

**MODOC RESOURCE CONSERVATION DISTRICT
BOARD MEETING
USDA Conference Room
Alturas, CA 96101
Minutes**

January 16, 2024

Directors Present: Dick Mackey, Erika Forest, Stacey Hafen, Pearce Flournoy, Jason Diven, Shalene Tims

Directors Absent: Chico Pedotti (Associate) Jess Dancer

Staff Present: Lani Estill, Elyse Blaker

Guests Present: Bryon Hadwick, Representing NRCS, Chester Robertson, Modoc County Administrative Officer

Erika Forest, President called the meeting to order at 6:18 pm. A quorum was met.

Public Comment: None

Minutes: The November, 2023 minutes were accepted as presented. Moved by Dick Mackey, seconded by Pearce Flournoy; motion carried.

Treasurer's Report: The Jan. 16, 2024, Treasurer's Report was presented by Lani Estill. Moved to accept the Financial Report as presented for audit by Pearce seconded by Shaelene Tims, motion carried.

Audit Report – We have an approved draft. Will present findings at the next meeting.

Correspondence: None

Old Business:

- Job Descriptions for Grants Administration were reviewed. Stacey Hafen moved to accept the job descriptions as presented and Pearce seconded the motion. Motion carried.
- Employee Handbook was reviewed during work session on November 28, 2023. Changes were made. A final draft will be submitted by staff at the February meeting for Board approval.
- Retirement Benefit – Secure Act 2.0 administered through Vestwell. Want to know about portability and what plan. Government uses a 457 plan not a 401(k).
- Office Space: Still looking, will need space for new hire. County may have space in the old hospital which is owned by the county now. It is projected to be available in the Spring.

New Business:

- Chester Robertson, Modoc County Administrative Officer brought the idea of MRCD owning equipment and loan/share equipment with producers. The county or MRCD could obtain the equipment through the state carbon credit programs. Are we interested in working with the County. Chester has noticed that the mid-sized producer doesn't have the ability to get the equipment grants. MRCD could help get the equipment out on the ground. The equipment could then be loaned to producers to use on their acreage. MRCD would manage the program. Irrigation ditches need cleaned to make the system work better, this equipment could enable the irrigators to get the ditches cleaned. Carl Moyer program so it is a tractor replacement program. We need to find an older piece of equipment that we can trade in.

Discussion followed and the Board would like staff to investigate the idea further.

- Travel & Mileage rates for employee reimbursements. Stacey moved to adopt Federal rates for travel per diem and mileage. Seconded by Shaelene and motion carries.
- Fee for Service Policy – discussed several options and Elyse will bring back a policy for approval.
- CalFrame meeting Feb. 26th 1 pm in Anderson, Requesting director participation. Reese will attend. We are a little short of cash to contribute.
- Received new grant – SNC 959 for Fuels Reduction in the Fort Bidwell Area

Director's Hours:

Jess Dancer	0	Lorissa Soriano (Assoc.)	0
Pearce Flournoy	4	Chico Pedotti (Assoc)	0
Erika Forrest	4	Richard Mackey	4
Stacey Hafen	6	Jason Diven	4
Shaelene Tims	4		

Reports:

Staff Report – Elyse reported on Grants and where we are in the process. See attached sheet.

NRCS: Bryon Hadwick reported. First application cut off passed for EQUIP. Two more batches will be flown for this year.

Coordinator Reports:

Items for next meeting -

Closed Session – None

Adjournment: The meeting adjourned at 8:14 pm

Respectfully submitted,

Lani Estill, Business Manager

Jason Diven, Secretary

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Accrual Basis

Modoc Resource Conservation District
Balance Sheet
As of January 16, 2024

	Jan 16, 24
ASSETS	
Current Assets	
Checking/Savings	
1030 · Plumas Bank	9,407.87
1040 · Plumas Bank - Savings	83,467.88
1050 · Petty Cash	100.00
Total Checking/Savings	92,975.75
Accounts Receivable	
1100 · Accounts Receivable	115,782.96
Total Accounts Receivable	115,782.96
Total Current Assets	208,758.71
Fixed Assets	
1500 · CMRCD Equipment	67,044.00
1590 · Accumulated Depreciation	-67,044.00
Total Fixed Assets	0.00
TOTAL ASSETS	208,758.71
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2010 · Accounts Payable	63,482.68
Total Accounts Payable	63,482.68
Other Current Liabilities	
2100 · Payroll Liabilities	-904.87
2110 · Direct Deposit Liabilities	-350.93
2501 · Deferred Revenues - Advances	93,091.14
2510 · Devils Garden	17,020.76
Total Other Current Liabilities	108,856.10
Total Current Liabilities	172,338.78
Total Liabilities	172,338.78
Equity	
3000 · Opening Bal Equity	23,434.82
3900 · Retained Earnings	1,835.27
Net Income	11,149.84
Total Equity	36,419.93
TOTAL LIABILITIES & EQUITY	208,758.71

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Modoc Resource Conservation District Profit & Loss

01/16/24

July 1, 2023 through January 16, 2024

Accrual Basis

	Jul 1, '23 - Jan 16, 24
Income	
4000 · Grant Income-State	
4070 · SNC	65,352.30
4000 · Grant Income-State - Other	18,393.24
Total 4000 · Grant Income-State	83,745.54
4300 · Grant Income-Federal	
4030 · BLM	5,860.83
4300 · Grant Income-Federal - Other	3,691.58
Total 4300 · Grant Income-Federal	9,552.41
4400 · Grant Income-Other	21,274.45
4800 · Misc. Income-RCD GEN	
4830 · Reimbursements	966.27
4855 · Refunds	500.00
Total 4800 · Misc. Income-RCD GEN	1,466.27
4845 · Interest & Dividend Income	716.79
4860 · Fee For Service Income	
4865 · North Cal Neva RC&D	49,919.24
4880 · Indirect Costs Reimbursement	7,777.74
4860 · Fee For Service Income - Other	7,997.46
Total 4860 · Fee For Service Income	65,694.44
Total Income	182,449.90
Expense	
5050 · Contractor Services	83,575.05
5055 · Contractual Expense	3,900.00
5060 · Communications	686.00
5090 · Administrative Fees Paid	61.00
5095 · Payroll Expense	505.79
5096 · Payroll Taxes	6,329.20
5100 · Insurance	
5105 · Workman's Compensation	3,650.90
Total 5100 · Insurance	3,650.90
5150 · Memberships/Dues	352.04
5220 · Small Tools-Field	8,490.49
5230 · Printing & Library & Software	1,504.14
5231 · Education	2,220.00
5250 · Transportation & Travel	1,343.96
5251 · Lodging	98.00
5253 · Conferences	440.00
5260 · Utilities	52.09
5300 · Prior Year Adjustment	0.20
5510 · Bank Service Charges	34.00
6100 · Personnel	58,057.20
Total Expense	171,300.06
Net Income	11,149.84

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Accrual Basis

Modoc Resource Conservation District Profit & Loss by Class

July 1, 2023 through January 16, 2024

	BLM	CalFire	CARCD	CDFA	Devils Garden	North Cal-Neva	RC-GEN	RCD General
Income								
4000 · Grant Income-State								
4070 · SNC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000 · Grant Income-State - Other	0.00	4,453.37	0.00	13,939.87	0.00	0.00	0.00	0.00
Total 4000 · Grant Income-State	0.00	4,453.37	0.00	13,939.87	0.00	0.00	0.00	0.00
4300 · Grant Income-Federal								
4030 · BLM	5,860.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4300 · Grant Income-Federal - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 4300 · Grant Income-Federal	5,860.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4400 · Grant Income-Other	0.00	0.00	21,274.45	0.00	0.00	0.00	0.00	0.00
4800 · Misc. Income-RCD GEN								
4830 · Reimbursements	0.00	0.00	0.00	0.00	0.00	57.00	0.00	909.27
4855 · Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00
Total 4800 · Misc. Income-RCD GEN	0.00	0.00	0.00	0.00	0.00	57.00	0.00	1,409.27
4845 · Interest & Dividend Income	0.00	29.34	0.00	0.00	0.00	0.00	0.00	687.45
4860 · Fee For Service Income								
4865 · North Cal Neva RC&D	0.00	0.00	0.00	0.00	0.00	49,919.24	0.00	0.00
4880 · Indirect Costs Reimbursement	293.86	0.00	11.88	2,090.98	559.50	0.00	0.00	292.22
4860 · Fee For Service Income - Other	0.00	273.04	97.83	0.00	5,050.00	202.50	0.00	0.00
Total 4860 · Fee For Service Income	293.86	273.04	109.71	2,090.98	5,609.50	50,121.74	0.00	292.22
Total Income	6,154.69	4,755.75	21,384.16	16,030.85	5,609.50	50,178.74	0.00	2,388.94
Expense								
5050 · Contractor Services	0.00	0.00	0.00	14,504.09	0.00	39,360.06	0.00	4,200.00
5055 · Contractual Expense	0.00	0.00	0.00	0.00	3,900.00	0.00	0.00	0.00
5060 · Communications	0.00	0.00	0.00	0.00	0.00	0.00	0.00	588.00
5090 · Administrative Fees Paid	0.00	0.00	0.00	0.00	0.00	0.00	0.00	61.00
5095 · Payroll Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	505.79
5096 · Payroll Taxes	359.15	152.79	102.68	268.48	0.00	367.62	0.00	2,850.44
5100 · Insurance								
5105 · Workman's Compensation	303.19	222.05	90.88	79.35	0.00	173.51	26.76	78.20
Total 5100 · Insurance	303.19	222.05	90.88	79.35	0.00	173.51	26.76	78.20
5150 · Memberships/Dues	0.00	0.00	352.04	0.00	0.00	0.00	0.00	0.00
5220 · Small Tools-Field	0.00	1,769.49	0.00	0.00	0.00	6,721.00	0.00	0.00
5230 · Printing & Library & Software	0.00	0.00	0.00	0.00	0.00	0.00	0.00	568.16
5231 · Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5250 · Transportation & Travel	0.00	140.13	34.06	91.60	0.00	0.00	0.00	0.00
5251 · Lodging	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5253 · Conferences	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5260 · Utilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.09
5300 · Prior Year Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.20
5510 · Bank Service Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34.00
6100 · Personnel	5,082.90	2,925.65	1,119.67	3,022.70	0.00	3,256.33	237.50	694.04
Total Expense	5,745.24	5,210.11	1,699.33	17,964.22	3,900.00	49,878.52	264.26	9,629.92
Net Income	409.45	-454.36	19,684.83	-1,933.37	1,709.50	300.22	-264.26	-7,240.98

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Accrual Basis

Modoc Resource Conservation District Profit & Loss by Class

July 1, 2023 through January 16, 2024

	SNC-1124 (SNC)	SNC-942 (SNC)	SNC-954 (SNC)	SNC-968 EA Grant (SNC)	Total SNC	USDA-NRCS	Un...	TOTAL
Income								
4000 · Grant Income-State								
4070 · SNC	1,007.46	41,611.42	4,751.52	17,981.90	65,352.30	0.00	0.00	65,352.30
4000 · Grant Income-State - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 4000 · Grant Income-State	1,007.46	41,611.42	4,751.52	17,981.90	65,352.30	0.00	0.00	83,745.54
4300 · Grant Income-Federal								
4030 · BLM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4300 · Grant Income-Federal - Other	0.00	0.00	0.00	0.00	0.00	3,691.58	0.00	3,691.58
Total 4300 · Grant Income-Federal	0.00	0.00	0.00	0.00	0.00	3,691.58	0.00	9,552.41
4400 · Grant Income-Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,274.45
4800 · Misc. Income-RCD GEN								
4830 · Reimbursements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	966.27
4865 · Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00
Total 4800 · Misc. Income-RCD GEN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,466.27
4845 · Interest & Dividend Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	716.79
4860 · Fee For Service Income								
4865 · North Cal Neva RC&D	0.00	0.00	0.00	0.00	0.00	0.00	0.00	49,919.24
4880 · Indirect Costs Reimbursement	0.00	4,161.14	0.00	0.00	4,161.14	368.15	0.00	7,777.74
4860 · Fee For Service Income - Other	100.75	0.00	475.15	1,798.19	2,374.09	0.00	0.00	7,997.46
Total 4860 · Fee For Service Income	100.75	4,161.14	475.15	1,798.19	6,535.23	368.15	0.00	65,694.44
Total Income	1,108.21	45,772.56	5,226.67	19,780.09	71,887.53	4,059.74	0.00	182,449.90
Expense								
5050 · Contractor Services	0.00	17,244.50	1,313.00	6,953.40	25,510.90	0.00	0.00	83,575.05
5055 · Contractual Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,900.00
5080 · Communications	0.00	0.00	98.00	0.00	98.00	0.00	0.00	686.00
5090 · Administrative Fees Paid	0.00	0.00	0.00	0.00	0.00	0.00	0.00	61.00
5095 · Payroll Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	505.79
5096 · Payroll Taxes	76.20	998.22	239.60	916.02	2,230.04	0.00	0.00	6,329.20
5100 · Insurance								
5105 · Workman's Compensation	44.83	744.45	351.56	1,451.30	2,592.14	84.82	0.00	3,650.90
Total 5100 · Insurance	44.83	744.45	351.56	1,451.30	2,592.14	84.82	0.00	3,650.90
5150 · Memberships/Dues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	352.04
5220 · Small Tools-Field	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,490.49
5230 · Printing & Library & Software	0.00	917.99	19.99	0.00	937.98	0.00	0.00	1,504.14
5231 · Education	0.00	2,220.00	0.00	0.00	2,220.00	0.00	0.00	2,220.00
5250 · Transportation & Travel	52.40	613.73	202.46	209.58	1,078.17	0.00	0.00	1,343.96
5261 · Lodging	0.00	98.00	0.00	0.00	98.00	0.00	0.00	98.00
5253 · Conferences	0.00	440.00	0.00	0.00	440.00	0.00	0.00	440.00
5280 · Utilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.09
5300 · Prior Year Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.20
5510 · Bank Service Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34.00
9100 · Personnel	831.58	16,408.72	4,769.78	18,955.31	40,965.39	753.02	0.00	58,057.20
Total Expenses	1,005.01	39,685.61	6,994.29	28,485.61	76,170.62	837.84	0.00	171,300.06
Net Income	103.20	6,086.95	-1,767.72	-8,705.52	-4,283.09	3,221.90	0.00	11,148.84