

TEHAMA COUNTY RESOURCE CONSERVATION

FINANCIAL STATEMENTS

AUDIT REPORT

June 30, 2014

September 23, 2014

Tehama County Resource Conservation District
2 Sutter Street
Red Bluff, CA 96080

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying financial statements of Tehama County Resource Conservation District as of and for the years ended June 30, 2014, as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free of material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America applicable to financial audits contained in Governmental Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that our audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Tehama County Resource Conservation District as of June 30, 2014, and the respective changes in financial position, and cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis information and Budget VS. Actual comparison be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted principally of inquires of management regarding the methods of preparing the information and comparing the information for consistency with managements responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurances on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide an assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 23, 2014, on our consideration of the Tehama County Resource Conservation District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Pehling & Pehling, CPA's
An Accountancy Corporation

TEHAMA COUNTY RESOURCE CONSERVATION

**Audit Report
June 30, 2014**

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TEHAMA COUNTY RESOURCE CONSERVATION
Management's Discussion and Analysis
For the Year-Ended June 30, 2014

Our discussion and analysis of the financial activities for the fiscal year-ended June 30, 2014. Please review it in conjunction with the District's basic financial statements.

Financial Highlights

The District has shown a pattern of increasing revenues over the past years, primarily from grant awards on resource conservation.

2012	713,474
2013	952,113
2014	842,148

The District invested in Capital Assets during the current year with the purchase of a computer and a chipper. Capital Expenditures totaled \$41,188.

Available cash declined during 2014 as the District was required to repay money to the state that it had been holding for the Department of Fish and Game for grazing lease management.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements are comprised of four statements (1) Net Position, (2) Activities, (3) Fund Balance Sheet, (4) Revenues and Expenditures and Notes to the Financial Statements. This report also contains supplementary information in addition to the basic financial statements themselves.

The District's financial statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the District's assets and liabilities. All of the current year's revenue and expenses are accounted for in the statement of activities, regardless of when cash is received or paid. Net position, the difference between the District's assets and liabilities, are one way to measure the District's financial health or position. Over time, increases or decreases in the District's net position are an indicator of whether its financial health is improving or deteriorating, respectively.

The District is responsible for ensuring that the assets reported are used for their intended purposes. The District's activities have increased greatly, as evidenced by the large increases in their total revenues. The District's net position was increased during the fiscal years of this audit period. Over 98% of the District's revenue is grant monies for projects required to meet the resource conservation need of the District.

The grant projects included work in the County areas of Manton and the foothills of western Tehama County, as well as countywide projects. The type of work included: creating continuous fuel breaks that provide defensible space where a wildfire could be contained; managing the residential fire hazard fuel load reduction of subdivisions; a geomorphological study of a local anadromous fishery stream; eradication of Arundo and Tamarisk infestations; monitoring and management of grazing on public land; restoring riparian vegetation; evaluations of irrigation systems in a 5 county area; assistance to a federal agency in Farm Bill implementation; production of CEQA documents for

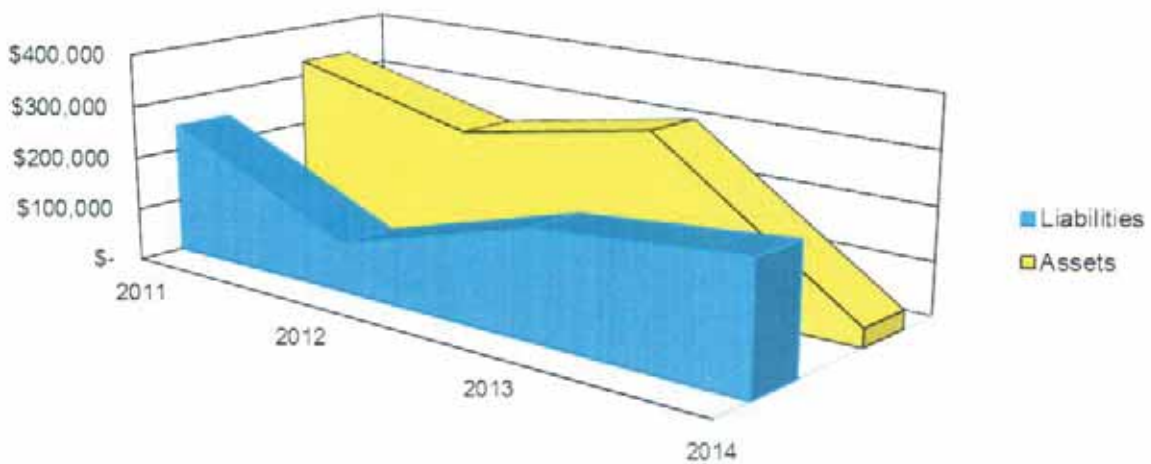
TEHAMA COUNTY RESOURCE CONSERVATION
Management's Discussion and Analysis
For the Year-Ended June 30, 2014

various countywide projects and design of a structure to prevent headcutting on an anadromous fishery stream.

The following graphs depict the financial information from our financial statements of the District. A discussion and analysis of the graphs of our financial information is as follows:

Statement of Net Position

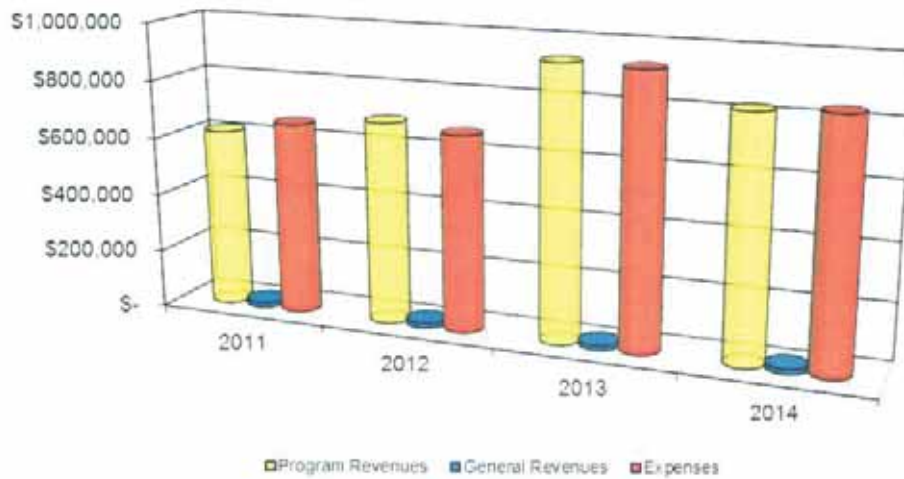
Analyzing the flow of all of the assets and liabilities of the District over this time period.



Statement of Activities

Matching the revenue and the expenses of the District by the fiscal year.

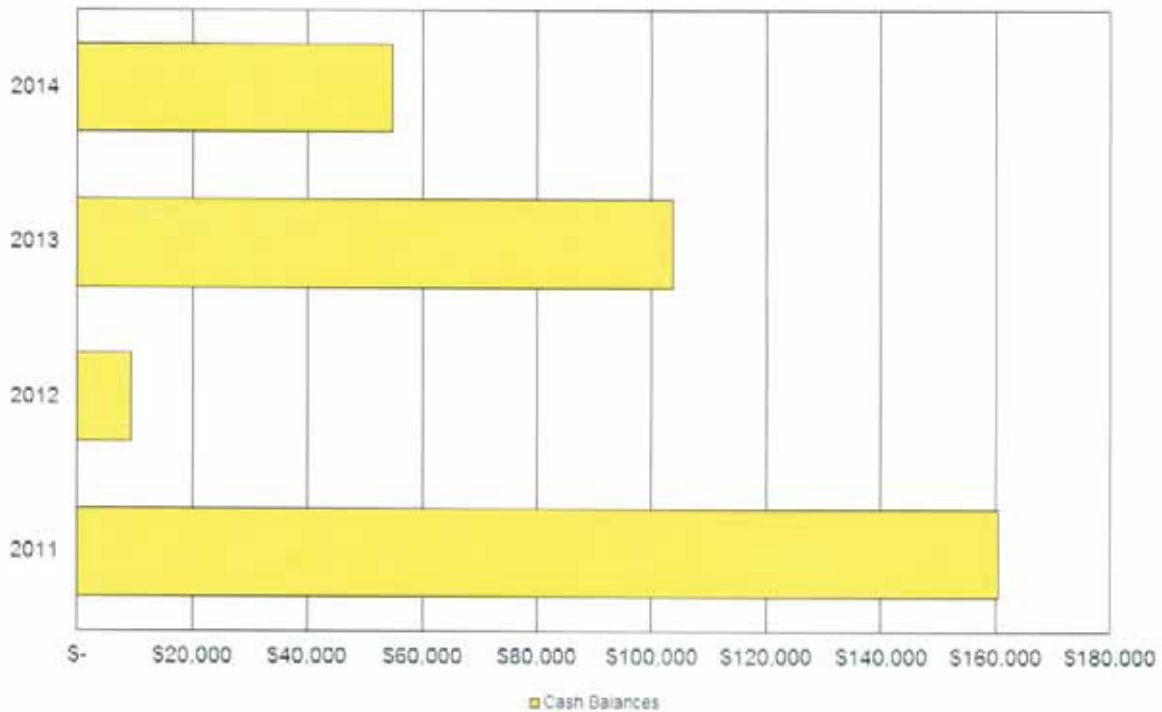
TEHAMA COUNTY RESOURCE CONSERVATION
Management's Discussion and Analysis
For the Year-Ended June 30, 2014



Statement of Cash Flows

Observing the cash balance at the District's year-end shows the funds available to meet current operating needs, pay current liabilities, and meet the amount of current deferred revenue resulting from grant receipts prior to the grant or project completion.

TEHAMA COUNTY RESOURCE CONSERVATION
Management's Discussion and Analysis
For the Year-Ended June 30, 2014



Notes to the financial statements.

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Requests for Information

This financial report is designed to provide a general overview of the District's finances for all citizens, taxpayers, customers, investors, and creditors. Questions concerning any of the information provided in this report or requests for additional information should be addressed to **Tehama County Resource Conservation District, 2 Sutter Street, Suite D Red Bluff, California 96080**

TEHAMA COUNTY RESOURCE CONSERVATION

Balance Sheet

June 30, 2014

ASSETS

Cash	\$ 54,760
Accounts Receivable	209,839
Deposits & Prepaid	<u>868</u>
TOTAL ASSETS	<u>265,468</u>

LIABILITIES & FUND BALANCES

Liabilities:

Accrued Payroll	39,000
Accounts Payable	64,279
Unearned Revenue	<u>53,600</u>
Total Current Liabilities	<u>156,879</u>
 Total Liabilities	 <u>156,879</u>

Fund Balances:

Unassigned	
Assigned	108,589
 Total Fund Balance	 <u>108,589</u>

**TOTAL LIABILITIES &
FUND BALANCE**

	<u>\$ 265,468</u>
 Fund Balance	 108,589
Amounts reported for governmental activities on the Statement of Net Assets are different because:	
Other Assets are not current financial resources and therefore are not reported in the funds statements	 2,906
Capital Assets are not current financial resources and therefore are not reported in the funds statement	 79,673
Accrued liabilities are not due in the current period and therefore are not reported in the funds statement	 (18,236)
Long-term liabilities, including bonds payable are not due in the current period and therefore are not reported in the funds statement.	 <u>(56,973)</u>
 Net Assets of governmental activities	 <u>\$ 115,960</u>

The accompanying notes are an integral part of these financial statements

TEHAMA COUNTY RESOURCE CONSERVATION
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year-Ended
June 30, 2014

REVENUES

Interest Income	580
Grant Income	656,147
Donations	13,000
Other Income	2,750
Charges for Services	<u>169,670</u>

TOTAL REVENUES	<u>842,148</u>
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EXPENDITURES

Salaries and Employee Benefits	541,985
Professional and Specialized Services	165,305
Interest Expense	1,209
Services & Supplies	55,349
Travel & Training	13,231
Rents	25,340
Other Expenditure	(0)
Capital Expenditure	41,188
Repairs & Maintenance	<u>10,460</u>

TOTAL EXPENDITURES	<u>854,067</u>
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Excess (Deficit) of Revenues Over Expenditures	<u>(11,919)</u>
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Other Financing Sources Transfer In / (Transfer Out)	<u>(7,684)</u>
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<u>NET CHANGE IN FUND BALANCE</u>	<u>(19,603)</u>
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<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>128,192</u>
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<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 108,589</u>
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Reconciliation of net change in Fund Balance	\$ (19,603)
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To the change in net assets reported for governmental activities in the statement of activities is different because:

Governmental funds report capital outlays as expenditures.

However in the statement of activities, the cost of those assets are allocated over their estimated lives and reported as depreciation expense. This is the amount which capital outlays exceed depreciation in the current period.

19,578

TEHAMA COUNTY RESOURCE CONSERVATION
Statement of Revenues, Expenditures and Changes in Fund Balances
Continued
For the Year-Ended
June 30, 2014

The issuance of long term debt provides current resources to governmental funds, while the payment of the principle consumes resources. This amount is the net effect of the differences in the treatment of long-term debt.	7,767
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures.	(3,722)
Some revenues reported in the statement of activities do not provide current financial resources and therefore are not reported as revenue.	<u> -</u>
Change in Net Position of Governmental Activities	<u><u>\$ 4,020</u></u>

The accompanying notes are an integral part of these financial statements

TEHAMA COUNTY RESOURCE CONSERVATION
Statement of Net Position
June 30, 2014

ASSETS

Current Assets:

Cash on Hand and in Banks	\$ 54,760
Prepaid Assets	868
Accounts Receivable	209,839
Total Current Assets	<u>265,468</u>

Fixed Assets:

Vehicles	42,731
Equipment	114,441
Less: Accumulated Depreciation	<u>(77,499)</u>
Total Fixed Assets	<u>79,673</u>

Other Asset	<u>2,906</u>
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TOTAL ASSETS	<u><u>348,047</u></u>
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LIABILITIES

Current Liabilities:

Accrued Payroll	57,236
Accounts Payable	64,279
Unearned Revenue	53,600
Notes Payable - Current Portion	<u>6,973</u>
Total Current Liabilities	<u>182,088</u>

Long-Term Liabilities:

Line of Credit	50,000
Notes Payable	<u>50,000</u>
Total Long-Term Liabilities	<u>50,000</u>

TOTAL LIABILITIES	<u><u>232,087</u></u>
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NET POSITION

Net Investment in Fixed Assets

Unrestricted	71,906
Restricted	<u>44,054</u>

<u>TOTAL NET POSITION</u>	<u><u>\$ 115,960</u></u>
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The accompanying notes are an integral part of these financial statements.

TEHAMA COUNTY RESOURCE CONSERVATION

**Statement of Activities
For the Year-Ending
June 30, 2014**

EXPENSES

Program Expenses:

Salaries and Employee Benefits	\$ 545,707
Repairs	10,460
Professional Fees	165,305
Rental	25,340
Travel	13,231
Other Expenses	(0)
Interest	1,209
Services and Supplies	53,997
Depreciation	22,878

TOTAL EXPENSES 838,127

REVENUES

Program Revenues:

Grants and Contributions	656,147
Charges for Services	169,670

Total Program Revenues 825,817

General Revenues:

Donations	13,000
Other Revenue	2,750
Investment Earnings	580

Total General Revenues 16,331

TOTAL REVENUES 842,148

NET CHANGE IN NET POSITION 4,020

NET POSITION, BEGINNING OF YEAR 111,940

NET POSITION, END OF YEAR \$ 115,960

The accompanying notes are an integral part of these financial statements.

TEHAMA COUNTY RESOURCE CONSERVATION

NOTES TO FINANCIAL STATEMENTS June 30, 2014

NOTE 1: SUMMARY OF GENERAL AND SIGNIFICANT ACCOUNTING POLICIES

A. General

The District was re-organized on July 1, 1987 as a consolidation of conning, cottonwood, and Lassen View Resource Conservation Districts under Division 9 of the Public Resource Code of the State of California to assist land owners and managers within Tehama County in an effort to solve resource problems. The District's purpose is to develop and carry out natural resource conservation programs and administer grants and contracts.

The District is a governed entity administered by a Board of Directors (the Board) that acts as the authoritative and legislative body of the entity.

The Board appoints the Chair (person) of the Board from existing board members. The Chair's responsibilities are to preside at all meetings of the Board; perform all duties commonly incident to the position of presiding officer of a Board.

The accompanying general-purpose financial statements comply with the provisions of GASB Statement No. 14, *"The Financial Reporting Entity,"* in that the financial statements include all organizations, activities, and functions that comprise the District. Component units are legally separate entities for which the District (the primary entity) is financially accountable. Financial accountability is defined as the ability to appoint a voting majority of the organization's governing body and either (1) the District's ability to impose its will over the organization or (2) the potential that the organization will provide a financial benefit to, or impose a financial burden on, the District. Using these criteria, the District has no component units.

B. Basis of Accounting/Measurement Focus

The accounts of the District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

C. Government-Wide Financial Statements

The District Government-wide Financial Statements include a Statement of Net Position and a Statement of Activities and Changes in Net Position. These statements present summaries of Governmental and Business-Type Activities for the District accompanied by a total column. Fiduciary activities of the District are not included in these statements.

These statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the District's assets and liabilities, including capital assets as well as infrastructure assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of

TEHAMA COUNTY RESOURCE CONSERVATION

NOTES TO FINANCIAL STATEMENTS

June 30, 2014

accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. The types of transactions reported as program revenues for the District are reported in two categories: 1) charges for services, 2) grants and contributions.

Certain eliminations have been made as prescribed by GASB Statement No. 34 in regards to interfund activities, payables and receivables. All internal balances in the Statement of Net Assets have been eliminated except those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total primary government column. In the Statement of Activities, internal service fund transactions have been eliminated; however, those transactions between governmental and business-type activities have not been eliminated.

The District's governmental-wide balance is classified in the following categories:

Net Investment in Capital Assets - Includes amount of the fund balance that is invested in capital assets net of any related debt.

Restricted - Includes amounts that can be spent only for the specific purposes stipulated by a formal action of the government's highest level of decision-making authority, external resource providers, constitutionally, or through enabling legislation.

Unrestricted - Includes amounts that are technically available for any purpose and includes all amounts not contained in other classifications.

D. Governmental Fund Financial Statements

Governmental Fund Financial Statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for all major governmental funds and non-major funds aggregated. An accompanying schedule is presented to reconcile and explain the differences in fund balances and changes in fund balances as presented in these statements to the net assets and changes in net assets presented in the Government-Wide financial statements. The District has presented all major funds that met those qualifications.

All governmental funds are accounted for on a spending or "current financial resources" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheets. The Statement of Revenues, Expenditures and Changes in Fund Balances present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (generally 60 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the District, are property tax, intergovernmental revenues and other taxes. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities demonstrating the degree to which the

TEHAMA COUNTY RESOURCE CONSERVATION

NOTES TO FINANCIAL STATEMENTS

June 30, 2014

direct expenses of a given project are offset by project revenues. Direct expenses are those that are specifically associated with a program or function and therefore, are clearly identifiable to a Particular function or segment. Program revenues include (1) charges paid by the recipients of services offered by the program and (2) grants and contributions that are restricted to meeting the operational or capital requirements if a particular program. Revenues that are not classified as program revenues, including taxes are presented instead as general revenues.

Governmental Funds – Governmental funds are those through which most governmental functions typically are financed. Governmental funds reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to various governmental funds according to the purpose for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental assets and liabilities is reported as fund balance. The District reports using the major governmental fund of General Fund. The District reports the following major governmental funds:

General Fund – The General Fund is used to account for all financial resources of the District. The general fund balance is available to the District for any purpose provided it is expended or transferred according to the general laws of California and the bylaws of the District.

Exchange and Non-Exchange Transactions of Revenues – Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. Non-exchange transactions, in which the District receives value without directly giving value in return, include taxes and donations. Revenues are recognized when susceptible to accrual, when they become both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The District considers property taxes as available if they are collected within 60 days after year-end. The assessor of the County determines the assessed valuations of such property and the tax collector of the County collects the taxes. On an accrual basis, revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted, matching requirements, in which the District must provide local resources to be used for a specific purpose, and expenditure requirements, in which the resources are provided to the District on a reimbursement basis.

Expenses/Expenditures- On an accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable.

The District's fund balance is classified in the following categories:

Nonspendable - Includes amounts that are not in a spendable form or are required to be maintained intact.

TEHAMA COUNTY RESOURCE CONSERVATION

NOTES TO FINANCIAL STATEMENTS

June 30, 2014

Restricted - Includes amounts that can be spent only for the specific purposes stipulated by external resource providers, constitutionally, or through enabling legislation.

Committed - Includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. Commitments may be changed or lifted only by the government take the same formal action that imposed the constraint originally.

Assigned - Includes amounts intended to be used by the government for specific purposes. Intent can be expressed by the governing body or by an official or body to which the governing body delegates authority.

Unassigned - Includes amounts that are technically available for any purpose and includes all amounts not contained in other classifications.

E. Budgets and Budgetary Accounting

The District operates under the general laws of the State of California and annually adopts a budget to be effective July 1 for the ensuing fiscal year. Formal budgetary integration is employed as a management control device during the year for the General Fund. The level of control (level at which expenditures may not exceed budget) is the fund. Unused appropriations for all the above annually budgeted funds lapse at the end of the fiscal year. Budgeted amounts are the final authorized amount as revised during the year. Actual revenues and expenditures can be compared with related budgeted amounts without any significant reconciling items to the General Fund.

F. Cash

Cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. To maximize investment opportunities, the District participates in a pooling of cash and investment income with other local agencies. Each fund may liquidate its equity in the pool on demand. Investments are recorded at fair value; Fair value is based on quoted market prices.

As of June 30, 2014, the District had the following investments:

	<u>Fair Value</u>	<u>Rating</u>	<u>Rating Agency</u>
Cash in County Treasury	54,760	Unrated	NA
Cash on Hand	<u>0</u>	Unrated	NA
Total Cash	\$ 54,760		

Interest rate risk. - As specified in CGC §53600.5, when investing, reinvesting, purchasing, acquiring, exchanging, selling and managing public funds, the primary objectives of the investment activities, in priority order, shall be:

TEHAMA COUNTY RESOURCE CONSERVATION

NOTES TO FINANCIAL STATEMENTS June 30, 2014

3035.4.1 Safety: Safety of principal is the foremost objective of the investment program. Investments of Tehama County Resource Conservation District shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.

3035.4.2 Liquidity: The investment portfolio will remain sufficiently liquid to enable Tehama County Resource Conservation District to meet all operating requirements which might be reasonably anticipated.

3035.4.3 Return on Investments: The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and the cash flow characteristics of the portfolio.

Credit risk. - The Tehama County Resource Conservation District is empowered by California Government Code §53601, et seq., to invest in the following:

- 3035.8.1** Bonds issued by the Tehama County Resource Conservation District.
- 3035.8.2** United State Treasury Bills, Notes & Bonds.
- 3035.8.3** Registered state warrants or treasury notes or bonds issued by the State of California.
- 3035.8.4** Bonds, notes, warrants or other evidence of debt issued by a local agency within the State of California, including pooled investment accounts sponsored by the State of California, County Treasurers, other local agencies or Joint Powers Agencies.
- 3035.8.5** Obligations issued by agencies or instrumentalities of the United States Government.
- 3035.8.6** Bankers' acceptances with a term not to exceed 270 days. Not more than 40% of surplus funds can be invested in bankers' acceptances and no more than 30% of surplus funds can be invested in the bankers acceptances of any single commercial bank.
- 3035.8.7** Prime commercial paper of U.S. corporations with assets greater than \$500 million, with a term not to exceed 180 days and the highest ranking issued by Moody's Investors Service (Moody's) or Standard & Poor's Corporation (S&P). Commercial paper cannot exceed 15% of total surplus funds, provided that, if the average maturity of all commercial paper does not exceed 31 days, up to 30% of surplus funds can be invested in commercial paper.
- 3035.8.8** Negotiable certificates of deposit issued by federally or state chartered banks or associations. Not more than 30% of surplus funds can be invested in certificates of deposit.

TEHAMA COUNTY RESOURCE CONSERVATION

NOTES TO FINANCIAL STATEMENTS

June 30, 2014

3035.8.9 Repurchase/reverse repurchase agreements of any securities authorized by this section. Securities purchased under these agreements shall be no less than 102% of market value. (See special limits in CGC §53601.i.)

3035.8.10 Medium term notes (not to exceed 5 years) of U.S. corporations rated "A" or better by Moody's or S&P. Not more than 30% of surplus funds can be invested in medium term notes.

3035.8.11 Shares of beneficial interest issued by diversified management companies (money market mutual funds) investing in the securities and obligations authorized by this Section. Such funds must carry the highest rating of at least two of the three largest national rating agencies. Not more than 15% of surplus funds can be invested in money market mutual funds.

3035.8.12 Funds held under the terms of a trust indenture or other contract or agreement may be invested according to the provisions of those indentures or agreements.

3035.8.13 Collateralized bank deposits with a perfected security interest in accordance with the Uniform Commercial Code (UCC) or applicable federal security regulations.

3035.8.14 Any mortgage pass-through security, collateralized mortgage obligation, mortgaged backed or other pay-through bond, equipment lease-backed certificate, consumer receivable pass-through certificate or consumer receivable backed bond of a maximum maturity of five years. Securities in this category must be rated AA or better by a nationally recognized rating service. Not more than 30% of surplus funds may be invested in this category of securities.

3035.8.15 Any other investment security authorized under the provisions of CGC §5922 and

3035.8.15.1 Prohibited Investments. Under the provisions of CGC §53601.6 and §53631.5, Tehama County Resource Conservation District shall not invest any funds covered by this Investment Policy in inverse floaters, range notes, interest-only strips derived from mortgage pools or any investment that may result in a zero interest accrual if held to maturity.

Custodial credit risk. -The District's investment in the State and County Treasurer's investment pools represents a proportionate interest in the pool's portfolio; however, the District's portion is not identified with specific investments and is not subject to custodial credit risk. All security transactions entered into by the Tehama County Resource Conservation District shall be conducted on delivery-versus-payment (DVP) basis. All securities purchased or acquired shall be delivered to Tehama County Resource Conservation District by book entry, physical delivery or by third party custodial agreement as required by CGC §53601.

Concentration of credit risk. - Tehama County Resource Conservation District will diversify its investments by security type and institution. It is the policy of the Tehama County Resource Conservation District to diversify its investment portfolio. Assets shall be diversified to eliminate the risk of loss resulting from

TEHAMA COUNTY RESOURCE CONSERVATION

NOTES TO FINANCIAL STATEMENTS

June 30, 2014

over concentration of assets in a specific maturity, a specific issuer or a specific class of securities. Diversification strategies shall be determined and revised periodically. In establishing specific diversification strategies, the following general policies and constraints shall apply:

3035.11.1 Portfolio maturities shall be matched versus liabilities to avoid undue concentration in a specific maturity sector.

3035.11.2 Maturities selected shall provide for stability of income and liquidity.

3035.11.3 Disbursement and payroll dates shall be covered through maturities investments, marketable U.S. Treasury bills or other cash equivalent instruments such as money market mutual funds.

G. Accounts Receivable

On an accrual basis, revenues from charges for services are recognized in the fiscal year in which the services are rendered. Receivables are resources provided to the District on a reimbursement basis.

H. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

I. Capital Assets

Capital assets, which include property, plant, and equipment, infrastructure assets and intangible are reported in the applicable governmental -type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an estimated useful life in excess of one year. Property, plant and equipment purchased or acquired is carried at historical cost or estimated historical cost. Donated or contributed capital assets are recorded at their estimated fair value on the date received.

The costs of normal maintenance and repairs are charged to operations as incurred. Improvements are capitalized and depreciated over the remaining useful lives of the related fixed assets, as applicable.

J. Accounts Payable

On an accrual basis, Expenses/ expenditures are recognized in the fiscal year in which the services or supplies are received.

K. Accrued Payroll Liabilities

On an accrual basis, Expenses/expenditures are recognized in the fiscal year in which the services are received. Liabilities consist of compensated absences and payroll liabilities.

TEHAMA COUNTY RESOURCE CONSERVATION

**NOTES TO FINANCIAL STATEMENTS
June 30, 2014**

L. Unearned Revenue

Unearned revenue is reported in connection with receivables for revenues that are not considered available to liquidate liabilities of the current period.

M. Note Payable

Tehama County Resource Conservation District has an obligation to Ford Motor Credit bearing interest at 8.16%. The loan is payable in monthly installments of \$723.65, including interest, and is collateralized by 2011 Ford F 250. Principal and interest payments for the years following June 30, 2014, are as follows:

	Principal	Interest
2015	<u>6,973</u>	<u>263</u>
	<u>\$6,973</u>	<u>\$263</u>

N. Line of credit

Tehama County Resource Conservation District has drawn on its line of Credit from US Bank. The line of credit requires monthly interest only payments based on a variable rate. As of the date of the financial statements \$50,000 is outstanding.

N. Net Position

The District's net position represents the difference between its assets and liabilities in the statement of net position. Net position is reported as restricted when there are legal limitations imposed on their use by their source. Portions of the unreserved net assets or fund balance may be designated to indicate tentative plans for financial resources utilization in a future period, such as for general contingencies, purchase of capital assets, or debt service. Such plans or intent are subject to change and may never be legally authorized or result in expenditures

O. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

NOTE 2: USE OF RESTRICTED/UNRESTRICTED ASSETS

When an expense is incurred for purposes for which both restricted and unrestricted net assets are available, the District's policy is to apply restricted assets first.

TEHAMA COUNTY RESOURCE CONSERVATION

NOTES TO FINANCIAL STATEMENTS June 30, 2014

NOTE 3: COMPARATIVE DATA AND RECLASSIFICATIONS

Comparative data for the prior year have been presented in certain sections of the accompanying financial statements in order to provide an understanding of changes in the District's financial position and operations. Also, certain amounts presented in the prior year data have been reclassified in order to be consistent with current year's presentation.

NOTE 4: RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; damage to, and theft or destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2014, the District contracted with private insurance for liability, property, crime damage, and employee and director insurances.

NOTE 5: CONTIGENCIES

As of June 30, 2014, the District did not have any pending litigation or potential nondisclosed liabilities that management believes would have a material effect on the financial statements.

NOTE 6: SUBSEQUENT EVENTS

Management has evaluated subsequent events through September 23, 2014, the date the financial statements were available to be issued.

TEHAMA COUNTY RESOURCE CONSERVATION

Supplemental Information

June 30, 2014

September 23, 2014

Board of Directors
Tehama County Resource Conservation District
2 Sutter Street
Red Bluff, CA 96080

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

We have audited the financial statements of Tehama County Resource Conservation District as of and for the year ended June 30, 2014, and have issued our report thereon dated September 23, 2014. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

Management of Tehama County Resource Conservation District is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Tehama County Resource Conservation District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Tehama County Resource Conservation District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal controls such there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of the internal controls over financial reporting was for the limited purpose described in the first paragraph of this section and was designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses as defined above.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Tehama County Resource Conservation District's general-purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the audit committee, management, others within the organization, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Pehling & Pehling CPAs
An Accountancy Corporation
September 23, 2014

TEHAMA COUNTY RESOURCE CONSERVATION
Statement of Revenues, Expenditures and Changes in Fund Balances
Budget vs. Actual
For the Year-Ended
June 30, 2014

<u>REVENUES</u>	<u>Budget</u>	<u>General</u>	Variance Favorable (Unfavorable)
Interest Income	580	580	-
Grant Income	661,148	656,147	(5,002)
Donations	14,400	13,000	(1,400)
Other Income	2,821	2,750	(70)
Charges for Services	<u>168,566</u>	<u>169,670</u>	<u>1,104</u>
TOTAL REVENUES	<u>847,516</u>	<u>842,148</u>	<u>(5,368)</u>
 <u>EXPENDITURES</u>			
Salaries and Employee Benefits	522,033	541,985	(19,951)
Professional and Specialized Services	164,784	165,305	(521)
Interest Expense	1,175	1,209	(34)
Services & Supplies	58,752	55,349	3,402
Travel & Training	13,712	13,231	481
Rents	13,953	25,340	(11,387)
Other Expenditure	-	(0)	0
Capital Expenditure	41,119	41,188	(69)
Repairs & Maintenance	<u>10,549</u>	<u>10,460</u>	<u>88</u>
TOTAL EXPENDITURES	<u>826,076</u>	<u>854,067</u>	<u>(27,991)</u>
Excess (Deficit) of Revenues Over Expenditures	<u>21,440</u>	<u>(11,919)</u>	
Other Financing Sources/(Uses)		(7,684)	
NET CHANGE IN FUND BALANCE		<u>(19,603)</u>	
FUND BALANCE, BEGINNING OF YEAR		<u>128,192</u>	
FUND BALANCE, END OF YEAR		<u>\$ 108,589</u>	

IV. Action Items

B. Updated 2014-2015 Budget

Through the diligence of the project managers, and especially of Kris, we completed the budget in time to include it in the board packet. Please see enclosed document titled TCRCD Budget 14-15 Fiscal Year 7/114 – 6/30/15. Now it's time to start on the 2015-2016 budget.

Recommended Action-- Approve the Updated 2014-2015 Budget

IV. Action Items

C. Authorization to Apply for NOAA Grant “Strengthening the Public’s and/or K-12 Students’ Environmental Literacy for Community Resilience to Extreme Weather Events and Environmental Changes”

This grant application will be a very competitive one, but one that is worth working on because it can provide a framework for seeking funding from other sources. Brin has been out of the office on vacation so I sat in on the funders’ teleconference and met with Zach Whitten of Whittenberg Country School to discuss some of our ideas about how the project might be implemented.

The extreme events and environmental changes that Tehama County is experiencing include heat spells, floods and fire. As identified in Brin’s climate report, there are a number of things that could increase the county’s resilience in the face of extreme weather.

Our preliminary idea was to train and enlist Zach’s students as docents to go around to junior high and middle schools throughout the county to enhance environmental literacy to those students as well. As Zach and I kicked the idea around further, we came up with the notion of creating one or more demonstration sites that would mimic the forest and water processes going on in the county. This would engage students to help create the site and also engage the community to tour the sites, which of course would have signs explaining the science behind the demonstration.

We also realize that involvement from Dave Schlom, a teacher at Corning High School who has close ties with NOAA scientists, will be a huge advantage. My sketchy project outline makes it clear that we have a long way to go to design a clear and concise project, but we want to engage the board at an early stage of the project (although the proposal is due April 11!). A couple of pages from the program announcement follow:

Program Objective

Overview:

NOAA's Environmental Literacy Grants (ELG) Program supports increased understanding and use of environmental information to promote stewardship and informed decision making by a diverse pool of educators, students and the public. Improving the public's environmental literacy, its understanding of how our Nation's natural resources are managed, and its understanding of the importance of these resources is critical to meeting the Agency's science, service, and stewardship mission. To address this mission and to create a pipeline to meet future workforce needs, NOAA engages in and supports formal and informal education activities at local, state, regional, and national levels.

IV. Action Items

This solicitation of the Environmental Literacy Grants program supports NOAA's Education Strategic Plan (www.education.noaa.gov/plan) and the goals of both NOAA's Next Generation Strategic Plan (<http://www.ppi.noaa.gov/ngsp>) and the U.S. Department of Commerce's Strategic Plan (http://www.commerce.gov/sites/default/files/documents/2014/march/doc_fy2014-2018_strategic_plan.pdf).

The goal of this Federal Funding Opportunity (FFO) is to strengthen the public's and/or K-12 students' environmental literacy to enable informed decision-making necessary for community resilience to extreme weather events and environmental changes. Many U.S. communities face significant environmental changes, natural disasters, or economic disruptions (U.S Department of Commerce FY2014-FY2018 Strategic Plan). Projected future environmental changes include increased global temperatures, more frequent heat waves, rising sea levels, increased frequency of extreme precipitation events, acidification of the ocean, modifications of growing seasons, changes in storm frequency and intensity, alterations in species' ranges and migration patterns, earlier snowmelt, increased drought, and altered river flow volumes (NOAA's Next Generation Strategic Plan, 2010; The Third National Climate Assessment, 2014). Communities must increase their resilience now and build a long-term foundation for resilience in the future.

NOAA's vision of the future comprises healthy ecosystems, communities, and economies that are resilient in the face of change (NOAA's Next Generation Strategic Plan, 2010). To this end, NOAA develops and applies sound science to support the Nation in making the best informed social and environmental decisions, taking into account the interests of society, future generations, and ecosystems. These decisions require understanding uncertainty and involve economic, aesthetic, cultural, and ethical considerations (NOAA Education Strategic Plan, 2009). Thus, resilient communities require a scientifically informed and engaged public. Leaders in Earth system science education echo this need, stating that public understanding of Earth's interconnected systems is crucial to our ability to apply knowledge and problem-solving skills to real-world issues (Hoffman and Barstow, 2007). With regard to disasters, a recent report from the National Academies states: "To create a culture of resilience, public education and communication are important to help shift the way that Americans perceive themselves in relation to disasters and ensure that the lessons learned from our history with disasters stay active in the public's consciousness." (National Academies, 2012, p. 136).

IV. Action Items

Description of Project Activities

Projects should build the environmental literacy necessary for community resilience by focusing on geographic awareness and an understanding of Earth systems and the threats and vulnerabilities that are associated with a community's location. In order for communities to become more resilient, their members must have the ability to reason about the ways that human and natural systems function and interact; to understand the scientific process and uncertainty; to reason about the ways that people and places are connected to each other across time and space; and to weigh the potential impacts of their decisions systematically. Projects will be based on the latest science about the threats and vulnerabilities facing communities and consider socio-economic and ecological factors. NOAA will consider funding a wide range of project types, but all projects must actively engage participants in learning about and addressing real-world issues. Projects must utilize NOAA's vast scientific data, data access tools, data visualizations, and/or other physical and intellectual assets available on these topics. In order to facilitate the use of NOAA's assets, projects are strongly encouraged to involve partnerships with relevant NOAA entities (offices, programs, etc.) and/or NOAA employees and affiliates. NOAA's education website (www.education.noaa.gov) and an additional list of relevant assets (http://www.oesd.noaa.gov/grants/NOAA_assets.html) provide links to NOAA datasets, potential NOAA partners, and other resources connected with many of these topics.

Recommended Action – Authorize Application to the NOAA Grant “Strengthening the Public’s and/or K-12 Students’ Environmental Literacy for Community Resilience to Extreme Weather Events and Environmental Changes”

V. Finance

A. Finance Reports

The Finance Committee will meet this month at 7:45 AM before the board meeting - Kris will be at the meeting to answer questions.

Recommended Action – Approve Financial Report .

Tehama County RCD
Statement of Assets, Liabilities and Net Assets
As of February 28, 2015

	Feb 28, 2015	Jan 31, 2015
ASSETS		
Current Assets		
Checking/Savings		
101001 General Fund 641	67,528.54	119,818.03
101003 Bond Fund 643	25,183.76	25,183.76
Total Checking/Savings	<u>92,712.30</u>	<u>145,001.79</u>
Accounts Receivable		
102230 Accounts Receivable	134,060.47	109,121.64
Total Accounts Receivable	<u>134,060.47</u>	<u>109,121.64</u>
Other Current Assets		
103000 Long-Term Receivable	2,906.48	2,906.48
104000 Accrued Receivables	23,713.49	13,171.18
105000 Prepaid Expenses	5,596.98	6,619.33
Total Other Current Assets	<u>32,216.95</u>	<u>22,696.99</u>
Total Current Assets	<u>258,989.72</u>	<u>276,820.42</u>
Fixed Assets		
107620 Fixed Assets - Vehicles	42,731.15	42,731.15
107630 Fixed Assets - Equip	114,440.80	114,440.80
107640 Accum Deprn - Equip	-50,890.00	-50,890.00
107650 Accum Deprn - Vehicles	-26,609.00	-26,609.00
Total Fixed Assets	<u>79,672.95</u>	<u>79,672.95</u>
TOTAL ASSETS	<u>338,662.67</u>	<u>356,493.37</u>
LIABILITIES & NET ASSETS		
Liabilities		
Current Liabilities		
Accounts Payable		
207700 Accounts Payable	40,534.90	34,794.12
Total Accounts Payable	<u>40,534.90</u>	<u>34,794.12</u>
Credit Cards		
U.S.Bank	7,742.38	1,864.20
US Bank Line of Credit	50,000.00	50,000.00
Total Credit Cards	<u>57,742.38</u>	<u>51,864.20</u>
Other Current Liabilities		
206000 Accrued Payables	25,663.72	39,984.18
207000 Advances	73,270.47	83,558.57
207705 Payroll Liabilities		
207705a Paid Leave	17,362.91	17,623.43
207705d Comp Time	840.00	840.00
Total 207705 Payroll Liabilities	<u>18,202.91</u>	<u>18,463.43</u>
Ford F250 Vehicle Loan	1,432.67	2,141.73
Total Other Current Liabilities	<u>118,569.77</u>	<u>144,147.91</u>
Total Current Liabilities	<u>216,847.05</u>	<u>230,806.23</u>
Total Liabilities	216,847.05	230,806.23
Net Assets		
30100 Investment in Cap Assets	7,567.79	7,567.79
Unrestricted Net Assets	108,391.89	108,391.89
Net Income	5,855.94	9,727.46
Total Net Assets	<u>121,815.62</u>	<u>125,687.14</u>
TOTAL LIABILITIES & NET ASSETS	<u>338,662.67</u>	<u>356,493.37</u>

Tehama County RCD
Statement of Revenues and Expenditures
July 2014 through February 2015

Jul '14 - Feb 15

Revenues		
440300 Interest Revenue	414.33	
450620 Grants - State	131,475.18	
450720 Grants - Federal	175,664.15	
461060 Services Provided		
461060d Monitoring	5,155.05	
461060e Management Services	110,403.98	
461060f CEQA Services	154.00	
461060g Equipment Rental Income	46,474.03	
461060i Plan Preparation	10,000.00	
Total 461060 Services Provided	172,187.06	
466081 Grants - Other	164,318.76	
471120 Other Revenue	476.30	
471120a Donations	8,000.00	
471120b Overhead Revenue	66,618.59	
Total Revenues	719,154.37	
Expenditures		
51010 Payroll Expenditures		
51010a District Manager	32,505.00	
51010b GIS Coordinator	13,008.00	
51010bb Educ/Outreach	24,706.50	
51010c DOC/CEQA Manager	30,784.00	
51010cc Project Manager	14,085.00	
51010d Lead Irrigation Tech	25,863.50	
51010dd Lead Conservation Tech	20,889.00	
51010e Accountant	21,264.00	
51010ee Engineer	25,774.64	
51010eee Office Assistant	33,007.00	
51010f Intern	6,673.75	
51010h Social Security	17,999.85	
51010i Medicare	4,209.63	
51010k Paid Leave	18,014.89	
51010l Paid Holiday	21,174.36	
51010m Sick Pay	4,932.82	
51012 Overtime	391.50	
51020 Retirement	10,416.80	
51030 Health Insurance	42,180.32	
51031a CA Unemployment Tax	4,735.29	
51040 Workers Comp	2,907.61	
Total 51010 Payroll Expenditures	375,523.46	
53100a Field Supplies	85,269.95	
53100b Safety/Staff Supplies	331.69	
53100c Field Equipment Fuel	5,179.02	
53120 Communications	2,738.52	
53130 Meeting Supplies	611.61	
53150 Insurance	5,701.05	
53170a Repairs - Field	4,482.94	
53180 Permits/Licenses	5,629.00	
53200 Subscriptions/Dues	3,749.85	
53220 Office Supplies	17,553.50	
53230 Professional Services		
53230b Consultants	40,879.79	
53230c Services	32,595.61	
53230d Legal Fees	438.79	
Total 53230 Professional Services	73,914.19	
532351 Overhead Exp	66,618.60	
53240 Publications	674.80	
53250a Rent/Lease Field Equip	43,255.31	
53260 Office/Mtg Room Rental	10,456.00	
53280 Special Expenditures	266.76	
53290 Transportation/Travel		
53290a Vehicle Fuel	58.77	
53290b Vehicle Maintenance	532.22	
53290c Vehicle Use/Mileage	2,028.18	
53290d Lodging	415.81	
53290e Meals	230.53	
53290f Conferences/Education	3,053.29	
53290 Transportation/Travel - Other	110.10	
Total 53290 Transportation/Travel	6,428.90	
Total 53300 Utilities	1,604.99	
55450 Interest Exp	1,728.23	
57601 Equipment - Office	1,034.96	
57608 Equipment - Field	545.10	
Total Expenditures	713,298.43	
Net Results of Operations	5,855.94	

Tehama County RCD
Profit & Loss (Overhead) Budget vs. Actual
July 2014 through February 2015

	Overhead			
	Jul 14 - Feb 15	Budget	\$ Over Budget	% of Budget
Revenues				
440300 Interest Revenue	414.33	300.00	114.33	138.11%
471120 Other Revenue	476.30	500.00	-23.70	95.26%
471120a Donations	8,000.00	14,400.00	-6,400.00	55.56%
471120b Overhead Revenue	66,618.59	80,858.32	-14,239.73	82.39%
Total Revenues	75,509.22	96,058.32	-20,549.10	78.61%
Expenditures				
51010 Payroll Expenditures				
51010a District Manager	10,577.82	27,704.23	-17,126.41	38.18%
51010b GIS Coordinator	4,416.00	5,833.52	-1,417.52	75.7%
51010bb Educ/Outreach	252.00	2,214.62	-1,962.62	11.38%
51010c DOC/CEQA Manager	1,920.88	2,867.89	-947.01	66.98%
51010cc Project Manager	0.00	2,120.95	-2,120.95	0.0%
51010d Lead Irrigation Tech	293.25	0.00	293.25	100.0%
51010dd Lead Conservation Tech	1,539.00	0.00	1,539.00	100.0%
51010e Accountant	4,878.00	17,736.14	-12,858.14	27.5%
51010eee Office Assistant	5,392.00	5,040.21	351.79	106.98%
51010h Social Security	3,116.02	0.00	3,116.02	100.0%
51010i Medicare	728.83	0.00	728.83	100.0%
51010k Paid Leave	3,494.63	0.00	3,494.63	100.0%
51010l Paid Holiday	2,445.02	0.00	2,445.02	100.0%
51010m Sick Pay	877.09	0.00	877.09	100.0%
51020 Retirement	1,926.89	0.00	1,926.89	100.0%
51030 Health Insurance	8,550.95	0.00	8,550.95	100.0%
51031a CA Unemployment Tax	531.08	0.00	531.08	100.0%
51040 Workers Comp	441.18	0.00	441.18	100.0%
Total 51010 Payroll Expenditures	51,380.64	63,517.56	-12,136.92	80.89%
53100a Field Supplies				
53100a Field Supplies	469.15	25.00	444.15	1,876.6%
53100b Safety/Staff Supplies				
53100b Safety/Staff Supplies	39.65	500.00	-460.35	7.93%
53100c Field Equipment Fuel				
53100c Field Equipment Fuel	0.00	500.00	-500.00	0.0%
53120 Communications				
53120 Communications	907.05	1,100.00	-192.95	82.46%
53130 Meeting Supplies				
53130 Meeting Supplies	147.37	300.00	-152.63	49.12%
53150 Insurance				
53150 Insurance	3,932.56	3,850.00	82.56	102.14%
53170b Repairs - Office				
53170b Repairs - Office	0.00	500.00	-500.00	0.0%
53180 Permits/Licenses				
53180 Permits/Licenses	0.00	250.00	-250.00	0.0%
53200 Subscriptions/Dues				
53200 Subscriptions/Dues	3,323.00	6,000.00	-2,677.00	55.38%
53220 Office Supplies				
53220 Office Supplies	3,390.02	7,500.00	-4,109.98	45.2%
53230 Professional Services				
53230b Consultants	0.00	750.00	-750.00	0.0%
53230c Services	5,549.40	5,100.00	449.40	108.81%
53230d Legal Fees	0.00	1,250.00	-1,250.00	0.0%
Total 53230 Professional Services	5,549.40	7,100.00	-1,550.60	78.16%
53240 Publications				
53240 Publications	117.28	250.00	-132.72	46.91%
53250a Rent/Lease Field Equip				
53250a Rent/Lease Field Equip	84.05	1,000.00	-915.95	8.41%
53260 Office/Mtg Room Rental				
53260 Office/Mtg Room Rental	7,557.51	11,400.00	-3,842.49	66.29%
53280 Special Expenditures				
53280 Special Expenditures	266.76	0.00	266.76	100.0%
53290 Transportation/Travel				
53290c Vehicle Use/Mileage	1,713.60	5,000.00	-3,286.40	34.27%
53290d Lodging	165.68	2,000.00	-1,834.32	8.28%
53290e Meals	0.00	700.00	-700.00	0.0%
53290f Conferences/Education	2,023.57	3,500.00	-1,476.43	57.82%
53290h Parking/Tolls	0.00	50.00	-50.00	0.0%
Total 53290 Transportation/Travel	3,902.85	11,250.00	-7,347.15	34.69%
Total 53300 Utilities				
Total 53300 Utilities	1,106.68	1,800.00	-693.32	61.48%
55450 Interest Exp				
55450 Interest Exp	1,479.49	1,500.00	-20.51	98.63%
57601 Equipment - Office				
57601 Equipment - Office	0.00	1,000.00	-1,000.00	0.0%
Total Expenditures	83,653.46	119,342.56	-35,689.10	70.1%
	-8,144.24	-23,284.24	15,140.00	34.98%

Tehama County RCD Profit & Loss Budget vs. Actual

	July 2014 through February 2015			
	All Classes	Budget	\$ Off Budget	% of Budget
	Jul 14 - Feb 15			
Revenues				
440300 Interest Revenue	414.33	300.00	114.33	138.11%
450620 Grants - State	131,475.18	152,681.48	-21,206.30	86.11%
450720 Grants - Federal	175,664.15	569,361.81	-393,697.66	30.85%
461060 Services Provided				
461060d Monitoring	5,155.05	2,500.00	2,655.05	206.2%
461060e Management Services	110,403.98	102,304.00	8,099.98	107.92%
461060f CEQA Services	154.00	0.00	154.00	100.0%
461060g Equipment Rental Income	46,474.03	45,190.00	1,284.03	102.84%
461060h GIS Services	0.00	10,000.00	-10,000.00	0.0%
461060i Plan Preparation	10,000.00			
Total 461060 Services Provided	172,187.06	159,994.00	12,193.06	107.62%
466081 Grants - Other	164,318.76	21,800.00	142,518.76	753.76%
471120 Other Revenue	476.30	1,500.00	-1,023.70	31.75%
471120a Donations	8,000.00	14,400.00	-6,400.00	55.56%
471120b Overhead Revenue	66,618.59	80,858.32	-14,239.73	82.39%
Total Revenues	719,154.37	1,000,895.61	-281,741.24	71.85%
Expenditures				
51010 Payroll Expenditures				
51010a District Manager	32,505.00	62,865.52	-30,360.52	51.71%
51010b GIS Coordinator	13,008.00	20,708.99	-7,700.99	62.81%
51010bb Educ/Outreach	24,706.50	33,080.89	-8,374.39	74.69%
51010c DOC/CEQA Manager	30,784.00	56,138.88	-25,354.88	54.84%
51010cc Project Manager	14,085.00	32,423.97	-18,338.97	43.44%
51010d Lead Irrigation Tech	25,863.50	39,203.05	-13,339.55	65.97%
51010dd Lead Conservation Tech	20,889.00	38,832.23	-17,943.23	53.79%
51010e Accountant	21,264.00	51,996.63	-30,732.63	40.9%
51010ee Engineer	25,774.64	34,633.28	-8,858.64	74.42%
51010eee Office Assistant	33,007.00	27,721.17	5,285.83	119.07%
51010f Intern	6,673.75	10,684.98	-4,011.23	62.46%
51010h Social Security	17,999.85	0.00	17,999.85	100.0%
51010i Medicare	4,209.63	0.00	4,209.63	100.0%
51010k Paid Leave	18,014.89	0.00	18,014.89	100.0%
51010l Paid Holiday	21,174.36	0.00	21,174.36	100.0%
51010m Sick Pay	4,932.82	0.00	4,932.82	100.0%
51012 Overtime	391.50	0.00	391.50	100.0%
51020 Retirement	10,416.80	0.00	10,416.80	100.0%
51030 Health Insurance	42,180.32	0.00	42,180.32	100.0%
51031a CA Unemployment Tax	4,735.29	0.00	4,735.29	100.0%
51040 Workers Comp	2,907.61	0.00	2,907.61	100.0%
Total 51010 Payroll Expenditures	375,523.46	408,289.59	-32,766.13	91.98%
53100a Field Supplies	85,269.95	3,240.00	82,029.95	2,631.79%
53100b Safety/Staff Supplies	331.69	1,775.00	-1,443.31	18.69%
53100c Field Equipment Fuel	5,179.02	6,570.00	-1,390.98	78.83%
53120 Communications	2,738.52	2,325.00	413.52	117.79%
53130 Meeting Supplies	611.61	750.00	-138.39	81.55%
53150 Insurance	5,701.05	7,717.00	-2,015.95	73.88%
53170a Repairs - Field	4,482.94	3,500.00	982.94	128.08%
53170b Repairs - Office	0.00	500.00	-500.00	0.0%
53180 Permits/Licenses	5,629.00	12,788.25	-7,159.25	44.02%
53200 Subscriptions/Dues	3,749.85	6,750.00	-3,000.15	55.55%
53220 Office Supplies	17,553.50	17,238.26	315.24	101.83%
53230 Professional Services				
53230a Construction Contracts	0.00	248,700.00	-248,700.00	0.0%
53230b Consultants	40,879.79	49,075.80	-8,196.01	83.3%
53230c Services	32,595.61	52,758.68	-20,163.07	61.78%
53230d Legal Fees	438.79	1,250.00	-811.21	35.1%
Total 53230 Professional Services	73,914.19	351,784.48	-277,870.29	21.01%
532351 Overhead Exp	66,618.60	80,156.94	-13,538.34	83.11%
53240 Publications	674.80	750.00	-75.20	89.97%
53250a Rent/Lease Field Equip	43,255.31	45,190.00	-1,934.69	95.72%
53260 Office/Mtg Room Rental	10,456.00	16,428.00	-5,972.00	63.65%
53270a Small Tools - Field	0.00	350.00	-350.00	0.0%
53280 Special Expenditures	266.76	0.00	266.76	100.0%
53290 Transportation/Travel				
53290a Vehicle Fuel	58.77	4,612.67	-4,553.90	1.27%
53290b Vehicle Maintenance	532.22	2,650.00	-2,117.78	20.08%
53290c Vehicle Use/Mileage	2,028.18	6,000.00	-3,971.82	33.8%
53290d Lodging	415.81	2,350.00	-1,934.19	17.69%
53290e Meals	230.53	850.00	-619.47	27.12%
53290f Conferences/Education	3,053.29	5,800.00	-2,746.71	52.64%
53290h Parking/Tolls	0.00	150.00	-150.00	0.0%
53290 Transportation/Travel - Other	110.10	0.00	110.10	100.0%
Total 53290 Transportation/Travel	6,428.90	22,412.67	-15,983.77	28.68%
Total 53300 Utilities	1,604.99	3,065.00	-1,460.01	52.37%
55450 Interest Exp	1,728.23	2,425.00	-696.77	71.27%
57601 Equipment - Office	1,034.96	1,000.00	34.96	103.5%
57608 Equipment - Field	545.10	10,300.00	-9,754.90	5.29%
Total Expenditures	713,298.43	1,005,305.19	-292,006.76	70.95%
	5,855.94	-4,409.58	10,265.52	

Tehama County RCD Open Invoices

As of February 28, 2015

Type	Date	Num	Name	Class	Due Date	Aging	Open Balance
130-1 DOC Cottonwood Ck							
Invoice	12/31/2012	1039	130-1 DOC Cottonwood Ck	130-1 DOC Cottonwood Ck Coord	01/30/2013	759	363.64
Invoice	12/31/2013	1260	130-1 DOC Cottonwood Ck	130-1 DOC Cottonwood Ck Coord	01/30/2014	394	0.01
Invoice	12/31/2014	1446	130-1 DOC Cottonwood Ck	130-1 DOC Cottonwood Ck Coord	01/30/2015	29	29,737.60
Total 130-1 DOC Cottonwood Ck							
153-3 DWR MIL							
Invoice	03/31/2014	1298	153-3 DWR MIL	153-3 DWR Mobile Lab	03/31/2014	334	135.18
Invoice	04/30/2014	1323	153-3 DWR MIL	153-3 DWR Mobile Lab	04/30/2014	304	516.92
Invoice	05/31/2014	1326	153-3 DWR MIL	153-3 DWR Mobile Lab	05/31/2014	273	726.11
Invoice	06/30/2014	1352	153-3 DWR MIL	153-3 DWR Mobile Lab	06/30/2014	243	1,390.83
Invoice	07/31/2014	1362	153-3 DWR MIL	153-3 DWR Mobile Lab	07/31/2014	212	943.85
Invoice	08/31/2014	1379	153-3 DWR MIL	153-3 DWR Mobile Lab	08/31/2014	181	734.71
Invoice	09/30/2014	1395	153-3 DWR MIL	153-3 DWR Mobile Lab	09/30/2014	151	534.83
Invoice	10/31/2014	1414	153-3 DWR MIL	153-3 DWR Mobile Lab	10/31/2014	120	542.72
Invoice	11/30/2014	1433	153-3 DWR MIL	153-3 DWR Mobile Lab	11/30/2014	90	161.72
Invoice	12/31/2014	1447	153-3 DWR MIL	153-3 DWR Mobile Lab	12/31/2014	59	3,661.44
Invoice	01/31/2015	1464	153-3 DWR MIL	153-3 DWR Mobile Lab	01/31/2015	28	3,134.68
Invoice	02/28/2015	1479	153-3 DWR MIL	153-3 DWR Mobile Lab	02/28/2015		2,726.51
Total 153-3 DWR MIL							
160-2 Childs Meadow SNC							
Invoice	06/30/2013	1165	160-2 Childs Meadow SNC	160-2 SNC Childs Mdw Head Cut	06/30/2013	608	1,302.10
Invoice	01/31/2014	1282	160-2 Childs Meadow SNC	160-2 SNC Childs Mdw Head Cut	01/31/2014	393	530.13
Invoice	03/31/2014	1307	160-2 Childs Meadow SNC	160-2 SNC Childs Mdw Head Cut	03/31/2014	334	93.47
Invoice	04/30/2014	1324	160-2 Childs Meadow SNC	160-2 SNC Childs Mdw Head Cut	04/30/2014	304	936.13
Invoice	05/31/2014	1334	160-2 Childs Meadow SNC	160-2 SNC Childs Mdw Head Cut	05/31/2014	273	2,330.33
Invoice	06/30/2014	1357	160-2 Childs Meadow SNC	160-2 SNC Childs Mdw Head Cut	06/30/2014	243	991.15
Invoice	07/31/2014	1372	160-2 Childs Meadow SNC	160-2 SNC Childs Mdw Head Cut	07/31/2014	212	1,677.15
Invoice	08/31/2014	1390	160-2 Childs Meadow SNC	160-2 SNC Childs Mdw Head Cut	08/31/2014	181	900.24
Invoice	09/30/2014	1408	160-2 Childs Meadow SNC	160-2 SNC Childs Mdw Head Cut	09/30/2014	151	940.93
Invoice	10/31/2014	1429	160-2 Childs Meadow SNC	160-2 SNC Childs Mdw Head Cut	10/31/2014	120	562.41
Invoice	11/30/2014	1443	160-2 Childs Meadow SNC	160-2 SNC Childs Mdw Head Cut	11/30/2014	90	2,328.28
Invoice	12/31/2014	1448	160-2 Childs Meadow SNC	160-2 SNC Childs Mdw Head Cut	12/31/2014	59	8,428.05
Total 160-2 Childs Meadow SNC							
197-2 Tramway CEQA SNC							
Invoice	06/30/2013	1166	197-2 Tramway CEQA SNC	197-2 SNC Tramway CEQA	06/30/2013	608	502.77
Invoice	10/31/2013	1245	197-2 Tramway CEQA SNC	197-2 SNC Tramway CEQA	10/31/2013	485	556.42
Invoice	03/31/2014	1308	197-2 Tramway CEQA SNC	197-2 SNC Tramway CEQA	03/31/2014	334	93.47
Invoice	04/30/2014	1325	197-2 Tramway CEQA SNC	197-2 SNC Tramway CEQA	04/30/2014	304	723.77
Invoice	05/31/2014	1335	197-2 Tramway CEQA SNC	197-2 SNC Tramway CEQA	05/31/2014	273	3,873.19
Invoice	06/30/2014	1358	197-2 Tramway CEQA SNC	197-2 SNC Tramway CEQA	06/30/2014	243	731.81
Invoice	07/31/2014	1373	197-2 Tramway CEQA SNC	197-2 SNC Tramway CEQA	07/31/2014	212	1,229.21
Invoice	08/31/2014	1391	197-2 Tramway CEQA SNC	197-2 SNC Tramway CEQA	08/31/2014	181	1,069.54
Invoice	09/30/2014	1396	197-2 Tramway CEQA SNC	197-2 SNC Tramway CEQA	09/30/2014	151	133.39
Invoice	10/31/2014	1415	197-2 Tramway CEQA SNC	197-2 SNC Tramway CEQA	10/31/2014	120	311.27
Invoice	11/30/2014	1440	197-2 Tramway CEQA SNC	197-2 SNC Tramway CEQA	11/30/2014	90	2,257.45
Invoice	12/31/2014	1449	197-2 Tramway CEQA SNC	197-2 SNC Tramway CEQA	12/31/2014	59	391.03
Total 197-2 Tramway CEQA SNC							
213-3 A-Line Stevens							
Invoice	07/31/2014	1363	213-3 A-Line Stevens	213-3 Stevens A-Line	07/31/2014	212	151.29
Invoice	08/31/2014	1380	213-3 A-Line Stevens	213-3 Stevens A-Line	08/31/2014	181	41.40
Invoice	01/31/2015	1461	213-3 A-Line Stevens	213-3 Stevens A-Line	01/31/2015	28	124.98
Invoice	02/28/2015	1473	213-3 A-Line Stevens	213-3 Stevens A-Line	02/28/2015		21.56
Total 213-3 A-Line Stevens							
222-4 NRCS Engineer - Chapter 3							
Invoice	01/31/2015	1462	222-4 NRCS Engineer - Chapter 3	222-4 NRCS Engineer - Chapter 3	01/31/2015	28	4,742.48

Tehama County RCD Open Invoices

As of February 28, 2015

Type	Date	Nm	Name	Due Date	Class	Aging	Open Balance
Invoice	02/28/2015	1471	222-4 NRCS Engineer - Chapter 3	02/28/2015	222-4 NRCS Engineer - Chapter 3		5,410.99
Total 222-4 NRCS Engineer - Chapter 3							
223-3 New Engineer							
Payment	10/27/2014		223-3 New Engineer				10,153.97
Total 223-3 New Engineer							
232-4 Phase 3 Eagle Peak							
Invoice	08/31/2014	1381	232-4 Phase 3 Eagle Peak	08/31/2014	232-4 Phase 3 Eagle Pk	181	378.45
Invoice	09/30/2014	1398	232-4 Phase 3 Eagle Peak	09/30/2014	232-4 Phase 3 Eagle Pk	151	76.81
Invoice	10/31/2014	1417	232-4 Phase 3 Eagle Peak	10/31/2014	232-4 Phase 3 Eagle Pk	120	67.48
Total 232-4 Phase 3 Eagle Peak							
259-4 CIG Grant NRCS							
Invoice	01/31/2015	1463	259-4 CIG Grant NRCS	01/31/2015	259-4 NRCS CIG	28	1,447.27
Invoice	02/28/2015	1474	259-4 CIG Grant NRCS	02/28/2015	259-4 NRCS CIG		6,605.92
Total 259-4 CIG Grant NRCS							
269-4 RAC Plum CK Boondocks							
Invoice	11/30/2014	1439	269-4 RAC Plum CK Boondocks	11/30/2014	269-4 RAC Plum Ck to Boondocks	90	63.60
Invoice	12/31/2014	1460	269-4 RAC Plum CK Boondocks	12/31/2014	269-4 RAC Plum Ck to Boondocks	59	13,847.78
Invoice	01/31/2015	1465	269-4 RAC Plum CK Boondocks	01/31/2015	269-4 RAC Plum Ck to Boondocks	28	13,290.39
Invoice	02/28/2015	1480	269-4 RAC Plum CK Boondocks	02/28/2015	269-4 RAC Plum Ck to Boondocks		4,219.23
Total 269-4 RAC Plum CK Boondocks							
270-4 Mobile Lab NRCS							
Invoice	01/31/2015	1466	270-4 Mobile Lab NRCS	01/31/2015	270-4 NRCS MIL	28	404.06
Invoice	02/28/2015	1481	270-4 Mobile Lab NRCS	02/28/2015	270-4 NRCS MIL		1,034.94
Total 270-4 Mobile Lab NRCS							
285-3 Patton Mills							
Invoice	08/31/2014	1383	285-3 Patton Mills	08/31/2014	285-3 RAC-Patton Mills	181	466.52
Invoice	09/30/2014	1399	285-3 Patton Mills	09/30/2014	285-3 RAC-Patton Mills	151	252.00
Invoice	10/31/2014	1419	285-3 Patton Mills	10/31/2014	285-3 RAC-Patton Mills	120	263.24
Total 285-3 Patton Mills							
291-3 Crowley Gulch							
Invoice	02/28/2015	1475	291-3 Crowley Gulch	02/28/2015	291-3 Crowley Gulch	PD 3/6/15	123.75
Total 291-3 Crowley Gulch							
335-0 Discovery Center							
Invoice	11/30/2014	1444	335-0 Discovery Center	11/30/2014	305-4 Wild and Scenic Film Fest	90	152.64
Total 335-0 Discovery Center							
337-4 SRWP							
Invoice	01/31/2015	1469	337-4 SRWP	01/31/2015	337-4 SRWP Accounting	28	616.50
Invoice	02/28/2015	1476	337-4 SRWP	02/28/2015	337-4 SRWP Accounting		84.75
Total 337-4 SRWP							
346-2 Programmatic CEQA							
Invoice	10/31/2014	1422	346-2 Programmatic CEQA	10/31/2014	346-2 Programmatic CEQA RAC	120	67.47
Invoice	11/30/2014	1438	346-2 Programmatic CEQA	11/30/2014	346-2 Programmatic CEQA RAC	90	237.30
Invoice	12/31/2014	1459	346-2 Programmatic CEQA	12/31/2014	346-2 Programmatic CEQA RAC	59	638.85
Invoice	01/31/2015	1470	346-2 Programmatic CEQA	01/31/2015	346-2 Programmatic CEQA RAC	28	78.83
Invoice	02/28/2015	1472	346-2 Programmatic CEQA	02/28/2015	346-2 Programmatic CEQA RAC		446.17
Total 346-2 Programmatic CEQA							
362-3 Bend River Partners Lead Agency							
Invoice	08/31/2014	1388	362-3 River Partners	08/31/2014	362-3 Bend RiverPtnrs Ld Agncy	181	154.00
Total 362-3							
Battle Creek Watershed Conservancy							
Invoice	12/31/2014	1455	Battle Creek Watershed Conservancy	12/31/2014	330-8 Administrative/Accounting:Battle Creek	59	200.16
Invoice	01/31/2015	1468	Battle Creek Watershed Conservancy	01/31/2015	330-8 Administrative/Accounting:Battle Creek	28	146.40
Total Battle Creek Watershed Conservancy							
							134,060.47

Tehama County RCD
Paid Warrants by Vendor
February 2015

Type	Date	Memo	Account	Class	Amount
Amazon.com					
Credit Card C	02/18/2015	Carrying case for computer	53100a Field Supplies	259-4 NRCS CIG	46.12
AT&T					
Credit Card C	02/05/2015	Internet	U.S.Bank		-57.24
Credit Card C	02/05/2015	Internet	53120 Communications	05 Overhead	36.76
Credit Card C	02/05/2015	Internet	53120 Communications	09 Equipment R&R	1.21
Credit Card C	02/05/2015	Internet	53120 Communications	341-5 CCCA Monitoring	0.01
Credit Card C	02/05/2015	Internet	53120 Communications	STWEC Services	19.21
Credit Card C	02/05/2015	Internet	53120 Communications	337-4 SRWP Accounting	0.05
Credit Card C	02/19/2015	STWEC Phone	U.S.Bank		-75.78
Credit Card C	02/19/2015	STWEC Phone	53120 Communications	STWEC Services	75.78
B&H Photo					
Credit Card C	02/18/2015	Computer Tablet	53100a Field Supplies	259-4 NRCS CIG	1,850.87
Brin Greer					
Bill	02/06/2015	Perdiem for Rangleland mtg travel	53290e Meals	130-1 DOC Cottonwood Ck Coord	76.00
Cal Line Equipment of Sacramento					
Credit Card C	02/09/2015	Chipper maint, knife sharpen, new knife set	53170a Repairs - Field	09 Equipment R&R	680.63
Copy Center					
Bill	02/08/2015	STWEC Winter newsletter and Farm Evals	53220 Office Supplies	STWEC Services	853.55
Coming Ford					
Credit Card C	02/12/2015	Oil change and rotation	53290b Vehicle Maintenance	09 Equipment R&R	519.23
Elite Automotive Ventures, LLC					
Bill	02/01/2015	Goldie steering leak repair	53170a Repairs - Field	09 Equipment R&R	844.57
ESRI					
Credit Card C	02/27/2015	ArcGIS online service credits (1000)	53220 Office Supplies	259-4 NRCS CIG	100.00
Eventbrite					
Credit Card C	02/12/2015	Ca Climate and Ag Summit registration Vicky ar	53290f Conferences/Education	05 Overhead	90.00
Credit Card C	02/12/2015	Ca Climate and Ag Summit registration Vicky ar	53290f Conferences/Education	05 Overhead	90.00
Express Personnel Services					
Bill	02/03/2015	Clerical help thru 2/1/15	53230c Services	STWEC Services	722.28
Bill	02/11/2015	Clerical help thru 2/8/15	53230c Services	STWEC Services	754.70
Bill	02/18/2015	Clerical help thru 2/15/15	53230c Services	STWEC Services	148.16
Bill	02/25/2015	Driver help thru 2/22/15	53230c Services	420-3 Rancho Tehama FSS	415.80
Bill	02/28/2015	Driver help thru 2/28/15	53230c Services	420-3 Rancho Tehama FSS	415.80
Flyers					
Bill	02/28/2015	Feb 2015 fuel	207700 Accounts Payable		-556.72
Bill	02/28/2015	Truck fuel	53100c Field Equipment Fuel	420-3 Rancho Tehama FSS	112.58
Bill	02/28/2015	Truck fuel	53100c Field Equipment Fuel	269-4 RAC Plum Ck to Boondocks	48.63
Bill	02/28/2015	Chipper fuel	53100c Field Equipment Fuel	269-4 RAC Plum Ck to Boondocks	75.45
Bill	02/28/2015	Chipper fuel	53100c Field Equipment Fuel	420-3 Rancho Tehama FSS	262.89
Bill	02/28/2015	Equipment fuel	53100c Field Equipment Fuel	420-3 Rancho Tehama FSS	2.58
Bill	02/28/2015	Goldie fuel	53100c Field Equipment Fuel	420-3 Rancho Tehama FSS	35.81
Bill	02/28/2015	Goldie fuel	53100c Field Equipment Fuel	09 Equipment R&R	18.78
Ford Motor Credit					
Bill	02/03/2015	Feb 2015 Truck payment	207700 Accounts Payable		-723.62
Bill	02/03/2015	Feb 2015 Truck payment	Ford F250 Vehicle Loan	09 Equipment R&R	709.06
Bill	02/03/2015	Feb 2015 Truck payment	55450 Interest Exp	09 Equipment R&R	14.56
Fraudulent Charge - Disputed!					
Credit Card C	02/01/2015	FRAUDULENT CHARGE! Will be reversed	53280 Special Expenditures	05 Overhead	12.17
Credit Card C	02/09/2015	FRAUDULENT CHARGE! Will be reversed	53280 Special Expenditures	05 Overhead	11.30
Credit Card C	02/09/2015	FRAUDULENT CHARGE! Will be reversed	53280 Special Expenditures	05 Overhead	11.30
Credit Card C	02/15/2015	FRAUDULENT CHARGE! Will be reversed	53280 Special Expenditures	05 Overhead	2.00
Credit Card C	02/15/2015	FRAUDULENT CHARGE! Will be reversed	53280 Special Expenditures	05 Overhead	229.99
Hilton Hotel					
Credit Card C	02/02/2015	Lodging for conference	53290d Lodging	153-3 DWR Mobile Lab:153-3B DWR IV	96.23
Industrial Equipment					
Credit Card C	02/10/2015	For Ishi Camp	106100 Deposits		683.50
Jefferson Center for Holistic Mgmt					
Credit Card C	02/26/2015	Brimi/Kevin conf attendance	53290f Conferences/Education	05 Overhead	309.48

**Tehama County RCD
Paid Warrants by Vendor
February 2015**

Type	Date	Memo	Account	Class	Amount
Credit Card C	02/26/2015	Vicky conf attendance	53290f Conferences/Education	05 Overhead	154.74
JL Darling Corp					
Credit Card C	02/01/2015	Credit - amt charged different for All weather pa	53220 Office Supplies	153-3 DWR Mobile Lab:153-3B DWR IV	-10.72
PG&E					
Bill	02/13/2015	12/17 - 2/13	207700 Accounts Payable		-132.12
Bill	02/13/2015	12/17 - 2/13	53300 Utilities	05 Overhead	84.85
Bill	02/13/2015	12/17 - 2/13	53300 Utilities	09 Equipment R&R	2.79
Bill	02/13/2015	12/17 - 2/13	53300 Utilities	341-5 CCCA Monitoring	0.02
Bill	02/13/2015	12/17 - 2/13	53300 Utilities	STWEC Services	44.35
Bill	02/13/2015	12/17 - 2/13	53300 Utilities	337-4 SRWP Accounting	0.11
Pitney Bowes					
Credit Card C	02/01/2015	Postage refill	53220 Office Supplies	05 Overhead	800.00
Credit Card C	02/04/2015	Monthly rental	53220 Office Supplies	05 Overhead	40.83
Credit Card C	02/06/2015	Postage refill	53220 Office Supplies	05 Overhead	1,000.00
Credit Card C	02/09/2015	Postage refill charge	53220 Office Supplies	05 Overhead	25.00
Credit Card C	02/10/2015	Refill charge	53220 Office Supplies	05 Overhead	17.18
Credit Card C	02/20/2015	Postage refill	53220 Office Supplies	05 Overhead	300.00
Credit Card C	02/20/2015	Credit	53220 Office Supplies	05 Overhead	-0.35
Raley's					
Credit Card C	02/05/2015	Meeting supplies	53130 Meeting Supplies	05 Overhead	9.07
Credit Card C	02/18/2015	Meeting supplies	53130 Meeting Supplies	STWEC Services	25.59
Credit Card C	02/18/2015	Meeting supplies	53130 Meeting Supplies	05 Overhead	8.97
Rapid Access					
Credit Card C	02/18/2015	Protective case and cover for computer	53100a Field Supplies	259-4 NRCS CIG	157.06
Redding Oil Company					
Bill	02/03/2015	For Ishi Camp	106100 Deposits		15,436.96
Richard Klimek					
Bill	02/03/2015	Feb Rent	207700 Accounts Payable		-207.00
Bill	02/03/2015	Feb Rent	53260 Office/Mtg Room Rental	05 Overhead	132.94
Bill	02/03/2015	Feb Rent	53260 Office/Mtg Room Rental	09 Equipment R&R	4.37
Bill	02/03/2015	Feb Rent	53260 Office/Mtg Room Rental	341-5 CCCA Monitoring	0.04
Bill	02/03/2015	Feb Rent	53260 Office/Mtg Room Rental	STWEC Services	69.48
Bill	02/03/2015	Feb Rent	53260 Office/Mtg Room Rental	337-4 SRWP Accounting	0.17
SDRMA					
Bill	02/01/2015	Feb 2015 Ancillary benefits	105000 Prepaid Expenses	05 Overhead	992.19
Bill	02/04/2015	Mar 2015 Health Insurance	105000 Prepaid Expenses	05 Overhead	4,714.44
Staples					
Credit Card C	02/04/2015	Supplies	53220 Office Supplies	STWEC Services	16.44
Credit Card C	02/10/2015	Supplies	53220 Office Supplies	05 Overhead	22.55
Credit Card C	02/18/2015	Supplies	53220 Office Supplies	05 Overhead	12.89
Credit Card C	02/18/2015	Supplies	53220 Office Supplies	STWEC Services	5.38
Credit Card C	02/18/2015	1099s and 1096	53220 Office Supplies	337-4 SRWP Accounting	7.65
Credit Card C	02/23/2015	Supplies	53220 Office Supplies	05 Overhead	11.28
Stillwater Sciences, Inc					
Bill	02/24/2015	Correct entry error on this invoice-located after	53230c Services	05 Overhead	99.40
Tehama County Fire Dept					
Bill	02/12/2015	Fire Safety Training-Mark	53290f Conferences/Education	09 Equipment R&R	50.00
Tehama County Lock and Security					
Bill	02/17/2015	Fix lock	53220 Office Supplies	05 Overhead	74.58
Tractor Supply					
Credit Card C	02/02/2015	Safety supplies	53100b Safety/Staff Supplies	420-3 Rancho Tehama FSS	22.54
US Bank LOC					
Bill	02/19/2015	Feb Interest	55450 Interest Exp	05 Overhead	174.41
Vicky Dawley					
Bill	02/04/2015	Conf Registration(Brin Greer attended) reimbur:	53290f Conferences/Education	130-1 DOC Cottonwood Ck Coord	80.00
Wright Brothers Development LLC					
Bill	02/03/2015	Mar 2015 Equipment Yard rental	53260 Office/Mtg Room Rental	09 Equipment R&R	300.00

**Tehama County RCD
A/P Aging Summary
As of Feb 28, 2015**

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
Express Personnel Services	979.76	0.00	0.00	0.00	0.00	979.76
Flyers	556.72	0.00	0.00	0.00	0.00	556.72
Pacific Watershed Associates	0.00	5,912.50	0.00	0.00	0.00	5,912.50
Peak & Associates, Inc	0.00	0.00	2,153.95	0.00	0.00	2,153.95
PG&E	0.00	0.00	0.00	0.00	-0.73	-0.73
R&B Sharpening and Sales	0.00	0.00	0.00	0.00	-0.20	-0.20
Redding Oil Company	15,436.96	0.00	0.00	0.00	0.00	15,436.96
Stillwater Sciences, Inc	99.40	953.63	886.88	0.00	10,000.64	11,940.55
US Bank LOC	174.41	0.00	0.00	0.00	0.00	174.41
Western Shasta RCD	0.00	0.00	0.00	3,128.38	252.60	3,380.98
TOTAL	<u>17,247.25</u>	<u>6,866.13</u>	<u>3,040.83</u>	<u>3,128.38</u>	<u>10,252.31</u>	<u>40,534.90</u>

SCHEDULE OF ACCRUED RECEIVABLES

375-3 NCRLT	Jul 14-Oct 14	110.46
177-4 C&R Ranch WCB	Jan 15-Feb 15	318.78
130-1 DOC Coordinator	Jan 15-Feb 15	20,590.57
141-4 Leiniger Ranch	Oct 14-Feb 15	2,693.68
TOTAL ACCRUED RECEIVABLES		<u>23,713.49</u>

Tehama County RCD
Profit & Loss by Class
Feb 2015

	420-3					TOTAL
	416-3	Rancho				
	410-4 SRF	Ben/Basler	Tehama	501c3	STWEC	
	Bridge	Fuel Bk	FSS		Services	
Revenues						
440300 Interest Revenue	0.00	0.00	0.00	0.00	0.00	414.33
450620 Grants - State	0.00	0.00	0.00	0.00	0.00	131,475.18
450720 Grants - Federal	0.00	7,994.67	23,772.22	0.00	0.00	175,664.15
461060 Services Provided						
461060d Monitoring	0.00	0.00	0.00	0.00	0.00	5,155.05
461060e Management Services	0.00	0.00	0.00	0.00	92,708.84	110,403.98
461060f CEQA Services	0.00	0.00	0.00	0.00	0.00	154.00
461060g Equipment Rental Income	0.00	0.00	0.00	0.00	0.00	46,474.03
461060i Pain Preparation	0.00	0.00	0.00	0.00	0.00	10,000.00
Total 461060 Services Provided	0.00	0.00	0.00	0.00	92,708.84	172,187.06
466081 Grants - Other	12,200.00	0.00	0.00	0.00	0.00	164,318.76
471120 Other Revenue	0.00	0.00	0.00	0.00	0.00	476.30
471120a Donations	0.00	0.00	0.00	0.00	0.00	8,000.00
471120b Overhead Revenue	0.00	0.00	0.00	0.00	0.00	66,618.59
Total Revenues	12,200.00	7,994.67	23,772.22	0.00	92,708.84	719,154.37
Expenditures						
51010 Payroll Expenditures						
51010a District Manager	0.00	546.81	442.20	0.00	14,561.25	32,505.00
51010b GIS Coordinator	0.00	0.00	0.00	0.00	3,264.00	13,008.00
51010bb Educ/Outreach	0.00	351.12	4,519.62	0.00	13,881.21	24,706.50
51010c DOC/CEQA Manager	0.00	0.00	325.00	0.00	0.00	30,784.00
51010cc Project Manager	0.00	0.00	0.00	0.00	0.00	14,085.00
51010d Lead Irrigation Tech	0.00	0.00	248.40	0.00	128.80	25,863.50
51010dd Lead Conservation Tech	0.00	1,278.00	1,962.00	0.00	0.00	20,889.00
51010e Accountant	0.00	126.00	348.00	0.00	9,072.00	21,264.00
51010ee Engineer	0.00	0.00	0.00	0.00	0.00	25,774.64
51010eee Office Assistant	0.00	99.00	839.00	0.00	12,278.00	33,007.00
51010f Intern	0.00	0.00	0.00	0.00	0.00	6,673.75
51010h Social Security	0.00	160.94	577.82	0.00	3,682.76	17,999.85
51010i Medicare	0.00	37.63	135.10	0.00	861.33	4,209.63
51010k Paid Leave	0.00	150.98	517.95	0.00	3,790.33	18,014.89
51010l Paid Holiday	0.00	201.36	674.87	0.00	5,770.07	21,174.36
51010m Sick Pay	0.00	42.39	155.76	0.00	1,205.12	4,932.82
51012 Overtime	0.00	0.00	0.00	0.00	0.00	391.50
51020 Retirement	0.00	58.45	355.31	0.00	1,974.37	10,416.80
51030 Health Insurance	0.00	495.53	1,531.05	0.00	10,156.80	42,180.32
51031a CA Unemployment Tax	0.00	0.00	186.90	0.00	1,514.81	4,735.29
51040 Workers Comp	0.00	93.39	163.55	0.00	259.30	2,907.61
Total 51010 Payroll Expenditures	0.00	3,641.60	12,982.53	0.00	82,400.15	375,523.46
53100a Field Supplies	12,200.00	0.00	73.05	0.00	0.00	85,268.34
53100b Safety/Staff Supplies	0.00	0.00	111.35	0.00	0.00	331.69
53100c Field Equipment Fuel	0.00	406.86	545.90	0.00	0.00	5,179.02
53120 Communications	0.00	35.93	34.15	0.00	965.36	2,738.52
53130 Meeting Supplies	0.00	0.00	40.00	0.00	121.43	611.61
53150 Insurance	0.00	42.81	0.00	0.00	1,190.27	5,701.05
53170a Repairs - Field	0.00	0.00	0.00	0.00	0.00	4,482.94
53180 Permits/Licenses	0.00	0.00	50.00	400.00	0.00	5,629.00
53200 Subscriptions/Dues	0.00	0.00	0.00	20.00	128.00	3,666.00
53220 Office Supplies	0.00	12.62	343.00	0.00	8,132.08	17,638.96
53230 Professional Services						
53230b Consultants	0.00	0.00	0.00	0.00	0.00	40,879.79
53230c Services	0.00	1,351.08	2,392.74	0.00	1,745.52	32,595.61
53230d Legal Fees	0.00	0.00	0.00	0.00	0.00	438.79
Total 53230 Professional Services	0.00	1,351.08	2,392.74	0.00	1,745.52	73,914.19
532351 Overhead Exp	0.00	0.00	3,704.50	0.00	20,478.25	66,618.60
53240 Publications	0.00	0.00	0.00	0.00	0.00	674.80
53250a Rent/Lease Field Equip	0.00	2,010.00	3,495.00	0.00	0.00	43,200.88
53260 Office/Mtg Room Rental	0.00	12.63	0.00	0.00	354.20	10,456.00
53280 Special Expenditures	0.00	0.00	0.00	0.00	0.00	266.76
53290 Transportation/Travel						
53290a Vehicle Fuel	0.00	0.00	0.00	0.00	0.00	58.77
53290b Vehicle Maintenance	0.00	0.00	0.00	0.00	0.00	532.22
53290c Vehicle Use/Mileage	0.00	0.00	0.00	0.00	254.83	2,056.21
53290d Lodging	0.00	0.00	0.00	0.00	0.00	415.81
53290e Meals	0.00	0.00	0.00	0.00	96.53	350.53
53290f Conferences/Education	0.00	0.00	0.00	0.00	339.72	3,053.29
53290 Travel - Other	0.00	0.00	0.00	0.00	16.50	16.50
Total 53290 Transportation/Travel	0.00	0.00	0.00	0.00	707.58	6,483.33
53300 Utilities	0.00	18.80	0.00	0.00	299.05	1,604.99
55450 Interest Exp	0.00	0.00	0.00	0.00	0.00	1,728.23
57607 Equipment - Office	0.00	0.00	0.00	0.00	1,034.96	1,034.96
57608 Equipment - Field	0.00	0.00	0.00	0.00	0.00	545.10
Total Expenditures	12,200.00	7,532.33	23,772.22	420.00	117,556.85	713,298.43
Net Results of Operations	0.00	462.34	0.00	-420.00	-24,848.01	5,855.94

VI. Warrants

A. Warrant Orders

There are no unbudgeted expenses this month.

Recommended Action – Approve warrant orders for March

Agenda Item VII –Discussion/Report Items

A. NRCS Staff Report

B. District Manager Report

Vicky:

- I attended the Northern CA Water Association's annual meeting in Chico on Friday. Not unexpectedly there were several presentations on the state of the drought and the need for the Sites Reservoir.
- I met with Paul Kirk, Randy Baker's cousin. He works with North State Resources and the Northern CA Regional Land Trust. He's interested in getting a restoration project going with high school students' participation so we will be keeping our eyes open for a possible project in Tehama County.
- I completed the monthly invoicing and reporting this week.
- Wednesday was the bi-monthly STWEC board meeting. We only had one member come to complain about the new requirements, other than that we just had a lot of procedural discussions as everything we are doing these days is new.

C. TCRC D Staff

Tom:

- **Edwards Dam Fish Passage Improvement Project/Anadromous Fish Screen Program Grant Application:** On Thursday Vicky, Holly Dawley and I had a conference call with staff from David's Engineering in order to finalize the design concept that will fully develop into engineering plans and implementation using State Water Board (SWB) dollars. With that completed, Vicky and I can lay out the project's final schedule for implementation and move forward with getting the SWB contract signed. Related to this project, I am in the process of drafting a rough grant proposal to the Anadromous Fish Screen Program to fund a number of components to this project for which we unsuccessfully sought funding through the Fisheries Restoration Grant Program.
- **Antelope Creek Geomorphology and Fish Passage Improvement Project:** The final report was prepared for the US Fish and Wildlife Service's Antelope Creek Geomorphology and Fish Passage Improvement Project and submitted to Agency personnel for their review and comment.
- **Crowley Gulch CEQA Analysis and Permits:** We received word from the California Department of Fish and Wildlife that the RCDTC will not have to prepare a formal CEQA document in connection with the Crowley Gulch Riparian Restoration Project. As

it stands now, I will be preparing a CEQA Exemption document, CDFW 1600 Stream Alteration agreement along with a Shasta County grading permit and building permit for the bridge.

- **SRA Fee Program Grant Applications:** Unfortunately our Ponderosa Way/Sky Ranch and Lake California Fuel Treatments Projects were not accepted for funding through the SRA Fee Grant Program. Rob, Vicky and I are scratching our heads and looking over the grant proposals to try and figure out why these projects proposals were not selected for funding. The Tehama East and Tehama West CWPP projects were put on a tentative list of projects that could be funded if additional program dollars are made available. We're still waiting to hear about our Hazen C-Line Fuel Break Proposal.
- **Funding Proposals for Head Cut Stabilization Work at Childs Meadows:** Work continues with staff from Pacific Watershed Associates in developing funding sources to complete head cut stabilization efforts along Gurnsey Creek within Childs Meadows. At the present time I am looking into the current round of Sierra Nevada Conservancy dollars for this project.

Kevin:

- I'm continuing work on the Irrigation Consulting Ambassador Network (ICAN). Since Allan Fulton and I have worked out the details of the workshop schedule, I started working on the two presentations that I will be giving. One as an intro/explanation of the program and what we are hoping to accomplish and the other will be in regards to irrigation efficiency.
- I have been assisting STWEC members during peak drop-in hours and have been able to promote the MIL in doing so.
- This was a fairly short week for me as I took Friday and Monday off so I could try to finish our raised garden beds prior to the heat setting in.

Rob:

- **STWEC:** I performed daily STWEC program activities. The entire STWEC staff continues to provide members with one-on-one assistance with filling out their Farm Evaluation Surveys. We have advertised every Tuesday and Thursday as open office hours to assist members but have experienced a steady flow of members in our office every day of the week. The front counter and phone have slowed maybe a bit since last week. Having only received about half of the member's responses to date, we anticipate the steady flow of visitors to continue for several more weeks. I prepared the STWEC Board of Directors March 11th meeting agenda for the board packet, forwarded the packet to the directors and participated in the meeting.
- **Fuel Break Projects:** I continue with project management of on-going projects. The Rancho Tehama Fuels Reduction Project has had several issues requiring attention. A land owner concern over removed trees from in front of his property and his perceived

description of the association's road easement prompted an investigation. A project field visit and further investigation has strengthened our confidence that the R.T Association's permission to treat all street easements is sufficient. This project has proven to require more management than originally planned. The added expense of the portable toilet will decrease the treated area. A request for change in scope of work and a movement of funds between categories is being prepared for submission to the CFSC.

Mark continued chipping on the Rancho Tehama Fuels Project. We are addressing the road easements along with willing property owner parcels. He skipped a day from chipping to perform needed maintenance on the chipper and to install the recently purchased bulk fuel tank into the bed of the ¾ ton Ford.

Brin:

- **Energy Upgrade California Ambassador:** I participated in the mandatory grant orientation/training held Wednesday in Sacramento that was required of lead organizations. I was able to speak directly with the selection committee, grant developers, and co-ambassadors also awarded grant funds. It was great to further discuss our proposal and pleased to have received such positive feedback. I now have a stack of requirements and deliverables to peruse and scheduled to update with the Latino Outreach of Tehama County, our Tier II partner next week.
- **Other:** My vacation carried through the first portion of the week whereby the remaining time was consumed in developing the board packet, connecting with Rob in regards to the Rancho Tehama Fuels Reduction project, and catching up on emails.

Scott:

- **STWEC:** Though it has slowed substantially, I continued assisting walk-in and call-in members with completing their Farm Evaluation Surveys, Nitrogen Management Plans, and map requirements. Our temporary employee has been a great help in the filing and organizing with the increased collection of paperwork. I attended the bi-monthly STWEC Board Meeting. The data reporting method is not yet established by the SVWQC, and its cost still not defined.

D. Land Use

E. Other

F. Board of Directors Comments