

Minutes of the Calaveras Resource Conservation District (RCD)

Regular Board Meeting

April 14, 2022

423 Saint Charles St, San Andreas, CA

Call to Order: The meeting was called to order by K. Hafley - K. Hafley ice President @ 6:30 pm

Board Members & Staff Present: B. Dubois; M. Dvorak; K. Hafley; K. Lambert; G. Long-Executive Director; Dana Simpson-Staff Accountant Mary Cole-Admin; Laurie Plautz-Program Manager

Board Members & Staff Absent: S. Beckman-President; M. Robie

Others Present: Ben Cook; Kaylee Dillashaw; Jessie Fowler; Patrick McGreevy

Public Comment: None.

Partner Comment: Jessie Fowler reported that the cattle scales are currently being done.

Consent Agenda Items:

1. Approval of 3/10/22 Minutes. Board Action – **B. Dubois made motion to approve, K. Lambert second. On a 4-0-2 vote, minutes were approved.**
2. Approval of February 2022 Finance Reports – **B. Dubois made motion to approve, K. Lambert second. On a 4-0-2 vote, financials were approved.**

Old Business:

1. Update on Murphys to Forest Meadows – G. Long reported that Contractors are working. The first 60 acres are complete, pending inspection.

L. Plautz reported on Forest Meadows to Wylderidge that ten bids have been received. The Committee is now reviewing and announce the winners on Monday 18th.

K. Dillashaw reported for the Pine Ridge project that the CalAm team is ready to start. Waiting for Sierra Nevada Conservancy to sign the agreement. She needs to post a bid for a forester.
2. Update on Building Sale – The submitted report on the costs to split the lot were reviewed.
3. Approve TCRCD – CCRCD Agreement – G. Long reviewed the agreement. **M. Dvorak made motion to approve, K. Lambert second. On a 4-0-2 vote, agreement was approved.**
4. Approve Strategic Plan and Annual Work Plan - **B. Dubois made motion to accept both documents, M. Dvorak second. On a 4-0-2 vote, Strategic Plan & Work Plan were approved.**
5. Weed Abatement Program – K. Hafley reported he is waiting for a call-back from the Calaveras County Public Works department. He states that they did spray a wider swath, but that grass is already coming back. He asked the Board if they would like to get more involved by making suggestions to Public Works. The Board would like to request they be kept informed of Public Works plan with regard to weed abatement. It was also noted that spraying seems to have been done into a waterway on Pool Station Rd.
6. Building Tenants Update – G. Long reported that Common Ground has signed another one-year lease. UCCE needs a new contract signed by June with an increased rent.

New Business:

1. Credit Card request D. Simpson noted that we have a policy that allows for a credit card. She requests to obtain a credit card form El Dorado Savings Bank to pay for subscriptions and other office purchases that require a credit card. **K. Hafley made motion to approve a credit card with a maximum credit line not to exceed \$5,000, K. Lambert second. On a 4-0-2 vote, request was approved.**
2. Presentation on Fuels Reduction technique – K. Lambert showed a slide presentation.
3. Presentation of Field Tours of Mother Lode Prescribed Fire Assn. – M. Dvorak showed a presentation.

Reports:

1. Committee Reports – None.
2. Other Items for Consideration – None.
3. Board Member announcements – None.
4. Staff announcements – G. Long reported he is scheduled to appear before the Board of Supervisors on April 26th to share a presentation on the Calaveras County Resource Conservation District.

Adjournment of meeting. Meeting adjourned @ 8:04 pm.

Next meeting will be newly scheduled for **Thursday, May 12, 2022 at 6:30 pm.**

Attest:

President, Sid Beckman _____

Date

Secretary, Brady Dubois _____

Date

Calaveras County Resource Conservation District

Profit & Loss Budget vs. Actual

05/09/22

July 2021 through April 2022

Accrual Basis

	Jul '21 - Apr 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Indirect Public Support				
Affiliated Org. Contributions	1,755.00			
Total Indirect Public Support	1,755.00			
Investments				
Interest-Savings, Short-term CD	30.36	0.00	30.36	100.0%
Total Investments	30.36	0.00	30.36	100.0%
Program Income				
Program Revenue	325,758.55	646,311.60	-320,553.05	50.4%
Total Program Income	325,758.55	646,311.60	-320,553.05	50.4%
Rental Income	8,721.11	10,450.00	-1,728.89	83.5%
Total Income	336,265.02	656,761.60	-320,496.58	51.2%
Gross Profit	336,265.02	656,761.60	-320,496.58	51.2%
Expense				
Contract Services				
Outside Contract Services	261,952.50	531,432.00	-269,479.50	49.3%
Total Contract Services	261,952.50	531,432.00	-269,479.50	49.3%
Facilities and Equipment				
Facility Maintenance	449.05	10,000.00	-9,550.95	4.5%
Property Insurance	684.26			
Property Taxes	150.00	150.00	0.00	100.0%
Utilities	4,458.86	5,500.00	-1,041.14	81.1%
Total Facilities and Equipment	5,742.17	15,650.00	-9,907.83	36.7%
Insurance Expense				
Insurance - Liability, D and O	2,523.60	3,110.45	-586.85	81.1%
Worker's Compensation Insurance	1,075.35	1,075.00	0.35	100.0%
Total Insurance Expense	3,598.95	4,185.45	-586.50	86.0%
Operations				
Computer Software	275.64	500.00	-224.36	55.1%
Office Equipment	0.00	500.00	-500.00	0.0%
Payroll Processing	532.00	500.00	32.00	106.4%
Postage, Mailing Service	63.70	100.00	-36.30	63.7%
Printing and Copying	57.84			
Supplies	688.91	500.00	188.91	137.8%
Website	233.40	500.00	-266.60	46.7%
Total Operations	1,851.49	2,600.00	-748.51	71.2%
Other Types of Expenses				
Advertising Expenses	37.72			
Memberships and Dues	766.00	1,500.00	-734.00	51.1%
Other Costs	0.00	1,000.00	-1,000.00	0.0%
Total Other Types of Expenses	803.72	2,500.00	-1,696.28	32.1%
Payroll Expenses	46,566.32	69,992.00	-23,425.68	66.5%
Professional Fees				
Auditor	5,956.00	10,000.00	-4,044.00	59.6%
Legal Fees	5,134.17			
Total Professional Fees	11,090.17	10,000.00	1,090.17	110.9%
Travel and Meetings				
Travel	23.40			
Travel and Meetings - Other	0.00	132.00	-132.00	0.0%
Total Travel and Meetings	23.40	132.00	-108.60	17.7%
Total Expense	331,628.72	636,491.45	-304,862.73	52.1%
Net Ordinary Income	4,636.30	20,270.15	-15,633.85	22.9%

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Calaveras County Resource Conservation District

05/09/22

Profit & Loss Budget vs. Actual

Accrual Basis

July 2021 through April 2022

	<u>Jul '21 - Apr 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Other Income/Expense				
Other Expense				
Additions to Reserves	0.00	15,000.00	-15,000.00	0.0%
Total Other Expense	0.00	15,000.00	-15,000.00	0.0%
Net Other Income	0.00	-15,000.00	15,000.00	0.0%
Net Income	<u>4,636.30</u>	<u>5,270.15</u>	<u>-633.85</u>	<u>88.0%</u>

Calaveras County Resource Conservation District

Balance Sheet

05/09/22

As of April 30, 2022

Accrual Basis

	<u>Apr 30, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
Checking	24,240.73
Savings 2420 - Forest Meadows	308,899.31
Savings 2421 - Wylderidge	100.00
Savings 2422 - SNC Pine Ridge	100.00
Savings 2423 - Hwy 108-Fricot	100.00
Total Checking/Savings	<u>333,440.04</u>
Accounts Receivable	
Accounts Receivable	232,013.06
Total Accounts Receivable	<u>232,013.06</u>
Total Current Assets	565,453.10
Fixed Assets	
Building Improvements	7,675.00
Buildings - Operating	219,210.49
Land - Operating	93,947.35
Total Fixed Assets	<u>320,832.84</u>
Other Assets	
Accum Depreciation	-20,703.21
Accumulated Depr - Bldg Improve	-799.48
Total Other Assets	<u>-21,502.69</u>
TOTAL ASSETS	<u><u>864,783.25</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Payroll Liabilities	2,938.26
Unearned or Deferred Revenue	530,031.88
Total Other Current Liabilities	<u>532,970.14</u>
Total Current Liabilities	<u>532,970.14</u>
Total Liabilities	532,970.14
Equity	
Net Investment in Capital Asset	307,020.92
Retained Earnings	20,155.89
Net Income	4,636.30
Total Equity	<u>331,813.11</u>
TOTAL LIABILITIES & EQUITY	<u><u>864,783.25</u></u>

Calaveras County Resource Conservation District
Check Detail
April 2022

05/06/22

Type	Num	Date	Name	Item	Account	Paid Amount
Liability Check		04/07/2022	QuickBooks Payrol...		Checking	
			QuickBooks Payroll ...		Direct Deposit Liabili...	-4,092.42
TOTAL						-4,092.42
Liability Check		04/22/2022	QuickBooks Payrol...		Checking	
			QuickBooks Payroll ...		Direct Deposit Liabili...	-4,018.68
TOTAL						-4,018.68
Liability Check	E-pay	04/13/2022	EDD		Checking	
					Payroll Liabilities	-353.63
TOTAL						-353.63
Liability Check	E-pay	04/13/2022	EDD		Checking	
					Payroll Liabilities	-15.59
					Payroll Liabilities	-529.89
TOTAL						-545.48
Liability Check	E-pay	04/13/2022	United States Trea...		Checking	
					Payroll Liabilities	-894.00
					Payroll Liabilities	-966.27
					Payroll Liabilities	-966.27
					Payroll Liabilities	-225.99
					Payroll Liabilities	-225.99
TOTAL						-3,278.52
Liability Check	E-pay	04/13/2022	United States Trea...		Checking	
					Payroll Liabilities	-24.42
TOTAL						-24.42
Bill Pmt -Check	477	04/04/2022	Calaveras Public U...		Checking	
Bill		04/04/2022			Utilities	-73.54
TOTAL						-73.54
Bill Pmt -Check	478	04/04/2022	Eddy Struffenegger		Checking	
Bill		04/04/2022	Cal Fire:Murphys Fo...		Outside Contract Se...	-1,812.50
TOTAL						-1,812.50
Bill Pmt -Check	479	04/04/2022	Laurie Plautz - v		Checking	
Bill		04/04/2022	Cal Fire:Wylderidge		Supplies	-482.61
			Cal Fire:Wylderidge		Advertising Expenses	-37.72
			Cal Fire:Wylderidge		Supplies	-19.29
TOTAL						-539.62

Calaveras County Resource Conservation District
Check Detail
April 2022

05/06/22

<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Account</u>	<u>Paid Amount</u>
Bill Pmt -Check	480	04/04/2022	PG&E- V		Checking	
Bill		04/04/2022			Utilities	-135.52
TOTAL						-135.52
Bill Pmt -Check	481	04/04/2022	San Andreas Sanit...		Checking	
Bill		04/04/2022			Utilities	-97.04
TOTAL						-97.04
Bill Pmt -Check	482	04/07/2022	Charles Beckman		Checking	
Bill		04/06/2022			Travel	-23.40
TOTAL						-23.40
Bill Pmt -Check	483	04/19/2022	Calaveras Public P...		Checking	
Bill		04/15/2022			Utilities	-76.00
TOTAL						-76.00
Bill Pmt -Check	484	04/27/2022	Krisman Enterprises		Checking	
Bill		04/27/2022	Cal Fire:Murphys Fo...		Outside Contract Se...	-151,575.00
TOTAL						-151,575.00

Calaveras County Resource Conservation District
Deposit Detail
April 2022

Type	Num	Date	Name	Account	Amount
Deposit		04/06/2022		Checking	942.24
Payment	11451...	04/04/2022	UCCE	Undeposited Funds	-392.24
Payment	17388	04/04/2022	Common Ground	Undeposited Funds	-550.00
TOTAL					-942.24
Deposit		04/30/2022		Savings 2420 - For...	8.86
				Interest-Savings, Sh...	-8.86
TOTAL					-8.86
Deposit		04/30/2022		Checking	2.02
				Interest-Savings, Sh...	-2.02
TOTAL					-2.02

Grant Tracking

	<u>Grant Period</u>	<u>Amount Awarded</u>	<u>Direct Costs</u>	<u>Indirect Cost</u>	<u>Current Advance</u>	<u>Remaining Advance</u>	<u>Received to Date</u>	<u>Invoiced</u>	<u>Amount Remaining</u>
Murphys Forest Meadows (CalFire)	5/26/2020 - 3/15/2024	\$ 2,161,776.00	\$ 1,965,251.00	\$ 196,525.00	\$ 540,256.75	\$ 306,392.08	\$ 541,553.96		\$ 1,620,222.04
Wylderidge (CalFire)	11/23/2021 - 3/15/2025	\$ 440,608.00	\$ 400,553.00	\$ 40,055.00	\$ 110,022.00	\$ 101,958.31	\$ 4,431.63		\$ 436,176.37
Pine Ridge (SNC)	4/15/2022 - 1/1/2027	\$ 405,605.00	\$ 352,700.00	\$ 52,905.00	\$ 121,681.50	\$ 121,681.50			\$ 405,605.00
Fricot City/108 Direct Award (CalFire)	approved - 3/15/2026	\$ 999,109.10	\$ 908,281.00	\$ 90,828.10					\$ 999,109.10
Northwest Calaveras (CalFire)	submitted for \$1,202,713								\$ -
Moke Hill (CalFire)	submitted for \$1,047,753								\$ -
Bummerville/Blizzard Mine (SNC)	App Recommended for vote June 2022 \$1,450,740								\$ -
Total		\$ 4,007,098.10	\$ 3,626,785.00	\$ 380,313.10	\$ 771,960.25	\$ 530,031.89	\$ 545,985.59	\$ -	\$ 3,461,112.51

* Wylderidge Advance has been approved and is expected any day now

*Pine Ridge Advance has been approved and is expected in May

	2017	2018	2019	2020	2021	Jan-22	Feb-22	Mar-22	Apr-22	YTD 2022	Total All Dates
Income:											
CPUD	\$1,420.50	\$348.60									\$1,769.10
Common Ground	\$0.00	\$3,600.00	\$4,737.50	\$5,100.00	\$6,625.00	\$550.00	\$550.00	\$550.00	\$550.00	\$2,200.00	\$22,262.50
UCCE	\$0.00	\$1,261.34	\$3,724.18	\$3,540.50	\$3,581.92	\$283.33	\$410.59	\$392.24	\$334.57	\$1,420.73	\$13,528.66
Motherlode Bonsai Club	\$0.00	\$0.00	\$0.00	\$240.00	\$375.00	\$0.00				\$0.00	\$615.00
Total Income	\$1,420.50	\$5,209.94	\$8,461.68	\$8,880.50	\$10,581.92	\$833.33	\$960.59	\$942.24	\$884.57	\$3,620.73	\$38,175.26
Expenses:											
CPUD	\$177.38	\$672.06	\$709.63	\$988.51	\$927.41	\$73.54	\$73.54	\$73.54	\$73.54	\$294.16	\$3,769.15
San Andreas Sanitary	\$282.59	\$1,009.61	\$1,280.41	\$1,391.33	\$1,192.97	\$97.04	\$97.04	\$97.04	\$97.04	\$388.16	\$5,545.07
CPPA	\$44.80	\$1,353.60	\$2,009.80	\$1,618.80	\$1,743.60	\$86.80	\$90.40	\$90.40	\$76.00	\$343.60	\$7,114.20
PGE	\$44.87	\$422.44	\$1,400.71	\$1,057.48	\$1,221.74	\$329.17	\$299.36	\$216.98	\$135.52	\$981.03	\$5,128.27
Insurance					\$684.26	\$0.00				\$0.00	\$684.26
Sewer Repairs	\$0.00	\$8,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$230.00			\$230.00	\$8,730.00
A/C Repairs	\$0.00	\$142.16	\$0.00	\$2,039.02	\$145.19	\$0.00				\$0.00	\$2,326.37
General Maintenance	\$0.00	\$27.57	\$406.89	\$295.47	\$272.68	\$0.00				\$0.00	\$1,002.61
Total Expenses	\$549.64	\$12,127.44	\$5,807.44	\$7,390.61	\$6,187.85	\$586.55	\$790.34	\$477.96	\$382.10	\$2,236.95	\$34,299.93
Profit/Loss	\$870.86	(\$6,917.50)	\$2,654.24	\$1,489.89	\$4,394.07	\$246.78	\$170.25	\$464.28	\$502.47	\$1,383.78	\$3,875.33

**Calaveras County Resource Conservation District
Profit & Loss Budget vs. Actual
July 2021 through May 2022**

	<u>Jul '21 - May 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Indirect Public Support				
Affiliated Org. Contributions	1,755.00			
Total Indirect Public Support	1,755.00			
Investments				
Interest-Savings, Short-term CD	30.36	0.00	30.36	100.0%
Total Investments	30.36	0.00	30.36	100.0%
Program Income				
Program Revenue	330,329.60	646,311.60	-315,982.00	51.1%
Total Program Income	330,329.60	646,311.60	-315,982.00	51.1%
Rental Income	9,538.58	10,450.00	-911.42	91.3%
Total Income	341,653.54	656,761.60	-315,108.06	52.0%
Gross Profit	341,653.54	656,761.60	-315,108.06	52.0%
Expense				
Contract Services				
Outside Contract Services	261,952.50	531,432.00	-269,479.50	49.3%
Total Contract Services	261,952.50	531,432.00	-269,479.50	49.3%
Facilities and Equipment				
Facility Maintenance	449.05	10,000.00	-9,550.95	4.5%
Property Insurance	684.26			
Property Taxes	150.00	150.00	0.00	100.0%
Utilities	4,786.07	5,500.00	-713.93	87.0%
Total Facilities and Equipment	6,069.38	15,650.00	-9,580.62	38.8%
Insurance Expense				
Insurance - Liability, D and O	2,523.60	3,110.45	-586.85	81.1%
Worker's Compensation Insurance	1,075.35	1,075.00	0.35	100.0%
Total Insurance Expense	3,598.95	4,185.45	-586.50	86.0%

Calaveras County Resource Conservation District
Profit & Loss Budget vs. Actual
July 2021 through May 2022

06/06/22

Accrual Basis

	Jul '21 - May 22	Budget	\$ Over Budget	% of Budget
Operations				
Computer Software	918.60	500.00	418.60	183.7%
Office Equipment	0.00	500.00	-500.00	0.0%
Payroll Processing	532.00	500.00	32.00	106.4%
Postage, Mailing Service	63.70	100.00	-36.30	63.7%
Printing and Copying	57.84			
Supplies	688.91	500.00	188.91	137.8%
Website	233.40	500.00	-266.60	46.7%
Total Operations	2,494.45	2,600.00	-105.55	95.9%
Other Types of Expenses				
Advertising Expenses	37.72			
Memberships and Dues	766.00	1,500.00	-734.00	51.1%
Other Costs	0.00	1,000.00	-1,000.00	0.0%
Total Other Types of Expenses	803.72	2,500.00	-1,696.28	32.1%
Payroll Expenses	60,375.38	69,992.00	-9,616.62	86.3%
Professional Fees				
Auditor	8,934.00	10,000.00	-1,066.00	89.3%
Legal Fees	5,134.17			
Total Professional Fees	14,068.17	10,000.00	4,068.17	140.7%
Travel and Meetings				
Travel	23.40			
Travel and Meetings - Other	0.00	132.00	-132.00	0.0%
Total Travel and Meetings	23.40	132.00	-108.60	17.7%
Total Expense	349,385.95	636,491.45	-287,105.50	54.9%
Net Ordinary Income	-7,732.41	20,270.15	-28,002.56	-38.1%
Other Income/Expense				
Other Expense				
Additions to Reserves	0.00	15,000.00	-15,000.00	0.0%
Total Other Expense	0.00	15,000.00	-15,000.00	0.0%
Net Other Income	0.00	-15,000.00	15,000.00	0.0%
Net Income	-7,732.41	5,270.15	-13,002.56	-146.7%

Calaveras County Resource Conservation District
Balance Sheet
As of May 31, 2022

06/06/22

Accrual Basis

	May 31, 22
ASSETS	
Current Assets	
Checking/Savings	
Checking	22,023.97
Savings 2420 - Forest Meadows	306,400.93
Savings 2421 - Wylderidge	102,058.31
Savings 2422 - SNC Pine Ridge	100.00
Savings 2423 - Hwy 108-Fricot	100.00
Total Checking/Savings	430,683.21
Accounts Receivable	
Accounts Receivable	121,923.96
Total Accounts Receivable	121,923.96
Total Current Assets	552,607.17
Fixed Assets	
Building Improvements	7,675.00
Buildings - Operating	219,210.49
Land - Operating	93,947.35
Total Fixed Assets	320,832.84
Other Assets	
Accum Depreciation	-28,010.23
Accumulated Depr - Bldg Improve	-1,183.23
Total Other Assets	-29,193.46
TOTAL ASSETS	844,246.55
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Payroll Liabilities	7,032.09
Unearned or Deferred Revenue	525,460.83
Total Other Current Liabilities	532,492.92
Total Current Liabilities	532,492.92
Total Liabilities	532,492.92

8:54 AM

Calaveras County Resource Conservation District
Balance Sheet
As of May 31, 2022

06/06/22

Accrual Basis

	<u>May 31, 22</u>
Equity	
Net Investment in Capital Asset	307,020.92
Retained Earnings	12,465.12
Net Income	<u>-7,732.41</u>
Total Equity	<u>311,753.63</u>
TOTAL LIABILITIES & EQUITY	<u><u>844,246.55</u></u>

	2017	2018	2019	2020	2021	Jan-22	Feb-22	Mar-22	Apr-22	May-22	YTD 2022	Total All Dates
<u>Income:</u>												
CPUD	\$1,420.50	\$348.60										\$1,769.10
Common Ground	\$0.00	\$3,600.00	\$4,737.50	\$5,100.00	\$6,625.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$2,750.00	\$22,812.50
UCCE	\$0.00	\$1,261.34	\$3,724.18	\$3,540.50	\$3,581.92	\$283.33	\$410.59	\$392.24	\$334.57	\$267.47	\$1,688.20	\$13,796.13
Motherlode Bonsai Club	\$0.00	\$0.00	\$0.00	\$240.00	\$375.00	\$0.00					\$0.00	\$615.00
Total Income	\$1,420.50	\$5,209.94	\$8,461.68	\$8,880.50	\$10,581.92	\$833.33	\$960.59	\$942.24	\$884.57	\$817.47	\$4,438.20	\$38,992.73
<u>Expenses:</u>												
CPUD	\$177.38	\$672.06	\$709.63	\$988.51	\$927.41	\$73.54	\$73.54	\$73.54	\$73.54	\$73.54	\$367.70	\$3,842.69
San Andreas Sanitary	\$282.59	\$1,009.61	\$1,280.41	\$1,391.33	\$1,192.97	\$97.04	\$97.04	\$97.04	\$97.04	\$97.04	\$485.20	\$5,642.11
CPPA	\$44.80	\$1,353.60	\$2,009.80	\$1,618.80	\$1,743.60	\$86.80	\$90.40	\$90.40	\$76.00	\$76.00	\$419.60	\$7,190.20
PGE	\$44.87	\$422.44	\$1,400.71	\$1,057.48	\$1,221.74	\$329.17	\$299.36	\$216.98	\$135.52	\$80.63	\$1,061.66	\$5,208.90
Insurance					\$684.26	\$0.00					\$0.00	\$684.26
Sewer Repairs	\$0.00	\$8,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$230.00				\$230.00	\$8,730.00
A/C Repairs	\$0.00	\$142.16	\$0.00	\$2,039.02	\$145.19	\$0.00					\$0.00	\$2,326.37
General Maintenance	\$0.00	\$27.57	\$406.89	\$295.47	\$272.68	\$0.00					\$0.00	\$1,002.61
Total Expenses	\$549.64	\$12,127.44	\$5,807.44	\$7,390.61	\$6,187.85	\$586.55	\$790.34	\$477.96	\$382.10	\$327.21	\$2,564.16	\$34,627.14
Profit/Loss	\$870.86	(\$6,917.50)	\$2,654.24	\$1,489.89	\$4,394.07	\$246.78	\$170.25	\$464.28	\$502.47	\$490.26	\$1,874.04	\$4,365.59

Calaveras County Resource Conservation District Check Detail May 2022

Type	Num	Date	Name	Item	Account	Paid Amount
Liability Check		05/09/2022	QuickBooks Payrol...		Checking	
			QuickBooks Payroll ...		Direct Deposit Liabili...	-3,325.63
TOTAL						-3,325.63
Liability Check		05/09/2022	QuickBooks Payrol...		Checking	
			QuickBooks Payroll ...		Direct Deposit Liabili...	-92.35
TOTAL						-92.35
Liability Check		05/24/2022	QuickBooks Payrol...		Checking	
			QuickBooks Payroll ...		Direct Deposit Liabili...	-6,297.25
TOTAL						-6,297.25
Bill Pmt -Check	485	05/05/2022	Calaveras Public U...		Checking	
Bill		05/02/2022			Utilities	-73.54
TOTAL						-73.54
Bill Pmt -Check	486	05/05/2022	San Andreas Sanit...		Checking	
Bill		05/02/2022			Utilities	-97.04
TOTAL						-97.04
Bill Pmt -Check	487	05/11/2022	PG&E- V		Checking	
Bill		05/11/2022			Utilities	-80.63
TOTAL						-80.63
Bill Pmt -Check	488	05/11/2022	Calaveras Public P...		Checking	
Bill		05/11/2022			Utilities	-76.00
TOTAL						-76.00

Calaveras County Resource Conservation District
Check Detail
 May 2022

<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Account</u>	<u>Paid Amount</u>
Bill Pmt -Check	489	05/12/2022	Dana Simpson		Checking	
Bill		05/12/2022			Computer Software	-549.99
					Computer Software	-8.00
					Computer Software	-49.98
					Computer Software	-34.99
TOTAL						-642.96
Bill Pmt -Check	490	05/25/2022	David Farnsworth ...		Checking	
Bill		05/20/2022			Auditor	-2,978.00
TOTAL						-2,978.00

Calaveras County Resource Conservation District
Deposit Detail
May 2022

<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Amount</u>
Deposit		05/06/2022		Checking	884.57
Payment	17449	05/02/2022	Common Ground	Undeposited Funds	-550.00
Payment	11461...	05/06/2022	UCCE	Undeposited Funds	-334.57
TOTAL					-884.57
Deposit		05/09/2022		Checking	110,022.00
Payment	61-50...	05/09/2022	Cal Fire:Wyldeidge	Undeposited Funds	-110,022.00
TOTAL					-110,022.00

Grant Tracking

	<u>Grant Period</u>	<u>Amount Awarded</u>	<u>Direct Costs</u>	<u>Indirect Cost</u>	<u>Current Advance</u>	<u>Remaining Advance</u>	<u>Received to Date</u>	<u>Invoiced</u>	<u>Amount Remaining</u>
Murphys Forest Meadows (CalFire)	5/26/2020 - 3/15/2024	\$ 2,161,776.00	\$ 1,965,251.00	\$ 196,525.00	\$ 540,256.75	\$ 301,821.03	\$ 546,125.01		\$ 1,615,650.99
Wylderidge (CalFire)	11/23/2021 - 3/15/2025	\$ 440,608.00	\$ 400,553.00	\$ 40,055.00	\$ 110,022.00	\$ 101,958.31	\$ 8,063.69		\$ 432,544.31
Pine Ridge (SNC)	4/15/2022 - 1/1/2027	\$ 405,605.00	\$ 352,700.00	\$ 52,905.00	\$ 121,681.50	\$ 121,681.50			\$ 405,605.00
Fricot City/108 Direct Award (CalFire)	approved - 3/15/2026	\$ 999,109.10	\$ 908,281.00	\$ 90,828.10					\$ 999,109.10
Moke Hill (CalFire)	approved but not executed	\$ 1,047,753.71	\$ 952,503.37	\$ 95,250.34					\$ 1,047,753.71
Bummerville/Blizzard Mine (SNC)	approved but not executed	\$ 1,450,740.00	\$ 1,318,854.00	\$ 131,885.00					\$ 1,450,740.00
Northwest Calaveras (CalFire)	submitted for \$1,202,713 - did not receive funding	\$ -							\$ -
Total		\$ 6,505,591.81	\$ 5,898,142.37	\$ 607,448.44	\$ 771,960.25	\$ 525,460.84	\$ 554,188.70	\$ -	\$ 5,951,403.11

*Pine Ridge Advance has been approved and is expected in May

Estimates for Parcel Split 423 E. Saint Charles

Dillon & Murphy Engineering

#1 Full survey and mapping

- Submit a tentative map to the county and present to the Planning Commission
\$2500 fee for Dillon and Murphy
- Full survey with corners set \$5000 fee for Dillon and Murphy
- \$1300 fee for Calaveras County
- Estimated total cost \$8800

#2 mapping done by providing legal description*

- Submit a tentative map to the county and present to the Planning Commission
\$2500 fee for Dillon and Murphy
- Write legal description and map \$1500 (minimal survey work)
- \$500 fee for Calaveras County
- Estimated total cost \$4500

* #2 if a buyer wants all property corners located and marked CCRCD could split the cost with them at time of sale.

CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT

CONSTITUTION AND BY-LAWS

The Calaveras County Resource Conservation District is organized and operates according to the guidelines, provisions, rules, and/or regulations of the California Public Resources Code, Division 9; the Brown Act; the California Department of Conservation and its California Resource Conservation District Directors' Handbook; and the California Association of Resource Conservation Districts. This constitution and by-laws are meant to add clarification to the operation of the Calaveras County Resource Conservation District.

ARTICLE I - ORGANIZATION

Section 1.1 - Name

The name of this organization is the Calaveras County Resource Conservation District, hereinafter referred to as the "District."

Section 1.2-Area

The geographical area of interest of the District shall be the unincorporated areas of Calaveras County.

Section 1.3 - Board of Directors

The District Board of Directors shall consist of a 7 (seven) member voting board, each appointed by the Calaveras County Board of Supervisors; and non-voting associate directors · nominated and elected by members of the voting board.

Section 1.4-Place of Business

The District's place of business and primary offices generally will be: within Calaveras County in the State of California. As of the effective date of these by-laws, the place of business is 423 W. St. Charles Street, San Andreas, CA

ARTICLE II - Purpose of the District

Section 2.1 - Purpose

The purpose of the District is to promote, facilitate, preserve, and/or enhance the protection and improvement of local natural resources.

The District Objectives are to:

- Assess local conservation needs and develop programs and funding sources to meet those needs.
- Manage soil, terrestrial, and water resources for conservation including fish and wildlife habitat.
- Educate the public at large about the benefits of resource conservation.

Section 2.2 - Property

Board Action June 9 , 2022

To acquire or dispose of, in a lawful manner, all legal and equitable interests of any real or personal property of any nature.

Section 2.3 - Purchases

To purchase, contract for, lease or acquire in any other lawful way, and take and own property of all kinds, including selling, mortgaging, leasing and otherwise disposing of such property for the purposes set forth herein.

Section 2.4 - Duties

To do any and all things necessary, suitable, convenient or proper for, or in connection with, or incidental to the accomplishment of any of the purposes herein enumerated, or designed directly or indirectly to promote the interest of the Corporation.

ARTICLE III - FISCAL YEAR

Section 3.1 - Fiscal Year

The fiscal year of this organization shall begin the first day of July (July 1) of each year.

ARTICLE IV - BOARD OF DIRECTORS

Section 4.1 Directors

Directors with full voting privileges are appointed by the Calaveras County Board of Supervisors to 4 (four) year terms.

Section 4.2 - Associate Directors

Associate Directors, with no voting rights on the Board of Directors, may be selected by a majority vote of the District Directors.

ARTICLE V - MEETINGS

Section 5.1 - Board Meetings

The District shall provide by its own rule for regular monthly meetings and any special meetings it deems necessary. In the absence of a regularly scheduled meeting, after prior notice, the District shall meet upon the call of the District President. Directors may, at their discretion, postpone any monthly meeting.

Section 5.2 - Quorum

A Quorum shall consist of a majority of the voting Directors. Decisions of the District shall be based upon a simple majority of Directors in attendance and in good standing.

Section 5.3 - Voting

The act of a majority of persons entitled to vote on a particular item shall be an act of the Directors and the District.

Section 5.4 - Task Force Meetings

The District President may establish one (1) or more task forces as deemed useful and needed.

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Chairmanship and directorship of a task force will be designated by the President, with ratification by the voting Directors

Section 5.5 - Annual Meeting

Each year, one monthly meeting of the District shall be held with an agenda item(s) for the purpose of organization, the election of officers and the transaction of such other business as properly may come before the meeting

Section 5.6 - Notice of Meetings

A written notice stating the place, day, hour, and purpose of each meeting shall be delivered to the President, or person designated, to each Representative at the address which appears on the records of the District, at least 72 (seventy-two) hours before the date of such meeting.

Section 5.7 - Special Meetings

Special meetings may be called at any time by the President, by a simple majority of the District Directors in good standing, or by written petition signed by at least one Representative from each of at least fifty percent (50%) of the District directors in good standing. Notice of such special meetings, either in person or by telephone or by first-class mail, shall be given at least 72 (seventy-two) hours prior to the meeting and shall specify the time, place, and purpose of the meeting. Notice may be waived in writing, and attendance at the meeting shall constitute waiver of notice. Business to be transacted at a special meeting shall be restricted to the subject matter stated in the notice.

Section 5.8 - Employees and subcontractors

The District may appoint such employees, subcontractors, or agents, as it may deem advisable and fix their rate of compensation. These employees, subcontractors, or agents shall perform such duties and shall exercise such authority, as the District shall vest in them.

ARTICLE VI - DISTRICT

Section 6.1 - Duties

The District shall review and adopt or reject proposed projects and then establish priorities.

ARTICLE VII - OFFICERS AND DUTIES

Section 7.1 - Officers

The Officers of the District will be President, Vice-President and Secretary/Treasurer, and such other officers and assistant officers as the District shall designate.

Section 7.2 - Duties

President - The President shall be the chief executive of the District, charged with the duty of supervising all of its functions, subject to the wishes of the District.

The President shall preside at all meetings of the District,

The President shall appoint the Chairpersons of committees (must be ratified by the District), The

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President shall be an ex-officio director of all committees,

The President shall call and preside at all meetings of the Executive Committee,

The President shall call special meetings of the Directors, as he/ she deems necessary, The

President shall carry out all orders and resolutions of the District,

The President shall sign all legal papers and instruments of the District unless otherwise directed by directors of the District in good standing,

The President shall represent or designate a representative of the District at all meetings and functions of the California Association of Resource Conservation and Development Districts.

Vice President - In the President's absence or in the event of his/her inability to act, the Vice- President shall perform the duties of the President. He/she shall also perform such other functions as the Directors District may assign. He/ she shall fill the unexpired portion of the President's term.

Secretary/Treasurer - The Treasurer shall be the District's Chief Financial Officer, custodian of the financial records, and discharge such other duties as may be assigned by the Directors and the President as prescribed by law, and by these by-laws.

The Secretary/Treasurer or designee shall submit a financial report at each monthly meeting and shall render special reports whenever requested to do so by the Directors District and shall have custody of the books and financial records of the District.

The Secretary/Treasurer or designee shall deposit all funds in an account in the name of the organization in such bank as may be designated by the Directors. All disbursements must have the signature of the President, Vice President, Treasurer or the Executive Director.

The Secretary /Treasurer shall perform the duties of the President in the absence of both the President and the Vice-President.

The Secretary/Treasurer or designee shall conduct periodic audits of the District's financial records.

Staff - The Administrative Assistant shall maintain a complete and accurate list of the names and addresses of the directorship of the District, including Directors and Representatives, and shall record the minutes of the District.

Section 7.4 - Election and Term of Office

Officers shall be elected to a 2 (two) year term of office. Elections shall be conducted in even numbered years at the pre-determined meeting.

Each officer shall be elected and shall hold office, until a successor is duly elected and qualified, or until resignation, removal, or a successor representative is selected by the District. The election of officers shall be by written ballot, except that no written ballot is necessary if there is only one candidate for an office.

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Section 7.5 - Removal

Any officer of the District may be removed, for any reason, by the affirmative vote of two-thirds of the voting membership in good standing at any regular meeting of the District or at any special meeting called for such purpose.

ARTICLE VIII - EXECUTIVE COMMITTEE

Section 8.1 - Duties

The Executive Committee shall have and exercise all of the authority of the District in the management of the District between meetings thereof, except those powers of the District that cannot be delegated to a Task Force.

Section 8.2 - Qualifications

The Executive Committee shall be composed of the President, Vice-President and Treasurer that have been duly elected by the District Directors. The District may, from time to time, designate a District advisory committee to assist the Executive Committee in meetings with the Coordinator.

Section 8.3 - Quorum

The presence of two (2) or more directors of the Executive Committee in person shall be a quorum.

Section 8.4 - Voting

An act of the majority of the directors present and voting at a meeting where a quorum is present shall be the act of the Executive Committee.

Section 8.5 - Ratification

Any action taken by the Executive Committee must be ratified by the District at its next scheduled meeting.

ARTICLE IV - COMMITTEES

Section 9.1 - Committees

The District may establish as many committees as is needed to conduct the RCD business. These committees can include, but are not limited to, finance, employment, education, conservation, restoration, and programs, as needed.

ARTICLE X - ORDER OF BUSINESS

Section 10.1 - Order of Business

The order of business at District meetings should follow:

Call to Order
Introductions
Changes to the Agenda
Approval of the Minutes
Treasurers Report

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Continuing Business New
Business
Old Business
Announcements
Adjournment

ARTICLE XI - PARLIAMENTARY AUTHORITY

Section 11.1 - Rules

Robert's Rules of Order, Revised, shall be the parliamentary authority for this organization.

ARTICLE XII - MEETING RECORDS

Section 12.1 - Minutes

Minutes of all meetings of the District and committees shall be provided each District Director. Periodic special reports will be used to reflect District and committee activities.

ARTICLE XIII - FINANCES

Section 13.1 - Funds

The Directors District shall estimate the amount of monies needed each year for purchases, and buy needed material and other authorized expenses for the organization.

Section 13.2 - Budget

The Executive Committee, headed by the Secretary/Treasurer, shall develop the budget for each fiscal year, to be ratified by the District at its August meeting.

Section 13.3 - Fiscal Matters

The authority to establish accounts with financial institutions, to withdraw therefrom or issue checks thereon, and the signatures required to do so, shall be established by the District.

Section 13.4 - Execution of Contracts and Other Documents

All contracts and other documents requiring execution by the District shall be signed by the President, Vice-President, or treasurer, or any other person authorized by resolutions of the District and must be authorized by a majority of the voting directors.

Section 13.5 - Compensation

No officer or director of the District shall receive compensation for the performance of duties arising from such position, provided, that officers and directors of the District may be reimbursed for reasonable out-of-pocket expenses incurred by them in the performance of such duties.

Board Action June 9 , 2022

Section 13.6 - Audits

The Secretary/Treasurer or designee shall conduct annual audits of the District's financial records as per Division 9, Section 9528 of the Public Resources Code and Section 26909 of the Government Code.

ARTICLE XIV - AMENDMENTS OF BY-LAWS

Section 14.1 - Amendments of by-laws

The by-laws of this organization may be amended or revised by the District by the affirmative vote of at least two-thirds (2/3) of the Directors in good standing.

CERTIFICATION:

Motion to Adopt:

Motion Second:

Ayes:

Nays:

ATTESTED:

_____, President

_____, Vice President

_____, Treasurer

DATE: _____

DRAFT 05.23.2022

**Calaveras County
Resource Conservation
District**

Annual Financial Report
For the Fiscal Year Ended
June 30, 2021

CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT

Annual Financial Report

For the Fiscal Year Ended June 30, 2021

DRAFT 05.23.2022

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Calaveras County Resource Conservation District
San Andreas, California

We have audited the accompanying financial statements of the governmental activities and each major fund of the Calaveras County Resource Conservation District ("District"), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Calaveras County Resource Conservation District, as of June 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3–7 and 21–22 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Dublin, California
May XX, 2021

CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT
Management's Discussion and Analysis
June 30, 2021

As management of the Calaveras County Resource Conservation District ("District"), we offer the readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2021.

Financial Highlights

- Total assets reported a balance of \$498,051
- Total liabilities reported a balance of \$178,565
- The assets of the Calaveras County Conservation District exceeded its liabilities at the close of the most recent fiscal year by \$319,486 (net position).
- Total program revenues (operating grants) reported a balance of \$308,489
- Total general revenues reported a balance of \$13,122 or 4.08 percent of total revenues
- Total expenses reported a balance of \$305,784

Overview of the Financial Statements

The discussion and analysis provided here are intended to serve as an introduction to the Calaveras County Resource Conservation District's basic financial statements. The Calaveras County Resource Conservation District's basic financial statements consist of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) the notes to financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of the Calaveras County Resource Conservation District's finances, in a manner similar to a private-sector business.

The statement of net position presents financial information on all of the Calaveras County Resource Conservation District's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Overtime, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Calaveras County Resource Conservation District is improving or deteriorating.

The statement of activities presents information showing how the Calaveras County Resource Conservation District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the Calaveras County Resource Conservation District that are principally supported by intergovernmental revenues (governmental activities) from other government agencies and organizations. The governmental activities of the Calaveras County Resource Conservation District include conservation.

The government-wide financial statements can be found on pages 9-10 of this report.

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Calaveras County Resource Conservation District, like other state and local governments, uses fund accounting to ensure and

CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT
Management's Discussion and Analysis
June 30, 2021

demonstrate compliance with finance-related legal requirements. All of the funds of the Calaveras County Resource Conservation District reports one category: *governmental funds*.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in assessing a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Calaveras County Resource Conservation District maintains one governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, which is considered to be a major fund.

The Calaveras County Resource Conservation District adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 11-14 of this report.

Notes to the Financial Statements. The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 16-19 of this report.

Government-wide Overall Financial Analysis

As noted earlier, net position over time may serve as a useful indicator of a government's financial position. In the case of the Calaveras County Resource Conservation District, assets exceeded liabilities by \$319,486, at the close of the most recent fiscal year.

CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT
Management's Discussion and Analysis
June 30, 2021

CALAVERAS COUNTY CONSERVATION DISTRICT'S Net Position

	<u>2021</u>	<u>2020</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
Assets				
Current and other assets	206,412	\$ 5,393	\$ 201,019	3727.41%
Capital assets	291,639	299,330	(7,691)	-2.57%
Total assets	<u>498,051</u>	<u>304,723</u>	<u>193,328</u>	<u>63.44%</u>
Liabilities				
Current liabilities	178,565	1,064	177,501	16682.42%
Total liabilities	<u>178,565</u>	<u>1,064</u>	<u>177,501</u>	<u>16682.42%</u>
Net Position:				
Net investment in capital assets	291,639	299,330	(7,691)	-2.57%
Unrestricted	27,847	4,329	23,518	543.27%
Total net position	<u>\$ 319,486</u>	<u>\$ 303,659</u>	<u>\$ 15,827</u>	<u>5.21%</u>

Changes in current and other assets were due to the following:

- Current and other assets increased by \$201,019
- Capital assets decreased by \$7,691

Changes in liabilities were due to the following:

- Current liabilities increased by \$177,501

Changes in net position were due to the following:

- Revenues exceeded expenses by \$15,827

The Calaveras County Conservation District's overall net position increased \$15,827 from the prior fiscal year. The reasons for this overall decrease are discussed in the following sections for governmental activities.

CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT
Management's Discussion and Analysis
June 30, 2021

CALAVERAS COUNTY CONSERVATION DISTRICT'S Changes in Net Position

	<u>2021</u>	<u>2020</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
Revenues:				
Program revenues:				
Charges for services	\$ -	\$ -	\$ -	
Operating grants and contributions	308,489	134,747	173,742	128.94%
Capital grants and contributions	-	-	-	
General revenues:				
Grants and contributions not restricted to specific programs	833	6,168	(5,335)	
Investment earnings	9,629	8,920	709	7.95%
Other revenues	2,660	-	2,660	
Total revenues	<u>321,611</u>	<u>149,835</u>	<u>169,116</u>	<u>112.87%</u>
Expenses:				
Conservation	305,784	171,213	134,571	78.60%
Total expenses	<u>305,784</u>	<u>171,213</u>	<u>134,571</u>	<u>78.60%</u>
Increase (decrease) in net position	15,827	(21,378)	34,545	-161.59%
Net position - beginning	<u>303,659</u>	<u>325,037</u>	<u>(21,378)</u>	<u>-6.58%</u>
Net position - ending	<u>\$319,486</u>	<u>\$303,659</u>	<u>\$ 13,167</u>	<u>4.34%</u>

Increase to program revenues was due to the following:

- Operating grants increased by \$173,742

Increase to general revenues was due to the following:

- Grant and contributions not restricted decreased by \$5,335
- Investment earnings increased by \$709
- Other revenues increased by \$2,660

Increase in expenses were due to the following:

- Conservation expenses increased by \$134,571 due to new operating projects

General Fund Budgetary Highlights

Original budget compared to final budget. During the year, there was no amendments to the original budget. Total budgeted revenues accounted for \$654,813. Total budgeted expenditures accounts for \$653,323. Total budgeted revenues were expected to exceed budgeted expenditures by \$1,490.

Capital Assets and Debt Administration

Capital Assets. The Calaveras County Conservation District's investment in capital assets as of June 30, 2021, amounts to \$291,639 (net of accumulated depreciation). This investment in capital assets includes land, buildings, and improvements. The total decrease in capital assets for the current fiscal year was \$7,691.

CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT
Management's Discussion and Analysis
June 30, 2021

	<u>2021</u>	<u>2020</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
Land	93,947	\$ 93,947	\$ -	0.00%
Buildings	219,210	219,210	-	0.00%
Improvements	7,675	7,675	-	0.00%
Accumulated depreciation	(29,193)	(21,502)	(7,691)	35.77%
Total	<u>\$ 291,639</u>	<u>\$ 299,330</u>	<u>\$ (7,691)</u>	<u>-2.57%</u>

Major capital assets events during the current fiscal year included the following:

- Depreciation expense of \$7,691

Additional information on the Calaveras County Conservation District's capital assets can be found in Note 3 of this report.

Long-term Debt.

At the end of the current fiscal year, the Calaveras County Resource Conservation District had total debt outstanding of \$0.

Economic Factors and Next Year's Budgets

The Board of Directors adopted the District's next year budget. The approval of the budget provides funding for the District's operating and capital costs for the 2021-2022 fiscal year.

Requests for Information

This financial report is designed to provide a general overview of the Calaveras County Conservation District's finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Gordan Long, Executive Director, 425 Hwy 49 San Andreas, CA 95249.

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FINANCIAL STATEMENTS

CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT

Statement of Net Position

June 30, 2021

	<u>Governmental Activities</u>
ASSETS	
Cash and Investments	\$ 206,161
Receivables	251
Capital assets, not being depreciated	93,947
Capital assets, net of accumulated depreciation	<u>197,692</u>
Total assets	<u>498,051</u>
LIABILITIES	
Accounts payable	92,685
Accrued liabilities	3,582
Unearned income	<u>82,298</u>
Total liabilities	<u>178,565</u>
NET POSITION	
Net investment in capital assets	299,330
Unrestricted net position	<u>20,156</u>
TOTAL NET POSITION	<u><u>\$ 319,486</u></u>

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The notes to financial statements are an integral part of this statement.

CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT
Statement of Activities
For the Year Ended June 30, 2021

	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense)</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Revenue and Changes in Net Position</u>
			<u>Capital Grants and Contributions</u>	<u>Primary Governmental Activities</u>
Functions/Programs:				
Primary government:				
Governmental activities:				
Conservation	\$ 305,784	\$ -	\$ 308,489	\$ 2,705
Total governmental activities	<u>\$ 305,784</u>	<u>\$ -</u>	<u>\$ 308,489</u>	<u>\$ 2,705</u>
General Revenues				
Grants and contributions not restricted to specific programs				833
Investment earnings				9,629
Other revenue				2,660
Total general revenues				<u>13,122</u>
Change in net position				15,827
Net position - beginning				303,659
Net position - ending				<u>\$ 319,486</u>

The notes to financial statements are an integral part of this statement.

CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT

**Balance Sheet
Governmental Funds
June 30, 2021**

General

ASSETS

Cash and cash equivalents	\$ 206,161
Receivables	251
Total assets	<u>\$ 206,412</u>

LIABILITIES

Accounts payable	\$ 92,685
Accrued liabilities	3,582
Unearned income	82,298
Total liabilities	<u>178,565</u>

FUND BALANCES

Unassigned	<u>27,847</u>
Total fund balances	<u>27,847</u>

Total liabilities and fund balances	<u>\$ 206,412</u>
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The notes to financial statements are an integral part of this statement.

CALAVERAS RESOURCE CONSERVATION DISTRICT
Reconciliation of the Balance Sheet of Governmental Funds
To the Statement of Net Position
June 30, 2021

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Fund Balances - Governmental Funds

Amounts reported for governmental activities in the statement of net position are different because:

Total fund balances - governmental funds \$ 27,847

Capital assets used in governmental activities are not current financial resources and therefore are not reported in the governmental funds balance sheet. However, the statement of net position includes those assets as capital assets 291,639

Net Position of Governmental Activities \$319,486

CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2021

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	General
REVENUES	
Intergovernmental	\$ 309,322
Investment earnings	9,629
Total revenues	318,951
EXPENDITURES	
Current:	
Conservation	298,093
Total expenditures	298,093
Excess of revenues over expenditures	20,858
OTHER FINANCING SOURCES	
Insurance recoveries	2,660
Total other financing sources	2,660
Net change in fund balances	23,518
Fund balances - beginning	4,329
Fund balances - ending	\$ 27,847

The notes to financial statements are an integral part of this statement.

CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT
Reconciliation of the Statement of Revenues, Expenditures, and Changes in
Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2021

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	\$ 23,518
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Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation expense exceeded capital outlay in the current period.

Depreciation expense	<u>(7,691)</u>
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Change in net position of governmental activities	<u>\$ 15,827</u>
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CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT
Index to the Notes to the Financial Statements
June 30, 2021

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CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT
Notes to the Financial Statements
June 30, 2021

Note 1—Summary of Significant Accounting Policies

A. Description of the Financial Reporting Entity

Organization – The Calaveras County Resource Conservation District (the District) is located in San Andreas, California. The District was formed June 7, 2016 to provide advise and assist individual landowners and public agencies for the protection, restoration, or development of land, water, and related natural resources of the area. The accounting policies of the District conform to accounting principles generally accepted in the United States of America as applicable to governments and to general practice in California Special Districts. The District accounts for its financial transactions in accordance with the policies and procedures of the State Controller’s Office Division of Local Government Fiscal Affairs Minimum Audit Requirements and Reporting Guidelines for California Special Districts.

Financial Reporting Entity – The basic criterion for determining whether a governmental department, agency, institution, commission, public authority, or other governmental organization should be included in a Primary Government’s reporting entity for the basic financial statements is financial accountability wherein the entity is both fiscally dependent on the Primary Government and provides either a benefit or creates a burden on the Primary Government. The District does not report any component units.

B. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The District’s basic financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (“U.S. GAAP”) as they are applicable to governmental units. The Governmental Accounting Standards Board (“GASB”) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the primary government (the “District”). These statements include the financial activities of the District overall. Eliminations have been made to minimize double counting of internal activities. These statements display the governmental activities of the District. Governmental activities generally are financed through taxes, intergovernmental revenues, and nonexchange transactions.

The government-wide financial statements are reported using the “economic resources” measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the providers have been met.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the District’s governmental activities. Direct expenses are those that are specifically associated with a program or function. Program revenues include (a) charges paid by recipients of goods and services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues, including all taxes.

Governmental Fund Financial Statements

The fund financial statements provide information about the District’s funds. The emphasis of fund financial statements is on major individual governmental funds, each of which is displayed in a separate column. All remaining governmental funds are aggregated and reported as non-major funds. Currently, the District has only one fund – the General Fund.

Governmental fund financial statements are reported using the “current financial resources” measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and

CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT
Notes to the Financial Statements
June 30, 2021

available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 180 days of the end of the current fiscal period, except for property tax, which is within 60 days. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The District reports the following major governmental fund:

General Fund – It is used to account for all financial resources.

C. Cash and Investments

Cash and cash equivalents include amounts in demand deposits. State statutes authorize the District to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds, and repurchase agreements.

D. Capital Assets

Capital assets are recorded in the government-wide financial statements. Capital assets are defined by the District as assets with an initial cost of more than \$1,000 and an estimated useful life in excess of 1 year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are reported at acquisition value at the date of donation. The District had no infrastructure assets at year end. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Capital Assets are depreciated using the straight-line method over the following estimated useful lives:

Buildings	30 years
Improvements	20 – 30 years
Machinery and equipment	5 – 10 years

E. Net Position

In the government-wide financial statements, net position is classified as follows:

Investment in Capital Assets – This component of net position consists of capital assets, net of accumulated depreciation.

Restricted – This component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets.

Unrestricted – This component of net position is the amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of investment in capital assets or the restricted component of net position.

F. Fund Balance

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes as follows:

Nonspendable - amounts that cannot be spent because they are either (a) not spendable in form or (b) legally or contractually required to be maintained intact.

Restricted - amounts with constraints placed on their use that are either (a) externally imposed by creditors, granters, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed - amounts that can only be used for specific purposes determined by formal action of the District's highest level of decision-making authority (the Board of Directors) and that remain binding unless removed in

CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT
Notes to the Financial Statements
June 30, 2021

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the same manner. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.

Assigned - amounts that are constrained by the District’s intent to be used for specific purposes. The intent can be established at either the highest level of decision making, or by a body or an official designated for that purpose.

Unassigned – amounts that represent the residual net resources in excess of the other classifications.

G. Spending Policy

Government-Wide Financial Statements

When expenses are incurred for purposes for which both restricted and unrestricted components of net position are available, the District’s practice is to apply the restricted component of net position first, then use the unrestricted component of net position as needed.

Governmental Fund Financial Statements

When expenditures are incurred for purposes where only unrestricted fund balances are available, the District uses the unrestricted resources in the following order, except for instances wherein an ordinance specifies the fund balance: committed, assigned, and unassigned.

H. Estimates

The preparation of the basic financial statements in accordance with U.S. GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

I. Revenues and Expenditures/Expenses

1. *Program Revenues* – Amounts reported as *program revenues* include (1) grants and contributions that are restricted to meeting the operational requirements of grant awards
2. *General Revenues* – Amounts reported as *general revenues* include (1) grants and contributions not restricted to specific programs, (2) investment earnings, and (3) other revenue.

Note 2—Cash Deposits with Financial Institutions

Classification

The District's cash deposits consist of the following at June 30, 2021:

Government-wide Statement of Net Position	Total
Cash	\$ 206,161
Total cash	\$ 206,161

Custodial Credit Risk – Deposits – In the case of deposits, this is the risk that, in the event of a bank’s failure, the District’s deposits may not be returned to it. The District does not have a deposit policy for custodial credit risk. As of June 30, 2021, the District’s bank balance was \$206,161 of which none of the amount was exposed to custodial credit risk because it was fully insured with the FDIC.

CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT
Notes to the Financial Statements
June 30, 2021

Note 3—Capital Assets

The following is a summary of changes in capital assets for the fiscal year ended June 30, 2021:

	<u>Balance July 1, 2020</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance June 30, 2021</u>
Government Activities				
Capital assets not subject to depreciation				
Land	\$ 93,947	\$ -	\$ -	\$ 93,947
Total capital assets not subject to depreciation	<u>93,947</u>	<u>-</u>	<u>-</u>	<u>93,947</u>
Capital assets subject to depreciation:				
Buildings and improvements	226,885	-	-	226,885
Total capital assets being depreciated	<u>226,885</u>	<u>-</u>	<u>-</u>	<u>226,885</u>
Less accumulated depreciation for:				
Buildings and improvements	(21,502)	(7,691)	-	(29,193)
Total accumulated depreciation	<u>(21,502)</u>	<u>(7,691)</u>	<u>-</u>	<u>(29,193)</u>
Total capital assets being depreciated, net	<u>205,383</u>	<u>(7,691)</u>	<u>-</u>	<u>197,692</u>
Capital assets, net	<u>\$ 299,330</u>	<u>\$ (7,691)</u>	<u>\$ -</u>	<u>\$ 291,639</u>

Depreciation expense was charged to functions/programs/funds as follows:

Conservation	<u>7,691</u>
Total governmental activities	<u>\$ 7,691</u>

Note 4—Litigation

At June 30, 2021, there were no matters of litigation involving the District or which would materially affect the District's financial position should any court decisions on pending matters not be favorable to such entities.

Note 5—Risk Management

The Calaveras County Resource Conservation District is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District uses Special District Risk Management Authority to account for and finance risks for general liability, property damage, and workers' compensation. Insurance policies are purchased for the following exposures with the deductible, or the amount of risk retention indicated in parenthesis: public officials and employment practices liability (\$1,000/\$1,000 deductible), boiler and machinery (\$1,000 deductible), employee faithful performance (\$1,000 deductible), and the District retains risks up to \$2,500,000). There were no settlements in excess of the insurance coverage in any of the three prior fiscal years. The annual contribution is \$2,981 for the property/liability program. The annual contribution is \$936 for the workers' compensation program (based on actual wages).

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REQUIRED SUPPLEMENTARY INFORMATION

CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT
General Fund
Statement of Revenues Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2021

	<u>Budgeted Amount</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
REVENUES				
Intergovernmental	\$ 654,813	\$ 654,813	\$ 309,322	\$ (345,491)
Investment earnings	-	-	9,629	9,629
Total revenues	<u>654,813</u>	<u>654,813</u>	<u>318,951</u>	<u>(335,862)</u>
EXPENDITURES				
Current:				
Conservation	653,323	653,323	298,093	355,230
Total expenditures	<u>653,323</u>	<u>653,323</u>	<u>298,093</u>	<u>355,230</u>
Excess of revenues over expenditures	1,490	1,490	20,858	19,368
OTHER FINANCING SOURCES				
Insurance recoveries	-	-	2,660	2,660
Total other financing sources	<u>-</u>	<u>-</u>	<u>2,660</u>	<u>2,660</u>
Net change in fund balances	1,490	1,490	23,518	22,028
Fund balances - beginning	<u>4,329</u>	<u>4,329</u>	<u>4,329</u>	<u>-</u>
Fund balances - ending	<u>\$ 7,309</u>	<u>\$ 7,309</u>	<u>\$ 27,847</u>	<u>\$ -</u>

See Notes to Required Supplementary Information.

CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT
Notes to Required Supplementary Information
Statement of Revenues, Expenditures, and Changes in Fund Balance—Budget to Actual
June 30, 2021

Budgetary Basis of Accounting

The budget for the general fund is prepared on generally accepted accounting principles basis. Revenues are budgeted in the year receipt is expected; expenditures are budgeted in the year that the applicable warrant requisitions are expected to be issued. The budget and actual financial statements are reported on the above basis.

Annual budget requests are submitted by the District's staff to the District Board of Directors for preliminary review and approval. After public hearing, a final budget is approved by the District Board of Directors, with a resolution adopting said budget. Copies of the approved budget are sent to all required agencies.