

AMADOR
RESOURCE CONSERVATION DISTRICT
Mailing Address: 12200-B Airport Road, Jackson CA 95642

DIRECTORS
Steve Cannon, Carole Marz, Dan Port, Emily Taylor, Kelsi Williams
Associate Directors

REGULAR MEETING AGENDA

DATE: March 17, 2022 **TIME:** 3:00 PM **LOCATION:** 12200-B Airport Road, Jackson, CA 95642

Due to concerns about health & the need to maintain social distance, this meeting will allow for telephone attendance via conference call. If interested, please call (612)470-1917 & use PIN 294-465-236#. If you choose to attend via video conference, go to meet.google.com/hyh-zwww-ngn

ROLL CALL
AGENDA

Approval of agenda for this date; any and all off-agenda items must be approved by the Board of Directors Pursuant to Para 5495.2 of the government code.

ORAL COMMUNICATIONS BY THE PUBLIC FOR ITEMS NOT APPEARING ON THE AGENDA CONSIDERATION OF "EMERGENCY OR "SUBSEQUENT NEED" ITEMS NOT APPEARING ON THE AGENDA Cal. Gov't Code 54954.2(b)(2)

Item #	Time Allotted	Topic
1	3:05 – 3:15	Approval of itemized warrants.
2	3:15 – 3:20	Approval of minutes of past meetings
3	3:20 – 3: 30	NRCS Report
4	3:30 – 3:40	Treasurer Report – regular report
5	3:40 – 4:30	Executive Director Report – Amanda Watson UCCE Agreement – discussion and action ARCD Audit – consideration of auditors and action Forestry Technician position – review of job description and action.
6	4:30 – 4:40	Bob Long Scholarship – review of candidates, discussion on ad hoc committee to review applications
7	4:40 – 4:50	SAWQA – report
8	4:50 - 5:00	Earth Day 2022 – consideration of ARCD involvement in event at Community Garden
9	5:00 – 5:10	Correspondence
10	5:10	Adjourn

March 2022 - ARCD Board Meeting

Starting Warrant 22-016

Warrant Number	Amount	Pay to	Project	Notes	Status
22-016	\$1,000.00	UC Regents	ARCD - Mini Grants	Donation to Amador Farm Day for 3rd graders	Board approved at Feb Mtg
22-017	\$29.05	Dana Simpson	ARCD - General	Office Supplies	Submitted by DP 3/15/22
22-018	\$8.58	Kelsi Williams	Chipping	laminating Chipping flyers	
22-019	\$226.66	Balancing the Books	ARCD - General	February Payroll - Invoice 11994	Submitted by DP 3/15/22
22-020	\$39.20	City of Jackson	ARCD - Garden	water bill 1/20/22 - 2/20/22	Submitted by DP 3/15/22
22-021	\$439.91	Pre-Sort	Jackson Creek	ROE mailing - Invoice 106969	Submitted by DP 3/15/22
22-022	\$593.33	UC Davis	SARE	Scott Oneto's time - Invoices 63175911, 62527048, 61536402	Submitted by DP 3/15/22
22-023	\$21.66	Megan Watts	ARCD - Chipping/General	Supplies - Copies and computer power cord	Submitted by DP 3/15/22
22-024	\$982.46	Amanda Watson	ARCD - General	Office Supplies, phones, software	Submitted by DP 3/15/22
22-025	\$870.00	Molly Taylor	JC/HSP 2021/General	Invoice 1/31/22 - 2/28/22	Submitted by DP 3/15/22
22-026	\$1,144.71	Timber Ridge Clearing	Chipping	Inv 152 Feb 2022 Chipping	Submitted by DP 3/15/22
22-027	\$927.65	UC Davis	SARE	Scott Oneto's time Invoice 64388680	

ARCD Income

Check Date	Amount	Check From	Project	Notes	Status

Amador Resource Conservation District

Balance Sheet

As of March 14, 2022

	<u>Mar 14, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
101768 · Sac/Ama Water Quality Alliance	452,651.55
101769 · Amador RCD	105,172.90
Total Checking/Savings	557,824.45
Accounts Receivable	
11000 · Accounts Receivable	116,285.31
Total Accounts Receivable	116,285.31
Total Current Assets	674,109.76
TOTAL ASSETS	<u>674,109.76</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	5,355.56
Total Accounts Payable	5,355.56
Other Current Liabilities	
24500 · Accrued Time Off	2,270.38
25800 · Unearned or Deferred Revenue	81,000.00
Total Other Current Liabilities	83,270.38
Total Current Liabilities	88,625.94
Total Liabilities	88,625.94
Equity	
30000 · Opening Balance Equity	714,685.99
32000 · Retained Earnings	-26,321.31
Net Income	-102,880.86
Total Equity	585,483.82
TOTAL LIABILITIES & EQUITY	<u>674,109.76</u>

Amador Resource Conservation District

ARCD Profit & Loss

July 1, 2021 through March 14, 2022

	<u>Jul 1, '21 - Mar 14, 22</u>
Ordinary Income/Expense	
Income	
45000 · Investments	
45030 · Interest-Savings, Short-term CD	629.40
Total 45000 · Investments	629.40
46400 · Other Types of Income	
46420 · Service Income	20,963.76
46440 · PACE Program	416.36
Total 46400 · Other Types of Income	21,380.12
47890 · Program Income	
47891 · Grant Income	417,020.09
47893 · Program Service Fees	871.90
47894 · Admin Fee (Indirect Cost)	27,730.30
47896 · NACD	25,000.00
Total 47890 · Program Income	470,622.29
Total Income	492,631.81
Gross Profit	492,631.81
Expense	
52000 · Memberships and Dues	2,467.14
52200 · Office Expenses	
52201 · Postage, Mailing Service	109.72
52202 · Printing and Copying	864.34
52203 · Supplies	403.55
52204 · Telephone, Telecommunications	798.31
52205 · Software	1,677.10
52206 · Advertising	1,554.30
52207 · Office Equipment	563.79
52208 · Website	19.95
Total 52200 · Office Expenses	5,991.06
52300 · Professional Services	
52303 · Project Administration	28,653.17
52305 · Workshops	7,984.00
52331 · Consulting	3,386.83
52383 · Bookkeeping	3,035.16
52399 · Other	1,707.54
Total 52300 · Professional Services	44,766.70
52800 · Special Departmental Expenses	
52810 · Community Garden	793.03
52822 · Mini Grants	1,000.00
52830 · Workshop Expenses	773.00
52893 · Special Projects	561.00
Total 52800 · Special Departmental Expenses	3,127.03
52900 · Travel and Meetings	
52905 · Travel	333.00
52910 · Conference, Convention, Meeting	140.00
52930 · Mileage	2,480.42
Total 52900 · Travel and Meetings	2,953.42
54138 · Contractor Services	398,621.56
65100 · Other Types of Expenses	
65120 · Insurance - Liability, D and O	5,429.53
Total 65100 · Other Types of Expenses	5,429.53
66000 · Payroll Expenses	

1:05 PM

03/14/22

Accrual Basis

Amador Resource Conservation District

ARCD Profit & Loss

July 1, 2021 through March 14, 2022

	<u>Jul 1, '21 - Mar 14, 22</u>
66100 · Vacation Expense	4,070.38
66200 · Payroll Expense	62,675.08
66300 · Payroll Tax Expense	<u>0.00</u>
Total 66000 · Payroll Expenses	<u>66,745.46</u>
Total Expense	<u>530,101.90</u>
Net Ordinary Income	<u>-37,470.09</u>
Net Income	<u><u>-37,470.09</u></u>

Amador Resource Conservation District

SAWQA Profit & Loss

July 1, 2021 through March 14, 2022

	<u>Jul 1, '21 - Mar 14, 22</u>
Ordinary Income/Expense	
Income	
45000 · Investments	
45030 · Interest-Savings, Short-term CD	1,622.44
Total 45000 · Investments	1,622.44
47890 · Program Income	
47895 · SAWQA Member Fees	211,247.04
Total 47890 · Program Income	211,247.04
Total Income	212,869.48
Gross Profit	212,869.48
Expense	
52200 · Office Expenses	
52201 · Postage, Mailing Service	572.84
52202 · Printing and Copying	633.08
52205 · Software	1,799.00
Total 52200 · Office Expenses	3,004.92
52300 · Professional Services	
52303 · Project Administration	5,316.21
52383-1 · Monitoring and Reporting	115,577.66
52383 · Bookkeeping	20,963.76
52384 · State Board Oversight	131,283.33
Total 52300 · Professional Services	273,140.96
65100 · Other Types of Expenses	
65120 · Insurance - Liability, D and O	2,145.91
Total 65100 · Other Types of Expenses	2,145.91
Total Expense	278,291.79
Net Ordinary Income	-65,422.31
Net Income	<u><u>-65,422.31</u></u>

Amador Resource Conservation District

Grant Funds Tracking

Last Updated: March 10th 2022

Grant Progress Tracking	Amount Awarded	Direct Cost	Indirect Cost	Advance	Amount Received	Invoiced	Need to Invoice	Amount remaining
Three Meadows (NFWF)	\$ 440,439.12	\$ 411,455.00	\$ 28,984.12	\$ -	\$ 377,027.58			\$ 63,411.54
Three Meadows (PGE)	\$ 63,000.00	\$ 63,000.00		\$ -	\$ 63,000.00			\$ -
Jackson Creek Watershed	\$ 3,603,152.00	\$ 3,217,100.00	\$ 386,052.00			\$ 56,000.00		\$ 3,547,152.00
Chipping 2021 - Round 2	\$ 718,292.00	\$ 652,993.00	\$ 65,299.00			\$ 60,285.31		\$ 658,006.69
NACD 2021 - Round 4	\$ 100,000.00	\$ 100,000.00	\$ -	\$ 24,946.79	\$ 25,053.21			\$ 50,000.00
Mitchell Mine Fuel Break	\$ 327,700.00	\$ 294,930.00	\$ 32,770.00					\$ 327,700.00
RCPP	\$ 312,362.00	\$ 312,362.00	n/a		\$ 141,565.67		\$ 105,891.47	\$ 64,904.86
SARE								\$ -
Healthy Soils - Round 1	\$ 59,996.28	\$ 49,996.90	\$ 9,999.38		\$ 6,773.49		\$ 18,692.72	\$ 34,530.07
Healthy Soils - Round 2	\$ 60,000.00	\$ 50,000.00	\$ 10,000.00				\$ 8,099.38	\$ 51,900.62
	\$ 5,684,941.40	\$ 5,151,836.90	\$ 533,104.50	\$ 24,946.79	\$ 613,419.95	\$ 116,285.31	\$ 132,683.57	\$ 4,797,605.78



Blomberg & Griffin Accountancy Corporation
Certified Public Accountant

INDEPENDENT AUDIT PROPOSAL

Board of Directors
Amador County Resource Conservation District
12200-B Airport Road
Jackson, CA 95642

March 15, 2022

Dear Board Members

Thank you for the opportunity to submit the following proposal to serve as independent auditor for the Amador County Resource Conservation District.

We propose to conduct the audit of the financial statements of the Amador County Resource Conservation District for the fiscal years ending June 30, 2019 and 2020.

We will plan and perform the audit in accordance with generally accepted auditing standards and will include tests of the accounting records and other procedures considered necessary under the circumstances. If our audit report is other than unqualified, we will fully discuss the reason with the District's manager prior to presentation of the report. If during the audit we become aware of significant deficiencies in the design or operation of internal controls or of ways management practices can be improved, we will communicate such information to the District Board of Directors in a separate letter.

We propose to begin the audit for the fiscal years ending June 30, 2019 and 2020 as soon as the District records are available. Set-up, pre-list and certain other procedures would begin on notification of the contract. Fieldwork would begin soon after District personnel complete the trial balance.

Our fee for the above services is based on hourly rates from \$65 to \$110 per hour with maximum fee not to exceed \$4,975. for the audit year's ended June 30, 2019 and 2020.

Amador County Resource Conservation District-Audit Proposal-Page 2

This audit proposal is for a financial audit and the above fees include our entire out of pocket expenses including up to 7 bound copies of the audit report. Additional copies are available at \$10 each.

We will need the cooperation and assistance of District personnel to successfully complete the audit. Such assistance will include but not limited to obtaining copies of documents, contract, invoices, etc., various audit inquiries and assistance with preparation of the audit confirmations and other standard auditing procedures.

Should the District need additional services, our fee assisting will be billed at the rate of \$125 per hour in addition to the audit fee discussed above. Such additional fees, if any, will be discussed with the District in advance of providing such services.

Should you need any additional information regarding this proposal please call John E. Blomberg, C.P.A. direct at (209) 466-3894.

Respectfully Submitted,



John E. Blomberg, C.P.A.

Approved By:

Signature

Dated

PROFESSIONAL AUDIT SERVICES PROPOSAL

AMADOR RESOURCE CONSERVATION DISTRICT

CONTACT: DAVID FARNSWORTH, CPA

MARCH 10, 2022

AUDIT PROPOSAL
AMADOR RESOURCE CONSERVATION DISTRICT

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EXECUTIVE SUMMARY

From The
CPA

March 10, 2022

Amador Resource Conservation District
12200-B Airport Road
Jackson, California 95642

Dear Members of the Board and Management,

Getting ready and preparing reports for an annual financial audit is not easy and is extremely inconvenient. Combine the headache of going through an audit with the fact that only between 3% - 5% of fraudulent activity is discovered by a financial audit, choosing a new auditing firm can be daunting to say the least. As board members you assume a heavy burden to ensure that all financial practices of the District are running properly and managed responsibly.

We take our role seriously to help carry this burden for you and to ensure that you are protected from unexpected misuse of funds and fraud of any kind. We have witnessed firsthand the negative impact of loose and unsecured processes and have committed ourselves to providing the very best in financial controls and fraud prevention in government organizations and non-profit agencies such as yours.

The scope of our services includes the following:

1. Audit the financial statements of the Amador Resource Conservation District, to include all applicable footnotes

As owner and principal, I am authorized to make representations for and to bind our firm. Should you have any questions, please feel free to contact me via email at david@dfarnsworthcpa.com or via phone at (408) 780-2236. Our mailing address is 11501 Dublin Blvd, #200, Dublin, CA 94568. This proposal is a final and irrevocable offer for a period of sixty (60) calendar days from the submitted date.

Sincerely,

David Farnsworth, CPA

David Farnsworth, CPA

OUR APPROACH

Our approach is different than other auditing firms because we educate and train our clients to understand fraudulent red flags and prevent abuse and fraud in addition to performing the financial audit in accordance with the applicable audit standards. Many special districts depend on their auditors to discover fraud and be the tool to prevent or detect fraud. As discussed in the previous page, only 3% - 5% of audits discover fraudulent activity (*See ACFE Study, Report to the Nations Study 2020, P. 78 of 88*). Our approach is designed to assist the District in discovering ways to improve financial processes and strengthen fraud prevention and detection procedures. Our financial audit is performed in accordance with generally accepted auditing standards and generally accepted government auditing standards. Our engagements are supervised and managed by the principal owner.

STEP 1 – LEARN AND UNDERSTAND THE DISTRICT OPERATIONS AND FINANCES

We first need to understand how the District operates its finances. This is called the ‘Planning phase’ of the audit. We learn the financial processes of the District. For example, staff will walk us through the customer billing cycle and the vendor billing cycle. In addition, we perform many different procedures ranging from reading board meeting minutes to analyzing the financial reports and comparing them to prior periods, and interviewing board members and key financial staff.

This phase gives us the information to tailor the audit procedures specific to your District.

STEP 2 – PERFORM FINANCIAL AUDIT AND REVIEW THE AUDIT PROCESS

This step is where the bulk of the audit will be performed. After tailoring or customizing the audit specific to how you operate the financial operations, we will be confirming various balances (i.e., cash, accounts receivable, etc.) with third parties such as banks and customers. We reconcile accounts and compare invoices with the financial reports. We speak with legal counsel and the predecessor auditors. Included in the audit is a review or inspection of the financial activity after the year-end date. We will have most of the proposed adjusting journal entries (if needed) documented, along with any audit findings identified in the audit. Our Firm also has a quality control reviewer to further ensure the financial audit is performed in accordance with applicable standards. A few of the procedures performed in this step is to reconcile the workpapers to the balances found in the financial report name trial balance. We perform further analytical procedures (three-year comparison of the financial statements, trend analysis, etc.) to ensure the financial statements are correctly reported.

STEP 3 – PRESENT CONCLUSIONS OF AUDIT

We will prepare the audit report and the accompanied financial statements, notes to financial statements, and supplemental information. After the financial statements are prepared, the financial statements will be forwarded to the District manager for review. After the District manager approves them, the audit will be forwarded to the Board of Directors for approval. I will present the conclusions of the audit at the next board meeting.

SCOPE OF SERVICES

The period covered will be for the fiscal years ended June 30, 2019 and 2020. This scope of services will be performed for District's Name. It is our understanding the scope of the services will be the following:

1. Pre-audit conference with District staff
2. Perform financial audit
3. Prepare financial statements for District's Name
4. Present conclusions of financial audit to the board of directors at a schedule monthly meeting
5. Exit conference with District staff
6. Submit final audit report

The financial audit will be performed in accordance with generally accepted accounting standards; generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants, and generally accepted auditing standards.

License

The firm and all key personnel are properly licensed to practice in California.

Independence

David Farnsworth, CPA is independent of the District's Name as defined by GAAS. David Farnsworth, CPA has not had any professional relationships with the District or its staff.

FIRM'S EXPERIENCE

Our Firm and Client Base

Our firm specializes solely in performing audits of local governments. Our clients range from cemetery districts, sewer districts, water districts, and many other types of special districts. We perform financial audits all year long and only perform financial audits and financial reviews.

Our Principles

We are a customer-focused, flexible, hard-working firm that strives to improve the financial position of every client we serve. We hold ourselves to the highest standards and believe in the core principles of:

Relationship – Having a caring relationship with our clients who are the lifeblood of our firm, taking a personal stake in the future success of our clients, and shared leadership based on positive influence, honest dialogue, empowerment, and trust.

Professionalism – Maintaining a culture that is high-performing, open-minded, respectful, supportive, and enjoyable, while embracing systems documentation as a way of life so we can efficiently over-deliver on our service promises.

AUDIT PROPOSAL

AMADOR RESOURCE CONSERVATION DISTRICT

Progressive – Using progressive thinking and technology so we can do more for our clients while promoting mutual responsibility and ownership so we can anticipate obstacles and exceed our clients’ expectations.

Our Founder

David holds a Certified Public Accounting license with the state of California. He has specialized in financial audits while serving local governments through relationships with their board of directors and management. He has established and implemented new accounting systems, new accounting processes and stabilized many accounting operations. His hands-on experiences include preparing financial statements, verifying payroll, audit reports, fraud prevention protocols and client-specific policies and procedures.

Our Commitment and Service

We are committed to providing the very best in financial controls and fraud prevention to government organizations. We provide complementary customized training of internal controls and fraud prevention training to strengthen processes and reduce fraud and human error. We endorse and follow the proven techniques that work the best in the government sector according to the fraud study done by the Association of Certified Fraud Examiners. Our goal is to help you improve business operations and the transparency of the District so you can better serve your community.

REFERENCES

Name of District	Contact Name and Title	Phone Number	Email Address
Calaveras County RCD	Dana Simpson, Accountant	(209) 304-8774	dsimpsonrcd@outlook.com
Los Banos Cemetery District	Brenda Scott, District Manager	(209) 826-0882	bscott@losbanoscemetery.com
Dos Palos Cemetery District	Veronica Gamino, District Manager	(209) 392-2698	dpcd14@gmail.com
Merquin Water District	Jamie Sams, District Manager	(209) 634-5060	merquincwd@gmail.com
Snelling Cemetery District	Maxine Price, District Manager	(209) 617-0100	beeangus@gmail.com

TIMELINE

Stage of Audit	Proposed Date
Planning audit	March 16, 2022
Visiting District Office (Fieldwork)	March 30 and March 31, 2022
Prepare audited financial statements for District’s review	June 17, 2022
Present audit to board at board meeting	June Board Meeting

COST PROPOSAL

In accordance with the request for proposal for audit services, we hereby submit the following cost proposal:

<u>2-Year Cost Proposal</u>	June 30, 2019 and 2020
Financial audit	\$ 11,080
Travel, admin, and software cost**	<u>831</u>
 Total	 <u><u>\$ 11,911</u></u>

** A 7.5% charge is added to cover administrative, software, and travel fees.

<u>Phase of Financial Audit</u>	<u>Estimated Hours</u>	<u>Hourly Rate</u>	<u>Total Cost</u>
Planning	12	\$ 150	\$ 1,800
Field-work	40	\$ 175	7,000
Review	8	\$ 150	1,200
Report preparation	8	\$ 135	<u>1,080</u>
 Total not-to-exceed fee			 <u><u>\$ 11,080</u></u>

Audit Engagement Letter (2-Year)

March 10, 2022

To the Governing Board and Management
Amador Resource Conservation District
12200-B Airport Road
Jackson, California 95642

We are pleased to confirm our understanding of the services we are to provide Amador Resource Conservation District for the years ended June 30, 2020 and 2019.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities and each major fund, and the disclosures, which collectively comprise the basic financial statements of Amador Resource Conservation District as of and for the years ended June 30, 2020 and 2019. Accounting standards generally accepted in the United States of America (GAAS) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Amador Resource Conservation District's 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. As part of our engagement, we will apply certain limited procedures to Amador Resource Conservation District's RSI in accordance with GAAS. These limited procedures will consist of inquiries of management regarding 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 will 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. The following RSI is required by U.S. generally accepted accounting principles (GAAP) and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budget to Actual Comparison Schedule

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. 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 GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in

AUDIT PROPOSAL AMADOR RESOURCE CONSERVATION DISTRICT

a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention.

We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors. We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time. Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions.

We will also request written representations from your attorneys as part of the engagement. We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Amador Resource Conservation District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also prepare the financial statements of Amador Resource Conservation District in conformity with accounting principles generally accepted in the United States of America based on information provided by you. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America. Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole. You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations. You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information. You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

AUDIT PROPOSAL
AMADOR RESOURCE CONSERVATION DISTRICT

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing. The audit documentation for this engagement is the property of David Farnsworth, CPA and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the regulator or government agency requesting the information or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of David Farnsworth, CPA personnel. Furthermore, upon request, we may provide copies of selected audit documentation to regulator or government agency or its designee. The regulator or government agency or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies. David Farnsworth is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$11,911 for the years ended June 30, 2020 and 2019. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit.

Reporting

We will issue a written report upon completion of our audit of Amador Resource Conservation District's financial statements. Our report will be addressed to Governing Board of Amador Resource Conservation District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement. We appreciate the opportunity to be of service to Amador Resource Conservation District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

David Farnsworth, CPA
David Farnsworth, CPA

RESPONSE:

This letter correctly sets forth the understanding of Amador Resource Conservation District.

Management signature: _____
Title: _____
Date: _____

Governance signature: _____
Title: _____
Date: _____

Forest Health Coordinator/Technical Assistance

Estimated Cost

- Hourly Rate Range: \$25-\$30/hour
- Loaded Rate: \$30.73/hour - \$36.86/hour
- Annual Cost: \$63,918 - \$76,668.80
- Suggested 75-100% FTE

Current Funding Sources:

- ARCD: Jackson Creek (\$8,000), NACD (\$50,000), RCPP (\$50,000), Mitchell Mine Maintenance (\$10,000)
- AFSC: Coordinator (\$20,000), Tiger (\$8,000), Pines Acres (\$8,000), I/E (\$8,000)
- Cost listed above are estimates based on current grant budgets, these are amounts that are available to support this staff position for FY 2022-2023.

Job Description Summary:

NRCS Technical Assistance:

- Meet with private landowners to educate them about NRCS programs
- Prepare resource documents and conduct field surveys for Forest Management Plans.
- Provide forestry related technical assistance.
- Assist in developing information and educational products for the public and landowners.

Forest Health and Fire Prevention Project Coordination:

- Collaborate with partners and stakeholders to develop, fund, and implement forest health and fuel reduction, and other projects as needed such as defensible space, strategic fuel breaks, prescribed burning, forest stand improvement, and invasive species removal and revegetation
- Under the supervision of the Executive Director manage contractors, grant applications, budgets, invoicing, reporting, and implementing forestry projects including large landscape scale forest health, strategic fuel breaks, and fire fuel mitigation projects
- Grant writing
- Respond to landowner requests for technical assistance
- Oversee monitoring activities, including collecting data in the field, data entry, equipment preparation and maintaining supplies

SAWQA Program Assistance

Estimated Cost

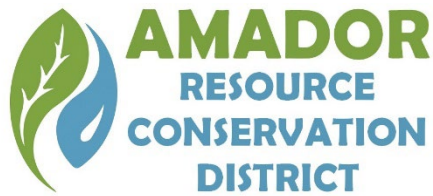
- Hourly Rate Range: \$25-\$28/hour
- Loaded Rate: \$30.86/hour - \$34.53/hour
- Annual Cost: \$32,094.40 - \$35,911.20
- Suggested 50% FTE – ability for 100% dependent on funding

Current Funding Sources:

- ARCD: HSP (\$3,000), position would include grant writing for TA/implementation/education grants.
- SAWQA: Membership Fees (\$40,000)

Job Description Summary:

- Coordinate outreach to the Sacramento/Amador Water Quality Alliance Members, including workshops, trainings, newsletters, membership requirement updates/mailings.
- Work within the Online Membership Database to help compile reports, input data, assist members with questions.
- Keep up to date on local and statewide regulations that involve the Irrigated lands regulatory program.
- Compiles reports to staff and board of local, regional, and statewide activity related to ILRP.
- Provide one-on-one assistance with paperwork via phone, email, and in-person.
- Organize, facilitate, and conduct SAWQA related outreach events, such as: annual membership meetings, pertinent educational workshops, trainings, field visits, etc.
- Meet with private landowners to educate them regarding Irrigated Lands Regulatory Program, Healthy Soils Initiative, and the State Water Efficiency & Enhancement Program (SWEEP). Assist landowners in preparing applications to these programs (as funding is available), Sediment & Erosion Control Plans, Farm Evaluation Plans and Nitrogen Management Plans and Carbon Farm Plans.
- Interact and maintain positive communications with numerous stakeholders (community groups, local, state, and federal agencies, educators, environmental and other non-governmental organizations, etc.).
- Identify funding sources and prepare funding requests to support RCD programs.



Amador Resource Conservation District
12200 B Airport Road, Jackson CA 95642

VACANCY ANNOUNCEMENT

Natural Resource Technician/Project Coordinator

The Amador Resource Conservation District (ARCD) is currently accepting application for the position of Natural Resource Technician/Project Coordinator to provide natural resource technical assistance.

The ARCD is a local district of government that aids private landowners in addressing natural resource concerns. The ARCD works closely with the Natural Resource Conservation Service (NRCS). The ARCD is organized under the California Public Resources Code, Division 9, a Special District of the State, and is led by a five-member, volunteer Board of Directors appointed by the Amador County Board of Supervisors. The RCD is a dynamic not-for-profit entity, with staff who implements the Board of Director's Annual Plan and Long Range Plan to address resource concerns and opportunities within the County.

The Amador Resource Conservation District (ARCD) is seeking applications from an individual for an at-will employee to provide technical assistance to landowners and project coordination. The position could be full- or part time depending on the candidate's interest. The position is non-exempt temporary position, the position is expected to be at least a year long term, which is contingent upon available funding.

The position will be based at the USDA NRCS/ Amador RCD Office 12200 B Airport Road, Jackson CA.

General Job Description:

The Natural Resource Specialist will report to the ARCD Executive Director. This position will provide landowner technical assistance as well as coordination support for the ARCDs Forest Health and Fire Prevention Program. The purpose of the work, which typical consists of professional and administrative assignments, is to advise and motivate individuals and organized groups of landowners to address resource concerns on their forestland or other agricultural land and assist with coordination on current forest health and fire prevention projects. The Natural Resource Specialist prepares conservation plans including forest management plans to treat resource concerns identified during field inventory. This position will provide critical coordination and assistance on current and future projects that address forest health and fire prevention on single private properties as well as landscape scale projects. Coordination includes working with stakeholders, project partners, funding entities and ARCD team to plan and implement projects.

Required Qualifications:

- Bachelor or Master of Science Degree in Forestry, Soils, Agriculture, Environmental Science, or equivalent education and experience.
- Ability to lift up to 40 pounds and walk on uneven terrain for an extended period of time.
- Valid CA State driver's license and proof of insurance.

- Ability to pass security clearance; including reference check, background investigation, and/or criminal history inquiry in order for the employee to perform their duties with the NRCS. Employment will be contingent on successful completion of investigation.

Desired Qualifications:

- The ideal candidate would have a technical certification/professional license, though not required. Ideal technical certification/professional license includes: Registered Professional Forester, Certified Conservation Planner, Licensed Landscape Architect, Certified Erosion and Sediment Control Specialist.
- Familiarity with forest practices, the Forest Practices Act and vegetation management machinery.
- Experience conducting resource inventories and analyzing the data for development of conservation plans.
- Experience developing forest management plans (FMP) or familiarity with the data components needed for an FMP.
- Knowledge and experience working with computers. Ability to type and use Microsoft Office. programs, including Word, Excel, Access and Publisher, and GIS software programs.
- Professional knowledge of a wide range of soil and water conservation principles, methods, and techniques sufficient to skillfully assess, analyze and evaluate environmental concerns
- Experience using surveying tools, forestry equipment and GIS/GPS.
- Knowledge and experience using standard office equipment, including copier, fax, phone system, and special equipment.
- Strong verbal and written communication skills.
- Strong customer service skills, including experience working with private landowners.
- Strong organizational and collaborative skills.
- Experience and knowledge of natural resources and agriculture in the California Foothills and/or Amador County.
- Preference given to candidates with experience working with NRCS software but not required.
- Strong ability to interpret and follow rules and regulations.

Duties:

Technical Assistance Roles/Responsibilities

- Meet with private landowners to educate them about NRCS programs (and other funding sources as available), the planning process and the details of conservation contracting under the Environmental Quality Incentives Program (EQIP).
- Document existing conservation conditions on private forestland, cropland, pastureland and rangeland as well as landowner goals and objectives.
- Develop resource inventories, analyze data and develop alternatives related to conservation conditions. Provide qualitative evaluations of those conditions from which landowners can make resource treatment decisions for their forest or other agricultural lands.
- Provide technical assistance and related maps, utilizing NRCS software programs. Develop conservation plans including forest management plans with NRCS staff based on landowner decisions. Draft conservation contracts including cost share rates for appropriate practices to treat resource concerns primarily on forestland where dead tree removal is needed to reduce wildfire hazard.
- Develop practice implementation requirements for practices included in conservation contracts and provide verbal as well as field instructed guidance to ensure landowner understanding of requirements prior to starting work.

- Conduct inspections of completed work under conservation contract for payment.
- Conduct biological or cultural resource surveys as needed prior to Client starting work with surveys including those for migratory bird nesting.
- Perform other duties as assigned.
- Assist in developing information and educational products for the public and landowners.

Forest Health and Fire Prevention Project Coordinator Roles/Responsibilities

- Collaborate with partners and stakeholders to develop, fund, and implement forest health and fuel reduction, and other projects as needed such as: defensible space, strategic fuel breaks, prescribed burning, forest stand improvement, and invasive species removal and revegetation.
- Under the supervision of the Executive Director manage contractors implementing forestry projects including large landscape scale forest health, strategic fuel breaks, and fire fuel mitigation projects
- Under the supervision of the Executive Director manage contracts with funders, consultants, and subcontractors.
- Work with supporting staff to manage project budgets, invoicing, and reporting.
- Coordinate with project partners and consultants to develop environmental documentation and permits.
- Coordinate the development of project designs and logistics for project implementation.
- Provide oversight of implementation activities, including photo and biological monitoring.
- Grant writing and reporting.
- Assist staff on other projects as appropriate.
- Respond to landowner requests for technical assistance.
- Oversee monitoring activities, including collecting data in the field, data entry, equipment preparation and maintaining supplies.

WAGE: \$25/hour- \$30/hour Based on demonstrated experience.

Proposal Application and Submission:

Copies of this vacancy announcement are available on the Amador Resource Conservation District website at: www.AmadorRCD.org

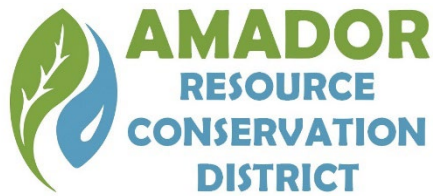
Application Packet should include: Cover letter, resume, list of at least three work references, and your desired number of hours worked per week. Copy of Transcripts should be made available upon request.

Electronic copies of the proposal package addressing all criteria **must be received by April 10th, 2022**, delivered to the following email address: **Amanda@AmadorRCD.org**

Selection is anticipated being made by April 15th, 2022

The position is open until filled, position may be filled anytime during the application period.

If you have further questions about this Vacancy, please contact Amanda Watson at (209) 217-1090 or Amanda@AmadorRCD.org



Amador Resource Conservation District
12200 B Airport Road, Jackson CA 95642

VACANCY ANNOUNCEMENT

Sacramento/Amador Water Quality Alliance (SAWQA) Program Assistant

The Amador Resource Conservation District (ARCD) is currently accepting application for the position of Sacramento/Amador Water Quality Alliance (SAWQA) Assistant to develop and carryout the SAWQA workplan and outreach plan while assisting members to meet regulation requirements. The Program Assistant will also help identify funding needs and potential sources to support education/technical assistance programs.

The ARCD is a local district of government that aids private landowners to address natural resource concerns. The ARCD is organized under the California Public Resources Code, Division 9, a Special District of the State, and is led by a five-member, volunteer Board of Directors appointed by the Amador County Board of Supervisors. The ARCD is a dynamic not-for-profit entity, with staff who implements the Board of Director's Annual Plan and Long Range Plan to address resource concerns and opportunities within the County.

The Amador Resource Conservation District (ARCD) is seeking applications from an individual for an at-will employee to aid the SAWQA team and members in fulling regulation requirement and providing education opportunities. The position could be full- or part time depending on the candidate's interest. The position is non-exempt temporary position, the position is expected to be at least a year long term, which is contingent upon available funding.

The position will be based at the USDA NRCS/ Amador RCD Office 12200 B Airport Road, Jackson CA.

Essential Functions:

This position is responsible for developing and coordinating education efforts, outreach efforts and providing technical assistance on the SAWQA program. The position entails working with landowners, ARCD staff/contractors, partners, and stakeholders. The SAWQA Program Assistant will report to the ARCD Executive Director to develop communication strategies and develop successful partnerships to achieve community engagement.

Duties:

- Work with the SAWQA team to provide accurate and timely support to members of SAWQA.
- Keep up to date on local and statewide regulations that involve the Irrigated lands regulatory program.
- Monitor and compile weekly reports of Coalition and SAWQA correspondence, consolidate information for reporting to the Executive Director and SAWQA team members.
- Prepare written monthly reports for the Amador and Lower Cosumnes RCD board meetings; be prepared to present reports to the boards as needed.
- Work to develop and implement annual SAWQA workplan and outreach plan.
- Coordinate outreach to the Sacramento/Amador Water Quality Alliance Members, including workshops, trainings, newsletters, membership requirement updates/mailings.

- Work within the Online Membership Database to help compile reports, input data, assist members with questions.
- Provide one-on-one assistance with paperwork via phone, email, and in-person.
- Organize, facilitate, and conduct SAWQA related outreach events, such as: annual membership meetings, pertinent educational workshops, trainings, field visits, etc.
- Assist with management of the RCD website with a specific focus on regular updates of SAWQA membership pages.
- Meet with private landowners to educate them regarding Irrigated Lands Regulatory Program, Healthy Soils Initiative, and the State Water Efficiency & Enhancement Program (SWEEP). Assist landowners in preparing applications to these programs (as funding is available), Sediment & Erosion Control Plans, Farm Evaluation Plans and Nitrogen Management Plans and Carbon Farm Plans.
- Coordinate and engage with the Amador Groundwater Sustainability Agency, and other groundwater management stakeholders within the Cosumnes Basin.
- Interact and maintain positive communications with numerous stakeholders (community groups, local, state, and federal agencies, educators, environmental and other non-governmental organizations, etc.).
- Identify funding sources and prepare funding requests to support RCD programs.
- Under the direct supervision of RCD staff, assist with other activities as needed, including landowner site visits, program evaluation, and data entry.

Qualifications: To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Required Qualifications

- 2-5 years of experience with progressive responsibilities in the field of conservation, or another related field.
- Demonstrated experience developing and implementing conservation programs.
- Computer skills including knowledge of all Microsoft Office applications, Google suite, and database management. Must be comfortable with technology and could produce neat correspondence, documents, and forms.
- Experience with public outreach, customer service, and conflict resolution.
- Willingness to work on some weekends and evenings.
- Valid CA State driver's license and proof of insurance.

Desired Qualifications:

- 4-year degree in a related field.
- Demonstrated experience identifying and securing funding through grants and/or other funding mechanisms and managing budgets.
- An understanding of Conservation Districts, the Irrigated Lands Regulatory Program, Groundwater Sustainability Agencies, and a familiarity with Amador and Sacramento County agriculture.
- Solution-oriented with strong interpersonal relationship skills to communicate, coordinate, problem-solve, and work effectively as a member of a team.
- Ability to apply learned knowledge rapidly while managing challenging situations
- Computer skills including knowledge of all Microsoft Office applications, website applications, and database management.

- Excellent written and oral communication skills, and ability to apply this knowledge to directing stakeholder group coordination.
- Ability to self-direct their work and to work cooperatively with others and can present themselves in a friendly and professional manner to the public.
- Skill in facilitating meetings, identifying agency roles and responsibilities and delegating tasks.
- Skill in establishing and maintaining work relationships with public and private entities, community leaders and partnering agencies.
- Possess tact and can negotiate for maintaining and fostering long-term partnerships.
- Skill in oral presentation techniques to facilitate stakeholder meetings and make presentations to community groups.

Compensation: Flexible: 50% FTE to start with the possibility to increase to 75%-100% FTE depending on funding. This at-will position is funded for one year, and continued employment is contingent on additional funding. Pay range for this position is \$25.00/hour to \$28.00/hour (based on experience and ability to work independently).

Proposal Application and Submission:

Copies of this vacancy announcement are available on the Amador Resource Conservation District website at: www.AmadorRCD.org

Application Packet should include: Cover letter, resume, list of at least three work references, and your desired number of hours worked per week. Copy of Transcripts should be made available upon request.

Electronic copies of the proposal package addressing all criteria **must be received by April 10th, 2022**, delivered to the following email address: **Amanda@AmadorRCD.org**

Selection is anticipated being made by April 15th, 2022

The position is open until filled, position may be filled anytime during the application period.

If you have further questions about this Vacancy, please contact Amanda Watson at (209) 217-1090 or Amanda@AmadorRCD.org

AGREEMENT NO. >>>>>

**between
AMADOR RESOURCE CONSERVATION DISTRICT
and
THE REGENTS OF THE UNIVERSITY OF CALIFORNIA**

THIS AGREEMENT is entered into by and between the Amador Resource Conservation District, hereinafter called "ARCD", and The Regents of the University of California for the Division of Agriculture and Natural Resources, hereinafter called "UC".

WHEREAS, this agreement is for the performance of a portion of the work originally awarded to ARCD from California Department of Forestry and Fire Protection Agreement 20FH-AEU-102, FAIN Number 20183864028418, in support of the project entitled "Jackson Creek Forest and Watershed Health Project" the parties agree to the following terms and conditions:

NOW THEREFORE, ARCD and UC mutually agree to the following terms and conditions:

524785960. General. The terms of this Agreement are intended to be in concert with the terms and conditions of the Prime Agreement and UC hereby agrees to be bound by the terms and conditions of the Prime Agreement incorporated herein as Exhibit A. For all actions requiring Prime Sponsor's prior approval, as identified in the Prime Agreement, UC must obtain prior written approval from ARCD.

524785961. Statement of Work. UC shall supply all personnel, equipment, and material necessary to accomplish the services in accordance with the attached Exhibit B, which is incorporated herein and made a part of this agreement.

524785962. Term of Agreement. The term of this contract shall be from January 01, 2022 through March 1, 2025.

524785963. Allowable Costs. ARCD will reimburse UC actual costs for the performance of work under this agreement in the amount not to exceed **\$105,194 US (One Hundred Five Thousand One Hundred Ninety-Four Dollars)** in accordance with the Subaward Budget incorporated into this agreement as Exhibit C. ARCD shall not be liable for any payment in excess of this amount.

524785964. Payments. ARCD shall reimburse UC for allowable costs incurred by UC under this agreement. Invoices referencing the agreement number and itemizing expenses incurred by major budget category shall be submitted to: Dana Simpson (dana@amadorrccd.org) and amanda@amadorrccd.org All invoices shall include at a minimum current and cumulative costs (including cost sharing), Subaward number, and certification as to truth and accuracy of invoice as required in 2 CFR 200.415. By submitting a signed invoice, the UC certifies that all necessary performance goals have been reached and all activities funded by this subaward were carried out for authorized purposes. UC will submit a final invoice and statement of costs incurred, marked "FINAL", within thirty (30) days after the expiration date of this agreement. All payments shall be considered provisional and subject to adjustment within the total estimated cost in the event such adjustment is necessary as a result of an adverse audit finding against UC. ARCD reserves the right to reject an invoice.

524785965. Principal Contacts. For Technical Matters: ARCD's principal investigator Amanda Plat is responsible for the overall conduct of the project, including its technical monitoring and guidance.

UC's Scott Oneto, is responsible for UC's portion of the project. No substitution may be made of UC's principal investigator without prior written approval from ARCD.

For UC business matters: Kendra Rose, Contracts and Grants Officer, Division of Agriculture and Natural Resources, ANR Building, 2801 Second Street, Davis, California 95618. Phone: (530) 750-1276; e-mail: ktrose@ucanr.edu; ocg@ucanr.edu.

8. Reporting requirements: Performance reports shall be provided to Amanda Watson, in accordance with the Prime Agreement deadlines, attached herewith as Exhibit A and made a part of this agreement.
9. Data, Publications and Copyrights.
 - a. Each party shall have the right to publish and disseminate information derived from the performance of work under this Agreement. Qualification for authorship shall be in keeping with generally accepted criteria. UC's Principal Investigator shall supply a copy of any such publication(s) or reports to ARCD's Principal Investigator for review and comment at least thirty (30) days prior to release
 - b. An acknowledgement of Prime Sponsor's support and a disclaimer must appear in the publication of any material, whether copyrighted or not, based on or developed under this project, as detailed in the Prime Agreement.
 - c. Subject to its legal ability to do so, UC hereby grants ARCD the right to use data generated in the performance of this Agreement for the purpose of education and research or to the extent required to meet ARCD's obligations under the Prime Agreement. UC acknowledges the rights of the U.S. Government to use such data.
 - d. Subject to its legal ability to do so, UC hereby grants to ARCD and the U.S. Government/Prime Sponsor an irrevocable, royalty-free, non-transferable, non-exclusive right and license to reproduce, make derivative works, distribute, display, and perform publicly any copyrights or copyrighted material (including any computer software and its documentation and/ or database) created by UC in the performance of this Agreement for noncommercial purposes within ARCD's mission of teaching, research and public service and to authorize others to do so for federal purposes to the extent required to meet ARCD's obligations under the Prime Agreement.
10. Intellectual Property. The determination of rights in ownership and disposition of inventions resulting from the performance of the Statement of Work ("Subject Inventions") and the administration of patents will be in accordance with 37 CFR 401 and the terms of this Subaward. UC agrees to comply with regulations regarding inventions pursuant to 37 CFR Part 401.
11. Independent Capacity. In the performance of this agreement, UC and the agents and employees of UC shall act in an independent capacity and not as officers or agents of ARCD.
12. Indemnity. UC shall defend, indemnify and hold ARCD, its officers, employees and agents harmless from and against any and all liability, loss, expense (including reasonable attorney's fees), or claims for injury or damages arising out of the performance of this agreement but only in proportion to and to the extent such liability, loss, expense, attorney's fees or claims for injury or damages are caused by or result from the negligent or intentional acts or omissions of UC, its officers, agents or employees.

ARCD shall defend, indemnify and hold UC, its officers, employees and agents harmless from and against any and all liability, loss, expense (including reasonable attorney's fees), or claims for injury or

damages arising out of the performance of this agreement but only in proportion to and to the extent such liability, loss, expense, attorney's fees or claims for injury or damages are caused by or result from the negligent or intentional acts or omissions of ARCD, its officers, agents or employees.

13. Insurance. UC represents that it carries sufficient insurance coverage to comply with the requirements of federal, state and local laws as well as its obligations under this Subaward.
14. Protection from Reprisal. In accordance with 48 CFR 3.908 Pilot Program for Enhancement of Contractor Employee Protections. UC is hereby notified that they are required to:
 - a. Inform their employees working on any Federal award that they are subject to the whistleblower rights and remedies of the pilot program;
 - b. Inform their employees in writing of employee whistleblower protections under 41 U.S.C §4712 in the predominant native language of the workforce; and;
 - c. UC will include such requirements in any agreement made with a subcontractor or subgrantee
15. Audit. UC assures ARCD that it complies with 2 CFR 200 Subpart F and that it will notify ARCD of completion of required audits and of any adverse findings which impact this subaward. UC shall maintain all books, documents, papers, accounting records and other evidence pertaining to costs and disbursements incurred relative to this agreement. UC shall make these materials available for inspection at UC's offices at reasonable times during the performance period of this agreement and for three (3) years from the date of respective disbursements. If ARCD conducts a formal audit of UC's use of funds under this Agreement and the audit reveals deficiencies, ARCD will issue a management decision to the UC based on an evaluation of the audit findings and what corrective action, if any, the UC must implement. UC must initiate and proceed with corrective action as rapidly as possible and corrective action should begin no later than upon receipt of the audit report.
16. Disputes. Resolution of disputes of a technical nature shall be resolved through good faith negotiations. Any dispute arising under or related to this Agreement shall be resolved to the maximum possible extent through negotiations and settlement. Failing settlement, despite good faith efforts by both parties, any such unresolved issues shall be arbitrated in accordance with the American Arbitration Association.
17. Termination. Either party may terminate this agreement for any reason by providing the other party with thirty (30) days advance notice in writing. In the event of termination, UC shall take all reasonable measures to prevent further costs to ARCD under this agreement, and ARCD shall reimburse UC for all costs and uncancellable obligations incurred by UC in the performance of this agreement prior to the date of termination but only up to the undisbursed balance of funding authorized in this agreement.
18. Assignment. Neither party may assign this Subaward or any interest therein without the written consent of the other party.
19. Amendment. This agreement constitutes the entire agreement between the parties regarding the subject matter herein. ARCD may issue non-substantive changes to the Period of Performance and budget Unilaterally. Unilateral modifications shall be considered valid 14 days after receipt unless otherwise indicated by UC. Except as expressly set forth in this section, any modifications to this agreement shall be made in writing and must be signed by the authorized representatives of both parties.
20. Certifications. UC certifies that:
 1. It is not delinquent on the repayment of any federal debt;
 2. It is presently not debarred, suspended, proposed for debarment, declared ineligible, nor voluntarily excluded from covered transactions by any federal department or agency;

3. It is in compliance with the Drug-Free Work Place Act of 1988;
4. It is in compliance with Public Law 101-122, Section 1352 which covers restrictions regarding lobbying;
5. UC shall complete electronic annual representations and certifications at <https://www.sam.gov> (System for Award Management, or SAM) (see FAR 4.1102). SAM includes all registrations and certifications previously found in CCR/FedReg, ORCA, and EPLS.
 - (1) UC shall update the representations and certifications submitted to SAM as necessary, but at least annually, to ensure they are kept current, accurate, and complete. The representations and certifications are effective until one year from date of submission or update to SAM.
 - (2) When any of the conditions in paragraph (b) of the clause at 52.219-28, Post-Award Small Business Program Representation, apply, if UC represented that it was a small business prior to award of this Subaward, it must update the representations and certifications in SAM as directed by the clause. If UC represented that it was other than a small business prior to award of this Subaward, it may update the representations and certifications in SAM as directed by the clause, if its size status has changed since the date of award.

IN WITNESS WHEREOF, the parties have executed this agreement on the day and year written below.

FOR: THE REGENTS OF THE UNIVERSITY OF CALIFORNIA

FOR: AMADOR RESOURCE CONSERVATION DISTRICT

Kimberly Lamar Date
Associate Director, Contracts & Grants
University of California
Agriculture & Natural Resources
2801 Second Street
Davis, CA 95618-7717
Tax ID # 94-6036494
DUNS # 604591925___

Date

Exhibit A
Prime Agreement

Exhibit B Scope of Work

Scott Oneto will serve as the project lead. Other cooperative extension academic personnel that will participate on the project include Dan Macon, UCANR Livestock and Natural Resources Advisor and Susie Kocher, UCANR Forestry and Natural Resources Advisor and Registered Professional Forester (RPF). The academic team will oversee the development of practice standards for mastication and grazing treatments. In addition, the team will oversee the monitoring component which includes prescription definition, plot layout, yearly monitoring, data collection, and data analysis. They will also collaborate with project partners to assist with the educational outreach component of the project including the development and dissemination of handouts, fact sheets, and field tours.

- Working with the RCD and project advisory committee, create localized practice standards for mastication and grazing prescriptions and frequency of application.
- Develop ecological monitoring protocols to collect baseline data and track the effectiveness of prescriptions, changes to vegetation type over time, and environmental health indicators.
- Assist RCD with initial site visits and evaluate properties for mastication and/or grazing treatments.
- Assist in the development of Request for Proposals or Request for Bids.
- Participate in pre-bid meetings with contractors and provide expertise.
- Assist RCD with landowner and community outreach workshops
- Assist RCD with landowner engagement with the project
- Assist RCD, project participants and community members with a post-project forum to gauge interest in the development of a Prescribed Burn Association and/or community grazing projects.
- Participate in post-project forum that focuses on effectiveness of the three treatment types and share information collected during the project

Exhibit C

Budget

	Year 1 1/1/22 - 12/31/22	Year 2 1/1/23 - 12/31/23	Year 3 1/1/24 - 12/31/24	Year 4 1/1/25 - 2/28/25	Total
Salary	\$ 19853	\$ 20448	\$ 21062	\$ 3562	\$ 64,925
Fringe Benefits	\$ 8200	\$ 8700	\$ 9236	\$ 1585	\$ 27,721
Other Costs	\$ 369	\$ 405	\$ 429	\$ 74	\$ 1,277
Indirect Costs	\$ 3411	\$ 3546	\$ 3687	\$ 627	\$ 11,271
Total	\$ 31,833	\$ 33,099	\$ 34,414	\$ 5,848	\$ 105,194

January 01, 2022 through March 1, 2025

Subaward Budget Justification

Salary:

UC ANR Principal Investigator Scott Oneto will devote 5% effort. Dan Macon and Susie Kocher will devote 7% effort. A detailed breakdown of the budget is included.

Project Title: Jackson Creek Forest Health Project																
Sponsor: Amador Resource Conservation District																
PI Name: Scott Oneto																
Unit Name: UCCE Central Sierra																
Start Date: 1/1/2022		Number of Months in Each Budget Period:		Period 1		Period 2		Period 3		Period 4		Period 5		Total		
Federal / Federal Flow-Thru? No		CA State (not Flo) No		12		12		12		2		0				
				12/31/2022		12/31/2023		12/31/2024		2/28/2025						
Salary																
Name / Role		Annual Salary	% Effort Per Each Budget Period					Salary Escalation								
			Per 1	Per 2	Per 3	Per 4	Per 5									
1	Scott Oneto	120,700	5.0%	5.0%	5.0%	5.0%		Fiscal Year	3%	\$ 6,126	\$ 6,309	\$ 6,499	\$ 1,099	\$ -	\$ 20,033	
2	Dan Macon	81,100	7.0%	7.0%	7.0%	7.0%		Fiscal Year	3%	\$ 5,762	\$ 5,935	\$ 6,113	\$ 1,034	\$ -	\$ 18,844	
3	Susie Kocher	112,100	7.0%	7.0%	7.0%	7.0%		Fiscal Year	3%	\$ 7,965	\$ 8,204	\$ 8,450	\$ 1,429	\$ -	\$ 26,048	
4								Fiscal Year	3%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Salaries										\$ 19,853	\$ 20,448	\$ 21,062	\$ 3,562	\$ -	\$ 64,925	
Benefits																
			Includes projected FY increases													
Name / Role		Select Group	Per 1	Per 2	Per 3	Per 4	Per 5									
1	Scott Oneto	A	40.70%	41.90%	43.20%	44.50%	44.50%	44.50%		\$ 2,530	\$ 2,684	\$ 2,850	\$ 489	\$ -	\$ 8,553	
2	Dan Macon	A	40.70%	41.90%	43.20%	44.50%	44.50%	44.50%		\$ 2,380	\$ 2,525	\$ 2,681	\$ 460	\$ -	\$ 8,046	
3	Susie Kocher	A	40.70%	41.90%	43.20%	44.50%	44.50%	44.50%		\$ 3,290	\$ 3,491	\$ 3,705	\$ 636	\$ -	\$ 11,122	
4		Select	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5		Select	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Benefits										\$ 8,200	\$ 8,700	\$ 9,236	\$ 1,585	\$ -	\$ 27,721	
Total Personnel Costs										\$ 28,053	\$ 29,148	\$ 30,298	\$ 5,147	\$ -	\$ 92,646	
Other Costs																
1	GAEL		177.0%	195.0%	200.9%	206.9%	206.9%	206.9%		369	405	429	74	\$ -	\$ 1,277	
Total Other Costs										\$ 369	\$ 405	\$ 429	\$ 74	\$ -	\$ 1,277	
Total Direct Cost										\$ 28,422	\$ 29,553	\$ 30,727	\$ 5,221	\$ -	\$ 93,923	
Indirect Costs																
Project Type: Other Sponsored Activity - Off Campus																
Choose Base: Total Direct Cost																
Total Indirect Cost																
Total Cost										\$ 31,833	\$ 33,099	\$ 34,414	\$ 5,848	\$ -	\$ 105,194	
Is there a Maximum Amount you can't exceed? If yes, enter here:																
Difference between Total Cost and Maximum Amount: \$ -																

Fringe Benefits:

Fringe benefits are calculated in accordance with our federally negotiated rate agreement. The current rate is 40.7% for academics and includes projected increases July 1 each year.

Indirect Costs:

Indirect Costs are calculated at the capped rate of 12% in accordance with CalFire grant applications. This rate is lower than our federally negotiated indirect cost rate agreement.