



**Board Meeting Agenda
February 17, 2022 3:30PM-5:30PM**

Board meeting will be held remotely

MEETING LOCATION: Due to high COVID rates this month the meeting will be held only remotely.

REMOTE ACCESS: Members of the staff and public can participate remotely by using the following options:

Zoom: <https://us02web.zoom.us/j/81326946028?pwd=VERncTBxaWdkaFpkTUZKL3RRROW81UT09>

Phone: [\(669\) 900-6833](tel:(669)900-6833). Meeting ID: [813 2694 6028](#). Passcode: [111](#).

District Directors: Joe Dutton, President; Richard Hughes, Vice President; Ann Cassidy, Secretary; Mel Sanchiatti, Director; Guy Smith;

Associate Directors: Chris Choo, Temra Costa, Lorri Duckworth, Elias Zegarra

- 1. Call to order, Determination of a Quorum, Introductions**
- 2. Additions/Changes to the Agenda** (Gov. Code 54954.2 (B))
- 3. Public Comment:** Public may comment on agenda items when they are discussed. Speakers are asked to limit comments to three minutes (Gov. Code 54954.3(a)).
- 4. Informational Items**
 - A. Gold Ridge RCD Updates & Notices**
 - B. Natural Resources Conservation Service Update**
 - C. Santa Rosa Plain Groundwater Sustainability Agency Update (#138)** (*Brittany Jensen*)
- 5. Consent Calendar**
 - A. January 20, 2022 Meeting Minutes and January 2022 Grant Status Report** (*Brittany Jensen*)
- 6. Action Items**
 - A. Approval of Financial Report and Warrant Request for FY 2021/22 through December, 2021** (*Mare O'Connell*)
 - B. Approve FY 2020/21 Audit** (*Mare O'Connell*)
 - C. Approve Job Classification and Employee Compensation Policies** (*Brittany Jensen*)
 - D. Approval of Executive Director to amend an existing contract with Point Blue Conservation Science for revegetation tasks for the Alder Creek Ranch Erosion Control Project** (*John Green*)
 - E. Approval of Resolution 2022-03 of the Board of Directors of the Gold Ridge RCD proclaiming a local emergency persists, re-ratifying the proclamation of a state of emergency by Executive Order N-29-20, issued by Governor Newsom on March 17, 2020, and re-authorizing remote teleconference meetings of the legislative bodies of Gold Ridge RCD for the period of February 17, 2022 to March 19th pursuant to Brown Act provisions.** (*Brittany Jensen*)
- 7. Recess to Closed Session: Pursuant to Brown Act Government Code Section 54957 Public Employee Evaluation Position: Executive Director, Annual Evaluation**
- 8. Reconvene Regular Board Meeting and Report Actions Taken in Closed Session**

9. Future Agenda Items

10. Adjournment

This agenda has been prepared and posted at least 72 hours prior to the regular meeting of the Board of Directors in accordance with the Ralph M. Brown Act. Materials related to items on this agenda, included in the agenda packet or distributed to the Board after distribution of the agenda packet, are available for public inspection at the above address during normal business hours as well as our website. To request board packet information, please contact Brittany Jensen at (707) 823-5244 or Brittany@goldridgercd.org.

Special Accommodations: *In compliance with the Americans with Disabilities Act and Government Code Section 54954.2, if special assistance is needed to participate in a Board meeting, please contact Brittany Jensen at (707) 823-5244. Notification of at least 48 hours prior to meeting time will assist staff in assuring that reasonable arrangement can be made to provide accessibility at the meeting.*

District Staff:

Brittany Jensen, Executive Director	Michele Harris, District Administrator
Joe Pozzi, District Manager	Mare O'Connell, Financial Manager
Noelle Johnson, Program Manager	Jason Wells, Forester
John Green, Lead Scientist and Project Manager	Sophia Tsue, Education & Outreach Coordinator
Sierra Cantor, Ecologist	Jenna Kahn, GrizzlyCorps Fellow
William Hart, Project Manager	Mason Inumerable, GrizzlyCorps Fellow
Adriana Stagnaro, Outreach & Project Manager	Hannah Tikalsky, GrizzlyCorps Fellow

Schedule of Upcoming Gold Ridge RCD Board Meetings:

Every Third Thursday of the month, unless marked*

The following meetings will be held in person (unless noted) and with an option to join virtually over Zoom video conferencing. For information about how to join a Zoom meeting, see:

<https://support.zoom.us/hc/en-us/articles/201362193-How-Do-I-Join-A-Meeting->

- March 17, 3:30-5:30pm
- April 21, 3:30-5:30pm
- May 19, 3:30-5:30pm

February 17, 2022 Gold Ridge Resource Conservation District - Grant Status Report FY 21/22

	Current Grants in Progress FY 20/21	Grant #	RCD Lead Staff	Grant Amount	Billings to Date	Amount Left to Bill	Completion Date
96	Venture Conservation	NRCS RCPP2 (SCAPOS as lead)	Noelle Johnson	\$ 686,600.00	\$ 547,148.35	\$ 139,451.65	11/30/2022
	A time extension through November 2022 has been approved, (although our work must be finalized in July) and a budget amendment to shift more funds to GRRCD is in process. Staff are working on several plans, and have contracted with two Registered Professional Foresters and the vineyard specialist at the Napa County RCD to assist.						
104	Napa RCD Landsmart Certifications	NapaRCD 2017-02	All Staff	\$ 10,000.00	\$ 1,663.06	\$ 8,336.94	5/30/2019
	Review, comment and certify Landsmart plans for Napa RCD. So far completed Winery Lake and Oakville Ranch.						
108	SCWA RR Cooperative 1617-156C	SCWA	Noelle Johnson	\$ 100,000.00	\$ 41,989.05	\$ 58,010.95	6/30/2023
	This 2-year cooperative agreement provides cost share for outreach, RR fisheries proposal development, water quality monitoring, and GSA participation. Conducted water quality sampling, coordinated w/ CSG staff on spawn surveys. Funds are nearly spent for this fiscal year.						
113	Atascadero Subwatershed Coho Habitat Assessmt	DFW Prop 1 P1896008	Sierra Cantor	\$ 114,428.75	\$ 56,040.07	\$ 58,388.69	12/31/2021
	Staff and partners (OEI, CSG) finished the draft Atascadero Subwatershed Coho Habitat Assessment Chapter of the Green Valley Watershed Management Plan, prepared draft final report, set up community meeting for 12/14						
117	Caltrans Gleason Beach Mitigation Project	Caltrans	John Green	\$ 114,984.10	\$ 82,326.79	\$ 32,657.31	12/31/2021
	Design for mitigation projects is largely complete, but we continue to work on planning tasks. We are also working with Caltrans and the landowners on details of the proposed conservation easement and management plan.						
125	CDFA Healthy Soils Demonstration Project	CDFA 17-0748-000-HS	William Hart	\$ 99,991.24	\$ 99,763.76	\$ 227.48	12/31/2019
	The funded portion of the CDFA grant recently closed on December 31st and the third year of the grant relies upon cost share. The annual report was completed and submitted.						
127	Blanchard Ranch Erosion Control Project	SCWA	John Green	\$ 92,400.00	\$ 2,678.00	\$ 89,722.00	6/30/2022
	Revegetation work is scheduled for this winter. SCWA has extended our contract to cover the reveg and required monitoring.						
128	CA North Coast Soil Health Hub	NRCS CIG (Napa RCD as lead)	William Hart	\$ 54,525.00	\$ 54,525.00	\$ -	9/30/2022
	We are working with Shannon Cappellazzi, formerly the Soil Health Institute's Lead Scientist for the North American Project to Evaluate Soil Health Measurements, on the development of the database to interpret the results from sampling efforts. We have a meeting on February 14th with Shannon and she will be providing us with an update on the status of the project.						
132	Innovative Technologies for Restoration on Range	SCF&WC #200	Noelle Johnson	\$ 5,000.00	\$ 3,000.00	\$ 2,000.00	
	Additional trials are on hold until we identify additional strategies						
136	Tannery Creek Large Wood Recruitment 2018	DFW P1830401	Noelle Johnson	\$ 211,034.13	\$ 165,253.88	\$ 45,780.25	3/31/2023
	Project installation complete. Effectiveness monitoring will continue through spring 2023. Sierra is conducting spawner surveys through the project reach.						
138	GSA - West Yost		Brittany Jensen	\$ 54,511.00	\$ 11,665.25	\$ 42,845.75	7/30/2020
	GRRCD staff will provide administrative assistance to Andy Rodgers of West Yost, who is serving as SR Plain GSA Administrator.						
142	Enhancing Habitat and Cseq on Working Lands	Adaptation	Noelle Johnson	\$ 65,000.00	\$ 62,506.08	\$ 2,493.92	11/30/2022
	Provides funding for RCD staff to provide technical assistance and develop designs for climate change adaptation practices, primarily focused on planting and streamflow enhancement projects. This is allowing staff to work with landowners to bring in implementation funding for CFPs developed through RCPP2.						
143	Forest Working Group Coordinator	SLT, Fledgling Fund, SCCF	Adriana Stagnaro	\$ 33,019.82	\$ 30,094.48	\$ 2,925.34	
	Coordinate network of landowners and conservation professionals. Use platform to increase public access to forestry educational resources and tech assistance. New website: www.sonomaforests.org .						
148	Backcountry Trail Design Services	Sonoma County Regional Parks FFS	John Green	\$ 150,000.00	\$ 7,790.76	\$ 142,209.24	
	We are working on road assessment and trail planning for the new Monte Rio Redwoods Regional Park.						
149	Health Soils Demonstration Project - Gabriel Farm	CDFA	Adriana Stagnaro	\$ 249,508.21	\$ 151,913.13	\$ 97,595.08	3/31/2022
	Progress Report #3 was submitted to CDFA, as well as, an updated Landowner Agreement and Scope of Work that addressed questions posed by CDFA about the project with the change of ownership and outreach related efforts. SFSU continues to perform their monitoring and data collection efforts.						

153	CASGEM 2019-2023	SCWA TW 13.14-039	Noelle Johnson	\$ 31,999.50	\$ 9,982.04	\$ 22,017.46	6/30/2023
Fall monitoring completed in October 2021. We are coordinating with Sonoma Water to review and add sites for improved data collection.							
154	DPR - Freezeout/Willow Planning	DPR C2033025	John Green	\$ 17,460.00	\$ 9,200.00	\$ 8,260.00	6/15/2022
We have restarted trail planning field work in Freezeout Creek. We have also acquired and processed LiDAR data for the lower Willow Creek floodplain and are starting restoration project planning.							
155	Ebacias Creek Riparian Restoration Project	CARCD WCB Monarch WC-1913CF	William Hart	\$ 33,775.00	\$ 33,775.00	\$ -	2/28/2022
Costshare for the large riparian planting on Ocean Breeze Dairy. The funding has been spent, with the final report to be submitted at the grant end.							
156	Sweetwater Nursery Off-Channel Habitat Design	DFW #Q1930402	Sierra Cantor	\$ 218,596.00	\$ 61,701.00	\$ 156,894.00	3/31/2023
Design work is in progress; PCI's 30% design plans and preliminary Basis of Design report were submitted to CDFW; set up a meeting to discuss CDFW to their feedback.							
157	CDFA Tech Assistance - HSP and AMMP	CDFA #19-0883-000-SO	William Hart	\$ 98,921.02	\$ 25,991.42	\$ 72,929.60	3/31/2023
The Healthy Soils Program is currently open for applications. The California Department of Agriculture's (CDFA) Healthy Soils Program (HSP) Incentives Program received \$67.5 million to provide financial incentives to California growers and ranchers to implement conservation management practices that sequester carbon, reduce atmospheric greenhouse gases (GHGs), and improve soil health. Applications will be accepted on a rolling basis until 5 p.m. PT on Friday, February 25, 2022 or until available funds are expended, whichever is earlier. As of February 3, 2022, CDFA has awarded \$27 million (40%) of the available funds.							
159	RR Coho Partnership Year 10	Trout Unlimited	John Green	\$ 137,998.80	\$ -	\$ 137,998.80	1/31/2022
We are starting planning and design for four additional rainwater catchment projects in upper Green Valley Creek. We continue to move forward with design on the Mt. Gilead project (see #164 below) and are implementing the first phase of the Alliance Redwoods project (see #165 below). This is our last year of support from NFWF for the Partnership, so we are also working with our partners on final reports and identifying new funding to cover Partnership activities.							
160	Ebacias Creek Riparian Restoration Project	State Coastal Conservancy Prop 1	William Hart	\$ 200,000.00	\$ 155,486.29	\$ 44,513.71	3/31/2023
We are doing a replanting event on Friday, February 11th with a group of Grizzly Corps Fellows. We are going to install 84 more trees and shrubs to bring our numbers up to meet our deliverable. The STRAW crew continues to conduct monitoring and maintenance visits.							
161	Atascadero Sediment Removal 65% Design	DFW #Q2096007	Sierra Cantor	\$ 551,220.34	\$ 251,401.28	\$ 299,819.06	3/15/2024
Assessment work is in progress by Baseline Consulting, California Sea Grant, Stillwater Sciences, O'Connor Environmental, Streamline Engineering and GRRCD.							
162	Rainwater Rebate and Streamflow Enhancement Pilot	DWR	Noelle Johnson	\$ 420,324.00	\$ 18,864.75	\$ 401,459.25	3/31/2025
We are working with Sonoma Water to establish a permanent rebate program in the City of Healdsburg, and are collaborating with the Cities of Petaluma and Santa Rosa to standardize the program countywide. We're finalizing the narrative for a QWEL module on rainwater catchment for landscaping professionals, and are planning a workshop series for homeowners with Daily Acts. We've been awarded cost share through the county's Climate Resilience funding to expand the program.							
163	Sonoma Coast Monarch Overwintering Site Protection	CARCD WCB Monarch	Noelle Johnson	\$ 69,466.70	\$ 43,768.52	\$ 25,698.18	2/28/2022
Plan development on three sites is nearing completion. We are working with Conservation Corps North Bay to do some tree stand management at Stinson Beach, which was a more feasible option than our Sonoma County sites.							
164	Mt. Gilead Streamflow Enhancement Design	WCB Streamflow (through NCRC&DC)	John Green	\$ 314,491.00	\$ 110,836.15	\$ 203,654.85	12/31/2023
PCI is continuing to work on design for a large-scale (400,000 gallons) rainwater catchment project. Plans are approaching 90% and we have submitted an implementation funding proposal to the Department of Fish and Wildlife.							
165	Alliance Redwoods Implementation	WCB Streamflow (through NCRC&DC)	John Green	\$ 1,500,610.60	\$ 243,896.85	\$ 1,256,713.75	12/31/2023
Piazza Construction continues to work on Phase 1 of the project, which consists of water conservation measures and non-potable water source components as well as the potable water pipeline. The potable pipeline and some non-potable components have been constructed.							
166	SCAPOSD Education/Outings 2020-23	Subcontract with SRCDD	Adriana Stagnaro	\$ 78,387.00	\$ 26,978.18	\$ 51,408.82	6/30/2023

	Outings on conservation easement properties, educating students and families of the value of our working lands. TEAM virtual field trip experience on Open Field Farm for 4th and 5th grade students will be available to schools April 2021.						
172	Anonymous Foundation Project Tracker		Brittany Jensen	\$ 50,000.00	\$ -	\$ 50,000.00	
	Project moving along, improvements and engagement beginning						
173	CalFire NBFIP		Adriana Stagnaro	\$ 17,100.00	\$ 5,397.00	\$ 11,703.00	3/31/2024
	Contracted for 2 projects in GRRCD						
174	Forest Working Group 2021 Grants	Various grants	Adriana Stagnaro	\$ 5,148.00	\$ -	\$ 5,148.00	NA
	Funds the coordinator position to the Sonoma County Forest Working Group. Brings additional resources, education, coordination, communication to area forest managers and stakeholders.						
178	Technical Assistance for Monarch Habitat	NACD	Noelle Johnson	\$ 50,000.00	\$ 50,000.00	\$ 29,590.90	04/31/2022
	We're working with the School Garden Network to expand their Schoolyard Habitat program, and are conducting technical assistance visits to schools to help them develop site plans.						
179	Zero Foodprint	various contracts	William Hart	\$ 8,100.00	\$ 7,266.66	\$ 833.34	Mar-22
	Bodega Pastures has completed their hedgerow project. William will close out the project once receipts and pictures have been provided.						
180	NFWF Alder Creek cost share	NFWF 71924	John Green	\$ 23,000.00	\$ -	\$ 23,000.00	6/30/2022
	Cost share grant for revegetation work at Alder Creek Ranch. Planting will happen during the winter of 2021-22.						
181	NFWF Willow/Atascadero LiDAR	NFWF 72096	John Green	\$ 20,801.42	\$ 17,898.42	\$ 2,903.00	7/29/2022
	LiDAR data has been delivered by the consultant.						
183	SRCD NFWF Monarch TA	subcontract with SRCD	Noelle Johnson	\$ 7,500.00	\$ 7,500.00	\$ -	
	GRRCD has spent its portion of the budget; SRCD is working on updates to LandSmart templates to include monarch information.						
184	MRC Freezeout Creek Ranch Cleanup	CalRecycle	William Hart	\$ 16,603.00	\$ 16,603.00	\$ -	12/31/2021
	Final invoice and report have been submitted.						
185	Green Valley Rural Water Conservation - Phase II	NCRC&DC)	John Green	\$ 870,121.00	\$ -	\$ 870,121.00	2/28/2024
	Construction of four rural residential rainwater catchment systems totalling 221,000 gallons, and streamflow monitoring. We are awaiting a grant agreement.						
186	Salmon Creek School Rainwater Catchment Project	NCRC&DC)	John Green	\$ 2,064,577.00	\$ -	\$ 2,064,577.00	4/30/2024
	A grant agreement has been finalized, and we are under contract with NCRC&DC for implementation. Construction is scheduled for the summer of 2022.						
187	GV/DB Flow Enhancement Model Updates	CRWI)	Sierra Cantor	\$ 15,650.00	\$ -	\$ 15,650.00	
	We are awaiting a subcontract from CRWI.						
188	Atascadero Master Plan	CRWI)	Sierra Cantor	\$ 95,947.00	\$ -	\$ 95,947.00	3/1/2025
	To complete two additional designs along Atascadero/Lower Green Valley creeks, and analyze cumulative effects of those and three other projects in development in comprehensive CEQA document. The scope is being renegotiated in light of the Cutting Green Tape Initiative, through which a programmatic EIR has been developed by SWRCB to cover large-scale restoration projects						
189	Alliance Implementation cost share	DFW FRGP	John Green	\$ 514,889.00	\$ 236,659.53	\$ 278,229.48	4/30/2024
	Cost share for #165.						
190	Iron Horse Fish Screen Implementation	DFW FRGP	John Green	\$ 267,295.00	\$ -	\$ 267,295.00	3/31/2023
	This project will install a fish screen at the Iron Horse Vineyards reservoir intake to protect juvenile salmonids. We have secured cost share funds for permitting (#197 below).						
191	Anonymous Foundation	General Support	Noelle Johnson	\$ 50,000.00	\$ 25,719.75	\$ 24,280.25	6/30/2022
	General support for RCD capacity building and outreach						
192	LandSmart Community Grazing	SCAPOSD	William Hart	\$ 184,600.00	\$ 58,554.00	\$ 126,046.00	
	William is working with OAEC / Two Sisters / Mighty Arrow Ranch on their project.						
193	CARCD RCD BIPOC				\$ 3,078.00		

194	FFS- Firesmart Napa Playbook	Ag Innovations	Adriana Stagnaro	\$ 6,000.00		\$ 6,000.00	9/30/2021
Assist Ag Innovations in writing a manual for community fire resilience in Napa County.							
195	FSS - RCD Grizzly MOU	n/a	Brittany Jensen	\$ 20,000.00	\$ 10,000.00	\$ 10,000.00	7/31/2021
Mason continues to support Fire Safe Sonoma with outreach and operations. Mason also supports the RCDs with forest health outreach and other projects.							
196	Conservation Partners Program V	NFWF #72172	Noelle Johnson	\$ 150,000.00		\$ 150,000.00	7/31/2024
TA and design funding for streamflow and habitat enhancement projects in the lower Russian River and Salmon Creek							
197	NFWF 73962 IH Cost Share		John Green	\$ 34,906.86			7/29/2023
Cost share for #190 to provide additional funds for permitting complications.							
198	SCAPOSD DOC Riparian	TBD	Brittany Jensen	\$ 50,000.00		\$ 50,000.00	12/31/2022
GRRCD will assist SCAPOSD in the development of a riparian easement program, providing technical assistance and outreach to landowners.							
199	North Bay Monarch Working Group	NFWF Monarch Program #72785	Noelle Johnson	\$ 175,000.00		\$ 175,000.00	10/31/2023
Regional project to propagate and plant 8,000 milkweed seedlings for monarch habitat on agricultural, ROW, and public and working lands throughout the North Bay, working with a consortium of partners. We are still awaiting a grant agreement.							
200	RLF 21-22	RLF	Noelle Johnson	\$ 40,000.00	\$ -	\$ 40,000.00	11/30/2022
General support for sustainable land management initiatives that improve the water quality of the lower Russian River watershed							
FFS	Fee For Service	Fee For Service	Varies	\$ 38,939.34	\$ 38,939.34		NA
SC will be conducting frog surveys for SRCD's Arroyo/Garric project. JG has completed an extensive road improvement project in Willow Creek.							
TOTAL IN PROCESS				\$10,455,522.98	\$2,784,776.83	\$7,700,336.05	
Submitted Proposals		Funder/Program		Total Amount	Amount Proposed for GRRCD	amount anticipated	Status
Innovative Conservation: Vital Streams and Forests		NRCS RCPP AFA	Noelle Johnson	\$ 2,000,000.00	\$ 100,000.00		Agreement in negotiation
Atascadero Outreach and WC Planning		DFW Cutting Green Tape	Sierra Cantor	\$ 71,173.00	\$ 60,045.00		submitted 12/17/2021
Greene OCH Design		DFW Cutting Green Tape	John Green	\$ 452,869.00	\$ 72,208.00		submitted 12/17/2021
Mt. Gilead Water Conservation Project Implementation		DFW Cutting Green Tape	John Green	\$ 2,200,000.00	\$ 2,100,000.00		submitted 12/17/2021
NCRP Rainwater Catchment Rebate Pilot Program		Co. of Sonoma Climate Resilience Fund	Noelle Johnson	\$ 185,548.00	\$ 185,548.00		funded - negotiating contract with Sonoma Water
Ag Compost		Co. of Sonoma Climate Resilience Fund	Brittany Jensen	\$ 500,000.00	\$ 15,000.00		funded - awaiting contract from SCAPOSD
COVID Relief		CA Dept of Finance via CSDA	Michele Harris	\$ 11,657.00			10/12/2021
Monarch Plant Drive 2022		private funder	Brittany Jensen	\$ 10,000.00	\$ 10,000.00		Submitted 10/20/2021
Conservation Outreach Cooperative Agreement		NRCS Equity Program (through CARCD)	Noelle Johnson	\$ 30,000.00	\$ 30,000.00		recommended for funding
Sonoma County Household Drought Resiliency Project		DWR Urban and Multibenefit (through NCRP)	Noelle Johnson	\$ 185,548.00	\$ 185,548.00		prioritized for inclusion in NCRP's application to DWR
LandSmart Grazing Program - Phase II		Sonoma County Vegetation Mgt Grant Program	William Hart	\$ 355,513.00			submitted 01/20/2022
LandSmart Grazing Program for Community Resilience		State Coastal Conservancy 2021 Wildfire Resiliency Program	William Hart	\$ 548,777.00	\$ 548,777.00		submitted 01/14/2022

West County Roadside Fuels Reduction	CalFIRE Fire Prevention	Adriana Stagnaro	\$ 1,586,845.00	\$ 66,000.00		submitted 02/09/2022
West County Defensible Space Phase 1	CalFIRE Fire Prevention	Adriana Stagnaro	\$ 1,528,209.00	\$ 52,800.00		submitted 02/09/2022
West County Defensible Space Capacity Building	CalFIRE Fire Prevention	Adriana Stagnaro	\$ 1,505,511.00	\$ 245,520.00		submitted 02/09/2022
General support	Anonymous Foundation	Noelle Johnson	\$ 50,000.00	\$ 50,000.00		submitted 02/11/2022
TOTAL PROPOSED			\$ 11,221,650.00	\$ 3,721,446.00		
Recently Completed Projects	Grant #		Amount			Completed
Outreach Toolkit for Fire Safe Camp Meeker	Listos California	Adriana Stagnaro	\$ 3,000.00			



Action Item 6-A

TO: BOARD OF DIRECTORS
FROM: Mare O'Connell
SUBJECT: Financial Summary Report for December 2021
DATE: February 17, 2022

[Financial Summary for the February 17, 2022 Board Meeting. Report for December 2021.](#)

This report covers the first six months of the current fiscal year.

In the **Statement of Net Assets** GRRCD's **accounts receivable** is \$581,879 plus a **retention receivable** (grant funds withheld pending closure) of \$37,886 for a total of \$619,765 receivable from grant activity an increase of \$114,490 from November.

The unexpended portion of our advance payments to date totals \$217,748 and appears as deferred revenue (a liability) on the balance sheet. This represents all advance payments from various sources less expenditures to date.

Our county bank balance is in the positive at \$255,902. Our payroll account at Exchange Bank has a positive balance of \$43,070, and a small account at the same bank is holding \$473. Gold Ridge's prepaid expense of \$6,800 represents prepayments for liability, workers compensation and truck insurance for the remaining six months of the current fiscal year. The first six months of prepaid insurance were expensed as of December 31.

The **accounts payable** balance is \$310,815 compared to 253,633 in the prior month, an increase of \$57,182. Other liabilities include a credit card payable of \$6,704 which includes computer purchases totaling \$4,449, deferred revenue as noted above, paid time off liability (compensated absences) as well as funds owing Cal Pers retirement, payroll taxes and our voluntary 457 retirement if unpaid at month's end. The Statement of Net Assets for December also includes changes to our pension liabilities (GASB report) as the result of our recent audit. The net pension obligation increased from \$108,323 to \$132,198 and Deferred Inflows decreased from \$4,308 to \$943.

Our **equity** this month is at a positive \$341,059 compared to \$145,110 as of June 30, 2021. This represents a net gain of \$222,619 this year to date. This reflects both the receipt of \$320,000 in Federal Covid 19 Relief Funds, and the theft of \$60,000 from our county account in December.

The Statement of Operations for December reports \$1,440,287 in revenue and \$1,217,668 in expenses (including reimbursements and principal payments on the truck) for a net gain of \$222,618. In total, we have booked approximately 43% of budgeted grant revenue and 47% of budgeted expense. Other revenue includes \$19,648 in property tax income, the \$320,000 Covid Relief Funding, as well as \$4,148 in Donations and \$1,387 in other miscellaneous revenue. On average, we have expended 47% of budgeted expense. If we were to exclude the \$320,000 in relief funding and the \$60,000 theft, we show a net loss in our regular operations of \$37,381 year to date.

Definitions:

- *Statement of Net Assets* (the balance sheet) lists all our assets, both cash and noncash:
- *Assets* include our cash in bank, funds expected from our grant activity but not yet received ("accounts receivable" and "retention receivable"), prepaid expenses, and the value of our physical assets.
- *Liabilities* are made up of money we owe to vendors, cash advances from grantors, credit card and payroll liabilities.
- *Equity* is the difference between our assets and liabilities or net worth as an organization.
- *Net Income* is the difference between assets and liabilities in this Fiscal Year
- *Statement of Operations* shows income and expenses for the current period.

GOLD RIDGE RESOURCE CONSERVATION DISTRICT

Statement of Net Assets

02/09/22

As of December 31, 2021

Accrual Basis

	Dec 31, 21	Dec 31, 20	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings	299,493.76	-4,211.80	303,705.56	7,210.8%
Accounts Receivable	581,879.19	371,121.37	210,757.82	56.8%
Other Current Assets	167,619.63	173,285.48	-5,665.85	-3.3%
Total Current Assets	1,048,992.58	540,195.05	508,797.53	94.2%
Fixed Assets	36,119.00	18,281.00	17,838.00	97.6%
TOTAL ASSETS	<u>1,085,111.58</u>	<u>558,476.05</u>	<u>526,635.53</u>	<u>94.3%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable	310,814.98	134,346.74	176,468.24	131.4%
Credit Cards	6,703.91	1,085.02	5,618.89	517.9%
Other Current Liabilities	426,533.46	277,614.82	148,918.64	53.6%
Total Current Liabilities	744,052.35	413,046.58	331,005.77	80.1%
Total Liabilities	744,052.35	413,046.58	331,005.77	80.1%
Equity				
321 · Net Assets in Capital Assets	22,819.00	22,819.00	0.00	0.0%
3900 · Fund Balance/Net Assets	95,621.57	109,065.10	-13,443.53	-12.3%
Net Income	222,618.66	13,545.37	209,073.29	1,543.5%
Total Equity	341,059.23	145,429.47	195,629.76	134.5%
TOTAL LIABILITIES & EQUITY	<u>1,085,111.58</u>	<u>558,476.05</u>	<u>526,635.53</u>	<u>94.3%</u>

GOLD RIDGE RESOURCE CONSERVATION DISTRICT

Statement of Net Assets

02/09/22

As of December 31, 2021

Accrual Basis

	Dec 31, 21	Dec 31, 20	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
7788 · Donations Account	48.25	1,775.27	-1,727.02	-97.3%
7787 · Advanced Funds Account	472.84	472.84	0.00	0.0%
101 · Cash in County Treasury	255,902.20	-30,255.34	286,157.54	945.8%
7897 · Exchange Bank Checking	43,070.47	23,795.43	19,275.04	81.0%
Total Checking/Savings	299,493.76	-4,211.80	303,705.56	7,210.8%
Accounts Receivable				
1200 · Accounts Receivable	581,879.19	371,121.37	210,757.82	56.8%
Total Accounts Receivable	581,879.19	371,121.37	210,757.82	56.8%
Other Current Assets				
1215 · Deferred Outflow	122,934.00	129,280.94	-6,346.94	-4.9%
1205 · Retention Receivable	37,886.13	35,713.01	2,173.12	6.1%
143 · Prepaid Expense	6,799.50	8,291.53	-1,492.03	-18.0%
Total Other Current Assets	167,619.63	173,285.48	-5,665.85	-3.3%
Total Current Assets	1,048,992.58	540,195.05	508,797.53	94.2%
Fixed Assets				
1630 · Vehicle	35,745.00	0.00	35,745.00	100.0%
160 · Equipment	45,091.00	45,091.00	0.00	0.0%
161 · Land	2,400.00	2,400.00	0.00	0.0%
162 · Buildings and Improvements	8,104.00	8,104.00	0.00	0.0%
162.1 · Accumulated Depreciation	-55,221.00	-37,314.00	-17,907.00	-48.0%
Total Fixed Assets	36,119.00	18,281.00	17,838.00	97.6%
TOTAL ASSETS	1,085,111.58	558,476.05	526,635.53	94.3%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
201 · Vouchers Payable	310,814.98	134,346.74	176,468.24	131.4%
Total Accounts Payable	310,814.98	134,346.74	176,468.24	131.4%
Credit Cards				
9416 · Exchange Bank Visa	6,703.91	1,085.02	5,618.89	517.9%
Total Credit Cards	6,703.91	1,085.02	5,618.89	517.9%
Other Current Liabilities				
2700 · Ford Lease Account	19,919.11	0.00	19,919.11	100.0%
3101 · 457b Employee	1,710.00	1,610.00	100.00	6.2%
2160 · Net Pension Obligation	132,198.00	108,322.99	23,875.01	22.0%
2150 · Deferred Inflow	943.00	4,308.00	-3,365.00	-78.1%
203 · Accrued Expenses	17,525.00	9,337.00	8,188.00	87.7%
2120 · Deferred Revenue	217,747.70	116,228.51	101,519.19	87.3%
265 · Compensated Absences	30,998.33	29,511.76	1,486.57	5.0%
3100 · Payroll Taxes Payable	2,334.80	5,127.08	-2,792.28	-54.5%
5923a · CalPERS	3,157.52	3,169.48	-11.96	-0.4%
Total Other Current Liabilities	426,533.46	277,614.82	148,918.64	53.6%
Total Current Liabilities	744,052.35	413,046.58	331,005.77	80.1%
Total Liabilities	744,052.35	413,046.58	331,005.77	80.1%

GOLD RIDGE RESOURCE CONSERVATION DISTRICT

02/09/22

Statement of Net Assets

Accrual Basis

As of December 31, 2021

	<u>Dec 31, 21</u>	<u>Dec 31, 20</u>	<u>\$ Change</u>	<u>% Change</u>
Equity				
321 · Net Assets in Capital Assets	22,819.00	22,819.00	0.00	0.0%
3900 · Fund Balance/Net Assets	95,621.57	109,065.10	-13,443.53	-12.3%
Net Income	222,618.66	13,545.37	209,073.29	1,543.5%
Total Equity	<u>341,059.23</u>	<u>145,429.47</u>	<u>195,629.76</u>	<u>134.5%</u>
TOTAL LIABILITIES & EQUITY	<u>1,085,111.58</u>	<u>558,476.05</u>	<u>526,635.53</u>	<u>94.3%</u>

GOLD RIDGE RESOURCE CONSERVATION DISTRICT**Monthly Statement of Net Assets**

02/09/22

As of December 31, 2021

Accrual Basis

	<u>Jul 31, 21</u>	<u>Aug 31, 21</u>	<u>Sep 30, 21</u>	<u>Oct 31, 21</u>	<u>Nov 30, 21</u>	<u>Dec 31, 21</u>
ASSETS						
Current Assets						
Checking/Savings	157,123.26	152,820.57	180,194.89	25,390.90	84,075.14	299,493.76
Accounts Receivable	520,117.80	605,634.66	680,883.86	692,945.01	501,530.66	581,879.19
Other Current Assets	153,191.09	153,196.49	165,690.45	165,269.77	167,533.20	167,619.63
Total Current Assets	830,432.15	911,651.72	1,026,769.20	883,605.68	753,139.00	1,048,992.58
Fixed Assets	36,119.00	36,119.00	36,119.00	36,119.00	36,119.00	36,119.00
TOTAL ASSETS	<u>866,551.15</u>	<u>947,770.72</u>	<u>1,062,888.20</u>	<u>919,724.68</u>	<u>789,258.00</u>	<u>1,085,111.58</u>
LIABILITIES & EQUITY						
Liabilities						
Current Liabilities						
Accounts Payable	249,391.07	353,511.97	480,196.64	357,214.01	253,632.62	310,814.98
Credit Cards	2,603.62	5,326.05	4,764.58	3,157.50	3,058.12	6,703.91
Other Current Liabilities	491,269.84	462,979.84	457,873.76	427,409.41	420,920.80	426,533.46
Total Current Liabilities	743,264.53	821,817.86	942,834.98	787,780.92	677,611.54	744,052.35
Total Liabilities	743,264.53	821,817.86	942,834.98	787,780.92	677,611.54	744,052.35
Equity						
321 - Net Assets in Capital Assets	22,819.00	22,819.00	22,819.00	22,819.00	22,819.00	22,819.00
3900 - Fund Balance/Net Assets	95,621.57	95,621.57	95,621.57	95,621.57	95,621.57	95,621.57
Net Income	4,846.05	7,512.29	1,612.65	13,503.19	-6,794.11	222,618.66
Total Equity	123,286.62	125,952.86	120,053.22	131,943.76	111,646.46	341,059.23
TOTAL LIABILITIES & EQUITY	<u>866,551.15</u>	<u>947,770.72</u>	<u>1,062,888.20</u>	<u>919,724.68</u>	<u>789,258.00</u>	<u>1,085,111.58</u>

GOLD RIDGE RESOURCE CONSERVATION DISTRICT
A/P Aging Summary
As of February 9, 2022

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
Baseline Consulting - 4541	0.00	0.00	5,821.00	0.00	0.00	5,821.00
Bowser, Tisa Ocean - 7378	0.00	130.00	0.00	0.00	0.00	130.00
Brelje & Race Consulting - 40	0.00	7,556.75	15,625.00	11,250.25	0.00	34,432.00
Brelje & Race Labs - 6710	0.00	578.00	0.00	0.00	0.00	578.00
Charles Hope Construction - 22902	0.00	0.00	5,675.00	0.00	0.00	5,675.00
Dutton Bros Farming - 7384	0.00	2,650.00	0.00	0.00	0.00	2,650.00
EARTHseed Consulting, LLC - 29347	0.00	0.00	0.00	1,800.00	0.00	1,800.00
Erica Mikesh	0.00	1,000.00	0.00	0.00	0.00	1,000.00
Humboldt State University - 15826-2	0.00	5,479.64	0.00	6,256.89	-2.00	11,734.53
Jenna Kahn - 29190	0.00	60.00	0.00	0.00	0.00	60.00
Marine Unlimited, Inc. - 2162	0.00	13.92	0.00	0.00	0.00	13.92
Mason Innumerable - 29191	0.00	60.00	0.00	0.00	0.00	60.00
Natl Assoc of Conservation Dist - 18663	775.00	0.00	0.00	0.00	0.00	775.00
NCRM, Inc. - 28671	0.00	0.00	300.00	0.00	0.00	300.00
North Bay Portables - 11120-2	0.00	0.00	0.00	0.00	-36.53	-36.53
O'Connor Environmental, Inc - 5621	0.00	0.00	16,210.89	0.00	0.00	16,210.89
Piazza Construction - 1267	0.00	43,977.50	54,796.61	0.00	9,298.54	108,072.65
Point Blue Conservation Science - 4857	0.00	0.00	2,842.75	0.00	0.00	2,842.75
Prunuske Chatham, Inc.-3697-1	0.00	0.00	36,749.28	9,843.75	7,508.75	54,101.78
Recology Sonoma Marin - 21946-3	55.31	0.00	0.00	0.00	0.00	55.31
San Francisco State University - 5284	0.00	0.00	6,377.24	0.00	6,748.33	13,125.57
Sonoma RCD - 5852-2	0.00	0.00	4,536.20	848.70	11,729.53	17,114.43
Sonoma RCD - Erica - 5852-2	0.00	0.00	0.00	0.00	1,529.16	1,529.16
Stillwater Sciences - 5733	0.00	0.00	12,242.35	0.00	0.00	12,242.35
Streamline Engineering - 7389	0.00	0.00	3,310.00	1,875.00	0.00	5,185.00
The Regent of the University CA - 5582-03	0.00	18,436.94	7,432.78	11,682.05	0.00	37,551.77
TOTAL	830.31	79,942.75	171,919.10	43,556.64	36,775.78	333,024.58

GOLD RIDGE RESOURCE CONSERVATION DISTRICT

02/09/22

A/P Aging Summary

As of December 31, 2021

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
Baseline Consulting - 4541	0.00	5,821.00	0.00	0.00	0.00	5,821.00
Blencowe Watershed Management - 11334	0.00	0.00	700.00	0.00	0.00	700.00
Bowser, Tisa Ocean - 7378	0.00	130.00	0.00	0.00	0.00	130.00
Brelje & Race Consulting - 40	15,625.00	0.00	11,250.25	0.00	0.00	26,875.25
Charles Hope Construction - 22902	5,675.00	0.00	0.00	0.00	0.00	5,675.00
Chasin Goat Grazing - 24397	20,000.00	0.00	0.00	0.00	0.00	20,000.00
Contractor Compliance - 7946	67.50	0.00	67.50	0.00	0.00	135.00
Cori Carlson - 29346	0.00	1,000.00	0.00	0.00	0.00	1,000.00
EARTHseed Consulting, LLC - 29347	0.00	1,800.00	0.00	0.00	0.00	1,800.00
Humboldt State University - 15826-2	0.00	0.00	6,256.89	0.00	-2.00	6,254.89
Intuit Ag Consulting, LLC - 28012	0.00	380.00	0.00	0.00	0.00	380.00
Jenna Kahn - 29190	120.00	0.00	0.00	0.00	0.00	120.00
John Owens Roche III - 29304	0.00	1,000.00	0.00	0.00	0.00	1,000.00
Mason Innumerable - 29191	120.00	0.00	0.00	0.00	0.00	120.00
NCRM, Inc. - 28671	300.00	0.00	0.00	0.00	6,581.00	6,881.00
Nigro & Nigro - 24460	0.00	10,500.00	0.00	0.00	0.00	10,500.00
North Bay Portables - 11120-2	0.00	0.00	0.00	0.00	-36.53	-36.53
O'Connor Environmental, Inc - 5621	16,210.89	0.00	0.00	0.00	0.00	16,210.89
Piazza Construction - 1267	54,796.61	0.00	0.00	0.00	9,298.54	64,095.15
Point Blue Conservation Science - 4857	2,842.75	0.00	0.00	0.00	0.00	2,842.75
Prunuske Chatham, Inc.-3697-1	36,749.28	0.00	17,352.50	0.00	2,576.93	56,678.71
San Francisco State University - 5284	6,377.24	0.00	0.00	0.00	6,748.33	13,125.57
School Garden Network Foundation - 29009	274.14	0.00	0.00	0.00	0.00	274.14
Sonoma RCD - 5852-2	1,150.37	6,099.58	5,041.71	1,970.83	6,110.69	20,373.18
Sonoma RCD - Erica - 5852-2	0.00	0.00	0.00	787.64	1,529.16	2,316.80
Steven Conwell - 29303	0.00	1,000.00	0.00	0.00	0.00	1,000.00
Stillwater Sciences - 5733	12,242.35	0.00	0.00	0.00	0.00	12,242.35
Streamline Engineering - 7389	3,310.00	0.00	1,875.00	0.00	0.00	5,185.00
The Regent of the University CA - 5582-03	7,432.78	0.00	11,682.05	0.00	0.00	19,114.83
The Regents of the University CA - 9652	0.00	10,000.00	0.00	0.00	0.00	10,000.00
TOTAL	<u>183,293.91</u>	<u>37,730.58</u>	<u>54,225.90</u>	<u>2,758.47</u>	<u>32,806.12</u>	<u>310,814.98</u>

GOLD RIDGE RESOURCE CONSERVATION DISTRICT
A/R Aging Summary
As of February 9, 2022

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
001 - ADMINISTRATION						
Admin	0.00	0.00	0.00	0.00	0.00	0.00
Total 001 - ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00
096 - NRCS SCAPOSD RCPP	0.00	0.00	18,266.26	0.00	39,683.98	57,950.24
117 - Cal Trans Gleason Beach	0.00	0.00	5,532.94	19,663.95	6,474.83	31,671.72
127 - SCWA Blanchard Erosion	0.00	0.00	2,067.00	0.00	6,165.00	8,232.00
128 - NRCS CIG Napa	0.00	0.00	0.00	0.00	11,212.59	11,212.59
136 - DFW P1830401 Tannery LW Recruit	0.00	0.00	1,383.36	0.00	0.00	1,383.36
138 - GSA West Yost	0.00	0.00	1,953.00	1,395.00	2,366.50	5,714.50
142 - CARCD WCB Climate Adaptation	0.00	0.00	1,490.50	0.00	0.00	1,490.50
149 - CDFA - Gabriel Farm Demo Project	0.00	0.00	17,598.04	0.00	11,491.09	29,089.13
153 - SCWA 18.19-147 CASGEM 2019-2023	0.00	0.00	1,502.64	0.00	0.00	1,502.64
156 - Sweetwater Nursery Off-Chanel Habit	0.00	0.00	32,679.84	0.00	24,615.90	57,295.74
157 - CDFA Tech Assistance 2019	0.00	0.00	1,285.24	0.00	-545.33	739.91
159 - TU RRRNFWF Year 10	0.00	0.00	5,433.62	0.00	0.00	5,433.62
160 - SCC Eabias Creek Restoration Plant	0.00	0.00	8,287.60	0.00	3,005.65	11,293.25
161 - DFW Atascadero Sediment 65% Design	0.00	0.00	39,115.07	0.00	0.00	39,115.07
162 - NCIRWMP VII Rainwater Rebate	0.00	0.00	5,530.50	0.00	4,934.00	10,464.50
163 - CARCD WCB Monarch II OW Sites	0.00	0.00	3,607.24	0.00	0.00	3,607.24
164 - WCB Mt Gilead Design	0.00	0.00	6,250.95	0.00	0.00	6,250.95
165 - WCB Alliance Implementation	0.00	0.00	51,792.20	0.00	0.00	51,792.20
166 - SCAPOSD Outings 2020-23 subcontract	0.00	0.00	1,462.00	0.00	0.00	1,462.00
180 - NFWF 71924 Alder Creek Ranch cost s	0.00	0.00	1,304.57	0.00	0.00	1,304.57
184 - Farm and Ranch Solid Waste Cleanup	0.00	0.00	0.00	0.00	205.88	205.88
189 - DFW Alliance	0.00	0.00	15,992.44	0.00	0.00	15,992.44
190 - DFW Iron Horse Fish Screen	0.00	0.00	0.00	0.00	138.10	138.10
192 - SCAPOSD Veg Mgt Comm Grazing	0.00	0.00	0.00	0.00	1,581.00	1,581.00
194 - FFS Ag Innovations Napa Report	0.00	0.00	0.00	0.00	3,150.00	3,150.00
FFS - Riptide Construction	0.00	0.00	0.00	0.00	2,211.88	2,211.88
FFS - Sonoma RCD for the Arroyo/Garric Ro	0.00	0.00	0.00	0.00	2,373.00	2,373.00
Z - 113 - Atascadero Subwater DFW Prop 1	0.00	0.00	28,375.18	0.00	0.00	28,375.18
Z - 137 - NFWF ConPar IV	0.00	0.00	2,277.74	0.00	0.00	2,277.74
Z - 155 - CARCD WCB Monarch WC-1913CF	0.00	0.00	0.00	0.00	877.26	877.26
TOTAL	0.00	0.00	253,187.93	21,058.95	119,941.33	394,188.21

GOLD RIDGE RESOURCE CONSERVATION DISTRICT
A/R Aging Summary
As of December 31, 2021

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
001 - ADMINISTRATION						
Admin	30,805.60	-98,500.67	98,500.67	0.00	0.00	30,805.60
Total 001 - ADMINISTRATION	30,805.60	-98,500.67	98,500.67	0.00	0.00	30,805.60
096 - NRCS SCAPOSD RCPP	18,266.26	0.00	0.00	0.00	39,683.98	57,950.24
108 - SCWA TW 16/17-156	20,234.55	0.00	0.00	0.00	0.00	20,234.55
117 - Cal Trans Gleason Beach	5,532.94	0.00	19,663.95	0.00	6,474.83	31,671.72
127 - SCWA Blanchard Erosion	2,067.00	0.00	0.00	0.00	6,165.00	8,232.00
128 - NRCS CIG Napa	42.20	0.00	0.00	0.00	11,649.55	11,691.75
136 - DFW P1830401 Tannery LW Recruit	1,383.36	0.00	0.00	0.00	0.00	1,383.36
138 - GSA West Yost	1,953.00	0.00	1,395.00	1,089.00	1,277.50	5,714.50
142 - CARCD WCB Climate Adaptation	1,490.50	0.00	0.00	0.00	0.00	1,490.50
149 - CDFA - Gabriel Farm Demo Project	17,598.04	0.00	0.00	0.00	11,491.09	29,089.13
153 - SCWA 18.19-147 CASGEM 2019-2023	1,502.64	0.00	0.00	0.00	0.00	1,502.64
156 - Sweetwater Nursery Off-Chanel Habit	32,679.84	0.00	0.00	0.00	24,615.90	57,295.74
157 - CDFA Tech Assistance 2019	1,285.24	0.00	0.00	0.00	-545.33	739.91
159 - TU RRNFWF Year 10	5,433.62	0.00	0.00	0.00	0.00	5,433.62
160 - SCC Ebabias Creek Restoration Plant	8,287.60	0.00	0.00	0.00	3,005.65	11,293.25
161 - DFW Atascadero Sediment 65% Desi...	39,115.07	0.00	0.00	0.00	0.00	39,115.07
162 - NCIRWMP VII Rainwater Rebate	5,530.50	0.00	0.00	0.00	4,934.00	10,464.50
163 - CARCD WCB Monarch II OW Sites	3,607.24	0.00	0.00	0.00	0.00	3,607.24
164 - WCB Mt Gilead Design	6,250.95	0.00	20,370.87	0.00	0.00	26,621.82
165 - WCB Alliance Implementation	51,792.20	0.00	0.00	0.00	76,110.40	127,902.60
166 - SCAPOSD Outings 2020-23 subcontr...	1,462.00	0.00	0.00	0.00	0.00	1,462.00
179 - Zero Foodprint	0.00	0.00	5,761.92	0.00	1,504.74	7,266.66
180 - NFWF 71924 Alder Creek Ranch cost s	1,304.57	0.00	0.00	0.00	0.00	1,304.57
184 - Farm and Ranch Solid Waste Cleanup	0.00	0.00	0.00	0.00	205.88	205.88
189 - DFW Alliance	15,992.44	0.00	22,183.74	0.00	0.00	38,176.18
190 - DFW Iron Horse Fish Screen	0.00	0.00	0.00	0.00	138.10	138.10
192 - SCAPOSD Veg Mgt Comm Grazing	0.00	0.00	0.00	0.00	1,581.00	1,581.00
194 - FFS Ag Innovations Napa Report	0.00	0.00	0.00	0.00	3,150.00	3,150.00
195 - FSS RCD Grizzly MOU	5,240.00	0.00	0.00	0.00	5,000.00	10,240.00
FFS - Riptide Construction	0.00	0.00	0.00	0.00	2,211.88	2,211.88
FFS - Sonoma RCD for the Arroyo/Garric Ro	0.00	0.00	0.00	0.00	2,373.00	2,373.00
Z - 113 - Atascadero Subwater DFW Prop 1	28,375.18	0.00	0.00	0.00	0.00	28,375.18

2:16 PM

02/09/22

GOLD RIDGE RESOURCE CONSERVATION DISTRICT
A/R Aging Summary
As of December 31, 2021

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
Z - 137 - NFWF ConPar IV	2,277.74	0.00	0.00	0.00	0.00	2,277.74
Z - 155 - CARCD WCB Monarch WC-1913CF	0.00	0.00	0.00	0.00	877.26	877.26
TOTAL	309,510.28	-98,500.67	167,876.15	1,089.00	201,904.43	581,879.19

GOLD RIDGE RESOURCE CONSERVATION DISTRICT

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Register: 101 · Cash in County Treasury

From 12/01/2021 through 02/09/2022

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
12/01/2021		156 - Sweetwater Nu...	1200 · Accounts Recei...	5		X	11,985.08	56,374.39
12/01/2021		157 - CDFA Tech As...	1200 · Accounts Recei...	7		X	2,720.78	59,095.17
12/08/2021			-split-	Deposit		X	1,300.00	60,395.17
12/08/2021		Z - 137 - NFWF Con...	1200 · Accounts Recei...	8		X	1,069.18	61,464.35
12/08/2021		173 - CalFire NBFIP	1200 · Accounts Recei...	3		X	977.00	62,441.35
12/08/2021		154 - DPR - C19330...	1200 · Accounts Recei...	1		X	9,200.00	71,641.35
12/08/2021		161 - DFW Atascade...	1200 · Accounts Recei...	5		X	42,086.17	113,727.52
12/08/2021		160 – SCC Ebabias ...	1200 · Accounts Recei...	8		X	8,330.81	122,058.33
12/13/2021	Hacked \$...	001 - ADMINISTRA...	Overhead:6462 · Misc...	We were hacke...	60,000.00	X		62,058.33
12/15/2021	ACH	Hart, William - 7377	201 · Vouchers Payable	Reimbursement	71.57	X		61,986.76
12/15/2021	ACH	Johnson, Noelle - 7388	201 · Vouchers Payable	Reimbursement	51.52	X		61,935.24
12/15/2021	1910863	Guardian - 17541	201 · Vouchers Payable	Dental & Visio...	546.65	X		61,388.59
12/15/2021	1910864	Ford Motor Compan...	201 · Vouchers Payable	Truck Payment	851.84	X		60,536.75
12/15/2021	1910866	Exchange Bank Card...	201 · Vouchers Payable		2,921.38	X		57,615.37
12/15/2021	1910867	Xerox Corporation - ...	201 · Vouchers Payable	Copier Lease	190.00	X		57,425.37
12/15/2021	1910868	Kaiser - 1092-27	201 · Vouchers Payable	January Health ...	3,386.54	X		54,038.83
12/15/2021	1910869	Inland Business Syst...	201 · Vouchers Payable	Copier Mainten...	41.96	X		53,996.87
12/15/2021	1910870	Dellavalle Laborator...	201 · Vouchers Payable		188.00	X		53,808.87
12/15/2021	1910871	Stillwater Sciences - ...	201 · Vouchers Payable		17,480.37	X		36,328.50
12/15/2021	1910872	Piazza Construction -...	201 · Vouchers Payable		56,999.88	X		-20,671.38
12/15/2021	1910873	Point Blue Conservat...	201 · Vouchers Payable		4,325.39	X		-24,996.77
12/15/2021	1910874	Valley Ford Water A...	201 · Vouchers Payable	Water for VFSH	77.50	X		-25,074.27
12/15/2021	1910875	Creekside Center for ...	201 · Vouchers Payable		5,000.00	X		-30,074.27
12/15/2021	1910876	Advantage Marketin...	201 · Vouchers Payable		3,759.11	X		-33,833.38
12/15/2021	1910877	Brelje & Race Consu...	201 · Vouchers Payable		14,173.75	X		-48,007.13
12/15/2021	1910878	Bowser, Tisa Ocean -...	201 · Vouchers Payable		265.56	X		-48,272.69
12/15/2021	1910879	Sonoma RCD - 5852-2	201 · Vouchers Payable		600.25	X		-48,872.94
12/15/2021	1910880	Recology Sonoma M...	201 · Vouchers Payable		55.31	X		-48,928.25
12/15/2021	1910881	Baseline Consulting -...	201 · Vouchers Payable		1,807.00	X		-50,735.25
12/15/2021	1910882	Dutton Bros Farming...	201 · Vouchers Payable		2,650.00	X		-53,385.25
12/15/2021	1910883	O'Connor Environme...	201 · Vouchers Payable		10,234.40	X		-63,619.65
12/15/2021	1910884	Prunuske Chatham, I...	201 · Vouchers Payable		28,221.09	X		-91,840.74
12/15/2021	1910885	Humboldt State Univ...	201 · Vouchers Payable		3,164.56	X		-95,005.30
12/15/2021	1910886	The Regents of the U...	201 · Vouchers Payable		7,865.74	X		-102,871.04
12/15/2021	1910887	SDRMA - 9209	201 · Vouchers Payable		47.50	X		-102,918.54
12/15/2021	1911185	George Dutton - 9366	201 · Vouchers Payable	Appraisal of V...	950.00	X		-103,868.54
12/15/2021	1911186	Stuart Mitchell - 29311	201 · Vouchers Payable		875.00	X		-104,743.54
12/15/2021	19110865	Quantum Spatial, Inc...	201 · Vouchers Payable		9,200.00	X		-113,943.54
12/16/2021			-split-	Deposit		X	300.00	-113,643.54
12/16/2021		164 - WCB Mt Gilea...	1200 · Accounts Recei...	4		X	19,828.44	-93,815.10

GOLD RIDGE RESOURCE CONSERVATION DISTRICT

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Register: 101 · Cash in County Treasury

From 12/01/2021 through 02/09/2022

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
12/16/2021		138 - GSA West Yost	1200 · Accounts Recei...	48 & 49		X	3,210.75	-90,604.35
12/16/2021		136 - DFW P183040...	1200 · Accounts Recei...	14		X	2,033.13	-88,571.22
12/16/2021		117 - Cal Trans Glea...	1200 · Accounts Recei...	10		X	13,132.24	-75,438.98
12/20/2021			7897 · Exchange Bank ...	Funds Transfer	15,000.00	X		-90,438.98
12/28/2021			-split-	Deposit		X	500.00	-89,938.98
12/28/2021		Z - 183 - SRCD NF...	1200 · Accounts Recei...	1Final		X	6,563.50	-83,375.48
12/28/2021		166 - SCAPOSD Out...	1200 · Accounts Recei...	5		X	1,228.00	-82,147.48
12/28/2021		163 - CARCD WCB ...	1200 · Accounts Recei...	5		X	8,296.00	-73,851.48
12/28/2021	Advance...	200 - RLF 21-22	2120 · Deferred Revenue	Advanced fund...		X	40,000.00	-33,851.48
12/29/2021			7897 · Exchange Bank ...	Funds Transfer	50,000.00	X		-83,851.48
12/31/2021			Income from Property ...	Deposit		X	19,447.68	-64,403.80
12/31/2021			Other Income:4040 · ...	Deposit		X	320,306.00	255,902.20
01/19/2022			-split-	Deposit		X	1,427.13	257,329.33
01/19/2022		195 - FSS RCD Griz...	1200 · Accounts Recei...	2		X	5,240.00	262,569.33
01/19/2022		165 - WCB Alliance ...	1200 · Accounts Recei...	3		X	76,110.40	338,679.73
01/20/2022	1915289	Guardian - 17541	201 · Vouchers Payable	Dental & Visio...	419.79	X		338,259.94
01/20/2022	1915290	Ford Motor Compan...	201 · Vouchers Payable	Truck Payment	851.84	X		337,408.10
01/20/2022	1915291	Exchange Bank Card...	201 · Vouchers Payable		6,877.48	X		330,530.62
01/20/2022	1915292	Xerox Corporation - ...	201 · Vouchers Payable	Copier Lease	190.00	X		330,340.62
01/20/2022	1915293	Kaiser - 1092-27	201 · Vouchers Payable	February Healt...	2,658.56	X		327,682.06
01/20/2022	1915294	Inland Business Syst...	201 · Vouchers Payable	Copier Mainten...	37.80	X		327,644.26
01/20/2022	1915295	Nigro & Nigro - 24460	201 · Vouchers Payable		10,500.00	X		317,144.26
01/20/2022	1915296	Dellavalle Laborator...	201 · Vouchers Payable		282.00	X		316,862.26
01/20/2022	1915297	Contractor Complian...	201 · Vouchers Payable		135.00	X		316,727.26
01/20/2022	1915298	Cori Carlson - 29346	201 · Vouchers Payable	Landowner Rei...	1,000.00	X		315,727.26
01/20/2022	1915299	Mason Innumerable - ...	201 · Vouchers Payable	Stipend - Septe...	120.00	X		315,607.26
01/20/2022	1915300	Jenna Kahn - 29190	201 · Vouchers Payable	Stipend - Septe...	120.00	X		315,487.26
01/20/2022	1915301	Marine Unlimited, In...	201 · Vouchers Payable	W2's and 1099's	20.24	X		315,467.02
01/20/2022	1915302	Valley Ford Water A...	201 · Vouchers Payable	Water for VFSH	79.71	X		315,387.31
01/20/2022	1915303	Sonoma County Tax ...	201 · Vouchers Payable	Transient Occu...	66.60	X		315,320.71
01/20/2022	1915304	County of Sonoma C...	201 · Vouchers Payable		50.00	X		315,270.71
01/20/2022	1915305	Chasin Goat Grazing...	201 · Vouchers Payable		20,000.00	X		295,270.71
01/20/2022	1915306	Bowser, Tisa Ocean -...	201 · Vouchers Payable		260.00	X		295,010.71
01/20/2022	1915307	Sonoma RCD - 5852-2	201 · Vouchers Payable		3,258.75	X		291,751.96
01/20/2022	1915307	Sonoma RCD - Erica...	201 · Vouchers Payable		787.64	X		290,964.32
01/20/2022	1915308	Recology Sonoma M...	201 · Vouchers Payable		55.31	X		290,909.01
01/20/2022	1915309	Blencowe Watershed...	201 · Vouchers Payable		700.00	X		290,209.01
01/20/2022	1915310	Dutton Bros Farming...	201 · Vouchers Payable		2,650.00	X		287,559.01
01/20/2022	1915311	John Owens Roche II...	201 · Vouchers Payable		1,000.00	X		286,559.01
01/20/2022	1915312	Steven Conwell - 29...	201 · Vouchers Payable		1,000.00	X		285,559.01

GOLD RIDGE RESOURCE CONSERVATION DISTRICT

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Register: 101 · Cash in County Treasury

From 12/01/2021 through 02/09/2022

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
01/20/2022	1915313	Intuit Ag Consulting,...	201 · Vouchers Payable		380.00	X		285,179.01
01/20/2022	1915314	Prunuske Chatham, I...	201 · Vouchers Payable		2,576.93	X		282,602.08
01/20/2022	1915315	School Garden Netw...	201 · Vouchers Payable		274.14	X		282,327.94
01/20/2022	1915316	NCRM, Inc. - 28671	201 · Vouchers Payable		6,581.00	X		275,746.94
01/20/2022	1915317	The Regents of the U...	201 · Vouchers Payable		10,000.00	X		265,746.94
01/20/2022	1915318	Trinity County RCD ...	201 · Vouchers Payable	Annual North ...	100.00	X		265,646.94
01/25/2022			7897 · Exchange Bank ...	Funds Transfer	60,000.00	X		205,646.94
01/31/2022			Income from Property ...	Deposit		X	81.73	205,728.67
01/31/2022			Overhead:Interest Expe...	Interest		X	44.73	205,773.40
02/08/2022			-split-	Deposit			100.00	205,873.40
02/08/2022		195 - FSS RCD Griz...	1200 · Accounts Recei...	1			5,000.00	210,873.40
02/08/2022		164 - WCB Mt Gilea...	1200 · Accounts Recei...	5			20,370.87	231,244.27
02/08/2022		004 - Project Tracker...	1200 · Accounts Recei...	Alameda RCD			1,500.00	232,744.27
02/08/2022		189 - DFW Alliance	1200 · Accounts Recei...	4			22,183.74	254,928.01
02/08/2022		128 - NRCS CIG Napa	1200 · Accounts Recei...				479.16	255,407.17
02/08/2022		108 - SCWA TW 16/...	1200 · Accounts Recei...	16			20,234.55	275,641.72
02/08/2022		179 - Zero Foodprint	1200 · Accounts Recei...	1, 2 & 3			7,266.66	282,908.38

GOLD RIDGE RESOURCE CONSERVATION DISTRICT

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Register: 7788 · Donations Account

From 12/01/2021 through 02/09/2022

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
12/09/2021			Other Income:4102 · D...	Deposit		X	48.25	48.25

GOLD RIDGE RESOURCE CONSERVATION DISTRICT

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Register: 7897 · Exchange Bank Checking

From 12/01/2021 through 02/09/2022

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
12/02/2021		QuickBooks Payroll ...	-split-	Created by Pay...	13,030.07	X		26,182.92
12/03/2021	DD2400	Cantor, Sierra R	-split-	Direct Deposit		X		26,182.92
12/03/2021	DD2401	Green, John K	-split-	Direct Deposit		X		26,182.92
12/03/2021	DD2402	Harris, Michele J	-split-	Direct Deposit		X		26,182.92
12/03/2021	DD2403	Hart, William J	-split-	Direct Deposit		X		26,182.92
12/03/2021	DD2404	Jensen, Brittany B	-split-	Direct Deposit		X		26,182.92
12/03/2021	DD2405	Johnson, Noelle E	-split-	Direct Deposit		X		26,182.92
12/03/2021	DD2406	O'Connell, Maryann	-split-	Direct Deposit		X		26,182.92
12/03/2021	DD2407	Pozzi -, Joe	-split-	Direct Deposit		X		26,182.92
12/03/2021	DD2408	Stagnaro, Adriana	-split-	Direct Deposit		X		26,182.92
12/03/2021	DD2409	Tsue, Sophia	-split-	Direct Deposit		X		26,182.92
12/06/2021	ACH	Gold Ridge RCD - 4...	-split-	94-2466509	4,516.26	X		21,666.66
12/06/2021	ACH	EDD-463541	-split-	SEIN 499-0402...	890.77	X		20,775.89
12/06/2021	ACH	CalPERS - 463670	-split-	1915	3,102.06	X		17,673.83
12/06/2021	ACH	Nationwide	3101 · 457b Employee	0056542-001	1,710.00	X		15,963.83
12/16/2021		QuickBooks Payroll ...	-split-	Created by Pay...	13,152.58	X		2,811.25
12/17/2021	DD2410	Cantor, Sierra R	-split-	Direct Deposit		X		2,811.25
12/17/2021	DD2411	Green, John K	-split-	Direct Deposit		X		2,811.25
12/17/2021	DD2412	Harris, Michele J	-split-	Direct Deposit		X		2,811.25
12/17/2021	DD2413	Hart, William J	-split-	Direct Deposit		X		2,811.25
12/17/2021	DD2414	Jensen, Brittany B	-split-	Direct Deposit		X		2,811.25
12/17/2021	DD2415	Johnson, Noelle E	-split-	Direct Deposit		X		2,811.25
12/17/2021	DD2416	O'Connell, Maryann	-split-	Direct Deposit		X		2,811.25
12/17/2021	DD2417	Pozzi -, Joe	-split-	Direct Deposit		X		2,811.25
12/17/2021	DD2418	Stagnaro, Adriana	-split-	Direct Deposit		X		2,811.25
12/17/2021	DD2419	Tsue, Sophia	-split-	Direct Deposit		X		2,811.25
12/20/2021			101 · Cash in County T...	Funds Transfer		X	15,000.00	17,811.25
12/21/2021	ACH	Gold Ridge RCD - 4...	-split-	94-2466509	4,546.70	X		13,264.55
12/21/2021	ACH	EDD-463541	-split-	SEIN 499-0402...	894.17	X		12,370.38
12/21/2021	ACH	Nationwide	3101 · 457b Employee	0056542-001	1,710.00	X		10,660.38
12/21/2021	ACH	CalPERS - 463670	-split-	1915	3,102.77	X		7,557.61
12/21/2021	ACH	CalPERS - 463670	Salaries and benefits:5...	Unfunded Liab...	1,349.59	X		6,208.02
12/29/2021			101 · Cash in County T...	Funds Transfer		X	50,000.00	56,208.02
12/30/2021		QuickBooks Payroll ...	-split-	Created by Pay...	13,137.55	X		43,070.47
12/31/2021	DD2420	Cantor, Sierra R	-split-	Direct Deposit		X		43,070.47
12/31/2021	DD2421	Green, John K	-split-	Direct Deposit		X		43,070.47
12/31/2021	DD2422	Harris, Michele J	-split-	Direct Deposit		X		43,070.47
12/31/2021	DD2423	Hart, William J	-split-	Direct Deposit		X		43,070.47
12/31/2021	DD2424	Jensen, Brittany B	-split-	Direct Deposit		X		43,070.47
12/31/2021	DD2425	Johnson, Noelle E	-split-	Direct Deposit		X		43,070.47

GOLD RIDGE RESOURCE CONSERVATION DISTRICT

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Register: 7897 · Exchange Bank Checking

From 12/01/2021 through 02/09/2022

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
12/31/2021	DD2426	O'Connell, Maryann	-split-	Direct Deposit		X		43,070.47
12/31/2021	DD2427	Pozzi -, Joe	-split-	Direct Deposit		X		43,070.47
12/31/2021	DD2428	Stagnaro, Adriana	-split-	Direct Deposit		X		43,070.47
12/31/2021	DD2429	Tsue, Sophia	-split-	Direct Deposit		X		43,070.47
01/03/2022	ACH	Gold Ridge RCD - 4...	-split-	94-2466509	4,518.88			38,551.59
01/03/2022	ACH	EDD-463541	-split-	SEIN 499-0402...	916.81			37,634.78
01/03/2022	ACH	Nationwide	3101 · 457b Employee	0056542-001	1,710.00			35,924.78
01/03/2022	ACH	CalPERS - 463670	-split-	1915	3,157.52			32,767.26
01/03/2022	ACH	CalPERS - 463670	Salaries and benefits:5...	Unfunded Liab...	1,349.59			31,417.67
01/13/2022		QuickBooks Payroll ...	-split-	Created by Pay...	13,766.38			17,651.29
01/14/2022	DD2430	Cantor, Sierra R	-split-	Direct Deposit		X		17,651.29
01/14/2022	DD2431	Green, John K	-split-	Direct Deposit		X		17,651.29
01/14/2022	DD2432	Harris, Michele J	-split-	Direct Deposit		X		17,651.29
01/14/2022	DD2433	Hart, William J	-split-	Direct Deposit		X		17,651.29
01/14/2022	DD2434	Jensen, Brittany B	-split-	Direct Deposit		X		17,651.29
01/14/2022	DD2435	Johnson, Noelle E	-split-	Direct Deposit		X		17,651.29
01/14/2022	DD2436	O'Connell, Maryann	-split-	Direct Deposit		X		17,651.29
01/14/2022	DD2437	Pozzi -, Joe	-split-	Direct Deposit		X		17,651.29
01/14/2022	DD2438	Stagnaro, Adriana	-split-	Direct Deposit		X		17,651.29
01/14/2022	DD2439	Tsue, Sophia	-split-	Direct Deposit		X		17,651.29
01/18/2022	ACH	Gold Ridge RCD - 4...	-split-	94-2466509	4,714.22			12,937.07
01/18/2022	ACH	EDD-463541	-split-	SEIN 499-0402...	1,294.06			11,643.01
01/18/2022	ACH	Nationwide	3101 · 457b Employee	0056542-001	1,710.00			9,933.01
01/18/2022	ACH	CalPERS - 463670	-split-	1915	3,093.47			6,839.54
01/25/2022			101 · Cash in County T...	Funds Transfer			60,000.00	66,839.54
01/27/2022		QuickBooks Payroll ...	-split-	Created by Pay...	13,654.61			53,184.93
01/28/2022	DD2440	Cantor, Sierra R	-split-	Direct Deposit		X		53,184.93
01/28/2022	DD2441	Green, John K	-split-	Direct Deposit		X		53,184.93
01/28/2022	DD2442	Harris, Michele J	-split-	Direct Deposit		X		53,184.93
01/28/2022	DD2443	Hart, William J	-split-	Direct Deposit		X		53,184.93
01/28/2022	DD2444	Jensen, Brittany B	-split-	Direct Deposit		X		53,184.93
01/28/2022	DD2445	Johnson, Noelle E	-split-	Direct Deposit		X		53,184.93
01/28/2022	DD2446	O'Connell, Maryann	-split-	Direct Deposit		X		53,184.93
01/28/2022	DD2447	Pozzi -, Joe	-split-	Direct Deposit		X		53,184.93
01/28/2022	DD2448	Stagnaro, Adriana	-split-	Direct Deposit		X		53,184.93
01/28/2022	DD2449	Tsue, Sophia	-split-	Direct Deposit		X		53,184.93
01/31/2022	ACH	Gold Ridge RCD - 4...	-split-	94-2466509	4,638.88			48,546.05
01/31/2022	ACH	EDD-463541	-split-	SEIN 499-0402...	1,262.52			47,283.53
01/31/2022	ACH	Nationwide	3101 · 457b Employee	0056542-001	1,710.00			45,573.53
01/31/2022	ACH	CalPERS - 463670	-split-	1915	3,041.03			42,532.50

GOLD RIDGE RESOURCE CONSERVATION DISTRICT

02/09/22

Profit & Loss by Job

Accrual Basis

December 2021

	<u>010 - Valley Ford School House</u>	<u>TOTAL</u>
Ordinary Income/Expense		
Expense		
Direct Costs		
6505 · Valley Ford Schoolhouse	178.69	178.69
Total Direct Costs	178.69	178.69
Total Expense	178.69	178.69
Net Ordinary Income	-178.69	-178.69
Net Income	-178.69	-178.69

GOLD RIDGE RESOURCE CONSERVATION DISTRICT

Summary Balance Sheet

As of November 30, 2021

	December 31, 2018	December 31, 2019	December 31, 2020	December 31, 2021
ASSETS				
Current Assets				
Checking/Savings	-171,065.48	-159,182.44	-4,211.80	299,493.76
Accounts Receivable	466,327.33	607,815.87	371,121.37	581,879.19
Other Current Assets	220,557.91	238,043.95	173,285.48	167,619.63
Total Current Assets	515,819.76	686,677.38	540,195.05	1,048,992.58
Fixed Assets	22,819.00	20,550.00	18,281.00	36,119.00
TOTAL ASSETS	538,638.76	707,227.38	558,476.05	1,085,111.58
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable	197,501.16	349,920.79	134,346.74	310,814.98
Credit Cards	1,365.72	5,095.61	1,085.02	6,703.91
Other Current Liabilities	146,936.31	189,009.52	277,614.82	426,533.46
Total Current Liabilities	345,803.19	544,025.92	413,046.58	744,052.35
Total Liabilities	345,803.19	544,025.92	413,046.58	744,052.35
Equity	192,835.57	163,201.46	145,429.47	341,059.23
TOTAL LIABILITIES & EQUITY	538,638.76	707,227.38	558,476.05	1,085,111.58

**GOLD RIDGE RESOURCE CONSERVATION DISTRICT
FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT
For the Fiscal Year Ended
June 30, 2021
(With Comparative Information as of June 30, 2020)**

NIGRO & NIGRO^{PC}

GOLD RIDGE RESOURCE CONSERVATION DISTRICT

For the Fiscal Year Ended June 30, 2021

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Financial Section



INDEPENDENT AUDITORS' REPORT

Board of Directors
Gold Ridge Resource Conservation District
Sebastopol, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and general fund of Gold Ridge Resource Conservation District as of and for the fiscal year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 opinions.

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 Gold Ridge Resource Conservation District, as of June 30, 2021, and the respective changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of proportionate share of the net pension liability and schedule of pension contributions 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.

Prior-Year Comparative Information

The financial statements include partial prior-year comparative information. Such information does not include sufficient detail to constitute a presentation in accordance with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2020, from which such partial information was derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a separate report dated January 15, 2022, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Walnut Creek, California
January 15, 2022

GOLD RIDGE RESOURCE CONSERVATION DISTRICT

Management's Discussion and Analysis (Unaudited)

For the Fiscal Year Ended June 30, 2021

Management's Discussion and Analysis (MD&A) offers readers of Gold Ridge Resource Conservation District's financial statements a narrative overview of the District's financial activities for the fiscal year ended June 30, 2021. This MD&A presents financial highlights, an overview of the accompanying financial statements, an analysis of net position and results of operations, a current-to prior year analysis, a discussion on restrictions, commitments and limitations, and a discussion of significant activity involving capital assets and long-term debt. Please read in conjunction with the financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- The District's net position decreased \$13,883 or 10.49% as a result of this year's operations.
- Total revenues from all sources decreased by 24.77%, or \$522,768 from \$2,110,548 to \$1,587,780, from the prior year, primarily due to a \$524,178 decrease in grant revenue.
- Total expenses for the District's operations decreased by 24.74% or \$526,471 from \$2,128,134 to \$1,601,663, from the prior year, primarily due to a decrease in grant related expenses.
- Depreciation expense was \$11,205.

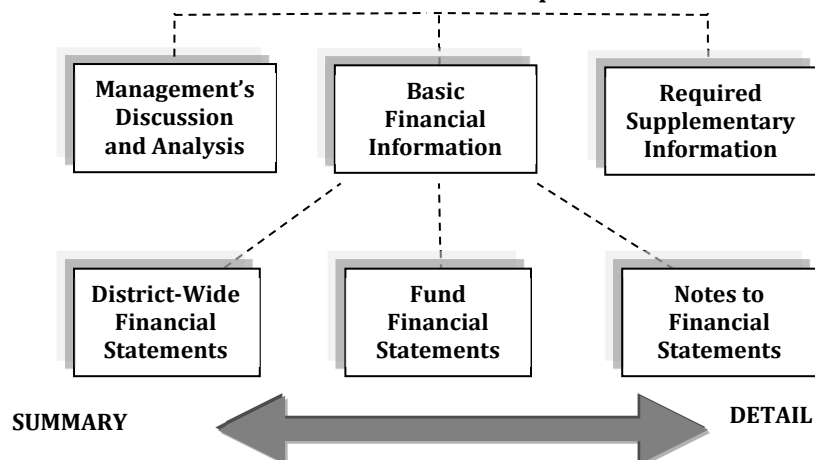
OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts – management discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the District:

- *District-wide financial statements* provide both short-term and long-term information about the District's overall financial status.
- *Fund financial statements* focus on individual parts of the District, reporting the District's operations in more detail than the district-wide statements.
 - The *governmental funds* statements tell how basic services were financed in the short term as well as what remains for future spending.

The financial statements also include *notes* that explain some of the information in the statements and provide more detailed data. Figure A-1 shows how the various parts of this annual report are arranged and related to one another.

Figure A-1. Organization of Gold Ridge Resource Conservation District's Annual Financial Report



GOLD RIDGE RESOURCE CONSERVATION DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2021

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

Figure A-2 summarizes the major features of the District's financial statements, including the portion of the District's activities they cover and the types of information they contain.

Figure A-2. Major Features of the District-Wide and Fund Financial Statements

Type of Statements	District-Wide	Governmental Funds
<i>Scope</i>	Entire District	The activities of the District that are not proprietary or fiduciary
<i>Required financial statements</i>	<ul style="list-style-type: none"> • Statement of Net Position • Statement of Activities 	<ul style="list-style-type: none"> • Balance Sheet • Statement of Revenues, Expenditures & Changes in Fund Balances
<i>Accounting basis and measurement focus</i>	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus
<i>Type of asset/liability information</i>	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included
<i>Type of inflow/outflow information</i>	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter

GOLD RIDGE RESOURCE CONSERVATION DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2021

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

The remainder of this overview section of management's discussion and analysis highlights the structure and contents of each of the statements.

District-Wide Statements

The district-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes all of the District's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two district-wide statements report the District's net position and how it has changed. Net position – the difference between the District's assets and deferred outflows of resources and liabilities and deferred inflows of resources – is one way to measure the District's financial health, or *position*.

- Over time, increases and decreases in the District's net position are an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the overall health of the District, you need to consider additional nonfinancial factors such as changes in the District's demographics and the condition of buildings and other facilities.
- In the district-wide financial statements, the District's activities are categorized as *Governmental Activities*. Most of the District's basic services are included here, such as resource conservation and grant compliance. Federal, state and local programs finance most of these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the District's most significant funds – not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs. Some funds are required by State law and by grantor requirements.

The District has one fund the general Fund.

GOLD RIDGE RESOURCE CONSERVATION DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2021

FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION

Analysis of Net Position

Table A-1: Condensed Statement of Net Position

	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>Change</u>
Assets:			
Current assets	\$ 980,159	\$ 903,127	\$ 77,032
Capital assets, net	<u>36,119</u>	<u>47,324</u>	<u>(11,205)</u>
Total assets	<u>1,016,278</u>	<u>950,451</u>	<u>65,827</u>
Deferred outflows of resources	<u>122,934</u>	<u>129,281</u>	<u>(6,347)</u>
Liabilities:			
Current liabilities	876,947	814,855	62,092
Non-current liabilities	<u>142,878</u>	<u>128,242</u>	<u>14,636</u>
Total liabilities	<u>1,019,825</u>	<u>943,097</u>	<u>76,728</u>
Deferred inflows of resources	<u>943</u>	<u>4,308</u>	<u>(3,365)</u>
Net position:			
Investment in capital assets	16,200	18,724	(2,524)
Unrestricted	<u>102,244</u>	<u>113,603</u>	<u>(11,359)</u>
Total net position	<u>\$ 118,444</u>	<u>\$ 132,327</u>	<u>\$ (13,883)</u>

At the end of fiscal year 2021, the District shows a positive balance in its unrestricted net position of \$102,244. Unrestricted net position decreased because the District's General Fund expenses exceeded its revenues for the fiscal year 2021.

Analysis of Revenues and Expenses

Table A-2: Condensed Statements of Activities

	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>Change</u>
Program revenues	\$ 1,553,824	\$ 2,078,002	\$ (524,178)
Expenses	<u>(1,601,663)</u>	<u>(2,128,134)</u>	<u>526,471</u>
Net program expense	(47,839)	(50,132)	2,293
General revenues	<u>33,956</u>	<u>32,546</u>	<u>1,410</u>
Change in net position	(13,883)	(17,586)	3,703
Net position:			
Beginning of year	<u>132,327</u>	<u>149,913</u>	<u>(17,586)</u>
End of year	<u>\$ 118,444</u>	<u>\$ 132,327</u>	<u>\$ (13,883)</u>

The statement of activities shows how the government's net position changed during the fiscal year. In the case of the District, the operations of the District decreased by \$13,883.

GOLD RIDGE RESOURCE CONSERVATION DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2021

FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION (Continued)

Analysis of Revenues and Expenses

Table A-3: Total Revenues

	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>Increase (Decrease)</u>
Program revenues:			
Operating grants and contributions:			
Federal grants	\$ 567,763	\$ 951,700	\$ (383,937)
State grants	538,870	645,041	(106,171)
Other grants	424,900	464,500	(39,600)
Other revenue	<u>22,291</u>	<u>16,761</u>	<u>5,530</u>
Total program revenues	<u>1,553,824</u>	<u>2,078,002</u>	<u>(524,178)</u>
General revenues:			
Property taxes	<u>33,956</u>	<u>32,546</u>	<u>1,410</u>
Total general revenues	<u>33,956</u>	<u>32,546</u>	<u>1,410</u>
Total revenues	<u>\$ 1,587,780</u>	<u>\$ 2,110,548</u>	<u>\$ (522,768)</u>

Total revenues from all sources decreased by 24.77%, or \$522,768 from \$2,110,548 to \$1,587,780, from the prior year, primarily due to a \$524,178 decrease in grant revenue.

Table A-4: Total Expenses

	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>Increase (Decrease)</u>
Expenses:			
Salaries and wages	\$ 573,869	\$ 632,441	\$ (58,572)
Employee benefits	139,183	129,419	9,764
Materials and services	870,972	1,349,859	(478,887)
Depreciation expense	11,205	8,971	2,234
Interest expense	<u>6,434</u>	<u>7,444</u>	<u>(1,010)</u>
Total expenses	<u>\$ 1,601,663</u>	<u>\$ 2,128,134</u>	<u>\$ (526,471)</u>

Total expenses for the District's operations decreased by 24.74% or \$526,471 from \$2,128,134 to \$1,601,663, from the prior year, primarily due to a decrease in grant related expenses.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

The financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed this year, its governmental funds reported a fund balance of \$143,449, which is more than last year's ending fund balance of \$126,465.

GOLD RIDGE RESOURCE CONSERVATION DISTRICT

Management's Discussion and Analysis (Unaudited)

For the Fiscal Year Ended June 30, 2021

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS (Continued)

General Fund Budgetary Highlights

The final budgeted expenditures for the District at year-end were \$370,588 more than actual. The variance is principally due to a reduction in materials and services need for grant expenditures as compared to budget. Actual revenues were less than the anticipated budget by \$366,801, primarily because of less grant revenue.

CAPITAL ASSET AND DEBT ADMINISTRATION

Table A-5: Capital Assets at Year End, Net of Depreciation

	<u>Balance</u> <u>June 30, 2021</u>	<u>Balance</u> <u>June 30, 2020</u>
Capital assets:		
Non-depreciable assets	\$ 2,400	\$ 2,400
Depreciable assets	88,940	88,940
Accumulated depreciation	<u>(55,221)</u>	<u>(44,016)</u>
Total capital assets, net	<u>\$ 36,119</u>	<u>\$ 47,324</u>

At the end of fiscal year 2021, the District's investment in capital assets amounted to \$36,119 (net of accumulated depreciation). This investment in capital assets includes buildings, equipment and vehicles. There were no capital asset additions during the year. See Note 3 for further information on the District's capital assets.

Table A-6: Long-Term Debt

	<u>Balance</u> <u>June 30, 2021</u>	<u>Balance</u> <u>June 30, 2020</u>
Long-term debt:		
Capital lease payable	<u>\$ 19,919</u>	<u>\$ 28,600</u>

At the end of fiscal year 2021, the District's long-term debt amounted to \$19,919. See Note 6 for further information on the District's long-term debt.

FACTORS AFFECTING CURRENT FINANCIAL POSITION

Management is unaware of any item that would affect the current financial position.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

The District's basic financial statements are designed to present users with a general overview of the District's finances and to demonstrate the District's accountability. If you have any questions about the report or need additional information, please contact the District's Executive Director at the Gold Ridge Resource Conservation District at 2776 Sullivan Rd, Sebastopol, CA 95472 or (707) 823-5244.

GOLD RIDGE RESOURCE CONSERVATION DISTRICT

Statement of Net Position

June 30, 2021 (With Comparative Information as of June 30, 2020)

	<u>Governmental Activities</u>	
	<u>2021</u>	<u>Restated 2020</u>
<u>ASSETS</u>		
Current assets:		
Cash and cash equivalents (note 2)	\$ 415,657	\$ 416,499
Grants and retentions receivable	550,903	469,706
Prepaid items	13,599	16,922
Total current assets	980,159	903,127
Non-current assets:		
Capital assets – not being depreciated (note 3)	2,400	2,400
Capital assets, net – being depreciated (note 3)	33,719	44,924
Total non-current assets	36,119	47,324
Total assets	1,016,278	950,451
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Deferred amounts related to net pension liability (note 7)	122,934	129,281
Total deferred outflows of resources	122,934	129,281
<u>LIABILITIES</u>		
Current liabilities:		
Accounts payable and accrued expenses	325,452	195,650
Unearned revenue – advances	111,258	81,012
County of Sonoma – Note (note 4)	400,000	500,000
Long-term liabilities – due within one year:		
Compensated absences (note 5)	30,998	29,512
Capital lease payable (note 6)	9,239	8,681
Total current liabilities	876,947	814,855
Noncurrent liabilities:		
Long-term liabilities – due in more than one year:		
Capital lease payable (note 6)	10,680	19,919
Net pension liability (note 7)	132,198	108,323
Total noncurrent liabilities	142,878	128,242
Total liabilities	1,019,825	943,097
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred amounts related to net pension liability (note 7)	943	4,308
Total deferred inflows of resources	943	4,308
<u>NET POSITION</u>		
Net investment in capital assets (note 8)	16,200	18,724
Unrestricted	102,244	113,603
Total net position	\$ 118,444	\$ 132,327

GOLD RIDGE RESOURCE CONSERVATION DISTRICT

Statement of Activities

For the Fiscal Year Ended June 30, 2021

(With Comparative Information for the Year Ended June 30, 2020)

	Governmental Activities	
	2021	Restated 2020
Expenses:		
Resource conservation:		
Salaries and wages	\$ 573,869	\$ 632,441
Employee benefits	139,183	129,419
Materials and services	870,972	1,349,859
Depreciation expense	11,205	8,971
Interest expense	6,434	7,444
Total expenses	1,601,663	2,128,134
Program revenues:		
Operating grants and contributions:		
Federal grants	567,763	951,700
State grants	538,870	645,041
Other grants	424,900	464,500
Other revenue	22,291	16,761
Total program revenues	1,553,824	2,078,002
Net program expense	(47,839)	(50,132)
General revenues:		
Property taxes	33,956	32,546
Total general revenues	33,956	32,546
Change in net position	(13,883)	(17,586)
Net position:		
Beginning of year, as restated (note 10)	132,327	149,913
End of year	\$ 118,444	\$ 132,327

GOLD RIDGE RESOURCE CONSERVATION DISTRICT*Balance Sheet – Governmental Funds**June 30, 2021 (With Comparative Information as of June 30, 2020)*

	General Fund	
	2021	Restated 2020
ASSETS		
Assets:		
Cash and cash equivalents	\$ 415,657	\$ 416,499
Grants and retentions receivable	550,903	469,706
Prepaid items	13,599	16,922
Total assets	\$ 980,159	\$ 903,127
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable and accrued expenses	\$ 325,452	\$ 195,650
Unearned revenue – advances	111,258	81,012
County of Sonoma – Note	400,000	500,000
Total liabilities	836,710	776,662
Fund balance: (note 9)		
Nonspendable	13,599	16,922
Committed	30,998	29,512
Unassigned	98,852	80,031
Total fund balance	143,449	126,465
Total liabilities and fund balance	\$ 980,159	\$ 903,127

GOLF RIDGE RESOURCE CONSERVATION DISTRICT*Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
June 30, 2021 (With Comparative Information as of June 30, 2020)*

	<u>2021</u>	<u>2020</u>
Fund Balance of Governmental Funds	\$ 143,449	\$ 126,465
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. However, the statement of net position includes those assets as capital assets.	36,119	47,324
Deferred outflows of resources used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. However, the statement of net position includes those deferred outflows of resources.	122,934	129,281
Long-term liabilities applicable to the District are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statement of net position as follows:		
Compensated absences	(30,998)	(29,512)
Net pension liability	(132,198)	(108,323)
Capital lease payable	(19,919)	(28,600)
Deferred inflows of resources used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. However, the statement of net position includes those deferred inflows of resources.	<u>(943)</u>	<u>(4,308)</u>
Total adjustments	<u>(25,005)</u>	<u>5,862</u>
Net Position of Governmental Activities	<u>\$ 118,444</u>	<u>\$ 132,327</u>

GOLD RIDGE RESOURCE CONSERVATION DISTRICT*Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds
For the Fiscal Year Ended June 30, 2021**(With Comparative Information for the Year Ended June 30, 2020)*

	General Fund	
	2021	Restated 2020
Revenues:		
Property taxes	\$ 33,956	\$ 32,546
Operating grants and contributions:		
Federal grants	567,763	951,700
State grants	538,870	645,041
Other grants	424,900	464,500
Other revenue	22,291	16,761
Total revenues	1,587,780	2,110,548
Expenditures:		
Current operations:		
Salaries and wages	572,383	631,539
Employee benefits	112,326	107,188
Materials and services	870,972	1,349,859
Capital outlay	-	35,745
Debt service:		
Principal payments	8,681	7,145
Interest payments	6,434	7,444
Total expenditures	1,570,796	2,138,920
Excess of revenue over expenditures	16,984	(28,372)
Other financing sources(uses):		
Proceeds from capital lease payable	-	35,745
Change in fund balance	16,984	7,373
Fund Balance:		
Beginning of year, as restated (note 10)	126,465	119,092
End of year	<u>\$ 143,449</u>	<u>\$ 126,465</u>

GOLD RIDGE RESOURCE CONSERVATION DISTRICT

Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities

For the Fiscal Year Ended June 30, 2021

(With Comparative Information for the Year Ended June 30, 2020)

	<u>2021</u>	<u>2020</u>
Net Change in Fund Balance - Governmental Funds	\$ 16,984	\$ 7,373
Amount reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:		
Capital outlay	-	35,745
Depreciation expense	(11,205)	(8,971)
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenses in governmental funds as follows:		
Net change in compensated absences	(1,486)	(902)
Net change in net pension liability and related deferred resources	(26,857)	(22,231)
Principal repayment of long-term debt is reported as an expenditure in governmental funds. However, principal repayments reduce liabilities in the statement of net position and do not result in expenses in the statement of activities.	8,681	7,145
The issuance of long-term debt provides current financial resources to governmental funds, while repayment of the principal and consumes the current financial resources of the governmental funds. Issuance of the capital lease principal is an other financing source and repayment of the capital lease principal is an expenditure in the governmental funds, but the issuance increases long-term liabilities and the repayment reduces long-term liabilities on the statement of net position.	-	(35,745)
Total adjustments	<u>(30,867)</u>	<u>(24,959)</u>
Change in Net Position of Governmental Activities	<u>\$ (13,883)</u>	<u>\$ (17,586)</u>

GOLD RIDGE RESOURCE CONSERVATION DISTRICT

Notes to Financial Statements

June 30, 2021

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

A. Description of Organization

The Gold Ridge Resource Conservation District (District) develops soil and water conservation programs in Sonoma County under Division 9 of the Public Resources Code. The purpose of the District is to help all land users in the District, individually and as community groups, conserve and develop soil and protect water and land resources through good agricultural practices, erosion control, improved irrigation, flood control, development and protection of water supplies, soil and crop involvement, range and pasture improvement, and proper use of wasteland.

B. Reporting Entity

A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments, and agencies that are not legally separate from the District.

Component units are legally separate organizations for which the District is financially accountable. Component units may also include organizations that are fiscally dependent on the District, in that the District approves their budget, the issuance of their debt or the levying of their taxes. In addition, component units are other legally separate organizations for which the District is not financially accountable but the nature and significance of the organization's relationship with the District is such that exclusion would cause the District's financial statements to be misleading or incomplete.

The District has identified no organizations that are required to be reported as component units.

C. Basis of Presentation, Basis of Accounting

1. Basis of Presentation

Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the primary government (the District) and its component units. These statements include the financial activities of the overall government. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions.

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

Major Governmental Fund

The District maintains the following major governmental fund:

General Fund: This fund is used to account for all financial resources of the District except those required to be accounted for in another fund.

GOLD RIDGE RESOURCE CONSERVATION DISTRICT

Notes to Financial Statements

June 30, 2021

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation, Basis of Accounting (continued)

2. Measurement Focus, Basis of Accounting

Government-Wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. 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. On an accrual basis, revenue from property taxes is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements

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. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and financing from capital leases are reported as other financing sources.

3. Revenues - Exchange and Non-Exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year. Generally, available is defined as collectible within 60 days.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose requirements. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position

1. Cash and Cash Equivalents

For purposes of the statement of cash flows, the District considers all highly liquid investments with a maturity of three months or less, when purchased, to be cash equivalents. Cash deposits are reported at carrying amount, which reasonably estimates fair value.

2. Investments

Investments are reported at fair value except for short-term investments, which are reported at cost, which approximates fair value. Cash deposits are reported at carrying amount, which reasonably estimates fair value. Investments in governmental investment pools are reported at fair value based on the fair value per share of the pool's underlying portfolio.

GOLD RIDGE RESOURCE CONSERVATION DISTRICT

Notes to Financial Statements

June 30, 2021

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

2. Investments (continued)

In accordance with fair value measurements, the District categorizes its assets and liabilities measured at fair value into a three-level hierarchy based on the priority of the inputs to the valuation technique used to determine fair value. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used in the determination of the fair value measurement fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement.

Financial assets and liabilities recorded on the balance sheet are categorized based on the inputs to the valuation techniques as follows:

Level 1 – Inputs that reflect unadjusted quoted prices in active markets for identical investments, such as stocks, corporate and government bonds. The District has the ability to access the holding and quoted prices as of the measurement date.

Level 2 – Inputs, other than quoted prices, that are observable for the asset or liability either directly or indirectly, including inputs from markets that are not considered to be active.

Level 3 – Inputs that are unobservable. Unobservable inputs reflect the District’s own assumptions about the factors market participants would use in pricing an investment, and is based on the best information available in the circumstances.

3. Capital Assets

Capital assets are stated at cost or at their estimated fair value at date of donation. It is the District’s policy to capitalize assets costing over \$5,000. The provision for depreciation is computed using the straight-line method over the estimated service lives of the capital assets.

Estimated service lives for the District’s classes of assets are as follows:

Description	Estimated Lives
Buildings and improvements	10-30 years
Equipment and vehicles	5-10 years
Vehicles	4 years

4. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time.

GOLD RIDGE RESOURCE CONSERVATION DISTRICT

Notes to Financial Statements

June 30, 2021

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

5. Compensated Absences

The liability for compensated absences reported in the government-wide statements consists of unpaid, accumulated vacation leave balances. The liability has been calculated using the vesting method, in which leave amounts for employees who currently are eligible to receive termination payments and employees who are expected to become eligible in the future to receive such payments upon termination are included.

6. 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) plan and addition 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.

The following timeframes are used for pension reporting:

Valuation Date June 30, 2019

Measurement Date June 30, 2020

Measurement Period July 1, 2019 to June 30, 2020

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. The difference between projected and actual earnings is amortized straight-line over 5 years. All other amounts are amortized straight-line over the average expected remaining service lives of all members that are provided with benefits (active, inactive and retirees) as of the beginning of the measurement period.

7. Net Position

Net position is classified into two components: investment in capital assets and unrestricted. These classifications are defined as follows:

- **Investment in capital assets** - This component of net position consists of capital assets, net of accumulated depreciation.
- **Unrestricted net position** - This component of net position consists of net position that does not meet the definition of "net investment in capital assets" or "restricted".

GOLD RIDGE RESOURCE CONSERVATION DISTRICT

Notes to Financial Statements

June 30, 2021

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

8. Fund Balances

The fund balance for governmental funds is reported in classifications based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Nonspendable: Fund balance is reported as nonspendable when the resources cannot be spent because they are either in a nonspendable form or legally or contractually required to be maintained intact. Resources in nonspendable form include inventories and prepaid assets.

Committed: The District's highest decision-making level of authority rests with the District's Board. Fund balance is reported as committed when the Board passes a resolution that places specified constraints on how resources may be used. The Board can modify or rescind a commitment of resources through passage of a new resolution.

Assigned: Resources that are constrained by the District's intent to use them for a specific purpose, but are neither restricted nor committed, are reported as assigned fund balance. Intent may be expressed by either the Board, committees (such as budget or finance), or officials to which the Board has delegated authority.

Unassigned: Unassigned fund balance represents fund balance that has not been restricted, committed, or assigned and may be utilized by the District for any purpose. When expenditures are incurred, and both restricted and unrestricted resources are available, it is the District's policy to use restricted resources first, then unrestricted resources in the order of committed, assigned, and then unassigned, as they are needed.

E. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles 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 reported period. Actual results could differ from those estimates.

F. Property Taxes

Property taxes attach as an enforceable lien on property as of January 1, each year. Secured property taxes are levied on July 1 and are payable in two installments, on December 10 and April 10. The Sonoma County Assessor's Office assesses all real and personal property within the County each year. Property tax in California is levied in accordance with Article 13A of the State Constitution at one (1%) of countywide assessed valuations. The Sonoma County Auditor-Controller's Office remits an undisclosed portion of the one (1%) current and delinquent property tax collections to the District throughout the year.

GOLD RIDGE RESOURCE CONSERVATION DISTRICT

Notes to Financial Statements

June 30, 2021

NOTE 2 – CASH AND CASH EQUIVALENTS

Cash and investments at June 30, 2021, are reported at fair value and consisted of the following:

Description	Balance
Cash with fiscal agent	\$ 90,103
Demand deposits with financial institutions	2,009
Deposits with Sonoma County Treasury Pool	<u>323,545</u>
Total cash and cash equivalents	<u>\$ 415,657</u>

Demand Deposits

At June 30, 2021, the carrying amount of the District's demand deposits was \$2,009 and the financial institutions balances totaled \$1,504. The net difference represents outstanding checks, deposits-in-transit and/or other reconciling items.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. Cash balances held in banks are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC) and are collateralized by the respective financial institutions. In addition, 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 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits.

Sonoma County Treasury Investment Pool (SCTIP)

As authorized by Public Resources Code 9521 (a), the District's cash is pooled with the Sonoma County treasurer, who acts as a disbursing agent for the District. The fair value of the District's investments 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 the Treasury pool for the entire Treasury Pool portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on accounting records maintained by the Treasury Pool, which are recorded on an allocated quarterly to the appropriate fund based on its respective average daily balance for that quarter. The Treasury Oversight Committee has regulatory oversight for all monies deposited into the Treasury Pool.

The District's pooled cash and investments are invested pursuant to investment policy guidelines established by the county Treasurer and approved by the Board of Supervisors. The objectives of the policy are, in order of priority: safety of capital, liquidity and maximum rate of return. The policy addresses the soundness of financial institutions in which the County will deposit funds, types of investment instruments as permitted by the California Government Code 53601, and the percentage of the portfolio that may be invested in certain instruments with longer terms to maturity. A copy of the Treasury Pool investment policy is available upon request from the Sonoma county Treasurer at 585 Fiscal Drive, Room 100-F, Santa Rosa, California 95403-2871. The District held \$323,545 in the SCTIP as of June 30, 2021.

GOLD RIDGE RESOURCE CONSERVATION DISTRICT

Notes to Financial Statements

June 30, 2021

NOTE 3 – CAPITAL ASSETS

Changes in capital assets for the year ended June 30, 2021, were as follows:

	<u>Balance July 1, 2020</u>	<u>Additions/ Transfers</u>	<u>Deletions/ Transfers</u>	<u>Balance June 30, 2021</u>
Non-depreciable capital assets:				
Land	\$ 2,400	\$ -	\$ -	\$ 2,400
Total non-depreciable capital assets	<u>2,400</u>	<u>-</u>	<u>-</u>	<u>2,400</u>
Depreciable capital assets:				
Buildings and improvements	8,104	-	-	8,104
Equipment	45,091	-	-	45,091
Vehicles	<u>35,745</u>	<u>-</u>	<u>-</u>	<u>35,745</u>
Total depreciable capital assets	<u>88,940</u>	<u>-</u>	<u>-</u>	<u>88,940</u>
Accumulated depreciation:				
Buildings and improvements	(8,104)	-	-	(8,104)
Equipment	(29,210)	(2,269)	-	(31,479)
Vehicles	<u>(6,702)</u>	<u>(8,936)</u>	<u>-</u>	<u>(15,638)</u>
Total accumulated depreciation	<u>(44,016)</u>	<u>(11,205)</u>	<u>-</u>	<u>(55,221)</u>
Total depreciable capital assets, net	<u>44,924</u>	<u>(11,205)</u>	<u>-</u>	<u>33,719</u>
Total capital assets, net	<u>\$ 47,324</u>	<u>\$ (11,205)</u>	<u>\$ -</u>	<u>\$ 36,119</u>

NOTE 4 – COUNTY OF SONOMA NOTE

The District has a note with the County of Sonoma with an interest rate of 3/4 of 1 percent above the County's "pooled investment account rate" compounded and payable quarterly. The instrument is secured by the District's accounts receivables and future contract billings. The balance due at June 30, 2021 amounted to \$400,000.

NOTE 5 – COMPENSATED ABSENCES

Changes to compensated absences balance for the year ended June 30, 2021, was as follows:

<u>Balance July 1, 2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2021</u>
\$ 29,512	\$ 49,302	\$ (47,816)	\$ 30,998

NOTE 6 – CAPITAL LEASE PAYABLE

Changes to the capital lease payable balance for the year ended June 30, 2021, was as follows:

<u>Balance July 1, 2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2021</u>	<u>Current Portion</u>	<u>Long-term Portion</u>
\$ 28,600	\$ -	\$ (8,681)	\$ 19,919	\$ 9,239	\$ 10,680

GOLD RIDGE RESOURCE CONSERVATION DISTRICT

Notes to Financial Statements

June 30, 2021

NOTE 6 – CAPITAL LEASE PAYABLE (Continued)

The District is leasing one vehicle under a capital lease payable. The lease is for a forty-eight-month period. The monthly payment on the vehicle totals \$852. Future remaining lease payments are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	9,239	983	9,239
2023	9,833	389	9,833
2024	847	4	847
Total	\$ 19,919	\$ 1,376	\$ 19,919

NOTE 7 – NET PENSION LIABILITY AND PENSION PLAN

Summary

The following balances on the balance sheet will be addressed in this footnote as follows:

<u>Description</u>	<u>2021</u>
Pension related deferred outflows	\$ 122,934
Net pension liability	132,198
Pension related deferred inflows	943

Qualified employees are covered under a multiple-employer defined benefit pension plan maintained by agencies of the State of California known as the California Public Employees’ Retirement System (CalPERS), or "The Plan".

A. General Information about the Pension Plan

The Plan

The District has engaged with CalPERS to administer the following pension plans for its employees (members):

	<u>Miscellaneous Plans</u>	
	<u>Classic Tier 1</u>	<u>PEPRA Tier 2</u>
Hire date	Prior to <u>January 1, 2013</u>	On or after <u>January 1, 2013</u>
Benefit formula	2.0% @ 55	2.0% @ 62
Benefit vesting schedule	5-years of service	5-years of service
Benefits payments	monthly for life	monthly for life
Retirement age	50 - 67 & up	52-67 & up
Monthly benefits, as a % of eligible compensation	1.8% to 2.0%	1.0% to 2.0%
Required member contribution rates	7.000%	6.750%
Required employer contribution rates – FY 2020	9.680%	6.985%

GOLD RIDGE RESOURCE CONSERVATION DISTRICT

Notes to Financial Statements

June 30, 2021

NOTE 5 – NET PENSION LIABILITY AND PENSION PLAN (continued)

A. General Information about the Pension Plan (continued)

Plan Description (continued)

The District contributes to the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer defined benefit pension plan. CalPERS acts as a common investment and administrative agent for participating public entities within the State of California. A full description of the pension plan, benefit provisions, assumptions (for funding, but not accounting purposes), and membership information are listed in the June 30, 2020 Annual Actuarial Valuation Reports. This report and CalPERS' audited financial statements are publicly available reports that can be obtained at CalPERS' website under Forms and Publications.

At June 30, 2021, the following members were covered by the benefit terms:

Plan Members	Miscellaneous Plans		Total
	Classic	PEPRA	
	Tier 1	Tier 2	
Active members	5	4	9
Transferred and terminated members	1	2	3
Retired members and beneficiaries	-	-	-
Total plan members	6	6	12

All qualified permanent and probationary employees are eligible to participate in the District's cost-sharing multiple-employer defined benefit pension plans administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plans are established by state statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions, and membership information that can be found on the CalPERS website.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments, and death benefits to Plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for nonindustrial disability benefits after five years of service. The death benefit is one of the following the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for each Plan are applied as specified by the Public Employees' Retirement Law.

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 both 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.

GOLD RIDGE RESOURCE CONSERVATION DISTRICT

Notes to Financial Statements

June 30, 2021

NOTE 5 – NET PENSION LIABILITY AND PENSION PLAN (continued)

A. General Information about the Pension Plan (continued)

Contributions for the fiscal year ended June 30, 2021, were as follows:

<u>Contribution Type</u>	<u>Miscellaneous Plans</u>		<u>Total</u>
	<u>Classic</u>	<u>PEPRA</u>	
	<u>Tier 1</u>	<u>Tier 2</u>	
Contributions – employer	\$ 40,700	\$ 21,806	\$ 62,506
Contributions – members	19,445	15,386	34,831
Total contributions	\$ 60,145	\$ 37,192	\$ 97,337

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

Proportionate Share of Net Pension Liability and Pension Expense

The District’s net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2020, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019, rolled forward to June 30, 2020, using standard update procedures. The District’s proportionate share of the net pension liability was based on a projection of the District’s long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

The following table shows the District’s proportionate share of the risk pool collective net pension liability over the measurement period for the Miscellaneous Plan for the fiscal year ended June 30, 2021:

<u>Plan Type and Balance Descriptions</u>	<u>Plan Total Pension Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Change in Plan Net Pension Liability</u>
CalPERS – Miscellaneous Plan:			
Balance as of June 30, 2019 (Measurement Date)	\$ 838,063	\$ 729,740	\$ 108,323
Balance as of June 30, 2020 (Measurement Date)	\$ 1,008,459	\$ 876,261	\$ 132,198
Change in Plan Net Pension Liability	\$ 170,396	\$ 146,521	\$ 23,875

The District’s proportionate share percentage of the net pension liability for the June 30, 2020, measurement date was as follows:

	<u>Percentage Share of Risk Pool</u>		<u>Change Increase/ (Decrease)</u>
	<u>Fiscal Year Ending</u>	<u>Fiscal Year Ending</u>	
	<u>June 30, 2021</u>	<u>June 30, 2020</u>	
Measurement Date	<u>June 30, 2020</u>	<u>June 30, 2019</u>	
Percentage of Risk Pool Net Pension Liability	0.003134%	0.002705%	0.000429%
Percentage of Plan (PERF C) Net Pension Liability	0.001215%	0.001057%	0.000158%

GOLD RIDGE RESOURCE CONSERVATION DISTRICT

Notes to Financial Statements

June 30, 2021

NOTE 5 – NET PENSION LIABILITY AND PENSION PLAN (continued)

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

Proportionate Share of Net Pension Liability and Pension Expense (continued)

For the fiscal year ended June 30, 2021, the District recognized pension expense of \$89,358. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Account Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions made after the measurement date	\$ 62,506	\$ -
Difference between actual and proportionate share of employer contributions	30,135	-
Adjustment due to differences in proportions	19,558	-
Differences between expected and actual experience	6,813	-
Differences between projected and actual earnings on pension plan investments	3,927	-
Changes in assumptions	-	(943)
Total Deferred Outflows/(Inflows) of Resources	<u>\$ 122,939</u>	<u>\$ (943)</u>

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year. The deferred outflows/(inflows) of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period. The deferred outflows/(inflows) of resources related to the net change in proportionate share of net pension liability, changes of assumptions, and differences between expected and actual experience in the measurement of the total pension liability will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is 3.8 years.

An amount of \$62,506 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 ending June 30, 2021.

GOLD RIDGE RESOURCE CONSERVATION DISTRICT

Notes to Financial Statements

June 30, 2021

NOTE 5 – NET PENSION LIABILITY AND PENSION PLAN (continued)

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

Proportionate Share of Net Pension Liability and Pension Expense (continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as a reduction to pension expense as follows:

Amortization Period Fiscal Year Ended June 30	Deferred Outflows/(Inflows) of Resources
2022	\$ 27,594
2023	19,794
2024	10,218
2025	1,884
Total	\$ 59,490

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

For the measurement period ending June 30, 2020 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2019, total pension liability. The June 30, 2020, total pension liability was based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal in accordance with the requirement of GASB Statement No. 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 2.50% 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 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.

GOLD RIDGE RESOURCE CONSERVATION DISTRICT

Notes to Financial Statements

June 30, 2021

NOTE 5 – NET PENSION LIABILITY AND PENSION PLAN (continued)

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

Long-term Expected Rate of Return (continued)

The table below reflects long-term expected real rate of return by asset class.

<u>Investment Type</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1 - 10¹</u>	<u>Real Return Years 11+²</u>
Global Equity	50.0%	4.80%	5.98%
Fixed Income	28.0%	1.00%	2.62%
Inflation Assets	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Estate	13.0%	3.75%	4.93%
Liquidity	1.0%	0.00%	-0.92%
	<u>100.0%</u>		

¹ An expected inflation of 2.0% is used for years 1-10.

² An expected inflation of 2.9% is used for years 11+.

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.

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

The following presents the net pension liability/(asset) of the Plan as of the measurement date, calculated using the discount rate of 7.15%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (6.15%) or 1 percentage-point higher (8.15%) than the current rate:

<u>Plan Type</u>	<u>Plan's Net Pension Liability/(Asset)</u>		
	<u>Discount Rate - 1%</u>	<u>Current Discount Rate</u>	<u>Discount Rate + 1%</u>
	<u>6.15%</u>	<u>Rate 7.15%</u>	<u>8.15%</u>
CalPERS - Miscellaneous Plan	<u>266,400</u>	<u>\$ 132,199</u>	<u>\$ 21,312</u>

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial report and can be obtained from CalPERS' website under Forms and Publications.

C. Payable to the Pension Plans

At June 30, 2021, the District reported no payables for outstanding contributions to the CalPERS pension plan required for the year ended June 30, 2021.

GOLD RIDGE RESOURCE CONSERVATION DISTRICT

Notes to Financial Statements

June 30, 2021

NOTE 8 – NET INVESTMENT IN CAPITAL ASSETS

At June 30, 2021, the District’s net investment in capital assets was calculated as follows:

<u>Description</u>	<u>Amount</u>
Capital assets – not being depreciated	\$ 2,400
Capital assets, net – being depreciated	33,719
Capital lease payable – current	(9,239)
Capital lease payable – non- current	<u>(10,680)</u>
Net investment in capital assets	<u>\$ 16,200</u>

NOTE 9 – FUND BALANCES

At June 30, 2021, fund balances of the District’s governmental fund was classified as follows:

<u>Description</u>	<u>General Fund</u>
Nonspendable:	
Prepaid items	\$ 13,599
Committed:	
Compensated absences	30,998
Unassigned	<u>98,852</u>
Total fund balances	<u>\$ 143,449</u>

NOTE 10 – PRIOR PERIOD ADJUSTMENTS

Net Position:

<u>Description</u>	<u>Amount</u>
Net position – June 30, 2020, as stated	\$ 131,884
Prior period adjustment to net position	
Principal payments on capital lease	7,146
Depreciation expense	<u>(6,702)</u>
Net position – June 30, 2020, as restated	<u>\$ 132,328</u>

The District added principal payments on capital lease payable and depreciation expense to the statement of activities for the capital lease payable and vehicle purchased in the fiscal year ended June 30, 2020.

GOLD RIDGE RESOURCE CONSERVATION DISTRICT

Notes to Financial Statements

June 30, 2021

NOTE 10 – PRIOR PERIOD ADJUSTMENTS

Fund Balance:

<u>Description</u>	<u>Amount</u>
Fund balance – June 30, 2020, as stated	\$ 126,465
Prior period adjustment to fund balance	
Capital outlay	(35,745)
Proceeds from capital lease payable	35,745
Fund balance – June 30, 2020, as restated	<u>\$ 126,465</u>

The District reclassified its capital lease and vehicle purchase on its June 30, 2020 financials.

NOTE 11– RISK MANAGEMENT

The District is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The District is a member of the Special District Risk Management Authority (SDRMA), an intergovernmental risk sharing joint powers authority created to provide self-insurance programs for California special districts. The purpose of the SDRMA is to arrange and administer programs of self-insured losses and to purchase excess insurance coverage. Further information about the SDRMA is as follows:

A. Entity	SDRMA
B. Purpose	To pool member contributions and realize the advantages of self-insurance
C. Participants	As of June 30, 2020 – 505 member agencies
D. Governing board	Seven representatives employed by members
E. District payments for FY 2021:	
Property/Liability policy	\$14,150
Workers' compensation policy	\$2,772
F. Condensed financial information	June 30, 2020
Statement of net position:	<u>June 30, 2020</u>
Total assets	<u>\$ 130,676,871</u>
Deferred outflows	<u>595,599</u>
Total liabilities	<u>70,083,643</u>
Deferred inflows	<u>246,193</u>
Net position	<u>\$ 60,942,634</u>
Statement of revenues, expenses and changes in net position:	
Total revenues	\$ 82,459,850
Total expenses	<u>(77,881,779)</u>
Change in net position	4,578,071
Beginning – net position	<u>56,364,563</u>
Ending – net position	<u>\$ 60,942,634</u>
G. Member agencies share of year-end financial position	Not Calculated

GOLD RIDGE RESOURCE CONSERVATION DISTRICT

Notes to Financial Statements

June 30, 2021

NOTE 11 – RISK MANAGEMENT (continued)

At June 30, 2021, the District participated in the liability and property programs of the SDRMA as follows:

- General and auto liability, public officials and employees' errors and omissions: Total risk financing self-insurance limits of \$2,500,000, combined single limit at \$2,500,000 per occurrence. The District purchased additional excess coverage layers: \$10,000,000 for general, auto and public officials' liability, which increases the limits on the insurance coverage noted above.

In addition to the above, the District also has the following insurance coverage:

- Employee dishonesty coverage up to \$1,000,000 per loss includes public employee dishonesty, forgery, or alteration and theft, disappearance and destruction coverages.
- Property loss is paid at the replacement cost for property on file, if replaced within three years after the loss, otherwise paid on an actual cash value basis, to a combined total of \$1.0 billion per occurrence, subject to a \$1,000 deductible per occurrence.
- Boiler and machinery coverage for the replacement cost up to \$100 million per occurrence, subject to a \$1,000 deductible per occurrence.
- Public officials' personal liability up to \$500,000 each occurrence, with an annual aggregate of \$500,000 per each elected/appointed official to which this coverage applies, subject to the terms, with a deductible of \$500 per claim.
- Workers' compensation insurance per statutory requirements and Employer's Liability Coverage up to \$5.0 million.

Settled claims have not exceeded any of the coverage amounts in any of the last three fiscal years. There were no reductions in insurance coverage in fiscal year 2021, 2020 and 2019. Liabilities are recorded when it is probable that a loss has been incurred and the amount of the loss can be reasonably estimated net of the respective insurance coverage. Liabilities include an amount for claims that have been incurred but not reported (IBNR). There were no IBNR claims payable as of June 30, 2021, 2020 and 2019.

NOTE 12 – RELATED PARTY TRANSACTIONS

The District pays \$2,500 a month in rent to Dutton Brothers for use of the office on Sullivan Road. Joe Dutton, the District's Board President is one of the Dutton Brothers. The rent paid is substantially lower than the Dutton Brothers could receive for this space. A recent search of buildings similar in size, quality, and location posted rents between \$2,850 and \$4,000 per month.

It is the District's policy for Directors to abstain from voting on any issues involving grant projects related to properties in which they hold an interest.

GOLD RIDGE RESOURCE CONSERVATION DISTRICT

Notes to Financial Statements

June 30, 2021

NOTE 13 – COMMITMENTS AND CONTINGENCIES

Operating Lease for Building

The District has an operating lease on its administration building of \$2,500 per month. The District's operating lease is on a month-to month basis.

Grant Awards

Grant funds received by the District are subject to audit by the grantor agencies. Such audit could lead to requests for reimbursements to the grantor agencies for expenditures disallowed under terms of the grant. Management of the District believes that such disallowances, if any, would not be significant.

Litigation

In the ordinary course of operations, the District is subject to claims and litigation from outside parties. After consultation with legal counsel, the District believes the ultimate outcome of such matters, if any, will not materially affect its financial condition.

NOTE 14 – SUBSEQUENT EVENTS

The District has evaluated subsequent events through January 15, 2022, the date which the financial statements were available to be issued.

Required Supplementary Information

GOLD RIDGE RESOURCE CONSERVATION DISTRICT
Budgetary Comparison Schedule – General Fund
For the Fiscal Year Ended June 30, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Property taxes	\$ 32,000	\$ 33,956	\$ 1,956
Operating grants and contributions	1,909,081	1,531,533	(377,548)
Other revenue	<u>13,500</u>	<u>22,291</u>	<u>8,791</u>
Total revenues	<u>1,954,581</u>	<u>1,587,780</u>	<u>(366,801)</u>
Expenditures:			
Current:			
Salaries and wages	579,275	572,383	6,892
Employee benefits	103,899	112,326	(8,427)
Materials and services	1,246,710	870,972	375,738
Debt service:			
Principal payments	-	8,681	(8,681)
Interest payments	<u>11,500</u>	<u>6,434</u>	<u>5,066</u>
Total expenditures	<u>1,941,384</u>	<u>1,570,796</u>	<u>370,588</u>
Excess of revenues over (under) expenditures	<u>\$ 13,197</u>	16,984	<u>\$ 3,787</u>
Fund balance:			
Beginning of year		<u>126,465</u>	
End of year		<u>\$ 143,449</u>	

GOLD RIDGE RESOURCE CONSERVATION DISTRICT
Schedule of Proportionate Share of the Net Pension Liability
For the Fiscal Year Ended June 30, 2021

Last Ten Fiscal Years*

California Public Employees' Retirement System (CalPERS) Miscellaneous Plan

Measurement Date	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	District's Covered Payroll	Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan's Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability
June 30, 2014	0.001230%	\$ 76,625	\$ 367,772	20.83%	65.21%
June 30, 2015	0.000959%	65,837	424,412	15.51%	76.86%
June 30, 2016	0.000849%	73,442	582,783	12.60%	79.26%
June 30, 2017	0.000968%	96,031	516,990	18.58%	83.35%
June 30, 2018	0.000938%	90,385	614,578	14.71%	86.62%
June 30, 2019	0.001057%	108,323	634,906	17.06%	87.07%
June 30, 2020	0.001215%	132,198	515,742	25.63%	86.89%

Notes to Schedule:

Benefit Changes:

There were no changes in benefits.

Changes in Assumptions:

From fiscal year June 30, 2015 and June 30, 2016:

GASB 68, paragraph 68 states that the long-term expected rate of return should be determined net of pension plan investment expense but without reduction for pension plan administrative expense. The discount rate of 7.50% used for the June 30, 2014, measurement date was net of administrative expenses. The discount rate of 7.65% used for the June 30, 2015, measurement date is without reduction of pension plan administrative expense.

From fiscal year June 30, 2016 to June 30, 2017:

There were no changes in assumptions.

From fiscal year June 30, 2017 to June 30, 2018:

The discount rate was reduced from 7.65% to 7.15%.

From fiscal year June 30, 2018 to June 30, 2019:

There were no significant changes in assumptions.

From fiscal year June 30, 2019 to June 30, 2020:

There were no significant changes in assumptions.

From fiscal year June 30, 2020 to June 30, 2021:

There were no significant changes in assumptions.

*Fiscal year 2014 was the first measurement date year of implementation; therefore, only seven years are shown.

GOLD RIDGE RESOURCE CONSERVATION DISTRICT

Schedule of Pension Contributions

For the Fiscal Year Ended June 30, 2021

Last Ten Fiscal Years*

California Public Employees' Retirement System (CalPERS) Miscellaneous Plan

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
June 30, 2015	\$ 20,875	\$ (20,875)	\$ -	\$ 424,412	4.92%
June 30, 2016	38,615	(38,615)	-	582,783	6.63%
June 30, 2017	42,801	(42,801)	-	516,990	8.28%
June 30, 2018	46,255	(46,255)	-	614,578	7.53%
June 30, 2019	53,120	(53,120)	-	634,906	8.37%
June 30, 2020	58,492	(58,492)	-	515,742	11.34%
June 30, 2021	62,506	(62,506)	-	513,732	12.17%

Notes to Schedule:

Fiscal Year	Valuation Date	Actuarial Cost Method	Asset Valuation	Inflation	Investment Rate of Return
June 30, 2015	June 30, 2013	Entry Age	Market Value	2.75%	7.65%
June 30, 2016	June 30, 2014	Entry Age	Market Value	2.75%	7.65%
June 30, 2017	June 30, 2015	Entry Age	Market Value	2.75%	7.65%
June 30, 2018	June 30, 2016	Entry Age	Market Value	2.75%	7.15%
June 30, 2019	June 30, 2017	Entry Age	Market Value	2.50%	7.15%
June 30, 2020	June 30, 2018	Entry Age	Market Value	2.50%	7.15%
June 30, 2021	June 30, 2019	Entry Age	Market Value	2.50%	7.15%

Amortization Method

Level percentage of payroll, closed

Salary Increases

Depending on age, service, and type of employment

Investment Rate of Return

Net of pension plan investment exp

Retirement Age

Miscellaneous – 2.0%@55 and 2.0%@62

Mortality

Mortality assumptions are based on mortality rates resulting from the most recent CalPERS Experience Study adopted by the CalPERS Board.

*Fiscal year 2015 was the first implementation year; therefore, only seven years are shown.

Other Independent Auditors' Report



INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors
Gold Ridge Resource Conservation District
Sebastopol, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and general fund of Gold Ridge Resource Conservation District as of and for the fiscal year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Gold Ridge Resource Conservation District's basic financial statements, and have issued our report thereon dated January 15, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Gold Ridge Resource Conservation District's internal control over financial reporting (internal control) as a basis for designing audit procedures to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Gold Ridge Resource Conservation District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Gold Ridge Resource Conservation District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Gold Ridge Resource Conservation District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Walnut Creek, California
January 15, 2022



Action Item 6-C

TO: BOARD OF DIRECTORS
FROM: Mare O'Connell
SUBJECT: Approval of Employee Compensation Plan
DATE: February 17, 2022

Summary: Approval of Employee Compensation Policy for RCD staff effective March 1, 2022.

Background: As we continue to grow our staff and professionalize our agency, we have undertaken in this document to create a transparent system of revamped job classifications, salary levels, and performance expectations and to ensure that we offer competitive compensation among similar professional positions in our region.

Discussion: Staff reviewed recent professional compensation surveys conducted by Bryce Consulting prepared for Yolo and Solano Counties and included compensation data for other districts in our region. We also looked at similar job descriptions in Sonoma County Water Agency and Sonoma-Marín Vector Control District. The results of our study resulted in defined job positions, each with a seven-step salary range. The plan data was reviewed by the Board President and Vice President at a recent meeting.

Fiscal Information: If implemented on March 1, 2022, the fiscal impact will increase our salary and benefits cost by \$11,233 this fiscal year. In fiscal year 2022-23, the fiscal impact will be reduced by increasing our billing rates to our grants.

Staff Recommendation: Approval of the salary schedule.

List of Attachments

GRRCD Job Classification and Employee Compensation Policies and Exhibits

GRRCD Job Classification and Employee Compensation Policies

Introduction

As we continue to grow our staff and professionalize our agency, we have undertaken in this document to create a transparent system of job classifications, salary levels, clear steps to salary increases, as well as job descriptions to clarify performance expectations and define career paths to advancement within the organization. The updated compensation system aims to ensure equity among staff, ensuring that raises and salaries are transparent and nonbiased.

Issues addressed through a salary schedule and employee classification system.

1. Define employee roles and responsibilities for each job classification.
2. Address current salary issues. The agency has reviewed recent professional compensation surveys as well as data collection from similar Sonoma County special districts. This data served as the basis for the compensation tables.
3. Identify promotional opportunities. We endeavor to provide clear illustrations of how an employee may advance their career to increasingly responsible positions in the agency, and how they may advance their compensation through professional growth and positive performance.
4. At the Board's discretion, a COLA may be approved in a particular year. This will adjust the salary step table across all job titles and steps using the following guideline: Inflation Based - Cost of Living Adjustments (COLAs), tied to the Social Security COLA-determined by comparing the cost of goods and services in the third-quarter consumer price index with the previous year's third quarter. (<http://www.ssa.gov/oact/cola/colasummary.html>).
5. The Gold Ridge Resource Conservation District recognizes and values the retention of experienced and highly qualified staff. To that end, our goal is to provide competitive salaries and benefit packages, better recognize employee contributions and encourage continuous staff professional development.
6. It is our purpose overall with these changes to foster a positive professional work environment that supports our mission and goals as an environmental organization serving Sonoma County.

Employee Classifications

We have recommended changes to our employee classifications, including: 1) Creating levels I and II within several categories to identify levels of responsibility and performance expectations within the classification. 2) Creating a new Biologist title to recognize its unique job description and certification requirements. 3) Creating a Deputy Director position with particular job description and responsibilities.

Positions:

Project Coordinator	I		
Project Manager	I	Project Manager	II

Biologist	I	Biologist	II
Program Manager	I		
Deputy Director	I	Deputy Director	II
Executive Director	I	Executive Director	II
District Administrator	I	District Administrator	II
Financial Manager	I	Financial Manager	II
Strategic Advisor	I		

Compensation Analysis

As noted above, the Gold Ridge RCD reviewed recent compensation surveys conducted by Yolo and Solano Counties which gathered salary and benefit data from several agencies including nearby districts: Marin, Napa, San Mateo and Sonoma among others. Our selection was based on counties with a similar cost of living indicators and agencies with parallel job descriptions. We also looked at job classifications and salary levels at the Marin-Sonoma Vector Control District and the Sonoma County Water District.

We did not perform an in-depth comparison of benefit packages at this time although we believe our benefit package is generous and competitive with similar agencies in our region.

Implementation of Salary Schedule

Each position level has within it seven steps that adds a 3% increase at each step. Step increases are based upon satisfactory job performance as well as longevity. In general, a step increase will be given upon a satisfactory employee evaluation by the Executive Director once annually. In certain cases, the Executive Director at their discretion may approve additional step increases in a year when the employee has performed well beyond expectations or has taken on significant new responsibilities.

In the event of a less than satisfactory evaluation, a step increase may be withheld until satisfactory performance is demonstrated. The Executive Director will outline a work plan for the employee which delineates specific performance expectations to be attained for a step increase.

A new employee will generally begin at step 1 of the job category. However, the Executive Director may in their discretion start the employee at a higher step based on their experience, licenses, certifications, and other relevant criteria.

Upon reaching step 7, any further increase in monetary compensation will be based upon Cost-of-Living Increases (COLAs) only. A promotion to a higher job classification will be based not only upon employee performance but also upon agency staffing needs at that time.

Compensation adjustments may be awarded, effective at the beginning of each calendar year, and are dependent upon availability of funds in each fiscal year's budget. In the case of the Executive Director, compensation adjustments are dependent upon Board of Directors approval in public meeting. All compensation increases are budget dependent and may be postponed pending adequate agency funding.

Salary ranges and steps may be updated from time to time as the Executive Director and/or Board of Directors deem necessary and appropriate to keep pace with general inflation and competitive salary ranges in similar organizations

Yolo County 2021 Compensation Report
 Comparison to Current GRRCD Compensation

Position	Report Maximum Median Base Salary (mo)	Report Calc of Median Max hourly rate	Current GRRCD Staff Salary	Total Compensation Median	Calc of Total Median Comp	Hourly Benefit Median	GRRCD Hourly Cash Benefit	GRRCD Total Cash Comp Hourly	Net Difference in Total Compensation
Executive Director	\$ 10,823.00	\$ 62.44	\$ 56.20	\$ 13,438.00	\$ 77.53	\$ 15.09	\$ 15.49	\$ 71.69	\$ (5.84)
Financial Manager	\$ 6,050.00	\$ 34.90	\$ 55.00	\$ 8,669.00	\$ 50.01	\$ 15.11	\$ 4.73	\$ 59.73	\$ 9.72
Office Manager	\$ 6,250.00	\$ 36.06	\$ 33.00	\$ 7,105.00	\$ 40.99	\$ 4.93	\$ 10.24	\$ 43.24	\$ 2.25
Program Manager	\$ 8,823.00	\$ 50.90	\$ 45.00	\$ 10,566.00	\$ 60.96	\$ 10.06	\$ 13.41	\$ 58.41	\$ (2.55)
Program Manager	\$ 8,823.00	\$ 50.90	\$ 44.00	\$ 10,566.00	\$ 60.96	\$ 10.06	\$ 14.96	\$ 58.96	\$ (2.00)
Proj Assistant	\$ 4,247.00	\$ 24.50			\$ -			\$ -	\$ -
Project Manager	\$ 6,742.00	\$ 38.90	\$ 39.00	\$ 8,929.00	\$ 51.51	\$ 12.62	\$ 12.58	\$ 51.58	\$ 0.07
Project Manager	\$ 6,742.00	\$ 38.90	\$ 37.00	\$ 8,929.00	\$ 51.51	\$ 12.62	\$ 9.55	\$ 46.55	\$ (4.96)
Project Manager	\$ 6,742.00	\$ 38.90	\$ 32.00	\$ 8,929.00	\$ 51.51	\$ 12.62	\$ 8.37	\$ 40.37	\$ (11.14)

Note: Benefits do not include the value of paid holidays and paid time off

GRRCD Salary Comparison with Marin Sonoma Vector Control and Sonoma County Water Department

6-Dec-21

Marin Sonoma Vector Control			
Job Title	Annual Salary	Hourly	Hourly Benefits
General Manager	\$ 209,373.00	\$ 100.66	\$ 44.88
Scientific Programs Manager	\$ 125,874.00	\$ 60.52	\$ 18.34
Field Supervisor	\$ 120,655.00	\$ 58.01	\$ 30.69
	\$ 111,874.00	\$ 53.79	\$ 26.64
	\$ 99,531.00	\$ 47.85	\$ 19.42
Biologist	\$ 114,354.00	\$ 54.98	\$ 26.70
Lead Biologist	\$ 112,976.00	\$ 54.32	\$ 29.54
Field Supervisor	\$ 120,655.00	\$ 58.01	\$ 30.69
	\$ 111,817.00	\$ 53.76	\$ 26.64
	\$ 99,531.00	\$ 47.85	\$ 19.42
Financial Manager	\$ 159,888.00	\$ 76.87	\$ 36.48

Sonoma County Water Department			
Job Title	Annual Salary	Hourly	Hourly Benefits
General Manager	\$ 279,823.00	\$ 134.53	\$ 40.63
Principal Program Specialist	\$ 126,325.00	\$ 60.73	\$ 14.07
	\$ 124,329.00	\$ 59.77	\$ 23.14
	\$ 104,467.00	\$ 50.22	\$ 13.42
Project Specialist	\$ 106,627.00	\$ 51.26	\$ 8.88
	\$ 104,079.00	\$ 50.04	\$ 8.88
Senior Environmental Specialist	\$ 111,170.00	\$ 53.45	\$ 20.79
	\$ 111,104.00	\$ 53.42	\$ 17.59
	\$ 111,378.00	\$ 53.55	\$ 20.84
	\$ 105,438.00	\$ 50.69	\$ 18.51
	\$ 105,100.00	\$ 50.53	\$ 20.83
Senior Programs Specialist	\$ 106,510.00	\$ 51.21	\$ 15.10
	\$ 105,777.00	\$ 50.85	\$ 11.72
	\$ 105,447.00	\$ 50.70	\$ 13.82
Accountant II	\$ 74,440.00	\$ 35.79	\$ 15.02
Accountant III	\$ 103,563.00	\$ 49.79	\$ 9.36
Accounting Technician	\$ 68,826.00	\$ 33.09	\$ 10.61
	\$ 66,373.00	\$ 31.91	\$ 15.97
	\$ 59,019.00	\$ 28.37	\$ 16.28



Action Item 6-D

TO: BOARD OF DIRECTORS
FROM: John Green
SUBJECT: Approval of Executive Director to amend an existing contract with Point Blue Conservation Science for revegetation tasks for the Alder Creek Ranch Erosion Control Project
DATE: February 8, 2022

Summary

Approval of Executive Director to amend an existing contract with Point Blue Conservation Science (Point Blue) for riparian revegetation tasks for the Alder Creek Ranch Erosion Control Project. This amendment will increase the contract value from \$15,062 to \$25,765. Costs will be covered by grants for the project secured from the Sonoma County Water Agency (SCWA) and the National Fish and Wildlife Foundation (NFWF), which cover all costs for project implementation.

Background and discussion

In 2018, GRRCD was approached by SCWA to identify a water quality improvement project on Dutch Bill Creek, which SCWA had funding to implement. We identified a project to control bank erosion at a site along the North Fork of Lancel Creek on Alder Creek Ranch property. A grant agreement for project implementation (including permitting, construction, revegetation, monitoring and maintenance) was finalized with SCWA in 2019. In 2020, we completed permitting work and contracted with Charles Hope Construction for heavy equipment work (including bank excavation and rock armor placement), as well as construction of cattle exclusion fencing and willow sprigging of the site. Heavy equipment work was completed in the fall of 2020 and the site was fenced in early 2021, but drought conditions were severe enough during the winter of 2020-21 that we decided to postpone willow sprigging until the following winter in the hope that conditions would be better.

In 2021 we secured additional funding from NFWF to expand the scope of riparian planting to include native trees and shrubs and to install temporary irrigation, in addition to the willow sprigging required by the project permits. We finalized a contract for \$15,062 with Point Blue for the Students and Teachers Restoring a Watershed (STRAW) program to carry out the additional planting as part of their educational program. This program brings local students to restoration sites to learn about habitat restoration and do the planting work.

In the interest of efficiency, we decided to remove the willow sprigging task from Charles Hope Construction's scope of work and add it to the scope for Point Blue. Point Blue has prepared a budget for the additional work in the amount of \$10,763, which will bring the total Point Blue contract value to \$25,765.

Fiscal Information

Point Blue's estimate to carry out all revegetation tasks for the Alder Creek project is \$25,765. Of this amount, \$15,062 is included in the NFWF grant (which totals \$23,000), and the remainder is included in the SCWA grant (which totals \$92,400). Both of these grants are already finalized, and grant agreements have been executed.

Staff Recommendation

Approve the Executive Director to amend the contract with Point Blue for Alder Creek Ranch project revegetation tasks to expand the scope of work as outlined above and increase the contract amount from \$15,062 to \$25,765.

List of Attachments

1. Draft contract amendment between Gold Ridge RCD and Point Blue for Alder Creek Ranch Erosion Control Project revegetation

Amendment 1 to
CONTRACT 1819-100-02
Dated September 23, 2021
Alder Creek Erosion Control Project - Revegetation

The Professional Services Agreement between the Gold Ridge Resource Conservation District (GRRCD) and Point Blue Conservation Science (POINT BLUE) dated September 23, 2021, is hereby amended as follows (changes are underlined):

5. Payment and Fees

B. The total compensation shall in no event exceed **Twenty-Five Thousand Seven Hundred Sixty-Five Dollars [\$25,765.00]** without express written approval by GRRCD. The compensation provided for in this article shall be the total consideration to POINT BLUE, and shall include all of POINT BLUE's expenses incurred in rendering requested services.

The Scope of Work and Cost Estimate (Exhibit A) are amended as specified below.

All other contract provisions remain in effect as written.

GRRCD:	GOLD RIDGE RESOURCE CONSERVATION DISTRICT	POINT BLUE CONSERVATION SCIENCE
Address:	2776 Sullivan Road Sebastopol, CA 95472	3820 Cypress Drive, #11 Petaluma, CA 94954
Signature:	_____	_____
Name:	<u>Brittany Jensen</u>	<u>Manuel J. Oliva</u>
Title:	<u>Executive Director</u>	<u>Chief Executive Officer</u>
Date:	_____	_____

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EXHIBIT A

SCOPE OF WORK and COST ESTIMATE Alder Creek Ranch Erosion Control Project – Revegetation

The Scope of Work and Cost Estimate below supersede and replace Exhibit A in the original Professional Services Agreement.

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Scope of Work: Alder Creek Ranch Revegetation

STRAW Planting

December 23, 2020

Students & Teachers Restoring A Watershed (STRAW)

A Program of Point Blue Conservation Science

Introduction

Gold Ridge Resource Conservation District has requested the services of Point Blue Conservation Science's Students and Teachers Restoring A Watershed program at Alder Creek Ranch. Alder Creek Ranch had instream erosion control work completed and revegetation work is desired to install trees and shrub into the recently graded area.

This Scope of Work (SOW) describes tasks Point Blue would do to install approximately 40 plants with hardware. Restoration with staff could occur during winter/spring of 2021 or student restoration days could occur during the winter of 2021-22 depending on school restrictions surrounding Covid-19 pandemic and safety of all staff and participants. In the unfortunate situation that schools are not able to congregate on a field trip, we will still be able to complete the project using Point Blue staff and will provide alternative education and outreach activities for the students.

Partnership Objectives:

- Restore native plant species cover, habitat function and resilience to climate change throughout the project area

Alder Creek Ranch, Gold Ridge RCD

- Engage the community by providing students with place-based education and opportunities for engagement

STRAW Program Description

STRAW is a collaborative program that connects schools, community members, businesses, government agencies, public land managers, and private landowners to restore local ecosystems. For 28 years, STRAW has been engaging and educating Bay Area students and communities about science, conservation, and water quality through hands-on restoration projects, outreach, and classroom lessons. To date, STRAW has worked with more than 50,000 students to restore over 43 miles of riparian habitat.



STRAW can provide full-service restoration project management and implementation to our partners, including locating sites, climate-smart project design, volunteer education and training, implementation, maintenance, monitoring and reporting. We work with students and community volunteers to implement restoration projects through hands-on work days. Student participation and community involvement increases volunteers' awareness of and experience with stewardship, raises support for partners from the communities they aim to engage, and reduces labor cost.

Alder Creek Ranch, Gold Ridge RCD

In addition to hands-on educational work days for students, STRAW educators deliver classroom lessons focused on water quality, macro invertebrates, biodiversity, watershed science, food webs, and more – all designed to provide students with a greater understanding and appreciation for natural resource conservation. Classroom lessons also help students prepare for hands-on restoration work days, which reinforce stewardship principles learned in the classroom. STRAW also provides extensive professional development opportunities free to teachers, including assistance with curricula development, education resources, and network events, including Watershed Week – a 3 day intensive training for teachers.

A recent independent analysis of STRAW through the Integrated Regional Water Management (IRWM) grant process, determined our benefit/cost ratio of \$14.22:\$1, based on creek revegetation and water quality improvement alone.

Each year, STRAW works with about 120 teachers and 4,000 Bay Area students on more than 50 restoration work days. For more information about STRAW, please visit www.pointblue.org/straw.



Scope of Work

Alder Creek Ranch, Gold Ridge RCD

TASK 1 – REVEGETATION

SERVICES PROVIDED BY POINT BLUE:

- Staff will coordinate a workday to install approximately 40 plants at Alder Creek Ranch with cattle cages and coir weed mats.
- Staff will organize a planting day with students (or staff only if needed), and provide technical training, quality control, supervision, and all necessary tools and safety equipment.
- Staff will coordinate with nurseries, pick up plants and materials, and test plants for phytophthora for the project.
- Teachers participating in the planting day will have the opportunity to participate in our annual Watershed Week, a free three-day professional development workshop and other network events during the school year which focus on environmental topics, and career training.

TASK 2 – IRRIGATION AND PLANT MAINTENANCE

SERVICES PROVIDED BY POINT BLUE

- Staff will install a drip irrigation system.
 - Procure and install irrigation system utilizing water source onsite.



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STRAW Budget - Alder Creek Ranch

LABOR*	
Plant Installation	\$6,677
Irrigation Installation	\$4,982
	<u>\$11,660</u>
OTHER DIRECT COSTS	
Materials	\$2,524
Mileage	\$370
Subcontractors	
Total Other Direct Costs	<u>\$2,894</u>
Indirect on Other Direct Costs	\$508
TOTAL FUNDING REQUEST	\$15,062

* includes salary, fringe benefits and indirect expense

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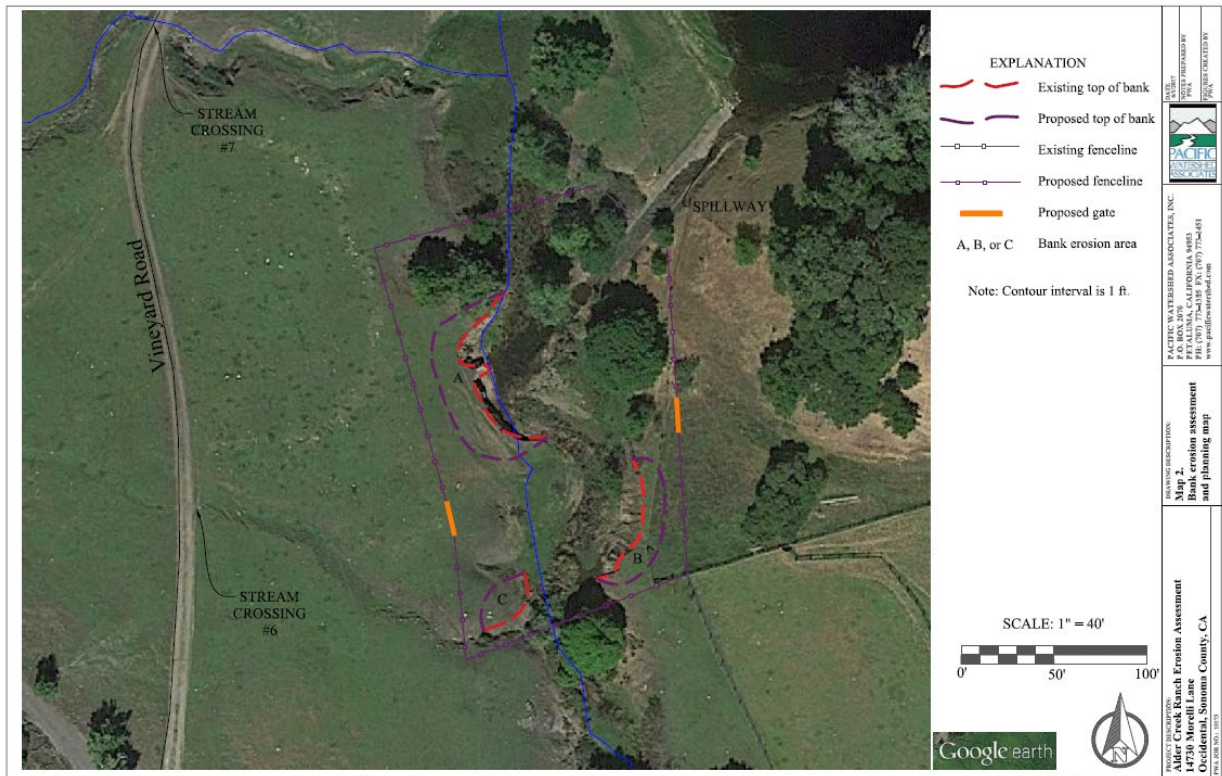
**Scope of Work: Alder Creek Willows
STRAW Planting
January 2022
*Students & Teachers Restoring A Watershed (STRAW)
A Program of Point Blue Conservation Science***

Introduction

Gold Ridge Resource Conservation District has requested the services of Point Blue Conservation Science’s Students and Teachers Restoring A Watershed program at Alder Creek Ranch.

This Scope of Work (SOW) describes tasks Point Blue would oversee to collect and install willow sprigs at Alder Creek Ranch to establish willows in the Bank erosion areas A, B and C. See Figure 1 below with locations of Bank erosions areas A, B and C.

Figure 1 Alder Creek Plan Map



Scope of Work

TASK 1 – PLANT COLLECTION AND INSTALLATION

SERVICES PROVIDED BY POINT BLUE:

- Willow sprig harvest from onsite and closest available wild native plant sources.
- Installation of a minimum of 200 willow sprigs in zones A, B and C.



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STRAW Budget - Alder Creek

LABOR*	<i>Year 1</i>	
Education	\$0	\$0
Installation	\$9,764	\$9,764
Maintenance	\$0	\$0
	<u>\$9,764</u>	<u>\$9,764</u>
OTHER DIRECT COSTS		
Mileage		\$695
Total Other Direct Costs		<u>\$695</u>
Indirect on Other Direct Costs		\$243
TOTAL FUNDING REQUEST		<u>\$10,703</u>
MATCH		
0 Volunteer hour @ \$29.95		\$0
Total Project Budget		<u><u>\$10,703</u></u>

* includes salary, fringe benefits and indirect expense

RESOLUTION OF THE BOARD OF DIRECTORS OF THE GOLD RIDGE RESOURCE CONSERVATION DISTRICT (GRRCD) PROCLAIMING A LOCAL EMERGENCY, RATIFYING THE PROCLAMATION OF A STATE OF EMERGENCY BY EXECUTIVE ORDER N-29-20, ISSUED BY GOVERNOR NEWSOM ON MARCH 17, 2020, AND AUTHORIZING REMOTE TELECONFERENCE MEETINGS OF THE LEGISLATIVE BODIES OF GRRCD FOR THE PERIOD February 17 to March 19, 2022 PURSUANT TO BROWN ACT PROVISIONS.

WHEREAS, the GRRCD is committed to preserving and nurturing public access and participation in meetings of the Board of Directors; and

WHEREAS, all meetings of GRRCD's legislative bodies are open and public, as required by the Ralph M. Brown Act (Cal. Gov. Code 54950 – 54963), so that any member of the public may attend, participate, and watch the District's legislative bodies conduct their business; and

WHEREAS, the Brown Act, Government Code section 54953(e), makes provisions for remote teleconferencing participation in meetings by members of a legislative body, without compliance with the requirements of Government Code section 54953(b)(3), subject to the existence of certain conditions; and

WHEREAS, a required condition is that a state of emergency is declared by the Governor pursuant to Government Code section 8625, proclaiming the existence of conditions of disaster or of extreme peril to the safety of persons and property within the state caused by conditions as described in Government Code section 8558; and

WHEREAS, a proclamation is made when there is an actual incident, threat of disaster, or extreme peril to the safety of persons and property within the jurisdictions that are within the District's boundaries, caused by natural, technological, or human-caused disasters; and

WHEREAS, it is further required that state or local officials have imposed or recommended measures to promote social distancing, or, the legislative body meeting in person would present imminent risks to the health and safety of attendees; and

WHEREAS, such conditions now exist in the District, specifically, a state-wide state of emergency was proclaimed by the Governor of the State of California for public health and safety due to the dangers of COVID-19, restricting gatherings and ordering social distancing measures for all businesses, government offices, etc.; and

WHEREAS, both State and Sonoma County Health Officials have imposed social distancing requirements and recommended that government meetings not be held in person due to the increased danger of COVID-19 virus transmission when people from different households meet in enclosed spaces; and the Delta variant of COVID-19 even amongst vaccinated individuals has caused, and will continue to cause, conditions of peril to the safety of persons within the District that are likely to be beyond the control of services, personnel, equipment, and facilities of the District, and desires to proclaim a local emergency and ratify the proclamation of state of emergency by the Governor of the State of California; and

WHEREAS, as a consequence of the local emergency, the Board of Directors does hereby find that the legislative bodies of the GRRCD shall conduct their meetings without compliance with paragraph (3) of subdivision (b) of Government Code section 54953, as authorized by subdivision (e) of section 54953, and that

such legislative bodies shall comply with the requirements to provide the public with access to the meetings as prescribed in paragraph (2) of subdivision (e) of section 54953; and

WHEREAS, the district’s legislative bodies have met and continue to meet through internet videoconference (Zoom) that is accessible to the public on any computer or device that has internet connectivity and allows the public to participate in the meetings as they would at in-person meetings;

NOW, THEREFORE, THE BOARD OF DIRECTORS OF GOLD RIDGE RESOURCE CONSERVATION DISTRICT DOES HEREBY RESOLVE AS FOLLOWS:

Section 1. Recitals. The Recitals set forth above are true and correct and are incorporated into this Resolution by this reference.

Section 2. Proclamation of Local Emergency. The Board hereby proclaims that a local emergency now exists throughout the District and that meeting in person would risk the health of the public, staff and directors through potential spread of COVID-19 through unavoidable close contact at in-person meetings.

Section 3. Ratification of Governor’s Proclamation of a State of Emergency. The Board hereby ratifies the Governor of the State of California’s Proclamation of State of Emergency, effective as of its issuance date of March 4, 2020.

Section 4. Remote Teleconference Meetings. The Executive Officer and legislative bodies of the GRRCD are hereby authorized and directed to take all actions necessary to carry out the intent and purpose of this Resolution including, conducting open and public meetings in accordance with Government Code section 54953(e) and other applicable provisions of the Brown Act.

Section 5. Effective Date of Resolution. This Resolution shall take effect immediately upon its adoption and shall be effective until the earlier of January 20, or such time as the Board of Directors adopts a subsequent resolution in accordance with Government Code section 54953(e)(3) to extend the time during which the legislative bodies of GRRCD may continue to teleconference without compliance with paragraph (3) of subdivision (b) of section 54953.

CERTIFICATION

I hereby certify that the foregoing Resolution 2022-03 was duly and regularly adopted by the Board of Directors of the Gold Ridge Resource Conservation District at the meeting thereof held on the 17th of February, 2022 motion by _____ and seconded by _____ following roll call vote:

Roll Call was as follows:

AYES:

NOES:

ABSTAIN:

ABSENT:

Attest:

Board Secretary