

**USDA-NRCS Report by Jennifer Wood, District Conservationist, Jackson LPO
September 2024**

Program Deadlines

- All current FY24 application deadlines have passed. See end of document for contract reporting.
- Applications are accepted year-round. New deadlines begin in November or December.

Partnerships/Planning

Ongoing

- Attended the Forestry and Fire Forum presented by the Calaveras RCD that is organizing a Prescribed Burn Association. NRCS and UCCE prescribed burn specialists are evaluating practical value of the NRCS financial assistance program for certified individuals to write Burn Plans.
- The EQIP-RCPP Crisis to Opportunity fund pool plus TA funds provides funding for forested properties with a preference for properties with dead and dying trees within 100 ft of their residence. This program is coordinated through CARCD and the RCDs.
- CSP is a program designed for producers and land stewards that have already had EQIP or who are already meeting a threshold number of resource concerns – already meeting a certain level of stewardship. The application for EQIP and CSP is the same.
- Discussions about using USDA Joint Chiefs funding are still ongoing, but no one was able to submit a proposal for the FY 25 application period. The Joint Chiefs funds EQIP projects on private land to coordinate with work that is underway or ready for implementation on the federal side. In Amador County UMWRA was interested in coordinating near their Phase 1 areas along Tiger Creek or near Silver Lake or Kirkwood. One hurdle is staff capacity to outreach and coordinate landowners. The other hurdle is forestry staff capacity to process applications. This could be a good candidate for multi-landowner equip applications, if that can be figured out.
- NRCS has funds to assist Tribes, whether that is conventional agriculture or traditional stewardship methods to produce food, medicine, fiber, tools, and cultural items. There is a Tribal fund pool specifically for Native American owners and operators. There are funds to hire qualified individuals designated by the tribes to write Indigenous Stewardship Method evaluation guides that assist with planning activities that incorporate traditional ecological knowledge on Tribal owned or operated land.
- The District Conservationist meets monthly with the ED's of all three ACT RCD's to stay coordinated with staffing and programs. Work is continuing on the prototype of a coordinated platform for natural resources programs and resources from the Tuolumne RCD Cooperative Agreement. All 3 RCDs received 2024 Cooperative/Contribution agreements from NRCS. Tuolumne and Amador's Agreements are centered around developing the multi-landowner EQIP contract idea. Calaveras received a Contribution Agreement that will provide both NRCS and general Technical Assistance, as well as an Archaeologist that can help with cultural resources surveys for NRCS projects.

Staff

- There is still a Rangeland Management Specialist vacancy (unsure if 5/7/9 or 9/11) assigned to our office. We have a brand new Soil Conservationist but it will be a while before she is up and running. There is a request for additional RMS assistance until that vacancy is filled and we will continue to address our current backlog with all available resources. However new rangeland customers are unlikely to receive assistance in FY '25.

Natural Resources Conservation Service
12200 B Airport Road
Jackson, CA 95642
Phone 209-714-8045

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Current Staff

- NRCS - District Conservationist Jennifer Wood, Engineer Bradley Soares, Forester Garrett McFall, Soil Conservationist Marisol Sandoval (NEW!), and Program Support Specialist Leslie Marciel.
- RCD/NRCS Affiliates - ACRCO Forestry Technician Tamryn Zahradka and TCRCO Forester Frank Lewicki.
- Point Blue Conservation Science/NRCS Affiliate – Partner Biologist Sophia Leveque-Eichhorn. 50% time for NRCS planning and support for Amador, Calaveras, Tuolumne, and Mariposa Counties, She is also able to assist with Point Blue programs such as [Roots](#), the [Rangeland Monitoring Network](#), and the [Sierra Meadows Partnership Project](#).
- [ACES](#)/NRCS Resource Conservationist Kent Reeve is helping with rangeland and wildlife practice planning as well as environmental compliance for EQIP and CSP contracts.

Environmental Quality Incentives Program (EQIP), Conservation Stewardship Program (CSP) and Regional Conservation Partnership Program (RCPP)

- Administration of 61 active conservation contracts to treat 29,000 acres is ongoing, with 3.2 million dollars obligated, exclusive of unobligated 2024 contracts.

Summary of FY23 contracts by county

FY '23 Contracts	Amador	Calaveras	Tuolumne
Range	1 EQIP, 1 CSP	1 EQIP, 2 CSP	1 CSP
Forestry	1 EQIP, 1 CSP	1 EQIP	1EQIP
Disaster			1EQIP

Summary of FY24 applications/contracts by county

FY '24 Contracts	Amador	Calaveras	Tuolumne
Range	3 EQIP-IRA, 2 CSP	2 EQIP-IRA	4 EQIP IRA
Forestry	10 EQIP-IRA, 5 RCPP	5 EQIP-IRA, 3 RCPP	5 EQIP-IRA, 1 RCPP, 2CSP
Crop	1 CSP		

Totals for all 3 Counties for the last 5 Years - -- 60% obligated as of 8/5/24*

FY	Acres	Contracts	Funds Obligated
2019	1,559	3	\$245,981
2020	69	5	\$128,480
2021	13,056	13	\$725,074
2022	50	1	\$108,018
2023	7,318	11	\$463,392
2024	2,221	38	\$793,795*
Grand Total	24272.5		\$2,464,739*

*This will be updated for the October report

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CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT

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

info@CalaverasRCD.org

REGULAR MEETING MINUTES

Wednesday, August 28, 2024, 11:00 AM

LOCATION

CCRCD Building - Top Floor. 423 E. Saint Charles St., San Andreas, CA 95249

This is an in person meeting only

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

CALL TO ORDER: 11:00 a.m.

- **Roll Call:** Committee Members Present - Mike Dvorak, Dennis Burns, Wendy Harrison, Bob Meryl; Volunteer Program Coordinator - Claire Rappaport; Staff – Trina Walley

PUBLIC COMMENT:

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

BUSINESS:

1. Intro to Prescribed Burn Associations – Give an overview of the role prescribed fire associations – Rappaport presented the PBA overview of structure and history of MLPBA. How past trainings were completed and issues such as needing relevant experience on committee and best as neighborhood approach for volunteers. Using Placer County RCD program as a reference on program well done. The three important features should be Sustainable, Capacity and Maintenance.
2. Committee organization – Discussed having quarterly meetings, role of the Advisory Committee and interface with the RCD board – Dvorak reviewed the purpose of the committee is to bring recommendations to the board. There is still an open seat if there are any recommendations. Committee Members will help find burn locations and details, help promote and do public outreach, and come to meetings to provide input on topics and projects.
3. Fall burns – Discussed goals and potential burns for the Fall of 2024 burning season – Questions from the committee on how to get the information out and access to equipment for burns. Existing list from past burn plan events, social media plus flyers and word of mouth has worked. Outreach event planned with Burn Bot in Tuolumne County.
 - Locations discussed: Applegates/LoveCreek Rd; Hodson property; Wylderidge at Utica Ditch;
 - Discussed pile burning vs broadcast burning that both can be done if the

property owner properly prepares the site. Should not burn any sites that the property owner is not willing or able to do the prep work.

4. Liability – Discussed how we are going to address liability from the RCD being involved with prescribed burns – Walley reviewed that CCRCD’s insurance will provide W/C coverage for volunteers. Copies provided of the liability releases that Placer County uses. Should encourage locations to do the prep work in order to apply for the 2 million state fund for prescribed burns. Legislation has provided some protection provided that gross negligence is not a factor.
 - Need to look if Directors & Officers insurance also covers Committees.

ADJOURNMENT: 12:14pm

Minutes from the Calaveras Prescribed Burn Program Association (Calaveras PBA) Roundtable 7/30/2024:

1. Trina Wally started the event with Introductions
2. T. Walley continued with information about our Forest & Fire Capacity building.
3. Mike Dvorak spoke about the newly formed Calaveras Prescribed Burn Program, starting with an overview of the program. He then presented a slide show describing how a prescribed burn is done, while discussing the pros and cons. He included specific examples from prescribed burns performed in Calaveras County under the auspices of the Mother Lode Prescribed Burn Association, which unfortunately is no longer functioning.

After a lunch break, we had a Roundtable discussion where everyone broke into two groups being led by Mike Dvorak/Claire Rappaport and Trina Walley/Mary Cole.

Discussion notes are as follows:

1. Roundtable participants expressed interest in using prescribed fire on their property. Some were concerned with barriers to entry such as lack of equipment, lack of manpower, lack of water resources, unfamiliarity with permitting, and being unfamiliar with proper preparation techniques. Several contractors were present that said they could help with the preparation required ahead of using prescribed fire. In general, participants said they wanted to see more prescribed fire in Calaveras County.
2. Discussion was had regarding using grazers in conjunction with prescribed fire for fuels management; specifically highland cows, whose small stature and willingness to navigate tight or difficult terrain and knock back brush with their horns make them a good candidate locally.
3. One participant made several attempts to get help with prescribed fire planning to burn vegetation backside of a dam. But he could not reach anyone and ultimately ended up having the property masticated. She was unhappy with the cost of mastication and the rapid rate of regrowth which needs to be addressed annually. She hopes to use prescribed fire in the future to perform the annual maintenance.
4. Invasive Weeds
 - (Lance Oneto) discussed his problem with weeds on his ranch land. Some takeaways were the need for technical and educational programs, and that a Burn Boss is needed in order to apply for certain grant funds.
 - Check with Susie Kocher at UCCE for invasive control recommendations

- Weeds, Forages, and Natives of the Central Sierra written by Scott Oneto and Catherine Moné at UCCE
 - Discussed use of livestock for invasive control
5. Tom Tryon noted he had the Fire Safe Council had a clearing project on his land, but the mastication left chips, and allowed for new unwanted growth on the ground that could be burned using the prescribed burn as a maintenance option. His property was reseeded by helicopter and doing well.
6. CalFire and NRCS have programs to help with prescribed burn:
- NRCS requires having a Burn Boss which usually limits landowner access
 - Cal Fire has a popular Vegetation Management Program but is only able to implement a few a year due to shortage of staff to write the plans but also the narrow window that exists to implement them
 - Training more burn bosses through CARX could open access to both programs
 - Claire Rappaport, program coordinator of the Calaveras PBA, is currently undergoing training to become a California Burn Boss
7. David Wood noted the CalFire regulatory limitations on burning. Since he is at a higher elevation, his property isn't ready for burning until after CalFire has stopped all burning. He would like changes made to allow for higher elevation burning later in the season than the lower elevations. It was noted that this is currently not feasible as the notice of it being a burn/no burn day remains generic for all Cal Fire units (e.g., the entire Tuolumne/Calaveras Unit).
8. T. Walley listed other concerns that may open more discussion.
9. The topic of fire recovery was discussed, noting we need better partnership with all County and State entities that are in the related field.
- Fire Safe Council in Amador has been effective.
 - There is a twice a month agency meeting in Tuolumne County.
 - Other agencies to be included are the Farm Bureau, Fire Districts, Stanislaus US Forest, District Rangers, State Parks, Tribes
10. Also noted was the need for better road management and clearing of roads and easements after a fire. We need grants for right-of-way clearing for better access.

11. Cultural Burns were discussed. It was noted Tribes don't typically do burns because they are opposed to cutting dozer lines. A BurnBot representative noted as a work-around, they are a commercial company that has worked with Tribes by creating "black lines" around a prescribed fire area that avoids actual cutting of a dozer line.
12. It was suggested to add prescribed burning to any future grant applications, so the CEQA portion is complete for future implementation.
13. Another topic was the Volunteer Rules that need to be followed, noting that Placer PBA has been very successful with their plan and has a full-time coordinator of volunteers. CalFire Gary Whitson recommended reading the 12 Steps of Prescribed Burn Rules to mitigate liability.
14. David Wood suggested there be planting programs. Programs for ranchers to address grazing rotation, oak restoration, and incentives to help ranchers with prescribed burn as it will take out pastures from rotation and results in higher feed costs while regrowth happens.
15. Education needed for both public and agencies of the importance of prescribed burn. The RCD could include prescribed fire education when it holds townhall meetings to introduce wildfire fuelbreak projects. It helps decrease larger fires by having smaller controlled burns. Many smaller fires have a smaller impact on air quality than if a larger fire was to happen.

GENERAL UPDATES:

- Attended monthly Central Sierra, ACT and CACRD meetings – Partner Agreement
- Attended new NRCS/UCCE/RCD Partnership meeting led by NRCS
- First Prescribed Burn Advisory Committee Meeting
- Received CalFIRE San Andreas Fuels Reduction (650K) – Updating staffing
- Attended CARCD Reforestation Camp
- Hired Operations Manager and Project Coordinator positions

FUTURE FOCUS:

- Next Stakeholder/Outreach meetings with partners in Fall – Fuels Reduction
- Strategic Planning Process - Priorities
- Staffing and Job Descriptions to fill vacancies once we know funds available:
 - o NACD Climate Smart Commodity Planning (15K)
 - o CARCD Oak Restoration (580K)

CALFIRE GRANT UPDATES:

- Forest Meadows/Wylderidge: Acres certification on 8/27
- Highway 108 North Fuels Reduction Project: Amended contract
- Fricot City Road Fuels Reduction Project: Inv Approved – Awaiting payment
- Mokelumne Hill Fuels Reduction Project: Inv Approved – Awaiting payment
- NW Calaveras Fuels Reduction Project – Planning more outreach
- Calaveras Unified School District Fuels Reduction & Demonstration Forest Project
– Met with CUSD staff – posted RFP and reviewed proposals with CUSD

SNC GRANT UPDATES:

- SNC Bummerville/Blizzard Mine Project: project boundary/maps
- SNC Regional Forest & Fire Capacity Program: Strategic Plan and 1st Outreach

OUTREACH GRANT UPDATES:

- Placer Healthy Soils Program (ended) – Received payment
- CCI Natural and Working Lands Program (funds received) – Hub development
 - o Resource Website created
- ACT Natural and Working Lands Program (pending funds) – Starting to plan
 - o ACT Partnership Agreement – adding shared grants and standard costs
- WCB Program (no funds) – Flyers ready

ADMIN STAFF REPORT – July & August 2024

1. Coordinated job postings for Operations Manager & Project Coordinator
2. Participated in Operations Manager interviews

3. Posted Board vacancy on website and Facebook
4. Updated website with Contact forms and minutes

5. Assisted with the Roundtable

6. Building –
 - a. Had lights in UCCE replaced with LED bulbs
 - b. Coordinated fix of leak in basement from water heater.
 - i. Plumber and Service Master

Minutes of the Calaveras Resource Conservation District (RCD)

Regular Board Meeting

July 11, 2024

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: B. Dean; M. Dvorak; S. Hodson; K. Lambert; J. Marsili-President
T. Walley, Executive Director; M. Cole-Admin; D. Liechty, Project Mgr.

Board Members & Staff Absent:; J. Osbourn-V.P;B. Cook-Assoc. Director

Others Present: Jesse Fowler; Claire Rappaport

Introductions: None

Public Comment: None.

Reports:

1. Executive Director Report – Ms. Walley reviewed attached report.
2. Staff Reports – None.

Consent Agenda Items:

1. **Motion to approve the minutes and financials as submitted by B. Dean and second by K. Lambert. Passed on a 5/0/1 (absent) vote.**

Old Business:

1. Updates on Current CalFire Grants in addition to attached report:
 - Forest Meadows/Wylderidge: D. Liechty reported contractor has stopped for summer.
 - Highway 108 North Fuels Reduction: AERI has been sent their letter of termination and Tanner Logging was re-offered the job and they have accepted.
 - Fricot City Road Fuels Reduction: D. Liechty reported the last set of acres has been approved by CalFire and will request an invoice from Tanner Logging.
 - Mokelumne Hill Fuels Reduction: D. Liechty reported Ed Struffenegger has cleaned up the road for a property owner.
 - NW Calaveras Fuels Reduction: D. Liechty reported he would like a town hall to get better engagement. T. Walley will reach out to Chief Dickerson.
 - Calaveras Unified School District Fuels Reduction & Demonstration Forest: T. Walley reported an invoice for the CEQA work has been received.

SNC Grants Update:

1. Update on Current SNC Grants:
 - SNC Bummerville/Blizzard Mine: D. Liechty reported no new updates.

New Business:

1. **Motion to approve 2024-2025 Budget** by B. Dean and second by K. Lambert. Passed on a 5/0/1 vote.
2. **Motion was made to approve the formation of Calaveras Prescribed Burn Advisory Committee** by J. Marsili and second by B. Dean. Passed on a 5/0/1 vote.
3. **Motion was made to approve the three confirmed members of the Calaveras Prescribed Burn Advisory Committee** by J. Marsili and second by S. Hodson. Passed on a 5/0/1 vote.
4. **Motion to approve the NRCS Agreement Grant documents** by B. Dean and second by M. Dvorak. Passed on a 5/0/1 vote.
5. **Motion to approve a partnership with Mother Lode Land Trust to apply for the WaterSMART Cooperative Watershed Management Program Grant** by J. Marsili and second by S. Hodson. Passed on a 5/0/1 vote.
6. **Motion to approve the Staffing Plan and Job Descriptions for Operations Manager, Project Coordinator, Archaeologist and Resource Conservation Tech** by B. Dean and second by K. Lambert. Passed on a 5/0/1 vote.

Announcements:

1. Board Member announcements – None
2. Staff announcements – T. Walley reported early enrollment has opened for the Annual California Association of Resource Conservation Districts (CARCD) Conference being held December 10-12, 2024.

Adjournment of meeting – Adjourned at 7:23 pm.

Next meeting is scheduled for **Thursday, August 8, 2024 at 6:00 pm.**

Attest:

President, Julia Marsili _____

Date _____

Secretary, Mary Cole _____

Date _____

Calaveras County Resource Conservation District
Profit & Loss
July 2024

09/09/24

Accrual Basis

	Jul 24
Ordinary Income/Expense	
Income	
Indirect Public Support	
Affiliated Org. Contributions	1,167.05
Total Indirect Public Support	1,167.05
Investments	
Interest-Savings, Short-term CD	13.03
Total Investments	13.03
Program Income	
Indirect Costs	48,222.80
Program Revenue	480,064.27
Total Program Income	528,287.07
Rental Income	840.97
Total Income	530,308.12
Gross Profit	530,308.12
Expense	
Contract Services	
Contractor Services	470,849.00
Total Contract Services	470,849.00
Facilities and Equipment	
Facility Maintenance	1,608.04
Utilities	492.10
Total Facilities and Equipment	2,100.14
Insurance Expense	
Insurance - Liability, D and O	3,813.37
Worker's Compensation Insurance	2,759.74
Total Insurance Expense	6,573.11
Operations	
Computer Software	403.94
Office Supplies	83.75
Payroll Processing	676.00
Postage, Mailing Service	9.85
Telephone, Telecommunications	182.65
Total Operations	1,356.19
Payroll Expenses	13,334.17
Professional Fees	
Auditor	3,200.00
Total Professional Fees	3,200.00
Travel and Meetings	
Conference, Convention, Meeting	790.34
Travel and Meetings - Other	152.51
Total Travel and Meetings	942.85
Total Expense	498,355.46
Net Ordinary Income	31,952.66
Net Income	31,952.66

Calaveras County Resource Conservation District
Balance Sheet
As of July 31, 2024

09/09/24

Accrual Basis

	Jul 31, 24
ASSETS	
Current Assets	
Checking/Savings	
Checking	112,982.21
Savings 2420 - Forest Meadows	577.84
Savings 2421 - Wylderidge	662.08
Savings 2422-NW Calaveras	68,159.27
Savings 2423 - Hwy 108-Fricot	502.93
Savings 2485 - Bummerville	284,122.50
Savings 2514 Moke Hill	653.51
Total Checking/Savings	467,660.34
Accounts Receivable	
Accounts Receivable	428,583.12
Total Accounts Receivable	428,583.12
Total Current Assets	896,243.46
Fixed Assets	
Building Improvements	7,675.00
Buildings - Operating	219,210.49
Land - Operating	93,947.35
Total Fixed Assets	320,832.84
Other Assets	
Accum Depreciation	-28,010.23
Accumulated Depr - Bldg Improve	-1,183.23
Total Other Assets	-29,193.46
TOTAL ASSETS	1,187,882.84
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	408,092.36
Total Accounts Payable	408,092.36
Other Current Liabilities	
Payroll Liabilities	3,693.45
Unearned or Deferred Revenue	319,174.26
Total Other Current Liabilities	322,867.71
Total Current Liabilities	730,960.07
Total Liabilities	730,960.07
Equity	
Net Investment in Capital Asset	307,020.92
Retained Earnings	117,949.19
Net Income	31,952.66
Total Equity	456,922.77
TOTAL LIABILITIES & EQUITY	1,187,882.84

Calaveras County Resource Conservation District Check Detail July 2024

Type	Num	Date	Name	Account	Paid Amount
Liability Check		07/09/2024	QuickBooks Payroll Service	Checking	
			QuickBooks Payroll Service	Direct Deposit Li...	-4,627.20
TOTAL					-4,627.20
Liability Check		07/24/2024	QuickBooks Payroll Service	Checking	
			QuickBooks Payroll Service	Direct Deposit Li...	-5,013.52
TOTAL					-5,013.52
Check	ACH	07/01/2024	Comcast	Checking	
				Telephone, Tele...	-59.26
TOTAL					-59.26
Check	ACH	07/01/2024	Intuit Quickbooks	Checking	
				Computer Softw...	-60.00
TOTAL					-60.00
Bill Pmt -Check	debit	07/11/2024	CARCD	Checking	
Bill		07/10/2024		Conference, Con...	-578.00
TOTAL					-578.00
Bill Pmt -Check	debit	07/25/2024	Intuit Quickbooks	Checking	
Bill	Mont...	07/24/2024		Payroll Processing	-580.00
TOTAL					-580.00
Bill Pmt -Check	debit	07/26/2024	Staples	Checking	
Bill	Offic...	07/24/2024		Office Supplies	-79.86
TOTAL					-79.86
Bill Pmt -Check	debit	07/29/2024	Costless	Checking	
Bill	PBA ...	07/27/2024	Sierra Nevada Conservancy:RFFCPP	Conference, Con...	-36.65
TOTAL					-36.65
Bill Pmt -Check	debit	07/29/2024	Raleys	Checking	
Bill	PBA ...	07/27/2024	Sierra Nevada Conservancy:RFFCPP	Conference, Con...	-18.81
TOTAL					-18.81
Bill Pmt -Check	debit	07/29/2024	Subway	Checking	
Bill	PBA ...	07/28/2024	Sierra Nevada Conservancy:RFFCPP	Conference, Con...	-139.98
Bill	PBA ...	07/30/2024	Sierra Nevada Conservancy:RFFCPP	Conference, Con...	-16.90
TOTAL					-156.88

Calaveras County Resource Conservation District Check Detail July 2024

Type	Num	Date	Name	Account	Paid Amount
Check	Debit	07/01/2024	Comcast	Checking	
				Telephone, Tele...	-123.39
TOTAL					-123.39
Check	Debit	07/02/2024	Microsoft	Checking	
				Computer Softw...	-114.00
TOTAL					-114.00
Check	Debit	07/11/2024	Adobe	Checking	
				Computer Softw...	-29.99
TOTAL					-29.99
Bill Pmt -Check	Debit	07/11/2024	San Andreas Mini Mart	Checking	
Bill	Batte...	07/10/2024		Office Supplies	-3.89
TOTAL					-3.89
Check	Debit	07/26/2024	QuickBooks Payroll Service	Checking	
				Payroll Processing	-36.00
TOTAL					-36.00
Check	Debit	07/26/2024	ParcelQuest	Checking	
			Cal Fire:Northwest Calaveras	Computer Softw...	-199.95
TOTAL					-199.95
Bill Pmt -Check	DEBIT	07/05/2024	Treats	Checking	
Bill	Keys	07/05/2024		Facility Maintena...	-8.04
TOTAL					-8.04
Liability Check	E-pay	07/08/2024	EDD	Checking	
				Payroll Liabilities	-577.57
TOTAL					-577.57
Liability Check	E-pay	07/08/2024	United States Treasury	Checking	
				Payroll Liabilities	-1,850.00
				Payroll Liabilities	-927.07
				Payroll Liabilities	-927.07
				Payroll Liabilities	-216.80
				Payroll Liabilities	-216.80
TOTAL					-4,137.74

Calaveras County Resource Conservation District Check Detail July 2024

Type	Num	Date	Name	Account	Paid Amount
Liability Check	E-pay	07/22/2024	EDD	Checking	
				Payroll Liabilities	-1.78
				Payroll Liabilities	-51.59
TOTAL					-53.37
Liability Check	E-pay	07/22/2024	United States Treasury	Checking	
				Payroll Liabilities	-8.67
TOTAL					-8.67
Bill Pmt -Check	712	07/02/2024	KP CONSTRUCTION	Checking	
Bill	001	07/08/2024	CCRCD Admin	Facility Maintena...	-270.00
TOTAL					-270.00
Bill Pmt -Check	713	07/02/2024	Mason Bruce & Girard	Checking	
Bill	34417	06/21/2024	Cal Fire:Northwest Calaveras	Contractor Servi...	-7,946.00
TOTAL					-7,946.00
Bill Pmt -Check	714	07/05/2024	San Andreas Sanitary District	Checking	
Bill		07/05/2024		Utilities	-102.58
TOTAL					-102.58
Bill Pmt -Check	715	07/15/2024	PG&E- V	Checking	
Bill		07/17/2024		Utilities	-15.11
TOTAL					-15.11
Bill Pmt -Check	716	07/15/2024	Calaveras Public Utility District (CPUD)	Checking	
Bill		07/15/2024		Utilities	-69.41
TOTAL					-69.41
Bill Pmt -Check	717	07/15/2024	Calaveras Public Power Agency (CPPA)	Checking	
Bill		07/05/2024		Utilities	-305.00
TOTAL					-305.00
Bill Pmt -Check	718	07/15/2024	David Farnsworth CPA	Checking	
Bill	INV-...	07/11/2024		Auditor	-3,200.00
TOTAL					-3,200.00
Bill Pmt -Check	719	07/15/2024	Special District Risk Mgmt Authority	Checking	
Bill	75702	07/15/2024		Worker's Compe...	-2,759.74
Bill	75226	07/15/2024		Insurance - Liabil...	-3,813.37
TOTAL					-6,573.11

Calaveras County Resource Conservation District Check Detail July 2024

Type	Num	Date	Name	Account	Paid Amount
Check	720	07/28/2024	Don O'Brien	Checking	
				Facility Maintena...	-80.00
TOTAL					-80.00
Bill Pmt -Check	721	07/29/2024	Jan Bray	Checking	
Bill	Inv#...	07/25/2024	Sierra Nevada Conservancy:Bummerville	Contractor Servi...	-2,850.00
TOTAL					-2,850.00
Bill Pmt -Check	722	07/29/2024	Krisman Enterprises	Checking	
Bill		06/19/2024	Cal Fire:Moke Hill 5GG21172	Contractor Servi...	-39,125.00
TOTAL					-39,125.00
Bill Pmt -Check	723	07/29/2024	Devich Repairs and Remodeling	Checking	
Bill	05102	07/24/2024		Facility Maintena...	-580.00
				Facility Maintena...	-400.00
TOTAL					-980.00
Bill Pmt -Check	724	07/29/2024	Mason Bruce & Girard	Checking	
Bill	34667	07/18/2024	Cal Fire:Northwest Calaveras	Contractor Servi...	-3,699.00
TOTAL					-3,699.00
Bill Pmt -Check	725	07/29/2024	Dan Liechty	Checking	
Bill	June...	06/30/2024	Cal Fire:Hwy 108 Fricot City	Travel	-320.80
			Cal Fire:Hwy 108 Fricot City	Grant Supplies	-11.35
Bill	NW J...	06/30/2024	Cal Fire:Northwest Calaveras	Travel	-55.35
TOTAL					-387.50
Bill Pmt -Check	726	07/29/2024	Dan Liechty	Checking	
Bill	Moke...	06/30/2024	Cal Fire:Moke Hill 5GG21172	Travel	-164.02
TOTAL					-164.02
Bill Pmt -Check	727	07/29/2024	Trina D Walley	Checking	
TOTAL					0.00
Bill Pmt -Check	728	07/29/2024	Eddy Struffenegger	Checking	
Bill	WR2...	06/01/2024	Cal Fire:Wylderidge	Contractor Servi...	-969.84
Bill	MH2...	06/01/2024	Cal Fire:Moke Hill 5GG21172	Contractor Servi...	-1,067.70
Bill	FCE...	06/30/2024	Cal Fire:Hwy 108 Fricot City	Contractor Servi...	-812.50
TOTAL					-2,850.04

Calaveras County Resource Conservation District
Check Detail
July 2024

<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
Bill Pmt -Check	729	07/29/2024	Tanner Logging	Checking	
Bill	007C...	07/01/2024	Cal Fire:Hwy 108 Fricot City	Contractor Servi...	-56,700.00
TOTAL					-56,700.00

Calaveras County Resource Conservation District Deposit Detail July 2024

Type	Num	Date	Name	Account	Amount
Deposit		07/08/2024		Checking	78,400.00
Payment	67-4...	07/02/2024	Cal Fire:Northwest Calaveras	Undeposited Fun...	-78,400.00
TOTAL					-78,400.00
Deposit		07/15/2024		Checking	1,057.40
Payment		06/30/2024	UCCE	Undeposited Fun...	-920.79
Payment	0058...	07/10/2024	Tuolumne County RCD	Undeposited Fun...	-136.61
TOTAL					-1,057.40
Deposit		07/29/2024		Checking	81,022.33
Payment	6762...	07/23/2024	Cal Fire:Moke Hill 5GG21172	Undeposited Fun...	-81,022.33
TOTAL					-81,022.33
Deposit		07/31/2024		Savings 2420 - ...	0.02
				Interest-Savings,...	-0.02
TOTAL					-0.02
Deposit		07/31/2024		Savings 2421 - ...	0.01
				Interest-Savings,...	-0.01
TOTAL					-0.01
Deposit		07/31/2024		Savings 2422-N...	1.51
				Interest-Savings,...	-1.51
TOTAL					-1.51
Deposit		07/31/2024		Savings 2423 - ...	2.86
				Interest-Savings,...	-2.86
TOTAL					-2.86
Deposit		07/31/2024		Savings 2485 - ...	7.24
				Interest-Savings,...	-7.24
TOTAL					-7.24
Deposit		07/31/2024		Savings 2514 M...	0.01
				Interest-Savings,...	-0.01
TOTAL					-0.01
Deposit		07/31/2024		Checking	1.38
				Interest-Savings,...	-1.38
TOTAL					-1.38

Calaveras County Resource Conservation District
Profit & Loss
July through August 2024

09/09/24

Accrual Basis

	Jul - Aug 24
Ordinary Income/Expense	
Income	
Indirect Public Support	
Affiliated Org. Contributions	10,325.50
Total Indirect Public Support	10,325.50
Investments	
Interest-Savings, Short-term CD	24.19
Total Investments	24.19
Other Types of Income	
Miscellaneous Revenue	5.07
Total Other Types of Income	5.07
Program Income	
Indirect Costs	54,385.33
Program Revenue	537,903.75
Total Program Income	592,289.08
Rental Income	2,452.26
Total Income	605,096.10
Gross Profit	605,096.10
Expense	
Contract Services	
Contractor Services	525,289.40
Total Contract Services	525,289.40
Facilities and Equipment	
Facility Maintenance	3,214.10
Property Taxes	330.00
Utilities	1,129.21
Total Facilities and Equipment	4,673.31
Insurance Expense	
Insurance - Liability, D and O	3,813.37
Worker's Compensation Insurance	2,759.74
Total Insurance Expense	6,573.11
Operations	
Computer Software	799.88
Office Supplies	113.81
Payroll Processing	706.00
Postage, Mailing Service	15.43
Telephone, Telecommunications	365.38
Total Operations	2,000.50
Other Types of Expenses	
Other Costs	114.91
Total Other Types of Expenses	114.91
Payroll Expenses	24,875.38
Professional Fees	
Auditor	3,200.00
Total Professional Fees	3,200.00

Calaveras County Resource Conservation District

Profit & Loss

July through August 2024

	<u>Jul - Aug 24</u>
Travel and Meetings	
Conference, Convention, Meeting	790.34
Travel and Meetings - Other	152.51
	<hr/>
Total Travel and Meetings	942.85
	<hr/>
Total Expense	567,669.46
	<hr/>
Net Ordinary Income	37,426.64
	<hr/>
Net Income	37,426.64
	<hr/> <hr/>

Calaveras County Resource Conservation District
Balance Sheet
As of August 31, 2024

09/09/24

Accrual Basis

	Aug 31, 24
ASSETS	
Current Assets	
Checking/Savings	
Checking	45,038.80
Savings 2420 - Forest Meadows	577.85
Savings 2421 - Wylderidge	662.10
Savings 2422-NW Calaveras	68,161.01
Savings 2423 - Hwy 108-Fricot	502.94
Savings 2485 - Bummerville	284,129.74
Savings 2514 Moke Hill	653.53
Total Checking/Savings	399,725.97
Accounts Receivable	
Accounts Receivable	488,042.18
Total Accounts Receivable	488,042.18
Other Current Assets	
Undeposited Funds	2,302.26
Total Other Current Assets	2,302.26
Total Current Assets	890,070.41
Fixed Assets	
Building Improvements	7,675.00
Buildings - Operating	219,210.49
Land - Operating	93,947.35
Total Fixed Assets	320,832.84
Other Assets	
Accum Depreciation	-28,010.23
Accumulated Depr - Bldg Improve	-1,183.23
Total Other Assets	-29,193.46
TOTAL ASSETS	1,181,709.79
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	402,128.40
Total Accounts Payable	402,128.40
Other Current Liabilities	
Payroll Liabilities	3,255.93
Unearned or Deferred Revenue	313,928.71
Total Other Current Liabilities	317,184.64
Total Current Liabilities	719,313.04
Total Liabilities	719,313.04
Equity	
Net Investment in Capital Asset	307,020.92
Retained Earnings	117,949.19
Net Income	37,426.64
Total Equity	462,396.75
TOTAL LIABILITIES & EQUITY	1,181,709.79

Calaveras County Resource Conservation District Check Detail August 2024

Type	Num	Date	Name	Account	Paid Amount
Deposit		08/05/2024		Checking	
TOTAL					0.00
Liability Check		08/22/2024	QuickBooks Payroll Service	Checking	
			QuickBooks Payroll Service	Direct Deposit Li...	-4,096.95
TOTAL					-4,096.95
Check	ACH	08/01/2024	Comcast	Checking	
				Telephone, Tele...	-59.28
TOTAL					-59.28
Check	ACH	08/01/2024	Intuit Quickbooks	Checking	
				Computer Softw...	-52.00
TOTAL					-52.00
Check	Debit	08/01/2024	Comcast	Checking	
				Telephone, Tele...	-123.45
TOTAL					-123.45
Check	Debit	08/01/2024	Microsoft	Checking	
				Computer Softw...	-114.00
TOTAL					-114.00
Check	Debit	08/07/2024	USPS	Checking	
				Postage, Mailing...	-5.58
TOTAL					-5.58
Check	Debit	08/11/2024	Adobe	Checking	
				Computer Softw...	-29.99
TOTAL					-29.99
Check	Debit	08/19/2024	Amazon	Checking	
				Office Supplies	-6.27
TOTAL					-6.27
Check	Debit	08/22/2024	Amazon	Checking	
				Office Supplies	-23.79
TOTAL					-23.79

Calaveras County Resource Conservation District Check Detail August 2024

Type	Num	Date	Name	Account	Paid Amount
Check	Debit	08/23/2024	Pat Murphy Plumbing & Backhoe	Checking	
				Facility Maintena...	-150.00
TOTAL					-150.00
Check	Debit	08/26/2024	QuickBooks Payroll Service	Checking	
				Payroll Processing	-30.00
TOTAL					-30.00
Check	Debit	08/28/2024	ParcelQuest	Checking	
			Cal Fire:Northwest Calaveras	Computer Softw...	-199.95
TOTAL					-199.95
Bill Pmt -Check	DEBIT	08/14/2024	Facebook	Checking	
Bill	ZBM...	08/14/2024		Other Costs	-74.91
TOTAL					-74.91
Bill Pmt -Check	DEBIT	08/14/2024	Intuit Quickbooks	Checking	
Bill	1000...	07/31/2024		Payroll Processing	-60.00
TOTAL					-60.00
Bill Pmt -Check	DEBIT	08/14/2024	Clarke Broadcasting	Checking	
Bill	W00...	08/06/2024		Other Costs	-40.00
TOTAL					-40.00
Liability Check	E-pay	08/06/2024	EDD	Checking	
				Payroll Liabilities	-366.48
TOTAL					-366.48
Liability Check	E-pay	08/06/2024	United States Treasury	Checking	
				Payroll Liabilities	-1,373.00
				Payroll Liabilities	-764.02
				Payroll Liabilities	-764.02
				Payroll Liabilities	-178.69
				Payroll Liabilities	-178.69
TOTAL					-3,258.42
Bill Pmt -Check	712	08/14/2024	KP CONSTRUCTION	Checking	
Bill		07/08/2024	CCRCD Admin	Facility Maintena...	-270.00
TOTAL					-270.00
Bill Pmt -Check	730	08/05/2024	Trina D Walley	Checking	
TOTAL					0.00

Calaveras County Resource Conservation District Check Detail August 2024

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	735	08/09/2024	Trina D Walley	Checking	
Bill		07/29/2024	CCRCD Admin CCRCD Admin	Postage, Mailing... Travel and Meeti...	-9.85 -152.51
TOTAL					-162.36
Bill Pmt -Check	736	08/14/2024	Calaveras Public Power Agency (CPPA)	Checking	
Bill	3564...	08/14/2024		Utilities	-316.00
TOTAL					-316.00
Bill Pmt -Check	737	08/14/2024	Calaveras Public Utility District (CPUD)	Checking	
Bill		08/01/2024		Utilities	-78.63
TOTAL					-78.63
Bill Pmt -Check	738	08/14/2024	PG&E- V	Checking	
Bill	07/2...	08/01/2024		Utilities	-16.15
TOTAL					-16.15
Bill Pmt -Check	739	08/14/2024	San Andreas Sanitary District	Checking	
Bill	Aug 24	08/01/2024		Utilities	-105.35
TOTAL					-105.35
Bill Pmt -Check	740	08/14/2024	Eddy Struffenegger	Checking	
Bill	WR2...	08/14/2024	Cal Fire:Wylderidge	Contractor Servi...	-1,070.10
TOTAL					-1,070.10
Bill Pmt -Check	741	08/20/2024	Tuolumne CRCD	Checking	
Bill	2407...	08/20/2024	Sierra Nevada Conservancy:Bummerville Sierra Nevada Conservancy:Bummerville	Contractor Servi... Contractor Servi...	-3,420.00 -221.10
TOTAL					-3,641.10
Bill Pmt -Check	742	08/26/2024	Tanner Logging	Checking	
Bill	007C...	07/01/2024	Cal Fire:Hwy 108 Fricot City	Contractor Servi...	-56,700.00
TOTAL					-56,700.00
Bill Pmt -Check	743	08/28/2024	Calaveras County	Checking	
Bill	FY24...	08/09/2024		Property Taxes	-330.00
TOTAL					-330.00
Bill Pmt -Check	744	08/28/2024	Calaveras Public Utility District (CPUD)	Checking	
Bill		09/01/2024		Utilities	-77.84
TOTAL					-77.84

Calaveras County Resource Conservation District Deposit Detail August 2024

Type	Num	Date	Name	Account	Amount
Deposit		08/05/2024		Checking	
TOTAL					0.00
Deposit		08/16/2024		Checking	2,249.95
Payment	67-7...	08/14/2024	Cal Fire:Wylderidge	Miscellaneous R... Undeposited Fun...	-5.07 -2,244.88
TOTAL					-2,249.95
Deposit		08/26/2024		Checking	5,520.00
Payment		08/26/2024	Placer RCD	Undeposited Fun...	-5,520.00
TOTAL					-5,520.00
Deposit		08/31/2024		Savings 2422-N...	1.74
				Interest-Savings,...	-1.74
TOTAL					-1.74
Deposit		08/31/2024		Savings 2485 - ...	7.24
				Interest-Savings,...	-7.24
TOTAL					-7.24
Deposit		08/31/2024		Savings 2514 M...	0.02
				Interest-Savings,...	-0.02
TOTAL					-0.02
Deposit		08/31/2024		Savings 2423 - ...	0.01
				Interest-Savings,...	-0.01
TOTAL					-0.01
Deposit		08/31/2024		Savings 2421 - ...	0.02
				Interest-Savings,...	-0.02
TOTAL					-0.02
Deposit		08/31/2024		Savings 2420 - ...	0.01
				Interest-Savings,...	-0.01
TOTAL					-0.01
Deposit		08/31/2024		Checking	2.12
				Interest-Savings,...	-2.12
TOTAL					-2.12

CCRCD Building Income/Expense Report

	2017	2018	2019	2020	2021	2022	2023	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	YTD 2024	Total All Dates
Income:																	
CPUD	\$1,420.50	\$348.60															\$1,769.10
Common Ground	\$0.00	\$3,600.00	\$4,737.50	\$5,100.00	\$6,625.00	\$6,600.00	\$6,600.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00			\$3,300.00	\$36,562.50
UCCE	\$0.00	\$1,261.34	\$3,724.18	\$3,540.50	\$3,581.92	\$6,931.42	\$8,349.09	\$1,053.81	\$1,190.51	\$1,332.41	\$1,179.55	\$1,050.11	\$920.79	\$840.97	\$861.29	\$8,429.44	\$35,817.88
Multiple Use Managers									\$100.00	\$400.00					\$600.00	\$1,100.00	\$1,100.00
Motherlode Bonsai Club	\$0.00	\$0.00	\$0.00	\$240.00	\$375.00	\$75.00	\$300.00			\$150.00						\$150.00	\$1,140.00
Total Income	\$1,420.50	\$5,209.94	\$8,461.68	\$8,880.50	\$10,581.92	\$13,606.42	\$15,249.09	\$1,603.81	\$1,840.51	\$2,432.41	\$1,729.55	\$1,600.11	\$1,470.79	\$840.97	\$1,461.29	\$12,979.44	\$76,389.48
Expenses:																	
CPUD	\$177.38	\$672.06	\$709.63	\$988.51	\$927.41	\$901.58	\$957.03	\$69.71	\$69.93	\$70.10	\$69.97	\$70.14	\$70.75	\$78.63	\$69.41	\$568.64	\$5,902.24
San Andreas Sanitary	\$282.59	\$1,009.61	\$1,280.41	\$1,391.33	\$1,192.97	\$1,206.83	\$1,251.47	\$102.58	\$102.58	\$102.58	\$102.58	\$102.58	\$102.58	\$105.35	\$102.58	\$823.41	\$8,438.62
CPPA	\$44.80	\$1,353.60	\$2,009.80	\$1,618.80	\$1,743.60	\$2,218.48	\$3,532.32	\$252.00	\$277.00	\$354.00	\$263.00	\$207.00	\$228.00	\$316.00	\$305.00	\$2,202.00	\$14,723.40
PGE	\$44.87	\$422.44	\$1,400.71	\$1,057.48	\$1,221.74	\$1,512.10	\$1,802.76	\$562.15	\$739.65	\$444.10	\$350.32	\$221.41	\$82.17	\$16.15	\$15.11	\$2,431.06	\$9,893.16
Insurance					\$684.26	\$848.70	\$997.13									\$0.00	\$2,530.09
Sewer Repairs	\$0.00	\$8,500.00	\$0.00	\$0.00	\$0.00	\$230.00	\$0.00									\$0.00	\$8,730.00
A/C Repairs	\$0.00	\$142.16	\$0.00	\$2,039.02	\$145.19	\$1,088.99	\$2,439.70				\$900.00	\$2,830.37				\$3,730.37	\$9,585.43
General Maintenance	\$0.00	\$27.57	\$406.89	\$295.47	\$272.68	\$1,151.75	\$4,458.28	\$180.00	\$819.99	\$81.73	\$280.29	\$456.82	\$270.00	\$1,060.00	\$150.00	\$3,298.83	\$9,911.47
Total Expenses	\$549.64	\$12,127.44	\$5,807.44	\$7,390.61	\$6,187.85	\$9,158.43	\$15,438.69	\$1,166.44	\$2,009.15	\$1,052.51	\$1,966.16	\$3,888.32	\$753.50	\$1,576.13	\$642.10	\$13,054.31	\$69,714.41
Profit/Loss	\$870.86	(\$6,917.50)	\$2,654.24	\$1,489.89	\$4,394.07	\$4,447.99	(\$189.60)	\$437.37	(\$168.64)	\$1,379.90	(\$236.61)	(\$2,288.21)	\$717.29	(\$735.16)	\$819.19	(\$74.87)	\$6,675.07

Grant Tracking as of 8/31/2024

	<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>
Wylderidge (CalFire)	11/23/2021 - 3/15/2025	\$ 440,608.00	\$ 400,553.30	\$ 40,055.00	\$ -	\$ -	\$ 208,917.44	\$ 63,452.16	\$ 231,690.56
Fricot City/108 Direct Award (CalFire)	5/9/2022 - 3/15/2026	\$ 999,109.10	\$ 908,281.00	\$ 90,828.10	\$ -		\$ 380,828.32	\$ 166,508.92	\$ 618,280.78
Moke Hill (CalFire)	10/6/2022 - 3/15/2026	\$ 1,047,753.71	\$ 952,503.37	\$ 95,250.34	\$ -	\$ -	\$ 422,313.84	\$ 252,280.89	\$ 625,439.87
Bummerville/Blizzard Mine (SNC)	9/12/2022 - 1/1/2028	\$ 1,450,740.00	\$ 1,318,854.00	\$ 131,885.00	\$ 435,222.00	\$ 261,812.28	\$ 608,727.45	\$ -	\$ 842,012.55
NW Calaveras (CalFire)	12/27/2023 - 3/15/2029	\$ 2,348,773.28	\$ 2,097,119.00	\$ 251,654.28	\$ 78,400.00	\$ 52,116.52	\$ 26,283.48	\$ -	\$ 2,322,489.80
RFFCP (SNC)	6/19/2024 - 5/31/2027	\$ 286,922.00	\$ 260,838.00	\$ 26,084.00	\$ -	\$ -	\$ 5,650.21	\$ 5,650.21	\$ 281,271.79
Other A/R: Rent, TCRCD, CARCD								\$ 150.00	\$ -
Total		\$ 6,573,906.09	\$ 5,938,148.67	\$ 635,756.72	\$ 513,622.00	\$ 313,928.80	\$ 1,652,720.74	\$ 488,042.18	\$ 4,921,185.35

* Deferred Rev

*Accounts Rec

DRAFT 2023

**Calaveras County
Resource Conservation
District**

Annual Financial Report
For the Fiscal Year Ended
June 30, 2023

CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT

Annual Financial Report

For the Fiscal Year Ended June 30, 2023

DRAFT 2023

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DRAFT 2023



INDEPENDENT AUDITOR'S REPORT

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

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the Calaveras County Resource Conservation District as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Calaveras County Resource Conservation District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Calaveras County Resource Conservation District, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

Required Supplementary Information

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

Dublin, California

July xx, 2024

CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT
Management's Discussion & Analysis
June 30, 2023

As management of the Calaveras County Resource Conservation District ("District"), we offer the readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2023.

Financial Highlights

- Total assets reported a balance of \$1,284,010
- Total liabilities reported a balance of \$770,068
- The assets of the Calaveras County Conservation District exceeded its liabilities at the close of the most recent fiscal year by \$513,942 (net position)
- Total program revenues (operating grants) reported a balance of \$1,133,008
- Total general revenues reported a balance of \$17,631 or 1.53 percent of total revenues
- Total expenses reported a balance of \$963,404

Overview of the Financial Statements

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

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

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

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

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

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

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Calaveras County Resource Conservation District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Calaveras County Resource Conservation District report one category: *governmental funds*.

CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT
Management's Discussion & Analysis
June 30, 2023

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

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

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

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

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

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

Government-wide Overall Financial Analysis

As noted earlier, net position over time may serve as a useful indicator of a government's financial position. In the case of the Calaveras County Resource Conservation District, assets exceeded liabilities by \$326,707, at the close of the most recent fiscal year.

CALAVERAS COUNTY CONSERVATION DISTRICT'S Net Position

	<u>2023</u>	<u>2022</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
Assets				
Current and other assets	1,007,752	494,813	\$ 512,939	103.66%
Capital assets	<u>276,258</u>	<u>283,948</u>	<u>(7,690)</u>	<u>-2.71%</u>
Total assets	<u>1,284,010</u>	<u>778,761</u>	<u>505,249</u>	<u>64.88%</u>
Liabilities				
Current liabilities	<u>770,068</u>	<u>452,054</u>	<u>318,014</u>	<u>70.35%</u>
Total liabilities	<u>770,068</u>	<u>452,054</u>	<u>318,014</u>	<u>70.35%</u>
Net Position:				
Net investment in capital assets	276,258	283,948	(7,690)	-2.71%
Unrestricted	<u>237,684</u>	<u>42,759</u>	<u>194,925</u>	<u>455.87%</u>
Total net position	<u>\$ 513,942</u>	<u>\$ 326,707</u>	<u>\$ 187,235</u>	<u>57.31%</u>

CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT
Management's Discussion & Analysis
June 30, 2023

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

- Current and other assets increased by \$512,939
- Capital assets decreased by \$7,690

Changes in liabilities were due to the following:

- Current liabilities increased by \$318,014

Changes in net position were due to the following:

- Revenues exceeded expenses by \$187,235

The Calaveras County Conservation District's overall net position increased \$187,235 from the prior fiscal year. The reasons for this overall decrease are discussed in the following sections for governmental activities.

CALAVERAS COUNTY CONSERVATION DISTRICT'S Changes in Net Position

	<u>2023</u>	<u>2022</u>	<u>\$ Change</u>	<u>% Change</u>
Revenues:				
Program revenues:				
Operating grants and contributions	\$ 1,133,008	\$ 525,038	\$ 607,970	115.80%
General revenues:				
Grants and contributions not restricted to specific programs	-	1,755	(1,755)	-100.00%
Investment earnings	17,631	10,444	7,187	68.81%
Total revenues	<u>1,150,639</u>	<u>537,237</u>	<u>613,402</u>	<u>114.18%</u>
Expenses:				
Conservation	963,404	530,016	433,388	81.77%
Total expenses	<u>963,404</u>	<u>530,016</u>	<u>433,388</u>	<u>81.77%</u>
Increase (decrease) in net position	187,235	7,221	180,014	2492.92%
Net position - beginning	<u>326,707</u>	<u>319,486</u>	<u>7,221</u>	<u>2.26%</u>
Net position - ending	<u>\$ 513,942</u>	<u>\$ 326,707</u>	<u>\$ 187,235</u>	<u>57.31%</u>

Increase to program revenues was due to the following:

- Operating grants increased by \$607,970

Increase to general revenues was due to the following:

- Grant and contributions not restricted decreased by \$1,755
- Investment earnings increased by \$7,187

Increase in expenses were due to the following:

- Conservation expenses increased by \$433,388 due to new operating projects

General Fund Budgetary Highlights

Original budget compared to final budget. During the year, there were no amendments to the original budget. Total budgeted revenues accounted for \$2,872,496. Total budgeted expenditures accounts for \$2,805,805. Total budgeted revenues were expected to exceed budgeted expenditures by \$66,691.

CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT
Management’s Discussion & Analysis
June 30, 2023

Capital Assets and Debt Administration

Capital Assets. The Calaveras County Conservation District’s investment in capital assets as of June 30, 2023, amounts to \$276,257 (net of accumulated depreciation). This investment in capital assets includes land, buildings, and improvements. The total decrease in capital assets for the current fiscal year was \$7,691.

	<u>2023</u>	<u>2022</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
Land	93,947	\$ 93,947	\$ -	0.00%
Buildings	226,885	226,885	-	0.00%
Accumulated depreciation	<u>(44,575)</u>	<u>(36,884)</u>	<u>(7,691)</u>	<u>20.85%</u>
Total	<u>\$276,257</u>	<u>\$283,948</u>	<u>\$ (7,691)</u>	<u>-2.71%</u>

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

- Depreciation expense of \$7,691

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

Long-term Debt.

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

Economic Factors and Next Year’s Budgets

The Board of Directors adopted the District’s next year’s budget. The approval of the budget provides funding for the District’s operating and capital costs for the 2023-2024 fiscal year.

Requests for Information

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

DRAFT 2023

FINANCIAL STATEMENTS

CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT

Statement of Net Position

June 30, 2023

DRAFT 2023

	<u>Governmental Activities</u>
ASSETS	
Cash and Investments	\$ 1,002,795
Receivables	4,958
Capital assets, not being depreciated	93,947
Capital assets, net of accumulated depreciation	182,310
Total assets	<u>1,284,010</u>
LIABILITIES	
Accounts payable	104,692
Accrued liabilities	5,873
Unearned income	659,503
Total liabilities	<u>770,068</u>
NET POSITION	
Net investment in capital assets	276,257
Unrestricted net position	237,685
TOTAL NET POSITION	<u><u>\$ 513,942</u></u>

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

CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT

Statement of Activities

For the Year Ended June 30, 2023

DRAFT 2023

	<u>Expenses</u>	<u>Operating Grants and Contributions</u>	<u>Net (Expense) Revenue and Changes in Net Position</u>
			<u>Primary Government Governmental Activities</u>
Functions/Programs:			
Primary government:			
Governmental activities:			
Conservation	\$ 963,404	\$ 1,133,008	\$ 169,604
Total governmental activities	<u>\$ 963,404</u>	<u>\$ 1,133,008</u>	<u>169,604</u>
General Revenues			
Investment earnings			17,631
Total general revenues			<u>17,631</u>
Change in net position			187,235
Net position - beginning			326,707
Net position - ending			<u><u>\$ 513,942</u></u>

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

CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT

Balance Sheet
Governmental Funds
June 30, 2023

DRIFT 2023

	<u>General</u>
ASSETS	
Cash and cash equivalents	\$ 1,002,795
Receivables	4,958
Total assets	<u>\$ 1,007,753</u>
LIABILITIES	
Accounts payable	\$ 104,692
Accrued liabilities	5,873
Unearned income	659,503
Total liabilities	<u>770,068</u>
FUND BALANCES	
Unassigned	<u>237,685</u>
Total fund balances	<u>237,685</u>
Total liabilities and fund balances	<u>\$ 1,007,753</u>

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

CALAVERAS RESOURCE CONSERVATION DISTRICT
Reconciliation of the Balance Sheet of Governmental Funds
To the Statement of Net Position
June 30, 2023

Fund Balances - Governmental Funds

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

Total fund balances - governmental funds \$237,685

Capital assets used in governmental activities are not current financial resources and therefore are not reported in the governmental funds balance sheet. However, the statement of net position includes those assets as capital assets 276,257

Net Position of Governmental Activities \$513,942

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

CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2023

DRAFT 2023

	General
REVENUES	
Intergovernmental	\$ 1,133,008
Investment earnings	<u>17,631</u>
Total revenues	<u>1,150,639</u>
 EXPENDITURES	
Current:	
Conservation	<u>955,713</u>
Total expenditures	<u>955,713</u>
 Net change in fund balances	 194,926
 Fund balances - beginning	 <u>42,759</u>
 Fund balances - ending	 <u><u>\$ 237,685</u></u>

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

CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT
Reconciliation of the Statement of Revenues, Expenditures, and Changes in
Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2023

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

Net change in fund balances - total governmental funds	\$ 194,926
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation expense exceeded capital outlay in the current period.</p>	
Depreciation expense	<u>(7,691)</u>
Change in net position of governmental activities	<u>\$ 187,235</u>

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

CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT
Index to the Notes to the Financial Statements
June 30, 2023

Note 1 – Summary of Significant Accounting Policies

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CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT
Notes to the Financial Statements
June 30, 2023

Note 1—Summary of Significant Accounting Policies

A. Description of the Financial Reporting Entity

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

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

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

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

Government-Wide Financial Statements

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

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

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

Governmental Fund Financial Statements

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

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

CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT
Notes to the Financial Statements
June 30, 2023

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

The District reports the following major governmental fund:

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

C. Cash and Investments

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

D. Capital Assets

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

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

E. Net Position

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

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

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

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

F. Fund Balance

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

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

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

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

CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT
Notes to the Financial Statements
June 30, 2023

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

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

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

G. Spending Policy

Government-Wide Financial Statements

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

Governmental Fund Financial Statements

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

H. Estimates

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

I. Revenues and Expenditures/Expenses

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

Note 2—Cash Deposits with Financial Institutions

Classification

The District's cash deposits consist of the following at June 30, 2023:

Government-wide Statement of Net Position	Total
Cash	\$ 1,002,795
Total cash	\$ 1,002,795

Custodial Credit Risk – Deposits – In the case of deposits, this is the risk that, in the event of a bank's failure, the District's deposits may not be returned to it. The District does not have a deposit policy for custodial credit risk. As of June 30, 2023, the District's bank balance was \$1,002,836 of which \$643,559 of the amount was exposed to custodial credit risk because up to \$250,000 was insured with the FDIC. The book bank balance is reported at \$1,002,795.

CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT
Notes to the Financial Statements
June 30, 2023

Note 3—Capital Assets

The following is a summary of changes in capital assets for the fiscal year ended June 30, 2023:

	<u>Balance</u> <u>July 1, 2022</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance</u> <u>June 30, 2023</u>
Government Activities				
Capital assets not subject to depreciation				
Land	\$ 93,947	\$ -	\$ -	\$ 93,947
Total capital assets not subject to depreciation	<u>93,947</u>	<u>-</u>	<u>-</u>	<u>93,947</u>
Capital assets subject to depreciation:				
Buildings and improvements	226,885	-	-	226,885
Total capital assets being depreciated	<u>226,885</u>	<u>-</u>	<u>-</u>	<u>226,885</u>
Less accumulated depreciation for:				
Buildings and improvements	(36,884)	(7,691)	-	(44,575)
Total accumulated depreciation	<u>(36,884)</u>	<u>(7,691)</u>	<u>-</u>	<u>(44,575)</u>
Total capital assets being depreciated, net	<u>190,001</u>	<u>(7,691)</u>	<u>-</u>	<u>182,310</u>
Capital assets, net	<u>\$ 283,948</u>	<u>\$ (7,691)</u>	<u>\$ -</u>	<u>\$ 276,257</u>

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

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

Note 4—Litigation

At June 30, 2023, there were no matters of litigation involving the District or which would materially affect the District's financial position should any court decisions on pending matters not be favorable to such entities.

Note 5—Risk Management

The Calaveras County Resource Conservation District is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District uses the Special District Risk Management Authority to account for and finance risks for general liability, property damage, and workers' compensation. Insurance policies are purchased for the following exposures with the deductible, or the amount of risk retention indicated in parenthesis: public officials and employment practices liability (\$1,000/\$1,000 deductible), boiler and machinery (\$1,000 deductible), employee faithful performance (\$1,000 deductible), and the District retains risks up to \$2,500,000). There were no settlements in excess of the insurance coverage in any of the three prior fiscal years. The annual contribution is \$2,570 for the property/liability program. The annual contribution is \$1,411 for the workers' compensation program (based on actual wages).

DRAFT 2023

REQUIRED SUPPLEMENTARY INFORMATION

CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT

General Fund

Budgetary Comparison Schedule

For the Year Ended June 30, 2023

DRAFT 2023

	<u>Budgeted Amount</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ 2,855,996	\$ 2,855,996	1,133,008	\$ (1,722,988)
Investment earnings	16,500	16,500	17,631	1,131
Total revenues	<u>2,872,496</u>	<u>2,872,496</u>	<u>1,150,639</u>	<u>(1,721,857)</u>
EXPENDITURES				
Current:				
Conservation	2,805,805	2,805,805	955,713	1,850,092
Total expenditures	<u>2,805,805</u>	<u>2,805,805</u>	<u>955,713</u>	<u>1,850,092</u>
Net change in fund balances	66,691	66,691	194,926	128,235
Fund balances - beginning	<u>42,759</u>	<u>42,759</u>	<u>42,759</u>	<u>-</u>
Fund balances - ending	<u>\$ 109,450</u>	<u>\$ 109,450</u>	<u>\$ 237,685</u>	<u>\$ 128,235</u>

See Notes to Required Supplementary Information.

CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT
Notes to Required Supplementary Information
Budgetary Comparison Schedule
June 30, 2023

Budgetary Basis of Accounting

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

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



CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT

PO Box 1041 ♦ San Andreas, CA 95249
info@CalaverasRCD.org

Mr. Johnnie Siliznoff, Assistant State Conservationist for Field Operations
USDA Natural Resource Conservation Service
1907 N Gateway Suite 101
Fresno, CA 93727
Via email: johnnie.siliznoff@usda.gov

September 12, 2024

Dear Mr. Siliznoff,

I'm writing to make you aware of a critical issue that faces the Calaveras RCD and the NRCS Jackson Local Partnership Office (LPO). The Calaveras RCD needs assistance from the NRCS staff and are concerned about their lack of office space to continue providing services to the region. For over 20 years the Amador RCD has provided office space to the Jackson LPO, with no charge to the NRCS. Housing NRCS staff is restricting the growth of the Amador RCD and putting a strain on their regional partnerships as Amador RCD is an integral part. I've been made aware that NRCS cannot provide financial support for LPO office space. The CCRCDC requests that the Jackson LPO be reclassified to a Service Center or Field Office to allow NRCS to financially contribute to support local NRCS staff.

The Calaveras RCD is very happy with the NRCS Local Partnership Office (LPO) in Jackson and the staff that have stepped up to serve the constituents of the Calaveras RCD. D.C. Jennifer Wood is a dedicated and energetic representative of your agency. Given the dedicated staff, increasing workload, and general change in the landscape of offerings and natural resource focus from the NRCS, the CCRCDC believes there is a strong argument for transitioning the LPO to a Field Office/Service Center.

The Jackson LPO serves three counties, Amador, Calaveras, and Tuolumne. Each of these counties has highly functioning RCDs that work to support the mission of the NRCS. When the decision to change the Jackson Field Office to a Local Partnership Office was made only when the Amador RCD was established. In 2005 the Tuolumne RCD and in 2017 the Calaveras RCD were formed. With the formation of these two RCDs, there is a need for NRCS to reevaluate how they can serve the communities in all three of these counties. Another change that should precipitate the reevaluation of the office's status is the focus on forestry land types in NRCS services. In the years since the decision to create an LPO, there has been a growing effort to provide support to forest landowners in addition to the more traditional agricultural operations. Amador, Calaveras, and Tuolumne RCDs have large amounts of private property landowners and this increase in support dictates the need to reevaluate the support and functionality of the Jackson NRCS office.

Sincerely,

Julia Marsili
Board President, CCRCDC

CC'd via email: Jennifer Wood (Jennifer.Wood@usda.gov)

**BUREAU OF LAND MANAGEMENT
BUDGET DETAIL and NARRATIVE
Attachment B**



A) PERSONNEL COSTS (SF-424A Object Class Category 6a)

Instructions: Provide the name of the person in each position (if known), and provide both the annual (for multiyear awards) and total: salary/amount each position is paid; the percent of time position contributes to this award; and the number of months the employee is paid. State if any positions are vacant at the time, and if so, anticipated hire date. Also, provide a justification and description of each position (including vacant positions). Relate each position specifically to program objectives. Personnel cannot exceed 100% of their time on all active projects. Recipient should ensure the cost of living increase is built into the budget and justified.

The salaries of administrative and clerical staff should normally be treated as indirect (F&A) costs (2 CFR §200.413c). Direct charging of these costs may be appropriate only if all of the following conditions are met: (1) Administrative or clerical services are integral to a project or activity; (2) Individuals involved can be specifically identified with the project or activity; (3) Such costs are explicitly included in the approved budget or have the prior written approval of the Grants Officer; and (4) The costs are not also recovered as indirect costs.

Name and Title or Position	Salary or Wage	Months or Hours	Year 1		Year 2		Year 3		Year 4		Year 5		Totals	
			Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds
Trina Walley, Executive Director	\$ 55.00	600	\$ 3,575.00	\$ 11,000.00	\$ 7,150.00	\$ 11,000.00	\$ 3,575.00	\$ 11,000.00					\$ 14,300.00	\$ 33,000.00
Dana Simpson, Fiscal Manager	\$ 45.00	390	\$	\$ 5,850.00	\$	\$ 5,850.00	\$	\$ 5,850.00	\$ -	\$ -	\$ -	\$ -	\$	\$ 17,550.00
Kaylee Dillashaw, Programs Manager	\$ 45.00	1500	\$ 7,470.00	\$ 22,500.00	\$ 14,940.00	\$ 22,500.00	\$ 7,470.00	\$ 22,500.00	\$ -	\$ -	\$ -	\$ -	\$ 29,880.00	\$ 67,500.00
TBD, Resource Technician	\$ 30.00	390	\$ 3,680.00	\$ 3,900.00	\$ 7,360.00	\$ 3,900.00	\$ 3,680.00	\$ 3,900.00					\$ 14,720.00	\$ 11,700.00
TOTAL PERSONNEL COSTS: (SF-424A Object Class Category 6a)			\$ 14,725.00	\$ 43,250.00	\$ 29,450.00	\$ 43,250.00	\$ 14,725.00	\$ 43,250.00	\$ -	\$ -	\$ -	\$ -	\$ 58,900.00	\$ 129,750.00

Justification: Executive Director - Trina Walley: Dedicated time: project management including outreach development, public meetings, contracts, memorandum of understandings with partners, financial reports, documentation, data management and board reports. This position relates to all program objectives. Trina Walley will provide 600 hours for a total of \$38,000 with 120 hours in each year for \$6,600 per year. An additional 260 hours in Match funding from Sierra Nevada Conservancy totaling \$14,300. Fiscal Manager - Dana Simpson: Dedicated time: assistance with coordination, cost estimates for project development, and data analysis, report preparation, and management. This position relates to all program objectives. Dana will provide 400 hours for a total of \$20,000 with 80 hours in each year for \$4,000 per year. Programs Manager - Kaylee Dillashaw: Dedicated time: coordination of all data collection and survey work by staff and contractors, and documentation; project development strategy; communications coordination and

B) FRINGE BENEFITS (SF-424A Object Class Category 6b)

Fringe benefits are usually applicable to direct salaries and wages. Provide the fringe benefit rate used and a clear description of how the computation of fringe benefits was done. Provide both the annual (for multiyear awards) and total. If a fringe benefit rate is not used, show how the fringe benefits were computed for each position. The budget justification should be reflected in the budget description. Elements that comprise fringe benefits should be indicated. The fringe rate should be proportional among the federal and non-federal share categories. If a fringe rate is greater than 35%, a description and breakdown of the benefits must be provided unless a negotiated indirect cost rate agreement (NICRA) has been provided. If fringe benefits are not computed by using a percent of salaries, provide a breakdown of how the computation is done. The applicant should not combine the fringe benefit costs with direct salaries and wages in the personnel category.

Name and Title or Position	Salary or Wage Base (Amounts budgeted in Section A above)	Fringe Benefit Rate (%)	Year 1		Year 2		Year 3		Year 4		Year 5		Totals	
			Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds
Trina Walley, Executive Director	\$ 33,000.00	35.00%	\$ 1,251.25	\$ 3,850.00	\$ 2,502.50	\$ 3,850.00	\$ 1,251.25	\$ 3,850.00					\$ 5,005.00	\$ 11,550.00
Dana Simpson, Fiscal Manager	\$ 17,550.00	35.00%	\$	\$ 2,047.50	\$	\$ 2,047.50	\$	\$ 2,047.50					\$ -	\$ 6,142.50
Kaylee Dillashaw, Programs Manager	\$ 67,500.00	30.00%	\$ 2,241.00	\$ 6,750.00	\$ 4,482.00	\$ 6,750.00	\$ 2,241.00	\$ 6,750.00					\$ 8,964.00	\$ 20,250.00
TBD, Resource Technician	\$ 11,700.00	30.00%	\$ 1,104.00	\$ 1,170.00	\$ 2,208.00	\$ 1,170.00	\$ 1,104.00	\$ 1,170.00					\$ 4,416.00	\$ 3,510.00
TOTAL FRINGE BENEFIT COSTS: (SF-424A Object Class Category 6b)			\$ 4,596.25	\$ 13,817.50	\$ 9,192.50	\$ 13,817.50	\$ 4,596.25	\$ 13,817.50	\$ -	\$ -	\$ -	\$ -	\$ 18,385.00	\$ 41,452.50

Justification: The fringe rate for all Managers (Executive Director and Fiscal Manager) for years one thru three is calculated at 35%. The fringe rate for all field positions (Programs Manager and Resource Technician) for years one thru three is calculated at 30%. Fringe Benefits include all applicable employer taxes, FICA, workmans compensation insurance, health insurance, paid leave and retirement as applicable. The are no fringe rates greater than 35%. The same fringe rates are applied to matching funds from Sierra Nevada Conservancy.

C) TRAVEL COSTS (SF-424A Object Class Category 6c)

Domestic travel includes travel within and between the U.S., the commonwealths of Puerto Rico and the Northern Mariana Islands, Guam, the U.S. Virgin Island, and the territories and possessions of the United States. Provide a narrative justification describing the travel staff will perform. List origin and destination, number of trips planned, who will be making the trip, purpose of travel and how it relates to the scope of work, and approximate dates. If mileage is to be paid, provide number of miles and the cost per mile. If travel is by air, show cost of airfare and proposed airline (if known). If per diem/lodging is to be paid, indicate number of days and the amount for each day's per diem and the number of nights and the amount for each night's lodging. Include any ground transportation when applicable. Total each trip planned.

Dollars requested in the travel category should be for staff travel only. Travel for consultants should be shown in the consultant category along with the consultant's fee. Travel for training participants, advisory committees, review panels and etc., should be itemized the same way as indicated above and placed in the "other" category. Travel should include: origin and destination, estimated costs and type of transportation, number of travelers, related lodging and per diem costs, brief description of the travel involved, its purpose, and explanation of how the proposed travel is necessary for successful completion of the project.

If travel details are unknown, then the basis for proposed costs should be explained (i.e., historical information). Travel costs can be charged on an actual basis, on a per diem or mileage basis in lieu of actual costs incurred, or a combination of the two if applied consistently and results in reasonable charges. Travel support for dependents of key project personnel may be requested only when the travel is for a duration of six months or more either by inclusion in the approved budget or with the prior written approval of the Grants Officer (2 CFR §200.475(c)(2)).<http://www.gsa.gov/portal/content/104877>.

Proposed Travel (Lodging and Per Diem)	Number of People	Number of Days	Cost Per Person Per Day	Year 1		Year 2		Year 3		Year 4		Year 5		Totals	
				Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds

N/A															
Proposed Travel (Mileage Reimbursement)	Number of Miles	Number of Trips	Cost Per Mile	Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds
Eastern Burn Area Site Visits	200	6	\$ 0.67		\$ 89.33		\$ 89.33		\$ 89.34		\$ 89.34		\$ 89.34		\$ 268.00
Western Burn Area Site Visits	150	8	\$ 0.67		\$ 67.00		\$ 67.00		\$ 67.00		\$ 67.00		\$ 67.00		\$ 201.00
Stakeholder and Partner Meetings	150	8	\$ 0.67		\$ 67.00		\$ 67.00		\$ 67.00		\$ 67.00		\$ 67.00		\$ 201.00
Proposed Travel (Other)	Type	Cost	Number	Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds
N/A															
TOTAL TRAVEL COSTS (SF424A Object Class Category 6c)				\$ -	\$ 223.33	\$ -	\$ 223.33	\$ -	\$ 223.34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 670.00
Justification: Management and Field staff will make multiple trips between San Andreas RCD office and various sites for management, mapping, burn site visits and community outreach. Roundtrip mileage is to the eastern side of the footprint is approximately 40 miles with estimated number of trips required during the length of the grant at 6 trips for a total of 160 miles															

D) EQUIPMENT COSTS (SF-424A Object Class Category 6d)
Provide justification for the use of each item and relate them to specific program objectives. Provide both the annual (for multiyear awards) and total for equipment. Equipment is defined as an article of tangible personal property that has a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000. A recipient organization may classify equipment at a lower dollar value but cannot classify it higher than \$5,000. For example, a state may classify their equipment at \$1,000 with a useful life of a year. It is recommended that internal policies for equipment are provided in this section in order to avoid requests by BLM for closeout documents and delays during the closeout period.

General use of equipment (i.e., computers, faxes, etc.) must be used 100% for the proposed project if charged directly to the agreement. Maintenance fees for equipment should be shown in the "other" category.

Provide a lease versus purchase analysis. This must accompany every equipment request over \$5,000 even if a lease vs purchase analysis cannot be completed, a statement is required to that effect. General purpose equipment such as office equipment and furnishings, and information technology equipment and systems are typically not eligible for direct cost support (2 CFR §200.439).

Provide objective-related justification for all equipment items after the detailed budget. The source for determining the budget price for each unit of equipment should be included in the justification. Explain the need and purpose of the equipment in the Justification Box below.

Equipment	Quantity	Cost Per Unit	Year 1		Year 2		Year 3		Year 4		Year 5		Totals	
			Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds
N/A														
TOTAL EQUIPMENT COSTS (SF424A Object Class Category 6d)			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Justification: N/A														

E) SUPPLY COSTS (SF-424A Object Class Category 6e)
List by supply item. An explanation is necessary for supplies costing more than \$5,000, or five percent of the award, whichever is greater. Show unit cost of each item, number needed, and total amount. Provide both the annual (for multiyear awards) and total for supplies. Provide justification of the supply items and relate them to specific program objectives. It is recommended that when training materials are kept on hand as a supply item, that it be included in the "supplies" category. When training materials (pamphlets, notebooks, videos, and other various handouts) are ordered for specific training activities, these items should be itemized and shown in the "other" category. If appropriate, general office supplies may be shown by an estimated amount per month multiplied by the number of months in the budget period.

Requirements for supplies, which exceed the thresholds: explain the type of supplies to be purchased, or nature of the expense in the budget narrative; provide a breakdown of supplies by quantity and cost per unit if known; and indicate basis for estimate of supplies, i.e., historical use on similar projects.

If your organization has a written policy for purchasing supplies, please submit a copy with your application. Explain the purpose of the costs in the Justification Box below.

Item	Quantity	Cost Per Unit	Year 1		Year 2		Year 3		Year 4		Year 5		Totals	
			Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds
General Office Supplies	36	\$ 20.00	\$ 120.00	\$ 120.00	\$ 120.00	\$ 120.00	\$ 120.00	\$ 120.00					\$ 360.00	\$ 360.00
TOTAL SUPPLY COSTS (SF424A Object Class Category 6e)			\$ 120.00	\$ 120.00	\$ 120.00	\$ 120.00	\$ 120.00	\$ 120.00	\$ -	\$ -	\$ -	\$ -	\$ 360.00	\$ 360.00

Justification: Matching funds from CCRCD General Fund to cover half the expenses of General office supplies will be used by staff to carry out daily activities of the program including outreach and other half billable to BLM.

SUPPLIES BREAKDOWN - \$1,200
 General office supplies (pens, pencils, paper, etc.) - 60 months at \$20 per month for total of \$1,200.

F) CONTRACTUAL COSTS (SF-424A Object Class Category 6f)

Provide separate budgets for each subaward or contract, regardless of the dollar value and indicate the basis for the cost estimates in the narrative. Describe products or services to be obtained and indicate the applicability or necessity of each to the project. Please note the differences between subaward, contract, and vendor:

- Subaward means an award provided by a pass-through entity to a subrecipient for the subrecipient to carry out part of a Federal award, including a portion of the scope of work or objectives. It does not include payments to a contractor or payments to an individual that is a beneficiary of a Federal program.
- Contract means a legal instrument by which a non-Federal entity purchases property or services needed to carry out the project or program under a Federal award.
- Vendor is generally a dealer, distributor or other seller that provides, for example, supplies, expendable materials, or data processing services in support of the project activities.

Provide both the annual (for multiyear awards) and total for contractual. Do not incorporate contractual indirect costs under the indirect costs line item for the applicant/grantee on the SF-424A or budget narrative.

- Name of Subrecipient, Contractor, or Vendor: Include the name of the qualified subrecipient, contractor, affiliation, and contact.
- Method of Selection: Include how selection was made. If sole source, include an explanation. Include qualifications.
- Period of Performance: Include the dates/length for the performance period. If it involves a number of tasks, include the performance period for each task.
- Scope of Work: List and describe the specific tasks to be performed.
- Criteria for Measuring Accountability: Include an itemized line item breakdown as well as total contract/award amount. If applicable, include any indirect costs paid under the contract/award and the indirect cost rate used.

Explain the details and purposes of the costs in the Justification Box below.

Contractor Name, Type, etc.	Cost	Year 1		Year 2		Year 3		Year 4		Year 5		Totals	
		Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds
Amador RCD	\$ 54,600.00		\$ 18,200.00		\$ 18,200.00		\$ 18,200.00						\$ 54,600.00
Eddy Struffenegger, RPF #2200	\$ 10,000.00		\$ 5,000.00		\$ 5,000.00		\$ 5,000.00						\$ 10,000.00
TBD, Surveyor	\$ 36,000.00		\$ 12,000.00		\$ 12,000.00		\$ 12,000.00						\$ 36,000.00
TBD, Forester	\$ 10,000.00		\$ 5,000.00		\$ 5,000.00		\$ 5,000.00						\$ 10,000.00
TBD, GIS Tech	\$ 9,000.00	\$ 3,000.00		\$ 3,000.00		\$ 3,000.00						\$ 9,000.00	
TOTAL CONTRACTUAL COSTS (SF424A Object Class Category 6f)		\$ 3,000.00	\$ 35,200.00	\$ 3,000.00	\$ 40,200.00	\$ 3,000.00	\$ 35,200.00	\$ -	\$ -	\$ -	\$ -	\$ 9,000.00	\$ 110,600.00

Justification: CCRCD will provide match from general fund to cover the contractual costs of \$54,600 is requested for the Amador Resource Conservation District to represent Amador County portion in the Stewardship agreement for outreach, project development, and project prioritization, sole sourced to a local government partner agency, for \$18,200 per year. Expenses will include: (1) personnel and fringe for Executive Director to do project management including outreach development, public meetings, contracts, memorandum of understandings with partners, financial reports, documentation, data management and board reports; (2) personnel and fringe for Project Manager to do coordination of all data collection and survey work by staff and contractors, and documentation; project development strategy; communications coordination and project management. Amador RCD will report quarterly progress to CCRCD. Budget is based on 450 hours for Executive Director at \$77 per hour for a total of \$3,465 and 450 hours for Project Manager at \$63 per hour for a total of \$28,350. These expenses will be spread evenly over the three years for continual project development and prioritization.

Contractual costs of \$10,000 is requested for the Eddy Struffenegger, RPF #2200 to serve as our lead forester to assist with project development and prioritization, sole sourced to an independent contractor to ensure project starts at time of award and \$10,000 is limit in our bid policy for direct awards, for \$5,000 per year for year 1 and 2 only. Expenses will include: (1) consultant time to provide project scoping for potential forestry projects to identify needs and draft environmental assessments. Ed will report directly to CCRCD monthly on project progress. Budget is based on 80 hours at \$125 per hour for a total of \$10,000.

Contractual costs of \$36,000 is requested for contract services TBD to assist with cadastral surveys, competitive bid to an independent contractor, estimated at \$3,000 per project. Expenses will include: (1) consultant time to survey more complicated projects that require resurveys to identify lost boundary markers. Contractor will report directly to CCRCD for each project as completed. Budget is based on 12 projects requiring at least \$3,000 per project for a total of \$36,000.

G) CONSTRUCTION COSTS (SF-424A Object Class Category 6g)

Construction activity is allowable only when program legislation includes specific authority for construction and/or when the BLM operating unit specifically authorizes such activity. Activities under an award are considered construction when the major purpose of the award is construction as defined in this chapter. In contrast, alteration of facilities incidental to a non-construction purpose is not considered construction under this chapter. - FAR Part 2 Definitions.

Most federal programs do not allow construction costs, and those that do typically have detailed instructions describing how to figure construction costs. Estimated construction costs must be supported by documentation including drawings and estimates, formal bids, etc. As with all other costs, follow the specific requirements of the program, the terms and conditions of the award, and applicable regulations.

Whereas non-construction awards use the SF-424A form; construction awards must use the SF-424C form. Detail provided should include: administrative and legal expenses; land, structures, rights-of-way, appraisals, etc.; relocation expenses and payments; architectural and engineering fees, project inspection fees; site work; demolition and removal; equipment; contingencies; and program income.

Explain the details and purpose of the costs in the Justification Box below.

Contractor Name, Type, etc.	Cost	Year 1		Year 2		Year 3		Year 4		Year 5		Totals	
		Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds
N/A													
TOTAL CONSTRUCTION COSTS (SF424A Object Class Category 6g)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Justification: N/A

H) OTHER COSTS (SF-424A Object Class Category 6h)

This category contains items not included in the previous categories. List items by type of material or nature of expense, break down costs by quantity and cost per unit if applicable, state the necessity of other costs for successful completion of the project and exclude unallowable costs (i.e., alcohol, fundraising, meals and coffee breaks). Provide both the annual (for multiyear awards) and total for other. Give justification for all the items in the "other" category (e.g., separate justification for printing, telephone, postage, rent, etc.). All costs associated with training activities should be placed in the "other" category except costs for consultant and/or contractual. List all expenses anticipated for the training activity in the format above. Include rental space for training (if required), training materials, speaker fees, substitute teacher fees, and any other applicable expenses related to the training. It is recommended that subawards fall under the contractual section rather than the other section.

Explain the details and purpose of the costs in the Justification Box below.

Item	Cost	Year 1		Year 2		Year 3		Year 4		Year 5		Totals	
		Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds
N/A													
TOTAL OTHER COSTS (SF424A Object Class Category 6h)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Justification: N/A

I) TOTAL DIRECT COSTS (SF-424A Object Class Category 6i. Sum of 6a through 6h)

The total of all direct costs applicable to this project.

Total Direct Costs	Year 1		Year 2		Year 3		Year 4		Year 5		Totals	
	Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds
TOTAL DIRECT COSTS (SF-424A Object Class Category 6i. Sum of 6a through 6h)	\$ 22,441.25	\$ 92,610.83	\$ 41,762.50	\$ 97,610.83	\$ 22,441.25	\$ 92,610.84	\$ -	\$ -	\$ -	\$ -	\$ 86,645.00	\$ 282,832.50

J) INDIRECT COSTS (SF-424 Object Class Category 6j)

Indirect costs are those costs incurred for common or joint objectives which cannot be readily identified with an individual project or program but are necessary to the operations of the organization. Please refer to the BLM Financial Assistance Standard Terms and Conditions and the 2 CFR 200 for more information about indirect costs and facilities and administrative costs, including more information regarding predetermined, provisional, and fixed rates.

Provide the most recent indirect cost rate agreement with the itemized budget. The applicable indirect cost rate(s) negotiated by the organization with the cognizant negotiating agency must be used in computing indirect costs (F&A) for a proposal (2 CFR §200.414). The amount for indirect costs should be calculated by applying the current negotiated indirect cost rate(s) to the approved base(s).

Any non-Federal entity that has never received a negotiated indirect cost rate, except for those non-Federal entities described in Appendix VII to Part 200—States and Local Government and Indian Tribe Indirect Cost Proposals, paragraph (d)(1)(B) may elect to charge a de minimis rate of 10% of modified total direct costs (MTDC) which may be used indefinitely. Foreign grantees that do not have a negotiated indirect cost rate may also elect to charge the de minimis rate limited to an indirect cost rate recovery of 10% of modified total direct costs, and foreign grantees that have a negotiated rate agreement with a U.S. federal agency may recover indirect costs at the current negotiated rate.

(Only mandatory cost sharing or cost sharing specifically committed in the project budget must be included in the organized research base for computing the indirect (F&A) cost rate or reflected in any allocation of indirect costs.)

Use the Narrative Box below to explain how you calculated your indirect cost base and resulting indirect costs.

	Year 1		Year 2		Year 3		Year 4		Year 5		Totals	
	Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds
Indirect Cost Rate to be used on this Project (%): De Minimis	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%						
Indirect Cost Base for this Project:	\$ 19,321.25	\$ 57,067.50	\$ 38,642.50	\$ 57,067.50	\$ 19,321.25	\$ 57,067.50		\$ -		\$ -		
TOTAL INDIRECT COSTS (SF-424A Object Class Category 6j)	\$ 1,932.13	\$ 5,706.75	\$ 3,864.25	\$ 5,706.75	\$ 1,932.13	\$ 5,706.75	\$ -	\$ -	\$ -	\$ -	\$ 7,728.50	\$ 17,120.25

Narrative: Calaveras County resource Conservation District is a local special district government that has never submitted an indirect cost rate proposal to our cognizant agency. Our indirect cost rate is 12%. However, in the event an award is made, will not be able to meet the requirement to submit an indirect cost rate proposal to our cognizant agency within 90 calendar days after award. We request as a condition of award to charge a flat indirect cost rate of 10% of modified total direct costs as defined in Title 2 of the Code of Federal Regulations Part 200, section 200.68. We understand that the 10% rate will apply for the life of the award, including any future extensions for time, and that the rate cannot be changed even if we do establish an approved rate with our cognizant agency at any point during the award period.

Indirect rate was calculated on wages and fringe only at the 10% De Minimis rate. Wages \$43,250 plus Fringe \$13,817.50 for total wages and fringe of \$57,067.50 all three years. De Minimis rate - 10% of \$57,067.50 is \$5,706.75 per year for total indirect of \$17,120.25.

K) TOTALS (SF-424A Object Class Category 6k.)

The sum total of all Direct and Indirect Costs (Sum of 6i and 6j) applicable to this agreement

Total Project Costs	Year 1		Year 2		Year 3		Year 4		Year 5		Totals	
	Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds	Matching Funds (if applicable)	BLM Funds
TOTAL COSTS (SF-424A Object Class Category 6k)	\$ 24,373.38	\$ 98,317.58	\$ 45,626.75	\$ 103,317.58	\$ 24,373.38	\$ 98,317.59	\$ -	\$ -	\$ -	\$ -	\$ 94,373.50	\$ 299,952.75

I certify that to the best of my knowledge the costs detailed above are correct and complete and for the purposes set forth in the associated application for Federal Assistance.

<p>Priority</p>	<p>Goal (broad primary outcome)</p>	<p>Strategy (approach to achieve goal)</p>
<p>Education/Resource Policy</p>	<p>1. Public Outreach</p>	<p>1a Educate the public on what we do, how we do it, why we do it and for whom we do it 1b Develop multiple levels of outreach 1c Inform the public of RCD accomplishments</p>
	<p>2. RCD is a facilitator and leader for resource issues in the county</p>	<p>2a RCD is part of the conversation on resource issues, i.e. fire protection, invasive species, water management, wildlife, agriculture and air quality 2b Take ownership of resource issues in Calaveras County 2c Develop partner base with County Ag, UCCE, NRCS and others</p>
	<p>3. Resource education</p>	<p>3a Develop educational programs that focus on resource policy and practices 3b Target a variety of audiences (e.g. policy makers, politicians, students, citizens)</p>

Administration/Partnerships/Capacity Building	1. Meet DOC Tier 1 requirements	1a Complete requirements of the four objectives as listed in the work plan of the DOC Grant Agreement
	2. Building renovation (property management)	2a Seek grants to maintain and improve facilities
	3. Provide for efficient management of the CCRC	3a Develop business and administrative practices for the RCD
	4. Grant writing capability and focus	4a Select projects which are within the mission of the RCD and select funding streams which will build opportunities for future actions
	5. NEPA/CEQA compliance	5a Educate board members, executive staff and contractors on NEPA/CEQA regulations and requirements
	6. Ca. Fish and Wildlife Conservation Easement monitoring	6a Assist in monitoring of the conservation easements within the county
	7. Consolidation of services	7a Leverage the energy of other organizations to accomplish work 7b Bring a level of expertise to the table to facilitate cross pollination and eliminate silos
	8. Alternative Energy	8a Investigate power generating opportunities

<p>Land Health</p>	<p>1. Protect/enhance watershed values ,i.e. range, forest and agricultural lands</p>	<p>1a Develop a working plan for resource management in Calaveras County 2b Develop resource grants that prevent/protect people and infrastructure from natural disasters e.g. flood, drought, bark beetle depredation, etc. 3c Advocate for management of County’s land based natural resources 3d Develop campaign to connect forest health with fire prevention and public safety</p>
	<p>2. Protect/enhance wildlife and fish species</p>	<p>2a Identify endangered, threatened, at risk and species of concern in the county 2b Assist landowners in management of wildlife and fisheries 2c Develop knowledge and research to show importance of wildlife and fisheries as an indication of land health 2d Develop campaign for living with wildlife</p>
	<p>3. Control/manage invasive species</p>	<p>3a Identify invasive species within the county 3b Develop best management practices for weed control 3c Collaborate with others to educate public on the impacts of invasive species on land health and productivity</p>
	<p>4. Natural resource tourism</p>	<p>4a Promote agritourism 4b Promote wildlife based activities 4c Promote non-consumptive, sustainable uses</p>
	<p>5. Healthy agriculture</p>	<p>5a Provide assistance to new farmers 5b Develop best management practices 5c Assist in making agriculture more viable 5d Assist in keeping agricultural land in production</p>

Water	1. Improve irrigated lands management	1a Design program for irrigated lands
	2. Improve groundwater management	2a Initiate development of groundwater management plan for Calaveras County
	3. Sustainable water management for Calaveras County	3a Initiate development of Sustainable Water Management Plan for Calaveras County
	4. Flood Protection	4a Develop a flood management plan with public/private partnerships
Economic Development	1. Enhance the tax base and funding stream of Calaveras County.	1a Look at opportunities to identify and convert surplus federal lands to private ownership. 1b Look for opportunities to assist the county with monitoring compliance of codes that protect natural resources.
	2. Enhance the economy of Calaveras County	2a Promote natural resource based economies by promoting forest management, range land improvement and development, farming and tourism.
	3. Alternative Energy	3a Investigate power generating opportunities

CCRC D Work Plan 2022-2023

Calaveras County RCD Priorities from Strategic Plan

1. Education/Resource Policy
2. Administration/Partnerships/Capacity Building
3. Land Health
4. Water
5. Economic Development

Priority 1. Education/Resource Policy

Key Actions	Person/Area Responsible
<ul style="list-style-type: none"> • Inform the public of RD accomplishments via website and Facebook page. 	Executive Director Board members

Priority 2. Administration/Partnerships/Capacity Building

Key Actions	Person/Area Responsible
✓ Administration	
<ul style="list-style-type: none"> • Manage office building to meet health and safety requirements and tenants needs • Complete tasks to split parcel and list two-story office building for sale • Seek grant funding to upgrade Board room building to current standards 	Executive Director Building Committee
<ul style="list-style-type: none"> • Complete internal control audit and address findings • Develop RCD contracting policy • Develop Position Descriptions for all RCD employees 	Executive Director Fiscal Manager Board members
✓ Partnerships	
<ul style="list-style-type: none"> • Develop partnerships with US Forest Service and Bureau of Land Management to use Good Neighbor and Master Stewardship authorities for developing and funding resource management projects on public lands 	Executive Director Board members
<ul style="list-style-type: none"> • Attend Calaveras County Board of Supervisors meetings twice annually to inform them of CCRC D efforts 	Executive Director Board members
<ul style="list-style-type: none"> • Continue participation in the Regional Conservation Partnership Program (RCPP) 	Executive Director Board members

Priority 3. Land Health

Key Actions	Person/Area Responsible
<ul style="list-style-type: none"> • Manage the Murphys to Forest Meadows, Forest Meadows/Wylderidge, Fricot City and Highway 108 Cal Fire fuel reduction grants 	Executive Director Grant Managers Board members

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<ul style="list-style-type: none"> • Manage the Pine Ridge and Bummerville SNC fuel reduction grants 	
<ul style="list-style-type: none"> • Track progress of the Northwest Calaveras and Mokelumne Hill fuels reduction Cal Fire grant applications 	Executive Director
<ul style="list-style-type: none"> • Design the Calaveras County Wildfire Defense Systems in a GIS and develop a long-term maintenance schedule with the administrative structure, operating procedures and financial support required to assure their functionality in perpetuity. 	Board members in partnership with Cal Am
<ul style="list-style-type: none"> • Assist Tuolumne County RCD in planning and implementation of the Pine Mountain Lake fuels reduction Cal Fire grant 	Executive Director Fiscal Manager
<ul style="list-style-type: none"> • Educate the public on air quality issues and the resources to monitor and reduce impacts on local air quality 	Board members
<ul style="list-style-type: none"> • Seek grant opportunities for carbon sequestration projects 	Executive Director Board members
<ul style="list-style-type: none"> • Seek grant opportunities for developing/improving pollinator habitat 	Executive Director Board members
<ul style="list-style-type: none"> • Seek grant opportunities for management of noxious weeds 	Executive Director Board members
Priority 4. Water	
Key Actions	Person/Area Responsible
<ul style="list-style-type: none"> • Research multi-benefit projects to aid in ground water recharge, creation of fuelbreaks, provide water for livestock, wildlife habitat, recreation, and firefighting 	Board members Executive Director
<ul style="list-style-type: none"> • Raise awareness of water quality issues to protect the health of humans, livestock and pets specifically concerning harmful cyanobacteria and algal blooms • Assist interested parties in identifying basic water quality problems 	Board members
Priority 5. Economics	
Key Actions	Person/Area Responsible
<ul style="list-style-type: none"> • Continue to research opportunities for sale or transfer of isolated Bureau of Land Management parcels • Research opportunities to connect low elevation trails to create a year-round system that benefits local businesses and trail users 	Board members Executive Director