



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

**February 25, 2025
11641 Blocker Drive
Auburn, CA 95603
Second floor conference room
4:00pm**

The public may attend the meeting at the address listed above.

- 1) CALL TO ORDER
- 2) MEMBERS & GUESTS PRESENT
- 3) OATH OF OFFICE
*Administration of the Oath of Office for Incoming Directors
Incoming Directors holding seats #4 and #5 will take their Oaths of Office*
- 4) APPROVAL OF AGENDA
- 5) 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.
- 6) APPROVAL OF PREVIOUS MINUTES
 - Regular Board Meeting – January 28, 2025

The board will review and may act to accept/deny the previous meeting minutes listed
- 7) FINANCIAL REPORTS
 - January 2025 Financial Report

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) January 2025 financials

8) AGENCY REPORT

9) BUSINESS:

New Business:

- a. Appointment of Associate Director
The board may act to appoint an Associate Director
- b. Ethics Training
Ethics Training will be provided by Eric Brumfield, District Counsel
- c. Presentation of Draft Placer County Resource Conservation District Financial Statements and Independent Auditor's Report and Management Report for the year ending June 30, 2024
The board will review, and may act to adopt the Draft Placer County Resource Conservation District Financial Statements and Independent Auditor's Report and Management Report for the year ending June 30, 2024
- d. Finance Committee
The board will nominate and elect members of the Finance Committee
- e. Federal Financial Freeze
The board will be updated on the impact of the current Federal financial situation
- f. Mechanics Bank Account
The board may act to close the Mechanics Bank account
- g. Ending Fund Balance Allocation
The board will discuss the allocation of ending fund balances
- h. Employee Handbook
The board will review and may act to approve the updated and revised Employee Handbook
- i. Prescribed Fire Program Update and Liability Discussion
The board will receive an update on the Prescribed Fire Program and discuss liability
- j. Cell Phone Stipend Policy
The board will review and may act to approve the updated Cell Phone Stipend Policy

- k. California Special District Association (CSDA) Board of Directors
Nomination
*The board will discuss and may act to nominate a director for the
CSDA board*

 - l. Executive Director Salary Adjustment
*The board will discuss and may act to approve a salary adjustment
for the Executive Director*
- 10) **CLOSED SESSION:** Pursuant to the cited authority (all references are to the Government Code), the Board of Directors will hold a closed session to discuss the following listed item. A report of any action taken will be presented prior to adjournment.
- 1. GOVERNMENT CODE §54957 (b)(1) – Public Employee
Performance Evaluation
Evaluation of performance for the Executive Director
- 11) DIRECTORS REPORTS/COMMENTS
- 12) FUTURE AGENDA ITEMS
- 13) ADJOURNMENT

**PLACER COUNTY RESOURCE CONSERVATION DISTRICT
MINUTES OF THE BOARD OF DIRECTORS
REGULAR MEETING
January 28, 2025**

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
Kristin Lantz
Jonathan (Jon) Jue
Jim Holmes

Directors Absent: Patricia (Patti) Beard

Others Present: Sarah Jones, RCD Executive Director
Donna Thomassen, RCD Employee
Kate Espinola, RCD Employee
Chris Robbins, NRCS
Irene Smith, Friends Aiding Wildlife in Nature (FAWN)
Roger Smith, FAWN
Mark Starr
Joe Kausek
Justin Miller
Eric Brumfield, District Counsel
Andrew Fritz, RCD Employee

APPROVAL OF AGENDA

Items 3, m) and closed session were tabled until the February meeting. Item i) was moved to after item c. Jon Jue moved to approve the amended agenda. Steve Jones seconded, and the motion passed unanimously.

PUBLIC COMMENT

No comments.

APPROVAL OF MEETING MINUTES

Kristin Lantz moved to approve the meeting minutes from the special meeting held on November 14, 2024. Steve Jones seconded, and the motion passed with 4 ayes, 1 absent and 1 abstention.

Steve Jones moved to approve the meeting minutes from the special meeting held on December 4, 2024. Jon Jue seconded, and the motion passed with 4 ayes, 1 absent and 1 abstention.

Jim Holmes moved to approve the meeting minutes from the special meeting held on January 8, 2025. Jon Jue seconded, and the motion passed with 4 ayes, 1 absent and 1 abstention.

FINANCIAL REPORTS

Donna Thomassen presented the December 2024 financial reports. It was disclosed that these reports are subject to change due to any adjusting journal entries. Quarter two grant invoicing is currently being processed. Steve Jones moved to accept the financial reports as presented. Jon Jue seconded, and the motion passed unanimously.

AGENCY REPORT

Chris Robbins, District Conservationist for the NRCS Auburn Area Office, gave an update on the Executive Orders affecting NRCS programs and agreements.

BUSINESS

New Business:

a) Election of Officers

The Board nominated the current officers to remain in their current positions. Claudia Smith as Chair, Steve Jones as Vice Chair and Kristin Lantz as Secretary/Treasurer.

b) Brown Act Training

The District Counsel presented a Brown Act training. Informational only.

c) Friends Aiding Wildlife in Nature (FAWN) Presentation

Irene and Roger Smith gave a presentation on the FAWN organization. Informational only.

d) Employee Acknowledgements

The board recognized Liliana Santellano for her hard work during her 3 years at the district.

e) Special District Nomination of Representative of Placer County Local Agency Formation Commission (LAFCO)

Jon Jue moved to nominate Jim Holmes as a special district representative for LAFCO. Steve Jones seconded, and the motion passed unanimously.

f) Surplus Goods Disposal

Jim Holmes moved to approve the surplus goods disposal list dated January 28, 2025. Kristin Lantz seconded, and the motion passed unanimously.

g) Financial Committee

Kristin Lantz and Jon Jue were recommended for the Financial Committee. Additional members will be recommended at the next board meeting.

h) Request for Proposal (RFP) Award – Total Compensation Study

Jim Holmes moved to award the Total Compensation Study contract to Bryce Consulting. Steve Jones seconded, and the motion passed unanimously.

i) Recommendation of Board Candidate(s) for Seat #5

Jim Holmes moved to recommend Justin Miller to the Placer County Board of Supervisors for the District vacant Seat #5. Kristin Lantz seconded, and the motion passed unanimously.

j) Appointment of Associate Directors

Jim Holmes moved to appoint Joe Kausek and Mark Starr as Board Associate Directors. Jon Jue seconded, and the motion passed unanimously.

k) Emergency Contract for Mt. Howell Project

Jim Holmes moved to approve the emergency contract for the Mt. Howell project. Steve Jones seconded, and the motion passed unanimously.

l) Allocation of Funds for Plant Sale Fundraiser

Andrew Fritz presented a plan for a District plant sale. Kristin Lantz moved to approve \$2,500.00 for purchase of supplies for a plant sale fundraiser. Jon Jue seconded, and the motion passed unanimously.

m) Executive Director Salary Adjustment

Tabled for next meeting.

BOARD REPORTS COMMENTS

Kristin Lantz announced bird flu has been contracted locally. Use caution.

Claudia Smith advised the federal funded programs are frozen until further notice.

Claudia also announced Sarah Jones will attend the NACD Conference.

FUTURE AGENDA ITEMS

Future agenda items: Executive Director evaluation and salary adjustment, Civil Rights Training, draft audit.

ADJOURNMENT

The regular meeting was adjourned at 6:04 pm. Jim Holmes moved to adjourn the regular meeting. Kristin Lantz seconded, and the motion passed unanimously. The next regular meeting is scheduled for February 25, 2025, from 4:00 pm to 6:00 pm in the upstairs conference room at 11641 Blocker Drive, Auburn.

Placer County Treasury

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L Departments

July - December, 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
CONTRIBUTED SUPPORT				
Chipping Service Contributions	29,955.00	60,000.00	-30,045.00	49.93 %
Federal Grants/Contracts	43,869.96	404,577.90	-360,707.94	10.84 %
Foundation/Trust Grants	68,125.94	112,379.63	-44,253.69	60.62 %
State Grants	2,278,679.33	5,323,974.27	-3,045,294.94	42.80 %
Total CONTRIBUTED SUPPORT	2,420,630.23	5,900,931.80	-3,480,301.57	41.02 %
EARNED REVENUES				
Administrative Fees (Indirect Cost)	330,066.07	643,552.16	-313,486.09	51.29 %
County Contracts/Fees	146,366.71	363,017.59	-216,650.88	40.32 %
Interest Income - Operations	19,422.29	8,000.00	11,422.29	242.78 %
Property Tax Revenues	308,947.72	562,272.00	-253,324.28	54.95 %
Special District - Income	93,385.69	65,502.79	27,882.90	142.57 %
Total EARNED REVENUES	898,188.48	1,642,344.54	-744,156.06	54.69 %
Uncategorized Income	53.23		53.23	
Total Income	\$3,318,871.94	\$7,543,276.34	\$ -4,224,404.40	44.00 %
GROSS PROFIT	\$3,318,871.94	\$7,543,276.34	\$ -4,224,404.40	44.00 %
Expenses				
EXPENSES				
Accounting, Bookkeeping & Audit		17,000.00	-17,000.00	
Bank Charges & C/C Fees	759.08	2,099.00	-1,339.92	36.16 %
Contractual Services				
Grants/Agreements/Projects	2,056,819.09	3,671,706.13	-1,614,887.04	56.02 %
Operations	9,265.31	38,385.00	-29,119.69	24.14 %
Total Contractual Services	2,066,084.40	3,710,091.13	-1,644,006.73	55.69 %
Copier Lease	772.20	1,544.40	-772.20	50.00 %
Education & Training Fees	4,117.20	63,902.00	-59,784.80	6.44 %
Equipment				
Equipment for Shop > \$500	3,217.48		3,217.48	
Office Equipment	1,105.48		1,105.48	
Total Equipment	4,322.96		4,322.96	
Insurance - Health Active	127,992.08	204,024.18	-76,032.10	62.73 %
Insurance - Workmen's Compensation	32,265.04	38,535.83	-6,270.79	83.73 %
Insurance Liability	42,641.88	42,597.84	44.04	100.10 %
Insurance-Health Retirees	19,485.60	34,200.00	-14,714.40	56.98 %
LAFCO Fees		551.59	-551.59	
Legal Fees	2,580.25	20,000.00	-17,419.75	12.90 %
Materials & Supplies				
Field Supplies inc. Forestry Truck Exp	-2,001.78	6,000.00	-8,001.78	-33.36 %
Fuel	10,194.28	28,000.00	-17,805.72	36.41 %
Grants/Agreements/Programs	34,580.33	82,402.64	-47,822.31	41.97 %
Office Supplies	3,234.29	24,950.00	-21,715.71	12.96 %

Placer County Treasury

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L Departments

July - December, 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Shop Supplies & Equipment < \$500	1,096.32	26,200.00	-25,103.68	4.18 %
Uniforms/Safety	627.41	5,000.00	-4,372.59	12.55 %
Total Materials & Supplies	47,730.85	172,552.64	-124,821.79	27.66 %
Meals and Entertainment	2,139.54	9,500.00	-7,360.46	22.52 %
Membership Dues	9,812.00	10,845.00	-1,033.00	90.47 %
Other Grant/Program Costs	643.18	1,169,920.00	-1,169,276.82	0.05 %
Payroll Expenses				
Accrued Leave Payout due to Separation		20,000.00	-20,000.00	
Leave Wages; Holiday/Vacation/Sick/Comp	89,970.27	176,785.86	-86,815.59	50.89 %
Payroll Admin Cost (County)		10,815.43	-10,815.43	
Payroll Tax Expense	39,907.78	115,535.60	-75,627.82	34.54 %
PERS	47,239.05	106,826.91	-59,587.86	44.22 %
Professional Development Leave	16,100.97	27,046.18	-10,945.21	59.53 %
Wages	441,498.71	1,155,559.63	-714,060.92	38.21 %
Total Payroll Expenses	634,716.78	1,612,569.61	-977,852.83	39.36 %
Postage & Mail Delivery	238.40	500.00	-261.60	47.68 %
Printing & Copying	3,450.45		3,450.45	
Property Tax Admin		9,300.00	-9,300.00	
Rent Expense	46,887.00	81,496.88	-34,609.88	57.53 %
Repair & Maintenance	4,173.67		4,173.67	
Sponsorships		1,000.00	-1,000.00	
Subscriptions	12,690.37	32,650.08	-19,959.71	38.87 %
Telephone (Cell) Stipends	3,145.45	6,480.00	-3,334.55	48.54 %
Travel & Mileage	9,464.59	34,168.87	-24,704.28	27.70 %
Unfunded Retirement Plan Expenses	30,892.00	30,192.00	700.00	102.32 %
Utilities				
PG&E	3,199.22	12,520.00	-9,320.78	25.55 %
Phone/Internet	4,823.90	14,100.00	-9,276.10	34.21 %
Total Utilities	8,023.12	26,620.00	-18,596.88	30.14 %
Total EXPENSES	3,115,028.09	7,332,341.05	-4,217,312.96	42.48 %
Total Expenses	\$3,115,028.09	\$7,332,341.05	\$ -4,217,312.96	42.48 %
NET OPERATING INCOME	\$203,843.85	\$210,935.29	\$ -7,091.44	96.64 %
NET INCOME	\$203,843.85	\$210,935.29	\$ -7,091.44	96.64 %

Placer County Treasury

Profit and Loss July - December, 2024

	TOTAL
Income	
CONTRIBUTED SUPPORT	
Chipping Service Contributions	29,955.00
Federal Grants/Contracts	43,869.96
Foundation/Trust Grants	68,125.94
State Grants	2,278,679.33
Total CONTRIBUTED SUPPORT	2,420,630.23
EARNED REVENUES	
Administrative Fees (Indirect Cost)	330,066.07
County Contracts/Fees	146,366.71
Interest Income - Operations	19,422.29
Property Tax Revenues	308,947.72
Special District - Income	93,385.69
Total EARNED REVENUES	898,188.48
Uncategorized Income	53.23
Total Income	\$3,318,871.94
GROSS PROFIT	\$3,318,871.94
Expenses	
EXPENSES	
Bank Charges & C/C Fees	759.08
Contractual Services	
Grants/Agreements/Projects	2,056,819.09
Operations	9,265.31
Total Contractual Services	2,066,084.40
Copier Lease	772.20
Education & Training Fees	4,117.20
Equipment	
Equipment for Shop > \$500	3,217.48
Office Equipment	1,105.48
Total Equipment	4,322.96
Insurance - Health Active	127,992.08
Insurance - Workmen's Compensation	32,265.04
Insurance Liability	42,641.88
Insurance-Health Retirees	19,485.60
Legal Fees	2,580.25

Placer County Treasury

Profit and Loss

July - December, 2024

	TOTAL
Materials & Supplies	
Field Supplies inc. Forestry Truck Exp	-2,001.78
Fuel	10,194.28
Grants/Agreements/Programs	34,580.33
Office Supplies	3,234.29
Shop Supplies & Equipment < \$500	1,096.32
Uniforms/Safety	627.41
Total Materials & Supplies	47,730.85
Meals and Entertainment	2,139.54
Membership Dues	9,812.00
Other Grant/Program Costs	643.18
Payroll Expenses	
Leave Wages; Holiday/Vacation/Sick/Comp	89,970.27
Payroll Tax Expense	39,907.78
PERS	47,239.05
Professional Development Leave	16,100.97
Wages	441,498.71
Total Payroll Expenses	634,716.78
Postage & Mail Delivery	238.40
Printing & Copying	3,450.45
Rent Expense	46,887.00
Repair & Maintenance	4,173.67
Subscriptions	12,690.37
Telephone (Cell) Stipends	3,145.45
Travel & Mileage	9,464.59
Unfunded Retirement Plan Expenses	30,892.00
Utilities	
PG&E	3,199.22
Phone/Internet	4,823.90
Total Utilities	8,023.12
Total EXPENSES	3,115,028.09
Total Expenses	\$3,115,028.09
NET OPERATING INCOME	\$203,843.85
NET INCOME	\$203,843.85

Placer County Treasury

Balance Sheet

As of January 31, 2025

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
Mechanics Bank	165.38
Placer County Checking	2,722,577.93
Total Bank Accounts	\$2,722,743.31
Accounts Receivable	
Accounts Receivable	611,711.25
Accounts Receivable - Unbilled	558.09
Total Accounts Receivable	\$612,269.34
Other Current Assets	
Def Outflows - OPEB	35,561.00
Def Outflows - Pension	299,355.00
Security Deposit	6,476.80
Total Other Current Assets	\$341,392.80
Total Current Assets	\$3,676,405.45
Fixed Assets	
Leased Assets	141,991.00
Leased Asset - Accumulated Depreciation	-72,947.00
Leased Assets - Original	172,557.00
Total Leased Assets	241,601.00
Machinery and Equipment	
Machinery & Equipment - Depreciation	-283,377.00
Machinery & Equipment - Original Cost	777,758.06
Total Machinery and Equipment	494,381.06
Total Fixed Assets	\$735,982.06
Other Assets	
Grant Retention	643.74
Total Other Assets	\$643.74
TOTAL ASSETS	\$4,413,031.25

Placer County Treasury

Balance Sheet

As of January 31, 2025

	TOTAL
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	391,716.59
Total Accounts Payable	\$391,716.59
Other Current Liabilities	
Accrued Leaves Payable	60,533.98
Def Inflows - Pension	26,279.00
Lease Payable	203,035.00
Lease Payable - Current	54,308.00
Salaries and Benefits Payable	252.60
Unearned Revenues	0.00
Due to Placer Sierra Fire Safe Council	8,273.08
Unearned Revenue - CALFire Mosquito 2 HTM#2	60,585.46
Unearned Revenue - CALFire Mosquito 3 Rec & Ref	740,373.53
Unearned Revenue - CALFire NF Phase II 5GA20108	542,499.62
Unearned Revenue - Forestry Mentorship Program	6,101.40
Unearned Revenue - NACD	9,588.38
Unearned Revenue - PBPL #8GG19100	1,500.00
Unearned Revenue - Red Sesbania Eradication Collaborative Effort	21,957.88
Unearned Revenue - Resource Legacy Fund (WRTC)	2,476.25
Unearned Revenue - Urban & Community Support	650.40
Total Unearned Revenues	1,394,006.00
Total Other Current Liabilities	\$1,738,414.58
Total Current Liabilities	\$2,130,131.17
Long-Term Liabilities	
Net OPEB Liability	151,570.00
Net Pension Liability	419,800.00
Total Long-Term Liabilities	\$571,370.00
Total Liabilities	\$2,701,501.17
Equity	
Assigned Funds	442,281.36
Net Assets	1,021,959.15
Net Investment in Capital Assets	478,639.00
Net Income	-231,349.43
Total Equity	\$1,711,530.08
TOTAL LIABILITIES AND EQUITY	\$4,413,031.25

Placer County Treasury

A/R Aging Detail

As of January 31, 2025

Date	Transaction Type	Num	Donor	Department	Due Date	Amount	PAID AS OF 2/21/25
91 or more days past due							
06/14/2024	Payment	7142	Ann Bowler		06/14/2024	-80.00	
06/30/2024	Journal Entry	CAPGAP AR TO 6.30.24	Yolo County RCD		06/30/2024	558.09	
09/30/2024	Invoice	25-2271	CA Association of Resource Conservation Districts	40- Temporarily Restricted Funds:NRCS - RCPP #2871(FY24)	09/30/2024	919.57	PAID
09/30/2024	Invoice	25-2266	CA Dept of Food and Agriculture	40- Temporarily Restricted Funds:Healthy Soils Program TA	09/30/2024	6,673.37	PAID
09/30/2024	Invoice	25-2270	CA Association of Resource Conservation Districts	40- Temporarily Restricted Funds:CARCD/NRCS Forestry TA	09/30/2024	7,941.28	
Total for 91 or more days past due						\$ 16,012.31	
61 - 90 days past due							
10/22/2024	Invoice	25-2292	Joe Warlow - PAYMENT FORTH COMING	30 - Board Designated Funds:Chipper Cost Share	11/21/2024	80.00	
Total for 61 - 90 days past due						\$ 80.00	
31 - 60 days past due							
12/16/2024	Invoice	25-2398	CA Association of Resource Conservation Districts	40- Temporarily Restricted Funds:WCB Pollinator Habitat	12/16/2024	808.39	
12/16/2024	Invoice	25-2399	Watershed Research & Training Center	40- Temporarily Restricted Funds:FACNet	12/16/2024	5,913.70	
12/31/2024	Invoice	25-2453	CA Association of Resource Conservation Districts	40- Temporarily Restricted Funds:CARCD Equity Grant	12/31/2024	881.10	
12/31/2024	Invoice	25-2502	Auburn Recreation District	50-Fee for Services:ARD - Atwood Easement	12/31/2024	1,104.00	PAID
12/31/2024	Invoice	25-2509	Placer County Water Agency - Donor	40- Temporarily Restricted Funds:PCWA - Tank Rebate	12/31/2024	2,334.74	
12/31/2024	Invoice	25-2510	CA Dept of Food and Agriculture	40- Temporarily Restricted Funds:Healthy Soils Program TA	12/31/2024	2,529.90	
12/31/2024	Invoice	25-2455	CA Association of Resource Conservation Districts	40- Temporarily Restricted Funds:NRCS - RCPP #2871(FY24)	12/31/2024	2,712.10	
12/31/2024	Invoice	25-2515	California Department of Forestry & Fire	40- Temporarily Restricted Funds:#5GA21147 North Fork Phase 1B	12/31/2024	5,541.35	
12/31/2024	Invoice	25-2505	California Department of Forestry & Fire	40- Temporarily Restricted Funds:#5GA23100 Placer Sierra Fuels	12/31/2024	6,740.77	
12/31/2024	Invoice	25-2501	NRCS	40- Temporarily Restricted Funds:NRCS Landowner Tech. Assistance	12/31/2024	7,890.69	
12/31/2024	Invoice	25-2506	California Department of Forestry & Fire	40- Temporarily Restricted Funds:#8GA21018 Forestry Mentorship Program	12/31/2024	8,129.51	
12/31/2024	Invoice	25-2511	California Department of Forestry & Fire	40- Temporarily Restricted Funds:#8GA23903 PBA Hosted Training	12/31/2024	9,460.00	
12/31/2024	Invoice	25-2503	California Department of Forestry & Fire	40- Temporarily Restricted Funds:#8GG19100 Calfire-Prescribed Burning	12/31/2024	9,644.19	
12/31/2024	Invoice	25-2452	CA Association of Resource Conservation Districts	40- Temporarily Restricted Funds:CARCD/NRCS Forestry TA	12/31/2024	10,017.16	
12/31/2024	Invoice	25-2533	CA Association of Resource Conservation Districts	40- Temporarily Restricted Funds:WCB Pollinator Habitat	12/31/2024	10,649.72	
12/31/2024	Invoice	25-2504	California Department of Forestry & Fire	40- Temporarily Restricted Funds:#8GA23995 WRFS PBPL	12/31/2024	12,058.32	
12/31/2024	Invoice	25-2500	California Department of Forestry & Fire	40- Temporarily Restricted Funds:#8GA21900 Forestry Newsletter, Website & Committee	12/31/2024	12,551.21	
12/31/2024	Invoice	25-2499	US Forest Service	40- Temporarily Restricted Funds:USFS Mosquito Fire 4 Mosquito Post Fire Disaster Recovery	12/31/2024	22,824.62	
12/31/2024	Invoice	25-2519	California Department of Forestry & Fire	40- Temporarily Restricted Funds:#5GG17186 CF Fire Prevention & Education	12/31/2024	24,910.70	
12/31/2024	Invoice	25-2454	CA Association of Resource Conservation Districts	40- Temporarily Restricted Funds:CARCD Workforce Development	12/31/2024	27,013.23	
12/31/2024	Invoice	25-2478	California Department of Forestry & Fire	40- Temporarily Restricted Funds:#5GA21146 Mosquito Fire 1 Tree Mortality Project	12/31/2024	29,471.12	
12/31/2024	Invoice	25-2477	California Department of Forestry & Fire	40- Temporarily Restricted Funds:#8GA21903 PCCF Block Grant	12/31/2024	31,892.50	
12/31/2024	Invoice	25-2507	Placer County CEO	40- Temporarily Restricted Funds:PC - Probation Chipper Program	12/31/2024	46,950.44	PAID
12/31/2024	Invoice	25-2534	CA Dept of Food and Agriculture	40- Temporarily Restricted Funds:Central Sierra HSP Block Grant	12/31/2024	109,747.91	
12/31/2024	Invoice	25-2529	California Department of Forestry & Fire	40- Temporarily Restricted Funds:#5GA21153 Calfire Support Services	12/31/2024	192,959.66	
12/31/2024	Invoice	25-2416	Brian Bergfalk	30 - Board Designated Funds:Chipper Cost Share	01/30/2025	80.00	PAID
Total for 31 - 60 days past due						\$ 594,817.03	
Current							
01/10/2025	Invoice	25-2438	JAVAN CRONKRITE	30 - Board Designated Funds:Chipper Cost Share	02/09/2025	80.00	PAID
01/23/2025	Invoice	25-2456	Mike Maurer	30 - Board Designated Funds:Chipper Cost Share	02/22/2025	80.00	PAID
01/23/2025	Invoice	25-2458	Nancy Libby	30 - Board Designated Funds:Chipper Cost Share	02/22/2025	80.00	PAID
01/24/2025	Invoice	25-2469	Connie Nelson	30 - Board Designated Funds:Chipper Cost Share	02/23/2025	80.00	
01/27/2025	Invoice	25-2481	Tyler Shell	30 - Board Designated Funds:Chipper Cost Share	02/26/2025	160.00	
01/28/2025	Invoice	25-2518	Susan Worthington	30 - Board Designated Funds:Chipper Cost Share	02/27/2025	80.00	PAID
01/29/2025	Invoice	25-2486	Virginia Davies	30 - Board Designated Funds:Chipper Cost Share	02/28/2025	80.00	
01/29/2025	Invoice	25-2485	Denise Jabusch	30 - Board Designated Funds:Chipper Cost Share	02/28/2025	80.00	PAID
01/29/2025	Invoice	25-2487	Ken Kennedy	30 - Board Designated Funds:Chipper Cost Share	02/28/2025	80.00	
01/29/2025	Invoice	25-2491	robert heaney	30 - Board Designated Funds:Chipper Cost Share	02/28/2025	80.00	
01/30/2025	Invoice	25-2493	Christine Allen	30 - Board Designated Funds:Chipper Cost Share	03/01/2025	80.00	PAID
01/30/2025	Invoice	25-2492	Richard Stedman	30 - Board Designated Funds:Chipper Cost Share	03/01/2025	80.00	
01/30/2025	Invoice	25-2495	Len Jeffrey	30 - Board Designated Funds:Chipper Cost Share	03/01/2025	80.00	
01/30/2025	Invoice	25-2494	Masao Uenuma	30 - Board Designated Funds:Chipper Cost Share	03/01/2025	80.00	PAID
01/30/2025	Invoice	25-2497	Sarah Firpo	30 - Board Designated Funds:Chipper Cost Share	03/01/2025	80.00	PAID
01/30/2025	Invoice	25-2496	Thomas Williams	30 - Board Designated Funds:Chipper Cost Share	03/01/2025	80.00	PAID
Total for Current						\$ 1,360.00	
TOTAL						\$ 612,269.34	
Total Paid as of 2/20/25							56,447.38
Total Federal Funded Pending Invoices							91,831.39

**Placer County Treasury
Transaction Report**

January 2025

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount
Mechanics Bank						
Beginning Balance						
01/01/2025	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	EXPENSES:Bank Charges & C/C Fees	-6.72
01/01/2025	Deposit			System-recorded deposit for QuickBooks Payments	-Split-	240.00
01/02/2025	Deposit		Darek Borba	System-recorded deposit for QuickBooks Payments	Undeposited Funds	80.00
01/02/2025	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	EXPENSES:Bank Charges & C/C Fees	-2.24
01/03/2025	Deposit		Frank Tofanelli	System-recorded deposit for QuickBooks Payments	Undeposited Funds	80.00
01/03/2025	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	EXPENSES:Bank Charges & C/C Fees	-2.24
01/05/2025	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	EXPENSES:Bank Charges & C/C Fees	-4.48
01/05/2025	Deposit			System-recorded deposit for QuickBooks Payments	-Split-	160.00
01/07/2025	Check	1022	Placer County Treasury	Transferring funds from MB to PC Treasury check signed by Donna Thomassen & Sarah Jones	Undeposited Funds	-2,500.00
Total for Mechanics Bank						-\$ 1,955.68
Placer County Checking						
Beginning Balance						
01/06/2025	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	EXPENSES:Bank Charges & C/C Fees	-4.48
01/06/2025	Deposit			System-recorded deposit for QuickBooks Payments	-Split-	160.00
01/07/2025	Deposit			System-recorded deposit for QuickBooks Payments	-Split-	480.00
01/07/2025	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	EXPENSES:Bank Charges & C/C Fees	-13.44
01/08/2025	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	EXPENSES:Bank Charges & C/C Fees	-10.08
01/08/2025	Deposit			System-recorded deposit for QuickBooks Payments	-Split-	360.00
01/09/2025	Deposit		Richard Tannahill	System-recorded deposit for QuickBooks Payments	Undeposited Funds	80.00
01/09/2025	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	EXPENSES:Bank Charges & C/C Fees	-2.24
01/10/2025	Deposit		Darryl Mitani		Undeposited Funds	80.00
01/10/2025	Deposit		Placer County Treasury		Undeposited Funds	2,500.00
01/10/2025	Journal Entry	Pay Period 14		PP#14 period ending, December 27, 2024	-Split-	-56,138.91
01/10/2025	Deposit		Placer County Parks and Open Spaces		Undeposited Funds	3,829.66
01/10/2025	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	EXPENSES:Bank Charges & C/C Fees	-4.48
01/10/2025	Deposit			System-recorded deposit for QuickBooks Payments	-Split-	160.00
01/10/2025	Deposit		CARCD		Undeposited Funds	3,906.35
01/12/2025	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	EXPENSES:Bank Charges & C/C Fees	-10.08
01/12/2025	Deposit			System-recorded deposit for QuickBooks Payments	-Split-	360.00
01/13/2025	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	EXPENSES:Bank Charges & C/C Fees	-2.24
01/13/2025	Journal Entry	Dec Legal Services		December Legal Fees; all General Services	-Split-	-323.75
01/13/2025	Deposit		Kathy Dunann	System-recorded deposit for QuickBooks Payments	Undeposited Funds	80.00
01/14/2025	Bill Payment (Check)	11338238	Maloney, Kathryn L.		Accounts Payable	-950.00
01/14/2025	Bill Payment (Check)	11338242	NAPA Auto Parts		Accounts Payable	-119.77
01/14/2025	Bill Payment (Check)	11338244	Special District Risk Management Authority		Accounts Payable	-22,306.38
01/14/2025	Bill Payment (Check)	11338227	Auburn Creekside LLC		Accounts Payable	-4,368.00
01/14/2025	Bill Payment (Check)	11338228	Donald Belden		Accounts Payable	-2,470.55
01/14/2025	Bill Payment (Check)	11338241	Red Mountain Resource LLC		Accounts Payable	-80,761.00
01/14/2025	Bill Payment (Check)	11338248	Liana Vitousek		Accounts Payable	-50.00
01/14/2025	Bill Payment (Check)	11338235	Gwinn Construction		Accounts Payable	-2,540.10
01/14/2025	Bill Payment (Check)	11338237	Jorgenson & Sons, Inc		Accounts Payable	-192.37
01/14/2025	Check	11338247	Cal Card US Bank		Cal Card Credit Card	-6,198.65
01/14/2025	Bill Payment (Check)	11338249	White, Mark		Accounts Payable	-975.00

01/14/2025	Bill Payment (Check)	11338231	Commerce Printing		Accounts Payable	-5,488.09
01/14/2025	Bill Payment (Check)	11338232	Cordi Craig		Accounts Payable	15 -692.03
01/14/2025	Bill Payment (Check)	11338246	Timbersmith Corporation		Accounts Payable	-448,550.66
01/14/2025	Bill Payment (Check)	11338240	TeamLogic IT		Accounts Payable	-1,020.00
01/14/2025	Payment		NRCS		Accounts Receivable	16,738.00
01/14/2025	Deposit			System-recorded deposit for QuickBooks Payments	-Split-	200.00
01/14/2025	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	EXPENSES:Bank Charges & C/C Fees	-3.44
01/14/2025	Bill Payment (Check)	11338243	Cary Roulet		Accounts Payable	-6,975.59
01/14/2025	Bill Payment (Check)	11338230	Cascade Fire Equipment		Accounts Payable	-2,922.63
01/14/2025	Bill Payment (Check)	11338236	Sarah Jones		Accounts Payable	-148.60
01/14/2025	Bill Payment (Check)	11338229	Lewis Campbell		Accounts Payable	-139.51
01/14/2025	Bill Payment (Check)	11338239	Ellen Murphy		Accounts Payable	-131.21
01/14/2025	Bill Payment (Check)	11338234	Andrew Fritz		Accounts Payable	-74.66
01/14/2025	Bill Payment (Check)	11338233	Espinola, Katie P.		Accounts Payable	-65.28
01/14/2025	Bill Payment (Check)	11338245	Donna Thomassen		Accounts Payable	-50.00
01/15/2025	Bill Payment (Check)	11338414	Scott Stephenson		Accounts Payable	-200.08
01/16/2025	Deposit		Dia Goode	System-recorded deposit for QuickBooks Payments	Undeposited Funds	280.00
01/16/2025	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	EXPENSES:Bank Charges & C/C Fees	-7.84
01/17/2025	Deposit		CARCD		Undeposited Funds	1,441.58
01/17/2025	Deposit		CA Dept of Food and Agriculture		Undeposited Funds	8,293.22
01/17/2025	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	EXPENSES:Bank Charges & C/C Fees	-6.72
01/17/2025	Deposit			System-recorded deposit for QuickBooks Payments	-Split-	240.00
01/20/2025	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	EXPENSES:Bank Charges & C/C Fees	-6.72
01/20/2025	Deposit			System-recorded deposit for QuickBooks Payments	-Split-	240.00
01/22/2025	Deposit			System-recorded deposit for QuickBooks Payments	-Split-	600.00
01/22/2025	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	EXPENSES:Bank Charges & C/C Fees	-8.88
01/23/2025	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	EXPENSES:Bank Charges & C/C Fees	-2.24
01/23/2025	Deposit		Nancy Stowell	System-recorded deposit for QuickBooks Payments	Undeposited Funds	80.00
01/24/2025	Journal Entry	Pay Period 15		RCD Payroll PP#15 period ending, January 10, 2025	-Split-	-57,899.92
01/24/2025	Bill Payment (Check)	11339897	Placer Land Trust		Accounts Payable	-54,743.17
01/24/2025	Deposit		Bob Haydon		Undeposited Funds	80.00
01/24/2025	Deposit			System-recorded deposit for QuickBooks Payments	-Split-	480.00
01/24/2025	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	EXPENSES:Bank Charges & C/C Fees	-13.44
01/26/2025	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	EXPENSES:Bank Charges & C/C Fees	-13.44
01/26/2025	Deposit			System-recorded deposit for QuickBooks Payments	-Split-	160.00
01/26/2025	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	EXPENSES:Bank Charges & C/C Fees	-4.48
01/26/2025	Deposit			System-recorded deposit for QuickBooks Payments	-Split-	480.00
01/27/2025	Deposit			System-recorded deposit for QuickBooks Payments	-Split-	240.00
01/27/2025	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	EXPENSES:Bank Charges & C/C Fees	-6.72
01/28/2025	Bill Payment (Check)	11340584	TUV SUD America, Inc.		Accounts Payable	-16,550.93
01/28/2025	Bill Payment (Check)	11340578	Gresham, Richard		Accounts Payable	-827.60
01/28/2025	Bill Payment (Check)	11340581	TeamLogic IT		Accounts Payable	-1,750.32
01/28/2025	Bill Payment (Check)	11340577	Georgetown Divide RCD		Accounts Payable	-16,790.00
01/28/2025	Bill Payment (Check)	11340579	Kenneth Myatt		Accounts Payable	-29,993.46
01/28/2025	Bill Payment (Check)	11340575	Dudek LLC		Accounts Payable	-2,916.25
01/28/2025	Bill Payment (Check)	11340583	Timbersmith Corporation		Accounts Payable	-46,650.52
01/28/2025	Bill Payment (Check)	11340582	Red Mountain Resource LLC		Accounts Payable	-4,730.00
01/28/2025	Bill Payment (Check)	11340576	Inc		Accounts Payable	-106.38
01/28/2025	Bill Payment (Check)	11340574	Dario Davidson		Accounts Payable	-120.00
01/28/2025	Deposit			System-recorded deposit for QuickBooks Payments	-Split-	160.00
01/28/2025	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	EXPENSES:Bank Charges & C/C Fees	-4.48
01/28/2025	Bill Payment (Check)	11340650	Monte Verde Estates		Accounts Payable	-80.00

01/28/2025	Bill Payment (Check)	11340649	Ariana Hinojosa		Accounts Payable	-119.84
01/28/2025	Bill Payment (Check)	11340580	Brian Pimentel		Accounts Payable	16 -88.45
01/28/2025	Bill Payment (Check)	11340573	Amador County RCD		Accounts Payable	-3,673.58
01/29/2025	Deposit			System-recorded deposit for QuickBooks Payments	-Split-	200.00
01/29/2025	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	EXPENSES:Bank Charges & C/C Fees	-5.60
01/29/2025	Payment		US Fish and Wildlife Services		Accounts Receivable	12,218.17
01/30/2025	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	EXPENSES:Bank Charges & C/C Fees	-4.48
01/30/2025	Deposit		David Gravin	System-recorded deposit for QuickBooks Payments	Undeposited Funds	160.00
01/31/2025	Journal Entry	JAN '25 Fuel		Jan '25 Fleet Focus	-Split-	-2,044.23
01/31/2025	Journal Entry	Jan Interest		January Interest pending adjustment for Advances	-Split-	10,200.80
01/31/2025	Journal Entry	25		Employee w/holding for health insurance transferred held in PR withholding acct Jan 2025	-Split-	3,774.90
01/31/2025	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	EXPENSES:Bank Charges & C/C Fees	-7.84
01/31/2025	Deposit			System-recorded deposit for QuickBooks Payments	-Split-	280.00
Total for Placer County Checking						-\$ 814,538.15
TOTAL						-\$ 816,493.83

Friday, Feb 21, 2025 12:24:26 PM GMT-8 - Accrual Basis

PLACER COUNTY RESOURCE CONSERVATION DISTRICT
PARS OPEB Trust Program

Account Report for the Period
1/1/2025 to 1/31/2025

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

Account Summary

Source	Beginning Balance as of 1/1/2025	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 1/31/2025
OPEB	\$238,634.74	\$0.00	\$4,921.23	\$119.72	\$0.00	\$0.00	\$243,436.25
Totals	\$238,634.74	\$0.00	\$4,921.23	\$119.72	\$0.00	\$0.00	\$243,436.25

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	2.06%	2.76%	13.33%	4.97%	7.17%	6.39%	4/3/2014

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

Past performance does not guarantee future results. Performance returns may not reflect the deduction of applicable fees, which could reduce returns. Information is deemed reliable but may be subject to change.
Investment Return: Annualized rate of return is the return on an investment over a period other than one year multiplied or divided to give a comparable one-year return.
Account balances are inclusive of Trust Administration, Trustee and Investment Management fees

PLACER COUNTY RESOURCE CONSERVATION DISTRICT

Summary of Fiscal Year 2023/2024 Audit Results

February 25, 2025

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

Reports issued

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

Independent Auditor's Report (pages 1 to 3)

- Unmodified (clean) opinion

Highlights of financial statements

Statement of Net Position (page 4)

- Positive unrestricted net position of \$1,464,240

Statement of Activities (page 5)

- Revenues exceeded expenses by \$326,546

Governmental Fund Balance Sheet (page 6)

- Only presents current assets and liabilities

- Fund balance assigned for operating reserve and chipper reserve of \$442,281

- Unassigned fund balance of \$1,308,396

Governmental Fund Revenue/Expense (page 7)

- Net income of \$300,174 in General Fund

- Pension Plan, Note E (pages 17 to 21) – pension liability increased to \$419,800

- OPEB Plan, Note F (pages 22 to 24) – OPEB liability decreased to \$151,570

Budget to Actual Comparison (page 29)

- Budgeted use of fund balance of \$29,903, actual surplus of \$300,174

Reports on Internal Control and Compliance (page 30)

- No internal control weaknesses or compliance issues

Governance (required communications) Letter

- Audit adjustments – No errors. Entries to convert to full accrual

- No difficulties in performing the audit and no unusual accounting practices

Management letter

- No material weaknesses

- All prior year recommendations were implemented

DRAFT

PLACER COUNTY RESOURCE CONSERVATION DISTRICT

Audited Financial Statements
and Compliance Report

June 30, 2024

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PLACER COUNTY RESOURCE CONSERVATION DISTRICT

Audited Financial Statements
and Compliance Report

June 30, 2024

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the Placer County Resource Conservation District (the District), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District, as of June 30, 2024, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

To the Board of Directors
Placer County Resource Conservation District

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the schedule of the proportionate share of the net pension liability, schedule of contributions to the pension plan, schedule of changes in the net OPEB liability and related ratios, schedule of contributions to the OPEB plan, and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information

To the Board of Directors
Placer County Resource Conservation District

and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 25, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Richardson & Company, LLP

February 25, 2025

PLACER COUNTY RESOURCE CONSERVATION DISTRICT

STATEMENT OF NET POSITION

June 30, 2024

ASSETS	
Cash and investments	\$ 2,276,404
Receivables:	
Grants receivable	1,066,568
Other receivables	558
Prepaid expenses and other assets	36,830
TOTAL CURRENT ASSETS	<u>3,380,360</u>
Noncurrent assets	
Capital assets:	
Being depreciated and amortized, net	735,982
Total capital assets	<u>735,982</u>
TOTAL NON CURRENT ASSETS	<u>735,982</u>
TOTAL ASSETS	<u>4,116,342</u>
DEFERRED OUTFLOWS OF RESOURCES	
Pension plan	299,355
Other postemployment benefits (OPEB) plan	35,561
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>334,916</u>
LIABILITIES	
Accounts payable	1,215,970
Due to other governments	26,748
Accrued payroll	49,778
Unearned revenue	300,357
Current portion of lease liability	54,308
Compensated absences	60,534
Long-term liabilities	
Long-term portion of lease liability	203,035
Net pension liability	419,800
OPEB liability	151,570
TOTAL LIABILITIES	<u>2,482,100</u>
DEFERRED INFLOWS OF RESOURCES	
Pension plan	26,279
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>26,279</u>
NET POSITION	
Net investment in capital assets	478,639
Unrestricted	1,464,240
TOTAL NET POSITION	<u>\$ 1,942,879</u>

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

PLACER COUNTY RESOURCE CONSERVATION DISTRICT

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2024

PROGRAM EXPENSES	
Governmental activities:	
Conservation	\$ 4,919,665
Interest on long-term debt	17,256
	<u>4,936,921</u>
PROGRAM REVENUES	
Charges for services	62,645
Operating grants	4,563,915
Capital grants and contributions	50,112
	<u>4,676,672</u>
NET PROGRAM EXPENSES	(260,249)
GENERAL REVENUES	
Property taxes	537,496
Interest earnings	19,301
Gain on sale of capital assets	26,492
Other	3,506
TOTAL GENERAL REVENUES	<u>586,795</u>
CHANGE IN NET POSITION	326,546
Net position at beginning of year	<u>1,616,333</u>
NET POSITION AT END OF YEAR	<u><u>\$ 1,942,879</u></u>

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

PLACER COUNTY RESOURCE CONSERVATION DISTRICT

BALANCE SHEET – GENERAL FUND

June 30, 2024

ASSETS		
Cash and cash equivalents		\$ 2,276,404
Receivables:		
Grants receivables		1,066,568
Other receivables		558
Prepaid costs and other assets		<u>36,830</u>
	TOTAL ASSETS	<u>\$ 3,380,360</u>
LIABILITIES, DEFERRED INFLOWS OF OF RESOURCES AND FUND BALANCE		
LIABILITIES		
Accounts payable		\$ 1,215,970
Due to other governments		26,748
Accrued payroll		49,778
Unearned revenue		<u>300,357</u>
	TOTAL LIABILITIES	<u>1,592,853</u>
FUND BALANCE		
Nonspendable		36,830
Assigned		442,281
Unassigned		<u>1,308,396</u>
	TOTAL FUND BALANCE	<u>1,787,507</u>
	LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u>\$ 3,380,360</u>

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

PLACER COUNTY RESOURCE CONSERVATION DISTRICT

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

June 30, 2024

Fund balance - total governmental funds, June 30, 2024		\$ 1,787,507
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds:		
Governmental capital assets	\$ 1,092,306	
Less: accumulated depreciation	<u>(356,324)</u>	735,982
Deferred outflows of resources related to the pension and OPEB plans will be recognized as expense in the future.		
Pension plan		299,355
OPEB plan		35,561
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
Compensated absences		(60,534)
Lease liability		(257,343)
Net pension liability		(419,800)
OPEB liability		(151,570)
Deferred inflows of resources related to the pension and OPEB plans will be recognized as a reduction of expense in the future.		
Pension plan		<u>(26,279)</u>
Net position - governmental activities, June 30, 2024		<u><u>\$ 1,942,879</u></u>

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

PLACER COUNTY RESOURCE CONSERVATION DISTRICT

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

For the Year Ended June 30, 2024

REVENUES		
Intergovernmental grants and contracts		\$ 4,614,027
Charges for services		62,645
Taxes and assessments		537,496
Interest income		19,301
Other income		3,506
	TOTAL REVENUES	<u>5,236,975</u>
EXPENDITURES		
Current:		
Salaries and benefits		1,658,794
Services and supplies		3,208,882
Debt service:		
Principal		43,581
Interest payments		17,256
Capital outlay		196,033
	TOTAL EXPENDITURES	<u>5,124,546</u>
OTHER FINANCING SOURCES (USES)		
Proceeds from sale of capital assets		45,754
Issuance of long-term liabilities		141,991
	TOTAL OTHER FINANCING SOURCES (USES)	<u>187,745</u>
	NET CHANGE IN FUND BALANCE	300,174
Fund balance at beginning of year		<u>1,487,333</u>
	FUND BALANCE AT END OF YEAR	<u><u>\$ 1,787,507</u></u>

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

PLACER COUNTY RESOURCE CONSERVATION DISTRICT

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

For the Year Ended June 30, 2024

Net change in fund balance - total governmental funds for the year ended June 30, 2024	\$ 300,174
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Amounts reported for governmental activities in the statement of activities are different because:

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

Capital outlay	\$ 196,033	
Depreciation expense	(116,948)	
Difference between proceeds and gain on sale of capital assets	(19,262)	59,823

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

Principal repayments on long-term liabilities	43,581	
Remove proceeds from long-term liabilities		(141,991)

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

Change in compensated absences	(7,767)	
Change in deferred outflows of resources related to pension plan	36,601	
Change in deferred outflows of resources related to OPEB plan	(27,359)	
Change in net pension liability	(30,078)	
Change in OPEB liability	51,578	
Change in deferred inflows of resources related to pension plan	17,514	
Change in deferred inflows of resources related to OPEB plan	24,470	

Change in net position - governmental activities for the year ended June 30, 2024	<u>\$ 326,546</u>
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The accompanying notes are an integral part of these financial statements.

PLACER COUNTY RESOURCE CONSERVATION DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

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

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

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

PLACER COUNTY RESOURCE CONSERVATION DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

The District reports the following major governmental fund:

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

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

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

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

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

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

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

PLACER COUNTY RESOURCE CONSERVATION DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

Restricted Net Position – This category presents external restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation. The District does not have any restricted net position.

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

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

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

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

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

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

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

Assigned fund balances consist of the following:

Operating Reserve Fund – To ensure financial security through maintain a prudent level of financial resources ensure stability of the mission, programs, employment, and ongoing operations of the District. The operating reserve is intended for unanticipated expenditures, unanticipated revenue shortfalls, one-time budgeted expenses, including capital purchase and to maintain minimal sustainability in periods of economic uncertainty. As of June 30, 2024, \$355,000 has been assigned for the operating reserve.

Chipper Reserve Fund – To support the Chipper-Cost-Share Program during temporary shortfalls, unpredicted expenditures, and equipment purchases. As of June 30, 2024, \$87,281 has been assigned by the Board for the Chipper Reserve.

PLACER COUNTY RESOURCE CONSERVATION DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

PLACER COUNTY RESOURCE CONSERVATION DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

In December 2023, the GASB issued Statement No. 102, *Certain Risk Disclosures*. This Statement requires a government to assess whether a concentration or constraint makes a government that reports a liability for revenue debt, vulnerable to the risk of a substantial impact and to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact to have occurred, have begun to occur, or are more likely than not to occur within 12 months of the date the financial statements are issued. The provisions of this Statement are effective for years beginning after June 15, 2024.

In April 2024, the GASB issued Statement No. 103, *Financial Reporting Model Improvements*. This Statement will result in changes to the financial reporting model including the Management's Discussion and Analysis, display of inflows and outflows of unusual and infrequent items, and changing the definition of proprietary fund nonoperating revenues and expenses. The provisions of this Statement are effective for years beginning after June 15, 2025.

In September 2024, the GASB issued Statement No. 104, *Disclosure of Certain Capital Assets*, that requires certain types of assets to be disclosed separately in the note disclosures and establishes requirements for capital assets held for sale. The provisions of this Statement are effective for fiscal years beginning after June 15, 2025.

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

NOTE B – CASH AND INVESTMENTS

Cash and investments consisted of the following at June 30, 2024:

Deposits with financial institutions	\$ 8,907
Placer County Investment Pool	<u>2,267,497</u>
Total cash and investments	<u>\$ 2,276,404</u>

PLACER COUNTY RESOURCE CONSERVATION DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE B – CASH AND INVESTMENTS (Continued)

Investment policy: California statutes authorize districts to invest idle or surplus funds in a variety of credit instruments as provided for in the California Government Code, Section 53600, Chapter 4 - Financial Affairs. The table below identifies the investment types that are authorized for the District by the California Government Code (or the District's investment policy, where more restrictive) that address interest rate risk, credit risk, and concentrations of credit risk. During the year ended June 30, 2024, the District's permissible investments included the following instruments:

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

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

Investment in the Placer County Investment Pool: The District maintains a portion of its cash in the County of Placer's cash and investment pool, which is managed by the Placer County Treasurer. The District's cash balances invested in the County Treasurer's cash and investment pool are stated at amortized cost, which approximated fair value. The fair value invested by all public agencies in the County's cash and investment pool is \$2,423,101,224 at June 30, 2024. The County does not invest in any derivative financial products. The County Board of Supervisors has oversight responsibility for the cash and investment pool. The value of pool shares in the County that may be withdrawn is determined on an amortized cost basis, which is different than the fair value of the District's position in the pool. Investments filed in the County's investment pool are available on demand to the District.

Interest Rate Risk: Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. As of June 30, 2024, the weighted average maturity of the investments contained in the County of Placer investment pool was approximately 582 days.

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

PLACER COUNTY RESOURCE CONSERVATION DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE B – CASH AND INVESTMENTS (Continued)

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

At June 30, 2024, the carrying amount of the District's deposits was \$8,907 and the balances in financial institutions of the District's deposits was \$7,496, all of which was covered by federal depository insurance.

NOTE C – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2024 was as follows:

	Balance July 1, 2023	Additions	Disposals	Transfers	Balance June 30, 2024
Capital assets not being depreciated:					
Work in process	\$ 158,498			\$ (158,498)	\$ -
Total capital assets not being depreciated, net	158,498			(158,498)	-
Capital assets being depreciated:					
Machinery and equipment	\$ 433,330		\$ (30,871)		402,459
Vehicles	169,425	\$ 54,042	(6,666)	158,498	375,299
Leased asset	172,557	141,991			314,548
Total capital assets being depreciated	775,312	196,033	(37,537)	158,498	1,092,306
Less accumulated depreciation for:					
Machinery and equipment	(169,572)	(32,267)			(201,839)
Vehicles	(70,104)	(29,709)	18,275		(81,538)
Leased asset	(17,975)	(54,972)			(72,947)
Total accumulated depreciation	(257,651)	(116,948)	18,275		(356,324)
Total capital assets being depreciated, net	517,661	79,085	(19,262)	158,498	735,982
Capital assets, net	\$ 676,159	\$ 79,085	\$ (19,262)	\$ -	\$ 735,982

Depreciation expense of \$117,948 for the year ended June 30, 2024 was charged to the conservation function.

PLACER COUNTY RESOURCE CONSERVATION DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE D –LONG-TERM LIABILITIES

The following is a summary of long-term liability transactions for the year ended June 30, 2024.

	Balance July 1, 2023	Additions	Deletions	Balance June 30, 2024	Due Within One Year
Compensated absences	\$ 52,767	\$ 7,767		\$ 60,534	
Lease liability	158,933	141,991	\$ (43,581)	257,343	\$ 54,308
Net pension liability	389,722	30,078		419,800	-
OPEB liability	203,148		(51,578)	151,570	-
	<u>\$ 804,570</u>	<u>\$ 179,836</u>	<u>\$ (95,159)</u>	<u>\$ 889,247</u>	<u>\$ 54,308</u>

Lease Liability: The District leases office space and a site lease for chipper program through January 31, 2026 with a one-year option to extend and November 30, 2028 with a three-year option to extend, respectively. The rental rate for the monthly payment is estimated to increase 3% each year of the lease beginning February 1st and December 1st. The District recorded a right to use asset for each lease, which is included in capital assets.

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

Year Ended June 30	Principal	Interest	Total
2025	\$ 54,308	\$ 19,861	\$ 74,169
2026	61,533	14,956	76,489
2027	45,852	9,746	55,598
2028	17,396	7,487	24,883
2029	19,712	5,917	25,629
2030-2032	58,542	6,519	65,061
	<u>\$ 257,343</u>	<u>\$ 64,486</u>	<u>\$ 321,829</u>

NOTE E –PENSION PLAN

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

- Miscellaneous Rate Plan
- PEPRA Miscellaneous Rate Plan

PLACER COUNTY RESOURCE CONSERVATION DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE E – PENSION PLAN (Continued)

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

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

The Plan's provisions and benefits in effect at June 30, 2024, are summarized as follows:

	Miscellaneous Risk Pool	PEPRA Miscellaneous Risk Pool
	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula (at full retirement)	2.0% @ 55	2.0% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50 - 63	52 - 67
Monthly benefits, as a % of eligible compensation	1.426% to 2.418%	1.0% to 2.5%
Required employee contribution rates	7.00%	6.75%
Required employer contribution rates	11.84%	7.68%

In addition to the contribution rates above, the District was also required to make payments of \$26,224 towards its unfunded actuarial liability during the year ended June 30, 2024.

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

Contributions: Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2024, the contributions made to the Plan were \$114,891.

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources: As of June 30, 2024, the District reported a net pension liability for its proportionate share of the net pension liability of the Plan of \$419,800.

PLACER COUNTY RESOURCE CONSERVATION DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE E – PENSION PLAN (Continued)

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2023, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022 rolled forward to June 30, 2023 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the Plan relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of the net pension liability for the Plan as of the June 30, 2024 and 2023 was as follows:

	<u>Miscellaneous</u>
Proportion - June 30, 2023	0.00833%
Proportion - June 30, 2024	<u>0.00840%</u>
Change - Decrease	0.00007%

For the year ended June 30, 2024, the District recognized pension expense of \$90,853. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to the Plan from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Change of Assumptions	\$ 25,345	
Differences between Expected and Actual Experience	21,446	\$ (3,327)
Differences between projected and actual investment earnings	67,969	
Differences between Employer's Contributions and Proportionate Share of Contributions	67,244	
Change in Employer's Proportion	2,460	(22,952)
Pension contributions made subsequent to measurement date	<u>114,891</u>	
Total	<u>\$ 299,355</u>	<u>\$ (26,279)</u>

The \$114,891 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized as pension expense as follows:

<u>Year Ended June 30</u>	
2025	\$ 51,678
2026	38,800
2027	65,758
2028	<u>1,949</u>
	<u>\$ 158,185</u>

PLACER COUNTY RESOURCE CONSERVATION DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE E – PENSION PLAN (Continued)

Actuarial Assumptions: The total pension liability at June 30, 2024 was determined using the following actuarial assumptions:

Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Salary Increase	Varies by entry age and service
Mortality	Developed using CalPERS Membership Data for all Funds

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

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

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

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

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

PLACER COUNTY RESOURCE CONSERVATION DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE E – PENSION PLAN (Continued)

Asset Class	New Strategic Allocation	Real Return Years 1 - 10(a)(b)
Global equity - cap-weighted	30.0%	4.54%
Global equity - non-cap-weighted	12.0%	3.84%
Private equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed securities	5.0%	0.50%
Investment grade corporates	10.0%	1.56%
High yield	5.0%	2.27%
Emerging market debt	5.0%	2.48%
Private debt	5.0%	3.57%
Real assets	15.0%	3.21%
Leverage	-5.0%	-0.59%
Total	<u>100.0%</u>	

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

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

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following presents the District's proportionate share of the net pension liability, calculated using the discount rate, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

1% Decrease	5.90%
Net Pension Liability	\$ 619,910
Current Discount Rate	6.90%
Net Pension Liability	\$ 419,800
1% Increase	7.90%
Net Pension Liability	\$ 255,092

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

PLACER COUNTY RESOURCE CONSERVATION DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE F – OTHER POSTEMPLOYMENT BENEFITS (OPEB)

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

Contributions: The contributions to the OPEB Plan are based on pay-as-go financing requirements with additional amount contributed to the PARS Trust to prefund benefits from time to time at the sole discretion of the Board. Retiree health benefits may be paid out of the PARS Trust, set up for this purpose, to the extent funded.

Employees Covered by Benefit Terms: As of the June 30, 2024 actuarial valuation, the following current and former employees were covered by the benefit terms under the OPEB Plan:

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

Total OPEB Liability: The District's total OPEB liability was measured as of June 30, 2023 and was determined by an actuarial valuation as of June 30, 2023.

Actuarial Assumptions and Other Inputs: The total OPEB liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial assumptions:	
Inflation	2.5%
Salary increases	Not applicable; there are no active plan members
Discount rate	6.45%
Mortality rate	Pub-2010 General Healthy Retiree Amount-Weighted Above-Median Mortality Table for Males and improved by Macleod Watt Scale 2022 Applied Generationally from 2012
Healthcare trend rate	Not applicable; retirees are receiving the maximum plan benefit

The discount rate was based on the PARS published expected returns for their balanced portfolio. These returns assume a 2% CPI and no offset for non-imbedded investment related fees. The expected asset class returns and determined expected portfolio to be 6.45% over thirty years, which were used at the June 30, 2023 valuation date.

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

During the year ended June 30, 2024, the discount rate was changed from 5.75% to 6.45%.

PLACER COUNTY RESOURCE CONSERVATION DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

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

Changes in the Net OPEB Liability:

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability/(Asset)
Balance at July 1, 2023	\$ 390,121	\$ 186,973	\$ 203,148
Changes in the year:			
Interest	21,519		21,519
Difference between expected and actual experience		10,751	(10,751)
Contributions - employer		31,747	(31,747)
Benefits payments	(31,747)	(31,747)	-
Change due to investment experience		5,242	(5,242)
Change due to plan experience	300		300
Change in assumptions or other inputs	(19,803)		(19,803)
Mortality & other misc changes	(5,854)		(5,854)
Net changes	<u>(35,585)</u>	<u>15,993</u>	<u>(51,578)</u>
Balance at June 30, 2024	<u>\$ 354,536</u>	<u>\$ 202,966</u>	<u>\$ 151,570</u>

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate: The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current discount rate:

	1% Decrease	Current Discount Rate	1% Increase
	5.45%	6.45%	7.45%
Net OPEB liability	\$ 180,473	\$ 151,570	\$ 126,364

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates: 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.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources: For the year ended June 30, 2024, the District recognized an OPEB benefit of \$16,265. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

PLACER COUNTY RESOURCE CONSERVATION DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

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

	<u>Deferred Outflows of Resources</u>
Net difference between projected and actual return on OPEB investments	\$ 3,137
Contributions after the measurement date	<u>32,424</u>
Total	<u>\$ 35,561</u>

The \$32,424 reported as deferred outflows of resources released to contributions subsequent to the measurement date will be recognized as a reduction of the OPEB liability in the following fiscal year. The amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized as expense as follows:

<u>Year Ended June 30</u>	<u>Deferred Outflows of Resources</u>
2025	\$ (922)
2026	(1,398)
2027	6,507
2028	<u>(1,050)</u>
	<u>\$ 3,137</u>

Recognition of Deferred Outflows and Deferred Inflows of Resources: Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time. Amounts are first 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.

The recognition period differs depending on the source of the gain or loss. The net difference between projected and actual earnings on OPEB plan investments is recognized over 5 years. All other amounts are recognized over one year since the plan is closed with no active members.

NOTE G– INSURANCE

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

PLACER COUNTY RESOURCE CONSERVATION DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE G– INSURANCE (Continued)

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

	<u>Pool Coverage</u>	<u>Commercial Coverage</u>	<u>Self-Insured Retention</u>
Property		\$ 1,000,000,000	\$ 1,000
Boiler and machinery		100,000,000	1,000
Personal Injury and property damage	\$ 10,000/50,000	5,000,000	500
Uninsured motorists bodily injury	10,000/50,000	1,000,000	
Employee / Public officials dishonesty	10,000/50,000	1,000,000	
General liability		5,000,000	500
Auto liability		5,000,000	250/500 or 500/1,000
Public officials personal liability	10,000/50,000	500,000	1,000
Automobile physical damage		100,000	

NOTE H – CONTINGENCIES AND COMMITMENTS

The District has the following outstanding contract commitments as of June 30, 2024:

<u>Project</u>	<u>Total</u>	<u>Remaining Commitment</u>
North Fork Phase 2	\$ 3,400,000	\$ 1,413,108
Mosquito Fire Tree Mortality Project	1,293,027	1,201,423
Central Sierra	188,443	168,553
Dry Creek Red Sesbania removal	45,000	45,000
	<u>\$ 4,926,470</u>	<u>\$ 2,828,084</u>

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REQUIRED SUPPLEMENTARY INFORMATION

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PLACER COUNTY RESOURCE CONSERVATION DISTRICT
 REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)

For the Year Ended June 30, 2024

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

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Proportion of the net pension liability	0.008400%	0.008330%	0.011650%	0.008198%	0.003180%	0.003150%	0.007790%	0.003129%	0.007810%	0.003420%
Proportionate share of the net pension liability	\$ 419,800	\$ 389,722	\$ 255,260	\$ 345,782	\$ 345,780	\$ 326,848	\$ 311,251	\$ 270,766	\$ 214,303	\$ 212,689
Covered payroll - measurement period	936,233	628,312	442,994	181,293	159,338	165,203	170,258	201,344	201,344	305,142
Proportionate share of the net pension liability as a percentage of covered payroll	223.02%	161.22%	173.55%	52.43%	175.22%	197.85%	178.69%	128.84%	94.67%	83.04%
Plan fiduciary net position as a percentage of the total pension liability	71.62%	70.92%	82.21%	71.53%	71.53%	74.07%	74.50%	75.58%	80.25%	83.04%
Notes to Schedule:										
Valuation date	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014	June 30, 2013
Measurement date	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
Changes in assumptions:										
Change in discount rate	6.90%	6.90%	7.15%	7.15%	7.15%	7.15%	7.15%	7.65%	7.65%	7.65%

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

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

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution (actuarially determined)	\$ 114,891	\$ 109,290	\$ 81,857	\$ 62,581	\$ 36,402	\$ 34,114	\$ 27,426	\$ 24,973	\$ 21,576	\$ 31,580
Contributions in relation to the actuarially determined contribution:	(114,891)	(109,290)	(81,857)	(62,581)	(36,402)	(34,114)	(27,426)	(24,973)	(21,576)	(31,580)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll - fiscal year	\$ 1,125,251	\$ 936,233	\$ 628,312	\$ 442,994	\$ 181,293	\$ 165,203	\$ 170,258	\$ 201,344	\$ 201,344	\$ 305,142
Contributions as a percentage of covered payroll	10.21%	11.67%	13.03%	14.13%	20.08%	20.65%	16.11%	12.40%	10.72%	10.35%
Notes to Schedule:										
Contribution valuation date	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014	June 30, 2013	June 30, 2012
Methods and assumptions used to determine contribution rates										
Actuarial method										
Amortization method										
Remaining amortization period										
Asset valuation method										
Inflation	2.30%	2.50%	2.50%	2.50%	2.625%	2.75%	2.75%	2.75%	2.75%	2.75%
Salary increases										
Investment rate of return and discount rate	7.15%	7.00%	7.00%	7.00%	7.25%	7.375%	7.50%	7.50%	7.50%	7.50%
Payroll growth	2.80%	2.75%	2.75%	2.75%	2.875%	3.00%	3.00%	3.00%	3.00%	3.00%
Retirement age										
Mortality										

50 to 67 years. Probabilities of retirement are based on the most recent CalPERS Experience Most recent CalPERS Experience Study

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

For the Years Ended June 30, 2024

	2024	2023	2022	2021	2020
Total OPEB liability					
Interest	\$ 21,519	\$ 16,383	\$ -	\$ 17,312	\$ 23,769
Differences between expected and actual experience	300	14,925			(26,354)
Change in assumptions	(19,803)	(34,920)			(133,965)
Benefit payments	(31,747)	(31,203)		(27,482)	(22,240)
Mortality and other miscellaneous changes	(5,854)		-		
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)	<u>\$ 354,536</u>	<u>\$ 390,121</u>	<u>\$ -</u>	<u>\$ 436,241</u>	<u>\$ 446,411</u>
Plan fiduciary net position:					
Contributions	\$ 31,747	\$ 31,203	\$ 31,861	\$ 27,482	\$ 22,240
Net investment income		(29,110)	-	5,326	6,307
Benefit payments	(31,747)	(31,203)	(31,861)	(27,482)	(22,240)
Differences between expected and actual experience	10,751				3,774
Change due to investment experience	5,242				
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	157,680
Plan fiduciary net position - ending (b)	<u>\$ 202,966</u>	<u>\$ 186,973</u>	<u>\$ -</u>	<u>\$ 172,103</u>	<u>\$ 167,767</u>
Net OPEB liability - ending (a)-(b)	<u>\$ 151,570</u>	<u>\$ 203,148</u> *	<u>\$ 207,581</u> **	<u>\$ 264,138</u>	<u>\$ 278,644</u>
Plan fiduciary net position as a percentage of the total OPEB liability	<u>57.25%</u>	<u>47.93%</u>	<u>**</u>	<u>39.45%</u>	<u>37.58%</u>
Notes to schedule:					
Valuation date	June 30, 2023	June 30, 2022	**	June 30, 2019	June 30, 2019
Measurement period - fiscal year ended	June 30, 2023	June 30, 2022	**	June 30, 2020	June 30, 2019
Discount Rate	6.45%	5.75%	**	4.00%	4.00%

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

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

Benefit changes. None since June 30, 2019.

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

PLACER COUNTY RESOURCE CONSERVATION DISTRICT

REQUIRED SUPPLEMENTARY INFORMATION

For the Years Ended June 30

SCHEDULE OF CONTRIBUTIONS TO THE OPEB PLAN (UNAUDITED)

Last Ten Fiscal Years

	2024	2023	2022	2021	2020
Statutory determined contribution - employer fiscal year	\$ 21,035	\$ 31,203	\$ 31,861	\$ 27,482	\$ 22,240
Contributions in relation to the actuarially determined contributions	(32,424)	(31,203)	(31,861)	(27,482)	(22,240)
Contribution deficiency (excess)	<u>\$ (11,389)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Notes to Schedule:

Valuation date	June 30, 2023	June 30, 2022	**	June 30, 2019	June 30, 2019
Measurement date	June 30, 2022	June 30, 2022	**	June 30, 2020	June 30, 2019

Methods and assumptions used to determine contribution rates:

Actuarial cost method			Entry-age normal cost		
Amortization method			Level percentage of payroll		
Asset valuation method			Market value		
Inflation	2.50%	2.50%	2.50%	3.00%	3.00%
Healthcare cost trend rates:					
Initial rate	N/A	6.50%	6.00%	5.90%	6.00%
Rate trending down to	N/A	4.50%	5.00%	5.00%	5.00%
Payroll growth	N/A	3.00%	N/A	N/A	N/A
Discount rate	6.45%	5.75%	4.00%	4.00%	N/A
Investment rate of return	6.45%	5.75%	4.00%	4.00%	4.00%
Mortality			Derived using CalPERS membership data		
Retirement age			Derived using CalPERS membership data		

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

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

PLACER COUNTY RESOURCE CONSERVATION DISTRICT

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

For the Year Ended June 30, 2024

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental grants and contracts	\$ 5,399,266	\$ 5,399,266	\$ 4,614,027	\$ (785,239)
Charges for services	80,000	80,000	62,645	(17,355)
Taxes and assessments	516,566	516,566	537,496	20,930
Interest income	2,000	2,000	19,301	17,301
Other income	-	-	3,506	3,506
TOTAL REVENUES	<u>5,997,832</u>	<u>5,997,832</u>	<u>5,236,975</u>	<u>(760,857)</u>
EXPENDITURES				
Current:				
Conservation				
Salaries and benefits	1,887,391	1,887,391	1,658,794	228,597
Services and supplies	4,138,493	4,138,493	3,208,882	929,611
Debt service:				
Principal	-	-	43,581	(43,581)
Interest payments	-	-	17,256	(17,256)
Capital outlay	12,000	12,000	196,033	(184,033)
TOTAL EXPENDITURES	<u>6,037,884</u>	<u>6,037,884</u>	<u>5,124,546</u>	<u>913,338</u>
OTHER FINANCING SOURCES				
Proceeds from sale of capital assets	10,149	10,149	45,754	35,605
Issuance of long-term liabilities	-	-	141,991	141,991
TOTAL OTHER FINANCING SOURCES (USES)	<u>10,149</u>	<u>10,149</u>	<u>187,745</u>	<u>177,596</u>
NET CHANGE IN FUND BALANCE	(29,903)	(29,903)	300,174	330,077
Fund balance at beginning of year	<u>1,487,333</u>	<u>1,487,333</u>	<u>1,487,333</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 1,457,430</u>	<u>\$ 1,457,430</u>	<u>\$ 1,787,507</u>	<u>\$ 330,077</u>

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

COMPLIANCE REPORT

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the Placer County Resource Conservation District (the District), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated February 25, 2025.

Report on Internal Control over Financial Reporting

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

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

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

To the Board of Directors
Placer County Resource Conservation District

Report on Compliance and Other Matters

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

Purpose of This Report

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

Richardson & Company, LLP

February 25, 2025



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GOVERNANCE LETTER

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

We have audited the financial statements of the Placer County Resource Conservation District (the District) for the year ended June 30, 2024, and have issued our report thereon dated _____, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated April 27, 2023. Professional standards require that we provide you with the following information related to our audit.

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

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

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

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

Planned Scope and Timing of the Audit

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

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

Board of Directors
Placer County Resource Conservation District
Page 2

We are required by the audit standards to identify potential risks of material misstatement during the audit process. We have identified the following significant risk of material misstatement as part of our audit planning: Management override of controls and revenue recognition. These are the areas that the audit standards require at a minimum to be identified as significant risks; however, no such items were noted during our audit.

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

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

Pension Liability: Information on the District's pension plan, including the District's share of the net pension liability, is shown in Note E. The District's share of the net pension liability at June 30, 2022, the most recent measurement date, was \$419,800 which is reflected as a liability in the District's financial statements as of June 30, 2024.

Other Postemployment Benefits Liability: The other postemployment benefits (OPEB) liability disclosure in Note F shows the District's OPEB liability had decreased to \$151,570 as of June 30, 2024 due to changes in actuarial assumptions.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management.

During the course of our audit, eight audit adjustments to correct balances of the accounts and transactions were made as follows:

- Rollforward net position
- Record OPEB true-up entries
- Record pension true-up entries
- Record lease asset and liability
- Remove receivable and unearned revenue related to grant advance
- Record current year depreciation
- Record capital asset additions and disposals

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

Disagreements With Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated _____, 2025.

Management Consultations With Other Independent Accountants

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

Issues Discussed Prior to Retention of Independent Auditors

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

Board of Directors
Placer County Resource Conservation District
Page 4

Other Matters

We applied certain limited procedures to the management discussion and analysis, other postemployment benefits schedule of funding progress, schedule of contributions to the OPEB plan, schedule of the proportionate share of the net pension liability, schedule of contributions to the pension plan, and schedule of revenue, expenditures and changes in fund balance - budget and actual – General Fund, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

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

_____, 2025

PLACER COUNTY RESOURCES CONSERVATION DISTRICT
SUMMARY OF UNADJUSTED DIFFERENCES - GOVERNMENTAL ACTIVITIES
June 30, 2024

Description (Nature) of Audit Difference	Financial Statement Effect - Amount of Overstatement (Understatement) of:					
	Total Assets	Total Deferred Outflows	Total Liabilities	Total Deferred Inflows	Total Net Position	Change in Net Position
Impact of not recording fair market value adjustment of Investment in County Pool	\$ 26,466				\$ 26,466	\$ 26,466
Net Unadjusted Audit Differences - This Year	26,466	-	-	-	26,466	26,466
Financial Statement Caption Totals	\$4,116,342	\$ 334,916	\$2,482,100	\$ 26,279	\$1,942,879	\$ 326,546
Net Audit Differences as % of Financial Statement Captions	0.64%	0.00%	0.00%	0.00%	1.36%	8.10%



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MANAGEMENT LETTER

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

In planning and performing our audit of the financial statements of the Placer County Resources Conservation District (the District) as of and for the year ended June 30, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

No items for consideration were noted during our audit, and all prior year recommendations were implemented.

* * * * *

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

_____, 2025

Projects & Programs

FY25 - Quarter 2

65

Program Area	Name	Funder	Grant/Agreement #	Length of Project	Amount Awarded	Remaining Amount as of 9/30/2024	2nd Quarter Invoicing	Remaining Amount as of 12/31/2024	Percentage of Grant Completed as of 12/31/2024
Natural Resources/ Watershed/Habitat	Red Sesbania Removal	Sacramento Area Flood Control District	1537	3/1/2021 - 2/28/2026	\$ 250,000.00	\$ 50,000.00		\$ 50,000.00	80%
	WCB Pollinator Habitat Restoration	CARCD		2/2023- 2/28/2027	\$ 427,278.00	\$ 399,644.51	\$ 10,649.72	\$ 388,994.79	9%
	Atwood Conservation Easement	Auburn Recreation District	9	Ongoing; Annual term: 3/1/24-2/28/2025	\$ 5,000.00	\$ 1,995.17	\$ 1,104.00	\$ 891.17	82%
	Placer Riparian Restoration	United States Fish and Wildlife Service	F22AC02014-00	8/1/2022-7/31/2027	\$ 50,000.00	\$ 41,013.53	\$ 12,218.17	\$ 28,795.36	42%
Forestry / Fuels Reduction	Forestland Stewardship Newsletter & Forestry Committee	CALFIRE / United States Forest Service	8GA21900	9/30/2025	\$ 102,862.00	\$ 41,261.31	\$ 12,551.21	\$ 28,710.10	72%
	Forestry and Natural Resources Mentorship Program	CALFIRE	8CA21018	3/31/2026	\$ 250,880.00	\$ 152,534.09	\$ 8,129.51	\$ 144,404.58	42%
	Forestry Technical Assistance	CARCD / NRCS	NR239104XXXXC031	9/30/2023-9/30/2026	\$ 65,873.21	\$ 52,572.09	\$ 10,017.16	\$ 42,554.93	35%
	FSC Community RX Burning	CALFIRE/WRFS	8GA23995	3/31/2026	\$ 49,038.08	\$ 39,444.69	\$ 12,058.32	\$ 27,386.37	44%
	Mosquito Fire Hazard Tree Mitigation Phase 2	CALFIRE	5GA21148	3/15/2026	\$ 969,999.80	\$ 948,133.37	\$ 166,855.98	\$ 781,277.39	19%
	Mosquito Fire Recovery and Reforestation 3	CALFIRE	8GG22608	3/31/2029	\$ 5,083,637.98	\$ 4,960,344.14	\$ 476,916.22	\$ 4,483,427.92	12%
	Mosquito Fire Tree Mortality 1	CALFIRE	5GA21146	5/15/2026	\$ 950,000.10	\$ 225,989.38	\$ 29,471.12	\$ 196,518.26	79%
	Mosquito Post Fire Distaster Recovery 4	USFS	23-DG-11052021-254	5/30/2028	\$ 5,000,000.00	\$ 4,969,223.99	\$ 22,824.62	\$ 4,946,399.37	1%
	North Fork Phase 1B	CALFIRE	5GA21147	3/15/2026	\$ 989,999.92	\$ 337,640.01	\$ 5,541.35	\$ 332,098.66	66%
	North Fork Phase 2	CALFIRE	5GA20108	11/30/2021-3/15/2025	\$ 4,767,082.00	\$ 1,445,044.80	\$ 580,794.55	\$ 864,250.25	82%
	PBA Hosted Training & Education	CALFIRE	8GA23903	12/13/2023-12/31/2025	\$ 10,184.82	\$ 9,973.15	\$ 9,460.00	\$ 513.15	95%
	* NEW Placer County Chipper Program	CALFIRE	5TR23109	11/12/2024-3/15/2030	\$ 1,180,000.00	\$ 1,180,000.00	\$ -	\$ 1,180,000.00	0%
	Placer Co. Coordinated Fuelbreak -Block Grant	CALFIRE	8GA21903	2/25/2022-3/31/2026	\$ 303,486.00	\$ 98,884.15	\$ 31,892.50	\$ 66,991.65	78%
	Placer County Parks and Open Spaces	Placer County		12/30/2024; End date update needed	\$ 74,982.00	\$ 50,290.86	\$ -	\$ 50,290.86	33%
	Placer County Probation Chipper Program	Placer County		6/30/2024	\$ 350,000.00	\$ 233,019.73	\$ 46,950.44	\$ 186,069.29	47%
	Placer Sierra Fuels Reduction	CALFIRE	5GA23100	3/1/2026	\$ 900,000.00	\$ 891,699.46	\$ 6,740.77	\$ 884,958.69	2%
	Prescribed Burning on Private Lands Pilot Program	CALFIRE	8GG19100	5/4/2020-3/15/2025	\$ 399,947.00	\$ 17,200.87	\$ 9,644.19	\$ 7,556.68	98%
	* NEW Prescribed Burning on Private Lands Pilot Program #2	CALFIRE	5GG23124	12/3/2024-3/15/2030	\$ 1,001,539.84	\$ 1,001,539.84	\$ -	\$ 1,001,539.84	0%
	Regional Conservation Partnership Program- Tree Mortality Program	CARCD/NRCS	2871	expires 11/15/2025	\$ 97,516.33	\$ 83,435.84	\$ 2,712.10	\$ 80,723.74	17%
	Resource Legacy Fund	WRTC	WRTC2025-588-01-08	4/31/2025	\$ 5,000.00	\$ 5,000.00	\$ 2,523.75	\$ 2,476.25	50%
RX Fire Outreach	FACNet - WRTC	428-24-03	12/15/23-5/2/2025	\$ 39,674.88	\$ 32,304.19	\$ 5,913.70	\$ 26,390.49	33%	
Unit Support Services	CALFIRE	5GA21153	3/15/2025	\$ 989,999.36	\$ 605,160.11	\$ 192,959.66	\$ 412,200.45	58%	
Workforce Development	CARCD/CAL FIRE	MPYESGP2U9F5	10/24/2023-2/28/2029	\$ 54,833.91	\$ 47,669.20	\$ 27,013.23	\$ 20,655.97	62%	
Ag/ Soil Health	NRCS - Landowner Technical Assistance Agreement	USDA Natural Resource Conservation Service (NRCS)	NR219104XXXXC029	9/13/2021-9/15/2025	\$ 225,000.00	\$ 57,899.14	\$ 7,890.69	\$ 50,008.45	78%
	Water Storage Tank Rebate Program	PCWA		12/31/2025	\$ 60,000.00	\$ 41,558.74	\$ 2,334.74	\$ 39,224.00	35%
	CAP-GAP	Yolo County RCD		6/14/2025	\$ 20,200.00	\$ 20,200.00		\$ 20,200.00	
	Urban and Community 2023	NACD		10/31/2024; Extension requested; 4/30/25	\$ 59,939.00	\$ 20,071.99	\$ 10,483.61	\$ 9,588.38	84%

	Healthy Soils Block Grant	CDFA	23-0655-000-SO	11/30/2027	\$ 4,000,000.00	\$ 3,887,204.04	\$ 109,747.91	\$ 3,777,456.13	66
	Healthy Soils Program	CA Dept. Food and Agriculture	21-0547-000-SG	6/30/2025	\$ 59,233.86	\$ 24,161.35	\$ 2,529.90	\$ 21,631.45	63%
Education and Outreach	Placer County Cooperative Agreement (Ag Tour, Forestry Tour, Stormwater)	Placer County		6/30/2024; End date update needed	\$ 65,000.00	\$ 65,000.00	\$ -	\$ 65,000.00	0%
	Equity Grant	CARCD/NRCS	NR243A750003C134	7/30/2026	\$ 22,388.00	\$ 22,388.00	\$ 881.10	\$ 21,506.90	
	Fire Prevention Education	CALFIRE	5GG17186	3/15/2025	\$ 86,357.00	\$ 63,104.20	\$ 24,910.70	\$ 38,193.50	56%
	Total				\$ 28,966,933.09	\$ 22,122,605.94	\$ 1,843,720.92	\$ 20,278,885.02	
	Not invoicing								
	Completed								
							Federal Funding Remaining	\$ 5,117,975.11	
							Percentage of Federal Funding that could go unfunded	25%	

Employee Handbook Summary of Proposed changes

Subject to Board Approval February 25, 2025

- *Internal changes are highlighted in yellow, in the Employee Handbook and listed below*
 - *Required changes provided by HR to GO based on new or updated laws are highlighted in pink in the Employee Handbook*
- Pg. 15- Interns are not employees
 - Pg. 16 -Approved Chipper Program 4/10 schedule (operating hours) language added
 - Evaluations and merit increases will be 1-year from the date of promotion or new position
 - Pg. 17- Added 9. to explain personnel records/wage information will be provided to Transparent California or any entity that it would be required by law
 - New required changes and new drug policy section added by HR to GO
 - Pg. 21- Overtime is NOT for over 8 hours in a workday (only over 40 hours in a work week) and working over 11 hours in one day is not permitted unless absolutely necessary and requires Supervisor approval in advance
 - Pg. 27- If an employee acquires a new position, the annual evaluation and potential merit increase will occur one year from the starting date of the new position.
 - Pg. 38- Full-time employees are eligible to receive \$350 per fiscal year. Part-time employees who work at least an average of 20 hours per week are eligible to receive \$150 per fiscal year (This is included in our annual budget)
 - Pg. 45- Unless issued a cell phone by the District, employees will be reimbursed for use of their personal cell phone work purposes. Please refer to the Cell Phone Stipend Policy for details.
 - Pg. 45-46- Clarity on when you are eligible for travel pay, mileage and meal reimbursements
 - Pg. 46- Item i. The District shall not reimburse the cost of transportation, lodging, meals or other costs of travel when such expenses are of a personal nature incurred in conjunction with the performance of official District duties.
 - Pg. 47- Employees are encouraged to use District vehicles when they are available as personal vehicle use subjects the employee to their own insurance liability in the event of an accident.
 - Pg. 48- You must be a licensed driver and must provide a copy of your drivers' license "on or before the first day of employment and annually thereafter."
 - Pg. 51- Clarity on unpaid leave and benefits eligibility. Unpaid leave is a result of a district decision the employee benefits do not change. Unpaid leave by the choice of employee benefits will be affected

- Pg. 52- For sick leave a doctor's note is required after 5 missed days of work
- Pg. 55- Employees can sign up for optional retirement savings accounts at any time not just open enrollment
- Pg. 61- An exempt employee will receive prorated administrative hours upon hire based the current fiscal year hire date.
- Pg. 65- You must report all accidents, injuries and illnesses occurring on the job, no matter how small, to your supervisor immediately, and no later than 24 hours of an accident or incident resulting in injury or illness.
- All references to comp time removed. Due to increasing liability comp time hours will be paid out to employees then eliminated as an alternative to overtime

Placer County Resource Conservation District



EMPLOYEE HANDBOOK

Issue Date: January 1, 2020
Revised: February 25, 2025

This Handbook issued to

11641 Blocker Drive #120
Auburn, CA 95603

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WELCOME TO PLACER COUNTY RESOURCE CONSERVATION DISTRICT

January 28, 2025

Dear Employee:

Whether you have just joined our staff or have been at Placer County Resource Conservation District (District) for a while, we are confident that you will find our District a dynamic and rewarding place to work and we look forward to having you on our team. We consider the employees of the District to be one of our most valuable resources. The following pages contain information regarding many of the policies and procedures of the District.

The procedures, practices, policies, and benefits described here may be modified or discontinued from time to time. You will be informed of any changes as they occur.

The District values the many talents and abilities of its employees and seeks to foster an open, cooperative and dynamic environment where employees and the District can thrive. If you would like further information or have questions about any of the policies and procedures outlined in this handbook, please feel free to bring them to the attention of the Executive Director or the Board.

Regards,

Board of Directors
Placer County Resource Conservation District

Chapter 1-INTRODUCTORY POLICIES

Introduction & Future Revisions

As an employee of District, we hope you will find your employment to be both rewarding and challenging. Because the quality of our employees is the key to our success, we carefully select our new employees. In turn, we expect employees to contribute measurably to the success of the District.

This Handbook is designed to acquaint you with our policies and benefits. *It is NOT a contract and should not be read to create contractual obligations.* Additionally, nothing in this employee handbook, or in any other personnel document, including benefit plan descriptions, creates or is intended to create a promise or representation of continued employment for any employee.

In the future we may, modify, delete or add to any and all policies, procedures, work rules or benefits stated in this employee handbook or in any other document, except for the policy of at-will employment. Any written changes to this employee handbook will be distributed to all employees so that you will be aware of the new policies or procedures. No oral statements or representations can in any way change or alter the provisions of this employee handbook.

Our Working Relationship

Employment with District is employment at-will. This means that employment may be terminated with or without cause and with or without advance notice at any time by you or us. Nothing in this employee handbook or in any document or statement shall limit the right to terminate employment. No supervisor or employee of the District has any authority to enter into an agreement for employment for any specified period of time or to make an agreement for employment other than at-will. Only the Executive Director of the District has the authority to make any such agreement, and then only in writing.

What The District Expects From You

The District needs your help in making each working day enjoyable and rewarding. Your first responsibility is to know your own duties and how to do them *promptly, safely, correctly, and pleasantly.* Secondly, you are expected to cooperate with management and your fellow employees and to maintain a good team attitude. How you interact with fellow employees and our customers, and how you accept direction can affect the success of the entire service offered by the District. Consequently, whatever your position, you have an important assignment: perform every task to the very best of your ability.

We are dedicated to making the District a District where you can approach your supervisor, or any member of management, to discuss any problem or question. We expect you to voice your opinions and contribute your suggestions to improve the quality of the District.

Remember, you help create the pleasant and safe working conditions that the District intends for you.

Employee Relations Policy

The District's established employee relations policy is to:

1. Provide an exciting, challenging, and rewarding workplace and experience.
2. Select people on the basis of skill, training, ability, attitude, and character without discrimination with regard to race (including traits associated with race, such as, but not limited to, hair texture and protective hairstyles like braids, locks, and twists), color, religious creed, gender, genetic information, genetic characteristics, gender identity, gender expression, transgender status, religion, marital status, military status, age, national origin or ancestry, physical or mental disability, medical condition, sexual orientation, or any other consideration made unlawful by federal, state or local laws.
3. Develop competent people who understand and meet our objectives, and who accept ideas, suggestions and constructive feedback from fellow employees.
4. Assure employees an opportunity to discuss any problems with the appropriate representatives of the District.
5. Make prompt and fair assessment of any complaints which may arise in the everyday conduct of our business, to the extent that it is practical.
6. Respect individual rights and treat all employees with courtesy and consideration.
7. Promote employees on the basis of their ability and merit.
8. Keep all employees informed of the progress of District as well as the District's overall aims and objectives.

Do all these things in a spirit of friendliness and cooperation so the District will continue to be known as "a great place to work."

Open Communication Policy

The District encourages you to discuss any issue you may have with a co-worker directly with that person. If a resolution is not reached, please arrange a meeting with your supervisor to discuss any concern, problem, or issue that arises during the course of your employment. Conversations will be considered confidential where appropriate and we will always seek to protect the privacy of employees. We will not retaliate against you for appropriate usage of open communication channels. It is counterproductive to a harmonious workplace for you to create or repeat corporate rumors or office gossip. It is more constructive to consult your supervisor immediately with any questions.

Equal Employment Opportunity

The District strives to comply with all applicable laws prohibiting discrimination, and is an equal opportunity employer. We make employment decisions on the basis of merit and business need. We want to have the best available person in every job. District policy prohibits unlawful discrimination in employment, recruiting and selection on the basis of race (including traits associated with race, such as, but not limited to, hair texture and protective hairstyles like braids, locks, and twists), color, religious creed (including religious dress and religious grooming practices), gender, genetic information, genetic characteristics, gender identity, gender expression, transgender status, religion, marital status, domestic partner status, reproductive health decision making

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(protected under §12920 of the Government Code in California), military service and veteran status, age (40 years and older), national origin or ancestry, citizenship status, physical or mental disability (including HIV and AIDS), legally protected medical condition or information (including genetic information), protected medical leaves (requesting or approved), status of a victim of domestic violence, sexual assault or stalking, enrollment in a public assistance program, sex (including pregnancy, perceived pregnancy, childbirth, breastfeeding, or related medical conditions), sex stereotyping, sexual orientation, place of birth, creed, weight, height (applies to SF employers with 6+ ee's under the Discrimination Prohibition Ordinance), or any other basis protected by federal, state or local laws. All such discrimination is unlawful and persons involved in the operations of The District are prohibited from engaging in this type of conduct. The District strictly prohibits the harassment of any individual on any basis listed above (see the Policy Against Harassment for further clarification).

This policy applies to all employment practices, including recruitment, advertising, job application procedures, hiring, placement, firing, advancement, compensation, training, benefits, transfer, social and recreational programs, and any other terms, conditions, and privileges of employment.

Any employees with questions or concerns about equal employment opportunities in the workplace are encouraged to bring these issues to the attention of the human resources staff or his/her designee. To ensure our workplace is free of artificial barriers, violation of this policy, including any improper retaliatory conduct, will lead to discipline, up to and including discharge. All employees must cooperate with all investigations conducted pursuant to this policy.

Promotions are based on an employee's past performance and qualifications to assume additional responsibilities determined without regard to, or consideration of, the individual's protected status. The District takes all personnel actions without regard to an individual's protected status.

We are committed to complying with all applicable laws providing equal employment opportunities. This commitment applies to all persons involved in the operations of the District and prohibits unlawful discrimination by any employee of the District.

An employee who believes that he or she has been subjected to any form of unlawful discrimination should make a complaint, preferably written, to the human resources staff. Complaints should be specific and should include the names of individuals involved and the names of any witnesses. The District will immediately undertake an effective, thorough and objective investigation and attempt to resolve the situation. If The District determines that unlawful discrimination has occurred, effective remedial action will be taken.

We will make reasonable accommodations when requested to comply with applicable laws ensuring equal employment opportunities to qualified individuals with a disability. These accommodations will be made for the known physical or mental disability of an applicant or an employee unless undue hardship would result in a direct threat to the health and safety or other job-related considerations exist.

The District will engage in a timely, good-faith, interactive process to determine a reasonable accommodation, if any, in response to a request for reasonable accommodation by an employee or applicant with a known physical or mental disability or known medical condition.

The District is committed to providing a safe and welcoming workplace environment, free from discrimination based on religion or religious practices (including religious dress and grooming practices, such as religious clothing or hairstyles). Employees requiring an accommodation for a religious belief or practice should promptly notify their supervisor and human resources staff to discuss the need for an accommodation.

Reasonable Accommodations

The Americans with Disabilities Act (ADA) is a comprehensive federal civil rights law specifically for individuals with physical and mental disabilities. It gives civil rights protection to individuals with these disabilities like those provided by other civil rights laws to individuals on the basis of race (including traits historically associated with race, such as, but not limited to, hair texture and protective hairstyles like braids, locks, and twists), color, religious creed, gender, genetic information, genetic characteristics, gender identity, gender expression, transgender status, religion, marital status, military status, age, national origin or ancestry, medical condition, sexual orientation, or any other consideration made unlawful by federal, state or local laws. California has enacted the Fair Employment and Housing Act (FEHA) that also provides protection for individuals with disabilities.

The District is strongly committed to providing equal opportunity to all employees and applicants for employment. The District does not discriminate against individuals with physical or mental disabilities with regard to any employment practice, term, condition, or privilege of employment. To carry out the District's commitment to providing equal opportunity for all applicants and employees, the District will provide reasonable accommodations, including as required under applicable laws, in accordance with this policy.

Reasonable Accommodations Related to Disability and Religion: The District will provide reasonable accommodations for applicants and employees with disabilities in accordance with the ADA and California law, and for applicants and employees based on their sincerely held religious beliefs, practices, or observance under state and federal law. Employees seeking such accommodation should promptly notify the human resources staff / their manager.

Reasonable Accommodations Relating to Pregnancy: The District will provide reasonable accommodations to employees who are affected by a pregnancy, childbirth, or related medical conditions, as medically advisable. Such accommodation may consist of:

- Modified work duties or a modified schedule to permit earlier or later hours or more frequent breaks; stools, chairs or other furniture; modified or acquired equipment or devices; reduced work hours; or other accommodations;
- Temporary transfers to a less strenuous or less hazardous position, if such transfer can be reasonably accommodated, or
- A "Pregnancy-Related Disability Leave" if the employee is disabled by pregnancy, as described in the District's Pregnancy Disability Leave policy.

Employees seeking a pregnancy-related accommodation, including transfer under this policy, should notify the District's human resources staff. This notice must be timely and be provided by employees in advance when the need for reasonable accommodation is foreseeable; in all other circumstances, notice must be provided as soon as practicable. Failure to give advanced notice when the need is foreseeable may delay the reasonable accommodation or transfer until 30 days after the date the employee provides notice (unless such delay would endanger the health of the employee, her pregnancy, or her coworkers).

Reasonable Accommodations for Victims of Domestic Violence, Stalking, or Sexual Assault: The District will also provide reasonable accommodations for an employee who is the victim of domestic violence, stalking or sexual assault if: (i) the employee has disclosed that status to the District, and (ii) the employee requests an accommodation for the employee's safety while at work.

In such circumstances, the District will engage, in good faith, in a timely and interactive process with the employee to determine an effective reasonable accommodation. In this process, the employee may be asked to provide: (i) a written statement, signed by the employee or someone acting on the employee's behalf, certifying that the accommodation is for the purposes stated above, and (ii) a certification confirming the employee's status as a victim of domestic violence, sexual assault or stalking. Six months after the date of each previous certification, the District may request a recertification of such status. The District will maintain any such certification as confidential if it identifies the employee as a victim of domestic violence, sexual assault or stalking, disclosing such information only as required by law, or as needed to protect the employee's workplace safety, and with prior notice of such disclosure to the employee.

Retaliation and Discrimination Prohibited: The District prohibits discrimination, discharge, or retaliation, or any other unlawful acts against an individual because such person requests or receives an accommodation under this (or another applicable) policy, or because such individual is engaged in any other conduct protected by law. Additionally, as addressed in the District's separate policy on harassment, discrimination and retaliation, the District prohibits unlawful harassment, discrimination or retaliation against any employee on the basis of an individual's disability, religion, religious creed, sex (including pregnancy, childbirth and related medical conditions), status as a victim of domestic violence, sexual assault or stalking, or any other status as protected by law.

If you have any questions, you should contact the human resources staff / your supervisor.

Discrimination, Harassment & Retaliation Prevention Policy

We to providing a work environment that is pleasant, professional, and free from intimidation, hostility or other offenses which might interfere with work performance. Unlawful harassment, discrimination, and retaliation of any sort - verbal, physical, or visual - will not be tolerated. This includes both sexual harassment as well as harassment based on an employee's status in a protected class. The District prohibits and will not tolerate harassment of applicants, contractors, interns, volunteers, or employees by another employee, supervisor, vendor, customer, or any third party on the basis of race (including traits associated with race, such as, but not limited to, hair texture and protective hairstyles like braids, locks, and twists), color, religion, religious creed (including religious dress and religious grooming practices), age (40 years and older), gender, genetic information, genetic characteristics, gender identity, gender expression, transgender status, sexual orientation, national origin or ancestry, citizenship status, physical or mental disability (including HIV and AIDS), legally protected medical condition or information (including genetic information), protected medical leaves (requesting or approved), status of a victim of domestic violence, sexual assault or stalking, enrollment in a public assistance program, sex (including pregnancy, perceived pregnancy, childbirth, breastfeeding, or related medical conditions), sex stereotyping, sexual orientation, or any other basis protected by federal, state or local laws. This policy also prohibits unlawful harassment based on the perception that anyone has any of those characteristics, or is associated with a person who has or is perceived as having any of those characteristics. This policy extends to unlawful harassment of, or by vendors, paid or unpaid interns, volunteers, applicants, independent contractors, customer and clients, or others with whom employees may come into contact with during their work for The District.

Our workplace is not limited to our District facilities, but may also include client and vendor facilities, as well as anywhere a business-related function, or social function sponsored by the District, is taking place.

What Is Workplace Harassment?

Discrimination and harassment may consist of offensive verbal, physical, or visual conduct when such conduct is based on or related to an individual's sex or membership in one of the above-described protected classifications, and: (1) Submission to the offensive conduct is an explicit or implicit term or condition of employment; (2) Submission to or rejection of the offensive conduct forms the basis for an employment decision affecting the employee; or (3) The offensive conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creates an intimidating, hostile, or offensive working environment.

Workplace harassment can take many forms. It may be, but is not limited to, words, slurs, epithets, signs, offensive jokes, cartoons, pictures, posters, e-mail jokes, social media communication, messages or statements, pranks, intimidation, physical assaults or contact, or violence. It may also take the form of other vocal activity including derogatory statements not directed to the targeted individual but taking place within their hearing. Other prohibited conduct includes written material such as notes, photographs, cartoons, articles of a harassing or offensive nature, and taking retaliatory action against an employee for discussing or making a harassment complaint. In addition, this policy covers all individuals in the workplace, such as fellow employees, supervisors, outside customers, vendors, independent contractors, paid or unpaid interns, volunteers, applicants, government officials, District board members, other professionals, or other non-employees who conduct business with our District.

What Is Sexual Harassment?

Sexual harassment may include all of the above actions, as well as other unwelcome conduct, such as unwelcome sexual advances, requests for sexual favors, or other verbal or physical contact of a sexual nature. When this conduct creates an offensive, hostile and intimidating working environment, it may prevent an individual from effectively performing the duties of their position. It also encompasses such conduct when it is made a term or condition of employment or compensation, either implied or stated and when an employment decision is based on an individual's acceptance or rejection of such conduct.

Examples of Sexual Harassment. For the purpose of clarification, examples of what may constitute prohibited sexual harassment include, but are not limited to, the following:

1. Making unsolicited sexual advances written, verbal, physical, or visual contact with sexual overtones. (Written examples: suggestive or obscene letters, notes, invitations. Verbal examples: derogatory comments, slurs, jokes, epithets. Physical examples: touching, assault blocking or impeding access, leering gestures, display of sexually suggestive objects or pictures, cartoons or posters.)
2. Continuing to express sexual interest after being informed that the interest is unwelcome. (Reciprocal attraction is not considered sexual harassment.)
3. Making reprisals, threats of reprisal, or implied threats of reprisal following a negative response. (For example, implying or actually withholding support for an appointment, promotion, or change of assignment; suggesting a poor performance report will be prepared; or suggesting probation will be failed.)
4. Engaging in implicit or explicit coercive sexual behavior which is used to control, influence, or affect the career, salary, or work environment of another employee.
5. Offering favors or employment benefits, such as promotions, favorable performance evaluations, favorable assigned duties or shifts, recommendations, reclassifications, etc., in exchange for sexual favors. (Similar conduct when applied to other protected classes such as race, color, creed, national origin, age, disability, medical condition, religion, sexual orientation, or marital status may constitute harassment and violation of this Policy. For example, racial jokes or degrading comments about age or ethnic background can constitute harassment under this policy). Accordingly, in order to avoid the risk of discipline, such acts should be avoided in all circumstances.

Generally, two categories of harassment exist. The first, "quid pro quo," may be defined as an exchange of sexual favors for improvement or continuance in your working conditions and/or compensation. The second category, "hostile, intimidating, offensive working environment," can be described as a situation in which unwelcome sexual advances, requests for sexual favors, or verbal or other conduct creates an intimidating or offensive environment. Examples of a hostile, intimidating, and offensive working environment includes, but is not limited to, pictures, cartoons, symbols, or apparatus found to be offensive and which exist in the workspace of an employee. This behavior does not necessarily link improved working conditions in exchange for sexual favors. An employee may have a claim of harassment even if they have not lost a job or other economic benefit. The law prohibits any form of protected basis harassment that impairs an employee's working ability or emotional well-being at work.

Prohibition Against Retaliation

Retaliation against anyone for opposing conduct prohibited by the District's anti-harassment/anti-discrimination policies or for filing a complaint with or otherwise participating in an investigation, proceeding, or hearing conducted by the District, or any authorized governmental agency is strictly prohibited and may subject the offending person to, among other things, disciplinary action, up to and including, termination of employment. Such retaliation is a separate violation of the law and of the District policy, and is subject to disciplinary action up to employment termination. Individuals who believe they have experienced or been threatened with such retaliation, and any manager or supervisor who learns of possible retaliation, must immediately report it through the same procedures as investigations under this policy below. We will investigate any complaint of sexual harassment and will take immediate and appropriate disciplinary action if sexual harassment has been found within the workplace.

Responsibility

Our management team is dedicated to ensuring the fulfillment of this policy as it applies to all terms and conditions of employment, including recruitment, hiring, placement, promotion, transfer, training, compensation, benefits, employee activities, and general treatment during employment. Similarly, the District will not tolerate harassment, discrimination, or retaliation by its employees directed toward non-employees with whom the District employees have a business, service, or professional relationship (such as independent contractors, vendors, clients, volunteers, or interns). All such harassment is prohibited by the District and is against the law.

All District employees, and particularly supervisors, have a responsibility for keeping our work environment free of harassment. Any employee who becomes aware of an incident of harassment, whether by witnessing the incident or being told of it, must report it to their immediate supervisor or a management representative with whom they feel comfortable. You are not required to complain first to your immediate supervisor. When management becomes aware of the existence of harassment, it is obligated by law to take prompt and appropriate action, whether or not the victim wants the District to do so.

Reporting

Individuals making such complaints must report the facts as accurately and as completely as possible. Every reported complaint of harassment, discrimination, and retaliation is taken seriously by the District. Every reported complaint, including allegations of misconduct, will be investigated thoroughly and promptly by impartial and qualified personnel. All reported incidents of prohibited harassment will be investigated in an effective, thorough and objective manner that provides all parties with appropriate due process and reaches reasonable conclusions based on the evidence collected. The investigation will be completed and a

determination regarding the reported harassment will be made and communicated to both the complainant and to the accused harasser(s). If you believe you have been harassed by any District employee, customer, or other business contact, confront the harasser and ask them to stop. While we encourage you to communicate directly with the alleged harasser, and make it clear that the harasser's behavior is unacceptable, offensive or inappropriate, it is not required that you do so. It is essential, however, to notify the Executive Director immediately regarding any incidents of harassment, even if you are not sure the offending behavior is considered harassment. If the Executive Director is not available, seek assistance from any management representative or Board Member.

Appropriate investigation and disciplinary action will be taken. All reports will be promptly investigated with due regard for the privacy of everyone involved. However, confidentiality cannot be guaranteed. Any employee found to have harassed any employee will be subject to severe disciplinary action up to and including termination of employment. The District will also take any additional action necessary to appropriately remedy the situation. Corrective action may include, for example: training, referral to counseling, or disciplinary action ranging from a verbal or written warning to termination of employment, depending on the circumstances. Retaliation of any sort will not be permitted. No adverse employment action will be taken for any employee making a good faith report of alleged harassment or participating in an investigation.

In addition, the District will take appropriate action to remedy any loss to the complaining employee resulting from the harassment. The individual who makes unwelcome advances, threatens or in any way harasses another employee may be personally liable for such actions and their consequences.

All employees must report any incidents immediately so that complaints can be quickly and fairly resolved. To remedy any loss to the complaining employee resulting from the harassment.

External Reporting. In addition to the Districts internal complaint procedure, an employee may file a complaint by contacting the following:

- Department of Civil Rights (CRD) at 800-884-1684 or visiting <https://calcivilrights.ca.gov/contactus/>
- Equal Employment Opportunity Commission (EEOC) at 800-669-4000 or visiting <https://www.eeoc.gov/contact-eeoc/>.

Under California law, the Fair Employment and Housing Commission ("FEHC") may order an employer to hire or rehire a victim of sexual harassment with back pay, and to provide the victim with monetary damages. The FEHC may also provide affirmative or prospective relief to prevent the recurrence of unlawful practices, including awards for back pay, reimbursement of out-of-pocket expenses, cease and desist orders, posting of notices, and other similar relief.

The District also has a brochure on sexual harassment which is available to all employees for additional information.

Sexual Harassment Training

All non-managerial employees must attend a one-(1) hour Sexual Harassment Prevention Training, and all managerial employees must attend a two-hour Sexual Harassment Prevent Training. All The District employees will be required to attend a sexual harassment training every two years as assigned by Administration. Managers will receive two (2) hours of training every two (2) years as assigned by Administration. Staff may be required to attend additional anti-harassment or other sensitivity trainings in regard to any protected class. The District employees may refer to the Department of Civil Rights (CRD) sexual harassment prevention online

training course appropriate for their position. You may also visit <https://calcivilrights.ca.gov> to access the online training courses.

Chapter 2-EMPLOYMENT POLICIES AND PRACTICES

Classification of Employees

At the time you are hired, you will be classified as either “exempt” or “non-exempt.” This is necessary because, by law, employees in certain types of jobs are entitled to overtime pay for hours worked in excess of 40 hours per workweek. These employees are referred to as “non-exempt” in this employee handbook.

Exempt employees are those employees whose duties and responsibilities allow them to be “exempt” from provisions as provided by the Federal Fair Labor Standards Act (FLSA) and any applicable state laws. If you are an exempt employee, you will be advised that you are in this classification at the time you are hired, transferred, or promoted. Participation in our benefits programs may be affected by your employment status or classification. All District employees whether exempt, non-exempt, full-time or part-time are employed at-will.

1. The EXEMPT status applies to certain administrative, professional, and executive staff. Exempt employees qualify for exemption from overtime regulations under state and federal law.
2. The NON-EXEMPT status applies to all other regular employees. Non-exempt employees are covered by regulations in the State of California wage orders and receive extra pay for overtime work (as described in the overtime section of this employee handbook)

Employees working in non-exempt positions are compensated for the actual amount of time spent on their job and are entitled to receive time and one-half (1½) their regular rate of pay for each hour worked in excess of 40 hours in a work week.

3. FULL-TIME employees work on a regular basis for at least 40 hours per week. Full-time employees may or may not be EXEMPT. They are eligible for all benefits available through work at the District, so long as they meet the applicable requirements, such as length of service.
4. PART-TIME employees (PT without benefits) work on a regular basis for fewer than 40 hours per week. Part-time employees are not eligible for benefits covered in this employee handbook, other than those required by law or as stipulated in writing signed by Executive Director of the District.
5. INDEPENDENT CONTRACTORS AND CONSULTANTS are non-employees who are paid on a fee-for-service basis to perform certain specified services. Contractors and consultants are not eligible for any benefits listed in this employee handbook.
6. **INTERNS are NOT employees. They are students or early career professionals gaining supervised practical experience in a professional field.** Interns may be paid or unpaid and are not eligible for any benefits listed in this employee handbook.

Promotions and Transfers

The District encourages you to apply for open positions for which you may be qualified. Promotions or transfers will be based on ability, qualifications, and the potential of the candidates who apply for any given position.

Your qualifications, past performance, potential and capacity to assume the duties of the new position will be evaluated in making a final selection. Existing employees who apply for an open position will be considered along with external applicants when the position is posted both internally and externally. When, in the judgment of the District, two or more candidates are equally qualified, length of service with the District will be the determining factor.

Rehired/Converted Employees

If you are eligible for rehire at the time of your separation from the District, you will be considered for rehire at any time there is a position available for which you are qualified. Former employees will be considered along with all other applicants and have no greater chance of being selected for employment than all other applicants.

If you are rehired by the District or convert from part-time to full-time status, your length of service with the District for all purposes will be calculated beginning with the rehiring date or the date of conversion to full-time status.

Employees who are terminated due to misconduct or violation of District policy will be considered ineligible for rehire.

Job Duties

Your supervisor will explain your job responsibilities and the performance standards expected of you. Please be aware that your job responsibilities may change at any time during your employment. From time to time, you may be asked to work on special projects or to assist with other work necessary or important to the operation of the District. Your cooperation and assistance in performing such additional work is expected.

We also may, at any time, with or without notice, alter or change your job responsibilities, reassign or transfer your position, or assign you additional job responsibilities depending on our changing business needs.

Work Schedules

District office hours are 8:30 a.m. through 5:00 p.m. Monday through Friday, although this may vary. Your supervisor will assign your individual work schedule, and you are expected to be ready to perform your work at the start of your scheduled shift.

The Chipper Program staff's normal operating and work hours are Monday through Thursday 7:00 a.m. to 5:30 p.m. The District reserves the right to modify work schedules based on service demand and/or weather conditions.

Various factors, such as workloads, operational efficiency, and staffing needs, may require variations in your starting and quitting times and total hours worked each day of each week. In all cases, your supervisor will approve your work schedule and you should report to work as assigned on a consistent and regular basis.

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From time to time, work schedules may fluctuate with workload. If a change in your work schedule is required, your supervisor will notify you at the earliest opportunity. On occasion, you may be required to work overtime or hours other than those normally scheduled, although we expect this to be kept to an absolute minimum. If an employee feels they need to work overtime given their workload and deadlines, they must get written approval to work overtime in advance when feasible. With prior approval of the department Director or designee, non exempt employees may take personal time off during the workday and time may be made up by working an equivalent number of hours outside the normal workday during the same workweek. Flextime (or makeup) hours are not considered overtime.

The District allows employees to work a flexible schedule upon approval of your supervisor, as long as the employee does not work more than 40 hours in one work week. Flex time is a benefit offered to employees subject to their performance, work requirements, and supervisor approval. When flex time is approved, an employee may vary the number of hours they work in a day so long as the weekly hourly total is unchanged. Employees are expected to maintain a regular schedule of work as far as possible and, to the extent that their specific job responsibilities require it, to be present for all or part of a traditional business day. Exempt employees are required to work as many hours as are necessary to complete the responsibilities of the positions they have assumed.

Personnel Records

A personnel file will be maintained in the office of the Administration and Finance Manager for each employee of the District. General personnel records may be kept in your file such as: job application, performance evaluations, training records, emergency contact information and payroll changes.

The District will keep your personnel records private. However, there are certain times when information may be given to a person outside the District. These are:

1. In response to a subpoena, court order, or order of an administrative agency;
2. To a governmental agency as part of an investigation by that agency of the District's compliance with applicable law;
3. In a lawsuit, administrative proceeding, grievance, or arbitration in which you and the District are parties;
4. In a workers' compensation proceeding;
5. To administer employee health benefit plans;
6. To a health care provider, when necessary;
7. To first aid or safety personnel, when necessary; and
8. To a prospective employer or other person requesting a verification of your employment.
9. To be compliant with Transparent California and/or other entities wage and benefits reporting requirements

Keeping your personnel file up-to-date can be important to you with regard to pay, deductions, benefits and other matters. Coverage or benefits that you and your family may receive under the District's benefits package

could be negatively affected if the information in your personnel file is incorrect. Please promptly notify the Administration and Finance Manager of any changes in your personal data.

Inspection of Payroll Records

Employees and former employees have the right to inspect and obtain copies of their own personnel and payroll records. All requests must be submitted in writing to the Executive Director who will make certain that they are properly processed. Requests will be honored within 30 calendar days from the date they are received. Other than the exceptions listed above, no one other than you, your supervisor, human resources staff, or Executive Director may seek information from your file without your written permission. Under no circumstances should your file be removed from the office. Individuals who make a request may be asked to provide identification so that they are not provided access to information on other employees. Individuals who request a copy of their records may be required to pay for the cost of making the copies and or shipping of the records.

Layoffs and Work Reductions

In the event of a layoff or work reduction, once it is determined what the scope of the reduction will be (i.e., District-wide, department, job classification, position), employees will be selected for layoff based on a combination of factors, including, but not necessarily limited to: available funding, past performance and productivity, qualifications, attendance, ability and willingness to work the required days and hours, and the ability to work cooperatively with others in the affected work unit.

Work schedules and work reductions may be subject to District need, funding, and weather conditions affecting employee safety.

The weight given to the above factors may vary depending upon the particular needs of the affected work unit and the District as a whole at the time of the layoff or work reduction.

Seniority shall be considered only when, in our opinion, all other factors are equal between two or more employees in the affected work unit. Seniority will be computed on the basis of an employee's total continuous service with the District. For this purpose, continuous service before and after any break in service of less than 30 days or an approved leave of absence, will be counted.

Employment Termination

The District strives to ensure a smooth transition for employees leaving the District.

The District and its employees have an employment relationship that is known as "employment at will." This means that employees are not required to work for the District for any set period of time nor is the District required to employ individuals for any specific length of time. **The statements made in this policy do not alter, modify or limit the employment at-will relationship.** An "at-will" employee is subject to termination of employment at any time the District concludes it appropriate to do so.

Involuntary separation from service means that the termination action is being initiated by the District, rather than by the employee. In general, employees who are discharged by the District are not eligible for rehire. However, employees who are terminated due to layoff or restructuring may be eligible for rehire or recall at the District's discretion.

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Revised Date: February 25, 2025

The District will consider you to have voluntarily terminated your employment if you do any of the following:

1. Resign from the District;
2. Fail to return from an approved leave of absence on the date specified by the District, or;
3. Fail to report to work or call in for three consecutive work days in accordance with our policies.

In the event that you resign voluntarily, you will be asked to provide us with the professional courtesy of two weeks' notice of resignation to allow for a smooth transition and training of any replacement personnel. The notice you give will be noted on the employment record and will be considered in any discussion regarding rehire or reference information. Once notice has been given, accrued and unused vacation days normally may not be taken.

All District property such as timecards, office equipment, credit cards, keys, manuals, computer equipment, and phones must be returned on or prior to the last day of employment. You should return these items to your immediate supervisor.

Final wages for time worked, plus any pay for unused but accrued vacation, will normally be paid on your last normally scheduled paycheck.

Exit Interviews

Should you resign voluntarily, the Executive Director, supervisor, or human resources staff may conduct an exit interview whenever feasible. This interview allows you to communicate your views on your work with the District and the job requirements, operations and training needs and future reference information to potential employers.

Employment Verification and References

The District's policy as to references for employees who have left the District is to disclose the dates of employment and the title of the last position held. In addition, and in accordance with California State Law (AB2770, passed in 2018,) the District will disclose if an employee or past employee is not eligible for rehire due to a determination that the employee had engaged in sexual harassment. You may provide a signed form authorizing the District to release additional specific reference information to potential employers.

It is our policy that only the Executive Director is authorized to respond to requests for employee references and verification of employment from financial institutions, etc. No other supervisor or employee is authorized to provide references for current or former employees.

As an employee of the District, do not under any circumstances respond to any requests for information regarding another employee unless it is part of your assigned job responsibilities. If it is not, please forward the information request to your supervisor or the Executive Director.

Chapter 3-TIMEKEEPING AND ATTENDANCE

Punctuality and Attendance

You are expected to have regular attendance during all scheduled work hours, report to work on a timely basis, and work through the end of your regularly scheduled workday. Any unexcused tardiness or absence causes problems for your fellow employees, customers, and your supervisor. Lateness is disruptive, costly, and not fair to the District or other employees. Chronic lateness will not be tolerated and will result in discipline, up to and including termination. Regular attendance and punctuality are considered an “essential function” of your job.

If you are unable to report for work on any day, you must personally call or text your supervisor prior to the start of your shift on the day that you are scheduled to work. If you are not able to reach your supervisor, you are expected to advise the Executive Director of your absence or tardiness and leave a telephone number where you can be reached. Do not have a relative or friend call in to report your absence, unless you are unable to call or text yourself due to a medical or other emergency. If you call or text after the start of your shift, you will be considered tardy for that day. In all cases of absence or tardiness, you are expected to provide your supervisor with an honest reason or explanation. You also must inform your supervisor of the expected duration of any absence. Absent extenuating circumstances, you must call or text each day you are scheduled to work and will not report to work.

Repeated absenteeism or tardiness (whether excused or not) will not be tolerated. Continuing patterns of absences, early departures, or tardiness—regardless of the exact number of days—may warrant disciplinary action, up to and including termination of employment. Emergency or extraordinary circumstances concerning an absence or tardiness will be considered and we reserve the right to make an exception to this policy if, at our discretion, an exception is warranted. Repeated car failures, missing the bus, consistently failing to arrange back up childcare or oversleeping do not constitute emergency or extraordinary circumstances. We reserve the right to determine what is considered excessive absenteeism.

If you fail to report for work for three consecutive days without any notification to your supervisor, we will consider that you have abandoned your employment, and have resigned your position. You may be required to provide documentation verifying your absence.

Timekeeping Requirements for Non-Exempt Staff

Federal and state law requires the District to keep an accurate record of time worked. The District uses timecards to record this time worked. Employee timecards are official District records and must be accurately maintained. You must input your own time at the start and at the end of each workday, and at the start and end of each lunch hour. Non-exempt employees will track hours worked for each grant/agreement, or “billable hours” on the timesheet provided by the District. Timesheets must be approved by the immediate supervisor and submitted to the supervisor and Executive Assistant by the due date. Under no circumstances should you perform any work that is “off-the-clock” or not recorded on your timecard. If there are any circumstances that make it difficult for you to record all time worked, you should discuss the situation with your supervisor and/or Executive Director for assistance.

Completing another employee’s timecard or intentionally falsifying a timecard is a serious violation of this policy and may result in immediate termination of employment. If a timecard needs to be corrected, both you and your supervisor must initial the change on the timecard to verify its accuracy.

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Meal and Rest Periods for Non-Exempt Staff

California law requires that each non-exempt employee who works more than five (5) hours in a workday be given at least a 30-minute unpaid and uninterrupted lunch break within the first five hours of your workday. Accordingly, taking a duty-free lunch period of at least 30 minutes is *mandatory and unpaid*. In the event an employee works less than six (6) hours per day, the meal period may be waived by mutual consent of both the supervisor and employee. If you work more than ten hours, you are entitled to a second, unpaid meal period of at least 30 minutes. Depending on the circumstances, you may be able to waive your second meal period if you took the first one.

You are allowed one ten-minute rest period for every four hours of work or major portion thereof. While there is no set schedule for breaks, you can take restroom breaks and get refreshments as desired.

If, at any time, you are unable to take a lunch break and/or rest period because of workload, please immediately inform your supervisor so that appropriate arrangements can be made.

You are expected to observe your assigned working hours and the time allowed for meal and rest periods.

Overtime Provisions for Non-Exempt Staff

As necessary, you may be asked to work overtime. For purposes of determining which hours constitute overtime, only actual hours worked in each workweek will be counted. We will attempt to distribute overtime evenly and accommodate individual schedules. A supervisor must previously authorize all overtime work in writing when feasible. If overtime is worked without prior authorization this may be grounds for discipline for not following District policy and procedure. We provide compensation for all overtime hours worked by non-exempt employees in accordance with state and federal law as follows:

1. One and one-half (1½) times your regular rate of pay time for hours worked in excess of 40 for the workweek.
2. For non-exempt staff, working over 11 hours in one day is not permitted unless absolutely necessary and requires supervisor approval in advance.

Exempt employees may have to work hours beyond their normal schedules, as work demands require. It does not include an unpaid meal period, make-up time, or hours away from work due to vacation, sickness, holiday, jury duty, or other absences from work. No overtime compensation will be paid to exempt employees.

Lactation Accommodation

Women who wish to express breast milk while at work have the right to request a lactation accommodation and should request these arrangements from their supervisor or the Executive Director. Where such arrangements are made during an employee's normal rest period, the time will be paid. If special arrangements are made to provide a non-exempt employee extra time beyond or in addition to her normal rest period, the time will be unpaid. Break time under this accommodation will be provided each time an employee has the need to express breast milk.

A private area, shielded from view and free from intrusion, will be provided for lactation accommodation that:

- Is not a bathroom
- Is in close proximity to the employee's work area
- Be clean, safe and free of hazardous materials
- Contains a place to sit and a surface on which to place a pump and personal items
- Has access to electricity or an alternate device such as an extension cord to provide power or an appropriate charging station.

In addition, District will provide access to a sink with running water and a refrigerator suitable for storing milk (or other cooling device suitable for storing milk) in close proximity to an employee's workspace. In the event that more than one employee needs use of the lactation room, District will discuss alternative options with the employees to determine what arrangement addresses their needs, such as finding an alternative space or creating a schedule for such use.

District shall also provide a reasonable amount of break time for an employee to express any breast milk each time that she needs to do so. The break time, if possible, should run concurrently with any break time already provided to the employee. Break time for a nonexempt employee that does not run concurrently with rest time already authorized for the employee is unpaid. However, if the employee performs any work during such break, she must accurately record all time worked and District will compensate her for such time.

Employees who are nursing have a right to request a lactation accommodation. Such requests may be made verbally or in writing, should indicate the need for an accommodation in order to express breastmilk at work, and should be directed to District's human resources staff. District shall respond to such requests in a reasonable manner, not exceeding five (5) business days. If District cannot provide break time, location, or other reasonable accommodations in accordance with this policy, it will inform the requesting employee in writing. Because lactation accommodation needs may change over time, employees may request changes to existing accommodations by a written request to District's human resources staff that describes the nature of the change that is requested.

District prohibits any form of retaliation or discrimination against an employee for exercising or attempting to exercise any rights provided under the above policies. Any such conduct or violations of the above-referenced policies should be reported to the human resources staff. Employees also have the right to file a complaint with the California Labor Commissioner for violation of a lactation accommodation right described in the policy above.

Payment of Wages

Payday is normally on every other Friday for services performed during the two-week period ending the second previous Friday. The bi-weekly pay schedule is made up of 26 or 27 pay periods per year. The workday (a 24-hour, consecutive period) begins at 12:01 a.m. and ends at midnight. The workweek begins on Saturday and ends on Friday.

If a regular payday falls on a holiday, you will be paid on the first day of work proceeding the regularly scheduled payday. If there is an error on your check, please report it immediately to the Administration & Finance Manager.

For your convenience, we offer and encourage you to utilize direct deposit. Employees who prefer a paper check are required to pick up their paycheck from the Placer County Controller on payday.

Advances

The District does not permit advances against paychecks or against unaccrued vacation.

Payroll Deductions, Wage Attachments and Garnishments

The District makes certain deductions from every employee's paycheck. Among these are applicable federal, state, and local income taxes, social security and Medicare taxes, state disability insurance contributions, CalPERS contributions, and paid family leave contributions. By law, the District is also required to honor legal attachments and garnishments of an employee's wages or salaries. If your wages are attached, we will withhold the specified amount to satisfy the terms of the attachment.

Reporting Time Pay

Reporting time pay will be paid under the following conditions:

1. Reporting time pay is owed when you report to work at your regularly scheduled time, but you are not put to work or are given less than half the usual or scheduled day's work. In this case, you will be paid for at least half of the hours you were scheduled to work, but never less than two hours pay, and never more than four hours pay.
2. Reporting time pay is also owed if you are required to report to work a second time in any one workday and are given less than two hours work on the second reporting. In this case you will receive at least two hours pay for the second appearance.

These provisions do not apply if on a paid "standby" or "on call" status. In some instances, you may not receive reporting time pay. Reporting time pay does not apply if public utilities fail, such as water, gas, electricity, or sewer and/or when work is interrupted by an "act of God" or other causes not within the District's control.

Payment for Hours Worked During Business Travel for Non-Exempt Staff

Whenever possible, non-exempt employees traveling on District business are expected to do so during normal work hours. In the rare instance where your travel time constitutes travel after normal work hours you will be paid overtime for hours worked in excess of 40 hours in a workweek. Non-exempt employees will be paid for all

hours worked, including out of town travel time, at regular and overtime pay rates according to the law. Mileage reimbursement arising from travel between home and the district is not allowed. When a trip is commenced or terminated at an employee's home, the distance traveled shall be computed from either his/her headquarters or home, whichever shall result in the lesser distance.

If you are non-exempt and traveling on business, you will not be paid for time between work assignments; e.g., if you stay the night in a hotel, pay begins when you begin to work, or are in transit. Travel pay is to be scheduled in advance, in writing by your supervisor, with the knowledge of the Executive Director.

Non-exempt travel may be approved on an as-needed basis, but only with prior authorization from your supervisor. See Employee Travel and Reimbursement Policy (Pg.45) and Vehicle Use section (pg.47).

Pay for Meetings for Non-Exempt Staff

The District will pay you for your attendance at meetings, if all of the following conditions are met:

1. Attendance is mandatory (i.e., required by the District).
2. The meeting is directly related to your job.
3. You are notified of the necessity for such meetings by your supervisor.

If you meet the above conditions, you will be compensated at your regular rate of pay. If you are required to travel, then travel pay will be initiated. You will not receive compensation for time spent during voluntary attendance in courses that are conducted outside of normal business hours and/or that are not directly related to your current job.

Severe Weather and Emergency Conditions

In the event of severe weather or a natural disaster that prevents you from safely traveling to and from work and the inability to work remote, the following leave policies will apply:

1. **Severe Weather:** Conditions that excuse absence from work include: road closure, heavy rain, severe flooding, etc. If weather conditions prevent you from safely traveling to work, you must notify your supervisor. The Executive Director will determine whether severe weather conditions inhibit employees from reporting to work.
2. **Emergency Conditions:** In the event of a natural disaster such as earthquake, fire, explosion, etc., the District will be closed if the building is sufficiently damaged or highways leading to the office are sufficiently damaged to warrant closure, or there are other safety concerns. If employees are able to safely telework, they will be expected to do so.
3. **Pay in Cases of Severe Weather:** Non-exempt employees who are advised to not come to work due to severe weather and are unable to work remote will not be paid on that day. If a non-exempt employee works a portion of the day due to severe weather, the employee will be paid as follows:
 - a. If a non-exempt employee is sent home due to severe weather, the employee will be paid for at least half of the hours you were scheduled to work, but never less than two hours pay, and never more than a full day of pay.

Chapter 4-STANDARDS OF CONDUCT

Professional Business Conduct and Ethics

By accepting employment with us, you have a responsibility to the District and to your fellow employees to adhere to certain codes of behavior and conduct. The purpose of these rules is not to restrict your rights, but rather to be certain that you understand what conduct is expected and necessary. When each person is aware that they can fully depend upon fellow workers to follow the rules of conduct, then our District will be a better place for everyone to work.

Generally speaking, we expect you to act in a mature and responsible way at all times. Again, we value honesty in communication and personal responsibility. However, to avoid any possible confusion, some of the more obvious unacceptable activities are noted below. Your avoidance of these activities will be to your benefit as well as to the benefit of the District. If you have any questions concerning any work rule or safety rule, or any of the unacceptable activities listed, please ask for an explanation.

Occurrences of any of the following violations, because of their seriousness, may result in disciplinary action up to and including immediate suspension or termination, in the District sole discretion:

Unacceptable Activities:

1. Generally, conduct which is disruptive, or damaging to the District.
2. Falsification of timekeeping records.
3. Dishonesty; falsification or misrepresentation on your application for employment or other work records; lying about sick or personal leave; falsifying reason for a leave of absence or other data requested by the District; alteration of District records or other District documents.
4. Working under the influence of alcohol or legal or illegal drugs, including marijuana.
5. Theft or inappropriate removal or possession of District property or the property of fellow employees; unauthorized use of District equipment and/or property for personal reasons.
6. Possession, distribution, solicitation, sale, transfer, or use of alcohol or legal or illegal drugs, including marijuana, in the workplace, while on duty, or while operating District-owned vehicles or equipment.
7. Fighting, threatening, or coercing fellow employees for any purpose.
8. Participating in horseplay, boisterous or disruptive activity in the workplace.
9. Negligence or any careless action leading to damage of District-owned or customer-owned property or which endangers the life or safety of another person.
10. Obscene or abusive language toward any supervisor, employee or customer; indifference or rudeness towards a customer or fellow employee; any disorderly/antagonistic conduct on District premises.
11. Insubordination or other disrespectful conduct; refusing to obey instructions properly issued by your supervisor pertaining to your work; refusal to help out on a special assignment.
12. Violation of security or safety rules or failure to observe safety rules and/or practices; failure to wear required safety equipment; tampering with District equipment or safety equipment.
13. Creating or contributing to unsanitary conditions.

14. Smoking in prohibited areas.
15. Any act of harassment, sexual, racial or other; telling sexist or racist jokes; making racial or ethnic slurs.
16. Possession of dangerous or unauthorized materials, such as explosives or firearms, in the workplace.
17. Excessive absenteeism or any absence without notice; failure to report an absence or late arrival.
18. Unauthorized absence from work during the workday; sleeping or loitering during working hours.
19. Unauthorized use of telephones, mail system, or other District-owned equipment.
20. Originating, spreading, and taking part in malicious gossip or rumors about employees of the District.
21. Unauthorized disclosure of business "secrets" or confidential information; giving confidential or proprietary information to competitors or other organizations or to unauthorized District employees; breach of confidentiality of personnel or District information.
22. Violation of District rules or policies; any action that is detrimental to the District's efforts to operate profitably.
23. Unsatisfactory or careless work; failure to meet production or quality standards as explained to you by your supervisor.
24. Soliciting during working hours and/or in working areas; selling merchandise or collecting funds of any kind for charities or others without authorization during business hours, or at a time or place that interferes with the work of another employee on District premises.
25. Conducting a lottery or gambling on District property.
26. Failure to immediately report any damage or accident involving District equipment and vehicles.
27. Buying District merchandise for resale.
28. Failure or refusal to comply with the work schedule, including mandatory overtime.
29. Using, removing, or borrowing District equipment or property without prior authorization.
30. The use of abusive or threatening language or actions toward anyone.

This list is not exhaustive. You are expected to conduct yourself with reasonable and proper regard for the welfare and rights of all our employees and for the best interests of the District. This statement of prohibited conduct does not alter the District's policy of at-will employment. Either you or the District remains free to terminate the employment relationship at any time, with or without reason or advance notice.

Performance Evaluations

You and your supervisor are strongly encouraged to discuss job performance and goals on an informal, day-to-day basis. Ongoing discussions with your supervisor about your job duties, performance, and the work environment likely will increase your satisfaction with your work experience and the District's satisfaction with your job performance.

We want to provide the tools to stay on track and to reach your full potential. To provide you with the necessary feedback about your performance, you may receive periodic performance evaluations. Formal performance evaluations may be conducted annually at a minimum. The frequency of performance evaluations may vary

depending upon length of service, job position, past performance, changes in job duties, or recurring performance problems.

After the review, you will be asked to sign the evaluation report simply to acknowledge that it has been presented to you and discussed with you by your supervisor, and that you are aware of its contents.

Positive performance evaluations do not guarantee increases in salary or promotions. Salary increases and promotions are solely within the discretion of the District and depend upon many factors in addition to performance. Having your compensation reviewed does not necessarily mean that you will be given an increase. Cost of living increases will be determined by the Board of Directors and are not based on merit. **If an employee acquires a new position, the annual evaluation and potential merit increase will occur one year from the starting date of the new position.**

Problem Resolution

At some time, you may have a concern or question about your job, your working conditions, or the treatment you are receiving. Your good-faith complaints and questions are of concern to us. We ask that you take your concerns first to your supervisor, following these steps:

1. Bring the situation to the attention of your immediate supervisor who will then investigate and provide a solution or explanation.
2. If the problem is not resolved, or your question is not answered, you may present it in writing to the Executive Director who will attempt to reach a final resolution.
3. If the problem remains unresolved, you may present it in writing to the Board President, who will work towards a resolution.

This procedure, which we believe is important for both you and us, cannot result in every problem being resolved to your satisfaction. However, we value your input and you should feel free to raise issues of concern, in good faith, without the fear of retaliation.

Alcoholic Beverage Consumption

Alcohol consumption by employees or board members at District-sponsored events is not permitted.

Drug and Alcohol Abuse

The District is concerned about the use of alcohol, illegal drugs, or controlled substances as it affects the workplace. We comply with state and federal drug abuse regulations, including the Drug-Free Workplace Act of 1988. Use of these substances whether on or off the job can adversely affect your work performance, efficiency, and safety and health. The use or possession of these substances on the job constitutes a potential danger to the welfare and safety of other employees, and exposes us to the risks of property loss or damage, or injury to other persons. Furthermore, the use of prescription drugs and/or over-the-counter drugs also may affect your job performance and seriously impair your value to us. Any employee who is using prescription or over-the-counter drugs that may impair your ability to safely perform the job, or affect the safety or well-being of others, must notify their supervisor of such use immediately before starting or resuming work. All precautions necessary to preserve your privacy will be taken. You must adhere to the rules stated in this policy as a condition of

employment. Failure to comply with this policy may result in discipline, including termination. Human resources staff have been designated to administer this policy, monitor the program and make reports as required by law.

PLEASE NOTE: Despite Proposition 64's legalization of marijuana under California law, The District still considers it a prohibited drug for purposes of this policy as it remains illegal under Federal law. Being under the influence of marijuana while on duty, at any level of intoxication, is prohibited. An employee will be considered under the influence if it is determined based on a drug test which detects the presence of Tetrahydrocannabinol (THC) that the employee is impaired while on duty. Employees shall not be tested for the presence of nonpsychoactive cannabis metabolites. Use, possession, purchase, sale, or distribution of marijuana are grounds for discipline, mostly likely termination. Employee use of marijuana is not excused even when used as "medical marijuana."

Definitions. For the purposes of this policy, the following terms shall have the following meanings:

- A. "Alcohol" means any alcoholic beverage as defined in California Business and Professions Code Sections 23000, *et seq.*
- B. "Drug" means any drug, including but not limited to illegal drugs, prescription medications, and/or over-the-counter medications.
- C. "Illegal Drug" means any substance, drug, narcotic, or immediate precursor which may subject an individual to criminal penalties, or a legal drug which has not been legally obtained or is being used in a manner for which it was not prescribed or intended. Because marijuana is regulated on the federal level, it is considered an "Illegal Drug" under this policy, whether obtained legally under state law or not.
- D. "Legal Drug" means any "over-the-counter" drug or prescription drug which has been legally obtained and is being used in a manner, combination and quantity for which it was manufactured, prescribed, or intended.
- E. "Reasonable Suspicion" is defined as a good faith belief, based on articulated facts or evidence that a person may be under the influence of alcohol or drugs.
- F. "On Duty" means the span of time between the time the employee reports for work through the time an employee's period of work ends. It also includes any time an employee is on standby duty. Standby duty includes any time during which an employee is on notice that they may be called to duty.
- G. "Safety Sensitive Position" means a position that has job duties that may put the employee or others at risk of irremediable consequences if performed under the influence. Irremediable consequences result when an employee, due to the use of drugs or alcohol, is not able to rectify their mistake, and the co-workers of the employee have no opportunity to intervene, before harm occurs. A safety sensitive position would include, but not be limited to, those positions that as a normal course of business require The District employees to operate vehicles, equipment, tools, and/or other devices or machinery that may cause bodily harm to themselves or other individuals.
- H. "Under the influence" means that a drug or alcohol is present in the employee's system in any detectable amount that may impair the employee's ability to work safely and efficiently.

Prohibitions. The following conduct is prohibited and may result in discipline, up to and including termination:

1. Using or possessing alcohol or other controlled substances while on duty.
2. Reporting for duty or remaining on duty when the employee used any controlled substances, except if the use is pursuant to the instructions of a physician who has advised the employee that the substance does not adversely affect the employee's ability to safely operate a vehicle or otherwise perform the employee's job.
3. Reporting for duty or remaining on duty if the employee tests as having a blood alcohol concentration of 0.04 or greater.
4. The use or being under the influence of any legally obtained drug by an employee while performing The District business, while on The District property, is prohibited to the extent that such use or influence may affect the safety of the employee, co-workers, the employee's job performance; or the safe or efficient operation of the District's business. An employee shall notify his or her supervisor if the employee is using a legal drug which may impair the employee's ability to perform work safely and efficiently. The employee will not be required to disclose the type of drug or the reason for taking the drug, but the employee may be required to provide verification from their doctor or physician that they may continue working safely and efficiently while taking the drug. If the employee's doctor or physician cannot verify that the employee can work safely and efficiently while taking the drug, the employee may be placed in an alternative position, if available, or on a leave of absence until the employee is no longer taking the drug in question.
5. The use, being under the influence, manufacture, distribution, purchase, transfer, or possession of an illegal drug by an employee while on duty, on standby duty or while on The District property is strictly prohibited. A controlled substance or alcohol test is considered positive (failed) if the individual is found to have a quantifiable presence of a prohibited substance in the body above the minimum thresholds defined in the Department of Transportation guidelines. **Marijuana, whether or not obtained legally under state law, is federally regulated and is therefore considered an "illegal drug" under this policy; there is no allowable level of influence for marijuana while on duty.**
6. Reporting for duty or remaining on duty if the employee tests positive for controlled substances (including, but not limited to, prescribed medical marijuana).
7. Refusing to submit to any alcohol or controlled substances test required by this Policy. An employee who refuses to submit to a required drug/alcohol test will be treated in the same manner as an employee who tested 0.04 or greater on a blood alcohol test or tested positively on a controlled substances test. A "refusal to submit" to an alcohol or controlled substances test required by this policy includes, but is not limited to:
 - A refusal to provide a urine sample for a drug test;
 - An inability to provide a urine sample without a valid medical explanation;
 - A refusal to complete and sign the breath alcohol testing form, or otherwise to cooperate with the testing process in a way that prevents the completion of the test;
 - An inability to provide breath or to provide an adequate amount of breath without a valid medical explanation;

- Tampering with or attempting to adulterate the urine specimen or collection procedure;
- Not reporting to the collection site in the time allotted by the supervisor or manager who directs the employee to be tested;
- Leaving the scene of an accident without a valid authorization.

Please note: The District reserves the right to search all places under the common control of the District and employees and to enlist the assistance of law enforcement personnel in connection with the enforcement of this policy.

Reasonable Suspicion Testing. All employees may be required to submit to an alcohol or drug test if a trained supervisor has reasonable suspicion to believe the employee is under the influence of alcohol or controlled substances. Reasonable suspicion alcohol and drug testing will generally be administered within two (2) hours of the observation. If not, the supervisor should provide written documentation as to why the test was not promptly conducted.

The District may require a blood test, urinalysis, or other drug and/or alcohol test of employees reasonably suspected of using or being under the influence of a drug or alcohol when on duty or on The District property. The type of test to be performed shall be determined by the medical facility, laboratory or collection facility conducting the test. An employee's consent to submit to such a test is required as a condition of the employee's continued employment, and the employee's refusal to consent will be considered insubordination and may result in disciplinary action, up to and including termination of employment, for even a first refusal or any subsequent refusal.

Employees must report any perceived violation of this policy to their supervisors or the human resources staff or further assessment. The human resources staff or other designated individuals (as applicable) requesting an employee to submit to a drug or alcohol test based on a reasonable suspicion must document in writing the facts constituting reasonable suspicion that the employee in question is using or under the influence of drugs or alcohol.

Employees reasonably believed to be under the influence of drugs or alcohol shall not be permitted to engage in further work. In addition, such employees shall not depart from their assigned workplace without supervision. If it is reasonably suspected that an employee is under the influence of illegal drugs or alcohol, or if it is suspected the employee is being impaired from the use of a legal drug, the District shall arrange for transportation from the assigned workplace to a testing center and/or the employee's residence, as is deemed appropriate.

In order to enforce this policy, we reserve the right to conduct searches of District property and to implement measures necessary to deter and detect abuse of this policy.

Procedures Used in All Testing

- Prior to any testing, an applicant or employee will be required to sign a consent and release form allowing The District to conduct or order the testing and receive the test results. The signing of a consent and release form is a condition of employment. An employee's refusal to sign a consent and release may be considered insubordination and will subject the employee to disciplinary action, up to and including termination of employment. An applicant's refusal to sign a consent and release form will result in withdrawal of an offer of employment.

- The drug or alcohol testing will be conducted in such a manner as to reasonably provide the applicant or employee privacy.
- The test results will be kept on a need-to-know basis by The District. However, The District reserves the right to submit the test results as evidence in any legal or administrative action, including an action challenging disciplinary action taken by The District against the employee in question. A copy of the test results will be provided to the employee in question upon request.
- A portion of the biological sample taken in the drug or alcohol test will be provided to the employee or applicant, upon request, so that they may have the sample independently analyzed at their own expense.
- Biological samples taken in the drug or alcohol test will not be used for anything other than an analysis for drug or alcohol content.
- The District shall use specimen collection sites and laboratories certified for drug and alcohol testing by the U. S. Department of Health and Human Services.
- Testing of current employees will be conducted when the employee is in an on-duty status.
- If an employee is tested for substance abuse and the test results are positive for drugs and/or alcohol, or if an employee admits to using drugs or alcohol that has affected their job performance, it is left to The District's discretion as to whether the employee shall be immediately terminated from their employment, or if they will be offered the opportunity to participate in a rehabilitation program which may be covered under The District's medical insurance coverage. If the employee is allowed to remain in the employment of The District and they elect to participate in a rehabilitation program, reinstatement to their position will be permitted only if the program was completed and they receive affirmation of their successful completion from the program provider. Before returning to work the employee must submit the results of a new drug and alcohol test which shows an absence of substances for which the test was originally given or any other substance which would be considered illegal and which would cause impairment. This test will be performed at the same testing facility used by The District, or approved in advance by The District. Further, if an employee elects to participate in a rehabilitation program, they may be eligible to use their leave time, or request a leave of absence in order to enter into the program for a period of time to be determined prior to admittance into the program, not to exceed 30 days.

Unless otherwise required by law, an employee will not be guaranteed reinstatement to the position they held at the time they were tested positively for drugs; following the successful completion of a rehabilitation program, reinstatement and the terms and conditions under which reinstatement will occur will be determined on a case-by-case basis, with the final determination made by The Executive Director. The terms and conditions for continued employment or reinstatement shall be contained in a written agreement.

Legal Drugs. An employee shall notify The District in writing of any legal drug (not including marijuana, whether obtained legally pursuant to state law or not) in their system which may show up as a positive result in a drug or alcohol test, prior to taking the test. (The employee will not be required to disclose the type of drug or

the reason for taking the drug, but the employee may be required to provide verification from a doctor or physician that the employee's use of the drug is indeed legal and that they may continue working safely and efficiently while taking the drug.)

Consequences of Failing an Alcohol or Drug Test. A positive result from a drug or alcohol test may result in disciplinary action, up to and including termination, even for a first offense. The District also reserves the right to discipline or terminate an employee convicted of an offense which involves the use, distribution, or possession of illegal drugs. If an employee is not terminated, the employee:

1. Must be removed from performing any job function and immediately placed in an unpaid status.
2. Must submit to an examination by a substance abuse professional. Upon a determination by the substance abuse professional, the employee may be required to undergo treatment for their alcohol or drug abuse. The District is not required to pay for this treatment.
3. Shall not be returned to their former position until the employee submits to a return to duty-controlled substance and/or blood alcohol test (depending on which test the employee failed) which indicates and alcohol concentration level of less than 0.02 or a negative result on a controlled substance test.
4. Will be required to submit to unannounced follow up testing and, possibly other conditions if they have been returned to their position.

Compliance With State or Federal Law. At all times, The District will comply with current applicable state or federal law concerning drug and alcohol testing. Issues or inconsistencies that are not addressed in this policy will be determined by referring to state or federal law and regulations governing drug and alcohol testing. The District reserves the right to make changes to this policy at any time, for the purpose of complying with state or federal law or regulation as it exists now or as it may be amended.

If the results of your drug and/or alcohol test are positive, the District will take disciplinary action which may include mandatory participation in the Employee Assistance Program, suspension or immediate termination. The disciplinary action will be based on the seriousness of the offense and your past performance with the District. If you participate in the Employee Assistance Program, when you return to work after testing positive for drugs and/or alcohol, you may be required to consent to unannounced tests for drugs and/or alcohol for a two-year period as a condition of continued employment.

Any conviction you receive on a charge of illegal sale or possession of any controlled substance will not be tolerated because we must keep people who use, sell, or possess controlled substances off The District's premises in order to keep the controlled substances themselves off the premises.

Violation of the above rules and standards of conduct will not be tolerated. We also may bring the matter to the attention of appropriate law enforcement authorities.

The District's policy on drug and alcohol in no way limits or alters the at-will employment relationship.

Customer, Donor and Public Relations

The success of the District depends upon the quality of the relationships between the District, our employees, customers, partners, donors, suppliers, and the general public. Regardless of your position, you are a District ambassador. The more goodwill you promote, the more the District will be respected and appreciated for our services. The opinions and attitudes that others have toward the District can be affected for a long period of time by the actions of just one employee.

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Here are several things you can do to help maintain a good impression of the District:

1. Others are always to be treated courteously and given proper attention. Never regard someone's question or concern as an interruption or an annoyance. Inquiries, whether in person or by telephone, must be addressed promptly and professionally.
2. Never place a telephone caller on hold for an extended period. Direct incoming calls to the appropriate person and make sure that the call is received.
3. Act competently and deal with others a courteous and respectful manner. Through your conduct, show your desire to assist in obtaining the help that they need. If you are unable to help, find someone who can.
4. All correspondence and documents must be neatly prepared and error-free. Attention to accuracy and detail in all paperwork demonstrates your commitment to those with whom we do business.
5. Never argue. If a problem develops and someone remains dissatisfied, ask your supervisor to intervene.
6. Always communicate pleasantly and respectfully with other employees.

Gratuities and Gifts

Employees and board members are not allowed to receive gifts or gratuities from individuals, companies or governmental agencies or their representatives. You are expected to make every effort to avoid compromising the District by accepting gifts or gratuities. District employees are not allowed to accept cash tips under any circumstances.

When appropriate, you may engage in business-oriented entertainment to a reasonable extent, but in every case, you must seek your supervisor's approval in advance.

Confidentiality

Employees are responsible for safeguarding confidential information obtained during employment with the District. Additionally, our customers, donors, grantors, partners, and vendors entrust the District with important information relating to their businesses or personal information. The nature of this relationship requires maintenance of confidentiality. In safeguarding the information received, the District earns the respect and further trust of those who conduct business with the District.

It is your responsibility to in no way reveal or divulge any such information unless it is necessary in the performance of work duties. Such confidential information may include, but is not limited to, the following examples:

- | | |
|--|---|
| <input type="checkbox"/> customer lists and customer history | <input type="checkbox"/> research and development programs |
| <input type="checkbox"/> customer preferences | <input type="checkbox"/> improvements in techniques/methods |
| <input type="checkbox"/> pending projects and proposals | <input type="checkbox"/> mergers/dissolutions |
| <input type="checkbox"/> marketing strategies | <input type="checkbox"/> employee data |

- compensation data
- budget information
- periodic business reports and summaries
- bid proposals/contract negotiations
- statistical data
- Customer property details (such as timber stocking and value, natural resource management problems i.e., erosion etc.)
- financial information
- pricing information
- passwords
- property natural resource management plans
- production processes

Access to confidential information should be on a "need-to-know" basis and must be authorized by a supervisor. Any breach of this policy will not be tolerated, and the District may take legal action.

Official public records requests fall under provisions of the California Records Act (PRA) (Statutes of 1968, Chapter 1473; Chapter 3.5 of Division 7 of Title 1 of the California Government Code). Provisions of the PRA are separate from this policy. Public records requests will be the responsibility of the Executive Director.

Employment with the District carries with it an obligation to maintain confidentiality, even after you leave.

If you are questioned by someone outside the District or your department and you are concerned about the appropriateness of giving them certain information, you are not required to answer. Instead, as politely as possible, refer the request to your supervisor.

It is also important to remember that you may not disclose or use proprietary or confidential information except as your job requires. You may not keep or retain any originals or copies of reports, notes, proposals, customer lists or other confidential and proprietary documents, equipment, supplies, or property belonging to the District. Any and all copies or originals of reports, notes, proposals, customer lists or other confidential and proprietary documents must be turned over to the District within twenty-four (24) hours of termination of employment.

You are not permitted to remove or make copies of any District records, reports or documents without prior management approval. Do not post confidential or proprietary information about the District, customers, employees, or affiliates on any social media. Disclosure of confidential information could lead to termination of employment, as well as other possible legal action.

This policy does not prohibit employees from confidentially disclosing trade secrets, proprietary or confidential information to federal, state and local government officials, or to an attorney, when done to report or investigate a suspected violation of the law. Employees may also disclose the information in certain court proceedings if specific procedures to protect the information are followed. Nothing in this policy is intended to conflict with 18 U.S.C. sec. 1833(b) or create liability for disclosures of trade secrets that are expressly allowed by 18 U.S.C. sec. 1833(b).

Nothing in this policy prevents you from discussing or disclosing information about unlawful acts in the workplace, such as harassment or discrimination or any other conduct that you have reason to believe is unlawful.

Whistleblower Policy

A whistleblower as defined by this policy is an employee of the District who reports an activity that they consider to be illegal or dishonest to one or more of the parties specified in this Policy. The whistleblower is not responsible for investigating the activity or for determining fault or corrective measures; appropriate management officials are charged with these responsibilities.

Examples of illegal or dishonest activities are violations of federal, state or local laws; billing for services not performed or for goods not delivered; and other fraudulent financial reporting.

If an employee has knowledge of or a concern of illegal or dishonest fraudulent activity, the employee is to contact their immediate supervisor or the Executive Director. The employee must exercise sound judgment to avoid baseless allegations. An employee who intentionally files a false report of wrongdoing will be subject to discipline up to and including termination.

Whistleblower protections are provided in two important areas -- confidentiality and against retaliation. Insofar as possible, the confidentiality of the whistleblower will be maintained. However, identity may have to be disclosed to conduct a thorough investigation, to comply with the law and to provide accused individuals their legal rights of defense. The District will not tolerate retaliation against an employee who:

- Makes a good faith complaint, or threatens to make a good faith complaint, regarding suspected District or employee violations of the law, including unlawful discrimination, harassment or other unfair employment practices;
- Makes a good faith complaint, or threatens to make a good faith complaint, regarding accounting, internal accounting controls, or auditing matters that may lead to incorrect, or misrepresentations in, financial accounting;
- Makes a good faith report, or threatens to make a good faith report, of a violation that endangers the health or safety of an employee, patient, client or customer, environment or general public;
- Objects to, or refuses to participate in, any activity, policy or practice, that violates the law;
- Provides information to assist in an investigation regarding violations of the law; or
- Files, testifies, participates or assists in a proceeding, action or hearing in relation to alleged violations of the law.

Retaliation is defined as any adverse employment action against an employee, including, but not limited to, refusal to hire, failure to promote, demotion, suspension, denial of training opportunities, discipline or termination. Any whistleblower who believes they are being retaliated against must contact the Executive Director immediately. The right of a whistleblower for protection against retaliation does not include immunity for any personal wrongdoing that is alleged and investigated.

All reports of illegal and dishonest activities will be promptly submitted to the Executive Director who is responsible for investigating and coordinating corrective action, or to board if the allegations involve the

Executive Director. Anyone found to have engaged in retaliation or in violation of law, policy or practice will be subject to discipline, up to and including termination of employment.

Employees with any questions regarding this policy should contact the Executive Director.

Conflict of Interest

As an employee of the District, you must avoid actual or potential conflicts of interest with the District. This policy provides examples of prohibited conflicts of interest. If you are found to have a conflict of interest with the District, you may be subject to discipline, including termination. You should contact your supervisor with any questions about this policy. Prohibited activities include, but are not limited to:

1. Being an owner, employee, consultant, or vendor to any business that competes, directly or indirectly, with the District.
2. Having a direct or indirect financial relationship with a competitor, customer, or supplier; however, no conflict will exist in the case of ownership of less than one percent of a publicly traded corporation.
3. Engaging in any other employment or personal activity during work hours, or using the District's name, logo, equipment, or property, including stationery, office supplies, computers, telephones, fax machines, postage, and office machines, for personal purposes.
4. Soliciting or entering into any business or financial transaction with another employee whom the soliciting employee supervises, either directly or indirectly, such as hiring the employee to perform personal services or soliciting the employee to enter into an investment.

Solicitation

You are not permitted to solicit or distribute personal literature during working time. Working time includes both your working time and the working time of the employee to whom the solicitation or distribution is directed. Similarly, distribution of personal written solicitation material in working areas is prohibited at all times. If you wish to distribute fundraising items such as cookies, candy, and coupon books for sale, you may place them without solicitation in your workstation or District break rooms. The Executive Director and supervisors are prohibited from solicitation or fundraising activities.

Media Contact

Only contact people designated by the Executive Director of the District may comment on District policy or events on behalf of the District. If you are contacted by a news organization for a statement from the District on any matter, please direct all media inquiries to the Executive Director. If the Executive Director is not available direct media inquiries to the Community and Conservation Director.

Personal Relationships in the Workplace

The employment of friends and relatives in the same area of an organization may cause conflicts of interest and appearances of impropriety. The organization is committed to maintaining a professional work environment where their supervisors treat all employees fairly and impartially.

Although the District does not prohibit the hiring of friends and relatives of existing employees, the District is committed to monitoring situations in which friends or relatives work in the same area or directly report to one another. Accordingly, supervisors are not allowed to date, or become romantically or intimately involved with, employees who report to them directly or indirectly. Spouses and immediate family members are prohibited from working in job positions where they directly report to their spouses or family members.

The organization asks that if you become romantically involved with another employee that you disclose your relationship to an appropriate supervisor with whom you feel comfortable. This information will be kept as confidential as possible. For purposes of this provision, “romantically involved” will be interpreted broadly.

The organization reserves the right to take necessary and appropriate action to resolve any potential conflict of interest arising out of romantic involvement among employees. Depending on the facts of the situation, such action may include reassignment or termination of one or both of the employees involved.

Unprofessional behavior in the workplace, such as sexually related conversations, inappropriate touching (i.e., kissing, hugging, massaging, sitting on laps) of another employee, and any other behavior of a sexual nature, is prohibited, even among couples who are romantically involved. Supervisors who have any questions about the application of this policy to an employee or applicant should contact the Executive Director or human resources staff.

Dress Policy

We are keenly aware of the customer service driven culture within which we work. That same culture requires specific forms of dress and behavior from our staff. Accordingly, the professional image of each of our employees is vital to the success of the District.

Balanced against this is our desire to allow you to enjoy a casual and comfortable working environment while also maintaining a professional image for our customers, the dress policy must embrace both cultures. While we rely on you to demonstrate professionalism and good judgment in matters of dress in the workplace, the following general guidelines will serve to standardize our expectations.

All Staff

Acceptable workplace office attire is considered “business casual.” Examples of clothing that are considered too casual, and not permitted for office attire include, cut-off shorts or “very short” shorts, tops that do not cover the midriff or stomach, or any other articles of clothing that would be considered inappropriate for the workplace. Employees are expected to wear clothing that does not interfere with the normal functions of the position or could cause harm such as loose, torn, or fringed materials. Clean, neat, untorn jeans can be worn. Field appropriate attire is acceptable office attire on days when field visits occur. Chipper Crew members will wear uniforms provided by the District. All employees are required to wear proper personal protective equipment (PPE) as necessary for their activities.

In consideration of your fellow employees and customers, you are expected to adhere to appropriate personal hygiene and grooming standards. After six months of employment field staff are eligible to be reimbursed for PPE (shirts, pants, and/or boots/resole) with submittal of proper receipts as follows:

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- Full-time employees are eligible to receive \$350 per fiscal year.
- Part-time employees who work at least an average of 20 hours per week are eligible to receive \$150 per fiscal year.

Please be mindful of wearing fragrance. Some customers and staff are sensitive to fragrance, and it can cause migraines and respiratory distress. We suggest that no scented lotions, perfumes, colognes, scented hairspray, etc. be worn, or if worn, only in moderation.

In addition to the standards described above, common sense, mutual respect, and a commitment to act in the best interests of the District and other employees are the guiding principles to be followed when making individual choices on the issue. Personal appearance should be a matter of pride for you. If your supervisor feels your attire and/or grooming is out of place, you may be asked to leave the workplace until you are properly attired and/or groomed. This time away may not be considered paid time. Violating dress code standards may subject you to appropriate disciplinary action.

Chapter 5-DAY TO DAY OPERATIONS

Employer and Employee Property

Because even a routine inspection of District property might result in the discovery of an employee's personal possessions, you are encouraged not to bring into the workplace any item of personal property which you do not want to reveal to the District.

In addition, all desks, lockers, offices, work spaces, cabinets, electronic mail (e-mail), telephone systems, office systems, computer systems, any and all electronically issued technology and other areas or items belonging to the District are open to the District and its employees. **YOU SHOULD HAVE NO EXPECTATION OF PRIVACY IN ANY OF THESE AREAS.** Personal items and messages or information that you consider private should not be placed or kept in any of these places or areas belonging to the District.

Storage areas, work areas, file cabinets, computer systems and software, office telephones, cellular telephones, any and all electronically issued technology, modems, fax machines, duplicating machines, tools, equipment, desks, voice mail, and electronic mail are District property, and need to be maintained according to District rules and regulations.

Desks and work areas must be kept clean and are to be used for work-related purposes. District property is subject to inspection at any time, with or without prior notice. Prior authorization must be obtained before any District property may be removed from the premises.

For security reasons, you should not leave personal belongings of value in the workplace. Personal items, lockers and desks are subject to inspection and search, with or without notice, and with or without your prior consent.

Terminated employees should remove any personal items at the time they leave us. Personal items left in the workplace by previous employees are subject to disposal if not claimed at the time of your termination.

Computer, Telephone and Electronic Media Usage Policy

The District uses various forms of technology in connection with its business, including but not limited to computers, e-mail, telephones, Internet, cell phones, telephones, voicemail, scanners, and printers. These resources are collectively referred to as "Technology Resources." All Technology Resources, including all information stored thereon, remain the sole property of District and are intended to be used for District business. District allows incidental personal use of Technology Resources, provided it occurs during breaks or lunch and provided it does not interfere with District business, provided however, that Employee requests permission to use incidental personal Technology Resources and his or her supervisor grants such permissive use.

THE DISTRICT MAY MONITOR, ACCESS, INTERCEPT, REVIEW AND DISCLOSE THE CONTENTS OF ALL COMPUTER FILES, E-MAIL MESSAGES, VOICE-MAIL MESSAGES, AND INTERNET USAGE ON THE DISTRICT'S COMPUTERS AND/OR COMPUTER NETWORKS

All of the computer equipment, software, internet connection, and content stored on electronic devices or networks provided by the District is the property of the District. Further, all electronic information created by any

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employee using the District's IT equipment or resources is the District's property. As such, the District retains the right to control the use of its property.

Employees must abide by the following guidelines when using the District's Technology Resources:

- Technology Resources are intended for business use only – incidental or occasional use during non-working time is permitted.
- All electronic information created by any employee using any Technology Resources is District's property.
- Personal passwords may be used for purposes of security, but the use of a personal password on Technology Resources does not affect District's ownership of the electronic information. District reserves the right to request and/or override employee passwords on Technology Resources for any reason.
- District (or individuals acting on its behalf) may monitor and access any information created, transmitted, or stored on any Technology Resource. Employees should not have an expectation of privacy with respect to any information placed or stored on any of the District's Technology Resources.
- Installing or downloading software of any kind on District's Technology Resources is prohibited without prior permission from your supervisor.
- Internet is for business use only—incidental and occasional personal use is permitted during non-working hours.
- District provides email addresses/accounts to its employees for business use—incidental and occasional personal use is permitted.
- Employees should never use District's Technology Resources to access or send any inappropriate, offensive, discriminatory, harassing, or obscene information. Violations may result in disciplinary action up to and including termination.
- Employees must always take sufficient precautions when using Technology Resources to safeguard District's proprietary and confidential information.

Wherever incidental personal use is allowed, if an employee abuses the incidental use privilege, then permission can be revoked. Employees must also remember that District has a right to access and review any and all usage of Technology Resources. As a result, employees should not have any expectation of privacy with respect to any information stored on or sent with Technology Resources.

However, under California law, an employee is not prohibited from accessing their mobile device or other communications device to get emergency assistance, assess a situation's safety or communicate with someone to verify their safety.

You may not use electronic communication systems (including email, voice over internet systems, cell phones or mobile devices, social media, or any other internet connection) to solicit for commercial ventures, religious or political causes, outside organizations, or other non-job-related solicitations. Further, you are not to use communication systems to create, receive or solicit any offensive or disruptive messages.

We consider the following to be a non-exhaustive list of examples of misuse of District IT equipment or resources, which may result in disciplinary action, up to and including termination:

1. Uploading a virus, harmful component, vandalizing the network or uploading corrupted data;
2. Jeopardizing the security of access, the network, or other Internet Networks by disclosing or sharing passwords and/or impersonating others;
3. Using our network to sell or buy anything non-business related;
4. Soliciting or advertising the sale of any goods or services;
5. Wasting the District's computer resources such as printer toner or paper; or
6. Installing or downloading unauthorized software or equipment, including but not limited to, "freeware", personal, consumer-grade IM software, games, movies or music or other programs from the Internet.
7. Violate applicable law and/or District policies, rules, or procedures;
8. Exposing others to material which is offensive, harassing, obscene, or in poor taste. This includes information which could create an intimidating, offensive or hostile work environment.
9. Any use that may create or further a hostile attitude or give offense based on race (including traits historically associated with race, such as, but not limited to, hair texture and protective hairstyles like braids, locks, and twists), religion, color, gender, genetic information, genetic characteristics, gender identity, gender expression, transgender status, sexual orientation, national origin, citizenship status, veteran status, military status, disability, ancestry, age, or any other status protected under federal, state and local laws;
10. Spread gossip, rumors, and make innuendos about employees, customers, suppliers, or other outside parties;
11. Contain foul, offensive, derogatory, sexually-oriented, gender specific, obscene, off-color, adult-oriented language or are otherwise inappropriate in a business environment;
12. Are intended to alarm others, embarrass the District, negatively impact employee productivity, or harm employee morale;
13. Contain threatening, bullying, or harassing statements about, or to, another employee, vendor, customer or outside party;
14. Contain confidential or copyrighted materials or information that do not have prior authorization to transmit;
15. Contain confidential District or co-worker information received by you via e-mail, whether intentionally or unintentionally directed to you;
16. Misrepresentation of one's identify for improper or illegal purposes;
17. Transmit or obtain access to obscene material and/or pornography.
18. E-commerce or online gambling;
19. Theft or unauthorized transmission or copying of paper or electronic files or data.
20. Initiating or sustaining chain/spam letters, email or other unauthorized mass communication.
21. Violating terms of software licensing agreements;

22. Using District's IT equipment or resources to access and/or use dating web resources, or games of any type.
23. Using Districts IT equipment or resources to speak on the District's behalf without authorization.
24. Use another employee's password to trick recipients into believing someone other than you is communicating or accessing the District network or Internet; or

In addition, the electronic systems shall not be used to send (upload) or receive (download) copyrighted materials, trade secrets, proprietary financial information, or similar materials without prior authorization. You may not use the District systems in violation of any applicable copyright, trademark, or trade secrets laws. Installation of software may only be performed by authorized employees of the District.

Under no circumstances are you to access subject matters dealing with alcohol, tobacco, illegal activities, gambling, militant and extremist organizations, drugs, satanic rituals or cults, racial intolerance, gross depictions of violence, profanity, sexual acts, and nudity. Employees must adhere to the rules of internet etiquette, or netiquette. You should be polite, adhere to the organization's electronic writing and content guidelines, and use the network and Internet appropriately and legally.

District also needs to be able to respond to proper requests resulting from legal proceedings that call for electronically-stored evidence. Therefore, District must, and does maintain the right and the ability to enter into any of these systems and to inspect and review any and all data recorded in these systems. Because District reserves the right to obtain access to all voicemail and electronic mail messages left on or transmitted over these systems, you should not assume that such messages are private and confidential or that District or its designated representatives will not have a need to access and review this information. Treat all e-mail, IMs and voicemail messages as business records that may be retained and used as evidence in litigation, audits, and investigations. In order to preserve the attorney-client privilege for communications between lawyers and clients, never use e-mail to seek legal advice or pose a legal question.

Employees are responsible for safeguarding their passwords for access to the computer system and for receiving approval from their supervisor before creating any password-protected document, to ensure that access to critical information or files is not unintentionally lost.

The District has the right to but does not regularly monitor voice mail or e-mail messages. The District will, however, inspect the contents of computers, voice mail, e-mail or any other electronically issued technology when it has a business need to do so or when it is in the best interests of the District. **AGAIN, EMPLOYEES HAVE NO EXPECTATION OF PRIVACY WITH REGARD TO DISTRICT PROPERTY OR SYSTEMS.**

Any information about the District, our products or services, or other types of information placed on behalf of the District, or that could appear to be placed on behalf of the District, in any electronic information source must be approved by your manager before the information is placed. For the purposes of confidentiality, documents sent via the Internet need to be (encrypted (sent as a PDF)).

Personal access to the Internet and District provided e-mail is not allowed at any time.

Any conduct that violates local, state, or federal laws may result in the immediate loss of all computer privileges, and/or termination of employment, and will be referred to appropriate law enforcement authorities. This includes the illegal duplication of software and its related documentation.

If you are aware that there has been a violation of this District policy, please notify the owner of the District.

Social Media Guidelines

The District understands that various forms of communication occur through social media, such as Facebook, Twitter, LinkedIn, Reddit, Yelp, Instagram, TikTok, Snapchat, blogs, media sharing, and multimedia host sites such as YouTube. It should be remembered that social media sites do not provide a private setting. Employees who communicate information through social media therefore should not expect that such information is private.

Employees must remember that all existing policies apply to information disseminated through social media. These guidelines are intended to help employees understand some of the unintended outcomes of sharing information through social media.

The District will not post any personal employee information, including photographs on social media without written authorization by the employee.

Application of Policies

The District policies and standards apply to conduct that occurs in the workplace and while employees are outside of work, if the activities have an actual or potential impact on the employee's performance, or the performance of coworkers, or the employer. Employees should therefore understand that they are responsible for certain activities that occur off District premises or on their own time both to the District and third parties. Nothing in this policy prevents employees from exercising their broad rights to discuss the terms and conditions of employment with others, to take action with others to improve your working conditions, or to otherwise exercise their rights to engage in protected concerted activity.

General Policies

The District's policies regarding workplace conduct and interpersonal interactions are embodied in a number of policies, legal interests and confidential information. The policies also prohibit unlawful harassment and discrimination and require employees to use work time in an appropriate manner.

The principles set forth in the District's policies apply equally to social media, even when the policies do not refer specifically to social media. Violations of any policy through social media or networking will be appropriately addressed when brought to management's attention.

Illustrations of some of the relevant policies and how they may apply to social media are provided below. The following guidelines apply to all employees when they are at work and away from work.

General Expectations

- Employees may not post or transmit any material or information that includes confidential, proprietary or trade secret information, or information that is defamatory, obscene, profane, threatening, harassing, abusive, hateful or humiliating to another person or entity. This includes, but is not limited to, comments regarding the District or its employees or customers. Employees should ask their supervisors and refer to District policies if they have any questions about what is appropriate to include in communications involving social media.

Harassment

- The District cannot tolerate intimidation, bullying or threats of violence among co-workers and such acts, even if occurring online outside of work, will result in serious consequences, including termination.
- The District maintains a strict policy prohibiting unlawful harassment of any kind. Harassment is unlawful if it is based upon any legally protected characteristic. It includes unwelcome verbal, physical, or visual conduct that creates an intimidating, offensive, or hostile work environment or unreasonably interferes with work performance.

Reputation

- Employees should act responsibly and remember that defamatory postings can have serious consequences. Do not create fake blogs or false reviews of District, clients or its competitors.

Opinions

- Do not state or imply that the opinions you express are those of the District, its management, or other employees.
- Employees should at all times make it clear that their opinions do not represent those of the District. They should include disclaimers in online communications advising that they are not speaking officially or unofficially on behalf of the District.
- Employees may not use the District's logo or proprietary graphics to imply that you are speaking on behalf of the District.

Questions

- Employees who have concerns regarding workplace conduct or inappropriate behavior or comments are encouraged to contact the Executive Director or Human Resource staff for further guidance.

Additional Guidance and Information

While the District's policies offer very clear direction on some issues, there are other areas where common sense must prevail. When in doubt about posting, employees should consider the following:

- There is no expectation of privacy when engaging in social media networking activities. You may know everyone in the room when you have a conversation in person. This will not apply with social networking applications. You may not have full control over how your comments are perceived or shared.
- These are public forums. As a practical matter, it may be impossible to delete information that is shared. Comments may be publicly available for years.
- Even when you do not identify the District by name in the communication or posting, some readers are likely to know where you work. Keep this in mind when you consider posting or transmitting comments that may be work-related. This should also be considered when creating your profile.

Should there be questionable or negative information about the District that begins to circulate on social media or in media outlets in general, only Executive Director is authorized to respond or react to such information.

Telephone Usage

You may use District telephones for local or personal calls within reason. You are expected to limit personal calls, so they do not become excessive or disruptive to your work or work area.

Personal cell phone use is not needed or required for work purposes unless expressly directed by a supervisor. Personal cell phones are to be turned off unless on a meal or rest break. You are also not allowed to receive or send text messages from cell phones.

Cell Phone Usage

Within California, and many other states, it is illegal to drive a motor vehicle while using a wireless telephone, unless that telephone is designed and configured to allow hands-free listening and talking operation, and is used in that manner while driving.

Additionally, writing, sending, or reading text-based communications on your cell phone while driving is also prohibited under California law. This includes text messaging, instant messaging, and e-mail. You will be responsible for any tickets you receive if you violate this law.

Use of a hands-free cell phone is required if you are required to use a cell phone while driving on District business. Another option is that you pull over while driving to place or receive calls on your cellular phones. There is a great potential for harm to you and to others if this policy is violated.

Unless issued a cell phone by the District, employees will be reimbursed for use of their personal cell phone work purposes. Please refer to the Cell Phone Stipend Policy for details.

Employee Travel & Reimbursement

It may be necessary for you to attend training programs, seminars, conferences, lectures, meetings or other outside activities for the benefit of the District or yourself. We may require attendance at such activities or you may request attending. However, when attendance is requested by an employee it will not be considered an officially authorized activity, subject to reimbursement and compensation, unless the employee submits a Travel Request Form and is pre-approved by the Supervisor and Executive Director. To obtain approval, you must submit the Travel Request Form detailing all relevant information, including date, hours, location, cost, expenses, and nature, purpose, and justification for attendance.

Where we require or authorize attendance, customary and reasonable expenses will be reimbursed upon submission of proper receipts. Customary and reasonable expenses generally include registration fees, materials, meals, for more than one-day events and if not provided as part of the seminar/conference, etc., transportation, and parking. Vehicle rental is discouraged, and employees should utilize the least expensive commuting option when feasible, such as public transportation, shuttles and carpooling. Reimbursement regarding these expenses should be discussed with your supervisor in advance, **once you have returned to your city of residence meal costs will not be reimbursed.** Meal cost reimbursements shall not exceed the Federal

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General Services Administration meal per diem rate for the location of the meal. Per diem rates can be found at <https://www.gsa.gov/portal/content/104877>. Exceptions will be made if the meal and hotels costs are bundled into a conference registration fee either as an inclusive or add on cost.

Employee attendance at authorized outside activities will be considered hours worked for non-exempt employees and will be compensated in accordance with normal payroll practices.

Compensation and reimbursement of expenses does not apply to your voluntary attendance, outside of normal working hours, at formal or informal educational sessions, even if such sessions may generally lead to improved job performance. While we generally encourage all employees to improve their job skills and promotional qualifications, such activities will not be subject to reimbursement or compensation unless prior written approval is obtained.

- a. NRCS furnished vehicles may be used for travel rather than private cars whenever possible. When NRCS vehicles are used, employees must follow the NRCS use policy. District employees will not be reimbursed for mileage.
- b. When available, District vehicles may be used for travel rather than private cars as well.
- c. Employee must fill out the daily mileage log when utilizing agency vehicles reflecting purpose of travel and on behalf of what grant if applicable.
- d. District employees and directors shall be reimbursed for mileage at the current federal rate when using private vehicles for district business purposes.
- e. Employees are eligible for reimbursement of actual costs associated with parking and toll bridges.
- f. Travel under federal grants shall be consistent with all applicable federal grant management procedures contained in 2 CFR 220(App. J.53); 2 CFR 225 (App. B.43); or 2 CFR 230 (App. B.51).
- g. Employees shall submit a reimbursement form and associated receipts no later than 30 days from the last date of travel.
- h. The original itemized receipts are required for all reimbursable expenses, and for meals, receipts without alcohol are required for reimbursement.
- i. The District shall not reimburse the cost of transportation, lodging, meals or other costs of travel when such expenses are of a personal nature incurred in conjunction with the performance of official District duties. Examples include but are not limited to the following: alcoholic beverages, parking and traffic violations, entertainment, or expenses incurred by a spouse, dependent or traveling companion. The Executive Director has the authority to determine which expenses are reimbursable.

District Property and Equipment

Equipment essential to accomplishing job duties is often expensive and may be difficult to replace. When using District property, you are expected to exercise care, perform required maintenance, and follow all operating instructions, safety standards, and guidelines.

The District requires that all equipment be in proper working order and safe to work with. If any equipment appears to be damaged, defective, or in need of repair, do not use it until a qualified technician certifies that it is repaired and safe. Never try to fix broken equipment if the activity is beyond your skill level. Please notify the supervisor of any equipment breakdown as soon as it happens. If the breakdown requires emergency repairs, the supervisor will help deal with the emergency situation as soon as possible. Prompt reporting of damages, defects, and the need for repairs could prevent possible personal injury and deterioration of equipment. Please ask the supervisor if you have any questions about your responsibility for maintenance and care of equipment used on the job.

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You are responsible for all District property, materials, or written information issued to you or in your possession. If you are assigned a laptop computer, you are required to maintain the security of both the hardware and information content on the device at all times. These devices should never be left unsecured or out of your immediate possession unless locked. They should never be left in an unattended vehicle or overnight. You may be asked to sign an acknowledgment of receipt of District property issued to you. All District property must be returned on or before your last day of work. You may be responsible for the replacement cost of District property not returned.

Personal Use of District Property

Employees and contractors are not allowed to use District owned property for personal use. The definition of "District owned" assets include, but is not limited to, facilities, labelers, copy machines, postage meter, any type of supplies including office supplies, tools, vehicles, credit cards, etc. These assets are provided to you for District related business only. District owned property extends to computers and related equipment. Personal use of District computers and related equipment should be limited.

Personal items, messages or information that you consider private should not be placed or kept in telephone systems, office systems, District computer systems, office workspaces, desks, or file cabinets.

Placer Resource Conservation District will issue credit cards to certain employees for use in their jobs. Employees utilizing a District credit card must adhere to the "District Issued Credit Card Policy and Procedures" and review and sign the "Employment Agreement- Use of District Issued Credit Cards." Use of District-issues credit cards is a privilege, which the District may withdraw for any reason.

Off-Duty Use of Facilities

You are prohibited from being on District premises, or making use of District facilities, while not on duty. You are expressly prohibited from using District facilities, District property or District equipment for personal use.

Vehicle Use

Personal use of District vehicles is not permitted without prior approval, this includes driving District vehicles during non-work hours and/or commuting to a private residence. An employee may request to drive a District vehicle to their private residence and keep it there overnight if the employee has a work appointment nearby and parking the vehicle at their private residence is beneficial and cost effective for the District. The request must be approved in advance by the Executive Director.

If available, use of NRCS and District vehicles is encouraged. Employee must fill out the daily mileage log when utilizing agency vehicles. If those miles are billable to a grant or contract a copy of the mileage log indicating the associated grant/contract agreement number must be submitted to the Executive Assistant within one week.

Employees are encouraged to use District vehicles when they are available as personal vehicle use subjects the employee to their own insurance liability in the event of an accident. When utilizing NRCS vehicles, employees must adhere to the NRCS policy regarding vehicle use.

Employees are allowed to use their private vehicles for official business any time there is a requirement or expectation that you attend a meeting, event or activity on behalf of the District.

If you are authorized to operate your own vehicle in performing your job, you must adhere to the following rules:

1. You must be a licensed driver and must provide a copy of your drivers' license on or before the first day of employment **and annually thereafter**.
2. If you are driving your own car, you must maintain at least the minimum insurance required by law and provide proof of current effective auto insurance coverage on or before the first day of employment and annually thereafter.
3. You must track mileage to be submitted monthly for reimbursement. If mileage is billable to grants or contracts employees will indicate this on the reimbursement form, including miles traveled, travel locations and purpose of travel.
4. If you are driving your own car, you must provide adequate maintenance to the car such that it does not pose a safety risk to yourself or others.

The District will reimburse you for mileage at the current IRS reimbursement rate if you are required or expected to use your personal vehicle for the performance of your job. You will not be eligible for reimbursement of commute mileage to and from home and your normal place of work on a regular day of work. Mileage reimbursement arising from travel between home and the district is not allowed. When a trip is commenced or terminated at an employee's home, the distance traveled shall be computed from either District office or home, whichever shall result in the lesser distance.

Certain other costs associated with personal vehicle use may be reimbursed, provided receipts are submitted with the reimbursement form. Employees are eligible for reimbursement of actual costs associated with parking and toll bridges in conjunction with authorized use of your vehicle for District business.

Driving Record and Insurance

As a condition of employment, we require you to maintain an acceptable driving record if you drive for District business. Any accidents or traffic violations must be reported to a supervisor immediately if they occur during the course of your duties. You will be responsible for any tickets you receive while driving on District business whether in a District vehicle or your own personal vehicle. Failure to report an on-the-job motor vehicle accident, no matter how minor, will lead to disciplinary action, up to and including termination. Additionally, you are required to maintain the level of insurance required by the State of California. Upon hire a copy of your insurance card must be on file before you will be allowed to drive for District business and updated annually thereafter with human resource staff.

Health and Safety

Safety is everybody's business. Safety is to be given primary importance in every aspect of planning and performing all District activities. We want to protect you against injury and illness, as well as minimize the potential loss of production. To achieve our goal of maintaining a safe workplace, everyone must be safety conscious at all times. In compliance with California law, and to promote the concept of a safe workplace, we maintain an Injury and Illness Prevention Plan (IIPP). The IIPP is available for your review from the Safety Officer. The Safety Officer has responsibility for implementing, administering, monitoring, and evaluating the safety program. Its success depends on the alertness and personal commitment of all.

Smoking Policies

Smoking, use of e-cigarettes or vapor products is not allowed in any enclosed area of the building, or within 25 feet of any entrance of the building or in any District vehicle. In fairness to those who do not smoke, smoking is allowed only during breaks and lunch and only in designated areas.

Security

To provide for the safety and security of you, our partners, customers and our facilities, only authorized visitors are allowed in the work areas. To ensure the safety of our guests, we encourage family and friends to check in at the front lobby when visiting you at the workplace.

The following security procedures should always be followed to ensure your safety and the safety of your fellow employees, and to ensure the confidentiality of the District's proprietary information. At no time should unauthorized persons be allowed to roam unescorted through the District's office. It is a matter of courtesy to acDistrict District customers and guests to and from the exits. If strangers are encountered in our office who do not satisfactorily identify themselves or the person with whom they will be meeting, escort them to the reception area OR ask them to leave the building. If they resist, call 911 immediately.

Be aware of persons loitering for no apparent reason in other non-office areas (e.g., in parking areas, walkways, entrances/exits and service areas). Report any suspicious persons or activities to your supervisor or call 911. Secure your desk at the end of the day or when called away from your work area for an extended length of time and do not leave valuable and/or personal articles in or around your workstation that may be accessible. Please report any lost facility keys to your supervisor immediately.

Workplace Violence

Workplace safety is everyone's responsibility. It is essential to prioritize safety in all planning and operations across the District. Our goal is to ensure your protection against injury and any threat of violence in the workplace while minimizing disruptions to productivity. To create a safe environment, every employee must remain vigilant and proactive about safety at all times. In accordance with California law and to foster a secure workplace, we maintain a Workplace Violence Prevention Plan (WVPP). The WVPP is available for your review through the Responsible Safety Officer, who oversees the program's implementation, administration, monitoring, and evaluation. The success of this plan relies on the awareness and commitment of every individual.

Chapter 6-EMPLOYEE BENEFITS

Benefits

The District has developed and invested in an employee benefit program to supplement your regular wages. The District will continue these benefits as District profits permit; however, we reserve the right to change or eliminate any benefit program at any time.

Our benefit program consists of programs which may include health and dental coverage, life insurance, vacation, sick pay and holiday pay. In addition, there are a number of programs such as State Disability, Paid Family Leave, Unemployment Insurance, Social Security and Workers' Compensation that are also available. Eligibility to participate in these programs is determined by your employee classification and length of continued service with the District.

Although this employee handbook does not restate all the features of our benefit programs, it provides brief summaries to acquaint you with some of the key features of the programs. Separate plan summaries and plan documents describe the plans in detail and should be consulted for further information. In the case of a conflict between the benefit information set forth in this employee handbook or oral explanations by District representatives and the terms and conditions of the official plan documents, the provisions of the official plan documents, as interpreted by the plan administrator, shall control. You are encouraged to review all plan documents carefully to familiarize yourself with all the provisions of the plans.

Vacation

The District believes that vacations provide opportunities for rest, relaxation, and personal pursuits, and contribute to your health and well-being. Therefore, you are encouraged to schedule and utilize your vacation benefits annually. To assist you in fully utilizing vacation as a time to rest and refresh from work duties. Employees are not allowed to perform any District work while on any form of paid vacation time. If an employee requests time off and does not utilize it, they must submit a revised time off request form.

Vacation begins accruing upon your date of hire. Employees may begin using accrued vacation time after 60 days of employment. Regular, full-time employees will accrue vacation based on years of service as follows:

Years of Service	Per Pay Period	Stated Annually
0-1	3.08 hours	80 hours
2-4	4.61 hours	120 hours
5-9	6.15 hours	160 hours
10+	7.69 hours	200 hours

If an employee does not work full time, they will accrue vacation and sick time at a pro-rata basis.

You must submit a "Time-off Request Form" to your supervisor and obtain approval prior to using vacation time. You should request vacation time as soon as possible, and preferably two weeks in advance of the vacation date. Accrued vacation time must be used first, before any time off is unpaid. The District pays all accrued but unused vacation benefits upon termination of employment. Employees are encouraged to utilize their vacation time for personal well-being and to avoid burn out. Vacation hours are capped at 200 hours, once an employee reaches the cap, they will stop accruing vacation time until the balance is reduced.

During certain times of the year when numerous vacation requests are received, the possibility exists that not all requests can be granted. Generally, vacation requests will be accommodated according to business needs and the priority of the requests received.

An employee whose employment terminates will be paid for accrued unused vacation days at the base rate of pay.

Required Use of Available Leave Hours Before Unpaid Leave

You are required to take accrued and unused vacation and floating holiday leave hours before taking unpaid leave, or having unpaid absences. Family and Medical Leave (FMLA) (under both state and federal law) is included in this requirement, unless the absence is pregnancy-related or the leave is FMLA related and you are receiving wage replacement through a disability benefit plan (regardless of whether the plan is employer provided or mandatory under state or federal law, such as state disability insurance).

If you are absent for a reason that qualifies you for Paid Family Leave (PFL) payments, you are required to first use any accrued and unused vacation, up to a maximum of two weeks in a 12-month period.

PFL benefits do not replace all of your usual wages. Your PFL benefits will be supplemented with any accrued and unused sick leave. If you have no sick leave, or once you exhaust your sick leave, accrued and unused vacation will be used to supplement your PFL benefits.

Employees who are absent because of their own disability may be eligible for State Disability Insurance (SDI) benefits. SDI payments do not begin until after you have been absent from work for 7 calendar days. If you have accrued sick leave, sick leave will be used for the first seven days before SDI payments begin, unless you are receiving wage replacement through a disability benefit plan (regardless of whether the plan is employer provided). If you do not have accrued sick leave, but do have accrued vacation, vacation will be substituted for the unpaid absence.

SDI benefits do not replace all of your usual wages. If you have no sick leave, or once you exhaust your sick leave, accrued and unused vacation will be used to supplement your SDI benefits.

If unpaid leave is a result of a district decision e.g. called off due to inclement weather, employee benefits do not change. If unpaid leave is a result of a request by the employee because they do not have enough leave time banked, they will be responsible for prorated payment of District paid monthly health insurance premium costs in addition to out-of-pocket costs. In addition, vacation and sick leave will not be accrued during employee requested unpaid leave.

Working While on Vacation

We believe that you should use vacations solely for rest and relaxation. You should enjoy this time off so that you are ready to return to work rested and able to resume your responsibilities. Therefore, you are not permitted to perform any work for the District while on vacation. While this rule applies to all employees, and prohibits any work of any kind, including checking emails and voice mail, and responding to messages, it is especially important that non-exempt employees do not do any work while on vacation. Any time worked by an employee must be logged on their time sheet.

Paid Sick Leave

Eligibility. Pursuant to the Healthy Workplaces, Healthy Facilities Act, the District provides paid sick leave to all employees who work for the District for thirty (30) or more days within a year.

Usage. Employees may use accrued pay sick leave beginning on their 30th day of employment. Paid sick leave may be used for the following reasons:

- 1) For diagnosis, care, or treatment of an existing health condition of, or preventive care for, an employee or an employee's family member; or
- 2) For an employee who is a victim of domestic violence, sexual assault, or stalking:
 - a) To obtain or attempt to obtain a temporary restraining order, restraining order, or other injunctive relief;
 - b) To help ensure the health, safety, or welfare of the victim or the victim's child;
 - c) To seek medical attention for injuries caused by domestic violence, sexual assault, or stalking;
 - d) To obtain services from a domestic violence shelter, program, or rape crisis center as a result of domestic violence, sexual assault, or stalking;
 - e) To obtain psychological counseling related to an experience of domestic violence, sexual assault, or stalking; or
 - f) To participate in safety planning and take other actions to increase safety from future domestic violence, sexual assault, or stalking, including temporary or permanent relocation.

For the purposes of this policy, "family member" means a child (including biological, adopted, or foster child, stepchild, legal ward, or a child to whom the employee stands in loco parentis, all regardless of age or dependency status); spouse; registered domestic partner; parent (including biological, adoptive, or foster parent, stepparent, or legal guardian of an employee or the employee's spouse or registered domestic partner, or a person who stood in loco parentis when the employee was a minor child); grandparent; grandchild; a sibling; or a designated person identified by the employee at the time the employee requests paid sick leave. The District reserves the right to limit an employee to one designated person per 12-month period for paid sick leave.

We offer paid sick leave to all employees. Employees may begin using sick leave upon completion of 30 days worked for the District. Regular full-time employees will accrue 4 hours per pay period (13 days per year) of sick leave. Regular part-time employees will accrue at a prorated percentage, based on the number of hours worked per pay period. If 24 hours of sick leave is not accrued by the 120th day of employment, the part-time employee will be granted the additional hours in advance. **If absent more than 5 days due to a medical illness or condition a note from your doctor may be required.**

In the event that available sick time is not used by the end of the year, you may carry unused time forward to the next benefit year. Once a maximum of 200 hours of sick leave has been accrued, sick leave will stop accruing until taken.

Sick leave may not be taken before it is accrued. Accrued sick time must be used first, before any time off is unpaid. When wishing to use sick leave, you should personally call or text your supervisor prior to the start of your shift on the day you are scheduled to work.

Paid absence is counted as hours worked for the purposes of computing a 40-hour week but is not counted as a basis for computing overtime.

The District will work with you to integrate sick pay for any days for which you received State Disability Insurance (SDI) or Workers' Compensation payments.

Sick leave is not granted for the purpose of taking pets to procure medical attention. We do not provide pay in lieu of unused sick leave. Additionally, unused sick leave has no cash value and will not be paid at termination.

Leave under this policy may run concurrently with leave taken under other applicable policies as well as under local, state or federal law, including leave taken pursuant to the California Family Rights Act (CFRA) or the Family and Medical Leave Act (FMLA).

Sick Leave Donation

A regular full-time employee may voluntarily donate their accrued sick leave to another regular full-time employee who has no available accrued sick leave. In donating sick leave, you may not reduce your accrued sick leave below 96 hours. You may donate a maximum of 16 hours of sick leave per calendar year in increments of one hour or more. Requests to voluntarily donate accrued sick leave must be made in writing, and will be approved by the Executive Director. Donations are irrevocable once the leave is formally transferred to the recipient. An employee is eligible to receive a maximum of 32 hours donated sick time in a calendar year.

Kin Care

California law allows employees to use one-half ($\frac{1}{2}$) of their yearly sick leave allotment to care for their sick family member. Leave for this purpose may not be taken until actually accrued.

For purposes of sick leave use, a family member is defined as a spouse, registered domestic partner (RDP), grandparent, grandchild, sibling, in-law, parent, step-parent, legal guardian, or child (regardless of age or dependency status.)

All conditions and restrictions placed on your use of sick leave apply also to sick leave used for care of a family member.

Holidays

We observe the following paid holidays per calendar year for full-time employees. Holidays must be observed in 8 or 10 hour (full days) and are not eligible for hourly flex time. Part-time employees are also eligible for the following paid holidays on a prorated basis and must be regularly scheduled to work on that day.

New Year's Day
Martin Luther King Jr. Day
President's Day
Memorial Day
Independence Day
Labor Day
Columbus Day
Veterans Day
Thanksgiving Day
Christmas Day
2 Floating Holidays

When a holiday falls on a Saturday or Sunday, it is usually observed on the preceding Friday or the following Monday. Holiday observance will be announced in advance. If you are on a paid absence due to vacation when a holiday occurs, you will receive holiday pay. If an employee must work or choose to work a full day on a holiday due to workload and scheduling restraints, with supervisor approval they can opt to utilize a day of holiday pay during the same workweek in lieu of taking holiday pay for the officially observed holiday.

Insurance Benefits

Medical, Dental and Vision Insurance: The District offers comprehensive medical and dental and vision insurance plans for eligible employees and their dependents. You may be required to provide adequate proof of the dependent relationship in order to add the dependents to insurance policies. Typically proof of the relationship may be established through a copy of a birth certificate, adoption documents, marriage license, or certificate of registered domestic partnership. We cannot guarantee your domestic partner relationship will be kept confidential. Active full-time employees are eligible for medical, dental and vision insurance on the first of the month following the date of hire. Information describing your benefits will be given to you when you join the program.

The District will contribute a maximum of \$1200.00 per month towards the cost of medical health insurance premiums for the employee/dependents. The District provides 100% of the employee/dependents dental and vision insurance benefits. You will be responsible for any excess premiums due for the medical coverage you choose. The portion of the monthly insurance not covered by the District or "out-of-pocket" expense will be deducted from the employee's paycheck. The total annual out-of-pocket premium will be divided by the number of pay periods to determine the deduction amount per pay period.

During any leave of absence such as personal leave, Workers' Compensation leave or other disability leave, health benefits will continue until the last day of the month in which the leave begins. For the duration of any pregnancy disability leave of absence, health and life insurance benefits will be continued for the duration of your pregnancy disability leave.

State Disability Insurance: If you are unable to work due to a non-work-related medical condition or injury you may be entitled to State Disability Insurance (SDI). SDI benefits are paid by the state and are financed from

mandatory payroll tax deductions from all employees' wages. Questions regarding SDI benefits should be directed to the Executive Director, Human Resource staff or the state's Employment Development Department.

Unemployment Compensation: The District contributes each year to the California Unemployment Insurance Fund on behalf of our employees.

Social Security: Social Security is an important part of every employee's retirement benefit. The District pays a matching contribution to each employee's Social Security taxes.

Workers' Compensation: The District purchases a workers' compensation insurance policy to protect you while you are employed by us. The policy covers you in case of occupational injury or illness. It is your responsibility to notify a member of management immediately if injured. Please refer to the Workers' Compensation policy for additional information.

The District provides workers' compensation insurance for our employees as required by state law. Workers' compensation insurance provides important protection for employees who suffer an injury at work. Unfortunately, we understand that some employees are encouraged to file fraudulent workers' compensation claims. For your own protection, you should know that the California Insurance Frauds Protection Act provides that it is unlawful for any person to:

"Make or cause to be made any knowingly false or fraudulent material statement or material representation for the purpose of obtaining . . . compensation . . . and shall be punished by imprisonment in county jail for one year, or in the state prison for two, three or five years, or by a fine not exceeding Fifty Thousand Dollars (\$50,000.00) . . . or by both imprisonment and fine."

The District will investigate all questionable workers' compensation claims. If they appear to be fraudulent, they are referred to the Bureau of Fraudulent Claims and the District Attorney's office.

Retirement Plans: The District provides the California Public Employees Retirement System (CalPERS) Classic or PEPRA Pension Plan and offers an optional 457(b) Deferred Compensation Plans depending on eligibility.

Unless you are an active member of Classic PERS retirement plan upon hire, all employees will be enrolled in the California Public Employees' Pension Reform Act (PEPRA), 2% at age 62 benefit in the "local miscellaneous" category. All full-time District employees are required to participate in either the Classic or PEPRA plan and will be enrolled upon hire.

Retirement savings options are available for full-time employees to augment their retirement and is employee contribution only. The District does not contribute to the 457(b) Deferred Compensation Plans. **Eligible employees may enroll anytime during the course of their employment.**

Life and Accidental Death and Dismemberment Insurance: Regular full-time employees of the District are eligible for group life insurance coverage at a maximum of \$50,000. The District will cover the cost of the Basic Life Insurance rate premium. This insurance is payable in the event of your death, in accordance with the policy, while you are insured. You may change your beneficiary whenever you wish by submitting the appropriate documents to the Executive Director. Refer to the literature provided by our insurance District for details on your life insurance coverage

Paid Family Leave (PFL) Insurance: The State of California provides Paid Family Leave (PFL) benefits to eligible employees who are unable to work either due to the need to care for a qualified family member (child, parent, grandparent, grandchildren, parent-in-law, spouse or registered domestic partner) who is seriously ill, or to bond with a newborn, adopted or foster child; or to participate in a qualifying exigency related to the covered active duty or call to covered active duty of the employee's spouse, domestic partner, child or parent in the U.S. Armed Forces, for up to eight weeks during any 12-month period, under California's PFL program.

The PFL benefits described in this policy are a state-provided partial wage replacement benefit, not a protected leave of absence. To obtain approval for a leave of absence for the reasons set forth above, employees must contact their supervisor or human resources staff and comply with applicable eligibility, notice, and certification requirements when required by state or federal law. When applicable, PFL benefits will run concurrently with leave time available under the CFRA. Employees may use any accrued, but unused sick leave prior to receiving PFL benefits.

Employee Assistance Plan

The District has an Employee Assistance Plan (EAP) available to all employees. EAP provides life counseling, drug and alcohol counseling, legal referral services, education referral services, free training webinars and other services. Use of the Employee Assistance Plan will not shield an employee from appropriate disciplinary action should the employee violate the drug and alcohol policy or any other District policy.

Registered Domestic Partners

The District believes that basic medical/dental/vision coverage should be available to employees and their dependents. To recognize all family arrangements and to demonstrate our commitment to our community of employees and their families, the District has instituted a Domestic Partners Policy. This policy gives you the opportunity to cover your domestic partner. Under California law, any two adults over the age of 18 can enter into a domestic partnership. The District wishes to make it clear that it cannot guarantee confidentiality of the relationship once a domestic partner is covered under our policy. See the Executive Director or Human Resource staff for more information.

Cal-COBRA

The California Continuation Benefits Replacement Act (Cal-COBRA) gives qualified employees and their dependents the opportunity to continue health insurance coverage under the District's health plan when a "qualifying event" would normally result in the loss of eligibility. Some common qualifying events are resignation, termination of employment, or death of an employee; a reduction in an employee's hours or a leave of absence; an employee's divorce or legal separation; and a dependent child no longer meeting eligibility requirements. Under Cal-COBRA, you or the beneficiary pays the full cost of coverage at the District's group rates. In addition, you or the beneficiary may be required to pay an administration fee. Our plan administrator will provide you with a written notice describing rights granted under Cal-COBRA when you become eligible for coverage under our plan. The notice contains important information about your rights and obligations.

Recreational Activities and Programs

The District or its insurer will not be liable for payment of workers' compensation benefits for any injury that arises out of your voluntary participation in any off-duty recreational, social, or athletic activity that is not part of your work-related duties.

Telecommuting

Telecommuting is the practice of working at home or at a site near the home instead of physically traveling to a central workplace. It is a work alternative that the District may offer to some employees when it would benefit both the District and the employee. You may telecommute on certain days if you receive advance approval from your supervisor.

The decision to approve a telecommuting arrangement will be based on factors such as position and job duties, performance history, related work skills, and the impact on the District. Your compensation, benefits, work status, work responsibilities, and the amount of time you are expected to work per day or per pay period will not change due to participation in the telecommuting program (unless otherwise agreed upon in writing).

At-home work hours will conform to a schedule agreed upon by you and your supervisor. If such a schedule has not been agreed upon, your work hours will be assumed to be the same as they were before you began telecommuting. Changes to this schedule must be reviewed and approved in advance by your supervisor.

During working hours, you're at-home workspace will be considered an extension of the District's workspace. Therefore, workers' compensation benefits may be available for job-related accidents that occur in your at-home workspace during working hours. All job-related accidents will be investigated immediately.

The District assumes no responsibility for injuries occurring in your at-home workspace outside the agreed upon work hours. You agree to maintain safe conditions in the at-home workspace and to practice the same safety habits as those followed on our premises. In the case of an injury while working at home, you must immediately report the injury to the Responsible Safety Officer to get instructions for obtaining medical treatment.

Telecommuting is an alternative method of meeting the needs of the District and is not a universal employee benefit. As such, the District has the right to refuse to make telecommuting available to an employee and to terminate a telecommuting arrangement at any time. All requests for telecommuting must be presented to the supervisor in writing, using the telecommuting request form. The telecommuting agreement is not a contract of employment, and nothing in this policy or any telecommuting agreement alters the at-will nature of the employment relationship, under which the employment relationship may be terminated at any time by either you or the employer for any reason, or for no reason.

Employees who are not meeting performance standards will not be permitted to telecommute.

Leaves of Absence

Occasionally, for medical, personal, or other reasons, you may need to be temporarily released from the duties of your job with the District. It is the policy of the District to allow its eligible employees to apply for and be considered for certain specific leaves of absence.

All requests for leaves of absence shall be submitted in writing to the Executive Director. Each request shall provide sufficient detail such as the reason for the leave, the expected duration of the leave, and the relationship

of family members, if applicable. When you become aware of your need for leave, requests should be provided as soon as possible. If your need for leave is not foreseeable, you should follow the District's customary notice and procedural requirements for requesting leave. Failure to return to work as scheduled from an approved leave of absence or to inform your supervisor of an acceptable reason for not returning as scheduled will be considered a voluntary resignation of employment. While on a leave of absence, you may not obtain other employment or apply for unemployment insurance. If either of these instances occurs, you may be viewed as having voluntarily resigned from the District.

You will not accrue vacation or sick time while you are on a leave of absence, regardless of whether it is paid or unpaid. There are several types of leaves for which you may be eligible.

Medical Leaves of Absence

A medical leave of absence may be granted for non-work related temporary medical disabilities (other than pregnancy, childbirth and related medical conditions) for up to twelve weeks with a doctor's written certificate of disability. Requests for leave should be made in writing as far in advance as possible, but requests are encouraged to be provided at least 30 days in advance when possible. If your need for leave is not foreseeable, you should follow the District's customary notice and procedural requirements for requesting leave. If you are granted a medical leave, you are required to use any accrued sick pay. You are required to use any vacation time previously accrued.

A medical leave begins on the first day your doctor certifies that you are unable to work and ends when your doctor certifies that you are able to return to work, when the employer is unable to accommodate additional leave or after a total of up to twelve weeks of leave, whichever occurs first. Your supervisor will supply you with a form for your doctor to complete, showing the date you were disabled and the estimated date you will be able to return to work. You must present a doctor's certificate showing fitness to return to work.

For the duration of any leave of absence health and life insurance benefits ordinarily provided by the District, and for which you are otherwise eligible, will be continued for a maximum period of 12 weeks from the start of the leave. During this time, you will be required to contribute your portion of the premium on the same basis as you would have been required during your normal working relationship, including payment of any premium for the dependent coverage you have elected.

Beyond this coverage period, if you wish to continue these benefits you may do so by electing to continue the benefit through the Cal-COBRA provisions, and by paying the applicable premiums.

You will not accrue vacation or sick time while you are on a medical leave of absence.

If returning from a non-work-related medical leave, you will be offered the same position held at the time of leaving, if available. However, unless you are on a pregnancy disability leave, we cannot guarantee that your job or a similar job will be available upon your return. If the District is unable to provide a job for you at the end of your leave, we will end your employment, but you will be eligible to apply for any opening that may arise for which you are qualified.

Bereavement Leave

The District provides employees who have been employed by the District for at least 30 days prior to the commence of leave up to five days' unpaid bereavement leave in the event of a death in your immediate family after you have been employed for at least 30 days. For purposes of this policy, "immediate family" includes your spouse, parent, parent-in-law, child, sibling; your spouse's parent, registered domestic partner; and your grandparents or grandchildren, and any other person who is a legal dependent of the employee.

The time off may be taken intermittently, but must be used within 3 months of the death. If you need to take time off due to the death of an immediate family member you should contact your supervisor. Your supervisor may approve additional unpaid time off.

CFRA (California Family Rights Act)

Eligibility and Terms of the Leave

If you have worked at least 12 months and for at least 1250 hours in the previous 12 months and work at a worksite where the employer employs 5 or more employees, you will be eligible to take a family care and medical leave of absence under the California Family Rights Act of up to 12 workweeks in a 12-month period. The District uses the Rolling Year for calculation of CFRA. This "rolling" 12-month period begins on the date your CFRA leave begins, and ends 12 months after that date. Each time an employee takes family leave, the remaining leave entitlement is any balance of the 12 workweeks not used during the immediately preceding 12 months.

If eligible, you may take a CFRA leave for any one of the following reasons:

1. The birth of a child, in order to care for the child; (including the child of a registered domestic partner);
2. The placement of a child with you for adoption or foster care;
3. To care for your child (of any age), child of your registered domestic partner or spouse, parent, parent-in-law, registered domestic partner, spouse, grandparent, grandchild, sibling, or designated person (like family) who has a serious health condition;
4. To care for your own serious health condition (except a serious health condition for pregnancy, childbirth or related medical condition)-; or
5. Reasons related to deployment or military activities of employee's spouse, registered domestic partner, child or parent who is a member of the Armed Forces.

If the CFRA leave is needed for a foreseeable planned medical procedure, The District will work with you to schedule the procedure so as not to unduly disrupt The District operations, subject to the approval of the medical care provider. Leave to care for a newborn or a newly placed child must be concluded within one year of the birth or placement of the child. Where both parents are employed by The District, the two parents are entitled to each take the leave up to a total of 12 workweeks in order to care for the newborn child or newly placed child.

Applying for Leave

If possible, you should give at least thirty (30) days' notices before beginning a CFRA leave. This notice must include a written certification from a medical care provider which includes the following information:

1. The date on which the serious health condition began;

2. The probable duration of the condition;
3. The leave if it is for the care of your child, child of your registered domestic partner, parent, domestic partner, spouse, grandparent, grandchild, sibling, or designated person (like family) the estimated amount of time the medical care provider believes you need in order to care for them and a statement that the serious health condition warrants the participation of a family member; or
4. If the leave is for you, a statement by your medical care provider that you are unable to perform one or more of the essential functions of the job, due to your serious health condition.

Return to Work

When you are ready to return to work after a CFRA leave, you must provide certification from your medical care provider that you are able to safely perform all of the essential functions of your position with or without reasonable accommodation. Except as otherwise allowed by law, you are entitled, upon return from leave, to be reinstated in the position you held before the CFRA leave, or to be placed in a comparable position with comparable benefits, pay, and terms and conditions of employment.

Integration with Other Benefits

CFRA leave is unpaid. You are required to use accrued vacation for all CFRA leaves. You are required to use accrued sick leave for CFRA leaves for your own condition. You may elect to use up to half of the sick leave you accrue on an annual basis for CFRA leaves for illnesses of your child, child of your registered domestic partner, parent, parent-in-law, registered domestic partner, spouse, grandparent, grandchild, sibling or designated person (like family). Sick leave pay and vacation pay will supplement any State Disability or Paid Family Leave benefits. The District will maintain the group medical benefits during a CFRA leave as may be required by law. However, the District may recover any premium it has paid for maintaining group medical care coverage during any unpaid part of the CFRA leave if you fail to return from the leave, provided that the failure to return is for a reason other than the continuation, recurrence, or onset of a serious health condition, or other circumstances beyond your control. You will not accrue vacation or sick leave, nor be paid for holidays, during CFRA leave. You should make a “reasonable effort” to schedule such leave so as not to disrupt unduly the District’s operations.

Relationship with Pregnancy Disability Leave

Leave because of the employee’s disability for pregnancy, childbirth or related medical condition is not counted as time used under CFRA. Once the pregnant employee is no longer disabled, or once the employee has exhausted PDL and has given birth she may apply for leave under the CFRA, for purposes of baby bonding.

Any leave taken for the birth, adoption, or foster care placement of a child does not have to be taken in one continuous period of time. CFRA leave taken for the birth or placement of a child will be granted in minimum amounts of two weeks. However, the District will grant a request for a CFRA (for birth/placement of a child) of less than two weeks’ duration on any two occasions. Any leave taken must be concluded within one year of the birth or placement of the child with the employee.

For the duration of your CFRA leave, health and life insurance benefits ordinarily provided by The District, and for which you are otherwise eligible, will be continued for a maximum period of 12 weeks from the start of the leave. This obligation begins on the date leave first begins under CFRA. During this time, you will be required to contribute your portion of the premium on the same basis as you would have been required during your normal working relationship, including payment of any premium for the dependent coverage you have elected.

Beyond this coverage period, if you wish to continue these benefits you may do so by electing to continue the benefit through the Cal-COBRA provisions, and by paying the applicable premiums.

Jury Duty or Witness Leave

You may want to fulfill your civic responsibilities by serving on a jury or as a witness as required by law. You may request unpaid leave for the length of absence, unless the leave of absence is taken as vacation. We will comply with federal and state requirements on pay for exempt employees. You may be requested to provide written verification from the court clerk of having served.

You must show the jury duty or witness summons to your supervisor as soon as possible so that arrangements can be made to cover your absence. Of course, you are expected to report for work whenever the court schedule permits. If you are called for jury duty during a particularly busy time, we may ask you to request the court to postpone the mandatory jury duty to a more convenient time for us. You retain all fees paid for appearing, plus transportation reimbursements received, if any.

Administrative Leave

Exempt employees may take up to 80 hours per fiscal year of paid administrative leave. Unused leave cannot be carried over to the following year and is not compensable upon separation from the District. The Executive Director will notify the Board Chair in advance of using administrative leave hours. Other exempt employees will follow the standard procedures for requesting time off (Time-Off Request Form) when utilizing administrative leave. An exempt employee will receive prorated administrative hours upon hire based the current fiscal year hire date.

Military Leave

If you wish to serve in the military and take military leave, you should contact the Executive Director for information about your rights before and after such leave. You are entitled to reinstatement upon completion of military service provided you return or apply for reinstatement within the time allowed by law.

Pregnancy Disability Leave

Eligibility and Terms of Leave

If you are pregnant, have a related medical condition, or are recovering from childbirth, you are entitled to an unpaid Pregnancy Disability Leave (PDL) during the time you are disabled due to pregnancy, childbirth, or related medical conditions. This leave will be for the period of disability, up to four months or 17 1/3 workweeks. You are “disabled by pregnancy” if you are unable because of pregnancy to work at all, are unable to perform the essential functions of your job, or to perform these functions without undue risk to successful completion of your pregnancy, or to other persons.

Leave may be taken intermittently or on a reduced work schedule when medically advisable, as determined by your medical care provider. Medical certification is required, and the length of Pregnancy Disability Leave will depend on the medical necessity for the leave. If you need intermittent leave or leave on a reduced schedule, the District may require you to transfer, during the period of the intermittent or reduced schedule leave, to an available alternative position for which you are qualified and which better accommodates your recurring periods of leave. Transfer to an alternative position may include altering an existing job to better accommodate your need for intermittent leave or a reduced work schedule.

Applying for Leave

Please inform your supervisor and HR department of your pregnancy as early as possible, in addition, you should give at least 30 days' notice requesting a pregnancy-related leave. This notice must provide and include the expected date on which the leave will begin, written certification from your medical care provider stating the anticipated delivery date and the duration of the leave.

Return to Work

Before returning to work, you must provide a release from your medical care provider certifying that you are able to safely perform all of the essential functions of your position with or without reasonable accommodation. The District will reinstate you to your position unless:

1. Your job has ceased to exist for legitimate business reasons;
2. Your job could not be kept open or filled by a temporary employee without substantially undermining the District's ability to operate safely and efficiently;
3. You have directly or indirectly indicated your intention not to return;
4. You are no longer able to perform the essential functions of the job with or without reasonable accommodation;
5. You have exceeded the length of the approved leave; or
6. You are no longer qualified for the job.

If the District cannot reinstate you to the position you held before the pregnancy disability leave began, the District will offer you a comparable position, provided that a comparable position exists and is available, and provided that filling the available position would not substantially undermine the District's ability to operate safely and efficiently.

Integration with Other Benefits

A pregnancy disability leave is unpaid, but you are required to use your accrued sick leave during the leave. In addition, you may elect to use accrued vacation during the leave. Sick leave and vacation will supplement any State Disability Insurance benefits. The District will maintain group medical benefits during a pregnancy disability leave as required by law. No additional vacation, sick leave or holiday pay will accrue during the leave. You may also, however, be eligible for short term disability benefits.

Continuation of Medical Benefits

For the duration of your PDL leave of absence, health and life insurance benefits ordinarily provided by the District, and for which you are otherwise eligible, will be continued for the duration of your pregnancy disability leave. During this time, you will be required to contribute your portion of the premium on the same basis as you would have been required during your normal working relationship, including payment of any premium for the dependent coverage you have elected. Beyond this coverage period, if you wish to continue these benefits you may do so by electing to continue the benefit through the Cal-COBRA provisions, and by paying the applicable premiums.

Reproductive Loss Leave

An employee is eligible for reproductive loss leave after at least 30 days of employment. An eligible employee is entitled to take up to five (5) days of reproductive loss leave (which may be taken nonconsecutively) per reproductive loss event, up to a total amount of 20 days of reproductive loss leave within a 12-month period.

A reproductive loss event means “the day or, for a multiple-day event, the final day of a failed adoption, failed surrogacy, miscarriage, stillbirth, or an unsuccessful assisted reproduction” (*i.e.*, an unsuccessful round of intrauterine insemination or of an assisted reproductive technology procedure). Employees under the following circumstances related to a reproductive loss event are eligible for reproductive loss leave:

- A failed adoption event applies to an employee who would have been a parent of the adoptee if the adoption had been completed.
- A failed surrogacy event applies to an employee who would have been a parent of a child born as a result of the surrogacy.
- A miscarriage event applies to an employee who experienced a miscarriage, who is the current spouse or domestic partner of a person who experienced a miscarriage, or who would have been a parent of a child born because of a pregnancy that resulted in miscarriage.
- A stillbirth event applies to an employee whose pregnancy resulted in a stillbirth, who is the current spouse or domestic partner of a person whose pregnancy resulted in a stillbirth, or who would have been a parent of a child born as a result of a pregnancy that resulted in stillbirth.
- An unsuccessful assisted reproduction event applies to an employee who experienced such event, who is the current spouse or domestic partner of a person who experienced such event, or who would have been a parent of a child born as a result of a pregnancy had the assisted reproduction been successful.

Reproductive loss leave must be taken within three (3) months of the reproductive loss event. However, if, prior to or immediately following a reproductive loss event, an employee is on or chooses to go on Pregnancy Disability Leave (Gov. Code, Section 12945), leave under the California Family Rights Act (Gov. Code, Section 12945.2), or any other leave entitlement under state or federal law, the employee must complete their reproductive loss leave within three (3) months of the end date of the other leave.

Reproductive loss leave is taken pursuant to any existing applicable leave policy the employer may have. The reproductive loss leave may be unpaid, except that an employee may use accrued or sick leave, or compensatory time off that is otherwise available to the employee.

Reproductive loss leave requires employers to maintain employee confidentiality relating to requests for and any information received concerning reproductive loss leave and prohibits the department from disclosing any such information except to the human resources staff. The employee may be required to provide written documentation or a medical certification to the District certifying of such need for leave.

Under the reproductive loss leave, it is an unlawful employment practice for an employer to refuse to grant a request from an eligible employee to take reproductive loss leave, or for an employer to retaliate against an eligible employee because the employee exercised the right to reproductive loss leave or gave information or testimony as to reproductive loss leave. It is also an unlawful employment practice for the District to interfere with, restrain, deny the exercise of, or deny the attempt to exercise the rights afforded to employees under the reproductive loss leave law.

School Appearances Involving Suspension Leave

Issue Date: June 24, 2020

Revised Date: February 25, 2025

If you are the parent or guardian of a child who has been suspended from school and you receive a notice from your child's school requesting that you attend a portion of a school day in the child's classroom, you may take unpaid time to appear at the school, unless you use accrued vacation. Before your planned absence, you must give reasonable notice to your supervisor that you have been requested to appear by your child's school.

Time off and Accommodations for Victims of Domestic Violence, Sexual Assault and Stalking

The district takes threats and actions of domestic violence, sexual assault and stalking against our employees very seriously, and wants employees to feel free to obtain services to keep themselves and their dependents safe.

If at any time you need to be absent from work because you have been a victim of domestic violence, sexual assault or stalking, which caused physical or mental injury, a threat to physical injury or whose immediate family member is deceased as the direct result of a crime, and you need to take time off to ensure your safety, seek medical treatment, or receive counseling as a result of domestic violence or sexual assault, please let your supervisor or the Executive Director know immediately. The district will, to the extent allowed by law, maintain the confidentiality of an employee requesting leave under this provision. Your privacy will be protected to the greatest extent possible. You may use accrued vacation in lieu of unpaid time off for these purposes.

Time Off for Victims of a Violent or Serious Crime

Under certain circumstances, employees who are victims of serious crimes may take time off work to participate in judicial proceedings. Qualified family members of such crime victims may also be eligible to take time off from work to participate in judicial proceedings. The law defines a serious crime to include violent or serious felonies, such as felonies involving theft or embezzlement, crimes involving vehicular manslaughter while intoxicated, child abuse, physical abuse of an elder or dependent adult, stalking, solicitation for murder, hit-and-run causing death or injury, driving under the influence causing injury, and sexual assault. When possible, you must provide us with advance notice of the need for the time off. Your privacy will be protected to the greatest extent possible. Time away from work for non-exempt employees will be without pay, unless you wish to use your accrued vacation or sick leave to cover the period of absence.

Time Off to Vote

If you do not have sufficient time outside of working hours to vote in a statewide election, you may, without loss of pay, take off up to two hours of working time to vote. Such time must be at the beginning or end of the regular working shift, whichever allows the most free time for voting and the least time off from working, unless otherwise mutually agreed. You must notify us at least two working days in advance to arrange a voting time.

Volunteer Emergency Duty Leave

The District will allow unpaid time off to employees who perform emergency duty as a volunteer firefighter, reserve peace officer, emergency rescue personnel, an officer, employee, or member of a disaster medical response entity sponsored or requested by the state. If you are a volunteer firefighter, or perform other emergency personnel duties, please alert your supervisor so that they may be aware of the fact that you may

have to take time off for emergency duty. When possible, you must provide us with advance notice of the need for the time off. Time away from work will be without pay, unless you wish to use your accrued vacation to cover the period of absence.

Workers' Compensation Leave

You must report all accidents, injuries and illnesses occurring on the job, no matter how small, to your supervisor immediately, **and no later than 24 hours of an accident or incident resulting in injury or illness.**

The District carries workers' compensation insurance coverage to protect employees who are injured on the job. If you are injured at work and are temporarily unable to perform your usual and customary work, you may be eligible to receive worker's compensation benefits. You must provide the District with the certification from a recognized medical professional confirming the necessity of the leave within five days after the leave begins.

The leave will continue until (1) a recognized medical professional certifies that you are capable of resuming all of the duties of your former position, with or without reasonable accommodation; (2) you are released with temporary work restrictions and we are able to provide a temporary modified position; (3) you resign, quit, accept employment with another business, refuse to return to work after being released for full or partial work, or otherwise indicate that you are not going to return to work.

If you are injured in a work-related incident, you will be referred to the medical facility(ies) or medical provider network that we have designated for medical treatment, unless prior to a work related injury we have received pre-designation of your physician election. The law requires that we notify the workers' compensation insurance District of any concerns of false or fraudulent claims.

If you are on a workers' compensation leave which exceeds 30 days, you must update the District on at least a monthly basis and provide information concerning your health status, anticipated date of return to work and continued intent to return to work. **FAILURE TO COMPLY WITH THIS REPORTING REQUIREMENT COULD RESULT IN THE DENIAL OF WORKERS' COMPENSATION BENEFITS.** Workers' compensation disability leave is unpaid, but you may apply accrued vacation and sick leave to the workers' compensation disability leave. Accrued vacation and sick leave pay will supplement any workers' compensation or other wage benefits you receive.

For the duration of your workers' compensation leave of absence, health and life insurance benefits ordinarily provided by the District, and for which you are otherwise eligible, will be continued for a maximum period of 12 weeks from the start of the leave or until the last day of the month in which the leave begins. During this time, you will be required to contribute your portion of the premium on the same basis as you would have been required during your normal working relationship, including payment of any premium for the dependent coverage you have elected.

Beyond this coverage period, if you wish to continue these benefits you may do so by electing to continue the benefit through the Cal-COBRA provisions, and by paying the applicable premiums.

You will not accrue vacation or sick time while you are on a workers' compensation leave.

Return to Work Policy

The District is committed to returning injured employees to modified or alternative work as soon after a work-related injury as possible. This may be accomplished by temporarily modifying your job or providing you with an alternative position. Your medical condition along with any limitations or restrictions given by the attending physician will be considered as a priority when identifying the modified/alternative position.

The program is intended to provide our employees with an opportunity to continue as valuable members of our team while recovering from a work-related injury. We want to minimize any adverse effects of an ongoing disability on our employees. This program is intended to promote speedy recovery, while keeping the employees' work patterns and income consistent. At the same time, we benefit from having our employees providing a service and contributing to the overall productivity of our business.

You may return to work only after you provide the District with a release to work from your physician. If you have been released without limitation, or are capable of performing the essential functions of your job with reasonable accommodation, you will be offered the same position you held prior to the leave, unless that job no longer exists or has been filled in order for the District to operate safely and efficiently. In this event, you will be offered a substantially similar position if one is available. If we receive medical evidence that you will be permanently unable to resume safely all of the essential functions of your job, with or without reasonable accommodation, and if reassignment to a vacant position is not possible, your employment may be terminated.

Workers' Compensation and CFRA

Employees who are ill or injured as a result of a work-related incident, and who are eligible for family medical leave under state law (California Family Rights Act (CFRA)), will be placed on CFRA during the time they are disabled and not released to return to work. The leave under these laws runs concurrently, and eligible employees will be on CFRA for a maximum of 12 weeks in a 12-month period calendar year.

Receipt and Acknowledgment of The District Employee Handbook

I have received my copy of the District employee handbook. I understand and agree that it is my responsibility to read and familiarize myself with the policies and procedures contained in the handbook.

At-Will Employment

I further understand that my employment is at-will, and neither the District nor I have entered into a contract regarding the duration of my employment. I am free to terminate my employment with The District at any time, with or without cause. Likewise, the District has the right to terminate my employment with or without cause, at the discretion of the District. No employee of the District can enter into an employment contract for a specified period of time, or make any agreement contrary to this policy without the written approval from Executive Director.

Future Revisions

We reserve the right to revise, modify, delete or add to any and all policies, procedures, work rules or benefits stated in this employee handbook or in any other document, except for the policy of at-will employment. Any written changes to this employee handbook will be distributed to all employees so that you will be aware of the new policies or procedures. No oral statements or representations can in any way change or alter the provisions of this employee handbook.

Illness and Injury Prevention Plan

I acknowledge that I have read and understand the District's Illness & Injury Prevention Plan and that I agree to abide by these policies.

Drug and Alcohol Abuse Policy

I certify that I have read the District's Drug and Alcohol Abuse Policy and agree to abide fully by its terms. I understand that as a condition of my employment, I must notify the District of any conviction for a drug violation that occurs within five days after such a conviction. I understand that any violation of the policy may result in serious disciplinary action, including immediate termination.

Offer to Translate

The District wants all employees to understand and comply with the policies in this handbook. If I am unable to understand this handbook because of an inability to read or understand English, I have been directed to inform my supervisor. The District can then help me to understand the policies contained in this handbook and to know what is expected of me. If I fail to request assistance, The District will assume that I fully understand the contents contained in this handbook.

Employee's Printed Name _____

Position _____

Employee's Signature _____

Date _____

Receipt and Acknowledgment of The District Handouts

CA Rights of Victims of Domestic Violence, Sexual Assault and Stalking

I acknowledge that I have received the enclosed pamphlet on my rights for job protected time off if I am ever a victim of domestic violence, sexual assault or stalking.

Sexual Harassment Prevention Handout

I acknowledge that I have read and understand the enclosed pamphlet on sexual harassment prevention in the workplace and reporting procedures in the event that harassment occurs.

State Disability Insurance and Paid Family Leave Handouts

I acknowledge that I have received the enclosed pamphlets on state disability insurance and paid family leave as provided by the Employment Development Department.

Workers' Compensation Handout

I acknowledge that I have received the enclosed pamphlet on workers' compensation benefits.

New Health Insurance Marketplace Coverage Options and Your Health Coverage

I acknowledge that I have received the enclosed notice on Health Insurance Marketplace Coverage Options as provided by the Department of Labor and my employer.

Employee's Printed Name _____

Position _____

Employee's Signature _____

Date _____



Cell Phone Stipend Policy

Employee Name _____ Stipend Start Date* _____

Job Title _____

Monthly Stipend Amount (circle one): Full time employee: \$50.00 Part time employee: \$25.00

Cell Phone # _____ Cellular Carrier _____

**Stipend eligibility begins on the date of hire but will be prorated if the employee starts later than the first day of the month. Part-time employees will receive a stipend prorated to the number of hours worked based on the following:*

1-40 hours per month: \$12.50

41+ hours per month: \$25.00

Policy

Placer Resource Conservation District (PRCD) recognizes that certain designated employees may occasionally be required to make work-related telephone calls and send and receive work-related e-mail and text messages on their personal cell phones. Designated employees who are required to perform these functions as part of their job duties will receive reasonable reimbursement for the value of the use of their personal cell phones in direct consequence of the discharge of their job duties.

The level of cash subsidy (stipend) will be determined by a person's job duties and hours worked. PRCD will review and set the amounts to be provided for stipends and reimbursement on an annual basis. The Executive Director will determine if an employee is eligible for a cell phone stipend.

When an employee is on an extended medical or personal leave outside of regular sick or vacation leave they are not eligible for a cell phone stipend during that period of time.

Eligibility Requirements

Employees whose job duties include the frequent need for a cell phone may receive a monthly stipend to cover work-related costs. An employee is eligible for a stipend if at least one of the following criteria is met:

- The job function of the employee requires considerable time outside of his/her assigned office or work area and it is important to PRCD that s/he is accessible during those times; or
- The job function of the employee requires him/her to be accessible outside of scheduled or normal working hours.

Employee Responsibilities

Employees receiving a cell phone stipend are responsible for purchasing personal cellular phone service and equipment and assume responsibility for vendor terms and conditions. The employee is responsible for plan choices and service features that meet the requirements of the job the stipend is intended to cover. This includes termination clauses, and paying all charges associated with the cellular service and device.

Employees are expected to protect personal devices used for work-related purposes from loss, damage, or theft.

Keep (or have access to) monthly invoices for a two-year period so they can be produced upon request by either PRCD or the Internal Revenue Service.

PRCD policies concerning harassment, discrimination, retaliation, and confidential information apply to employee use of personal cell phones.

Employees are expected to follow applicable local, state and federal laws and regulations at all times, including the use of hands-free devices while driving. Employees who are charged with traffic violations resulting from the use of their personal cell phones while driving will be solely responsible for all liabilities that result from such actions.

Employee Certification

By signing below, I certify that I have read, understand, and agree to the Cell Phone Stipend Policy and my responsibilities under the policy.

Employee Signature

Date

Executive Director

Date