

AGENDA

AGENDA

Temecula-Elsinore-Anza-Murrieta

Resource Conservation District

Regular Board Meeting

Thursday, May 10, 2018 – 4:00 p.m.

Truax Building

41923 Second Street, Fourth Floor

Temecula, CA 92590

ADDING URGENCY ITEMS TO THE AGENDA:

Items may be added to the Agenda in accordance with section 54954.2(b)(2) of the Government Code (Brown Act), upon a determination by a two-thirds vote of the members of the legislative body present at the meeting, or, if less than two-thirds of the members are present, a unanimous vote of those members present, that there is a need to take immediate action and that the need for action came to the attention of the Temecula-Elsinore-Anza-Murrieta Resource Conservation District after the agenda was posted.

I. PRELIMINARY FUNCTIONS

Call to Order – Pledge of Allegiance

Roll Call/Establish a Quorum

Approval of Agenda

Public Comment

Any person may address the Board at this time upon any subject not identified on this Agenda but within the jurisdiction of the Temecula-Elsinore-Anza-Murrieta Resource Conservation District. Please note that for items not listed on the agenda, the Brown Act imposes limitations on what the Board may do at this time. The Board may not take action on the item at this meeting. As to matters on the Agenda, persons will be given an opportunity to address the Board when the matter is considered. If you wish to speak during public comment, please fill out a "Speaker Request Form" and give it to the Board Secretary. When the Board President calls your name, please immediately begin by giving your name and address for the record. Each speaker will be given three (3) minutes to address the Board.

II. CONSENT CALENDAR

Consent Calendar items are expected to be routine and non-controversial, to be acted upon by the Board at one time without discussion. All items appearing on the Consent Calendar may be disposed of by a single motion. Items shall be removed from the Consent Calendar if any member of the Board of Directors, staff member, or interested person requests removal prior to a vote on a motion to approve the items. Such items shall be considered separately for action by the Board.

1. Consider approval of Minutes of the Board of Directors Scheduled Meeting of April 2018
2. Consider approval for current and past Months Financials: Financials and Management Reports for period ended March 31, 2018 and April 30, 2018
3. Consider approval for current bills and reimbursements
 - a) Bills Paid:
 1. Beata Dale – Boot Strap Grant- inv# 112 - \$106.80, inv# 114- \$100.05, inv# 116- \$120.00, inv#118- \$105.00, inv#120- \$172.50
 2. Glennie's Office Products Inc – \$324.05
 - b) Bills to be paid or reimbursements:
 1. American Express: \$395.61
 - c) Accounts Receivable- RCWD- Crop Swap/Water Audits
 1. Oslund – CROPSwap – inv# 2451 - \$335.00 (check# 1244)
 2. RCD Membership renewal – inv#445, \$300.00 (check# 1246)

Approve all Correspondence and General information listed below as received on Consent Calendar

III. CORRESPONDENCE

1. Water Quality Control Plan for the San Diego Basin (Basin Plan)- 04/09/18

IV. GENERAL INFORMATION –CORRESPONDENCE GENERAL

1. Jeffries Journal – February 2018 and March 2018 Journal
2. NACD eResource – 04/03/18, 04/06/18, 04/10/18, 04/13/18, 04/17/18, 04/19/18, 04/20/18, 04/24/18, 04/27/18, 05/01/18
3. CARCD- UPDATES – 04/05/18, 04/06/18, 04/07/18, 04/10/18, 04/13/18, 04/16/18, 04/20/18, 04/23/18, 04/27/18, 04/30/18, 05/01/18
4. Riverside County Watershed Protection- 05/01/18
5. SDRMA – 04/12/18
6. VAAC Meeting invitation – 04/07/18, 04/25/18
7. Earth Day Art & Music Festival
8. Earth Day Vendor Instructions – 04/03/18
9. Annual Riverside County ROV Customer Satisfaction Survey – 04/09/18

10. Open Forum Digest – 04/10/18
11. California Department of Agriculture Grant opportunity
12. LAFCO – proposed budget for fiscal year 2018-2019
13. LAFCO- Proposal-Reorganization Information – 04/26/18
14. LAFCO- Adopted Proposed Budget for FY 18-19
15. Water Bond – November 2018 Ballot- 04/26/18

V. ACTION ITEMS/ DISCUSSION CALENDAR

1. Discussion and update of acceptance by TEAM RCD legal services provided by Best Best & Krieger.
2. Discussion and potential approval of destruction of paper records for 2016 and 2017 meeting packets.

VI. OLD BUSINESS

1. Discussion and update on Crop Swap and Water Audits-Rose Corona
2. Discussion and reminder for Ethics Training and Harassment Training
Still needed:
 1. Dave Kuhlman- Ethics and Harassment Training
 2. Michael Newcomb- Form 700, Ethics Training and Harassment Training
 3. Judy Gugliemana- Ethics Training and Harassment Training
3. Discussion and potential approval of additional pages missed in last meeting of Procedures and Policies Manual
4. Discussion and update on the Funding Agreement with FVS Partners regarding deadlines for signature for the implementation of funding Agreement between FVS Partners, LLC and TEAM RCD for Conservation Easement at Benton Channel with appropriate changes made by District Counsel -Rose Corona

VII. NEW BUSINESS

VIII. ORAL/WRITTEN REPORTS

- | | |
|--|---------------|
| 1. NRCS | Robert Hewitt |
| 2. TEAMRCD Director Reports | Open |
| Rose Corona
Dave Kuhlman
Judy Gugliemana
Michael Newcomb
Stacy Kuhns | |
| 3. Associate Director Reports | Open |
| Rick Neugebauer
Randy Feeney | |

4. SAWA/Fire Safe Reports

Rick Neugebauer, Representative

5. District Counsel

Gregory P. Priamos / Tawny Lieu

IX. Closed session.

X. FUTURE AGENDA ITEMS

XI. ADJOURNMENT

ADA COMPLIANCE STATEMENT:

Upon request, this agenda will be made available in appropriate alternative formats to persons with disabilities, as required by §202 of the Americans with Disabilities Act of 1990. Any person with a disability who requires a modification or accommodation in order to participate in a meeting should direct such request to the District at least 48 hours before the meeting, if possible.

Next Meeting: June 14, 2018 at 4:00 PM Regular Meeting

CONSENT CALENDAR

CONSENT CALENDAR

**Minutes Signed from Last
Meeting**

MINUTES

TEAMRCD

Temecula-Elsinore-Anza-Murrieta Resource Conservation District

Regular Board Meeting

Thursday, April 12, 2018 at 4:00 PM

Truax Building

41923 Second Street, Fourth Floor

Temecula, CA 92590

I. PRELIMINARY FUNCTIONS

Call to Order, 4:00 p.m., meeting recorded by Rose Corona

Flag Salute

Roll Call/Establish a Quorum

Directors Present: Rose Corona (President); Dave Kuhlman, Judy Gugliemana

Directors Absent: Stacy Kuhrs -Absent; Michael Newcomb -Absent

Associate Directors: Rick Neugebauer-Present, Randy Feeney – Present

Office Manager: Bea Dale -Present

District Counsel Absent: Tawny Lieu, Greg Priamos

Natural Resources Conservation District (NRCS) Present: Bob Hewitt

Guest Speakers: None

Public Guests: None

Approval of Agenda

President Corona called for a motion to approve the agenda with the following changes: name change on account receivable from Neugebauer to DWPI-LLC, and paying Starfire Design \$138.94 for No Trespassing Signs at Greer Ranch and potential discussion and approval for Bea Dale to become a new office manager.

Director Kuhlman moved and Director Gugliemana seconded. Call for vote. **Motion passed 3-0.**

PUBLIC COMMENT

None

II. CONSENT CALENDAR, III. CORRESPONDENCE & IV. GENERAL INFORMATION

President Corona asked for comments, there were none. She then called for a motion to approve the Consent Calendar, all Correspondence and General Information.

Director Kuhlman moved. Director Guglielmana seconded. Call for vote. **Motion passed 3-0**

V. ACTION ITEMS/ DISCUSSION CALENDAR

Item :1 Discussion, update and potential vote of the Funding Agreement with FVS Partners regarding deadlines for signature for the implementation of funding Agreement between FVS Partners, LLC and TEAM RCD for Conservation Easement at Benton Channel with appropriate changes made by District Counsel

President Corona spoke about the funding agreement between FVS Partners LLC and TEAM RCD. She said FVS partners and Mission Pacific partners originally had until April 1 to send \$90,000 for the endowment to TEAM RCD. That did not happen. President Corona spoke with Fish and Wildlife, since TEAM RCD were to set up the scope of work to begin April 1st, they needed to be advised that the original date for commencement of work was being delayed. On the advice of counsel, President Corona wrote the FVS Partners a letter on April 4th that the endowment in the amount of \$90,000 needs to be received by TEAM RCD no later than September 30, 2018. Should the money not arrive by September 30th, 2018, the contract will have to be renegotiated at increased price. After further discussion President Corona made the motion to accept the updates to the agreement per the advice of counsel.

Seconded by Director Guglielmana . **No further discussion. Motion passed 3-0**

Item 2- Discussion, review and potential vote on finalizing preliminary draft for the Long Term Strategic Plan for TEAM RCD

President Corona reminded board that this item had already been postponed for a vote in previous agendas until more board members were present to vote.

Director Neugebauer added, he had been part of the creation of this plan and he felt it was a good place to start.

There was no further discussion.

Director Kuhlman move to accept the long term strategic plan for TEAM RCD. Director Guglielmana seconded the motion. **Motion passed 3-0**

Item 3- Discussion and potential vote on General Policies and Procedure Manual for TEAM RCD

President Corona stated that each board director had been sent the final draft of the General Policies and Procedures Manual that is modeled after Inland Empire RCD's manual and procedures.

After further discussion Director Kuhlman made the motion to accept the General policies and procedures manual for TEAM RCD. Second by Director Guglielmana. **Motion passed 3-0**

Item 4- Discussion and potential vote to approve Resolution to amend audit procedures for TEAM RCD from 3 years to 5 years. Document to be signed by President if only minor changes apply

President Corona reported that the procedure for financial reporting is now running smoothly after consultation with county controller/ auditor and the board of supervisors. Although TEAM RCD has been approved for an audit every 3 years the district wants to have a full audit every 5 years instead of every 3 years for economic reasons. County controller recommended that the district try to get a resolution approved prior to our year end "2018". The resolution drafted by counsel states the same with no further discussion Director Guglielmana moved to approve Resolution to amend audit procedures for TEAM RCD from 3 years to 5 years. Director Kuhlman seconded it.

Motion passed 3-0

Item 5- Title results on Greer Ranch Property owned by Richard Greer

Rick Neugebauer discussed title results on Greer Ranch Property owned by Richard Greer. Rick Neugebauer proceeded to inform the board that there is a lone piece of property adjacent to our conservation easement at Greer Ranch that is owned by Richard Greer and his family. There was a discussion as to whether this property was TEAM RCD's conservation easement or belonged to Richard Greer. We were found by the HOA, because Mr. Greer wanted to do some f=vegetation clearance and they were concerned that he might be working without TEAM RCD permission on the property. After pulling title, it was found that no part of this property was part of TEAM RCD conservation easement, but in fact it all belongs to Mr Greer. Therefor TEAM RCD has no concerns or involvement in it.

No motion is necessary.

Item 6- Discussion about vegetation removal at Fairway Estates

President Corona spoke about the vegetation removal at Fairway Estates. Rick Neugebauer said that the project is environmental which involves the following: removing invasive, palm tress, pepper trees, tamarisks and other vegetation. TEAM RCD is now waiting for Fairway Estates to approve the proposal, so we can move forward in working with them.

Item 7- Discussion and potential approval to submit Grant Application for Community Outreach Fund 2018

President Corona spoke about grant applications coming through that maybe of benefit to TEAM RCD. One in particular was grant the grant application for community outreach fund that would enable RCD's to work more closely with their local NRCS offices. The deadline date had been extended to April 30th to get the CARCD some sort of application on a project in underserves community. President Corona suggested perhaps a Pierce's disease project, but she doesn't believe that there is enough time to meet the deadline. She recommends that we continue to look for other grants as they come in to help the district.

VI. OLD BUSINESS

Item 1- Discussion and potential approval of MOU with Rivers and Lands Conservancy

President Corona confirmed that TEAM RCD had already signed the signed original document of MOU that was sent to Rivers and Lands Conservancy. She said that there are no amendments, and there is only original MOU. She then indicated that she spoke Jack Easton at RLC and since neither party had any problems with the original document Mr Easton had it signed by their executive director and TEAM RCD and RLC now has an executed MOU. No motion necessary.

Item 2-Discussion and update on Crop Swap and Water Audits

President Corona indicated that there is still a lot of crop swaps and water audits coming in, because of Rancho's recent mailing directing clients to TEAM RCD water audits

Item 3- Update on MOU with Riverside County Flood Control

President Corona stated that we are working closely with flood control to get executed agreement and things are moving forward. She has met with Riverside County Flood Control and they had agreed that no work will be done between March thru October, because of the need for biological study and nesting season. This will give TEAM RCD and subcontractor an opportunity to get full proposal to flood control. No motion necessary.

Item 4- Discussion and reminder for Form 700's, Ethics Training and Harassment Training

President Corona reminded everybody about turning in forms 700 and harassment training. Director Gugliemana and Director Kuhlman are working on both the forms 700 and the training. Associate Director Feeney turned in the form and finished the training.

VII-NEW BUSINESS

Item 1- Discussion and potential approval of destruction of paper documents for 2015 meeting packets.

The manager Bea Dale stored all the agendas from the year 2015 in 3 different places: website, thumb drive and cloud. President Corona asked for motion. Director Gugliemana moved first Director Kuhlman second it to approve the destruction of paper documents for 2015 meeting packets.

Motion passed 3-0

Item 2- Vote or approval of Bea Dale for office manager.

After a brief introduction by President Corona and brief words of Mrs. Dale President Corona move to make Bea Dale an office manager. Director Gugliemana seconded.

VIII ORAL/WRITTEN REPORTS

1.NRCS- Bob Hewitt- said that four applications for equip program were submitted. Bob also said that the Meadowview Association changes are approved. The contractor will be picked up between May through June and they will start working once bird season is over. Bob said it will be around November.

2.TEAMRCD – DIRECTOR REPORTS

none

Dave Kuhlman-no report

Mike Newcomb-absent

Stacy Kuhns- absent

Judy Gugliemana- no report

Randy Feeney- no report

IX. CLOSED SESSION

Directors moved to closed session to discuss and potentially approve new district counsel.

X. OPEN SESSION

Board announces that the new district counsel will be Best Best & Krieger.

XI. FUTURE AGENDA ITEMS

None.

X. ADJOURNMENT

With no further business, President Corona made the motion to adjourn the meeting. Director Gugliemana seconded to approve new district counsel. Director Kuhlman seconded. Motion passed 3-0. Meeting adjourned at 4:47 pm

Secretary/Treasurer Date

CONSENT CALENDAR

Financials

Management Report

TEAM-RCD Temecula-Elsinore-Anza-Murrieta Resource Conservation
District

For the period ended March 31, 2018

Prepared by

Landmark Business Enterprises LLC

Prepared on

April 17, 2018

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Profit and Loss

January - March, 2018

	Total
INCOME	
CropSwap Income	5,800.00
Interest Income	7.26
Stipend Allowance	3,920.38
Water Audits Income	5,300.00
Total Income	15,027.64
GROSS PROFIT	15,027.64
EXPENSES	
2017 Compilation Report	1,500.00
Contract Services	0.00
CropSwap Management	
Post Audit	335.00
Pre Audit	1,995.00
Total CropSwap Management	2,330.00
Mitigation Projects - Adeline Farms	1,270.50
Mitigation Projects - Greer Ranch	2,072.34
Water Audit Management	
Post Audit	495.00
Pre Audit	1,660.00
Total Water Audit Management	2,155.00
Total Contract Services	7,827.84
General and Administration	
Administrative Consulting	433.75
Total General and Administration	433.75
Office Supplies	889.59
Operations	
Computer, Data and Software	215.50
Transcription	107.62
Total Operations	323.12
Other Types of Expenses	
Memberships and Dues	-7.88
Total Other Types of Expenses	-7.88
Total Expenses	10,966.42
NET OPERATING INCOME	4,061.22
NET INCOME	\$4,061.22

Balance Sheet

As of March 31, 2018

	Total
ASSETS	
Current Assets	
Bank Accounts	
Checking/Savings	
General Fund xx2226	98,920.10
Mitigation Account xx0102	98,163.05
Union Banc Investment xx8488	200,533.44
Union Bank xx72042	15,283.02
Total Checking/Savings	412,899.61
Total Bank Accounts	412,899.61
Accounts Receivable	
Accounts Receivable (A/R)	11,126.00
Total Accounts Receivable	11,126.00
Total Current Assets	424,025.61
Fixed Assets	
Clinton Keith Land	475,000.00
Total Fixed Assets	475,000.00
Other Assets	
adjust gain loss brokerage statement	3,903.36
Total Other Assets	3,903.36
TOTAL ASSETS	\$902,928.97
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	5,105.67
Total Accounts Payable	5,105.67
Credit Cards	
AMEX 41005	-1.08
Total Credit Cards	-1.08
Other Current Liabilities	
Funds in Brokerage (CD) Account	-1,183.64
Lennar Homes - Greer Ranch	125,000.00
Shea Homes - Adelaine Farms	75,000.00
Total Funds in Brokerage (CD) Account	198,816.36
Total Other Current Liabilities	198,816.36
Total Current Liabilities	203,920.95
Total Liabilities	203,920.95
Equity	
Opening Balance Equity	381,305.25
Retained Earnings	287,837.23

	Total
Net Income	29,865.54
Total Equity	699,008.02
TOTAL LIABILITIES AND EQUITY	\$902,928.97

Statement of Cash Flows

January - March, 2018

	Total
OPERATING ACTIVITIES	
Net Income	4,061.22
Adjustments to reconcile Net Income to Net Cash provided by operations:	
Accounts Receivable (A/R)	4,200.00
Accounts Payable	5,105.67
AMEX 41005	0.17
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	9,305.84
Net cash provided by operating activities	13,367.06
NET CASH INCREASE FOR PERIOD	13,367.06
Cash at beginning of period	399,532.55
CASH AT END OF PERIOD	\$412,899.61

A/R Aging Detail

As of March 31, 2018

Date	Transaction Type	Num	Customer	Due Date	Amount	Open Balance
91 or more days past due						
05/01/2016	Invoice	16-1004	Bear Creek Association	05/31/2016	10,276.00	10,276.00
Total for 91 or more days past due					\$10,276.00	\$10,276.00
Current						
03/06/2018	Invoice	030618-2120-2164	RCWD - Water Audit/CropSwap	04/05/2018	850.00	850.00
Total for Current					\$850.00	\$850.00
TOTAL					\$11,126.00	\$11,126.00

A/P Aging Detail

As of March 31, 2018

Date	Transaction Type	Num	Vendor	Due Date	Past Due	Amount	Open Balance
31 - 60 days past due							
02/02/2018	Bill	1803109-0	Glennies Office Supply	02/12/2018	64	262.83	262.83
Total for 31 - 60 days past due						\$262.83	\$262.83
1 - 30 days past due							
02/28/2018	Bill	2018-05	Santa Ana Watershed Association	03/01/2018	47	2,072.34	2,072.34
02/28/2018	Bill	2018-04	Santa Ana Watershed Association	03/01/2018	47	1,270.50	1,270.50
02/28/2018	Bill	2430	Mission Resource Conservation District	03/30/2018	18	830.00	830.00
02/28/2018	Bill	2429	Mission Resource Conservation District	03/30/2018	18	670.00	670.00
Total for 1 - 30 days past due						\$4,842.84	\$4,842.84
TOTAL						\$5,105.67	\$5,105.67

TEAM-RCD Temecula-Elsinore-Anza-Murrieta Resource Conservation District

BALANCE SHEET

As of March 31, 2018

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
Checking/Savings	
General Fund xx2226	98,920.10
Mitigation Account xx0102	98,163.05
Restricted Deposits xx2242	0.00
Union Banc Investment - Mkt Adj	0.00
Union Banc Investment xx8488	200,533.44
Union Bank Restricted - CDs	0.00
Union Bank xx72042	15,283.02
Total Checking/Savings	412,899.61
Total Bank Accounts	\$412,899.61
Accounts Receivable	
Accounts Receivable (A/R)	11,126.00
Total Accounts Receivable	\$11,126.00
Other Current Assets	
Due from Other Governments	0.00
Interest Receivable	0.00
Total Other Current Assets	\$0.00
Total Current Assets	\$424,025.61
Fixed Assets	
Clinton Keith Land	475,000.00
Total Fixed Assets	\$475,000.00
Other Assets	
adjust gain loss brokerage statement	3,903.36
Other Assets	0.00
Prepaid Insurance	0.00
Prepaid Rent	0.00
Security Deposits Asset	0.00
Total Other Assets	\$3,903.36
TOTAL ASSETS	\$902,928.97
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	5,105.67
Total Accounts Payable	\$5,105.67
Credit Cards	
AMEX 41005	-1.08
Total Credit Cards	\$ -1.08
Other Current Liabilities	

	TOTAL
ADJ Account Payable	0.00
Deferred Revenue	0.00
Deposits Payable	0.00
BROOKFIELD	0.00
CASINO ONE PROPERTIES	0.00
CENTEX 1600-2006-0063-R6	0.00
DR HORTON - Country Roads	0.00
DR HORTON - Morgan Heights	0.00
GREYSTONE / CROWNE HILL	0.00
MURRIETA 180	0.00
Total Deposits Payable	0.00
Funds in Brokerage (CD) Account	-1,183.64
Lennar Homes - Greer Ranch	125,000.00
Shea Homes - Adelaine Farms	75,000.00
Total Funds in Brokerage (CD) Account	198,816.36
Total Other Current Liabilities	\$198,816.36
Total Current Liabilities	\$203,920.95
Total Liabilities	\$203,920.95
Equity	
Opening Balance Equity	381,305.25
Retained Earnings	287,837.23
Net Income	29,865.54
Total Equity	\$699,008.02
TOTAL LIABILITIES AND EQUITY	\$902,928.97

TEAM-RCD Temecula-Elsinore-Anza-Murrieta Resource Conservation District

PROFIT AND LOSS

January - March, 2018

	TOTAL
Income	
CropSwap Income	5,800.00
Interest Income	7.26
Stipend Allowance	3,920.38
Water Audits Income	5,300.00
Total Income	\$15,027.64
GROSS PROFIT	\$15,027.64
Expenses	
2017 Compilation Report	1,500.00
Contract Services	0.00
CropSwap Management	
Post Audit	335.00
Pre Audit	1,995.00
Total CropSwap Management	2,330.00
Mitigation Projects - Adeline Farms	1,270.50
Mitigation Projects - Greer Ranch	2,072.34
Water Audit Management	
Post Audit	495.00
Pre Audit	1,660.00
Total Water Audit Management	2,155.00
Total Contract Services	7,827.84
General and Administration	
Administrative Consulting	433.75
Total General and Administration	433.75
Office Supplies	889.59
Operations	
Computer, Data and Software	215.50
Transcription	107.62
Total Operations	323.12
Other Types of Expenses	
Memberships and Dues	-7.88
Total Other Types of Expenses	-7.88
Total Expenses	\$10,968.42
NET OPERATING INCOME	\$4,081.22
NET INCOME	\$4,081.22

Management Report

TEAM-RCD Temecula-Elsinore-Anza-Murrieta Resource Conservation
District

For the period ended March 31, 2018

Prepared by

Landmark Business Enterprises LLC

Prepared on

April 17, 2018

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Profit and Loss

January - March, 2018

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Pre Audit	1,660.00
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Administrative Consulting	433.75
Total General and Administration	433.75
Office Supplies	889.59
Operations	
Computer, Data and Software	215.50
Transcription	107.62
Total Operations	323.12
Other Types of Expenses	
Memberships and Dues	-7.88
Total Other Types of Expenses	-7.88
Total Expenses	10,966.42
NET OPERATING INCOME	4,061.22
NET INCOME	\$4,061.22

Balance Sheet

As of March 31, 2018

	Total
ASSETS	
Current Assets	
Bank Accounts	
Checking/Savings	
General Fund xx2226	98,920.10
Mitigation Account xx0102	98,163.05
Union Banc Investment xx8488	200,533.44
Union Bank xx72042	15,283.02
Total Checking/Savings	412,899.61
Total Bank Accounts	412,899.61
Accounts Receivable	
Accounts Receivable (A/R)	11,126.00
Total Accounts Receivable	11,126.00
Total Current Assets	424,025.61
Fixed Assets	
Clinton Keith Land	475,000.00
Total Fixed Assets	475,000.00
Other Assets	
adjust gain loss brokerage statement	3,903.36
Total Other Assets	3,903.36
TOTAL ASSETS	\$902,928.97
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	5,105.67
Total Accounts Payable	5,105.67
Credit Cards	
AMEX 41005	-1.08
Total Credit Cards	-1.08
Other Current Liabilities	
Funds in Brokerage (CD) Account	-1,183.64
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Total Current Liabilities	203,920.95
Total Liabilities	203,920.95
Equity	
Opening Balance Equity	381,305.25
Retained Earnings	287,837.23

	Total
Net Income	29,865.54
Total Equity	699,008.02
TOTAL LIABILITIES AND EQUITY	\$902,928.97

Statement of Cash Flows

January - March, 2018

	Total
OPERATING ACTIVITIES	
Net Income	4,061.22
Adjustments to reconcile Net Income to Net Cash provided by operations:	
Accounts Receivable (A/R)	4,200.00
Accounts Payable	5,105.67
AMEX 41005	0.17
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	9,305.84
Net cash provided by operating activities	13,367.06
NET CASH INCREASE FOR PERIOD	13,367.06
Cash at beginning of period	399,532.55
CASH AT END OF PERIOD	\$412,899.61

A/R Aging Detail

As of March 31, 2018

Date	Transaction Type	Num	Customer	Due Date	Amount	Open Balance
91 or more days past due						
05/01/2016	Invoice	16-1004	Bear Creek Association	05/31/2016	10,276.00	10,276.00
Total for 91 or more days past due					\$10,276.00	\$10,276.00
Current						
03/06/2018	Invoice	030618-2120-2164	RCWD - Water Audit/CropSwap	04/05/2018	850.00	850.00
Total for Current					\$850.00	\$850.00
TOTAL					\$11,126.00	\$11,126.00

A/P Aging Detail

As of March 31, 2018

Date	Transaction Type	Num	Vendor	Due Date	Past Due	Amount	Open Balance
31 - 60 days past due							
02/02/2018	Bill	1803109-0	Glennies Office Supply	02/12/2018	64	262.83	262.83
Total for 31 - 60 days past due						\$262.83	\$262.83
1 - 30 days past due							
02/28/2018	Bill	2018-05	Santa Ana Watershed Association	03/01/2018	47	2,072.34	2,072.34
02/28/2018	Bill	2018-04	Santa Ana Watershed Association	03/01/2018	47	1,270.50	1,270.50
02/28/2018	Bill	2430	Mission Resource Conservation District	03/30/2018	18	830.00	830.00
02/28/2018	Bill	2429	Mission Resource Conservation District	03/30/2018	18	670.00	670.00
Total for 1 - 30 days past due						\$4,842.84	\$4,842.84
TOTAL						\$5,105.67	\$5,105.67

TEAM-RCD Temecula-Elsinore-Anza-Murrieta Resource Conservation District

BALANCE SHEET

As of March 31, 2018

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
Checking/Savings	
General Fund xx2226	98,920.10
Mitigation Account xx0102	98,163.05
Restricted Deposits xx2242	0.00
Union Banc Investment - Mkt Adj	0.00
Union Banc Investment xx8488	200,533.44
Union Bank Restricted - CDs	0.00
Union Bank xx72042	15,283.02
Total Checking/Savings	412,899.61
Total Bank Accounts	\$412,899.61
Accounts Receivable	
Accounts Receivable (A/R)	11,126.00
Total Accounts Receivable	\$11,126.00
Other Current Assets	
Due from Other Governments	0.00
Interest Receivable	0.00
Total Other Current Assets	\$0.00
Total Current Assets	\$424,025.61
Fixed Assets	
Clinton Keith Land	475,000.00
Total Fixed Assets	\$475,000.00
Other Assets	
adjust gain loss brokerage statement	3,903.36
Other Assets	0.00
Prepaid Insurance	0.00
Prepaid Rent	0.00
Security Deposits Asset	0.00
Total Other Assets	\$3,903.36
TOTAL ASSETS	\$902,928.97
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	5,105.67
Total Accounts Payable	\$5,105.67
Credit Cards	
AMEX 41005	-1.08
Total Credit Cards	\$ -1.08
Other Current Liabilities	

	TOTAL
ADJ Account Payable	0.00
Deferred Revenue	0.00
Deposits Payable	0.00
BROOKFIELD	0.00
CASINO ONE PROPERTIES	0.00
CENTEX 1600-2006-0063-R6	0.00
DR HORTON - Country Roads	0.00
DR HORTON - Morgan Heights	0.00
GREYSTONE / CROWNE HILL	0.00
MURRIETA 180	0.00
Total Deposits Payable	0.00
Funds in Brokerage (CD) Account	-1,183.64
Lennar Homes - Greer Ranch	125,000.00
Shea Homes - Adelaine Farms	75,000.00
Total Funds in Brokerage (CD) Account	198,816.36
Total Other Current Liabilities	\$198,816.36
Total Current Liabilities	\$203,920.95
Total Liabilities	\$203,920.95
Equity	
Opening Balance Equity	381,305.25
Retained Earnings	287,837.23
Net Income	29,865.54
Total Equity	\$699,008.02
TOTAL LIABILITIES AND EQUITY	\$902,928.97

TEAM-RCD Temecula-Elsinore-Anza-Murrieta Resource Conservation District

PROFIT AND LOSS

January - March, 2018

	TOTAL
Income	
CropSwap Income	5,800.00
Interest Income	7.26
Stipend Allowance	3,920.38
Water Audits Income	5,300.00
Total Income	\$15,027.64
GROSS PROFIT	\$15,027.64
Expenses	
2017 Compilation Report	1,500.00
Contract Services	0.00
CropSwap Management	
Post Audit	335.00
Pre Audit	1,995.00
Total CropSwap Management	2,330.00
Mitigation Projects - Adeline Farms	1,270.50
Mitigation Projects - Greer Ranch	2,072.34
Water Audit Management	
Post Audit	495.00
Pre Audit	1,660.00
Total Water Audit Management	2,155.00
Total Contract Services	7,827.84
General and Administration	
Administrative Consulting	433.75
Total General and Administration	433.75
Office Supplies	889.59
Operations	
Computer, Data and Software	215.50
Transcription	107.62
Total Operations	323.12
Other Types of Expenses	
Memberships and Dues	-7.88
Total Other Types of Expenses	-7.88
Total Expenses	\$10,966.42
NET OPERATING INCOME	\$4,061.22
NET INCOME	\$4,061.22

Management Report

TEAM-RCD Temecula-Elsinore-Anza-Murrieta Resource Conservation
District

For the period ended April 30, 2018

Prepared by

Landmark Business Enterprises LLC

Prepared on

May 1, 2018

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Profit and Loss

April 2018

	Total
INCOME	
CropSwap Income	850.00
Interest Income	2.42
Investments	
Interest-Savings, Short-term CD	1,513.84
Total Investments	1,513.84
Stipend Allowance	1,960.19
Total Income	4,326.45
GROSS PROFIT	4,326.45
EXPENSES	
Contract Services	
CropSwap Management	
Pre Audit	335.00
Total CropSwap Management	335.00
Mitigation Projects - Greer Ranch	138.24
Total Contract Services	473.24
General and Administration	
Administrative Consulting	604.35
Total General and Administration	604.35
Office Supplies	362.10
Operations	
Transcription	34.59
Total Operations	34.59
Other Types of Expenses	
Memberships and Dues	-24.29
Total Other Types of Expenses	-24.29
Total Expenses	1,449.99
NET OPERATING INCOME	2,876.46
NET INCOME	\$2,876.46

Balance Sheet

As of April 30, 2018

	Total
ASSETS	
Current Assets	
Bank Accounts	
Checking/Savings	
General Fund xx2226	99,402.83
Mitigation Account xx0102	98,165.47
Union Banc Investment xx8488	198,838.52
Union Bank xx72042	13,315.78
Total Checking/Savings	409,722.60
Total Bank Accounts	409,722.60
Accounts Receivable	
Accounts Receivable (A/R)	11,126.00
Total Accounts Receivable	11,126.00
Total Current Assets	420,848.60
Fixed Assets	
Clinton Keith Land	475,000.00
Total Fixed Assets	475,000.00
Other Assets	
adjust gain loss brokerage statement	5,598.28
Total Other Assets	5,598.28
TOTAL ASSETS	\$901,446.88
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	507.50
Total Accounts Payable	507.50
Credit Cards	
AMEX 41005	-24.29
Total Credit Cards	-24.29
Other Current Liabilities	
Funds in Brokerage (CD) Account	-1,183.64
Lennar Homes - Greer Ranch	125,000.00
Shea Homes - Adelaine Farms	75,000.00
Total Funds in Brokerage (CD) Account	198,816.36
Total Other Current Liabilities	198,816.36
Total Current Liabilities	199,299.57
Total Liabilities	199,299.57
Equity	
Opening Balance Equity	381,305.25
Retained Earnings	287,837.23

	Total
Net Income	33,004.83
Total Equity	702,147.31
TOTAL LIABILITIES AND EQUITY	\$901,446.88

Statement of Cash Flows

April 2018

	Total
OPERATING ACTIVITIES	
Net Income	2,876.46
Adjustments to reconcile Net Income to Net Cash provided by operations:	
Accounts Payable	-4,335.34
AMEX 41005	-23.21
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	-4,358.55
Net cash provided by operating activities	-1,482.09
NET CASH INCREASE FOR PERIOD	-1,482.09
Cash at beginning of period	411,204.69
CASH AT END OF PERIOD	\$409,722.60

A/R Aging Detail

As of April 30, 2018

Date	Transaction Type	Num	Customer	Due Date	Amount	Open Balance
91 or more days past due						
05/01/2016	Invoice	16-1004	Bear Creek Association	05/31/2016	10,276.00	10,276.00
Total for 91 or more days past due					\$10,276.00	\$10,276.00
Current						
04/17/2018	Invoice	041718-2120-2166	RCWD - Water Audit/CropSwap	05/17/2018	850.00	850.00
Total for Current					\$850.00	\$850.00
TOTAL					\$11,126.00	\$11,126.00

A/P Aging Detail

As of April 30, 2018

Date	Transaction Type	Num	Vendor	Due Date	Past Due	Amount	Open Balance
1 - 30 days past due							
04/03/2018	Bill	2451	Mission Resource Conservation District	04/13/2018	18	335.00	335.00
Total for 1 - 30 days past due						\$335.00	\$335.00
Current							
04/27/2018	Bill	120	Beata Dale	05/04/2018	-3	172.50	172.50
Total for Current						\$172.50	\$172.50
TOTAL						\$507.50	\$507.50

Management Report

TEAM-RCD Temecula-Elsinore-Anza-Murrieta Resource Conservation
District

For the period ended April 30, 2018

Prepared by

Landmark Business Enterprises LLC

Prepared on

May 1, 2018

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Profit and Loss

July 2017 - April 2018

	Total
INCOME	
Admin Fees	
Pond Turtle	1,577.89
Total Admin Fees	1,577.89
Computer Data and Equipment	-48.92
CropSwap Income	24,950.00
Grant Revenue	2,764.14
Interest Income	24.52
Investments	
Interest-Savings, Short-term CD	3,120.00
Total Investments	3,120.00
Stipend Allowance	17,288.07
Water Audits Income	14,500.00
Western Pond Turtle Survey	15,778.94
Total Income	79,954.64
GROSS PROFIT	79,954.64
EXPENSES	
2017 Compilation Report	1,500.00
Contract Services	0.00
Accounting Fees	
Compilation Filing	1,500.00
Total Accounting Fees	1,500.00
CropSwap Management	
Post Audit	3,670.00
Pre Audit	6,095.00
Total CropSwap Management	9,765.00
Mitigation Projects - Adeline Farms	1,270.50
Mitigation Projects - Greer Ranch	2,210.58
Water Audit Management	
Post Audit	990.00
Pre Audit	4,835.00
Total Water Audit Management	5,825.00
Western Pond Turtle Survey MOU	15,778.94
Total Contract Services	36,350.02
General and Administration	
Administrative Consulting	5,746.91
Membership Dues	488.56
Total General and Administration	6,235.47
Office Supplies	1,147.51
Operations	
Computer, Data and Software	215.50
Postage, Mailing Service	92.90

	Total
Printing and Copying	47.85
Transcription	436.27
Total Operations	792.52
Other Types of Expenses	
Memberships and Dues	-36.44
Total Other Types of Expenses	-36.44
Travel and Meetings	60.73
Website Expenses	900.00
Total Expenses	46,949.81
NET OPERATING INCOME	33,004.83
NET INCOME	\$33,004.83

Balance Sheet

As of April 30, 2018

	Total
ASSETS	
Current Assets	
Bank Accounts	
Checking/Savings	
General Fund xx2226	99,402.83
Mitigation Account xx0102	98,165.47
Union Banc Investment xx8488	198,838.52
Union Bank xx72042	13,315.78
Total Checking/Savings	409,722.60
Total Bank Accounts	409,722.60
Accounts Receivable	
Accounts Receivable (A/R)	11,126.00
Total Accounts Receivable	11,126.00
Total Current Assets	420,848.60
Fixed Assets	
Clinton Keith Land	475,000.00
Total Fixed Assets	475,000.00
Other Assets	
adjust gain loss brokerage statement	5,598.28
Total Other Assets	5,598.28
TOTAL ASSETS	\$901,446.88
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	507.50
Total Accounts Payable	507.50
Credit Cards	
AMEX 41005	-24.29
Total Credit Cards	-24.29
Other Current Liabilities	
Funds in Brokerage (CD) Account	-1,183.64
Lennar Homes - Greer Ranch	125,000.00
Shea Homes - Adelaine Farms	75,000.00
Total Funds in Brokerage (CD) Account	198,816.36
Total Other Current Liabilities	198,816.36
Total Current Liabilities	199,299.57
Total Liabilities	199,299.57
Equity	
Opening Balance Equity	381,305.25
Retained Earnings	287,837.23

	Total
Net Income	33,004.83
Total Equity	702,147.31
TOTAL LIABILITIES AND EQUITY	\$901,446.88

Statement of Cash Flows

July 2017 - April 2018

	Total
OPERATING ACTIVITIES	
Net Income	33,004.83
Adjustments to reconcile Net Income to Net Cash provided by operations:	
Accounts Receivable (A/R)	1,800.00
adjust gain loss brokerage statement	-1,694.92
Accounts Payable	507.50
AMEX 41005	-23.32
Funds in Brokerage (CD) Account	-1,183.64
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	-594.38
Net cash provided by operating activities	32,410.45
NET CASH INCREASE FOR PERIOD	32,410.45
Cash at beginning of period	377,312.15
CASH AT END OF PERIOD	\$409,722.60

A/R Aging Detail

As of April 30, 2018

Date	Transaction Type	Num	Customer	Due Date	Amount	Open Balance
91 or more days past due						
05/01/2016	Invoice	16-1004	Bear Creek Association	05/31/2016	10,276.00	10,276.00
Total for 91 or more days past due					\$10,276.00	\$10,276.00
Current						
04/17/2018	Invoice	041718-2120-2166	RCWD - Water Audit/CropSwap	05/17/2018	850.00	850.00
Total for Current					\$850.00	\$850.00
TOTAL					\$11,126.00	\$11,126.00

A/P Aging Detail

As of April 30, 2018

Date	Transaction Type	Num	Vendor	Due Date	Past Due	Amount	Open Balance
1 - 30 days past due							
04/03/2018	Bill	2451	Mission Resource Conservation District	04/13/2018	18	335.00	335.00
Total for 1 - 30 days past due						\$335.00	\$335.00
Current							
04/27/2018	Bill	120	Beata Dale	05/04/2018	-3	172.50	172.50
Total for Current						\$172.50	\$172.50
TOTAL						\$507.50	\$507.50