



MISSION RESOURCE CONSERVATION DISTRICT

138 S. Brandon Street, Fallbrook, CA 92028

District Regular Board Meeting, July 15, 2024

3:00 p.m.

AGENDA

I. CALL TO ORDER

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 –June 2024

1-B: Monthly Expenses – June 2024

1-C: Minutes- May 20, 2024 &
June 15, 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

None

SECTION 4 – BOARD ACTION / DISCUSSION ITEMS

4-1 : Discuss whether regular board meetings will have a hard closure at 5:30 pm. (*Possible Action*) *No action was taken at the May 20th meeting.*

4-2 : Update on the Fallbrook Median Project. (*Action Required*)

4-3 : Final Audit Report. (*Discussion*)

SECTION 5 – LEGAL MATTERS

SECTION 6 – AGENDA SUGGESTIONS - NEXT MEETING (8/19/2024) & ADJOURNMENT



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

District Regular Board Meeting, May 20, 2024
3:00 p.m.

MINUTES

I. CALL TO ORDER – The meeting was called to order at 3:06 pm.

II. Welcome Guests:

Jack Bebee, General Manager, Fallbrook Public Utility District (FPUD)
Rashawn Medina

III. Roll Call, Determination of Quorum

Roll call was as follows:

Directors

Scott Murray, President - present
Julia Escamilla, Vice President - present
Bob Lin, Treasurer - present
Victor Santos, Director – absent
Peggy Brown, Director - present

Associate Directors

Ross Pike - Present
Mark Mervich - Present
Cheryl Lindberg - Present

Staff

Ani Vartanians, District Manager

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

In a motion made by Director Brown and seconded by President Murray, a discussion and/or possible action regarding the Fallbrook Median Project was added to the agenda. The motion was pass unanimously as follows:

Murray – Aye	Santos - Absent
Escamilla – Aye	Brown - Aye
Lin - Aye	

Jack Bebee, FPUD General Manager presented a more comprehensive overview about the Fallbrook Median Project opportunity, which was previously declined by the District. He clarified that FPUD would maintain responsibility for risk and liability concerns and would be able to provide funding for costs incurred such as landscape services, materials, and an administration fee through its annual grant program, the Community Benefit Program. After clarification, he asked the Board to reconsider its previous position.

A motion was made Vice President Escamilla and seconded by Director Brown to direct the District Manager to work with FPUD staff to compose an appropriate contract for further consideration by the Board at the District’s June board meeting. The motion was carried as follows:



Murray – Aye
Escamilla – Aye
Lin - Aye

Santos - Absent
Brown - Aye

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

Guest, Rashawn Medina, introduced himself to the Board. He mentioned that he was interested in serving as a district volunteer and was particularly interested in providing District outreach to at-risk youth within the community.

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 – April 2024
- 1-B: Monthly Expenses – April 2024
- 1-C: Minutes – April 17, 2024

A motion was made by Director Brown and seconded by Director Lin to accept the consent items as presented effective upon the correction of the 04/17/2024 minutes. The correction would amend “A motion was made by Director and seconded by Director Santos to the consent items as presented” to “A motion was made by Vice President Escamilla and seconded by Director Santos to approve the consent items as presented.”

The motion was carried as follows:

Murray – Aye Santos - Absent
Escamilla – Aye Brown - Aye
Lin - Aye

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

2-A: NRCS Report - A representative from NRCS was not present but instead, a handout was distribution.

2-B: District Manager Report – District Manager Vartanians reported that after research she found that the District would need to change/increase its boundaries in order to increase its tax base.

2-C: Directors’ Reports

President Murray: Nothing to report.

Vice President Escamilla: Nothing to report.

Treasurer Lin: Nothing to report.

Director Santos: Absent

Director Brown: She reported that she networked with Berry Willis but wasn’t able to discuss too much regarding the District as this opportunity took place at a social event.



Associate Director Ross: He reported that he attended a FireSafe meeting. He learned that they applied for a grant for large street markers which also included a partnering with the US Marines for a marker installation phase.

Associate Director Mervich: He reported that a lot of progress has been made at the community garden including the installation of a greenhouse.

Associate Director Lindberg: Nothing to report.

2-D: Legislative Update - There was none.

2-E: Board Committee Reports

Programs Committee - Vice President Escamilla reported that she has not heard anything regarding any of the recently submitted grant applications. She has been monitoring the County of San Diego Council meetings in the event that the Community Incentive Grant application goes before the County Board for approval.

SECTION 3 – CORRESPONDENCE – There was none.

SECTION 4 – BOARD ACTION / DISCUSSION ITEMS

4-1: Consider officially removing “acting” from the current title of the Acting General Manager and invoke a six-month new employee probationary period effective immediately. (Action)

A motion was made by Vice President Escamilla and seconded by Director Brown to move Item 4-1 to closed session as item 5-1.

The motion was carried as follows:

Murray – Aye	Santos - Absent
Escamilla – Aye	Brown - Aye
Lin - Aye	

4-2: Discuss upcoming 2024 Fire Safe Council Volunteer Awards event on May 30, 2024 from 11:00 am to 2:30. (Discussion) – District Manager Vartanians introduced an email from Ann Baldwin from the RCD of Greater San Diego which included an invitation to the Fire Safe Council of San Diego County’s 17th annual Volunteer Awards Ceremony scheduled for May 30, 2024 in El Cajon. Vice President Escamilla pointed out that this event shows that the RCD is working outside of their own jurisdiction as the program participants are located county-wide.

4-3: Consider authorizing the Acting District Manager to transfer funds between the County Tax Revenue Account to the Five Star Money Market Account on an on-going basis. (Action) - District Manager Vartanians reported that currently, tax roll funds are located in the County account and requested that the Board give her authority to transfer these funds to the Five Star account which earns interest at a higher rate of 4.25%. Due to time constraints and other issues of priority, this item was tabled until the June 2024 Board meeting.



SECTION 5 – LEGAL MATTERS – CLOSED SESSION

A motion was made by Vice President Escamilla and seconded by Director Brown to move to closed session. The motion was carried as follows:

Murray – Aye	Santos - Absent
Escamilla – Aye	Brown - Aye
Lin - Aye	

Closed Session opened at 4:00 pm.

5.1 Public Employee Performance Evaluation (Gov. Code section 54957(b)(1).) Title: Ani Vartanians

Open Session was reconvened at 4:30 pm with the following report: Ani Vartanians title was changed to “District Manager”.

SECTION 6 – AGENDA SUGGESTIONS - NEXT MEETING (6/17/2024) & ADJOURNMENT

The following items were requested to be added to the June Board meeting agenda:

- Continuation of the discussion of the Fallbrook Median Project and possible presentation by current landscaper,
- Consider a hard closure of 5:30 om for regular board meetings.
- Tabled item 4-3.
- Consider joining SD chapter of CSDA,
- Consider authorization for DM to transfer funds.
- Details on current reserve policy and funds.

MISSION RESOURCE CONSERVATION DISTRICT

138 S. Brandon Street, Fallbrook, CA 92028

District Regular Board Meeting, June 17, 2024

3:00 p.m.

MINUTES

I. CALL TO ORDER, Determination of a Quorum

The meeting was called to order at 3:07 p.m. and a quorum was confirmed by Roll Call:

Directors Present: Scott Murray, Peggy Brown, Victor Santos.

Directors Absent: Julia Escamilla, Bob Lin.

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

Staff Present: Ani Vatanians

Others Present: NRCS Representative Celine Morales

II. Welcome Guests – Members of the public in attendance introduced themselves as Vincent Wu, Rasharn Medina and Kai Desjardins.

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
Guests present discussed a general interest in the District and service to farmers via integration of the arts and farming. President Murray encouraged them to peruse the MRCD website for familiarity with MRCD purposes and also to visit www.farmers.gov.

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 – May 2024

1-B: Monthly Expenses – May 2024

1-C: Minutes – May 20, 2024

A motion was made by Director Brown and seconded by Director Santos to approve the Consent Items. The motion carried under the following vote:

Director Murray, Aye
Director Santos, Aye
Director Brown, Aye

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

2-A: NRCS Report given by Celine Morales.
2-B: District Manager Report – A brief update was provided on District operations.
2-C: Directors Reports – Director Santos reported on a soils class he taught at the Senior Center.
2-D: Legislate Update – none.
2-E: Board Committee Reports - Director Santos and Associate Directors Lindberg and Mervich reported on progress at the Community Garden. Associate Director Pike reported on a North County Fire grant received. Director Brown reported on a meeting with District Manager and the landscape company regarding the possible Mission Median program.

SECTION 3 - CORRESPONDENCE

None received.

SECTION 4 - BOARD ACTION / DISCUSSION ITEMS

4-1: Discussion of hard closure of future meetings at 5:30 p.m., (Possible Action). Discussion ensued. No action was taken.

4-2: A motion was made, seconded and carried under the following vote to authorize the District Manager to transfer funds between accounts on an ongoing basis as needed, in consultation with the Board Treasurer.

Director Murray, Aye
Director Santos, Aye
Director Brown, Aye

4-3: Discussion of current reserves status and policy. This matter was **tabled** for a future meeting.

4-4: Consider joining the San Diego chapter of the California Special Districts Association. It was noted that the District is currently a member of the Statewide association. A motion was made, seconded and carried under the following vote to join the San Diego Chapter:

Director Murray, Aye
Director Santos, Aye
Director Brown, Aye

4-5: Fallbrook Median Project : District Manager Vartanians gave an update including a meeting with Landscape One. Board approval and acceptable contract language remain pending. In the interim, work will continue on possible grant language due to impending application deadline. The matter was **tabled** for the next meeting.

4-6: Final Audit Report: The Auditor’s report was provided in the packet for Board review. Action was **tabled** pending the Treasurer’s review.

4-7: Community Garden Lease renewal. A motion was made, seconded and carried under the following vote to approve the lease renewal:

Director Murray, Aye
Director Santos, Aye
Director Brown, Aye

SECTION 5 – LEGAL MATTERS

There were no legal matters.

SECTION 6 – AGENDA SUGGESTIONS – NEXT MEETING (7/15/2024)

All items Tabled will be included on the next Agenda. There were no additional suggestions.

With business concluded at 4:15 p.m., President Murray asked guests in attendance to further articulate their interest in the MRCD. Guests raised questions regarding grant awarding cycles and described an interest in promoting musical events and permaculture on farmers’ lands.

A motion was made by Director Brown and seconded by Director Murray to adjourn the meeting, with the following vote:

Director Murray, Aye
Director Santos, Aye
Director Brown, Aye

Meeting was adjourned at 4:22 p.m.

Minutes approved on: _____ 2024

Approved by: _____

Attest by: _____



7/11/2024

RE: Mission RCD Board Meeting

Dear RCD Board Members,

Good day. Below is a summary of the July NRCS report.

- Local Work Group Meeting scheduled -Virtual Meeting Wed. July 31st 10:30am- 1:30pm, MS Teams link provided to Ani to share with board, staff and producers within RCD district.
- One Sponsor that submitted a formal request for EWPP, Emergency Watershed Protection Program assistance due to the flooding events in January, the request has now moved to working on DSR (Damage Survey Report) step of the request
- NRCS Position for Soil Conservationist- Final job offer provided, Britta Welsch start date July 29th
- Current Active Contract Status
 - 77 Active Contracts
 - 4.11 Million Obligation
 - 15.8 K Acres
- Working on Obligations, Contract Maintenance, Contract Reviews
- 26 Applications selected for Pre-Approval- 2 of these Pre-Approved Applications have now been obligated to funded contracts, 1 is pending final obligation review
- RCPP: (1) application selected for pre-approval- working with client and staff to complete all eligibility and technical requirements for pre-obligation review
- Program Support Specialist position was advertised and closed on 6/3/2024-Interviews held 7/8/2024- recommendations will be provided to leadership shortly
- Forester was flown to accept applications but will be re-advertised

- Team Engineer position was flown and will be re-advertised- This position is supervised by Area Engineer

Erica Kleinman, 1994 Tribal Scholar Intern, is a Summer Intern, who has returned this summer to work with NRCS. We had the pleasure to work with her last year. She is working on her Biology degree at Northern Arizona University and started at the end of June and will be with NRCS until Aug. 9th.

This link provides NRCS education and Teaching materials that can be downloaded, if the content is of interest.

https://www.nrcs.usda.gov/resources?title=&resource_type=20&field_programs=All&field_nrc=All&field_states=All

This link provides NRCS CA Program Deadlines:

<https://www.nrcs.usda.gov/programs-initiatives/eqip-environmental-quality-incentives/california/environmental-quality>

Sincerely,
Celine Morales
District Conservationist
Escondido Service Center
Celine.Morales@usda.gov
760-745-2061 ext. 9878

MISSION RESOURCE CONSERVATION DIST
A/P Aging Detail
As of July 9, 2024

	Date	Transaction Type	Num	Vendor	Due Date	Past Due	Amount
Current							
	06/30/2024	Bill	VIS063024	Umpqua Bank	07/25/2024	-16	2,041.73
	07/06/2024	Bill	98280057	Shell	07/26/2024	-17	438.27
	07/01/2024	Bill	DGC.MRCD.#4.6.2024	Darcy Cook.	07/31/2024	-22	3,630.00
	07/01/2024	Bill	LC24-21	County of San Diego County	08/31/2024	-53	31.28
							\$ 6,141.28
Over 90 Days							
	02/07/2024	Vendor Credit	AMZN-CR	Amazon		0	-59.26
							-\$ 59.26
TOTAL							\$ 6,082.02

MISSION RESOURCE CONSERVATION DIST
A/R Aging Detail
As of July 9, 2024

Description	Date	Transaction Type	Num	Customer	Due Date	Open Balance
Over 90 Days						
	04/04/2023	Invoice	3361 CARCD	CARCD-WCB Grant	04/04/2023	273.87 Retention
	06/06/2023	Invoice	3371	CARCD-WCB Grant	06/06/2023	129.44 Retention
	06/06/2023	Invoice	3370	CARCD-WCB Grant	06/06/2023	172.81 Retention
	06/30/2023	Invoice	3384	CARCD-WCB Grant	07/11/2023	148.19 Retention
	08/17/2023	Invoice	3388	CARCD-WCB Grant	08/17/2023	48.62 Retention
	09/10/2023	Invoice	3391 CARCD	CARCD-WCB Grant	10/10/2023	91.81 Retention
	10/15/2023	Invoice	3392-SEPT	CARCD-WCB Grant	11/30/2023	81.50 Retention
	11/15/2023	Invoice	3392 CARCD	CARCD-WCB Grant	12/15/2023	128.63 Retention
	12/08/2023	Invoice	3399	CARCD-WCB Grant	01/07/2024	90.75 Retention
	01/18/2024	Invoice	3405	CDFA-Climate Smart Ag	02/17/2024	859.85
	01/19/2024	Invoice	3405 - WCB	CARCD-WCB Grant	02/29/2024	99.94 Retention
	02/20/2024	Invoice	3408	CARCD-WCB Grant	03/31/2024	93.94 Retention
						\$ 2,219.35
61 - 90 Days						
	03/20/2024	Invoice	3413-WCB	CARCD-WCB Grant	04/19/2024	64.13 Retention
	03/31/2024	Invoice	3418	TEAM RCD	04/30/2024	257.07
						\$ 321.20
31 - 60 Days						
	04/18/2024	Invoice	3420	CARCD-WCB Grant	05/18/2024	56.81 Retention
	04/23/2024	Invoice	3421	CARCD - Racial Equity	05/23/2024	414.00
						\$ 470.81
1 - 30 Days						
	05/16/2024	Invoice	3425-WCB	CARCD-WCB Grant	06/15/2024	450.00

MISSION RESOURCE CONSERVATION DIST
A/R Aging Detail
As of July 9, 2024

Description	Date	Transacti on Type	Num	Customer	Due Date	Open Balance
	05/31/2024	Invoice	3427	TEAM RCD	06/30/2024	2,109.38
	05/31/2024	Invoice	3428	TEAM RCD	06/30/2024	2,877.37
	05/31/2024	Invoice	3431	SDCWA	06/30/2024	14,508.19
						\$ 19,944.94
Current						
	06/17/2024	Invoice	3430	TEAM RCD	07/17/2024	341.06
	06/19/2024	Invoice	3429	CARCD-WCB Grant	07/19/2024	107.50
	06/26/2024	Invoice	3432	TEAM RCD	07/26/2024	1,137.25
	06/30/2024	Invoice	3433	MWDOC	07/30/2024	10,342.59
	07/02/2024	Invoice	3437	TEAM RCD	08/01/2024	22.50
	07/02/2024	Invoice	3436	TEAM RCD	08/01/2024	4,826.70
	07/02/2024	Invoice	3435	SDCWA	08/01/2024	6,140.10
	07/09/2024	Invoice	3440	RCD Greater San Diego County	08/08/2024	250.00
						\$ 23,167.70
TOTAL						\$ 46,124.00

MISSION RESOURCE CONSERVATION DIST

Profit and Loss

July 2023 - June 2024

	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 2024	Mar 2024
Total Wildfire Program	\$ 958.13	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total Income	\$ 10,143.93	\$ 16,610.46	\$ 14,388.47	\$ 18,412.15	\$ 14,138.74	\$ 40,748.17	\$ 33,551.67	\$ 21,958.09	\$ 17,366.34
Cost of Goods Sold									
Cost of Goods Sold									1,000.00
Program Passthrough	26.77					299.55	133.65		1,200.00
Agricultural Rebate					2,003.85		2,584.15	4,826.31	1,578.78
Greater San Diego									
Weed Management							-1,359.55		
WETA									1,000.00
Total Program Passthrough	\$ 26.77	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,003.85	\$ 299.55	\$ 1,358.25	\$ 4,826.31	\$ 3,778.78
Total Cost of Goods Sold	\$ 26.77	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,003.85	\$ 299.55	\$ 1,358.25	\$ 4,826.31	\$ 4,778.78
Gross Profit	\$ 10,117.16	\$ 16,610.46	\$ 14,388.47	\$ 18,412.15	\$ 12,134.89	\$ 40,448.62	\$ 32,193.42	\$ 17,131.78	\$ 12,587.56
Expenses									
Facilities Overhead									
Automobile Expense									127.30
Fastrak		210.00		210.00					210.00
Fleet Management		57.00	57.00	57.00	57.00	57.00	57.00	57.00	57.00
Fuel	343.96		717.73	749.03		358.55	229.32	505.61	349.72
Vehicle Repairs		68.62		68.62		593.46	79.16		
Total Automobile Expense	\$ 343.96	\$ 335.62	\$ 774.73	\$ 1,084.65	\$ 57.00	\$ 1,009.01	\$ 365.48	\$ 562.61	\$ 744.02
Building Maintenance	155.23	156.38	156.38	92.00	92.00	109.47		92.00	
Community Garden Expense					421.71	18.75			
Equipment Replacement				15.02					
Insurance	1,608.93	1,143.63	1,608.93	132.31	1,608.93	1,608.93	1,608.93	1,608.93	1,608.93
Rent								1,183.00	805.00
Telephone	448.82	318.84	578.80	474.06	451.01	451.01	450.98	408.03	400.11
Utilities	321.82	369.63	235.14	269.28	214.94	319.87	322.92	200.55	

MISSION RESOURCE CONSERVATION DIST
Profit and Loss
July 2023 - June 2024

	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 2024	Mar 2024
Total Facilities Overhead	\$ 2,878.76	\$ 2,324.10	\$ 3,353.98	\$ 2,067.32	\$ 2,845.59	\$ 3,517.04	\$ 2,748.31	\$ 4,055.12	\$ 3,558.06
Labor									
Bonus Wages								7,500.00	
Dental Insurance	100.94	69.54	100.94	-62.80	100.94	100.94	-62.80		
Health Insurance	1,975.18	-651.87	1,975.18	770.30	-434.58	770.30	-434.58		
Payroll Tax Expenses	1,013.66	1,593.57	1,170.02	1,162.47	1,178.03	1,439.63	1,739.76	3,538.39	1,402.73
Wages	13,097.41	21,404.49	15,482.48	15,692.91	16,041.82	15,121.03	13,378.69	24,684.68	14,101.86
Work Comp	145.98	145.98	145.98	145.98	145.98	145.98	145.98	145.98	145.98
Total Labor	\$ 16,333.17	\$ 22,561.71	\$ 18,874.60	\$ 17,708.86	\$ 17,032.19	\$ 17,577.88	\$ 14,767.05	\$ 35,869.05	\$ 15,650.57
Office & Admin									
Dues and Subscriptions	100.00			1,790.00			100.00		189.87
Equipment Lease	253.62	253.62	255.72	260.55	260.55	260.55	260.55	267.44	
Field Supplies									
Interest Expense	701.23	1,401.31	696.73	683.23		1,396.07	0.00	-69.52	-1,200.00
Late Fees	33.62	9.01	17.74	0.00	0.00	63.89	0.00		
Moving Expenses								1,101.48	
Office Expense		168.43	387.86	59.24		728.18		2,725.82	851.37
Payroll Service Fees	208.00	221.00	306.00	311.00	311.00	396.00	388.00	388.00	380.00
Postage and Delivery								3.30	
Professional Development									
Promotional Expense									
Total Professional Development	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Professional Fees								32,928.55	-32,928.55
Auditor	583.33	583.33	583.33	583.33	583.33	583.33	583.33	2,583.33	583.34
Consultant									
Legal Fees				800.00					
Total Professional Fees	\$ 583.33	\$ 583.33	\$ 583.33	\$ 1,383.33	\$ 583.33	\$ 583.33	\$ 583.33	\$ 35,511.88	-\$ 32,345.21

MISSION RESOURCE CONSERVATION DIST

Profit and Loss

July 2023 - June 2024

	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 2024	Mar 2024
Travel, Training & Meeting				150.00					25.00
Website Maintenance & IT Support	73.97	90.97	290.97	90.97	90.97	90.97	90.97	852.26	935.46
Total Office & Admin	\$ 1,953.77	\$ 2,727.67	\$ 2,538.35	\$ 4,728.32	\$ 1,245.85	\$ 3,518.99	\$ 1,422.85	\$ 40,780.66	-\$ 31,163.51
Purchases									99.57
Total Expenses	\$ 21,165.70	\$ 27,613.48	\$ 24,766.93	\$ 24,504.50	\$ 21,123.63	\$ 24,613.91	\$ 18,938.21	\$ 80,704.83	-\$ 11,855.31
Net Operating Income	-\$ 11,048.54	-\$ 11,003.02	-\$ 10,378.46	-\$ 6,092.35	-\$ 8,988.74	\$ 15,834.71	\$ 13,255.21	-\$ 63,573.05	\$ 24,442.87
Other Income									
Gain/Loss Asset Sale								630,784.00	
Other Income								1,000.00	
Total Other Income	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 631,784.00	\$ 0.00
Other Expenses									
Cost of Asset Sale									32,928.55
Depreciation									
Depreciation								347,431.00	
Total Depreciation	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 347,431.00	\$ 0.00
Total Other Expenses	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 347,431.00	\$ 32,928.55
Net Other Income	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 284,353.00	-\$ 32,928.55
Net Income	-\$ 11,048.54	-\$ 11,003.02	-\$ 10,378.46	-\$ 6,092.35	-\$ 8,988.74	\$ 15,834.71	\$ 13,255.21	\$ 220,779.95	-\$ 8,485.68

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	Apr 2024	May 2024	Jun 2024	Total
Income				
Agricultural Program	1,888.83	543.40	1,097.09	22,753.74
AG Efficiency	1,984.18			13,456.90
AG Evaluation	1,570.00	13,299.69		32,896.00
Ag Soil Moisture Sensor				1,780.40
CDFA		1,378.80		3,531.15
NACD		-2.90		-2.90
TEAM				0.00
TEAM - Other	4,267.39	7,096.14	1,478.31	26,086.38
Total TEAM	\$ 4,267.39	\$ 7,096.14	\$ 1,478.31	\$ 26,086.38
Total Agricultural Program	\$ 9,710.40	\$ 22,315.13	\$ 2,575.40	\$ 100,501.67
CARCD SWEEP	1,200.00			1,200.00
Discounts given		-2,109.39		-2,109.39
General Revenues				0.00
Interest Income	127.13	81.94	1,020.64	2,278.58
Property Taxes	15,025.45	1,350.90	948.58	44,427.98
Total General Revenues	\$ 15,152.58	\$ 1,432.84	\$ 1,969.22	\$ 46,706.56
Landscape				0.00
OC Landscape	5,467.04	4,912.74	9,353.00	109,129.95
Total Landscape	\$ 5,467.04	\$ 4,912.74	\$ 9,353.00	\$ 109,129.95
SDCWA - AIEP		1,115.10		2,286.90
Services				455.76
Weed Management Grants				0.00
Wildlife Conservation Board				1,282.50
Total Weed Management Grants	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,282.50
Wildfire Program				360.28
IERCD				597.85

	Apr 2024	May 2024	Jun 2024	Total
Total Wildfire Program	\$ 0.00	\$ 0.00	\$ 0.00	\$ 958.13
Total Income	\$ 31,530.02	\$ 27,666.42	\$ 13,897.62	\$ 260,412.08
Cost of Goods Sold				
Cost of Goods Sold		66.24		1,066.24
Program Passthrough	-500.00			1,159.97
Agricultural Rebate				10,993.09
Greater San Diego		2,954.18		2,954.18
Weed Management				-1,359.55
WETA	1,000.00		2,000.00	4,000.00
Total Program Passthrough	\$ 500.00	\$ 2,954.18	\$ 2,000.00	\$ 17,747.69
Total Cost of Goods Sold	\$ 500.00	\$ 3,020.42	\$ 2,000.00	\$ 18,813.93
Gross Profit	\$ 31,030.02	\$ 24,646.00	\$ 11,897.62	\$ 241,598.15
Expenses				
Facilities Overhead				0.00
Automobile Expense				127.30
Fastrak				630.00
Fleet Management	57.00		122.14	635.14
Fuel	531.64	453.88	569.44	4,808.88
Vehicle Repairs	79.16		300.38	1,189.40
Total Automobile Expense	\$ 667.80	\$ 453.88	\$ 991.96	\$ 7,390.72
Building Maintenance				853.46
Community Garden Expense		20.93		461.39
Equipment Replacement				15.02
Insurance	1,608.93	1,608.93	3.12	15,759.43
Rent	805.00	805.00	805.00	4,403.00
Telephone	320.30	398.91	398.91	5,099.78
Utilities			-72.86	2,181.29

	Apr 2024	May 2024	Jun 2024	Total
Total Facilities Overhead	\$ 3,402.03	\$ 3,287.65	\$ 2,126.13	\$ 36,164.09
Labor				0.00
Bonus Wages				7,500.00
Dental Insurance				347.70
Health Insurance				3,969.93
Payroll Tax Expenses	1,696.89	1,446.43	1,637.81	19,019.39
Wages	16,844.00	16,856.00	18,941.14	201,646.51
Work Comp	145.98	145.98		1,605.78
Total Labor	\$ 18,686.87	\$ 18,448.41	\$ 20,578.95	\$ 234,089.31
Office & Admin				0.00
Dues and Subscriptions	16.15	16.15	16.15	2,228.32
Equipment Lease				2,072.60
Field Supplies	1,024.78		65.21	1,089.99
Interest Expense	-2,436.62		0.00	1,172.43
Late Fees	35.00		0.00	159.26
Moving Expenses				1,101.48
Office Expense	49.77	929.26	578.11	6,478.04
Payroll Service Fees	388.00	388.00	388.00	4,073.00
Postage and Delivery		137.60		140.90
Professional Development				0.00
Promotional Expense	90.00			90.00
Total Professional Development	\$ 90.00	\$ 0.00	\$ 0.00	\$ 90.00
Professional Fees				0.00
Auditor	583.34	583.34	583.34	9,000.00
Consultant	4,440.00	4,080.00	2,840.00	11,360.00
Legal Fees				800.00
Total Professional Fees	\$ 5,023.34	\$ 4,663.34	\$ 3,423.34	\$ 21,160.00

	Apr 2024	May 2024	Jun 2024	Total
Travel, Training & Meeting	58.00	2,459.27		2,692.27
Website Maintenance & IT Support	290.98	580.70	369.97	3,849.16
Total Office & Admin	\$ 4,539.40	\$ 9,174.32	\$ 4,840.78	\$ 46,307.45
Purchases				99.57
Total Expenses	\$ 26,628.30	\$ 30,910.38	\$ 27,545.86	\$ 316,660.42
Net Operating Income	\$ 4,401.72	-\$ 6,264.38	-\$ 15,648.24	-\$ 75,062.27
Other Income				
Gain/Loss Asset Sale				630,784.00
Other Income	4,525.00		300.00	5,825.00
Total Other Income	\$ 4,525.00	\$ 0.00	\$ 300.00	\$ 636,609.00
Other Expenses				
Cost of Asset Sale				32,928.55
Depreciation				0.00
Depreciation				347,431.00
Total Depreciation	\$ 0.00	\$ 0.00	\$ 0.00	\$ 347,431.00
Total Other Expenses	\$ 0.00	\$ 0.00	\$ 0.00	\$ 380,359.55
Net Other Income	\$ 4,525.00	\$ 0.00	\$ 300.00	\$ 256,249.45
Net Income	\$ 8,926.72	-\$ 6,264.38	-\$ 15,348.24	\$ 181,187.18

MISSION RESOURCE CONSERVATION DIST

Balance Sheet

As of June 30, 2024

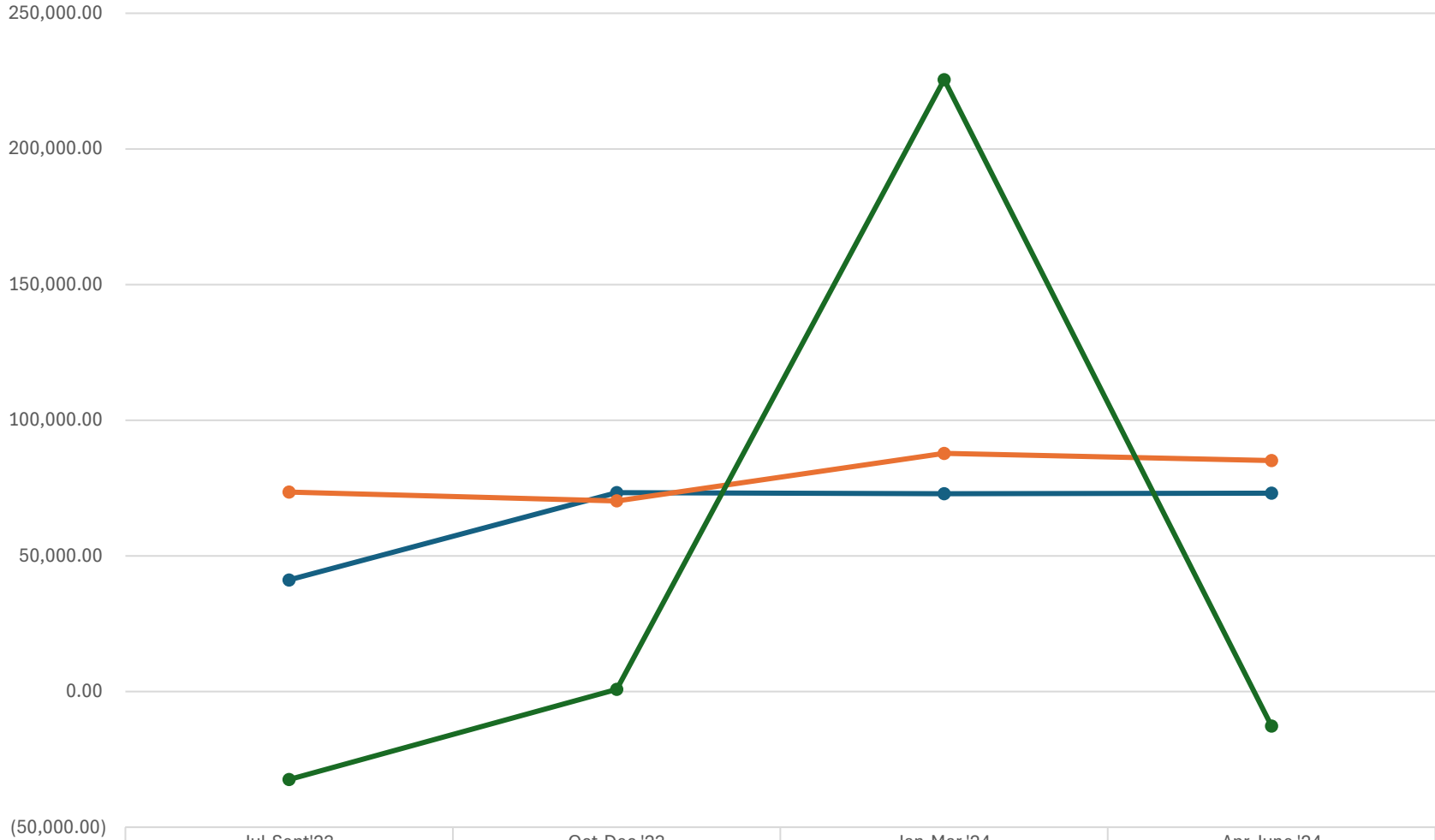
	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 2024	Mar 2024
Dental Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits From Other Agencies	63,091.20	63,091.20	63,091.20	63,091.20	63,091.20	63,091.20	63,091.20	63,091.20	63,091.20
Direct Deposit Liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Health Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Wage Garnish	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Payroll Liabilities	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
State Board of Equalization Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Current Liabilities	\$ 153,387.24	\$ 153,387.24	\$ 153,387.24	\$ 153,387.24	\$ 153,387.24	\$ 153,387.24	\$ 153,697.24	\$ 133,697.24	\$ 133,129.13
Total Current Liabilities	\$ 194,932.95	\$ 204,681.72	\$ 205,278.93	\$ 199,749.85	\$ 204,887.40	\$ 208,021.44	\$ 213,487.00	\$ 165,722.43	\$ 147,461.77
Long-Term Liabilities									
Accrued Interest	1,199.71	1,199.71	1,199.71	1,199.71	1,199.71	1,199.71	1,199.71	0.00	0.00
Loan Payment - Comm. Bus. Bank	186,995.97	184,595.97	183,395.97	182,195.97	182,195.97	179,795.97	179,795.97	1,200.00	0.00
Total Long-Term Liabilities	\$ 188,195.68	\$ 185,795.68	\$ 184,595.68	\$ 183,395.68	\$ 183,395.68	\$ 180,995.68	\$ 180,995.68	\$ 1,200.00	\$ 0.00
Total Liabilities	\$ 383,128.63	\$ 390,477.40	\$ 389,874.61	\$ 383,145.53	\$ 388,283.08	\$ 389,017.12	\$ 394,482.68	\$ 166,922.43	\$ 147,461.77
Equity									
Fund Ba. Changes-Prior YR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance	242,866.07	242,866.07	242,866.07	242,866.07	242,866.07	242,866.07	242,866.07	242,866.07	242,866.07
Opening Bal Equity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income	-11,048.54	-22,051.56	-32,430.02	-38,522.37	-47,511.11	-31,676.40	-18,421.19	202,358.76	193,873.08
Total Equity	\$ 231,817.53	\$ 220,814.51	\$ 210,436.05	\$ 204,343.70	\$ 195,354.96	\$ 211,189.67	\$ 224,444.88	\$ 445,224.83	\$ 436,739.15
TOTAL LIABILITIES AND EQUITY	\$ 614,946.16	\$ 611,291.91	\$ 600,310.66	\$ 587,489.23	\$ 583,638.04	\$ 600,206.79	\$ 618,927.56	\$ 612,147.26	\$ 584,200.92

	<u>Apr 2024</u>	<u>May 2024</u>	<u>Jun 2024</u>
ASSETS			
Current Assets			
Bank Accounts			
County Account	42,343.92	43,694.82	44,814.90
Five Star Bank - Money Mkt	0.00	175,081.94	175,704.96
Five Star Bank -Checking	387,768.59	195,006.58	156,327.00
In-Lieu	7,405.77	7,405.77	7,457.09
SD County FMV	-3,266.35	-3,266.35	-3,266.35
Vista School Endowment	25,005.52	25,005.52	25,178.76
Warm Springs Creek	227.80	227.80	229.36
Wells Fargo Checking	0.00	0.00	0.00
Total Bank Accounts	\$ 459,485.25	\$ 443,156.08	\$ 406,445.72
Accounts Receivable			
Accounts Receivable	26,501.17	36,547.01	35,964.14
Total Accounts Receivable	\$ 26,501.17	\$ 36,547.01	\$ 35,964.14
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	1,166.68	583.34	0.00
Prepaid Insurance	1,758.03	3.12	14,255.63
Property Tax Receivable	0.00	0.00	0.00
Undeposited Funds	0.00	0.00	0.00
Total Other Current Assets	\$ 2,976.07	\$ 637.82	\$ 14,306.99
Total Current Assets	\$ 488,962.49	\$ 480,340.91	\$ 456,716.85
Fixed Assets			
Capital Assets	0.00	0.00	0.00

	Apr 2024	May 2024	Jun 2024
Accumulated Depreciation	21,013.00	21,013.00	21,013.00
Building	0.00	0.00	0.00
Building Improvements	0.00	0.00	0.00
Demonstration Garden	0.00	0.00	0.00
Furniture & Equipment	22,737.00	22,737.00	22,737.00
Land	0.00	0.00	0.00
Other Capital Assets	0.00	0.00	0.00
Vehicles	59,592.00	59,592.00	59,592.00
Total Capital Assets	\$ 103,342.00	\$ 103,342.00	\$ 103,342.00
Total Fixed Assets	\$ 103,342.00	\$ 103,342.00	\$ 103,342.00
TOTAL ASSETS	\$ 592,304.49	\$ 583,682.91	\$ 560,058.85
LIABILITIES AND EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	8,009.49	5,652.29	3,862.47
Total Accounts Payable	\$ 8,009.49	\$ 5,652.29	\$ 3,862.47
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	-6,486.00
Accrued Payroll/Liabilites	5,614.57	5,614.57	5,614.57
Accrued Vacation	3,556.47	3,556.47	3,556.47
CARCD	0.00	0.00	0.00
Customer Deposit	66,366.89	66,366.89	66,366.89
Deferred NACD Grant Funding	0.00	0.00	0.00

	Apr 2024	May 2024	Jun 2024
Dental Insurance	0.00	0.00	0.00
Deposits From Other Agencies	63,091.20	63,091.20	63,091.20
Direct Deposit Liabilities	0.00	0.00	0.00
Health Insurance	0.00	0.00	0.00
Less Accumulated Depreciation	0.00	0.00	0.00
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
State Board of Equalization Payable	0.00	0.00	0.00
Total Other Current Liabilities	\$ 138,629.13	\$ 138,629.13	\$ 132,143.13
Total Current Liabilities	\$ 146,638.62	\$ 144,281.42	\$ 136,005.60
Long-Term Liabilities			
Accrued Interest	0.00	0.00	0.00
Loan Payment - Comm. Bus. Bank	0.00	0.00	0.00
Total Long-Term Liabilities	\$ 0.00	\$ 0.00	\$ 0.00
Total Liabilities	\$ 146,638.62	\$ 144,281.42	\$ 136,005.60
Equity			
Fund Ba. Changes-Prior YR	0.00	0.00	0.00
Fund Balance	242,866.07	242,866.07	242,866.07
Opening Bal Equity	0.00	0.00	0.00
Net Income	202,799.80	196,535.42	181,187.18
Total Equity	\$ 445,665.87	\$ 439,401.49	\$ 424,053.25
TOTAL LIABILITIES AND EQUITY	\$ 592,304.49	\$ 583,682.91	\$ 560,058.85

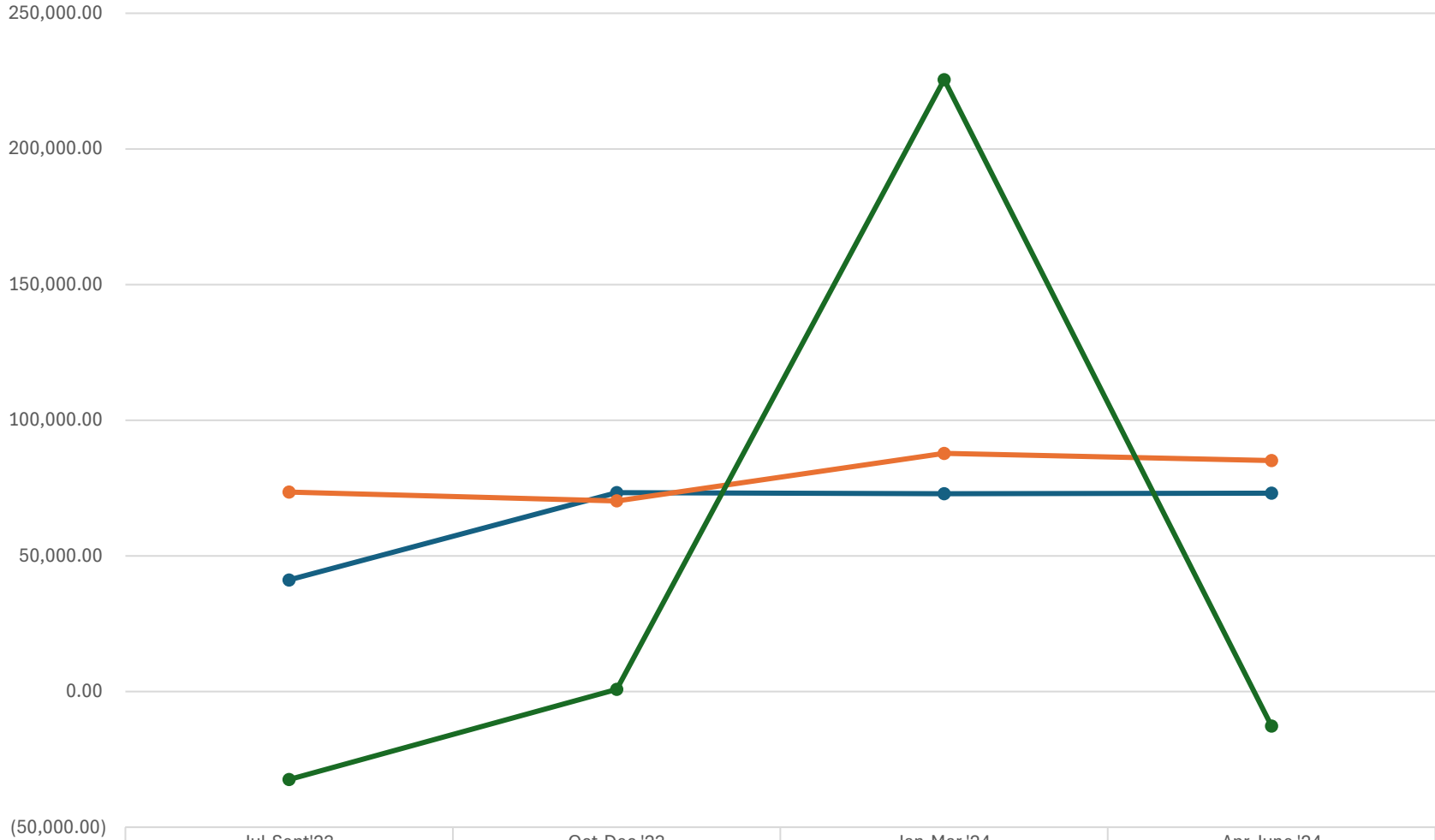
Income Statement Trend Report in Quarterly Blocks



	Jul-Sept'23	Oct-Dec '23	Jan-Mar '24	Apr-June '24
Total Income	41,142.86	73,299.06	72,876.10	73,094.06
Total Expenses	73,546.11	70,242.04	87,787.73	85,084.54
Net Income	(32,430.02)	753.62	225,549.48	(12,685.90)

● Total Income
 ● Total Expenses
 ● Net Income

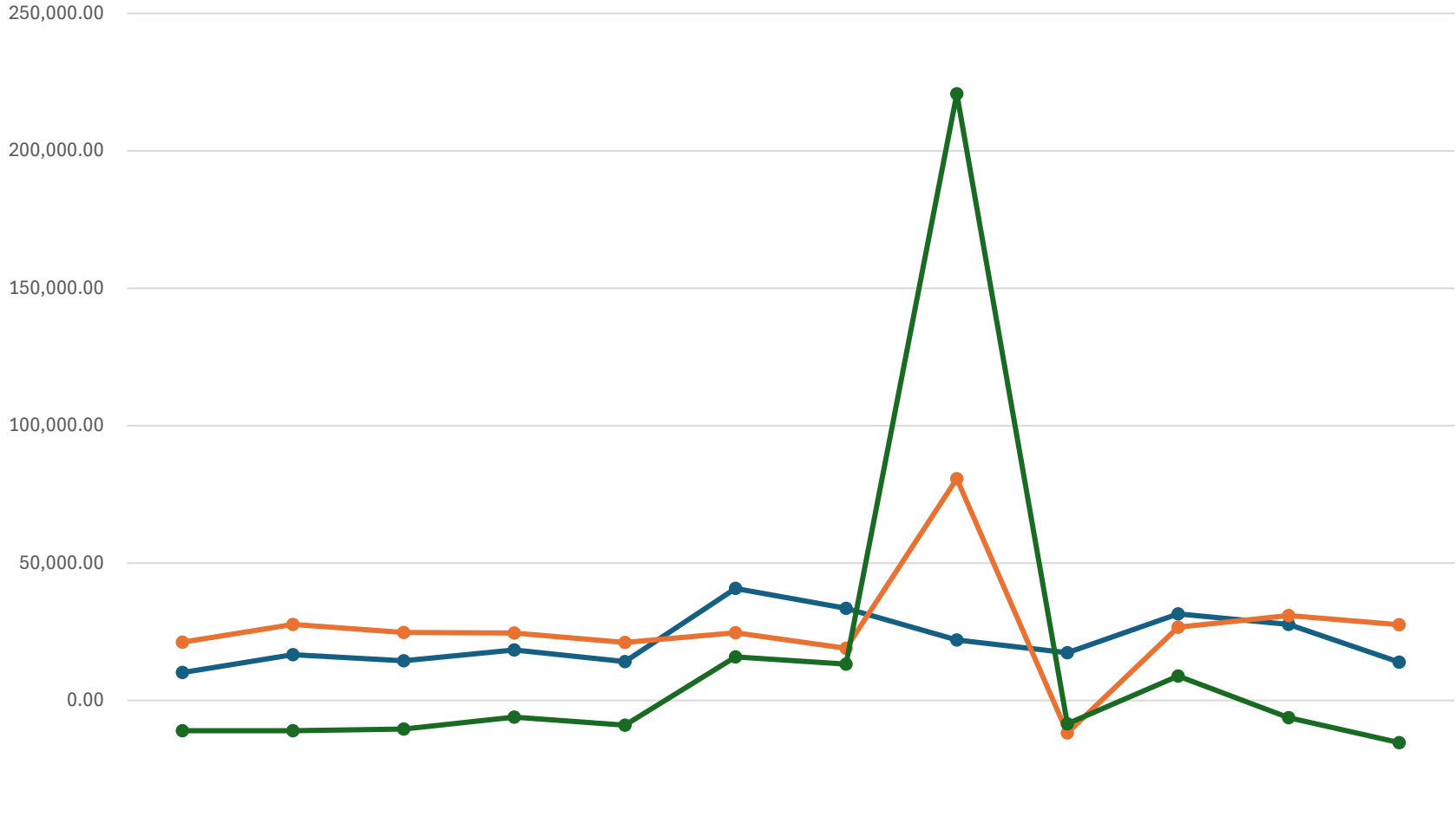
Income Statement Trend Report in Quarterly Blocks



	Jul-Sept'23	Oct-Dec '23	Jan-Mar '24	Apr-June '24
Total Income	41,142.86	73,299.06	72,876.10	73,094.06
Total Expenses	73,546.11	70,242.04	87,787.73	85,084.54
Net Income	(32,430.02)	753.62	225,549.48	(12,685.90)

● Total Income
 ● Total Expenses
 ● Net Income

Income Statement Trend Report for 12 month period



	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 2024	Mar 2024	Apr 2024	May 2024	Jun 2024
● Total Income	10,143.93	16,610.46	14,388.47	18,412.15	14,138.74	40,748.17	33,551.67	21,958.09	17,366.34	31,530.02	27,666.42	13,897.62
● Total Expenses	21,165.70	27,613.48	24,766.93	24,504.50	21,123.63	24,613.91	18,938.21	80,704.83	(11,855.31)	26,628.30	30,910.38	27,545.86
● Net Income	(11,048.54)	(11,003.02)	(10,378.46)	(6,092.35)	(8,988.74)	15,834.71	13,255.21	220,779.95	(8,485.68)	8,926.72	(6,264.38)	(15,348.24)

● Total Income ● Total Expenses ● Net Income