

Grant Tracking as of 08/31/26

	Grant Period	Amount Awarded	Direct Costs	Indirect Cost	Current Advance	*Remaining Advance	Expended to Date	*Invoiced	Amount Remaining
NW Calaveras (CalFire)	12/27/2023 - 3/15/2029	\$ 2,348,773.28	\$ 2,097,119.00	\$ 251,654.28	\$ 277,620.00	\$ 144,383.97	\$ 332,897.70	\$ -	\$ 2,015,875.58
San Andreas Fuelbreak (CalFire)	12/1/2024 - 3/15/2030	\$ 653,408.00	\$ 583,400.00	\$ 70,008.00	\$ -	\$ -	\$ 75,187.13	\$ 27,952.60	\$ 578,220.87
Calaveras Unified School Dist (CalFire)	12/27/2023 - 3/15/2029	\$ 185,920.00	\$ 166,000.00	\$ 19,920.00	\$ -	\$ -		\$ -	\$ 185,920.00
Bummerville/Blizzard Mine (SNC)	9/12/2022 - 1/1/2028	\$ 1,450,740.00	\$ 1,318,854.00	\$ 131,885.00	\$ 435,222.00	\$ 112,032.04	\$ 1,197,811.11	\$ -	\$ 252,928.89
RFFCP (SNC)	6/19/2024 - 5/31/2027	\$ 286,922.00	\$ 260,838.00	\$ 26,084.00	\$ -	\$ -	\$ 243,700.72	\$ 38,508.09	\$ 43,221.28
Forest & Woodland (BLM)	9/20/2024 - 8/31/2027	\$ 394,326.25	\$ 369,477.50	\$ 24,848.75	\$ -	\$ -	\$ 43,041.43	\$ 10,723.98	\$ 351,284.82
USDA/NRCS	9/30/2024 - 9/30/2027	\$ 149,934.31	\$ 136,787.10	\$ 13,147.21	\$ -	\$ -	\$ 93,105.51	\$ 54,037.74	\$ 56,828.80
Amador RCD Wildlife Structures	1/1/2024 - 1/1/2027	\$ 22,759.88	\$ 22,759.88	20% included	\$ -	\$ -	\$ 22,291.60	\$ 9,328.38	\$ 468.28
Amador RCD DOC/NWL Hub	1/1/2024 - 1/1/2027	\$ 156,942.28	\$ 142,674.80	\$ 14,267.48	\$ -	\$ -	\$ 105,233.85	\$ 41,091.08	\$ 51,708.43
Catalyst CA Jobs First Sierra Region	5/1/2025 - 9/30/2026	\$ 128,467.00	\$ 116,788.00	\$ 11,678.80	\$ -	\$ -	\$ 77,287.80	\$ 51,353.63	\$ 51,179.20
PG&E 2026 Hunter	3/15/2026 - 11/30/2026	\$ 98,980.59	\$ 89,082.53	\$ 9,898.06	\$ 49,490.40	\$ 41,018.72	\$ 8,604.97	\$ -	\$ 90,375.62
Other A/R: Rent, TCRCD, CARCD, ERC, ADJ						\$ (6,042.27)		\$ 8,264.73	\$ -
Total		\$ 5,877,173.59	\$ 5,303,780.81	\$ 573,391.58	\$ 762,332.40	\$ 291,392.46	\$ 2,199,161.82	\$ 241,260.23	\$ 3,678,011.77
						* Deferred Rev		* Accts Rec	



Calaveras County Watershed Committee

Monthly Report

August 2026

Tasks/Goals Completed

- 8 total official sign-ups for volunteers on Watershed Watch of Calaveras
- Actively developing WaterSMART grant application for funding opportunity that would allow Watershed Watch and increase its capacity

Outreach completed

- Outreach while completing monitoring to people walking by monitoring sites
- Outreach about Training & Orientation Day for Watershed Watch
- Outreach about work of Watershed Committee at multiple farmers markets
- Completed first Watershed Watch Training and Orientation Day! Trained and approved three volunteers

Monitoring completed

- Monthly monitoring completed by Erin and volunteers at White Pines locations during Training and Orientation Day.
- No quarterly monitoring this month.

Funding Updates

- CCRCDD staff is developing a grant application for the Bureau of Reclamation WaterSMART grant
- Waiting on award notices for two grant applications submitted in July

Tasks/Goals to be completed in August

- Create online monitoring “database” for monthly and quarterly data collected
- Host first official quarterly monitoring at the end of September
- Continue Developing WaterSMART grant application

NEXT COMMITTEE MEETING

September 16th, 2026



CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT

PO Box 1041 423 E. St Charles St. San Andreas, CA 95249

info@CalaverasRCD.org

REGULAR MEETING AGENDA

Tuesday 18 August 2026, 11:00 AM

LOCATION

Murphys Fire Dept. Training Room: 58 Jones St, Murphys, CA 95247

This is an in person meeting only

In compliance with the Americans with Disabilities Act (ADA), if you need assistance to participate in the meeting, please contact the District Secretary at 743-8799 at least 48 hours prior to the start of the meeting.

CALL TO ORDER: 11:07 a.m.

- **Roll Call:** Committee Members present: Bob Mergl, Trina Walley, Walter Tryon
- Unable to attend: Bob Dean (Committee Chair), Bill Fullerton (Foothills Fire Safe Council), Wendy Harrison (alternate), Baljit Singh (OES Representative), Adam Lewis, Dennis Burns, Claire Rappaport

PUBLIC COMMENT:

The Board of Directors is limited by State law to providing a brief response, asking questions for clarification, or referring a matter to staff when responding to items not listed on the agenda.

BUSINESS:

1. Approval of 21 April and 16 June 2026 Minutes – Tryon – **Action** – No quorum/ No action taken.
2. Update on Logo creation – All Committee – Information - No new information
3. Update on possible early fall burn locations – All Committee – Information - Tryon Ranch as possible demo burn location. Weekend event would encourage more attendance. Set date 2-3 weeks before event.
 - October Weed Management event do presentation for PBAC: what/why/how?
4. Funding Opportunities - Set up Suzie, Claire, Trina, Walter meeting. Use DOC hours to research funding opportunities for PBAC.
5. Committee Mission and Vision
 - Technical Assistance for Prescribed Burns – Use UCCE for help with workshops. Possible workshop: how to create burn plans.
 - Assist with Vegetation Management Plans
 - Maintenance of Fuel Breaks
 - Defensible Space Education & Assistance
 - Walter Tryon/Kaylee Tanner certified for Defensible Space Assessments
6. Next Meeting: 20 October at 11:00

Minutes of the Calaveras Resource Conservation District (RCD)

Regular Board Meeting

August 13, 2026

423 Saint Charles St, San Andreas, CA

Call to Order: The meeting was called to order by – J. Marsili @ 6:00 pm.

Board Members & Staff Present: J. Marsili-President; B Dean; S. Hodson; K. Lambert; J. Osbourn-V.P.; Trevor Wittke; T. Walley (remote), Executive Director; C. Shaw-Fiscal Manager; Erin Livernois, Resource Tech Walter Tryon, Resource Tech; Mary Cole, Admin Assistant

Board Members & Staff Absent: Kaylee Dillashaw, Programs Coordinator; D. Liechty, Project Manager; S. Theofanopoulos-Archaeologist

Public Comment: Patty Raggio and Tim Tate attended online and introduced themselves. Carrie Bassett introduced herself as the new Deputy Ag Commissioner.

Reports:

3. Cal Fire – Tuolumne Calaveras Unit – None
4. Natural Resources Conservation Service – Mr. Osorio reviewed his report.
5. Department of Conservation NWL Hub Progress Report – Anna reported on the Natural Working Lands grants; workshops; and collaborations.
6. Executive Director Report – Walley – None.
7. Reports:
 - a. Projects – Report attached
 - b. Grants – Report attached
 - c. Watershed Committee – Minutes & Report attached
 - d. Prescribed Burn Advisory Committee – None.
8. Staff Reports – None.

Consent Agenda Items:

- 9/10. **Motion to approve the minutes and financials as submitted by J. Osbourn and second by B. Dean. Passed on a 6/0/0 vote.**

Old Business:

11. Approve 2026-2027 CCRCD Personnel Manual with changes to Personnel - Policy 3.10 for Employee Benefits – **Motion to approve Personnel Manual Policy 3.10 with changes by J. Osbourn and second by T. Wittke. Passed on a 6/0/0 vote.**

New Business:

12. Review CCRCD program needs for Post-Fire Recovery – T. Walley stated we have received calls to inquire if we could help with the Gann Fire recovery. It was noted that we are able within the parameters of some of our current grants. NRCS has materials available. It was suggested that we add all hazard recovery to our Resilience Response Program. Board gave its support to move forward with planning and implementation of the program.
13. Review maintenance and capital improvements needed – **Tabled.**
14. Approve Letters of Support for local and partner projects – **Motion to approve all four Letters of Support by J. Marsili and second by B. Dean. Passed on a 6/0/0 vote.**
15. Approve submission of Out-of-Area Service for CCRCD Programs. – **Motion to approve submission by B. Dean and second by T. Wittke. Passed on a 6/0/0 vote**
16. Approve Mason, Bruce & Girard contract amendment #2. – **Motion to approve contract amendment by J. Osbourn and second by J. Marsili. Passed on a 6/0/0 vote**

ANNOUNCEMENTS:

1. Board Announcements – B. Dean reported he has been elected to the CARCD Board.
2. Staff Announcements – C. Shaw noted all 700s are past due; E. Livernois reported starting her Watershed Volunteer Training and asked board members to attend.

Adjournment of meeting – Adjourned at 7:13 pm.

Next meeting is scheduled for Thursday, September 10, 2026 at 6:00 pm.

Attest:

President, Julia Marsili _____

Date _____

Secretary, Mary Cole _____

Date _____

Calaveras County Resource Conservation District

Profit & Loss Budget vs. Actual

July through August 2026

	Jul - Aug 26	Budget	% of Budget
Ordinary Income/Expense			
Income			
Direct Public Support			
Individ, Business Contributions	442.80		
Total Direct Public Support	442.80		
Investments			
Interest-Savings, Short-term CD	18.91		
Total Investments	18.91		
Program Income			
Indirect Costs	10,266.98	330,746.57	3.1%
Partnership Contracts	0.00	15,000.00	0.0%
Program Revenue	114,164.06	3,328,768.46	3.4%
Total Program Income	124,431.04	3,674,515.03	3.4%
Rental Income	2,356.68	15,707.48	15.0%
Total Income	127,249.43	3,690,222.51	3.4%
Gross Profit	127,249.43	3,690,222.51	3.4%
Expense			
Asset Mgt Reserve Expense	0.00	33,701.90	0.0%
Contract Services			
Contractor Services	42,281.50	2,451,179.07	1.7%
Total Contract Services	42,281.50	2,451,179.07	1.7%
Facilities and Equipment			
Capital Building Improvements	0.00	18,000.00	0.0%
Facility Maintenance	625.00	11,675.00	5.4%
Property Insurance	0.00	1,200.00	0.0%
Property Taxes	0.00	330.00	0.0%
Utilities	1,223.01	2,193.20	55.8%
Total Facilities and Equipment	1,848.01	33,398.20	5.5%
Insurance Expense			
Insurance - Liability, D and O	8,930.74	7,692.00	116.1%
Total Insurance Expense	8,930.74	7,692.00	116.1%
Operations			
Books, Subscriptions, Reference	50.00		
Computer Software	2,260.19	11,470.03	19.7%
Field Supplies	0.00	4,430.00	0.0%
Office Equipment	0.00	3,000.00	0.0%
Office Supplies	745.84	3,320.00	22.5%
Outreach	407.10	15,000.00	2.7%
Outreach/Adv Public Ann	0.00	254.00	0.0%
Outreach/Hospitality for Events	39.19	1,000.00	3.9%
Outreach/Promo Items	0.00	634.21	0.0%
Outreach/Signage & Printing	0.00	7,748.15	0.0%
Outreach/Supplies & Postage	0.00	1,900.00	0.0%
Outreach/Venue & Booth Fees	580.00	1,444.31	40.2%
Payroll Processing	0.00	2,552.00	0.0%
Postage, Mailing Service	0.00	305.17	0.0%
Printing and Copying	77.94	780.00	10.0%
Telephone, Telecommunications	588.24	3,800.00	15.5%
Website	377.28	977.28	38.6%
Total Operations	5,125.78	58,615.15	8.7%
Operations Reserve Expense	0.00	120,000.00	0.0%

Calaveras County Resource Conservation District

Profit & Loss Budget vs. Actual

July through August 2026

	Jul - Aug 26	Budget	% of Budget
Other Types of Expenses			
Bank Service Fee	30.00		
Memberships and Dues	115.00	2,771.00	4.2%
Staff Development	0.00	3,400.00	0.0%
Total Other Types of Expenses	145.00	6,171.00	2.3%
Payroll Expenses			
Health Insurance	1,633.78	25,874.10	6.3%
HRA Reimbursement	1,647.64		
Simple IRA Employer Contrib	0.00	15,202.72	0.0%
Worker's Compensation Insurance	4,899.20	9,628.39	50.9%
Payroll Expenses - Other	74,857.56	551,449.47	13.6%
Total Payroll Expenses	83,038.18	602,154.68	13.8%
Professional Fees			
Auditor	3,750.00	15,000.00	25.0%
Total Professional Fees	3,750.00	15,000.00	25.0%
Travel			
Conference, Convention, Meeting	0.00	1,000.00	0.0%
Lodging	0.00	500.00	0.0%
Per Diem/Parking	0.00	500.00	0.0%
Travel			
Mileage Reimbursement	758.83	13,856.45	5.5%
Total Travel	758.83	13,856.45	5.5%
Total Travel	758.83	15,856.45	4.8%
Total Expense	145,878.04	3,343,768.45	4.4%
Net Ordinary Income	-18,628.61	346,454.06	-5.4%
Net Income	-18,628.61	346,454.06	-5.4%

Calaveras County Resource Conservation District
Balance Sheet
As of August 31, 2026

	Aug 31, 26
ASSETS	
Current Assets	
Checking/Savings	
Checking	47,608.16
Savings 2420 - Firewise Fest	5,071.56
Savings 2421 - Hunter PG&E 2026	42,596.46
Savings 2422-NW Calaveras	147,566.51
Savings 2423 - Open	500.62
Savings 2485 - Bummerville	113,998.01
Savings 2514 - WL Hab Fair	750.69
Total Checking/Savings	358,092.01
Accounts Receivable	
Accounts Receivable	248,363.39
Total Accounts Receivable	248,363.39
Total Current Assets	606,455.40
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	898,094.78
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	48,748.70
Total Accounts Payable	48,748.70
Other Current Liabilities	
Payroll Liabilities	
Simple IRA Contribution EE	2,050.68
Payroll Liabilities - Other	10,872.56
Total Payroll Liabilities	12,923.24
Unearned or Deferred Revenue	291,392.46
Total Other Current Liabilities	304,315.70
Total Current Liabilities	353,064.40
Total Liabilities	353,064.40
Equity	
Net Investment in Capital Asset	307,020.92
Retained Earnings	249,534.91
Net Income	-11,525.45
Total Equity	545,030.38
TOTAL LIABILITIES & EQUITY	898,094.78

Calaveras County Resource Conservation District

Check Detail

August 2026

Type	Num	Date	Name	Account	Paid Amount
Deposit		08/03/202		Checking	
General Jou...	CS ...	06/30/202		Undeposited ...	68.65
Payment		03/12/202	Cal Fire:Northwest Cala 5GA22228	Undeposited ...	-68.65
TOTAL					0.00
Liability Ch...		08/07/202	QuickBooks Payroll Service	Checking	
			QuickBooks Payroll Service	Direct Deposi...	-13,810.21
TOTAL					-13,810.21
Liability Ch...		08/24/202	QuickBooks Payroll Service	Checking	
			QuickBooks Payroll Service	Direct Deposi...	-12,092.39
TOTAL					-12,092.39
Check		08/30/202	Special District Risk Mgmt Aut...	Checking	
			Catalyst	Insurance - Li...	-50.00
			Catalyst	Insurance - Li...	-45.00
TOTAL					-95.00
Check		08/31/202	Walter Tryon	Checking	
			Amador RCD - Customer:DOC N...	Mileage Reim...	-77.75
			Federal Grants:USDA/NRCS 1335	Mileage Reim...	-28.96
			Amador RCD - Customer:Wildlife...	Mileage Reim...	-44.99
				Mileage Reim...	-38.53
TOTAL					-190.23
Check		08/31/202	Erin Livernois	Checking	
				Outreach/Ho...	-39.19
			PG&E:PG&E 2026 Hunter	Mileage Reim...	-120.84
			Federal Grants:BLM/Forest & Wo...	Mileage Reim...	-47.12
TOTAL					-207.15
Liability Ch...	ACH	08/03/202	CAPITAL GROUP	Checking	
				Simple IRA C...	-1,974.12
TOTAL					-1,974.12
Check	AWD	08/31/202	El Dorado Savings	Checking	
				Bank Service...	-30.00
TOTAL					-30.00
Check	Debit	08/01/202	Comcast	Checking	
				Telephone, T...	-167.96
TOTAL					-167.96

Calaveras County Resource Conservation District
Check Detail
August 2026

<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
Check	Debit	08/05/202	Staples	Checking	
				Office Supplies	-65.35
TOTAL					-65.35
Check	Debit	08/05/202	Microsoft	Checking	
				Computer So...	-84.00
TOTAL					-84.00
Check	Debit	08/07/202	Comcast	Checking	
				Telephone, T...	-126.26
TOTAL					-126.26
Check	Debit	08/11/202	Soil & Water Conservation	Checking	
				Memberships...	-115.00
				Books, Subsc...	-50.00
TOTAL					-165.00
Check	Debit	08/11/202	Adobe	Checking	
				Computer So...	-29.99
TOTAL					-29.99
Check	Debit	08/14/202	Staples	Checking	
				Office Supplies	-129.84
TOTAL					-129.84
Check	Debit	08/14/202	Microsoft	Checking	
				Computer So...	-118.17
TOTAL					-118.17
Check	Debit	08/17/202	Staples	Checking	
				Office Supplies	-56.13
TOTAL					-56.13
Check	Debit	08/18/202	Amazon	Checking	
				Office Supplies	-252.20
TOTAL					-252.20
Check	Debit	08/18/202	Adobe	Checking	
				Computer So...	-19.99
TOTAL					-19.99

Calaveras County Resource Conservation District

Check Detail

August 2026

Type	Num	Date	Name	Account	Paid Amount
Check	Debit	08/20/202	California Choice	Checking	
				Health Insura...	-1,088.13
TOTAL					-1,088.13
Check	Debit	08/20/202	Amazon	Checking	
				Office Supplies	-162.32
TOTAL					-162.32
Check	Debit	08/24/202	Intuit Quickbooks	Checking	
				Computer So...	-100.00
TOTAL					-100.00
Check	Debit	08/24/202	Intuit Quickbooks	Checking	
				Computer So...	-56.00
TOTAL					-56.00
Check	Debit	08/25/202	Zeffy Community	Checking	
				Office Supplies	-80.00
TOTAL					-80.00
Check	Debit	08/27/202	Mailchimp	Checking	
				Computer So...	-45.00
TOTAL					-45.00
Check	Debit	08/31/202	ParcelQuest	Checking	
				Computer So...	-199.95
TOTAL					-199.95
Liability Ch...	E-pay	08/11/202	EDD	Checking	
				Payroll Liabili...	-1,130.53
TOTAL					-1,130.53
Liability Ch...	E-pay	08/11/202	United States Treasury	Checking	
				Payroll Liabili...	-3,688.00
				Payroll Liabili...	-2,034.78
				Payroll Liabili...	-2,034.78
				Payroll Liabili...	-475.86
				Payroll Liabili...	-475.86
TOTAL					-8,709.28

Calaveras County Resource Conservation District

Check Detail

August 2026

Type	Num	Date	Name	Account	Paid Amount
Check	1079	08/10/202	San Andreas Sanitary District	Checking	
				Utilities	-116.43
TOTAL					-116.43
Check	1080	08/10/202	Calaveras Public Utility District...	Checking	
				Utilities	-87.92
TOTAL					-87.92
Check	1081	08/10/202	Daniel Jesus, Jr	Checking	
				Facility Maint...	-300.00
TOTAL					-300.00
Check	1082	08/11/202	Nicole Berg	Checking	
TOTAL					0.00
Check	1083	08/13/202	Nicole Berg	Checking	
				Facility Maint...	-150.00
TOTAL					-150.00
Check	1084	08/11/202	Gateway Press	Checking	
				Printing and ...	-49.88
TOTAL					-49.88
Bill Pmt -C...	1085	08/13/202	Mason Bruce & Girard	Checking	
Bill	Inv ...	07/31/202	Cal Fire:Northwest Cala 5GA22228	Contractor S...	-1,840.00
TOTAL					-1,840.00
Check	1086	08/13/202	PG&E- V	Checking	
				Utilities	-19.51
TOTAL					-19.51
Check	1087	08/13/202	Calaveras Power Agency (CPA)	Checking	
				Utilities	-384.80
TOTAL					-384.80
Check	1088	08/21/202	Jenny Lind Veterans Memorial ...	Checking	
			Cal Fire:Northwest Cala 5GA22228	Outreach/Ve...	-180.00
TOTAL					-180.00

Calaveras County Resource Conservation District
Check Detail
August 2026

Type	Num	Date	Name	Account	Paid Amount
Check	1089	08/21/202	Jenny Lind Veterans Memorial ...	Checking	
			Cal Fire:Northwest Cala 5GA22228	Outreach/Ve...	-400.00
TOTAL					-400.00
Check	1090	08/21/202	Mary Cole	Checking	
				Facility Maint...	-25.00
TOTAL					-25.00
Bill Pmt -C...	1091	08/31/202	Special District Risk Mgmt Aut...	Checking	
Bill	Inv ...	06/30/202		Insurance - Li...	-142.50
Bill	Inv ...	07/01/202		Worker's Co...	-4,899.20
Bill	Inv ...	07/01/202		Insurance - Li...	-8,835.74
TOTAL					-13,877.44

Calaveras County Resource Conservation District
Deposit Detail
August 2026

Type	Num	Date	Name	Account	Amount
Deposit		08/03/202		Checking	0.00
General Jou...	CS ...	06/30/202		Undeposited ...	-68.65
Payment		03/12/202	Cal Fire:Northwest Cala 5...	Undeposited ...	68.65
TOTAL					0.00
Deposit		08/10/202		Checking	946.63
Payment	260...	08/10/202	UCCE	Undeposited ...	-946.63
TOTAL					-946.63
Deposit		08/10/202		Checking	3,432.28
Payment	ACH	08/10/202	Catalyst	Undeposited ...	-3,432.28
TOTAL					-3,432.28
Deposit		08/25/202		Checking	96.40
			FishBio	Individ, Busin...	-96.40
TOTAL					-96.40
Deposit		08/27/202		Checking	216.54
			Stephen Wilcox	Outreach	-216.54
TOTAL					-216.54
Payment	Tbd	08/30/202	Sierra Nevada Conserva...	Checking	34,530.98
TOTAL					0.00
Deposit		08/31/202		Savings 242...	0.13
				Interest-Savi...	-0.13
TOTAL					-0.13
Deposit		08/31/202		Savings 242...	1.11
				Interest-Savi...	-1.11
TOTAL					-1.11
Deposit		08/31/202		Savings 242...	3.82
				Interest-Savi...	-3.82
TOTAL					-3.82
Deposit		08/31/202		Savings 242...	0.01
				Interest-Savi...	-0.01
TOTAL					-0.01

Calaveras County Resource Conservation District
Deposit Detail
August 2026

Type	Num	Date	Name	Account	Amount
Deposit		08/31/202		Savings 248...	2.90
				Interest-Savi...	-2.90
TOTAL					-2.90
Deposit		08/31/202		Savings 251...	0.02
				Interest-Savi...	-0.02
TOTAL					-0.02
Deposit		08/31/202		Checking	0.83
				Interest-Savi...	-0.83
TOTAL					-0.83

CCRC Building Income/Expense Report

	2018	2019	2020	2021	2022	Jan 24 -June 25	Fiscal Yr End 2026	Jul-26	Aug-26	Total All Dates
<u>Income:</u>										
CPUD	\$348.60									\$1,769.10
Common Ground	\$3,600.00	\$4,737.50	\$5,100.00	\$6,625.00	\$6,600.00	\$3,300.00				\$36,562.50
UCCE	\$1,261.34	\$3,724.18	\$3,540.50	\$3,581.92	\$6,931.42	\$16,851.71	\$10,498.24	\$946.63	\$1,030.05	\$56,715.07
Multiple Use Managers						\$1,100.00	\$1,200.00			\$2,300.00
Motherlode Bonsai Club	\$0.00	\$0.00	\$240.00	\$375.00	\$75.00	\$150.00				\$1,140.00
RockSteady Adventures							\$800.00		\$200.00	\$1,000.00
Total Income	\$5,209.94	\$8,461.68	\$8,880.50	\$10,581.92	\$13,606.42	\$21,401.71	\$11,698.24	\$946.63	\$1,030.05	\$99,486.67
<u>Expenses:</u>										
CPUD	\$672.06	\$709.63	\$988.51	\$927.41	\$901.58	\$1,011.86	\$991.01	\$83.95	\$87.92	\$7,508.34
San Andreas Sanitary	\$1,009.61	\$1,280.41	\$1,391.33	\$1,192.97	\$1,206.83	\$1,364.01	\$1,325.14	\$110.89	\$116.43	\$10,531.68
CPPA	\$1,353.60	\$2,009.80	\$1,618.80	\$1,743.60	\$2,218.48	\$2,082.18	\$2,961.60	\$400.00	\$384.80	\$18,349.98
PG&E	\$422.44	\$1,400.71	\$1,057.48	\$1,221.74	\$1,512.10	\$1,427.63	\$1,661.36	\$19.51	\$19.51	\$10,590.11
Insurance				\$684.26	\$848.70	\$0.00	\$1,000.00	\$1,200.00		\$4,730.09
Sewer Repairs	\$8,500.00	\$0.00	\$0.00	\$0.00	\$230.00	\$0.00	\$0.00			\$8,730.00
A/C Repairs	\$142.16	\$0.00	\$2,039.02	\$145.19	\$1,088.99	\$0.00	\$7,272.29			\$13,127.35
Water Heater Repairs						\$1,150.00	\$0.00			\$1,150.00
General Maintenance	\$27.57	\$406.89	\$295.47	\$272.68	\$1,151.75	\$4,068.85	\$3,957.37	\$150.00	\$475.00	\$15,263.86
Total Expenses	\$12,127.44	\$5,807.44	\$7,390.61	\$6,187.85	\$9,158.43	\$11,104.53	\$19,168.77	\$1,964.35	\$1,083.66	\$89,981.41
Profit/Loss	(\$6,917.50)	\$2,654.24	\$1,489.89	\$4,394.07	\$4,447.99	\$10,297.18	(\$7,470.53)	(\$1,017.72)	(\$53.61)	\$9,505.26



Cooperative Watershed Management Program

Reclamation's WaterSMART Cooperative Watershed Management Program (CWMP) provides funding to grassroots, local watershed groups to encourage diverse stakeholders to develop collaborative solutions to address their water management needs. A watershed group is a self-sustaining, non-regulatory group that is composed of a diverse array of stakeholders, which may include, but is not limited to, private property owners, non-profit organizations, Federal, state, or local agencies, and tribes. Funding is provided for the support of watershed groups on a competitive basis for the development of watershed groups, watershed restoration planning, and watershed management project design.

Watershed Group Development and Restoration Planning (Phase I)



In 2012, Reclamation began providing funding for the development of watershed groups and for these groups to complete watershed restoration planning. As part of Phase I activities, applicants may use funding to perform stakeholder outreach; develop bylaws, a mission statement, watershed management project concepts, a watershed restoration plan; and complete watershed management project design work. Eligible applicants for Phase I include states, tribes, local and special districts (e.g., irrigation and water districts), local governmental entities, and non-profit organizations in the Western U.S. and capable of supporting the sustainable use of water resources within the watershed.

Featured Projects

Friends of the Teton River, Inc. will work collaboratively with irrigators and other stakeholders in Canyon Creek Watershed, a sub-basin of the Teton Watershed in eastern Idaho and western Wyoming, to plan irrigation infrastructure improvements and projects to maximize water supplies for irrigators and

improve instream flows for fish and wildlife. The Canyon Creek drainage comprises nearly a quarter of the Teton Watershed and is one of the few remaining spawning streams for native Yellowstone Cutthroat Trout, which are in significant decline. This project is supported by a group of Canyon Creek irrigators who have committed to working with Friends of the Teton River to allow access to lands for fisheries and hydrologic data collection, work on project design, to support implementation of projects designed

through this planning effort. Friends of the Teton River is an existing watershed group, established in 2000 by a diverse group of stakeholders, including farmers, anglers, scientists, local agencies, and environmental interests.

The **Upper Verde River Watershed Protection Coalition**, in Central Arizona, was successful in developing a watershed restoration plan that brought together multiple partners across resource areas and laid the foundation for watershed management projects. The coalition's initial step was to form a watershed task force composed of stakeholders with responsibility and accountability for land or water resources in the watershed. This task force then developed a plan that contained broad-scale vision and specific on the ground watershed restoration projects. Buy-in from the stakeholders has made it possible for the coalition to implement various projects outlined in the watershed restoration plan, which has attracted additional partners, including private landowners, additional agencies, and the wood products industry.

For more information: Please visit <https://www.usbr.gov/watersmart/cwmp/index.html> or contact Robin Graber, at 303-445-2764 or rgraber@usbr.gov.

For more information on selected projects, visit the WaterSMART Data Visualization Tool at www.usbr.gov/watersmart.



CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT

PO Box 1041 💧 San Andreas, CA 95249

info@CalaverasRCD.org

INDEPENDENT CONTRACTOR AGREEMENT

Between

Calaveras County Resource Conservation District (CCRCD)

And

Calaveras Band of Mi-Wuk Indians Cultural and Land Stewardship Institute

For: San Andreas East Fuel Break

Grantor: CALFIRE

Grant Agreement: 5GG23221

Fiscal Agent: Calaveras County Resource Conservation District (CCRCD)

THIS CONTRACT AGREEMENT is made and entered into on September 18th, 2026 by:

Party 1: Calaveras County Resource Conservation District (herein after referred to as CCRCD), a California Special District located at 423 East St. Charles Street (physical address), P.O. Box 1041 (mailing address), San Andreas, CA 95249

and

Party 2: Calaveras Band of Mi-Wuk Indians Cultural and Land Stewardship Institute, (herein after referred to as CONTRACTOR),
PO Box 1452, Murphys, CA 95249
(209) 273-8188
Adam2191983@gmail.com

RECITALS

1. The CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT (CCRCD), a California Special District desires to enter into an Independent Contractor Agreement with CONTRACTOR, an Independent Contractor for the performance of specified services on behalf of CCRCD.
2. CONTRACTOR represents that it has or will comply with all local, state, and federal laws

regarding any necessary permits and licenses that may be required under this Agreement to perform the services as an independent contractor, pursuant to this agreement.

3. CCRCD represents the GRANTOR that provides the funding source for the PROJECT through an executed agreement with CCRCD.
4. In consideration of the mutual promises contained herein, CCRCD and CONTRACTOR agree to the following:

SERVICES AND OBLIGATIONS OF CONTRACTOR

The period of this Agreement shall be from September 18th, 2026 to January 1st, 2027 or until the defined work is completed and approved by CCRCD and GRANTOR, whichever comes first.

1. CONTRACTOR understands this Agreement is for CONTRACTOR to perform tasks detailed in **“APPENDIX A, Scope of Work”**.
 - a. CONTRACTOR will be solely responsible for determining the means and methods for performing the services described herein. CONTRACTOR shall not assign this Agreement; any attempt to do so shall be void and have no effect. All of CONTRACTOR’S activities will be at their own risk, and CONTRACTOR is hereby given notice of responsibility for arrangements to guard against physical, financial, and other risks as appropriate. CONTRACTOR shall observe and abide by all applicable laws, regulations and stipulations including but not limited to those of CCRCD. CONTRACTOR agrees to perform the services with a standard of professional care, skill and diligence normally provided in the performance of similar services.
 - b. When operating, CONTRACTOR shall strictly adhere to the requirements of the CCRCD Fire Plan **“APPENDIX E, Fire Plan”**.
 - c. Except as specifically authorized by CCRCD in writing, information and other data developed or acquired by or furnished to CONTRACTOR in the performance of this agreement shall be used only in connection with services provided to CCRCD and shall become and be retained as the property of CCRCD.
2. CONTRACTOR guarantees that it will complete all defined tasks, as stated in **“APPENDIX A, Scope of Work”** during the term of this Agreement. CONTRACTOR shall immediately notify the CCRCD Project Manager of any expected or unexpected obstacles that may impact the completion of scheduled services. However, CONTRACTOR shall not be liable for such interruptions in performance beyond CONTRACTOR’S reasonable control. Both parties agree to maintain close communication throughout the duration of the project.
3. CONTRACTOR, at its sole cost and expense, shall maintain the following insurance:
 - a. Workers Compensation Insurance with statutory limits (not less than \$1,000,000 per occurrence).
 - b. A general Liability Insurance policy (not less than \$1,000,000 for personal injury and property damages per occurrence).
 - c. Business Auto Liability Insurance (not less than \$1,000,000 combined single limit for bodily

injury and property damages covering all vehicles including hired cars, owned and non-owned vehicles.

- d. CONTRACTOR shall add CCRCD to said insurance policies named as “additionally insured” and provide CCRCD Project Manager with proof of insurance certificates, included in **“APPENDIX B, Proof of Insurance Certificates,”** for all insurance policies throughout the full duration of this Agreement.
4. CONTRACTOR agrees that it will employ, at its own expense, all personnel necessary to perform the services required by this Agreement and in no event shall such personnel be the employees of CCRCD. All the services required hereunder shall be performed by CONTRACTOR or under its direction, and all personnel engaged therein shall be fully qualified under applicable federal, state, and local law to undertake the work performed by them.
- a. Upon satisfactory performance of services under this Agreement, CCRCD shall pay CONTRACTOR amounts as set forth in **“APPENDIX C, Payment Schedule.”**
 - b. When a section of work has been completed and CONTRACTOR wishes to submit an invoice, the Project Manager will validate the number of acres treated and verify that the prescription for the project unit has been fulfilled.
 - c. CONTRACTOR shall provide invoices no more frequently than twice monthly based on the number of acres completed and the total amount for the billing period approved by the Executive Director and by a representative of GRANTOR when applicable.
 - d. Total compensation for services shall not exceed \$9,900 at \$3,300 per acre and shall be based upon completed acres. CONTRACTOR’s reimbursement requests shall be in the form of itemized invoices submitted to the CCRCD Project Manager and the CCRCD Fiscal Manager.
 - e. Each invoice must be accompanied with the type of job, number of crew members engaged in the project, and the total number of hours worked.
 - f. Payment of said invoices shall not be past due until 30 (thirty) days after CCRCD has received the funds from GRANTOR.
 - g. It is mutually agreed upon that if the GRANTOR budget for the current and/or any subsequent years covered by this agreement does not appropriate sufficient funds for the project, the Agreement shall be of no further force and effect. In this event, the CCRCD shall have no liability to pay any funds whatsoever to CONTRACTOR or to furnish any other considerations under this Agreement, and CONTRACTOR shall not be obligated to perform any provision of this Agreement. CONTRACTOR’s assumption of risk of possible non-appropriation is part of the consideration for this Agreement. If funding for any fiscal year is reduced or deleted by the GRANTOR budget for purposes of this project, the CCRCD shall have the option to either cancel this Agreement or to offer an Agreement amendment to CONTRACTOR to reflect the reduced amount.
5. Services under this Agreement, upon signing this agreement, shall diligently proceed therewith in

accordance with the mutually agreed upon work schedule as defined in “**APPENDIX D, Work Schedule.**”

- a. The Contractor(s) shall work through a unit/subunit in an organized fashion and complete all required work with CCRCD approval in each unit before beginning work in another unit, unless agreed upon in writing by the Project Manager and CONTRACTOR.
6. CONTRACTOR understands and acknowledges that CCRCD may suffer damages as a result of CONTRACTOR’s tardiness in performance of its services under this Agreement. CONTRACTOR, therefore, agrees to give CCRCD or its designated representative as much notice as practical of any foreseeable delay in the completion of CONTRACTOR’S services by the completion dates as defined in “**APPENDIX D, Work Schedule.**”. CONTRACTOR further agrees to indemnify CCRCD for any damages suffered by CCRCD because of CONTRACTOR’S failure to perform its services in accordance with said work schedule when delays result from CONTRACTOR’S negligence.
7. CONTRACTOR agrees to indemnify, defend, and hold harmless CCRCD from any claim or liability of any nature whatsoever caused by any willful or negligent act or omission of CONTRACTOR, its agents, or employees, resulting from, arising out of, or in any way connected with CONTRACTOR’S performance of services required by this Agreement. CCRCD reserves the right to retain its own counsel in the event both parties are named in a lawsuit.
8. CONTRACTOR’S Employees and Agents
It is expressly understood and agreed upon that CONTRACTOR is and shall be deemed to be an independent contractor for all purposes. CCRCD shall have no responsibility with respect to CONTRACTOR’S employees or agents, nor any control over them.

CONTRACTOR agrees to comply with all federal and state wage and hour laws, unemployment insurance laws, workers’ compensation laws, executive orders, OSHA and labor laws, and further agrees to indemnify and hold harmless CCRCD from any claim or violation of any such laws and any and all other claims arising from or asserted in connection with the performance by CONTRACTOR under this agreement.

9. Failure to Perform:
 - a. In order to ensure faithful performance of this agreement and to reimburse CCRCD for any loss or damages suffered by reason of CONTRACTOR’S failure to perform in full or in part, CCRCD shall have the right to withhold monies due CONTRACTOR, a sum or sums sufficient to cover, in the judgment of CCRCD, such loss, damage or failure. In the event that CCRCD does withhold said sum or sums, CCRCD shall, in writing, notify CONTRACTOR stating specifically the terms in which CONTRACTOR is deficient so that CONTRACTOR may, if possible, cure the deficiencies and obtain a release of the withheld sums. If, within ten (10) days after written notice, CONTRACTOR has not cured the deficiencies, then CCRCD is expressly given the right by CONTRACTOR to take possession of project documents, data, reports, maps, and information and to remedy the problem by hiring other resources to complete the project. CONTRACTOR expressly agrees to provide all project materials to CCRCD and to abide by CCRCD’s decision. CONTRACTOR also agrees to accept payment for such work as has been completed to CCRCD’s satisfaction.

- b. In the event CONTRACTOR shall fail to comply with each and every term and condition of this Agreement to be kept and performed by it, and in the event such default shall not be remedied within ten (10) days after written notice thereof by CCRCD to CONTRACTOR, then and in such event, CCRCD shall have the right to terminate this agreement and it thereafter shall be of no further force or effect. The remedy provided in this section shall be provided for in addition to any and all other remedies by law or this Agreement.
- c. CCRCD shall compensate CONTRACTOR for 5GG23221 work assigned that is satisfactorily completed using the rates defined in “**APPENDIX C Payment Schedule**”. CONTRACTOR agrees and understands that all or a portion of assigned work payments may be withheld from payment for reasons detailed in item #9 “Failure to Perform.”
10. Force Majeure: The Parties shall not be liable for any failure to perform as required by this Agreement, to the extent such failure to perform is caused by any of the following: labor disturbances or disputes of any kind, failures of any required governmental approval, civil disorders, acts of aggression, acts of God, energy or other conservation measures, failure of utilities, mechanical breakdowns, materials shortages, disease, or similar occurrences.
11. CONTRACTOR shall acknowledge GRANTOR support of the Project in any publications, studies, reports, media posts, or social media posts that are made possible by or derived in whole or in part from this Project. Any news articles, brochures, seminars, or other promotional materials or media through which it publicizes the Project shall acknowledge GRANTOR support by stating language, where feasible, as dictated in “**APPENDIX F, Grantor Acknowledgement.**”

THIS AGREEMENT is hereby entered into on this day and year first above written:

Adam Lewis
Calaveras Band of Mi-Wuk Indians
Cultural and Land Stewardship Institute

Date

Trina Walley
Executive Director
Calaveras County Resource Conservation District (CCRCD)

Date

Attachments:

Appendix A	Scope of Work
Appendix B	Proof of Insurance Certificates
Appendix C	Payment Schedule
Appendix D	Work Schedule
Appendix E	Fire Plan

Appendix F	Grantor Acknowledgement
Appendix G	Job Reporting Form

APPENDIX A

SCOPE OF WORK

Project Name: **San Andreas East Fuel Break Project**
Grant Agreement: **5GG23221**

The CCRCD has identified the following tasks to be completed by the CONTRACTOR.

The CONTRACTOR shall furnish all labor and materials to execute the following items including, but not limited to:

Task 1: Work Site Preparation

- Search for and identify non-vegetative debris within dense brush, ground, grasses, and trees
- Cut away vegetation to gain access to non-vegetative debris
- Non-vegetative debris that cannot be moved should be flagged

Task 2: Cut and Pile Vegetation

- Hand cut and pile vegetation that is removed for access to nonvegetative debris
- Piles should be made in open areas away from trees and away from the dripline of tree crowns
- Piles should not be taller than 10' tall and 10' wide

Task 3: Pile and Flag Non-Vegetative Debris

- Move non-vegetative debris (ie. water lines, large blocks of concrete, existing debris piles, etc.) away from brushy areas and out from under trees
- Pile nonvegetative debris in open areas visible to equipment operators
- Flag piles made up of non-vegetative debris
- Flag any fixed/anchored non-vegetative debris that cannot be moved

Work will be identified and prioritized by CCRCD based on greatest need for work within the San Andreas East Fuel Break project area.

Project Provisions and Restrictions

- ☞ Geo-referenced maps will be provided to the contractor. These maps identify the outside perimeter of the project area and the CEQA boundary. The contractor will be responsible for working within this mapped perimeter.
- ☞ Some work may conducted along private or public roadways: traffic control will be required to warn vehicles of active fuels treatment operations when necessary: all traffic control and signs will be the responsibility of the Contractor and shall conform to Calaveras County requirements.
- ☞ All debris on public or private roads or on any private driveway needs to be removed. All paved roads, which include public roads and private driveways, must be swept or blown off at the end of each workday.
- ☞ Landscape vegetation and buffer areas between the properties may be retained depending on landowner preferences. Such retention designation will be noted with the use of plastic flagging.

- ☞ Grasses and other low annuals will not be treated.
- ☞ Any blackberries need to be prepped for treatment
- ☞ Hazards within the project area include barbed wire fences, dogs, poison oak, power lines, waterlines, vehicles, and other non-vegetative debris.
- ☞ Any cut vegetation falling into ditches, roads, road banks, trails, or adjacent properties should immediately be removed. All cut vegetation within the project area must be piled to be masticated or chipped.
- ☞ Equipment shall be cleaned before entering the project area to prevent spread of noxious weeds and pathogens. Equipment should be free of leaks, in good operating condition, and have spark arrestors or turbochargers to prevent fires if applicable.

GENERAL PROVISIONS

- ☞ The possibility for work to start at 6:00 am may be considered on a case-by-case basis.
- ☞ Fences dropped by CONTRACTOR must be put back up.
- ☞ All damage to public or private property or facilities caused by the CONTRACTOR will be repaired by the CONTRACTOR at their own expense.
- ☞ No prevailing wages will be required
- ☞ Startup of operations: within 60 days of final signing of contract, which includes submission of current insurances and certificates.

EXISTING FLAGGING COLORS.

Flagging was completed by CCRC and contracted resource specialists, including the RPF. The following is a key of the existing flagging that may be found during operations.

Pink Glow: Project Area

Orange Glow: Snags to retain (wrapped around trunk)

Orange Glow and/or O/W Striped STZ Flag: Cultural sites to protect

Orange Glow with O/W Striped STZ Flag: Protect woodrats nest

Blue with B/W Striped flag: Class III centerline (see map for specific delineation)

NOTE:

The primary parcel has unmapped waterlines and non-vegetative debris left over from previous growing operations. The current landowner has attempted to identify these but there is non-vegetative debris we do not know about. CONTRACTOR should take extra precautions in this parcel and work with the landowner to identify such debris.

APPENDIX B

PROOF OF INSURANCE CERTIFICATES

Contractor's insurance certificates begin on next page

APPENDIX C

Payment Schedule

Project Name: **San Andreas East Fuel Break Project**

Grant Agreement: **5GG23221**

Task	Payment
Task 1: Work Site Preparation	\$3,300 per completed acre; up to 3 acres
TOTAL COSTS NOT TO EXCEED	\$9,900

CCRCD will pay CONTRACTOR upon submitted invoices according to the following payment schedule:

- a) All compensation payments shall require an invoice.
- b) CONTRACTOR shall provide invoices no more frequently than twice monthly.
- c) If requested by the CCRCD, the Contractor shall provide any further documentation it has or can reasonably generate to verify the compensation and reimbursement sought by the Contractor.
- d) Contractor and the CCRCD Contract Manager shall work in good faith to resolve any invoicing discrepancies within 10 business days after notification that the discrepancy exists. Should a discrepancy result in a partial rejection of any item(s) invoiced, the Contractor shall submit a revised invoice for payment.
- e) Total compensation for all services shall not exceed **\$9,900 and \$3,300 per completed acre.**
- f) Payment of said invoices shall not be past due until thirty (30) days after CCRCD has received the funds from GRANTOR.
- g) If funding for any fiscal year is reduced or deleted by the GRANTOR budget for purposes of this project as described in Section 6 of the Agreement the CCRCD shall have the option to either cancel this Agreement or to offer an Agreement amendment to CONTRACTOR to reflect the reduced amount.
- h) CONTRACTOR will submit invoices to:

Calaveras County Resource Conservation District

Attn: Kaylee Tanner-Dillashaw

PO Box 1041

San Andreas, CA 95249

Email: kdillashaw@calaverasrcd.org **and** cshaw@calaverasrcd.org

APPENDIX D

WORK SCHEDULE

CONTRACTOR agrees commence the project commencement as soon as possible following contract execution, considering seasonal restrictions. After the execution of this contract, CONTRACTOR agrees with the target dates in the following project timeline.

Project Task	Completion Date
Task 1: Prep Work and Clean-up	November 1 st , 2026

Contractor shall complete all Work within the term of this Agreement with the option of an extension on Completion Date. Contractor shall immediately notify the CCRCD Project Manager of any expected or unexpected delays. Contractor shall not be liable for delays in performance beyond Contractor's reasonable control. Both parties shall maintain close communication throughout the duration of the project.

The Contractor(s) shall work through a unit/subunit in an organized fashion and complete all required work with CCRCD approval. Work will be completed outside of the Bird Nesting Season (August 31st - March 1st). However, if Project Manager and/or Field Contractor witness nesting/fledging activities not reported prior by bird survey contractor, CCRCD Staff must be notified immediately.

Points of Contact

CCRCD Project Manager: Kaylee Tanner-Dillashaw

Kdillashaw@calaverasrcd.org

209-768-1603

CCRCD Project Technician: Erin Livernois

elivernois@calaverasrcd.org

530-680-0662

APPENDIX E

FIRE PLAN

CC-RCD Fire Plan begins on next page

APPENDIX F

GRANTOR ACKNOWLEDGEMENT

i. PROGRAM ACKNOWLEDGEMENT/RECOGNITION

- a. All projects funded both fully and partially by the GGRF must clearly display, identify and label themselves as being part of the “California Climate Investments” program. The acknowledgement must contain the California Climate Investments and CAL FIRE logos as well as the following statement:

“Funding for this project provided by the California Department of Forestry and Fire Protection’s (CAL FIRE) Wildfire Prevention Grants Program as part of the California Climate Investments Program.”

A draft of the acknowledgement must be approved by the STATE prior to publication. For stationary projects, acknowledgement may include, but is not limited to, a sign on the project site. For other project types, such as vehicles, equipment, and consumer-based incentives, acknowledgement is encouraged by using a decal, sticker or other signage.

Guidance on California Climate Investments logo usage, signage guidelines, and high-resolution files are contained in a style guide available at:
www.caclimateinvestments.ca.gov/logo-graphics-request.

- ii. In addition, all projects funded both fully and partially by GGRF must contain the following statement in public announcements or press releases on said projects:

“San Andreas East Fuelbreak, is part of California Climate Investments, a statewide program that puts billions of Cap-and-Trade dollars to work reducing GHG emissions, strengthening the economy, and improving public health and the environment— particularly in disadvantaged communities. The Cap-and-Trade program also creates a financial incentive for industries to invest in clean technologies and develop innovative ways to reduce pollution. California Climate Investments projects include affordable housing, renewable energy, public transportation, zero-emission vehicles, environmental restoration, more sustainable agriculture, recycling, and much more. At least 35 percent of these investments are located within and benefiting residents of disadvantaged communities, low-income communities, and low-income households across California. For more information, visit the California Climate Investments website at:
www.caclimateinvestments.ca.gov.”

APPENDIX G

JOBS REPORTING FORM

The Fire Prevention Grant that funds this project is funded by Cap-and-Trade auction proceeds appropriated by the California Legislature to CAL FIRE, who is responsible for administering the funds allocated from the California Climate Investments (CCI) Program. To ensure accountability and transparency, CAL FIRE must collect and report data defining the benefits from these investments. To meet this requirement, each invoice submitted to the Calaveras County Resource Conservation District by your organization must include the following information:

Job Classification	Job Education Required	Job Experience Required	# of Jobs	Total Project Hours	Avg Hourly Wage	Health Insurance	Paid Leave	Retirement Plan

NOTE: Fill in the form using the separate file/email of the provided Excel document. For more information about the individual fields click on the Notes tab in that Excel document.



CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT

PO Box 1041 ♦ San Andreas, CA 95249

info@CalaverasRCD.org

Job Title: Executive Director

Location and Work Environment: Calaveras County RCD operates out of office located at 423 E St Charles St, San Andreas, CA and includes principal work area of Calaveras County.

Reports to: Board of Directors

Position Summary: The Executive Director is the organizational leader that is responsible for providing guidance in all matters relating to natural resource conservation and land stewardship. The Executive Director oversees the advancement of the CCRCD mission and providing long term vision and direction for the District that is consistent with District strategic plan, goals and objectives and policies established by the Board of Directors. The leadership role comprises of administration, programmatic development, and collaborative stakeholder engagement. The Executive Director reports to the district's 7-member Board of Directors.. All activities should be performed in a timely and accurate manner, with a high level of quality and customer service.

Duties and Responsibilities:

- Organizational and Program Development
 - Expand and develop CCRCD's grant-funded programs and projects to address the needs of local landowners and the conservation of natural resources.
 - Develop and implement a strategic plan, in partnership with CCRCD's Board of Directors and staff.
 - Maintain thorough knowledge of current and newly emerging issues, laws, and policies affecting natural resources and agriculture at the federal, state, and local levels.
- Community Outreach, Partner and Stakeholder Engagement
 - Host and participate in education and outreach activities including workshops, conferences, and community events.
 - Serve as the primary spokesperson for CCRCD, effectively representing the district's programs and points of view to the public while increasing the overall visibility of CCRCD.
 - Maintain, enhance, and foster strong working relationships with natural resource and agriculture agencies and organizations, landowners, regional and statewide associations, funders, and businesses.
 - Work with appropriate officials at the county, state, regional, and federal levels to promote the needs and objectives of CCRCD.
 - Develop and distribute a CCRCD Annual Report to stakeholders and the public.
 - Maintain communication and work closely with CCRCD's Board President and ad hoc/standing committees.
- Human Resources
 - Lead CCRCD's staff by developing workflows, processes, and staff policies



CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT

PO Box 1041 ♦ San Andreas, CA 95249

info@CalaverasRCD.org

- consistent with the district's overall strategic development and priorities.
- Oversee the recruitment and retention of staff and promote a positive workplace culture.
- Ensure personnel policies and performance are regularly reviewed.
- Grant & Contract Management
 - Assist in developing funding agreements, procurement documents, contracts for professional services and materials, memoranda of understanding and interagency agreements.
 - Manage grant projects to ensure deliverables are fulfilled.
 - Oversee and maintain CCRCD compliance and consistency with funding, contracting, and procurement rules, laws, and policies.
- Fund Development
 - Actively seek out funding and write grant proposals that maintain and expand the work of CCRCD.
 - Diversify CCRCD's revenue streams and plan for the long-term financial sustainability of the district.
- Administrative and Financial Management
 - Provide sound financial management including monitoring of cash flow, overall budget performance, financial forecasting, and preparation for the annual audit, in collaboration with CCRCD's Financial Manager, legal counsel, and independent auditor.
 - Review and execute contracts with grants, vendors and partners
 - Recruit, hire, train, support and evaluate all CCRCD staff.
 - Delegate administrative tasks to Fiscal Manager, Administrative Assistant and Project Managers as appropriate for efficient work flow.

The job description covers major job requirements and is not meant to be the only source for what activities this position might be expected to assist with. There may be other duties as assigned. This position requires interaction with staff and the public.

Desired Qualifications:

- Undergraduate degree in Resource Management, Natural or Applied Science, Public or Business Administration, or equivalent education and experience.
- Knowledge of natural resource conservation, forestry, wildfire mitigation, native plant and animal species, agriculture and ranching practices, or some combination of the above.
- Proven experience generating and managing funding sources, including grant writing, fundraising, and project and contract management.
- Strong interpersonal skills and ability to positively interact with a diverse group of stakeholders, staff, and board members.
- Ability to analyze data and make sound decisions to deliver high-quality and meaningful



CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT

PO Box 1041 ♦ San Andreas, CA 95249

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services to the community and funders.

- Experience in administration, planning, budgeting, and fiscal management.
- Strong computer skills and familiarity with Microsoft Office products and mapping software.
- Ability to interpret and make decisions in accordance with local, state, and federal laws.
- Ability to develop effective and comprehensive reports, correspondence, and other written materials.
- Strong public speaking ability to represent CCRCD compellingly and professionally.
- Ability to work with minimal supervision and think critically

Position Information: The Fiscal Manager position is a full-time, non-exempt position based on a flexible Monday through Friday daytime schedule. Position hours are subject to availability of grant funding. Job-related travel is required and some weekends may be necessary. Approved travel expenses incurred while conducting official RCD business will be paid on a reimbursement basis. A valid California driver's license and proof of insurance is required to be eligible for use and reimbursement of expenses of personal vehicles while conducting RCD business.

Compensation: Financial compensation will be commensurate with applicable experience (\$50-\$70/hour DOE). The incumbent will be eligible for enrollment in the RCD group health insurance plan with an annual employer contribution equivalent to 75% employee-only coverage of an RCD selected medical plan. The employee will also be eligible for 3% match contribution to a SIMPLE IRA through an RCD selected banking institution after 1 year of employment. Additional benefits include 2 weeks' paid vacation accrued uniformly throughout the year, and 40 hours of paid sick leave accrued annually, and 15 paid holidays (including 2 floating holidays for full-time employees).

Additional Work Environment: The physical requirements described here are representative of those that must be met by an employee to successfully perform the essential functions of the job. Position may require manual labor. Ability to lift up to 35 lbs.; ability to sit, walk and stand for intermittent periods of time and on a frequent basis; strength, dexterity, coordination; ability to climb, bend, stoop, squat, and reach on a frequent basis; ability to communicate on a telephone, via email, and in person; ability to properly prepare for long hours exposed to the elements. Calaveras County ranges from 20 to 8,100 feet in elevation. Summer temperatures can be over 100 degrees at lower elevations and snow can accumulate above 3,000 feet during winter months. Operations will allow for exposure to conditions such as dust, fumes, noise, heat, cold, rain, snow, and/or odors.

Equal Employment Opportunity: Candidates will be evaluated without discrimination for any non-merit reason such as race, color, religion, age, sex, national origin, politics, marital status, or physical handicap.



CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT

PO Box 1041 ♦ San Andreas, CA 95249

info@CalaverasRCD.org

Job Title: Fiscal Manager

Location and Work Environment: Calaveras County RCD operates out of office located at 423 E St Charles St, San Andreas, CA and includes principal work area of Calaveras County.

Reports to: Executive Director

Position Summary: The Fiscal Manager is responsible for overseeing all agency finance and accounting functions including project oversight, cash flow management, grant allocation, preparation of monthly and year-end financial reports, audits, and payroll. The Fiscal Manager ensures compliance with changes in accounting standards and reporting requirements. Other significant responsibilities include human resources support to the Leadership Team and fiscal support for all grants and contract monitoring reviews. All activities should be performed in a timely and accurate manner, with a high level of quality and customer service.

Duties and Responsibilities:

- **Oversee Project Management**
 - Oversee Project Bidding and Contracting Procedures
 - Oversee Project Implementation with Project Coordinator and Managers
 - Support Project Coordinator and Managers on budget management
- **Oversee Accounting Operations**
 - Manage accounts receivable
 - Manage accounts payable
 - Reconcile bank accounts
 - Prepare cash flow projections, analytics & forecasts as needed
 - Perform cost allocations across grants & functional expense categories
 - Track restricted vs unrestricted funds
 - Manage support staff as needed
 - Maintain database of fixed assets & calculation of depreciation expense
- **Payroll**
 - Prepare monthly and semi-monthly payroll
 - Support Directors and staff with payroll system
 - Reconcile and track benefits – paid time off accruals, retirement contributions
 - Complete all required payroll tax deposits
- **Report Preparation**
 - Prepare monthly and annual reports to the Board of Directors, including: Balance Sheet, Budget to Actual Profit and Loss Statement, Check Detail, Deposit Detail and other reports as needed.
 - Prepare & submit all payroll reports
 - Prepare grant reports as required by funders
- **Audits Coordination & Tax Filing Requirements**
 - Coordinate with and support independent auditors for preparation of Audited Financial Statements including: • Reconciliation of all financial accounts
 - Preparation of support schedules as needed



CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT

PO Box 1041 ♦ San Andreas, CA 95249

info@CalaverasRCD.org

- Evaluation of recommended adjusting journal entries
- Oversee worker's compensation & payroll audits as needed
- Human Resources
 - Assist with all new staff hired
 - Wage and hour law compliance
 - Management of benefits and paid time off policies and programs
 - Recruit, hire, train, support and evaluate staff supervised by this position
- Administration Functions
 - Manage liability and other insurance policies
 - Problem solve administrative matters such as billing errors and service problems.
 - Assist Program Directors with budget analysis & best practices for compliance with state and federal laws
 - Recommend continual process improvements for all tracking & reporting functions
 - Coordinate or perform administrative projects and special assignments and other duties as assigned.

The job description covers major job requirements and is not meant to be the only source for what activities this position might be expected to assist with. There may be other duties as assigned. This position requires interaction with administrative staff and the public.

Desired Qualifications:

- Must have solid financial management skills, with the ability to use QuickBooks and Excel accurately and efficiently.
- Proficient to advanced skills with Microsoft Word, PowerPoint, and Outlook. Experience with Adobe Acrobat, email programs and remote meetings.
- Knowledge of Human Resources and Labor Law requirements.
- Excellent communication skills (verbal and written) with knowledge of Business English and/or proficient with grammar.
- Ability to maintain a positive business demeanor with multiple priorities and time constraints of multiple deadlines.
- Requires exceptional interpersonal skills and the ability to communicate effectively with internal personnel, vendors and the public
- Ability to work with minimal supervision and think critically

Position Information: The Fiscal Manager position is a part-time, non-exempt position based on a flexible Monday through Friday daytime schedule. Position hours are subject to availability of grant funding. Job-related travel is required and some weekends may be necessary. Approved travel expenses incurred while conducting official RCD business will be paid on a reimbursement basis. A valid California driver's license and proof of insurance is required to be eligible for use and reimbursement of expenses of personal vehicles while conducting RCD business.



CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT

PO Box 1041 ♦ San Andreas, CA 95249

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Compensation: Financial compensation will be commensurate with applicable experience (\$40-\$60/hour DOE). The incumbent will be eligible for enrollment in the RCD group health insurance plan with an annual employer contribution equivalent to 75% employee-only coverage of an RCD selected medical plan. The employee will also be eligible for 3% match contribution to a SIMPLE IRA through an RCD selected banking institution after 1 year of employment. Additional benefits include 2 weeks' paid vacation accrued uniformly throughout the year, and 40 hours of paid sick leave accrued annually, and 15 paid holidays (including 2 floating holidays for full time employees).

Additional Work Environment: The physical requirements described here are representative of those that must be met by an employee to successfully perform the essential functions of the job. Position may require manual labor. Ability to lift up to 35 lbs.; ability to sit, walk and stand for intermittent periods of time and on a frequent basis; strength, dexterity, coordination; ability to climb, bend, stoop, squat, and reach on a frequent basis; ability to communicate on a telephone, via email, and in person; ability to properly prepare for long hours exposed to the elements. Calaveras County ranges from 20 to 8,100 feet in elevation. Summer temperatures can be over 100 degrees at lower elevations and snow can accumulate above 3,000 feet during winter months. Operations will allow for exposure to conditions such as dust, fumes, noise, heat, cold, rain, snow, and/or odors.

Equal Employment Opportunity: Candidates will be evaluated without discrimination for any non-merit reason such as race, color, religion, age, sex, national origin, politics, marital status, or physical handicap.



CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT

PO Box 1041 ♦ San Andreas, CA 95249

info@CalaverasRCD.org

Job Title: Administrative Assistant

Location and Work Environment: Calaveras County RCD operates out of office located at 423 E St Charles St, San Andreas, CA and includes principal work area of Calaveras County.

Reports to: Executive Director

Position Summary: The Administrative Assistance will function as the District's lead to coordinate central administrative processes (office services, central filing, communications/reception and printing), general purchasing requests, and general office duties. All activities should be performed in a timely and accurate manner, with a high level of quality and customer service.

Duties and Responsibilities:

- Perform administrative support duties as assigned by Executive Director and Fiscal Manager
- Perform project support duties as requested by Project Managers and Program Coordinators
- Provide general administrative support for the CCRCD team.
- Maintain and utilize various PC software packages such as Microsoft Word, Excel, Outlook, SharePoint & Adobe to generate documents, and create spreadsheets.
- Research cost and purchase supplies and equipment as needed or requested.
- Assist with District correspondence via mail, Email, social media, and telephone.
- Develop and maintain a contact database.
- Attend events and/or RCD functions as needed.
- Standard office organization and management duties such as handling mail, filing (electronic and digital), checking and ordering office supplies.
- Assist with organizing documents for grant billing and reporting.
- Assist with the preparation and distribution of the District's monthly board meeting documents
- Provide administrative support to the CCRCD Executive Director, Fiscal Manager and Standing Committees by preparing correspondence materials, public meeting posting and meeting scheduling.
- Provide support for facility management with tenant communications, scheduling maintenance and repairs as needed.
- Coordinate and assist with outreach including social media, digital and print media, design of outreach flyers and materials, and ordering prints.
- Coordinate or perform administrative projects and special assignments and other duties as assigned.

The job description covers major job requirements and is not meant to be the only source for what activities this position might be expected to assist with. There may be other duties as assigned. This position requires interaction with administrative staff and the public.



CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT

PO Box 1041 ♦ San Andreas, CA 95249

info@CalaverasRCD.org

Desired Qualifications:

- Must have solid administrative skills, with the ability to learn new software quickly and efficiently.
- Proficient to advanced skills with Microsoft Word, Excel, PowerPoint, and Outlook. Experience with Adobe Acrobat, email programs and remote meetings.
- Knowledge of Brown Act and Public Agency requirements.
- Excellent communication skills (verbal and written) with knowledge of Business English and/or proficient with grammar.
- Ability to maintain a positive business demeanor with multiple priorities and time constraints of multiple deadlines.
- Requires exceptional interpersonal skills and the ability to communicate effectively with internal personnel, vendors and the public
- Ability to work with minimal supervision and think critically

Position Information: The Administrative Assistant position is a part-time, non-exempt position based on a flexible Monday through Friday daytime schedule. Position hours are subject to availability of grant funding. Job-related travel is required and some weekends may be necessary. Approved travel expenses incurred while conducting official RCD business will be paid on a reimbursement basis. A valid California driver's license and proof of insurance is required to be eligible for use and reimbursement of expenses of personal vehicles while conducting RCD business.

Compensation: Financial compensation will be commensurate with applicable experience (\$25-\$40/hour DOE). The incumbent will be eligible for enrollment in the RCD group health insurance plan with an annual employer contribution equivalent to 75% employee-only coverage of an RCD selected medical plan. The employee will also be eligible for 3% match contribution to a SIMPLE IRA through an RCD selected banking institution after 1 year of employment. Additional benefits include 2 weeks' paid vacation accrued uniformly throughout the year, and 40 hours of paid sick leave accrued annually, and 15 paid holidays (including 2 floating holidays for full time employees).

Additional Work Environment: The physical requirements described here are representative of those that must be met by an employee to successfully perform the essential functions of the job. Position may require manual labor. Ability to lift up to 35 lbs.; ability to sit, walk and stand for intermittent periods of time and on a frequent basis; strength, dexterity, coordination; ability to climb, bend, stoop, squat, and reach on a frequent basis; ability to communicate on a telephone, via email, and in person; ability to properly prepare for long hours exposed to the elements. Calaveras County ranges from 20 to 8,100 feet in elevation. Summer temperatures can be over 100 degrees at lower elevations and snow can accumulate above 3,000 feet during winter months. Operations will allow for exposure to conditions such as dust, fumes, noise, heat, cold, rain, snow, and/or odors.



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AGENDA ITEM No. ??

DATE OF MEETING: September 10, 2026

TITLE: Approval of State Disability Insurance for Employees

Presenter: Catherine Shaw

BACKGROUND: CCRCD has been exempt from participation in the California State Disability Insurance program. At the July 20, 2026, staff meeting, staff unanimously agreed that management should pursue the application process to establish an SDI account with the Employment Development Department, allowing employees to participate in the program in the future. As part of the application process, CCRCD must provide a copy of the board resolution showing that the governing body approved filing an application for elective coverage under Section 709 of the California Unemployment Insurance Code (CUIC).

SUPPORTING MATERIALS: Copy of the signed application, Form DE1378M

Reviewed By: RCD Administrative Staff	Date Recommendations Proposed: September 10, 2026
Date Approved by Board of Directors: September 10, 2026	Witnessed By:

DRAFT 2021

**CALAVERAS COUNTY RESOURCE
CONSERVATION
DISTRICT**

**Annual Financial Report
For the Year Ended June 30, 2024**

CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT
Annual Financial Report
For the Fiscal Year Ended June 30, 2024

DRAFT 2021

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CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT
Appointed Officials
June 30, 2024

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Board of Directors:

Julia Marsili	President
Kent Lambert	Vice President
Lynn Sullivan.....	Director
Trevor Witkke.....	Director
Sarah Hodson	Director
John Osbourn	Director
Vacancy.....	Director

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INDEPENDENT AUDITOR'S REPORT

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

Opinions

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Calaveras County Resource Conservation District, as of June 30, 2024, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Calaveras County Resource Conservation District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

Required Supplementary Information

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

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Milpitas, California
June 8, 2026

CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT
Management's Discussion and Analysis
June 30, 2024

DRAFT 2021

As management of the Calaveras County Resource Conservation District, we offer the readers of the Calaveras County Resource Conservation District's financial statements this narrative overview and analysis of the financial activities of the Calaveras County Resource Conservation District for the fiscal year ended June 30, 2024.

Financial Highlights

- Total assets reported a balance of \$1,486,914
- Total liabilities reported a balance of \$1,012,501
- Total program revenues reported a balance of \$2,027,215 or 99.08 percent of total revenues
- Total general revenues reported a balance of \$18,071 or 0.92 percent of total revenues
- Total expenses reported a balance of \$2,084,815

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. Over time, 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 taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Calaveras County Resource Conservation District include resource conservation.

The government-wide financial statements can be found on pages 10-11 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 demonstrate compliance with finance-related legal requirements. All of the funds of the Calaveras County Resource Conservation District are reported in one category: governmental funds.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported

CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT
Management's Discussion and Analysis
June 30, 2024

DRAFT 2024

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 individual governmental fund. 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 are 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 12-15 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 17-20 of this report.

Government-wide Financial Analysis

Calaveras County Resource Conservation District's Statement of Net Position

	2024	2023	\$ Change	% Change
Assets				
Current assets	\$ 1,218,348	\$ 1,007,753	\$ 210,595	20.90%
Capital assets, net	268,566	276,257	(7,691)	-2.78%
Total assets	1,486,914	1,284,010	202,904	15.80%
Liabilities				
Current liabilities	1,007,962	770,068	237,894	30.89%
Long-term liabilities	4,539	-	4,539	
Total liabilities	1,012,501	770,068	242,433	31.48%
Net Position:				
Net investment in capital assets	268,566	276,257	(7,691)	-2.78%
Unrestricted	205,847	237,685	(31,838)	-13.40%
Total net position	\$ 474,413	\$ 513,942	(39,529)	-7.69%

CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT
Management's Discussion and Analysis
June 30, 2024

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Calaveras County Resource Conservation District's Changes in Net Position

	<u>2024</u>	<u>2023</u>	<u>\$ Change</u>	<u>% Change</u>
Revenues:				
Program revenues				
Operating grants and contributions	\$ 2,027,215	\$ 1,133,008	\$ 894,207	78.92%
General revenues				
Investment earnings	16,993	17,631	(638)	-3.62%
Miscellaneous	1,078	-	1,078	
Total revenues	<u>2,045,286</u>	<u>1,150,639</u>	<u>894,647</u>	<u>77.75%</u>
Expenses:				
Resource conservation	2,084,815	963,404	1,121,411	116.40%
Total expenses	<u>2,084,815</u>	<u>963,404</u>	<u>1,121,411</u>	<u>116.40%</u>
Increase (decrease) in net position	(39,529)	187,235	(226,764)	-121.11%
Net position - beginning	513,942	326,707	187,235	57.31%
Net position - ending	<u>\$ 474,413</u>	<u>\$ 513,942</u>	<u>\$ (39,529)</u>	<u>-7.69%</u>

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

- Cash decreased by \$552,887
- Receivables increased by \$763,482
- Capital assets, net of accumulated depreciation decreased by \$7,691

Changes in liabilities were due to the following:

- Accounts payable and accrued liabilities increased by \$491,792
- Unearned income decreased by \$253,898
- Long-term liabilities increased by \$4,539

The Calaveras County Resource Conservation District's overall net position decreased by \$39,529 from the prior fiscal year. The reasons for this overall decrease are discussed in the following sections for governmental activities.

Changes in revenues were due to the following

- Operating grants and contributions increased by \$894,207
- General revenues increased by \$643

Changes in expenses were due to the following:

- Resource conservation expenses increased by \$1,121,411

General Fund Budgetary Highlights

As finalized by the Board of Directors, budgeted revenues totaled \$3,175,629, expenditures totaled \$3,058,786. Revenues were budgeted to exceed expenditures by \$116,843.

Capital Assets and Debt Administration

Capital Assets. The Calaveras County Resource Conservation District's investment in capital assets of as of June 30, 2024, reported \$268,566, 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, 2024

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	<u>2024</u>	<u>2023</u>	<u>\$ Change</u>	<u>% Change</u>
Land	\$ 93,947	\$ 93,947	\$ -	0.00%
Buildings and improvements	226,885	226,885	-	0.00%
Accumulated depreciation	(52,266)	(44,575)	(7,691)	17.25%
Total	<u>\$ 268,566</u>	<u>\$ 276,257</u>	<u>\$ (7,691)</u>	<u>-2.78%</u>

Major capital asset events during the current fiscal year include the following

- Depreciation expense of \$7,691

Long-term Debt

	<u>2024</u>	<u>2023</u>	<u>\$ Change</u>	<u>% Change</u>
Compensated absences	<u>\$ 4,539</u>	<u>\$ -</u>	<u>\$ 4,539</u>	

Economic Factors and Next Year's Budget

The Board of Directors adopted the District's next year's budget. The approval of the budget provides funding for the District's operating and capital costs for the 2024-2025 fiscal year.

Requests for Information

This financial report is designed to provide a general overview of the Calaveras County Resource Conservation District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the District Manager, Calaveras County Resource Conservation District, 423 E. Street, San Andreas, CA 95249.

FINANCIAL STATEMENTS

CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT**Statement of Net Position****June 30, 2024****Governmental
Activities****ASSETS**

Cash and investments	\$ 449,908
Receivables	768,440
Capital assets, not being depreciated	93,947
Capital assets, net of accumulated depreciation	174,619
Total assets	<u>1,486,914</u>

LIABILITIES

Accounts payable	595,883
Accrued liabilities	6,474
Unearned income	405,605
Compensated absences:	
Due in one year	908
Due in more than one year	3,631
Total liabilities	<u>1,012,501</u>

NET POSITION

Net investment in capital assets	268,566
Unrestricted	205,847
Total net position	<u>\$ 474,413</u>

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, 2024

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			Net (Expense) Revenue and Changes in Net Position
			Primary Government Governmental Activities
	Expenses	Operating Grants and Contributions	
Functions/Programs:			
Primary government:			
Governmental activities:			
Conservation	\$ 2,084,815	\$ 2,027,215	\$ (57,600)
Total governmental activities	\$ 2,084,815	\$ 2,027,215	\$ (57,600)
General revenues:			
Investment earnings			16,993
Other revenue			1,078
Total general revenues			18,071
Change in net position			(39,529)
Net position - beginning			513,942
Net position - ending			\$ 474,413

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

CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT

**Balance Sheet
Governmental Funds
June 30, 2024**

DRAFT 2027

	<u>General</u>
ASSETS	
Cash and cash equivalents	\$ 449,908
Receivables	768,440
Total assets	<u>1,218,348</u>
LIABILITIES	
Accounts payable	595,883
Accrued expenses	6,474
Unearned income	405,605
Total liabilities	<u>1,007,962</u>
FUND BALANCES	
Unassigned	210,386
Total fund balances	<u>210,386</u>
Total liabilities and fund balances	<u>\$ 1,218,348</u>

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

CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
June 30, 2024

DRAFT 2/28/27

Fund Balances - Governmental Funds

\$210,386

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

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

268,566

Long-term liabilities that are not due and payable in the current period, and therefore, are not reported in the funds.

Compensated absences

(4,539)

Net Position of Governmental Activities

\$474,413

CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2024

DRAFT 2027

	<u>General</u>
REVENUES	
Intergovernmental	2,027,215
Investment earnings	16,993
Other revenues	1,078
Total revenues	<u>2,045,286</u>
 EXPENDITURES	
Current	
Conservation	<u>2,072,585</u>
Total expenditures	<u>2,072,585</u>
 Net change in fund balances	 (27,299)
 Fund balances-beginning	 <u>237,685</u>
 Fund balances-ending	 <u><u>\$ 210,386</u></u>

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, 2024

DRAFT 2021

Net change in fund balances - governmental funds

\$ (27,299)

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.

(7,691)

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds

Change in Compensated absences

(4,539)

Change in net position of governmental activities

\$ (39,529)

CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT
Index to the Notes to the Financial Statements
June 30, 2024

DRAFT 2021

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CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT
Notes to the Financial Statements
June 30, 2024

DRAFT 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 advice to 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.

The District reports the following major governmental fund:

CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT
Notes to the Financial Statements
June 30, 2024

DRAFT 2021

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

C. *Cash and Investments*

Cash and cash equivalents include amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the government. 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. *Use of Estimates*

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

F. *Fund Balances*

In the governmental fund financial statements, fund balance may be composed of five classifications designed to disclose the hierarchy of constraints placed on how fund balance can be spent. For purposes of fund balance classification, expenditures are to be spent from restricted fund balance first, followed in order by committed fund balance, assigned fund balance, and lastly unassigned fund balance. The governmental fund types classify fund balances as follows:

- **Nonspendable Fund Balance** – This classification includes amounts that cannot be spent because they are either (a) not in spendable form (e.g., inventory) or (b) legally or contractually required to be maintained intact (e.g., long-term amount of loans/note receivable).
- **Restricted Fund Balance** – This classification includes amounts that are restricted to specific purposes by external parties, constitutional provisions, or imposed by creditors (e.g., bond covenants).
- **Committed Fund Balance** – This portion of fund balance can only be used for specific purposes determined by a formal action of the District's highest level of decision-making authority. Any changes or removal of specific purpose requires majority action by the governing body.
- **Assigned Fund Balance** – The portion of fund balance that the District intends to use for specific purposes as expressed by the governing body itself, the budget document, or delegated official, the District Manager.
- **Unassigned Fund Balance** – The portion of the fund balance available for any purpose. Includes all spendable amounts not classified as nonspendable, restricted, committed, or assigned. The General Fund is the only fund that would report a positive amount in the unassigned fund balance.

When expenditures are incurred for purposes for which both restricted and unrestricted fund balances are available, the District's policy is to apply restricted fund balances first, then unrestricted fund balances as needed.

CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT
Notes to the Financial Statements
June 30, 2024

DRAFT 2021

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. Net Position

Net position is the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources. Net investment in capital assets represents capital assets less accumulated depreciation less any outstanding debt and deferred inflows and outflows related to the acquisition, construction, or improvement of those assets.

I. Revenues and Expenditures/Expenses

Program revenues – Amounts reported as program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided or fines imposed by a given function, (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

General Revenues – Amounts reported as general revenues include (1) investment earnings and (2) other revenues.

Note 2 – Cash

Classification

The District's cash and investments consist of the following at June 30, 2024:

Government-wide Statement of Net Position	Total
Governmental activities - cash and investments	\$ 449,908
Total cash and investments	\$ 449,908

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, 2024, the District's bank balance was \$449,908 of which \$199,908 of the amount was exposed to custodial credit risk because up to \$250,000 was insured with the FDIC. The book bank balance is reported at \$449,908.

CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT
Notes to the Financial Statements
June 30, 2024

DRAFT 2021

Note 3 – Capital Assets

The following is a summary of changes in capital for the fiscal year ended June 30, 2024

	<u>Balance</u> <u>July 1, 2023</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance</u> <u>June 30, 2024</u>
Governmental 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	(44,575)	(7,691)	-	(52,266)
Total accumulated depreciation	<u>(44,575)</u>	<u>(7,691)</u>	<u>-</u>	<u>(52,266)</u>
Total capital assets being depreciated, net	<u>182,310</u>	<u>(7,691)</u>	<u>-</u>	<u>174,619</u>
Total capital assets, net	<u>\$ 276,257</u>	<u>\$ (7,691)</u>	<u>\$ -</u>	<u>\$ 268,566</u>

Depreciation expense was charged to the following function as follows

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

Note 4 – Long-Term Obligations

A summary of changes in long-term obligations is as follows:

	<u>Balance at</u> <u>July 1, 2023</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance at</u> <u>June 30, 2024</u>	<u>Due in</u> <u>One Year</u>
Governmental activities					
Compensated absences	\$ -	\$ 7,173	\$ (2,634)	\$ 4,539	\$ 908
Total	<u>\$ -</u>	<u>\$ 7,173</u>	<u>\$ (2,634)</u>	<u>\$ 4,539</u>	<u>\$ 908</u>

Note 5 – Litigation

At June 30, 2024, 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 6 – 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 the 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), and employee faithful performance (\$1,000 deductible). There were no settlements in excess of the insurance coverage in any of the three prior fiscal years. The annual contribution is \$2,705 for the property/liability program. The annual contribution is \$2,604 for the workers' compensation program (based on actual wages).

REQUIRED SUPPLEMENTARY INFORMATION

CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT

General Fund

**Budgetary Comparison Schedule
For the Year Ended June 30, 2024**

DRAFT 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	3,157,629	3,157,629	2,027,215	(1,130,414)
Investment earnings	18,000	18,000	16,993	(1,007)
Other revenue	-	-	1,078	1,078
Total revenues	<u>3,175,629</u>	<u>3,175,629</u>	<u>2,045,286</u>	<u>(1,130,343)</u>
EXPENDITURES				
Current				
Conservation	<u>3,058,786</u>	<u>3,058,786</u>	<u>2,072,585</u>	<u>986,201</u>
Total expenditures	<u>3,058,786</u>	<u>3,058,786</u>	<u>2,072,585</u>	<u>986,201</u>
Net change in fund balances	116,843	116,843	(27,299)	(144,142)
Fund balances-beginning	<u>237,685</u>	<u>237,685</u>	<u>237,685</u>	<u>-</u>
Fund balances-ending	<u>\$ 354,528</u>	<u>\$ 354,528</u>	<u>\$ 210,386</u>	<u>\$ (144,142)</u>

The notes to required supplementary information are an integral part of this statement.

CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT
Notes to Required Supplementary Information
June 30, 2024

DRAFT 2021

Note 1 Budgetary Basis of Accounting

The annual budget is adopted on a basis consistent with generally accepted accounting principles for the general fund. The appropriated budget is prepared by fund, function, and department. Appropriations in the general fund budget lapse at the end of the fiscal year.

Heat Illness Prevention Outdoor Program

Instructions

This is a stand-alone Outdoor Heat Illness Prevention program template to assist members with complying with the Cal/OSHA Outdoor requirements [CCR3395](#) [CCR 3396](#). If your District is also required to comply with the Indoor Heat Illness requirements [CCR 3396](#) a combined Indoor/Outdoor program and a stand-alone indoor program available in [MemberPlus](#) on the Risk Control page.

When developing your program, we recommend a thorough review of the regulations.

What Triggers the Requirements?

The regulation applies to all outdoor workspaces when outdoor work areas exceed **80° F**.

About the Template

During development it's important to review and customize the sample procedures to reflect the District's operations. **Shaded text** indicates specific information is needed and/or guidance is provided.

Important Links

- [Cal/OSHA Heat Illness Publications](#)

Questions and Assistance

The SDRMA Risk Control team is available to assist members with customizing written programs. Please feel free to contact us for any questions or assistance.

- Enriqueta Castro, Risk Control Manager, hcastro@sdrma.org or 916-231-4135
- Eric Lucero, Sr Risk Control Specialist, elucero@sdrma.org 916-869-0772
- Guillermo De La Torre, Sr Risk Control Specialist. gdelatorre@sdrma.org 916-469-7111

Please note, this template is based on our understanding of the regulations. This information does not ensure compliance with federal, state, county, or local regulations.

Please remove this instruction page when customizing your program.

**Calaveras County Resource Conservation
District**

**Outdoor
Heat Illness Prevention Program**

August 2026

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TABLE OF CONTENTS

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Appendices

- A. Types of heat illnesses, sign/symptoms, and what to do

Purpose & Scope

The Calaveras County Resource Conservation District has determined our employees may be exposed to excessive heat exposure from outdoor work environments. This program is in place to protect employees from heat hazards, as required by the Outdoor Heat Illness Prevention regulation [CCR 3395](#).

Outdoor Work Environments:

The District is required to comply with the requirements when outdoor work areas exceed **80° F**.

The District is committed to preventing heat-related illnesses by implementing the following key steps:

- Identifying outdoor work environments and conditions.
- Establishing water provisions.
- Ensuring access to shade in outdoor workspaces.
- Monitoring weather conditions for outdoor work environments.
- Establishing high-heat and heat wave procedures for outdoor work environments.
- Monitoring employee acclimatization for working in heat.
- Developing emergency response procedures and handling an ill employee who is showing symptoms of a heat related illness.
- Providing supervisor and employee training.

Our program is located on CARCD Sharepoint Administration Page – Staff (linked here [Staff](#)) in Policy folder (linked here - [POLICIES](#)) and Standard Operating Procedure – SOP folder (linked here - [SOP - Standard Operating Procedures](#))

Responsibilities

Program Administrator

The Executive Director has the overall responsibility for implementing and maintaining the Outdoor Heat Illness Prevention Program. Duties include:

- Establishing and updating the program as needed.
- Ensuring managers and supervisors have the training and resources to implement the program.

Managers/Supervisors

Managers and supervisors have the authority and responsibility for implementing the program at the affected worksites. Duties include:

- Notifying the Program Administrator when job duties or assignments change.
- Following all safety policies and procedures as outlined in the program.
- Attending required training.

- Training affected employees under their direction.

Employees

Employee responsibilities include:

- Following all safety policies and procedures as outlined in the program, and asking clarifying questions when warranted.
- Attending required training.

Applicable Locations & Job Classifications

Field work is the primary job classification and is applied to all job sites. Field work includes

Water Provision Procedures

Water Availability – The District will provide fresh, pure, suitably cool water, without charge, to our employees during work hours, regardless of the temperature. Typically, water will be made available through the use of water fountains, dispensers, and water bottles. Where drinking water is not plumbed or otherwise continuously supplied, drinking water containers will be brought to the worksite by the employees going into the field, so at least one quart per employee per hour is available during the entire shift.

Water Quality – Project Manager or Technician on site that day will check the water throughout the day to ensure it stays fresh, pure, and suitably cool. During hot weather or high indoor heat work conditions, the water will be cooler than the ambient temperature but not so cool as to cause discomfort.

Outdoor Water Locations - Water will be located as close as practicable to the areas where employees are working. If field terrain prevents the water from being placed as close as possible to the employees, bottled water or personal water containers will be made available, so employees will have drinking water readily accessible.

Water Drinking Reminders – Project Manager or Technician on site that day will remind and encourage employees to drink small quantities of water frequently throughout their shift. This will be done through tailgate meetings and throughout the day.

Sanitary Conditions - All water containers will be kept in sanitary condition. Water from non-approved or non-tested water sources (e.g., untested wells) is not permitted. If hoses or connections are used, they must be governmentally approved for potable drinking water systems as shown on the manufacturer's label.

Outdoor High Heat Temperatures - When the temperature is expected to equal or exceed 95°F, or during a heat wave, pre-shift meetings will be conducted to encourage employees to drink plenty of water and remind employees of their right to take a cool-down rest period when necessary. Additionally, the number of water breaks will be increased. Supervisors will lead by example, and employees will be reminded throughout the work shift to drink water.

Shade Access – Outdoor Workspaces

- Shade will be as close as practicable to the employees when outdoor temperatures exceed 80°F or more. When the temperature is below 80°F, access to shade will be provided promptly, when requested by an employee. Depending on the worksite, shade may be provided by trees or buildings. When natural shade is not available, other acceptable means of shade such as umbrellas, canopies, etc. to block the sunlight will be provided. In these instances, chairs, benches, sheets, towels, or any other items will be provided to allow employees to sit and rest without contacting the bare ground. Shade structures will be relocated as the work environment or location changes.

Note: The interior of a vehicle will not be used to provide shade unless the vehicle has a working air conditioner and is cooled down ahead of time.

- Enough shade will be available at the site to accommodate all of the employees who are on a break at any point in time. During meal periods, there will be enough shade for all employees who choose to remain in the general area of work or in areas designated for recovery and rest periods. To ensure that the provided shade will be enough, we will rotate employees in and out of breaks, including meal periods, and recovery and rest periods, if the number of employees in the crew is higher than the number that can fit comfortably under the shade.
- Employees will be informed of the location of the shade and will be encouraged to take a five-minute cool-down rest in the shade. Such access will be permitted at all times. An employee who takes a preventative cool-down rest break will be monitored, encouraged to remain in the shade, and asked if they are experiencing symptoms of heat illness. In no case will the employee be ordered back to work until signs and symptoms of heat illness have abated, and in no event less than 5 minutes in addition to the time needed to access the shade. ***Refer to the Emergency Response section for additional information.***
- Before trees or other vegetation are used to provide shade (such as in orchards), the thickness and shape of the shaded area will be evaluated to ensure that sufficient shadow is cast to protect employees throughout the workday, as the shade moves.
- Worksites that do not have natural shade options or in situations where it is not safe or feasible to provide access to shade (e.g., during high winds), the unsafe or unfeasible conditions will be documented, and work will be rescheduled in more favorable conditions.

Monitoring Weather – Outdoor Workspaces

When environmental risk factors create the possibility for heat illness, the supervisor/lead person will monitor the two-week forecast for the work area. Supervisors will review the forecasted temperature and humidity for the worksite and compare it against the National Weather Service Heat Index to evaluate the risk level for heat illness. It is important to keep in mind the temperature at which these warnings occur must be lowered as much as 15°F if the employees under consideration are in direct sunlight.

Weather information will be obtained by National Weather Service at www.weather.gov, utilizing weather applications, calling the local National Weather Service office, or utilizing the [OSHA/NIOSH Heat Safety Tool App](#) (downloaded on the CCRCD staff phone). Work schedules will be planned in advance, based upon the forecast. Modifications to the work schedules may be made accordingly, especially if a heat wave is expected. This monitoring will take place in high-heat conditions.

Prior to each workday, supervisors will be responsible for monitoring the weather. This weather information will be taken into consideration to determine when it will be necessary to make modifications to the work schedule (such as stopping work early, rescheduling the job, working at night or during the cooler hours of the day, increasing the number of water and rest breaks).

If schedule modifications are not possible and employees have to work during a high heat condition, supervisors will provide a tailgate meeting to reinforce heat illness prevention with emergency response procedures and review the weather forecast with the employees. In addition, supervisors will provide employees with an increased amount of water and rest breaks. Supervisors will ensure employees stop and take these breaks and closely observe all employees for signs of heat illness. Supervisors will also assign each employee a buddy to watch for signs of heat illness and ensure emergency procedures are initiated when someone displays signs of heat illness.

Supervisors will be responsible for periodically checking the temperature to monitor for sudden increases. Once the temperature exceeds 80°F, access to shade will be made available to employees. Once the temperature equals or exceeds 95°F, additional preventive measures such as the high-heat procedures will be implemented. See Access to Shade and High Heat Procedures for additional information.

High-Heat Procedures for Outdoor Workspaces

High heat procedures are additional preventive measures that are implemented when the temperature equals or exceeds 95°F.

- **Supervisor/Lead Communication** - Effective communication by voice, direct observation, mandatory buddy system, or electronic means will be maintained, so employees at the worksite can contact a supervisor/lead person when necessary. If the supervisor/lead person is unable to be near the employees to observe them or communicate with them, an electronic device, such as a cell phone, two-way radio, satellite phone, may be used.
- **Working Alone or Small Groups** - Frequent communication will be maintained with employees working solo or in smaller groups to be on the lookout for possible symptoms of heat illness. The employee(s) will be contacted regularly and as frequently as possible throughout the day, since an employee in distress may not be able to summon help on his or her own.
- **Signs of Heat Related Illness** - Effective communication and direct observation for alertness and/or signs and symptoms of heat illness will be conducted frequently. When the supervisor/lead person is not available, a designated alternate responsible person

will be assigned to look for signs and symptoms of heat illness. If a supervisor/lead person, designated observer, or any employee reports any signs or symptoms of heat illness in any employee, the supervisor/lead person or designated person will take immediate action commensurate with the severity of the illness (see Emergency Response Procedures).

- **Water & Cool-Down** - Employees will be reminded constantly throughout the work shift to drink plenty of water and take preventative cool-down rest break when needed.
- **Pre-shift Meetings** - Pre-shift meetings will be held to review the high-heat procedures to advise employees to drink plenty of water, and remind them to take cool-down rest periods when necessary.

Heat-Wave Procedures for Outdoor Workspaces

Heat wave means any day in which the predicted high temperature for the day will be at least 80°F *and* at least 10°F higher than the average high daily temperature in the preceding five days.

- During a heat wave, all employees will be closely observed by a supervisor or designee, as outlined in the High-Heat procedures.
- During a heat wave, workloads may be reduced, rest periods added, or the workday cut short or rescheduled.
- During a heat wave and before starting work, tailgate meetings will be held to review the heat illness prevention procedures, the weather forecast, and emergency response. In addition, if schedule modifications are not possible, employees will be provided with an increased number of water and rest breaks and will be observed closely for signs and symptoms of heat illness.
- Each employee will be assigned a “buddy” to be on the lookout for signs and symptoms of heat illness and to ensure emergency procedures are initiated when someone displays possible signs or symptoms of heat illness.

Acclimatization

- Acclimatization is the temporary adaptation of the body to work in the heat that occurs gradually when a person is exposed to it. The body needs time to adapt when temperatures rise suddenly, and an employee risks heat illness by not taking it easy when a heat wave or heat spike strikes, or when starting a new job that exposes the employee to heat to which the employee’s body hasn’t yet adjusted. Inadequate acclimatization can be significantly more perilous in conditions of high heat and physical stress. The following are additional protective procedures that will be implemented when conditions result in sudden exposure to heat that employees are not accustomed to.
- The weather will be monitored daily. The supervisor will be on the lookout for heat waves, heat spikes, or temperatures to which employees haven’t been exposed for several weeks or longer.

- New employees and those who have been newly assigned to a high-heat area will be closely observed by the supervisor or designee for the first 14 days. This will include visual observation and regular communication with employees about how they are feeling and any symptoms they may be experiencing.
- The intensity of the work will be lessened during a two-week break-in period by using procedures such as scheduling slower paced, less physically demanding work during the hot parts of the day and the heaviest work activities during the cooler parts of the day (early morning or evening). Steps taken to lessen the intensity of the workload for new employees will be documented.
- Employees and supervisors will be trained in the importance of acclimatization, how it is developed, and how these company procedures address it.

Emergency Response & Handling A Sick Employee

- **Before an Emergency Occurs** - Prior to assigning a crew to a particular worksite, the supervisor will:
 - Provide employees and the foreman with clear and precise directions (such as streets or road names, distinguishing features, and distances to major roads) of the site to avoid a delay of emergency medical services.
 - Ensure a qualified, appropriately trained, and equipped person will be available at the site to render first aid if necessary.
 - Ensure responsibility for calling emergency medical service is assigned to an English-speaking employee at the site.
 - Verify all supervisors carry cell phones, two-way radios, or other means of communication to ensure emergency medical services can be called.
 - Ensure all communication devices are functional at the worksite prior to each shift.
- **Signs of Severe Heat Illness** - Emergency service providers will be called immediately if a employee displays signs or symptoms of severe heat illness (e.g., decreased level of consciousness, staggering, vomiting, disorientation, irrational behavior, incoherent speech, convulsions, red and hot face), does not look okay, or does not get better after drinking cool water and resting in the shade. While the ambulance is en-route, first aid will be initiated (e.g., cool the employee by placing the employee in the shade, removing excess layers of clothing, placing ice packs in the armpits and groin area, and fan the victim). We will not let a sick employee go home, because even if they start to feel better, their condition could worsen, and they may die before reaching a hospital.
- **Calling Emergency Medical Services** - When emergency medical services are called, a supervisor will remain with the sick employee until emergency help arrives. If the area is remote, the supervisor must be able to provide clear and precise directions (such as streets or road names, distinguishing features, and distances to major roads) of the site to clearly communicate the location to emergency medical services. If needed, the supervisor/lead person will designate someone to physically go to the nearest road or

highway where emergency responders can see them. If necessary, employees will be transported to a place where they can be reached by emergency medical services.

- **Heat Wave/High-Heat Conditions** - During a heat wave, heat spike, or hot temperatures, employees will be reminded and encouraged to immediately report to their supervisor any signs or symptoms they are experiencing.
- **Training** - Employees and supervisors will be trained in these written procedures for emergency response.

Supervisor and Employee Training Requirements

Documented training will be conducted initially and annually thereafter. Where applicable, new employees will be assigned to an experienced co-worker, to ensure they understand the training and District procedures.

Supervisors

- Supervisors, who have employees that may be exposed to heat illness at the workplace, will be trained prior to being assigned to supervise their employees. Training will include the District's written procedures and the steps to follow when employees exhibit symptoms of heat illness at the workplace.
- Supervisors will be trained on the District's procedures on how to track weather and how weather information will be used to modify work schedules, increase water and rest breaks, or cease work when necessary.

Employees & Supervisors:

All exposed employees will be trained on the following:

- Procedures for complying with the requirements of the heat illness prevention regulation.
- The District's requirements to provide water and the importance of frequent consumption of small quantities of water.
- Location and access to outdoor shade.
- Access to preventable cool-down rest breaks.
- The concept, importance, and methods of acclimatization.
- The different types of heat illness and the common signs and symptoms of heat illness.
- The importance of employees immediately reporting symptoms for themselves and co-workers.
- The environmental and personal risk factors for heat illness, as well as the added burden of heat load on the body caused by exertion, clothing, and personal protective equipment.
- The appropriate first aid and/or emergency responses to the different types of heat illness and training on how heat illness may progress quickly from mild signs and symptoms to serious and life threatening illness.

- Procedures for contacting emergency medical services as outlined in the Emergency Response section.

Record Keeping

The following documentation will be maintained for 5 years. While the training record requirements in [CCR 3203](#) is 1 year, it is recommended that training records are retained for at least 3-5 years.

- Supervisor and employee heat illness prevention training will be conducted annually. Documentation will include the employee's name, training dates, type of training, and training provider.
- When access to outdoor shade is not safe or feasible (i.e.: during high winds), the unsafe or unfeasible conditions must be documented, as well as the alternate procedures used to provide access to shade that provides equivalent protection.

Appendix A

Types of heat illness, sign/symptoms, and what to do

The complete Safety Talk training handouts for both Outdoor Heat Illness Prevention are available in [MemberPlus](#) on the Risk Control page.



SAFETY talk



> HEAT ILLNESS PREVENTION

When outdoor temperatures exceed 80° Cal/OSHA requires employers to have additional prevention measures in place to protect employees from heat illnesses. Everyone can be susceptible to heat illness because it is about temperature, acclimatization, exertion, and hydration. This Safety Talk will help you understand the four types of heat illness and proactive measures you can take to prevent heat illness.

HEAT RASH

Heat rash is typically red clusters of small blisters/pimples on the skin. Usually on the neck, chest, groin, or in elbow creases.

What to do – Take a recovery break in a shady, cool area. Drink slightly cool water and keep rash dry.

HEAT CRAMPS

Cramps, muscle pain, or spasms are felt most in the arms and legs and can even occur after the work has stopped.

What to do – Take a recovery break in a shady, cool area. Drink slightly cool water. Wait for cramps to stop before doing any physical activity. Seek medical help if cramps last more than (1) hour or if you're on a low sodium diet or have heart problems.



HEAT EXHAUSTION

The body becomes overly stressed with symptoms such as:

- Cool, pale, clammy skin
- Heavy sweating
- Fatigue or weakness
- Shortness of breath
- Headache, dizziness, or fainting
- Nausea or vomiting
- Rapid heartbeat and breathing
- Thirst

What to do – Get out of the heat immediately. Loosen/remove clothing. Apply cool water/ice packs to the body. Drink slightly cool water and electrolytes. *Seek medical help.*

HEAT STROKE

This is the most serious stage of heat illness. Symptoms may include:

- Red, hot, dry skin with very little sweating
- High body temperature, 105° F or higher
- Headache, dizziness, confusion
- Nausea or vomiting
- Rapid pulse

What to do

CALL 911 IMMEDIATELY

- ✓ Get to a shady cool area and remove unnecessary clothing
- ✓ Drink slightly cool water if possible
- ✓ Fan vigorously
- ✓ Apply cool water to clothing or skin
- ✓ Apply ice packs under arms, to the neck, back, and groin area

SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY • 800.537.7790 • WWW.SDRMA.ORG

**Calaveras County Resource Conservation
District**

**INJURY AND ILLNESS PREVENTION
PROGRAM**

August 2026

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- A. Hazardous/Unsafe Condition Report Form
- B. Accident/Incident Investigation Form
- C. Employee Safety Training Matrix

Policy

The District believes that everyone benefits from a safe and healthy work environment and we are committed to maintaining a safe workplace and to complying with applicable laws and regulations governing safety. No function at Calaveras County Resource Conservation District is so critical as to require or justify a compromise of safety and health.

We have established this written Injury and Illness Prevention Program (IIPP) in accordance with Title 8, California Code of Regulations, Section 3203, of the General Industry Safety Orders. All employees are required to comply with our safety and health policies and practices. This includes employees at every level and in all positions.

This IIPP includes the following elements:

- Responsibility and Authority
- Compliance
- Communication
- Hazard Assessment
- Accident Investigation
- Hazard Correction
- Training and Instruction
- Record Keeping

Our IIPP and related forms are located at Our program is located on CARCD Sharepoint Administration Page – Staff (linked here [Staff](#)) in Policy folder (linked here - [POLICIES](#)) and Standard Operating Procedure – SOP folder (linked here - [SOP - Standard Operating Procedures](#))

Responsibility and Authority

IIPP Administrator:

The District's Executive Director is the designated IIPP Administrator and has the authority and responsibility for implementing and maintaining this IIPP. The role of the IIPP Administrator is to assist in the development, implementation, and maintenance of the IIPP. This includes:

- Ensuring department heads, managers, and supervisors understand their roles in the implementation of the IIPP.
- Developing an accountability system to ensure departments are complying with the IIPP requirements, including educating and training employees on their respective IIPP requirements.
- Periodically reviewing the IIPP to ensure its effectiveness and welcoming feedback from managers, supervisors, and employees.

Managers and supervisors:

Managers and supervisors are responsible for implementing and maintaining the IIPP in their work areas and for answering employee questions about the IIPP. This includes:

- Ensuring IIPP procedures and requirements are implemented and followed within their department.
- Conducting appropriate safety orientation and training, including department specific procedures, including the use and care of required personal protective equipment (PPE).
- Conducting required accident investigations, safety inspections, hazard identification, and hazard correction requirements as outlined in the IIPP.
- Encourage employees to report unsafe conditions with assurance that action will be taken without fear of reprisal.
- Recognize employee safety performance.

Employees:

Employees are responsible for the following:

- Following all written and verbal safety policies, procedures, and directives.
- Reporting all work-related injuries immediately to their supervisor.
- Perform their duties using safe work practices.
- Report unsafe conditions, work practices or hazards and equipment failures immediately to their supervisor.
- Asking questions when direction is unclear.

Compliance

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

The system to ensure all employees comply with these practices includes the following:

- Informing employees of the requirements within our IIPP in a readily understandable language
- Training all employees on general safety policies, rules, and work practices
- Recognizing employees who perform safe and healthful work practices
- Providing additional training to employees whose safety performance is deficient
- Disciplining employees for failure to comply with safe and healthful work practices.

Communication

We recognize open, two-way communication is essential to a safe workplace. All managers and supervisors are responsible for communicating with employees about occupational safety and health in a form readily understandable by all employees. Our communication system encourages all employees to inform their managers and supervisors about workplace hazards without fear of reprisal. Employees can report unsafe workplace conditions by talking to their supervisor and/or by completing the Unsafe Condition Report form (Appendix A). Employees can submit the form anonymously by placing in the Fiscal Manager inbox.

Our communication system includes:

- New employee orientation including a discussion of safety and health policies and procedures
- Review of our IIPP
- Safety training programs
- Regularly scheduled safety meetings
- Posted or distributed safety information

Hazard Assessment

The District has conducted a hazard assessment to identify potential hazards and exposures in our workplace. To continue to identify unsafe conditions, periodic inspections will be conducted to evaluate physical hazards, use of hazardous materials, and safe work practices. The periodic inspection schedule for the CCRCD office facility including conference room and employee work stations will be inspected quarterly.

In addition to the periodic inspection schedule, inspections will be conducted as required in the following situations:

- When we initially established our IIPP;
- When new substances, processes, procedures, or equipment that present potential new hazards are introduced into our workplace;
- When new, previously unidentified hazards are recognized;
- When occupational injuries and illnesses occur; and
- Whenever workplace conditions warrant an inspection

Hazard Correction

When unsafe or unhealthy work conditions, practices, or procedures are observed or discovered, they will be corrected in a timely manner based on the severity of the hazards.

When an imminent hazard exists that cannot be immediately corrected, the exposed employees will be removed from the immediate hazard except those needed to correct the condition and to address security issues. Employees who are required to correct the hazardous condition will be provided with the necessary protection.

Accident/Incident Investigations

Reporting

In the event you are injured or become ill as a result of your work activities; you must immediately notify your manager. If life threatening call 911 and seek emergency treatment. If non- life-threatening, contact 24/7 Nurse at 844.392.8071. Report to Executive Director or Fiscal Manager as soon as possible to ensure the proper Workers Comp provided assistance is made available to employee.

If you require medical treatment, you will be directed to the District's designated medical clinic unless you have pre-designated your personal physician to treat your workplace injuries. Fiscal Manager can provide you with additional information or answer any questions you may have.

Investigation

Workplace accidents/incidents resulting in injury or illness will be investigated by completing the Supervisor's Accident/Incident Investigation form (Appendix B). The goal of the investigation is to identify contributing factors and develop prevention measures to reduce reoccurrence.

Procedures for investigating workplace accidents and hazardous substance exposures include:

- Examining the workplace for factors associated with the accident/exposure
- Interviewing injured employees and witnesses
- Determining the cause of the accident/exposure
- Taking corrective action to prevent the accident/exposure from reoccurring
- Recording the findings and actions taken

Training and Instruction

All employees will participate in safety training on general and job-specific hazards and safe work practices. Each supervisor and manager will be trained on all health and safety hazards to which employees under their immediate direction and control are exposed.

In addition to hazard-specific safety training, training will be provided when:

- The IIPP is first established
- New employees are hired
- Employees are reassigned to a new area or task with no prior training
- New substances, operations, or equipment are introduced

Our Employee Safety Training Matrix is located with the Employment Labor postings near the printer area in administrative office.

Record Keeping

All the following IIPP documentation is maintained for three years:

- Safety training for each employee, including the employee's name, training dates, type of training, and training providers
- Inspections, including the person(s) conducting the inspection; the unsafe conditions and work practices identified; corrective action, and follow up

- Accidents, illnesses, and near-miss inspections that identify the root cause and corrective action taken
- Periodic program reviews

Appendix A

Hazardous/Unsafe Condition Report

Reporting Unsafe Condition or Practice

Department: _____

Person Reporting: _____ Contact Information
(optional) (optional): _____

Location of Hazard: _____

Building: _____ Floor: _____ Room: _____

Date and time the condition or hazard was observed: _____

Hazards posing an immediate danger to life and health should be reported as soon as possible to your supervisor, manager, or the IIPP Administrator.

Description of unsafe condition or hazard: _____

What changes would you recommend to correct the condition or hazard? _____

Employee Signature: (optional) _____ Date: _____

IIPP Administrator/Manger Investigation

Name of person investigating unsafe condition or hazard: _____

Results of investigation. What was found? Was condition unsafe or a hazard?
(Attach additional sheets if necessary.)

Proposed action to be taken to correct hazard or unsafe condition:

Signature of Investigating Party: _____ Date: _____

Date reporting employee was notified of action taken (if not an anonymous report) _____

Appendix B
Supervisor's Accident/Incident Investigation Form

Department	Incident Date	Date Reported
Injured Employee	Position/Title	Full Time/Part Time/Other
Incident Location	Incident Time	Supervisor
Type of Injury/Illness	Affected Body Parts	Lost Time?
Type of Equipment, chemical, hazardous material involved:		
DESCRIPTION: Describe clearly what took place. How did the incident occur? What were the conditions? Who was involved? Describe the location? 		
ANALYSIS: Determine the primary and secondary causes of the incident. Determine what could have been done to avoid the accident. Analyze who, what, when, where, and why and determine the connections to each other. 		
PREVENTION: Describe the management action or controls that have been, or will be, taken to reduce the potential for a reoccurrence, as well as actions to mitigate the severity of this and/or future losses. 		
Investigated By	Date Completed	Suggested Action Due Date
Reviewed By	Date Reviewed	Comments

DRAFT POLICY FOR GENERAL BOARD POLICIES:

POLICIES & PROCEDURES AUTHORITY

POLICY 1.11 The Board retains authority over governance, strategic direction, annual budgets, financial controls, borrowing, real property, material contracts and commitments, executive employment and compensation, and other matters reserved by law, governing documents, or Board policy. The Executive Director is authorized to manage day-to-day operations and to establish, amend, and administer internal procedures, protocols, forms, and staff practices necessary to implement Board-approved policies, programs, budgets, and grants. Executive procedures may not materially alter Board policy, exceed approved financial or contractual authority, create material new obligations or risks, or conflict with law, grant requirements, or governing documents. Matters outside this delegated authority shall be submitted to the Board for prior approval.

1.11.1 - Board-reserved authority: The following actions require prior Board approval, unless authority is expressly delegated by a Board resolution, adopted budget, or this policy:

- a. Amendments to the articles of incorporation, bylaws, governance policies, or Board-adopted strategic plan.
- b. Adoption or material amendment of the annual budget, long-range financial plan, reserve policy, investment policy, debt policy, procurement policy, personnel policy, conflict-of-interest policy, records-retention policy, or other organization-wide governing policy.
- c. Hiring, evaluation, compensation, discipline, or termination of the Executive Director.
- d. Approval of the annual audit, Form 990 review where applicable, and major corrective actions arising from audits, investigations, or material compliance findings.
- e. Borrowing funds; granting security interests; opening or closing bank accounts; changing authorized banking signatories; or entering debt, guarantees, or other financial obligations outside Board-authorized limits.
- f. Acquisition, sale, lease, encumbrance, or other disposition of real property or material organizational assets.
- g. Contracts, grants, interagency agreements, settlements, or commitments that:
 - o Exceed the Executive Director's delegated dollar authority;
 - o Extend beyond the approved budget period or create an unfunded future obligation;
 - o Materially alter organizational strategy, service area, mission, or risk exposure; or

- Require Board approval by law, grant conditions, bylaws, or another Board policy.
- h. Establishment, elimination, or material redesign of major programs, subsidiaries, partnerships, membership categories, or revenue-generating activities.
- i. Significant litigation decisions, settlements above the delegated threshold, or matters likely to materially affect the organization's finances, reputation, legal standing, or public trust.
- j. Any action specifically reserved to the Board by law, the governing documents, a funding agreement, or Board resolution.

Boards commonly reserve authority over significant policy and finance matters, while expressly delegating routine operational and transactional decisions to the chief executive.

1.11.2 - Executive Director authority: Subject to the approved budget, applicable law, Board policies, grant requirements, and the limits in this policy, the Executive Director is authorized to:

- a. Manage daily operations, programs, personnel, facilities, vendors, grants, and partnerships.
- b. Develop, issue, revise, and retire administrative procedures, staff protocols, forms, workflows, manuals, and internal controls necessary to carry out Board-adopted policies and approved programs.
- c. Interpret Board policies for operational use, provided the interpretation does not change the policy's intent, scope, financial limit, or substantive requirement.
- d. Execute contracts, purchase orders, grant agreements, and routine amendments within the approved budget and delegated signing authority.
- e. Hire, supervise, evaluate, compensate, and terminate employees other than the Executive Director, within the approved personnel budget and compensation framework.
- f. Reallocate budgeted funds among line items up to a stated threshold, provided the change does not create a new program, reduce a Board-designated reserve, violate grant restrictions, or cause the total approved budget to be exceeded.
- g. Take emergency actions necessary to protect life, safety, property, legal compliance, funding, or continuity of operations, with prompt notice to the Board Chair and full Board reporting at the next meeting.

The executive may subdelegate operational authority to staff in writing, but remains accountable for the delegated work and for compliance with Board policy. Written, documented delegation and regular reporting are recognized governance practices.

1.11.3 - When staff procedures may be updated: The Executive Director may update a procedure without prior Board approval when the change:

- Implements an existing Board policy, budget, grant agreement, or strategic direction;
- Is administrative, technical, operational, or procedural rather than a change in governing policy;
- Does not increase the organization's financial exposure beyond approved limits;
- Does not materially change employee rights, public access, eligibility criteria, program benefits, procurement standards, or stakeholder commitments;
- Does not conflict with law, bylaws, grant terms, contracts, or a Board policy; and
- Is documented in the organization's procedure manual or administrative record.

1.11.4 - When a procedure change must return to the Board: The Executive Director shall bring a proposed procedure change to the Board for approval when it would:

- Alter the meaning, intent, or application of a Board-adopted policy;
- Establish a new policy or materially revise a policy;
- Change a financial threshold, delegation limit, reserve use, procurement requirement, or internal-control safeguard established by the Board;
- Create a material new liability, long-term obligation, public commitment, or operational risk;
- Materially change a program's purpose, geographic scope, participant eligibility, fee structure, or service level;
- Change the Executive Director's authority, compensation framework, or Board reporting requirements; or
- Require Board action under law, governing documents, a grant agreement, insurance requirement, or contract.

POLICY TITLE: REMOTE WORK**POLICY NUMBER: TBD**

Procedure for Remote Work. The RCD recognizes flexibility in determining where work is performed can have a positive effect on employee recruitment and retention. The RCD provides employees the privilege of voluntarily remote working when appropriate. The RCD considers remote work to be a viable alternative work arrangement in cases where the employee and the employee's position are well-suited to working remotely on either a full-time or scheduled hybrid basis. An employee is not required to remote work. Remote work is subject to the RCD's operational needs, and as such is not a right or entitlement of employment.

Remote Work means working from home or other approved remote location two or more full days per week on a regular basis. While working pursuant to an approved Remote Work arrangement, employees are expected to work the same general hours that they were originally hired to work, and to perform their responsibilities as they otherwise would at the office or work site. An employee's pay, benefits, job status, and role do not change with a remote work program.

If an employee seeks a remote work arrangement, the employee must make the request and obtain approval from the Executive Director using the "Voluntary Remote Work Agreement" form. Factors that may impact the availability and/or approval of remote work include but are not limited to RCD operational needs, staffing, employee performance and ability to work independently, nature of the work to be performed, and consideration of the impact such arrangement will have on others.

Remote work can be requested on any of the following bases:

- Full-time (where an employee's primary work location is remote for their full work schedule);
- Hybrid (where an employee works a hybrid schedule, with regularly recurring days worked remote); or
- Sporadic (where an employee works remotely on occasion).

Even if a full-time or hybrid remote work arrangement is approved, employees can be requested to report to the RCD offices or other work locations as needed. Remote work arrangements will be subject to regular review and can be changed (either reduced or eliminated) at the discretion of the Executive Director. Remote work arrangements for the Executive Director will be addressed and approved, and can be changed (either reduced or eliminated) at the discretion of the Board of Directors.

Remote Work Expectations:

All remote work employees are expected to:

- Remain accessible and responsive during regular work hours;
- Maintain a dedicated and safe home office environment free of distractions and background noise;

- Maintain regular communication with your supervisor and team members;
- Maintain a high standard of performance and work products, as is expected of all employees regardless of work location;
- Be available for and attend any video/teleconferences, scheduled on an as-needed basis;
- Be available to physically attend scheduled work meetings as requested or required;
- If you are nonexempt (hourly), properly record all hours worked each day in compliance with RCD policies and practices;
- If you are nonexempt (hourly), obtain supervisor approval in advance of working any overtime hours;
- Request approval to use Paid Time Off, sick or other leave in the same manner as when working at the RCD office;
- Comply with all RCD policies and procedures

Remote work Communication. Working from a remote location may add challenges to effective communication, teamwork, and collaboration. The remote employee is responsible for ensuring effective communication and participation while remote working and for ensuring that coworkers, their supervisor, and the Executive Director feel informed and confident about the work results being produced. Supervisors may require additional methods of communication to ensure employees are performing, accessible and reliable.

Remote work Home Office Requirements. Remote work locations must be pre-approved and consistent. Remote work arrangements require the employee to establish a fully functioning home office environment. If an employee needs to remote work from a location different from their regular home worksite due to temporary circumstances, those needs must be communicated to and approved by their supervisor in advance, at the discretion of the supervisor.

The RCD will decide on a case-by-case basis whether to provide the remote working employee a computer or monitors for the home office. All other equipment and services are the responsibility of the employee to be paid at their expense including:

- High speed Internet connection
- If wireless network is used, a secure, password-protected connection
- Desk, chair and printer
- Repairs or adjustments necessary to maintain a safe working environment

VOLUNTARY REMOTE WORK AGREEMENT

Employee Name: _____ ("Employee")

Position: _____

Date of Agreement: _____ ("Effective Date")

Alternate Worksite: _____

Remote work is approved for the following work schedule (check applicable):

- ☐ Remote work Schedule (Include Days of the Week and Hours):
Monday Hours: _____
Tuesday Hours: _____
Wednesday Hours: _____
Thursday Hours: _____
Friday Hours: _____
- ☐ Employee will be allowed to remote work on a sporadic basis as approved by Employee's supervisor.

This Voluntary Remote work Agreement (the "Agreement") is entered into by and between Employee and the Calaveras County Resources Conservation District ("RCD").

1. **Remote work Arrangement.** Employee has requested and been approved to perform duties and responsibilities from a worksite other than the location from which Employee would normally work ("Alternate Worksite"). Employee agrees to comply with the terms of the RCD's Remote work Policy.
2. **Alternate Worksite.** Employee has a designated workspace appropriate to perform duties while remote working. Employee agrees to maintain the designated workspace in a safe condition, free from hazards and other dangers to Employee and any Employer's equipment provided to Employee.
3. **Terms of Employment.** This Agreement is not a contract of employment and does not alter or supersede the terms of the existing employment relationship between Employee and Employer. Employee remains obligated to comply with all Employer rules, policies, practices, and instructions that would apply if Employee were working at the RCD's worksite.
4. **Effective Period.** The remote work arrangement set forth under this Agreement shall commence on Effective Date and shall continue until terminated by either Employee or Employer.
5. **Termination.** Employee's participation in this Agreement, and the remote working arrangement contemplated by it, are entirely voluntary. Employee is not required to remote work and, in lieu of remote work, could perform work duties at the Employer's primary work location. This Agreement may be terminated by either Employee or Employer at any time, for any reason, with or without cause upon reasonable notice to the

other party.

6. Employee Compensation. Employee's compensation and benefits shall remain unchanged due to the participation in remote work.

7. Employee Duties, Obligations, and Responsibilities. Employee agrees and understands that Employee's obligations and duties to the Employer are the same during remote work as they would be if Employee were performing duties at the RCD's office. Employee's conduct while remote working remains governed by the RCD's personnel and other operational policies. Failure by Employee to adhere to Employer's policies while engaged in remote work may result in discipline up to and including termination of employment.
8. Work Schedule. Employee's daily work schedule while engaged in remote work will be determined by and between Employee and Employer and will be subject to Employer's approval
9. Dependent Care. Remote work is not meant to be a substitute for dependent care. Employees may not remote work with the intent of or for the sole purpose of meeting their dependent care responsibilities while performing official duties. Unplanned or short-term temporary circumstances that require flexibility should be communicated to and approved by the Executive Director in advance and should represent the exception and not the rule.
10. Employee's Illness or Dependent Care Needs. In the event Employee becomes ill or otherwise unable to perform their duties on a scheduled remote work day, the Employee must inform the Employee's supervisor and take sick leave in accordance with RCD policy.
11. Work at Employer's Site. Upon request and at Employer's discretion, Employer may require Employee to perform duties at the RCD's office when Employee's presence is required by operational requirements or other business needs as determined by Employer. Employee's presence may be required on days established as remote work days. Employee will be provided with reasonable advance notice, when possible, of any in-person presence needed on established remote work days.
12. Equipment and Supplies. If the RCD provides any RCD-issued equipment for Employee's use while remote working, Employee shall be responsible for ensuring that Employer's equipment is used properly and not for any improper purpose. Employee should ensure that all such equipment is safeguarded and that passwords and other measures are appropriately used to prevent third party access to RCD's files. Upon termination of this Agreement, Employee agrees to return in good working order and in a timely fashion all RCD-owned property.
13. Office Supplies and Expense Reimbursement. Standard office supplies (paper, notebooks, toner, folders, mailing supplies, writing implements, etc.) will be provided by Employer as needed and will be ordered through request submitted to RCD administrative assistant. Any additional Employee out-of-pocket expenses for other supplies for Employee's voluntary remote work arrangement will not be reimbursed unless prior approval has been granted for the expenditure by the RCD.
14. Worker's Compensation. Employer shall be responsible for any work-related injuries under California's Worker's Compensation laws, but the RCD's liability is limited solely to injuries resulting directly from Employee's performance of duties for Employer. Claims will be handled in accordance with the RCD's policies and procedures regarding Worker's Compensation claims. The RCD shall not be liable to any third parties for injuries arising at the remote site for any reason.

15. Liability to Third Parties to Injuries at Remote Site. Employee understands and agrees that Employee remains solely liable for injuries to third parties and/or members of Employee's family on Employee's premises. Employees who remote work will not conduct meetings with customers or clients in their home.

The parties hereto agree to the terms and conditions in this Agreement as of the effective date listed above.

EMPLOYEE

Signature: _____ Date: _____

By:

CALVERAS COUNTY RESOURCE
CONSERVATION DISTRICT

Signature: _____ Date: _____

By:

Title: _____

Long-Term Remote Work Arrangements

Standard Operating Procedure

1. Purpose

The purpose of this Standard Operating Procedure (SOP) is to establish clear expectations, responsibilities, communication standards, and performance requirements for employees approved for long-term remote work arrangements. This SOP is intended to ensure continuity of operations, accountability, effective collaboration, and consistent service delivery regardless of work location.

2. Scope

This SOP applies to all employees who have received approval to work remotely on a long-term basis, whether full-time or on a regularly scheduled hybrid arrangement.

Remote work is a privilege that may be modified or discontinued at management's discretion based on operational needs, employee performance, or organizational requirements.

3. Definitions

Long-Term Remote Work: A recurring work arrangement in which an employee performs assigned duties from a location other than a CCRCO office for more than thirty (30) consecutive calendar days.

Remote Worksite: An approved location where the employee performs work duties.

4. General Expectations

Employees working remotely are expected to:

- Maintain the same level of productivity, professionalism, responsiveness, and work quality expected of on-site employees.
- Be available during established work hours unless approved leave has been taken.

- Maintain a work environment that supports productivity and confidentiality.
 - Comply with all District policies, procedures, security requirements, and records management requirements.
 - Attend meetings, training sessions, and organizational events as required.
 - Report technical issues or barriers that prevent completion of assigned work immediately.
-

5. Changes in Job Duties and Work Responsibilities

Approval for remote work may require reasonable modifications to how duties are performed.

A. Duties That May Continue Unchanged

Examples include:

- Administrative tasks
- Grant management and reporting
- Planning and project coordination
- Data entry and analysis
- Financial administration
- Electronic document management
- Virtual meetings and collaboration

B. Duties That May Require Adjustment

Remote employees may be expected to:

- Increase use of digital collaboration tools.
- Provide more frequent project updates.
- Maintain shared electronic records.
- Participate in virtual team meetings.
- Document project status and completed work activities more thoroughly than on-site staff.

C. Duties Requiring Physical Presence

Remote approval does not eliminate required fieldwork, site visits, board meetings, public outreach events, equipment inspections, or other activities that require physical presence.

Employees may be required to report to designated work locations with reasonable notice to:

- Attend project meetings
 - Conduct field assessments
 - Meet grant requirements
 - Participate in training
 - Support emergency or organizational needs
-

6. Work Schedule Expectations

Employees shall:

- Adhere to approved work schedules.
- Begin and end work as scheduled.
- Take meal and rest periods consistent with labor requirements.
- Notify supervisors of schedule changes in advance whenever possible.
- Record work hours in accordance with District procedures.

Core availability hours should generally be maintained between:

8:00 a.m. and 4:30 p.m.

(or as otherwise approved by the supervisor).

7. Communication Standards

Because remote work reduces informal workplace interactions, intentional communication is required.

Employee Responsibilities

Employees shall:

- Monitor email throughout the workday.
- Respond to internal communications within one business day.
- Acknowledge urgent requests as soon as reasonably possible.
- Keep status indicators updated in Teams or other approved platforms.
- Notify supervisors when unavailable during work hours.

Supervisor Responsibilities

Supervisors shall:

- Provide clear priorities and expectations.

- Ensure remote employees receive organizational updates.
 - Schedule regular check-ins.
 - Provide timely feedback and support.
-

8. Check-In Requirements

Weekly One-on-One Meetings

Employees and supervisors shall participate in a recurring check-in meeting.

The meeting should include:

- Review of completed work
- Upcoming priorities
- Project status updates
- Resource needs
- Challenges or barriers
- Workload balancing

Recommended duration:

30 to 60 minutes weekly

Monthly Performance Review Check-In

Once per month, supervisors should review:

- Progress on assigned projects
- Work quality
- Responsiveness
- Communication effectiveness
- Compliance with timelines
- Future priorities

These discussions may be documented as part of ongoing performance management.

Quarterly Remote Work Evaluation

Supervisors should evaluate:

- Effectiveness of the remote work arrangement

- Communication and collaboration
- Customer and stakeholder service levels
- Achievement of goals and deliverables
- Continued suitability of remote work

Modifications to the arrangement may be made based on operational needs.

9. Project and Task Accountability

Remote employees should maintain current documentation of work activities through approved systems, including:

- Project management tools
- Shared calendars
- Task lists
- Grant tracking systems
- Meeting notes
- Status reports

At minimum, employees should provide:

- Weekly priority list
 - Status updates on active projects
 - Notification of completed major deliverables
-

10. Technology and Security Requirements

Employees shall:

- Use District-issued equipment whenever possible.
 - Protect confidential and sensitive information.
 - Use approved software and systems.
 - Follow all cybersecurity and records-management policies.
 - Secure physical and electronic records.
 - Immediately report suspected security incidents.
-

11. Office Presence Requirements

Remote employees may be required to report to an office or field location for:

- Staff meetings
- Training
- Public events
- Board meetings
- Project inspections
- Emergency operations
- Other business needs

Unless otherwise specified, reasonable advance notice will be provided.

12. Performance Expectations

Remote employees are evaluated using the same performance standards as on-site employees, including:

- Quality of work
- Timeliness
- Communication
- Collaboration
- Accountability
- Achievement of assigned goals
- Customer and stakeholder service

Remote work status does not alter performance expectations or employment responsibilities.

13. Revocation of Remote Work Approval

The District may modify, suspend, or terminate a remote work arrangement when:

- Operational needs require on-site presence.
- Performance expectations are not met.
- Communication standards are not maintained.
- Security requirements are violated.
- Organizational priorities change.

Whenever practicable, employees will receive notice prior to changes in remote work status.

14. Employee Acknowledgement

I acknowledge that I have read and understand the Long-Term Remote Work SOP and agree to comply with all requirements described herein.

Employee Signature: _____

Date: _____

Supervisor Signature: _____

Date: _____

For CCRCD, I would recommend adding a specific requirement that long-term remote employees provide a brief weekly written work plan every Monday and a Friday accomplishments summary. This creates transparency without being overly burdensome and works well for grant-funded project management and supervisory oversight.