



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

**August 25, 2026
11641 Blocker Drive
Auburn, CA 95603
Upstairs Conference Room
4:00 pm**

- 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
The board will review and may act to accept/deny the previous meeting minutes listed
 - Regular Board Meeting – July 28, 2026
 - Finance Committee Meeting – August 19, 2026
- 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) July 2026 financial
- 7) AGENCY REPORT
- 8) BUSINESS:
New Business:
 - a. Request for Proposal (RFP) for the North Fork American River Shaded Fuelbreak – Phase III
The board will review and may act to approve the Request for Proposal for the North Fork American River Shaded Fuelbreak – Phase III

- b. Unaudited FY26 Budget to Actual Review
The board will review the unaudited budget to actuals for FY26.
- c. Placer County Resource Conservation District Draft Fiscal Year 2027 (FY27) Annual Budget
The board will review and may act to adopt the Placer County Resource Conservation District Draft FY27 Annual Budget
- d. Proposed Billable Rates for FY27
The board will review and may approve the proposed billable rates for FY27
- e. *Operating Reserve Policy*
The board will review and may adopt the revised Operating Reserve Policy
- f. Employee Handbook Revision Update
The board will receive an update on the requested revisions to the Leave of Absences section of the Employee Handbook
- g. Administration and Finance Director Annual Merit Increase
The board will discuss and may approve the annual merit increase for the Administration and Finance Director
- h. Equipment Rental Program Update
The board will receive an update on purchasing a compost spreader and equipment rental program
- i. Utility Terrain Vehicle/All-Terrain Vehicle (UTV/ATV) Policy
The board will review the revised UTV/ATV Policy and Operating Procedures
- j. Office Assistant Job Description
The board will review and may approve the Office Assistant job description
- k. Conservation Planner Project Updates
The board will receive project updates from the Conservation Planner
- l. Employee Anniversaries
The board will acknowledge staff anniversaries
Ellen Murphy – 2 years
Cordi Craig – 6 years

9) ACTING EXECUTIVE DIRECTOR REPORT

10) BOARD DIRECTOR REPORTS/COMMENTS

11) FUTURE AGENDA ITEMS

12) ADJOURNMENT

**PLACER COUNTY RESOURCE CONSERVATION DISTRICT
MINUTES OF THE BOARD OF DIRECTORS
REGULAR MEETING
July 28, 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 4:00pm 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 (Arrived during the financial report)
Patricia (Patti) Beard

Others Present: Donna Thomassen, RCD Employee
Kate Espinola, RCD Employee
Cordi Craig, RCD Employee
Brian Pimentel, RCD Employee
Jerry Reioux, RCD Employee
Chris Robbins, NRCS District Conservationist
Mark Starr, Associate Director

APPROVAL OF AGENDA

Jim Holmes moved to approve the agenda. Justin Miller seconded, and the motion passed unanimously.

PUBLIC COMMENT

No public comment.

APPROVAL OF MEETING MINUTES

Jim Holmes moved to approve the amended meeting minutes correcting spelling of Brian Pimentel from the regular meeting held on June 23, 2026. Justin Miller seconded, and the motion passed unanimously.

Kristin Lantz moved to approve the meeting minutes from the Executive Committee meeting held on July 13, 2026. Steve Jones seconded, and the motion passed unanimously.

FINANCIAL REPORTS

Donna Thomassen presented the June 2026 financial reports. It was disclosed that these reports are subject to change due to accounts payable entries, grant invoicing, and any adjusting journal entries forthcoming. Kristin Lantz 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, reported the Auburn area received additional funding for one more project. The NRCS area meeting is in Modesto in August, and the end of their fiscal year is September 30th.

BUSINESS

New Business:

- a. *Executive Director Extended Medical Leave*
Jim Holmes moved to approve the Executive Director extended medical leave until December 2026. Jon Jue seconded and the motion passed unanimously. No public comments were made.
- b. *Extended Appointment of Acting Executive Director*
Justin Miller moved to approve extending the appointment of Donna Thomassen as Acting Executive Director. Jim Holmes seconded, and the motion passed unanimously. No public comments were made.
- c. *Additional Support for the Administration Team*
Kristin Lantz moved to hire additional support for the Administration Team for a maximum of 6 months. Jim Holmes seconded, and the motion passed unanimously. No public comments were made.
- d. *Extending District Contributions toward Employee Health Insurance during an Approved Extended Medical Leave*
Kristin Lantz moved to extend the district contributions toward employee health insurance during the approved extended medical leave. Jim Holmes seconded, and the motion passed unanimously. No public comments were made.
- e. *Employee Handbook Revision*
Jim Holmes moved to approve the amended Leave of Absence section of the Employee Handbook to include additional verbiage pending legal review. Verbiage to include "If Employee chooses not to return or returns for less than 90 days from when leave ends, the district may ask the employee to repay the additional 12 weeks of benefits." Jon Jue seconded, and the motion passed unanimously. No public comments were made.

f. *Forestry Director Position Update*

On behalf of the Forestry Director Hiring Committee, Cordi Craig gave an update on the status of the Forestry Directors vacant position including the decision to postpone filling the position due to low interest and in conjunction with the return of Executive Director.

PUBLIC COMMENT

Brian Pimentel, Agriculture Program Manager, expressed his concern regarding the Forestry Directors Positions extended vacancy. He stated with the Executive Director on leave and the Forestry Directors position vacancy there is concern for employee burn out especially for upper management and administration. He also expressed the strong need for leadership qualities for the Forestry Director position given its role in project management and communication between departments.

g. *Prescribed Fire and Forestry Project Update*

Cordi Craig, Prescribed Fire Program Director provided an update on current work being performed on projects in the field, grant applications, and upcoming work scheduled. Discussion only, no public comments made.

h. *Equipment Rental Program*

Brian Pimentel, Agriculture Program Manager, presented information on the benefits of purchasing a compost spreader and the need for an equipment rental program. The board directed Brian to get more information for the next board meeting. Discussion only, no public comments made.

i. *Off Highway Vehicle (OHV) Policy*

Justin Miller moved to approve the Off Highway Vehicle (OHV) Policy and Operating Procedures with revisions to include changing the name of the policy to Utility Terrain Vehicle/All-Terrain Vehicle (UTV/ATV) Policy and Operating Procedures, and to include loading and towing requirements. Steve Jones seconded, and the motion passed unanimously.

j. *Employee Anniversary*

The Board recognized Donna Thomassen for her recent work anniversary. Discussion only, no public comment given.

ACTING EXECUTIVE DIRECTOR REPORT

Donna Thomassen, Acting Executive Director, provided the board with an update on the following items: Chipper Program promotion for the month of August, Placer County Chipping contract amendment and new contract, Mid-Year FY26 Audit, and Annual budget.

BOARD REPORTS/COMMENTS

Claudia Smith relayed a message from Sarah Jones, thanking the board for their support during her medical leave. Sarah also received an award for Conservationist of the Year from the Placer Land Trust.

FUTURE AGENDA ITEMS

Future agenda items – Employee Handbook revision, equipment rental program, purchasing compost spreader, UTV/ATV Policy, Placer County Chipping contract

ADJOURNMENT

The regular meeting was adjourned at 6:18 pm. Justin Miller moved to adjourn the regular meeting. Jim Holmes seconded, and the motion passed unanimously. The next regular meeting is scheduled for August 25, 2026, from 4:00 pm to 6:00 pm in the upstairs conference room at 11641 Blocker Drive, Auburn.

**PLACER COUNTY RESOURCE CONSERVATION DISTRICT
MINUTES OF THE BOARD OF DIRECTORS
FINANCE COMMITTEE MEETING
August 19, 2026**

CALL TO ORDER

The Finance Committee meeting of the Placer County Resource Conservation District (District /RCD) Board was called to order by RCD Board Treasurer Kristin Lantz at 5:00 pm in the conference room at 11641 Blocker Drive in Auburn, CA.

MEMBERS AND OTHERS PRESENT

Directors Present: Kristin Lantz
Jonathan (Jon) Jue

Members Absent: Mark Starr

Others Present: Donna Thomassen, RCD Employee
Kate Espinola, RCD Employee
Ryan Nicasio, PARS

APPROVAL OF AGENDA

Jon Jue moved to approve the agenda. Kristin Lantz seconded, and the motion passed unanimously.

PUBLIC COMMENT

None to report

BUSINESS

New Business:

a) PARS Presentation

Ryan Nicasio Senior Vice President of Consulting for PARS presented an update on the district's investment account.

b) Fiscal Year 26/27 (FY27) Annual Budget Review

The committee reviewed the FY27 Draft Annual Budget and will recommend the Board approve the budget as presented.

c) Reserve Policy Review

The committee will recommend changing the Operating Reserve Policy to reflect an Assigned Fund Balance of not less than what is equal to six (6) months of average operating costs from the previous three 3-months of average operating costs.

ADJOURNMENT

The Finance Committee meeting was adjourned at 6:46pm. Jon Jue moved to adjourn the committee meeting. Kristin Lantz seconded, and the motion passed unanimously. The next regular meeting is scheduled for August 25, 2026, at 4:00 pm in the upstairs conference room at 11641 Blocker Drive, Auburn.

Placer County RCD

Profit and Loss
July 2026

	Total
Income	
CONTRIBUTED SUPPORT	
Chipping Service Contributions	5,520.00
Foundation/Trust Grants	10,000.00
Total for CONTRIBUTED SUPPORT	\$15,520.00
EARNED REVENUES	
Donations	0.02
Interest Income - Operations	10,618.37
Property Tax Revenues	468.20
Special District - Income	5,000.00
Total for EARNED REVENUES	\$16,086.59
Total for Income	\$31,606.59
Gross Profit	\$31,606.59
Expenses	
EXPENSES	
Bank Charges & C/C Fees	133.12
Contractual Services	\$2,610.00
Grants/Agreements/Projects	59,221.20
Operations	1,110.00
Total for Contractual Services	\$62,941.20
Copier Lease	128.70
Education & Training Fees	31.05
Equipment	
Equipment Approved by Grantor	27,618.62
Total for Equipment	\$27,618.62
Insurance - Health Active	46,027.25
Insurance - Workmen's Compensation	38,427.71
Insurance Liability	41,667.95
Insurance-Health Retirees	1,900.00
Materials & Supplies	
Field Supplies inc. Forestry Truck Exp	6,189.13
Fuel	1,532.61
Grants/Agreements/Programs	641.97
Office Supplies	204.14
Uniforms/Safety	927.46
Total for Materials & Supplies	\$9,495.31
Payroll Expenses	
Leave Wages; Holiday/Vacation/Sick/Comp	6,402.82
Payroll Tax Expense	3,918.59
PERS	4,245.86
Wages	33,364.09
Total for Payroll Expenses	\$47,931.36

Placer County RCD

Profit and Loss
July 2026

	Total
Rent Expense	14,347.74
Repair & Maintenance	129.48
Subscriptions	822.89
Telephone (Cell) Stipends	100.00
Travel & Mileage	175.41
Unfunded Retirement Plan Expenses	41,982.00
Total for EXPENSES	\$333,859.79
Total for Expenses	\$333,859.79
Net Operating Income	-\$302,253.20
Net Income	-\$302,253.20

Placer County RCD

Balance Sheet
As of Jul 31, 2026

	Total
Assets	
Current Assets	
Bank Accounts	
Placer County Checking	7,724,821.49
Total for Bank Accounts	\$7,724,821.49
Accounts Receivable	
Accounts Receivable	1,543,508.99
Total for Accounts Receivable	\$1,543,508.99
Other Current Assets	
Def Outflows - OPEB	33,463.00
Def Outflows - Pension	286,345.00
Security Deposit	6,476.80
Undeposited Funds	80.00
Total for Other Current Assets	\$326,364.80
Total for Current Assets	\$9,594,695.28
Fixed Assets	
Leased Assets	\$141,991.00
Leased Asset - Accumulated Depreciation	-133,835.00
Leased Assets - Original	172,557.00
Total for Leased Assets	\$180,713.00
Machinery and Equipment	
Machinery & Equipment - Depreciation	-196,238.00
Machinery & Equipment - Original Cost	565,556.06
Total for Machinery and Equipment	\$369,318.06
Total for Fixed Assets	\$550,031.06
Total for Assets	\$10,144,726.34
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	659,992.01

Placer County RCD

Balance Sheet
As of Jul 31, 2026

	Total
Total for Accounts Payable	\$659,992.01
Other Current Liabilities	
Accrued Leaves Payable	116,820.82
Def Inflows - OPEB	6,731.00
Def Inflows - Pension	12,867.00
Lease Payable	141,502.00
Lease Payable - Current	61,533.00
Sales Tax Payable	0.31
Unearned Revenues	\$0.00
Unearned Revenue - Forestry Mentorship Program	5,261.62
Unearned Revenue - One Tree Planted (MOSQ 3)	13,205.97
Unearned Revenue - PBPL Private Donations	55.47
Unearned Revenue - PC Air Pollution Control District	25,000.00
Unearned Revenue - Red Sesbania Eradication Collaborative Effort	24,490.24
Unearned Revenue - Rose Foundation	16,924.09
Unearned Revenue - Urban & Community Support	655.40
Unearned Revenue - USF&W Riparian	266.59
Total for Unearned Revenues	\$85,859.38
Total for Other Current Liabilities	\$425,313.51
Total for Current Liabilities	\$1,085,305.52
Long-term Liabilities	
Net OPEB Liability	120,825.00
Net Pension Liability	412,626.00
Total for Long-term Liabilities	\$533,451.00
Total for Liabilities	\$1,618,756.52
Equity	
Assigned Funds	
Chipper Equipment Reserves	26,492.00
Chipper Program Reserves	235,635.36
General Fund Operating Reserves	640,775.00
Unrestricted Assigned 2022 Mosq Fire Settlement Funds	
Unrestricted Assigned Settlement Funds	4,816,911.13
Unrestricted Assigned Settlement Interest Funds	85,006.05
Total for Unrestricted Assigned 2022 Mosq Fire Settlement Funds	\$4,901,917.18
Total for Assigned Funds	\$5,804,819.54
Net Investment in Capital Assets	478,639.00
Prior Period Adjustment	80.00
Net Assets	2,546,763.26
Net Income	-304,331.98
Total for Equity	\$8,525,969.82
Total for Liabilities and Equity	\$10,144,726.34

Placer County RCD A/R Aging Detail Report As of Jul 31, 2026								
Date	Transaction type	Num	Donor full name	Department full name	Due date	Amount	Paid	PAID as of 8/19/26
91 or more days past due								
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	PAID
12/31/2025	Invoice	26-3349	CA Association of Resource Conservation Districts	40- Temporarily Restricted Funds:NRCS - RCPP #2871(FY24)	12/31/2025	321.12	321.12	PAID
03/31/2026	Invoice	26-3452	CA Association of Resource Conservation Districts	40- Temporarily Restricted Funds:NRCS - RCPP #2871(FY24)	03/31/2026	4,463.30	4,463.30	PAID
03/31/2026	Invoice	26-3685	CA Association of Resource Conservation Districts	40- Temporarily Restricted Funds:CARCD Workforce Development	03/31/2026	199.40	199.40	
Total for 91 or more days past due						\$10,003.77	\$10,003.77	
31 - 60 days past due								
05/14/2026	Invoice	26-3540	Debra Erickson	30 - Board Designated Funds:Chipper Cost Share	06/13/2026	80.00	80.00	
05/22/2026	Invoice	26-3578	Kevin Costa	30 - Board Designated Funds:Chipper Cost Share	06/21/2026	80.00	80.00	
05/28/2026	Invoice	26-3586	Bruce Choate	30 - Board Designated Funds:Chipper Cost Share	06/27/2026	80.00	80.00	
06/30/2026	Invoice	26-3681	Placer County CEO	40- Temporarily Restricted Funds:PC Ag Tour	06/30/2026	24,926.57	24,926.57	
06/30/2026	Invoice	26-3682	Placer County Parks and Open Spaces	40- Temporarily Restricted Funds:PC - Parks Agreement	06/30/2026	610.00	610.00	
06/30/2026	Invoice	26-3683	CA Association of Resource Conservation Districts	40- Temporarily Restricted Funds:CARCD Equity Grant	06/30/2026	11,520.39	11,520.39	
06/30/2026	Invoice	26-3684	Placer County CEO	40- Temporarily Restricted Funds:PC - Probation Chipper Program	06/30/2026	82,301.43	82,301.43	
06/30/2026	Invoice	26-3686	CA Association of Resource Conservation Districts	40- Temporarily Restricted Funds:CARCD Workforce Development	06/30/2026	49.85	49.85	
06/30/2026	Invoice	26-3687	CA Association of Resource Conservation Districts	40- Temporarily Restricted Funds:CARCD/NRCS Forestry TA	06/30/2026	4,852.93	4,852.93	
06/30/2026	Invoice	26-3688	CA Association of Resource Conservation Districts	40- Temporarily Restricted Funds:NRCS - RCPP #2871(FY24)	06/30/2026	7,408.87	7,408.87	
06/30/2026	Invoice	26-3713	California Department of Forestry & Fire	40- Temporarily Restricted Funds:#5TR23109 Chipper Program	06/30/2026	129,859.49	129,859.49	
06/30/2026	Invoice	26-3789	California Department of Forestry & Fire	40- Temporarily Restricted Funds:#5GG25124 North Fork Phase III	06/30/2026	50,892.06	50,892.06	
06/30/2026	Invoice	26-3790	California Department of Forestry & Fire	40- Temporarily Restricted Funds:#8GG25006 - CF Mentorship Grant	06/30/2026	12,390.35	12,390.35	
06/30/2026	Invoice	26-3791	California Department of Forestry & Fire	40- Temporarily Restricted Funds:#8GG22608 Mosquito Fire 3 Recovery & Reforestation	06/30/2026	664,460.66	664,460.66	
06/30/2026	Invoice	26-3792	US Forest Service	40- Temporarily Restricted Funds:USFS Mosquito Fire 4 Mosquito Post Fire Disaster Recovery	06/30/2026	112,834.84	112,834.84	PAID
06/30/2026	Invoice	26-3793	California Department of Forestry & Fire	40- Temporarily Restricted Funds:#5GA23100 Placer Sierra Fuels	06/30/2026	14,188.68	14,188.68	
06/30/2026	Invoice	26-3794	California Department of Forestry & Fire	40- Temporarily Restricted Funds:WUI Grant (CWSF)	06/30/2026	7,091.56	7,091.56	
06/30/2026	Invoice	26-3795	Placer County Water Agency - Donor	40- Temporarily Restricted Funds:PCWA - Tank Rebate	06/30/2026	8,774.38	8,774.38	
06/30/2026	Invoice	26-3796	Rose Foundation	40- Temporarily Restricted Funds:Rose Foundation/CBD Placer Ranch 2024	06/30/2026	3,931.20	3,931.20	
06/30/2026	Invoice	26-3797	NRCS	40- Temporarily Restricted Funds:NRCS Landowner Tech. Assistance	06/30/2026	9,589.20	9,589.20	
06/30/2026	Invoice	26-3798	Auburn Recreation District	50-Fee for Services:ARD - Atwood Easement	06/30/2026	460.00	460.00	
06/30/2026	Invoice	26-3799	US Forest Service	40- Temporarily Restricted Funds:USFS Mosquito Fire 5	06/30/2026	1,960.43	1,960.43	
06/30/2026	Invoice	26-3800	California Department of Forestry & Fire	40- Temporarily Restricted Funds:#8CA07825 Forestland Steward Newsletter (new)	06/30/2026	1,153.90	1,153.90	
06/30/2026	Invoice	26-3801	US Fish and Wildlife Services	40- Temporarily Restricted Funds:USF&W Riparian Restoration	06/30/2026	2,336.87	2,336.87	
06/30/2026	Invoice	26-3802	California Department of Forestry & Fire	40- Temporarily Restricted Funds:#5GG23124 PBPL-#2	06/30/2026	103,546.54	103,546.54	
06/30/2026	Invoice	26-3803	CA Association of Resource Conservation Districts	40- Temporarily Restricted Funds:WCB Pollinator Habitat	06/30/2026	39,679.23	39,679.23	
06/30/2026	Invoice	26-3805	CA Dept of Food and Agriculture	40- Temporarily Restricted Funds:Central Sierra HSP Block Grant	06/30/2026	905,326.67	236,965.79	
Total for 31 - 60 days past due						\$2,200,386.10	\$1,532,025.22	
1 - 30 days past due								

Placer County RCD							
Placer County Checking Transaction Report							
July 2026							
Transaction date	Transaction type	Num	Name	Description	Item split account	Amount	Balance
Placer County Checking							
Beginning Balance							8,482,764.16
07/01/2026	Journal Entry	June '26 INT ACC		Interest Accrual for June Interest Receivable; FY2026		27,148.81	8,509,912.97
07/02/2026	Bill Payment (Check)	EFT-790352	Auburn Creekside LLC		Accounts Payable	-4,513.60	8,505,399.37
07/02/2026	Bill Payment (Check)	EFT-790408	Volcano Creek Enterprises, Inc.		Accounts Payable	-49,207.50	8,456,191.87
07/02/2026	Bill Payment (Check)	EFT-790411	White, Mark		Accounts Payable	-118.75	8,456,073.12
07/02/2026	Bill Payment (Check)	EFT-790378	Gresham, Richard		Accounts Payable	-1,900.00	8,454,173.12
07/02/2026	Deposit			System-recorded deposit for QuickBooks Payments		840.00	8,455,013.12
07/02/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Bank Charges & C/C Fees	-23.52	8,454,989.60
07/02/2026	Bill Payment (Check)	BCM0526	The Baker & the Cakemaker, Inc.		Accounts Payable	-1,538.82	8,453,450.78
07/03/2026	Bill Payment (Check)	EFT-790473	Koyo Land Conservancy		Accounts Payable	-8,924.40	8,444,526.38
07/03/2026	Bill Payment (Check)	EFT-790488	Kenneth Myatt		Accounts Payable	-10,560.00	8,433,966.38
07/03/2026	Deposit			System-recorded deposit for QuickBooks Payments		200.00	8,434,166.38
07/03/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Bank Charges & C/C Fees	-5.60	8,434,160.78
07/05/2026	Deposit		Jarrett Black	System-recorded deposit for QuickBooks Payments	Undeposited Funds	80.00	8,434,240.78
07/05/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Bank Charges & C/C Fees	-2.24	8,434,238.54
07/06/2026	Bill Payment (Check)	11412804	Milner Ventures/Work &Play Powersports		Accounts Payable	-15,486.42	8,418,752.12
07/06/2026	Deposit		Laura Armstrong	System-recorded deposit for QuickBooks Payments	Undeposited Funds	80.00	8,418,832.12
07/06/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Bank Charges & C/C Fees	-2.24	8,418,829.88
07/06/2026	Bill Payment (Check)	11412803	Johnson Farm Machinery Co. Inc.		Accounts Payable	-12,132.20	8,406,697.68
07/06/2026	Journal Entry	Add'l Taxes		2025/26 Supplemental Apmt #4 6/30/26-7/6/2026		450.91	8,407,148.59
07/06/2026	Journal Entry	Add'l Taxes		2025/26 Delinquent Unsecured Apmt #4 6/30/26-7/6/2026		4.98	8,407,153.57
07/06/2026	Journal Entry	Add'l Taxes		2025/26 Current Unsecured Apmt #5 6/30/26-7/6/2026		12.31	8,407,165.88
07/07/2026	Bill Payment (Check)	11412963	Grown In Placer, LLC		Accounts Payable	-150.00	8,407,015.88
07/07/2026	Bill Payment (Check)	EFT-790692	Gwinn Construction		Accounts Payable	-2,660.27	8,404,355.61
07/08/2026	Deposit		David Botz	System-recorded deposit for QuickBooks Payments	Undeposited Funds	80.00	8,404,435.61
07/08/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Bank Charges & C/C Fees	-2.24	8,404,433.37
07/10/2026	Deposit		Eric Nelson	System-recorded deposit for QuickBooks Payments	Undeposited Funds	80.00	8,404,513.37
07/10/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Bank Charges & C/C Fees	-2.24	8,404,511.13
07/10/2026	Bill Payment (Check)	11413391	Doris Molakides		Accounts Payable	-1,535.48	8,402,975.65
07/10/2026	Journal Entry	REV ACC PR PD 7.10.26		PR Paid 7/10/26 - Accrued FY26		-59,712.31	8,343,263.34
07/12/2026	Deposit		Kate Brewer	System-recorded deposit for QuickBooks Payments	Undeposited Funds	80.00	8,343,343.34
07/12/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Bank Charges & C/C Fees	-2.24	8,343,341.10
07/13/2026	Deposit			System-recorded deposit for QuickBooks Payments		400.00	8,343,741.10
07/13/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Bank Charges & C/C Fees	-11.20	8,343,729.90
07/14/2026	Deposit			System-recorded deposit for QuickBooks Payments		440.00	8,344,169.90
07/14/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Bank Charges & C/C Fees	-12.32	8,344,157.58
07/15/2026	Deposit			System-recorded deposit for QuickBooks Payments		480.00	8,344,637.58
07/15/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Bank Charges & C/C Fees	-12.00	8,344,625.58
07/15/2026	Bill Payment (Check)	EFT-795151	David Curry		Accounts Payable	-450.00	8,344,175.58
07/16/2026	Deposit			System-recorded deposit for QuickBooks Payments		160.00	8,344,335.58
07/16/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Bank Charges & C/C Fees	-4.48	8,344,331.10
07/16/2026	Bill Payment (Check)	11413629	University Enterprises, Inc.		Accounts Payable	-232.80	8,344,098.30
07/17/2026	Bill Payment (Check)	114113628	Special District Risk Management Authority		Accounts Payable	-63,758.35	8,280,339.95
07/17/2026	Deposit		Guy Miller	System-recorded deposit for QuickBooks Payments	Undeposited Funds	80.00	8,280,419.95
07/17/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Bank Charges & C/C Fees	-2.24	8,280,417.71
07/17/2026	Bill Payment (Check)	11413748	Gutierrez Forest Management		Accounts Payable	-33,139.78	8,247,277.93
07/17/2026	Bill Payment (Check)	11413747	Ann Ainsley Thomas		Accounts Payable	-13,140.87	8,234,137.06
07/17/2026	Bill Payment (Check)	11413749	Integrated Ag Systems		Accounts Payable	-2,420.00	8,231,717.06
07/17/2026	Bill Payment (Check)	11413750	Johl Family Orchard, LLC		Accounts Payable	-33,254.82	8,198,462.24

Transaction date	Transaction type	Num	Name	Description	Item split account	Amount	Balance
07/17/2026	Bill Payment (Check)	11413751	Mary Anne Kapila		Accounts Payable	-4,171.92	8,194,290.32
07/17/2026	Bill Payment (Check)	11413752	Ellen Murphy		Accounts Payable	-50.00	8,194,240.32
07/17/2026	Bill Payment (Check)	11413753	Dara Noonan		Accounts Payable	-180.80	8,194,059.52
07/17/2026	Bill Payment (Check)	11413754	Brian Pimentel		Accounts Payable	-164.41	8,193,895.11
07/17/2026	Bill Payment (Check)	11413755	Placer County Farm Bureau		Accounts Payable	-300.00	8,193,595.11
07/17/2026	Bill Payment (Check)	11413756	Rana Family Farms		Accounts Payable	-15,128.64	8,178,466.47
07/17/2026	Bill Payment (Check)	11413757	Red Mountain Resource LLC		Accounts Payable	-165,938.23	8,012,528.24
07/17/2026	Bill Payment (Check)	11413758	Reioux, Jerry		Accounts Payable	-161.61	8,012,366.63
07/17/2026	Bill Payment (Check)	11413759	Takemori Farms, Inc		Accounts Payable	-63,881.81	7,948,484.82
07/17/2026	Bill Payment (Check)	11413760	Will Tupen		Accounts Payable	-705.13	7,947,779.69
07/17/2026	Bill Payment (Check)	11413761	TUV SUD America, Inc.		Accounts Payable	-13,847.16	7,933,932.53
07/19/2026	Deposit			System-recorded deposit for QuickBooks Payments		520.00	7,934,452.53
07/19/2026	Deposit		Scott Lerner	System-recorded deposit for QuickBooks Payments	Undeposited Funds	80.00	7,934,532.53
07/19/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Bank Charges & C/C Fees	-13.12	7,934,519.41
07/19/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Bank Charges & C/C Fees	-2.24	7,934,517.17
07/20/2026	Deposit		Jeffrey Fulmer	System-recorded deposit for QuickBooks Payments	Undeposited Funds	80.00	7,934,597.17
07/20/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Bank Charges & C/C Fees	-2.24	7,934,594.93
07/20/2026	Bill Payment (Check)	EFT-795278	Gwinn Construction		Accounts Payable	-2,660.27	7,931,934.66
07/20/2026	Bill Payment (Check)	EFT-795248	Auburn Creekside LLC		Accounts Payable	-4,513.60	7,927,421.06
07/20/2026	Bill Payment (Check)	Wire 72026	CalPers Inc.		Accounts Payable	-41,982.00	7,885,439.06
07/21/2026	Bill Payment (Check)	11414102	Lilli Kaarakka		Accounts Payable	-979.02	7,884,460.04
07/21/2026	Bill Payment (Check)	11414103	Lilli Kaarakka		Accounts Payable	-500.25	7,883,959.79
07/21/2026	Bill Payment (Check)	EFT-795447	Dario Davidson		Accounts Payable	-560.00	7,883,399.79
07/21/2026	Bill Payment (Check)	EFT-795434	Lewis Campbell		Accounts Payable	-789.89	7,882,609.90
07/21/2026	Bill Payment (Check)	EFT-795448	Cordi Craig		Accounts Payable	-890.09	7,881,719.81
07/21/2026	Bill Payment (Check)	EFT-795440	Espinola, Katie P.		Accounts Payable	-115.54	7,881,604.27
07/21/2026	Bill Payment (Check)	EFT-795470	O'Reilly Auto Parts		Accounts Payable	-3.57	7,881,600.70
07/21/2026	Bill Payment (Check)	EFT-795479	Donna Thomassen		Accounts Payable	-119.83	7,881,480.87
07/21/2026	Bill Payment (Check)	EFT-795474	White, Mark		Accounts Payable	-56.29	7,881,424.58
07/21/2026	Bill Payment (Check)	EFT-795476	Liana Vitousek		Accounts Payable	-396.07	7,881,028.51
07/22/2026	Deposit			System-recorded deposit for QuickBooks Payments		240.00	7,881,268.51
07/22/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Bank Charges & C/C Fees	-6.72	7,881,261.79
07/22/2026	Journal Entry	July '26 EMPE Health		Employee withholding for health insurance transferred held in PR withholding acct July 2026		3,070.16	7,884,331.95
07/23/2026	Deposit				Donations	0.02	7,884,331.97
07/23/2026	Deposit		Stephen Cutts	System-recorded deposit for QuickBooks Payments	Undeposited Funds	80.00	7,884,411.97
07/23/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Bank Charges & C/C Fees	-2.24	7,884,409.73
07/23/2026	Bill Payment (Check)	11414705	TeamLogic IT		Accounts Payable	-2,220.00	7,882,189.73
07/24/2026	Deposit		Placer County CEO		Undeposited Funds	7,371.17	7,889,560.90
07/24/2026	Deposit			System-recorded deposit for QuickBooks Payments		240.00	7,889,800.90
07/24/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Bank Charges & C/C Fees	-5.28	7,889,795.62
07/24/2026	Journal Entry	Pay Period 02		RCD Payroll PP#02 ending 7/10/2026 Paid 7/24/2026		-60,271.11	7,829,524.51
07/24/2026	Bill Payment (Check)	11414922	Pilz, Lisa		Accounts Payable	-373.40	7,829,151.11
07/24/2026	Bill Payment (Check)	11414923	TeamLogic IT		Accounts Payable	-60.00	7,829,091.11
07/24/2026	Bill Payment (Check)	11414919	Georgetown Divide RCD		Accounts Payable	-211.92	7,828,879.19
07/24/2026	Bill Payment (Check)	11414921	Newcastle Elementary School District		Accounts Payable	-512.72	7,828,366.47
07/24/2026	Bill Payment (Check)	11414924	Cheryl Dimson		Accounts Payable	-374.36	7,827,992.11
07/24/2026	Bill Payment (Check)	11414920	Golden Drift Historical Society		Accounts Payable	-460.43	7,827,531.68
07/24/2026	Deposit		California Department of Forestry & Fire		Undeposited Funds	15,397.25	7,842,928.93
07/26/2026	Deposit		Bryce Coil	System-recorded deposit for QuickBooks Payments	Undeposited Funds	80.00	7,843,008.93
07/26/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Bank Charges & C/C Fees	-2.24	7,843,006.69
07/27/2026	Deposit			System-recorded deposit for QuickBooks Payments		160.00	7,843,166.69
07/27/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Bank Charges & C/C Fees	-3.04	7,843,163.65
07/28/2026	Bill Payment (Check)	EFT-800010	Gresham, Richard		Accounts Payable	-950.00	7,842,213.65
07/29/2026	Deposit			System-recorded deposit for QuickBooks Payments		160.00	7,842,373.65

PLACER COUNTY RESOURCE CONSERVATION DISTRICT
PARS OPEB Trust Program

Account Report for the Period
7/1/2026 to 7/31/2026

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

Account Summary

Source	Beginning Balance as of 7/1/2026	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 7/31/2026
OPEB	\$288,567.21	\$0.00	-\$1,276.94	\$142.45	\$0.00	\$0.00	\$287,147.82
Totals	\$288,567.21	\$0.00	-\$1,276.94	\$142.45	\$0.00	\$0.00	\$287,147.82

Investment Selection

Source	
OPEB	Balanced - Strategic Blend

Investment Objective

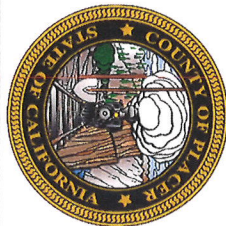
Source	
OPEB	The dual goals of the Balanced Strategy are growth of principal and income. While dividend and interest income are an important component of the objective's total return, it is expected that capital appreciation will comprise a larger portion of the total return. The portfolio will be allocated 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	-0.44%	2.16%	13.63%	12.02%	6.27%	7.75%	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 June 30, 2026 (Restated)

2976 Richardson Drive, Auburn, CA 95603

Phone: (530) 889-4120 | Fax: (530) 889-4123

www.placer.ca.gov/tax

PREFACE

Placer County Treasurer's Pooled Investment Report

July 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 833 days.

The ability of the Placer County Treasury to meet its cash flow needs is demonstrated by \$314,908,530.37 in cash and investments maturing in the next 180 days.



FISCAL YEAR END 2026
Portfolio Management
Portfolio Summary
June 30, 2026

Placer County

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term	Days to Maturity	360 Equiv.	YTM	365 Equiv.
LGIP	105,000,000.00	105,000,000.00	105,000,000.00	4.15	1	1	3,708	3.780	
U.S. Treasury Coupons	735,000,000.00	706,587,713.05	709,507,098.23	28.05	1,256	668	4,028	4.084	
mPower Placer - Long Term	2,653,169.12	2,514,086.79	2,654,297.93	0.10	7,336	3,696	4,031	4.087	
Federal Agency Coupons	1,194,000,000.00	1,192,517,810.56	1,197,753,666.75	47.35	1,500	788	3,933	3.988	
Collateralized Inactive Bank Deposits	5,000,000.00	5,000,000.00	5,000,000.00	0.20	1	1	3,758	3.810	
Medium Term Notes	60,000,000.00	59,287,916.67	59,990,883.02	2.37	1,826	1,747	4,435	4.496	
Negotiable Certificates of Deposit	235,000,000.00	234,526,100.00	235,000,000.00	9.29	402	224	3,981	4.037	
Supranational	130,000,000.00	127,695,255.56	129,444,692.45	5.12	1,598	1,392	3,774	3.826	
Commercial Paper Disc - Amortizing	45,000,000.00	45,000,000.00	45,000,000.00	1.78	1	0	3,550	3.600	
Federal Agency Disc - Amortizing	25,000,000.00	24,997,618.06	24,997,618.06	0.99	2	1	3,478	3.527	
Local Agency Bond	8,092,725.92	7,993,395.72	8,092,725.92	0.32	7,488	4,488	2,931	2.971	
mPower Placer	6,846,344.40	6,419,549.44	6,846,344.40	0.27	7,705	4,637	3,634	3.684	
mPower - Folsom	320,669.71	313,989.43	320,669.71	0.01	7,884	3,846	3,440	3.488	
Investments	2,551,912,909.15	2,517,853,435.28	2,529,607,996.47	100.00%	1,278	725	3,943	3.998	

Cash	30,831,234.64	30,831,234.64	30,831,234.64	1	1	0.000	0.000	
Passbook/Checking (not included in yield calculations)								
Total Cash and Investments	2,582,744,143.79	2,548,684,669.92	2,560,439,231.11	1,278	725	3,943	3.998	

Total Earnings	June 30 Month Ending	Fiscal Year To Date	Fiscal Year Ending
Current Year	8,573,876.27	97,784,480.65	97,784,480.65
Average Daily Balance	2,602,096,817.16	2,469,118,359.29	
Effective Rate of Return	4.01%	3.96%	

John H. Schmidt
 JONATHAN SCHMIDT, ASST. TREASURER-TAX COLLECTOR
 8/18/26

Reporting period 06/01/2026-06/30/2026

Run Date: 08/17/2026 - 14:36

Portfolio FY26
 AC
 IE (PRF_PMT) 7.3.11
 Report Ver 7.3.11

FISCAL YEAR END 2026
Portfolio Management
Portfolio Details - Investments
June 30, 2026

Page 1

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity
LGIP										
LGIP	22486	California Asset Mgmt Prg			5,000,000.00	5,000,000.00	5,000,000.00	3.760	3.760	1
SYS23345	23345	CalITRUST			100,000,000.00	100,000,000.00	100,000,000.00	3.760	3.760	1
		Subtotal and Average			105,000,000.00	105,000,000.00	105,000,000.00	3.760	3.760	1
U.S. Treasury Coupons										
9128282A7	22474	U.S. TREASURY COUPON		04/21/2023	20,000,000.00	19,940,600.00	19,947,207.61	1.500	3.799	45 08/15/2026
9128282R0	22475	U.S. TREASURY COUPON		04/21/2023	20,000,000.00	19,586,000.00	19,705,076.89	2.260	3.681	410 08/15/2027
9128283W8	22476	U.S. TREASURY COUPON		04/21/2023	10,000,000.00	9,778,900.00	9,867,711.88	2.750	3.644	594 02/15/2028
9128283W6	22593	U.S. TREASURY COUPON		06/29/2023	20,000,000.00	19,557,800.00	19,586,402.93	2.750	4.161	594 02/15/2028
91282CHU8	23055	U.S. TREASURY COUPON		08/28/2023	10,000,000.00	10,005,300.00	9,996,234.42	4.375	4.705	45 08/15/2026
91282CHM6	23117	U.S. TREASURY COUPON		10/16/2023	20,000,000.00	20,005,800.00	19,997,644.57	4.500	4.829	14 07/15/2026
912828X88	23118	U.S. TREASURY COUPON		10/16/2023	20,000,000.00	19,709,600.00	19,627,438.79	2.375	4.723	318 05/15/2027
9128284N7	23119	U.S. TREASURY COUPON		10/16/2023	20,000,000.00	19,538,200.00	19,409,728.03	2.875	4.642	684 05/15/2028
91282CHM6	23130	U.S. TREASURY COUPON		10/20/2023	10,000,000.00	10,002,900.00	9,997,963.59	4.500	5.073	14 07/15/2026
912828X88	23131	U.S. TREASURY COUPON		10/20/2023	15,000,000.00	14,782,200.00	14,687,689.47	2.375	5.014	318 05/15/2027
91282CHM6	23132	U.S. TREASURY COUPON		10/20/2023	15,000,000.00	14,653,650.00	14,479,392.60	2.875	4.968	684 05/15/2028
9128284V9	23150	U.S. TREASURY COUPON		11/06/2023	10,000,000.00	10,002,900.00	9,999,509.93	4.500	4.635	14 07/15/2026
9128282R0	23203	U.S. TREASURY COUPON		12/21/2023	20,000,000.00	19,479,600.00	19,597,498.53	2.875	3.920	776 08/15/2028
91282CHM6	23204	U.S. TREASURY COUPON		12/21/2023	40,000,000.00	40,011,600.00	40,004,855.92	4.500	4.162	14 07/15/2026
9128282R0	23433	U.S. TREASURY COUPON		07/09/2024	15,000,000.00	14,689,500.00	14,667,237.19	2.250	4.383	410 08/15/2027
9128282R0	23434	U.S. TREASURY COUPON		07/09/2024	20,000,000.00	19,586,000.00	19,558,579.95	2.250	4.372	410 08/15/2027
91282CHX2	24090	U.S. TREASURY COUPON		11/08/2024	10,000,000.00	10,042,200.00	10,040,894.40	4.375	4.167	792 08/15/2028
9128284V9	24091	U.S. TREASURY COUPON		11/08/2024	15,000,000.00	14,609,700.00	14,624,618.46	2.875	4.158	776 08/15/2028
91282CHM6	24117	U.S. TREASURY COUPON		12/06/2024	50,000,000.00	50,014,500.00	50,007,278.22	4.500	4.102	14 07/15/2026
91282CAJ0	24127	U.S. TREASURY COUPON		12/18/2024	10,000,000.00	10,096,900.00	10,079,924.93	4.625	4.235	822 09/30/2028
9128284V9	24128	U.S. TREASURY COUPON		12/18/2024	30,000,000.00	29,219,400.00	29,206,338.88	2.875	4.230	776 08/15/2028
912828881	24168	U.S. TREASURY COUPON		01/28/2025	40,000,000.00	38,478,000.00	38,408,722.11	2.625	4.290	960 02/15/2029
91282CHM6	24209	U.S. TREASURY COUPON		03/05/2025	20,000,000.00	20,041,400.00	20,151,404.75	4.250	3.940	973 02/28/2029
91282CHM6	24258	U.S. TREASURY COUPON		04/25/2025	15,000,000.00	15,004,350.00	15,003,200.32	4.500	3.921	14 07/15/2026
91282CAJ9	25117	U.S. TREASURY COUPON		12/05/2025	25,000,000.00	25,002,000.00	25,055,245.54	4.000	3.578	198 01/15/2027
91282CKZ3	25118	U.S. TREASURY COUPON		12/05/2025	50,000,000.00	50,125,000.00	50,418,667.48	4.375	3.538	379 07/15/2027
91282CAE1	25158	U.S. TREASURY COUPON		01/12/2026	30,000,000.00	25,980,600.00	26,508,220.84	0.625	3.719	1,506 09/15/2030
91282CAE1	25159	U.S. TREASURY COUPON		01/12/2026	10,000,000.00	8,660,200.00	8,834,689.60	0.625	3.723	1,506 09/15/2030
91282CBL4	25206	U.S. TREASURY COUPON		03/04/2026	10,000,000.00	8,731,483.15	8,960,126.99	1.125	3.612	1,690 02/15/2031
91282CCB5	25273	U.S. TREASURY COUPON		05/15/2026	20,000,000.00	17,743,000.00	17,820,091.73	1.625	4.124	1,779 05/15/2031
91282CCB5	25290	U.S. TREASURY COUPON		06/03/2026	10,000,000.00	8,879,889.95	8,898,514.73	1.625	4.170	1,779 05/15/2031

Portfolio FY26

AC

Run Date: 06/17/2026 - 14:30

PM (PRE_PMT) 7.3.11

Report Ver 7.3.11

FISCAL YEAR END 2026
Portfolio Management
Portfolio Details - Investments
June 30, 2026

Page 2

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM	Days to Maturity	Maturity Date
U.S. Treasury Coupons											
91282CC65	25291	U.S. TREASURY COUPON		06/03/2026	10,000,000.00	8,879,889.95	8,856,207.29	1.625	4.175	1,779	05/15/2031
912828206	25125	U.S. TREASURY BILL		12/11/2025	20,000,000.00	17,474,200.00	17,837,109.38	0.625	3.675	1,414	05/15/2030
912828206	25134	U.S. TREASURY BILL		12/18/2025	25,000,000.00	21,842,750.00	22,357,572.39	0.625	3.600	1,414	05/15/2030
912828294	25156	U.S. TREASURY BILL		01/12/2026	20,000,000.00	18,220,400.00	18,548,704.01	1.500	3.673	1,325	02/15/2030
912828206	25157	U.S. TREASURY BILL		01/12/2026	30,000,000.00	26,211,300.00	26,719,412.88	0.625	3.707	1,414	05/15/2030
	Subtotal and Average		721,991,908.56		735,000,000.00	706,587,713.05	709,507,098.23		4.084	668	
mPower Placer - Long Term											
2015NR-A	2015NR-A	mPower Placer		06/16/2015	750,022.91	712,259.26	750,022.91	4.000	3.999	3,350	09/02/2035
2015NR-BLT	2015NR-BLT	mPower Placer		09/02/2016	1,645,818.14	1,548,500.91	1,645,818.14	4.000	4.000	3,716	09/02/2036
72601FAC2	2018B	Public Finance Authority		06/28/2018	257,328.07	253,326.62	258,456.88	5.050	4.894	4,475	10/01/2038
	Subtotal and Average		2,654,318.14		2,653,169.12	2,614,086.79	2,654,297.93		4.087	3,686	
Federal Agency Coupons											
3133ERN72	24132	FEDERAL FARM CREDIT BANK		12/19/2024	20,000,000.00	19,990,600.00	20,000,000.00	4.220	4.221	566	01/18/2028
3133ERNR1	24171	FEDERAL FARM CREDIT BANK		01/29/2025	20,000,000.00	20,021,200.00	19,999,459.90	4.310	4.312	1,080	06/15/2029
3133ERNR3	24172	FEDERAL FARM CREDIT BANK		01/29/2025	15,000,000.00	15,016,050.90	14,999,492.58	4.310	4.312	1,087	08/22/2029
3133ERNR3	24173	FEDERAL FARM CREDIT BANK		01/29/2025	15,000,000.00	15,020,700.00	14,999,596.17	4.310	4.312	1,070	08/05/2029
3133ERNR2	24174	FEDERAL FARM CREDIT BANK		01/29/2025	25,000,000.00	25,022,500.00	25,000,000.00	4.310	4.311	1,148	08/22/2029
3133ERNR2	24175	FEDERAL FARM CREDIT BANK		01/29/2025	25,000,000.00	25,023,000.00	25,000,000.00	4.310	4.310	1,134	08/08/2029
3133ERNR2	24176	FEDERAL FARM CREDIT BANK		01/29/2025	25,000,000.00	25,022,750.00	25,000,000.00	4.310	4.311	1,141	08/15/2029
3133ERNR5	24213	FEDERAL FARM CREDIT BANK		03/06/2025	20,000,000.00	19,815,200.00	20,000,000.00	3.970	3.970	1,163	09/09/2029
3133ETZ91	25106	FEDERAL FARM CREDIT BANK		11/21/2025	10,000,000.00	9,761,300.00	10,000,000.00	3.670	3.671	1,462	07/02/2030
3133EWMR4	25153	FEDERAL FARM CREDIT BANK		01/09/2026	20,000,000.00	19,629,400.00	20,000,000.00	3.600	3.600	1,288	07/09/2030
3133EWMR4	25154	FEDERAL FARM CREDIT BANK		01/09/2026	10,000,000.00	9,814,700.00	10,000,000.00	3.600	3.600	1,288	01/09/2030
3133EWMR4	25205	FEDERAL FARM CREDIT BANK		03/04/2026	10,000,000.00	9,761,655.56	9,996,465.16	3.625	3.652	1,701	02/26/2031
3133OANJ3	21083	FEDERAL HOME LOAN BANK		08/26/2021	5,000,000.00	4,999,200.00	5,000,000.00	2.500	1.070	56	08/26/2026
3133OANRX0	21084	FEDERAL HOME LOAN BANK		08/26/2021	5,000,000.00	4,979,800.00	5,000,000.00	1.250	1.000	56	08/26/2026
3133OANVW6	21092	FEDERAL HOME LOAN BANK		08/30/2021	10,000,000.00	9,985,900.00	10,000,000.00	1.000	1.001	56	08/26/2026
3133OAPUN3	21215	FEDERAL HOME LOAN BANK		11/30/2021	4,000,000.00	3,983,280.00	4,000,000.00	1.250	1.250	58	08/29/2026
3133OACCT8	21256	FEDERAL HOME LOAN BANK		12/17/2021	5,000,000.00	4,994,400.00	5,000,000.00	1.330	1.468	16	07/17/2026
3133OAVWF5	22491	FEDERAL HOME LOAN BANK		05/03/2023	10,000,000.00	9,999,900.00	10,000,000.00	3.660	3.661	1	07/02/2026
3133OAVVW6	22493	FEDERAL HOME LOAN BANK		05/03/2023	20,000,000.00	19,902,600.00	20,000,000.00	3.725	3.726	366	07/02/2027
3133OAVVW2	22511	FEDERAL HOME LOAN BANK		05/03/2023	10,000,000.00	9,908,500.00	10,000,000.00	3.615	3.616	551	01/03/2028
3133OAVWU3	22511	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,968,500.00	10,000,000.00	3.620	3.621	230	02/16/2027
3133OAVWU1	22512	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,969,600.00	10,000,000.00	3.625	3.626	222	02/08/2027

Portfolio FY26

AC

Run Date: 06/17/2026 - 14:30

PM (PRF_PMD) 7.3.11

FISCAL YEAR END 2026
Portfolio Management
Portfolio Details - Investments
June 30, 2026

Page 3

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											
3130AW2W9	22513	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,970,900.00	10,000,000.00	3.635	3.636	215	02/01/2027
3130AW7B0	22527	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,999,100.00	10,000,000.00	3.925	3.926	77	09/16/2026
3130AW7C8	22528	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,998,500.00	10,000,000.00	3.920	3.921	84	09/23/2026
3130AW7A2	22529	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,998,900.00	10,000,000.00	3.930	3.932	65	09/04/2026
3130AW6Z8	22530	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,999,100.00	10,000,000.00	3.930	3.931	71	09/10/2026
3130AWFA3	22559	FEDERAL HOME LOAN BANK		06/12/2023	10,000,000.00	9,993,400.00	10,000,000.00	4.060	4.061	434	09/08/2027
3130AWF66	22560	FEDERAL HOME LOAN BANK		06/12/2023	10,000,000.00	9,963,900.00	10,000,000.00	4.020	4.021	586	02/07/2028
3130AWFB1	22565	FEDERAL HOME LOAN BANK		06/13/2023	10,000,000.00	9,994,800.00	10,000,000.00	4.070	4.071	427	09/01/2027
3130AWFC9	22566	FEDERAL HOME LOAN BANK		06/13/2023	10,000,000.00	9,964,300.00	10,000,000.00	4.025	4.026	593	02/14/2028
3130AWL57	22602	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	20,038,400.00	20,000,000.00	4.460	4.461	226	02/12/2027
3130AWL73	22603	FEDERAL HOME LOAN BANK		07/06/2023	10,000,000.00	10,020,200.00	10,000,000.00	4.450	4.451	239	02/25/2027
3130AWLB1	22604	FEDERAL HOME LOAN BANK		07/06/2023	10,000,000.00	10,002,900.00	10,000,000.00	4.275	4.276	596	02/07/2028
3130AWLB5	22605	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	20,039,600.00	20,000,000.00	4.450	4.451	236	02/22/2027
3130AWL99	22606	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	20,004,400.00	20,000,000.00	4.270	4.271	601	02/22/2028
3130AWMN7	23031	FEDERAL HOME LOAN BANK		08/16/2023	20,000,000.00	20,060,000.00	19,980,957.05	4.375	4.430	709	06/09/2028
3130AWWZ9	23032	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,038,800.00	10,000,000.00	4.500	4.502	349	06/15/2027
3130AWX21	23033	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,040,500.00	10,000,000.00	4.480	4.480	405	06/10/2027
3130AWX62	23034	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,039,100.00	10,000,000.00	4.470	4.470	400	06/05/2027
3130AWX54	23035	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,037,700.00	10,000,000.00	4.495	4.497	344	06/10/2027
3130AYBK1	23210	FEDERAL HOME LOAN BANK		12/22/2023	15,000,000.00	14,884,650.00	15,000,000.00	3.855	3.855	740	07/10/2028
3130AYBJ4	23211	FEDERAL HOME LOAN BANK		12/22/2023	15,000,000.00	14,989,500.00	15,000,000.00	4.000	4.001	194	01/11/2027
3130AYGV2	23232	FEDERAL HOME LOAN BANK		01/11/2024	10,000,000.00	10,001,800.00	10,000,000.00	4.193	4.194	35	08/05/2026
3130AYGR1	23233	FEDERAL HOME LOAN BANK		01/11/2024	15,000,000.00	15,003,450.00	15,000,000.00	4.180	4.181	42	06/12/2026
3130AYGU4	23234	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	19,997,000.00	20,000,000.00	4.110	4.110	188	01/05/2027
3130AYGW0	23235	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	19,847,000.00	20,000,000.00	3.985	3.985	922	01/08/2029
3130AYGT7	23236	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	19,993,000.00	20,000,000.00	4.020	4.020	559	01/11/2028
3130AYGFS	23237	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	19,993,600.00	20,000,000.00	4.050	4.050	371	07/07/2027
3130AYGQ3	23238	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	19,885,000.00	20,000,000.00	3.980	3.980	735	07/05/2028
3130AYGF6	23250	FEDERAL HOME LOAN BANK		01/29/2024	30,000,000.00	29,992,800.00	30,000,000.00	4.060	4.061	376	07/12/2027
3130AYGE9	23251	FEDERAL HOME LOAN BANK		01/29/2024	15,000,000.00	14,998,200.00	15,000,000.00	4.070	4.071	335	06/10/2027
3130AYGB5	23252	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	19,867,200.00	20,000,000.00	4.040	4.040	940	01/26/2029
3130AYG90	23253	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	19,924,600.00	20,000,000.00	4.057	4.058	733	07/03/2028
3130AYGA7	23254	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	19,992,000.00	20,000,000.00	4.062	4.063	701	06/10/2028
3130AYGD1	23265	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	19,986,400.00	20,000,000.00	4.060	4.061	439	09/13/2027
3130AYDC3	23266	FEDERAL HOME LOAN BANK		01/29/2024	15,000,000.00	14,998,350.00	15,000,000.00	4.070	4.071	355	06/12/2027
3130BINIC7	23411	FEDERAL HOME LOAN BANK		06/05/2024	15,000,000.00	15,007,800.00	15,000,000.00	4.710	4.713	23	07/24/2026

Portfolio FY26

AC

Run Date: 06/17/2026 - 14:30

PM (PRF_FY26) 7:311

FISCAL YEAR END 2026
Portfolio Management
Portfolio Details - Investments
June 30, 2026

Page 4

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											
313081X88	23436	FEDERAL HOME LOAN BANK		07/10/2024	10,000,000.00	10,009,000.00	10,000,000.00	4.300	4.301	715	06/15/2028
313084CD1	24129	FEDERAL HOME LOAN BANK		12/19/2024	30,000,000.00	29,904,000.00	30,000,000.00	4.110	4.112	807	09/15/2028
313084CE94	24130	FEDERAL HOME LOAN BANK		12/19/2024	20,000,000.00	19,887,600.00	20,000,000.00	4.080	4.081	1,178	09/21/2029
313084CF6	24131	FEDERAL HOME LOAN BANK		12/19/2024	20,000,000.00	19,899,400.00	20,000,000.00	4.080	4.081	1,115	07/20/2029
313084LH2	24149	FEDERAL HOME LOAN BANK		01/13/2025	20,000,000.00	20,029,200.00	20,000,000.00	4.370	4.370	924	01/10/2029
313085GJ1	24212	FEDERAL HOME LOAN BANK		03/06/2025	20,000,000.00	19,830,400.00	20,000,000.00	3.980	3.980	1,163	09/06/2029
313085U48	24238	FEDERAL HOME LOAN BANK		04/07/2025	20,000,000.00	18,712,200.00	20,000,000.00	3.750	3.751	1,114	07/19/2029
313085W87	24247	FEDERAL HOME LOAN BANK		04/14/2025	15,000,000.00	14,845,350.00	15,000,000.00	3.875	3.876	925	01/11/2029
313086QL3	24297	FEDERAL HOME LOAN BANK		06/11/2025	10,000,000.00	9,944,400.00	10,000,000.00	4.050	4.051	1,303	01/24/2030
313086QM1	24298	FEDERAL HOME LOAN BANK		06/11/2025	10,000,000.00	9,944,300.00	10,000,000.00	4.050	4.051	1,304	01/25/2030
313088WP3	25127	FEDERAL HOME LOAN BANK		12/21/2025	25,000,000.00	24,474,500.00	25,000,000.00	3.580	3.581	1,475	07/15/2030
313088XZ0	25136	FEDERAL HOME LOAN BANK		12/22/2025	30,000,000.00	29,411,700.00	30,000,000.00	3.580	3.581	1,475	07/15/2030
3130895D8	25161	FEDERAL HOME LOAN BANK		01/13/2026	10,000,000.00	9,829,200.00	10,000,000.00	3.640	3.640	1,290	01/11/2030
3130895C0	25162	FEDERAL HOME LOAN BANK		01/13/2026	10,000,000.00	9,818,300.00	10,000,000.00	3.680	3.680	1,472	07/12/2030
3130BASE8	25275	FEDERAL HOME LOAN BANK		05/18/2026	20,000,000.00	19,930,000.00	20,000,000.00	4.010	4.011	1,654	01/10/2031
3130BAV27	25293	FEDERAL HOME LOAN BANK		06/04/2026	20,000,000.00	19,935,200.00	20,000,000.00	4.130	4.131	1,646	01/02/2031
3134HC2P3	25294	FED HOME LOAN MORT CORP		06/04/2026	10,000,000.00	9,960,500.00	10,000,000.00	4.600	4.600	1,789	06/04/2031
3136GCE6R1	25108	FEDERAL NATIONAL MORT. ASSOC.		11/21/2025	10,000,000.00	9,930,300.00	10,000,000.00	4.000	4.001	1,540	09/18/2030
31369MFJ7	25241	FEDERAL NATIONAL MORT. ASSOC.		04/15/2026	30,000,000.00	33,385,575.00	33,777,695.89	7.125	3.815	1,284	01/15/2030
3136GD4N0	25249	FEDERAL NATIONAL MORT. ASSOC.		04/16/2026	10,000,000.00	9,809,100.00	10,000,000.00	4.040	4.041	1,483	07/23/2030
	Subtotal and Average		1,198,456,274.88		1,194,000,000.00	1,192,517,810.56	1,197,753,666.75		3.988	788	
Collateralized Inactive Bank Deposits											
SVS19055	19055	Five Star Bank - PIMMA			5,000,000.00	5,000,000.00	5,000,000.00	3.810	3.810	1	
	Subtotal and Average		5,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00	3.810	3.810	1	
Medium Term Notes											
06055JQJ1	25190	BANK OF AMERICA CORP		02/12/2026	10,000,000.00	9,874,716.67	9,990,893.02	4.350	4.378	1,585	02/10/2031
46632F2F1	25248	JP MORGAN CHASE BANK		04/16/2026	40,000,000.00	39,413,200.00	40,000,000.00	4.425	4.425	1,750	04/16/2031
46632FF67	25295	JP MORGAN CHASE BANK		06/04/2026	10,000,000.00	10,000,000.00	10,000,000.00	4.900	4.900	1,799	06/04/2031
	Subtotal and Average		58,990,762.22		60,000,000.00	59,287,916.67	59,990,893.02		4.496	1,747	
Negotiable Certificates of Deposit											
22536JQW8	24295	Credit Agricole CIB NY		06/10/2025	10,000,000.00	10,001,500.00	10,000,000.00	4.350	4.410	9	07/10/2026
22536JZ57	25104	Credit Agricole CIB NY		11/21/2025	10,000,000.00	10,000,700.00	10,000,000.00	3.980	4.035	9	07/10/2026
22536JZ65	25105	Credit Agricole CIB NY		11/21/2025	20,000,000.00	20,004,200.00	20,000,000.00	3.980	4.035	27	07/28/2026

Run Date: 08/17/2026 - 14:30

Portfolio FY26
AC
PM (PRF_PMA2) 7.3.11

FISCAL YEAR END 2026
Portfolio Management
Portfolio Details - Investments
June 30, 2026

Page 5

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365 Days to Maturity
Negotiable Certificates of Deposit									
22536J6R1	25170	Credit Agricole CIB NY		01/21/2026	25,000,000.00	24,952,750.00	25,000,000.00	3.840	3.893
53947B3X6	24296	Lloyds Bank Corp Mkts NY		06/10/2025	25,000,000.00	25,004,000.00	25,000,000.00	4.380	4.441
86115MA30	25244	TORONTO DOMINION BANK NY		04/15/2026	20,000,000.00	19,983,200.00	20,000,000.00	4.000	4.056
89115MA71	25245	TORONTO DOMINION BANK NY		04/15/2026	50,000,000.00	49,891,000.00	50,000,000.00	4.060	4.116
90275DVT4	25171	UBS AG STAMFORD CT		01/21/2026	25,000,000.00	24,921,250.00	25,000,000.00	3.790	3.843
90275DVU1	25172	UBS AG STAMFORD CT		01/21/2026	50,000,000.00	49,787,500.00	50,000,000.00	3.790	3.843
Subtotal and Average			235,000,000.00		235,000,000.00	234,526,100.00	235,000,000.00		4.037
Supranational									
45906SJC8	25107	INTL BANK RECON & DEVELOP		11/21/2025	10,000,000.00	8,816,900.00	8,999,846.73	0.876	3.705
45905BJR5	25207	INTL BANK RECON & DEVELOP		03/04/2026	10,000,000.00	8,775,433.33	9,000,508.51	1.250	3.560
459056KU6	25242	INTL BANK RECON & DEVELOP		04/15/2026	40,000,000.00	40,047,965.56	40,621,737.38	4.000	3.820
459058LA9	25243	INTL BANK RECON & DEVELOP		04/15/2026	30,000,000.00	30,051,766.67	30,487,496.70	4.000	3.860
4590XKDH0	24236	International Finance Corp		04/04/2025	20,000,000.00	20,031,500.00	20,253,401.78	4.250	3.770
4581X0EN4	24243	INTER-AMERICAN DEVELOPMENT BANK		04/11/2025	20,000,000.00	19,971,600.00	20,071,700.35	4.125	3.975
Subtotal and Average			129,434,264.49		130,000,000.00	127,695,255.56	129,444,692.45		3.826
Commercial Paper Disc. -Amortizing									
22533UG15	25313	Credit Agricole CIB		06/30/2026	45,000,000.00	45,000,000.00	45,000,000.00	3.550	3.600
Subtotal and Average			108,494,560.00		45,000,000.00	45,000,000.00	45,000,000.00		3.600
Federal Agency Disc. -Amortizing									
313397YV7	25314	Freddie Discount		06/30/2026	25,000,000.00	24,997,618.06	24,997,618.06	3.430	3.527
Subtotal and Average			7,999,920.50		25,000,000.00	24,997,618.06	24,997,618.06		3.527
Local Agency Bond									
SYS1609B	16098	Ackerman School District		04/03/2017	4,324,261.12	4,382,335.95	4,324,261.12	2.800	2.800
SYS17042	17042	Mid Placer Public School Trans		12/21/2017	65,569.77	66,397.92	65,569.77	2.850	2.850
SYS18093	18093	Mid Placer Public School Trans		01/16/2019	323,282.72	330,162.18	323,282.72	3.000	3.000
16115	16115	Newcastle Elementary SD		06/30/2017	2,345,275.54	2,164,669.32	2,345,275.54	2.800	2.800
SYS23342	23342	Placer Hills Fire Protection		04/03/2024	459,060.08	472,790.57	459,060.08	4.170	4.170
SYS23287	23287	Placer CEO Fire		02/01/2024	575,276.69	577,019.78	575,276.69	4.000	4.000
Subtotal and Average			8,146,358.48		8,092,725.92	7,993,395.12	8,092,725.92		2.971

Run Date: 06/17/2026 - 14:30

Portfolio FY26
AC
PM (PRF_PMT) 7.3.11

FISCAL YEAR END 2026
Portfolio Management
Portfolio Details - Investments
June 30, 2026

Page 6

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
mPower Placer											
2016NR-A	2016NR-A	mPower Placer		08/04/2016	2,775,439.11	2,443,219.05	2,775,439.11	3.000	3.042	4,081	09/02/2037
2017 NR	2017 NR	mPower Placer		07/06/2017	18,650.43	16,231.10	18,650.43	3.000	3.042	4,446	09/02/2038
2017 R	2017 R	mPower Placer		07/06/2017	21,433.08	18,652.78	21,433.08	3.000	3.042	4,446	09/02/2038
2018 NR	2018 NR	mPower Placer		07/26/2018	37,556.42	31,276.61	37,556.42	4.500	4.563	4,811	09/02/2039
2018 R	2018 R	mPower Placer		07/12/2018	93,281.87	88,907.88	93,281.87	4.500	4.563	4,811	09/02/2039
2018 S-NR	18003	Pioneer Community Energy		08/09/2018	244,282.52	235,874.32	244,282.52	4.500	4.563	4,811	09/02/2039
2017 S-NR	2017 S-NR	Pioneer Community Energy		09/28/2017	106,759.75	89,985.66	106,759.75	3.000	3.042	4,446	09/02/2038
2017 S-R	2017 S-R	Pioneer Community Energy		07/06/2017	983,336.37	874,697.37	983,336.37	3.000	3.042	4,446	09/02/2038
2018 S-R	2018 S-R	Pioneer Community Energy		07/12/2018	751,611.39	792,792.05	751,611.39	4.500	4.563	4,811	09/02/2039
2019-20 R-1	2019-20 R-1	Pioneer Community Energy		07/11/2019	626,826.71	619,198.23	626,826.71	4.500	4.563	5,177	09/02/2040
2020-21 R1	2020-21 R1	Pioneer Community Energy		07/23/2020	545,472.88	569,021.95	545,472.88	4.500	4.563	5,542	09/02/2041
2021-22 R1	2021-22 R1	Pioneer Community Energy		06/26/2021	594,731.21	567,754.20	594,731.21	4.500	4.563	5,907	09/02/2042
2016S R-1	2016S R-1	Sierra Valley Energy Authority		01/26/2017	46,962.66	41,998.24	46,962.66	3.000	3.042	4,081	09/02/2037
Subtotal and Average			6,846,344.40		6,846,344.40	6,419,549.44	6,846,344.40		3.684	4.637	
mPower - Folsom											
2016-IA3 #2	2016-IA3 #2	mPower Folsom		07/14/2016	63,240.57	61,444.54	63,240.57	3.500	3.549	4,081	09/02/2037
2017-IA3 #3	2017-IA3 #3	mPower Folsom		07/27/2017	25,631.43	24,363.96	25,631.43	2.750	2.788	4,446	09/02/2038
MFIA-3	MFIA-3	mPower Folsom		09/01/2015	141,609.14	138,628.27	141,609.14	3.500	3.549	3,716	09/02/2036
MF R-1	MF R-1	mPower Folsom		09/01/2015	90,188.57	89,562.66	90,188.57	3.500	3.549	3,716	09/02/2036
Subtotal and Average			320,669.71		320,669.71	313,989.43	320,669.71		3.488	3.846	
Total and Average			2,602,096,817.16		2,551,912,909.15	2,517,953,435.28	2,529,607,996.47		3.998	725	

Run Date: 06/17/2026 - 14:30

Portfolio FY26
AC
PM (PRF - PM2) 7.3.11

FISCAL YEAR END 2026
Portfolio Management
Portfolio Details - Cash
June 30, 2026

Page 7

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM Days to 365 Maturity
Cash at Bank									
SYS00000	00000	PLACER COUNTY CASH			27,907,744.30	27,907,744.30	27,907,744.30		0.000 1
Undeposited Receipts									
SYS00000VAULT	00000VAULT	PLACER COUNTY CASH			2,923,490.34	2,923,490.34	2,923,490.34		0.000 1
		Average Balance	0.00						1
		Total Cash and Investments	2,502,096,817.16		2,582,744,143.79	2,546,684,669.92	2,560,439,231.11		3.998 725

NORTH FORK AMERICAN RIVER SHADED FUELBREAK – PHASE III

PLACER COUNTY RESOURCE CONSERVATION DISTRICT

Auburn, CA

Request for Proposals (RFP)



Table of Contents

SUMMARY	4
PROPOSAL INSTRUCTIONS	4
A. RFP Schedule.....	4
B. Questions	5
C. Field Meeting	5
D. Proposal Submittal	5
E. Proposal Format.....	5
F. Required Proposal Content.....	6
G. Evaluation Process.....	10
H. Award of Contract	10
PROJECT BACKGROUND AND OBJECTIVES	10
SCOPE OF WORK.....	11
A. PROJECT AREAS	11
B. TREATMENT SPECIFICATIONS	11
Flagging Scheme	11
Mechanical Treatment	11
Hand Cut and Pile.....	13
Lop and Scatter	14
Pile Burning Assistance	14
Incidental Hourly Hand Treatment and Chipping.....	14
C. BEST MANAGEMENT PRACTICES	14
General:.....	14
Ground Impacts:	15
Noise:	15
Transportation and Traffic:	16
Impacts on Wildlife:.....	16
Impacts on Plants	16
Impacts on Cultural Resources:	17
Exposure to Smoke, Dust and Fumes.....	17
Watercourse Protections:	17
D. INSPECTIONS	20
GENERAL CONDITIONS	20
EXHIBIT A – Schedule of Items/ Cost Proposal Form	22
EXHIBIT B – List of Subcontractors.....	23
EXHIBIT C – Project Maps	24
EXHIBIT D – Treatment Specifications.....	28
EXHIBIT E – Example Burn Plan.....	29

SUMMARY

The RCD is seeking proposals from qualified and experienced CONTRACTORS to provide all labor, materials, and equipment necessary to complete the North Fork American River Shaded Fuelbreak Phase III Project (Project). This Project consists of fuels reduction and modification on approximately 90 acres. The RCD intends to award one contract for the entire Project, however, RCD retains the right to award to one or more CONTRACTORS to ensure that the Project is completed within the specified time frame.

The respondents are advised that the maps, scope of work, and specifications included in this solicitation are the basis for performance of the Project and for the purpose of establishing a cost proposal. The maps, scope of work, and specifications were prepared by the RCD and convey the scope and nature of the Project, including descriptions of environmental protection requirements.

Proposals must be received by 5:00pm on September 18th, 2026 in accordance with the instructions contained herein. Late proposals will not be considered.

The RCD estimates the total project cost for Priority 1 mechanical work, handwork, and pile burning to be **no greater than \$345,800**.

This Project requires performance and payment bonds for 100% of the contracted amount. Bond will be due within 15 days of signing of contract with CONTRACTOR.

This is not a sealed bid or low bid process. The RCD intends to make an award(s) using the evaluation criteria listed in the specifications to determine the proposal with the best value for the RCD. Proposal information and documents are available on the RCD website: www.placerrcd.org

For purposes of this RFP, "District" or "RCD" refers to the Placer County Resource Conservation District, "CONTRACTOR" refers to the submitter of the proposal, and "Project Manager" refers to RCD's Forestry Project Manager, Lewis Campbell, or other designated RCD employee.

PROPOSAL INSTRUCTIONS

A. RFP Schedule

Release of RFP	August 26 th , 2026
Notice of Interest for Field Tour Due	August 31 st , 2026
Field Tour Date(s) Confirmed by RCD	September 1 st , 2026
Field Tour (MANDATORY)	September 3 rd and/or 4 th , 2026
Final RFP Questions Due	September 11 th , 2026
Pre-Proposal Question Responses Posted	September 14 th , 2026
Proposal Due Date	No later than 5:00pm September 18 th , 2026
Contract Award	September 25 th , 2026
Work Start Date	TBD

B. Questions

Questions regarding the RFP shall be submitted by email or in writing to the Project Manager, Lewis Campbell, at the following address:

Placer Resource
Conservation District Attn:
Lewis Campbell
11641 Blocker Drive, Suite 120
Auburn, CA 95603
lewis@placerrcd.org

Questions shall be submitted no later than 4:00 p.m. local time on September 11th, 2026. Question responses will be posted on the RCD website

(<https://placerrcd.org/news/rfp/>) no later than September 14th, 2026.

Responses will also address those questions posed during the non-mandatory field visit.

C. Field Meeting

The RCD will conduct a **MANDATORY pre-proposal field tour** on September 3rd and/or 4th, 2026. All interested parties are requested to R.S.V.P. to Lewis Campbell by email at lewis@placerrcd.org on or before 4:00 p.m. local time on August 31st, 2026.

Project site is near Weimar, CA. Details on meeting time and location will be provided to interested contractors no later than 4:00pm on September 1st, 2026.

D. Proposal Submittal

Proposals may be submitted either:

1. Electronically: Must be received via email to Lewis Campbell (lewis@placerrcd.org) no later than 5:00 p.m., local time, on September 18th, 2026. Please cc yourself as verification of submittal.
2. By hardcopy [ELECTRONIC SUBMITTAL IS PREFERRED]: One hard copy must be received no later than 5:00 p.m. on September 18th, 2026 at the RCD office at 11641 Blocker Drive, Suite 120, Auburn CA, 95603. Please contact the Project Manager, Lewis Campbell, if you plan to drop off your proposal at the office.

Faxed or late proposals will not be accepted. It is the responsibility of the proposer to assure that the Proposal is received prior to the deadline date and time. Proposals received after the submission deadline will not be accepted and will be returned unopened. Any changes to this RFP are invalid unless specifically modified by the RCD and issued as a separate addendum document. Should there be any question as to changes to the content of this document, the RCD's copy shall prevail.

E. Proposal Format

The proposals must be in an 8 ½ X 11 format, may be no more than a total of ten (10) pages, single-sided. NOTE: A single sheet cover letter, dividers, any attachments included in this RFP which are required to be submitted with the proposal, cost proposal, insurance, licensing documents, and Addenda acknowledgments do NOT count toward the ten (10) page limit.

Proposals that do not furnish information organized according to the format or do not include the content specified in this RFP may be rejected as non-responsive.

F. Required Proposal Content

1. **Cost Proposal:** Cost Proposal will include rates based upon the best available information at the time of advertisement of the RFP. Refer to the Scope of Work in Section IV. Respondents are expected to identify the cost to complete the work and provide firm unit costs for all Zones and treatment types identified in Exhibit A, "Schedule of Items/Cost Proposal Form".

Due to the variability of the landscape and fuel types, it is likely that up to 10% of the area for each designated treatment (hand work or mechanical) may fluctuate between treatments as designated by Project Manager.

While these actual quantities required may fluctuate up or down, the unit prices proposed shall remain firm and shall not be negotiated. All prices shall include all necessary overhead and profit. Items not listed in Exhibit A such as preparation and submittal of necessary permits, profit, etc. shall be accounted for in the proposed rate and total estimated cost for the items listed.

2. **Approach, Staffing, Work Plan, Schedule:** Provide an overview of your understanding of the services to be provided and your approach to the work, including but not limited to equipment to be utilized, staffing requirement expectations, outside agency coordination required, and any other items necessary to demonstrate your strategy to complete the Project. The approach shall include a proposed work plan and schedule. CONTRACTOR must be capable of beginning work no later than 2 weeks following award of contract. Project must be completed by February 10th, 2029.
3. **Experience, Qualifications, and References:** Describe the firm's experience and qualifications related to fuels reduction and modification work of similar scope and complexity. Provide contact information for at least two references who oversaw past projects with a similar scope of work. Photographs of other projects completed are helpful but not required.
4. **Insurance Certificates:** Provide copies of insurance certificates reflecting the requirements outlined below. Note that CONTRACTOR may be required to obtain additional certificates for landowners as needed. **Endorsements do not need to be provided with proposal.** CONTRACTOR insurance requirements:

CONTRACTOR shall file with District concurrently herewith a Certificate of Insurance, in companies acceptable to District, with a Best's Rating of no less than A- VII showing.

A. Worker's Compensation and Employer's Liability Insurance

Worker's Compensation Insurance shall be provided as required by any applicable law or regulation. Employer's liability insurance shall be provided in amounts not less than one million dollars (\$1,000,000) each accident for bodily injury by accident, one million dollars (\$1,000,000) policy limit for bodily injury by disease, and one million dollars (\$1,000,000) each employee for bodily injury by disease.

If there is an exposure of injury to Contractor's employees under the U.S. Longshoremen's and Harbor Worker's Compensation Act, the Jones Act, or under laws, regulations, or statutes applicable to maritime employees, coverage shall be included for such injuries or claims.

Each Worker's Compensation policy shall be endorsed with the following specific

language:

Cancellation Notice: “This policy shall not be changed without first giving thirty (30) days prior written notice and ten (10) days prior written notice of cancellation for non-payment of premium to the District of Placer.”

Waiver of Subrogation: The workers’ compensation policy shall be endorsed to state that the workers’ compensation carrier waives its right of subrogation against the District, its officers, directors, officials, employees, agents or volunteers, which might arise by reason of payment under such policy in connection with performance under this agreement by the Contractor.

Contractor shall require all subcontractors to maintain adequate Workers’ Compensation insurance. Certificates of Workers’ Compensation shall be filed forthwith with District upon demand.

B. General Liability Insurance

(i) Comprehensive General Liability or Commercial General Liability insurance covering all operations by or on behalf of Contractor, providing insurance for bodily injury liability and property damage liability for the limits of liability indicated below and including coverage for:

a. Contractual liability insuring the obligations assumed by Contractor in this Agreement.

(ii) One of the following forms is required:

- a. Comprehensive General Liability;
- b. Commercial General Liability (Occurrence); or
- c. Commercial General Liability (Claims Made).

(iii) If Contractor carries a Comprehensive General Liability policy, the limits of liability shall not be less than a Combined Single Limit for bodily injury, property damage, and Personal Injury Liability of:

- a. One million dollars (\$1,000,000) each occurrence
- b. Two million dollars (\$2,000,000) aggregate

(iv) If Contractor carries a Commercial General Liability (Occurrence) policy, the limits of liability shall not be less than:

- a. One million dollars (\$1,000,000) each occurrence (combined single limit for bodily injury and property damage)
- b. One million dollars (\$1,000,000) for Products-Completed Operations
- c. Two million dollars (\$2,000,000) General Aggregate

If the policy does not have an endorsement providing that the General Aggregate Limit applies separately, or if defense costs are included in the aggregate limits, then the required aggregate limits shall be two million dollars (\$2,000,000).

(v) Special Claims Made Policy Form Provisions:

Contractor shall not provide a Commercial General Liability (Claims Made) policy without the express prior written consent of District, which consent, if given, shall be subject to the following conditions:

- a. The limits of liability shall not be less than:
 - i. One million dollars (\$1,000,000) each occurrence (combined single limit for bodily injury and property damage)
 - ii. One million dollars (\$1,000,000) aggregate for Products Completed

Operations

iii. Two million dollars (\$2,000,000) General Aggregate

- b. The insurance coverage provided by Contractor shall contain language providing coverage up to one (1) year following the completion of the contract in order to provide insurance coverage for the hold harmless provisions herein if the policy is a claims-made policy.

C. Conformity of Coverages

If more than one policy is used to meet the required coverages, such as a separate umbrella policy, such policies shall be consistent with all other applicable policies used to meet these minimum requirements. For example, all policies shall be Occurrence Liability policies or all shall be Claims Made Liability policies, if approved by District as noted above. In no cases shall the types of policies be different.

D. Endorsements

Each Comprehensive or Commercial General Liability policy shall be endorsed with the following specific language:

- (i) "The Placer County Resource Conservation District, their officers, agents, employees, and volunteers are to be covered as an additional insured for all liability arising out of the operations by or on behalf of the named insured in the performance of this Agreement."
- (ii) "The insurance provided by the Contractor, including any excess liability or umbrella form coverage, is primary coverage to the Placer County Resource Conservation District with respect to any insurance or self-insurance programs maintained by the Placer County Resource Conservation District and no insurance held or owned by the Placer County Resource Conservation District shall be called upon to contribute to a loss."
- (iii) "This policy shall not be changed without first giving thirty (30) days prior written notice and ten (10) days prior written notice of cancellation for non-payment of premium to the Placer County Resource Conservation District."

Additional endorsements may be requested for individual landowners throughout the project as needed.

E. Automobile Liability Insurance

Automobile Liability insurance covering bodily injury and property damage in an amount no less than one million dollars (\$1,000,000) combined single limit for each occurrence. Covered vehicles shall include owned, non-owned, and hired automobiles/trucks.

F. Additional Insurance Requirements

- (i) Premium Payments: The insurance companies shall have no recourse against the District and funding agencies, its officers and employees or any of them for payment of any premiums or assessments under any policy issued by a mutual insurance company.

(ii) Policy Deductibles: The Contractor shall be responsible for all deductibles in all of the Contractor's insurance policies. The maximum amount of allowable deductible for insurance coverage required herein shall be \$25,000.

(iii) Contractor's Obligations: Contractor's indemnity and other obligations shall not be limited by the foregoing insurance requirements and shall survive the expiration of this agreement.

(iv) Verification of Coverage: Contractor shall furnish the District with original certificates and amendatory endorsements or copies of the applicable policy language effecting coverage required by this clause. All certificates and endorsements are to be received and approved by the District before work commences. However, failure to obtain the required documents prior to the work beginning shall not waive the Contractor obligation to provide them. The District reserves the right to require complete, certified copies of all required insurance policies, including endorsements required by these specifications, at any time.

(v) Material Breach: Failure of the Contractor to maintain the insurance required by this agreement, or to comply with any of the requirements of this section, shall constitute a material breach of the entire agreement.

5. Bond Requirements:

A. CONTRACTOR shall acknowledge the requirements for payment and performance bonds.

1. Payment Bond. CONTRACTOR shall provide, at the time of execution of the CONTRACT, and at his/her own expense, a separate surety bond in an amount equal to at least one hundred percent (100%) of the contract price as security for the payment of all persons performing labor and furnishing materials in connection with said agreement. Sureties on each of said bonds shall be satisfactory to RCD.
2. Performance Bond. CONTRACTOR shall also provide, at the time of execution of the CONTRACT, and at his/her own expense, a separate surety bond in an amount equal to at least one hundred percent (100%) of the contract price as security for the performance of all services in connection with said agreement. Sureties on each of said bonds shall be satisfactory to RCD.
3. Surety Qualifications. Only bonds executed by an admitted surety insurer, as defined in California Code of Civil Procedure Section 995.120, shall be accepted. If a California-admitted surety insurer issuing bonds does not meet these requirements, the insurer will be considered qualified if it is in conformance with Section 995.660 of the California Code of Civil Procedure, and proof of such is provided to the District.

6. Licenses:

- CONTRACTOR shall provide proof of Placer County Business License. This license may be obtained after award of contract, but must be in hand prior to the start of work. Contact the Placer County Treasurer- Tax Collector's office at 530-889-4120 or at taxcollector@placer.ca.gov.
- CONTRACTOR must also provide a certificate of "active" status obtained from the CA Secretary of State website at <https://bizfileonline.sos.ca.gov/search/business>.

7. List of Subcontractors:

- CONTRACTOR shall list all SUBCONTRACTORS, including the name and address, to whom PROPOSER proposed to subcontract portions of the work in the proposal (see Exhibit B).

G. Evaluation Process

An evaluation committee will evaluate all proposals received for completeness and the proposer's ability to meet all specifications as outlined in this RFP. The following 50-point evaluation criteria and weight of importance shall be used in evaluating and selecting a CONTRACTOR(s). Cost proposal criteria points will be awarded on a relative scale as described below.

Evaluation Criteria	Points
Cost Proposal	20
Approach, Staffing, Work Plan, Schedule	15
Experience, Qualifications, and References	15
Proof of Insurance	Y/N
Acknowledgment of Bond Requirements	Y/N
Willingness to obtain Placer Co. Business License	Y/N
"Active" status with CA Secretary of State	Y/N

H. Award of Contract

The RCD may reject any and all proposals and re-issue this RFP. The RCD may choose to award one or more CONTRACTORS to service any portion of the project. The RCD may waive any minor irregularities or immaterial defects in a proposal. The RCD reserves the right to request additional written or oral information from proposers to obtain clarification on their proposals. All proposals become the property of the RCD. All costs associated with development of the proposal in response to the RFP shall be the sole responsibility of the proposers and shall not be charged in any manner to the RCD.

The contract shall be awarded by September 25th, 2026. Start date shall be determined following contract award and may be within 2 weeks of award. CONTRACTOR shall not begin work without express permission from the RCD. All work as agreed to in contract must be complete, and invoices submitted, prior to February 10th, 2029. Completion of remaining areas excluded from contract award (e.g. Priority 2 areas) may be included with a contract amendment at a later date should additional funding become available and following completion of or significant progress toward the initial contract. Contract amendment to award additional areas to CONTRACTOR is not guaranteed.

Within 15 days of the receipt of CONTRACT, the CONTRACT shall be executed by the successful proposer and shall be returned with the performance and payment bonds and fully endorsed certificates of insurance as described in II.F.4 and II.F.5.

PROJECT BACKGROUND AND OBJECTIVES

The North Fork American River Shaded Fuelbreak Phase III Project is located on private property between the community of Weimar and the North Fork American River canyon, on both sides of Brushy Creek. The entire project covers portions of T14N R9E Sections 23 and 26 and is within the Colfax 7.5' USGS Quadrangle. Vegetation will be treated with the intent of modifying fire behavior to increase the probability of success of fire suppression activities. A thin-from-below tactic will be used to remove ladder fuels with the intent of protecting life, property, infrastructure, and biological/cultural/natural resources within the Wildland Urban Interface.

This RFP will cover hand treatment, mechanical treatment, and pile burning on about 91

acres of the project, with information on an additional 30 acres that may be added at a later date. A Mitigated Negative Declaration has been completed for the project area, with CAL FIRE as the lead agency.

The project primarily consists of montane hardwood vegetation type, with some smaller sections of mixed chaparral and blue oak woodland. Elevation within the project area ranges from approximately 1680 to 2240 feet and slopes range from 0-100%.

SCOPE OF WORK

A. PROJECT AREAS

The District has broken up the treatment areas into units based on priority and slope. See Exhibit B – Project Maps. Final date of work is February 10th, 2029. Proposal Items are listed below:

Priority 1 – 91.5 acres

- Mechanical <50% slope: 36 acres
- Mechanical >50% slope: 25.5 acres
- Pile for Burning: 22.5 acres
- Lop and Scatter: 7.5 acres
- Hourly Pile Burning Assistance: 22.5 acres

Priority 2 – 30 acres

- Mechanical <50% slope: 14.5 acres
- Mechanical >50% slope: 10 acres
- Lop and Scatter: 5.5 acres

Incidental Work

- Hourly Hand Treatment and Chipping

B. TREATMENT SPECIFICATIONS

The following treatments may be modified by the Project Manager to reflect on-the-ground conditions. Any planned treatment type may be redesigned for a different treatment type at the discretion of the Project Manager. Vegetative material designated for cutting and removal shall be identified by the CONTRACTOR based on Exhibit D – Treatment Specifications. Commercialization of forest products is prohibited. Vegetative material designated for cutting and removal has not been marked by painting or other indicator by the RCD. Refer to Exhibit C – Project Maps.

Flagging Scheme

- Fluorescent Orange: Treatment boundary and property boundary
- Blue and White Striped: Watercourse and Lake Protection Zone Buffer
- Pink and Black Striped: Sensitive Resource Protection Boundary
- Pink “DO NOT CUT”: Individual/groups of plants to be avoided

Mechanical Treatment

If using tracked chipper:

- CONTRACTOR shall employ a variety of hand tools (e.g. chainsaws, pole saws) and techniques for processing vegetative material to implement the treatment and achieve the project objective of fuel reduction and modification. These practices shall be

- performed in a way that prevents damage to residual vegetation.
- Trees shall be pruned to a height of 8 feet, or 50% of the crown, whichever is less, according to pruning specifications in Exhibit D.
- CONTRACTOR shall employ a tracked hand- or machine-fed chipper, or a combination of tracked and tow-behind hand- or machine-fed chippers capable of processing material of the sizes specified in Exhibit D.
- In all areas less than 50% slope, material may be chipped using a tracked chipper.
- All material generated by chipping shall be spread to a material depth not to exceed 6 inches.
- A tow-behind chipper may be used on established roads and trails as needed. Roads shown in Exhibit C – Project Maps have been deemed adequate for access by tracked chippers or tow-behind chippers of typical dimensions in the industry. Trails shown in Exhibit C may also provide access, but access is not guaranteed as the District does not have control over equipment dimensions. Passage on trails may be blocked by vegetative material, requiring the CONTRACTOR to perform hand work to gain passage. Not all trails have been mapped in the project area. Unmapped trails inside the project area are permitted for use when the CONTRACTOR deems the trail to be stable and suitable for use. Use of unmapped trails remain subject to the Best Management Practices in Section C of this RFP. Contact the Project Manager in the event that a trail or road is blocked by a locked gate.
- If there is an area where material cannot be chipped due to topographic variables, safety, environmental barriers, etc., CONTRACTOR shall alert the Project Manager.

Spreading

- Chips shall be spread to a depth not to exceed 6 inches.
- Chips shall not be broadcast onto roads, trails, or into the water or dry channel of any streams. Stream zones are mostly excluded from treatment for this RFP, however, hauling of cut material out of stream zones to be chipped and broadcast may be required.
- Chips shall be broadcast as widely as possible to avoid large chip piles. Chips shall not be broadcast to cause piling of chips at the base of residual trees.

If using masticator/mulcher:

- CONTRACTOR shall include the specifications of equipment they plan to use on the project in their bid. CONTRACTOR is expected to include equipment in the proposal that can effectively treat the material while minimizing ground disturbance and damage to residual trees.
- CONTRACTOR shall employ a masticator to grind, shred, or chop targeted vegetative material into small chunks or pieces to implement the treatment and achieve the project objective of fuels reduction and modification.
- The specific equipment configuration shall be determined by the CONTRACTOR. The CONTRACTOR should consider the project site characteristics to make the appropriate equipment configuration selection.
- Certain sites will require treatment of conifers up to 12" in diameter and equipment may be limited to existing skid trails to minimize ground disturbance.

- Trees shall be pruned to a height of 8 feet, or 50% of the crown, whichever is less, according to pruning specifications in Exhibit D.
- Damage to residual trees shall be minimized (see Best Management Practices – Impacts on Plants). Project Manager may require hand falling and mulching of damaged trees, regardless of size.
- The tops of trees that exceed the reach of the masticating head will fall to the ground in one large piece. These must secondarily be processed with the masticating head.
- All material generated by mastication shall be masticated to a material depth not to exceed 6 inches. Piece size of masticated material shall not exceed 18" in length.
- Mastication shall not be permitted during saturated soil conditions as determined by the Project Manager.
- **NOTE:** Mastication areas will require supplemental work by hand crews to prune residual trees and cut brush away from residual trees in order to fulfill the Treatment Specifications in Exhibit D.
- Downed logs may also need to be masticated.

Hand Cut and Pile

- CONTRACTOR shall employ a variety of hand tools (e.g. chainsaws, pole saws) and techniques for processing vegetative material to implement the treatment and achieve the project objective of fuel reduction and modification. These practices shall be performed in a way that prevents damage to residual vegetation.
- Hand pile all vegetative material processed in implementation of the treatment.
- Trees shall be pruned to a height of 8 feet, or 50% of the crown, whichever is less, according to pruning specifications in Exhibit D.
- Piles shall not be built within 200 feet of residences, or other structures occupied by humans, unless otherwise specified by RCD Project Manager.
- As much as possible, piles shall be built within forest canopy openings or between residual trees. Piles shall be at least 10 feet from the trunk of any overhead trees. In denser conditions, piles may be built under the dripline of trees, however piles must be smaller in size. Piles shall *not* be placed on active road surfaces, in ditches, near structures or poles, under or around powerlines, or on top of logs or stumps that may catch fire and continue smoldering.
- All piles will be sufficiently dry and free of soil and other non-combustible material to allow for effective burning.
- Hand piles will be covered with wax paper or poly sheeting upon construction unless otherwise specified by project manager. Paper will be provided by CONTRACTOR. Waxed side of paper will be face up when piles are covered.
- Hand piles shall not exceed 6x6x6 feet. All piles shall be created in areas where they do not pose a threat of igniting or causing severe heat damage to residual overstory trees, communication lines, structures, or powerlines. CONTRACTOR may build feeder piles in areas where there is too much vegetation to restrict to a 6x6x6 ft hand pile. Feeder piles shall be neatly stacked in windrows with the butt end of limbs piled on one side. Windrows shall not be stacked within 4 feet of the piles.
- On slopes with potential for rollout, a trench deep enough to arrest rollout material but no less than 8 inches deep shall be cut into the slope on the lower side of the pile.

- A perimeter line shall be established free and clear of all flammable material and vegetation around each pile, wide enough to prevent escape but no less than 2 feet in width, unless otherwise specified by RCD Project Manager.
- In areas less than 50% slope a grapple equipped excavator or tracked front end loader may be used to create slash piles which can later be burned.
- Garbage and debris shall not be placed in pile.

Lop and Scatter

- CONTRACTOR shall employ a variety of hand tools (e.g. chainsaws, pole saws) and techniques for processing vegetative material to implement the treatment and achieve the project objective of fuel reduction and modification. These practices shall be performed in a way that prevents damage to residual vegetation.
- Trees shall be pruned to a height of 8 feet, or 50% of the crown, whichever is less, according to pruning specifications in Exhibit D.
- Lopping shall result in debris with a depth not exceeding 18 inches.
- Material shall not be concentrated around the base of residual trees.

Pile Burning Assistance

- The District will write a burn plan (see Exhibit E for example burn plan) and smoke management plan that CONTRACTOR is expected to adhere to.
- CONTRACTOR shall provide all necessary equipment and resources to complete the pile burning in compliance with the burn plan. Placer RCD has some equipment that can help supplement, but it cannot be relied upon due to need on other projects.
- CONTRACTOR is responsible for minimizing residual tree scorch to less than 1/3 of the tree crown on over 95% of the trees, as measured by Project Manager using random plots (see Best Management Practices – Impacts on Plants). In no instance should tree scorch exceed 1/3 of the tree crown.
- CONTRACTOR shall ensure adequate consumption of piled material. This may require CONTRACTOR to revisit a pile and consolidate unburned material greater than 1 inch in diameter and 1 foot in length.
- CONTRACTOR is responsible for ensuring that at least a 2-foot-wide line is cut to bare mineral soil around each pile.
- The District reserves the right to pause operations and/or stop ignitions even within the burn prescription.

Incidental Hourly Hand Treatment and Chipping

We are requesting a per man hour rate and an hourly tracked chipper rate in the case that additional funds are or become available after planned acreage is complete.

Refer to “Mechanical Treatment – if using Tracked Chipper” above for treatment specifications.

C. BEST MANAGEMENT PRACTICES

General:

- With all environmentally sensitive areas, identification and avoidance during project implementation is important. Should any sensitive resources be discovered during project implementation, the area should be avoided until the supervising forester reviews the situation.
- The contractor shall comply with all applicable federal, state and local laws, regulations and

- policies governing the funds and scope under this project.
- Burning may occur throughout the winter period if weather, fuel moisture and burning permits allow.
- Trees and brush shall be cut as close to the ground as possible. Residual brush stumps shall not be taller than 4 inches. Residual tree stumps should be as low as possible, but not taller than 6 inches on the uphill side.
- Prior to beginning the project, the CONTRACTOR shall attend a pre-operations meeting at which the District staff will discuss operations, scheduling, environmental constraints and sensitive resources.
- Fuel or equipment storage will only be permitted in areas designated by the Project Manager.

Ground Impacts:

- Soil disturbance shall be as minimal as possible. Operations shall cease before causing damage that will result in soil erosion or compaction.
- No equipment operations are permitted on saturated soils, as determined by the Project Manager. Saturated soil conditions may be indicated by potential for significant sediment discharge or equipment inoperability under its own power.
- Tracking of equipment along roads shall not be permitted when it could result in significant road damage, i.e. displacement of gravel, disruption of water conveyance features, ditch damage, etc. Any such damage that may occur shall be remedied by the CONTRACTOR (see "V. General Conditions," Item H).
- Berms and/or ruts created by machine tracks that are greater than 6 inches in depth or height shall be smoothed out by CONTRACTOR per Project Manager's instructions.
- Contractor shall prepare and submit to the RCD a plan for responding to any spill of a substance posing a threat to water quality.
- Trails created by CONTRACTOR's equipment shall be waterbarred per the standards below:

Trail Gradient (%)	≤10	11-25	26-50	>50
Max Distance Between Waterbreaks (ft.)	200	150	100	75

- Equipment shall be limited to the following slopes:

Equipment type	Maximum percent slope
Wheeled front end loaders or masticators	30%
Tracked Chippers	50%
Tracked Masticators or front-end loaders	50%
Walking Type Excavator / Masticators	65%

Noise:

- Hours of operation are subject to Placer County noise ordinance.
- All equipment used will meet or exceed State standards for noise control.
- Equipment operation around occupied wildlife habitats such as nest sites will be subject to restrictions on timing and location.

Transportation and Traffic:

- If Project is expected to impact public safety on adjacent public roads, CONTRACTOR is responsible for providing signage and traffic control if necessary. If closure of roads frequently used by the public is necessary for project work, CONTRACTOR shall be responsible for providing traffic control and obtaining an encroachment permit as necessary.
- Movement of equipment to and from the project area will be subject to restrictions on timing and traffic controls to avoid congestion.
- Vehicle speeds will be limited to 15 miles/hour all roads.

Impacts on Wildlife:

- Surveys have been conducted to determine if any special status wildlife species (special status as indicated by listing under the federal or state Endangered Species Acts or designation by the State as a "species of concern") are present on participating parcels. No special status species were detected.
- If work occurs during February 15 to August 31, a qualified biologist will survey treatment areas in advance of commencing work to determine if nesting birds are present. If present, measures to prevent impacts on nesting behavior, adult or fledgling birds will be implemented.
- If during the course of work wildlife enter a treatment area, work should cease and resume only after the animal(s) have left the area. This does not apply to birds flying overhead.

Impacts on Plants

- Pruning practices shall adhere to American National Standards Institute (ANSI) A300 standard and with the International Society of Arboriculture Best Management Practices for Tree Pruning.

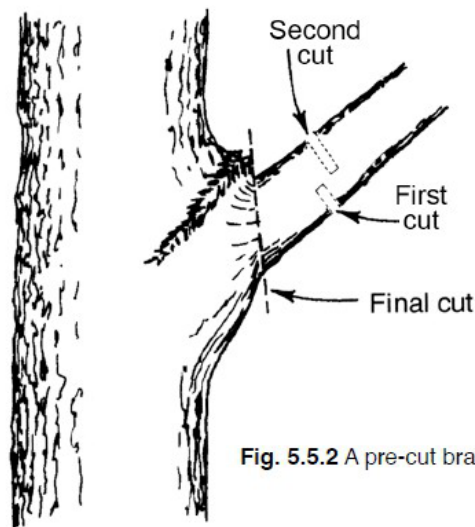


Fig. 5.5.2 A pre-cut branch.

Figure 6: Example of proper pruning technique.

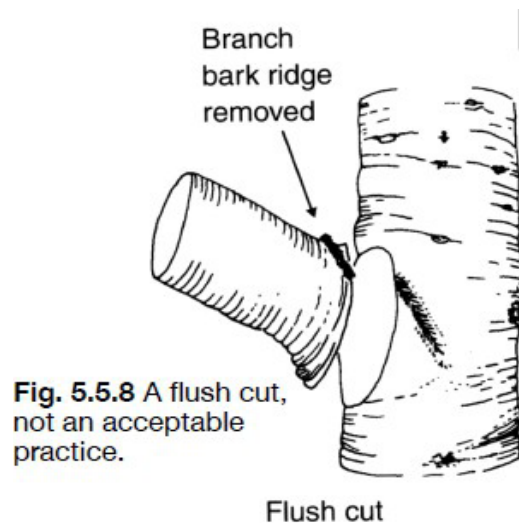


Fig. 5.5.8 A flush cut, not an acceptable practice.

Figure 7: Example of IMPROPER pruning technique.

- Surveys were conducted to determine if any special status plant species are present in the project area. No special status plants were identified.
- In the event that previously undetected special status plants are discovered during the course of work, activities shall cease until the Project Manager determines what provisions for protection should be applied.
- Care should be taken to minimize residual stand damage during operations.
- No more than 5% of the residual trees in a unit shall be significantly damaged, as

determined by project manager and measured using randomly sampled plots. Any additional damaged tree beyond 5% of the unit shall incur a \$200 fine per tree to the contractor.

Impacts on Cultural Resources:

- Surveys were conducted to determine if cultural resources are located on participating parcels. Survey results are confidential. All known cultural resources will have been flagged in the field and shall be avoided unless the Project Manager says otherwise.
- If previously unknown cultural resources are discovered during operations, all work in the area shall cease and the project manager shall be notified. Any cultural sites discovered during project operations will be flagged for avoidance.

Exposure to Smoke, Dust and Fumes

- Dust abatement measures including watering will be implemented at the direction of the Project Manager or other District staff. No dust suppressing chemicals are permitted.
- Vehicle speeds will be limited to 15 miles/hour on dirt roads and surfaces.
- No visible dust transport will be permitted outside of project boundaries. Operations will be suspended at the direction of the Project Manager or other District staff if that occurs.
- Within 200 feet of residences, open public roads, or trails, masticators shall operate during periods where the soil moisture is high enough to prevent generation of noticeable airborne dust. If operations must occur in these areas during low soil moisture periods, applied watering will be utilized to minimize dust, or the treatment will switch to hand treat and chipping of material.
- All equipment will conform to California emission standards unless exempt from those standards.
- Residents will be informed when prescribed burning will occur.

Watercourse Protections:

- All streams and riparian vegetation shall be protected through implementation of Watercourse and Lake Protection Zones (WLPZ). Drafting of water from natural watercourses is not permitted. See table below taken directly from project environmental document:

Watercourse Classification	Class I	Class II	Class III	Class IV
WLPZ/ELZ buffer width				
Slope Class	Class I (WLPZ)	Class II (WLPZ)	Class III (ELZ)	Class IV
<30	75'	50'	25'	Determined by consultation with facility owner
30-50	100'	75'	50'	
>50	150'	100'	50'	
Protection Measures by Treatment Type within the Buffer				
Mastication	No operations	No operations	1) At least 50% of the understory vegetation present before operations will be left living and well distributed within the ELZ to maintain soil stability. 2) Equipment operation in the ELZ is prohibited except as follows: In areas where side slopes are less than 30%, masticators will be allowed to enter and exit the ELZ perpendicularly to the watercourse to masticate material which cannot be reached from outside the ELZ. Masticators will not be allowed to come into contact with the watercourse except at existing crossings flagged by an RPF which are dry at the time of operations.	Determined by consultation with facility owner
Hand Work (Roadside)	1) To protect water temperature, filter strip properties, upslope stability, and fish and wildlife values, at least 50% of the over story and 50% of the understory canopy covering the ground and adjacent waters shall be left in a well distributed multi-storied stand configuration composed of a diversity of species similar to that found before the start of operations. Live trees larger than 12 inches DBH may not be cut. 2) Burning is prohibited within the WLPZ		At least 50% of the understory vegetation present before operations will be left living and well distributed within the ELZ to maintain soil stability.	Determined by consultation with facility owner

Hand Work (Non roadside)	1) To protect water temperature, filter strip properties, upslope stability, and fish and wildlife values, at least 50% of the over story and 50% of the understory canopy covering the ground and adjacent waters shall be left in a well distributed multi-storied stand configuration composed of a diversity of species similar to that found before the start of operations. Live trees larger than 12 inches DBH may not be cut. 2) Burning is prohibited within the WLPZ 3) Heavy Equipment Shall be prohibited from entering the WLPZ		1) At least 50% of the understory vegetation present before operations will be left living and well distributed within the ELZ to maintain soil stability. 2) Equipment operation in the ELZ is prohibited except as follows: In areas where side slopes are less than 30%, tracked heavy equipment will be allowed to enter and exit the ELZ perpendicularly to the watercourse to chip or pile reached from outside the ELZ. Tracked chippers will not be allowed to come into contact with the watercourse except at existing crossings flagged by an RPF which are dry at the time of operations. 3) If more than 800 square feet of mineral soil is exposed by the equipment operation the ELZ, such areas will be treated by applying chips, mulch or slash lopped to no more than 12 inches in height, covering 80% of the exposed area.	
Piling/burning	No operations	No operations	1) At least 50% of the understory vegetation present before operations will be left living and well distributed within the ELZ to maintain soil stability. 2) No ignition within the ELZ buffer.	Determined by consultation with facility owner

D. INSPECTIONS

RCD will conduct inspections to ensure that the services are acceptable. Inspections do not relieve the CONTRACTOR of the responsibility for maintaining quality control. Compliance inspections will be made on a sporadic basis. Such inspections are not final, and do not constitute acceptance by the District. Final inspections for payment will be made on completed items only. CONTRACTOR is encouraged to break the job out into logical measurable units.

GENERAL CONDITIONS

- a. It is not the intent of the specifications to cover each and every detail. Any problems that may arise must be promptly reported to the RCD and shall be subject to the decision of the RCD. The CONTRACTOR is expected to carefully examine the size and scope of the proposed work prior to submitting a proposal. The CONTRACTOR certifies they have checked carefully all the quantities, specifications, and maps, and understands that the RCD shall not be responsible for any errors or omissions on the part of the proposer in compiling and submittal of this proposal.
- b. The CONTRACTOR agrees that they will provide the materials and/or perform the work herein under the terms and conditions set forth in the awarded contract and/or purchase order; and shall furnish and be responsible for all the labor, materials, tools, equipment, transportation, insurance, notifications, licenses, permits, and all other services and facilities necessary, including all incidental work and appurtenances as may be reasonably implied and as described in the specifications and other Contract documents. All costs incidental to these requirements will not be paid for separately but shall be included in the work, including testing, if needed. CONTRACTOR shall be responsible to pay all costs for permits, licenses, fees, sureties, and insurance which may be required to perform the work required.
- c. The CONTRACTOR certifies by submitting his or her proposal that to the best of his or her knowledge and belief, the required language of these General Conditions shall be included in all lower-tier subcontracts which exceed \$100,000 and that all such sub-recipients shall certify and disclose accordingly.
- d. Work shall not occur outside of project boundaries, which are clearly flagged in fluorescent orange. If there is a question on location of project boundaries, Contractor shall contact the Project Manager prior to working in an area where the boundary is not clearly delineated.
- e. All equipment, including machinery, chainsaws and hand tools, must be cleaned before entering the Project area to prevent spread of noxious weeds and pathogens. This also applies when moving from an area with a large population of weeds to an area where noxious weeds have not yet colonized.
- f. CONTRACTOR shall abide by all applicable state fire prevention laws (Public Resources Code), in addition to Placer RCD Fire Policy for Operations.
- g. CONTRACTOR is responsible for ensuring protection of residual trees, structures, property improvements, fences, power lines/other utilities, and recreational areas including but not limited to: roads, trails, and signage. Chips or debris must not be propelled onto the neighboring lands. No woody material is to be left on or piled up against fences.

- h. Roads, trails, and other improvements, including but not limited to gates, fences, culverts and/or drainage structures, or signs damaged by CONTRACTOR shall be repaired to equal or better condition as that found prior to the start of work. Repairs may include repairing or replacing drainage control features. Significant damage to existing roads, trails or other improvements, caused by CONTRACTOR, must be repaired by CONTRACTOR at CONTRACTOR's expense within ten (10) working days of notification by the RCD.
- i. CONTRACTOR is responsible for renting an outhouse for use on site. No human waste shall be left on site.
- j. Before daily acceptance, all areas occupied by the CONTRACTOR in connection with the work shall be cleaned of all CONTRACTOR's garbage, excess materials, temporary structures, and equipment, and all parts of the work area shall be left in a neat and presentable condition. CONTRACTOR will take all reasonable precautions to avoid injury to the public.
- k. CONTRACTOR shall avoid damages to utilities.

EXHIBIT A – Schedule of Items/ Cost Proposal Form

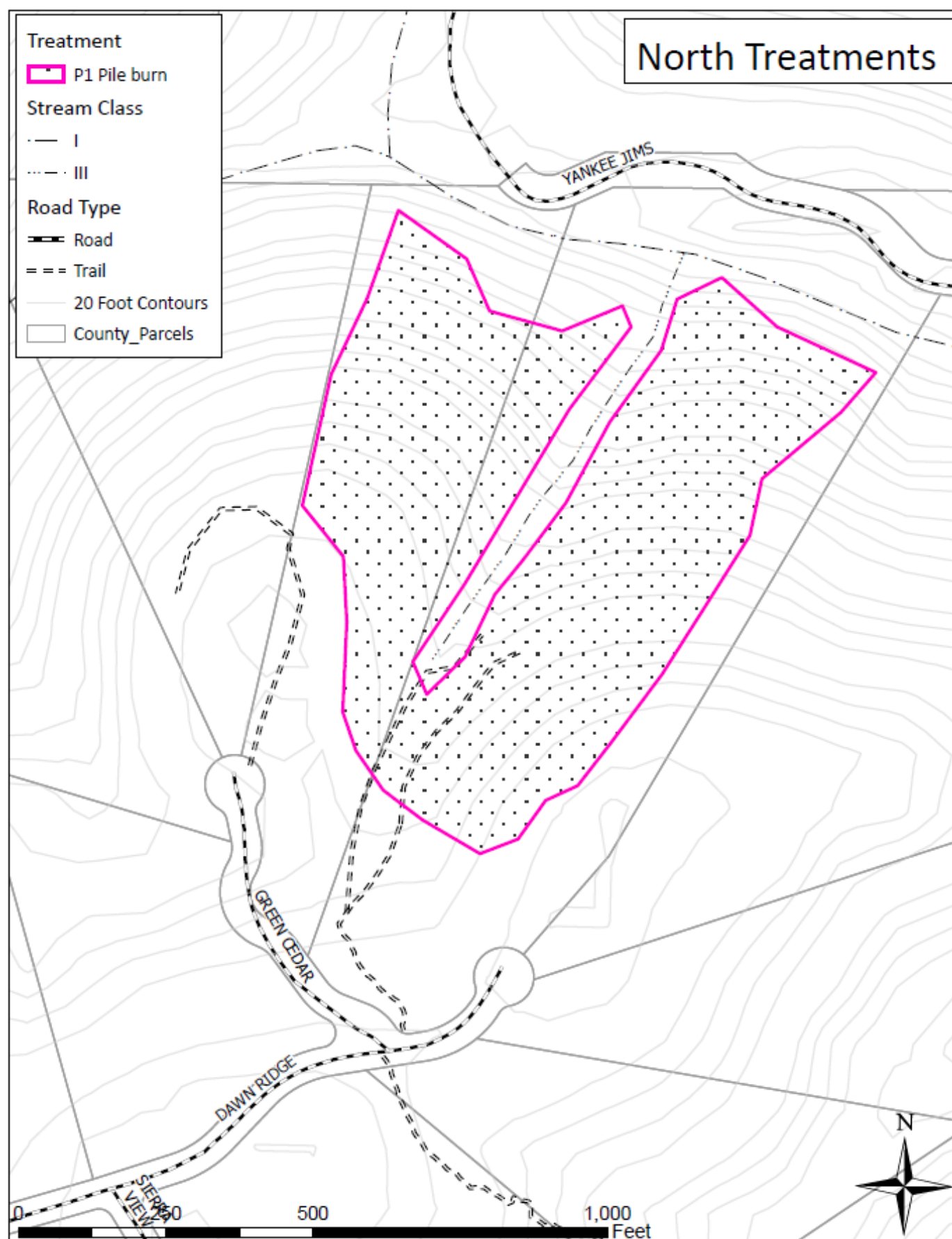
ZONE	ITEM NO.	DESCRIPTION (Vegetation Treatment Type)	UNIT (acres +/-)	PRICE	TOTAL ESTIMATED PRICE	NOTES
Priority 1	Item I	Mechanical <50% Slope	36	_____ per acre	_____	
	Item II	Mechanical >50% Slope	25	_____ per acre	_____	
	Item III	Hand Treat and Pile	22.5	_____ per acre	_____	
	Item IV	Lop and Scatter	7.5	_____ per acre	_____	
Priority 2	Item V	Mechanical <50% Slope	14.5	_____ per acre	_____	
	Item VI	Mechanical >50% Slope	11	_____ per acre	_____	
	Item VII	Lop and Scatter	7	_____ per acre	_____	
	Item VIII	Pile Burning Assistance	22.5	_____ per man hour	NA	
	Item IX	Incidental Hand Treat and Chip	NA	_____ per man hour _____ per chipper hour	NA	
GRAND TOTAL Priority 1: _____ GRAND TOTAL Priority 2: _____						

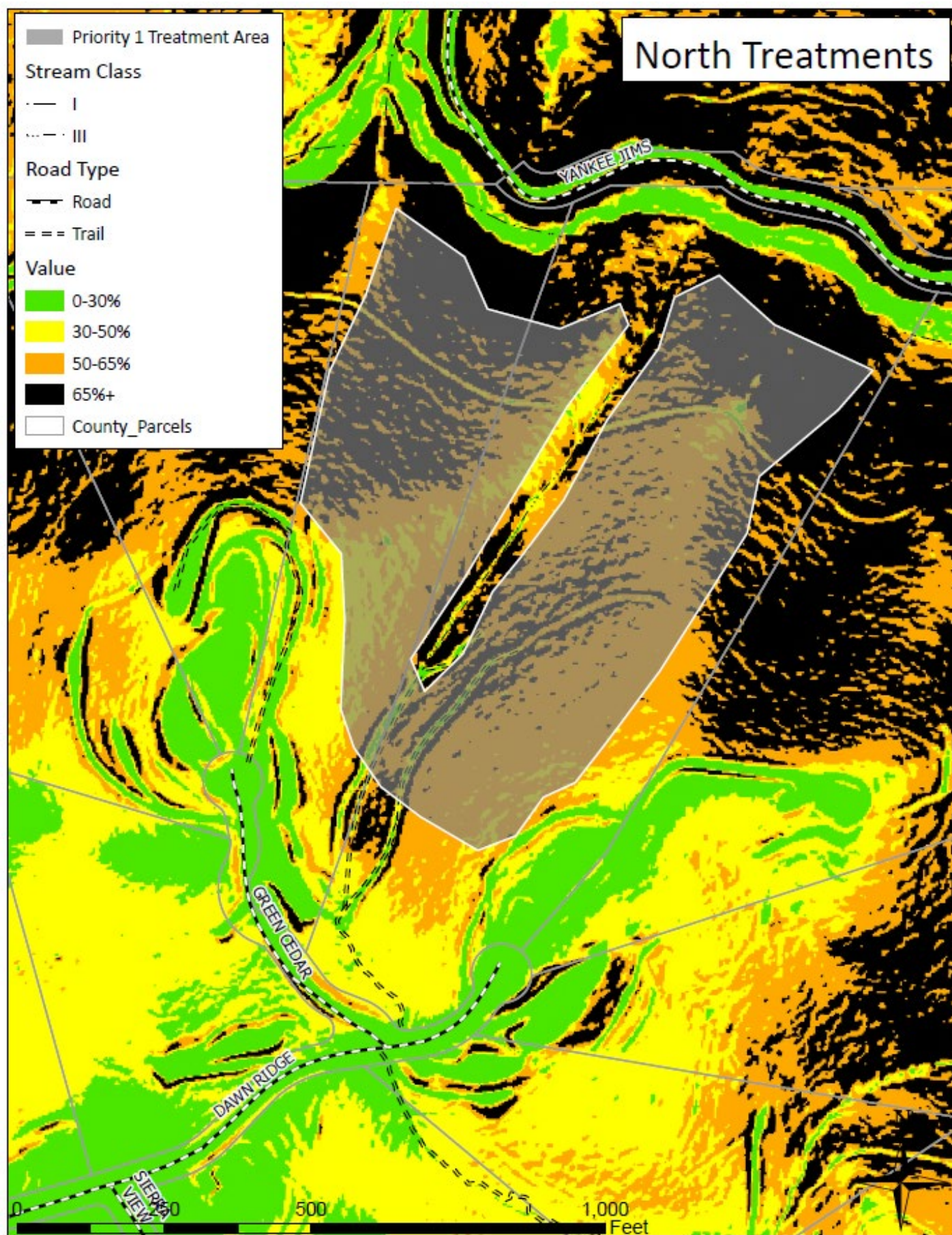
EXHIBIT B – List of Subcontractors

Each PROPOSER shall list below the name, location, and place of business of each SUBCONTRACTOR who shall perform any portion of the contract work. In each instance, the nature and extent of the work to be sublet shall be described. Placer RCD encourages PROPOSERS to create a team of qualified SUBCONTRACTORS in order to efficiently and effectively complete the Project in a timely manner. Add additional sheets if necessary.

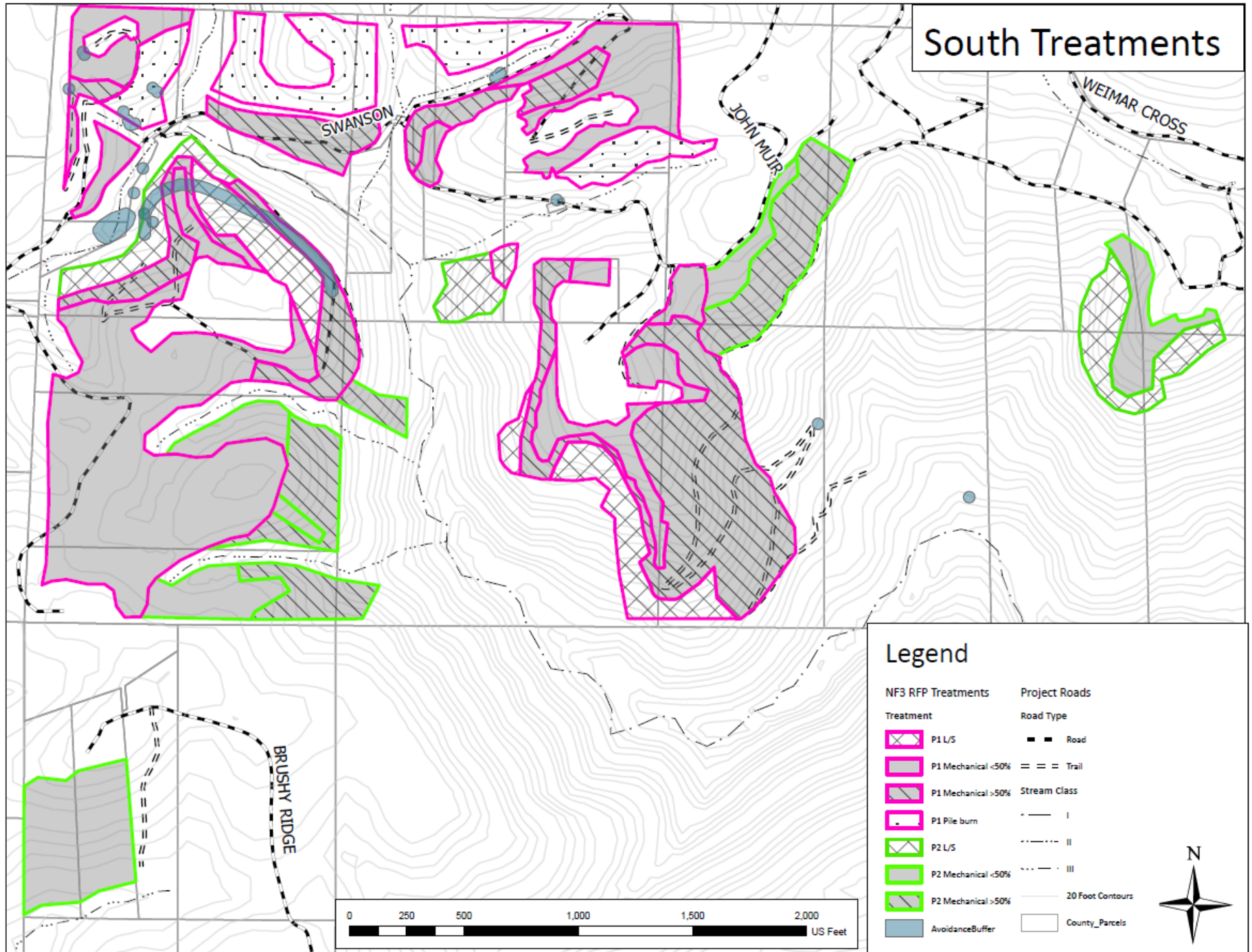
Subcontractor Name	Address	Description of Work to be Performed

EXHIBIT C – Project Maps





South Treatments



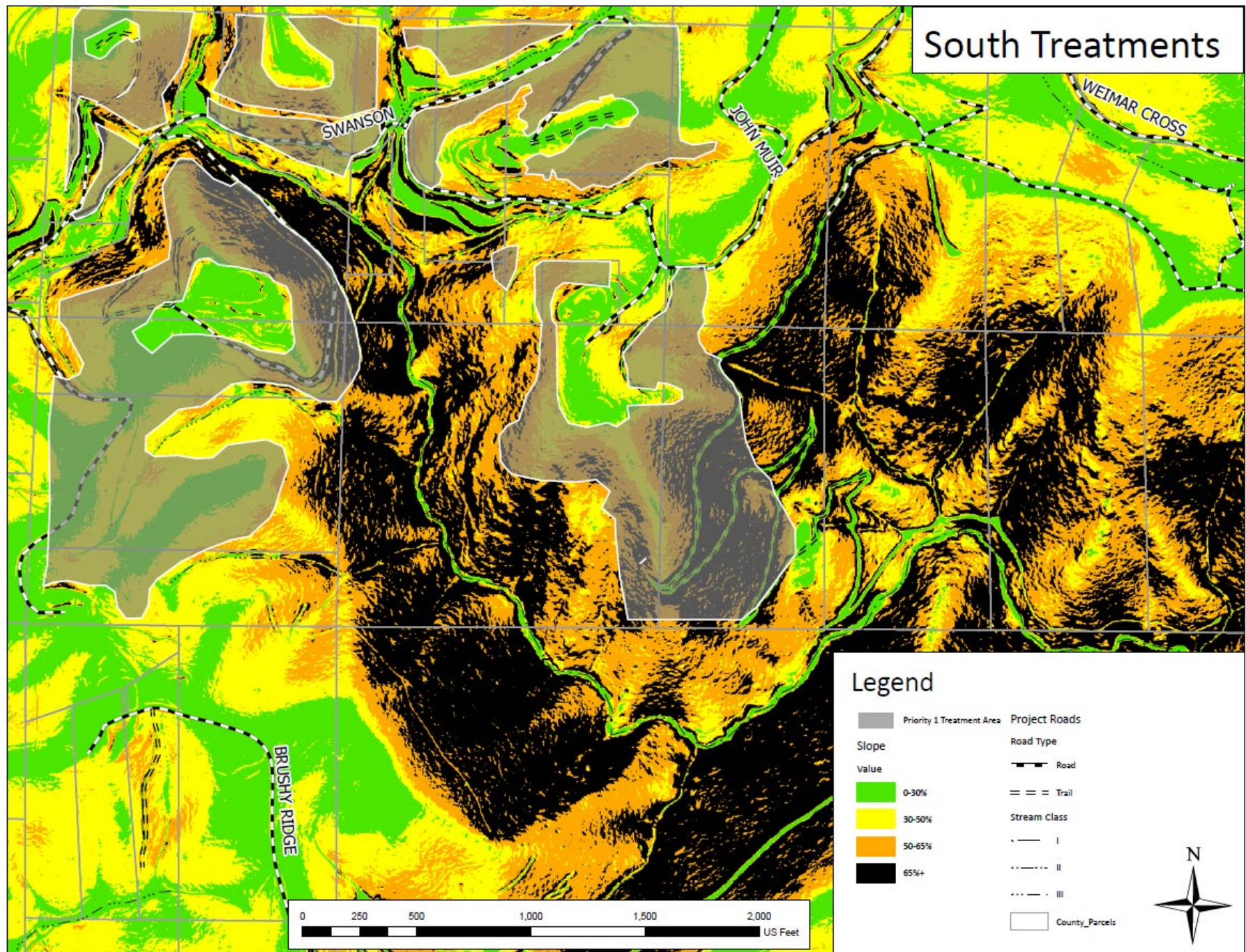


EXHIBIT D – Treatment Specifications

Vegetation Type/Location	Size	Inside Dripline Spacing	Outside Dripline Spacing	Pruning (up to height of 8 feet from base of tree on uphill side)
Conifer	Less than 12 inches DBH	Remove 100% within dripline of tree larger than 12 inches DBH	17 feet average between leave trees (of all species)	• All dead, weakened, diseased, or dangerous limbs • Limbs encroaching access • Live limbs less than 4 inches, or to 50% live crown, whichever is less • Trees under 10 feet tall shall not be pruned
	Greater than 12 inches DBH	Do not cut	No cut, except for dead and dying hazard trees designated by RCD Project Manager or designee	• All dead, weakened, diseased, or dangerous limbs • Limbs encroaching access • Live limbs less than 4 inches, or to 50% live crown, whichever is less
Hardwoods	Less than 6 inches DBH	Remove 100% within dripline of tree larger than 12 inches DBH	17 feet average between leave trees (of all species)	• All dead, weakened, diseased, or dangerous limbs • Limbs encroaching access • Live, healthy hardwood limbs shall not be pruned • Trees under 10 feet tall shall not be pruned
	Greater than 6 inches DBH	Do not cut	No cut, except for dead and dying hazard trees designated by RCD Project Manager or designee	• All dead, weakened, diseased, or dangerous limbs • Limbs encroaching access • Live, healthy hardwood limbs shall not be cut
Brush	All	Remove 100% within dripline of any tree	• Remove all brush within 25 feet from existing road • For Conifer and Hardwood dominated areas, cut brush within the project area, except that, in areas where such removal would result in no brush being present within a 150-foot circle in any given treated location, under which scenario, 100 to 400 square foot patches of brush would be retained throughout the unit as needed. • For shrub dominated areas, shrubs will be thinned to the extent that there is 1 shrub every 30 feet	No pruning
Dead standing conifers, hardwoods, and brush	Less than 12 inches DBH	Remove 100% within dripline of any tree	Remove 100% outside dripline of any tree	Not applicable
	Greater than 12 inches DBH	No cut, except for dead hazard trees designated by RCD Project Manager or designee	No cut, except for dead hazard trees designated by RCD Project Manager or designee	All dead, weakened, diseased, or dangerous limbs
Woody debris	Greater than 1 inch diameter, less than 12 inch diameter, greater than 18 inches in length	Remove 100% within dripline of any tree	Remove 100% outside dripline of any tree	Not applicable
All marked with pink “DO NOT CUT” flagging	All	Do not cut	Do not cut	Do not cut

EXHIBIT E – Example Burn Plan

BURN PLAN

Pile Burning: Placer Sierra Fuels Reduction Project

Created May 15, 2025

Summary:

The Baxter Fuel Break is a 162-acre fuel break project, funded by CAL FIRE and implemented by Placer Resource Conservation District (RCD, District). The project spans multiple landowners and includes a variety of vegetation management tools including pile burning. The pile burning spans 6 acres and 2 private properties. The project must be completed by the grant expiration date (March 15, 2026).

The Contractor is responsible for following the burn prescription parameters outlined below in addition to the specifications outlined in the Agreement Scope of Work.

PLACER RCD CONTACT INFORMATION:

Cordi Craig, 516-669-4112, cordi@placerrcd.org

Lewis Campbell, 530-392-8049, lewis@placerrcd.org

LANDOWNER 1 CONTACT INFORMATION:

Landowner 1: John Doe 1, email

Landowner 2: John Doe 2, email

LOCATION INFORMATION:

LATITUDE: 120.7306202 W LONGITUDE: 39.2551454 N (center point)

Crossroads: End of pavement on Kearsarge Mill Road, Alta, CA (south side of Interstate-80)

BURN UNIT INFORMATION:

SIZE: 6 Acres

Unit 1: 5 acres

Unit 2: 1 acre

PRIMARY MANAGEMENT OBJECTIVE(S):

Pile burning will be used on this site:

- To reduce fuel loading by at least 80% and reduce the risk of catastrophic wildfire along the I-80 corridor;
- To return fire to the landscape as a maintenance tool;
- Piles must not burn with such intensity as to cause significant scorching (>1/3 crown damage) of residual trees (*this may require Contractor to move piles or burn smaller piles and organize feeder piles*).
- Piles will be constructed according to parameters outlined in Contractor's Scope of Work and Best Management Practices.

FUEL TYPE (CHECK ALL THAT APPLY):

- ☐ GRASS
- ☐ SHRUBS
- ☒ SLASH/PILE BURNING
- ☐ TIMBER UNDERSTORY

UNIT 1 DESCRIPTION (5 acres):

	Within the Unit	Adjacent to Unit
Fuel type/model (i.e., timber, brush, grass)	Oak woodland/Timber	North: Timber (will be treated with mastication) South: Timber East: Manzanita (treated in last decade through CFIP program; mastication) West: interstate 80

Slope (%)	10 - 50%	North: 10 – 50% South: 10 – 50% East: 10 - 30% West: 0 – 50%
Aspect	West	North: West South: West East: West/Flat West: Flat/East
Special features (i.e., structures, utilities, assets to protect)	Old buried phone cable;	North: n/a South: n/a East: Residential structures West: Interstate 80

UNIT 2 DESCRIPTION (1 acre):

	Within the Unit	Adjacent to Unit
Fuel type/model (i.e., timber, brush, grass)	Oak woodland/Timber	Timber
Slope (%)	10-30%	North: 10 – 50% South: 10 – 50% East: 10 - 30% West: 0 – 50%
Aspect	West	North: West South: West East: West/Flat West: Flat/East
Special features (i.e., structures, utilities, assets to protect)	Old buried phone cable;	North: South: East: Residential structure West: Interstate 80

PLANNED DATE(S)/SEASON OF BURN PROJECT: Pile burning will be implemented in late fall, winter, and springtime only under prescribed conditions outlined on Page 3. Project will be completed by grant expiration date (March 15, 2026).

PERMITS: Pile burning will be implemented according to Public Resources Code 4423.

- A Smoke Management Plan will be prepared by Placer RCD staff and approved by the Placer Air Pollution Management District prior to implementation. Burning will only occur on a permissive Burn Day.
- An LE-5 permit will be obtained by RCD staff from the local Battalion if permits are required (according to PRC 4423).

PRE-BURN CONSIDERATIONS:

- Signage and notifications:
 - Property owners will be notified during project implementation.
 - Placer RCD will contact CalTrans to notify drivers on Interstate 80 of potential smoke impacts
 - CalTrans Non-Emergency Phone Number: 946-654-2852

IMPORTANT CONTACT INFORMATION:

- Placer Resource Conservation District:
 - General office phone: 530-390-6680
 - Cordi Craig, cell: 516-669-4112
 - Lewis Campbell, cell: 530-392-8049
- Placer Air Pollution Control District:

- Heather Selvester, hselvest@placer.ca.gov
- Phone: 530-209-0276
- Burn Day Status:
 - Website: <https://www.placerair.org/1671/Burn-Days>
 - Phone Number: 800-998-2876
- Local CAL FIRE Battalion Chiefs:
 - Nolan Hale (Nolan.hale@fire.ca.gov); 530-277-2311
 - Clint Siebert (clint.siebert@fire.ca.gov); 530-277-2313
- CAL FIRE Emergency Command Center
 - 530-477-0641

PRESCRIPTION:

Contractor must ensure that ignition of piles occurs within the range of conditions specified below. Contractor is responsible for recording weather conditions using a belt weather kit and/or an appropriately calibrated Kestrel weather meter. However, operational decision-making may be made based on observed fire behavior and the potential for any pile burns to threaten life, property, or natural resources (PRC 4104). Thus, if one of the following metrics falls outside of the prescription or is forecasted to fall outside of the prescription, burn activities may continue with advance approval from Project Manager/District Staff.

MAX TEMPERATURE: 70 degrees F
 MINIMUM RELATIVE HUMIDITY: 30%
 MAX WIND SPEED: 5 mph
 WIND DIRECTION (i.e., N, S, W, E, any): any

Pile burning may only take place when Energy Release Component (ERC) and Burning Index (BI) fall below the 60th percentile according to the [NC07v.4-Northern Sierra](#) (see screenshot below). ERC and BI are predictive indices identified in the NFDERS Fire Danger Index Charts provided by the [Northern California Geographic Area Coordination Center](#). In addition to the Predictive Indices, on-site conditions must be monitored using a belt weather kit or appropriately calibrated kestrel weather meter. Weather must be recorded at a minimum of twice per day (before ignition and before personnel demobilization from work site) by a team member who has been properly trained according to NWCG standards. Anticipated overnight conditions and weekend conditions must also be recorded. Contractor is responsible for implementing additional resources/personnel or tactical adjustments to maintain legal and safe control of burning operations. Resources will be allocated in accordance with compliance of PRC 4104.

Contractor must only burn on permissive burn days when smoke is lifted up and away from the project area and Interstate 80. Contractor, District personnel, and the Placer Air Quality Pollution Control District will communicate prior to ignitions to ensure that burn conditions avoid impacts to the Interstate.

Contractor agrees to take any other action necessary to avoid potential escapes not identified in this burn plan. The District reserves the right to pause operations and/or stop ignitions even when conditions fall within the burn prescription

PATROL/MONITORING PLAN:

Ingress/Egress: The Unit has one ingress/egress route via Kearsarge Mill Road.

Unit 1 (5 acres): Unit 1 is accessible by high-clearance 4WD vehicles via skid roads to the south and east.

Unit 2 (1 acre): Unit 2 is accessible by vehicle via the residence on the eastern perimeter of the unit. Access closer to the unit is only accessible via UTV or small, off-road vehicle.

Patrol Plan:

Contractor is responsible for lighting only as many piles as can be controlled with the personnel on site based on weather/fuel conditions.

At a minimum, contractor must patrol entire day's unit and ensure that piles are adequately lined prior to departure such that, remaining heat does not risk a slop over or spot fire. Weather must be recorded and within prescription prior to departing for the day. Contractor must follow parameters outlined in the SOW Agreement for specifications on chunking.

Monitoring Plan:

Patrolling and night-time monitoring operations will be based on observed and predicted weather conditions. Piles will be allowed to burn overnight with landowner cooperation and safe overnight conditions (i.e., minimal winds, good RH recovery, lower temperatures).

Piles will be extinguished prior to departure OR nighttime operations will be organized if:

- There is poor overnight humidity recovery;
- Sustained winds greater than 10 mph are predicted overnight or through the weekend and fuels are receptive to fire spread;
- It is deemed necessary by Contractor, Project Manager, or RCD staff based on observed or predicted conditions;

Contractor agrees to take any other action necessary to avoid potential escapes not identified in this burn plan.

CONTINGENCY PLAN and DECISION POINTS:

Decision points are opportunities for pause to adjust operational tactics. Specific decision points are made based on Fuels/Fire Danger threshold data from the [Northern California Geographic Area Coordination Center](#) (see example chart below). The Energy Release Component (ERC) is a proxy for head fire intensity. GACC measurements are based on 'worst case scenario,' meaning that measurements are taken on unshaded southwest aspects at 1300 (when and where conditions are hottest and driest). Therefore, the use of these charts and resources will be used in the context of project location.

In addition to the resources outlined above, Contractor must have access to an operable Kestrel weather meter and/or belt weather kit for additional on-site weather monitoring. Burn planning, decision points, contingency plans, and resource requirements must be based on scientific data (GACC, Remote Area Weather Stations) and on-site conditions/observations.

If Interstate 80 is significantly impacted by smoke due to pile burning, Contractor shall shut down operations and extinguish piles as quickly as possible.

The nearest water refill station is on Kearsarge Mill Road and will be included in an updated map before operations begin. Contractor agrees to take any other action necessary to avoid potential escapes not identified in this burn plan.

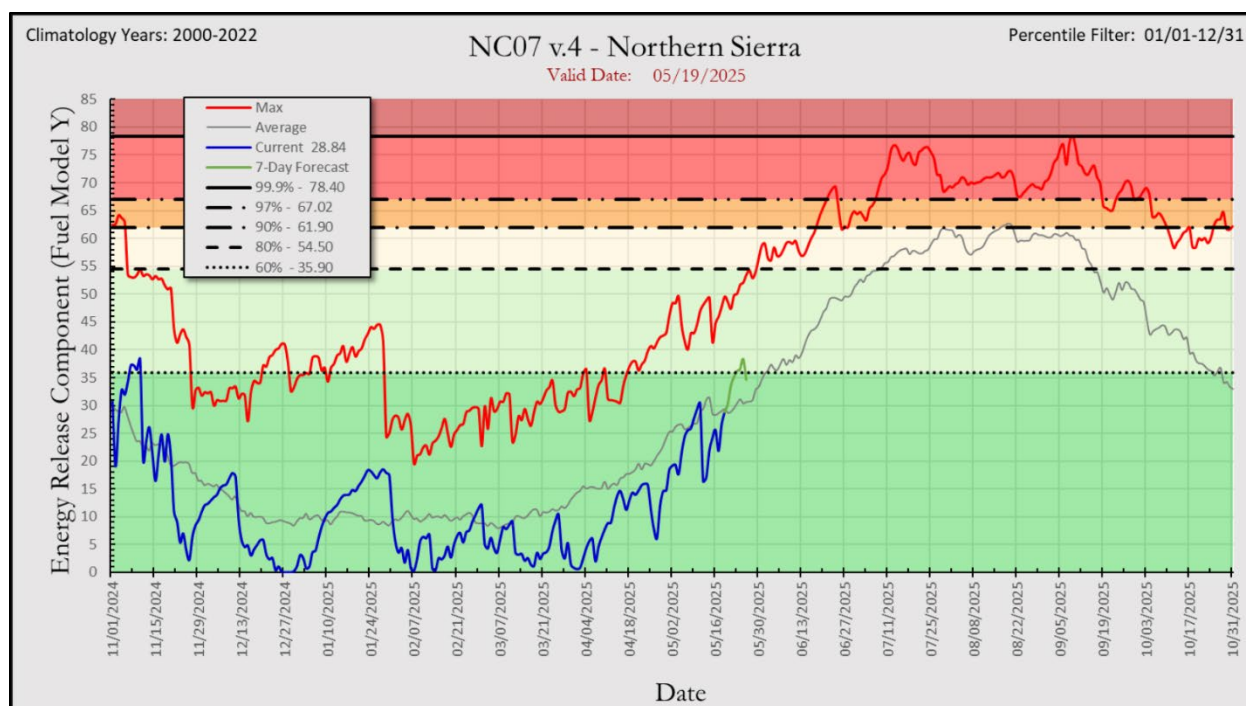
RESOURCE REQUIREMENTS:

1. The following baseline resources will be present on-site regardless of conditions:

- >500 gallons of accessible water (i.e., mobile water unit, tote tank, water buffalo, engine, etc.)
- Contractor must have enough hose and brass on-site to deploy a 300-foot progressive hose lay if needed (300 ft 1.5" NH trunk line, 300 ft 1" NPSH hose, 3 1.5" gated wyes, nozzles). Contractor must ensure that personnel on-site have the skills and knowledge to deploy a progressive hose lay.
- Pumps must be fueled and additional gasoline (at least 3 gallons) must be available on site for pump refill, if needed.
- All personnel on site must be equipped with appropriate PPE (leather gloves, leather boots, natural fiber clothing, long sleeves, long pants, helmet) and operable hand tool.
- At least 4 filled and operable bladder bags are required on-site for piles that may not be accessible by hose or required for quick deployment.
- A perimeter line shall be established free and clear of all flammable material and vegetation around each pile, wide enough to prevent escape but no less than 2 feet in width, unless otherwise specified by RCD Project Manager.

2. When ERC (according to Northern California GACC, NC07v.4 Northern Sierra) reaches 60th percentile or above:

- No pile burning permitted.



ROLES AND RESPONSIBILITIES:

Placer RCD Role/Responsibility

- Develop and submit Smoke Management Plan (SMP) through Placer Air Pollution Control District PFIRS platform;
- Submit SMP ignition authorization requests for dates when pile burning is anticipated; complete pile burning reports through PFIRS;
- Monitor work quality to ensure management objectives are being met; address changes if necessary;
- Communicate with contractor related to SMP or other project activity changes.
- Placer RCD will obtain CAL FIRE burn permits, if required (PRC 4423).

Contractor Role/Responsibility

- Review and agree to prescription and management objectives outlined in this Burn Plan;
- Implementation of pile burning activities within prescription outlined on Page 3;
- Complete daily checklist and document completion of daily activities; make records available to District staff, if requested;
- Ensure piles are left in a manner that adheres to PRC 4104 (and does not threaten life, property, or natural resources);
- Communicate anticipated activities the Friday (before 5pm) before the work week to District staff;
- Communicate any changes to work plans with District staff in accordance with Agreement SOW.
- Ensure medical plan is up to date and communicated with personnel on site;

DAILY CHECKLIST:

Contractors must complete the following tasks each day prior to ignitions. Documentation of the following activities is required and must be made available to District staff if requested.

Morning Checklist:

- ☐ Burn Day Status verified
- ☐ Call Emergency Command Center (530-477-0641 ext 7) and report pile burn activities
- ☐ Weather forecast checked and conditions deemed within prescription
- ☐ Roles/responsibilities verified
 - Weather recording
 - Burn boss/ignitions lead

- Torchers
- Medical lead
- ☐ Check all pumps to make sure operational
- ☐ Check that truck(s) start
- ☐ Extra gasoline available for pump (at least 3 gallons)
- ☐ Emergency comms established (i.e., radios distributed and tested, and comms channels identified)
- ☐ Previous day(s) unit patrolled (at least once during the heat of the day)
- ☐ Assigned personnel *must monitor lit piles* during lunch break and anytime when fewer personnel are on site;

Prior to site departure:

- ☐ Any piles that still have heat in them must be lined;
- ☐ Weather conditions (temperature, relative humidity, winds) must be recorded, and predicted overnight conditions must also be recorded;
- ☐ Contractor must check-in with assigned RCD staff at end of day with plans for next working day, any necessary changes, or questions/concerns;

Suggested decision points for Contractor's internal operations:

- When temperatures approach 70 degrees F and/or relative humidity approaches 30%, pause and evaluate fire behavior; establish where water trucks are in proximity to burning and vulnerable areas in the unit
- Create contingency plan of continuing ignitions and discuss said plan with personnel on site

Medical Plan: Contractor is responsible for writing their own medical plan. The completed medical plan must be provided to the Project Manager prior to the start of any operations. A blank template of the NWCG ICS 206 Medical Plan is included below for reference.

Placer County RCD
 UNAUDITED - Balance Sheet
 As of Jun 30, 2026

	Total
Assets	
Current Assets	
Bank Accounts	
Placer County Checking	8,482,764.16
Total for Bank Accounts	\$8,482,764.16
Accounts Receivable	
Accounts Receivable	1,635,407.20
Accounts Receivable - Unbilled	1,132.51
Total for Accounts Receivable	\$1,636,539.71
Other Current Assets	
Def Outflows - OPEB	33,463.00
Def Outflows - Pension	286,345.00
Prepaid Expenses	\$3,434.70
Prepaid Expenses - Insurance	71,057.64
Prepaid Rent	7,173.87
Total for Prepaid Expenses	\$81,666.21
Security Deposit	6,476.80
Undeposited Funds	80.00
Total for Other Current Assets	\$408,031.01
Total for Current Assets	\$10,527,334.88
Fixed Assets	
Leased Assets	\$141,991.00
Leased Asset - Accumulated Depreciation	-133,835.00
Leased Assets - Original	172,557.00
Total for Leased Assets	\$180,713.00
Machinery and Equipment	
Machinery & Equipment - Depreciation	-196,238.00
Machinery & Equipment - Original Cost	565,556.06
Total for Machinery and Equipment	\$369,318.06
Total for Fixed Assets	\$550,031.06
Total for Assets	\$11,077,365.94
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	1,237,119.78
Total for Accounts Payable	\$1,237,119.78
Credit Cards	
Cal Card Credit Card	4,607.35
Total for Credit Cards	\$4,607.35

Placer County RCD
UNAUDITED - Balance Sheet
As of Jun 30, 2026

	Total
Other Current Liabilities	
Accrued Leaves Payable	116,820.82
Def Inflows - OPEB	6,731.00
Def Inflows - Pension	12,867.00
Lease Payable	141,502.00
Lease Payable - Current	61,533.00
Salaries and Benefits Payable	72,052.06
Sales Tax Payable	0.31
Unearned Revenues	\$0.00
Unearned Revenue - Forestry Mentorship Program	5,261.62
Unearned Revenue - One Tree Planted (MOSQ 3)	13,205.97
Unearned Revenue - PBPL Private Donations	55.47
Unearned Revenue - PC Air Pollution Control District	25,000.00
Unearned Revenue - Rose Foundation	16,924.09
Unearned Revenue - Tahoe Truckee Com Found	10,000.00
Unearned Revenue - Urban & Community Support	655.40
Unearned Revenue - USF&W Riparian	266.59
Unearned Revenue - Wild Turkey Federation	5,000.00
Total for Unearned Revenues	\$76,369.14
Total for Other Current Liabilities	\$487,875.33
Total for Current Liabilities	\$1,729,602.46
Long-term Liabilities	
Net OPEB Liability	120,825.00
Net Pension Liability	412,626.00
Total for Long-term Liabilities	\$533,451.00
Total for Liabilities	\$2,263,053.46
Equity	
Assigned Funds	
Chipper Equipment Reserves	26,492.00
Chipper Program Reserves	235,635.36
General Fund Operating Reserves	640,775.00
Unrestricted Assigned 2022 Mosq Fire Settlement Funds	
Unrestricted Assigned Settlement Funds	4,816,911.13
Unrestricted Assigned Settlement Interest Funds	69,016.73
Total for Unrestricted Assigned 2022 Mosq Fire Settlement Funds	\$4,885,927.86
Total for Assigned Funds	\$5,788,830.22
Net Investment in Capital Assets	478,639.00
Prior Period Adjustment	80.00
Net Assets	911,886.71
Net Income	1,634,876.55
Total for Equity	\$8,814,312.48
Total for Liabilities and Equity	\$11,077,365.94

Placer County RCD																
UNAUDITED Budget vs. Actuals Fiscal Year 2026																
July 2025 - June 2026																
	Total OPS & Outreach			Chipper Cost Share			Urban & Community/Plant Sale			Total Grants & Fee for Service			Total All			
	Actual	Budget	over Budget	Actual	Budget	over Budget	Actual	Budget	over Budget	Actual	Budget	over Budget	Actual	Budget	over Budget	
Income																
CONTRIBUTED SUPPORT	0.00	0.00	0.00			0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Chipping Service Contributions	0.00	0.00	0.00	50,620.00	55,000.00	-4,380.00			0.00	0.00	0.00	0.00	50,620.00	55,000.00	-4,380.00	
Federal Grants/Contracts	0.00	0.00	0.00			0.00			0.00	1,199,219.07	349,249.00	849,970.07	1,199,219.07	349,249.00	849,970.07	
Foundation/Trust Grants	0.00	0.00	0.00			0.00			0.00	65,221.58	68,348.24	-3,126.66	65,221.58	68,348.24	-3,126.66	
State Grants	0.00	0.00	0.00			0.00			0.00	4,683,072.29	4,223,951.72	459,120.57	4,683,072.29	4,223,951.72	459,120.57	
Total CONTRIBUTED SUPPORT	\$ 0.00	\$ 0.00	\$ 0.00	\$ 50,620.00	\$ 55,000.00	\$ -4,380.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 5,947,512.94	\$ 4,641,548.96	\$ 1,305,963.98	\$ 5,998,132.94	\$ 4,696,548.96	\$ 1,301,583.98	
EARNED REVENUES	0.00	0.00	0.00			0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Administrative Fees (Indirect Cost)	0.00	0.00	0.00			0.00			0.00	591,214.03	515,882.14	75,331.89	591,214.03	515,882.14	75,331.89	
County Contracts/Fees	0.00	0.00	0.00			0.00			0.00	362,456.73	361,223.73	1,233.00	362,456.73	361,223.73	1,233.00	
Donations	1,000.01	0.00	1,000.01	520.00		520.00			0.00	0.00	0.00	0.00	1,520.01	0.00	1,520.01	
Interest Income - Operations	80,858.91	20,000.00	60,858.91			0.00			0.00	0.00	0.00	0.00	80,858.91	20,000.00	60,858.91	
Property Tax Revenues	605,766.05	597,111.14	8,654.91			0.00			0.00	0.00	0.00	0.00	605,766.05	597,111.14	8,654.91	
Special District - Income	4,761.38	0.00	4,761.38			0.00	4,059.00	4,059.00	0.00	254,851.39	155,337.78	99,513.61	263,734.17	155,337.78	108,396.39	
Surplus Equipment Revenue	40,000.00	40,000.00	0.00			0.00			0.00	0.00	0.00	0.00	40,000.00	40,000.00	0.00	
Total EARNED REVENUES	\$ 732,386.35	\$ 657,111.14	\$ 75,275.21	\$ 520.00	\$ 0.00	\$ 520.00	\$ 4,059.00	\$ 0.00	\$ 4,059.00	\$ 1,208,522.15	\$ 1,032,443.65	\$ 176,078.50	\$ 1,945,549.90	\$ 1,689,554.79	\$ 255,995.11	
Uncategorized Income	0.00	0.00	0.00			0.00			0.00	0.00	0.00	0.00	143.36	0.00	143.36	
Total Income	\$ 732,386.35	\$ 657,111.14	\$ 75,275.21	\$ 51,140.00	\$ 55,000.00	\$ -3,860.00	\$ 4,059.00	\$ 0.00	\$ 4,059.00	\$ 7,156,035.09	\$ 5,673,992.61	\$ 1,482,042.48	\$ 7,943,826.20	\$ 6,386,103.75	\$ 1,557,722.45	
Gross Profit	\$ 732,386.35	\$ 657,111.14	\$ 75,275.21	\$ 51,140.00	\$ 55,000.00	\$ -3,860.00	\$ 4,059.00	\$ 0.00	\$ 4,059.00	\$ 7,156,035.09	\$ 5,673,992.61	\$ 1,482,042.48	\$ 7,943,826.20	\$ 6,386,103.75	\$ 1,557,722.45	
Expenses																
EXPENSES	0.00	0.00	0.00			0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounting, Bookkeeping & Audit	20,830.00	20,120.00	710.00			0.00			0.00	0.00	0.00	0.00	20,830.00	20,120.00	710.00	
Bank Charges & C/C Fees	358.62	0.00	358.62	1,255.60	2,000.00	-744.40	13.93	13.93	0.00	0.00	0.00	0.00	1,628.15	2,000.00	-371.85	
Contractual Services	0.00	0.00	0.00			0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Grants/Agreements/Projects	0.00	3,245.00	-3,245.00		-830.00	830.00			0.00	3,824,247.38	3,515,924.43	308,322.95	3,824,247.38	3,518,339.43	305,907.95	
Match - Contractual	0.00	0.00	0.00			0.00			0.00	7,062.78	0.00	7,062.78	7,062.78	0.00	7,062.78	
Total Grants/Agreements/Projects	\$ 0.00	\$ 3,245.00	\$ -3,245.00	\$ 0.00	\$ -830.00	\$ 830.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3,831,310.16	\$ 3,515,924.43	\$ 315,385.73	\$ 3,831,310.16	\$ 3,518,339.43	\$ 312,970.73	
Operations	29,966.40	25,750.00	4,216.40			0.00			0.00	0.00	0.00	0.00	29,966.40	25,750.00	4,216.40	
Total Contractual Services	\$ 29,966.40	\$ 28,995.00	\$ 971.40	\$ 0.00	\$ -830.00	\$ 830.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3,831,310.16	\$ 3,515,924.43	\$ 315,385.73	\$ 3,861,276.56	\$ 3,544,089.43	\$ 317,187.13	
Copier Lease	1,544.40	1,544.40	0.00			0.00			0.00	0.00	0.00	0.00	1,544.40	1,544.40	0.00	
Education & Training Fees	6,122.37	41,300.00	-35,177.63			0.00			0.00	0.00	0.00	0.00	6,122.37	41,300.00	-35,177.63	
Equipment	0.00	0.00	0.00			0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Equipment Approved by Grantor	0.00	0.00	0.00	68,779.43	70,000.00	-1,220.57			0.00	0.00	0.00	0.00	68,779.43	70,000.00	-1,220.57	
Equipment for Shop > \$500	0.00	0.00	0.00			0.00			0.00	0.00	5,000.00	-5,000.00	0.00	5,000.00	-5,000.00	
Office Equipment	2,077.65	0.00	2,077.65			0.00			0.00	5,227.77	0.00	5,227.77	7,305.42	0.00	7,305.42	
Total Equipment	\$ 2,077.65	\$ 0.00	\$ 2,077.65	\$ 68,779.43	\$ 70,000.00	\$ -1,220.57	\$ 0.00	\$ 0.00	\$ 0.00	\$ 5,227.77	\$ 5,000.00	\$ 227.77	\$ 76,084.85	\$ 75,000.00	\$ 1,084.85	
Indirect and Administrative Fees	-617,825.16	-515,882.14	-101,943.02			0.00			0.00	617,825.16	515,882.14	101,943.02	0.00	0.00	0.00	
Insurance - Health Active	258,014.42	286,928.42	-28,914.00			0.00			0.00	0.00	0.00	0.00	258,014.42	286,928.42	-28,914.00	
Insurance - Workmen's Compensation	36,290.60	30,521.80	5,768.80			0.00			0.00	0.00	0.00	0.00	36,290.60	30,521.80	5,768.80	
Insurance Liability	29,432.63	29,452.84	-20.21			0.00			0.00	11,829.78	15,000.00	-3,170.22	41,262.41	44,452.84	-3,190.43	
Insurance-Health Retirees	33,542.20	34,200.00	-657.80			0.00			0.00	0.00	0.00	0.00	33,542.20	34,200.00	-657.80	
LAFCO Fees	772.56	772.56	0.00			0.00			0.00	0.00	0.00	0.00	772.56	772.56	0.00	
Legal Fees	20,158.65	70,000.00	-49,841.35			0.00			0.00	667.50	0.00	667.50	20,826.15	70,000.00	-49,173.85	
Materials & Supplies	0.00	0.00	0.00			0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Field Supplies inc. Forestry Truck Exp	-2,183.43	6,000.00	-8,183.43			0.00			0.00	6.96	0.00	6.96	-2,176.47	6,000.00	-8,176.47	
Fuel	0.00	0.00	0.00			0.00			0.00	17,143.80	25,000.00	-7,856.20	17,143.80	25,000.00	-7,856.20	
Grants/Agreements/Programs	482.67	5,980.00	-5,497.33	122.15		122.15	817.50	817.50	0.00	79,213.79	129,830.28	-50,616.49	80,636.11	135,810.28	-55,174.17	
Office Supplies	4,489.37	17,850.00	-13,360.63			0.00			0.00	311.23	2,000.00	-1,688.77	4,800.60	19,850.00	-15,049.40	
Shop Supplies & Equipment < \$500	0.00	0.00	0.00			0.00			0.00	2,360.81	8,000.00	-5,639.19	2,360.81	8,000.00	-5,639.19	
Uniforms/Safety	3,734.24	0.00	3,734.24	66.69		66.69			0.00	1,232.16	9,000.00	-7,767.84	5,033.09	9,000.00	-3,966.91	

Projects & Programs									
FY26 - Quarter 4									
66									
Program Area	Name	Funder	Grant/Agreement #	Length of Project	Amount Awarded	Remaining Amount as of 3/31/2026	4th Quarter Invoicing	Remaining Amount as of 6/30/2026	Percentage of Grant Completed as of 6/30/2026
Natural Resources/ Watershed/Habitat	Atwood Conservation Easement	Auburn Recreation District		Annual term: 3/1/26-2/28/27	\$ 5,000.00	\$ 5,000.00	\$ 460.00	\$ 4,540.00	9%
	Placer Riparian Restoration	United States Fish and Wildlife Service	F22AC02014-00	8/1/2022-7/31/2027	\$ 50,000.00	\$ 24,377.73	\$ 2,336.87	\$ 22,040.86	56%
	Red Sesbania Removal	Sacramento Area Flood Control District	1537	3/1/2026 - 3/31/27	\$ 40,000.00	\$ 40,000.00	\$ 15,509.76	\$ 24,490.24	39%
	Rose Foundation	Dry Creek Watershed Red Susbania Removal Exp		1/29/2025-1/29/2029	\$ 50,000.00	\$ 32,924.09	\$ 3,120.00	\$ 29,804.09	40%
	WCB Pollinator Habitat Restoration	CARCD		2/2023- 2/28/2027	\$ 427,278.00	\$ 228,468.85	\$ 39,679.23	\$ 188,789.62	56%
Forestry / Fuels Reduction	* NEW Forestland Stewardship Newsletter	CALFIRE / United States Forest Service	8CA07825	6/15/26-3/31/28	\$ 89,246.90	\$ 89,246.90	\$ 1,153.90	\$ 88,093.00	1%
	Forestry and National Resource Mentorship Program	CALFIRE	8GG25006	3/31/2029	\$ 279,457.47	\$ 279,457.47	\$ 12,390.35	\$ 267,067.12	4%
	Forestry Technical Assistance	CARCD / NRCS	NR239104XXXXC031	8/31/2027	\$ 65,873.21	\$ 27,878.24	\$ 4,852.93	\$ 23,025.31	65%
	Mosquito Fire Recovery and Reforestation 3	CALFIRE	8GG22608	3/31/2029	\$ 5,083,637.98	\$ 3,614,041.60	\$ 664,460.66	\$ 2,949,580.94	42%
	Mosquito Post Fire Distaster Recovery 4	USFS	23-DG-11052021-254	5/30/2028	\$ 5,000,000.00	\$ 3,771,450.10	\$ 112,834.84	\$ 3,658,615.26	27%
	Mosquito Fire Restoration 5	USFS	26-PA-11051700-007	9/30/2029	\$ 6,029,095.00	\$ 6,029,095.00	\$ 1,960.43	\$ 6,027,134.57	0%
	National Wildlife Turkey Federation			6/30/2026	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000.00	0%
	North Fork Phase III	CALFIRE	5GG25124	2/15/2029	\$ 949,999.68	\$ 949,999.68	\$ 50,892.06	\$ 899,107.62	5%
	Placer County Chipper Program	CALFIRE	5TR23109	3/15/2030	\$ 1,180,000.00	\$ 1,010,097.74	\$ 129,859.49	\$ 880,238.25	25%
	Placer County Parks and Open Spaces	Placer County		12/30/2025; extention to 12/30/26	\$ 74,982.00	\$ 45,924.62	\$ 610.00	\$ 45,314.62	40%
	Placer County Probation Chipper Program	Placer County		6/30/2026	\$ 350,000.00	\$ 82,301.43	\$ 82,301.43	\$ -	100%
	Placer RCD Hazardous Fuels Reduction	CALFIRE (WUI)	5FG24100	11/30/2027	\$ 299,997.96	\$ 246,638.12	\$ 7,091.56	\$ 239,546.56	20%
	* PARTIAL EXPIRATION Placer Sierra Fuels Reduction original \$900K Grant; \$500K Amendment	CALFIRE	5GA23100	\$900K Exp 3/1/2026; Bal \$500K Exp 3/15/29	\$ 1,400,000.00	\$ 488,381.06	\$ 14,188.68	\$ 474,192.38	66%
	Prescribed Burning on Private Lands Pilot Program #2	CALFIRE	5GG23124	12/3/2024-3/15/2030	\$ 1,001,539.84	\$ 798,217.99	\$ 103,546.54	\$ 694,671.45	31%
	Tahoe Truckee Community Foundation			8/31/2026	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00	0%
	Regional Conservation Partnership Program-Tree Mortality Program	CARCD/NRCS	2871	7/15/2028	\$ 97,516.33	\$ 61,099.10	\$ 7,408.87	\$ 53,690.23	45%
	Workforce Development	CARCD/CAL FIRE	MPYESGP2U9F5	10/24/2023-2/28/2029	\$ 54,833.91	\$ 11,681.59	\$ 49.85	\$ 11,631.74	79%
Ag Soil Health	CAP-GAP	Yolo County RCD		6/14/2026	\$ 40,600.00	\$ 40,600.00	\$ 20,400.00	\$ 20,200.00	0%
	Healthy Soils Block Grant	CDFA	23-0655-000-SO	11/30/2027	\$ 4,000,000.00	\$ 2,731,509.96	\$ 236,745.28	\$ 2,494,764.68	38%
	San Mateo Compost				\$ 100,000.00	\$ -	\$ -	\$ -	100%
	NRCS - Landowner Technical Assistance Agreement	USDA Natural Resource Conservation Service (NRCS)	NR219104XXXXC029	9/30/2026	\$ 225,000.00	\$ 17,849.00	\$ 9,589.20	\$ 8,259.80	96%
	Pilot Program Ag Chipping Program	PC Air Pollution Control District		11/30/2025-1/31/2027	\$ 100,000.00	\$ 94,823.29	\$ 7,723.73	\$ 87,099.56	13%
	PCWA - Technical Assistance for Irrigation Customers	PCWA	PSA-CS-2461018	1/1/2026-12/31/2027	\$ 20,000.00	\$ 17,926.25	\$ 8,774.38	\$ 9,151.87	54%
Education and Outreach	Placer County Cooperative Agreement Ag Tour	Placer County		7/1/2025-6/30/2026	\$ 25,000.00	\$ 25,000.00	\$ 24,974.07	\$ 25.93	100%
	Placer County Cooperative Agreement Stormwater	Placer County		7/1/2025-6/30/2026	\$ 20,000.00	\$ 20,000.00	\$ 7,371.17	\$ 12,628.83	37%
	Equity Grant	CARCD/NRCS	NR243A750003C134	7/30/2026	\$ 22,388.00	\$ 17,001.56	\$ 11,520.39	\$ 5,981.17	73%
	Not Invoicing			Total	\$ 27,041,446.28	\$ 20,786,613.64	\$ 1,579,008.80	\$ 19,234,685.70	
	Invoicing Completed								
	Invoicing Completed - GRANT EXPIRED								

PLACER COUNTY RESOURCE CONSERVATION DISTRICT- FY27 PROPOSED ANNUAL BUDGET					
EXPENSES	TOTAL		PER LINE ITEM	67	
Accounting	\$ 19,960.00		Auditing Services 26/27	\$ 18,410.00	
			Acturial Study-Gasby 75 per quote 26/27	\$ 1,550.00	
Contracted Services: GRANTS/CONTRACTS	\$ 2,531,552.90		FEEDS IN FROM GRANT EXPENDITURE SPREADSHEET	\$ 2,531,552.90	
Contracted Services: GRANTS/CONTRACTS/FARMERS	\$ 950,000.00		FEEDS IN FROM GRANT EXPENDITURE SPREADSHEET	\$ 950,000.00	
Contracted Services: OUTREACH	\$ 2,000.00		FEEDS IN FROM OUTREACH BUDGET SPREADSHEET	\$ 2,000.00	
Contracted Services: OPS	\$ 83,679.00		HR TO GO; Employee Handbook Revisions	\$ 1,500.00	
			IT support services - TeamLogic	\$ 14,040.00	\$1110 per month FY27 est; 14*60; 18*15 = 5% inc
			Strategic Plan Consultant; Amy Stork	\$ 29,469.00	Per quote received via email 6/26/26 +5K Travel Costs
			HR Consulting Services	\$ 4,500.00	Quote from Kim Tucker; one on one with staff for prep for Sarah's return
			RPF Consulting Services	\$ 5,000.00	Possible Need to Support LC & EM till new Forestry Director hired
			Indirect Cost Consultant	\$ 15,000.00	
			Carpet Cleaning Blocker Dr	\$ 750.00	
			Office cleaning with Clean Pro	\$ 7,920.00	\$580 per month/\$145 per week x 52 + 5%
			Dave Curry 1 on 1 coaching @ \$150 per session x 20 sessions	\$ 3,000.00	20 Session \$150 ea session
			Printed District Apparel	\$ 2,500.00	
Copier Lease	\$ 1,544.40		Northshore Leasing	\$ 1,544.40	\$128.70*12
Education Training Fees	\$ 43,000.00		All Staff, not including staff time	\$ 36,000.00	18 x \$2000
(Professional Development)			ED Conference Expenses for CSDA and Other?	\$ 2,500.00	
			Annual CARCD Fall Conference		included in above
			Admin & Fin Mgr Conference; Board Sec Meeting	\$ 2,000.00	
			Board Members	\$ 2,500.00	
Equipment: GRANTS	\$ 71,500.00		FEEDS IN FROM GRANT EXPENDITURE SPREADSHEET	\$ 71,500.00	
Equipment: OPS	\$ 12,000.00		Technology- computer/monitor/misc	\$ 12,000.00	Lewis & Cordi need new computers most likely (Lewis wrote his into a grant that is pending approval); + 1 for administration
Insurance Liability: Ops	\$ 32,132.38			\$ 29,211.25	Operations Only; \$12,456.70 in Chipper Program Exp; Forestry field trucks in M&S
			Contingency - 10%	\$ 2,921.13	For add'l Coff's or new equipment insurance not billable to grants
Insurance: Health Retirees	\$ 34,200.00		Mark White \$950 per mo max;	\$ 11,400.00	\$950/mo maximum assumed for all
Can be pulled from PARS account			Kathryn Maloney \$950 per mo max;	\$ 11,400.00	
			Richard Gresham \$950 per mo max;	\$ 11,400.00	
Insurance: Health Active	\$ 291,170.06		Health and Other (Dental, EPA, Vision, Life); adj for vacancies	\$ 291,170.06	Pulled from Wage-Ben SS; Health Cap at Max due to possible inc in Jan'27
Insurance: Workmans Comp	\$ 42,551.04			\$ 42,551.04	Per Quote June '26; adjusted per est PR * 93 Exp Mod; less other credits
LAFCO Fees	\$ 703.00			\$ 703.00	Per Placer County LAFCO Workplan FY27 \$680. PC doc shows 702.73
Legal Fees	\$ 70,000.00			\$ 20,000.00	Internal Legal Needs; FY25 \$8,600
				\$ 50,000.00	Outside Legal Needs
Materials & Supplies:GRANTS	\$ 89,134.00		FEEDS IN FROM GRANT EXPENDITURE SPREADSHEET	\$ 89,134.00	
Materials & Supplies: FORESTRY TRUCK	\$ 6,000.00		Forestry Truck	\$ 6,000.00	Forestry Truck expenses; fuel, cleaning, insurance (\$5622.92) LESS Mileage Reimb to Grants
Materials & Supplies: Outreach	\$ 2,280.00		FEEDS IN FROM OUTREACH BUDGET SPREADSHEET	\$ 2,280.00	
Materials & Supplies:OPS	\$ 13,900.00		Printer Supplies: Milk Man	\$ 1,800.00	Approx \$1600 FY26
			Office Supplies; Amazon/Staples/Home Depot	\$ 5,000.00	Approx \$5,000 FY26, including computer for Jason
			Safety Supplies	\$ 4,000.00	\$1750 ea AED + other supplies; Sarah to order for our office + chipper warehouse
			Safety Clothing Allowance; Field Staff	\$ 3,100.00	\$350 FT PP 8; \$150 PT PP 2 (chipper exp in chipper budget)
Meals & Entertainment: OPS	\$ 3,500.00		Operations Only	\$ 3,500.00	Team Building, Meetings, Empl Evals, PD incl. OHV Training lunch, Summer BBQ's, Xmas party, Staff Appreciation lunch ; FY26 spent \$1500
Membership Dues	\$ 10,617.00		CARCD	\$ 7,500.00	FY26 Board voted to not renew; changed mind and fee was paid
			NACD	\$ 775.00	Same as FY26
			CSDA	\$ 2,077.00	FY26 \$1888.00; + 10% FY27
			CA Licensed Foresters Assoc; Annual Exp for License Renewal	\$ -	LC not due to 7/2028
			Costco	\$ 65.00	Business membership
			Amazon Business Prime Membership	\$ 200.00	

Other Grant/Program Costs -GRANTS	\$	153,517.81		FEEDS IN FROM GRANT EXPENDITURE SPREADSHEET	\$	153,517.81	
Other Grant/Program Costs/ Outreach	\$	4,300.00		FEEDS IN FROM OUTREACH BUDGET SPREADSHEET	\$	4,300.00	68
Property Tax Admin	\$	10,529.00		Pending County Estimate	\$	10,529.00	10% increase assumed \$9,572.86 actual FY26
Postage & Mail Delivery	\$	550.00			\$	550.00	Office only; FY26=\$388; Budget same as '26 due to ACH payments
Payroll-County Admin Fees	\$	11,445.00			\$	11,445.00	Per MOU FY27; All accounting fees
Rent expense	\$	54,892.00		RCD Office only	\$	54,892.00	\$4513.6*7 +\$4659.2*5 = 3.5% increase (Creekside) Lease expires 1/31/29; Chipper in grant exp
Subscriptions	\$	22,461.04		Arc GIS ESRI	\$	-	Paid 4/9/26 \$628; 1 LTAA bal to Mosq3
				Adobe	\$	4,200.00	\$4250 FY26; Currently \$339.89/mo; Est \$350 mox12 FY27
				Avenza	\$	-	Paid 6/5/26 \$993.93; Mosq3 (3), NFPIII (2), Chipper (1) LTAA (1)+1 FY27
				Microsoft	\$	4,846.00	2FY26 \$4404.98 + 10%
				Quickbooks	\$	3,470.00	FY26 \$2970, FY25 \$2538; FY27 assumed \$500 increase
				Zoom	\$	175.00	\$159 PY + 10%
				ArchiveSocial	\$	4,848.13	FY26 \$4617.27; Quote Rec'd FY27 7.1.26
				Clockify	\$	330.00	OPS Expense; 10% to PY
Subscriptions/ Outreach				FEEDS IN FROM OUTREACH BUDGET SPREADSHEET	\$	2,130.00	
				CNDDDB Subscription payable to St of CA Fish & Wildlife	\$	420.00	Paid 6/1/26 \$400; all to Mosq3; est for 6/27
				Contingency - 10%	\$	2,041.91	
Utilities	\$	16,995.00		PGE, office only; chipper in grant exp	\$	8,100.00	\$675/mo estimated; \$7560 FY26
				Phone/Internet; Astound	\$	7,350.00	Est FY26 \$7000 + 5% increase
				Contingency - 10%	\$	1,545.00	
Telephone (Cell Phone)	\$	7,200.00		Cell phone F/T	\$	6,600.00	11 FTx50x12
				Cell phone P/T	\$	600.00	2 PTx25x12
Payroll - Wages Total	\$	1,594,578.15					
				Office staff/FT	\$	384,659.20	From Wage & Benefits SS Includes adjustments for leave and vacancy
				Chipper Program Staff not inc DT, SJ, KE	\$	416,187.20	
				FT Forestry	\$	417,418.86	
				FT Ag & Outreach	\$	261,248.00	
				Mark & Jerry	\$	39,132.60	Jerry @ 25%, Mark @ 12.5%
				Contingency 5%	\$	75,932.29	
Accrued-vacation payout	\$	20,000.00			\$	20,000.00	Potentially owed if someone resigns from the district
PERS	\$	136,631.98			\$	130,125.69	From Wage & Benefits SS
				Contingency 5%	\$	6,506.28	
Payroll Tax expense	\$	127,718.23			\$	121,636.41	From Wage & Benefits SS
				Contingency 5%	\$	6,081.82	
Unfunded Retirement	\$	42,682.00		CALPERS - Plan 1742			paid July 26; estimate now a combined one?
				CALPERS - Plan 26386	\$	41,982.00	paid July 26
				GASB Annual Fee due to CALPERS	\$	700.00	
Travel & Mileage: Outreach	\$	200.00		FEEDS IN FROM OUTREACH BUDGET SPREADSHEET	\$	200.00	
Travel & Mileage; OPS	\$	7,750.00		ED Conference budget	\$	1,000.00	2 conferences above + travel to others for networking
(Airfare, Hotel, Car Rental, Parking, Taxi, Mileage)				Mileage Annual other staff, excluding mileage to grants	\$	1,000.00	
				Mileage Office Staff	\$	750.00	Office staff mileage to county, etc.
				Hotel, Meals and other travel expenses other than mileage	\$	5,000.00	Costs other than Mileage to support PD/Conferences above
6830 Travel & Mileage; Grants	\$	8,982.50		FEEDS IN FROM GRANT EXPENDITURE SPREADSHEET	\$	8,982.50	
TOTAL EXPENSES	\$	6,531,856.49					
TOTAL REVENUES	\$	6,591,548.61			\$	6,531,856.49	
Subtotal Net Income/Deficit	\$	59,692.12					

PLACER RESOURCE CONSERVATION DISTRICT- FY26/27 PROPOSED ANNUAL BUDGET

	DIRECT & IND			
4010 Federal Grants/contracts	\$ 1,972,302.39	Direct	Indirect	Total 25/26
CWSF WUI Grant (USFS to Admin by CF)		\$ 74,865.00	\$ 19,464.90	\$ 94,329.90
NRCS - LTAA		\$ 6,553.84	\$ 1,704.00	\$ 8,257.84
USFS Mosquito Post Fire Disaster & Recovery in PC & EDC (Mosquito 4)		\$ 1,048,833.62	\$ 66,583.37	\$ 1,115,416.99
USFS Mosquito Restoration Project (Mosquito 5)		\$ 701,962.50	\$ 30,819.38	\$ 732,781.88
USFWS -Placer County Riparian Restoration		\$ 19,559.80	\$ 1,955.98	\$ 21,515.78
4020 State Grants	\$ 3,170,138.70			
CF Forestland Newsletter #2		\$ 39,692.60	\$ 5,953.89	\$ 45,646.49
CF Forestry and National Resource Mentorship Program		\$ 66,521.00	\$ 7,982.52	\$ 74,503.52
CF Mosquito Fire Recovery & Reforestation 3		\$ 561,394.60	\$ 67,367.35	\$ 628,761.95
CALFIRE North Fork Phase III		\$ 190,436.90	\$ 22,852.43	\$ 213,289.33
CF PC Chipper Grant		\$ 375,765.65	\$ 45,091.88	\$ 420,857.53
CALFIRE Placer Sierra Fuels Reduction Program		\$ 84,457.40	\$ 10,096.01	\$ 94,553.41
CF PBPL Program		\$ 267,129.28	\$ 30,255.51	\$ 297,384.79
CDFA Healthy Soils Block Grant		\$ 1,155,093.50	\$ 51,273.38	\$ 1,206,366.88
WCB Pollinator Habitat		\$ 175,402.18	\$ 13,372.63	\$ 188,774.81
4050 Foundation Grants	\$ 56,468.94			
CARCD Workforce Development Grant		\$ 9,386.26	\$ 1,866.75	\$ 11,253.01
CARCD Forestry TA		\$ 10,895.60	\$ 2,723.90	\$ 13,619.50
Wild Turkey Federation; PRIOR YEAR INCOME HELD IN RES		\$ 5,000.00	\$ -	\$ 5,000.00
Tahoe Truckee Community Foundation; PRIOR YEAR INCOME HELD IN RES		\$ 10,000.00	\$ -	\$ 10,000.00
RCPP (Regional Conservation Partnership Prog) (CARCD/NRCS)		\$ 10,344.40	\$ 2,486.10	\$ 12,830.50
Equity Grant (CARCD/NRCS)		\$ 3,378.45	\$ 387.48	\$ 3,765.93
4080 Landowner Contributions /Equipment Sales	\$ 40,000.00	\$ 13,000.00	\$ 27,000.00	\$ 40,000.00
5021 County Contracts	\$ 494,630.53			
Placer County Air Quality Control District: AG Chipping		\$ 30,060.20	\$ 10,258.57	\$ 40,318.77
Placer County Cooperative Agreement AG Tour		\$ 21,207.52	\$ 3,792.08	\$ 24,999.60
Placer County Cooperative Agreement Stormwater A&B		\$ 5,920.00	\$ 2,096.50	\$ 8,016.50
Placer County Parks Dept (& Open Spaces)		\$ 959.75	\$ 335.91	\$ 1,295.66
Probation Chipper Program		\$ 375,000.00	\$ 45,000.00	\$ 420,000.00
5035 Special District Income/Foundation Income	\$ 162,666.58			
Atwood Preserve- Auburn Rec Dist		\$ 3,579.84	\$ 958.94	\$ 4,538.78
City of San Mateo		\$ 96,002.30	\$ 3,997.70	\$ 100,000.00
PCWA; Water Storage Tank Rebate Program		\$ 13,374.20	\$ 4,540.97	\$ 17,915.17
Red Sesbania -Rose Foundation		\$ 15,492.85	\$ 229.54	\$ 15,722.39
Red Sesbania- SAFCA		\$ 21,826.75	\$ 2,663.49	\$ 24,490.24
Total Grant/Project Revenue	\$ 5,896,207.14	\$ 5,413,095.98	\$ 483,111.16	
5070 Interest Income	\$ 60,000.00	not including reserve interest		
5005 Property Tax Revenue	\$ 635,341.48	5% revenue growth over FY26		
TOTAL EARNED REVENUES	\$ 6,591,548.61			



**Placer Resource Conservation District
Proposed Billable Rates- July 1, 2026 - June 30, 2027**

Position	Proposed Billable Rate
Executive Director	\$ 165.00
Administration & Finance Director	\$ 145.00
Administration & Finance Manager	\$ 95.00
Forestry Director	\$ 115.00
Forestry Project Manager	\$ 100.00
Forestry Project Coordinator	\$ 80.00
Conservation Planner	\$ 85.00
Prescribed Fire Program Director	\$ 115.00
Prescribed Fire Program Manager	\$ 95.00
Prescribed Fire Program Coordinator	\$ 80.00
Forestry Technical Advisor	\$ 85.00
Agriculture Program Manager	\$ 95.00
Conservation Planner	\$ 85.00
Education and Outreach Coordinator	\$ 80.00
Chipper Program Operations Manager	\$ 100.00
Chipper Program Operations Asst Manager and Lead Mechanic	\$ 90.00
Chipper Program Lead	\$ 80.00



OPERATING RESERVE POLICY

Pending Board Approval August 25, 2026

I. POLICY INTENT

The purpose of the Operating Reserve Policy for the Placer County Resource Conservation District (District) is to ensure financial security through the maintenance of a reserve fund. This policy guides the creation, maintenance, and use of the reserve fund. The District's primary objective is to maintain a prudent level of financial resources to ensure the stability of the mission, programs, employment, and ongoing operations of the organization.

The operating reserve is intended to provide an internal source of funds for situations such as:

- Unanticipated expenditure
- Unanticipated revenue shortfalls
- One-time unbudgeted expenses, including capital purchases
- Maintain minimal operation sustainability in periods of economic uncertainty

Operating reserves are not intended to replace a permanent loss of regular or ongoing funds or eliminate an ongoing budget gap.

II. POLICY STATEMENT

The fund balance of the District's General Fund has been accumulated to provide stability and flexibility to respond to unexpected adversity and/or new opportunities. This amount also provides the liquidity necessary to accommodate the District's somewhat unpredictable cash flow due to the intermittent nature of receipt of property tax revenues and seasonal nature of project expenses that are pre-paid prior to invoicing grantor.

With approval by the Board of Directors, operating reserve fund(s) will:

- Be established from unrestricted funds (funds not obligated by law, contract or agreement).
- Be recorded in the financial records (Balance Sheet) as either Committed or Assigned from within the fund balance.
- Will remain in the General Fund account held at Placer County Treasury.

III. RESERVE FUNDING

In order for the District to achieve these objectives, the Board of Directors finds it prudent to create and maintain the following:

- An *Assigned Fund Balance* of not less than what is equal to six (6) months of average operating costs, calculated by using the highest annual operating expenses from the previous three fiscal years. The calculation of average monthly operating costs includes all recurring, predictable expenses such as salaries and benefits, rent, office supplies, travel, and ongoing professional services. Depreciation, in-kind, and other non-cash expenses are not included in the calculation. The calculation of average monthly expenses also excludes pass-through program expenses. The amount of the operating reserve fund target minimum will be calculated each year after approval of the annual budget and included in the regular financial reports.

This level of reserve fund balance exceeds the Governmental Finance Officers Association's Best Practices which recommends a minimum of two (2) months operation revenues or expenditures be maintained in a general fund balance.

- An *Assigned Fund Balance* created by the audited net income earned annually by the Chipper Cost-Share Program. This will support the Chipper Cost-Share Program during temporary revenue shortfalls, unpredicted expenditures, and equipment purchases.

IV. USE OF RESERVES

Use of the operating reserves requires three steps:

1. Identification of appropriate use of reserve funds

The Executive Director, in collaboration with the Administration & Finance Manager, will identify the need for access to reserve funds and confirm that the use is consistent with the purpose of the reserves as described in this policy. This step requires analysis of the reason for the shortfall and the availability of any other sources of funds before using reserves, and evaluation of the time period that the funds will be required and if possible, replenished.

2. Authority to use operating reserves

Authority for use of operating reserves is delegated to the Executive Director in consultation with the Administration & Finance Manager and the Board of Directors. The use of operating reserves will be reported to the Board of Directors at its next scheduled meeting, accompanied by a description of the analysis and determination of the use of funds, and plans for replenishment to restore the operating reserve fund to the target minimum amount. The Executive Director must receive prior approval from the Board of Directors if the operating reserve will take longer than 12 months to replenish.

3. Reporting and monitoring

The Administration & Finance Manager is responsible for ensuring that the operating reserve fund is maintained and used only as described in this policy. Upon approval for the use of operating reserve funds, the Administration & Finance Manager will maintain records of the use of funds, plan for replenishment and provide regular reports to the Board of Directors regarding progress to restore the fund to the target minimum amount.

V. DEFINITIONS

- Fund Balance is the excess of assets over liabilities in a governmental fund.
- Non-spendable Fund Balance consists of funds that cannot be spent due to their form, such as prepaid expenses, or funds that legally or contractually must be maintained.
- Restricted Fund Balance consists of funds that are mandated for a specific purpose by external parties, such as grantors (advance payments) through legal document language or constitutional provisions.
- Committed Fund Balance consists of funds that are set aside for a specific purpose by the Board of Directors. Funds must be reported as committed and amounts cannot be used for any other purpose unless the Board of Directors removes or changes the constraint.
- Assigned Fund Balance consists of funds that are set aside with the intent to be used for a specific purpose by the Board of Directors or by the Executive Director, in the case that such authority to do so is delegated to him/her.

- Unassigned Fund Balance consists of excess funds that have not been classified in the previous four categories. All funds in this category are considered unrestricted and a spendable resource for any purpose. This category also provides the resources necessary to meet unexpected expenditures and revenue shortfall.

VI. AUTHORITY

This policy may be amended as desired by a majority vote by the District's Board of Directors at any properly noticed meeting.

The foregoing policy was approved and adopted the ____ day of _____, 2026 by the following vote:

Ayes: _____

Board Chair _____

Noes: _____

Signature _____

Abstain: _____

Absent: _____



Utility Terrain Vehicle /All-Terrain Vehicle (UTV/ATV) Policy and Operating Procedures

Qualifications for Field Use

Primary operators must complete the online E-course (<https://cbt.rohva.org/>) and acquire the certificate, and they must successfully complete an eight-hour Off-Highway Vehicle training course with State Parks or other entity as approved by District Executive Director.

Primary operators are District employees trained in the operations of the UTV/ATV and are responsible for the driving operations. Primary operators may use the UTV/ATV for the following activities: 1) field operations including both forestry, chipper crew, and agricultural operations 2) prescribed burning operations where personnel, tool, or water access is needed 3) transportation of personnel, tools, or equipment in areas; 3) other field duties as approved by District Executive Director.

Specialized Safety Equipment

The following specialized safety equipment shall be worn and supplied by Placer RCD:

1. DOT helmet
2. Appropriate off-road gloves (as appropriate)
3. Eye protection shall be worn which may include shatterproof sunglasses
4. Sturdy footwear

Incident Reporting

Any incident (operational or medical) must be reported immediately to the employee's direct supervisor, and if one's direct supervisor is not available, immediately to the District Executive Director. 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.

Operating Procedures

1. Operators shall perform pre-op inspections with use of the provided checklist prior to moving the UTV/ATV to field operations; pre-operation inspections include:
 - a. Tires and wheels for proper inflation; engine oil, fuel, and coolant levels (or leaks); lights; seat belts; and ROPS (roll-over protective structure) for proper condition and functioning

2. Follow manufacturer operating instructions and all applicable laws
3. Always wear seat belts
4. Never exceed the vehicle's passenger or cargo capacity
5. Adjust speed for terrain, weather, visibility, and load conditions
6. Avoid steep slopes, unstable ground, and water crossings beyond the vehicle's capabilities;
7. Do not use handheld mobile devices while driving
8. Safety is everyone's responsibility. When conditions become unsafe, stop work until hazards have been evaluated and appropriate controls are in place
9. Remove unsafe vehicles from service until inspected and repaired
10. Notify maintenance shop when maintenance reminder is illuminated on the dashboard

Towing/Loading Operations:

1. District employees who serve as primary operators must train on loading and unloading as well as towing operations. Loading and unloading training must be documented and submitted to the supervisor prior to using the UTV/ATV independently on projects. Some additional safety precautions that must be taken include:
 - a. Trailer must always be hooked up to the truck before loading UTV/ATV
 - b. Secure UTV/ATV in trailer with proper tie-down straps as per training.
2. Participation in at least 10 hours of supervised towing training must be documented before operator tows independently or with untrained staff. In addition to attending and participating in towing trainings with the District,
 - a. Ensure appropriate weight distribution. Be sure everything is evenly distributed to balance the vehicle.
 - b. Load trailer cargo to maintain low center of gravity and tie down cargo to avoid shifting when turning or braking.
 - c. Avoid braking suddenly to avoid the risk of overturning.

Field Operations

1. Inform a supervisor or designated contact of your travel plan, destination, and expected return time.
2. Carry reliable communication equipment and emergency supplies appropriate for the work location.
3. Work with a buddy or maintain regular check-in procedures whenever practical.

Post-Use

1. Clean the UTV/ATV as needed, especially after use in sensitive environments (weed wash, excessive mud, etc.);
2. Refuel (if appropriate), report maintenance needs, and secure the vehicle in its designated storage location.

The foregoing policy and operating procedures were approved and adopted the _____ day of _____, 2026 by the following vote:

Ayes: _____

Board Chair _____

Noes: _____

Signature _____

Abstain: _____

Absent: _____

Placer County Resource Conservation District Job Description

Job Title: Temporary Part-Time Office Assistant
Reports To: Administration and Finance Manager
FLSA Status: Non-Exempt
Prepared Date: August 2026
Pay Rate: \$22.00/ hour

Summary: The Office Assistant assists the Administration and Finance Manager with coordination and administrative tasks for the District in the areas of finance and operations. This is a temporary part-time position working approximately 16-24 hours per week. Benefits include paid sick time for eligible employees.

Essential Duties and Responsibilities:

- Perform various clerical and bookkeeping duties, including but not limited to, filing documents (digital and physical filing systems), data entry, photocopying, scanning
- Serve as general receptionist for the office by answering phones, taking messages, receiving visitors, processing the incoming and outgoing mail, and ordering supplies
- Provide customer service to Chipper Program customers via the phone, emails and in person
- Maintain internal databases using Microsoft Excel, HubSpot, and QuickBooks

Other duties may include:

- Picking up checks and processing deposits at the County Treasurer's office (personal vehicle will be required and mileage reimbursed)
- Other duties as assigned

Supervisory Responsibilities: This job has no supervisory duties.

Measures of Performance: The Office Assistant shall be considered to be performing in an acceptable manner when the following have been accomplished:

1. *Dependability* – Follows instructions, responds to management direction; Takes responsibility for own actions; Keeps commitments; Completes tasks on time or notifies appropriate person with an alternate plan.
2. *Quantity* – Meets productivity standards; Completes work in timely manner; Strives to increase productivity; Works quickly.
3. *Quality* – Demonstrates accuracy and thoroughness; Looks for ways to improve and promote quality; Applies feedback to improve performance; Monitors own work to ensure quality.

4. *Oral Communication* – Speaks clearly and persuasively in positive or negative situations; Listens and gets clarification; Tailors the content of speech to the level and experience of the audience; Uses appropriate grammar and choice of words in oral speech; Organizes ideas clearly in oral speech; Responds well to questions; Demonstrates group presentation skills; Participates in meetings.
5. *Written Communication* – Writes clearly and informatively; Edits work for spelling and grammar; Varies writing style to meet needs; Presents numerical data effectively.
6. *Planning/Organizing* – Strong organizational skills with the ability to multitask and prioritize tasks effectively; Uses time efficiently; Plans for additional resources; Sets goals and objectives; Organizes or schedules other people and their tasks; Develops realistic action plans.
7. *Organizational Support* – Follows policies and procedures; Completes administrative tasks correctly and on time; Supports organization's goals and values; Benefits organization through outside activities; Supports affirmative action and respects diversity.
8. *Safety and Security* – Observes safety and security procedures; Determines appropriate action beyond guidelines; Reports potentially unsafe conditions; Uses equipment and materials properly.
9. *Adaptability* – Adapts to changes in the work environment; Manages competing demands; Changes approach or method to best fit the situation; Able to deal with frequent changes, delays, or unexpected events.

Qualifications: To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Education and/or Experience:

High school diploma or equivalent required; additional education or certification in office administration is a plus.

Language Skills:

Ability to read, analyze and interpret contracts, policies, financial reports, and legal documents. Ability to respond to common inquiries, or complaints from customers, regulatory agencies or members of the business community. Ability to effectively present information to top management, public groups and/or boards of directors.

Mathematical Skills:

Ability to add, subtract, multiply, and divide in all units of measure, using whole numbers, common fractions, and decimals. Ability to compute rate, ratio, and percent and to draw and interpret bar graphs.

Reasoning Ability:

Ability to define problems, collect data, establish facts, and draw valid conclusions. Ability to interpret an extensive variety of technical instructions in mathematical or diagram form and deal with several abstract and concrete variables.

Computer Skills: To perform this job successfully, an individual should have strong computer skills in software programs such as Microsoft Office Suite of products (Word and Excel,) with a willingness to learn new software such as Hubspot and Quickbooks. Knowledge of basic office equipment should include Internet and email, copy and telephone.

Certificates, Licenses, Registrations: Valid California driver's license, clean driving record, and current auto insurance are required.

Other Skills and Abilities:

- Strong written and verbal communication skills and ability to work with a variety of people with diverse interests and temperaments.
- Creativity, sense of humor, "can do" spirit, collegiality, flexibility, strong desire to learn.

Other Qualifications:

- Knowledge of office administration and organization, including filing and bookkeeping.

Physical and Emotional Demands: The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions. The inability to cope with a stressful work environment does not constitute a protected disability.

While performing the duties of this job, the employee is required to:

V – Very Often / F – Frequently / O – Occasionally / R - Rarely							
Sit	V	Use keyboard	V	Stoop, kneel, crouch or crawl	O	Hear	V
Stand	F	Use hands to feel	F	Climb or balance	O	Talk	V
Walk	F	Reach with hands/arms	F				

Must occasionally lift or move up to 25 pounds. Specific vision abilities required by this job include: close vision, distance vision, color vision, peripheral vision, depth perception and ability to adjust focus.

Work Environment: The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job.

- While performing the duties of this job, the employee regularly works inside and sitting at a desk for extended periods of time. May on occasion work outdoors in weather conditions including wet, hot, and humid conditions.

Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The noise level in the work environment may occasionally be noisy.

Acknowledgements: I have reviewed and understand the above job description and believe it to be accurate and complete. I also understand that the company retains the right to change this job description at any time. I also understand that this job description is not a contract for work.

I certify that I possess all of the "Essential Requirements" of the job outlined herein, except as

noted here (If none, so state): _____

I certify that I am fully capable (with or without a reasonable accommodation) of performing all of the essential functions documented herein, and I do not have a physical or mental disability that would jeopardize the health and or safety of my co-workers.

☐ I do not require an accommodation in order to perform the essential functions of this job as indicated in this job description.

☐ I require an accommodation in order to perform the essential function of this job as indicated on this job description. The accommodation I require is:

I certify that I am fully capable of completing all of the responsibilities documented herein and I do not have a physical or mental disability that would jeopardize the health and or safety of my co-workers.

I understand, and fully agree, that this job description does not constitute a written or implied contract for employment and that my employment relationship with the company is "at will," for an unspecified duration, and may be terminated at any time by me or the company as specified by Section 2922 of the California Labor Code.

Employee's Signature

Date

Supervisor's Signature

Date