

## **Minutes of the Calaveras Resource Conservation District (RCD)**

Regular Board Meeting

May 11, 2023

423 Saint Charles St, San Andreas, CA

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

Board Members & Staff Present: M. Dvorak; K. Hafley; K. Lambert-V.P.; J. Marsili-President; Ben Cook-Assoc. Director; G. Long-Executive Director; D. Simpson-Fiscal Director; M. Cole-Admin; K. Dillashaw, Project Manager; L. Plautz-Project Manager

Board Members & Staff Absent: Y. Tiscornia

Others Present: Bob Dean; B. Dubois

**Public Comment:** Bob Dean was introduced.

Mary Boblet came to speak about her taking exception with our public request policy where we ask for the request to be in writing with additional information. She noted that she did receive her requested document.

**Partner Comment:** None.

### **Consent Agenda Items:**

1. Approval of 4/13/23 Minutes. Board Action – **K. Lambert made the motion to approve with corrections, second by M. Dvorak. On a 3-0-1-1(abstain) vote, minutes were not approved.**
2. Approval of April 2023 Finance Reports – **K. Lambert made the motion to approve, second by K. Hafley. On a 4-0-1 vote, financials were approved.**

### **Old Business:**

1. Update on Current CalFire Grants:
  - Forest Meadows to Wylderidge – L. Plautz reported that the small equipment was brought in to restart working, with the larger machines arriving Monday.
  - Update on Murphys to Forest Meadows –Tanner Logging completed the Woodland Unit. Krisman Enterprises will complete the last two units.
  - Highway 108 – RFP for the mastication work is being posted Monday. Contractor selection will come for approval at the next board meeting.
  - Fricot City – G. Long reported CEQA contractor, Ed Struffenegger, has started work.
  - Pine Mountain Lake – G. Long reported CEQA should be completed in the next couple of weeks.
  - Moke Hill – G. Long reported CEQA contractor, Ed Struffenegger, has started work.
2. Update on Current SNC Grants:
  - Pine Ridge – K. Dillashaw reported the contractor has started with hand-work while the ground is too wet. But will start with equipment soon..
  - Bummerville/Blizzard Mine – G, Long reported two contractors have started work, with the third to start next week.

3. Update on Current CCRCDC Grants:
  - Climate Resilience Through Habitat Restoration – G. Long reported we received our Notice of Exemption #4 and filed it with the County.
4. Ad Hoc Committee - Bylaws – J. Marsili reported she will schedule a meeting with the committee.
5. Ad Hoc Committee - Sale of Building – J. Marsili reported a request for qualifications audit is out for review. She will schedule a meeting with the committee.

**New Business:**

1. Approve Krisman Enterprises to complete Units 1 & 2 of Murphys to Forest Meadows – Due to the lack of a decision to approve Tanner last month, they became unavailable to us, so a request to approve Krisman Enterprises was brought to the board. After questioning THIS decision by a board member, **K. Hafley made a motion to approve Krisman. Second by K. Lambert. Motion failed for a 3/0/1/1 (abstain) vote. A special meeting will be called to get this resolved so we can get the work completed before fire season.**
2. Letter of Commitment - **K. Hafley made a motion to approve the letter. Second by K. Lambert. Motion passed 4/0/1 vote.**
3. Board & Meeting Etiquette – J. Marsili requested that discussions during the meetings be more respectful. She recommends more communication between directors and staff, and encourages more board involvement.
4. Summer Schedule – M. Cole asked for the board’s vacation schedule to determine if any month would be short a full board attendance and should therefore be cancelled. With a couple of minor exceptions, all summer meetings should take place.

**Reports:**

1. Board Member announcements – K. Lambert would like to host a BBQ for the board and staff sometime this summer.  
M. Dvorak has his water catchment system setup and has started watering his wildflower garden with it.
2. Staff announcements – G. Long noted to review his attached ED report.  
— D. Simpson thanked J. Marsili and K. Lambert for turning in their required Ethics certificates.

**Adjournment of meeting.** Meeting adjourned @ 6:58 pm.

Next meeting is scheduled for **Thursday, June 8, 2023 at 6:00 pm**.

Attest:

President, Julia Marsili \_\_\_\_\_

Date \_\_\_\_\_

Acting Secretary, \_\_\_\_\_

Date \_\_\_\_\_

**Minutes of the Calaveras Resource Conservation District (RCD)**

Special Board Meeting

May 18, 2023

423 Saint Charles St, San Andreas, CA

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

Board Members & Staff Present: M. Dvorak; K. Lambert-V.P.; J. Marsili-President; Y. Tiscornia; Ben Cook-Assoc. Director; G. Long-Executive Director; M. Cole-Admin

Board Members & Staff Absent: K. Hafley; D. Simpson-Fiscal Director; K. Dillashaw, Project Manager; L. Plautz-Project Manager

Others Present: None.

**Public Comment:** None.

**Partner Comment:** None.

**Consent Agenda Items:**

1. Approval of 4/13/23 Minutes. Board Action – **Y. Tiscornia made the motion to approve, second by M. Dvorak. On a 4-0-1 vote, minutes were approved.**

**Old Business:**

1. Approve Krisman Enterprises to complete Units 1 & 2 of Murphys to Forest Meadows – Due to the lack of a majority vote at the regular board meeting, this special meeting was called to take another vote. During the meeting, several issues outside this topic were raised. Board members were reminded that “The controlling rule is that “the only business that can be transacted at a special meeting is that which has been specified in the call of the meeting.” [P. 93, ll. 3-4.] Robert’s Rules, **K. Lambert made a motion to approve Krisman’s contract. Second by Y. Tiscornia. Motion passed on a 4/0/1 vote.**

**New Business:**

1. None

**Reports:**

1. Board Member announcements – None.
2. Staff announcements – None.

**Adjournment of meeting.** Meeting adjourned @ 6:34 pm.

Next meeting is be scheduled for **Thursday, June 8, 2023 at 6:00 pm.**

Attest:

President, Julia Marsili \_\_\_\_\_

Date \_\_\_\_\_

Acting Secretary, \_\_\_\_\_

Date \_\_\_\_\_

Reference: <https://robertsrules.com/official-interpretations/>



**Calaveras County Resource Conservation District**  
**Profit & Loss Budget vs. Actual**  
**July 2022 through May 2023**

	Jul '22 - May 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Indirect Public Support</b>				
<b>Affiliated Org. Contributions</b>	750.00	0.00	750.00	100.0%
<b>Total Indirect Public Support</b>	750.00	0.00	750.00	100.0%
<b>Investments</b>				
<b>Interest-Savings, Short-term CD</b>	169.22	0.00	169.22	100.0%
<b>Total Investments</b>	169.22	0.00	169.22	100.0%
<b>Program Income</b>				
<b>Indirect Costs</b>	67,005.65			
<b>Partnership Contracts</b>	7,736.83	16,180.00	-8,443.17	47.8%
<b>Program Revenue</b>	662,518.39	2,839,815.00	-2,177,296.61	23.3%
<b>Total Program Income</b>	737,260.87	2,855,995.00	-2,118,734.13	25.8%
<b>Rental Income</b>	16,041.40	16,500.00	-458.60	97.2%
<b>Total Income</b>	754,221.49	2,872,495.00	-2,118,273.51	26.3%
<b>Gross Profit</b>	754,221.49	2,872,495.00	-2,118,273.51	26.3%
<b>Expense</b>				
<b>Contract Services</b>				
<b>Contractor Services</b>	606,439.37	2,435,150.00	-1,828,710.63	24.9%
<b>Total Contract Services</b>	606,439.37	2,435,150.00	-1,828,710.63	24.9%
<b>Facilities and Equipment</b>				
<b>Facility Maintenance</b>	3,120.46	15,000.00	-11,879.54	20.8%
<b>Property Insurance</b>	848.70	0.00	848.70	100.0%
<b>Property Taxes</b>	150.00	150.00	0.00	100.0%
<b>Utilities</b>	6,573.54	6,000.00	573.54	109.6%
<b>Facilities and Equipment - Other</b>	50.00			
<b>Total Facilities and Equipment</b>	10,742.70	21,150.00	-10,407.30	50.8%
<b>Insurance Expense</b>				
<b>Insurance - Liability, D and O</b>	2,569.99	3,500.00	-930.01	73.4%
<b>Worker's Compensation Insurance</b>	1,410.94	4,000.00	-2,589.06	35.3%
<b>Total Insurance Expense</b>	3,980.93	7,500.00	-3,519.07	53.1%
<b>Operations</b>				
<b>Computer Software</b>	3,631.58	4,000.00	-368.42	90.8%
<b>Grant Supplies</b>	0.00	6,644.00	-6,644.00	0.0%
<b>Office Equipment</b>	1,325.39	10,000.00	-8,674.61	13.3%
<b>Payroll Processing</b>	697.00	1,500.00	-803.00	46.5%
<b>Postage, Mailing Service</b>	168.60	240.00	-71.40	70.3%
<b>Printing and Copying</b>	87.54	0.00	87.54	100.0%
<b>Supplies</b>	687.23	500.00	187.23	137.4%
<b>Website</b>	350.00	500.00	-150.00	70.0%
<b>Total Operations</b>	6,947.34	23,384.00	-16,436.66	29.7%
<b>Other Types of Expenses</b>				
<b>Advertising Expenses</b>	41.48	0.00	41.48	100.0%
<b>Memberships and Dues</b>	1,162.50	2,500.00	-1,337.50	46.5%
<b>Other Costs</b>	0.00	1,000.00	-1,000.00	0.0%
<b>Total Other Types of Expenses</b>	1,203.98	3,500.00	-2,296.02	34.4%
<b>Payroll Expenses</b>	98,907.81	239,873.00	-140,965.19	41.2%
<b>Professional Fees</b>				
<b>Auditor</b>	5,956.00	10,000.00	-4,044.00	59.6%
<b>Legal Fees</b>	0.00	15,000.00	-15,000.00	0.0%
<b>Total Professional Fees</b>	5,956.00	25,000.00	-19,044.00	23.8%
<b>Travel and Meetings</b>				
<b>Conference, Convention, Meeting</b>	798.00	2,500.00	-1,702.00	31.9%
<b>Travel</b>	262.51	2,748.00	-2,485.49	9.6%
<b>Total Travel and Meetings</b>	1,060.51	5,248.00	-4,187.49	20.2%
<b>Total Expense</b>	735,238.64	2,760,805.00	-2,025,566.36	26.6%
<b>Net Ordinary Income</b>	18,982.85	111,690.00	-92,707.15	17.0%
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
<b>Additions to Reserves</b>	0.00	45,000.00	-45,000.00	0.0%
<b>Total Other Expense</b>	0.00	45,000.00	-45,000.00	0.0%
<b>Net Other Income</b>	0.00	-45,000.00	45,000.00	0.0%
<b>Net Income</b>	<b>18,982.85</b>	<b>66,690.00</b>	<b>-47,707.15</b>	<b>28.5%</b>

## Calaveras County Resource Conservation District

06/05/23

## Balance Sheet

Accrual Basis

As of May 31, 2023

	<u>May 31, 23</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Checking	35,572.92
Savings 2420 - Forest Meadows	173,904.88
Savings 2421 - Wylderidge	100,460.25
Savings 2422 - SNC Pine Ridge	109,474.60
Savings 2423 - Hwy 108-Fricot	210,817.40
Savings 2485 - Bummerville	417,172.50
<b>Total Checking/Savings</b>	<u>1,047,402.55</u>
<b>Accounts Receivable</b>	
Accounts Receivable	92,921.96
<b>Total Accounts Receivable</b>	<u>92,921.96</u>
<b>Total Current Assets</b>	<u>1,140,324.51</u>
<b>Fixed Assets</b>	
Building Improvements	7,675.00
Buildings - Operating	219,210.49
Land - Operating	93,947.35
<b>Total Fixed Assets</b>	<u>320,832.84</u>
<b>Other Assets</b>	
Accum Depreciation	-28,010.23
Accumulated Depr - Bldg Improve	-1,183.23
<b>Total Other Assets</b>	<u>-29,193.46</u>
<b>TOTAL ASSETS</b>	<b><u><u>1,431,963.89</u></u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
Accounts Payable	24,250.00
<b>Total Accounts Payable</b>	<u>24,250.00</u>
<b>Other Current Liabilities</b>	
Payroll Liabilities	4,263.44
Unearned or Deferred Revenue	1,054,289.01
<b>Total Other Current Liabilities</b>	<u>1,058,552.45</u>
<b>Total Current Liabilities</b>	<u>1,082,802.45</u>
<b>Total Liabilities</b>	1,082,802.45
<b>Equity</b>	
Net Investment in Capital Asset	307,020.92
Retained Earnings	23,157.67
Net Income	18,982.85
<b>Total Equity</b>	<u>349,161.44</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u><u>1,431,963.89</u></u></b>

**Calaveras County Resource Conservation District**  
**Deposit Detail**  
 May 2023

Type	Num	Date	Name	Account	Amount
<b>Deposit</b>		<b>05/16/2023</b>		<b>Checking</b>	<b>1,609.97</b>
Payment	18139	05/16/2023	Common Ground	Undeposited Funds	-550.00
Payment	11576...	05/16/2023	UCCE	Undeposited Funds	-1,059.97
TOTAL					-1,609.97
<b>Deposit</b>		<b>05/31/2023</b>		<b>Savings 2423 - Hw...</b>	<b>5.38</b>
				Interest-Savings, Sh...	-5.38
TOTAL					-5.38
<b>Deposit</b>		<b>05/31/2023</b>		<b>Savings 2422 - SN...</b>	<b>2.79</b>
				Interest-Savings, Sh...	-2.79
TOTAL					-2.79
<b>Deposit</b>		<b>05/31/2023</b>		<b>Savings 2421 - Wyl...</b>	<b>2.56</b>
				Interest-Savings, Sh...	-2.56
TOTAL					-2.56
<b>Deposit</b>		<b>05/31/2023</b>		<b>Savings 2420 - For...</b>	<b>5.19</b>
				Interest-Savings, Sh...	-5.19
TOTAL					-5.19
<b>Deposit</b>		<b>05/31/2023</b>		<b>Checking</b>	<b>0.76</b>
				Interest-Savings, Sh...	-0.76
TOTAL					-0.76

**Calaveras County Resource Conservation District**  
**Check Detail**  
**May 2023**

06/05/23

Type	Num	Date	Name	Item	Account	Paid Amount
Liability Check		05/09/2023	QuickBooks Payrol...		Checking	
			QuickBooks Payroll ...		Direct Deposit Liabili...	-5,487.56
TOTAL						-5,487.56
Liability Check		05/24/2023	QuickBooks Payrol...		Checking	
			QuickBooks Payroll ...		Direct Deposit Liabili...	-4,728.98
TOTAL						-4,728.98
Check	Debit	05/03/2023	Intuit Quickbooks		Checking	
					Computer Software	-799.00
TOTAL						-799.00
Check	Debit	05/03/2023	Staples		Checking	
					Supplies	-33.52
TOTAL						-33.52
Liability Check	E-pay	05/04/2023	EDD		Checking	
					Payroll Liabilities	-498.75
TOTAL						-498.75
Liability Check	E-pay	05/04/2023	United States Trea...		Checking	
					Payroll Liabilities	-1,319.00
					Payroll Liabilities	-824.76
					Payroll Liabilities	-824.76
					Payroll Liabilities	-192.90
					Payroll Liabilities	-192.90
TOTAL						-3,354.32
Bill Pmt -Check	565	05/10/2023	Perennial LLC		Checking	
Bill		04/30/2023	Sierra Nevada Cons...		Contractor Services	-1,701.87
TOTAL						-1,701.87
Bill Pmt -Check	566	05/10/2023	Tanner Logging		Checking	
Bill		05/05/2023	Cal Fire:Murphys Fo...		Contractor Services	-89,570.00
TOTAL						-89,570.00
Bill Pmt -Check	567	05/10/2023	Calaveras Public U...		Checking	
Bill		05/10/2023			Utilities	-77.36
TOTAL						-77.36



**Calaveras County Resource Conservation District**  
**Check Detail**  
**May 2023**

06/05/23

Type	Num	Date	Name	Item	Account	Paid Amount
<b>Bill Pmt -Check</b>	<b>568</b>	<b>05/10/2023</b>	<b>David Farnsworth ...</b>		<b>Checking</b>	
Bill		05/10/2023			Auditor	-2,978.00
TOTAL						-2,978.00
<b>Bill Pmt -Check</b>	<b>569</b>	<b>05/16/2023</b>	<b>Calaveras Public P...</b>		<b>Checking</b>	
Bill		05/16/2023			Utilities	-220.00
TOTAL						-220.00
<b>Bill Pmt -Check</b>	<b>570</b>	<b>05/16/2023</b>	<b>Dana Simpson</b>		<b>Checking</b>	
Bill		05/16/2023			Computer Software	-99.99
					Computer Software	-29.99
					Computer Software	-89.50
TOTAL						-219.48
<b>Bill Pmt -Check</b>	<b>571</b>	<b>05/16/2023</b>	<b>PG&amp;E- V</b>		<b>Checking</b>	
Bill		05/16/2023			Utilities	-75.95
TOTAL						-75.95
<b>Bill Pmt -Check</b>	<b>572</b>	<b>05/16/2023</b>	<b>San Andreas Sanit...</b>		<b>Checking</b>	
Bill		05/16/2023			Utilities	-105.51
TOTAL						-105.51
<b>Bill Pmt -Check</b>	<b>573</b>	<b>05/16/2023</b>	<b>Devich Repairs an...</b>		<b>Checking</b>	
Bill		05/16/2023			Facility Maintenance	-480.00
					Facilities and Equip...	-50.00
TOTAL						-530.00

	2017	2018	2019	2020	2021	2022	Jan-23	Feb-23	Mar-23	Apr-23	May-23	YTD 2023	Total All Dates
<b>Income:</b>													
CPUD	\$1,420.50	\$348.60											\$1,769.10
Common Ground	\$0.00	\$3,600.00	\$4,737.50	\$5,100.00	\$6,625.00	\$6,600.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$2,750.00	\$26,662.50
UCCE	\$0.00	\$1,261.34	\$3,724.18	\$3,540.50	\$3,581.92	\$6,931.42	\$939.22	\$950.84	\$1,025.14	\$1,059.97	\$977.07	\$4,952.24	\$19,039.35
Motherlode Bonsai Club	\$0.00	\$0.00	\$0.00	\$240.00	\$375.00	\$75.00						\$0.00	\$690.00
<b>Total Income</b>	<b>\$1,420.50</b>	<b>\$5,209.94</b>	<b>\$8,461.68</b>	<b>\$8,880.50</b>	<b>\$10,581.92</b>	<b>\$13,606.42</b>	<b>\$1,489.22</b>	<b>\$1,500.84</b>	<b>\$1,575.14</b>	<b>\$1,609.97</b>	<b>\$1,527.07</b>	<b>\$7,702.24</b>	<b>\$48,160.95</b>
<b>Expenses:</b>													
CPUD	\$177.38	\$672.06	\$709.63	\$988.51	\$927.41	\$901.58	\$77.36	\$77.36	\$77.36	\$77.36	\$77.36	\$386.80	\$4,376.57
San Andreas Sanitary	\$282.59	\$1,009.61	\$1,280.41	\$1,391.33	\$1,192.97	\$1,206.83	\$105.51	\$105.51	\$105.51	\$105.51	\$105.51	\$527.55	\$6,363.74
CPPA	\$44.80	\$1,353.60	\$2,009.80	\$1,618.80	\$1,743.60	\$2,218.48	\$168.32	\$260.00	\$260.00	\$260.00	\$220.00	\$1,168.32	\$8,989.08
PGE	\$44.87	\$422.44	\$1,400.71	\$1,057.48	\$1,221.74	\$1,512.10	\$292.86	\$307.33	\$357.08	\$238.65	\$75.95	\$1,271.87	\$5,659.34
Insurance					\$684.26	\$848.70						\$0.00	\$1,532.96
Sewer Repairs	\$0.00	\$8,500.00	\$0.00	\$0.00	\$0.00	\$230.00						\$0.00	\$8,730.00
A/C Repairs	\$0.00	\$142.16	\$0.00	\$2,039.02	\$145.19	\$1,088.99						\$0.00	\$3,415.36
General Maintenance	\$0.00	\$27.57	\$406.89	\$295.47	\$272.68	\$1,151.75	\$24.74				\$530.00	\$554.74	\$2,154.36
<b>Total Expenses</b>	<b>\$549.64</b>	<b>\$12,127.44</b>	<b>\$5,807.44</b>	<b>\$7,390.61</b>	<b>\$6,187.85</b>	<b>\$9,158.43</b>	<b>\$668.79</b>	<b>\$750.20</b>	<b>\$799.95</b>	<b>\$681.52</b>	<b>\$1,008.82</b>	<b>\$3,909.28</b>	<b>\$41,221.41</b>
Profit/Loss	\$870.86	(\$6,917.50)	\$2,654.24	\$1,489.89	\$4,394.07	\$4,447.99	\$820.43	\$750.64	\$775.19	\$928.45	\$518.25	\$3,792.96	\$6,939.54

Grant Tracking as of 03/31/2023

	<u>Grant Period</u>	<u>Amount Awarded</u>	<u>Direct Costs</u>	<u>Indirect Cost</u>	<u>Current Advance</u>	<u>Remaining Advance</u>	<u>Expended to Date</u>	<u>Invoiced</u>	<u>Amount Remaining</u>
Murphys Forest Meadows (CalFire)	5/26/2020 - 3/15/2024	\$ 2,161,776.00	\$ 1,965,251.00	\$ 196,525.00	\$ 540,256.75	\$ 171,368.02	\$ 1,388,724.04		\$ 773,051.96
Wylderidge (CalFire)	11/23/2021 - 3/15/2025	\$ 440,608.30	\$ 400,553.30	\$ 40,055.00	\$ 110,022.00	\$ 99,211.06	\$ 10,810.93		\$ 429,797.37
Pine Ridge (SNC)	4/15/2022 - 1/1/2027	\$ 405,605.00	\$ 352,700.00	\$ 52,905.00	\$ 121,681.50	\$ 108,355.88	\$ 13,325.63		\$ 392,279.37
Fricot City/108 Direct Award (CalFire)	5/9/2022 - 3/15/2026	\$ 999,109.10	\$ 908,281.00	\$ 90,828.10		\$ 199,183.86	\$ 16,416.14		\$ 982,692.96
Moke Hill (CalFire)	10/6/2022 - 3/15/2026	\$ 1,047,753.71	\$ 952,503.37	\$ 95,250.34		\$ 62,945.06	\$ 26,065.57	\$ 89,010.63	\$ 1,021,688.15
Bummerville/Blizzard Mine (SNC)	9/12/2022 - 1/1/2028	\$ 1,450,740.00	\$ 1,318,854.00	\$ 131,885.00	\$ 435,222.00	\$ 413,225.21	\$ 21,996.79		\$ 1,428,743.21
CARCD - WCB Wildlife Structures		\$ 200,000.00							\$ 200,000.00
Other A/R: Rent, TCRCD, CARCD								\$ 3,911.34	
<b>Total</b>		<b>\$ 6,705,592.11</b>	<b>\$ 5,898,142.67</b>	<b>\$ 607,448.44</b>	<b>\$ 1,207,182.25</b>	<b>\$ 1,054,289.09</b>	<b>\$ 1,477,339.10</b>	<b>\$ 92,921.97</b>	<b>\$ 5,228,253.02</b>

\* Deferred Rev

\*Accounts Rec





## CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT

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

info@CalaverasRCD.org

### Executive Director Report- Gordon Long

June 8, 2023 CCRC Board meeting

#### Current Activities:

#### CALFIRE GRANT UPDATES:

1. Murphys to Forest Meadows Fuels Reduction project. Board approved Krisman contract to take over for work left by RJW Enterprises. Met with Tyler Krisman and a potential subcontractor that Krisman may hire to chip tree piles that RJW left. There is a chance that Krisman may try to finish the 18+ acres that are left for Forest Meadows West Unit. He doesn't think he will have the time to work on the 100+ acres that remain.
2. Mokelumne Hill Fuels Reduction Project and Fricot City Road Fuels Reduction Project. CEQA contractor for CalFire grants for Mokelumne Hill and Fricot City still working on environmental and cultural surveys. Ed Struffenegger is the contractor for both projects. He is subcontracting portions of the contracts to local foresters and a biologist. Hope to have CEQA filed and public comment periods finished this summer, so that RFP for mastication contractors to be posted this Fall. Field work to soon follow. Both these projects are low elevation ones, so snow won't be an issue for either one. Heavy rains, maybe.
3. SNC Bummerville/Blizzard Mine Project active, Pat McGreevy is project manager. The Markit! contractor may be finished with their Winton Unit of approx. 70 acres this week or next. They have had to resurvey some ground for nesting birds, which has increased that line item. Bordges is working on a big unit called Camp Flores, and according to Project Manager Pat McGreevy, things are going well.
4. SNC Pine Ridge Project is active, Kaylee Dillashaw is project manager. Contractor An Honest Approach currently working.
5. CalFire Forest Meadows/Wylderidge Project is active, Laurie Plautz is project manager. A negative Letter to the Editor of Calaveras Enterprise was published May 25<sup>th</sup>. Laurie taking good steps to educate the public about the value of our work. Contractor Left Coast Land Clearing is actively working on project.
6. Highway 108 North Fuels Reduction Project. Released and advertised the mastication RFP May 15<sup>th</sup>. Held a pre-bid tour for potential bidders May 22<sup>nd</sup>, in cooperation with CALFIRE. Since this was a direct award contract with CALFIRE, their Tuolumne Calaveras Unit Forester Gary Whitson will be our lead forester on this project. 4 bidders showed up for tour. 3 contractors submitted bids. We convened a selection committee for this purpose. The Selection Committee consisted of board members Julia Marsili and Kent Lambert, and staff members Gordon Long and Dana Simpson. The selection committee ranked their choices and compiled their results. Results will be discussed at the board meeting. Likely, whoever the board chooses for a contractor, they will start this Fall, after the rains begin again.
7. Pine Mountain Lake Fuels Reduction Project. Tuolumne County RCD has sent us a termination letter for the Pine Mountain Lake Project. I had been their Project Manager,



## CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT

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- through an agreement with CCRCD. They will now take over all responsibilities for this project. They are the Lead for this project, so CCRCD should have no liabilities or issues with it from here on out.
8. Remaining Right of Entry forms on important parcels for Fricot City were sent out via USPS return receipt process. Still waiting for one important ROE.
  9. Next Hardwoods Advisory Committee (HAC) meeting is July 27<sup>th</sup>. There was another ad hoc meeting, held at our office May 23<sup>rd</sup>. More edits of the draft plan was discussed.
  10. The WCB Climate Change Resilience Through Habitat Restoration Grant. Signed the agreement with CARCD. The Notice of Exemption comment period of 30 days passed with no public comment. Therefore, no further action is required, and we are allowed to proceed with field operations in Calaveras County. TCRC is still in the comment period. The Amador RCD had their NOE go through their comment period without any comments or hiccups.
  11. On May 31, I sent my Letter of Resignation as Executive Director to board chair Julia Marsili, effective June 30, 2023. I will be going to work full-time with Amador RCD starting July 1,
  12. I have vacation time slated for June 9 through June 25.
  13. We are still waiting to hear from CALFIRE about the approvals for their latest Fire Prevention Grant cycle. Keith Hafley was to reach out to CALFIRE if they know when the grant announcements might be made.

### Future Activities

1. On June 13, 2023, the Calaveras County Board of Supervisors will have an agenda item at their board meeting to look at and potentially approve new CCRCD board members.
2. Projects, Projects, Projects We will likely try to accomplish fuels reduction work further into the summer than we have done in prior years. We have been shutting operations down June 30 the last two years. This was an arbitrary date. If contractors follow approved fire plans, we want them to get more work done. Tanner logging has done about 60 acres of fuels reduction work this winter, but that is a very small amount. This is due predominantly due to unsuitable weather conditions July 2022 through April 2023. We are behind schedule on all projects, but not late enough to believe we can't get the work within the grant deadlines.
3. Regional Conservation Partnership Program (RCPP) called "Crisis to Opportunity" through the CARCD is ending this month. This grant is administered by ARCD. We still have money to assist landowners with technical assistance until then. The new RCPP that will continue the work fostered in the original one is slated to start later this year. I sat in on a CARCD meeting June 5<sup>th</sup>, and there is still no word from CARCD about a schedule for execution and implementation for this new grant.
4. CARCD is working on an agreement with Natural Resource Conservation Service (NRCS), University of California Cooperative Extension (UCCE) and California Department of Food and Agriculture. I will report as this process moves forward.
5. Potential for a Sierra Meadows Partnership Grant program. Study to determine real-time beaver distribution in the Central Sierras.
6. Next year, a grant possibility for USDA Community Wildfire Defense Grant Program.

## **New Business 1. Appoint Bob Dean to the Board**

### **Section 9314. CA Pub Res Code § 9314 (2022)**

9314. (a) The term of office of the directors, except those first elected, shall be four years. The expiration of the term of any director does not constitute a vacancy, and the director shall hold office until his or her successor has qualified.

(b) (1) As an alternative to the election of directors, the board of directors may, by a resolution presented to the board of supervisors of the principal county, request the board of supervisors to appoint directors, except those first elected. In any election year, the board of directors shall file its request with the board of supervisors not later than 125 days prior to the election. A copy of the resolution shall be furnished to the official responsible for conducting the election at the time it is presented to the board of supervisors of the principal county. The board of supervisors shall appoint directors, after consultation with the board of supervisors of any other county which contains any part of the district, from those candidates who have filed an application with the board of supervisors, as prescribed by the board of supervisors. If the directors are to be appointed, a notice of election shall not be published, but a notice of vacancy shall be posted pursuant to Section 54974 of the Government Code.

(2) The resolution shall remain in effect until rescinded by the board of directors, or until a petition requesting the rescission is received by the elections official. The petition shall be signed by 5 percent of the registered voters in the district, and shall be received not later than the 120th day before the election. Upon verification by the elections official that the petition contains the requisite number of signatures, the resolution shall be rescinded.

The appointment of directors by the board of supervisors does not affect the status of a district as an independent special district.

**If the board of supervisors does not conduct interviews of potential candidates or make an appointment within 60 days after the expiration of the term, the board of directors may make the appointment.**

(c) It is the intent of the Legislature to encourage districts to opt for the selection of directors by election, but where directors are appointed pursuant to subdivision (b), it is the intent of the Legislature that the board of supervisors solicit recommendations from within the district, including public, private, and nonprofit entities, and appoint only applicants who are determined by the board of supervisors to have a demonstrated interest in soil and water conservation. In selecting directors pursuant to subdivision (b), the board of supervisors shall endeavor to achieve balanced representation on the board of directors. To avoid undue financial burdens to districts and to thereby promote the objectives of this division, the Legislature hereby encourages counties to waive or minimize the charges for costs of elections conducted pursuant to this division.

*(Amended by Stats. 1994, Ch. 939, Sec. 19. Effective September 28, 1994. Operative January 1, 1995, by Sec. 29 of Ch. 939.)*





# FINANCIAL REPORT

CALAVERAS COUNTY RESOURCE  
CONSERVATION DISTRICT  
FY 2022



# AUDIT OPINION & INTERNAL CONTROLS

---

- Unmodified opinion
- No indications or allegations of fraud
- No difficulties with management
- No abuse or wasteful spending
- No audit finding

# Table of Content

---

Audit Process

Net Position

Activities

Financial Metrics

Conclusion

# Our Process

---

We take a risk-based approach and assess the risk of the District. This audit approach focuses on the combined impact of the environment in which the entity operates (Management information, financial results, and the effectiveness of internal controls).

## Field Work

Test details, perform analytics, and create adjusting entries

## Conclusion

Perform final analytics, make an opinion, communicate and educate

01

## Planning

Understand your District, its environment, and assess the risk of fraud and error

02

03

## Sampling

We use statistical and non-statistical sampling based on our risk assessment

04

# CCRCD

# NET POSITION

	<b>2022</b>	<b>2021</b>	<b>\$ Difference</b>	<b>% Difference</b>
Cash and investments	\$494,252	\$206,161	\$288,091	139.74%
Accounts receivable	561	251	310	123.51%
Capital assets, net	283,948	291,639	-7,691	-2.64%
Total assets	<u>\$778,761</u>	<u>\$498,051</u>	<u>\$288,401</u>	<u>57.91%</u>

# CCRC

# NET POSITION

	<u>2022</u>	<u>2021</u>	<u>\$ Diff</u>	<u>% Diff</u>
Accounts payable	\$116,495	\$1,064	\$115,431	10848.78%
Accrued liabilities	4,525	3,582	943	26.33%
Unearned income	331,034	82,298	248,736	302.24%
Total liabilities	<u>\$452,054</u>	<u>\$86,944</u>	<u>\$365,110</u>	<u>419.94%</u>

# CCRC

# NET POSITION

	<u>2022</u>	<u>2021</u>	<u>\$ Diff</u>	<u>% Diff</u>
Net investment in capital assets	\$283,948	\$299,330	-\$15,382	-5.14%
Unrestricted	42,759	20,156	22,603	112.14%
Total net position	<u>\$326,707</u>	<u>\$319,486</u>	<u>\$7,221</u>	<u>2.26%</u>

# CCRC D

# ACTIVITIES

	<u>2022</u>	<u>% of Total</u>	<u>2021</u>	<u>% of Total</u>	<u>\$ Diff</u>	<u>% Diff</u>
Operating grants	\$525,038	97.73%	\$308,489	95.92%	\$216,549	70.20%
Grants without restrictions	1,755	0.33%	833	0.26%	922	110.68%
Investment income (loss)	10,444	1.94%	9,629	2.99%	815	8.46%
Other revenues	0	0.00%	2660	0.83%	-2,660	-100.00%
Total revenues	<u>\$537,237</u>	<u>100.00%</u>	<u>\$321,611</u>	<u>100.00%</u>	<u>\$215,626</u>	<u>67.05%</u>



# CCRCD

# ACTIVITIES

	<u>2022</u>	<u>% of Total</u>	<u>2021</u>	<u>% of Total</u>	<u>\$ Diff</u>	<u>% Diff</u>
Conservation	\$530,016	100.00%	\$305,784	100.00%	\$224,232	73.33%
Total expenses	\$530,016	100.00%	\$305,784	100.00%	\$224,232	73.33%
Change in net position	<u>\$7,221</u>		<u>\$15,827</u>		<u>-\$8,606</u>	<u>-54.38%</u>

# Cash and Investments Analysis



## Description

Cash balance at each year end.



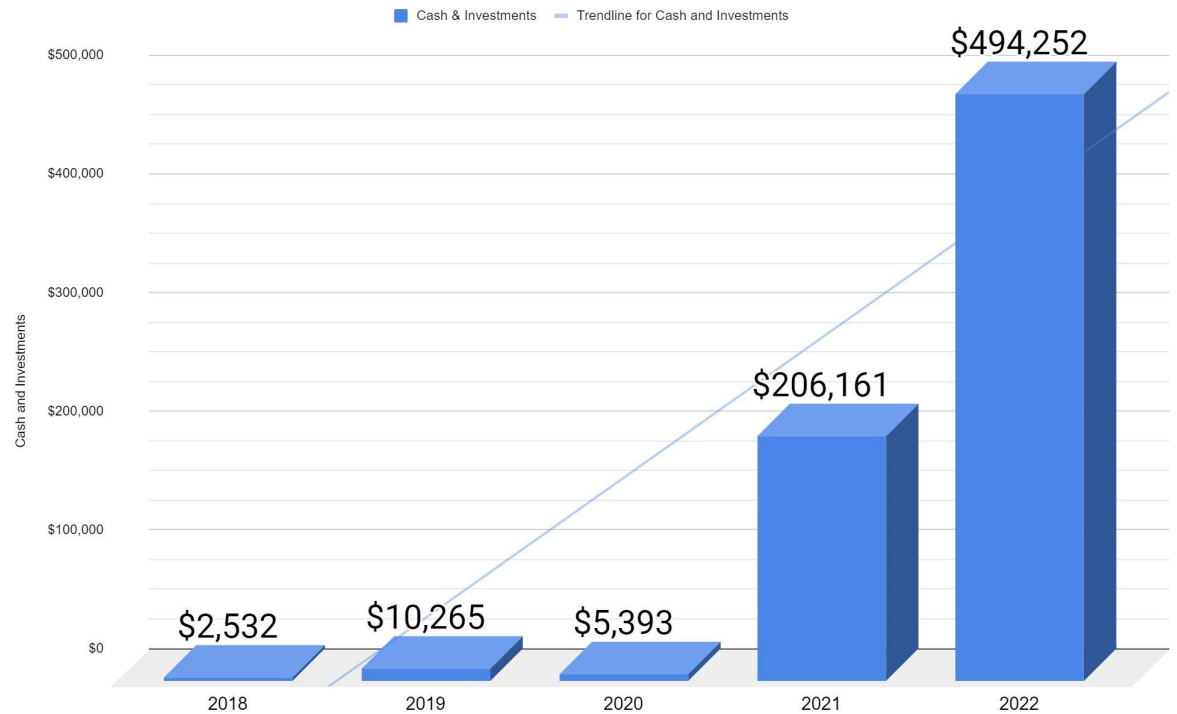
## Analysis Summary

Cash receipts from program revenues drive the cash balance.



## Current Year Summary

Cash balance increased substantially due to an increase in program revenues.



# Current Liabilities



## Description

AP and Accrued Expenses



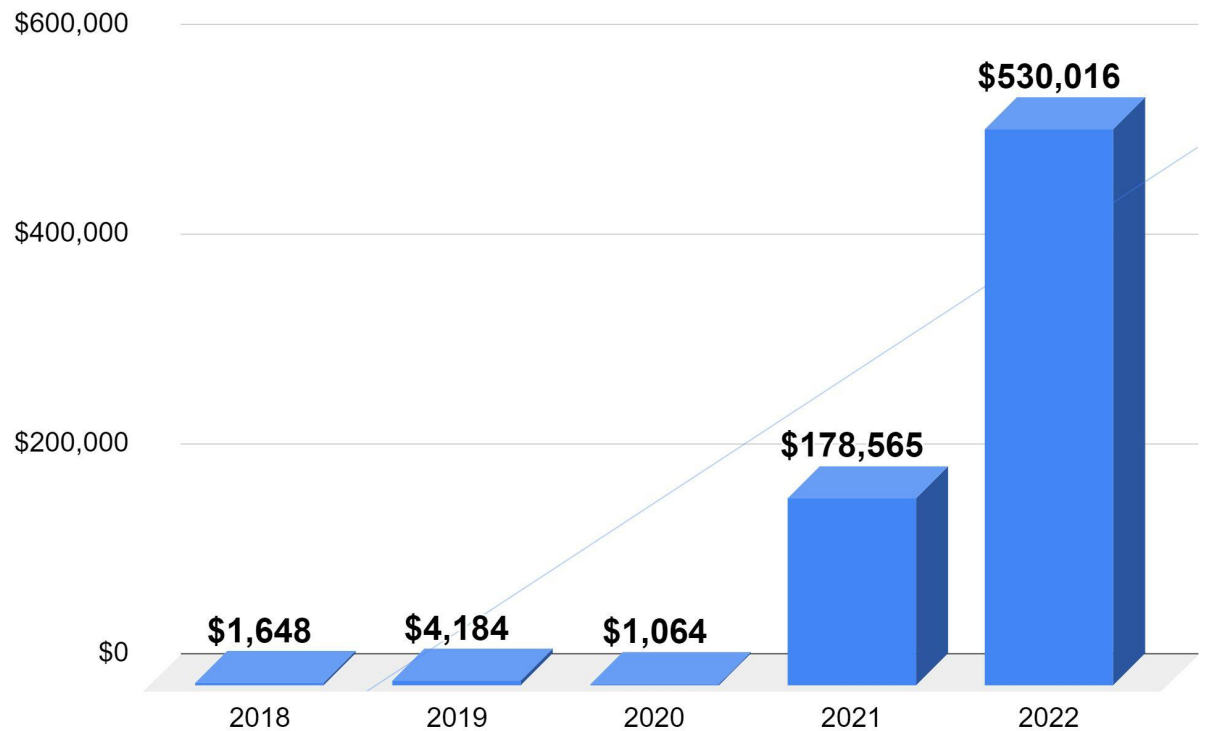
## Analysis Summary

The largest balance was reported in 2022. Unearned income balance drives the current liability balance.



## Current Year Summary

The unearned income balance and accounts payable caused the current liabilities to increase from \$178,565 to \$530,016.



# Total Revenue Analysis



## Description

Revenues are aggregated by fiscal year



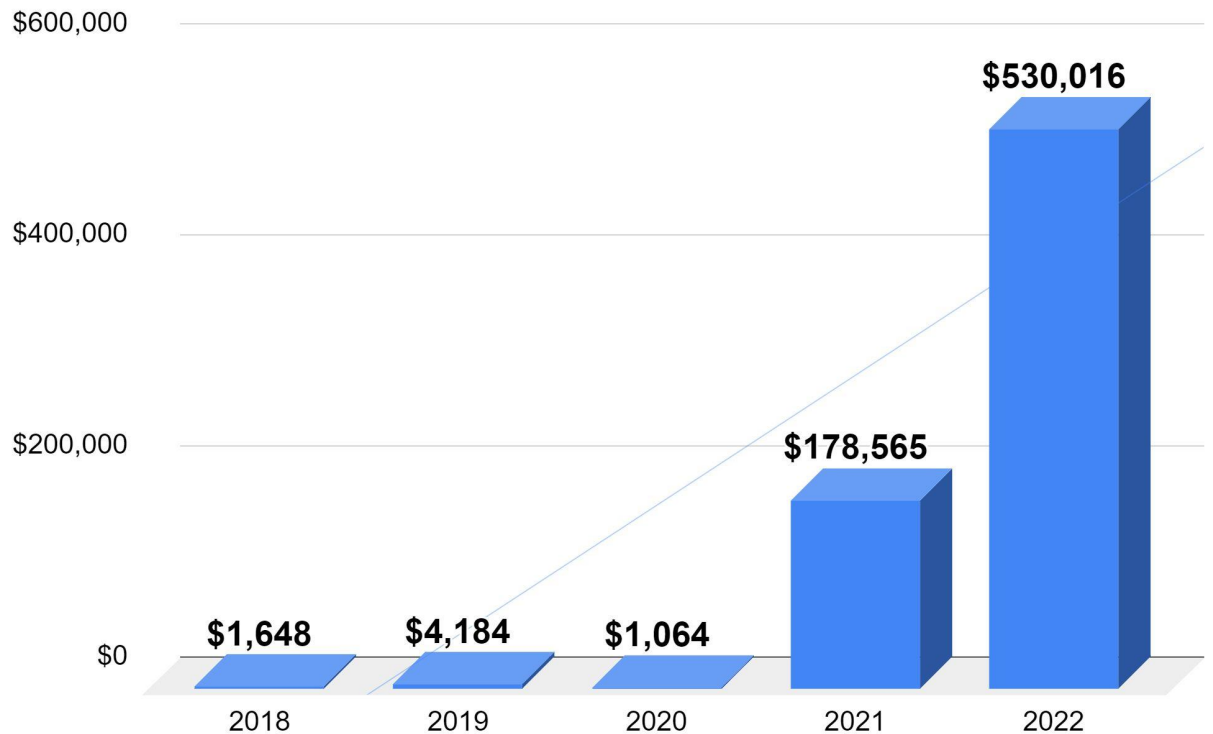
## Analysis Summary

Revenues depend on the amount of operating grants reported.



## Current Year Summary

The District was awarded grants which increased revenues substantially



# Program Revenue Analysis



## Description

Revenues are aggregated by fiscal year



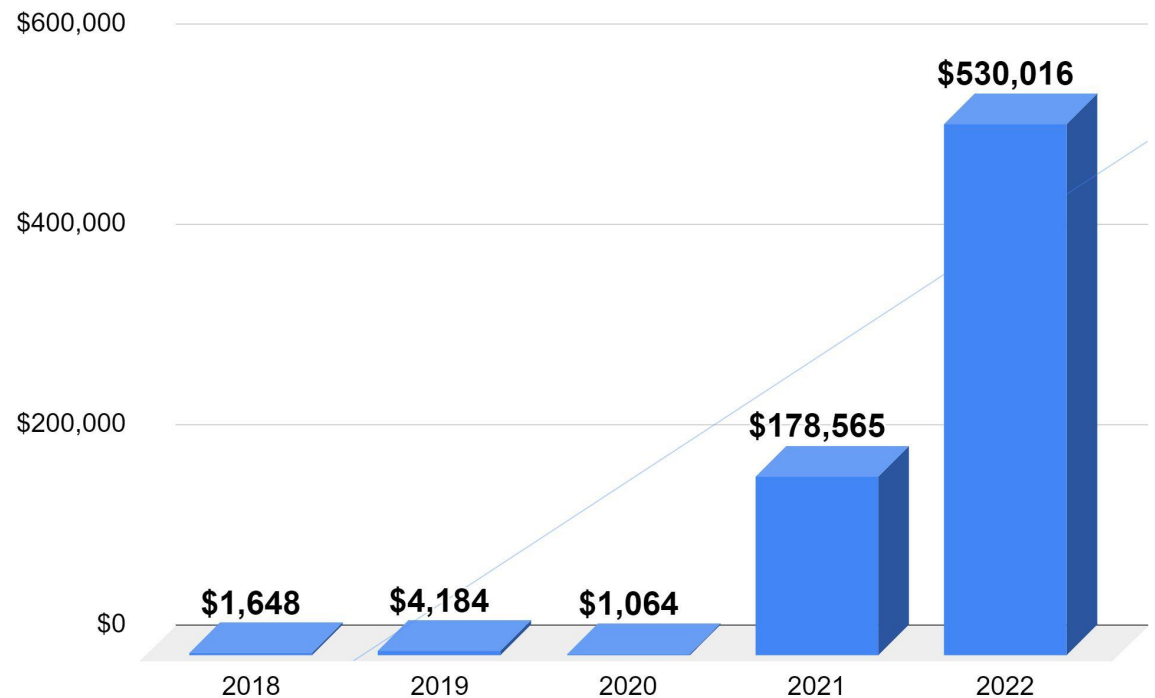
## Analysis Summary

Program revenues shows the grant awards on an annual basis



## Current Year Summary

Operating revenues increased due to an increase in reimbursement operating grants.



# General Revenue Analysis



## Description

Revenues are aggregated by fiscal year



## Analysis Summary

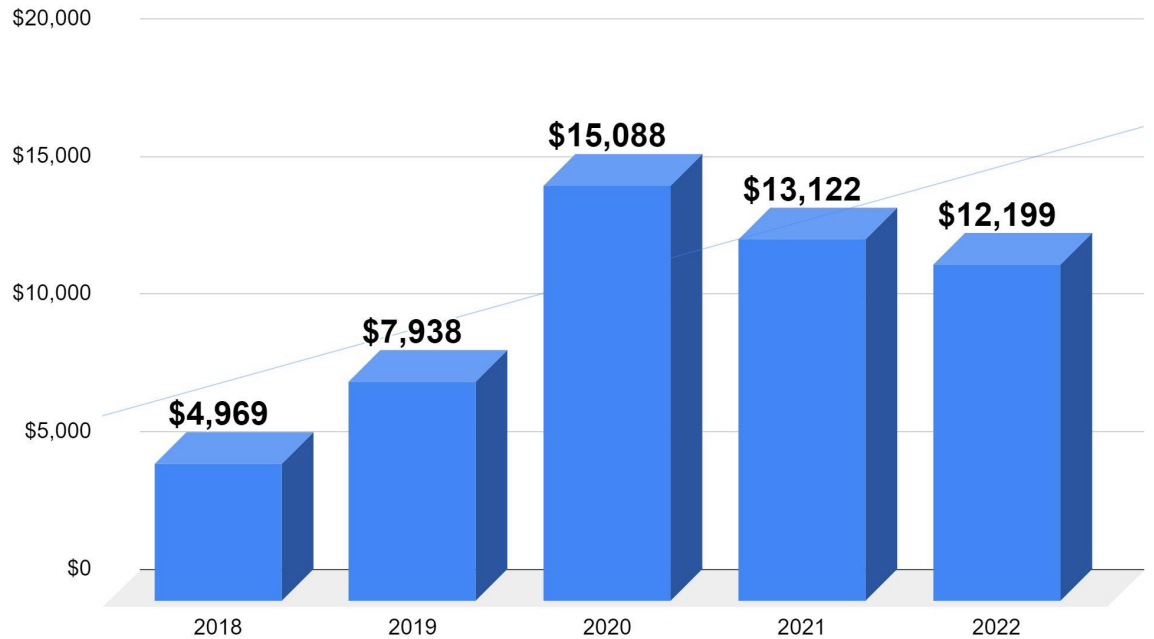
General revenues depend on two types of revenues grant without restriction and investment income



## Current Year Summary

The decrease is mainly due to a decrease of \$2,660 in other revenues.

General Revenues



# Total Expense Analysis



## Description

The graph shows a trend analysis of total expenses over the last 5 years



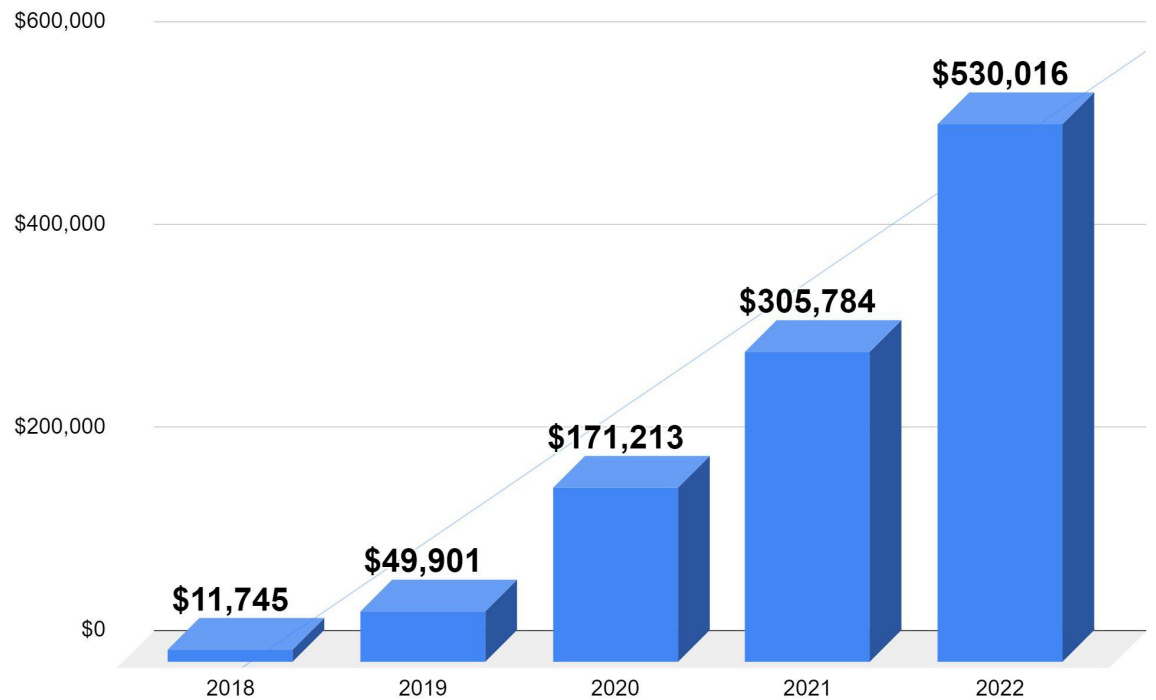
## Analysis Summary

Expenses are tied to operating grants. As the District increases its operating grants and projects, the expenses will increase



## Current Year Summary

As grant awards increase, total expenses are expected to increase.



# CONCLUSION

## Dear Board of Trustees & Management:

This presentation was an overview of the financial highlights of the District. If you would like to review further, please see the FY 2022 audit report.

It was a pleasure to work with Gordon and Dana. I thank them for providing the information needed to complete the audit.

Please, feel free to contact me with any questions you may have.

Sincerely,

*David Farnsworth, CPA*





FIRST AMENDMENT  
*to the*  
FACILITY USE AGREEMENT  
*between*  
THE REGENTS OF THE UNIVERSITY OF CALIFORNIA  
UC Cooperative Extension – Central Sierra office  
*and*  
CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT  
Dated September 4, 2020

THIS FIRST AMENDMENT OF FACILITY USE AGREEMENT is made and entered into as of the latest date of execution set forth below, by and between CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT (“Owner”) and THE REGENTS OF THE UNIVERSITY OF CALIFORNIA (“University”), on behalf of its UC Agriculture and Natural Resources (“ANR”), and its UC Cooperative Extension Central Sierra office (“UCCE”).

The parties hereby agree as follows:

1. The Facility Use Agreement (“FUA”) between the parties dated September 4, 2020, which relates to UCCE’s use of Owner’s property located at 423 East Saint Charles Street, San Andreas, California, is hereby amended as follows:
  - a. In Article 2 of the FUA, “Term,” the expiration date of June 30, 2022 is deleted and replaced with September 30, 2022.
  - b. Article 4 of FUA, “Consideration” is deleted in its entirety and replaced with the following text:

“As total consideration for its use of the Premises, University shall pay to Owner on a monthly basis a fee calculated by multiplying the Premises Percentage, as defined above in Article 3.2, by the total actual utility costs incurred by Owner in the previous month to operate the Calaveras County Resource Conservation District Building, and then adding Five Hundred Dollars (\$500) to that sum (“License Fee”). Owner shall calculate and invoice University for License Fee on a monthly basis, in arrears. University shall pay each such invoice within thirty (30) days of receipt. License Fee shall be made payable to Owner at the following address: Calaveras County Resource Conservation District, 423 East Saint Charles Street, San Andreas, CA 95249.”
2. Except as expressly amended above, the Facility Use Agreement remains in full force and effect.

**(Signatures on following page)**

IN WITNESS WHEREOF, the parties have executed this First Amendment of Facility Use Agreement on the latest date of execution set forth below.

THE REGENTS OF THE UNIVERSITY OF CALIFORNIA

<p>DocuSigned by: <i>Wendy Powers</i> 9F832A39209C4C9...</p> <hr/>	<p>6/29/2022</p> <hr/>
<p>Wendy Powers Associate Vice President University of California, Agriculture and Natural Resources</p>	<p>Date</p>

CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT

<p>DocuSigned by: <i>Gordon Long</i> B45357311E4A4AD...</p> <hr/>	<p>6/30/2022</p> <hr/>
<p>Gordon Long Executive Director</p>	<p>Date</p>

**AGENDA ITEM 6**

Hwy 108 North Grant - CalFire 5GA21203

Project Budget \$221,400

Proposed Winning Bid \$282,900

Ranking by Selection Comm	Contractor
1	Tanner Logging
2	AERI
3	Nate's Tree Service





**CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT**  
 PO Box 1041 • San Andreas, CA 95249

## Expense Reimbursement

Name:

Date
<input type="text"/>

Manager Name:

Department:

Business Purpose:

### Itemized Expenses

DATE	DESCRIPTION	CATEGORY	GRANT/DEPT	COST

TOTAL REIMBURSEMENT \$ -

**Don't forget to attach original receipts!**

Note: 2018 Mileage reimbursement for personal car = \$0.545/mile

---

Requestor Signature \_\_\_\_\_ Date \_\_\_\_\_

---

**Approval Signature**

Date

# CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT

## ASSOCIATE DIRECTOR POLICY

September 20, 2018

The following is the accepted policy of the Calaveras County Resource Conservation District (CCRCD). It is the policy of the board of directors to revise this statement by changes, additions, or deletions at any time it is felt necessary, so long as it is decided by vote in a regular meeting of the board. Associate directors are a vital component of the CCRCD

The position of Associate Director is completely voluntary, with no compensation, however district related expenses may be reimbursed. Associate Directors may, however, be contractors with the RCD recognizing issues of Conflicts of Interest as outlined below.

Associate directors do not vote and cannot assume the official responsibilities of board members. Their duties include offering technical assistance, personal opinions, and relevant advice to the board and staff.

### **I. Application:**

Applicants for the position of associate director should submit, in writing, a letter of request to the board of directors. Applicants must be 18 years of age or older, have a sincere interest in resource conservation, and be willing to commit the time required to fulfill their duties. The CCRCD board may also seek associate directors to perform specific tasks as needed.

### **II. Appointment:**

Associate directors of the CCRCD are appointed by majority vote of the board of directors. An associate director serves at the discretion of the board and may be removed from the position by a majority vote of the board of directors.

### **III. Duties:**

The CCRCD board of directors approves duties and tasks to associate directors. The CCRCD's long-range and annual work plans guide all directors and associate directors' actions and tasks. Associate directors' activities should complement and reinforce these work plans.

### **IV. Succession:**

In the instance of a vacancy on the board of directors, associate directors may apply for

appointment as a full director if they have been in the position of associate director for no less than six (6) months, *or* by unanimous decision of the board, following the procedure for district director appointment as set forth in Division 9 of the California Public Resources Code (§9352). Currently CCRCD policy is to forward the name of a candidate to the Calaveras County Board of Supervisors for selection. It is understood that the position must be presented to the residents of Calaveras County through the open selection process. It is also understood the CCRCD may, at any time, choose to select Board members through the open election process. If the CCRCD Board chooses the open election process then the Board may choose the replacement option defined by PRC Code 9352.

**V. Term of Office:**

The appointment as associate director is for a period of two years. An associate director may resign at any time.

**VI. Meeting Attendance:**

Associate directors are encouraged to participate in regular meetings to provide technical support and personal opinions about CCRCD programs, long-range plans, and annual plans in connection with the goals and visions of the CCRCD.

**VII. Expenses:**

Upon prior approval of the board of directors, an associate director may be reimbursed for specific expenses incurred in connection with CCRCD activities.

Expense claims must be submitted in the manner stated in the CCRCD financial policy.

**VIII. Conflict of Interest/Open Meetings Act:**

Associate directors must comply with the conflict of interest policies set forth in Division 9 of the California Public Resources Code, and the California Ralph M. Brown Act.



\_\_\_\_\_  
Bob Dean, President  
Board of Directors  
Calaveras County Resource Conservation District





**CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT**  
PO Box 1041 • San Andreas, CA 95249  
info@CalaverasRCD.org

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# **ACCOUNTING POLICIES AND PROCEDURES MANUAL**

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# I. Introduction

The purpose of this manual is to describe all fiscal policies and procedures currently in use at Calaveras County Resource Conservation District (RCD) and to ensure that the financial statements conform to generally accepted accounting principles; assets are safeguarded; guidelines of grantors and donors are complied with; and finances are managed with accuracy, efficiency, and transparency.

All RCD's staff with a role in the management of fiscal and accounting operations are expected to comply with the policies and procedures in this manual.

These policies will be reviewed annually and revised as needed by the staff and approved by the Board of Directors.

## II. Accounting Procedures

### Chart of Accounts and General Ledger

The RCD has designated a Chart of Accounts specific to its operational needs and the needs of its financial statements. The Chart of Accounts is structured so that financial statements can be shown by natural classification (expense type) as well as by functional classification (Project vs. Administration/*District*). The Bookkeeper is responsible for maintaining the Chart of Accounts and revising as necessary.

All grants awarded are assigned a separate account number.

The general ledger is automated and maintained using our accounting software. All input and balancing is the responsibility of the Bookkeeper with final approval by the Executive Director.

The Executive Director should review the general ledger on a periodic basis for any unusual transactions.

The Executive Director and Bookkeeper will prepare the documentation and assist our outside CPA to complete the annual audit.

### Basis of Accounting

The RCD uses the accrual basis of accounting, whereby revenue and expenses are identified with specific periods of time, such as a month or year, and are recorded as incurred. This method of recording revenue and expenses is without regard to date of receipt or payment of cash.

To ensure a timely close of the General Ledger, the RCD may book accrual entries. Some accruals will be made as recurring entries.

Accruals to consider:

1. Income, deferred income, payroll, prepaid insurance expenses are accrued on a monthly basis.
2. Recurring expenses, including employee vacation accrual, prepaid corporate insurance, depreciation, etc., are posted on an annual basis.

Throughout the fiscal year, expenses are accrued in the month in which they are incurred. The books are closed by the 15th after the end of the month. Invoices received after closing the books will be counted as a current-month expense.

At close of the fiscal year, all expenses that should be accrued are so accrued, in order to ensure that year-end financial statements should reflect all expenses incurred during the fiscal year. Year-end books are closed after the annual audit is complete.

## **Journal Entries**

The Bookkeeper is responsible for writing and posting the Journal entries, which are then included in the Financial reports. The Financial reports are submitted to the Board of Directors for review and approval, which is recorded in the Minutes.

## **Bank Reconciliations**

All bank statements are opened, reviewed for unusual balances and/or transactions and initialed and dated by the Executive Director in a timely manner. Bank reconciliation and approval will occur within 30 days of the close of the month.

Once reviewed by Executive Director, bank statements are submitted to the Bookkeeper for reconciliation as follows: a comparison of dates and amounts of deposits as shown in the accounting system and on the statement, a comparison of inter-account transfers, an investigation of any rejected items, a comparison of cleared checks with the accounting record including amount, payee, and sequential check numbers.

The Bookkeeper will verify that voided checks, if returned, are appropriately defaced and filed.

The Bookkeeper will investigate any checks that are outstanding over six months.

The Bookkeeper will attach the completed bank reconciliation to the applicable bank statement, along with all documentation and submit to the Board Secretary.

The Bookkeeper will provide the reconciliation report and bank statement to the Board Secretary in advance of the Board meetings giving time for the Board Secretary's review. At the Board meeting the Board Secretary will provide the Bookkeeper the reviewed, dated, and initialed reconciliation report.

The Bookkeeper will file the reconciliation report.

## **Monthly and Fiscal Year-End Close**

The Bookkeeper will review and sign off on all month- and year-end journal entries. They will be printed and filed for audit trail purposes.

At the end of each month and fiscal year end, the Bookkeeper will review all balance sheet accounts including verification of the following balances: cash accounts match the bank reconciliations, fixed assets accounts reflect all purchases, write-downs and retirements, accounts receivable and payable accounts match outstanding amounts due and owed.

The income and expense accounts review will include reconciliation to amounts received and expended and verification that payroll expenses match the payroll reports including federal and state payroll tax filings.

The final monthly and fiscal year-end financial statements are run, reviewed, and approved by the Board of Directors.

The Bookkeeper will prepare the annual Special Districts Financial Transactions Report with the State Controller's Office by the annual deadline of January 31st.

The Bookkeeper will submit the Government Compensation in California report by April 30 as required by the State Controller's Office.

The Bookkeeper will prepare the Single Audit Notice of Exemption to the State Controller's Office nine months after fiscal year ends, by March 31st.

All other appropriate government filings including those required by the state tax board and attorney general's office will be completed and filed with the appropriate agency.

## **Record Keeping**

Accounting records are filed per fiscal year. The records for the most recent four years are filed in the Main office. Older accounting records are boxed, labeled and stored in the basement at 423 E St. Charles St in San Andreas.

# **III. Internal Controls**

## **Division of Responsibilities**

*The following is a list of personnel who have fiscal and accounting responsibilities:*

### *Board of Directors*

1. Reviews and approves the annual budget, which is recorded in the Minutes
2. Reviews annual audit and all financial reports, which is recorded in the Minutes
3. Reviews Executive Director's performance annually and establishes the salary, which is recorded on the Evaluation Form.
4. At least one member of the board will be appointed by the board to be authorized signers on the bank accounts.
5. Reviews and approves all contracts and non-budgeted expenditures over \$10,000, which is recorded in the Minutes
6. Develops and amends, with assistance from the Executive Director, and approves all fiscal policies. The policies shall be reviewed annually at end of fiscal year.

### *Executive Director*

1. Reviews all financial reports including cash flow projections
2. Sees that an appropriate budget is developed annually
3. Reviews and approves all contracts and non-budgeted purchases under \$1,000
4. Reviews all grant submissions
5. Approves inter-account bank transfers
6. Is on-site signatory for all bank accounts
7. The Executive Director opens all the RCD financial mail and endorses checks received using the appropriate bank account stamp. Checks are kept in a locked file drawer until Bookkeeper can process and deposit.
8. Reviews all bank statements for any irregularities
9. Advises staff on internal controls and accounting policies and procedures
10. Oversees the adherence to all internal controls
11. Reviews, revises, and maintains internal accounting controls and procedures
12. Monitors program budgets
13. Reviews all payrolls and is responsible for all personnel files
14. Reviews and manages cash flow
15. Reviews and approves all reimbursements and fund requests
16. Monitors and manages all expenses to ensure most effective use of assets

17. Monitors grant reporting and appropriate release of temporarily restricted funds
18. Oversees expense allocations
19. Monitors and makes recommendations for asset retirement and replacement
20. Initiates donor thank you letter acknowledgements

#### *Bookkeeper*

1. Overall responsibility for data entry into accounting system and integrity of accounting system data
2. Processes invoices and prepares checks
3. Makes bank deposits
4. Processes payroll
5. Maintains general ledger
6. Prepares monthly and year-end financial reports
7. Reconciles all bank accounts
8. Mails vendor checks
9. Manages Accounts Receivable
10. Processes all inter-account bank transfers
11. Assists Executive Director with the development of annual and program budgets
12. Reviews all incoming and outgoing invoices
13. Maintains the Chart of Accounts and revises as necessary

#### *Board Secretary*

1. Reviews completed monthly bank reconciliations with bank statements

#### *Programs/Project Managers*

1. Initiate and approve all project expenditures and hours worked on the projects they manage

### **Conflict of Interest**

Employees have an obligation to conduct the business and activities of RCD within guidelines that prohibit actual or potential conflicts of interest. This policy establishes only the framework within which RCD wishes the business to operate. The purpose of these guidelines is to provide general direction so that employees can seek further clarification on issues related to the subject of acceptable standards of operation. Contact the President for more information or questions about conflicts of interest.

An actual or potential conflict of interest occurs when an employee is in a position to influence a decision that may result in a personal gain for that employee or for a relative as a result of RCD's business dealings. For the purposes of this policy, a relative is any person who is related by blood or marriage, or whose relationship with the employee is similar to that of persons who are related by blood or marriage.

No "presumption of guilt" is created by the mere existence of a relationship with outside firms. However, if an employee has any influence on RCD transactions, including those involving contracts, it is imperative that he or she disclose to the President of RCD as soon as possible the existence of any actual or potential conflict of interest so that safeguards can be established to protect all parties.

Personal gain may result, not only in cases where an employee or relative has a significant ownership in a firm with which RCD does business, but also when an employee or relative receives any kickback, bribe, substantial gift, or special consideration as a result of any transaction or business dealings involving RCD. (CCRCDC Personnel Policies, Section 14)

Individuals holding designated positions shall file their statements of economic interests, FPPC Form 700, with the RCD, which will make the statements available for public inspection and reproduction. (Gov. Code Sec. 81008.) The Board Secretary will notify these individuals in February. Forms are to be sent to the Board Secretary due by April 1st. All statements will be retained by the RCD. The Board of Directors shall determine whether a conflict of interest exists for the Executive Director or a member of the Board and shall determine the appropriate response.

## **Physical Security**

All blank checks, cash, and checks to be signed or deposited are locked in a filing cabinet. Both the Bookkeeper and Executive Director have keys/codes to this filing cabinet. The Bookkeeper and Executive Director maintain the password to the accounting system.

Keys/Codes are managed and tracked by the Executive Director.

# **IV. Financial Planning & Reporting**

## **Budgeting Process**

The RCD's annual budget is prepared by the Executive Director working closely with the Bookkeeper and Programs/Project Managers to ensure that the annual budget is an accurate reflection of the programmatic and strategic goals of the coming year. Once a draft is prepared the Executive Director will have the Finance Committee review.

The Board will review and approve the budget by its August meeting each year

## **Internal Financial Reports**

The Bookkeeper will prepare the monthly and annual financial reports for distribution to the Board of Directors and approval. The reports will include: Balance Sheet, Profit & Loss Budget versus Actual, Deposit Detail Report, Check Detail Report, and any other reports requested by the Board.

The Bookkeeper will prepare quarterly budget versus actual report for each project detailing invoiced amounts for each task and match for distribution to the Programs/Project Manager and Executive Director. The budget versus actual reports may be distributed on an as needed basis for closer management, especially towards the end of a project. These reports will be reviewed and discussed at the staff meetings or between Executive Director and Bookkeeper.

Periodic and annual financial reports will be submitted to the Finance Committee and Board of Directors for review and approval.

## **Audit**

California Government Code 26909 requires an annual audit of a special district's accounts and records. The Executive Director and Bookkeeper shall prepare for the audit visit. The Executive Director will be available to assist in the audit discussions. The audit shall be completed by June 30<sup>th</sup> of following the fiscal year end.

The full audit report is sent electronically to the Board prior to approval at the following monthly Board meeting.

The audit report is made available to the public as posted on the RCD website. A copy is electronically sent to the Calaveras County Auditor and the Calaveras County Local Agency Formation Commission Office (LAFCO).



## **State Controller's Office Reporting**

Government Code (GC) 53891 requires RCDs to submit an annual Government Compensation in California (GCC) report to the State Controller's Office (SCO). The GCC report for the previous calendar year is due not later than April 30th. The Bookkeeper shall prepare and submit this report.

Pursuant to Government Code section 12463.1, the California State Controller's Office has developed the Special Districts Financial Transactions Report to collect information to be published annually in the Special Districts Annual Report. Government Code section 53891 requires special districts to furnish this financial transactions report. Our outside CPA will prepare the annual Special Districts Financial Transactions Report with the State Controller's Office by the annual deadline of January 31st.

The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) **2 CFR 200.501** requires non-Federal entities that expend \$750,000 or more in Federal awards in a fiscal year to have a single or program-specific audit conducted for that fiscal year. If applicable, the RCD's outside CPA will prepare the Single Audit. If not applicable, the Bookkeeper will prepare the Single Audit Notice of Exemption to the State Controller's Office nine months after fiscal year ends, by March 31st.

## **IRS Reporting**

The Bookkeeper will process and file IRS Form 941 Employer's Quarterly Federal Tax Return.

# **V. Revenue & Accounts Receivable**

## **Invoice Preparation**

All grants and projects are invoiced each month or quarterly, depending on the granting agency and requirements of invoicing, to capture all billable time and expenses and ensure a regular healthy cash flow for the organization.

The Bookkeeper gathers relevant expense documentation, prepares all invoices, and submits to the Executive Director for approval. The Executive Director makes copies of the documentation and processes/sends it according to the requirements of the granting agency and one copy is filed in the accounting grant file.

As part of the monthly close process, the Bookkeeper reviews an Accounts Receivable Aging report and alerts the Executive Director of past due invoices. The Executive Director will notify the granting agency inquiring the status of the payment.

## **Revenue Recognition**

All revenue received will be recorded in accordance with GAAP.

When revenue is received, the Bookkeeper posts to invoice as of date received.

## **Cash Receipts**

Cash receipts generally arise from:

1. Contracts and Grants (bulk)
2. Fee for services
3. Occasional direct donor contributions

RCD does not have a cash register or petty cash box.

Funds are generally received via U.S. mail or direct deposit.

## **Deposits**

The Bookkeeper processes the deposit, coding the income and posting the receipts in the accounting system. Deposits are to be posted to the checking account. A copy of the deposit slip is attached to the copy of the check(s) and is filed with the bank statements.

Deposits are made on a timely basis. All checks received are deposited within 5 days of receipt.

If a check is returned a replacement check is requested from the sponsor.

All cash received will be counted, verified, and signed off by the Executive Director and Bookkeeper. A receipt may be given to the paying party, or a list generated of the paying parties, and a copy kept for internal purposes. The cash will be kept in a locked file cabinet and deposited within 24 business hours.

## **Contributions**

Executive Director sends acknowledgements to contributors and copies of such acknowledgement are kept on file with the financial records.

# **VI. Expenses & Accounts Payable**

## **Payroll**

### ***Time Sheet Preparation & Approval***

All timesheets must be submitted by the 5<sup>th</sup> and 20<sup>th</sup> of each month. Each employee enters their hours worked per project on a district timesheet. A description of the activities is also entered. Programs/Project Managers will review and approve hours worked by other employees on the projects they manage. The Executive Director reviews and approves all timesheets, including the hours approved by the Programs/Project Managers. The Bookkeeper then reviews and enters the information into our accounting system for processing payroll. The Executive Director signs all time sheets. The Executive Director's timesheet will be reviewed and approved by the Board President or Vice President if the President is unavailable.

### ***Payroll Additions, Deletions, and Changes Prior to Payroll Disbursements***

The Executive Director has the ability to make changes to the employee's timesheet if an error is found. The change (error) request may come from the employee or is discovered by any of the managers. If changes need to be made to the timesheets, the Executive Director will make the adjustments with the consent of the employee.

### ***Payroll Preparation & Approval***

Paychecks are directly deposited and check stubs are printed and sent to the employees by the 10<sup>th</sup> and 25<sup>th</sup> of each month.

The Bookkeeper will process payroll in a timely manner and record paid time off, sick time, and any other information deemed necessary to properly reflect time worked.

If the employee requests that his/her check be released to a third party, the request must be made in writing prior to distribution.

All federal and state payroll reports will be prepared and filed appropriately by the Bookkeeper.

The Bookkeeper will prepare the W-2 statements and mail to employees prior to January 31<sup>st</sup> of the following year for the prior calendar year.

### ***Pay Upon Termination***

Upon voluntary and involuntary termination, payroll is processed within 72 hours of the employee's departure. Bookkeeper calculates the final paycheck and ensures accuracy of any accrued Paid Time Off (PTO) to be paid. The Executive Director reviews the final paycheck and distributes the check to the employee.

### ***Employee Retirement Account***

The RCD does not offer a retirement account at this time.

### **Purchase and Procurement**

See RCD Purchase and Procurement Policy. All Board approvals will be reflected in the Minutes.

### **Independent Contractors & Prevailing Wages**

The RCD will adhere to RCD Purchasing and Bidding Policy.

The RCD will enter into agreement with all awarded contractors. The agreement will specify that invoices need to show the name of the grant, the tasks, hours/dollars per task and a description of the work done per task.

If the project triggers prevailing wage requirements or Labor Compliance Program (LCP), the RCD will abide by the Awarding Body Responsibilities and LCP as defined under the Department of Industrial Relations under Labor Code section 1720.

The Bookkeeper will issue 1099 tax form to vendors as required.

### **Invoice Approval & Processing**

#### ***Invoices Received***

The Executive Director opens all the RCD financial mail. All invoices must be verified and approved by the Executive Director by writing the approval information on the invoice. The Executive Director may seek confirmation from the Programs/Project Managers prior to the Executive Director's approval. The approved invoices are forwarded to the Bookkeeper.

Checks are processed weekly. Checks can be prepared manually within one day, but this should be limited to emergency situations. Approved invoices will be paid within 30 days of receipt.

Checks cannot be issued without an invoice.

The Bookkeeper processes all invoices and:

1. Enters them into the Accounts Payable module

2. Prints and signs checks according to payment date due using the El Dorado Savings checking account
3. Attaches stub to the backup documentation
4. Mails checks and appropriate backup documentation and files all backup documentation in the appropriate file

### **Credit Cards**

The Executive Director will determine which staff member will be provided an organization credit card based on potential need. All staff members who are authorized to carry an organization credit card will be held personally responsible in the event that any charge is deemed personal or unauthorized. Unauthorized use of the credit card includes: personal expenditures of any kind; expenditures which have not been properly authorized; meals, entertainment, gifts, or other expenditures which are prohibited by budgets, laws, and regulations, and the entities from which the RCD receives funds.

The receipts for all credit card charges will be given to the Executive Director by the 5th of each month. The receipt will have the initials of the employee, date, Project and Task, if applicable, and a description of the expense if the item/service is not clearly stated on the receipt. The Executive Director will verify and approve all credit card charges with the monthly statements. The monthly statement and attached approved receipts will be given to the Bookkeeper for processing.

### **Cash Disbursements**

The RCD does not give cash disbursements.

### **Petty Cash**

The RCD does not have a Petty Cash Fund. However, occasionally petty cash has to be handled in certain cases such as registration fees for RCD events, such as workshops. In this case the petty cash handling procedures are to be followed accordingly:

Petty cash funds will come from either Board/Executive Director approved RCD funds or personal funds and kept in a safely guarded container.

The total amount of petty cash will be written on a Form and initialed by the Executive Director and either the Board Secretary or Bookkeeper.

If requested, a receipt will be given to the contributor.

Immediately after the event, the petty cash will be counted by two people and this amount will be written on the Form and initialed by both people. Cash received over the initial count will be segregated. All petty cash will remain in the safely guarded container and delivered to the Bookkeeper.

The Bookkeeper will deposit the segregated cash and return the initial cash to the personal account or RCD account. The form will be attached to the deposit record and filed.

### **Employee Expense Reimbursement**

Employees are reimbursed for out-of-pocket business-related expenses using the Expense Reimbursement Form. Original receipts are to be attached to the Form. The Expense Reimbursement Forms must be submitted to the Executive Director by the 5th of each month. The Executive Director approves all Expense Reimbursement Forms and may seek confirmation from the Programs/Project Manager prior to the Executive Director's approval. The approved expense reports are given to the Bookkeeper for processing. The reimbursement checks will be made out to the employee. (RCD Personnel Handbook)

Directors can be reimbursed for business related expenses.

### ***Travel Expenses***

See Reimbursement Policy.

## **VII. Personnel Records**

All personnel files contain the following documents: an application and/or resume, date of employment, position and pay rate, authorization of payroll deductions, W-4 withholding authorization, termination data where applicable, a signed confidentiality agreement, a signed acknowledgement of receipt of Employee Handbook and other forms as deemed appropriate by the Executive Director.

All employees will fill out an I-9 form and submit the allowable forms of identification to the Executive Director.

The completed I-9 forms will be kept in a secure location separate from the personnel files. A copy will be kept in the personnel files.

All personnel files are to be kept in a secure, locked file cabinet and accessed only by authorized personnel.

## **VIII. Asset Management**

### **Cash Management and Investments**

The board has the fiscal responsibility and authorization.

The RCD has checking and savings bank accounts with El Dorado Savings Bank

### **Capital Equipment**

The following are examples of general categories of fixed assets:

1. Buildings
2. Computer equipment
3. Computer software
4. Furniture and fixtures
5. Intangible assets
6. Land
7. Leasehold improvements
8. Machinery
9. Vehicles

It is the organization's policy to capitalize all items which have a unit cost greater than one thousand dollars (\$1,000). Items purchased with a value or cost less than one thousand dollars (\$1,000) will be expensed in the period purchased.

The depreciation period for capitalized assets is as follows:

Computer Hardware	36 months
Office Equipment	60 months
Office Furniture	60 months
Computer Software	36 months

## Leasehold improvements

## Length of lease

1. A Fixed Asset Log is maintained by the Bookkeeper including date of purchase, asset description, purchase cost, asset number, method and life of asset.
2. The Log will be reviewed by the Executive Director.
3. Annually, a physical inspection and inventory will be taken of all fixed assets and reconciled to the general ledger balances.
4. The Executive Director and Bookkeeper shall be informed in writing of any change in status or condition of any property or equipment.
5. Depreciation is recorded annually. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets. Any impaired assets discovered during the inventory will be written down to their actual value.

## **IX. Fiscal Policy Statements**

1. The accounting procedures used by the RCD shall conform to Generally Accepted Accounting Principles (GAAP) to ensure accuracy of information and compliance with external standards.
2. All cash accounts owned by the RCD will be held in financial institutions which are insured by the FDIC. No bank account will carry a balance over the FDIC insured amount (currently \$250,000).
3. All capital expenditures which exceed one thousand dollars (\$1,000) will be capitalized.
4. Salary advances are allowed with Board approval.
5. No travel cash advances will be made except under special conditions and pre-approved by the Executive Director.
6. Reimbursements will be paid upon complete expense reporting and approval using the official RCD form.
7. Any donated item with a value exceeding (\$50) will be recorded and a letter acknowledging the donation will be sent to the donor within two weeks of the receipt of the donation.
8. All volunteer time shall be recorded as in-kind donations.
9. The Executive Director, Bookkeeper, and at least one members of the board, appointed by the board, are the signatories on RCD's bank accounts.
10. The President reviews and approves all contracts and non-budgeted expenditures at \$1,000 - \$10,000.
11. The Board reviews and approves all contracts and non-budgeted expenditures over \$10,000.
12. Bank statements will be reconciled monthly. All bank statements will be given unopened to the Executive Director for review.
13. Correction fluid and/or tape will never be used in preparing timesheets or any accounting documents.
14. Accounting and personnel records will be kept in locked file cabinets in the finance office and only parties with financial and/or HR responsibility will have access to the keys.
15. The Board develops and amends, with assistance from the Executive Director, and approves all fiscal policies. The policies shall be reviewed annually at end of fiscal year.



**CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT**

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# Calaveras County Resource Conservation District

## PERSONNEL POLICY

Approved CCRCD Board of Directors  
January 2022

## **INTRODUCTION**

This document is based on the CCCRCD Personnel Policies. It is our policy to adopt the Personnel Policy standards of the California Association of Resource Conservation Districts. It was edited to apply to the CCRCD staff.

### **1. GENERAL PROVISIONS**

#### **A. Policy Statement**

It is the policy of CCRCD to provide equal employment opportunities to all people without regard to race, religion, color, national origin, ancestry, physical or mental disability, medical condition, marital status, age, sex, or any other classification protected by law, and to promote this policy through a program of affirmative personnel action.

#### **B. Purpose of Personnel Policies**

The effective provision of quality services requires positive relationships and goodwill between the Board of Directors, and the staff. The Personnel Policies are developed to define elements of these relationships in the belief that clear exposition of rights and responsibilities will facilitate positive relationships and goodwill.

#### **C. General Responsibilities**

The Board of Directors functions as the final administrative authority which represents the CCRCD's interests, conviction, leadership, and functions as the policy making body for the CCRCD. The Board of Directors has the sole authority and responsibility to amend the Personnel Policies. Incumbent in that responsibility is the requirement that the staff be notified of proposed changes and given the opportunity for input prior to the adoption of any amendments. No amendments will be effective prior to the date of enactment by the Board of Directors. The Board of Directors hires staff who are responsible to carry out tasks assigned by the Board.

#### **D. Personnel Committee**

The President may appoint an Ad Hoc Personnel Committee. The duties of the Ad Hoc Personnel Committee shall be:

- Review the statement of Personnel Policies as change of conditions affecting programs and new questions of policy may require.
- Recommend to the Board of Directors such changes in the Personnel Policies considered necessary to the development of a program in keeping with CCRCD purposes and objectives.
- Act as a grievance review committee.
- Review qualifications of applicants for positions.

#### **E. Revisions to Personnel Policies**

The President or Board of Directors may request revisions to the Personnel Policies.

If the proposed revisions are endorsed by the Personnel Committee, the following procedures shall apply:

- The CCRCD Board Members shall receive a copy of the proposed revisions 10 days prior to formal presentation to the full Board of Directors.



- The President or staff representative shall review and discuss proposed changes with staff at their request.

#### **F. Work Environment**

The CCRCDD is committed to providing a safe, positive work environment for that is free of discrimination and harassment in any form. Discrimination or harassment on the basis of race, religious creed, color, national origin, ancestry, physical handicap, medical condition, marital status, sex or age in any form will not be tolerated by the CCRCDD.

Any employee subjected to intimidation, ridicule, insult or an otherwise hostile or offensive working environment based on the aforementioned conditions should make a complaint, either in accordance with the established grievance procedures as written in this policy, or directly to his/her supervisor or the President. All such complaints shall be confidentially investigated or resolved as expeditiously as possible.

Any employee who perpetrates harassment based on the conditions described above shall be subject to disciplinary action, including dismissal, as outlined in the section entitled Disciplinary Action and Dismissal.

#### **G. At-Will Employer**

The CCRCDD is an at-will employer. This means that regardless of any provision in in these policies CCRCDD or the employee may terminate the employment relationship at any time, for any reason, with or without cause or notice. Nothing in the policy's or in any document or statement, written or oral, shall limit the right to terminate employment at-will.

## **2. GENERAL AND/OR SEXUAL HARASSMENT**

The CCRCDD is committed to providing a safe, positive working environment for everyone. Therefore, discrimination in any form is an unacceptable behavior and will not be tolerated by the CCRCDD. In general, harassment is any conduct that has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile or offensive working environment. Harassment is defined to include: participating in coercive or repeated, unsolicited, and unwelcome verbal comments or gestures; or using implicit or explicit coercive behavior in the process of conducting business, or to control, influence, or affect the career, salary, or job of an employee.

Harassment includes such unwelcome behavior as: verbal abuse; insults; suggestive, demeaning or degrading comments; jokes; notes or picture displays alluding to race, religion, color, gender, sexual orientation, national origin, ancestry, age, marital status, veteran status, or disability. Harassment may also take the form of physical aggressiveness, threats or other intimidating behaviors. Any employee who perpetrates harassment based on the conditions described above shall be subject to disciplinary action, including dismissal, as outlined in the section entitled Disciplinary Action and Dismissal.

#### **A. SEXUAL HARASSMENT DEFINED**

“Sexual harassment” means unwelcome sexual advances, requests for sexual favors, and other verbal, visual, or physical conduct of a sexual nature, made by someone from or in the work setting, under any of the following conditions:

- (a) Submission to the conduct is explicitly made a term or a condition of employment or progress.
- (b) Submission to, or rejection of, the conduct by the individual is used as the basis of employment decisions affecting the individual.
- (c) The conduct has the purpose or effect of having a negative impact upon the individual's work or performance, or of creating an intimidating, hostile, or offensive work environment.
- (d) Submission to, or rejection of, the conduct by the individual is used as the basis for any decision affecting the individual regarding benefits and services, honors, programs, or activities available at or through the CCRC.

Unwelcome sexual demands, requests for sexual favors, unwelcome or unnecessary touching, vulgar or degrading sexual comments, distribution of written or graphic material having such effects, or other verbal or physical conduct of a sexual nature may be considered to constitute sexual harassment. Threats, demands or suggestions that an employee's employment status or advancement requires agreement to sexual activity is another form of sexual harassment.

## **B. SEXUAL HARASSMENT PROHIBITED**

Sexual harassment of co-workers, co-employees, Board of Directors, members of the public, or any other person, is absolutely forbidden. Sexual harassment can take many forms and, therefore, you are notified that verbal, physical, visual and other forms of sexual harassment are absolutely forbidden.

## **C. DISCIPLINARY ACTION**

The CCRC will enforce disciplinary action against any person that engages in sexual harassment or who threatens or insinuates, either explicitly or implicitly, that a person's refusal to submit to sexual advances will adversely affect the person's employment, evaluation, wages, advancement, assigned duties, shifts, or any condition of employment or career development. This disciplinary action may include suspension, or demotion and can include termination.

Given the nature of the type of discrimination, the CCRC also recognizes that false accusations of harassment can have serious effects on innocent men and women. Therefore, false accusation will result in the same disciplinary action applicable to one found guilty of harassment.

## **D. REPORTING OF HARASSMENT**

Any person who believes he or she has been treated in a manner inconsistent with this policy, whether such treatment is by a co-worker, co-employee, Board of Directors, member of the public, or any other person, should report such violations to a supervisor, President, Vice President, or Ad Hoc Personnel Committee without fear of reprisal. The CCRC will act positively to investigate claims of alleged sexual harassment and to effectively remedy them when an allegation is determined to be valid.

1. The report should be made to the claimant's immediate supervisor, President, Vice-president, or Personnel Committee. The report shall be in writing.
2. The person receiving the report shall prepare a written report within three (3) working

days and include:

- what happened
  - when it happened
  - where did it happen
  - who is the alleged harasser
  - who is the alleged victim
  - who were the witnesses
  - comments of the victim
  - other comments
3. The report shall be given to the President which shall cause Ad Hoc Personnel Committee or an independent third party as determined by CCRCD. Within ten (10) days the investigator(s) shall provide a written report of the investigation to the Board of Directors.
  4. No retaliation shall be taken against any person who reports sexual harassment or assists in the investigation thereof.
  5. The supervisor or designee shall notify the person making the complaint of the results of the investigation subject to the provisions of California law. The person making the complaint also has the right, at any time, to pursue any other courses of action allowed by state and federal laws or these policies.

In order to achieve effective enforcement of this policy, and in order to avoid repeat violations of this policy, reports of violations of this policy must be made immediately by any person who feels he/she has been treated in a manner inconsistent with this policy or is aware of any violation of this policy.

### **3. CLASSIFICATIONS OF EMPLOYEES**

All CCRCD employees are classified as Non-Exempt employees. However, any employee may be reclassified as an Exempt employee at any time should the Board determine that he or she meets the criteria for Exempt status as defined by government codes.

### **4. BASIS OF EMPLOYMENT**

At-Will: The CCRCD is an at-will employer. This means that regardless of any provision in in these policies CCRCD or the employee may terminate the employment relationship at any time, for any reason, with or without cause or notice. Nothing in the policy's or in any document or statement, written or oral, shall limit the right to terminate employment at-will.

Regular: Employees hired for an indefinite period of time after completion of the probationary period. The CCRCD does not guarantee employment for any specific period (employment at will). Termination of regular employees shall be in accordance with applicable personnel policies.

Full-Time: All temporary, probationary, or Regular employees regularly scheduled for forty (40) hours of work within the work week. CCRCD does not guarantee a 40-hour work week.

Part-Time: All temporary, probationary, or regular employees regularly scheduled for less than

forty hours of work within the work week.

Probationary: Each new employee, other than temporary employees, will be hired on a probationary basis lasting not more than 1040 hours from the first day of the pay period closest to the date of hire. Upon successful completion of the probationary period, an employee shall receive Regular status. Should either the President or the employee conclude that employment be terminated during this time without prejudice or cause, either may do so without notice and without recourse. Employees terminated during the probationary period do not have the right to appeal.

Temporary: Employees hired for a definite (limited) period of time as specified at time of employment. For persons classified as temporary employees, compensation will consist of a salary or hourly rate of pay. Other benefits required by law including Worker's Compensation, State Unemployment Insurance (SUI), and etc. are also provided according to the applicable law.

Actions by the Board of Directors to lay off employees or eliminate positions may have the effect of interrupting or termination an individual's employment. These actions take precedence over any prior plan to provide an employee with the same or comparable position on a specific date after any sort of leave. Employees rehired at any time after a voluntary termination shall be treated as a new employee. Seniority will be calculated from the latest date of hire.

## **5. TYPE AND FREQUENCY OF PAY**

Hourly: Paid a regular hourly rate of hours actually worked as scheduled every two weeks.

Overtime: See Section 8

## **6. COMPENSATION SCHEDULE**

Employees shall receive compensation according to the Job Description of the position in which they are employed.

Compensation changes will be made only upon approval of the Board of Directors.

The Board of Directors has the authority to hire employees into established positions within the approved compensation range established by the Board of Directors based on appropriate experience and qualifications.

## **7. COMPENSATION ADJUSTMENTS**

Compensation adjustments are based on the budget and approval of the Board of Directors.

An annual review of the compensation schedule and benefits package shall be part of the Annual Budget Review.

## **8. HOURS OF WORK AND OVERTIME**

Unless otherwise arranged with the President or supervisor, each workday shall include a non-paid lunch hour, and two separate paid fifteen-minute breaks.

Non-exempt employees shall receive compensatory time off in lieu of compensation for hours worked in excess of 40 hours in a work week.

In accordance with the federal Fair Labor Standards Act (“FLSA”), CCRCD will grant employees compensatory time off in lieu of compensation for hours worked in excess of 40 hours in a workweek.

- (1) The compensatory time off received may be limited, preserved, used, or cashed out consistent with the provisions of the RCD Personnel Manual, all applicable laws, and the regulations of the U.S. Department of Labor.
- (2) Compensatory time off will be accrued at the rate of one and one-half (1½) hours for all hours worked in excess of 40 hours per work week.
- (3) An employee may not accrue more than 24 hours of compensatory time off at any one time. Once 24 hours of compensatory time off is accrued, the employee will be compensated with overtime pay until accruals fall below 24 hours.
- (4) Requests to use compensatory time off must be made in advance and are subject to the approval of the CCRCD Executive Director. **If an employee is scheduled to attend an evening meeting or weekend event, the employee should adjust the normal work schedule to avoid accruing overtime.**

## 9. PERFORMANCE EVALUATIONS

Written employee performance evaluations will be done by the Board of Directors within one year and annually thereafter on the review anniversary for all CCRCD employees.

If the evaluation is satisfactory, appropriate action may be taken to affect a compensation adjustment.

If the evaluation is not satisfactory, appropriate action may be taken in accordance with steps outlined under Section 15.

## 10. BENEFITS

An employee’s accrual of vacation and sick leave benefits during any given pay period shall be pro-rated based upon his or her actual work rate (which includes utilization of previously accrued leave) for that period for employees working more than 20 hours per week. Work rate is a percentage of the equivalent to full-time employment and may not exceed 100%.

### Holidays

The Board of Directors shall publish a holiday schedule, noting the calendar date for each holiday, at the beginning of the calendar year.

The following paid holidays are observed as days off by the full-time staff:

- New Year’s Day
- Martin Luther King Day
- President’s Day
- Memorial Day
- Independence Day
- Labor Day
- Veteran’s Day
- Thanksgiving Day & following Friday

- Christmas Eve Day
- Christmas Day
- Floating Holiday

Each employee not classified as a temporary employee may utilize a floating holiday during the calendar year. Use of the floating holiday must be approved in advance by the President, or the supervisor. As with other benefits, part-time employees receive this benefit pro-rated on their actual work rate. Should the employee terminate employment before the floating holiday is used in a calendar year, the holiday is forfeited.

#### Vacation

All regular employees are eligible for two weeks paid vacation after the first year of employment.

To be eligible for paid vacation, you must work your last scheduled day before the vacation and the first scheduled day after the vacation, unless you receive prior approval from CCRCD Executive Director. Vacation time is given to employees so that they are better able to perform their jobs when they return. For this reason, CCRCD require employees to take their vacation and we do not permit employees to take pay in lieu of time off, except at employment anniversary date if 80-hour cap is exceeded. Employees are allowed to carryover only 80 hours of vacation time upon reaching their employment anniversary date. Any accrued hours over the 80-hour cap will be paid out. Unpaid leave when vacation accrual is available is not permitted. Submit vacation requests in writing at least two weeks in advance to your supervisor. When possible, vacation requests are granted, taking in to account operating requirements. Length of employment may determine priority in scheduled vacation times.

Employees who are out on a leave of absence do not accrue vacation time while they are on their leave. At the end of employment, eligible employees will be paid for accrued but unused vacation.

#### Sick Leave

Sick leave is intended to be taken only when an employee is ill.

All employees are eligible for paid sick days each year, up to a maximum of thirty days (30). Immediately upon hire the employee will earn 1 hour of paid sick time for every 30 hours worked.

The employee must notify the Executive Director if they intend to take a sick day.

Whenever an employee believes it necessary to be absent from duty because of the serious illness or health care needs of a member of the immediate family (spouse, father, mother, brother, sister, child, mother-in-law, father-in-law, grandparent, grandchild, sisters and brothers-in-law, daughters-in-law and sons-in-law, or step-relatives in these categories) permission may be requested from the Executive Director to be absent for not more than three working days. An additional two (2) days off may be granted by the President in severe situations. Time off for family sick leave beyond five (5) days requires Board of Directors' approval.

A doctor's statement may be required to substantiate use of sick leave when the absence is due

to illness of the employee or family member. Such documentation may be required at the President's discretion. The President may require substantiation of illness by a physician or other health professional designated by the CCRCD at its expense.

An employee who cannot report to work on any given day because of illness is to call the Executive Director as soon as possible.

Accrued paid sick leave may be carried over to the next year. Sick Leave cannot be cashed out at any time.

#### Bereavement Leave

Bereavement leave may be granted with pay for up to three (3) days for an employee who requests such leave due to the death of a member of his/her family (spouse, father, mother, sister, child, mother-in-law, father-in-law, grandparent, sisters and brothers-in-law, daughters-in-law, sons-in-law, and grandchildren, or step-relatives in these categories).

Request for bereavement leave should be directed to the President. Such time shall not be charged to vacation leave but shall be documented and recorded as bereavement leave.

Temporary employees are not eligible for bereavement leave benefits. Leave of Absence

#### Without Pay

Any time off the payroll shall be considered a Leave of Absence Without Pay when probation period is completed.

Leave of absence without pay may be available upon written approval by the Board of Directors when probation period is completed.

Should the end of the fiscal year occur during an approved leave of absence without pay the entire leave shall be considered as part of the fiscal year in which the employee last worked. No portion of the leave shall be counted as part of the total approved leave without pay the employee may accumulate during the fiscal year in which he or she returns to work.

All reasonable efforts will be taken to reassign the returning employee to previous job duties. Compensation will be at the salary range of the position assigned on return.

#### Maternity Leave & Pregnancy Disability Leave

An employee may be granted a maternity leave of absence to a maximum of four (4) months with the approval of the President. An employee may use accrued vacation and/or sick leave during a Pregnancy Disability Leave, otherwise the leave shall be unpaid. An employee eligible for Family Care Leave may request that the first four (4) months of maternity leave be considered as Family Care Leave.

The Executive Director may request written concurrence of the attending physician regarding the commencement of maternity leave.

All reasonable efforts will be taken to reassign the returning employee to previous job duties. Compensation will be at the salary range of the position assigned upon return.

In accordance with California law, any employee disabled by pregnancy, childbirth or related

medical conditions is entitled to up to four (4) months of paid or unpaid Pregnancy Disability Leave. Pregnancy Disability Leave may be used in conjunction with Family Care Leave as prescribed by regulation.

### Military Leave

Employees who are required to fulfill military obligations in any branch of the Armed Forces of the United States or in state military service will be given the necessary time off and reinstated in accordance with federal and state law. The time off will be unpaid, except where state law dictates otherwise. Exempt employees may be provided time off with pay when necessary to comply with state and federal wage and hour laws. Accrued vacation (if any) may be used for this leave if the employee chooses, but the District will not require the employee to use vacation. Military orders should be presented to CCRCDC and arrangements for leave made as early as possible before departure. Employees are required to give advance notice of their service obligations to the District unless military necessity makes this impossible. The employee must notify CCRCDC of their intent to return to employment based on requirements of the law.

### Family Care Leave

Both the State of California and Federal governments have enacted laws that mandate specified employers to provide Family Care Leave to qualified employees under certain circumstances. The criteria for eligibility and benefits under the two laws vary. In conformance with requirements posed by the Federal law, when an employee qualifies for both a Federal and State family leave, will consider the most liberal application of either law when determining eligibility for Family Care Leave, length of leave, benefits provided during leave, and other factors associated with the leave.

In general, a person employed for at least twelve (12) months and who has worked, under Federal law, at least 1,250 hours during the twelve-month period preceding the commencement of leave, is eligible for Family Care Leave.

Family Care Leave will be granted for any of the following reasons: the birth or adoption of a child, or the placement for foster care of a child; the serious health condition of a spouse, child, or parent; or the employee's own serious health condition where that condition renders the employee unable to perform the duties of his or her position. (Note: this situation covered under Federal law only).

The duration of the leave may be either twelve (12) weeks or four (4) months depending on the reason for the leave and which law is applicable.

When Family Care Leave occurs under Federal law, an employee may choose to utilize accrued vacation leave in lieu of leave without pay.

An employee is required to provide at least 30 days notice before the date a foreseeable leave is to begin, or as soon as practicable if the leave is not foreseeable.

CCRCDC may require an employee to provide certification of a serious health condition by a health care provider.

An employee will be placed in the same or comparable position in which he or she was working at the time a Family Care Leave began upon return from the leave and compensation



will be at the range of the last position assigned.

This policy highlights some key elements of legislation pertinent to Family Care Leaves. It is not feasible to provide an in-depth analysis of Family Care Leave laws here. Each request for Family Care Leave will be considered on an individual basis and handled in strict conformance with all applicable laws related to the specific circumstances at hand. It is highly recommended that an employee consult with the CCRCD's Board of Directors when considering a request for Family Care Leave so as to gain specific information about conditions relevant to the leave.

#### Jury Duty

Leave with pay shall be granted for up to 3 days to employees selected to serve jury duty. The employee may retain money received from the court for mileage reimbursement. Other funds received for jury duty shall be given to CCRCD. The employee shall receive his/her regular rate of pay and continue to accrue vacation.

Employees subpoenaed for court appearances other than work related, must use vacation or leave without pay approved in advance by the President. Time off will be allowed for Grand Jury duty at the discretion of the President.

#### Social Security

All employees are covered for Social Security benefits. The CCRCD and employee each contribute at the rate specified by law.

#### Worker's Compensation

An employee who has been injured on the job and is receiving Worker's Compensation shall retain his/her usual employee benefits as long as employment continues. He or she will continue to accrue vacation leave and holiday pay.

#### Health Insurance

At this time, the CCRCD does not provide health insurance for Employee's.

## **11. PERSONNEL RECORDS**

An individual's personnel record will be maintained by the President for each staff member.

The personnel records shall include employment history of each employee including:

- Resume and employment application
- Other pertinent information

All information contained in the personnel records shall be confidential. Release of any information contained in the personnel record shall be provided only with consent of the staff member involved.

During regular working hours, staff members will be allowed to review their complete personnel record at a time mutually agreeable to the employee and the President.

In the event that the employee believes material in his or her file is erroneous in nature, he or she shall provide documentation of the facts to the Board of Directors who may direct that any such material be corrected or removed from the personnel record.

If such material is not removed from the personnel record, the employee may attach to the

material in question a written explanation describing why said material is alleged to be erroneous.

## **12. EMPLOYMENT AND RESIGNATIONS OF STAFF**

The Board of Directors shall be responsible for hiring, promotion, transfer, discharge, or layoff of employees and all such other matters of personnel administration. The Board of Directors may be guided by the recommendations of the employee's supervisor, or the advice of the Personnel Committee.

Each new employee with the exception of temporary employees, shall serve a 1040 hours probationary period. The purpose of such probationary period is to enable the Board of Directors and employee to mutually assess the employment situation. Should either the Board of Directors or the employee conclude that employment be terminated during this time without prejudice or cause, either may do so without notice and without recourse.

Employees terminated during the probationary period do not have the right of appeal.

Employment may be terminated by the Board of Directors or employee at any time with or without cause and without notice.

## **13. OUTSIDE EMPLOYMENT**

Outside employment is acceptable when there is no conflict of interest, and it does not interfere with work efficiency of the particular employee. The Board of Directors must approve in advance and in writing all outside employment.

## **14. CONFLICT OF INTEREST**

Employees may not serve as a member of the Board of Directors of the CCRCD.

Employees and members of the CCRCD Board are responsible for adhering to the CCRCD Conflict of Interest Policy.

The intent of this policy is to identify arrangements which are conflictual, or which give the appearance of conflict of interest. Moreover, the intent is to further discourage the occurrence of conflict by a combination of disclosures and sanctions. Conflict of interest occurs when an individual enhances his or her financial position at the expense of, or by, the influence of the CCRCD. No staff or CCRCD Board member shall solicit or receive beneficial financial treatment from vendors or financial institutions.

Whenever an CCRCD Board or staff member believes he or she may be in a conflictual position, or whenever there is an appearance of conflict of interest, the minimum responsibility is to fully disclose the situation to the Board of Directors.

The CCRCD Board of Directors shall determine, through a majority vote of its members, if a potential conflict of interest exists. Any CCRCD Board member is disqualified from voting on matters pertaining to any conflict of interest in which they are in question. Should it be determined that an actual or potential conflict of interest exists, the Board of Directors shall require the individual to eliminate the conflict or obtain a waiver pursuant to Section 54523 of Title 17, California Code of Regulations. California Code of Regulations, Title 17, Section 54505, et. seq., shall be the basis upon which conflicts of interest are defined and procedurally

handled.

All CCRCB Board and/or staff members are prohibited from using their position in such a way as to receive discounts or financial favors from the CCRCB suppliers. Any violation of the conflict-of-interest policy subjects the staff person to sanctions which may include dismissal.

In addition to the foregoing disclosure provision, legal exceptions notwithstanding, a staff person or an CCRCB Board member cannot sponsor or influence a decision upon any program vendor or any individual wherein it would logically result in a financial gain for that staff person or CCRCB Board member.

## **15. DISCIPLINARY ACTION AND DISMISSAL**

- A. Corrective discipline is a sequential process directed to improving an employee's performance. An objective and impersonal approach of gathering facts about the employee's problems shall be utilized. The following approaches to problems resolution shall be adhered to:
- Counseling/reeducation is the mutual exploration of the problems by the supervisor and employee and the restatement of the CCRCB's standards, goals, and activities by the supervisor.
  - Constructive criticism includes clear statements by the supervisor about what an employee is doing wrong, how the employee is expected to change, what might happen if the employee continues doing wrong, the supervisor's plans for follow-up and time frame for improvement.
  - Formal reprimand is a procedure where the immediate supervisor or Board of Directors notifies the employee in a written format of the specific infractions, and may include date(s) of occurrence, remedy proposed, including any deadlines, possible sanctions for noncompliance and a review of past disciplinary steps taken.
  - Penalties include the removal or alteration of various benefits of employment to an employee who continues to demonstrate problems or exhibits severe problems. Penalties which may be used, based on severity of the problems and needs of the CCRCB, include a forced leave of absence without pay for up to 30 working days and/or dismissal.
- B. An employee may be placed on administrative leave status, with or without pay, if the employee is accused of actions which could pose a danger or threat to CCRCB's clients, staff, or operations. The CCRCB shall use the administrative leave period for the purpose of investigating the alleged actions. The President shall inform the Board of Directors in writing of employees placed on administrative leave status including the rationale for the President's decision.
- C. Immediate dismissal of an employee or disciplinary action at any step in the sequential process in this policy's Conflict of Interest section may be made for any of the following:
- Absence without approved leave for a period of two (2) days or longer.
  - Conviction of a felony while working or an act that demonstrates jeopardy to the CCRCB or the public.
  - Permanent mental or physical disability, as determined by a medical evaluation conducted by a CCRCB designated physician, which prevents a person from fulfilling

essential job requirements with reasonable accommodation. The evaluation shall be at no cost to the employee.

- Substance abuse during work.
- Violation of the CCRCDD Drug-Free Policy (See Attachment A)
- Providing false information to attain employment.
- Refusal to comply with supervisor's reasonable instructions.
- Willful infractions of state policies and procedures.
- Unsatisfactory work performance.
- Other circumstances and/or actions which are of sufficient severity to warrant immediate dismissal or disciplinary action as determined by the Board of Directors.

D. Appeal of penalties and/or immediate dismissal in this section may be made pursuant to the Grievances section in this policy manual.

Dismissal or penalty that includes reduction or loss in pay or combination, shall be in effect during the grievance process.

E. Dismissal is accomplished by a written notice being served to the employee signed by the President stating when the dismissal is to be effective and the cause or causes of the dismissal clearly stated. A copy will be sent to the Personnel Committee, including any supporting documentation.

F. Any non-probationary employee, within five (5) working days of receipt of the notice of penalty or immediate dismissal, may submit a grievance in accordance with the procedure in these Personnel Policies.

## **16 GRIEVANCES**

A grievance is defined as an expressed dissatisfaction by an employee pertaining to any condition of his/her employment.

### **A. Procedure**

In the event an employee feels he/she has a grievance, the employee should begin the procedure with his/her immediate supervisor within ten (10) working days of recognizing the problem on which the grievance is based.

The grievance, in written form, shall be presented by the employee to the immediate supervisor. The immediate supervisor shall meet with the employee to discuss the issues within five (5) working days. The supervisor shall give the employee a written response within ten (10) working days from the date of the meeting. If the employee is not satisfied with the supervisor's response, the employee may appeal to the next level.

The grievance and dissatisfaction with the supervisor's response or any proposed resolution in the previous paragraph shall be presented in writing to the Board of Directors within ten (10) working days of the supervisor's written response. The Board of Directors may take whatever steps considered necessary to resolve the dissatisfaction. The Board of Directors shall submit a written response to the employee within ten (10) working days of receiving the employee's grievance.

The grievance and reasons for dissatisfaction with prior resolutions shall be submitted in written form to the Personnel Committee of the Board of Directors.

The Personnel Committee shall hear the grievance no later than 30 working days after the receipt of notification. At the hearing the employee shall present the grievance and requested resolution. Within ten (10) working days of the hearing, the Personnel Committee shall issue a written report detailing their decision and findings of fact in support of that decision and make a recommendation to the Board of Directors.

The Board of Directors, within ten (10) working days of the hearing, shall issue to the employee a written decision with findings of fact supporting that decision. There is no further administrative remedy available to the employee. Per mutual agreement between the employee and the individual or body hearing the grievance, the time allotted for rendering a decision as stated in this section may be extended to allow for additional fact finding, evaluation and analysis.

### **B. Representation**

The employee and the Board of Directors or his/her designee may be represented by parties of their choice. Any costs of representation to the employee shall be borne by the employee, and any costs of representation for the Board of Directors shall be borne by the CCRCDC.

### **C. Access to Information**

The employee and any designated representatives of either party may have access to all relevant information maintained by the CCRCDC with the exception that confidential information regarding other employees may not be utilized during the procedure without the specific written consent of the affected parties.

### **D. Impartial Observers**

During all phases of the grievance procedure the employee may request the presence of another employee during all proceedings to act as an impartial observer. The choice of an observer shall be mutually agreeable to both parties of the grievance.

The role of the impartial observer is not to support, counsel, or encourage either side involved in the grievance, but rather to objectively observe the proceeding and, if requested by either party, to report observations in a written summary for record in the grievance file.

### **E. Witnesses**

During the grievance procedure either or both parties shall be allowed to call upon no more than two witnesses during any particular phase unless mutually agreed otherwise.

Employees called as witnesses by either side shall do so on CCRCDC time with any travel expenses from their normal job site paid by the CCRCDC.

It is expected that an employee fulfills all requirements associated with his or her job throughout all phases of the grievance proceedings.

A grievance signed by two or more employees concerning the same issue should be directed to the Personnel Committee.

Groups of two or more employees initiating a grievance may designate no more than two employees to represent the group in meetings with the Board of Directors or Personnel Committee.

## **16. TERMINATION OF EMPLOYEE SERVICES**

Resignations: See Section 12: Employment and Resignations of Staff

Discharges for Cause: See Section 15: Disciplinary Action and Dismissal

Discharge Due to Lay-off: In the event it is necessary to terminate employees due to dissolution of the CCRCDC, economic inability to continue employing staff, or any other reason not for “cause”, the Board of Directors will furnish as much notice as possible to the employees concerned but reserves the right to request immediate termination.

The Board of Directors shall determine the number and/or percentage of the work force to be reduced or eliminated by lay-off. The Board of Directors also retains the right and option to re-classify or eliminate specific positions based on budgetary and programmatic considerations.

The Board of Directors shall retain the authority to identify any positions that may remain immune from any lay-off procedure, in order to continue any functions deemed essential to the CCRCDC in a particular circumstance. Such immunity can be revoked at any time by the Board of Directors, depending upon economic considerations and programmatic priorities.

## **17. EMPLOYEE TRAINING**

All new employees shall receive job orientation training as determined by the Board of Directors.

Staff attendance at regional and state conferences and professional and educational meetings are of value to the CCRCDC and the employee.

The CCRCDC may pay travel, registration fees, and other actual costs involved in the training as per agreement of the Board of Directors.

## **18. AUTOMOBILE INSURANCE**

Those employees required to have an automobile to perform their job duties must show evidence of possessing the minimum amounts of insurance as specified by California law.

## **19. MEDIA CONTACTS**

It is the policy of the CCRCDC that all media contacts relating to CCRCDC business must be reported to the President as soon as possible. No staff shall give interviews to the media unless approved by the President or Board in advance.

Failure to comply with the directive may result in disciplinary action.

**ATTACHMENT A**  
**Drug-Free Policy statement Amador Resource Conservation District**

Unlawful manufacture, distribution, dispensation, possession, or use of a controlled substance is prohibited and any violation of such is cause for termination.

**Drug-Free Awareness Program Calaveras County Resource Conservation District**

**Use of drugs in the workplace is dangerous both to the user and to others.**

**It is the policy of the CCRCDD to maintain a drug-free workplace.**

There are numerous outside counseling and rehabilitation programs. The CCRCDD will assist in providing names and telephone numbers of those programs.

An employee caught using any controlled substance in the workplace will be terminated.

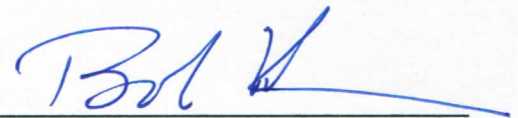
# CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT

## FEE-FOR-SERVICE POLICY \_\_ GUIDELINES

September 20, 2018

Under Division 9 districts are empowered to charge fees for services rendered, so long as charges for services do not exceed the actual cost of rendering them (§9403.5). Beyond this, districts also need to consider the potential impact of district competition on any businesses within the district who offer similar services. Districts may assist the local community by providing various services such as Geographic Information System (GIS) assistance, brush clearing and chipping, or any other services of which the district has knowledge or technical expertise. The following list includes items you may wish to consider including in a district fee-for-services policy.

1. The fees charged for services will be based on the actual cost to the RCD, including employee hourly rate of pay, benefits, and overhead for each project.
2. All proposals for the RCD to provide services and charge fees pursuant to this policy must be approved by the district board of directors through a contract. However, the district sometimes receives requests for services on short notice. To enable the district to respond and take action on a request under a tight time frame, agreements for Fee-for Service projects for less than \$1,000 and less than 40 hours of staff time may be approved by the district manager or board president.
3. The RCD's services are provided on a non-discriminatory basis, without regard to race, color, national origin, ancestry, sex, age, religion, marital status, medical condition, or physical handicap.



Bob Dean, President  
Board of Directors  
Calaveras County Resource Conservation District



# CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT

## NONDISCRIMINATION POLICY

September 20, 2018

### **Race, Color, Ethnicity, National Origin, Age, Genetic Information, Religion and Veteran Status**

The Calaveras County Resource Conservation District (CCRCD) does not discriminate on the basis of race, color, ethnicity, national origin, age, genetic information, religion or veteran status in its programs and activities, including admission and access.

### **Disability**

CCRCD does not discriminate on the basis of disability in its programs and activities, including admission and access.

### **Sex/Gender/Gender Identity/Gender Expression/Sexual Orientation**

CCRCD does not discriminate on the basis of sex, gender, gender identity, gender expression or sexual orientation in its programs and activities, including admission and access. CCRCD is committed to providing equal opportunities to male and female potential employees.



Bob Dean, President  
Board of Directors  
Calaveras County Resource Conservation District

# CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT

## SEXUAL HARASSMENT POLICY

September 20, 2018

Calaveras County Resource Conservation District (CCRCDD) prohibits harassment of one employee by another employee, supervisor or third party for any reason based upon an individual's race; color; religion; genetic information; national origin; sex (including same sex); pregnancy, childbirth, or related medical conditions; age; disability or handicap; citizenship status; service member status; or any other category protected under federal, state, or local law.

In California, the following also are a protected class: race; religious creed; color; national origin; ancestry; physical disability; mental disability; medical condition, including genetic characteristics; genetic information; marital status; sex; pregnancy, childbirth or related medical conditions; perceived pregnancy; actual or perceived gender; gender identity or expression; sexual orientation; civil air patrol membership; service in the military forces of the State of California or of the United States; lawful conduct occurring during nonworking hours away from company premises; and age [40 or over]. Included in the definition of each protected category is the perception of membership in a protected category and an individual's association with an actual or perceived member of a protected category.

**Violation of this policy will result in disciplinary action, up to and including immediate discharge.**

The following list constitutes harassing behavior or what conduct is prohibited by this policy, please discuss the questions with your immediate supervisor or one of the contacts listed in this policy.

- Offensive remarks, comments, jokes, slurs, threats, or verbal conduct.
- Offensive pictures, drawings, photographs, figurines, writings, or other graphic images, conduct, or communications, including text messages, instant messages, websites, voicemails, social media postings, e-mails, faxes, and copies.
- Offensive sexual remarks, sexual advances, or requests for sexual favors regardless of the gender of the individuals involved; and
- Offensive physical conduct, including touching and gestures, regardless of the gender of the individuals involved.

We also absolutely prohibit retaliation, which includes: threatening an individual or taking any adverse action against an individual for (1) reporting a possible violation of this policy, or (2) participating in an investigation conducted under this policy.

Our supervisors and managers are covered by this policy and are prohibited from engaging in any form of harassing, discriminatory, or retaliatory conduct. No supervisor or other member of management has the authority to suggest to any applicant or employee that employment or

advancement will be affected by the individual entering into (or refusing to enter into) a personal relationship with the supervisor or manager, or for tolerating (or refusing to tolerate) conduct or communication that might violate this policy. Such conduct is a direct violation of this policy.

**If you have any concern that our No Harassment policy may have been violated by anyone, you must immediately report the matter. Due to the very serious nature of harassment, discrimination and retaliation, you must report your concerns to one of the individuals listed below:**

1. Discuss any concerns with Gordon Long, Executive Director at (530) 604-3588.
2. If you are not satisfied after you speak with Mr. Long, or if you feel that you cannot speak to him, discuss your concern with Bob Dean, Board President at (209) 754-5887.

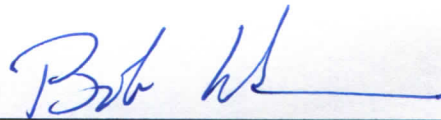
If an employee makes a report to any of these members of management and the manager either does not respond or does not respond in a manner the employee deems satisfactory or consistent with this policy, the employee is required to report the situation to one of the other members of management designated in this policy to receive complaints.

**You should report any actions that you believe may violate our policy no matter how slight the actions may seem.**

We will investigate the report and then take prompt, appropriate remedial action. The District will protect the confidentiality of employees reporting suspected violations to the extent possible consistent with our investigation.

**You will not be penalized or retaliated against for reporting improper conduct, harassment, discrimination, retaliation, or other actions that you believe may violate this policy.**

We are serious about enforcing our policy against harassment. Persons who violate this or any other District policy are subject to discipline, up to and including discharge. We cannot resolve a potential policy violation unless we know about it. You are responsible for reporting possible policy violations to us so that we can take appropriate actions to address your concerns.



Bob Dean, President  
Board of Directors  
Calaveras County Resource Conservation District

## Selection Committee Policy

Each member of the Committee shall rate the proposals separately. The scores of each Committee member shall be averaged to provide a final score for each of the proposals. The Committee will consider the scores, discuss the merits of the competitive bids, and rank them on value.

If the CCRCD cannot successfully negotiate a contract with the highest ranked proposer, the CCRCD will terminate negotiations and begin negotiations with the next highest ranked proposer.

5/19/23 notes for edit (MMC)

1. Members are chosen by Executive Director and/or Project Manager and will include the Project Manager, a maximum of two board members, fiscal manager, and any other person with the appropriate experience.

# CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT

## REIMBURSEMENT POLICY

September 20, 2018

This policy is designed to assist board member, employees, and contractors *in* reporting expenses incurred while conducting Calaveras County Resource Conservation District (CCRCD) business activities.

CCRCD expects employees and board members to act responsibly and professionally when incurring and submitting costs. The organization will reimburse for reasonable expenses on pre-approved business. This includes, for example, travel fares, accommodations, meals, tips, telephone, printing, mailing, and fax charges, and purchases made on behalf of the organization.

CCRCD does not pay for local travel to and from the office. If personal vehicles are used for business travel, mileage will be reimbursed and for appropriate parking fees. CCRCD will not be responsible for fuel, maintenance, traffic or parking violations.

### General guidelines

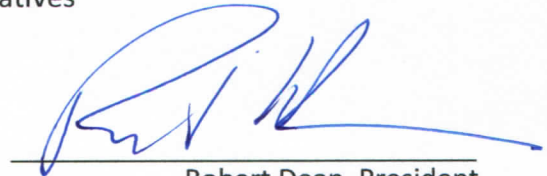
- Original receipts are required for reimbursement of all expenses.
- All expenses and summaries must be submitted within 60 days to CCRCD Treasurer for payment.

### Reimbursement

- Mileage will be reimbursed at the current year's IRS Standard Mileage Rate.

### Travel guidelines

- The following list includes examples of non-reimbursable expenses:
  - Personal travel insurance
  - Personal reading materials
  - Childcare
  - Toiletries, cosmetics, or grooming products
  - Expenses occurred by spouses, children, or relatives
  - In-room movies or video games
  - Sporting activities, shows, etc.



Robert Dean, President  
Board of Directors  
Calaveras County Resource Conservation District

# CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT

## PUBLIC RECORDS REQUEST PROCEDURE

September 20, 2018

The Calaveras County Resource Conservation District (CCRCD) shall supply data and records to requesting parties in accordance with the California Public Records Act (CPRA, California Government Code §6250 et seq).

All requests for records of CCRCD shall be made in writing, and shall include the following information:

- a) Name, address and phone number of requesting party
- b) Organization that requesting party is affiliated with, if any
- c) Information requested
- d) Preferred format (electronic, hard copy, etc. Preference will be taken into consideration if information is readily available in more than one format)
- e) Intended use of information

In the interest of protecting rights to privacy and proprietary information, several types of data and records are exempt from the requirement for disclosure in accordance with CGC §§6253, et. seq. and §§6254 et. seq. As the drafts, notes, photographs, documents and records received or created in the normal course of business by the CCRCD often contain private or proprietary information, the following general policies shall be applied to all requests for information:

- a. If any document requested contains any of the following information, that information shall be redacted prior to disclosure: personal information of clients or employees, including, but not limited to phone numbers, medical information, social security numbers, relationships, landowner questions recorded in a call log, or any other information a person may consider private; any data, document, or portion of a document labelled as "Competition Sensitive," "Confidential," "Proprietary," "Trade Secret," or any other similar wording.
- b. During site visits, landowners often share information that is sensitive, personal, private or trade secret. Therefore, no photographs, notes, maps or records of any kind, whether maintained on paper or electronically, that are created as a result of a site visit, shall be released without the prior written consent of the District Manager.
- c. Plans developed for landowners that become the property of the Landowner after completion often contain information the Landowner considers personal or sensitive. For this reason, no copy of any Landowner Plan that has become the property of the Landowner shall be disclosed

without the prior written consent of the Landowner and the District Manager.

- d. In accordance with §6254 (e), information obtained in confidence related to geological and geophysical data, plant production data, and market or crop reports are exempt from disclosure. To avoid accidental disclosure of information obtained in confidence, all information associated with plant production, farming, crops, and geological data shall be considered obtained in confidence unless it is information that is otherwise publicly available or the landowner or client specifically deems it not to be confidential.
- e. The District Manager has determined that the public interest in ensuring farmers, landowners, and related clients or consultants disclose all relevant information, some of which may be sensitive or confidential, to assist in farm plan, water management plan, or other project plan development outweighs any benefit that the public will obtain from receiving a draft version of a plan that may or may not be implemented. For this reason, any document labelled as "Draft" shall not be produced without the express written consent of the District Manager.
- f. Any other specifically exempted records as defined in CGC §6254 or any other statute shall not be disclosed.

If a document or record is not exempt from disclosure, CCRCDD will provide the requested records within ten (10) days of receipt of request. If "unusual circumstances," as defined in California Government Code (CGC) section 6253(c), prevent CCRCDD from providing requested records within ten (10) days, the deadline may be extended through written notice to the requestor by the CCRCDD District Manager or his/her designee.

The requestor shall be responsible for paying costs of record duplication. Where the request would require data compilation or extraction, the requestor shall be responsible for the costs of staff time associated with this compilation or extraction, based on current CCRCDD staff billing rates. An estimate of cost will be provided to requestor prior to request being fulfilled. The requestor may also bring a copier/scanner to the CCRCDD to no infer cost.

Any records obtained by CCRCDD as a contractor for the Natural Resources Conservation Service (NRCS) are not considered public information and will not be disclosed. Section 2004 of the Farm Security and Rural Investment Act of 2002 (Farm Bill) exempts such records from disclosure, and CGC section 6254(k) exempts from disclosure "records, the disclosure of which is exempted or prohibited pursuant to federal or state law, including, but not limited to, provisions of the Evidence Code relating to privilege." Any requests for such records shall be forwarded the same working day they are received to the FOIA/PA officer in the California NRCS office.

If CCRCDD finds that a document is exempt from disclosure, or, based on the facts of the particular

case, the public interest served by not disclosing the record clearly outweighs the public interest served by disclosure of the record, written notice of denial shall be provided to the requestor (CGC §6255). Notice of denial shall include the names and titles of each person responsible for the denial, as required by (CGC §6253(d)).

If CCRCD determines in a particular case that the release of specific information is likely to discourage future participation in important projects, the district may redact identifying information (such as names, addresses, and GPS coordinates) from the requested records (CBS v. Block, 42 Cal. 3d 646 (1986); CGC section 6522 (a)).

This procedure was adopted this 20<sup>th</sup> Day of September 2018 by the Board of Directors of the Calaveras County Resource Conservation District at a special meeting, becoming effective the 20<sup>th</sup> day of September, 2018.

APPROVED:



\_\_\_\_\_  
Bob Dean, President  
Board of Directors

ATTESTED:

\_\_\_\_\_  
Gordon Long, Executive Director  
CCRCD



# CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT

## PUBLIC RECORDS REQUEST POLICY

September 20, 2018

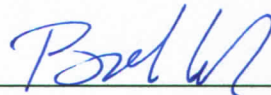
It will be the policy of the board of directors to revise this statement by changes, additions, or deletions at any time it is felt necessary, so long as it is decided by simple majority vote in a regular meeting of the board.

The RCD shall respond to a public records request for RCD documents within 10 days from receipt of the request. (Government Code section 6253 (c)). The time may be extended, in unusual circumstances, by no more than 14 days through written notice from the president or designee of the RCD to the requesting party.

Unusual circumstances include a request that requires an extended search, the records requested are voluminous, or the request requires consultation with another agency.

The RCD shall state the estimated date and time when the records will be made available, either by photocopying or inspection at the RCD office during normal business hours. A minimum fee of \$0.15/page will be applied by the RCD for cost of photocopying.

Public requests for NRCS documents will be referred to the NRCS representative.



Bob Dean, President  
Board of Directors

Calaveras County Resource Conservation District

**Calaveras County Resource Conservation District**

**PUBLIC CONTRACT BIDDING, VENDOR AND PROFESSIONAL CONSULTANT  
SELECTION, AND PURCHASING POLICY**

December 5, 2019

The purpose of this policy is to ensure that the District obtains quality services, supplies, material and labor at the lowest possible cost, and to provide a uniform method for procurement of services and supplies. In addition, through proper documentation, conformance to this Policy will enable the District's constituents to know that their public funds are being spent responsibly, and potential vendors and contractors to know that they are being treated equitably.

**I. PURCHASING AUTHORITY**

There are three levels of authority for purchases: Board Approval, Executive Director Approval and Delegated Approval. The maximum purchasing authority amounts refer to the total price of an order, including tax and/or shipping, which may include more than one item and also includes change orders and contract amendments. As used in this Policy, the term "purchasing" refers collectively to contracting or procurement of services, supplies, material or labor.

**A. Board Approval for Purchases In Excess of \$500**

If the cost for furnishing services, supplies, materials, labor, or other valuable consideration to the District will exceed Five Hundred Dollars (\$500), approval from the Board of Directors is required prior to entering into the contract.

Contracts which have been approved by the Board shall be signed by the Board President, or in the Board President's absence, his or her designee, the board can direct the Secretary to sign on behalf of the District.

**B. District Manager Approval for Purchases Not Exceeding \$500**

The Executive Director may obtain bids without advertisement or published notice inviting bids and may authorize and execute contracts for payment for services, supplies, material, labor, or other valuable consideration for any purpose, including the new construction of any building, structure, or improvement, in an amount not exceeding \$500.

**II. SOLICITATION OF BIDS**

**A. Solicitation of Formal Advertised Bids for Expenditures Exceeding \$10,000**

When any expenditure is expected to exceed \$10,000, the District shall invite bids a minimum of one week prior to the time of receiving bids. Distribution may include digital distribution networks, a general circulation newspaper, or other means deemed appropriate. This type of formal bidding process typically includes the issuance of written plans or specifications describing the goods or services to be provided and the receipt of written bids from the vendors involved. Solicitation of

formal bids from a minimum of three vendors is required. As described in Section III.D below, selection of vendors may be based on a variety of criteria and may include but is not limited to the lowest cost bidder.

#### **B. Expenditures Not Exceeding \$10,000**

The District may invite bids for expenditures not expected to exceed \$10,000 at the discretion of the Executive Director or at the Request of the Board of Directors. The Executive Director shall obtain competitive cost information and consider qualifications of contractors providing services, whenever reasonably feasible, for any District purchase even though formal bids are not required for goods or services costing \$10,000 or less.

### **III. EXCEPTIONS TO STANDARD PURCHASING PROCEDURES**

#### **A. Emergency Conditions**

An emergency is defined as a the inability of the District to provide services, or a threat to public health, safety, or welfare, including, but not limited to, threatened damage to natural resources. In the case of an emergency requiring an immediate purchase, the Board President may authorize his or her designee to secure in the open market any services, supplies, material or labor required to respond to the emergency, regardless of the amount of the expenditure. The Secretary shall, as soon as possible, provide a full written explanation of the circumstances to the Board for inclusion at a publicly noticed meeting.

In the case of a disaster or for civil defense, nothing contained in this Policy shall limit the authority of the Board President to make purchases and take such other emergency steps as are, or may be, authorized by the Board.

#### **B. Limited Availability/Sole Source**

Occasionally, necessary supplies, material, equipment, or services are of a unique type, are of a proprietary nature, or are otherwise of such a required and specific design or construction, or are specifically necessary for purposes of maintaining cost effective system consistency, so as to be available from only one source. After reasonable efforts to find alternative suppliers, the District may dispense with the requirement of competitive bids and recommend negotiating and making the purchase from the sole source. The basis for the sole source recommendation shall be documented in writing and approved, in advance, by the Board for purchases exceeding \$10,000.

#### **C. Cooperative Purchasing**

The District shall have the authority to join in cooperative purchasing agreements with other public agencies to purchase goods or services at a price established by that agency through a competitive bidding process. The Secretary may authorize and execute such cooperative purchasing agreements.

The formal competitive bidding procedures of Section II.A. for purchases exceeding \$10,000 are not required when the other public agency has secured a price through a formal, advertised

competitive bidding process. Board approval is required prior to purchase.

#### **D. Professional Services**

Professional consultant services are of a technical and professional nature, and, due to the nature of the services to be provided, do not readily fall within the “low bid” competitive bidding process. In addition, State law requires that selection of professional consultants in the categories of architects, landscape architects, engineers, surveyors, construction managers, and environmental consulting be made on the basis of demonstrated competence and the professional qualifications necessary for the satisfactory performance of the required services. Professional consultants should be individually selected for a specific project or problem with the objective of selecting the most qualified consultant at a price that is fair and reasonable. Professional services agreements shall not be split into smaller units, nor shall contract amendments be used, for the purpose of circumvention of this Policy.

##### **1. Selection Procedures for Professional Services in Excess of \$10,000**

When the cost for professional services is expected to be in excess of \$10,000, the District shall prepare a Request for Qualifications (RFQ) outlining the professional’s qualifications, relevant experience, staffing and support and hourly rates as a basis for negotiating a contract or a Request for Proposal (RFP) outlining the terms, conditions and specifications of the services required by the District. A minimum of three (3) qualified firms or individuals shall be invited to submit proposals.

District staff and/or District directors and/or partners selected by District staff will review the proposals received, will select the most qualified firms for interviews, and will rank the consultants based upon appropriate criteria developed for the project or required services. These criteria will be included in the RFQ or RFP.

##### **2. Renewal of Contracts with Professional Consultants**

The District may, at its sole discretion, and after following required consultant selection procedures, enter into consultant agreements which contain provisions authorizing their extension or renewal. However, recommendations to extend or renew an existing contract with a professional consultant should include an annual evaluation of the work performed by the consultant as well as a determination that the fees being charged are comparable to similar services offered by other consultants at the time of renewal or extension. If the total amount of the original and renewed contract in any one fiscal year does not exceed \$10,000, the Board President may execute the agreement. If the total amount exceeds \$10,000, the request must be approved by the Board.

##### **3. Conflict of Law**

These procedures are not applicable where superseded by local, state or federal law, where the terms of grant funding provide for the use of other consultant selection procedures, or where the District is obligated to select consultants through the use of different procedures, such as

due to the requirements of an insurance or self-insurance program.

#### 4. Special Circumstances

These procedures are not applicable when three (3) qualified firms or individuals are unavailable, or if it is appropriate and in the best interest of the District under the specific circumstances of the project at issue, to limit the number of consultants solicited. The basis for such action shall be documented in writing and approved by the Board President. When Board approval is required, the documented basis for such action shall be included in the report to the Board and publicly noticed at the next meeting of the Board.

#### E. Open Purchase Orders for Routine and Repetitive Supplies and Services

Open purchase orders may be entered into with vendors who are expected to supply routine services, supplies, materials or labor to the District on a regular basis throughout the fiscal year. Open purchase orders shall be closed at the conclusion of each fiscal year. Vendors of repetitive supplies and services shall be selected through the competitive bidding procedures set out in Section II, based upon the anticipated or budgeted cumulative cost of the supply or service. Multi-year contracts can be let only when appropriate and necessary to secure the best pricing, best service, or assure continuity of service. An annual review of the services and prices provided shall be documented by District staff to assure that the vendor is meeting the District's needs and expectations and remains at a competitive price. Whenever feasible, multi-year contracts for service or supplies shall provide that the option to renew or extend the contract is at the District's sole discretion.

#### IV CONFLICT OF INTEREST

No District employee or official shall be financially interested, directly or indirectly, in any purchase, contract, sale, or transaction to which the District is a party and which comes before said official or employee for recommendation or action. Any purchase, contract, sale, or transaction in which any employee or official is or becomes financially interested shall become void at the election of the District. No employee or official shall realize any personal gain from any purchase, contract, sale, or transaction involving the District.

Date 7/2/2020



Sid Beckman, President  
Calaveras County Resource Conservation District

# CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT

## VEHICLE USE POLICY

### District Owned or Leased Vehicle Use

September 20, 2018

#### Approved Uses:

Calaveras County Resource Conservation District (CCRCDD) owned or leased vehicles are available for the use of District personnel conducting District business.

#### Insurance:

District employee must be added to District insurance.

#### Special Provisions:

When using District vehicles, adhere the following provisions:

- Smoking or use of tobacco products is prohibited
- Driver and passengers must observe state seat belt laws
- Use of cell phones (talk or text) is prohibited while driving unless vehicle is equipped with hands-free technology (ie. Bluetooth)
- Passengers are only allowed under the following circumstances:
  - Passenger is over the age of 18
  - Passenger must be traveling in the course and scope of their employment (i.e. partners, contractors)
  - No volunteers or general public
- Must fill out mileage log with date, mileage start and end, purpose of trip and grant to be billed and initials of the driver
- Fill gas tank when ¼ tank remaining
- Immediately notify Human Resources Coordinator if there are any issues, concerns or maintenance required

#### Use of Personal Vehicle for District Purposes

##### Approved Uses:

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

##### Insurance:

**Employees using their personal vehicle to perform their job, whether or not they are claiming mileage reimbursement, are required to hold a valid driver's license and show evidence of possessing the minimum amounts of insurance as specified by California law.**

**In the case of an accident or claim, the driver's personal liability insurance will prevail and the RCD's insurance will be secondary.**

**Mileage Reimbursement:**

Authorized mileage shall be reimbursed using the standard mileage rate set annually by the Internal Revenue Services. Reimbursement will be authorized as follows:

- Employees required or expected to use their private vehicle for the performance of their job will be eligible for reimbursement, with the exception that an employee shall not be eligible for reimbursement of commute mileage to and from home and their normal place of work on a regular day of work.
  - Reimbursement of miles will be based off the shortest distance. Mileage will be reimbursed for the round-trip distance between the employee's worksite and the location of the business function being attended. If employees depart from or return to their home instead of their work site, only the miles in excess of the normal daily commute can be claimed as an expense.

Examples when staff is using own vehicle:

Example 1: An employee travels from the main office to a meeting at Hubbs Center. The employee then stops for lunch on the way to another meeting at Rondo Library. Finally, the employee returns to the main office. The entire mileage for this trip can be reimbursed.

Example 2: An employee travels from home to a conference or meeting and back to home again. The total trip (RT) was 65 miles. The employee's normal RT commute to the main office is 10 miles. In this case 55 miles can be reimbursed.

Example 3: An employee travels from the main office to attend meetings at several locations and then returns home. The normal commute to the office is 5 miles one-way. Mileage reimbursement is calculated as follows:

- Trip 1 – main office to location A      10 miles reimbursed
- Trip 2 – location A to location B      15 miles reimbursed
- Trip 3 – location B to home            2 miles not reimbursed

**Other Reimbursement:**

Certain other costs associated with personal vehicle use may be reimbursed, provided receipts are submitted to substantiate the claim.

- Employees are eligible for reimbursement of actual costs associated with parking and toll bridges in conjunction with authorized use of their vehicle for District business, but are not eligible for reimbursement for costs associated with using an optional toll road or lane.
- Employees are eligible for reimbursement of vehicle rental costs associated with an authorized and approved travel request.
- In the event that an alternate/longer route must be taken due to a road closure/construction the employee must notify their supervisor that an alternate route was taken to be eligible for reimbursement.

\_\_\_\_\_  
Bob Dean, President  
Board of Directors  
Calaveras County Resource Conservation District





## POSITION DESCRIPTION – EXECUTIVE DIRECTOR

### Position Summary

The Executive Director is the lead staff member of the Calaveras County Resource Conservations District (District) and reports to the Board of Directors. The Executive Director administers the District and has exclusive management and control of the operations and works of the District, subject to approval by the board of Directors, and provides day-to-day leadership for the District. The Executive Director has general, responsibility and control over all property of the District, and is responsible for funding and managing the District's business consistent with the strategic plan, goals and objectives, and policies and procedures established by the Board.

### Duties

#### 1) Communications with Board of Directors:

- Coordinate monthly board meetings by preparing agenda with board input, board packet and attending board meetings.
- Between board meetings, inform the board of the status of District affairs as needed, or when requested by board members.
- Keep board informed of issues in which the District may have an interest.

#### 2) Funding:

- Actively seek out funding and write grant proposals that continue and maintain the work of the District determining the scope and budget for any grant proposal to assure it fits with the mission, goals, and expertise of the RCD.
- Manage grant projects as needed.

#### 3) Office Operations:

- Administer and supervise all aspects of the District's office operations, including business and personnel files, and insurance.
- Update personnel and financial policies.
- Develop and update office procedures.
- Determine equipment needs and maintain District equipment.

#### 4) Finances:

Coordinate with Financial Manager to prepare:

- Annual budgets for board approval,
- Monthly financial reports, including revenue and expenses,
- Annual audits,
- Any other information, including financial forecasts, required to keep the Board advised of the District's financial condition.

Supervise any outside services as required.

## POSITION DESCRIPTION – EXECUTIVE DIRECTOR

### 5) Compliance:

- Ensure that statutes and government rules are followed pertaining to or affecting District operations, in cooperation with Executive Committee of the Board.
- Coordinate with legal counsel and auditors as required, in cooperation with Executive Committee of the Board.

### 6) Planning: Create, maintain or update the District's:

- Strategic/long range plan
- Annual work plan
- Annual report

### 7) Partner and Stakeholder Engagement:

- Coordinate District involvement and assistance in a variety of programs and activities with the NRCS, RCD's and other resource agencies.
- Collaborate with a range of other conservation organizations within and outside of District boundaries to achieve mutual goals.
- Work with appropriate officials at the local, county, state, regional, and federal levels to promote the needs and objectives of the District.
- Maintain a cooperative relationship with all natural resource agencies operating within, or connected to, the District.
- Administer and supervise the RCD's participation in watershed or community groups.

### 8) Education & Outreach Activities: Supervise, and implement as needed, the District's:

- Educational activities (workshops, newsletters, pamphlets, etc.)
- Outreach activities (press releases and other media contacts, etc.)
- Promote the District within the community at all times.

### 9) Personnel:

- Recommend selection of staff for board approval.
- Assign staff to projects to insure successful completion of grant deliverables.
- Provide leadership and guidance to staff.
- With board representation, evaluate staff at end of probationary period and then on annual anniversary of hire date.

### 10) Contracts:

- Develop, and assist staff in developing, contracts with funding sources, bid documents, contracts for contractor services and materials, memoranda of understanding and interagency agreements.

### 11) Other:

#### I. Building Management

##### A. Tenant Relations

## POSITION DESCRIPTION – EXECUTIVE DIRECTOR

### B. Lease Agreements

### C. Facilities Maintenance

- Other duties as assigned by the Board.

## Qualifications

- Undergraduate degree in Resource Management, Natural or Applied Science, Public or Business Administration, or equivalent education and experience.
- Highly developed experience and knowledge in accessing funding sources, detailed grant writing, contract creation and interpretation, and fulfilling grant management requirements OR a master's degree in an appropriate field.
- Experience in administration, planning, budgeting, grant and fiscal management, preferably in the natural resource conservation field.
- Strong computer skills including: word processing, spreadsheets, Geographic Information Systems (GIS) and desktop publishing.
- Highly developed and demonstrated supervisory management skills for directing individuals and group interaction.
- Ability to interpret and make decisions in accordance with laws, regulations, policies and procedures in the areas of local, state, and federal grant funding.
- Excellent verbal and written communication skills. Ability to develop effective and comprehensive reports, correspondence, and other written materials.
- Ability to work with people to achieve successful outcomes.
- Valid California driver's license, clean driving record, and automobile insurance.

## Knowledge & Ability

- Watershed concepts and conservation techniques.
- Native plants, weed species, resource conservation practices, watershed concepts and vegetation management planning.
- Basic production agriculture and ranching practices, as used in the Northern California.
- Basic data analysis.
- Grant and/or contract management procedures.
- Computers, including ability to work with the full Microsoft Office Suite of programs and Geographic Information Systems (GIS).
- Modern office methods and practices including filing systems, reception and telephone techniques.
- Correct English usage, spelling, grammar and ability to read and write English.

## Additional Requirements

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 8100 feet in elevation. Summer temperatures can be

## POSITION DESCRIPTION – EXECUTIVE DIRECTOR

over 100 degrees at lower elevations and snow can accumulate above 5000 feet during winter months. Operations will allow for exposure to conditions such as dust, fumes, noise, heat, cold, rain, snow, and/or odors.

### **Pay**

\$45/ hour for up to 10 hours a week for administrative duties that does not include work as Project Manager/Administrator of funded grants.

### **Benefits**

Sick days accrued according to state EDD office and SDMRA.

Paid Holidays & vacation days paid according to CCRCDC Personnel Policies.

No health care is provided.



**Tuolumne County Resource Conservation District (TCRCD)**  
**PO Box 4394**  
**Sonora, CA 95370**

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June 1, 2023

Calaveras County Resource Conservation District  
PO Box 1041, 423 E St. Charles St.  
San Andreas, CA 95249  
Attn: Executive Director

Re: Letter of Termination

TCRCD – CCRCD Professional Services Contract executed 4/14/22

This letter serves to terminate the captioned referenced contract. The Tuolumne County Resource Conservation District (TCRCD) is informing Calaveras County Conservation District (CCRCD) that TCRCD will no longer require the services of CCRCD as outlined in this contract as of July 1, 2023. With this notification, TCRCD complies with the minimum notice period required by our agreement. The reason for termination is that Gordon Long of CCRCD was to serve as the project manager for the Pine Mountain Lake Fuels Reductions Project which is funded through the California Department of Forestry and Fire Protection (CAL Fire) as outlined in the contract. With his imminent departure from CCRCD, it is no longer logical to continue this contract.

We would like to thank CCRCD for their history of partnership and collaboration with TCRCD. We look forward to future opportunities to work together.

Regards,

*Lindsay Rae Mattos*

Lindsay Mattos  
TCRCD District Manager



## LETTER TO THE EDITOR

### Editor

Regarding the recent press release titled "Fuels reduction work resumes near Murphys," I wish to provide my observations.

The photo in the press release immediately grabbed my attention as this is not an accurate depiction of what is happening in my neighborhood. None of my neighbors' yards look like the weedy scrub brush in the photo. Instead the fuel reduction masticator is devouring large healthy trees, including sugar pines, ponderosa pines, redwoods, cedars, black walnuts and, yes, even oaks. They are clearcutting several generations of tree growth. I am listening to the destruction as I type this letter. It is heart-breaking.

CCRCD is needlessly destroying our beautiful forest, obliterating animal habitat, creating new security issues, and is not improving fire safety as we've simply traded one problem for another. Already the spaces formerly occupied by tall trees are now home to tall grasses and brush, which will quickly become dry fuel during the hot summer. Trees provide many benefits aside from animal habitat, noise suppression, hillside stabilization and security; they also provide a level of fire suppression as described on Cal Fire's website, where trees will impede the travel of fire up a hillside.

Until now, we never locked our doors, as the trees formed a natural back door and provided security. Since neither Forest Meadows nor Wylderidge

allow fences, we now must seek new ways of securing our properties. My neighbors are saying, "Well, it's too late now," and, "What's done is done."

By comparison, in the Southern California neighborhood of Tepusquet, Cal Fire opted to reduce fuel by walking the hillsides, taking selected trees by hand, and come through later with a small machine to clear remaining ground cover. This is a cheaper and far better solution than Calaveras' choice of the huge destructive masticator.

Our tree loss won't recover in my lifetime, and our home values are plummeting accordingly.

095

**E. White**  
*Murphys*

LETTER TO THE EDITOR – CALAVERAS ENTERPRISE – 6/1/2023

Calaveras County Resource Conservation District (CCRCD) wishes to respond to a letter published May 25, 2023, in the Calaveras Enterprise. The letter specifically documented grievances with the CCRCD-administered Forest Meadows/Wylderidge Fuels Reduction Project in Murphys. We would like to take this opportunity to provide project details and educate the public on the vision and purpose behind wildfire resiliency projects in our communities.

The Forest Meadows/Wylderidge Fuels Reduction Project is funded through a CAL FIRE grant and is overseen by a Registered Professional Forester (RPF), who is a forestry management expert. The purpose of this project is to protect from wildfire more than 600 homes in the vicinity of Forest Meadows and Darby Russel Road and to provide additional clearance along key evacuation routes, including Hwy 4.

Project activities include the clearance of overgrown, flammable understory brush, the removal of dead material and the thinning of trees to slow the progression of wildfire and to support improved forest health. No clear cutting or indiscriminate removal of healthy, mature trees has occurred or will occur as part of this project. On this project, as well as others, the CCRCD follows treatment plans developed by Registered Professional Foresters—after conducting environmental impact investigations per the California Environmental Quality Act—to ensure that all work improves forest health conditions, including fragile animal habitats, on participating lands.

This project is part of a larger vision, in partnership with federal, state, and local agencies as well as private property owners, to develop the Highway 4 Wildfire Defense System. This will provide for a series of shaded fuel breaks designed to protect over 7,000 structures and critical infrastructure from Murphys to Big Trees Village against catastrophic wildfire. The Forest Meadows/Wyldrige Project is one piece of providing hope to Calaveras residents that their land and homes will stand a chance against wildfire. It will also provide beautiful, healthy forests for all residents and visitors to enjoy for many years to come.

Landowner participation in the project is voluntary and work is only conducted on properties where the landowner has agreed to participate. Landowners were also given the option to decline to allow any fuel reduction work to occur on their land. CCRCD respects the decisions of individual landowners but stands behind our belief in the importance of completing fuel reduction treatments to protect life and property.

CCRCD has received enthusiastic and positive feedback from participating landowners and will continue to work closely with them to see this project to completion. We encourage all landowners, neighbors, or interested citizens to contact Project Manager Laurie Plautz at [lsplautz@calaverasrcd.org](mailto:lsplautz@calaverasrcd.org) or visit [www.calaverasrcd.org](http://www.calaverasrcd.org) to learn more.

In service,

Laurie Plautz- Project Manager  
Julia Marsili- CCRCD Board President  
Gordon Long- CCRCD Executive Director