

**SAN MATEO RESOURCE CONSERVATION DISTRICT**

**FINANCIAL STATEMENTS**

**AS OF SEPTEMBER 30, 2022**

# **SAN MATEO RESOURCE CONSERVATION DISTRICT**

## **Table of Contents**

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	<b><u>Pages</u></b>
Budget vs Actual	1
Balance Sheet	2
Profit & Loss Statement	4
Profit & Loss Statement by Month	5
Profit & Loss by Month Chart	6

**San Mateo Resource Conservation District**  
**Budget Actual**  
**As of June 30, 2022**

	FY 23	9.30.22	
	<u>Budget</u>	<u>Actual</u>	<u>%</u>
<b>REVENUE</b>			
<u>Program Revenue</u>			
Agricultural Ombudsman	\$ 62,172	10,259	17%
Climate Mitigation and Adaptation	\$ 694,472	58,426	8%
Conservation Technical Assistance	\$ 188,428	13,100	7%
Cutting Green Tape	\$ 75,000	54,546	73%
Erosion and Sediment Management	\$ 38,154	7,985	21%
Fee for Service	NA	18	NA
Fire and Forestry	\$ 2,694,555	697,627	26%
Habitat Enhancement	\$ 3,569,671	1,027,519	29%
Santa Cruz Mountains Stewardship Network	\$ 1,358,460	336,792	25%
Stream Gage	NA	20,607	NA
Water Quality	\$ 403,617	61,398	15%
Water Resources & Conservation	\$ 5,576,114	115,614	2%
<b>Subtotal Program Revenue</b>	<b>\$ 14,660,643</b>	<b>2,403,890</b>	<b>16%</b>
<u>Other Revenue</u>			
County Contributions	\$ 200,000	-	0%
San Mateo County Covid Relief	NA	79,141	NA
Donations	\$ 20,000	25,500	128%
Interest Income	\$ 1,300	331	25%
Misc. Income	\$ -	223	NA
Property Tax	\$ 85,000	5,268	6%
<b>Subtotal Other Revenue</b>	<b>\$ 306,300</b>	<b>110,462</b>	<b>36%</b>
<b>Total Revenue</b>	<b>\$ 14,966,943</b>	<b>\$ 2,514,352</b>	<b>17%</b>
<b>EXPENSES</b>			
<u>Operating Expenses</u>			
Personnel (Salaries & Fringe)	\$ 2,696,817	581,279	22%
Other	\$ 321,900	67,052	21%
<b>Subtotal Operating Expenses</b>	<b>\$ 3,018,717</b>	<b>648,331</b>	<b>21%</b>
<u>Program Expenses</u>			
Agricultural Ombudsman	\$ 13,860	1,369	10%
Climate Mitigation and Adaptation	\$ 451,964	4,934	1%
Conservation Technical Assistance	\$ 95,980	1,136	1%
Cutting Green Tape	\$ 50,000	37,681	75%
Fee for Service	NA	18	NA
Erosion and Sediment Management	\$ -	3,799	NA
Fire and Forestry	\$ 2,050,728	668,662	33%
Habitat Enhancement	\$ 2,871,242	796,753	28%
Santa Cruz Mountains Stewardship Network	\$ 1,227,472	212,746	17%
Stream Gage	NA	25,607	NA
Water Quality	\$ 141,907	27,355	19%
Water Resources & Conservation	\$ 5,184,824	55,971	1%
<b>Subtotal Program Expenses</b>	<b>\$ 12,087,977</b>	<b>1,836,030</b>	<b>15%</b>
<b>Total Expenses</b>	<b>\$ 15,106,694</b>	<b>2,484,361</b>	<b>16%</b>
<b>NET</b>	<b>\$ (139,751)</b>	<b>29,992</b>	<b>-21%</b>
<b>Operating Reserve Allocation</b>	<b>\$ 250,000</b>		

**San Mateo Resource Conservation District**  
**Balance Sheet**  
As of September 30, 2022

	<b>Sep 30, 22</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1030 · Checking Account (5269)	2,834,986.74
1031 · Restricted State Funds (5012) (Butano Channel)	2,997.70
1032 · Operating Reserve (0202)	600,222.07
<b>Total Checking/Savings</b>	3,438,206.51
<b>Accounts Receivable</b>	
1200 · Accounts Receivable	4,098,982.43
<b>Total Accounts Receivable</b>	4,098,982.43
<b>Total Current Assets</b>	7,537,188.94
<b>TOTAL ASSETS</b>	<b>7,537,188.94</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000 · Accounts Payable	1,591,650.13
<b>Total Accounts Payable</b>	1,591,650.13
<b>Credit Cards</b>	
2025 · Visa - Nelson - 1952	-39.99
2035 · Visa - Issel - 0129	3,794.07
<b>Total Credit Cards</b>	3,754.08
<b>Other Current Liabilities</b>	
2060 · Accrued Time Off	122,466.26
2400 · Deferred Revenue	
2401 · NFWF - San Bruno Mtn Butterfly	776,502.42
2405 · NFWF - Bonde Weir	3,263.86
2406 · CARCD - Pesc. Water Monitoring	1,921.74
2408 · Cutting Green Tape	-7,187.74
2410 · Santa Cruz Mountain Stewardship	119,869.65
2411 · SCMSN - Atlas Project	10,936.49
2412 · SCMSN-Spotlight Stewardship	18,757.69
2414 · SCMSN - Veg Gen	363,278.18
2415 · SCMSN - DEI	9,481.47
2416 · SCMSN - COVID	23.74
2420 · MROSD - Driscoll Ranch	60.35
2421 · MROSD - Apple Orchard	14.97
2425 · Randtron Antenna	3,184.32
2429 · PG&E - Apple Orchard	235,999.78
2430 · PG&E - Butano Mitigation Proj.	147,224.91
2431 · PG&E - Project Development	33,668.57
2432 · PG&E Foundation - Hedge Rows	3,014.54
2433 · PG&E - Tree Planting	2,963.76
2434 · PG&E - San Bruno Mountain	77,210.64

# San Mateo Resource Conservation District

## Balance Sheet

As of September 30, 2022

	<b>Sep 30, 22</b>
2435 · Cloverdale Ponds	75,132.38
2451 · SMC - Butano Channel	190,014.01
2465 · NACD - Urban Farming TA	7,675.24
2466 · NACD - Conservation TA	25,695.56
2468 · SVCF - Water Farm, Fish, People	95,373.42
2470 · SVCF - Carbon Farm Planning	20,275.29
2471 · SVCF - Mobile Laundry Grant	8,622.75
2473 · RLF - TMDL Pescadero Butano	40,014.65
2475 · SAM - First Flush	29,326.06
2476 · SAM - Mitigation	11,228.54
2477 · COP - First Flush	-1,380.15
2489 · PAR - Carbon Farm Planning	15,780.74
2490 · POST - DR Match Funds	11,747.79
2491 · POST - Rangeland Compost	5,526.78
2492 · POST - Ag CRAFT Event	1,399.71
2493 · POST - Potrero Nuevo Pond	40,000.00
2499 · Streamgages	63,754.92
<b>Total 2400 · Deferred Revenue</b>	<b>2,440,377.03</b>
<b>Total Other Current Liabilities</b>	<b>2,562,843.29</b>
<b>Total Current Liabilities</b>	<b>4,158,247.50</b>
<b>Long Term Liabilities</b>	
2530 · Moore Foundation	2,000,000.00
<b>Total Long Term Liabilities</b>	<b>2,000,000.00</b>
<b>Total Liabilities</b>	<b>6,158,247.50</b>
<b>Equity</b>	
3500 · Net Assets	1,272,177.27
3999 · SUSPENSE	76,772.52
<b>Net Income</b>	29,991.65
<b>Total Equity</b>	<b>1,378,941.44</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>7,537,188.94</b>

**San Mateo Resource Conservation District**  
**Profit & Loss**  
 July through September 2022

	<b>Jul - Sep 22</b>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
4010 · Contracts	2,483,031.25
4020 · Donations	25,500.00
4040 · Interest	330.64
4055 · Property Tax	5,267.70
4080 · Stipend	222.96
<b>Total Income</b>	2,514,352.55
<b>Gross Profit</b>	2,514,352.55
<b>Expense</b>	
<b>5100 · Personnel</b>	
5110 · Salary	483,024.47
5120 · Benefits	98,254.38
<b>Total 5100 · Personnel</b>	581,278.85
<b>5200 · Operating Expense</b>	
5205 · Bank Fees	776.50
5210 · Communications	1,001.79
5215 · Dues-Membership-Subscriptions	4,500.00
5220 · Equipment	139.44
5225 · Information Technology	7,956.40
5230 · Insurance	841.98
5235 · Office Supplies	405.05
5240 · Rent	28,371.80
5255 · Misc. Consulting Services	14,960.02
5265 · Discretionary	2,481.11
5270 · Prof. Development & Meetings	5,617.71
<b>Total 5200 · Operating Expense</b>	67,051.80
<b>5300 · Program Expenses</b>	
5310 · Project Implementation	1,836,030.25
<b>Total 5300 · Program Expenses</b>	1,836,030.25
<b>Total Expense</b>	2,484,360.90
<b>Net Ordinary Income</b>	29,991.65
<b>Net Income</b>	<b>29,991.65</b>

**San Mateo Resource Conservation District**  
**Profit & Loss**  
 July through September 2022

	<u>Jul 22</u>	<u>Aug 22</u>	<u>Sep 22</u>	<u>TOTAL</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4010 · Contracts	7,744.54	709,168.27	1,766,118.44	2,483,031.25
4020 · Donations	500.00	15,000.00	10,000.00	25,500.00
4040 · Interest	84.80	92.30	153.54	330.64
4055 · Property Tax	979.57	4,032.92	255.21	5,267.70
4080 · Stipend	0.00	222.96	0.00	222.96
<b>Total Income</b>	<u>9,308.91</u>	<u>728,516.45</u>	<u>1,776,527.19</u>	<u>2,514,352.55</u>
<b>Gross Profit</b>	9,308.91	728,516.45	1,776,527.19	2,514,352.55
<b>Expense</b>				
<b>5100 · Personnel</b>				
5110 · Salary	158,948.85	165,935.02	158,140.60	483,024.47
5120 · Benefits	25,636.71	23,033.23	49,584.44	98,254.38
<b>Total 5100 · Personnel</b>	<u>184,585.56</u>	<u>188,968.25</u>	<u>207,725.04</u>	<u>581,278.85</u>
<b>5200 · Operating Expense</b>				
5205 · Bank Fees	56.20	30.00	690.30	776.50
5210 · Communications	73.93	853.93	73.93	1,001.79
5215 · Dues-Membership-Subscriptions	0.00	0.00	4,500.00	4,500.00
5220 · Equipment	0.00	86.52	52.92	139.44
5225 · Information Technology	906.20	2,774.50	4,275.70	7,956.40
5230 · Insurance	0.00	0.00	841.98	841.98
5235 · Office Supplies	0.00	261.74	143.31	405.05
5240 · Rent	13,936.60	0.00	14,435.20	28,371.80
5255 · Misc. Consulting Services	180.00	14,780.02	0.00	14,960.02
5265 · Discretionary	0.00	2,109.38	371.73	2,481.11
5270 · Prof. Development & Meetings	586.82	1,723.27	3,307.62	5,617.71
<b>Total 5200 · Operating Expense</b>	<u>15,739.75</u>	<u>22,619.36</u>	<u>28,692.69</u>	<u>67,051.80</u>
<b>5300 · Program Expenses</b>				
5310 · Project Implementation	706,535.71	681,622.37	447,872.17	1,836,030.25
<b>Total 5300 · Program Expenses</b>	<u>706,535.71</u>	<u>681,622.37</u>	<u>447,872.17</u>	<u>1,836,030.25</u>
<b>Total Expense</b>	<u>906,861.02</u>	<u>893,209.98</u>	<u>684,289.90</u>	<u>2,484,360.90</u>
<b>Net Ordinary Income</b>	<u>-897,552.11</u>	<u>-164,693.53</u>	<u>1,092,237.29</u>	<u>29,991.65</u>
<b>Net Income</b>	<u><u>-897,552.11</u></u>	<u><u>-164,693.53</u></u>	<u><u>1,092,237.29</u></u>	<u><u>29,991.65</u></u>

# San Mateo Resource Conservation District Accumulated Program Chart July through September 2022

