



Meeting of the Board of Directors
September 18, 2008
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. August, 2008 Draft Financial Statements 5.2. Draft Minutes from August 21, 2008 Meeting of Board of Directors 5.3. Draft Minutes from August 12, 2008 Meeting of Agricultural Production Subcommittee
6. Discussion Items 6.1. Update on audit 6.2. Lessons learned from current and recently completed RCD projects 6.3. Planning for next Blue Circle 6.4. Pending and potential funding 6.4.1. Nutrient, Pathogen and Sediment Pollution Reduction from Livestock Facilities 6.4.2. San Mateo- Santa Cruz Community Wildfire Protection Plan Development 6.4.3. Reducing Nutrient, Pathogen, and Sediment Pollution from Livestock Facilities into ASBS's 6.4.4. James V. Fitzgerald Area of Special Biological Significance Pollution Reduction Program 6.5. Upcoming dates 6.5.1. CARCD annual conference (November 19-22) 6.5.2. "Protecting Water Quality in Our Critical Coastal Area" (October 4) 6.5.3. "Pilarcitos: Restoring Our Watershed" (November 1)
7. Action Items- The Board will hear public comments on each action item before a decision is made. Comments are limited to two minutes per person. 7.1. <u>FY 08/09 Budget.</u> Recommend Board approve FY 2008/09 budget. 7.2. <u>Resolution 2008-2: Approval of FY 2008-09 Cost Allocation Plan and 3% Annual Increase in Billing Rates.</u> Recommend Board pass resolution to approve Cost Allocation Plan. Supporting materials include memorandum entitled "Cost Allocation Plan Overview" and "San Mateo County Resource Conservation District FY 2008-09 Cost Allocation Plan." 7.3. <u>Off-site Storage Committee.</u> Recommend Board create committee to consider opportunities and constraints for off-site storage of equipment, supplies, and archives.
8. 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: Sept. 18, 2008

<u>NAME</u>	<u>EMAIL</u>
1. Kellyx Nelson	
2. Gillen Gartzke	
3. CATOWIE	
4. RICH ALLEN	
5. TJ Gauthier	
6. Roby Atow	
7. Sam Reynolds	
8.	
9.	
10.	
11.	
12.	
13.	
14.	
15.	

Signing, registering, or completion of this document is voluntary, and all persons may attend the meeting regardless of whether a person signs, registers, or completes this document.

never approved

SAN MATEO COUNTY RESOURCE CONSERVATION DISTRICT
625 Miramontes Street, Suite 103
Half Moon Bay, CA 94019

Draft Minutes
September 18, 2008
Regular Meeting of the Board of Directors

1. **CALL TO ORDER:**

Rich Allen (RA) called the meeting to order at 6:37 p.m.

2. **INTRODUCTION OF GUESTS and STAFF:**

Directors: Rich Allen (RA), Jim Reynolds (JR), Roxy Stone (RS1), TJ Glauffler (TJ)

Staff: RCD: Kellyx Nelson (KN), Carolann Towe (CT), Ellen Gartside (EG),
Renee Moldovan (RM)

NRCS: Jim Howard (JH), Jim Kjelgaard (JK)

Guests: Ron Sturgeon (RS2)

3. **PUBLIC COMMENT:**

- RS2 expressed concern about someone other than RCD Board or staff preparing minutes. KN assured that regardless of who takes notes she reviews and prepares minutes. There are audio recordings and transcripts provided by tonight's transcriber, JK. KN will seek county counsel regarding the production of meeting transcripts. RM noted that meeting minutes are archived. Tape recordings are utilized in preparing minutes but are not archived.
- RS2 asked what the RCD's regular hours of operation are to review public records. Nature of RCD office/field work affects staff being physically present at office. Board director (RA) recommended that a person interested in reviewing RCD records should call ahead and schedule an appointment.

4. **CONSENT AGENDA:**

- KN pulls item 5.3 and Discussion item 6.2
JR moves approval, RA seconds, agenda approved
- RA notes 2 items: 5.1 and 5.3
TJ move JR seconds, motion carries

5. **DISCUSSION AGENDA:**

6.1 Update on Audit

The auditors had decided not to serve the RCD anymore. Renee got them to agree to finish this audit, but it has been a low priority and they hadn't worked on it. TJ called to apply some pressure to company to finish project ASAP. Also, RCD staff would like to return to annual audit.

6.3 Blue Circle

Next meeting place is tentatively the memorial park on Skyline.

Public comment: RS2 questioned whether a memorial park is appropriate meeting place.

6.4 Pending and Potential Funding

6.4.1: Nutrient, Pathogen, and Sediment Pollution Reduction from Livestock Facilities

Livestock and Land (LL), and Santa Cruz ecology group has grant and wants to sub-contract RCD for services (workshops, demo projects, etc.).

6.4.2: San Mateo-Santa Cruz Community Wildfire Protection Plan Development Award to Santa Cruz RCD (SCRCD) and SMRCD will subcontract. Both groups working with Calfire.

6.4.3: Reducing Nutrient, Pathogen, and Sediment Pollution from Livestock Facilities into ASBS's

SMRCD is the grant applicant and will subcontract to Eco-Action and other partners to do 17 demo projects. If funded probably won't start until next fiscal year.

6.4.4: James V. Fitzgerald Area of Special Biological Significance Pollution Reduction Program

County is the lead and SMRCD will be a subcontractor if funds awarded to implement BMPs in Critical Coastal Area.

6.5 Upcoming Dates

6.5.1: CARCD annual conference (Nov. 19-22) in Riverside

6.5.2: "Protecting Water Quality in Our Critical Coastal Area" (Oct. 4)
RCD hosting workshop to inform about the project and invite input, noted on website. Draft watershed assessment available on RCD website and plan for comments along with incentive walk/talk tour

6.5.3: "Pilarcitos: Restoring Our Watershed" (Nov. 1)

Upcoming Local Work Group (LWG), Oct. 1, 10-12:30. People should RSVP. NRCS gave short description of LWG, the objectives, and examples of conservation priorities. Santa Cruz will attend joint county meeting. Everyone invited.

The trial run of the harbor circulation study will be September 19th and the 27th-29th will be the actual study. Letters and flyers sent out, email, etc. to local business. RCD staff, Carolann Towe and Ellen Gartside, have largely developed the study and coordinated volunteers. It has been a massive effort. If more than ¼" rain closer than 12 hrs before test, study will be cancelled.

Board members inquire about community outreach/education efforts. KN notes volunteers still needed and invited directors to volunteer.

'09 is San Mateo RCD's 70th birthday. This is the oldest RCD in the state. Oct. 2 is date to note, will get original docs and Rich Gordon trying to organize officials, will also advertise on websites, message, programs, other events, etc.

7.1: FY 08/09 Budget.

KN proposes budget, thanks TJ for time and detail. TJ notes RCD is developing a stable template and actions for future budgets. KN solicits questions, explains proposed budget. RCD notes future positions it hopes to fund, expenses, and differences expected between current and upcoming budgets.

TJ moves to accept budget. RS seconds. Motion passes unanimously.

7.2: Resolution 2008-2: Approval of FY 2008-09 Cost Allocation Plan and 3% Annual Increase in Billing Rates.

KN explains cost allocation plan and desire to make process transparent and consistent. TJ notes process and 3% annual rate increase to allow for cost-of-living adjustments in multiple year grants. KN notes resulting billable rates are consistent with other RCDs. TJ provides more detail on budgeting and overhead rate, now at 46%, which is on par with other grant administration institutions, and notes consistency with government accounting methods. Board asks several questions about adequate costs recovery. This may depend on conditions of some grants. TJ notes with a standardized implementation that transparency will result.

TJ moves to approve resolution 2008-2. RS seconds. Motion passes unanimously.

7.3: Off-site Storage Committee

KN notes storage need and safety issues. Desires Board to form committee to search out opportunities. Board decided to pursue new office space for RCD rather than of-site storage. Discussed possible tax advantages for landlords, local rates, contacting local real estate experts, networking with known contacts. Goal would be to obtain 2000 ft² place. Board members will contact local realtors and further explore options.

Misc.

Board notes local press exposure and duly pleased with positive proclamations.

8:05 PM

Board moves to adjourn meeting. Motion passed.

Epilogue:

Meeting disperses as transcriber continues to dutifully complete the draft of minutes under the patter of the wireless keyboard, oblivious to the travails and exertions taking place behind the walls and doors of this small coastal community. One can take comfort in the ruminations that conservation never sleeps on the coastside, not with this tireless cabal of hardworking minions crafting the future of California's most long-lived RCD once a month, Thursdays, despite the distractions of NFL football and desperate housewives. Yes, they may weary but yet they remain alert, like a jungle animal sleeping with one eye open at all times, vigilant for the unseen dangers that may spring upon them in the still of night. No, no true rest ever comes until that final budget is passed, the minutes transcribed and archived, the computers shut down and lights turned out, the babies fed and the families encouraged, the car locked up and the shades drawn. Ode to thee, oh RCD, the soil-water-air interface, with people of every race, not even with the setting sun, comes any sleep to conservation.

DRAFT

12:13 PM

09/17/08

Accrual Basis

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

	<u>Aug 31, 08</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Checking RCD 8123985	52,345.47
1004 · Checking Restricted 8121907	10,523.78
1008 · Checking SEP 8129517 (SEP and CalTrans)	39,772.77
Total Checking/Savings	<u>102,642.02</u>
Accounts Receivable	
1110 · Contracts Receivable	82,780.41
Total Accounts Receivable	<u>82,780.41</u>
Total Current Assets	185,422.43
Other Assets	
1620 · Prepaid Expenses (Liability Insurance)	2,012.80
1600 · Long-Term Receivables	1,126,512.12
1610 · Security Deposits	1,300.00
Total Other Assets	<u>1,129,824.92</u>
TOTAL ASSETS	<u><u>1,315,247.35</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	49,367.55
Total Accounts Payable	<u>49,367.55</u>
Other Current Liabilities	
2100 · Payroll Taxes Payable	2,765.78
2200 · Deferred Revenue	1,132,132.54
Total Other Current Liabilities	<u>1,134,898.32</u>
Total Current Liabilities	<u>1,184,265.87</u>
Total Liabilities	1,184,265.87
Equity	
3900 · Retained Earnings	92,537.78
Net Income	38,443.70
Total Equity	<u>130,981.48</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,315,247.35</u></u>

12:13 PM

09/17/08

Accrual Basis

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

	<u>Jul - Aug 08</u>
Ordinary Income/Expense	
Income	
4010 · Contracts/Grants	123,291.84
4015 · Fines and Mitigation Funds	34,240.00
4030 · Interest Income	215.32
4200 · Property Tax Revenue	1,914.91
4300 · Service Fees	2,725.00
Total Income	<u>162,387.07</u>
Expense	
5000 · Personnel	
5010 · Salary	25,173.30
5030 · Salary Tax Expense	2,293.68
5020 · Salary Service Fees	189.71
5040 · Benefits	2,981.11
Total 5000 · Personnel	<u>30,637.80</u>
6020 · Bank Fees	3.10
6070 · Communications	
6075 · Internet	129.80
6080 · Telephone	129.42
Total 6070 · Communications	<u>259.22</u>
6200 · Discretionary	91.27
6300 · Equipment & Furniture	43.29
6400 · Insurance-Liability	182.98
6650 · Postage and Delivery	2.90
6800 · Public Relations	139.72
6850 · Rent	1,800.00
6900 · Supplies	55.14
7200 · Program Consultant	19,340.89
7500 · Program Expense	71,387.06
Total Expense	<u>123,943.37</u>
Net Ordinary Income	<u>38,443.70</u>
Net Income	<u><u>38,443.70</u></u>

San Mateo County RCD
DRAFT FY08-09 BUDGET

	07/08 Budget	07/08 Actual	08/09 Budget	08/09 Budget - 07/08 Actual	08/09 Budget - 07/08 Budget
REVENUE					
Contracts/Grants					
Ag Water Quality	261,688	118,798	332,918	214,120	71,230
Apanolio Fish Passage	125,071	115,433	0	(115,433)	(125,071)
Bear Gulch	166,897	278,446	6,000	(272,446)	(160,897)
Community Wildfire Protection	0	0	11,023	11,023	11,023
Critical Coastal Area	11,655	11,415	14,850	3,435	3,195
Fitzgerald Pollution Reduction	0	0	5,000	5,000	5,000
Frenchmen's Fish Passage	220,625	250,853	0	(250,853)	(220,625)
It Takes a Community	0	0	29,630	29,630	29,630
Livestock and Land	0	0	8,945	8,945	8,945
Pilarcitos IWMP	188,900	124,240	40,429	(83,811)	(148,471)
Pillar Point Harbor	295,333	51,398	374,300	322,902	78,967
San Gregorio IWMP	0	0	10,000	10,000	10,000
Watershed Discovery Workshop		7,768	47,000	39,233	47,000
Unrestricted	10,000	0	0	0	(10,000)
<i>Contracts/Grants Subtotal</i>	1,280,169	958,350	880,095	(78,255)	(400,074)
Fines and Mitigation Funds					
Apanolio Fish Passage	148,535	175,014	52,740	(122,274)	(95,795)
Frenchmen's Fish Passage	5,957	90,765	8,000	(82,765)	2,043
Lagoon Feasibility		0	44,000	44,000	44,000
<i>Fines and Mitigation Subtotal</i>	154,492	265,779	104,740	(161,039)	(49,752)
Individual Contributions					
Inkind	1,000	0	1,000	1,000	0
Interest Income	2,250			0	(2,250)
Misc. Income	1,000	3,757	1,500	(2,257)	500
Property Taxes	1,000	80	1,000	920	0
Service Fees	47,000	51,654	48,000	(3,654)	1,000
<i>Other</i>	53,750	58,266	55,375	(2,891)	1,625
TOTAL REVENUE	1,488,411	1,282,396	1,040,210	(242,186)	(448,201)
EXPENSES					
<u>Personnel</u>					
Salaries	195,675	189,666	275,865	86,199	80,190
Benefits	47,712	22,697	34,750	12,053	(12,962)
Retirement	6,900	6,750	0	(6,750)	(6,900)
Part-Time Water Quality Monitor	15,000	14,413	0	(14,413)	(15,000)
<i>Subtotal Personnel</i>	265,287	233,526	310,614	77,089	45,327
<u>Operating</u>					
Accounting	5,000	0	7,500	7,500	2,500
Bank Fees	250	658	750	92	500
Computer Services	500	150	500	350	0
Communications	1,500	1,546	2,000	454	500
Discretionary	1,000	1,317	1,000	(317)	0
Equipment	1,000	0	2,500	2,500	1,500

September 8, 2008

San Mateo County RCD
DRAFT FY08-09 BUDGET

Insurance - Liability	2,200	2,211	2,200	(11)	0
Intern Service	3,000	0	3,000	3,000	0
Legal	2,100	909	1,500	591	(600)
Membership, Dues & Subscription	1,000	1,336	1,500	164	500
Mileage	500	8	500	492	0
Postage & Delivery	100	33	100	67	0
Printing & Copying	1,500	39	1,500	1,461	0
Professional Development	2,000	558	2,000	1,442	0
Public Relations & Outreach	250	0	250	250	0
Rent	14,400	9,100	10,800	1,700	(3,600)
Supplies	100	81	100	19	0
Travel/Accommodations	600	387	750	363	150
<i>Subtotal Operating Expenses</i>	37,000	18,334	38,450	20,116	1,450
<u>Program Expenses (other than personnel)</u>					
Ag Water Quality/ Farm Bill	185,967	64,438	226,387	161,949	40,420
Apanolio Fish Passage	262,435	269,699	52,740	(216,959)	(209,695)
Bear Gulch	154,460	269,058	6,000	(263,058)	(148,460)
Blue Circle	1,650	0	1,650	1,650	0
Community Wildfire			1,666		1,666
Critical Coastal Area	0	51	1,500	1,449	1,500
Frenchmen's Creek Fish Passage	197,427	285,245	8,000	(277,245)	(189,427)
It Takes a Community			13,440		13,440
Lagoon Feasibility			40,000		40,000
Livestock and Land			2,125		2,125
Pilarcitos IWMP	160,000	99,848	11,000	(88,848)	(149,000)
Pillar Point Harbor	206,099	14,521	303,201	288,680	97,102
San Vicente	0	136	200	64	200
Watershed Discovery Workshop	0	1,960	21,000	19,040	21,000
Workshops	1,000	100	1,000	900	0
Youth Education	900		900	900	0
<i>Subtotal Program Expenses</i>	1,169,938	1,005,056	690,809	(314,247)	(479,129)
TOTAL EXPENSES	1,472,225	1,256,915	1,039,873	(217,042)	(432,352)
NET	16,186	25,481	337	(25,144)	(15,849)

September 8, 2008



RESOLUTION 2008-2

**APPROVAL OF FY 2008-09 COST ALLOCATION PLAN
AND 3% ANNUAL INCREASE IN BILLING RATES**

Whereas the San Mateo County Resource Conservation District is a Special District organized under Division 9 of the California Public Resources Code with an original petition granted on July 1, 1939;

Whereas the San Mateo County Resource Conservation District is defined in Section 3501 of the Government Code as a public agency;

Whereas the FY 2008-09 Cost Allocation Plan identifies, accumulates and distributes allowable direct and indirect costs under grants, contracts, and service fees, and identifies the allocation methods used for distributing the costs;

Whereas a plan for allocating these costs is required to support the distribution of the costs to the grant program;

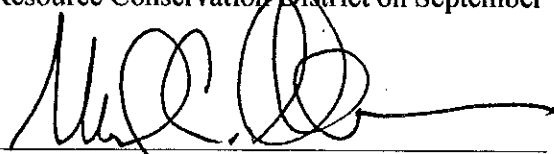
Whereas all costs included in the plan will be supported by formal accounting records to substantiate the propriety of the eventual charges;

Whereas an escalation of billing rates at 3% per year will allow the San Mateo County Resource Conservation District to adjust for annual increases in operating expenses and multiple year grant proposals; and

Whereas the adoption of the FY 2008-09 Cost Allocation Plan for the San Mateo County Resource Conservation District requires a new resolution from the governing body containing the authorizations listed below;

NOW THEREFORE BE IT RESOLVED that the San Mateo County Resource Conservation District Board of Directors hereby approves the FY 2008-09 Cost Allocation Plan and escalation of billing rates at 3% per year.

ADOPTED at a regular meeting of the Board of Directors of the San Mateo County Resource Conservation District on September 18, 2008.


Rich Allen, President

September 18, 2008
Date

San Mateo County Resource Conservation District

MEMORANDUM

Date: September 10, 2008
To: Board of Directors
From: Renee Moldovan & Kellyx Nelson
Re: Cost Allocation Plan Overview

Staff recommends that the Board of Directors approve Resolution 2008-2, approving the proposed Cost Allocation Plan for FY 08/09 and allowing a billing rate escalation of 3% per year to adjust for annual increases in operating expenses.

This memorandum provides an overview of the proposed Cost Allocation Plan (CAP). The purpose of the CAP is to summarize, in writing, the methods and procedures that the RCD will use to allocate costs to various programs, grants and contracts. The CAP identifies, accumulates and distributes allowable direct and indirect costs under grants and contracts and identifies the allocation methods used for distributing the costs. An approved plan is often required to support the distribution of those costs to a grant program. All costs included in the plan must be supported by formal accounting records to substantiate the propriety of the eventual charges.

In addition to documenting the allocation of costs and prior approvals, the CAP has other advantages. As a management tool, the CAP provides a clear and concise method to develop budgets and prepare plans. It also promotes equitable sharing of indirect costs from all programs and activities, beginning with their appropriate recognition in the budget process. The CAP eliminates the arbitrary methods sometimes used to account for all costs as direct costs in order to achieve full reimbursement and establishes fiscal accountability practices that recognize indirect and shared direct costs as a necessary cost of program delivery.

The following considerations and calculations were used to develop the proposed CAP.

Annual Overhead

The cost of administrative salaries was added to the yearly indirect costs (RCD expenses that were not charged to specific grant-funded programs), less the estimated property tax revenue for the year, to determine the annual overhead.

Administrative Salaries	\$99,661
Yearly Indirect Costs	<u>\$38,450</u>
	\$138,111
Property Tax Revenue	<u>(\$48,000)</u>
Annual Overhead	\$90,111

Administrative Overhead Percentage

The annual overhead was divided by the projected revenue from hours billable to grants (projected grant revenue) to determine the administrative overhead percentage.

Annual Overhead	\$90,111
Projected Grant Revenue	<u>\$196,257</u>
Administrative Overhead	46%

Target Billing Rates

Current billing rates do not cover actual costs or annual increases in operating expenses. Using current billing rates, the RCD will bill for \$86,504 less than actual costs.

Billable Income at Current Rates	\$199,864
Actual Costs	<u>\$286,368</u>
Variance	(\$86,504)

The administrative overhead percentage was added to hourly wages, creating targets for new billing rates. These are goals for amounts to bill grants per hour for related staff time. The proposed billing rates will enable the RCD to charge fair market value for staff time.

	Current Billing Rate	Target Billing Rate
Executive Director	\$55	\$78
Fiscal Manager	\$45	\$60
Resource Specialist	\$42	\$60
Resource Technician	\$25	\$40

*orig. filed*

FY 08-09 Cost Allocation Plan

Overview

The purpose of this cost allocation plan is to summarize the methods and procedures that the San Mateo County Resource Conservation District (RCD) will use to allocate costs to various programs, grants, contracts and agreements.

Organization

The RCD is a non-regulatory special district of the State of California to help people protect, conserve, and restore natural resources through information, education, and technical assistance programs. The RCD uses very diverse means to further resource conservation in the district and acts as a focal point for local conservation efforts. This is accomplished through collaborations with land owners and managers, technical advisors, area jurisdictions, government agencies, and others. The RCD provides services in four program areas: (1) conservation and watershed planning, (2) conservation project implementation, (3) education, and (4) permitting. Operating funds are derived from contracts, grants, and a small local tax base.

Assumptions

Direct and indirect costs are charged directly or allocated to grants/funds and program activities. Costs are supported by copies of paid invoices, payroll records, time studies and such other evidential records as may be appropriate to document specific costs. The RCD's accounting system tracks actual costs and approved budgets. All expenditures of the agency are accounted for in a Quickbooks accounting system. Reports can be generated as necessary for applicable users of the financial statements. Financial statements are publicly available and distributed for review before each monthly meeting of the Board of Directors.

Basic Cost Categories

Direct costs are those that can be identified specifically with a particular final cost objective, i.e., a particular project, service, or other direct activity of the RCD. The RCD treats costs that are identified specifically with a particular project as a direct cost and assigns the cost directly thereto within the appropriate accounting system.

Indirect costs are those cost that have been incurred for common or joint objectives and cannot be readily identified with a particular project. Those costs include but are not limited to, auditing, building rent, payroll service, office machines and equipment, repairs of equipment, office space, and telephone service.

Administrative (management expenses of the agency), program support, and shared costs, such as general accounting, staff meetings, public relations, cost of living adjustments, and the like are prorated as direct costs to benefiting project objectives using a distribution base.

Cost Allocation Methodology

The cost of administrative salaries is added to the yearly indirect costs, less the estimated property tax revenue for the year, to determine the annual overhead. The annual overhead is divided by the projected revenue from hours billable to grants to determine the administrative overhead percentage. The administrative overhead percentage is added to hourly wages, creating billing rates.

FY 08-09 Calculations and Billing Rates

Based on FY 08-09 projections for administrative salaries, indirect costs, and property tax revenue, application of the cost allocation methodology outlined above determines billing rates for the fiscal year as follows.

Administrative Salaries	\$99,661
Yearly Indirect Costs	<u>\$38,450</u>
	\$138,111
Property Tax Revenue	<u>(\$48,000)</u>
Annual Overhead	\$90,111
Projected Grant Revenue	<u>\$196,257</u>
Administrative Overhead	46%

	Billing Rate
Executive Director	\$78
Fiscal Manager	\$60
Resource Specialist	\$60
Resource Technician	\$40

CERTIFICATE OF COST ALLOCATION PLAN

This is to certify that I have reviewed the cost allocation plan submitted and to the best of my knowledge and belief:

1. All costs included in this proposal to establish cost allocations are allowable costs for the federal and state awards to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
2. All costs included in this proposal are properly allocable to federal or state awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements.

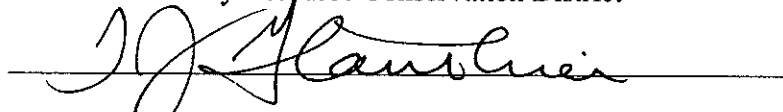
Further, the same costs that have been treated as indirect costs have not been claimed as direct costs.

Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Organization: San Mateo County Resource Conservation District

Signature:



Name of Official: T.J. Glauthier

Title: Director

Date of Execution: September 18, 2008