

Calaveras County Resource Conservation District
Profit & Loss Budget vs. Actual
July through December 2022

	Jul - Dec 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Indirect Public Support				
Affiliated Org. Contributions	750.00	0.00	750.00	100.0%
Total Indirect Public Support	750.00	0.00	750.00	100.0%
Investments				
Interest-Savings, Short-term CD	62.44	0.00	62.44	100.0%
Total Investments	62.44	0.00	62.44	100.0%
Program Income				
Indirect Costs	44,048.29			
Partnership Contracts	5,369.20	16,180.00	-10,810.80	33.2%
Program Revenue	436,718.75	2,839,815.00	-2,403,096.25	15.4%
Total Program Income	486,136.24	2,855,995.00	-2,369,858.76	17.0%
Rental Income	8,339.17	16,500.00	-8,160.83	50.5%
Total Income	495,287.85	2,872,495.00	-2,377,207.15	17.2%
Gross Profit	495,287.85	2,872,495.00	-2,377,207.15	17.2%
Expense				
Contract Services				
Outside Contract Services	428,642.50	2,435,150.00	-2,006,507.50	17.6%
Total Contract Services	428,642.50	2,435,150.00	-2,006,507.50	17.6%
Facilities and Equipment				
Facility Maintenance	2,075.47	15,000.00	-12,924.53	13.8%
Property Insurance	848.70	0.00	848.70	100.0%
Property Taxes	150.00	150.00	0.00	100.0%
Utilities	3,219.00	6,000.00	-2,781.00	53.7%
Total Facilities and Equipment	6,293.17	21,150.00	-14,856.83	29.8%
Insurance Expense				
Insurance - Liability, D and O	2,569.99	3,500.00	-930.01	73.4%
Worker's Compensation Insurance	1,410.94	4,000.00	-2,589.06	35.3%
Total Insurance Expense	3,980.93	7,500.00	-3,519.07	53.1%
Operations				
Computer Software	1,375.56	4,000.00	-2,624.44	34.4%
Grant Supplies	0.00	6,644.00	-6,644.00	0.0%
Office Equipment	0.00	10,000.00	-10,000.00	0.0%
Payroll Processing	597.00	1,500.00	-903.00	39.8%
Postage, Mailing Service	132.60	240.00	-107.40	55.3%
Supplies	137.49	500.00	-362.51	27.5%
Website	310.00	500.00	-190.00	62.0%
Total Operations	2,552.65	23,384.00	-20,831.35	10.9%
Other Types of Expenses				
Memberships and Dues	1,162.50	2,500.00	-1,337.50	46.5%
Other Costs	0.00	1,000.00	-1,000.00	0.0%
Total Other Types of Expenses	1,162.50	3,500.00	-2,337.50	33.2%
Payroll Expenses	39,103.38	239,873.00	-200,769.62	16.3%
Professional Fees				
Auditor	0.00	10,000.00	-10,000.00	0.0%
Legal Fees	0.00	15,000.00	-15,000.00	0.0%
Total Professional Fees	0.00	25,000.00	-25,000.00	0.0%
Travel and Meetings				
Conference, Convention, Meeting	798.00	2,500.00	-1,702.00	31.9%
Travel	262.51	2,748.00	-2,485.49	9.6%
Total Travel and Meetings	1,060.51	5,248.00	-4,187.49	20.2%
Total Expense	482,795.64	2,760,805.00	-2,278,009.36	17.5%
Net Ordinary Income	12,492.21	111,690.00	-99,197.79	11.2%
Other Income/Expense				
Other Expense				
Additions to Reserves	0.00	45,000.00	-45,000.00	0.0%
Total Other Expense	0.00	45,000.00	-45,000.00	0.0%
Net Other Income	0.00	-45,000.00	45,000.00	0.0%
Net Income	12,492.21	66,690.00	-54,197.79	18.7%

Calaveras County Resource Conservation District

Balance Sheet

01/09/23

As of December 31, 2022

Accrual Basis

	<u>Dec 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
Checking	484,133.19
Savings 2420 - Forest Meadows	350,847.55
Savings 2421 - Wylderidge	100,447.77
Savings 2422 - SNC Pine Ridge	111,708.40
Savings 2423 - Hwy 108-Fricot	100.00
Total Checking/Savings	<u>1,047,236.91</u>
Accounts Receivable	
Accounts Receivable	5,256.55
Total Accounts Receivable	<u>5,256.55</u>
Other Current Assets	
Undeposited Funds	1,383.92
Total Other Current Assets	<u>1,383.92</u>
Total Current Assets	<u>1,053,877.38</u>
Fixed Assets	
Building Improvements	7,675.00
Buildings - Operating	219,210.49
Land - Operating	93,947.35
Total Fixed Assets	<u>320,832.84</u>
Other Assets	
Accum Depreciation	-28,010.23
Accumulated Depr - Bldg Improve	-1,183.23
Total Other Assets	<u>-29,193.46</u>
TOTAL ASSETS	<u><u>1,345,516.76</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Payroll Liabilities	2,465.28
Unearned or Deferred Revenue	997,868.73
Total Other Current Liabilities	<u>1,000,334.01</u>
Total Current Liabilities	<u>1,000,334.01</u>
Total Liabilities	1,000,334.01
Equity	
Net Investment in Capital Asset	307,020.92
Retained Earnings	23,157.67
Net Income	15,004.16
Total Equity	<u>345,182.75</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,345,516.76</u></u>

Calaveras County Resource Conservation District
Check Detail
December 2022

Type	Num	Date	Name	Item	Account	Paid Amount
Liability Check		12/08/2022	QuickBooks Payrol...		Checking	
			QuickBooks Payroll ...		Direct Deposit Liabili...	-3,656.90
TOTAL						-3,656.90
Liability Check		12/22/2022	QuickBooks Payrol...		Checking	
			QuickBooks Payroll ...		Direct Deposit Liabili...	-3,553.16
TOTAL						-3,553.16
Check	debit	12/12/2022	Adobe		Checking	
					Computer Software	-29.99
TOTAL						-29.99
Check	Debit	12/07/2022	Microsoft		Checking	
					Computer Software	-73.00
TOTAL						-73.00
Check	Debit	12/12/2022	Streamline		Checking	
					Website	-10.00
TOTAL						-10.00
Check	Debit	12/12/2022	ParcelQuest		Checking	
			Cal Fire:Hwy 108 Fri...		Computer Software	-149.95
TOTAL						-149.95
Check	Debit	12/16/2022	USPS		Checking	
					Postage, Mailing Ser...	-72.60
TOTAL						-72.60
Check	Debit	12/24/2022	QuickBooks Payrol...		Checking	
					Payroll Processing	-25.00
TOTAL						-25.00
Liability Check	E-pay	12/07/2022	EDD		Checking	
					Payroll Liabilities	-114.34
TOTAL						-114.34

Calaveras County Resource Conservation District

Check Detail

December 2022

Type	Num	Date	Name	Item	Account	Paid Amount
Liability Check	E-pay	12/07/2022	United States Trea...		Checking	
					Payroll Liabilities	-395.41
					Payroll Liabilities	-305.19
					Payroll Liabilities	-305.19
					Payroll Liabilities	-71.38
					Payroll Liabilities	-71.38
TOTAL						-1,148.55
Bill Pmt -Check	534	12/05/2022	Krisman Enterprises		Checking	
Bill		08/11/2022	Cal Fire:Murphys Fo...		Outside Contract Se...	-158,645.00
TOTAL						-158,645.00
Bill Pmt -Check	535	12/05/2022	RJW Enterprises		Checking	
Bill		09/13/2022	Cal Fire:Murphys Fo...		Outside Contract Se...	-82,282.50
TOTAL						-82,282.50
Bill Pmt -Check	536	12/05/2022	Tanner Logging		Checking	
Bill	004C...	09/07/2022	Cal Fire:Murphys Fo...		Outside Contract Se...	-87,715.00
TOTAL						-87,715.00
Bill Pmt -Check	537	12/12/2022	Calaveras Public P...		Checking	
Bill		12/12/2022			Utilities	-206.24
TOTAL						-206.24
Bill Pmt -Check	538	12/12/2022	Calaveras Public U...		Checking	
Bill		12/12/2022			Utilities	-77.36
TOTAL						-77.36
Bill Pmt -Check	539	12/12/2022	PG&E- V		Checking	
Bill		12/12/2022			Utilities	-238.34
TOTAL						-238.34
Bill Pmt -Check	540	12/12/2022	San Andreas Sanit...		Checking	
Bill		12/12/2022			Utilities	-105.51
TOTAL						-105.51

Calaveras County Resource Conservation District
Deposit Detail
December 2022

Type	Num	Date	Name	Account	Amount
Deposit		12/05/2022		Checking	542,768.10
Payment	11525...	11/28/2022	UCCE	Undeposited Funds	-1,821.65
Payment		12/05/2022	Cal Fire:Murphys Fo...	Undeposited Funds	-540,396.45
Payment	17877	12/05/2022	Common Ground	Undeposited Funds	-550.00
TOTAL					-542,768.10
Deposit		12/12/2022		Checking	893.92
Payment	11527...	12/12/2022	UCCE	Undeposited Funds	-893.92
TOTAL					-893.92
Deposit		12/12/2022		Savings 2420 - For...	171,749.60
Payment	63150...	12/12/2022	Cal Fire:Murphys Fo...	Undeposited Funds	-171,749.60
TOTAL					-171,749.60
Deposit		12/31/2022		Checking	10.76
				Interest-Savings, Sh...	-10.76
TOTAL					-10.76
Deposit		12/31/2022		Savings 2420 - For...	6.83
				Interest-Savings, Sh...	-6.83
TOTAL					-6.83
Deposit		12/31/2022		Savings 2421 - Wyl...	2.59
				Interest-Savings, Sh...	-2.59
TOTAL					-2.59
Deposit		12/31/2022		Savings 2422 - SN...	2.90
				Interest-Savings, Sh...	-2.90
TOTAL					-2.90

	2017	2018	2019	2020	2021	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	YTD 2022	Total All Dates	
Income:																				
CPUD	\$1,420.50	\$348.60																		\$1,769.10
Common Ground	\$0.00	\$3,600.00	\$4,737.50	\$5,100.00	\$6,625.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$6,600.00	\$26,662.50
UCCE	\$0.00	\$1,261.34	\$3,724.18	\$3,540.50	\$3,581.92	\$283.33	\$410.59	\$392.24	\$334.57	\$267.47	\$229.05	\$700.08	\$788.69	\$927.00	\$894.65	\$893.92	\$809.83	\$6,931.42	\$19,039.35	
Motherlode Bonsai Club	\$0.00	\$0.00	\$0.00	\$240.00	\$375.00	\$0.00						\$75.00						\$75.00	\$690.00	
Total Income	\$1,420.50	\$5,209.94	\$8,461.68	\$8,880.50	\$10,581.92	\$833.33	\$960.59	\$942.24	\$884.57	\$817.47	\$779.05	\$1,325.08	\$1,338.69	\$1,477.00	\$1,444.65	\$1,443.92	\$1,359.83	\$13,606.42	\$48,160.95	
Expenses:																				
CPUD	\$177.38	\$672.06	\$709.63	\$988.51	\$927.41	\$73.54	\$73.54	\$73.54	\$73.54	\$73.54	\$73.54	\$73.54	\$77.36	\$77.36	\$77.36	\$77.36	\$77.36	\$77.36	\$901.58	\$4,376.57
San Andreas Sanitary	\$282.59	\$1,009.61	\$1,280.41	\$1,391.33	\$1,192.97	\$97.04	\$97.04	\$97.04	\$97.04	\$97.04	\$97.04	\$97.04	\$105.51	\$105.51	\$105.51	\$105.51	\$105.51	\$105.51	\$1,206.83	\$6,363.74
CPPA	\$44.80	\$1,353.60	\$2,009.80	\$1,618.80	\$1,743.60	\$86.80	\$90.40	\$90.40	\$76.00	\$76.00	\$72.40	\$196.00	\$370.56	\$364.24	\$364.24	\$225.20	\$206.24	\$2,218.48	\$8,989.08	
PGE	\$44.87	\$422.44	\$1,400.71	\$1,057.48	\$1,221.74	\$329.17	\$299.36	\$216.98	\$135.52	\$80.63	\$42.85	\$45.83	\$56.57	\$16.67	\$15.63	\$34.55	\$238.34	\$1,512.10	\$5,659.34	
Insurance					\$684.26	\$0.00						\$848.70						\$848.70	\$1,532.96	
Sewer Repairs	\$0.00	\$8,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$230.00											\$230.00	\$8,730.00	
A/C Repairs	\$0.00	\$142.16	\$0.00	\$2,039.02	\$145.19	\$0.00							\$298.19			\$790.80		\$1,088.99	\$3,415.36	
General Maintenance	\$0.00	\$27.57	\$406.89	\$295.47	\$272.68	\$0.00					\$210.00		\$866.75	\$75.00				\$1,151.75	\$2,154.36	
Total Expenses	\$549.64	\$12,127.44	\$5,807.44	\$7,390.61	\$6,187.85	\$586.55	\$790.34	\$477.96	\$382.10	\$327.21	\$495.83	\$1,261.11	\$1,774.94	\$638.78	\$562.74	\$1,233.42	\$627.45	\$9,158.43	\$41,221.41	
Profit/Loss	\$870.86	(\$6,917.50)	\$2,654.24	\$1,489.89	\$4,394.07	\$246.78	\$170.25	\$464.28	\$502.47	\$490.26	\$283.22	\$63.97	(\$436.25)	\$838.22	\$881.91	\$210.50	\$732.38	\$4,447.99	\$6,939.54	

Grant Tracking as of 12/31/2022

	<u>Grant Period</u>	<u>Amount Awarded</u>	<u>Direct Costs</u>	<u>Indirect Cost</u>	<u>Current Advance</u>	<u>Remaining Advance</u>	<u>Expended to Date</u>	<u>Invoiced</u>	<u>Amount Remaining</u>
Murphys Forest Meadows (CalFire)	5/26/2020 - 3/15/2024	\$ 2,161,776.00	\$ 1,965,251.00	\$ 196,525.00	\$ 540,256.75	\$ 350,840.61	\$ 1,209,067.71		\$ 952,708.29
Wylderidge (CalFire)	11/23/2021 - 3/15/2025	\$ 440,608.30	\$ 400,553.30	\$ 40,055.00	\$ 110,022.00	\$ 100,215.91	\$ 9,806.08		\$ 430,802.22
Pine Ridge (SNC)	4/15/2022 - 1/1/2027	\$ 405,605.00	\$ 352,700.00	\$ 52,905.00	\$ 121,681.50	\$ 111,590.25	\$ 10,091.25		\$ 395,513.75
Fricot City/108 Direct Award (CalFire)	5/9/2022 - 3/15/2026	\$ 999,109.10	\$ 908,281.00	\$ 90,828.10					\$ 999,109.10
Moke Hill (CalFire)	10/6/2022 - 3/15/2026	\$ 1,047,753.71	\$ 952,503.37	\$ 95,250.34					\$ 1,047,753.71
Bummerville/Blizzard Mine (SNC)	9/12/2022 - 1/1/2028	\$ 1,450,740.00	\$ 1,318,854.00	\$ 131,885.00	\$ 435,222.00	\$ 435,222.00			\$ 1,450,740.00
Other A/R: Rent, TCRCD, CARCD								\$ 5,256.55	
Total		\$ 6,505,592.11	\$ 5,898,142.67	\$ 607,448.44	\$ 1,207,182.25	\$ 997,868.77	\$ 1,228,965.04	\$ 5,256.55	\$ 5,276,627.07
						* Deferred Rev		*Accounts Rec	

January 2023

Executive Director Report- Gordon Long

Current Activities:

1. Working on questionnaire from John Benoit of LAFCo. This is a periodic review of how CCRCD conducts business
2. Right of Entry forms for Mokelumne Hill Fuels Reduction Project (5GG21172) and Fricot City (5GA21203) sent out in December. Beginning to receive signed ROE's in return, and fielding calls from landowners
3. CEQA contractor chosen for Pine Mountain Lake Fuels Reduction Project. California Reforestation is the winning bidder. Plan to have CEQA surveys and reports completed by May 2023
4. Next Hardwoods Advisory Committee meeting is January 19th. More revisions proposed for County Oak Ordinance.
5. The WCB grant led by CARCD to be discussed at a special board meeting in January 13, 2023. I've given information to CARCD to encourage passage by the WCB board.
6. Dana and I to meet with Pat McGreevy January 11 to complete new employee documentation
7. Have discussions with Murphys to Forest Meadows Project contractors about starting work again. Waiting for weather to subside before allowing work mastication work to proceed.
8. Water damage triage at CCRCD office.

Future Activities

1. Potential to work with Calaveras OES with Good Neighbor Authority with USFS.
2. RFP's for Mokelumne Hill and Fricot City environmental compliance contractor to be released this winter/spring
3. Resubmit NW Calaveras grant to CALFIRE. Grant cycle is currently open.
4. Tuolumne County RCD asking for assistance to submit a new grant near our current Pine Mountain Lake Project.
5. Regional Conservation Partnership Program (RCPP) by NRCS is likely to be refunded. We and TCRCD are in partners with Amador RCD (ARCD) on this project under our A-C-T agreement.