



Meeting of the Board of Directors
March 19, 2009
Location: RCD Office
6:30 pm- 8:30 pm

1. Call to Order
2. Introduction of Guests and Staff
3. Public Comment- The Board will hear comments on items that are not on the agenda where the Board has jurisdiction. Comments are limited to three minutes per person. The Board cannot take action on an item unless it is an emergency as defined under Government code Sec. 54954.2.
4. Approval of Agenda
5. Consent Agenda 5.1. December, 2008 Draft Financial Statements 5.2. January, 2009 Draft Financial Statements 5.3. February, 2009 Draft Financial Statements 5.4. Draft Minutes from January 22, 2009 Meeting of Board of Directors 5.5. Draft Minutes from February 19, 2009 Meeting of Board of Directors 5.6. Draft Minutes from February 27, 2008 Special Meeting of Board of Directors
6. Discussion Items 6.1. Update on audit 6.2. Executive Director report on current and pending projects
7. Adjourn

Public records that relate to any item on the open session agenda for a regular board meeting are available for public inspection. Those records that are distributed less than 72 hours prior to the meeting are available for public inspection at the same time they are distributed to all members, or a majority of the members of the Board. The Board has designated the San Mateo RCD office, located at the address below, for the purpose of making those public records available for inspection.

SAN MATEO COUNTY RESOURCE
CONSERVATION DISTRICT
VOLUNTARY SIGN IN SHEET

DATE OF MEETING: 3/19/09 (2 days before Spyder's 1st bday!)

- | <u>NAME</u> | <u>EMAIL</u> |
|--|---|
| 1. Kellyx Nelson | |
| 2. RICH ALLEN | |
| 3. ROXY STONE | RSBRONCO@aol.com |
| 4. CHRISTOPHER OWE | |
| 5. Tim Frohm | timfrohm@hotmail.com |
| 6. Marti Johnson | awqa.rcd@gmail.com ¡Feliz Cumpleaños arand! |
| 7. | |
| 8. | |
| 9. | |
| 10. | |
| 11. | |
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| 17. | |

SAN MATEO COUNTY RESOURCE CONSERVATION DISTRICT
625 Miramontes, Suite 105
Half Moon Bay, CA 94019

Minutes
March 19, 2009
Meeting of the Board of Directors

1. CALL TO ORDER:

- Rich Allen called the meeting to order at 6:30 p.m. A quorum was declared present.

2. INTRODUCTION OF GUESTS AND STAFF:

- Directors: Jim Reynolds, Roxy Stone
- Staff: RCD: Kellyx Nelson, Carolann Towe, Marti Johnson
- Guests: Tim Frahm-Farm Bureau, Ron Sturgeon

3. PUBLIC COMMENT:

- Tim Frahm announced the upcoming dedication of the Native Sons building in Pescadero. It will acknowledge people and give out scholarships.
- Marti Johnson passed out the most recent AWQA (Agriculture Water Quality Alliance) annual report.
- Marti announced that AWQA received an earmark for funding for the upcoming year, including her position.
- Marti provided updates about current efforts in other areas to restore funding lost due to the State Budget crisis. The Planning and Conservation League has been working to allow people to bundle their projects into packages and investors can buy short-term bonds to unfreeze those projects. PCL is working with socially responsible investors. Packages are \$5 million minimum.
- Marti is finding out about the NRCS Technical Service Provider (TSP) process in our areas so that RCD staff might be able to use that as a revenue source.

4. APPROVAL OF AGENDA:

ACTION: Rich Allen called for a motion to approve the agenda. It was made, seconded, and carried unanimously.

5. CONSENT AGENDA:

ACTION: Rich Allen called for a motion to approve the consent agenda. It was made, seconded, and carried unanimously.

6. DISCUSSION ITEMS:

5.1 Update on audit:

- Kellyx reported that the auditors sent an early draft with more questions that she and Renee reviewed. Renee is providing them with more information. She and Renee expected the audit to be

available at the next meeting. Soon thereafter the RCD will need to begin its next audit, as this one took so long. The RCD will need to get a new auditor.

- Marti noted that the AWQA RCD coordinator has hours for capacity building, including grant-writing help. Rich asked how often auditors are legally required to perform and audit. Kellyx did not know, but said she would ask Renee. She notes that current RCD policies are for biannual audits. It had been the RCD's to return to annual audits, but that might be difficult now, particularly as it would double the cost to do it twice as frequently, and costs will already likely go up when we get a new auditor.

5.2 Executive Director report on current and pending projects:

- Kellyx explained that the RCD has \$35,000 in line of credit. We have \$13-15k coming in April from property taxes. At the end of this month we have \$0 unrestricted cash other than line of credit. We intend to use line of credit up to the planned property tax revenue and no more to get staffing through April at current levels. We may have some additional staffing (from WDW and Fuels Management) for which we can bill but we don't know the timeline on receiving cash for either one of those. We would use line of credit to pay staff salaries for hours billed to grants awaiting payments.
- Tim asked where money will come from for rent. Kellyx did not know. The situation is dire.
- Kellyx distributed and reviewed the attached document, "Projects of the San Mateo County Resource Conservation District: March 2009."
- Tim expressed concerns about the presentation by Stillwater Sciences about the San Gregorio watershed plan at the recent Salmonid Restoration Federation conference. They presented the plan as if it was already done, said the project was to help develop TMDL, and acknowledged the RCD in their presentation.

6 **ADJOURN:**

The meeting was adjourned at 8:00 p.m.

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03/10/09

Accrual Basis

San Mateo County Resource Conservation District
Profit & Loss
July through December 2008

	<u>Jul - Dec 08</u>
Ordinary Income/Expense	
Income	
4010 · Contracts/Grants	331,978.86
4015 · Fines and Mitigation Funds	36,506.00
4030 · Interest Income	432.23
4100 · Misc. Income	320.00
4200 · Property Tax Revenue	27,666.79
4300 · Service Fees	2,725.00
Total Income	<u>399,628.88</u>
Expense	
5000 · Personnel	
5010 · Salary	102,744.08
5030 · Salary Tax Expense	10,329.02
5020 · Salary Service Fees	527.79
5040 · Benefits	9,973.53
Total 5000 · Personnel	<u>123,574.42</u>
6020 · Bank Fees	458.31
6060 · Computer Service	120.00
6070 · Communications	
6075 · Internet	374.49
6080 · Telephone	197.81
Total 6070 · Communications	<u>572.30</u>
6200 · Discretionary	307.10
6300 · Equipment & Furniture	43.29
6400 · Insurance-Liability	1,097.88
6450 · Legal Services	91.50
6650 · Postage and Delivery	2.90
6750 · Professional Development	120.65
6800 · Public Relations	239.72
6850 · Rent	5,400.00
6900 · Supplies	423.41
6950 · Travel/Accomodations	1,317.78
7200 · Program Consultant	19,340.89
7500 · Program Expense	350,998.24
Total Expense	<u>504,108.39</u>
Net Ordinary Income	<u>-104,479.51</u>
Net Income	<u><u>-104,479.51</u></u>

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Accrual Basis

San Mateo County Resource Conservation District
Balance Sheet
As of December 31, 2008

	<u>Dec 31, 08</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Checking RCD 8123985	62,296.74
1004 · Checking Restricted 8121907	10,552.42
1008 · Checking SEP 8129517 (SEP and CalTrans)	5,278.26
Total Checking/Savings	<u>78,127.42</u>
Accounts Receivable	
1100 · Accounts Receivable	26,532.00
1110 · Contracts Receivable	123,490.01
Total Accounts Receivable	<u>150,022.01</u>
Total Current Assets	228,149.43
Other Assets	
1620 · Prepaid Expenses (Liability Insurance)	1,097.90
1600 · Long-Term Receivables	926,140.88
1610 · Security Deposits	1,300.00
Total Other Assets	<u>928,538.78</u>
TOTAL ASSETS	<u><u>1,156,688.21</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	226,656.99
Total Accounts Payable	<u>226,656.99</u>
Other Current Liabilities	
2100 · Payroll Taxes Payable	-4,311.83
2200 · Deferred Revenue	944,040.78
Total Other Current Liabilities	<u>939,728.95</u>
Total Current Liabilities	1,166,385.94
Total Liabilities	1,166,385.94
Equity	
3200 · Unrestricted Net Assets	2,500.00
3900 · Retained Earnings	92,281.78
Net Income	-104,479.51
Total Equity	<u>-9,697.73</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,156,688.21</u></u>

**RCD Rapid Financial Assessment
December 23, 2008**

Cash on Hand

Source	\$	For RCD
SEP ¹ 1 (City of San Mateo)	9,000	-
SEP 2 (SFPUC WW)	24,000	-
SEP 3 (Quarry)	24,100	\$24,100 for lagoon project
CDF	1,500	-
Caltrans	13,622	\$13,622 for Pilarcitos
SFPUC	26,715	-
Property Taxes	17,000	\$17,000 unrestricted
Blue Circle Auction	320	\$320
Total	\$116,257	\$55,042 \$17,320 unrestricted

RCD Expenses in January

\$	Due	Cost Center	Priority
17,335 ²	1/1	Estimated payroll	High
1,320	1/7	December payroll taxes	High
5,846	1/15	November payroll taxes	High
930	1/15	Insurance	High
900	1/1	Rent	Medium
255	1/6	Credit card minimum ³	Medium
225	1/5	Credit line	Medium
\$25,621			

Ability to Make Payments

\$55,042 total cash	\$17,320 unrestricted cash
<u>-25,621 expenses</u>	<u>-25,621 expenses</u>
\$29,241 net	- \$8,301 net

Ability to make payments may depend on borrowing from funds for other projects and/ or accounts receivable coming in before accounts payable are due.

¹ SEP= Supplemental Environmental Project, i.e. in lieu of fines paid directly to Water Board.
² Ellen- \$750; CAT- \$3,708; Renee- \$5,079; Kx- \$6,868; Marti- \$1,000
³ Includes email, web hosting

Accounts Receivable

Source	Total \$	\$ for RCD	Unrestricted \$	Status
CCA	8,600	8,600	8,600	Frozen by state
PPH	48,300	25,207	25,207	Paid and sent by state
SFPUC	26,532	9,000	-	Pending
SAM	2,500	2,500	-	Needs SFPUC approval
CCWD	2,500	2,500	-	Pending
SFPUC	2,500	2,500	-	Needs approval
DFG Adaptive	6,859	-	-	Submitted 12/11
Friends of Fitz.	2,900	2,900	2,900	Not submitted yet
AWQ	107,727	17,360	17,360	Frozen by state
Total	\$208,418	\$70,567	\$54,567	

	Total \$	\$ for RCD	Unrestricted \$
Payments due	208,418	70,567	54,567
Frozen	116,327	25,960	25,960
Anticipated actual	\$92,091	\$44,067	\$28,607

Work Proposed to Continue

Work	Staff (primary staff italicized)	Billable	January hrs.
WDW final report	<i>CAT</i> , Kx	Y	
It Takes A Community	<i>Ellen</i> , <i>CAT</i> , Renee, Kx	Y	
IWMP	Kx, Renee	Y	
Lagoon Feasibility	Kx, Renee	Y	
CWPP	<i>Marti</i> , Kx, Renee	Y	
Pescadero TMDL	Kx, Renee	Y	
San Vicente	<i>CAT</i>	Y	
¼ ly invoicing, reports	Kx, Renee, <i>CAT</i> , Ellen		N
End of year taxes	Renee, Kx		N
Pay bills, payroll	Renee, Kx		N
Deposits as they come in	Renee		N
PPH data collection	Ellen, <i>CAT</i>		N ⁴

All work proposed to continue is either billable to funds that were not halted or is essential work that is not billable with the exception of PPH data collection. Staff recommends scaling the project back to minimal data collection for the month of January, balancing the financial risk of not being reimbursed for work done with the risk of jeopardizing the overall project with an interrupted set of data during critical wet weather events.

⁴ Can bill for this if/ when funds released.

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Accrual Basis

San Mateo County Resource Conservation District
Balance Sheet
As of January 31, 2009

	<u>Jan 31, 09</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Checking RCD 8123985	54,973.15
1004 · Checking Restricted 8121907	10,559.36
1008 · Checking SEP 8129517 (SEP and CalTrans)	5,279.35
Total Checking/Savings	<u>70,811.86</u>
Accounts Receivable	
1110 · Contracts Receivable	158,539.57
Total Accounts Receivable	<u>158,539.57</u>
Other Current Assets	
1499 · Undeposited Funds	66.00
Total Other Current Assets	<u>66.00</u>
Total Current Assets	229,417.43
Other Assets	
1620 · Prepaid Expenses (Liability Insurance)	914.92
1600 · Long-Term Receivables	953,635.40
1610 · Security Deposits	1,300.00
Total Other Assets	<u>955,850.32</u>
TOTAL ASSETS	<u>1,185,267.75</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	208,329.97
Total Accounts Payable	<u>208,329.97</u>
Other Current Liabilities	
2100 · Payroll Taxes Payable	-207.39
2200 · Deferred Revenue	980,317.30
Total Other Current Liabilities	<u>980,109.91</u>
Total Current Liabilities	<u>1,188,439.88</u>
Total Liabilities	1,188,439.88
Equity	
3200 · Unrestricted Net Assets	2,500.00
3900 · Retained Earnings	92,281.78
Net Income	-97,953.91
Total Equity	<u>-3,172.13</u>
TOTAL LIABILITIES & EQUITY	<u>1,185,267.75</u>

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Accrual Basis

San Mateo County Resource Conservation District
Profit & Loss
July 2008 through January 2009

	<u>Jul '08 - Jan 09</u>
Ordinary Income/Expense	
Income	
4010 · Contracts/Grants	368,988.37
4015 · Fines and Mitigation Funds	36,506.00
4030 · Interest Income	454.64
4100 · Misc. Income	467.96
4200 · Property Tax Revenue	28,444.36
4300 · Service Fees	2,725.00
Total Income	<u>437,586.33</u>
Expense	
5000 · Personnel	
5010 · Salary	120,604.66
5030 · Salary Tax Expense	10,329.02
5020 · Salary Service Fees	527.79
5040 · Benefits	10,902.95
Total 5000 · Personnel	<u>142,364.42</u>
6020 · Bank Fees	566.76
6040 · Blue Circle	266.68
6060 · Computer Service	120.00
6070 · Communications	
6075 · Internet	534.44
6080 · Telephone	244.61
Total 6070 · Communications	<u>779.05</u>
6200 · Discretionary	894.28
6300 · Equipment & Furniture	43.29
6400 · Insurance-Liability	1,280.86
6450 · Legal Services	91.50
6550 · Mileage	34.44
6650 · Postage and Delivery	2.90
6750 · Professional Development	120.65
6800 · Public Relations	239.72
6850 · Rent	5,400.00
6900 · Supplies	460.16
6950 · Travel/Accommodations	1,679.65
7200 · Program Consultant	19,340.89
7500 · Program Expense	361,854.99
Total Expense	<u>535,540.24</u>
Net Ordinary Income	<u>-97,953.91</u>
Net Income	<u><u>-97,953.91</u></u>



Financial Assessment

1. Cash Flow

Cash Available

- \$23,189 is currently available.
- There will be little to no income until April when we receive approximately \$14,000 in property taxes.
- \$159,431 is due to the RCD in frozen funds, of which \$45,250 will be unrestricted.
- \$35,000 – this is available to the RCD through our credit line.
- We have borrowed against cash paid to us in advance, however, we have not used any restricted funds.
- We have one invoice pending from last quarter that we have not yet billed for PPH, however, it will also be frozen.

Expenses

- Below are the expenses incurred for January
 - Two days per week for Kellyx and Renee.
 - Approximately 33 hours for Ellen including work continuation on PPH.
 - Approximately 26 hours for Carolann including work continuation on PPH.

Due	Cost Center	Priority	\$
1-Feb	January P/R	High	\$ 9,000.00
7-Feb	January P/R taxes	High	\$ 1,200.00
1-Feb	Med. Insurance(Feb)	High	\$ 930.00
1-Feb	Rent	Medium	\$ 900.00
6-Feb	Credit Card	Medium	\$ 400.00
Total/Month			\$ 12,430.00

2. Cash Analysis

- We can keep the RCD doors open thru March with the above schedule.
- We can borrow up to \$14,000 from the line of credit knowing we will receive it back in April.
- We are applying for the EDD work share program to give the employees more weekly cash while they still work for the RCD.

3. Grant Applications

- We are still applying and sending in grant applications.

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Accrual Basis

San Mateo County Resource Conservation District
Balance Sheet
As of February 28, 2009

	<u>Feb 28, 09</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Checking RCD 8123985	45,719.98
1004 · Checking Restricted 8121907	10,565.84
1008 · Checking SEP 8129517 (SEP and CalTrans)	5,280.37
Total Checking/Savings	<u>61,566.19</u>
Accounts Receivable	
1110 · Contracts Receivable	158,763.07
Total Accounts Receivable	<u>158,763.07</u>
Total Current Assets	220,329.26
Other Assets	
1620 · Prepaid Expenses (Liability Insurance)	914.92
1600 · Long-Term Receivables	953,635.40
1610 · Security Deposits	1,300.00
Total Other Assets	<u>955,850.32</u>
TOTAL ASSETS	<u><u>1,176,179.58</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	207,400.55
Total Accounts Payable	<u>207,400.55</u>
Other Current Liabilities	
2100 · Payroll Taxes Payable	-880.99
2200 · Deferred Revenue	980,317.30
Total Other Current Liabilities	<u>979,436.31</u>
Total Current Liabilities	<u>1,186,836.86</u>
Total Liabilities	1,186,836.86
Equity	
3200 · Unrestricted Net Assets	2,500.00
3900 · Retained Earnings	92,281.78
Net Income	-105,439.06
Total Equity	<u>-10,657.28</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,176,179.58</u></u>

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03/10/09

Accrual Basis

San Mateo County Resource Conservation District
Profit & Loss
July 2008 through February 2009

	<u>Jul '08 - Feb 09</u>
Ordinary Income/Expense	
Income	
4010 · Contracts/Grants	369,211.87
4015 · Fines and Mitigation Funds	36,506.00
4030 · Interest Income	471.66
4100 · Misc. Income	467.96
4200 · Property Tax Revenue	30,260.15
4300 · Service Fees	2,725.00
Total Income	<u>439,642.64</u>
Expense	
5000 · Personnel	
5010 · Salary	129,271.20
5030 · Salary Tax Expense	10,095.94
5020 · Salary Service Fees	527.79
5040 · Benefits	10,902.95
Total 5000 · Personnel	<u>150,797.88</u>
6020 · Bank Fees	566.76
6040 · Blue Circle	266.68
6060 · Computer Service	120.00
6070 · Communications	
6075 · Internet	534.44
6080 · Telephone	244.61
Total 6070 · Communications	<u>779.05</u>
6200 · Discretionary	894.28
6300 · Equipment & Furniture	43.29
6400 · Insurance-Liability	1,280.86
6450 · Legal Services	91.50
6500 · Membership, Dues & Subscription	65.00
6550 · Mileage	177.44
6650 · Postage and Delivery	2.90
6750 · Professional Development	120.65
6800 · Public Relations	239.72
6850 · Rent	6,300.00
6900 · Supplies	460.16
6950 · Travel/Accomodations	1,679.65
7200 · Program Consultant	19,340.89
7500 · Program Expense	361,854.99
Total Expense	<u>545,081.70</u>
Net Ordinary Income	<u>-105,439.06</u>
Net Income	<u><u>-105,439.06</u></u>

Financial Assessment for February 19, 2009 Board Meeting

1. Cash Flow

Cash Available

- \$13,446 currently available
- Little to no income until April when we receive approximately \$14,000 property taxes.
- \$159,365 is due to the RCD in frozen funds of which \$45,250 is unrestricted.
- \$35,000 – this is available to the RCD through our credit line.
- We have borrowed against cash paid to us in advance, however, we have not used any restricted funds.
- We have one invoice pending from last quarter that we have not yet billed for, this is for PPH, however, it will also be frozen.

Expenses

- Below are the expenses to be incurred for February
 - Two days per week for Kellyx and Renee
 - Approximately 30 hours for Ellen including continuing work on PPH
 - Approximately 8 hours for Carolann including continuing work on PPH

Due	Cost Center	Priority	\$
1-Mar	February P/R	High	\$ 5700.00
4-Mar	February P/R taxes	High	\$ 650.00
6-Mar	Medical Insurance(Mar)	High	\$ 930.00
1-Mar	Rent	Medium	\$ 900.00
6-Mar	Credit Card	Medium	\$ 550.00
Total/Month			\$ 8,730.00

2. Cash Analysis

- We can keep the RCD doors open thru March with the above schedule.
- We can borrow up to \$14,000 from the line of credit knowing we will receive it back in April.
- We are applying for the EDD work share program to give the employees more weekly cash while they still work for the RCD.

3. Grant Applications

- We are still applying and sending in grant applications.