



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:**  
Tuesday, May 17, 2016 – 3:45 PM

CALL TO ORDER,  
PLEDGE OF ALLEGIANCE,  
ROLL CALL

### FINANCE & AUDIT COMMITTEE

1. Discussion: Finance & Audit Committee Report
  - Profit and Loss Two Month
  - Profit and Loss Budget Comparison
  - Statement of Cash Flows
  - Proposed Budget for FY 2016-2017
  
2. Finance & Audit Committee District Payables Review and Approval/Signing

### PUBLIC COMMENT

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**ADJOURNMENT**

**ADA Compliance Issues**

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**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:**  
May 17, 2016 – 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 May 17, 2016 regarding April 2016 Financials
  - b. Regular Board Meeting Minutes and warrants of April 19, 2016
2. Warrants – None
3. Awards of Contracts – None

## UPDATES

1. Update: San Gorgonio Pass Regional Water Alliance Update  
(by Director Israel)
2. Update: Manager's Operations Report  
(by General Manager Louie)

## 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 listed on the agenda under 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 REAL PROPERTY NEGOTIATORS  
*Property: (former Hadley property at 50100 Main Street)*  
*Agency Negotiator: Calvin Louie*  
*Negotiating Parties: Cabazon Water District, Lucent Real Estate, Inc., and Hadley's Trust*  
*Under Negotiation: Price and Terms of Payment*
- (2) CONFERENCE WITH LEGAL COUNSEL-ANTICIPATED LITIGATION  
*Government Code, section 54956.9(d)(2)*  
*Existing Facts and Circumstances: Water Billing Issue with Desert Hills Premium Outlets*
- (3) CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION  
*Government Code, section 54956.9(d)(2) (2 cases)*

## OPEN SESSION

Report to the public of action taken by the Board, if any.

## OLD BUSINESS

1. Discussion/Action: Water Bill Appeal - Account# 6-6019P - Water meter #113677 – Service ID# 6-519423003- 49965 Fuller, Cabazon – Jack Pryor  
(by Board)
2. Discussion/Action: Review and Approval of proposed budget for Fiscal Year (FY) 2016-2017. (by General Manager Louie and Linda Halley, CPA)
3. Discussion: Water Rates Study – Staff Report & Update
4. Discussion/Action: Approve Water Bill Format Change from postcard to 8 ½ x 10 invoices

(Staff Report)

**NEW BUSINESS**

**PUBLIC COMMENTS**

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**GENERAL MANAGER/BOARD 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. AB 1234 Board Training – Tuesday, June 21, 2016, 10:00 am
- b. Groundwater Law Training – Tuesday, June 21, 12:00 pm
- c. Finance & Audit Workshop – Tuesday – June 21, 2016, 3:45 pm
- d. Regular Board Meeting – Tuesday – June 21, 2016, 6:00 pm
- e. Personnel Committee – None

- f. San Geronio Pass Regional Water Alliance – Alliance Meeting - Wednesday – May 25, 2016 - 5:00 PM to 7:00 PM
- g. Joint Board Meeting at Beaumont Cherry Valley Water District - 560 Magnolia Avenue Beaumont, CA 92223-2258 – Proposed Allocation Agreement – Thursday – May \_\_\_\_, 2016 at 6:00 PM

**ADJOURNMENT**

*ADA Compliance Issues*

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14-618 Broadway Street • P.O. Box 297  
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**FINANCE & AUDIT COMMITTEE MEETING**

**MINUTES**

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

**Meeting Date:**  
Tuesday, April 19, 2016 – 3:45 PM

**CALL TO ORDER,**  
**PLEDGE OF ALLEGIANCE,**  
**ROLL CALL**

\*Note: The meeting was started at 15:53 hr., due to Director Israel's late appearance.

Director Bui - Present  
Director Israel - Present

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

\*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
  - Statement of Cash Flows

✚ The District looks at four 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 four reports the District reviews are the Balance Sheet, the Profit and Loss Two Months, the Profit and Loss Budget Performance, and the Statement of Cash Flows.
- ✚ 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 Statement of Cash Flow gives an overview of the cash that came in and went out during the month.

The first report is the Balance Sheet.

- Total Checking/Savings is about \$45K Lower than last month. The District paid the semi-monthly loan payment to Zion's Bank. .
- Accounts 12011 and 12012 Accounts Receivable are substantially the same this month as last.
- Account 21100 Accounts Payable is lower this month than last. Most of the bills related to March were paid during March.
- 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 this month as last.
- Total 50010 - Payroll All Expenses is substantially the same between the two months.
- Account 53160- Utilities - Wells -shows that the District has received only some of the Edison bills for the month.
- Accounts 5318 - this has been split again to show the equipment rental portion of both the 53180 Materials and Line Maintenance Repair Contractor and 53181 Materials



and Line Maintenance Repair Contractor - Emergency Work to give the District more visibility.

- Account 53610 - Engineering - shows that the District received invoices from Engineering related to work they did for the District prior to March 1. This related to Prop 1A, PRV station, and various other matters.
- 56500 Legal. The bills this month related to:
  - General: EEi contract Re: Hadley's, Crown Castle issues, Stanley Security issues, Failed Pump issues, Review agreement with Center, Board Vacancy issues, Mainly Hadley's Ice House discussions.
  - Water: Follow up Re: Pass Area Groundwater Issues, Upcoming Water Meetings, GSA Mtg. results, Review & analyze SB 885, Mainly groundwater issues.
  - Brown Act/Public Records: Cell Site permits.
- Account 59180 - Service Truck. The District had maintenance work on the '09 Truck this month.

The District ended the month with a preliminary net loss of \$18743.

- ✦ 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 9% below budget for the year to date, so it is close to what was anticipated.
- 41500 Stand By Fees - shows the District is right on Budget. 42110 - Ad Valorem - shows the District is a little below what was anticipated year to date. These are the regular property taxes. This could be because property owners are not paying the property taxes as quickly in the past. The District does not have very much visibility from the reporting it receives from the county.
- Total 50010 Payroll All Expenses is right on the year to date budget.
- Account 53180 Materials and Line Maintenance Contractor, including the emergency work is over budget year to date. Most of the work has been emergency repair.
- 56500 Legal Service - This is about 30% over budget year to date, although the month of March was right on.
- Preliminary figures show the District with a year to date loss of \$94k, compared to a budgeted year to date net loss of \$17k

- The main areas where we are overbudget year to date:  
Legal  
Line Maintenance and Materials Contractor - Emergency

The Summary of Cash Flows shows:

- The largest expenditures were the bills. They were high in March.
- Payroll remains at a normal level.
- The total expenditures were about \$131k
- Net cash used was about \$45k
- The District ended the month with cash of \$155k.
- This ties to the Balance Sheet.

## 2. Finance & Audit Committee District Payables Review and Approval/Signing

### PUBLIC COMMENT

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### ADJOURNMENT

Motion to adjourn at 16:06 hr. made by Director Israel and 2<sup>nd</sup> by Director Bui.

Meeting adjourned at 16:06 hr. on April 19, 2016.

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Robert Lynk, Board Chair  
Board of Directors  
Cabazon Water District

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Elizabeth Lemus, Secretary  
Board of Directors  
Cabazon Water District

#### ADA Compliance Issues

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**REGULAR BOARD MEETING**

**MINTUES**

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

**Meeting Date:**  
April 19, 2016 – 6:00 PM

**CALL TO ORDER**

**PLEDGE OF ALLEGIANCE**

**REMEMBRANCE OF OUR SERVICE MEN AND WOMEN**

**ROLL CALL**

Director Teresa Bui - Present  
Director Maxine Israel - Present  
Director Alan Davis - Present  
Director Robert Lynk - Present

Calvin Louie, General Manager - Present  
Elizabeth Lemus, Board Secretary - Present  
Linda S. Halley, Financial Consultant - Absent  
Steve Anderson, Best Best & Krieger Law Firm - Present

Note: This meeting was recorded by the District -

**CONSENT CALENDAR**

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1. Approval of:

- a. Finance and Audit Committee Meeting Minutes and warrants approved by the committee of March 21, 2016 regarding February 2016 Financials
- b. Regular Board Meeting Minutes and warrants of March 21, 2016

**Motion to approve consent calendar item(s) a.) Finance and Audit Committee Meeting Minutes and warrants approved by the committee of March 21, 2016 regarding February 2016 Financials and (b.) Regular Board Meeting Minutes and warrants of March 21, 2016 made by Director Israel and 2<sup>nd</sup> by Director Bui.**

Director Bui - Aye  
Director Israel - Aye  
Director Davis - Aye  
Director Lynk - Aye

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

UPDATES

Update: San Gorgonio Pass Regional Water Alliance Update  
(by Director Israel)

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

NEW BUSINESS

1. Discussion/Action: Recruit and Selection of a new member to replace the vacancy on the Board. (by Board)

Oath of Office: swearing-in of appointed Director.

**Motion to appoint Sarah Wargo as the new member to replace the vacancy on the Board left by former Director Joseph Tobias made by Director Davis and 2<sup>nd</sup> by Director Israel.**

Director Bui - Nay  
Director Israel - Aye  
Director Davis - Aye  
Director Lynk – Aye

Ms. Wargo was then sworn in before the Board and Public, and took her seat as Director.

2. Discussion/Action: Water Bill Appeal - Account# 6-6019P - Water meter #113677 – Service ID# 6-519423003- 49965 Fuller, Cabazon – Jack Pryor (by Board)

Motion to have the “old, previous” meter tested, which the District will absorb the cost for testing, and to table any further decisions until the May 2016 regular board meeting made by Director Israel and 2<sup>nd</sup> by Director Bui.

Director Wargo - Aye  
Director Bui - Aye  
Director Israel - Aye  
Director Davis - Aye  
Director Lynk - Aye

3. Discussion/Action: Kids Cure Foundation – Presentation by Shannon Smith, President

No action needed. Kids Cure Foundation President, Shannon Smith, gave a power-point presentation about their foundation, and presented a plaque to the District, thanking the District for the donation received.

4. Discussion/Action: Board to reconsider meeting package to be prepared and distributed four to five (4 to 5) days instead of seven (7) days before scheduled Board meetings. (by General Manager Louie)

Motion to approve distributing board meeting packets five days before scheduled Board meetings (i.e. distribute packets the Thursday before the Regular Tuesday Meeting) made by Director Israel and 2<sup>nd</sup> by Director Wargo.

Director Wargo - Aye  
Director Bui - Aye  
Director Israel - Aye  
Director Davis - Aye  
Director Lynk - Aye

The District took a short break at 20:45 hr. and reconvened at 20:57 hr.

The District skipped ahead of Old Business to Closed Session.

CLOSED SESSION:

CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION

Significant exposure to litigation pursuant to paragraph (2) of subdivision (d) of Section 54956.9:  
One (1) case

CONFERENCE WITH REAL PROPERTY NEGOTIATORS

Property: 50100 Main St., Cabazon, CA 92230  
Agency negotiator: Calvin Louie, General Manager  
Negotiating Parties: Cabazon Water District, Lucent Real Estate, Inc., and Hadley’s Trust  
Under negotiation: Terms of Payment

**OPEN SESSION:**

Board to report of action taken.

No reportable action taken. Meeting resumed Open Session at 22:10 hr.

**OLD BUSINESS**

1. Discussion/Action: Water Rate Study – Request for Staff Report  
– Approval to continue Contract or In-house employees. (by Director Davis and Director Israel)

Motion to authorize the General Manager to begin the process of hiring an In-house Field Crew and to provide the current Water System Repair and Maintenance Crew Contractor a contract termination notice giving 90 days from April 19, 2016 before contract termination made by Director Israel and 2<sup>nd</sup> by Director Bui.

Director Wargo - Aye  
Director Bui - Aye  
Director Israel - Aye  
Director Davis - Aye  
Director Lynk - Aye

2. Discussion/Action: Present bids to Board for a Target Audit (by Director Lynk and Director Davis)

Director Davis and Director Lynk were responsible for obtaining bids from various auditors. They had set a spending cap of \$2,500, but the lowest bid they received was for \$3,400.

Motion not proceed any further with the Target Audit made by Director Wargo and 2<sup>nd</sup> by Director Davis.

Director Wargo - Aye  
Director Bui - Abstain  
Director Israel - Aye  
Director Davis - Aye  
Director Lynk - Aye

3. Discussion/Action: Cabazon Water District Financial - Target Audit – Selection of Auditors (by Director Lynk and Director Davis)

This item was dropped due to the previous item's motion/action.

4. Discussion: Update on Request for Proposals for Auditors and Recruitment for a Financial Advisor. (by General Manager)

5. Discussion/Action: AB 1234 Joint Board Training with High Valley Water District – two hour class. Date and time to be determined; may be able to schedule four hours before the May 17, 2016 Board Meeting.

\*Note: It was unanimously agreed upon by the board that both the AB 1234 Joint Board Training with High Valley Water District (a two hour class) and the Groundwater Law Training (also a two hour class) will be planned to take place beginning at 10:00 am on June 21, 2016, at the District Administration Office (14618 Broadway St., Cabazon). After the finishing of the first class, the District will continue on to the second class.

6. Discussion/Action: Groundwater Law Training – two hour class. Date and time to be determined. May be able to schedule two hours before the May 17, 2016 Board Meeting.

\*Note: It was unanimously agreed upon by the board that both the AB 1234 Joint Board Training with High Valley Water District (a two hour class) and the Groundwater Law Training (also a two hour class) will be planned to take place beginning at 10:00 am on June 21, 2016, at the District Administration Office (14618 Broadway St., Cabazon). After the finishing of the first class, the District will continue on to the second class.

7. Discussion/Action: Beaumont-Cherry Valley & Yucaipa Valley Water Districts Proposal regarding San Gorgonio Pass Water Agency water allocation discussions.

No action was taken, but this item was discussed between the Board, Management, and the public.

#### PUBLIC COMMENTS ON CLOSED SESSION ITEM(S)

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MISCELLANEOUS

1. Future Board Items/Next Board Meeting Date(s)

- a. Finance & Audit Workshop – Tuesday - May 17, 2016, 3:45 pm
- b. Regular Board Meeting – Tuesday - May 17, 2016, 6:00 pm
- c. Personnel Committee – None
- d. San Geronio Pass Regional Water Alliance – Alliance Meeting - Wednesday - April 27, 2016 - 5:00 PM to 7:00 PM
- e. Joint Board Meeting at Beaumont Cherry Valley Water District - 560 Magnolia Avenue Beaumont, CA 92223-2258 – Proposed Allocation Agreement – Thursday – April 28, 2016 at 6:00 PM

ADJOURNMENT

Motion to adjourn at 23:12 hr. unanimously by all Directors (no objections were voiced).

Meeting adjourned at 23:12 hr. on Tuesday, April 19, 2016

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Robert Lynk, Board Chair  
Board of Directors  
Cabazon Water District

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Elizabeth Lemus, Secretary  
Board of Directors  
Cabazon Water District



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**Cabazon Water District**  
**Profit & Loss**  
 March through April 2016

Ordinary Income/Expense	<u>Mar 16</u>	<u>Apr 16</u>
<b>Income</b>		
<b>41000 · Operating Income</b>		
41100 · Base Rate - Water Bills	77,617.03	77,969.72
41220 · Fire Sales - Water Bills	240.00	240.00
41240 · Meter Install and Removal	0.00	0.00
41310 · Penalty Fees - Water Bills	2,432.59	3,625.33
41320 · Lien Reinstatement Fees	400.00	0.00
41330 · New Account Fees - Water Bills	80.00	165.00
41360 · Incident Fee - Water Bills	0.00	70.00
41370 · Returned Check Fees	60.00	90.00
<b>Total 41000 · Operating Income</b>	<u>80,829.62</u>	<u>82,160.05</u>
<b>42000 · Non-Operating Income</b>		
<b>42100 · Property Taxes</b>		
42110 · Ad Valorem - Tax Revenue	35.47	1,232.65
<b>Total 42100 · Property Taxes</b>	<u>35.47</u>	<u>1,232.65</u>
42210 · Cell Tower Lease Income	1,928.24	3,856.48
42310 · Miscellaneous Non-Operating Inc	12.60	0.00
<b>43000 · Interest Income</b>		
43110 · Interest Inc - Gen, Trust, Payr	1.74	0.22
43140 · Interest Income - Water bills	292.11	525.90
43160 · Interest Income - DWR	0.55	0.00
<b>Total 43000 · Interest Income</b>	<u>294.40</u>	<u>526.12</u>
<b>Total 42000 · Non-Operating Income</b>	<u>2,270.71</u>	<u>5,615.25</u>
<b>Total Income</b>	<u>83,100.33</u>	<u>87,775.30</u>
<b>Gross Profit</b>	<u>83,100.33</u>	<u>87,775.30</u>
<b>Expense</b>		
<b>50010 · Payroll - All Expenses</b>		
<b>51000 · Payroll Summary</b>		
51050 · Directors' Fees	600.00	1,000.00
<b>51100 · Management and Customer Service</b>		
51120 · Customer Accounts	3,106.35	3,301.05
51130 · Admin Assistant	3,935.42	3,958.91
51140 · General Manager	6,341.52	6,341.52
<b>Total 51100 · Management and Customer Service</b>	<u>13,383.29</u>	<u>13,601.48</u>
<b>51200 · Water Operations</b>		
51210 · Meter Reader	1,866.24	(3,334.25)
<b>Total 51200 · Water Operations</b>	<u>1,866.24</u>	<u>(3,334.25)</u>
<b>Total 51000 · Payroll Summary</b>	<u>15,849.53</u>	<u>11,267.23</u>
<b>51300 · Payroll - Employee Ben Expense</b>		
51310 · Workers Comp.	1,159.78	1,152.26
51320 · Employee Health Care	2,606.70	2,606.70
51330 · Pension	2,753.61	2,794.83
51350 · Union Dues	0.00	0.00
51360 · Aflac Deductions	0.00	0.00

**Cabazon Water District**  
**Profit & Loss**  
 March through April 2016

	<u>Mar 16</u>	<u>Apr 16</u>
Total 51300 · Payroll - Employee Ben Expense	6,520.09	6,553.79
51400 · Payroll Expenses - Taxes, etc		
51410 · FICA and Medicare	1,194.18	1,238.42
51420 · SUI and ETT	185.01	148.54
51430 · Medical Testing	85.00	0.00
Total 51400 · Payroll Expenses - Taxes, etc	<u>1,464.19</u>	<u>1,386.96</u>
Total 50010 · Payroll - All Expenses	<u>23,833.81</u>	<u>19,207.98</u>
52000 · Operational Expenses		
53000 · Facilities, Wells, Trans, Dist		
53110 · Lab Fees	210.00	165.00
53120 · Site Landscaping & Maintenance	45.00	45.00
53130 · Meters	0.00	50.00
53160 · Utilities - Wells	7,486.40	7,516.26
53170 · SCADA (no ongoing contract )	433.84	25.52
5318 · Line Mtn & Rep Contractor		
53180 · Line Maint and Repair Cont	14,250.00	0.00
5318R · Line Mtn and Repair Equip Rent	8,850.00	0.00
53181 · Line Maint Repair Cont. Emergen (Eme	0.00	6,780.00
5318RE · Line Mtn & Rep Eq Rent Emerg	0.00	4,250.00
Total 5318 · Line Mtn & Rep Contractor	<u>23,100.00</u>	<u>11,030.00</u>
53190 · Line Maint and Repair Materials	391.64	(1,190.79)
53210 · Well Maintenance		
53215 · Chemicals	447.60	851.73
53210 · Well Maintenance - Other	0.00	588.00
Total 53210 · Well Maintenance	<u>447.60</u>	<u>1,439.73</u>
53300 · Security		
53330 · Crime Prevention (PSI & Verizon)	525.30	0.00
53350 · Alarms		
53355 · Alarm Phones	108.62	105.43
Total 53350 · Alarms	<u>108.62</u>	<u>105.43</u>
53390 · Audio Alarm (cont exp xx/xx)	241.12	241.12
53410 · Video Eq Lease (exp xx/xx)	724.00	1,104.00
Total 53300 · Security	<u>1,599.04</u>	<u>1,450.55</u>
53610 · Engineering Services	4,632.70	0.00
55131 · Meter Reading	0.00	0.00
Total 53000 · Facilities, Wells, Trans, Dist	<u>38,346.22</u>	<u>20,531.27</u>
54000 · Utilities - Office		
54110 · Electricity	1,000.73	884.68
54120 · Gas	44.47	15.29
54130 · Telephone	723.41	754.12
54140 · Trash Pickup/Office Cleaning	351.48	351.48
Total 54000 · Utilities - Office	<u>2,120.09</u>	<u>2,005.57</u>
55000 · Office Expenses		
55220 · Fire Alarm System Servicing (Fire Alarm S	0.00	144.00
55110 · Water Billing System	0.00	2,294.97

**Cabazon Water District**  
**Profit & Loss**  
 March through April 2016

	<u>Mar 16</u>	<u>Apr 16</u>
55120 · Supplies & Equipment	785.17	164.21
55130 · Copier and Supplies	817.39	489.24
55150 · Postage	438.38	745.67
55160 · Printing & Publications	0.00	3,069.00
55180 · Computer Services	3,646.33	2,450.00
55190 · Office/Radio	0.00	1,087.40
55200 · Office Storage	500.00	500.00
55210 · Air Conditioning Servicing (Air Conditionin	350.00	361.00
55000 · Office Expenses - Other	0.00	175.00
<b>Total 55000 · Office Expenses</b>	<b>6,537.27</b>	<b>11,480.49</b>
<b>56000 · Support Services</b>		
56200 · Temporary Labor	43.92	35.93
56400 · Accounting (monthy contract)	998.75	1,253.75
56500 · Legal Services		
565-00 · Legal - General	2,904.72	2,819.20
565.01 · Legal - Water	1,267.00	3,990.10
565-02 · Legal - Brown Act / Public Recor	206.50	0.00
565.07 · Legal - Personnel	0.00	250.00
<b>Total 56500 · Legal Services</b>	<b>4,378.22</b>	<b>7,059.30</b>
56600 · Bank Service Charges	114.98	130.21
56700 · Payroll Service	236.80	248.40
56800 · General Liability Insurance	1,711.19	1,711.19
<b>Total 56000 · Support Services</b>	<b>7,483.86</b>	<b>10,438.78</b>
<b>57000 · Training/Travel</b>		
57110 · Seminars/Training	1,275.00	0.00
57120 · Travel and Meals	8.69	0.00
<b>Total 57000 · Training/Travel</b>	<b>1,283.69</b>	<b>0.00</b>
58000 · Other Fees	0.00	122.53
<b>59000 · Service Tools &amp; Equipment</b>		
59110 · Shop Supplies and Small Tools	0.00	(695.95)
59120 · Vehicle Fuel	997.27	0.00
59150 · Tractor Expenses	750.00	0.00
59160 · Backhoe Fuel	0.00	0.00
59170 · Equipment Rental	0.00	188.10
59180 · Service Trucks - Repair and Mtn	2,198.02	937.39
59190 · Water Ops Cell Phone/ Internet	196.96	0.00
59210 · Water Ops Computer Internet	0.00	0.00
59000 · Service Tools & Equipment - Other	37.78	0.00
<b>Total 59000 · Service Tools &amp; Equipment</b>	<b>4,180.03</b>	<b>429.54</b>
<b>Total 52000 · Operational Expenses</b>	<b>59,951.16</b>	<b>45,008.18</b>
<b>61000 · Non-Operating Expenses</b>		
61150 · Returned Checks	(150.00)	(221.00)
61170 · DWR Interest on Loans	0.00	6,898.97
61180 · DHPO Interest Expense	7,510.28	0.00
61220 · Reconciliation Discrepancies	60.00	3.88

**Cabazon Water District**  
**Profit & Loss**  
March through April 2016

	<u>Mar 16</u>	<u>Apr 16</u>
61240 · Miscellaneous	595.25	96.56
Total 61000 · Non-Operating Expenses	8,015.53	6,778.41
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	113,989.50	93,183.57
Net Ordinary Income	(30,889.17)	(5,408.27)
Net Income	(30,889.17)	(5,408.27)

PRELIMINARY

## Cabazon Water District Profit & Loss Budget Performance

April 2016

	Apr 16	Budget	Jul '15 - Apr 16	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>41000 · Operating Income</b>					
41100 · Base Rate - Water Bills	77,969.72	97,333.00	876,926.90	973,330.00	1,168,000.00
41220 · Fire Sales - Water Bills	240.00	240.00	2,400.00	2,400.00	2,880.00
41230 · Fire Flow Income	0.00		150.00		
41240 · Meter Install and Removal	0.00		0.00		
41310 · Penalty Fees - Water Bills	3,625.33	2,750.00	29,119.94	27,500.00	33,000.00
41320 · Lien Reinstatement Fees	0.00		801.07		
41330 · New Account Fees - Water Bills	165.00		1,120.00		
41360 · Incident Fee - Water Bills	70.00		70.00		
41370 · Returned Check Fees	90.00		420.00		
41500 · Stand By Fees - Tax Revenue	0.00	20,000.00	71,432.37	90,000.00	100,000.00
<b>Total 41000 · Operating Income</b>	<b>82,160.05</b>	<b>120,323.00</b>	<b>982,440.28</b>	<b>1,093,230.00</b>	<b>1,303,880.00</b>
<b>42000 · Non-Operating Income</b>					
<b>42100 · Property Taxes</b>					
42110 · Ad Valorem - Tax Revenue	1,232.65	9,200.00	27,002.82	41,400.00	46,000.00
42120 · Teeter Settlement Income	0.00	0.00	0.00	0.00	10,000.00
<b>Total 42100 · Property Taxes</b>	<b>1,232.65</b>	<b>9,200.00</b>	<b>27,002.82</b>	<b>41,400.00</b>	<b>56,000.00</b>
42210 · Cell Tower Lease Income	3,856.48	1,917.00	21,210.64	19,170.00	23,000.00
42310 · Miscellaneous Non-Operating In	0.00		1,792.81		
<b>43000 · Interest Income</b>					
43110 · Interest Inc - Gen, Trust, Payr	0.22		11.84		
43120 · Interest Income LAIF	0.00	158.00	1,163.75	1,580.00	1,900.00
43140 · Interest Income - Water bills	525.90	333.00	3,753.72	3,330.00	4,000.00
43160 · Interest Income - DWR	0.00		3.71		
<b>Total 43000 · Interest Income</b>	<b>526.12</b>	<b>491.00</b>	<b>4,933.02</b>	<b>4,910.00</b>	<b>5,900.00</b>
<b>Total 42000 · Non-Operating Income</b>	<b>5,615.25</b>	<b>11,608.00</b>	<b>54,939.29</b>	<b>65,480.00</b>	<b>84,900.00</b>
<b>Total Income</b>	<b>87,775.30</b>	<b>131,931.00</b>	<b>1,037,379.57</b>	<b>1,158,710.00</b>	<b>1,388,780.00</b>
<b>Gross Profit</b>	<b>87,775.30</b>	<b>131,931.00</b>	<b>1,037,379.57</b>	<b>1,158,710.00</b>	<b>1,388,780.00</b>
<b>Expense</b>					
<b>50010 · Payroll - All Expenses</b>					
<b>51000 · Payroll Summary</b>					
51050 · Directors' Fees	1,000.00	1,183.00	8,200.00	11,830.00	14,200.00
<b>51100 · Management and Customer Service</b>					
51120 · Customer Accounts	3,301.05	3,450.00	35,382.20	34,500.00	41,400.00
51130 · Admin Assistant	3,958.91	3,533.00	32,266.44	35,330.00	42,400.00
51140 · General Manager	6,341.52	7,400.00	69,771.95	74,000.00	88,800.00
<b>Total 51100 · Management and Custoi</b>	<b>13,601.48</b>	<b>14,383.00</b>	<b>137,420.59</b>	<b>143,830.00</b>	<b>172,600.00</b>
<b>51200 · Water Operations</b>					
51210 · Meter Reader	(3,334.25)	2,025.00	14,391.45	20,250.00	24,300.00
<b>Total 51200 · Water Operations</b>	<b>(3,334.25)</b>	<b>2,025.00</b>	<b>14,391.45</b>	<b>20,250.00</b>	<b>24,300.00</b>
<b>Total 51000 · Payroll Summary</b>	<b>11,267.23</b>	<b>17,591.00</b>	<b>160,012.04</b>	<b>175,910.00</b>	<b>211,100.00</b>
<b>51300 · Payroll - Employee Ben Expense</b>					

## Cabazon Water District Profit & Loss Budget Performance

April 2016

	Apr 16	Budget	Jul '15 - Apr 16	YTD Budget	Annual Budget
51310 · Workers Comp.	1,152.26	750.00	13,818.12	7,500.00	9,000.00
51320 · Employee Health Care	2,606.70	2,558.00	25,362.39	25,580.00	30,700.00
51330 · Pension	2,794.83	2,975.00	33,491.24	29,750.00	35,700.00
51350 · Union Dues	0.00		(28.56)		
51360 · Aflac Deductions	0.00		141.44		
<b>Total 51300 · Payroll - Employee Ben Ex</b>	<b>6,553.79</b>	<b>6,283.00</b>	<b>72,784.63</b>	<b>62,830.00</b>	<b>75,400.00</b>
51400 · Payroll Expenses - Taxes, etc					
51410 · FICA and Medicare	1,238.42	1,342.00	12,594.42	13,420.00	16,100.00
51420 · SUI and ETT	148.54	233.00	2,329.64	2,330.00	2,800.00
51430 · Medical Testing	0.00	77.00	720.00	770.00	920.00
<b>Total 51400 · Payroll Expenses - Taxes,</b>	<b>1,386.96</b>	<b>1,652.00</b>	<b>15,644.06</b>	<b>16,520.00</b>	<b>19,820.00</b>
<b>Total 50010 · Payroll - All Expenses</b>	<b>19,207.98</b>	<b>25,526.00</b>	<b>248,440.73</b>	<b>255,260.00</b>	<b>306,320.00</b>
52000 · Operational Expenses					
53000 · Facilities, Wells, Trans, Dist					
53110 · Lab Fees	165.00	700.00	7,136.12	7,000.00	8,400.00
53120 · Site Landscaping & Maintenan	45.00	2,000.00	1,376.03	20,000.00	24,000.00
53130 · Meters	50.00	833.00	4,813.23	8,330.00	10,000.00
53140 · Generator Service Contractor	0.00	292.00	0.00	2,920.00	3,500.00
53150 · Median Landscape & Mainten	0.00	1,916.67	11,385.00	19,166.70	23,000.00
53160 · Utilities - Wells	7,516.26	8,750.00	87,088.53	87,500.00	105,000.00
53170 · SCADA (no ongoing contract	25.52	400.00	1,693.99	4,000.00	4,800.00
5318 · Line Mtn & Rep Contractor					
53180 · Line Maint and Repair Cont	0.00	12,500.00	61,385.00	125,000.00	150,000.00
5318R · Line Mtn and Repair Equip	0.00		8,850.00		
53181 · Line Maint Repair Cont (Em	6,780.00		90,877.50		
5318RE · Line Mtn & Rep Eq. Rent E	4,250.00		8,170.00		
<b>Total 5318 · Line Mtn &amp; Rep Contract</b>	<b>11,030.00</b>	<b>12,500.00</b>	<b>169,282.50</b>	<b>125,000.00</b>	<b>150,000.00</b>
53190 · Line Maint and Repair Materia	(1,190.79)	5,000.00	20,832.80	50,000.00	60,000.00
53210 · Well Maintenance					
53215 · Chemicals	851.73	525.00	1,555.59	5,250.00	6,300.00
53210 · Well Maintenance - Other	588.00	1,250.00	6,181.80	12,500.00	15,000.00
<b>Total 53210 · Well Maintenance</b>	<b>1,439.73</b>	<b>1,775.00</b>	<b>7,737.39</b>	<b>17,750.00</b>	<b>21,300.00</b>
53300 · Security					
53330 · Crime Prevention (PSI & Ve	0.00		1,050.60		
53350 · Alarms					
53355 · Alarm Phones	105.43	113.00	1,076.37	1,130.00	1,350.00
53350 · Alarms - Other	0.00	46.00	242.00	460.00	550.00
<b>Total 53350 · Alarms</b>	<b>105.43</b>	<b>159.00</b>	<b>1,318.37</b>	<b>1,590.00</b>	<b>1,900.00</b>
53380 · Materials	0.00	42.00	64.00	420.00	500.00
53390 · Audio Alarm (cont exp xx/x)	241.12	225.00	2,574.20	2,250.00	2,700.00
53410 · Video Eq Lease (exp xx/xx)	1,104.00	742.00	7,620.00	7,420.00	8,900.00
<b>Total 53300 · Security</b>	<b>1,450.55</b>	<b>1,168.00</b>	<b>12,627.17</b>	<b>11,680.00</b>	<b>14,000.00</b>
53610 · Engineering Services	0.00	2,000.00	46,904.17	20,000.00	24,000.00
55131 · Meter Reading	0.00		0.00		

## Cabazon Water District Profit & Loss Budget Performance

April 2016

	Apr 16	Budget	Jul '15 - Apr 16	YTD Budget	Annual Budget
53000 · Facilities, Wells, Trans, Dist -	0.00		2,612.95		
<b>Total 53000 · Facilities, Wells, Trans, Di</b>	<b>20,531.27</b>	<b>37,334.67</b>	<b>373,489.88</b>	<b>373,346.70</b>	<b>448,000.00</b>
<b>54000. · Utilities - Office</b>					
54110 · Electricity	884.68	1,083.00	11,372.99	10,830.00	13,000.00
54120 · Gas	15.29	75.00	485.45	750.00	900.00
54130 · Telephone	754.12	750.00	8,063.19	7,500.00	9,000.00
54140 · Trash Pickup/Office Cleaning	351.48	350.00	3,514.80	3,500.00	4,200.00
<b>Total 54000. · Utilities - Office</b>	<b>2,005.57</b>	<b>2,258.00</b>	<b>23,436.43</b>	<b>22,580.00</b>	<b>27,100.00</b>
<b>55000. · Office Expenses</b>					
55220 · Fire Alarm System Servicing (	144.00		573.50		
55110 · Water Billing System	2,294.97	208.00	4,560.00	2,080.00	2,500.00
55120 · Supplies & Equipment	164.21	795.00	4,486.85	7,950.00	9,540.00
55130 · Copier and Supplies	489.24	635.00	6,251.16	6,350.00	7,620.00
55140 · Dues & Subscriptions	0.00	83.00	1,092.00	830.00	1,000.00
55150 · Postage	745.67	750.00	5,432.10	7,500.00	9,000.00
55160 · Printing & Publications	3,069.00	104.00	2,818.00	1,040.00	1,250.00
55180 · Computer Services	2,450.00	2,997.00	30,096.21	29,970.00	35,964.00
55190 · Office/Radio	1,087.40		1,087.40		
55200 · Office Storage	500.00	500.00	5,000.00	5,000.00	6,000.00
55210 · Air Conditioning Servicing (Ai	361.00	167.00	3,511.00	1,670.00	2,000.00
55000. · Office Expenses - Other	175.00		175.00		
<b>Total 55000. · Office Expenses</b>	<b>11,480.49</b>	<b>6,239.00</b>	<b>65,083.22</b>	<b>62,390.00</b>	<b>74,874.00</b>
<b>56000 · Support Services</b>					
56200. · Temporary Labor	35.93		1,557.10		
56300 · Financial Audit (through 20xx	0.00	0.00	18,278.00	18,000.00	21,000.00
56400 · Accounting (monthly contract)	1,253.75	1,800.00	13,930.00	18,000.00	21,600.00
<b>56500 · Legal Services</b>					
565-00 · Legal - General	2,819.20		50,171.43		
565.01 · Legal - Water	3,990.10		18,993.82		
565-02 · Legal - Brown Act, Public F	0.00		6,622.00		
565.07 · Legal - Personnel	250.00		7,224.57		
565-13 · Legal - Grant/Loan Funding	0.00		5,917.00		
565-40 · Legal - Fees and Charges	0.00		2,892.10		
56500 · Legal Services - Other	0.00	7,274.00	0.00	72,740.00	87,286.00
<b>Total 56500 · Legal Services</b>	<b>7,059.30</b>	<b>7,274.00</b>	<b>91,820.92</b>	<b>72,740.00</b>	<b>87,286.00</b>
56600 · Bank Service Charges	130.21	200.00	1,389.30	2,000.00	2,400.00
56700 · Payroll Service	248.40	292.00	2,706.55	2,920.00	3,500.00
56800 · General Liability Insurance	1,711.19	1,833.00	17,111.90	18,330.00	22,000.00
56810 · Fixed Asset Software System	0.00		498.33		
<b>Total 56000 · Support Services</b>	<b>10,438.78</b>	<b>11,399.00</b>	<b>147,292.10</b>	<b>131,990.00</b>	<b>157,786.00</b>
<b>57000 · Training/Travel</b>					
57110 · Seminars/Training	0.00	858.00	1,374.00	8,580.00	10,300.00
57120 · Travel and Meals	0.00	417.00	296.17	4,170.00	5,000.00
<b>Total 57000 · Training/Travel</b>	<b>0.00</b>	<b>1,275.00</b>	<b>1,670.17</b>	<b>12,750.00</b>	<b>15,300.00</b>



## Cabazon Water District Profit & Loss Budget Performance

April 2016

	Apr 16	Budget	Jul '15 - Apr 16	YTD Budget	Annual Budget
<b>58000 · Other Fees</b>					
58100 · County Lien Release Fees (Fe	0.00		131.00		
58110 · Riverside County Fees	0.00	42.00	352.80	420.00	500.00
58120 · State Water fees	0.00	525.00	7,236.87	5,250.00	6,300.00
58130 · Election Fees	0.00	83.00	0.00	830.00	1,000.00
58000 · Other Fees - Other	122.53		590.51		
<b>Total 58000 · Other Fees</b>	122.53	650.00	8,311.18	6,500.00	7,800.00
<b>59000 · Service Tools &amp; Equipment</b>					
59110 · Shop Supplies and Small Too	(695.95)	54.00	663.33	540.00	650.00
59120 · Vehicle Fuel	0.00	1,250.00	11,093.70	12,500.00	15,000.00
59130 · Employee Uniforms	0.00	92.00	0.00	920.00	1,100.00
59150 · Tractor Expenses	0.00	575.00	2,758.15	5,750.00	6,900.00
59160 · Backhoe Fuel	0.00	442.00	863.77	4,420.00	5,300.00
59170 · Equipment Rental	188.10		853.14		
59180 · Service Trucks - Repair and M	937.39	625.00	11,023.23	6,250.00	7,500.00
59190 · Water Ops Cell Phone/ Interne	0.00	183.00	1,357.19	1,830.00	2,200.00
59210 · Water Ops Computer Internet	0.00	67.00	0.00	670.00	800.00
59220 · Communications	0.00	92.00	0.00	920.00	1,100.00
59000 · Service Tools & Equipment -	0.00		190.11		
<b>Total 59000 · Service Tools &amp; Equipmen</b>	429.54	3,380.00	28,802.62	33,800.00	40,550.00
<b>Total 52000 · Operational Expenses</b>	45,008.18	62,535.67	648,085.60	643,356.70	771,410.00
<b>61000 · Non-Operating Expenses</b>					
61150 · Returned Checks	(221.00)		(221.01)		
61160 · Grant/Loan Processing Fee	0.00	167.00	1,325.00	1,670.00	2,000.00
61170 · DWR Interest on Loans	6,898.97	1,125.00	10,366.46	11,250.00	13,500.00
61180 · DHPO Interest Expense	0.00	1,292.00	11,493.35	12,920.00	15,500.00
61190 · Bad Debt Expense	0.00	100.00	0.00	1,000.00	1,200.00
61220 · Reconciliation Discrepancies	3.88		14.70		
61240 · Miscellaneous	96.56	417.00	10,536.41	4,170.00	5,000.00
61241 · Website Support	0.00	621.00	299.00	6,210.00	7,450.00
61250 · Image Consultant	0.00		0.00	0.00	0.00
<b>Total 61000 · Non-Operating Expenses</b>	6,778.41	3,722.00	33,813.91	37,220.00	44,650.00
<b>65000 · Depreciation and Amortization</b>					
65110 · Depreciation	22,189.00	22,200.00	221,890.00	222,000.00	266,400.00
<b>Total 65000 · Depreciation and Amortizati</b>	22,189.00	22,200.00	221,890.00	222,000.00	266,400.00
<b>Total Expense</b>	93,183.57	113,983.67	1,152,230.24	1,157,836.70	1,388,780.00
<b>Net Ordinary Income</b>	(5,408.27)	17,947.33	(114,850.67)	873.30	0.00
<b>Net Income</b>	(5,408.27)	17,947.33	(114,850.67)	873.30	0.00

Cabazon Water District  
Statement of Cash Flows  
Month Ended April 30, 2016

Beginning Balance	<u>154,945.28</u>
Receipts:	
Water Service	62,850.79
Tax Revenue	1,232.65
Cell Tower Revenue	3,856.48
Customer Deposits	1,000.00
Interest Income	0.22
Other	<u>4,315.92</u>
Total Receipts	<u>73,256.06</u>
Expenditures:	
Paid Bills	71,616.39
Payroll Expenses	17,856.35
Deposit Refunds	897.81
Debt Repayment	-
Other	<u>503.25</u>
Total Expenditures	<u>90,873.80</u>
Net Receipts/(Expenditures)	<u>(17,617.74)</u>
Ending Cash	<u>137,327.54</u>
Cash Per GL	<u>137,327.54</u>

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Cabazon Water District  
Profit Loss  
April 2015 th  
March 2016

Ordinary Income/Expense	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15	Jan 16	Feb 16	Mar 16	Est Apr 16	Est May 16	Est Jun 16	TOTAL	Approved Budget 06/30/2016	Proposed Budget 06/30/2017
<b>Income</b>															
41000 - Operating Income															
41100 - Base Rate - Water Bills	103,961.15	94,485.17	94,769.60	92,020.43	87,552.79	84,578.89	87,364.01	76,609.11	77,617.03	81,611.45	80,714.57	80,881.44	1,042,164.85	1,186,000.00	1,019,000.00
41220 - Fire Sales - Water Bills	240.00	240.00	240.00	240.00	240.00	240.00	240.00	240.00	240.00	240.00	240.00	240.00	2,880.00	2,880.00	2,880.00
41230 - Fire Flow Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150.00	0.00	0.00
41240 - Water Install and Removal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41310 - Penalty Fees - Water Bills	2,798.27	2,725.02	2,346.41	3,331.77	2,851.31	2,639.19	2,654.34	3,725.71	2,432.59	2,721.54	2,295.08	2,530.87	33,042.98	33,000.00	33,000.00
41320 - Lien Reinstatement Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,201.07	0.00	500.00
41330 - New Account Fees - Water Bills	180.00	80.00	230.00	180.00	95.00	80.00	40.00	0.00	80.00	165.00	120.00	100.00	1,396.00	0.00	1,000.00
41360 - Incident Fee - Water Bills	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	70.00	70.00	0.00	70.00	0.00	0.00
41370 - Returned Check Fees	30.00	60.00	0.00	0.00	60.00	60.00	30.00	30.00	60.00	60.00	0.00	30.00	420.00	0.00	0.00
41500 - Stand By Fees - Tax Revenue	0.00	0.00	0.00	0.00	16.80	0.00	71,415.57	0.00	0.00	0.00	35,122.00	0.00	108,554.37	100,000.00	100,000.00
Total 41000 - Operating Income	107,198.42	97,891.28	97,595.01	95,872.20	90,805.00	87,598.08	161,743.92	80,754.82	80,829.82	84,988.00	118,491.63	84,232.31	1,187,872.17	1,303,880.00	1,153,390.00
42000 - Non-Operating Income															
42100 - Property Taxes															
42110 - Ad Valorem - Tax Revenue	(988.17)	136.80	466.92	260.95	0.00	3,721.56	21,516.64	0.00	35.47	1,232.65	5,771.35	15,413.45	48,187.52	46,000.00	46,000.00
42120 - Toter Settlement Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,549.45	10,000.00	10,000.00	
Total 42100 - Property Taxes	(988.17)	136.80	466.92	260.95	0.00	3,721.56	21,516.64	0.00	35.47	1,232.65	5,771.35	15,413.45	48,187.52	46,000.00	46,000.00
42210 - Cell Tower Lease Income	3,856.48	0.00	1,928.24	1,928.24	1,928.24	1,928.24	1,928.24	1,928.24	1,928.24	1,928.24	1,928.24	1,928.24	23,136.88	23,000.00	24,000.00
42310 - Miscellaneous Non-Operating Inc	50.00	0.00	555.11	1,165.10	0.00	0.00	10.00	0.00	12.80	2,859.20	40.00	0.00	4,691.01	0.00	0.00
43000 - Interest Income															
43110 - Interest Inc - Gen. Trust, Payr	1.56	1.48	1.39	0.99	1.10	0.91	0.83	1.92	1.74	0.58	0.87	1.91	14.78	0.00	0.00
43120 - Interest Income LAIF	0.00	0.00	0.00	541.17	0.00	0.00	622.58	0.00	0.00	400.46	0.00	474.78	2,066.99	1,900.00	2,000.00
43130 - ECC Income on Note	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	266.78	0.00	0.00	
43140 - Interest Income - Water bills	329.75	349.38	328.20	478.50	391.69	409.36	396.89	260.96	292.11	349.19	301.32	256.23	4,134.59	4,000.00	4,000.00
43150 - LAIF FIV Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.69	0.00	0.00	
43160 - Interest Income - DWR	0.38	0.39	0.48	0.34	0.35	0.40	0.39	0.42	0.55	0.62	0.54	0.37	5.04	0.00	0.00
Total 43000 - Interest Income	331.69	351.23	330.07	1,022.00	393.15	410.67	1,010.69	263.00	294.40	790.85	302.33	1,954.76	6,544.84	5,800.00	6,000.00
Total 42000 - Non-Operating Income	3,856.48	488.03	3,300.34	4,378.28	2,921.38	6,060.47	24,465.57	2,191.24	2,270.71	6,769.94	8,041.82	27,845.90	92,111.80	84,900.00	87,500.00
<b>Gross Profit</b>	111,049.42	98,379.29	100,895.35	100,249.48	93,127.28	93,658.55	186,209.49	82,946.06	83,100.33	91,667.94	126,530.35	112,176.21	1,279,985.97	1,388,780.00	1,240,880.00
<b>Expense</b>															
50010 - Payroll - All Expenses															
51000 - Payroll Summary															
51050 - Directors' Fees	0.00	1,300.00	900.00	1,400.00	900.00	800.00	600.00	700.00	600.00	1,000.00	1,500.00	3,000.00	12,700.00	14,200.00	14,200.00
51100 - Management and Customer Service															
51120 - Customer Accounts	2,847.93	3,296.13	3,391.67	4,923.12	3,138.77	4,985.02	3,188.77	3,343.39	3,105.35	3,301.05	2,911.16	5,857.57	43,850.93	41,400.00	47,000.00
51130 - Admin Assistant	5,517.25	1,659.77	0.00	0.00	3,274.46	6,944.63	3,502.62	3,774.38	3,935.42	3,959.91	3,122.55	7,409.01	42,797.00	42,400.00	7,000.00
51135 - Business Administration Manager															
51140 - General Manager	5,387.22	10,481.81	6,341.52	6,341.52	6,341.52	6,341.52	6,341.52	6,341.52	6,341.52	6,341.52	6,341.52	6,341.52	82,454.99	88,800.00	91,000.00
Total 51100 - Management and Customer Service	13,752.40	15,438.71	9,733.19	11,264.64	12,754.75	21,051.93	12,982.91	13,459.29	13,383.29	13,801.48	12,375.23	19,307.10	169,102.92	172,600.00	201,000.00
51200 - WaterField Operations															
51210 - Water Reader	1,568.35	1,767.88	1,684.58	1,709.36	1,708.32	3,659.04	1,866.24	1,871.71	1,866.24	1,866.15	1,600.84	3,628.24	24,780.93	24,300.00	23,000.00
56210 - Field Crew Lead I															
56220 - Field Crew Worker I															
Total 51200 - Water Operations	1,568.35	1,767.88	1,684.58	1,709.36	1,708.32	3,659.04	1,866.24	1,871.71	1,866.24	1,866.15	1,600.84	3,628.24	24,780.93	24,300.00	23,000.00
Total 51000 - Payroll Summary	15,350.75	18,504.57	12,317.77	14,368.00	15,363.07	25,510.97	15,449.15	16,031.00	15,849.53	16,427.63	15,476.07	25,635.34	206,693.65	211,100.00	314,200.00
51300 - Payroll - Employee Bon Expense															
51310 - Workers Comp.	1,366.58	1,522.11	2,312.54	1,147.87	1,143.29	1,683.25	1,152.54	1,165.90	1,159.78	1,152.28	0.00	211.73	14,628.85	9,000.00	15,000.00
51320 - Employee Health Care	2,551.89	2,444.25	2,444.25	2,444.25	2,444.25	2,606.70	2,444.25	2,606.70	2,606.70	2,444.25	2,444.25	2,336.61	30,143.25	30,700.00	38,000.00
51330 - Pension	3,750.19	2,624.52	1,771.95	2,441.31	7,348.08	4,508.58	2,698.58	2,788.58	2,753.61	2,764.83	2,101.49	2,225.54	37,818.27	35,700.00	61,000.00
51350 - Union Dues	0.93	2.29	(2.14)	(1.22)	(0.70)	(27.72)	0.00	0.00	0.00	0.00	1.87	(26.24)	(52.93)	0.00	0.00
51360 - Affic Deductions	0.00	190.36	0.00	265.30	0.00	(95.18)	0.00	48.25	0.00	0.00	0.00	160.12	559.86	0.00	0.00
Total 51300 - Payroll - Employee Bon Expense	7,689.59	6,793.53	6,532.60	6,287.51	10,932.62	8,675.63	6,455.63	6,807.44	6,520.09	6,553.79	4,547.81	4,807.76	82,495.30	75,400.00	134,000.00
51400 - Payroll Expenses - Taxes, etc															
51410 - FICA and Medicare	1,259.13	1,408.68	927.78	1,104.12	1,160.73	1,928.77	1,160.02	1,194.18	1,155.22	1,191.24	1,155.22	1,971.24	15,720.88	16,100.00	24,000.00
51420 - SUI and ETT	79.05	86.80	55.90	86.80	55.90	49.80	940.14	642.10	148.54	123.54	106.95	106.95	2,550.13	2,800.00	3,000.00
51430 - Medical Trusting	550.00	85.00	0.00	0.00	0.00	0.00	0.00	85.00	0.00	0.00	0.00	0.00	720.00	820.00	920.00

Cabazon Water District  
Profit Loss  
April 2015 th March 2016

	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15	Jan 16	Feb 16	Mar 16	Est Apr 16	Est May 16	Est Jun 16	TOTAL	Approved Budget 06/30/2016	Proposed Budget 06/30/2017
Total 51400 - Payroll Expenses - Taxes, etc	1,688.18	1,580.48	883.58	1,130.82	1,216.53	1,879.87	2,100.16	1,853.89	1,484.19	1,286.96	1,278.76	2,078.19	19,001.01	19,820.00	27,920.00
Total 50010 - Payroll - All Expenses	24,919.52	26,978.58	19,833.95	21,346.43	27,512.52	36,165.87	24,005.14	24,492.13	29,833.81	24,366.38	21,300.44	32,821.29	308,080.16	306,320.00	478,120.00
52000 - Operational Expenses															
53000 - Facilities, Wells, Trans, Dist															
53110 - Lab Fees	615.00	2,950.00	2,082.12	235.00	150.00	684.00	220.00	225.00	210.00	165.00	315.00	799.00	8,250.12	8,400.00	8,400.00
53120 - Site Landscaping & Maintenance	45.00	971.03	45.00	45.00	45.00	45.00	45.00	45.00	45.00	45.00	90.00	79.00	1,545.03	24,000.00	0.00
53130 - Meters	0.00	0.00	1,804.02	688.30	485.00	2,004.91	0.00	0.00	0.00	50.00	0.00	78.98	4,892.21	10,000.00	0.00
53140 - Generator Service Contractor	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,587.81	0.00	1,587.81	3,500.00	1,810.00
53150 - Median Landscaping & Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,385.00	23,000.00	0.00
53160 - Utilities - Wells	15,262.47	3,505.58	9,207.82	8,922.39	9,866.00	8,127.48	8,384.70	9,049.04	7,486.40	9,248.26	8,562.98	9,159.99	106,542.48	105,000.00	105,000.00
53170 - SCADA (no ongoing contract)	1,039.50	26.00	26.99	31.73	29.29	28.32	26.31	28.49	433.84	59.41	559.15	26.00	2,284.03	4,800.00	2,000.00
5318 - Line Mtn & Rep Contractor															
53180 - Line Maint and Repair Cont	0.00	1,680.00	28,175.00	0.00	15,300.00	0.00	1,980.00	0.00	14,250.00	14,084.00	8,038.00	5,705.00	89,210.00	150,000.00	0.00
5318R - Line Mtn and Repair Equip Rmt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,850.00	0.00	0.00	0.00	8,850.00	90,000.00	0.00
5318T - Line Maint Repair Cont. Emergen (Emer	4,930.00	1,787.50	3,600.00	0.00	41,345.00	27,050.00	620.00	4,785.00	0.00	0.00	0.00	0.00	84,087.50	0.00	0.00
5318RE - Line Mtn & Rep Eq Rmt Emerg	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,920.00	0.00	0.00	0.00	0.00	3,920.00	0.00	0.00
Total 5318 - Line Mtn & Rep Contractor	4,930.00	3,467.50	31,775.00	0.00	56,645.00	27,050.00	2,900.00	8,705.00	25,100.00	14,084.00	8,038.00	5,705.00	186,077.50	210,000.00	0.00
53190 - Line Maint and Repair Materials	278.59	91.21	274.45	13.50	12,898.23	4,020.88	19.50	4,024.58	391.64	0.00	1,342.87	0.00	23,368.58	0.00	24,000.00
53210 - Well Maintenance															
53215 - Chemicals	258.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	447.80	2,134.18	505.57	156.87	3,900.48	6,300.00	2,000.00
53210 - Well Maintenance - Other	0.00	1,175.50	3,242.30	588.00	0.00	0.00	588.00	0.00	96.00	0.00	0.00	0.00	6,191.80	15,000.00	8,000.00
Total 53210 - Well Maintenance	258.26	1,175.50	3,242.30	588.00	0.00	0.00	588.00	0.00	447.80	2,232.18	1,405.57	156.87	10,092.28	21,300.00	10,000.00
53300 - Security															
53330 - Crime Prevention (PSI & Vertizon)	0.00	0.00	525.30	0.00	0.00	0.00	0.00	0.00	525.30	2,380.91	2,167.50	398.87	5,997.88	0.00	0.00
53350 - Alarms															
53355 - Alarm Phones	106.00	107.03	107.03	108.34	108.34	108.34	108.62	108.62	108.62	151.65	110.53	105.39	1,338.71	1,350.00	1,350.00
53350 - Alarms - Other	242.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	242.00	550.00	550.00
Total 53350 - Alarms	348.00	107.03	107.03	108.34	108.34	108.34	108.62	108.62	108.62	151.65	110.53	105.39	1,580.71	1,900.00	1,900.00
53380 - Materials	0.00	0.00	64.00	0.00	0.00	0.00	0.00	0.00	128.49	0.00	0.00	77.44	289.93	500.00	500.00
53390 - Audio Alarm (cont exp xx/xx)	241.12	404.12	241.12	241.12	241.12	241.12	241.12	241.12	241.12	241.12	542.58	352.35	3,468.13	2,700.00	2,700.00
53410 - Video Eq Lease (exp xx/xx)	724.00	724.00	724.00	724.00	724.00	724.00	724.00	724.00	724.00	724.00	724.00	724.00	8,688.00	8,900.00	8,900.00
Total 53300 - Security	1,313.12	1,235.15	1,861.45	1,073.46	1,073.46	1,073.46	1,073.74	1,073.74	1,599.04	3,028.37	3,544.81	1,658.05	20,035.65	14,000.00	14,000.00
53610 - Engineering Services	6,811.00	1,722.75	7,448.18	8,652.22	919.75	3,966.07	0.00	13,059.60	4,032.70	2,888.75	615.00	2,289.50	52,875.42	24,000.00	24,000.00
53620 - Chlorinators	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	438.00	0.00	0.00	0.00
53000 - Facilities, Wells, Trans, Dist - Other	30,371.84	14,725.10	57,267.33	31,674.80	61,913.73	48,900.14	12,937.25	38,822.40	38,346.22	32,387.87	26,060.87	20,726.39	432,113.84	448,000.00	188,210.00
54000 - Utilities - Office															
54110 - Electricity	1,558.55	1,570.41	1,550.50	1,096.56	857.25	887.90	794.57	1,171.84	1,000.73	949.61	962.92	1,477.92	13,878.76	13,000.00	14,000.00
54120 - Gas	22.42	23.17	22.46	21.41	47.81	84.81	124.84	68.97	44.47	44.00	39.51	22.83	576.50	900.00	700.00
54130 - Telephone	795.51	1,027.10	944.37	747.84	763.72	765.87	788.26	774.89	723.41	757.59	770.82	768.13	9,603.71	9,000.00	9,500.00
54140 - Sanitation	351.48	351.48	351.48	351.48	351.48	351.48	351.48	351.48	351.48	350.38	350.38	350.38	4,214.46	4,200.00	4,200.00
Total 54000 - Utilities - Office	2,727.86	2,972.16	2,868.81	2,217.29	2,020.26	2,089.86	2,037.15	2,387.18	2,120.09	2,101.58	2,123.73	2,817.26	28,273.43	27,100.00	28,400.00
55000 - Office Expenses															
55220 - Fire Alarm System Servicing (Fire Alarm Sy	0.00	141.50	0.00	84.00	0.00	60.00	144.00	0.00	0.00	144.00	0.00	0.00	573.50	2,500.00	1,000.00
55110 - Water Billing System	0.00	777.30	0.00	0.00	519.60	0.00	988.13	0.00	0.00	2,284.97	0.00	0.00	4,590.00	9,540.00	5,000.00
55120 - Supplies & Equipment	734.61	49.74	262.19	946.58	824.23	457.68	148.28	114.16	785.17	487.03	22.49	22.49	4,854.65	7,620.00	6,000.00
55130 - Copier and Supplies	489.25	489.25	925.41	554.33	489.25	1,018.54	489.25	489.25	817.59	489.25	489.25	984.12	7,704.54	1,000.00	8,000.00
55140 - Dues & Subscriptions	0.00	500.00	0.00	0.00	0.00	592.00	0.00	0.00	0.00	513.00	0.00	0.00	1,695.00	9,000.00	2,000.00
55150 - Postage	654.39	100.96	781.31	351.31	355.49	865.90	485.78	352.91	438.28	438.28	441.59	5,630.08	1,250.00	6,000.00	6,000.00
55160 - Printing & Publications	225.00	0.00	0.00	(476.00)	0.00	0.00	0.00	0.00	0.00	288.00	1,028.50	0.00	1,065.50	0.00	500.00
55180 - Computer Services	3,020.88	2,997.00	2,997.00	2,997.00	2,997.00	2,997.00	2,997.00	2,997.00	3,846.33	2,987.00	2,987.00	2,987.00	38,637.21	35,984.00	37,000.00
55200 - Office Storage	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	6,000.00	6,000.00	5,000.00
55210 - Air Conditioning Servicing (Air Conditioning	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	5,231.00	2,000.00	4,500.00
Total 55000 - Office Expenses	6,274.13	5,905.75	5,815.91	5,763.22	5,559.57	6,841.12	6,082.44	4,903.32	6,537.27	6,693.89	6,783.86	5,275.20	74,187.49	74,874.00	75,000.00
56000 - Support Services															
56200 - Temporary Labor	0.00	523.02	574.93	335.38	43.82	0.00	0.00	0.00	43.92	0.00	0.00	0.00	1,521.17	0.00	0.00
56300 - Financial Audit (through 20xx)	7,280.00	2,610.00	2,800.00	4,378.00	620.00	0.00	0.00	580.00	0.00	0.00	0.00	742.00	19,020.00	21,000.00	21,000.00
56400 - Accounting (monthly contract)	1,286.25	2,185.00	1,230.00	4,971.25	977.50	0.00	956.25	2,061.25	988.75	1,806.25	1,891.25	1,185.75	17,542.50	21,800.00	24,000.00
56500 - Legal Services															

Cabazon Water District  
Profit Loss  
April 2015 th  
March 2016

	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15	Jan 16	Feb 16	Mar 16	Est Apr 16	Est May 16	Est Jun 16	TOTAL	Approved Budget 06/30/2016	Proposed Budget 06/30/2017
565-00 - Legal - General	8,600.16	5,112.35	11,021.71	3,197.41	3,629.84	4,140.97	4,426.74	4,316.32	2,904.72	3,924.84	3,187.33	3,205.95	57,070.15		
565-01 - Legal - Water	914.50	2,547.28	2,158.93	1,925.13	1,084.20	787.17	1,568.51	2,773.00	1,287.00	2,069.40	3,143.50	0.00	20,216.62		
565-02 - Legal - Brown Act, Public Recor	0.00	0.00	0.00	2,811.00	354.00	0.00	0.00	0.00	206.50	0.00	0.00	0.00	6,622.00		
565-07 - Legal - Personnel	2,944.30	0.00	2,905.27	0.00	1,125.00	0.00	0.00	0.00	0.00	2,325.00	425.00	2,800.00	12,524.57		
565-13 - Legal - Grant/Loan Funding	0.00	0.00	5,917.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,917.00		
565-40 - Legal - Fees and Charges	0.00	0.00	2,892.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,892.10		
Total 56500 - Legal Services	12,458.96	10,910.14	24,893.01	7,933.54	6,193.04	4,908.14	5,997.25	7,089.32	4,378.22	7,719.04	6,755.83	6,005.95	105,242.44	87,286.00	50,000.00
56600 - Bank Service Charges	143.25	150.31	161.32	170.31	112.00	130.15	137.57	139.20	114.98	115.95	102.40	112.00	1,569.34	2,400.00	1,600.00
56700 - Payroll Service	287.00	251.20	226.00	248.40	236.80	374.55	236.80	236.80	236.80	230.35	122.40	338.40	3,149.30	3,500.00	3,500.00
56800 - General Liability Insurance	1,711.19	1,711.19	1,711.19	1,711.19	1,711.19	1,711.19	1,711.19	1,711.19	1,711.19	1,711.19	1,711.19	1,711.19	20,534.28	22,000.00	22,000.00
56810 - Fixed Asset Software System	0.00	0.00	498.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	498.33		500.00
Total 56000 - Support Services	23,186.65	18,340.86	32,094.78	17,748.07	9,894.45	7,110.08	9,176.81	11,817.76	7,483.86	11,582.68	10,583.07	10,078.29	169,097.35	157,768.00	122,600.00
57000 - Training/Travel	0.00	0.00	325.00	(325.00)	0.00	96.00	0.00	0.00	1,275.00	0.00	0.00	0.00	1,374.00	10,300.00	5,000.00
57120 - Travel and Meals	0.00	111.55	0.00	0.00	0.00	76.85	47.33	51.75	8.69	0.00	506.16	216.25	1,016.58	5,000.00	1,200.00
Total 57000 - Training/Travel	0.00	111.55	325.00	(325.00)	0.00	175.85	47.33	51.75	1,283.69	0.00	506.16	216.25	2,392.58	15,300.00	6,200.00
58000 - Other Fees	0.00	72.00	46.00	0.00	13.00	0.00	0.00	0.00	0.00	23.00	0.00	0.00	154.00	200.00	200.00
58100 - County Lien Release Fees (Fees related to I	352.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	352.80	500.00	500.00
58110 - Riverside County Fees	0.00	0.00	214.20	4,426.20	0.00	2,446.47	0.00	150.00	0.00	0.00	0.00	0.00	7,236.87	6,300.00	7,500.00
58120 - State Water fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
58000 - Other Fees - Other	352.80	72.00	269.20	4,426.20	13.00	2,914.45	0.00	150.00	0.00	143.84	0.00	0.00	588.82	1,000.00	1,000.00
Total 58000 - Other Fees	705.60	72.00	269.20	4,426.20	13.00	2,914.45	0.00	150.00	0.00	143.84	0.00	0.00	8,332.49	7,800.00	8,200.00
59000 - Service Tools & Equipment	0.00	0.00	695.88	0.00	181.08	482.32	0.00	0.00	0.00	0.00	140.80	302.25	1,802.33	650.00	2,500.00
59110 - Shop Supplies and Small Tools	1,569.79	28.01	3,148.44	1,192.46	938.03	1,181.43	1,232.29	800.98	244.56	1,133.90	1,600.91	1,017.59	14,093.39	15,000.00	17,000.00
59120 - Vehicle Fuel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,008.15	750.00	324.52	0.00	3,158.64	6,241.61	1,100.00	5,000.00
59150 - Tractor Expenses	0.00	0.00	0.00	0.00	0.00	492.64	0.00	0.00	0.00	0.00	250.98	0.00	1,114.75	6,800.00	1,500.00
59160 - Backhoe Fuel	0.00	0.00	371.13	0.00	0.00	0.00	0.00	238.79	0.00	0.00	0.00	0.00	665.94	5,300.00	1,000.00
59170 - Equipment Rental	0.00	0.00	0.00	0.00	0.00	426.25	0.00	0.00	0.00	0.00	0.00	0.00	426.25	1,000.00	1,000.00
59180 - Service Trucks - Repair and Mtn	202.66	3,309.75	1,076.02	1,916.20	690.11	0.00	281.05	232.03	2,198.02	0.00	806.38	240.57	10,934.79	7,500.00	12,000.00
59190 - Water Ops Cell Phone/Internet	0.00	0.00	0.00	382.88	191.34	192.07	197.07	107.07	186.66	0.00	188.87	377.95	1,924.91	2,200.00	2,200.00
59210 - Water Ops Computer Internet	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	60.61	121.22	181.83	800.00	0.00
59000 - Service Tools & Equipment - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	152.33	37.78	0.00	0.00	0.00	190.11	1,100.00	0.00
Total 59000 - Service Tools & Equipment	1,769.45	3,337.76	5,288.47	3,481.34	2,200.56	2,774.71	1,710.41	3,826.35	3,427.32	1,458.42	2,850.55	5,218.52	37,147.88	40,550.00	41,200.00
Total 52000 - Operational Expenses	64,682.83	45,485.18	104,021.50	65,005.72	101,501.57	68,816.31	31,991.39	61,841.78	58,188.45	58,154.38	48,908.04	44,131.91	751,519.04	771,410.00	471,870.00
61000 - Non-Operating Expenses	0.00	0.00	0.00	0.00	0.00	(0.01)	0.00	150.00	(150.00)	409.04	(40.00)	391.27	760.30	0.00	0.00
61150 - Returned Checks	0.00	0.00	0.00	0.00	1,325.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,325.00	2,000.00	1,500.00
61160 - Grant/Loan Processing Fee	(3,431.49)	0.00	0.00	6,898.97	0.00	0.00	0.00	0.00	0.00	6,898.97	0.00	3,449.00	13,815.46	13,500.00	13,500.00
61170 - DVR Interest on Loans	(3,983.05)	0.00	7,965.12	0.00	0.00	0.00	0.00	0.00	7,510.28	0.00	0.00	3,755.00	15,246.35	15,500.00	15,500.00
61180 - DHPO Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61190 - Bad Debt Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,200.00	0.00
61210 - Other Non-Op Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61220 - Reconciliation Discrepancies	0.00	0.00	0.00	0.84	(1.09)	0.01	0.00	(48.94)	60.00	0.00	0.00	0.00	10.82	0.00	0.00
61240 - Miscellaneous	1,870.88	158.88	126.11	1,723.71	4,959.47	960.04	45.71	0.00	595.25	170.21	78.78	0.00	10,683.84	5,000.00	5,000.00
61241 - Website Support	(5,543.85)	158.83	8,092.23	8,922.52	6,283.38	860.04	45.71	101.06	8,015.53	7,478.22	33.78	7,740.75	42,286.25	44,650.00	42,950.00
Total 61000 - Non-Operating Expenses	22,199.00	22,199.00	22,199.00	22,199.00	22,199.00	22,199.00	22,199.00	22,199.00	22,199.00	22,199.00	22,199.00	22,199.00	247,644.24	266,400.00	250,000.00
65000 - Depreciation and Amortization	22,199.00	22,199.00	22,199.00	22,199.00	22,199.00	22,199.00	22,199.00	22,199.00	22,199.00	22,199.00	22,199.00	22,199.00	247,644.24	266,400.00	250,000.00
Total Expense	108,247.70	84,891.44	154,138.88	117,963.87	157,498.47	128,131.32	78,231.24	108,425.95	113,236.78	110,189.96	92,433.26	88,359.19	1,340,531.69	1,388,780.00	1,240,860.00
Net Ordinary Income	4,801.72	3,687.85	(53,251.33)	(17,715.18)	(84,359.18)	(34,472.77)	107,078.25	(25,477.89)	(90,136.46)	(18,522.04)	34,100.29	23,819.02	(69,547.72)	0.00	0.00
Other Income/Expense															

March 18, 2016

SENT VIA EMAIL AND US MAIL

VIA EMAIL TO: Clouie@cabazonwater.org

Calvin Louie, General Manager  
Cabazon Water District (CA)  
14618 Broadway Street  
P. O. Box 297  
Cabazon, CA. 92230  
Tel: 951-849-444  
Fax: 951-849-2519

CC: VIA US MAIL TO: CABAZON WATER DISTRICT

Director	Director, Full Term
Janet Meija, Board President	Kerri Lee Mariner
Joseph Tobias	Martin Lee Sanderson
Teresa Bui	

CC: VIA FACSIMILE TO James Doolittle at:

(License #385718)

**RE: WATER ACCOUNT# 6-6019P; FULLER AVE., CABAZON, CA 92230**

**Reference: Cabazon Water District Reply to Pryor Letter dated March 15, 2016 from Calvin Louie**

Dear Mr. Louie,

Thanks for your response letter dated 3/15/2016 to my reporting of the water meter serial #113677 leak at my residence and other overall concerns with respect to my residential water charges and consumption.

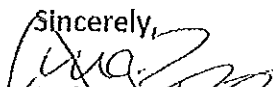
I acknowledge the District's installation of the 5/8" replacement residential meter serial #231989. However, your analysis regarding the old water meter serial# 113677 leakage characteristics is inconsistent with that of the installer/Water Meter Technician of James M. Doolittle Services (Phone: Fax: Mr. Jim Doolittle can confirm the water leak extension out into the street was sufficient enough to reverse the prior water meter #113677 readings and ultimately result in the meter spinning backwards to reflect a decreased usage level. Hence, the 1000 cubic feet of water usage during the period from 01/13/2016 thru 02/22/2016, per your calculations must be incorrect.

Furthermore, I will appeal your decision to the Cabazon Water District Board of Directors. I have attached the current water bill to which I would expect the application of a significantly greater credit than \$10.55.

Due to the extreme district billing rate fees for water services at my residence, I am requesting all records of the water use charges for the one year period February 2015 thru February 2016 for Account # 6-6019P Fuller, Cabazon. These records are needed NLT Friday, April 1, 2016 for me to complete an analysis for presentation at the April 18, 2016 District Regular Board of Director's meeting.

Feel free to contact me directly at ! should you have questions.

Sincerely,

  
Jack C. Pryor

Attachments;

- 1) Cabazon Water District Reply to Pryor Letter dated March 15, 2016 from Calvin Louie
- 2) Account # 6-6019P, Service ID #6-519423003, Water Bill, Due Date: 3/20/2016, Amount Due: \$328.45

THE INFORMATION CONTAINED IN THIS MEMO IS PRIVILEGED AND CONFIDENTIAL INFORMATION INTENDED ONLY FOR THE USE OF THE INTENDED RECIPIENT NAMED ABOVE. IF YOU ARE NOT THE INTENDED RECIPIENT, YOU ARE HEREBY NOTIFIED THAT ANY COPYING OF THIS COMMUNICATION OR DISSEMINATION OR DISTRIBUTION OF IT TO ANYONE OTHER THAN THE INTENDED RECIPIENT IS STRICTLY PROHIBITED. IF YOU HAVE RECEIVED THIS COMMUNICATION IN ERROR, PLEASE IMMEDIATELY NOTIFY US BY TELEPHONE AND RETURN THE ORIGINAL MESSAGE TO US AT THE ABOVE ADDRESS VIA THE US POSTAL SERVICE.

March 18, 2016

*RE: WATER ACCOUNT# 6-6019P;*

*FULLER AVE., CABAZON, CA 92230*

## **ATTACHMENTS**

- 1) *Cabazon Water District Reply to Pryor Letter dated March 15, 2016 from Calvin Loule*
- 2) *Account # 6-6019P, Service ID #6-519423003, Water Bill, Due Date: 3/20/2016, Amount Due: \$328.45*



*Cabazon Water District*

50-256 Main Street • P.O. Box 297  
Cabazon, California 92230

March 15, 2016

Mr. Jack Pryor  
P.O. Box  
Los Angeles, CA 90043

Sent via email and U.S. Mail

RE: Water Account #6-6019P - Fuller Avenue, Cabazon, CA 92230

Dear Mr. Pryor,

Thank you for taking the time to report a leak out in the street in front of your residence and your concerns about water charges and consumption. It was a pleasure to have met with you at your residence on February 15, 2016.

The leak located out in the street has been repaired and a new water meter was also installed. This has been a common practice with the Cabazon Water District. Installation of a new water meter ensures the customer is receiving an accurate account of the amount of water used.

Your previous 5/8" residential water meter, serial number 113677, with a closing reading of 278200 was replaced with another 5/8" residential water meter, serial number 231989, with an opening reading of 0000.00.

1000 cubic feet of water usage was applied to your water account. This amount of water usage was calculated by subtracting the closing water meter reading of 278200.00 taken on February 22, 2016, and your water meter reading of January 13, 2016 277200.00 which equates to 1000 (= 278200 - 277200).

This type of water meter is most often used in residential and small commercial applications and homes. Displacement meters are commonly referred to as Positive Displacement, or "PD" meters. Two common types are oscillating piston meters and nutating disk meters. Either method relies on the water to physically displace the moving measuring element in direct proportion to the amount of water that passes through the meter. The piston or disk moves a magnet that drives the register.



Therefore, a continuous leak out in the street would be coming before passing through the meter; therefore your water meter would not reflect usage.

In your case, if the leak was sufficient enough on the street side, it would have created a venturi effect (suction) to reverse your water meter. This would have decreased your usage by spinning your water meter backwards.

Referring back to the 1000 cubic feet of water usage that was applied to your water account (1000 = 278200 - 277200), between 02/22/2016, and 01/13/2016, a forty (40) days of water usage. This was an average of 187 gallons of water usage per day (187 gallons = 40 days / 7,480 gallons = \*748 gallons X 10 of billable units of water = 100 units of water / 1000 units of water)

\* Note: There are 7.48 gallons (gal) to one (1) cubic feet (ft<sup>3</sup>) of water. Then there are 748 gallons (gal) to one hundred (100) cubic feet (ft<sup>3</sup>) of water. One (1) billable unit of water equates to one hundred (100) cubic feet (ft<sup>3</sup>) of water or 748 gallons (gal).

Based on the above calculations, I will authorized a \$10.55 credit to your water account, plus waiving a one time penalty and interest charge between 03/15/2016 to 03/20/2016.

The reason for the credit is the District's water billing policy is to account for water usage between twenty-eight (28) to thirty (30) days. Any days beyond that (i.e. 40 days) would escalate the customer into a high tier water rate.

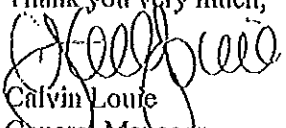
As to your allegation of the water leak adversely affecting your water account, I audited your water account as requested by you.

Many of the increased amounts you questioned are from penalties, late fees, and returned check charges. Please review the attached Customer Transaction Summary between 01/29/2015 through 02/01/2016. I counted nine (9) penalties and interest charges, nine (9) miscellaneous charges (yellow/red tags warning of delinquent payments due or termination of water service for non-payment), and three (3) returned check charges.

Effective 03/15/2016, your balance due is \$315.90 (\$326.45 - \$10.55 = \$315.90), please remit this payment on or before 03/20/2016.

Please feel free to contact my staff or me, if you have any further questions.

You may also appeal my decision to the Cabazon Water District Board of Directors during the April 18, 2016, regular Board meeting, located at 14618 Broadway St., Cabazon, CA 92230, at 6:00 PM. It is your responsibility to submit a written request to appear before the Board on or before Thursday, April 7, 2016, by 4:30 PM.

Thank you very much,  
  
Calvin Louie  
General Manager

attachments

## Customer Transaction Summary

**Customer Information**

Account No: 6-6019P  
 JACK PRYOR  
 P.O. BOX  
 LOS ANGELES, CA 90043-

**Location Information**

Location No: 6-519423003  
 FULLER  
 CABAZON, CA 92230

Date	Type	Read Date	Reading	Usage	Prior Balance	Transaction Amount	Balance
09/19/2013	Misc				248.38	10.00	258.38
09/23/2013	Payment				258.38	-258.38	0.00
09/30/2013	Charge	09/12/2013	239100	3500	0.00	113.94	113.94
10/22/2013	F Penalty				113.94	11.39	125.33
10/22/2013	F Interest				125.33	1.71	127.04
10/24/2013	Payment				127.04	-127.04	0.00
10/31/2013	Charge	10/14/2013	241600	2500	0.00	76.34	76.34
11/14/2013	Payment				76.34	-255.36	-179.02
11/27/2013	Charge	11/12/2013	243900	2300	-179.02	72.52	-106.50
12/27/2013	F Adjustment				-106.50	-18.60	-125.10
12/31/2013	Charge	12/12/2013	246300	2400	-125.10	74.43	-50.67
01/30/2014	Charge	01/13/2014	248000	1700	-50.67	61.06	10.39
02/24/2014	F Penalty				10.39	1.04	11.43
02/24/2014	F Interest				11.43	0.16	11.59
02/27/2014	Charge	02/13/2014	250000	2000	11.59	70.20	81.79
03/06/2014	Payment				81.79	-81.79	0.00
03/31/2014	Charge	03/13/2014	251500	1500	0.00	60.15	60.15
04/21/2014	Payment				60.15	-100.91	-40.76
04/30/2014	Charge	04/14/2014	253800	2300	-40.76	76.23	35.47
05/11/2014	F Penalty				35.47	3.55	39.02
05/21/2014	F Interest				39.02	0.53	39.55
05/29/2014	Charge	05/15/2014	256100	2300	39.55	76.23	115.78
06/09/2014	Payment				115.78	-200.00	-84.22
06/23/2014	Return Chk				-84.22	200.00	115.78
06/23/2014	Misc				115.78	30.00	145.78
06/23/2014	Payment				145.78	-100.00	45.78
06/30/2014	Charge	06/12/2014	259100	3000	45.78	100.00	145.78
07/22/2014	F Penalty				145.78	10.00	155.78
07/22/2014	F Interest				155.78	1.68	157.46
07/31/2014	Charge	07/10/2014	261700	2600	157.46	84.20	241.66
08/01/2014	Misc				241.66	10.00	251.66
08/14/2014	F Adjustment				251.66	-10.00	241.66
08/14/2014	Payment				241.66	-241.66	0.00
08/27/2014	Charge	08/11/2014	263300	1600	0.00	62.16	62.16
09/23/2014	F Penalty				62.16	6.22	68.38
09/23/2014	F Interest				68.38	0.93	69.31
09/30/2014	Charge	09/11/2014	264700	1400	69.31	58.14	127.45
10/01/2014	Misc				127.45	10.00	137.45
10/09/2014	Payment				137.45	-137.45	0.00
10/30/2014	Charge	10/13/2014	266500	1800	0.00	66.18	66.18
11/17/2014	Payment				66.18	-198.00	-131.82
11/26/2014	Charge	11/12/2014	267600	1100	-131.82	52.11	-79.71
12/31/2014	Charge	12/11/2014	268300	700	-79.71	44.07	-35.64
01/01/2015	Charge	01/12/2015	269000	700	-35.64	46.27	10.63
02/24/2015	F Penalty				10.63	1.06	11.69
02/24/2015	F Interest				11.69	0.16	11.85

## Customer Transaction Summary

**Customer Information**

Account No: 6-6019P  
 JACK PRYOR  
 P.O. BOX  
 LOS ANGELES, CA 90043-

**Location Information**

Location No: 6-519423003  
 FULLER  
 CABAZON, CA 92230

Date	Type	Read Date	Reading	Usage	Prior Balance	Transaction Amount	Balance
02/26/2015	Charge	02/12/2015	269900	900	11.85	50.49	62.34
03/23/2015	F Penalty				62.34	5.05	67.39
03/23/2015	F Interest				67.39	0.92	68.31
03/30/2015	Charge	03/16/2015	270600	700	68.31	46.27	114.58
04/01/2015	Misc				114.58	10.00	124.58
04/14/2015	Payment				124.58	-124.58	0.00
04/30/2015	Charge	04/15/2015	271200	600	0.00	44.16	44.16
05/22/2015	F Penalty				44.16	4.42	48.58
05/22/2015	F Interest				48.58	0.66	49.24
05/28/2015	Charge	05/14/2015	272000	800	49.24	48.38	97.62
06/23/2015	F Penalty				97.62	4.84	102.46
06/23/2015	F Interest				102.46	1.39	103.85
06/30/2015	Charge	06/15/2015	272700	700	103.85	46.27	150.12
07/01/2015	Misc				150.12	10.00	160.12
07/01/2015	Misc				160.12	10.00	170.12
07/14/2015	Payment				170.12	-160.12	10.00
07/14/2015	F Adjustment				10.00	-10.00	0.00
07/20/2015	Return Chk				0.00	160.12	160.12
07/20/2015	Misc				160.12	30.00	190.12
07/20/2015	Payment				190.12	-190.12	0.00
07/30/2015	Charge	07/16/2015	273400	700	0.00	46.27	46.27
08/01/2015	Charge	08/13/2015	273800	400	46.27	42.05	88.32
08/24/2015	F Penalty				88.32	4.63	92.95
08/24/2015	F Interest				92.95	0.69	93.64
08/25/2015	Payment				93.64	-46.27	47.37
09/22/2015	F Penalty				47.37	4.21	51.58
09/22/2015	F Interest				51.58	0.63	52.21
09/30/2015	Charge	09/14/2015	274100	300	52.21	42.05	94.26
10/21/2015	F Penalty				94.26	4.21	98.47
10/21/2015	F Interest				98.47	1.26	99.73
10/29/2015	Charge	10/13/2015	274400	300	99.73	42.05	141.78
11/01/2015	Misc				141.78	10.00	151.78
11/16/2015	Payment				151.78	-99.73	52.05
11/23/2015	Return Chk				52.05	99.73	151.78
11/23/2015	Misc				151.78	30.00	181.78
11/24/2015	F Penalty				181.78	4.21	185.99
11/24/2015	F Interest				185.99	0.63	186.62
11/30/2015	Charge	11/12/2015	274700	300	186.62	42.05	228.67
12/03/2015	Payment				228.67	-129.73	98.94
12/21/2015	F Penalty				98.94	4.21	103.15
12/21/2015	F Interest				103.15	0.73	103.88
12/30/2015	Charge	12/14/2015	275900	1200	103.88	56.82	160.70
01/01/2016	Misc				160.70	10.00	170.70
01/01/2016	Payment				170.70	-170.70	0.00
01/25/2016	Return Chk				0.00	170.70	170.70
01/25/2016	Misc				170.70	30.00	200.70

**Customer Transaction Summary**

**Customer Information**

Account No: 6-6019P  
 JACK PRYOR  
 P.O. BOX  
 LOS ANGELES, CA 90043-

**Location Information**

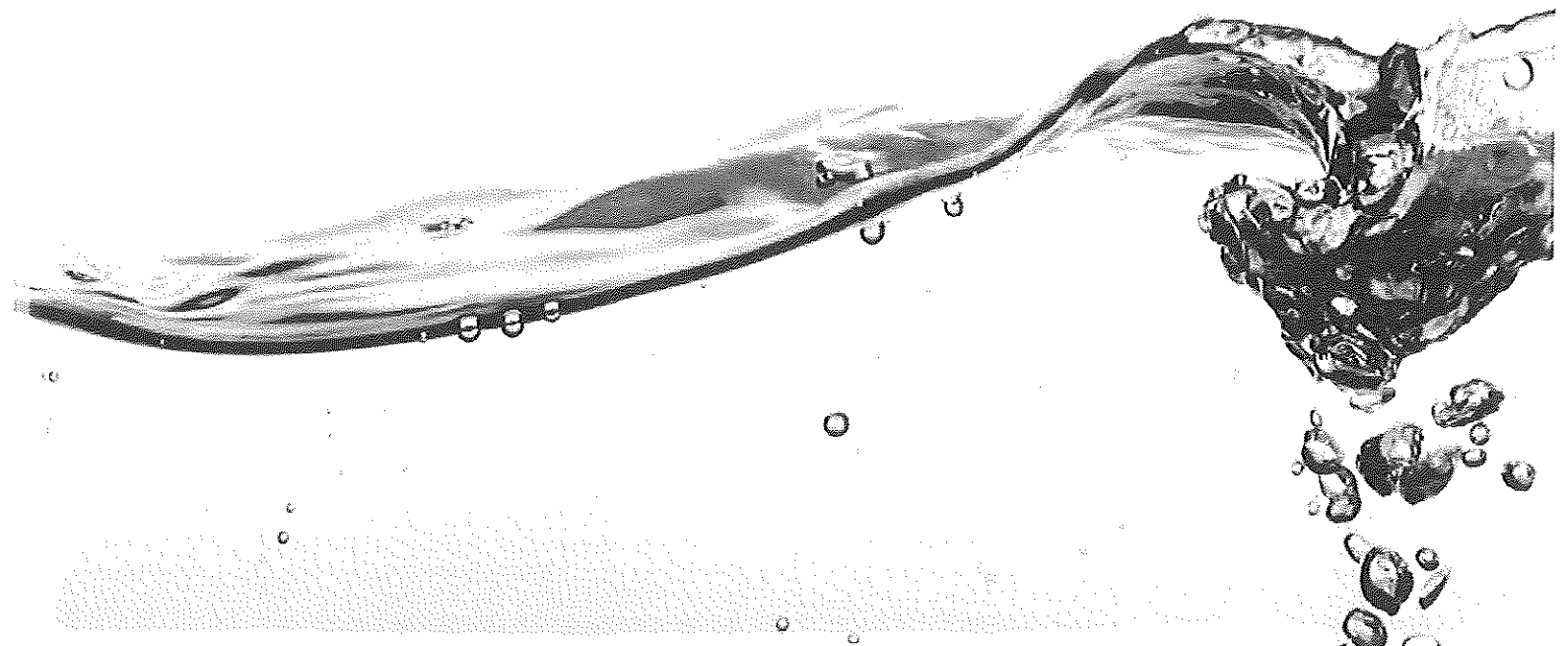
Location No: 6-519423003  
 FULLER  
 CABAZON, CA 92230

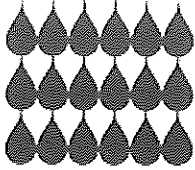
Date	Type	Read Date	Reading	Usage	Prior Balance	Transaction Amount	Balance
01/27/2016	Charge	01/13/2016	277200	1300	200.70	61.04	261.74
02/01/2016	Misc				261.74	10.00	271.74
02/29/2016	Charge	02/11/2016		1000	271.74	54.71	326.45
03/01/2016	Misc				326.45	10.00	336.45
03/10/2016	F Adjustment				336.45	-10.00	326.45
03/22/2016	F Penalty				326.45	5.47	331.92
03/22/2016	F Interest				331.92	3.32	335.24
03/30/2016	Charge	03/14/2016	500	500	335.24	44.16	379.40
04/21/2016	F Penalty				379.40	4.42	383.82
04/21/2016	F Interest				383.82	3.98	387.80
04/28/2016	Charge	04/14/2016	900	400	387.80	44.16	431.96

**Cost Proposal  
Independent Auditor Services  
For The**



**Cabazon Water District**





Charles Z. Fedak, CPA, MBA  
Christopher J. Brown, CPA, CGMA  
Jonathan P. Abadascio, CPA

## Fedak & Brown LLP

Certified Public Accountants

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6081 Orange Avenue  
Cypress, California 90630  
(657) 214-2307  
FAX (714) 627-9164

Riverside Office:  
4204 Riverwalk Pkwy. Ste. 390  
Riverside, California 92505  
(951) 977-9888

March 17, 2016

Mr. Robert Lynk, President of the Board of Directors  
Cabazon Water District  
14618 Broadway Street  
P.O. Box 297  
Cabazon, CA 92230

**Re: Cost Proposal for Continued Independent Auditor Services**

Dear Mr. Lynk:

Based on our understanding of the Cabazon Water District's (District) requirements, our fee for audit services at our discounted rates for the fiscal year ending June 30, 2016 is \$13,900. This fee is based on our understanding of the District's audit requirements. **Based on our continuous understanding of the District over the past years, we have discounted our total audit costs by approximately 20% in this proposal from the previous proposal.**

Assuming there is no substantial change in the District's activities and operations, our fee for audit services for the fiscal years ending June 30, 2017 and 2018 would be \$14,190 and \$14,480, respectively. In addition, we have provided service fees for fiscal years 2019 and 2010 to be exercised at the District's discretion.

Our estimate for out-of-pocket expenses is a separate estimate and may not be utilized in total to the amount estimated.

Again, these fees are based on the estimated hours using our discounted hourly rates. The components of this audit services fee proposal and out-of-pocket costs for the years ending June 30, 2016 through 2018 are itemized in the attached Exhibits.

Our not-to-exceed fee proposal is contingent upon our understanding of your requirements and the assistance we require as noted in our original audit technical proposal.

Additional services not included in this proposal will be based on our discounted billing rates based on the level of experience required. We would execute a separate contract for these services, if they are requested by the District.

I am authorized to make representations for Fedak & Brown LLP and am duly authorized to sign a contract with the District.

Christopher J. Brown CPA CGMA

March 17, 2016

Date

## Exhibit I – Proposed Hours and Our Fees

### Proposed Hours and Our Fees

We anticipate that, for the years ending June 30, 2016 through 2018, the audit of the District will approximate 125 hours. These hours, by major area, are summarized as follows:

<u>Audit Steps</u>	<u>Partner</u>	<u>Manager</u>	<u>Staff</u>	<u>Total</u>
Planning	2	2	6	10
Control Testwork	2	6	32	40
Substantive Testwork	4	6	31	41
Reporting	8	10	16	34
Total Hours	<u>16</u>	<u>24</u>	<u>85</u>	<u>125</u>

As shown above, we expect approximately 32% of engagement hours to come from the Partners and Managers assigned to the engagement.

Working on the premise that we will be provided with a year-end trial balance, along with an audit package of reconciled balances and supporting schedules of all balance sheet accounts, we expect to perform the audit of the District at fees as stated in the attached Schedule of Professional Fees on Page 3 for the years ending June 30, 2016 through 2018, and optional years 2019 and 2020, respectively

Our fees are based on the product of the time spent on the engagement and the billing rates of the individuals assigned, plus out-of-pocket costs (such as, report reproductions, typing, postage, travel, copies, telephone, etc.). We will obtain the assistance of the District's personnel to the extent possible and otherwise endeavor to keep these charges to a minimum. We will submit progress billings monthly to your office as our work progresses, which will be due and payable thirty days from the date of the invoice.

Based upon the present size and scope of the activities of the District, we expect to perform the services enumerated above at our standard hourly rates. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to the audits. We have provided a breakdown of our current hourly rates, which would apply to this engagement on the attached Schedule of Professional Fees on Pages 4 and 5 of this cost proposal.

In accordance with your request for proposal and the Office of Management and Budget Circular A-128, we will maintain our work papers for at least five years and make them available to the District, state agencies, the General Accounting Office, and other parties upon the direction of the District.

We want the Board to understand that we will provide any assistance and answer any questions that the District's staff or members of the Board may have when they arise for the entire duration of our contract. We find it important to stay abreast of the District's activities and accounting issues during the entire engagement.

We would like to thank you and the Board for the opportunity to submit a proposal for the auditing services of the District. Because of our experience in special districts and our interest in the District, we will provide you with assistance in your operations as well as meet the audit needs of the organization. We will also continually make recommendations on these and other matters that come to our attention. We are proud of the professional services we provide and encourage you to make inquiries to any of our clients about their satisfaction with our services and the quality of our staff.

## Exhibit II – Schedule of Professional Fees

<u>Total Audit Fees By Fiscal Year</u>	<u>District Total Audit Service Fees*</u>	<u>District Not-to-Exceed Estimate of Out- of-Pocket Costs**</u>	<u>Preparation of State Contoler's Report</u>	<u>District Not-to-Exceed Total</u>
Fiscal Year 2016	\$ 13,900	600	500	15,000
Fiscal Year 2017	14,190	610	500	15,300
Fiscal Year 2018	14,480	620	500	15,600
Total Three Year Contract Price	\$ 42,570	1,830	1,500	45,900
Optional — Fiscal Year 2019	\$ 14,770	630	500	15,900
Optional — Fiscal Year 2020	\$ 15,060	640	500	16,200

\* Professional Audit Service Fees - Labor Only

\*\* Estimate of Out-of-Pocket Costs consist of: Travel, Mileage, Postage and Printing Costs - May not be fully utilized

Please note that any additional services requested by the District during the audit period shall be negotiated at the stated hourly rates per year as noted in the following schedules.



## Exhibit III – Schedule of Fees By Hours

### Fiscal Year 2016 Breakdown of Fees by Hours

	Hours		Hourly Rates		Total
<b>Fiscal Year 2016 Audit of:</b>					
District's Basic Financial Statements					
Partner	16	\$	150	\$	2,400
Manager/Supervisor	24		125		3,000
Staff	85		100		8,500
<b>Total Financial Statement Audit for 2016</b>	<b>125</b>				<b>13,900</b>
<b>Out-of-Pocket Expenses (Travel, Postage &amp; Printing)</b>					<b>600</b>
<b>Total Maximum for 2016</b>					<b>\$ 14,500</b>
<b>Optional Items Asked to be Priced by the District</b>					
	Hours		Rates		Total
Preparation of the District's Annual State Controller's Report	4		125	\$	500
<b>Total Maximum with Optional Item for 2016</b>					<b>\$ 15,000</b>

### Fiscal Year 2017 Breakdown of Fees by Hours

	Hours		Hourly Rates		Total
<b>Fiscal Year 2016 Audit of:</b>					
District's Basic Financial Statements					
Partner	16	\$	153	\$	2,448
Manager/Supervisor	24		128		3,072
Staff	85		102		8,670
<b>Total Financial Statement Audit for 2016</b>	<b>125</b>				<b>14,190</b>
<b>Out-of-Pocket Expenses (Travel, Postage &amp; Printing)</b>					<b>610</b>
<b>Total Maximum for 2016</b>					<b>\$ 14,800</b>
<b>Optional Items Asked to be Priced by the District</b>					
	Hours		Rates		Total
Preparation of the District's Annual State Controller's Report	4		125	\$	500
<b>Total Maximum with Optional Item for 2016</b>					<b>\$ 15,300</b>

### Fiscal Year 2018 Breakdown of Fees by Hours

	Hours		Hourly Rates		Total
<b>Fiscal Year 2016 Audit of:</b>					
District's Basic Financial Statements					
Partner	16	\$	156	\$	2,496
Manager/Supervisor	24		131		3,144
Staff	85		104		8,840
<b>Total Financial Statement Audit for 2016</b>	<b>125</b>				<b>14,480</b>
<b>Out-of-Pocket Expenses (Travel, Postage &amp; Printing)</b>					<b>620</b>
<b>Total Maximum for 2016</b>					<b>\$ 15,100</b>
<b>Optional Items Asked to be Priced by the District</b>					
	Hours		Rates		Total
Preparation of the District's Annual State Controller's Report	4		125	\$	500
<b>Total Maximum with Optional Item for 2016</b>					<b>\$ 15,600</b>

## Exhibit III – Schedule of Fees By Hours

### Optional – Fiscal Year 2019 Breakdown of Fees by Hours

Fiscal Year 2019 Audit of:	Hours	Hourly Rates	Total
District's Basic Financial Statements			
Partner	16	\$ 159	\$ 2,544
Manager/Supervisor	24	134	3,216
Staff	85	106	9,010
Total Financial Statement Audit for 2019	125		14,770
<b>Out-of-Pocket Expenses (Travel, Postage &amp; Printing)</b>			<b>630</b>
Total Maximum for 2019			\$ <b>15,400</b>
<b>Optional Items Asked to be Priced by the District</b>	Hours	Rates	Total
Preparation of the District's Annual State Controller's Report	4	125	\$ 500
Total Maximum with Optional Item for 2019			\$ <b>15,900</b>

### Optional – Fiscal Year 2020 Breakdown of Fees by Hours

Fiscal Year 2020 Audit of:	Hours	Hourly Rates	Total
District's Basic Financial Statements			
Partner	16	\$ 162	\$ 2,592
Manager/Supervisor	24	137	3,288
Staff	85	108	9,180
Total Financial Statement Audit for 2020	125		15,060
<b>Out-of-Pocket Expenses (Travel, Postage &amp; Printing)</b>			<b>640</b>
Total Maximum for 2020			\$ <b>15,700</b>
<b>Optional Items Asked to be Priced by the District</b>	Hours	Rates	Total
Preparation of the District's Annual State Controller's Report	4	125	\$ 500
Total Maximum with Optional Item for 2020			\$ <b>16,200</b>