



Regular Meeting of the Board of Directors
December 16, 2010
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. November 3, 2010 Draft Regular Meeting Minutes 5.2. Draft November 2010 Financial Statements 5.3. FY 07/08/09 Biannual Audit
6. Discussion Items 6.1.1. Green Jobs Corps (Puente de la Costa Sur) 6.1.2. Memorandum of Understanding Regarding Funding of Pilarcitos Integrated Watershed Restoration Plan Implementation and Stream Gage 6.1.3. Results of First Flush and ITAC 6.2. Program and Project Updates
7. Action Item 7.1. <u>Resolution 2010-3: Approval of FY 2011 Cost Allocation Plan and 3% Annual Increase in Billing Rates.</u> Board will consider resolution to approve the methods and procedures to allocate costs to various programs, grants, contracts and agreements. Supporting materials include "San Mateo County Resource Conservation District FY 2011 Cost Allocation Plan." 7.2. <u>Appoint Director Stone as Acting Executive Director.</u> Board will consider appointing Director Roxy Stone to serve as Acting Executive Director during Executive Director's maternity leave.
8. Adjourn The next Regular Meeting of the Board of Directors will be February 17, 2011. There will be no January meeting.

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 above, for the purpose of making those public records available for inspection.

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

Minutes
December 17, 2010
Meeting of the Board of Directors

1. CALL TO ORDER:

- TJ Glauthier called the meeting to order at 6:50 p.m. A quorum was declared present.

2. INTRODUCTION OF GUESTS AND STAFF:

- Directors: Jim Reynolds, TJ Glauthier, Neal Kramer
- Staff: RCD: Renee Moldovan, Kellyx Nelson, NRCS: Jim Howard
- Guests: Tim Frahm

3. PUBLIC COMMENT:

- Kellyx advised the Board about the Staff tour to the RCD projects. She also mentioned that Marti Johnson, a new staff member was very impressed with our RCD.

4. APPROVAL OF AGENDA:

5. CONSENT AGENDA:

- TJ Glauthier MOVED to approve agenda. The motion was CARRIED unanimously.

6. DISCUSSION ITEMS:

6.1 Prop 1A Program update:

- Renee advised that Prop 1A monies will be received in two increments in 2010.

6.2 CARCD Conference Report:

- Kellyx gave a brief overview of her activities at the conference.
- She spoke of an RCD in Sonoma by the name of Goldridge who is very similar to us.
- When state funding stopped, their approach was to move forward, keep staff, borrow from the county at an extremely low interest rate, and write a proposal for their watershed. This proposal included the entire watershed. It was a gamble, but one that paid off, when money started to move again they were ready to submit their proposal.
- Kellyx would like our RCD to take this approach in regards to the San Gregorio Watershed.
- Another discussion at the CARCD concerned the fact that our RCD will never be a large Farm Bill participant – unlike other RCD's, we simply do not have very many farms, so how do we communicate our value to the NRCS. What is special about our area and how do we get that message out.

- TJ suggested Ag Tourism, or Eco Tourism.

6.3 NRCS Staffing Update:

- Jim advised that Jim K has moved to Marina, California

6.4 Federal Stimulus Funding Update

- Kellyx gave an overview of the struggles and challenges we are facing with administering the stimulus funds.
- TJ is trying to set up an appointment to speak to the Deputy Chief of Staff to the Secretary of Agriculture, Carol Jett, to advise her of issues with stimulus funds

6.5 Bear Gulch Road Association:

- Fish and Game came to RCD because of complaints from one landowner about the erosion of the roads. This is the project that the RCD supervised in partnership with the NRCS.
- Visit proved that the RCD project was great, substantially improved.
- Fish and Game will do memo that says roads are better than before and that Roads Association should be thankful to the RCD.

6.6 Executive Director Report:

- Kellyx briefly went over all the RCD's current projects, but advised the board she would wait for the January meeting to give the year end update since not all of the Directors were present.

7. **ADJOURN:**

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

San Mateo County Resource Conservation District
Balance Sheet
As of November 30, 2010

	<u>Nov 30, 10</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Checking RCD 8123985	49,315.61
1004 · Checking Restricted 8121907	10,655.47
1008 · Checking SEP 8129517 (SEP and CalTrans)	12,518.73
Total Checking/Savings	<u>72,489.81</u>
Accounts Receivable	
1110 · Contracts Receivable	34,928.58
Total Accounts Receivable	<u>34,928.58</u>
Total Current Assets	107,418.39
Other Assets	
1600 · Long-Term Receivables	933,046.15
1610 · Security Deposits	1,300.00
1620 · Prepaid Expenses (Liability Insurance)	1,287.46
Total Other Assets	<u>935,633.61</u>
TOTAL ASSETS	<u>1,043,052.00</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	27,248.21
Total Accounts Payable	<u>27,248.21</u>
Other Current Liabilities	
2100 · Payroll Taxes Payable	-1,890.94
2150 · Compensated absences payable (Carry over of sick and vaca from one FY to the other)	12,269.00
2175 · Credit Line - 1st National	10,000.00
2200 · Defered Revenue	42,858.68
2250 · Potential Revenue	890,187.47
Total Other Current Liabilities	<u>953,424.21</u>
Total Current Liabilities	<u>980,672.42</u>
Total Liabilities	980,672.42
Equity	
3900 · Retained Earnings	85,859.57
Net Income	-23,479.99
Total Equity	<u>62,379.58</u>
TOTAL LIABILITIES & EQUITY	<u>1,043,052.00</u>

San Mateo County Resource Conservation District
Profit & Loss
July through November 2010

	<u>Jul - Nov 10</u>
Ordinary Income/Expense	
Income	
4010 · Contracts/Grants	96,999.75
4030 · Interest Income	45.16
4200 · Property Tax Revenue	5,730.77
4300 · Service Fees	10,204.54
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Total Income	112,980.22
Expense	
5000 · Personnel	
5010 · Salary	75,385.01
5030 · Salary Tax Expense	835.94
5020 · Salary Service Fees	442.29
5040 · Benefits	2,630.00
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Total 5000 · Personnel	79,293.24
6020 · Bank Fees	47.18
6060 · Computer Service	564.99
6070 · Communications	
6075 · Internet	424.45
6080 · Telephone	939.56
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Total 6070 · Communications	1,364.01
6090 · Consultant	400.00
6200 · Discretionary	1,021.36
6300 · Equipment & Furniture	175.49
6400 · Insurance-Liability	767.51
6500 · Membership, Dues & Subscription	244.00
6550 · Mileage	594.75
6750 · Professional Development	450.00
6850 · Rent	5,400.00
6900 · Supplies	575.17
6950 · Travel/Accomodations	33.00
7200 · Program Consultant	93.48
7500 · Program Expense	45,436.03
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Total Expense	136,460.21
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Net Ordinary Income	-23,479.99
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Net Income	-23,479.99



RESOLUTION 2010-3

**APPROVAL OF FY 2011 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;

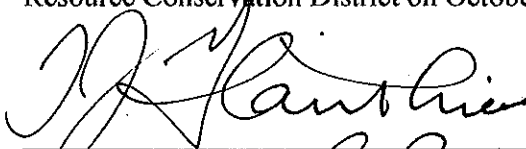
Whereas all costs included in the plan will be supported by formal accounting records to substantiate the propriety of the eventual charges;

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 2011 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 2011 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 October 21, 2010.



Rick Allen, President *for Rick Allen*

11-3-2010
Date



FY 2011 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. Operating funds are derived from contracts, grants, fees for service, 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 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.

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.

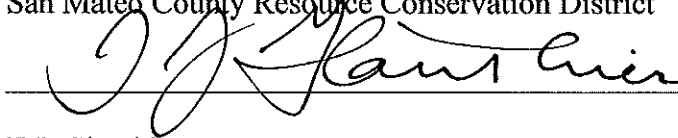
Further, the same costs that have been treated as indirect costs have not been claimed as direct costs.

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: _____

Nov 3, 2010