

**REGULAR BOARD MEETING AGENDA**  
**Wednesday, May 11, 2022, 1:00PM**  
**RCD Conference Room, 11769 Waterhill Road, Lakeside, CA 92040**

Land Acknowledgement Statement: Since time immemorial, the San Diego County region has been the home of the Kumeyaay, Luiseño, Cahuilla, and Cupeño Native people. We acknowledge that people have come before us and lived with care and respect on these lands. We recognize that we are now on the lands of these indigenous people who are still here and will always be. We honor the Indigenous people living today as well as their ancestors, and we deeply respect their resilience and connection to the land.

**1. CALL TO ORDER, INTRODUCTION**

**2. ADDITIONS/CHANGES TO THE AGENDA (GOV. CODE 54954.2 (B))**

**3. PUBLIC COMMENT**

Public may comment on agenda items when they are discussed. Speakers are asked to limit comments to three minutes. (Gov. Code 54954.3(a)).

**4. CONSENT CALENDAR**

- 4-1 Approval of Regular Meeting Minutes of April 13, 2022
- 4-2 Note and file monthly Treasurer's Reports for March 2022
- 4-3 Approve monthly expenses for March 2022

**5. STAFF AND OTHER REPORTS**

- 5-1 Executive Director's Staff Report (attached)
- 5-2 Grant Status Spreadsheets (attached)
- 5-3 Staff Presentation: Wild Willow Farm programs
- 5-4 Presentation of 2021 Audit: Mike Mears of Wilkinson Hadley Kind & Co. LLP to present the 2021 audit

**6. OTHER AGENCY, DIRECTOR, ASSOC DIRECTOR, COMMITTEE, AND ASSOCIATION REPORTS**

- 6-1 CARCD Report – Butz
- 6-2 Director/Assoc. Director and Other Activity or Committee Reports
- 6-3 NRCS Report

**7. BOARD ACTION AND DISCUSSION ITEMS**

- 7-1 **Resolution 2022-14:** AB361
- 7-2 **Resolution 2022-12:** Adopt MOU between RCDGSDC and The Regents of the University of California's UC Berkeley campus, on behalf of its GrizzlyCorps program.
- 7-3 **Information item:** Welcome to the RCD Board for Diane Moss who was appointed by District 4 Representative Fletcher.
- 7-4 **Discuss / Approve:** Change meeting time to 12:30
- 7-5 **Information item:** staff to present update on facility maintenance and repair projects
- 7-6 **Resolution 2022-15:** Adopt MOU between RCDGSDC and USLRRCD to conduct agricultural services in the USLR boundary
- 7-7 **Discuss / Approve:** Staff seek Board approval to recruit an HR consultant to assist with updating and creating RCD policies, procedures, and by-laws

Resource Conservation District of Greater San Diego County  
Regular Board Meeting Agenda

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- 7-8 Discuss / Approve:** Draft Authorities of the Executive Director policy  
**7-9 Discuss / Approve:** Legal counsel Steve Boehmer to report back on the CASp inspection at Wild Willow Farm; Board to discuss next steps

**8. CLOSED SESSION**

**8-1 PUBLIC EMPLOYEE EVALUATION – Government Code Section 54957**

Title: Executive Director Evaluation

The above matters described on the agenda may be held in closed session in a conference with counsel under the provisions of Government Code Section stated above. If closed sessions are held, a report of actions subject to disclosure will be made by the District’s Counsel upon return to open session respectively.

**9. AGENDA SETTING**

**10. ADJOURNMENT**

**Public Notice:** In compliance with the Americans with Disabilities Act and Government Code Section 54954.2, if special assistance is needed to participate in a Board meeting, please contact the RCD at (619) 562-0096. Notification of at least 48 hours prior to meeting time will assist staff in assuring that reasonable arrangements can be made to provide accessibility at the meeting.

<b>UPCOMING EVENTS</b>		
RCD Board Meeting	Wednesday, June 8, 2022 1:00pm	RCD Office
FSC Executive & General Board Meetings	Thursday, April 12, 2022 9:00am	Santa Ysabel Nature Center
RFFC Local Wildfire Resilience Convening	Wednesday, June 8, 2022	TBD
FSC Volunteer Awards	Friday, June 10, 2022	Balboa Park
Wild Willow Farm Volunteering	Saturdays weekly 9am-noon	Wild Willow Farm

<b><u>RCD Board of Directors – April 2022</u></b>	
<b>Don Butz, President</b>	
Marilyn Huntamer, Vice President	Jordan Gascon , Secretary/Treasurer
Maggie Sleeper, Director	Neil Meyer, Director
<i>One Vacancy</i>	Odette Gonzalez, Director
<b><i>Associate Directors</i></b>	
D.K. Nasland, Jo MacKenzie, Lance Rogers	

<b>RCD STAFF – April 2022</b>	
Ann Baldrige, Executive Director	Heather Marlow, Director of Forestry & Fire Prevention Projects
Chris Kelley, Financial Director	Gregg Cady, Farm Director
Morgan Graves, Forestry & Fire Prevention Projects Coordinator	Stan Hill, Forestry & Fire Prevention Projects Manager
Sierra Reiss, Education Coordinator	Andy Williamson, Farming & Gardening Coordinator
Rachel Lloyd, Accounting Clerk	Joel Kramer, Regional Agricultural Specialist

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Joanne Sauerma, Office Coordinator	Cheyenne Piacenza, Assistant Farm Manager
Erik Rodriguez , Farmer II	Joannaluz “Joanna” Parra, Farmer
Juliann “JJ” Tidwell, Farmer	Paul Maschka, Regenerative Farming Educator
Codi Hale, Agricultural Outreach Assistant	Kim Hanson, Farm Field Trip & Volunteer Coordinator

**MEETING MINUTES OF THE RCD BOARD OF DIRECTORS  
Wednesday, April 13, 2022 1:00PM**

**DIRECTORS PRESENT:** Don Butz, Jordan Gascon, Marilyn Huntamer, Neil Meyer, Odette Gonzalez, Maggie Sleeper  
**DIRECTORS ABSENT:** NONE  
**VACANCIES:** One  
**ASSOC. DIRECTORS PRESENT:** Lance Rogers  
**ASSOC. DIRECTORS ABSENT:** Jo MacKenzie, DK Nasland  
**OTHERS PRESENT:** Joanne Sauerman, Morgan Graves, Chris Kelley, Anne Cirina, Heather Marlow, Deanna Spehn

Land Acknowledgement Statement: Since time immemorial, the San Diego County region has been the home of the Kumeyaay, Luiseño, Cahuilla, and Cupeño Native people. We acknowledge that people have come before us and lived with care and respect on these lands. We recognize that we are now on the lands of these indigenous people who are still here and will always be. We honor the Indigenous people living today as well as their ancestors, and we deeply respect their resilience and connection to the land.

**1. CALL TO ORDER, DETERMINATION OF A QUORUM, INTRODUCTIONS**

The Board meeting was called to order at 1:00PM

**2. ADDITIONS/CHANGES TO THE AGENDA (GOV. CODE 54954.2 (B))**

**3. PUBLIC COMMENT**

Public may comment on agenda items when they are discussed. Speakers are asked to limit comments to three minutes. **There were no members of the public requesting to speak.**

**4. CONSENT CALENDAR**

**4-1** Approval of Regular Meeting Minutes of March 9, 2022.

**4-2** Note and file monthly Treasurer's Reports for February 2022.

**4-3** Approve monthly expenses for February 2022

Motion / second (Gascon/ Meyer) to approve consent calendar. Passed unanimously: Butz, Huntamer, Gascon, Gonzalez, Meyer, Sleeper.

**5. STAFF AND OTHER REPORTS**

**5-1** Staff Report (attached); Chris Kelley- to present draft budget for FY22-23

**5-2** Grant Status Spreadsheets (attached)

**6. OTHER AGENCY, DIRECTOR, ASSOC DIRECTOR, COMMITTEE, AND ASSOCIATION REPORTS**

**6-1** CARCD Report – Butz, Meyer

**6-2** Director/Assoc. Director and Other Activity Reports

**6-3** NRCS Report

**7. BOARD ACTION AND DISCUSSION ITEMS**

**7-1 Update (Information Only):** Additional security measures recommended by our IT service provider, report attached.



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**7-2 Resolution 2022-12:** Adopt MOU between RCDGSDC and The Regents of the University of California's UC Berkeley campus, on behalf of its GrizzlyCorps program. Resolution and MOU could not be adopted at this time, need further information and edits with legal counsel.

**7-3 Resolution 2022-13:** Approve contract with Condor Media for NACC program. Motion / second (Meyer/ Gonzalez) to approve resolution 2022-13. Passed unanimously: Butz, Huntamer, Gascon, Gonzalez, Meyer, Sleeper.

**7-4 Discuss / Approve:** Support for Division 9 updates AB 1902. Report attached. Motion / second (Sleeper/ Meyer) to approve supporting this bill. Passed unanimously: Butz, Huntamer, Gascon, Gonzalez, Meyer, Sleeper.

**7-5 Discuss/ Approve:** Support for AgPass Program AB 1103. Report attached. Motion / second (Huntamer/ Gascon) to approve support for this bill. Passed unanimously: Butz, Huntamer, Gascon, Gonzalez, Meyer, Sleeper.

**Gascon left the meeting 1:28PM**

**7-6 Discuss/ Approve:** Support for SB 1027 (Atkins). Legislation to amend Public Resources Code relating to the San Diego River Conservancy. Report attached. Deanna Spehn from Senator Toni Atkin's office is available to answer questions.

Motion / second (Meyer/ Gonzalez) to support this bill. Passed by majority: Butz, Huntamer, Gonzalez, Meyer. Sleeper abstained

**8. CLOSED SESSION**

**8-1 PUBLIC EMPLOYEE EVALUATION – Government Code Section 54957**

Title: Executive Director Evaluation

The above matters described on the agenda may be held in closed session in a conference with counsel under the provisions of Government Code Section stated above. If closed sessions are held, a report of actions subject to disclosure will be made by the District's Counsel upon return to open session respectively.

No closed session.

**9. AGENDA SETTING:** Teleconference meetings AB361, special meeting to consider resolution 2022-12 after MOU is edited, Director Meyer requested site walk for facilities improvements, Director Huntamer requested discussion regarding landscape maintenance.

**10. ADJOURNMENT** Meeting adjourned at 2:08pm.

Respectfully submitted,



Heather Marlow

**RCD of Greater San Diego County**  
**Profit Loss Budget vs. Actual**  
**March 2022**

	<u>Jul - Mar 2022</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
40000 · Grant Income Restricted				
40041 · CDFA TA HSP	11,660.71	19,540.00	-7,879.29	59.68%
40042 · CDFA CUSP Economic Relief Grant	8,372.25	26,068.00	-17,695.75	32.12%
40045 · CDFA Climate Smart Ag TA	14,025.53	29,543.79	-15,518.26	47.47%
40047 · CDFA Prescribed Grazing Program	2,090.72	19,695.00	-17,604.28	10.62%
40048 · CDFA Cover Cropping	27,299.40	46,142.00	-18,842.60	59.16%
40049 · CARCD Monarchs	10,728.72	11,233.00	-504.28	95.51%
40050 · CARCD SWEEP TA	9,446.21	9,445.99	0.22	100.0%
40051 · DOC RFFC Block Grant	444,966.43	574,929.00	-129,962.57	77.4%
40052 · DOC SALC	34,217.33	175,000.00	-140,782.67	19.55%
40053 · DOC RFFC Round IIA	10,895.13	275,000.00	-264,104.87	3.96%
40060 · NRCS IERCD	4,396.03	15,000.00	-10,603.97	29.31%
40065 · NRCS Conservation Planning	10,527.90	35,042.50	-24,514.60	30.04%
40080 · SDRC Fuels	1,012,639.75	2,140,294.00	-1,127,654.25	47.31%
40085 · SDRC NACC	85,507.84	364,678.04	-279,170.20	23.45%
40090 · IRWMP Proposition 84	328,170.62	548,983.00	-220,812.38	59.78%
40100 · CARCD NFWF TA	6,504.48	17,317.00	-10,812.52	37.56%
40120 · Port	8,843.06	16,000.00	-7,156.94	55.27%
40122 · CalFire Forest Health Gran	539,948.11	1,563,803.00	-1,023,854.89	34.53%
40140 · SDG&E Environmental Champions	11,629.18	11,350.00	279.18	102.46%
40145 · SDG&E DSAP	48,000.00	48,000.00	0.00	100.0%
40146 · SDG&E Fuels MOU	1,030,240.86	1,500,000.00	-469,759.14	68.68%
40190 · Tijuana River Valley Garden	69,531.27	65,000.00	4,531.27	106.97%
40191 · Sweetwater Community Garden	31,895.90	22,500.00	9,395.90	141.76%
40193 · Parker Foundation F2F	1,463.00	5,000.00	-3,537.00	29.26%
40194 · Wild Willow Farm Classes & Workshops	38,456.87	65,000.00	-26,543.13	59.16%
40195 · Wild Willow Farm Agricultural CSA & Wholesale	42,316.96	65,000.00	-22,683.04	65.1%
40196 · Wild Willow Field Trips & Tours	16,371.70	20,000.00	-3,628.30	81.86%
42006 · USFWS Creating Pollinator Habit	10,266.25	29,000.00	-18,733.75	35.4%
42007 · USFWS Pollinators on Working Lands	5,629.18	17,000.00	-11,370.82	33.11%
42025 · 21USFS SFA355827	175,090.74	200,000.00	-24,909.26	87.55%
<b>Total 40000 · Grant Income Restricted</b>	<b>4,051,132.13</b>	<b>7,935,564.32</b>	<b>-3,884,432.19</b>	<b>51.05%</b>
45000 · Income - Unrestricted				
45010 · Rent - San Diego River Conserva	23,756.00	32,000.00	-8,244.00	74.24%
45020 · Donations, Awards & Scholarship	100.00	5,000.00	-4,900.00	2.0%
45025 · WWF Donations	29,366.11	20,000.00	9,366.11	146.83%
45030 · Rebates and Refunds	64.89	25.00	39.89	259.56%
45040 · LAIF Interest	2,371.12	10,000.00	-7,628.88	23.71%
45080 · US Bank Interest	18.30	45.00	-26.70	40.67%
45090 · Tax Assessments	301,000.00	375,000.00	-74,000.00	80.27%
45095 · Redevelopment Revenue City Tax	9,825.10	10,000.00	-174.90	98.25%
45100 · Miscellaneous Income	38,213.55	25,000.00	13,213.55	152.85%
45200 · Fee for Service	943.91	5,000.00	-4,056.09	18.88%
45000 · Income - Unrestricted - Other	0.00	0.00	0.00	0.0%
<b>Total 45000 · Income - Unrestricted</b>	<b>405,658.98</b>	<b>482,070.00</b>	<b>-76,411.02</b>	<b>84.15%</b>
<b>Total Income</b>	<b>4,456,791.11</b>	<b>8,417,634.32</b>	<b>-3,960,843.21</b>	<b>52.95%</b>
Expense				
50000 · Grant Expenses Restricted				
50041 · CDFA TA HSP	8,256.90	16,283.33	-8,026.43	50.71%
50042 · CDFA CUSP Economic Relief Grant	5,961.65	21,723.33	-15,761.68	27.44%
50045 · CDFA Climate Smart Ag TA	8,743.36	16,412.00	-7,668.64	53.27%
50047 · CDFA Prescribed Grazing	2,182.00	9,705.83	-7,523.83	22.48%
50048 · CDFA Cover Cropping	22,893.13	38,451.67	-15,558.54	59.54%
50049 · CARCD Monarchs	6,663.78	9,360.83	-2,697.05	71.19%
50050 · CARCD SWEEP/TA	7,214.06	8,587.24	-1,373.18	84.01%
50051 · DOC Block Grant	336,944.73	479,107.50	-142,162.77	70.33%
50052 · DOC SALC	26,823.45	145,800.00	-118,976.55	18.4%
50053 · DOC RFFC Round IIA	9,089.66	229,167.00	-220,077.34	3.97%
50060 · NRCS IERCD	3,243.54	12,500.00	-9,256.46	25.95%
50065 · NRCS Conservation Planning	6,611.57	25,612.00	-19,000.43	25.81%
50080 · SDRC Fuels	900,672.33	1,783,578.33	-882,906.00	50.5%
50085 · SDRC NACC	87,291.32	302,000.00	-214,708.68	28.9%
50090 · IRWMP Proposition 84	431,565.63	457,485.83	-25,920.20	94.33%
50100 · CARCD NFWF TA	4,215.99	14,430.83	-10,214.84	29.22%
50120 · Port	6,263.11	13,333.33	-7,070.22	46.97%
50122 · CalFire Forest Health	512,536.45	1,303,169.17	-790,632.72	39.33%
50140 · SDG&E Environmental Champions	7,722.44	10,026.33	-2,303.89	77.02%
50145 · SDG&E DSAP	39,883.06	40,000.00	-116.94	99.71%
50146 · SDG&E Fuels MOU	834,051.34	1,250,000.00	-415,948.66	66.72%
50190 · Tijuana River Valley Garden	51,809.65	54,166.67	-2,357.02	95.65%

**RCD of Greater San Diego County  
Profit Loss Budget vs. Actual  
March 2022**

50191 · Sweetwater Community Garden	32,894.80	18,750.00	14,144.80	175.44%
50193 · Parker Foundation F2F	900.00	4,167.00	-3,267.00	21.6%
50194 · Wild Willow Farm Classes & Workshops	62,592.14	54,166.67	8,425.47	115.56%
50195 · Wild Willow Farm Agricultural CSA & Wholesale	140,214.94	54,166.67	86,048.27	258.86%
50196 · Wild Willow Farm Field Trips & Tours	45,408.01	16,666.67	28,741.34	272.45%
52006 · USFWS Creating Pollinator Habit	8,010.85	24,166.67	-16,155.82	33.15%
52007 · USFWS Pollinators on Working Lands	3,327.05	14,166.00	-10,838.95	23.49%
52025 · 21USFS SFA355827	137,217.18	166,666.67	-29,449.49	82.33%
<b>Total 50000 · Grant Expenses Restricted</b>				
<b>53000 · Expenses Unrestricted</b>	<b>3,751,204.12</b>	<b>6,593,817.57</b>	<b>-2,842,613.45</b>	<b>56.89%</b>
53005 · Advertising	0.00	5,000.00	-5,000.00	0.0%
53035 · Processing Fees	3,635.63	3,600.00	35.63	100.99%
53040 · Bank Fees	242.05	350.00	-107.95	69.16%
53050 · Depreciation	37,704.80	45,000.00	-7,295.20	83.79%
53060 · Donations, Awards & Scholarship	0.00	15,000.00	-15,000.00	0.0%
53070 · Dues & Subscriptions	7,549.95	10,000.00	-2,450.05	75.5%
53080 · Equipment Leases	2,654.51	3,500.00	-845.49	75.84%
53100 · Automobile				
53110 · Fuel	-427.60	3,000.00	-3,427.60	-14.25%
53120 · Repairs & Maintenance	957.72	3,000.00	-2,042.28	31.92%
<b>Total 53100 · Automobile</b>	<b>530.12</b>	<b>6,000.00</b>	<b>-5,469.88</b>	<b>8.84%</b>
53900 · Insurance				
53910 · Auto & General Liability	16,476.10	29,000.00	-12,523.90	56.81%
53920 · In Lieu of Health Insurance	85,106.70	186,800.00	-101,693.30	45.56%
53930 · Workers Compensation	18,362.84	32,000.00	-13,637.16	57.38%
<b>Total 53900 · Insurance</b>	<b>119,945.64</b>	<b>247,800.00</b>	<b>-127,854.36</b>	<b>48.4%</b>
54000 · Outside Services				
54010 · Facility Maintenance & Repairs	8,067.06	30,000.00	-21,932.94	26.89%
54020 · Janitorial	3,387.37	5,500.00	-2,112.63	61.59%
54030 · Landscaping	14,639.60	19,500.00	-4,860.40	75.08%
54040 · Payroll Processing Fees	2,483.89	4,000.00	-1,516.11	62.1%
54050 · Pest Control	8.37	20.00	-11.63	41.85%
54060 · Website & Computer Maintenance	22,027.15	25,000.00	-2,972.85	88.11%
<b>Total 54000 · Outside Services</b>	<b>50,613.44</b>	<b>84,020.00</b>	<b>-33,406.56</b>	<b>60.24%</b>
54070 · Permits & Fees	0.10	100.00	-99.90	0.1%
54080 · Postage	206.97	800.00	-593.03	25.87%
54090 · Printing	584.04	1,500.00	-915.96	38.94%
55000 · Professional Services				
55010 · Accounting Fees	850.00	7,500.00	-6,650.00	11.33%
55020 · Legal Fees	15,906.24	20,000.00	-4,093.76	79.53%
55030 · Professional Services - Other	215.07	10,000.00	-9,784.93	2.15%
<b>Total 55000 · Professional Services</b>	<b>16,971.31</b>	<b>37,500.00</b>	<b>-20,528.69</b>	<b>45.26%</b>
57000 · Supplies				
57100 · Conservation Garden & Education	47.85	6,000.00	-5,952.15	0.8%
57150 · Discretionary Projects	29,297.01	132,000.00	-102,702.99	22.2%
57200 · Office Supplies	5,001.84	7,500.00	-2,498.16	66.69%
57300 · Office General	4,718.98	6,500.00	-1,781.02	72.6%
<b>Total 57000 · Supplies</b>	<b>39,065.68</b>	<b>152,000.00</b>	<b>-112,934.32</b>	<b>25.7%</b>
59000 · Utilities				
59100 · Gas & Electric	7,258.51	9,500.00	-2,241.49	76.41%
59200 · Sewer	569.58	750.00	-180.42	75.94%
59300 · Trash	2,404.67	4,200.00	-1,795.33	57.25%
59400 · Water	1,861.79	4,500.00	-2,638.21	41.37%
59500 · Telephones	12,317.54	17,500.00	-5,182.46	70.39%
<b>Total 59000 · Utilities</b>	<b>24,412.09</b>	<b>36,450.00</b>	<b>-12,037.91</b>	<b>66.97%</b>
<b>Total 53000 · Expenses Unrestricted</b>	<b>304,116.33</b>	<b>648,620.00</b>	<b>-344,503.67</b>	<b>46.89%</b>
65000 · Travel and Meetings				
65310 · Training	4,570.00	7,000.00	-2,430.00	65.29%
65320 · Travel Transportation & Accommod	2,702.37	8,750.00	-6,047.63	30.88%
65330 · Travel Meals	1,548.83	1,200.00	348.83	129.07%
<b>Total 65000 · Travel and Meetings</b>	<b>8,821.20</b>	<b>16,950.00</b>	<b>-8,128.80</b>	<b>52.04%</b>
66000 · Payroll Expenses				
66100 · Gross Payroll	202,059.36	581,060.00	-379,000.64	34.77%
66200 · In Lieu of Social Security 10.5%	21,327.19	61,011.30	-39,684.11	34.96%
66300 · Medicare 1.45%	3,564.61	8,425.37	-4,860.76	42.31%
66400 · FUTA, SDI, ETT, SUI	5,488.43	6,500.00	-1,011.57	84.44%
<b>Total 66000 · Payroll Expenses</b>	<b>232,439.59</b>	<b>656,996.67</b>	<b>-424,557.08</b>	<b>35.38%</b>
<b>Total Expense</b>	<b>4,296,581.24</b>	<b>7,916,384.24</b>	<b>-3,619,803.00</b>	<b>54.28%</b>
<b>Net Ordinary Income</b>	<b>160,209.87</b>	<b>501,250.08</b>	<b>-341,040.21</b>	<b>31.96%</b>
<b>Net Income</b>	<b>160,209.87</b>	<b>501,250.08</b>	<b>-341,040.21</b>	<b>31.96%</b>

RCD of Greater San Diego County  
Balance Sheet  
As of March 31, 2022

3/31/2022

ASSETS

Current Assets

Checking/Savings

10000 · US Bank Checking	73,205.16
10020 · Petty Cash	400.00
10030 · LAIF	1,479,906.15
Total Checking/Savings	<u>1,553,511.31</u>

Accounts Receivable

12000 · Accounts Receivable

12002 · DOC SALC	35,287.80
12003 · USFWS	13,512.68
12004 · NRCS IERCD	956.25
12006 · NRCS Conservation Planning	5,055.12
12008 · DOC RFFC Block Grant	229,327.25
12010 · CDFA CUSP Economic Relief Grant	2,921.85
12011 · CARCD	4,262.18
12012 · 21USFS SFA355827	25,000.00
12013 · CDFA Soil TA	7,959.49
12014 · CDFA Climate Smart Ag TA	14,025.53
12016 · CDFA Prescribed Grazing	2,090.71
12017 · CDFA Cover Cropping	3,019.61
12019 · DOC RFFC Round IIA	10,895.13
12020 · Fire Safe Council of San Diego	333.28
12021 · San Diego River Conservancy	214,690.35
12022 · CalFire Forest Health Grant	496,922.99
12023 · Wild Willow Field Trips and Tours	1,379.00
12024 · Wild Willow Classes and Workshops	5,500.00
12025 · Wild Willow AG & CSA Sales	534.00
12026 · Miscellaneous Receivables	3,323.24
12030 · Port District	4,000.00
12051 · Prop 84	430,727.78
12060 · Tijuana River Valley Community	8,667.86
12090 · Sweetwater Community Garden	2,143.25

Total 12000 · Accounts Receivable 1,522,535.35

Total Accounts Receivable 1,522,535.35

Other Current Assets

12005 · Undeposited Funds	1,950.00
13000 · Prepaid Expenses	12,225.17

Total Other Current Assets 14,175.17

Total Current Assets 3,090,221.83

Fixed Assets

14000 · Accumulated Depreciation

14020 · Building	505,000.00
14040 · Building Improvements	572,981.67
14060 · Furniture & Equipment	53,049.42
14080 · Land	110,000.00
14090 · Vehicles	76,537.22
14000 · Accumulated Depreciation - Other	<u>-489,188.40</u>

Total 14000 · Accumulated Depreciation 828,379.91

Total Fixed Assets 828,379.91

RCD of Greater San Diego County  
 Balance Sheet  
 As of March 31, 2022

	3/31/2022
TOTAL ASSETS	<u><u>3,918,601.74</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	539,044.48
Total Accounts Payable	<u>539,044.48</u>
Other Current Liabilities	
21000 · Deferred Compensation	0.00
21010 · Refundable Deposits on Garden Plots	22,656.67
21020 · Deferred Revenue	608,074.13
21045 · Accounts Payable Accrual	0.00
21060 · Vacation Accrual	45,347.97
Total Other Current Liabilities	<u>676,078.77</u>
Total Current Liabilities	<u>1,215,123.25</u>
Total Liabilities	1,215,123.25
Equity	
30000 · Administration Operations Reser	780,000.00
30020 · Capital Improvements Facility R	71,314.00
30040 · Computer Reserve Fund Balance	10,601.33
30080 · Discretionary Project Reserve	50,000.00
30091 · Fleet Reserve	50,000.00
30092 · General Fund Balance	280,296.83
30093 · Investment in Fixed Assets	865,461.00
32000 · Retained Earnings	59,800.51
32020 · Unrestricted Net Assets	375,794.95
Net Income	160,209.87
Total Equity	<u>2,703,478.49</u>
TOTAL LIABILITIES & EQUITY	<u><u>3,918,601.74</u></u>

RCD of Greater San Diego County

Profit & Loss

March 31, 2022

Mar ' 22

Ordinary Income/Expense

Income

40000 · Grant Income Restricted	
40041 · CDFA HSP TA	1,739.50
40042 · CDFA CUSP Economic Relief Grant	1,415.25
40045 · CDFA Climate Smart Ag TA	1,203.30
40047 · CDFA Prescribed Grazing	0.00
40048 · CDFA Cover Cropping	1,257.29
40049 · CARCD Monarchs	0.00
40050 · CARCD SWEEP TA	0.22
40051 · DOC RFFC Block	118,302.30
40052 · DOC SALC	10,302.47
40053 · DOC RFFC Round IIA	-419.47
40060 · NRCS IERCD	396.00
40065 · NRCS Conservation Planning	2,141.28
40080 · SDRC Fuels	-32,504.91
40085 · SDRC NACC	3,938.01
40090 · IRWMP Proposition 84	24,544.36
40100 · CARCD NFWF TA	2,615.48
40120 · Port	1,175.95
40122 · CalFire Forest Health Grant	299,970.99
40140 · SDG&E Environmental Champions	0.00
40145 · SDG&E DSAP	0.00
40146 · SDG&E Fuels MOU	194,066.22
40190 · Tijuana River Valley Garden	7,152.24
40191 · Sweetwater Community Garden	1,120.90
40193 · Parker Foundation Farm to Families	0.00
40194 · Wild Willow Farm Classes & Workshops	8,788.47
40195 · Wild Willow Farm CSA & Ag	5,999.40
40196 · Wild Willow Farm Field Trips & Tours	1,891.70
42006 · USFWS Creating Pollinator Habitats	953.18
42007 · USFWS Pollinators on Working Lands	1,824.12
42025 · 21USFS SFA355827	73,658.87

Total 40000 · Grant Income Restricted 731,533.12

45000 · Income - Unrestricted

45010 · Rent	2,756.00
45020 · Donations	0.00
45025 · WWF Donations	242.30
45030 · Rebates & Refunds	0.00
45040 · LAIF Interest	0.00
45080 · US Bank Interest	1.74
45090 · Tax Assessments	45,000.00
45095 · Redevelopment Revenue	0.00
45100 · Misc Income	250.00
45200 · Fee for Service	0.00

Total 45000 · Income - Unrestricted 48,250.04

Total Income

779,783.16

Expense

RCD of Greater San Diego County

Profit & Loss

March 31, 2022

Mar ' 22

50000 · Grant Expenses Restricted	
50041 · CDFA TA HSP	1,261.59
50042 · CDFA CUSP Economic Relief Grant	853.35
50045 · CDFA Climate Smart Ag TA	655.47
50047 · CDFA Prescribed Grazing	0.00
50048 · CDFA Cover Cropping	300.57
50049 · CARCD Monarchs	0.00
50050 · CARCD SWEEP/TA	0.00
50051 · DOC RFFC Block Grant	92,679.86
50052 · DOC SALC	7,766.83
50053 · DOC RFFC Round IIA	9,089.13
50060 · NRCS IERCD	295.56
50065 · NRCS Conservation Planning	1,367.59
50080 · SDRC Fuels	-21,377.98
50085 · SDRC NACC	4,861.50
50090 · IRWMP Proposition 84	134,148.73
50100 · CARCD NFWF TA	1,221.21
50120 · Port	1,044.16
50122 · CalFire Forest Health Grant	290,030.44
50140 · SDG&E Environmental Champions	0.00
50145 · SDG&E DSAP	0.00
50146 · SDG&E Fuels MOU	156,741.45
50190 · Tijuana River Valley Garden	6,027.10
50191 · Sweetwater Community Garden	2,617.32
50193 · Parker Foundation Farm to Families	0.00
50194 · Wild Willow Farm Classes & Workshops	9,098.92
50195 · Wild Willow Farm Ag & CSA	19,305.45
50196 · Wild Willow Farm Field Trips & Tours	8,314.33
52006 · USFWS Creating Pollinator Habit	747.69
52007 · USFWS Pollinators on Working Lands	1,134.50
52025 · 21USFS SFA355827	51,903.59
Total 50000 · Grant Expenses Restricted	<u>780,088.36</u>
53000 · Expenses Unrestricted	
53005 · Advertising	0.00
53035 · Processing Fees	297.43
53040 · Bank Fees	10.31
53050 · Depreciation	3,583.00
53060 · Donations, Awards & Scholarships	0.00
53070 · Dues & Subscriptions	0.00
53080 · Equipment Leases	266.59
53100 · Automobile	
53110 · Fuel	-25.59
53120 · Repairs & Maintenance	632.00
Total 53100 · Automobile	<u>606.41</u>
53900 · Insurance	
53910 · Auto & General Liability	1,825.40
53920 · In Leiu of Health Insurance	9,172.30
53930 · Workers Compensation	2,190.78
Total 53900 · Insurance	<u>13,188.48</u>

RCD of Greater San Diego County

Profit & Loss

March 31, 2022

	<u>Mar ' 22</u>
54000 · Outside Services	
54010 · Facility Maintenance & Repairs	3,913.00
54020 · Janitorial	515.00
54030 · Landscaping	2,195.94
54040 · Payroll Processing Fees	181.12
54050 · Pest Control	0.00
54060 · Website & Computer Maintenance	1,939.07
Total 54000 · Outside Services	<u>8,744.13</u>
54070 · Permit	0.00
54080 · Postage	18.26
54090 · Printing	154.77
55000 · Professional Services	
55010 · Accounting Fees	0.00
55020 · Legal Fees	2,074.99
55030 · Professional Services - Other	0.00
Total 55000 · Professional Services	<u>2,074.99</u>
57000 · Supplies	
57100 · Conservation Garden & Education	0.00
57150 · Discretionary Projects	6,626.76
57200 · Office Supplies	1,197.10
57300 · Office General	200.96
Total 57000 · Supplies	<u>8,024.82</u>
59000 · Utilities	
59100 · Gas & Electric	786.66
59200 · Sewer	0.00
59300 · Trash	287.14
59400 · Water	0.00
59500 · Telephones	1,515.44
Total 59000 · Utilities	<u>2,589.24</u>
Total 53000 · Expenses Unrestricted	<u>39,558.43</u>
65000 · Travel and Meetings	0.00
65310 · Training	0.00
65320 · Travel Transportation & Accomod	408.07
65330 · Travel Meals	178.21
Total 65000 · Travel and Meetings	<u>586.28</u>
66000 · Payroll Expenses	
66100 · Gross Payroll	17,186.58
66200 · In Leiu of Social Security 10.5%	2,502.63
66300 · Medicare 1.45%	345.61
66400 · FUTA, SDI, ETT, SUI	594.81
Total 66000 · Payroll Expenses	<u>20,629.63</u>
Total Expense	<u>840,862.70</u>
Net Ordinary Income	<u>-61,079.54</u>
Net Income	<u><u>-61,079.54</u></u>



RCD of Greater San Diego County  
Reconciliation Summary  
US Bank-General Checking, Period Ending 3/31/2022

	<b>Mar 31, 22</b>
<b>Beginning Balance</b>	592,750.35
<b>Cleared Transactions</b>	
<b>Checks and Payments - 130 items</b>	-520,094.07
<b>Deposits and Credits - 70 items</b>	147,940.86
<b>Total Cleared Transactions</b>	-372,153.21
<b>Cleared Balance</b>	<b>220,597.14</b>
<b>Uncleared Transactions</b>	
<b>Checks and Payments - 47 items</b>	-156,024.95
<b>Deposits and Credits - 5 items</b>	8,632.97
<b>Total Uncleared Transactions</b>	-147,391.98
<b>Register Balance as of 03/31/2022</b>	<b>73,205.16</b>

RCD of Greater San Diego County  
Reconciliation Detail  
US Bank-General Checking, Period Ending 2/28/22

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							592,750.35
<b>Cleared Transactions</b>							
<b>Checks and Payments - 130 items</b>							
	Bill Pmt -Check	01/04/2022	11431	Erik Rodriguez	√	-50.00	-50.00
	Bill Pmt -Check	01/31/2022	11507	JMB Sanitation	√	-219.55	-269.55
	Bill Pmt -Check	02/07/2022	11547	San Diego Audubon Society	√	-2,228.00	-2,497.55
	Bill Pmt -Check	02/07/2022	11534	Andy Williamson	√	-27.68	-2,525.23
	Bill Pmt -Check	02/14/2022	11555	Pope Tree Service	√	-5,950.00	-8,475.23
	Bill Pmt -Check	02/14/2022	11558	Union Bank	√	-797.79	-9,273.02
	Bill Pmt -Check	02/14/2022	11556	Quench USA Inc	√	-37.72	-9,310.74
	Bill Pmt -Check	02/17/2022	11568	Joshua Denmark	√	-800.00	-10,110.74
	Bill Pmt -Check	02/22/2022	11584	Pope Tree Service	√	-33,150.00	-43,260.74
	Bill Pmt -Check	02/22/2022	11583	Pauma Band of Luiseno Indians	√	-20,219.86	-63,480.60
	Bill Pmt -Check	02/22/2022	11580	LC Tree Service	√	-15,315.00	-78,795.60
	Bill Pmt -Check	02/22/2022	11571	Christian Dominguez	√	-1,600.00	-80,395.60
	Bill Pmt -Check	02/22/2022	11574	Jacob Stone	√	-1,600.00	-81,995.60
	Bill Pmt -Check	02/22/2022	11575	Jeremiah Sanchez	√	-1,600.00	-83,595.60
	Bill Pmt -Check	02/22/2022	11576	Joshua Denmark	√	-600.00	-84,195.60
	Bill Pmt -Check	02/23/2022	11590	Frank I Hilliker	√	-100.00	-84,295.60
	Bill Pmt -Check	02/23/2022	11591	Hans Erik Hjermsstad	√	-100.00	-84,395.60
	Bill Pmt -Check	02/23/2022	11598	B & W Farm LLC	√	-100.00	-84,495.60
	Bill Pmt -Check	02/23/2022	11596	Stanley Smith	√	-100.00	-84,595.60
	Bill Pmt -Check	02/23/2022	11592	Karlee E Klemm	√	-100.00	-84,695.60
	Bill Pmt -Check	02/23/2022	11595	Scott Murray	√	-100.00	-84,795.60
	Bill Pmt -Check	02/24/2022	11602	Lincoln Financial	√	-13,564.24	-98,359.84
	Bill Pmt -Check	02/24/2022	11603	Berry's Athletic Supply	√	-2,283.01	-100,642.85
	Bill Pmt -Check	02/24/2022	11601	Wallace Laboratories, Inc	√	-320.00	-100,962.85
	Bill Pmt -Check	02/24/2022	11600	Paul Maschka	√	-100.00	-101,062.85
	Bill Pmt -Check	02/24/2022	11599	Greg Pennyroyal	√	-100.00	-101,162.85
	Bill Pmt -Check	02/28/2022	11610	Pope Tree Service	√	-23,350.00	-124,512.85
	Bill Pmt -Check	02/28/2022	11608	LC Tree Service	√	-13,675.00	-138,187.85
	Bill Pmt -Check	02/28/2022	11604	Davey Tree Expert Company	√	-4,200.00	-142,387.85
	Bill Pmt -Check	02/28/2022	11611	Richard Leeman	√	-3,500.00	-145,887.85
	Bill Pmt -Check	02/28/2022	11607	Lakeside Water District	√	-366.35	-146,254.20
	Bill Pmt -Check	02/28/2022	11606	Highland Fire	√	-158.11	-146,412.31
	Bill Pmt -Check	02/28/2022	11605	EDCO Disposal Corporation	√	-100.00	-146,512.39
	Bill Pmt -Check	03/01/2022	11626	Flex Fleet Rental LLC	√	-4,385.64	-150,898.03
	Bill Pmt -Check	03/01/2022	11612	County of San Diego	√	-1,644.40	-152,542.43
	Bill Pmt -Check	03/01/2022	11627	Pacific Building Maintenance	√	-515.00	-153,057.43
	Bill Pmt -Check	03/01/2022	11613	Andy Williamson	√	-50.00	-153,107.43
	Bill Pmt -Check	03/01/2022	11614	Ann Baldrige	√	-50.00	-153,157.43
	Bill Pmt -Check	03/01/2022	11615	Cheyenne Piacenza	√	-50.00	-153,207.43
	Bill Pmt -Check	03/01/2022	11616	Chris Kelley	√	-50.00	-153,257.43
	Bill Pmt -Check	03/01/2022	11617	Codi Hale	√	-50.00	-153,307.43
	Bill Pmt -Check	03/01/2022	11619	Gregg Cady	√	-50.00	-153,357.43
	Bill Pmt -Check	03/01/2022	11620	Heather Marlow	√	-50.00	-153,407.43
	Bill Pmt -Check	03/01/2022	11622	Morgan Graves	√	-50.00	-153,457.43
	Bill Pmt -Check	03/01/2022	11623	Paul Maschka	√	-50.00	-153,507.43
	Bill Pmt -Check	03/01/2022	11625	Sierra Reiss	√	-50.00	-153,557.43
	Bill Pmt -Check	03/01/2022	11624	Rachel Lloyd	√	-50.00	-153,607.43
	General Journal	03/02/2022	JE 1001	Gross Payroll	√	-31,832.09	-185,439.52
	General Journal	03/02/2022	JE 1001	Payroll Taxes	√	-7,219.17	-192,658.69
	Bill Pmt -Check	03/02/2022	11628	LG Mobile Detail	√	-264.00	-192,922.69
	General Journal	03/02/2022	JE 1217	PayPal Fees	√	-4.47	-192,927.16
	General Journal	03/03/2022	JE 1008	ADP Payroll Processing Fees	√	-166.61	-193,093.77
	Check	03/03/2022	11629	Darlene Fuentes	√	-125.00	-193,218.77
	Check	03/03/2022	11630	Jeffrey Scott	√	-125.00	-193,343.77
	General Journal	03/03/2022	JE 1009	Authnet Gateway Fees	√	-18.70	-193,362.47
	General Journal	03/04/2022	JE 1003	WWF CSA Chargeback	√	-360.00	-193,722.47
	Bill Pmt -Check	03/07/2022	11643	Pauma Band of Luiseno Indians	√	-20,856.91	-214,579.38
	Bill Pmt -Check	03/07/2022	11648	Tree Culture	√	-10,000.00	-224,579.38
	Bill Pmt -Check	03/07/2022	11651	U.S. Bancorp Service Center, In	√	-9,649.76	-234,229.14
	Bill Pmt -Check	03/07/2022	11650	U.S. Bancorp Service Center, In	√	-9,046.64	-243,275.78
	Bill Pmt -Check	03/07/2022	11644	Pope Tree Service	√	-6,250.00	-249,525.78
	Bill Pmt -Check	03/07/2022	11638	Gregg Cady	√	-4,682.69	-254,208.47
	Bill Pmt -Check	03/07/2022	11636	Cox Communications	√	-615.44	-254,823.91
	Bill Pmt -Check	03/07/2022	11649	United Site Services	√	-521.57	-255,345.48
	Bill Pmt -Check	03/07/2022	11647	The SoCo Group Inc.	√	-385.97	-255,731.45
	Bill Pmt -Check	03/07/2022	11632	Alpine Ace Hardware	√	-314.11	-256,045.56
	Bill Pmt -Check	03/07/2022	11640	ITCM	√	-233.49	-257,279.05
	Bill Pmt -Check	03/07/2022	11641	JMB Sanitation	√	-219.55	-257,498.60
	Bill Pmt -Check	03/07/2022	11642	Morgan Graves	√	-136.57	-257,635.17
	Bill Pmt -Check	03/07/2022	11639	Heather Marlow	√	-77.22	-257,712.39
	Bill Pmt -Check	03/07/2022	11633	Andy Williamson	√	-63.18	-257,775.57
	Bill Pmt -Check	03/07/2022	11637	EDCO Disposal Corporation	√	-35.00	-257,810.57
	Bill Pmt -Check	03/07/2022	11645	Sierra Reiss	√	-27.84	-257,838.41

RCD of Greater San Diego County  
Reconciliation Detail  
US Bank-General Checking, Period Ending 2/28/22

Type	Date	Num	Name	Clr	Amount	Balance
General Journal	03/08/2022	JE 1006	PayPal Fees	√	-5.47	-257,721.18
Bill Pmt -Check	03/09/2022	11652	Anthony Alvarado	√	-2,000.00	-259,721.18
Bill Pmt -Check	03/09/2022	11653	Christian Dominguez	√	-1,600.00	-261,321.18
Bill Pmt -Check	03/09/2022	11654	Cory Knott	√	-1,600.00	-262,921.18
Bill Pmt -Check	03/09/2022	11655	Donald Pena	√	-1,600.00	-264,521.18
Bill Pmt -Check	03/09/2022	11656	Jacob Stone	√	-1,600.00	-266,121.18
Bill Pmt -Check	03/09/2022	11657	Jeremiah Sanchez	√	-1,600.00	-267,721.18
Bill Pmt -Check	03/10/2022	11658	Palomar Observatory	√	-2,400.00	-270,121.18
Bill Pmt -Check	03/11/2022	11660	Lou Rodolico	√	-1,507.59	-271,628.77
General Journal	03/11/2022	JE 1016	ADP Payroll Processing Fees	√	-90.56	-271,719.33
Bill Pmt -Check	03/14/2022	11669	Pope Tree Service	√	-42,500.00	-314,219.33
Bill Pmt -Check	03/14/2022	11675	La Jolla Band of Luiseno Indians	√	-37,814.28	-352,033.61
Bill Pmt -Check	03/14/2022	11664	Davey Tree Expert Company	√	-23,290.00	-375,323.61
Bill Pmt -Check	03/14/2022	11666	LC Tree Service	√	-10,590.00	-385,913.61
Bill Pmt -Check	03/14/2022	11663	CM Precision Tree & Landscape	√	-7,500.00	-393,413.61
Bill Pmt -Check	03/14/2022	11662	California American Water	√	-1,637.09	-395,050.70
Bill Pmt -Check	03/14/2022	11673	Sweetwater Authority	√	-1,430.17	-396,480.87
Bill Pmt -Check	03/14/2022	11665	ITCM	√	-1,102.83	-397,583.70
Bill Pmt -Check	03/14/2022	11667	Office Depot	√	-595.23	-398,178.93
Bill Pmt -Check	03/14/2022	11676	Lou Rodolico	√	-538.43	-398,717.36
Bill Pmt -Check	03/14/2022	11674	Waste Management	√	-287.14	-399,004.50
Bill Pmt -Check	03/14/2022	11671	SDG&E	√	-207.59	-399,212.09
Bill Pmt -Check	03/14/2022	11672	Sharp Business Systems	√	-154.77	-399,366.86
Check	03/14/2022	11661	James Tatum	√	-100.00	-399,466.86
Bill Pmt -Check	03/14/2022	11670	Quench USA Inc	√	-37.72	-399,504.58
General Journal	03/14/2022	JE 1009	PayPal Fees	√	-5.47	-399,510.05
Bill Pmt -Check	03/15/2022	11678	Elite Wear Apparel Inc	√	-912.55	-400,422.60
General Journal	03/15/2022	CR 1021	Erika Shannon	√	-195.53	-400,618.13
Check	03/15/2022	11677	St. Columba Catholic School	√	-100.00	-400,718.13
Check	03/15/2022		Bank Fees	√	-20.95	-400,739.08
General Journal	03/16/2022	JE 1002	Gross Payroll	√	-31,811.01	-432,550.09
General Journal	03/16/2022	JE 1002	Payroll Taxes	√	-7,035.17	-439,585.26
General Journal	03/17/2022	JE 1007	Local Harvest	√	-100.00	-439,685.26
Bill Pmt -Check	03/21/2022	11684	Pope Tree Service	√	-13,300.00	-452,985.26
Bill Pmt -Check	03/21/2022	11680	CM Precision Tree & Landscape	√	-10,000.00	-462,985.26
Bill Pmt -Check	03/21/2022	11682	LC Tree Service	√	-6,700.00	-469,685.26
Bill Pmt -Check	03/21/2022	11681	Green Tree Forest Service	√	-1,800.00	-471,485.26
Bill Pmt -Check	03/21/2022	11683	McDougal Love Boehmer Foley	√	-1,147.00	-472,632.26
Bill Pmt -Check	03/21/2022	11687	United Site Services	√	-521.57	-473,153.83
Bill Pmt -Check	03/21/2022	11686	Union Bank	√	-355.89	-473,509.72
General Journal	03/21/2022	JE 1003	PayPal Fees	√	-4.47	-473,514.19
General Journal	03/23/2022	JE 1009	WWF CSA Refund	√	-8.00	-473,522.19
Bill Pmt -Check	03/24/2022	11688	Anthony Alvarado	√	-2,000.00	-475,522.19
Bill Pmt -Check	03/24/2022	11689	Christian Dominguez	√	-1,600.00	-477,122.19
Bill Pmt -Check	03/24/2022	11694	Joshua Denmark	√	-1,600.00	-478,722.19
Bill Pmt -Check	03/24/2022	11693	Jeremiah Sanchez	√	-1,600.00	-480,322.19
Bill Pmt -Check	03/24/2022	11692	Jacob Stone	√	-1,600.00	-481,922.19
Bill Pmt -Check	03/24/2022	11691	Donald Pena	√	-1,600.00	-483,522.19
Bill Pmt -Check	03/24/2022	11690	Cory Knott	√	-1,600.00	-485,122.19
General Journal	03/25/2022	CR 1032	ADP Payroll Processing Fees	√	-90.56	-485,212.75
General Journal	03/28/2022	CR 1028	PayPal Fees	√	-2.08	-485,214.83
General Journal	03/30/2022	JE 1003	Gross Payroll	√	-28,993.20	-514,208.03
General Journal	03/30/2022	JE 1003	Payroll Taxes	√	-5,879.58	-520,087.61
General Journal	03/30/2022	CR 1034	PayPal Fees	√	-6.46	-520,094.07
Total Checks and Payments					-520,094.07	-520,094.07
<b>Deposits and Credits - 70 items</b>						
Deposit	06/25/2021		Deposit	√	100.00	100.00
Deposit	06/25/2021		Deposit	√	100.00	200.00
Deposit	07/09/2021		Deposit	√	100.00	300.00
Deposit	07/09/2021		Deposit	√	4,032.00	4,332.00
Deposit	07/24/2021		Deposit	√	300.00	4,632.00
Deposit	07/27/2021		Deposit	√	5,880.00	10,512.00
Deposit	09/15/2021		Deposit	√	100.00	10,612.00
Deposit	09/20/2021		Deposit	√	1,385.00	11,997.00
Deposit	09/27/2021		Deposit	√	150.00	12,147.00
Deposit	09/28/2021		Deposit	√	654.64	12,801.64
Deposit	09/30/2021		Deposit	√	650.00	13,451.64
Deposit	09/30/2021		Deposit	√	4,758.82	18,210.46
Deposit	11/15/2021		Deposit	√	600.00	18,810.46
Deposit	11/22/2021		Deposit	√	200.00	19,010.46
Deposit	11/25/2021		Deposit	√	575.00	19,585.46
Deposit	12/03/2021		Deposit	√	425.00	20,010.46
Deposit	12/21/2021		Deposit	√	250.00	20,260.46
Deposit	12/21/2021		Deposit	√	300.00	20,560.46
Deposit	12/28/2021		Deposit	√	1,065.00	21,625.46
Deposit	01/06/2022		Deposit	√	400.00	22,025.46

RCD of Greater San Diego County  
Reconciliation Detail  
US Bank-General Checking, Period Ending 2/28/22

Type	Date	Num	Name	Clr	Amount	Balance
Deposit	02/01/2022		Deposit	√	1,200.00	23,225.46
Deposit	02/09/2022		Deposit	√	300.00	23,525.46
Deposit	02/21/2022		Deposit	√	125.00	23,650.46
General Journal	02/21/2022	CR 1034	Deposit	√	160.00	23,810.46
Deposit	02/23/2022		Deposit	√	525.00	24,335.46
Deposit	02/24/2022		Deposit	√	400.00	24,735.46
General Journal	02/25/2022	CR 1036	Deposit	√	120.00	24,855.46
General Journal	02/28/2022	CR 1028	Deposit	√	5.00	24,860.46
General Journal	02/28/2022	CR 1035	Deposit	√	120.00	24,980.46
Deposit	02/28/2022		Deposit	√	752.50	25,732.96
Deposit	03/01/2022		Deposit	√	525.00	26,257.96
General Journal	03/01/2022	JE 1012	Deposit	√	900.00	27,157.96
Deposit	03/01/2022		Deposit	√	7,611.36	34,769.32
General Journal	03/02/2022	JE 1216	Deposit	√	97.52	34,866.84
Deposit	03/02/2022		Deposit	√	200.00	35,066.84
Deposit	03/03/2022		Deposit	√	342.50	35,409.34
General Journal	03/04/2022	JE 1002	Deposit	√	120.00	35,529.34
Deposit	03/04/2022		Deposit	√	125.00	35,654.34
General Journal	03/08/2022	JE 1004	Deposit	√	780.00	36,434.34
General Journal	03/09/2022	JE 1005	Deposit	√	9.31	36,443.65
General Journal	03/09/2022	JE 1008	Deposit	√	120.00	36,563.65
Deposit	03/09/2022		Deposit	√	250.00	36,813.65
Deposit	03/09/2022		Deposit	√	300.00	37,113.65
Bill Pmt -Check	03/11/2022	11659	VOID	√	0.00	37,113.65
General Journal	03/11/2022	JE 1010	Deposit	√	392.00	37,505.65
Deposit	03/11/2022		Deposit	√	4,712.40	42,218.05
Deposit	03/14/2022		Deposit	√	250.00	42,468.05
General Journal	03/15/2022	CR 1022	Deposit	√	200.00	42,668.05
General Journal	03/15/2022	CR 1023	Deposit	√	638.00	43,306.05
Bill Pmt -Check	03/16/2022	11679	VOID	√	0.00	43,306.05
Deposit	03/16/2022		Deposit	√	100.00	43,406.05
General Journal	03/18/2022	CR 1018	Deposit	√	130.00	43,536.05
General Journal	03/18/2022	JE 1005	Deposit	√	5,472.78	49,008.83
Deposit	03/18/2022		Deposit	√	82,601.27	131,610.10
Deposit	03/21/2022		Deposit	√	190.00	131,800.10
Deposit	03/21/2022		Deposit	√	200.00	132,000.10
General Journal	03/21/2022	JE 1004	Deposit	√	208.00	132,208.10
Deposit	03/21/2022		Deposit	√	525.00	132,733.10
General Journal	03/22/2022	JE 1008	Deposit	√	558.00	133,291.10
General Journal	03/24/2022	CR 1033	Deposit	√	8.00	133,299.10
General Journal	03/24/2022	JE 1010	Deposit	√	11,493.02	144,792.12
Bill Pmt -Check	03/28/2022	11703	VOID	√	0.00	144,792.12
Deposit	03/28/2022		Deposit	√	80.00	144,872.12
Deposit	03/28/2022		Deposit	√	1,800.00	146,672.12
Bill Pmt -Check	03/29/2022	11709	VOID	√	0.00	146,672.12
General Journal	03/29/2022	CR 1035	Deposit	√	752.00	147,424.12
Deposit	03/30/2022		Deposit	√	200.00	147,624.12
Deposit	03/30/2022		Deposit	√	300.00	147,924.12
Deposit	03/31/2022		Deposit	√	1.74	147,925.86
General Journal	03/31/2022	JE 1002	Deposit	√	15.00	147,940.86
Total Deposits and Credits					147,940.86	147,940.86
Total Cleared Transactions					-372,153.21	-372,153.21
Cleared Balance					-372,153.21	220,597.14
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 47 items</b>						
Bill Pmt -Check	07/01/2021	10919	Theresa Banghart		-50.00	-50.00
Bill Pmt -Check	07/06/2021	10942	Sierra Reiss		-70.84	-120.84
Bill Pmt -Check	08/03/2021	11009	Theresa Banghart		-50.00	-170.84
Check	08/12/2021	11023	Bishop L J Guillory		-100.00	-270.84
Bill Pmt -Check	09/01/2021	11065	Theresa Banghart		-50.00	-320.84
Bill Pmt -Check	09/13/2021	11105	Theresa Banghart		-36.74	-357.58
Check	09/23/2021	11115	Maria Dolores Sanchez		-78.36	-435.94
Bill Pmt -Check	10/18/2021	11192	Joel Kramer		-170.64	-606.58
Bill Pmt -Check	11/01/2021	11215	Jamul Shopper & News		-175.00	-781.58
Bill Pmt -Check	11/02/2021	11233	Russell Plumbing & Supplies		-154.27	-935.85
Bill Pmt -Check	11/23/2021	11315	Kim Hanson AP		-50.00	-985.85
Bill Pmt -Check	12/13/2021	11376	Anderson's Seed Company		-500.00	-1,485.85
Bill Pmt -Check	12/28/2021	11407	Joel Kramer		-91.80	-1,577.65
Bill Pmt -Check	01/04/2022	11434	Joel Kramer		-50.00	-1,627.65
Bill Pmt -Check	01/04/2022	11436	Paul Maschka		-50.00	-1,677.65
Check	01/13/2022	11468	La Jolla Country Day		-100.00	-1,777.65
Bill Pmt -Check	02/01/2022	11525	Joel Kramer		-50.00	-1,827.65
Bill Pmt -Check	02/07/2022	11544	Russell Plumbing & Supplies		-122.00	-1,949.65
Bill Pmt -Check	02/23/2022	11597	Carl Michael Reeske		-100.00	-2,049.65
Bill Pmt -Check	02/23/2022	11594	Lucken Gibore		-100.00	-2,149.65
Bill Pmt -Check	02/23/2022	11593	Leonard Vargas		-100.00	-2,249.65

RCD of Greater San Diego County  
Reconciliation Detail  
US Bank-General Checking, Period Ending 2/28/22

Type	Date	Num	Name	Clr	Amount	Balance
Bill Pmt -Check	02/23/2022	11588	Cathryn Henning		-100.00	-2,349.65
Bill Pmt -Check	02/28/2022	11609	Matthew Sablove		-100.00	-2,449.65
Bill Pmt -Check	03/01/2022	11618	Erik Rodriguez		-50.00	-2,499.65
Bill Pmt -Check	03/01/2022	11621	Joel Kramer		-50.00	-2,549.65
Check	03/03/2022	11631	Martha Gonzalez		-7.50	-2,557.15
Bill Pmt -Check	03/14/2022	11668	Pauma Band of Luiseno Indians		-82,304.48	-84,861.63
Bill Pmt -Check	03/21/2022	11685	SDG&E		-786.66	-85,648.29
Bill Pmt -Check	03/28/2022	11700	LC Tree Service		-20,100.00	-105,748.29
Bill Pmt -Check	03/28/2022	11704	Pope Tree Service		-18,900.00	-124,648.29
Bill Pmt -Check	03/28/2022	11701	Lincoln Financial		-17,802.76	-142,451.05
Bill Pmt -Check	03/28/2022	11706	U.S. Bancorp Service Center, Inc		-4,782.38	-147,233.43
Bill Pmt -Check	03/28/2022	11696	Davey Tree Expert Company		-3,350.00	-150,583.43
Bill Pmt -Check	03/28/2022	11705	The SoCo Group Inc.		-553.11	-151,136.54
Bill Pmt -Check	03/28/2022	11695	Columbia Pacific Telesystems		-250.00	-151,386.54
Bill Pmt -Check	03/28/2022	11697	Diamond Environmental Services		-240.71	-151,627.25
Bill Pmt -Check	03/28/2022	11702	Morgan Graves		-222.19	-151,849.44
Bill Pmt -Check	03/28/2022	11699	JMB Sanitation		-219.55	-152,068.99
Bill Pmt -Check	03/28/2022	11698	EDCO Disposal Corporation		-100.08	-152,169.07
Bill Pmt -Check	03/28/2022	11707	Verizon		-52.86	-152,221.93
Bill Pmt -Check	03/28/2022	11708	Petty Cash		-38.63	-152,260.56
Bill Pmt -Check	03/30/2022	11710	Al Delalat		-744.09	-153,004.65
Bill Pmt -Check	03/30/2022	11715	Brian Wiley		-600.00	-153,604.65
Bill Pmt -Check	03/30/2022	11712	Morgan Graves		-375.90	-153,980.55
Bill Pmt -Check	03/30/2022	11714	Adrian Robles		-300.00	-154,280.55
Bill Pmt -Check	03/30/2022	11713	Petty Cash		-100.00	-154,380.55
Bill Pmt -Check	03/31/2022	11711	County of San Diego		-1,644.40	-156,024.95
Total Checks and Payments					-156,024.95	-156,024.95
<b>Deposits and Credits - 5 items</b>						
General Journal	03/25/2022	CR 1025	Deposit		250.00	250.00
Deposit	03/25/2022		Deposit		6,952.47	7,202.47
General Journal	03/31/2022	CR 1031	Deposit		145.00	7,347.47
Deposit	03/31/2022		Deposit		175.00	7,522.47
Deposit	03/31/2022		Deposit		1,110.50	8,632.97
Total Deposits and Credits					8,632.97	8,632.97
Total Uncleared Transactions					-147,391.98	-147,391.98
Register Balance as of 03/31/2022					-519,545.19	73,205.16
<b>New Transactions</b>						
<b>Checks and Payments - 20 items</b>						
Bill Pmt -Check	04/01/2022	11716	Hydro Flow Rain Gutter Systems,INC		-6,392.00	-6,392.00
Bill Pmt -Check	04/01/2022	11726	Joel Kramer		-242.25	-6,634.25
Bill Pmt -Check	04/01/2022	11721	Codi Hale		-231.54	-6,865.79
Bill Pmt -Check	04/01/2022	11717	Andy Williamson		-207.99	-7,073.78
Bill Pmt -Check	04/01/2022	11731	Stan Hill		-205.58	-7,279.36
Check	04/01/2022	11733	Leigh Anne Lewis C12		-200.00	-7,479.36
Bill Pmt -Check	04/01/2022	11724	Heather Marlow		-197.42	-7,676.78
Check	04/01/2022	11734	Leigh Anne Lewis C6		-100.00	-7,776.78
Check	04/01/2022	11732	Leigh Anne Lewis C6		-100.00	-7,876.78
Bill Pmt -Check	04/01/2022	11718	Ann Baldrige		-50.00	-7,926.78
Bill Pmt -Check	04/01/2022	11722	Erik Rodriguez		-50.00	-7,976.78
Bill Pmt -Check	04/01/2022	11723	Gregg Cady		-50.00	-8,026.78
Bill Pmt -Check	04/01/2022	11720	Chris Kelley		-50.00	-8,076.78
Bill Pmt -Check	04/01/2022	11725	Joanne Sauerman		-50.00	-8,126.78
Bill Pmt -Check	04/01/2022	11719	Cheyenne Piacenza		-50.00	-8,176.78
Bill Pmt -Check	04/01/2022	11727	Morgan Graves		-50.00	-8,226.78
Bill Pmt -Check	04/01/2022	11728	Paul Maschka		-50.00	-8,276.78
Bill Pmt -Check	04/01/2022	11729	Rachel Lloyd		-50.00	-8,326.78
Bill Pmt -Check	04/01/2022	11730	Sierra Reiss		-50.00	-8,376.78
General Journal	04/01/2022	JE 1008			-3.97	-8,380.75
Total Checks and Payments					-8,380.75	-8,380.75
<b>Deposits and Credits - 3 items</b>						
General Journal	04/01/2022	JE 1006	Fire Safe Council of San Diego		48.51	48.51
Deposit	04/01/2022		Deposit		175.00	223.51
General Journal	04/01/2022	JE 1007	LAIF Transfer		300,000.00	300,223.51
Total Deposits and Credits					300,223.51	300,223.51
Total New Transactions					291,842.76	291,842.76
<b>Ending Balance</b>					<b>-227,702.43</b>	<b>365,047.92</b>

**Resource Conservation strict of Greater San Diego County  
Check Register  
April 2022**

Type	Date	Num	Name	Memo	Amount
Bill Pmt -Check	04/01/2022	11716	Hydro Flow Rain Gutter Systems	RCD Raingutter installation	-6,392.00
Bill Pmt -Check	04/01/2022	11717	Andy Williamson	Expense reimbursement	-207.99
Bill Pmt -Check	04/01/2022	11718	Ann Baldrige	April Telephone Stipend	-50.00
Bill Pmt -Check	04/01/2022	11719	Cheyenne Piacenza	April Telephone Stipend	-50.00
Bill Pmt -Check	04/01/2022	11720	Chris Kelley	April Telephone Stipend	-50.00
Bill Pmt -Check	04/01/2022	11721	Codi Hale	Expense reimbursement	-231.54
Bill Pmt -Check	04/01/2022	11722	Erik Rodriguez	April Telephone Stipend	-50.00
Bill Pmt -Check	04/01/2022	11723	Gregg Cady	April Telephone Stipend	-50.00
Bill Pmt -Check	04/01/2022	11724	Heather Marlow	Expense reimbursement	-197.42
Bill Pmt -Check	04/01/2022	11725	Joanne Sauerman	April Telephone Stipend	-50.00
Bill Pmt -Check	04/01/2022	11726	Joel Kramer	Expense reimbursement	-242.25
Bill Pmt -Check	04/01/2022	11727	Morgan Graves	April Telephone Stipend	-50.00
Bill Pmt -Check	04/01/2022	11728	Paul Maschka	April Telephone Stipend	-50.00
Bill Pmt -Check	04/01/2022	11729	Rachel Lloyd	April Telephone Stipend	-50.00
Bill Pmt -Check	04/01/2022	11730	Sierra Reiss	April Telephone Stipend	-50.00
Bill Pmt -Check	04/01/2022	11731	Stan Hill	Expense reimbursement	-205.58
Check	04/01/2022	11732	Leigh Anne Lewis C6	Sweetwater Refund	-100.00
Check	04/01/2022	11733	Leigh Anne Lewis C12	Sweetwater Refund	-200.00
Check	04/01/2022	11734	Leigh Anne Lewis C6	Sweetwater Refund	-100.00
Bill Pmt -Check	04/05/2022	11735	ITCM	IT Support	-669.44
Bill Pmt -Check	04/05/2022	11736	Tanner Environmental	Restricted Grant Expense	-8,050.00
Bill Pmt -Check	04/05/2022	11737	Preman Roofing	Repair leak	-150.00
Bill Pmt -Check	04/08/2022	11738	Jamul Fire Safe Council	Restricted Grant Expense	-1,000.00
Bill Pmt -Check	04/08/2022	11739	Anthony Alvarado	Restricted Grant Expense	-2,000.00
Bill Pmt -Check	04/08/2022	11740	Christian Dominguez	Restricted Grant Expense	-1,600.00
Bill Pmt -Check	04/08/2022	11741	Cory Knott	Restricted Grant Expense	-1,600.00
Bill Pmt -Check	04/08/2022	11742	Donald Pena	Restricted Grant Expense	-1,600.00
Bill Pmt -Check	04/08/2022	11743	Jacob Stone	Restricted Grant Expense	-1,600.00
Bill Pmt -Check	04/08/2022	11744	Jeremiah Sanchez	Restricted Grant Expense	-1,600.00
Bill Pmt -Check	04/08/2022	11745	Joshua Denmark	Restricted Grant Expense	-1,600.00
Bill Pmt -Check	04/11/2022	11746	USDA Forest Service	Restricted Grant Expense	-62,112.55
Bill Pmt -Check	04/11/2022	11747	Alpine Ace Hardware	Restricted Grant Expense	-125.01
Bill Pmt -Check	04/11/2022	11748	Ann Baldrige	Expense reimbursement	-162.28
Bill Pmt -Check	04/11/2022	11749	Chris Kelley	Expense Reimbursement	-17.55
Bill Pmt -Check	04/11/2022	11750	CIT Technology	Restricted Grant Expense	-266.59
Bill Pmt -Check	04/11/2022	11751	Cox Communications	Telephone	-615.44
Bill Pmt -Check	04/11/2022	11752	EDCO Disposal Corporation	Restricted Grant Expense	-35.00
Bill Pmt -Check	04/11/2022	11753	Flex Fleet Rental LLC	Restricted Grant Expense	-5,128.90
Bill Pmt -Check	04/11/2022	11754	Grangetto's Farm & Garden	Restricted Grant Expense	-522.65
Bill Pmt -Check	04/11/2022	11755	Gregg Cady	Expense reimbursement	-3,858.08
Bill Pmt -Check	04/11/2022	11756	ITCM	IT Support	-1,069.81
Bill Pmt -Check	04/11/2022	11757	LC Tree Service	Restricted Grant Expense	-7,625.00
Bill Pmt -Check	04/11/2022	11758	VOID	VOID	0.00
Bill Pmt -Check	04/11/2022	11759	Pacific Building Maintenance	Janitorial	-515.00
Bill Pmt -Check	04/11/2022	11760	Petty Cash	Petty Cash Reimbursement WWF	-80.00

**Resource Conservation strict of Greater San Diego County**  
**Check Register**  
**April 2022**

Bill Pmt -Check	04/11/2022	11761	Pope Tree Service	Restricted Grant Expense	-14,700.00
Bill Pmt -Check	04/11/2022	11762	Precision Electric Company	Repair nonfunctioning light poles	-3,763.00
Bill Pmt -Check	04/11/2022	11763	Samuel Cortez A/P	Restricted Grant Expense	-500.00
Bill Pmt -Check	04/11/2022	11764	San Diego Audubon Society	Restricted Grant Expense	-1,790.66
Bill Pmt -Check	04/11/2022	11765	Sierra Reiss	Expense reimbursement	-87.17
Bill Pmt -Check	04/11/2022	11766	Sungrown Organic Distributors	Restricted Grant Expense	-380.20
Bill Pmt -Check	04/11/2022	11767	The SoCo Group Inc.	Restricted Grant Expense	-946.37
Bill Pmt -Check	04/11/2022	11768	VOID	VOID	0.00
Bill Pmt -Check	04/12/2022	11769	Balk's Welding	Install new post for Building 2 awning	-7,000.00
Bill Pmt -Check	04/13/2022	11770	Office Depot	Office Supplies	-250.84
Bill Pmt -Check	04/13/2022	11771	Waste Management	Trash	-223.08
Bill Pmt -Check	04/18/2022	11772	LC Tree Service	Restricted Grant Expense	-6,100.00
Bill Pmt -Check	04/18/2022	11773	McDougal Love Boehmer Foley	Legal Fees	-130.00
Bill Pmt -Check	04/18/2022	11774	Pope Tree Service	Restricted Grant Expense	-5,400.00
Bill Pmt -Check	04/18/2022	11775	SDG&E	Wild Willow Farm	-227.45
Bill Pmt -Check	04/18/2022	11776	SDRMA	Additional Insured	-142.50
Bill Pmt -Check	04/18/2022	11777	The Toll Roads	Ticket	-65.58
Bill Pmt -Check	04/18/2022	11778	Palomar Observatory	Restricted Grant Expense	-6,355.00
Bill Pmt -Check	04/20/2022	11779	Anthony Alvarado	Restricted Grant Expense	-2,000.00
Bill Pmt -Check	04/20/2022	11780	Christian Dominguez	Restricted Grant Expense	-1,600.00
Bill Pmt -Check	04/20/2022	11781	Cory Knott	Restricted Grant Expense	-1,600.00
Bill Pmt -Check	04/20/2022	11782	Donald Pena	Restricted Grant Expense	-1,600.00
Bill Pmt -Check	04/20/2022	11783	Jacob Stone	Restricted Grant Expense	-1,600.00
Bill Pmt -Check	04/20/2022	11784	Jeremiah Sanchez	Restricted Grant Expense	-1,600.00
Bill Pmt -Check	04/20/2022	11785	Joshua Denmark	Restricted Grant Expense	-1,600.00
Bill Pmt -Check	04/25/2022	11786	Green Tree Forest Service	Restricted Grant Expense	-49,960.00
Bill Pmt -Check	04/26/2022	11787	California American Water	Restricted Grant Expense	-2,063.33
Bill Pmt -Check	04/26/2022	11788	CM Precision Tree & Landscape	Restricted Grant Expense	-2,390.00
Bill Pmt -Check	04/26/2022	11789	Corodata Shredding Inc	Office Shredding	-113.00
Bill Pmt -Check	04/26/2022	11790	Davey Tree Expert Company	Restricted Grant Expense	-7,760.00
Bill Pmt -Check	04/26/2022	11791	ITCM	IT Support	-2,118.11
Bill Pmt -Check	04/26/2022	11792	LC Tree Service	Restricted Grant Expense	-9,950.00
Bill Pmt -Check	04/26/2022	11793	Pope Tree Service	Restricted Grant Expense	-8,800.00
Bill Pmt -Check	04/26/2022	11794	SDG&E	Utilities	-731.28
Bill Pmt -Check	04/26/2022	11795	The Patriot Group	Restricted Grant Expense	-29,115.00
Bill Pmt -Check	04/26/2022	11796	United Site Services	Restricted Grant Expense	-521.57
Bill Pmt -Check	04/26/2022	11797	Wilkinson Hadley King & Co LLP	2020-21 Audit	-6,250.00
Bill Pmt -Check	04/27/2022	11798	Brandon Nehl	Restricted Grant Expense	-608.93
Bill Pmt -Check	04/29/2022	11799	Petty Cash	Petty Cash	-81.76
					-292,104.91

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Jordan Gascon

Date

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Ann Baldrige

Date

# SUCCESSES • STRUGGLES • SUPPORT

Activity Highlights for April 2022

Prepared for Board Meeting on 05/11/22

## • **SUCCESSES and STRUGGLES** •

### **Executive Director:**

- Ann was out of the country on vacation from April 5 – 22.
- Held Joanne's end of probationary review.
- Participated in a staff workday to install interpretive signs for the new self-guided walking tour at the farm.
- Met with the leadership team at the farm to discuss priorities for infrastructure improvements.
- Attended the RFFC Southern CA Regional Wildfire Resilience Convening.
- Participated in the bi-monthly SoCal Pollinator Network meeting.
- Met with Joel Kramer, Codi Hale, and Amy Reeh (Upper San Luis Rey RCD) to discuss our new CDFA Water Efficiency Technical Assistance grant.
- Participated in the monthly CARCD District Manager's call
- Met with Yvonne Franco by phone to start planning the annual SoCal Baja Regional meeting.
- Prepared for a presentation to the San Diego River Conservancy's Board during their May meeting to highlight our accomplishments with their funding during the past year.
- IT Security update: at the April meeting, the Board asked if our insurance covers IT threats and if we backup our files anywhere off site. Our insurance policy does include cyber (limit depends on the type of breach). In terms of back-up, we have a local device, Datto, that backs up the server and that also goes up to the cloud. The main challenge with that is that if the server fails we are down until the server is repaired or a new server can be implemented. ITCM proposes to add a production server, and repurpose our current server as the backup server so if one fails the other one kicks in. The backup would also go up to the cloud. They also note that our current server is out of warranty and is over 5 years old, so it is time to replace it. Ann will be attending a CSDA San Diego Chapter meeting on May 19 where the guest speaker will present on IT Security for special districts.

### **Forest Health/ Fire Prevention:**

#### 19 CAL Fire Forest Health:

- Submitted first quarterly report to Cal Fire using new Workbook.
- Made site visit to Pauma, progress is going well, anticipate finishing all mechanical and hand work by end of May. (photos attached)
- USFS finished burning at Morgan Hill; 12,400 trees have been planted. (Photos attached).
- Contractors that are working at Cal Tech have completed approximately 50% of the acreage. Still looking to move to PLC when close to completion.

#### DOC RFFC

- Submitted a proposal for DOC RFFC Early Action Opportunity Fund.
- Continue to gather information, and engage stakeholders for the Regional Priority Plan.



- GrizzlyCorps Fellow application was successful, potential have 2 Fellows coming to join us in September 2022.
- Participated in SoCal convening for RFFC Program on April 26, attended by 100+ participants.
- Held first RFFC RPP meeting April 13 at Kit Carson Park. Meeting went well, established needs for capacity building and outreach.
- Harrison Serenity Ranch took delivery of surveying equipment, currently setting up and calibrating for use. Equipment may be available for other partners.
- Made site visit to Girl Scouts, met Eric and Kent. Contract should be getting signed soon.
- GSOB spraying at Oak Grove started, video for GSOB awareness finalizing. Preview should occur early May.
- Jamul Indian Village finalized contract, starting discussions regarding work to be initiated.
- Communications with LJBMI on GSOB work and Indigenous Fuels crew.
- Participating in monthly working groups, regional convenings, webinars, and check-ins.

#### SDGE

- Met with Danny McCamish from State Parks to discuss work in Palomar Mountain State Park; looking at evacuation corridors and distribution line clearance projects. Submitted a map of proposed work to Danny, who is now reviewing.
- Met with Bill at Santa Ysabel to discuss evacuation route clearance project. Working on building a project plan map for this work as well.

#### FIRE SAFE COUNCIL/ CHIPPING/ DSAP PROGRAMS

- Hosted a very well attended WUI course in Warner Springs.
- Drafted and distributed the FSC Newsletter
- Hosted a virtual FSC Coffee Chat meeting with Agency partners from SDGE, Red Cross, San Miguel Fire, SD County Fire, and Burn Institute attended, as well as about 15 community FSC's in attendance.
- Continued planning for Fire Safe Council "Strategic Summit" in partnership with San Diego County Fire and San Diego Regional Fire Foundation
- Sent out nomination form for FSC Volunteer Awards.
- Hosted the second CWPP Review Committee Meeting to look over Fallbrook and Poway.
- Completed SDG&E Renewable Fuels and SDRC Fuels grant reports.
- Completed SDRC Annual Report.
- Launched the 2022 FSC SAFE grants program in partnership with SD Regional Fire Foundation.
- Locked in the date and venue for the FSC Volunteer Awards this summer

#### **Pollinators:**

- SoCal Pollinator Network - Hosted the group's Spring meeting.
- Pollinators for Working Lands: Finalized the pollinator guide with intern Sam Padilla.

#### **Port:**

Seventeen watershed presentations given at 6 school locations.

Booked 7 presentations for May

Watershed intern, Mandy Padilla, has been working diligently to send out promo, call port partner schools, and prepare for future presentations.

### **Soil Health / Rancher TA:**

- Received notice of Water Efficiency Technical Assistance (WETA) grant award from CDFA for a total of \$408k over three years.
- Submitted referral to County of San Diego for Partner organization Community Health Improvement Partners based on collaboration on SALC program.

### CDFA

- Cover Crops: Secured lead presenter, Dr. Craig Kolodge of San Pascual Valley Soils, for 5/19 Field Day and an outline of proposed talking points.
- Supported three producers interested in HSP grant applications and collected second soil sample at Beeworthy Farms in Santee.
- Received notification of three successful Healthy Soils grant recipients, with two applications more pending.
- Submitted monthly newsletter to more than 100 local producers on subject of irrigation evaluations.
- Quarterly reporting for 2020 and 2021 technical assistance grants.

### Dept of Conservation

- SALC: Attended various outreach events to share program including a San Diego Cowbellies meeting and Farm Bureau's Graze in the Field.
- Producer needs assessment conducted with partners at Mission RCD, Foodshed and Farm to Institution Center exceeded 100 responses.
- Conducted needs assessments with incubator plots and two non-English speakers.
- Analyzed assessment data for impacts, ranked profitability and productivity concerns, and demographic breakdown of concerns.
- Conducted a site visit to a rancher in Campo.
- Met with core partners for policy task (County, Farm Bureau, UC Extension, MRCD, LAFCO) to select priority policies – 1) water costs, 2) laws and regulations; third topic to vote.
- Drafted online map of current agricultural lands.
- Updated emissions mapping method with Dudek based on SANDAG TerraCount study.

### SALC

- 2<sup>nd</sup> listening session held at the SD Farm Bureau in Escondido 4/13

### Nat Res Conservation Service

- Referred producers for upcoming round of EQIP, including one rancher who was a victim of wildfire and one female-managed operation.
- Outreach staff conducted site visit to ranch in Campo to assess grazing potential.
- Created form to record field activities and grant eligibility.

### Dept of Water Resources

- Revising contracts for BCLT, City with extended time and reduced funds.

### Zero Foodprint

- Visited Evergreen Organics in Campo to check on grant progress. They have completed planting their windbreaks and will be composting their field soon.
- Outreach staff conducted site visit - hedgerow is planted with 200 cottonwoods.
- Met with second translator helping with vehicle repairs for compost.

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**Watershed Education Program:**

- Three watershed presentations given at two school locations
- Booked 16 presentations for April
- Wrote and submitted the Q3 Port report
- Promoted the program through the plant giveaway
- Watershed intern, Mandy Padilla, has been working diligently to send out promo, call port partner schools, and prepare for future presentations

**Sweetwater Community Garden:**

- Inducted 13 new gardeners, we are now down to 72 open plots.

**TRV Community Garden:**

- Inducting one new gardener.
- Hosted the TRV garden cleanup day on 4/23 in partnership with ILCSD.
- Three dumpsters were filled with trash and green waste from communal areas.
- One abandoned plot was cleaned and the hedgerow was hand weeded.
- New carbon farming intern started and will be working two days a week until July.

**Wild Willow Farm:**

- Hosted Collins Aerospace staff for a teambuilding field day, their organization also made a donation.
- Drafted and distributed Wild Willow Farm Newsletter.
- Continued collaboration with Food2Soil composting program.
- Hosted the Food Oasis in a Food Desert event: Attended by SD Foundation, SDG&E, Nora Vargas, Lumbercycle, and 80 Chula Vista High School students.
- Hosted an Arbor Week event funded by Onetreeplanted where 27 volunteers planted 15 trees at the farm.
- Hosted an RCD Staff day for walking trail sign installation.
- Began the Spring Farm School session.
- Hosted a Demystifying Mushroom Cultivation workshop.
- Met with Engineers Without Borders, a pro bono group that will be working on designing infrastructure upgrades at the Farm.
- Hosted weekly volunteers, planned and coordinated community tasks and projects.
- Grew, harvested, and packaged Community Supported Agriculture (CSA) produce bags.
- Hosted 8 groups for field trips and tours.
- Met with Netafim to explore collaboration donation partnership for irrigation.
- Distributed fresh lists to local chefs, fulfilled orders for chef Coral at Garden Kitchen, and Foodshed.

<p>• <b>STRUGGLES</b> •</p>
-----------------------------

<p>• <b>SUPPORT</b> •</p>
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- Identifying primary contacts at County for SALC Ag Planning Program Policy Phase

**• NEWSLETTERS •**

- [Farmer and Rancher Newsletter](#)
- [Wild Willow Farm Newsletter](#)
- [Fire Safe Council Newsletter](#)

<b>UPCOMING EVENTS</b>		
Range Mgmt. Advisory Committee	May 12, 2022	Sacramento
FSC Executive and General Meetings	May 12, 2022	Santa Ysabel Nature Center
Diplomacy Fellow Arrives	May 16, 2022	RCD Office
Cover Crop Field Day	May 19, 2022	Escondido
Southwestern Tribal Climate Change Summit	May 16-18, 2022	Idyllwild, CA
UCCE Climate Symposium	May 24 & 25, 2022	Cal State San Marcos
RCD Board Meeting	June 8, 2022 1:00pm	RCD Office
RFFC Regional Wildfire Resilience Convening	June 8, 2022 11:00am	TBD
FSC Volunteer Awards	June 10, 2022	Balboa Park
Wild Willow Farm Volunteering	Saturdays weekly 9am-noon	Wild Willow Farm

<b>RCD STAFF – April 2022</b>	
Ann Baldrige, Executive Director	Heather Marlow, Director of Forestry & Fire Prevention Projects
Chris Kelley, Financial Director	Gregg Cady, Farm Director
Sierra Reiss, Education Coordinator	Cheyenne Piacenza, Assistant Farm Manager
Rachel Lloyd, Accounting Clerk	Joel Kramer, Regional Agricultural Specialist
Stan Hill, Forestry & Fire Prevention Project Manager	Andy Williamson, Farming & Gardening Coordinator
Erik Rodriguez, Farmer II	Morgan Graves, Administrative Assistant
Juliann Tidwell, Farmer	Joannaluz “Joanna” Parra, Farmer
Kim Hanson, Field Trip & Volunteer Coordinator	Paul Maschka, Regenerative Farming Educator
Codi Hale- Agricultural Outreach Assistant	Joanne Sauerma, Office Coordinator

**RCD / FSC GRANT STATUS**

**CURRENT GRANT ACTIVITY – APRIL 2022**

**ITEM 5-2a**

<b>Grant Applications Submitted</b>	<b>Program</b>	<b>Amount \$</b>	<b>Notes / Updates</b>
DOC	RFFC Program- Wildfire Resiliency	\$2.63M	RFFC Round III
DOC	RFFC Program- Wildfire Resiliency	\$1M	RFFC Round I Early Action Opportunity Fund
CAFSC/ SFA 2022	Chipping/ DSAP	\$200K	Chipping/ DSAP outside of the watershed area
Port of San Diego	Environmental Education (watershed)	\$75,000	Three-year bid to renew our watershed education project. Will be determined in May 2022
CAL FIRE- Fire Prevention	Chipping/ DSAP/ Community Projects	\$3.3M	Submitted April 2022
<b>Grants Currently Working On</b>	<b>Program</b>	<b>Amount \$</b>	<b>Notes</b>
CARCD – WCB block grant	Pollinator Health	\$250,000	In pre-proposal stage. Five-year grant, will be awarded to CARCD and sub-awarded to RCDs.
<b>Recent Grants Awarded</b>	<b>Program</b>	<b>Amount \$</b>	<b>Notes</b>
CDFA – WETA	Agricultural Program	\$408,000	Irrigation support to farmers and ranchers
NACD Urban Agriculture and Conservation	Community Gardens and Farm	\$49,995.90	Awarded April 2022
CARCD- NRCS Block Grant	Farmer Equity Outreach	\$22,000	
CARCD Monarch Joint Venture Block Grant	Pollinator Health	\$10,000	Participation in a pilot monarch education program
SDG&E	Defensible Space Assistance Program	\$20,000	Awarded January 2022
San Diego River Conservancy	Fuels Reduction/ Fire Prevention	\$8,862	Additional Chipping and DSAP support
San Diego River Conservancy	Native American Conservation Corp	\$364,678	NACC project with State Parks
DOC/ CNRA	RFFC Program- Wildfire Resiliency	\$2.2M	Early Action funding awarded October 2021
CAFSC Fuels Reduction	Chipping, DSAP, Education	\$200,000	Awarded October 2021
SDG&E	DSAP Support	\$10,000	Awarded September 2021
San Diego River Conservancy	Chipping/ DSAP Work	\$3.5M	Awarded May 2021
SDG&E	Fuels Reduction	\$1M	MOU signed June 2021, renewable annual budget for 5 years
<b>Grants Denied / Cancelled</b>	<b>Program</b>	<b>Amount \$</b>	<b>Notes</b>
NFWF	Provide TA to farmers, improving pollinator practices while improving soil health.	\$108,655	Denied November 2021

**RC FOUNDATION GRANT STATUS**

**CURRENT GRANT ACTIVITY –APRIL 2022**

**ITEM 5-2b**

<b>Grant Applications Submitted</b>	<b>Program</b>	<b>Amount \$</b>	<b>Notes / Updates</b>
<b>Grants Currently Working On</b>	<b>Program</b>	<b>Amount \$</b>	<b>Notes</b>
<b>Grants/ Donations Awarded</b>	<b>Program</b>	<b>Amount \$</b>	<b>Notes</b>
Collins Aerospace	Wild Willow Farm Donation	\$1,300	Staff Field Day Donation
One Tree Planted	Arbor Day tree planting	\$2,500	Wild Willow Farm
SD Foundation- H. House Family Fund	Wild Willow Farm	\$10,000	Direct support gift through SD Foundation 4/2022
SD Foundation- Hervey Family	Wild Willow Farm	\$18,000	Direct support gift through SD Foundation 11/2021
USFWS	SDG&E Garden Boxes	\$1,050	Pollinator plant support
SD Foundation- H. House Family Fund	Wild Willow Farm	\$10,000	Direct support gift through SD Foundation 9/2021
SD Foundation Opening the Outdoors	Wild Willow Farm/ Farm to Families	\$50,000	Partnership with 3 other organizations, Approved July 2021
SDG&E Environmental Champions	Build and distribute garden boxes to South Bay families	\$7,500	Participants will select a veggie or pollinator kit, which will include a garden box with wood from Lumbercycle, soil, and plants.
CARCD COVID Recovery	Wild Willow/ TRV support	\$5,000	Awarded July 2020
Boochcraft	Farm to Families 2021	\$10,000	Funding for Calendar Year 2021
Marguerite Tyrell	Wild Willow Farm Support	\$30,000	Received May 2021
<b>Grants Denied / Cancelled</b>	<b>Program</b>	<b>Amount \$</b>	<b>Notes</b>

**RESOURCE CONSERVATION DISTRICT  
OF GREATER SAN DIEGO COUNTY**

**FINANCIAL STATEMENTS  
AND SUPPLEMENTAL INFORMATION**

**JUNE 30, 2021**

**RESOURCE CONSERVATION DISTRICT OF GREATER SAN DIEGO COUNTY**  
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**JUNE 30, 2021**

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## **INTRODUCTORY SECTION**

## INDEPENDENT AUDITOR'S REPORT

**Board of Directors  
Resource Conservation District  
of Greater San Diego County  
Lakeside, California**

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, and the general fund of Resource Conservation District of Greater San Diego County (District), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the State Controller's *Minimum Audit Requirements for California Special Districts*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, and the general fund of Resource Conservation District of Greater San Diego County as of June 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and other required supplementary information as identified in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information identified in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statement themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

## **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2022 on our consideration of Resource Conservation District of Greater San Diego County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Resource Conservation District of Greater San Diego County's internal control over financial reporting and compliance.

*Wilkinson Halley King & Co., LLP*

El Cajon, California  
March 31, 2022



***Resource Conservation District of Greater San Diego County***

11769 Waterhill Road; Lakeside, CA 92040

Phone: 619-562-0096; Fax: 619-562-4799

Website: [www.rcdsandiego.org](http://www.rcdsandiego.org)

**RESOURCE CONSERVATION DISTRICT OF GREATER SAN DIEGO COUNTY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDING JUNE 30, 2021**

This discussion and analysis of the Resource Conservation District of Greater San Diego County's (District) financial performance provides an overall review of the District's financial activities for the fiscal year ended June 30, 2021. The intent of this discussion and analysis is to look at the District's financial performance as a whole. Readers should also reference notes to the auditor's basic financial statements to enhance their understanding of the District's financial performance.

Note: The District is an independent special purpose non-enterprise district (local government) formed under Division 9 of the California Public Resources Code; as such, complies with all pertinent regulations and requirements thereto. As a local governmental entity, the District is tax-exempt under IRS rules. The District conducts annual financial audits by an independent auditing firm. The audit firm selected by the District to conduct the audit for fiscal year 2020-2021 was Wilkinson Hadley King & Co. LLP. District programs, projects, and services are primarily funded by local, state, and federal grants and donations.

**USING THESE FINANCIAL STATEMENTS**

This report consists of a series of financial statements and the notes to those statements. These statements are organized so that the reader can understand the District as a complex financial entity. These statements then proceed to provide an increasingly detailed look at specific activities. All figures are supported by the annual audit as completed by the firm Wilkinson Hadley King & Co. LLP.

**FINANCIAL HIGHLIGHTS**

Key financial highlights for fiscal year 2020-2021 are as follows:

- Total net position is \$2,543,268.
- Net position not invested in buildings, land or equipment (i.e., unrestricted) is \$715,892.
- Total tax assessment dollars deposited to the District were \$384,804.
- Program expenditures of the District totaled \$1,582,044, the majority of which were reimbursed to the District from multiple grant sources in the 2020-2021 fiscal year:
  - CDFA, CARCD
  - Department of Conservation, NRCS
  - San Diego River Conservancy
  - SD River Conservancy, IRWMP
  - Port District, Cal Fire
  - SDG&E, USFS
  - Tijuana River Valley Community Garden
  - Sweetwater Community Garden
  - County of San Diego, NRP
  - Wild Willow Farm
  - USFWS



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The following figures show comparative key financial highlights for FY 2019-20 and 2020-21:

<b>FY 2019-2020</b>		<b>FY 2020-2021</b>	
Total net position	\$2,511,809	Total net position	\$2,543,268
Total assets	\$3,213,376	Total assets	\$3,265,432
Net position not invested in buildings, land or equipment (i.e., unrestricted assets)	\$646,894	Net position not invested in buildings, land or equipment (i.e., unrestricted assets)	\$715,892
Total tax assessment dollars deposited to the District	\$365,571	Total tax assessment dollars deposited to the District	\$384,804
Reimbursements receivable for programs of the District, the majority of which will be reimbursed to the District from multiple grant sources in the 2019-2020 fiscal year (includes payroll and grant direct costs). Significant funding sources are derived from: USFWS, DOC CARCD, CDFA, SDRG, CalFire, Port, Sunrise Powerlink, IRWMP	\$1,079,037	Reimbursements receivable for programs of the District, the majority of which will be reimbursed to the District from multiple grant sources in the 2020-2021 fiscal year (includes payroll and grant direct costs). Significant funding sources are derived from: LAFCO, USFWS, NRCS, DOC, USFS, CDFA, CalFire, Port	\$646,203
Cash in LAIF	\$819,726	Cash in LAIF	\$1,477,535
Cash in Bank and On Hand	\$411,361	Cash in Bank and on Hand	\$236,081
Other Current Assets	\$252	Other Current Assets	\$40,152
Fixed Assets, Less Depreciation	\$903,000	Fixed Assets, Less Depreciation	\$865,461
Liabilities	\$701,567	Liabilities	\$722,164

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This annual audit report consists of the following:

- Management’s Discussion and Analysis
- Basic Financial Statements
- Required and Other Supplementary Information

The financial statements include notes which explain in detail some of the information included in the basic financial statements.



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**REQUIRED FINANCIAL STATEMENTS**

The financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB) including Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments* and are reported using a full accrual basis of accounting. The Statement of Net Position includes information on the District's assets and liabilities and provides information about the nature and amounts of investments in resources (assets) and the obligations to District creditors (liabilities). The Statement of Activities identifies the District's revenues and expenses for the fiscal year ended June 30, 2021. These statements provide information on the District's operations over the past fiscal year and can be used to determine whether the District has recovered all of its actual and projected costs through contract (program) reimbursements and other charges.

**FINANCIAL ANALYSIS OF THE DISTRICT**

The Statement of Net Position, Statement of Activities, Balance Sheet of Governmental Funds, and Statement of Revenues, Expenditures, and Changes in Fund Balance of Governmental Funds provide an indication of the District's financial condition and also indicate the financial condition during the last fiscal year. The District's net position reflects the difference between assets and liabilities. An increase in net position over time typically indicates an improvement in financial condition.

**FIXED ASSETS**

At the end of the 2020-2021 fiscal year, the District's fixed assets were:

- o 2010 Toyota Rav 4 utilized to conduct programmatic business.
- o 2016 Subaru Forester utilized to conduct programmatic business.
- o 2005 Chevy Astro Van
- o Real property located at 11769 Waterhill Road, Lakeside, CA 92040, which was acquired by the District in fiscal year 2007-08 utilizing the District's reserve funds, includes land, buildings, and improvements. In addition, the District owned \$52,426 in furniture assets.

**REVENUES**

The primary source of revenue for the District is local, state and federal program grants, miscellaneous fees for services, and tax apportionment dollars. All figures are taken from audit reports.

<b>REVENUES 2019-20</b>		<b>REVENUES 2020-21</b>	
o Interest income	\$21,213	o Interest income	\$7,837
o Miscellaneous revenue	\$32,220	o Miscellaneous revenue	\$63,111
o Grant revenue	\$2,586,122	o Grant revenue	\$2,021,021
o Rent income	\$10,000	o Rent Income	\$30,500
o Tax assessments	\$365,571	o Tax assessments	\$384,804
o Paycheck protect	\$155,947	o Paycheck protect	\$111,945



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<ul style="list-style-type: none"> <li>○ Total revenues on hand, including grant program reimbursements, tax assessment dollars, interest and miscellaneous income</li> </ul>	<p>\$3,171,073</p>	<ul style="list-style-type: none"> <li>○ Total revenues on hand, including grant program reimbursements, tax assessment dollars, interest and miscellaneous income</li> </ul>	<p>\$2,619,218</p>
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<b>EXPENDITURES 2019-20</b>	\$2,998,670	<b>EXPENDITURES 2020-21</b>	\$2,550,221
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**FINANCIAL ASSISTANCE**

The District received financial assistance for fiscal year 2020-2021 in conjunction with programs for stormwater education presentations (Port of San Diego and municipalities), fuel reduction programs (USFS), County of San Diego Fuel Reduction, DSAP, USFWS, CDFA, CARCD, DOC, NRCS and The State of CA, IRWMP, SDG&E. These programs are primarily reimbursable contractual programs requiring that the District invoice the funding entities for program expenditures; occasional pre-reimbursement dollars are advanced toward selected programs and are recorded as such. Fees for service were derived from the Tijuana River Valley Community Gardens and Sweetwater Community Garden programs' plot leases and hourly rates billed to partner agencies for support.

**FACTORS BEARING ON THE DISTRICT'S FUTURE**

The District's outlook for future years is tied to growth and the funding of federal, state, and local grants. As with many other governmental entities, the District is facing the challenge of covering increases in employee salaries along with other fixed costs including continued and increasing facilities maintenance and repair needs due to the age of the District buildings and equipment. Additionally, facing the issue of potential funding decreasing due to economic uncertainties, the District continues to closely monitor all grant programs.

**CONTACTING THE EXECUTIVE DIRECTOR**

The financial report is designed to provide our taxpayers and citizens with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have any questions about this report or need any additional financial information, contact Ann Baldrige, Executive Director, 11769 Waterhill Road, Lakeside, CA 92040. Email: [ann.baldrige@rcdsandiego.org](mailto:ann.baldrige@rcdsandiego.org). Website: [www.rcdsandiego.org](http://www.rcdsandiego.org) and [www.firesafesdcounty.org](http://www.firesafesdcounty.org).



**FINANCIAL SECTION**

**RESOURCE CONSERVATION DISTRICT OF GREATER SAN DIEGO COUNTY**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2021**

	Primary Governmental Activities	Component Unit
<b>ASSETS</b>		
Cash in Local Agency Investment Fund	\$ 1,477,535	\$ -
Cash In Bank and On Hand	236,081	24,979
Accounts Receivable	646,203	1,000
Prepaid Postage	40,152	-
Capital Assets:		
Land	110,000	-
Buildings	505,000	-
Building Improvements	572,982	-
Vehicles	76,537	-
Furniture and Equipment	52,426	-
Less: Accumulated Depreciation	(451,484)	-
<b>TOTAL ASSETS</b>	<b>\$ 3,265,432</b>	<b>\$ 25,979</b>
<b>LIABILITIES</b>		
Accounts Payable	\$ 118,878	\$ -
Compensated Absences	43,405	-
Refundable Deposits	17,600	-
Unearned Revenues	542,281	-
<b>TOTAL LIABILITIES</b>	<b>722,164</b>	<b>-</b>
<b>NET POSITION</b>		
Invested in Capital Assets	865,461	-
Restricted	961,915	25,979
Unrestricted	715,892	-
<b>TOTAL NET POSITION</b>	<b>\$ 2,543,268</b>	<b>\$ 25,979</b>

The accompanying notes are an integral part of this statement.

**RESOURCE CONSERVATION DISTRICT OF GREATER SAN DIEGO COUNTY**  
**STATEMENT OF ACTIVITIES**  
**JUNE 30, 2021**

	Program Revenues				Governmental Activities	Component Unit
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions		
<u>Functions/Programs</u>						
<b>Primary Government</b>						
Governmental Activities:						
Program Services	\$ 1,582,044	\$ -	\$ 2,021,021	\$ -	\$ 438,977	
General Administration	968,177	-	-	-	(968,177)	
Depreciation - Unallocated	37,538	-	-	-	(37,538)	
Total Governmental Activities	<u>\$ 2,587,759</u>	<u>\$ -</u>	<u>\$ 2,021,021</u>	<u>\$ -</u>	<u>(566,738)</u>	
<b>Component Unit</b>						
Donations to RCDGSDC	\$ -	\$ -	\$ 11,388	\$ -		\$ 11,388
Other Administrative Expenses	-	-	-	-		-
Total Component Unit	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,388</u>	<u>\$ -</u>		<u>\$ 11,388</u>
General Revenues:						
					384,804	-
					63,111	-
					30,500	-
					111,945	-
					7,837	2
					<u>598,197</u>	<u>2</u>
					31,459	11,390
					2,511,809	14,589
					<u>\$ 2,543,268</u>	<u>\$ 25,979</u>

The accompanying notes are an integral part of this statement.

**RESOURCE CONSERVATION DISTRICT OF GREATER SAN DIEGO COUNTY**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**JUNE 30, 2021**

	General
<b>ASSETS</b>	
Cash in Local Agency Investment Fund	\$ 1,477,535
Cash In Bank and On Hand	236,081
Accounts Receivable	646,203
Prepaid Expenses	40,152
<b>TOTAL ASSETS</b>	<b>\$ 2,399,971</b>
<b>LIABILITIES</b>	
Accounts Payable	\$ 118,878
Compensated Absences	43,405
Refundable Deposits	17,600
Unearned Revenues	542,281
<b>TOTAL LIABILITIES</b>	<b>\$ 722,164</b>
<b>FUND BALANCE</b>	
Committed Fund Balances:	
Operations Reserve	\$ 780,000
Fleet Reserve	50,000
Capital Improvements Reserve	71,314
Computer Reserve	10,601
Discretionary Project Reserve	50,000
Unassigned Fund Balance	715,892
<b>TOTAL FUND BALANCE</b>	<b>1,677,807</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 2,399,971</b>

The accompanying notes are an integral part of this statement.

**RESOURCE CONSERVATION DISTRICT OF GREATER SAN DIEGO COUNTY  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2021**

<b>TOTAL FUND BALANCES - GOVERNMENTAL FUNDS BALANCE SHEET</b>	\$	1,677,807
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Amounts reported for governmental activities in the statement of net position are different because:

Capital Assets. In governmental funds, only current assets are reported. In the statement of net position, all assets are reported including capital assets and accumulated depreciation.

Capital assets relating to governmental activities, at historical cost:	1,316,945		
Accumulated depreciation:		(451,484)	
	Net:		865,461

<b>NET GOVERNMENTAL POSITION - STATEMENT OF NET POSITION</b>	<b>\$</b>	<b><u>2,543,268</u></b>
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The accompanying notes are an integral part of this statement.

**RESOURCE CONSERVATION DISTRICT OF GREATER SAN DIEGO COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**GOVERNMENTAL FUNDS**  
**JUNE 30, 2021**

	General
<b>REVENUES</b>	
Tax Assessments	\$ 384,804
USFS Fuel Reduction and Fire Prevention	64,907
California Department of Food and Agriculture	69,763
USFS Countywide Fuels	255,663
US Fish and Wildlife Service	22,831
Proposition 84 Funds	319,769
Cal Fire Forest Health	266,284
Sunrise Powerlink Mitigation	111,776
SDRC Fuel Reduction	196,607
Department of Conservation	257,673
Wild Willow Farm	115,218
Other Local Grants and Entitlements	277,653
TJRV Garden Plots	62,877
Payroll Protection Program	111,945
Rental Income	30,500
Donations and Miscellaneous	63,111
Investment Income	7,837
	<b>2,619,218</b>
<b>TOTAL REVENUES</b>	<b>\$ 2,619,218</b>
<b>EXPENDITURES</b>	
Salaries and Benefits	\$ 542,947
Payroll Taxes	13,028
Professional Fees	12,255
Accounting and Legal Fees	24,950
Insurance	42,409
Dues and Subscriptions	8,695
Maintenance and Repairs	14,789
Landscaping	18,584
Utilities and Telephone	32,983
Office Expenses	19,159
Scholarships and Awards	7,552
Miscellaneous Expenses	12,968
Discretionary Project Expenses	33,057
Direct Grant Expenses	1,582,044
Wild Willow Farm	184,801
	<b>2,550,221</b>
<b>TOTAL EXPENDITURES</b>	<b>2,550,221</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>68,997</b>
<b>FUND BALANCE - BEGINNING</b>	<b>1,608,810</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 1,677,807</b>

The accompanying notes are an integral part of this statement.

**RESOURCE CONSERVATION DISTRICT OF GREATER SAN DIEGO COUNTY  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
JUNE 30, 2021**

**NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS** \$ 68,997

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

Expenditures for capital outlay	-	
Depreciation expense	(37,538)	
Net		(37,538)

<b>CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES - STATEMENT OF ACTIVITIES</b>	\$ 31,459
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**RESOURCE CONSERVATION DISTRICT OF GREATER SAN DIEGO COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**A. Organization:**

The Resource Conservation District of Greater San Diego County (District) was formed on May 8, 1995 by the merging of the Resource Conservation District of Central San Diego and the Greater Mountain Empire Resource Conservation District. The District's purpose is to provide soil, water and related resource conservation information and assistance in San Diego County.

**B. Summary of Significant Accounting Policies:**

*Reporting Entity*

The District operates under a locally elected Board form of government and provides conservation services as mandated by the state as a special district. A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments and agencies that are not legally separate from the District.

*Component Units*

The Resource Conservation Foundation of Greater San Diego County (the Foundation) has a financial and operational relationship which meets the reporting entity definition criteria of the Codification of Governmental Accounting and Financial Reporting Standards, Section 2100, for inclusion of the Foundation as component unit of the District. Therefore, the financial activities of the Foundation have been included in the basic financial statements of the District as a discretely presented component unit.

The Resource Conservation Foundation of Greater San Diego County, a California non-profit public benefit corporation, has created a permanent endowment fund that is used to support and enrich the conservation, preservation, and education programs of the District. There were no distributions from the Foundation to the District during the fiscal year ended June 30, 2021.

The following are those aspects of the relationship between the District and the Foundation which satisfy Codification of Governmental Accounting and Financial Reporting Standards, Section 2100 criteria:

Nature and Significance of Relationship

Certain organizations warrant inclusion as part of the financial reporting entity because of the nature and significance of their relationship with the primary government, including their ongoing financial support of the primary government or its other component units. A legally separate, tax-exempt organization should be reported as a component unit of a reporting entity if all of the following criteria are met:

- a. The economic resources received or held by the Foundation are entirely for the direct benefit of the District.
- b. The District is entitled to, or has the ability to otherwise access a majority of the economic resources received or held by the separate organization.
- c. The economic resources received or held by the Foundation are significant to the District.



**RESOURCE CONSERVATION DISTRICT OF GREATER SAN DIEGO COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**  
**(Continued)**

**B. Summary of Significant Accounting Policies: (Continued)**

*Basis of Presentation and Accounting*

Government-wide Statements: The statement of net position and the statement of activities include the financial activities of the overall government. Eliminations have been made to minimize the double-counting of internal activities. These statements distinguish between governmental and business-type activities of the District. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. The District has no business-type activities.

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

Fund Financial Statements: The fund financial statements provide information about the District's funds, with separate statements presented for each fund category. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as non-major funds.

The District reports the following major governmental funds:

General Fund: This is the District's primary operating fund. It accounts for all financial resources of the District except those required to be accounted for in another fund. The District has no other funds.

*Measurement Focus*

Government-wide Financial Statements: These financial statements are reported using the economic resources measurement focus. They are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements: Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the State are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured.

**RESOURCE CONSERVATION DISTRICT OF GREATER SAN DIEGO COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**  
**(Continued)**

**B. Summary of Significant Accounting Policies: (Continued)**

When the District incurs an expenditure or expense for which both restricted and unrestricted resources may be used, it is the District's policy to use restricted resources first, then unrestricted resources.

*Budget and Budgetary Accounting*

The District's budget for the general fund is adopted on a modified accrual basis. The Executive Director submits to the Board of Directors a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them. Prior to July 1, the budget is legally enacted through Board action, if the expenditures exceed the appropriations the Administrator is authorized to transfer budgeted amounts between line items within any fund; however, any revisions that alter the total expenditures of any division or department must be approved by the Board of Directors. Supplemental appropriations were made during the year.

*Use of Estimates*

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates.

*Encumbrances*

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated at June 30.

*Property Taxes*

General property taxes attach as an enforceable lien on property as of March 1. Taxes are payable in two installments on November 15 and March 15. Unsecured property taxes are payable in one installment on or before August 31. The County of San Diego bills and collects the taxes for the District. Tax revenues are recognized by the District when received.

*Compensated Absences*

Accumulated unpaid employee vacation benefits are recognized as liabilities of the District. The current portion of the liabilities is recognized in the general fund at year end. Accumulated sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as an operating expense in the period taken since such benefits do not vest nor is payment probable.

*Income Taxes*

The District is a governmental organization exempt from federal and state income taxes.

**RESOURCE CONSERVATION DISTRICT OF GREATER SAN DIEGO COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**  
**(Continued)**

**B. Summary of Significant Accounting Policies: (Continued)**

*Funding Sources*

Significantly all of the District’s primary funding sources come from grants and contracts entered into with various federal, state and local agencies.

*Capital Assets*

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of the donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets’ lives are not capitalized. A capitalization threshold of \$5,000 is used. Capital assets are being depreciated using the straight-line method over the following estimated useful lives:

Buildings	25-50 years
Building improvements	20-50 years
Vehicles	5 years
Furniture and equipment	5-10 years

*Unearned Revenue*

Unearned revenue arises when potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period or when resources are received by the District prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and revenue is recognized.

*Fund Balance Reserves and Designations*

Fund balances of the governmental funds are classified as follows:

**Nonspendable Fund Balance** – represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid insurance) or legally required to remain intact (such as notes receivable or principal of a permanent fund).

**Restricted Fund Balance** – represents amounts that are constrained by external parties, constitutional provisions or enabling legislation.

**Committed Fund Balance** – represents amounts that can only be used for a specific purpose because of a formal action by the District’s governing board. Committed amounts cannot be used for any other purpose unless the governing board removes those constraints by taking the same type of formal action. Committed fund balance amounts may be used for other purposes with appropriate due process by the governing board. Commitments are typically done through adoption and amendment of the budget. Committed fund balance amounts differ from restricted balances in that the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.

**RESOURCE CONSERVATION DISTRICT OF GREATER SAN DIEGO COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**  
**(Continued)**

**B. Summary of Significant Accounting Policies: (Continued)**

Assigned Fund Balance – represents amounts which the District intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the governing board or by an official or body to which the governing board delegates the authority. Specific amounts that are not restricted or committed are assigned for purposes in accordance with the nature of their fund type or the fund’s primary purpose. The governing board has designated management to be authorized to make such assignments. Assignments within the general fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the District itself.

Unassigned Fund Balance – represents amounts which are unconstrained in that they may be spent for any purpose. Only the general fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification because of overspending for specific purposes for which amounts had been restricted, committed or assigned.

When an expenditure is incurred for a purpose for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balance are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

Minimum Fund Balance Policy – The District maintains a minimum operational reserve which is sustained during periods of economic uncertainty. Minimal operational reserves shall be accrued to ensure three years of minimal facility and administrative functions at a rate of \$260,000 annually with the maximum amount set at \$780,000. When the annual accumulation would increase the operational reserve beyond \$780,000, only the amount required to reach the maximum will be reserved. The District is committed to maintaining a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unpredicted expenditures.

*Deferred Inflows and Deferred Outflows of Resources*

Deferred outflows of resources is a consumption of net position that is applicable to a future reporting period. Deferred inflows of resources is an acquisition of net position that is applicable to a future reporting period. Deferred outflows of resources and deferred inflows of resources are recorded in accordance with GASB Statement numbers 63 and 65. As of year ended June 30, 2021, the District did not have any deferred inflows of resources or deferred outflows of resources.

*Fair Value Measurements*

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles as defined by Governmental Accounting Standards Board (GASB) Statement No. 72. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The hierarchy is detailed as follows:

Level 1 Inputs: Quoted prices (unadjusted) in active markets for identical assets or liabilities that a government can access at the measurement date.

**RESOURCE CONSERVATION DISTRICT OF GREATER SAN DIEGO COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**  
**(Continued)**

**B. Summary of Significant Accounting Policies: (Continued)**

Level 2 Inputs: Inputs other than quoted prices included within Level 1 that are observable for an asset or liability, either directly or indirectly.

Level 3 Inputs: Unobservable inputs for an asset or liability.

*Compliance and Accountability*

Finance-Related Legal and Contractual Provisions: In accordance with GASB Statement No. 38, "Certain Financial Statement Note Disclosures", violations of finance-related legal and contractual provisions, if any, are reported below, along with actions taken to address such violations.

Violation-None Reported. Action Taken-Not Applicable.

Deficit Fund Balance or Fund Net Position of Individual Funds: Following are funds having deficit fund balances or fund net position at year end, if any, along with remarks which address such deficits.

Fund Name-None Reported. Deficit Amount-Not Applicable. Remarks-Not Applicable.

**C. Fair Value Measurements:**

The District's investments at June 30, 2021, categorized within the fair value hierarchy established by generally accepted accounting principles were as follows:

	Amounts	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs Level (3)
External investment pools measured at fair value				
LAIF - State Treasury	\$ 1,477,535	\$ -	\$ 1,477,535	\$ -
Total investments by fair value level	<u>\$ 1,477,535</u>	<u>\$ -</u>	<u>\$ 1,477,535</u>	<u>\$ -</u>

The fair value of the District's investments in the pool is reported in the accounting financial statements as amounts based upon the District's pro-rata share of the fair value provided by the LAIF State Treasurer for the entire portfolio (in relation to the amortized cost of the portfolio). The balance available for withdrawal is based on the accounting records maintained by the LAIF State Treasurer, which is recorded on the amortized cost basis.

The LAIF - State Treasury is not registered with the Securities and Exchange Commission (SEC) as an investment company; however, the LAIF - State Treasury acts in accordance with investment policies monitored by a Treasury Oversight Committee consisting of members appointed by participants in the investment pool and up to five members of the public having expertise, or an academic background in public finance. In addition, the LAIF - State Treasury is audited annually by an independent auditor.

**RESOURCE CONSERVATION DISTRICT OF GREATER SAN DIEGO COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**  
**(Continued)**

**D. Cash and Investments:**

*Cash in LAIF - State Treasury*

The District maintains cash in the State Treasury Investment Pool - Local Agency Investment Fund (LAIF) as part of the common investment pool (\$1,477,535 as of June 30, 2021). The fair value of the District's portion of this pool as of that date, as provided by the pool sponsor was \$1,477,535. In general, this pool is used by most special districts and contains cash deposits and various securities permitted for local public agencies as specified in the Government Code of the State of California and the governing board approved investment policy. Interest earnings in this pool are allocated on a pro-rata basis, based on the fund balances of each district. In accordance with Governmental Accounting Standards Board (GASB) No. 31, investments in the State Treasury Investment Pool - Local Agency Investment Fund should be recorded at fair value. However, the District determined that the fair market value approximates cost; therefore, no adjustment was made to reflect the difference.

*Cash on Hand and Banks*

Cash balances on hand and in banks (\$236,081 as of June 30, 2021) are insured up to \$250,000 by the Federal Depository Insurance Corporation.

*Analyst of Specific Deposit and Investment Risks*

GASB Statement No. 40 requires a determination as to whether the District was exposed to the following specific investment risks at year end and if so, the reporting of certain related disclosures:

a. Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State funds are restricted by Government Code Section 53635 pursuant to Section 53601 to invest only in time deposits, U.S. government securities, state registered warrants, notes or bonds, State Treasurers repurchase or reverse repurchase agreements. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. At June 30, 2021 credit risk for the District's investments of \$1,477,535 was as follows: The LAIF Investment Pool is rated A+ by Standard and Poors with a Moody's rating of Aa3.

b. Custodial Credit Risk

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the District's name. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits:

**RESOURCE CONSERVATION DISTRICT OF GREATER SAN DIEGO COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**  
**(Continued)**

**D. Cash and Investments: (Continued)**

The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the District's name.

As of June 30, 2021, the District's bank balances (including petty cash) of \$236,081 was not exposed to custodial credit risk.

c. Concentration of Credit Risk

This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond the amount stipulated by the California Government Code. Investments in any one issuer that represent five percent or more of the total investments are either an external investment pool and are therefore exempt. As such, the District was not exposed to concentration of credit risk.

d. Interest Rate Risk

This is the risk that changes in interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the LAIF pool.

e. Foreign Currency Risk

This is the risk that exchange rates will adversely affect the fair value of an investment. At year end, the District was not exposed to foreign currency risk.

*Investment Accounting Policy*

The District is required by GASB Statement No. 31 to disclose its policy for determining which investments, if any, are reported at amortized cost. The District's general policy is to report money market investments and short-term participating interest-bearing investment contracts at amortized cost and to report nonparticipating interest-earning investment contracts using a cost-based measure. However, if the fair value of an investment is significantly affected by the impairment of the credit standing of the issuer or by other factors, it is reported at fair value. All other investments are reported at fair value unless a legal contract exists which guarantees a higher value. The term "short-term" refers to investments which have a remaining term of one year or less at time of purchase. The term "nonparticipating" means that the investment's value does not vary with market interest rate changes. Nonnegotiable certificates of deposit are examples of nonparticipating interest-earning investment contracts.

**RESOURCE CONSERVATION DISTRICT OF GREATER SAN DIEGO COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**  
**(Continued)**

**D. Cash and Investments: (Continued)**

*Investments Authorized by the California Government Code and the District's Investment Policy*

The table below identifies the investment types that are authorized for the District by the California Government Code (or the District's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the District's investment policy where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk.

This table does not address investments of debt proceeds held by bond trustee that are governed by the provisions of debt agreements of the District, rather than the general provisions of the California Government Code or the District's investment policy.

<u>Authorized Investment Type</u>	<u>Maximum Remaining Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Local Agency Bonds, Notes, Warrants	5 Years	None	None
Registered State Bonds, Notes, Warrants	5 Years	None	None
U.S. Treasury Obligations	5 Years	None	None
U.S. Agency Securities	5 Years	None	None
Banker's Acceptance	180 Days	40%	30%
Commercial Paper	270 Days	25%	10%
Negotiable Certificates of Deposit	5 Years	30%	None
Repurchase Agreements	1 Year	None	None
Reverse Repurchase Agreements	92 Days	20% of Base	None
Medium-Term Corporate Notes	5 Years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 Years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund	N/A	None	None
Joint Powers Authority Pools	N/A	None	None



**RESOURCE CONSERVATION DISTRICT OF GREATER SAN DIEGO COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**  
**(Continued)**

**E. Accounts Receivable:**

Accounts receivable represents amounts due to the District as of June 30, 2021 on current grants and contracts. There were no receivables which are not scheduled for collection within one year of year end. At June 30, 2021 accounts receivable consisted of the following:

Federal Government:

USFS Countywide Fuels	\$	91,012
Other Federal Programs		1,387

State Government:

Department of Conservation Block Grant		161,914
California Department of Food and Agriculture		25,345
SDRC Fuel Reduction		196,607
California Fire Forest Health Grant		153,136

Local Sources:

Wild Willow Farm		4,150
Other Local Grants		12,652

Total	\$	646,203
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**F. Prepaid Expenses:**

As of June 30, 2021 prepaid expenses consisted of:

Prepaid Insurance	\$	40,069
Prepaid Postage		83
Totals	\$	40,152

**RESOURCE CONSERVATION DISTRICT OF GREATER SAN DIEGO COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**  
**(Continued)**

**G. Capital Assets:**

A summary of changes in capital asset activity as of June 30, 2021 is as follows:

	Balance July 1, 2020	Net Change in Capital Assets	Balance June 30, 2021
Capital Assets Not Being Depreciated:			
Land	\$ 110,000	\$ -	\$ 110,000
Total Capital Assets Not Being Depreciated	<u>110,000</u>	<u>-</u>	<u>110,000</u>
Capital Assets Being Depreciated:			
Buildings	505,000	-	505,000
Building Improvements	572,982	-	572,982
Vehicles	76,537	-	76,537
Furniture and Equipment	52,426	-	52,426
Total Capital Assets Being Depreciated	<u>1,206,945</u>	<u>-</u>	<u>1,206,945</u>
Less Accumulated Depreciation For:			
Buildings	(144,598)	(12,949)	(157,547)
Building Improvements	(161,280)	(14,692)	(175,972)
Vehicles	(62,686)	(7,617)	(70,303)
Furniture and Equipment	(45,382)	(2,280)	(47,662)
Total Accumulated Depreciation	<u>(413,946)</u>	<u>(37,538)</u>	<u>(451,484)</u>
Net Capital Assets	<u>\$ 902,999</u>	<u>\$ (37,538)</u>	<u>\$ 865,461</u>

**H. Accounts Payable:**

Accounts payable at June 30, 2021 consisted of:

Back Country Land and Trust - Proposition 84	\$ 7,780
Pope Tree Service	47,400
USDA Forest Service	34,485
Tanner Environmental	5,000
San Diego River Park Foundation	17,311
Other Vendor Payables	<u>6,902</u>
Total	<u>\$ 118,878</u>

**RESOURCE CONSERVATION DISTRICT OF GREATER SAN DIEGO COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**  
**(Continued)**

**I. Unearned Revenue:**

Unearned revenue at June 30, 2021 consisted of:

Other Local Sources:

Proposition 84 Department of Water Resources	82,391
SDG&E Grants	412,106
Payroll Protection Program	37,315
Other Local Grants/Sources	10,469
	10,469
Total	\$ 542,281

**J. Rental Lease:**

In March 2020 the District, as lessor, entered into a long-term lease agreement with San Diego River Conservancy, as lessee, whereby the District leased office space to San Diego River Conservancy for a period of three years. The lease commenced March 1, 2020 and continues through February 28, 2023. Monthly rental payments shall be \$2,500 for the period March 1, 2020 through February 2021, \$2,625 for the period March 1, 2021 through February 28, 2022, and \$2,756 for the period March 1, 2022 through February 28, 2023. The District received rental income in the amount of \$30,500 for the fiscal year ending June 30, 2021.

**K. Rental Agreement:**

In August 2019 the District (Assignee) entered into a month-to-month rental agreement with San Diego Roots Sustainable Food Project (Assignor) for a land lease in conjunction with the County of San Diego (Landlord). The lease is being assigned to the District from the assignor through consent of the landlord and is for a parcel of land located in San Diego, California as part of the Willow Farms Project. Lease payments of \$1,597 are paid to the County of San Diego on a month-to-month basis with a total rent expense of \$19,148 recognized for the 2020-21 fiscal year under the Willow Farms Project direct expenses.

**L. Deferred Compensation:**

The District offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457(b) on a voluntary basis upon date of hire. The plan is currently under an investment group contract with Lincoln Financial Group. The plan requires a minimum bi-weekly contribution of \$10 to be allocated for each option preference. The maximum amount that can be deferred under this plan is the lesser of 100% of the participant's includible compensation or \$19,500 (\$26,000 if age 50 or older) for the calendar year 2021. The District does not fund or contribute any matching employer contributions to the plan.

The District also provides pension benefits for all its eligible employees in lieu of social security through the plan as of the date of hire. Employees voluntarily select a contribution plan that is qualified under Section 401 (a) and 501 (a) under the Internal Revenue Code whereby the District makes monthly contributions at the social security rate of (10.5%) based on continuous service until termination, retirement, death, or unforeseeable emergency.

**RESOURCE CONSERVATION DISTRICT OF GREATER SAN DIEGO COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**  
**(Continued)**

The District also provides pension benefits for all its eligible employees in lieu of medical benefits as of the date of hire per voluntary request. Employees covered under a personal health plan have the option to contribute waived District medical benefits to their deferred compensation plan. For the fiscal year ended June 30, 2021 the total District contribution to the plan for all participating employees was \$47,602.

In June 2021 the District initiated a 401(a) tax deferred retirement savings plan under the Internal Revenue Code for the Executive Director, as her personal contributions were maxing out her 457(b) plan. The 401(a) tax savings plan established by the District states that the employee can contribute 100% of employee income, less mandatory contributions, up to a maximum of \$58,000 annually for calendar year 2021. The plan calls for a monthly employer contribution of 10.5% of her gross salary in-lieu of social security and an employer paid monthly health insurance stipend. Total employer paid benefits for the Executive Director under this plan totaled \$2,441 for the fiscal year ended June 30, 2021.

**M. Risk Management:**

The District is exposed to risk of losses due to:

- a. Torts,
- b. Theft of, damage to, or destruction of assets,
- c. Business interruption,
- d. Errors or omissions,
- e. Job related illnesses or injuries to employees,
- f. Natural disasters
- g. Other risks associated with public entity risk pools

Risk management is the process of managing the District's activities to minimize the adverse effects of these risks. The main element of risk management are risk control (to minimize the losses that strike an organization) and risk financing (to obtain finances to provide for or restore the economic damages of those losses). Risk financing techniques include risk retention (self-insurance), risk transfer to and from an insurer, and risk transfer to a non-insurer.

The District has implemented the risk financing technique of risk transfer to an insurer. The District has purchased property and liability insurance as well as workers compensation insurance to cover any losses resulting from the risks identified above. The District is insured under a plan with the Special Districts Risk Managements Association (self-funded trust pool), for commercial, general liability, and errors and omissions in the amount of \$1,000,000 in addition to workers' compensation insurance in statutory amounts. There have been no significant changes or reductions in coverage from the prior year. No claims have been asserted during the year and there are no unpaid claims. No settlements have exceeded coverage in the past three years.

**N. Commitments and Contingencies:**

*State and Federal Allowances, Awards, and Grants*

The District has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under term of the grants, it is believed that any required reimbursements will not be material.

**REQUIRED SUPPLEMENTARY INFORMATION**

**RESOURCE CONSERVATION DISTRICT OF GREATER SAN DIEGO COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**GENERAL FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	Original/Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Tax Assessments	\$ 375,000	\$ 384,804	\$ 9,804
USFS Fuel Reduction and Fire Prevention	215,293	64,907	(150,386)
California Department of Food and Agriculture	137,769	69,763	(68,006)
USFS Countywide Fuels	255,784	255,663	(121)
US Fish and Wildlife Service	21,736	22,831	1,095
Proposition 84 Funds	575,560	319,769	(255,791)
Cal Fire Forest Health	1,323,892	266,284	(1,057,608)
Sunrise Powerlink Mitigation	94,332	111,776	17,444
SDRC Fuel Reduction	583,514	196,607	(386,907)
Department of Conservation	696,790	257,673	(439,117)
Wild Willow Farm	186,700	115,218	(71,482)
Other Local Grants and Entitlements	475,945	277,653	(198,292)
TJRV Garden Plots	53,429	62,877	9,448
Payroll Protection Program	-	111,945	111,945
Rental Income	30,000	30,500	500
Donations and Miscellaneous	85,025	63,111	(21,914)
Investment Income	25,050	7,837	(17,213)
<b>TOTAL REVENUES</b>	<b>\$ 5,135,819</b>	<b>\$ 2,619,218</b>	<b>\$ (2,516,601)</b>
<b>EXPENDITURES</b>			
Salaries and Benefits	\$ 691,250	\$ 542,947	\$ 148,303
Payroll Taxes	19,824	13,028	6,796
Professional Fees	22,000	12,255	9,745
Accounting and Legal Fees	35,200	24,950	10,250
Insurance	48,250	42,409	5,841
Dues and Subscriptions	15,000	8,695	6,305
Maintenance and Repairs	8,500	14,789	(6,289)
Landscaping	19,500	18,584	916
Utilities and Telephone	33,750	32,983	767
Office Expenses	28,000	19,159	8,841
Scholarships and Awards	10,000	7,552	2,448
Miscellaneous Expenses	21,380	12,968	8,412
Discretionary Project Expense	84,500	33,057	51,443
Direct Grant Expenses	3,840,452	1,582,044	2,258,408
Wild Willow Farm	155,583	184,801	(29,218)
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,033,189</b>	<b>\$ 2,550,221</b>	<b>\$ 2,482,968</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>102,630</b>	<b>68,997</b>	<b>(33,633)</b>
<b>FUND BALANCE - BEGINNING</b>	<b>1,608,810</b>	<b>1,608,810</b>	<b>-</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 1,711,440</b>	<b>\$ 1,677,807</b>	<b>\$ (33,633)</b>

The accompanying notes are an integral part of this statement.

**RESOURCE CONSERVATION DISTRICT OF GREATER SAN DIEGO COUNTY  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**Note 1: Excess of Expenditures Over Appropriations**

As of June 30, 2021, expenditures exceeded appropriations in individual budgeted funds as follows:

<u>Appropriations Category</u>	<u>Excess Expenditures</u>
Wild Willow Farm	\$ 29,218
Maintenance and Repairs	6,289

The District underestimated the expenses for maintenance and repairs and for the operations of Wild Willow Farm.

**OTHER SUPPLEMENTARY INFORMATION**



**RESOURCE CONSERVATION DISTRICT OF GREATER SAN DIEGO COUNTY  
BOARD OF DIRECTORS  
JUNE 30, 2021**

The Board of Directors for the fiscal year ended June 30, 2021 was composed of the following members:

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Donald Butz	President	November 30, 2024
Marilyn Huntamer	Vice President	November 30, 2024
Neil Meyer	Director	November 30, 2022
Jordan Gascon	Director	November 30, 2022
Maggie Sleeper	Director	Interim Term September 7, 2021
Odette Gonzalez	Director	Interim Term September 7, 2021

**Administration**

Ann Baldrige  
Executive Director

**OTHER INDEPENDENT AUDITOR'S REPORTS**

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

**Board of Directors  
Resource Conservation District  
of Greater San Diego County  
Lakeside, California**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the aggregate remaining fund information of Resource Conservation District of Greater San Diego County, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Resource Conservation District of Greater San Diego County's basic financial statements, and have issued our report thereon dated March 31, 2022.

**Internal Control Over Financing Reporting**

In planning and performing our audit of the financial statements, we considered Resource Conservation District of Greater San Diego County's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Resource Conservation District of Greater San Diego County's internal control. Accordingly, we do not express an opinion on the effectiveness of Resource Conservation District of Greater San Diego County's internal control.

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

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

## Compliance and Other Matters

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

## Purpose of this Report

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

*Wilkinson Adley King & Co., LLP*

El Cajon, California  
March 31, 2022

**AUDITOR'S RESULTS, FINDINGS AND RECOMMENDATIONS**

**RESOURCE CONSERVATION DISTRICT OF GREATER SAN DIEGO COUNTY  
SCHEDULE OF AUDITOR'S RESULTS  
FOR THE YEAR ENDED JUNE 30, 2021**

**FINANCIAL STATEMENTS**

Type of auditor's report issued:		<u>Unmodified</u>		
Internal control over financial reporting:				
One or more material weakness(es) identified?	<u>          </u> Yes		<u>    X    </u> No	
One or more significant deficiencies identified that are not considered material weakness(es)?	<u>          </u> Yes		<u>    X    </u> No	
Noncompliance material to financial statements noted?	<u>          </u> Yes		<u>    X    </u> No	

**FEDERAL AWARDS**

Internal control over major programs:				
One or more material weakness(es) identified?	<u>          </u> Yes		<u>    X    </u> N/A	
One or more significant deficiencies identified that are not considered material weakness(es)?	<u>          </u> Yes		<u>    X    </u> N/A	
Type of auditor's report issued on compliance for major programs:		<u>Not Applicable</u>		
Compliance supplement utilized for single audit:		<u>Not Applicable</u>		
Any audit findings disclosed that are required to be reported in accordance with 2 CFR §200.516?	<u>          </u> Yes		<u>    X    </u> N/A	
Identification of major programs:				
<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>			
Not Applicable	Not Applicable			
Dollar threshold used to distinguish between Type A and Type B programs		<u>\$750,000</u>		
Auditee qualified as low-risk auditee?	<u>          </u> Yes		<u>    X    </u> N/A	

**RESOURCE CONSERVATION DISTRICT OF GREATER SAN DIEGO COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2021**

**A. Financial Statement Findings**

None

**B. Federal Awards**

Not Applicable

**RESOURCE CONSERVATION DISTRICT OF GREATER SAN DIEGO COUNTY  
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2021**

There were no findings or questioned costs reported in the audit for the fiscal year ended June 30, 2020.



**Resource Conservation District of Greater San Diego County**

11769 Waterhill Road \* Lakeside, CA 92040

Phone: 619-562-0096 \* Fax: 619-562-4799 \* Website: [www/rcdsandiego.org](http://www/rcdsandiego.org)

**RESOLUTION 2022-14**

RESOLUTION OF THE BOARD OF DIRECTORS OF THE RESOURCE CONSERVATION DISTRICT OF GREATER SAN DIEGO MAKING FINDINGS IN ACCORDANCE WITH AB 361 AND GOVERNMENT CODE SECTION 54953, AUTHORIZING REMOTE TELECONFERENCE MEETINGS OF THE LEGISLATIVE BODIES OF THE RESOURCE CONSERVATION DISTRICT OF GREATER SAN DIEGO

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

WHEREAS, Governor Newsom signed AB 361, amending the Brown Act, including Government Code section 54953, subd. (e), that makes provisions for remote teleconferencing participation in meetings by members of a legislative body, without compliance with the requirements of Government Code section 54953, subd. (b)(3), subject to the existence of certain conditions; and

WHEREAS, a required condition of AB 361 is that a state of emergency is declared by the Governor pursuant to Government Code section 8625, proclaiming the existence of conditions of disaster or of extreme peril to the safety of persons and property within the state caused by conditions as described in Government Code section 8558; and

WHEREAS, on March 4, 2020, Governor Newsom issued a Proclamation of State of Emergency in response to the COVID-19 pandemic; and

WHEREAS, the proclaimed state of emergency remains in effect; and

WHEREAS, California Department of Public Health and the federal Centers for Disease Control and Prevention caution that the Delta variant of COVID-19, currently the dominant strain of COVID-19 in the country, is more transmissible than prior variants of the virus, may cause more severe illness, and that even fully vaccinated individuals can spread the virus to others resulting in rapid and alarming rates of COVID-19 cases and hospitalizations (<https://www.cdc.gov/coronavirus/2019-ncov/variants/delta-variant.html>); and

WHEREAS, the District is committed to preserving and nurturing public access and participation in meetings of the Board of Directors and to protecting the health, welfare, and safety of the participants; and

WHEREAS, the Board of Directors does hereby find that the COVID-19 emergency has caused, and will continue to cause, conditions of peril to the safety of persons within the District that are likely to be beyond the control of services, personnel, equipment, and facilities of the District, and deems it necessary to find that meeting in person for meetings of all District-related legislative bodies as well as subcommittees of the Board of Directors subject to the Ralph M. Brown Act, would present imminent risks to the health or safety of attendees, and thus intends to invoke the provisions of AB 361 related to teleconferencing as provided in Government Code section 54953, subd. (e); and

**Resource Conservation District of Greater San Diego County**

11769 Waterhill Road \* Lakeside, CA 92040

Phone: 619-562-0096 \* Fax: 619-562-4799 \* Website: [www/rcdsandiego.org](http://www/rcdsandiego.org)

WHEREAS, all teleconference meetings of the Board of Directors of the District and any legislative bodies of the District shall comply with the requirements to provide the public with access to the meetings as prescribed in section 54953; subd. (e)(2).

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Resource Conservation District of Greater San Diego County as follows:

1. Recitals set forth above are true and correct and are incorporated into this Resolution by this reference.
2. The Board finds that meeting in person for meetings of all District-related legislative bodies subject to the Ralph M. Brown Act would present imminent risks to the health or safety of attendees.
3. Staff is directed to return to the Board of Directors no later than thirty (30) days after the adoption of this resolution, or by the next Board of Directors meeting (whichever comes first), with an item for the Board to consider making the findings required by AB 361 in order to continue meeting under its provisions.
4. The District Executive Director is hereby authorized and directed to take all actions necessary to carry out the intent and purpose of this Resolution including, conducting open and public meetings in accordance with Government Code section 54953, subd. (e), and other applicable provisions of the Brown Act.

THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED by the Board of Directors of the Resource Conservation District of Greater San Diego County at its regular meeting held on the 11th day of May 2022, by the following roll call vote:

Ayes:

Nays:

Abstain:

Absent:

Attest:

---

Donald H Butz, Board President

---

Heather Marlow, Board Clerk



Resource Conservation District of Greater San Diego County  
11769 Waterhill Rd., Lakeside, CA 92040

Phone: (619) 562-0096 ✨ Fax: (619) 562-4799  
Website: [www.rcdsandiego.org](http://www.rcdsandiego.org)

**Date:** May 11, 2022

**Agenda Item 7- 2** Resolution 2022-12: MOU between RCDGSDC and The Regents of the University of California's UC Berkley Campus, on behalf of the GrizzlyCorps program.

**Discussion / History:** Staff in our Forest Health and Fire Prevention Department are continuing work on our RFFC program, and regional wildfire resiliency priority plan. There is a need for additional support with this program area, and Fellows from UC Berkley GrizzlyCorps, a division of AmeriCorps, are a great fit for this role. We have submitted an application for 2 Fellows to join us, and this application was successful. A resolution approving an MOU between our organizations would allow us to continue in the interview and placement process, and Fellows would join us in September 2022.

A draft MOU was provided by The Regents of the University of California's UC Berkley Campus, and staff will work with our legal counsel to make any needed edits before signing. Information about the program and the draft MOU are attached.

**Financial Impact:** Our cost share to participate in this program is \$20,000 per year, per Fellow. We will be paying for this solely through funding from DOC, as part of our RFFC grant.

**Staff recommendation:** Staff recommends that the Board adopt resolution 2022-12 to authorize the Executive Director to proceed with completing an MOU between our organizations.

# INVITATION TO HOST A GRIZZLYCORPS FELLOW



GrizzlyCorps is an AmeriCorps Program launched in 2020 in partnership with UC Berkeley's Project Climate at the Center for Law, Energy & the Environment (CLEE).

## WHO AND HOW WE SERVE

GrizzlyCorps sends recent college graduates into rural communities across California to promote regenerative agri-food systems and fire and forest resilience. We aim to expand capacity for organizations working on community resilience and climate action while bolstering the next generation of professionals at the forefront of climate change solutions.

### REGENERATIVE AGRI-FOOD SYSTEMS

**Regenerating soil and restoring healthy food systems for people and planet**

**Projects:** regenerative agriculture, improved irrigation systems, land access and financial support for farmers, competitive market access, farmland restoration, food system infrastructure, food justice and sovereignty

### FIRE & FOREST RESILIENCE

**Improving ecosystem health and building wildfire resilience to support forest communities**

**Projects:** ecological forestry, wildfire preparedness & resilience plans, indigenous land management, prescribed burns, groundwater improvement, reforestation



#### CLIMATE ACTION

Improve Soil Health & Water Retention • Protect Ecosystem Biodiversity • Decrease Emissions & Sequester Carbon



#### COMMUNITY RESILIENCE

Education • Research & Planning • Implementation



#### CAPACITY BUILDING

Outreach & Engagement • Regenerative Systems & Practices • Disaster Preparedness



#### PROFESSIONAL DEVELOPMENT & CAREER BUILDING

Hands-On Fieldwork & Service • Educational Resources & Tailored Trainings • Exposure to Specialized Career Members

Climate change poses significant threats to communities across the state of California and to our economic and resource stability. At the same time, farm and forest communities have the potential to provide unique solutions by incorporating regenerative agriculture practices and ecological forestry, which can help sequester carbon and build resilience. GrizzlyCorps addresses regional barriers to community resilience by providing placements for over 30 AmeriCorps members to provide capacity-building support in our focus areas: regenerative agri-food systems, and fire and resilience.



**FOR MORE INFO AND ACCESS TO THE ONLINE APPLICATION PLEASE VISIT [GRIZZLYCORPS.ORG](http://GRIZZLYCORPS.ORG)**



GrizzlyCorps members follow the same 4-stage intervention process with support of their host organization:

- **Gap Assessment** where members identify capacity building goals
- **Research, planning, and implementation** projects to address these goals
- **Volunteer recruitment** activities to engage the community in efforts
- **Transitioning of knowledge** to community members

## BENEFITS

- Partner placements receive dedicated project support from enthusiastic emerging professionals who receive professional development and sector training
- Direct support for specific resiliency projects
- Increased capacity for sustainable and resilient communities
- A pipeline for future resiliency projects
- Stronger State-local partnerships for information and expertise exchange
- AmeriCorps members with training in climate change, regenerative agriculture, fire management, and forest resilience
- Increased outreach and volunteerism at the local level

## RESPONSIBILITIES

- Provide meaningful supervision and well thought out projects for volunteers to work on
- Provide physical space to work (please reach out to us about any Covid-related concerns about this requirement)
- Complete paperwork required by AmeriCorps
- Hosts are NOT responsible for providing housing or food (volunteers get a roughly \$1,800/month stipend) but assistance with finding housing is appreciated
- A contribution/match toward the costs of the GrizzlyCorps program (which include the volunteers stipend, medical insurance, workers compensation, recruitment, training, and administrative costs).
- Amount of contribution requested is \$20,000
  - Please see our funding factsheet for details!

2022-2023



# GRIZZLY TIMELINE

Important dates and Upcoming deadlines for the GrizzlyCorps Calendar. Changes will be made accordingly.

FOR PARTNERS

### JANUARY

Jan 18th - Project Partner Application Opens

### FEBRUARY

### MARCH

Mar 18th - Applications Close  
Mar 31st - Project Partners will be Announced

### APRIL

First round of AmeriCorps member interviews with members  
Mid April - First Project Partner Orientation

### MAY

Rolling member interviews

### JUNE

Rolling member interviews  
Early June - Offers begin for Priority AmeriCorps Member Applicants  
Mid June - Second Project Partner Orientation

### JULY

Early July - Offers begin for Regular AmeriCorps Member Applicants

### AUGUST

Third Project Partner Orientation

### SEPTEMBER

2022-2023 GrizzlyCorp Program starts (dates TBD)





*Resource Conservation District of Greater San Diego County*  
**Memorandum of Understanding**

This Service Site Agreement (“MOU”) between The Regents of the University of California’s UC Berkeley campus, on behalf of its GrizzlyCorps program (“GrizzlyCorps”) and Resource Conservation District of Greater San Diego County (“Project Partner”) outlines GrizzlyCorps and Project Partner responsibilities for Service Year 2022-2023.

GrizzlyCorps is based out of the University of California, Berkeley School of Law’s Center for Law, Energy & the Environment (CLEE) in partnership with the State of California through CaliforniaVolunteers. GrizzlyCorps is dedicated to helping rural communities in California plan for and implement two of the most promising solutions to the climate crisis: regenerative agriculture and forest resilience. All members of GrizzlyCorps (“Members”) are AmeriCorps members. As an AmeriCorps program, GrizzlyCorps is in accordance with the requirements put forth by CaliforniaVolunteers (“CV”) and the Corporation for National and Community Service (“CNCS”).

**Contact Information**

The following persons are identified as contacts for purposes of the administration of this MOU:

Eliza Munger

Program Manager, GrizzlyCorps

CLEE, UC Berkeley School of Law

eliza.munger@berkeley.edu

393 Simon Hall, Berkeley CA 94720-7200

Ann Baldrige

Executive Director

Resource Conservation District of Greater San Diego County

ann.baldrige@rcdsandiego.org

11769 Waterhill Road, Lakeside, CA 92040



## ARTICLE I – GENERAL TERMS

1. The term of this MOU shall be for one complete service year by two GrizzlyCorps Members beginning September 1, 2022 and ending July 28, 2023. This MOU may be revised as necessary by mutual consent of both parties, by the issuance of a written amendment, signed and dated by both parties. No alteration or variation of the terms of this MOU shall be valid unless made in writing and signed by the parties hereto.
2. Either party may terminate this MOU, with sixty days (60 days) prior written notice to the other party.
3. Members shall not displace an existing Project Partner employee or position, including partial displacement such as reduction in hours, wages or employment benefits, as a result of a Member serving with the assigned Project Partner.
4. Any photograph, audio recording, video or film taken by GrizzlyCorps or the Member in conjunction with the Member's service for Project Partner may be used by GrizzlyCorps or CV for promotional, training, or any other purposes without the Project Partner's express written permission. The Project Partner reserves the right to prevent the GrizzlyCorps Member from taking photographs, audio recording, video, or film on or in Project Partner's property at Project Partner's sole discretion.
5. GrizzlyCorps reserves the right to visit Project Partner to evaluate Member progress. Any such visits will be made in the least disruptive manner possible with advance notice.

## ARTICLE II - GrizzlyCorps RESPONSIBILITIES

1. GrizzlyCorps will provide a living allowance of up to \$22,000 to Members (and up to \$24,000 for second year Members) and will also administer medical benefits to Members and handle any workers' compensation claims.
2. GrizzlyCorps will provide regular professional development training to Members, including but not limited to, a multi-day orientation at the start of Members' service and monthly webinar sessions.
3. GrizzlyCorps will host a 3-part Orientation for all Project Partners, as well as provide continued support to Project Partners with Member management throughout the 11-month service term

## ARTICLE III – PROJECT PARTNER RESPONSIBILITIES

### Management Responsibilities

1. The Project Partner agrees that Project Partner's cost-share match will be utilized for overall GrizzlyCorps program support and is not associated with any specific Member. Expenses covered by Project Partner's match include, but are not limited to: Member recruitment, training, health care benefits, workers' compensation, transportation, stipend, and service uniforms, and GrizzlyCorps program administrative costs.
2. The Project Partner will pay their cost-share match of \$40,000 to GrizzlyCorps on the following schedule: 25% due by September 31, 2022. Invoice will be provided in advance. Remaining balance due quarterly upon invoice. Prepayment is always welcome. If you need to provide



special billing instructions please contact Eliza Munger.

3. The Project Partner agrees to provide adequate resources to support Member activities, including office space, desk and chair, use of a computer and internet service, an e-mail address, telephone, and any other necessary supplies such as, paper, postage, copier, etc.

### Member Orientation, Training, and Supervision

Project Partner agrees to provide a Site Supervisor, who is responsible for the daily, direct supervision of the Member, and who shall comply with the following:

1. Participate in the Member selection process, which includes participating in interviews with potential Members via either video call or telephone.
2. Provide a safe and healthy work environment.
3. Participate in and/or watch recordings of all GrizzlyCorps Project Partner Orientations.
4. Provide and document completion of AmeriCorps-required Site Orientation with Member (which includes a safety training). Submit signed Site Orientation Checklist to the GrizzlyCorps office by October 4, 2022.
5. Work with Members to complete the GrizzlyCorps Member/Site Supervisor Agreement. Submit original signed Agreement to the GrizzlyCorps office by October 4, 2022.
6. Ensure Members are making adequate progress toward GrizzlyCorps community service, community building, and Member development objectives.
7. Conduct weekly check-ins with Members to discuss project progress, clarify project expectations, and receive project guidance as necessary. These meetings should also provide a time and space for Fellows and Site Supervisors to give feedback and express unmet needs.
8. Allow Members to utilize time during the service week to attend required GrizzlyCorps/AmeriCorps/CV meetings and trainings (a schedule of required meetings and trainings will be provided at the beginning of the service year).
9. Evaluate Member service progress at the beginning, middle and end of the year. Document these evaluations and forward to the GrizzlyCorps office by the dates requested.
10. Ensure that any Member disciplinary issues are resolved in accordance with the GrizzlyCorps Disciplinary Policy.
11. Complete any reports and surveys required by GrizzlyCorps and/or AmeriCorps.
12. Ensure that GrizzlyCorps Members will not engage or participate in any of the following in their official capacity as an AmeriCorps Member while under direction of Project Partner:
  - Attempting to influence legislation;
  - Organizing or engaging in protests, petitions, boycotts, or strikes;
  - Assisting, promoting, or deterring union organizing;
  - Impairing existing contracts for services or collective bargaining agreements;
  - Engaging in partisan political activities, or other activities designed to influence the outcome of an election to any public office;
  - Participating in, or endorsing, events or activities that are likely to include advocacy for or against political parties, political platforms, political candidates, proposed legislation, or elected officials;
  - Engaging in religious instruction, conducting worship services, providing instruction as part of a program that includes mandatory religious instruction or worship, constructing or





operating facilities devoted to religious instruction or worship, maintaining facilities primarily or inherently devoted to religious instruction or worship, or engaging in any form of religious proselytization;

- Providing a direct benefit to—
  - i. A business organized for profit;
  - ii. A labor union;
  - iii. A partisan political organization;
  - iv. A nonprofit organization that fails to comply with the restrictions contained in section 501(c)(3) of the Internal Revenue Code of 1986 related to engaging in political activities or substantial amount of lobbying except that nothing in these 9 provisions shall be construed to prevent participants from engaging in advocacy activities undertaken at their own initiative; and
  - v. An organization engaged in the religious activities described in paragraph (g) above, unless AmeriCorps assistance is not used to support those religious activities;
- Conducting a voter registration drive or using AmeriCorps funds to conduct a voter registration drive;
- Fundraising activities;
- Providing abortion services or referrals for receipt of such services; and
- Such other activities as AmeriCorps may prohibit.

Liability and Indemnification

This MOU is not legally binding and imposes no enforceable obligations on the Parties.

Signature	Date
Erwin Chemerinsky	
Dean, Berkeley Law	

Signature	Date
Ann Baldrige	
Executive Director, Resource Conservation District of Greater San Diego County	

***Resource Conservation District of Greater San Diego County***

11769 Waterhill Road \* Lakeside, CA 92040

Phone: 619-562-0096 \* Fax: 619-562-4799 \* Website: [www/rcdsandiego.org](http://www/rcdsandiego.org)

**RESOLUTION 2022-12**

RESOLUTION OF THE BOARD OF DIRECTORS OF THE RESOURCE CONSERVATION DISTRICT OF GREATER SAN DIEGO COUNTY TO APPROVE MEMORANDUM OF UNDERSTANDING BETWEEN RCDGSDC AND THE REGENTS OF THE UNIVERSITY OF CALIFORNIA'S UC BERKLEY CAMPUS ON BEHALF OF THE GRIZZLYCORPS PROGRAM

WHEREAS, the Resource Conservation District of Greater San Diego County desires to grow its planning and programming in the area of forest health and regional wildfire resilience and;

WHEREAS, The Regents of the University of California, UC Berkley Campus on behalf of the GrizzlyCorps program, a division of AmeriCorps, has chosen the RCDGSDC as a 2022-2023 host site partner ,and;

WHEREAS, GrizzlyCorps Fellows will assist staff in accomplishing planning and outreach activities for forest health and wildfire resilience.

NOW, THEREFORE, BE IT RESOLVED that the RCDGSDC Board of Directors appoints Ann Baldrige, as agent of the RCDGSDC Board of Directors to execute and submit all documents including, but not limited to the MOU, which may be necessary for the completion of the aforementioned program and MOU.

PASSED AND ADOPTED at the RCD regular meeting held on April 13, 2022 by the following vote:

Ayes:                      Nays:                      Abstain:                      Absent:                      Attest:

\_\_\_\_\_  
Don Butz, President

\_\_\_\_\_  
Heather Marlow, Board Clerk



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**Date:** May 11, 2022

### **Agenda Item 7-3: New Board member Diane Moss**

**Discussion / History:** Several months ago, when there was a vacancy on the RCD Board, Supervisor Nathan Fletcher appointed Diane Moss to fill the vacant position and serve on RCD Board. Diane is well known in the community for her work with Project New Village in Southeastern San Diego, whose vision is to be a catalyst for resident-led, community-rooted experiences that build stronger neighborhoods; improve the neighborhood food supply chain; stimulate collective investment in better health; and maximize the impact of investment to address social inequities.

**Financial Impact:** None

**Staff Recommendation to Board:** For information only.



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**Date:** May 11, 2022

**Agenda Item 7-4: Consider changing meeting time to 12:30**

**Discussion / History:** It was proposed by a Director that the regular meeting time be pushed back 30 minutes, from 1:00pm, to 12:30.

**Financial Impact:** None

**Staff Recommendation to Board:** Staff recommends that the Board discuss and choose a meeting time that works for the majority.

**Date:** May 11, 2022

## **Agenda Item 7-5: Site walk to evaluate facilities maintenance needs**

**Discussion / History:** At the March meeting, the Board approved staff to move ahead with a list of facility maintenance projects identified by Director Neil Meyer. Neil provided a prioritized list of projects covering all three buildings onsite. Please see below for an update on completed items and items staff are currently working on.

### **We have completed:**

1. Clean up and organized Warehouse (Building #).
2. Repaired two badly rusted and corroded metal post (behind Building #3).
3. New and repaired rain gutters on buildings 1, 2 & 3.
4. Replaced five exterior lights around facility.
5. Rewrap of sun and weather damaged insulation on two AC Units (Building 1 & 3).
6. Items behind building 1 have been cleared away.
7. Conference building door hinges have been replaced.
8. Front Storm Basin has been cleared out.

### **Currently working on items listed below and status:**

1. Short 3 sided block wall around AC unit behind building 3.
  - Quote from Minez Construction.
  - Quote from Fierro Concrete Company.
2. One quote for Concrete replacement from tree root damage driveway entrance
  - Quote from Fierro Concrete Company.
3. Sheet Metal siding repair on front of Building 1
  - California Sheet Metal will be out Friday to see if they can repair (possibly seems to be too small of a job for them- might be able to refer someone).

### **Still to be addressed:**

- Conference room building- Scraping and painting of South end gable end siding and nail penetrations and paint eaves or fiber cement board for fire safety.
- Building 1 Back side clean and paint metal roof section
- Contact with Uphill Neighbors regarding run control.



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**Staff are seeking Board clarification on the following items:**

- The trees and concrete areas requested to be removed and or grinded down?
- The area for gravel filled drain sump for rain off?
- Warehouse insolation of walls and ceilings: We do not yet know how this building will be used in the future so we have paused on proceeding with this project until we have a better sense for the space.

**Financial Impact:** Board has already approved staff to proceed with these projects using Facility Maintenance & Repair budget line and reserve.

**Staff Recommendation to Board:** For information only



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**Date:** May 11, 2022

## **Agenda Item 7-6: MOU with Upper San Luis Rey RCD for agricultural services**

**Discussion / History:** California Department of Food and Agriculture recently introduced a new grant program called Water Efficiency Technical Assistance, which provides funding for irrigation assessments, pump tests, and irrigation education for commercial producers. Our RCD has long wanted to develop an irrigation assessment program to add to our ag department. We submitted a proposal and have been selected to receive a three year grant for \$408,000.

In developing our proposal, we reached out to Upper San Luis Rey RCD (USLRRC) to invite them to collaborate by allowing us to provide irrigation services to farmers and ranchers in their service area. They agreed, and have also invited us to provide our other agricultural service (such as grant TA and soil testing) to producers in their district. The relationship is outlined in the attached MOU, which the USLRRC will review on May 12. The attached resolution seeks approval for Don Butz to sign the MOU on behalf of RCDGSDC. Ann Baldrige has approached LAFCO for approval and Executive Officer Keene Simmonds has replied to say that the MOU sufficiently qualifies for formal LAFCO approval under the applicable code section (56133e)

**Financial Impact:** No negative impact – the grant budget includes funds to expand our service into the USLRRC service area.

**Staff Recommendation to Board:** Staff recommends that the Board authorize Don Butz to sign the MOU on behalf of RCDGSDC.



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MEMORANDUM OF UNDERSTANDING BETWEEN  
THE RESOURCE CONSERVATION DISTRICT OF GREATER SAN DIEGO COUNTY AND  
THE UPPER SAN LUIS REY RESOURCE CONSERVATION DISTRICT  
PURSUANT TO CALIFORNIA GOVERNMENT CODE SECTION 56133

WHEREAS, it is recognized that agriculture is the 5<sup>th</sup> largest industry in San Diego County, providing crucial income sources for farmers and ranchers as well produce that supports the well being of citizens of San Diego County and beyond; and

WHEREAS, agricultural practices that conserve natural resources have the potential to support farmers and ranchers in cost savings while protecting water supplies, the soil, and wildlife;

WHEREAS, Resource Conservation Districts, under Division 9 of the California Public Resources Code, Section 9408, are allowed and encouraged to cooperate and enter into agreements with fellow Resource Conservation Districts in order to accomplish the purpose of Districts to conserve natural resources and to provide conservation services; and

WHEREAS, the Upper San Luis Rey Resource Conservation District would like to provide outreach and technical assistance to the agricultural community and would like to meet the need for that service for its cooperators within its jurisdictional boundaries; and

WHEREAS, the Resource Conservation District of Greater San Diego County (RCDGSDC) has been awarded grants from the California Department of Food and Agriculture to provide services to producers that include irrigation assessments, pump test credits, soil testing, and other technical assistance services.

NOW THEREFORE BE IT RESOLVED, that a Memorandum of Understanding is entered into between RCDGSDC and the Upper San Luis Rey Resource Conservation District, effective on the date of the last signature, and within the limitations of authorities, resources, and established policies of the Upper San Luis Rey Resource Conservation District, RCDGSDC, LAFCO, and cooperating agencies, including, but not limited to, compliance with California Government Code Section 56133 and written consent of LAFCO. The parties shall and must request for and obtain LAFCO approval of the agreement between the parties enabling and authorizing RCDGSDC to perform the aforementioned agricultural services in Upper San Luis Rey's District. Specifically,

RCDGSDC will provide the following services within its boundary and that of the USLRCD:

1. Conduct site visits with agricultural producers to assess their irrigation system efficiency that culminate in written report outlining recommendations for efficiencies and improvements, and resources for implementing them.





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2. Support farmers and ranchers in pump efficiency testing by connecting them with entities who can provide that service.
3. Conduct soil tests for farmers and ranchers.
4. Provide education, outreach, and resources on topics such as irrigation efficiency and soil health.
5. Inform USLRRCD about properties served in their boundary on a quarterly basis.

Upper San Luis Rey Resource Conservation District agrees to support this program by promoting the services to commercial producers in its boundary.

This MOU shall expire three (3) years from the date of execution by both parties, unless extended by written agreement of both parties.

IN WITNESS WHEREOF, the parties hereto have executed this Memorandum of Understanding as of the last date written below.

\_\_\_\_\_  
Donald H. Butz, President, Resource Conservation  
District of Greater San Diego County

\_\_\_\_\_  
Date

\_\_\_\_\_  
Andy Lyall, President, Upper San Luis Rey  
Resource Conservation District

\_\_\_\_\_  
Date

***Resource Conservation District of Greater San Diego County***

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**RESOLUTION 2022-15**

RESOLUTION OF THE BOARD OF DIRECTORS OF THE RESOURCE CONSERVATION DISTRICT OF GREATER  
SAN DIEGO TO ADOPT A MEMORANDUM OF UNDERSTANDING WITH THE UPPER SAN LUIS REY  
RESOURCE CONSERVATION DISTRICT

WHEREAS, it is recognized that agriculture is the 5<sup>th</sup> largest industry in San Diego County, providing crucial income sources for farmers and ranchers as well produce that supports the well being of citizens of San Diego County and beyond; and

WHEREAS, resource conservation in agriculture have the potential to support farmers and ranchers in cost savings, while protecting water supplies, the soil, and wildlife;

WHEREAS, Resource Conservation Districts, under Division 9 of the California Public Resources Code, Section 9408, are allowed and encouraged to cooperate and enter into agreements with fellow Resource Conservation Districts in order to accomplish the purpose of Districts to conserve natural resources and to provide conservation services; and

WHEREAS, the Upper San Luis Rey Resource Conservation District does not currently have the capacity to deliver programs that provide outreach and technical assistance to the agricultural community and would like to meet the need for that service for its cooperators within its jurisdictional boundaries; and

WHEREAS, the Resource Conservation District of Greater San Diego County (RCDGSDC) has been awarded grants from the California Department of Food and Agriculture to provide services to producers that include irrigation assessments, pump test credits, soil testing, and other technical assistance services.

WHEREAS the USLRRCD Board of Directors has approved and signed this MOU.

NOW, THEREFORE, BE IT RESOLVED that the RCDGSDC Board of Directors appoints Don Butz, as agent of the RCDGSDC Board of Directors to execute this MOU.

PASSED AND ADOPTED at the RCD regular meeting held on May 11, 2022 by the following vote:

Ayes:

Nays:

Abstain:

Absent:

Attest:

\_\_\_\_\_  
Don Butz, President

\_\_\_\_\_  
Heather Marlow, Board Clerk



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**Date:** May 11, 2022

### **Agenda Item 7-7: Discuss/Approve Recruiting an HR Consulting Firm**

**Discussion / History:** Staff needs support with updating several manuals, policies, bylaws, etc. We do not currently have the staff to lead these efforts, and would like to consider hiring an HR firm to audit our current records and support with updates and compliance.

**Financial Impact:** Unknown at this time, will collect proposals.

**Staff Recommendation to Board:** Staff recommends that the Board authorize staff to seek bids for service.



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**Date:** May 11, 2022

## **Agenda Item 7-8: Policy to outline the authorities of the Executive Director**

**Discussion / History:** Staff have recognized a need to create and / or update policies to clarify internal procedures at the RCD. One such policy would provide authority to the Executive Director for certain human resource, financial, and contract signing duties. The attached draft policy is based on that of another RCD. If approved, the Executive Director would have the ability to execute these duties without seeking prior board approval.

**Financial Impact:** No negative impact; this would allow us to streamline and get certain programs / tasks executed more quickly and efficiently.

**Staff Recommendation to Board:** Staff recommends that the Board approves this policy.

Resource Conservation District of Greater San Diego County

POLICY TITLE: Authorities of the Executive Director (DRAFT)

Drafted 5/04/2022

This policy describes the authorities given to the Executive Director by the board in order to carry out the District's business efficiently.

**A. Human Resource Authorities. The Executive Director has the following authority:**

- To determine the content of job specifications and classifications.
- To carry out the procedures of selection for employment.
- To schedule employee working hours.
- To authorize paid time off.
- To authorize compensatory time.
- Grant or deny intermittent leave without pay.
- Approve travel expenses for staff.
- To hire and negotiate the terms of employment and board-approved salary range.
- To discharge or lay off a non-management employee, if he or she deems such a step necessary, but only with the explicit concurrence of the Board President and one other board member. If the Board President cannot be reached, the Board Vice-President may be consulted.

**B. Contract and Agreement Authorities. The Executive Director has the following authority:**

- Approve and execute agreements and amendments to receive services and to provide services for amounts not to exceed fifty thousand dollars (\$50,000). Agreements and amendments so executed will be presented to the Board at the next possible meeting for ratification.
- To sign grant invoices for executed contracts and agreements.
- To sign amendments to contracts and agreements, including but not limited to, extensions of time to complete the grant-funded work, as long as such amendments do not involve fiscal changes to the contract or obligation of District staff resources beyond that approved by the District Board at the time of the original contract approval or District Board approval of prior amendments.

**C. Financial Authorities. The Executive Director has the following authority:**

- To approve budgeted expenditures of up to fifty thousand dollars (\$50,000). The Board will ratify all invoices approved by the RCD's Executive Director at the next regularly scheduled meeting following the Executive Director's approval.
- To authorize budget transfers when there is no net change in revenue or expenses.



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**Date:** May 11, 2022

## **Agenda Item 7-9: Wild Willow Farm CASp Inspection Report**

**Discussion / History:** An accessibility compliance inspection of Wild Willow Farm was completed on May 3, 2022. Legal counsel Steve Boehmer will report on the CASp inspection findings, and provide recommendations on next steps.

**Financial Impact:** This decision has no financial impact.

**Staff Recommendation to Board:** Staff is looking for direction on next steps.