



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

MEETING LOCATION: Gold Ridge Resource Conservation District, 2776 Sullivan Road, Sebastopol, CA 95472
Board meeting will be held in person and 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. Meeting ID: 813 2694 6028. Passcode: 111.

District Directors: Joe Dutton, President; Mel Sanchiotti, Director; Guy Smith, Director; Lorri Duckworth, Director; Elias Zegarra, Director

Associate Directors: Chris Choo, Temra Costa

- 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)** (*Joe Dutton*)
 - d. Report out on Ad Hoc Financial Sustainability Committee Meeting** (*Mare O'Connell*)
 - e. Additional information about fish screen for the Iron Horse Vineyard Fish Screen Implementation Project**
- 5. Consent Calendar**
 - a. October 2022 Meeting Minutes, November 2022 Grant Status Report** (*Brittany Jensen*)
- 6. Action Items**
 - a. Approval of the FY 21/22 Annual Audit** (*Mare O'Connell*)
 - b. Approval of Financial Report, and Warrant Request for FY 22/23 through September 2022** (*Mare O'Connell*)
 - c. Election of Officers of Board Positions** (*Joe Dutton, Brittany Jensen*)
 - d. Approval of Executive Director to enter into agreement with Resources Legacy Foundation to provide outreach and technical assistance to improve water quality in the Russian River #214 for \$40,000** (*Brittany Jensen*)
 - e. Approval of Executive Director to enter into a Professional Services Agreement with Rebuild North Bay Foundation (After the Fire) to assist in the implementation of CALFIRE Wildfire Resilience and Forestry Assistance "North Bay Forest Improvement Program (NBFIP)" Grant #213 for \$91,045.91** (*Brittany Jensen*)

- f. **Approval of Executive Director to enter into a Memorandum of Agreement with Rebuild North Bay Foundation (After the Fire) for the USDA Natural Resources Conservation Service Regional Conservation Partnership Program “Building Fire Resiliency in California’s Coast Range Forests and Grasslands” (#206) for a contract total of \$34,402 in 2022 and up to that amount in 2023-2026. (Brittany Jensen)**
- g. **Approval of Executive Director to enter into contract with Blencowe Watershed Management for \$27,963 for eucalyptus falling for Caltrans Gleason instream habitat project (John Green)**
- h. **Approve Holiday Office Closure: 12/19/20 - 1/2/21**

7. Future Agenda Items

8. 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 Noelle Johnson at (707) 834-8880. 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	Mare O’Connell, Financial Manager
Joe Pozzi, District Manager	Jason Wells, Forester
Noelle Johnson, Deputy Director	Sophia Tsue, Education & Outreach Coordinator
John Green, Lead Scientist & Program Manager	Tess Polizzotti, GrizzlyCorps Fellow
Sierra Cantor, Ecologist	Angel Arcuri, ClimateCorps Fellow
William Hart, Project Manager	Will Spangler, Conservation Project Manager
Adriana Stagnaro, Outreach & Project Manager	Tom Hammond, Shared Engineer
Michele Harris, District Administrator	

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->

- December 15, 3:30-5:30pm
- January 19, 3:30-5:30pm
- February 16, 3:30-5:30pm



Board Meeting Minutes
October 20, 2022 3:30PM-5:30PM

MEETING LOCATION: Gold Ridge Resource Conservation District, 2776 Sullivan Road, Sebastopol, CA 95472

Board meeting was held in person and 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. Meeting ID: 813 2694 6028. Passcode: 111.

District Directors: Joe Dutton, President; Mel Sanchiatti, Director; Guy Smith, Director; Lorri Duckworth, Director; Elias Zegarra, Director

Associate Directors: Chris Choo, Temra Costa

1. Call to order, Determination of a Quorum, Introductions

a. Oath of Office for Lorri Duckworth and Elias Zegarra

Meeting was called to order at 3:30

Directors present: Joe Dutton, Mel Sanchiatti, Guy Smith, Elias Zegarra

Directors absent: Lorri Duckworth

Associate directors present: Temra Costa

Associate Directors absent: Chris Choo

Staff present: Brittany Jensen, Will Spangler, Mare O'Connell, Michele Harris

Other attendees: Lorenzo Levinger, Jenna Merrilees NRCS

2. Additions/Changes to the Agenda (Gov. Code 54954.2 (B))

No additions or changes were made to the agenda.

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)).

No public comment was made.

4. Informational Items

a. Gold Ridge RCD Updates & Notices (Brittany Jensen) Board Tour will be Dec 15th.

b. Natural Resources Conservation Service Update (Jenna Merrilees) Next round of EQIP December 9th, a new District Conservationist has been hired and will start mid-December. Veronica Rivera is the new Senior Planner.

- c. **Santa Rosa Plain Groundwater Sustainability Agency Update (#138)** (*Joe Dutton*)
No Update.
- d. **Report out on Ad Hoc Financial Sustainability Committee Meeting** (*Mare O'Connell*)

5. Consent Calendar

- a. **September 2022 Meeting Minutes, October 2022 Grant Status Report, Approval of Resolution 2022-14 Re-authorizing Remote Meetings** (*Brittany Jensen*)
Motion to approve Item 5-A: 1st Smith, 2nd Sanchietti. Ayes: Sanchietti, Dutton, Smith, Zegarra Nays: None. Abstentions: None

6. Action Items

- a. **Approval of Financial Report, and Warrant Request for FY 22/23 through July 2022** (*Mare O'Connell*)

Motion to approve Item 6-A: 1st Sanchietti, 2nd Smith. Ayes: Sanchietti, Dutton, Smith, Zegarra. Nays: None. Abstentions: None

- b. **Approval of Executive Director to Enter into a Memorandum of Agreement with After the Fire (Rebuild NorthBay Foundation) for the USDA Natural Resources Conservation Service Regional Conservation Partnership Program “Building Fire Resiliency in California’s Coast Range Forests and Grasslands” (#206) for a contract total of \$34,402 in 2022 and up to that amount in 2023-2026.** (*Brittany Jensen*)

Motion to approve Item 6-B: 1st Sanchietti, 2nd Smith. Ayes: Sanchietti, Dutton, Smith, Zegarra. Nays: None. Abstentions: None

- c. **Approval of the Executive Director to enter into contract with International Water Screens to provide and install fish screen for the Iron Horse Vineyard Fish Screen Implementation Project awarded by the California Department of Fish and Wildlife (CDFW) #190 for \$106,282** (*Will Spangler*)

Motion to approve Item 6-C: 1st Smith, 2nd Zegarra. Ayes: Sanchietti, Dutton, Smith, Zegarra. Nays: None. Abstentions: None

- d. **Approval of Executive Director to enter into contract with Stetson Engineers for Iron Horse Vineyards Fish Screen Implementation Oversight and Monitoring awarded by the California Department of Fish and Wildlife (CDFW) #190 for \$46,033.** (*Will Spangler*)

Motion to approve Item 6-D: 1st Sanchietti, 2nd Smith. Ayes: Sanchietti, Dutton, Smith, Zegarra. Nays: None. Abstentions: None

- e. **Approve Executive Director to enter into contract with Trout Unlimited for \$25,905 for streamflow monitoring as part of the Upper Green Valley Creek Rural Water Conservation Project, Phase II awarded by the Wildlife Conservation Board (WCB) #195. (Will Spangler)**

Motion to approve Item 6-E: 1st Sanchiotti, 2nd Smith. Ayes: Sanchiotti, Dutton, Smith, Zegarra. Nays: None. Abstentions: None

- f. **Approval of Executive Director to amend a contract with Water Champions to assist in the rainwater catchment rebate program (funded through multiple sources) for \$60,000 (Brittany Jensen)**

Motion to approve Item 6-E: 1st Sanchiotti, 2nd Smith. Ayes: Sanchiotti, Dutton, Smith, Zegarra. Nays: None. Abstentions: None

7. Future Agenda Items

Holiday Closure

8. Adjournment 5:06pm

**GOLD RIDGE RESOURCE CONSERVATION DISTRICT
FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT
For the Fiscal Year Ended
June 30, 2022
(With Comparative Information as of June 30, 2021)**

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GOLD RIDGE RESOURCE CONSERVATION DISTRICT

For the Fiscal Year Ended June 30, 2022

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Financial Section



INDEPENDENT AUDITORS' REPORT

Board of Directors
Gold Ridge Resource Conservation District
Sebastopol, California

Opinion

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, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Gold Ridge Resource Conservation District, as of June 30, 2022, 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.

Basis for Opinion

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Gold Ridge Resource Conservation District and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, 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, 2021, 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 October 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
October 15, 2022

GOLD RIDGE RESOURCE CONSERVATION DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2022

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, 2022

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, 2022

FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION

Analysis of Net Position

Table A-1: Condensed Statement of Net Position

	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>Change</u>
Assets:			
Current assets	\$ 1,229,926	\$ 980,159	\$ 249,767
Net pension asset	2,252	-	2,252
Capital assets, net	24,914	36,119	(11,205)
Total assets	<u>1,257,092</u>	<u>1,016,278</u>	<u>240,814</u>
Deferred outflows of resources	<u>124,507</u>	<u>122,934</u>	<u>1,573</u>
Liabilities:			
Current liabilities	902,926	876,947	25,979
Non-current liabilities	847	142,878	(142,031)
Total liabilities	<u>903,773</u>	<u>1,019,825</u>	<u>(116,052)</u>
Deferred inflows of resources	<u>253</u>	<u>943</u>	<u>(690)</u>
Net position:			
Investment in capital assets	14,234	16,200	(1,966)
Unrestricted	463,339	102,244	361,095
Total net position	<u>\$ 477,573</u>	<u>\$ 118,444</u>	<u>\$ 359,129</u>

At the end of fiscal year 2022, the District shows a positive balance in its unrestricted net position of \$463,339. Unrestricted net position increased because the District's General Fund expenses exceeded its revenues for the fiscal year 2022.

Analysis of Revenues and Expenses

Table A-2: Condensed Statements of Activities

	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>Change</u>
Program revenues	\$ 2,376,743	\$ 1,553,824	\$ 822,919
Expenses	<u>(2,368,264)</u>	<u>(1,601,663)</u>	<u>(766,601)</u>
Net program expense	8,479	(47,839)	56,318
General revenues	<u>350,650</u>	<u>33,956</u>	<u>316,694</u>
Change in net position	359,129	(13,883)	373,012
Net position:			
Beginning of year	<u>118,444</u>	<u>132,327</u>	<u>(13,883)</u>
End of year	<u>\$ 477,573</u>	<u>\$ 118,444</u>	<u>\$ 359,129</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 increased by \$359,129.

GOLD RIDGE RESOURCE CONSERVATION DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2022

FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION (Continued)

Analysis of Revenues and Expenses

Table A-3: Total Revenues

	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>(Decrease)</u>
Program revenues:			
Operating grants and contributions:			
Federal grants	\$ 628,155	\$ 567,763	\$ 60,392
State grants	1,291,938	538,870	753,068
Other grants	441,057	424,900	16,157
Other revenue	<u>15,593</u>	<u>22,291</u>	<u>(6,698)</u>
Total program revenues	<u>2,376,743</u>	<u>1,553,824</u>	<u>822,919</u>
General revenues:			
Property taxes	36,396	33,956	2,440
COVID-19 relief state of California	320,306	-	320,306
Investment earnings	<u>(6,052)</u>	<u>-</u>	<u>(6,052)</u>
Total general revenues	<u>350,650</u>	<u>33,956</u>	<u>316,694</u>
Total revenues	<u>\$ 2,727,393</u>	<u>\$ 1,587,780</u>	<u>\$ 1,139,613</u>

Total revenues from all sources increased by 71.77%, or \$1,139,613 from \$1,587,780 to \$2,727,393, from the prior year, primarily due to a \$753,068 increase in state grant revenue and \$320,305 in Covid relief funding.

Table A-4: Total Expenses

	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>Increase (Decrease)</u>
Expenses:			
Salaries and wages	\$ 631,896	\$ 573,869	\$ 58,027
Employee benefits	(20,791)	139,183	(159,974)
Materials and services	1,744,592	870,972	873,620
Depreciation expense	11,205	11,205	-
Interest expense	<u>1,362</u>	<u>6,434</u>	<u>(5,072)</u>
Total expenses	<u>\$ 2,368,264</u>	<u>\$ 1,601,663</u>	<u>\$ 766,601</u>

Total expenses for the District's operations increased by 47.86% or \$766,601 from \$1,601,663 to \$2,368,264, from the prior year, primarily due to an increase 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 \$369,609, which is more than last year's ending fund balance of \$143,449.

GOLD RIDGE RESOURCE CONSERVATION DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2022

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS (Continued)

General Fund Budgetary Highlights

The final budgeted expenditures for the District at year-end were \$140,198 less 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 more than the anticipated budget by \$127,741, primarily because of the COVID-19 relief grant from the state of California.

CAPITAL ASSET AND DEBT ADMINISTRATION

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

	<u>Balance</u> <u>June 30, 2022</u>	<u>Balance</u> <u>June 30, 2021</u>
Capital assets:		
Non-depreciable assets	\$ 2,400	\$ 2,400
Depreciable assets	88,940	88,940
Accumulated depreciation	<u>(66,426)</u>	<u>(55,221)</u>
Total capital assets, net	<u>\$ 24,914</u>	<u>\$ 36,119</u>

At the end of fiscal year 2022, the District's investment in capital assets amounted to \$24,914 (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, 2022</u>	<u>Balance</u> <u>June 30, 2021</u>
Long-term debt:		
Lease payable	<u>\$ 10,680</u>	<u>\$ 19,919</u>
Total long-term debt	<u>\$ 10,680</u>	<u>\$ 19,919</u>

At the end of fiscal year 2022, the District's long-term debt amounted to \$10,680. 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, 2022 (With Comparative Information as of June 30, 2021)

	Governmental Activities	
	2022	2021
ASSETS		
Current assets:		
Cash and cash equivalents (note 2)	\$ 225,221	\$ 415,657
Grants and retentions receivable	1,004,705	550,903
Prepaid items	-	13,599
Total current assets	1,229,926	980,159
Non-current assets:		
Net pension asset (note 7)	2,252	-
Capital assets – not being depreciated (note 3)	2,400	2,400
Capital assets, net – being depreciated (note 3)	22,514	33,719
Total non-current assets	27,166	36,119
Total assets	1,257,092	1,016,278
DEFERRED OUTFLOWS OF RESOURCES		
Deferred amounts related to net pension liability (note 7)	124,507	122,934
Total deferred outflows of resources	124,507	122,934
LIABILITIES		
Current liabilities:		
Accounts payable and accrued expenses	751,311	325,452
Unearned revenue – advances	109,006	111,258
County of Sonoma – Note (note 4)	-	400,000
Long-term liabilities – due within one year:		
Compensated absences (note 5)	32,776	30,998
Lease payable (note 6)	9,833	9,239
Total current liabilities	902,926	876,947
Noncurrent liabilities:		
Long-term liabilities – due in more than one year:		
Lease payable (note 6)	847	10,680
Net pension liability (note 7)	-	132,198
Total noncurrent liabilities	847	142,878
Total liabilities	903,773	1,019,825
DEFERRED INFLOWS OF RESOURCES		
Deferred amounts related to net pension liability (note 7)	253	943
Total deferred inflows of resources	253	943
NET POSITION		
Net investment in capital assets (note 8)	14,234	16,200
Unrestricted	463,339	102,244
Total net position	\$ 477,573	\$ 118,444

GOLD RIDGE RESOURCE CONSERVATION DISTRICT*Statement of Activities**For the Fiscal Year Ended June 30, 2022**(With Comparative Information for the Year Ended June 30, 2021)*

	Governmental Activities	
	2022	2021
Expenses:		
Resource conservation:		
Salaries and wages	\$ 631,896	\$ 573,869
Employee benefits	(20,791)	139,183
Materials and services	1,744,592	870,972
Depreciation expense	11,205	11,205
Interest expense	1,362	6,434
Total expenses	2,368,264	1,601,663
Program revenues:		
Operating grants and contributions:		
Federal grants	628,155	567,763
State grants	1,291,938	538,870
Other grants	441,057	424,900
Other revenue	15,593	22,291
Total program revenues	2,376,743	1,553,824
Net program expense	8,479	(47,839)
General revenues:		
Property taxes	36,396	33,956
COVID-19 relief grant state of California	320,306	-
Investment earnings	(6,052)	-
Total general revenues	350,650	33,956
Change in net position	359,129	(13,883)
Net position:		
Beginning of year,	118,444	132,327
End of year	\$ 477,573	\$ 118,444

GOLD RIDGE RESOURCE CONSERVATION DISTRICT*Balance Sheet – Governmental Funds**June 30, 2022 (With Comparative Information as of June 30, 2021)*

	<u>General Fund</u>	
<u>ASSETS</u>	<u>2022</u>	<u>2021</u>
Assets:		
Cash and cash equivalents	\$ 225,221	\$ 415,657
Grants and retentions receivable	1,004,705	550,903
Prepaid items	-	13,599
Total assets	\$ 1,229,926	\$ 980,159
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Accounts payable and accrued expenses	\$ 751,311	\$ 325,452
Unearned revenue – advances	109,006	111,258
County of Sonoma – Note	-	400,000
Total liabilities	860,317	836,710
Fund balance: (note 9)		
Nonspendable	-	13,599
Committed	32,776	30,998
Unassigned	336,833	98,852
Total fund balance	369,609	143,449
Total liabilities and fund balance	\$ 1,229,926	\$ 980,159

GOLF RIDGE RESOURCE CONSERVATION DISTRICT*Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
June 30, 2022 (With Comparative Information as of June 30, 2021)*

	<u>2022</u>	<u>2021</u>
Fund Balance of Governmental Funds	\$ 369,609	\$ 143,449
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets and right to use 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.	24,914	36,119
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.	124,507	122,934
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	(32,776)	(30,998)
Net pension asset (liability)	2,252	(132,198)
Capital lease payable	(10,680)	(19,919)
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.	(253)	(943)
Total adjustments	107,964	(25,005)
Net Position of Governmental Activities	\$ 477,573	\$ 118,444

GOLD RIDGE RESOURCE CONSERVATION DISTRICT*Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds
For the Fiscal Year Ended June 30, 2022**(With Comparative Information for the Year Ended June 30, 2021)*

	General Fund	
	2022	2021
Revenues:		
Property taxes	\$ 36,396	\$ 33,956
Operating grants and contributions:		
Federal grants	628,155	567,763
State grants	1,291,938	538,870
Other grants	441,057	424,900
Investment earnings	(6,052)	-
COVID-19 relief state of California	320,306	-
Other revenue	15,593	22,291
Total revenues	2,727,393	1,587,780
Expenditures:		
Current operations:		
Salaries and wages	630,118	572,383
Employee benefits	115,922	112,326
Materials and services	1,744,592	870,972
Debt service:		
Principal payments	9,239	8,681
Interest payments	1,362	6,434
Total expenditures	2,501,233	1,570,796
Change in fund balance	226,160	16,984
Fund Balance:		
Beginning of year	143,449	126,465
End of year	\$ 369,609	\$ 143,449

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, 2022

(With Comparative Information for the Year Ended June 30, 2021)

	<u>2022</u>	<u>2021</u>
Net Change in Fund Balance – Governmental Funds	<u>\$ 226,160</u>	<u>\$ 16,984</u>
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:		
Depreciation expense	(11,205)	(11,205)
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	(1,778)	(1,486)
Net change in net pension liability and related deferred resources	136,713	(26,857)
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.	<u>9,239</u>	<u>8,681</u>
Total adjustments	<u>132,969</u>	<u>(30,867)</u>
Change in Net Position of Governmental Activities	<u><u>\$ 359,129</u></u>	<u><u>\$ (13,883)</u></u>

GOLD RIDGE RESOURCE CONSERVATION DISTRICT

Notes to Financial Statements

June 30, 2022

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, 2022

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, 2022

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, 2022

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, 2020

Measurement Date June 30, 2021

Measurement Period July 1, 2020 to June 30, 2021

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, 2022

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, 2022

NOTE 2 – CASH AND CASH EQUIVALENTS

Cash and investments at June 30, 2022, are reported at fair value and consisted of the following:

Description	Balance
Cash with fiscal agent	\$ 54,785
Demand deposits with financial institutions	521
Deposits with Sonoma County Treasury Pool	169,915
Total cash and cash equivalents	\$ 225,221

Demand Deposits

At June 30, 2022, the carrying amount of the District's demand deposits was \$521 and the financial institutions balances totaled \$521.

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 \$169,915 in the SCTIP as of June 30, 2022.

GOLD RIDGE RESOURCE CONSERVATION DISTRICT

Notes to Financial Statements

June 30, 2022

NOTE 3 – CAPITAL ASSETS

Changes in capital assets for the year ended June 30, 2022, were as follows:

	<u>Balance July 1, 2021</u>	<u>Additions/ Transfers</u>	<u>Deletions/ Transfers</u>	<u>Balance June 30, 2022</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	35,745	-	-	35,745
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	(31,479)	(2,269)	-	(33,748)
Vehicles	(15,638)	(8,936)	-	(24,574)
Total accumulated depreciation	<u>(55,221)</u>	<u>(11,205)</u>	<u>-</u>	<u>(66,426)</u>
Total depreciable capital assets, net	<u>33,719</u>	<u>(11,205)</u>	<u>-</u>	<u>22,514</u>
Total capital assets, net	<u>\$ 36,119</u>	<u>\$ (11,205)</u>	<u>\$ -</u>	<u>\$ 24,914</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. This note was paid off during the 2022 fiscal year due to the District’s positive cash position.

NOTE 5 – COMPENSATED ABSENCES

Changes to compensated absences balance for the year ended June 30, 2022, was as follows:

<u>Balance July 1, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2022</u>
\$ 30,998	\$ 57,073	\$ (55,295)	\$ 32,776

NOTE 6 – LEASE PAYABLE

Changes to the lease payable balance for the year ended June 30, 2022, was as follows:

<u>Balance July 1, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2022</u>	<u>Current Portion</u>	<u>Long-term Portion</u>
\$ 19,919	\$ -	\$ (9,239)	\$ 10,680	\$ 9,833	\$ 847

GOLD RIDGE RESOURCE CONSERVATION DISTRICT

Notes to Financial Statements

June 30, 2022

NOTE 6 – LEASE PAYABLE (Continued)

The District is leasing one vehicle under a capital lease. The capital 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>
2023	9,833	389	10,222
2024	847	4	851
Total	\$ 10,680	\$ 393	\$ 11,073

NOTE 7 – NET PENSION LIABILITY(ASSET) 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	\$ 124,507
Net pension asset	2,252
Pension related deferred inflows	253

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	<u>Prior to January 1, 2013</u>	<u>On or after 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 2021	10.484%	7.732%

GOLD RIDGE RESOURCE CONSERVATION DISTRICT

Notes to Financial Statements

June 30, 2022

NOTE 7 – NET PENSION LIABILITY (ASSET) 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, 2021 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, 2022, the following members were covered by the benefit terms:

Plan Members	Miscellaneous Plans		Total
	Classic Tier 1	PEPRA 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, 2022

NOTE 7 – NET PENSION LIABILITY AND PENSION PLAN (continued)

A. General Information about the Pension Plan (continued)

Contributions for the fiscal year ended June 30, 2022, were as follows:

Contribution Type	Miscellaneous Plans		Total
	Classic Tier 1	PEPRA Tier 2	
Contributions – employer	\$ 48,059	\$ 18,711	\$ 66,770
Contributions – members	23,220	13,738	36,958
Total contributions	\$ 71,279	\$ 32,449	\$ 103,728

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, 2021, 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, 2020, rolled forward to June 30, 2021, 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, 2022:

Plan Type and Balance Descriptions	Plan Total Pension Liability	Plan Fiduciary Net Position	Change in Plan Net Pension Liability
CalPERS – Miscellaneous Plan:			
Balance as of June 30, 2020 (Measurement Date)	\$ 1,008,459	\$ 876,261	\$ 132,198
Balance as of June 30, 2021 (Measurement Date)	\$ 1,116,020	\$ 1,118,272	\$ (2,252)
Change in Plan Net Pension Liability	\$ 107,561	\$ 242,011	\$ (134,450)

The District's proportionate share percentage of the net pension liability for the June 30, 2021, measurement date was as follows:

	Percentage Share of Risk Pool		Change Increase/ (Decrease)
	Fiscal Year Ending June 30, 2022	Fiscal Year Ending June 30, 2021	
Measurement Date	June 30, 2021	June 30, 2020	
Percentage of Risk Pool Net Pension Liability	-0.000119%	0.003134%	-0.003253%
Percentage of Plan (PERF C) Net Pension Liability	-0.000042%	0.001215%	-0.001257%

GOLD RIDGE RESOURCE CONSERVATION DISTRICT

Notes to Financial Statements

June 30, 2022

NOTE 7 – 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, 2022, the District recognized pension credit of \$69,939. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Account Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions made after the measurement date	\$ 66,770	\$ -
Difference between actual and proportionate share of employer contributions	27,495	-
Adjustment due to differences in proportions	28,276	-
Differences between expected and actual experience	-	(253)
Differences between projected and actual earnings on pension plan investments	1,966	-
Total Deferred Outflows/(Inflows) of Resources	<u>\$ 124,507</u>	<u>\$ (253)</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 \$66,770 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, 2023.

GOLD RIDGE RESOURCE CONSERVATION DISTRICT

Notes to Financial Statements

June 30, 2022

NOTE 7 – 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
2023	\$ 28,498
2024	19,672
2025	8,771
2026	543
Total	\$ 57,484

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

For the measurement period ending June 30, 2021 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2020, total pension liability. The June 30, 2021, 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, 2022

NOTE 7 – 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% 6.15%</u>	<u>Current Discount Rate 7.15%</u>	<u>Discount Rate + 1% 8.15%</u>
CalPERS – Miscellaneous Plan	<u>145,098</u>	<u>\$ (2,252)</u>	<u>\$ (124,063)</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, 2022, the District reported no payables for outstanding contributions to the CalPERS pension plan required for the year ended June 30, 2022.

GOLD RIDGE RESOURCE CONSERVATION DISTRICT

Notes to Financial Statements

June 30, 2022

NOTE 8 – NET INVESTMENT IN CAPITAL ASSETS

At June 30, 2022, 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	22,514
Capital lease payable – current	(9,833)
Capital lease payable – non- current	(847)
Net investment in capital assets	<u><u>\$ 14,234</u></u>

NOTE 9 – FUND BALANCES

At June 30, 2022, fund balances of the District’s governmental fund was classified as follows:

<u>Description</u>	<u>General Fund</u>
Committed:	
Compensated absences	32,776
Unassigned	<u>336,833</u>
Total fund balances	<u><u>\$ 369,609</u></u>

GOLD RIDGE RESOURCE CONSERVATION DISTRICT

Notes to Financial Statements

June 30, 2022

NOTE 10- 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, 2021 – 499 member agencies	
D. Governing board	Seven representatives employed by members	
E. District payments for FY 2022:		
Property/Liability policy	\$12,201	
Workers' compensation policy	\$2,381	
F. Condensed financial information	June 30, 2021	
Statement of net position:		June 30, 2021
Total assets		<u>\$ 139,860,914</u>
Deferred outflows		<u>606,052</u>
Total liabilities		<u>73,886,665</u>
Deferred inflows		<u>237,014</u>
Net position		<u>\$ 66,343,287</u>
Statement of revenues, expenses and changes in net position:		
Total revenues		\$ 84,001,505
Total expenses		<u>(78,600,852)</u>
Change in net position		5,400,653
Beginning - net position		<u>60,942,634</u>
Ending - net position		<u>\$ 66,343,287</u>
G. Member agencies share of year-end financial position		Not Calculated

GOLD RIDGE RESOURCE CONSERVATION DISTRICT

Notes to Financial Statements

June 30, 2022

NOTE 10 – RISK MANAGEMENT (continued)

At June 30, 2022, 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 2022, 2021 and 2020. 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, 2022, 2021 and 2020.

NOTE 11 – 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. This is a month-to-month transaction.

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, 2022

NOTE 11 – 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 12 – SUBSEQUENT EVENTS

The District has evaluated subsequent events through October 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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Property taxes	\$ 34,000	\$ 36,396	\$ 2,396
Operating grants and contributions	2,555,652	2,361,150	(194,502)
Investment earnings	-	(6,052)	(6,052)
Covid-19 relief state of California	-	320,306	320,306
Other revenue	<u>10,000</u>	<u>15,593</u>	<u>5,593</u>
Total revenues	<u>2,599,652</u>	<u>2,727,393</u>	<u>127,741</u>
Expenditures:			
Current:			
Salaries and wages	683,837	630,118	53,719
Employee benefits	122,125	115,922	6,203
Materials and services	1,824,969	1,744,592	80,377
Debt service:			
Principal payments	5,000	9,239	(4,239)
Interest payments	<u>5,500</u>	<u>1,362</u>	<u>4,138</u>
Total expenditures	<u>2,641,431</u>	<u>2,501,233</u>	<u>140,198</u>
Excess of revenues over (under) expenditures	<u>\$ (41,779)</u>	226,160	<u>\$ 267,939</u>
Fund balance:			
Beginning of year		<u>143,449</u>	
End of year		<u>\$ 369,609</u>	

GOLD RIDGE RESOURCE CONSERVATION DISTRICT
Schedule of Proportionate Share of the Net Pension Liability
For the Fiscal Year Ended June 30, 2022

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	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered	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%
June 30, 2021	0.001215%	(2,252)	512,178	-0.44%	100.20%

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.

From fiscal year June 30, 2021 to June 30, 2022:

GOLD RIDGE RESOURCE CONSERVATION DISTRICT

Schedule of Pension Contributions

For the Fiscal Year Ended June 30, 2022

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)	-	512,178	12.20%
June 30, 2022	66,770	(66,770)	-	543,242	12.29%

Notes to Schedule:

Fiscal Year	Valuation Date	Actuarial Cost Method	Asset Valuation Method	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%
June 30, 2022	June 30, 2020	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 expense

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.

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, 2022, 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 October 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
October 15, 2022



Action Item 6-B

TO: BOARD OF DIRECTORS
FROM: Mare O'Connell
SUBJECT: Financial Summary Report for September 2022
DATE: November 17, 2022

Financial Summary for September 2022

This report covers the first quarter of the fiscal year 2022-23. Because so many of our grants are billed quarterly, the quarterly report is a more accurate reflection of our financial status than the first two months

In the **Statement of Net Assets** GRRCD's **accounts receivable** is \$2,880,422 plus a **retention receivable** (grant funds withheld pending closure) of \$101,864 for a total of \$2,982,286 from grant activity. This is unusually high due to a open receivable from WCB Salmon Creek School Rainwater Project of 1,498,484. It is offset by a payable to Harmony Union school District of \$1,492,176. The unexpended portion of our advance payments to date totals \$461,203 and appears as deferred revenue (a liability) on the balance sheet. Deferred revenue represents all advance payments from various grant sources less expenditures to date.

Our county bank balance is in the positive at \$294,103. Our payroll account at Exchange Bank has a positive balance of \$41,514, and a small account at the same bank is holding \$473.

We also have \$10,189 in prepaid insurances for the current year.

The **accounts payable** balance is \$2,449,762 for the current month. The payable to Harmony Union School District for \$1,492,176 and referenced above is largely responsible. Other liabilities include a credit card payable of \$11,657, deferred revenue as noted above, paid time off liability (compensated absences) updated as of June 30,2022, 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 also includes the status of our pension liabilities (GASB report) which is recorded each year with our audit.

Our **equity** this month is a positive \$491,255 with capital assets of \$22,819, fund balance of \$454,753 and net income for the year to date in the positive at \$13,683.

The Statement of Operations for the year to date through September reports \$2,551,583 in total revenue and \$2,537,901 in expenses (including principal payments on the truck) for a net gain of \$13,683.

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

As of September 30, 2022

11/09/22

Accrual Basis

	Sep 30, 22	Sep 30, 21	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings	336,089.73	180,194.89	155,894.84	86.5%
Accounts Receivable	2,880,422.49	697,165.24	2,183,257.25	313.2%
Other Current Assets	236,307.05	165,690.45	70,616.60	42.6%
Total Current Assets	3,452,819.27	1,043,050.58	2,409,768.69	231.0%
Fixed Assets	24,906.54	36,119.00	-11,212.46	-31.0%
TOTAL ASSETS	<u>3,477,725.81</u>	<u>1,079,169.58</u>	<u>2,398,556.23</u>	<u>222.3%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable	2,449,762.31	485,871.64	1,963,890.67	404.2%
Credit Cards	11,656.55	4,764.58	6,891.97	144.7%
Other Current Liabilities	525,052.35	458,483.50	66,568.85	14.5%
Total Current Liabilities	2,986,471.21	949,119.72	2,037,351.49	214.7%
Total Liabilities	2,986,471.21	949,119.72	2,037,351.49	214.7%
Equity				
321 · Net Assets in Capital Assets	22,819.00	22,819.00	0.00	0.0%
3900 · Fund Balance/Net Assets	454,752.98	95,621.57	359,131.41	375.6%
Net Income	13,682.62	11,609.29	2,073.33	17.9%
Total Equity	491,254.60	130,049.86	361,204.74	277.7%
TOTAL LIABILITIES & EQUITY	<u>3,477,725.81</u>	<u>1,079,169.58</u>	<u>2,398,556.23</u>	<u>222.3%</u>

GOLD RIDGE RESOURCE CONSERVATION DISTRICT

Monthly Statement of Net Assets

As of September 30, 2022

11/09/22

Accrual Basis

	Jul 31, 22	Aug 31, 22	Sep 30, 22
ASSETS			
Current Assets			
Checking/Savings	451,665.89	549,673.82	336,089.73
Accounts Receivable	778,984.75	2,449,172.06	2,880,422.49
Other Current Assets	222,379.28	233,896.08	236,307.05
Total Current Assets	1,453,029.92	3,232,741.96	3,452,819.27
Fixed Assets	24,906.54	24,906.54	24,906.54
TOTAL ASSETS	<u>1,477,936.46</u>	<u>3,257,648.50</u>	<u>3,477,725.81</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	493,994.74	2,247,629.38	2,449,762.31
Credit Cards	2,719.14	2,276.06	11,656.55
Other Current Liabilities	510,174.16	551,977.09	525,052.35
Total Current Liabilities	1,006,888.04	2,801,882.53	2,986,471.21
Total Liabilities	1,006,888.04	2,801,882.53	2,986,471.21
Equity			
321 · Net Assets in Capital Assets	22,819.00	22,819.00	22,819.00
3900 · Fund Balance/Net Assets	454,752.98	454,752.98	454,752.98
Net Income	-6,523.56	-21,806.01	13,682.62
Total Equity	471,048.42	455,765.97	491,254.60
TOTAL LIABILITIES & EQUITY	<u>1,477,936.46</u>	<u>3,257,648.50</u>	<u>3,477,725.81</u>

GOLD RIDGE RESOURCE CONSERVATION DISTRICT

Statement of Operations, Actual vs Budget

11/09/22

Accrual Basis

	Jul - Sep 22	Budget	% of Budget
Ordinary Income/Expense			
Income			
Income from Property Taxes			
1000 · Property Taxes - CY - 40002	108.21	34,000.00	0.3%
Income from Property Taxes - Other	0.00	0.00	0.0%
Total Income from Property Taxes	108.21	34,000.00	0.3%
Program Revenue			
Program Income Detail			
Foundation	11,576.00		
2590 · Soil Conservation Rev. - 42610	0.00	4,125,086.00	0.0%
Local Grant Income	82,299.66		
Fee for Service	12,108.99		
Federal Grant Income	321,270.12		
State Grant Income	2,122,315.35		
Total Program Income Detail	2,549,570.12	4,125,086.00	61.8%
Program Revenue - Other	(594.84)		
Total Program Revenue	2,548,975.28	4,125,086.00	61.8%
Other Income			
4040 · Miscellaneous Revenue - 46040	500.00	70,850.00	0.7%
4102 · Donations - 46029	2,000.00	6,000.00	33.3%
Total Other Income	2,500.00	76,850.00	3.3%
Total Income	2,551,583.49	4,235,936.00	60.2%
Gross Profit	2,551,583.49	4,235,936.00	60.2%
Expense			
Salaries and benefits			
6561 · COVID-19 Expenses	0.00		
5910 · Wages - 50701	148,253.30	628,297.00	23.6%
5922 · Payroll Taxes - FICA - 50753	11,029.17	57,186.00	19.3%
5923 · Cal PERS Retirement - 50755	18,473.43	66,393.00	27.8%
5930 · Health Insurance - 50801	12,558.56	56,386.00	22.3%
5935 · Payroll Taxes/Unemploy - 50806	51.81	2,628.00	2.0%
5940 · Workers Compensation - 50808	80.36	2,980.00	2.7%
6560 · Payroll Expenses	106.75	500.00	21.4%
Total Salaries and benefits	190,553.38	814,370.00	23.4%
Direct Costs			
6505 · Valley Ford Schoolhouse	1,376.83		
6510 · Other Direct Services	120.00	115,010.00	0.1%
6509 · Direct Travel, Tran & Mileage	172.51		
6507 · Direct Equipment Maint - 51061	0.00	0.00	0.0%
6508 · Direct Materials & Supp - 52071	27,039.56	113,876.00	23.7%
6540 · Subcontractors - 51249	2,278,269.11	2,907,595.00	78.4%
6589 · Permits - 51244	7,944.12	32,950.00	24.1%
Total Direct Costs	2,314,922.13	3,169,431.00	73.0%

GOLD RIDGE RESOURCE CONSERVATION DISTRICT
Statement of Operations, Actual vs Budget

11/09/22

Accrual Basis

	<u>Jul - Sep 22</u>	<u>Budget</u>	<u>% of Budget</u>
Overhead			
6041 · Maintenance Equipment - 51061	0.00	3,500.00	0.0%
6042 · Insurance - (Vehicle) - 51042	0.00	2,000.00	0.0%
6462 · Miscellaneous Expense	5,000.00	1,200.00	416.7%
Interest Expense			
7919 · Interest Expense - Credit Card	165.67		
7920 · Interest on LT Debt - 53103	154.42	2,500.00	6.2%
Total Interest Expense	320.09	2,500.00	12.8%
6040 · Communications/WebSite - 51021	1,462.89	5,000.00	29.3%
6045 · Telephone - 51022	1,005.96	4,500.00	22.4%
6085 · Janitorial Services - 51032	780.00	4,000.00	19.5%
6103 · Liability Insurance - 51041	0.00	11,500.00	0.0%
6280 · Dues and Memberships - 52091	1,707.48	8,700.00	19.6%
6400 · Office Supplies - 52111	426.82	3,000.00	14.2%
6410 · Postage - 52114	50.00	500.00	10.0%
6430 · Printing Services - 51241	747.91	4,500.00	16.6%
6461 · Other Supplies - 52101	716.85	2,500.00	28.7%
6500 · Information Tech Svc - 51209	1,937.50	5,500.00	35.2%
6521 · County Services - 51916	0.00	7,800.00	0.0%
6538 · Training/Conference Exp - 51601	875.00	15,000.00	5.8%
6587 · LAFCO Charges - 52091	932.00	0.00	100.0%
6630 · Legal & Audit/ Accting- 51206	5,000.00	15,000.00	33.3%
6840 · Rent - 51421	7,500.00	35,000.00	21.4%
6890 · Computer Hardware/Softwar 52142	374.87	7,500.00	5.0%
7300 · Transportation/Travel - 51602	552.45	10,500.00	5.3%
7330 · Sanitation - 51031	175.77	500.00	35.2%
7360 · Gas, Electric and Water - 52193	458.67	2,500.00	18.3%
8561 · Office Equipment - 54000	0.00	23,200.00	0.0%
9000 · Appropriation for Contingencies	0.00	70,000.00	0.0%
Total Overhead	30,024.26	245,900.00	12.2%
Total Expense	2,535,499.77	4,229,701.00	59.9%
Net Ordinary Income	16,083.72	6,235.00	258.0%
Other Income/Expense			
Other Income			
4111 · Line of Credit - 47111	0.00	600,000.00	0.0%
Total Other Income	0.00	600,000.00	0.0%
Other Expense			
53101 · Principle Payments LT Debt	2,401.10	600,000.00	0.4%
Total Other Expense	2,401.10	600,000.00	0.4%
Net Other Income	(2,401.10)	0.00	100.0%
Net Income	13,682.62	6,235.00	219.4%

GOLD RIDGE RESOURCE CONSERVATION DISTRICT
Summary Balance Sheet
As of September 30, 2022

	September 30, 2019	September 30, 2020	September 30, 2021	September 30, 2022
ASSETS				
Current Assets				
Checking/Savings	434,896.89	-85,248.56	180,194.89	336,089.73
Accounts Receivable	799,000.40	460,904.05	697,165.24	2,880,422.49
Other Current Assets	237,776.47	182,082.29	165,690.45	236,307.05
Total Current Assets	1,471,673.76	557,737.78	1,043,050.58	3,452,819.27
Fixed Assets	20,550.00	18,281.00	36,119.00	24,906.54
TOTAL ASSETS	1,492,223.76	576,018.78	1,079,169.58	3,477,725.81
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable	615,221.00	187,942.91	485,871.64	2,449,762.31
Credit Cards	1,465.34	2,476.50	4,764.58	11,656.55
Other Current Liabilities	714,798.33	238,517.94	458,483.50	525,052.35
Total Current Liabilities	1,331,484.67	428,937.35	949,119.72	2,986,471.21
Total Liabilities	1,331,484.67	428,937.35	949,119.72	2,986,471.21
Equity	160,739.09	147,081.43	130,049.86	491,254.60
TOTAL LIABILITIES & EQUITY	1,492,223.76	576,018.78	1,079,169.58	3,477,725.81

GOLD RIDGE RESOURCE CONSERVATION DISTRICT

11/09/22

A/P Aging Summary

As of September 30, 2022

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Ajainin Turner - 7954	1,754.48	0.00	0.00	0.00	0.00	1,754.48
American Tank - 1792	0.00	0.00	106,540.40	0.00	0.00	106,540.40
Angelina Arcuri - 30366	60.00	0.00	0.00	0.00	0.00	60.00
Bowser, Tisa Ocean - 7378	0.00	130.00	0.00	0.00	0.00	130.00
Brelje & Race Consulting - 40	2,351.25	12,407.75	0.00	0.00	6,624.00	21,383.00
City of Santa Rosa - 2961	96.25	0.00	0.00	0.00	0.00	96.25
Conservation Corps - 3853	0.00	0.00	0.00	0.00	7,671.01	7,671.01
Conservation Works - 14366	10,610.00	0.00	0.00	0.00	0.00	10,610.00
Contractor Compliance - 7946	602.50	0.00	0.00	0.00	0.00	602.50
Creekside Center for Earth Obs.. - 27635	0.00	0.00	0.00	0.00	7,500.00	7,500.00
Daily Acts - 5328	16,821.25	0.00	0.00	0.00	11,327.50	28,148.75
Environmental Science Associates - 5572	11,400.00	0.00	0.00	0.00	0.00	11,400.00
Guerrero Fencing, Inc. - 22001	0.00	1,600.00	0.00	0.00	0.00	1,600.00
Harmony Union School Distr- 463899	0.00	1,492,175.57	0.00	0.00	0.00	1,492,175.57
Humboldt State University - 15826-2	0.00	5,083.00	0.00	1,396.01	-2.00	6,477.01
Jenna Marie Harris Kahn - 29190	3,000.00	0.00	0.00	0.00	0.00	3,000.00
Johnson, Noelle - 7388	178.76	0.00	0.00	0.00	0.00	178.76
Kathy Meechan - 30367	5,000.00	0.00	0.00	0.00	0.00	5,000.00
Laguna de Santa Rosa Foundation - 5630	2,185.00	0.00	0.00	0.00	0.00	2,185.00
M3 Integrated Services, Inc. - 8230	141,900.00	0.00	0.00	0.00	0.00	141,900.00
Matthew Greene - 4895	0.00	5,700.00	0.00	0.00	21,287.24	26,987.24
Miroslav Wiesner - 30322	5,000.00	0.00	0.00	0.00	0.00	5,000.00
Napa County RCD	0.00	0.00	0.00	2,248.40	0.00	2,248.40
NCRM, Inc. - 28671	12,020.68	0.00	0.00	0.00	5,761.50	17,782.18
NJG Corporation - 30286	0.00	106,281.37	0.00	0.00	0.00	106,281.37
North Bay Portables - 11120-2	0.00	0.00	0.00	0.00	-36.53	-36.53
O'Connor Environmental, Inc - 5621	16,747.50	0.00	0.00	0.00	3,190.21	19,937.71
Paul Mann - 30374	12,293.63	12,952.88	0.00	0.00	0.00	25,246.51
Piazza Construction - 1267	0.00	23,944.85	42,966.76	0.00	84,049.87	150,961.48
Point Blue Conservation Science - 4857	3,382.94	0.00	0.00	0.00	0.00	3,382.94
Prunuske Chatham, Inc.-3697-1	37,886.50	0.00	0.00	0.00	0.00	37,886.50
RGH Consultants - 5541	3,360.00	0.00	0.00	0.00	0.00	3,360.00
San Francisco State University - 5284	1,884.67	9,328.75	0.00	0.00	3,535.75	14,749.17
Sherwood Design Engineers, LTD - 29970	3,802.50	0.00	0.00	365.00	15,055.00	19,222.50
Sonoma County Water Agency - 1718-45	767.13	0.00	0.00	0.00	3,058.10	3,825.23
Sonoma RCD - 5852-2	5,225.05	9,348.12	5,532.92	1,492.89	27,630.74	49,229.72
Spangler William - 29675	122.13	0.00	0.00	0.00	0.00	122.13
Stillwater Sciences - 5733	5,164.37	0.00	0.00	0.00	20,176.24	25,340.61
Streamline Engineering - 7389	4,620.00	0.00	0.00	0.00	390.00	5,010.00
Swaim Biological Incorporated - 30310	1,715.38	0.00	0.00	0.00	0.00	1,715.38
Tess Polizzotti - 30368	91.06	0.00	0.00	0.00	0.00	91.06
The Regent of the University CA - 5582-03	28,140.38	0.00	0.00	0.00	6,605.37	34,745.75
The Regents of the University CA - 9652	5,000.00	0.00	0.00	0.00	0.00	5,000.00
Thomas Benjamin Rosati - 30296	0.00	9,000.00	0.00	0.00	0.00	9,000.00
Trout Unlimited - 22065	0.00	0.00	0.00	30,030.19	4,230.04	34,260.23
TOTAL	343,183.41	1687952.29	155,040.08	35,532.49	228,054.04	2449762.31

GOLD RIDGE RESOURCE CONSERVATION DISTRICT

11/09/22

A/P Aging Summary

As of November 9, 2022

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
American Tank - 1792	0.00	0.00	0.00	106,540.40	0.00	106,540.40
Angelina Arcuri - 30366	0.00	0.00	60.00	0.00	0.00	60.00
Bowser, Tisa Ocean - 7378	0.00	130.00	0.00	0.00	0.00	130.00
Brelje & Race Consulting - 40	0.00	0.00	2,351.25	12,407.75	0.00	14,759.00
CA Special Districts Assoc - 6533	0.00	2,205.00	0.00	0.00	0.00	2,205.00
City of Santa Rosa - 2961	0.00	0.00	96.25	0.00	0.00	96.25
Conservation Corps - 3853	0.00	0.00	0.00	0.00	7,671.01	7,671.01
Conservation Works - 14366	0.00	0.00	10,610.00	0.00	0.00	10,610.00
Daily Acts - 5328	0.00	0.00	16,821.25	0.00	9,610.00	26,431.25
Dutton Bros Farming - 7384	0.00	2,650.00	0.00	0.00	0.00	2,650.00
Guerrero Fencing, Inc. - 22001	0.00	0.00	0.00	1,600.00	0.00	1,600.00
Harmony Union School Distr- 463899	0.00	0.00	0.00	1,492,175.57	0.00	1,492,175.57
Humboldt State University - 15826-2	0.00	0.00	5,083.00	0.00	-2.00	5,081.00
Kathy Meechan - 30367	0.00	0.00	5,000.00	0.00	0.00	5,000.00
Laguna de Santa Rosa Foundation - 5630	0.00	0.00	2,185.00	0.00	0.00	2,185.00
M3 Integrated Services, Inc. - 8230	0.00	97,700.00	141,900.00	0.00	0.00	239,600.00
Matthew Greene - 4895	0.00	0.00	3,855.00	2,715.00	0.00	6,570.00
Miroslav Wiesner - 30322	0.00	0.00	5,000.00	0.00	0.00	5,000.00
Napa County RCD	0.00	0.00	0.00	0.00	2,248.40	2,248.40
NCRM, Inc. - 28671	0.00	0.00	12,020.68	0.00	0.00	12,020.68
NJG Corporation - 30286	0.00	0.00	74,396.96	0.00	0.00	74,396.96
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	16,747.50	0.00	0.00	16,747.50
Paul Mann - 30374	0.00	0.00	25,246.51	0.00	0.00	25,246.51
Piazza Construction - 1267	0.00	0.00	0.00	66,911.61	24,567.03	91,478.64
Point Blue Conservation Science - 4857	0.00	0.00	3,382.94	0.00	0.00	3,382.94
Prunuske Chatham, Inc.-3697-1	0.00	0.00	37,886.50	0.00	0.00	37,886.50
RGH Consultants - 5541	0.00	0.00	3,360.00	0.00	0.00	3,360.00
San Francisco State University - 5284	0.00	0.00	5,845.65	5,367.77	3,535.75	14,749.17
School Garden Network Foundation - 290...	0.00	1,795.00	0.00	0.00	0.00	1,795.00
Sherwood Design Engineers, LTD - 29970	0.00	7,447.50	3,802.50	0.00	7,420.00	18,670.00
Sonoma County Water Agency - 1718-45	0.00	0.00	767.13	0.00	3,058.10	3,825.23
Sonoma RCD - 5852-2	0.00	0.00	10,938.79	6,033.80	12,469.39	29,441.98
Stillwater Sciences - 5733	0.00	0.00	5,164.37	0.00	0.00	5,164.37
Streamline Engineering - 7389	0.00	0.00	4,620.00	0.00	0.00	4,620.00
Swaim Biological Incorporated - 30310	0.00	3,846.25	1,715.38	0.00	0.00	5,561.63
Tess Polizzotti - 30368	0.00	0.00	91.06	0.00	0.00	91.06
The Regent of the University CA - 5582-03	0.00	0.00	23,091.79	0.00	0.00	23,091.79
Thomas Benjamin Rosati - 30296	0.00	0.00	9,000.00	0.00	0.00	9,000.00
Todd Everett	0.00	19,131.34	0.00	0.00	0.00	19,131.34
Trout Unlimited - 22065	0.00	0.00	0.00	0.00	34,260.23	34,260.23
TOTAL	0.00	134,905.09	431,039.51	1693751.90	104,801.38	2364497.88

GOLD RIDGE RESOURCE CONSERVATION DISTRICT
A/R Aging Summary
As of September 30, 2022

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
001 - ADMINISTRATION						
Admin	33,079.76	0.00	0.00	0.00	0.00	33,079.76
Total 001 - ADMINISTRATION	33,079.76	0.00	0.00	0.00	0.00	33,079.76
004 - Project Tracker/Sitka	10,524.61	0.00	0.00	0.00	0.00	10,524.61
096 - NRCS SCAPOSD RCPP	53,338.03	0.00	0.00	0.00	80,655.25	133,993.28
108 - SCWA TW 16/17-156	19,416.00	0.00	0.00	0.00	0.00	19,416.00
117 - Cal Trans Gleason Beach	0.00	7,809.75	0.00	0.00	23,809.29	31,619.04
127 - SCWA Blanchard Erosion	0.00	0.00	0.00	0.00	1,836.82	1,836.82
149 - CDFA - Gabriel Farm Demo Project	17,294.24	0.00	0.00	0.00	20,675.62	37,969.86
156 - Sweetwater Nursery Off-Chanel H...	40,954.04	0.00	0.00	0.00	0.00	40,954.04
157 - CDFA Tech Assistance 2019	7,104.61	0.00	0.00	0.00	-545.33	6,559.28
160 - SCC Ebabias Creek Restoration Pl...	7,374.64	0.00	0.00	0.00	3,005.65	10,380.29
161 - DFW Atascadero Sediment 65% D...	39,431.15	0.00	0.00	0.00	0.00	39,431.15
162 - NCIRWMP VII Rainwater Rebate	63,996.45	0.00	0.00	0.00	48,963.85	112,960.30
164 - WCB Mt Gilead Design	18,205.43	7,356.98	0.00	0.00	-0.05	25,562.36
165 - WCB Alliance Implementation	0.00	96,294.27	0.00	0.00	116,361.22	212,655.49
166 - SCAPOSD Outings 2020-23 subcon...	620.25	0.00	0.00	0.00	0.00	620.25
173 - CalFire NBFIP	1,633.00	0.00	0.00	0.00	0.00	1,633.00
174 - Forest Working Group 20-21	0.00	0.00	0.00	0.00	1,349.25	1,349.25
179 - Zero Foodprint	216.00	0.00	0.00	0.00	1,566.00	1,782.00
183 - SRCD NFWF Monarch TA	0.00	0.00	0.00	0.00	314.50	314.50
185 - WCB Green Valley Water Conserva...	166,101.99	192,651.26	0.00	0.00	0.00	358,753.25
186 - WCB Salmon Creek School Rainwa...	0.00	1,498,483.70	0.00	0.00	6,994.07	1,505,477.77
188 - WCB Atascadero Master Plan	28,408.00	0.00	0.00	0.00	15,278.30	43,686.30
189 - DFW Alliance	0.00	2,990.56	0.00	0.00	0.00	2,990.56
190 - DFW Iron Horse Fish Screen	131,803.16	0.00	0.00	0.00	0.00	131,803.16
196 - NFWF ConParV	9,441.39	0.00	0.00	0.00	0.00	9,441.39
197 - NFWF 73962 1H cost share	2,063.04	0.00	0.00	0.00	0.00	2,063.04
199 - NFWF Monarchs	24,912.85	0.00	0.00	0.00	0.00	24,912.85
202 - DFW Greene OCH Design	1,373.00	0.00	0.00	0.00	0.00	1,373.00
204 - County Climate Resilience Rainwate	11,177.94	0.00	0.00	0.00	6,386.00	17,563.94
205 - RCPA compost	0.00	0.00	0.00	0.00	1,170.00	1,170.00
FFS - Bohemia Pond	1,524.38	0.00	0.00	0.00	0.00	1,524.38
FFS - TCRCD	0.00	0.00	0.00	0.00	542.50	542.50
FFS - SCRCP Torr	0.00	0.00	0.00	0.00	272.50	272.50
Z - 125 - CDFA Healthy Soils Demo Project	0.00	0.00	0.00	0.00	43.10	43.10
Z - 128 - NRCS CIG Napa	10,636.16	0.00	0.00	0.00	497.46	11,133.62
Z - 138 - GSA West Yost	0.00	0.00	0.00	0.00	1,882.00	1,882.00
Z - 142 - CARCD WCB Climate Adaptation	0.00	0.00	0.00	0.00	2,493.92	2,493.92
Z - 163 - CARCD WCB Monarch II OW SI...	0.00	0.00	0.00	0.00	20,493.93	20,493.93
Z - 175 - LOB Monarch Plant Sale	0.00	0.00	0.00	0.00	1,600.00	1,600.00
Z - 178 - NACD Urban Ag Monarchs	0.00	0.00	0.00	0.00	12,500.00	12,500.00
Z - 194 - FFS Ag Innovations Napa Report	0.00	0.00	0.00	0.00	6,000.00	6,000.00
Z - 195 - FSS RCD Grizzly MOU	0.00	60.00	0.00	0.00	0.00	60.00
TOTAL	700,630.12	1,805,646.52	0.00	0.00	374,145.85	2,880,422.49

GOLD RIDGE RESOURCE CONSERVATION DISTRICT
A/R Aging Summary
As of November 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
002 - No-Till Drill Rental	0.00	400.00	0.00	0.00	0.00	400.00
004 - Project Tracker/Sitka	0.00	0.00	10,524.61	0.00	0.00	10,524.61
096 - NRCS SCAPOSD RCPP	0.00	0.00	53,338.03	0.00	0.00	53,338.03
117 - Cal Trans Gleason Beach	0.00	0.00	0.00	7,809.75	23,809.29	31,619.04
127 - SCWA Blanchard Erosion	0.00	0.00	0.00	0.00	1,836.82	1,836.82
149 - CDFA - Gabriel Farm Demo Project	0.00	0.00	17,294.24	0.00	20,675.62	37,969.86
156 - Sweetwater Nursery Off-Chanel Ha...	0.00	0.00	40,954.04	0.00	0.00	40,954.04
157 - CDFA Tech Assistance 2019	0.00	0.00	7,104.61	0.00	-545.33	6,559.28
160 - SCC Eabias Creek Restoration Plant	0.00	0.00	7,374.64	0.00	0.00	7,374.64
161 - DFW Atascadero Sediment 65% De...	0.00	0.00	39,431.15	0.00	0.00	39,431.15
162 - NCIRWMP VII Rainwater Rebate	0.00	0.00	63,996.45	0.00	48,963.85	112,960.30
164 - WCB Mt Gilead Design	0.00	0.00	18,205.43	7,356.98	-0.05	25,562.36
165 - WCB Alliance Implementation	0.00	0.00	0.00	95,665.21	0.00	95,665.21
166 - SCAPOSD Outings 2020-23 subcont...	0.00	0.00	620.25	0.00	0.00	620.25
173 - CalFire NBFIP	0.00	0.00	1,633.00	0.00	0.00	1,633.00
174 - Forest Working Group 20-21	0.00	0.00	0.00	0.00	1,349.25	1,349.25
179 - Zero Foodprint	0.00	0.00	216.00	0.00	1,566.00	1,782.00
185 - WCB Green Valley Water Conserva...	0.00	0.00	166,101.99	192,651.26	0.00	358,753.25
186 - WCB Salmon Creek School Rainwa...	0.00	0.00	0.00	1,348,635.33	0.00	1,348,635.33
188 - WCB Atascadero Master Plan	0.00	0.00	28,408.00	0.00	15,278.30	43,686.30
190 - DFW Iron Horse Fish Screen	0.00	0.00	131,803.16	0.00	0.00	131,803.16
196 - NFWF ConParV	0.00	0.00	9,441.39	0.00	0.00	9,441.39
197 - NFWF 73962 IH cost share	0.00	0.00	2,063.04	0.00	0.00	2,063.04
199 - NFWF Monarchs	0.00	0.00	24,912.85	0.00	0.00	24,912.85
202 - DFW Greene OCH Design	0.00	0.00	1,373.00	0.00	0.00	1,373.00
205 - RCPA compost	0.00	0.00	0.00	0.00	1,170.00	1,170.00
FFS - Bohemia Pond	0.00	0.00	1,524.38	0.00	0.00	1,524.38
FFS - TCRCD	0.00	0.00	0.00	0.00	542.50	542.50
FFS - SCRCP Torr	0.00	0.00	0.00	0.00	272.50	272.50
Z - 125 - CDFA Healthy Soils Demo Project	0.00	0.00	0.00	0.00	43.10	43.10
Z - 128 - NRCS CIG Napa	0.00	0.00	10,636.16	0.00	497.46	11,133.62
Z - 175 - LOB Monarch Plant Sale	0.00	0.00	0.00	0.00	1,600.00	1,600.00
Z - 178 - NACD Urban Ag Monarchs	0.00	0.00	0.00	0.00	12,500.00	12,500.00
Z - 195 - FSS RCD Grizzly MOU	0.00	0.00	0.00	60.00	0.00	60.00
TOTAL	0.00	400.00	636,956.42	1,652,178.53	129,559.31	2,419,094.26

TO: BOARD OF DIRECTORS
FROM: Joe Dutton, Brittany Jensen
SUBJECT: Election of Officers

Summary

Election of Officers of Board Positions for President, Vice President, Treasurer, and Secretary

Background

In January 2022, the Board of Directors will elected officers for the positions of President, Vice President, Treasurer, and Secretary. Election of officers occurs every 2 years. Directors have no term limits for positions.

We currently have a vacancy for Secretary. Officer positions consist of President, Vice President, Treasurer, and Secretary.

Current Officers are as follows:

President- Joe Dutton

Vice President- Mel Sanchiatti

Treasurer- Guy Smith

Secretary- Vacant

The Board can nominate themselves or other directors for any of the seats listed. Associate Directors cannot serve as an officer.

Fiscal Information

None.

Staff Recommendation

No recommendation.

List of Attachments

1. None



Action Item 6-D

TO: BOARD OF DIRECTORS
FROM: Brittany Jensen
SUBJECT: Authorize the Executive Director to enter into an agreement with the Resources Legacy Fund for watershed technical assistance and community support in the Russian River Watershed (#214) for \$40,000
DATE: November 17, 2022

Summary

Resourced Legacy Fund awarded \$40,000 through the Land-Sea Connection program, made possible by the Keith Campbell Foundation for the Environment to support sustainable land management initiatives that improve water quality of the lower Russian River watershed.

Background

Gold Ridge requested support from Resources Legacy Fund to (1) continue supporting our LandSmart conservation planning work with farmers, ranchers, and forestland owners in the Russian River Watershed, (2) engage with watershed councils and community groups to facilitate community involvement in watershed health; and (3) adapt RCD outreach materials and services to more accessible and inclusive platforms and formats.

Discussion

The grant includes over \$39,000 in GRRCD staff time and mileage, as well as over \$500 for materials.

Fiscal Information

This grant offers the type of flexible funding to allow RCD staff to meet community needs in the lower Russian River. This is one of our only sources of funding that supports this type of work and is essential in supporting Russian River projects and communities.

Staff Recommendation

Authorize the Executive Director to enter into an agreement with the Resources Legacy Fund for watershed technical assistance and community support in the Russian River Watershed (#214) for \$40,000

List of Attachments

1. RLF Grant Agreement



RESOURCES LEGACY FUND
CREATIVE SOLUTIONS. LASTING RESULTS.

November 8, 2022

Brittany Jensen, Executive Director
Gold Ridge Resource Conservation District
2776 Sullivan Road.
Sebastopol, CA 95472

Re: Grant Award Letter and Grant Agreement for Sonoma County Land Management Practices, Grant #17427

Dear Brittany Jensen:

It is a pleasure to inform you that Resources Legacy Fund (RLF) has approved a grant for 12 months in the amount of \$40,000 (Grant) payable to Gold Ridge Resource Conservation District (Gold Ridge RCD). This Grant is to support sustainable land management initiatives that improve the water quality of the lower Russian River watershed. These funds are awarded to your organization through the Land-Sea Connection (LSC) program of RLF, made possible by the Keith Campbell Foundation for the Environment.

Unless approved in writing by RLF, Gold Ridge RCD must adhere to the terms and conditions of the attached Grant Agreement (Agreement) and the proposal submitted to RLF on October 28, 2022 (Proposal). If the terms of the Agreement differ from your Proposal, the Agreement will control. By signing the attached Agreement, Gold Ridge RCD confirms that it agrees to all of the terms and conditions set forth in the Agreement.

If the payment or reporting schedules in the Agreement present any significant difficulties for you, please contact us as soon as possible. If the Agreement correctly sets forth your understanding of the terms and conditions of the Grant, please have an authorized officer of Gold Ridge RCD sign, date, and complete the additional information required on the attached Agreement. The online signature system will automatically send the executed Agreement to RLF and Gold Ridge RCD, and you should also retain a copy for your files. Funds will not be released prior to the receipt of the executed Agreement.

Please direct any communications regarding this Grant to LSC Senior Program Coordinator Rebecca Valdez at rvaldez@resourceslegacyfund.org or (916) 442-5057. **In all correspondence with us, please refer to the above-referenced grant number.**

The RLF Board of Directors and I are pleased to assist you with this project and wish you success.

Sincerely,

DocuSigned by:

81DFE3FC0A3E40B...
Kaitilin Gaffney

Director of Ocean, Coast, and Fisheries

Organization:	Gold Ridge Resource Conservation District	RLF Program:	LSC
Project Name:	Sonoma County Land Management Practices	Grant Number:	17427
Grant Amount:	\$40,000		

GRANT AGREEMENT

This Grant Agreement (Agreement) is entered into as of the Effective Date (defined below) by and between Resources Legacy Fund (RLF) and Gold Ridge Resource Conservation District (Grantee). RLF and Grantee hereby agree as follows:

1. RLF makes this grant of \$40,000 (Grant) to Grantee to support sustainable land management initiatives that improve the water quality of the lower Russian River watershed as described in Grantee's proposal submitted to RLF on October 28, 2022 (Proposal), and as described in this Agreement. If the terms of this Agreement differ from the Proposal, this Agreement will control.
2. Upon receipt of this Agreement signed by Grantee, Grant funds will be disbursed according to the schedule in Attachment 1, subject to the provisions of this Agreement. The term of the Grant is from the date Grantee signs this Agreement (Effective Date) to the due date of the Final Grant Report, as specified in Attachment 1. Grantee will use the Grant solely for the purposes described in this Agreement and the Proposal, and will return to RLF any funds not expended or committed for the purposes of the Grant within the Grant period. **Grantee understands that the Grant is not a gift and agrees that RLF is granting funds to Grantee to pursue the purposes outlined in this Agreement.**
3. Grantee will deliver written Grant report(s) to RLF according to the schedule in Attachment 1 (Grant Report(s)). Unless provided otherwise in Attachment 1, the Grant Report(s) shall contain a narrative report and a financial report. The narrative report should describe what the Grant has accomplished as of the date of the Grant Report. The financial report should detail the following: (a) all Grant fund expenditures during the applicable reporting period, and (b) an analysis of budget (as set forth in the Proposal) compared to actual spending, and a narrative explanation of any differences between the two. If the schedule in Attachment 1 requires Project Lead approval of a Report, that approval does not constitute, and should not be relied on by Grantee as, any advice or assurance of Grantee's legal compliance. **Grantee must obtain pre-approval, and amendment of the Agreement, for any reallocation of the budget of 20 percent or more in any line item, or for creation of a new line item.**
4. RLF's funding of this Grant under this Agreement is contingent upon (a) RLF's review of Grantee's work in connection with this Grant, and its determination that satisfactory progress and performance of the expected purposes is occurring, (b) RLF's timely receipt and its review and approval of Grant Reports submitted by Grantee, and (c) Grantee's compliance with all terms and conditions of the Grant. If at any time RLF determines that Grant purposes are not met, that Grant purposes are unlikely to be met, or that Grantee fails to satisfy the reporting requirements in paragraph 3 above, or otherwise violates the terms of the Grant, RLF may terminate the Grant or may (a) reduce or discontinue Grant Funding, (b) require no further spending of Grant funds already disbursed to Grantee, and/or (c) require the return of unspent Grant funds already disbursed to Grantee. If termination occurs prior to the scheduled end date of the Grant, Grantee shall, upon RLF's request, provide RLF a full accounting of the receipt and disbursement of funds and expenditures incurred under the Grant as of the effective date of termination.

Organization:	Gold Ridge Resource Conservation District	RLF Program:	LSC
Project Name:	Sonoma County Land Management Practices	Grant Number:	17427
Grant Amount:	\$40,000		

5. Grantee shall notify RLF immediately of any anticipated or actual changes in Grantee's head of organization, regardless of title, and/or key personnel identified either in the Proposal or this Agreement. Grantee acknowledges and agrees that changes in Grantee's head of organization, regardless of title, and/or key personnel may trigger RLF review and reassessment of Grantee's ability to meet the purposes of the Grant, and that, following such review, RLF may decide to impose additional terms, conditions, or other limitations on any unexpended Grant funds, including return of those funds.
6. Grantee may publicly attribute funding for the Grant to RLF, as follows. If Grantee makes any public announcement or publishes a written description of the Grant, including in the media or on the Internet, the Grant is to be described as having been "made through the Land-Sea Connection program of Resources Legacy Fund made possible by the Keith Campbell Foundation for the Environment." Grantee shall also submit copies of all printed media coverage of or other printed public references to Grantee's work funded by this Agreement, and shall notify RLF of all other, related media coverage or public references.
7. Grantee agrees that RLF may include information on the Grant in periodic public reports, and may also refer to the Grant in a press release or other public communication without Grantee's prior approval.
8. The parties agree that a material condition of this Agreement is that Grantee makes the data, research, knowledge, and other information developed with the Grant funds freely available and without condition to RLF, consistent with the charitable purposes of the Grant.
9. By entering into this Agreement, Grantee certifies that it is not a private foundation as defined by Internal Revenue Code Section 509. Grantee shall advise RLF immediately if its federal tax-exempt status or foundation classification has changed.
10. Grantee will maintain financial books and records as required by the Internal Revenue Code and U.S. Department of Treasury Regulations and, if requested by RLF or its agent, will make such books and records available to RLF or its agent at a reasonable time and location for review and audit. Grantee will keep copies of all books and records for at least four years after the date that all of Grantee's obligations under this Agreement have been fulfilled.
11. Grantee shall ensure compliance with all applicable laws and regulations in the performance of activities under this Agreement, including, without limitation, those laws or requirements regarding authority to conduct business, permits, licenses, tax, employment, reporting, data protection, lobbying and contacts with government officials (including the provision of gifts) as well as the Telephone Consumer Protection Act of 1991, as amended, and any and all other laws, of any applicable jurisdiction, governing the work performed. Grantee further agrees that no funds received under this agreement will be used to engage in civil disobedience.

Organization:	Gold Ridge Resource Conservation District	RLF Program:	LSC
Project Name:	Sonoma County Land Management Practices	Grant Number:	17427
Grant Amount:	\$40,000		

12. Grantee shall not use any portion of the Grant funds for reportable or disclosable activities under applicable state or local campaign finance disclosure or election laws, such as ballot measure contributions.
13. Grantee shall not use any portion of the Grant funds in any attempt to influence legislation within the meaning of Internal Revenue Code sections 501(h), 4911, 4945(d)(1) or (e).
14. By entering into this Agreement, RLF is not designating the use of funds or directing any activities for the purpose of attempting to influence administrative or legislative action within the meaning of state or local law. In the event Grantee uses funds or other resources to influence state or local legislative or administrative action, Grantee may incur reporting requirements under applicable law.
15. Grantee shall not use any of the Grant funds for any of the following purposes: to influence the outcome of any specific public election, or to conduct, directly or indirectly, any voter registration drive, within the meaning of Internal Revenue Code Section 4945(d)(2); to induce or encourage violations of law or public policy; to cause any private inurement or improper private benefit to occur; to provide a grant to an individual or organization which does not comply with the requirements of Internal Revenue Code sections 4945(d)(3) and (4); or, for any other purpose that is not charitable, scientific, or educational, within the meaning of Internal Revenue Code Section 170(c)(2)(B).
16. This Agreement represents the entire agreement of the parties with respect to the Grant, and supersedes any prior oral or written understanding or communication between the parties. This Agreement shall only be amended or modified in a writing signed by both parties, except that a no-cost extension, adjustment to payment schedule, or minor change to the project budget or scope of activities may be approved unilaterally by RLF through a written or email communication to Grantee.
17. In the event either party is unable to perform its obligations under the terms of this Agreement because of acts of God, epidemics, government action, or other causes reasonably beyond its control, such party shall not be liable for damages to the other for any damages resulting from such failure to perform or otherwise from such causes.
18. By signing this Agreement, Grantee agrees to its terms and conditions, and warrants and represents that its signatory whose signature appears below has been, and is on the date of this Agreement, duly authorized by all necessary and appropriate action to execute this Agreement on its behalf.
19. This Agreement is governed by the laws of the State of California, and the parties agree that enforcement of the Agreement, and resolution of any disputes arising out of or related to the subject matter of the Agreement, shall be resolved by arbitration conducted by a private arbitration service under the laws of the State of California.

Organization: Gold Ridge Resource Conservation District
Project Name: Sonoma County Land Management Practices
Grant Amount: \$40,000

RLF Program: LSC
Grant Number: 17427

20. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument. Signed signature pages may be transmitted by facsimile or other electronic means, and/or an electronic "e-signature" may be used by an authorized representative of Grantee to bind it to this Agreement, and any such signature shall have the same legal effect as an original.

RESOURCES LEGACY FUND:

DocuSigned by:
By: *Kaitilin Gaffney* Date: 11/8/2022
81DFE3F00A3E40B...
Kaitilin Gaffney
Director of Ocean, Coast, and Fisheries

GOLD RIDGE RESOURCE CONSERVATION DISTRICT:

By: _____ Date: _____
(Signature)

Printed name: Brittany Jensen

Title: Executive Director

EIN: _____

Internal Revenue Code Designation: _____

Please provide mailing address for payments.
Organization: _____
Address: _____
City/State/Zip Code: _____

Organization: Gold Ridge Resource Conservation District
Project Name: Sonoma County Land Management Practices
Grant Amount: \$40,000

RLF Program: LSC
Grant Number: 17427

Attachment 1: RLF Reporting and Payment Schedule

PAYMENT AMOUNT	FINANCIAL & NARRATIVE REPORT DUE¹	OTHER SCHEDULED ACTIVITIES OR DELIVERABLES	CONDITIONS FOR PAYMENT
\$40,000	n/a	n/a	Upon RLF's timely receipt of signed Grant Agreement.
n/a	Brief Progress Report (1-2 pages) by 5/15/2023	Interim call with RLF staff by 5/31/2023	n/a
n/a	Final Grant Report 11/30/2023	n/a	<i>Potential future funding contingent upon RLF's timely receipt and approval of final reports.</i>

¹ See paragraph 3 of Grant Agreement. Requirements for reports are attached.



Action Item 6-E

TO: BOARD OF DIRECTORS
FROM: Brittany Jensen
SUBJECT: Approve Executive Director to enter into a Professional Services Agreement with Rebuild North Bay Foundation (After the Fire) to assist in the implementation of CALFIRE Wildfire Resilience and Forestry Assistance "North Bay Forest Improvement Program (NBFIP)" Grant #213 for \$91,045.91
DATE: November 17, 2022

Summary

RNBF and the California Department of Forestry and Fire Protection "CAL FIRE," entered into Wildfire Resilience and Forestry Assistance Grant Agreement 8GA21905, for the purpose of continuing administration of and funding for the North Bay Forest Improvement Program ("NBFIP"), a cost-share program to support planning and implementation of projects to reduce risks of wildfire and promote forest health, with a focus on serving disadvantaged communities. This program is intended to blend the best parts of CAL FIRE's California Forest Improvement Program (CFIP) and NRCS's Environmental Quality Incentives Program (EQIP) within the confines of NBFIP guidelines.

Background

The North Bay Forest Improvement Program (NBFIP) is an innovative incentives program funded through CAL FIRE. Resource Conservation Districts (RCDs) in Sonoma, Mendocino and Napa Counties the Clear Lake Environmental Research Center (CLERC) have partnered with Rebuild North Bay Foundation to form the North Bay Forest Improvement Program (NBFIP) to help private non-industrial small forestland owners/managers (between 5 and 500 acres) implement non-commercial forest improvement activities such as thinning, planting, pruning, and fuel hazard reduction.

In 2020, the North Bay Forest Improvement Program was awarded \$1.5 million from a CAL FIRE Proposition 68 Wildfire Resilience and Forestry Assistance grant, which provided three years of funding to develop and manage an incentives program to mitigate wildfire risk and improve forest health in this highly fire-prone region. In 2022, NBFIP received additional financial support through a block grant from the CAL FIRE's Wildfire & Forest Resilience Task Force's Small Private Landowner Working Group to facilitate further expansion and impact of the program in the same four county geography.

The North Bay Forest Improvement Program is an incentives program, similar to the Environmental Quality Incentives Program (EQIP) and the California Forest Improvements Program (CFIP), providing public funds to support private investment in forest health and resilience projects; reducing vegetative fuel loads and risks of wildfire, insect infestation, and disease epidemics on private properties in the North Bay's diverse and valuable forestlands. This program is intended to blend the best parts of [CAL FIRE's California Forest](#)

[Improvement Program](#) (CFIP) and NRCS's Environmental Quality Incentives Program (EQIP) within the confines of the NBFIP grant guidelines.

Action:

In total, the partnership will support forest stewardship activities across at least 100 projects in the four counties, treating over 1,500 acres of land. Possible treatments include:

1. Planting site preparation
2. Tree planting and protection
3. Forest thinning
4. Pruning
5. Woody fuels reduction.

Discussion

The agreement includes funds for GRRCD staff time and mileage. Implementation funds for this program are distributed by RNBF.

Fiscal Information

This will support staff in providing technical assistance to support funding of project to reduce fuel loads and increase forest health.

Staff Recommendation

Authorize the Executive Director to enter into a Professional Services Agreement with the Rebuild North Bay Foundation for technical assistance and support of the North Bay Forest Incentives Program (#213) for \$91,045.91

List of Attachments

1. Professional Services Agreement

NBFIP - PROFESSIONAL SERVICES AGREEMENT

THIS AGREEMENT is made and entered into as of this 18th day of October, 2022, by and between Rebuild North Bay Foundation, a 501c3 tax-exempt nonprofit, whose mailing address is 19201 Sonoma Hwy #224, Sonoma, CA 95476 hereinafter referred to as "RNBF" and Gold Ridge Resource Conservation District, a political subdivision of the State of California whose mailing address is 2776 Sullivan Rd, Sebastopol CA 95472, hereinafter referred to as "CONTRACTOR;"

RECITALS

WHEREAS, all Parties are authorized to enter into agreements with state agencies, counties, other resource conservation districts, other public districts to receive funds, and nonprofit organizations, and to enter into agreements to cooperatively expend funds; and

WHEREAS, RNBF and the California Department of Forestry and Fire Protection, hereinafter referred to as "CAL FIRE," entered into Wildfire Resilience and Forestry Assistance Grant Agreement 8GA21905, hereinafter referred to as "Grant Agreement," for the purpose of continuing administration of and funding for the North Bay Forest Improvement Program ("NBFIP"), a cost-share program to support planning and implementation of projects to reduce risks of wildfire and promote forest health, with a focus on serving disadvantaged communities; and

WHEREAS, per the terms of the Grant Agreement, RNBF desires to administer NBFIP within Sonoma, Napa, Mendocino and Lake Counties in partnership with the Resource Conservation Districts (RCDs) in Mendocino, Napa, and Sonoma County as well as Clear Lake Environmental Research Center (CLERC), hereinafter referred to as "Partners" . RNBF will distribute CAL FIRE funding appropriately and effectively to Partners as they collectively serve the four counties. A copy of the Grant Agreement is attached hereto and incorporated by reference herein as Exhibit "A;" and

WHEREAS, the Partners listed above share the goal of implementing NBFIP through activities related to outreach, technical assistance, implementation support, and reporting project progress to RNBF.

WHEREAS, CONTRACTOR is qualified and is willing to provide such specialized services to RNBF under the terms and conditions set forth herein.

TERMS

NOW, THEREFORE, RNBF hereby engages the services of CONTRACTOR, and CONTRACTOR agrees to serve RNBF in accordance with the terms and conditions set forth herein:

1. **Term of the Agreement.** The term of this Agreement shall commence on January 27th, 2022, and shall expire on March 31, 2026, unless terminated earlier in accordance with

Paragraphs 9 (Termination for Cause), 10 (Other Termination), or 23(a) (Covenant of No Undisclosed Conflict); except that the obligations of the parties under Paragraphs 7 (Insurance) and 8 (Indemnification) shall continue in full force and effect after said expiration date or early termination in relation to acts or omissions occurring prior to such dates during the term of the Agreement, and the obligations of CONTRACTOR to RNBF shall also continue after said expiration date or early termination in relation to the obligations prescribed by Paragraphs 15 (Confidentiality), 20 (Taxes), and 21 (Access to Records/Retention).

2. **Scope of Services.** CONTRACTOR shall provide RNBF those services set forth in Exhibit "B," attached hereto and incorporated by reference herein.

3. **Compensation.**

(a) Rates. In consideration of CONTRACTOR's fulfillment of the promised work, RNBF shall pay CONTRACTOR at the rates set forth in Exhibit "C," attached hereto and incorporated by reference herein.

(b) Expenses. Travel and other expenses will be reimbursed by RNBF upon submission of an invoice in accordance with Paragraph 4 at the rates and/or in accordance with the provisions set forth in Exhibit "C."

(c) Maximum Amount. Notwithstanding subparagraphs (a) and (b), the maximum payments under this Agreement shall be a total of NINETY ONE THOUSAND FORTY FIVE DOLLARS AND NINETY ONE CENTS (\$91,045.91) for professional services expenses; provided, however, that such amounts shall not be construed as guaranteed sums, and compensation shall be based upon services actually rendered and reimbursable expenses actually incurred.

4. **Method of Payment.**

(a) Invoices. All payments for compensation and reimbursement for expenses shall be made only upon presentation by CONTRACTOR to RNBF of an itemized billing invoice in a form acceptable to RNBF and CALFIRE which indicates, at a minimum, CONTRACTOR's name, address, Social Security or Taxpayer Identification Number, itemization of the hours worked when necessary or requested or, where compensation is on a per-task basis, a description of the tasks completed during the billing period via a narrative report, the person(s) actually performing the services and the position(s) held by such person(s), and the approved hourly or task rate. Requests for reimbursement shall also describe the nature and cost of the expense and the date incurred. CONTRACTOR shall submit invoices quarterly to the RNBF Program Manager who, after review and approval as to form and content, shall submit the invoice to the RNBF Executive Director and/or Board of Directors for approval and to CALFIRE for payment. RNBF will provide payment to CONTRACTOR no later than 30 days after RNBF receives CONTRACTOR's invoice.

(b) Legal status. So that RNBF may properly comply with its reporting obligations under federal and state laws pertaining to taxation, if CONTRACTOR is or becomes a corporation during the term of this Agreement, timely notification and proof that such status is currently recognized by and complies with the laws of both the state of incorporation or organization and the State of California, if different, shall be provided. Such proof shall include, but need not be limited to, a copy of any annual or other periodic filings or registrations required by the state of origin or California, the current address for service of process on the corporation

or limited liability partnership, and the name of any agent designated for service of process by CONTRACTOR within the State of California. If proof of such status indicates noncompliance, RNBF can cancel contract with 30 day notice.

5. **Independent Contractor.** CONTRACTOR shall perform this Agreement as an independent contractor. CONTRACTOR and the officers, agents and employees of CONTRACTOR are not, and shall not be deemed, RNBF employees for any purpose, including workers' compensation and employee benefits. CONTRACTOR shall, at CONTRACTOR's own risk and expense, determine the method and manner by which duties imposed on CONTRACTOR by this Agreement shall be performed; provided, however, that RNBF, CALFIRE, may monitor the work performed by CONTRACTOR. RNBF shall not deduct or withhold any amounts whatsoever from the compensation paid to CONTRACTOR, including, but not limited to amounts required to be withheld for state and federal taxes. As between the parties to this Agreement, CONTRACTOR shall be solely responsible for all such payments.

6. **Specific Performance.** It is agreed that CONTRACTOR, including the agents or employees of CONTRACTOR, shall be the sole providers of the services required by this Agreement. Because the services to be performed by CONTRACTOR under the terms of this Agreement are of a special, unique, unusual, extraordinary, and intellectual or time-sensitive character which gives them a peculiar value, the loss of which cannot be reasonably or adequately compensated in damages in an action of law, RNBF, in addition to any other rights or remedies which RNBF may possess, shall be entitled to injunctive and other equitable relief to prevent a breach of this Agreement by CONTRACTOR.

7. **Insurance.** CONTRACTOR shall obtain and maintain in full force and effect throughout the term of this Agreement, and thereafter as to matters occurring during the term of this Agreement, the following insurance coverage:

(a) **Workers' Compensation insurance.** To the extent required by law during the term of this Agreement, CONTRACTOR shall provide workers' compensation insurance for the performance of any of CONTRACTOR's duties under this Agreement, including but not limited to, coverage for workers' compensation and employer's liability and a waiver of subrogation, and shall provide RNBF with certification of all such coverages upon request by RNBF's District Administrator.

(b) **Liability insurance.** CONTRACTOR shall obtain and maintain in full force and effect during the term of this Agreement the following liability insurance coverages, issued by a company admitted to do business in California and having an A.M. Best rating of A:VII or better or equivalent self-insurance:

(1) **General Liability.** Commercial general liability [CGL] insurance coverage (personal injury and property damage) of not less than ONE MILLION DOLLARS (\$1,000,000) combined single limit per occurrence, covering liability or claims for any personal injury, including death, to any person and/or damage to the property of any person arising from the acts or omissions of CONTRACTOR or any officer, agent, or employee of CONTRACTOR under this Agreement. If the coverage includes an aggregate limit, the aggregate limit shall be no less than twice the per occurrence limit.

(2) **Professional Liability/Errors and Omissions.** Professional liability or errors and omissions insurance for all activities of CONTRACTOR arising out of or in

connection with this Agreement in an amount not less than ONE MILLION DOLLARS (\$1,000,000) per claim.

(3) Comprehensive Automobile Liability Insurance. Comprehensive automobile liability insurance (Bodily Injury and Property Damage) on owned, hired, leased, and non-owned vehicles used in conjunction with CONTRACTOR's business of not less than THREE HUNDRED THOUSAND DOLLARS (\$300,000) combined single limit per occurrence.

(c) Certificates. All insurance coverages referenced in 7(b), above, shall be evidenced by one or more certificates of coverage or, with the consent of RNBF's Executive Director, demonstrated by other evidence of coverage acceptable to RNBF's Risk Manager, which shall be filed by CONTRACTOR with RNBF prior to commencement of performance of any of CONTRACTOR's duties; shall reference this Agreement by its RNBF Agreement number; shall be kept current during the term of this Agreement; shall provide that RNBF shall be given no less than thirty (30) days prior written notice of any non-renewal, cancellation, other termination, or material change, except that only ten (10) days prior written notice shall be required where the cause of non-renewal or cancellation is non-payment of premium; and shall provide that the inclusion of more than one insured shall not operate to impair the rights of one insured against another insured, the coverage afforded applying as though separate policies had been issued to each insured, but the inclusion of more than one insured shall not operate to increase the limits of the company's liability. For the commercial general liability insurance coverage referenced in 7(b)(1) and, where the vehicles are covered by a commercial policy rather than a personal policy, for the comprehensive automobile liability insurance coverage referenced in 7(b)(3), CONTRACTOR shall also file with the evidence of coverage an endorsement from the insurance provider naming RNBF, its officers, employees, agents, and volunteers as additional insureds and waiving subrogation, and the certificate or other evidence of coverage shall provide that if the same policy applies to activities of CONTRACTOR not covered by this Agreement then the limits in the applicable certificate relating to the additional insured coverage of RNBF shall pertain only to liability for activities of CONTRACTOR under this Agreement, and that the insurance provided is primary coverage to RNBF with respect to any insurance or self-insurance programs maintained by RNBF. The additional insured endorsements for the general liability coverage shall use Insurance Services Office (ISO) Form No. CG 20 09 11 85 or CG 20 10 11 85, or equivalent, including (if used together) CG 2010 10 01 and CG 2037 10 01; but shall not use the following forms: CG 20 10 10 93 or 03 94. Upon request by RNBF's District Administrator, CONTRACTOR shall provide or arrange for the insurer to provide within thirty (30) days of the request, certified copies of the actual insurance policies or relevant portions thereof.

(d) Deductibles/Retentions. Any deductibles or self-insured retentions shall be declared to, and be subject to approval by, RNBF's District Administrator, which approval shall not be denied unless RNBF's District Administrator determines that the deductibles or self-insured retentions are unreasonably large in relation to compensation payable under this Agreement and the risks of liability associated with the activities required of CONTRACTOR by this Agreement. At the option of and upon request of RNBF's District Administrator if the District Administrator determines that such deductibles or retentions are unreasonably high, either the insurer shall reduce or eliminate such deductibles or self-insurance retentions as respects RNBF, its officers, employees, agents, and volunteers or CONTRACTOR shall procure a bond guaranteeing payment of losses and related investigations, claims administration and

defense expenses.

(e) Inclusion in Subcontracts. CONTRACTOR agrees to require all subcontractors and any other entity or person who is involved in providing services under this Agreement to comply with the Workers Compensation, General Liability, and Professional Liability insurance requirements set forth in this Paragraph 7.

8. Hold Harmless/Defense/Indemnification.

(a) In General. To the full extent permitted by law, CONTRACTOR and RNBF shall each defend, indemnify, and hold harmless each other as well as their respective officers, agents, and employees from any claims, suits, proceedings, loss or liability, including reasonable attorney's fees, for personal injury (including death), or damage to property, to the extent arising out of or connected with any negligent acts or omissions of that party or its officers, agents, employees, volunteers, or other contractors or their subcontractors, when performing any activities or obligations required of that party under this Agreement. Each party shall notify the other party immediately in writing of any claim or damage related to activities performed under this Agreement. The parties shall cooperate with each other in the investigation and disposition of any claim arising out of the activities under this Agreement, providing that nothing shall require either party to disclose any documents, records, or communications that are protected under peer review privilege, attorney-client privilege, or attorney work product privilege.

(b) Employee Character and Fitness. CONTRACTOR accepts responsibility, for determining and approving the character and fitness of its employees (including volunteers, agents, or representatives) to provide the services required of CONTRACTOR under this Agreement, including the option of completion of a satisfactory criminal/background check and period rechecks to the extent permitted by law. Notwithstanding anything to the contrary in this Paragraph, CONTRACTOR shall hold RNBF and its officers, agents and employees harmless from any liability for injuries or damages resulting from a breach of this provision or CONTRACTOR's actions in this regard.

9. Termination for Cause. If either party shall fail to fulfill in a timely and proper manner that party's obligations under this Agreement or otherwise breach this Agreement and fail to cure such failure or breach within ten (10) days of receipt of written notice from the other party describing the nature of the breach, the non-defaulting party may, in addition to any other remedies it may have, terminate this Agreement by giving five (5) days prior written notice to the defaulting party in the manner set forth in Paragraph 13 (Notices). RNBF hereby authorizes the RNBF Executive Director to make all decisions and take all actions required under this Paragraph to terminate this Agreement on behalf of RNBF for cause.

10. Other Termination. This Agreement may be terminated by either party for any reason and at any time by giving prior written notice of such termination to the other party specifying the effective date thereof at least twenty five (25) days prior to the effective date, as long as the date the notice is given and the effective date of the termination are in the same fiscal year; provided, however, that no such termination may be effected by RNBF unless an opportunity for consultation is provided prior to the effective date of the termination. RNBF hereby authorizes the RNBF Executive Director and of RNBF Board of Directors to make all decisions and take all actions required under this Paragraph to terminate this Agreement on behalf of RNBF for the convenience of RNBF.

11. Disposition of, Title to, and Payment for Work upon Expiration or Termination.

(a) Upon expiration or termination of this Agreement, all finished or unfinished documents and other materials, if any, and all rights therein shall become, the property of both RNBF and CONTRACTOR. Unless otherwise expressly provided in this Agreement, any copyrightable or patentable work created by CONTRACTOR under this Agreement shall be deemed a “work made for hire” for purposes of copyright or patent law and only RNBF shall be entitled to claim or apply for the copyright or patent thereof.

(b) CONTRACTOR shall be entitled to receive compensation for any satisfactory work completed prior to expiration or receipt of the notice of termination or commenced prior to receipt of the notice of termination and completed satisfactorily prior to the effective date of the termination; except that CONTRACTOR shall not be relieved of liability to RNBF for damages sustained by RNBF by virtue of any breach of the Agreement by CONTRACTOR whether or not the Agreement expired or was otherwise terminated, and RNBF may withhold any payments not yet made to CONTRACTOR for purpose of setoff until such time as the exact amount of damages due to RNBF from CONTRACTOR is determined.

12. No Waiver. The waiver by either party of any breach or violation of any requirement of this Agreement shall not be deemed to be a waiver of any such breach in the future, or of the breach of any other requirement of this Agreement.

13. Notices. All notices required or authorized by this Agreement shall be in writing and shall be delivered in person, by email, or by deposit in the United States mail, by certified mail, postage prepaid, return receipt requested. Any mailed notice, demand, request, consent, approval, or communication that either party desires to give the other party shall be addressed to the other party at the address set forth below. Either party may change its address by notifying the other party of the change of address. Any notice sent by mail in the manner prescribed by this paragraph shall be deemed to have been received on the date noted on the return receipt or five days following the date of deposit, whichever is earlier.

RNBF

Jennifer Gray Thompson, Executive Director
19201 Sonoma Hwy #224
Sonoma, CA 95476
707.938.7217
jennifer@rebuildnorthbay.org

CONTRACTOR

Brittany Jensen, Executive Director
2776 Sullivan Rd
Sebastopol CA 95472
707.823.5244 x11
brittany@goldridgercd.org

14. Compliance with Policies on Waste, Harassment, Drug/Alcohol-Free Workplace, and Computer Use. CONTRACTOR hereby agrees to comply, and require its employees and subcontractors to comply, with their own individual internal policies which are incorporated by reference herein. CONTRACTOR also agrees that it shall not engage in any activities, or permit its officers, agents, and employees to do so, during the performance of any of the services required under this Agreement, which would interfere with compliance or induce violation of

these policies by RNBF employees or contractors.

15. No Assignments or Subcontracts.

(a) In general. A consideration of this Agreement is the personal reputation of CONTRACTOR; therefore, CONTRACTOR shall not assign any interest in this Agreement or subcontract any of the services CONTRACTOR is to perform hereunder without the prior written consent of RNBF Executive Director, which shall not be unreasonably withheld. The inability of the assignee to provide personnel equivalent in experience, expertise, and numbers to those provided by CONTRACTOR, or to perform any of the remaining services required under this Agreement within the same time frame required of CONTRACTOR shall be deemed to be reasonable grounds for RNBF to withhold its consent to assignment.

(b) Effect of Change in Status. If CONTRACTOR changes its status during the term of this Agreement from or to that of a corporation, limited liability partnership, limited liability company, general partnership, or sole proprietorship, such change in organizational status shall be viewed as an attempted assignment of this Agreement by CONTRACTOR. Failure of CONTRACTOR to obtain approval of such assignment under this Paragraph shall be viewed as a material breach of this Agreement.

16. Amendment/Modification. Except as specifically provided herein, this Agreement may be modified or amended only in writing and with the prior written consent of both parties. In particular, only RNBF, through its Board of Directors in the form of an amendment of this Agreement, may authorize extra and/or changed work if beyond the scope of services prescribed by Exhibit "B." Failure of CONTRACTOR to secure such authorization in writing in advance of performing any of the extra or changed work shall constitute a waiver of any and all rights to adjustment in the contract price or contract time and no compensation shall be paid for such extra work.

17. Interpretation; Venue.

(a) Interpretation. The headings used herein are for reference only. The terms of the Agreement are set out in the text under the headings. This Agreement shall be governed by the laws of the State of California without regard to the choice of law or conflicts.

(b) Venue. This Agreement is made in Sonoma County, California. The venue for any legal action in state court filed by either party to this Agreement for the purpose of interpreting or enforcing any provision of this Agreement shall be in the Superior Court of California, County of Sonoma, a unified court. The venue for any legal action in federal court filed by either party to this Agreement for the purpose of interpreting or enforcing any provision of this Agreement lying within the jurisdiction of the federal courts shall be the Northern District of California. The appropriate venue for arbitration, mediation, or similar legal proceedings under this Agreement shall be Sonoma County, California; however, nothing in this sentence shall obligate either party to submit to mediation or arbitration any dispute arising under this Agreement.

(c) **Dispute Resolution Provision:** The parties agree that any and all disputes, claims or controversies arising out of or relating to this Agreement shall be attempted to be resolved first between the parties via a written notification. If resolution is not reached with 30 days from that notification, then the parties agree that any dispute, claim, or controversy arising out of or

relating to this Agreement or the breach, termination, enforcement, interpretation or validity thereof, including the determination of the scope or applicability of this agreement to arbitrate, shall be determine by arbitration in Sonoma County before one arbitrator. The arbitration shall be administered by Judicial Arbitration and Mediation Services, INC (JAMS) pursuant to its Comprehensive Arbitration Rules and Procedures and pursuant to JAMS' Streamlined Arbitration Rules and Procedures. Judgement on the Award may be entered in any court having jurisdiction. This clause shall not preclude parties from seeking provisional remedies in aid or arbitration from a court of appropriate jurisdiction.

18. **Compliance with Laws.** CONTRACTOR shall observe and comply with all applicable Federal, State, and local laws, ordinances, and codes. Such laws shall include, but not be limited to, the following, except where prohibited by law:

(a) **Non-Discrimination.** During the performance of this Agreement, CONTRACTOR and its subcontractors shall not deny the benefits thereof to any person on the basis of race, color, ancestry, national origin or ethnic group identification, religion or religious creed, gender or self-identified gender, sexual orientation, marital status, age, mental disability, physical disability, genetic information, or medical condition (including cancer, HIV, and AIDS), or political affiliation or belief nor shall they discriminate unlawfully against any employee or applicant for employment because of race, color, ancestry, national origin or ethnic group identification, religion or religious creed, gender or self-identified gender, sexual orientation, marital status, age, mental disability, physical disability, genetic information, or medical condition (including cancer, HIV, and AIDS), use of family care leave, or political affiliation or belief. CONTRACTOR shall ensure that the evaluation and treatment of employees and applicants for employment are free of such discrimination or harassment. In addition to the foregoing general obligations, CONTRACTOR shall comply with the provisions of the Fair Employment and Housing Act (Government Code section 12900, et seq.), the regulations promulgated thereunder (Title 2, California Code of Regulations, section 7285.0, et seq.), the provisions of Article 9.5, Chapter 1, Part 1, Division 3, Title 2 of the Government Code (sections 11135-11139.5), and any state or local regulations adopted to implement any of the foregoing, as such statutes and regulations may be amended from time to time.

(b) **Documentation of Right to Work.** CONTRACTOR agrees to abide by the requirements of the Immigration and Control Reform Act pertaining to assuring that all newly-hired employees of CONTRACTOR performing any services under this Agreement have a legal right to work in the United States of America, that all required documentation of such right to work is inspected, and that INS Form 1-9 (as it may be amended from time to time) is completed and on file for each employee. CONTRACTOR shall make the required documentation available upon request to RNBF for inspection.

(c) **Inclusion in Subcontracts.** To the extent any of the services required of CONTRACTOR under this Agreement are subcontracted to a third party, CONTRACTOR shall include all of the provisions of this Paragraph 19 in all such subcontracts as obligations of the subcontractor.

19. **Taxes.** CONTRACTOR agrees to file federal and state tax returns or applicable withholding documents and to pay all applicable taxes or make all required withholdings on amounts paid pursuant to this Agreement and shall be solely liable and responsible to make such withholdings and/or pay such taxes and other obligations including, without limitation, state and

federal income and FICA taxes. CONTRACTOR agrees to indemnify and hold RNBF harmless from any liability it may incur to the United States or the State of California as a consequence of CONTRACTOR's failure to pay or withhold, when due, all such taxes and obligations. In the event that RNBF is audited for compliance regarding any withholding or other applicable taxes or amounts, CONTRACTOR agrees to furnish RNBF with proof of payment of taxes or withholdings on those earnings.

20. **Access to Records/Retention.** RNBF, any federal or state grantor agency funding all or part of the compensation payable hereunder, the State Controller, the Comptroller General of the United States, or the duly authorized representatives of any of the above, shall have access to any books, documents, papers, and records of CONTRACTOR which are directly pertinent to the subject matter of this Agreement for the purpose of making audit, examination, excerpts, and transcriptions. Except where longer retention is required by any federal or state law, CONTRACTOR shall maintain all required records for at least seven (7) years after RNBF makes final payment for any of the work authorized hereunder and all pending matters are closed, whichever is later.

21. **Authority to Contract.** CONTRACTOR and RNBF each warrant hereby that they are legally permitted and otherwise have the authority to enter into and perform this Agreement.

22. **Conflict of Interest.**

(a) **Covenant of No Undisclosed Conflict.** The parties to the Agreement acknowledge that they are aware of the provisions of Government Code section 1090, et seq., and section 87100, et seq., relating to conflict of interest of public officers and employees. CONTRACTOR hereby covenants that it presently has no interest not disclosed to RNBF and shall not acquire any interest, direct or indirect, which would conflict in any material manner or degree with the performance of its services or confidentiality obligation hereunder, except as such as RNBF may consent to in writing prior to the acquisition by CONTRACTOR of such conflict. CONTRACTOR further warrants that it is unaware of any financial or economic interest of any public officer or employee of RNBF relating to this Agreement. CONTRACTOR agrees that if such financial interest does exist at the inception of this Agreement, RNBF may terminate this Agreement immediately upon giving written notice without further obligation by RNBF to CONTRACTOR under this Agreement.

(b) **Statements of Economic Interest.** CONTRACTOR acknowledges and understands that RNBF has developed and approved a Conflict of Interest Code as required by state law which requires CONTRACTOR to file with the District Administrator of RNBF "assuming office," "annual," and "leaving office" Statements of Economic Interest as a "consultant," as defined by the California Code of Regulations, unless it has been determined in writing that CONTRACTOR, although holding a "designated" position as a consultant, has been hired to perform a range of duties so limited in scope as to not be required to fully comply with such disclosure obligation. RNBF's Executive Director hereby determines in writing on behalf of RNBF that CONTRACTOR has been hired to perform a range of duties so limited in scope as to not be required to comply with such disclosure obligation.

23. **Non-Solicitation of Employees.** Each party agrees not to solicit for employment the employees of the other party who were directly involved in the performance of the services

hereunder for the term of this Agreement and a period of six (6) months after termination of this Agreement except with the written permission of the other party, except that nothing in this Paragraph shall preclude either party from publishing or otherwise distributing applications and information regarding that party's job openings where such publication or distribution is directed to the public generally.

24. **Third Party Beneficiaries.** Nothing contained in this Agreement shall be construed to create any rights in third parties and the parties do not intend to create such rights.

25. **Severability.** If any provision of this Agreement, or any portion thereof, is found by any court of competent jurisdiction to be unenforceable or invalid for any reason, such provision shall be severable and shall not in any way impair the enforceability of any other provision of this Agreement.

26. **Entirety of Contract.** This Agreement, including any documents expressly incorporated by reference whether or not attached hereto, constitutes the entire agreement between the parties relating to the subject of this Agreement and supersedes all previous agreements, promises, representations, understandings, and negotiations, whether written or oral, among the parties with respect to the subject matter hereof.

27. **Special Terms and Conditions.** CONTRACTOR shall comply with the terms and conditions related to subcontractors set forth in the Grant Agreement, attached hereto as Exhibit "A."

28. **Good Faith:** Each Party shall use its best efforts and work wholeheartedly and in good faith for the expeditious completion of the objectives of this Service Agreement and the satisfactory performance of its terms

IN WITNESS WHEREOF, this Agreement was executed by the parties hereto as of the date first above written.

"CONTRACTOR" Gold Ridge Resource Conservation District, a special district of the State of California

By: _____ Date: _____
BRITTANY JENSEN, Executive Director

"RNBF" Rebuild North Bay Foundation, a 501c3 tax-exempt nonprofit

DocuSigned by:
By: Jennifer Gray Thompson Date: 10/18/2022
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JENNIFER GRAY THOMPSON, Executive Director

EXHIBIT "B"**SCOPE OF WORK**

CONTRACTOR shall provide RNBF with the following services as described in the Grant Agreement:

1. Participate fully in the NBFIP Executive Committee, Steering Committee, Operations Committee and any working committees.
2. Solicit project applications from landowners in the CONTRACTOR's service area, select projects for funding, and submit the project list to the Steering Committee for final review and approval.
3. Enter into 3-way project agreements with selected landowners in the CONTRACTOR's service area and RNBF, and conduct pre-project meetings and site visits with landowners as needed.
4. Manage delivery of projects in respective counties, including appropriate landowner communications, certification of project completion, supporting the collections of invoices and supporting documents from landowners, and project outcome reporting to RNBF.
5. Support the development of outreach and marketing materials for NBFIP, including infosheets, social media and newsletter content, and website content.

II. SCHEDULE OF DELIVERABLES.

Task	Deliverables	Estimated Due Date
1	1.1 Participate fully in the NBFIP Executive Committee, Steering Committee, Operations Committee, and any additional committees as needed to advance the objectives of NBFIP.	on-going
	1.2 Improve, as needed, program application and customer management processes including online option and automated database organization.	on-going
	1.3 Improve, as needed, program selection criteria and award procedures, including data collection and record keeping procedures.	on-going
2	2.1 Provide outreach about NBFIP at events and through digital and print materials to solicit eligible project applications from a variety of landowners. Develop, distribute, and maintain program outreach material for ongoing program sustainment including outreach to traditionally underserved communities such as black, indigenous and people of color (BIPOC).	on-going, quarterly review of effectiveness and adjust

	2.2. Review and select projects for funding, and provide recommendations to the Operations Committee for final review and approval.	on-going
3	3.1 Enter into 3-way project agreements with selected landowners and RNBF.	as needed
	3.2 Conduct pre-project meetings and site-visits with landowners as needed.	as needed
4	4.1 Verify and document completed projects including data tracking.	as completed
	4.2 Support the collection of invoices and supporting documents from landowners,	as completed
	4.3 Provide necessary information to RNBF for grant reporting to funder.	ongoing
	4.4 Enter completed projects into RCD Project Tracker for community visibility.	ongoing

III. COMPLIANCE WITH GOVERNMENT CODE SECTION 7550.

As required by Government Code section 7550, each document or report prepared by CONTRACTOR for or under the direction of RNBF pursuant to this Agreement shall contain the numbers and dollar amounts of the Agreement and all subcontracts under the Agreement relating to the preparation of the document or written report. The Agreement and subcontract dollar amounts shall be contained in a separate section of the document or written report. If multiple documents or written reports are the subject of the Agreement or subcontracts, the disclosure section may also contain a statement indicating that the total contract amount represents compensation for multiple documents or written reports.

EXHIBIT "C"**COMPENSATION AND REPORTING****I. COMPENSATION.****Personnel**

CONTRACTOR shall bill RNBF, and RNBF shall compensate CONTRACTOR, in accordance with the maximum hourly rates for the CONTRACTOR employees whose positions are noted below:

Staff Person	Position Classification	Hourly Rate
Brittany Jensen	Executive Director	\$178
John Green	Lead Scientist	\$158
Will Spangler	Project Manager II	\$145
William Hart	Program Manager	\$145
Noelle Johnson	Deputy Director	\$162
Sierra Cantor	Ecologist	\$150
Adriana Stagnaro	Forester	\$136
Joe Pozzi	District Manager	\$155
Michele Harris	District Administrator	\$141
Sophia Tsue	Project Manager	\$114
Mare O'Connell	Project Coordinator	\$155
Tess Polizzotti	GrizzlyCorps Fellow	\$17.71
Angel Acruri	ClimateCorps Fellow	\$25.04

With advance notice from CONTRACTOR, RNBF Executive Director may approve changes in staff appointed to the PROJECT as well as hourly rates for compensation. Approval must be in written form.

II. REPORTING REQUIREMENTS.

CONTRACTOR is responsible for submitting quarterly progress reports, annual reports, and a final report to RNBF. Reporting requirement details are outlined in the Section 8 of the Grant Agreement. An overview of CONTRACTOR's reporting requirements is below.

Progress Reports:

CONTRACTOR shall submit Quarterly Progress Reports that comply with the following requirements:

1. Activities and tasks performed and/or completed, a summary of progress to date including progress since the last report, and a brief outline of upcoming work scheduled

- for the subsequent quarter;
2. Updates on progress towards meeting project objectives, output and outcome performance measures;
 3. Document delivery of any intermediate work products;
 4. Costs incurred during the subject period, total of costs incurred to date, and the remaining balance;
 5. Any problems encountered while performing the tasks and proposed solutions, timeline for resolution, and status of previously unresolved problems.

Annual Reports:

RNBF may submit Annual Reports to CAL FIRE and would require input from CONTRACTOR in order to accomplish this task. The Annual Report shall contain all metrics listed in the Final Report Template provided as Attachment 2 of the Grant Agreement. An Annual Report Template will be provided to CONTRACTOR by RNBF with ample time to complete. RNBF will submit the Annual Reports directly to funding agencies on behalf of CONTRACTOR and all Project partners.

Draft and Final Reports:

RNBF must submit a Draft Final Report and Final Report by the dates listed in Section 6.03.5 of the Grant Agreement and requires input from CONTRACTOR in order to accomplish this task. A Final Report Template will be provided to CONTRACTOR by RNBF. RNBF will submit the Draft Final Report and Final Report directly to funding agencies on behalf of CONTRACTOR and all Project partners.



Action Item 6-F

TO: BOARD OF DIRECTORS
FROM: Brittany Jensen
SUBJECT: Approval of Executive Director to enter into a Memorandum of Agreement with Rebuild North Bay Foundation (After the Fire) for the USDA Natural Resources Conservation Service Regional Conservation Partnership Program "Building Fire Resiliency in California's Coast Range Forests and Grasslands" (#206) for a contract total of \$34,402 in 2022 and up to that amount in 2023-2026
DATE: November 17, 2022

Summary

The "Building Fire Resiliency in California's Coast Range Forests and Grasslands" Project is a collaboration of partners, funders, and forest and range landowners working to implement land management practices that will minimize wildfire impacts on human life and property by providing financial and technical assistance to private landowners.

Background

The project partnership received a **five-year \$4,922,235 grant** from USDA's Natural Resources Conservation Service (NRCS) to provide technical and financial assistance to reduce fuel loads, improve forest and rangeland health, and recover from wildfire damage in Colusa, Lake, Mendocino, Napa, Solano, Sonoma, and Yolo Counties. Projects are awarded through the Regional Conservation Partnership Program (RCPP).

Partners:

Led by After the Fire's parent organization Rebuild North Bay Foundation, in partnership with core partners and a technical advisory committee this Project leverages local knowledge, funding, and resources with federal USDA-NRCS dollars through the Regional Conservation Partnership Program. Our partners are contributing \$4,922,235 in match funding. Partners include:

- Rebuild North Bay Foundation/After the Fire: Recover. Rebuild. Reimagine.
- Local NRCS offices
- Colusa County Resource Conservation District
- Gold Ridge Resource Conservation District
- Mendocino County Resource Conservation District
- Napa County Resource Conservation District
- Solano Resource Conservation District
- Sonoma Resource Conservation District
- Yolo County Resource Conservation District
- Clear Lake Environmental Research Center

Gold Ridge RCD will provide Technical Assistance, Project Management and Outreach. Implementation funding will be allocated through local NRCS offices similar to EQIP.

Discussion

The agreement includes funds for GRRCD staff time and mileage.

Fiscal Information

This will support staff in providing technical assistance to support funding of project to reduce fuel loads and increase forest health.

Staff Recommendation

Authorize the Executive Director to enter into a Memorandum of Agreement with Rebuild North Bay Foundation (After the Fire) for the USDA Natural Resources Conservation Service Regional Conservation Partnership Program “Building Fire Resiliency in California’s Coast Range Forests and Grasslands” (#206) for a contract total of \$34,402 in 2022 and up to that amount in 2023-2026

List of Attachments

1. Memorandum of Agreement



MEMORANDUM OF AGREEMENT

(RCPP 2516: Building Fire Resiliency in California’s Coast Range Forests and Grasslands)

This MEMORANDUM OF AGREEMENT (“MOA”) is made as of September 28, 2022, by and between REBUILD NORTHBAY FOUNDATION, a nonprofit, tax-exempt charitable organization (tax identification number 82-3266893) under Internal Revenue Code section 501, subd. (c)(3), hereinafter referred to as "Rebuild," and COLUSA COUNTY RESOURCE CONSERVATION DISTRICT, GOLD RIDGE RESOURCE CONSERVATION DISTRICT, MENDOCINO COUNTY RESOURCE CONSERVATION DISTRICT, NAPA COUNTY RESOURCE CONSERVATION DISTRICT, SOLANO COUNTY RESOURCE CONSERVATION DISTRICT, and YOLO COUNTY RESOURCE CONSERVATION DISTRICT, each being a political subdivision of the State of California, and CLEAR LAKE ENVIRONMENTAL RESEARCH CENTER (“CLERC”), a nonprofit, tax-exempt charitable organization (tax identification number 47-1489147) under Internal Revenue Code section 501, subd. (c)(3), hereinafter collectively referred to as “Parties” and singularly as “Party.”

RECITALS

WHEREAS, all Parties are authorized to enter into agreements with state agencies, counties, other resource conservation districts, other public districts to receive funds, and nonprofit organizations, and to enter into agreements to cooperatively expend funds; and

WHEREAS, Rebuild and the United States Department of Agriculture (USDA) Natural Resource Conservation Service, hereinafter referred to as “NRCS,” entered into RCPP PPA-2516-A-0295, hereinafter referred to as “RCPP Agreement.” The RCPP Agreement is the master agreement for RCPP Program Project 2516, hereinafter referred to as “RCPP,” which provides financial and technical assistance to eligible agricultural producers and landowners in Colusa, Lake, Mendocino, Napa, Solano, Sonoma, and Yolo Counties to implement land management practices that will minimize wildfire impacts on human life and property in the wildland-urban interface (WUI), restore natural fire regime patterns in undeveloped areas, and improve resource conditions following recent wildfires; and

WHEREAS, per the terms of the RCPP Agreement, Rebuild desires to enter into a subaward agreement with all Parties. Rebuild will distribute NRCS funding equitably and effectively throughout the region, in budget allocations developed and agreed upon between Parties and listed in Exhibit B (“Distribution of Funds”). A copy of the RCPP Agreement is attached hereto and incorporated by reference herein as Exhibit D; and

WHEREAS, the Parties listed, above, have common objectives of implementing the RCPP through activities related to outreach, project management, land management planning,

and outcomes analysis. Rebuild will serve as Lead Partner, and Parties will work with NRCS to deliver technical assistance in their respective counties.

TERMS

NOW, THEREFORE, in consideration of the foregoing, the mutual agreements of the Parties, and other valuable consideration the sufficiency of which is hereby acknowledged, the Parties hereby agree as follows:

1. Term of the Agreement. This MOA takes effect upon the signature of the Parties and shall remain in effect until mutually modified or terminated. The term of this MOA shall expire on February 8, 2027, except that the obligations of the Parties under Sections 6 (Hold Harmless/Defense/Indemnification) and 7 (Insurance) shall continue in full force and effect after said expiration date as to the liability for acts and omissions occurring during the term of this MOA. In addition, the obligations of the Parties under Section 13 (Access to Records/Retention) shall also survive said expiration date.

2. Scope of Work. Parties shall be responsible for implementing the RCPP, including all necessary tasks for outreach, management, planning, implementation, and outcome assessment. Scope of work is set forth in Exhibit A.

3. Compensation.

(a) Actual Costs: Rebuild will reimburse each Party through the RCPP funds for the work performed under the terms of this MOA based on each Party's actual costs incurred in the completion of the RCPP. Each Party shall invoice Rebuild quarterly and shall provide an itemized invoice describing the work completed in the current billing period. The invoice shall be in a form and of sufficient detail to be satisfactory to Rebuild and in compliance with the terms of the RCPP Agreement.

(b) Maximum Reimbursement: The maximum grant fund amount of the RCPP is FOUR MILLION NINE HUNDRED TWENTY TWO THOUSAND TWO HUNDRED SIXTEEN DOLLARS AND SIXTY CENTS (\$4,922,216.60). Of that total, THREE MILLION FOUR HUNDRED FORTY FIVE THOUSAND FIVE HUNDRED FIFTY ONE DOLLARS AND SIXTY TWO CENTS (\$3,445,551.62) has been allocated to Financial Assistance (FA) to provide cost-share incentive payments for eligible landowners. In addition, ONE MILLION FOUR HUNDRED SEVENTY SIX THOUSAND SIX HUNDRED SIXTY FOUR DOLLARS AND NINETY ONE CENTS (\$1,476,664.91) has been allocated to Parties over the course of this grant lifecycle to provide Technical Assistance (TA). Of this Technical Assistance amount, it is anticipated that the maximum amount Rebuild will fund each Party will be ONE HUNDRED SEVENTEEN THOUSAND EIGHTY SIX DOLLARS AND TWENTY FOUR CENTS (\$117,086.24) over the lifecycle of the grant. However, the maximum amount Rebuild will fund each Party per year shall be agreed upon by the Parties annually and shall be limited to only those funds available under the RCPP's Technical Enhancement and Implementation ("TA-E" and "TA-I") budgets. See Exhibit B for the anticipated allocation of funds to each Party by year and expenditure category ("TA-E" and "TA-I"). Unspent funds will carry-over to the following year.

4. Final Report. Each Party shall assist in the preparation of the RCPP Final Report (“Final Report”) and provide the required information and documents to the other Parties in order to complete the final Report in a timely manner as required by the RCPP Agreement.

5. Hold Harmless/Defense/Indemnification. To the full extent permitted by law, Parties and Rebuild shall each defend, indemnify, and hold harmless each other as well as their respective officers, agents, and employees from any claims, suits, proceedings, loss or liability, including reasonable attorney's fees, for personal injury (including death), or damage to property, to the extent arising out of or connected with any negligent acts or omissions of that party or its officers, agents, employees, volunteers, or other contractors or their subcontractors, when performing any activities or obligations required of that party under this Agreement. Each party shall notify the other party immediately in writing of any claim or damage related to activities performed under this Agreement. See contact information for each Party in Article 10. The parties shall cooperate with each other in the investigation and disposition of any claim arising out of the activities under this Agreement, providing that nothing shall require either party to disclose any documents, records, or communications that are protected under peer review privilege, attorney-client privilege, or attorney work product privilege.

6. Insurance. Each Party shall obtain and maintain in full force and effect throughout the term of this MOA, and thereafter as to matters occurring during the term of this MOA, the following insurance coverage:

(a) Workers' Compensation Insurance. To the extent required by law during the term of this MOA, each Party shall provide workers' compensation insurance for the performance of any of its duties under this MOA, including but not limited to, coverage for workers' compensation and employer's liability and a waiver of subrogation. Each Party shall provide Rebuild with certification of all such coverages upon request by Rebuild's Executive Director. Workers' Compensation Insurance in an amount of not less than ONE MILLION DOLLARS (\$1,000,000) in accordance with the statutory requirement of the State of California (California Labor Code § 3700 et seq.).

(b) Liability Insurance.

(1) General Liability. Each Party shall obtain and maintain in full force and effect during the term of this MOA commercial or comprehensive general liability insurance coverage (personal injury and property damage) of not less than ONE MILLION DOLLARS (\$1,000,000) combined single limit per occurrence, either issued by a company having an A.M. Best Rating of no less than A:VIII or by self-insurance in accordance with the RCPP Agreement, or by a combination thereof, covering liability for any personal injury, including death, to any person and/or damage to the property of any person arising from the acts or omissions of that Party under this MOA except for acts or omissions performed in strict compliance with express direction the other Party's governing board, officers or personnel. If the coverage includes an aggregate limit, the aggregate limit shall be no less than twice the per occurrence limit.

(3) Comprehensive Automobile Liability Insurance. Each Party shall obtain and maintain in full force and effect during the term of this MOA a comprehensive automobile liability insurance policy (Bodily Injury and Property Damage) on owned, hired, leased, and non-owned vehicles used in conjunction with that Party's activities under this MOA of not less than the following, combined single limit per occurrence: ONE MILLION DOLLARS (\$1,000,000) (for 7 or fewer passengers), ONE MILLION FIVE HUNDRED THOUSAND DOLLARS (\$1,500,000) (8-15 passengers), and FIVE MILLION DOLLARS (\$5,000,000) (16+

passengers).

(c) Certificates of Coverage. Each Party shall procure and maintain during the period of performance of this MOA, and for twelve (12) months thereafter, adequate third party policies of insurance from an insurance company or companies authorized to do business in the State of California that covers any activities performed by that Party under this Agreement. Proof of this insurance shall be provided to Rebuild within thirty (30) days of the effective date of this Agreement. Each Party will advise Rebuild in the event that the required third party insurance is about to or expected to lapse. Rebuild shall be responsible for carrying adequate insurance for any Rebuild employee or facility related to any activities performed under this Agreement. The coverages shall reference this MOA by its number or title; and shall provide that the inclusion of more than one insured shall not operate to impair the rights of one insured against another insured, the coverage afforded applying as though separate policies had been issued to each insured, but the inclusion of more than one insured shall not operate to increase the limits of any Party's liability. Upon request by any other Party, the Party shall provide or arrange for the insurer to provide the other Party with certified copies of the actual insurance policies or relevant portions thereof within thirty (30) days of the request.

(d) Deductibles/Retentions. Any deductibles or self-insured retentions shall be declared to Department.

7. Good Faith: Each Party shall use its best efforts and work wholeheartedly and in good faith for the expeditious completion of the objectives of this MOA and the satisfactory performance of its terms.

8. No Waiver. The waiver by any Party of any breach or violation of any requirement of this MOA shall not be deemed to be a waiver of any such breach in the future, or of the breach of any other requirement of this MOA.

9. Notices. All notices required or authorized by this MOA shall be in writing and shall be delivered in person or by deposit in the United States mail, by certified mail, postage prepaid, return receipt requested. Any mailed notice, demand, request, consent, approval, or communication that a Party desires to give the other Parties shall be addressed to the other Parties at the address set forth below. Any Party may change its address by notifying the other Parties of the change of address. Any notice sent by mail in the manner prescribed by this paragraph shall be deemed to have been received on the date noted on the return receipt or five days following the date of deposit, whichever is earlier.

REBUILD NORTHBAY FOUNDATION
Jennifer Gray Thompson, Executive Director
595 5th St. West
Sonoma, CA 95476
jennifer@afterthefireusa.org
707-938-7217

CLEAR LAKE ENVIRONMENTAL
RESEARCH CENTER
Will Evans, Executive Director
PO Box 636, Lakeport CA 95453
will.evans@clerc.co
678-425-8970

COLUSA COUNTY RESOURCE
CONSERVATION DISTRICT
Elizabeth Harper, Executive Director
100 Sunrise Blvd, Suite B, Colusa CA 95932

GOLD RIDGE RESOURCE
CONSERVATION DISTRICT
Brittany Jensen, Executive Director
2776 Sullivan Rd, Sebastopol, CA 95472

liz@colusarcd.org
530-458-5131

brittany@goldridgercd.org
707-823-5244 x11

MENDOCINO COUNTY RESOURCE
CONSERVATION DISTRICT
Stephanie Sierra, Executive Director
410 Jones St. Ste. C-3, Ukiah CA 95482
stephanie.sierra@mcrcd.org
707-462-3664 x101

NAPA COUNTY RESOURCE
CONSERVATION DISTRICT
Lucas Patzek, Executive Director
1303 Jefferson St, #500B, Napa CA 94559
lucas@naparcd.org
707-690-3119

SOLANO RESOURCE
CONSERVATION DISTRICT
Chris Rose, Executive Director
1170 N Lincoln, Suite 110, Dixon CA 95620
chris.rose@solanorcd.org
707-678-1655 x106

YOLO COUNTY RESOURCE
CONSERVATION DISTRICT
Heather Nichols, Executive Director
221 W Court Street, Ste 1, Woodland CA 95695
heather@yolorcd.org
530-661-1688 x12

10. Interpretation; Venue.

(a) Interpretation. The headings used herein are for reference only. The terms of the MOA are set out in the text under the headings. This MOA shall be governed by the laws of the State of California without regard to the choice of law or conflicts.

(b) Venue. This MOA is made in Sonoma County, California. The venue for any legal action in state court filed by any Party to this MOA for the purpose of interpreting or enforcing any provision of this MOA shall be in the Superior Court of California, County of Sonoma, a unified court. The venue for any legal action in federal court filed by any Party to this MOA for the purpose of interpreting or enforcing any provision of this MOA lying within the jurisdiction of the federal courts shall be the Northern District of California. The appropriate venue for arbitration, mediation, or similar legal proceedings under this MOA shall be Sonoma County, California; however, nothing in this sentence shall obligate any other Party to submit to mediation or arbitration any dispute arising under this MOA.

11. Taxes. The Parties agree to file federal and state tax returns or applicable withholding documents and to pay all applicable taxes or make all required withholdings on amounts paid pursuant to this MOA and shall be solely liable and responsible to make such withholdings and/or pay such taxes and other obligations including, without limitation, state and federal income and FICA taxes. The Parties agree to indemnify and hold the other harmless from any liability it may incur to the United States or the State of California as a consequence of any other Party's failure to pay or withhold, when due, all such taxes and obligations. In the event that any Party is audited for compliance regarding any withholding or other applicable taxes or amounts, the other Parties agree to furnish the party being audited with proof of payment of taxes or withholdings on those earnings.

12. Access to Records/Retention. The Parties, or their duly authorized representatives, shall have access to any books, documents, papers, and records of the other

Parties, which are directly pertinent to the subject matter of this MOA for the purpose of making audit, examination, excerpts, and transcriptions. Except where longer retention is required by any federal or state law, the Parties shall maintain all required records for at least five (5) years after Rebuild makes final grant funding for any work authorized hereunder and all pending matters are closed, whichever is later.

13. Authority to Contract. Parties each warrant hereby that they are legally permitted and otherwise have the authority to enter into and perform this MOA.

14. Independent Contractor. The Parties intend that in performing the obligations specified herein, shall act as an independent contractor of each other, and shall have control of the work and the manner in which it is performed. The Parties and their employees, agents, and volunteers are not to be considered agents or employees of any other Party and are not entitled to participate in any pension plan, insurance, bonus, or similar benefits any Party provides to its employees.

15. Employment Practices. Parties shall not discriminate in performance under the MOA, either directly or indirectly, on the grounds of race, color, religion, sex, age, national origin, or other prohibited grounds in its employment practices, and shall take affirmative steps to ensure that applicants are employed and employees are treated during employment without regard to race, color, religion, sex, age, national origin, or other prohibited grounds.

16. Compliance with Laws. Each Party shall comply with all applicable federal, state, and local laws, rules, and regulations affecting it and the work hereunder. Each Party represents and warrants to the other Parties that it has all licenses, permits, qualifications, and approvals of whatsoever nature which are legally required to do the work hereunder or, if the work is subcontracted, that such subcontractor has all such licenses, permits, qualifications, and approvals. Each Party represents and warrants to the other Parties that it shall, at its sole cost and expense, keep in effect at all times during the term of this MOA any licenses, permits, and approvals which are legally required for Each Party to do the work contemplated by this MOA or, if the work is subcontracted, each Party shall be responsible for ensuring that such subcontractor keeps in effect all such licenses, permits, and approvals.

17. Non-Solicitation of Employees. Each Party agrees not to solicit for employment the employees of any other Party who were directly involved in the performance of the services hereunder for the term of this MOA and a period of six (6) months after termination of this MOA except with the written permission of any other Party, except that nothing in this paragraph shall preclude any other Party from publishing or otherwise distributing applications and information regarding the Party's job openings where such publication or distribution is directed to the general public.

18. Third Party Beneficiaries. Nothing contained in this MOA shall be construed to create any rights in third parties and the Parties do not intend to create such rights.

19. Attorney's Fees. In the event that any Party commences legal action of any kind or character either to enforce the provisions of this MOA or to obtain damages for breach

thereof, the prevailing party in such litigation shall be entitled to all costs and reasonable attorney's fees incurred in connection with such action.

20. Severability. If any provision of this MOA, or any portion thereof, is found by any court of competent jurisdiction to be unenforceable or invalid for any reason, such provision shall be severable and shall not in any way impair the enforceability of any other provision of this MOA.

21. Amendment of Agreement. This MOA may be amended at any time by mutual agreement and in accordance with the terms of the RCPP. Any amendment shall be in writing and signed by all Parties.

22. Entirety of Contract. This MOA constitutes the entire agreement between the Parties relating to the subject of this MOA and supersedes all previous agreements, promises, representations, understandings, and negotiations, whether written or oral, among the Parties with respect to the subject matter hereof.

23. Prevailing Wages. Provisions requiring, if applicable, contractors to comply with the prevailing wage requirements as set forth in Chapter 1 (commencing with Section 1720), Part 7 of Division 2 of the Labor Code sections 1774 et seq., for any portion of the required work performed under this MOA.

[Remainder of page left intentionally blank.]

IN WITNESS WHEREOF, this Agreement was executed by the parties hereto as of the date first above written.

REBUILD NORTHBAY FOUNDATION:

By:
DocuSigned by:
Jennifer Gray Thompson
B42A243AEB3F474...
Date: 9/28/2022
 Jennifer Gray Thompson, Executive Director

COLUSA COUNTY RESOURCE CONSERVATION DISTRICT:

By:
DocuSigned by:
Elizabeth Harper, Executive Director
EEF0B5A78110443...
Date: 9/30/2022
 Elizabeth Harper, Executive Director

GOLD RIDGE RESOURCE CONSERVATION DISTRICT:

By:
DocuSigned by:
Brittany Jensen
C709B96CC9854E5
Date: 9/30/2022
 Brittany Jensen

MENDOCINO COUNTY RESOURCE CONSERVATION DISTRICT:

By:
DocuSigned by:
Stephanie Garrabrant-Sierra
05A0409C805640F...
Date: 10/5/2022
 Stephanie Garrabrant-Sierra

NAPA COUNTY RESOURCE CONSERVATION DISTRICT:

By:
DocuSigned by:
Lucas Patzek, Executive Director
22922C900424436...
Date: 9/28/2022
 Lucas Patzek, Executive Director

SOLANO RESOURCE CONSERVATION DISTRICT:

By: DocuSigned by:
Chris Rose
B0F08A7920A14EA... _____ Date: 10/4/2022
Chris Rose

YOLO COUNTY RESOURCE CONSERVATION DISTRICT:

By: DocuSigned by:
Heather Nichols, Executive Director
7BA28195856C42D... _____ Date: 10/3/2022
Heather Nichols, Executive Director

CLEAR LAKE ENVIRONMENTAL RESEARCH CENTER:

By: DocuSigned by:
Will Evans, Executive Director
12B04E048C8A478... _____ Date: 10/3/2022
will Evans, Executive Director

EXHIBIT A

(SCOPE OF WORK)

Parties will serve as the primary project partner in their designated counties within the geographic scope of this RCPP program. These Parties have been working to advance fire resilience and forest health in this region, but a legacy of fire suppression, a large population living in the wildland-urban interface, and a changing climate necessitate more effective partnerships and a landscape-level vision. Agricultural producers and non-commercial landowners are key to implementing enduring solutions, but they require technical and financial assistance to take effective action. This RCPP project will allow Parties to offer several flexibilities that will further the impact of the assistance.

The identified Parties in this grant program, local RCDs and CLERC, bring longstanding relationships with producers, the local NRCS offices and staff, and other local partners to ensure effective project outreach, planning, and monitoring in supporting agricultural producers and non-commercial landowners in their pursuit to fulfilling their responsibilities of restoring historic fuel quantity and structures and reducing extreme wildfire behavior.

For the five-year duration of the Building Fire Resiliency in California's Coast Range Forests and Grasslands Project, each Party may provide the following services to the RCPP partnership via grant funds allocated as Technical Assistance – Implementation and Technical Assistance – Enhancement in direct partnership with Lead Agency Rebuild NorthBay Foundation.

Technical Assistance – Enhancement

- As stated in the RCPP Programmatic Partnership Agreement:
 - o The Lead Agency, Rebuild NorthBay Foundation will:
 - Manage the project management components required of the RCPP:
 - Management of PPA agreement with NRCS and supplemental agreements management with implementing partners
 - Large-scale project coordination
 - Finances (TA-I, TA-E) under the responsibility of the Lead Partner
 - Communications and coordination the Parties need to meet outcomes effectively and efficiently
 - Leverage communications and outreach tactics to further highlight this project
 - Facilitate project Parties and other stakeholders to maximize project efficiency and creating opportunities to share best practices and resources via recurring coordination meetings
 - Lead metrics tracking and necessary and required reporting on project outcomes

- Participate in the development and calculation of quantifiable outcomes related to the project
- In partnership with Rebuild, each Party will be responsible for some or all of the following, contingent on individual staff capacity:
 - Outreach and Education: Each Party will conduct outreach with landowners in their respective County to attract new participation in the program. Activities can include:
 - Landowner and producer outreach workshops
 - Educational demonstration field day(s)
 - Attendance at events, meetings, stakeholder groups to increase landowner and producer participation in RCPP activities
 - Dissemination of information about RCPP opportunities at workshops, on the partner website, on social media
 - Partner collaboration: Each Party will partner with the other members of the Building Fire Resiliency in California's Coast Range Forests and Grasslands Project and NRCS. This may include the following activities:
 - Participate fully in the Executive Committee, Steering Committee, and any working committees to make decisions on programmatic operations, goals, outcomes, deliverables.
 - Design project webpage and fact sheet, develop project priorities and ranking criteria, evaluate, and select projects for funding, and offer expertise and skill sharing to other Parties or outside partners as appropriate.
 - Project Management: In addition, each Party will partner with the other members of the Building Fire Resiliency in California's Coast Range Forests and Grasslands Project and Rebuild to provide high-level oversight to project:
 - Staff supervision, recurring invoicing
 - FA budget monitoring (in accordance with PPA)
 - Internal project management to develop strategies for enhancement activities: communication, outreach, education.
 - Outcome Assessment: Each Party will be responsible for preparing and submitting progress reports throughout the duration of the project. Specifically:
 - Leading their internal lead tracking and sharing data as part of the collective reporting on project outcomes.
 - Participating in the development and calculation of quantifiable outcomes related to the project.
 - Preparing and submitting annual progress reports to NRCS.
 - Reports will include information on project deliverables, partner contribution expenditures, producer and landowner outreach and participation, and quantifiable project outcomes.
 - Partner will submit a final report and fact sheet that can be shared with the public.

Technical Assistance – Implementation

- Each Party will support landowners in implementing wildfire mitigation practices and activities on their land. Support may include application and project planning, actual implementation work, and identification of additional resources to support treatment. Specific activities, contingent on staff capacity and training as required by NRCS¹, can be the following:
 - Providing support to producers interested in RCPP application, helping explain eligibility, timelines, next steps in planning process, and/or screening applications.
 - Project planning: Each Party will work with NRCS and landowners to identify project areas, inventory and map stands, identify resource concerns and opportunities, determine objectives and develop treatment prescriptions.
 - Documenting resource concerns
 - Preparing maps
 - Database research
 - Perform resource assessments using the appropriate business tools
 - Formulate and Evaluate Alternatives:
 - Prepare preliminary designs and proposed conservation plans
 - Conduct additional applicant interviews and site visits

¹ Note per RCPP Programmatic Partnership Agreement: TA tasks must be performed by appropriately trained and qualified individual(s), as determined by NRCS. As a result, TA tasks will typically be completed by NRCS staff familiar with agency policies and processes. RCPP funding is not available for training partners to complete these activities. The above activities have been identified by each Party as activities able to be performed in compliance with RCPP training.

EXHIBIT B
(DISTRIBUTION OF FUNDS)

TECHNICAL ASSISTANCE (IMPLEMENTATION) BY PARTY PER YEAR

Party	2022	2023	2024	2025	2026	TOTAL
Colusa RCD	\$24,108.81	\$24,108.81	\$24,108.81	\$24,108.81	\$0.00	\$96,435.24
CLERC	\$24,108.81	\$24,108.81	\$24,108.81	\$24,108.81	\$0.00	\$96,435.24
MCRCDD	\$24,108.81	\$24,108.81	\$24,108.81	\$24,108.81	\$0.00	\$96,435.24
Napa RCD	\$24,108.81	\$24,108.81	\$24,108.81	\$24,108.81	\$0.00	\$96,435.24
Solano RCD	\$24,108.81	\$24,108.81	\$24,108.81	\$24,108.81	\$0.00	\$96,435.24
Gold Ridge RCD	\$24,108.81	\$24,108.81	\$24,108.81	\$24,108.81	\$0.00	\$96,435.24
Yolo RCD	\$24,108.81	\$24,108.81	\$24,108.81	\$24,108.81	\$0.00	\$96,435.24
TOTAL	\$168,761.67	\$168,761.67	\$168,761.67	\$168,761.67	\$0.00	\$675,046.68

TECHNICAL ASSISTANCE (ENHANCEMENT) BY PARTY PER YEAR

Party	2022	2023	2024	2025	2026	TOTAL
Rebuild	\$68,750	\$22,750	\$22,750	\$58,750	15,000	\$188,000.00
Colusa RCD	\$5,147.00	\$4,679.00	\$4,679.00	\$5,146.00	\$1,000.00	\$20,651.00
CLERC	\$5,147.00	\$4,679.00	\$4,679.00	\$5,146.00	\$1,000.00	\$20,651.00
MCRCDD	\$5,147.00	\$4,679.00	\$4,679.00	\$5,146.00	\$1,000.00	\$20,651.00
Napa RCD	\$5,147.00	\$4,679.00	\$4,679.00	\$5,146.00	\$1,000.00	\$20,651.00
Solano RCD	\$5,147.00	\$4,679.00	\$4,679.00	\$5,146.00	\$1,000.00	\$20,651.00
Gold Ridge RCD	\$5,147.00	\$4,679.00	\$4,679.00	\$5,146.00	\$1,000.00	\$20,651.00
Yolo RCD	\$5,147.00	\$4,679.00	\$4,679.00	\$5,146.00	\$1,000.00	\$20,651.00
TOTAL	\$36,029.00	\$32,753.00	\$32,753.00	\$36,022.00	\$7,000.00	\$144,557.00

**ENHANCEMENT PRACTICE TYPE: PROJECT MANAGEMENT
BY PARTY PER YEAR**

Party	2022	2023	2024	2025	2026	TOTAL
Rebuild	\$55,000.00	\$14,000.00	\$14,000.00	\$45,000.00	\$0.00	\$128,000
Colusa RCD	\$2,182.73	\$1,000.00	\$1,000.00	\$2,182.29	\$0.00	\$6,365.00
CLERC	\$2,182.73	\$1,000.00	\$1,000.00	\$2,182.29	\$0.00	\$6,365.00
MCRC	\$2,182.73	\$1,000.00	\$1,000.00	\$2,182.29	\$0.00	\$6,365.00
Napa RCD	\$2,182.73	\$1,000.00	\$1,000.00	\$2,182.29	\$0.00	\$6,365.00
Solano RCD	\$2,182.73	\$1,000.00	\$1,000.00	\$2,182.29	\$0.00	\$6,365.00
Gold Ridge RCD	\$2,182.73	\$1,000.00	\$1,000.00	\$2,182.29	\$0.00	\$6,365.00
Yolo RCD	\$2,182.73	\$1,000.00	\$1,000.00	\$2,182.29	\$0.00	\$6,365.00
TOTAL	\$70,279.00	\$21,000.00	\$21,000.00	\$60,279.00	\$0.00	\$172,555.00

**ENHANCEMENT PRACTICE TYPE: OUTREACH AND EDUCATION
BY PARTY PER YEAR**

Party	2022	2023	2024	2025	2026	TOTAL
Rebuild	\$3,750.00	\$3,750.00	\$3,750.00	\$3,750.00	\$0.00	\$15,000.00
Colusa RCD	\$1,250.00	\$1,250.00	\$1,250.00	\$1,250.00	\$0.00	\$5,000.00
CLERC	\$1,250.00	\$1,250.00	\$1,250.00	\$1,250.00	\$0.00	\$5,000.00
MCRC	\$1,250.00	\$1,250.00	\$1,250.00	\$1,250.00	\$0.00	\$5,000.00
Napa RCD	\$1,250.00	\$1,250.00	\$1,250.00	\$1,250.00	\$0.00	\$5,000.00
Solano RCD	\$1,250.00	\$1,250.00	\$1,250.00	\$1,250.00	\$0.00	\$5,000.00
Gold Ridge RCD	\$1,250.00	\$1,250.00	\$1,250.00	\$1,250.00	\$0.00	\$5,000.00
Yolo RCD	\$1,250.00	\$1,250.00	\$1,250.00	\$1,250.00	\$0.00	\$5,000.00
TOTAL	\$12,500.00	\$12,500.00	\$12,500.00	\$12,500.00	\$0.00	\$50,000.00

**ENHANCEMENT PRACTICE TYPE: OUTCOME ASSESSMENT BY YEAR
BY PARTY PER YEAR**

Party	2022	2023	2024	2025	2026	TOTAL
Rebuild	\$10,000.00	\$5,000.00	\$5,000.00	\$10,000.00	\$15,000.00	\$15,000.00
Colusa RCD	\$1,714.00	\$2,429.00	\$2,429.00	\$1,714.00	\$1,000.00	\$9,286.00
CLERC	\$1,714.00	\$2,429.00	\$2,429.00	\$1,714.00	\$1,000.00	\$9,286.00
MCRC	\$1,714.00	\$2,429.00	\$2,429.00	\$1,714.00	\$1,000.00	\$9,286.00
Napa RCD	\$1,714.00	\$2,429.00	\$2,429.00	\$1,714.00	\$1,000.00	\$9,286.00
Solano RCD	\$1,714.00	\$2,429.00	\$2,429.00	\$1,714.00	\$1,000.00	\$9,286.00
Gold Ridge RCD	\$1,714.00	\$2,429.00	\$2,429.00	\$1,714.00	\$1,000.00	\$9,286.00
Yolo RCD	\$1,714.00	\$2,429.00	\$2,429.00	\$1,714.00	\$1,000.00	\$9,286.00
TOTAL	\$21,998.00	\$22,003.00	\$22,003.00	\$21,998.00	\$22,000.00	\$110,002.00

EXHIBIT C (PROJECT OUTCOMES AND DELIVERABLES)

1. Conservation Outcomes

OUTCOME TITLE	RESOURCE CONCERN	EXEPTED COMPLETION	OUTCOME METHODOLOGY	OTHER (DESCRIBE)	STATES	DETAILED DESCRIPTION
Reducing negative outcomes of wildfire	Fire management	2026	Modeling		CA	The primary purpose of this RCPP is to improve the ability of human and natural communities to withstand future wildfires with minimal resource loss, through improved management of fuels and vegetation. Due to the stochastic nature of wildfire occurrence, context-dependent fire behavior and hazard to resources, and the inclusion of diverse geography in this proposal, assessments of outcomes from potential future wildfire will necessarily rely on models of fuel and fire, and the expert opinion of Technical Assistance providers. During project development, TA providers will use visual inspections and available fuels data to assign fuel models within the project site as part of project development and documentation. Fuel model assignments will be made using national level standards, including visual guides. When projects are funded and implemented, post-project inspection will include re-assessment of fuel types, to inform changes in fuel conditions.

2. Conservation Outcome Deliverables

#	Outcome Title	Expected Completion	Outcome Methodology	Other (Describe)	Work Performed By	States	Deliverable	Baseline Conditions Established	Describe how baseline conditions were or will be established?
1	Reducing negative outcomes of wildfire	2026	Best Scientific Estimate		Rebuild NorthBay Foundation	CA	Tons per acre of fuel reduction on implemented sites	Yes	Baseline fuel conditions will be established using 1) available GIS maps of fuel and forest types across the project area, and 2) expert opinion of Technical Assistance providers in determining a project's fuel loads. We will use Standard fire behavior fuel models (Scott and Burgan, 2005) as a basis for determining initial fuel loading. We chose this method because it is a nationally adopted tool - there are a wide variety of fuels datasets and fire behavior models which use these 40 fuel models as a basis. TA providers will bring maps of likely fuel types into the field with them, and use visual assessment tools to confirm pre-project fuel type, or suggest a different baseline fuel model. They will also use these tools to assess post-treatment conditions, and determine if there was a change in fuel type, or loading. Fuel information will be entered into GIS as part of project development and post-implementation assessment.

#	Outcome Title	Expected Completion	Outcome Methodology	Other (Describe)	Work Performed By	States	Deliverable	Baseline Conditions Established	Describe how baseline conditions were or will be established?
2	Reducing negative outcomes of wildfire	2026	Modeling		Rebuild NorthBay Foundation	CA	Change in flame length due to treatment	Yes	The parameters needed to estimate changes in flame length due to treatment will be collected by TAs during pre- and post- project assessment (fuels, and project outlines), and supplemented by GIS systems to determine topography. We will use national level fire behavior models such as FLAMMAP to predict wildfire behavior at each project site under both baseline, and post-project conditions. The results of model outcomes will then be differentiated to estimate changes in modeled fire behavior as a result of implemented projects. We will parameterize models using site specific topography and 75th percentile weather conditions. Modeling outputs will focus on changes in flame length, but could also include predicted rate of spread, heat output, or other standard model outputs.

#	Outcome Title	Expected Completion	Outcome Methodology	Other (Describe)	Work Performed By	States	Deliverable	Baseline Conditions Established	Describe how baseline conditions were or will be established?
3	Reducing negative outcomes of wildfire	2026	Monitoring		Rebuild NorthBay Foundation	CA	Structures within the treatment influence zone	Yes	The goal of this measured outcome is to identify the potential improved protection of human infrastructure as a result of project implementation. Fuel treatments often change more than surface fire behavior. Fuel treatments are also meant to protect from catastrophic wildfire (US Congress, Healthy Forests Act, 2003).by the removal of ladder fuels and thinning of the canopy such that continuity is reduced, leading to reduced likelihood of active or passive crown fires. Reducing canopy fires lowers fire severity at the site, but also reduces the likelihood of spot fires being spawned by lofted firebrands from these intense blazes. Severe fire weather characterizes most of the recent fires impacting the seven county area in this RCPP. Spot fires have been a key component of fire growth, with multiple ignitions occurring hundreds to thousands of meters downwind of the spreading fires. Treatments can potentially retard fire growth by being both poor locations for spot fire ignitions and having low likelihoods of spawning additional firebrands to ignite fires further downwind. The landscape effect of this aspect of fuel treatments on fire spread is stochastic, with potentially large effects on fire spread and ultimate fire sizes. (Cochrane et al. 2012, Albini 1979) Because of this stochasticity of fire, we have chosen a simple approach of identifying structures within the distance that firebrands typically land/originate and ignite to start a spot fire, rather than probabilistic modeling. The loss of structures leads to negative environmental, economic, and human health outcomes. As such, a simple metric of potential avoidance of severe fire impacts on built infrastructure (structures within 1000' of treatment zones) is an important though indirect measure of this project's beneficial environmental outcomes. We will measure this outcome using existing county-level GIS maps of structures, and GIS tools to count structures within buffered project areas.



Action Item 6-G

TO: BOARD OF DIRECTORS
FROM: John Green
SUBJECT: Approval of Executive Director to enter into contract with Blencowe Watershed Management for \$27,963 for eucalyptus falling for Caltrans Gleason instream habitat project
Date: November 8, 2022

Summary

Approval of Executive Director to enter into contract with Blencowe Watershed Management for \$27,963 to fall eucalyptus trees at the Ballard Ranch. Eucalyptus logs will be used to construct an instream habitat project as part of the Caltrans Gleason Beach Highway 1 Realignment Project mitigation.

Background

GRRCD has been working with Caltrans to develop and design projects to fulfill mitigation requirements related to construction of the Caltrans Gleason Beach Highway 1 Realignment Project. Mitigation projects include enhancement and expansion of certain habitat types that have been impacted by highway construction, such as wetlands and Coastal Terrace Prairie, as well as “out-of-kind” mitigation measures like riparian vegetation and instream habitat enhancement. All of this mitigation work will occur on the Ballard Ranch, where Caltrans is working with GRRCD and the landowners to establish a conservation easement within which projects will be located. The conservation easement will encompass approximately one-quarter of the ranch area (including the entire Scotty Creek riparian corridor) and will incorporate existing cattle grazing as a technique to enhance the effectiveness of some mitigation projects.

Working with Blencowe Watershed Management (BWM) GRRCD completed design of an instream habitat enhancement project which will consist of construction of large wood habitat structures at 13 locations along Scotty Creek. A total of 43 large wood pieces will be used in these structures, and wood is being sourced from three substantial eucalyptus groves located on the Ballard Ranch, adjacent to the project area. Use of eucalyptus will minimize both the cost of materials for the project and the impact of sourcing wood elsewhere and hauling it to the project site. The wood is also very dense, making it more stable when incorporated into large wood habitat structures, and is rot-resistant. The landowners wish to reduce the extent of eucalyptus on the ranch and are highly supportive of sourcing wood from the three groves. Because eucalyptus bark contains volatile oils, the effects of which on aquatic ecosystems are not well understood, current practice (as outlined by the California Department of Fish and Wildlife) is to cut the wood roughly a year in advance of placement in a stream to allow evaporation of the oils before the wood’s exposure to streamflow. Since the intent is to implement the instream habitat project in the fall of 2023, it is necessary to fall the required eucalyptus trees as soon as possible.

Discussion

The instream habitat project will require 43 large wood pieces to be placed at 13 sites in Scotty Creek. GRRCD staff worked with BWM to identify and mark appropriate trees in the Ballard groves. Surveys for sensitive species that may use the groves as habitat were performed in September, and adjustments to the tree list were made to avoid potential habitat trees. BWM, as the project designer, is led by a Registered Professional

Forester and contracts with Licensed Timber Operators to implement instream habitat projects, and is uniquely qualified to fall the eucalyptus trees required for the project. BWM has prepared a cost estimate for eucalyptus falling and processing, as well as processing and disposal of slash material, in the amount of \$27,963.

Fiscal Information

The contract for this work will be on a time and materials basis with the total not to exceed \$27,963 without prior approval of GRRCD. Funding be split between GRRCD's existing contract with Caltrans, on which we currently have a remaining balance of \$35,585, and a new contract currently being drafted by Caltrans in the amount of \$75,000.

Staff Recommendation

Approve Executive Director to enter into contract with Blencowe Watershed Management for \$27,963 for eucalyptus falling and processing for Caltrans Gleason Beach Highway 1 Realignment Project mitigation.

Attachments

1. Draft BWM contract

CONTRACT

between

Gold Ridge Resource Conservation District

and

Blencowe Watershed Management

Caltrans Gleason Highway 1 Mitigation Project: Instream Habitat Year 1

RECITALS

This Contract (hereinafter the Contract) is between the Gold Ridge Resource Conservation District (GRRCD) and Blencowe Watershed Management (BWM), for construction services as part of GRRCD's engagement by the California Department of Transportation (Caltrans) to administer the Gleason Beach Highway 1 Realignment Mitigation Project.

BWM is to be considered an independent contractor, and all subcontractors and persons employed by BWM in connection with works covered by this Agreement are not to be considered employees of GRRCD in any respect whatsoever.

This Contract supersedes and replaces any previous understanding, agreement or contract, written or verbal, specific to the above-named project, between GRRCD and BWM.

TERMS AND CONDITIONS

1. Effective and End Dates. The effective date of this Agreement is November 1, 2022. Work under this agreement shall continue until either party terminates the Agreement. The end date of this agreement, by which all tasks in the Scope of Work (Exhibit A) shall be completed, is March 31, 2023. With respect to services initiated under the Agreement, the terms and conditions herein shall continue through completion of such services.

2. Schedule. Construction will start after the contract effective date, and continue until work is complete, depending on weather, site and other conditions.

If requested by GRRCD, BWM shall submit a project work schedule to GRRCD within three working days of the request.

3. Termination. Either party shall have the right to terminate this Agreement for any reason upon 15-day written notice to the other party. In the event of such termination, BWM will be entitled to payment for all work performed under this Agreement prior to termination.

4. Scope of Work. Services to be provided by BWM are described in Exhibit A, attached hereto and incorporated by reference herein, which details the specific work to be performed and includes a project cost estimate. BWM represents itself to be experienced and competent to perform the construction tasks and services required. These services are in connection with GRRCD's engagement by Caltrans to administer the Gleason Beach Highway 1 Realignment Mitigation Project and are to be rendered in partial discharge of that engagement and in accordance with the terms thereof.

In requesting the services as outlined in Exhibit A and any subsequent exhibits, neither GRRCD nor Caltrans assumes an obligation to provide further funding or support to BWM beyond the terms stated in the Exhibits.

5. Payment and Fees

- A. Payment will be on a time and materials basis for completion of all work in accordance with the attached Scope of Work (Exhibit A), with the total not to exceed the amount below without the prior approval of GRRCD. GRRCD and BWM agree that if additional services are needed, a mutually agreeable amendment to this contract will be prepared.
- B. The total compensation shall in no event exceed **Twenty-Seventy Thousand Nine Hundred Sixty-Three Dollars (\$27,963.00)** without express written approval by GRRCD. The compensation provided for in this article shall be the total consideration to BWM, and shall include all of BWM's expenses incurred in rendering requested services.
- C. Invoices for progress payments will be accepted by GRRCD. All invoices rendered to GRRCD by BWM shall indicate the number of hours worked for each piece of equipment or labor classification, dates worked, and such additional information as GRRCD shall reasonably request.
- D. An original invoice with all required documentation shall be submitted before the 7th of the month, no more frequently than monthly to: Gold Ridge Resource Conservation District, 2776 Sullivan Road, Sebastopol, CA 95472, Attn: John Green, or by email to john@goldridgercd.org. Email submission is preferred.
- E. Compensation shall be paid to BWM following the next meeting of the GRRCD Board of Directors after receipt of payment from grant funders. The Board shall review the invoice at their regularly scheduled meeting on the third Thursday of the month. No bill can be paid without Board approval.

- 6. Oversight and Species Protections.** All work performed on this project shall be subject to oversight by GRRCD and species protection monitoring by Swaim Biological, Inc. All work shall be completed utilizing species protection methods detailed in Exhibit B, and shall be subject to final approval by GRRCD. BWM shall have no responsibility whatsoever for reporting to the GRRCD Board of Directors or Caltrans about the progress of the work.

- 7. Final Inspection.** When the work performed by BWM is substantially completed, BWM shall notify GRRCD in writing or by email that the work will be ready for final inspection on a definite date, which shall be stated in such notice. GRRCD will make the arrangements necessary to have final inspection commence on the date stated in such notice, or as soon thereafter as is practicable.

8. Safety and Protection.

- A. Fire precautions. BWM shall have on hand and maintain the following tools and equipment while working on the job site: an approved five-pound ABC fire extinguisher, a backpack water-type fire extinguisher and one round-pointed, shovel, McLeod, or other grubbing tool suitable for fire-fighting per person working on the project. All gasoline-powered equipment shall have approved spark arrestors in place and functioning properly. Stationary equipment shall have a 10-foot fire break around it.
- B. Protection of Property. BWM shall take care not to damage property on which the project is being constructed. This includes, but is not limited to, damage to roads, pavement and other areas

resulting from vehicle and equipment use. Repair of damage incurred to property shall be the sole responsibility of BWM.

9. **Performance of Services.** BWM agrees to render its services as stated in Exhibit A. BWM shall give immediate notice to GRRCD should any event occur or condition arise which BWM considers to constitute a basis for modification of this Agreement. GRRCD and BWM shall mutually agree on cost and completion date adjustments suitable for any such modification.
10. **Delays.** Neither GRRCD nor BWM shall be liable for default or delay under this Agreement caused by acts of God, or other events beyond the control of such party. Such acts or events shall include storms, floods, fires, epidemics, war, riot, strikes, lockouts, or other labor disputes, and acts of the government, its agencies or officers, federal, state, or local.
11. **Suspension of Services.** GRRCD may suspend performance of services hereunder at any time by written note or email to BWM. Any suspension shall extend the Agreement completion date commensurately. GRRCD shall pay BWM necessary and reasonable costs incurred by BWM directly attributable to the suspension in addition to other compensation provided for by this Agreement.
12. **Proprietary and Confidential Information.** There is a possibility that as part of executing the work described in exhibit(s) BWM will need to obtain and use information considered confidential or proprietary by GRRCD and/or its subcontractors and/or its consultants. In this instance, GRRCD will inform BWM that such information is confidential or proprietary. BWM agrees that, during and after the term of this Agreement, it will not directly or indirectly disclose to any third person, nor use for its own benefit or the benefit of anyone other than GRRCD, such confidential or proprietary information without obtaining prior authorization from GRRCD.
13. **Ownership of Materials and Documentation.** It is understood that all materials resulting from the efforts of BWM in connection with this Agreement, including documents, reports, calculations, maps, photographs, computer programs, computer printouts, notes, and any other pertinent data are to be the property of GRRCD. They shall be retained by BWM for a minimum of five (5) years, and shall not thereafter be disposed of without prior written notice to GRRCD. Reuse of these materials by BWM on projects other than the Caltrans Gleason Beach Highway 1 Realignment Mitigation Project is prohibited without written permission from GRRCD. Notwithstanding anything in this provision, GRRCD and BWM are obligated to abide by 37 CFR Part 401 (*Rights to Inventions Made by Non-Profit Organizations and Small Business Firms Under Government Grants, Contracts, and Cooperative Agreements*).
14. **Accounting, Auditing and Evaluation.** BWM shall prepare and maintain accounting records in support of all amounts billed to GRRCD. BWM's files and records directly relating to performance of this Agreement and billing therefore shall be subject to audit by GRRCD at all times during the course of the project and for a period of three (3) years after project completion. BWM further agrees to provide timely responses to all reasonable requests for information from GRRCD for purposes of evaluating the accomplishments of the Project for a period of five (5) years after the date on which the final invoices for the project are provided.
15. **Subcontracting.** The services under this Agreement shall be rendered by BWM and subcontractors identified in Exhibit A, and shall not be subcontracted to be performed by any other party without the prior written consent of GRRCD. Inclusion of subcontractors in attached exhibit(s) approved by GRRCD constitutes approval of said subcontractors.

16. Liability and Indemnity. As an independent contractor, BWM shall be responsible for its own operations, personnel and activities, and assumes all liability for its negligent acts or willful misconduct in the course of work to be performed and for breach of any of the terms of this agreement. GRRCD and BWM mutually agree, to the fullest extent permitted by law, to defend, indemnify, and hold each other and Caltrans harmless from any and all damage, liability, or cost, including reasonable attorneys' fees and costs of defense, arising from their own negligent acts, willful misconduct, errors, or omissions in the performance of their services under this agreement.

BWM assumes all liability for workers' compensation and employer's liability coverage for its own employees.

17. Compliance with Applicable Laws. BWM shall comply with any safety rules and procedures provided by GRRCD when working on the project, and with all applicable provisions of federal, state and local equal employment opportunity laws, rules, regulations and orders described in this agreement and with all other applicable laws, rules, regulations and orders.

18. Insurance Requirements. BWM agrees to procure and maintain at its own expense insurance of the kinds and amounts detailed below (Exhibit C) from insurance companies authorized to do business in the state of California, covering all operations under this Agreement. BWM shall furnish to GRRCD a certificate(s) signed by an authorized representative of the insurance company (ies) showing that BWM has satisfactorily complied with the insurance provisions herein within five days of the effective date of this agreement.

19. Nondiscrimination. BWM shall comply with all applicable federal, state, and local laws, rules and regulations in regard to non-discrimination. BWM agrees not to unlawfully discriminate, harass or to allow harassment against any employee or applicant for employment because of sex, race, religious creed, color, ancestry, age, marital status, physical disability, mental disability, medical condition, national origin and denial of family care leave.

20. Governing Law and Venue. The parties agree that this Agreement, including its performance, validity, and interpretation, shall in all respects be governed by the laws of the State of California. The State of California, County of Sonoma, shall be the jurisdiction and venue for any dispute arising out of or in connection with this Agreement.

21. Dispute Resolution.

A. Intent. The parties intend to resolve all disputes and other matters in question arising out of or relating to the interpretation, application, performance or breach of any term, covenant or condition of this Contract through reasonable business-like negotiations without resort to litigation. If a dispute should arise regarding the obligations of GRRCD or BWM, the parties shall attempt to resolve the dispute in accordance with this Dispute Resolution section. Unless the GRRCD requires otherwise, and regardless of the size or nature of the dispute, BWM shall not cease or delay performance of its obligations under the Agreement during the existence of any dispute, and GRRCD shall pay to BWM all amounts owing that are not subject to dispute or offset.

B. Resolution Procedure. GRRCD and BWM shall attempt to resolve any disputes in accordance with the following procedures:

- i. Special Meeting. GRRCD will call a special meeting for the resolution of disputes. The meeting shall be held within three (3) working days after delivery of written request for such meeting specifying the nature of the dispute to be resolved. If a meeting is called prior to

- commencement of the construction, the meeting shall be held at the GRRCD's offices; thereafter, the meeting shall be held at the project site. The meeting shall be attended by representatives of GRRCD and BWM. Such representatives shall have authority to resolve the dispute and shall not be an attorney(s) actively practicing law.
- ii. **Mandatory Mediation.** If the dispute has not been resolved within five (5) working days after the special meeting, both parties shall engage in a mediation proceeding, which shall be attended by all parties to the dispute and which, unless all parties to such proposed mediation proceeding agree otherwise, shall be conducted by an independent mediator, such as Judicial Arbitration and Mediation Service of San Francisco, California, in accordance with its procedures. The costs of mediation shall be shared equally by all parties to such mediation.
 - iii. **Settlement.** If, as a result of the mediation, a voluntary settlement is reached and the parties agree that such settlement shall be reduced to writing, the agreement may be enforced as a settlement agreement in the Sonoma County Superior Court. Such agreement shall be and have the same force and effect as an arbitration award in California and judgment may be entered upon it in accordance with applicable law in any court having jurisdiction thereof.
 - iv. **Evidence Code.** All proceedings under this Dispute Resolution section shall be subject to California Evidence Code Section 1119. The restrictions set forth therein on the use of evidence from the special meeting or mediation shall apply to any arbitration as well as any court proceeding. The parties expressly agree to abide by subdivisions (a) and (b) of Section 1119, which provide as follows:
 - (a) No evidence of anything said or any admission made for the purpose of, in the course of, or pursuant to, a mediation or a mediation consultation is admissible or subject to discovery, and disclosure of the evidence shall not be compelled, in any arbitration, administrative adjudication, civil action, or other noncriminal proceeding in which, pursuant to law, testimony can be compelled to be given.
 - (b) No writing, as defined in California Evidence Code Section 250, that is prepared for the purpose of, in the course of, or pursuant to, a mediation or a mediation consultation, is admissible or subject to discovery, and disclosure of the writing shall not be compelled, in any arbitration, administrative adjudication, civil action, or other noncriminal proceeding in which, pursuant to law, testimony can be compelled to be given.
 - v. BWM shall incorporate this Dispute Resolution into contracts with all subcontractors.
 - vi. This Dispute Resolution procedure shall not in any way affect any statutes of limitation relating to any claim, dispute or other matter or question arising out of or relating to this Contract or the breach thereof. This dispute resolution procedure may be conducted before or during the pendency of any other legal proceedings between GRRCD and any third party.

22. Attorney's Fees. In the event either party brings an action or proceedings for damages arising out of the other's performance under this contract or to establish the right or remedy of either party, the prevailing party shall be entitled to recover reasonable attorney fees and costs as part of such action or proceeding. This contract shall be construed and interpreted according to the substantive law of California, regardless of the law of conflicts to the contrary in any jurisdiction. Any action to enforce the terms of this agreement or breach thereof shall be brought and tried in the forum nearest GRRCD's office, in the County of Sonoma.

23. Delivery of Documents and Notices

The following addresses shall be used for delivery of required documents and notices to GRRCD or BWM:

GRRCD: Gold Ridge Resource Conservation District
2776 Sullivan Road
Sebastopol, CA 95472
Attn: John Green
Fax: (707) 823-5244
Email: john@goldridgercd.org

Contractor: Blencowe Watershed Management
116 North Sanderson Wayt
Fort Bragg, CA 95437
(707) 964-1409
Email: blencowe4@mcn.org

24. Signatures. Unless otherwise specified below, the following signatories are the authorized representatives upon whose decisions and information each party may rely in performance of this Agreement. Any information or notices required or permitted hereunder shall be deemed to have been sufficiently given to either party if given to these signatories or to such other parties and/or address as they may subsequently designate.

This Agreement is effective the day and year stated in Article No. 1.

GOLD RIDGE RESOURCE
CONSERVATION DISTRICT

BLENCOWE WATERSHED
MANAGEMENT

Address: 2776 Sullivan Road
Sebastopol, CA 95472

116 North Sanderson Way
Fort Bragg, CA 95437

Signature: _____

Name: Brittany Jensen

Title: Executive Director

Date: _____

EXHIBIT A

**SCOPE OF WORK and COST ESTIMATE
Caltrans Gleason Mitigation Project: Instream Habitat Year 1**

Year 1 work consists of falling approximately 42 eucalyptus trees from three groves on the Ballard Ranch, as well as moving trees or logs to staging areas and stacking or otherwise disposing of slash. Costs for Year 1 tasks are detailed under Year 1 in the cost table below.

Stream Name:	Scotty Creek	Date:	3/21/22 ChB	
**Existing key Pieces:		Distance:	~1750ft	
**Total target number of pieces:		Rating:	x	
**Total Proposed project Pieces:	65 (est)			
Description	Number of Units	Units	Unit Price	Totals
BWM Project Manager (<i>Year 1</i>)	45	hours	\$ 110.00	\$ 4,950.00
BWM Project Tech/Laborer (<i>Year 1</i>)	45	hours	\$ 80.00	\$ 3,600.00
BWM Timber Faller/Sawyer/Laborer (<i>Year 1</i>)	45	hours	\$ 105.00	\$ 4,725.00
Equip w/ Operator (Sub/Excavator) (<i>Year 1</i>)	45	hours	\$ 205.00	\$ 9,225.00
Equipment move in/out (<i>Year 1</i>)	1	round trip	\$ 2,200.00	\$ 2,200.00
Lodging (2 people per room) (<i>Year 1</i>)	8	nights	\$ 157.00	\$ 1,256.00
Per Diem (<i>Year 1</i>)	20	days	\$ 74.00	\$ 1,480.00
Mileage (<i>Year 1</i>)	900	miles	\$ 0.585	\$ 526.50
Total Operating Expenses Year 1				\$ 27,962.50
Notes:				
~65 logs at @ 14 structures				
~50% logs with rootwads/50% without rootwads				
~50 trees falling and digging up logs w/rootwads in year 1 (excavator only)				
Piling/staging slash from trees in Year 1				
Using/generating logs from onsite eucalyptus				
Placement of previously staged material in year 2 (skidder and excavator)				
Bolting as shown in designs for structure stability				
SWD placement as shown in designs				

The following measures shall be followed to protect roosting bats in the project area. Suitable roosting trees will be identified prior to the start of work.

- Tree removal activities shall be sequenced so that bats are encouraged to passively leave suitable roost sites within the project area in response to disturbances that occur in less suitable areas. Removal of trees beginning on the northeast side of the project and then moving southwest to the more suitable trees is recommended. Tree removals shall be conducted in coordination with a biologist who is familiar with the ecology and habitat use of bats with potential to occur at the site.
- If feasible, a two-phase method of tree removal is recommended for trees 3 and 10, classified as moderately suitable during the October 2022, Habitat Assessment for Special Status Bat Species. Two-phase methods of tree removal typically require that on the first day of removal, limbs and branches that do not contain cavities, crevices, deep bark fissures, or other moderately suitable habitat features are removed using chainsaws or a grappling claw attached to an excavator arm. On the second day, the remaining portions of the tree trunk and canopy, including features that have a higher potential to support bat roosting, are removed; that is, the tree is either cut down or pulled down by the excavator on the second day. In this way, bats are given the opportunity to move to a different roost site overnight, thereby reducing the potential for direct impacts. If it is safe to do so, prior to the final cut on the second day to fell the tree, the sawyer should complete a plunge/bore cut. When completing the plunge/bore cut the sawyer should leave the saw in the tree, idling, for 1-2 minutes (or longer if possible). This technique creates a disturbance within the tree stem simulating the tree falling naturally and causes bats to flush from the tree.
- If machinery (*e.g.*, excavator or bulldozer) is being used to remove trees, the operator should knock the base or main stem of the tree multiple times prior to removing. After knocking, the operator should wait up to 5 minutes to allow any bats to flush from the tree. If feasible, this knocking and plunge/bore cut method should be used for all trees scheduled for removal.
- A biological monitor will be onsite to monitor all tree removal work. The monitor will survey all trees scheduled for removal for roosting bats. If bats are observed, in consultation with an experienced bat biologist, a no disturbance buffer should be established but removal of other nearby trees can continue. The bat(s) should be allowed to leave on their own. Once the bat(s) has left the site, the tree can be removed.

EXHIBIT C

GOLD RIDGE RCD INSURANCE REQUIREMENTS CONSULTING & GENERAL SERVICES

Blencowe Watershed Management (BWM), shall, at its expense, maintain or cause to be maintained the insurance coverages set forth with insurance companies acceptable to the Gold Ridge Resource Conservation District (GRRCD). Prior to commencement of services hereunder, BWM shall deliver to GRRCD certificate(s) (i) evidencing the issuance of insurance containing the coverages required herein and (ii) providing that the insurance shall not be cancelled or materially changed without thirty (30) days' prior written notice to GRRCD. Commencement or performance of services without delivering the certificate(s) of insurance shall not constitute a waiver of BWM's obligation to provide the required coverages. Also, in the event coverages required herein are faulty in any respect, such shall not constitute a waiver of BWM's obligations to obtain the proper insurance. The policy (or policies) of insurance obtained by BWM, except Workers' Compensation, shall provide that GRRCD and its officers, directors, employees, and agents are additional insured for all coverages, to the extent of the indemnity provided by BWM under this Contract.

1. **Workers' Compensation and Occupational Disease Insurance.** Workers' Compensation and Occupational Disease Insurance or the equivalent thereof, including U.S. Longshoremens and Harbor Workers coverage if applicable, in an amount necessary to comply with the laws of the countries and/or states of origin of BWM's expatriate employees and the country wherein the services are to be performed, with Employer's Liability coverage in the amount of \$1,000,000 each accident.
2. **Comprehensive General Liability Insurance.** Comprehensive General Liability Insurance including coverage for Contractual liability for this Contract, and Cross-liability, in the amount of \$1,000,000 combined single limit each occurrence for bodily injury and property damage. If GRRCD's General Liability Insurance is written on a "claims-made" form, it must provide for (i) a retroactive date prior to, or coincident with, the commencement of Service under this contract and (ii) a minimum extended claims reporting period of one (1) year.
3. **Automobile and Commercial General Liability Insurance.** If automobiles are to be furnished by BWM in performance of services under this Contract, Comprehensive Automobile Liability Insurance, covering all vehicles owned, non-owned, or hired, in the amount of \$1,000,000 combined single limit each occurrence for bodily injury and property damage.

General Conditions for Insurance

- A. BWM hereby waives its rights of subrogation against the additional insureds to the extent of contractual liabilities assumed under this contract and shall cause its insurers to waive their rights of subrogation against the additional insureds.
- B. With respect to insurance coverages maintain hereunder by BWM and insurance coverages separately obtained by the additional insureds, all insurance coverages afforded by policies of insurance maintained by BWM shall be primary insurance as such coverages apply to the additional insureds to the extent of contractual liabilities assumed under this contract, and such insurance coverages separately maintained by the additional insureds, shall be excess insurance.

- C. Where use of subcontractors has been approved by GRRCD, BWM shall require all such subcontractors to obtain, maintain, and keep in force during the time in which they are engaged in performing Work hereunder, adequate insurance coverage and furnish GRRCD acceptable evidence of such insurance upon request. Any deficiencies in such coverage shall be the sole responsibility of BWM.
- D. No form of BWM liability self-insurance, including, but not limited to, insuring with a parent, subsidiary, or affiliate organization, is acceptable or allowable under the terms of this contract unless agreed to by GRRCD prior to commencement of work.