

Measure U Oversight Committee Report for Fiscal Year 2023



N.C.S.D.
Northstar Community Services District
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I. OVERVIEW

The Measure U Oversight Committee consists of seven members representing the following stakeholder entities:

1. The Board of Directors of the Northstar Community Services District (“the District”);
2. Camco Truckee-managed property associations (“Camco”);
3. Mountainside property associations and their developer, Taylor Builders (“Mountainside”);
4. Northstar California Resort operated by Vail Resorts/Trimont Land Company (“Trimont”);
5. Northstar Property Owners Association (“NPOA”); and
6. Northstar Village Association and related Village property associations (“NVA”).

The Committee engaged in several steps to perform its diligence as part of its oversight of the District’s Measure U activities and expenditures for Fiscal Year 2023, which ran from July 1, 2022 through June 30, 2023. Those steps are discussed in sections II-V below.

As a result of the diligence, the Committee found that the Measure U tax revenues were spent consistent with the purpose of “providing wildfire prevention and mitigation actions for existing development and infrastructure within the Wildfire Prevention Zone, pursuant to the [Community Wildfire Protection Plan]” as stated in Measure U (Resolution No. 21-12 ¶ 10), that may include:

- investing more in early fire detection, emergency warning systems and fire-safe evacuation routes that would help ensure residents are notified quickly and can safely escape danger if a wildfire does occur; removing dry brush, dead trees, fuels, and other fire hazards;
- adding firebreaks where needed to help prevent or slow the spread of wildfire;
- providing matching funds to landowners for eligible fuels reduction compliance projects within fuel break areas;
- providing homeowners with easy and inexpensive disposal options for trimmings and green waste;
- updating the CWPP;
- investing in future green waste systems that reduce fire risks;
- investing in capital and equipment to help remove fire fuels and reduce the risk of wildfire;
- improving inspection systems;
- expenses related to management of these types of programs; and
- providing for any incidental expenses related to the collection of the special tax and managing exemptions.

Moreover, consistent with the purpose of Measure U, revenues were expended to give prioritization to non-compliant areas within the 300-foot fuel break areas of the Wildfire

Prevention Zone, including the providing of matching funds to landowners for fuels reduction compliance. And, the District managed all aspects of projects receiving Measure U funds, along matching funds from landowners. The landowner areas within the Wildfire Prevention Zone that were subjected to fuels reduction treatment with Measure U taxation and matching landowner funds for Fiscal Year 2023 are shown in the map attached as Exhibit A.

In addition, as part of its oversight, the Committee recommends the following to the District's Board:

1. Direct the District's Forester to meet with the Committee annually before that fiscal year's Measure U activities to review the proposed fire suppression activities and make adjustments that take into account the Committee's recommendations, if any.
2. Accept the District's Measure U Financial Summary for the 12 Months Ending June 30, 2023 (i.e., Fiscal Year 2023 or "FY23"), attached as Exhibit B.
3. Direct the District to continue to use the reporting structure for its annual Measure U Financial Summary, as set forth in Exhibit B, going forward.
4. Direct the District's to separately track Measure U-specific employee labor expenditures separately starting with the upcoming fiscal year (i.e., Fiscal Year 2025), and have those separately-tracked labor costs reflected in the District's Measure U expense reporting, instead of having its employee labor allocated as a percentage of revenue direct along with other fire suppression activities, as was done for Fiscal Year 2023.
5. Direct the District's auditor to provide an opinion to the Committee as to the annual Measure U Financial Summary prior to the Committee's presentation of its report to NCSD's Board.
6. Direct the District to engage in a public bidding process, at least annually, for third-party contractors to perform Measure U fuel reduction activities that will be performed during the next fire season.

II. MEETING WITH THE FORESTER & FIRE CHIEF

The committee held its inaugural meeting on June 9, 2022—i.e., before the District's fuel reduction activities—with the District's Fire Department Forester, Chief, Division Chief, and other Department personnel in attendance.

During that meeting, the following topics were discussed:

- Overview of meeting, Measure U and Northstar Forest Fuels Reduction requirements, understanding of the Community Wildfire Protection Plan, Forest Fuels Wildfire Modeling, how project areas will be found and prioritized.
- The purpose of the Committee, how Committee's process can potentially work, and how the Northstar Fire Department will report to the District's Board and the Committee.
- Map of the proposed Measure U fire suppression activities for Fiscal Year 2023 project areas, including why the proposed project areas were planned, the computer modeling used to identify high risk areas, but then project areas are further refined by the Forester.
- Other fire suppression activities within the District's Wildfire Protection Zone Boundary

(WPZB) and outside of the District’s WPZB but necessary as an Evacuation Route Priority for the residences within the District.

- Other fire suppression funding sources, such as grants from Cal FIRE, that are pending review.
- Fire suppression activities in Measure U years 2 through 10 being decided based on: receiving grant funding; Measure U funding, Measure U partner matching; how Year 1 turns out.
- The Department’s [Community Wildfire Protection Plan](#), [Emergency Preparedness and Evacuation Guide](#), and “Areas of Last Resort” within the District if evacuation routes become unavailable due to fire conditions.
- The use of Measure U funds for common space, raw, undeveloped or vacant land, whether entitled or not; if an undeveloped land’s property owner signals an intention to develop the land, then it must be done consistent with the District’s local ordinance (#38-22) regarding fire suppression.

Given the discussions during that meeting, the Forester revised the fuel reduction plan for Fiscal Year 2023 to reflect the map attached as Exhibit B, with the following breakdown of Measure U funds, with matching funds by each landowner group/entity:

Camco	\$ 7,486
Mountainside	53,200
NPOA	35,986
Trimont	<u>59,983</u>
Total	\$156,655

Since the completion of the fuel reduction work, the Committee corresponded with the Foerster to ascertain whether the fuel reduction work was performed consistent with this plan. The Committee learned that expenditures of Measure U taxation revenues for land owned by Mountainside was \$49,210—i.e., just under \$4,000 less than planned—and Measure U funds were instead spent on other non-matching fuel reduction work, such as removing twelve dead/dying pine trees along Northstar Drive, which is a primary evacuation route.

The Committee was informed by the Foerster’s team that, after the initial plan was sent, members of the Committee advised that certain Mountainside parcels/project areas included in the plan could still be developed in the future. Based on this information and the best interest of the tax measure in mind, the Foerster chose to remove these acres from future scheduled treatments to avoid any misconceptions that tax dollars were being spent to benefit a developer. Ultimately, this led to the \$3,990 decrease in the implemented plan’s spending on Mountainside properties.]

III. INSPECTION OF FUEL REDUCTION ACTIVITIES

The committee, either in small groups or individually, also toured the areas where work had been completed or was in progress to see how the work was performed and better understand the

topography challenges involved. As examples, below are photos taken by a Committee member of two of the areas where work was performed.



Picture 1: Gold Bend to Deer Path



Picture 2: Martis Landing to Indian Hills

IV. MEETING WITH NCSD MANAGERS REGARDING FINANCIALS

The Committee also reviewed the report of Measure U fund expenditures at the end of Fiscal Year 2023, as provided by the District, which are pages 3-7 in Exhibit A. The Committee then met with the District's General Manager and Financial Director to better understand the revenue contributions from landowners who matched funds, and the District's allocation of its expenditures concerning Measure U, which included administration expenses in addition to the vendor's costs. That meeting resulted in a further narrative report explaining the financials, which are pages 1-2 in Exhibit A.

The Committee notes the following from its review of the financials:

- \$462,528.24 was collected as tax revenue (called "Non-operating Revenue").
- \$193,254.00 or 42% of the tax revenue, was expended on "Boots on the ground" fuels reduction work.
- \$152,665 or 33% of tax revenue, was expended on "Boots on the ground" fuels reduction work on areas that received prioritization with landowners provided matching funds.

- \$30,000 or 6% of Measure U funds were expended on the green waste curbside pickup program.
- \$141,679 of Reimbursable & Grant Revenue, and matching Expense, is the combination of \$116,679 in landowner matching funds and a \$25,000 grant for green waste curbside pickup from the Tahoe Truckee Community Foundation. This figure should be \$152,665 to reflect all the matching funds provided by landowners, but there was an anomaly this year: NPOA directly paid its share of \$35,986 in matching funds to the outside services vendor directly, instead of paying it to the District. So, NPOA's matching funds are not reflected in the District's financials on page 3 of Exhibit B, but acknowledged in the details that follow on page 4. This has been remedied such that, in future years, these revenue and expense lines will contain all matching funds that will be paid to the District.

As a result of its review and discussions regarding Measure U's financials for Fiscal Year 2023, the Committee had several recommendations, as outlined in Section I above and further elaborated upon below:

- Some Committee members found the District's tracking methodology confusing because the landowner contribution is recognized both as a revenue and the exact same amount as an expense, separate from the vendor costs (called "Outside Services"). The Committee was informed by the District that this approach reflects that, per Measure U's directive, matching contributions are used strictly for "boots on the ground" by the vendor, and that Measure U funds otherwise bore administrative and other expenses as set forth in page 3 and explained in page 7 of Exhibit B. In light of this explanation, the Committee accepted the accounting methodology by the District in general, subject to the exception in the following bullet point.
- The District allocated its administrative costs for fuel reduction based on a percentage of Measure U taxation fund received versus other funding sources (i.e., matching fund and grant revenues). The District's auditor concluded that this was a reasonable approach. Nevertheless, the Committee believes that costs related more directly to fuel reduction—such as the Forester's salary—should not be allocated based on revenues, but instead based on a more reasonable measure, such as actual time tracking as to whether the work is being done or Measure U-specific activities, or other forestry and fuel reduction initiatives and programs.
- The Committee confirmed, by receiving a copy of the legal opinion memorandum dated April 2, 2024 from the District's legal counsel, Downey Brand LLP, to the District, confirming that the District is not subject to public bidding per the Local Agency Public Construction Act, set forth in California Public Contract Code §§ 20100 *et seq.* Nevertheless, the Committee recommends that the District try to solicit multiple bids to ensure that the fuel reduction work is performed cost-effectively. It is the Committee's understanding that the District has since started doing so, such that multiple bids will be sought for the work performed in FY 2025 / 26.

V. MEETING WITH NCSD'S AUDITOR REGARDING FINANCIALS

Some of the Committee's members also spoke to the District's auditor, Micheal Manduca at James Marta & Company, LLP, about the auditing methodology used to ensure that accounting was properly performed. Mr. Manduca confirmed that District's financial transactions regarding Measure U activities were included as part of District's general audit, which results in a control

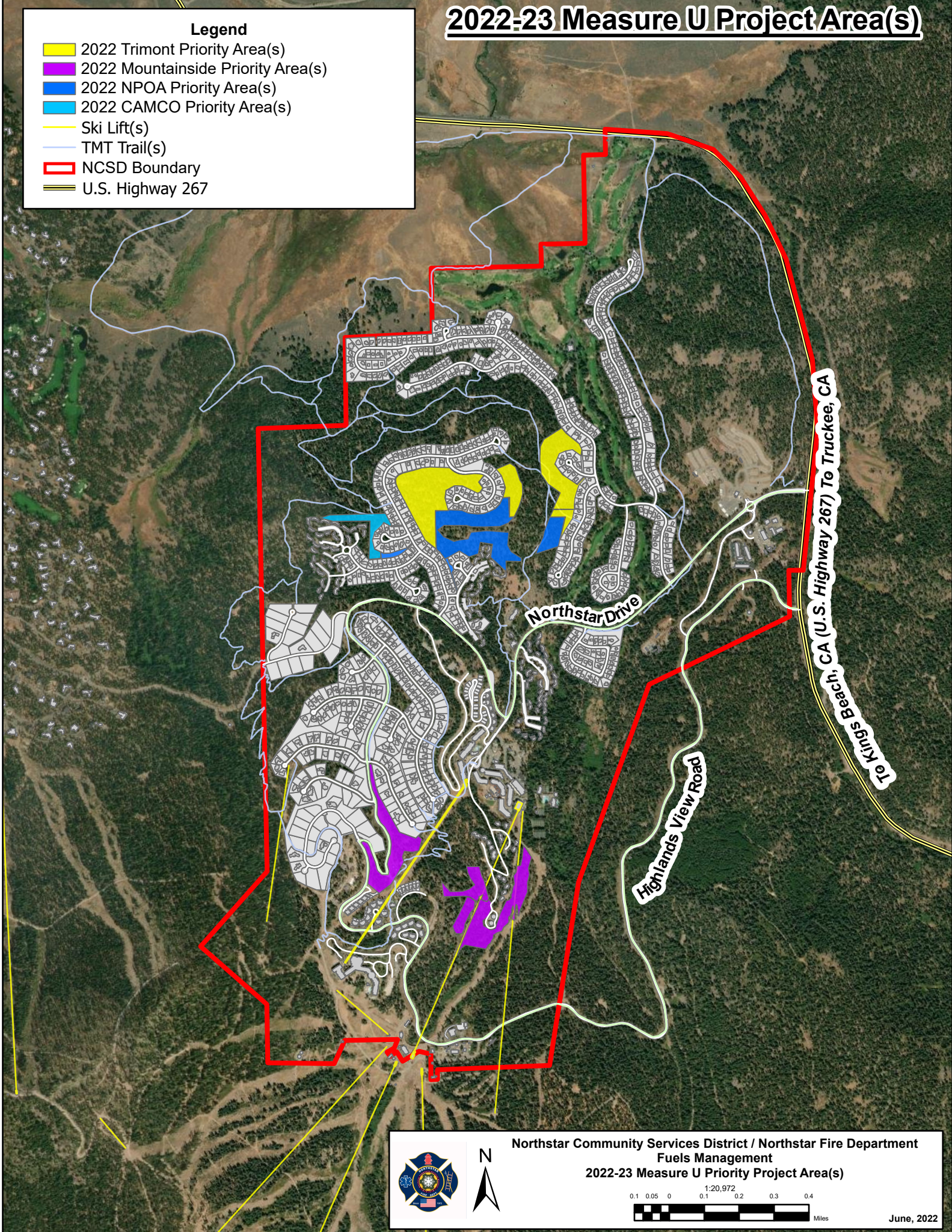
report. No significant deficiencies were noted in the control report from the audit for FY2023. Because the transactions are not categorized by type, however, there is no basis to determine whether the overall sample of the District's transactions that were audited included a significant number of Measure U transactions. The Committee members and Mr. Manduca also discussed the reasonableness of different methodologies to allocate the District's administrative expenses to Measure U. Mr. Manduca informed the Committee that, in future fiscal years, the Committee could seek to separately audit Measure U, as are similar tax measures for the Town of Truckee.

The Committee also notes that, while performing the audit for FY2023, the District's auditor did not identify any deficiencies in internal control over financial reporting that the auditor consider to be material weaknesses in the District's accounting.

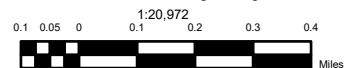
2022-23 Measure U Project Area(s)

Legend

- 2022 Trimont Priority Area(s)
- 2022 Mountainside Priority Area(s)
- 2022 NPOA Priority Area(s)
- 2022 CAMCO Priority Area(s)
- Ski Lift(s)
- TMT Trail(s)
- NCSD Boundary
- U.S. Highway 267



Northstar Community Services District / Northstar Fire Department
Fuels Management
2022-23 Measure U Priority Project Area(s)



June, 2022

Measure U Financial Summary for the 12 Months Ending June 30, 2023



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The following summary is intended to provide a narrative overview and analysis of the financial activities surrounding the District's utilization of Measure U funding. To gain the greatest understanding, it should be read in conjunction with the Fuels Mgt_Measure U_Summary report and the reports that follow. Please be advised that, unless otherwise noted, all accompanying reports cover the same reporting period as shown in the header above.

Measure U Revenue

R02 Non-operating Revenue totaling \$462,528 represents the gross amount of Measure U parcel tax collected by Placer County as requested by and on behalf of the District.

R04 Reimbursable & Grant Revenue in the amount of \$141,679 is comprised of \$116,679 in partner payments made to reimburse the District for the partner's share of forest fuels management work managed and paid for by the District and also includes \$25,000 in grant proceeds. A breakdown of these amounts can be viewed in the *Measure U Project Activity* report on Page 4 with a particular focus on the *Revenue – End Balance* column within the *Reimbursable & Grant Project Activity* section.

It should be noted that although all partner work was completed in accordance with cost-sharing agreements, not all partners paid the District for their share but instead paid the contractor directly. For this reason, the District did not record *Revenue* or *Expense* for NPOA's share as represented by the *Reimbursable & Grant Project Activity* section referenced above. The practice of partners paying vendors directly for their portion of the cost sharing agreement will not continue into future years.

Measure U Expense

Some expenses can be attributed specifically to Measure U related efforts (*Direct*) and others must be split (*Indirect*) between general forest fuels management efforts and those specific to Measure U. Given this understanding and the need to allocate a portion of those indirect costs to Measure U, an allocation method must be chosen. Because the classification (Measure U or General) of forest fuels management work to be accomplished is driven by the funding available to accomplish those tasks, the District has arrived at a revenue based allocation supported by a ratio of budgeted Non-Operating (Measure U) Revenue to Operating (exclusive of grant & reimbursable) Revenue when distributing indirect expenses. That proportion is calculated annually based on the District's adopted budget and is shown below.

Two main revenue sources determine the indirect expense allocation to Measure U		
Measure U Revenue	\$ 463,400	73.1%
Operating Revenue	170,360	26.9%
	\$ 633,760	

When looking at the *Fuels Mgt_Measure U_Quarterly Summary* report that follows, the expenses of *E02 Salaries & Wages*, *E03 Benefits & Deductions*, *E05 Utilities*, *E07 Repairs & Maintenance*, and *E10 Intradistrict Allocations* are allocated to Measure U based on the method described above. The expenses of *E04 Outside Services* and *E11 Reimbursable & Grant Expense* are reported as direct Measure U costs, and *E06 General Supplies* and *E08 Other Operating Expenses* recognize portions of expenses that are both *Direct* and *Indirect*.

Let it be noted that the above-described reporting approach will continue until FY2024-25 at which time Fuels Management staff will begin recording hours worked specific to Measure U vs. non-Measure U activity and a secondary allocation based on that ratio will be utilized to allocate both E02 Salaries & Wages and E03 Benefits & Deductions to Measure U.

E02 Salaries & Wages and *E03 Benefits & Deductions* totaling \$232,375 represents the allocated portion of overall Fuels Management staffing expense.

E04 Outside Services is representative of the District's portion of the cost-sharing agreements, operating projects, and any other *Direct* Measure U expense. A breakdown of this \$193,254 amount can be viewed in the *Outside Services Detail* report on the following page. This report also shows (for informational purposes) the partner share amounts of cost-sharing agreements and any grant expense only to better represent the overall cost of specific tasks and are not included in the report total.

The \$182,665 District portion of the cost-sharing agreements and other project-related activity can also be seen in the *Measure U Project Activity* report on Page 4 within the *Operating Project Activity* section with the difference of \$10,589 being detailed by the previously mentioned *Outside Services Detail* report which follows this summary.

E05 Utilities through *E10 Intradistrict Allocations*. Because of the nature of expenses within these expense groupings, each recognizes *Direct* expenses, when possible, and/or an allocated portion of *Indirect* expenses according to the delineation shown at the beginning of this section and is further clarified within the *Revenue and Expense Descriptions* shown on the last page of this report.

E11 Reimbursable & Grant Expense totaling \$141,679 is comprised of \$116,679 associated with expense the District incurred when facilitating the partner's share of forest fuels management work managed by the District and \$25,000 in expense associated with grant funded projects. A breakdown of these amounts can be viewed in the *Measure U Project Activity* report on Page 4 with a particular focus on the *Expense – End Balance* column within the *Reimbursable & Grant Project Activity* section.

Revenue vs Expense

When comparing *Revenue* to *Expense*, Measure U Expense exceeds Measure U Revenue by \$16,503. While this variance may come about due to the timing of Measure U Expense, when looking at the results from a big picture perspective, the result is representative of more Measure U work being done than the Measure U funds alone would allow. Ultimately, this means that a portion of Fuels Management Operating Revenue was used to supplement Measure U activities.

General Ledger

Fuels Mgt_Measure U_Summary

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 Period 09 - 14
 Fiscal Year 2023



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Sort Level	Description	Budget	End Bal	Variance
620	Fuels Management Operations			
Revenue	Revenue			
R02	Non-operating Revenue	0.00	-462,528.24	462,528.24
R04	Reimbursable & Grant Revenue	0.00	-141,679.00	141,679.00
Revenue	Revenue	0.00	-604,207.24	604,207.24
Expense	Expense			
E02	Salaries & Wages	0.00	160,748.76	-160,748.76
E03	Benefits & Deductions	0.00	71,625.76	-71,625.76
E04	Outside Services	0.00	193,254.00	-193,254.00
E05	Utilities	0.00	993.01	-993.01
E06	General Supplies	0.00	4,521.40	-4,521.40
E07	Repairs & Maintenance	0.00	1,888.19	-1,888.19
E08	Other Operating Expenses	0.00	5,971.66	-5,971.66
E10	Intradistrict Allocations	0.00	40,028.84	-40,028.84
E11	Reimbursable & Grant Expense	0.00	141,679.00	-141,679.00
Expense	Expense	0.00	620,710.62	-620,710.62
620	Fuels Management Operations	0.00	16,503.38	-16,503.38

Outside Services Detail

CAMCO	\$ 7,486.00
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Hand crews consisted of (2) sawyers and (8) ground personnel. Responsibilities included felling, limbing, and processing cut trees. Processing the stem of a tree involved cutting into manageable rounds so they could be moved to a work truck by hand which would then transport the rounds offsite. The Districts track chipper was used to chip and broadcast slash material. A masticator was used to mitigate hazardous brush components along single family home property lines, Indian Hills Condominium property line, and directly under tree canopies. A skid steer with grapples was used to move lengths of timber from hard to reach places to an area more manageable to be processed.

	<u>Polygon 1</u>	<u>Totals</u>
Acres Treated	3.90	3.90
Treatment Cost	\$ 14,972	\$ 14,972
Avg. Cost per Acre	\$ 3,839	\$ 3,839
Measure U (District Share)		\$ 7,486.00
Cost-share Agreement (Partner Share)		7,486.00
		\$ 14,972.00

Mountainside CA LLC	\$ 49,210.00
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Heavy equipment could not be used due to 35% slopes or greater within the project areas. Therefore, hand crews were instructed to cut and stack material into burn piles. The cutting prescription included limbing branches 6-15 feet from ground level, mitigating all combustible brush components under tree canopies that could act as ladder fuel, and reducing the fir component and overall stand density in the project area by targeting any tree that was 12" or less in DBH (Diameter Breast Height), dead, dying, or diseased. In total, 395 burn piles were built. Currently working with Placer County Air Pollution Control District to apply for a permit to burn these piles over the course of the 2023-24 winter season.

There was also a Class-I waterway going through Polygon 1. The Board of Forestry (BOF) and State of California require that there be a 75-foot buffer between any heavy equipment operations and the waters bank. There is also a rule preventing any woodchips from being broadcasted within the 50-foot buffer. Hand crews were forced to once again go without heavy equipment and abide by rules established by the BOF which led to meticulous work, ultimately slowing productivity and increasing the costs to treat.

	<u>Polygon 1</u>	<u>Polygon 2</u>	<u>Totals</u>
Acres Treated	16.00	9.90	25.90
Treatment Cost	\$ 60,800	\$ 37,620	\$ 98,420
Avg. Cost per Acre	\$ 3,800	\$ 3,800	\$ 3,800
Measure U (District Share)			\$ 49,210.00
Cost-share Agreement (Partner Share)			49,210.00
			\$ 98,420.00

Northstar Property Owners Association	\$ 35,986.00
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Hand crews consisted of (2) sawyers and (8) ground personnel. Responsibilities included felling, limbing, and processing cut trees. Processing the stem of a tree involved cutting into manageable rounds so they could be moved to a work truck by hand which would then transport the rounds offsite. The Districts track chipper was used to chip and broadcast slash material. A masticator was used to mitigate hazardous understory components along single family home property lines, Gold Bend Condominium property line, and directly under tree canopies. A skid steer with grapples was used to move lengths of timber from hard to reach places to an area more manageable to be processed.

	<u>Polygon 1</u>	<u>Polygon 2</u>	<u>Polygon 3</u>	<u>Totals</u>
Acres Treated	3.11	15.17	0.66	18.94
Treatment Cost	\$ 11,818	\$ 57,646	\$ 2,508	\$ 71,972
Avg. Cost per Acre	\$ 3,800	\$ 3,800	\$ 3,800	\$ 3,800
Measure U (District Share)				\$ 35,986.00
Cost-share Agreement (Partner Share) *				35,986.00
				\$ 71,972.00

Trimont	\$ 59,983.00
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Hand crews consisted of (2) sawyers and (8) ground personnel. Responsibilities included felling, limbing, and processing cut trees. Processing the stem of a tree involved cutting into manageable rounds so they could be moved to a work truck by hand which would then transport the rounds offsite. The Districts track chipper was used to chip and broadcast slash material. A masticator was used to mitigate hazardous understory components along single family home property lines and directly under tree canopies. A skid steer with grapples was used to move lengths of timber from hard to reach places to an area more manageable to be processed.

	<u>Polygon 1</u>	<u>Polygon 2</u>	<u>Polygon 3</u>	<u>Totals</u>
Acres Treated	11.20	4.43	15.94	31.57
Treatment Cost	\$ 42,560	\$ 16,834	\$ 60,572	\$ 119,966
Avg. Cost per Acre	\$ 3,800	\$ 3,800	\$ 3,800	\$ 3,800
Measure U (District Share)				\$ 59,983.00
Cost-share Agreement (Partner Share)				59,983.00
				\$ 119,966.00

Green Waste Curbside Pickup Program	\$ 30,000.00
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<u>Total Cost</u>	<u>Pickup 01</u>	<u>Pickup 02</u>	<u>Pickup 03</u>	<u>Pickup 04</u>	<u>Pickup 05</u>	<u>Pickup 06</u>	<u>Pickup 07</u>	<u>Total</u>
Dump Disposal Costs	\$ 1,800.75	\$ 637.00	\$ 1,080.00	\$ 510.00	\$ 2,100.00	\$ 3,045.00	\$ 900.00	\$ 10,072.75
Labor & Equipment Costs	10,829.00	4,428.00	5,851.00	3,246.00	7,430.00	10,293.00	2,850.25	44,927.25
	\$ 12,629.75	\$ 5,065.00	\$ 6,931.00	\$ 3,756.00	\$ 9,530.00	\$ 13,338.00	\$ 3,750.25	\$ 55,000.00
<u>Funding Breakdown</u>								
Measure U	\$ 6,314.88	\$ 2,532.50	\$ 3,465.50	\$ 1,878.00	\$ 4,765.00	\$ 7,293.88	\$ 3,750.25	\$ 30,000.00
TTCF Grant	6,314.88	2,532.50	3,465.50	1,878.00	4,765.00	6,044.13	-	25,000.00
	\$ 12,629.75	\$ 5,065.00	\$ 6,931.00	\$ 3,756.00	\$ 9,530.00	\$ 13,338.00	\$ 3,750.25	\$ 55,000.00

Other work	\$ 10,589.00
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Measure U Forest Fuels reduction work on Northstar Drive	\$ 8,437.00
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Twelve dead or dying pine trees were removed along Northstar Drive's primary evacuation route due to Red Turpentine Beetles. The funds came from the 2022-23 Measure U budget; however, they are not associated with any of the cost-share agreements. Rather, these funds were a contingency meant for unforeseen projects during the fiscal year like hazard trees. Treatment included hand crew work and the use of the contractors track chipper.

Measure U Forest Fuels reduction work on Northstar/Trimont Land	488.00
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This is what remained from prepaid funds provided by Trimont before the inception of Measure U. Trimont would often write a check to NCSD each year for fuels management on their land. \$488 is what remained from their last check and therefore was used to treat a Trimont Measure U polygon from the FY2023. This revenue is not associated with Measure U or the parcel tax. Instead, it was used to supplement expenses necessary to treat a 0.13 acre portion of a Trimont Measure U polygon.

Legal Fees - Measure U Specific	1,664.00
	\$ 10,589.00

Total E04: Outside Services	\$ 193,254.00
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* NPOA Partner Share was wrongly paid directly to the Vendor by NPOA

Measure U Project Activity

for the 12 Months Ending June 30, 2023

Project Number	Project Description	Revenue		Expense			Status
		Budget	End Balance	Budget	End Balance	Variance	C = Completed CXL = Cancelled P = Postponed

Operating Project Activity (Projects other than Reimbursable & Grant Projects)

Fund 620 - Fuels Mgt Operations

O22-004	CAMCO Cost Share_NCSD	\$	-	\$	-	\$	4,600	\$	7,486	\$	(2,886)	C
O22-005	Mountainside Cost Share_NCSD		-		-		53,200		49,210		3,990	C
O22-006	NPOA Cost Share_NCSD		-		-		35,986		35,986		-	C
O22-007	Trimont Cost Share_NCSD		-		-		59,983		59,983		-	C
O22-008	Curbside Pickup_NCSD 54.5%		-		-		30,000		30,000		-	C
	Total Fund 620	\$	-	\$	-	\$	183,769	\$	182,665	\$	1,104	
	Total Operating Project Activity	\$	-	\$	-	\$	183,769	\$	182,665	\$	1,104	

Reimbursable & Grant Project Activity

Reimbursable Projects

R22-004	CAMCO Cost Share_Owner		7,600		(7,486)		7,600		7,486	\$	114	C
R22-005	Mountainside Cost Share_Owner		53,200		(49,210)		53,200		49,210		3,990	C
R22-006	NPOA Cost Share_Owner		35,986		-		35,986		-		35,986	C
R22-007	Trimont Cost Share_Owner		59,983		(59,983)		59,983		59,983		-	C
	Total Reimbursable Projects	\$	156,769	\$	(116,679)	\$	156,769	\$	116,679	\$	40,090	

Grant Funded Projects

G23-001	Curbside Pickup_TTCF 45.5%		25,000		(25,000)		25,000		25,000		-	C
	Total Grant Funded Projects		25,000		(25,000)		25,000		25,000		-	
	Total Grant Funded & Reimbursable Projects	\$	181,769	\$	(141,679)	\$	181,769	\$	141,679	\$	40,090	

Summary

Non-Capital (Operating) Projects	\$	-	\$	-	\$	183,769	\$	182,665	\$	1,104	
Reimbursable Projects		181,769		(141,679)		181,769		141,679		40,090	
Total	\$	181,769	\$	(141,679)	\$	365,538	\$	324,344	\$	41,194	

General Ledger Revenue and Expense Descriptions

Measure U Revenue

Non-operating Revenue is comprised solely of the Measure U Parcel Tax. Parcel taxes are calculated by the District based on an annual escalator and submitted to Placer County to be collected on the tax rolls.

Reimbursable & Grant Revenue is comprised of the partner (Trimont, Northstar Property Owners Association, Mountainside California, and CAMCO) portion of Reimbursable cost-sharing agreements and any Grant related activity specific to Measure U goals. Absent any timing differences, it will be fully offset Measure U Reimbursable & Grant Expense and can be further analyzed through the attached *Measure U Project Reporting* sheet.

Measure U Expense

Salaries and Wages* is an allocation of Fuels Management employee pay including the use of leaves

Benefits and Deductions* includes an allocation of employee related expenses outside of labor costs including payroll taxes, health insurance, and retirement costs.

Outside Services is comprised of the direct costs of Professional/Other Services mostly comprised of “boots on the ground” fuels reduction work. Some of this work may be captured as an Operating Project and represented on the *Measure U Project Activity* report (in addition to the *Outside Services Detail* report). To a lesser extent, this grouping may also include other outside services such as legal fees, once again, directly applicable to Measure U activities.

Utilities* is an allocation of the overall costs associated with the monthly Mobile Connectivity activity of the Fuels Management department.

General Supplies includes the general supply needs of staff including such things as Uniforms, Operating Supplies, Tools, and Fuel. It is comprised of both the direct and indirect costs with the total being a combination of an allocation* from Fuels Management and any direct Measure U expenses.

Repairs & Maintenance* is an allocated cost of the maintenance activities required to keep Fuels Management vehicles and equipment in proper working order.

Other Operating Expenses includes the costs associated with expenses such as leases, advertising, travel, education, and computer hardware/software. It is comprised of both direct and indirect costs with the total being a combination of an allocation* from Fuels Management and any direct Measure U expenses.

Intradistrict Allocations* is an allocated cost of the administrative overhead required to support Forest Fuels Management efforts including things such as general management, payroll, accounts payable, and human resources functions.

Reimbursable & Grant Expense is limited to the partner (Trimont, Northstar Property Owners Association, Mountainside California, and CAMCO) portion of Reimbursable cost-sharing agreements and any Grant related activity specific to Measure U goals. Absent any timing differences, it will be fully offset Measure U Reimbursable & Grant Revenue and can be further analyzed through the attached *Measure U Project Reporting* sheet.

* Allocations are based on the ratio of Measure U Parcel Tax revenue to the Operating Revenue received from the Enterprise Funds of Water, Sewer, and Solid Waste for their share of the cost associated with the Forest Fuels Management program.