

Elsinore-Murrieta-Anza Resource Conservation District Special Meeting

**Monday, August 24, 2015 4:00PM
Truax Building
41923 Second Street, Fourth Floor
Temecula, CA 92590**

AGENDA

ADDING URGENCY ITEMS TO THE AGENDA

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

Call to Order – Pledge of Allegiance

Roll Call

Approval of Agenda

Public Comment

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

1 . Action Items

- Review Requests for Proposal for annual audits and selection of auditor
- SAWA Representation on behalf of District
- Discussion of EMARCD Office lease termination process (i.e. disposition of furniture, record storage location, office desk/computer location, mailing address.
- Discussion of Transcription information of Board Audio Recordings for minutes
- Bank Accounts and signatures – Treasurer to sign bills.

Adjournment

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

Elsinore-Murrieta-Anza Resource Conservation District

ORDER AND NOTICE OF SPECIAL MEETING

MONDAY AUGUST 24, 2015

**Truax Building
41923 Second Street, Fourth Floor, Temecula, CA 92590**

4:00 P.M.

This Order and Notice of Special meeting is entered pursuant to *California Public Resource Code* (PRC) Sections 9310 and 9311 as well as Government Code Section 54950, et seq. The specific items of business that will be discussed are set forth in the Agenda for the Special Meeting which is set forth on page 2 of this Notice. This Special meeting has been called and authorized by a majority of the directors pursuant to PRC 9310.

This Order and Notice may be executed in one or more counterparts.

Ordered on this 14th day of August, 2015 by:



Danny Martin, President



Rose Corona, Vice President



Dave Kuhlman, Secretary

(AGENDA FOLLOWS ON NEXT PAGE)

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COX, VALDEZ & SILBERMANN

CERTIFIED PUBLIC ACCOUNTANTS
A PROFESSIONAL CORPORATION
805 E FLORIDA AVENUE
MAILING ADDRESS: P.O. BOX 3870
HEMET, CALIFORNIA 92548

(951) 929-2377 • FAX (951) 858-3128

WWW.CVS-CPA.COM

Correspondence

DARLENE A. VALDEZ-WATERS, CPA
DIANA L. SMABY-SILBERMANN, CPA

May 13, 2015

MEMBERS OF
THE AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
CALIFORNIA SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

Board of Directors
Elsinore Murrieta Anza Resource Conservation District
21535 Palomar Street, Suite A
Wildomar, CA 92595

We are pleased to confirm our understanding of the services we are to provide for Elsinore Murrieta Anza Resource Conservation District for the year ended June 30, 2015. We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Elsinore Murrieta Anza Resource Conservation District as of and for the year ended June 30, 2015. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Elsinore Murrieta Anza Resource Conservation District's 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. As part of our engagement, we will apply certain limited procedures to Elsinore Murrieta Anza Resource Conservation District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist 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 will 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. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited.

1. Management's Discussion and Analysis
2. Budgetary Comparison Information – General Fund

Audit Objective

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the first paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of Elsinore Murrieta Anza Resource Conservation District's financial statements. Our report will be addressed to the Board of Directors of the Elsinore Murrieta Anza Resource Conservation District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to

complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or may withdraw from this engagement.

Audit Procedures – General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, any may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Audit Procedures – Internal Control

Our audit will include obtaining an understanding of the government 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. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Elsinore Murrieta Anza Resource Conservation District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also prepare the financial statements of Elsinore Murrieta Anza Resource Conservation District in conformity with U.S. generally accepted accounting principles based on information provided by you.

Management Responsibilities

Management is responsible for establishing and maintaining effective internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and control to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities for financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Cox, Valdez & Silbermann, CPAs and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State Controller or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Cox, Valdez and Silbermann CPAs' personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the State Controller or its designee. The State Controller or its designee may intend to decide to distribute the copies of information contained therein to others, including other governmental agencies.

We expect to begin our audit on approximately September 15, 2015, and to issue our reports no later than October 31, 2015. Diana Silbermann is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses will not exceed \$6,000. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoice for these fees will be payable upon presentation. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to Elsinore Murieta Anza Resource Conservation District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Cox Valdez & Silbermann

COX, VALDEZ & SILBERMANN, CPAs
A Professional Corporation

RESPONSE:

This letter correctly sets forth the understanding of Elsinore Murieta Anza Resource Conservation District.

Signature

Title

Date

[Signature]
President
5-26-15

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RESOLUTION NO. 2015-04

RESOLUTION OF THE ELSINORE-MURRIETA-ANZA
RESOURCE CONSERVATION DETERMINING THAT THE
PERSONAL PROPERTY LOCATED AT 21535 PALOMAR
RD., SUITE A, WILDOMAR, CALIFORNIA IS SURPLUS
PROPERTY AND NO LONGER NECESSARY FOR
DISTRICT PURPOSES PURSUANT TO PUBLIC
RESOURCES CODE SECTIONS 9453 AND 9455

WHEREAS, the Elsinore-Murrieta-Anza Resource Conservation District (the " District")
is a resource conservation district created and authorized pursuant to Public Resources Code section 9001
et seq.; and

WHEREAS, the District has already relocated or intends in the near future to relocate its
offices; and

WHEREAS, on August 24, 2015, during its special meeting, the Board of Directors
determined that the District no longer has a use for the personal property currently located at 21535
Palomar Rd., Suite A, Wildomar, California 92595, including but not limited to furniture and equipment
("Personal Property"), but not including paper or electronic files, computers, or the copy/fax/scanner
machine; and

WHEREAS, on August 24, 2015, during its special meeting, the Board of Directors
determined that the District no longer needs to use or retain the Personal Property; and

WHEREAS, the Board of Directors declares that the Personal Property is surplus and is no
longer necessary for District uses or purposes;

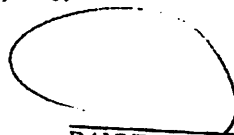
NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Elsinore-
Murrieta-Anza Resource Conservation District in special session on this 24th day of August, 2015, that:

1. The above recitals are true and correct.

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2 2. The Personal Property located at 21535 Palomar Rd., Suite A, Wildomar,
3 California, 92595 is determined to be surplus property no longer necessary for District purposes pursuant
4 to Public Resources Code sections 9453 and 9455.

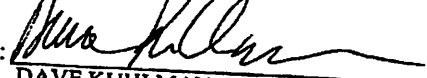
5 3. The District is authorized to accept the offer of Scott Farnam or his assignee to
6 purchase some or all of the furniture located at 21535 Palomar Rd., Suite A, Wildomar, California, 92595
7 for a sum of \$ 1,000.⁰⁰

8 ADOPTED by the Board of Directors of the Elsinore-Murrieta-Anza Resource
9 Conservation District this 24th day of August, 2015.

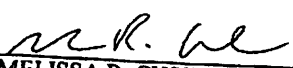
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14 DANNY MARTIN, Board President
Elsinore-Murrieta-Anza Resource
Conservation District

15 ATTEST:

16 DISTRICT SECRETARY

17 By: 
18 DAVE KUHLMAN
19 Elsinore-Murrieta-Anza Resource
Conservation District

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23 APPROVED AS TO FORM:

24 By: 
25 MELISSA R. CUSHMAN
26 Deputy County Counsel/District Counsel
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**Elsinore - Murrieta - Anza
Resource Conservation District**

August 27, 2015

To: Scott Farnum
Farnum and Associates
21535 Palomar Rd. Ste B
Wildomar, CA 92595

Dear Mr. Farnum,

Attached you will see an inventory of all the furnishings that have been agreed upon to be purchased by your firm for the sum of \$1,000.00 (One Thousand dollars and no cents).

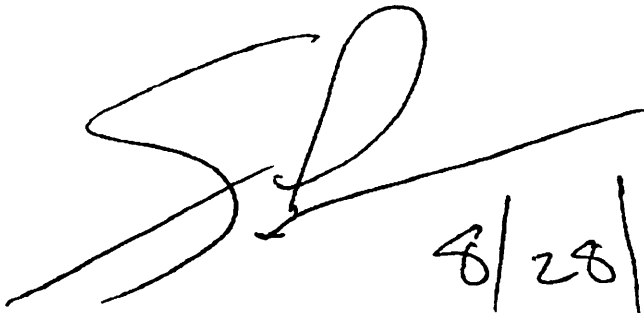
Please review this list at your convenience and one of the board members or myself will be happy to do a walk through with you. Otherwise, please make the check payable to the "EMARCD".

By signature of this document, both parties have agreed that the furniture is accepted "as is" and the total inventory listed is what is being paid for by your firm.

We have also left additional cleaning and bathroom supplies we hope you can use. We hope you enjoy the use of this office and its furnishings and we wish you the best of luck in the future.


Sincerely,

Danny Martin
President
EMARCD



8/28/15

INVENTORY FOR EMARCD OFFICES	
Item	Qty
Hatrack	1
Vacuum	1
Desk-Wood U-Shape w/credenza	1
Filing Cabinets-Wood /2 drawer	1
Chairs-Upholstered wood frames	2
Swivel Desk Chairs	6
Plastic Floor Mat for Swivel Chairs	2
Fake Silk Tree	1
Fake silk plants in planters	1
Wood display piece for info brochures	2
Clock on Stand	1
Trash Cans	1
small round wood table	2
Fax Machine	1
Small Metal storage cabinet	1
Small Shredder	1
Tall upright 2 door cabinet/5 shelves	1
4 drawer upright-narrow filing cabinet	1
Small Refrigerator	1
Wrought Iron Patio Furniture w/ 4chairs	1
Wood Desk w/ credenza top	1
small computer desk w/ printer shelf	1
1 Large Ricoh Printer	1
1 thin tall cabinet in bathroom for supplies	1


8/28/15

DEPOSIT TICKET

DATE: 8/31/15

Wells Fargo Bank, N.A.
California
wellsfargo.com

511400393E 1864152226

RECEIVED BY: [Signature]
ACKNOWLEDGED BY: [Signature]

TOTAL FROM: \$ 1000.00

REVERSE: 1941

CURRENCY COIN

In Accordance With
EMARCD

1941

FARNAM & ASSOCIATES REAL ESTATE
21535 PALOMAR ST STE B
WILDOMAR, CA 92595
(951) 265-8043

PAY TO THE ORDER OF: EMARCD

DATE: 8/28/2015

ONE THOUSAND & 00/100 \$ 1000.00

CHASE
Morgan Chase Bank, N.A.
www.Chase.com

FOR: [Signature]

DOLLARS

952442093

00194 322271627