



Cabazon Water District
14-618 Broadway Street • P.O. Box 297
Cabazon, California 92230

FINANCE & AUDIT COMMITTEE MEETING

AGENDA

Meeting Location:

Cabazon Water District Office
14-618 Broadway Street
Cabazon, California 92230

Meeting Date:

August 17, 2015 – 3:45 PM

CALL TO ORDER,
PLEDGE OF ALLEGIANCE,
ROLL CALL

FINANCE & AUDIT COMMITTEE

1. Discussion: Finance & Audit Committee Report
- Balance Sheet
 - Profit and Loss Two Month
 - Profit and Loss Budget Comparison
 - FY 2015-2016 Proposed Budget

PUBLIC COMMENT

Any person may address the Board of Directors at this time on any matter within the subject matter jurisdiction of the Cabazon Water District; however, any matter that requires action will be referred to staff for investigation and reported at a subsequent Board of Directors meeting. The Board of Directors is prohibited by law from discussing or taking immediate action on items during this public comment period. To comment on specific agenda items, please advise the Board secretary prior to the meeting. **Each public comment will be limited to three (3) minutes. Individuals may not give their time away to another spokesperson. After two (2) minutes, the speaker will be notified that he/she has one (1) minute remaining.** AB 1234 ORAL REPORTS (Gov. Code Sec. 53232.3(d))

ADJOURNMENT

ADA Compliance Issues

In compliance with the Americans with Disabilities Act & Government Code Section 54954.2, if special assistance is needed to participate in a Board meeting, please contact the Clerk of the Board at (951) 849-4442. Notification of at least 48 hours prior to meeting time will assist staff in assuring that reasonable arrangements can be made to provide accessibility at the meeting.



Cabazon Water District
14-618 Broadway Street • P.O. Box 297
Cabazon, California 92230

REGULAR BOARD MEETING

AGENDA

Meeting Location:
Cabazon Water District Office
14-618 Broadway Street
Cabazon, California 92230

Meeting Date:
August 17, 2015 – 6:00 PM

CALL TO ORDER

PLEDGE OF ALLEGIANCE

REMEMBRANCE OF OUR SERVICE MEN AND WOMEN

ROLL CALL

CONSENT CALENDAR

All matters in this category are considered to be consistent with the Board/District goals, District Policies and Regulations adopted and/or approved by the Board of Directors, and will be enacted in one motion. There will be no separate discussion of these items. If discussion is required, items may be removed from the consent calendar and will be considered separately.

1. Approval of:
 - a. Finance and Audit Committee Meeting Minutes and warrants approved by the committee of July 20, 2015, regarding June 2015 Financials
 - b. Regular Board Meeting Minutes and warrants of July 20, 2015
2. Warrants – None
3. Awards of Contracts – James M. Doolittle

UPDATES

- Update: San Gorgonio Pass Water Taskforce Update
(by Director Kerri Mariner)
- Update: Manager's Operations Report
(by General Manager Louie)
- Update on former Board President R.D Cash Director's Fee over payment.

NEW BUSINESS

1. Discussion/Action: Approval of Audited Financial Statements for Fiscal Year 2013-2014 (by Chris Brown)
2. Discussion/Action: Cabazon Neighborhood Watch – Donation request and volunteer search, (by Marilyn Sloan).
3. Discussion/Action: 49305 Dale Ct., 49317 Dale Ct., and 49300 Blanche Ave. water service account appeal to the Board (by Mr. Long Bui, Mr. Ernie Saldana, and Mr. & Mrs. Robert Stephenson)
4. Discussion/Action: Quick Deed Write-off Approval – Mary Firestone – Date Ave. (by General Manager)
5. Discussion/Action: \$500.00 payment the San Gorgonio Pass Regional Water Alliance (by Director Mariner and Director Tobias)
6. Discussion/Action: Approval of SEIU 721 MOU for FY 2015-2018 (by General Manager & Steve Anderson, BB&K)

OLD BUSINESS

1. Discussion/Action: Billboard or large sign to notify the public of Board meetings. (by General Manager)
2. Discussion/Action: Update on outsourcing landscaping or in-house. (by General Manager)

PUBLIC COMMENTS REGARDING CLOSED SESSION

Any person may address the Board of Directors at this time on any matter within the subject matter jurisdiction of the Cabazon Water District that is listed on the agenda for Closed Session; however, any matter that requires action will be referred to staff for investigation and reported at a subsequent Board of Directors meeting. The Board of Directors is prohibited by law from discussing or taking immediate action on items during this public comment period. To comment on specific agenda items, please advise the Board secretary prior to the meeting. Each public comment

will be limited to three (3) minutes. Individuals may not give their time away to another spokesperson. After two (2) minutes, the speaker will be notified that he/she has one (1) minute remaining. AB 1234 ORAL REPORTS (Gov. Code Sec. 53232.3(d))

CLOSED SESSION

1. Conference with Legal Counsel – Anticipated Litigation

(Significant Exposure to litigation pursuant to Government Code section 54956.9(d)(2) (1 case))

2. Public Employee Performance Evaluation Pursuant to Government Code Section 54957
Title: General Manager

OPEN SESSION

Report to Public of Action Taken in Closed Session (if any)

PUBLIC COMMENTS

Any person may address the Board of Directors at this time on any matter within the subject matter jurisdiction of the Cabazon Water District that is not listed on the agenda; however, any matter that requires action will be referred to staff for investigation and reported at a subsequent Board of Directors meeting. The Board of Directors is prohibited by law from discussing or taking immediate action on items during this public comment period. To comment on specific agenda items, please advise the Board secretary prior to the meeting. Each public comment will be limited to three (3) minutes. Individuals may not give their time away to another spokesperson. After two (2) minutes, the speaker will be notified that he/she has one (1) minute remaining. AB 1234 ORAL REPORTS (Gov. Code Sec. 53232.3(d))

BOARD/GENERAL MANAGER COMMENTS

1. Future Agenda Items

The Board Chair or the majority of the Board may direct staff to investigate and report back to an individual(s) and the Board on matters suggested or direct the General Manager/Board Secretary to place the matter on a future Board meeting.

- Suggested agenda items from the Public.
- Suggested agenda items from Management.
- Suggested agenda items from Board Members.

2. Management Comments

Staff members may speak on items of information not requiring comment or discussion to the Board and public. Topics which may be included on a future meeting agenda may be presented but cannot be discussed. (3 minutes)

3. Board Member Comments

Board members may speak on items of information not requiring comment or discussion to the Board and public. (3 minutes)

MISCELLANEOUS

1. Future Board Items/Next Board Meeting Date(s)
 - a. Finance & Audit Workshop – September 21, 2015, 3:45 pm
 - b. Regular Board Meeting – September 21, 2015, 6:00 pm
 - c. Personnel Committee – None
 - d. San Gorgonio Pass Regional Water Alliance – Technical Committee – Banning City Hall August 26, 2015 – 4:30 PM
 - e. San Gorgonio Pass Regional Water Alliance – General Meeting – Banning City Hall – August 26, 2015 – 6:00 PM

ADJOURNMENT

ADA Compliance Issues

In compliance with the Americans with Disabilities Act & Government Code Section 54954.2, if special assistance is needed to participate in a Board meeting, please contact the Clerk of the Board at (951) 849-4442. Notification of at least 48 hours prior to meeting time will assist staff in assuring that reasonable arrangements can be made to provide access.



Cabazon Water District
14-618 Broadway Street • P.O. Box 297
Cabazon, California 92230

FINANCE & AUDIT COMMITTEE MEETING

MINUTES

Meeting Location:

Cabazon Water District Office
14-618 Broadway Street
Cabazon, California 92230

Meeting Date:

July 20, 2015 – 3:45 PM

CALL TO ORDER,
PLEDGE OF ALLEGIANCE,
ROLL CALL

Director Sanderson - Present
Director Mariner - Present

Calvin Louie (General Manager) - Present
Elizabeth Lemus, Board Secretary - Present
Linda Halley, Financial Consultant - Present

***Note: This meeting was recorded by the District -**

FINANCE & AUDIT COMMITTEE

1. Discussion: Finance & Audit Committee Report
 - Balance Sheet
 - Profit and Loss Two Month
 - Profit and Loss Budget Comparison

✚ The District looks at three basic reports each month to get a high level overview of the financial position of the District.

✚ These Financial Statements are not Compiled, Reviewed, or Audited, but are created by the contract accountant in her position as Financial Controller of the District.

- ✚ The District has an independent financial audit each year. The District's year ends on June 30.
- ✚ The three reports the District reviews are the Balance Sheet, the Profit and Loss Two Months, and the Profit and Loss Budget Performance.
- ✚ The Balance Sheet shows what the District owns and what the District Owes.
- ✚ The Profit and Loss Two Months shows whether the District is consistent month to month with revenue and expenses.
- ✚ The Profit and Loss Budget Performance shows how the District is doing against the budget, and how the District is doing fiscal year to date.

The first report is the Balance Sheet.

- Total Checking/Savings is up slightly due to the receipt in June of the \$125k from Desert Hills Premium Outlets. This money reimbursed the District for costs the District had paid.
- Near the bottom of the report the District now shows reserves for various projects.
- Account 31041 is Reserved for Almont Vault Refurbishing. The Almont Vault repair and refurbishment is anticipated to cost \$100k. The District has spent about \$50k to date, so the reserve is now \$50k.
- These are the only items of note on the Balance Sheet.

The Profit and Loss two month shows that:

- Account 41100 Base Rate - Water Bills - is substantially the same between this month and last.
- Accounts 41500, Standby Fees, and Account 42110 - Ad Valorem , show that the District received property taxes of about \$43k during May
- Total 50010 - Payroll All Expenses is higher in June due to the three payrolls in the month.
- Account 53160- Utilities - Wells –the District is still awaiting invoices that impact last month.
- Accounts 53180 Materials and Line Maintenance Repair Contractor and 53190 Line Maintenance and Repair Supplies are low right now, but it is so early in the month that it is anticipated the District will receive additional

invoices. The District now sees the totals for May, and they remained low even after all of the invoices were received.

- This is also the case with **56500 Legal**. At the request of the Audit and Finance committee, the District has separated out the Legal Expenses as the Attorneys provide detail on the invoices. The District has done this for the entire fiscal year just ended, which will be seen on the next report.
 - The District ended the month with a preliminary net loss of about \$8k
- ✚ The Profit & Loss Budget Performance has five columns. The first shows the actual income and expenses for the month. The second column shows the Budget for the month just ended. The middle column shows the year to date actual figures. The fourth column shows the Year to Date Budget. The last column shows the annual budget.
- **Account 41100 Base Rate - Water Bills** – The District is about 10% under what was anticipated for the month, and came in about 2% less than anticipated for the year.
 - **Account 41500, Stand By Fees**- the District has received slightly more than it had anticipated for the year.
 - **Account 42120 Teeter Settlement**- The District anticipates receiving about \$12k in taxes in November which relate to this current fiscal year.
 - **Total 50010 Payroll All Expenses** is right on budget for the year. The office staff worked more hours than anticipated due to the office move. The General Manager took a payout of more vacation than the District had anticipated. Various other items were slightly lower than the budget, which offset these costs.
 - **Account 53180 Materials and Line Maintenance Contractor** ended the year about 10% over budget.
 - **55180 Computer Service** - is over budget year to date due to the change in the computer support vendor and the improvements he has made.
 - **56500 Legal Service** - even without the June bills, the District is more than 100% over budget in this category. At the request of the Finance and Audit Committee, the District has separated the costs into the categories that the Law Firm uses in their billings.
 - Preliminary figures show the District with a year to date loss of \$121k when this report was run.

- The main accounts that are over budget are 53180 - Line Maintenance and Materials Contractor, 53210 - Well Maintenance, 56500 - Legal.

PUBLIC COMMENT

Any person may address the Board of Directors at this time on any matter within the subject matter jurisdiction of the Cabazon Water District; however, any matter that requires action will be referred to staff for investigation and reported at a subsequent Board of Directors meeting. The Board of Directors is prohibited by law from discussing or taking immediate action on items during this public comment period. To comment on specific agenda items, please advise the Board secretary prior to the meeting. Each public comment will be limited to three (3) minutes. Individuals may not give their time away to another spokesperson. After two (2) minutes, the speaker will be notified that he/she has one (1) minute remaining. AB 1234 ORAL REPORTS (Gov. Code Sec. 53232.3(d))

ADJOURNMENT

Motion to adjourn at 16:03 hr. made by Director Sanderson and 2nd by Director Mariner

Director Mariner – Aye
Director Sanderson - Aye

Meeting adjourned at 16:03 hr. on July 20, 2015.

Janet Mejia, Board Chair
Board of Directors
Cabazon Water District

Elizabeth Lemus, Secretary
Board of Directors
Cabazon Water District

ADA Compliance Issues

In compliance with the Americans with Disabilities Act & Government Code Section 54954.2, if special assistance is needed to participate in a Board meeting, please contact the Clerk of the Board at (951) 849-4442. Notification of at least 48 hours prior to meeting time will assist staff in assuring that reasonable arrangements can be made to provide accessibility at the meeting.



Cabazon Water District
14-618 Broadway Street • P.O. Box 297
Cabazon, California 92230

REGULAR BOARD MEETING

MINUTES

Meeting Location:
Cabazon Water District Office
14-618 Broadway Street
Cabazon, California 92230

Meeting Date:
July 20, 2015 – 6:00 PM

CALL TO ORDER

PLEDGE OF ALLEGIANCE

REMEMBRANCE OF OUR SERVICE MEN AND WOMEN

ROLL CALL

Director Joseph Tobias - Present
Director Teresa Bui - Present
Director Kerri Mariner - Present
Board Vice Chair Martin Sanderson - Present
Board Chair Janet Mejia - Present

Calvin Louie, General Manager - Present
Elizabeth C. Lemus, Board Secretary - Present
Joseph Ortiz, Best Best & Krieger Law Firm - Present
Steve Anderson, Best Best & Krieger Law Firm - Present

Note: This meeting was recorded by the District –

*NOTE: Director Mejia asked the Board if Closed Session could be moved ahead and performed next, in order to save the District money by allowing Joseph Ortiz, BB&K legal counsel, to leave directly after Closed Session. No oppositions to this recommendation were heard, and the Board moved to Closed Session next.

PUBLIC COMMENTS REGARDING CLOSED SESSION

Any person may address the Board of Directors at this time on any matter within the subject matter jurisdiction of the Cabazon Water District that is listed on the agenda for Closed Session; however, any matter that requires action will be referred to staff for investigation and reported at a subsequent Board of Directors meeting. The Board of Directors is prohibited by law from discussing or taking immediate action on items during this public comment period. To comment on specific agenda items, please advise the Board secretary prior to the meeting. Each public comment will be limited to three (3) minutes. Individuals may not give their time away to another spokesperson. After two (2) minutes, the speaker will be notified that he/she has one (1) minute remaining. AB 1234 ORAL REPORTS (Gov. Code Sec. 53232.3(d))

CLOSED SESSION

1. Conference with Legal Counsel – Anticipated Litigation

(Significant Exposure to litigation pursuant to Government Code section 54956.9(d)(2) (1 case))
2. Public Employee Performance Evaluation Pursuant to Government Code Section 54957
Title: General Manager

OPEN SESSION

Report to Public of Action Taken in Closed Session (if any)

No reportable action taken.

CONSENT CALENDAR

All matters in this category are considered to be consistent with the Board/District goals, District Policies and Regulations adopted and/or approved by the Board of Directors, and will be enacted in one motion. There will be no separate discussion of these items. If discussion is required, items may be removed from the consent calendar and will be considered separately.

1. Approval of:
 - a. Finance and Audit Committee Meeting Minutes and warrants approved by the committee of June 15, 2015, regarding May 2015 Financials
 - b. Regular Board Meeting Minutes and warrants of June 15, 2015
 - c. Special Board Meeting Minutes and warrants of June 25, 2015

Motion to approve consent calendar item(s) (a.) Finance and Audit Committee Meeting Minutes and warrants approved by the committee of June 15, 2015, regarding May 2015 Financials (b.) Regular Board Meeting Minutes and warrants of June 15, 2015 (c.) Special Board Meeting Minutes and warrants of June 25, 2015 made by Director Mariner and 2nd by Director Tobias.

Director Tobias - Aye
Director Bui - Nay
Director Mariner - Aye
Director Sanderson - Aye
Director Mejia - Aye

2. Warrants – None
3. Awards of Contracts – None

UPDATES

Update: San Gorgonio Pass Water Taskforce Update
(by Director Kerri Mariner)

Update: Manager's Operations Report
(by General Manager Louie)

- Update on former Board President R.D Cash overpayment.

NEW BUSINESS

1. Discussion/Action: CA Dept. Water Resources – Drought Rules and Regulations (by General Manager)

Motion to have the Drought Rules and Regulations posted in public places made by Director Mejia and 2nd by Director*

*NOTE: No second was made, but all Directors appeared to vote "Aye" unanimously. No objections were heard.

2. Discussion/Action: RESOLUTION 01 – 2015: FIXING WATER STANDBY ASSESSMENTS FOR FISCAL YEAR 2015-2016 (by Board Secretary Lemus)

Motion to approve RESOLUTION 01-2015: FIXING WATER STANDBY ASSESSMENTS FOR FISCAL YEAR 2015-2016 made by Director Tobias and 2nd by Director Mariner.

Director Tobias - Aye
Director Bui - Nay
Director Mariner - Aye
Director Sanderson - Aye
Director Mejia - Aye

3. Discussion/Action: 2014 District Office Lead and Copper Test Results Discussion (by Director Tobias and Director Bui)

No action was taken on this item. It was simply discussed before the Board moved on to the next item.

4. Discussion/Action: Request for Proposal (RFP) for District Office landscaping bids (by Director Mariner and Director Sanderson)

Motion to direct the General Manager to find a contractor to care for the center median (on Main St.) and District office landscaping made by Director Sanderson and 2nd by Director Bui.

Director Tobias - Aye
Director Bui - Aye
Director Mariner - Aye
Director Sanderson - Aye
Director Mejia - Aye

5. Discussion/Action: General Manager Report regarding Director Bui's claim that Director Mejia has been knowingly allowing her in-laws unlawfully obtaining water services. (Director Bui and Director Sanderson)

Motion to take no action on this item made by Director Sanderson and 2nd by Director Mariner.

Director Tobias - Aye
Director Bui - Nay
Director Mariner - Aye
Director Sanderson - Aye
Director Mejia - Abstain

6. Discussion/Action: Informational Overview of 2015 CRWA Tahoe Expo classes, attended by Director Bui, Director Mariner, and Director Mejia in April 2015 (by Director Mariner and Director Mejia)

This item was a discussion/review item. No action was taken.

OLD BUSINESS

1. Discussion/Action: Approval of revised CWD On-Call Line Maintenance and Repair Contractor Services Contract

Motion to approve the revised CWD On-Call Line Maintenance and Repair Contractor Service Contract for a 90-day term made by Director Sanderson and 2nd by Director Tobias.

Director Tobias - Aye
Director Bui - Nay
Director Mariner - Aye
Director Sanderson - Aye
Director Mejia - Aye

2. Discussion/Action: Billboard or large sign to notify the public of Board meetings. (by General Manager)

Motion to table this item for the August Board Meeting made by Director Mejia and 2nd by Director _____*

*NOTE: No second was made, but all Directors appeared to vote "Aye" unanimously. No objections were heard.

3. Discussion/Action: Website Developer proposals – determination whether to award a contract to a specific website developer or to disregard website development at this time. (by Board)

Motion to award a contract with Thetford Web Development made by Director Sanderson and 2nd by Director Tobias.

Director Tobias - Aye
Director Bui - Aye
Director Mariner - Aye
Director Sanderson - Aye
Director Mejia - Aye

4. Discussion/Action: Consideration of the sufficiency of Mr. Ernie Saldana's written Response (passed out during the June 15, 2015 regular Board meeting) – (clarification by Director Sanderson)

No action was taken on this item. It was simply discussed before the Board moved on to the next item.

PUBLIC COMMENTS

Any person may address the Board of Directors at this time on any matter within the subject matter jurisdiction of the Cabazon Water District that is not listed on the agenda; however, any matter that requires action will be referred to staff for investigation and reported at a subsequent Board of Directors meeting. The Board of Directors is prohibited by law from discussing or taking immediate action on items during this public comment period. To comment on specific agenda items, please advise the Board secretary prior to the meeting. Each public comment will be limited to three (3) minutes. Individuals may not give their time away to another spokesperson. After two (2) minutes, the speaker will be notified that he/she has one (1) minute remaining. AB 1234 ORAL REPORTS (Gov. Code Sec. 53232.3(d))

BOARD/GENERAL MANAGER COMMENTS

1. Future Agenda Items

The Board Chair or the majority of the Board may direct staff to investigate and report back to an individual(s) and the Board on matters suggested or direct the General Manager/Board Secretary to place the matter on a future Board meeting.

- Suggested agenda items from the Public.
- Suggested agenda items from Management.
- Suggested agenda items from Board Members.
 - Director Mariner and Director Tobias: Next meeting agenda item – \$500 donation towards the San Gorgonio Pass Regional Water Alliance.

2. Management Comments

Staff members may speak on items of information not requiring comment or discussion to the Board and public. Topics which may be included on a future meeting agenda may be presented but cannot be discussed. (3 minutes)

3. Board Member Comments

Board members may speak on items of information not requiring comment or discussion to the Board and public. (3 minutes)

MISCELLANEOUS

1. Future Board Items/Next Board Meeting Date(s)
 - a. Finance & Audit Workshop – August 17, 2015, 3:45 pm
 - b. Regular Board Meeting – August 17, 2015, 6:00 pm
 - c. Personnel Committee – None
 - d. San Geronio Pass Regional Water Alliance – Technical Committee – Banning City Hall
July 22, 2015 – 4:30 PM
 - e. San Geronio Pass Regional Water Alliance – General Meeting – Banning City Hall –
July 22, 2015 – 6:00 PM

ADJOURNMENT

Motion to adjourn at 22:14 hr. made by Director Mariner and 2nd by Director Sanderson.

*NOTE: No second was made, but all Directors appeared to vote “Aye” unanimously. No objections were heard.

Meeting adjourned at 22:14 hr. on Monday, July 20, 2015

Janet Mejia, Board Chair
Board of Directors
Cabazon Water District

Elizabeth Lemus, Secretary
Board of Directors
Cabazon Water District

ADA Compliance Issues

In compliance with the Americans with Disabilities Act & Government Code Section 54954.2, if special assistance is needed to participate in a Board meeting, please contact the Clerk of the Board at (951) 849-4442. Notification of at least 48 hours prior to meeting time will assist staff in assuring that reasonable arrangements can be made to provide access.

Cabazon Water District
Balance Sheet
 As of July 31, 2015

Jul 31, 15

ASSETS

Current Assets

Checking/Savings

11020 · General Bank Account-Chase	110,710.43
11030 · Payroll Bank Account-Chase	11,008.44
11040 · Trust Account- Chase - Cus Dep	30,823.17
11050 · Local Petty Cash	<u>100.00</u>
Total Checking/Savings	152,642.04

Other Current Assets

12000 · Accounts Receivable	
12011 · Accounts Receivable - Co 1	103,951.92
12012 · Accounts Receivable - Co 2	40,525.15
12014 · Allow for Doubtful Accts Co 1	(8,225.34)
12015 · Allow for Doubtful Accts Co 2	<u>(7,872.23)</u>
Total 12000 · Accounts Receivable	128,379.50

13010 · LAIF

13011 · LAIF	671,651.12
13012 · LAIF Annual Market Adjustment	<u>199.84</u>
Total 13010 · LAIF	671,850.96

13020 · Bank of NY Trustee Accounts

13021 · Reserve Fund - DWR-HS 528	49,478.79
13022 · Repayment Fund DWR-HS 525	<u>16,668.91</u>
Total 13020 · Bank of NY Trustee Accounts	66,147.70

13040 · Prepaid Expenses

13060 · Inventory Total	<u>88,698.21</u>
Total Other Current Assets	987,538.69

Total Current Assets

1,140,180.73

Fixed Assets

14200 · Construction in Process

14202 · CIP Well Repairs	74,721.44
14203 · CIP DHPO Expansion	8,087.13
14204 · CIP Cabazon Outlets Expansion (Little Cabazon Mall - expansion)	9,692.35
14205 · Wells 4,5- Pump and Well Rehab	103,087.75
14206 · Almond Vault Repair 2013	62,872.14
14208 · CIP Board Room	<u>4,803.96</u>
Total 14200 · Construction in Process	263,264.77

14310 · Tools and Equipment

118,015.94

14320 · Source of Supply

14321 · Source of Supply- DHPO Intercon	553,807.23
14320 · Source of Supply - Other	<u>749,944.44</u>
Total 14320 · Source of Supply	1,303,751.67

14330 · Transmission & Distribution

7,767,650.86

14340 · Buildings & Structures

140,359.22

14350 · Water Treatment

8,800.00

14360 · Office Furniture and Equipment

121,895.53

14370 · Intangible Plant

11,032.00

Cabazon Water District
Balance Sheet
 As of July 31, 2015

	<u>Jul 31, 15</u>
14380 · Vehicles	90,456.71
14400 · Land	409,548.38
14500 · Accumulated Depreciation	<u>(4,533,375.08)</u>
Total Fixed Assets	5,701,400.00
TOTAL ASSETS	<u>6,841,580.73</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
21100 · *Accounts Payable	(8,253.21)
Total Accounts Payable	<u>(8,253.21)</u>
Other Current Liabilities	
21210 · Misc Short Term Liability	
21220 · Jack Pryor	(692.41)
21210 · Misc Short Term Liability - Other	50.00
Total 21210 · Misc Short Term Liability	<u>(642.41)</u>
21300 · Customer Deposits	
21310 · Customer Prepayments Co 1	1,597.38
21320 · Customer Prepayments - Co 2	214.69
21330 · Customer Deposits - Co 1	3,050.00
21340 · Customer Deposits - Co 2	5,274.21
Total 21300 · Customer Deposits	<u>10,136.28</u>
21420 · Accrued Vacation Pay	9,722.18
21440 · DWR-HS Payable - Current	36,184.29
21450 · Current Portion Zion's Bank Ln	73,227.06
Total Other Current Liabilities	<u>128,627.40</u>
Total Current Liabilities	120,374.19
Long Term Liabilities	
22000 · DWR-H Loan Payable (Payoff '26)	428,038.37
22100 · Zion's Bank Long Term (2023)	566,619.88
22200 · RCEDA Loan Payable	300,000.35
Total Long Term Liabilities	<u>1,294,658.60</u>
Total Liabilities	1,415,032.79
Equity	
31010 · Net Investment in Capital Asset	4,188,757.00
31020 · Restricted for Debt Service	233,447.00
31030 · Unrestricted Net Assets	
31041 · Reserved for Almond Vault Refur	50,000.00
31030 · Unrestricted Net Assets - Other	921,429.76
Total 31030 · Unrestricted Net Assets	<u>971,429.76</u>
32000 · Retained Earnings	(19,014.54)
Net Income	51,928.72
Total Equity	<u>5,426,547.94</u>
TOTAL LIABILITIES & EQUITY	<u>6,841,580.73</u>

Cabazon Water District
Profit & Loss
 June through July 2015

	Jun 15	Jul 15
Ordinary Income/Expense		
Income		
41000 · Operating Income		
41100 · Base Rate - Water Bills	90,881.44	103,961.15
41220 · Fire Sales - Water Bills	240.00	240.00
41240 · Meter Install and Removal	0.00	0.00
41310 · Penalty Fees - Water Bills	2,530.87	2,788.27
41320 · Lien Reinstatement Fees	400.00	0.00
41330 · New Account Fees - Water Bills	150.00	180.00
41360 · Incident Fee - Water Bills	0.00	0.00
41370 · Returned Check Fees	30.00	30.00
41500 · Stand By Fees - Tax Revenue	(11,948.94)	8,687.00
Total 41000 · Operating Income	82,283.37	115,886.42
42000 · Non-Operating Income		
42100 · Property Taxes		
42110 · Ad Valorem - Tax Revenue	14,963.65	312.97
Total 42100 · Property Taxes	14,963.65	312.97
42210 · Cell Tower Lease Income	1,890.43	1,928.24
42310 · Miscellaneous Non-Operating Inc	286.93	0.00
43000 · Interest Income		
43110 · Interest Inc - Gen, Trust, Payr	1.91	0.00
43130 · BCC Income on Note	268.78	0.00
43140 · Interest Income - Water bills	256.23	329.75
43160 · Interest Income - DWR	0.37	0.00
Total 43000 · Interest Income	527.29	329.75
Total 42000 · Non-Operating Income	17,668.30	2,570.96
Total Income	99,951.67	118,457.38
Gross Profit	99,951.67	118,457.38
Expense		
50010 · Payroll - All Expenses		
51000 · Payroll Summary		
51050 · Directors' Fees	1,300.00	1,700.00
51100 · Management and Customer Service		
51120 · Customer Accounts	4,841.63	3,279.27
51130 · Admin Assistant	5,376.38	5,933.39
51140 · General Manager	9,235.23	6,156.82
Total 51100 · Management and Customer Service	19,453.24	15,369.48
51200 · Water Operations		
51210 · Meter Reader	3,031.33	1,848.90
Total 51200 · Water Operations	3,031.33	1,848.90
Total 51000 · Payroll Summary	23,784.57	18,918.38
51300 · Payroll - Employee Ben Expense		
51310 · Workers Comp.	302.30	1,580.31
51320 · Employee Health Care	2,336.61	2,551.89
51330 · Pension	2,225.54	3,759.19

Cabazon Water District
Profit & Loss
 June through July 2015

	Jun 15	Jul 15
51350 · Union Dues	(77.95)	24.13
51360 · Aflac Deductions	(95.18)	0.00
Total 51300 · Payroll - Employee Ben Expense	4,691.32	7,915.52
51400 · Payroll Expenses - Taxes, etc		
51410 · FICA and Medicare	1,797.67	1,432.70
51420 · SUI and ETT	80.60	105.40
51430 · Medical Testing	0.00	550.00
Total 51400 · Payroll Expenses - Taxes, etc	1,878.27	2,088.10
Total 50010 · Payroll - All Expenses	30,354.16	28,922.00
52000 · Operational Expenses		
53000 · Facilities, Wells, Trans, Dist		
53110 · Lab Fees	799.00	495.00
53120 · Site Maintenance	79.00	0.00
53130 · Meters	78.98	0.00
53160 · Utilities - Wells	9,158.99	0.00
53170 · SCADA (no ongoing contract)	0.00	1,010.68
53180 · Line Maint and Repair Cont	5,103.00	0.00
53190 · Line Maint and Repair Materials	2,121.03	251.59
53210 · Well Maintenance		
53215 · Chemicals	156.87	0.00
Total 53210 · Well Maintenance	156.87	0.00
53300 · Security		
53330 · Crime Prevention (PSI & Verizon)	398.87	0.00
53350 · Alarms		
53355 · Alarm Phones	105.39	106.00
53350 · Alarms - Other	0.00	242.00
Total 53350 · Alarms	105.39	348.00
53380 · Materials	77.44	0.00
53390 · Audio Alarm (cont exp xx/xx)	241.12	241.12
53410 · Video Eq Lease (exp xx/xx)	724.00	724.00
Total 53300 · Security	1,546.82	1,313.12
53610 · Engineering Services	2,269.50	0.00
53620 · Chlorinators	438.00	0.00
53000 · Facilities, Wells, Trans, Dist - Other	359.00	0.00
Total 53000 · Facilities, Wells, Trans, Dist	22,110.19	3,070.39
54000 · Utilities - Office		
54110 · Electricity	1,477.92	0.00
54120 · Gas	22.83	0.00
54130 · Telephone	766.13	795.51
54140 · Sanitation	350.38	351.48
Total 54000 · Utilities - Office	2,617.26	1,146.99
55000 · Office Expenses		
55220 · Fire Alarm System Servicing (Fire Alarm System Servicing: Monitoring)	832.53	0.00
55120 · Supplies & Equipment	22.49	272.70
55130 · Copier and Supplies	964.12	489.25

Cabazon Water District
Profit & Loss
 June through July 2015

	Jun 15	Jul 15
55150 · Postage	441.59	657.82
55160 · Printing & Publications	0.00	225.00
55180 · Computer Services	2,997.00	2,997.00
55210 · Air Conditioning Servicing (Air Conditioning Unit Servicing)	350.00	350.00
55000 · Office Expenses - Other	500.00	500.00
Total 55000 · Office Expenses	6,107.73	5,491.77
56000 · Support Services		
56800 · General Liability Insurance	1,711.19	1,711.19
56300 · Financial Audit (through 20xx)	742.00	0.00
56400 · Accounting (monthly contract)	1,168.75	1,296.25
56500 · Legal Services		
565-00 · Legal - General	3,205.95	0.00
565.07 · Legal - Personnel	2,800.00	0.00
Total 56500 · Legal Services	6,005.95	0.00
56600 · Bank Service Charges	112.00	0.00
56700 · Payroll Service	338.40	287.00
Total 56000 · Support Services	10,078.29	3,294.44
57000 · Training/Travel		
57120 · Travel and Meals	216.25	0.00
Total 57000 · Training/Travel	216.25	0.00
58000 · Other Fees		
58110 · Riverside County Fees	0.00	340.53
Total 58000 · Other Fees	0.00	340.53
59000 · Service Tools & Equipment		
59110 · Shop Supplies and Small Tools	302.25	0.00
59120 · Vehicle Fuel	1,017.59	0.00
59150 · Tractor Expenses	3,158.94	0.00
59160 · Backhoe Fuel	0.00	0.00
59180 · Service Trucks - Repair and Mtn	240.57	202.66
59190 · Water Ops Cell Phone/ Internet	377.95	0.00
59210 · Water Ops Computer Internet	121.22	0.00
Total 59000 · Service Tools & Equipment	5,218.52	202.66
Total 52000 · Operational Expenses	46,348.24	13,546.78
61000 · Non-Operating Expenses		
61150 · Returned Checks	0.00	0.00
61190 · Bad Debt Expense	(10,773.58)	0.00
61220 · Reconciliation Discrepancies	199.62	0.00
61240 · Miscellaneous	1,306.41	1,870.88
Total 61000 · Non-Operating Expenses	(9,267.55)	1,870.88
65000 · Depreciation and Amortization		
65110 · Depreciation	22,189.00	22,189.00
Total 65000 · Depreciation and Amortization	22,189.00	22,189.00
Total Expense	89,623.85	66,528.66
Net Ordinary Income	10,327.82	51,928.72
Net Income	10,327.82	51,928.72

Cabazon Water District

Preliminary Proposed Budget

FYE 06/30/2016

	Estimated TOTAL	FYE 06/30/2015 Budget	Preliminary Proposed Budget 06/30/2016
Ordinary Income/Expense			
Income			
41000 · Operating Income			
41100 · Base Rate - Water Bills	1,112,104.69	1,136,900.00	1,168,000.00
41220 · Fire Sales - Water Bills	2,880.00	2,880.00	2,880.00
41240 · Meter Install and Removal	0.00	0.00	0.00
41310 · Penalty Fees - Water Bills	33,173.75	28,000.00	33,000.00
41320 · Lien Reinstatement Fees	700.00	0.00	0.00
41330 · New Account Fees - Water Bills	2,405.00	0.00	0.00
41360 · Incident Fee - Water Bills	40.00	0.00	0.00
41370 · Returned Check Fees	540.00	0.00	0.00
41400 · Basic Facilities Fee	8,020.00	0.00	0.00
41500 · Stand By Fees - Tax Revenue	92,717.78	100,000.00	100,000.00
Total 41000 · Operating Income	1,252,581.22	1,267,780.00	1,303,880.00
42000 · Non-Operating Income			
42100 · Property Taxes			
42110 · Ad Valorem - Tax Revenue	46,773.68	49,000.00	46,000.00
42120 · Teeter Settlement Income	10,043.75	12,000.00	10,000.00
Total 42100 · Property Taxes	56,817.43	61,000.00	56,000.00
42210 · Cell Tower Lease Income	26,610.07	30,100.00	23,000.00
42310 · Miscellaneous Non-Operating Inc	11,234.29	0.00	0.00
43000 · Interest Income			
30150 · Interest Income - Savings	0.01	0.00	0.00
43110 · Interest Inc - Gen, Trust, Payr	16.48	0.00	0.00
43120 · Interest Income LAIF	1,698.74	1,700.00	1,900.00
43130 · BCC Income on Note	268.78	0.00	0.00
43140 · Interest Income - Water bills	4,438.27	3,600.00	4,000.00
43150 · LAIF FMV Adjustment	17.21	0.00	0.00
43160 · Interest Income - DWR	5.34	0.00	0.00
43170 · Interest Income - Zion's Bank	1.19	0.00	0.00
Total 43000 · Interest Income	6,446.02	5,300.00	5,900.00
Total 42000 · Non-Operating Income	101,107.81	96,400.00	84,900.00
Total Income	1,353,689.03	1,364,180.00	1,388,780.00
Expense			
50010 · Payroll - All Expenses			
51000 · Payroll Summary			
51050 · Directors' Fees	13,100.00	14,200.00	14,200.00
51100 · Management and Customer Service			

**Cabazon Water District
Preliminary Proposed Budget
FYE 06/30/2016**

	Estimated TOTAL	FYE 06/30/2015 Budget	Preliminary Proposed Budget 06/30/2016
51120 · Customer Accounts	39,083.96	35,200.00	41,400.00
51130 · Admin Assistant	44,338.19	40,600.00	42,400.00
51140 · General Manager	86,180.76	83,100.00	87,900.00
Total 51100 · Management and Customer Service	169,602.91	158,900.00	171,700.00
51200 · Water Operations			
51210 · Meter Reader	17,297.98	21,300.00	24,300.00
Total 51200 · Water Operations	17,297.98	21,300.00	24,300.00
Total 51000 · Payroll Summary	200,000.89	194,400.00	210,200.00
51300 · Payroll - Employee Ben Expense			
51310 · Workers Comp.	6,001.24	8,100.00	8,900.00
51320 · Employee Health Care	26,414.87	28,200.00	30,700.00
51330 · Pension	28,777.84	32,300.00	35,600.00
Total 51300 · Payroll - Employee Ben Expense	61,176.05	68,600.00	75,200.00
51400 · Payroll Expenses - Taxes, etc			
51410 · FICA and Medicare	15,130.69	13,800.00	16,100.00
51420 · SUI and ETT	2,605.85	2,300.00	2,800.00
51430 · Medical Testing	835.00	920.00	920.00
Total 51400 · Payroll Expenses - Taxes, etc	18,571.54	17,020.00	19,820.00
Total 50010 · Payroll - All Expenses	279,748.48	280,020.00	305,220.00
52000 · Operational Expenses			
53000 · Facilities, Wells, Trans, Dist			
53110 · Lab Fees	6,819.00	21,100.00	8,400.00
53120 · Site Maintenance	15,309.30	1,500.00	24,000.00
53130 · Meters	9,695.64	7,500.00	10,000.00
53140 · Generator Service Contractor	3,588.68	1,400.00	3,500.00
53150 · Median Maintenance	2,600.00	6,000.00	3,000.00
53160 · Utilities - Wells	102,356.38	110,000.00	105,000.00
53170 · SCADA (no ongoing contract)	2,807.73	7,200.00	4,800.00
53180 · Line Maint and Repair Cont	223,057.00	208,200.00	150,000.00
53190 · Line Maint and Repair Materials	81,845.91	90,000.00	80,000.00
53210 · Well Maintenance			
53215 · Chemicals	5,259.42	3,500.00	6,300.00
53210 · Well Maintenance - Other	13,713.85	7,500.00	15,000.00
Total 53210 · Well Maintenance	18,973.27	11,000.00	21,300.00
53300 · Security			
53330 · Crime Prevention (PSI & Verizon)	5,243.05	0.00	0.00
53350 · Alarms			
53355 · Alarm Phones	1,267.81	700.00	1,350.00

**Cabazon Water District
Preliminary Proposed Budget
FYE 06/30/2016**

	Estimated TOTAL	FYE 06/30/2015 Budget	Preliminary Proposed Budget 06/30/2016
53350 · Alarms - Other	525.30	0.00	550.00
Total 53350 · Alarms	1,793.11	700.00	1,900.00
53380 · Materials	942.16	500.00	500.00
53390 · Audio Alarm (cont exp xx/xx)	2,392.24	2,700.00	2,700.00
53410 · Video Eq Lease (exp xx/xx)	8,688.00	8,900.00	8,900.00
53300 · Security - Other	975.50	0.00	0.00
Total 53300 · Security	14,791.01	12,800.00	14,000.00
53610 · Engineering Services	30,293.55	12,000.00	24,000.00
55131 · Meter Reading	0.00		0.00
Total 53000 · Facilities, Wells, Trans, Dist	512,137.47	488,700.00	448,000.00
54000. · Utilities - Office			
54110 · Electricity	12,788.54	12,000.00	13,000.00
54120 · Gas	583.86	900.00	900.00
54130 · Telephone	8,989.88	9,000.00	9,000.00
54140 · Sanitation	4,204.56	3,300.00	4,200.00
Total 54000. · Utilities - Office	26,566.84	25,200.00	27,100.00
55000. · Office Expenses			
55110 · Water Billing System	2,154.58	3,000.00	2,500.00
55120 · Supplies & Equipment	7,718.83	8,600.00	9,540.00
55130 · Copier and Supplies	7,546.43	7,620.00	7,620.00
55140 · Dues & Subscriptions	1,035.00	600.00	1,000.00
55150 · Postage	6,273.86	9,000.00	9,000.00
55160 · Printing & Publications	2,405.01	2,500.00	2,500.00
55180 · Computer Services	39,975.82	31,000.00	35,964.00
55191 · Office/Radio	1,560.00	0.00	1,200.00
55200 · Storage	1,000.00	0.00	6,000.00
55210 · Air Conditioning Service	2,081.00	0.00	2,000.00
Total 55000. · Office Expenses	71,750.53	62,320.00	77,324.00
56000 · Support Services			
56200. · Temporary Labor	1,940.25	0.00	0.00
56300 · Financial Audit (through 20xx)	35,064.00	31,800.00	21,000.00
56400 · Accounting (monthly contract)	15,068.00	23,000.00	21,600.00
56500 · Legal Services	108,774.29	50,000.00	88,386.00
56600 · Bank Service Charges	2,498.33	2,400.00	2,400.00
56700 · Payroll Service	3,114.45	2,500.00	3,500.00
56800 · General Liability Insurance	20,534.28	24,000.00	22,000.00
Total 56000 · Support Services	186,993.60	133,700.00	158,886.00
57000 · Training/Travel			

**Cabazon Water District
Preliminary Proposed Budget
FYE 06/30/2016**

	Estimated TOTAL	FYE 06/30/2015 Budget	Preliminary Proposed Budget 06/30/2016
57110 · Seminars/Training	3,780.00	9,500.00	10,300.00
57120 · Travel and Meals	7,318.31	9,140.00	5,000.00
Total 57000 · Training/Travel	11,098.31	18,640.00	15,300.00
57800 · DHPD Operational Expenses			
57810 · Operating Expenses - DHPO	3,954.77		0.00
57820 · Legal Services - DHPO	2,112.50		0.00
Total 57800 · DHPD Operational Expenses	6,067.27	0.00	0.00
58000 · Other Fees			
58110 · Riverside County Fees	428.00	5,100.00	500.00
58120 · State Water fees	6,244.08	11,500.00	6,300.00
58000 · Other Fees - Other	1,110.84		1,000.00
Total 58000 · Other Fees	7,782.92	16,600.00	7,800.00
59000 · Service Tools & Equipment			
59110 · Shop Supplies and Small Tools	640.16	2,500.00	650.00
59120 · Vehicle Fuel	14,781.41	18,000.00	15,000.00
59130 · Employee Uniforms	1,027.76	1,500.00	1,100.00
59150 · Tractor Expenses	6,858.98	1,500.00	6,900.00
59160 · Backhoe Fuel	5,242.33	1,000.00	5,300.00
59180 · Service Trucks - Repair and Mtn	7,437.32	9,000.00	7,500.00
59190 · Water Ops Cell Phone/ Internet	2,258.65	2,300.00	2,200.00
59210 · Water Ops Computer Internet	727.02	1,500.00	800.00
59000 · Service Tools & Equipment - Other	1,008.27	500.00	1,100.00
Total 59000 · Service Tools & Equipment	39,981.90	37,800.00	40,550.00
Total 52000 · Operational Expenses	862,378.84	782,960.00	774,960.00
61000 · Non-Operating Expenses			
61150 · Returned Checks	0.00	0.00	0.00
61160 · Grant/Loan Processing Fee	1,325.00	2,000.00	2,000.00
61170 · DWR Interest on Loans	10,828.34	15,000.00	13,500.00
61180 · DHPO Interest Expense	12,838.56	17,700.00	15,500.00
61190 · Bad Debt Expense	(3,615.24)	1,200.00	1,200.00
61230 · Elm St. Property	9,070.00	0.00	0.00
61240 · Miscellaneous	3,594.07	10,000.00	5,000.00
61241 · Website Support	0.00	0.00	5,000.00
61250 · Image Consultant	552.50	0.00	0.00
Total 61000 · Non-Operating Expenses	34,593.23	45,900.00	42,200.00
65000 · Depreciation and Amortization			
65110 · Depreciation	266,268.00	243,100.00	266,400.00
Total 65000 · Depreciation and Amortization	266,268.00	243,100.00	266,400.00

**Cabazon Water District
Preliminary Proposed Budget
FYE 06/30/2016**

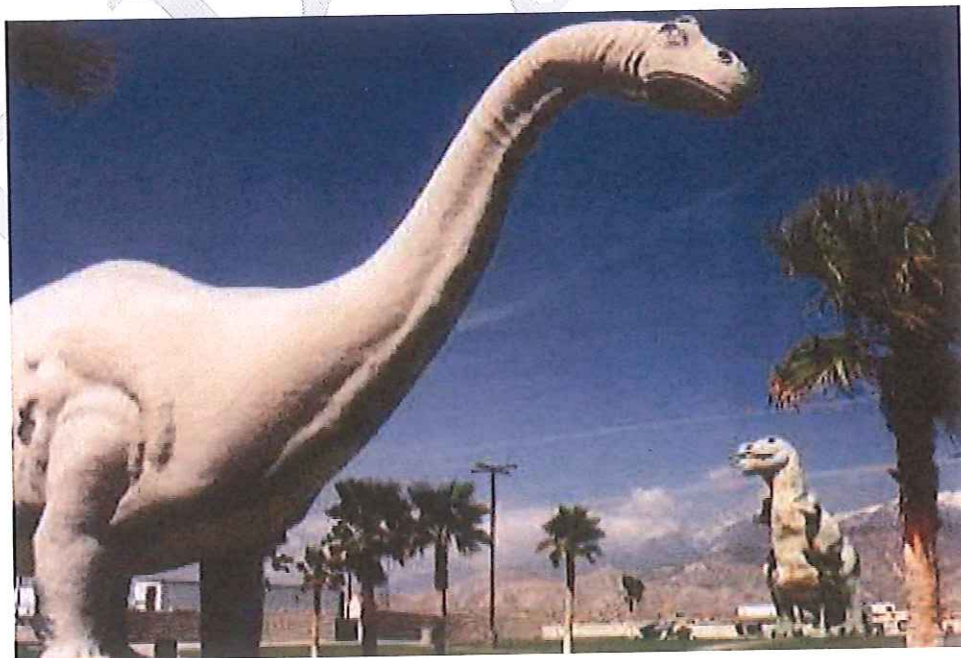
	Estimated TOTAL	FYE 06/30/2015 Budget	Preliminary Proposed Budget 06/30/2016
Total Expense	1,442,988.55	1,351,980.00	1,388,780.00
Net Ordinary Income	(89,299.52)	12,200.00	0.00
Other Income/Expense			
Other Expense			
60000 - FEMA Expenses	8,512.60	0.00	0.00
Total Other Expense	8,512.60	0.00	0.00
Net Other Income	(8,512.60)	0.00	0.00
Net Income	(97,812.12)	12,200.00	0.00

Capital Projects - Memo Only

Mapping the Water System - Estimated Cost - \$25k



Cabazon Water District
Annual Financial Report
For the Fiscal Years Ended June 30, 2014 and 2013



Cabazon Water District
Annual Financial Report
For the Fiscal Years Ended June 30, 2014 and 2013

Cabazon Water District
Board of Directors as of June 30, 2014

<u>Name</u>	<u>Title</u>	<u>Elected/ Appointed</u>	<u>Current Term</u>
Janet Mejia	Chair	Appointed	06/14-12/15
Martin Sanderson	Vice Chair	Appointed	06/14-12/15
Teresa Bui	Director	Elected	12/13-12/17
Kerri Mariner	Director	Elected	12/11-12/15
Joseph Tobias	Director	Elected	12/13-12/17

Cabazon Water District
Calvin Louie, General Manager
14618 Broadway Street
P.O. Box 297
Cabazon, California 92230
(951) 849-4442

Cabazon Water District

Annual Financial Report

For the Fiscal Years Ended June 30, 2014 and 2013

**Cabazon Water District
Annual Financial Report
For the Fiscal Years Ended June 30, 2014 and 2013**

Table of Contents

	<u>Page No.</u>
Table of Contents	i
Introductory Section	
Letter of Transmittal	1-3
Financial Section	
Independent Auditor's Report	4-5
Management's Discussion and Analysis	6-10
Basic Financial Statements:	
Statements of Net Position	11
Statements of Revenues, Expenses and Changes in Net Position	12
Statements of Cash Flows	13-14
Notes to the Basic Financial Statements	15-29
Report on Compliance and Internal Controls	
Independent Auditor's Report on Compliance on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on The Audits of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	30-31

Introductory Section

DRAFT

BRIDE



June 4, 2015

Board of Directors
Cabazon Water District

Introduction

It is our pleasure to submit the Annual Financial Report for the Cabazon Water District for the fiscal years ended June 30, 2014 and 2013, following guidelines set forth by the Governmental Accounting Standards Board. District staff prepared this financial report. The District is ultimately responsible for both the accuracy of the data and the completeness and the fairness of presentation, including all disclosures in this financial report. We believe that the data presented is accurate in all material respects. This report is designed in a manner that we believe necessary to enhance your understanding of the District's financial position and activities.

This report is organized into two sections: (1) Introductory and (2) Financial. The Introductory section offers general information about the District's organization and current District activities and reports on a summary of significant financial results. The Financial section includes the Independent Auditors' Report, Management's Discussion and Analysis of the District's basic financial statements, and the District's audited basic financial statements with accompanying Notes.

Generally Accepted Accounting Principles (GAAP) require that management provide a narrative introduction, overview and analysis to accompany the financial statements in the form of the Management's Discussion and Analysis (MD&A) section. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The District's MD&A can be found immediately after the Independent Auditor's Report.

District Structure and Leadership

The Cabazon Water District is an independent special district, which operates under the authority of Division 12 of the California Water Code. The District was formed in 1954 and is governed by a five-member Board of Directors, elected at-large from within the District's service area. The General Manager administers the day-to-day operations of the District in accordance with policies and procedures established by the Board of Directors. The District employs one (1) regular employee and three (3) part-time employees organized into two departments. The District's Board of Directors meets each month. Meetings are publicly noticed and citizens are encouraged to attend.

The District provides water service to approximately 1,000 customers within its 7,040 acre service area, located in the eastern portion of Riverside County. The District encompasses the town of Cabazon and some of the unincorporated areas of Riverside County, California.

District Services

Residential customers are approximately 97% of the District's customer base and consume approximately 90% of the water produced annually by the District. The District currently has a total of four groundwater wells with a maximum production capacity of 3,160 gallons per minute.

Economic Condition and Outlook

The District office is located in the town of Cabazon in Riverside County. Regional growth has been constrained due to the continuing economic downturn. Future economic development within the region is anticipated to benefit from the proposed construction of a wastewater system and treatment facility by the District in conjunction with Riverside County agencies. The project is currently in the planning stages with initial funding to be provided from loans by the Economic Development Agency.

Internal Control Structure

District management is responsible for the establishment and maintenance of the internal control structure that ensures the assets of the District are protected from loss, theft or misuse. The internal control structure also ensures adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The District's internal control structure is designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived, and (2) the valuation of costs and benefits requires estimates and judgments by management.

Budgetary Control

The District Board of Directors annually adopts an operating and capital budget prior to the new fiscal year. The budget authorizes and provides the basis for reporting and control of financial operations and accountability for the District's enterprise operations and capital projects. The budget and reporting treatment applied to the District is consistent with the accrual basis of accounting and the financial statement basis.

Investment Policy

The Board of Directors has adopted an investment policy that conforms to state law, District ordinance and resolutions, prudent money management, and the "prudent person" standards. The objective of the Investment Policy is safety, liquidity and yield. District funds are invested in the State Treasurer's Local Agency Investment Fund, and institutional savings and checking accounts.

Water Rates and District Revenues

District policy direction ensures that all revenues from user charges and surcharges generated from District customers must support all District operations including capital project funding. Accordingly, water rates are reviewed on an annual basis. Water rates are user charges imposed on customers for services and are the primary component of the District's revenue. Water rates are composed of a commodity (usage) charge and a fixed meter standby charge.

Audit and Financial Reporting

State Law and debt covenants require the District to obtain an annual audit of its financial statements by an independent certified public accountant. The accounting firm of Charles Z. Fedak & Company, CPAs has conducted the audit of the District's financial statements. Their unmodified Independent Auditor's Report appears in the Financial Section.

Other References

More information is contained in the Management’s Discussion and Analysis and the Notes to the Basic Financial Statements found in the Financial Section of the report.

Acknowledgements

Preparation of this report was accomplished by the combined efforts of District staff. We appreciate the dedicated efforts and professionalism that these staff members contribute to the District. We would also like to thank the members of the Board of Directors for their continued support in planning and implementation of the Cabazon Water District’s fiscal policies.

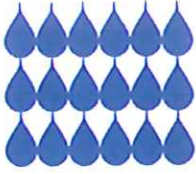
Respectfully submitted,

Calvin Louie
General Manager

< Page Intentionally Left Blank >

Financial Section





Charles Z. Fedak, CPA, MBA
Christopher J. Brown, CPA

Charles Z. Fedak & Company

Certified Public Accountants
An Accountancy Corporation

6081 Orange Avenue
Cypress, California 90630
(714) 527-1818
FAX (714) 527-9154
EMAIL czfco@czfcpa.com
WEB www.czfcpa.com

Independent Auditor's Report

Board of Directors
Cabazon Water District
Cabazon, California

Report on the Financial Statements

We have audited the accompanying financial statements of the Cabazon Water District (District) as of and for the years ended June 30, 2014 and 2013, and the related notes to the financial statements, which collectively comprise the District's basic financial statements 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 from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audits. We conducted our audits 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; and the State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from 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 the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Cabazon Water District, as of June 30, 2014 and 2013, and the respective changes in financial position, and, where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Independent Auditor's Report, continued

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information on pages 6 through 10 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 basic 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 of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audits of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audits were conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The introductory section on pages 1 through 3, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 4, 2015, on our consideration of the 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Charles Z. Fedak & Company, CPAs - An Accountancy Corporation
Cypress, California
June 4, 2015

Cabazon Water District
Management's Discussion and Analysis
For the Fiscal Years Ended June 30, 2014 and 2013

The following Management's Discussion and Analysis (MD&A) of activities and financial performance of the Cabazon Water District (District) provides an introduction to the financial statements of the District for the fiscal years ended June 30, 2014 and 2013. We encourage readers to consider the information presented here in conjunction with the transmittal letter in the Introductory Section and with the basic financial statements and related notes, which follow this section.

Financial Highlights

- The District's net position increased 3.68% or \$195,590 to \$5,504,050 in fiscal year 2014. In 2013, the District's net position increased 2.28% or \$118,447 to \$5,308,460.
- The District's operating revenues increased 14.17% or \$173,338 in fiscal year 2014, primarily due to a \$256,796 increase in water consumption sales that was offset by a \$94,580 decrease in facility fees. In fiscal year 2013, the District's operating revenues increased 18.88% or \$194,331 primarily due to a \$226,840 increase in water consumption sales that was offset by a \$25,790 decrease in facility fees.
- The District's operating expenses increased 19.84% or \$166,410 in 2014, primarily due to increases in pumping and water treatment of \$13,333, customer accounts of \$12,318, and general and administrative expenses of \$134,479. In 2013, the District's operating expenses increased 7.54% or \$58,776, primarily due to increases in pumping and water treatment expenses of \$35,858, and Transmission and distribution expense of \$91,019, which was offset by a decrease in general and administrative expenses of \$70,520.

Required Financial Statements

This annual report consists of a series of financial statements. The Statements of Net Position, Statements of Revenues, Expenses and Changes in Net Position, and Statements of Cash Flows provide information about the activities and performance of the District using accounting methods similar to those used by private sector companies.

The Statements of Net Position include all of the District's investments in resources (assets), deferred outflows of resources, the obligations to creditors (liabilities), and deferred inflows of resources. It also provides the basis for computing a rate of return, evaluating the capital structure of the District and assessing the liquidity and financial flexibility of the District. All of the current years' revenue and expenses are accounted for in the Statements of Revenues, Expenses and Changes in Net Position. These statements measure the success of the District's operations over the past years and can be used to determine if the District has successfully recovered all of its costs through its rates and other charges. These statements can also be used to evaluate profitability and credit worthiness. The final required financial statement is the Statements of Cash Flows, which provide information about the District's cash receipts and cash payments during the reporting period. The Statements of Cash Flows report cash receipts, cash payments, and net changes in cash resulting from operations, investing, non-capital financing, and capital and related financing activities, as well as providing answers to such questions as where did cash come from, what was cash used for, and what was the change in cash balance during the reporting period.

Financial Analysis of the District

One of the most important questions asked about the District's finances is, "Is the District better off or worse off as a result of this year's activities?" The Statements of Net Position and the Statements of Revenues, Expenses, and Changes in Net Position report information about the District in a way that helps answer this question. These statements include all assets, deferred outflow, liabilities, and deferred inflows using the *accrual basis of accounting*, which is similar to the accounting used by most private sector companies. All of the current year's revenues and expenses are taken into account regardless of when the cash is received or paid.

Cabazon Water District
Management's Discussion and Analysis, continued
For the Fiscal Years Ended June 30, 2014 and 2013

Financial Analysis of the District, continued

These two statements report the District's *net position* and changes in them. One can think of the District's net position (the difference between assets and deferred outflows, and liabilities and deferred inflows), as one way to measure the District's financial health, or *financial position*. Over time, *increases or decreases* in the District's net position is one indicator of whether its *financial health* is improving or deteriorating. However, one will need to consider other non-financial factors such as changes in economic conditions, population growth, zoning and new or changed government legislation, such as changes in Federal and State water quality standards.

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the basic financial statements. The notes to the basic financial statements can be found on pages 15 through 29.

Statements of Net Position

Condensed Statements of Net Position

	<u>2014</u>	<u>2013</u>	<u>Change</u>
Assets:			
Current assets	\$ 1,324,363	1,320,744	3,619
Non-current assets	-	11,680	(11,680)
Capital assets, net	<u>5,780,614</u>	<u>5,689,137</u>	<u>91,477</u>
Total assets	<u>7,104,977</u>	<u>7,021,561</u>	<u>83,416</u>
Liabilities:			
Current liabilities	197,852	202,976	(5,124)
Non-current liabilities	<u>1,403,075</u>	<u>1,510,125</u>	<u>(107,050)</u>
Total liabilities	<u>1,600,927</u>	<u>1,713,101</u>	<u>(112,174)</u>
Net position:			
Net investment in capital assets	4,270,937	4,075,185	195,752
Restricted for debt service	120,454	252,222	(131,768)
Unrestricted	<u>1,112,659</u>	<u>981,053</u>	<u>131,606</u>
Total net position	<u>\$ 5,504,050</u>	<u>5,308,460</u>	<u>195,590</u>

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets of the District exceeded liabilities by \$5,504,050 and \$5,308,460 as of June 30, 2014 and 2013, respectively.

By far the largest portion of the District's net assets (78% and 77% as of June 30, 2014 and 2013, respectively) reflects the District's investment in capital assets (net of accumulated depreciation) less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to customers within the District's service area; consequently, these assets are *not* available for future spending.

At the end of fiscal years 2014 and 2013, the District showed a positive balance in its unrestricted net assets of \$1,112,659 and \$981,053. See Note 8 for further discussion.

Cabazon Water District
Management's Discussion and Analysis, continued
For the Fiscal Years Ended June 30, 2014 and 2013

Statements of Revenues, Expenses and Changes in Net Position

Condensed Statements of Revenues, Expenses and Changes in Net Position

	<u>2014</u>	<u>2013</u>	<u>Change</u>
Revenues:			
Operating revenues	\$ 1,396,733	1,223,395	173,338
Non-operating revenues	<u>93,050</u>	<u>93,088</u>	<u>(38)</u>
Total revenues	<u>1,489,783</u>	<u>1,316,483</u>	<u>173,300</u>
Expenses:			
Operating expenses	1,005,205	838,795	166,410
Depreciation	261,204	265,503	(4,299)
Non-operating expenses	<u>49,822</u>	<u>93,738</u>	<u>(43,916)</u>
Total expenses	<u>1,316,231</u>	<u>1,198,036</u>	<u>118,195</u>
Net income before capital contributions	173,552	118,447	55,105
Capital contributions	<u>22,038</u>	<u>-</u>	<u>22,038</u>
Change in net position	195,590	118,447	77,143
Net position, beginning of year	<u>5,308,460</u>	<u>5,190,013</u>	<u>118,447</u>
Net position, end of year	<u>\$ 5,504,050</u>	<u>5,308,460</u>	<u>195,590</u>

The statements of revenues, expenses and changes in net assets show how the District's net position changed during the fiscal years. In the case of the District, net position increased by \$195,590 and increased by \$118,447 for the fiscal years ended June 30, 2014 and 2013, respectively.

A closer examination of the sources of changes in net assets reveals that:

The District's net position increased 3.68% or \$195,590 to \$5,504,050 in fiscal year 2014. In 2013, the District's net position increased 2.28% or \$118,447 to \$5,308,460.

The District's operating revenues increased 14.17% or \$173,338 in fiscal year 2014, primarily due to a \$256,796 increase in water consumption sales that was offset by a \$94,580 decrease in facility fees. In fiscal year 2013, the District's operating revenues increased 18.88% or \$194,331 primarily due to a \$226,840 increase in water consumption sales that was offset by a \$25,790 decrease in facility fees.

The District's operating expenses increased 19.84% or \$166,410 in 2014, primarily due to increases in pumping and water treatment of \$13,333, customer accounts of \$12,318, and general and administrative expenses of \$134,479. In 2013, the District's operating expenses increased 7.54% or \$58,776, primarily due to increases in pumping and water treatment expenses of \$35,858, and Transmission and distribution expense of \$91,019, which was offset by a decrease in general and administrative expenses of \$70,520.

Capital Asset Administration

At the end of fiscal year 2014 and 2013, the District's investment in capital assets amounted to \$5,780,614 and \$5,689,137 (net of accumulated depreciation), respectively. This investment in capital assets includes land, transmission and distribution systems, wells, tanks, reservoirs, pumps, buildings and structures, equipment, vehicles and construction-in-process, etc. Major capital assets additions during the year include improvements to the transmission and distribution system and source of supply.

Cabazon Water District
Management's Discussion and Analysis, continued
For the Fiscal Years Ended June 30, 2014 and 2013

Capital Asset Administration, continued

Changes in capital asset amounts for 2014 were as follows:

	<u>Balance 2013</u>	<u>Additions</u>	<u>Transfers/ Deletions</u>	<u>Balance 2014</u>
Capital assets:				
Non-depreciable assets	\$ 454,295	224,911	(254,365)	424,841
Depreciable assets	9,219,083	382,135	-	9,601,218
Accumulated depreciation	<u>(3,984,241)</u>	<u>(261,204)</u>	-	<u>(4,245,445)</u>
Total capital assets, net	<u>\$ 5,689,137</u>	<u>345,842</u>	<u>(254,365)</u>	<u>5,780,614</u>

Changes in capital asset amounts for 2013 were as follows:

	<u>Balance 2012</u>	<u>Additions</u>	<u>Transfers/ Deletions</u>	<u>Balance 2013</u>
Capital assets:				
Non-depreciable assets	\$ 409,548	345,716	(300,969)	454,295
Depreciable assets	8,901,012	318,071	-	9,219,083
Accumulated depreciation	<u>(3,718,738)</u>	<u>(265,503)</u>	-	<u>(3,984,241)</u>
Total capital assets, net	<u>\$ 5,591,822</u>	<u>398,284</u>	<u>(300,969)</u>	<u>5,689,137</u>

Debt Administration

Changes in long-term debt amounts for 2014 were as follows:

	<u>Balance 2013</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance 2014</u>
Long-term debt:				
Loans payable	\$ 1,613,952	-	(104,275)	1,509,677
Total loans payable	<u>\$ 1,613,952</u>	<u>-</u>	<u>(104,275)</u>	<u>1,509,677</u>

Changes in long-term debt amounts for 2013 were as follows:

	<u>Balance 2012</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance 2013</u>
Long-term debt:				
Loans payable	\$ 1,267,716	787,309	(441,073)	1,613,952
Total loans payable	<u>\$ 1,267,716</u>	<u>787,309</u>	<u>(441,073)</u>	<u>1,613,952</u>

Conditions Affecting Current Financial Position

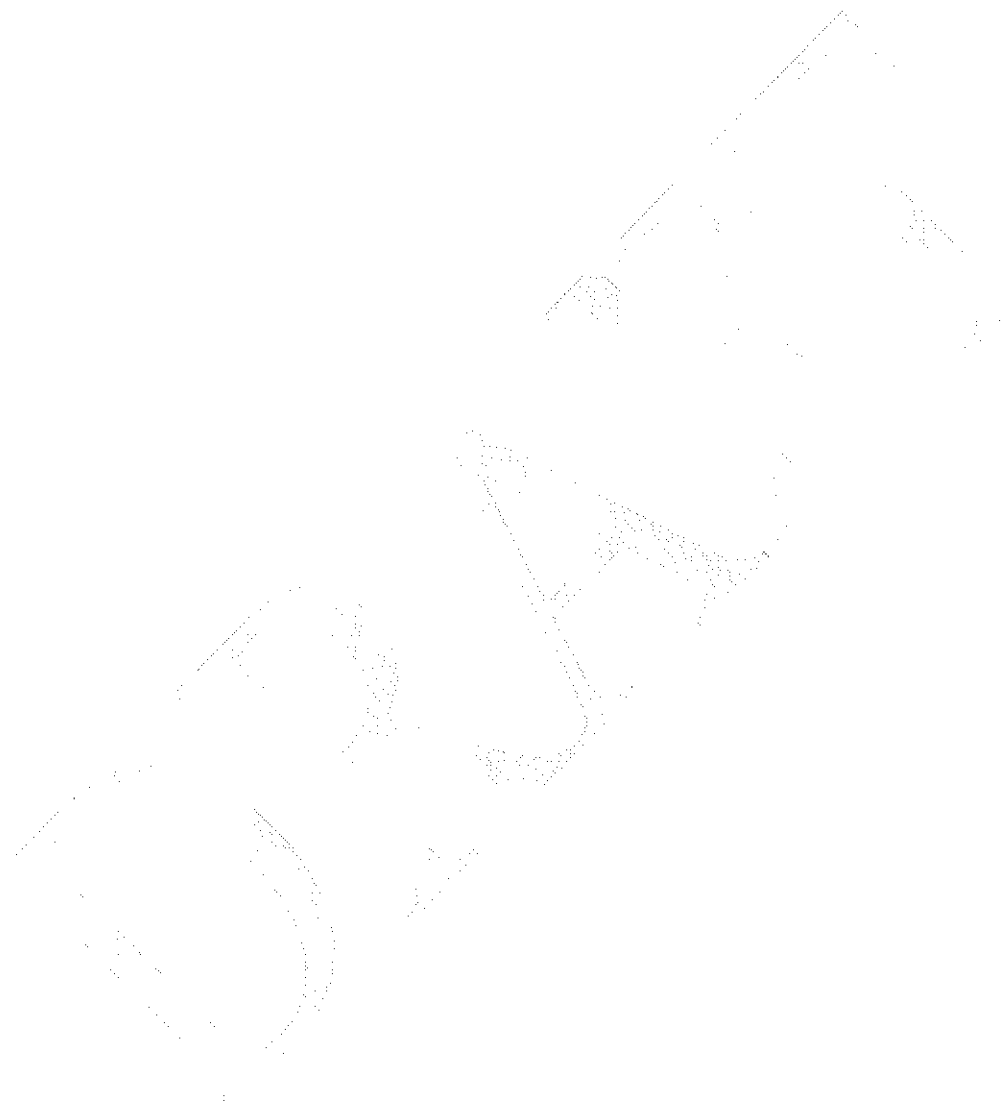
Management is unaware of any conditions which could have a significant impact on the District's current financial position, net assets or operating results in terms of past, present and future.

Cabazon Water District
Management's Discussion and Analysis, continued
For the Fiscal Years Ended June 30, 2014 and 2013

Requests for Information

This financial report is designed to provide the District's funding sources, customers, stakeholders and other interested parties with an overview of the District's financial operations and financial condition. Should the reader have questions regarding the information included in this report or wish to request additional financial information, please contact the District's General Manager at 14618 Broadway Street, P.O. Box 297, Cabazon, California 92230.

Basic Financial Statements



Cabazon Water District
Statements of Net Position
June 30, 2014 and 2013

	2014	2013
Current assets:		
Cash and cash equivalents (note 2)	\$ 939,167	821,211
Cash and cash equivalents – restricted (note 2)	120,454	252,222
Accrued interest receivable	370	304
Accounts receivable – water sales, net (note 3)	138,275	141,335
Property taxes and assessments receivable	14,833	16,081
Note receivable (note 4)	11,680	9,159
Materials and supplies inventory	88,632	70,888
Prepaid and other assets	10,952	9,544
	<u>1,324,363</u>	<u>1,320,744</u>
Non-current assets:		
Note receivable – long-term (note 4)	-	11,680
Capital assets – non-depreciable (note 5)	424,841	454,295
Capital assets, net (note 5)	5,355,773	5,234,842
	<u>5,780,614</u>	<u>5,700,817</u>
Total non-current assets	<u>5,780,614</u>	<u>5,700,817</u>
Total assets	<u>7,104,977</u>	<u>7,021,561</u>
Current liabilities:		
Accounts payable and accrued expenses	52,375	59,609
Accrued wages and related payables	7,677	5,000
Customer advances and deposits	13,356	17,974
Accrued interest payable on long-term debt	8,120	8,807
Long-term liabilities – due within one year:		
Compensated absences (note 6)	9,722	7,759
Loans payable (note 7)	106,602	103,827
	<u>197,852</u>	<u>202,976</u>
Total current liabilities	<u>197,852</u>	<u>202,976</u>
Non-current liabilities:		
Long-term liabilities – due in more than one year:		
Loans payable (note 7)	1,403,075	1,510,125
	<u>1,403,075</u>	<u>1,510,125</u>
Total non-current liabilities	<u>1,403,075</u>	<u>1,510,125</u>
Total liabilities	<u>1,600,927</u>	<u>1,713,101</u>
Net position: (note 8)		
Net investment in capital assets	4,270,937	4,075,185
Restricted	120,454	252,222
Unrestricted	1,112,659	981,053
	<u>5,504,050</u>	<u>5,308,460</u>
Total net position	<u>\$ 5,504,050</u>	<u>5,308,460</u>

See accompanying notes to the basic financial statements

Cabazon Water District
Statements of Revenues, Expenses and Changes in Net Position
For the Fiscal Years Ended June 30, 2014 and 2013

	2014	2013
Operating revenues:		
Water consumption sales	\$ 1,242,957	986,161
Connection fees	2,400	2,880
Standby fees	103,744	101,416
Facility fees	8,020	102,600
Other charges	39,612	30,338
Total operating revenues	1,396,733	1,223,395
Operating expenses:		
Pumping and water treatment	120,108	106,775
Transmission and distribution	269,391	263,111
Customer accounts	37,313	24,995
General and administrative	578,393	443,914
Total operating expenses	1,005,205	838,795
Operating income before depreciation and amortization	391,528	384,600
Depreciation	(261,204)	(265,503)
Operating income	130,324	119,097
Non-operating revenue (expense)		
Property taxes	57,141	58,704
Rental income – cellular antennas	29,541	29,104
Investment earnings	6,368	5,280
Interest expense – long-term debt	(32,870)	(33,589)
Other non-operating expense, net	(16,952)	(60,149)
Total non-operating revenues (expenses), net	43,228	(650)
Net income before capital contributions	173,552	118,447
Capital contributions		
Contributed capital assets	22,038	-
Change in net position	195,590	118,447
Net position, beginning of year	5,308,460	5,190,013
Net position, end of year	\$ 5,504,050	5,308,460

See accompanying notes to the basic financial statements

Cabazon Water District
Statements of Cash Flows
For the Fiscal Years Ended June 30, 2014 and 2013

	2014	2013
Cash flows from operating activities:		
Cash receipts from customers for water sales	\$ 1,300,590	1,099,364
Proceeds from standby fees	103,744	101,416
Cash paid to employees for salaries and wages	(167,813)	(133,530)
Cash paid to vendors and suppliers for materials and services	(876,090)	(789,748)
Net cash provided by operating activities	360,431	277,502
Cash flows from non-capital financing activities:		
Proceeds from rental income – cellular antennas	29,541	29,104
Proceeds from property taxes	58,389	57,539
Net cash provided by non-capital financing activities	87,930	86,643
Cash flows from capital and related financing activities:		
Acquisition and construction of capital assets	(352,681)	(362,817)
Proceeds from capital contributions	22,038	-
Proceeds from issuance of debt	-	787,309
Principal paid on long-term debt	(104,275)	(441,073)
Interest paid on long-term debt	(32,870)	(31,474)
Net cash used in capital and related financing activities	(467,788)	(48,055)
Cash flows from investing activities:		
Interest earnings	5,615	5,374
Net cash provided by investing activities	5,615	5,374
Net increase (decrease) in cash and cash equivalents	(13,812)	321,464
Cash and cash equivalents, beginning of year	1,073,433	751,969
Cash and cash equivalents, end of year	\$ 1,059,621	1,073,433
Reconciliation of cash and cash equivalents to statements of financial position:		
Cash and cash equivalents	\$ 939,167	821,211
Restricted assets – cash and cash equivalents	120,454	252,222
Total cash and cash equivalents	\$ 1,059,621	1,073,433

Continued on next page

See accompanying notes to the basic financial statements

Cabazon Water District
Statements of Cash Flows, continued
For the Fiscal Years Ended June 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Reconciliation of operating income (loss) to net cash provided by operating activities:		
Operating income (loss)	\$ <u>130,324</u>	<u>119,097</u>
Adjustments to reconcile operating loss to net cash provided by operating activities:		
Depreciation	261,204	265,503
Other non-operating	(16,952)	(60,149)
Changes in assets and liabilities:		
(Increase) decrease in assets:		
Accounts receivable – water sales and services, net	3,060	(22,615)
Note receivable	9,159	8,935
Materials and supplies inventory	(17,744)	2,996
Prepaid and other assets	(1,408)	(3,512)
Increase (decrease) in liabilities:		
Accounts payable and accrued expenses	(7,234)	(39,587)
Accrued wages and related payables	2,677	(271)
Compensated absences	1,963	5,427
Customer advances and deposits	(4,618)	1,678
Total adjustments	<u>230,107</u>	<u>158,405</u>
Net cash provided by operating activities	<u>\$ 360,431</u>	<u>277,502</u>
Non-cash investing, capital and financing transactions:		
Change in fair-market value of funds deposited with LAIF	<u>\$ 17</u>	<u>(325)</u>

See accompanying notes to the basic financial statements

Cabazon Water District
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2014 and 2013

(1) Reporting Entity and Summary of Significant Accounting Policies

A. Organization and Operations of the Reporting Entity

The Cabazon Water District (District) was formed on May 21, 1954, and provides potable water and water services within a 7,040 acre service area between the cities of Beaumont and Palm Springs within the County of Riverside. The District is governed by a five-member Board of Directors who serve four year terms.

B. Basis of Accounting and Measurement Focus

The District reports its activities as an enterprise fund, which is used to account for operations that are financed and operated in a manner similar to a private business enterprise, where the intent of the District is that the costs of providing water to its service area on a continuing basis be financed or recovered primarily through user charges (water sales), capital grants and similar funding. Revenues and expenses are recognized on the full accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned and expenses are recognized in the period incurred, regardless of when the related cash flows take place.

Operating revenues and expenses, such as water sales and water purchases, result from exchange transactions associated with the principal activity of the District. Exchange transactions are those in which each party receives and gives up essentially equal values. Management, administration and depreciation expenses are also considered operating expenses. Other revenues and expenses not included in the above categories are reported as non-operating revenues and expenses.

C. Financial Reporting

The District's basic financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP), as applied to enterprise funds. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District solely operates as a special-purpose government which means it is only engaged in business-type activities; accordingly, activities are reported in the District's proprietary fund.

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position

1. Use of Estimates

The preparation of the basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported changes in net assets during the reporting period. Actual results could differ from those estimates.

2. Cash and Cash Equivalents

Substantially all of the District's cash is invested in interest bearing accounts. The District considers all highly liquid investments with a maturity of three months or less at the time of purchase to be cash equivalents.

Cabazon Water District
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2014 and 2013

(1) Reporting Entity and Summary of Significant Accounting Policies, continued

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position, continued

3. Investments

Changes in fair value that occur during a fiscal year are recognized as investment income reported for that fiscal year. Investment income includes interest earnings, changes in fair value, and any gains or losses realized upon the liquidation or sale of investments.

4. Accounts Receivable and Allowance for Uncollectible Accounts

The District extends credit to customers in the normal course of operations. When management deems customer accounts uncollectible, the District uses the allowance method for the reservation and write-off of those accounts.

5. Property Taxes and Assessments

The County of Riverside Assessor's Office assesses all real and personal property within the County each year. The County of Riverside Tax Collector's Office bills and collects the District's share of property taxes and assessments. In 1993, the County adopted the alternative method of secured property tax apportionment available under Chapter 3, Part 8, Division 1 (commencing section 4701) of the Revenue and Taxation Code of the State (also known as the "Teeter Plan"). This alternative method provides for funding each taxing entity included in the Teeter Plan with its total secured property taxes during the year the taxes are levied, including any amount uncollected at fiscal year-end. Under this plan, the County assumes an obligation under a debenture or similar demand obligation to advance funds to cover expected delinquencies, and by such financing, Cabazon Water District receives the full amount of secured property taxes levied each year and therefore, no longer experiences delinquent taxes. Property tax in California is levied in accordance with Article 13A of the State Constitution at one percent (1%) of countywide assessed valuations.

Property taxes receivable at year-end are related to property taxes collected by the County of Riverside, which have not been credited to the District's cash balance as of June 30. The property tax calendar is as follows:

Lien date	March 1
Levy date	July 1
Due dates	November 1 and March 1
Collection dates	December 10 and April 10

6. Materials and Supplies Inventory

Materials and supplies inventory consists primarily of water meters, pipe and pipefittings for construction and repair to the District's water transmission and distribution system. Inventory is valued at cost using a first-in, first-out cost method. Inventory items are charged to expense at the time that individual items are withdrawn from inventory or consumed.

7. Prepaid Expenses

Certain payments to vendors reflect costs or deposits applicable to future accounting periods and are recorded as prepaid items in the basic financial statements.

Cabazon Water District
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2014 and 2013

(1) Reporting Entity and Summary of Significant Accounting Policies, continued

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position, continued

8. Capital Assets

Capital assets acquired and/or constructed are capitalized at historical cost. District policy has set the capitalization threshold for reporting capital assets at \$1,000. Donated assets are recorded at estimated fair market value at the date of donation. Upon retirement or other disposition of capital assets, the cost and related accumulated depreciation are removed from the respective balances and any gains or losses are recognized. Depreciation is recorded on a straight-line basis over the estimated useful lives of the assets as follows:

- Transmission and distribution mains – 15 to 40 years
- Reservoirs and tanks – 10 to 40 years
- Wells – 10 to 30 years
- Buildings and structures – 5 to 40 years
- Office furniture and equipment – 5 to 10 years
- Tools and equipment – 7 to 20 years
- Vehicles – 5 years

9. Compensated Absences

The District's policy is to permit employees to accumulate earned vacation up to a total of 240 hours with amounts exceeding the limit being paid out as part of the employee's regular compensation. Upon termination of employment, employees are paid all unused vacation and forfeit any unused sick time.

10. Net Position

The District follows the financial reporting requirements of the GASB and reports net position under the following classifications:

- *Net Investment in Capital Assets Component of Net Position* – This component of net position consists of capital assets, net of accumulated depreciation, and reduced by any debt outstanding against the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt is included in this component of net position
- *Restricted Component of Net Position* – This component of net position consists of assets that have restrictions placed upon their use by external constraints imposed either by creditors (debt covenants), grantors, contributors, or laws and regulations of other governments or constraints imposed by law through enabling legislation.
- *Unrestricted Component of Net Position* – This component of net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of the net investment in capital assets or restricted component of net position.

Cabazon Water District
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2014 and 2013

(1) Reporting Entity and Summary of Significant Accounting Policies, continued

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position, continued

11. Water Sales

Water sales are billed on a monthly cyclical basis. Estimated unbilled water revenue through June 30 has been accrued at year-end.

12. Capital Contributions

Capital contributions represent cash and capital asset additions contributed to the District by property owners, granting agencies, or real estate developers desiring services that require capital expenditures, or capacity commitment.

13. Budgetary Policies

The District adopts an annual non-appropriated budget for planning, control, and evaluation purposes. Budgetary control and evaluation are affected by comparisons of actual revenues and expenses with planned revenues and expenses for the period. Encumbrance accounting is not used to account for commitments related to unperformed contracts for construction and services.

(2) Cash and Investments

Cash and investments as of June 30, are classified in the accompanying financial statements as follows:

	2014	2013
Cash and cash equivalents	\$ 939,167	821,211
Restricted – cash and cash equivalents	120,454	252,222
Total	\$ 1,059,621	1,073,433

Cash and investments as of June 30, consist of the following:

	2014	2013
Cash on hand	\$ 100	5,363
Deposits with bank	323,450	336,560
Investments	736,071	731,510
Total	\$ 1,059,621	1,073,433

As of June 30, the District's authorized deposits had the following maturities:

	2014	2013
Deposits held with California Local Agency Investment Fund (LAIF)	232 days	278 days

Investments Authorized by the California Government Code and the District's Investment Policy

The table below identifies the investment types that are authorized by the District in accordance with the California Government Code (or the District's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the District's investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk.

Cabazon Water District
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2014 and 2013

(2) Cash and Investments, continued

Investments Authorized by the California Government Code and the District's Investment Policy, continued

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
U.S. Treasury obligations	5 years	None	None
Federal agency and bank obligations	5 years	None	None
Certificates-of-deposit (negotiable or placed)	5 years	30%	10%
Commercial paper (prime)	270 days	10%	10%
Money market mutual funds	N/A	20%	None
State and local bonds, notes and warrants	N/A	None	None
California Local Agency Investment Fund (LAIF)	N/A	None	None

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as LAIF).

The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies.

Of the bank balances, up to \$250,000 as of June 30, 2014 and 2013 is federally insured and the remaining balance is collateralized in accordance with the Code; however, the collateralized securities are not held in the District's name.

Investment in State Investment Pool

The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the District's investment in this pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

Cabazon Water District
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2014 and 2013

(2) Cash and Investments, continued

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the District can manage its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio matures or comes close to maturity evenly over time as necessary to provide for cash flow requirements and liquidity needed for operations. Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity date:

Maturities of investments at June 30, 2014 consisted of the following:

<u>Investment Type</u>	<u>Total</u>	<u>Remaining maturity 12 months or less</u>
Local Agency Investment Fund (LAIF)	\$ 670,213	670,213
Money market funds	238	238
Held by bond trustee:		
Money market funds	65,620	65,620
	<u>\$ 736,071</u>	<u>736,071</u>

Maturities of investments at June 30, 2013 consisted of the following:

<u>Investment Type</u>	<u>Total</u>	<u>Remaining maturity 12 months or less</u>
Local Agency Investment Fund (LAIF)	\$ 668,647	668,647
Money market funds	238	238
Held by bond trustee:		
Money market funds	62,625	62,625
	<u>\$ 731,510</u>	<u>731,510</u>

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code, the District's investment policy, or debt agreements, and the actual rating as of year-end for each investment type.

Concentration of Credit Risk

The District's investment policy contains no limitations on the amounts that can be invested in any one issuer as beyond that stipulated by the California Government Code. There were no investments in any one issuer (other than for U.S. Treasury securities, mutual funds, and external investment pools) that represent 5% or more of total District's investments as of June 30, 2014 and 2013.

Cabazon Water District
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2014 and 2013

(2) Cash and Investments, continued

Concentration of Credit Risk, continued

Credit ratings of investments as of June 30 2014, were as follows:

<u>Investment Type</u>	<u>Total</u>	<u>Minimum legal rating</u>	<u>Rating as of year-end AAA</u>	<u>Not Rated</u>
Local Agency Investment Fund (LAIF)	\$ 670,213	N/A	-	670,213
Money market funds	238	AAA	238	-
Held by bond trustee:				
Money market funds	65,620	AAA	65,620	-
	<u>\$ 736,071</u>		<u>65,858</u>	<u>670,213</u>

Credit ratings of investments as of June 30 2013, were as follows:

<u>Investment Type</u>	<u>Total</u>	<u>Minimum legal rating</u>	<u>Rating as of year-end AAA</u>	<u>Not Rated</u>
Local Agency Investment Fund (LAIF)	\$ 668,647	N/A	-	668,647
Money market funds	238	AAA	238	-
Held by bond trustee:				
Money market funds	62,625	AAA	62,625	-
	<u>\$ 731,510</u>		<u>62,863</u>	<u>668,647</u>

(3) Accounts Receivable

Water Sales and Services, Net

The balance at June 30, consists of the following:

	<u>2014</u>	<u>2013</u>
Accounts receivable - water sales and services	\$ 165,146	161,193
Allowance for uncollectable accounts	(26,871)	(19,858)
	<u>\$ 138,275</u>	<u>141,335</u>

(4) Note Receivable

Note Receivable – Beaumont Concrete Company

In 1995, the District entered into an agreement with the Beaumont Concrete Company regarding contributions to a Water System Improvement Project and for the acquisition of a parcel of land. Terms of the agreement provide that the District will receive annual principal, and interest payments at the rate of 2.50%, maturing June 1, 2015. These funds are obtained through standby fees collected by the County of Riverside as a portion of Current Secured Taxes and Assessments. Standby fees applied to principal were \$9,159 and \$8,935 at June 30, 2014 and 2013, respectively.

Cabazon Water District
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2014 and 2013

(4) Note Receivable, continued

Note Receivable – Beaumont Concrete Company, continued

The change in note receivable for 2014 is as follows:

	<u>Balance 2013</u>	<u>Principal Payments</u>	<u>Balance 2014</u>
Beaumont Concrete Company	\$ 20,839	(9,159)	11,680
Total long-term debt	20,839	<u>(9,159)</u>	11,680
Less current portion	<u>(9,159)</u>		<u>(11,680)</u>
Total non-current	<u>\$ 11,680</u>		<u>-</u>

The change in note receivable for 2012 is as follows:

	<u>Balance 2012</u>	<u>Principal Payments</u>	<u>Balance 2013</u>
Beaumont Concrete Company	\$ 29,774	(8,935)	20,839
Total long-term debt	29,774	<u>(8,935)</u>	20,839
Less current portion	<u>(8,935)</u>		<u>(9,159)</u>
Total non-current	<u>\$ 20,839</u>		<u>11,680</u>

Note receivable amounts at June 30, are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 11,680	269	11,949
Total	11,680	<u>269</u>	<u>11,949</u>
Less current portion	<u>(11,680)</u>		
Total non-current	<u>\$ -</u>		

Cabazon Water District
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2014 and 2013

(5) Capital Assets

Changes in capital assets for 2014 were as follows:

	<u>Balance 2013</u>	<u>Additions/ Transfers</u>	<u>Deletions/ Transfers</u>	<u>Balance 2014</u>
Non-depreciable assets:				
Land	\$ 409,548	-	-	409,548
Construction-in-process	44,747	224,911	(254,365)	15,293
Total non-depreciable assets	<u>454,295</u>	<u>224,911</u>	<u>(254,365)</u>	<u>424,841</u>
Depreciable assets:				
Transmission and distribution mains	7,617,855	106,355	-	7,724,210
Source of supply	1,140,422	269,566	-	1,409,988
Tools and equipment	118,016	-	-	118,016
Buildings and structures	135,535	4,825	-	140,360
Office furniture and equipment	105,767	1,389	-	107,156
Vehicles	90,456	-	-	90,456
Intangible plant	11,032	-	-	11,032
Total depreciable assets	<u>9,219,083</u>	<u>382,135</u>	<u>-</u>	<u>9,601,218</u>
Accumulated depreciation:				
Transmission and distribution mains	(3,303,699)	(186,314)	-	(3,490,013)
Source of supply	(293,032)	(56,504)	-	(349,536)
Tools and equipment	(108,704)	(2,378)	-	(111,082)
Buildings and structures	(95,780)	(3,713)	-	(99,493)
Office furniture and equipment	(101,794)	(1,898)	-	(103,692)
Vehicles	(71,062)	(10,147)	-	(81,209)
Intangible plant	(10,170)	(250)	-	(10,420)
Total accumulated depreciation	<u>(3,984,241)</u>	<u>(261,204)</u>	<u>-</u>	<u>(4,245,445)</u>
Total depreciable assets, net	<u>5,234,842</u>	<u>120,931</u>	<u>-</u>	<u>5,355,773</u>
Total capital assets, net	<u>\$ 5,689,137</u>			<u>5,780,614</u>

Major capital assets additions during the year include improvements to the transmission and distribution system and source of supply.

Cabazon Water District
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2014 and 2013

(5) Capital Assets, continued

Changes in capital assets for 2013 were as follows:

	<u>Balance 2012</u>	<u>Additions/ Transfers</u>	<u>Deletions/ Transfers</u>	<u>Balance 2013</u>
Non-depreciable assets:				
Land	\$ 409,548	-	-	409,548
Construction-in-process	-	345,716	(300,969)	44,747
Total non-depreciable assets	<u>409,548</u>	<u>345,716</u>	<u>(300,969)</u>	<u>454,295</u>
Depreciable assets:				
Transmission and distribution mains	7,588,055	29,800	-	7,617,855
Source of supply	859,915	280,507	-	1,140,422
Tools and equipment	118,016	-	-	118,016
Buildings and structures	135,535	-	-	135,535
Office furniture and equipment	103,388	2,379	-	105,767
Vehicles	85,071	5,385	-	90,456
Intangible plant	11,032	-	-	11,032
Total depreciable assets	<u>8,901,012</u>	<u>318,071</u>	<u>-</u>	<u>9,219,083</u>
Accumulated depreciation:				
Transmission and distribution mains	(3,111,612)	(192,087)	-	(3,303,699)
Source of supply	(244,994)	(48,038)	-	(293,032)
Tools and equipment	(106,326)	(2,378)	-	(108,704)
Buildings and structures	(92,188)	(3,592)	-	(95,780)
Office furniture and equipment	(95,636)	(6,158)	-	(101,794)
Vehicles	(58,305)	(12,757)	-	(71,062)
Intangible plant	(9,677)	(493)	-	(10,170)
Total accumulated depreciation	<u>(3,718,738)</u>	<u>(265,503)</u>	<u>-</u>	<u>(3,984,241)</u>
Total depreciable assets, net	<u>5,182,274</u>	<u>52,568</u>	<u>-</u>	<u>5,234,842</u>
Total capital assets, net	<u>\$ 5,591,822</u>			<u>5,689,137</u>

Major capital assets additions during the year include improvements to the transmission and distribution system and source of supply.

(6) Compensated Absences

The changes in compensated absence balances at June 30, were as follows:

	<u>Balance 2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 2014</u>
\$	<u>7,759</u>	<u>9,386</u>	<u>(7,423)</u>	<u>9,722</u>
	<u>Balance 2012</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 2013</u>
\$	<u>2,332</u>	<u>7,639</u>	<u>(2,212)</u>	<u>7,759</u>

Cabazon Water District
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2014 and 2013

(7) Long-Term Debt

Changes in long-term debt in 2014 were as follows:

	<u>Balance 2013</u>	<u>Additions</u>	<u>Principal Payments</u>	<u>Balance 2014</u>
1993 Calif. Dept. of Water Resources Loan - E58416	\$ 532,541	-	(34,148)	498,393
Zions First National Bank	781,411	-	(70,127)	711,284
Riverside County Economic Development Agency	300,000	-	-	300,000
Total long-term debt	1,613,952	-	(104,275)	1,509,677
Less current portion	(103,827)			(106,602)
Total non-current	\$ 1,510,125			1,403,075

Changes in long-term debt in 2013 were as follows:

	<u>Balance 2012</u>	<u>Additions</u>	<u>Principal Payments</u>	<u>Balance 2013</u>
1993 Calif. Dept. of Water Resources Loan - E58416	\$ 565,736	-	(33,195)	532,541
1993 Calif. Dept. of Water Resources Loan - E62039	401,980	-	(401,980)	-
Zions First National Bank	-	787,309	(5,898)	781,411
Riverside County Economic Development Agency	300,000	-	-	300,000
Total long-term debt	1,267,716	787,309	(441,073)	1,613,952
Less current portion	(144,453)			(103,827)
Total non-current	\$ 1,123,263			1,510,125

Loans Payable

1993 California Dept. of Water Resources Loan – E58416

In 1993 the Cabazon Water District contracted with the California Department of Water Resources for a \$979,860 30-year loan under the 1984 California Safe Drinking Water Bond Law to fund capital improvements in order to comply with the California Safe Drinking Water Standards. Terms of the loan call for monthly debt service deposits by the District with a trustee. Principal and interest payments of \$24,808 are payable semi-annually on October 1st and April 1st each year at a rate of 2.955%, with the obligation maturing in 2026. Annual debt service requirements on the 1993 California Dept. of Water Resources Loan are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 35,164	14,471	49,635
2016	36,185	13,450	49,635
2017	37,314	12,321	49,635
2018	38,399	11,236	49,635
2019	39,542	10,093	49,635
2020-2024	216,076	32,099	248,175
2025-2026	95,713	3,519	99,232
Total	498,393	97,189	595,582
Less current portion	(35,164)		
Total non-current	\$ 463,229		

Cabazon Water District
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2014 and 2013

(7) Long-Term Debt, continued

Loans Payable

1993 California Dept. of Water Resources Loan – E62039

In 1993 the Cabazon Water District contracted with the California Dept. of Water Resources for a \$1,890,000 20-year loan under the 1988 California Water Conservation Bond Law to assist in financing the construction and upgrade of District transmission mains. Terms of the loan call for monthly debt service deposits by the District with a trustee. Principal and interest payments of \$60,331 are payable semi-annually on October 1st and April 1st each year at a rate of 2.50%, maturing in 2015. In 2013, the District retired the remaining loan balance from proceeds obtained from a financing agreement with Zions First National Bank.

Zions First National Bank

In 2013, the Cabazon Water District entered into a loan agreement with Zions First National Bank in the amount of \$787,309 to refinance the 1993 California Dept. of Water Resources Loan – E62039, and provide funding for the construction and upgrade of District transmission mains. Terms of the loan call for semi-annual debt service payments of principal and interest payable on April 1st and October 1st of each year at a rate of 2.49%, maturing in 2023. Annual debt service requirements on the loan are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 71,438	17,265	88,703
2016	73,228	15,475	88,703
2017	75,062	13,641	88,703
2018	76,942	11,761	88,703
2019	78,870	9,833	88,703
2020-2023	335,744	19,070	354,814
Total	711,284	87,045	798,329
Less current portion	(71,438)		
Total non-current	\$ 639,846		

Riverside County Economic Development Agency

In 1997, the Cabazon Water District contracted with the Riverside County Economic Development Agency for a \$300,000 loan to construct water improvements, in conjunction with MKA Cabazon Partnership Construction Agreement. The agreement calls for a zero interest loan with funds to be repaid with connection fees as development occurs. The unpaid balance has been classified as long-term as no connections are anticipated in 2014.

Cabazon Water District
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2014 and 2013

(8) Net Position

Calculation of net position as of June 30, were as follows:

	<u>2014</u>	<u>2013</u>
Net investment in capital assets:		
Capital assets, net	\$ 5,780,614	5,689,137
Loans payable – current portion	(106,602)	(103,839)
Loans payable – non-current portion	<u>(1,403,075)</u>	<u>(1,510,113)</u>
Total net investment in capital assets	<u>4,270,937</u>	<u>4,075,185</u>
Restricted for debt service	<u>120,454</u>	<u>252,222</u>
Unrestricted:		
Non-spendable unrestricted net position:		
Materials and supplies inventory	88,632	70,888
Prepaid and other assets	<u>10,952</u>	<u>9,544</u>
Total non-spendable unrestricted net position	<u>99,584</u>	<u>80,432</u>
Spendable unrestricted net position is designated as follows:		
Operating reserve	<u>1,013,075</u>	<u>900,621</u>
Total spendable unrestricted net position	<u>1,013,075</u>	<u>900,621</u>
Total unrestricted net position	<u>1,112,659</u>	<u>981,053</u>
Total net position	<u>\$ 5,504,050</u>	<u>5,308,460</u>

(9) Defined Benefit Pension Plan

Plan Description

The District provides pension benefits to all covered employees under the Collective Bargaining Agreement to the Service Employees International Union National Industry Pension Fund. The District's contribution is based on 15% of gross wages. The District's contributions to the Plan were \$26,816 and \$21,594 at June 30, 2014 and 2013, respectively.

(10) Deferred Compensation Savings Plan

401(a) Plan

In 2003, as amended in 2008, the District offered a Profit Sharing 401(a) Plan (Plan), to qualified employees. Participation in the Plan is open to employees who do not meet the eligibility requirements for pension benefits under the terms of a separate collective bargaining agreement. At June 30, 2014 and 2013, the Plan included two participants, respectively. The market value of all assets held in trust by the District's 401(a) Plan at June 30, 2014 and 2013, amounted to \$77,955 and \$71,521, respectively.

Cabazon Water District
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2014 and 2013

(11) Risk Management

The District is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District is insured for a variety of potential exposures. The following is a summary of the insurance policies carried by the District as of June 30, 2014:

- Property: \$1,000,000 with liability limits varying by property type with no deductible.
- Bodily injury and property damage: \$1,000,000 per occurrence and \$3,000,000 in the aggregate.
- Personal and advertising injury: \$1,000,000 per person or organization and \$3,000,000 in the aggregate.
- Professional liability: \$1,000,000 per claim and \$3,000,000 in the aggregate.
- Wrongful acts: \$1,000,000 per claim and \$3,000,000 in the aggregate with a \$1,000 deductible.
- Employment practices liability: \$1,000,000 per claim and \$3,000,000 in the aggregate.
- Employee benefits liability: \$1,000,000 per person and \$3,000,000 in the aggregate.
- Automobile: \$5,000 to \$1,000,000 per occurrence varying by vehicle and ownership status with a \$1,000,000 combined single limit.
- Crime coverage: \$5,000 to \$250,000 limits per occurrence varying by type of infraction.
- Excess liability: \$4,000,000 employer's liability excluded.

(12) Governmental Accounting Standards Board Statements Issued, Not Yet Effective

The Governmental Accounting Standards Board (GASB) has issued several pronouncements prior to June 30, 2014, that has effective dates that may impact future financial presentations.

Governmental Accounting Standards Board Statement No. 68

In June 2012, the GASB issued Statement No. 68 – *Accounting and Financial Reporting for Pensions— an amendment of GASB Statement No. 27*. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions with regard to providing decision-useful information, supporting assessments of accountability and inter-period equity, and creating additional transparency.

This Statement replaces the requirements of Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, as well as the requirements of Statement No. 50, *Pension Disclosures*, as they relate to pensions that are provided through pension plans administered as trusts or equivalent arrangements (hereafter jointly referred to as trusts) that meet certain criteria. The requirements of Statements 27 and 50 remain applicable for pensions that are not covered by the scope of this Statement. The provisions of Statement 68 are effective for fiscal years beginning after June 15, 2014. The impact of the implementation of this Statement to the District's financial statements has not been assessed at this time.

Cabazon Water District
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2014 and 2013

(12) Governmental Accounting Standards Board Statements Issued, Not Yet Effective, continued

Governmental Accounting Standards Board Statement No. 69

In January 2013, the GASB issued Statement No. 69 – *Government Combinations and Disposals of Government Operations*. The objective of this Statement is to provide new accounting and financial reporting standards for government mergers and acquisitions and for government operations that have been transferred or sold. The provisions of this Statement are effective for financial statements for periods beginning after December 15, 2013. The impact of the implementation of this Statement to the District's financial statements has not been assessed at this time.

Governmental Accounting Standards Board Statement No. 71

In November 2013, the GASB issued Statement No. 71 – *Pension Transition for Contributions made Subsequent to the Measurement Date* – an amendment of GASB No. 68. The objective of this statement is to address an issue regarding application of the transition provisions of Statement No. 68, *Accounting and Financial Reporting for Pensions*. The issue relates to amounts associated with contributions, if any, made by state or local government employer or non-employer contributing entity to a defined benefit pension plan after the measurement date of the government's beginning net pension liability. The requirements of this Statement will eliminate the source of a potential significant understatement of restated beginning net position and expense in the first year of implementation of Statement No. 68 in the accrual-basis financial statements of employers and non-employer contributing entities. The provisions of this Statement are required to be applied simultaneously with the provisions of Statement No. 68.

(13) Commitments and Contingencies

Grant Awards

Grant funds received by the District are subject to audit by the grantor agencies. Such audit could lead to requests for reimbursements to the grantor agencies for expenditures disallowed under terms of the grant. Management of the District believes that such disallowances, if any, would not be significant.

Litigation

In the ordinary course of operations, the District is subject to claims and litigation from outside parties. After consultation with legal counsel, the District believes the ultimate outcome of such matters, if any, will not materially affect its financial condition.

(14) Subsequent Events

Events occurring after June 30, 2014 have been evaluated for possible adjustment to the financial statements or disclosure as of June 4, 2015, which is the date the financial statements were available to be issued.

< Page Intentionally Left Blank >

Report on Internal Controls and Compliance





Charles Z. Fedak, CPA, MBA
Christopher J. Brown, CPA

Charles Z. Fedak & Company

Certified Public Accountants
An Accountancy Corporation

6081 Orange Avenue
Cypress, California 90630
(714) 527-1818
FAX (714) 527-9154
EMAIL czfco@czfcpa.com
WEB www.czfcpa.com

Independent Auditor's Report on Internal Controls Over Financial Reporting And on Compliance and Other Matters Based on the Audits of Financial Statements Performed in Accordance with *Government Auditing Standards*

Board of Directors
Cabazon Water District
Cabazon, California

We have audited, in accordance with the 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, the financial statements of the Cabazon Water District (District), as of and for the years June 30, 2014 and 2013, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated June 4, 2015.

Internal Control Over Financial Reporting

In planning and performing our audits of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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 control, such that 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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audits we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, 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 audits, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Independent Auditor's Report on Internal Controls Over Financial Reporting
And on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards*, (continued)**

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the district's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Charles Z. Fedak & Company, CPAs - An Accountancy Corporation

Cypress, California

June 4, 2015

Cabazon Water District

Management Report

June 30, 2014

DRAFT

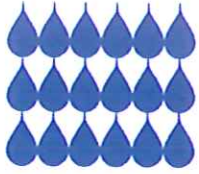
Cabazon Water District

Management Report

Table of Contents

<u>Item</u>	<u>Page No.</u>
General Introduction	1
Summary of Current Year Comments and Recommendations	2
Appendix:	
Audit/Finance Committee Letter	1-3
Schedule of Audit Adjusting Journal Entries	4

DRAFT



Charles Z. Fedak, CPA, MBA
Christopher J. Brown, CPA

Charles Z. Fedak & Company

Certified Public Accountants
An Accountancy Corporation

6081 Orange Avenue
Cypress, California 90630
(714) 527-1818
FAX (714) 527-9154
EMAIL czfco@czfcpa.com
WEB www.czfcpa.com

Board of Directors
Cabazon Water District
Cabazon, California

Dear Members of the Board:

In planning and performing our audits of the financial statements of Cabazon Water District (District) as of and for the year ended June 30, 2014, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing our audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified.

A control 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 combination of deficiencies in internal control, such that 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. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or combination of control deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our comments, all of which have been discussed with the appropriate members of management, are summarized as follows:

Summary of Current Year Comments and Recommendations

Disclosure of Audit Adjustments and Reclassifications

As your external auditor, we assume that the books and records of the District are properly adjusted before the audit begins. In many cases, however, audit adjustments and reclassifications are made in the normal course of the audit process to present the District's financial statements in conformity with accounting principles generally accepted in the United States of America or for comparison purposes with the prior year. For the Board of Directors to gain a full and complete understanding and appreciation of the scope and extent of the audit process we have presented these audit adjustments and reclassifications as an attachment to this letter. There can be very reasonable explanations for situations of having numerous adjustments as well as having no adjustments at all. However, the issue is simply disclosure of the adjustments and reclassifications that were made and to provide the Board of Directors with a better understanding of the scope of the audit.

Management's Response

We have reviewed and approved all of the audit adjustment and reclassification entries provided by the auditor and have entered those entries into the District's accounting system to close-out the District's year-end trial balance.

* * * * *

This report is intended solely for the information and use of management and the Board of Directors of the District. This restriction is not intended to limit the distribution of this letter, which is a matter of public record.

We appreciate the courtesy and cooperation extended to us during our examination. We would be pleased to discuss the contents of this letter with you at your convenience. Please do not hesitate to contact us.

Charles Z. Fedak & Company, CPAs – An Accountancy Corporation
Cypress, California
June 4, 2015

APPENDIX

Cabazon Water District

Audit/Finance Committee Letter

June 30, 2014

DRAFT

Board of Directors
Cabazon Water District
Cabazon, California

We have audited the basic financial statements of the Cabazon Water District (District) for the year ended June 30, 2014. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and OMB Circular A-133), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter dated October 20, 2014. Professional standards also require that we communicate to you the following information related to our audit.

Auditor's Responsibility under United States Generally Accepted Auditing Standards and Government Auditing Standards

As stated in our engagement letter dated October 20, 2014, our responsibility, as described by professional standards, is to express an opinion about whether the basic financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit, we will consider the internal control of the District. Such considerations are solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions was not an objective of our audit.

Generally accepted accounting principles provide for certain required supplementary information (RSI) to supplement the basic financial statements. Our responsibility with respect to the management discussion and analysis, which supplement(s) the basic financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI will not be audited and, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance, we will not express an opinion or provide any assurance on the RSI.

Planned Scope and Timing of the Audit

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involved judgment about the number of transactions examined and the areas tested.

Planned Scope and Timing of the Audit, continued

Our audit included obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the basic financial statements. No new accounting policies were adopted and the application of existing policies was not changed during fiscal year 2015. We noted no transactions entered into by the District during fiscal year 2015 for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the basic financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the basic financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the District's financial statements was:

Management's estimate of the allowance for delinquent/doubtful accounts is based on historical write-offs of past due delinquent/doubtful customer accounts, customer creditworthiness, and calculated assumptions of expected future write-offs. We evaluated the key factors and assumptions used to develop the allowance for delinquent/doubtful accounts in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain basic financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no sensitive disclosures affecting the basic financial statements. The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the basic financial statements taken as a whole.

Disagreements with Management

For the purpose of this letter, a disagreement with management is a financial accounting, reporting or auditing matter, whether or not resolved to our satisfaction, that could be significant to the basic financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representational letter dated June 4, 2015.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's basic financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditor. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the management discussion and analysis, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Conclusion

We appreciate the cooperation extended us by Calvin Louie, General Manager, in the performance of our audit testwork.

We will be pleased to respond to any questions you have about the foregoing. We appreciate the opportunity to continue to be of service to the District.

This report is intended solely for the information and use of the Board of Directors and management and is not intended to be, and should not be, used by anyone other than the specified, parties. This restriction is not intended to limit the distribution of this letter, which is a matter of public record.

Charles Z. Fedak & Company, CPAs – An Accountancy Corporation

Cypress, California
June 4, 2015

**Cabazon Water District
Schedule of Audit Adjusting Journal Entries
For Fiscal Year Ended June 30, 2014**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1			
RJE - To reclassify balance to correct account balances.			
26201	Misc Short Term Liability	1,769.25	
26206	EDA Civic Center		1,769.25
Total		<u><u>1,769.25</u></u>	<u><u>1,769.25</u></u>
Adjusting Journal Entries JE # 2			
To capitalize DHPO construction project.			
14750	Source of Supply- DHPO Intercon	148,010.26	
11999	Accounts Rec - Special Invoice		125,972.43
CZF41000	Contributed Capital		22,037.83
Total		<u><u>148,010.26</u></u>	<u><u>148,010.26</u></u>

DRAFT

To: General Manager (Calvin Louie)

July 31, 2015

Cc: Ellie Lemus, Board Secretary

Cc: Cabazon Water District Board

Request for an Administrative Hearing re: Claims of water theft, shut off notices to 49305 Dale Court and 49300 Blanche Ave.

respond to issues at 49317 Dale court , 49280 Blanche Ave, 49290 Blanche Ave.

Attached is a Doctors letter informing the district the lack of water to my home is detrimental to my (Ernie Saldana) health I am Disabled. I have 3 minor children in the home and 1 disabled adult son. Please do not turn off our water until we can have an opportunity to resolve the issue through the administrative process.



Ernie Saldana



Long Bui



Robert Stephenson



Virginia Stephenson

Beaver Medical Group - Banning Primary Care Center
5957 West Ramsey St. Banning, CA 92220
(951) 845-0313 Fax: (951) 769-2839

July 31, 2015

Patient #: 5573944

Ernie Saldana
P O BOX 1037
CABAZON, CA 92230-1037

July 31, 2015

To Whom It May Concern:

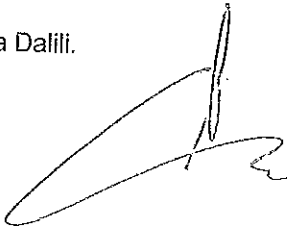
Mr. Ernie M Saldana is currently under my care and supervision.

He has multiple health problems that can be compromised by lack of water in his home.

Thank you for the attention at this matter.

Sincerely,

Dr. Irada Dalili.

A handwritten signature in black ink, appearing to read 'Dr. Irada Dalili'. The signature is stylized with a large, sweeping loop on the left side and a vertical stroke on the right.



MEMORANDUM

DATE: 07/16/2015
TO: Board of Directors
FROM: Ellen
SUBJ: 52344 Date Ave
cc:

To whom it may concern:

Enclosed is the history of 52344 Date Ave, Cabazon, CA 92230. Enclosed is the history which states that Mary Firestone owned this property from 1901 to present. Come to find out this is not true. She quick deeded it to a Harvey Meade in 2010 and never told us and neither did Mr. Meade. The property has recently been quick deeded to Edith Schindler. Prior to Ms. Schindler buying the property we had placed a lien for the amount of \$337.78. (\$237.78 for water usage and \$100.00 for the lien fee) in Mary Firestone's name. Seeing as she was not the owner at the time the lien was placed on it, the lien is no good.

We are asking you if we can write of this as a bad debt seeing as we cannot lien the new owner and have no idea who Harvey Meade is.

Ellen Koumparis
Customer Account Representative
Cabazon Water District



Cabazon Water District

P.O. Box 297 - 14618 Broadway Street
Cabazon, California 92230
(951) 849-4442

Customer Account Review Request

Customer Information

Service Address: 52344 E. Date Ave Date: 7/16/15

Applicant Name: Edrth Schindler Edrth L

Last First M.I.

Account Number: _____ Date of Water Bill Requesting to Review: _____

Description of the Reason for your Request to have your Water Bill Reviewed

(ATTACHED ADDITIONAL PAGES IF REQUIRED, PHOTOS, AND SUPPORTING EVIDENCE)

The water bill is for ^{the} previous owner (Harvey Meade). I purchased the property 6/30/15. Mr. Meade did not put water service in his name when he purchased the property on Aug 25, 2010 from Mary Firestone. The water bill for water and meter damage should be against Mr. Meade and possibly against Mrs. Firestone (for failing to make sure all services were out of her name). I do not believe

What is your proposed resolution?

(PLEASE SUBMIT YOUR PROPOSAL TO RESOLVE THIS MATTER)

I should be responsible for previous owners bills. Please turn on water service.
Thank you

Management Response

(SEE ATTACHED COPY OF THE RESPONSE FROM MANAGEMENT TO CUSTOMER)

Date of Response to Customer: ^{SP} _____ Response made by: _____

Status and Date of offer made to Customer: ACCEPTED: / /

DECLINED: / /

DECLINED/REQUEST for APPEAL to Water Board: / /

RECORDING REQUESTED BY
Edith L Schindler

AND WHEN RECORDED MAIL DOCUMENT AND
TAX STATEMENT TO:

NAME Edith L Schindler

STREET
ADDRESS

CITY, STATE & Cabazon, CA
ZIP CODE 92230

TITLE ORDER NO. _____
ESCROW NO. _____

2015-0280522

06/30/2015 01:07 PM Fee: \$ 25.00

Page 1 of 1

Recorded in Official Records
County of Riverside
Peter Aldana
Assessor-County Clerk-Recorder



149					R	A	Exam: 648			
Page	DA	PCOR	Misc	Long	RFD	1st Pg	Adit Pg	Cert	CC	
1	1					1				
SIZE	NCOR	SMF	NCHG	T:						DTT-0

31.50

QUITCLAIM DEED

TRA: _____
APN: _____

The undersigned grantor(s) declare(s)
DOCUMENTARY TRANSFER TAX \$ _____
 computed on full value of property conveyed, or
 computed on full value less liens and encumbrances remaining at time of sale.
 Unincorporated Area City of Cabazon

FOR VALUABLE CONSIDERATION, receipt of which is hereby acknowledged, I (We) Harvey S Meade

(NAME OF GRANTOR(S))
hereby remise, release and quitclaim to Edith L Schindler

(NAME OF GRANTEE(S))
the following described real property in the City of Cabazon, County of Riverside
State of California

(Insert Legal Description)
Book 41 pages 64
Lot 262 M 041/063 Cabazon Estates No 2
52344 E Date Ave Cabazon, CA 92230
Assessment Number 528113021-5 Parcel Number 528113021-5

DATED: June 30, 2015

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

Name _____
Harvey S Meade
Name _____
Harvey S Meade
06/30/2015

STATE OF CALIFORNIA
COUNTY OF Riverside

On June 30, 2015 before me, Marina A. Rodriguez, Notary Public, personally appeared
(here insert name and title of the officer)

Harvey S Meade
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.
Signature Marina A Rodriguez (SEAL)



MAIL TAX STATEMENT AS DIRECTED ABOVE

RECORDING REQUESTED BY MARY T. FIRESTONE.

DOC # 2010-0436633
09/10/2010 08:00A Fee:15.00
Page 1 of 1
Recorded in Official Records
County of Riverside
Larry U. Ward
Assessor, County Clerk & Recorder

AND WHEN RECORDED MAIL DOCUMENT AND TAX STATEMENT TO:

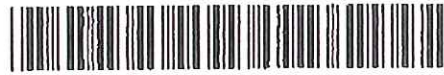
NAME: HARVEY S MEADE

STREET ADDRESS 52344 DATE AVE

CITY, STATE & ZIP CODE CABAZON, CA. 92230

TITLE ORDER NO. _____

ESCROW NO. _____



S	R	U	PAGE	SIZE	DA	MISC	LONG	RFD	COPY
1			1				7		
M	A	L	485	428	PCOR	NCOR	SMF	NCHG	EXAM
D-TT = 0					T:	CTY	UNI	OCS 22	

SPACE ABOVE THIS LINE FOR RECORDER'S USE ONLY

QUITCLAIM DEED

TRA: _____

APN: _____

The undersigned grantor(s) declare(s)
 DOCUMENTARY TRANSFER TAX \$.55
 computed on full value of property conveyed, or
 computed on full value less liens and encumbrances remaining at time of sale.
 Unincorporated Area City of CABAZON

M
065

FOR VALUABLE CONSIDERATION, receipt of which is hereby acknowledged, I (We) MARY T. FIRESTONE

hereby remise, release and quitclaim to HARVEY S. MEADE

the following described real property in the City of CABAZON, County of RIVERSIDE
State of CALIFORNIA

(Insert Legal Description) BOOK 41 page 63-64
LOT 262 MB 041/063 CABAZON ESTATES NO 2

ASSESSMENT NUMBER 528113021-5 PARCEL NUMBER 528113021-5

DATED: Aug 25 - 2010 Mary T Firestone

STATE OF Washington
COUNTY OF Pierce

On August 25, 2010 before me, Jessica M. Carr, personally appeared
(here insert name and title of the officer)

Mary T. Firestone
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature Jessica M. Carr (SEAL)
My commission expires November 29, 2011.
MAIL TAX STATEMENT AS DIRECTED ABOVE





PARCELQUEST LITE

Transaction History Report

Property Address:

52344 DATE AVE CABAZON CA 92230-5235

Parcel # (APN):

528-113-021

History Record # 1

Sale/Transfer:

Recording Date: 09/10/2010

Sale Date: 08/25/2010

Document Number: 2010.436633

Sale Price:

Document Type: DEED TRANSFER

Sale Type:

Title Company:

Buyer: MEADE, HARVEY S

Seller: FIRESTONE MARY T

Search Again

Wednesday, May 7, 2014

Property Information Center

Property Information for the 2013-2014 tax year as of January 1, 2013

Property Information

Parcel Number: 528113021-5
 Property Address: 52344 E DATE AVE
 CABAZON CA 92230
 Legal Description: Lot 262 MB 041/063 CABAZON ESTATES NO 2
 Property Type: N/A
 Assessment Description: N/A
 Year Built: 1970
 Square Feet: 700
 Bedroom: 2
 Bath: 1.0
 Pool: N
 Lot Size: N/A

Sales Information

Last Recorded Document: 09/2010
 Recording Number: 0436633

Related Property Information

City Sphere: N/A
 Supervisorial District: MARION ASHLEY
 Landuse Designation: LDR
 Agriculture Preserve: NOT IN AN AGRICULTURE PRESERVE
 School District: BANNING UNIFIED
 Water District: SGPWA
 Fema Flood Plan: FLOOD ZONE A

Assessed Value Information

Land: 6,018
 Structure: 9,962
 Full Value: 15,980
 Homeowners' Exemption: 7,000
 Total Net: 8,980

Assessment Information

Assessment Number: 528113021-5
 Tax Rate Area: 055-045
 Taxability Code: 0-00
 Base Year: 1983

Parcel Map

[View Parcel Map](#)

Tax Assessment District

BANNING UNIF SCH DIST LIB
 BANNING UNIFIED SCHOOL
 CABAZON COUNTY WATER
 COUNTY SERVICE AREA 85 *
 COUNTY STRUCTURE FIRE PROTECTION
 COUNTY WASTE RESOURCE MGMT DIST
 CSA 152
 FLOOD CONTROL ADMINISTRATION
 FLOOD CONTROL ZONE 5
 GENERAL
 GENERAL PURPOSE
 MT SAN JACINTO JUNIOR COLLEGE
 RIV CO REG PARK & OPEN SPACE
 RIV. CO. OFFICE OF EDUCATION
 SAN GORGONIO PASS MEM HOSPITAL
 SAN GORGONIO PASS WTR AG DEBT SV
 SUMMIT CEMETERY DISTRICT

Customer Transaction Summary

Customer Information

Account No: 0257J
 MARY FIRESTONE
 52344 DATE
 CABAZON, CA 92230

Location Information

Location No: 4-1130215
 52344 DATE AVE
 CABAZON, CA 92230

Date	Type	Read Date	Reading	Usage	Prior Balance	Transaction Amount	Balance
01/01/1901	F Adjustment				0.00	0.00	0.00
09/30/1997	F Charge				0.00	24.45	24.45
10/30/1997	Charge				24.45	22.50	46.95
11/03/1997	Payment				46.95	-24.45	22.50
11/30/1997	Charge				22.50	22.50	45.00
12/02/1997	Payment				45.00	-22.50	22.50
12/30/1997	Adjustment				22.50	-22.50	0.00
12/31/1997	Charge				0.00	23.15	23.15
01/30/1998	Charge				23.15	21.20	44.35
02/02/1998	Adjustment				44.35	-21.20	23.15
02/03/1998	Payment				23.15	-23.15	0.00
02/28/1998	Charge				0.00	23.15	23.15
03/31/1998	Charge				23.15	20.55	43.70
04/02/1998	Payment				43.70	-23.15	20.55
04/30/1998	Charge				20.55	19.90	40.45
05/05/1998	Payment				40.45	-20.55	19.90
05/29/1998	Charge				19.90	27.05	46.95
06/30/1998	Payment				46.95	-19.90	27.05
06/30/1998	Charge				27.05	26.40	53.45
07/02/1998	Payment				53.45	-20.00	33.45
07/22/1998	Penalty				33.45	0.71	34.16
07/31/1998	Charge				34.16	25.75	59.91
08/05/1998	Payment				59.91	-33.45	26.46
08/13/1998	Misc				26.46	15.00	41.46
08/13/1998	Return Chk				41.46	33.45	74.91
08/31/1998	Charge				74.91	23.80	98.71
09/14/1998	Payment				98.71	-38.71	60.00
09/16/1998	Adjustment				60.00	-60.00	0.00
09/30/1998	Charge				0.00	24.45	24.45
10/29/1998	Payment				24.45	-24.45	0.00
10/30/1998	Charge				0.00	19.90	19.90
11/19/1998	Payment				19.90	-19.90	0.00
11/30/1998	Charge				0.00	25.75	25.75
12/28/1998	Payment				25.75	-25.75	0.00
12/31/1998	Charge				0.00	20.55	20.55
01/31/1999	Charge				20.55	19.90	40.45
02/03/1999	Payment				40.45	-20.55	19.90
02/22/1999	Payment				19.90	-19.90	0.00
02/28/1999	Charge				0.00	19.90	19.90
03/25/1999	Penalty				19.90	1.99	21.89
03/31/1999	Charge				21.89	22.50	44.39
04/30/1999	Payment				44.39	-19.90	24.49
04/30/1999	Charge				24.49	19.90	44.39
04/30/1999	Penalty				44.39	2.25	46.64
05/10/1999	Payment				46.64	-46.64	0.00
05/28/1999	Charge				0.00	30.30	30.30

Customer Transaction Summary

Customer Information
 Account No: 0257J
 MARY FIRESTONE
 52344 DATE
 CABAZON, CA 92230

Location Information
 Location No: 4-1130215
 52344 DATE AVE
 CABAZON, CA 92230

Date	Type	Read Date	Reading	Usage	Prior Balance	Transaction Amount	Balance
06/25/1999	Penalty				30.30	3.03	33.33
06/28/1999	Charge				33.33	21.85	55.18
07/06/1999	Payment				55.18	-30.30	24.88
07/27/1999	Penalty				24.88	2.19	27.07
07/30/1999	Charge				27.07	22.50	49.57
08/03/1999	Payment				49.57	-49.57	0.00
08/31/1999	Charge				0.00	24.45	24.45
09/29/1999	Payment				24.45	-24.45	0.00
09/30/1999	Charge				0.00	22.50	22.50
10/31/1999	Charge				22.50	23.15	45.65
11/10/1999	Adjustment				45.65	-22.50	23.15
11/15/1999	Payment				23.15	-23.15	0.00
11/30/1999	Charge				0.00	22.50	22.50
12/30/1999	Penalty				22.50	1.23	23.73
12/31/1999	Charge				23.73	23.15	46.88
01/05/2000	Adjustment				46.88	-23.73	23.15
01/28/2000	Adjustment				23.15	-23.15	0.00
01/29/2000	Charge				0.00	23.15	23.15
02/24/2000	Payment				23.15	-23.15	0.00
02/29/2000	Charge	02/23/2000	6800	600	0.00	20.55	20.55
03/22/2000	Payment				20.55	-20.55	0.00
03/31/2000	Charge	03/27/2000	7500	700	0.00	21.20	21.20
04/24/2000	Payment				21.20	-21.20	0.00
04/30/2000	Charge	04/25/2000	8300	800	0.00	21.85	21.85
05/08/2000	Payment				21.85	-21.85	0.00
05/31/2000	Charge	05/31/2000	9500	1200	0.00	24.45	24.45
06/12/2000	Payment				24.45	-24.45	0.00
06/30/2000	Charge	06/26/2000	10700	1200	0.00	24.45	24.45
07/06/2000	Payment				24.45	-24.45	0.00
07/31/2000	Charge	07/25/2000	12200	1500	0.00	26.40	26.40
08/31/2000	Charge	08/29/2000	14200	2000	26.40	29.65	56.05
09/07/2000	Adjustment				56.05	-26.40	29.65
09/28/2000	Penalty				29.65	2.97	32.62
09/29/2000	Charge	09/25/2000	15000	800	32.62	21.85	54.47
10/02/2000	Payment				54.47	-29.65	24.82
10/09/2000	Payment				24.82	-21.85	2.97
10/31/2000	Charge	10/27/2000	15700	700	2.97	21.20	24.17
11/09/2000	Payment				24.17	-24.17	0.00
11/30/2000	Charge	11/28/2000	16200	500	0.00	19.90	19.90
12/31/2000	Charge	12/21/2000	16500	300	19.90	19.90	39.80
01/02/2001	Adjustment				39.80	-19.90	19.90
01/21/2001	Payment				19.90	-19.90	0.00
01/25/2001	Charge	01/25/2001	17400	900	0.00	22.50	22.50
02/05/2001	Payment				22.50	-22.50	0.00
02/28/2001	Charge	02/21/2001	17900	500	0.00	19.90	19.90
03/09/2001	Payment				19.90	-19.90	0.00

Customer Transaction Summary

Customer Information

Account No: 0257J
 MARY FIRESTONE
 52344 DATE
 CABAZON, CA 92230

Location Information

Location No: 4-1130215
 52344 DATE AVE
 CABAZON, CA 92230

Date	Type	Read Date	Reading	Usage	Prior Balance	Transaction Amount	Balance
03/31/2001	Charge	03/27/2001	18500	600	0.00	20.55	20.55
04/16/2001	Payment				20.55	-20.55	0.00
04/30/2001	Charge	04/23/2001	19100	600	0.00	20.55	20.55
05/15/2001	Payment				20.55	-16.85	3.70
05/31/2001	Charge	05/25/2001	20300	1200	3.70	24.45	28.15
06/30/2001	Charge	06/26/2001	21300	1000	28.15	12.68	40.83
07/30/2001	Penalty				40.83	1.27	42.10
07/31/2001	Charge	07/26/2001	22400	1100	42.10	13.07	55.17
08/09/2001	Payment				55.17	-13.07	42.10
08/30/2001	Penalty				42.10	1.31	43.41
08/31/2001	Charge	08/28/2001	23700	1300	43.41	13.85	57.26
09/18/2001	Payment				57.26	-13.85	43.41
09/30/2001	Charge	09/26/2001	24800	1100	43.41	13.07	56.48
10/31/2001	Penalty				56.48	1.31	57.79
10/31/2001	Charge	10/29/2001	25700	900	57.79	12.29	70.08
11/01/2001	Adjustment				70.08	-56.98	13.10
11/29/2001	Penalty				13.10	1.23	14.33
12/31/2001	Penalty				14.33	0.99	15.32
12/31/2001	Charge	12/26/2001	26800	500	15.32	11.90	27.22
01/02/2002	Payment				27.22	-15.32	11.90
01/14/2002	Payment				11.90	-11.90	0.00
01/31/2002	Charge	01/29/2002	27500	700	0.00	11.90	11.90
02/12/2002	Payment				11.90	-11.90	0.00
02/28/2002	Charge	02/27/2002	28300	800	0.00	11.90	11.90
03/11/2002	Payment				11.90	-11.90	0.00
03/31/2002	Charge	03/26/2002	28900	600	0.00	11.90	11.90
04/10/2002	Payment				11.90	-11.90	0.00
04/30/2002	Charge	04/29/2002	29700	800	0.00	11.90	11.90
05/20/2002	Adjustment				11.90	-11.90	0.00
05/31/2002	Charge	05/23/2002	30200	500	0.00	11.90	11.90
06/29/2002	Penalty				11.90	0.90	12.80
06/30/2002	Charge	06/25/2002	31300	1100	12.80	13.07	25.87
07/01/2002	Adjustment				25.87	-13.07	12.80
07/31/2002	Charge	07/24/2002	32800	1500	12.80	14.63	27.43
08/31/2002	Charge	08/26/2002	34100	1300	27.43	13.85	41.28
09/01/2002	Adjustment				41.28	-27.43	13.85
09/17/2002	Payment				13.85	-13.85	0.00
09/30/2002	Charge	09/25/2002	35300	1200	0.00	13.46	13.46
10/31/2002	Payment				13.46	-13.46	0.00
10/31/2002	Charge	10/23/2002	35900	600	0.00	11.90	11.90
11/30/2002	Charge	11/26/2002	36400	500	11.90	11.90	23.80
12/31/2002	Charge	12/23/2002	36900	500	23.80	11.90	35.70
01/02/2003	Payment				35.70	-11.90	23.80
01/14/2003	Payment				23.80	-23.80	0.00
01/31/2003	Charge	01/27/2003	37400	1000	0.00	12.68	12.68
01/31/2003	Charge	01/31/2003	37400		12.68	-12.68	0.00

Customer Transaction Summary

Customer Information

Account No: 0257J
 MARY FIRESTONE
 52344 DATE
 CABAZON, CA 92230

Location Information

Location No: 4-1130215
 52344 DATE AVE
 CABAZON, CA 92230

Date	Type	Read Date	Reading	Usage	Prior Balance	Transaction Amount	Balance
01/31/2003	Charge	01/27/2003	37400	500	0.00	11.90	11.90
02/10/2003	Payment				11.90	-12.68	-0.78
02/28/2003	Charge	02/28/2003	37800	400	-0.78	11.90	11.12
03/11/2003	Payment				11.12	-11.12	0.00
03/31/2003	Charge	03/26/2003	38500	700	0.00	11.90	11.90
04/30/2003	Charge	04/29/2003	39100	600	11.90	11.90	23.80
05/29/2003	Penalty				23.80	1.19	24.99
05/31/2003	Charge	05/28/2003	40100	1000	24.99	12.68	37.67
06/01/2003	Adjustment				37.67	-38.94	-1.27
06/28/2003	Penalty				-1.27	1.27	0.00
06/30/2003	Charge	06/24/2003	41000	900	0.00	12.29	12.29
07/01/2003	Payment				12.29	-12.29	0.00
07/31/2003	Charge	07/28/2003	42500	1500	0.00	14.63	14.63
08/29/2003	Charge	08/26/2003	43800	1300	14.63	13.85	28.48
09/12/2003	Payment				28.48	-13.85	14.63
09/30/2003	Payment				14.63	-14.63	0.00
09/30/2003	Charge	09/24/2003	44700	900	0.00	12.29	12.29
10/01/2003	Adjustment				12.29	-11.90	0.39
10/17/2003	L Charge	10/17/2003	44700		0.39	0.00	0.39
10/17/2003	Dep Applied				0.39	-14.63	-14.24
10/31/2003	F Charge	10/28/2003	46000	1300	-14.24	13.85	-0.39
11/30/2003	Charge	11/24/2003	46500	500	-0.39	11.90	11.51
12/23/2003	Payment				11.51	-11.51	0.00
12/31/2003	Charge	12/23/2003	47000	500	0.00	11.90	11.90
01/27/2004	Payment				11.90	-13.09	-1.19
01/31/2004	Charge	01/26/2004	47400	400	-1.19	11.90	10.71
02/24/2004	Payment				10.71	-10.71	0.00
02/29/2004	Charge	02/23/2004	47700	300	0.00	11.90	11.90
03/23/2004	Payment				11.90	-11.90	0.00
03/31/2004	Charge	03/23/2004	48100	400	0.00	11.90	11.90
04/01/2004	Adjustment				11.90	-13.09	-1.19
04/29/2004	Penalty				-1.19	1.13	-0.06
04/30/2004	Charge	04/22/2004	48600	500	-0.06	12.29	12.23
05/18/2004	Payment				12.23	-12.23	0.00
05/31/2004	Charge	05/24/2004	49200	600	0.00	12.68	12.68
06/08/2004	Payment				12.68	-12.68	0.00
06/30/2004	Charge	06/23/2004	50300	1100	0.00	14.63	14.63
07/07/2004	Payment				14.63	-14.63	0.00
07/28/2004	Penalty				0.00	1.23	1.23
07/30/2004	Charge	07/26/2004	52000	1700	1.23	16.97	18.20
08/03/2004	Adjustment				18.20	-1.23	16.97
08/03/2004	Payment				16.97	-16.97	0.00
08/26/2004	Penalty				0.00	1.23	1.23
08/30/2004	Charge	08/26/2004	53600	1600	1.23	16.58	17.81
09/15/2004	Misc				17.81	10.00	27.81
09/22/2004	Payment				27.81	-16.58	11.23

Customer Transaction Summary

Customer Information

Account No: 0257J
 MARY FIRESTONE
 52344 DATE
 CABAZON, CA 92230

Location Information

Location No: 4-1130215
 52344 DATE AVE
 CABAZON, CA 92230

Date	Type	Read Date	Reading	Usage	Prior Balance	Transaction Amount	Balance
09/27/2004	Adjustment				11.23	-10.00	1.23
09/27/2004	Adjustment				1.23	-1.23	0.00
10/01/2004	Charge	09/29/2004	54600	1000	0.00	14.24	14.24
10/26/2004	Charge	10/26/2004	55600	1000	14.24	14.24	28.48
11/12/2004	Payment				28.48	-28.48	0.00
11/22/2004	Charge	11/22/2004	56000	400	0.00	11.90	11.90
12/30/2004	Payment				11.90	-11.90	0.00
12/31/2004	Charge	12/29/2004	56400	400	0.00	11.90	11.90
01/06/2005	Payment				11.90	-11.90	0.00
01/30/2005	Charge	01/24/2005	56600	200	0.00	21.25	21.25
02/07/2005	Payment				21.25	-21.25	0.00
02/28/2005	Charge	02/22/2005	56800	200	0.00	21.25	21.25
03/04/2005	Payment				21.25	-21.25	0.00
03/31/2005	Charge	03/23/2005	57100	300	0.00	21.90	21.90
04/12/2005	Payment				21.90	-21.90	0.00
04/30/2005	Charge	04/27/2005	57600	500	0.00	23.20	23.20
05/09/2005	Payment				23.20	-23.20	0.00
05/24/2005	Charge	05/25/2005	58300	700	0.00	24.50	24.50
06/04/2005	Penalty				24.50	2.45	26.95
06/30/2005	Charge	06/29/2005	59000	700	26.95	24.50	51.45
07/06/2005	Payment				51.45	-24.50	26.95
07/15/2005	Payment				26.95	-26.95	0.00
07/29/2005	Charge	07/26/2005	59800	800	0.00	25.15	25.15
08/11/2005	Payment				25.15	-25.15	0.00
08/31/2005	Charge	08/25/2005	60800	1000	0.00	26.45	26.45
09/30/2005	Charge	09/27/2005	61800	1000	26.45	26.45	52.90
10/03/2005	Payment				52.90	-26.45	26.45
10/31/2005	Penalty				26.45	2.47	28.92
10/31/2005	Charge	10/26/2005	62700	900	28.92	25.80	54.72
11/22/2005	Misc				54.72	10.00	64.72
11/28/2005	Payment				64.72	-40.00	24.72
11/30/2005	Penalty				24.72	1.12	25.84
11/30/2005	Charge	11/21/2005	63000	300	25.84	21.90	47.74
12/19/2005	Payment				47.74	-20.00	27.74
12/30/2005	Payment				27.74	-27.74	0.00
12/31/2005	Charge	12/28/2005	63400	400	0.00	26.41	26.41
01/31/2006	Penalty				26.41	1.35	27.76
01/31/2006	Charge	01/24/2006	63600	200	27.76	21.25	49.01
02/07/2006	Payment				49.01	-27.76	21.25
02/28/2006	Penalty				21.25	0.70	21.95
02/28/2006	Charge	03/08/2006	63900	300	21.95	21.90	43.85
03/07/2006	Payment				43.85	-20.00	23.85
03/27/2006	Payment				23.85	-23.85	0.00
03/31/2006	Charge	03/28/2006	63900		0.00	19.95	19.95
04/27/2006	Penalty				19.95	0.50	20.45
05/01/2006	Payment				20.45	-20.50	-0.05

Customer Transaction Summary

Customer Information

Account No: 0257J
 MARY FIRESTONE
 52344 DATE
 CABAZON, CA 92230

Location Information

Location No: 4-1130215
 52344 DATE AVE
 CABAZON, CA 92230

Date	Type	Read Date	Reading	Usage	Prior Balance	Transaction Amount	Balance
05/04/2006	Charge	04/28/2006	64300	400	-0.05	22.55	22.50
05/09/2006	Payment				22.50	-22.50	0.00
06/02/2006	Charge	05/23/2006	64900	600	0.00	23.85	23.85
06/08/2006	Payment				23.85	-23.85	0.00
06/23/2006	Penalty				0.00	2.09	2.09
07/07/2006	Charge	06/26/2006	66100	1200	2.09	35.40	37.49
08/01/2006	Charge	07/27/2006	67100	1000	37.49	32.40	69.89
08/14/2006	Payment				69.89	-69.89	0.00
09/01/2006	Charge	08/23/2006	68000	900	0.00	30.90	30.90
09/11/2006	Payment				30.90	-30.90	0.00
09/29/2006	Payment				0.00	-40.00	-40.00
10/04/2006	Charge	09/27/2006	69400	1400	-40.00	38.40	-1.60
10/06/2006	Charge	10/06/2006	69400		-1.60	19.95	18.35
10/25/2006	Penalty				18.35	1.91	20.26
11/01/2006	Charge	10/24/2006	70100	700	20.26	27.90	48.16
11/01/2006	Adjustment				48.16	-21.95	26.21
11/07/2006	Payment				26.21	-26.21	0.00
11/28/2006	Charge	11/28/2006	70700	600	0.00	26.40	26.40
12/12/2006	Payment				26.40	-26.40	0.00
01/02/2007	Charge	12/26/2006	71100	400	0.00	23.40	23.40
01/10/2007	Payment				23.40	-23.40	0.00
02/01/2007	Charge	01/24/2007	71400	300	0.00	21.90	21.90
02/14/2007	Payment				21.90	-21.90	0.00
03/01/2007	Charge	02/21/2007	71900	500	0.00	24.90	24.90
03/13/2007	Payment				24.90	-24.90	0.00
04/02/2007	Charge	03/26/2007	72600	700	0.00	27.90	27.90
04/19/2007	Payment				27.90	-27.90	0.00
05/01/2007	Charge	04/23/2007	73300	700	0.00	27.90	27.90
05/22/2007	Penalty				27.90	2.79	30.69
05/23/2007	Payment				30.69	-27.90	2.79
06/01/2007	Charge	05/23/2007	74400	1100	2.79	33.90	36.69
06/19/2007	Payment				36.69	-36.69	0.00
07/02/2007	Charge	06/27/2007	75900	1500	0.00	39.90	39.90
07/10/2007	Payment				39.90	-39.90	0.00
08/01/2007	Charge	07/26/2007	78100	2200	0.00	50.40	50.40
08/09/2007	Payment				50.40	-50.40	0.00
09/01/2007	Charge	08/24/2007	79800	1700	0.00	42.90	42.90
09/19/2007	Payment				42.90	-42.90	0.00
10/01/2007	Charge	09/25/2007	81300	1500	0.00	39.90	39.90
10/17/2007	Payment				39.90	-39.90	0.00
11/05/2007	Charge	10/25/2007	82500	1200	0.00	35.40	35.40
11/21/2007	Payment				35.40	-38.40	-3.00
12/01/2007	Charge	11/21/2007	83300	800	-3.00	29.40	26.40
01/02/2008	Charge	12/21/2007	83800	500	26.40	24.90	51.30
01/03/2008	Payment				51.30	-29.11	22.19
01/24/2008	Penalty				22.19	3.44	25.63

Customer Transaction Summary

Customer Information

Account No: 0257J
 MARY FIRESTONE
 52344 DATE
 CABAZON, CA 92230

Location Information

Location No: 4-1130215
 52344 DATE AVE
 CABAZON, CA 92230

Date	Type	Read Date	Reading	Usage	Prior Balance	Transaction Amount	Balance
01/29/2008	Payment				25.63	-53.79	-28.16
02/01/2008	Charge	01/21/2008	84400	600	-28.16	26.40	-1.76
03/01/2008	Charge	02/21/2008	84900	500	-1.76	24.90	23.14
03/10/2008	Payment				23.14	-23.14	0.00
03/31/2008	Charge	03/20/2008	85400	500	0.00	24.90	24.90
04/22/2008	Penalty				24.90	3.33	28.23
04/22/2008	Interest				28.23	0.33	28.56
04/23/2008	Payment				28.56	-24.90	3.66
04/30/2008	Charge	04/21/2008	86000	600	3.66	26.40	30.06
05/20/2008	Payment				30.06	-30.06	0.00
05/21/2008	Penalty				0.00	3.55	3.55
05/31/2008	Charge	05/20/2008	86900	900	3.55	30.90	34.45
06/18/2008	Payment				34.45	-34.45	0.00
06/26/2008	Adjustment				0.00	0.00	0.00
06/30/2008	Charge	06/20/2008	88100	1200	0.00	35.40	35.40
07/08/2008	Payment				35.40	-35.40	0.00
07/31/2008	Charge	07/21/2008	89400	1300	0.00	36.90	36.90
08/01/2008	Charge	08/20/2008	90700	1300	36.90	36.90	73.80
09/01/2008	Payment				73.80	-36.90	36.90
09/22/2008	Payment				36.90	-36.90	0.00
09/30/2008	Charge	09/22/2008	92100	1400	0.00	38.40	38.40
10/20/2008	Payment				38.40	-38.40	0.00
10/31/2008	Charge	10/20/2008	93300	1200	0.00	35.40	35.40
11/12/2008	Payment				35.40	-35.40	0.00
11/28/2008	Charge	11/17/2008	94100	800	0.00	29.40	29.40
12/10/2008	Payment				29.40	-29.40	0.00
12/31/2008	Charge	12/17/2008	94800	700	0.00	27.90	27.90
01/21/2009	Penalty				27.90	4.19	32.09
01/21/2009	Interest				32.09	0.43	32.52
01/29/2009	Payment				32.52	-27.90	4.62
01/30/2009	Charge	01/19/2009	95600	800	4.62	29.40	34.02
02/09/2009	Payment				34.02	-44.02	-10.00
02/28/2009	Charge	02/17/2009	96300	700	-10.00	27.90	17.90
03/10/2009	Payment				17.90	-17.90	0.00
03/31/2009	Charge	03/18/2009	97100	800	0.00	29.40	29.40
04/14/2009	Payment				29.40	-29.40	0.00
04/30/2009	Charge	04/20/2009	98000	900	0.00	30.90	30.90
05/07/2009	Payment				30.90	-30.90	0.00
05/29/2009	Charge	05/14/2009	98800	800	0.00	29.40	29.40
06/01/2009	Payment				29.40	-29.40	0.00
06/30/2009	Charge	06/18/2009	99900	1100	0.00	33.90	33.90
07/01/2009	Penalty				33.90	5.09	38.99
07/21/2009	Interest				38.99	0.52	39.51
07/23/2009	Payment				39.51	-33.90	5.61
07/31/2009	Charge	07/17/2009	101200	1300	5.61	36.90	42.51
08/11/2009	Payment				42.51	-42.51	0.00

Customer Transaction Summary

Customer Information

Account No: 0257J
 MARY FIRESTONE
 52344 DATE
 CABAZON, CA 92230

Location Information

Location No: 4-1130215
 52344 DATE AVE
 CABAZON, CA 92230

Date	Type	Read Date	Reading	Usage	Prior Balance	Transaction Amount	Balance
08/31/2009	Charge	08/17/2009	102100	900	0.00	30.90	30.90
09/14/2009	Payment				30.90	-30.90	0.00
09/30/2009	Charge	09/15/2009	102900	800	0.00	29.40	29.40
10/14/2009	Payment				29.40	-29.40	0.00
10/30/2009	Charge	10/15/2009	103700	800	0.00	29.40	29.40
11/10/2009	Payment				29.40	-29.40	0.00
11/30/2009	Charge	11/18/2009	104100	400	0.00	23.40	23.40
12/21/2009	Payment				23.40	-23.40	0.00
12/31/2009	Charge	12/16/2009	104400	300	0.00	21.90	21.90
01/05/2010	Payment				21.90	-21.90	0.00
01/31/2010	Charge	01/18/2010	104700	300	0.00	32.95	32.95
02/08/2010	Payment				32.95	-32.95	0.00
02/28/2010	Charge	02/16/2010	104900	200	0.00	32.95	32.95
03/04/2010	Payment				32.95	-32.95	0.00
03/31/2010	Charge	03/18/2010	105200	300	0.00	32.95	32.95
04/01/2010	Payment				32.95	-32.95	0.00
04/30/2010	Charge	04/19/2010	105500	300	0.00	32.95	32.95
05/01/2010	Payment				32.95	-32.95	0.00
05/31/2010	Charge	05/18/2010	105900	400	0.00	32.95	32.95
06/01/2010	Payment				32.95	-32.95	0.00
06/30/2010	Charge	06/21/2010	106500	600	0.00	34.60	34.60
07/06/2010	Payment				34.60	-34.60	0.00
07/31/2010	Charge	07/20/2010	107100	600	0.00	34.60	34.60
08/11/2010	Payment				34.60	-34.60	0.00
08/31/2010	Charge	08/19/2010	108600	1500	0.00	49.45	49.45
09/08/2010	Payment				49.45	-49.45	0.00
09/30/2010	Charge	09/17/2010	109400	800	0.00	37.90	37.90
10/04/2010	Payment				37.90	-37.90	0.00
10/31/2010	Charge	10/18/2010	109500	100	0.00	32.95	32.95
11/09/2010	Payment				32.95	-32.95	0.00
12/01/2010	Charge	11/17/2010	109600	100	0.00	32.95	32.95
12/02/2010	Payment				32.95	-32.95	0.00
12/30/2010	Charge	12/16/2010	109700	100	0.00	32.95	32.95
01/13/2011	Payment				32.95	-32.95	0.00
01/31/2011	Charge	01/14/2011	109800	100	0.00	32.95	32.95
02/08/2011	Payment				32.95	-32.95	0.00
02/28/2011	Charge	02/14/2011	109800		0.00	34.60	34.60
03/22/2011	Interest				34.60	0.53	35.13
03/22/2011	Penalty				35.13	3.63	38.76
03/23/2011	Penalty				38.76	3.46	42.22
03/31/2011	Charge	03/14/2011	109800		42.22	34.60	76.82
04/01/2011	Payment				76.82	-73.19	3.63
04/18/2011	Payment				3.63	-26.00	-22.37
04/30/2011	Charge	04/12/2011	109900	100	-22.37	34.60	12.23
05/24/2011	Penalty				12.23	0.93	13.16
05/24/2011	Interest				13.16	0.14	13.30

Firestone

Mead

Customer Transaction Summary

Customer Information

Account No: 0257J
 MARY FIRESTONE
 52344 DATE
 CABAZON, CA 92230

Location Information

Location No: 4-1130215
 52344 DATE AVE
 CABAZON, CA 92230

Date	Type	Read Date	Reading	Usage	Prior Balance	Transaction Amount	Balance
05/31/2011	Charge	05/12/2011	110000	100	13.30	34.60	47.90
06/07/2011	Payment				47.90	-50.00	-2.10
06/30/2011	Charge	06/13/2011	110500	500	-2.10	34.60	32.50
07/21/2011	Penalty				32.50	2.96	35.46
07/21/2011	Interest				35.46	0.44	35.90
07/25/2011	Payment				35.90	-32.27	3.63
07/30/2011	Charge	07/14/2011	110700	200	3.63	34.60	38.23
08/02/2011	Payment				38.23	-34.60	3.63
08/31/2011	Charge	08/11/2011	110800	100	3.63	34.60	38.23
09/21/2011	Penalty				38.23	3.46	41.69
09/21/2011	Interest				41.69	0.53	42.22
09/29/2011	Charge	09/12/2011	111000	200	42.22	34.60	76.82
10/24/2011	Penalty				76.82	3.46	80.28
10/24/2011	Interest				80.28	1.05	81.33
10/31/2011	Charge	10/12/2011	111200	200	81.33	34.60	115.93
11/01/2011	Payment				115.93	-60.00	55.93
11/09/2011	Payment				55.93	-52.30	3.63
11/11/2011	Charge	11/11/2011	111400	200	3.63	34.60	38.23
12/22/2011	Penalty				38.23	3.46	41.69
12/22/2011	Interest				41.69	0.53	42.22
12/29/2011	Charge	12/12/2011	111600	200	42.22	34.60	76.82
01/03/2012	Payment				76.82	-38.58	38.24
01/24/2012	Penalty				38.24	3.46	41.70
01/24/2012	Interest				41.70	0.53	42.23
01/31/2012	Charge	01/12/2012	111800	200	42.23	36.33	78.56
02/02/2012	Payment				78.56	-38.60	39.96
02/23/2012	Interest				39.96	0.56	40.52
02/23/2012	Penalty				40.52	3.63	44.15
02/23/2012	Payment				44.15	-40.52	3.63
02/29/2012	Charge	02/10/2012	112200	400	3.63	36.33	39.96
03/22/2012	Interest				39.96	0.56	40.52
03/27/2012	Charge	03/12/2012	113100	900	40.52	43.61	84.13
04/09/2012	Payment				84.13	-84.13	0.00
08/01/2013	Adjustment				0.00	176.79	176.79
08/29/2013	Charge	08/12/2013	137400	2200	176.79	84.89	261.68
09/18/2013	Payment				261.68	-35.00	226.68
09/23/2013	Penalty				226.68	8.49	235.17
09/23/2013	Interest				235.17	3.41	238.58
09/24/2013	Payment				238.58	-70.00	168.58
09/30/2013	Charge	09/12/2013	139600	2200	168.58	70.61	239.19
10/07/2013	Payment				239.19	-168.58	70.61
10/22/2013	Penalty				70.61	7.06	77.67
10/22/2013	Interest				77.67	1.07	78.74
10/31/2013	Charge	10/14/2013	140500	900	78.74	45.78	124.52
11/06/2013	Payment				124.52	-100.00	24.52
11/22/2013	Penalty				24.52	2.52	27.04

Customer Transaction Summary

Customer Information

Account No: 0257J
 MARY FIRESTONE
 52344 DATE
 CABAZON, CA 92230

Location Information

Location No: 4-1130215
 52344 DATE AVE
 CABAZON, CA 92230

Date	Type	Read Date	Reading	Usage	Prior Balance	Transaction Amount	Balance
11/22/2013	Interest				27.04	0.38	27.42
11/27/2013	Charge	11/12/2013	140900	400	27.42	38.14	65.56
12/23/2013	Penalty				65.56	3.81	69.37
12/23/2013	Interest				69.37	0.95	70.32
12/27/2013	Adjustment				70.32	-15.81	54.51
12/31/2013	Charge	12/12/2013	141500	600	54.51	40.05	94.56
01/22/2014	Penalty				94.56	4.01	98.57
01/22/2014	Interest				98.57	1.31	99.88
01/30/2014	Charge	01/13/2014	142100	600	99.88	40.05	139.93
02/10/2014	Payment				139.93	-100.00	39.93
02/24/2014	Penalty				39.93	4.01	43.94
02/24/2014	Interest				43.94	0.61	44.55
02/27/2014	Charge	02/13/2014	142400	300	44.55	40.05	84.60
03/24/2014	Penalty				84.60	4.01	88.61
03/24/2014	Interest				88.61	1.21	89.82
03/31/2014	Charge	03/13/2014	142700	300	89.82	40.05	129.87
04/01/2014	Misc				129.87	10.00	139.87
04/01/2014	Payment				139.87	-100.00	39.87
04/22/2014	Penalty				39.87	3.06	42.93
04/22/2014	Interest				42.93	0.46	43.39
04/30/2014	Charge	04/14/2014	142900	200	43.39	40.05	83.44
05/08/2014	Payment				83.44	-43.39	40.05
05/21/2014	Penalty				40.05	4.01	44.06
05/21/2014	Interest				44.06	0.61	44.67
05/29/2014	Charge	05/15/2014	143200	300	44.67	40.05	84.72
06/02/2014	Payment				84.72	-60.00	24.72
06/12/2014	Charge	06/12/2014	143600	400	24.72	40.05	64.77
06/23/2014	Interest				64.77	0.38	65.15
06/23/2014	Penalty				65.15	2.54	67.69
07/07/2014	Payment				67.69	-60.00	7.69
07/22/2014	Penalty				7.69	0.55	8.24
07/22/2014	Interest				8.24	0.08	8.32
07/31/2014	Charge	07/10/2014	143900	300	8.32	40.05	48.37
08/05/2014	Payment				48.37	-20.00	28.37
08/21/2014	Penalty				28.37	2.91	31.28
08/21/2014	Interest				31.28	0.44	31.72
08/27/2014	Charge	08/11/2014	144200	300	31.72	40.05	71.77
09/23/2014	Penalty				71.77	4.01	75.78
09/23/2014	Interest				75.78	1.04	76.82
09/30/2014	Charge	09/11/2014	145300	1100	76.82	52.11	128.93
10/13/2014	Payment				128.93	-86.82	42.11
10/13/2014	Adjustment				42.11	10.00	52.11
10/21/2014	Penalty				52.11	5.21	57.32
10/21/2014	Interest				57.32	0.79	58.11
10/30/2014	Charge	10/13/2014	146400	1100	58.11	52.11	110.22
11/24/2014	Penalty				110.22	5.21	115.43

Customer Transaction Summary

Customer Information

Account No: 0257J
 MARY FIRESTONE
 52344 DATE
 CABAZON, CA 92230

Location Information

Location No: 4-1130215
 52344 DATE AVE
 CABAZON, CA 92230

Date	Type	Read Date	Reading	Usage	Prior Balance	Transaction Amount	Balance
11/24/2014	Interest				115.43	1.57	117.00
11/26/2014	Charge	11/12/2014	147300	900	117.00	48.09	165.09
12/08/2014	Payment				165.09	-165.09	0.00
12/31/2014	Charge	12/11/2014	148200	900	0.00	48.09	48.09
01/21/2015	Interest				48.09	0.73	48.82
01/21/2015	Penalty				48.82	4.81	53.63
01/29/2015	Charge	01/12/2015	149800	1600	53.63	65.26	118.89
02/24/2015	Penalty				118.89	6.53	125.42
02/24/2015	Interest				125.42	1.71	127.13
02/26/2015	Charge	02/12/2015	150300	500	127.13	42.05	169.18
03/01/2015	Misc				169.18	10.00	179.18
03/10/2015	Misc				179.18	10.00	189.18
03/23/2015	Penalty				189.18	4.21	193.39
03/23/2015	Interest				193.39	2.34	195.73
03/30/2015	Charge	03/16/2015	150600	300	195.73	42.05	237.78
06/09/2015	Misc				237.78	100.00	337.78
07/16/2015	L Charge	06/15/2015		200	337.78	0.00	337.78

Customer Transaction Summary

Customer Information

Account No: 0257J
 MARY FIRESTONE
 52344 DATE
 CABAZON, CA 92230

Location Information

Location No: 4-1130215
 52344 DATE AVE
 CABAZON, CA 92230

Date	Type	Read Date	Reading	Usage	Prior Balance	Transaction Amount	Balance
10/21/2014	Penalty				52.11	5.21	57.32
10/21/2014	Interest				57.32	0.79	58.11
10/30/2014	Charge	10/13/2014	146400	1100	58.11	52.11	110.22
11/24/2014	Penalty				110.22	5.21	115.43
11/24/2014	Interest				115.43	1.57	117.00
11/26/2014	Charge	11/12/2014	147300	900	117.00	48.09	165.09
12/08/2014	Payment				165.09	-165.09	0.00
12/31/2014	Charge	12/11/2014	148200	900	0.00	48.09	48.09
01/21/2015	Interest				48.09	0.73	48.82
01/21/2015	Penalty				48.82	4.81	53.63
01/29/2015	Charge	01/12/2015	149800	1600	53.63	65.26	118.89
02/24/2015	Penalty				118.89	6.53	125.42
02/24/2015	Interest				125.42	1.71	127.13
02/26/2015	Charge	02/12/2015	150300	500	127.13	42.05	169.18
03/01/2015	Misc				169.18	10.00	179.18
03/10/2015	Misc				179.18	10.00	189.18
03/23/2015	Penalty				189.18	4.21	193.39
03/23/2015	Interest				193.39	2.34	195.73
06/09/2015	Charge	03/16/2015	150600	300	195.73	42.05	237.78
06/09/2015	Misc				237.78	100.00	337.78
07/16/2015	L Charge	06/15/2015		200	337.78	0.00	337.78

*lien fee
 water bill
 please write off*



INVOICE 07-28-2015

Cabazon Water District
50256 Main Street
Cabazon, CA 92230

BALANCE DUE

Upon Receipt

\$500.00

Notes: At the May 27, 2015 meeting of the Alliance, member representatives voted to agree to pay \$500.00 per agency to fund the 2015-2016 fiscal year budget. (Minutes are attached to this invoice.)

Item Description	Quantity	Price Per	Total
2015/2016 Alliance Dues			\$500.00
Payable to: Riverside County RDA Please Provide the following notation on the check: : For deposit only to San Geronio Pass Regional Water Task Force account			
Send to: Admin for San Geronio Regional Water Task Force C/O Phil Rosentrater, Deputy Director Riverside County RDA 3403 10 th Street, Suite 300 Riverside, CA 92501			
TOTAL			\$500.00

San Gorgonio Pass Regional Water Resource Alliance

Meeting Minutes of Wednesday, May 27, 2015 at 6:00 p.m.

Banning City Hall Council Chambers
99 East Ramsey Street, Banning California, 92220

I. Call to order

Debbie Franklin called to order the regular meeting of the San Gorgonio Pass Regional Water Alliance at 6:03 p.m. on May 27, 2015 at Banning City Hall.

II. Public Comments

Debbie Franklin opened public comments. Seeing none, the public comments section was closed.

III. Approval of Minutes

A motion was made, seconded and carried to accept the April 22, 2015 meeting minutes.

IV. Presentation

Member Agency Profile of Yucaipa Valley Water District presented by Bruce Granlund.

V. Technical Committee Reports

- a) **Messaging Committee:** Mary Ann Melleby reported the website is up, the committee has received training and now they are working on a marketing plan to drive traffic to the website using media, member agencies, flyers and email. Would also like to encourage the public to attend Alliance meetings by the same means. Website addresses are www.passwateralliance.com and www.passwateralliance.org. It was noted by Mary Ann Melleby that the April 22, 2015 minutes regarding the website address were not correct. The budget to create the website was not to exceed \$5500.00. To date the Alliance has spent \$4142.00 with an additional \$90.00 per month totaling \$1080.00 for 12 months of webmaster services and web hosting totaling of \$5,222.00.
- b) **Recycled Water Committee:** Eric Fraser reported Beaumont Cherry Valley water District and Yucaipa Valley Water District continue to work on their agreement for providing recycled water to BCVWD. Finalized agreements are being presented to both boards next month.
- c) **Conservation Committee:** Debbie Franklin reported the committee has been focused on three main areas of interest:

- 1) The annual drought tolerant plant event at Home Depot does not include the Beaumont location on their flyer. It needs to be confirmed if Beaumont is participating in the event.
- 2) The inefficient program. Iefficient has conducted two surveys six months apart to confirm the public awareness concerning the drought has been raised. It was suggested that a presentation should be made by Iefficient to the Alliance to show what the value in participating would be. The cost of participating is between \$5,000.00 and \$10,000.00. The Alliance can also investigate alternate avenues for creating public awareness such as video and theatre advertising. The main focus should be on outdoor water usage.
- 3) Turf Removal. The public should be made aware there is no local dollars available for turf rebate programs. The Alliance is actively seeking grant money, having approved \$5,000.00 for grant writing services. However, it should be noted the grant money would not be available until November or December 2015.

D) **Administrative Committee:** Debbie Franklin reported the Administrative Committee has been considering for action by the Alliance any changes they deemed necessary to the following documents:

Memorandum of Understanding (MOU)
Best Practices
2015-2016 Tentative Budget
Common Agreements

The following changes to each document were discussed and approved:

Memorandum of Understanding: Correct the name of the Alliance from San Gorgonio Regional Water Resource Alliance/Task Force to the San Gorgonio Regional Water Alliance. Change the use of Task Force to Alliance, and purveyor(s) to agency(ies).

Best Practices: Correct the name and change all references of the Task Force to the Alliance. Add the May session as the annual meeting to review the MOU, Best Practices and Election of Officers to ensure the Alliance is still on target with their primary goals. Add the months of November and December as dark months. Update the website address, quorum requirements and voting restrictions.

2015-2016 Tentative Budget:

Administrative		
Legal	\$1,200	
Grant Writing	\$5,000	\$6,200
Outreach		
Web Maintenance	\$1,200	
Survey Monkey	\$80	\$1,280
Projects		
Data, Analysis	\$1,000	\$1,000

Members voted to agree to pay \$500.00 each agency to fund the 2015-2016 Fiscal Year. The funds are administered by the county and as such the county needs to clearly define the payee and remittance address for the appropriate accounting of such funds. It was reported the Alliance began the fiscal year with a balance of \$17,000.00. After expenditures of \$4,163.98 there is now a balance of \$12,836.02.

Common Agreements: It was decided the common agreements still hold true. The only suggested changes were the name in the title and that the agreements are added as an addendum to the MOU.

VI. Election of Officers

- a) Chair: Debbie Franklin, motioned and carried
- b) Vice Chair: Kerri Mariner, motioned and carried
- c) Secretary: Mary Ann Melleby, motioned and carried
- d) Treasurer: Phil Rosentrator, motion and carried

VII. Comments by Alliance Members

The website committee was commended for a job well done. The Alliance membership is appreciative of the work and effort involved in making it a success. Bruce Granlund was thanked for his presentation.

VIII. Future Topics:

- a) Wish List round table discussion of Long Term Big Projects
- b) Chromium VI presentation
- c) CV Strategies- inefficient
- d) History of the Big Bear Dam

- e) Agency plans for water use reductions
- f) Presentation from the Executive Director of the California Rural Water Assoc.

IX. Adjournment

Debbie Franklin adjourned the meeting at 7:25 p.m.

Respectfully submitted,

City of Banning

THE ACTION MINUTES SUMMARIZE ACTIONS TAKEN BY THE ALLIANCE. A COPY OF THE MEETING IN ITS ENTIRETY IS AVAILABLE IN DVD FORMAT AND CAN BE REQUESTED IN WRITING TO THE CITY OF BANNING CLERK'S OFFICE.