

Subject **Open Forum Digest for Friday April 12, 2019**  
From California Special Districts Association  
<DoNotReply@ConnectedCommunity.org>  
To <manager@teamrcd.org>  
Reply-To <DoNotReply@ConnectedCommunity.org>  
Date 2019-04-12 08:09



**California Special  
Districts Association**  
*Districts Stronger Together*

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Apr 11, 2019

started 25 minutes ago, [John Friedenbach](#) (0 replies)

### [US Forest Service Good Neighbor Agreement - Sample Document](#)

1. [We are discussing the possibility of entering...](#) John Friedenbach

4. US Forest Service Good Neighbor Agreement - Sample Document

[Reply All](#)



Apr 12, 2019 7:38 AM  
[John Friedenbach](#)

We are discussing the possibility of entering into a Good Neighbor Agreement with our US Forest Service local region around our reservoir. Is there another water district that currently has one of these agreements in place? And would you be willing to share with us?  
Thank you!

-----  
John Friedenbach  
General Manager  
Humboldt Bay Municipal Water District  
Eureka CA  
(707) 443-5018  
-----

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Apr 11, 2019

started 25 minutes ago, [John Friedenbach](#) (0 replies)

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US Forest Service Good Neighbor Agreement - Sample Document

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Apr 12, 2019 7:38 AM  
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John Friedenbach  
General Manager  
Humboldt Bay Municipal Water District  
Eureka CA  
(707) 443-5018

---

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Subject [CARCD Updates] CDFA TA Program – need your assistance!  
From Kristen Murphy <carcd@memberclicks-mail.net>  
Sender <carcd@memberclicks-mail.net>  
To <manager@teamrcd.org>  
Reply-To <kristen-murphy@carcd.org>  
Date 2019-04-12 15:03



Happy Fridays RCDs!

The Draft RFP for CDFA's new Climate Smart Ag (CSA) Technical Assistance (TA) Program has been released. This program is expected to significantly increase TA funding for the next round of CSA programs, but we're concerned that the draft RFP's proposed reimbursement structure, maximum 10% indirect rate, and requirement that awardees serve multiple counties would severely limit RCDs' participation in the program.

CARCD is working with our partners on develop the top priorities to deliver to CDFA during the public comment segment of the next CDFA Science Advisory Panel (SAP) on next Thursday April 18th. CARD will also write a thorough letter, to be submitted to CDFA May 20th. We would love to your thoughts, concerns, and suggestions on the program draft to make sure we include all our voices. Please review the draft RFP and email or call me with your feedback.

To fix the RFP, we need your help! We are calling on RCDs to voice concerns in public comments during CDFA's Science Advisory Panel (SAP) webinar on **Thursday, April 18 from 10:00am–2:00pm**. Register for the webinar in advance and note that public comments are last on the agenda. This will be the only opportunity for public comment on this draft RFP! CDFA and the SAP members need to hear from TA providers on the ground! CDFA has also expressed their desire to hear from you – let's take advantage! Together we can be heard and really make an impact.

Please let me know if you plan to participate and comment during the webinar. We will share talking points in advance. I am also happy to reach out to any of you directly day-of to alert you when the public comment period starts.

CARCD, CalCAN, and CCI are also co-hosting a prep call to brief RCDs and other TA providers on the DRAFT RFP and discuss our shared priorities and talking points for Thursday's webinar. The call will be on **Wednesday, April 17 at 2:00pm**. Join using this link: <https://zoom.us/j/340231327>.

We're here to support you! Have a great weekend!

**Kristen Murphy**  
Project Coordinator  
California Association of Resource Conservation Districts (CARCD)  
801 K Street, MS 14-15, Sacramento, CA 95814  
Cell: (916) 520-9404



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*Your local partners in conservation and agriculture.*

This e-List is for updates and announcements from the California Association of Resource Conservation Districts. You can unsubscribe at any time by logging into the RCD Member Portal and adjusting your contact preferences. For assistance please contact [emily-sutherland@carcd.org](mailto:emily-sutherland@carcd.org).

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United States • [\(916\) 457-7904](tel:9164577904)

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Subject **CARCD Weekly Digest, April 8 – 12**  
From Sara Schremmer <carcd@memberclicks-mail.net>  
Sender <carcd@memberclicks-mail.net>  
To <manager@teamrkd.org>  
Reply-To <sara-schremmer@carcd.org>  
Date 2019-04-12 17:10



CALIFORNIA ASSOCIATION OF  
**RESOURCE**  
CONSERVATION DISTRICTS

Dear Colleagues,

In service to all RCDs throughout the state, the CARCD team is always on the lookout for events, news, funding opportunities, and any other resources that could be relevant to the important work that you do in your communities. Please see below for this week's digest of announcements.

If you have questions about any of the content listed below, please don't hesitate to contact us.

Thank you and Happy Friday!

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## In This Issue:

1. [CARCD Updates](#)
  2. [Funding Opportunities](#)
  3. [Advocacy & Legislation](#)
  4. [RCD News](#)
  5. [Conservation Announcements](#)
  6. [Job Announcements](#)
-

## CARCD Updates

### Monarch Opportunities for RCDs

Please contact [Sara Schremmer](#) or [Jenn Shepard](#) if you are interested in developing a monarch project or program at your RCD. State and federal agencies, as well as private funders, are looking for conservation partners that can implement monarch overwintering, and/or breeding habitat, and/or technical assistance along the coast, in the Sierra foothills, and in the Central Valley (up through the Sacramento Valley). RCDs are the perfect entities to get this work done, and CARCD is working to secure funding to support your new or existing monarch and pollinator projects.

[Visit the new Monarchs page](#) (under the Resources menu) in the RCD Member Dashboard for a list of current opportunities and ways to get involved.

### CARCD Conference Call for Abstracts

We are excited to announce we have released our [Call for Abstracts](#) for the 74th Annual CARCD Conference. The conference will be held in Redding, CA at the Sheraton Redding Hotel at the Sundial Bridge, from Tuesday, November 12 to Friday, November 15, 2019. The theme for this year is *Increasing Pace and Scale: Local Action for Water, Soil, and Forest Resilience*. The conference will be generously co-hosted by Western Shasta RCD and RCD of Tehama County.

### Earth Day Fundraising

With Earth Day and Endangered Species Month right around the corner, it is a good time to start thinking about your spring donation appeals. If you haven't taken the time to connect with your donors and prospects this year, the coming weeks are a fantastic time to reach out and let them know what is going on at your RCD in 2019. A light touch with your constituents now will prove beneficial if you are requesting their support in the next month or two. Remember, CARCD has purchased a license for the Classy fundraising platform to support RCD online donations and events. Contact Monika Whitfield, CARCD Advancement Consultant ([monika-whitfield@carcd.org](mailto:monika-whitfield@carcd.org)) for access to the online donation platform or for more information on how to improve your fundraising efforts.

### CARCD Featured in the CA Water Plan News

CARCD's *Notes from the Field* eNewsletter was featured in April's [CA Water Plan News](#). If you aren't subscribed to our eNewsletter yet, please [e-mail Kiko Barr](#) or sign up using the [form on our home page](#).

### Communications Academy Evaluations Due Today

If you participated in the RCD Communications Academy, [please take 5 minutes to complete this course evaluation](#). We are requesting your feedback by the end of today!

---

## Funding Opportunities

### WCB Monarch and Pollinator Rescue Program



CARCD will be submitting up to two block grants (of \$750,000 each) to the Wildlife Conservation Board's Monarch and Pollinator Rescue Program on behalf of RCDs. [Read about our block grant approach here](#). Also, [please click here to see notes from today's call](#) with RCDs where we talked about the opportunities, big picture, and fundraising strategy that CARCD is supporting for RCD monarch project development.

[Please complete this brief survey by Tuesday, April 16](#) if your RCD is interested in applying for monarch funding through a block grant from WCB. This information will help CARCD prepare a pre-application that we will submit in mid-April.

## Beginning Farmer and Rancher Development Program

The Agriculture Improvement Act of 2018 (aka the 2018 Farm Bill) reauthorized the [Beginning Farmer and Rancher Development Program](#) and provides mandatory funds for which supports education, mentoring, and technical assistance initiatives for beginning farmers and ranchers. The funding opportunity is provided through the USDA National Institute of Food and Agriculture. The application deadline is Thursday, May 16, 2019.

---

## Advocacy & Legislation

### CARCD Co-sponsors SB 253

Senator Bill Dodd has [introduced Senate Bill 253](#), which would enhance conservation on California's farms and ranches by offering incentives and technical assistance for adopting practices that help prevent wildlife and improve fish and wildlife habitat. Eligible land would include cropland, range land, pastureland and other farm or ranch lands. The bill is co-sponsored by CARCD and the Nature Conservancy, and would create a new funding opportunity for RCDs. [Visit our Advocacy page to learn more](#).

### CSDA Legislative Days

California Special Districts Association has arranged two legislative days and have invited RCDs to participate. [Register on or before April 26 for an early bird discount](#).

#### Advocacy Day: Tuesday, May 21 — 7:30am to 6:30pm

Attendees will hear directly from newly appointed California Director of Finance, Keely Bosler and newly appointed California Legislative Analyst, Gabriel Petek on hot topics affecting government finances, local services, and infrastructure. Later, attendees will participate in pre-arranged meetings with State Legislators and staff in their Capitol offices, followed by a private reception.

#### Policy Day: Wednesday, May 22 – 8am to 11:45am

Attendees will gain insights from legal experts and CSDA lobbyists on the newest laws and legal challenges to come out of Sacramento, connect the action in the Capitol with the implementation in your community, and drill into hot topics through breakout sessions on the latest public policy developments, affecting your district's bottom line. Speakers will include:

- Mark Ghilarducci, Director of Governor's Office of Emergency Services



## Job Announcements

### Mendocino County RCD Hiring for Two Positions

MCRCD is seeking a full time [Assistant Project Manager \(APM\) for the Willits Bypass Mitigation Project](#) with expertise in botany and geographic information systems. The APM will assist in vegetation management, monitoring, and reporting on 2,087-acres consisting of wetlands and upland habitats. Applications for this position are due April 15. They are also seeking a full-time [Soil Specialist Project Manager](#) (SSPM) for managing and collaborating on regional soil health related grant projects. Applications for this position are due April 19.

### Ventura County RCD Seeks Resource Conservation Specialist

VCRCRD is seeking a versatile and mission-driven conservation professional to fill the position of [Resource Conservation Specialist](#). The ideal candidate will have an understanding of agronomy, environmental science, and stewardship practices, be willing to take on new challenges, and possess the communication skills needed for a strong public presence. Applications will be accepted until Sunday, April 21.

### American Farmland Trust is Hiring

AFT is looking for a mid-level professional who would be responsible for developing and managing farmland conservation and stewardship projects in the San Joaquin Valley. Under the direction of the California Conservation and Stewardship Program Manager, the Project Manager will work on land and water stewardship projects related to AFT's San Joaquin Land and Water Strategy, a spatial analysis exploring the intersection of agricultural land, water resources, and urban growth. [Click here](#) for position details and information on how to apply.

### Sustainable Water Project Manager with TNC

The Nature Conservancy's California Water Program is working towards a sustainable water future that integrates nature's water needs to create a more resilient and dynamic water supply for people. The [Sustainable Water Project Manager](#) leads a range of projects to support the Sustainable Water Management (SWM) Team within the Water Program. The SWM Team is advancing strategies to improve instream flows, achieve sustainable groundwater management and strategically retire and restore upland habitat. This position leads existing and emerging initiatives within and across the strategies, as well as represents the Conservancy with key partners and audiences across the state. Applications are due April 28, 2019.



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[www.carcd.org](http://www.carcd.org)



This email was sent to [manager@teamrcd.org](mailto:manager@teamrcd.org) by [sara-schremmer@carcd.org](mailto:sara-schremmer@carcd.org)

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Subject **Monarch Block Grant: Please complete survey by Tuesday, April 16**  
From Karen Buhr <carcd@memberclicks-mail.net>  
Sender <carcd@memberclicks-mail.net>  
To <manager@teamrcd.org>  
Reply-To <karen-buhr@carcd.org>  
Date 2019-04-12 17:08



CALIFORNIA ASSOCIATION OF  
**RESOURCE**  
CONSERVATION DISTRICTS

Dear Colleagues,

Thank you to those of you who were able to join us on a call today to discuss CARCD's block grant applications to the Wildlife Conservation Board's Monarch and Pollinator Rescue Program.

Notes from today's call are [available for download here](#).

Additionally, our staff have prepared a [CARCD Monarch Block Grant Proposal Summary](#). This document outlines our approach, the application submission timing, and the types of projects that the WCB is prioritizing and that RCDs should be thinking about applying for under this grant.

You can [visit the new Monarchs page](#) (under the Resources menu) in the RCD Member Dashboard for a list of current opportunities and ways to get involved.

**If your RCD is interested in block grant funding from the WCB, [please complete this brief survey by Tuesday, April 16](#).** The responses will help inform the pre-applications that we plan to submit next week.

This is an exciting opportunity for RCDs throughout the state. We look forward to working with you to aid in the recovery of this iconic species.

Thank you,

Karen Buhr  
Executive Director

P.S. As part of conservation efforts for monarch in their California breeding grounds and surrounding areas, The Xerces Society is offering monarch habitat plant kits to RCDs free of charge. These kits are intended to be used by RCDs to create or enhance monarch breeding habitat on working lands or natural lands, with landowner or land manager collaboration. Priority areas include the coast and coastal ranges, the Central Valley, especially the northern Central Valley, and the Sierra Nevada foothill regions. Each kit will contain approximately 1,600 plugs of herbaceous, perennial, monarch-friendly plants, and cover an area of approximately 0.15 acres. **To apply for free pollinator kits, [please complete this application form](#) by May 31, 2019.** The form is relatively simple, although it does ask for some specific information regarding project planning and pesticide use in surrounding areas. We estimate that the application will take about 30 minutes to complete. You can go back and edit your form at any time before the application deadline. Please submit one form per project. RCDs may fill out multiple application forms if they have multiple projects. Applicants will be notified by June 15, 2019. Kits will be available in October of 2019. Questions about this application? [centralvalleypollinators@xerces.org](mailto:centralvalleypollinators@xerces.org).



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**Find your local RCD**



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Subject **Public Hearing on the 2019-2020 District Budget**  
From De Luz Community Services District <mail@deluzcsd.org>  
Sender De Luz Community Services District <cher@deluzcsd.ccsend.com>  
To <manager@teamrcd.org>  
Reply-To <mail@deluzcsd.org>  
Date 2019-04-13 01:02



# De Luz Community Services District

Public Hearing Notice

April 2019

## BUDGET REVIEW AND HEARING

On May 15, 2019 at 6:00 pm, during the Regular Board Meeting, the draft of the budget will be reviewed. On June 19, 2019 at 6:00 pm., at a Regular Meeting of the Board of Directors a Public Hearing is scheduled for final adoption of the budget. The official announcement of that hearing is enclosed with this newsletter. Your input is important; if you have specific or general comments about areas that need attention, please let us know by telephone, fax, or email. The entire process is open and public, and citizen input is vitally important.

### NOTICE OF HEARING

**NOTICE IS HEREBY GIVEN** that 6:00 p.m. on Wednesday June 19, 2019, at a Regular Meeting of the Board of Directors of the De Luz Community Services District, to be held at 41606 Date Street, Suite 205, Murrieta, California 92562, is the hour, day and place fixed for a Public Hearing upon adoption of an Ordinance setting forth the Fiscal Year 2019-2020 Special Tax for Sheriff Services, and Resolution adopting the annual Budget for the Fiscal Year 2019-2020 determining the estimated income and expense of the De Luz Community Services District in the 2019-2020 Fiscal Year.

### NOTICE OF HEARING

**NOTICE IS HEREBY GIVEN** that 6:00 p.m. on Wednesday June 19, 2019, at a Regular Meeting of the Board of Directors of the De Luz Community Services District, to be held at 41606 Date Street, Suite 205, Murrieta, California 92562, is the hour, day and place fixed for a Public Hearing upon the Written Report of the Board of Directors concerning the street work services to be performed in the District during the Fiscal Year 2019-2020, the services to be performed for each parcel, and the charges to each parcel owner for these services.

The Board of Directors at this Hearing will also consider the Ordinance prescribing rates and charges for services and facilities furnished pursuant to powers granted to the District under Government Code Section 61600(j) permitting the opening, widening, extending, straightening, surfacing, and maintenance, in whole or in part, of streets in the District; Section 61600(k) the construction and improvement of bridges, culverts, gutters, drains and works incidental, and determining the schedule and extent of the works to be performed by the District at this time.

Cher Ruzek, Assistant Secretary  
Board of Directors  
De Luz Community Services District  
April 12, 2019

## Quick Links...

[Our Website](#)

## Contact Information

phone: (951) 696-0060

[Join Our Mailing List!](#)

De Luz Community Services District, 41606 Date Street, Suite 205, Murrieta, CA 92562

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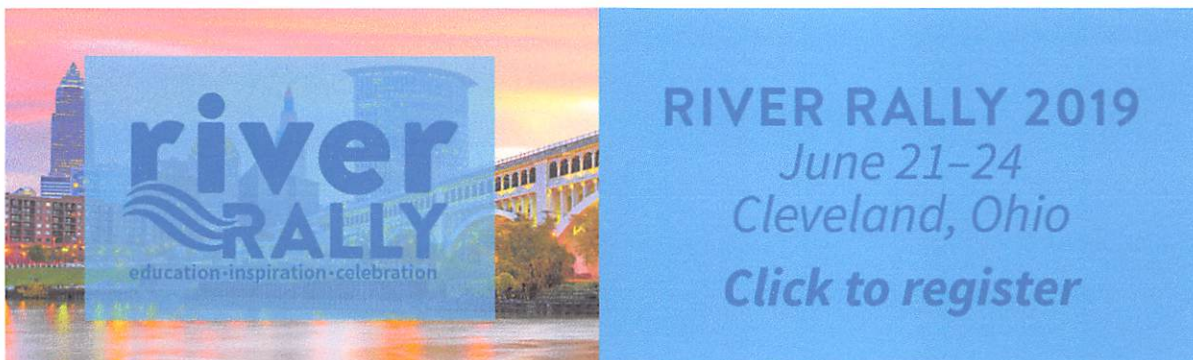
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Subject **Early Bird Pricing Ends in 15 Days**  
From Merix Gustin, River Network <riverrally@rivernetwork.org>  
To <manager@teamrcd.org>  
Date 2019-04-15 05:00



[View this email in your browser](#)



## Hurry! Best Prices End April 30th

Discounted early-bird rates are available now through April 30th, 2019. Register before then for the full conference or for individual days.

[SEE EARLY-BIRD DISCOUNT RATES](#)

Plus, **River Network paid members** enjoy an additional **25% OFF** early-bird prices. [Learn more and apply for membership.](#)

We look forward to seeing you at River Rally 2019!

–The River Network Team

Register Today

---

River Rally 2019 takes place along  
the banks of the Cuyahoga River





and marks the last time that river caught fire from unregulated pollution 50 years ago, a pivotal event that sparked the environmental movement that led to the establishment of the Clean Water Act. You'll leave inspired, informed, and empowered to build a more sustainable and equitable water future.

Check out the phenomenal line-up of [speakers](#) and [workshops](#) you won't want to miss.

---

## MEMBERS GET AN EXTRA 25% OFF REGISTRATION

**RIVER NETWORK PAID MEMBERS** enjoy 25% discount. [View paid member rates.](#)

Visit the River Rally website for more information.

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## IMPORTANT DATES



April 30th: Early Bird Registration Ends

June 21st –June 24th: River Rally 2019–see you in Cleveland!

## GET UPDATES

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Date 2019-04-15 08:09



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## Open Forum

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Apr 12, 2019 - Apr 14, 2019

### General Counsel Legal Services Interview Questions

1. [We recently advertised an RFP for Legal Counsel...](#) Kate Jesus

started 2 days ago, [Kate Jesus](#) (0 replies)

### RFP for Executive Search Firm

2. [Good Afternoon, Does anyone have a sample...](#) Jorian Reed

started 2 days ago, [Jorian Reed](#) (0 replies)

### RE: RFP for Video/Live streaming Board meetings

3. [Good morning, I am looking for a RFP for live...](#) Wendy Berry

started 2 days ago, [Wendy Berry](#) (0 replies)

### Accounting System

4. [Hi Kevin, we use Quickbooks Pro and our District...](#) Wendy Berry

5. [Everyone, thank you so much for the feedback! ...](#) Kevin Lee

started 4 days ago, [Kevin Lee](#) (2 replies)

[top](#)

[next](#)

1. General Counsel Legal Services Interview Questions

[Reply All](#)



Apr 12, 2019 2:48 PM  
[Kate Jesus](#)

We recently advertised an RFP for Legal Counsel and will be conducting interviews with the firms. Does anyone have sample interview questions or a scoring template?

-----  
Kate Jesus  
Admin Acct Assistant  
Calaveras Public Utility District  
San Andreas CA  
(209) 754-9442  
-----

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2. RFP for Executive Search Firm

Reply All



Apr 12, 2019 2:48 PM  
[Jorian Reed](#)

Good Afternoon,

Does anyone have a sample of an RFP used for an Executive Search firm you could share with me?

Thank You,

**Jorian Reed**

Director of Human Resources | Turlock Irrigation District | (o) 209-883-8252 | (c) 209-252-5213



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[previous](#) [next](#)

3. RE: RFP for Video/Live streaming Board meetings

Reply All



Apr 12, 2019 2:49 PM

[Wendy Berry](#)

Good morning, I am looking for a RFP for live streaming and archiving the video of our Board meetings. Any information would be helpful. Thank you in advance. Wendy

-----  
Wendy Berry, Secretary/Treasurer  
Santa Ynez Community Services District  
Santa Ynez  
805-688-3008  
[wendy@sycsd.com](mailto:wendy@sycsd.com)  
-----

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4.   Re: Accounting System

[Reply All](#)



Apr 12, 2019 10:26 AM

[Wendy Berry](#)

Hi Kevin, we use Quickbooks Pro and our District does sewer collection and street lights. We currently have 728 sewer customers but we put the fees on the property tax. We do payroll in house for 5 employees. Quickbooks gets the job done but other software would be better. I looked into Black Mountain software and it looked good. I am not familiar with Sage.

-----  
Wendy Berry, Secretary/Treasurer  
Santa Ynez Community Services District  
Santa Ynez  
805-688-3008  
[wendy@sycsd.com](mailto:wendy@sycsd.com)  
-----

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-----  
Original Message:  
Sent: 04-10-2019 07:55 PM  
From: Kevin Lee  
Subject: Accounting System

Hi everyone,

Wondering what kind of accounting system you use and why. Do you use Sage? QuickBooks? etc.  
How big is your organization?



Any help would be appreciated. Thanks!

---

Kevin Lee  
Interim Director  
Banning Library District  
Banning CA  
(951) 849-3192

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[top](#)

[previous](#)

5. Re: Accounting System

Reply All



Apr 12, 2019 2:49 PM

[Kevin Lee](#)

Everyone, thank you so much for the feedback!

--  
Sincerely,  
Kevin Lee

---

Kevin Lee, MMLIS  
Interim Director  
Banning Library District  
21 West Nicolet Street  
Banning, CA 92220  
951-849-3192

Currently reading: Books about Kaizen

Quote: "A library is the delivery room for the birth of ideas, a place where history comes to life." Norman Cousins

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-----Original Message-----

Hi Kevin, we use Quickbooks Pro and our District does sewer collection and street lights. We currently have 728 sewer customers but we put the fees on the property tax. We do payroll in house for 5 employees. Quickbooks gets the job done but other software would be better. I looked into Black Mountain software and it looked good. I am not familiar with Sage.

---

Wendy Berry, Secretary/Treasurer  
Santa Ynez Community Services District  
Santa Ynez  
805-688-3008  
wendy@sycsd.com

---

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# **ACTION ITEMS**

## **DISCUSSION CALENDAR**



# National Association of Conservation Districts

## CONSERVATION INVESTMENT

Customer #: 48237

Investment Date: April 1, 2019

Temecula-Elsinore-Anza-Murrieta RCD  
PO Box 2078  
Temecula, CA 92593-2078  
Phone: 909 - 677-9182  
Email: [manager@teamrcd.org](mailto:manager@teamrcd.org)  
URL: <http://www.teamrcd.org/>  
Facebook:  
Twitter  
Other:

Review your information!  
Submit updates online or with your renewal

### PLEASE RENEW YOUR MEMBERSHIP NOW!

*This is the third invoice for NACD's 2019 fiscal year which runs October 1, 2018 to September 30, 2019. We hope you continue to show your support for your National Association with a membership contribution. Complete the application form and send with payment to NACD headquarters.*

Ian Cunningham  
NACD Secretary/Treasurer

### Conservation Investment FY19 (check one)

<input type="checkbox"/> Platinum (\$3,001 +)	<input type="checkbox"/> Diamond (\$1,776 - \$3,000)	<input type="checkbox"/> Gold (\$775 - \$1,775)	<input type="checkbox"/> Silver (\$501 - \$774)	<input type="checkbox"/> Bronze (\$101 - \$500)	<input type="checkbox"/> Contributor (\$1 - \$100)
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### Payment

<input type="checkbox"/> Final Payment <input type="checkbox"/> Installment ____ of ____ Amount Paid: _____	<input type="checkbox"/> Check # _____ <input type="checkbox"/> Visa <input type="checkbox"/> MasterCard <input type="checkbox"/> Discover Card No. _____ Exp. Date _____ Name on Card _____ Signature _____
---	---

### STAY IN TOUCH!

*Please provide contact information for individuals you wish to grant access to the members only page.*

Name	Title	Email

### Mail check and form to:

NACD | 509 Capitol Court NE | Washington, DC 20002  
Fax: 202-547-6450 | Email: [membership@nacdnet.org](mailto:membership@nacdnet.org)



# OLD BUSINESS

**Report on website information and update. – Randy Feeney**

# NEW BUSINESS

## Preparer's Contact Information

Preparer Name Rose Corona

Phone Number 9092087848

E-mail Address [rose.corona@teamrcd.org](mailto:rose.corona@teamrcd.org)

"----- Employer Contribution: -----"

Applicable  
Defined  
Benefit  
Pension  
Formula

Retirement Plan:	Defined Benefit	Deferred Compensation/	
Employees' Share Paid by Employer	Plan: Employer's Share	Defined Contribution Plan	Health, Dental, Vision

[illegible]

Discussion and potential approval to nominate Associate Director Parkes to work with the Benton Channel Project Design in coordination with Fish and Wildlife for Pulte Homes endowment. –  
Rose Corona





August 21, 2018

Mr. Juan Romero

Fairway Estates

Professional Community Management

18660 Pearce Street, Ste 100

Riverside, CA 92505

Dear Juan,

First of all, allow me to apologize for you not having this information to you sooner. Apparently, it was all set to go but never got sent to you in April. We were going through a change of office managers and this task did not get completed. We actually had been waiting to here from you thinking it had already been sent! Again, my apologies.

Attached you will find the numbers and proposal for cleaning up the channel discussed at our original meeting. This price includes all tools, material, reports, staff time, mileage, Fish and Wildlife fees and the percentage we charge for administration and the use of our permit. This cost includes 2 days of non-native species removal and limbing of native horizontally growing vegetation up to 4 feet. The large palm at the top of the channel will be killed utilizing the "Drill & Kill" technique. All biomass to be hauled and disposed of by Fairway Estates under the supervision of TEAM RCD sub-contracted biologist. A 5 foot wide clearance will be conducted along the channel from the golf course to Cherrywood Drive.

Should you have any further questions, please feel free to contact me at 909-208-7848.

Sincerely,

A handwritten signature in black ink, appearing to read "Rose Corona". The signature is stylized with loops and flourishes.

President

TEAM RCD

P.O. Box 2078 ♦ Temecula, CA 92593-2078

Ph: 951-387-8992 ♦ [www.TEAMRCD.org](http://www.TEAMRCD.org)

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[illegible]

**TEMECULA ELSINORE ANZA MURRIETA  
RESOURCE CONSERVATION DISTRICT**

**AUDIT REPORT**

**For the Fiscal Year Ended  
June 30, 2018**

# TEMECULA ELSINORE ANZA MURRIETA RESOURCE CONSERVATION DISTRICT

For the Fiscal Year Ended June 30, 2018

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*Financial Section*

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## **INDEPENDENT AUDITORS' REPORT**

Board of Directors  
Temecula Elsinore Anza Murrieta Resource Conservation District  
Wildomar, California

We have audited the accompanying financial statements of the governmental activities and each major fund of Temecula Elsinore Anza Murrieta Resource Conservation District, as of and for the fiscal year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditors' Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Unmodified Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities and each major fund of the Temecula Elsinore Anza Murrieta Resource Conservation District as of June 30, 2018, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that management's discussion and analysis on pages 3 to 8, and budgetary comparison information on page 24, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historic context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a separate report dated \_\_\_\_\_, 2019, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Murrieta, California  
\_\_\_\_\_, 2019

**TEMECULA ELSINORE ANZA MURRIETA RESOURCE CONSERVATION DISTRICT**  
**Management's Discussion and Analysis (Unaudited)**  
**For the Fiscal Year Ended June 30, 2018**

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This discussion and analysis of Temecula Elsinore Anza Murrieta Resource Conservation District's financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2018. Please read it in conjunction with the District's financial statements, which immediately follow this section.

**FINANCIAL HIGHLIGHTS**

- The net position of the District increased by \$41,894, or 3.7% during the fiscal year.
- Governmental expenses were \$43,912. Program revenues were \$85,693.
- There were no additions to capital assets during the year, and there were no depreciation expenses.

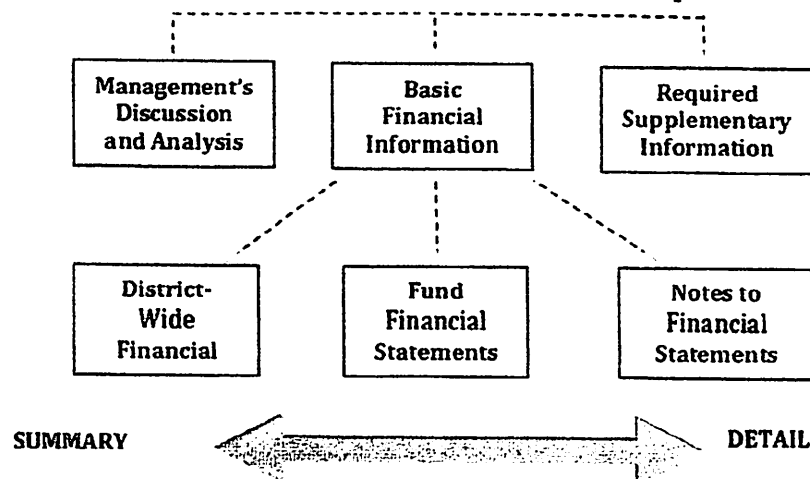
**OVERVIEW OF THE FINANCIAL STATEMENTS**

This annual report consists of three parts – management discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the District:

- The first two statements are *district-wide financial statements* that provide both short-term and long-term information about the District's overall financial status.
- The remaining statements are *fund financial statements* that focus on individual parts of the District, reporting the District's operations in more detail than the district-wide statements.
  - The *governmental funds* statements tell how basic services were financed in the short term as well as what remains for future spending.

The financial statements also include *notes* that explain some of the information in the statements and provide more detailed data. Figure A-1 shows how the various parts of this annual report are arranged and related to one another.

**Figure A-1. Organization of Temecula Elsinore Anza Murrieta Resource Conservation District's Annual Financial Report**



# TEMECULA ELSINORE ANZA MURRIETA RESOURCE CONSERVATION DISTRICT

## Management's Discussion and Analysis (Unaudited)

For the Fiscal Year Ended June 30, 2018

### OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

Figure A-2 summarizes the major features of the District's financial statements, including the portion of the District's activities they cover and the types of information they contain.

Figure A-2. Major Features of the District-Wide and Fund Financial Statements

Type of Statements	District-Wide	Governmental Funds
Scope	Entire district, except fiduciary activities	The activities of the district that are not proprietary or fiduciary
Required financial statements	<ul style="list-style-type: none"><li>• Statement of Net Assets</li><li>• Statement of Activities</li></ul>	<ul style="list-style-type: none"><li>• Balance Sheet</li><li>• Statement of Revenues, Expenditures &amp; Changes in Fund Balances</li></ul>
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter



**TEMECULA ELSINORE ANZA MURRIETA RESOURCE CONSERVATION DISTRICT**  
*Management's Discussion and Analysis (Unaudited)*  
*For the Fiscal Year Ended June 30, 2018*

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**OVERVIEW OF THE FINANCIAL STATEMENTS (continued)**

The remainder of this overview section of management's discussion and analysis highlights the structure and contents of each of the statements.

**District-Wide Statements**

The district-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the District's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two district-wide statements report the District's net position and how it has changed. Net position – the difference between the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources – is one way to measure the District's financial health or position.

- Over time increases and decreases in the District's net position are an indicator of whether its financial position is improving or deteriorating.
- To assess the overall health of the District, you need to consider additional nonfinancial factors, such as the amount of building construction in the area, and the political climate affecting conservation.
- In the district-wide financial statements, the District's activities are categorized as *Governmental Activities*. Most of the District's basic services are included here, such as mitigation, public outreach and partnering with similar groups and agencies seeking to protect local watersheds.

**Fund Financial Statements**

The fund financial statements provide more detailed information about the District's most significant funds – not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs. Some funds are required by State law and by bond covenants.

The District has two funds, the General Fund and Permanent Fund.

**TEMECULA ELSINORE ANZA MURRIETA RESOURCE CONSERVATION DISTRICT**  
*Management's Discussion and Analysis (Unaudited)*  
*For the Fiscal Year Ended June 30, 2018*

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**ORGANIZATION STRUCTURE**

The District was formed in 1949 under Public Resource Code Section 9074-9801 of the State of California. The District's mission is to promote conservation practices of natural resources, opportunities for public education and participation, and a sustainable quality of life for communities within the District. The District's territory includes 505,000 acres, or approximately 789 square miles, extending south from Scott Road in Menifee to the San Diego County line, and from the east of Anza west to the Orange County line. It also includes the loop around the north of Lake Elsinore. The District accepts many forms of mitigation to allow projects to run smoothly through the permitting process and promote a healthy environment for the respective communities.

<b>Board of Directors</b>	
Rose Corona	President
David Kuhlman	Vice President
Stacy Kuhns	Secretary/Treasurer
Michael W. Newcomb	Director
Judy Guglielmana	Director
Randy Feeney	Associate Director
Rick Neugebauer	Associate Director

**TEMECULA ELSINORE ANZA MURRIETA RESOURCE CONSERVATION DISTRICT**  
**Management's Discussion and Analysis (Unaudited)**  
**For the Fiscal Year Ended June 30, 2018**

**FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE**

**Net Position.** The District's combined net position was higher on June 30, 2018, than it was the year before – increasing to \$1.17 million. (See Table A-1).

**Table A-1**

	<b>Governmental Activities</b>		<b>Variance</b>
	<b>2017</b>	<b>2018</b>	<b>Increase</b>
			<b>(Decrease)</b>
Current and other assets	\$ 390,478	\$ 426,686	\$ 36,208
Capital assets	747,750	747,750	-
<b>Total assets</b>	<b>1,138,228</b>	<b>1,174,436</b>	<b>36,208</b>
<b>Total liabilities</b>	<b>6,856</b>	<b>1,170</b>	<b>(5,686)</b>
<b>Net position</b>			
Net investment in capital assets	747,750	747,750	-
Restricted	296,375	296,459	84
Unrestricted	87,247	129,057	41,810
<b>Total net position</b>	<b>\$ 1,131,372</b>	<b>\$ 1,173,266</b>	<b>\$ 41,894</b>

**Changes in net position, governmental activities.** The District's total revenues increased 37.5% to \$89,998 (See Table A-2). The increase is primarily due to an increase in cropswap and Western Pond Turtle activity.

The total cost of all programs and services increased 22.4% to \$48,104. The increase is due to program costs due to increased activity in cropswap and Western Pond Turtle activity.

**Table A-2**

	<b>Governmental Activities</b>		<b>Variance</b>
	<b>2017</b>	<b>2018</b>	<b>Increase</b>
			<b>(Decrease)</b>
<b>Revenues</b>			
Program Revenues:			
SAWA stipends	\$ 21,532	\$ 23,168	\$ 1,636
Water audits	15,500	14,500	(1,000)
Cropswap	8,840	27,850	19,010
Western pond turtle survey income	5,407	15,779	10,372
Other program revenues	687	4,396	3,709
General Revenues:			
Interest income	4,305	4,305	-
<b>Total Revenues</b>	<b>56,271</b>	<b>89,998</b>	<b>33,727</b>
<b>Expenses</b>			
Administrative expenses	6,681	6,770	89
Program expenses	26,736	37,142	10,406
Unrealized loss on investments	3,903	4,192	289
<b>Total Expenses</b>	<b>37,320</b>	<b>48,104</b>	<b>10,784</b>
<b>Net Increase (Decrease)</b>	<b>\$ 18,951</b>	<b>\$ 41,894</b>	<b>\$ 22,943</b>
<b>Total net position</b>	<b>\$ 1,131,372</b>	<b>\$ 1,173,266</b>	

**TEMECULA ELSINORE ANZA MURRIETA RESOURCE CONSERVATION DISTRICT**  
*Management's Discussion and Analysis (Unaudited)*  
*For the Fiscal Year Ended June 30, 2018*

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**FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (continued)**

**General Fund Budgetary Highlights**

While the District's adopted and final budget for the General Fund anticipated revenues would exceed expenditures by \$42,782, the actual results for the year show that revenues exceeded expenditures by \$41,809. Actual revenues were \$17,340 more than budgeted, but expenditures were \$18,313 more than planned.

**CAPITAL ASSETS**

By the end of 2017-18 the District had invested \$747,750 in capital assets, net of accumulated depreciation. (More detailed information about capital assets can be found in Note 5 to the financial statements). Capital assets are fully depreciated and there was no depreciation expense for the year.

**FACTORS BEARING ON THE DISTRICT'S FUTURE**

The District will continue to work with the communities of Lake Elsinore, Wildomar, Murrieta, Temecula, and Anza by providing education and mitigation services, protection of resources and the watershed through building stronger partnerships within the District's boundaries.

The District anticipates future revenue streams in partnership with the Santa Ana Watershed Association (SAWA), state grants and by accepting and monitoring new easements.

This and other factors were considered in preparing the Temecula Elsinore Anza Murrieta Resource Conservation District budget for the 2018-19 fiscal year.

**CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact Rose Corona at [Rose.Corona@teamrcd.org](mailto:Rose.Corona@teamrcd.org).



**TEMECULA ELSINORE ANZA MURRIETA RESOURCE CONSERVATION DISTRICT**  
**Statement of Net Position**  
**June 30, 2018**

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	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash	\$ 213,486
Investments	198,064
Accounts receivable	15,136
Capital assets:	
Non-depreciable assets	747,750
Total assets	<u>1,174,436</u>
<b>LIABILITIES</b>	
Accounts payable	1,170
Total liabilities	<u>1,170</u>
<b>NET POSITION</b>	
Net investment in capital assets	747,750
Restricted for:	
Mitigation projects:	
Expendable	96,459
Non-expendable	200,000
Unrestricted	129,057
Total net position	<u>\$ 1,173,266</u>

**TEMECULA ELSINORE ANZA MURRIETA RESOURCE CONSERVATION DISTRICT**  
**Statement of Activities**  
**For the Fiscal Year Ended June 30, 2018**

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	<b>Governmental Activities</b>
<b>Expenses:</b>	
Administrative	\$ 6,770
Program expense	37,142
	<hr/>
Total program expenses	43,912
	<hr/>
<b>Program revenues:</b>	
SAWA stipend income	23,168
Western turtle pond income	15,779
CropSwap income	27,850
Water audit income	14,500
Other program revenues	4,396
	<hr/>
Total program revenues	85,693
	<hr/>
Net program income (expenses)	41,781
	<hr/>
<b>General revenues and expenses:</b>	
Interest income	4,305
Unrealized loss on investments	(4,192)
	<hr/>
Total general revenues and expenses	113
	<hr/>
Change in Net Position	41,894
	<hr/>
Net Position, Beginning of Year	1,131,372
	<hr/>
Net Position, End of Year	\$ 1,173,266
	<hr/>

*The notes to financial statements are an integral part of this statement.*

**TEMECULA ELSINORE ANZA MURRIETA RESOURCE CONSERVATION DISTRICT**  
**Balance Sheet**  
**June 30, 2018**

	<u>General Fund</u>	<u>Permanent Fund</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>			
Cash	\$ 213,486	\$ -	\$ 213,486
Investments	-	198,064	198,064
Accounts receivable	15,136	-	15,136
Total assets	<u>\$ 228,622</u>	<u>\$ 198,064</u>	<u>\$ 426,686</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 1,170	\$ -	\$ 1,170
Total liabilities	<u>1,170</u>	<u>-</u>	<u>1,170</u>
<b>FUND BALANCE</b>			
Nonspendable	-	200,000	200,000
Restricted for:			
Mitigation projects:			
Expendable	96,459	(1,936)	94,523
Unrestricted	130,993	-	130,993
Total fund balance	<u>227,452</u>	<u>198,064</u>	<u>425,516</u>
Total Liabilities and Fund Balance	<u>\$ 228,622</u>	<u>\$ 198,064</u>	<u>\$ 426,686</u>

*The notes to financial statements are an integral part of this statement.*

**TEMECULA ELSINORE ANZA MURRIETA RESOURCE CONSERVATION DISTRICT**  
*Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes  
in Fund Balance to the Government-Wide Statement of Activities and Changes in Net Position  
For the Fiscal Year Ended June 30, 2018*

---

*There were no differences between the total net change in fund balances-governmental funds and the  
change in net position of governmental activities.*

**MECULA ELSINORE ANZA MURRIETA RESOURCE CONSERVATION DISTRICT**  
**Notes to Financial Statements**  
**June 30, 2018**

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transactions in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The following is a summary of the more significant policies:

**A. Reporting Entity**

A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments, and agencies that are not legally separate from the District. For Temecula Elsinore Anza Murrieta Resource Conservation District, this includes the General and Permanent Funds.

Component units are legally separate organizations for which the District is financially accountable. Component units may also include organizations that are fiscally dependent on the District, in that the District approves their budget, the issuance of their debt or the levying of their taxes. In addition, component units are other legally separate organizations for which the District is not financially accountable but the nature and significance of the organization's relationship with the District is such that exclusion would cause the District's financial statements to be misleading or incomplete.

The District has identified no organizations that are required to be reported as component units.

**B. Basis of Presentation, Basis of Accounting**

**1. Basis of Presentation**

**Government-Wide Financial Statements**

The statement of net position and the statement of activities display information about the primary government (the District). These statements include the financial activities of the overall government. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through developer fees.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues.

**Fund Financial Statements**

The fund financial statements provide information about the District's funds. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column.



**TEMECULA ELSINORE ANZA MURRIETA RESOURCE CONSERVATION DISTRICT**  
*Notes to Financial Statements*  
**June 30, 2018**

**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (continued)**

**B. Basis of Presentation, Basis of Accounting (continued)**

**1. Basis of Presentation (continued)**

**Fund Financial Statements (continued)**

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities. The District does not operate any proprietary funds.

**Governmental Funds**

The District maintains the following major governmental funds:

**General Fund:** This fund is used to account for and report all financial resources not accounted for and reported in another fund.

**Permanent Fund:** This fund is used to account for principal and interest related to endowments paid to the District as part of easement agreements.

**2. Measurement Focus, Basis of Accounting**

**Government-Wide Financial Statements**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

**Governmental Fund Financial Statements**

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Expenditures are recorded when the related fund liability is incurred. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and financing from capital leases are reported as other financing sources.

**3. Revenues - Exchange and Non-Exchange Transactions**

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year. Generally, available is defined as collectible within 60 days.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose requirements. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

# TEMECULA ELSINORE ANZA MURRIETA RESOURCE CONSERVATION DISTRICT

## Notes to Financial Statements

June 30, 2018

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### NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (continued)

#### C. Budgetary Data

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all government funds. By state law, the District's governing board must adopt a tentative budget no later than July 1 and adopt a final budget no later than October 1. A public hearing must be conducted to receive comments prior to adoption.

The District annually adopts a budget based on estimated revenues, estimated operation expenses, and capital expenditure requirements. The District's policy is to prepare its budgets on the modified accrual basis of accounting, which recognizes revenues when they are accrued, and expenses and capital assets are recorded as expenditures, and depreciation is not recorded.

#### D. Encumbrances

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated as of June 30.

#### E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position

##### 1. Cash

The District's cash consists of cash on hand, demand deposits and short-term investments with original maturities of less than 90 days from the date of acquisition.

##### 2. Investments

Investments consist of certificates of deposits with average maturity date of 90 days or more from the date of acquisition.

##### 3. Accounts Receivable

Accounts receivables represent amounts due to the District as of fiscal year end from conservation services rendered and interest.

##### 4. Prepaids

Prepaid expenses arise when the District has paid for an expense, but the corresponding goods or services have not been received at the end of the fiscal year.

##### 5. Capital Assets

The accounting and reporting treatment applied to the capital assets associated with a fund is determined by its measurement focus. Capital assets are reported in the government-wide statement of net assets, but are not reported in the fund financial statements.

Capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their estimated fair market values as of the date received. The District does not currently define a threshold for capital assets. However, these assets are estimated to have an initial, individual cost of more than \$500 and an estimated useful life in excess of two years. Capital assets are depreciated during the expected life of the asset on the straight-line method. The District does not own any infrastructure as defined in GASB No. 34. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized.

**TEMECULA ELSINORE ANZA MURRIETA RESOURCE CONSERVATION DISTRICT**

*Notes to Financial Statements*

*June 30, 2018*

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**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (continued)**

**E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)**

**5. Capital Assets (continued)**

All reported capital assets, except for land and construction in progress, are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method.

As of June 30, 2018, the Organization has no depreciable assets.

**6. Unavailable Revenue**

Unavailable revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the District prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for unavailable revenue is removed from the combined balance sheet and revenue is recognized.

**7. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has no items that qualify for reporting in this category.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. The District has no items that are reported as deferred inflows of resources.

**8. Fund Balance Reserves and Designations**

Fund balance reporting for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Some governments may not have policies or procedures that are comparable to those policies that underlie these fund balance classifications and therefore would not report amounts in all possible fund balance classifications.

**Nonspendable:** The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example, revolving cash, inventories, and prepaid amounts.

# TEMECULA ELSINORE ANZA MURRIETA RESOURCE CONSERVATION DISTRICT

## Notes to Financial Statements

June 30, 2018

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### NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (continued)

#### E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

##### 8. Fund Balance Reserves and Designations (continued)

**Restricted:** Fund balances should be reported as restricted when constraints placed on the use of resources are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

**Committed:** Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority should be reported as committed fund balance. Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.

**Assigned:** Amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed, should be reported as assigned fund balance.

**Unassigned:** Unassigned fund balance is the residual classification for the General Fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

##### 9. Net Position

Net position is classified into three components: net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

- **Net investment in capital assets** - This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.
- **Restricted** - This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- **Unrestricted net position** - This component of net position consists of net position that does not meet the definition of "net investment in capital assets" or "restricted".

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

# TEMECULA ELSINORE ANZA MURRIETA RESOURCE CONSERVATION DISTRICT

## Notes to Financial Statements

June 30, 2018

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### NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (continued)

#### F. Use of Estimates

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

### NOTE 2 - CASH AND INVESTMENTS

Cash and investments at June 30, 2018, are reported at fair value and consisted of the following:

Cash - Deposits with financial institutions	\$	213,486
Investments - Certificates of deposit		198,064
	\$	<u>411,550</u>

#### Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. Cash balances held in banks are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC) and are collateralized by the respective financial institutions. In addition, the California Government Code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit).

The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. Cash balances in banks as of June 30, 2018, are fully insured by the Federal Depository Insurance Corporation.

#### Cash and Investments

Cash and investments are reported at fair market value. The District considers certificates of deposit with a maturity date of 90 days or longer to be investments.

#### Authorized Investments

The investment policy adopted by the District is summarized as follows: "The District shall invest public funds in a manner which will safeguard principal, meet liquidity and achieve return on investments as referenced in government code section 53600.5."

**TEMECULA ELSINORE ANZA MURRIETA RESOURCE CONSERVATION DISTRICT****Notes to Financial Statements****June 30, 2018****NOTE 2 - CASH AND INVESTMENTS (continued)****Authorized Investments (continued)**

All investments of the District shall conform to the requirements of applicable law and policy, whichever is more restrictive. The District is authorized to invest in the following:

<u>Permitted Investment/Deposits</u>	<u>Limit</u>	<u>Maximum Maturity/Duration</u>
U.S. Government Securities & Agencies	Unlimited	5 years
Federal Agency Sponsored Obligations	Unlimited	5 years
Register State Treasury Notes/Bonds	Unlimited	5 years
Certificates of Deposit	Unlimited	5 years
Negotiable Certificates of Deposit	30%	5 years
Bankers Acceptances	30%	180 days
Prime Commercial Paper	25%	270 days
Local Agency Investment Fund	50 mm	5 years
Repurchase Agreements	20%	1 year
Reverse Repurchase Agreements	20%	92 days
Designated Mutual Funds	20%	N/A
Medium Term Notes	30%	5 years
California Asset Management Program	Unlimited	N/A
Mortgage-Backed Securities	20%	5 years
County Pooled Funds	Unlimited	N/A

**Disclosures Relating to Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the District manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flows and liquidity needed for operations.

Maturities of investments as of June 30, 2018, are as follows:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturity in Years</u>	
		<u>Less than 1</u>	<u>1-5</u>
Certificates of Deposit	<u>\$ 198,064</u>	<u>\$ -</u>	<u>\$ 198,064</u>

**NOTE 3 - ACCOUNTS RECEIVABLE**

Accounts receivable as of June 30, 2018, consisted of \$10,276 due from the Bear Creek Association, \$2,900 due from Rancho California Water District, and \$1,960 due from Santa Ana Watershed Association.

**TEMECULA ELSINORE ANZA MURRIETA RESOURCE CONSERVATION DISTRICT**  
**Notes to Financial Statements**  
**June 30, 2018**

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**NOTE 4 – INTERFUND TRANSFERS**

The District transferred interest of \$4,276 from the Permanent Fund to the General Fund during the fiscal year.

**NOTE 5 – CAPITAL ASSETS AND DEPRECIATION**

Capital assets activity for the year ended June 30, 2018, is shown below:

	Balance, July 1, 2016	Additions	Retirements	Balance, June 30, 2017
Capital assets not being depreciated:				
Land	\$ 475,000	\$ -	\$ -	\$ 475,000
Greer Ranch easement	110,000	-	-	110,000
Adeline Farms/Benson Channel easement	162,750	-	-	162,750
Total capital assets not being depreciated	747,750	-	-	747,750
Governmental activity capital assets	\$ 747,750	\$ -	\$ -	\$ 747,750

**Easements**

***Greer Ranch Community***

In March of 2009, the District executed an agreement with Lennar Greer Ranch Venture, LLC, granting a conservation easement, in perpetuity, over property known as "Greer Ranch Community". The purpose of the Conservation Easement is to ensure the property will be preserved in a natural condition, in perpetuity, for gnatcatcher, vireo and other wildlife conservation, and to prevent, subject to the duties and rights retained by Grantor, any other use of the property that will impair or interfere with the conservation values of the property. The District is responsible for monitoring for compliance with this conservation easement and in perpetuity, ongoing, long-term maintenance and management of the property.

***Adeline Farms/Benson Channel***

In 2007, the District executed an agreement with Shea Homes Limited Partnership granting a conservation easement over property known as "Adeline Farms". The purpose is to ensure the property will be retained in a natural condition and to prevent any use of the property that will impair or interfere with the conservation values of the property. In 2018, the easement name was changed to "Benson Channel".

**NOTE 6 – CASH RESTRICTED FOR SPECIFIC PROGRAMS**

The District accepted funds from a series of private development projects in the Murrieta and Temecula areas, which need offsite mitigation credit for permanent impacts to U.S. wildlife, open spaces, and watershed lands that is deemed appropriate and acceptable by the resource and regulatory agencies of \$96,459 as of June 30, 2018.

The District accepted endowment funds from Lennar Greer Ranch, LLC, a land developer, which will be used to maintain the Greer Ranch Conservation Easement associated with approximately 250 acres at Lennar's Greer Ranch residential community in the City of Murrieta, California in the amount of \$125,000.



**TEMECULA ELSINORE ANZA MURRIETA RESOURCE CONSERVATION DISTRICT**

*Notes to Financial Statements*

*June 30, 2018*

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**NOTE 6 - CASH RESTRICTED FOR SPECIFIC PROGRAMS (continued)**

The District accepted endowment funds from Shea Homes, a land developer, of which the income will be used, to maintain a conservation easement on the property marketed as "Adeline's Farm/Benson Channel", in the vicinity of Washington Street and Benton Road, just west of Lake Skinner, in the French Valley area, in the amount of \$75,000.

**NOTE 7 - RISK MANAGEMENT**

The District is insured under a plan managed by the Special District Risk Management Authority for commercial general liability in the amount of \$2,500,000.

**NOTE 8 - SUBSEQUENT EVENTS**

The District has evaluated subsequent events through \_\_\_\_\_, 2019, the date which the financial statements were available to be issued.

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*Required Supplementary Information*

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**TEMECULA ELSINORE ANZA MURRIETA RESOURCE CONSERVATION DISTRICT**  
**Budgetary Comparison Schedule - General Fund**  
**For the Fiscal Year Ended June 30, 2018**

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>REVENUES</b>			
SAWA stipend income	\$ 21,000	23,168	\$ 2,168
Water audit income	15,500	14,500	(1,000)
Investment income	2,225	29	(2,196)
CropSwap income	9,250	27,850	18,600
Western pond turtle survey income	5,407	15,779	10,372
Grant revenue	15,000	-	(15,000)
Other program revenues	-	4,396	4,396
<b>Total Revenues</b>	<b>68,382</b>	<b>85,722</b>	<b>17,340</b>
<b>EXPENDITURES</b>			
<b>Current:</b>			
<b>Administrative</b>			
Accounting	150	264	(114)
Audit	1,800	1,500	300
Membership dues	500	789	(289)
Other	-	61	(61)
Postage	-	93	(93)
Printing	-	48	(48)
Insurance	1,300	1,248	52
Website	1,000	900	100
Transcription	600	483	117
Office Supplies	-	1,385	(1,385)
<b>Operational</b>			
<b>Contract services:</b>			
Water audit expenses	7,500	5,825	1,675
Consulting	750	5,544	(4,794)
CropSwap management	8,000	10,930	(2,930)
Western pond turtle management	-	11,361	(11,361)
Biological Monitoring	4,000	3,482	518
<b>Total Expenditures</b>	<b>25,600</b>	<b>43,913</b>	<b>(18,313)</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>42,782</b>	<b>41,809</b>	<b>(973)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Interfund transfers	-	4,276	4,276
<b>Total Other Financing Sources and Uses</b>	<b>-</b>	<b>4,276</b>	<b>4,276</b>
<b>Net Change in Fund Balances</b>	<b>42,782</b>	<b>46,085</b>	<b>3,303</b>
<b>Fund Balances, beginning of year</b>	<b>168,663</b>	<b>181,367</b>	<b>12,704</b>
<b>Fund Balances, end of year</b>	<b>\$ 211,445</b>	<b>\$ 227,452</b>	<b>\$ 16,007</b>

See accompanying note to supplementary information.

# TEMECULA ELSINORE ANZA MURRIETA RESOURCE CONSERVATION DISTRICT

## Notes to the Required Supplementary Information

For the Fiscal Year Ended June 30, 2018

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### NOTE 1 - PURPOSE OF SCHEDULES

#### Budgetary Comparison Schedule

This schedule is required by GASB Statement No. 34 as required supplementary information (RSI) for the General Fund and for each major special revenue fund that has a legally adopted annual budget. The budgetary comparison schedule presents both (a) the original and (b) the final appropriated budgets for the reporting period as well as (c) actual inflows, outflows, and balances, stated on the District's budgetary basis. A separate column to report the variance between the final budget and actual amounts is also presented, although not required.

### NOTE 2 - EXCESS OF EXPENDITURES OVER APPROPRIATIONS

At June 30, 2018, the District incurred excess expenditures over appropriations in the individual major fund presented in the Budgetary Comparison Schedule, as follows:

Administrative		
Office supplies	\$	1,385
Membership dues		289
Accounting		114
Postage		93
Other		61
Printing		48
Operational		
Contract services:		
Western pond turtle management		11,361
Consulting		4,794
CropSwap management		2,930

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*Other Independent Auditors' Reports*

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN  
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS**

Board of Directors  
Temecula Elsinore Anza Murrieta Resource Conservation District  
Wildomar, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Temecula Elsinore Anza Murrieta Resource Conservation District as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise Temecula Elsinore Anza Murrieta Resource Conservation District's basic financial statements, and have issued our report thereon dated \_\_\_\_\_, 2019.

**Internal Control Over Financial Reporting**

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

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Temecula Elsinore Anza Murrieta Resource Conservation District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

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

Murrieta, California  
\_\_\_\_\_, 2019



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## *Findings and Responses*

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**TEMECULA ELSINORE ANZA MURRIETA RESOURCE CONSERVATION DISTRICT**

***Schedule of Audit Findings and Responses***

***For the Fiscal Year Ended June 30, 2018***

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**SECTION I - FINANCIAL STATEMENT FINDINGS**

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance related to the financial statements that are required to be reported in accordance with *Government Auditing Standards*.

***There were no financial statement findings in 2017-18.***

**TEMECULA ELSINORE ANZA MURRIETA RESOURCE CONSERVATION DISTRICT**  
*Summary Schedule of Prior Audit Findings*  
*For the Fiscal Year Ended June 30, 2018*

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*There were no findings in 2016-17.*



# FUTURE BUSINESS

