



BETTY T. YEE
California State Controller
Division of Accounting and Reporting

September 1, 2015

District Fiscal Officer
Elsinore - Murrieta - Anza Resource Conservation District
21535 Palomar Street, #A
Wildomar, CA 92595-7763

SUBJECT: Financial Transactions Reporting Changes for 2015-16 Reporting Year

Dear District Fiscal Officer,

This letter is to inform you of two recent legislative changes related to the State Controller's Office (SCO) annual Financial Transactions Reporting. These changes, detailed below, are effective with the 2015-16 reporting year.

Parcel Tax Reporting

The addition of Government Code (GC) section 12463.2 (chapter 781, statutes of 2014) requires local government agencies (counties, cities, and special districts) to report information relating to the imposition of each locally assessed parcel tax. Please visit www.sco.ca.gov/16437.html for more information regarding the reporting of parcel taxes, and note the following important points:

- Parcel taxes should be reported on the SCO annual Financial Transactions Report (FTR).
- The levying entity is responsible for reporting to the SCO.
- Parcel tax reporting is statistical-based and is separate from the revenue section of the FTR.

Change in due date

Assembly Bill 341 amends GC section 53891 affecting the FTR and Government Compensation in California Report (GCC) due dates.

FTR

- Each local agency must submit its FTR to the SCO within seven months after the close of each fiscal year.
- The report shall contain underlying data from audited financial statements, prepared in accordance with generally accepted accounting principles, if this data is available.

District Fiscal Officer
Elsinore - Murrieta - Anza Resource Conservation District
21535 Palomar Street, #A
Wildomar, CA 92595-7763

Kathryn Smith
23893 Corte Cajan
Murrieta, CA 92562
(949) 291-6807

August 29, 2015

Charles E. Smith
40475 Via Francisco
Murrieta, CA 92562

Re: Move-In Prep
21535 Palomar Street, Unit "A", Wildomar, CA

Remove all cobwebs from walls, ceilings, chair rails, baseboards, behind all furniture, window sills and tracks, doors, etc. Re-vacuum thoroughly. Clean A/C Vent grate.

2 hours @ \$25.00 = \$50.00
(to be deducted from EMARCD's Security Deposit)

Thank you!



Falcon Square Properties

COMMERCIAL TENANT MOVE-OUT CHECKLIST

Today's Date: 09/14/2015

Unit: A

Move Out Date: 08/27/2015

EMARCD/Vicki Long

Name of Lessee(s)

Alterations to Unit?

Keep alterations by tenant and return related deposit:

(N/A)

☐ Yes ☒ No

Ask Tenant to restore unit to move-in condition

(N/A)

☐ Yes ☐ No

(keep deposit until restore is acceptable to Lessor)

☐ Yes ☐ No

Keys:

Office Keys provided at move-in # 2, returned?

☐ 1 Yes ☐ No

Mail Box Key(s) provided at move-in # 2, returned?

☐ 2 Yes ☐ No

Security Deposit Collected: Lessor has 90 days to return deposit.

At Move-in \$ 680.00

At Lease Renewals \$ 115.17

Total Security Deposit on File: \$ 795.17

Utilities:

Inform tenant to terminate all utilities/insurance currently in their name?

Electricity, Phone, Internet, Cable, Alarm etc.

☒ Yes ☐ No

Mail Forward new address: 31569 Canyon Estates Dr., #113, Lake Elsinore CA 92532

All rents, fees, fines, etc. paid and up to date by Lessee?

☒ Yes ☐ No

All personal property, signage, etc. removed from property?

☒ Yes ☐ No

General Condition of property at move-out: Good

Other Miscellaneous:

Total Security Deposits Collected:

\$795.17

Less:

SCE bill (see attached)

- 15.00

Kathee Smith (cleaning - see attached)

- 50.00

Affordable Lock & K key (see attached)

- 75.00

Net Return of Deposit: Check #5256

\$655.17



Go paperless at www.sce.com/ebilling. It's fast, easy and secure.

P.O. Box 300
Rosemead, CA
91772-0001
www.sce.com

Your electricity bill

SMITH, CHARLES / Page 1 of 6

For billing and service inquiries call 1-800-990-7788,

For emergency services call 24 hrs a day, 7 days a week

Date bill prepared: Sep 3 '15

Customer account 2-36-496-9162

Service account 3-044-0332-03
21535 PALOMAR ST STE A
WILDOMAR, CA 92595

Rotating outage Group A071

Your account summary

Amount of your last bill	\$0.00
Balance forward	\$0.00
Your new charges	\$15.06
Total amount you owe by Sep 22 '15	\$15.06

Please note this is your closing statement.

Compare the electricity you are using

For meter 256000-192495 from Aug 26 '15 to Sep 1 '15

Total electricity you used this month in kWh

53

Maximum demand is 4 kW

Electricity (kWh)	Demand (kW)	
Summer Season		
On peak 17	3	(Aug 28 '15 13:45 to 14:00)
Mid peak 11	2	(Aug 28 '15 18:00 to 18:15)
Off peak 25	4	(Aug 29 '15 09:15 to 09:30)
Total 53		

pd. 0/2
9/11/15

Please return the payment stub below with your payment and make your check payable to Southern California Edison.
If you want to pay in person, call 1-800-747-8908 for locations, or you can pay online at www.sce.com.

(14-574) Tear here

Tear here



Customer account 2-36-496-9162
Please write this number on your check. Make your
check payable to Southern California Edison.

Amount due by Sep 22 '15 \$15.06

Amount enclosed \$

STMT 09032015 P5 C03 T0043 008267 01 AT 0.4130 R024



SMITH, CHARLES
OWNERS AUTHORIZATION
23893 CORTE CAJAN
MURRIETA, CA 92562-3589

P.O. BOX 300
ROSEMEAD, CA 91772-0001

36 496 9162 00000072 0000000000000001506000001506

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS AND COMPENSATION REPORT

COVER PAGE

Elsinore - Murrieta - Anza Resource Conservation District

SCO Reporting Year: 2015

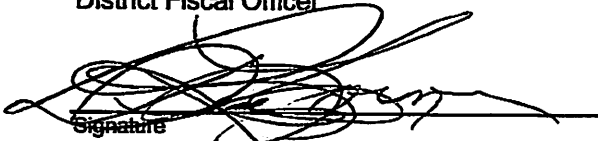
ID Number: 12363304300

Fiscal Year Ended: 06/30/15 (MM/DD/YY)

Certification:

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the district in accordance with the requirements as prescribed by the California State Controller.

District Fiscal Officer


Signature

ROSE CORONA
Name (Please Print)

Vice President
Title

10/8/15
Date

Per Government Code section 53891, this report is due within 90 days after the end of the fiscal year. If filed in electronic format, the report is due within 110 days after the end of the fiscal year. However, in the case of hospital districts, the report is due within 120 days after the end of the fiscal year.

Per Government Code section 26909, a copy of the independent audit is to be filed with the Controller within 12 months after the close of the fiscal year.

Please complete, sign, and mail this cover page to either address below.

Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
P. O. Box 942850
Sacramento, CA 94250

Express Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
3301 C Street, Suite 700
Sacramento, CA 95816

**Elsinore - Murrieta - Anza Resource Conservation District
Special Districts Financial Transactions Report**

General Information

Fiscal Year

2015

Mailing Address

Street 1 ☐ Is Address Changed?
Street 2
City State Zip
Email

Members of the Governing Body

	First Name	Middle Initial	Last Name	Title
Member	<input type="text" value="Danny"/>	<input type="text"/>	<input type="text" value="Martin"/>	<input type="text" value="President"/>
Member	<input type="text" value="Rose"/>	<input type="text"/>	<input type="text" value="Corona"/>	<input type="text" value="Vice President"/>
Member	<input type="text" value="Pam"/>	<input type="text"/>	<input type="text" value="Nelson"/>	<input type="text" value="Director"/>
Member	<input type="text" value="Vicki"/>	<input type="text"/>	<input type="text" value="Long"/>	<input type="text" value="Director"/>
Member	<input type="text" value="Dave"/>	<input type="text"/>	<input type="text" value="McElroy"/>	<input type="text" value="Secretary"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Other Officials

First Name	Middle Initial	Last Name	Title
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

First Name	Middle Initial	Last Name	Phone No
<input type="text" value="Greg"/>	<input type="text" value="W"/>	<input type="text" value="Fankhanel"/>	<input type="text" value="(909) 856-6879"/>

Independent Auditor

First Name	Middle Initial	Last Name	Phone No
<input type="text" value="Darlene"/>	<input type="text"/>	<input type="text" value="Valdez-Waters"/>	<input type="text" value="(951) 929-2377"/>

Elsinore - Murrieta - Anza Resource Conservation District

Special Districts Financial Transactions Report - Non-Enterprise Activity

Revenues, Expenditures, Sources and Uses

Fiscal Year	2015	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds
		A	B	C
Non-Enterprise Activity		Resource Conservation		
Taxes and Assessments				
Current Secured and UnSecured (1%)				
Voter Approved Taxes				
Property Assessments				
Special Assessments (Mello/Roos, Mark/Roos)				
Prior Year Taxes and Assessments				
Penalties and Cost on Delinquent Taxes and Assessments				
Licenses, Permits, and Franchises				
Fines, Forfeits, and Penalties				
Revenue From Use of Money and Property				
Interest Income		3,402		
Rents, Concessions and Royalties				
Federal				
Aid for Construction				
Other Federal				
State				
Aid for Construction				
State Water Project				
Homeowners Property Tax Relief				
Timber Yield				
Other State				
Other Governmental Agencies				
Redevelopment Pass-Through				
Other				
Charges for Current Services				
Contributions From Property Owners				
Self Insurance Only				
Member Contributions				
Claim Adjustments				
Other Revenues		39,001		
Total Revenues		\$42,403	\$0	\$0
Expenditures				
Salaries and Wages				
Employee Benefits				
Services and Supplies		33,410		
Self Insurance Only - Claims Paid				

**Elsinore - Murrieta - Anza Resource Conservation District
Special Districts Financial Transactions Report - Non-Enterprise Activity**

Revenues, Expenditures, Sources and Uses

Fiscal Year	2015	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds
	A	B	C	
Contributions to Outside Agencies				
Debt Service				
Retirement of Long-Term Debt				
Interest on Long-Term Debt				
Interest on Short-Term Notes and Warrants				
Fixed Assets				
Other Expenditures				
Total Expenditures	\$33,410	\$0	\$0	
Revenues Over (Under) Expenditures	\$8,993	\$0	\$0	
Financing Sources and Uses				
Proceeds of Long-Term Debt				
Proceeds of Refunding Debt				
Payments to Refunded Debt Escrow Agent				
Inception of Lease Purchase Agreements				
Other Financing Sources				
Other Financing Uses				
Operating Transfers In (Intra-District)				
Operating Transfers Out (Intra-District)				
Total Other Financing Sources (Uses)	\$0	\$0	\$0	
Revenues/Sources Over (Under) Expenditures/Uses	\$8,993	\$0	\$0	
Fund Equity, Beginning of Period	\$330,839	\$0	\$0	
Prior Period Adjustments				
Residual Equity Transfers				
Other				
Fund Equity, End of Period	\$339,832	\$0	\$0	

**Elsinore - Murrieta - Anza Resource Conservation District
Special Districts Financial Transactions Report
Consolidation of Fund Equities and Transfers**

Consolidation of Fund Equities and Transfers

Fiscal Year 2015

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds
Consolidation of Fund Equities				
Non-Enterprise Activities	\$339.832	\$0	\$0	
Enterprise Fund Equities				
Airport				\$0
Electric				\$0
Harbor and Port				\$0
Hospital				\$0
Waste Disposal				\$0
Water				\$0
Total Ending Fund Equities	\$339.832	\$0	\$0	\$0

	Transfers In A	Transfers Out B	Net C
Consolidation of Transfers In and Transfer Out			
General and Special Revenue Funds	\$0	\$0	
Debt Service Funds	\$0	\$0	
Capital Projects Funds	\$0	\$0	
Enterprise Activities			
Airport	\$0	\$0	
Electric	\$0	\$0	
Harbor and Port	\$0	\$0	
Waste Disposal	\$0	\$0	
Water	\$0	\$0	
Total	\$0	\$0	\$0

**Elsinore - Murrieta - Anza Resource Conservation District
Special Districts Financial Transactions Report - Consolidated Balance Sheet**

		Assets						
Fiscal Year	2015	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only
Assets								
Cash and Cash Equivalents		172,185						\$172,185
Taxes Receivable								\$0
Interest Receivable		793						\$793
Accounts Receivable		2,000						\$2,000
Loans, Notes, and Contracts Receivable								\$0
Due from Other Funds								\$0
Inventory of Materials and Supplies								\$0
Other Current Assets								
Lease Payments Receivable								
Unearned Finance Charges								
Investments		200,714						\$200,714
Restricted Assets								
Deferred Charges								
Unamortized Discount on Long-Term Debt								
Other Assets		2,116						\$2,116
Fixed Assets								
Land						475,000		\$475,000
Buildings and Improvements								\$0
Equipment						9,570		\$9,570
Construction in Progress								\$0
Total Fixed Assets					\$0	\$484,570		\$484,570
Accumulated Depreciation						8,202		\$8,202
Net Fixed Assets					\$0	\$476,368		\$476,368
Other Debits								
Amount Available in Debt Service Funds								
Amount to be Provided								
Total Assets		\$377,808	\$0	\$0	\$0	\$476,368	\$0	\$854,176

**Elsinore - Murrieta - Anza Resource Conservation District
Special Districts Financial Transaction Report - Consolidated Balance Sheet**

		Liabilities and Equity						
Fiscal Year	2015	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only
Liabilities and Equity								
Accounts/Warrants Payable		500						\$500
Loans and Notes Payable								\$0
Interest Payable - Matured/Accrued								\$0
Other Current Liabilities		35,476						\$35,476
Compensated Absences Payable								\$0
Due to Other Governments								\$0
Due to Other Funds								\$0
Long-Term Debt								
General Obligation Bonds								\$0
Revenue Bonds								\$0
Certificates of Participation								\$0
Special Assessment								\$0
Federal								\$0
State								\$0
Time Warrants								\$0
Other Long-Term Indebtedness								\$0
Unamortized Premium on Long-Term Debt								\$0
Advances for Construction								
Deferred Revenue		2,000						\$2,000
All Other Non-Current Liabilities								
Total Liabilities		\$37,976	\$0	\$0	\$0		\$0	\$37,976
Fund Equity								
Contributed Capital								
Invested in General Fixed Assets						476,368		\$476,368
Retained Earnings								
Reserved								
Unreserved								
Fund Balances								
Reserved		312,619						\$312,619
Unreserved Designated								\$0
Unreserved Undesignated		27,213						\$27,213
Total Fund Equity		\$339,832	\$0	\$0	\$0	\$476,368		\$816,200
Total Liabilities and Fund Equity		\$377,808	\$0	\$0	\$0	\$476,368	\$0	\$854,176

July 7, 2015

Danny Martin, President
Elsinore Murrieta Anza Resource Conservation District

This letter outlines our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide.

We will accompany District management to the administrative office in Wildomar, California on Friday, July 10, 2015, and we will electronically scan certain documents under the direction of the President.

Our fees for this work will be at an hourly rate of \$75. Payment for services is due as services are rendered. Billings become delinquent if not paid within 30 days of the invoice date. If billings are past due in excess of 45 days, we will stop all work until your account is brought current, or withdraw from this engagement. Danny Martin (Mr. Martin) acknowledges and agrees that we are not required to continue work in the event of his failure to pay on a timely basis for services rendered as required by this engagement letter. Mr. Martin further acknowledges and agrees that in the event we stop work or withdraw from this engagement as a result of his failure to pay on a timely basis for services rendered as required by this engagement letter, we shall not be liable to Mr. Martin for any damages that occur as a result of our ceasing to render services.

If a dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its Rules for Professional Accounting and Related Services and Disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties.

Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration in accordance with the Rules for Professional Accounting and Related Services Disputes of the American Arbitration Association. Such arbitration shall be binding and final. IN AGREEING TO ARBITRATION, WE BOTH ACKNOWLEDGE THAT, IN THE EVENT OF A DISPUTE OVER FEES CHARGED BY THE ACCOUNTANT, EACH OF US IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD WE ARE ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION.

We appreciate this opportunity to be of service to you. If you agree with the foregoing terms, please sign the copy of this letter in the space provided and return the letter to us.

Sincerely,



Jeff Nigro, CPA, CFE
Nigro & Nigro, PC

Response:

Jeff Nigro, CPA, CFE | Elizabeth Nigro, CPA | Cl Gaunder Singh, CPA | Kevin Brejnak, CPA, CFE | James Whittington, CPA, CFE, CGFM

MURRIETA OFFICE 25220 Hancock Avenue, Suite 400, Murrieta, CA 92562 • P: (951) 698-8783 • F: (951) 699-1064

EMERYVILLE OFFICE 1900 Powell Street, Suite 600, Emeryville, CA 94608 • P: (844) 557-3111 • F: (844) 557-3144

www.nncpas.com • Licensed by the California Board of Accountancy

This letter correctly sets forth my understanding.

Danny Martin, President
Elsinore Murrieta Anza Resource Conservation District

Date

Correspondence

COX, VALDEZ & SILBERMANN

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

(951) 829-2377 • FAX (951) 658-3128

WWW.CVS-CPA.COM

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

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

May 13, 2015

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 of 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 & Silberman, 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 Silberman 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 Silberman 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 \$5,000. 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 Murietta 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 & Silberman

COX, VALDEZ & SILBERMANN, CPAs
A Professional Corporation

RESPONSE:

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

Signature

Title

Date

5-26-15



PO Box 5407
Riverside, CA 92517
(951) 780-1012
Fax (951) 780-5893
<http://www.sawatershed.org>

Board of Directors: October 5, 2015

Mandy Parkes,
Chair

Kerwin Russell,
Vice-Chair

Rick Neugebauer,
Treasurer

Kerwin Russell,
Secretary

Richard Zembal,
Director

Rick Neugebauer
Associate Director EMA RCD
31569 Canyon Estates Drive, Suite 113
Lake Elsinore, CA 92532

Re: Proposals for Habitat Vegetation Management at Bear Creek Master HOA and Fairway Estates HOA

Thank you for providing SAWA the opportunity to provide EMA RCD with proposals for vegetation management in the riparian areas of Bear Creek and Fairway Estates HOAs.

Under the terms of our labor sharing agreement with SAWA member agencies, should EMA choose to use SAWA resources for these EMA vegetation management projects, SAWA will prepare a work order specifying the work and prices contained in the attached proposals. Work order will need to be signed by the appropriate officer of EMA and returned to SAWA. We will then work with the designated contact at EMA to set dates to perform the work requested.

These proposals were developed based on the agreement EMA entered into with Bear Creek HOA and Fairway Estates HOA. As we discussed, based on our visit to Bear Creek, we propose that a 5 year plan be developed to properly abate and minimize the risk of fire and flood. Should EMA choose SAWA to perform this work, we will develop a five year plan as we embark on this first year's abatement activity. The proposals are as follows:

Bear Creek HOA: \$8,165.68 Four Crew Days for Removal; Report to CDFW and Monitoring.

Fairway Estates HOA: \$4,457.30 Two Crew Days for Removal; Report to CDFW and Monitoring.

Please review and if you have any questions regarding the proposal, please call me at (909) 771-6903.

Sincerely,


James Law
Habitat Restoration Manager

BEAR CREEK MASTER ASSOCIATION PROJECT PROPOSAL - EXHIBIT A1

Item #	Item Category	Activity Category	Activity/Expense	Frequency	Cost(s)	Notes	
1	a	Annual Report	Required to operate under 1600 Permit	Once	\$546.14	Report to CDFW	7 Hours @ 78.02 Per Hour
2	a	Weed Control	Weed Removal/Treatment (Includes Mileage + Herbicide + Tools & Equipment)	4 Days	\$7,104.68	Remove dead branches & non-native invasives species off-site. Species include but are not limited to: Tamarisk, Pampas grass, palm trees, pepper trees	
3	a	Monitoring	Monitoring Invasive Removal	1 Day	\$514.86	Weed Infestation, Monitoring & Work	6 Hours @ \$78.02 per hour Mileage - 76 miles = \$93.48
TOTAL:					\$8,165.68		

EXHIBIT A2

Proposal for BEAR CREEK MASTER ASSOCIATION - Costs Per Day

DATE: 10/5/2015

INVOICE #: XX

Employee Name	Classification	Total Project Hours	Hourly Billing Rate	Total Amount
CREW LEAD	RESTORATION TECH.	10.00		
TECH # 1	RESTORATION TECH.	10.00		
TECH #2	RESTORATION TECH.	10.00		
JAMES LAW	PROJECT MANAGER	6.00		
STAFF TOTALS				\$1,575.12
MILEAGE	152 Miles @ .615 = \$93.48			\$93.48
HERBICIDE TYPES		TOTAL OZ	COST PER OZ	TOTAL COST
RODEO		128.00	0.41	\$52.48
HABITAT		25.00	1.15	\$28.75
SUPER 7 SURFACTANT		28.00	0.28	\$7.84
COMPETITOR		50.00	0.37	\$18.50
Total Amount: \$1,776.17				
** This costs includes all tools, material, staff time and mileage per day to cut, treat and haul non-native biomass off-site from Bear Creek Master Association Project.				

BEAR CREEK MASTER ASSOCIATION



Legend

-  Bear Creek Master Association Project Area ~ 2.2 Acres



50 25 0 50 Meters

NAD 83
10-5-15 JL
Bear Creek Master Assoc.
Map produced by SAWA

EXHIBIT A2

Proposal for FAIRWAY ESTATES HOA - Costs Per Day

DATE: 10/5/2015

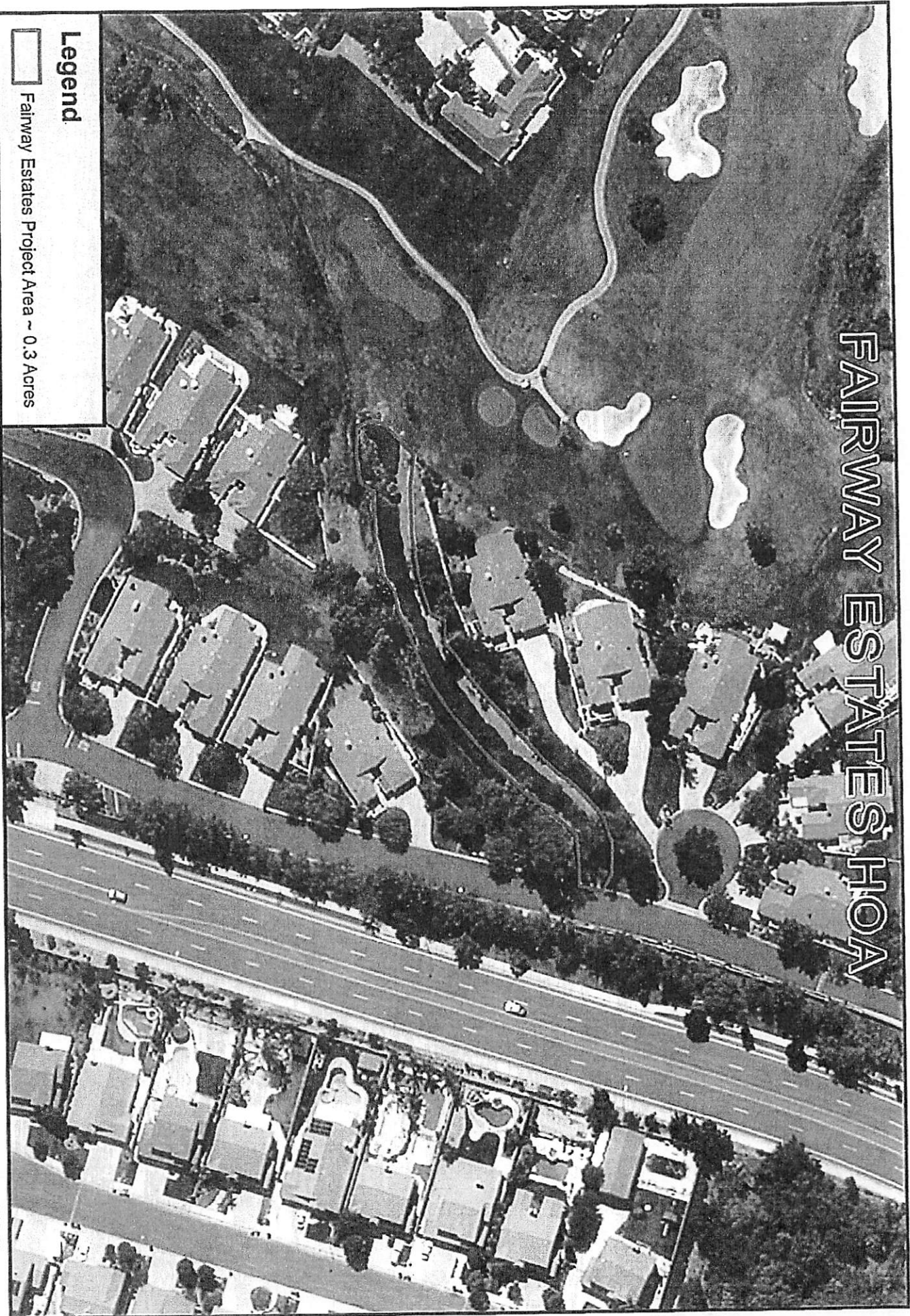
INVOICE #: XX

Employee Name	Classification	Total Project Hours	Hourly Billing Rate	Total Amount
CREW LEAD	RESTORATION TECH.	10.00		
TECH # 1	RESTORATION TECH.	10.00		
TECH #2	RESTORATION TECH.	10.00		
JAMES LAW	PROJECT MANAGER	6.00		
STAFF TOTALS				\$1,575.12
MILEAGE	152 Miles @ .615 = \$93.48			\$93.48
HERBICIDE TYPES		TOTAL OZ	COST PER OZ	TOTAL COST
RODEO		128.00	0.41	\$52.48
HABITAT		25.00	1.15	\$28.75
SUPER 7 SURFACTANT		28.00	0.28	\$7.84
COMPETITOR		50.00	0.37	\$18.50
Total Amount: \$1,776.17				
** This costs includes all tools, material, staff time and mileage per day to cut, treat and haul non-native biomass for Fairway Estates HOA.				


FAIRWAY ESTATES HOA - EXHIBIT A1

Item #	Item Category	Activity Category	Acitivity/Expense	Frequency	Cost(s)	Notes	
1	a	Annual Report	Required to operate under 1600 Permit	Once	\$390.10	Report to CDFW	5 Hours @ 78.02 Per Hour
2	a	Weed Control	Weed Removal/Treatment	2 Days @ \$1,776.17 (Includes mileage)	\$3,552.34	Remove dead branches & non-native invasives species off-site. Species include but are not limited to: Pampas grass, palm trees, pepper trees	
3	a	Monitoring	Monitoring Invasive Removal	1 Days - 6 Hrs @ 78.02 76 Miles @ 0.615	\$514.86	Weed Infestation, Monitoring & Work	6 Hours @ \$78.02 per hour Mileage - 76 miles = \$46.74
TOTAL					\$4,457.30		

FAIRWAY ESTATES HOA



Legend

 Fairway Estates Project Area ~ 0.3 Acres



MAINTENANCE SERVICES AGREEMENT

This AGREEMENT is entered into this, 2015, by and between the Bear Creek Master Association ("Association"), a California nonprofit mutual benefit corporation, and the Elsinore-Murrieta Anza Resource Conservation District, a governmental special district having offices ("EMARCD") (collectively, the "Parties").

RECITALS

WHEREAS, pursuant to California Public Resources Code section 9412, the California Legislature has granted EMARCD authority to provide technical assistance to private landowners within the district to support practices that minimize soil and related resource degradation; provided, however, that the Association agrees to use such assistance on its lands within the district in furtherance of EMARCD's objectives, plans and regulations; and

WHEREAS, EMARCD is able to provide such technical assistance to the Association, and the Association wishes to utilize the technical assistance according to the terms contained herein; and

WHEREAS, the Parties desire to enter into an agreement memorializing the rights and obligations of the Parties in relation to such assistance.

AGREEMENT

NOW, THEREFORE, in consideration of the above and the mutual covenants, terms and conditions contained herein, and pursuant to the laws of the State of California, the Association and EMARCD hereby agree as follows:

1. Activities: Upon timely payment of the annual "Maintenance Fee" described below, EMARCD agrees to perform maintenance in the Non-Conservation Easement Areas by undertaking the activities described in Exhibit "A" (the "Activities"). The Non-Conservation Easement Areas are more particularly shown in the aerial photograph attached hereto as Exhibit "B."

2. Access: The Association grants access to EMARCD in order to carry out the Activities described in this Agreement. If the Association, any homeowner in the Project area, any subsequent owner of the Project, or their successors in interest interfere with EMARCD's reasonable access to conduct the Activities, EMARCD's duties and responsibilities under this Agreement shall be suspended until such access is restored.

3. Funding of Actual Costs:

- (a) The Association shall pay EMARCD the sum of **\$10,276.00** ("Maintenance Fee"), the explanation of which is detailed in Exhibit "A," upon the execution of this Agreement, and in consideration of EMARCD's performance of the Activities.

- (b) The Parties agree that the Maintenance Fee is a reasonable amount calculated to cover the anticipated costs of the Activities.
- (c) If the actual costs (including, without limitation, administrative staff time, overhead and related legal costs) exceed the anticipated costs, EMARCD shall immediately notify the Association, in writing, as follows:
- (d) Any modification, alteration, deviation, addition or omission to the Activities shall be set forth in a written change order ("Change Order"), which identifies a fixed sum, to be signed by Client/Client's Representative and EMARCD. Change Orders shall reflect the nature of the change, any increase or decrease in the Contract Price (identified as a fixed sum), and any increase or decrease in the time for completion of the Activities. EMARCD shall not be responsible to perform any work other than the Activities as modified by a Change Order signed by Client/Client's Representative and EMARCD, and Client will not be responsible to pay for any work not part of the Maintenance Fee or the executed Change Order. If the Association objects to additional costs for the Activities, EMARCD shall suspend work until such time as the Parties agree to new terms and/or costs.

4. EMARCD's Streambed Alteration Agreement. EMARCD is permitted through the California Department of Fish and Game to conduct the Activities pursuant to its Streambed Alteration Agreement (Notification No. 1600-2012-0014-R6). The 1600 Permit is non-transferable and will not be available for use for the Activities when this Agreement is terminated. In the event of any changes required to the 1600 Permit that may affect the performance of the Activities by EMARCD, the Parties will meet and confer to amend the Activities accordingly (see Exhibit "C").

5. Liabilities/Indemnity: The Parties agree that EMARCD shall have no duty or responsibility for the protection of individual homeowners within the Project, the Association, its invitees, agents, contractors, consultants, heirs, estates, successors, assigns and/or subsequent homeowners, the public, or any third parties from risks relating to conditions in the Non-Conservation Easement Areas, except to the extent of the negligence or willful misconduct of EMARCD, its employees, or subcontractors while present on the Non-Conservation Easement Area. As such, the Association shall indemnify and hold EMARCD, its officers, agents, or employees free and harmless from liability to any person or entity not a Party to this MOU from any damage, loss or injury to person and/or property, except to the extent of the negligence or willful misconduct of EMARCD, its employees, or subcontractors while present on the Non-Conservation Easement Area.

Insurance: Each Party to this Agreement shall, at its sole cost and expense, procure and maintain during the term of this Agreement the following insurance coverage: (i) workers' compensation insurance required under state law; and (ii) a policy of general liability insurance written by one or more responsible insurance carrier(s) insuring against liability for injury to persons and/or property and death of any person or persons occurring in, on or about the Non-Conservation Easement Areas arising from the Parties,

their agents, consultants and subcontractors, with a liability limit under such insurance of not less than \$2,000,000 for the death or injury of any one person and not less than \$2,000,000 for any one accident and \$500,000 for property damage.

6. Transferability; Right of Enforcement: The Agreement is non-transferable. The Association's right to enforce the terms of this Agreement shall not be assigned, conveyed, or otherwise transferred, by contract, agreement or by operation of law, to any successor or any other person or entity without EMARCD's express written agreement. EMARCD's agreement to such transfer may be contingent upon amendment of this Agreement. Under no circumstance shall any individual homeowner within the Project area have any enforcement rights under this Agreement as against EMARCD.

7. Time of Performance: EMARCD agrees to begin performing the Activities no later than fourteen (14) days after the receipt of the Maintenance Fee.

8. Cancellation: Either Party may cancel this Agreement at any time upon thirty (30) days' written notice by so notifying the other Party by certified mail. If this Agreement is properly cancelled, EMARCD shall withhold all costs and expenses incurred through that date from the amount paid to EMARCD pursuant to sections 3 or 4, and refund the balance to the Association within thirty (30) days' request therefor.

9. Notices. Any notice, demand, request, consent, approval, or communication that either Party desires or is required to give to the other shall be in writing and either served personally or sent by first class mail, postage prepaid, addressed as follows:

To EMARCD at:

Elsinore-Murrieta-Anza Resource
Conservation District (EMARCD)

To Association at:

Bear Creek Master Association
22877 Bear Creek Drive North
Murrieta 92562
Attn: Linda Alexander General Manager

11. Controlling Law; Venue. The interpretation and performance of this Agreement shall be governed by the laws of the State of California. The Parties expressly accepts the jurisdiction and venue of the Riverside County Superior Court in any litigation brought to enforce or interpret this Agreement.

12. Entire Agreement. This instrument, including exhibits, sets forth the entire agreement of the Parties with respect to the Activities and supersedes all prior discussions, negotiations, understandings, or agreements relating to the Activities, all of which are merged herein.

13. Amendment. This Agreement shall not be changed, modified or amended except upon the written consent of the Parties hereto.

14. Attorneys' Fees. The prevailing Party in any litigation brought to enforce or interpret this Agreement shall be entitled to recover its attorneys' fees and all costs of litigation including, but not limited to, expert witness fees, in addition to any other relief to which it may be entitled. Fees and costs not included within those allowed by Code of Civil Procedure § 1033.5 shall be set forth in the Parties' pleadings and shall be proved in a bifurcated trial before the trial judge alone, the right to trial by jury being hereby waived, after the conclusion of the trial on all other issues.

15. Authority. Each Party to this Agreement warrants to the other that it is duly organized and existing and that it and the respective signatories have full right and authority to enter into and consummate this Agreement and all related documents and bind the parties thereto.

ELSINORE-MURRIETA-ANZA
RESOURCE CONSERVATION
DISTRICT,
a California resource conservation district

BEAR CREEK MASTER ASSOCIATION, a
California nonprofit mutual benefit corporation

Name: _____ Name: _____

Title: _____ Title: _____

Date: _____ Date: _____

EXHIBIT A

Description of Activities:

(1) Weeding: Remove and chip dead trees, branches, salt cedar, pampas grass, palm trees and 2 pepper trees. All chips will be hauled off sight.

The Parties agree that EMARCD staff will have the discretion to determine the appropriate levels of weeding, trimming and debris removal for the area covered under this Agreement.

EMARCD ACTIVITIES SPREADSHEET

(See Attached)

EXHIBIT B

AERIAL PHOTOGRAPH

(See Attached)

MAINTENANCE SERVICES AGREEMENT

This AGREEMENT is entered into this day of , 2015, by and between the Fairway Estates Homeowner's Association ("Association"), a California nonprofit mutual benefit association ("Association"), and the Elsinore-Murrieta Anza Resource Conservation District, a governmental special district having offices at ("EMARCD") (collectively, the "Parties").

RECITALS

WHEREAS, pursuant to California Public Resources Code section 9412, the California Legislature has granted EMARCD authority to provide technical assistance to private landowners within the district to support practices that minimize soil and related resource degradation; provided, however, that the Association agrees to use such assistance on its lands within the district in furtherance of EMARCD's objectives, plans and regulations; and

AGREEMENT

NOW, THEREFORE, in consideration of the above and the mutual covenants, terms and conditions contained herein, and pursuant to the laws of the State of California, the Association and EMARCD hereby agree as follows:

1. **Activities:** Upon timely payment of the annual "Maintenance Fee" described below, EMARCD agrees to perform maintenance in the Non-Conservation Easement Areas by undertaking the activities described in Exhibit "A" (the "Activities"). The Non-Conservation Easement Areas are more particularly shown in the aerial photograph attached hereto as Exhibit "B."

2. **Access:** The Association grants access to EMARCD in order to carry out the Activities described in this Agreement. If the Association, any homeowner in the Project area or subsequent owner of the Project, the Association, or their successors in interest interfere with EMARCD's reasonable access to conduct the Activities, EMARCD's duties and responsibilities under this Agreement shall be suspended until such access is restored.

3. **Funding of Actual Costs:**

- a. The Association shall pay EMARCD the sum of **\$5,524.00** ("Maintenance Fee"), the explanation of which is detailed in Exhibit "A," upon the execution of this Agreement in consideration of EMARCD's performance of the Activities.
- b. The Parties agree that the Maintenance Fee is a reasonable amount calculated to cover the anticipated costs of the Activities. If the actual costs (including, without limitation, administrative staff time, overhead and related legal costs) exceed the anticipated costs, EMARCD shall bill the difference to the Association

4. **EMARCD's Streambed Alteration Agreement.** EMARCD is permitted through the California Department of Fish and Game to conduct the Activities pursuant to its Streambed

Alteration Agreement (Notification No. 1600-2012-0014-R6 ("1600 Permit"). The 1600 Permit is non-transferable and will not be available for use for the Activities when this Agreement is terminated. In the event of any changes required to the 1600 Permit that may affect the performance of the Activities by EMARCD, the Parties will meet and confer to amend the Activities accordingly (see Exhibit "C").

5. Liabilities/ Indemnity: The Parties agree that EMARCD shall have no duty or responsibility for the protection of individual homeowners within the Project, the Association, its invitees, agents, contractors, consultants, heirs, estates, successors, assigns and/or subsequent homeowners, the public, or any third parties from risks relating to conditions in the Non-Conservation Easement Areas, except to the extent of the negligence or willful misconduct of EMARCD, its employees, or subcontractors while present on the Non-Conservation Easement Area. As such, the Association shall indemnify and hold EMARCD, its officers, agents, or employees free and harmless from liability to any person or entity not a Party to this MOU from any damage, loss or injury to person and/or property, except to the extent of the negligence or willful misconduct of EMARCD, its employees, or subcontractors while present on the Non-Conservation Easement Area.

6. Insurance: Each Party to this Agreement shall, at its sole cost and expense, procure and maintain during the term of this Agreement the following insurance coverage: (i) workers' compensation insurance required under state law; and (ii) a policy of general liability insurance written by one or more responsible insurance carrier(s) insuring against liability for injury to persons and/or property and death of any person or persons occurring in, on or about the Non-Conservation Easement Areas arising from the Parties, their agents, consultants and subcontractors, with a liability limit under such insurance of not less than \$2,000,000 for the death or injury of any one person and not less than \$2,000,000 for any one accident and \$500,000 for property damage. Each Party shall name the other as Additional Insureds on the respective policies, and shall furnish the other with certificates of insurance issued by the appropriate insurance carrier(s) evidencing compliance with the terms of this Section and providing that such insurance shall not be canceled except after thirty (30) days written notice to the other Party.

7. Transferability; Right of Enforcement: The Agreement is non-transferable. The Association's right to enforce the terms of this Agreement shall not be assigned, conveyed, or otherwise transferred, by contract, agreement or by operation of law, to any successor or any other person or entity without EMARCD's express written agreement. EMARCD's agreement to such transfer may be contingent upon amendment of this Agreement. Under no circumstance shall any individual homeowner within the Project area have any enforcement rights under this Agreement as against EMARCD.

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10. Notices. Any notice, demand, request, consent, approval, or communication that either Party desires or is required to give to the other shall be in writing and either served personally or sent by first class mail, postage prepaid, addressed as follows:

To EMARCD at:

Elsinore-Murrieta-Anza Resource
Conservation District (EMARCD)

To Association at:

Fairway Estates Association

11. Controlling Law; Venue. The interpretation and performance of this Agreement shall be governed by the laws of the State of California. The Parties expressly accepts the jurisdiction and venue of the Riverside County Superior Court in any litigation brought to enforce or interpret this Agreement.

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13. Amendment. This Agreement shall not be changed, modified or amended except upon the written consent of the Parties hereto.

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15. Authority. Each Party to this Agreement warrants to the other that it is duly organized and existing and that it and the respective signatories have full right and authority to enter into and consummate this Agreement and all related documents and bind the parties thereto.

**ELSINORE-MURRIETA-ANZA
RESOURCE CONSERVATION
DISTRICT,
a California resource conservation district**

**FAIRWAY ESTATES HOMEOWNERS'
ASSOCIATION, a California nonprofit mutual
benefit corporation**

Name: _____

Name: _____

Title: _____

Title: _____

Date: _____

Date: _____

EXHIBIT A

Description of Activities:

(1) Weeding: Remove and chip dead trees, branches, salt cedar, pampas grass, palm trees and 2 pepper trees. All chips will be hauled off sight.

The Parties agree that EMARCD staff will have the discretion to determine the appropriate levels of weeding, trimming and debris removal for the area covered under this Agreement.

EMARCD ACTIVITIES SPREADSHEET

(See Attached)

EXHIBIT B

AERIAL PHOTOGRAPH

(See Attached)