RESOURCE CONSERVATION DISTRICT
Greater San Diego County

Board of Directors Meeting, November 10, 2026

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RESOURCE CONSERVATION DISTRICT OF GREATER SAN DIEGO COUNTY
11769 Waterhill Road ● Lakeside, CA 92040
Phone: 619-562-0096 ● Fax: 619-562-4799
www.rcdsandiego.org ● www.firesafesdcounty.org

REGULAR BOARD MEETING AGENDA

Tuesday, November 10, 2026, 10:00am
Resource Conservation District of Greater San Diego County Office
11769 Waterhill Road, Lakeside CA 92040
Link for remote participants: https://us02web.zoom.us/j/82512128155
meeting ID: 825 1212 8155

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, INTRODUCTIONS

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

3. PUBLIC COMMENT
Public may comment on non-agenda items at this time. 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. PRESENTATION OF AUDIT by Paul Kaymark and Stacey Macias, Nigro & Nigro
Supporting documents enclosed in this agenda packet

5. CONSENT CALENDAR
- **5-1** Approval of Regular Meeting Minutes of October 13, 2026
- **5-2** Note and file monthly Treasurer's Reports for September 2026
- **5-3** Approve monthly expenses for October 2026

6. STAFF PRESENTATION: Liz Valdez will present on RCD Irrigation Programs

7. BOARD ACTION AND DISCUSSION ITEMS
- **7-1** Discuss/Approve: Resolution 2026-27 Authorization to Enter into a Memorandum of Understanding with Carbon Cycle Institute
- **7-2** Review/Adopt: 2025-26 Audit

8. STAFF AND OTHER REPORTS
- **8-1** Executive Director's Staff Report (attached)
- **8-2** Grant Status Spreadsheets (attached)

9. OTHER AGENCY, DIRECTOR, ASSOC DIRECTOR, COMMITTEE, AND ASSOCIATION REPORTS
- **9-1** CARCD Report
- **9-2** Director/Assoc. Director and Other Activity or Committee Reports
- **9-3** NRCS Report

10. AGENDA SETTING

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11. 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.

UPCOMING EVENTS		
RCD Regular Board meeting	December 8, 2026	RCD Office
FSC General Board Meeting	November 5, 2026, 10:30 – 12:30	
See public events in staff report for upcoming events the RCD is hosting or participating in		

RCD Board of Directors – October 2026

Don Butz, President

Marilyn Huntamer, Vice President
Maggie Sleeper, Director
Diane Moss, Director
Neil Meyer, Director
Michael McGrath, Director

Associate Directors

Stephen Fillmore, Ofelia Lichtenheld, Jo MacKenzie, Jesh Taucher

RCD STAFF – October 2026	
Ann Baldridge, Executive Director	Chris Kelley, Financial Director
Heather Cady, Director of Forestry & Fire Prevention	Vacant, Agriculture Department Director
Morgan Dioli, Forestry & Fire Prevention Program Manager	Stan Hill, Forestry & Fire Prevention Projects Manager
Alaina Makowski, Forestry Technical Advisor	Brian Gallagher, Forestry & Wildfire Resilience Program Coordinator
Rachel Petitt, SoCal Soil & Water Hub Coordinator (shared position)	Elizabeth Garcia, Ag Programs Coordinator
Daniela Mejia, Community Garden Coordinator	Elizabeth Valdez, Technical Assistant
Areli Perez, Education Manager	Paul Maschka, Regenerative Farming Educator
Joanne Sauerman, Office Coordinator	John Hendra, Staff Accountant
Aidan Ryan, Education & Outreach Coordinator	MC Moazed, Habitat Programs Manager

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REGULAR BOARD MEETING MINUTES

Tuesday, October 13, 2026, 10:00am
Resource Conservation District of Greater San Diego County Office
11769 Waterhill Road, Lakeside CA 92040
Link for remote participants: https://us02web.zoom.us/j/82512128155
meeting ID: 825 1212 8155

DIRECTORS PRESENT:	Don Butz, Neil Meyer, Diane Moss, Marilyn Huntamer
DIRECTORS ABSENT:	Maggie Sleeper, Mike McGrath
VACANCIES:	One
ASSOC. DIRECTORS PRESENT:	Jeshua Taucher
ASSOC. DIRECTORS ABSENT:	Stephen Fillmore, Jo Mackenzie, Ofelia Lichtenfeld
OTHERS PRESENT:	Ann Baldridge, Heather Cady, Chris Kelley, Steve Boehmer, Joanne Sauerman, Travis Alexander; online: Celine Morales, Michael Miller, RM (unknown) Lani Lutar

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- CALL TO ORDER 10:05AM

2. ADDITIONS/CHANGES TO THE AGENDA (GOV. CODE 54954.2 (B))
Request to move Board Action item 6-6 to first item as Lani Lutar was traveling and limited on time.
Motion(Moss/Meyer)approve to move item: Butz, Huntamer, Meyer, Moss Absent: Sleeper, McGrath

3. PUBLIC COMMENT
Public may comment on non-agenda items at this time. Public may comment on agenda items when they are discussed. Speakers are asked to limit comments to three minutes. (Gov. Code 54954.3(a)).
No public speaker slips or online comment requests

4. **CONSENT CALENDAR**
4-1 Approval of Regular Meeting Minutes of September 8, 2026
4-2 Note and file monthly Treasurer's Reports for August 2026
4-3 Approve monthly expenses for September 2026
Motion (Huntamer/Meyer) to accept Consent Calendar. Approved unanimously: Butz, Huntamer, Meyer, Moss Absent: Sleeper, McGrath

5. STAFF PRESENTATION
Heather Cady provided a presentation on the Fire Summit and Fire Safe Council Volunteer Awards

6. BOARD ACTION AND DISCUSSION ITEMS
6-6 Discuss/Approve: Resolution 2026-25 LAFCO Letter of Intent
Motion (Huntamer/Meyer) to sign LAFCO Letter of Intent and resolution; Approved unanimously: Butz, Huntamer, Meyer, Moss Absent: Sleeper, McGrath
6-1 Discuss/Approve: Resolution 2026-22 Adoption of MOU to join Weed Management Area

Motion (Meyer/Huntamer) approved to join Weed Management Area; Approved unanimously: Butz, Huntamer, Meyer, Moss; Absent: Sleeper, McGrath

6-2 Discuss/Approve: Voting delegate for CARCD Conference

Motion (Huntamer/Moss) Neil Meyer selected as voting delegate at CARCD conference; Approved unanimously: Butz, Huntamer, Meyer, Moss; Absent: Sleeper, McGrath

6-3 Discuss/Approve: Update to RCD signature block

Motion (Moss/Huntamer) updated signature block approved unanimously: Butz, Huntamer, Meyer, Moss; Absent: Sleeper, McGrath

6-4 Discuss/Approve: Resolution 2026-23 CEQA for Encino Conservancy project

Motion (Meyer/Huntamer) Approve Filing CEQA Notice of Exemption; Approved unanimously: Butz, Huntamer, Meyer, Moss; Absent: Sleeper, McGrath

6-5 Discuss/Approve: Resolution 2026-24 Revision of Reappointed Board Member seat numbers and term dates

Motion (Huntamer/Moss) Correction to Board Directors seat and term dates sent to the County for reappointment of directors; Approved unanimously: Butz, Huntamer, Meyer, Moss; Absent: Sleeper, McGrath

6-7 Discuss/Approve: Resolution 2026-26 Ratification of NRCS Agreement

Motion (Huntamer/Meyer) to approved ratification of NRCS Agreement; Approved unanimously: Butz, Huntamer, Meyer, Moss; Absent Sleeper, McGrath

7. STAFF AND OTHER REPORTS

7-1 Executive Director's Staff Report (attached)

7-2 Grant Status Spreadsheets (attached)

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

8-1 CARCD Report: Executive Director Ann Baldridge gave CARCD updates.

8-2 Director/Assoc. Director and Other Activity or Committee Reports

8-3 NRCS Report: Celine Morales, District Conservationist, could not provide update due to online technical difficulties.

9. AGENDA SETTING

10. CLOSED SESSION

10-1 PUBLIC EMPLOYEE EVALUATION – Government Code Section 54957

Title: Executive Director Evaluation- **Direction given, no action taken**

11. ADJOURNMENT

Repectfully Submitted,

Joanne Sauerman, Board Clerk

RCD of Greater San Diego County
Profit Loss Budget vs. Actual
September 2026

	Jul '26 - Sep '26	Preliminary Budget	$ Over Budget	% of Budget	Final Budget
Ordinary Income/Expense					
Income					
40000 · Grant Income Restricted					
40041 · CDFA SWEEP TA 23-0684-000	24,570.32	33,360.90	-8,790.58	73.65%	37,851.21
40047 · USFS 2024 Girl Scouts Camp Winaka	31,227.13	106,650.11	-75,422.98	29.28%	123,997.70
40048 · PMCDHTR USDA Forest Service	0.00	77,774.05	-77,774.05	0.0%	25,618.12
40049 · CA Strategic Growth Council	1,215.09	32,636.01	-31,420.92	3.72%	35,242.36
40050 · CARCD WCB	22,248.80	126,808.62	-104,559.82	17.55%	153,442.45
40051 · Sweetwater Union HSD MOU	38,599.09	171,236.23	-132,637.14	22.54%	187,985.69
40052 · County of San Diego Regional Cohesive	20,676.82	60,593.01	-39,916.19	34.12%	39,284.04
40053 · DOC RFFC Round IIA	279,021.39	729,651.31	-450,629.92	38.24%	669,477.28
40054 · NRCS Irrigation Evaluations	0.00	11,462.92	-11,462.92	0.0%	37,480.14
40056 · CDFA PHP	3,617.11	158,701.57	-155,084.46	2.28%	231,240.82
40057 · WCB Rare Butterflies WC-2587HP	4,279.22	150,394.15	-146,114.93	2.85%	160,315.42
40058 · CARCD Carbon Hub Coordinator	25,082.72	33,498.38	-8,415.66	74.88%	63,149.06
40059 · DOC Climate Smart Land Management	130,317.80	501,010.85	-370,693.05	26.01%	556,018.11
40061 · CARCD NRCS Forestry TA	17,969.89	76,132.72	-58,162.83	23.6%	81,007.84
40096 · Ecological Farmer Training Program	4,030.45	0.00	4,030.45	100.0%	12,211.84
40116 · WCB Wildlife Conservation Board Otay Planning	10,640.34	17,016.36	-6,376.02	62.53%	22,601.21
40120 · Port	7,398.82	16,100.00	-8,701.18	45.96%	16,100.00
40124 · CalFire Southern CA Regional Block Grant	203,880.39	3,294,967.98	-3,091,087.59	6.19%	3,555,250.67
40146 · SDG&E Fuels MOU	253,398.76	682,248.31	-428,849.55	37.14%	760,776.45
42005 · BLM Hermes Butterfly/Zoo (account reserved)	34,433.15	170,687.64	-136,254.49	20.17%	168,843.36
42022 · CalFire County Coordinator	44,903.38	19,296.30	25,607.08	232.71%	143,400.56
Total 40000 · Grant Income Restricted	1,157,510.67	6,470,227.42	-5,312,716.75	17.89%	7,081,294.33
45000 · Income Unrestricted Community Gardens					
45191 · Sweetwater Community Garden	13,563.45	66,116.50	-52,553.05	20.51%	59,324.00
	13,563.45	66,116.50	-52,553.05	20.51%	59,324.00
45000 · Income - Unrestricted					
45010 · Rent - San Diego River Conserva	10,041.00	40,164.00	-30,123.00	25.0%	40,164.00
45020 · Donations, Awards & Scholarship	50.00	250.00	-200.00	20.0%	250.00
45030 · Rebates and Refunds	403.34	2,000.00	-1,596.66	20.17%	2,000.00
45040 · CLASS & LAIF Interest Income	25,302.25	85,000.00	-59,697.75	29.77%	85,000.00
45080 · US Bank Interest	76.39	205.00	-128.61	37.26%	205.00
45090 · Tax Assessments	126,010.02	485,000.00	-358,989.98	25.98%	485,000.00
45095 · Redevelopment Revenue City Tax	0.00	12,000.00	-12,000.00	0.0%	12,000.00
45100 · Miscellaneous Income	1,211.00	3,000.00	-1,789.00	40.37%	3,000.00
45200 · Fee for Service	200.00	10,000.00	-9,800.00	2.0%	10,000.00
45505 · Payroll & Benefits Offset	106,375.40	340,000.00	-233,624.60	31.29%	340,000.00
Total 45000 · Income - Unrestricted	269,669.40	977,619.00	-707,949.60	27.58%	977,619.00
Total Income	1,440,743.52	7,513,962.92	-6,073,219.40	19.17%	8,118,237.33
Expense					
50000 · Grant Expenses Restricted					
50041 · CDFA SWEEP TA 23-0684-000	21,380.29	27,543.08	-6,162.79	77.63%	31,106.09
50047 · USFS 2024 Girl Scouts Camp Winaka	27,881.37	95,223.31	-67,341.94	29.28%	110,712.23
50048 · PMCDHTR USDA Forest Service	0.00	70,124.02	-70,124.02	0.0%	23,742.46
50049 · CA Strategic Growth Council	1,101.79	29,139.19	-28,037.40	3.78%	31,867.15
50050 · CARCD WCB	19,198.61	110,595.28	-91,396.67	17.36%	133,666.87
50051 · Sweetwater Union HSD MOU	32,165.91	142,696.86	-110,530.95	22.54%	156,654.75
50052 · County of SD Regional Cohesive	18,461.46	54,100.91	-35,639.45	34.12%	35,075.04
50053 · DOC RFFC Round IIA	256,009.28	647,082.19	-391,072.91	39.56%	594,068.58
50054 · NRCS Irrigation Evaluation	0.00	10,234.76	-10,234.76	0.0%	31,233.38
50056 · CDFA PHP	2,893.69	155,365.79	-152,472.10	1.86%	227,299.46
50057 · WCB Rare Butterflies WC-2587HP	3,566.02	141,095.13	-137,529.11	2.53%	150,413.96
50058 · Carbon Hub Coordinator	22,862.23	30,075.79	-7,213.56	76.02%	56,446.12
50059 · DOC Climate Smart Land Management	116,355.23	447,331.16	-330,975.93	26.01%	496,444.81
50061 · CARCD NRCS Forestry TA	16,336.26	58,135.73	-41,799.47	28.1%	60,194.27
50096 · Ecological Farmer Training Program	3,358.71	0.00	3,358.71	100.0%	10,176.87
50116 · WCB Wildlife Conservation Board	10,640.34	17,042.42	-6,402.08	62.43%	22,601.21
50120 · Port	6,433.76	14,000.00	-7,566.24	45.96%	14,000.00
50124 · CalFire Forest Health Round II	185,445.84	2,995,425.40	-2,809,979.56	6.19%	3,232,046.03
50146 · SDG&E Fuels MOU	224,648.92	575,690.22	-351,041.30	39.02%	633,458.41
52005 · BLM Hermes Butterfly/Zoo (account reserved)	30,743.88	159,113.97	-128,370.09	19.32%	157,862.25
52022 · CalFire County Coordinator	40,092.33	17,228.84	22,863.49	232.71%	128,036.34
Total 50000 · Grant Expenses Restricted					
53000 · Expenses Unrestricted	1,039,575.92	5,797,244.05	-4,757,668.13	17.93%	6,337,106.28
53005 · Advertising	2,584.23	3,000.00	-415.77	86.14%	3,000.00
53035 · Processing Fees	1,124.10	3,000.00	-1,875.90	37.47%	3,000.00
53040 · Bank Fees	650.11	7,000.00	-6,349.89	9.29%	7,000.00
53050 · Depreciation	6,910.14	27,640.00	-20,729.86	25.0%	27,640.00
53060 · Donations, Awards & Scholarship	1,527.26	15,000.00	-13,472.74	10.18%	15,000.00
53070 · Dues & Memberships	7,650.00	12,000.00	-4,350.00	63.75%	12,000.00
53075 · Subscriptions	3,803.18	5,000.00	-1,196.82	76.06%	6,800.00
53080 · Equipment Leases	822.57	3,500.00	-2,677.43	23.5%	3,500.00
53090 · Sponsorships	2,500.00	10,000.00	-7,500.00	25.0%	10,000.00
53100 · Automobile					
53110 · Fuel	-437.37	1,000.00	-1,437.37	-43.74%	1,000.00
53120 · Repairs & Maintenance	584.06	5,000.00	-4,415.94	11.68%	5,000.00
Total 53100 · Automobile	146.69	6,000.00	-5,853.31	2.45%	6,000.00
53200 · Unrestricted Expenses Community Gardens					
53291 · Sweetwater Garden	31,979.86	59,032.59	-27,052.73	54.17%	49,436.67
	31,979.86	59,032.59	-27,052.73	54.17%	49,436.67

RCD of Greater San Diego County
Profit Loss Budget vs. Actual
September 2026

53900 · Insurance					
53910 · Auto & General Liability	17,811.76	75,000.00	-57,188.24	23.75%	75,000.00
53920 · In Leiu of Health Insurance	56,374.59	230,566.00	-174,191.41	24.45%	230,566.00
53930 · Workers Compensation	5,131.73	15,000.00	-9,868.27	34.21%	15,000.00
Total 53900 · Insurance	79,318.08	320,566.00	-241,247.92	24.74%	320,566.00
54000 · Outside Services					
54010 · Facility Maintenance & Repairs	2,063.00	15,000.00	-12,937.00	13.75%	45,000.00
54020 · Janitorial	1,737.72	8,000.00	-6,262.28	21.72%	8,000.00
54030 · Landscaping	3,095.34	12,000.00	-8,904.66	25.8%	12,000.00
54040 · Payroll Processing Fees	919.07	4,000.00	-3,080.93	22.98%	4,000.00
54050 · Pest Control	0.00	100.00	-100.00	0.0%	100.00
54060 · Website & Computer Maintenance	12,714.50	70,000.00	-57,285.50	18.16%	70,000.00
Total 54000 · Outside Services	20,529.63	109,100.00	-88,570.37	18.82%	139,100.00
54070 · Permits & Fees	0.00	100.00	-100.00	0.0%	100.00
54080 · Postage	42.61	400.00	-357.39	10.65%	400.00
54090 · Printing	437.15	750.00	-312.85	58.29%	750.00
55000 · Professional Services					
55010 · Accounting Fees	7,000.00	13,500.00	-6,500.00	51.85%	13,500.00
55020 · Legal Fees	7,200.00	35,500.00	-28,300.00	20.28%	35,500.00
55030 · Professional Services - Other	21,972.32	90,000.00	-68,027.68	24.41%	90,000.00
Total 55000 · Professional Services	36,172.32	139,000.00	-102,827.68	26.02%	139,000.00
57000 · Supplies					
57100 · Conservation Garden & Education	82.24	5,000.00	-4,917.76	1.65%	5,000.00
57150 · Discretionary Projects	15,322.42	50,000.00	-34,677.58	30.65%	50,000.00
57175 · Outreach Supplies	80.97				5,000.00
57200 · Office Supplies	1,848.42	7,500.00	-5,651.58	24.65%	7,500.00
57250 · Team Building & Incentives	125.29	1,500.00	-1,374.71	8.35%	1,500.00
57255 · Staff Uniforms & Merchandise	1,213.40	2,000.00	-786.60	60.67%	2,000.00
57275 · Field Staff All Weather Gear	222.67	0.00	222.67	100.0%	5,000.00
57300 · Office General	954.36	1,500.00	-545.64	63.62%	1,500.00
Total 57000 · Supplies	19,849.77	67,500.00	-47,650.23	29.41%	77,500.00
59000 · Utilities					
59100 · Gas & Electric	5,073.64	16,000.00	-10,926.36	31.71%	16,000.00
59200 · Sewer	811.93	1,250.00	-438.07	64.95%	1,250.00
59300 · Trash	3,101.74	9,000.00	-5,898.26	34.46%	9,000.00
59400 · Water	507.27	1,500.00	-992.73	33.82%	1,500.00
59500 · Telephones	5,026.53	25,000.00	-19,973.47	20.11%	25,000.00
Total 59000 · Utilities	14,521.11	52,750.00	-38,228.89	27.53%	52,750.00
65000 · Travel and Meetings					
65310 · Training	1,119.37	5,000.00	-3,880.63	22.39%	5,000.00
65315 · Professional Development - Conferences	1,832.21	0.00	1,832.21	100.0%	20,000.00
65320 · Travel Transportation Flights & Mileage	1,172.85	20,500.00	-19,327.15	5.72%	10,000.00
65325 · Hotel Lodging	962.03	6,000.00	-5,037.97	16.03%	15,000.00
65330 · Travel Meals	686.66	3,000.00	-2,313.34	22.89%	3,000.00
Total 65000 · Travel and Meetings	5,773.12	34,500.00	-28,726.88	16.73%	53,000.00
66000 · Payroll Expenses					
66100 · Gross Payroll	169,110.95	538,500.00	-369,389.05	31.4%	538,500.00
66200 · Payroll Taxes	41,903.37	150,000.00	-108,096.63	27.94%	150,000.00
Total 66000 · Payroll Expenses	211,014.32	688,500.00	-477,485.68	30.65%	688,500.00
Total Expenses Unrestricted	447,356.25	1,564,338.59	-1,116,982.34	28.6%	1,615,042.67
Total Expense	1,486,932.17	7,361,582.64	-5,874,650.47	20.2%	7,952,148.95
Net Ordinary Income	-46,188.65	152,380.28	-198,568.93	-30.31%	166,088.38
Net Income	-46,188.65	152,380.28	-198,568.93	-30.31%	166,088.38

Changes from Preliminary Budget to Final Board Approved Budget - Finance Director's Notes

Footnote	Reference		
		Preliminary Board Approved Budget Net Income for 2026-2027	**$ 152,380.28**
1		Added to net income to account for remaining grant balances at fiscal year end. Preliminary budget reflected grant balances at 3/31/26. The net effect to income after this adjustment is an additional $53,657.77 during FY 2026-2027.	$ 53,657.77
2		CARCD NRCS Equity Grant that was expected to end in 7/2026, ended in 6/2026 resulting in reduction to projected Net Income of <$1,228.16> for FY 2026-2027.	$ (1,228.16)
3		Added Ecological Farmer Training Program not included in Preliminary Budget resulting in an additional $2,034.97 in net income for FY 2026-2027.	$ 2,034.97
4		CalFire County Coordinator Grant was extended and additional funds were granted resulting in additional $13,296.76 in net income for FY 2026-2027.	$ 13,296.76
5		Added $1,800 to RCD Unrestricted Expense #53075 Subscriptions to cover cost of Doc Access Platform designed to make our website more accessible.	$ (1,800.00)
6		Increased Facilities Repairs and Maintenance line by $30,000 in anticipation of completing the office remodel. (These funds, if used this fiscal year will be allocated from our Capital Improvements Reserve).	$ (30,000.00)
7		New budget line item added to Unrestricted Expenses for $5,000 at the request of the Outreach Department to cover the cost of items used to table events for the RCD (ie: Tables, Banners, Table Clothes, Canopies,Promotional materials.)	$ (5,000.00)
8		New budget line item added to Unrestricted Expenses $5,000 at Ann's request for Field Gear. This new line item will allow for staff who work in the field to access weather-proof gear and clothing specific to those working in the field.	$ (5,000.00)
9		New budget line item added to Unrestricted Expenses $20,000 for Professional Development. These funds are partially reallocated from the Travel line item and additional funding was added to ensure all interested staff and board members can attend conferences this year in the event that a grant does not cover these expenses. New Account #65315	$ (20,000.00)
10		Reduced Unrestricted Expense for Travel by $10,500 to move amount previously intended for conferences out of this travel category and into the new Professional Development account.	$ 10,500.00
11		Increased Unrestricted Travel Lodging Expense by $9,000 to ensure that board and staff who wish to attend conferences are covered to attend, even if they do not have a grant that will cover their hotel.	$ (9,000.00)
12	2026-26	New Grant NRCS269104XXXXC010 Two year grant for $99,947. Adjustment accounts for expected net income for 2026-2027.	$ 6,246.76
		Final Board Approved Budget 2026-2027 >	$ 166,088.38

RCD of Greater San Diego County
Balance Sheet
As of September 30, 2026

	9/30/2026
ASSETS	
Current Assets	
Checking/Savings	
10000 · US Bank Checking	136,801.61
10020 · Petty Cash	201.01
10030 · LAIF	14,150.89
10040 · CLASS	2,817,677.27
Total Checking/Savings	2,968,830.78
Accounts Receivable	
12000 · Accounts Receivable	
12001 · RCD Foundation	0.00
12002 · County of SD Regional Cohesive	27,746.81
12003 · USFWS	0.00
12004 · Foodshed Farm School	503.29
12008 · Sweetwater Union High School	38,599.09
12011 · CARCD	65,301.45
12012 · CalFire County Coordinator	0.00
12013 · CDFA SWEEP TA	45,186.68
12019 · DOC RFFC Round IIA	279,021.39
12020 · Fire Safe Council of San Diego	62.36
12021 · San Diego River Conservancy	3,347.00
12026 · Miscellaneous Receivables	65.25
12027 · San Diego Gas & Electric	0.00
12029 · WCB Rare Butterflies WC-2587HP	4,672.99
12030 · Port District	4,025.00
12031 · WCB Wildlife Conservation Board	49,325.79
12032 · Parks NACC	0.00
12033 · Girl Scout Camp Winaka	31,227.12
12034 · PMCDHTR USDA Forest Service	0.00
12037 · CalFire Southern CA Wildfire Resilience Pla	311,844.50
12041 · DOC Climate Smart Land Management	130,317.80
12042 · CA Strategic Growth Council	934.66
12046 · CDFA PHP	3,617.11
12050 · BLM Hemes Copper Butterfly	34,433.15
12090 · Sweetwater Community Garden	3,751.28
12550 · Accrued Interest Receivable	10,515.83
Total 12000 · Accounts Receivable	1,044,498.55
Total Accounts Receivable	1,044,498.55
Other Current Assets	
12005 · Undeposited Funds	190.00
12500 · Lease Recievable	104,853.00
12600 · Property Tax Receivable	1,915.41
13000 · Prepaid Expenses	86,109.37
Total Other Current Assets	193,067.78
Total Current Assets	4,206,397.11
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	-608,218.38
Total 14000 · Accumulated Depreciation	709,349.93
Total Fixed Assets	709,349.93
TOTAL ASSETS	**4,915,747.04**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	

RCD of Greater San Diego County
Balance Sheet
As of September 30, 2026

	9/30/2026
Accounts Payable	
20000 · Accounts Payable	301,531.52
Total Accounts Payable	301,531.52
Other Current Liabilities	
20100· RCF Foundation Payable	22,034.75
20200· FSCSDC Payable	17,314.66
21000· Deferred Compensation	-0.01
21010· Refundable Deposits on Garden Plots	14,850.00
21020 · Deferred Revenue	513,926.44
21045 · Accounts Payable Accrual	-20,000.00
21060 · Vacation Accrual	64,952.83
25000 · DIR Leases	91,546.00
Total Other Current Liabilities	704,624.67
Total Current Liabilities	1,006,156.19
Total Liabilities	1,006,156.19
Equity	
30000 · Administration Operations Reserve	1,820,000.00
30020 · Capital Improvements Facility Reserve	100,000.00
30030 · Economic Stability Reserve	130,000.00
30040 · Technology Reserve	28,000.00
30080 · Discretionary Project Reserve	50,000.00
30091 · Fleet Reserve	50,000.00
30092 · General Fund Balance	571,292.60
30093 · Investment in Fixed Assets	865,461.00
32000 · Retained Earnings 2026	341,025.90
Net Income	-46,188.65
Total Equity	3,909,590.85
TOTAL LIABILITIES & EQUITY	**4,915,747.04**

RCD of Greater San Diego County
Profit & Loss
September 30, 2026

	September '26
Ordinary Income/Expense	
Income	
40000 · Grant Income Restricted	
40041 · CDFA SWEEP TA 23-0684-000	6,225.32
40047 · USFS 2024 Girl Scouts Camp Winaka	30,996.00
40048 · PMCDHTR USDA Forest Service	0.00
40049 · CA Strategic Growth Council	280.43
40050 · CARCD WCB	9,916.14
40051 · Sweetwater Union HSD MOU	10,726.50
40052 · County of SD Regional Cohesive	17,867.28
40053 · DOC RFFC Round IIA	148,478.35
40056 · CDFA PHP	1,856.42
40057 · WCB Rare Butterflies WC-2587HP	2,999.47
40058 · CARCD Carbon Hub Coordinator	7,237.06
40059 · DOC Climate Smart Land Management	34,543.33
40061 · CARCD NRCS Forestry TA	4,524.34
40096 · Ecological Farmer Training	0.00
40116 · WCB Wildlife Conservation Board	2,029.38
40120 · Port	4,715.48
40124 · CalFire Southern CA Wildfire Res	176,405.49
40146 · SDG&E Fuels MOU	111,603.77
42005 · BLM Hermes Copper Butterfly	17,786.62
42022 · CalFire County Coordinator	10,007.58
Total 40000 · Grant Income Restricted	598,198.96
45000 · Income Unrestricted Community Gardens	
45191 · Sweetwater Community Garden	7,060.45
Total 45000 · Income Unrestricted WWF/Gardens	7,060.45
45000 · Income - Unrestricted	
45010 · Rent	3,347.00
45020 · Donations	0.00
45030 · Rebates & Refunds	0.00
45040 · LAIF & CLASS Interest	9,078.98
45080 · US Bank Interest	29.28
45090 · Tax Assessments	10,000.00
45095 · Redevelopment Revenue	0.00
45100 · Misc Income	1,211.00
45200 · Fee for Service	0.00
45505 · Payroll & Benefits Offset	30,691.61
Total 45000 · Income - Unrestricted	54,357.87
Total Income	659,617.28
Expense	
50000 · Grant Expenses Restricted	
50041 · CDFA SWEEP TA 23-0684	5,202.08
50047 · USFS 2024 Girl Scout Camp Winaka	27,675.00
50048 · PMCDHTR USDA Forest Service	0.00
50049 · CA Strategic Growth Council	255.27
50050 · CARCD WCB	8,921.39
50051 · Sweetwater Union HSD MOU	8,938.75

RCD of Greater San Diego County
Profit & Loss
September 30, 2026

	September '26
50052 · County of San Diego Regional Cohesive	15,952.96
50053 · DOC RFFC Round IIA	140,490.85
50056 · CDFA PHP	1,485.14
50057 · WCB Rare Butterflies	2,499.56
50058 · CARCD Carbon Hub Coordinator	6,579.15
50059 · DOC Climate Smart Land Management	30,842.33
50061 · CARCD NRCS Forestry TA	4,113.03
50096 · Ecological Farmer Training	0.00
50116 · WCB Wildlife Conservation Board	2,029.38
50120 · Port	1,705.99
50124 · CalFire Southern CA Wildfire Res	160,368.64
50146 · SDG&E Fuels MOU	100,901.11
52005 · BLM Hermes Copper Butterfly	15,880.91
52022 · CalFire County Coordinator	8,935.34
Total 50000 · Grant Expenses Restricted	542,776.88
53000 · Expenses Unrestricted	
53005 · Advertising	0.00
53035 · Processing Fees	224.47
53040 · Bank Fees	158.81
53050 · Depreciation	2,303.38
53060 · Donations, Awards & Scholarships	0.00
53070 · Dues & Memberships	0.00
53075 · Subscriptions	646.94
53080 · Equipment Leases	274.19
53090 · Sponsorships	0.00
53100 · Automobile	
53110 · Fuel	-262.49
53120 · Repairs & Maintenance	69.88
Total 53100 · Automobile	-192.61
53200 · Unrestricted Expense Community Gardens	
53291 · Sweetwater Garden	11,174.51
	11,174.51
53900 · Insurance	
53910 · Auto & General Liability	6,373.90
53920 · In Leiu of Health Insurance	12,856.99
53930 · Workers Compensation	3,143.67
Total 53900 · Insurance	22,374.56
54000 · Outside Services	
54010 · Facility Maintenance & Repairs	420.00
54020 · Janitorial	579.24
54030 · Landscaping	1,025.00
54040 · Payroll Processing Fees	344.64
54050 · Pest Control	0.00
54060 · Website & Computer Maintenance	4,553.77
Total 54000 · Outside Services	6,922.65
54070 · Permit	0.00
54080 · Postage	31.75
54090 · Printing	458.89
55000 · Professional Services	

RCD of Greater San Diego County
Profit & Loss
September 30, 2026

	September '26
55010 · Accounting Fees	7,000.00
55020 · Legal Fees	3,390.00
55030 · Professional Services - Other	5,525.00
Total 55000 · Professional Services	15,915.00
57000 · Supplies	
57100 · Conservation Garden & Education	0.00
57150 · Discretionary Projects	3,822.13
57175 · Outreach Supplies	25.00
57200 · Office Supplies	458.53
57250 · Team Building & Incentives	0.00
57255 · Staff Uniforms & Merchandising	1,213.40
57260 · Field Gear - Weatherproof Attire	222.67
57300 · Office General	694.48
Total 57000 · Supplies	6,436.21
59000 · Utilities	
59100 · Gas & Electric	1,453.38
59200 · Sewer	0.00
59300 · Trash	851.85
59400 · Water	0.00
59500 · Telephones	1,429.51
Total 59000 · Utilities	3,734.74
65000 · Travel and Meetings	
65310 · Training	937.37
65315 · Professional Development	673.33
65320 · Travel Transportation, Flights & Mileage	369.58
65325 · Hotel Lodging	962.03
65330 · Travel Meals	286.75
Total 65000 · Travel and Meetings	3,229.06
66000 · Payroll Expenses	
66100 · Gross Payroll	43,938.12
66200 · Payroll Taxes	11,952.83
Total 66000 · Payroll Expenses	55,890.95
Total Expense	672,360.38
Net Ordinary Income	-12,743.10
Net Income	**-12,743.10**

RCD of Greater San Diego County
Statement of Cash Flows
September 30, 2026

	Jul - Sep 26
OPERATING ACTIVITIES	
Net Income	-46,188.65
Adjustments to reconcile Net Income to net cash provided by operations:	
12002 · County of SD Regional Cohesive	28,348.38
12008 · Sweetwater Union High School Di	-8,647.76
12011 · CARCD	9,019.36
12013 · CDFA SWEEP TA 23-0684-000-SG	-24,570.32
12016 · CDFA Planning	25,800.00
12019 · DOC RFFC Round IIA	-11,550.05
12020 · Fire Safe Council of San Diego	-60.88
12021 · San Diego River Conservancy	-3,347.00
12026 · Miscellaneous Receivables	1,592.75
12029 · WCB Rare Butterflies WC-2587HP	-4,279.22
12031 · WCB Wildlife Conservation Board	-4,139.62
12032 · Parks NACC	401,146.66
12033 · Girl Scouts Camp Winacka Fuels	-19,488.32
12034 · PMCDHTR USDA Forest Service	73,367.04
12037 · CalFire Southern CA Wildfire Re	-177,397.61
12041 · DOC Climate Smart Land Mgmt	-18,321.49
12042 · CA Strategic Growth Council La	-561.97
12046 · CDFA PHP	1,694.43
12050 · BLM Hermes Copper Butterfly	-759.75
12090 · Sweetwater Community Garden	-4,130.98
12550 · Accrued Interest Receivable	-7,395.00
13000 · Prepaid Expenses	3,130.56
20000 · Accounts Payable	39,395.36
20100 · Foundation Payable	207.71
20200 · FSCSDC Payable	163.22
21000 · Deferred Compensation	-0.01
21010 · Refundable Deposits on Garden	-1,600.00
21020 · Deferred Revenue	-334,328.75
21045 · Accounts Payable Accrual	-22,930.03
21060 · Vacation Accrual	-12,548.02
Net cash provided by Operating Activities	-118,379.96
INVESTING ACTIVITIES	
14000 · Accumulated Depreciation	6,910.14
Net cash provided by Investing Activities	6,910.14
Net cash increase for period	-111,469.82
Cash at beginning of period	3,080,490.60
Cash at end of period	**2,969,020.78**

RCD of Greater San Diego County
Reconciliation Summary
US Bank-General Checking, Period Ending 9/30/2026

	Sep 30, 26
Beginning Balance	439,936.87
Cleared Transactions	
Checks and Payments - 86 items	-584,510.52
Deposits and Credits - 29 items	411,376.41
Total Cleared Transactions	-173,134.11
Cleared Balance	**266,802.76**
Uncleared Transactions	
Checks and Payments - 36 items	-130,277.43
Deposits and Credits - 1 item	390.00
Total Uncleared Transactions	-129,887.43
Register Balance as of 09/30/2026	**136,915.33**

RCD of Greater San Diego County
Reconciliation Detail
US Bank-General Checking, Period Ending 9/30/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						**439,936.87**
Cleared Transactions						
Checks and Payments - 86 items						
Bill Pmt -Check	08/10/2026	16421	Campo Lake Morena FSC	√	-977.89	-977.89
Check	08/10/2026	16443	Jesus Manuel	√	-100.00	-1,077.89
Bill Pmt -Check	08/17/2026	16460	San Diego Canyonlands AP	√	-40,965.74	-42,043.63
Bill Pmt -Check	08/17/2026	16457	Pope Tree Service	√	-10,000.00	-52,043.63
Bill Pmt -Check	08/17/2026	16463	U.S. Bancorp Service Center, Inc	√	-8,417.79	-60,461.42
Bill Pmt -Check	08/17/2026	16455	Nigro & Nigro	√	-7,000.00	-67,461.42
Bill Pmt -Check	08/17/2026	16448	Arce's Tree Service	√	-2,250.00	-69,711.42
Bill Pmt -Check	08/17/2026	16449	Camille Zimmer	√	-150.00	-69,861.42
Bill Pmt -Check	08/17/2026	16459	Ron Anderson	√	-86.07	-69,947.49
Bill Pmt -Check	08/17/2026	16447	Afton Miller	√	-50.00	-69,997.49
Bill Pmt -Check	08/31/2026	16487	Lincoln Financial	√	-22,132.28	-92,129.77
Bill Pmt -Check	08/31/2026	16490	Responsible Solutions LLC	√	-7,500.00	-99,629.77
Bill Pmt -Check	08/31/2026	16495	Trihydro	√	-6,356.00	-105,985.77
Bill Pmt -Check	08/31/2026	16489	Precision Electric Company	√	-1,418.00	-107,403.77
Bill Pmt -Check	08/31/2026	16477	Classic Landscape & Horticulture	√	-1,025.00	-108,428.77
Bill Pmt -Check	08/31/2026	16488	Pauline Allen AP	√	-917.90	-109,346.67
Bill Pmt -Check	08/31/2026	16479	County of San Diego Sanitation	√	-811.93	-110,158.60
Bill Pmt -Check	08/31/2026	16478	County of San Diego	√	-600.00	-110,758.60
Bill Pmt -Check	08/31/2026	16484	EDCO Disposal Corporation	√	-477.15	-111,235.75
Check	08/31/2026	16494	Somrosmetarayouth Ros	√	-425.00	-111,660.75
Check	08/31/2026	16473	Svetlana Diaz D37	√	-375.00	-112,035.75
Check	08/31/2026	16474	Svetlana Diaz D38	√	-375.00	-112,410.75
Bill Pmt -Check	08/31/2026	16481	Diamond Environmental Services	√	-294.62	-112,705.37
Bill Pmt -Check	08/31/2026	16485	First Citizens Bank	√	-274.19	-112,979.56
Bill Pmt -Check	08/31/2026	16475	Alphaprints	√	-240.00	-113,219.56
Bill Pmt -Check	08/31/2026	16476	Andy Williamson	√	-150.00	-113,369.56
Bill Pmt -Check	08/31/2026	16493	Victoria Mellott	√	-150.00	-113,519.56
Check	08/31/2026	16472	Timothy Schum	√	-100.00	-113,619.56
Bill Pmt -Check	08/31/2026	16480	Culligan Quench	√	-55.38	-113,674.94
General Journal	09/02/2026		Merchant Fees	√	-127.69	-113,802.63
General Journal	09/02/2026		Authnet Gateway	√	-21.00	-113,823.63
General Journal	09/04/2026		ADP Payroll Processing Fees	√	-115.46	-113,939.09
General Journal	09/08/2026		Transfer to CLASS	√	-200,000.00	-313,939.09
General Journal	09/09/2026		Gross Payroll	√	-49,912.03	-363,851.12
Bill Pmt -Check	09/09/2026	16509	San Diego Canyonlands AP	√	-33,150.00	-397,001.12
General Journal	09/09/2026		Payroll Taxes	√	-12,569.99	-409,571.11
Bill Pmt -Check	09/09/2026	16505	Langefels Equipment Co. LLC	√	-8,191.00	-417,762.11
Bill Pmt -Check	09/09/2026	16514	The Pureland Project	√	-5,300.00	-423,062.11
Bill Pmt -Check	09/09/2026	16511	Sweetwater Authority	√	-5,022.58	-428,084.69
Bill Pmt -Check	09/09/2026	16506	Mission Resource Conservation Dis	√	-3,900.00	-431,984.69
Bill Pmt -Check	09/09/2026	16507	Mountains Recreation & Conserva	√	-2,843.96	-434,828.65
Bill Pmt -Check	09/09/2026	16501	Corporate Technologies LLC	√	-990.00	-435,818.65
Bill Pmt -Check	09/09/2026	PD 09/09/26	Ann Baldridge	√	-957.93	-436,776.58
Bill Pmt -Check	09/09/2026	16513	Waste Management	√	-851.85	-437,628.43
Bill Pmt -Check	09/09/2026	PD 09/09/26	Stan Hill	√	-605.13	-438,233.56
Bill Pmt -Check	09/09/2026	16508	Pacific Building Maintenance	√	-579.24	-438,812.80
Bill Pmt -Check	09/09/2026	16504	Lakeside Water District	√	-507.27	-439,320.07
Bill Pmt -Check	09/09/2026	16510	Sharp Business Systems	√	-469.02	-439,789.09
Bill Pmt -Check	09/09/2026	16503	Greater San Diego Air Conditioning	√	-420.00	-440,209.09
Bill Pmt -Check	09/09/2026	PD 09/09/26	Brian Gallagher	√	-380.95	-440,590.04
Bill Pmt -Check	09/09/2026	PD 09/09/26	Morgan Dioli	√	-243.20	-440,833.24
Bill Pmt -Check	09/09/2026	PD 09/09/26	Daniela Mejia	√	-205.51	-441,038.75
Check	09/09/2026	16496	Erick Avila	√	-100.00	-441,138.75
Check	09/09/2026	16499	Svetlana Diaz D38	√	-50.00	-441,188.75
Check	09/09/2026	16498	Svetlana Diaz D37	√	-50.00	-441,238.75
Bill Pmt -Check	09/09/2026	16500	CivicPlus	√	-45.00	-441,283.75
Bill Pmt -Check	09/09/2026	PD 09/09/26	MC Moazed	√	-27.36	-441,311.11
Bill Pmt -Check	09/14/2026	16516	Flor Mora	√	-20,000.00	-461,311.11
Bill Pmt -Check	09/14/2026	16517	San Diego Canyonlands AP	√	-15,943.97	-477,255.08
Bill Pmt -Check	09/14/2026	16515	Dekra-Lite	√	-2,493.34	-479,748.42
Check	09/15/2026		ADP Payroll Processing Fees	√	-158.81	-479,907.23
General Journal	09/15/2026	JE 1043	PayPal Processing Fees	√	-45.27	-479,952.50
Bill Pmt -Check	09/16/2026	16522	SDRMA	√	-21,496.36	-501,448.86
Bill Pmt -Check	09/16/2026	16524	U.S. Bancorp Service Center, Inc	√	-3,283.60	-504,732.46
Bill Pmt -Check	09/16/2026	16521	SDG&E	√	-1,453.38	-506,185.84
Bill Pmt -Check	09/16/2026	16520	Alphaprints	√	-638.96	-506,824.80
Bill Pmt -Check	09/16/2026	16523	Tom Stubberud	√	-72.21	-506,897.01
General Journal	09/18/2026		ADP Payroll Processing Fees	√	-115.46	-507,012.47
Bill Pmt -Check	09/21/2026	16525	Corporate Technologies LLC	√	-3,200.00	-510,212.47
Bill Pmt -Check	09/21/2026	16526	First Citizens Bank	√	-274.19	-510,486.66
Bill Pmt -Check	09/21/2026	16527	Ventura County Clerk & Recorder	√	-50.00	-510,536.66
Bill Pmt -Check	09/21/2026	16528	Ventura County Clerk & Recorder	√	-50.00	-510,586.66
Bill Pmt -Check	09/22/2026	ACH 9.21.26	CA Schools VEBA	√	-5,738.60	-516,325.26
General Journal	09/22/2026		Venmo Fees	√	-18.29	-516,343.55
General Journal	09/22/2026		Venmo Fees	√	-12.22	-516,355.77
General Journal	09/23/2026		Gross Payroll	√	-47,908.56	-564,264.33
General Journal	09/23/2026		Payroll Taxes	√	-12,917.39	-577,181.72
Bill Pmt -Check	09/23/2026	16532	Montecito Journal Media Group LL	√	-5,000.00	-582,181.72
Bill Pmt -Check	09/23/2026	PD 09.23.26	Heather Cady	√	-1,249.92	-583,431.64
Bill Pmt -Check	09/23/2026	PD 09.23.26	Areli Perez	√	-445.21	-583,876.85
Bill Pmt -Check	09/23/2026	PD 09.23.26	Daniela Mejia	√	-234.53	-584,111.38
Bill Pmt -Check	09/23/2026	16530	Isaac Paul	√	-150.00	-584,261.38
Bill Pmt -Check	09/23/2026	PD 09.23.26	Ellie Honan	√	-118.54	-584,379.92

RCD of Greater San Diego County
Reconciliation Detail
US Bank-General Checking, Period Ending 9/30/2026

	Type	Date	Num	Name	Clr	Amount	Balance
	Bill Pmt -Check	09/23/2026	16533	SC Fuels	√	-75.18	-584,455.10
	Bill Pmt -Check	09/23/2026	PD 09.23.26	Joanne Sauerman	√	-30.42	-584,485.52
	Bill Pmt -Check	09/23/2026	PD 09.23.26	Aidan Ryan	√	-25.00	-584,510.52
Total Checks and Payments						-584,510.52	-584,510.52
Deposits and Credits - 29 items							
	Bill Pmt -Check	02/23/2026	15985	Samantha Pinto	√	0.00	0.00
	Bill Pmt -Check	03/16/2026	16053	Tuchon Phoenix	√	0.00	0.00
	Bill Pmt -Check	03/23/2026	16080	Vanessa Raya	√	0.00	0.00
	Bill Pmt -Check	03/23/2026	16069	Frank Brown	√	0.00	0.00
	Bill Pmt -Check	03/23/2026	16081	Wendy Schlater	√	0.00	0.00
	Bill Pmt -Check	08/31/2026	16491	San Diego Plumbing, Heating & Air	√	0.00	0.00
	Deposit	08/31/2026		Deposit	√	13,345.53	13,345.53
	Deposit	09/01/2026		Deposit	√	780.00	14,125.53
	Deposit	09/01/2026		Deposit	√	271,286.34	285,411.87
	General Journal	09/05/2026		Deposit	√	50.00	285,461.87
	Bill Pmt -Check	09/09/2026		Isabel Alvarez	√	0.00	285,461.87
	General Journal	09/09/2026		Deposit	√	2,420.08	287,881.95
	Deposit	09/09/2026		Deposit	√	5,311.54	293,193.49
	General Journal	09/10/2026		Deposit	√	3,835.22	297,028.71
	General Journal	09/11/2026		Deposit	√	100.46	297,129.17
	Deposit	09/15/2026		Deposit	√	2,352.50	299,481.67
	Deposit	09/15/2026		Deposit	√	12,665.66	312,147.33
	Deposit	09/16/2026		Deposit	√	49,025.20	361,172.53
	Deposit	09/21/2026		Deposit	√	246.25	361,418.78
	Deposit	09/21/2026		Deposit	√	392.50	361,811.28
	General Journal	09/22/2026		Deposit	√	11.00	361,822.28
	Deposit	09/22/2026		Deposit	√	490.00	362,312.28
	Deposit	09/22/2026		Deposit	√	948.00	363,260.28
	General Journal	09/22/2026		Deposit	√	983.23	364,243.51
	Deposit	09/22/2026		Deposit	√	45,000.00	409,243.51
	Bill Pmt -Check	09/23/2026		Summit Fleet Mgmt.	√	0.00	409,243.51
	General Journal	09/23/2026		Deposit	√	2,103.62	411,347.13
	Bill Pmt -Check	09/29/2026	16536	Davey Resource Group, Inc.	√	0.00	411,347.13
	Deposit	09/30/2026		Deposit	√	29.28	411,376.41
Total Deposits and Credits						411,376.41	411,376.41
Total Cleared Transactions						-173,134.11	-173,134.11
Cleared Balance						-173,134.11	266,802.76
Uncleared Transactions							
Checks and Payments - 36 items							
	Bill Pmt -Check	05/11/2026	16222	Samantha Pinto		-300.00	-300.00
	Check	06/29/2026	16324	Lo Kow		-100.00	-400.00
	Bill Pmt -Check	07/06/2026	16345	Joseph Brown		-300.00	-700.00
	Bill Pmt -Check	07/06/2026	16357	Tuchon Phoenix		-300.00	-1,000.00
	Bill Pmt -Check	07/13/2026	16386	Raven Morales		-1,350.00	-2,350.00
	Bill Pmt -Check	07/13/2026	16371	Avery Foote		-300.00	-2,650.00
	Bill Pmt -Check	07/21/2026	16412	Viejas Band of Kumeyaay Indians		-9,647.89	-12,297.89
	Bill Pmt -Check	07/21/2026	16401	Kathleen Hedberg		-314.80	-12,612.69
	Bill Pmt -Check	08/10/2026	16420	Viejas Band of Kumeyaay Indians		-6,547.98	-19,160.67
	Bill Pmt -Check	08/10/2026	16424	Viejas Band of Kumeyaay Indians		-500.00	-19,660.67
	Check	08/10/2026	16444	Marcos Ontiveros E03		-100.00	-19,760.67
	Bill Pmt -Check	08/17/2026	16452	Lorene Hatley		-150.00	-19,910.67
	Bill Pmt -Check	08/17/2026	16456	Ofelia Lichtenheld		-150.00	-20,060.67
	Bill Pmt -Check	08/19/2026	16469	Kenneth Vernon Limon		-150.00	-20,210.67
	Bill Pmt -Check	08/31/2026	16492	Southern Region FFA		-1,000.00	-21,210.67
	Bill Pmt -Check	08/31/2026	16483	Dylan Cisneros		-450.00	-21,660.67
	Bill Pmt -Check	08/31/2026	16482	Diane Carter		-150.00	-21,810.67
	Bill Pmt -Check	09/09/2026	16502	Frank Brown		-960.00	-22,770.67
	Bill Pmt -Check	09/09/2026	16512	Viejas Band of Kumeyaay Indians		-960.00	-23,730.67
	Check	09/09/2026	16497	Pebbles Hammer		-100.00	-23,830.67
	Bill Pmt -Check	09/14/2026	16518	U.S. Bancorp Service Center, Inc		-6,204.94	-30,035.61
	Bill Pmt -Check	09/16/2026	16519	Afton Miller		-50.00	-30,085.61
	Bill Pmt -Check	09/23/2026	16531	Lincoln Financial		-22,044.20	-52,129.81
	Bill Pmt -Check	09/23/2026	16529	AECOM Technical Services Inc.		-6,550.68	-58,680.49
	Bill Pmt -Check	09/29/2026	16544	Lumbercycle		-12,668.24	-71,348.73
	Bill Pmt -Check	09/29/2026	16542	Trihydro		-10,000.00	-81,348.73
	Bill Pmt -Check	09/29/2026	16540	Pope Tree Service		-6,000.00	-87,348.73
	Bill Pmt -Check	09/29/2026	16543	Davey Resource Group, Inc.		-4,625.00	-91,973.73
	Bill Pmt -Check	09/29/2026	16541	Tapia Tree Service		-2,000.00	-93,973.73
	Bill Pmt -Check	09/29/2026	16538	EDCO Disposal Corporation		-530.35	-94,504.08
	Bill Pmt -Check	09/29/2026	16534	Corporate Technologies LLC		-328.77	-94,832.85
	Bill Pmt -Check	09/29/2026	16537	Diamond Environmental Services		-301.78	-95,134.63
	Bill Pmt -Check	09/29/2026	16535	Culligan Quench		-55.38	-95,190.01
	Bill Pmt -Check	09/29/2026	16539	Erik Poliak		-33.47	-95,223.48
	Bill Pmt -Check	09/30/2026	16546	Southland Forest Management LLC		-27,675.00	-122,898.48
	Bill Pmt -Check	09/30/2026	16545	AECOM Technical Services Inc.		-7,378.95	-130,277.43
Total Checks and Payments						-130,277.43	-130,277.43
Deposits and Credits - 1 item							
	Deposit	09/30/2026				390.00	390.00
Total Deposits and Credits						390.00	390.00
Total Uncleared Transactions						-129,887.43	-129,887.43
Register Balance as of 09/30/2026						-303,021.54	136,915.33

RESOURCE CONSERVATION DISTRICT
Greater San Diego County

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

Date: November 10, 2026

Agenda Item 7-1: Resolution 2026-27 Authorization to Enter into a Memorandum of Understanding with the Carbon Cycle Institute

Discussion / History: The Carbon Cycle Institute (CCI) is a non-profit organization committed to stopping and reversing global climate change by advancing natural, science-based solutions that sequester carbon while promoting stewardship, equity, and sustainability They work with a wide range of partners – farmers, ranchers, technical service providers, conservation organizations, public agencies, and more – to provide training and education programs that promote carbon stewardship. CCI, along with CARCD, were instrumental in developing the state-wide network of Ag and Climate Hubs which includes our Southern California Soil & Water Hub. CCI secured the initial three-year philanthropic grant that established five out of the seven Hubs, and they continue to seek funding opportunities to sustain the Hubs.

The MOU included in this packet serves to establish an agreement between CCI and RCDGSDC for the implementation of a $50,000 grant from CCI for services not to exceed $50,000. The scope of work is focused on activities that support the Southern California Soil & Water Hub and the Hub Coordinator's participation in activities that contribute to regional and state-wide Hub coordination. This funding will support approximately nine hours per week of the Hub Coordinator's time for one year, and will be complemented by other funding sources.

Financial Impact: $50,000 towards the Hub Coordinator's annual salary.

Staff Recommendation to the Board: Staff recommends that the Board approves the resolution and authorizes 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 2026-27

RESOLUTION OF THE BOARD OF DIRECTORS OF THE RESOURCE CONSERVATION DISTRICT OF GREATER SAN DIEGO COUNTY TO ENTER INTO A MEMORANDUM OF UNDERSTANDING WITH THE CARBON CYCLE INSTITUTE

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

WHEREAS, the District, as stewards of the regional environment, partners with a diverse group of landowners, public and private institutions, and concerned citizens to address the diverse conservation and environmental concerns that are unique to San Diego County; and

WHEREAS, the District is part of a state-wide network of Climate and Agriculture Hubs and employes the Hub Coordinator for the Southern California Soil & Water Hub; and

WHEREAS, the state-wide network is supported by the California Association of Resource Conservation Districts (CARCD) and the Carbon Cycle Institute (CCI), which provide education and coordination and assist with identifying funding opportunities for the sustainability of the network; and

WHEREAS, CCI has identified funding to support Hub Coordinators in their roles regionally and as part of the state-wide network, with $50,000 available for the Southern California Soil & Water Hub Coordinator; and

WHEREAS, CCI has requested that the RCDGSDC enters into a Memorandum of Understanding to outline the scope of work and responsibilities related to the funding source.

NOW, THEREFORE, BE IT RESOLVED the Board of Directors of the Resource Conversation District of Greater San Diego County hereby authorizes the Executive Director to sign the MOU.

THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED by the Board of Directors of the Resource Conservation District of Greater San Diego County at a regular meeting held on the 10th day of November, 2026, by the following roll call vote:

Ayes:
Nays:
Abstain:
Absent:
Attest:

_____

Donald H. Butz, Board President

_____

Joanne Sauerman, Clerk of the Board

Carbon Cycle Institute

Carbon Cycle Institute
Memorandum of
Understanding

THIS MEMORANDUM OF UNDERSTANDING ("MOU") is made and entered into this 1st day of October 2026 ("Effective Date") by and between CARBON CYCLE INSTITUTE, hereinafter referred to as "CCI" and RESOURCE CONSERVATION DISTRICT OF GREATER SAN DIEGO COUNTY, hereinafter referred to as "RCDGSDC."

RECITALS:

WHEREAS, CCI desires to retain RCDGSDCor to provide the following services, more specifically described in **Exhibit A** attached hereto and by this reference made a part hereof: Hub Coordinator and Governance Committee participation in regional and statewide RCD Ag and Climate Hubs Network coordination.

WHEREAS, the budget for the Services to be provided by RCDGSDC is as described in the applicable portion of **Exhibit B** attached hereto and by this reference made a part hereof ("RCDGSDC'S Budget"); and

WHEREAS, RCDGSDC warrants that they are qualified and competent to render the Services;

NOW, THEREFORE, for and in consideration of the agreement made, and the payments to be made by CCI, the parties agree to the following:

1. SCOPE OF SERVICES:

RCDGSDC agrees to provide the Services to CCI, outlined in Exhibit A.

2. FEES & COSTS:

RCDGSDC will perform and successfully complete work described in Exhibit A, and invoice for such services under the schedule outlined in **Exhibit C**. **Time and materials should not exceed $50,000.** Payment of invoices #2 and #3 are dependent upon completion of quarterly reporting to CCI and satisfactory completion of work and services described in Exhibit A.

3. MAXIMUM COST TO CCI:

In no event will the total cost to CCI for the Services to be provided hereunder exceed the maximum sum of $50,000 (fifty thousand dollars, and zero cents) without prior authorization from CCI.

4. INVOICING AND PAYMENT:

RCDGSDC shall submit invoices to CCI for fees and costs incurred as outlined in Exhibit C The fees and costs for invoiced Services under this MOU shall be due and paid within sixty (60) calendar days after receipt by CCI of an invoice covering the Service(s) rendered.

5. CONTRACT PERFORMANCE TIME:

Contractor shall diligently pursue completion of the contemplated Services by December 2027

6. INSURANCE:

Where the Services to be provided under this Contract involve or require the use of any type of vehicle by Contractor in order to perform said Services, Contractor shall provide automobile liability coverage including non-owned and hired automobile liability in the amount of not less than $300,000. Said policies shall remain in force through the life of this Contract and shall be payable on a "per occurrence" basis unless CCI specifically consents to a "claims made" basis. The insurer shall supply a certificate of insurance evidencing such insurance to CCI prior to commencement of work, and said certificate shall provide for ten (10) day advance notice to CCI of any termination or reduction in coverage.

_____By initialing in the space provided, Contractor warrants that the services to be provided under this Contract do not require the use of any type of vehicle by Contractor.

Failure to provide and maintain the insurance required by this Contract will constitute a material breach. In addition to any other available remedies, CCI may suspend payment to the Contractor for any Services provided during any time that insurance was not in effect and until such time as the Contractor provides adequate evidence that Contractor has obtained the required coverage.

The insurance requirements herein shall not be construed as a limitation on any liability Contractor may have to CCI.

7. WORKER'S COMPENSATION:

The Contractor acknowledges that it is aware of the provisions of the Labor Code of the State of California which require every employer to be insured against liability for worker's compensation or to undertake self-insurance in accordance with the provisions of that Code, and it certifies that it will comply with such provisions before commencing the performance of the work of this Contract. If Contractor has employees, a copy of the certificates evidencing such insurance shall be provided to CCI prior to commencement of work.

_____ By initializing in the space provided, Contractor warrants that no employees will be used in providing the services under the Contract.

8. NONDISCRIMINATORY EMPLOYMENT:

Contractor and/or any permitted subcontractor, shall not unlawfully discriminate against any individual based on race, color, religion, nationality, sex, sexual orientation, age or condition of disability. Contractor and/or any permitted subcontractor understands and agrees that Contractor and/or any permitted subcontractor is bound by and will comply with the nondiscrimination mandates of all Federal, State and local statutes, regulations and ordinances.

9. SUBCONTRACTING:

The Contractor shall not subcontract nor assign any portion of the Services to be provided under this Contract without prior written approval of the CCI except for any subcontract work identified herein.

10. ASSIGNMENT:

The rights, responsibilities and duties under this Contract are personal to the Contractor and may not be transferred or assigned without the express prior written consent of the CCI.

11. LICENSING AND PERMITS:

The Contractor shall maintain the appropriate licenses throughout the life of this Contract. Contractor shall also obtain any and all permits which might be required by the work to be performed herein.

12. BOOKS OF RECORD AND AUDIT PROVISION:

RCDGSDC shall maintain on a current basis complete books and records relating to this project. Such records shall include, but not be limited to, documents supporting all time expended and costs incurred by RCDGSDC. The books and records shall be original entry books with a general ledger itemizing all debits and credits for the work on this project. In addition, RCDGSDC shall maintain detailed payroll records including all subsistence, travel and field expenses, and canceled checks, receipts and invoices for all items. These documents and records shall be retained for at least three years from the completion of this project. RCDGSDC will permit CCI to audit all books, accounts or records relating to this project. Any audit shall be conducted on RCDGSDC's premises. RCDGSDC shall refund any moneys erroneously paid to them by CCI. If CCI ascertains that it has been billed erroneously by RCDGSDCfor an amount equaling 5% or more of the maximum cost set forth in Paragraph 3, above, RCDGSDC shall be liable for the reasonable costs of the audit.

13. TERM OF AGREEMENT:

This MOU shall commence on the Effective Date and shall terminate upon completion of the Services and final payment therefore by RCDGSDC, or upon earlier termination (as provided herein) and final payment by CCI. Notwithstanding the foregoing, unless extended by amendment pursuant to Paragraph 17, below, **RCDGSDCor shall cease providing Services on December 31, 2027** and, upon final payment by CCI thereafter shall terminate.

14. EARLY TERMINATION:

A. If the RCDGSDCor fails to provide in any manner the Services required under this MOU or otherwise fails to comply with the terms of this MOU or violates any ordinance, regulation or other law which applies to its performance herein, the CCI may terminate this MOU by giving five (5) calendar days written notice to the party involved.

B. The RCDGSDCor shall be excused for failure to perform services herein if such services are prevented by acts of God, strikes, labor disputes or other forces over which the RCDGSDCor has no control.

C. Either party hereto may terminate this MOU for any reason by giving thirty (30) calendar days written notice to the other party. Notice of termination shall be by written notice to the other parties and be sent by certified mail or nationally recognized overnight courier.

D. In the event of early termination not the fault of the RCDGSDCor, the RCDGSDCor shall be paid for services performed to the date of termination in accordance with the terms of this MOU.

15. RELATIONSHIP BETWEEN THE PARTIES:

It is expressly understood that in the performance of the Services herein, RCDGSDC, and the agents and employees thereof, shall act in an independent capacity and as a subawardee and not as officers, employees or agents of the CCI. RCDGSDC shall be solely responsible to pay all required taxes, including but not limited to, all withholding social security, and worker's compensation.

16. AMENDMENT:

This MOU may be amended or modified only by written agreement of all parties.

17. JURISDICTION AND VENUE:

This MOU shall be construed in accordance with the laws of the State of California and the parties hereto agree that venue shall be in San DiegoCounty, California.

18. INDEMNIFICATION AND LIABILITY:

A. To the extent permitted by law and subject to subparagraph (B) of this Paragraph 19, RCDGSDCor agrees to indemnify, defend, and hold CCI harmless from any and all claims, damages, losses and expense, including but not limited to reasonable litigation costs and attorney's fees, which may arise as a consequence of RCDGSDC'Sor's willful misconduct or negligent actions or omissions under this MOU. CCI agrees to timely notify RCDGSDCor in writing if any such claims, damages, losses or expenses are alleged to have occurred.

B. RCDGSDCor shall not be responsible for, or be obligated to CCI under subparagraph (A) of this Paragraph 19, CCI's use of incomplete work product (unless the incompleteness is not known or reasonably ascertainable by CCI) or for CCI's use of portions of RCDGSDC'Sor's work product.

19. COMPLIANCE WITH APPLICABLE LAWS:

The RCDGSDCor shall comply with any and all federal, state and local laws affecting the Services covered by this MOU.

IN WITNESS WHEREOF, the parties hereunto have executed this MOU as of the Effective Date

CCI:

By: Torri J Estrada
Carbon Cycle Institute
Name: Torri Estrada
Role: Executive Director

RCDGSDC:

By:
Conservation District Name:
RCDGSDC
Contractor Federal Tax I.D. #

EXHIBIT A
Scope of Work

The Southern CA Soil and Water Hub Coordinator, an employee of the Resource Conservation District of Greater San Diego County, and its Hub Governance Committee members will provide services under the following scope of work:

1. Southern CA Regional Hub	
1.1 Governance Committee	Monthly meetings, scheduling, agenda setting
1.2 Fund Development	Identifying diverse streams of regional funding, creating a pitch deck, writing proposals, securing in-kind donations, collecting data to support proposals, annual appeal, and impact reports
1.3 Ag Program Support	Support ag team meetings, outreach events, workshops, webinars, creating educational materials, making partnership connections, facilitating ag staff cross training and information sharing regionally
2. Statewide Network	
2.1 Network Collaboration	Participate in network collaborative review process, monthly virtual network meetings, policy work group, statewide funding opportunities
2.2 In-person Gathering	Annual in person Gathering, trainings, CARCD conference
2.3 Reporting and monitoring	CCI quarterly reports, annual funder impact report, photo and video documentation, testimonials, surveys
2.4 Hub Prospectus	Work with CCI staff to develop and finalize an updated Hub (including Network-wide) Prospectus by May 31, 2027

EXHIBIT B
BUDGET PROVIDED BY RCDGSDC

The Carbon Cycle Institute award of $50,000 will cover 36 hours per month of the Southern CA Soil and Water Hub Coordinator's time for a 12 month period, January - December 2027. The time will be divided between regional and statewide tasks. An additional 4 hours per month will cover the RCDGSDC accountant's time for grant management. The remaining funds will cover travel and registration costs associated with attending statewide trainings and gatherings of the regional Hub network and travel within the Hub service area. Funds will be dispersed on a reimbursement basis. The Hub will deliver quarterly updates throughout the grant period and a final impact report by December 31, 2027.

RCDGSDC Budget linked here

EXHIBIT C

INVOICING SCHEDULE

Invoicing shall be done quarterly:
Q1 - Invoice due to CCI 4/5/27
Q2 - Invoice due 7/5/27
Q3 - Invoice due 10/5/27
Q4 - Invoice and final impact report due 12/31/27

RESOURCE CONSERVATION DISTRICT
Greater San Diego County

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

Date: November 10, 2026

Agenda Item 7-2: Review and adopt the Audit for Fiscal Year 2025-26

Discussion / History: Our auditor, Paul Kaymark of Nigro & Nigro presented the findings of their audit of the RCDGSDC's accounts for fiscal year 2025-26, earlier in this meeting. This item allows the Board to engage in additional discussion, if needed, and to adopt the 2025-26 audit. Nigro & Nigro's report is included in this agenda packet.

Financial Impact: None

Staff Recommendation to the Board: that the Board adopts the audit for FY 2025-26.

RESOURCE CONSERVATION DISTRICT OF GREATER SAN DIEGO COUNTY

Report to the Board of Directors

For the Fiscal Year Ended
June 30, 2026

NIGRO & NIGRO PC

RESOURCE CONSERVATION DISTRICT OF GREATER SAN DIEGO COUNTY
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For the Fiscal Year Ended June 30, 2026

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NIGRO & NIGRO PC

A Professional Accountancy Corporation

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

We are pleased to present this report related to our audit of the financial statements of the Resource Conservation District of Greater San Diego County (District) as of and for the year ended June 30, 2026. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the District's financial reporting process.

This report is intended solely for the information and use of the Board of Directors and management and is not intended to be, and should not be, used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have about this report. We appreciate the opportunity to continue to be of service to the District.

Very truly yours,



Nigro & Nigro, PC
Murrieta, California
November 10, 2026

Jeff Nigro, CPA, CFE | Elizabeth Nigro, CPA | Shannon Bishop, CPA | Peter Glenn, CPA, CFE | Paul J. Kaymark, CPA
Jessica Miller, CPA | Angelika Vartikyan, CPA | Jared Solmonsen, CPA | Oscar Gonzalez, CFE

MURRIETA OFFICE 25220 Hancock Avenue, Suite 400, Murrieta, CA 92562 • P: (951) 698-8783 • F: (951) 699-1064
WALNUT CREEK OFFICE 2121 N. California Blvd. Suite 290, Walnut Creek, CA 94596 • P: (844) 557-3111 • F: (844) 557-3444
www.nncpas.com • *Licensed by the California Board of Accountancy*

Required Communications

Generally accepted auditing standards (AU-C 260, *The Auditor's Communication With Those Charged With Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial reporting process.

Area		Comments
Our Responsibilities with Regard to the Financial Statement Audit		Our responsibilities under auditing standards generally accepted in the United States of America have been described to you in our arrangement letter dated May 1, 2026. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.
Overview of the Planned Scope and Timing of the Financial Statement Audit		An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involved judgment about the number of transactions and the account-type of areas tested. There were no changes to the planned scope and timing of our audit testwork.
Accounting Policies and Practices		**Accounting Policies and Practices** Under generally accepted accounting principles, in certain circumstances, management may select among alternative accounting practices. During our audit, no such circumstances were noted. **Adoption of, or Change in, Significant Accounting Polies or Their Application** Management has the ultimate responsibility for the appropriateness of the accounting policies used by the District. The District did not adopt any significant new accounting policies, nor have there been any changes in existing significant accounting policies during the current period. **Significant or Unusual Transactions** We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus. **Management's Judgments and Accounting Estimates** Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgement. No such significant accounting estimates were noted or estimate applications were changed from the previous year.
Audit Adjustments		Audit adjustments are summarized in the attached **Summary of Adjusting Journal Entries**.
Uncorrected Misstatements		We are not aware of any uncorrected misstatements other than misstatements that are clearly trivial.

Area		Comments
Discussions With Management		We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditor. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.
Disagreements With Management		We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the financial statements.
Consultations With Other Accountants		We are not aware of any consultations management had with other accountants about accounting or auditing matters.
Significant Issues Discussed With Management		No significant issues arising from the audit were discussed or the subject of correspondence with management.
Significant Difficulties Encountered in Performing the Audit		No significant difficulties were encountered in performing our audit.
Required Supplementary Information		We applied certain limited procedures to the: 1. Budget to Actual Comparison Which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Area		Comments
Supplementary Information		We were engaged to report on the, Supplementary Information: 1. Consolidating Schedule – Statement of Net Position 2. Consolidating Schedule – Statement Which accompanies the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the information and use of Board of Directors and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

Our Audit Methodology

As part of our firm's standard audit methodology, once our Audit Team has uploaded management's trial balance into our audit software, we are required to report to the Governance Board and Management all adjustments made to the trial balance during the audit process. This includes any proposed audit adjustments identified by our auditors as well as any adjustments provided by management. Our policy is designed to ensure full transparency and to give the Governance Board and Management a clear understanding of the nature and extent of changes considered during the audit, thereby reinforcing the integrity and depth of the audit procedures performed.

Disclosure of Audit Adjustments and Reclassifications

As part of our external audit engagement, we operate under the presumption that the District's books and records are materially accurate and appropriately closed prior to the commencement of audit fieldwork. Nonetheless, audit adjustments and reclassifications are often proposed during the course of the audit to ensure the District's financial statements are presented in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP), and to enhance comparability with prior-year financial data. In the interest of transparency and governance, we have included, as an attachment to this letter, a summary of audit adjustments and reclassification journal entries identified during the audit.

The existence or absence of such adjustments does not inherently indicate deficiencies, but rather reflects the auditor's role in enhancing the fair presentation of the financial statements. Disclosure of these items provides the Governance Board and Management with insight into the scope and depth of the audit procedures performed.

To promote timely and accurate financial reporting, we recommend that management strengthen internal controls and oversight over the year-end financial close process. Enhancing these procedures can reduce the volume of post-closing audit adjustments and reclassifications, improve the quality of interim and year-end financial reporting, and support the District's efforts in maintaining compliance with financial reporting requirements and best practices in fiscal governance.

Management Override of Controls

Professional auditing standards require auditors to consider the risk that management may override established internal controls, regardless of the perceived effectiveness of those controls. During our audit, we identified management override of controls as a significant risk due to the inherent ability of management to initiate, authorize, record, or adjust transactions and financial records. Such override could occur through inappropriate journal entries, management bias in accounting estimates, or the circumvention of established approval and review processes, potentially resulting in material misstatement of the financial statements, whether due to error or fraud.

While our audit procedures did not identify any instances of inappropriate management override, the presence of this risk is inherent in all organizations and warrants continued attention. We recommend that the District continue to strengthen governance and oversight practices, including active involvement by the Governance Board, consistent monitoring of journal entries and significant estimates, segregation of duties where feasible, and periodic independent reviews of key financial processes. These measures help mitigate the risk of management override and support the integrity and reliability of the District's financial reporting.

Summary of Adjusting Journal Entries

RESOURCE CONSERVATION DISTRICT OF GREATER SAN DIEGO COUNTY

Summary of Adjusting Journal Entries
For the Fiscal Year Ended June 30, 2026

Account	Description	Debit	Credit
Adjusting Journal Entries			
Adjusting Journal Entries JE # 1			
To gross up property tax revenue			
54070	Permits & Fees	5,254.76	
12600	Property Tax Receivable		356.28
45040	LAIF & CLASS Investment Inter		1,409.07
45090	Tax Assessments		3,489.41
Total		**5,254.76**	**5,254.76**
Adjusting Journal Entries JE # 2			
To record GASB 87 lease			
25000	DIR Leases	34,330.00	
45010	Rent - San Diego River Conserva	4,574.00	
12500	Lease Receivable		37,106.00
45040	LAIF & CLASS Investment Inter		1,798.00
Total		**38,904.00**	**38,904.00**
Adjusting Journal Entries JE # 3			
To record accrued payroll			
66100	Gross Payroll	62,717.90	
66200	Payroll Taxes	837.67	
21050	Payroll accrual		63,555.57
Total		**63,555.57**	**63,555.57**
Adjusting Journal Entries JE # 4			
To gross up payroll			
45505	Payroll and Benefits Offset	462,184.07	
66100	Gross Payroll	1,178,489.57	
66300	Medicare 1.45%	14,027.78	
66400	FUTA, SDI, ETT, SUI	38,541.31	
65555	Salaries and wages transfer (NEW)		1,693,242.73
Total		**1,693,242.73**	**1,693,242.73**
Adjusting Journal Entries JE # 5			
Move transactions to revenue			
F10040	CA CLASS Account	133.33	
F45040	Interest Income - CLASS		133.33
Total		**133.33**	**133.33**
	Total Adjusting Journal Entries	**1,801,090.39**	**1,801,090.39**

OCTOBER 2026 STAFF REPORT

EXECUTIVE DIRECTOR: STAFF & ORGANIZATION MANAGEMENT

- Continued to hold regular check-ins with staff and Hub Coordinator, weekly senior leadership meetings, and monthly staff meetings.
- Continue to work with the RCD Ad Hoc Committee and LAFCO to explore annexation and potential consolidation.
- Participate in bi-weekly meetings with HR partner, Bizhaven, and monthly meetings with our IT company, CorpTech.
- Troublshooting after cloud server migration.
- Held interviews for Agricultural Program Director and continued to provide support to Ag team until new department director is hired.
- Exploring Airtable as a platform for tracking RCD contacts, programs, and metrics.
- Worked with HR partner, Bizhaven, to host annual safety program trainings.
- Working with Seed Consulting, a network that provides pro bono support to environmental organizations, on plans to develop the Resource Conservation Foundation into a more robust support for the RCD.
- Conducted an annual review for Rachel Petitt, our Southern CA Soil & Water Hub Coordinator, with Mandy Parkes from Inland Empire RCD.
- CARCD activities: Participated in Legislative Committee and District Manager/Executive Director meetings; planning CARCD conference presentation with fellow panel members. I will present on our regional wildfire resilience work; three other staff members will also present (Rachel on Hub work, MC on Hermes Copper Butterfly project, and Areli on Southwest High School farm)

EXECUTIVE DIRECTOR: PROGRAM SUPPORT

- Attended the Virtual Fencing and Carbon Farming demonstration days, part of our Climate Smart Land Management grant with the County of San Diego.
- Participated in a Climate Week event focused on the Otay River Valley and attended the Fire Summit.
- Attended the Fire Safe Council Volunteer Awards
- Met with Sweetwater Union High School District colleagues to discuss progress at Southwest High Farm and explore development of a potential new school farm site
- Met with Lani and Career and Technical Education staff at San Diego Unified School District to explore collaboration; a follow-up meeting at a school farm site is scheduled for November.
- Participated in conversations with colleagues about the Climate Smart Land Management grant and associated activities.
- Met with a previous funder to share about ag activities and needs within the County.

- Supported with agreements and amendments for project partners.
- Attended the SDPA quarterly meeting.

ACCOUNTING & FINANCE DEPARTMENT

Announcements and Reminders:

CalVEBA Open enrollment is complete. Thank you all for responding.

The annual audit of our books for 6/30/2026 continues. Final Audit is expected in November/December.

Aflac Insurance will be offered to staff starting January 1st. Aflac offers insurance coverage for costs that our VEBA Health Insurance policy does not cover. There will be a presentation at the staff meeting by Aflac representative, Catherine Gohl. Participation in the plan is voluntary. The cost of the plans can be paid using a pre-tax deduction from your paycheck. You do not need to be enrolled in VEBA Healthcare plans to participate in the Aflac plan(s). The benefits provided by these plans are excellent and the costs are very minimal, so this is being offered as a supplemental benefit for those who wish to participate. Some information on the plans is attached for your review.

Get help with expenses health insurance doesn't cover



Aflac for RCDGSDC

The reality is that health insurance isn't designed to cover everything, which can leave you with unexpected medical bills. That's why there's Aflac. We can help with the expenses that health insurance doesn't cover.

Supplemental insurance plans

Accident

Individual accident insurance can help with unexpected expenses associated with an accidental injury, so you can focus on getting better.

Hospital Confinement Indemnity

Health insurance isn't meant to cover all expenses associated with hospitalization – like deductibles and copays. Aflac hospital insurance can help minimize those out-of-pocket costs so you can focus on recovery.

Cancer/Specified-Disease

Aflac cancer/specified-disease policy provides robust benefits so you can seek the treatment you need while easing the financial concerns that often accompany it–before, during and after diagnosis.

Critical Illness (Specified Health Event)

An Aflac specified health event policy is designed to help with the costs of treatment if you experience a covered health event.

For more information, attend a benefits overview meeting on Nov 4 at 9am.

Contact your Aflac benefits advisor to learn more about our products.

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Aflac

FORESTRY + FIRE PREVENTION DEPARTMENT:

- San Diego Pollinator Alliance Newsletter - October 2026
- Fire Safe Council Newsletter "The Responder"
- FSC Instagram @firesafesdcounty
- SD Pollinator Alliance Instagram @SD_PollinatorAlliance

FORESTRY + FIRE PREVENTION DEPARTMENT GENERAL:

- Submitted application for CAL FIRE Regional Wildfire & Landscape Resilience Grant *Building Wildfire Adapted Communities in San Diego*.

- Representing RCDGSDC/ FSCSDC with seat on the Regional GSOB Response Coalition Steering Committee, participated in the first General Assembly meeting. Also a co-lead on the DETECT Working Group, one of four working groups.
- Finished the CREST roadside project; serviced ~25 properties for ~15 acres.
- Attended California Wildfire & Forest Resilience Task Force meeting in Fortuna

REGIONAL FOREST AND FIRE CAPACITY PROGRAM:

- **San Diego Climate Week Fire Summit**: Successfully held October 6 at the San Diego Natural History Museum, bringing together regional partners, Tribal representatives, agencies, researchers, conservation organizations, and community members. The sold-out event featured short films, a facilitated panel discussion, partner engagement opportunities, and a call to action encouraging participation in the Regional Priority Plan and local Fire Safe Councils.
- **Regional Priority Plan (RPP):** Continuing stakeholder coordination, public engagement, and project development to inform the 2026 RPP update. Current efforts emphasize collecting community priorities, identifying implementation barriers, and developing a stronger pipeline of regionally aligned wildfire resilience projects.
- **Regional Coordination and Capacity Building**: Continuing collaboration with community FSCs, Tribal partners, land managers, and regional implementation partners to strengthen project planning, technical assistance, and alignment between CWPP priorities, regional risk reduction strategies, and future funding opportunities.

ACTIVE SUBGRANTS INCLUDE:

- **Climate Science Alliance / CA Wildlife Foundation – Fire Cadre**
  Continuing coordination and partnership development to support Tribal Fire Cadre implementation, strengthen regional collaboration, and align upcoming activities with RFFC priorities. Climate Science Alliance played a key partnership role in the October 6 San Diego Climate Week Fire Summit, with Executive Director Dr. Amber Pairis moderating the panel discussion on regional wildfire resilience, Indigenous knowledge, and community collaboration.
- **Lumbercycle – Los Coyotes**
  Continuing project implementation planning and grant amendment coordination to support an expanded project scope. Recent progress includes the purchase of a new mill to strengthen local wood processing capacity and advance opportunities for sustainable biomass utilization, workforce development, and Tribal forestry operations. Coordination continues around equipment integration, implementation needs, and next steps.
- **Trihydro Corporation**
  Providing ongoing technical assistance across the regional project portfolio, including project data management and verification, GIS mapping and analysis, environmental compliance and CEQA coordination, and technical review. Support remains focused on

strengthening project readiness, improving regional project data, and advancing priority projects toward implementation.

- **San Diego Canyonlands**
  Advancing regional wildfire resilience through community Fire Safe Council capacity building, project development, and strategic partnerships. Recent accomplishments include engaging 15 FSCs virtually and conducting 13 in-person visits, delivering a project planning workshop, developing the Living With Fire best practices guide, and identifying 10–15 potential projects for inclusion in the Regional Priority Plan. Canyonlands is also collaborating with regional partners on ecologically informed fuels management, brush management strategies, and long-term resilience financing. Additional progress includes co-leading the October 6 Fire Summit, advancing its 2026–2030 operational plan, and exploring sustainable service models to expand regional implementation capacity
- **Fire Media Studios / Condor Visual Media – Film Production Projects**
  Continuing development and production of wildfire resilience films and educational media highlighting regional projects, partner perspectives, and community preparedness. Current activities include coordinating filming and production schedules, refining storylines, reviewing draft edits, and incorporating partner feedback. The films will support RFFC outreach, communicate the impacts of regional investments, and provide accessible educational resources for community members and partners.

CAL FIRE BLOCK GRANT: SOUTHERN CALIFORNIA WILDFIRE RESILIENCE PARTNERSHIP (SCWRP)

Continued advancing administration and implementation of the Southern California Wildfire Resilience Partnership (SCWRP) Block Grant, with the regional portfolio moving from planning into active implementation. Current work includes coordinating with regional partners, managing subgrant agreements and reporting, tracking project progress and deliverables, and supporting project amendments and implementation needs across the portfolio.

- The final project subgrant has been executed with Mountain Communities FSC
- Continued coordination with five regional implementation partners on project development, contracting, and implementation planning for the 23 priority projects
- Completed informal budget amendment
- 14 of the 23 subprojects have completed all environmental compliance items and been approved by RCDGSDC and CALFIRE, receiving an official notice to proceed.
- Received 3 invoices and reports to include in the quarterly report to CALFIRE.
  - IERCD for implementation on the GSOB Management project
  - Whispering Winds for implementation on their Forest Health Project
  - YMCA for implementation on their Forest Health project

POLLINATORS/ HABITAT:

RESTORATION:

- Attended California Invasive Species Council Annual Symposium
- Met with Sweetwater Water Authority to discuss habitat restoration for imperiled butterfly species
- Attended California Natural Resources Agency Invasive Species Summit
- Otay Valley Connections
    - WCB shared their decision not to fund project implementation
    - Exploring funding through the California Coastal Commission; pre-application submitted

POLLINATORS:

- Attended Rangeland Pollinator Conservation Group meeting
- Met with San Diego Bird Alliance to design a new collaboration using San Diego Native Milkweed Project seeds for restoration and education at Anstine Preserve
- Met with CA Native Bee Society about future efforts to exclude honey bees from conserved public and private lands; planning meeting with leadership from Project Eleven Hundred whose mission is exclusion of honey bees on public lands in the Western U.S.
- BLM Hermes Copper:
    - Extended seed-collection contract with AECOM through December 2027
    - Began exploring use of these BLM funds for emergency measures to support Hermes via captive rearing by the SD Zoo Wildlife Alliance
- WCB At-Risk Butterflies:
    - Mapped sites for habitat assessments and surveys for Harbison's dun skipper and Quino checkerspot butterfly
    - Submitted Right-of-Entry permit application to County of San Diego Department of Parks and Recreation
    - Working toward application for access permitting on CA Department of Fish & Wildlife Properties and Bureau of Land Management Properties
- Western Monarch Count
    - Hosted in-person volunteer trainings on 10/10 and 10/24
    - Assigned sites to volunteers

SD POLLINATOR ALLIANCE (SDPA):

- Attended steering committee meeting
- Planned and hosted October SDPA meeting with guest speakers Dr. James Hung and Patricia Simpson to talk about the impact of feral honey bees on Southern California's native pollinator populations

- Since launching the SDPA Instagram account last month, we have published two educational posts and gained nearly 500 followers.

FIREWISE LANDSCAPING (RFFC PROGRAM)

- Met with Advisor from UC Agriculture and Natural Resources to plan local invasive species education and explore ways to leverage the RCD's outreach for defensible space to inform residents about related threats from invasive plant species
- Met with Forestry & Fire team to discuss needs for coordinated education about wildfire resilience and wildlife habitat across RCD programs
- Attended Fire Summit at San Diego Climate Week
- Continuing to build StoryMap for firewise landscaping

NRCS CONTRIBUTION AGREEMENT FOR SHARED FORESTRY POSITION:

- Continued correspondence with clients regarding their implementation requirements for forestry practices.
- Provided 1 tree and shrub site prep, 1 mulching, 1 tree and shrub establishment, 1 tree and shrub pruning, 1 forest stand improvement, and 1 woody residue treatment Implementation Requirements to clients to begin work.
- Conducted a forest inventory visit to help develop a client's Forest Management Plan and corresponding forest stand improvement IR.
- Conducted certification visit and completed payment review for tamarisk removal on a ranch.
- Completed a modification on a CSP contract in order to get client paid for completed work a year early.
- Wrote 2 Forest Management Plans, approved by Area Forester, to provide guidance to clients in implementing their forestry practices.

FIRE SAFE COUNCIL GENERAL:

- Hosted the annual FSC Volunteer Awards event in Balboa Park on10/6. We honored and recognized the amazing work our community Fire Safe Councils, Fire Agencies, and partner organizations have done to build wildfire resiliency in San Diego County.
    - 2026 Fire Safe Council of the Year - Mid-City Fire Safe Council Coalition
    - 2026 Fire Agency of the Year - San Diego Fire-Rescue Department
    - 2026 Volunteer of the Year - Mike Baldwin
    - 2026 Project of the Year - Wynola Estates Emergency Egress Road
    - 2026 Rookie of the Year - Tierrasanta Fire Safe Council
- Supported 10 communities with drafting Community Wildfire Protection Plans ahead of the Fall CWPP due date. Hosted the CWPP Review Committee meeting on 10/23.
- Continued work with Benton Webs to update the FSCSDC website.

- Developing new educational outreach materials about defensible space and home hardening.
- Hosted the Intel to Action Workshop on 11/13.
- Attended the CFSC County Coordinator workshop in Sacramento
- Attended the Northwest FSC Coalition meeting.
- Attended the San Diego Fire Rescue Foundation Fundraiser Gala.

FIRE SAFE COUNCIL HOMEOWNER PROGRAMS:

- 12 Defensible Space Assistance services provided
- 47 Home Assessments provided

AGRICULTURE DEPARTMENT:

- Farms contacted: 51 (14% underserved)
- Site visits: 5
- Farms receiving TA
- Soil tests: 7
- Other TA (Working Lands for Pollinators Program, CA Underserved and Small Producers Program, conservation planning, etc.): 51
    - Soil tests: 2
    - Other TA (Working Lands for Pollinators Program, CA Underserved and Small Producers Program, conservation planning, etc.): 29

TECHNICAL ASSISTANCE PROGRAMS

IRRIGATION AND WATER

- SWEEP Highlights: Three of the four San Diego SWEEP beneficiaries have completed their projects. The fourth is closing out a partially completed project due to limited capacity to continue. Case study development is underway to highlight SWEEP success stories and the positive impacts these projects have had on agricultural operations.
- Two grantees of the Healthy Soils Program conducted their last soil sample before final implementation of the grant; staff assisted in collecting 4 soil samples total

EXTREME WEATHER AND DROUGHT RELIEF

- 1 Application was submitted on behalf of Flametree Farms in the amount of $20k; Programs Coordinator was able to identify ~$40k in losses
- 2 Producers were given application assistance/guidance

- 6 Applications are in draft form, waiting for a funding pool to reopen

POLLINATOR HABITAT ON WORKING LANDS

- Working Lands for Pollinators
  - 956 plants were delivered to Wildflower Ranch to be planted late this month for their Wildlife Habitat Planting
  - Pollinator Habitat Plans were submitted and approved by CDFA totaling an amount of $40,557 on behalf of 3 farms
  - Pollinator Habitat Plans were submitted and pending CDFA approval amounting to $105,107 on behalf of 5 farms
  - Elizabeth and Joanne attended the Land Summit, a part of San Diego Climate Week, at Barron Creek Farm and shared our services/resources
  - 3 New Applications were received
  - 2 Site Visits were conducted with the Working Lands for Pollinators Team

GRAZING

- The team had a very successful Virtual Fencing Demo Day in early October. Local ranchers, community members and technical assistance providers learned from our partners at Flying F Ranch about their experience incorporating virtual fencing in their management approach. We had 30 attendees, with 19 folks identifying as ranchers. Rick Roberti, current President of CA Cattlemen's Association and board member of Sierra Valley RCD, attended and spoke on his engagement with his local RCD and other agencies. Elizabeth surveyed attendees; collecting 13 responses, 100% of those who responded stated their knowledge on virtual fencing increased.

LAND ACCESS

- 10 San Diego land listings in the CA Farm Link portal.
- Final week of the 18 person Land Seeker cohort, culminating in a site visit to 2 available properties. Recordings of the relevant lectures will be hosted on RCD YouTube.

AGROFORESTRY

- An agroforestry video is being created as a grant deliverable; it will be shown at the Nov. Staff meeting and shared with the Board.
- Discussing adding a pollinator planting at Solidarity Farm.

AGRICULTURAL EDUCATION, COMMUNIT

SWEETWATER COMMUNITY GARDEN

- 2 New Gardeners on boarded in October.

- Two Workshops hosted at the Community Garden in October:
    - Efficient Irrigation Oct 3, 13 attendees.
    - Backyard Composting Oct 24, 7 attendees.
- Focus has been on planning October's workshops, designing automatic irrigation systems, and practicing irrigation installation, maintenance and repair.
- Efforts to improve irrigation efficiency at the garden have resulted in a 50% lower water bill from last summer to this summer.

SOUTHERN CA SOIL AND WATER HUB

- Finalizing scope of work and contract for additional $50K from Carbon Cycle Institute
- Waiting to hear back on SWEEP, HSP, and NACD TA grants

EDUCATION & OUTREACH

PORT WATERSHED PROGRAM

- Conducted 3 presentations with 71 students at Boulder Oaks Elementary School in Alpine
- Conducted 2 presentations with 50 students at Washington Elementary STEAM Magnet
- Plant Giveaway - Reached out to Altman Plants to confirm Plant Giveaway event for March 2026

FARMER MENTORSHIP 2026 PROGRAM

- Three sites were selected for the mentorship program, funded through the Climate Smart Land Management grant. Initial site visits will begin in early November.

COMMUNITY OUTREACH

- Attended 3 community events during the month of October:
    - 10/3 - Community Climate Action Day (CCAD) at Los Peñasquitos
        - Around 20 people interacted meaningfully with the booth
    - 10/3 - San Diego Climate Week Land Summit & Native Marketplace at Barron Creek Farm
        - Around 25 people interacted meaningfully with the booth
    - 10/6 - Teacher Resource Fair at the San Diego Botanic Gardens
        - Around 94 educators from schools throughout San Diego county interacted meaningfully with the booth

MEDIA ENGAGEMENT

- Documented the Grazing Demonstration Day on 10/9




Carbon Farming Demonstration Day at Hummingbird Agrotek. Thank you to Associate Director, Ofelia, for hosting!





Elizabeth & Joanne tabled at the Land Summit for San Diego Climate Week. We also ran into our Associate Board Member, Jesh!







Planting at the RCD office is underway! Shoutout to MC, Liz and Brian for digging holes and tending to our new native plants when they arrived!

UPCOMING EVENTS/ MEETINGS:

- November 3- Planting Day at Golden Eagle Farm apart of the Tribal Land Stewardship Nursery Training
- November 7 - Planting Day at Peace Resource Center Garden

- November 7 - 52nd Annual Southern California Botanists Symposium - Where Cities Bloom: The Future of Urban Botany in Southern California
- November 7- The Healing Spice Cabinet Everyday Herbs & Spices for Winter Wellness with La Semilla: 10-12:00 pm
- November 19 – State of Monarch Conservation 2026 (Monarch Joint Venture webinar). Free registration here.

Grant Applications Submitted	Program	Amount $	Notes / Updates
CAL FIRE Forest Health	Forestry & Fire Prevention	$5.9m	Full proposal for phase two of Palomar Mountain forest health project
CAL FIRE Wildfire Resilience	Forestry & Fire Prevention	$6m	Block grant focusing on hazardous fuel reduction around homes and evacuation corridors, landscape resilience projects, workforce development, and project planning support.
NACD Technical Assistance	Ag Department	$284K	Proposal to support Ag program TA and NRCS support across the SD County RCDs.
CDFA SWEEP	Ag Department	$4m	Full proposal for irrigation efficiency practices for producers across the service area of the SoCal Soil & Water Hub. RCDGSDC as lead and TA provider.
CDFA Healthy Soils Program (HSP)	Ag Department	$701,000	Full proposal for soil health practices for producers in San Diego County. RCDGSDC as TA provider, County of San Diego as lead. $4m proposal.
CDFA Healthy Soils Program (HSP)	Ag Department	$245,000	Full proposal for soil health practices for producers across the service area of the SoCal Soil & Water Hub. RCDGSDC as TA provider, IERCD as lead. $4m proposal.
County Board of Supervisors – Community Enhancement Program	Ag Dept – Community Garden	$39,403	Staff time to support programming, including education, community engagement, and beautification activities.
County Board of Supervisors – Community Enhancement Program	Habitat Programs – SD Pollinator Alliance / Pollinator Week	$30,497	Staff time to support the SDPA and coordinate SD Pollinator Week 2027.
MOU with Sweetwater Union High School District	Education	$43,415	Additional staff time to support Southwest High Farm
Grants Currently Working On	**Program**	**Amount $**	**Notes**
California Fire Foundation	Forestry & Fire Prevention	$1m	Wildfire resilience projects
California Fire Foundation	Forestry & Fire Prevention	TBD	Collaboration with San Dieguito River Park and Mesa Grande Band of Mission Indians with a focus on creating a fuel break and defensible space
California Coastal Conservancy	Habitat Programs	$2,100,756	Preproposal submitted for implementation of the Otay Valley Regional Park restoration project
CDFA – Invasive Species	Ag Department	Approx $1m	Considering developing a proposal to conduct education and TA on citrus psyllid/HLB for citrus growers.
County Board of Supervisors – Neighborhood Reinvestment Program	Ag Dept – Community Garden	Approx $125k	Irrigation infrastructure improvements, mural, and other garden supplies.
Recent Grants Awarded	**Program**	**Amount $**	**Notes**

Updated: 11/5/26

NRCS Agreement	Ag Department	$99,947	Funding to support irrigation evaluations; 2 year grant
MOU with Sweetwater Union High School District for development of on-campus farming training	Education	$180k	MOU for $80,432 approved by SUHSD Board; request for additional funds for year 1 and an extension of one year was approved in March 2026.
Wildlife Conservation Board – SD County Butterflies	Pollinator Health	$601,577	RCD will serve as lead agency. Awarded February 2026.
SDG&E	Forestry & Fire Prevention	$1M	New budget amount for 2026; final year of current 5-year MOU.
Unsuccessful Applications	**Program**	**Amount $**	**Notes**
Wildlife Conservation Board	OVRP Restoration – implementation	$2.5m	May 2026: Feedback that budget is too high for project footprint. Seeking funding to implement the landscape plan developed through the existing planning grant. Pre-application submitted and approved to advance to full proposal. RCD will serve as lead agency.
CAL FIRE Forest Health	Forestry & Fire Prevention	$4.8m	May 2026: Concept proposal for Los Coyote - not invited to full proposal.
Environmental Protection Agency	Forestry & Fire Prevention	$500,000	May 2026: special districts are not an eligible entity. RCD to serve as lead agency in partnership with SDSU on a wildfire smoke impact preparedness project.

RC FOUNDATION GRANT STATUS **CURRENT GRANT ACTIVITY – OCTOBER 2026** **ITEM 8-2b**

Grant Applications Submitted	**Program**	**Amount $**	**Notes / Updates**
Las Patronas	Sweetwater Community Garden	$5,000-$10,000	Request for funds to purchase a new mower for the garden
Sponsorship request	Sweetwater Community Garden	Ranges from $10 - $30k	Presented to Sweetwater Authority in May 2026
Sponsorship request	Sweetwater Community Garden	Ranges from $10 - $30k	Presented to San Diego Community Power in September 2026
Grants Currently Working On	**Program**	**Amount $**	**Notes**
Grants/ Donations Awarded in past 12 months	**Program**	**Amount $**	**Notes**
Grants Denied / Cancelled	**Program**	**Amount $**	**Notes**
Cliff Family Foundation	Agricultural technical assistance	$50,000	Support for Ag Department TA services
San Diego Foundation	Sweetwater Community Garden	$39,931	Project to support irrigation efficiency, farming/gardening education, and community engagement at Sweetwater Community Garden

Updated: 11/05/26