

OFFICERS

Carl Ribaldo, President
Shelly Thomsen, Vice President
Harold Singer, Treasurer

DIRECTORS

Martin Goldberg
Jason Burke

TAHOE RESOURCE CONSERVATION DISTRICT
BOARD OF DIRECTORS MEETING
Tuesday, August 11, 2020
Location: Teleconference – See Below
South Lake Tahoe, CA 96150
10:00 AM – 1:00 PM

AGENDA

IMPORTANT NOTICE REGARDING COVID-19 AND TELECONFERENCED MEETINGS:

Based on the mandates by the Governor in Executive Order N-33-20 and the County Public Health Officer to shelter in place and the guidance from the CDC, to minimize the spread of the coronavirus, please note the following changes to the District's ordinary meeting procedures:

- The District offices are not open to the public at this time. (See the District's Promulgation of Rules and Orders)
- The meeting will be conducted via teleconference using Zoom. (See Executive Order N-29-20)
- All members of the public seeking to observe and/or to address the local legislative body may participate in the meeting telephonically or otherwise electronically in the manner described below.

HOW TO OBSERVE THE MEETING

Telephone: Listen to the meeting live by calling Zoom at (669) 900-6833 or (346) 248-7799. Enter the Meeting ID# 993-703-0547 followed by the pound (#) key. More phone numbers can be found on Zoom's website at <https://zoom.us/j/9937030547> if the line is busy. Enter Password (if required): 749701

Computer: Watch the live streaming of the meeting from a computer by navigating to <https://us04web.zoom.us/j/9937030547> using a computer with internet access that meets Zoom's system requirements (see <https://support.zoom.us/hc/en-us/articles/201362023-System-Requirements-for-PC-Mac-and-Linux>). Enter Password (if required): 749701

Mobile: Log in through the Zoom mobile app on a smartphone and enter Meeting ID# 993-703-0547, Enter Password (if required): 749701.

HOW TO SUBMIT PUBLIC COMMENTS:

Before the Meeting: Please email your comments to admin@tahoercd.org, write "Public Comment" in the subject line. In the body of the email, include the agenda item number and title, as well as your comments. If you would like your comment to be read aloud at the meeting (not to exceed five minutes at staff's cadence), prominently write "Read Aloud at Meeting" at the top of the email. All comments received before 5:00 PM on the day before the meeting will be held, will be included as an agenda supplement on the District's website under the relevant meeting date and provided to the Board at the meeting. Comments received after this time will be treated as contemporaneous (Telephonic / Electronic Comments).

Telephonic / Electronic Comments: During the meeting, the Board President or designee will announce the opportunity to make public comments and identify the cut off time for submission. A short recess (generally less

than 10 minutes) will take place during the time public comment is open to allow the comments to be collected. Please email your comments to admin@tahoercd.org, write "Public Comment" in the subject line. In the body of the email, include the agenda item number and title, as well as your comments. Once the public comment period is closed, all comments timely received will be read aloud by staff. Comments received after the close of the public comment period will be added to the official record after the meeting.

ACCESSIBILITY INFORMATION:

Board Meetings are accessible to people with disabilities and others who need assistance. Individuals who need special assistance or a disability-related modification or accommodation (including auxiliary aids or services) to observe and/or participate in this meeting and access meeting-related materials should contact Nicole Cartwright, Executive Director, at least 48 hours before the meeting at (530) 543-1501 ext. 111 or ncartwright@tahoercd.org. Advanced notification will enable the District to swiftly resolve such requests to ensure accessibility.

PUBLIC RECORDS

Public Records that relate to any item on the open session agenda for a meeting are available for public inspection. Those records that are distributed after the agenda posting deadline for the meeting are available for public inspection at the same time they are distributed to all or a majority of the members of the Board. The documents will be made available on the Tahoe RCD Website: www.tahoercd.org.

Agenda Posted: TRCD Administrative Office and www.tahoercd.org

AGENDA

	<u>RECOMMENDATION</u>	<u>PAGE</u>
I. CALL TO ORDER		
II. DIRECTORS' ROLL CALL		
III. COMMUNICATIONS FROM AUDIENCE		
This is an opportunity for members of the public to address the Board on any short non-agenda items that are within the subject matter jurisdiction of the District. No discussion or action can be taken on matters not listed on the agenda, per the Brown Act. Each member of the public who has submitted a comment shall be allotted five minutes.		
IV. CHANGES OR ADDITIONS TO THE AGENDA		
V. APPROVAL OF THE AGENDA	Action/Approve	
VI. FINANCIALS		
1. Financials through June 2020	Discussion Only	1-5
2. Invoice Transmittals	Action/Approve	6-10
• Accounts Payable		
7/1/20		
7/7/20		
7/21/20		
• Partners Payable		
7/1/20		
7/7/20		
3. Bank Reconciled Cash Statements (No submission this month)	Discussion Only	

VII. NRCS (Bulleted items will be discussed however no action will be taken)

- | | | |
|-------------------|-----------------|---|
| 1. General Update | Discussion Only | - |
|-------------------|-----------------|---|

VIII. CONSENT AGENDA

- | | | |
|--|----------------|-------|
| 1. July 14, 2020 Board Meeting Minutes | Action/Approve | 11-14 |
| 2. August 6, 2020 Finance and Operations Meeting Minutes | | |

IX. CONSENT FORWARD

X. REPORTS (Bulleted items will be discussed however no action will be taken)

- | | | |
|---|-----------------|-------|
| 1. Executive Director July 2020
Activity Report – Nicole Cartwright <ul style="list-style-type: none">District Indirect Cost Rate Status Update | Discussion Only | 15-16 |
| 2. Program Manager July 2020
Activity Report – Andrea Buxton | Discussion Only | 17-18 |
| 3. Program Manager July 2020
Activity Report – Nicole Shaw <ul style="list-style-type: none">Tahoe Home Retrofit workshop success | Discussion Only | 19-20 |
| 4. Program Manager July 2020
Activity Report – Chris Kilian <ul style="list-style-type: none">Status of COVID watercraft inspection station operations and future plans | Discussion Only | 21-22 |
| 5. Program Manager July 2020
Activity Report – Andrew Schurr <ul style="list-style-type: none">Johnson Meadow planning and outreach update and the first digital outreach event August 18thLocal jurisdictions have been convened to help communicate and manage illegal camping in Johnson Meadow and elsewhereSuccessful Forest Stewardship day volunteer event with appropriate Covid-19 safety protocols | Discussion Only | 23 |

XI. NEW BUSINESS

- | | | |
|---|-----------------|-------|
| 1. Tahoe RCD FY 20/21 Auditor Recommendation and Selection | Action/Approve | 24-45 |
| 2. Agreement #CTA 20018R between Tahoe RCD and California Tahoe Conservancy for continued wildlife surveys in the amount of \$92,000.00 | Action/Approve | 46-63 |
| 3. Appoint Nicole Cartwright as El Dorado Savings Bank CARCD Central Sierra Account Signer | Action/Approve | 64 |
| 4. Incorporating Diversity, Equity and Inclusion into Tahoe RCD Strategic Plan | Discussion Only | 65-69 |

XII. OLD BUSINESS

None

XIII. CLOSING STATEMENTS (Statements from the Board and Staff no discussion is permitted)

XIV. ADJOURNMENT

Tahoe Resource Conservation District

Balance Sheet

As of June 30, 2020

	Jun 30, 20
ASSETS	
Current Assets	
Checking/Savings	
0101 · EDC	3,319.89
0102 · Petty Cash	250.00
0103 · JPMorgan Chase	1,010,896.54
Total Checking/Savings	1,014,466.43
Accounts Receivable	
1000 · Accounts Receivable	340,987.74
Total Accounts Receivable	340,987.74
Other Current Assets	
0142 · Prepaid Health Insurance	83,541.49
0144 · Prepaid Rent	6,001.10
0150 · Prepaid Workers Comp	-10,176.96
1001 · Retention Receivable	25,286.36
1002 · Other Receivables	-1,507.00
12000 · Undeposited Funds	67,106.48
Total Other Current Assets	170,251.47
Total Current Assets	1,525,705.64
Fixed Assets	
0160 · Fixed Assets - Equipment	15,405.00
0162 · Fixed Assets - Computers	46,715.00
0163 · Accrued Depreciation	-95,672.00
0164 · Fixed Assets - Furniture	26,922.00
0166 · Fixed Assets - Autos	54,711.00
0167 · Leasehold Improvement	15,260.00
Total Fixed Assets	63,341.00
TOTAL ASSETS	1,589,046.64
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
0202 · Accounts Payable	15,633.74
0203 · Partners Payable	291,532.32
0214 · Sales Tax Payable	979.77
Total Accounts Payable	308,145.83
Credit Cards	
0204 · US Bank Credit Card	35,179.87
Total Credit Cards	35,179.87
Other Current Liabilities	
0159 · Comp Abs Liability	68,467.06
0211 · Accrued Payroll	70,782.02
0213 · Unearned Revenue - Advances	81,375.24
0217 · Unearned Revenue- 120 Days	-1,445.84
0219 · Partners Retentions Payable	47,847.69
0220 · State/Local Income Tax Payable	-8,996.56
0221 · Deferred Revenue - Retention	25,286.36
Total Other Current Liabilities	283,315.97
Total Current Liabilities	626,641.67
Total Liabilities	626,641.67
Equity	
0340 · Capital Assets	63,341.00

11:43 AM

08/06/20

Accrual Basis

Tahoe Resource Conservation District

Balance Sheet

As of June 30, 2020

	Jun 30, 20
0350 · Fund Balance	858,794.58
0360 · Previous Year's Adjustment	-1,960,238.58
32000 · Retained Earnings	2,675,500.89
Net Income	-674,992.92
	<hr/>
Total Equity	962,404.97
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TOTAL LIABILITIES & EQUITY	1,589,046.64
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Tahoe Resource Conservation District

Profit & Loss

June 2020

	Jun 20	Jul '19 - Jun 20
Ordinary Income/Expense		
Income		
1100 · EDC Property Tax;Current Secure	0.00	82,869.79
1160 · Placer County Taxes	0.00	29,032.48
1170 · Placer County Property Tax	81.82	42,799.34
1177 · EDC Interest Earnings	0.00	9,754.58
1178 · US Bank Credit Incentive	428.81	2,489.80
1200 · Grant Revenues		
1200.75 · CTC SRP 16	0.00	24,211.75
1200.76 · NDSL AIS-16 Grant Revenue	0.00	5,738.30
1200.83 · CTC AIS 16	0.00	115,330.98
1200.84 · PROP 84 R3	0.00	259,732.75
1200.86 · STPUD P84 R3	0.00	96,198.62
1200.87 · SWRCB SWP	0.00	2,181.82
1200.88 · SNPLMA Fire	0.00	526,996.26
1200.92 · Placer SWP 17	0.00	23,831.29
1200.93 · EDC SWP 17	0.00	13,632.85
Total 1200 · Grant Revenues	0.00	1,067,854.62
1201 · Grant Revenues - 2		
1201.03 · NRCS 004	0.00	4,680.96
1201.07 · EPCCHOA	0.00	1,983.89
1201.08 · NDSL AIS 18	0.00	8,332.31
1201.09 · NRCS 040	0.00	7,266.86
1201.11 · CTCJPA-18-301	0.00	19,938.60
1201.12 · CTCJPA-18-001	0.00	4,164.87
1201.14 · CTC Polaris 18	0.00	105,619.85
1201.16 · CTC AIS EM 17	0.00	17,671.84
1201.17 · CTC Monitoring 18	0.00	8,361.15
1201.18 · EDC EC 18	0.00	106,972.85
1201.19 · CTC AIS Collab	0.00	420,005.18
1201.24 · Douglas SWP 19	0.00	8,119.61
1201.25 · Washoe SWP 19	0.00	13,642.26
1201.26 · CSLT SWP 19	0.00	18,680.54
1201.27 · NDOT SWP 19	0.00	23,917.56
1201.28 · NDOT SR431	0.00	11,844.19
1201.29 · TRPA 19	0.00	485,063.62
1201.31 · BOR JM	0.00	118,260.75
1201.33 · NDSL AIS 19	0.00	4,900.55
1201.34 · CTCJPA-19-301	0.00	76,499.06
1201.35 · CTCJPA-19-001-0140	0.00	1,408.20
1201.36 · CTC RR 19	0.00	14,201.62
1201.37 · Calfire HRREV 19	0.00	4,145.70
1201.38 · CTC JPA 19-001	0.00	135,504.06
1201.39 · Calfire PAP 19	0.00	10,266.11
1201.40 · CALTRANS SWP 19	0.00	20,210.09
1201.41 · TRPA NDSL 19 M	0.00	8,746.37
1201.42 · TRPA 20	0.00	131,723.17
1201.43 · Douglas SWP 20	0.00	5,095.05
1201.44 · CSLT SWP 20	0.00	5,150.73
1201.45 · RCPP 19	0.00	162.40
1201 · Grant Revenues - 2 - Other	0.00	23,544.50
Total 1201 · Grant Revenues - 2	0.00	1,826,084.50
1250 · Contributions	0.00	271.00
1500 · Administration Income		
1500.26 · NDSL AIS-16	0.00	286.92
1500.27 · CTC SRP 16	0.00	2,421.18
1500.34 · CTC AIS 16	0.00	9,002.89
1500.35 · CTC UVL	0.00	2,530.21
1500.37 · Placer SWP 17	0.00	3,574.69
1500.38 · EDC SWP 17	0.00	13,762.07
1500.47 · NDSL AIS 18	0.00	416.62
1500.49 · CTCJPA-18-301	0.00	2,273.76
1500.50 · CTCJPA-18-001	0.00	624.73

Tahoe Resource Conservation District

Profit & Loss

08/06/20

June 2020

Accrual Basis

	Jun 20	Jul '19 - Jun 20
1500.52 · CTC Polaris 18	0.00	1,477.26
1500.53 · CTC AIS EM 17	0.00	1,767.19
1500.54 · CTC Monitoring 18	0.00	507.82
1500.55 · EDC EC 18	0.00	4,529.58
1500.58 · Douglas SWP 19	0.00	13,427.04
1500.59 · Washoe SWP 19	0.00	13,763.72
1500.60 · CSLT SWP 19	0.00	2,802.08
1500.61 · NDOT SWP 19	0.00	3,587.63
1500.62 · NDOT SR431	0.00	406.28
1500.64 · CTCJPA-19-301	0.00	11,407.59
1500.65 · CTCJPA-19-001-0140	0.00	211.23
1500.66 · NDSL AIS 19	0.00	245.04
1500.67 · CTC RR 19	0.00	1,703.31
1500.68 · CTCJPA 19-001	0.00	20,286.32
1500.69 · TRPA CALFIRE 19	0.00	2,369.94
1500.70 · BOR JM	0.00	8,822.18
1500.71 · Calfire HRREV 19	0.00	497.49
1500.72 · Calfire PAP 19	0.00	1,231.93
1500.73 · CALTRANS SWP 19	0.00	3,031.51
1500.74 · Douglas SWP 20	0.00	764.26
1500.75 · CSLT SWP 20	0.00	772.61
1500 · Administration Income - Other	0.00	4,158.12
Total 1500 · Administration Income	0.00	132,663.20
1600 · CTCJPA Vehicle Maintenance	0.00	1,343.14
1945 · Other Income - Employee Health	887.14	887.14
Total Income	1,397.77	3,196,049.59
Gross Profit	1,397.77	3,196,049.59
Expense		
3000 · Gross Wages	174,045.87	1,457,362.66
3020 · Retirement Expense		
3020.1 · CalPERS Unfunded Liability	0.00	22,740.00
3020 · Retirement Expense - Other	22,095.74	120,439.46
Total 3020 · Retirement Expense	22,095.74	143,179.46
3021 · OASDI Expense	11,409.88	89,683.08
3022 · Medicare Expense	2,444.11	20,630.04
3023 · Employee CalPERS	-6,414.68	-35,197.96
3024 · CA SDI Employer	0.00	1,490.87
3025 · Employee Nationwide	1,450.44	0.00
3040 · Employer Health Insurance	3,439.35	74,800.78
3041 · SUI	2,622.50	20,959.26
3042 · Employee Health	-3,403.42	-19,700.95
3050 · Comp Abs Expense	8,617.48	70,865.76
3060 · Workers Compensation	5,012.25	66,251.97
3080 · Employee Benefits - Travel	0.00	4,375.00
3090 · Paychex Expense	706.29	2,682.95
3095 · FIT Liability	-1,356.24	-5,685.97
4010 · Advertisement	2,120.00	12,259.17
4040 · Telephone	1,291.28	13,346.97
4060 · Meeting Expense	0.00	1,167.05
4085 · Refuse Disposal	0.00	7.05
4100 · Insurance	121.43	25,432.74
4140 · Equipment Maintenance	3,885.05	15,785.51
4161 · Vehicle Maintenance	280.94	4,240.36
4220 · Membership / Dues	0.00	10,665.51
4240 · Miscellaneous Expense	0.00	12.00
4250 · Licenses and Permits	0.00	14,609.25
4260 · Office Expense	397.26	7,165.25
4261 · Postage	50.33	905.34
4262 · Software Expense	1,507.39	2,403.36
4266 · Printing	4,820.74	14,685.20
4300 · Professional Fees		

Tahoe Resource Conservation District

Profit & Loss

08/06/20

June 2020

Accrual Basis

	Jun 20	Jul '19 - Jun 20
4300.04 · GriffinSystems, Inc.	125.00	1,343.75
4300.10 · Tahoe Marine & Excavating	0.00	6,040.00
4300.11 · Platinum Advisors, LLC	500.00	6,000.00
4300.14 · Cody's Tree Service	0.00	1,800.00
4300.17 · Platinum Consulting Group	0.00	10,393.75
4300.18 · Eide Bailly	1,763.65	4,279.00
4300.19 · Premier Water Cleaning Systems	170.00	170.00
4300.20 · Lakeside Specialized Transporta	656.25	656.25
Total 4300 · Professional Fees	3,214.90	30,682.75
4305 · Audit Fees	0.00	17,600.00
4313 · Legal Services	350.00	5,275.12
4420 · Rents & Leases; Equipment	2,009.79	7,641.40
4440 · Rent; Building	0.00	56,518.74
4462 · Computer Equipment	0.00	2,526.27
4500 · Project / Grant Supplies	10,444.20	164,243.64
4501 · Contract Project		
4501.03 · Hauge Brueck Associates	9,713.50	150,272.65
4501.06 · TCPUD	0.00	3,013.35
4501.14 · Sierra Nevada Alliance	0.00	13,750.00
4501.19 · Truckee Rvr Watershed Council	0.00	50,981.60
4501.20 · UC Davis	3,634.62	72,861.98
4501.21 · UNR	14,166.55	109,385.16
4501.29 · STPUD	0.00	109,924.93
4501.30 · Nevada Tahoe Conservation Dist	0.00	1,797.07
4501.31 · Strassenburgh/High Sierra Water	4,320.00	9,179.31
4501.35 · Marine Taxonomic Serv (MTS)	13,362.50	157,448.75
4501.37 · North Tahoe FD	0.00	133,283.57
4501.38 · North Lake Tahoe FPD	0.00	141,001.01
4501.39 · Balance Hydrologics	14,512.50	73,736.18
4501.4 · Clean Tahoe Program	1,530.20	7,191.75
4501.40 · Tahoe Douglas FPD	0.00	38,349.65
4501.41 · American Rivers	0.00	8,573.52
4501.42 · Alpine Watershed Group	0.00	13,278.99
4501.46 · Brontosaurus LLC	0.00	7,020.00
4501.48 · SDBX	1,889.80	6,137.30
4501.49 · Geosyntec Consultants, Inc.	0.00	13,414.50
4501.5 · DRI	3,327.42	18,543.63
4501.50 · CA State Parks & Recreation	0.00	18,677.40
4501.51 · Zephyr Collaboration, LLC	0.00	9,663.80
4501.91 · Ascent Environmental	84,554.75	323,007.07
4501.93 · Turner & Associates	0.00	392.00
4501.97 · Environmental Incentives	0.00	17,411.15
4501 · Contract Project - Other	7,862.97	11,475.77
Total 4501 · Contract Project	158,874.81	1,519,772.09
4502 · Education and Outreach	2,759.16	5,291.63
4503 · Staff Development	0.00	3,339.57
4540 · Professional Development	0.00	1,800.00
4600 · Transportation / Travel	0.00	1,506.75
4602 · Mileage	930.39	3,569.99
4606 · Fuel Expense	2,559.48	11,586.00
4607 · Fines Fees and Penalties	0.00	2,449.77
6040 · ULM Capital Outlay	817.81	9,520.05
6043 · ULM Deferred Maintenance	3,628.34	4,961.10
6600 · ULM Support	2,609.51	8,165.74
6610 · CTCJPA Vehicle Mainten	0.00	136.19
6920 · Bank Charges	0.00	74.00
Total Expense	423,342.38	3,871,042.51
Net Ordinary Income	-421,944.61	-674,992.92
Net Income	-421,944.61	-674,992.92



Tahoe RCD Transmittal Request

Date:	7/21/2020		Document Total:	
Prepared By:	Sarah Bauwens			\$ 2,316.39
Contact Phone:	530-543-1501 ext.106			

I HEREBY CERTIFY THAT THE INVOICE(S) LISTED BELOW WERE NECESSARY FOR USE BY THE DISTRICT AND HAVE BEEN DELIVERED OR PERFORMED AND THAT NO PRIOR CLAIM HAS BEEN PRESENTED FOR SAID ARTICLES OR SERVICES:

Authorizing Signatures:[illegible]

Tahoe Resource Conservation District

Board Meeting Minutes

Tuesday July 14, 2020

Attendees:

District Directors:

Carl Ribaudo, President
Shelly Thomsen, Vice President
Harold Singer, Treasurer
Martin Goldberg
Jason Burke

District Staff:

Nicole Cartwright, Executive Director
Mollie Hurt, Director of Programs
Tori Walton, Director of Finance and Administration
Meg Peart, Human Resources/Grant Manager
Chris Kilian, Program Manager
Andrew Schurr, Program Manager
Nicole Shaw, Program Manager

Guests:

Livy Coe - NRCS
Cindy Byerrum – Eide Bailly
Paul Menard – Nationwide Retirement Solutions

I. Call to Order

President Ribaudo called the meeting to order at 10:02 a.m. The meeting was held via Zoom Teleconference.

II. Directors' Roll Call

Present: President Ribaudo, Vice President Thomsen, Treasurer Singer, Director Goldberg, & Director Burke.

III. Changes or Additions to the Agenda

None

IV. Approval of the Agenda

Motion by Vice President Thomsen, Seconded by Director Burke; President Ribaudo, Vice President Thomsen, Treasurer Singer, Director Goldberg, & Director Burke, voted yes, for approval of the agenda.

XI. Financials

1. Financials through May 2020

Motion by Vice President Thomsen, seconded by Director Goldberg; President Ribaudo, Vice President Thomsen, Treasurer Singer, Director Goldberg & Director Burke, voted yes, for approval of the financials through May 2020.

2. Invoice Transmittals

Motion by Vice President Thomsen seconded by Director Burke; President Ribaldo, Vice President Thomsen, Treasurer Singer, Director Goldberg & Director Burke, voted yes, for approval of the invoice transmittals.

3. Bank Reconciled Cash Statements

None

XII. NRCS

None

XIII. Consent Agenda

Motion by Director Burke, seconded by Vice President Thomsen; President Ribaldo, Vice President Thomsen, Treasurer Singer, Director Goldberg, & Director Burke, voted yes, to approve the consent agenda.

XIV. Consent Forward

XIV. Reports

- | | |
|--|-------------------------------------|
| 1. Executive Director June 2020 | Activity Report – Nicole Cartwright |
| • Final Polaris Creek Feasibility Study | |
| 2. Program Manager June 2020 | Activity Report – Nicole Shaw |
| • Tahoe Home Retrofit Guide publication | |
| 3. Program Manager June 2020 | Activity Report – Chris Kilian |
| • Status of COVID operations and future plans | |
| 4. Program Manager June 2020 | Activity Report – Andrew Schurr |

XIV. New Business

1. **Nationwide Guaranteed Minimum Interest Rate Change**
Motion by Vice President Thomsen, seconded by Director Goldberg; President Ribaldo, Vice President Thomsen, Treasurer Singer, Director Goldberg and Director Burke, voted yes, to approve option two of the Nationwide Guaranteed Minimum Interest Rate Change, dependent on staff approval.
2. **Nationwide Investment Fund plan change**
Motion by Vice President Thomsen, seconded by Director Burke; President Ribaldo, Vice President Thomsen, Treasurer Singer, Director Goldberg and Director Burke, voted yes, to approve the Nationwide investment fund plan change, dependent on staff approval.
3. **Review monthly and quarterly financial reporting documents for Board presentation**
Motion by Vice President Thomsen, seconded by Director Burke; President Ribaldo, Vice President Thomsen, Treasurer Singer, Director Goldberg, and Director Burke, voted yes, to approve the new format for presentation of the monthly and quarterly financial reporting documents.

XIV. Old Business

None

XIV. Closing Statements

President Ribaudo stated that when it comes to planning and strategy the District is in the right direction. The next three to four years will be unlike anything that has been experienced in the past. Time spent strategizing and planning is very beneficial and he supports all District planning efforts.

XIV. Adjournment

Motion by Vice President Thomsen, seconded by Treasurer Singer; President Ribaudo, Vice President Thomsen, Treasurer Singer, Director Goldberg and Director Burke, voted to adjourn at approximately 11:18 a.m.

Carl Ribaudo, President

Tori Walton, Executive Assistant

**Tahoe Resource Conservation District
Finance and Operations Committee Meeting Minutes
Thursday, August 6, 2020**

Attendees:

District Directors: Harold Singer, Treasurer
Jason Burke, Director

District Staff: Nicole Cartwright, Executive Director
Tori Walton, Director of Finance and Administration
Meg Peart, Grant Manager/Human Resources

Guests: None

I. Call to Order

Treasurer Singer called the meeting to order at 9:03 a.m. The meeting was held via Zoom Teleconference.

II. Directors' Roll Call

Present: Treasurer Singer, Director Burke

III. Communications from Audience – Brief Non-Agenda Items

None

IV. Changes or Additions to the Agenda

None

V. Approval of the Agenda

Motion by Director Burke, seconded by Treasurer Singer; Treasurer Singer and Director Burke, voted yes, to approve the agenda.

VI. New Business

1. FY 20/21 Tahoe RCD Auditor Interview Recap and Review

Tahoe RCD staff will ask Nigro and Nigro to provide documentation from their auditing entity that their deficiencies were corrected.

Tahoe RCD staff will contact references for Nigro and Nigro.

VII. Adjournment

Director Burke adjourned the meeting at 9:30am.

Carl Ribaudo, President

Tori Walton, Executive Assistant



Date: August 5, 2020

To: Tahoe RCD Board of Directors

From: Nicole Cartwright, Executive Director

July 2020 Staff Report

Recommendation:

It is recommended the Board read and file this staff report.

COVID-19 Response and Organizational Update

Tahoe RCD continues to respond, plan, and react to the constant changes related to the COVID-19 pandemic. Most staff are continuing to work from home, but office and vehicle use are high with the peak of the field season.

Administrative

Staff are busily cranking out end of the fiscal year invoices and reports. Staff are working on revising the personnel policy manual to provide clarity and consistency. The revised version will be brought to the board after legal review. Staff reviewed proposals for auditors and interviewed four finalists. Staff started looking into filing for a Federally approved Indirect Cost Rate. Our CPA suggested we run our draft proposal by a colleague of hers from NBS that has helped many clients with cost allocation plans and ICRs to make sure it is compliant. Staff will use the template from Department of Interior and have reviewed before submitting. We must file by December 31.

Special Projects

Website Redesign and ADA Compliance

Staff received 13 proposals and interviewed the top four. Sandbox Studio was selected to redesign our website. The kickoff meeting, Discovery Phase, will take place in early August with the final product scheduled to be completed by January 2021.

Outreach and Partnership Development with Public and Private Partners

Here is a summary of interactions with partners and working groups in *July*:

- Met with Terry Watt, Tahoe Fund board member and environmental lawyer to discuss potential mitigation credits program for Johnson Meadow.
- Attended a CalPERS webinar providing an overview of recession/COVID impacts on pension, understanding risk and tools available to help members.
- Attended TRPA Governing Board Meeting, specifically for discussion on AIS control in the Tahoe Keys
- Attended the Future of Landscape Conservation: A Virtual Policy Forum hosted by the Network for Landscape Conservation.

Funding

Secured

None at this time

Submitted/In Progress

Stimulus drill projects to California Tahoe Conservancy and Tahoe Alliance – included JM design, Polaris Creek planning, AIS prevention and control, stormwater infrastructure maintenance program, pavement condition continuation, land management needs for JM, forest management plan for JM, invasive fish control.

Rejected

None at this time.

Partnerships/Collaborations

California Tahoe Alliance – The Alliance is working on a priority list for EIP and potential stimulus funding from State (overlap with Conservancy) and Federal funding. The Alliance agreed upon a set of metrics to rank the priority projects. Metrics include funding status, shovel ready, matches state priorities, etc. Staff will lead the prioritization of natural resource projects in August with the Natural Resource subcommittee. Projects in the Forest Health, AIS, Watershed Restoration, and Stormwater Treatment/Erosion Control categories, totaling over \$75 million.

California Association of RCD – Staff attended the first interactive webinar on Diversity, Equity and Inclusion hosted by CARCD on July 22nd. Tahoe RCD will remain engaged on DEI endeavors with CARCD and ways to incorporate into Tahoe RCD operations, strategic plan and culture. SAVE THE DATE: CARCD will be hosting their annual conference virtually, November 12- 24, 2020.

Financial Implications: None at this time

Attachments: None at this time



Date: August 11, 2020

To: Tahoe RCD Board of Directors

From: Andrea Buxton – Stormwater Program Manager

July 2020 Staff Report - Stormwater

Recommendation:

It is recommended the Board read and file this staff report.

Stormwater Monitoring

Though we've had very little precipitation this summer, July did bring a thunderstorm cycle that resulted in sampling at all sites except Lakeshore, Tahoma, and Tahoe City. General tasks such as data entry, data management and preliminary QAQC continues as usual.

Concerns outlined in the memo received from the 7 implementing jurisdictions (Implementers' Monitoring Program or IMP) regarding programmatic concerns such as the budget, invoicing, the efficacy of the data management system, and the number of sites that are monitored were resolved with a response to the memo and a virtual meeting. Budget revisions will be considered for 2022, invoices will be more transparent and include a progress report every quarter, and a new monitoring site may be selected or an old one eliminated.

Pavement Improvement Planning Proposal

A revised pavement proposal was submitted to CTC on May 29, 2020 and was well received. Though the CTC has reserved a space in their budget to fund the project, we haven't heard a final determination yet.

Water Conservation

Analysis of 10 years' worth of single-family residential water consumption data from the North Tahoe PUD has been completed. Staff identified the top 200 summer season water consumers in the single-family residential category, developed 200 personalized graphs for each parcel showing their consumption against median consumption, and completed 200 individual letters to each homeowner that included their graph, their average summer consumption, and a call to action to utilize the smart controller rebate program offered by North Tahoe PUD to reduce water consumption. Analysis of multi-family and commercial properties that over irrigate common areas, and identification of the second homeowners that consume no water during the winter season is ongoing. The parcels that heavily irrigate will receive letters to urge them to participate in the smart controller rebate program. The homeowners that don't use their homes in the winter will receive letters encouraging them to winterize their homes for maximum energy efficiency.

Staff received data from STPUD for CSLT public parcel water consumption. Preliminary calculations have begun for pre and during project years. Post project data will be requested at the end of September so that efficiency can be calculated before and after installation of smart meters last summer.

Wildlife Crews

The stormwater program manager has taken over management of the wildlife crews. This is in an effort to fill funding gaps but also to begin development of a technical services program. Wildlife surveys were successful this summer and are beginning to wind down. Staff still needs to enter a significant amount of data, analyze the data and complete reporting. A new contract for the remainder of this season plus the summer season for surveys on parcels being treated for fuels reduction supported by FEMA was executed at the end of July in the amount of \$39,100.

Stormwater Resource Plan

The final Enhanced Stormwater Resource Plan (ESRP) was submitted to the CTC on May 19, 2020. It outlined the need for improved project and program assessment protocols and recommended the use of results chains and revised performance measures (PMs). A meeting with TRPA in June to discuss Tahoe RCD involvement in working with EIP working groups to inform them of the suggested process, help them develop results chains and appropriate PMs for their focus areas, and integrate the new process into the EIP Update and eventually into LTInfo was promising, but no scope of work, budget, or contract has yet been developed.

Financial Implications: \$39,100 for wildlife surveys on parcels requiring fuels reduction supported by FEMA.

Attachments: none.



Date: August 5, 2020

To: Tahoe RCD Board of Directors

From: Nicole Shaw – Landscape Conservation Program Manager

July 2020 Staff Report

Recommendation:

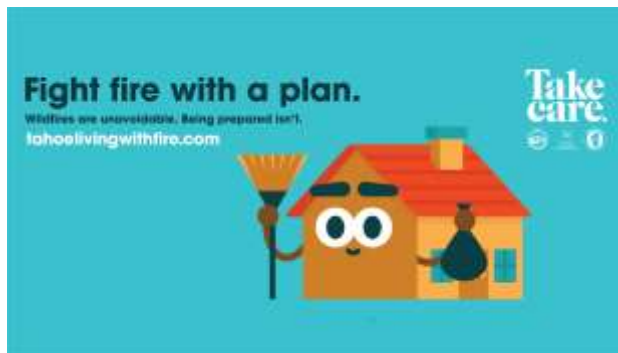
It is recommended the Board read and file this staff report.

Programs and Projects

Landscape Conservation

Tahoe Network of Fire Adapted Communities

FAC program staff supported a successful Tahoe Wildfire Awareness month throughout July. Though no in-person outreach events were held this year, a successful social media campaign was launched and the annual Tahoe WAM banners feature the wildfire preparedness Take Care messaging that the FAC program team lead over the winter.



Tracking metrics on social media indicate our efforts are working. On Instagram we've increased our followers by 64% since January and have 511 followers. During the month of July 2020 on Tahoe Living With Fire Facebook:

- page views increased by 297%
- page previews increased by 131%
- page likes increased by 300%
- page follows increased by 276%
- post reach increased by 163%
- post engagement increased by 188%

The Tahoe Home Retrofit Workshop was held on July 28th. Over 400 individuals registered for the webinar and peak attendance during the event was 192 individuals. Though Q&A was limited due to the number of participants, all registrants received a follow-up email with a link to a form to submit unanswered questions to the expert panel as well as a link to the recorded webinar hosted on You Tube. To date the You Tube video has been viewed over 100 times. The workshop was a tremendous success and the Tahoe Retrofit Guide team is looking forward to 2 additional webinar workshops for building professionals and fire prevention specialists/practitioners later this fall. The team is working to get the *Guide* submitted to the peer review process for publication at University of Nevada, Reno by the end of August.

Financial Implications: none

Attachments: none



Date: August 5, 2020

To: Tahoe RCD Board of Directors

From: Chris Kilian - AIS Program Manager

July 2020 Staff Report

Recommendation:

It is recommended the Board read and file this staff report.

Programs and Projects

AIS Prevention

Watercraft Inspection Program (WIP)

Beginning June 26th, all visitors were eligible to schedule an inspection using the appointment system. The appointment system will remain for the duration of the season, or until COVID restrictions are further relaxed with the exception of July 1 through July 5 which was first-come, first-served as normal.

The period of July 1-July 5 was extremely busy. Additional staff from TRPA and Tahoe RCD helped with traffic control, education, and compliance with COVID operational protocols. By the end of the 5-day period, very few inspections were taking place daily, meaning all customers were able to get an inspection. The end result was about 100 more boats than we had completed last year during the same period. This was completed with one fewer site than last year, as Alpine remains closed.

Visitation has not subsided in the days since. The reservation system is overwhelmed and typically is now booked out 3 weeks in advance. In response to the limitations of the reservation system, Tahoe RCD has added appointments to each site weekly to increase capacity and is currently operating a waitlist as well as we attempt to provide safe service to a steady influx of visitors. The Alpine inspection station is being prepared to open at this time and onboarding is currently underway.

Inspections & Decontaminations for July, 2020:

- 2265 New Tahoe inspections
- 1192 Decontaminations (53%)
- 824 inspections at Meyers, 700 at Spooner, and 741 at Truckee

Outreach and Education

- Outreach staff has been working primarily as the Public Information Specialist on the hotline and answering emails. The number of hotline calls and emails required the hotline to be redesigned multiple times. The hotline is again being answered in person with call volumes 270% higher than they have been in years past.
- In order to provide more time for outreach, the outreach staff from the past several years has been scheduled to consult with the new staff in July to orient them to the resources available to that position and new staff are being recruited to answer the hotline.

Additional Group and Partnership Involvement-

Lake Tahoe Aquatic Invasive Species Coordinating Committee: Tahoe RCD attended and contributed to meetings of the AISCC.

AIS Control Program

Aquatic Invasive Plant Control:

- Tahoe RCD staff coordinated with contracted dive-team, Marine Taxonomic Services (MTS), to conduct dive-surveys and control work at control sites around Lake Tahoe. Surveillance monitoring and maintenance hand-removal was carried out at Emerald Bay, Tahoe Vista boat launch, and Elk Point Marina. Diver-assisted suction removal was carried out at the channel offshore of the Tahoe Keys HOA and Camp Richardson.
- Tahoe RCD staff participated in the organization and hosting of the Nearshore Aquatic Weeds Working Group (NAWWG) meeting. Topics of interest include a presentation on the Bijou Park Creek Watershed project (City of SLT), a Ski Run AIS Control discussion (TRPA), UV light updates (Inventive Resources), and a discussion of AIS control work planning offshore of the Tahoe Keys (Tahoe RCD).
- Tahoe RCD staff participated in the Lake Tahoe Aquatic Invasive Species Coordinating Committee (LTAISCC) meeting. Topics of interest include a presentation of the Aquatic Plant Monitoring Plan and Status Report (Spatial Informatics Group/Marine Taxonomic Services) and an update on the Tahoe Keys and Lake-wide Control environmental documents (Tahoe RCD/TRPA).
- Environmental documentation: Tahoe RCD Lakewide Control of Aquatic Invasive Plants IS/IEC/EA will be released for public review in August.

Target Invasive Fish Control:

- Environmental documentation: Tahoe RCD staff are coordinating with Forest Service, US Fish and Wildlife Service and US Army Corps on engaging a formal consultation to complete necessary NEPA requirements for the Forest Service.

Financial Implications: None at this time

CEQA Implications: None at this time

Attachments: None at this time



Date: August 4, 2020

To: Tahoe RCD Board of Directors

From: Andrew Schurr, Restoration Program Manager

July 2020 Staff Report

Recommendations

It is recommended that the Board read and file this staff report.

Restoration Program

Johnson Meadow Phase 1

Phase 1 planning continued with a focus on public engagement and the completion of field work necessary to complete the draft feasibility report. Public engagement will be conducted online due to COVID-19 restrictions and concerns. The first online event will take place on August 18th at 5:00pm via Zoom. Advertising will be conducted on social media, in local media, and via physical post cards delivered to residents near the meadow. Despite COVID-19 driven modifications Phase 1 remains on schedule.

Johnson Meadow Operations

The program manager as well as the Tahoe RCD SNAP AmeriCorps member and several others began fence removal in the meadow. This will continue. Management of illegal camping continues to be an issue and in July a multi-jurisdictional meeting was held with Clean Tahoe, the CTC, the SLT Police Department, and the City of South Lake Tahoe in an effort to coordinate response tactics and communication. This effort is ongoing. General management continues and issues and neighbor concerns are addressed as they arise.

Forest Stewardship Day

On July 25th Tahoe RCD partnered with the League to Save Lake Tahoe to host a summer Forest Stewardship Day event. The project was a success with over 30 attendees distributed across four projects. All volunteers RSVP'd for particular projects in advance and wore masks when unable to maintain appropriate social distance. This project has served as a model for successful stewardship and volunteer events during COVID-19.

Continued Response to Covid-19

The Restoration Program Manager will continue to monitor the situation and direct actions and planning processes as appropriate in accordance with State, local, and district guidance.

Financial Implications: None at this time.

Attachments: None at this time.

CEQA Implications: None at this time.



Date: August 6, 2020

To: Tahoe RCD Board of Directors

From: Tori Walton, Director of Finance and Administration

District Auditor Selection

Recommendation:

It is recommended the Board authorize Nicole Cartwright authority to enter into agreement with auditing firm, Nigro & Nigro.

Background

In July 2020 Tahoe RCD released a request for proposals for District accounting services. The District received eight proposals and reviewed them with District accountant Cindy Byerrum. District staff and Cindy Byerrum selected four consultants to be interviewed and ultimately selected Nigro & Nigro as the new District auditor. Nigro & Nigro have the most experience with resource conservation districts, have extensive experience with special districts and seemed to understand the way the District works more than the others.

Included in the packet is a summary of the general qualifications of each audit firm, the ranking sheet and the Nigro & Nigro proposal. The proposals from all four interviewed firms were given to the Finance and Operations Committee that met on Thursday, August 6, 2020. The Finance and Operations Committee asked for confirmations that the deficiencies that were found in the Nigro & Nigro peer review were remedied. The deficiencies have been remedied and are explained in the attached email from Nigro & Nigro and letter from CalCPA.

Executive Director Cartwright contacted references and will discuss results at the board meeting.

The annual cost of \$16,500.00 includes the single audit and filing fees to the state controller. For fiscal year 18/19 the cost was \$16,900 with Larry Bain, so there is a cost savings of \$400.00. The District budget is at \$18,000.00 and exceeds this cost. While cost was not weighed in the decision Nigro & Nigro did come in with the lowest price of those we interviewed.

Financial Implications: Not to exceed \$16,500.00

CEQA Implications: None

Attachments:

Nigro & Nigro Proposal

Nigro & Nigro Deficiencies Email

CalCPA Letter

Auditor Summary Sheet

Auditor Ranking Sheet

**PROPOSAL FOR PROFESSIONAL AUDITING SERVICES
Tahoe Resource Conservation District**

**For the Fiscal Years Ending
June 30, 2020-24**



Respectfully Submitted by:

Paul J. Kaymark, CPA

Nigro & Nigro, PC

pkaymark@nncpas.com

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Let's Work Together!



*By applying our financial expertise,
we partner with our clients to build
valuable relationships that inspire success.*



July 15, 2020

Tori Walton
Director of Finance and Administration
Tahoe Resource Conservation District
870 Emerald Bay Road, Suite 108
South Lake Tahoe, CA 96150

Dear Ms. Walton:

Thank you for the opportunity to submit this proposal to provide auditing services for the Tahoe Resource Conservation District. Our understanding of the work to be done is: the annual audit of the District's financial statements for the years ending June 30, 2020-24. Based on our history with special districts, I believe our firm would be a great fit, and we would develop a great working relationship. Our staff works hard to help ensure our audits are completed with the highest level of service and meet all deadlines.

Although many people think that all special districts function in the same manner, we know that's not the case. The audit leadership team we've assigned to your district, including myself, will take the time to learn the intricacies of your organization. We find that by delving deep into our client's structure and operations we are able to make recommendations that are not only useful, but also practical to implement.

At Nigro & Nigro, PC, our greatest strengths correspond to your most critical needs; we possess the full spectrum of resources needed to most effectively help the District's management team and Board members meet their goals – all at a very competitive rate. We believe we are your best choice.

- **Credibility, Reputation, and Resources of a Large Firm** without sacrificing the small-firm touch. Our CPAs and consultants can help you analyze and address financial, operational, and regulatory issues so you can focus attention on serving your citizens. We were originally formed in 1999, and now perform annual audits for approximately 60+ public agencies annually.
- **State-Wide Reach with Local Presence.** At Nigro & Nigro, we have the benefit of having the resources of a state-wide firm while serving you from our Murrieta office. We also have an office in Walnut Creek for additional resources.
- **Efficiency.** Our use of portal software allows you to upload audit documentation at any time, which will minimize disruption to your staff and enable timely completion of all deliverables.
- **An Efficient and Effective Work Plan.** We currently serve over 60+ governmental entities state-wide, which enables our staff to understand the scope of the audit. We also understand the District's complexities, not just from a compliance standpoint but also from an operational point of view. We have developed an effective work plan that takes into consideration your needs for high quality audit services, as well as timely deliverables. As a result of our efficient work plan, we commit to meeting your deadlines to complete our auditing services within the time period you specify.
- **Thought Leadership.** Members of our firm have been actively involved as presenters in numerous industry conferences and programs, including the GFOA, CSDA, and CSMFO. We have incorporated our experience with these committees into our audit framework.

1

Jeff Nigro, CPA, CFE | Elizabeth Nigro, CPA

Shannon Bishop, CPA | Leslie A. Doherty, CPA | Peter Glenn, CPA | Paul J. Kaymark, CPA | Michael Klein, CPA, CMA

MURRIETA OFFICE 25220 Hancock Avenue, Suite 400, Murrieta, CA 92562 • P: (951) 698-8783 • F: (951) 699-1064
WALNUT CREEK OFFICE 2121 N. California Blvd. #290, Walnut Creek, CA 94596 • P: (844) 557-3111 • F: (844) 557-3444

- **Engagement Team.** We know that quality people drive quality results, which is why our commitment to you starts with the engagement team members who are selected based on their experience, focus on serving local government agencies, and who are the best fit for you. Each of the District's engagement team members have completed and exceeded the mandatory requirement for continuing professional education hours as requested in the RFP. Paul Kaymark, Partner, will be the main contact for the District regarding this project.
- **A Focus on Providing Consistent, Dependable Service to Government Entities.** Nigro & Nigro is organized by industry, affording our clients with industry-specific expertise supplemented by valuable local service and insight. Therefore, the District will enjoy the service of members of our Governmental Audit Services Team who have experience with similar governmental entities and understand the issues and environment critical to you. You will not have to train our auditors.

You may have many options in selecting a professional audit firm. By choosing Nigro & Nigro, you will gain value-added accounting and operational insights. We are the right fit for the District, as we have the expertise and depth of resources within our firm to offer you exceptional service while maintaining a sincere and honest relationship. We understand the work, we are committed to meeting your deadlines, and we would like the opportunity to be your auditors. We also commit to meeting or exceeding your expectations.

Fee Schedule

	Hours	Rates		Total
		Standard	Quoted	
Partner	20.00	175.00	150.00	3,000.00
Manager	30.00	150.00	125.00	3,750.00
Supervisor	42.00	125.00	100.00	4,200.00
Staff	70.00	100.00	75.00	5,250.00
Admin	6.00	75.00	50.00	300.00
Subtotal	168.00			16,500.00
Out-of-Pocket				Included
Total Max				16,500.00

Fiscal Year	2019-2020	2020-2021	2021-2022	Total
Audit	\$ 12,500	\$ 12,500	\$ 12,500	\$ 37,500
Single-Audit	3,500	3,500	3,500	10,500
State Controllers	500	500	500	1,500
Not to Exceed Total	\$ 16,500	\$ 16,500	\$ 16,500	\$ 49,500

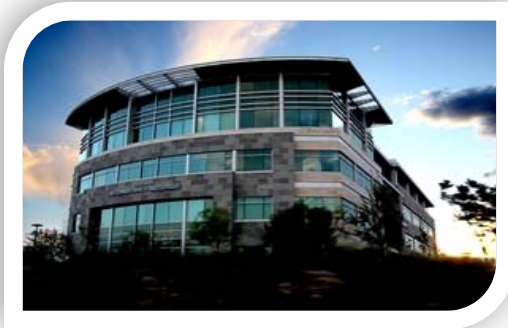
Contact Person

Paul J. Kaymark, CPA
 Audit Services Partner
 25220 Hancock Ave. Suite #400
 Murrieta, CA 92562
pkaymark@nncpas.com
 (951) 698-8783

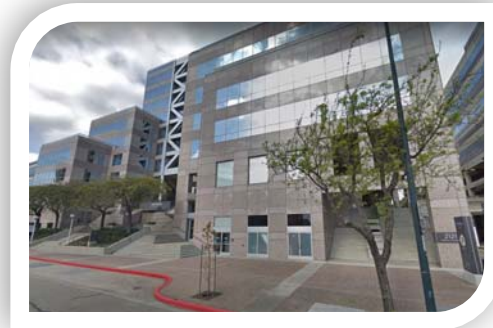
Profile of the Proposer - Size and Location of Offices

The firm was originally established in 1999. In 2013, we opened our second office in Northern California in order to better serve our growing client base of school districts in the San Francisco Bay Area. The Firm now has five partners and a professional staff of 19 accountants and expects to add more in the coming years as we continue to grow. We are a full service firm, providing audit and review, tax, consulting, and accounting services to local government, non-profit organizations, charter schools, commercial businesses and homeowners' associations. The office serves clients of all sizes and industries, however, we focus on government agencies, just like yours.

We are prepared to do what it takes to provide the extra level of service required to maintain a long-term business relationship.



MURRIETA OFFICE



WALNUT CREEK OFFICE

Range of Activities Performed

- Audit services for more than 60 local educational agencies
 - Includes charter schools, school districts, county offices, and JPAs
- Financial and performance audits under Prop. 39 for school districts
- Consulting and other services for numerous other agencies and not-for-profits
- Tax services for individuals, corporations, and non-profit organizations

Profile of the Proposer - Experience

Nigro & Nigro team members are highly trained in governmental accounting and auditing, which sets us apart as being able to add value beyond the basic attest engagement. We are comfortable working with clients of various sizes. Within the past five years, we have worked with numerous governmental clients with revenues ranging from \$200,000 to over \$300 million.

Prior to any audit engagement, our engagement team leader will meet with the Board, Audit Committee and Management to gain a full understanding of the philosophy, objectives and policies for operating the organization, as well as to discuss significant business, regulatory and accounting matters that will affect the audit. At the conclusion of the audit, we will communicate the results of the audit with the Board, Audit Committee and Management.

Areas of specialization include:

- Audit and Review Services
- Government Auditing Standards & Single Audits
- Annual Report of Financial Transactions
- Agreed Upon Procedures Engagements
- Comprehensive Annual Financial Report (CAFR) development

Profile of the Proposer - Size of Our Firm

Firm-wide, we have the following staffing for our governmental audit services:

Position	Number of Employees	Number of Licensed CPA's
Partner*	5	5
Supervisor	1	1
Senior	4	2
Associates	9	-
Support Staff	3	-
Total	22	8

**Although the term "partner" is used throughout this proposal to avoid confusion, the firm is organized as a Professional Corporation, and the firm's owners are "shareholders."*

Technical Approach - Specific Audit Approach

We will audit the basic financial statements of the District for the fiscal year ended June 30, 2020 in accordance with the following standards:

- Auditing Standards Generally Accepted in the United States of America
- *Government Auditing Standards*, issued by the Comptroller General of the United States
- Minimum Audit Requirements and Reporting Guidelines for Special Districts

Our audit will be for the purpose of expressing an opinion on the basic financial statements, and will include such auditing procedures as considered necessary to accomplish this purpose. We will also provide an "in-relation-to" opinion on any other supplemental information and statistical schedules. We anticipate issuing the following reports:

- Independent Auditors' Report on the basic financial statements.
- 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*.

In addition, we will provide the District with a management letter that will give written appraisals of its accounting and related systems. This letter will identify any control deficiencies, significant control deficiencies or material weaknesses that are identified during the audit. We will work with management before audit fieldwork and during the course of the audit to assess internal controls and review mitigating controls in place in an effort to reduce the control deficiencies, significant control deficiencies and material weaknesses that need to be reported to management in writing, assuming there are mitigating controls in place. The letter will also offer recommendations for the elimination of weaknesses that we identify, and we will suggest any methods we discover to help improve efficiency and effectiveness.

We will schedule an appearance with the Board and the Audit Committee that allows an opportunity for us to present the audit and management letter. This is an excellent time for the District to resolve any questions it has regarding our audit or management letter. As mentioned earlier, the value in hiring our Firm comes from not only the audit, but from our experience and the education, we can provide. We hope that as questions or concerns arise throughout the year, the District staff will contact us and draw on our knowledge and experience.

Non-significant deficiencies discovered during the audit process shall be reported in a separate letter to management, the Board and the Audit Committee, which shall be referred to in the report(s) on internal controls.

Technical Approach - Specific Audit Approach (continued)

This separate letter also informs the Board and the Audit Committee of the following:

- 1) The auditor's responsibility under auditing standards generally accepted in the United States of America.
- 2) Significant accounting policies.
- 3) Management judgments and accounting estimates.
- 4) Significant audit adjustments.
- 5) Other information in documents containing audited financial statements.
- 6) Disagreements with management.
- 7) Management consultation with other accountants.
- 8) Major issues discussed with management prior to retention.
- 9) Difficulties encountered in performing the audit.

All working papers and reports will be retained at the Firm's expense for a minimum of seven (7) years, unless the Firm is notified in writing by the District of the need to extend the retention period.

Technical Approach - Segmentation of Engagement

STEP 1: Planning

Our goal in preliminary fieldwork is to gain a thorough understanding of your internal controls, processes and procedures. Our goal is to accomplish as much interim fieldwork as possible so that our stay during final fieldwork is kept to a minimum. Our preliminary work focuses on planning and internal control documentation.

STEP 2: Interim Field Work

Internal Control Documentation

Our internal control documentation usually occurs during interim fieldwork. Our documentation process will be as follows:

- 1) Gather or update documentation for significant processes defined in our preliminary fieldwork.
- 2) Perform a "walk-through" of these significant processes.
- 3) Ask "what can go wrong" questions.
- 4) Identify controls in place. This will include both preventative and detective controls.
- 5) Evaluate the design of internal controls.
- 6) Decide whether to test and rely on controls.
- 7) Summarize preliminary fieldwork and submit management letter of all areas of concern.

STEP 3: Final Fieldwork

We assess risks, design procedures and obtain evidence to support financial statement amounts and disclosures during final fieldwork. Our Firm utilizes a methodology designed specifically for special districts. Our process emphasizes continuous communication with our staff.

Assess Risks and Design Procedures

As outlined in the risk based statements of audit standards (SAS 104 to 111), our Firm uses a risk-based approach to the audit. Our procedures to assess risks and design procedures are as follows:

- 1) Assess risk of material misstatement from errors or fraud based on internal controls combined with inherent risk of significant accounts.
- 2) Design procedures to test controls if considered necessary.
- 3) Design procedures to test details of account balances and classes of transactions based on risk.

Technical Approach - Segmentation of Engagement (continued)

Interim and Year End Testing

- 1) Perform tests of controls if considered necessary.
- 2) Perform tests of details of account balances and classes of transactions.
- 3) Evaluate quality and sufficiency of audit evidence.
- 4) Evaluate misstatements.

STEP 4: Audit Completion

Preparation of Audit Report and Management Letter

After reviewing the financial statements, notes and required supplementary schedules, we will agree the data to our working papers and provide a thorough review of all information by using written Firm standards and checklists. We will also review and incorporate any statistical data. This will verify appropriate presentation and disclosure. We will also at this time prepare our management letter that identifies financial trends and recommendations for improvement, reports required communications to the governing board, and discusses change in the environment in which the Agency operates.

Technical Approach - Estimated Hours

We will provide a detailed audit plan and prepare a list of schedules upon proposal acceptance. The following table summarizes our proposed segmentation of the engagement by date, segment, and level of staff:

Date/Segment	Total Hours			Total
	Partner/Manager	Supervisor	Staff/Admin	
May/June				
Preliminary planning and fieldwork	2	4	8	14
October/November				
Internal controls fieldwork	8	12	16	36
November/December				
Final fieldwork, report preparation, review, finalization, and presentation	40	26	52	118
Total hours	50	42	76	168

Qualifications of the Proposer - Staff Continuity

Effective service relies on a strong-working relationship between clients and our staff. For this reason, we do our best to ensure a consistent audit team is working on the engagement not only throughout the year, but in each subsequent year. This helps enable us to best respond to the specific needs of our clients, and will prevent your staff from feeling like they must “train” new auditors each year.

Our firm has been fortunate to experience less than typical turnover for a typical CPA firm. The average length of time a typical auditor has been employed by the firm is around four years. We find that our employees enjoy coming into work every day, which in turn provides a much better client experience.

Qualifications of the Proposer – Meet Your Audit Leadership Team

Listed on the following pages are the resumes of the management team that will be assigned to your audit. As mentioned previously, our staff members have considerable governmental audit experience. This gives us a pool to draw on in addition to the group listed.

Name	Role	Years of Experience in Audits
Paul J. Kaymark, CPA	Lead Partner	24
Peter Glenn, CPA	Review Partner	11
Jared Solmonsens, CPA	Audit Senior	2

Paul J. Kaymark, CPA

Lead Audit Partner

Paul recently joined the firm after more than 24 years of previous public accounting and auditing governmental entities experience. Paul is our choice for new governmental audit clients, having extensive experience in the areas of governmental entities. His main responsibilities include assistance in the preliminary planning of audit work, review of assistants' work, and performing audit procedures in more complex audit areas.

Audit Services:

Mr. Kaymark has been working on audit engagements of governmental agencies, not-for-profit organizations, as well as for-profit corporations and companies. His previous experience includes audit and consulting work for large and small businesses with a focus on client service. Paul strives to build strong relationships with his clients by assisting them with any emerging issues and being available as a resource.

Consulting Services:

Mr. Kaymark has experience in a variety of governmental issues, garnered from his auditing experience over the years. He regularly consults with clients in areas of:

Special District Accounting:

- Internal controls
- Financial reporting
- Annual report of financial transactions

Financial Reporting:

- Year-end closing procedures
- Cash flows
- Budget development and projections
- Multi-Year projections
- Pension and OPEB accounting

Some Agencies Served:

- Mission Resource Conservation District
- Coachella Valley Resource Conservation District
- Temecula Elsinore Anza Murrieta Resource Conservation District



Education:

Bachelor of Science, Business Administration, Accountancy
California State University, Long Beach
1994

Licenses and Certifications:

- Certified Public Accountant, California
- GFOA Certificate for Excellence in Financial Reporting - Reviewer

Professional Affiliations:

- Government Finance Officers Association (GFOA)
- California Society of Municipal Finance Officers (CSMFO)
- California Special District Association (CSDA)

Continuing Education:

Various municipal accounting courses offered by the AICPA, CalCPA Education Foundation including:

- Governmental and Nonprofit Annual Update
- GASB Basic Financial Statements for State and Local Governments
- Single Audits: Uniform Grant Guidance (formerly OMB Circular A-133)
- Financial Accounting Standards Board Annual Updates

Peter Glenn, CPA

Review Partner

Peter joined the firm in 2011 after nearly three years of previous public accounting and auditing experience. Peter will work under the general direction of the partner. Peter is our choice for new governmental audit clients, having successfully worked on each of the Firm's clients since beginning with the Firm. His main responsibilities include assistance in the preliminary planning of audit work, review of assistants' work, and performing audit procedures in more complex audit areas.

Audit Services:

Peter Glenn began his auditing career with Nigro & Nigro in 2011, participating in audits of special districts, LEAs, other governmental audits, and agreed-upon procedure engagements. Prior to joining the firm, he worked for three years at another public accounting firm, developing his auditing skills. He has previously been the in-charge accountant for some of the firm's largest clients.

Consulting Services:

Mr. Glenn has experience in a variety of governmental accounting issues, derived from his auditing experience at the firm. He regularly consults with clients in areas of:

Special District Accounting:

- Internal controls
- Financial reporting & GASB 34
- Annual report of financial transactions

Financial Reporting:

- Uniform Guidance
- Performance Audits
- Year-end closing procedures
- Cash flows
- Budget development and projections
- Multi-Year projections

Other Agencies Served:

- Riverside County Open Space and Park District
- Cahuilla Band of Indians
- Central Basin Municipal Water District
- Murrieta Valley Cemetery District
- Elsinore Valley Cemetery District
- Alamo-Lafayette Cemetery District
- Bodega Bay Fire Protection District
- Los Angeles Harbor Cemetery District



Education:

Bachelor of Science, Business Administration, Accounting
California State University,
San Marcos, 2008, Magna Cum Laude

Licenses and Certifications:

- Certified Public Accountant, California

Continuing Education:

- CASBO Annual Conference
- SSC Finance & Management Conferences
- Government Accounting & Auditing Conference
- In-house training for audit staff (presenter)


Qualifications of the Proposer - Training & Resources

The Firm is committed to a continuing professional education program, which emphasizes the areas of expertise of each member of our professional staff. The Firm is required to comply with the *Government Auditing Standards* for each professional practicing in the area of governmental accounting and auditing. We are committed to follow those standards, which result in quality audit services, including continuing education for all staff of 60-80 hours each year, specifically in school districts and governmental auditing. As required by *Government Auditing Standards*, all governmental audit staff receives the required continuing education in the area of governmental auditing and accounting. These policies are monitored internally, reviewed annually and certified periodically by independent peer review.

Library facilities are maintained which include current professional literature and specific information for the industries that we serve. The Firm library is also reviewed as part of the external quality review program. The Firm has in-house training programs specific to our school district clients. We also perform auditing and accounting updates for our clients that are organized by our staff. These practices ensure the quality of our staff over the term of the engagement.

Our staff participates in activities relating to government accounting and reporting issues through our membership and involvement with the following organizations:

- a. American Institute of CPA's Governmental Audit Quality Center
- b. California Society of CPAs
- c. Government Finance Officers Association (GFOA)
- d. California Special Districts Association (CSDA)
- e. Government Accounting Standards Board (GASB)
- f. Association of Certified Fraud Examiners (ACFE)



We recognize that our most important product is prompt and effective service.

Through our participation in these organizations and continuing education provided by them, the Firm continues to stay abreast of all current governmental accounting and reporting issues. Some of the professional education our audit team members have either presented at or attended in the last two years include:

- SSC Annual Finance and Management Conference
- SSC Governor's Budget Workshop
- CSDA Annual Conference
- CSMFO Conference
- GFOA Annual Conference
- Various other governmental workshops

We recognize that our most important product is prompt and effective service. We believe the District should work with its CPA firm throughout the entire year. We are available at any time throughout the year to provide any assistance you may need.

References

We currently conduct over 60+ government audits each year and have well rounded experience with local governmental agencies. We are excited for the opportunity to devote our attention to you and your specific needs. Below is a partial list of some similar governmental clients we have audited within the past three years.

Organization Name:	Casitas Municipal Water District
Contact Person:	Denise Collin, CFO
Address:	1055 N. Ventura Ave. Oak View, CA 93022
Phone:	(914) 672-6849

Organization Name:	Rancho Pauma Mutual Water Company
Contact Person:	Bobby Graziano, Administrator
Address:	33129 Cole Grade Road Pauma Valley, CA 92061
Phone:	(760) 742-6900

Organization Name:	Mission Resource Conservation District
Contact Person:	Lance Andersen, Interim District Manager
Address:	1588 South Mission Road, Suite 100 Fallbrook, CA 92028
Phone:	(760) 728-1332
Project(s):	Financial Statement Audits

Organization Name:	Coachella Valley Resource Conservation District
Contact Person:	Yvonne Franco, District Manager
Address:	81077 Indio Boulevard, Suite A Indio, CA 92201
Phone:	(760) 347-3675 x 101
Project(s):	Financial Statement Audits

Organization Name:	Oxnard Harbor District
Contact Person:	Austin Yang, Director of Finance
Address:	333 Ponomo Street Port Hueneme, CA 93041
Phone:	(805) 488-3677
Project(s):	Financial Statement Audits

Peer Review

Our firm's most recently issued peer review report can be found at the end of the proposal. A firm can receive a "Fail", "Pass with Deficiencies", or a "Pass" rating. The firm's most recent peer review report rating was a Pass with deficiencies. This rating indicates that the firm's system of quality control has been suitably designed and complied with to provide the audit organization with reasonable assurance of performing and reporting in conformity with professional standards and applicable legal and regulatory requirements in all material respects with the exception of a certain deficiency. The deficiency noted in the review has been subsequently corrected and accepted by the CalCPA Peer Review program. As required by our membership in the Government Audit Quality Center (GAQC), the peer review included a selection of a sample of governmental audit engagements.

Testimonial

"Few people have the opportunity to work with someone who was a coach and a mentor-but I did when I worked with Paul. I had the pleasure working directly under Paul's supervision and I was particularly impressed by his ability to handle even the toughest clients - and effortlessly. That skill often takes years to develop, but it seemed to come perfectly natural to him. Paul was one of those rare partners who also naturally serve as an inspiring mentor for the whole staff and I was grateful to learn a lot from him."

*Deana Miller
Accounting Manager
PolyCera, Inc.*

Fraud Hotline



Throughout the audit process, we will make available our fraud hotline reporting service at no additional charge over the period of the contract to ensure the District has an effective anti-fraud program.

Thank you once again for the opportunity to present our qualifications. If you have any questions about our offerings, please do not hesitate to contact me.

Sincerely,

Paul J. Kaymark, CPA
Audit Services Partner



POWELL & SPAFFORD, INC.
CERTIFIED PUBLIC ACCOUNTANTS

Jessie C. Powell, CPA (Ret.)
Patrick D. Spafford, CPA

Licensed by the California Board of Accountancy
Member: American Institute of Certified Public Accountants

Report on the Firm's System of Quality Control

To Nigro & Nigro, PC
and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Nigro & Nigro, PC (the firm) in effect for the year ended August 31, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Deficiency Identified in the Firm's System of Quality Control

We noted the following deficiency during our review:

1. The firm's quality control policies and procedures addressing engagement performance and documentation procedures were not adhered with. This contributed to audit engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act, did not conform to professional standards in all material respects in the areas of testing specific to major program compliance.

Opinion

In our opinion, except for the deficiency previously described, the system of quality control for the accounting and auditing practice of Nigro & Nigro, PC in effect for the year ended August 31, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)* or *fail*. Nigro & Nigro, PC has received a peer review rating of *pass with deficiency*.



April 9, 2018



To the Readers of the Peer Review Letter:

As a member firm of the American Institute of CPAs Governmental Audit Quality Center, we are committed to adhering to the highest quality standards by voluntarily agreeing to the Center membership requirements, which include designating a partner responsible for the quality of our Governmental and Non-Profit Organizations audit practice, establishing quality control programs, performing annual internal inspection procedures, and making our peer review report findings publicly available.

The firm's most recent peer review report rating was a *Pass with deficiencies*. This rating indicates that the firm's system of quality control has been suitably designed and complied with to provide the audit organization with reasonable assurance of performing and reporting in conformity with professional standards and applicable legal and regulatory requirements in all material respects with the exception of a certain deficiency. The deficiency noted in the Peer Review Letter has been subsequently corrected and the corrective action has been accepted by the CalCPA Peer Review program.

Nigro & Nigro, PC
Murrieta, California

Tori Walton

From: Paul J. Kaymark, CPA <pkaymark@nnccpas.com>
Sent: Thursday, August 6, 2020 11:48 AM
To: Tori Walton
Subject: Peer Review

Importance: High

Board of Directors
Tahoe Resource Conservation District

Dear Members:

Tori has asked me to clarify our Firm's 2018 Peer Review Letter issued on April 9, 2018. The letter was issued with a *Pass with Deficiencies*.

During the period from April 10, 2018 to March 12, 2019 our Firm corrected the issue while adhering to CalCPA's correction guidance.

On March 13, 2019, our Firm was issued a Peer Review Completion Letter from the CalCPA Peer Review Program.

Our Firm would not have received a Completion Letter if the issue was not corrected timely.

Therefore, we were directed to move forward to our 2021 Peer Review.

Thank you for your question in regards to this matter. Please let me know if there is any further questions.

Be Safe and Be Well!

Paul J. Kaymark, CPA
Audit Services Partner
951-698-8783 x 219



25220 Hancock Ave., Ste #400, Murrieta, CA 92562 / Phone: 951-698-8783 / Fax: 951-699-1064
2121 N. California Blvd., Ste #290, Walnut Creek, CA 94596 / Phone: 844-557-3111 / Fax: 844-557-3444

This e-mail, including all attachments and replies thereto, are covered by the Electronic Communications Privacy Act, 18 U.S.C. §2510-2521 and are legally privileged. This information is confidential, may contain attorney-client privileged information, and is intended only for the individual or entity named above. If the reader of this message is not the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is prohibited.

Circular 230: As a result of certain perceived abuses, the Treasury Department has promulgated regulations that require all attorneys and accountants who provide certain written communications to a client to include an extensive analysis and disclosure in such written communications. To comply with our obligations under these regulations, we wish to inform you that this communication does not contain all of such analysis and disclosure and was not written or intended by us to be used, and may not be used, by any taxpayer for the purpose of avoiding any tax penalty that may be imposed on the taxpayer. In addition, any tax advice contained in this communication may not be used to promote, market or recommend a transaction.

March 13, 2019

Elizabeth Nigro
Nigro & Nigro, PC
25220 Hancock Ave Ste 400
Murrieta, CA 92562-0903

Dear Elizabeth Nigro:

On February 28, 2019, the California Peer Review Committee determined that your most recent peer review is complete.

The due date for your next review is February 28, 2021. This is the date by which all review documents should be completed and submitted to the administering entity. Since your firm's due date is between January and April, you may arrange to have your review a few months earlier to avoid having a review during tax season.

Sincerely,

Peer Review Committee

Peer Review Program
The Peer Review Program Team
peerreview@calcpa.org 650-522-3094
California Society of CPAs

cc: Patrick Spafford, Jeffrey Nigro

Firm Number: 900005599045

Review Number: 552458

Firm Name	Audit Cost	Single Audit Cost	State Controller	Direct Expenses	Discount	Total Cost	Performs Single Audits	Governmental Accounting Experience	Special District Experience	Resource Conservation District Experience	Location
Fechter & Company	\$ 17,900.00	\$ 3,000.00	\$ -	\$ 1,000.00	\$ (4,900.00)	\$ 17,000.00	Yes	Yes	Yes	Yes	Sacramento
Moss, Levy & Hartzheim	\$ 17,700.00	\$ 3,350.00	\$ -	\$ -	\$ (3,300.00)	\$ 17,750.00	Yes	Yes	Yes	No	Culver City
Nigro & Nigro	\$ 12,500.00	\$ 3,500.00	\$ 500.00	\$ -	\$ -	\$ 16,500.00	Yes	Yes	Yes	Yes	Murietta/Walnut Creek
Richardson & Company	\$ 13,100.00	\$ 4,800.00	\$ -	\$ -	\$ -	\$ 17,900.00	Yes	Yes	Yes	Yes	Sacramento

		Fechter & Company			Moss, Levy & Hartzheim			Nigro & Nigro			Richardson & Company		
		Tori	Meg	Nicole	Tori	Meg	Nicole	Tori	Meg	Nicole	Tori	Meg	Nicole
Question		Score (1-5)			Score (1-5)			Score (1-5)			Score (1-5)		
1	What is your understanding of the District?	3.00	4.00	3.00	3.00	2.00	3.00	5.00	5.00	5.00	4.00	3.00	3.00
2	Have you audited a Resource Conservation District before? If not, how do you think our audit will be different from the governmental clients you have audit experience with?	4.50	4.00	5.00	2.00	1.00	1.00	5.00	5.00	5.00	3.00	4.00	3.00
3	How many Singles Audits has your firm performed? How many partners on staff have performed Single Audits?	5.00	4.00	3.00	5.00	4.00	5.00	5.00	4.00	4.00	5.00	4.00	4.00
4	Describe your firm's experience in working with agencies that are heavily funded with grants?	4.00	4.00	4.00	3.00	2.00	3.00	5.00	5.00	5.00	4.00	4.00	3.00
5	How big is your staff? What is your back up plan if members of the team assigned to our engagement is not able to work on the audit for various reasons?	3.50	3.00	4.00	3.50	4.00	4.00	4.00	5.00	5.00	4.00	4.00	3.00
6	If we were to select your firm and then extend the contract for subsequent years can we expect the same staff to work on our annual audit? How do you maintain continuity if the same staff cannot be maintained?	5.00	4.00	4.00	5.00	4.00	4.00	4.50	4.00	4.00	4.00	4.00	4.00
7	What is your approach or philosophy on the relationship between the auditor and staff, and the auditors and the Board of Directors?	3.50	4.00	4.00	3.00	3.00	3.00	5.00	5.00	5.00	3.50	4.00	4.00
8	What percentage of capacity is your firm booked in the busy fall audit season?	3.50	3.00	3.00	4.00	4.00	4.00	4.50	4.00	4.00	4.50	4.00	4.00
9	Why do you think you are the best choice for the District?	3.00	4.00	3.00	3.00	2.00	3.00	4.00	5.00	4.00	3.00	4.00	4.00
Subtotals		35.00	34.00	33.00	31.50	26.00	30.00	42.00	42.00	41.00	35.00	35.00	32.00
Grand Total		102.00			87.50			125.00			102.00		



Date: August 11, 2020

To: Tahoe RCD Board of Directors

From: Andrea Buxton – Stormwater Program Manager

CTC MBTA 20 Agreement - Staff Report

Recommendation:

It is recommended the Board approve the attached Agreement between Tahoe RCD and the California Tahoe Conservancy (Conservancy).

Wildlife Surveys

The Conservancy would like to execute a new agreement for continued wildlife surveys on parcels with construction or fuels treatment as required by the Migratory Bird Treaty Act. This contract is specifically for parcels located within the areas of Montgomery Estates, Ski Run/Bijou, and Van Sickle Phase II.

It is recommended that the Board approve this agreement.

CEQA Implications

None.

Financial Implications: \$92,000 to be paid to Tahoe RCD between August 15, 2020 and November 15, 2021.

Attachments: Agreement between Tahoe RCD and the California Tahoe Conservancy.

STATE OF CALIFORNIA - DEPARTMENT OF GENERAL SERVICES

STANDARD AGREEMENT

STD 213 (Rev. 04/2020)

AGREEMENT NUMBER

CTA 20018R

PURCHASING AUTHORITY NUMBER (If Applicable)

TAH-3125

1. This Agreement is entered into between the Contracting Agency and the Contractor named below:

CONTRACTING AGENCY NAME

California Tahoe Conservancy

CONTRACTOR NAME

Tahoe Resource Conservation District (Tahoe RCD)

2. The term of this Agreement is:

START DATE

August 15, 2020 or upon DGS Approval, whichever is later

THROUGH END DATE

November 15, 2021

3. The maximum amount of this Agreement is:

\$ 92,000 Ninety-Two Thousand Dollars

4. The parties agree to comply with the terms and conditions of the following exhibits, which are by this reference made a part of the Agreement.

Exhibits	Title	Pages
Exhibit A	Scope of Work	2
Exhibit B	Budget Detail and Payment Provisions	3
Exhibit C *	General Terms and Conditions	1
+ - Exhibit D	Joint Exercise of Powers Agreement	7
+ - Exhibit E	Reporting and Data Requirements	2

Items shown with an asterisk (*), are hereby incorporated by reference and made part of this agreement as if attached hereto.

These documents can be viewed at <https://www.dgs.ca.gov/OLS/Resources>

IN WITNESS WHEREOF, THIS AGREEMENT HAS BEEN EXECUTED BY THE PARTIES HERETO.

CONTRACTOR

CONTRACTOR NAME (if other than an individual, state whether a corporation, partnership, etc.)

Tahoe Resource Conservation District

CONTRACTOR BUSINESS ADDRESS

870 Emerald Bay Road #108

CITY

South Lake Tahoe

STATE

CA

ZIP

96150

PRINTED NAME OF PERSON SIGNING

Carl Ribaud

TITLE

President

CONTRACTOR AUTHORIZED SIGNATURE



DATE SIGNED

7/30/2020

STATE OF CALIFORNIA - DEPARTMENT OF GENERAL SERVICES

STANDARD AGREEMENT

STD 213 (Rev. 04/2020)

AGREEMENT NUMBER

CTA 20018R

PURCHASING AUTHORITY NUMBER (If Applicable)

TAH-3125

STATE OF CALIFORNIA

CONTRACTING AGENCY NAME

California Tahoe Conservancy

CONTRACTING AGENCY ADDRESS

1061 Third Street

CITY

South Lake Tahoe

STATE

CA

ZIP

96150

PRINTED NAME OF PERSON SIGNING

Jane Freeman

TITLE

Acting Executive Director

CONTRACTING AGENCY AUTHORIZED SIGNATURE

DATE SIGNED

CALIFORNIA DEPARTMENT OF GENERAL SERVICES APPROVAL

EXEMPTION (If Applicable)

SCM VOL. 1 5.80 A.5

EXHIBIT A

Scope of Work

JOINT POWERS AGREEMENT

The California Tahoe Conservancy (Conservancy) has entered into a Joint Powers Agreement (JPA) with the Tahoe Resource Conservation District (Tahoe RCD) to conduct joint land restoration, property management activities, and specialized services project support. The JPA is attached as Exhibit E, and contains additional terms regarding implementation, project coordination and agreement administration and approvals, liability, fiscal controls, federal funds, termination, and general provisions. Per the JPA, the Conservancy and Tahoe RCD collaborate annually to develop an Annual Work Plan.

SERVICES TO BE PROVIDED UNDER THIS CONTRACT

Under direction from the Conservancy Project Representative, Tahoe RCD staff will conduct wildlife and botanical surveys on lands associated with fuel reduction projects funded by Round 16 of the Southern Nevada Public Land Management Act grant program. Specific locations will be identified in the JPA Annual Work Plan and on an as-needed basis. Surveys shall be conducted in conformance with Conservancy protocols and the JPA Annual Work Plan.

Specific Deliverables

1. Conduct surveys and notify the Conservancy's Project Representative of the findings, including the presence or absence of nesting birds;
2. Conduct surveys for sensitive, threatened, and endangered plant and animal species;
3. Recommend mitigation and avoidance measures for nesting birds, and any sensitive, threatened, or endangered plant and animal species;
4. Submit all data to the Conservancy Biologist.

TIMEFRAME

The work described in this scope of work shall be performed between August 15, 2020 and November 15, 2021, and in accordance with the JPA Annual Work Plan.

CONTACTS

Project Representatives during the term of this Agreement will be:

CALIFORNIA TAHOE CONSERVANCY	TAHOE RESOURCE CONSERVATION DISTRICT
Section/Unit: Community Forestry	Section/Unit: Programs
Name: Milan Yeates, Forest Management Coordinator	Name: Mollie Hurt, Director of Programs
Address: 1061 Third Street South Lake Tahoe, CA 96150	Address: 870 Emerald Bay Road, Ste. 108 South Lake Tahoe, CA 96150
Phone: 530-543-6058	Phone: 530-543-1501 ext. 102
E-mail: milan.yeates@tahoe.ca.gov	E-mail: mhurt@tahoercd.org

Conservancy Biologist

Name: Whitney Brennan, Wildlife Biologist

Address: 1061 Third Street, South Lake Tahoe, CA 96150

Phone: 530-543-6054

E-mail: whitney.brennan@tahoe.ca.gov

EXHIBIT B
BUDGET DETAIL AND PAYMENT PROVISIONS

The total budget for the services described in the Scope of Work (Exhibit A) is **Ninety-Two Thousand Dollars (\$92,000)**.

Per State Contracting Manual Volume 1, 5.81, this contract may be amended to allow either an additional one year for performance, OR an additional 30% of funding, **but not both**. The contract can only be amended once and any amendment is at the sole discretion of the Conservancy.

Contractor's staff time will include a 15% overhead cost. Materials, equipment, and supplies will have a 5% overhead cost.

1. Invoicing

- A. Upon execution of the Agreement, and following receipt and approval of invoice(s), the California Tahoe Conservancy agrees to compensate the Contractor in arrears.
- B. Invoices shall include:
 - the Contractor's name and address;
 - the number of this Agreement;
 - the date of submittal of the request;
 - the period during which the invoiced work was performed;
 - the invoice number;
 - the Purchase Order number (Provided once agreement is approved by all parties);
 - the amounts and documentation of all expenditures, including but not limited to timesheets and receipts; and
 - the signature of an official authorized by Contractor to sign such invoices.
- C. Invoices shall be submitted no more frequently than monthly or less frequently than quarterly to accounts.payable@tahoe.ca.gov.

2. Budget Contingency Clause

- A. It is mutually agreed that if the Budget Act of the current year and/or any subsequent years covered under this Agreement does not appropriate sufficient funds for the program, this Agreement shall be of no further force and effect. In this event, the State shall have no liability to pay any funds whatsoever to Contractor or to furnish any other considerations under this Agreement and Contractor shall not be obligated to perform any provisions of this Agreement.
- B. If funding for any fiscal year is reduced or deleted by the Budget Act for purposes of this program, the State shall have the option to either cancel this Agreement with no liability

occurring to the State, or offer an agreement amendment to Contractor to reflect the reduced amount.

- C. In the event of termination, the parties agree to take all reasonable measures to prevent further costs under this Agreement, and the Conservancy shall be responsible for any reasonable and non-cancellable (binding) obligations incurred by the District in the performance of this Agreement until notice of termination.

3. Special Terms and Conditions

TRAVEL REIMBURSEMENT

The Conservancy agrees to reimburse authorized travel and per diem expenses incurred in the performance of this Agreement. Travel expenditures will be reimbursed at the State of California rate in accordance with current Department of Human Resources (CalHR) allowances. Travel expenditures must be itemized and submitted, including receipts and expense documentation. Any travel reimbursements count toward the total budget amount for this contract.

The Conservancy will not reimburse out-of-state travel without prior written authorization from the Conservancy. Any invoice submitted without the required travel expenditure documentation may be returned to Tahoe RCD for further processing. Failure to provide required documentation of travel expenditures and report travel expenditures on the required form may preclude the Conservancy from approving and reimbursing travel expenses.

CalHR travel rate provisions and the required travel expense claim form are accessible at the following Web site addresses:

- <https://www.calhr.ca.gov/employees/Pages/travel-reimbursements.aspx> (CalHR Provisions)

REQUIREMENTS ASSOCIATED WITH FUNDING SOURCES

This Agreement is subject to any additional requirements imposed on the State agency by applicable law (including, but not limited to, bond, proposition and federal funding).

If Tahoe RCD is a subrecipient, as defined in 2 CFR § 200.93, and the External Funding Entity is the federal government, the Conservancy will provide Tahoe RCD with the name of the federal agency, the prime award number (if available), and the Catalog of Federal Domestic Assistance (CFDA) program number (if available and applicable). The parties acknowledge that in the case of federal funds compliance with the applicable Federal regulations is required.

Notwithstanding the foregoing, this Agreement shall be governed by the laws of the State of California as to interpretation and performance.

SUBAWARDS

Tahoe RCD will perform the work contemplated with resources available within its own organization and no portion of the work shall be subcontracted.

PROGRESS REPORTING

Tahoe RCD agrees to provide the Conservancy with progress reports as detailed in the JPA Annual Work Plan.

Exhibit C

General Terms and Conditions 04/2017

This document can be found at

<https://www.dgs.ca.gov/OLS/Resources/Page-Content/Office-of-Legal-Services-Resources-List-Folder/Standard-Contract-Language>

EXHIBIT D

JOINT EXERCISE OF POWERS AGREEMENT

THIS AGREEMENT is entered into pursuant to the provisions of Title 1, Division 7, Chapter 5, Article 1 (Section 6500 et seq.) of the Government Code relating to the joint exercise of powers between the CALIFORNIA TAHOE CONSERVANCY, (hereinafter "the Conservancy") a public agency of the State of California established pursuant to Title 7.42 of the Government Code (Section 66905 et seq.) and the TAHOE RESOURCE CONSERVATION DISTRICT, (hereinafter "the District") a public agency duly constituted body corporate and politic of the State of California established pursuant to Chapter 3, Division 9, Section 9000 et. seq. Section 9500 et. seq. and 9951 et. seq. of the Public Resources Code, who may be referred to collectively as "the parties" or individually as "a party" to this agreement.

The District and Conservancy mutually agree as follows:

Recitals

WHEREAS, The Lake Tahoe Basin is one of the world's extraordinary watersheds and is an ecological, biological, cultural, historical, and aesthetic resource of great significance to the people of California, Nevada, and the United States, as well as to its permanent residents and to its indigenous people, the Washoe Tribe of California and Nevada; and

WHEREAS, The Environmental Improvement Program (EIP) is a cooperative effort to preserve, restore, and enhance the unique natural and human environment of the Lake Tahoe Region. The EIP program defines restoration needs for attaining environmental goals or thresholds and, through a substantial investment of resources, increases the pace at which the thresholds will be attained. Key to this strategy is reliance upon partnerships with all sectors of the community, including private, local, state and federal government; and

WHEREAS, because of the highly complex, multijurisdictional, and collaborative nature of program and project implementation in the Tahoe Basin, and because of the significant overlap in agency jurisdictions and missions, the role of interagency partnerships is paramount for programmatic efficiencies and the ability to leverage funds.

WHEREAS, the Conservancy has the authority and expertise to acquire, develop, and conserve open space and other land the protection of the natural environment.

WHEREAS, the District has the power to acquire and improve land and cooperate with other public agencies for the purposes of watershed restoration and enhancement, water conservation, wildlife enhancement, and public outreach; and

WHEREAS, the Legislature has found that the District is well suited to work with other state and federal agencies to carry out watershed management projects; and

WHEREAS, pursuant to Title 1, Division 7, Chapter 5 of the Government Code of the State of California, commonly known as the Joint Exercise of Powers Act, two or more public agencies may by agreement jointly exercise any power common to the contracting parties; and

WHEREAS, the Conservancy and the District find and determine that there is a need to maintain, enhance and restore these resources and it would be to their mutual advantage and the public benefit to coordinate their power and authority, and expertise to facilitate the acquisition, development, and conservation of such lands and resources; and

WHEREAS, the parties desire, by means of this Agreement, to establish a procedure for such exercise of power and authority;

NOW THEREFORE, the parties mutually agree as follows:

Section 1. Purposes

1.0. This Agreement shall become effective on February 8, 2011.

1.1. The purpose of this Agreement is to create a legal framework whereby the parties can exercise joint powers to acquire, develop, and conserve environmentally sensitive, open space and recreation lands with special emphasis on recreation and conservation projects, and the protection and conservation of watersheds, wetlands and stream environment zones.

1.2 Included within these purposes are projects and programs for the protection of air, land, and water resources and the provision of mutual technical assistance in all aspects of land and resource conservation to the parties and to other Federal, state, and local agencies, and, in appropriate cases, to private persons who request such assistance.

Section 2. Powers

2.0. To the extent specifically authorized in this agreement and to the extent limited by this agreement, the parties shall have the authority to exercise all powers common to the parties to this Agreement, and such other powers as specified in Government Code 6508, as the same may be amended from time to time.

2.1. To implement this Agreement, the Conservancy and the District may take any or all of the actions specified in Section 6504 of the Government Code.

2.2. To the extent funds are legally available, the Conservancy and the District are hereby authorized to make payments and contributions of public funds, as provided in Section 6504 of the Government Code.

The District may accept gifts and grants of money from any source to carry out the purposes of the District (Section 9403) and may execute all necessary contracts and employ such agents, officers, and employees as may be necessary, prescribe their duties, and fix their compensation (Section 9404) in carrying out the purpose of the District.

In carrying out its responsibilities pursuant to Division 9 of the Public Resources Code, the District must provide for the appropriate conservation of resources in areas adjacent to the District boundaries which may impact or affect the conservation of resources within the District.

Section 3 Implementation

3.0 Performance of Work District This agreement provides the framework for the overall direction, funding and allocation of work and responsibilities between the parties, by establishing the process for development of an annual work-plan and budget to be administered pursuant to the JPA.

3.1 Administration of the JPA

The District will provide staff necessary to achieve the purposes of the JPA and will be responsible for the hiring and supervision of its staff. The same will be true for any Conservancy staff involved in furthering the purposes of the JPA. The District will continue to set and provide wages, salary classifications, benefits and insurance for District employees. The Conservancy will provide project implementation direction for the District employee services, including identification of projects and deliverables and oversight of project implementation.

3.2 Personnel Matters

Each hiring entity will continue to be responsible for all human resources supervision, conflict of interest and employment related issues associated with each party's respective staff. The District will, at present time, cover all District staff under its existing workers compensation plan and will continue to cover all insurance needs through the Special District Risk Management Authority, which currently covers the District.

3.3 Annual Work Plan

Pursuant to Government Code Section 6506 the JPA includes an annual work plan element (Exhibit A attached) which defines the relationship between Conservancy and the District with respect to the mutual exchange of services and equipment, the implementation of shared projects, and the use of shared resources. This work plan defines the overall understanding between the Conservancy and District with respect to the joint use of the Conservancy/District staff mentioned above. The JPA work plan identifies the level of in-kind, in-lieu and direct contributions of the Conservancy and the District work performed pursuant to the JPA.

3.4 Funding and Payment for Services

Pursuant to Government Code Section 11256 – 11263 and Section 9003 of the Public Resources Code, payments for work performed under this agreement by the Conservancy shall be computed in accordance with Section 8752 of the State Administrative Manual. Further, in accordance with the provisions of Section 11257 of the Government Code, either party may make advance payment of fifty percent (50%) of the total amount of any work. At least thirty (30) days after the request for a fifty percent (50%) advance, either party may request, based upon a demonstrated need, a second advance for up to an additional forty percent (40%) upon:

- (a) satisfactory completion of a substantial portion of the work for which the initial advance was made;
- (b) submittal of documentation (invoices, etc.) showing expenditure of a substantial portion of the initial advance; and
- (c) documentation that fully explains why an additional advance is necessary.

In accordance with Section 11261 of the Government Code, the parties agree to remit any unexpended advance funds within 45 days of a written request.

3.5 Equipment/Supplies/Services:

Equipment is defined as tangible items with an individual unit cost of more than \$250 or a life expectancy of one (1) year or more that is either furnished by either party or the cost is reimbursed through this agreement. Unless otherwise stipulated in this agreement or purchased with funding other than State funding, all equipment and supplies that are purchased/reimbursed with agreement funds shall be the property of the party providing the funding. Upon receipt of equipment or supplies, the items shall be inventoried and/or tagged for proper identification. The parties shall maintain and administer a sound business program for ensuring the proper use, maintenance, repair, protection, insurance and preservation of equipment. Within sixty (60) calendar days prior to the termination or end of this agreement, the parties shall provide a final inventory report of equipment and shall, at that time, determine the requirements, including the manner and method, of returning equipment to the owner. At the termination or conclusion of this agreement, the Conservancy may at its discretion, authorize the continued use of state equipment for performance of work under a different Conservancy agreement.

Section 4. Project Coordination and Agreement Administration and Approvals

All actions and approvals, required to be taken by the Conservancy under this Agreement, may be taken by the Executive Officer of the Conservancy or his designee. The Conservancy's project coordinator for this agreement shall be the Conservancy's Urban Land Management Program coordinator or a designee. All actions and approvals, required to be taken by the District shall be taken collectively by a representative of the District's Board of Directors and the District Manager. The District's project coordinator for this agreement shall be the District Manager. The District Manager shall provide quarterly progress reports to the District's Board of Directors.

Section 5. Liability

5.0. The tort liability under this agreement shall be controlled by the provisions of Division 3.6 of the Government Code. The provisions of Division 3.6 of the Government Code relating to indemnification of public employees and the defense of actions arising out any act or omission occurring in the scope of their employment shall apply to all parties to this agreement.

5.1. The District shall maintain comprehensive liability insurance and whatever other insurance it deems necessary and appropriate to cover liability for injury caused by negligent or wrongful acts or omissions occurring in the performance of this Agreement. The form, coverage and amounts of such insurance shall be as deemed appropriate by the Authority and acceptable to the Conservancy and the District.

Section 6. Fiscal Controls

Each party shall establish separate accounting records for receipt, deposit, and disbursement of all project funds, including interest. All funds received shall be deposited into separate fund accounts that identify the funds and clearly show the manner of their disposition. The parties shall maintain adequate supporting documentation in such detail so as to provide an audit trail which will permit tracing transactions from support documentation to the accounting records to the financial reports and billings. Interest on advanced funds shall be used for the purpose of the Project(s), as approved by the party making the advance.

The parties shall maintain books, records documents, and other evidence sufficient to reflect properly the amount, receipt, and disposition of all project funds, including Federal funds, interest earned, and any matching funds and the total cost of the Project(s). The maintenance requirements extend to books of original entry, source documents supporting accounting transactions, the general ledger, subsidiary ledgers, personnel and payroll records, canceled checks, and related documents and records. Source documents include copies of all awards, applications, and required financial and narrative reports. Personnel and payroll records shall include the time and attendance reports for all individuals reimbursed, whether they are employed full-time or part-time. Time and effort reports are also required for consultants and contractors. Adequate supporting documentation shall be maintained in such detail so as to provide an audit trail which will permit tracing transactions from the invoices to the financial statement, to the accounting records, and to the supporting documentation.

All records relevant to the project must be preserved a minimum of three years after the final payment of the contract or the final audit, whichever is later, and shall be subject at all reasonable times to inspection, examination, monitoring, copying excerpting, transcribing, and audit by the State of California.

The State of California and the California Tahoe Conservancy reserve the right to call for a program audit or a financial audit at any time between the execution of this Agreement and the Completion or termination of the Project(s).

Section 7. Federal Funds

In the event Federal funds are used to implement this agreement, the parties agree to comply with Contract Cost Principles and Procedures, 48 CFR, Federal Acquisition Regulations System, Chapter 1, Part 31 et seq., and 49 CFR, Part 18, to determine allowable costs.

Section 8. Termination

8.0 Either party may indicate its intent to terminate the obligations of this Agreement by providing the other party with ninety (90) days notice in writing.

8.1. Upon termination of this Agreement, Personal property and unobligated funds shall be returned to the party from which the funds or personal property were obtained, except as mutually agreed by the parties.

8.2 Each party shall record expenses associated with completing the terms of this Agreement and shall be reimbursed for expenses and administrative overhead up until the time of termination.

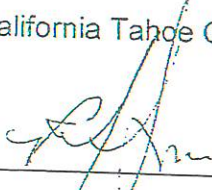
Section 9. General Provisions

9.0. Exclusive of grants which the Conservancy may award to the Authority or the District from time to time, the Conservancy contribution to the Authority and from the Authority to the Conservancy in any fiscal year shall be less than the delegated interagency contract amount as established in the State Contracts Manual or similar document. Contributions in excess of the delegated interagency contract amount, shall be subject to the approval of the State Department of General Services.

9.1 Contribution is here defined to include monetary contributions, if any, and the reasonable value of the services of any employees that are not otherwise covered by a separate reimbursement agreement. Such reimbursement agreements are hereby expressly authorized. This section shall not affect the mutual exchange of services between parties to this Agreement and the Authority without payment of any consideration other than such services. Such mutual exchange of services is hereby authorized to the extent permitted by Section 6506 of the Government Code.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by their duly authorized representative.

California Tahoe Conservancy


FOR
By: Patrick Wright, Executive Director

Tahoe Resource Conservation District



By: Robert Anderson, President

EXHIBIT E

REPORTING AND DATA REQUIREMENTS

WEBSITE ACCESSIBILITY

In accordance with California's Assembly Bill 434, documents prepared for publication on California State agency websites must comply with Level AA success criteria found in Web Content Accessibility Guidelines 2.0, or a subsequent version, published by the Web Accessibility Initiative of the World Wide Web Consortium. Visit the California Department of Rehabilitation website for more details: <https://www.dor.ca.gov/Home/AB434>.

All deliverable documents must be submitted in Adobe PDF format, with a copy of a successful accessibility check report from Adobe Acrobat Pro CC. In addition, all original source documents (MS Office, Adobe Creative Cloud, etc.) must be delivered. For documents originating in Word, the original MS Word document in DOCX format must be provided, using the most recent version of MS Word, with a copy of a successful accessibility check report from Microsoft Word.

METADATA STANDARD

The standard for GIS metadata in the State of California will adhere to the Federal Geographic Data Committee (FGDC) Standard. Organizations are free to develop, edit and enhance their organizational metadata based on the full FGDC standard, but as a minimum, the California Minimum Metadata Data Standard will provide organizations that ability to comply and document GIS data with the elements outlined below.

The FGDC Standard and the California Minimum Metadata Standard will apply to all authoritative and finalized GIS data products – to include both Raster and Vector data formats.

Abstract: Briefly describe what the dataset is about (who, what, where, when). Include any limitations of the dataset, assumptions made, and if there is anything special that the user of these data should be aware of.

Name: Uniquely identifies the dataset

Purpose: Briefly describe why the dataset was created.

Date: The date or range of dates when the data were gathered, or the date the photos, maps or other items at the core of the data set, were created.

Contact: Contact information for an individual or organization that is knowledgeable about the data set. Include:

Organization's Name: Program, administrative unit, and agency, company, or group name

Telephone Number: Including Area Code

E-Mail address: (Generic email address)

Field Definitions: List and define each field,

Abbreviation Definitions: For any field that contains numeric or alphabetic codes (e.g., SAC = Sacramento County), list each code/abbreviation and provide an unabbreviated definition.

Access/Use Constraints: Is there a need to limit who has access to see or read this dataset? If so, specify. If not, put “None”. Also include how the data should be cited, if you want something specific.

Distribution: Define distribution constraints. Also designate the location of the data. If the data is distributed as a web service or end point, provide the url or link to the service

Progress: Complete or Incomplete.

Update Frequency: Possible values are: Continually, Daily, Weekly, Monthly, Annually, Unknown, As Needed, Irregular, None Planned, or

Projection: What is the Projected Coordinate System name?
Please define the complete projection information for your data here

Datum Which Datum is the projection in?
NAD83 (GCS_North_American_1983) (preferred)
NAD27 (GCS_North_American_1927)
WGS84 (WGS_1984)

ISO Topic Category and Category Code:

Farming	001
Biota	002
Boundaries	003
Climatology/ Meteorology/ Atmosphere	004
Economy	005
Elevation	006
Environment	007
Geoscientific Information	008
Health	009
Imagery/BaseMaps/ EarthCover	010
Intelligence/Military	011
Inland Waters	012
Location	013
Oceans	014
Planning / Cadastre	015
Society	016
Structure	017
Transportation	018
Utilities / Communication	019

Keywords: keyword tags that define the data. Example: Forest Cover – trees, canopy, woodland, coniferous, etc.



Date: August 6, 2020

To: Tahoe RCD Board of Directors

From: Tori Walton, Director of Finance and Administration

El Dorado Savings CARCD Account Signer

Recommendation:

It is recommended the Board appoints Nicole Cartwright as the signer of the CARCD Central Sierra Account that is held at El Dorado Savings.

Background

The California Association of Resource Conservation Districts (CARCD) Central Sierra Region has historically held a bank account that has been managed by Tahoe RCD staff. Currently the signer of the account is former District Manager, Kim Boyd.

In order to authorize Executive Director Cartwright signor authority, the board must recommend and approve her as signer. The signed meeting minutes are then presented to El Dorado Savings. It is understood that signed meeting minutes will not be available until they are approved at the September board meeting.

Financial Implications: None

CEQA Implications: None

Attachments: None



Date: August 6, 2020

To: Tahoe RCD Board of Directors

From: Nicole Cartwright, Executive Director

Diversity, Equity and Inclusion

Recommendation:

Discussion on how Diversity, Equity and Inclusion can be incorporated into Tahoe RCDs operations and culture through integration with upcoming District Strategic Plan.

Discussion:

Tahoe RCD staff have been engaging in Diversity, Equity and Inclusion workshops with CARCD and through the Sierra Nevada Alliance AmeriCorps partnership. Our staff are interested in learning more, taking action and incorporating policies and strategies into our everyday work. Recently CARCD sent out a call to action and a thorough overview of their commitment to carrying DEI efforts forward with their work. Some staff and board also participated in CARCDs first virtual dialogue as an opportunity to continue to learn within our RCD community. Staff would like to take this opportunity to have a discussion with the board on how we would like to see DEI carried forward through our work and incorporated into our upcoming strategic plan.

Attachments:

1. Call to Action from California Association of Resource Conservation Districts sent on July 13, 2020

“... for the Black and brown members of the RCD family: we see you. We hurt alongside you. You are members of our community. You are members of us. We are all together. We are here for you.”

The racially disparate effects of COVID-19 and the on-going protests for the human rights of Black Americans have forced white America into an uncomfortable reckoning with its racism. As an organization, CARCD and its Board would be remiss not to acknowledge the history of

systematic racism, and the coalescence of current events that has formed this unique moment in time for the Black and brown members of the RCD family: we see you. We hurt alongside you. You are members of our community. You are members of us. We are all together. We are here for you.

We recognize that this statement may offend some of you. We understand that a certain part of the population simply does not believe in the value of brown and Black people. If this is you, we see you, too; we get it; we aren't going to change your mind, and therefore have no intention to try.

But if you believe, fundamentally, that the brown and Black people in your RCD family have value; if you believe that your friends and family that happen to be brown or Black have value; and if you believe that the people of color in your community have value, then please continue to read. Even if you think that “it” (the protests) has gone too far, and that “they” (the protesters) are expressing themselves in ways in which you don't approve. Even if their politics aren't yours. Even if (especially if), what is occurring today makes you feel uncomfortable, then let's talk about what this moment means to us as an RCD community.

CARCD is a proud part of the RCD community, and we believe in that community's values and mission. We believe in the RCDs ability to provide the type of strong, locally-led action that has accomplished amazing feats through the tried-and-true formulation of recognizing a need, developing an idea, and putting in a whole lot of hard work. We have witnessed it happen time and time again in stream restoration projects, community gardens, irrigation programs, healthy soils projects, and fuel breaks. The work you do for your communities is tremendous. You are true servant-leaders to your communities.

Yet now, as a community, we need to turn our time and talents towards

another type of restoration. While we have been focused on building better communities, we are simultaneously confronted by the images of pain, frustration and resolve from our brown

“CARCD is a proud part of the RCD community, and we believe in that community's values and mission. We believe in the RCDs ability to provide the type of strong, locally-led action that has accomplished amazing feats through the tried-and-true formulation of recognizing a need, developing an idea, and a whole lot of hard work.”

and Black members. In this historic moment, we are seeing the veil pulled back from our illusions. We are witnessing the inadequate bandage of polite discourse ripping off the deep, long, dark wounds of racism and inequity, exposing those still bleeding inflictions to the air of public acknowledgement. We are seeing, and becoming aware of on a visceral level, the inequality, the suffering, and the outrage at how members of our community--our family--have been treated for decades, for centuries, for lifetimes. While these exposed wounds may make us squeamish, we are also feeling the need to prevent further infection to this wound--our wounds--and to begin the process of healing.

However, as a board and staff, we have struggled with our sense of identity and purpose in this type of restoration project. If we love our communities, how can we admit that there is racial injustice and inequality in them? We feel embarrassed; even if we don't know exactly how (because it is easier to dismiss than to ask), we know that we are part of the problem. We feel confused and overwhelmed; we know that historically, our families have profited from racism and social injustice, and that we were born with privilege, but we can't always explain how this privilege played out specifically in our lives. We feel guilty; implanted with the seed of doubt that perhaps maybe we aren't really as good as we thought. We feel ashamed; we know that at times we personally have said and done things that we know were steeped in racism, even if we can't remember what we said or did. We feel the pain of the brown and Black members of our community, and we feel overwhelmed and powerless, guilty and heavy. We are awash with emotions.

What is the easiest answer? Tune it all out. Lash out with anger, fear, and more than just a pinch of shame. Say and do anything, everything, just to make it go away: turn the channel, look at something else, not deal with it. Of course, as we already know, this will just make it worse. Maybe that's the point.

Fortunately, we also know our RCD family has never shied away from a challenge. We know that each of you overcomes huge obstacles every day to make difficult conservation happen, to make the impossibility of agriculture happen, and to build a stronger community of which you can be proud. Let's not shy away from our role in our community now because this challenge is supposedly and conveniently outside our wheelhouse. That has never stopped us before. We have always found a way, and this type of restoration is far more crucial than that of a stream bed.

we also know our RCD family has never shied away from a challenge. We know that each of you overcomes huge obstacles every day to make difficult conservation happen, to make the impossibility of agriculture happen, and to build a stronger community of which you can be proud

In this light, the answer to the question embedded in this moment is relatively simple: we approach this as we have always approached our mission. We start by saying, "We can figure this out; we have to," and as a community, as a family, we do just that. We pull everyone to the

table, and have the necessary, unpleasant conversations, because we value each other and the work to be done more than we value our own need for ease and comfort. We scour for every dime, nickel, and penny; we fall back on our gumption, and we make it happen, sometimes through sheer force of will. For us, that will to action starts here, and it starts now.

“... that will to action starts here, and it starts now.”

- *First, we have to admit that we contribute to the problem and that we contribute to it every day.* We do. Each of us does. We all do. Our desire to not feel embarrassed, not to feel ashamed, cannot be greater than how we value our Black and brown family. We can't hide from the embarrassment; we just need to admit it.
- *Second, we have to commit to wanting to solve the problem.* Not in the future, not in the abstract, but right here and right now we need to ask ourselves how can we (how can I), do a little bit better? Not as an initiative, as a short term fix, or part of a to-do list, but as a philosophy, as a way of being, as an embodiment of change we commit to making every day. Where we are today was centuries in the making; we will have to slow-walk our way out with a sense of purpose and intention.
- *Third, and perhaps most importantly right now, we have to listen and be okay with the discomfort that arises from listening.* In listening, we have to open up our hearts and minds to the pain of the brown and Black members of our family and community. When listening feels uncomfortable and unpleasant, we have to be okay with that and listen anyway. When it hurts to hear their suffering (somehow it can even make us feel offended and aggrieved personally), we have to be okay with that and listen anyway. When we want to run, we have to stop ourselves and listen.

If we commit to sit and stay in the uncomfortable tension that this historic moment has framed, caught between our personal dis-ease and our love for the Black and brown members of our RCD family, then we will find a way to do a little better, be a little better, and take the first steps in changing our role within our community.

CARCD stands with the brown and Black members of our communities and families. We call you to do the same. Don't look to them for answers, but listen to their experiences. Don't try to solve their problems, but hear their pain, their hope and their suffering. Don't project your sense of uneasiness onto them as their pathology, but look to that discomfort within yourself to see where you add to their dis-ease. From the friction of this tension, an awakening, an awareness and an insight will flicker, flutter and alight as a flame of justice, of equity, of

restoration; the same flame of passion that burns in our work to build communities in other ways every day.

Of course, this is just the beginning of the long road ahead. While we as a board and staff are working on this, we are struggling to find our voice. This is the reason why it has taken so long for us to formally speak. We are a predominantly white organization. We are steeped in a 75 year history of a mostly white membership with all the limitations that includes. What we have built over the years has been based, to a large degree, on our whiteness. We are mostly white leaders trying to reconcile our worldview with what is needed by the Black and brown members of our community (as invisible as they are to us sometimes). Despite our awkwardness, we are trying to take steps forward. We hope that you will join us in this effort. We hope that you will join us for the love of your entire community, for the love of your entire family, and for the hope that no brown or Black person will ever be crushed under the heel of an unjust system again.

“... this is just the beginning of the long road ahead.” ‘... we are offering a space to grow as a community. Please join us in a series of conversations ...”

While the CARCD board and staff is learning and growing, we are offering a space to grow as a community. Please join us in a series of conversations in addition to tools and resources that we are unrolling in order to create the spaces for our community to recognize, to heal, and to restore. It is a monumental, and difficult task; it is a good thing that a little hard work has never bothered RCDs before, and it shouldn't now.