

## **REGULAR BOARD MEETING AGENDA**

Wednesday, July 12, 2023, 12:30PM  
RCD Office, 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 June 14, 2023
  - 4-2** Note and file monthly Treasurer's Reports for May 2023
  - 4-3** Approve monthly expenses for May 2023
- 5. BOARD ACTION AND DISCUSSION ITEMS**
  - 5-1** Discuss/Approve: Brian Hadley of Wilkinson, Hadley, King & Co., LLP will present the 2022 Audit
  - 5-2** Discuss/Approve: Resolution 2023-11, Adoption of RCD Master MOU
  - 5-3** Discuss/Approve: Resolution 2023-12, Reassignment of Services Agreement for Regional Hub Coordinator
  - 5-4** Discuss/Approve: Garden Assistant position
- 6. STAFF AND OTHER REPORTS**
  - 6-1** Executive Director's Staff Report (attached)
  - 6-2** Grant Status Spreadsheets (attached)
  - 6-3** Staff report – Water Efficiency Technical Assistance (WETA) program
- 7. OTHER AGENCY, DIRECTOR, ASSOC DIRECTOR, COMMITTEE, AND ASSOCIATION REPORTS**
  - 7-1** CARCD Report
  - 7-2** Director/Assoc. Director and Other Activity or Committee Reports
  - 7-3** NRCS Report
- 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

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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, August 9, 12:30pm	TBD
FSC Executive & General Board Meetings	September 14, 9:00am	TBD
Wild Willow Farm Volunteering	2 <sup>nd</sup> Saturday of the month, 9:30 – 12:00	Wild Willow Farm

<b><u>RCD Board of Directors – June 2023</u></b>	
<b>Don Butz, President</b>	
Marilyn Huntamer, Vice President	Neil Meyer, Director
Maggie Sleeper, Director	Odette Gonzalez, Treasurer
Diane Moss, Director	One Vacancy
<i>Associate Directors</i>	
D.K. Nasland, Jo MacKenzie, Lance Rogers, Michael McGrath	

<b>RCD STAFF – June 2023</b>	
Ann Baldrige, Executive Director	Heather Marlow, Director of Forestry & Fire Prevention Projects
Chris Kelley, Financial Director	Gregg Cady, Farm Conservation Advisor
Morgan Graves, Forestry & Fire Prevention Projects Coordinator	Stan Hill, Forestry & Fire Prevention Projects Manager
Sierra Reiss, Education Coordinator	Andy Williamson, Irrigation Technician
Rachel Lloyd, Accounting Clerk	Joel Kramer, Agricultural Specialist
Joanne Sauerman, 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, Outreach Coordinator	Kim Hanson, Farm Field Trip & Volunteer Coordinator
Elizabeth Garcia, Ag Technician	Ashleyann Bacay – Grizzly Corps Fellow
Daniela Mejia, Community Garden Coordinator	Carolina Guia, Grizzly Corps Fellow

RESOURCE CONSERVATION DISTRICT OF GREATER SAN DIEGO COUNTY

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MEETING MINUTES OF THE RCD BOARD OF DIRECTORS

Wednesday, June 14, 2023, 12:30 PM

**DIRECTORS PRESENT:** Don Butz, Maggie Sleeper, Neil Meyer, Diane Moss,  
**DIRECTORS ABSENT:** Marilyn Huntamer, Odette Gonzalez  
**VACANCIES:** One  
**ASSOC. DIRECTORS PRESENT:**  
**ASSOC. DIRECTORS ABSENT:** DK Nasland, Lance Rogers, Jo Mackenzie, Mike McGrath  
**OTHERS PRESENT:** Ann Baldrige, Chris Kelley, Steve Boehmer, Joanne Sauerma, Sierra Reiss

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**

The Board meeting was called to order at 12:38 PM No Quorum

**REQUEST TO MOVE #5 PRESENTATION OF AWARDS BY SIERRA (RCD) STAFF – AWARDEES WERE EACH RECOGNIZED AND GIVEN CERTIFICATES AND CHECKS**

Director Neil Meyer arrived allowing Quorum meeting commenced 12:48PM

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

-Suggestion to combine items 6-8 & 6-9 into a single discussion. Motion to accept (Moss/Meyer)

**3. PUBLIC COMMENT**

Public may comment on agenda items when they are discussed. Speakers are asked to limit comments to three minutes.

No Public Comments

**4. CONSENT CALENDAR**

**4-1** Approval of Regular Meeting Minutes of May 10, 2023

**4-2** Note and file monthly Treasurer's Reports for April 2023

**4-3** Approve monthly expenses for April 2023

Motion/Second (Moss/Meyer) motion to approve: Butz, Meyer, Moss, Sleeper Absent: Huntamer, Gonzalez

**5. PRESENTATION**

Sierra Reiss (RCD staff) gave a brief presentation on the Jim Thompson Conservation Scholarship and checks were awarded to scholarship recipients.

**6. BOARD ACTION AND DISCUSSION ITEMS**

**6-1** Discuss/Approve: Resolution 2023-06 CDFA Grant Agreement: Pollinator Habitat Program

**Motion/Second** (Sleeper, Moss) approved unanimously Butz, Sleeper, Meyer, Moss Absent: Huntamer, Gonzalez

**6-2** Discuss/Approve: Resolution 2023-07 CDFA Grant Agreement: Farm to School Program

**Motion/Second (Meyer, Moss)** approved unanimously Butz, Sleeper, Meyer, Moss Absent: Huntamer, Gonzalez

**6-3** Discuss/Approve: Resolution 2023-08 San Diego Foundation Community Food Grant

**Motion/Second (Sleeper, Meyer)** approved unanimously Butz, Sleeper, Meyer, Moss; Absent: Huntamer, Gonzalez

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- 6-4 Discuss/Approve: Resolution 2023-09 Submit funding proposal to Wildlife Conservation Board  
**Motion/Second (Meyer/Sleeper)** approved unanimously Butz, Sleeper, Meyer, Moss; Absent: Huntamer, Gonzalez
- 6-5 Discuss/Approve: Carbon Cycle Institute (CCI) Services Agreement  
**Motion/Second (Meyer/Moss)** approved unanimously Butz, Sleeper, Meyer, Moss; Absent: Huntamer, Gonzalez
- 6-6 Discuss/Approve: Resolution 2023-10 CEQA determination for Working Lands for Pollinators Program,  
**Motion/Second (Sleeper/Meyer) approved resolution 2023-10 passed unanimously** Butz, Sleeper, Meyer, Moss; Absent: Huntamer, Gonzalez
- 6-7 Informational item: Budget correction and update (for budget correction and Wild Willow Farm budget details). **Discussed budget correction.**
- 6-8 Discuss/Approve: COLA increase protocol and designation of COLA  
**Motion/Second (Sleeper/Meyer) to implement a 8% cost of living increase starting January 2023.** Approved unanimously Butz, Sleeper, Meyer, Moss; Absent: Huntamer, Gonzalez
- 6-9 Discuss/Approve: Board stipulated performance stipends for 2022  
**Motion/ Second (Sleeper/Meyer) to authorize a 2% performance stipend 2022** approved unanimously Butz, Sleeper, Meyer, Moss; Absent: Huntamer, Gonzalez
- 6-10 Discuss/Approve: Proposed changes to investment account  
**Motion/Second (Sleeper/Moss) to open an account with California CLASS approved** unanimously Butz, Sleeper, Meyer, Moss; Absent: Huntamer, Gonzalez
- 6-11 Discuss/Approve: New position – Forestry and Fire Prevention Technical Assistant  
**Motion/Second (Meyer/Moss) -Approved position unanimously** Butz, Sleeper, Meyer, Moss; Absent: Huntamer, Gonzalez

7. **STAFF AND OTHER REPORTS**

- 7-1 Executive Director's report
- 7-2 Grant status Spreadsheets

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

- 8-1 CARCD Report
- 8-2 Director/Assoc. Director and Other Activity or Committee Reports
- 8-3 NRCS Report

9. **CLOSED SESSION**

- 9-1 PUBLIC EMPLOYEE EVALUATION – Government Code Section 54957  
Title: Executive Director Evaluation
- 9-2 REAL PROPERTY NEGOTIATIONS - Government Code Section 54956.8  
Negotiator: Executive Director, Ann Baldrige  
Subject: Proposed County Lease Agreement

Direction given, no action taken

10. **AGENDA SETTING:**

11 **ADJOURNMENT** Meeting adjourned: 2:35

Respectfully submitted,



Joanne Sauerman, Board Clerk

**RCD of Greater San Diego County**  
**Profit Loss Budget vs. Actual**  
**May 2023**

	<u>Jul - May 2023</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
40000 · Grant Income Restricted				
40041 · CDFA TA HSP	21,561.08	25,341.11	-3,780.03	85.08%
40042 · CDFA CUSP Economic Relief Grant	24,473.59	41,245.50	-16,771.91	59.34%
40043 · CDFA WETA	73,348.61	136,000.00	-62,651.39	53.93%
40044 · CDFA Planning Grant CAPGP-23-07	332.64	0.00	332.64	100.0%
40045 · CDFA Climate Smart Ag TA	18,167.12	32,521.82	-14,354.70	55.86%
40046 · CDFA Farm to School Incubator	0.00	74,929.60	-74,929.60	0.0%
40047 · CDFA Prescribed Grazing	1,381.19	0.00	1,381.19	100.0%
40048 · CDFA Cover Cropping	38,482.66	54,880.26	-16,397.60	70.12%
40049 · CARCD Monarchs	7,815.23	10,000.00	-2,184.77	78.15%
40050 · CARCD WCB	4,592.09	250,000.00	-245,407.91	1.84%
40051 · DOC RFFC Block Grant	287,993.46	567,744.89	-279,751.43	50.73%
40052 · DOC SALC	80,525.94	86,951.96	-6,426.02	92.61%
40053 · DOC RFFC Round IIA	816,089.63	1,100,000.00	-283,910.37	74.19%
40055 · CARCD NRCS Equity	8,138.63	22,000.00	-13,861.37	36.99%
40056 · CDFA PHP	346.50	0.00	346.50	100.0%
40060 · NRCS IERCD	7,903.44	8,500.00	-596.56	92.98%
40065 · NRCS Conservation Planning	49,807.77	55,000.00	-5,192.23	90.56%
40080 · SDRC Fuels	1,060,587.39	1,792,783.24	-732,195.85	59.16%
40085 · SDRC NACC	210,704.66	379,206.68	-168,502.02	55.57%
40090 · IRWMP Proposition 84	353,252.95	770,000.00	-416,747.05	45.88%
40100 · CARCD NFWF TA	8,099.38	10,000.00	-1,900.62	80.99%
40120 · Port	10,000.00	10,000.00	0.00	100.0%
40122 · CalFire Forest Health Gran	860,964.65	2,230,873.66	-1,369,909.01	38.59%
40123 · CalFire CARCD Increasing Pace & Scale	174,578.88	128,763.00	45,815.88	135.58%
40130 · NACD Urban Agriculture Conservation	21,470.15	49,905.90	-28,435.75	43.02%
40140 · SDG&E Pollinators	7,500.00	7,500.00	0.00	100.0%
40145 · SDG&E DSAP	20,000.00	10,000.00	10,000.00	200.0%
40146 · SDG&E Fuels MOU	659,847.51	1,100,000.00	-440,152.49	59.99%
40190 · Tijuana River Valley Garden	59,981.12	75,000.00	-15,018.88	79.98%
40191 · Sweetwater Community Garden	45,309.59	46,000.00	-690.41	98.5%
40192 · CSA Community Supported Ag	0.00	20,592.00	-20,592.00	0.0%
40194 · Wild Willow Farm Classes & Workshops	42,870.95	55,000.00	-12,129.05	77.95%
40195 · Wild Willow Farm Agricultural CSA & Wholesale	33,989.71	65,000.00	-31,010.29	52.29%
40196 · Wild Willow Field Trips & Tours	33,087.50	25,000.00	8,087.50	132.35%
42007 · USFWS Pollinators on Working Lands	7,005.73	10,000.00	-2,994.27	70.06%
42022 · CalFire County Coordinator	30,853.29	58,333.00	-27,479.71	52.89%
42023 · CA FSC Fiscal Sponsorship EFHGFSC	7,365.02	20,000.00	-12,634.98	36.83%
<b>Total 40000 · Grant Income Restricted</b>	<b>5,088,428.06</b>	<b>9,329,072.62</b>	<b>-4,240,644.56</b>	<b>54.54%</b>
<b>45000 · Income - Unrestricted</b>				
45010 · Rent - San Diego River Conserva	30,727.00	33,500.00	-2,773.00	91.72%
45020 · Donations, Awards & Scholarship	490.00	500.00	-10.00	98.0%
45025 · WWF Donations	14,376.44	20,000.00	-5,623.56	71.88%
45030 · Rebates and Refunds	430.24	25.00	405.24	1,720.96%
45040 · LAIF Interest	16,262.32	10,000.00	6,262.32	162.62%
45080 · US Bank Interest	28.24	45.00	-16.76	62.76%
45090 · Tax Assessments	374,500.00	379,000.00	-4,500.00	98.81%
45095 · Redevelopment Revenue City Tax	26,409.82	9,000.00	17,409.82	293.44%
45100 · Miscellaneous Income	1,448.67	25,000.00	-23,551.33	5.8%
45200 · Fee for Service	2,445.92	1,200.00	1,245.92	203.83%
45000 · Income - Unrestricted - Other	0.00	0.00	0.00	0.0%
<b>Total 45000 · Income - Unrestricted</b>	<b>467,118.65</b>	<b>478,270.00</b>	<b>-11,151.35</b>	<b>97.67%</b>
<b>Total Income</b>	<b>5,555,546.71</b>	<b>9,807,342.62</b>	<b>-4,251,795.91</b>	<b>56.65%</b>
<b>Expense</b>				
<b>50000 · Grant Expenses Restricted</b>				
50041 · CDFA TA HSP	17,967.56	21,117.59	-3,150.03	85.08%
50042 · CDFA CUSP Economic Relief Grant	15,327.39	35,865.65	-20,538.26	42.74%
50043 · CDFA WETA	48,750.53	113,000.00	-64,249.47	43.14%
50044 · CDFA Planning Grant CAPGP-23-07	206.88	0.00	206.88	100.0%
50045 · CDFA Climate Smart Ag TA	11,498.49	27,101.52	-15,603.03	42.43%
50046 · CDFA Farm to School Incubator	0.00	62,445.50	-62,445.50	0.0%
50047 · CDFA Prescribed Grazing	1,255.63	0.00	1,255.63	100.0%
50048 · CDFA Cover Cropping	27,858.63	49,891.15	-22,032.52	55.84%
50049 · CARCD Monarchs	6,182.43	8,333.33	-2,150.90	74.19%
50050 · CARCD WCB	2,890.90	208,340.00	-205,449.10	1.39%
50051 · DOC Block Grant	226,600.11	473,120.74	-246,520.63	47.9%
50052 · DOC SALC	65,233.00	82,811.39	-17,578.39	78.77%
50053 · DOC RFFC Round IIA	689,858.12	972,246.77	-282,388.65	70.96%
50055 · CARCD NRCS Equity	5,165.63	18,736.00	-13,570.37	27.57%
50056 · CDFA PHP	206.88	0.00	206.88	100.0%
50060 · NRCS IERCD	5,357.59	7,083.33	-1,725.74	75.64%
50065 · NRCS Conservation Planning	32,008.65	45,833.33	-13,824.68	69.84%
50080 · SDRC Fuels	932,687.88	1,629,802.95	-697,115.07	57.23%
50085 · SDRC NACC	189,149.69	344,736.96	-155,587.27	54.87%
50090 · IRWMP Proposition 84	346,062.76	733,333.33	-387,270.57	47.19%
50100 · CARCD NFWF TA	6,030.88	8,333.33	-2,302.45	72.37%
50120 · Port	6,811.39	8,333.33	-1,521.94	81.74%

**RCD of Greater San Diego County**  
**Profit Loss Budget vs. Actual**  
**May 2023**

50122 · CalFire Forest Health	772,947.17	1,991,851.48	-1,218,904.31	38.81%
50123 · CalFire CARCD Increasing Pace & Scale	145,410.89	121,474.00	23,936.89	119.71%
50130 · NACD Urban Agriculture Conservation	14,753.78	45,369.00	-30,615.22	32.52%
50140 · SDG&E Pollinators	5,352.87	6,250.00	-897.13	85.65%
50145 · SDG&E DSAP	16,667.60	8,333.33	8,334.27	200.01%
50146 · SDG&E Fuels MOU	548,012.48	916,666.67	-368,654.19	59.78%
50190 · Tijuana River Valley Garden	69,178.55	65,217.39	3,961.16	106.07%
50191 · Sweetwater Community Garden	53,418.68	43,809.52	9,609.16	121.93%
50192 · CSA Community Supported Ag	0.00	17,160.00	-17,160.00	0.0%
50193 · Parker Foundation F2F	0.00	0.00	0.00	0.0%
50194 · Wild Willow Farm Classes & Workshops	42,393.87	53,921.59	-11,527.72	78.62%
50195 · Wild Willow Farm Agricultural CSA & Wholesale	131,487.65	97,500.00	33,987.65	134.86%
50196 · Wild Willow Farm Field Trips & Tours	51,699.14	30,000.00	21,699.14	172.33%
52007 · USFWS Pollinators on Working Lands	4,756.46	8,333.33	-3,576.87	57.08%
52022 · CalFire County Coordinator	23,237.04	52,083.00	-28,845.96	44.62%
52023 · CAFSC Fiscal Sponsorship EFHGFSC	7,236.13	19,700.00	-12,463.87	36.73%
<b>Total 50000 · Grant Expenses Restricted</b>				
<b>53000 · Expenses Unrestricted</b>	<b>4,523,663.33</b>	<b>8,328,135.51</b>	<b>-3,804,472.18</b>	<b>54.32%</b>
53005 · Advertising	0.00	5,000.00	-5,000.00	0.0%
53035 · Processing Fees	5,889.65	4,500.00	1,389.65	130.88%
53040 · Bank Fees	414.13	500.00	-85.87	82.83%
53050 · Depreciation	39,413.00	48,000.00	-8,587.00	82.11%
53060 · Donations, Awards & Scholarship	7,075.00	15,000.00	-7,925.00	47.17%
53070 · Dues & Subscriptions	3,236.82	10,000.00	-6,763.18	32.37%
53080 · Equipment Leases	3,041.89	3,500.00	-458.11	86.91%
53100 · Automobile				
53110 · Fuel	-2,329.27	2,000.00	-4,329.27	-116.46%
53120 · Repairs & Maintenance	5,216.04	3,000.00	2,216.04	173.87%
<b>Total 53100 · Automobile</b>	<b>2,886.77</b>	<b>5,000.00</b>	<b>-2,113.23</b>	<b>57.74%</b>
53900 · Insurance				
53910 · Auto & General Liability	40,585.92	29,000.00	11,585.92	139.95%
53920 · In Lieu of Health Insurance	126,279.80	186,000.00	-59,720.20	67.89%
53930 · Workers Compensation	24,339.86	32,000.00	-7,660.14	76.06%
<b>Total 53900 · Insurance</b>	<b>191,205.58</b>	<b>247,000.00</b>	<b>-55,794.42</b>	<b>77.41%</b>
54000 · Outside Services				
54010 · Facility Maintenance & Repairs	7,463.15	15,000.00	-7,536.85	49.75%
54020 · Janitorial	5,888.25	5,500.00	388.25	107.06%
54030 · Landscaping	10,250.00	22,500.00	-12,250.00	45.56%
54040 · Payroll Processing Fees	3,989.53	4,500.00	-510.47	88.66%
54050 · Pest Control	8.37	20.00	-11.63	41.85%
54060 · Website & Computer Maintenance	27,389.07	40,000.00	-12,610.93	68.47%
<b>Total 54000 · Outside Services</b>	<b>54,988.37</b>	<b>87,520.00</b>	<b>-32,531.63</b>	<b>62.83%</b>
54070 · Permits & Fees	375.40	100.00	275.40	375.40%
54080 · Postage	248.95	800.00	-551.05	31.12%
54090 · Printing	495.47	1,500.00	-1,004.53	33.03%
55000 · Professional Services				
55010 · Accounting Fees	0.00	7,500.00	-7,500.00	0.0%
55020 · Legal Fees	29,077.92	25,000.00	4,077.92	116.31%
55030 · Professional Services - Other	21,009.72	10,000.00	11,009.72	210.1%
<b>Total 55000 · Professional Services</b>	<b>50,087.64</b>	<b>42,500.00</b>	<b>7,587.64</b>	<b>117.85%</b>
57000 · Supplies				
57100 · Conservation Garden & Education	4,385.43	6,000.00	-1,614.57	73.09%
57150 · Discretionary Projects	34,683.30	132,000.00	-97,316.70	26.28%
57200 · Office Supplies	6,421.46	9,500.00	-3,078.54	67.59%
57300 · Office General	8,610.61	8,000.00	610.61	107.63%
<b>Total 57000 · Supplies</b>	<b>54,100.80</b>	<b>155,500.00</b>	<b>-101,399.20</b>	<b>34.79%</b>
59000 · Utilities				
59100 · Gas & Electric	12,008.70	15,000.00	-2,991.30	80.06%
59200 · Sewer	569.58	900.00	-330.42	63.29%
59300 · Trash	4,736.72	5,040.00	-303.28	93.98%
59400 · Water	1,945.89	9,000.00	-7,054.11	21.62%
59500 · Telephones	20,214.17	21,000.00	-785.83	96.26%
<b>Total 59000 · Utilities</b>	<b>39,475.06</b>	<b>50,940.00</b>	<b>-11,464.94</b>	<b>77.49%</b>
65000 · Travel and Meetings				
65310 · Training	3,417.00	9,000.00	-5,583.00	37.97%
65320 · Travel Transportation & Accomod	14,640.54	12,000.00	2,640.54	122.01%
65330 · Travel Meals	3,084.69	3,500.00	-415.31	88.13%
<b>Total 65000 · Travel and Meetings</b>	<b>21,142.23</b>	<b>24,500.00</b>	<b>-3,357.77</b>	<b>86.3%</b>
66000 · Payroll Expenses				
66100 · Gross Payroll	202,997.33	410,000.00	-207,002.67	49.51%
66200 · In Lieu of Social Security 10.5%	37,368.55	43,050.00	-5,681.45	86.8%
66300 · Medicare 1.45%	4,691.33	5,945.00	-1,253.67	78.91%
66400 · FUTA, SDI, ETT, SUI	5,064.92	8,500.00	-3,435.08	59.59%
<b>Total 66000 · Payroll Expenses</b>	<b>250,122.13</b>	<b>467,495.00</b>	<b>-217,372.87</b>	<b>53.5%</b>
<b>Total Expenses Unrestricted</b>	<b>724,198.89</b>	<b>1,169,355.00</b>	<b>-445,156.11</b>	<b>61.9%</b>
<b>Total Expense</b>	<b>5,247,862.22</b>	<b>9,497,490.51</b>	<b>-4,249,628.29</b>	<b>55.26%</b>
<b>Net Ordinary Income</b>	<b>307,684.49</b>	<b>309,852.11</b>	<b>-2,167.62</b>	<b>99.3%</b>
<b>Net Income</b>	<b>307,684.49</b>	<b>309,852.11</b>	<b>-2,167.62</b>	<b>99.3%</b>

RCD of Greater San Diego County  
Balance Sheet  
As of May 31, 2023

5/31/2023

ASSETS

Current Assets

Checking/Savings

10000 · US Bank Checking	364,876.42
10020 · Petty Cash	400.00
10030 · LAIF	972,117.99
<b>Total Checking/Savings</b>	<b>1,337,394.41</b>

Accounts Receivable

12000 · Accounts Receivable

12001 · RCD Foundation	0.00
12002 · DOC SALC	37,180.76
12003 · USFWS	0.00
12004 · NRCS IERCD	0.00
12006 · NRCS Conservation Planning	17,992.72
12007 · NACD Urban Ag TA	0.00
12008 · DOC RFFC Block Grant	95,301.74
12010 · CDFA CUSP Economic Relief Grant	10,391.52
12011 · CARCD	5,996.74
12012 · CalFire County Coordinator	0.00
12013 · CDFA Soil TA	11,779.94
12014 · CDFA Climate Smart Ag TA	0.00
12015 · CDFA WETA 21-0881-000-SG	20,082.21
12016 · CDFA Planning	3,471.90
12017 · CDFA Cover Cropping	29,348.81
12019 · DOC RFFC Round IIA	308,812.22
12020 · Fire Safe Council of San Diego	-145.00
12021 · San Diego River Conservancy	323,840.02
12022 · CalFire Forest Health Grant	239,787.30
12023 · Wild Willow Field Trips and Tours	3,952.50
12024 · Wild Willow Classes and Workshops	-1,650.00
12025 · Wild Willow AG & CSA Sales	629.65
12026 · Miscellaneous Receivables	2,362.74
12028 · CalFire CARCD Increasing Pace & Scale	0.00
12030 · Port District	0.00
12045 · CA FSC Fiscal Sponsorship EFHGFSC	0.00
12051 · Prop 84	286,276.58
12060 · Tijuana River Valley Community	2,678.20
12090 · Sweetwater Community Garden	888.00
<b>Total 12000 · Accounts Receivable</b>	<b>1,398,978.55</b>

Total Accounts Receivable

1,398,978.55

Other Current Assets

12005 · Undeposited Funds	1,300.00
13000 · Prepaid Expenses	21,550.45
<b>Total Other Current Assets</b>	<b>22,850.45</b>

Total Current Assets

2,759,223.41

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	-523,388.52

RCD of Greater San Diego County  
Balance Sheet  
As of May 31, 2023

5/31/2023

Total 14000 · Accumulated Depreciation	794,179.79
Total Fixed Assets	<u>794,179.79</u>
<b>TOTAL ASSETS</b>	<b><u>3,553,403.20</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	98,401.85
Total Accounts Payable	<u>98,401.85</u>
Other Current Liabilities	
21000 · Deferred Compensation	0.00
21010 · Refundable Deposits on Garden Plots	26,923.67
21020 · Deferred Revenue	259,925.47
21045 · Accounts Payable Accrual	-196.44
21060 · Vacation Accrual	44,949.61
Total Other Current Liabilities	<u>331,602.31</u>
Total Current Liabilities	<u>430,004.16</u>
Total Liabilities	430,004.16
Equity	
30000 · Administration Operations Reser	780,000.00
30020 · Capital Improvements Facility R	100,000.00
30040 · Computer Reserve Fund Balance	20,000.00
30080 · Discretionary Project Reserve	132,000.00
30091 · Fleet Reserve	50,000.00
30092 · General Fund Balance	408,763.09
30093 · Investment in Fixed Assets	865,461.00
32000 · Retained Earnings	75,313.92
32020 · Unrestricted Net Assets	384,176.54
Net Income	307,684.49
Total Equity	<u>3,123,399.04</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>3,553,403.20</u></b>



RCD of Greater San Diego County

Profit & Loss

May 31, 2023

May '23

Ordinary Income/Expense

Income

40000 · Grant Income Restricted	
40041 · CDFA HSP TA	-1,946.30
40042 · CDFA CUSP Economic Relief Grant	3,814.50
40043 · CDFA WETA	15,664.24
40043 · CDFA Planning Grant CAPGP-23-07	332.64
40045 · CDFA Climate Smart Ag TA	1,289.54
40047 · CDFA Prescribed Grazing	0.00
40048 · CDFA Cover Cropping	0.00
40049 · CARCD Monarchs	807.12
40050 · CARCD WCB	2,133.83
40051 · DOC RFFC Block	0.00
40052 · DOC SALC	13,843.72
40053 · DOC RFFC Round IIA	14,510.89
40055 · CARCD NRCS Equity Grant	1,624.04
40056 · CDFA PHP	346.50
40065 · NRCS Conservation Planning	647.19
40080 · SDRC Fuels	135,096.96
40085 · SDRC NACC	0.00
40090 · IRWMP Proposition 84	1,521.48
40100 · CARCD NFWF TA	0.00
40120 · Port	0.00
40122 · CalFire Forest Health Grant	248,588.12
40123 · CalFire CARCD Increasing Pace & Scale	23,859.21
40130 · NACD Urban Ag	4,361.36
40140 · SDG&E Pollinators	125.06
40145 · SDG&E DSAP	0.00
40146 · SDG&E Fuels MOU	32,540.91
40190 · Tijuanna River Valley Garden	0.00
40191 · Sweetwater Community Garden	0.00
40193 · Parker Foundation Farm to Families	0.00
40194 · Wild Willow Farm Classes & Workshops	180.00
40195 · Wild Willow Farm CSA & Ag	861.60
40196 · Wild Willow Farm Field Trips & Tours	1,057.50
42007 · USFWS Pollinators on Working Lands	222.14
42022 · CalFire County Coordinator	9,072.78
42023 · CA FSC Fiscal Sponsorship EFHGFSC	6,184.61

Total 40000 · Grant Income Restricted 516,739.64

45000 · Income - Unrestricted

45010 · Rent	2,893.00
45020 · Donations	0.00
45025 · WWF Donations	2,500.00
45030 · Rebates & Refunds	0.00
45040 · LAIF Interest	0.00
45080 · US Bank Interest	0.00
45090 · Tax Assessments	50,000.00
45095 · Redevelopment Revenue	15,337.89
45100 · Misc Income	450.72
45200 · Fee for Service	0.00

Total 45000 · Income - Unrestricted 71,181.61

Total Income

587,921.25

Expense

RCD of Greater San Diego County

Profit & Loss

May 31, 2023

May '23

50000 · Grant Expenses Restricted	
50041 · CDFA TA HSP	-74.08
50042 · CDFA CUSP Economic Relief Grant	2,349.50
50043 · CDFA WETA	11,956.93
50044 · CDFA Planning Grant CAPGP-23-07	206.88
50045 · CDFA Climate Smart Ag TA	819.11
50047 · CDFA Prescribed Grazing	0.00
50048 · CDFA Cover Cropping	0.00
50049 · CARCD Monarchs	1,830.33
50050 · CARCD WCB	1,362.00
50051 · DOC RFFC Block Grant	0.00
50052 · DOC SALC	10,958.41
50053 · DOC RFFC Round IIA	10,311.19
50055 · CARCD NRCS Equity	1,064.84
50056 · CDFA PHP	206.88
50060 · NRCS IERCD	0.00
50065 · NRCS Conservation Planning	604.61
50080 · SDRC Fuels	120,901.37
50085 · SDRC NACC	-2,400.00
50090 · IRWMP Proposition 84	1,564.20
50100 · CARCD NFWF TA	0.00
50120 · Port	0.00
50122 · CalFire Forest Health Grant	221,953.68
50123 · CalFire CARCD Increasing Pace & Scale	19,149.72
50130 · NACD Urban Ag TA	2,979.72
50140 · SDG&E Pollinators	174.17
50145 · SDG&E DSAP	0.00
50146 · SDG&E Fuels MOU	25,714.66
50190 · Tijuana River Valley Garden	9,128.80
50191 · Sweetwater Community Garden	4,898.64
50193 · Parker Foundation Farm to Families	0.00
50194 · Wild Willow Farm Classes & Workshops	3,706.52
50195 · Wild Willow Farm Ag & CSA	11,943.18
50196 · Wild Willow Farm Field Trips & Tours	5,428.86
52007 · USFWS Pollinators on Working Lands	152.59
52022 · CalFire County Coordinator	7,973.31
52023 · CAFSC Fiscal Sponsorship EFHGFSC	6,076.38
Total 50000 · Grant Expenses Restricted	<u>480,942.40</u>
53000 · Expenses Unrestricted	
53005 · Advertising	0.00
53035 · Processing Fees	397.80
53040 · Bank Fees	0.00
53050 · Depreciation	3,583.00
53060 · Donations, Awards & Scholarships	7,000.00
53070 · Dues & Subscriptions	0.00
53080 · Equipment Leases	291.51
53100 · Automobile	
53110 · Fuel	-359.70
53120 · Repairs & Maintenance	0.00
Total 53100 · Automobile	<u>-359.70</u>
53900 · Insurance	
53910 · Auto & General Liability	6,253.32

# RCD of Greater San Diego County

## Profit & Loss

May 31, 2023

	May '23
53920 · In Leiu of Health Insurance	12,334.40
53930 · Workers Compensation	2,411.59
Total 53900 · Insurance	20,999.31
54000 · Outside Services	
54010 · Facility Maintenance & Repairs	498.00
54020 · Janitorial	559.65
54030 · Landscaping	1,025.00
54040 · Payroll Processing Fees	494.47
54050 · Pest Control	0.00
54060 · Website & Computer Maintenance	25.98
Total 54000 · Outside Services	2,603.10
54070 · Permit	150.40
54080 · Postage	29.83
54090 · Printing	-134.94
55000 · Professional Services	
55010 · Accounting Fees	0.00
55020 · Legal Fees	1,711.25
55030 · Professional Services - Other	5,025.00
Total 55000 · Professional Services	6,736.25
57000 · Supplies	
57100 · Conservation Garden & Education	185.48
57150 · Discretionary Projects	5,554.14
57200 · Office Supplies	774.44
57300 · Office General	426.68
Total 57000 · Supplies	6,940.74
59000 · Utilities	
59100 · Gas & Electric	969.12
59200 · Sewer	0.00
59300 · Trash	494.89
59400 · Water	0.00
59500 · Telephones	1,800.27
Total 59000 · Utilities	3,264.28
65000 · Travel and Meetings	
65310 · Training	0.00
65320 · Travel Transportation & Accomod	1,042.93
65330 · Travel Meals	439.53
Total 65000 · Travel and Meetings	1,482.46
66000 · Payroll Expenses	
66100 · Gross Payroll	21,268.22
66200 · In Leiu of Social Security 10.5%	3,124.79
66300 · Medicare 1.45%	431.54
66400 · FUTA, SDI, ETT, SUI	58.32
Total 66000 · Payroll Expenses	24,882.87
Total Expense	558,809.31
Net Ordinary Income	29,111.94
Net Income	29,111.94

RCD of Greater San Diego County  
Reconciliation Summary  
US Bank-General Checking, Period Ending 5/31/2023

	<b>May 31, 23</b>
<b>Beginning Balance</b>	<u>620,769.93</u>
<b>Cleared Transactions</b>	
<b>Checks and Payments - 143 items</b>	-691,829.41
<b>Deposits and Credits - 51 items</b>	716,214.96
<b>Total Cleared Transactions</b>	<u>24,385.55</u>
<b>Cleared Balance</b>	<u><u>645,155.48</u></u>
<b>Uncleared Transactions</b>	
<b>Checks and Payments - 48 items</b>	-296,180.20
<b>Deposits and Credits - 1 item</b>	15,337.89
<b>Total Uncleared Transactions</b>	<u>-280,842.31</u>
<b>Register Balance as of 05/31/2023</b>	<u><u>364,313.17</u></u>

RCD of Greater San Diego County  
Reconciliation Detail  
US Bank-General Checking, Period Ending 5/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						620,769.93
Cleared Transactions						
Checks and Payments - 143 items						
Bill Pmt -Check	08/01/2022	12175	Kim Hanson AP	√	-50.00	-50.00
Bill Pmt -Check	09/01/2022	12280	Kim Hanson AP	√	-50.00	-100.00
Bill Pmt -Check	09/23/2022	12336	A & L Laboratories	√	-84.00	-184.00
Bill Pmt -Check	10/03/2022	12360	Kim Hanson AP	√	-50.00	-234.00
Bill Pmt -Check	12/12/2022	12618	Jaime Garcia	√	-148.39	-382.39
Bill Pmt -Check	02/01/2023	12779	Erik Rodriguez	√	-50.00	-432.39
Bill Pmt -Check	03/01/2023	12875	Erik Rodriguez	√	-50.00	-482.39
Check	03/10/2023	12917	Odette Gonzalez C41	√	-400.00	-882.39
Bill Pmt -Check	03/21/2023	12940	Richard Restuccia	√	-300.00	-1,182.39
Bill Pmt -Check	04/03/2023	13009	Kim Hanson AP	√	-50.00	-1,232.39
Bill Pmt -Check	04/03/2023	13007	Joanne Sauerman	√	-50.00	-1,282.39
Bill Pmt -Check	04/03/2023	13004	Erik Rodriguez	√	-50.00	-1,332.39
Bill Pmt -Check	04/03/2023	13003	Elizabeth Garcia	√	-50.00	-1,382.39
Bill Pmt -Check	04/03/2023	13002	Daniela Mejia	√	-50.00	-1,432.39
Bill Pmt -Check	04/03/2023	13008	Joel Kramer	√	-50.00	-1,482.39
Bill Pmt -Check	04/10/2023	13028	City of San Diego	√	-5,603.70	-7,086.09
Bill Pmt -Check	04/10/2023	13041	Sarah Lifton	√	-200.64	-7,286.73
Bill Pmt -Check	04/11/2023	13051	Pope Tree Service	√	-47,200.00	-54,486.73
Bill Pmt -Check	04/12/2023	13053	Pacific Building Maintenance	√	-559.65	-55,046.38
Check	04/15/2023		ADP Payroll Processing Fees	√	-65.95	-55,112.33
Bill Pmt -Check	04/17/2023	13059	La Jolla Band of Luiseno Indians	√	-39,500.00	-94,612.33
Bill Pmt -Check	04/17/2023	13070	U.S. Bancorp Service Center, Inc	√	-7,593.53	-102,205.86
Bill Pmt -Check	04/17/2023	13063	Pope Tree Service	√	-7,000.00	-109,205.86
Bill Pmt -Check	04/17/2023	13062	Palomar Land and Cattle	√	-1,900.00	-111,105.86
Bill Pmt -Check	04/24/2023	13081	California Wildlife Foundation	√	-108,201.58	-219,307.44
Bill Pmt -Check	04/24/2023	13088	The Patriot Group	√	-13,825.00	-233,132.44
Bill Pmt -Check	04/24/2023	13084	Pope Tree Service	√	-6,400.00	-239,532.44
Bill Pmt -Check	04/24/2023	13086	San Diego County Water Authority	√	-3,167.38	-242,699.82
Bill Pmt -Check	04/24/2023	13080	American Red Cross	√	-1,338.00	-244,037.82
Bill Pmt -Check	04/24/2023	13089	The SoCo Group Inc.	√	-965.12	-245,002.94
Bill Pmt -Check	04/24/2023	13079	Al Delalat	√	-420.30	-245,423.24
Bill Pmt -Check	04/24/2023	13087	Stan Hill	√	-89.81	-245,513.05
Bill Pmt -Check	04/26/2023	13093	Cahuilla Band of Indians Fire Department	√	-2,500.00	-248,013.05
Bill Pmt -Check	04/26/2023	13097	Classic Landscape & Horticulture	√	-1,025.00	-249,038.05
Bill Pmt -Check	04/26/2023	13095	Stan Rodriguez	√	-1,000.00	-250,038.05
Bill Pmt -Check	04/26/2023	13094	Laguna Resource Services Inc.	√	-900.00	-250,938.05
Bill Pmt -Check	04/28/2023	13100	Gary Connor McVey	√	-3,200.00	-254,138.05
Bill Pmt -Check	04/28/2023	13101	Raymond Martinez	√	-3,200.00	-257,338.05
Bill Pmt -Check	04/28/2023	13103	Thomas J. Smith	√	-2,590.00	-259,928.05
Bill Pmt -Check	04/28/2023	13102	Thomas J. Smith	√	-2,590.00	-262,518.05
Bill Pmt -Check	05/01/2023	13138	Pope Tree Service	√	-59,600.00	-322,118.05
Bill Pmt -Check	05/01/2023	13133	Green Tree Forest Service	√	-30,442.50	-352,560.55
Bill Pmt -Check	05/01/2023	13139	The Patriot Group	√	-26,100.00	-378,660.55
Bill Pmt -Check	05/01/2023	13136	Line Gear Fire & Rescue Equipment	√	-10,745.91	-389,406.46
Bill Pmt -Check	05/01/2023	13128	Condor Visual Media LLC	√	-10,000.00	-399,406.46
Bill Pmt -Check	05/01/2023	13132	Flex Fleet Rental LLC	√	-4,146.22	-403,552.68
Bill Pmt -Check	05/01/2023	13134	ITCM	√	-1,822.00	-405,374.68
Bill Pmt -Check	05/01/2023	13129	County of San Diego	√	-1,644.40	-407,019.08
Bill Pmt -Check	05/01/2023	13124	Morgan Graves	√	-577.51	-407,596.59
Bill Pmt -Check	05/01/2023	13126	Adrian Robles	√	-381.88	-407,978.47
Bill Pmt -Check	05/01/2023	13127	Brian Wiley	√	-300.00	-408,278.47
General Journal	05/01/2023	CR 1022R	Refund	√	-240.00	-408,518.47
Bill Pmt -Check	05/01/2023	13131	EDCO Disposal Corporation	√	-204.02	-408,722.49
Bill Pmt -Check	05/01/2023	13114	Gregg Cady	√	-180.51	-408,903.00
General Journal	05/01/2023	CR 1037	ADP Payroll Processing Fees	√	-167.21	-409,070.21
Bill Pmt -Check	05/01/2023	13121	Rachel Lloyd	√	-155.66	-409,225.87
Bill Pmt -Check	05/01/2023	13141	Lakeside Water District	√	-154.02	-409,379.89
Bill Pmt -Check	05/01/2023	13117	Joel Kramer	√	-152.85	-409,532.74
Bill Pmt -Check	05/01/2023	13130	County of San Diego Dept of Agriculture	√	-150.40	-409,683.14
Bill Pmt -Check	05/01/2023	13110	Codi Hale	√	-104.10	-409,787.24
General Journal	05/01/2023	JE 1038	Local Harvest	√	-100.00	-409,887.24
Bill Pmt -Check	05/01/2023	13125	Chris Kelley	√	-82.40	-409,969.64
Bill Pmt -Check	05/01/2023	13107	Carolina Guia	√	-50.00	-410,019.64
Bill Pmt -Check	05/01/2023	13105	Ann Baldridge	√	-50.00	-410,069.64
Bill Pmt -Check	05/01/2023	13123	Stan Hill	√	-50.00	-410,119.64
Bill Pmt -Check	05/01/2023	13104	Andy Williamson	√	-50.00	-410,169.64
Bill Pmt -Check	05/01/2023	13106	Ashleyann Bacay	√	-50.00	-410,369.64
Bill Pmt -Check	05/01/2023	13112	Elizabeth Garcia	√	-50.00	-410,419.64
Bill Pmt -Check	05/01/2023	13116	Joanne Sauerman	√	-50.00	-410,469.64
Bill Pmt -Check	05/01/2023	13115	Heather Marlow	√	-50.00	-410,519.64
Bill Pmt -Check	05/01/2023	13113	Erik Rodriguez	√	-50.00	-410,569.64
Bill Pmt -Check	05/01/2023	13140	Verizon	√	-41.88	-410,611.52
Bill Pmt -Check	05/02/2023	13142	Green Tree Forest Service	√	-19,557.00	-430,168.52
Bill Pmt -Check	05/02/2023	13143	Petty Cash	√	-113.10	-430,281.62
Bill Pmt -Check	05/02/2023	13144	A & L Laboratories	√	-96.00	-430,377.62
Bill Pmt -Check	05/04/2023	13146	CIT Technology	√	-540.78	-430,918.40
Bill Pmt -Check	05/05/2023	13147	Dominick J. Chapparosa Jr.	√	-3,200.00	-434,118.40
General Journal	05/05/2023	JE 1011	ADP Payroll Processing Fees	√	-30.54	-434,148.94
Bill Pmt -Check	05/08/2023	13149	Alice Goodwin	√	-3,571.96	-437,720.90
Bill Pmt -Check	05/08/2023	13153	Classic Landscape & Horticulture	√	-1,025.00	-438,745.90
Bill Pmt -Check	05/08/2023	13152	California American Water	√	-973.35	-439,719.25
Bill Pmt -Check	05/08/2023	13160	The SoCo Group Inc.	√	-916.18	-440,635.43
Bill Pmt -Check	05/08/2023	13159	Sierra Reiss	√	-679.00	-441,314.43

**RCO of Greater San Diego County**  
**Reconciliation Detail**  
**US Bank-General Checking, Period Ending 5/31/2023**

Type	Date	Num	Name	Clr	Amount	Balance
Bill Pmt -Check	05/08/2023	13161	United Site Services	√	-675.00	-441,989.43
Bill Pmt -Check	05/08/2023	13162	Waste Management	√	-494.89	-442,484.32
Bill Pmt -Check	05/08/2023	13154	Cox Communications	√	-365.53	-442,849.85
Bill Pmt -Check	05/08/2023	13157	Heather Marlow	√	-277.10	-443,126.95
Bill Pmt -Check	05/08/2023	13150	Andrew Krynen	√	-275.00	-443,401.95
Bill Pmt -Check	05/08/2023	13145	Wallace Laboratories, Inc	√	-240.00	-443,641.95
Bill Pmt -Check	05/08/2023	13158	JMB Sanitation	√	-219.55	-443,861.50
Bill Pmt -Check	05/08/2023	13156	Elizabeth Garcia	√	-101.10	-443,962.60
Bill Pmt -Check	05/08/2023	13155	EDCO Disposal Corporation	√	-70.00	-444,032.60
Bill Pmt -Check	05/09/2023	13165	Restoring California	√	-1,220.00	-445,252.60
Bill Pmt -Check	05/09/2023	13163	Village Awards & Engraving	√	-502.79	-445,755.39
Bill Pmt -Check	05/09/2023	13164	A & L Laboratories	√	-108.00	-445,863.39
General Journal	05/09/2023	JE 1019	ADP Payroll Processing Fees	√	-105.33	-445,968.72
General Journal	05/09/2023	JE 1018	PayPal Fees	√	-22.35	-445,991.07
General Journal	05/09/2023	JE 1016	PayPal Fees	√	-3.48	-445,994.55
General Journal	05/10/2023	JE 1002	Gross Payroll	√	-36,517.31	-482,511.86
General Journal	05/10/2023	JE 1002	Payroll Taxes	√	-8,124.66	-490,636.52
General Journal	05/11/2023	JE 1021	PayPal Fees	√	-2.18	-490,638.70
General Journal	05/12/2023	JE 1025	ADP Payroll Processing Fees	√	-97.44	-490,736.14
General Journal	05/12/2023	JE 1023	PayPal Fees	√	-3.57	-490,739.71
General Journal	05/13/2023	JE 2522	GoConnect Telephones	√	-525.00	-491,264.71
Bill Pmt -Check	05/16/2023	13172	Pauma Band of Luiseno Indians	√	-53,902.53	-545,167.24
Bill Pmt -Check	05/16/2023	13170	Lincoln Financial	√	-15,912.69	-561,079.93
Bill Pmt -Check	05/16/2023	13173	Pumping Efficiency Testing LLC	√	-8,500.00	-569,579.93
Bill Pmt -Check	05/16/2023	13180	U.S. Bancorp Service Center, Inc	√	-3,701.93	-573,281.86
Bill Pmt -Check	05/16/2023	13166	Al Delalat	√	-2,835.00	-576,116.86
Bill Pmt -Check	05/16/2023	13167	California American Water	√	-2,166.67	-578,283.53
Bill Pmt -Check	05/16/2023	13178	Sweetwater Authority	√	-2,136.92	-580,420.45
Bill Pmt -Check	05/16/2023	13179	United Site Services	√	-1,728.00	-582,148.45
Bill Pmt -Check	05/16/2023	13182	U.S. Bancorp Service Center, Inc	√	-1,593.30	-583,741.75
Bill Pmt -Check	05/16/2023	13171	Office Depot	√	-667.43	-584,409.18
Bill Pmt -Check	05/16/2023	13168	Colin H. Richard	√	-260.00	-584,669.18
Bill Pmt -Check	05/16/2023	13176	SDG&E	√	-254.72	-584,923.90
Bill Pmt -Check	05/16/2023	13177	Stratton Design & Marketing	√	-250.00	-585,173.90
Bill Pmt -Check	05/16/2023	13169	Daniela Mejia	√	-137.56	-585,311.46
Bill Pmt -Check	05/16/2023	13181	U.S. Bancorp Service Center, Inc	√	-83.13	-585,394.59
Bill Pmt -Check	05/16/2023	13174	Quench USA Inc	√	-50.70	-585,445.29
Bill Pmt -Check	05/16/2023	13175	Sarah Lifton	√	-27.00	-585,472.29
General Journal	05/16/2023	JE 1026		√	-9.78	-585,482.07
General Journal	05/17/2023	JE 1027		√	-1,600.00	-587,082.07
Bill Pmt -Check	05/17/2023	13183	Joanne Sauerman	√	-120.00	-587,202.07
General Journal	05/17/2023	JE 1030		√	-64.65	-587,266.72
Bill Pmt -Check	05/18/2023	13186	The San Diego Regional Fire Foundation	√	-50,000.00	-637,266.72
General Journal	05/18/2023	JE 1004		√	-3.48	-637,270.20
Bill Pmt -Check	05/19/2023	13190	Thomas J. Smith	√	-2,960.00	-640,230.20
Bill Pmt -Check	05/19/2023	13188	Donald Pena	√	-1,600.00	-641,830.20
Bill Pmt -Check	05/19/2023	13187	Dominick J. Chapparosa Jr.	√	-1,600.00	-643,430.20
Bill Pmt -Check	05/22/2023	13199	The SoCo Group Inc.	√	-1,113.14	-644,543.34
Bill Pmt -Check	05/22/2023	13195	McDougal Love Boehmer Foley Lyon Canlas	√	-922.03	-645,465.37
Bill Pmt -Check	05/22/2023	13194	Fred's Urban Farm	√	-200.00	-645,665.37
Bill Pmt -Check	05/22/2023	13200	Union Bank	√	-199.50	-645,864.87
Bill Pmt -Check	05/23/2023	13203	Air Pros, INC	√	-498.00	-646,362.87
General Journal	05/24/2023	JE 1002		√	-37,055.39	-683,418.26
General Journal	05/24/2023	JE 1002		√	-8,181.33	-691,599.59
General Journal	05/26/2023	JE 1025		√	-97.44	-691,697.03
General Journal	05/31/2023	JE 1033		√	-94.85	-691,791.88
General Journal	05/31/2023	JE 1032		√	-37.53	-691,829.41
Total Checks and Payments					-691,829.41	-691,829.41
<b>Deposits and Credits - 51 items</b>						
General Journal	01/10/2023	JE 2795		√	510.00	510.00
Deposit	01/17/2023			√	600.00	1,110.00
General Journal	04/28/2023	CR 1035		√	20.00	1,130.00
General Journal	04/28/2023	CR 1034		√	60.00	1,190.00
Deposit	04/28/2023			√	631.90	1,821.90
Deposit	04/30/2023			√	2.28	1,824.18
Bill Pmt -Check	05/01/2023	13135	Lakeside Water District	√	0.00	1,824.18
Bill Pmt -Check	05/01/2023	13137	Petty Cash	√	0.00	1,824.18
Bill Pmt -Check	05/01/2023	13119	Morgan Graves	√	0.00	1,824.18
General Journal	05/01/2023	CR 1036		√	156.97	1,981.15
Deposit	05/01/2023			√	1,800.00	3,781.15
Deposit	05/03/2023			√	930.00	4,711.15
Deposit	05/04/2023			√	1,777.50	6,488.65
Deposit	05/05/2023			√	360.00	6,848.65
Deposit	05/05/2023			√	1,361.66	8,210.31
General Journal	05/05/2023	CR 1005		√	2,520.00	10,730.31
Deposit	05/05/2023			√	6,700.00	17,430.31
Bill Pmt -Check	05/08/2023		Pacific Building Maintenance	√	0.00	17,430.31
General Journal	05/08/2023	JE 1012		√	14.21	17,444.52
General Journal	05/09/2023	JE 1015		√	9.31	17,453.83
General Journal	05/09/2023	JE 1020		√	20.00	17,473.83
Deposit	05/09/2023			√	150.00	17,623.83
Deposit	05/09/2023			√	956.60	18,580.43
Deposit	05/09/2023			√	1,431.72	20,012.15
Deposit	05/09/2023			√	87,500.00	107,512.15
Deposit	05/10/2023			√	180.00	107,692.15
General Journal	05/11/2023	JE 1022		√	60.00	107,752.15

**RCD of Greater San Diego County**  
**Reconciliation Detail**  
**US Bank-General Checking, Period Ending 5/31/2023**

Type	Date	Num	Name	Clr	Amount	Balance
General Journal	05/12/2023	JE 1024		√	20.00	107,772.15
General Journal	05/12/2023	JE 1023		√	30.00	107,802.15
Deposit	05/12/2023			√	4,939.36	112,741.51
Deposit	05/16/2023			√	100.00	112,841.51
Deposit	05/16/2023			√	417.00	113,258.51
General Journal	05/17/2023	JE 1003		√	57.82	113,316.33
General Journal	05/17/2023	JE 1029		√	64.65	113,380.98
General Journal	05/17/2023	JE 1028		√	71.87	113,452.85
Deposit	05/18/2023			√	150.00	113,602.85
Bill Pmt - Check	05/19/2023		Raymond Martinez	√	0.00	113,602.85
Deposit	05/19/2023			√	4,960.99	118,563.84
Deposit	05/23/2023			√	15.00	118,578.84
Deposit	05/23/2023			√	53.50	118,632.34
General Journal	05/24/2023	JE 1006		√	220.72	118,853.06
General Journal	05/24/2023	JE 1019		√	450.00	119,303.06
General Journal	05/24/2023	JE 1020		√	26,248.59	145,551.65
Deposit	05/26/2023			√	63,343.24	208,894.89
Bill Pmt - Check	05/30/2023	13214	ITCM	√	0.00	208,894.89
General Journal	05/30/2023	JE 1009		√	48.02	208,942.91
General Journal	05/30/2023	JE 1018		√	87.81	209,030.72
Deposit	05/30/2023			√	300.00	209,330.72
General Journal	05/30/2023	JE 1010		√	450,000.00	659,330.72
General Journal	05/31/2023	CR 1005		√	15,053.00	674,383.72
Deposit	05/31/2023			√	41,831.24	716,214.96
Total Deposits and Credits					716,214.96	716,214.96
Total Cleared Transactions					24,385.55	24,385.55
Cleared Balance					24,385.55	645,155.48
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 48 items</b>						
Bill Pmt - Check	08/01/2022	12161	Gregg Cady		-50.00	-50.00
Bill Pmt - Check	10/03/2022	12362	Paul Maschka		-50.00	-100.00
Bill Pmt - Check	10/25/2022	12434	Jessica Garcia		-250.00	-350.00
Bill Pmt - Check	11/01/2022	12474	Paul Maschka		-50.00	-400.00
Bill Pmt - Check	12/01/2022	12591	Joanne Sauerman		-50.00	-450.00
Bill Pmt - Check	02/01/2023	12783	Joel Kramer		-50.00	-500.00
Bill Pmt - Check	02/06/2023	12801	Joel Kramer		-48.47	-548.47
Bill Pmt - Check	03/01/2023	12879	Joel Kramer		-50.00	-598.47
Bill Pmt - Check	03/01/2023	12872	Codi Hale		-50.00	-648.47
Bill Pmt - Check	03/13/2023	12925	Palomar Land and Cattle		-2,327.50	-2,975.97
Bill Pmt - Check	04/10/2023	13038	Morgan Graves		-313.25	-3,289.22
Check	04/14/2023	13055	La Shawn Matthews		-25.00	-3,314.22
Check	04/24/2023	13090	Jill Lord		-100.00	-3,414.22
Check	04/24/2023	13091	Jill Lord		-50.00	-3,464.22
Bill Pmt - Check	05/01/2023	13118	Kim Hanson AP		-50.00	-3,514.22
Bill Pmt - Check	05/01/2023	13120	Paul Maschka		-50.00	-3,564.22
Bill Pmt - Check	05/01/2023	13122	Sierra Reiss		-50.00	-3,614.22
Bill Pmt - Check	05/08/2023	13151	Andy Williamson		-38.29	-3,652.51
Check	05/18/2023	13185	Miriam Andrade		-100.00	-3,752.51
Check	05/18/2023	13184	Miriam Andrade		-12.51	-3,765.02
Bill Pmt - Check	05/19/2023	13189	Gary Connor McVey		-1,600.00	-5,365.02
Bill Pmt - Check	05/22/2023	13197	SDG&E		-969.12	-6,334.14
Bill Pmt - Check	05/22/2023	13192	Back Country Land Trust		-400.00	-6,734.14
Bill Pmt - Check	05/22/2023	13193	Diamond Environmental Services		-262.96	-6,997.10
Bill Pmt - Check	05/22/2023	13196	Rasheedah Rashada		-100.00	-7,097.10
Bill Pmt - Check	05/22/2023	13198	Stan Hill		-90.70	-7,187.80
Bill Pmt - Check	05/22/2023	13191	Academy Backflow Service, Inc		-75.00	-7,262.80
Bill Pmt - Check	05/23/2023	13201	Joanne Sauerman		-100.73	-7,363.53
Bill Pmt - Check	05/23/2023	13202	SD Imperial County CA Cattlemen's Assoc		-70.00	-7,433.53
Bill Pmt - Check	05/25/2023	13210	Andrew Nelles		-1,000.00	-8,433.53
Bill Pmt - Check	05/25/2023	13208	Elly Soto		-1,000.00	-9,433.53
Bill Pmt - Check	05/25/2023	13209	Ava Curtis		-1,000.00	-10,433.53
Bill Pmt - Check	05/25/2023	13207	Jessica Garcia		-1,000.00	-11,433.53
Bill Pmt - Check	05/25/2023	13205	Leslee Ramirez Yanez		-1,000.00	-12,433.53
Bill Pmt - Check	05/25/2023	13204	Morgan Nelson		-1,000.00	-13,433.53
Bill Pmt - Check	05/25/2023	13206	Karlee E Klemm		-1,000.00	-14,433.53
Bill Pmt - Check	05/30/2023	13218	Pauma Band of Luiseno Indians		-221,952.48	-236,386.01
Bill Pmt - Check	05/30/2023	13219	Pope Tree Service		-25,200.00	-261,586.01
Bill Pmt - Check	05/30/2023	13215	Lincoln Financial		-15,790.46	-277,376.47
Bill Pmt - Check	05/30/2023	13221	U.S. Bancorp Service Center, Inc		-14,199.61	-291,576.08
Bill Pmt - Check	05/30/2023	13216	McDougal Love Boehmer Foley Lyon Canlas		-1,711.25	-293,287.33
Bill Pmt - Check	05/30/2023	13220	The Patriot Group		-1,200.00	-294,487.33
Bill Pmt - Check	05/30/2023	13223	Marisa Rodriguez		-708.01	-295,195.34
Bill Pmt - Check	05/30/2023	13213	Heather Marlow		-499.31	-295,694.65
Bill Pmt - Check	05/30/2023	13217	Michelle Knaier		-199.65	-295,894.30
Bill Pmt - Check	05/30/2023	13211	Alison Trujillo Translations		-130.00	-296,024.30
Bill Pmt - Check	05/30/2023	13212	EDCO Disposal Corporation		-114.02	-296,138.32
Bill Pmt - Check	05/30/2023	13222	Verizon		-41.88	-296,180.20
Total Checks and Payments					-296,180.20	-296,180.20
<b>Deposits and Credits - 1 item</b>						
General Journal	05/31/2023	JE 1021			15,337.89	15,337.89
Total Deposits and Credits					15,337.89	15,337.89
Total Uncleared Transactions					-280,842.31	-280,842.31
Register Balance as of 05/31/2023					-256,456.76	364,313.17
<b>New Transactions</b>						
<b>Checks and Payments - 61 items</b>						
Bill Pmt - Check	06/01/2023	13227	Thomas J. Smith		-2,072.00	-2,072.00

RCD of Greater San Diego County  
Reconciliation Detail  
US Bank-General Checking, Period Ending 5/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Bill Pmt -Check	06/01/2023	13248	County of San Diego		-1,644.40	-3,716.40
Bill Pmt -Check	06/01/2023	13225	Donald Pena		-1,280.00	-4,996.40
Bill Pmt -Check	06/01/2023	13226	Raymond Martinez		-1,280.00	-6,276.40
Bill Pmt -Check	06/01/2023	13224	Dominick J. Chapparosa Jr.		-160.00	-6,436.40
Bill Pmt -Check	06/01/2023	13241	Joel Kramer		-50.00	-6,486.40
Bill Pmt -Check	06/01/2023	13242	Kim Hanson AP		-50.00	-6,536.40
Bill Pmt -Check	06/01/2023	13243	Morgan Graves		-50.00	-6,586.40
Bill Pmt -Check	06/01/2023	13244	Paul Maschka		-50.00	-6,636.40
Bill Pmt -Check	06/01/2023	13245	Rachel Lloyd		-50.00	-6,686.40
Bill Pmt -Check	06/01/2023	13246	Sierra Reiss		-50.00	-6,736.40
Bill Pmt -Check	06/01/2023	13235	Daniela Mejia		-50.00	-6,786.40
Bill Pmt -Check	06/01/2023	13234	Codi Hale		-50.00	-6,836.40
Bill Pmt -Check	06/01/2023	13232	Cheyenne Piacenza		-50.00	-6,886.40
Bill Pmt -Check	06/01/2023	13231	Carolina Guia		-50.00	-6,936.40
Bill Pmt -Check	06/01/2023	13230	Ashleyann Bacay		-50.00	-6,986.40
Bill Pmt -Check	06/01/2023	13229	Ann Baldrige		-50.00	-7,036.40
Bill Pmt -Check	06/01/2023	13228	Andy Williamson		-50.00	-7,086.40
Bill Pmt -Check	06/01/2023	13233	Chris Kelley		-50.00	-7,136.40
Bill Pmt -Check	06/01/2023	13247	Stan Hill		-50.00	-7,186.40
Bill Pmt -Check	06/01/2023	13240	Joanne Sauerman		-50.00	-7,236.40
Bill Pmt -Check	06/01/2023	13239	Heather Marlow		-50.00	-7,286.40
Bill Pmt -Check	06/01/2023	13238	Gregg Cady		-50.00	-7,336.40
Bill Pmt -Check	06/01/2023	13237	Erik Rodriguez		-50.00	-7,386.40
Bill Pmt -Check	06/01/2023	13236	Elizabeth Garcia		-50.00	-7,436.40
Bill Pmt -Check	06/02/2023	13261	The Patriot Group		-37,145.00	-44,581.40
Bill Pmt -Check	06/02/2023	13259	Pope Tree Service		-23,000.00	-67,581.40
Bill Pmt -Check	06/02/2023	13260	SDRMA		-18,451.74	-86,033.14
Bill Pmt -Check	06/02/2023	13250	Vincent E. Martinez		-2,250.00	-88,283.14
Bill Pmt -Check	06/02/2023	13256	Flex Fleet Rental LLC		-2,073.11	-90,356.25
Bill Pmt -Check	06/02/2023	13257	ITCM		-1,828.00	-92,184.25
Bill Pmt -Check	06/02/2023	13254	Classic Landscape & Horticulture		-1,025.00	-93,209.25
Bill Pmt -Check	06/02/2023	13258	Pacific Building Maintenance		-559.65	-93,768.90
Bill Pmt -Check	06/02/2023	13255	Elizabeth Garcia		-258.82	-94,027.72
Bill Pmt -Check	06/02/2023	13253	Chris Kelley		-59.32	-94,087.04
Bill Pmt -Check	06/02/2023	13251	A & L Laboratories		-48.00	-94,135.04
Bill Pmt -Check	06/02/2023	13252	CDFA Cashier		-0.20	-94,135.24
General Journal	06/07/2023	JE 1002			-36,840.21	-130,975.45
General Journal	06/07/2023	JE 1002			-8,663.17	-139,638.62
Bill Pmt -Check	06/08/2023	13273	Pope Tree Service		-21,100.00	-160,738.62
Bill Pmt -Check	06/08/2023	13277	The Patriot Group		-19,760.00	-180,498.62
Bill Pmt -Check	06/08/2023	13272	Olivenhain FSC		-7,023.71	-187,522.33
Bill Pmt -Check	06/08/2023	13281	Vincent E. Martinez		-5,000.00	-192,522.33
Bill Pmt -Check	06/08/2023	13267	Danielle Henson		-1,050.00	-193,572.33
Bill Pmt -Check	06/08/2023	13264	California American Water		-952.95	-194,525.28
Bill Pmt -Check	06/08/2023	13278	The SoCo Group Inc.		-616.02	-195,141.30
Bill Pmt -Check	06/08/2023	13270	Morgan Graves		-413.44	-195,554.74
Bill Pmt -Check	06/08/2023	13266	Cox Communications		-365.53	-195,920.27
Bill Pmt -Check	06/08/2023	13262	Aero Vista Media		-300.00	-196,220.27
Bill Pmt -Check	06/08/2023	13265	CIT Technology		-291.51	-196,511.78
Bill Pmt -Check	06/08/2023	13274	SDG&E		-231.60	-196,743.38
Bill Pmt -Check	06/08/2023	13268	JMB Sanitation		-219.55	-196,962.93
Bill Pmt -Check	06/08/2023	13275	Sierra Reiss		-122.47	-197,085.40
Bill Pmt -Check	06/08/2023	13269	Joel Kramer		-98.91	-197,184.31
Bill Pmt -Check	06/08/2023	13263	Alison Trujillo Translations		-97.50	-197,281.81
Bill Pmt -Check	06/08/2023	13271	Nonprofit Solutions		-60.00	-197,341.81
Bill Pmt -Check	06/08/2023	13276	Stan Hill		-48.43	-197,390.24
General Journal	06/08/2023	JE 1025			-7.05	-197,397.29
Bill Pmt -Check	06/09/2023	13282	Wallace Laboratories, Inc		-270.00	-197,667.29
General Journal	06/09/2023	JE 1031			-167.21	-197,834.50
General Journal	06/13/2023	JE 2522			-525.00	-198,359.50
<b>Total Checks and Payments</b>					<b>-198,359.50</b>	<b>-198,359.50</b>
<b>Deposits and Credits - 8 items</b>						
Deposit	06/02/2023				226.00	226.00
Deposit	06/02/2023				295.00	521.00
General Journal	06/06/2023	JE 1022			1,425.00	1,946.00
Deposit	06/07/2023				300.00	2,246.00
Bill Pmt -Check	06/08/2023	13279	Vincent E. Martinez		0.00	2,246.00
Deposit	06/08/2023				26.00	2,272.00
Deposit	06/08/2023				255.00	2,527.00
General Journal	06/09/2023	CR 1005			27,500.00	30,027.00
<b>Total Deposits and Credits</b>					<b>30,027.00</b>	<b>30,027.00</b>
<b>Total New Transactions</b>					<b>-168,332.50</b>	<b>-168,332.50</b>
<b>Ending Balance</b>					<b>-424,789.26</b>	<b>195,980.67</b>





Year To Date  
2022 - 2023

	2022-2023												YTD	Annual Budget	
	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 22			
50123 - CalFire CARCD Increasing Pace & Scale	0.00	0.00	0.00	0.00	0.00	0.00	0.00	59,058.28	1,810.44	65,392.45	19,149.72		\$	145,410.89	121,474.00
50130 - NACD Urban Agriculture Conservation	495.82	1,029.49	1,201.06	286.37	980.63	1,621.37	647.97	1,240.18	2,743.23	1,527.94	2,979.72		\$	14,753.78	45,369.00
50140 - SDG&E Pollinators	0.00	0.00	0.00	0.00	0.00	0.00	414.28	1,615.71	2,298.34	850.37	174.17		\$	5,352.87	6,250.00
50145 - SDG&E DSAP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,667.60	0.00	0.00		\$	16,667.60	8,333.33
50146 - SDG&E Fuel MOU	11,576.16	6,583.11	4,196.65	72,788.53	211,309.51	51,999.22	6,595.44	35,226.49	50,940.24	70,582.47	25,714.66		\$	547,512.48	916,666.67
50190 - Tijuana River Valley Garden	7,982.65	7,151.99	7,058.68	5,792.39	5,631.12	5,313.52	4,820.85	4,690.76	5,860.71	5,747.08	9,128.80		\$	69,178.55	65,217.39
50191 - Sweetwater Community Garden	7,639.71	8,477.25	3,040.51	1,546.53	10,317.46	5,140.98	2,278.47	2,094.04	5,399.82	2,585.27	4,898.64		\$	53,418.68	43,809.52
50193 - Parker Foundation F2F	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$	-	0.00
50194 - Wild Willow Farm Classes & Workshops	3,391.06	6,080.80	4,763.36	3,761.76	3,730.64	4,686.40	3,025.51	2,698.04	3,363.11	3,186.67	3,706.52		\$	42,393.87	53,921.57
50195 - Wild Willow Farm Agricultural CSA & Wholesale	11,562.50	14,610.80	10,962.43	11,560.92	9,358.27	12,404.54	11,083.99	11,755.32	14,086.36	12,159.34	11,943.18		\$	131,487.65	97,500.00
50196 - Wild Willow Farm Field Trips & Tours	5,066.76	6,512.13	4,564.59	3,581.08	3,957.35	3,586.75	2,814.63	3,365.61	6,353.80	6,467.58	5,428.86		\$	51,699.14	30,000.00
52007 - USFWS Pollinators on Working Lands	821.82	723.70	206.88	225.76	38.79	338.03	103.44	262.97	597.83	1,284.65	152.59		\$	4,756.46	8,333.33
52022 - CalFire County Coordinator	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,598.95	7,731.50	4,933.28	7,973.31		\$	23,237.04	
52023 - CAFSC Fiscal Sponsorship EFHGFS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	941.64	218.11	0.00	6,076.38		\$	7,236.13	
<b>Total 50000 - Grant Expenses Restricted</b>	<b>397,597.25</b>	<b>313,909.73</b>	<b>550,808.80</b>	<b>301,594.66</b>	<b>393,663.88</b>	<b>417,133.51</b>	<b>112,750.66</b>	<b>289,538.00</b>	<b>786,994.61</b>	<b>479,182.01</b>	<b>480,942.40</b>	<b>0.00</b>	<b>\$</b>	<b>4,523,908.63</b>	<b>8,239,192.51</b>
<b>53000 - Expenses Unrestricted</b>															
53005 - Advertising	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$	-	5,000.00
53035 - Processing Fees	756.59	492.15	493.37	548.26	415.28	665.80	870.81	452.88	323.21	473.50	397.80		\$	5,889.65	4,500.00
53040 - Bank Fees	23.05	38.27	20.95	20.95	27.21	20.95	27.95	22.95	22.95	0.00	0.00		\$	225.23	500.00
53050 - Depreciation	3,583.00	3,583.00	3,583.00	3,583.00	3,583.00	3,583.00	3,583.00	3,583.00	3,583.00	3,583.00	3,583.00		\$	39,413.00	48,000.00
53060 - Donations, Awards & Scholarship	75.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,000.00		\$	7,075.00	15,000.00
53070 - Dues & Subscriptions	255.00	0.00	179.88	2,445.98	0.00	0.00	0.00	340.97	14.99	0.00	0.00		\$	3,236.82	10,000.00
53080 - Equipment Leases	266.59	283.91	266.59	266.59	0.00	550.50	0.00	266.59	308.83	540.78	291.51		\$	3,041.89	3,500.00
53100 - Automobile															
53110 - Fuel	0.00	181.34	-145.52	-666.69	-428.32	-143.22	-167.61	-59.32	-414.89	-125.34	-359.70		\$	(2,329.27)	2,000.00
53120 - Repairs & Maintenance	412.93	651.87	3,458.39	0.00	0.00	162.36	0.00	0.00	447.00	83.49	0.00		\$	5,216.04	3,000.00
<b>Total 53100 - Automobile</b>														<b>2,886.77</b>	<b>5,000.00</b>
53900 - Insurance															
53910 - Auto & General Liability	3,433.26	3,433.26	3,433.26	3,433.26	3,433.26	3,433.26	3,433.26	3,433.26	3,433.26	3,433.26	6,253.32		\$	40,585.92	29,000.00
53920 - In Lieu of Health Insurance	10,732.28	10,732.30	10,732.30	10,732.29	11,219.35	11,515.40	12,880.40	12,334.40	12,334.40	12,334.40	12,334.40		\$	126,279.80	186,000.00
53930 - Workers Compensation	1,682.38	1,682.38	1,682.38	2,411.59	2,411.59	2,411.59	2,411.59	2,411.59	2,411.59	2,411.59	2,411.59		\$	24,339.86	32,000.00
<b>Total 53900 - Insurance</b>	<b>15,847.92</b>	<b>15,847.94</b>	<b>15,847.94</b>	<b>16,577.14</b>	<b>16,577.13</b>	<b>17,064.20</b>	<b>17,360.25</b>	<b>18,725.25</b>	<b>18,179.25</b>	<b>18,179.25</b>	<b>20,999.31</b>	<b>0.00</b>	<b>\$</b>	<b>191,205.58</b>	<b>247,000.00</b>
<b>54000 - Outside Services</b>															
54010 - Facility Maintenance & Repairs	667.68	2,679.50	750.00	0.00	603.84	898.74	1,284.00	0.00	0.00	81.39	498.00		\$	7,463.15	15,000.00
54020 - Janitorial	515.00	515.00	515.00	515.00	515.00	515.00	559.65	559.65	559.65	559.65	559.65		\$	5,888.25	5,500.00
54030 - Landscaping	0.00	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00	0.00	2,050.00	1,025.00		\$	10,250.00	22,500.00
54040 - Payroll Processing Fees	599.10	226.69	228.12	326.99	232.41	401.05	360.27	584.41	303.61	232.41	494.47		\$	3,989.53	4,500.00
54050 - Pest Control	0.00	0.00	0.00	0.00	0.00	8.37	0.00	0.00	0.00	0.00	0.00		\$	8.37	20.00
54060 - Website & Computer Maintenance	1,664.95	2,122.35	2,712.11	4,085.13	2,656.11	3,565.81	1,697.29	1,955.44	1,852.81	5,051.09	25.98		\$	27,389.07	40,000.00
<b>Total 54000 - Outside Services</b>	<b>3,446.73</b>	<b>6,568.54</b>	<b>5,230.23</b>	<b>5,952.12</b>	<b>5,032.36</b>	<b>6,413.97</b>	<b>4,926.21</b>	<b>4,124.50</b>	<b>2,716.07</b>	<b>7,974.54</b>	<b>2,603.10</b>	<b>0.00</b>	<b>\$</b>	<b>54,988.37</b>	<b>87,520.00</b>
54070 - Permits & Fees	0.00	0.00	0.00	0.00	150.00	50.00	0.00	25.00	0.00	0.00	150.40		\$	375.40	100.00
54080 - Postage	14.03	54.73	29.35	33.27	25.62	19.29	43.40	20.16	-50.32	29.59	29.83		\$	248.95	800.00
54090 - Printing	-33.17	0.00	254.71	-69.54	0.00	303.07	0.00	0.00	182.36	-7.02	-134.94		\$	495.47	1,500.00
<b>55000 - Professional Services</b>															
55010 - Accounting Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$	-	7,500.00
55020 - Legal Fees	4,486.07	647.50	2,510.50	2,544.54	5,085.62	3,396.00	2,050.43	975.00	2,473.50	3,197.51	1,711.25		\$	29,077.92	25,000.00
55030 - Professional Services - Other	1,267.34	525.00	525.00	525.00	525.00	525.00	7,350.00	525.00	525.00	3,692.38	5,025.00		\$	21,009.72	10,000.00
<b>Total 55000 - Professional Services</b>	<b>5,753.41</b>	<b>1,172.50</b>	<b>3,035.50</b>	<b>3,069.54</b>	<b>5,610.62</b>	<b>3,921.00</b>	<b>9,400.43</b>	<b>1,500.00</b>	<b>2,998.50</b>	<b>6,889.89</b>	<b>6,736.25</b>	<b>0.00</b>	<b>\$</b>	<b>50,087.64</b>	<b>42,500.00</b>
<b>57000 - Supplies</b>															
57100 - Conservation Garden & Education	0.00	2,146.33	1.62	0.00	0.00	84.94	532.37	1,074.47	247.75	112.47	185.48		\$	4,385.43	6,000.00
57150 - Discretionary Projects	1,874.95	2,541.61	1,865.85	2,253.98	12,088.37	2,367.33	1,093.23	1,670.16	1,891.06	1,482.62	5,554.14		\$	34,683.30	132,000.00
57200 - Office Supplies	676.89	61.46	607.99	574.63	1,066.78	936.37	420.28	684.45	482.08	136.09	774.44		\$	6,421.46	9,500.00
57300 - Office General	69.01	3,011.87	505.49	2,941.08	265.04	722.26	105.86	223.86	164.02	253.44	426.68		\$	8,688.61	8,000.00
<b>Total 57000 - Supplies</b>	<b>2,620.85</b>	<b>7,761.27</b>	<b>2,980.95</b>	<b>5,769.69</b>	<b>13,420.19</b>	<b>4,110.90</b>	<b>2,151.74</b>	<b>3,652.94</b>	<b>2,784.91</b>	<b>1,984.62</b>	<b>6,940.74</b>	<b>0.00</b>	<b>\$</b>	<b>54,178.80</b>	<b>155,500.00</b>
<b>59000 - Utilities</b>															
59100 - Gas & Electric	1,119.22	995.45	1,450.65	983.81	909.43	880.38	1,127.30	1,402.39	1,168.46	1,002.49	969.12		\$	12,008.70	15,000.00
59200 - Sewer	0.00	569.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$	569.58	900.00
59300 - Trash	323.39	316.50	311.22	587.73	320.31	317.02	579.72	474.24	504.13	507.57	494.89		\$	4,736.72	5,040.00
59400 - Water	0.00	512.45	0.00	609.85	0.00	463.75	0.00	205.82	0.00	154.02	0.00		\$	1,945.89	9,000.00
59500 - Telephones	1,420.41	1,420.41	2,968.97	1,932.80	1,417.80	3,195.00	1,190.00	1,240.00	1,462.73	2,165.78	1,800.27		\$	20,214.17	21,000.00
<b>Total 59000 - Utilities</b>	<b>2,863.02</b>	<b>3,814.39</b>	<b>4,730.84</b>	<b>4,114.19</b>	<b>2,647.54</b>	<b>4,856.15</b>	<b>2,897.02</b>	<b>3,322.45</b>	<b>3,135.32</b>	<b>3,829.86</b>	<b>3,264.28</b>	<b>0.00</b>	<b>\$</b>	<b>39,475.06</b>	<b>50,940.00</b>
<b>Total 53000 - Expenses Unrestricted</b>	<b>35,884.95</b>	<b>40,449.91</b>	<b>39,966.18</b>	<b>41,644.50</b>	<b>47,060.63</b>	<b>41,577.97</b>	<b>41,093.20</b>	<b>35,977.37</b>	<b>34,231.18</b>	<b>43,436.16</b>	<b>51,501.58</b>	<b>0.00</b>	<b>\$</b>	<b>452,823.63</b>	<b>677,360.00</b> </



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

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

**Date:** July 12, 2023

**Agenda Item 5-1:** Presentation of 2022 Audit

**Discussion / History:** Each year the RCDGSDC's accounts are audited. The 2022 audit was performed by Wilkinson, Hadley, King & Co., LLP. Brian Hadley from the audit firm will present the 2022 audit to the Board.

**Financial Impact:** none

**Staff Recommendation to Board:** Staff recommends that the Board approves the 2022 audit.

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

**FINANCIAL STATEMENTS  
AND SUPPLEMENTAL INFORMATION**

**JUNE 30, 2022**

**RESOURCE CONSERVATION DISTRICT OF GREATER SAN DIEGO COUNTY**  
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## **INTRODUCTORY SECTION**

## INDEPENDENT AUDITOR'S REPORT

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

### Opinion

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, and the general fund of Resource Conservation District of Greater San Diego County as of June 30, 2022, 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.

### Basis of Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, including the Board of Directors, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Responsibility of Management 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. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently know information that may raise substantial doubt shortly thereafter.



## **Auditor's Responsibilities for the Audit of the Financial Statements**

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

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated May 26, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

*Wilkinson Adley King & Co., LLP*

El Cajon, CA  
May 26, 2023



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

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**RESOURCE CONSERVATION DISTRICT OF GREATER SAN DIEGO COUNTY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDING JUNE 30, 2022**

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, 2022. 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 2021-2022 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 2021-2022 are as follows:

- Total net position is \$2,815,715.
- Net position not invested in buildings, land or equipment (i.e., unrestricted) is \$868,254.
- Total tax assessment dollars deposited to the District were \$401,703.
- Total expenditures of the District totaled \$7,015,327, the majority of which were reimbursed to the District from multiple grant sources in the 2021-2022 fiscal year:
  - CDFA
  - CARCD
  - Department of Conservation
  - NRCS
  - San Diego River Conservancy



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- IRWMP
- Port District
- Cal Fire
- NACD
- SDG&E
- USFS
- Tijuana River Valley Community Garden
- Sweetwater Community Garden
- Wild Willow Farm
- USFWS

The following figures show comparative key financial highlights for FY 2020-21 and 2021-22:

<b>FY 2020-2021</b>		<b>FY 2021-2022</b>	
Total net position	\$2,543,268	Total net position	\$2,815,715
Total assets	\$3,265,432	Total assets	\$3,773,078
Net position not invested in buildings, land or equipment (i.e., unrestricted assets)	\$715,892	Net position not invested in buildings, land or equipment (i.e., unrestricted assets)	\$868,254
Total tax assessment dollars deposited to the District	\$384,804	Total tax assessment dollars deposited to the District	\$401,703
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: USFWS, DOC CARCD, CDFA, SDRC, CalFire, Port, Sunrise Powerlink, IRWMP	\$646,203	Reimbursements receivable for programs of the District, the majority of which will be reimbursed to the District from multiple grant sources in the 2021-2022 fiscal year (includes payroll and grant direct costs). Significant funding sources are derived from: DOC, USFWS, NRCS, DOC, CalFire, CDFA, SDRC, Port District	\$1,804,356
Cash in LAIF	\$1,477,535	Cash in LAIF	\$230,856
Cash in Bank and On Hand	\$236,081	Cash in Bank and on Hand	\$842,219
Other Current Assets	\$40,152	Other Current Assets	\$61,394
Fixed Assets, Less Depreciation	\$865,461	Fixed Assets, Less Depreciation	\$833,593
Liabilities	\$722,164	Liabilities	\$957,363



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## 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.

## 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, 2022. 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 2021-2022 fiscal year, the District’s fixed assets were:

- 2010 Toyota Rav 4 utilized to conduct programmatic business.



***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)

- 2016 Subaru Forester utilized to conduct programmatic business.
- 2005 Chevy Astro Van
- 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 \$53,049 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.

REVENUES 2020-21		REVENUES 2021-22	
○ Interest income	\$7,837	○ Interest income	\$3,346
○ Miscellaneous revenue	\$179,556	○ Miscellaneous revenue	\$96,379
○ Grant revenue	\$2,004,943	○ Grant revenue	\$6,730,860
○ Rent income	\$30,500	○ Rent Income	\$32,024
○ Tax assessments	\$384,804	○ Tax assessments	\$401,703
○ Redevelopment Revenue	\$22,157	○ Redevelopment Revenue	\$23,462
○ Total revenues on hand, including grant program reimbursements, tax assessment dollars, interest and miscellaneous income	\$2,629,797	○ Total revenues on hand, including grant program reimbursements, tax assessment dollars, interest and miscellaneous income	\$7,287,773

<b>EXPENDITURES 2020-21</b>	\$2,598,672	<b>EXPENDITURES 2021-22</b>	\$7,015,327
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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, San Diego River Conservancy, SDG&E and CalFire. These programs are primarily reimbursable



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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 cost of living increases, raised 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. Our increasing program commitments have necessitated the hiring of several new staff members and forced the consideration of adding additional office space to accommodate the growth. We amended our reserve policies this year in order to provide security during uncertain times.

**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, 2022**

	Primary Governmental Activities	Component Unit
<b>ASSETS</b>		
Cash in Local Agency Investment Fund	\$ 230,856	\$ -
Cash In Bank and On Hand	842,879	13,317
Accounts Receivable	1,804,356	-
Prepaid Expenses	61,394	-
Capital Assets:		
Land	110,000	-
Buildings	505,000	-
Building Improvements	572,982	-
Vehicles	76,537	-
Furniture and Equipment	53,049	-
Less: Accumulated Depreciation	(483,975)	-
<b>TOTAL ASSETS</b>	<b>\$ 3,773,078</b>	<b>\$ 13,317</b>
<b>LIABILITIES</b>		
Accounts Payable	\$ 547,742	\$ -
Compensated Absences	49,283	-
Refundable Deposits	23,757	-
Unearned Revenues	336,581	-
<b>TOTAL LIABILITIES</b>	<b>957,363</b>	<b>-</b>
<b>NET POSITION</b>		
Invested in Capital Assets	833,593	-
Restricted	868,254	13,317
Unrestricted	1,113,868	-
<b>TOTAL NET POSITION</b>	<b>\$ 2,815,715</b>	<b>\$ 13,317</b>

The accompanying notes are an integral part of this statement.



**RESOURCE CONSERVATION DISTRICT OF GREATER SAN DIEGO COUNTY**  
**STATEMENT OF ACTIVITIES**  
**JUNE 30, 2022**

	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	\$ 6,385,601	\$ -	\$ 6,609,137	\$ -	\$ 223,536	
General Administration	475,511	-	-	-	\$ (475,511)	
Depreciation - Unallocated	32,492	-	-	-	\$ (32,492)	
Total Governmental Activities	<u>\$ 6,893,604</u>	<u>\$ -</u>	<u>\$ 6,609,137</u>	<u>\$ -</u>	<u>\$ (284,467)</u>	
<b>Component Unit</b>						
Donations to RCDGSDC	\$ -	\$ -	\$ 9,000	\$ -		\$ 9,000
Other Administrative Expenses	-	-	(21,663)	-		(21,663)
Total Component Unit	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (12,663)</u>	<u>\$ -</u>		<u>\$ (12,663)</u>
General Revenues:						
					401,703	-
					119,841	-
					32,024	-
					3,346	1
					<u>556,914</u>	<u>1</u>
					272,447	(12,662)
					2,543,268	25,979
					<u>\$ 2,815,715</u>	<u>\$ 13,317</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, 2022**

	General
<b>ASSETS</b>	
Cash in Local Agency Investment Fund	\$ 230,856
Cash In Bank and On Hand	842,879
Accounts Receivable	1,804,356
Prepaid Expenses	61,394
<b>TOTAL ASSETS</b>	<b>\$ 2,939,485</b>
<b>LIABILITIES</b>	
Accounts Payable	\$ 547,742
Compensated Absences	49,283
Refundable Deposits	23,757
Unearned Revenues	336,581
<b>TOTAL LIABILITIES</b>	<b>\$ 957,363</b>
<b>FUND BALANCE</b>	
Committed Fund Balances:	
Operations Reserve	\$ 780,000
Fleet Reserve	50,000
Capital Improvements Reserve	100,000
Computer Reserve	20,000
Discretionary Project Reserve	132,000
Unassigned Fund Balance	900,122
<b>TOTAL FUND BALANCE</b>	<b>1,982,122</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 2,939,485</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, 2022**

<b>TOTAL FUND BALANCES - GOVERNMENTAL FUNDS BALANCE SHEET</b>	\$	1,982,122
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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.

Accumulated depreciation:		1,317,568 (483,975)		
	Net:		<u>833,593</u>	

<b>NET GOVERNMENTAL POSITION - STATEMENT OF NET POSITION</b>	\$	<u><u>2,815,715</u></u>
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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, 2022**

	General
<b>REVENUES</b>	
Tax Assessments	\$ 401,703
USFS Fire Prevention	201,736
California Department of Food and Agriculture	81,138
California Association of Resource Conservation Districts	29,708
San Diego River Conservancy	1,808,632
US Fish and Wildlife Service	15,896
Proposition 84 Funds	474,494
Cal Fire Forest Health	1,525,134
Department of Conservation	894,910
Wild Willow Farm	139,146
Other Local Grants and Entitlements	1,364,338
TJRV Garden Plots	74,005
Rental Income	32,024
Donations and Miscellaneous	119,839
Investment Income	3,346
	<b>7,166,049</b>
<b>TOTAL REVENUES</b>	<b>\$ 7,166,049</b>
<b>EXPENDITURES</b>	
Salaries and Benefits	\$ 214,059
Payroll Taxes	18,514
Other Professional Fees	740
Accounting and Legal Fees	27,754
Insurance	46,881
Dues and Subscriptions	12,850
Maintenance and Repairs	23,409
Landscaping	18,300
Utilities and Telephone	32,382
Office Expenses	12,119
Scholarships and Awards	10,667
Miscellaneous Expenses	57,834
Discretionary Project Expenses	66,116
Direct Grant Expenses	5,993,075
Wild Willow Farm	326,410
	<b>6,861,110</b>
<b>TOTAL EXPENDITURES</b>	<b>6,861,110</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>304,939</b>
<b>FUND BALANCE - BEGINNING</b>	<b>1,677,183</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 1,982,122</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, 2022**

**NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS** \$ 304,939

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	(32,492)	
Net		(32,492)

**CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES - STATEMENT  
OF ACTIVITIES** \$ 272,447

The accompanying notes are an integral part of this statement.

**RESOURCE CONSERVATION DISTRICT OF GREATER SAN DIEGO COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**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.

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, 2022**  
**(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, 2022**  
**(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, 2022**  
**(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, 2022**  
**(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, 2022, 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, 2022**  
**(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, 2022, 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	\$ 230,856	\$ -	\$ 230,856	\$ -
Total investments by fair value level	<u>\$ 230,856</u>	<u>\$ -</u>	<u>\$ 230,856</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, 2022**  
**(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 (\$230,856 as of June 30, 2022). The fair value of the District's portion of this pool as of that date, as provided by the pool sponsor was \$230,856. 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 (\$842,879 as of June 30, 2022) 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, 2022 credit risk for the District's investments of \$230,856 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, 2022**  
**(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, 2022, 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, 2022**  
**(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, 2022**  
**(Continued)**

**E. Accounts Receivable:**

Accounts receivable represents amounts due to the District as of June 30, 2022 on current grants and contracts. There were no receivables which are not scheduled for collection within one year of year end. At June 30, 2022 accounts receivable consisted of the following:

	<u>Federal</u>	<u>State</u>	<u>Local</u>
RCD Foundation	\$ -	\$ -	\$ 3
DOC SALC	-	52,446	-
USFWS	4,649	-	-
NRCS IERCDC	-	-	2,338
NRCS Conservation Planning	-	-	5,392
NACD Urban	-	-	475
DOC RFFC Block Grant	-	270,422	-
CDFA CUSP Economic Relief Grant	-	2,048	-
CARCD	-	-	4,328
CalFire County Coordinator	-	175,000	-
CDFA Soil TA	-	4,596	-
CDFA Climate Smart Ag TA	-	2,682	-
CDFA Prescribed Grazing	-	2,091	-
CDFA Cover Cropping	-	11,383	-
DOC RFFC Round IIA	-	125,376	-
Fire Safe Council of San Diego	-	-	1,394
San Diego River Conservancy	-	721,154	-
CalFire Forest Health Grant	-	396,443	-
WWF Field Trips & Tours	-	-	7,178
WWF Classes & Workshops	-	-	1,568
WWF Agricultural Sales CSA & Wh	-	-	951
Miscellaneous Receivables	-	-	172
Port District of San Diego	-	-	4,000
Tijuana River Valley Community	-	-	7,475
Sweetwater Community Garden	-	-	792
	<u>\$ 4,649</u>	<u>\$ 1,763,641</u>	<u>\$ 36,066</u>

**F. Prepaid Expenses:**

As of June 30, 2022 prepaid expenses consisted of:

Prepaid Insurance	\$ 61,387
Prepaid Postage	<u>7</u>
Totals	<u>\$ 61,394</u>

**RESOURCE CONSERVATION DISTRICT OF GREATER SAN DIEGO COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**  
**(Continued)**

**G. Capital Assets:**

A summary of changes in capital asset activity as of June 30, 2022 is as follows:

	Balance July 1, 2021	Net Change in Capital Assets	Balance June 30, 2022
Capital Assets Not Being Depreciated:			
Land	\$ 110,000	\$ -	\$ 110,000
Total Capital Assets Not Being Depreciated	110,000	-	110,000
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	623	53,049
Total Capital Assets Being Depreciated	1,206,945	623	1,207,568
Less Accumulated Depreciation For:			
Buildings	(157,547)	(12,949)	(170,496)
Building Improvements	(175,972)	(14,692)	(190,664)
Vehicles	(70,303)	-	(70,303)
Furniture and Equipment	(47,661)	(4,851)	(52,512)
Total Accumulated Depreciation	(451,483)	(32,492)	(483,975)
Net Capital Assets	\$ 865,462	\$ (31,869)	\$ 833,593

**H. Accounts Payable:**

Accounts payable at June 30, 2022 consisted of:

Pauma Band	\$ 240,701
Lincoln Financial	14,072
LaJolla Band of Luiseno Indians	28,679
USDA Forest Service	219,804
Other Vendor Payables	44,486
Total	\$ 547,742



**RESOURCE CONSERVATION DISTRICT OF GREATER SAN DIEGO COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**  
**(Continued)**

**I. Unearned Revenue:**

Unearned revenue at June 30, 2022 consisted of:

Local Sources	<u>336,581</u>
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**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. The District received rental income in the amount of \$32,024 for the fiscal year ending June 30, 2022.

**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 \$1,644 are paid to the County of San Diego on a month-to-month basis with a total rent expense of \$19,733 recognized for the 2021-22 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 \$20,500 (\$27,000 if age 50 or older) for the calendar year 2022. 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, 2022**  
**(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, 2022 the total District contribution to the plan for all participating employees was \$117,304.

**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, 2022**

	Original/Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Tax Assessments	\$ 375,000	\$ 401,703	\$ 26,703
USFS Fire Prevention	200,000	201,736	1,736.00
California Department of Food and Agriculture	140,989	81,138	(59,851.00)
California Association of Resource Conservation Districts	37,996	29,708	(8,288.00)
San Diego River Conservancy	2,504,972	1,808,632	(696,340.00)
US Fish and Wildlife Service	46,000	15,896	(30,104.00)
Proposition 84 Funds	548,983	474,494	(74,489.00)
Cal Fire Forest Health	1,563,803	1,525,134	(38,669.00)
Department of Conservation	1,024,929	894,910	(130,019.00)
Wild Willow Farm	150,000	139,146	(10,854.00)
Other Local Grants and Entitlements	1,652,892	1,364,338	(288,554.00)
TJRV Garden Plots	65,000	74,005	9,005.00
Rental Income	32,000	32,024	24.00
Donations and Miscellaneous	65,025	119,839	54,814.00
Investment Income	10,045	3,346	(6,699.00)
<b>TOTAL REVENUES</b>	<b>\$ 8,417,634</b>	<b>\$ 7,166,049</b>	<b>\$ (1,251,585)</b>
<b>EXPENDITURES</b>			
Salaries and Benefits	\$ 581,060	\$ 214,059	\$ 367,001
Payroll Taxes	14,925	18,514	(3,589)
Other Professional Fees	10,000	740	9,260
Accounting and Legal Fees	27,500	27,754	(254)
Insurance	61,000	46,881	14,119
Dues and Subscriptions	10,000	12,850	(2,850)
Maintenance and Repairs	30,000	23,409	6,591
Landscaping	19,500	18,300	1,200
Utilities and Telephone	36,450	32,382	4,068
Office Expenses	14,000	12,119	1,881
Scholarships and Awards	15,000	10,667	4,333
Miscellaneous Expenses	371,131	57,834	313,297
Discretionary Project Expenses	132,000	66,116	65,884
Direct Grant Expenses	6,468,818	5,993,075	475,743
Wild Willow Farm	125,000	326,410	(201,410)
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,916,384</b>	<b>\$ 6,861,110</b>	<b>\$ 1,055,274</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>501,250</b>	<b>304,939</b>	<b>(2,306,859)</b>
<b>FUND BALANCE - BEGINNING</b>	<b>1,677,183</b>	<b>1,677,183</b>	<b>1,677,183</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 2,178,433</b>	<b>\$ 1,982,122</b>	<b>\$ (629,676)</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, 2022**

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

As of June 30, 2022, expenditures exceeded appropriations in individual budgeted funds as follows:

<u>Appropriations Category</u>	<u>Excess Expenditures</u>
Wild Willow Farm	\$ 201,410
Payroll Taxes	3,589
Dues & Subscriptions	2,850

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, 2022**

The Board of Directors for the fiscal year ended June 30, 2022 was composed of the following members:

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Donald Butz	President	November 29, 2024
Marilyn Huntamer	Vice President	November 29, 2024
Neil Meyer	Director	November 27, 2026
Diane Moss	Director	November 27, 2026
Maggie Sleeper	Director	November 27, 2026
Odette Gonzalez	Treasurer	November 27, 2026

**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, 2022, 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 May 26, 2023.

**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 Hadley King & Co., LLP*

El Cajon, California  
May 26, 2023

**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, 2022**

**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, 2022**

**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, 2022**

There were no findings or questioned costs reported in the audit for the fiscal year ended June 30, 2022.



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:** July 12, 2023

**Agenda Item 5-2:** Resolution 2023-11 to adopt a Master MOU between RCDGSDC, Mission RCD, and Upper San Luis Rey RCD

**Discussion / History:** Following LAFCO's municipal service review of the County's three RCDs, Don Butz (Board President) and Ann Baldrige (Executive Director) have been participating in an ad hoc committee convened by LAFCO to clarify and improve the way the RCDs work together and to resolve boundary issues. As part of this, the committee has been working on developing a master MOU between the three RCDs that structures how the RCDs can collaborate when the need or interest arises to work on a joint project that covers the whole county. That document was drafted by RCDGSDC legal counsel, reviewed by the ad hoc committee, feedback was given and incorporated. Now all three RCD Boards are being asked review and adopt the MOU.

**Financial Impact:** no immediate impact

**Staff Recommendation to Board:** Staff recommends that the Board grant authority to the Executive Director to sign the MOU.

**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

**RESOLUTION 2023-11**

RESOLUTION OF THE BOARD OF DIRECTORS OF THE RESOURCE CONSERVATION DISTRICT OF GREATER SAN DIEGO TO ADOPT A MASTER MEMORANDUM OF UNDERSTANDING BETWEEN THE RCDGSDC, MISSION RCD AND THE UPPER SAN LUIS REY RCD TO USE AS A BASIS FOR ALL FUTURE COLLABORATIVE WORK

WHEREAS, the Resource Conversation District of Greater San Diego County (“RCDGSDC”) is committed to the protection, conservation, and restoration of natural resources through education, information, and technical assistance programs; and

WHEREAS, occasions arise where the three RCDs desire to collaborate on projects or grants to benefit the whole of San Diego County that align with our mission help to restore and protect San Diego County watersheds, prevent wildfire damage through education and fuel reduction, promote nutrition and stewardship through sustainable agriculture and soil health, and revitalize pollinator habitats; and

WHEREAS, sometimes one or more RCD may not have the capacity to deliver work in its own district and an MOU is needed to formalize working relationships between RCDs in providing services outside of their own districts;

WHEREAS, the RCDs named above participated in an Ad Hoc Committee convened by San Diego Local Area Formation Commission (LAFCO) to address barriers and identify solutions for more transparent collaboration within and outside the respective RCD boundaries, and this Master MOU was a product of the Ad Hoc Committee aimed at guiding collaboration between RCDs; and

WHEREAS, the Boards of each named RCD will review and adopt the Master MOU.

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

1. The Board adopts the Master MOU and directs the Executive Director or her designee to sign the document.

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 12th day of July 2023, by the following roll call vote:

Ayes:  
Nays:  
Abstain:  
Absent:  
Attest:



---

Don Butz, Board President

---

Joanne Sauerman, Board Clerk

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

This Master Memorandum of Understanding (“MOU”) is entered into by and between the Resource Conservation District of Greater San Diego County, with its principal place of business located at 11769 Waterhill Road, Lakeside, CA 92040 (hereinafter referred to as “RCDGSDC”), the Mission Resource Conservation District, with its principal place of business located at 130 East Alvarado Street, Fallbrook CA 92028 (hereinafter referred to as “Mission RCD”) and the Upper San Luis Rey Resource Conservation District, with its principal place of business located at 34928 Valley Center Road, Valley Center CA 92092 (hereinafter referred to as "San Luis Rey RCD") (collectively the “Districts”).

**RECITALS**

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 other Resource Conservation Districts to accomplish the purpose of said Districts, which is to conserve natural resources and to provide conservation services; and,

WHEREAS, the RCDGSDC, Mission RCD and San Luis Rey RCD would like to establish a framework for the Districts to provide outreach and technical assistance and to meet the need for that service with their collective jurisdictional boundaries as more fully described in Exhibit A hereto; and

WHEREAS, one or more of the Districts may be awarded grants or contracts on an ongoing basis requiring the need for technical assistance and outreach in the jurisdictional boundaries of one or more of the other Districts.

NOW THEREFORE, the Districts mutually agree, effective on the date of the last signature, and within the limitations of authorities, resources, and established policies of the Districts, including, but not limited to, compliance with California Government Code, section 56133 and, if required by law, written consent of the San Diego Local Agency Formation (“LAFCO”), as follows:

**ARTICLE I. SCOPE OF WORK; STATUS OF PARTIES; COOPERATION.**

- A. Pursuant to the grant or contract attached hereto as Exhibit B and incorporated by reference, each District will provide the scope of services within its own boundary and within the jurisdictional boundaries of the other Districts as set forth in Exhibits C and D, respectively (“Scope of Work”). The Districts further agree to comply with all requirements of any applicable subgrant or subcontract, which is attached hereto as Exhibit E and incorporated by reference.

In addition to the specific services and formal reports required hereunder, the Districts agree that each District will at all times during the performance of this MOU maintain close liaison with the director of the other Districts in order to assure well-integrated and coordinated efforts.

- B. The Districts shall perform all work under this MOU in a skillful, competent and timely manner, consistent with the standards generally recognized as being employed by professionals in the same discipline in the State of California. Each District represents and warrants that it is skilled in the professional calling necessary to perform the services. Each District represents and warrants that all of their employees and subcontractors shall have sufficient skill and experience to perform the services assigned to them. Each District further represents and warrants that it, its employees and subcontractors or subconsultants have all licenses, permits, qualifications and approvals of whatever nature that are legally required to perform the services, and that such licenses and approvals shall be maintained throughout the term of this MOU. Each District shall keep itself fully informed of and in compliance with all local, state and federal laws, rules and regulations in any manner affecting the performance of the work and shall give all notices required by law.

## **ARTICLE II. ADMINISTRATION OF AGREEMENT.**

Performance of duties and responsibilities under this MOU shall be the responsibility of the Executive Director (or his/her designee) of each District.

Each District shall promptly notify the other Districts of any change of such personnel or designee.

## **ARTICLE III. PERIOD OF PERFORMANCE.**

The period of performance of this MOU shall be for the term set forth in the grant or contract attached hereto as Exhibit B.

## **ARTICLE IV. COMPENSATION AND MAXIMUM COST.**

In full and complete consideration of the Districts' performance under this MOU, each District shall be reimbursed for allowable costs incurred in providing the work required pursuant to this MOU and specifically as set forth in Exhibit F hereto, which is incorporated by reference.

MOU expenditures shall be in accordance with Exhibit F. Minor variances of less than 10% are allowable if authorized by the applicable grant or contract and approved in writing prior to the work being performed.

## **ARTICLE V. PAYMENT.**

The District awarded the grant or contract shall be responsible for making payments pursuant thereto. Payment to the Districts shall be made within thirty (30) days upon receipt and approval by the Executive Director identified in Article II above provided receipt of funds from the specific grant or contract and an approved invoice is presented for payment showing approved payment categories, expenditures for the period covered by the invoice, and remaining balance.

All invoices must be submitted to the Executive Director of the District awarded the applicable grant or contract and contain the following certification statement: "I certify that all expenditures reported (or payment requested) are for appropriate purposes and in accordance with the provisions of the MOU and applicable grant or contract." All invoices must be signed by the designated contact person or his or her designee on behalf of District seeking reimbursement or payment.

All invoices, including a final invoice, shall be submitted prior to expiration of the applicable grant or contract.

## **ARTICLE VI. REPORTING**

Each District will submit quarterly progress reports to the Executive Director of the District awarded the applicable grant or contract, whether or not required by a grant or contract that include work for which a Districts seeks reimbursement. The quarterly progress reports shall be submitted to the other Districts and as required by the grant or contract. Quarterly progress reports may be submitted by email, unless otherwise requested by another District.

If requested in writing, a District shall promptly, within seven (7) days, provide additional information deemed necessary by another District for quarterly progress report purposes.

In addition, and if applicable, each District shall prepare, submit, and implement a specific plan for the activities funded by the grant or contract attached hereto as Exhibit B. This specific plan shall be submitted to the other Districts with the first invoice and be referenced in quarterly progress reports.

## **ARTICLE VII. OWNERSHIP OF PROPERTY AND WORK PRODUCT.**

The Districts agree that the District awarded the grant or contract shall own and be entitled to any physical or intellectual property furnished pursuant to this MOU. All documents, records, apparatus, equipment and other physical or intellectual property furnished by the respective Districts or produced by a District or others at said District's direction in connection with the attached grant or contract, will be and remain the sole property of the designated District.

## **ARTICLE VIII. CONFIDENTIALITY.**

The Districts acknowledge that during the performance of this MOU, each District (and its employees and agents) may have access to and become acquainted with various confidential matters, proprietary information, innovations, processes, information records and specifications owned by and/or used by the other Districts in connection with the operation of its business including, without limitation, business processes, as well as strategic planning, marketing and financial operations and methods, trade secrets, customer, lists, accounts and procedures. The Districts and their employees and agents will not disclose any confidential information, directly or indirectly, or use any of the confidential information in any manner, either during the term of this MOU or at any time thereafter, except as required in the course of carrying out this MOU or as required by law. The provisions of this paragraph shall survive the termination of the MOU and the obligation of confidentiality shall remain in force for three (3) years from the date of termination of this MOU.

## **ARTICLE IX. FINANCIAL MANAGEMENT SYSTEMS.**

The Districts shall maintain financial management systems during the term of the MOU capable of providing the following associated with any grant, contract or subcontract that is subject to this MOU:

- accurate, current and complete disclosure of the financial activity under this MOU;
- records that identify the source and application of the particular District's funds;
- effective control over and accountability for all funds, property and other assets;
- comparison of actual outlays with budgeted MOU amounts;
- consistency with the applicable regulatory cost principles; and
- accounting records supported by source documentation.

## **ARTICLE X. RECORDS RETENTION AND AUDIT.**

Each District shall have access to and the right to examine and audit directly, during normal business hours, only the pertinent books, documents, papers and records associated with any grant, contract, or subcontract that is subject to this MOU of the other Districts up to a period of ten (10) years beyond the termination of the MOU.

## **ARTICLE XI. HOLD HARMLESS.**

To the fullest extent under the law, each District shall defend, indemnify and hold harmless the other Districts, their officers, employees and agents from and against any and all liability, loss, expense, attorney's fees, or claims for injury or damages arising out of a specific District's performance under this MOU but only in proportion to and to the extent such liability, loss, expense, attorney's fees or claims for injury or damages are caused by or result from the negligent or intentional acts or omissions of the District, its officers, agents or employees.

## **ARTICLE XII. INSURANCE.**

Each District shall, at its sole cost and expense, procure and maintain throughout the term of this MOU, the following insurance coverage:

- A. Comprehensive General Liability insurance providing coverage against claims for Bodily Injury or Death, and Property Damage. Such insurance shall provide protection to the limit of not less than \$2,000,000 per occurrence and \$2,000,000 combined single limit for Bodily Injury and Property Damage.
- B. Workers' Compensation insurance statutory coverage including Employers Liability with limits of not less than \$1,000,000.
- C. Comprehensive Automobile Liability with limits not less than \$1,000,000 each occurrence, combined single limit for Bodily Injury and Property Damage, including coverage for owned, non-owned and hired vehicles.

This insurance coverage shall name the other Districts and each of their directors, officers, agents and employees as additionally insured and shall be sufficient to meet the requirements set forth in the grant or contract attached hereto as Exhibits B and E.

## **ARTICLE XIII. WORKERS' COMPENSATION.**

Each District affirms that it is aware of the provisions of §3700 of the Labor Code, which requires every employer to be insured against liability for workers' compensation or to undertake self- insurance in accordance with the provisions of that code, and each District affirms that it will comply with such provisions before commencing the performance of the work under this MOU.

## **ARTICLE XIV. DRUG-FREE WORKPLACE CERTIFICATION.**

Certification of Compliance: By signing this Agreement, the Districts, their contractors, or subcontractors hereby certify, under penalty of perjury under the laws of State of California, compliance with the requirements of the Drug-Free Workplace Act of 1990 (Government Code 8350 *et seq.*) and have or will provide a drug-free workplace by taking the following actions:

- A. Publish a statement notifying employees, contractors, and subcontractors that unlawful manufacture, distribution, dispensation, possession, or use of a controlled substance is prohibited and specifying actions to be taken against employees, contractors, or subcontractors for violations, as required by Government Code Section 8355(a)(1).
- B. Establish a Drug-Free Awareness Program, as required by Government Code Section 8355(a)(2) to inform employees, contractors, or subcontractors about all

of the following:

1. The danger of drug abuse in the workplace.
  2. Districts' policy of maintaining a drug-free workplace.
  3. Any available counseling, rehabilitation, and employee assistance programs, and
  4. Penalties that may be imposed upon employees, contractors, and subcontractors for drug abuse violations.
- C. Provide, as required by Government Code Sections 8355(a)(3), that every employee, contractor, and/or subcontractor who works under this MOU:
1. Will receive a copy of the Districts' drug-free policy statement.
  2. Will agree to abide by terms of Districts' condition of employment, contract or subcontract.

#### **ARTICLE XV. TERMINATION.**

Each District shall use its best efforts to provide the services required herein at the time and in the manner herein provided. This MOU may be terminated by one or more of the Districts at any time, with cause, upon the giving of thirty (30) days prior written notice to the other Districts. Said notice shall be given as provided in Article XX. In the event of termination, no new contract, grant, or subcontract shall be entered that would be subject to this MOU. Each District shall be entitled to payment for acceptable, allowable and completed work performed under this MOU, and for all non-cancellable obligations made in connection with such work, through the date of termination. Any prepaid, but unearned funds shall be promptly returned to, the appropriate District.

Notwithstanding any termination pursuant to this Article XV or any expiration of the period of performance pursuant to Article III, this MOU shall survive, and the Districts shall continue to perform any contract, grant, or subcontract entered pursuant to this MOU until such time that the contract, grant or subcontract may be validly terminated without causing a breach or undue cost to any District.

#### **ARTICLE XVI. SEVERABILITY.**

In the event that any of the provisions of this MOU are found invalid or unenforceable in whole or in part, all other provisions will nevertheless continue to be valid and enforceable with the invalid or unenforceable parts severed from the remainder of the MOU.

#### **ARTICLE XVII. WAIVER.**

The failure by any District to enforce a breach, default, delay, or omission of any other provisions of this MOU by another District will not be construed as a waiver of any subsequent breach of same or other provisions, nor as a waiver by any other District of the current or future breach, default, delay or omission of any other provisions of this MOU by that District.

## **ARTICLE XVIII. GOOD FAITH MEDIATION.**

In the event a dispute arises out of this MOU, the Districts will attempt to resolve said dispute informally in good faith by way of non-binding mediation. A mediator shall be mutually agreed upon by the Districts. The cost of mediation shall be paid on a prorated basis.

## **ARTICLE XIX. GOVERNING LAW; LABOR CODE.**

This MOU shall be governed by and construed in accordance with Federal law and the laws of the State of California, including, but not limited to, the following California Labor Code prevailing wage requirements as applicable.

- A. The Districts are aware of the requirements of California Labor Code Sections 1720 et seq. and 1770 et seq., which require the payment of prevailing wage rates and the performance of other requirements on certain "public works" and "maintenance" projects ("Prevailing Wage Laws"). If the services are being performed as part of an applicable "public works" or "maintenance" project, as defined by the Prevailing Wage Laws, and if the total compensation is \$1,000 or more, each District agrees to fully comply with such Prevailing Wage Laws. Each District shall defend, indemnify, and hold the other Districts, and their officials, officers, employees, and agents free and harmless from any claims, liabilities, costs, penalties or interest arising out of any failure or alleged failure to comply with the Prevailing Wage Laws. It shall be mandatory upon the Districts and all subcontractors to comply with all California Labor Code provisions, which include but are not limited to prevailing wages (Labor Code Sections 1771, 1774 and 1775), employment of apprentices (Labor Code Section 1777.5), certified payroll records (Labor Code Sections 1771.4 and 1776), hours of labor (Labor Code Sections 1813 and 1815) and debarment of contractors and subcontractors (Labor Code Section 1777.1). The requirement to submit certified payroll records directly to the Labor Commissioner under Labor Code section 1771.4 shall not apply to work performed on a public works project that is exempt pursuant to the small project exemption specified in Labor Code Section 1771.4.
- B. If any portion of the work is being performed as part of an applicable "public works" or "maintenance project, then pursuant to Labor Code Sections 1725.5 and 1771.1, the Districts and all subcontractors performing such services must be registered with the Department of Industrial Relations. The Districts shall maintain registration for the duration of the work performed pursuant to the MOU and require the same of any subcontractors, as applicable. The work under this MOU may also be subject to compliance monitoring and enforcement by the Department of Industrial Relations. It shall be each Districts sole responsibility to comply with all applicable registration and labor compliance requirements. Notwithstanding the foregoing, the Districts registration requirements mandated by Labor Code Sections 1725.5 and 1771.1 shall not apply to work performed on a public works project that is exempt pursuant to the small project exemption specified in Labor Code Sections 1725.5 and 1771.1.



**ARTICLE XX. NOTICES.**

All notices to any party hereunder shall be in writing, signed by the party giving it, and shall be sufficiently given or served, if sent by registered mail or email addressed the parties at their addresses indicated in Exhibit G.

IN WITNESS WHEREOF, the parties have executed this MOU as of the date hereof.

**Resource Conservation District of  
Greater San Diego**

By: \_\_\_\_\_  
Name: Ann Baldrige  
Executive Director

**Mission Resource Conservation District**

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

**Upper San Luis Rey Resource  
Conservation District**

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

**Jurisdictional Boundaries**  
**Exhibit A**

**Grant or Contract  
Exhibit B**

**Scope of Work**  
**Exhibit C**

**Scope of Work  
Exhibit D**

**Subgrant or Subcontract  
Exhibit E**

**MOU Expenditure Requirements**  
**Exhibit F**

**Notices  
Exhibit G**

<b>RCD Contacts</b>	
Resource Conservation District of Greater San Diego County Name: Address: Telephone: Email:	
Mission Resource Conservation District Name: Address: Telephone: Email:	
Upper San Luis Rey Resource Conservation District Name: Address: Telephone: Email:	





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:** July 12, 2023

**Agenda Item 5-2:** Resolution 2023-12 Reassignment of the Services Agreement for employment of the SoCal Hub Coordinator

**Discussion / History:** At the regular RCDGSDC Board meeting on June 14, 2023 the Board authorized the Executive Director to sign a Services Agreement with Carbon Cycle Institute (CCI) regarding funding to employ a Coordinator for the Southern California Soil & Water Hub, of which RCDGSDC is a member. The Southern CA hub is part of a state-wide network of carbon farming hubs supported by CCI and the California Association of Resource Conservation Districts (CARCD). CCI and CARCD collaborated to secure funding for five of the seven hub coordinators across the state and will continue collaboration in support of the network of hub coordinators. In doing so, they will share the responsibility of managing the Service Agreements with the recipients of the hub coordinator funding. CCI and CARCD propose that CARCD takes on responsibility of managing the Service Agreement with RCD, and as such, propose that the existing Service Agreement be transferred to CARCD. Resolution 2023-12 to seek authorization to sign the reassigned agreement is attached.

**Financial Impact:** no immediate impact related to reassignment of the agreement

**Staff Recommendation to Board:** Staff recommends that the Board grant authority to the Executive Director to sign the new Service Agreement with CARCD.

**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 2023-12**

RESOLUTION OF THE BOARD OF DIRECTORS OF THE RESOURCE CONSERVATION DISTRICT OF GREATER SAN DIEGO COUNTY TO TRANSFER SERVICES AGREEMENT FOR EMPLOYING A REGIONAL CARBON FARMING HUB COORDINATOR FROM CARBON CYCLE INSTITUTE (CCI) TO CALIFORNIA ASSOCIATION OF RESOURCE CONSERVATION DISTRICTS (CARCD)

WHEREAS, the Resource Conservation District of Greater San Diego County is part of a Southern California Hub of RCDs working on carbon farming issues, as part of a state-wide network of such hubs,

AND WHEREAS, funding has been secured by CCI and CARCD to hire Regional Hub Coordinators for five regions, including southern California, and one RCD per region will be responsible for employing its hub coordinator,

AND WHEREAS, the Resource Conservation District of Greater San Diego County has been designated by the Southern CA Hub to employ the Hub Coordinator and in doing so, has entered into a Services Agreement with CCI for a total of \$120,000 per year for three years to employ the Hub Coordinator,

AND WHEREAS, the Board of the RCDGSD, at its regular meeting on June 14, 2023, authorized the Executive Director to sign the Services Agreement,

AND WHEREAS, the Services Agreement will now be reassigned from CCI to CARCD with no changes other than to the reimbursement schedule,

NOW, THEREFORE, BE IT RESOLVED that the RCD Board of Directors authorizes the Executive Director to sign the amended Services Agreement with CARCD on behalf of the RCDGSDC.

PASSED AND ADOPTED at the RCD regular meeting held on July 12, 2023 by the following vote:

Ayes:

Nays:

Abstain:

Absent:

Attest:

---

Donald H. Butz, President

---

Joanne Sauerman, Board Clerk

## Services Agreement

This Agreement for Services ("Agreement") is between the California Association of Resource Conservation Districts (CARCD), a California nonprofit public benefit corporation, and the Resource Conservation District of Greater San Diego County (RCDGSDC), on behalf of the Southern California Soil Hub (Hub).

The intent of this Agreement is to increase capacity available to the Hub to accelerate regional planning and coordination, representation in the policy arena, on-the-ground implementation work, and fund development among Hub members, while providing maximum flexibility for the Hub in carrying out the scope of work set forth in this Agreement.

### 1. **Term of Agreement**

This Agreement shall be in effect and binding for both parties for **36** months from the last signature date set forth below. The funds allocated under this Agreement are for the sole purposes of hiring and maintaining a Regional Coordinator for the Hub to successfully execute the Scope of Work contained in paragraph 2 below.

2. **Scope of Work:** The purpose of this Agreement is described in **Attachment A- Statement of Work**. The specific tasks to be carried out by the REGIONAL COORDINATOR with support from the Hub are described in **Attachment A**. Except as otherwise specified in **Attachment A**, RCDGSDC will have responsibility for employee payroll, taxes, insurance, and management oversight for the Regional Coordinator. RCDGSDC will ensure all expenses associated with IT, equipment, and travel are covered for the Regional Coordinator.

(a) **Reporting:** RCDGSDC, working with their Hub leadership, will submit quarterly progress reports and a mid-year report on this project to CARCD. RCDGSDC will also be responsible for submitting reporting documentation to CARCD as needed to meet grant requirements. Reporting templates and submission instructions will be provided by CARCD once the Agreement is signed.

3. **Method and Time of Payment:** So long as conditions of Paragraph 4 are met, CARCD will disburse \$360,000 over three years in monthly installments of \$10,000 to RCDGSDC. RCDGSDC will use the funds to hire and support a Regional Coordinator on behalf of the Southern California Hub to execute the scope of work contained in Attachment A. The first payment shall be made in August 2023 and continue monthly through the end of this agreement.

4. **Conditions of Payments:** CARCD is relying on a three-year grant from the Patterson Foundation to fund this agreement. Payments from the Patterson grant occur annually in January 2023, 2024, and 2025. The first payment has been received and enables CARCD to make monthly payments under this agreement through August 2024. CARCD payments past August 2024 are conditioned on receipt of sufficient grant funds from the Patterson Foundation in 2024 and 2025.

5. **Status of RCDGSDC:** Nothing in this Agreement is intended or should be construed to create a partnership, joint venture, or employee-employer relationship between CARCD and RCDGSDC. RCDGSDC will take no position with respect to or on any tax return or application for benefits, or in any proceeding directly or indirectly involving CARCD. RCDGSDC is not the agent of CARCD and is not authorized and must not represent to any third party that RCDGSDC is authorized to make any commitment or otherwise act on behalf of CARCD.

Without limiting the generality of the foregoing:

(a) **Benefits and Contributions.** The employees or agents of RCDGSDC are not entitled to or eligible for any benefits that CARCD may make available to its employees, such as group insurance or retirement benefits. CARCD will not withhold or make payments for social security, make unemployment insurance or disability insurance contributions, or obtain workers' compensation insurance on behalf of RCDGSDC. If, notwithstanding the foregoing, an employee or agent of the RCDGSDC is reclassified as an employee of CARCD by the United States Internal Revenue Service, the U.S. Department of Labor or any other federal or state agency as a result of any administrative or judicial proceeding, RCDGSDC agrees that the employees or agents of RCDGSDC will not, as a result of such reclassification, be entitled to or eligible for, on either a prospective or retrospective basis, any employee benefits under any plans of programs established or maintained by CARCD.

(b) **Taxes.** RCDGSDC is solely responsible for filing all tax returns and submitting all payments as required by any federal, state, or local tax authority arising from the payment of fees to RCDGSDC under this Agreement and agrees to do so in a timely manner. If applicable, CARCD will report the fees paid to the RCDGSDC under this Agreement by filing Form 1099-MISC with the Internal Revenue Service as required by law.

(c) **Compliance with Law.** RCDGSDC will comply with all applicable federal, state and local laws, including laws requiring the payment of taxes, such as income and employment taxes, and social security, disability and other

contributions.

(d) **Records of Compliance.** If requested, the RCD will provide appropriate records to demonstrate compliance with the terms and conditions set forth in this Agreement.

6. **Indemnification:** Each party shall indemnify and hold the other party, its employees, agents and representatives free and harmless from and against all claims, losses, liability and expense (including reasonable attorneys' fees) arising from the indemnifying party's breach of this Agreement or from such indemnifying party's carrying out its obligations under this Agreement, except to the extent that such claim, loss, liability or expense is determined to have been caused by the sole negligence or willful misconduct of the party seeking to be indemnified.

7. **Limitation of Liability:** IN NO EVENT WILL EITHER PARTY BE LIABLE TO THE OTHER PARTY FOR ANY CONSEQUENTIAL, INDIRECT, EXEMPLARY OR PUNITIVE, SPECIAL OR INCIDENTAL DAMAGES ARISING FROM OR RELATED TO THIS AGREEMENT.

8. **Notices:** Any notice required or permitted by this Agreement shall be in writing and shall be deemed given when personally delivered or when deposited in any United States mail with first class postage paid addressed to the other party at the address set forth after that party's name on the signature page of this Agreement. Either party may change its address for receipt of notices by giving notice of such change to the other party.

9. **Intellectual Property:** Title and full ownership rights of intellectual property developed under this Agreement shall at all times remain with CCI, CARCD, and Hub RCDs, unless otherwise agreed to in writing. Guidance and rules on development and use of shared intellectual property will be developed and agreed upon by all parties.

10. **Entire Agreement; Amendments:** This Agreement is the final, complete and the exclusive agreement of the parties as to the subject matter hereof and supersedes and merges all prior or contemporaneous communications or understandings between the parties. No amendment of this Agreement, including Attachment A, will be effective unless in writing and signed by the parties.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the last signature date set forth below.

**California Association of Resource Conservation Districts:**

\_\_\_\_\_  
Cam Tredennick, Executive Director

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Ann Baldrige, Executive Director

\_\_\_\_\_  
Date

## Attachment A

### SCOPE OF WORK (SOW) Southern California Soil Hub July 2023-July 2026

#### Background:

Concurrence Forms must be signed and submitted by each participating RCD of the Hub prior to Agreement execution.

**Regional Coordination of Capacity Building, Planning and Implementation.** Regional Coordinators will form the backbone of capacity building, planning and implementation efforts in each region. Regional Coordinators will organize regional needs assessments and develop and help execute regional implementation plans (see below), including coordinating farmer-to-farmer demonstration networks, educational events, outreach and communications efforts, fund development, on-farm planning and implementation, and Hub representation in policy development at the local/regional and state levels.

**Regional Needs Assessments.** Foundational to the Hubs' approach for scaling up carbon farming will be completion of comprehensive regional needs assessments. Needs assessments will document existing programs, resources, and staffing capacity, and identify gaps in technical knowledge and expertise, resources and/or services. *Landscape-scale carbon farming analyses and extensive producer engagement activities will be conducted for each hub region* to quantify carbon sequestration opportunities, with detailed information on associated conservation practice types, potential adoption rates, and implementation costs to shape local, regional and state markets, planning, and program and policy development. Extensive outreach to producer groups and industry leaders, along with local and regional food systems organizers, local government, resource agencies and other stakeholders will be conducted to identify current and emerging needs, innovations, and climate initiatives that can be leveraged to support carbon farm planning and implementation. *Regional technical advisory committees* will be established to ensure broad-based representation and integration of existing efforts in the development of 5-year regional plans.

**Hub Regional Implementation (Business) Plans.** Identifying and integrating all available opportunities to scale transformations in our food and agricultural systems from the ground up will require a tremendous amount of planning and coordination. To ensure collective actions to scale carbon farming are targeted, effective, and deploy resources in an equitable and cost-effective manner, **5-year regional implementation plans** will be developed setting out comprehensive strategies to fill gaps in resource allocation,

technical assistance, and expertise and to prioritize and guide investments in agricultural climate solutions at the farm, regional, and state scale.

**State Policy/Programs and Policy Maker Education.** CCI, CARCD, and The Climate Center will launch a coordinated statewide strategy, in partnership with the Hubs, to educate elected officials and key state agencies on the climate mitigation and resilience work underway in their districts through our local and regional conservation partnerships, and the level and scope of state investments needed to scale carbon farming/regenerative agriculture as a critical element of the state's climate change mitigation strategy. The partners will collectively participate in shaping the Natural and Working Lands (NWL) Scoping Plan and State's Climate Smart Land Strategy (2023-2024), including establishing an ambitious 2030 (and 2038 and 2045) climate target for working lands (including agriculture) and shaping the key strategies, priority actions, and investments to reach this target, being lead by the California Natural Resources Agency (CNRA). The landscape-scale assessments of carbon sequestration opportunity conducted by the Hubs, coupled with extensive producer stakeholder engagement and implementation planning, will serve as a critical foundation and roadmap for the NWL Scoping Plan process.

The Hubs, working in partnership with CCI and CARCD, will also organize RCDs and their agricultural constituencies in outreaching to and educating state and federal agencies on the importance of building local and regional planning capacity through our existing agricultural conservation partnerships (e.g., RCDs, Cooperative Extension, and USDA-NRCS District Offices). CCI and CARCD will develop customized outreach materials and assist in sponsoring agricultural field tours for and arranging office visits with elected officials covering all 38 counties. The Hubs, CCI, and CARCD will attend all of the CA Department of Food and Agriculture (CDFA) Office of Environmental Farming and Innovation quarterly meetings and provide stakeholder feedback on CDFA Climate-Smart Agricultural Programs, focused on how their investments can support scaling carbon farming/regenerative agriculture at the local level. The partners will meet with key staff at CNRA on the valuable work and capacity needs of RCDs and their partners across the state.

**Private and Public Fund Development Strategy.** CCI, CARCD, and the Hubs will work to secure public sector climate investments to continue building local and regional capacity, including funding for non-RCD regional conservation partners, and for scaling on-farm carbon farm planning and implementation. Regional planning grant proposals will be submitted to the Department of Conservation's Sustainable Agricultural Lands Conservation Grant Program; the new Climate-Smart Land Management Grant Program; the Strategic Growth Council's Regional Climate Collaborative Grant Program; and, the Governor's Office of Planning and Research's new Integrated Climate Adaptation and Resiliency Grant Program. New USDA Natural Resources Conservation Service funding programs for Regional Conservation Partnerships will also be leveraged. State funding support for carbon farm planning and implementation will be secured through CDFA's Climate-Smart Agriculture grant programs and its new Conservation Agriculture Planning



Grant Program through regional, multi-RCD block grant applications. We will continue to secure implementation funding through various state agencies, including the Wildlife Conservation Board, Department of Water Resources, CDFA's Healthy Soils Program, and CalRecycle. We also expect to secure support from new and refined state programs that will be developed as part of the NWL Scoping Plan process (see **State Policy** above).

**Purpose:**

The Regional Coordinator will help establish a Regional Carbon Farming/Soil Hub with Hub RCDs that includes deep engagement with local and regional agricultural conservation partners, agricultural producers and associations, and other stakeholders. Assess regional carbon sequestration potential on agricultural lands and increase the technical and financial capacity of Hub RCDs and partners to scale agricultural climate solutions in California.

**Objectives:**

Organize a regional needs assessment and develop and execute a regional implementation plan based on carbon sequestration potential; oversee and coordinate farmer-to-farmer demonstration networks, educational events, outreach and communications efforts, fund development, on-farm planning and implementation, and Hub representation in policy development at the local/regional and state levels; and work with CCI and CARCD to launch a coordinated statewide, legislative strategy, including organizing tours for elected officials.

Phase I:

1. Develop a framework and strategic work plan for establishing and sustaining a Regional Hub. Components of this framework will include the following:
  - Develop strong partnerships with other agricultural conservation organizations; local, state, and federal government; agricultural associations and producer groups; and other stakeholders.
  - Identify and to the extent possible quantify opportunities to enhance carbon capture in terrestrial plant biomass and soil organic matter on working landscapes within the region, including a list of potential practices, acreage and environmental co-benefits (ecosystem services).
  - Recognize and describe possible limiting factors and foreseeable challenges relating to economics, cultural beliefs, regulations, outreach, education and access to technical and financial assistance.
  - Specify additional technical expertise and financial needs of Hub RCDs.
  - Brainstorm future funding avenues for Phase II and long-term sustainability of biological carbon sequestration projects including connecting with local and regional GHG reduction efforts.

2. Increase the technical and financial capacity of RCDs to scale agricultural climate solutions, including:

- Submit regional grant proposals to build RCD technical capacity.
- Work with CARCD and CCI to execute on a statewide legislative outreach strategy and provide input on state and federal conservation program development.

### **CCI and CARCD MATCH**

CCI and CARCD staff will provide on-going training, education, support to the Regional Coordinator; assist with regional needs assessment, landscape-scale carbon sequestration assessments, and 5-yr implementation plan development; statewide coordination of Regional Carbon Farming Hub Network; and legislative outreach strategy.

### **BUDGET**

Regional Carbon Farming Hub Regional Coordinator (salary/benefits/other expenses.)	\$120,000.00
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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:** July 12, 2023

**Agenda Item 5-4:** New Community Garden Assistant Position

**Discussion / History:** We have recently been awarded a grant from the Community Food Fund through the San Diego Foundation to develop more community engagement at the Tijuana River Valley Community Garden. This grant will require more focus from Daniela, our Garden Coordinator, and will create a need for additional assistance with general garden maintenance tasks such as mowing, weeding, and minor repairs. The grant's budget includes eight hours for support staff and we propose to use these funds to hire a Community Garden Assistant to support Daniela with maintenance. The proposed position is part time, 12-16 hours per week. The grant duration is 18 months.

**Financial Impact:** Pay range for this position is \$18-\$20 per hour. Eight hours per week will be covered by the Community Food grant, with the remaining hours covered by garden rent.

**Staff Recommendation to Board:** Staff recommends that the Board approve this new position.



**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)**

## **Position Description**

### **COMMUNITY GARDEN ASSISTANT**

\$18 - \$20 per hour  
12-16 hours per week

The Resource Conservation District (RCD) of Greater San Diego County aims to protect, conserve, and restore natural resources through information, education, and technical assistance. We work across the majority of San Diego County on a variety of programs, including fire prevention and education, watershed education, school garden support, promotion of pollinator habitat, management of two large community gardens and a regenerative farm.

Through management of two community gardens in San Diego's South Bay – the Tijuana River Valley (TRV) Community Garden and the Sweetwater Community Garden – the RCD facilitates space for local residents to engage in growing their own fruits and vegetables while spending time in nature in a communal setting. We support garden members to maximize production by conserving natural resources such as soil, water, and protecting beneficial wildlife.

We are seeking a Community Garden Assistant who is passionate about agriculture and conservation, to maintaining communal areas of both gardens and the hedgerow at the TRV Community Garden.

### **Position Responsibilities:**

- Maintain communal areas, pathways, fenceline and hedgerows free of weeds.
- Manage green waste bin for capacity and contamination.
- Conduct repairs of irrigation system as needed.
- Assist with organizing and participate in garden events and workdays.
- Serve as an RCD liaison with garden members and refer questions to the relevant staffperson.
- Assist Garden Coordinator with additional tasks as needed.

### **Essential Qualifications**

- Desire to embrace the mission of the RCD to protect and conserve natural resources.
- Ability to lift a minimum of 50 pounds and perform physical tasks required for maintenance and monitoring of the Demonstration Site.
- Be in possession of a current California's Driver's License and auto insurance, as well as reliable transportation and experience in first aid.
- Must be willing to maintain a flexible work schedule, including occasional weekend work.
- Ability to work independently in an outdoor setting during various weather conditions.
- Experience with communication and interpersonal skills.
- Experience using Microsoft programs such as Excel and Word.

*Conserving Our Natural Resources*



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### Desired Qualifications

- Farming/gardening experience including composting, efficient irrigation systems, vegetable and fruit tree care, and natural pest management practices.
- A practical understanding of:
  - Principles and practices of sustainable agriculture, including principles of soil health water conservation, and integrated pest management.
  - Common farm equipment, including tractors, tillage implements, mowers, seeders, etc.
  - Plumbing and irrigation system installation, repair, and scheduling.
- Spanish fluency or proficiency.

### Compensation and Benefits:

- After successful completion of a 90-day probationary period:
  - Participation in RCD 457 retirement plan
  - Phone stipend of \$50 per month
  - Pro-rated holidays and paid time off (PTO). At full time, employees receive thirteen paid holidays and thirteen days of PTO in the first year of service, rising to eighteen days of PTO after the first year.

**Start date:** August 2023

**Schedule and location:** Working hours are generally flexible within normal business hours (between 8AM – 5PM), with occasional events outside of normal working hours. Work is on-site, with weekly visits to each community garden. The main RCD office is located in Lakeside, and the community gardens are located in Bonita and Nestor in San Diego’s South Bay.

**To apply:** Please send your resume and cover letter explaining your interest in and qualifications for this position to Joel Kramer, Agricultural Specialist, at [ag@rcdsandiego.org](mailto:ag@rcdsandiego.org) with “Community Garden Assistant” in the subject line by **Monday July 31, 2023**. For additional information, please contact the RCD by phone at (619) 562 - 0096 or visit our website at <http://www.rcdsandiego.org>.

The RCD is an equal opportunity employer. We consider qualified applicants for employment without regard to race, religion, color, national origin, ancestry, age, sex, gender, gender identity, gender expression, sexual orientation, genetic information, medical condition, disability, marital status, or protected veteran.

*Conserving Our Natural Resources*

# SUCCESSES · STRUGGLES · SUPPORT

Activity Highlights for June 2023  
Prepared for Board Meeting on 7/12/23

## SUCCESSSES

### Executive Director:

- Continued to hold regular check-ins with staff and bi-weekly office staff meetings.
- Continued working at the farm regularly to attend farm staff meetings and connect with staff.
- Working with Chris Kelley to develop a salary scale for all RCD positions.
- Disseminated information to staff about the Board-approved performance stipends for 2022 and cost of living increase.
- Submitted a proposal to renew our indirect cost rate.
- Supported staff members with grant application planning and writing.
- Participated in calls with various partners regarding our fire prevention / forest health, agriculture, and pollinator programs, including a meeting of partners involved in our Working Lands for Pollinators program.
- Collaborated with Mission RCD to prepare documents for the County Water Authority's Agricultural Water Management Program.
- Attended and presented at a SANDAG Regional Habitat Taskforce meeting.
- With Board President Don Butz, met with representatives from US Navy and Department of Defense to discuss collaboration on a potential Sentinel Landscapes project.
- Worked with legal counsel to finalize revisions to and the master MOU between the three San Diego County RCDs to participants of the LAFCO RCD Ad Hoc Committee.
- Participated in a second meeting with County Parks and Department of General Services to discuss the Wild Willow Farm lease.
- Working with staff to develop a set of scenarios for future programmatic and infrastructure plans and investments at Wild Willow Farm.
- Continued to work with staff and SoCal RCDs to develop the SoCal Soil & Water Hub and prepare to recruit a Hub Coordinator.
- Worked with Bizhaven to finalize a Heat Illness Prevention plan and organize two trainings on the Emergency Action Plan.
- Participated in a meeting and site visit with the Volcan Mountain Foundation to discuss supporting them as CEQA lead for their forest health projects.

### PROGRAM REPORTS

#### Port

- Worked with Girl Scouts of San Diego to schedule a community presentation with a summer camp in July.
- Submitted the Q4 Report to the Port of San Diego.
- Worked on recruiting the upcoming watershed intern.

- Started creating promotional materials for the upcoming school year.
- Finalized the job description for a new Environmental Educator who will be working on this program.

### **Pollinators**

- Working Lands for Pollinators
  - 4 site visits including new Earth Discovery Institute team member on the field team, Lyla Shoening (photos attached).
  - Held internal meeting to discuss structure of Working Lands program now that funding is coming from multiple sources (Wildlife Conservation Board and CDFA).
- CDFA Pollinator Habitat Program
  - Received fully executed agreement for grant!
  - Connected with UC Cooperative Extension advisor, Eric Middleton, regarding support with future integrated pest management training required for Working Lands grant recipients.
- General
  - [SDPA Summer Newsletter](#)
  - Worked two mornings at the SD County Fair guiding elementary school students through pollinator scavenger hunts around Sunflower Farms.
  - Finalized the MJV/CARCD Monarch Block Grant and submitted the report.

### **Sweetwater Community Garden**

- Hosted our second Master Gardener's Beginning Vegetable Gardening Course on 6/3/23, attended by nine gardeners.
- Held three Technical Assistance appointments with garden members.
- Edited and updated the Terms of Use in preparation for lease renewals.
- 1 move in, 1 move out.
- 176 rented plots.

### **Tijuana River Valley Community Garden**

- One non-renewal.
- 2 Move ins.
- 8 Available plots to rent.

### **Agriculture Department**

#### **Soil Health and Farmer / Rancher TA**

- Irrigation evaluations conducted at three farms.
- Irrigation Technician received field training at Cal Poly SLO Irrigation Training and Research Center.
- Ag Specialist spoke on panel at County Ag Weights and Measures Water Quality workshop.
- Contacted Healthy Soils grant recipients for update on practice implementation and requested extensions for two producers.
- Initiated Conservation Planning Grant and held meeting with Carbon Farm Planners for scheduling and requirements, including farms in Upper San Luis Rey.
- Initiated Farm to School Grant and held initial planning meeting for grant activities and purchases with Wild Willow Farm staff.



- Monthly announcements ([June edition](#)) sent to 280 recipients including ~150 farmers and ranchers. Announcements translated to Spanish and shared with Latino-serving organizations.

#### **CA Dept of Water Resources (Prop 84)**

- Directed City of San Diego and San Diego River Foundation on final reporting and post-performance reporting.

#### **US Natural Resources Conservation Service**

- Edited conservation practices guides for five NRCS practices including soil carbon amendment, cover cropping in vineyards, hedgerow planting, mulching and nutrient management.
- Conducted site assessment and soil sample for Papa Jo's farm in Jamul and Rancho Guejito in San Pasqual to assess eligibility for NRCS EQIP.
- Reviewed gaps in outreach to underserved producers and communities, including ranchers, agriculture students, tribes, and Latinos.
- Participated in quarterly office hours with CARCD.

#### **Zero Foodprint**

- Conducted verification site visit at Reyes Vineyards.

#### **RCD General**

- Ag Specialist received training in Team Development from Nonprofit Solutions.
- Farm Conservation Advisor passed Pest Control Advisor exam with licenses in Vertebrate Pests and Insects, Mites, and Other Invertebrates.
- Participated in monthly Community Ag Table meeting.
- Participated in Rancho Jamul field day organized by SDMMMP.
- Participated in Young Farmers and Ranchers tour of Sorenson Nursery in Ramona.
- Met with SD Food System Alliance and Farmlink following federal award for Land, Capital, and Market Access Program.
- Technical Assistant took CSU Humboldt class on Rangeland Plants.
- Conservation Advisor attended North Coast Soil Hub training on Biochar as a Soil Amendment.
- Circulated Ag Planning partner support letter with top ten policy recommendations.
- Standardized format for producer contact database and cross-referenced with internal contacts.
- Standardized format for soil carbon database and cross-referenced with internal contacts.
- Participated in County of San Diego Carbon Farming Focus Group.
- Collected youth opportunities for email announcement with Education Program Manager.
- Tabled at County Fair with US Forest Service.
- Presented the scholarship awards to our winners at the board meeting on June 14.

#### **Forestry + Fire Prevention Department**

##### **Forestry + Fire Prevention General**

- Working with CAL FIRE staff to draft guidelines for the Pilot Community Block Grant.

- Finalized initial recruitment package for next cohort of Native American Conservation Corps (NACC) Program and began outreach. We have a commitment from CA State Parks to develop a direct funding agreement to continue the program for the next 3-5 years.
- Hosted a booth at the Intertribal Earth Day Event hosted at La Jolla Campground in partnership with 8 local Tribes. 39 groups hosted booths to share environmental information with the 458 attendees.
- Confirmed our Fellow for the next cohort of Grizzly Corps Fellowship.
- Continuing to build the East Grade (Palomar) Collaborative, recently engaged Cal Fire to help with project scope and treatment identification.
- Working with Ventura County RCD on the California Wildfire Conference on October 24-26, 2023.

#### **CAL FIRE Forest Health**

- Completed a contract amendment to extend the completion date one year.
- Work has started on the Palomar Land & Cattle property; progress is going very well.
- Have a new grant manager arranging for a site visit.

#### **DOC- RFFC Program**

- Continuing to meet with our SoCal Collaborative group, participate in statewide meetings and communicate with local contributors regularly.
- Completed our grant amendment, adding an additional \$3.15M to our program budget.
- Working on subcontract amendments with project partners.
- Participating in the planning committee for the Sept. Oak Woodlands Forest Gathering Event at La Jolla Indian Reservation.
- Supported La Jolla Band with oak tree planting at the La Jolla campground.

#### **FSC General**

- Working with County Fire to develop a CWPP Process document for public use.
- Submitted a grant application for CA FSC Defensible Space grant.
- Working with Elfin Forest Harmony Grove as a fiscal sponsor for the Capacity Building CA FSC Grant, it closes on 6/30.
- Hosted a FSC Coffee Chat with a presentation on volunteer resources like the US Marines, Navy, Team Rubicon, and others, who can support FSCs with outreach and chipper events.
- Participated in County Coordinator monthly check-ins, regional meetings, and GIS networking training.
- Met with Lakeside FSC to update their logo, MOU, and bylaws as they prepare to submit an updated FSC application.
- 2023 Alvarado Estates CWPP was approved, signed, and published on our website.
- Supported Ramona West End and Alpine/Viejias FSCs by providing handouts and swag for their Wildfire Safety Fair booths.

#### **DSAP & Chipping Programs**

- Completed a follow-up visit with one of our contractors to assess the quality of DSAP work being completed.

- Conducting work in Jamul, Alpine, El Cajon, and Descanso with our SDRC funds. Work was completed on Palomar Mountain through our SDG&E funds and began in Ranchita, Warner Springs, and Santa Ysabel.
- Updated waiting list maps and started to organize reports for our fuels grants.
- Met with RCD of Santa Monica Mountains and Ventura Regional FSC to discuss their home ignition zone assessment programs as we begin to build ours.

### **GrizzlyCorps**

- GrizzlyCorps June Cohort Training: End of Year Planning & Graduation Prep
- GrizzlyCorps guest speakers: Dr. Jade Sasser- Navigating Emotions and Mental Health in the Movement for Climate Justice; Nell Green Nysten- A Core Water Management Challenge for California's drought
- Working on PBA and GSOB toolkits, PBA StoryMap
- Working on graduation presentations

### Tasks + Outreach-related:

- GSOB site visit at the Inland Empire RCD
- Oak tree planting in La Jolla Campground
- ArcGIS phone call with Joel Kramer
- Volunteered at the Point Loma Native Plant Garden
- Zoom webinar on Data Equity Primer (Data for People June Session)
- La Jolla Intertribal Earth Day event
- PBA StoryMap to-be reviewed by agency folk (BIA, USFS, CALFIRE), then edited by Ashleyann after GrizzlyCorps Graduation Presentation

### Education from GrizzlyCorps program:

- ID Oak Restoration with Earth Discovery
- UCANR Invasive Species Lunchtime Talk Zoom webinars
- GrizzlyCorps interview workshop
- Cleveland National Forest tabling at the San Diego County Fair
- CNRA Zoom Webinar-What's happening with 30x30 California? Checking in on the Movement to Protect and Restore Nature Across California
- UCB Fidelity training

### **Wild Willow Farm**

- Finished the Spring session of Farm School.
- Worked with an external educator to host the Healing Power of Roses Workshop on June 25.
- Coordinated with two new external educators for workshops in the coming months.
- Wrote and sent out one Wild Willow Farm Newsletter.
- Worked on creating a venue rental agreement for the farm.
- Created waivers and emergency contact lists for external educators.
- Started the summer Beekeeping series started on June 24.
- Met with Climate Science Alliance to plan their workshop dates on July 15 and July 22.
- Met with a woman from a local coffee shop who wants to begin donating coffee grounds for compost.

- Donated 100lbs of produce to Urban Street Angels, a non-profit who work to support youth at-risk of houselessness, sourcing partners to help curb food waste by donating produce not sold on Saturdays.
- Over \$1,400 in wholesale flower sales
- Averaging ~\$150/wk at the farmstand each Saturday
- Sold over 40lbs of apricots to Foodshed
- Education:
  - Spring farm school completed
  - Summer beekeeping courses started
  - Local herbalist hosted a medicinal rose workshop
- Field Trips: Almost 150 children visited the farm via field trips in June.

## • STRUGGLES •

- None at this time

## • NEWSLETTERS •

- Forestry and Fire: [Fire Safe Council Newsletter](#)
- AG Outreach: [June Farmer & Rancher Newsletter](#)
- Wild Willow Farm Newsletter - <https://www.wildwillowfarm.org/so/68OWc992N?languageTag=en>

## • UPCOMING EVENTS •

- Emergency Action Plan Training: 07/05
- Beekeeping 102: Beehive Building and Intro to Carpentry: 7/8
- ESRI conference: 07/10-07/14
- FSC General Meeting: 7/13
- Hosting Climate Science Alliance at Wild Willow: 7/15 and 7/22
- GrizzlyCorps graduation presentations: 07/10 and 07/19
- Rangeland Management Advisory Committee: 7/17
- Julian SDG&E Wildfire Safety Fair: 7/29
- USDA SoCal Wildfire Crisis Planning Data Workshop: 7/26
- SANDAG Regional Planning Meeting: 7/27
- CA Wildfire and Forest Resilience Task Force Meeting: 8/29
- RFFC SoCal Convening in Riverside: 9/13

**RCD STAFF – June 2023**

Ann Baldrige, Executive Director	Heather Marlow, Director of Forestry & Fire Prevention Projects
Chris Kelley, Financial Director	Gregg Cady, Conservation Farm Advisor
Sierra Reiss, Education Manager	Cheyenne Piacenza, Farm Manager
Rachel Lloyd, Accounting Clerk	Joel Kramer, Agricultural Specialist
Stan Hill, Forestry & Fire Prevention Project Manager	Andy Williamson, Irrigation Technician
Erik Rodriguez, Farm Operations Manager	Morgan Graves, Fire Prevention & Forestry Coordinator
Juliann "JJ" Tidwell, Farmer	Joannaluz "Joanna" Parra, Farmer
Kim Hanson, Field Trip & Volunteer Coordinator	Paul Maschka, Regenerative Farming Educator
Codi Hale, Outreach Coordinator	Joanne Sauerma, Office Coordinator
Elizabeth Garcia, Ag Technician	Daniela Mejia, Community Garden Coordinator
Carolina Guia, Grizzly Corps Fellow	Ashleyann Bacay, Grizzly Corps Fellow

**RCD / FSC GRANT STATUS**

**CURRENT GRANT ACTIVITY – JUNE 2023**

**ITEM 6-2a**

<b>Grant Applications Submitted</b>	<b>Program</b>	<b>Amount \$</b>	<b>Notes / Updates</b>
CDFA Healthy Soils TA	Ag Department	\$56,000	To partner with Zero Food Print on their block grant application. If successful, we will provide TA to farmers in our district.
CA Fire Safe Council	Defensible Space Assistance – Forestry & Fire Prevention	\$500,000	Working with community FSCs, Urban Corps, and Go Patriot to implement defensible space support in targeted communities.
Dept of Conservation – Climate Smart Working Lands	Agriculture Dept	\$1M	Submitted in partnership with SD County – our share, if funded, will be \$1m of the \$2M request. Submitted 5/8/23
Western SARE	Agriculture Dept	\$19,000	Supporting agave establishment in SD County with lead applicant, UC Davis.
NRCS-IERCD	Post-disaster recovery	\$30,000	Program links farmers and ranchers to resources to recuperate their land following a natural disaster
CARCD USDA Equity in Conservation Outreach Block Grant	Agriculture dept	\$45,000	Outreach to underserved farmers
Community Enhancement Program	Pollinator Health	\$5,000	Funding to support Pollinator Week events and staff time, submitted 2/17/23
USDA – Urban Agriculture and Innovative Production	Agriculture dept	\$349,532.61	Submitted 3/27/23 to support innovative methods of urban agriculture
<b>Grants Currently Working On</b>	<b>Program</b>	<b>Amount \$</b>	<b>Notes</b>
NRCS-CARCD	Forestry & Fire Prevention	\$300,000	Three-year grant to fund a full-time forester or similar position to support forest management plans and other planning work.
USDA Local Meat Processing	Agriculture dept	\$87,000	Supporting a \$1.1m application from KCW Custom Processing to develop a mobile slaughter and processing facility. RCD will provide outreach and TA.
CARCD block grant – CDFA SWEEP	Agriculture dept	TBD	Funding for staff time to provide technical assistance to farmers and ranchers in applying for SWEEP
Wildlife Conservation Board	Habitat restoration planning grant	\$580,000	Project in collaboration with the Green Infrastructure Consortium and Otay River valley Regional Park, RCD as lead partner. Preapplication approved, invited to full proposal
<b>Recent Grants Awarded</b>	<b>Program</b>	<b>Amount \$</b>	<b>Notes</b>
ARPA – SD County	Wild Willow Farm	TBD	Free field trips for local youth, \$96k requested
NRCS CA – Contribution Agreement	Agriculture Dept	\$150,000	Funding to support technical assistance to farmers & ranchers and to refer to NRCS programs.
Community Food Fund, San Diego Foundation	Community Gardens	\$100,000	Original request for \$187k, part funded to support TRV Community Garden.

CDFA Underserved Producers Economic Relief (CUSP)	Agriculture dept	\$87,000	Grant to build on 2021 funding by capitalizing on existing relationships and reputation to support underserved farmers to access funds and resources post-disaster.
CAFF	Wild Willow Farm	\$15,000	Post-flooding economic relief
DOC	RFFC Program Round III and Opportunity Fund - Wildfire Resiliency	\$3.15M	Recent amendment approved to combine Round III and Opportunity Fund with Round our II grant.
CARCD – WCB block grant	Pollinator Health	\$356,515	Five-year grant to CARCD and sub-awarded to RCDs. Awarded 1/13/23
CDFA Pollinator Habitat Program	Funds to support implementation of pollinator habitat on working lands	\$339k	Submitted 11/23/22, Awarded March 2023
Community Enhancement Program	Wild Willow Farm	\$9,491	Spring event at the farm, submitted 1/6/23, awarded March 2023
CDFA Planning Grant	Funding to support conservation planning with farmers and ranchers, including carbon farm planning	\$249,700	Joint proposal with Regional Carbon Farming Hub partners (Mission and Inland Empire RCDs). Announced 2/2/22
SDG&E Safety Partners	Defensible Space Assistance Program	\$20K	Support to our North County communities not within SDRC boundaries.
Climate Cycle Institute	Regional Carbon Farming Hub	\$360,000	Three years of funding to hire a Coordinator for the Southern CA Carbon Farming Hub (awaiting agreement)
County Coordinator Grant – CAFSC	FSC technical assistance, CWPPs, capacity building	\$175k	Submitted 11/15/22, Awarded January 2023
Subcontract from Food Shed	Agriculture - carbon farm plans	\$40,000	Subcontract is part of Food Shed’s recently awarded USDA Climate Smart Commodities grant (Dec 2022) – awaiting subcontractor agreement
SDG&E	Fuels Reduction	\$1.2M	New budget amount for 2023; renewable annual budget for 5 years
<b>Grants Denied / Cancelled</b>	<b>Program</b>	<b>Amount \$</b>	<b>Notes</b>
CALFIRE Forest Health	Round 2 of the “Saving San Diego’s Last Mixed Conifer Forest”	\$6m	Denied April 2023
Community Wildfire Defense Fund	USFS – Implementation of County CWPP projects, including chipping and DSAP	\$4.93m	Denied March 2023
CDFA Beginning Farmer and Farm Worker Training Program	Grazing apprenticeship program with Good Shepherds	\$994,239	Denied October 2022
CDFA Specialty Crop Block Grant	Crop Swap program for avocado growers to switch to more disease and/or drought resistant crops or varieties	\$498,064	Pre-proposal not invited for full proposal December 2022

**RC FOUNDATION GRANT STATUS**

**CURRENT GRANT ACTIVITY – JUNE 2023**

**ITEM 6-2b**

<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>
CDFA – Farm to School, Track 4	Wild Willow Farm	\$150,000	Funding to develop a Farm to School field to supply produce to Sweetwater Union High School District for school consumption and nutrition education programs.
Hervey Family Fund	Wild Willow Farm	\$20,592	Funding to review the CSA model and promote to / engage the local community
Hervey Family Fund	Wild Willow Farm	\$10,000	Donation via SD Foundation, December 2022
SDG&E	Wild Willow Farm	\$3,000	Contribution for hosting a corporate volunteer event
SDG&E Environmental Champions 2022-23	Pollinator health	\$7,500	Program to promote native milkweed and host an event to swap tropical milkweed plants for a native plants
Collins Aerospace	Wild Willow Farm Donation	\$1,300	Staff Field Day Donation 2022
One Tree Planted	Arbor Day tree planting	\$2,500	Wild Willow Farm 2022
SD Foundation- H. House Family Fund	Wild Willow Farm	\$10,000	Direct support gift through SD Foundation 4/2022
SDG&E Environmental Champions 2021-22	Build and distribute garden boxes to South Bay families	\$7,500	Funding for vegetable or pollinator gardening container gardening workshops and supplies.
<b>Grants Denied / Cancelled</b>	<b>Program</b>	<b>Amount \$</b>	<b>Notes</b>
SD City Council - CPPS	Pollinator health	\$6,715	Program to promote native milkweed and host a San Diego Pollinator Week program of events.
SD City Council - CPPS	Wild Willow Farm Field trips	\$5,250	10 free field trips for schools in neighboring communities, plus some additional supplies.