



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

**April 28, 2026
11641 Blocker Drive
Auburn, CA 95603
Second floor conference room
4:00pm**

The public may attend the board meeting in person at the address above or remotely via the link below:

Join Zoom Meeting

<https://us02web.zoom.us/j/83409565238?pwd=SketLa8CIGLAmgf95Ah0KnI01hVKgK.1>

Meeting ID: 834 0956 5238

Passcode: 776740

- 1) CALL TO ORDER
- 2) MEMBERS & GUESTS PRESENT
- 3) APPROVAL OF AGENDA
- 4) PUBLIC COMMENT
This time is provided so that people may speak to the board on any item not on this agenda. Public comments are limited to 5 minutes. The board cannot act on items not included on this agenda
- 5) APPROVAL OF PREVIOUS MINUTES
 - Regular Board Meeting – February 24, 2026

The board will review and may act to accept/deny the previous meeting minutes listed
- 6) FINANCIAL REPORTS
The board will be given an update by the Administration and Finance Director on recent financial management activities and will review and may act to accept/deny the Placer County Resource Conservation District (Placer RCD, District) February and March 2026 financials
- 7) AGENCY REPORT

8) BUSINESS:

New Business:

- a. Brown Act Training
Brown Act Training will be provided by Eric Brumfield, District Counsel
- b. Approval of Leave of Absence of District Executive Director and Appointment of Acting Executive Director
 - 1. *Approve a short-term leave of absence for Executive Director, Sarah Jones*
 - 2. *Approve the appointment of Donna Thomassen, Administration and Finance Director, as Acting District Executive Director to provide business continuity during a leave of absence*
- c. Employee Handbook Update
The board will review and may act to accept the Employee Handbook revisions
- d. Richardson and Company Engagement Letter
The board will review and may act to approve the engagement letter to extend the auditor's contract with Richardson and Company for fiscal year 2026 and 2027
- e. Forestry Project Updates
The board will receive an update on forestry projects. Informational only
- f. Placer County Local Agency Formation Commission (LAFCO) Vote for the Special District Vacant Seat
The board will discuss and may vote to select a candidate for the LAFCO Special District vacant seat
- g. Employee Anniversaries
The board will acknowledge staff anniversaries
 - Brandi Calderon – 4 Years*
 - Lewis Campbell – 4 Years*

9) BOARD DIRECTOR REPORTS/COMMENTS

10) FUTURE AGENDA ITEMS

11) ADJOURNMENT

**PLACER COUNTY RESOURCE CONSERVATION DISTRICT
MINUTES OF THE BOARD OF DIRECTORS
REGULAR MEETING
February 24, 2026**

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
Justin Miller
Jim Holmes

Director Absent: Patricia (Patti) Beard

Others Present: Sarah Jones, RCD Executive Director
Donna Thomassen, RCD Employee
Kate Espinola, RCD Employee
Brian Pimentel, RCD Employee
Jerry Reioux, RCD Employee
Scott Stephenson, RCD Employee
Ingrid Sheipline, Richardson and Company

APPROVAL OF AGENDA

Item F was removed from agenda. Jon Jue moved to approve the amended agenda. Jim Holmes seconded, and the motion passed unanimously.

PUBLIC COMMENT

No Public Comment.

APPROVAL OF MEETING MINUTES

Kristin Lantz moved to approve the meeting minutes from the regular meeting held on January 27, 2026. Steve Jones seconded, and the motion passed unanimously.

FINANCIAL REPORTS

Donna Thomassen presented the January 2026 financial reports. It was disclosed that these reports are subject to change due to any adjusting journal entries forthcoming. Jim Holmes 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 office, presented his agency report. Ranking deadlines for RCPP are March 20th and May 15th. NRCS will attend the Ag Resource Fair on February 26th.

BUSINESS

New Business:

- a. *Presentation of Draft Placer County Resource Conservation District Financial Statements and Independent Auditor's Report and Management Report for the year ending June 30, 2025*
Ingrid Sheipline from Richardson and Company presented the draft Placer County Resource Conservation District Financial Statements and Independent Auditor's report and Management report for year ending June 30, 2025. Jim Holmes moved to adopt the Auditor's report and Management report. Jon Jue seconded, and the motion passed unanimously.
- b. *Pacific Gas and Electric (PG&E) Lawsuit Press Release*
It was suggested that Sarah Jones add a quote to the press release. Jim Holmes moved to approve the PG&E Lawsuit press release. Jon Jue seconded, and the motion passed with 5 ayes and 1 abstention.
- c. *Pacific Gas and Electric (PG&E) Litigation Settlement*
Jerry Reioux gave public comment regarding suggestions of how the settlement funds could be spent: District retreat for future planning, purchase of real estate, gardening program, work done on unqualified Mosquito Fire Landowners property, maintenance of fuel breaks established during the fire, coordination for spending with Foresthill Fire Safe Council.

Justin Miller moved to assign all funds received from the litigation settlement to an Unrestricted Assigned Settlement Fund account, then to repay the District for legal fees and indirect costs reflected in the settlement financials. Jim Holmes seconded and the motion passed with 5 ayes and 1 abstention. Staff was directed to create a proposal with options for the spending of the funds in support of the Mosquito fire footprint.
- d. *Paid Time Off (PTO) Options*
Jon Jue moved to approve PTO Caps and payout options. Justin Miller seconded and the motion passed unanimously.
- e. *Placer County Local Agency Formation Commission (LAFCO) Nomination of a Special District Representative*
Steve Jones moved to nominate Jim Holmes for the LAFCO Special District Representative vacant seat. Jon Jue seconded and the motion passed unanimously.

- f. *40 Acre League Project Update*
Removed from agenda.
- g. *Employee Anniversaries*
The board recognized employee anniversaries for Kate Espinola and Liliana Santellano.
- h. *Forestry Project Truck Incident*
The board directed for truck repairs to be paid out of district funds.

BOARD REPORTS/COMMENTS

Claudia Smith announced training emails will be sent out.

700 forms are due.

Joe Kausek resigned as Associate director.

Steve Jones and Claudia Smith will miss the March Board meeting.

Steve Jones directed Sarah Jones to speak with District Counsel regarding Conflict of interest on PG&E Lawsuit decisions.

Sarah Jones tentatively booked the Jesuit retreat center for Summer get together on June 18th.

FUTURE AGENDA ITEMS

Future agenda items – 40 Acre League update, Donation of PTO, Employee Handbook, Brown Act Training.

ADJOURNMENT

The regular meeting was adjourned at 5:20pm. Kristin Lantz moved to adjourn the regular meeting. Justin Miller seconded, and the motion passed unanimously. The next regular meeting is scheduled for April 28, 2026, from 4:00 pm to 6:00 pm in the upstairs conference room at 11641 Blocker Drive, Auburn.

Profit and Loss
Placer County RCD
July, 2025-March, 2026

	Feb 2026	Mar 2026	Total
Income			
CONTRIBUTED SUPPORT			
Chipping Service Contributions	1,440.00	3,640.00	35,080.00
Federal Grants/Contracts			528,747.02
Foundation/Trust Grants	297.15	9,492.88	35,911.54
State Grants		787,514.12	2,248,557.68
Total for CONTRIBUTED SUPPORT	1,737.15	800,647.00	\$2,848,296.24
EARNED REVENUES			
Administrative Fees (Indirect Cost)		95,120.07	351,711.97
County Contracts/Fees			172,169.17
Donations	15.00	840.00	1,300.01
Interest Income - Operations	14,482.82	25,670.37	82,859.64
Property Tax Revenues		230.26	338,231.08
Settlement Revenue	1,254,090.00		1,254,090.00
Special District - Income	4,908.75	475.62	207,368.51
Surplus Equipment Revenue			40,000.00
Total for EARNED REVENUES	1,273,496.57	122,336.32	\$2,447,730.38
Uncategorized Income	111.32		111.32
Total for Income	1,275,345.04	922,983.32	\$5,296,137.94
Gross Profit	1,275,345.04	922,983.32	\$5,296,137.94
Expenses			
Accounting, Bookkeeping & Audit	4,120.00		20,830.00
Bank Charges & C/C Fees	65.55	100.39	1,158.54
Contractual Services			
Grants/Agreements/Projects	813,573.88	473,027.02	3,085,581.79
Match - Contractual	297.15		7,062.78
Total for Grants/Agreements/Projects	813,871.03	473,027.02	\$3,092,644.57
Operations	2,367.86	1,750.76	23,875.84
Total for Contractual Services	816,238.89	474,777.78	\$3,116,520.41
Copier Lease	128.70	128.70	1,158.30
Education & Training Fees	300.00		5,001.42
Equipment			
Equipment Approved by Grantor			68,779.43
Total for Equipment			\$68,779.43
Insurance - Health Active	23,356.43	23,356.43	216,549.91
Insurance-Health Retirees	1,786.80	4,610.80	27,231.80
Insurance Liability		47.50	41,262.41
Insurance - Workmen's Compensation			30,131.36
LAFCO Fees			772.56
Legal Fees	1,713.25	157.50	14,112.90
Materials & Supplies			

Field Supplies inc. Forestry Truck Exp	857.67	1,889.28	-682.56
Fuel	2,353.87	1,016.64	11,931.73
Grants/Agreements/Programs	5,994.39	22,016.05	64,789.94
Office Supplies		926.24	5,336.80
Shop Supplies & Equipment < \$500			2,360.81
Uniforms/Safety		66.69	436.12
Total for Materials & Supplies	9,205.93	25,914.90	\$84,172.84
Meals and Entertainment	351.55	0.00	1,362.95
Membership Dues			10,163.00
Other Grant/Program Costs	93,523.90	35,742.62	249,899.69
Payroll Expenses			
Accrued Leave Payout due to Separation			3,825.48
Leave Wages; Holiday/Vacation/Sick/Comp	15,878.16	15,502.00	165,915.98
Payroll Admin Cost (County)			10,830.70
Payroll Tax Expense	8,931.14	8,277.34	75,338.27
PERS	9,616.38	9,738.56	83,910.11
Professional Development Leave			4,134.78
Wages	126,735.36	93,177.37	817,338.96
Total for Payroll Expenses	161,161.04	126,695.27	\$1,161,294.28
Postage & Mail Delivery		75.71	292.71
Printing & Copying		2,822.72	3,882.04
Property Tax Admin			9,572.86
Rent Expense	7,173.87	7,173.87	70,349.29
Repair & Maintenance			9,752.69
Subscriptions	628.85	648.49	23,905.47
Telephone (Cell) Stipends	375.00	875.00	4,425.00
Travel & Mileage	1,018.79	4,728.87	19,044.61
Unfunded Retirement Plan Expenses			36,618.00
Utilities			
PG&E	891.68	840.62	5,954.13
Phone/Internet	400.51	1,383.99	8,918.97
Total for Utilities	1,292.19	2,224.61	\$14,873.10
Total for EXPENSES	1,122,440.74	710,081.16	\$5,243,117.57
Uncategorized Expense			64.14
Total for Expenses	1,122,440.74	710,081.16	\$5,243,181.71
Net Operating Income	152,904.30	212,902.16	\$52,956.23
Other Income			
Other Expenses			
Other Miscellaneous Expense			0.00
Total for Other Expenses			\$0.00
Net Other Income			\$0.00
Net Income	152,904.30	212,902.16	\$52,956.23

Balance Sheet
Placer County RCD
As of Mar 31, 2026

	Feb 2026	Mar 2026
Assets		
Current Assets		
Bank Accounts		
Placer County Checking	8,182,126.29	7,913,937.24
Total for Bank Accounts	8,182,126.29	7,913,937.24
Accounts Receivable		
Accounts Receivable	1,017,744.62	913,092.55
Accounts Receivable - Reimbursements (deleted)	0.00	0.00
Accounts Receivable - Unbilled	1,132.51	1,132.51
Total for Accounts Receivable	1,018,877.13	914,225.06
Other Current Assets		
Prepaid Expenses	0.00	0.00
Prepaid Expenses - Insurance	0.00	0.00
Prepaid Rent	0.00	0.00
Total for Prepaid Expenses	0.00	0.00
Undeposited Funds	8,160.00	160.00
Def Outflows - OPEB	33,463.00	33,463.00
Def Outflows - Pension	286,345.00	286,345.00
Security Deposit	6,476.80	6,476.80
Total for Other Current Assets	334,444.80	326,444.80
Total for Current Assets	9,535,448.22	9,154,607.10
Fixed Assets		
Leased Assets		
Leased Asset - Accumulated Depreciation	-133,835.00	-133,835.00
Leased Assets - Original	172,557.00	172,557.00
Total for Leased Assets	180,713.00	180,713.00
Machinery and Equipment		
Machinery & Equipment - Depreciation	-196,238.00	-196,238.00
Machinery & Equipment - Original Cost	565,556.06	565,556.06
Total for Machinery and Equipment	369,318.06	369,318.06
Total for Fixed Assets	550,031.06	550,031.06
Total for Assets	10,085,479.28	9,704,638.16
Liabilities and Equity		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts Payable	1,048,692.92	474,458.25
Total for Accounts Payable	1,048,692.92	474,458.25
Credit Cards		
Cal Card Credit Card	18,033.79	7,290.29
Total for Credit Cards	18,033.79	7,290.29

Other Current Liabilities		
Salaries and Benefits Payable	24,815.48	16,097.83
Sales Tax Payable	0.31	0.31
Unearned Revenues	0.00	0.00
Due to Placer Sierra Fire Safe Council	8,139.78	8,139.78
Unearned Revenue - CALFire Mosquito 3 Rec & Ref	179,612.72	179,612.72
Unearned Revenue - CALFire - Placer Sierra Fuels #5GA23100	0.00	0.00
Unearned Revenue - Central Sierra HSP BG	905,106.09	905,106.09
Unearned Revenue - Forestry Mentorship Program	5,261.62	5,261.62
Unearned Revenue - One Tree Planted (MOSQ 3)	14,971.60	14,971.60
Unearned Revenue - PBPL Private Donations	165.33	117.87
Unearned Revenue - PC Air Pollution Control District	25,000.00	25,000.00
Unearned Revenue - Red Sesbania Eradication Collaborative Effort	0.00	0.00
Unearned Revenue - Rose Foundation	16,924.09	16,924.09
Unearned Revenue - Tahoe Truckee Com Found	10,000.00	10,000.00
Unearned Revenue - Urban & Community Support	655.40	655.40
Unearned Revenue - USFS Mosquito 4	0.00	0.00
Unearned Revenue - USF&W Riparian	266.59	266.59
Unearned Revenue - Wild Turkey Federation	5,000.00	5,000.00
Total for Unearned Revenues	1,171,103.22	1,171,055.76
Accrued Leaves Payable	116,276.29	116,276.29
Def Inflows - OPEB	6,731.00	6,731.00
Def Inflows - Pension	12,867.00	12,867.00
Lease Payable	141,502.00	141,502.00
Lease Payable - Current	61,533.00	61,533.00
Total for Other Current Liabilities	1,534,828.30	1,526,063.19
Total for Current Liabilities	2,601,555.01	2,007,811.73
Long-term Liabilities		
Net OPEB Liability	120,825.00	120,825.00
Net Pension Liability	412,626.00	412,626.00
Total for Long-term Liabilities	533,451.00	533,451.00
Total for Liabilities	3,135,006.01	2,541,262.73
Equity		
Unrestricted Assigned Settlement Funds	4,816,911.13	4,816,911.13
Assigned Funds	902,902.36	902,902.36
Net Investment in Capital Assets	478,639.00	478,639.00
Prior Period Adjustment	80.00	80.00
Net Assets	911,886.71	911,886.71
Net Income	-159,945.93	52,956.23
Total for Equity	6,950,473.27	7,163,375.43
Total for Liabilities and Equity	10,085,479.28	9,704,638.16

**A/R Aging Detail Report
Placer County RCD
As of Mar 31, 2026**

	Date	Transaction type	Num	Donor full name	Department full name	Due date	Amount	Open balance
91 or more days past due								
	06/30/2024	Journal Entry	CAPGAP AR TO 6.30.24	Yolo County RCD		06/30/2024	558.09	558.09
	06/30/2025	Journal Entry	CAPGAP 6.30.25	Yolo County RCD		06/30/2025	574.42	574.42
	09/30/2025	Invoice	25-3212	CA Association of Resource Conservation Districts	40- Temporarily Restricted Funds:NRCS - RCPP #2871(FY24)	09/30/2025	8,898.32	8,898.32
Total for 91 or more days past due							\$10,030.83	\$10,030.83
61 - 90 days past due								
	12/31/2025	Invoice	26-3299	CA Association of Resource Conservation Districts	40- Temporarily Restricted Funds:CARCD Equity Grant	12/31/2025	926.07	926.07
	12/31/2025	Invoice	26-3300	CA Association of Resource Conservation Districts	40- Temporarily Restricted Funds:CARCD Workforce Development	12/31/2025	5,019.95	5,019.95
	12/31/2025	Invoice	26-3349	CA Association of Resource Conservation Districts	40- Temporarily Restricted Funds:NRCS - RCPP #2871(FY24)	12/31/2025	321.14	321.14
Total for 61 - 90 days past due							\$6,267.16	\$6,267.16
31 - 60 days past due								
	01/08/2026	Invoice	26-3291	One Tree Planted, Inc.	Reforestation	02/07/2026	5,000.00	5,000.00
Total for 31 - 60 days past due							\$5,000.00	\$5,000.00
1 - 30 days past due								
	03/24/2026	Invoice	26-3396	California Department of Forestry & Fire	40- Temporarily Restricted Funds:#5GA23100 Placer Sierra Fuels	03/24/2026	341,291.79	341,291.79
	03/30/2026	Invoice	26-3397	California Department of Forestry & Fire	40- Temporarily Restricted Funds:#5GA21147 North Fork Phase 1B	03/30/2026	185,942.90	185,942.90
	03/30/2026	Invoice	26-3398	California Department of Forestry & Fire	40- Temporarily Restricted Funds:#5GA21148 Mosquito Fire 2 Hazard Tree Mitigation	03/30/2026	174,841.61	174,841.61
	03/30/2026	Invoice	26-3399	California Department of Forestry & Fire	40- Temporarily Restricted Funds:#8GA23995 WRFs PBPL	03/30/2026	15,397.26	15,397.26
	03/30/2026	Invoice	26-3436	California Department of Forestry & Fire	40- Temporarily Restricted Funds:#5GA21146 Mosquito Fire 1 Tree Mortality Project	03/30/2026	6,348.71	6,348.71
Total for 1 - 30 days past due							\$723,822.27	\$723,822.27
CURRENT								
	03/31/2026	Invoice	26-3437	California Department of Forestry & Fire	40- Temporarily Restricted Funds:#8GA21903 PCCF Block Grant	03/31/2026	63,731.47	63,731.47
	03/31/2026	Invoice	26-3438	California Department of Forestry & Fire	40- Temporarily Restricted Funds:#8GA21018 Forestry Mentorship Program	03/31/2026	72,913.90	72,913.90
	03/31/2026	Invoice	26-3451	CA Association of Resource Conservation Districts	40- Temporarily Restricted Funds:CARCD/NRCS Forestry TA	03/31/2026	3,905.54	3,905.54
	03/31/2026	Invoice	26-3452	CA Association of Resource Conservation Districts	40- Temporarily Restricted Funds:NRCS - RCPP #2871(FY24)	03/31/2026	4,612.15	4,612.15
	03/31/2026	Invoice	26-3453	CA Association of Resource Conservation Districts	40- Temporarily Restricted Funds:CARCD Equity Grant	03/31/2026	3,222.87	3,222.87
	03/31/2026	Invoice	26-3475	CA Association of Resource Conservation Districts	40- Temporarily Restricted Funds:WCB Pollinator Habitat	03/31/2026	19,918.87	19,918.87
	03/17/2026	Invoice	26-3367	Tiffany Johnson	30 - Board Designated Funds:Chipper Cost Share	04/16/2026	80.00	80.00
	03/20/2026	Invoice	26-3392	Michele Grindy	30 - Board Designated Funds:Chipper Cost Share	04/19/2026	80.00	80.00
	03/20/2026	Invoice	26-3391	Travis Claxton	30 - Board Designated Funds:Chipper Cost Share	04/19/2026	80.00	80.00
	03/20/2026	Invoice	26-3395	Kuelper Korrin	30 - Board Designated Funds:Chipper Cost Share	04/19/2026	80.00	80.00
	03/31/2026	Invoice	26-3401	James Gleason	30 - Board Designated Funds:Chipper Cost Share	04/30/2026	80.00	80.00
	03/31/2026	Invoice	26-3402	Chris Palamidessi	30 - Board Designated Funds:Chipper Cost Share	04/30/2026	400.00	400.00
Total for CURRENT							\$169,104.80	\$169,104.80
	TOTAL						\$914,225.06	\$914,225.06

Transaction Report

Placer County RCD

February-March, 2026

Transaction date	Transaction type	Num	Name	Description	Item split account	Amount	Balance
Placer County Checking							
Beginning Balance							2,454,138.09
02/01/2026	Deposit		Eric Nelson	System-recorded deposit for QuickBooks Payments	Undeposited Funds	80.00	2,454,218.09
02/01/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Bank Charges & C/C Fees	-2.24	2,454,215.85
02/02/2026	Bill Payment (Check)	11393950	Far Western Anthropological Research Group, Inc		Accounts Payable	-1,410.13	2,452,805.72
02/03/2026	Bill Payment (Check)	EFT-736310	MacLeod Watts, Inc.		Accounts Payable	-3,100.00	2,449,705.72
02/03/2026	Deposit				Donations	5.00	2,449,710.72
02/04/2026	Deposit			System-recorded deposit for QuickBooks Payments		320.00	2,450,030.72
02/04/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Bank Charges & C/C Fees	-8.96	2,450,021.76
02/04/2026	Bill Payment (Check)	11394440	White Oak Land Management		Accounts Payable	-990.00	2,449,031.76
02/05/2026	Payment		City of San Mateo		Accounts Receivable	100,000.00	2,549,031.76
02/05/2026	Deposit		Kimberly Aanenson	System-recorded deposit for QuickBooks Payments	Undeposited Funds	80.00	2,549,111.76
02/05/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Bank Charges & C/C Fees	-2.24	2,549,109.52
02/06/2026	Journal Entry	Pay Period 16		RCD Payroll PP#16 period ending January 23., 2026		-66,854.62	2,482,254.90
02/08/2026	Deposit		Ben Branaugh	System-recorded deposit for QuickBooks Payments	Undeposited Funds	80.00	2,482,334.90
02/08/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Bank Charges & C/C Fees	-2.24	2,482,332.66
02/12/2026	Deposit		Heidi Storm	System-recorded deposit for QuickBooks Payments	Undeposited Funds	80.00	2,482,412.66
02/12/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Bank Charges & C/C Fees	-2.24	2,482,410.42
02/13/2026	Deposit			System-recorded deposit for QuickBooks Payments		320.00	2,482,730.42
02/13/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Bank Charges & C/C Fees	-8.96	2,482,721.46
02/13/2026	Bill Payment (Check)	11395478	Ellen Murphy		Accounts Payable	-232.81	2,482,488.65
02/13/2026	Bill Payment (Check)	11395484	Will Tupen		Accounts Payable	-180.41	2,482,308.24
02/13/2026	Bill Payment (Check)	11395481	Carpet Pro/Clean Pro		Accounts Payable	-580.00	2,481,728.24
02/13/2026	Bill Payment (Check)	11395482	Scott Stephenson		Accounts Payable	-135.55	2,481,592.69
02/13/2026	Bill Payment (Check)	11395483	Donna Thomassen		Accounts Payable	-50.00	2,481,542.69
02/13/2026	Bill Payment (Check)	11395477	Carina Merrick		Accounts Payable	-565.95	2,480,976.74
02/13/2026	Bill Payment (Check)	11395476	Sarah Jones		Accounts Payable	-57.25	2,480,919.49
02/13/2026	Bill Payment (Check)	11395479	Reioux, Jerry		Accounts Payable	-39.21	2,480,880.28
02/13/2026	Bill Payment (Check)	11395480	Sierra Safety		Accounts Payable	-185.65	2,480,694.63
02/13/2026	Deposit			Donation from raised bed plans	Donations	10.00	2,480,704.63
02/17/2026	Bill Payment (Check)	EFT-740881	Maloney, Kathryn L.		Accounts Payable	-950.00	2,479,754.63
02/18/2026	Deposit		Tom Harper	System-recorded deposit for QuickBooks Payments	Undeposited Funds	80.00	2,479,834.63
02/18/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Bank Charges & C/C Fees	-2.24	2,479,832.39
02/18/2026	Journal Entry	Stale Dated Ck		Stale dated check to Mark White #11366395 dated 7/21/25		111.32	2,479,943.71
02/18/2026	Bill Payment (Check)	11395805	Chacewater, Inc.		Accounts Payable	-13,985.24	2,465,958.47
02/18/2026	Bill Payment (Check)	11395810	Rana Family Farms		Accounts Payable	-48,981.02	2,416,977.45
02/18/2026	Bill Payment (Check)	11395814	Cary Roulet		Accounts Payable	-6,925.59	2,410,051.86
02/18/2026	Bill Payment (Check)	11395816	TUV SUD America, Inc.		Accounts Payable	-9,545.00	2,400,506.86
02/18/2026	Bill Payment (Check)	11395808	Gwinn Construction		Accounts Payable	-2,660.27	2,397,846.59
02/18/2026	Bill Payment (Check)	11395804	Auburn Creekside LLC		Accounts Payable	-4,513.60	2,393,332.99
02/18/2026	Bill Payment (Check)	11395811	TeamLogic IT		Accounts Payable	-1,050.00	2,392,282.99
02/18/2026	Bill Payment (Check)	11395813	Richardson and Company		Accounts Payable	-4,120.00	2,388,162.99
02/18/2026	Bill Payment (Check)	11395812	Red Mountain Resource LLC		Accounts Payable	-65,467.80	2,322,695.19
02/18/2026	Bill Payment (Check)	11395815	Special District Risk Management Authority		Accounts Payable	-26,700.47	2,295,994.72
02/18/2026	Bill Payment (Check)	11395809	Kronick Moskovitz Tiedemann & Girard		Accounts Payable	-4,929.90	2,291,064.82
02/18/2026	Bill Payment (Check)	EFT-740905	Cordi Craig		Accounts Payable	-332.51	2,290,732.31
02/18/2026	Bill Payment (Check)	EFT-740908	Lewis Campbell		Accounts Payable	-899.82	2,289,832.49
02/18/2026	Bill Payment (Check)	EFT-740911	Liana Vitousek		Accounts Payable	-115.25	2,289,717.24
02/18/2026	Bill Payment (Check)	11395806	Corn flower Farms, Inc.		Accounts Payable	-4,185.75	2,285,531.49
02/18/2026	Bill Payment (Check)	11395807	Far Western Anthropological Research Group, Inc		Accounts Payable	-26,641.43	2,258,890.06

Transaction date	Transaction type	Num	Name	Description	Item split account	Amount	Balance
02/19/2026	Deposit		Elizabeth Cutter	System-recorded deposit for QuickBooks Payments	Undeposited Funds	80.00	2,258,970.06
02/19/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Bank Charges & C/C Fees	-2.24	2,258,967.82
02/20/2026	Journal Entry	Pay Period 17		RCD Payroll PP#17 period ending February 6, 2026		-69,904.67	2,189,063.15
02/20/2026	Deposit		Jason Toner	System-recorded deposit for QuickBooks Payments	Undeposited Funds	120.00	2,189,183.15
02/20/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Bank Charges & C/C Fees	-3.36	2,189,179.79
02/20/2026	Bill Payment (Check)	11396201	Dept. Forestry & Fire Protectn		Accounts Payable	-297.15	2,188,882.64
02/20/2026	Bill Payment (Check)	EFT-745014	Volcano Creek Enterprises, Inc.		Accounts Payable	-36,236.50	2,152,646.14
02/22/2026	Deposit		Virginia Davies	System-recorded deposit for QuickBooks Payments	Undeposited Funds	160.00	2,152,806.14
02/22/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Bank Charges & C/C Fees	-4.48	2,152,801.66
02/23/2026	Bill Payment (Check)	11396322	Westside Spreading, LLC		Accounts Payable	-68,565.48	2,084,236.18
02/23/2026	Journal Entry	January Fuel Use		January Fuel purchase		-1,335.97	2,082,900.21
02/24/2026	Deposit			System-recorded deposit for QuickBooks Payments		240.00	2,083,140.21
02/24/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Bank Charges & C/C Fees	-6.72	2,083,133.49
02/25/2026	Journal Entry	BOARD ASSIGNMENT		2.27.26 Board approved moving settlement funds to UR Assigned Settlement Funds Account		6,071,001.13	8,154,134.62
02/26/2026	Deposit		Bill Stack	System-recorded deposit for QuickBooks Payments	Undeposited Funds	80.00	8,154,214.62
02/26/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Bank Charges & C/C Fees	-2.24	8,154,212.38
02/27/2026	Deposit		American River Conservancy		Undeposited Funds	4,908.75	8,159,121.13
02/27/2026	Deposit		Placer County Water Agency - Donor		Undeposited Funds	3,663.62	8,162,784.75
02/27/2026	Deposit		California Department of Forestry & Fire		Undeposited Funds	3,458.70	8,166,243.45
02/27/2026	Deposit					260.00	8,166,503.45
02/28/2026	Journal Entry	Feb'26 Legal Services		Legal services February 2026; PSC signatures and calls w/ SJ		-400.50	8,166,102.95
02/28/2026	Journal Entry	FEB '26 FUEL USE		Forestry Truck Fuel charges February 2026		-1,803.52	8,164,299.43
02/28/2026	Journal Entry	EMPE Health Ins Ded		Employee w/holding for health insurance transferred held in PR withholding acct Feb 2026		3,344.04	8,167,643.47
02/28/2026	Journal Entry	Interest Inc Feb '26		Interest Income February 2026 pending disbursement to grant advances		7,726.78	8,175,370.25
02/28/2026	Journal Entry	Interest Inc Feb '26		UR 2022 Mosquito Fire Fund Settlement Interest Income February 2026		6,756.04	8,182,126.29
03/01/2026	Deposit		Kim Dietz	System-recorded deposit for QuickBooks Payments	Undeposited Funds	80.00	8,182,206.29
03/01/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Bank Charges & C/C Fees	-2.24	8,182,204.05
03/02/2026	Payment	CS165346	US Forest Service		Accounts Receivable	273,495.99	8,455,700.04
03/02/2026	Deposit			2 \$10 donation - raised planters	Donations	20.00	8,455,720.04
03/04/2026	Deposit			System-recorded deposit for QuickBooks Payments		480.00	8,456,200.04
03/04/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Bank Charges & C/C Fees	-13.44	8,456,186.60
03/04/2026	Bill Payment (Check)	11398025	Kronick Moskovitz Tiedemann & Girard		Accounts Payable	-1,312.75	8,454,873.85
03/04/2026	Bill Payment (Check)	11398027	Carpet Pro/Clean Pro		Accounts Payable	-580.00	8,454,293.85
03/04/2026	Bill Payment (Check)	11398029	White, Mark		Accounts Payable	-836.80	8,453,457.05
03/04/2026	Bill Payment (Check)	11398026	Red Mountain Resource LLC		Accounts Payable	-283,170.13	8,170,286.92
03/04/2026	Check	11398028	Cal Card US Bank		Cal Card Credit Card	-16,390.22	8,153,896.70
03/04/2026	Deposit			Donations for accessible raised beds	Donations	20.00	8,153,916.70
03/05/2026	Deposit			System-recorded deposit for QuickBooks Payments		160.00	8,154,076.70
03/05/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Bank Charges & C/C Fees	-4.48	8,154,072.22
03/05/2026	Bill Payment (Check)	11398157	TUV SUD America, Inc.		Accounts Payable	-6,715.56	8,147,356.66
03/05/2026	Bill Payment (Check)	11398158	Raymond Yeung		Accounts Payable	-33,758.89	8,113,597.77
03/05/2026	Bill Payment (Check)	11398156	Cheryl Dimson		Accounts Payable	-10,943.62	8,102,654.15
03/06/2026	Bill Payment (Check)	EFT-75087	Gresham, Richard		Accounts Payable	-1,874.00	8,100,780.15
03/06/2026	Journal Entry	Pay Period 18		RCD Payroll PP#18 period ending February 20, 2026		-67,544.30	8,033,235.85
03/06/2026	Bill Payment (Check)	11398285	Timbersmith Corporation		Accounts Payable	-141,050.00	7,892,185.85
03/06/2026	Bill Payment (Check)	EFT-750291	Volcano Creek Enterprises, Inc.		Accounts Payable	-34,293.51	7,857,892.34
03/11/2026	Deposit		Charles Pike	System-recorded deposit for QuickBooks Payments	Undeposited Funds	80.00	7,857,972.34
03/11/2026	Expense				Bank Charges & C/C Fees	-2.24	7,857,970.10
03/12/2026	Check	11398723	Auburn Collision Center	Repair truck from damage incurred while in field. TRUCK #?	Field Supplies inc. Forestry Truck Exp	-4,296.15	7,853,673.95
03/13/2026	Deposit		Nancy Jeanne Payne	Donation to Chipper Program from Nancy Jeanne Payne	Donations	400.00	7,854,073.95
03/13/2026	Bill Payment (Check)	11398856	Shelby MacKenzie Resnick		Accounts Payable	-454.05	7,853,619.90
03/13/2026	Bill Payment (Check)	11398852	Miah Domel		Accounts Payable	-600.00	7,853,019.90
03/13/2026	Bill Payment (Check)	11398855	Mary Kelly		Accounts Payable	-135.00	7,852,884.90
03/13/2026	Bill Payment (Check)	11398857	Marcos Santos		Accounts Payable	-464.99	7,852,419.91

Transaction date	Transaction type	Num	Name	Description	Item split account	Amount	Balance
03/13/2026	Bill Payment (Check)	11398854	Lillian Gallardo		Accounts Payable	129.57	7,852,390.34
03/13/2026	Bill Payment (Check)	11398853	Keegan Fish		Accounts Payable	-150.00	7,852,240.34
03/13/2026	Bill Payment (Check)	11398809	Will Tupen		Accounts Payable	-65.92	7,852,174.42
03/13/2026	Bill Payment (Check)	11398806	Ellen Murphy		Accounts Payable	-317.40	7,851,857.02
03/13/2026	Bill Payment (Check)	11398807	Scott Stephenson		Accounts Payable	-445.84	7,851,411.18
03/13/2026	Bill Payment (Check)	11398805	Valerie Elder		Accounts Payable	-2,652.00	7,848,759.18
03/13/2026	Bill Payment (Check)	11398808	Donna Thomassen		Accounts Payable	-50.00	7,848,709.18
03/13/2026	Bill Payment (Check)	11398804	CARCD		Accounts Payable	-380.44	7,848,328.74
03/13/2026	Deposit		CalCard	CALCARD rebate 4Q 2025	Special District - Income	475.62	7,848,804.36
03/13/2026	Deposit		CA Association of Resource Conservation Districts		Undeposited Funds	2,915.44	7,851,719.80
03/13/2026	Deposit				Undeposited Funds	8,000.00	7,859,719.80
03/13/2026	Deposit		California Department of Forestry & Fire			89,582.36	7,949,302.16
03/13/2026	Deposit		Nancy Jeanne Payne	Year end donation from customer through retirement account	Donations	400.00	7,949,702.16
03/15/2026	Journal Entry	Pay Period 19		RCD Payroll PP#19 period ending March 6, 2026		-67,868.62	7,881,833.54
03/16/2026	Bill Payment (Check)	11398953	Special District Risk Management Authority		Accounts Payable	-26,700.47	7,855,133.07
03/16/2026	Bill Payment (Check)	11398952	Red Mountain Resource LLC		Accounts Payable	-73,739.77	7,781,393.30
03/16/2026	Bill Payment (Check)	11398950	Georgetown Divide RCD		Accounts Payable	-260,104.76	7,521,288.54
03/16/2026	Bill Payment (Check)	11398949	Auburn Saw Inc.		Accounts Payable	-5,450.20	7,515,838.34
03/16/2026	Bill Payment (Check)	11398951	TeamLogic IT		Accounts Payable	-1,050.00	7,514,788.34
03/16/2026	Bill Payment (Check)	11398948	Dr. Renaldo Arroyo		Accounts Payable	-4,605.02	7,510,183.32
03/17/2026	Bill Payment (Check)	EFT-750914	Cordi Craig		Accounts Payable	-461.67	7,509,721.65
03/17/2026	Bill Payment (Check)	EFT-750917	Liana Vitousek		Accounts Payable	-391.06	7,509,330.59
03/17/2026	Bill Payment (Check)	EFT-750906	Lewis Campbell		Accounts Payable	-486.61	7,508,843.98
03/17/2026	Bill Payment (Check)	EFT-750913	Espinola, Katie P.		Accounts Payable	-133.06	7,508,710.92
03/17/2026	Bill Payment (Check)	EFT-750923	Maloney, Kathryn L.		Accounts Payable	-950.00	7,507,760.92
03/17/2026	Bill Payment (Check)	11399074	Cascade Fire Equipment		Accounts Payable	-3,561.98	7,504,198.94
03/17/2026	Bill Payment (Check)	11399075	Gwinn Construction		Accounts Payable	-2,660.27	7,501,538.67
03/18/2026	Deposit			System-recorded deposit for QuickBooks Payments		500.00	7,502,038.67
03/18/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Bank Charges & C/C Fees	-14.00	7,502,024.67
03/19/2026	Deposit			System-recorded deposit for QuickBooks Payments		920.00	7,502,944.67
03/19/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Bank Charges & C/C Fees	-25.76	7,502,918.91
03/20/2026	Deposit			System-recorded deposit for QuickBooks Payments		280.00	7,503,198.91
03/20/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Bank Charges & C/C Fees	-7.84	7,503,191.07
03/20/2026	Deposit		California Department of Forestry & Fire			476,197.76	7,979,388.83
03/20/2026	Bill Payment (Check)	EFT-755086	ECORP Consulting, Inc.		Accounts Payable	-6,559.87	7,972,828.96
03/22/2026	Deposit			System-recorded deposit for QuickBooks Payments		240.00	7,973,068.96
03/22/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Bank Charges & C/C Fees	-6.72	7,973,062.24
03/23/2026	Bill Payment (Check)	11399579	Reioux, Jerry		Accounts Payable	-20.48	7,973,041.76
03/24/2026	Deposit		David Rosenquist	System-recorded deposit for QuickBooks Payments	Undeposited Funds	80.00	7,973,121.76
03/24/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Bank Charges & C/C Fees	-2.24	7,973,119.52
03/27/2026	Bill Payment (Check)	EFT-755347	David Curry		Accounts Payable	-300.00	7,972,819.52
03/27/2026	Deposit		Naomi Kendall	System-recorded deposit for QuickBooks Payments	Undeposited Funds	100.00	7,972,919.52
03/27/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Bank Charges & C/C Fees	-2.80	7,972,916.72
03/27/2026	Bill Payment (Check)	11400681	Jessica Conley		Accounts Payable	-470.70	7,972,446.02
03/27/2026	Bill Payment (Check)	11400680	Ryley Chaffeur		Accounts Payable	-600.00	7,971,846.02
03/27/2026	Bill Payment (Check)	11400683	Isabella Sanchez		Accounts Payable	-600.00	7,971,246.02
03/27/2026	Bill Payment (Check)	11400676	Leigh Ambrose		Accounts Payable	-121.22	7,971,124.80
03/27/2026	Bill Payment (Check)	11400678	Jermiah Issac Behill		Accounts Payable	-58.59	7,971,066.21
03/27/2026	Bill Payment (Check)	11400677	Tomas Angulo		Accounts Payable	-517.34	7,970,548.87
03/27/2026	Bill Payment (Check)	11400679	Elan Bustos		Accounts Payable	-394.25	7,970,154.62
03/27/2026	Bill Payment (Check)	11400682	Oliver Dunigan		Accounts Payable	-470.69	7,969,683.93
03/27/2026	Bill Payment (Check)	11400655	Placer County Farm Bureau		Accounts Payable	-200.00	7,969,483.93
03/27/2026	Check	11400656	Cal Card US Bank		Cal Card Credit Card	-16,673.28	7,952,810.65
03/30/2026	Deposit		Joseph Marrone	System-recorded deposit for QuickBooks Payments	Undeposited Funds	80.00	7,952,890.65

Transaction date	Transaction type	Num	Name	Description	Item split account	Amount	Balance
03/30/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Bank Charges & C/C Fees	14 2.24	7,952,888.41
03/30/2026	Bill Payment (Check)	11400786	Auburn Creekside LLC		Accounts Payable	-4,513.60	7,948,374.81
03/30/2026	Bill Payment (Check)	11400789	Timbersmith Corporation		Accounts Payable	-109,993.83	7,838,380.98
03/30/2026	Bill Payment (Check)	11400790	TUV SUD America, Inc.		Accounts Payable	-10,139.04	7,828,241.94
03/30/2026	Bill Payment (Check)	11400792	White Oak Land Management		Accounts Payable	-32,600.00	7,795,641.94
03/30/2026	Bill Payment (Check)	11400791	West Wise Farm, Inc.		Accounts Payable	-33,217.48	7,762,424.46
03/30/2026	Bill Payment (Check)	11400787	Gurdial Kang		Accounts Payable	-29,210.12	7,733,214.34
03/30/2026	Bill Payment (Check)	11400788	Positive Images		Accounts Payable	-1,800.00	7,731,414.34
03/31/2026	Payment		NRCS		Accounts Receivable	6,975.69	7,738,390.03
03/31/2026	Deposit		Patrick Downey	CS167286	Undeposited Funds	80.00	7,738,470.03
03/31/2026	Deposit		CA Association of Resource Conservation Districts	CS167288	Undeposited Funds	31,091.77	7,769,561.80
03/31/2026	Deposit		California Department of Forestry & Fire	CS167287	Undeposited Funds	5,460.95	7,775,022.75
03/31/2026	Deposit		Placer County CEO	CS167290	Undeposited Funds	111,619.18	7,886,641.93
03/31/2026	Journal Entry	Fuel March 2026		March '26 Fuel charges		-1,949.36	7,884,692.57
03/31/2026	Journal Entry	PROP TAX March '26		2025/26 Current Unsecured Apportionment #3 11/26/25-03/30/26		168.46	7,884,861.03
03/31/2026	Journal Entry	PROP TAX March '26		2025/26 Delinquent Unsecured Apmt #2 11.26.25-03.30.26		61.80	7,884,922.83
03/31/2026	Journal Entry	PROP TAX March '27		Interest Income March 2026 pending disbursement to grant advances		10,050.85	7,894,973.68
03/31/2026	Journal Entry	PROP TAX March '27		UR 2022 Mosquito Fire Fund Settlement Interest Income March 2026		15,619.52	7,910,593.20
03/31/2026	Journal Entry	EMPEE Ded Mar' 26		Employee w/holding for health insurance transferred held in PR withholding acct Mar 2026		3,344.04	7,913,937.24
						\$5,459,799.15	
						\$5,459,799.15	

Accrual Basis Wednesday, April 22, 2026 09:21 PM GMT-07:00

PLACER COUNTY RESOURCE CONSERVATION DISTRICT
PARS OPEB Trust Program

Account Report for the Period
2/1/2026 to 2/28/2026

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

Account Summary

Source	Beginning Balance as of 2/1/2026	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 2/28/2026
OPEB	\$274,313.77	\$0.00	\$4,721.67	\$133.94	\$0.00	\$0.00	\$278,901.50
Totals	\$274,313.77	\$0.00	\$4,721.67	\$133.94	\$0.00	\$0.00	\$278,901.50

Investment Selection

Source	
OPEB	Balanced - Strategic Blend

Investment Objective

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

Investment Return

Source	1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
				3-Years	5-Years	10-Years	
OPEB	1.72%	3.79%	14.83%	13.71%	7.06%	8.18%	4/3/2014

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

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

PLACER COUNTY RESOURCE CONSERVATION DISTRICT
PARS OPEB Trust Program

Account Report for the Period
3/1/2026 to 3/31/2026

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

Account Summary

Source	Beginning Balance as of 3/1/2026	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 3/31/2026
OPEB	\$278,901.50	\$0.00	-\$12,272.14	\$136.01	\$0.00	\$0.00	\$266,493.35
Totals	\$278,901.50	\$0.00	-\$12,272.14	\$136.01	\$0.00	\$0.00	\$266,493.35

Investment Selection

Source	
OPEB	Balanced - Strategic Blend

Investment Objective

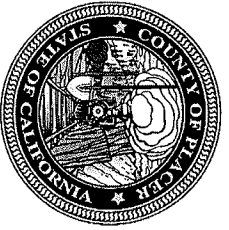
Source	
OPEB	The dual goals of the Balanced Strategy are growth of principal and income. While dividend and interest income are an important component of the objective's total return, it is expected that capital appreciation will comprise a larger portion of the total return. The portfolio will be allocated 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	-4.40%	-1.06%	12.80%	11.44%	5.84%	7.36%	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



OFFICE OF TRISTAN BUTCHER
TREASURER-TAX COLLECTOR

COUNTY OF PLACER

TREASURER'S POOLED INVESTMENT REPORT

For the Month of March 31, 2026

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PREFACE

Placer County Treasurer's Pooled Investment Report

March 31, 2026

For the purpose of clarity, the following glossary of investment terms has been provided.

Book Value is the purchase price of a security plus amortization of any premium or discount. This may be more or less than face value, depending upon whether the security was purchased at a premium or at a discount.

Par Value is the principal amount of a security and the amount of principal that will be paid at maturity.

Market Value is the value at which a security can be sold at the time it is priced or the need to sell arises.

Market values are only relevant if the investment is sold prior to maturity. Profit or loss would be realized only if the specific investment were to be sold.

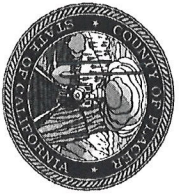
Government Code 53646 Compliance Report

The following information is a monthly update of funds on deposit in the Placer County Treasury pursuant to California Government code Section 53646. Further details of individual investments are included in the Treasurer's Monthly Investment Report. All investment transactions and decisions have been made with full compliance with California Government Code and Placer County's Statement of Investment Policy.

Individual securities are priced at the end of each month by Wells Fargo Bank.

The Weighted Average Maturity of the investments with the Treasury is 645 days.

The ability of the Placer County Treasury to meet its cash flow needs is demonstrated by \$696,428,405.77 in cash and investments maturing in the next 180 days.



**General Fund
Portfolio Management
Portfolio Summary
March 31, 2026**

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term	Days to Maturity	YTM 360 Equiv.	YTM 365 Equiv.
LGIIP	140,000,000.00	140,000,000.00	140,000,000.00	5.63	1	1	3.778	3.830
U.S. Treasury Coupons	805,000,000.00	783,026,196.27	782,019,335.32	31.47	1,144	609	4.045	4.101
mPower Placer - Long Term	2,698,455.85	2,659,777.61	2,699,930.82	0.11	7,337	3,791	4.044	4.100
Federal Agency Coupons	1,119,000,000.00	1,121,020,765.56	1,118,967,724.16	45.02	1,497	807	3.891	3.945
Collateralized Inactive Bank Deposi	5,000,000.00	5,000,000.00	5,000,000.00	0.20	1	1	3.877	3.931
Medium Term Notes	10,000,000.00	9,959,616.67	9,990,257.33	0.40	1,824	1,776	4.318	4.378
Negotiable Certificates of Deposit	205,000,000.00	204,865,550.00	205,000,000.00	8.25	411	240	4.010	4.066
Collateralized CDs	3,000,000.00	3,000,000.00	3,000,000.00	0.12	365	18	3.990	4.045
Supranational	60,000,000.00	58,056,434.72	58,246,632.79	2.34	1,552	1,280	3.762	3.814
Commercial Paper Disc. -Amortizing	55,000,000.00	54,878,000.00	54,878,000.00	2.21	50	22	3.629	3.679
Treasury Discounts -Amortizing	90,000,000.00	89,991,124.99	89,991,078.88	3.62	2	1	3.619	3.669
Local Agency Bond	8,392,800.78	7,791,491.58	8,392,800.78	0.34	7,443	4,544	2.936	2.977
mPower Placer	6,846,344.40	6,517,909.93	6,846,344.40	0.28	7,705	4,728	3.634	3.684
mPower - Folsom	320,669.71	314,966.80	320,669.71	0.01	7,684	3,937	3.440	3.488
Investments	2,510,258,270.74	2,487,081,864.13	2,485,352,774.19	100.00%	1,168	645	3.922	3.977

Cash								
Passbook/Checking (not included in yield calculations)	24,428,405.77	24,428,405.77	24,428,405.77		1	1	0.000	0.000
Total Cash and Investments	2,534,686,676.51	2,511,510,269.90	2,509,781,179.96		1,168	645	3.922	3.977
Total Earnings	March 31	Month Ending	Fiscal Year To Date					
Current Year	8,316,717.63	70,794,316.52						
Average Daily Balance	2,495,032,727.31	2,382,018,571.33						
Effective Rate of Return	3.92%	3.96%						


 JONATHAN SCHMIDT, ASST. TREASURER-TAX COLLECTOR 9113126

Reporting period 03/01/2026-03/31/2026
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**General Fund
Portfolio Management
Portfolio Details - Investments
March 31, 2026**

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM	Days to Maturity	Maturity Date
LGIP	22486	California Asset Mgmt Prog	40,000,000.00		40,000,000.00	40,000,000.00	40,000,000.00	3.830	3.830	1	
SYS23345	23345	CAITRUST	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	3.830	3.830	1	
		Subtotal and Average			140,000,000.00	140,000,000.00	140,000,000.00		3.830	1	

U.S. Treasury Coupons

9128282A7	22474	U.S. TREASURY COUPON	20,000,000.00	04/21/2023	20,000,000.00	19,830,400.00	19,840,449.67	1.500	3.799	136	08/15/2026
9128282R0	22475	U.S. TREASURY COUPON	20,000,000.00	04/21/2023	20,000,000.00	19,578,200.00	19,639,618.34	2.250	3.681	501	08/15/2027
9128283W8	22476	U.S. TREASURY COUPON	10,000,000.00	04/21/2023	10,000,000.00	9,808,200.00	9,847,445.52	2.750	3.644	685	02/15/2028
9128283W8	22593	U.S. TREASURY COUPON	10,000,000.00	06/29/2023	10,000,000.00	19,616,400.00	19,523,040.41	2.750	4.161	685	02/15/2028
91282CHH7	22612	U.S. TREASURY COUPON	10,000,000.00	07/10/2023	10,000,000.00	10,008,000.00	9,990,699.40	4.125	4.614	75	06/15/2028
91282CHU8	23055	U.S. TREASURY COUPON	10,000,000.00	08/28/2023	10,000,000.00	10,021,300.00	9,988,619.58	4.375	4.705	136	08/15/2026
91282CHM6	23117	U.S. TREASURY COUPON	20,000,000.00	10/16/2023	20,000,000.00	20,042,000.00	19,982,334.25	4.500	4.829	105	07/15/2026
912828X88	23118	U.S. TREASURY COUPON	20,000,000.00	10/16/2023	20,000,000.00	19,686,000.00	19,520,825.36	2.375	4.723	409	05/15/2027
9128284N7	23119	U.S. TREASURY COUPON	20,000,000.00	10/16/2023	20,000,000.00	19,619,600.00	19,331,197.70	2.875	4.642	775	05/15/2028
91282CHM6	23130	U.S. TREASURY COUPON	10,000,000.00	10/20/2023	10,000,000.00	10,021,000.00	9,984,726.91	4.500	5.073	105	07/15/2026
912828X88	23131	U.S. TREASURY COUPON	15,000,000.00	10/20/2023	15,000,000.00	14,764,500.00	14,598,317.58	2.375	5.014	409	05/15/2027
9128284N7	23132	U.S. TREASURY COUPON	15,000,000.00	10/20/2023	15,000,000.00	14,714,700.00	14,410,130.50	2.875	4.968	775	05/15/2028
91282CHM6	23150	U.S. TREASURY COUPON	10,000,000.00	11/06/2023	10,000,000.00	10,021,000.00	9,986,324.47	4.500	4.635	105	07/15/2026
91282CHB0	23152	U.S. TREASURY COUPON	10,000,000.00	11/06/2023	10,000,000.00	9,997,800.00	9,988,355.05	3.625	4.659	44	05/15/2026
9128284V9	23203	U.S. TREASURY COUPON	20,000,000.00	12/21/2023	20,000,000.00	19,578,200.00	19,550,297.97	2.875	3.920	867	08/15/2028
91282CHM6	23204	U.S. TREASURY COUPON	40,000,000.00	12/21/2023	40,000,000.00	40,084,000.00	40,036,419.42	4.500	4.162	105	07/15/2026
91282CHB0	23205	U.S. TREASURY COUPON	10,000,000.00	12/21/2023	10,000,000.00	9,997,800.00	9,993,721.46	3.625	4.176	44	05/15/2026
9128282R0	23433	U.S. TREASURY COUPON	15,000,000.00	07/09/2024	15,000,000.00	14,683,650.00	14,593,380.08	2.250	4.383	501	08/15/2027
9128282R0	23434	U.S. TREASURY COUPON	20,000,000.00	07/09/2024	20,000,000.00	19,578,200.00	19,460,606.23	2.250	4.372	501	08/15/2027
91282CHH7	24089	U.S. TREASURY COUPON	20,000,000.00	11/08/2024	20,000,000.00	20,016,000.00	19,996,187.39	4.125	4.220	75	06/15/2026
91282CHX2	24090	U.S. TREASURY COUPON	10,000,000.00	11/08/2024	10,000,000.00	10,125,000.00	10,045,593.12	4.375	4.167	883	08/15/2028
9128284V9	24091	U.S. TREASURY COUPON	15,000,000.00	11/08/2024	15,000,000.00	14,683,650.00	14,560,598.20	2.875	4.158	867	08/15/2028
91282CKS9	24092	U.S. TREASURY COUPON	15,000,000.00	11/08/2024	15,000,000.00	15,024,750.00	15,015,570.08	4.875	4.215	60	05/31/2026
91282CHB0	24116	U.S. TREASURY COUPON	30,000,000.00	12/06/2024	30,000,000.00	29,993,400.00	29,983,107.14	3.625	4.108	44	05/15/2026
91282CHM6	24117	U.S. TREASURY COUPON	50,000,000.00	12/06/2024	50,000,000.00	50,105,000.00	50,054,594.18	4.500	4.102	105	07/15/2026
91282CJAO	24127	U.S. TREASURY COUPON	10,000,000.00	12/18/2024	10,000,000.00	10,191,400.00	10,088,773.06	4.625	4.235	913	09/30/2028
9128284V9	24128	U.S. TREASURY COUPON	30,000,000.00	12/18/2024	30,000,000.00	29,367,300.00	29,113,267.80	2.875	4.230	867	08/15/2028
9128286B1	24168	U.S. TREASURY COUPON	40,000,000.00	01/28/2025	40,000,000.00	38,700,000.00	38,257,882.23	2.625	4.290	1,051	02/15/2029
91282CKD2	24209	U.S. TREASURY COUPON	20,000,000.00	03/05/2025	20,000,000.00	20,229,600.00	20,165,564.90	4.250	3.940	1,064	02/28/2029
9128286K3	24257	U.S. TREASURY COUPON	15,000,000.00	04/25/2025	15,000,000.00	14,958,750.00	14,956,514.96	2.125	3.942	60	05/31/2026
91282CHM6	24258	U.S. TREASURY COUPON	15,000,000.00	04/25/2025	15,000,000.00	15,031,500.00	15,024,002.42	4.500	3.921	105	07/15/2026

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Portfolio PLCR

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**General Fund
Portfolio Management
Portfolio Details - Investments
March 31, 2026**

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
U.S. Treasury Coupons											
91282CJT9	25117	U. S. TREASURY COUPON	12069,2025	12/05/2025	25,000,000.00	25,049,250.00	25,080,636.16	4.000	3.578	289	01/15/2027
91282CKZ3	25118	U. S. TREASURY COUPON	12069,2025	12/05/2025	50,000,000.00	50,340,000.00	50,519,191.87	4.375	3.538	470	07/15/2027
91282CAE1	25158	U. S. TREASURY COUPON	01/12/2026	01/12/2026	30,000,000.00	26,053,200.00	26,297,230.20	0.625	3.719	1,597	08/15/2030
91282CAE1	25159	U. S. TREASURY COUPON	01/12/2026	01/12/2026	10,000,000.00	8,684,400.00	8,764,254.55	0.625	3.723	1,597	08/15/2030
91282CBL4	25206	U. S. TREASURY COUPON	03/04/2026	03/04/2026	10,000,000.00	8,771,683.15	8,903,849.35	1.125	3.612	1,781	02/15/2031
912828ZQ6	25125	U. S. TREASURY BILL	12/11/2025	12/11/2025	20,000,000.00	17,527,777.90	17,706,891.34	0.625	3.675	1,505	05/15/2030
912828ZQ6	25134	U. S. TREASURY BILL	12/18/2025	12/18/2025	25,000,000.00	21,912,743.78	22,201,758.95	0.625	3.600	1,505	05/15/2030
912828Z94	25156	U. S. TREASURY BILL	01/12/2026	01/12/2026	20,000,000.00	18,301,600.00	18,449,030.10	1.500	3.673	1,416	02/15/2030
912828ZQ6	25157	U. S. TREASURY BILL	01/12/2026	01/12/2026	30,000,000.00	26,308,241.44	26,538,327.42	0.625	3.707	1,505	05/15/2030
Subtotal and Average					805,000,000.00	783,026,196.27	782,019,335.32		4.101	609	
mPower Placer - Long Term											
2015NR-A	2015NR-A	mPower Placer	06/16/2015	06/16/2015	750,022.91	737,287.52	750,022.91	4.000	3.999	3,441	09/02/2035
2015NR-BLT	2015NR-BLT	mPower Placer	09/02/2016	09/02/2016	1,645,818.14	1,611,716.79	1,645,818.14	4.000	4.000	3,807	09/02/2036
72601FAC2	2018B	Public Finance Authority	06/28/2018	06/28/2018	302,614.80	310,773.30	304,089.77	5.050	4.894	4,566	10/01/2038
Subtotal and Average					2,698,455.85	2,659,777.61	2,699,930.82		4.100	3,791	

Federal Agency Coupons											
3133EMYE6	20641	FEDERAL FARM CREDIT BANK	05/04/2021	05/04/2021	10,000,000.00	9,974,200.00	9,999,816.67	1.000	1.021	33	05/04/2026
3133ERN72	24132	FEDERAL FARM CREDIT BANK	12/19/2024	12/19/2024	20,000,000.00	20,097,400.00	20,000,000.00	4.220	4.221	657	01/18/2028
3133ER2R1	24171	FEDERAL FARM CREDIT BANK	01/29/2025	01/29/2025	20,000,000.00	20,217,000.00	19,989,414.21	4.310	4.312	1,171	06/15/2029
3133ER2S9	24172	FEDERAL FARM CREDIT BANK	01/29/2025	01/29/2025	15,000,000.00	15,163,050.00	14,999,449.94	4.310	4.312	1,178	06/22/2029
3133ER2Q3	24173	FEDERAL FARM CREDIT BANK	01/29/2025	01/29/2025	15,000,000.00	15,167,550.00	14,999,561.69	4.310	4.312	1,161	06/05/2029
3133ER2P5	24174	FEDERAL FARM CREDIT BANK	01/29/2025	01/29/2025	25,000,000.00	25,274,500.00	25,000,000.00	4.310	4.311	1,239	08/22/2029
3133ER2M2	24175	FEDERAL FARM CREDIT BANK	01/29/2025	01/29/2025	25,000,000.00	25,273,250.00	25,000,000.00	4.310	4.310	1,225	08/08/2029
3133ER2N0	24176	FEDERAL FARM CREDIT BANK	01/29/2025	01/29/2025	25,000,000.00	25,273,750.00	25,000,000.00	4.310	4.311	1,232	08/15/2029
3133ER6S5	24213	FEDERAL FARM CREDIT BANK	03/06/2025	03/06/2025	20,000,000.00	20,002,200.00	20,000,000.00	3.970	3.970	1,254	09/06/2029
3133ETT91	25106	FEDERAL FARM CREDIT BANK	11/21/2025	11/21/2025	10,000,000.00	9,855,000.00	10,000,000.00	3.670	3.671	1,553	07/02/2030
3133EWAG4	25153	FEDERAL FARM CREDIT BANK	01/09/2026	01/09/2026	20,000,000.00	19,812,400.00	20,000,000.00	3.600	3.600	1,378	01/09/2030
3133EWAC4	25154	FEDERAL FARM CREDIT BANK	01/09/2026	01/09/2026	10,000,000.00	9,906,200.00	10,000,000.00	3.600	3.600	1,379	01/09/2030
3133EWEK4	25205	FEDERAL FARM CREDIT BANK	03/04/2026	03/04/2026	10,000,000.00	9,871,655.56	9,995,842.39	3.625	3.652	1,792	02/26/2031
3130ANJD3	21083	FEDERAL HOME LOAN BANK	08/26/2021	08/26/2021	5,000,000.00	4,973,850.00	5,000,000.00	2.500	1.070	147	08/26/2026
3130ANRX0	21084	FEDERAL HOME LOAN BANK	08/26/2021	08/26/2021	5,000,000.00	4,949,350.00	5,000,000.00	1.250	1.000	147	08/26/2026
3130ANV56	21092	FEDERAL HOME LOAN BANK	08/30/2021	08/30/2021	10,000,000.00	9,888,400.00	10,000,000.00	1.000	1.001	147	08/26/2026
3130APUN3	21215	FEDERAL HOME LOAN BANK	11/30/2021	11/30/2021	4,000,000.00	3,958,760.00	4,000,000.00	1.250	1.250	149	08/28/2026
3130AOC78	21256	FEDERAL HOME LOAN BANK	12/17/2021	12/17/2021	5,000,000.00	4,963,950.00	5,000,000.00	1.330	1.468	107	07/17/2026

**General Fund
Portfolio Management
Portfolio Details - Investments
March 31, 2026**

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
Federal Agency Coupons											
3130AVWF5	22491	FEDERAL HOME LOAN BANK		05/03/2023	10,000,000.00	9,999,500.00	10,000,000.00	3.660	3.661	92	07/02/2026
3130AVWA6	22493	FEDERAL HOME LOAN BANK		05/03/2023	20,000,000.00	19,949,200.00	20,000,000.00	3.725	3.726	457	07/02/2027
3130AVWC2	22494	FEDERAL HOME LOAN BANK		05/03/2023	10,000,000.00	9,946,200.00	10,000,000.00	3.615	3.616	642	01/03/2028
3130AVWU3	22511	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,984,800.00	10,000,000.00	3.620	3.621	321	02/16/2027
3130AVWV1	22512	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,985,100.00	10,000,000.00	3.625	3.626	313	02/08/2027
3130AVWV9	22513	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,985,800.00	10,000,000.00	3.635	3.636	306	02/01/2027
3130AVWB0	22527	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	10,004,400.00	10,000,000.00	3.925	3.926	168	09/16/2026
3130AVW7C8	22528	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	10,004,500.00	10,000,000.00	3.920	3.921	175	09/23/2026
3130AVW7A2	22529	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	10,004,300.00	10,000,000.00	3.930	3.932	156	09/04/2026
3130AVW6Z8	22530	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	10,004,300.00	10,000,000.00	3.930	3.931	162	09/10/2026
3130AVWF3	22559	FEDERAL HOME LOAN BANK		06/12/2023	10,000,000.00	10,034,500.00	10,000,000.00	4.060	4.061	525	09/08/2027
3130AVWF6	22560	FEDERAL HOME LOAN BANK		06/12/2023	10,000,000.00	10,014,700.00	10,000,000.00	4.020	4.021	677	02/07/2028
3130AVWFB1	22565	FEDERAL HOME LOAN BANK		06/13/2023	10,000,000.00	10,035,400.00	10,000,000.00	4.070	4.071	518	09/01/2027
3130AVWFC9	22566	FEDERAL HOME LOAN BANK		06/13/2023	10,000,000.00	10,016,000.00	10,000,000.00	4.025	4.026	684	02/14/2028
3130AVWL57	22602	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	20,110,600.00	20,000,000.00	4.460	4.461	317	02/12/2027
3130AVWL73	22603	FEDERAL HOME LOAN BANK		07/06/2023	10,000,000.00	10,057,600.00	10,000,000.00	4.450	4.451	330	02/25/2027
3130AVWL81	22604	FEDERAL HOME LOAN BANK		07/06/2023	10,000,000.00	10,059,800.00	10,000,000.00	4.275	4.276	677	02/07/2028
3130AVWL65	22605	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	20,113,800.00	20,000,000.00	4.450	4.451	327	02/22/2027
3130AVWL99	22606	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	20,121,200.00	20,000,000.00	4.270	4.271	692	02/22/2028
3130AVWNL7	23031	FEDERAL HOME LOAN BANK		08/16/2023	20,000,000.00	20,220,400.00	19,978,501.65	4.375	4.430	800	06/09/2028
3130AVWVZ9	23032	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,083,100.00	10,000,000.00	4.500	4.502	440	06/15/2027
3130AVWX21	23033	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,088,900.00	10,000,000.00	4.480	4.480	496	08/10/2027
3130AVWX62	23034	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,086,800.00	10,000,000.00	4.470	4.470	491	08/05/2027
3130AVWX54	23035	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,081,600.00	10,000,000.00	4.495	4.497	435	06/10/2027
3130AVYBK1	23210	FEDERAL HOME LOAN BANK		12/22/2023	15,000,000.00	14,982,900.00	15,000,000.00	3.855	3.855	831	07/10/2028
3130AVYB4	23211	FEDERAL HOME LOAN BANK		12/22/2023	15,000,000.00	15,021,300.00	15,000,000.00	4.000	4.001	285	01/11/2027
3130AVYGV2	23232	FEDERAL HOME LOAN BANK		01/11/2024	10,000,000.00	10,012,600.00	10,000,000.00	4.193	4.194	126	08/05/2026
3130AVYGR1	23233	FEDERAL HOME LOAN BANK		01/11/2024	15,000,000.00	15,019,500.00	15,000,000.00	4.180	4.181	133	08/12/2026
3130AVYGU4	23234	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	20,043,600.00	20,000,000.00	4.110	4.110	279	01/05/2027
3130AVYGW0	23235	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	20,008,800.00	20,000,000.00	3.985	3.985	1,013	01/08/2029
3130AVYGT7	23236	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	20,029,000.00	20,000,000.00	4.020	4.020	650	01/11/2028
3130AVYGP5	23237	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	20,063,600.00	20,000,000.00	4.050	4.050	462	07/07/2027
3130AVYGQ3	23238	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	20,031,000.00	20,000,000.00	3.980	3.980	826	07/05/2028
3130AVYQF6	23260	FEDERAL HOME LOAN BANK		01/29/2024	30,000,000.00	30,099,900.00	30,000,000.00	4.060	4.061	467	07/12/2027
3130AVYQE9	23261	FEDERAL HOME LOAN BANK		01/29/2024	15,000,000.00	15,048,150.00	15,000,000.00	4.070	4.071	426	06/01/2027
3130AVYQB5	23262	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	20,033,800.00	20,000,000.00	4.040	4.040	1,031	01/26/2029

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Portfolio PLCR

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**General Fund
Portfolio Management
Portfolio Details - Investments
March 31, 2026**

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
Federal Agency Coupons											
3130AYQ90	23263	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	20,063,800.00	20,000,000.00	4.057	4.058	824	07/03/2028
3130AYQAT	23264	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	20,063,600.00	20,000,000.00	4.062	4.063	792	06/01/2028
3130AYQD1	23265	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	20,069,400.00	20,000,000.00	4.060	4.061	530	09/13/2027
3130AYQC3	23266	FEDERAL HOME LOAN BANK		01/29/2024	15,000,000.00	15,049,950.00	15,000,000.00	4.070	4.071	446	06/21/2027
3130B1NC7	23411	FEDERAL HOME LOAN BANK		06/05/2024	15,000,000.00	15,042,450.00	15,000,000.00	4.710	4.713	114	07/24/2026
3130B1XB8	23436	FEDERAL HOME LOAN BANK		07/10/2024	10,000,000.00	10,082,100.00	10,000,000.00	4.300	4.301	806	06/15/2028
3130B4CD1	24129	FEDERAL HOME LOAN BANK		12/19/2024	30,000,000.00	30,135,300.00	30,000,000.00	4.110	4.112	898	09/15/2028
3130B4CE94	24130	FEDERAL HOME LOAN BANK		12/19/2024	20,000,000.00	20,081,800.00	20,000,000.00	4.080	4.081	1,269	09/21/2029
3130B4CF6	24131	FEDERAL HOME LOAN BANK		12/19/2024	20,000,000.00	20,087,600.00	20,000,000.00	4.080	4.081	1,206	07/20/2029
3130B4LH2	24149	FEDERAL HOME LOAN BANK		01/13/2025	20,000,000.00	20,209,200.00	20,000,000.00	4.370	4.370	1,015	01/10/2029
3130B5GJ1	24212	FEDERAL HOME LOAN BANK		03/06/2025	20,000,000.00	20,018,800.00	20,000,000.00	3.980	3.980	1,254	09/06/2029
3130B5U48	24238	FEDERAL HOME LOAN BANK		04/07/2025	20,000,000.00	19,884,800.00	20,000,000.00	3.750	3.751	1,205	07/19/2029
3130B5W87	24247	FEDERAL HOME LOAN BANK		04/14/2025	15,000,000.00	14,962,950.00	15,000,000.00	3.875	3.876	1,016	01/11/2029
3130B6QL3	24297	FEDERAL HOME LOAN BANK		06/11/2025	10,000,000.00	10,045,800.00	10,000,000.00	4.050	4.051	1,394	01/24/2030
3130B6QM1	24298	FEDERAL HOME LOAN BANK		06/11/2025	10,000,000.00	10,045,800.00	10,000,000.00	4.050	4.051	1,395	01/25/2030
3130B8WP3	25127	FEDERAL HOME LOAN BANK		12/12/2025	25,000,000.00	24,715,000.00	25,000,000.00	3.680	3.673	1,566	07/15/2030
3130B8XZ0	25136	FEDERAL HOME LOAN BANK		12/22/2025	30,000,000.00	29,703,900.00	30,000,000.00	3.580	3.581	1,566	07/15/2030
3130B9SD8	25161	FEDERAL HOME LOAN BANK		01/13/2026	10,000,000.00	9,921,900.00	10,000,000.00	3.640	3.640	1,381	01/11/2030
3130B9S60	25162	FEDERAL HOME LOAN BANK		01/13/2026	10,000,000.00	9,916,400.00	10,000,000.00	3.680	3.680	1,563	07/12/2030
3134GXHY3	21206	FED HOME LOAN MORT CORP		11/22/2021	5,000,000.00	4,965,900.00	4,995,137.61	0.750	1.190	83	06/23/2026
3136GC6R1	25108	FEDERAL NATIONAL MORT. ASSOC.		11/21/2025	10,000,000.00	9,945,500.00	10,000,000.00	4.000	4.001	1,631	09/18/2030
	Subtotal and Average		1,117,998,994.21		1,119,000,000.00	1,121,020,765.56	1,118,967,724.16		3.945	807	
Collateralized Inactive Bank Deposits											
SYS19055	19055	Five Star Bank - PIMMA			5,000,000.00	5,000,000.00	5,000,000.00	3.931	3.931	1	
	Subtotal and Average		5,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00		3.931	1	
Medium Term Notes											
06055JQJ1	25190	BANK OF AMERICA CORP		02/12/2026	10,000,000.00	9,959,616.67	9,990,267.33	4.350	4.378	1,776	02/10/2031
	Subtotal and Average		9,990,159.77		10,000,000.00	9,959,616.67	9,990,267.33		4.378	1,776	
Negotiable Certificates of Deposit											
22536JQW8	24295	Credit Agricole CIB NY		06/10/2025	10,000,000.00	10,011,200.00	10,000,000.00	4.350	4.410	100	07/10/2026
22536JZ57	25104	Credit Agricole CIB NY		11/21/2025	10,000,000.00	10,003,100.00	10,000,000.00	3.980	4.035	100	07/10/2026
22536JZ65	25105	Credit Agricole CIB NY		11/21/2025	20,000,000.00	20,008,200.00	20,000,000.00	3.980	4.035	118	07/28/2026
22536J6R1	25170	Credit Agricole CIB NY		01/21/2026	25,000,000.00	24,962,000.00	25,000,000.00	3.840	3.893	289	01/15/2027

**General Fund
Portfolio Management
Portfolio Details - Investments
March 31, 2026**

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
Negotiable Certificates of Deposit											
5394783X6	24296	Lloyds Bank Corp Mkts NY	25,000,000.00	06/10/2025	25,000,000.00	25,026,000.00	25,000,000.00	4.380	4.441	100	07/10/2026
88115DA48	24260	TORONTO DOMINION BANK NY	20,000,000.00	04/25/2025	20,000,000.00	20,007,200.00	20,000,000.00	4.220	4.279	51	05/22/2026
88115DTL4	24261	TORONTO DOMINION BANK NY	20,000,000.00	04/25/2025	20,000,000.00	20,006,600.00	20,000,000.00	4.250	4.309	37	05/08/2026
90275DV74	25171	UBS AG STAMFORD CT	25,000,000.00	01/21/2026	25,000,000.00	24,955,750.00	25,000,000.00	3.790	3.843	399	05/05/2027
90275DVU1	25172	UBS AG STAMFORD CT	50,000,000.00	01/21/2026	50,000,000.00	49,885,500.00	50,000,000.00	3.790	3.843	469	07/14/2027
	Subtotal and Average		205,000,000.00		205,000,000.00	204,865,550.00	205,000,000.00		4.066	240	
Collateralized CDS											
SYS24254	24254	River City Bank	3,000,000.00	04/19/2025	3,000,000.00	3,000,000.00	3,000,000.00	3.990	4.045	18	04/19/2026
	Subtotal and Average		3,000,000.00		3,000,000.00	3,000,000.00	3,000,000.00		4.045	18	
Supranational											
459058J08	25107	INTL BANK RECON & DEVELOP	10,000,000.00	11/21/2025	10,000,000.00	8,865,901.39	8,936,929.46	0.876	3.705	1,504	05/14/2030
459058JRS	25207	INTL BANK RECON & DEVELOP	10,000,000.00	03/04/2026	10,000,000.00	8,819,133.33	8,945,835.53	1.250	3.660	1,776	02/10/2031
45950KDHO	24236	International Finance Corp	20,000,000.00	04/04/2025	20,000,000.00	20,228,200.00	20,285,331.62	4.250	3.770	1,188	07/02/2029
4581XOEN4	24243	INTER-AMERICAN DEVELOPMENT BNK	20,000,000.00	04/11/2025	20,000,000.00	20,153,200.00	20,078,536.18	4.125	3.975	1,051	02/15/2029
	Subtotal and Average		60,000,000.00		60,000,000.00	58,056,434.72	58,246,632.79		3.814	1,280	
Commercial Paper Disc. - Amortizing											
22533UD18	25227	Credit Agricole CIB	25,000,000.00	03/31/2026	25,000,000.00	25,000,000.00	25,000,000.00	3.550	3.600	0	04/01/2026
62479MEB5	25186	MUFG BANK LTD/NY	30,000,000.00	02/09/2026	30,000,000.00	29,878,000.00	29,878,000.00	3.660	3.745	40	05/11/2026
	Subtotal and Average		55,000,000.00		55,000,000.00	54,878,000.00	54,878,000.00		3.679	22	
Federal Agency Disc. - Amortizing											
	Subtotal and Average		58,868,596.77								
Treasury Discounts - Amortizing											
912797SD0	25228	U. S. TREASURY BILL	40,000,000.00	03/31/2026	40,000,000.00	39,996,055.55	39,996,009.44	3.592	3.693	1	04/02/2026
912797SD0	25229	U. S. TREASURY BILL	50,000,000.00	03/31/2026	50,000,000.00	49,995,069.44	49,995,069.44	3.550	3.650	1	04/02/2026
	Subtotal and Average		90,000,000.00		90,000,000.00	89,991,124.99	89,991,078.88		3.669	1	
Local Agency Bond											
SYS16098	16098	Ackerman School District	4,491,125.88	04/03/2017	4,491,125.88	4,281,031.01	4,491,125.88	2.800	2.800	4,020	04/03/2037
SYS17042	17042	Mid Placer Public School Trans	86,815.10	12/21/2017	86,815.10	88,047.01	86,815.10	2.850	2.850	629	12/21/2027
SYS18093	18093	Mid Placer Public School Trans	323,282.72	01/16/2019	323,282.72	329,674.02	323,282.72	3.000	3.000	1,021	01/16/2029

**General Fund
Portfolio Management
Portfolio Details - Investments
March 31, 2026**

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date	
Local Agency Bond												
16115	16115	Newcastle Elementary SD		06/30/2017	2,386,105.55	1,987,268.01	2,386,105.55	2.800	2.800	7,760	06/30/2047	
SYS23342	23342	Placer Hills Fire Protection		04/03/2024	530,194.84	530,194.84	530,194.84	4.170	4.170	1,098	04/03/2029	
SYS23287	23287	Placer CEO Fire		02/01/2024	575,276.69	575,276.69	575,276.69	4.000	4.000	1,037	02/01/2029	
Subtotal and Average			8,392,800.78		8,392,800.78	7,791,491.58	8,392,800.78		2.977	4,544		
mPower Placer												
2016NR-A	2016NR-A	mPower Placer		08/04/2016	2,775,439.11	2,543,051.59	2,775,439.11	3.000	3.042	4,172	09/02/2037	
2017 NR	2017 NR	mPower Placer		07/06/2017	18,650.43	16,961.26	18,650.43	3.000	3.042	4,537	09/02/2038	
2017 R	2017 R	mPower Placer		07/06/2017	21,433.08	19,491.89	21,433.08	3.000	3.042	4,537	09/02/2038	
2018 NR	2018 NR	mPower Placer		07/26/2018	37,556.42	32,797.65	37,556.42	4.500	4.563	4,902	09/02/2039	
2018 R	2018 R	mPower Placer		07/12/2018	93,281.87	93,756.67	93,281.87	4.500	4.563	4,902	09/02/2039	
2018 S-NR	18003	Pioneer Community Energy		08/09/2018	244,282.52	245,975.40	244,282.52	4.500	4.563	4,902	09/02/2039	
2017 S-NR	2017 S-NR	Pioneer Community Energy		09/28/2017	106,759.75	93,988.08	106,759.75	3.000	3.042	4,537	09/02/2038	
2017 S-R	2017 S-R	Pioneer Community Energy		07/06/2017	983,336.37	897,196.10	983,336.37	3.000	3.042	4,537	09/02/2038	
2018 S-R	2018 S-R	Pioneer Community Energy		07/12/2018	751,611.39	755,993.28	751,611.39	4.500	4.563	4,902	09/02/2039	
2019-20 R-1	2019-20 R-1	Pioneer Community Energy		07/11/2019	626,826.71	629,741.45	626,826.71	4.500	4.563	5,266	09/02/2040	
2020-21 R1	2020-21 R1	Pioneer Community Energy		07/23/2020	545,472.88	547,703.86	545,472.88	4.500	4.563	5,633	09/02/2041	
2021-22 R1	2021-22 R1	Pioneer Community Energy		08/26/2021	594,731.21	597,764.34	594,731.21	4.500	4.563	5,998	09/02/2042	
2016S R-1	2016S R-1	Sierra Valley Energy Authority		01/26/2017	46,962.66	43,488.36	46,962.66	3.000	3.042	4,172	09/02/2037	
Subtotal and Average			6,853,274.11		6,846,344.40	6,517,909.93	6,846,344.40		3.684	4,728		
mPower - Folsom												
2016-IA3 #2	2016-IA3 #2	mPower Folsom		07/14/2016	63,240.57	63,029.98	63,240.57	3.500	3.549	4,172	09/02/2037	
2017-IA3 #3	2017-IA3 #3	mPower Folsom		07/27/2017	25,631.43	25,148.28	25,631.43	2.750	2.788	4,537	09/02/2038	
MFA-3	MFA-3	mPower Folsom		09/01/2015	141,609.14	143,015.32	141,609.14	3.500	3.549	3,807	09/02/2036	
MF R-1	MF R-1	mPower Folsom		09/01/2015	90,188.57	83,803.22	90,188.57	3.500	3.549	3,807	09/02/2036	
Subtotal and Average			320,669.71		320,669.71	314,996.80	320,669.71		3.488	3,937		
Total and Average			2,495,032,727.31		2,510,258,270.74	2,487,081,864.13	2,485,352,774.19		3.977	645		

**General Fund
Portfolio Management
Portfolio Details - Cash
March 31, 2026**

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM	Days to 365 Maturity
Cash at Bank										
SYS000000	00000	PLACER COUNTY CASH			23,980,708.97	23,980,708.97	23,980,708.97		0.000	1
Undeposited Receipts										
SYS000000VAULT	00000VAULT	PLACER COUNTY CASH			447,696.80	447,696.80	447,696.80		0.000	1
		Average Balance	0.00							1
		Total Cash and Investments	2,495,032,727.31		2,534,686,576.51	2,511,510,269.90	2,509,781,179.96		3.977	645



**General Fund
Purchases Report
Sorted by Fund - Fund
March 1, 2026 - March 31, 2026**

Placer County

CUSIP	Investment #	Fund	Sec. Type	Issuer	Original Par Value	Purchase Date	Payment	Principal Purchase	Accrued at Purchase	Rate at Purchases	Maturity Date	YTM	Ending Book Value
General Fund													
21687BCB33	25203	1010	ACP	RABONY	150,000,000.00	03/02/2026	03/03 - At Maturity	149,985,208.32		3.550	03/03/2026	3.550	0.00
22533UC43	25204	1010	ACP	CACPNY	145,000,000.00	03/03/2026	03/04 - At Maturity	144,985,701.38		3.550	03/04/2026	3.550	0.00
31333EWEX4	25205	1010	FAC	FPCB	10,000,000.00	03/04/2026	08/26 - 02/26	9,987,600.00	8,055.56	3.625	02/26/2031	3.652	9,995,842.39
459058UR5	25207	1010	NC2	IBRD	10,000,000.00	03/04/2026	08/10 - 02/10	8,921,100.00	8,333.33	1.250	02/10/2031	3.660	8,945,835.53
21687BC58	25208	1010	ACP	RABONY	120,000,000.00	03/04/2026	03/05 - At Maturity	119,988,166.66		3.550	03/05/2026	3.550	0.00
91282CBL4	25206	1010	TRC	UST	10,000,000.00	03/04/2026	08/15 - 02/15	8,881,250.00	5,283.15	1.125	02/15/2031	3.612	8,903,849.35
21687BC66	25209	1010	ACP	RABONY	120,000,000.00	03/05/2026	03/06 - At Maturity	119,988,166.66		3.550	03/06/2026	3.550	0.00
21687BC90	24210	1010	ACP	RABONY	95,000,000.00	03/06/2026	03/09 - At Maturity	94,971,895.83		3.550	03/09/2026	3.551	0.00
21687BCA7	25211	1010	ACP	RABONY	95,000,000.00	03/09/2026	03/10 - At Maturity	94,990,631.94		3.550	03/10/2026	3.550	0.00
21687BCB5	25212	1010	ACP	RABONY	90,000,000.00	03/10/2026	03/11 - At Maturity	89,991,125.00		3.550	03/11/2026	3.550	0.00
313335UD6	25213	1010	AFD	FHLBDN	115,000,000.00	03/11/2026	03/12 - At Maturity	114,988,659.71		3.550	03/12/2026	3.600	0.00
21687BCD1	25214	1010	ACP	RABONY	95,000,000.00	03/12/2026	03/13 - At Maturity	94,990,631.94		3.550	03/13/2026	3.550	0.00
21687BCG4	25215	1010	ACP	RABONY	85,000,000.00	03/13/2026	03/16 - At Maturity	84,974,854.16		3.550	03/16/2026	3.551	0.00
3133385UJ3	25216	1010	AFD	FHLBDN	90,000,000.00	03/16/2026	03/17 - At Maturity	89,991,000.00		3.600	03/17/2026	3.650	0.00
313335UK0	25217	1010	AFD	FHLBDN	85,000,000.00	03/17/2026	03/18 - At Maturity	84,991,523.61		3.590	03/18/2026	3.640	0.00
3133385UL8	25218	1010	AFD	FHLBDN	80,000,000.00	03/18/2026	03/19 - At Maturity	79,992,022.22		3.600	03/19/2026	3.640	0.00
313335UM6	25219	1010	AFD	FHLBDN	85,000,000.00	03/19/2026	03/20 - At Maturity	84,991,500.00		3.600	03/20/2026	3.650	0.00
3133385UQ7	25220	1010	AFD	FHLBDN	70,000,000.00	03/20/2026	03/23 - At Maturity	69,979,000.00		3.600	03/23/2026	3.651	0.00
313335UR5	25221	1010	AFD	FHLBDN	85,000,000.00	03/23/2026	03/24 - At Maturity	84,991,500.00		3.600	03/24/2026	3.650	0.00
3133385US3	25222	1010	AFD	FHLBDN	105,000,000.00	03/24/2026	03/25 - At Maturity	104,989,470.83		3.610	03/25/2026	3.661	0.00
3133385UT1	25223	1010	AFD	FHLBDN	110,000,000.00	03/25/2026	03/26 - At Maturity	109,988,969.44		3.610	03/26/2026	3.661	0.00
3133385UJ8	25224	1010	AFD	FHLBDN	160,000,000.00	03/26/2026	03/27 - At Maturity	159,983,955.55		3.610	03/27/2026	3.661	0.00
3133385UJ2	25225	1010	AFD	FHLBDN	175,000,000.00	03/27/2026	03/30 - At Maturity	174,947,500.00		3.600	03/30/2026	3.651	0.00
3133385UY0	25226	1010	AFD	FHLBDN	175,000,000.00	03/30/2026	03/31 - At Maturity	174,982,500.00		3.600	03/31/2026	3.650	0.00
22533UD18	25227	1010	ACP	CACPNY	25,000,000.00	03/31/2026	04/01 - At Maturity	24,997,534.72		3.550	04/01/2026	3.550	25,000,000.00
912797SD0	25228	1010	ATD	USTB	40,000,000.00	03/31/2026	04/02 - At Maturity	39,992,018.89		3.592	04/02/2026	3.642	39,996,009.44
912797SD0	25229	1010	ATD	USTB	50,000,000.00	03/31/2026	04/02 - At Maturity	49,990,138.89		3.550	04/02/2026	3.600	49,995,069.44
				Subtotal	2,475,000,000.00			2,472,453,625.75	21,672.04				142,836,606.15
				Total Purchases	2,475,000,000.00			2,472,453,625.75	21,672.04				142,836,606.15



**PLACER COUNTY 2025/26
Summary by Issuer
March 31, 2026**

Issuer	Number of Investments	Par Value	Remaining Cost	% of Portfolio	Average YTM 365	Average Days to Maturity
Ackerman School District	1	4,491,125.88	4,491,125.88	0.18	2.800	4,020
BANK OF AMERICA CORP	1	10,000,000.00	9,987,500.00	0.40	4.378	1,776
Credit Agricole CIB	1	25,000,000.00	24,997,534.72	1.00	3.600	0
California Asset Mgmt Prog	1	40,000,000.00	40,000,000.00	1.60	3.830	1
Credit Agricole CIB NY	4	65,000,000.00	65,000,000.00	2.60	4.038	178
CAITRUST	1	100,000,000.00	100,000,000.00	4.00	3.830	1
FEDERAL FARM CREDIT BANK	13	225,000,000.00	224,975,450.00	9.00	3.974	1,175
FEDERAL HOME LOAN BANK	60	879,000,000.00	878,952,720.00	35.17	3.953	707
FED HOME LOAN MORT CORP	1	5,000,000.00	4,902,100.00	0.20	1.190	83
FEDERAL NATIONAL MORT ASSOC.	1	10,000,000.00	10,000,000.00	0.40	4.001	1,631
Five Star Bank - PIMMA	1	5,000,000.00	5,000,000.00	0.20	3.931	1
INTL BANK RECON & DEVELOP	2	20,000,000.00	17,762,990.00	0.71	3.683	1,640
International Finance Corp	1	20,000,000.00	20,372,320.00	0.82	3.770	1,188
INTER-AMERICAN DEVELOPMENT BNK	1	20,000,000.00	20,105,120.00	0.80	3.975	1,051
Lloyds Bank Corp Mkts NY	1	25,000,000.00	25,000,000.00	1.00	4.441	100
Mid Placer Public School Trans	2	410,097.82	410,097.82	0.02	2.968	938
mPower Folsom	4	320,669.71	320,669.71	0.01	3.488	3,937
mPower Placer	7	5,342,201.96	5,342,201.96	0.21	3.509	3,978
MUFG BANK LTD/NY	1	30,000,000.00	29,722,450.00	1.19	3.745	40
Newcastle Elementary SD	1	2,386,105.55	2,386,105.55	0.10	2.800	7,760
Placer Hills Fire Protection	1	530,194.84	530,194.84	0.02	4.170	1,098
Public Finance Authority	1	302,614.80	308,667.10	0.01	4.894	4,566
Pioneer Community Energy	7	3,853,020.83	3,853,020.83	0.15	4.132	5,131

PLACER COUNTY 2025/26
 Summary by Issuer
 March 31, 2026

Issuer	Number of Investments	Par Value	Remaining Cost	% of Portfolio	Average YTM 365	Average Days to Maturity
PLACER COUNTY CASH	2	24,428,405.77	24,428,405.77	0.98	0.000	1
Placer CEO Fire	1	575,276.69	575,276.69	0.02	4.000	1,037
River City Bank	1	3,000,000.00	3,000,000.00	0.12	4.045	18
Sierra Valley Energy Authority	1	46,962.66	46,962.66	0.00	3.042	4,172
TORONTO DOMINION BANK NY	2	40,000,000.00	40,000,000.00	1.60	4.294	44
UBS AG STAMFORD CT	2	75,000,000.00	75,000,000.00	3.00	3.843	446
U. S. TREASURY COUPON	36	710,000,000.00	687,155,859.38	27.50	4.154	502
U. S. TREASURY BILL	6	185,000,000.00	174,190,946.84	6.97	3.667	722
Total and Average	165	2,534,686,676.51	2,498,817,719.75	100.00	3.938	639

Employee Handbook Summary of Proposed changes

Subject to Board Approval April 28, 2026

- *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 green in the Employee Handbook*
- Updates on new labor laws- highlighted throughout document including gender neutral changes throughout document
 - Updates concerning new PTO policy- highlighted throughout document and keeping in vacation and/or sick for banks that exist
 - Page 16 - New Part-time employee classification; regular schedule 30-39 hours per week, qualifying them for prorated benefits
 - Page 30 - Performance Evaluations, now refers to board adopted salary schedule
 - Page 31 - Progressive Discipline Policy; Guidelines for addressing employees not meeting performance standards
 - Page 51 - Artificial intelligence Policy; optional recommendation from HR to Go
 - Page 55 – Employee travel policy; Executive Director can preapprove lodging/hotel costs if more than General Services Administration rates, and to stay in alignment with CALFIRE travel policy, alcohol and tips are not reimbursable, and mileage logs must indicate to and from addresses.
 - Page 57 – Vehicle Use; refers staff to District’s Vehicle use Procedure when operating district vehicles
 - Page 61 - Prorated benefits offered to part-time employees who regularly work 30 hours or more in a week or .75 FTE.
 - Page 61 – Though district converted to PTO bank vs. Vacation and Sick, for those that still have a vacation bank, this language was required to be left in.
 - Page 62 - PTO policies, including new caps and annual payout option; Employees may opt to have 50% of their accrued PTO (or vacation) balance paid out annually yet must maintain at least 120 hours of vacation/PTO balance after the payout is complete.
 - Page 63 - Leave Donation; Specific to co-worker experiencing catastrophic illness or injury, or who must care for an eligible family member with a serious health condition. Maximum donation 16 hours, yet donors may not reduce balance below 120 hours. Receiving employee, maximum 32 hours in a calendar year.

- Page 64 - Required Use of Available Leave encompasses those with PTO balances and also any vacation bank for those that still have one
- Page 65 – Working While on Vacation; District believes vacations are intended for rest and relaxation, yet in some extenuating circumstances, employees may request to work while on vacation, or work remotely when traveling more than 4 hours from the District office
- Page 65 – Paid Sick Leave; this inclusion is required by law primarily for the purposes of part-time employees working less than 30 hours a week and ineligible for accruing PTO. Qualifying employees will receive 1 hour of sick leave for every 30 hours worked. PERS annuitants do not qualify. Details on use and maximum carryover are detailed on this page.
- Page 67 - Holiday Updates; Juneteenth & the day after Thanksgiving
- Page 68 – Part-time employees regularly working 30 or more are eligible for pro-rated benefits.
- Page 69 - New optional Supplemental Life Insurance; 100% cost to employee is now an option
- Page 71 – Telecommuting; Added employee must be within 4-hours travel time to the office
- Page 74 – Intermittent or Reduced Schedules; An option to support medical necessity. May require alternate position for which employee is qualified which may include modifications to meet employee’s medical needs.

Placer County Resource Conservation District



EMPLOYEE HANDBOOK

Issue Date: January 1, 2020

Revised: April 28, 2026

This Handbook issued to

11641 Blocker Drive #120
Auburn, CA 95603

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WELCOME TO PLACER COUNTY RESOURCE CONSERVATION DISTRICT

February 27, 2024

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 (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 **their** 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 believe **they have** 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, **their** pregnancy, or **their** 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 are committed 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.

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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.

The District does not engage in, and prohibits any conduct that could be understood as concealing, suppressing, or attempting to cover up allegations of sexual assault. The District will investigate concerns promptly and fairly and does not tolerate any form of concealment or cover-up.

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 **are encouraged to** report any incidents immediately so that complaints can be quickly and fairly resolved. **However, reports may be made at any time regardless of when the conduct or incident occurred.**

External Reporting. In addition to the District’s 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 (with benefits) at Placer RCD are defined as those working a regular schedule of 30 to 39 hours per week (<0.75 FTE), qualifying them for prorated benefits, calculated proportionally based on the percentage of full-time hours worked.
5. PART-TIME employees (PT without benefits) work on a regular basis for fewer than 30 hours per week. These part-time employees are not eligible for benefits covered in this employee handbook, other than those required by law.
6. 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.

7. 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 evaluating two or more candidates for a position, promotion, or internal opportunity, the District will consider a combination of job-related factors, which may include performance, skills, qualifications, attendance, demonstrated work habits, and length of service. When two or more candidates are similarly qualified based on these factors, the District will select the individual who best meets the overall needs of the position and the organization.

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 normal operating and staff 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.

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 their 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 on 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. From time to time, the District is requested to provide information regarding employees to outside agencies. While many of these requests may be completely innocent in their nature, such action may be an infringement on the privacy of the employee. Therefore, before any information is released, a signed waiver containing an indemnification and hold harmless clause must be received from the person whose personnel file is being reviewed. If a signed Release of Private Information waiver is not received only the dates of employment will be supplied.

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.

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 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 leave hours 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 and/or PTO, 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 if feasible. This interview allows you to communicate your views on your work with the District and the job requirements, operations and training needs.

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. The District will release information as requested by the employee in writing (Release of Private Information Waiver) such as dates of employment, start and ending (if applicable) position titles and pay rates.

It is our policy that only administrative staff 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 the administrative staff person on duty.

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

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provided by the District. Timesheets must be approved by the immediate supervisor and submitted to the supervisor and the Administration & Finance Manager 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.

Exempt employees shall keep track of billable hours and leave hours on a work log that will be submitted to their supervisor when timesheets are due.

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.

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

Employees 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 their 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 they need 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

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employee is unpaid. However, if the employee performs any work during such break, they must accurately record all time worked and District will compensate them 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 **PTO**.

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

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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 commences or is 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 or social gatherings 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.

Employee pay rates are determined by the board-adopted Salary schedule. Movement to the next step of the salary schedule will coincide with annual employee evaluations. 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. All approved pay increases will be in effect the first full pay period following a satisfactory evaluation, recommendation by the supervisor or other qualified evaluator and final approval by the Executive Director and/or Board of Directors.

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/promotion, the new rate of pay will be determined by the Executive Director and they will be placed on the appropriate step for their

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new position. The coinciding annual evaluation and potential merit increase will occur one year from the starting date of the new position.

Progressive Discipline

The District expects employees to meet established performance standards and follow all policies, procedures, and workplace rules. When performance or conduct does not meet expectations, The District may use progressive discipline to address the issue and support improvement.

Progressive discipline is intended as a general guideline only. The District reserves the right, in its discretion, to determine the appropriate level of discipline in each situation, including skipping steps or proceeding directly to termination when warranted. The District is not required to follow any particular order or sequence of disciplinary steps.

Employment with The District is at-will. This means that either the employee or The District may terminate employment at any time, with or without notice and with or without cause, subject to applicable law. Nothing in this policy alters the at-will relationship or creates a contract of employment. Where an employee is covered by a collective bargaining agreement or individual employment agreement, those terms will apply.

Discipline will be administered in a manner consistent with applicable federal, state, and local laws. The District will not take disciplinary action based on any protected characteristic or in retaliation for engaging in legally protected activity.

Examples of issues that may result in discipline include, but are not limited to, failure to meet performance expectations, poor work quality, attendance issues, insubordination, violations of safety rules, misuse of Company property, inappropriate workplace behavior, or violations of Company policies. This list is not exhaustive.

Depending on the circumstances, The District may use one or more of the following steps:

- **Coaching or Counseling:** For minor or first-time issues, supervisors may provide informal guidance and clarify expectations.
- **Verbal Warning:** The employee is informed of the concern, expectations for improvement, and the consequences of continued issues. A record of the discussion may be maintained.
- **Written Warning:** A formal notice outlining the issue, expected improvements, and timeframe for correction.
- **Final Warning and/or Suspension:** Issued when prior discipline has not resulted in improvement or when the issue is more serious.
- **Termination:** If performance or conduct does not improve, or if the situation warrants, employment may be terminated.

Certain conduct may result in immediate discipline, up to and including termination, without prior warning. Examples include workplace violence, harassment or discrimination, serious

safety violations, theft, fraud, falsification of records, serious insubordination, or other gross misconduct.

The District may maintain documentation of disciplinary actions in accordance with its practices and applicable law.

Employees who wish to provide additional information or raise concerns about disciplinary action are encouraged to speak with their supervisor or the Executive Director. Nothing in this policy is intended to limit employees' rights to report concerns, participate in investigations, or engage in any legally protected activity. The District prohibits retaliation.

The District reserves the right to interpret, modify, or discontinue this policy at any time.

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, 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 their 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 an 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.

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

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.

In accordance with California law, including AB 288, The District strictly prohibits any form of retaliation against an employee for reporting concerns or participating in investigations conducted by any governmental or oversight agency. This includes good-faith reports or cooperation with agencies such as the California Department of Industrial Relations, the

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Department of Labor, the Equal Employment Opportunity Commission, the California Civil Rights Department, and the Public Employment Relations Board (PERB), even when PERB is acting on matters involving private employers under the expanded statute.

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 for office attire on days when field visits occur. In consideration of your fellow employees and customers, you are expected to adhere to appropriate personal hygiene and grooming standards.

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. 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:

- 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 their supervisor grants such permissive use.

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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 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 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.

AI Use in the Workplace

To support the responsible and secure use of AI in the workplace, based on this policy, the District will provide guidance on how tools such as ChatGPT and other generative technologies may be used while performing work duties, and will continue to review and adjust this policy as AI capabilities develop. While we remain committed to adopting new technologies to aid our mission when possible, we also understand the risks and limitations of generative AI chatbots and want to ensure responsible use.

Our goal is to protect employees, clients, vendors and the organization from harm. This policy outlines the responsibilities of all employee in utilizing AI tools, ensuring compliance with legal standards and protecting confidential data.

While AI chatbots can be used to perform a variety of functions, this technology should only be used to enhance productivity. This policy addresses only the use of a web-based interface to ask or "prompt" the chatbot in a conversational manner to find answers to questions or to create or edit written content.

There are, however, risks in using this technology, including uncertainty about who owns the AI-created content and security/privacy concerns with inputting proprietary organization information or sensitive information about an employee, client, vendor, etc., when interacting with the chatbot. Additionally, the accuracy of the content created by these technologies cannot be relied upon, as the information may be outdated, misleading or, in some cases, false.

The use of generative AI chatbots will be allowed by employees while performing work for the District. Organization email addresses, credentials, or phone numbers should not be used to create an account with these technologies. No proprietary organization data may be submitted into these platforms.

Employees wishing to use generative AI chatbots should discuss the parameters of their use with their supervisor. Supervisors may verbally approve, deny, or modify those parameters as best meets organization policy, legal requirements or other business needs., except for general correspondence such as email.

All AI generated content must be reviewed for accuracy before relying on it for work purposes. If a reliable source cannot be found to verify factual information generated by the chatbot, that information cannot be used for work purposes.

As generative AI chatbots may produce content that is plagiarized from its knowledge base, including copyrighted works, no text generated or partially generated from a chatbot will be eligible to have a District copyright, trademark or patent at this time.

Any violation of this policy will result in disciplinary action, up to and including termination.

Employees must use generative AI chatbots in accordance with all the District's Business Conduct and Harassment and Discrimination Prevention policies. These technologies must not be used to create content that is inappropriate, discriminatory, or otherwise harmful to others or the organization. Such use will result in disciplinary action, up to and including termination.

The Employer and Employee Property Policy and relevant monitoring policies still apply when using generative AI chatbots with organization equipment.

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 their 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 Administrative 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 or designee 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.

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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, including lodging, transportation, and parking etc. 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 and lodging cost reimbursements shall not exceed the Federal General Services Administration (GSA) per diem rate for the location of the expense. Per diem rates can be found at <https://www.gsa.gov/portal/content/104877>. Exceptions will be made if the meal and hotel costs are bundled into a conference registration fee either as an inclusive or add on cost. **If the lodging or hotel costs exceed the GSA per diem rate the additional expense may be preapproved by the Executive Director. Additionally, when employees submit documentation for reimbursements they must provide original itemized receipts. Alcohol and tips are not reimbursable expenses and shall not be included on the itemized receipt.**

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 do 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.

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- 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. **Mileage logs must indicate to and from addresses.**
- 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.

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.

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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 supervisor. Please refer to the District’s Vehicle Use Procedure regarding the requirements of District vehicle operation.

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 Administrative & Finance Manager 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 a 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. 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 bi-annually or annually, whichever is applicable, 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 including to and from addresses, 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, as soon as it is safe and feasible to do so, no matter how minor, will lead to disciplinary action, up to and including termination.

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 accompany District 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, PTO 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.

The District will offer prorated benefits to part-time employees who regularly work 30 hours or more in a week at a minimum of 75% full-time equivalent (FTE).

Vacation

The District no longer offers vacation time. For employees that have unused vacation hours the following applies.

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.

Paid Time Off (PTO)

Eligibility

Paid Time Off (PTO) is an all-purpose time-off policy for eligible employees to use for vacation, the diagnosis, care, treatment of an existing health condition or preventative care of an employee, family member or for employees who are victims of domestic violence, sexual assault or stalking to seek aid, treatment, or related assistance. PTO may also be used for absences related to reproductive loss or to seek medical, mental health, legal, or support services arising from being the victim of a violent crime, in accordance with AB 406. 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), illness or injury, and personal business. Regular full-time employees, and part-time employees who regularly work 30 hours or more per week are eligible to earn and use PTO as described in this policy.

PTO begins accruing upon your date of hire. Employees may begin using accrued PTO upon your 90th day of employment.

Accrual

The length of eligible service is calculated on the basis of a "benefit year." This is the 12-month period that begins when you start to earn PTO. You will not earn PTO while you are out on a leave of absence. Therefore, your benefit year may be extended if you go out on a leave of absence other than a military leave of absence. Military leave has no effect on this calculation. (See individual leave of absence policies for more information.)

Years of Service	Hours accrued per pay period	Hours accrued Annually	Annual Cap
0-1	4.62	120	210
2-4	6.15	160	280
5-9	7.69	200	350
10+	9.23	240	420

Scheduling PTO

PTO can be used in minimum increments of one hour for non-exempt employees. Exempt employees may use PTO in one-half day or one full day increments. If you have an unexpected need to be absent from work you should notify your direct supervisor or Administrative staff before the scheduled start of your workday, if possible. Your direct supervisor must also be contacted on each additional day of unexpected absence.

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To schedule planned PTO, you need to request advance approval from your supervisor. Requests will be reviewed based on a number of factors, including business needs and staffing requirements.

PTO is paid at your base pay rate at the time of absence. It does not include overtime or any special forms of compensation such as incentives, commissions, bonuses, or shift differentials.

PTO will be used to supplement any payments that you are eligible to receive from state disability insurance, or workers' compensation. The combination of any such disability payments and PTO cannot exceed your normal weekly earnings.

PTO Caps

In the event that available PTO is not used by the end of the benefit year, you may carry unused time forward to the next benefit year. The amount of PTO carried over is outlined in the chart above. Once this maximum is reached, PTO will stop accruing until PTO is taken.

Upon termination of employment, you will be paid for unused PTO that has been earned through your last day of work at your base rate of pay.

Annual PTO Payout

Employees may opt to have 50% of their accrued PTO (or vacation) balance paid out annually in December or as directed by the Board of Directors at their current rate of pay. For an employee to be eligible for a payout they must maintain at least 120 hours of vacation/PTO balance after the payout is complete. The payout request must be made in writing by December first.

Leave Donation

Employees may voluntarily donate accrued, unused vacation or PTO to a leave bank for the benefit of a co-worker experiencing a catastrophic illness or injury, or who must care for an eligible family member with a serious health condition, and who has exhausted their own available paid leave. Participation is strictly voluntary, and employees may not be coerced, pressured, or retaliated against for choosing whether or not to donate leave.

Employees requesting catastrophic leave must submit a written request and supporting documentation as soon as is as feasible, which will be reviewed for eligibility and compliance with applicable laws. The District reserves the right to approve or deny requests, determine the amount of leave granted, and administer the program in a manner consistent with operational needs and legal requirements. All medical information will be kept confidential in accordance with District policy.

A regular full-time employee may voluntarily donate their accrued sick leave **or PTO** to another regular full-time employee who has no available accrued PTO and/or sick leave (cumulative) in the event of **a catastrophic incident**. In donating sick leave and **or PTO**, you may not reduce your accrued sick leave and **or PTO** below 120 hours. You may donate a maximum of 16 hours of sick leave and **or PTO** per calendar year in increments of four hours or more. Requests to voluntarily donate accrued sick and **or PTO** leave must be made in writing and must be pre-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 leave time in a calendar year.

Required Use of Available Leave Hours Before Unpaid Leave

You are required to use accrued and unused **vacation and PTO** 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 and/or PTO**, 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 leave. If you have no PTO and/or sick leave, or once you exhaust your sick leave, accrued and unused **vacation and/or PTO** 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 or PTO**, they 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 or PTO** 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, **PTO** 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.

In some extenuating circumstances, employees may request to work while on vacation, or work remotely more than 4 hours traveling distance from the District office. In these instances, the employee must make a written request in advance to both their direct supervisor and the Executive Director and will require both to approve. Any time worked remotely 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. Part time employees who are not eligible to accrue PTO in accordance with the District's PTO policy will accrue paid sick leave at a rate of one hour of sick leave for every thirty hours worked.

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 When an employee, or an employee's family member, 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.
- 3) When an employee serves on an inquest or trial jury or appears in court as a witness under subpoena or other court order.

Employees should give reasonable advance notice of scheduled leave for the leave related to their own or a family member's qualifying crime victim proceeding unless advance notice is not feasible. In the case of an unscheduled absence under the qualifying crime-victim provisions, the employer shall not take adverse action if, within a reasonable time, the employee provides certification (such as a court notice or police report) of the proceeding.

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 who work less than .75FTE and who are ineligible to accrue PTO. Employees may begin using sick leave upon completion of 30 days worked for the District. 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).

Kin Care

California law allows employees to use one-half (½) of their yearly PTO and/or 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 typically eligible for hourly flex time. If an employee must work on a holiday, they can flex the holiday in the same work week with approval from their supervisor. 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

Juneteenth

Independence Day

Labor Day

Columbus Day

Veterans Day

Thanksgiving Day

The Day After Thanksgiving

Christmas Day

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 and part-time employees regularly working more than 30 hours per week are eligible for medical, dental and vision insurance on the first of the month following the date of hire. Eligible part-time employees will receive pro-rated benefits. Information describing your benefits will be given to you when you join the program.

The District will contribute a maximum of \$1500.00 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 for full-time employees, and prorated for eligible part-time employees. 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 or eligible part-time 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 and eligible part-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. Starting June 1, 2026, employees may enroll in a supplemental life insurance policy, with the premium being paid solely by the employee. 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

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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 within 4-hours traveling distance to the District office** on certain days if you receive advance approval from your supervisor. Once approved the employee must sign the District's Telecommuting Agreement.

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).

Remote 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 remote 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 remote workspace during working hours. All job-related accidents will be investigated immediately.

The District assumes no responsibility for injuries occurring in your remote workspace outside the agreed upon work hours. You agree to maintain safe conditions in the remote workspace and to practice the same safety habits as those followed on our premises. In the case of an injury while working remotely, 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.

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Nothing in this policy 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. The Executive Director must submit a leave of absence request to the Board President for approval. 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 any PTO 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 PTO, vacation or sick leave 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.

Issue Date: June 24, 2020

Revised Date: April 2026

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 PTO 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.

Intermittent or Reduced Schedules

Leave may be taken intermittently or on a reduced work schedule when medically advisable, as certified by the employee's health care provider. Medical certification is required, and the duration of the leave will depend on medical necessity. When intermittent or reduced-schedule leave is needed for medical reasons, the District may require the employee to transfer temporarily to an available alternative position for which the employee is qualified and which better accommodates the recurring periods of leave. An alternative position may include modifying the existing job duties or schedule to meet the employee's medical needs.

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, sick and/or PTO** for all CFRA leaves. You are required to use accrued sick leave or PTO 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, vacation, and PTO** 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 **PTO**, 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 **they** 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

Employees are encouraged to fulfill their civic responsibilities by serving on a jury or as a witness when required by law. Employees may take unpaid leave for the duration of such service, unless they elect to use available vacation or PTO. The District will comply with all applicable federal and state laws regarding compensation during this time. Employees may be required to provide written verification of service from the court.

Employees must provide a copy of their jury or witness summons to their supervisor as soon as possible so that appropriate coverage can be arranged. Employees are expected to report to work whenever their court schedule permits. If jury service is scheduled during a particularly busy period, the District may ask the employee to request a postponement from the court; however, the final decision rests with the court. Employees may retain any fees or transportation reimbursements received in connection with their service.

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 on the current fiscal year hire date as follows. If the hire date is July 1 through December 31 they will receive 80 hours of administrative leave. If the hire date is December 31 through March 31 they will receive 40 hours of administrative leave. If the hire date is April 1 through June 30 the exempt employee will be granted 80 hours on July 1.

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 or Administration and Financial Manager of your pregnancy leave request 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 and PTO during the leave. In addition, you may elect to use accrued vacation and/or PTO during the leave. PTO 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 PTO 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

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 **and/or PTO**. Before your planned absence, you must give reasonable notice to your supervisor that you have been requested to appear by your child's school.

Leave for Qualifying Acts of Violence

Any employee who is a victim of a qualifying act of violence, may take unpaid leave for up to 12 weeks in any 12-month period for the following reasons:

- For jury service or to appear in court as a witness to comply with a subpoena or court order.
- To obtain or attempt to obtain any relief for themselves or their child. Relief includes, but is not limited to, a temporary restraining order, restraining order, or other injunctive relief to help ensure the health, safety, or welfare of themselves or their child.
- To prepare for, participate in, or attend any civil, criminal, administrative, parole, post-conviction, delinquency, or other legal proceeding related to the qualifying act of violence or the rights of the victim, including sentencing, release hearings, or other proceedings authorized by California law.

For purposes of this policy, “family member” means a child, parent, grandparent, grandchild, sibling, spouse, domestic partner, or designated person. “Designated person” means any individual related by blood or whose association with the employee is the equivalent of a family relationship. The designated person may be identified by the employee at the time the employee requests the leave. Employees may only designate one (1) person per 12-month period.

For purposes of this policy, “qualifying act of violence” means any of the following, regardless of whether anyone is arrested for, prosecuted for, or convicted of committing any crime:

- Domestic violence;
- Sexual assault;
- Stalking; or
- An act, conduct, or pattern of conduct that includes any of the following:
 - In which an individual causes bodily injury or death to another individual;
 - In which an individual exhibits, draws, brandishes, or uses a firearm, or other dangerous weapon, with respect to another individual; or
 - In which an individual uses, or makes a reasonably perceived or actual threat to use, force against another individual to cause physical injury or death.

The District may require proof of the employee’s participation in these activities. Whenever possible, the employee must provide their supervisor reasonable notice before taking any time off under this policy.

Employees may substitute any accrued PTO for the leave under this policy. Leave under this policy does not extend the time allowable under the “CFRA (California Family Rights Act)” policy in this handbook.

No employee will be subject to discrimination or retaliation because of their status as a victim or whose family member is a victim of a qualifying act of violence. Any employee who is a victim, or whose family member is a victim of a qualifying act of violence may request other workplace accommodations such as a transfer, schedule modification, implementation of safety measures, or referral to victim assistance. The District will engage in a good faith interactive process to determine reasonable accommodations, considering any immediate danger, so long as it does not cause undue hardship on business operations.

Time Off for Crime Victims

Employees who have been victims of serious or violent felonies, as specified under California law, or felonies relating to theft or embezzlement may take time off work to attend judicial proceedings related to the crime. Employees may also take time off if an immediate family member has been a victim of such crimes and the employee needs to attend judicial proceedings related to the crime. "Immediate family member" is defined as a person to whom the employee is legally married under the laws of any state, domestic partner, child, child of a registered domestic partner, stepchild, or person to whom the employee stood in loco parentis when the person was a minor, sibling, stepsibling, half-sibling, parent, stepparent, foster parent, or legal guardian.

Employees must give their supervisor a copy of the court notice given to the victim of each scheduled proceeding before taking time off, unless advance notice to the District of the need for time off is not feasible. When advance notice is not feasible, the employee must provide the District with documentation evidencing the judicial proceeding, within a reasonable time after the absence. The documentation may be from the court or government agency setting the hearing, the district attorney or prosecuting attorney's office or the victim/witness office that is advocating on behalf of the victim.

Employees may elect to use accrued paid time off for the absence. If the employee does not elect to use paid time off, the absence will be unpaid. However, exempt employees will be paid their full salary for any workweek interrupted by the need for time off under this policy.

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.

Issue Date: June 24, 2020

Revised Date: April 2026

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-and/or PTO** 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, sick leave and/or PTO** to the workers' compensation disability leave. Accrued **vacation, sick leave and/or PTO** pay will supplement any workers' compensation or other wage benefits you receive.

Issue Date: June 24, 2020

Revised Date: April 2026

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 **PTO** 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.

Issue Date: June 24, 2020

Revised Date: **April 2026**

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 _____

Issue Date: June 24, 2020

Revised Date: April 2026

Receipt and Acknowledgment of The District Handouts

California Paid Family Leave

I acknowledge that I have received the enclosed pamphlet on paid family leave as provided by the Employment Development Department.

Disability Insurance Provisions

I acknowledge that I have received the enclosed pamphlet on disability insurance provisions as provided by the Employment Development Department.

Health Insurance Marketplace Coverage Options and Your Health Coverage

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

Health Workplace/Healthy Families Act: California Paid Sick Leave

I acknowledge that I have received the enclosed poster on Health Workplace/Healthy Families Act: California Paid Sick Leave as provided by the Department of Industrial Relations.

Sexual Harassment Information

I acknowledge that I have received the information regarding sexual harassment.

Survivors of Violence and Family Members of Victims Right to Leave and

Accommodations

I acknowledge that I have received the enclosed notice on Survivors of Violence and Family Members of Victims Right to Leave and Accommodations as provided by the Civil Rights Department.

Workers' Compensation

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

Your Rights and Obligations as a Pregnant Employee

I acknowledge that I have received the enclosed pamphlet on Your Rights and Obligations as a Pregnant Employee as provided by the Civil Rights Department.

Workplace Know Your Rights Act Notice

I acknowledge that I have received the enclosed notice constitutional workplace rights and the District's responsibilities under the Workplace Know Your Rights Act.

Employee's Printed Name _____

Position _____

Employee's Signature _____

Date _____

April 9, 2026

Placer County Resource Conservation District
11641 Blocker Drive, Suite 120
Auburn, California 95603

We are pleased to confirm our understanding of the services we are to provide the Placer County Resource Conservation District (the District).

Audit Scope and Objectives

We will audit the financial statements, including the disclosures, which collectively comprise the basic financial statements of the District as of and for the years ended June 30, 2026 and 2027. Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Government 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. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of the District's 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 the audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis.
2. Schedule of Proportionate Share of the Net Pension Liability – Miscellaneous Plan
3. Schedule of Contributions to the Pension Plan – Miscellaneous Plan
4. Schedule of Changes in the OPEB Liability and Related Ratios
5. Schedule of Contributions – OPEB Plan

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free of material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and the minimum audit requirements for California Special Districts, issued by the Office of the State Controller, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. 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 GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objective also includes reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS; the minimum audit requirements for California Special Districts; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and will include tests of accounting records, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement and they may bill you to respond to our inquiry.

We have identified the following significant risks of material misstatement as part of our audit planning: Revenue recognition and management override controls. Additional risks may be identified during the audit.

We may from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures-Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. 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, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with provisions of applicable laws, regulations, contracts and agreements, including grant agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of the District (including posting audit adjustments approved by you), in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, related notes and adjusting journal entry services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes if applicable), rules, and the provisions of contracts and grant agreements (including award agreements).

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written

representations from you about the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Audit Administration and Other

We understand that the District's employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Richardson & Company, LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the District or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested access to such audit documentation will be provided under the supervision of Richardson & Company, LLP personnel at a location designated by our Firm. Furthermore, upon your request or consent, we may provide photocopies of selected audit documentation to the aforementioned parties, successor auditors or others. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. All professional and administrative services and expenses relating to such access will be charged as an additional expense to the District.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date, or any additional period requested by the District. If we are aware of a granting agency or auditee is contesting an audit finding, we will contact the District and the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Ingrid Shepline will be the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our latest peer review report is attached to this letter.

In the event we are requested or authorized by you or required by government regulation, subpoena, or other legal process to produce our workpapers or our personnel to respond to inquiries or serve as witnesses with respect to this or any engagement for you, you will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, in responding to such a request. If such a request is made, and unless we are obligated by law or legal process to the contrary, we will inform you prior to providing such access.

If the District intends to publish or otherwise reproduce in any document our report on the District's financial statements, or otherwise make reference to our Firm in a document that contains other information in addition to the audited financial statements (e.g., in a debt offering circular for example), the District agrees that prior to making any such use of our report, or reference to

our Firm, management will provide us with a draft of the document to read and obtain our approval for the inclusion or incorporation by reference of our report, or the reference to our Firm, in such document before the document is printed and distributed. The inclusion or incorporation by reference of our report in any such document would constitute the reissuance of our report and any request by the District to reissue our report or to consent to its inclusion or incorporation by reference in an offering or other document will be considered based on the facts and circumstances existing at the time of such request. The estimated fees outlined herein do not include any services that would need to be performed in connection with any such request to make use of our report, or reference to our Firm; fees for such services would be based upon the rates for additional services.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, if applicable, you understand that electronic sites are a means to distributed information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Our Firm, as well as all other accounting firms with a significant audit practice, participates in a “peer review” program, covering our audit and accounting practices. This program requires that once every three years we subject our quality assurance practices to an examination by another accounting firm. As part of the process, the other firm will review a sample of our work. It is possible that the work we perform for you may be selected by the other firm for their review. If it is, they are bound by professional standards to keep all information confidential. If you object to having the work we do for you reviewed by our peer reviewer, please notify us.

Professional Fees

Based upon our current understanding of the situation and our understanding of the District’s control processes in place, our professional fees for the annual audit are listed below.

Services	2026	2027
District Audit	\$ 15,900	\$ 16,700
Preparation of financial statements	included	included
Preparation of State Controller's Report	1,120	1,160
Assistance with MD&A	500	550
Total Maximum Cost	\$ 17,520	\$ 18,410

Our estimate assumes that the District will prepare all closing entries, including any accrual adjustments needed in accordance with generally accepted accounting principles, and that the beginning net position in the general ledger agrees to the prior year audit.

These estimates do not take into consideration changes in the scope of the audit due to changes in accounting or auditing pronouncements and standards, laws or regulations, the loss of key accounting personnel, material weaknesses in the internal control environment, or significant changes in the scope of the District’s operations. We will discuss a new fee estimate with the District if such an event occurs.

We will plan to start the audit in October, or at such time that the items needed for the audit are available.

Standard Billing Rates for Additional Services:

Our rates for additional services are as follows:

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

Reporting

We will issue written reports upon completion of our Audit. Our reports will be addressed to the Board of Directors of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

If any provision in this letter is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions will nevertheless continue in full force without being impaired or invalidated in any way.

* * * * *

Placer County Resource Conservation District
April 9, 2026
Page 9 of 10

We appreciate the opportunity to be of service to the District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know.

Very truly yours,

RICHARDSON & COMPANY



Ingrid M. Shepline, CPA
Partner

Response:

This letter correctly sets forth the understanding of the Placer County Resource Conservation District and is signed by the officer authorized by the Board of Directors to enter into this agreement on the District's behalf.

Management:

By: _____ Title: _____

Date: _____

Board of Directors:

By: _____ Title: _____

Date: _____



Jones, Nale & Mattingly PLC

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

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

We have reviewed the system of quality control for the accounting and auditing practice of Richardson & Company, LLP (the firm) in effect for the year ended March 31, 2024. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Richardson & Company, LLP in effect for the year ended March 31, 2024, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Richardson & Company, LLP has received a peer review rating of *pass*.

Jones, Nale & Mattingly PLC

Louisville, Kentucky
 May 16, 2025

Forestry Director Report – Scott Stephenson, Forestry Director
Presented 4/28/26

News and Events

- Several CAL FIRE forestry grants including **North Fork Phase 1b, Placer County Coordinate Fuel Break, and Mosquito Fire Grants 1 & 2** expired in early 2026. Additionally, the initial funding from the **Placer Sierra Fuels Reduction** grant has expired. All funds were spent and grant deliverables met with hard work by our foresters, burn bosses, outreach coordinators, chipper crew, and admin team.
- **Awarded** CAL FIRE Wildfire Prevention Grant “North Fork American River Shaded Fuel Break – Phase III”. This grant will fund new shaded fuel break construction, and maintenance activities on recently constructed shade fuel breaks.

Training and Development

- Ellen Murphy obtained **S-212 chainsaw certification**

Outreach and Community Engagement

- All forestry team staff continue to attend the monthly **Firesafe Council** meetings throughout Placer County.
- The forestry team booted the **Reforestation Pipeline Partnership Conference** in Roseville.
- Sarah Jones – Executive Director, and Scott Stephenson – Forestry Director, continue to participate in the **Placer County Wildfire and Forest Health Coordinating Group**, helping to identify priority areas for treatment, sharing information, and collaborating on funding pursuits.
- RCD foresters are attending numerous additional community events and supporting forest health and wildfire prevention initiatives. Lewis Campbell, Forestry Project Manager, has supported the County’s update of the CWPP and will represent the RCD in the Headwaters Connect collaborative.

Mosquito Fire Restoration and Reforestation

Utilizing surplus seedlings from Placerville Nursery, an additional **30 acres of tree planting** has been completed this Spring. Site preparation is underway for planting approximately 300 acres in the Spring of 2027.

Hazard tree assessments in 2025 identified **250+ hazard trees**. Contractors were hired to safely fell the hazard trees.

We continue to receive funding support for this project through grant funders CAL FIRE, USFS, and One Tree Planted.

Mosquito 1 and 2 Grants

- **340 acres of fuels treatment and hazard tree mitigation** with mastication, chipping, and pile burning.
- **Final Reports** are submitted



A hazard tree standing behind a home in Michigan Bluff.

PHOTO DOCUMENTATION FORM	
Photographer:	SS, EM
	
Chicken Hawk Rd Rd Before – EM, 10/30/25	Chicken Hawk Rd Rd After – EM, 10/31/25

Before and after photos showing fuels removed from Chicken Hawk Rd

Fuel Breaks and Forest Health Projects

- Placer Sierra Fuels Reduction Grant
 - **331 acres of fuels treatment** with mastication, chipping, and pile burning. **Exceeded target of 254 acres.**
 - **Progress Report** completed. Second phase of funding begins.
- Placer County Coordinated Fuel Break Grant
 - **278 acres of fuels treatment** with mastication, chipping, pile burning, and herbicide application.
 - **Final Report** is submitted
- North Fork Phase 1b Grant
 - **500 acres of fuels treatment** with pile burning, chipping, mastication, and herbicide application.
 - **Final Report** is submitted.



Placer County Local Agency Formation Commission
110 Maple Street Auburn, CA 95603 | (530) 889-4097

Electronic Transmittal

COMMISSIONERS

Joshua Alpine
Chair
(Special District)

Anthony DeMattei
(County)

Whitney Eklund
Vice Chair
(City)

Judy Friedman
(Special District)

Cindy Gustafson
(County)

Sean Lomen
(City)

Susan Rohan
(Public)

**ALTERNATE
COMMISSIONERS**

Shanti Landon
(County)

Cherri Spriggs
(Public)

Scott Wilson
(Special District)

Stephanie
Youngblood
(City)

COUNSEL

Michael Walker
General Counsel

STAFF

Colette Santsche
Interim Executive
Officer

Amanda Ross
Acting Assistant
Executive Officer

Amy Engle
Commission
Clerk/Analyst

March 20, 2026

TO: Independent Special District Presiding Officers
c/o District Clerk

FROM: Colette Santsche, Interim Executive Officer

**SUBJECT: Ballot Distribution and Voting Instructions: Special
District Appointment to Placer LAFCO**

Dear Presiding Officer,

On February 10, 2026, the Placer Local Agency Formation Commission (LAFCO) initiated a call for nominations to fill a vacancy for one of the regular Special District Representatives on the Commission. The presiding officer (Board Chair/President) of each independent special district were invited to submit nominations for qualified special district board members to fill this open seat.

At the close of the nomination period, LAFCO received a total of eleven (11) nominations for three (3) candidates, as summarized below:

Judy Friedman, Director, Tahoe City Public Utility District

Nominated by:

- North Tahoe Fire Protection District
- North Tahoe Public Utility District
- Northstar Community Service District
- Olympic Valley Public Service District
- Penryn Fire Protection District
- Placer Hills Fire Protection District
- Tahoe City Public Utility District
- Truckee Tahoe Airport District
- Tahoe-Truckee Sanitation Agency

**Ross Hutchings, Director, Placer Mosquito and Vector Control
District**

Nominated by:

- Placer Mosquito and Vector Control District

Selection of Special District Representative

March 20, 2026

Jennifer Knisley, Director, Newcastle Rocklin Gold Hill Cemetery District

Nominated by:

- Newcastle Rocklin Gold Hill Cemetery District

All three candidates are listed on the attached ballot. Also included in your packet for review are the statements of qualifications received by LAFCO. Please note that submitting a statement was optional and we have included the two that were provided.

Voting Instructions

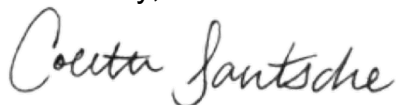
- **Ballot Completion:** Please complete the attached ballot, clearly indicating your selection.
- **Authorized Signature:** To be valid, ballots must be signed by the district's presiding officer, or the presiding officer's alternate as designated by the governing body.
- **Designation of Alternate:** If an alternate has been designated by the governing body, please include a copy of the official meeting minutes or minute order documenting this designation.
- **Quorum Requirement:** A minimum of 19 of the 37 independent special districts in Placer County must submit ballots for the election to be valid.
- **Election Outcome:** The candidate receiving the highest number of votes will be appointed as the Special District Representative to LAFCO.

Submission Deadline

Please return your completed ballot via email to lafco@placer.ca.gov no later than Monday, May 4, 2026, at 4:00 PM.

Thank you for your participation and commitment to ensuring that independent special districts remain effectively represented on the Commission. Should you have any questions, please contact our office at (530) 889-4097.

Sincerely,



Colette Santsche

Interim Executive Officer
Placer LAFCO



Placer County Local Agency Formation Commission
110 Maple Street Auburn, CA 95603 | (530) 889-409

Ballot: Selection of Special District Representation on LAFCO

Please choose one candidate:

- Judy Friedman**, Tahoe City Public Utility District
- Ross Hutchings**, Placer Mosquito and Vector Control District
- Jennifer Knisley**, Newcastle Rocklin Gold Hill Cemetery District

Name of Special District: _____

Name of Presiding Officer: _____

Signature of Presiding Officer: _____

Date: _____

**Must be received by LAFCO via email at LAFCO@placer.ca.gov no
later than May 4, 2026 by 4pm**

Judy Friedman
Director, Tahoe City Public Utility District
Candidate for Placer County LAFCO Special District Seat

I am running for re-election to the Special Districts seat on the LAFCO Board so I can continue representing yours and all the Special Districts in Placer County.

I have been a full-time resident of Tahoe City, located in the unincorporated area of Placer County, for over 50 years. I approach this position from the unique perspective of being an elected member of the of the Tahoe City Public Utility District Board of Directors, Clerk of the Board for the Tahoe City Cemetery District, and volunteer on the North Lake Tahoe Fire Protection District C.E.R.T. team.

There has been tremendous growth in Placer County. LAFCO is charged with identifying ways to organize, simplify, and streamline government and make sure that services are provided efficiently and economically. That requires thoughtful and creative solutions and well-informed decision makers. We need to work hard to balance quality of life while meeting growing service challenges.

I am committed to representing the Special District's interests on the LAFCO Board, especially where they may differ from the county and city issues. Many of the communities throughout Placer County rely on special districts to serve our unique needs. It is essential that our concerns and interests be heard and addressed as LAFCO becomes more active in Placer County.

I ask for your vote to continue serving as Special District Commissioner and appreciate the trust that comes with your support.

Statement of Qualifications Placer County LAFCO

Jenny Knisley
4135 Hunters Drive
Loomis, CA 95650
Phone: 916-719-1132 - Email: Jenny4Loomis@gmail.com

March 17, 2026

Dear LAFCO Commissioners:

I am pleased to submit my application for the position of Special District Representative on the Placer County LAFCO. With experience serving as the Alternate City LAFCO Commissioner for the Town of Loomis and ongoing professional development through CALAFCO trainings and conferences, I am prepared to contribute effectively as a knowledgeable and engaged member of the Commission.

During my service as the Alternate City LAFCO Commissioner for the Town of Loomis, I maintained consistent attendance at LAFCO meetings and remained fully engaged in the Commission's work to ensure continuity and preparedness when called upon to serve. Through this experience, along with continued professional development at CALAFCO conferences and trainings, I have developed a strong understanding of LAFCO's role, responsibilities, and impact, and I am prepared to contribute effectively as a voting member of the Commission.

My current role as Special District Representative for the Newcastle, Rocklin, and Gold Hill Cemetery District, along with my service on committees such as the South Placer Fire Oversight Committee, has strengthened my experience in governance, fiscal oversight, and regional collaboration. I understand the importance of balanced representation and bring a practical, solutions-oriented approach to board service.

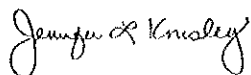
My broader public service background includes serving as Mayor and Council Member for the Town of Loomis, as well as Executive Director of the Loomis Basin Chamber of Commerce. In these roles, I worked closely with a wide range of special districts, local agencies, and community stakeholders—building partnerships, supporting economic development, and advocating for thoughtful growth and service delivery.

I am well-versed in the Commission's strategic priorities, work plan, and budget. My professional career—balancing entrepreneurship, civic leadership, and nearly three decades of service with Soroptimist International—reflects a deep and ongoing commitment to community service and regional well-being.

My qualifications include leadership in developing the Loomis Leadership Program, an Economic Development Certificate (CALED), Institute for Organization Management certification, and completion of Leadership Rocklin and the Western Association of Chamber Executives Academy, along with key contributions to the rebuilding of the Loomis Library and Learning Center.

I am committed to representing all special districts with integrity, diligence, and a clear focus on the long-term interests of Placer County. I bring a strong work ethic, attention to detail, and a collaborative leadership style that prioritizes informed decision-making and regional success.

Thank you for your consideration. I would be honored to continue serving the residents and special districts of Placer County in this capacity.



Sincerely,

Jenny Knisley



Ballot: Selection of Special District Representation on LAFCO

Please choose one candidate:

- Judy Friedman**, Tahoe City Public Utility District
- Ross Hutchings**, Placer Mosquito and Vector Control District
- Jennifer Knisley**, Newcastle Rocklin Gold Hill Cemetery District

Name of Special District: _____

Name of Presiding Officer: _____

Signature of Presiding Officer: _____

Date: _____

**Must be received by LAFCO via email at LAFCO@placer.ca.gov no
later than May 4, 2026 by 4pm**



Brown Act Training



April 28, 2026





Policy – Open and Public

- “[t]he public commissions, boards and councils and the other public agencies in this State exist to aid in the conduct of the people’s business. **It is the intent of the law that their actions be taken openly and that their deliberations be conducted openly.** ... The people insist on remaining so informed so that they may retain control over the instruments they have created.” (Gov. Code, § 54950)
- “All meetings of the legislative body of a local agency shall be open and public, and all persons shall be permitted to attend any meeting of the legislative body of a local agency...” (Gov. Code, § 54953(a))



When does the Brown Act apply?

- Legislative bodies and meetings of legislative bodies
 - Governing body
 - Appointed body
 - Standing committees
- Citizen volunteer groups, committees, task forces created by formal action of a governing body
- Standing committees of a legislative body with either:
 - (a) continuing subject matter jurisdiction; or
 - (b) a fixed schedule set by formal action of the legislative body
- Some types of private organizations
- Newly-elected members of a legislative body



When does the Brown Act not apply?

- Individual contacts between a member and staff, others
- Social, ceremonial, educational, and other gatherings where issues related to the legislative body's business are not discussed
- Meetings made up of less than a quorum
- Temporary advisory committees made up of less than a quorum and serve limited purpose ("ad hoc")
- Groups appointed by staff (working group)
- Groups advisory to a single decision-maker (aides)
- Staff



Definition of a Meeting

1. Gathering of a majority of legislative body,
 2. At the same time and place (including teleconference location);
 3. To receive information, discuss an issue OR take any action on any item that is within the subject matter jurisdiction of the legislative body
- Brown Act considers a meeting to occur through any communication medium or device (Gov. Code, § 54952.2)



Meeting Equivalents

- Collective briefings
- Retreats/workshops of legislative bodies
- Serial meetings
- Informal gatherings
- Collective e-mails and other communications
- Social media platform – comments/digital icons on another member's post.



Communication Through Others

- Communications through staff/members of the public can constitute “meetings” if there is discussion, deliberation, or action taken on matters within the legislative body’s jurisdiction (G.C. 54952.2(a))
 - This does not prevent an employee/staff member from having separate communications with members of a legislative body so long as that person does not communicate the comments of the members to other members of the legislative body



Serial Meetings Prohibited

- The Brown Act provides that “[a] majority of the members of a legislative body shall not, outside a meeting ... use a series of communications of any kind, directly or through intermediaries, to discuss, deliberate, or take action on any item of business that is within the subject matter jurisdiction of the legislative body.” (Govt. Code, § 54952.2(b)(1))
 - Daisy chain - Member A contacts Member B, Member B contacts Member C, Member C contacts Member D and so on, until a quorum has discussed, deliberated, or taken action on an item within the legislative body’s subject matter jurisdiction.
 - Hub and spoke - Member A (the hub) sequentially contacts Members B, C, and D and so on (the spokes), until a quorum has been contacted.



Examples

- An entire legislative body intends to testify at a State legislative hearing. Must this activity be noticed by the legislative body?
- The members then proceed upstairs to their local Assembly member's office to discuss issues of local interest. Must this session be noticed as a meeting and be open to the public?



Examples

- An entire legislative body intends to testify at a State legislative hearing. Must this activity be noticed by the legislative body?
 - No, because the members are attending and participating in an open meeting of another governmental body which the public may attend.
- The members then proceed upstairs to their local Assembly member's office to discuss issues of local interest. Must this session be noticed as a meeting and be open to the public?
 - Yes, because the entire body may not meet behind closed doors to discuss such issues unless it qualifies for a closed session item.



Examples

- The legislative body wants to hold a team-building session to improve relations among its members. May such a session be conducted behind closed doors?
 - No, this is not a proper subject for closed session and relations between members are a matter of public business.



Location of Meetings

- The Brown Act generally requires all regular and special meetings of a legislative body, including retreats and workshops, must be held within the boundaries of the territory over which the local agency exercises jurisdiction. (Gov. Code, § 54954(b))
- May not be held in any facility that prohibits the admittance of any person, and may not require payment or purchase as a condition of attendance



Meeting Exceptions

1. Individual contacts (ex: to agency employees)
 2. Conferences
 3. Community gatherings
 4. Other legislative bodies
 5. Social or ceremonial events
- Members of the legislative body may not discuss agency business with each other while attending (“Four Corners” strategy)
 - Even informal gatherings are subject to the Brown Act if agency issues are discussed or decided on



Teleconferencing

Requirements

- Votes must be by roll call
- Quorum of members need to participate within the body's jurisdiction
- A member can participate remotely if *all* of the following requirements are met (from Gov. Code Section 54953(b)(2)&(3)):
 1. Agendas posted at all teleconference locations 72 hours in advance for regular meetings
 2. Each teleconference location shall be identified in the notice and agenda of the meeting or proceeding
 3. Each teleconference location shall be accessible to the public during the meeting
- Exception to these requirements: member with disability. Still required to (1) participate through audio and visual technology (if disability allows) and (2) must disclose presence of any individuals 18 years of age or older in the room at the remote location.
- Minutes must reflect remote participation.

Additional Member Requirements

- A member may participate remotely for just cause.
- The member must notify the legislative body at the earliest opportunity possible, including at the start of a regular meeting, of their need to participate remotely for just cause, including a general description of the circumstances relating to their need to appear remotely at the given meeting
- The provisions shall not be used by any member of the legislative body for more than two meetings per calendar year



Types of Meetings and Notice

- “Regular meetings” are meetings occurring at the dates, times, and location set by resolution, ordinance, or other formal action by the legislative body and are subject to 72- hour posting requirements.
- “Special meetings” are meetings called by the presiding officer or majority of the legislative body to discuss only discrete items on the agenda under the Brown Act’s notice requirements for special meetings and are subject to 24-hour posting requirements.
- “Emergency meetings” are a limited class of meetings held when prompt action is needed due to actual or threatened disruption of public facilities and are held on little notice.
- “Adjourned meetings” are regular or special meetings that have been adjourned or re-adjourned to a time and place specified in the order of adjournment, with no agenda required for regular meetings adjourned for less than five calendar days as long as no additional business is transacted.



Agendas at Regular Meetings

- Every regular meeting of a legislative body of a local agency must be preceded by a posted agenda that advises the public of the meeting and the matters to be transacted or discussed. No action on items unless properly agendized and posted.
- The agenda must be posted at least 72 hours before the regular meeting in a location “freely accessible to members of the public.”
- The agenda must state the meeting time and place and must contain “**a brief general description of each item of business to be transacted or discussed at the meeting, including items to be discussed in closed session.**”
- Posting on websites alone is not sufficient because there is not universal access to the internet.
- *Different public notice requirements may apply to specific board items. This slide just addresses public notice requirements under the Brown Act*



Agenda Requirements: *Contents – Examples*

- The question is whether an interested person would know from the agenda description that they need to attend the meeting to participate in the discussion and action. *Olson v. Hornbrook Cmty. Servs. Dist.* (2019)33 Cal. App. 5th 502.
 - An agenda item stated “approve bills and authorize signatures for district expenses received through January 24, 2017.” This is **sufficient**.
 - But where an agenda item to “approve bills and authorize signatures” listed out specific payments, the district board could NOT approve expenses not on that list because an interested person would assume only the items listed were being approved.



Discussion of items not on Agenda

- The Brown Act generally prohibits any action or discussion of items not on the posted agenda. However, there are three specific situations in which a legislative body can act on an item not on the agenda:
 - When a majority decides there is an “emergency situation” (as defined for emergency meetings);
 - When two-thirds of the members present (or all members if less than two-thirds are present) determine there is a need for immediate action and the need to take action “came to the attention of the local agency subsequent to the agenda being posted.”; or
 - When an item appeared on the agenda of, and was continued from, a meeting held not more than five days earlier.
- Comments from the public that are not on the agenda?
 - Members can briefly respond to comments or questions, provide a reference to information, or direct staff to place it on a future agenda.



Public Participation

- The Brown Act gives the public the right to participate in meetings. Individuals, lobbyists, and members of the news media possess the right to attend, record, broadcast, and participate in public meetings.
- Members of the public must be allowed to speak on any item of interest within the jurisdiction of the legislative body.
- The opportunity to speak must be before the legislative body's consideration of the item.
- Reasonable restrictions and time limits can be placed on public comment.



Meeting Logistics

- Sign-in sheets or surveys cannot be required (but they can be voluntary)
- Speaker cards are permitted, but cannot be required
- Photography and video recording of a public meeting is generally allowed.
- If the meeting is “willfully interrupted,” the legislative body may remove the individual(s) to restore order. If that does not work, the legislative body may order the room cleared (must allow press/media to remain). (Gov. Code, § 54957.9.)



Public Right to Access and Recordings

- Other than privileged documents, the public has the right to review any records distributed to the majority of the legislative body in connection with a matter subject to discussion or consideration.
- Generally, should be made available to the public at time of agenda posting, or when the legislative body receives the information if obtained within 72 hours of the meeting.



Recording Actions

- The governing body shall “publicly report any action taken and the vote or abstention on that action of each member present for the action.”
(Gov. Code, § 54953(c).)



Closed Session

- A meeting of a legislative body conducted in private without the attendance of the public or the press.
- Should be noted on the agenda briefly and identify the specific statutory exemption.
- Examples: litigation, liability claims, public employment, and real property negotiations
- Following the closed session hearing, the legislative body must provide an oral or written report of any actions taken.



Closed Session

- Attendance is limited to the legislative body, agency attorney, management, support staff and consultants that are necessary for consideration of the closed session matter.
- The contents of the discussion of the closed session is confidential and only the body may vote to waive the privilege.



Social Media Use

- Social media platforms can be used to answer questions, provide information to the public and to solicit information from the public on matters within the subject matter jurisdiction of the legislative body
- Members cannot use social media to comment or use digital icons that express reactions to communications made by other members of the legislative body (Gov. Code, 54952.2(b)(3)(B)(i))
 - “A member of the legislative body shall not respond directly to any communication on an internet-based social media platform regarding a matter that is within the subject matter jurisdiction of the legislative body that is made, posted, or shared by any other member of the legislative body.” (Gov. Code, 54952.2(b)(3))



Social Media Use

EXAMPLE:

A legislative body member may not respond directly, comment, like/dislike, express a digital reaction (i.e., an emoji), or even share the social media post of another member if that post concerns any matter within the subject matter jurisdiction of the legislative body. This law applies to all internet based social media platforms that are “open and accessible to the public,” including, but not limited to, Snapchat, Instagram, Facebook, Twitter, blogs, TikTok and Reddit.

PUBLIC RECORDS ACT REMINDER

The **Public Records Act** applies to “any writing containing information relating to the conduct of the public’s business prepared, owned, used, or retained by any...local agency regardless of physical form or characteristics.” This can include social media posts, social media messages, and/or text messages on personal devices if they pertain to official business.



SB 707- Significant Brown Act Changes - 2026

Zoom Requirements (effective July 1, 2026)

- Only applicable to “eligible legislative bod[ies]” which are specifically defined.
 - The board of directors of a special district that has an internet website and meets any of the following conditions:
 - (i) The boundaries of the special district include the entirety of a county with a population of 600,000 or more, and the special district has over 200 full-time equivalent employees.
 - (ii) The special district has over 1,000 full-time equivalent employees.
 - (iii) The special district has annual revenues, based on the most recent Financial Transaction Report data published by the California State Controller, that exceed four hundred million dollars (\$400,000,000), adjusted annually for inflation commencing January 1, 2027, as measured by the percentage change in the California Consumer Price Index from January 1 of the prior year to January 1 of the current year, and the special district employs over 200 full-time equivalent employees.



SB 707- Significant Brown Act Changes - 2026

- *All open and public meetings shall include an opportunity for members of the public to attend via a two-way telephonic service [a telephone service that does not require internet access and allows participants to dial a telephone number to listen and verbally participate] or a two-way audiovisual platform [an online platform that provides participants with the ability to participate in a meeting via both an interactive video conference and a two-way telephonic service].*
- When electing to offer the two-way audiovisual option, an eligible legislative body must also “publicly post and provide a call-in option, and activate any automatic captioning function during the meeting if an automatic captioning function is included with the two-way audiovisual platform.”
- Regardless of which platform is used, the eligible legislative body must provide an opportunity for public comment through their chosen platform in accordance with Gov. Code § 54954.3 and ensure the same time allotment is provided for public comment as for those attending in person.



SB 707- Significant Brown Act Changes - 2026

- An eligible legislative body must approve “a policy regarding the disruption of telephonic or internet service occurring during meetings” using two-way telephonic or audiovisual participation. This policy must be approved at a noticed public meeting in open session, not on consent, and must “address the procedures for recessing and reconvening a meeting in the event of disruption and the efforts that the eligible legislative body shall make to attempt to restore service.”



SB 707- Significant Brown Act Changes - 2026

Translation Requirements

- Imposes agenda translation and outreach requirements, intended to facilitate greater public involvement at public meetings.
- Eligible legislative bodies will now be required to “reasonably assist” members of the public wishing to translate a public meeting into any language or receive nondisruptive interpretation by another member of the public. (Gov. Code § 54953.4(b)(2)(A).) As determined by the eligible legislative body, reasonable assistance may include: (i) arranging space for one or more interpreters at the meeting; (ii) allowing extra time during the meeting for interpretation to occur; and (iii) ensuring participants may utilize their personal equipment or reasonably access facilities for participants to access commercially available interpretation services. (*Id.*) “The eligible legislative body is not responsible for the content or accuracy of any interpretation facilitated, assisted with, or provided.”



SB 707- Significant Brown Act Changes - 2026

Public Participation

- Eligible legislative bodies will be required to take the following actions to encourage residents to participate in public meetings:

(1) Have an electronic system for accepting and fulfilling requests for meeting agendas and documents pursuant to Gov. Code § 54954.1 through email or an integrated agenda management platform. Information on how to make a request shall be accessible through a prominent direct link posted on the primary internet website home page of the eligible legislative body.

(2) Create and maintain an accessible internet webpage dedicated to public meetings that includes (or provides links to):

- a. A general explanation of the public meeting process for the eligible legislative body.
- b. An explanation of the procedures for a member of the public to provide public comment (in-person or remote, oral or written).
- c. A calendar of all public meeting dates listing dates, times and locations.
- d. The agenda posted online pursuant to Gov. Code § 54954.2(a)(2).



SB 707- Significant Brown Act Changes - 2026

Public Participation

(3) As determined by the eligible legislative body in its broad discretion, make reasonable efforts to invite groups that do not traditionally participate in public meetings to attend, including:

- a. Media organizations that provide coverage in the jurisdiction of the eligible legislative body
- b. Good government, civil rights, civic engagement, neighborhood and community group organizations, or similar, that are active in the jurisdiction of the eligible legislative body.



SB 707- Significant Brown Act Changes - 2026

Other Changes that apply to all legislative bodies:

- Beginning January 1, 2026, a local agency must provide a copy of the Brown Act to any person elected or appointed to serve as a member of the local agency's legislative body.
- The requirement that the legislative body orally report a summary of a recommendation for a final action on salaries, salary schedules, or compensation paid in the form of fringe benefits is expanded to also include those for a "department head or other similar administrative officer of the local agency."
- Specifies that a presiding member of the legislative body (or designee) may remove an individual for disrupting a meeting *including any teleconferenced meeting*.
- Extends the existing authority of a legislative body to remove or limit participation of a person engaging in disruptive behavior to those members of the public participating in a meeting via two-way telephonic service or audiovisual platform.



Penalties for Non-Compliance

- Violations of the Brown Act can lead to invalidation of an agency's action, payment of a challenger's attorney fees, public embarrassment, even criminal misdemeanor prosecution.
- It is a misdemeanor if a member:
 1. Attends a meeting where a violation occurs,
 2. Where the member intended to deprive the public of information, and
 3. Knows or has reason to know the public is entitled to receive such information.

(Gov. Code, 54959)



Civil Remedies

1. Invalidation of Action if:

- a. Written demand to cure within 90 or 30 (depending on violation) days of action complained of; and
- b. Corrective action is not taken within 30 days. A decision to take corrective action raises no inference that the action “cured” was unlawful.

2. Declaratory Relief can be obtained without proof of knowing violation, and without demand for cure of alleged violation

3. Attorney's Fees to a successful Plaintiff



Questions