



MISSION RESOURCE CONSERVATION DISTRICT
138 S. Brandon Street, Fallbrook, CA 92028

District Regular Board Meeting, March 20, 2024
7:00 p.m.

Meeting ID: 873 1780 6548
Passcode: 104750
Or by phone: +1.669.444.9171

AGENDA

- I. CALL TO ORDER, Determination of a Quorum**
- II. Welcome Guests**
- III. Roll Call, Determination of Quorum**
- IV. Additions to the Agenda (Gov. Code 54954.2(b))**
In accordance with Government Code Section 54954.2 (the Brown Act), additions/changes to the agenda generally require a determination by a two-thirds majority vote of the members of the Board present at the meeting, or, if less than two-thirds of the members present, a unanimous vote of those members present, that there is a need to take immediate action and that the need for action came to the attention of the District subsequent to the agenda being posted.
- V. Oral Communications to the Board of Directors (Gov. Code 54954.3 (a))**
This portion of the agenda may be used by any person to address the Board of Directors on any matter within the jurisdiction of Mission Resource Conservation District. However, depending on the subject matter, the Board of Directors may be unable to respond to at this time until the specific item is placed on the addenda at a future meeting in accordance with the Brown Act. Speakers are limited to three minutes.

SECTION 1 – CONSENT ITEMS

Consent Calendar items are routine and non-controversial, to be acted upon by the Board at one time without discussion. If any Board member, staff member, or interested person requests that an item be removed from the Consent Calendar, it shall be removed so that it may be acted upon separately.

- 1-A: Treasurer's Reports – February 2024
- 1-B: Monthly Expenses – February 2024
- 1-C: Minutes – January 15, 2024 and February 27, 2024

SECTION 2 – STAFF, OTHER AGENCY, DIRECTOR, COMMITTEE REPORTS

- 2-A: NRCS Report
- 2-B: District Manager Report
- 2-C: Directors' Reports
- 2-D: Legislative Update
- 2-E: Board Committee Reports



SECTION 3 – CORRESPONDENCE

SECTION 4 – BOARD ACTION / DISCUSSION ITEMS

- 4-1: Mission Medians Project – Fallbrook Beautification Alliance, Jerri Patchett – Fallbrook Village Association (*Action*)
- 4-2: District Staff and current Staff vacancies, (*Action*)
- 4-3: Request to co-sponsor Special District Grant Accessibility Act HR 7525 (*Action*)
- 4-4: Consideration to discontinue ZOOM access at regular board meetings (*Possible Action*)

SECTION 5 – LEGAL MATTERS

SECTION 6 – AGENDA SUGGESTIONS FOR NEXT MEETING & ADJOURNMENT



MISSION RESOURCE CONSERVATION DISTRICT

130 E. Alvarado, Fallbrook, CA 92028

Special Board Meeting, January 15, 2024

8:00 a.m.

MINUTES

I. CALL TO ORDER, Determination of a Quorum

Directors Present: Scott Murray, Julia Escamilla, Peggy Brown, Victor Santos, and Bob Lin.
A quorum was confirmed.

Associate Directors Present: Cheryl Lindberg and Mark Mervich

II. Welcome Guests – There were no guest in attendance.

III. Additions to the Agenda (Gov. Code 54954.2(b))

There were no additions to the agenda.

IV. Oral Communications to the Board of Directors (Gov. Code 54954.3 (a))

There were none.

SECTION 1 – BOARD ACTION ITEMS

1-A: Property Sale (Action)

Having received an offer of \$600,000 for the property at 130 E. Alvarado Street, and after much discussion, a motion was made by Director Brown to sell the building with a counteroffer \$620,000 with \$10,000 of this payable upfront along with a 30-day escrow. The motion was seconded by Treasurer Linn. The motion was approved by the following vote:

Scott Murray – Aye
Julia Escamilla – No
Bob Lin – Aye
Victor Santos – No
Peggy Brown – Aye

A motion was also made Director Brown to accept the current resolution provided by the District's attorney with two changes as discussed. Treasurer Lin seconded the motion. The motion was approved by the following vote:

Scott Murray - Aye
Julia Escamilla – Aye
Bob Lin – Aye
Victor Santos – Aye
Peggy Brown – Aye

SECTION 2 – LEGAL MATTERS – No legal matters were discussed.



SECTION 3 – AGENDA SUGGESTIONS FOR NEXT MEETING & ADJOURNMENT

There were no suggestions for the next agenda.

Being no further business, the meeting was adjourned at 9:00 am

MINUTES APPROVED on _____ 2024

Approved By: _____

Attest By: _____



MISSION RESOURCE CONSERVATION DISTRICT

138 S. Brandon Street, Fallbrook, CA 92028

Special Board Meeting, February 27, 2024

7:00 p.m.

MINUTES

I. CALL TO ORDER, Determination of a Quorum

Directors Present: Scott Murray, Julia Escamilla, Peggy Brown, Victor Santos, and Bob Lin – A quorum was confirmed.

Associate Directors Present: Ross Pike, Cheryl Lindberg, and Mark Mervich

II. Welcome Guests – Lance Andersen and Rick Brown

IV. Additions to the Agenda (Gov. Code 54954.2(b))

There were no additions to the agenda.

V. Oral Communications to the Board of Directors (Gov. Code 54954.3 (a))

There were none.

SECTION 1 – CONSENT ITEMS

Consent Calendar items are routine and non-controversial, to be acted upon by the Board at one time without discussion. If any Board member, staff member, or interested person requests that an item be removed from the Consent Calendar, it shall be removed so that it may be acted upon separately.

1-A: Treasurer's Reports for Jan – Feb 16, 2024

1-B: Monthly Expenses Jan – Feb 16, 2024

A motion to approve the consent items was made by Treasurer Lin and seconded by Vice President Escamilla. The motion was approved by the following votes:

Scott Murray – Aye
Julia Escamilla – Aye
Bob Lin – Aye
Victor Santos – Aye
Peggy Brown - Aye

SECTION 2 – STAFF, OTHER AGENCY, DIRECTOR, COMMITTEE REPORTS

2-A: NRCS Report – No report was received.

2-B: District Manager's Report's – None was provided.

2-C: Directors' Reports

Scott Murray – Nothing to report.

Julia Escamilla – Vice President Escamilla reported that she attended the Master Gardeners' general meeting and accepted a special acknowledgement on behalf of the District for the donation of the soil profiles and maps. She also reported that she found a vintage numbered lithograph (Jim Buckels) in old MRCD files. She will bring the lithograph to the next meeting to that it can be used for future fund raising.



Bob Lin – Nothing to report.

Victor Santos – Director Santos reported that he will be teaching at the Community and School Gardens and briefed the Board on the Master Gardeners’ Ask the Expert event that is held at Grangettos on select Saturdays. He also suggested that MRCD participate in these events in the future to showcase District programs to MRCD constituents.

Peggy Brown – Nothing to report.

2-D: Legislative Update.

Vice President Escamilla brought up Initiative 1935 which would invalidate any revenue measures passed since January 1, 2022 that were put on the local ballot by citizen initiative requiring majority vote approval. The initiative would also repeal all taxes that do not contain a sunset (expiration date). Additionally, under the Initiative 1935, certain fees and charges may not exceed the “actual cost” of providing the product or service, and the initiative redefines “actual cost” as the “minimum amount necessary.” This ambiguous language could lead to countless lawsuits and would likely force local governments to reduce certain fees to meet the “minimum amount necessary” threshold or the charges could be determined to be taxes requiring two-thirds voter approval.

2-E: Board Committee Reports

The Programs Committee (Escamilla, Santos) – Director Santos reported that the District was awarded a \$500 by the Master Gardeners to be used specifically for the Community Garden. Escamilla reported that the Committee has decided to meet at least once every two weeks.

Administration Committee (Escamilla, Brown) – Director Brown passed out a draft Professional Agreement to be discussed in Board Action Item 4-G. This agreement was developed by Director Brown with minimal input by Vice President Escamilla.

SECTION 3 – CORRESPONDENCE

There was none.

SECTION 4 – BOARD ACTION / DISCUSSION ITEMS

4-A: Rental Agreement with the Fallbrook Regional Healthcare District (Action)

After clarification and discussion, a motion was made by Treasurer Lin and seconded by Director Brown to sign the lease agreement of \$680 per month and for staff to clarify the IT fee of \$200. The motion was approved by the following votes:

Scott Murray – Aye
Julia Escamilla – Aye
Bob Lin – Aye
Victor Santos – Aye
Peggy Brown - Aye

4-B: SDLAFCO Call for Nominations (Action)

No action was taken as the deadline for nominations had passed.

4-C: CARCD RCD Delegate for Election of Officers to CARCD Board (Action)

After brief discussion, a motion was made by Treasurer Lin and seconded by President Murray to designate President Murray as MRCD’s CARCD delegate. The motion was approved by the following vote:



Scott Murray – Aye
Julia Escamilla – Aye
Bob Lin – Aye
Victor Santos – Aye
Peggy Brown - Aye

4-D: Property Sale Proceeds (Action)

President Murray provided the Board with details of the final sale of the building, which netted \$378,000 in profits. As this was informational only, no action was taken.

4-E: Payment of Outstanding Invoices (Action)

The pending payment of outstanding invoices was reviewed. No action was taken as this was informational only.

4-F: Check Signatures (Discussion)

The Board reviewed that all Directors have signed the bank signature card. President Murray and Treasurer Lin were designated as the “go-to” signers as they are both local and are generally available.

4-G: District Manager Exit Interview and Consulting Agreement (Action)

Director Brown introduced the draft Professional Agreement. After discussion, Treasurer Lin made a motion to execute the final draft with a caveat that the agreement be extended to the contract agreement term to end on 12/31/2024. Vice President Escamilla amended the motion to also include appointing Director Santos as the sole liaison with the consultant. Further discussion ensued. The motion was further amended that President Murray be named the liaison. The motion was approved by the following vote:

Scott Murray – Aye
Julia Escamilla – Aye
Bob Lin – Aye
Victor Santos – Aye
Peggy Brown - Aye

4-H: SDLAFCO RCD MSR Ad Hoc Committee (Discussion)

After some discussion, President Murray appointed himself, Director Santos, and Associate Directors Pike and Merrick to the new AD Hoc Committee.

4-I: Part-Time Employment of Lance Andersen (Discussion)

President Murray introduced Lance Andersen and the need to hire him part-time to manage the RCCP Program. Program partners include: Vallecitos Water District, Rainbow Municipal Water District, Valley Center Municipal Water District, Yuima Water District, Fallbrook Public Utility District, and the City of Oceanside. After discussion, the Board asked Mr. Anderson to work with President Murray to develop a Professional Service Agreement and to report back to the Board on the financial benefit to MRCD.

SECTION 5 – LEGAL MATTERS

There are no pending legal matters at this time.

SECTION 6 – AGENDA SUGGESTIONS FOR NEXT MEETING & ADJOURNMENT



- Director Brown requested that a board action item eliminating Zoom meetings be placed on the next agenda.

There being no further business, a motion was made by Director Brown to adjourn the meeting. The motion was seconded by Director Santos. The motion was approved by the following votes:

Scott Murray – Aye
Julia Escamilla – Aye
Bob Lin – Aye
Victor Santos – Aye
Peggy Brown - Aye

The meeting was adjourned at 9:04 pm.

MINUTES APPROVED on _____ 2024

Approved By: _____

**S
Attest By: _____**

MISSION RESOURCE CONSERVATION DIST
A/P Aging Detail
As of March 15, 2024

Date	Transacti on Type	Num	Vendor	Due Date	Past Due	Open Balance
31 - 60 Days						
1/2/2024	Bill	Invest-24	National Assoc CD			100.00
02/13/2024	Bill	19601	Nigro & Nigro	02/13/2024	31	7,000.00
						\$ 7,100.00
Current						
03/06/24	Bill	95654332	Shell	3/28/2024		349.72
02/01/2024	Bill	INV33303485	Verizon	03/17/2024	-2	57.00
01/30/2024	Bill	FEB-MAR2024	EDCO	03/20/2024	-5	86.50
02/29/2024	Bill	VIS022924	Umpqua Bank	03/25/2024	-10	4,621.15
12/06/2023	Bill	STMT23-24	SD County Vector Control	04/10/2024	-26	17.47
Total for Current						\$ 5,131.84
TOTAL						\$ 12,231.84

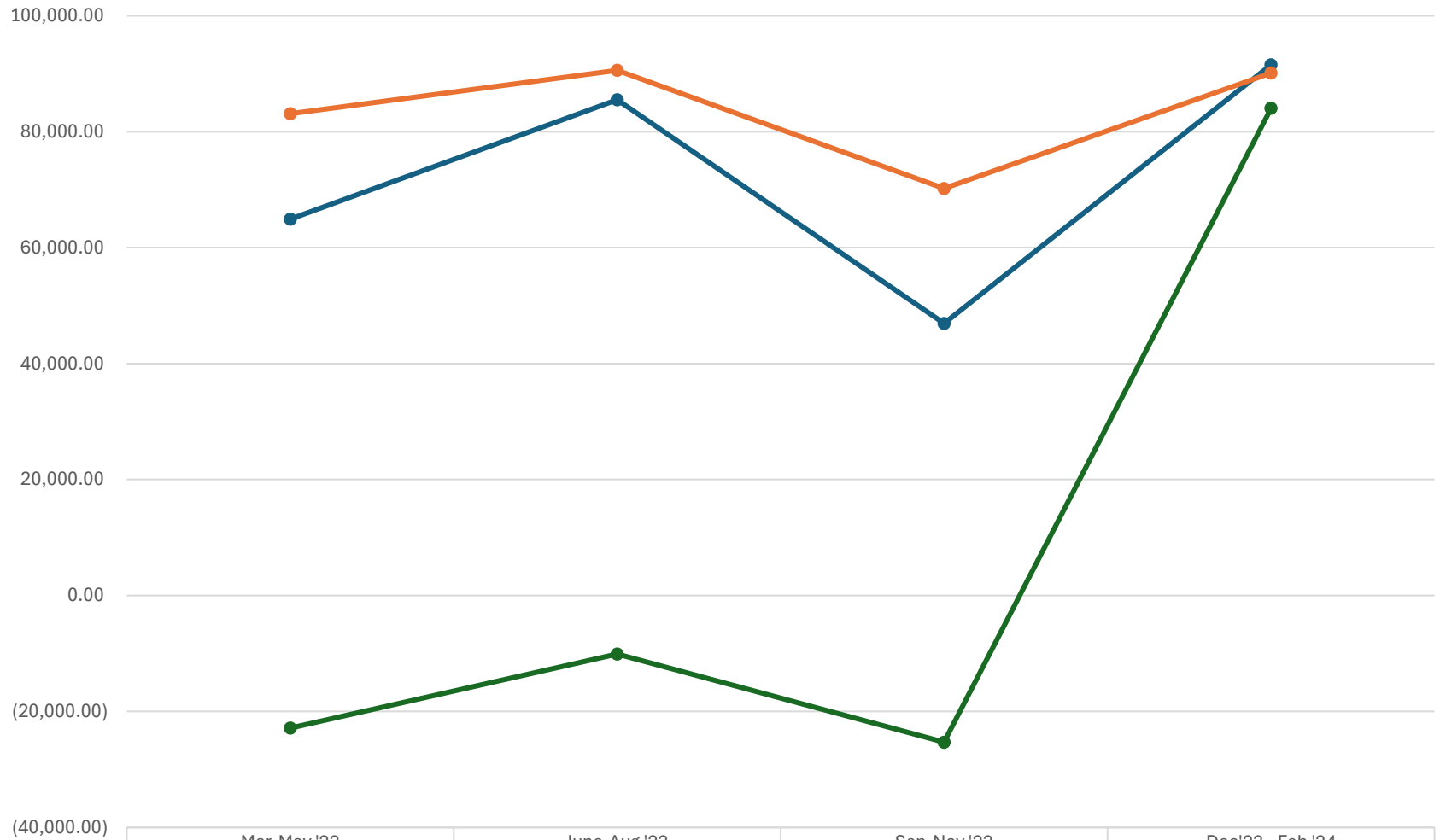
	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023
Building Improvements	232,187.00	232,187.00	232,187.00	232,187.00	232,187.00	232,187.00	232,187.00	232,187.00	232,187.00
Demonstration Garden	111,780.00	111,780.00	111,780.00	111,780.00	111,780.00	111,780.00	111,780.00	111,780.00	111,780.00
Furniture & Equipment	22,737.00	22,737.00	22,737.00	22,737.00	22,737.00	22,737.00	22,737.00	22,737.00	22,737.00
Land	40,876.00	40,876.00	40,876.00	40,876.00	40,876.00	40,876.00	40,876.00	40,876.00	40,876.00
Vehicles	59,592.00	59,592.00	59,592.00	59,592.00	59,592.00	59,592.00	59,592.00	59,592.00	59,592.00
Total Capital Assets	\$ 435,881.00	\$ 435,881.00	\$ 435,881.00	\$ 410,989.00	\$ 410,989.00	\$ 410,989.00	\$ 410,989.00	\$ 410,989.00	\$ 410,989.00
Total Fixed Assets	\$ 435,881.00	\$ 435,881.00	\$ 435,881.00	\$ 410,989.00	\$ 410,989.00	\$ 410,989.00	\$ 410,989.00	\$ 410,989.00	\$ 410,989.00
TOTAL ASSETS	\$ 666,543.79	\$ 652,885.84	\$ 625,421.98	\$ 620,467.69	\$ 614,946.16	\$ 611,291.91	\$ 600,310.66	\$ 585,880.30	\$ 582,029.11
LIABILITIES AND EQUITY									
Liabilities									
Current Liabilities									
Accounts Payable									
Accounts Payable	56,227.09	41,466.93	46,096.61	44,082.90	41,542.31	51,294.48	51,891.69	44,572.61	48,565.45
Total Accounts Payable	\$ 56,227.09	\$ 41,466.93	\$ 46,096.61	\$ 44,082.90	\$ 41,542.31	\$ 51,294.48	\$ 51,891.69	\$ 44,572.61	\$ 48,565.45
Credit Cards									
Visa Umpqua Bank	107.52	0.00	0.00	0.00	3.40	0.00	0.00	0.00	1,144.71
Total Credit Cards	\$ 107.52	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3.40	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,144.71
Other Current Liabilities									
Accrued Cost of Goods Sold	8,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Payroll/Liabilites	6,557.57	6,557.57	6,557.57	5,614.57	5,614.57	5,614.57	5,614.57	5,614.57	5,614.57
Accrued Vacation	7,061.57	7,061.57	7,061.57	3,556.47	3,556.47	3,556.47	3,556.47	3,556.47	3,556.47
CARCD	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
Customer Deposit	61,125.00	61,125.00	61,125.00	61,125.00	61,125.00	61,125.00	61,125.00	61,125.00	61,125.00
Deposits From Other Agencies	63,091.20	63,091.20	63,091.20	63,091.20	63,091.20	63,091.20	63,091.20	63,091.20	63,091.20
Payroll Liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Wage Garnish	-722.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Payroll Liabilities	-\$ 722.76	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total Other Current Liabilities	\$ 165,612.58	\$ 157,835.34	\$ 157,835.34	\$ 153,387.24	\$ 153,387.24	\$ 153,387.24	\$ 153,387.24	\$ 153,387.24	\$ 153,387.24
Total Current Liabilities	\$ 221,947.19	\$ 199,302.27	\$ 203,931.95	\$ 197,470.14	\$ 194,932.95	\$ 204,681.72	\$ 205,278.93	\$ 197,959.85	\$ 203,097.40
Long-Term Liabilities									
Accrued Interest	0.00	0.00	0.00	1,199.71	1,199.71	1,199.71	1,199.71	1,199.71	1,199.71
Loan Payment - Comm. Bus. Bank	191,795.68	190,595.68	190,595.68	188,195.97	186,995.97	184,595.97	183,395.97	182,195.97	182,195.97

	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023
Total Long-Term Liabilities	\$ 191,795.68	\$ 190,595.68	\$ 190,595.68	\$ 189,395.68	\$ 188,195.68	\$ 185,795.68	\$ 184,595.68	\$ 183,395.68	\$ 183,395.68
Total Liabilities	\$ 413,742.87	\$ 389,897.95	\$ 394,527.63	\$ 386,865.82	\$ 383,128.63	\$ 390,477.40	\$ 389,874.61	\$ 381,355.53	\$ 386,493.08
Equity									
Fund Balance	365,127.41	365,127.41	365,127.41	365,127.41	233,601.87	233,601.87	233,601.87	233,601.87	233,601.87
Net Income	-112,326.49	-102,139.52	-134,233.06	-131,525.54	-1,784.34	-12,787.36	-23,165.82	-29,077.10	-38,065.84
Total Equity	\$ 252,800.92	\$ 262,987.89	\$ 230,894.35	\$ 233,601.87	\$ 231,817.53	\$ 220,814.51	\$ 210,436.05	\$ 204,524.77	\$ 195,536.03
TOTAL LIABILITIES AND EQUITY	\$ 666,543.79	\$ 652,885.84	\$ 625,421.98	\$ 620,467.69	\$ 614,946.16	\$ 611,291.91	\$ 600,310.66	\$ 585,880.30	\$ 582,029.11

Friday, Mar 15, 2024 11:55:08 AM GMT-7 - Accrual Basis

	Dec 2023	Jan 2024	Feb 2024
ASSETS			
Current Assets			
Bank Accounts			
County Account	18,083.31	24,854.75	24,854.75
Five Star Bank -Checking	97,470.69	90,977.84	415,350.79
In-Lieu	7,316.90	7,339.41	7,339.41
SD County FMV	-3,266.35	-3,266.35	-3,266.35
Vista School Endowment	24,622.64	24,784.22	24,784.22
Warm Springs Creek	195.14	226.76	226.76
Wells Fargo Checking	0.28	0.28	1,000.28
Total Bank Accounts	\$ 144,422.61	\$ 144,916.91	\$ 470,289.86
Accounts Receivable			
Accounts Receivable	39,466.13	58,032.09	25,828.56
Total Accounts Receivable	\$ 39,466.13	\$ 58,032.09	\$ 25,828.56
Other Current Assets			
Interest Receivable	0.00	0.00	0.00
Interest Receivable - Restrictd	0.00	0.00	0.00
Petty Cash Fund	51.36	51.36	51.36
Prepaid Audit	-3,499.98	-4,083.31	2,333.36
Prepaid Insurance	7,168.74	5,413.83	3,658.92
Property Tax Receivable	0.00	0.00	0.00
Total Other Current Assets	\$ 3,720.12	\$ 1,381.88	\$ 6,043.64
Total Current Assets	\$ 187,608.86	\$ 204,330.88	\$ 502,162.06
Fixed Assets			
Capital Assets			
Accumulated Depreciation	-140,307.00	-140,307.00	-140,307.00
Building	84,124.00	84,124.00	0.00

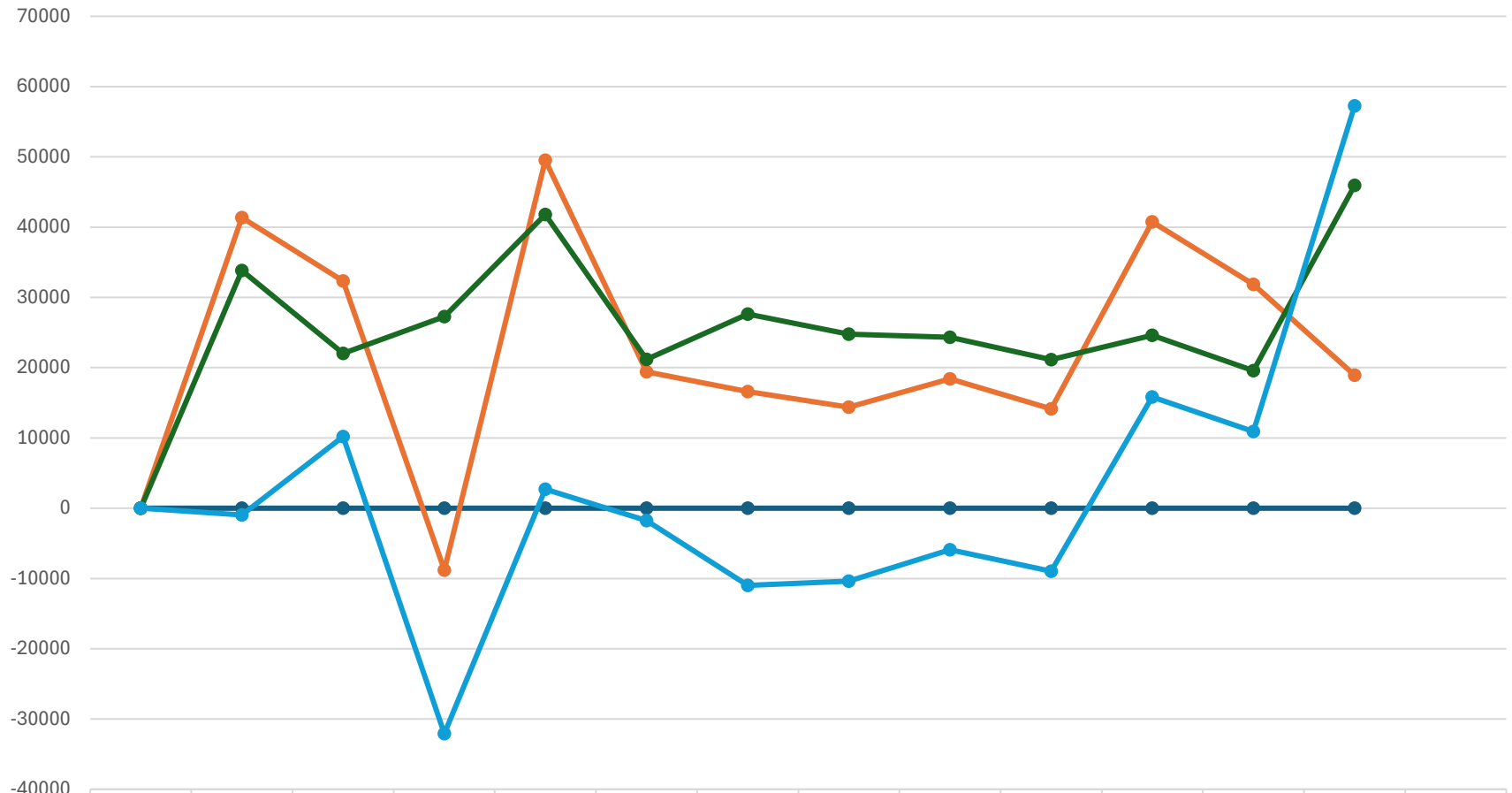
Income Statement in Four 3 month Periods



	Mar-May '23	June-Aug '23	Sep-Nov '23	Dec'23 - Feb '24
Total Income	64,908.01	85,534.88	46,939.36	91,533.66
Total Expenses	83,119.01	90,587.95	70,213.99	90,122.55
Net Income	(22,855.02)	(10,079.84)	(25,278.48)	84,031.45

● Total Income
 ● Total Expenses
 ● Net Income

Income Statement Trend Report for 12 month period



	1	2	3	4	5	6	7	8	9	10	11	12	13	14
Series1	0	0	0	0	0	0	0	0	0	0	0	0	0	
Series2	0	41,368.62	32,342.72	(8,803.33)	49,516.29	19,408.13	16,610.46	14,388.47	18,412.15	14,138.74	40,748.17	31,862.92	18,922.57	
Series3	0	33,819.10	22,041.00	27,258.91	41,808.77	21,165.70	27,613.48	24,766.93	24,323.43	21,123.63	24,613.91	19,575.32	45,933.32	
Series4	0	(948.45)	10,186.97	(32,093.5)	2,707.52	(1,784.34)	(11,003.0)	(10,378.4)	(5,911.28)	(8,988.74)	15,834.71	10,929.35	57,267.39	
Series5														

● Series1
 ● Series2
 ● Series3
 ● Series4
 ● Series5

	Dec 2023	Jan 2024	Feb 2024
Building Improvements	232,187.00	232,187.00	0.00
Demonstration Garden	111,780.00	111,780.00	0.00
Furniture & Equipment	22,737.00	22,737.00	23,639.22
Land	40,876.00	40,876.00	0.00
Vehicles	59,592.00	59,592.00	59,592.00
Total Capital Assets	\$ 410,989.00	\$ 410,989.00	-\$ 57,075.78
Total Fixed Assets	\$ 410,989.00	\$ 410,989.00	-\$ 57,075.78
TOTAL ASSETS	\$ 598,597.86	\$ 615,319.88	\$ 445,086.28
LIABILITIES AND EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	52,844.20	59,836.87	32,131.56
Total Accounts Payable	\$ 52,844.20	\$ 59,836.87	\$ 32,131.56
Credit Cards			
Visa Umpqua Bank	0.00	0.00	0.00
Total Credit Cards	\$ 0.00	\$ 0.00	\$ 0.00
Other Current Liabilities			
Accrued Cost of Goods Sold	0.00	0.00	0.00
Accrued Payroll/Liabilites	5,614.57	5,614.57	5,614.57
Accrued Vacation	3,556.47	3,556.47	3,556.47
CARCD	20,000.00	20,000.00	0.00
Customer Deposit	61,125.00	61,125.00	61,125.00
Deposits From Other Agencies	63,091.20	63,091.20	63,091.20
Payroll Liabilities	0.00	0.00	0.00
Wage Garnish	0.00	0.00	0.00
Total Payroll Liabilities	\$ 0.00	\$ 0.00	\$ 0.00
Total Other Current Liabilities	\$ 153,387.24	\$ 153,387.24	\$ 133,387.24
Total Current Liabilities	\$ 206,231.44	\$ 213,224.11	\$ 165,518.80
Long-Term Liabilities			
Accrued Interest	1,199.71	1,199.71	0.00
Loan Payment - Comm. Bus. Bank	179,795.97	178,595.97	0.00

	Dec 2023	Jan 2024	Feb 2024
Total Long-Term Liabilities	\$ 180,995.68	\$ 179,795.68	\$ 0.00
Total Liabilities	\$ 387,227.12	\$ 393,019.79	\$ 165,518.80
Equity			
Fund Balance	233,601.87	233,601.87	233,601.87
Net Income	-22,231.13	-11,301.78	45,965.61
Total Equity	\$ 211,370.74	\$ 222,300.09	\$ 279,567.48
TOTAL LIABILITIES AND EQUITY	\$ 598,597.86	\$ 615,319.88	\$ 445,086.28

Mission Res
Statemer
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	Mar 2023	Apr 2023	May 2023	Jun 2023
Income				
Agricultural Program	575.00	7,227.90	0.00	10,770.91
AG Efficiency	0.00	0.00	0.00	5,000.00
AG Evaluation	0.00	1,443.75	6,600.00	18,600.00
Ag Soil Moisture Sensor	0.00	0.00	0.00	0.00
CDFA	0.00	275.00	0.00	0.00
TEAM	0.00	0.00	0.00	425.00
Crop Swap	750.00	0.00	0.00	425.00
TEAM - Other	0.00	0.00	0.00	0.00
Total TEAM	\$ 750.00	\$ -	\$ -	\$ 850.00
USDA 2501	18,425.00	0.00	0.00	0.00
Total Agricultural Program	\$ 19,750.00	\$ 8,946.65	\$ 6,600.00	\$ 35,220.91
General Revenues	0.00	0.00	0.00	0.00
Community Garden	0.00	0.00	0.00	0.00
Interest Income	519.56	155.69	0.60	1,979.15
Property Taxes	1,052.77	12,469.14	2,562.66	1,541.68
SD County FMV	0.00	0.00	0.00	(172.03)
Total General Revenues	\$ 1,572.33	\$ 12,624.83	\$ 2,563.26	\$ 3,348.80
Landscape	0.00	0.00	0.00	0.00
OC Landscape	20,046.29	9,716.40	0.00	10,352.82
SD Landscape	0.00	0.00	0.00	443.76
Total Landscape	\$ 20,046.29	\$ 9,716.40	\$ -	\$ 10,796.58
SDCWA - AIEP	0.00	0.00	0.00	150.00
Services	0.00	0.00	0.00	0.00
Weed Management Grants	0.00	0.00	0.00	0.00
EMP Project	0.00	0.00	(17,966.59)	0.00
Total Weed Management Grants	\$ -	\$ -	\$ (17,966.59)	\$ -
Wildfire Program	0.00	46.00	0.00	0.00
IERCD	0.00	1,008.84	0.00	0.00
Total Wildfire Program	\$ -	\$ 1,054.84	\$ -	\$ -
Total Income	\$ 41,368.62	\$ 32,342.72	\$ (8,803.33)	\$ 49,516.29
Cost of Goods Sold				
Program Passthrough	8,500.00	0.00	1,500.00	0.00
Agricultural Rebate	(2.03)	114.75		5,000.00
Weed Management	0.00	0.00	0.00	0.00
Total Program Passthrough	\$ 8,497.97	\$ 114.75	\$ 1,500.00	\$ 5,000.00
Total Cost of Goods Sold	\$ 8,497.97	\$ 114.75	\$ 1,500.00	\$ 5,000.00
Gross Profit	\$ 32,870.65	\$ 32,227.97	\$ (10,303.33)	\$ 44,516.29
Expenses				

Facilities Overhead	0.00	0.00	0.00	0.00
Automobile Expense	0.00	0.00	0.00	0.00
Fastrak	0.00	210.00	0.00	0.00
Fleet Management	(95.00)	19.95	34.95	57.00
Fuel	351.27	418.51	475.80	716.90
Vehicle Repairs	425.92	170.38	0.00	68.62
Total Automobile Expense	\$ 682.19	\$ 818.84	\$ 510.75	\$ 842.52
Building Maintenance	452.66	151.83	151.83	151.83
Community Garden Expense	0.00	0.00	156.69	41.27
Depreciation	0.00	0.00	0.00	24,892.00
Equipment Replacement	0.00	0.00	0.00	0.00
Insurance	1,670.81	1,670.81	3,422.55	(1,509.28)
Rent	0.00	0.00	0.00	0.00
Telephone	596.52	448.73	448.73	448.73
Utilities	238.11	296.21	295.27	286.20
Total Facilities Overhead	\$ 3,640.29	\$ 3,386.42	\$ 4,985.82	\$ 25,153.27
Labor	0.00	0.00	0.00	0.00
Bonus Wages	0.00	0.00	0.00	0.00
Dental Insurance	69.54	100.94	132.34	69.54
Health Insurance	1,670.31	(434.58)	987.59	553.01
Payroll Tax Expenses	2,772.24	1,197.61	1,332.82	1,379.38
Wages	21,613.74	13,926.66	15,146.76	11,857.93
Work Comp	212.08	212.08	212.08	(109.48)
Total Labor	\$ 26,337.91	\$ 15,002.71	\$ 17,811.59	\$ 13,750.38
Office & Admin	0.00	0.00	0.00	0.00
Dues and Subscriptions	30.82	60.00	0.00	0.00
Equipment Lease	253.62	348.81	275.03	270.16
Field Supplies	(0.01)	0.00	0.00	0.00
Interest Expense	736.90	711.42	0.00	1,297.50
Late Fees	7.00	0.00	7.00	0.00
Moving Expenses	0.00	0.00	0.00	0.00
Office Expense	443.76	0.00	26.96	51.78
Payroll Service Fees	165.50	165.50	205.26	208.00
Postage and Delivery	0.00	63.00	26.35	0.00
Professional Fees	0.00	0.00	0.00	0.00
Auditor	479.17	479.17	479.17	479.17
Certificate Requests	0.00	0.00	0.00	50.00
Legal Fees	1,100.00	1,750.00	3,200.00	50.00
SD County Collection Costs	0.00	0.00	0.00	424.54
Total Professional Fees	\$ 1,579.17	\$ 2,229.17	\$ 3,679.17	\$ 1,003.71
Travel, Training & Meeting	25.00	0.00	0.00	0.00
Website Maintenance & IT Support	599.14	73.97	241.73	73.97
Total Office & Admin	\$ 3,840.90	\$ 3,651.87	\$ 4,461.50	\$ 2,905.12
Total Expenses	\$ 33,819.10	\$ 22,041.00	\$ 27,258.91	\$ 41,808.77

Net Operating Income	\$ (948.45)	\$ 10,186.97	\$ (37,562.24)	\$ 2,707.52
Other Income				
Gain/Loss Asset Sale	0.00	0.00	0.00	0.00
Other Income	0.00	0.00	5,468.70	0.00
Total Other Income	\$ -	\$ -	\$ 5,468.70	\$ -
Net Other Income	\$ -	\$ -	\$ 5,468.70	\$ -
Net Income	\$ (948.45)	\$ 10,186.97	\$ (32,093.54)	\$ 2,707.52

Description	Mar 2023	Apr 2023	May 2023	Jun 2023
Total Income	41,368.62	32,342.72	(8,803.33)	49,516.29
Total Expenses	33,819.10	22,041.00	27,258.91	41,808.77
Net Income	(948.45)	10,186.97	(32,093.54)	2,707.52

Description	Mar-May '23	June-Aug '23	Sep-Nov '23	Dec'23 - Feb '24
Total Income	64,908.01	85,534.88	46,939.36	91,533.66
Total Expenses	83,119.01	90,587.95	70,213.99	90,122.55
Net Income	(22,855.02)	(10,079.84)	(25,278.48)	84,031.45

Source Conservation District
Statement of Revenues Expenses
March 2023 - February 2024

Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 2024
0.00	972.50	1,836.25	2,618.25	(2,793.58)	7,021.90	4,813.88	605.54
0.00	0.00	0.00	0.00	1,970.95	6,917.63	2,584.14	0.00
0.00	0.00	0.00	0.00	0.00	6,600.00	5,400.00	4,826.31
0.00	0.00	0.00	0.00	1,100.00	680.40	0.00	0.00
517.50	0.00	0.00	110.00	0.00	0.00	859.85	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	1,438.50	4,529.92
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,438.50	\$ 4,529.92
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$ 517.50	\$ 972.50	\$ 1,836.25	\$ 2,728.25	\$ 277.37	\$ 21,219.93	\$ 15,096.37	\$ 9,961.77
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	310.00	0.00
(686.60)	0.36	621.27	131.83	0.00	532.96	228.36	0.00
0.00	687.83	251.03	542.84	1,812.42	14,645.52	6,758.79	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$ (686.60)	\$ 688.19	\$ 872.30	\$ 674.67	\$ 1,812.42	\$ 15,178.48	\$ 7,297.15	\$ -
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18,619.10	14,949.77	11,679.92	15,009.23	11,595.35	3,894.00	8,978.00	8,734.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$ 18,619.10	\$ 14,949.77	\$ 11,679.92	\$ 15,009.23	\$ 11,595.35	\$ 3,894.00	\$ 8,978.00	\$ 8,734.00
0.00	0.00	0.00	0.00	453.60	0.00	491.40	226.80
0.00	0.00	0.00	0.00	0.00	455.76	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
360.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00
597.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$ 958.13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 19,408.13	\$ 16,610.46	\$ 14,388.47	\$ 18,412.15	\$ 14,138.74	\$ 40,748.17	\$ 31,862.92	\$ 18,922.57
26.77	0.00	0.00	0.00	0.00	299.55	133.65	0.00
0.00	0.00	0.00	0.00	2,003.85	0.00	2,584.15	4,826.31
0.00	0.00	0.00	0.00	0.00	0.00	(1,359.55)	0.00
\$ 26.77	\$ -	\$ -	\$ -	\$ 2,003.85	\$ 299.55	\$ 1,358.25	\$ 4,826.31
\$ 26.77	\$ -	\$ -	\$ -	\$ 2,003.85	\$ 299.55	\$ 1,358.25	\$ 4,826.31
\$ 19,381.36	\$ 16,610.46	\$ 14,388.47	\$ 18,412.15	\$ 12,134.89	\$ 40,448.62	\$ 30,504.67	\$ 14,096.26

0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	210.00	0.00	210.00	0.00	0.00	0.00	0.00	0.00
0.00	57.00	57.00	57.00	57.00	57.00	57.00	57.00	57.00
343.96	0.00	717.73	749.03	0.00	358.55	229.32	505.61	
0.00	68.62	0.00	68.62	0.00	593.46	79.16	0.00	
\$ 343.96	\$ 335.62	\$ 774.73	\$ 1,084.65	\$ 57.00	\$ 1,009.01	\$ 365.48	\$ 562.61	
155.23	156.38	156.38	92.00	92.00	109.47	0.00	92.00	
0.00	0.00	0.00	0.00	421.71	18.75	0.00	0.00	
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
0.00	0.00	0.00	15.02	0.00	0.00	0.00	0.00	
1,608.93	1,143.63	1,608.93	1,741.24	1,608.93	1,608.93	1,608.93	1,608.93	
0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,183.00	
448.82	318.84	578.80	474.06	451.01	451.01	450.98	408.03	
321.82	369.63	235.14	269.28	214.94	319.87	382.03	200.55	
\$ 2,878.76	\$ 2,324.10	\$ 3,353.98	\$ 3,676.25	\$ 2,845.59	\$ 3,517.04	\$ 2,807.42	\$ 4,055.12	
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,500.00	
100.94	69.54	100.94	(62.80)	100.94	100.94	(62.80)	0.00	
1,975.18	(651.87)	1,975.18	770.30	(434.58)	770.30	(434.58)	0.00	
1,013.66	1,593.57	1,170.02	1,162.47	1,178.03	1,439.63	1,739.76	3,538.39	
13,097.41	21,404.49	15,482.48	15,692.91	16,041.82	15,121.03	13,378.69	24,684.68	
145.98	145.98	145.98	145.98	145.98	145.98	145.98	145.98	
\$ 16,333.17	\$ 22,561.71	\$ 18,874.60	\$ 17,708.86	\$ 17,032.19	\$ 17,577.88	\$ 14,767.05	\$ 35,869.05	
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
253.62	253.62	255.72	260.55	260.55	260.55	260.55	267.44	
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
701.23	1,401.31	696.73	683.23	0.00	1,396.07	678.00	(69.52)	
33.62	9.01	17.74	0.00	0.00	63.89	0.00	0.00	
0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,101.48	
0.00	168.43	387.86	59.24	0.00	728.18	0.00	882.86	
208.00	221.00	306.00	311.00	311.00	396.00	388.00	388.00	
0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.30	
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
583.33	583.33	583.33	583.33	583.33	583.33	583.33	2,583.33	
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
0.00	0.00	0.00	800.00	0.00	0.00	0.00	0.00	
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
\$ 583.33	\$ 583.33	\$ 583.33	\$ 1,383.33	\$ 583.33	\$ 583.33	\$ 583.33	\$ 2,583.33	
0.00	0.00	0.00	150.00	0.00	0.00	0.00	0.00	
73.97	90.97	290.97	90.97	90.97	90.97	90.97	852.26	
\$ 1,953.77	\$ 2,727.67	\$ 2,538.35	\$ 2,938.32	\$ 1,245.85	\$ 3,518.99	\$ 2,000.85	\$ 6,009.15	
\$ 21,165.70	\$ 27,613.48	\$ 24,766.93	\$ 24,323.43	\$ 21,123.63	\$ 24,613.91	\$ 19,575.32	\$ 45,933.32	

\$	(1,784.34)	\$	(11,003.02)	\$	(10,378.46)	\$	(5,911.28)	\$	(8,988.74)	\$	15,834.71	\$	10,929.35	\$	(31,837.06)
	0.00		0.00		0.00		0.00		0.00		0.00		0.00		89,104.45
	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	89,104.45
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	89,104.45
\$	(1,784.34)	\$	(11,003.02)	\$	(10,378.46)	\$	(5,911.28)	\$	(8,988.74)	\$	15,834.71	\$	10,929.35	\$	57,267.39

Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 2024
19,408.13	16,610.46	14,388.47	18,412.15	14,138.74	40,748.17	31,862.92	18,922.57
21,165.70	27,613.48	24,766.93	24,323.43	21,123.63	24,613.91	19,575.32	45,933.32
(1,784.34)	(11,003.02)	(10,378.46)	(5,911.28)	(8,988.74)	15,834.71	10,929.35	57,267.39

Total

33,648.55

16,472.72

43,470.06

1,780.40

1,762.35

425.00

1,175.00

5,968.42

\$ 7,568.42

18,425.00

\$ 123,127.50

0.00

310.00

3,483.18

42,324.68

(172.03)

\$ 45,945.83

0.00

133,574.88

443.76

\$ 134,018.64

1,321.80

455.76

0.00

(17,966.59)

\$ (17,966.59)

406.28

1,606.69

\$ 2,012.97

\$ 288,915.91

10,459.97

14,527.03

(1,359.55)

\$ 23,627.45

\$ 23,627.45

\$ 265,288.46

	0.00
	0.00
	630.00
	415.90
	4,866.68
	1,474.78
\$	7,387.36
	1,761.61
	638.42
	24,892.00
	15.02
	17,793.34
	1,183.00
	5,524.26
	3,429.05
\$	62,624.06
	0.00
	7,500.00
	720.06
	6,746.26
	19,517.58
	197,448.60
	1,694.60
\$	233,627.10
	0.00
	190.82
	3,220.22
	(0.01)
	8,232.87
	138.26
	1,101.48
	2,749.07
	3,273.26
	92.65
	0.00
	8,583.32
	50.00
	6,900.00
	424.54
\$	15,957.86
	175.00
	2,660.86
\$	37,792.34
\$	334,043.50

\$ (68,755.04)

89,104.45

5,468.70

\$ 94,573.15

\$ 94,573.15

\$ 25,818.11

Special District Grant Accessibility Act Approved in House Committee—Call for Co-Sponsors from Your CA House Delegation



By [Vanessa Gonzales](#) posted 4 days ago

By: National Special Districts Coalition

In a major milestone for the nation's special districts, last week, the U.S. House Oversight and Accountability Committee approved the Special District Grant Accessibility Act. The bill ([H.R. 7525](#)), which is sponsored by Representatives Pat Fallon (R-TX) and Brittany Pettersen (D-CO), cleared the committee on an overwhelming 38-2 vote. To view the committee's action on H.R. 7525, [please click here](#).

The Special District Grant Accessibility Act embodies the National Special District Coalition's longstanding legislative objective of codifying in federal law a first-ever, formal definition of "special district". In addition to establishing such a definition, H.R. 7525 would direct federal agencies to recognize special districts as local governments for the purpose of ensuring that districts are eligible to receive appropriate forms of federal assistance, including funding and resources through key grant programs.

Looking ahead, the legislation is expected to be considered by the full House. As of this writing, it remains unclear when House leadership will schedule the bill for a floor vote.

In preparation for successful action on the floor, CSDA is calling upon special districts to reach out to their Representatives in Congress to urge them to cosponsor H.R. 7525.

Please use this [Template Co-Sponsor Request Letter](#) and this [NSDC H.R. 7525 Fact Sheet](#) to support your outreach and please CC advocacy@csda.net.

If you need help identifying your Congressional Representative, visit: [Find Your Representative | house.gov](#).

CSDA is a founding member of NSDC. Special districts receive full benefit from NSDC's advocacy and services through membership in CSDA.

*****CSDA TEMPLATE LETTER*****

[Date]

The Honorable [redacted]
U.S. House of Representatives
[redacted] House Office Building
Washington, D.C. 20515

RE: Cosponsor Request – H.R. 7525 *Special District Grant Accessibility Act*

Dear Representative [redacted]:

On behalf of the [redacted], we respectfully request that you cosponsor the *Special District Grant Accessibility Act* (H.R. XXXX). This important bipartisan bill would establish a formal definition of “special district” in federal law, as well as require the Office of Management and Budget (OMB) to issue guidance to federal agencies requiring special districts to be recognized as local governments for the purpose of federal financial assistance determinations.

[Brief description of your district.]

Special districts are local governments created by the people of a community to deliver specialized services essential to their health, safety, economy, and well-being. In the State of California, there are over 2,000 special districts providing a broad range of essential services and infrastructure.

Despite the significance of special districts throughout the United States, federal law lacks a consistent definition of these special purpose units of local government. As a result, some communities served by special districts face challenges in accessing federal funding opportunities as their local service providers are commonly omitted from the definition of eligible units of local government in legislative proposals that authorize federal programs and funding. Moreover, special districts lack official population figures and are therefore not recognized by the U.S. Census Bureau as “geographic units of government.” As a result, special districts are unable to gain access to certain formula-driven grants and resources.

Sponsored by Representatives Pat Fallon (R-TX) and Brittany Pettersen (D-CO), the *Special District Grant Accessibility Act* represents a long-overdue, bipartisan effort designed to ensure that special districts have the same access to federal resources as other units of local government. Again, we urge you to cosponsor this important legislation and we ask that you work with your House colleagues to prioritize its passage.

Respectfully,

[Name]

[Title]

cc: California Special Districts Association [via email: advocacy@csla.net]