El Dorado & Georgetown Divide Resource Conservation Districts
Joint District Meeting

Large Conference Room
100 Forni Road
Placerville, CA 95667

July 20, 2020
7:00 p.m.

AGENDA

Please join my meeting from your computer, tablet or smartphone.
https://global.gotomeeting.com/join/791065589

You can also dial in using your phone.
United States: +1 (571) 317-3112

Access Code: 791-065-589

CALL TO ORDER

ADOPTION OF AGENDA

APPROVAL OF MEETING MINUTES:

   Board to approve meeting minutes.

2) Georgetown Divide Resource Conservation District Board Meeting Minutes of June
   15, 2020. Board to approve meeting minutes.

AUDIENCE QUESTIONS & STATEMENTS

JT NEW BUSINESS:

1) PRESENTATION “TAKE ACTION BRIEF” – California Special District Association. Senior Public Affairs Field Coordinator – Sierra Network, Dane Wadlé, CPFO. Board to receive presentation.

2) PRESENTATION - Annual Audit for the Year Ending June 20, 2019. David Farnsworth, CPA to provide audit report. Board to adopt Audit Report for the year ending June 30, 2019.
3) **PRESENTATION -- Annual Plan of Activities.** Staff to provide the Board with an update on current projects and strategic opportunities.

4) **Memorandum of Understanding (MOU) between the U.S. Department of Interior, Bureau of Reclamation and the El Dorado & Georgetown divide Resource Conservation Districts.** Boards to authorize signature of the respective Presidents on MOU.

5) **Conflict of Interest Code.** Boards to adopt the conflict of interest code and authorize signature of their respective Board Presidents.

**NRCS REPORT**

**DISTRICT MANAGER REPORT**

**FINANCIAL STATEMENTS AND BILLS:** Boards to adopt their respective Financial Statements and authorize payment of claim vouchers.

**CORRESPONDENCE**

**DIRECTORS COMMENTS**

**CLOSED SESSION**

1) Significant Exposure to Litigation pursuant to Government Code Section 54956.9(d)(2) and Initiation of Litigation pursuant to Government Code Section 54956.9(d)(4). Title: Number of potential cases: (1).

**ADJOURN**

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**NOTICE AMERICANS WITH DISABILITIES ACT**

Individuals who, because of a disability, need special assistance to attend or participate in a Board of Directors Meeting, any committee of this District or in conjunction with any other District services or business may request assistance by calling in advance the District Office at 530-255-5633. Requests should be made as soon as possible and at least one business day prior to the meeting or event.
El Dorado Resource Conservation District
District Meeting

100 Forni Road
Placerville, CA 95667

June 9, 2020
7:00 p.m.

MINUTES

Please join my meeting from your computer, tablet or smartphone.
https://global.gotomeeting.com/join/176599285

You can also dial in using your phone.
United States: +1 (571) 317-3122

Access Code: 176-599-285

CALL TO ORDER: El Dorado County RCD Board President C. Mitchell called the Meeting to order at 7:01 P.M. with the following directors and staff in attendance: Directors - C. Mitchell, D. Pierce, J. James, C. Flores and F. Schurr. Staff – D. Marquis (NRCS) and M. Egbert who served as recorder.

ADOPTION OF AGENDA: It was moved by C. Flores and seconded by F. Schurr to adopt agenda. Motion Carried.

Yes 5 – C. Mitchell, D. Pierce, C. Flores, J. James, F. Schurr.
Noes: 0.
Abstain: 0.
Absent: 0.

APPROVAL OF MEETING MINUTES:

It was moved by D. Pierce and seconded by F. Schurr to approve meeting minutes.
Motion Carried.

Noes: 0.
Abstain: 0.
Absent: 0.
AUDIENCE QUESTIONS & STATEMENTS: None.

OLD BUSINESS:

1) **COVID-19 Telecommute Agreement.** Staff to provide an update on the status of office closure and program services. No Action taken.

2) **Local Operational Agreement between the Placerville Field Office of the Natural Resources Conservation Service and the El Dorado Resource Conservation District and the Georgetown Divide Resource Conservation District.** It was moved by D. Pierce and seconded by J. James to authorize signature of President C. Mitchell on Agreement. **Motion Carried.**

   Noes: 0.
   Abstain: 0.
   Absent: 0.

3) **Memorandum of Agreement (MOA) Between the United States Department of Agriculture, Natural Resources Conservation Service and the El Dorado Resource Conservation District and the Georgetown Divide Resource Conservation District and the California Association of Resource Conservation Districts.** It was moved by D. Pierce and seconded by C. Flores to authorize signature of President C. Mitchell on MOA. **Motion Carried.**

   Noes: 1 – J. James.
   Abstain: 0.
   Absent: 0.

4) **Agreement between the California Association of Resource Conservation Districts and the El Dorado Resource Conservation District for Regional Conservation Cooperative Program – Amendment #1.** It was moved by D. Pierce and seconded by F. Schurr to authorize signature of President C. Mitchell on Agreement Amendment #1 to allow for a time extension from April 31, 2020 to December 31, 2020. **Motion Carried.**

   Noes: 0.
   Abstain: 0.
   Absent: 0.

5) **Agreement # 05-2019 Amendment #1 between the El Dorado Resource Conservation District and Jim Davies & Associates for the Weber Creek Fuel Load Reduction Project.** It was moved by C. Flores and seconded by D. Pierce to authorize signature of president C. Mitchell on Agreement Amendment #1 to decrease the maximum amount by $15,469.25 with a new maximum amount available to $34,530.75. **Motion Carried.**

   Noes: 0.
   Abstain: 0.
   Absent: 0.
6) Agreement #09-2019 Amendment #1 between the El Dorado Resource Conservation District and CTL Forest Management for the Weber Creek Fuel Load Reduction Project. It was moved by F. Schurr and seconded by D. Pierce to authorize signature of president C. Mitchell on Agreement Amendment #1 to increase the Rancho Del Sol Fuel Break by $30,000.00. **Motion Carried.**

   Yes: 5 - C. Mitchell, D. Pierce, C. Flores, J. James, F. Schurr.
   Noes: 0.
   Abstain: 0.
   Absent: 0.

7) Agreement #03-2019, Amendment #1 between the El Dorado Resource Conservation District and Spatial Informatics Group for Greenhouse Analysis (GHG) under the Fire Adapted 50 Phase IA Project. It was moved by J. James and seconded by D. Pierce to authorize signature of President C. Mitchell on Agreement Amendment #1 to increase the GHG analysis scope of work budget by $15,000.00. **Motion Carried.**

   Yes: 5 - C. Mitchell, D. Pierce, C. Flores, J. James, F. Schurr.
   Noes: 0.
   Abstain: 0.
   Absent: 0.

8) Statewide General Election to be held November 3, 2020. It was moved by D. Pierce and seconded by J. James to authorize the following items:

   a. Notice of Elective Offices to be Filled and transmittal of Map and Boundaries.
   b. Notice of Consolidated Districts Election.
   c. Resolution No. 01-2020. A Resolution Declaring and Election be held in its Jurisdiction Consolidation with other Districts Requesting Election Services. **Motion Carried.**

   Yes: 5 - C. Mitchell, D. Pierce, C. Flores, J. James, F. Schurr.
   Noes: 0.
   Abstain: 0.
   Absent: 0.

9) Personnel Policies Manual – Final updated Policy for 2020. It was moved by D. Pierce and seconded by J. James to adopt final Personnel Policies Manual. **Motion Carried.**

   Yes: 5 - C. Mitchell, D. Pierce, C. Flores, J. James, F. Schurr.
   Noes: 0.
   Abstain: 0.
   Absent: 0.

10) FY 2020-2021 Annual Plan. It was moved by J. James and seconded by F. Schurr to adopt FY 2020-2021 Annual Plan. **Motion Carried.**

   Yes: 5 - C. Mitchell, D. Pierce, C. Flores, J. James, F. Schurr.
   Noes: 0.
   Abstain: 0.
   Absent: 0.
11) FY2020-2021 Annual Budget. It was moved by D. Pierce and seconded by J. James to adopt FY 2020-2021 Annual Budget. **Motion Carried.**

Noes: 0.
Abstain: 0.
Absent: 0.

12) Agreement #8CA04239 Amendment #1 – Fire Adapted 50 Phase 1a, Hwy 50 to Sly Park. Informational item – CAL FIRE issued an amendment to Agreement #8CA04239 which increases the agreement in the amount of $81,592.00. The amendment will provide additional funds which will be applied to Task 2.c – vegetation treatments. It was moved by D. Pierce and seconded by F. Schurr to authorize signature of President C. Mitchell on Agreement Amendment once presented by CAL FIRE. **Motion Carried.**

Noes: 0.
Abstain: 0.
Absent: 0.

13) Agreement #12-2019a – Amendment #1 between the El Dorado Resource Conservation District and Left Coast Land Clearing. It was moved by J. James and seconded by C. Flores to authorize signature of President C. Mitchell on agreement amendment #1 to increase the budget in the amount of $81,592.00. **Motion Carried.**

Noes: 0.
Abstain: 0.
Absent: 0.

14) Agreement # 8GG19619 between the State of California Department of Forestry and Fire Protection and the El Dorado Resource Conservation District. It was moved by F. Schurr and seconded by C. Flores to authorize the signature of President C. Mitchell on agreement. **Motion Carried.**

Noes: 0.
Abstain: 0.
Absent: 0.

**NRCS STAFF REPORT:** No Action Taken.
**DISTRICT MANAGERS STAFF REPORT:** No Action Taken.

**FINANCIAL STATEMENTS AND BILLS:** It was moved by D. Pierce and seconded by F. Schurr to adopt their respective Financial Statements and authorize payment of claim vouchers (Franks Trucking: $2,217.71, SDRMA: $6970.26, R. Harris: $1530.00, R. Harris: $2177.50, R. Harris: $402.50, NCIC: $866.15, R. Harris: $1360.00, R. Harris: $1190.00, Trespasser: $1040.00, Spatial Informatics Group: $20660.00, Eddy Struffeneger: $6500.00, Eddy Struffeneger: $1093.50, Eddy Struffeneger: $187.50, USBank: $5.03, USBank: $22.46, USBank: $300.00, M. Egbert: $165.83, F. Hunt: $530.04, C. Spencer: $245.41, Jim Davies: $4132.50, Jim Davies: $3990.00, Trespasser: $2100.00, Eddy Struffeneger: $2542.50). **Motion Carried.**
Noses: 0.
Abstain: 0.
Absent: 0.

DIRECTORS COMMENTS: None,
ADJOURN: 9:08 pm
Georgetown Divide Resource Conservation District
District Meeting

June 15, 2020

7:00 p.m.

Please join my meeting from your computer, tablet or smartphone.
https://global.gotomeeting.com/join/215785989

You can also dial in using your phone.
United States: +1 (786) 535-3211

Access Code: 215-785-989

MINUTES

CALL TO ORDER: Georgetown Divide RCD Board President T. Palmer called the meeting to order at 7:01 P.M. with the following directors and staff in attendance: Directors – T. Palmer, B. Bennett, D. Delongchamp, A. Smallwood. Staff – D. Marquis (NRCS) and M. Egbert who served as recorder.

ADOPTION OF AGENDA: It was moved by A. Smallwood and seconded by B. Bennett to adopt the agenda. Motion Carried.

Yes: 4 – T. Palmer, B. Bennett, D. Delongchamp, A. Smallwood.
Noes: 0.
Abstain: 0.
Absent: 1 - R. Griffiths.

APPROVAL OF MEETING MINUTES:

1) Georgetown Divide Resource Conservation District Board Meeting Minutes of May 18, 2020. It was moved by D. Delongchamp and seconded by A. Smallwood to approve meeting minutes. Motion Carried.

Yes: 4 – T. Palmer, B. Bennett, D. Delongchamp, A. Smallwood.
Noes: 0.
Abstain: 0.
Absent: 1 - R. Griffiths.

AUDIENCE QUESTIONS & STATEMENTS: None.

NEW BUSINESS:
1) Memorandum of Agreement (MOA) Between the United States Department of Agriculture, Natural Resources Conservation Service and the El Dorado Resource Conservation District and the Georgetown Divide Resource Conservation District and the California Association of Resource Conservation Districts. It was moved by D. Delongchamp and seconded by B. Bennett to authorize signature of President T. Palmer on MOA. **Motion Carried.**

Yes: 4 – T. Palmer, B. Bennett, D. Delongchamp, A. Smallwood.
Noes: 0.
Abstain: 0.
Absent: 1 - R. Griffiths.

2) **FY2020-2021 Annual Budget.** It was moved by B. Bennett and seconded by A. Smallwood to adopt FY2020-2021 Annual Budget. **Motion Carried.**

Yes: 4 – T. Palmer, B. Bennett, D. Delongchamp, A. Smallwood.
Noes: 0.
Abstain: 0.
Absent: 1 - R. Griffiths.

3) **CAL FIRE Agreement # 8GG19617: Fire Adapted 50 PhIB – Wildland Fire Protection Program.** Staff to provide an update on the Grant Agreement between the State of California Department of Forestry and Fire Protection and the El Dorado Resource Conservation District in regards to development to a joint agreement for delivery of services of the grant in areas within the jurisdiction of the Georgetown Divide Resource Conservation District. No Action Taken. Item to be brought back to the July Joint meeting for further discussion with the El Dorado Resource Conservation District.

**NRCS REPORT:** No Action Taken.

**DISTRICT MANAGER REPORT:** No Action Taken.

**FINANCIAL STATEMENTS AND BILLS:** It was moved by D. Delongchamp and seconded by B. Bennett to adopt financial statement and authorize payment of claim vouchers (SDRMA: $5998.14, Jim Davies: $3675.00, Jim Davies: $6895.00, Jim Davies: $30332.55, USBank: $1500.00, USBank: $158.90, C. Spencer: $862.25, R. Harris: $1215.00, R. Harris: $340.00). **Motion Carried.**

Yes: 4 – T. Palmer, B. Bennett, D. Delongchamp, A. Smallwood.
Noes: 0.
Abstain: 0.
Absent: 1 - R. Griffiths.

**CORRESPONDENCE:** None.

**DIRECTORS COMMENTS:** None.

**ADJOURN:** 8:29 PM

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**NOTICE AMERICANS WITH DISABILITIES ACT**

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**Title:** PRESENTATION "TAKE ACTION BRIEF" – California Special District Association.

**Meeting Date:** July 20, 2020

**Attached Information:**

1) CSDA presentation – "Take Action Brief".

**Proposed Action:** Senior Public Affairs Field Coordinator – Sierra Network, Dane Wadlé, CPFO. Board to receive presentation.

Proposed By: M. Egbert

**Background:**

CSDA provides an annual update on statewide policies and issues effecting districts. Mr. Wadlé will be presenting on a variety of topics as outlined in the presentation as well as any other questions or topics the board may want to inquire as they pertain to CSDA services and scope.
July 2020

Governor Newsom signed the state budget after issuing a budget emergency to make additional resources available to fund the state's ongoing emergency response to the pandemic. The legislature is working on a shortened timeline and limiting legislation to those that are urgent, related to COVID-19, or those that lack opposition. CSDA continues to advocate for federal legislation, HR 7073, to provide relief funding to special districts throughout the state and nation. As California prepares for wildfire season, the budget addresses Public Safety Power Shut-offs and Emergency preparedness during the pandemic.

Inside this edition of the Take Action Brief:

HR 7073: Special Districts Provide Essential Services Act Update................................................................. 2
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Contact a local CSDA representative near you!

Chris Norden
Dane Wadie
Colleen Haley
Cole Kerr
Charlotte Holfield
Chris Palmer
Northern Network
Sierra Network
Bay Area Network
Central Network
Coastal Network
Southern Network
chrisn@csda.net
danew@csda.net
colleenh@csda.net
colek@csda.net
charlotteh@csda.net
chrisp@csda.net

Get additional resources at the TAKE ACTION Center online at www.csda.net/advocate/take-action
REVENUE, FINANCES, AND TAXATION

CSDA’s long range policy priority on revenue, finances, and taxation is to ensure adequate funding for special districts’ safe and reliable core local service delivery. Protect special districts’ resources from the shift or diversion of revenues without the consent of the affected districts. Promote the financial independence of special districts and afford them access to revenue opportunities equal to that of other types of local agencies.

HR 7073: Special Districts Provide Essential Services Act - Update

CSDA’s advocacy efforts to secure federal COVID-19 relief resources continues with HR 7073, the Special Districts Provide Essential Services Act as the U.S. Senate continues discussions on a potential forthcoming relief package including state and local assistance.

HR 7073 remains in the U.S. House Financial Services Committee and the House Committee on Oversight and Reform. As of Thursday, July 2, there are 26 cosponsors, all Democrats; 19 of which are members of the California Delegation. CSDA has maintained good communication with Senators Dianne Feinstein and Kamala Harris, both of whom have signaled support for our legislation. Absent of a companion bill in the Senate at this point, the senators have taken direct action to move on special districts’ priorities.

On June 15, Feinstein and Harris sent a letter to the U.S. Department of Treasury and Federal Reserve requesting a reconsideration of the Municipal Liquidity Facility. The letter calls on the Fed to open the program to special districts. The Federal Reserve may open the short-term facility program to all forms of governments, as it is authorized under the CARES Act; however the Federal Reserve has eased its expansion of the program. The Federal Reserve does not yet include special districts despite their authority to issues Tax and Revenue Anticipation Notes, Bond Anticipation Notes and more under the MLF. There is no update at this time whether either the Federal Reserve or Treasury have responded.

As CSDA continues developing bipartisan co-sponsorship for HR 7073 in the House, the attention shifts to the Senate. The Upper Chamber is currently negotiating its answer to the House-passed HR 6800 (HEROES Act), a $3 trillion COVID-19 relief bill including $915 billion for local governments. The HEROES Act does not include priority requests to meet special districts’ needs.

To accomplish the goal and secure a companion bill in the Senate, CSDA is engaged with its National Special Districts Coalition (NSDC) partners in Colorado, Florida, Oregon and Utah to expand national support, and we are reaching out to stakeholder associations in states beyond NSDC’s to build bipartisan consensus. A major goal is to have the companion bill included in the Senate’s forth coming COVID-19 relief bill, which is now expected to arrive sometime this month.

CSDA continues to call on special districts to take action and send in support letters for HR 7073 to their federal representatives. For more information and resources on this legislative endeavor visit CSDA’s COVID-19 Take Action page. For questions on federal COVID-19 relief advocacy, contact Cole Karr, CSDA public affairs field coordinator, at cole@csda.net

Download a Sample Letter to Send to Federal Representatives

CSDA Advocacy resources regarding COVID-19 are found on our Take Action page devoted to topic to help districts stay up to date. For questions or concerns on Federal COVID-19 advocacy, contact Cole Karr, Public Affair Field Coordinator-Central Network, at cole@csda.net

Get additional resources at the TAKE ACTION Center online at www.csda.net/advocate/take-action
2020-21 State Budget, Wildfire Readiness and Power Resiliency

CSDA was tracking several items in the budget pertaining to wildfire prevention and preparation, de-energization events, and community power resiliency. The budget signed by the Governor includes:

1. Wildfire Forecast and Threat Intelligence Integration Center. Allocates $2 million General Fund to analyze wildfire risk, consistent with Chapter 408, Statutes of 2019 (SB 209). This is a reduction of $6.8 million as proposed in January. The primary mission of the center is to collect, assess, and analyze fire weather data, atmospheric conditions, and other threat indicators that could lead to catastrophic wildfire and to reduce the likelihood and severity of wildfire incidents that could endanger the safety of persons, property, and the environment by developing and sharing intelligence products related to fire weather and fire threat conditions for government decisionmakers. Additionally, the center is tasked with developing a statewide wildfire forecast and threat intelligence strategy to improve how wildfire threats are identified, understood, and shared in order to reduce threats to California government, businesses, and consumers.

2. PSPS During COVID-19. The budget submitted authorizes the Director of the Office of Emergency Services to contract with an operational observer to monitor the efforts of Pacific Gas and Electric Company to prepare for the 2020 wildfire season, implement measures to mitigate the risk of wildfire ignitions from utility infrastructure, and reduce the use, scope, and duration of public safety power shut offs while the State of California is also protecting public health and safety during the Governor’s declared state of emergency relating to the COVID-19 virus.

3. Community Power Resiliency Funding. SB 74 included the $50 million appropriation accessible to local governments to assist in preparing for deenergization events and specifically included special districts who operate critical facilities and infrastructure as eligible to apply for the grant funds. However, the budget control language for this item was written in a way that was burdensome and could have required changes to an emergency plan to include power outage events prior to receipt of funds, which would have been unrealistic for some local agencies, or would have required submission of an emergency plan in full to CalOES, which could have compromised security and created confidentiality issues. CSDA worked with local government partners, the administration, and legislative budget staff to get this control language amended. Our requested amendments were included in AB 89. Local agencies now must submit only that portion of an emergency plan that deals with deenergization events or must certify that they will include plans for power outage events at the emergency plans next update.

Who is eligible: Only special districts with an identified critical facility or facilities, or providing critical infrastructure, pursuant to the deenergization guidelines adopted by the Public Utilities Commission (Page 75-76 for the shared definition of “critical facility” and “critical infrastructure”).

Action: Look for more information on this soon, once the Governor’s Office of Emergency Services has crafted implementation guidelines and opens the grant process.
GOVERNANCE AND ACCOUNTABILITY

CSDA’s long range policy priority on governance and accountability is to enhance special districts’ ability to govern as independent, local government bodies in an open and accessible manner. Encourage best practices that avoid burdensome, costly, redundant, or one-size-fits-all approaches. Protect meaningful public participation in local agency formations, dissolutions, and reorganizations, and ensure local services meet the unique needs, priorities, and preference of each community.

New Measure Introduced Regulating Summer Camps and Other Organized Activities

Recently, SB 217 (Portantino) was “gutted-and-amended” or amended to strip out the prior contents and replace it with new contents and could affect those districts that host summer camps or other types of organized activities.

Existing law requires the State Public Health Officer, the State Fire Marshall and local health officials to enforce rules and regulations establishing minimum standards for organized camps. Existing law defines “organized camp,” as a site with a program and facilities established for the primary purposes of providing an out-door group living experience with social, spiritual, educational, or recreational objectives, for 5 days or more during one or more seasons of the year.

SB 217 defines “recreational camp” as a camp that operates for profit or nonprofit purposes, serves 5 or more children, and operates for at least 5 days during any season, but exempts a licensed daycare facility from the definition of recreational camp.

This bill would require an organized camp and a recreational camp to among many other things:

- Obtain a license from the local agency of the jurisdiction where the camp is located before operating a camp. It would require the local agency to inspect a camp for compliance with these provisions before issuing a license to operate.
- Require the State Public Health Officer and the State Fire Marshal to adopt rules and regulations governing the operation and minimum fire safety of recreational camps.
- Requires local health officers to enforce building standards and the other rules and regulations recreational camps and organized camps.
- Requires each local agency to report to the State Department of Public Health whether each camp within its jurisdiction complies with the licensing and operational requirements established in this bill.
- Establishes the Recreational Camp Safety Advisory Council within the state government to advise and consult on policy matters relating to recreational camps.
- Requires each recreational camp to employ a camp director and health director and for the health director to develop a health care policy for the camp.
- Imposes various age and training requirements and criminal history review on camp counselors, staff, and volunteers.
- Requires each camp to comply with a specified counselor-to-camper ratios.
- Requires each camp to obtain specified certifications before offering high-risk activities.
- Bill authorizes a local agency to levy a civil penalty on each camp that fails to comply with the requirements of the bill.
- Creates Mandatory Reporter rules for camps.

This measure was inspired by the tragic death of a six-year-old camper who drowned in a summer camp pool in 2019 at an unlicensed camp.
CSDA will likely be taking a position on this measure soon and would greatly value your expert input on how this measure might affect your district and the community it serves.
Please feel free to contact CSDA Legislative Representative Anthony Tannehill at anthonyt@csda.net

Get additional resources at the TAKE ACTION Center online at www.csda.net/advocate/take-action
AB 922: Board Members and Social Media

While most of the bills related to local government governance matters have been put on hold for the year because of the Legislature’s shortened timeframe due to the COVID-19 Pandemic, Assembly Bill 992 by Assembly Member Mullin (D-South San Francisco) related to local government social media usage is still active. AB 992 would allow a majority of a local agency’s legislative body members to participate in social media platforms, like Facebook, so long as governing members do not partake in discussion amongst themselves regarding business within their jurisdiction. Essentially, it would ensure that if one district board member posted something on Facebook and the other district board members “liked” the post, those actions wouldn’t be a violation of the Brown Act. AB 992 is a common-sense approach to modernizing the Brown Act, that will allow for greater communication and interface with the public.

CSDA is supporting this bill along with the League of California Cities and the California State Association of Counties. The bill will be heard next in the Senate Governance and Finance Committee. For any questions about this bill please contact CSDA’s Senior Legislative Representative, Dillon Gibbons, at Dillong@csda.net.
HUMAN RESOURCES AND PERSONNEL

CSDA’s long range policy priority on human resources and personnel is to promote policies related to hiring, management, and benefits and retirement that afford flexibility, contain costs, and enhance the ability to recruit and retain highly qualified, career-minded employees to public service. As public agency employers, support policies that foster productive relationships between management and employees, both represented and non-represented.

Family Leave Expansion Bill Included with State Budget

SB 1383 (Jackson), a recently gutted and amended measure, opposed by CSDA, would expand protected family leave which could have potentially significant financial impacts on employers and special districts, especially smaller districts. This legislation is the result of a budget agreement between the Legislature and the Governor. While referred to as “Paid Family Leave,” the bill is rather an extension of California Family Rights Act (CFRA) leave, which would effectively extend protected leave to employers with five or more employees. The impact of this bill will especially be felt by smaller districts, as currently, employers with less than 50 employees within 75 miles are not currently required to provide protected leave under CFRA.

Specifically, SB 1383 will require employers with five or more employees to provide 12-weeks of protected leave of absence each year. Since the proposed leave is “protected,” an employer has no discretion to deny it or ask the employee to modify the leave to accommodate the employer’s business operations or other employees who may be out of work on other California leaves of absence. An employer that denies, interferes with, or discourages the protected leave could be subject to costly litigation and subject to punitive damages.

This leave is in addition to existing leaves of absences already required, thereby requiring up to 6 months of mandatory leave. Through the federal Coronavirus Aid, Relief and Economic Security Act (“CARES Act”), the federal government expanded its federal leave law to all employers and requires them to provide 12 weeks of leave to care for a child as a result of COVID-19. The CARES Act also mandated two weeks of paid sick leave for an employee who is sick from COVID-19 or to care for a family member who is sick. Specifically, an employee could be entitled to 14 weeks of leave under the CARES Act and then another 12 weeks of leave under this bill, totaling 26 weeks of protected leave.

SB 1383 also amends the definition of family member for whom the employee can take leave under the CFRA to include a child of a domestic partner, grandparent, grandchild, sibling, or domestic partner. Additionally, the bill removes the requirement that a “child” be under the age of 18 or a dependent adult child. In doing so, the Family and Medical Leave Act’s (FMLA) and CFRA’s qualifying requirements no longer conform with each other. Since California cannot preempt or limit the application of federal law under FMLA, an employee’s ability to qualify for FMLA leave is not negated by previously taking leave under CFRA.

The leave outlined in this bill is not “paid” by employers however, that does not mean employers will not incur costs. While employees are on leave, districts will potentially have to: (1) maintain medical benefits for the duration of the leave; (2) pay for a temporary employee to cover for the employee on leave, usually at a higher premium given the limited duration of employment; or (3) pay overtime to other employees to cover the work of the employee on leave.

In a hearing on the bill in late June, legislators from both sides of the aisle took issues with a number of the provisions of the bill. As a result, there is a chance the bill is not yet in its final form and could be amended to reduce the burden on small employers. While this bill is part of a budget deal and is expected to pass in some form along with other budget bills, this bill would not go into effect until January 1. Click here to watch a clip of Senator Richard Roth’s (D-Riverside) tough line of questioning to the Department of Finance on the merits of the bill and its impacts on small businesses.

CSDA will continue to provide updates on the status of this bill through the CSDA Advocacy News Community as it moves through the Legislative process.

Get additional resources at the TAKE ACTION Center online at www.csda.net/advocate/take-action
OTHER WAYS TO TAKE ACTION

Learn More

Reminder: the 2020 CSDA Annual Conference & Exhibitor Showcase has been cancelled. Save the date for the 2021 CSDA Annual Conference & Exhibitor Showcase: Monday, August 30 – Thursday, September 2, 2021 in beautiful Monterey!

At this time, CSDA is still planning to proceed with the Special District Leadership Academy (SDLA) Conferences with social distancing measures in place. The September SDLA Conference in Lake Tahoe will have both a first-time (up to 80 attendees) track and advanced track (up to 40 attendees). The November SDLA Conference in San Diego will have a first-time attendee track only (up to 40 attendees).

We are also planning on hosting the Board Secretary Clerk Conference in Anaheim this October. Plans are underway to allow first-time attendees to come for two days followed by advanced/returning attendees for two days to allow for maximum social distancing.

The Special District Leadership Foundation has removed district budget limits from its scholarship applications* for the remainder of 2020. They have also streamlined the application process for easy same day approval. CSDA member and non-member districts are encouraged to apply at sdlf.org for funds for any CSDA professional development.

*the website scholarship district budget limit has been raised to $2 million

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- Human Resources and Personnel
- Governance
- Public Works and Contracting

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- CSDA’s weekly e-Newsletter
- Districts in the News
- CSDA’s CA Special District Magazine

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Title: PRESENTATION - Annual Audit for the Year Ending June 20, 2019.

Meeting Date: July 20, 2020

Attached Information:

1) Annual Audit for the Year Ending June 20, 2019.

Proposed Action: David Farnsworth, CPA to provide audit report. Board to adopt Audit Report for the year ending June 30, 2019.

Proposed By: M. Egbert

Background:
GEORGETOWN DIVIDE
RESOURCE CONSERVATION
DISTRICT

FINANCIAL STATEMENTS

June 30, 2019
GEORGETOWN DIVIDE RESOURCE CONSERVATION DISTRICT
BOARD OF TRUSTEES AND ADMINISTRATION
JUNE 30, 2019

BOARD OF DIRECTORS

MEMBER
Tim Palmer
William J. Bennett
David DeLongchamp
Amara Smallwood
Ray Griffiths

OFFICE
President
Vice President
Secretary
Director
Director

PERSONNEL

Mark Egbert – District Manager
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June 30, 2019

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Statement of Activities ................................................................... 5

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Statement of Governmental Funds Revenues, Expenditures and Changes in Fund Balances .......... 9
Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities ................................................................. 10
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INDEPENDENT AUDITOR'S REPORT

To the Governing Board of
Georgetown Divide Resource Conservation District
Placerville, California

We have audited the accompanying financial statements of the governmental activities and each major fund of the Georgetown Divide Resource Conservation District as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements as listed in the table of contents.

Management’s Responsibility for the Financial Statements

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

Auditor’s Responsibility

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

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

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

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 Georgetown Divide Resource Conservation District, as of June 30, 2019, and the respective changes in financial position therefor for the year then ended in accordance with accounting principles generally accepted in the United States of America. Other Matters

Required Supplementary Information

The Management's Discussion and Analysis is not a required part of the financial statements but is supplemental information required by the Government Auditing Standards Board. Management has elected to omit the Management's Discussion and Analysis.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, Schedule of Proportionate Share of the Net Pension Liability, Schedule of Pension Plan Contribution on pages 28–29, page 30, and page 31 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements.

The information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

David Farnsworth, CPA
Dublin, CA
May xx, 2020
GOVERNMENT-WIDE FINANCIAL STATEMENTS
GEORGETOWN DIVIDE RESOURCE CONSERVATION DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2019

ASSETS
Cash and investments (Note 4) $299,341
Accounts receivable 364,691
Prepaid expenses 5,821
Capital assets, net of accumulated depreciation (Note 9) 644

Total assets 670,497

DEFERRED OUTFLOWS OF RESOURCES
Deferred outflows of resources for pension 20,245

Total assets and deferred outflows 690,742

LIABILITIES
Current liabilities
Vouchers payable $ 7,117
Salaries and benefits payable 2,045

Total current liabilities 9,162

Long-term liabilities
Compensated absences 41,286
Unearned revenue (Note 12) 162,700
Net pension liability (Note 13) 9,503

Total long-term liabilities 213,489

Total liabilities 222,651

DEFERRED INFLOWS OF RESOURCES
Deferred inflows of resources for pension 847

Total liabilities and deferred inflows 223,498

NET POSITION
Net invested in capital assets 644
Unrestricted 466,600

Total net position $467,244

The accompanying notes are an integral part of these financial statements.
# Statement of Activities

## Expenses

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project/grants - costs</td>
<td>$660,952</td>
</tr>
<tr>
<td>Community service</td>
<td>20,852</td>
</tr>
<tr>
<td>Depreciation</td>
<td>46</td>
</tr>
</tbody>
</table>

Total expenses: $681,850

## Program Revenues

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Projects/grants</td>
<td>642,758</td>
</tr>
</tbody>
</table>

Total program revenues: 642,758

Net program revenues (expenses): $(39,092)

## General Revenues

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contribution - El Dorado County (Note 14)</td>
<td>81,350</td>
</tr>
<tr>
<td>Interest income</td>
<td>10,004</td>
</tr>
<tr>
<td>Other income</td>
<td>1,449</td>
</tr>
</tbody>
</table>

Total general revenues: 92,803

Change in net position: 53,711

Net position, beginning of year: 413,533

Net position, end of year: $467,244

The accompanying notes are an integral part of these financial statements.
FUND FINANCIAL STATEMENTS
GEORGETOWN DIVIDE RESOURCE CONSERVATION DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2019

<table>
<thead>
<tr>
<th>ASSETS</th>
<th>General Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and investments</td>
<td>$299,341</td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>364,691</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>5,821</td>
</tr>
<tr>
<td>Total assets</td>
<td>$669,853</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>LIABILITIES AND FUND BALANCES</th>
</tr>
</thead>
<tbody>
<tr>
<td>LIABILITIES</td>
</tr>
<tr>
<td>Vouchers payable</td>
</tr>
<tr>
<td>Salaries and benefits payable</td>
</tr>
<tr>
<td>Total liabilities</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>FUND BALANCES</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Nonspendable</td>
<td></td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>5,821</td>
</tr>
<tr>
<td>Unassigned</td>
<td>654,870</td>
</tr>
<tr>
<td>Total fund balances</td>
<td>660,691</td>
</tr>
<tr>
<td>Total liabilities and fund balances</td>
<td>$669,853</td>
</tr>
</tbody>
</table>

The accompanying notes are an integral part of these financial statements.
Fund balances of governmental funds $ 660,691

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

Capital assets, net of accumulated depreciation, are not current financial resources and are not included in the governmental funds. 644

Deferred outflows related to pensions 20,245

Long-term liabilities are not reported in governmental funds:

Uncrved revenue (162,700)
Compensated absences (41,286)
Net pension liability (9,503)

Deferred inflows related to pensions (847)

Net position of governmental activities $ 467,244

The accompanying notes are an integral part of these financial statements.
GEORGETOWN DIVIDE RESOURCE CONSERVATION DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

REVENUES

<table>
<thead>
<tr>
<th></th>
<th>General Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>Projects/grants</td>
<td>$ 642,758</td>
</tr>
<tr>
<td>Interest income</td>
<td>10,004</td>
</tr>
<tr>
<td>Other income</td>
<td>1,449</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td><strong>654,211</strong></td>
</tr>
</tbody>
</table>

EXPENDITURES

<table>
<thead>
<tr>
<th></th>
<th>General Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>Projects/grants - costs</td>
<td>659,503</td>
</tr>
<tr>
<td>Community service</td>
<td>20,852</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td><strong>680,355</strong></td>
</tr>
</tbody>
</table>

Excess of revenues over expenditures / Net change in fund balances

<table>
<thead>
<tr>
<th></th>
<th>General Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Excess of revenues</strong></td>
<td><strong>(26,144)</strong></td>
</tr>
</tbody>
</table>

FUND BALANCES

<table>
<thead>
<tr>
<th></th>
<th>General Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fund balances - beginning of year</td>
<td>652,457</td>
</tr>
<tr>
<td>Prior period adjustment</td>
<td>34,378</td>
</tr>
<tr>
<td><strong>Fund balances - beginning of year, adjusted</strong></td>
<td><strong>686,835</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>General Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fund balances - end of year</td>
<td>$ 660,691</td>
</tr>
</tbody>
</table>

The accompanying notes are an integral part of these financial statements.
Net change in fund balances - governmental funds $ (26,144)

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

Contribution from El Dorado County is not considered a current financial resources and not reported in the governmental funds. 81,350

Depreciation expense related to capital assets is recognized in the statement of activities, but is not reported in the funds (46)

Pension (GASB 68) expense 5,459

Change in compensated absences are measured by the amounts earned during the fiscal year. In governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts paid). (6,908)

Change in net position of governmental activities $ 53,711

The accompanying notes are an integral part of these financial statements.
NOTES TO FINANCIAL STATEMENTS
NOTE 1. RESOURCE CONSERVATION DISTRICT'S BACKGROUND

Resource Conservation Districts (RCDs), which derived from soil conservation districts, emerged in California during the 1930s and 1940s. In 1935, the Federal Government passed legislation establishing the Soil Conservation Service to address the impacts of drought and soil loss resulting from the "Dust Bowl" crisis in the early 1930s. In 1937, President Roosevelt recommended to the Governors of each state to pursue legislation allowing local landowners to form soil conservation districts. These soil conservation districts were originally empowered to manage soil and water resources for conservation. These powers were expanded to include related resources such as fish and wildlife habitat, the responsibility was divided among counties, and the name was changed to Resource Conservation Districts. Formed as independent local liaisons between the federal government and landowners, conservation districts work closely with the United States Department of Agriculture (USDA) Natural Resources Conservation Services (formerly the Soil Conservation Service).

RCDs are grassroots government organizations that advise and assist individual landowners and public agencies in planning and implementing conservation practices for the protection, restoration, or development of land, water, and related natural resources. As a local government entity, RCDs can work with any local, state or federal agency through simple cooperative agreements. Many times, the RCD can get conservation activities on the ground faster, cheaper and with greater local sensitivity than any other government agency.

RCDs work in urban areas as well as with farmers and ranchers on agricultural related concerns. California's size and geographical diversity, along with an ever-growing population, make natural resources stewardship a great challenge in the Golden State. California currently has 103 RCDs, most of which are funded largely through grants, although a few of the RCDs receive limited funds through county property tax revenues. The Department of Conservation and the Natural Resources Conservation Service (NRCS) provide training and in-kind support, as well as a watershed grant program for districts.

State Law and Governing Statutes RCDs are "single purpose special districts" organized under the State Public Resources Code, Division 9 (Sections 9001-9978). A central component of Division 9 is its authorization for RCDs to be formed for the purpose of addressing local resource conservation needs. Particular emphasis is placed upon the conservation of soil and water resources, although, under the Code, an RCD may be formed for the control of runoff, the prevention or control of soil erosion, the development and distribution of water, and improvement of land capabilities, wildlife habitat restoration, forest fuel management, conservation education and much more. Each RCD within the state of California is an autonomous special district; as such, each district is able to define its own local goals and objectives based on the issues and needs within its service areas, defined by population and development.

Each District is governed and managed by a locally elected volunteer board of directors, consisting of five, seven or nine trustees that reside within the district. The board members may be elected or appointed by the Board of Supervisors based upon the recommendations of the supervisor(s) representing the district area.

Description and Analysis

El Dorado County and Georgetown Divide RCDs share office, staff, and operations; however, they retain separate governing boards and funding sources. For these reasons, this section will first outline the differences between the districts, followed by a description of similar funding mechanisms and the projects and programs in which both districts participate.
NOTE 2. FORMATION

Georgetown Divide RCD (GDRCD) was formed in 1953 under the provisions of the California Public Resources Code, Division 9, following a resolution of approval by the El Dorado County Board of Supervisors in 1956. It was organized to address resource management problems and promote sound management of natural resources in northern El Dorado County.

The following in-kind materials and services are provided by the USDA/NRCS to the RCD:

- Office space
- Utilities
- Use of vehicle
- Office equipment — copier, printers, fax and telephone
- IT services
- Office supplies

NOTE 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the standard-setting body for establishing GAAP for state and local government organizations. The District's significant accounting policies are described below.

*Measurement Focus and Basis of Accounting*

The District reports a General Fund that is used to account for all financial resources except those required or designated by the Board of Directors to be accounted for in another fund.

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 flow takes place. Non-exchange transactions, in which the District gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants, entitlements and donations. Revenues from grants, entitlements and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers revenues to be available if they are collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Revenues that are accrued include property taxes, interest income, and charges for current services. Revenues that are not accrued include permits and fines, forfeitures, and penalties, if applicable. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due. General capital assets are reported as expenditures in governmental funds. Proceeds of general long-term and capital assets are reported as other financing sources.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.
NOTE 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

a) Capital Assets

Capital assets are recorded at historical cost if purchased or constructed. Amortization of assets acquired under capital lease is included in depreciation. Equipment are depreciated using the straight-line method over their estimated useful lives.

b) Budget

In accordance with the provisions of Sections 13901 through 13906 of the California Health & Safety Code and other statutory provisions, commonly known as the Budget Act, the District prepares and legally adopts a final budget for each fiscal year.

c) Compensated Absences

Vested or accumulated vacation and comp. time that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability. Sick pay is not vested.

d) Cash and Investments

The District maintains a cash balance with the Treasurer of El Dorado County in an interest-bearing pooled investment account. All cash invested is within the State statutes.

e) Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plans (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

f) Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results may differ from those estimates.

g) Deferred Outflows of Resources

A deferred outflow of resources represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense) until that future time.
NOTE 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

h) Deferred Inflows of Resources

A deferred inflow of resources represents an acquisition of net position that applies to a future period and therefore will not be recognized as an inflow of resources (revenue) until that future time.

i) Net Position

Net position is classified in the following categories:

Net Investment in capital assets - groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduce this category.

Restricted - presents external restrictions imposed by creditors, grantors, contributors or laws and regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted - represents the net position of the District, which are not restricted or invested in capital assets net of related debt.

j) Fund Balances

Nonspendable Fund Balance - This component of fund balance consists of assets not in spendable fund, either because they will never convert to cash (such as prepaid items) or must remain intact pursuant to legal or contractual requirements (such as the principal of a permanent endowment).

Committed - includes fund balance amount that can only be used for specific purposes pursuant to constraints imposed by the formal actions of the District's Board of Directors.

Assigned - includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed.

Unassigned - includes fund balance which has not been classified within the above-mentioned categories.
NOTE 4. CASH AND INVESTMENTS

Cash and investments at June 30, 2019 are classified in the accompanying financial statements as follows:

Cash and investments consist of:

- Imprest cash $ 25
- Cash with County - general 229,316

Total cash and investments $229,341

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government’s indirect investment in securities through the use of mutual funds or government investment pools such as the El Dorado County Investment Pools.

The California Government Code and the District’s investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure District deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.
NOTE 4. CASH AND INVESTMENTS (Continued)

*Investment in El Dorado County Investment Pool*

<table>
<thead>
<tr>
<th>Investment Measure at Net Asset Value</th>
<th>Fair Value</th>
<th>Unfunded Commitments</th>
<th>Redemption Frequency (if currently eligible)</th>
<th>Redemption Notice Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pooled Investments</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Imprest cash</td>
<td>$ 25</td>
<td>N/A</td>
<td>Daily</td>
<td>1 Day</td>
</tr>
<tr>
<td>Cash with County - general</td>
<td>$229,316</td>
<td>N/A</td>
<td>Daily</td>
<td>1 Day</td>
</tr>
<tr>
<td><strong>Total investments measured at the NAV</strong></td>
<td><strong>$ 229,341</strong></td>
<td><strong>N/A</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The District is a participant in the El Dorado County Investment Pool that is regulated by the California Government Code under the oversight of the Treasurer of the County of El Dorado. The carrying amount of the District’s investment in this pool is reported in the accompanying financial statements at amounts based upon the District’s pro-rata share of the fair value provided by El Dorado County for the entire portfolio (in relation to the amortized cost of that portfolio). There are no limitations or restrictions on withdrawal and the fund’s authority does not impose liquidity fees or redemption gates.

**Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways the District manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio matures or comes close to maturity evenly over time as necessary to provide requirements for cash flow and liquidity needed for operations. Information about the sensitivity of the fair values of the District's investments to market rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity date.

Due to the immaterial nature of the fair value difference, the El Dorado County Treasurer's Investment Pool cash balances are reflected at their carrying amount in the financial statements.

**Credit Risk**

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code, the District's investment policy, or debt agreements, and the actual rating as of year-end for each investment type.
NOTE 4. CASH AND INVESTMENTS (Continued)

Credit ratings as of June 30, 2019, consisted of the following:

<table>
<thead>
<tr>
<th>Investment Type</th>
<th>Minimum Legal Amount</th>
<th>Exempt from Disclosure</th>
<th>Ratings</th>
</tr>
</thead>
<tbody>
<tr>
<td>El Dorado county investment pool</td>
<td>$229,316</td>
<td>N/A</td>
<td>Daily</td>
</tr>
</tbody>
</table>

NOTE 5. DEFERRED COMPENSATION PLAN:

The District has contracted with the California Public Employee Retirement System to provide a deferred compensation program for employees as follows:

a) The District contributes 2.5% of base salary to deferred compensation for eligible employees, and
b) The District will contribute to deferred compensation (457 Plan) accounts on behalf of participating department heads in the amount of 10% of the amount contributed by the employee and the District during the prior calendar year not to exceed $800

District Contributions amounts to:

2019 $ 1,829

NOTE 6. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts, theft, damage or destruction of assets, errors and omissions, injuries to employees, and natural disasters. During fiscal year ended June 30, 2019, the District purchased commercial insurance to cover general liabilities. There were no significant reductions in coverage in the past fiscal year and there were no settlements exceeding insurance coverage for any of the past three fiscal years.

NOTE 7. SUBSEQUENT EVENTS

Management has evaluated subsequent events through May xx, 2020, the date these financial statements were available to be issued.

NOTE 8: CONTINGENCY

The District's federal and state funds which are for specific purposes are subject to review and audit by the various grantor agencies. These audits, if they were to occur, could generate expenditure disallowances under terms of the grants, which would require reimbursements by the District. The ultimate results of such audits and potential expenditure disallowances, if any, cannot presently be determined. Accordingly, no provision for any liability that may result has been made in the accompanying financial statements.
NOTE 9. CAPITAL ASSETS

The changes in capital assets for the year ended June 30, 2019 are shown below:

<table>
<thead>
<tr>
<th>Governmental Activities:</th>
<th>Balance</th>
<th>Additions</th>
<th>Deletions</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>July 1, 2018</td>
<td></td>
<td></td>
<td>June 30, 2019</td>
</tr>
<tr>
<td>Capital assets not being depreciated:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Land</td>
<td>-</td>
<td>$</td>
<td>$</td>
<td>-</td>
</tr>
<tr>
<td>Total capital assets not being depreciated</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Capital assets being depreciated:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Buildings and improvements</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Equipment</td>
<td>8,376</td>
<td>-</td>
<td>-</td>
<td>8,376</td>
</tr>
<tr>
<td>Total capital assets being depreciated</td>
<td>8,376</td>
<td>-</td>
<td>-</td>
<td>8,376</td>
</tr>
<tr>
<td>Less accumulated depreciation for:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Buildings and improvements</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Equipment</td>
<td>(7,686)</td>
<td>(46)</td>
<td>-</td>
<td>(7,732)</td>
</tr>
<tr>
<td>Total accumulated depreciation</td>
<td>(7,686)</td>
<td>(46)</td>
<td>-</td>
<td>(7,732)</td>
</tr>
<tr>
<td>Total capital assets being depreciated, net</td>
<td>690</td>
<td>(46)</td>
<td>-</td>
<td>644</td>
</tr>
<tr>
<td>Governmental activities capital assets, net</td>
<td>690</td>
<td>$ (46)</td>
<td>$ -</td>
<td>$ 644</td>
</tr>
</tbody>
</table>

Depreciation Expense was charged to governmental activities as follows:

| General Government | $ 46 |
| Total depreciation expense | $ 46 |
NOTE 10: GRANT STATUS

At June 30, 2019, the status of grants is as follows:

<table>
<thead>
<tr>
<th>Project Name</th>
<th>Grantor</th>
<th>Grant Agreement #</th>
<th>Total Grant/ Project award</th>
<th>Invoiced through 6/30/19</th>
<th>Project Balance</th>
<th>Amount Received through 6/30/19</th>
<th>Difference between invoiced and received effective 6/30/19</th>
<th>Project Expiration Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>ALT American</td>
<td>trails Fire Safe</td>
<td>ALT SRA 5086131</td>
<td>$ 107,000</td>
<td>$ 107,000</td>
<td>$ -</td>
<td>$ 107,000</td>
<td>$ -</td>
<td>3/31/2019</td>
</tr>
<tr>
<td>River Canyon</td>
<td>Improvement Council</td>
<td>CA_FSC_S 5AS353</td>
<td>105,000</td>
<td>105,000</td>
<td>-</td>
<td>105,000</td>
<td>-</td>
<td>3/31/2019</td>
</tr>
<tr>
<td>PIsF 13</td>
<td>Coop Wildfire Prevention</td>
<td>CAL FIRE 2CA03472</td>
<td>150,000</td>
<td>109,176</td>
<td>20,624</td>
<td>105,054</td>
<td>60,321</td>
<td>6/30/2020</td>
</tr>
<tr>
<td>Conservation Assistance of Grant</td>
<td>NRCS 68-1064-17-034</td>
<td>75,000</td>
<td>18,236</td>
<td>56,764</td>
<td>18,236</td>
<td>-</td>
<td>9/30/2020</td>
<td></td>
</tr>
<tr>
<td>FASO Plan Zill</td>
<td>CAL FIRE 5COH7168</td>
<td>1,957,000</td>
<td>12,408</td>
<td>1,944,592</td>
<td>4,652</td>
<td>7,747</td>
<td>3/15/2022</td>
<td></td>
</tr>
<tr>
<td>Watershed Restoration and</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Reclamation Project</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Grants/Projects</td>
<td>CAL FIRE 10014403</td>
<td>1,893,957</td>
<td>1,850,000</td>
<td>30,357</td>
<td>1,058,815</td>
<td>204,785</td>
<td>$2,832,833.15</td>
<td></td>
</tr>
</tbody>
</table>

NOTE 11. PRIOR PERIOD ADJUSTMENT

The prior period adjustment in the governmental funds consist of the reversing of compensated absences from the governmental funds financial statements. Compensated absences are not current financial resources and thus should not be reported in the governmental funds financial statements.
GEORGETOWN DIVIDE RESOURCE CONSERVATION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 12: UNEARED REVENUE:

The District made an agreement with El Dorado County to receive four years of future County base funding in the June 30, 2017 fiscal year. The District had upfront costs on projects and needed funds to pay projects costs. The agreement provided $325,400 of funding ($81,350 x 4 years) to the District for fiscal year June 30, 2017.

The amount of unearned revenue on the statement of activities at June 30, 2019 is as follows:

- Unearned revenue, July 1, 2018: $244,050
- Annual allocation amount: $(81,350)
- Unearned revenue, June 30, 2019: $162,700

NOTE 13: DEFINED BENEFIT RETIREMENT PLAN

Plan Description and Benefits:

The District contributes to the California Public Employees Retirement System (CalPERS), a cost sharing multiple employer defined benefit pension plan. Effective on January 1, 2013, in accordance with Public Employees' Pension Reform Act (PEPRA), new employees who meet the definition of new member of CalPERS will have benefit formulas calculated as 2% at 62. The District participates in the miscellaneous 2% at 55 pool. CalPERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. CalPERS acts as a common investment and administrative agent for participating public employers within the State of California. CalPERS requires agencies with less than 100 active members in the plan to participate in the risk pool. All District permanent employees are eligible to participate in the system. Benefits vest after five years of service. A menu of benefits provisions as well as other requirements is established by State Statutes within the Public Employees Retirement Law. The plan selects optional benefit provisions from the benefit menu by contract with CalPERS and adopts those benefits through District resolution. CalPERS issues a separate comprehensive annual financial report. Copies of the CalPERS' annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, California, 95814.

The Plan's provisions in effect at June 30, 2019 are summarized as follows:

<table>
<thead>
<tr>
<th>Benefit formula</th>
<th>Classic</th>
</tr>
</thead>
<tbody>
<tr>
<td>Benefit formula</td>
<td>2% @ 55</td>
</tr>
<tr>
<td>Benefit vesting schedule</td>
<td>5 years of service</td>
</tr>
<tr>
<td>Benefit payannets</td>
<td>monthly for life</td>
</tr>
<tr>
<td>Required employee contribution rate</td>
<td>6.896%</td>
</tr>
<tr>
<td>Required employer contribution rate</td>
<td>10.152%</td>
</tr>
</tbody>
</table>
NOTE 13: DEFINED BENEFIT RETIREMENT PLAN (Continued)

Plan Description and Benefits (Continued)

Contributions - Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2019, the contributions recognized as part of pension expense were as follows:

Contributions - employer $ 8,691

At June 30, 2019 the unpaid employee contribution for CalPERS amounted to $3,827. This liability of the District employees to the District covers the period July 2011 through February 2014 and has resulted from administrative problems in setting up employee withholding and the corresponding payments to CalPERS. The District is collecting $50 @ month from each of the three individuals involved.

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2019, the District reported net pension liability as follows:

Net pension liability $9,503

<table>
<thead>
<tr>
<th>Miscellaneous Plan</th>
</tr>
</thead>
<tbody>
<tr>
<td>Proportion June 30, 2018</td>
</tr>
<tr>
<td>0.0002631%</td>
</tr>
<tr>
<td>Proportion June 30, 2019</td>
</tr>
<tr>
<td>0.0002522%</td>
</tr>
</tbody>
</table>

Change - Increase / (Decrease) -0.0000109%

For the year ended June 30, 2019, the District recognized pension expense of $3,498
NOTE 13: DEFINED BENEFIT RETIREMENT PLAN (Continued)

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

<table>
<thead>
<tr>
<th>Changes of Assumptions</th>
<th>Deferred Outflows of Resources</th>
<th>deferred Inflows of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$ 1,083</td>
<td>$ 266</td>
</tr>
<tr>
<td>Differences between Expected and Actual Experience</td>
<td>365</td>
<td>124</td>
</tr>
<tr>
<td>Differences between projected and actual investment earnings</td>
<td>46</td>
<td>-</td>
</tr>
<tr>
<td>Differences between Employer's Contributions and Proportionate Share of Contributions</td>
<td>4,423</td>
<td>-</td>
</tr>
<tr>
<td>Change in Employer's Proportion</td>
<td>5,637</td>
<td>457</td>
</tr>
<tr>
<td>Pension contribution made subsequent to measurement date</td>
<td>8,691</td>
<td>-</td>
</tr>
<tr>
<td>Total</td>
<td>$ 20,245</td>
<td>$ 847</td>
</tr>
</tbody>
</table>

$8,691 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<table>
<thead>
<tr>
<th>Fiscal Year Ending June 30:</th>
<th>Deferred outflows of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020</td>
<td>$ 6,520</td>
</tr>
<tr>
<td>2021</td>
<td>3,488</td>
</tr>
<tr>
<td>2022</td>
<td>785</td>
</tr>
<tr>
<td>2023</td>
<td>(85)</td>
</tr>
<tr>
<td>2024</td>
<td>-</td>
</tr>
<tr>
<td>Thereafter</td>
<td>-</td>
</tr>
<tr>
<td>Total</td>
<td>$ 10,708</td>
</tr>
</tbody>
</table>
NOTE 13: DEFINED BENEFIT RETIREMENT PLAN (Continued)

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

For the measurement period ending June 30, 2018 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2017 total pension liability. The June 30, 2018 total pension liability were based on the following actuarial methods and assumptions:

<table>
<thead>
<tr>
<th>Actuarial Cost Method</th>
<th>Entry Age Normal in accordance with the requirements of GASB 68</th>
</tr>
</thead>
<tbody>
<tr>
<td>Actuarial Assumptions</td>
<td>Discriment Rate 7.15% Inflation 2.50% Salary Increases Varies by Entry Age and Service Mortality Rate Tabl Derived using CalPERS' Membership Data for all Funds Post Retiremet Benefit Increase Contract COLA up to 2.0% until Purchasing Power Protection Allowance Floor on Purchasing Power Applies, 2.50% thereafter</td>
</tr>
</tbody>
</table>

Long-term Expected Rate of Return - The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows.

Using historical returns of all of the funds’ asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses. The expected real rates of return by asset class are as followed:

24
NOTE 13: DEFINED BENEFIT RETIREMENT PLAN (Continued)

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

<table>
<thead>
<tr>
<th>Asset Class (1)</th>
<th>Assumed Asset Allocation</th>
<th>Real Return Years 1-10 (2)</th>
<th>Real Return Years 11+ (3)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Global equity</td>
<td>50.00%</td>
<td>4.80%</td>
<td>4.98%</td>
</tr>
<tr>
<td>Fixed income</td>
<td>28.00%</td>
<td>1.00%</td>
<td>2.62%</td>
</tr>
<tr>
<td>Inflation assets</td>
<td>0.00%</td>
<td>0.77%</td>
<td>1.81%</td>
</tr>
<tr>
<td>Private equity</td>
<td>8.00%</td>
<td>6.30%</td>
<td>7.23%</td>
</tr>
<tr>
<td>Real assets</td>
<td>13.00%</td>
<td>3.75%</td>
<td>4.93%</td>
</tr>
<tr>
<td>Liquidity</td>
<td>1.00%</td>
<td>0.00%</td>
<td>-0.92%</td>
</tr>
</tbody>
</table>

(1) In the System's CAFR, Fixed income is included in Global Debt Securities; Liquidity is included in Short-term investments; Inflation assets are included in both Global Equity Securities and Global Debt Securities.

(2) An expected inflation of 2.00% used for this period.

(3) An expected inflation of 2.92% used for this period.

Discount Rate

The discount rate used to measure the total pension liability was 7.15%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Subsequent Events

There were no subsequent events that would materially affect the results presented in this disclosure.

Amortization of Deferred Outflows and Deferred Inflows of Resources

Under GASB 68, gains and losses related to changes in total pension liability and fiduciary net position are recognized in pension expense systematically over time. The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense. The amortization period differs depending on the source of the gain or loss:
NOTE 13: DEFINED BENEFIT RETIREMENT PLAN (Continued)

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

| Net difference between projected and actual earnings on pension plan investments | 5-year straight-line amortization |
| All other amount | Straight-line amortization over the expected average remaining service lifetime (EARSL) of all members that are provided with benefits (active, inactive, and retired) as of the beginning of the measurement period |

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

<table>
<thead>
<tr>
<th>Employer's Net Pension Liability/(Asset) - Miscellaneous</th>
<th>Discount Rate -1%</th>
<th>Current Discount Rate</th>
<th>Discount Rate +1%</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$24,812</td>
<td>$9,503</td>
<td>$(3,134)</td>
</tr>
</tbody>
</table>

Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.
REQUIRED SUPPLEMENTARY INFORMATION
GEORGETOWN DIVIDE RESOURCE CONSERVATION DISTRICT  
BUDGETARY COMPARISON INFORMATION – GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2019  

<table>
<thead>
<tr>
<th>REVENUES</th>
<th>Original Budget</th>
<th>Final Budget</th>
<th>Actual</th>
<th>Over (Under) Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Projects/Grants</td>
<td>$ 663,214</td>
<td>$ 663,214</td>
<td>$ 642,758</td>
<td>$ (20,460)</td>
</tr>
<tr>
<td>Charges for services:</td>
<td>2,000</td>
<td>2,000</td>
<td>1,449</td>
<td>(551)</td>
</tr>
<tr>
<td>Contribution - El Dorado County</td>
<td>81,350</td>
<td>81,350</td>
<td>-</td>
<td>(81,350)</td>
</tr>
<tr>
<td>Interest income</td>
<td>500</td>
<td>500</td>
<td>10,004</td>
<td>9,504</td>
</tr>
<tr>
<td>Total revenues</td>
<td>747,064</td>
<td>747,064</td>
<td>654,211</td>
<td>(92,853)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>EXPENDITURES</th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries and benefits</td>
<td>124,128</td>
<td>124,128</td>
<td>110,664</td>
<td>13,464</td>
</tr>
<tr>
<td>Insurance</td>
<td>5,000</td>
<td>5,000</td>
<td>4,015</td>
<td>985</td>
</tr>
<tr>
<td>Memberships</td>
<td>4,675</td>
<td>4,675</td>
<td>4,189</td>
<td>486</td>
</tr>
<tr>
<td>Office expense</td>
<td>200</td>
<td>200</td>
<td>613</td>
<td>(413)</td>
</tr>
<tr>
<td>Postage</td>
<td>500</td>
<td>500</td>
<td>918</td>
<td>(418)</td>
</tr>
<tr>
<td>Software</td>
<td>500</td>
<td>500</td>
<td>-</td>
<td>500</td>
</tr>
<tr>
<td>Subscription/newspaper/journals</td>
<td>200</td>
<td>200</td>
<td>124</td>
<td>76</td>
</tr>
<tr>
<td>Books/manuals</td>
<td>100</td>
<td>100</td>
<td>-</td>
<td>100</td>
</tr>
<tr>
<td>Printing &amp; duplicating services</td>
<td>100</td>
<td>100</td>
<td>141</td>
<td>(41)</td>
</tr>
<tr>
<td>Professional &amp; specialized services</td>
<td>29,340</td>
<td>29,340</td>
<td>5,000</td>
<td>24,340</td>
</tr>
<tr>
<td>Final data processing</td>
<td>144</td>
<td>144</td>
<td>2</td>
<td>142</td>
</tr>
<tr>
<td>Publication &amp; legal notices</td>
<td>100</td>
<td>100</td>
<td>104</td>
<td>(4)</td>
</tr>
<tr>
<td>Rent &amp; lease: equipment $-$</td>
<td>100</td>
<td>100</td>
<td>-</td>
<td>100</td>
</tr>
<tr>
<td>Minor equipment 1,000 104</td>
<td>100</td>
<td>100</td>
<td>691</td>
<td>(591)</td>
</tr>
<tr>
<td>Special dept. expense</td>
<td>2,000</td>
<td>2,000</td>
<td>10,747</td>
<td>(8,747)</td>
</tr>
<tr>
<td>Education materials</td>
<td>100</td>
<td>100</td>
<td>-</td>
<td>100</td>
</tr>
<tr>
<td>Special projects</td>
<td>575,893</td>
<td>575,893</td>
<td>541,905</td>
<td>33,988</td>
</tr>
<tr>
<td>Staff development</td>
<td>100</td>
<td>100</td>
<td>16</td>
<td>84</td>
</tr>
<tr>
<td>Transportation &amp; travel</td>
<td>2,000</td>
<td>2,000</td>
<td>1,116</td>
<td>884</td>
</tr>
<tr>
<td>Mileage: employee</td>
<td>600</td>
<td>600</td>
<td>110</td>
<td>490</td>
</tr>
<tr>
<td>Travel and trans - Ed outreach</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Fixed assets: equipment</td>
<td>100</td>
<td>100</td>
<td>-</td>
<td>100</td>
</tr>
<tr>
<td>Contingencies</td>
<td>1,084</td>
<td>1,084</td>
<td>-</td>
<td>1,084</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>747,064</td>
<td>747,064</td>
<td>680,355</td>
<td>66,709</td>
</tr>
</tbody>
</table>

| Excess of revenues over expenditures | $ - | $ - | $ (26,144) | $ (26,144) |

The accompanying note is an integral part of this statement.
GEORGETOWN DIVIDE RESOURCE CONSERVATION DISTRICT
NOTE TO REQUIRED SUPPLEMENTAL INFORMATION
JUNE 30, 2019

The District prepares an expenditure budget annually which is approved by the Board of Directors setting forth the contemplated fiscal requirements. The District's budget is maintained on the modified accrual basis of accounting. The results of operations are presented in the budget to actual schedule in accordance with the budgetary basis.

Reported budget amounts reflect the annual as originally adopted and the final adopted amounts. There were no amendments to the budget during the year ended June 30, 2019. The budget amounts are based on estimates of the District's expenditures and the proposed means of financing them. Actual expenditures for certain line items may vary significantly from the budget due to timing of such expenditures.
### Last Ten Fiscal Years *

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Proportion of the Net Pension Liability</th>
<th>Proportionate Share of the Plan's Pension Liability</th>
<th>Covered Payroll</th>
<th>Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll</th>
<th>Proportionate Share of the Plan's Fiduciary Net Position</th>
<th>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015</td>
<td>0.010000%</td>
<td>6,406</td>
<td>80,156</td>
<td>7.99%</td>
<td>31,341</td>
<td>83.03%</td>
</tr>
<tr>
<td>2016</td>
<td>0.016000%</td>
<td>4,497</td>
<td>80,156</td>
<td>5.61%</td>
<td>54,153</td>
<td>92.33%</td>
</tr>
<tr>
<td>2017</td>
<td>0.008310%</td>
<td>7,191</td>
<td>80,156</td>
<td>8.97%</td>
<td>63,356</td>
<td>89.81%</td>
</tr>
<tr>
<td>2018</td>
<td>0.026310%</td>
<td>10,370</td>
<td>54,584</td>
<td>19.00%</td>
<td>85,729</td>
<td>89.21%</td>
</tr>
<tr>
<td>2019</td>
<td>0.000252%</td>
<td>9,503</td>
<td>53,921</td>
<td>17.62%</td>
<td>103,667</td>
<td>91.69%</td>
</tr>
</tbody>
</table>

**Notes to Schedule:**

**Benefit Changes:** For 2019, the figures above do not include any liability impact that may have resulted from plan changes which occurred after the June 30, 2017, valuation date. This applies for June 30, 2017, valuation date. This applies for voluntary benefit changes as well as offers of Two Years Additional Service Credit (a.k.a. Golden Handshakes).

* Fiscal year 2015 was the first of implementation, therefore only five years are shown.
GEORGETOWN DIVIDE RESOURCE CONSERVATION DISTRICT
SCHEDULE OF PENSION PLAN CONTRIBUTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Contractually Required Contribution (Actuarially Determined)</th>
<th>Contributions in Relation to the Actuarially Determined Contributions</th>
<th>Contribution Deficiency (Excess)</th>
<th>Covered Payroll</th>
<th>Contributions as a Percentage of Covered Payroll</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015</td>
<td>$7,712</td>
<td>$7,712</td>
<td>-</td>
<td>$80,156</td>
<td>22.60%</td>
</tr>
<tr>
<td>2016</td>
<td>$15,863</td>
<td>$15,863</td>
<td>-</td>
<td>$80,156</td>
<td>17.74%</td>
</tr>
<tr>
<td>2017</td>
<td>$8,866</td>
<td>$8,866</td>
<td>-</td>
<td>$80,156</td>
<td>11.06%</td>
</tr>
<tr>
<td>2018</td>
<td>$9,522</td>
<td>$9,522</td>
<td>-</td>
<td>$54,584</td>
<td>17.44%</td>
</tr>
<tr>
<td>2019</td>
<td>$9,167</td>
<td>$9,167</td>
<td>-</td>
<td>$53,921</td>
<td>17.00%</td>
</tr>
</tbody>
</table>

Notes to Schedule:

The actuarial methods and assumptions used to set the actuarially determined contributions are as follows:

<table>
<thead>
<tr>
<th>Actuarial Cost Method</th>
<th>Entry Age Normal</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amortization Method/Period</td>
<td>Level Percentage of Payroll</td>
</tr>
<tr>
<td>Asset Valuation Method</td>
<td>Market Value</td>
</tr>
<tr>
<td>Inflation</td>
<td>2.75%</td>
</tr>
<tr>
<td>Salary Increases</td>
<td>Varies by Entry Age and Service</td>
</tr>
<tr>
<td>Payroll Growth</td>
<td>3.00%</td>
</tr>
<tr>
<td>Investment Rate of Return</td>
<td>7.15% Net of Pension Plan Investment and Administrative Expenses, includes inflation</td>
</tr>
<tr>
<td>Retirement Age</td>
<td>The probabilities of retirement are based on the 2010 CalPERS Experience Study for the period from 1997 to 2007</td>
</tr>
<tr>
<td>Mortality</td>
<td>The probabilities of mortality are based on the 2010 CalPERS Experience Study for the period from 1997 to 2007. Pre-retirement and post retirement mortality rates include 5 years of projected mortality improvement using Scall AA</td>
</tr>
</tbody>
</table>

* Fiscal year 2015 was the first implementation, therefore only four years are shown.
GEORGETOWN DIVIDE RESOURCE CONSERVATION DISTRICT
STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<table>
<thead>
<tr>
<th>CASH FLOWS FROM OPERATING ACTIVITIES</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash received from grants</td>
<td>$519,863</td>
</tr>
<tr>
<td>Cash received from goods and services</td>
<td>(110,304)</td>
</tr>
<tr>
<td>Cash payments to employees and benefits</td>
<td>(671,303)</td>
</tr>
<tr>
<td>Net cash provided (used) by operating activities</td>
<td>(261,744)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Net cash provided (used) by non-capital financing activities</td>
<td>-</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Net cash provided (used) from capital and related financing activities</td>
<td>-</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>CASH FLOWS FROM INVESTING ACTIVITIES</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest income</td>
<td>10,004</td>
</tr>
<tr>
<td>Net cash provided (used) from investing activities</td>
<td>10,004</td>
</tr>
<tr>
<td>Net increase (decrease) in Cash</td>
<td>(251,740)</td>
</tr>
<tr>
<td>Cash - beginning of year</td>
<td>551,081</td>
</tr>
<tr>
<td>Cash - end of year</td>
<td>$299,341</td>
</tr>
</tbody>
</table>

32
EL DORADO COUNTY RESOURCE CONSERVATION DISTRICT
BOARD OF DIRECTORS AND ADMINISTRATION
JUNE 30, 2019

BOARD OF DIRECTORS

MEMBER
Charles Mitchell
Dale Pierce
Chrisandra Flores
Sara Jones
John James II

OFFICE
President
Vice President
Secretary
Director
Director

PERSONNEL

Mark Egbert--District Manager
EL DORADO COUNTY RESOURCE CONSERVATION DISTRICT
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JUNE 30, 2019

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INDEPENDENT AUDITOR’S REPORT

To the Governing Board of
El Dorado County Resource Conservation District
Placerville, California

We have audited the accompanying financial statements of the governmental activities and each major fund of the El Dorado County Resource Conservation District as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements as listed in the table of contents.

Management’s Responsibility for the Financial Statements

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

Auditor’s Responsibility

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

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

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

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 El Dorado County Resource Conservation District, as of June 30, 2019, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America. Other Matters

Required Supplementary Information

The Management's Discussion and Analysis is not a required part of the financial statements but is supplemental information required by the Government Auditing Standards Board. Management has elected to omit the Management's Discussion and Analysis.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, Schedule of Proportionate Share of the Net Pension Liability, Schedule of Pension Plan Contribution on pages 29–30, page 31, and page 32 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements.

The information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

David Farnsworth, CPA
Dublin, CA
May xx, 2020
GOVERNMENT-WIDE FINANCIAL STATEMENTS
EL DORADO COUNTY RESOURCE CONSERVATION DISTRICT  
STATEMENT OF NET POSITION  
JUNE 30, 2019

<table>
<thead>
<tr>
<th>ASSETS</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Cash and investments (Note 4)</td>
<td>$ 948,562</td>
</tr>
<tr>
<td></td>
<td>Accounts receivable</td>
<td>334,541</td>
</tr>
<tr>
<td></td>
<td>Prepaid expenses</td>
<td>6,218</td>
</tr>
<tr>
<td></td>
<td>Capital assets, net of accumulated depreciation (Note 7)</td>
<td>578</td>
</tr>
<tr>
<td></td>
<td>Total assets</td>
<td>1,289,899</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>DEFERRED OUTFLOWS OF RESOURCES</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Deferred outflows of resources for pension</td>
<td>$ 27,399</td>
<td></td>
</tr>
<tr>
<td>Total assets and deferred outflows</td>
<td>$ 1,317,298</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>LIABILITIES</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Current liabilities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Vouchers payable</td>
<td>$ 162,910</td>
<td></td>
</tr>
<tr>
<td>Salaries and benefits payable</td>
<td>2,710</td>
<td></td>
</tr>
<tr>
<td>Customer deposits</td>
<td>76,421</td>
<td></td>
</tr>
<tr>
<td>Total current liabilities</td>
<td>242,041</td>
<td></td>
</tr>
<tr>
<td>Long-term liabilities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Compensated absences</td>
<td>38,581</td>
<td></td>
</tr>
<tr>
<td>Unearned revenue (Note 14)</td>
<td>162,700</td>
<td></td>
</tr>
<tr>
<td>Net pension liability (Note 15)</td>
<td>6,711</td>
<td></td>
</tr>
<tr>
<td>Total long-term liabilities</td>
<td>207,992</td>
<td></td>
</tr>
<tr>
<td>Total liabilities</td>
<td>450,033</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>DEFERRED INFLOWS OF RESOURCES</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Deferred inflows of resources for pension</td>
<td>790</td>
<td></td>
</tr>
<tr>
<td>Total liabilities and deferred inflows</td>
<td>450,823</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>NET POSITION</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Net invested in capital assets</td>
<td>578</td>
<td></td>
</tr>
<tr>
<td>Restricted</td>
<td>278,741</td>
<td></td>
</tr>
<tr>
<td>Unrestricted</td>
<td>587,156</td>
<td></td>
</tr>
<tr>
<td>Total net position</td>
<td>$ 866,475</td>
<td></td>
</tr>
</tbody>
</table>

The accompanying notes are an integral part of these financial statements.
EL DORADO COUNTY RESOURCE CONSERVATION DISTRICT  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<table>
<thead>
<tr>
<th>EXPENSES</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Project/grants - costs</td>
<td>$ 571,401</td>
</tr>
<tr>
<td>Community service</td>
<td>19,992</td>
</tr>
<tr>
<td>Depreciation</td>
<td>135</td>
</tr>
<tr>
<td>Total expenses</td>
<td>591,528</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>PROGRAM REVENUES</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Projects/grants</td>
<td>540,971</td>
</tr>
<tr>
<td>Seedling program, net (Note 13)</td>
<td>(11,632)</td>
</tr>
<tr>
<td>Total program revenues</td>
<td>529,339</td>
</tr>
<tr>
<td>Net program revenues (expenses)</td>
<td>(62,189)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>GENERAL REVENUES</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Contribution - El Dorado County (Note 14)</td>
<td>81,350</td>
</tr>
<tr>
<td>Interest income</td>
<td>16,411</td>
</tr>
<tr>
<td>Other income</td>
<td>159</td>
</tr>
<tr>
<td>Total general revenues</td>
<td>97,920</td>
</tr>
</tbody>
</table>

| Change in net position             | 35,731 |
| Net position, beginning of year    | 830,744 |
| Net position, end of year          | $ 866,475 |

The accompanying notes are an integral part of these financial statements.
FUND FINANCIAL STATEMENTS
## EL DORADO COUNTY RESOURCE CONSERVATION DISTRICT
### BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2019

<table>
<thead>
<tr>
<th>Assets</th>
<th>General Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and investments</td>
<td>$ 948,562</td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>292,615</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>6,218</td>
</tr>
<tr>
<td><strong>Total assets</strong></td>
<td>$ 1,247,395</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Liabilities and Fund Balances</th>
<th>General Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Liabilities</strong></td>
<td></td>
</tr>
<tr>
<td>Vouchers payable</td>
<td>$ 162,910</td>
</tr>
<tr>
<td>Salaries and benefits payable</td>
<td>2,710</td>
</tr>
<tr>
<td>Customer deposits</td>
<td>76,421</td>
</tr>
<tr>
<td><strong>Total liabilities</strong></td>
<td>242,041</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Fund Balances</th>
<th>General Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nonspendable</td>
<td></td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>6,218</td>
</tr>
<tr>
<td>Restricted</td>
<td>278,741</td>
</tr>
<tr>
<td>Unassigned</td>
<td>720,395</td>
</tr>
<tr>
<td><strong>Total fund balances</strong></td>
<td>1,005,354</td>
</tr>
</tbody>
</table>

| Total liabilities and fund balances| $ 1,247,395  |

The accompanying notes are an integral part of these financial statements.
EL DORADO COUNTY RESOURCE CONSERVATION DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Fund balances of governmental funds $1,005,354

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

Capital assets, net of accumulated depreciation, are not current financial resources and are not included in the governmental funds 578

Accounts receivable collected after 60 days of year-end are not current financial resources and are not included in the governmental funds 41,926
Deferred outflows related to pensions 27,399

Long-term liabilities are not reported in governmental funds:

Unearned revenue (162,700)
Compensated absences (38,581)
Net pension liability (6,711)

Deferred inflows related to pensions (790)

Net position of governmental activities $ 866,475

The accompanying notes are an integral part of these financial statements.
EL DORADO COUNTY RESOURCE CONSERVATION DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

REVENUES

<table>
<thead>
<tr>
<th>Description</th>
<th>General Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>Projects/grants</td>
<td>$ 499,045</td>
</tr>
<tr>
<td>Seedling program, net (Note 12)</td>
<td>(11,532)</td>
</tr>
<tr>
<td>Interest income</td>
<td>16,411</td>
</tr>
<tr>
<td>Other income</td>
<td>159</td>
</tr>
<tr>
<td>Total revenues</td>
<td>$ 503,983</td>
</tr>
</tbody>
</table>

EXPENDITURES

<table>
<thead>
<tr>
<th>Description</th>
<th>General Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>Projects/grants - costs</td>
<td>567,047</td>
</tr>
<tr>
<td>Community service</td>
<td>19,992</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>587,039</td>
</tr>
</tbody>
</table>

Excess of revenues over expenditures / Net change in fund balances

<table>
<thead>
<tr>
<th>Description</th>
<th>General Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>Excess of revenues over expenditures / Net change in fund balances</td>
<td>(83,056)</td>
</tr>
</tbody>
</table>

FUND BALANCES

<table>
<thead>
<tr>
<th>Description</th>
<th>General Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fund balances - beginning of year</td>
<td>1,053,606</td>
</tr>
<tr>
<td>Prior period adjustment</td>
<td>34,804</td>
</tr>
<tr>
<td>Fund balances - beginning of year, adjusted</td>
<td>1,088,410</td>
</tr>
<tr>
<td>Fund balance - end of year</td>
<td>$ 1,005,354</td>
</tr>
</tbody>
</table>

The accompanying notes are an integral part of these financial statements.
EL DORADO COUNTY RESOURCE CONSERVATION DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Net change in fund balances - governmental funds $ (83,056)

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

Revenues collected after 60 days are not reported as current financial resources and not reported in the governmental funds. 41,926
Contribution from El Dorado County is not considered a current financial resources and not reported in the governmental funds. 81,350

Depreciation expense related to capital assets is recognized in the statement of activities, but is not reported in the funds financial statements (135)

Pension (GASB 68) expense (577)

Change in compensated absences are measured by the amounts earned during the fiscal year. In governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts paid). (3,777)

Change in net position of governmental activities $ 35,731

The accompanying notes are an integral part of these financial statements.
NOTES TO FINANCIAL STATEMENTS
NOTE 1. RESOURCE CONSERVATION DISTRICT'S BACKGROUND

Resource Conservation Districts (RCDs), which derived from soil conservation districts, emerged in California during the 1930s and 1940s. In 1935, the Federal Government passed legislation establishing the Soil Conservation Service to address the impacts of drought and soil loss resulting from the "Dust Bowl" crisis in the early 1930s. In 1937, President Roosevelt recommended to the Governors of each state to pursue legislation allowing local landowners to form soil conservation districts. These soil conservation districts were originally empowered to manage soil and water resources for conservation. These powers were expanded to include related resources such as fish and wildlife habitat, the responsibility was divided among counties, and the name was changed to Resource Conservation Districts. Formed as independent local liaisons between the federal government and landowners, conservation districts work closely with the United States Department of Agriculture (USDA) Natural Resources Conservation Services (formerly the Soil Conservation Service).

RCDs are grassroots government organizations that advise and assist individual landowners and public agencies in planning and implementing conservation practices for the protection, restoration, or development of land, water, and related natural resources. As a local government entity, RCDs can work with any local, state or federal agency through simple cooperative agreements. Many times, the RCD can get conservation activities on the ground faster, cheaper and with greater local sensitivity than any other government agency.

RCDs work in urban areas as well as with farmers and ranchers on agricultural related concerns. California's size and geographical diversity, along with an ever-growing population, make natural resources stewardship a great challenge in the Golden State. California currently has 103 RCDs, most of which are funded largely through grants, although a few of the RCDs receive limited funds through county property tax revenues. The Department of Conservation and the Natural Resources Conservation Service (NRCS) provide training and in-kind support, as well as a watershed grant program for districts.

State Law and Governing Statutes RCDs are "single purpose special districts" organized under the State Public Resources Code, Division 9 (Sections 9001-9978). A central component of Division 9 is its authorization for RCDs to be formed for the purpose of addressing local resource conservation needs. Particular emphasis is placed upon the conservation of soil and water resources, although, under the Code, an RCD may be formed for the control of runoff, the prevention or control of soil erosion, the development and distribution of water, and improvement of land capabilities, wildlife habitat restoration, forest fuel management, conservation education and much more. Each RCD within the state of California is an autonomous special district; as such, each district is able to define its own local goals and objectives based on the issues and needs within its service areas, defined by population and development.

Each District is governed and managed by a locally elected volunteer board of directors, consisting of five, seven or nine trustees that reside within the district. The board members may be elected or appointed by the Board of Supervisors based upon the recommendations of the supervisor(s) representing the district area.

Description and Analysis

El Dorado County and Georgetown Divide RCDs share office, staff, and operations; however, they retain separate governing boards and funding sources. For these reasons, this section will first outline the differences between the districts, followed by a description of similar funding mechanisms and the projects and programs in which both districts participate.
NOTE 2. FORMATION

El Dorado County RCD (EDCRCD) was formed in 1939 by election of the landowners pursuant to the provisions of the California Public Resources Code. At the time, it was the second RCD in California. Prior to district formation, the area was an Erosion Control Demonstration Area administered by the Soil Erosion Service. Due to serious erosion problems on hillside orchards, the District was reorganized as the EDCRCD. This District was created to address soil and other resource management problems in the southern portion of El Dorado County and promote sound land management practices by working with landowners on a voluntary basis to promote good stewardship. In an early action by the original board of directors, they declared that the purpose of the district is "to conserve, improve and properly use all the soil, water, wildlife, plant and related resources for the benefit of all the people."

The following in-kind materials and services are provided by the USDA/NRCS to the RCD:

- Office space
- Utilities
- Use of vehicle
- Office equipment—copier, printers, fax and telephone
- IT services
- Office supplies

NOTE 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the standard-setting body for establishing GAAP for state and local government organizations. The District's significant accounting policies are described below.

Measurement Focus and Basis of Accounting

The District reports a General Fund that is used to account for all financial resources except those required or designated by the Board of Directors to be accounted for in another fund.

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 flow takes place. Non-exchange transactions, in which the District gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants, entitlements and donations. Revenues from grants, entitlements and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers revenues to be available if they are collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Revenues that are accrued include property taxes, interest income, and charges for current services. Revenues that are not accrued include permits and fines, forfeitures, and penalties, if applicable. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due. General capital assets are reported as expenditures in governmental funds. Proceeds of general long-term and capital assets are reported as other financing sources.
NOTE 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

a) Capital Assets

Capital assets are recorded at historical cost if purchased or constructed. Amortization of assets acquired under capital lease is included in depreciation. Equipment are depreciated using the straight-line method over their estimated useful lives.

b) Budget

In accordance with the provisions of Sections 13901 through 13906 of the California Health & Safety Code and other statutory provisions, commonly known as the Budget Act, the District prepares and legally adopts a final budget for each fiscal year.

c) Compensated Absences

Vested or accumulated vacation and comp. time that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability. Sick pay is not vested.

d) Cash and Investments

The District maintains a cash balance with the Treasurer of El Dorado County in an interest-bearing pooled investment account. Conservation Easement funds are invested with LAIF (State of California pooled investment fund). All cash invested is within the State statutes.

e) Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plans (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

f) Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results may differ from those estimates.

g) Deferred Outflows of Resources

A deferred outflow of resources represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense) until that future time.
NOTE 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

h) Deferred Inflows of Resources

A deferred inflow of resources represents an acquisition of net position that applies to a future period and therefore will not be recognized as an inflow of resources (revenue) until that future time.

i) Net Position

Net position is classified in the following categories:

Net Investment in capital assets - groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduce this category.

Restricted - presents external restrictions imposed by creditors, grantors, contributors or laws and regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted - represents the net position of the District, which are not restricted or invested in capital assets net of related debt.

j) Fund Balances

Nonspendable Fund Balance - This component of fund balance consists of assets not in spendable fund, either because they will never convert to cash (such as prepaid items) or must remain intact pursuant to legal or contractual requirements (such as the principal of a permanent endowment).

Committed - includes fund balance amount that can only be used for specific purposes pursuant to constraints imposed by the formal actions of the District's Board of Directors.

Assigned - includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed.

Unassigned - includes fund balance which has not been classified within the above-mentioned categories.
NOTE 4. CASH AND INVESTMENTS

Cash and investments at June 30, 2019 are classified in the accompanying financial statements as follows:

Cash and investments consist of the following:

- Imprest cash: $25
- Cash with County - general: $488,607
- Cash with County - seedling program: $181,189
- LAIF - Easement: $278,741

Total cash and investments: $948,562

Allocated:

- Operating: $669,821
- Restricted: $278,741

Total cash and investments: $948,562

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools such as the El Dorado County Investment Pools.

The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure District deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.
NOTE 4. CASH AND INVESTMENTS (Continued)

Investment in El Dorado County Investment Pool

<table>
<thead>
<tr>
<th>Investment Measured at Net Asset Value</th>
<th>Fair Value</th>
<th>Unfunded Commitments</th>
<th>Redemption Frequency (if currently eligible)</th>
<th>Redemption Notice Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pooled Investments</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Imprest cash</td>
<td>$25</td>
<td>N/A</td>
<td>Daily</td>
<td>1 Day</td>
</tr>
<tr>
<td>Cash with County - general</td>
<td>488,607</td>
<td>N/A</td>
<td>Daily</td>
<td>1 Day</td>
</tr>
<tr>
<td>Cash with County - seedling program</td>
<td>181,189</td>
<td>N/A</td>
<td>Daily</td>
<td>1 Day</td>
</tr>
<tr>
<td>LAIF - Easement</td>
<td>278,741</td>
<td>N/A</td>
<td>Daily</td>
<td>1 Day</td>
</tr>
<tr>
<td>Total investments measured at the NAV</td>
<td>$948,562</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The District is a participant in the El Dorado County Investment Pool that is regulated by the California Government Code under the oversight of the Treasurer of the County of El Dorado. The carrying amount of the District's investment in this pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by El Dorado County for the entire portfolio (in relation to the amortized cost of that portfolio). There are no limitations or restrictions on withdrawal and the fund's authority does not impose liquidity fees or redemption gates.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways the District manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio matures or comes close to maturity evenly over time as necessary to provide requirements for cash flow and liquidity needed for operations. Information about the sensitivity of the fair values of the District's investments to market rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity date.

Due to the immaterial nature of the fair value difference, the El Dorado County Treasurer’s Investment Pool cash balances are reflected at their carrying amount in the financial statements.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code, the District's investment policy, or debt agreements, and the actual rating as of year-end for each investment type.
NOTE 4. CASH AND INVESTMENTS (Continued)

Credit ratings as of June 30, 2019, consisted of the following:

<table>
<thead>
<tr>
<th>Investment Type</th>
<th>Amount</th>
<th>Minimum Legal Ratio</th>
<th>Exempt from Disclosure</th>
<th>Ratings</th>
</tr>
</thead>
<tbody>
<tr>
<td>El Dorado county investment pool</td>
<td>$669,821</td>
<td>N/A</td>
<td>$669,821</td>
<td>N/A</td>
</tr>
<tr>
<td>LAIF</td>
<td>278,741</td>
<td>N/A</td>
<td>278,741</td>
<td>N/A</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$948,562</strong></td>
<td></td>
<td><strong>$948,562</strong></td>
<td></td>
</tr>
</tbody>
</table>

NOTE 5. HOME DEPOT CONSERVATION EASEMENT

On January 22, 2004, the El Dorado County Resource Conservation District (RCD) entered into a Perpetual Conservation Easement Agreement with Home Depot U.S.A., Inc. to establish a 1.5 acre Preserve along Hangtown Creek, located in the Placerville area. It is the purpose of this easement to assure that the Preserve Area will be retained forever in an open space condition. The RCD received an endowment to act as Preserve Manager of the easement. As Preserve Manager, the RCD shall perform such preservation and maintenance of the Preserve Area as described in the Operations and Maintenance Plan. The easement is transferable, and the RCD may assign its rights and obligations under this easement to a qualified organization. Easement funds are maintained in the LAIF account.

NOTE 6. DEFERRED COMPENSATION PLAN:

The District has contracted with the California Public Employee Retirement System to provide a deferred compensation program for employees as follows:

a) The District contributes 2.5% of base salary to deferred compensation for eligible employees, and

b) The District will contribute to deferred compensation (457 Plan) accounts on behalf of participating department heads in the amount of 10% of the amount contributed by the employee and the District during the prior calendar year not to exceed $800.

District Contributions amounts to:

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2019</td>
<td>$2,100</td>
</tr>
</tbody>
</table>

18
NOTE 7. CAPITAL ASSETS

The changes in capital assets for the year ended June 30, 2019 are shown below:

<table>
<thead>
<tr>
<th>Governmental Activity:</th>
<th>Balance July 1, 2018</th>
<th>Additions</th>
<th>Deletions</th>
<th>Balance June 30, 2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capital assets not being depreciated:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Land</td>
<td>-</td>
<td>$</td>
<td>$</td>
<td>-</td>
</tr>
<tr>
<td>Total capital assets not being depreciated</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Capital assets being depreciated:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Buildings and improvements</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>6,918</td>
</tr>
<tr>
<td>Equipment</td>
<td></td>
<td>6,918</td>
<td>-</td>
<td>6,918</td>
</tr>
<tr>
<td>Total capital assets being depreciated</td>
<td>6,918</td>
<td>-</td>
<td>-</td>
<td>6,918</td>
</tr>
<tr>
<td>Less accumulated depreciation for:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Buildings and improvements</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Equipment</td>
<td>-</td>
<td>(6,205)</td>
<td>(135)</td>
<td>(6,340)</td>
</tr>
<tr>
<td>Total accumulated depreciation</td>
<td>(6,205)</td>
<td>(135)</td>
<td>-</td>
<td>(6,340)</td>
</tr>
<tr>
<td>Total capital assets being depreciated, net</td>
<td>713</td>
<td>(135)</td>
<td>-</td>
<td>578</td>
</tr>
<tr>
<td>Governmental activities capital assets, net</td>
<td>$ 713</td>
<td>$ (135)</td>
<td>$ -</td>
<td>$ 578</td>
</tr>
</tbody>
</table>

Depreciation Expense was charged to governmental activities as follows:

| General Government | $ 135 |
| Total depreciation expense | $ 135 |

NOTE 8. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts, theft, damage or destruction of assets, errors and omissions, injuries to employees, and natural disasters. During fiscal year ended June 30, 2019, the District purchased commercial insurance to cover general liabilities. There were no significant reductions in coverage in the past fiscal year and there were no settlements exceeding insurance coverage for any of the past three fiscal years.

NOTE 9. SUBSEQUENT EVENTS

Management has evaluated subsequent events through May xx, 2020, the date these financial statements were available to be issued.
NOTE 10: CONTINGENCY

The District's federal and state funds which are for specific purposes are subject to review and audit by the various grantor agencies. These audits, if they were to occur, could generate expenditure disallowances under terms of the grants, which would require reimbursements by the District. The ultimate results of such audits and potential expenditure disallowances, if any, cannot presently be determined. Accordingly, no provision for any liability that may result has been made in the accompanying financial statements.

NOTE 11: GRANT STATUS

At June 30, 2019, the status of grants is as follows:

<table>
<thead>
<tr>
<th>Project Name</th>
<th>Vendor/Project</th>
<th>Agreement #</th>
<th>Total Grant/Project Award</th>
<th>Invoiced through 6/30/19</th>
<th>Project Balance</th>
<th>Amount Received through 6/30/18</th>
<th>Difference between invoiced and received effective 6/30/19</th>
<th>Project Expiration Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sy Park Vegetation Management</td>
<td>CAL FIRE</td>
<td>TAM04239</td>
<td>$1,057,000.00</td>
<td>$299,913.72</td>
<td>$297,086.28</td>
<td>$0.00</td>
<td>$299,913.72</td>
<td>6/30/2018</td>
</tr>
<tr>
<td>New York Creek Fuel Source</td>
<td>El Dorado County Fire Safe Council</td>
<td>SSI6132</td>
<td>$124,300.00</td>
<td>$124,300.00</td>
<td>$0.00</td>
<td>$124,300.00</td>
<td>$0.00</td>
<td>3/15/2019</td>
</tr>
<tr>
<td>Reduction Project</td>
<td>Dept. of Conservation</td>
<td>3016-614</td>
<td>$16,200.00</td>
<td>$16,200.00</td>
<td>$0.00</td>
<td>$16,200.00</td>
<td>$0.00</td>
<td>2/28/2019</td>
</tr>
<tr>
<td>Sierra Nevada Conservancy</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sy Park</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sy Park Vegetation Management</td>
<td>Male Deer Foundation</td>
<td>MDF/EDR</td>
<td>$60,000.00</td>
<td>$48,501.82</td>
<td>$11,498.18</td>
<td>$48,501.82</td>
<td>$0.00</td>
<td>12/1/2020</td>
</tr>
<tr>
<td>MDF</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Reforestation Project</td>
<td>CAL FIRE</td>
<td>06014902</td>
<td>$793,550.00</td>
<td>$742,231.52</td>
<td>$51,318.48</td>
<td>$677,017.66</td>
<td>$65,213.86</td>
<td>12/1/2019</td>
</tr>
<tr>
<td>Total Grants/Projects</td>
<td></td>
<td></td>
<td></td>
<td>$2,481,060.00</td>
<td>$1,184,784.83</td>
<td>$1,296,275.17</td>
<td>$901,240.85</td>
<td>$382,953.98</td>
</tr>
</tbody>
</table>
NOTE 12: SEEDLING DISTRIBUTION PROJECT

Reforestation program delivery capacity is dependent on several program areas, as well as numerous partnerships and cooperative agreements. The El Dorado County Resource Conservation District (RCD) has entered into a sales agreement with the U.S. Forest Service Placerville Nursery in July 2014. As a public agency, the RCD can act as an intermediary between private landowners and the nursery to facilitate seedling distribution. Under the terms of the agreement, the Placerville Nursery will provide tree seedlings to the RCD to be used for a variety of reforestation needs. Seedlings will be grown from native or approved seed sources including the CALFIRE seed bank or Placerville Nursery seed bank. All seedlings are produced in accordance with U.S. Forest Service grading standards. This reforestation collaborative aims to increase communications, to share information, to increase efficiencies of available resources, and to enhance mutual program capacity to meet reforestation needs.

Division 9 of the Public Resources Code §9409 allows for the District to make improvements or conduct operations on public lands, with the cooperation of the agency administering and having jurisdiction thereof, and on private lands, with the consent of the owners thereof, in furtherance of the prevention or control of soil erosion, water conservation and distribution, agricultural enhancement, and erosion stabilization, including, but not limited to, terraces, ditches, levees, and dams or other structures, and the planting of trees, shrubs, grasses, or other vegetation.

Activities for 2019 consists of the following:

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales</td>
<td>$158,231</td>
</tr>
<tr>
<td>Interest</td>
<td>3,250</td>
</tr>
<tr>
<td>Total revenues</td>
<td>161,481</td>
</tr>
<tr>
<td>Less, cost of sales</td>
<td>113,746</td>
</tr>
<tr>
<td>Gross profit</td>
<td>47,735</td>
</tr>
<tr>
<td>Expenses</td>
<td>59,367</td>
</tr>
<tr>
<td>Net income</td>
<td>$(11,632)</td>
</tr>
</tbody>
</table>

NOTE 13. PRIOR PERIOD ADJUSTMENT

The prior period adjustment in the governmental funds consist of the reversing of compensated absences from the governmental funds financial statements. Compensated absences are not current financial resources and thus should not be reported in the governmental funds financial statements.
NOTE 14: UNEARED REVENUE

The District made an agreement with El Dorado County to receive four years of future County base funding in the June 30, 2017 fiscal year. The District had upfront costs on projects and needed funds to pay projects costs. The agreement provided $325,400 of funding ($81,350 x 4 years) to the District for fiscal year June 30, 2017.

The amount of unearned revenue on the statement of activities at June 30, 2019 is as follows:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unearned revenue, July 1, 2018</td>
<td>$244,050</td>
</tr>
<tr>
<td>Annual allocation amount</td>
<td>(81,350)</td>
</tr>
<tr>
<td>Unearned revenue, June 30, 2019</td>
<td>$162,700</td>
</tr>
</tbody>
</table>

NOTE 15: DEFINED BENEFIT RETIREMENT PLAN

Plan Description and Benefits:

The District contributes to the California Public Employees Retirement System (CalPERS), a cost sharing multiple employer defined benefit pension plan. Effective on January 1, 2013, in accordance with Public Employees’ Pension Reform Act (PEPRA), new employees who meet the definition of new member of CalPERS will have benefit formulas calculated as 2% at 62. The District participates in the miscellaneous 2% at 55 pool. CalPERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. CalPERS acts as a common investment and administrative agent for participating public employers within the State of California. CalPERS requires agencies with less than 100 active members in the plan to participate in the risk pool. All District permanent employees are eligible to participate in the system. Benefits vest after five years of service. A menu of benefits provisions as well as other requirements is established by State Statutes within the Public Employees Retirement Law. The plan selects optional benefit provisions from the benefit menu by contract with CalPERS and adopts those benefits through District resolution. CalPERS issues a separate comprehensive annual financial report. Copies of the CalPERS’ annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, California, 95814.

The Plan’s provisions in effect at June 30, 2019 are summarized as follows:

<table>
<thead>
<tr>
<th>Benefit Type</th>
<th>Rate/Condition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Benefit formula</td>
<td>2% @ 55</td>
</tr>
<tr>
<td>Benefit vesting schedule</td>
<td>5 years of service</td>
</tr>
<tr>
<td>Benefit payannets</td>
<td>monthly for life</td>
</tr>
<tr>
<td>Required employee contribution rate</td>
<td>6.902%</td>
</tr>
<tr>
<td>Required employer contribution rate</td>
<td>10.152%</td>
</tr>
</tbody>
</table>
NOTE 15: DEFINED BENEFIT RETIREMENT PLAN (Continued)

Plan Description and benefits (Continued)

Contributions - Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2019, the contributions recognized as part of pension expense were as follows:

<table>
<thead>
<tr>
<th>Contributions - employer</th>
<th>$ 8,487</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contributions - employee</td>
<td>$ 5,856</td>
</tr>
</tbody>
</table>

At June 30, 2019 the unpaid employee contribution for CALPERS amounted to $3,827. This liability of the District employees to the District covers the period July 2011 through February 2014 and has resulted from administrative problems in setting up employee withholding and the corresponding payments to CALPERS. The District is collecting $50 @ month from each of the three individuals involved.

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2019, the District reported net pension liability as follows:

| Net pension liability         | $6,711 |

<table>
<thead>
<tr>
<th>Miscellaneous</th>
</tr>
</thead>
<tbody>
<tr>
<td>Plan</td>
</tr>
<tr>
<td>Proportion June 30, 2018</td>
</tr>
<tr>
<td>Proportion June 30, 2019</td>
</tr>
<tr>
<td>Change - Increase / (Decrease)</td>
</tr>
</tbody>
</table>

For the year ended June 30, 2019, the District recognized pension expense of $5,895.
NOTE 15: DEFINED BENEFIT RETIREMENT PLAN (Continued)

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

<table>
<thead>
<tr>
<th>Changes of Assumptions</th>
<th>Deferred Outflows of Resources</th>
<th>Deferred Inflows of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between Expected and Actual Experience</td>
<td>$ 765</td>
<td>$ 188</td>
</tr>
<tr>
<td>Differences between projected and actual investment earnings</td>
<td>257</td>
<td>87</td>
</tr>
<tr>
<td>Differences between Employer's Contributions and Proportionate Share of Contributions</td>
<td>33</td>
<td>-</td>
</tr>
<tr>
<td>Change in Employer's Proportion Pension contribution made subsequent to measurement date</td>
<td>8,681</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>9,176</td>
<td>515</td>
</tr>
<tr>
<td></td>
<td>8,487</td>
<td>-</td>
</tr>
<tr>
<td>Total</td>
<td>$ 27,399</td>
<td>$ 790</td>
</tr>
</tbody>
</table>

$8,487 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Fiscal Year Ending June 30:

<table>
<thead>
<tr>
<th>Year</th>
<th>Deferred Outflows of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020</td>
<td>$ 9,775</td>
</tr>
<tr>
<td>2021</td>
<td>6,531</td>
</tr>
<tr>
<td>2022</td>
<td>1,877</td>
</tr>
<tr>
<td>2023</td>
<td>(60)</td>
</tr>
<tr>
<td>2024</td>
<td>-</td>
</tr>
<tr>
<td>Thereafter</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>$ 18,123</td>
</tr>
</tbody>
</table>
NOTE 15: DEFINED BENEFIT RETIREMENT PLAN (Continued)

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

For the measurement period ending June 30, 2018 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2017 total pension liability. The June 30, 2018 total pension liability were based on the following actuarial methods and assumptions:

Actuarial Cost Method
Entry Age Normal in accordance with the requirements of GASB 68

Actuarial Assumptions
- Discount Rate: 7.15%
- Inflation: 2.50%
- Salary Increases: Varies by Entry Age and Service
- Mortality Rate Table: Derived using CalPERS' Membership Data for all Funds
- Post Retirement Benefit Increase: Contract COLA up to 2.0% until Purchasing Power Protection Allowance Floor on Purchasing Power Applies, 2.50% thereafter

Long-term Expected Rate of Return - The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows.

Using historical returns of all of the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses. The expected real rates of return by asset class are as followed:
NOTE 15: DEFINED BENEFIT RETIREMENT PLAN (Continued)

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

<table>
<thead>
<tr>
<th>Asset Class (1)</th>
<th>Assumed Asset Allocation</th>
<th>Real Return Years 1-10 (2)</th>
<th>Real Return Years 11+ (3)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Global equity</td>
<td>50.00%</td>
<td>4.80%</td>
<td>4.98%</td>
</tr>
<tr>
<td>Fixed income</td>
<td>28.00%</td>
<td>1.00%</td>
<td>2.62%</td>
</tr>
<tr>
<td>Inflation assets</td>
<td>0.00%</td>
<td>0.77%</td>
<td>1.81%</td>
</tr>
<tr>
<td>Private equity</td>
<td>8.00%</td>
<td>6.30%</td>
<td>7.23%</td>
</tr>
<tr>
<td>Real assets</td>
<td>13.00%</td>
<td>3.75%</td>
<td>4.93%</td>
</tr>
<tr>
<td>Liquidity</td>
<td>1.00%</td>
<td>0.00%</td>
<td>-0.92%</td>
</tr>
</tbody>
</table>

(1) In the System's CAFR, Fixed income is included in Global Debt Securities; Liquidity is included in Short-term investments; Inflation assets are included in both Global Equity Securities and Global Debt Securities.

(2) An expected inflation of 2.00% used for this period.

(3) An expected inflation of 2.92% used for this period.

Discount Rate

The discount rate used to measure the total pension liability was 7.15%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Subsequent Events

There were no subsequent events that would materially affect the results presented in this disclosure.

Amortization of Deferred Outflows and Deferred Inflows of Resources

Under GASB 68, gains and losses related to changes in total pension liability and fiduciary net position are recognized in pension expense systematically over time. The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense. The amortization period differs depending on the source of the gain or loss:
NOTE 15: DEFINED BENEFIT RETIREMENT PLAN (Continued)

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

<table>
<thead>
<tr>
<th>Net difference between projected and actual earnings on pension plan investments</th>
<th>5-year straight-line amortization</th>
</tr>
</thead>
<tbody>
<tr>
<td>All other amount</td>
<td>Straight-line amortization over the expected average remaining service lifetime (EARSL) of all members that are provided with benefits (active, inactive, and retired) as of the beginning of the measurement period</td>
</tr>
</tbody>
</table>

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

<table>
<thead>
<tr>
<th>Employer's Net Pension Liability/(Asset) - Miscellaneous</th>
<th>Discount Rate -1%</th>
<th>Current Discount Rate</th>
<th>Discount Rate +1%</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$ 24,305</td>
<td>$ 6,711</td>
<td>$ (7,812)</td>
</tr>
</tbody>
</table>

Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.
REQUIRED SUPPLEMENTARY INFORMATION
EL DORADO COUNTY RESOURCE CONSERVATION DISTRICT  
BUDGETARY COMPARISON INFORMATION -- GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2019

<table>
<thead>
<tr>
<th>REVENUES</th>
<th>Original Budget</th>
<th>Final Budget</th>
<th>Actual Budget</th>
<th>Over (Under) Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Projects/Grants</td>
<td>$ 537,052</td>
<td>$ 537,052</td>
<td>$ 461,080</td>
<td>$ (75,972)</td>
</tr>
<tr>
<td>Charges for services:</td>
<td>8,000</td>
<td>8,000</td>
<td>37,965</td>
<td>29,965</td>
</tr>
<tr>
<td>Contribution - El Dorado County</td>
<td>81,350</td>
<td>81,350</td>
<td>-</td>
<td>(81,350)</td>
</tr>
<tr>
<td>Interest income</td>
<td>500</td>
<td>500</td>
<td>16,411</td>
<td>15,911</td>
</tr>
<tr>
<td>Seeding program, et</td>
<td>-</td>
<td>-</td>
<td>(11,632)</td>
<td>(11,632)</td>
</tr>
<tr>
<td>Other income</td>
<td>-</td>
<td>-</td>
<td>159</td>
<td>159</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td><strong>626,902</strong></td>
<td><strong>626,902</strong></td>
<td><strong>503,983</strong></td>
<td><strong>(122,919)</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>EXPENDITURES</th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries and benefits</td>
<td>112,840</td>
<td>112,840</td>
<td>113,877</td>
<td>(1,037)</td>
</tr>
<tr>
<td>Insurance</td>
<td>6,000</td>
<td>6,000</td>
<td>5,560</td>
<td>440</td>
</tr>
<tr>
<td>Memberships</td>
<td>4,675</td>
<td>4,675</td>
<td>5,053</td>
<td>(378)</td>
</tr>
<tr>
<td>Office expense</td>
<td>2,000</td>
<td>2,000</td>
<td>545</td>
<td>1,455</td>
</tr>
<tr>
<td>Postage</td>
<td>500</td>
<td>500</td>
<td>630</td>
<td>(130)</td>
</tr>
<tr>
<td>Software</td>
<td>500</td>
<td>500</td>
<td>380</td>
<td>120</td>
</tr>
<tr>
<td>Subscription/newspaper/journals</td>
<td>500</td>
<td>500</td>
<td>274</td>
<td>226</td>
</tr>
<tr>
<td>Books/manuals</td>
<td>500</td>
<td>500</td>
<td>54</td>
<td>446</td>
</tr>
<tr>
<td>Printing &amp; duplicating services</td>
<td>500</td>
<td>500</td>
<td>141</td>
<td>359</td>
</tr>
<tr>
<td>Professional &amp; specialized services</td>
<td>29,340</td>
<td>29,340</td>
<td>5,475</td>
<td>23,865</td>
</tr>
<tr>
<td>External data processing services</td>
<td>144</td>
<td>144</td>
<td>61</td>
<td>83</td>
</tr>
<tr>
<td>Publication &amp; legal notices</td>
<td>3,000</td>
<td>3,000</td>
<td>71</td>
<td>2,929</td>
</tr>
<tr>
<td>Rent &amp; lease: equipment $ - $ -</td>
<td>-</td>
<td>-</td>
<td>214</td>
<td>(214)</td>
</tr>
<tr>
<td>Minor equipment 1,000 104</td>
<td>500</td>
<td>500</td>
<td>-</td>
<td>500</td>
</tr>
<tr>
<td>Special dept. expense</td>
<td>7,000</td>
<td>7,000</td>
<td>8,411</td>
<td>(1,411)</td>
</tr>
<tr>
<td>Education materials</td>
<td>500</td>
<td>500</td>
<td>-</td>
<td>500</td>
</tr>
<tr>
<td>Special projects</td>
<td>400,176</td>
<td>400,176</td>
<td>442,863</td>
<td>(42,687)</td>
</tr>
<tr>
<td>Staff development</td>
<td>2,000</td>
<td>2,000</td>
<td>390</td>
<td>1,610</td>
</tr>
<tr>
<td>Transportation &amp; travel</td>
<td>6,000</td>
<td>6,000</td>
<td>2,839</td>
<td>3,161</td>
</tr>
<tr>
<td>Mileage: employee</td>
<td>1,000</td>
<td>1,000</td>
<td>201</td>
<td>799</td>
</tr>
<tr>
<td>Travel and trans - Ed outreach</td>
<td>500</td>
<td>500</td>
<td>-</td>
<td>500</td>
</tr>
<tr>
<td>Fixed assets: equipment</td>
<td>2,000</td>
<td>2,000</td>
<td>-</td>
<td>2,000</td>
</tr>
<tr>
<td>Contingencies</td>
<td>46,727</td>
<td>46,727</td>
<td>-</td>
<td>46,727</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td><strong>626,902</strong></td>
<td><strong>626,902</strong></td>
<td><strong>587,039</strong></td>
<td><strong>39,863</strong></td>
</tr>
<tr>
<td>Excess of revenues over expenditures</td>
<td>$ -</td>
<td>$ -</td>
<td>$(83,056)</td>
<td>$(83,056)</td>
</tr>
</tbody>
</table>

The accompanying note is an integral part of this statement.
The District prepares an expenditure budget annually which is approved by the Board of Directors setting forth the contemplated fiscal requirements. The District's budget is maintained on the modified accrual basis of accounting. The results of operations are presented in the budget to actual schedule in accordance with the budgetary basis.

Reported budget amounts reflect the annual as originally adopted and the final adopted amounts. There were no amendments to the budget during the year ended June 30, 2019. The budget amounts are based on estimates of the District's expenditures and the proposed means of financing them. Actual expenditures for certain line items may vary significantly from the budget due to timing of such expenditures.
### Last Ten Fiscal Years*

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Proportion of the Net Pension Liability</th>
<th>Proportionate Share of the Plan's Pension Liability</th>
<th>Covered Payroll</th>
<th>Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll</th>
<th>Proportionate Share of the Plan's Fiduciary Net Position</th>
<th>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015</td>
<td>0.000600%</td>
<td>3,668</td>
<td>76,625</td>
<td>4.79%</td>
<td>17,942</td>
<td>83.03%</td>
</tr>
<tr>
<td>2016</td>
<td>0.000600%</td>
<td>1,686</td>
<td>76,625</td>
<td>2.20%</td>
<td>34,323</td>
<td>95.32%</td>
</tr>
<tr>
<td>2017</td>
<td>0.000500%</td>
<td>4,014</td>
<td>76,625</td>
<td>5.24%</td>
<td>57,894</td>
<td>93.52%</td>
</tr>
<tr>
<td>2018</td>
<td>0.000200%</td>
<td>7,931</td>
<td>100,808</td>
<td>7.87%</td>
<td>92,974</td>
<td>92.14%</td>
</tr>
<tr>
<td>2019</td>
<td>0.000178%</td>
<td>6,711</td>
<td>83,664</td>
<td>8.02%</td>
<td>123,351</td>
<td>94.84%</td>
</tr>
</tbody>
</table>

Notes to Schedule:

Benefit Changes: For 2019, the figures above do not include any liability impact that may have resulted from plan changes which occurred after the June 30, 2017, valuation date. This applies for June 30, 2017, valuation date. This applies for voluntary benefit changes as well as offers of Two Years Additional Service Credit (a.k.a. Golden Handshakes).

* Fiscal year 2015 was the first of implementation, therefore only five years are shown.
EL DORADO COUNTY RESOURCE CONSERVATION DISTRICT
SCHEDULE OF PENSION PLAN CONTRIBUTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Contractually Required Contribution (Actuarially Determined)</th>
<th>Contributions in Relation to the Actuarially Determined Contributions</th>
<th>Contribution Deficiency (Excess)</th>
<th>Covered Payroll</th>
<th>Contributions as a Percentage of Covered Payroll</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015</td>
<td>$ 7,712</td>
<td>$ 7,712</td>
<td>-</td>
<td>$ 76,625</td>
<td>22.60%</td>
</tr>
<tr>
<td>2016</td>
<td>$ 15,863</td>
<td>$ 15,863</td>
<td>-</td>
<td>$ 76,625</td>
<td>17.74%</td>
</tr>
<tr>
<td>2017</td>
<td>$ 8,866</td>
<td>$ 8,866</td>
<td>-</td>
<td>$ 94,851</td>
<td>9.35%</td>
</tr>
<tr>
<td>2018</td>
<td>$ 9,522</td>
<td>$ 9,522</td>
<td>-</td>
<td>$100,808</td>
<td>9.45%</td>
</tr>
<tr>
<td>2019</td>
<td>$ 8,487</td>
<td>$ 8,487</td>
<td>-</td>
<td>$ 83,664</td>
<td>10.14%</td>
</tr>
</tbody>
</table>

Notes to Schedule:

The actuarial methods and assumptions used to set the actuarially determined contributions are as follows:

<table>
<thead>
<tr>
<th>Actuarial Cost Method</th>
<th>Entry Age Normal</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amortization Method/Period</td>
<td>Level Percentage of Payroll</td>
</tr>
<tr>
<td>Asset Valuation Method</td>
<td>Market Value</td>
</tr>
<tr>
<td>Inflation</td>
<td>2.75%</td>
</tr>
<tr>
<td>Salary Increases</td>
<td>Varies by Entry Age and Service</td>
</tr>
<tr>
<td>Payroll Growth</td>
<td>3.00%</td>
</tr>
<tr>
<td>Investment Rate of Return</td>
<td>7.15% Net of Pension Plan Investment and Administrative Expenses, includes inflation</td>
</tr>
<tr>
<td>Retirement Age</td>
<td>The probabilities of retirement are based on the 2010 CalPERS Experience Study for the period from 1997 to 2007</td>
</tr>
<tr>
<td>Mortality</td>
<td>The probabilities of mortality are based on the 2010 CalPERS Experience Study for the period from 1997 to 2007. Pre-retirement and post retirement mortality rates include 5 years of projected mortality improvement using Scall AA</td>
</tr>
</tbody>
</table>

* Fiscal year 2015 was the first implementation, therefore only four years are shown.
EL DORADO COUNTY RESOURCE CONSERVATION DISTRICT  
STATEMENT OF CASH FLOWS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019  

<table>
<thead>
<tr>
<th></th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>CASH FLOWS FROM OPERATING ACTIVITIES</strong></td>
<td></td>
</tr>
<tr>
<td>Cash received from grants</td>
<td>$ 688,848</td>
</tr>
<tr>
<td>Cash received from goods and services</td>
<td>(554,964)</td>
</tr>
<tr>
<td>Cash payments to employees and benefits</td>
<td>(109,200)</td>
</tr>
<tr>
<td>Net cash provided (used) by operating activities</td>
<td>24,684</td>
</tr>
</tbody>
</table>

| **CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES** |     |
| Net cash provided (used) by non-capital financing activities |     |

| **CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES** |     |
| Net cash provided (used) from capital and related financing activities |     |

| **CASH FLOWS FROM INVESTING ACTIVITIES** |     |
| Interest income | 16,411 |
| Net cash provided (used) from investing activities | 16,411 |
| Net increase (decrease) in Cash | 41,095 |
| Cash - beginning of year | 907,467 |
| Cash - end of year | $948,562 |
Title: Memorandum of Understanding (MOU) between the U.S. Department of Interior, Bureau of Reclamation and the El Dorado & Georgetown divide Resource Conservation Districts.

Meeting Date: July 20, 2020

Attached Information:

1) MOU.

Proposed Action: Boards to authorize signature of the respective Presidents on MOU.

Proposed By: M. Egbert

Background:
MEMORANDUM OF UNDERSTANDING (MOU)
Between
PLACER COUNTY, FORESTHILL FIRE PROTECTION DISTRICT, SOUTH PLACER FIRE DISTRICT, NEWCASTLE FIRE PROTECTION DISTRICT, PLACER COUNTY FIRE DEPARTMENT, PLACER HILLS FIRE PROTECTION DISTRICT, EL DORADO COUNTY FIRE PROTECTION DISTRICT, EL DORADO HILLS FIRE DEPARTMENT, GEORGETOWN FIRE DEPARTMENT, SACRAMENTO METROPOLITAN FIRE DISTRICT, CITY OF FOLSOM FIRE DEPARTMENT, WILTON FIRE DEPARTMENT, HERALD FIRE PROTECTION DISTRICT, PLACER RESOURCE CONSERVATION DISTRICT, EL DORADO RESOURCE CONSERVATION DISTRICT, GEORGETOWN DIVIDE RESOURCE CONSERVATION DISTRICT & IOWA HILL COMMUNITY CLUB and
U.S. DEPARTMENT of the INTERIOR, BUREAU OF RECLAMATION

1. Introduction
This MOU between the
Placer County (County)
Foresthill Fire Protection District (FFPD)
South Placer Fire District (SPFD)
Newcastle Fire Protection District (NFPD)
Placer County Fire Department (PCFD)
Placer Hills Fire Protection District (PHFPD)
El Dorado County Fire Department (EDCFD)
El Dorado Hills Fire Department (EDHFD)
Georgetown Fire Department (GFD)
Sacramento Metropolitan Fire District (SMFD)
City of Folsom Fire Department (FFD)
Wilton Fire Department (WFD)
Herald Fire Protection District (HFPD)
Placer Resource Conservation District (PRCD)
El Dorado Resource Conservation District (EDRCD)
Georgetown Divide Resource Conservation District (GDRCD)
Iowa Hill Community Club (IHCC)
(collectively referred to hereinafter as the Districts), and U.S. Department of Interior, Bureau of Reclamation (Reclamation) is to establish a collaborative relationship to implement and manage wildland fire fuels reduction programs on those lands under the authority of Reclamation adjacent to the developed lands within the District boundaries as shown in Exhibit 1.

2. Authority
Reclamation’s authority to enter into this MOU comes from the Act of May 27, 1955, Public Law 46 Chapter 105 and codified in U.S. Code Title 42, Chapter 15A, Subchapter I, Section 1856a-1:

Authority to enter into contracts with State and local government entities. The Secretary of the Interior is “authorized to enter into contracts with State and local governmental entities, including local fire districts, for procurement of services in the pre-suppression, detection, and suppression of fires on any
FURTHERMORE, For the purposes of fire protection and assistance (296 DM 1) the Commissioner (along with any further delegations) of the Bureau of Reclamation is authorized to exercise the authority delegated to the Secretary of the Interior for entering into any agreements as described above (255 DM 2).

3. Background
Reclamation has a history of partnering with certain Districts to implement activities aimed at reducing wildland fuels on Reclamation fee title and Reclamation managed lands (herein referred to as Reclamation Lands) throughout Placer, El Dorado, and Sacramento counties. The purpose of these activities has been to reduce wildland fuels in strategic locations to enhance fire suppression activities, provide increased firefighter safety on Reclamation lands, and create adequate defensible space to adjacent private residences. Reclamation and those Districts have achieved this by working collaboratively together and with adjacent landowners to reduce hazardous fire fuels on Reclamation Lands. Those Districts have provided sources of funding, and provided oversight and guidance to private landowners, contractors, and vendors on these efforts. This collaboration has allowed those Districts and willing homeowners to clear Reclamation land of hazardous fire fuels within their recommended defensible space area.

4. Objective
Reclamation and Districts intend to cooperatively support one another to proceed with management and operation of wildland fire fuels reduction treatments on Reclamation lands within or adjacent to the respective District boundaries. Reclamation will give permission to the Districts to perform fire fuels reduction and management projects on those Reclamation project lands in coordination with Reclamation.

5. General Provisions
a. Reclamation will allow the Districts, its agents, private landowners, contractors, and/or vendors to perform wildland fire fuels reduction projects with District oversight on Reclamation project lands within their respective District boundary.

b. Any party not a signatory to this MOU that enters Reclamation land for the purpose of executing this MOU and at the invitation of the Districts shall be considered an agent of the Districts. The Districts acknowledge and understand that the Districts are fully liable for any and all damages that result from its agents’ actions on Reclamation lands.

c. The Districts will coordinate with Reclamation and receive specific project approval for each treatment performed by the Districts or its agents on Reclamation project lands before any work begins.

6. Exclusions/Limitations
a. Nothing in this agreement may be construed to obligate the Districts or the United States to any current or future expenditure of resources, nor does this agreement obligate the Districts or the United States to spend funds on any particular project or purpose, even if funds are available.

b. Funding for wildland fire fuel reduction treatments will follow applicable guidelines
as established by a funding source.

c. This MOU only applies to Reclamation lands as shown in Exhibit 1. Activities occurring on lands not under Reclamation's jurisdiction would need to be coordinated with appropriate landowners or entities.

d. This MOU sets out Reclamation and the District's intentions and objectives and does not apply to any person outside Reclamation and the Districts. This MOU is not intended to and does not create, any right, benefit, or trust responsibility, substantive or procedural, enforceable at law or equity, by anyone against the United States, its agencies, or its offices.

e. Reclamation reserves the right at any time and without liability to the United States to prohibit and exclude any individual, party, or organization from working on Reclamation lands under this MOU if Reclamation determines that the activities being performed are counter to the purpose of this MOU or contrary to the interests of the United States.

7. District Responsibilities

a. The Districts will be responsible for the management, coordination, implementation, inspection and oversight of hazardous fuels treatments when applied to Reclamation lands that arise under this MOU.

b. Prior to implementation of any activities on Reclamation lands the Districts will coordinate closely with Reclamation on the status of each ongoing activity performed under this MOU.

c. Each District(s) actively engaged in or plans to engage in fire fuel reduction treatments under this MOU agrees to attend an annual coordination meeting with Reclamation at the beginning of each calendar year.

d. The Districts will notify the Reclamation's Central California Area Office Resources Manager via email, phone call or in person no less than one week in advance of implementing any activities on Reclamation lands under this MOU.

e. The Districts shall require any landowner, party, or organization not a signatory to this MOU to sign a Reclamation approved Volunteer Agreement and Release of Liability form filed with the overseeing District, with a signed copy provided to Reclamation prior to the commencement of any activity on Reclamation lands.

f. The Districts shall enforce all clauses in the guidelines described in Section 9 of this MOU on itself, its agents, contractors, vendors, or other parties that the Districts partner with in efforts to execute this MOU on Reclamation lands.

8. Reclamation's Responsibility

a. Prior to implementation of any activities on Reclamation lands, Reclamation will coordinate closely with the Districts on the status of each ongoing activity performed under this MOU.

b. Reclamation will complete and/or assure that appropriate environmental documentation has been completed for each fuel reduction activity performed under this MOU in accordance with the National Environmental Policy Act, and all other applicable laws prior to implementation of any such activity(s).

c. No less than one month prior to the beginning of each calendar year, Reclamation will arrange and provide to the Districts a date, time and location for the annual coordination meeting.

d. Reclamation will provide to the Districts a Reclamation approved Volunteer and
9. Fire Hazard Safety Requirements
All work associated with this MOU must be coordinated no later than one week in advance with Reclamation and must follow Reclamation’s guidelines for implementing fuels reduction activities on Reclamation lands. These Guidelines will be incorporated into the Scope of Work (SOW) for each activity performed under this MOU. Changes to the SOW, including scheduling, location sites, or project activities must be submitted in advance for Reclamation’s prior approval. The United States reserves the right to inspect the site before, during and after project completion.

10. Liability
The Districts hereby agree to indemnify and hold harmless the United States, their employees, agents, and assigns from any loss or damage and from any liability on account of personal injury, property damage, or claims for personal injury or death arising out of the District's and its agents' activities under this MOU.

11. Insurance
The Districts are to each maintain certificates of insurance evidencing $1,000,000 coverage in a standardized form while undertaking any activities under this MOU; to include liability, Worker's Compensation, and fire suppression requirements resulting from inadvertent ignition during wildland fire fuel reduction treatments. Any vendor or contractor performing activities under the direction of a District(s) on Reclamation project lands will submit an endorsement showing the District(s) and Reclamation, its officers, agents, and employees as additional named insured.

12. Term of MOU/Amendment/Authorities not altered
This MOU will be in effect upon the execution of this MOU by all parties. This MOU will stay in effect for 1 year and will automatically renew annually for a total term of 5 years unless terminated in writing. By mutual agreement of the parties, this MOU may be renewed for successive 5-year periods not to exceed 20 years in total.

Either the District(s) or Reclamation may terminate this MOU after 30 days of written notification to the other.

Amendment. This MOU may be amended through written agreement of all signatories.

Authorities not altered. Nothing in this MOU alters, limits, or supersedes the authorities and responsibilities of any Party on any matter within their respective jurisdictions. Nothing in this MOU shall require any of the Parties to perform beyond its respective authority.

13. Scope of MOU
Nothing in this MOU is intended to negate, reduce, or impact, any and or all other agreements that each agency has with other agencies or jurisdictions.

14. Covenant against contingent fees
The Districts warrant that no person or agency has been employed or retained to solicit or
secure this MOU upon an agreement or understanding for a commission, percentage, brokerage, or contingent fee, excepting bona fide employees or bona fide established agencies maintained by the District(s) for the purpose of securing business. For breach or violation of this warranty, the United States shall have the right to annul this MOU without liability or in its discretion to require the Districts to pay the full amount of such commission, percentage, brokerage, or contingent fee.

15. Officials not to benefit
No Member of Congress shall be admitted to any share or part of this MOU entered into or accepted by or on behalf of the United States, or to any benefit to arise thereupon, but this restriction shall not be construed to extend to this MOU if made with a corporation or company for its general benefit.

16. Nondiscrimination on the basis of race, color, or national origin
The Districts hereby agree to comply with Title VI (Section 601) of the Civil Rights Act of July 2, 1964 (78 Stat. 241) which provides that “No person in the United States shall, on the ground of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity receiving Federal financial assistance,” and to be bound by the regulations of the Department of the Interior for the effectuation thereof, as set forth in 43 CFR § 17.

17. Nondiscrimination on the basis of disability
The Districts hereby agree to comply with Section 504 of the Rehabilitation Act of 1973, Public Law 93-112, as amended which is designed to eliminate discrimination on the basis of disability in any program or activity receiving Federal financial assistance.

18. Nondiscrimination on the basis of age
The Districts hereby agree to comply with the Age Discrimination Act of 1975, as amended, 42 U.S.C. § 6101, et seq., and the general age discrimination regulations at 45 CFR § 90 which are designed to prohibit discrimination on the basis of age in programs and activities receiving Federal financial assistance, as set forth in 43 CFR §17.
EL DORADO RESOURCE CONSERVATION DISTRICT

X

Chuck Mitchell
President, Board of Directors

Date
xi. GEORGETOWN DIVIDE RESOURCE CONSERVATION DISTRICT

Tim Palmer
President, Board of Directors

Date
Title: Conflict of Interest Code.

Meeting Date: July 20, 2020

Attached Information:

1) Notice of Intent to Adopt a Conflict of Interest Code.
2) Conflict of Interest Code.

Proposed Action: Boards to adopt the conflict of interest code and authorize signature of their respective Board Presidents.

Proposed By: M. Egbert

Background:
TO: All Districts in El Dorado County

FROM: Bill O'Neill
Registrar of Voters

RE: Conflict-of-Interest Code Review for the Year 2020

Read this entire document before board adopts the districts 2020 Conflict of Interest

IMPORTANT NOTICE: "ALL" Statement of Economic Interests are required to be provided for public access Monday-Friday, 8:00 am to 5:00 pm.

The Political Reform Act requires every local special district to review its conflict-of-interest code every even-numbered year. Enclosed is a 2020 Local Agency Biennial Notice that must be completed and returned to the Elections Department no later than Friday, August 21, 2020. Please indicate on the Notice whether or not a revision to your district's code is necessary. If a revision is required, the amended conflict-of-interest code should follow within 90 days.

If you answer yes, to any of the questions below, your agency's code needs to be amended.

- Is the current code more than five years old?
- Have there been any substantial changes to the district's organizational structure since the last code was approved?
- Have any positions been eliminated or re-named since the last code was approved?
- Have any new positions been added since the last code was approved?
- Have there been any substantial changes in duties or responsibilities for any positions since the last code as approved?

Upon receipt of an amended conflict-of-interest code, the Elections Department will submit the amended code to County Counsel for review and subsequent presentation to the Board of Supervisors for approval. Please remember your agency's amended code is not effective until it is approved by the Board of Supervisors.

Enclosed is a sample Notice of Intention to Adopt or Amend a Conflict-of-Interest Code and a sample of a district's Conflict-of-Interest Code.

Attend a Workshop or Webinar: Schedules and information about seminars and webinars are available at www.fppc.ca.gov.

As always, if we can provide further information, please contact Kim Smith at (530) 621-7490.

Very truly yours,

Bill O'Neill
2020 Local Agency Biennial Notice

Name of Agency: El Dorado Resource Conservation District
Mailing Address: 100 Forni Rd, Placerville, CA 95667
Contact Person: Marie Bort Phone No. 530.395.0120
Email: Marie.Bort@caeppa.gov Alternate Email:

Accurate disclosure is essential to monitor whether officials have conflicts of interest and to help ensure public trust in government. The biennial review examines current programs to ensure that the agency’s code includes disclosure by those agency officials who make or participate in making governmental decisions.

This agency has reviewed its conflict of interest code and has determined that (check one BOX):

☐ An amendment is required. The following amendments are necessary:
  (Check all that apply.)
  ☐ Include new positions
  ☐ Revise disclosure categories
  ☐ Revise the titles of existing positions
  ☐ Delete titles of positions that have been abolished and/or positions that no longer make or participate in making governmental decisions
  ☐ Other (describe)

☐ The code is currently under review by the code reviewing body.
☐ No amendment is required. (If your code is over five years old, amendments may be necessary.)

Verification (to be completed if no amendment is required)

This agency’s code accurately designates all positions that make or participate in the making of governmental decisions. The disclosure assigned to those positions accurately requires that all investments, business positions, interests in real property, and sources of income that may foreseeably be affected materially by the decisions made by those holding designated positions are reported. The code includes all other provisions required by Government Code Section 87302.

[Signature]
Date: 4/20/20

All agencies must complete and return this notice regardless of how recently your code was approved or amended. Please return this notice no later than October 1, 2020, or by the date specified by your agency, if earlier, to:

Election Department
PO Box 678001, Placerville, CA 95667

PLEASE DO NOT RETURN THIS FORM TO THE FPPC.
2020 Local Agency Biennial Notice

Name of Agency: Georgetown Divide Resource Conservation District

Mailing Address: 100 Forgi Rd. Suite A, Placerville, CA 95667

Contact Person: Mark Gates Phone No. 530 275 0120

Email: Mark.Gates@ca.wwa.gov Alternate Email: 

Accurate disclosure is essential to monitor whether officials have conflicts of interest and to help ensure public trust in government. The biennial review examines current programs to ensure that the agency's code includes disclosure by those agency officials who make or participate in making governmental decisions.

This agency has reviewed its conflict of interest code and has determined that (check one BOX):

☐ An amendment is required. The following amendments are necessary:
  (Check all that apply.)
  □ Include new positions
  □ Revise disclosure categories
  □ Revise the titles of existing positions
  □ Delete titles of positions that have been abolished and/or positions that no longer make or participate in making governmental decisions
  □ Other (describe)

☐ The code is currently under review by the code reviewing body.

☐ No amendment is required. (If your code is over five years old, amendments may be necessary.)

Verification (to be completed if no amendment is required)

This agency's code accurately designates all positions that make or participate in the making of governmental decisions. The disclosure assigned to those positions accurately requires that all investments, business positions, interests in real property, and sources of income that may foreseeably be affected materially by the decisions made by those holding designated positions are reported. The code includes all other provisions required by Government Code Section 87302.

Signature: ______________________ Date: 7/30/20

All agencies must complete and return this notice regardless of how recently your code was approved or amended. Please return this notice no later than October 1, 2020, or by the date specified by your agency, if earlier, to:

Election Department
PO Box 678001, Placerville, CA 95667

PLEASE DO NOT RETURN THIS FORM TO THE FPPC.
NOTICE OF INTENTION TO ADOPT A CONFLICT-OF-INTEREST CODE OF THE EL DORADO RESOURCE CONSERVATION DISTRICT

NOTICE IS HEREBY GIVEN that the El Dorado Resource Conservation District, intends to adopt a conflict-of-interest code pursuant to Government Code Section 87300 and 87306. Pursuant to Government code section 87302, the code will designate employees who must disclose certain investments, income, interest in real property and business positions, and who must disqualify themselves from making or participating in the making of government decisions affecting those interests.

A written comment period has been established commencing on July 20, 2020 and terminating on August 3, 2020. Any interested person may present written comments concerning the proposed code not later than August 3, 2020 to the El Dorado Resource Conservation District at 100 Forni Road, Suite A. Placerville, CA 95667. No public hearing on this matter will be held unless any interested person or his or her representative requests no later than 15 days prior to the close of the written comment period, a public hearing.

The El Dorado Resource Conservation District has prepared a written explanation of the reasons for the designations and the disclosures responsibilities and has available all the information upon which its proposal is based.

The El Dorado Resource Conservation District has determined that the proposed code:
1. Impose no mandate on local agencies or school districts.
2. Impose no costs or savings on any state agency.
3. Impose no costs on any local agency or school district that are required to be reimbursed under Part 7 (commencing with Section 17500) of Division 4 of Title 2 of the Government Code.
4. Will not result in any nondiscretionary costs or savings to local agencies.
5. Will not result in any costs or savings in federal funding to the state.
6. Will not have any potential cost impact on private persons, businesses or small businesses.

Copies of the proposed code and all the information upon which it is based may be obtained from the El Dorado Resource Conservation District at 100 Forni Road, Suite A. Placerville, CA 95667. Any inquiries concerning the proposed code should be directed to:

El Dorado Resource Conservation District
Attn: Mark Egbert
100 Forni Road, Suite A. Placerville, CA 95667
(530)295-0120 / Mark.Egbert@ca.usda.gov
CONFLICT of INTEREST CODE
EL DORADO RESOURCE CONSERVATION DISTRICT

The Political Reform Act, Government Code §81000 et seq., requires state and local government agencies to adopt and promulgate conflict of interest codes. The Fair Political Practices Commission has adopted a regulation, 2 Cal. Code of Regs. §18730, which contains the terms of a standard conflict of interest code. It can be incorporated by reference into a local conflict of interest code and may be amended by the FPPC after public notice and hearing to conform to amendments to the Political Reform Act. Therefore, the terms of 2 Cal. Code of Regs. §18730 and any amendment to it duly adopted by the FPPC are hereby incorporated herein by this reference and, along with the Appendix of Designated Positions and Disclosure Categories set forth below, constitute the conflict of interest of the El Dorado Resource Conservation District. This conflict of interest code supersedes all prior codes, which are hereby rescinded.

Designated employees shall file their original signed statement of economic interests with El Dorado Resource Conservation District. Statements are public records and will be made available for public inspection and reproduction during normal business hours, 8am to 5pm, Monday-Friday.

Appendix of Designated Positions and Disclosure Categories

The designated employees, who have been determined to make or participate in making decisions that may foreseeably have a material effect on an economic interest, are:

Members of the Board of Directors
District Manager, Soil Technician, Project Coordinator

Consultants*

The disclosure category for the designated positions is: all interests in real property in the district, and all investments, business positions and income (including gifts, loans and travel payments) from sources that provide goods, equipment, vehicles, machinery or services of the type utilized by the El Dorado Resource Conservation District.

*Consultants are those persons defined in Title 2, California code of Regulation, §18701(a)(2) who contract with the district to provide services. The District Manager may determine in writing that a particular consultant, although occupying a designated position, is hired to perform a range of duties that is limited in scope and thus is not required to comply fully with the disclosure requirement.
described in this code. Such determination shall include a description of the consultant's duties and, based upon the description, a statement of the extent of disclosure requirements. The District Manager's determination is a public record and shall be retained for public inspection in the same manner and location as this conflict of interest code. The definition of consultant in 2 CCR §18701(a)(2) is:

"Consultant" means any individual who, pursuant to a contract with a state or local government agency:

(A) Makes a governmental decision whether to:

(i) Approve a rate, rule or regulation;

(ii) Adopt or enforce a law;

(iii) Issue, deny, suspend, or revoke any permit, license, application, certificate, approval, order, or similar authorization or entitlemen;

(iv) Authorize the agency to enter into, modify, or renew a contract provided it is the type of contract that requires agency approval;

(v) Grant agency approval to a contract that requires agency approval and to which the agency is a party, or to the specification for such a contract;

(vi) Grant agency approval to a plan, design, report, study, or similar item;

(vii) Adopt, or grant agency approval of, policies, standards, or guidelines for the agency, or for any subdivision thereof; or

(B) Serves in a staff capacity with the agency and in that capacity participates in making a governmental decision as defined in regulation 18702.2 or performs the same or substantially all the same duties for the agency that would otherwise be performed by an individual holding a position specified in the agency's Conflict of Interest Code under Government Code section 87302.

The above local conflict of interest code was adopted by the board of directors of the El Dorado Resource Conservation District at a regular meeting of the board held on the 20th day of July, 2020.

Aye votes:

No votes:

Absent:

____________________

President, Board of Directors
NOTICE OF INTENTION TO ADOPT A CONFLICT-OF-INTEREST CODE
OF THE GEORGETOWN DIVIDE RESOURCE CONSERVATION DISTRICT

NOTICE IS HEREBY GIVEN that the Georgetown Divide Resource Conservation District, intends to adopt a conflict-of-interest code pursuant to Government Code Section 87300 and 87306. Pursuant to Government code section 87302, the code will designate employees who must disclose certain investments, income, interest in real property and business positions, and who must disqualify themselves from making or participating in the making of government decisions affecting those interests.

A written comment period has been established commencing on July 20, 2020 and terminating on August 3, 2020. Any interested person may present written comments concerning the proposed code not later than August 3, 2020 to the Georgetown Divide Resource Conservation District at 100 Forni Road, Suite A. Placerville, CA 95667. No public hearing on this matter will be held unless any interested person or his or her representative requests no later than 15 days prior to the close of the written comment period, a public hearing.

The Georgetown Divide Resource Conservation District has prepared a written explanation of the reasons for the designations and the disclosures responsibilities and has available all the information upon which its proposal is based.

The Georgetown Divide Resource Conservation District has determined that the proposed code:
1. Impose no mandate on local agencies or school districts.
2. Impose no costs or savings on any state agency.
3. Impose no costs on any local agency or school district that are required to be reimbursed under Part 7 (commencing with Section 17500) of Division 4 of Title 2 of the Government Code.
4. Will not result in any nondiscretionary costs or savings to local agencies.
5. Will not result in any costs or savings in federal funding to the state.
6. Will not have any potential cost impact on private persons, businesses or small businesses.

Copies of the proposed code and all the information upon which it is based may be obtained from the Georgetown Divide Resource Conservation District at 100 Forni Road, Suite A. Placerville, CA 95667. Any inquiries concerning the proposed code should be directed to:

Georgetown Divide Resource Conservation District
Attn: Mark Egbert
100 Forni Road, Suite A. Placerville, CA 95667
(530)295-0120 / Mark.Egbert@ca.usda.gov
CONFLICT of INTEREST CODE
GEORGETOWN DIVIDE RESOURCE CONSERVATION DISTRICT

The Political Reform Act, Government Code §81000 et seq., requires state and local government agencies to adopt and promulgate conflict of interest codes. The Fair Political Practices Commission has adopted a regulation, 2 Cal. Code of Regs. §18730, which contains the terms of a standard conflict of interest code. It can be incorporated by reference into a local conflict of interest code and may be amended by the FPPC after public notice and hearing to conform to amendments to the Political Reform Act. Therefore, the terms of 2 Cal. Code of Regs. §18730 and any amendment to it duly adopted by the FPPC are hereby incorporated herein by this reference and, along with the Appendix of Designated Positions and Disclosure Categories set forth below, constitute the conflict of interest of the Georgetown Divide Resource Conservation District. This conflict of interest code supersedes all prior codes, which are hereby rescinded.

Designated employees shall file their original signed statement of economic interests with Georgetown Divide Resource Conservation District. Statements are public records and will be made available for public inspection and reproduction during normal business hours, 8am to 5pm, Monday-Friday.

Appendix of Designated Positions and Disclosure Categories
The designated employees, who have been determined to make or participate in making decisions that may foreseeably have a material effect on an economic interest, are:

Members of the Board of Directors
District Manager, Soil Technician, Project Coordinator
Consultants*

The disclosure category for the designated positions is: all interests in real property in the district, and all investments, business positions and income (including gifts, loans and travel payments) from sources that provide goods, equipment, vehicles, machinery or services of the type utilized by the Georgetown Divide Resource Conservation District.

*Consultants are those persons defined in Title 2, California code of Regulation, §18701(a)(2) who contract with the district to provide services. The District Manager may determine in writing that a particular consultant, although occupying a designated position, is hired to perform a range of duties that is limited in scope and thus is not required to comply fully with the disclosure requirement.
described in this code. Such determination shall include a description of the consultant's duties and, based upon the description, a statement of the extent of disclosure requirements. The District Manager's determination is a public record and shall be retained for public inspection in the same manner and location as this conflict of interest code. The definition of consultant in 2 CCR §18701(a)(2) is:

"Consultant" means any individual who, pursuant to a contract with a state or local government agency:

(A) Makes a governmental decision whether to:

(i) Approve a rate, rule or regulation;

(ii) Adopt or enforce a law;

(iii) Issue, deny, suspend, or revoke any permit, license, application, certificate, approval, order, or similar authorization or entitlement;

(iv) Authorize the agency to enter into, modify, or renew a contract provided it is the type of contract that requires agency approval;

(v) Grant agency approval to a contract that requires agency approval and to which the agency is a party, or to the specification for such a contract;

(vi) Grant agency approval to a plan, design, report, study, or similar item;

(vii) Adopt, or grant agency approval of, policies, standards, or guidelines for the agency, or for any subdivision thereof; or

(B) Serves in a staff capacity with the agency and in that capacity participates in making a governmental decision as defined in regulation 18702.2 or performs the same or substantially all the same duties for the agency that would otherwise be performed by an individual holding a position specified in the agency's Conflict of Interest Code under Government Code section 87302.

The above local conflict of interest code was adopted by the board of directors of the Georgetown Divide Resource Conservation District at a regular meeting of the board held on the 20th day of July, 2020.

Aye votes:

No votes:

Absent:

____________________________________
President, Board of Directors