



MISSION RESOURCE CONSERVATION DISTRICT

138 S. Brandon Rd, Fallbrook, CA 92028

Board Meeting, Monday – September 21, 2026

3:00 p.m.

Board Members: President Scott Murray, Vice President Robert Lin, Treasurer Peggy Brown, Director Lynne Barnett

Associate Directors: Ross Pike, Mark Mervich, Cheryl Lindberg

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 a future agenda 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.

1-1: Treasurer's Reports

1-2: Monthly Expenses- July 2026 and August 2026

1-3: Approve Minutes – 07/21/2026

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

2-1: NRCS Report

2-2: District Manager Report

2-3: Directors' Reports

2-4: Legislative Updates

2-5: Board Committee Reports



SECTION 3 – CORRESPONDENCE

SECTION 4 – BOARD ACTION / DISCUSSION ITEMS

4-1: LAFCO Municipal Service Review (MSR) Update

4-2: Reschedule Board Meetings for remainder of 2026 to coincide with LAFCO MSR needs.

4-3: Scott to report on County Ag and Natural Resource Conference

SECTION 5 – REPORT OUT OF CLOSED SESSION

SECTION 6 – AGENDA SUGGESTIONS - NEXT MEETING November 16, 2026

SECTION 7 – ADJOURNMENT



CONSERVATION • DEVELOPMENT • SELF-GOVERNMENT

MISSION RESOURCE CONSERVATION DISTRICT

138 S. Brandon Street, Fallbrook, CA 92028

District Regular Board Meeting, July 20, 2026

3:00 p.m.

MINUTES

I. CALL TO ORDER

The meeting was called to order at 3:05 p.m. by President Scott Murray.

II. Welcome Guests –

III. Roll Call, Determination of Quorum - A Quorum is present.

Directors present: Scott Murray President
Bob Lin, Vice President
Peggy Brown, Treasurer
Lynne Barnett, Director

Directors absent: none

Associates present: Cheryl Lindberg, Mark Mervich

Staff present: Ani Vartanians, District Manager; Lance Anderson, consultant

IV. Additions to the Agenda (Gov. Code 54954.2(b)) - none.

V. Oral Communications to the Board of Directors

SECTION 1 - CONSENT ITEMS

1-A: Treasurer's Report – May and June 2026

1-B: Monthly Expenses – (Grace Dugan, contract bookkeeper reporting)

1-C: Minutes – May 18 2026 regular meeting and June 15 2026 special meeting

Grace Dugan joined the meeting electronically to review the financial statements and chart of accounts.

A motion was made and seconded to approve the Consent Items as presented. The motion carried under the following vote:

Director Murray, Aye

Director Lin, Aye

Director Brown, Aye

Director Barnett, Aye

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

2-A: NRCS Report – none provided.

2-B: District Manager Report – Ani Vartanians delivered a report on current activities, including status of grant applications.

2-C: Directors Reports – none.

2-D: Legislative Updates - none

2-E: Board Committee Reports – none

SECTION 3 - CORRESPONDENCE - none**SECTION 4 - BOARD ACTION / DISCUSSION ITEMS****4-1: San Diego Ag Futures Summit meeting**

Chair Murray presented a concept to collaborate with area stakeholders in a focused effort to improve services to the San Diego County agricultural industry. It's envisioned that involved parties would include academia, County government, various RCDs, and importantly, farmers.

After much discussion, a motion was made and seconded to explore organizing an Agriculture and Natural Resources Futures conference.

The motion was carried under the following vote:

Director Murray, Aye
Director Lin, Aye
Director Brown, Aye
Director Barnett, Aye

4-2: Fiscal Year 2026-2027 Budget; review and approval

A proposed budget for the present fiscal year was presented and discussed. A motion was made and seconded to approve the budget as presented.

The motion was carried under the following vote:

Director Murray, Aye
Director Lin, Aye
Director Brown, Aye
Director Barnett, Aye

4.4: LAFCO MSR update: District Manager Vartanians, Director Lin and Consultant Anderson provided an update on the MSR.

SECTION 5 – CLOSED SESSION

5-1: Public Employee Performance Review – Pursuant to Government Code § 154957 (b)(1).
Title - District Manager

A closed session was held.

SECTION 6 – REPORT OUT OF CLOSED SESSION

It was reported that a motion was made and seconded to change the compensation of the District Manager, and to adjust the budget accordingly.

The motion carried under the following vote:



Director Murray, Aye
Director Lin, Aye
Director Barnett, Aye
Director Brown, Aye

SECTION 7 – AGENDA SUGGESTIONS – NEXT MEETING date September 21, 2026

LAFCO MSR update

SECTION 8 - ADJOURNMENT

There being no further business, a motion was made, seconded and carried to *adjourn the meeting* under the following vote:

Director Murray, Aye
Director Lin, Aye
Director Barnett, Aye
Director Brown left the meeting at 3:45 p.m.

The meeting was adjourned at 4:40 p.m.

Minutes approved on: _____ 2026

Approved by: _____

Attest by: _____

Mission Resource Conservation District

Profit and Loss Comparison July 2026

	TOTAL					
	Jul 2026	Jul 2025 (PY)	\$ Change (PY)	Jul 2026 (YTD)	\$ Change (YTD)	% of Income
Income						
40005 Agricultural Program		6,219.64	-6,219.64			0.0 %
40017 General Revenues						0.0 %
40017.1 Interest Income	1,581.33	1,217.66	363.67	1,581.33	0.00	100.0 %
40017.5 Property Tax Income	0.00	0.00	0.00	0.00	0.00	0.0 %
Total for 40017 General Revenues	\$1,581.33	\$1,217.66	\$363.67	\$1,581.33	\$0.00	100.0 %
40040 Rebate Income		-60,973.10	60,973.10			0.0 %
SDCWA - AIEP		0.00	0.00			0.0 %
Total for Income	\$1,581.33	-\$53,535.80	\$55,117.13	\$1,581.33	\$0.00	100.0 %
Cost of Goods Sold						
50000 Costs of Goods Sold						0.0 %
50001 program passthrough		-2,578.78	2,578.78			0.0 %
50005 Subcontractors	81.00		81.00	81.00	0.00	5.12 %
50010 Supplies & Materials	1,779.75	23,962.99	-22,183.24	1,779.75	0.00	112.55 %
Total for 50000 Costs of Goods Sold	\$1,860.75	\$21,384.21	-\$19,523.46	\$1,860.75	\$0.00	117.67 %
Total for Cost of Goods Sold	\$1,860.75	\$21,384.21	-\$19,523.46	\$1,860.75	\$0.00	117.67 %
Gross Profit	-\$279.42	-\$74,920.01	\$74,640.59	-\$279.42	\$0.00	-17.67 %
Expenses						
60000 Automobile Expense						0.0 %
60010 Fastrak	210.00	210.00	0.00	210.00	0.00	13.28 %
60015 Fleet Management	37.90		37.90	37.90	0.00	2.4 %
60020 Fuel	1,416.22	1.74	1,414.48	1,416.22	0.00	89.56 %
60025 Repairs & Maintenance	169.79	27.76	142.03	169.79	0.00	10.74 %
Total for 60000 Automobile Expense	\$1,833.91	\$239.50	\$1,594.41	\$1,833.91	\$0.00	115.97 %
61000 Facilities						0.0 %
61005 Rent	975.00	975.00	0.00	975.00	0.00	61.66 %
61010 Telephone	310.42	122.10	188.32	310.42	0.00	19.63 %
Total for 61000 Facilities	\$1,285.42	\$1,097.10	\$188.32	\$1,285.42	\$0.00	81.29 %
62000 Payroll						0.0 %
62005 Health Insurance	720.45	792.94	-72.49	720.45	0.00	45.56 %
62010 Payroll Tax Expenses	2,055.11	1,936.14	118.97	2,055.11	0.00	129.96 %
62015 Wages	29,484.55	27,964.45	1,520.10	29,484.55	0.00	1864.54 %
62020 Workers Comp	143.81	116.96	26.85	143.81	0.00	9.09 %
62025 Vacation/PTO Expense	2,080.09		2,080.09	2,080.09	0.00	131.54 %
Total for 62000 Payroll	\$34,484.01	\$30,810.49	\$3,673.52	\$34,484.01	\$0.00	2180.7 %
63000 Operating Expense						0.0 %
63015 Insurance	955.95	965.41	-9.46	955.95	0.00	60.45 %
63020 Memberships	1,563.20	121.93	1,441.27	1,563.20	0.00	98.85 %
63025 Office Supplies	133.40	60.23	73.17	133.40	0.00	8.44 %
63030 Software	239.95	818.95	-579.00	239.95	0.00	15.17 %

Mission Resource Conservation District

Profit and Loss Comparison

July 2026

	TOTAL					
	Jul 2026	Jul 2025 (PY)	\$ Change (PY)	Jul 2026 (YTD)	\$ Change (YTD)	% of Income
63035 Travel, Training & Meeting		25.00	-25.00			0.0 %
Total for 63000 Operating Expense	\$2,892.50	\$1,991.52	\$900.98	\$2,892.50	\$0.00	182.92 %
64000 Professional Fees						0.0 %
64010 Consultant	1,651.25		1,651.25	1,651.25	0.00	104.42 %
64015 IT Support	794.00	200.00	594.00	794.00	0.00	50.21 %
Total for 64000 Professional Fees	\$2,445.25	\$200.00	\$2,245.25	\$2,445.25	\$0.00	154.63 %
Reimbursements	0.00		0.00	0.00	0.00	0.0 %
Total for Expenses	\$42,941.09	\$34,338.61	\$8,602.48	\$42,941.09	\$0.00	2715.5 %
Net Operating Income	-\$43,220.51	-\$109,258.62	\$66,038.11	-\$43,220.51	\$0.00	-2733.17 %
Other Income						0.0 %
Other Expenses						0.0 %
Net Other Income						0.0 %
Net Income	-\$43,220.51	-\$109,258.62	\$66,038.11	-\$43,220.51	\$0.00	-2733.17 %

Mission Resource Conservation District

Balance Sheet Comparison

As of Jul 31, 2026

	TOTAL				
	As of Jul 31, 2026	As of Jul 31, 2025 (PY)	\$ Change (PY)	As of Jun 30, 2025 (PP)	\$ Change (PP)
Assets					
Current Assets					
Bank Accounts					
10001 County Account	3,884.51	4,076.62	-192.11	3,723.44	161.07
10003 Five Star Bank - Money Mkt	324,032.01	336,416.92	-12,384.91	335,199.26	-11,167.25
10005 Five Star Bank -Checking	645.86	101,888.43	-101,242.57	20,291.25	-19,645.39
10007 In-Lieu	8,077.83	7,777.63	300.20	7,726.59	351.24
10009 SD County FMV	-69.14	-69.14	0.00	-69.14	0.00
10011 Vista School Endowment	27,274.65	26,261.02	1,013.63	26,088.68	1,185.97
10013 Warm Springs Creek	248.45	239.21	9.24	237.64	10.81
Total for Bank Accounts	\$364,094.17	\$476,590.69	-\$112,496.52	\$393,197.72	-\$29,103.55
Accounts Receivable					
12001 Accounts Receivable	66,690.30	29,899.69	36,790.61	264,905.57	-198,215.27
Total for Accounts Receivable	\$66,690.30	\$29,899.69	\$36,790.61	\$264,905.57	-\$198,215.27
Other Current Assets					
13001 Petty Cash Fund	0.00	34.89	-34.89	34.89	-34.89
13005 Prepaid Audit	3,500.00	3,500.00	0.00	0.00	3,500.00
13009 Prepaid Insurance	12,097.43	11,906.20	191.23	12,988.57	-891.14
13013 Prepaid Other	0.00	0.00	0.00	0.00	0.00
13017 Prepaid Rent Deposit	480.00	480.00	0.00	480.00	0.00
13021 Property Tax Receivable	0.00	0.00	0.00	186.01	-186.01
13022 Interest Receivable	0.00	0.00	0.00	167.17	-167.17
13023 Interest Receivable - Restrictd	0.00	0.00	0.00	224.95	-224.95
13024 Accrued Passthru	1,716.39		1,716.39		1,716.39
13029 Undeposited Funds	0.00	0.00	0.00	0.00	0.00
Other Receivable (deleted-1)	0.00	0.00	0.00	60,973.10	-60,973.10
Total for Other Current Assets	\$17,793.82	\$15,921.09	\$1,872.73	\$75,054.69	-\$57,260.87
Total for Current Assets	\$448,578.29	\$522,411.47	-\$73,833.18	\$733,157.98	-\$284,579.69
Fixed Assets					
14000 Capital Assets					
14001 Furniture & Equipment	22,737.00	22,737.00	0.00	22,737.00	0.00
14005 Accumulated Depreciation	-29,627.00	-25,603.00	-4,024.00	-25,603.00	-4,024.00
14025 Other Capital Assets	0.00	0.00	0.00	0.00	0.00
14029 Vehicles	17,500.00	17,500.00	0.00	17,500.00	0.00
Total for 14000 Capital Assets	\$10,610.00	\$14,634.00	-\$4,024.00	\$14,634.00	-\$4,024.00
Total for Fixed Assets	\$10,610.00	\$14,634.00	-\$4,024.00	\$14,634.00	-\$4,024.00
Total for Assets	\$459,188.29	\$537,045.47	-\$77,857.18	\$747,791.98	-\$288,603.69

Mission Resource Conservation District

Balance Sheet Comparison

As of Jul 31, 2026

	TOTAL				
	As of Jul 31, 2026	As of Jul 31, 2025 (PY)	\$ Change (PY)	As of Jun 30, 2025 (PP)	\$ Change (PP)
Liabilities and Equity					
Liabilities					
Current Liabilities					
Accounts Payable					
20000 Accounts Payable	11,221.19	182,469.41	-171,248.22	283,957.30	-272,736.11
Total for Accounts Payable	\$11,221.19	\$182,469.41	-\$171,248.22	\$283,957.30	-\$272,736.11
Credit Cards					
20001 Mastercard Five Star Bank	-4,261.27	0.00	-4,261.27	0.00	-4,261.27
Total for Credit Cards	-\$4,261.27	\$0.00	-\$4,261.27	\$0.00	-\$4,261.27
Other Current Liabilities					
21000 Payroll Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
21001 CA PIT / SDI	0.00		0.00		0.00
21005 CA SUI / ETT	0.00		0.00		0.00
21009 Federal Taxes (941/943/944)	0.00		0.00		0.00
21013 Federal Unemployment (940)	0.00		0.00		0.00
21017 Kaiser Permanente-self	0.00		0.00		0.00
Total for 21000 Payroll Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
21025 Direct Deposit Liabilities	0.00	0.00	0.00	0.00	0.00
21033 Accrued Vacation	10,607.09	6,193.28	4,413.81	6,193.28	4,413.81
21037 Less Accumulated Depreciation	0.00	0.00	0.00	0.00	0.00
21041 Deposits From Other Agencies	13,091.20	13,091.20	0.00	13,091.20	0.00
21045 Accrued Cost of Goods Sold	0.00	0.00	0.00	0.00	0.00
21049 Accrued Payroll/Liabilites	2,581.15	13,170.93	-10,589.78	13,170.93	-10,589.78
21053 Customer Deposit	52,812.75	55,456.96	-2,644.21	55,456.96	-2,644.21
21057 Direct Deposit Payable	0.00		0.00		0.00
21059 State Board of Equalization Payable	0.00	0.00	0.00	0.00	0.00
Total for Other Current Liabilities	\$79,092.19	\$87,912.37	-\$8,820.18	\$87,912.37	-\$8,820.18
Total for Current Liabilities	\$86,052.11	\$270,381.78	-\$184,329.67	\$371,869.67	-\$285,817.56
Total for Liabilities	\$86,052.11	\$270,381.78	-\$184,329.67	\$371,869.67	-\$285,817.56
Equity					
30100 Fund Balance	416,356.69	375,922.31	40,434.38	411,181.05	5,175.64
30200 Opening Bal Equity	0.00	0.00	0.00	0.00	0.00
Net Income	-43,220.51	-109,258.62	66,038.11	-35,258.74	-7,961.77
Total for Equity	\$373,136.18	\$266,663.69	\$106,472.49	\$375,922.31	-\$2,786.13
Total for Liabilities and Equity	\$459,188.29	\$537,045.47	-\$77,857.18	\$747,791.98	-\$288,603.69

Mission Resource Conservation District

Profit and Loss Comparison August 2026

	TOTAL					
	Aug 2026	Aug 2025 (PY)	\$ Change (PY)	Jul 1 - Aug 31 2026 (YTD)	\$ Change (YTD)	% of Income
Income						
40005 Agricultural Program	15,708.67	40,423.10	-24,714.43	15,708.67	0.00	38.32 %
40015 Fire	1,200.00	3,000.00	-1,800.00	1,200.00	0.00	2.93 %
40017 General Revenues						0.0 %
40017.1 Interest Income	1,012.09	1,448.96	-436.87	2,593.42	-1,581.33	2.47 %
40017.5 Property Tax Income		664.18	-664.18	0.00	0.00	0.0 %
Total for 40017 General Revenues	\$1,012.09	\$2,113.14	-\$1,101.05	\$2,593.42	-\$1,581.33	2.47 %
40020 Landscape Income	23,073.09	104.00	22,969.09	23,073.09	0.00	56.28 %
40040 Rebate Income		65,973.10	-65,973.10			0.0 %
Agricultural Program						0.0 %
TEAM (deleted)						0.0 %
TEAM - Other (deleted)		2,725.00	-2,725.00			0.0 %
Total for TEAM (deleted)		\$2,725.00	-\$2,725.00			0.0 %
Total for Agricultural Program		\$2,725.00	-\$2,725.00			0.0 %
Services		0.00	0.00			0.0 %
Total for Income	\$40,993.85	\$114,338.34	-\$73,344.49	\$42,575.18	-\$1,581.33	100.0 %
Cost of Goods Sold						
50000 Costs of Goods Sold						0.0 %
50005 Subcontractors	81.00		81.00	162.00	-81.00	0.2 %
50010 Supplies & Materials	1,779.75	2,016.00	-236.25	3,559.50	-1,779.75	4.34 %
Total for 50000 Costs of Goods Sold	\$1,860.75	\$2,016.00	-\$155.25	\$3,721.50	-\$1,860.75	4.54 %
Total for Cost of Goods Sold	\$1,860.75	\$2,016.00	-\$155.25	\$3,721.50	-\$1,860.75	4.54 %
Gross Profit	\$39,133.10	\$112,322.34	-\$73,189.24	\$38,853.68	\$279.42	95.46 %
Expenses						
60000 Automobile Expense						0.0 %
60010 Fastrak				210.00	-210.00	0.0 %
60015 Fleet Management	37.90	34.90	3.00	75.80	-37.90	0.09 %
60020 Fuel	1,381.02	439.10	941.92	2,797.24	-1,416.22	3.37 %
60025 Repairs & Maintenance	190.87	65.95	124.92	360.66	-169.79	0.47 %
Total for 60000 Automobile Expense	\$1,609.79	\$539.95	\$1,069.84	\$3,443.70	-\$1,833.91	3.93 %
61000 Facilities						0.0 %
61005 Rent	975.00	975.00	0.00	1,950.00	-975.00	2.38 %
61010 Telephone	310.42	125.31	185.11	620.84	-310.42	0.76 %
Total for 61000 Facilities	\$1,285.42	\$1,100.31	\$185.11	\$2,570.84	-\$1,285.42	3.14 %
62000 Payroll						0.0 %
62005 Health Insurance	840.52	678.88	161.64	1,560.97	-720.45	2.05 %
62010 Payroll Tax Expenses	2,304.27	2,825.04	-520.77	4,359.38	-2,055.11	5.62 %
62015 Wages	27,683.00	37,270.66	-9,587.66	57,167.55	-29,484.55	67.53 %
62020 Workers Comp	143.81	116.96	26.85	287.62	-143.81	0.35 %
62025 Vacation/PTO Expense	1,082.38		1,082.38	3,162.47	-2,080.09	2.64 %
Total for 62000 Payroll	\$32,053.98	\$40,891.54	-\$8,837.56	\$66,537.99	-\$34,484.01	78.19 %

Mission Resource Conservation District

Profit and Loss Comparison August 2026

	TOTAL					
	Aug 2026	Aug 2025 (PY)	\$ Change (PY)	Jul 1 - Aug 31 2026 (YTD)	\$ Change (YTD)	% of Income
63000 Operating Expense						0.0 %
63005 Bank Fees & Interest Expense	4.75	0.00	4.75	4.75	0.00	0.01 %
63010 Field Supplies	21.07		21.07	21.07	0.00	0.05 %
63015 Insurance	955.95	965.41	-9.46	1,911.90	-955.95	2.33 %
63020 Memberships				1,563.20	-1,563.20	0.0 %
63025 Office Supplies	162.22	156.87	5.35	295.62	-133.40	0.4 %
63030 Software	2,680.05	1,418.47	1,261.58	2,920.00	-239.95	6.54 %
63035 Travel, Training & Meeting	148.00	245.00	-97.00	148.00	0.00	0.36 %
Total for 63000 Operating Expense	\$3,972.04	\$2,785.75	\$1,186.29	\$6,864.54	-\$2,892.50	9.69 %
64000 Professional Fees						0.0 %
64005 Auditor	318.19	583.32	-265.13	318.19	0.00	0.78 %
64010 Consultant	1,490.00	1,190.00	300.00	3,141.25	-1,651.25	3.63 %
64015 IT Support	794.00	200.00	594.00	1,588.00	-794.00	1.94 %
Total for 64000 Professional Fees	\$2,602.19	\$1,973.32	\$628.87	\$5,047.44	-\$2,445.25	6.35 %
Reimbursements	0.00		0.00	0.00	0.00	0.0 %
Total for Expenses	\$41,523.42	\$47,290.87	-\$5,767.45	\$84,464.51	-\$42,941.09	101.29 %
Net Operating Income	-\$2,390.32	\$65,031.47	-\$67,421.79	-\$45,610.83	\$43,220.51	-5.83 %
Other Income						0.0 %
Other Expenses						0.0 %
Net Other Income						0.0 %
Net Income	-\$2,390.32	\$65,031.47	-\$67,421.79	-\$45,610.83	\$43,220.51	-5.83 %

Mission Resource Conservation District

Balance Sheet Comparison As of Aug 31, 2026

	TOTAL				
	As of Aug 31, 2026	As of Aug 31, 2025 (PY)	\$ Change (PY)	As of Jul 31, 2025 (PP)	\$ Change (PP)
Assets					
Current Assets					
Bank Accounts					
10001 County Account	3,884.51	4,832.63	-948.12	4,076.62	-192.11
10003 Five Star Bank - Money Mkt	305,044.10	337,636.28	-32,592.18	336,416.92	-31,372.82
10005 Five Star Bank -Checking	39,379.74	-21,094.51	60,474.25	101,888.43	-62,508.69
10007 In-Lieu	8,077.83	7,808.89	268.94	7,777.63	300.20
10009 SD County FMV	-69.14	-69.14	0.00	-69.14	0.00
10011 Vista School Endowment	27,274.65	26,366.57	908.08	26,261.02	1,013.63
10013 Warm Springs Creek	248.45	240.17	8.28	239.21	9.24
Total for Bank Accounts	\$383,840.14	\$355,720.89	\$28,119.25	\$476,590.69	-\$92,750.55
Accounts Receivable					
12001 Accounts Receivable	46,642.02	102,722.41	-56,080.39	29,899.69	16,742.33
Total for Accounts Receivable	\$46,642.02	\$102,722.41	-\$56,080.39	\$29,899.69	\$16,742.33
Other Current Assets					
13001 Petty Cash Fund	0.00	34.89	-34.89	34.89	-34.89
13005 Prepaid Audit	3,181.81	2,916.68	265.13	3,500.00	-318.19
13009 Prepaid Insurance	10,997.67	10,823.83	173.84	11,906.20	-908.53
13013 Prepaid Other	2,750.00	0.00	2,750.00	0.00	2,750.00
13017 Prepaid Rent Deposit	480.00	480.00	0.00	480.00	0.00
13021 Property Tax Receivable	0.00	0.00	0.00	0.00	0.00
13022 Interest Receivable	0.00	0.00	0.00	0.00	0.00
13023 Interest Receivable - Restrictd	0.00	0.00	0.00	0.00	0.00
13024 Accrued Passthru	3,164.32		3,164.32		3,164.32
13029 Undeposited Funds	0.00	0.00	0.00	0.00	0.00
Total for Other Current Assets	\$20,573.80	\$14,255.40	\$6,318.40	\$15,921.09	\$4,652.71
Total for Current Assets	\$451,055.96	\$472,698.70	-\$21,642.74	\$522,411.47	-\$71,355.51
Fixed Assets					
14000 Capital Assets					
14001 Furniture & Equipment	22,737.00	22,737.00	0.00	22,737.00	0.00
14005 Accumulated Depreciation	-29,627.00	-25,603.00	-4,024.00	-25,603.00	-4,024.00
14025 Other Capital Assets	0.00	0.00	0.00	0.00	0.00
14029 Vehicles	17,500.00	17,500.00	0.00	17,500.00	0.00
Total for 14000 Capital Assets	\$10,610.00	\$14,634.00	-\$4,024.00	\$14,634.00	-\$4,024.00
Total for Fixed Assets	\$10,610.00	\$14,634.00	-\$4,024.00	\$14,634.00	-\$4,024.00
Total for Assets	\$461,665.96	\$487,332.70	-\$25,666.74	\$537,045.47	-\$75,379.51

Mission Resource Conservation District

Balance Sheet Comparison As of Aug 31, 2026

	TOTAL				
	As of Aug 31, 2026	As of Aug 31, 2025 (PY)	\$ Change (PY)	As of Jul 31, 2025 (PP)	\$ Change (PP)
Liabilities and Equity					
Liabilities					
Current Liabilities					
Accounts Payable					
20000 Accounts Payable	9,112.02	67,725.17	-58,613.15	182,469.41	-173,357.39
Total for Accounts Payable	\$9,112.02	\$67,725.17	-\$58,613.15	\$182,469.41	-\$173,357.39
Credit Cards					
20001 Mastercard Five Star Bank	123.24	0.00	123.24	0.00	123.24
Total for Credit Cards	\$123.24	\$0.00	\$123.24	\$0.00	\$123.24
Other Current Liabilities					
21000 Payroll Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
21001 CA PIT / SDI	0.00		0.00		0.00
21005 CA SUI / ETT	0.00		0.00		0.00
21009 Federal Taxes (941/943/944)	0.00		0.00		0.00
21013 Federal Unemployment (940)	0.00		0.00		0.00
21017 Kaiser Permanente-self	0.00		0.00		0.00
Total for 21000 Payroll Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
21025 Direct Deposit Liabilities	0.00	0.00	0.00	0.00	0.00
21033 Accrued Vacation	11,689.47	6,193.28	5,496.19	6,193.28	5,496.19
21037 Less Accumulated Depreciation	0.00	0.00	0.00	0.00	0.00
21041 Deposits From Other Agencies	13,091.20	13,091.20	0.00	13,091.20	0.00
21045 Accrued Cost of Goods Sold	0.00	0.00	0.00	0.00	0.00
21049 Accrued Payroll/Liabilites	4,091.42	13,170.93	-9,079.51	13,170.93	-9,079.51
21053 Customer Deposit	52,812.75	55,456.96	-2,644.21	55,456.96	-2,644.21
21057 Direct Deposit Payable	0.00		0.00		0.00
21059 State Board of Equalization Payable	0.00	0.00	0.00	0.00	0.00
Total for Other Current Liabilities	\$81,684.84	\$87,912.37	-\$6,227.53	\$87,912.37	-\$6,227.53
Total for Current Liabilities	\$90,920.10	\$155,637.54	-\$64,717.44	\$270,381.78	-\$179,461.68
Total for Liabilities	\$90,920.10	\$155,637.54	-\$64,717.44	\$270,381.78	-\$179,461.68
Equity					
30100 Fund Balance	416,356.69	375,922.31	40,434.38	375,922.31	40,434.38
30200 Opening Bal Equity	0.00	0.00	0.00	0.00	0.00
Net Income	-45,610.83	-44,227.15	-1,383.68	-109,258.62	63,647.79
Total for Equity	\$370,745.86	\$331,695.16	\$39,050.70	\$266,663.69	\$104,082.17
Total for Liabilities and Equity	\$461,665.96	\$487,332.70	-\$25,666.74	\$537,045.47	-\$75,379.51

DM Report – 09/21/2026

Current Grant Updates

- WETA – Program was paused in April and has resumed as of August. First invoice was sent out Sept 1st.

New Grant Updates

- Technical Assistant grant for \$60K for one year. Collaborating with RCD of GreaterSD. Will know by the end of June. **Still Unknown**
- Sweep Grant (State Water Efficiency & Enhancement Program) - about \$500k for 4 years – applied as a regional hub. Will know by the end of the calendar year. **Waiting award announcement. Should know by end of year. Work starts January 2027.**
- HSP Grant (Healthy Soil Program) – about \$500k for 4 years – applied as a regional hub. Will know by the end of the calendar year. **Waiting award announcement. Should know by end of year. Work starts January 2027.**
- CALFire Grant – \$55k for one year- Independent application was submitted July 8th. Will know by the end of the calendar year.
- Invasive Species Grant – amount known at this time. Working with regional hub to coordinate specifics.

General Updates

- Annual Financial Audit in progress. I need updated FORM 700s.
- Projected Budget – please see next page.

Mission RCD Budget FY26/27 & Projected

	FY26/27	Projected
Income		
40005 Agricultural Program	208,401.90	445,901.90
40015 Fire	11,100.00	11,100.00
40017 General Revenues		
40017.1 Interest Income	14,253.68	14,253.68
40017.5 Property Tax Income	47,507.43	47,507.43
Total for 40017 General Revenues	\$61,761.11	518,763.01
40020 Landscape Income	172,833.41	172,833.41
40025 Pollinators and Habitat Restoration	28,001.57	28,001.57
40030 Weed Management	47,435.35	47,435.35
Total for Income	\$529,533.34	767,033.34
Cost of Goods Sold		
50000 Costs of Goods Sold		
50001 program passthrough	2,641.33	2,641.33
50005 Subcontractors	13,797.94	13,797.94
50010 Supplies & Materials	129,000.00	129,000.00
Total for 50000 Costs of Goods Sold	\$145,439.27	145,439.27
Total for Cost of Goods Sold	\$145,439.27	145,439.27
Gross Profit	\$384,094.07	621,594.07
Expenses		
60000 Automobile Expense		
60010 Fastrak	916.36	916.36
60015 Fleet Management	2,152.96	2,152.96
60020 Fuel	9,937.13	9,937.13
60025 Repairs & Maintenance	4,310.64	4,310.64
Total for 60000 Automobile Expense	\$17,317.09	17,317.09
61000 Facilities		
61005 Rent	12,572.73	12,572.73
61010 Telephone	1,696.66	1,696.66
Total for 61000 Facilities	\$14,269.39	14,269.39
62000 Payroll		
62005 Health Insurance	12,967.92	12,967.92
62010 Payroll Tax Expenses	31,941.00	31,941.00
62015 Wages	354,900.00	354,900.00
62020 Workers Comp	1,725.75	1,725.75
Total for 62000 Payroll	\$401,534.67	401,534.67
63000 Operating Expense		
63005 Bank Fees & Interest Expense	221.40	221.40

63010 Field Supplies	547.81	547.81
63015 Insurance	13,197.19	13,197.19
63020 Memberships	3,355.55	3,355.55
63025 Office Supplies	5,346.77	5,346.77
63030 Software	13,096.51	13,096.51
63035 Travel, Training & Meeting	2,535.91	2,535.91
Total for 63000 Operating Expense	\$38,301.14	38,301.14
64000 Professional Fees		
64005 Auditor	7,000.00	7,000.00
64010 Consultant	20,786.25	20,786.25
64015 IT Support	9,600.00	9,600.00
Total for 64000 Professional Fees	\$37,386.25	37,386.25
Total for Expenses	\$508,808.54	508,808.54
Net Operating Income	-\$124,714.47	112,785.53
Other Income		
Other Expenses		
Net Other Income	\$0.00	0.00
Net Income	-\$124,714.47	112,785.53