



Cabazon Water District
14618 Broadway Street • P.O. Box 297
Cabazon, California 92230

FINANCE & AUDIT COMMITTEE MEETING

AGENDA

Meeting Location:

Cabazon Water District Office
14618 Broadway Street
Cabazon, California 92230

Teleconference:

Dial-in #: 978-990-5321
Access Code: 117188

Meeting Date:

Tuesday, November 16, 2021 – 5:00 PM

CALL TO ORDER,
PLEDGE OF ALLEGIANCE,
ROLL CALL
FINANCE & AUDIT COMMITTEE

1. Discussion: Finance & Audit Committee Report
 - Balance Sheet
 - Profit and Loss Budget Comparison
2. Finance & Audit Committee District Payables Review and Approval/Signing

PUBLIC COMMENT

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

ADJOURNMENT

ADA Compliance Issues

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



Cabazon Water District
14618 Broadway Street • P.O. Box 297
Cabazon, California 92230

REGULAR BOARD MEETING

AMENDED AGENDA

Meeting Location:
Cabazon Water District Office
14618 Broadway Street
Cabazon, California 92230

Teleconference:
Dial-in #: 978-990-5321
Access Code: 117188
Email: info@cabazonwater.org

Meeting Date:
Tuesday, November 16, 2021 – 6:00 PM

CALL TO ORDER

PLEDGE OF ALLEGIANCE

REMEMBRANCE OF OUR SERVICE MEN AND WOMEN

ROLL CALL

CONSENT CALENDAR

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

1. Approval of:

- a. Finance and Audit Committee Meeting Minutes and Warrants of October 19, 2021
- b. Regular Board Meeting Minutes and Warrants of October 19, 2021

2. Warrants – None

3. Awards of Contracts – None

UPDATES

- 1. Update: San Geronio Pass Regional Water Alliance Update (by Director Morris)**

2. Update: Manager's Operations Report (by GM Louie)

NEW BUSINESS

1. Discussion/Action: Audited Financial Statements for FY 20/21 as presented by Fedak & Brown LLP (by Andy Beck, Fedak & Brown)
2. Discussion/Action: DWR IRWM Implementation Grant - Subgrantee Agreement (by GM Louie, Steve Anderson of BBK, and others)
3. Discussion/Action: Recommendations to fill the vacant Full-Term seat on the Board of Directors (by the Board)
4. Discussion/Action: Resolution 04-2021 – Resolution for virtual meetings under AB 361 (By the Board)
5. Discussion: LAIF Account return update (by Director Wargo)

OLD BUSINESS

1. Discussion/Action: Lamas – Ana Maria St. – Water Bill Concern (by Lamas and the Board)
2. Discussion/Action: Oshideri – Broadway St. – Prior water bill concern (from 2019)

CLOSED SESSION

1. Discussion/Action: Conference with Labor Negotiators (Pursuant to Government Code section 54957.6)
Agency Designated Representative General Manager
Labor Association: SEIU Local 721

OPEN SESSION

PUBLIC COMMENTS

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GENERAL MANAGER/BOARD COMMENTS

1. Future Agenda Items

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

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

2. Management Comments

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

3. Board Member Comments

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

MISCELLANEOUS

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

- a. Finance & Audit Workshop – Tuesday – December 21, 2021, 5:00 pm
- b. Regular Board Meeting – Tuesday – December 21, 2021, 6:00 pm
- c. Personnel Committee – None
- d. San Gorgonio Pass Regional Water Alliance–Meeting–Wednesday, January 26, 2022, 5:00 pm

ADJOURNMENT

ADA Compliance Issues

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Cabazon Water District
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FINANCE & AUDIT COMMITTEE MEETING

MINUTES

Meeting Location:
Cabazon Water District Office
14618 Broadway Street
Cabazon, California 92230

Teleconference:
Dial-in #: 978-990-5321
Access Code: 117188

Meeting Date:
Tuesday, October 19, 2021 – 5:00 PM

CALL TO ORDER
PLEDGE OF ALLEGIANCE
ROLL CALL

Director Wargo - Present
Director Sanderson - Present

Calvin Louie, General Manager - Absent
Evelyn Aguilar, Board Secretary - Present

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

FINANCE & AUDIT COMMITTEE

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

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

Main Reports:

- Balance Sheet – depicts what the District owns and what the District owes.
- Profit & Loss – shows monthly revenue and expenses.

- o Profit & Loss Budget Performance – shows how the District is performing against the budget, and the condition of the District fiscal year to date.

Balance Sheet:

The District's combined Cash with Chase and LAIF balance was \$1,076,249 at month end. The District's total liabilities were approximately \$860,926 at month end.

Director Wargo inquired about the LAIF account, and asked if there could be an item on the November regular Board meeting displaying the decrease in returns vs. previous years.

Profit and Loss: - Year to date is 25% of the year

- 8. Fire Flow Income: This account is for fire flow test fees relating to new development. This account is not budgeted due to unpredictable activity.
- 13. Basic Facilities Fee: These are fees charged for new service connections, meter installations & upgrades. These revenues are budgeted conservatively due to their unpredictable nature. YTD activity consists of (2) 3/4" meter installations in July and one during August.
- 17. Property Taxes: This account includes Ad Valorem tax revenues apportioned by Riverside County. Property Tax receipts are mainly received after December 10th and May 10th when property tax payments are due to the County of Riverside Tax Collector's Office.
- 32. Field Workers: This account includes the amount of wages attributable to field workers. YTD is currently at 20% of budget.
- 34. Workers Compensation: The district makes worker's compensation installment payments in the first part of the fiscal year. YTD is currently at 49% of budget due to timing of installment payments.
- 49. Facilities, Wells, T&D – Other: This account includes the generator service contract expenses, site landscaping & maintenance, chlorinators, and SCADA. YTD is currently at 38% of budget due to a \$2.5K pump-chlorinator purchase in September.
- 54. Telephone: This account includes the expenses for the landline at District office and the emergency line answering service. YTD is currently at 34% of budget due to a Mitel phone upgrade in September.
- 59. Supplies & Equipment: This account includes the supply & equipment purchases for the District office. YTD is currently at 12% of budget.
- 60. Copier Lease & Printing Supplies: This account includes the copier lease expense & supply purchases relating to printing. YTD currently at 31% of budget due to higher colored copy services in August.
- 64. Computer Services: This account includes monthly IT support. YTD is currently at 16% of budget.
- 71. Temporary Labor: This account includes the costs for temporary labor.
- 80. Other Fees/SWRCB: This account includes annual LAFCO fees, State Water Resource Control Board fees, and other various county fees. YTD is currently at 50% of budget due to timing of annual payments.
- 86. Tractor Expenses: This account includes tractor repair & maintenance expense. YTD is currently at 87% of budget due to \$1.2K charges for backhoe maintenance performed in July and \$1.6K for hydraulic line repairs in September.
- 94. DHPO Interest Expense: This account includes the interest expense on the DHPO loan. YTD is currently at 56% of budget due to timing of interest payments.
- 98. Total Expenses: Summarizes total District expenses.

As of September 30th, the fiscal year-to-date net income is \$154,183.

PUBLIC COMMENT

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ADJOURNMENT

Motion to adjourn at 5:11 PM made by Director Wargo and 2nd by Director Sanderson.

Director Wargo – Aye
Director Sanderson - Aye

Meeting adjourned at 5:11 PM on Tuesday, October 19, 2021

Robert Lynk, Board Chair
Board of Directors
Cabazon Water District

Evelyn Aguilar, Secretary
Board of Directors
Cabazon Water District

ADA Compliance Issues

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14618 Broadway Street • P.O. Box 297
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REGULAR BOARD MEETING

MINUTES

Meeting Location:
14618 Broadway St.
Cabazon, CA 92230

Teleconference:
Dial-in #: 978-990-5321
Access Code: 117188
Email: info@cabazonwater.org

Meeting Date:
Tuesday, October 19, 2021 – 6:00 PM

CALL TO ORDER at 5:57 PM

PLEDGE OF ALLEGIANCE

REMEMBRANCE OF OUR SERVICE MEN AND WOMEN

ROLL CALL

Director Martin Sanderson – Absent for roll call. Joined at 5:59 PM

Director Diana Morris - Absent for roll call. Joined at 6:01 PM

Director Terry Tincher - Present

Director Sarah Wargo - Present

Director Robert Lynk - Present

Calvin Louie, General Manager - Present

Evelyn Aguilar, Board Secretary - Present

Note: This meeting was recorded by the District

CONSENT CALENDAR

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

1. Approval of:
 - a. Finance and Audit Committee Meeting Minutes and Warrants of September 21, 2021
 - b. Regular Board Meeting Minutes and Warrants of September 21, 2021

Motion to approve following consent calendar item(s) (a.) Finance and Audit Committee Meeting Minutes of September 21, 2021, and (b.) Regular Board Meeting Minutes of September 21, 2021 made by Director Wargo and 2nd by Director Tincher.

Director Sanderson - Aye
Director Morris – Absent for vote
Director Tincher - Aye
Director Wargo - Aye
Director Lynk - Aye

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

UPDATES

1. Update: San Gorgonio Pass Regional Water Alliance Update
(Director Morris)
 - There was no meeting in September.
2. Update: Manager's Operations Report (by GM Louie)
 - There was a water emergency during business hours.
 - Governor Newsom extended the bill preventing the shut-off of water due to non-payment to December 31, 2021. This was extended from the previous date of September 30, 2021.
 - 2 projects on Date and Sunrise took longer than planned. There were some gate valves in the community that were not shown on the District's plans.
 - The District's current sodium hypochlorite supplier (HASA) has been presenting issues in delivering during the District's business hours. A potential new supplier is being researched. The 500 gallon storage tank at the District's storage yard is owned by HASA, so GM Louie instructed one of the District's water operators to research the cost of purchasing a storage tank.
 - Mr. Thomas met with Engineering, and will be discussing some recommendations with them.
 - Mr. Ripps also met with the Engineers. It was discussed that his property is very close to Well #3, and that the nitrates from that Well could migrate to Ripps' property. Director Tincher asked GM Louie if Well #3 was ever retested. GM Louie said he would contact DWR to determine if it would be possible to retest this well.
 - The grant for the Isolation Valve project requires the District to pay the contractors up front, and then would be reimbursed on a quarterly basis. It was discussed with the District's Accountants that this would be unaffordable to the District. A bridge loan was discussed, but the CPA advised that this is also very risky. A meeting with the city of Banning would be held soon to discuss the concerns.
 - There was an after-hours emergency on Date regarding a leaking fire hydrant. The GM said he will go into detail at the next Board Meeting.
 - SCE contacted the GM about installing power at the District's Main/Pecan yard. A timeline is being determined on the moving out of the old Main St. office.

OLD BUSINESS

1. Discussion/Action: **Sierra Martin – Mission St., Cabazon – Water Bill Concern (by Martin and the Board)**
- Director Wargo went to the Martin residence to review the Ring camera footage, to determine whether the meters were read in the previous months. The footage did not go back far enough to the dates in question.
 - Discussions took place on why the usage was so high in August, but average in other months, even though the Martins were only home 11 days during the month of August. Mrs. Martin said she doesn't doubt that the read was correct in August, but believes that their usage was higher in June or July, but was not read during those months. She believes that this caused the August bill to be higher than it was supposed to be.
 - Director Lynk pointed out that all of the recent months were in the 3rd tier, so the average would remain in the 3rd tier. Director Morris mentioned that if the read was supposed to be really high in June and July, then the August bill may have been in the 1st or 2nd tier.
 - Director Lynk directed Management to ensure that a blue tag is placed at the Martin's residence each time the meter is read.
 - Director Wargo determined that since the average usage was 1900 ft³, the Martins were billed \$398.84 more than they pay on average.

Motion to approve a \$398.84 credit to the Martin's account made by Director Wargo and 2nd by Director Morris.

**Director Sanderson - Aye
Director Morris - Aye
Director Tincher - Aye
Director Wargo - Aye
Director Lynk - Aye**

- The Board Secretary asked if the math should be verified before applying the credit. The Board said to keep the credit at \$398.84, since the motion was already carried.
- A break was held from 7:05 PM - 7:17PM.

NEW BUSINESS

1. Discussion/ Action: **Lamas – Ana Maria St. – Water Bill Concern (by Lamas and the Board)**

- The Lamas' did not show up. The Board Secretary called Mrs. Lamas on the Thursday before the meeting and received confirmation that they would attend.

This item was tabled due the absence of Mr. and Mrs. Lamas.

2. Discussion/Action: **Paul Oshideri – Address concerns with the Board – Broadway property (by Chairman Lynk & the Board)**

- Mr. Oshideri was also absent. The Board Secretary had called Mr. Oshideri on the Thursday prior to the meeting to confirm his attendance.

This item was tabled due the absence of Mr. Oshideri.

3. Discussion/Action: Trunk or Treat – Determine whether or not it will be held in 2021, and on what day (By Chairman Lynk & the Board)

- In previous years, Trunk or Treat was held in the parking lot of the District/park, and the District would donate/participate in this event. Director Morris formerly had a charity that would organize Trunk or Treat and other activities, but the charity has shut-down in recent years.
- It was decided that this event would not be held in 2021.

4. Discussion/Action: Board to select a range of dates and times for GSA workshop (by Chairman Lynk & the Board)

- Provost & Pritchard Consulting Group offered to hold a workshop to inform the Board about the Groundwater Sustainability Act. This workshop will be held in closed session. Dates were discussed on when this could be held.

CLOSED SESSION at 7:31 PM

- 1. Discussion/Action:** Conference with Labor Negotiators (Pursuant to Government Code section 54957.6)
Agency Designated Representative General Manager
Labor Association: SEIU Local 721

OPEN SESSION at 7:50 PM

Discussion/Action: Report action taken to public

- No reportable actions were taken.

PUBLIC COMMENTS

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GENERAL MANAGER/BOARD COMMENTS

1. Future Agenda Items

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

- Suggested agenda items from the Public.

- Suggested agenda items from Management.
- The Audit presentation is anticipated to be during the November meeting.
- Suggested agenda items from Board Members.
- Director Wargo would like an item on the Agenda displaying the trends of return on the LAIF account.

2. Management Comments

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

3. Board Member Comments

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

MISCELLANEOUS

1. Future Board Items/Next Board Meeting Date(s)
 - a. Finance & Audit Workshop – Tuesday – November 16, 2021, 5:00 pm
 - b. Regular Board Meeting – Tuesday – November 16, 2021, 6:00 pm
 - c. Personnel Committee – None
 - d. San Geronio Pass Regional Water Alliance–Meeting– Wednesday, October 27, 2021, 5:00 pm

ADJOURNMENT

Motion to adjourn at 8:05 PM made by Director Morris and 2nd by Director Tincher.

Director Sanderson - Absent
Director Morris - Aye
Director Tincher - Aye
Director Wargo - Aye
Director Lynk - Aye

Meeting adjourned at 8:05 PM on Tuesday, October 19, 2021

Robert Lynk, Board Chair
Board of Directors
Cabazon Water District

Evelyn Aguilar, Secretary
Board of Directors
Cabazon Water District

ADA Compliance Issues

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Cabazon Water District
Balance Sheet
 As of October 31, 2021

	<u>Oct 31, 21</u>	
1 ASSETS		
2 Current Assets		
3 Checking/Savings	\$ 227,537	227,537 Chase
4 Accounts Receivable	257,640	823,700 LAIF
5 LAIF	823,700	<u>\$ 1,051,236</u> Cash & LAIF
6 Bank of NY Trustee Accounts	56,869	
7 Prepaid Expenses	17,435	
8 Inventory	110,471	
9 Total Current Assets	<u>1,508,698</u>	
10 Fixed Assets		
11 Total Fixed Assets	13,890,449	
12 Accumulated Depreciation	(6,316,059)	
13 Net Fixed Assets	<u>7,574,390</u>	
14 TOTAL ASSETS	<u>\$ 9,083,088</u>	
15 LIABILITIES & EQUITY		
16 Liabilities		
17 Current Liabilities		
18 Accounts Payable	\$ 35,796	
19 Other Current Liabilities		
20 Customer Deposits	12,536	
21 DWR-HS Payable - Current	41,959	
22 Current Portion Zion's Bank Loan	84,949	
23 Accrued Expenses	28,557	
24 Total Current Liabilities	<u>239,914</u>	
25 Long Term Liabilities		
26 DWR-H Loan Payable (2026)	196,228	
27 Zion's Bank Long Term (2023)	87,077	
28 RCEDA Loan Payable	300,000	
29 Total Long Term Liabilities	<u>583,305</u>	
30 Total Liabilities	<u>823,219</u>	
31 Total Equity	<u>8,259,869</u>	
32 TOTAL LIABILITIES & EQUITY	<u>\$ 9,083,088</u>	

*No assurance provided on these financial statements. These financial statements do not include a statement of cash flows. Substantially all disclosures required by accounting principles generally accepted in the United States not included.



Cabazon Water District
Profit & Loss
 For the Period Ending October 31, 2021

	Oct-21	Current YTD	FY 21/22 Budget	YTD (33%)
1 REVENUES				
2 OPERATING INCOME				
3 Base Rate - Water Bills	\$ 43,775	\$ 176,584	\$ 522,400	34%
4 Commodity Sales	69,517	344,535	800,900	43%
5 DHPO Contract	13,428	66,514	180,800	37%
6 DHPO Capacity Credit	(1,750)	(7,000)	(21,000)	33%
7 Fire Sales - Water Bills	735	2,465	5,600	44%
8 Fire Flow Income	570	1,140	-	0%
9 Penalty Fees - Water Bills	120	849	-	0%
10 New Account Fees - Water Bills	60	570	2,400	24%
11 Incident Fees	-	250	-	0%
12 Returned Check Fees	-	120	200	60%
13 Basic Facilities Fee	-	40,796	10,000	408%
14 Stand By Fees - Tax Revenue	-	4,426	126,800	3%
15 TOTAL OPERATING INCOME	126,455	631,249	1,628,100	39%
16 NON-OPERATING INCOME				
17 Property Taxes	194	571	74,000	1%
18 Cell Tower Lease Income	2,172	8,686	26,100	33%
Miscellaneous Non-Operating Income	1,305	7,522	-	0%
20 Interest Income	502	503	2,200	23%
21 Grant Revenue	-	46,864	-	0%
22 TOTAL NON-OPERATING INCOME	4,173	64,146	102,300	63%
23 TOTAL REVENUES	130,628	695,395	1,730,400	40%
24 EXPENSES				
25 PAYROLL & BENEFITS				
26 Directors Fees	900	4,200	15,000	28%
27 Management & Customer Service				
28 Customer Accounts	4,253	19,001	55,900	34%
29 Business Admin Assistant	2,804	12,395	36,200	34%
30 General Manager	12,767	37,416	97,800	38%
31 Total Management & Customer Service	19,824	68,812	189,900	36%
32 Field Workers	9,140	41,825	161,400	26%
33 Employee Benefits Expense				
34 Workers Compensation	1,014	4,055	6,200	65%
35 Employee Health Care	5,211	21,663	66,200	33%
36 Pension	4,712	19,902	75,200	26%
37 Total Employee Benefits Expense	10,936	45,620	147,600	31%
38 Payroll Taxes	2,499	9,574	29,000	33%
TOTAL PAYROLL & BENEFITS	\$ 43,299	\$ 170,031	\$ 542,900	31%

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Cabazon Water District
Profit & Loss
 For the Period Ending October 31, 2021

	Oct-21	Current YTD	FY 21/22 Budget	YTD (33%)
40 OPERATIONAL EXPENSES				
41 Facilities, Wells, T&D				
42 Lab Fees	\$ 331	\$ 3,518	\$ 9,100	39%
43 Meters	-	1,650	4,900	34%
44 Utilities - Wells	10,582	36,918	103,300	36%
45 Line R&M Materials	71	9,760	52,000	19%
46 Well Maintenance	659	18,859	38,600	49%
47 Security	1,481	7,826	25,300	31%
48 Engineering Services	11,869	47,384	113,000	42%
49 Facilities, Wells, T&D - Other	514	4,877	11,500	42%
50 Total Facilities, Wells, T&D	25,506	130,792	357,700	37%
51 Utilities - Office				
52 Electricity	1,195	6,333	15,000	42%
53 Gas	31	92	1,100	8%
54 Telephone	837	4,404	10,400	42%
55 Trash Pickup & Office Cleaning	378	1,512	4,700	32%
56 Total Utilities - Office	2,441	12,340	31,200	40%
57 Office Expenses				
Water Billing System	196	782	2,100	37%
59 Supplies & Equipment	101	1,324	10,300	13%
60 Copier Lease & Printing Supplies	368	1,931	5,000	39%
61 Dues & Subscriptions	95	382	2,500	15%
62 Postage	759	2,569	8,300	31%
63 Printing & Publications	-	292	6,400	5%
64 Computer Services	2,942	9,598	42,100	23%
65 Office Storage	500	2,000	6,300	32%
66 Air Conditioning Servicing	431	1,724	5,100	34%
67 CA Water Systems Alliance	-	-	3,000	0%
68 Office Expenses - Other	172	935	2,100	45%
69 Total Office Expenses	5,563	21,537	93,200	23%
70 Support Services				
71 Temporary Labor	165	534	-	0%
72 Financial Audit	-	10,253	23,500	44%
73 Accounting	-	10,099	40,000	25%
74 Legal Services	7,709	14,150	71,000	20%
75 Bank/Payroll Service	381	1,682	5,500	31%
76 Website Support	-	-	500	0%
77 General Liability Insurance	2,396	9,583	26,100	37%
Total Support Services	\$ 10,651	\$ 46,301	\$ 166,600	28%

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Cabazon Water District
Profit & Loss
 For the Period Ending October 31, 2021

		Oct-21	Current YTD	FY 21/22 Budget	YTD (33%)
79	Training/Travel	\$ 567	\$ 2,250	\$ 10,500	21%
80	Other Fees/SWRCB	-	4,521	8,900	51%
81	Service Tools & Equipment				
82	Shop Supplies and Small Tools	-	352	11,900	3%
83	Vehicle Fuel	2,130	3,141	16,600	19%
84	Employee Uniforms	-	-	2,000	0%
85	Safety	-	-	1,900	0%
86	Tractor Expenses	-	3,227	3,700	87%
87	Equipment Rental	-	1,724	6,900	25%
88	Service Trucks - R&M	1,856	7,144	14,500	49%
89	Water Ops Phone & Internet	301	1,204	4,800	25%
90	Total Service Tools & Equipment	4,287	16,792	62,300	27%
91	NON-OPERATING EXPENSES				
92	Grant & Loan Processing Fee	1,325	1,325	1,400	95%
93	DWR Interest Expense	3,529	3,529	6,700	53%
94	DHPO Interest Expense	-	2,136	3,800	56%
95	Bad Debt Expense	-	-	1,200	0%
96	Miscellaneous	-	750	3,300	23%
	TOTAL NON-OPERATING EXPENSES	4,854	7,739	16,400	47%
98	TOTAL EXPENSES	97,168	412,303	1,289,700	32%
99	TOTAL INCOME BEFORE CAPITAL & GSA	33,460	283,092	440,700	64%
100	CAPITAL PROJECTS				
101	Main Street Improvements (Icehouse Imp.)	-	-	(50,000)	0%
102	Meter Replacements & Other Capital	-	-	(20,000)	0%
103	Well & Tank Repairs	(7,011)	(67,606)	(270,000)	25%
104	Fire Hydrants	-	-	(72,500)	0%
105	TOTAL CAPITAL PROJECTS	(7,011)	(67,606)	(412,500)	16%
106	DEBT - PRINCIPAL				
107	Debt Service Principal - DWR	(20,817)	(20,817)	(42,000)	50%
108	Debt Service Principal - DHPO (Zion)	-	(42,474)	(84,900)	50%
109	TOTAL DEBT - PRINCIPAL	(20,817)	(63,291)	(126,900)	50%
110	SGMA / GSA	(4,712)	(13,042)	(35,000)	37%
111	NET INCOME / (LOSS)	\$ 920	\$ 139,153	\$ (133,700)	

*No assurance provided on these financial statements. These financial statements do not include a statement of cash flows. Substantially all disclosures required by accounting principles generally accepted in the United States not included.

New Business

1. Discussion/Action Item:

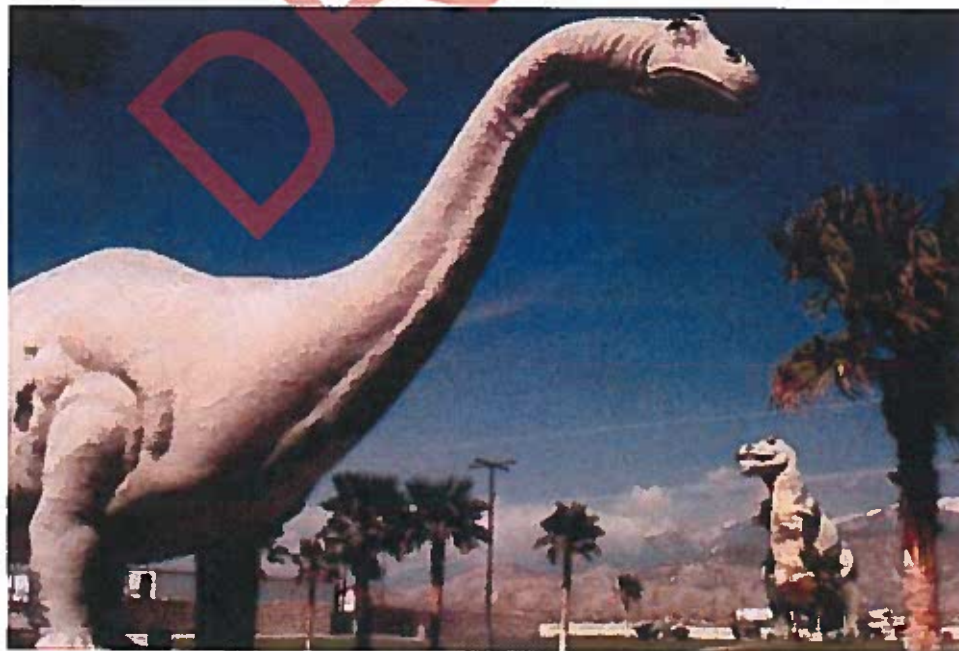
[TAB 1]

Audited Financial Statements for FY 20/21
as presented by Fedak & Brown LLP



**Cabazon Water District
Annual Financial Report**

For the Fiscal Years Ended June 30, 2021 and 2020



Cabazon Water District
Annual Financial Report
For the Fiscal Years Ended June 30, 2021 and 2020

Cabazon Water District
Board of Directors as of June 30, 2021

<u>Name</u>	<u>Title</u>	<u>Elected/ Appointed</u>	<u>Current Term</u>
Robert Lynk	Chair	Elected	12/2017 - 12/2021
Sarah Wargo	Vice Chair	Elected	12/2017 - 12/2021
Diana Morris	Director	Elected	12/2019 - 12/2023
Terry Tincher	Director	Appointed	05/2021 - 12/2021
Martin Sanderson	Director	Elected	12/2017 - 12/2021

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

Cabazon Water District
Annual Financial Report
For the Fiscal Years Ended June 30, 2021 and 2020

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**Cabazon Water District
Annual Financial Report
For the Fiscal Years Ended June 30, 2021 and 2020**

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Introductory Section

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November 16, 2021

Board of Directors
Cabazon Water District

Introduction

It is our pleasure to submit the Annual Financial Report for the Cabazon Water District for the fiscal years ended June 30, 2021 and 2020, following guidelines set forth by the Governmental Accounting Standards Board. District staff prepared this financial report. The District is ultimately responsible for both the accuracy of the data and the completeness and the fairness of presentation, including all disclosures in this financial report. We believe that the data presented is accurate in all material respects. This report is designed in a manner that we believe necessary to enhance your understanding of the District's financial position and activities.

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

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

District Structure and Leadership

The Cabazon Water District is an independent special district, which operates under the authority of Division 12 of the California Water Code. The District was formed in 1954 and is governed by a five-member Board of Directors, elected at-large from within the District's service area. The General Manager administers the day-to-day operations of the District in accordance with policies and procedures established by the Board of Directors. The District employs five (5) full-time employees organized into two departments. The District's Board of Directors meets each month. Meetings are publicly noticed and citizens are encouraged to attend.

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

District Services

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

Economic Condition and Outlook

The District office is located in the unincorporated town of Cabazon in Riverside County. Regional growth has been slow to recover from the continuing effects of the dissolution of Redevelopment Agencies throughout the State.

Internal Control Structure

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

Budgetary Control

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

Investment Policy

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

Water Rates and District Revenues

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

Audit and Financial Reporting

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

Other References

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

Acknowledgements

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

Respectfully submitted,

Calvin Louie
General Manager

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Financial Section

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Independent Auditor's Report

Board of Directors
Cabazon Water District
Cabazon, California

Report on the Financial Statements

We have audited the accompanying financial statements of the Cabazon Water District (District) as of and for the years ended June 30, 2021 and 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that we plan and perform the audits 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 opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Cabazon Water District, as of June 30, 2021 and 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Independent Auditor's Report, continued

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information on pages 6 through 10 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audits of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 16, 2021, 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. This report can be found on pages 33 and 34.

Fedak & Brown LLP
Cypress, California
November 16, 2021

Cabazon Water District
Management's Discussion and Analysis
For the Fiscal Years Ended June 30, 2021 and 2020

The following Management's Discussion and Analysis (MD&A) of activities and financial performance of the Cabazon Water District (District) provide an introduction to the financial statements of the District for the fiscal years ended June 30, 2021 and 2020. We encourage readers to consider the information presented here in conjunction with the transmittal letter in the Introductory section and with the basic financial statements and related notes, which follow this section.

Financial Highlights

- In fiscal year 2021, the District's net position increased 4.87% or \$376,771 to \$8,120,716. In fiscal year 2020, the District's net position increased 1.12% or \$86,036 to \$7,743,945.
- In fiscal year 2021, the District's operating revenues increased 7.45% or \$119,111, to \$1,718,557. In fiscal year 2020, the District's operating revenues increased 6.39% or \$96,066, to \$1,599,446.
- In fiscal year 2021, the District's operating expenses decreased 13.75% or \$177,771 to \$1,115,086. In fiscal year 2020, the District's operating expenses decreased 0.83% or \$10,771 to \$1,292,857.

Required Financial Statements

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

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

Financial Analysis of the District

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

Cabazon Water District
Management's Discussion and Analysis, continued
For the Fiscal Years Ended June 30, 2021 and 2020

Financial Analysis of the District, continued

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

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the basic financial statements. The notes to the basic financial statements can be found on pages 15 through 32.

Statement of Net Position

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets exceeded liabilities by \$8,120,716 and \$7,743,945 as of June 30, 2021 and 2020, respectively.

By far the largest portion of the District's net position (84.53% and 81.41% as of June 30, 2021 and 2020, respectively) reflects the District's investment in capital assets (net of accumulated depreciation) less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to customers within the District's service area; consequently, these assets are *not* available for future spending.

At the end of fiscal years 2021 and 2020, the District showed a positive balance in its unrestricted net position of \$1,195,612 and \$1,378,943, respectively. See note 7 for further discussion.

Condensed Statements of Net Position

	<u>2021</u>	<u>2020</u>	<u>Change</u>	<u>2019</u>	<u>Change</u>
Assets:					
Current assets	\$ 1,430,261	1,532,088	(101,827)	1,325,053	207,035
Capital assets, net	<u>7,574,391</u>	<u>7,137,922</u>	<u>436,469</u>	<u>7,380,775</u>	<u>(242,853)</u>
Total assets	<u>9,004,652</u>	<u>8,670,010</u>	<u>334,642</u>	<u>8,705,828</u>	<u>(35,818)</u>
Liabilities:					
Current liabilities	300,630	215,852	84,778	214,071	1,781
Non-current liabilities	<u>583,306</u>	<u>710,213</u>	<u>(126,907)</u>	<u>833,848</u>	<u>(123,635)</u>
Total liabilities	<u>883,936</u>	<u>926,065</u>	<u>(42,129)</u>	<u>1,047,919</u>	<u>(121,854)</u>
Net position:					
Net investment in capital assets	6,864,178	6,304,074	560,104	6,426,530	(122,456)
Restricted for debt service	60,926	60,928	(2)	61,826	(898)
Unrestricted	<u>1,195,612</u>	<u>1,378,943</u>	<u>(183,331)</u>	<u>1,169,553</u>	<u>209,390</u>
Total net position	<u>\$ 8,120,716</u>	<u>7,743,945</u>	<u>376,771</u>	<u>7,657,909</u>	<u>86,036</u>

Cabazon Water District
Management's Discussion and Analysis, continued
For the Fiscal Years Ended June 30, 2021 and 2020

Statement of Revenues, Expenses, and Changes in Net Position

Condensed Statements of Revenues, Expenses, and Changes in Net Position

	<u>2021</u>	<u>2020</u>	<u>Change</u>	<u>2019</u>	<u>Change</u>
Revenues:					
Operating revenues	\$ 1,718,557	1,599,446	119,111	1,503,380	96,066
Non-operating revenues	109,246	118,108	(8,862)	106,540	11,568
Total revenues	<u>1,827,803</u>	<u>1,717,554</u>	<u>110,249</u>	<u>1,609,920</u>	<u>107,634</u>
Expenses:					
Operating expenses	1,115,086	1,292,857	(177,771)	1,303,628	(10,771)
Depreciation	323,011	322,478	533	318,432	4,046
Non-operating expenses	12,935	16,183	(3,248)	20,172	(3,989)
Total expenses	<u>1,451,032</u>	<u>1,631,518</u>	<u>(180,486)</u>	<u>1,642,232</u>	<u>(10,714)</u>
Changes in net position	<u>376,771</u>	<u>86,036</u>	<u>290,735</u>	<u>(32,312)</u>	<u>118,348</u>
Net position, beginning of year	<u>7,743,945</u>	<u>7,657,909</u>	<u>86,036</u>	<u>7,690,221</u>	<u>(32,312)</u>
Net position, end of year	<u>\$ 8,120,716</u>	<u>7,743,945</u>	<u>376,771</u>	<u>7,657,909</u>	<u>86,036</u>

The statement of revenues, expenses, and changes in net position shows how the District's net position changes during the fiscal year.

A closer examination of the sources of changes in net position reveal that:

In fiscal year 2021, the District's net position increased 4.87% or \$376,771 to \$8,120,716. In fiscal year 2020, the District's net position increased 1.12% or \$86,036 to \$7,743,945. See note 7 for further discussion.

In fiscal year 2021, the District's operating revenues increased 7.45% or \$119,111, due primarily to an increase of \$153,383 in water consumption sales; which was offset by decreases of \$22,440 in other charges and \$20,496 in standby fees. In fiscal year 2020, the District's operating revenues increased 6.39% or \$96,066, due primarily to increases of \$40,037 in water consumption sales, \$32,100 in facility fees, and \$24,107 in standby fees.

In fiscal year 2021, the District's operating expenses decreased 13.75% or \$177,771, due primarily to decreases of \$133,815 in general and administrative and \$68,207 in transmission and distributions; which were offset by an increase of \$22,418 in pumping and water treatment. In 2020, the District's operating expenses decreased 0.83% or \$10,771, due primarily to decreases of \$31,270 in pumping and water treatment and \$29,701 in transmission and distribution; which were offset by an increase of \$49,458 in general and administrative.

Capital Asset Administration

At the end of fiscal years 2021 and 2020, the District's investment in capital assets (net of accumulated depreciation) amounted to \$7,574,391 and \$7,137,922, respectively. This investment in capital assets includes land, transmission and distribution systems, wells, tanks, reservoirs, pumps, buildings and structures, equipment, vehicles, and construction-in-process, etc. Major capital assets additions during the years include improvements to the transmission and distribution system, source of supply, and purchase of vehicles.

Cabazon Water District
Management's Discussion and Analysis, continued
For the Fiscal Years Ended June 30, 2021 and 2020

Capital Asset Administration, continued

The change in capital assets for 2021 was as follows:

	<u>Balance 2020</u>	<u>Additions/ Transfers</u>	<u>Deletions/ Transfers</u>	<u>Balance 2021</u>
Capital assets:				
Non-depreciable assets	\$ 859,694	759,480	(33,601)	1,585,573
Depreciable assets	12,271,275	33,601	-	12,304,876
Accumulated depreciation	<u>(5,993,047)</u>	<u>(323,011)</u>	<u>-</u>	<u>(6,316,058)</u>
Total capital assets, net	<u>\$ 7,137,922</u>	<u>470,070</u>	<u>(33,601)</u>	<u>7,574,391</u>

The changes in capital assets for 2020 was as follows:

	<u>Balance 2019</u>	<u>Additions/ Transfers</u>	<u>Deletions/ Transfers</u>	<u>Balance 2020</u>
Capital assets:				
Non-depreciable assets	\$ 840,755	89,317	(70,378)	859,694
Depreciable assets	12,210,589	60,686	-	12,271,275
Accumulated depreciation	<u>(5,670,569)</u>	<u>(322,478)</u>	<u>-</u>	<u>(5,993,047)</u>
Total capital assets, net	<u>\$ 7,380,775</u>	<u>(172,475)</u>	<u>(70,378)</u>	<u>7,137,922</u>

Debt Administration

The change in long-term debt in 2021 was as follows:

	<u>Balance 2020</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance 2021</u>
Long-term debt:				
Loans payable	\$ 833,848	-	(123,635)	710,213
Total loans payable	<u>\$ 833,848</u>	<u>-</u>	<u>(123,635)</u>	<u>710,213</u>

The change in long-term debt in 2020 was as follows:

	<u>Balance 2019</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance 2020</u>
Long-term debt:				
Loans payable	\$ 954,245	-	(120,397)	833,848
Total loans payable	<u>\$ 954,245</u>	<u>-</u>	<u>(120,397)</u>	<u>833,848</u>

Cabazon Water District
Management's Discussion and Analysis, continued
For the Fiscal Years Ended June 30, 2021 and 2020

Conditions Affecting Current Financial Position

The COVID-19 outbreak in the United States has caused business disruption through labor shortages and mandated and voluntary closings of businesses. The disruption is currently expected to be temporary; however, the related financial impact on the District and the duration cannot be estimated at this time.

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

Requests for Information

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

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Basic Financial Statements

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**Cabazon Water District
Statements of Net Position
June 30, 2021 and 2020**

	2021	2020
Current assets:		
Cash and cash equivalents (note 2)	\$ 984,527	1,100,289
Cash and cash equivalents – restricted (note 2)	60,926	60,928
Accrued interest receivable	672	2,594
Accounts receivable – water sales, net (note 3)	240,216	223,949
Property taxes and assessments receivable	4,997	14,579
Materials and supplies inventory	110,471	94,015
Prepaid and other assets	28,452	35,734
Total current assets	1,430,261	1,532,088
Non-current assets:		
Capital assets – non-depreciable assets (note 4)	1,585,573	859,694
Capital assets – depreciable assets, net (note 4)	5,988,818	6,278,228
Total non-current assets	7,574,391	7,137,922
Total assets	9,004,652	8,670,010
Current liabilities:		
Accounts payable and accrued expenses	121,384	47,348
Accrued wages and related payables	11,521	12,149
Customer advances and deposits	26,962	19,636
Accrued interest payable on long-term debt	2,835	3,647
Long-term liabilities – due within one year:		
Compensated absences (note 5)	11,021	9,437
Loans payable (note 6)	126,907	123,635
Total current liabilities	300,630	215,852
Non-current liabilities:		
Long-term liabilities – due in more than one year:		
Loans payable (note 6)	583,306	710,213
Total non-current liabilities	583,306	710,213
Total liabilities	883,936	926,065
Net position: (note 7)		
Net investment in capital assets	6,864,178	6,304,074
Restricted	60,926	60,928
Unrestricted	1,195,612	1,378,943
Total net position	\$ 8,120,716	7,743,945

See accompanying notes to the basic financial statements

Cabazon Water District
Statements of Revenues, Expenses, and Changes in Net Position
For the Fiscal Years Ended June 30, 2021 and 2020

	2021	2020
Operating revenues:		
Water consumption sales	\$ 1,519,346	1,365,963
Connection fees	4,757	5,399
Standby fees	113,608	134,104
Facility fees	58,764	49,458
Other charges	22,082	44,522
Total operating revenues	1,718,557	1,599,446
Operating expenses:		
Pumping and water treatment	119,195	96,777
Transmission and distribution	52,517	120,724
Customer accounts	56,559	54,726
General and administrative	886,815	1,020,630
Total operating expenses	1,115,086	1,292,857
Operating income before depreciation and amortization	603,471	306,589
Depreciation	(323,011)	(322,478)
Operating income(loss)	280,460	(15,889)
Non-operating revenue(expense)		
Property taxes	81,698	65,350
Rental income – cellular antennas	25,547	25,046
Investment earnings	1,079	22,001
Interest expense – long-term debt	(12,935)	(16,183)
Other non-operating revenue, net	922	5,711
Total non-operating revenues, net	96,311	101,925
Changes in net position	376,771	86,036
Net position, beginning of year	7,743,945	7,657,909
Net position, end of year	\$ 8,120,716	7,743,945

See accompanying notes to the basic financial statements

**Cabazon Water District
Statements of Cash Flows
For the Fiscal Years Ended June 30, 2021 and 2020**

	2021	2020
Cash flows from operating activities:		
Cash receipts from customers for water sales	\$ 1,596,008	1,455,802
Proceeds from standby fees	113,608	134,104
Cash paid to employees for salaries and wages	(347,154)	(271,329)
Cash paid to vendors and suppliers for materials and services	(701,192)	(1,015,995)
Net cash provided by operating activities	661,270	302,582
Cash flows from non-capital financing activities:		
Proceeds from rental income – cellular antennas	25,547	25,046
Proceeds from property taxes	91,280	54,493
Net cash provided by non-capital financing activities	116,827	79,539
Cash flows from capital and related financing activities:		
Acquisition and construction of capital assets	(759,480)	(79,625)
Principal paid on long-term debt	(123,635)	(120,397)
Interest paid on long-term debt	(13,747)	(16,985)
Net cash used in capital and related financing activities	(896,862)	(217,007)
Cash flows from investing activities:		
Interest earnings	3,001	23,364
Net cash provided by investing activities	3,001	23,364
Net increase(decrease) in cash and cash equivalents	(115,764)	188,478
Cash and cash equivalents, beginning of year	1,161,217	972,739
Cash and cash equivalents, end of year	\$ 1,045,453	1,161,217
Reconciliation of cash and cash equivalents to statements of net position:		
Cash and cash equivalents	\$ 984,527	1,100,289
Cash and cash equivalents – restricted	60,926	60,928
Total cash and cash equivalents	\$ 1,045,453	1,161,217

Continued on next page

See accompanying notes to the basic financial statements

Cabazon Water District
Statements of Cash Flows, continued
For the Fiscal Years Ended June 30, 2021 and 2020

	2021	2020
Reconciliation of operating income(loss) to net cash provided by operating activities:		
Operating income(loss)	\$ 280,460	(15,889)
Adjustments to reconcile operating income(loss) to net cash provided operating activities:		
Depreciation	323,011	322,478
Other non-operating	922	5,711
Change in assets and liabilities:		
(Increase)decrease in assets:		
Accounts receivable – water sales and services, net	(16,267)	(17,428)
Materials and supplies inventory	(16,456)	10,127
Prepaid and other assets	7,282	(1,762)
Increase(decrease) in liabilities:		
Accounts payable and accrued expenses	74,036	(8,628)
Accrued wages and related payables	(628)	4,000
Compensated absences	1,584	(3,915)
Customer advances and deposits	7,326	7,888
Total adjustments	380,810	318,471
Net cash provided by operating activities	\$ 661,270	302,582
Non-cash investing, capital, and financing transactions:		
Changes in fair-market value of funds deposited with LAIF	\$ (3,425)	2,406
	\$ (3,425)	2,406

See accompanying notes to the basic financial statements

Cabazon Water District
Notes to the Financial Statements
For the Fiscal Years Ended June 30, 2021 and 2020

(1) Reporting Entity and Summary of Significant Accounting Policies

A. Organization and Operations of the Reporting Entity

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

B. Basis of Accounting and Measurement Focus

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

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

C. Financial Reporting

The District's basic financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP), as applied to governmental entities. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The District has adopted the following GASB pronouncements in the current year:

In January 2017, the GASB issued Statement No. 84 – *Fiduciary Activities*. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported.

This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities.

This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria.

Cabazon Water District
Notes to the Financial Statements
For the Fiscal Years Ended June 30, 2021 and 2020

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

C. Financial Reporting

In August 2018, the GASB issued Statement No. 90 – *Majority Equity Interests—an amendment of GASB Statements No. 14 and No. 61*. The primary objectives of this Statement are to improve the consistency and comparability of reporting a government’s majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government’s holding of the equity interest meets the definition of an investment. A majority equity interest that meets the definition of an investment should be measured using the equity method, unless it is held by a special-purpose government engaged only in fiduciary activities, a fiduciary fund, or an endowment (including permanent and term endowments) or permanent fund. Those governments and funds should measure the majority equity interest at fair value.

For all other holdings of a majority equity interest in a legally separate organization, a government should report the legally separate organization as a component unit, and the government or fund that holds the equity interest should report an asset related to the majority equity interest using the equity method. This Statement establishes that ownership of a majority equity interest in a legally separate organization results in the government being financially accountable for the legally separate organization and, therefore, the government should report that organization as a component unit.

This Statement also requires that a component unit in which a government has a 100 percent equity interest account for its assets, deferred outflows of resources, liabilities, and deferred inflows of resources at acquisition value at the date the government acquired a 100 percent equity interest in the component unit. Transactions presented in flows statements of the component unit in that circumstance should include only transactions that occurred subsequent to the acquisition.

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

1. Use of Estimates

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

2. Uncertainty

The COVID-19 outbreak in the United States has caused business disruption through labor shortages and mandated and voluntary closings of businesses. The disruption is currently expected to be temporary; however, the related financial impact on the District and the duration cannot be estimated at this time.

3. Cash and Cash Equivalents

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

Cabazon Water District
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2021 and 2020

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

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

4. Investments

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

5. Accounts Receivable and Allowance for Uncollectible Accounts

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

6. Property Taxes and Assessments

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

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

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

7. Materials and Supplies Inventory

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

8. Prepaid Expenses

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

Cabazon Water District
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2021 and 2020

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

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

9. Capital Assets

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

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

10. Compensated Absences

The District's policy is to permit employees to accumulate earned vacation up to a total of 240 hours with amounts exceeding the limit being paid out as part of the employee's regular compensation. Upon termination of employment, employees are paid all unused vacation and 50% of any unused sick time for non-exempt employees.

11. Net Position

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

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

Cabazon Water District
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2021 and 2020

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

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

12. Water Sales

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

13. Budgetary Policies

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

(2) Cash and Investments

Cash and investments as of June 30, are classified as follows:

	<u>2021</u>	<u>2020</u>
Cash and cash equivalents	\$ 984,527	1,100,289
Cash and cash equivalents – restricted	<u>60,926</u>	<u>60,928</u>
Total	<u>\$ 1,045,453</u>	<u>1,161,217</u>

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

	<u>2021</u>	<u>2020</u>
Cash on hand	\$ 100	100
Deposits with bank	161,900	385,659
Investments	<u>883,453</u>	<u>775,458</u>
Total	<u>\$ 1,045,453</u>	<u>1,161,217</u>

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

	<u>2021</u>	<u>2020</u>
Deposits in California Local Agency Investment Fund (LAIF)	291 days	191 days

Cabazon Water District
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2021 and 2020

(2) Cash and Investments, continued

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

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

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

Custodial Credit Risk

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

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

Of the bank balance, up to \$250,000 as of June 30, 2021 and 2020, is federally insured and the remaining balance is collateralized in accordance with the Code; however, the collateralized securities are not held in the District's name.

Investment in State Investment Pool

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

Cabazon Water District
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2021 and 2020

(2) Cash and Investments, continued

Investment in State Investment Pool, continued

The District's deposit and withdrawal restrictions and limitations are as follows:

- Same day transaction processing occurs for orders received before 10:00 a.m.
- Next day transaction processing occurs for orders received after 10:00 a.m.
- Maximum limit of 15 transactions (combination of deposits and withdrawals) per month.
- Minimum transaction amount requirement of \$5,000, in increments of \$1,000.
- Withdrawals of \$10 million or more require 24 hours advance.
- Prior to funds transfer, an authorized person must call LAIF to do a verbal transaction.

Interest Rate Risk

Interest rate risk is the risk that the change 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 the change in market interest rates. One of the ways that the District can manage its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio matures or comes close to maturity evenly over time as necessary to provide for cash flow requirements and liquidity needed for operations.

Information about the sensitivity of fair values of the District's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity date.

Maturities of investments at June 30, 2021, consisted of the following:

<u>Investment Type</u>	<u>Total</u>	<u>Remaining maturity 12 months or less</u>
Local Agency Investment Fund (LAIF) Held by bond trustee:	\$ 822,527	822,527
Money market funds	60,926	60,926
	<u>\$ 883,453</u>	<u>883,453</u>

Maturities of investments at June 30, 2020, consisted of the following:

<u>Investment Type</u>	<u>Total</u>	<u>Remaining maturity 12 months or less</u>
Local Agency Investment Fund (LAIF) Held by bond trustee:	\$ 714,530	714,530
Money market funds	60,928	60,928
	<u>\$ 775,458</u>	<u>775,458</u>

Cabazon Water District
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2021 and 2020

(2) Cash and Investments, continued

Credit Risk

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

Credit ratings of investments as of June 30, 2021, were as follows:

<u>Investment Type</u>	<u>Total</u>	<u>Minimum legal rating</u>	<u>Rating as of year-end AAA</u>	<u>Not Rated</u>
Local Agency Investment Fund (LAIF)	\$ 822,527	N/A	-	822,527
Held by bond trustee:				
Money market funds	<u>60,926</u>	<u>AAA</u>	<u>60,926</u>	<u>-</u>
	<u>\$ 883,453</u>		<u>60,926</u>	<u>822,527</u>

Credit ratings of investments as of June 30, 2020, were as follows:

<u>Investment Type</u>	<u>Total</u>	<u>Minimum legal rating</u>	<u>Rating as of year-end AAA</u>	<u>Not Rated</u>
Local Agency Investment Fund (LAIF)	\$ 714,530	N/A	-	714,530
Held by bond trustee:				
Money market funds	<u>60,928</u>	<u>AAA</u>	<u>60,928</u>	<u>-</u>
	<u>\$ 775,458</u>		<u>60,928</u>	<u>714,530</u>

Concentration of Credit Risk

The District's investment policy contains no limitations on the amounts that can be invested in any one issuer as beyond that stipulated by the California Government Code. There were no investments in any one issuer (other than for U.S. Treasury securities, mutual funds, and external investment pools) that represent 5% or more of the District's total investments as of June 30, 2021 and 2020.

(3) Accounts Receivable

The balance at June 30 consists of the following:

	<u>2021</u>	<u>2020</u>
Accounts receivable - water sales and services	\$ 301,111	263,772
Allowance for uncollectible accounts	<u>(60,895)</u>	<u>(39,823)</u>
	<u>\$ 240,216</u>	<u>223,949</u>

Cabazon Water District
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2021 and 2020

(4) Capital Assets

The change in capital assets for 2021 was as follows:

	<u>Balance 2020</u>	<u>Additions/ Transfers</u>	<u>Deletions/ Transfers</u>	<u>Balance 2021</u>
Non-depreciable assets:				
Land	\$ 689,548	-	-	689,548
Construction-in-process	170,146	759,480	(33,601)	896,025
Total non-depreciable assets	<u>859,694</u>	<u>759,480</u>	<u>(33,601)</u>	<u>1,585,573</u>
Depreciable assets:				
Transmission and distribution mains	10,375,657	4,746	-	10,380,403
Source of supply	1,553,650	2,781	-	1,556,431
Water treatment	8,800	-	-	8,800
Tools and equipment	123,319	-	-	123,319
Buildings and structures	12,281	-	-	12,281
Office furniture and equipment	71,808	26,074	-	97,882
Vehicles	114,728	-	-	114,728
Intangible plant	11,032	-	-	11,032
Total depreciable assets	<u>12,271,275</u>	<u>33,601</u>	<u>-</u>	<u>12,304,876</u>
Accumulated depreciation:				
Transmission and distribution mains	(5,046,644)	(253,891)	-	(5,300,535)
Source of supply	(626,852)	(58,716)	-	(684,598)
Water treatment	(8,800)	-	-	(8,800)
Tools and equipment	(121,298)	(875)	-	(122,173)
Buildings and structures	(6,858)	(744)	-	(7,602)
Office furniture and equipment	(67,381)	(3,930)	-	(71,311)
Vehicles	(105,152)	(4,855)	-	(110,007)
Intangible plant	(11,032)	-	-	(11,032)
Total accumulated depreciation	<u>(5,993,047)</u>	<u>(323,011)</u>	<u>-</u>	<u>(6,316,058)</u>
Total depreciable assets, net	<u>6,278,228</u>	<u>(289,410)</u>	<u>-</u>	<u>5,988,818</u>
Total capital assets, net	<u>\$ 7,137,922</u>			<u>7,574,391</u>

Major capital assets additions during the year include improvements to the District's transmission and distribution mains and furniture and equipment.

Cabazon Water District
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2021 and 2020

(4) Capital Assets, continued

The change in capital assets for 2020 was as follows:

	<u>Balance 2019</u>	<u>Additions/ Transfers</u>	<u>Deletions/ Transfers</u>	<u>Balance 2020</u>
Non-depreciable assets:				
Land	\$ 689,548	-	-	689,548
Construction-in-process	151,207	89,317	(70,378)	170,146
Total non-depreciable assets	<u>840,755</u>	<u>89,317</u>	<u>(70,378)</u>	<u>859,694</u>
Depreciable assets:				
Transmission and distribution mains	10,316,396	59,261	-	10,375,657
Source of supply	1,552,225	1,425	-	1,553,650
Water treatment	8,800	-	-	8,800
Tools and equipment	123,319	-	-	123,319
Buildings and structures	12,281	-	-	12,281
Office furniture and equipment	71,808	-	-	71,808
Vehicles	114,728	-	-	114,728
Intangible plant	11,032	-	-	11,032
Total depreciable assets	<u>12,210,589</u>	<u>60,686</u>	<u>-</u>	<u>12,271,275</u>
Accumulated depreciation:				
Transmission and distribution mains	(4,795,490)	(251,154)	-	(5,046,644)
Source of supply	(567,276)	(58,606)	-	(625,882)
Water treatment	(7,333)	(1,467)	-	(8,800)
Tools and equipment	(120,423)	(875)	-	(121,298)
Buildings and structures	(6,114)	(744)	-	(6,858)
Office furniture and equipment	(62,603)	(4,778)	-	(67,381)
Vehicles	(100,298)	(4,854)	-	(105,152)
Intangible plant	(11,032)	-	-	(11,032)
Total accumulated depreciation	<u>(5,670,569)</u>	<u>(322,478)</u>	<u>-</u>	<u>(5,993,047)</u>
Total depreciable assets, net	<u>6,540,020</u>	<u>(261,792)</u>	<u>-</u>	<u>6,278,228</u>
Total capital assets, net	<u>\$ 7,380,775</u>			<u>7,137,922</u>

Major capital assets additions during the year include improvements to the District's transmission and distribution mains.

Cabazon Water District
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2021 and 2020

(5) Compensated Absences

The change in compensated absences at June 30, 2021 was as follows:

<u>Balance</u> <u>2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>2021</u>
\$ 9,437	32,766	(31,182)	11,021

The change in compensated absences at June 30, 2020 was as follows:

<u>Balance</u> <u>2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>2020</u>
\$ 13,352	25,513	(29,428)	9,437

(6) Long-Term Debt

The change in long-term debt in 2021 was as follows:

	<u>Balance</u> <u>2020</u>	<u>Additions</u>	<u>Principal</u> <u>Payments</u>	<u>Balance</u> <u>2021</u>
1993 Calif. Dept. of Water Resources Loan - E58416	\$ 278,949	-	(40,763)	238,186
Zions First National Bank	254,899	-	(82,872)	172,027
Riverside County Economic Development Agency	300,000	-	-	300,000
Total long-term debt	833,848	-	(123,635)	710,213
Less current portion	(123,635)			(126,907)
Total non-current	\$ 710,213			583,306

The change in long-term debt in 2020 was as follows:

	<u>Balance</u> <u>2019</u>	<u>Additions</u>	<u>Principal</u> <u>Payments</u>	<u>Balance</u> <u>2020</u>
1993 Calif. Dept. of Water Resources Loan - E58416	\$ 318,499	-	(39,550)	278,949
Zions First National Bank	335,746	-	(80,847)	254,899
Riverside County Economic Development Agency	300,000	-	-	300,000
Total long-term debt	954,245	-	(120,397)	833,848
Less current portion	(120,397)			(123,635)
Total non-current	\$ 833,848			710,213

Cabazon Water District
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2021 and 2020

(6) Long-Term Debt, continued

1993 California Dept. of Water Resources Loan – E58416

In 1993, the Cabazon Water District contracted with the California Department of Water Resources for a \$979,860, 30-year loan under the 1984 California Safe Drinking Water Bond Law to fund capital improvements in order to comply with the California Safe Drinking Water Standards. Terms of the loan call for monthly debt service deposits by the District with a trustee. Principal and interest payments of \$24,346 are payable semi-annually on October 1st and April 1st each year at a rate of 2.955%, with the obligation maturing in 2027. Annual debt service requirements on the 1993 California Dept. of Water Resources Loan are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	41,959	6,732	48,691
2023	43,208	5,483	48,691
2024	44,487	4,204	48,691
2025	45,825	2,866	48,691
2026	47,183	1,508	48,691
2027	15,524	230	15,754
Total	238,186	21,023	259,209
Current	(41,959)		
Non-current	\$ 196,227		

Zions First National Bank

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

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 84,948	3,755	88,703
2023	87,079	1,623	88,702
Total	172,027	5,378	177,405
Current	(84,948)		
Non-current	\$ 87,079		

Cabazon Water District
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2021 and 2020

(6) Long-Term Debt, continued

Riverside County Economic Development Agency

In 1997, the Cabazon Water District contracted with the Riverside County Economic Development Agency for a \$300,000 loan to construct water improvements, in conjunction with MKA Cabazon Partnership Construction Agreement. The agreement calls for a zero interest loan with funds to be repaid with connection fees as development occurs. The unpaid balance has been classified as long-term as no connections are anticipated in 2021.

(7) Net Position

Calculation of net position as of June 30 was as follows:

	2021	2020
Net investment in capital assets:		
Capital assets, net	\$ 7,574,391	7,137,922
Loans payable – current portion	(126,907)	(123,635)
Loans payable – non-current portion	(583,306)	(710,213)
Total net investment in capital assets	6,864,178	6,304,074
Restricted:		
Cash and cash equivalents – restricted	60,926	60,928
Total restricted	60,926	60,928
Unrestricted:		
Non-spendable unrestricted net position:		
Materials and supplies inventory	110,471	94,015
Prepaid and other assets	28,452	35,734
Total non-spendable unrestricted net position	138,923	129,749
Spendable unrestricted net position:		
Operating reserve	1,056,689	1,249,194
Total spendable unrestricted net position	1,056,689	1,249,194
Total unrestricted	1,195,612	1,378,943
Total net position	\$ 8,120,716	7,743,945

(8) Defined Benefit Pension Plan

The District provides pension benefits to all covered employees under the Collective Bargaining Agreement to the Service Employees International Union National Industry Pension Fund. The District's contribution is based on 15% of gross wages. The District's contributions to the Plan were \$63,946 and \$77,360 for the years ended June 30, 2021 and 2020, respectively.

Cabazon Water District
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2021 and 2020

(9) Deferred Compensation Savings Plan

In 2003, as amended in 2008, the District offered a Profit Sharing 401(a) Plan (Plan), to qualified employees. Participation in the Plan is open to employees who do not meet the eligibility requirements for pension benefits under the terms of a separate collective bargaining agreement. At June 30, 2021 and 2020, the Plan included one and two participant(s), respectively. The market value of all assets held in trust by the District's 401(a) Plan at June 30, 2021 and 2020, amounted to \$21,147 and \$237,390, respectively.

(10) Risk Management

The District is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District is insured for a variety of potential exposures. The following is a summary of the insurance policies carried by the District as of June 30, 2021:

- Property: Blanket limit of \$6,385,000 with a \$1,000 deductible per incident.
- Property damage: \$1,000,000 per occurrence and \$10,000,000 in the aggregate.
- Personal and advertising injury: \$1,000,000 per person or organization and \$10,000,000 in the aggregate.
- Wrongful acts: \$1,000,000 per claim and \$10,000,000 in the aggregate with a \$1,000 deductible.
- Employment practices liability: \$1,000,000 per claim and \$10,000,000 in the aggregate with a \$1,000 deductible.
- Employee benefits plan: \$1,000,000 per person and \$10,000,000 in the aggregate with a \$1,000 deductible.
- Automobile: \$1,000,000 per occurrence with a \$500 deductible.
- Crime coverage: \$250,000 per occurrence with a \$1,000 deductible.
- Excess liability: \$4,000,000 employer's liability excluded.

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

The Governmental Accounting Standards Board (GASB) has issued several pronouncements prior to the issue date, that have effective dates that may impact future financial presentations.

Governmental Accounting Standards Board Statement No. 87

In June 2017, the GASB issued Statement No. 87 – *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

The requirements of this Statement were effective for reporting periods beginning after December 15, 2019; however, in light of the COVID-19 pandemic, the effective date has been postponed by 18 months. Earlier application is encouraged.

Cabazon Water District
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2021 and 2020

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

Governmental Accounting Standards Board Statement No. 89

In June 2018, the GASB issued Statement No. 89 – *Accounting for Interest Cost incurred Before the End of a Construction Period*. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period.

This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5–22 of Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund.

This Statement also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles.

The requirements of this Statement were effective for reporting periods beginning after December 15, 2019; however, in light of the COVID-19 pandemic, the effective date has been postponed by one year. Earlier application is encouraged. The requirements of this Statement should be applied prospectively.

Governmental Accounting Standards Board Statement No. 91

In May 2019, the GASB issued Statement No. 91 – *Conduit Debt Obligations*. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

This Statement also addresses arrangements—often characterized as leases—that are associated with conduit debt obligations. In those arrangements, capital assets are constructed or acquired with the proceeds of a conduit debt obligation and used by third-party obligors in the course of their activities. Payments from third-party obligors are intended to cover and coincide with debt service payments. During those arrangements, issuers retain the titles to the capital assets. Those titles may or may not pass to the obligors at the end of the arrangements.

This Statement requires issuers to disclose general information about their conduit debt obligations, organized by type of commitment, including the aggregate outstanding principal amount of the issuers' conduit debt obligations and a description of each type of commitment. Issuers that recognize liabilities related to supporting the debt service of conduit debt obligations also should disclose information about the amount recognized and how the liabilities changed during the reporting period.

The requirements of this Statement were effective for reporting periods beginning after December 15, 2020; however, in light of the COVID-19 pandemic, the effective date has been postponed by one year. Earlier application is encouraged.

Cabazon Water District
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2021 and 2020

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

Governmental Accounting Standards Board Statement No. 92

In January 2020, the GASB issued Statement No. 92 – *Omnibus 2020*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements.

The requirements of this Statement were as follows: (1) The requirements related to the effective date of Statement 87 and Implementation Guide 2019-3, reinsurance recoveries, and terminology used to refer to derivative instruments are effective upon issuance; (2) The requirements related to intra-entity transfers of assets and those related to the applicability of Statements 73 and 74 are effective for fiscal years beginning after June 15, 2020; (3) The requirements related to application of Statement 84 to postemployment benefit arrangements and those related to nonrecurring fair value measurements of assets or liabilities are effective for reporting periods beginning after June 15, 2020; and (4) The requirements related to the measurement of liabilities (and assets, if any) associated with AROs in a government acquisition are effective for government acquisitions occurring in reporting periods beginning after June 15, 2020; however, in light of the COVID-19 pandemic, the effective date has been postponed by one year. Earlier application is encouraged and is permitted by topic.

Governmental Accounting Standards Board Statement No. 93

In March 2020, the GASB issued Statement No. 93 – *Replacement of Interbank Offered Rates*. The objective of this Statement is to address accounting and financial reporting implications that result from the replacement of an IBOR. This Statement achieves that objective by: (1) Providing exceptions for certain hedging derivative instruments to the hedge accounting termination provisions when an IBOR is replaced as the reference rate of the hedging derivative instrument's variable payment; (2) Clarifying the hedge accounting termination provisions when a hedged item is amended to replace the reference rate; (3) Clarifying that the uncertainty related to the continued availability of IBORs does not, by itself, affect the assessment of whether the occurrence of a hedged expected transaction is probable; (4) Removing LIBOR as an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap; (5) Identifying a Secured Overnight Financing Rate and the Effective Federal Funds Rate as appropriate benchmark interest rates for the qualitative evaluation of the effectiveness of an interest rate swap; (6) Clarifying the definition of reference rate, as it is used in Statement 53, as amended; and (7) Providing an exception to the lease modifications guidance in Statement 87, as amended, for certain lease contracts that are amended solely to replace an IBOR as the rate upon which variable payments depend.

The requirements of this Statement were effective as follows: (1) The removal of LIBOR as an appropriate benchmark interest rate is effective for reporting periods ending after December 31, 2021; and (2) All other requirements of this Statement are effective for reporting periods beginning after June 15, 2020; however, in light of the COVID-19 pandemic, the effective dates have been postponed by one year. Earlier application is encouraged.

Cabazon Water District
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2021 and 2020

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

Governmental Accounting Standards Board Statement No. 94

In March 2020, the GASB issued Statement No. 94 – *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement.

This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). As defined in this Statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged.

Governmental Accounting Standards Board Statement No. 96

In May 2020, the GASB issued Statement No. 96 – *Subscription-Based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged.

Cabazon Water District
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2021 and 2020

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

Governmental Accounting Standards Board Statement No. 97

In June 2020, the GASB issued Statement No. 97 – *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 41 and No. 84, and a supersession of GASB Statement No. 32*. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

The requirements of this Statement that (1) exempt primary governments that perform the duties that a governing board typically performs from treating the absence of a governing board the same as the appointment of a voting majority of a governing board in determining whether they are financially accountable for defined contribution pension plans, defined contribution OPEB plans, or other employee benefit plans and (2) limit the applicability of the financial burden criterion in paragraph 7 of Statement 84 to defined benefit pension plans and defined benefit OPEB plans that are administered through trusts that meet the criteria in paragraph 3 of Statement 67 or paragraph 3 of Statement 74, respectively, are effective immediately. The requirements of this Statement that are related to the accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021. For purposes of determining whether a primary government is financially accountable for a potential component unit, the requirements of this Statement that provide that for all other arrangements, the absence of a governing board be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically would perform, are effective for reporting periods beginning after June 15, 2021. Earlier application of those requirements is encouraged and permitted by requirement as specified within this Statement. The Board considered the effective dates for the requirements of this Statement in light of the COVID-19 pandemic and in concert with Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance.

(12) Commitments and Contingencies

Grant Awards

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

Litigation

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

(13) Subsequent Events

Events occurring after June 30, 2021, have been evaluated for possible adjustment to the financial statements or disclosure as of November 16, 2021, which is the date the financial statements were available to be issued.

Report on Internal Controls and Compliance

DRAFT

DRAFT

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

Board of Directors
Cabazon Water District
Cabazon, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Cabazon Water District (District), as of and for the years ended June 30, 2021 and 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 16, 2021.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

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

Purpose of this Report

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

Fedak & Brown LLP
Cypress, California
November 16, 2021

DRAFT

New Business

2. Discussion/Action Item: [TAB 2]

DWR IRWM Implementation Grant
- Subgrantee Agreement
(Isolation Valve Project)

New Business

3. Discussion/Action Item: [TAB 3]

Recommendations to fill the vacant
Full-Term seat on the
Board of Directors

New Business

4. Discussion Item:

[TAB 4]

Resolution 04-2021 –
Resolution for virtual meetings under AB 361



MEMORANDUM

DATE: October 26, 2021
TO: Board of Directors
FROM: Evelyn Aguilar, Business Administrative Assistant
SUBJ: RE: AB 361 Summary (allowance of virtual meetings)
cc: Board Meeting Packet

SUMMARY

Effective immediately, AB 361 amends the Brown Act to allow local legislative bodies to continue using teleconferencing and virtual meeting technology as long as there is a “proclaimed state of emergency.” Further, AB 361 will allow for virtual meetings during other state-proclaimed emergencies, such as earthquakes or wildfires, where physical attendance may present a risk. To that end, AB 361 also requires specific procedural safeguards for the public.

To accommodate individuals during these teleconferences and virtual meetings, a public comment period will be offered where the public can address the legislative body directly in real time. Additionally, public comments will be allowed up until the public comment period is closed at the meetings. The agenda will include information on the manner in which the public may access the meeting and provide comments remotely. If technical problems arise that result in the public’s access being disrupted, the legislative body will not take any vote or other official action until the technical disruption is corrected and public access is restored.

Presently, a state of emergency has been proclaimed related to COVID-19. In light of AB 361 and in order to promote social distancing and avoid an imminent safety risk to attendees, teleconferencing and virtual meetings may continue to take place until further notice.

ADDITIONAL COMMENTS

With or without AB 361, the *public* and *consultants* will still be allowed to attend the meetings virtually. The adoption of Resolution 04-2021 would be to acknowledge that there is a state of emergency regarding the COVID-19 pandemic, and allow *Board Directors* to attend the meetings virtually. A Resolution would need to be adopted every 30 days, to comply with AB 361.

RESOLUTION NO. 04-2021

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE CABAZON WATER DISTRICT AUTHORIZING VIRTUAL BOARD AND COMMITTEE MEETINGS PURSUANT TO AB 361

WHEREAS, the Cabazon Water District (“District”) is committed to preserving and nurturing public access and participation in meetings of the Board of Directors; and

WHEREAS, all meetings of the District’s legislative bodies are open and public, as required by the Ralph M. Brown Act (Cal. Gov. Code 54950 – 54963), so that any member of the public may attend and participate in the District’s meetings; and

WHEREAS, starting in March 2020, in response to the spread of COVID-19 in the State of California, the Governor issued a number of executive orders aimed at containing the COVID-19 virus; and

WHEREAS, among other things, these orders waived certain requirements of the Brown Act to allow legislative bodies to meet virtually; and

WHEREAS, pursuant to the Governor’s executive orders, the District has been holding virtual meetings during the pandemic in the interest of protecting the health and safety of the public, District staff and Directors; and

WHEREAS, the Governor’s executive order related to the suspension of certain provisions of the Brown Act expires on September 30, 2021; and

WHEREAS, on September 16, 2021 the Governor signed AB 361 (in effect as of October 1, 2021 – Government Code Section 54953(e)), which allows legislative bodies to meet virtually provided there is a state of emergency, and either (1) state or local officials have imposed or recommended measures to promote social distancing; or (2) the legislative body determines by majority vote that meeting in person would present imminent risks to the health and safety of attendees; and

WHEREAS, such conditions now exist in the District, specifically, a state of emergency has been proclaimed related to COVID-19, state or local officials are recommending measures to promote social distancing, and because of the ongoing threat of COVID-19, meeting in person would present imminent risks to the health and safety of attendees;

NOW, THEREFORE, BE IT RESOLVED THE BOARD OF DIRECTORS OF THE CABAZON WATER DISTRICT DOES HEREBY RESOLVE AS FOLLOWS:

Section 1. Recitals. The Recitals set forth above are true and correct and are incorporated into this Resolution by this reference.

Section 2. Remote Teleconference Meetings: Consistent with the provisions of Government Code Section 54953(e), the Board of Directors finds and determines that (1) a state of emergency related to COVID-19 is currently in effect; (2) state or local officials have recommended measures to promote social distancing in connection with COVID-19; and (3) due to the COVID-19 emergency, meeting in person would present imminent risks to the health and safety of attendees. Based on such facts, findings and determinations, the Board authorizes staff to conduct remote teleconference meetings of the Board of Directors, including Committee meetings, under the provisions of Government Code Section 54953(e).

Section 3. Effective Date of Resolution. This Resolution shall take effect upon adoption and shall be effective for 30 days unless earlier extended by a majority vote of the Board of Directors in accordance with Section 4 of this Resolution.

Section 4. Extension by Motion. The Board of Directors may extend the application of this Resolution by motion and majority vote by up to 30 days at a time, provided that it makes all necessary findings consistent with and pursuant to the requirements of Section 54953(e)(3).

PASSED AND ADOPTED by the Board of Directors of the Cabazon Water District this 16th day of November 2021, by the following vote:

AYES: _____
NOES: _____
ABSENT: _____
ABSTAIN: _____

BY: _____
Robert Lynk - President
Cabazon Water District
Board of Directors

ATTEST: _____
Evelyn Aguilar
Board Secretary
Cabazon Water District

New Business

5. Discussion Item: [TAB 5]

LAIF Account return update

PMIA Average Monthly Effective Yields

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1977	5.770	5.660	5.660	5.650	5.760	5.850	5.930	6.050	6.090	6.090	6.610	6.730
1978	6.920	7.050	7.140	7.270	7.386	7.569	7.652	7.821	7.871	8.110	8.286	8.769
1979	8.777	8.904	8.820	9.082	9.046	9.224	9.202	9.528	9.259	9.814	10.223	10.218
1980	10.980	11.251	11.490	11.480	12.017	11.798	10.206	9.870	9.945	10.056	10.426	10.961
1981	10.987	11.686	11.130	11.475	12.179	11.442	12.346	12.844	12.059	12.397	11.887	11.484
1982	11.683	12.044	11.835	11.773	12.270	11.994	12.235	11.909	11.151	11.111	10.704	10.401
1983	10.251	9.887	9.688	9.868	9.527	9.600	9.879	10.076	10.202	10.182	10.164	10.227
1984	10.312	10.280	10.382	10.594	10.843	11.119	11.355	11.557	11.597	11.681	11.474	11.024
1985	10.579	10.289	10.118	10.025	10.180	9.743	9.656	9.417	9.572	9.482	9.488	9.371
1986	9.252	9.090	8.958	8.621	8.369	8.225	8.141	7.844	7.512	7.586	7.432	7.439
1987	7.365	7.157	7.205	7.044	7.294	7.289	7.464	7.562	7.712	7.825	8.121	8.071
1988	8.078	8.050	7.945	7.940	7.815	7.929	8.089	8.245	8.341	8.397	8.467	8.563
1989	8.698	8.770	8.870	8.992	9.227	9.204	9.056	8.833	8.801	8.771	8.685	8.645
1990	8.571	8.538	8.506	8.497	8.531	8.538	8.517	8.382	8.333	8.321	8.269	8.279
1991	8.164	8.002	7.775	7.666	7.374	7.169	7.098	7.072	6.859	6.719	6.591	6.318
1992	6.122	5.863	5.680	5.692	5.379	5.323	5.235	4.958	4.760	4.730	4.659	4.647
1993	4.678	4.649	4.624	4.605	4.427	4.554	4.438	4.472	4.430	4.380	4.365	4.384
1994	4.359	4.176	4.248	4.333	4.434	4.623	4.823	4.989	5.106	5.243	5.380	5.528
1995	5.612	5.779	5.934	5.960	6.008	5.997	5.972	5.910	5.832	5.784	5.805	5.748
1996	5.698	5.643	5.557	5.538	5.502	5.548	5.587	5.566	5.601	5.601	5.599	5.574
1997	5.583	5.575	5.580	5.612	5.634	5.667	5.679	5.690	5.707	5.705	5.715	5.744
1998	5.742	5.720	5.680	5.672	5.673	5.671	5.652	5.652	5.639	5.557	5.492	5.374
1999	5.265	5.210	5.136	5.119	5.086	5.095	5.178	5.225	5.274	5.391	5.484	5.639
2000	5.760	5.824	5.851	6.014	6.190	6.349	6.443	6.505	6.502	6.517	6.538	6.535
2001	6.372	6.169	5.976	5.760	5.328	4.958	4.635	4.502	4.288	3.785	3.526	3.261
2002	3.068	2.967	2.861	2.845	2.740	2.687	2.714	2.594	2.604	2.487	2.301	2.201
2003	2.103	1.945	1.904	1.858	1.769	1.697	1.653	1.632	1.635	1.596	1.572	1.545
2004	1.528	1.440	1.474	1.445	1.426	1.469	1.604	1.672	1.771	1.890	2.003	2.134
2005	2.264	2.368	2.542	2.724	2.856	2.967	3.083	3.179	3.324	3.458	3.636	3.808
2006	3.955	4.043	4.142	4.305	4.563	4.700	4.849	4.946	5.023	5.098	5.125	5.129
2007	5.156	5.181	5.214	5.222	5.248	5.250	5.255	5.253	5.231	5.137	4.962	4.801
2008	4.620	4.161	3.777	3.400	3.072	2.894	2.787	2.779	2.774	2.709	2.568	2.353
2009	2.046	1.869	1.822	1.607	1.530	1.377	1.035	0.925	0.750	0.646	0.611	0.569
2010	0.558	0.577	0.547	0.588	0.560	0.528	0.531	0.513	0.500	0.480	0.454	0.462
2011	0.538	0.512	0.500	0.588	0.413	0.448	0.381	0.408	0.378	0.385	0.401	0.382
2012	0.385	0.389	0.383	0.367	0.363	0.358	0.363	0.377	0.348	0.340	0.324	0.326
2013	0.300	0.286	0.285	0.264	0.245	0.244	0.267	0.271	0.257	0.266	0.263	0.264
2014	0.244	0.236	0.236	0.233	0.228	0.228	0.244	0.260	0.246	0.261	0.261	0.267
2015	0.262	0.266	0.278	0.283	0.290	0.299	0.320	0.330	0.337	0.357	0.374	0.400
2016	0.446	0.467	0.506	0.525	0.552	0.576	0.588	0.614	0.634	0.654	0.678	0.719
2017	0.751	0.777	0.821	0.884	0.925	0.978	1.051	1.084	1.111	1.143	1.172	1.239
2018	1.350	1.412	1.524	1.661	1.755	1.854	1.944	1.998	2.063	2.144	2.208	2.291
2019	2.355	2.392	2.436	2.445	2.449	2.428	2.379	2.341	2.280	2.190	2.103	2.043
2020	1.967	1.912	1.787	1.648	1.363	1.217	0.920	0.784	0.685	0.620	0.576	0.540
2021	0.458	0.407	0.357	0.339	0.315	0.262	0.221	0.221	0.206			



California State Treasurer
Fiona Ma, CPA



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POOLED MONEY INVESTMENT ACCOUNT

Average Annual Yields

Fiscal Year	Rates
71/72	4.880
72/73	5.550
73/74	8.970
74/75	8.620
75/76	6.370
76/77	5.870
77/78	6.700
78/79	8.520
79/80	10.540
80/81	10.780
81/82	12.070
82/83	10.450
83/84	10.408
84/85	10.715
85/86	9.081
86/87	7.435

Fiscal Year	Rates
87/88	7.874
88/89	8.669
89/90	8.655
90/91	8.013
91/92	6.196
92/93	4.707
93/94	4.387
94/95	5.532
95/96	5.706
96/97	5.599
97/98	5.699
98/99	5.344
99/00	5.708
00/01	6.104
01/02	3.445
02/03	2.152

Fiscal Year	Rates
03/04	1.532
04/05	2.256
05/06	3.873
06/07	5.121
07/08	4.325
08/09	2.224
09/10	0.651
10/11	0.495
11/12	0.382
12/13	0.307
13/14	0.249
14/15	0.269
15/16	0.434
16/17	0.754
17/18	1.376
18/19	2.266
19/20	1.934
20/21	0.500

Old Business

1. Discussion/Action Item: [TAB 6]

Lamas –
Ana Maria St. –
Water Bill Concern

From:



Cabazon Water District
14618 Broadway St.
P.O. Box 297
Cabazon, CA 92230

To: HIPOLITO LAMAS

JOANNE LAMAS

Service Address:

ANA MARIA

UTILITY INVOICE

Service Days

Account Number	
Location No	
Bill Date	08/31/2021
Due Date	09/20/2021
Total Amount Due	211.76
After Due Date	236.44

CWD Board meeting Tuesday 09/21/2021 @ 6:00pm

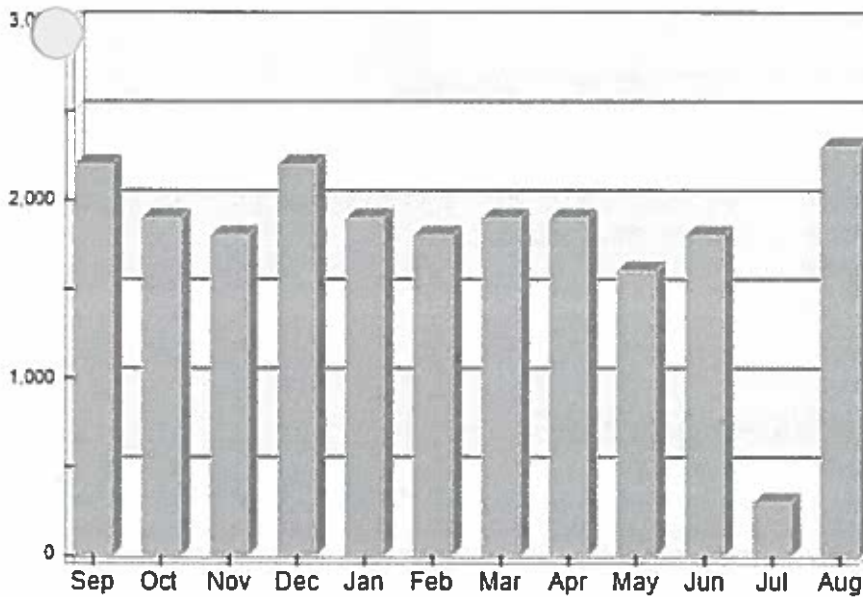
Account Activity Summary

PREVIOUS BALANCE	0.00
CURRENT CHARGES	211.76
TOTAL AMOUNT DUE	211.76

A \$17 TAG FEE MAY BE ADDED TO YOUR ACCOUNT ON 09/15/2021 IF YOUR PAST DUES ARE OVER \$55.00.
yellow tags 09/15/2021
red tags 09/21/2021

Detailed Breakdown of Current Charges

Description	Prior Read	Current Read	Usage	Charges
WATER	07/14/2021 79000	08/11/2021 81300	2300	211.76



2020-2021 usage

Please Detach and Remit Stub with Payment

Customer: HIPOLITO LAMAS

Service Address:


ANA MARIA

Payment To:

Cabazon Water District
14618 Broadway St.
P.O. Box 297
Cabazon, CA 92230

Account Number	
Location No	
Bill Date	08/31/2021
Due Date	09/20/2021
Total Amount Due	211.76
After Due Date	236.44
Amount Enclosed	\$

From:

 Cabazon Water District
14618 Broadway St.
P.O. Box 297
Cabazon, CA 92230
To: HIPOLITO LAMAS
 JOANNE LAMAS

UTILITY INVOICE

Service Days

Account Number	
Location No	
Bill Date	08/31/2020
Due Date	09/20/2020
Total Amount Due	136.36
After Due Date	152.37

Service Address:
ANA MARIA

CWD Board meeting Tuesday 09/21/2021 @ 6:00pm

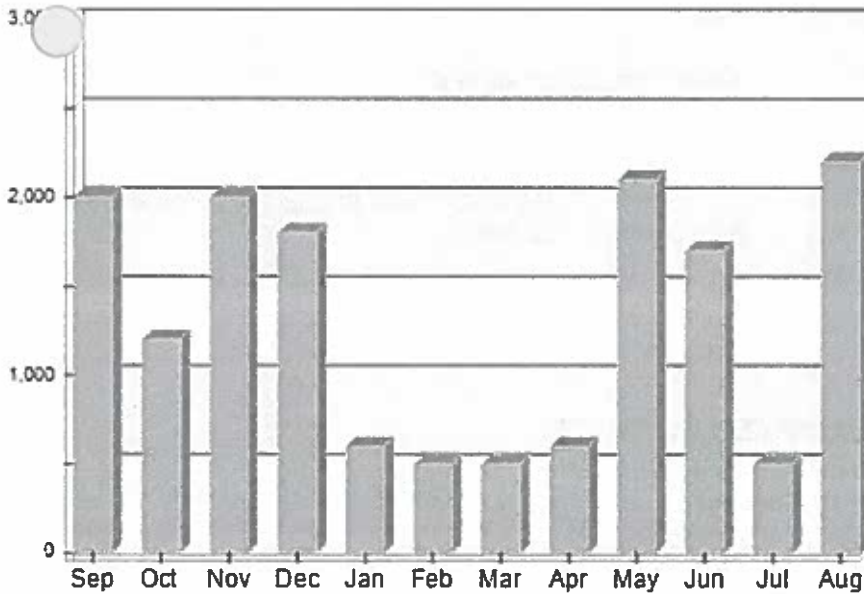
Account Activity Summary

PREVIOUS BALANCE	0.00
CURRENT CHARGES	136.36
TOTAL AMOUNT DUE	136.36

A \$17 TAG FEE MAY BE ADDED TO YOUR ACCOUNT ON 09/15/2021 IF YOUR PAST DUES ARE OVER \$55.00.
yellow tags 09/15/2021
red tags 09/21/2021

Detailed Breakdown of Current Charges

Description	Prior Read	Current Read	Usage	Charges
WATER	07/15/2020 57500	08/12/2020 59700	2200	136.36



2019-2020 usage

Please Detach and Remit Stub with Payment

Customer:
HIPOLITO LAMAS

Service Address:
ANA MARIA

Remit Payment To:
Cabazon Water District
14618 Broadway St.
P.O. Box 297
Cabazon, CA 92230

Account Number	
Location No	
Bill Date	08/31/2020
Due Date	09/20/2020
Total Amount Due	136.36
After Due Date	152.37
Amount Enclosed	\$

From:



Cabazon Water District
14618 Broadway St.
P.O. Box 297
Cabazon, CA 92230
To: HIPOLITO LAMAS
 JOANNE LAMAS

UTILITY INVOICE

Service Days

Account Number	
Location No	
Bill Date	08/29/2019
Due Date	09/20/2019
Total Amount Due	270.05
After Due Date	287.05

Service Address:
ANA MARIA

CWD Board meeting Tuesday 09/21/2021 @ 6:00pm

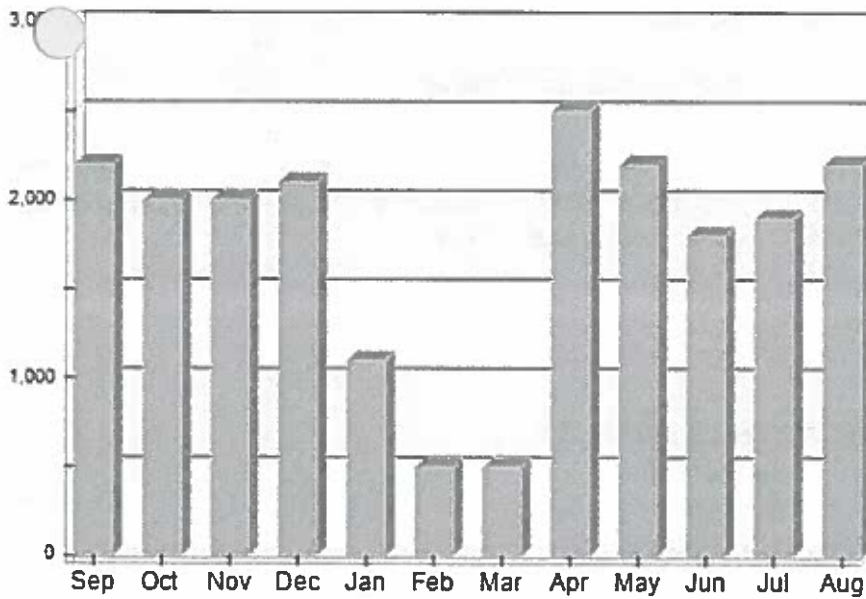
Account Activity Summary

PREVIOUS BALANCE	140.15
CURRENT CHARGES	129.90
TOTAL AMOUNT DUE	270.05

A \$17 TAG FEE MAY BE ADDED TO YOUR ACCOUNT ON 09/15/2021 IF YOUR PAST DUES ARE OVER \$55.00.
yellow tags 09/15/2021
red tags 09/21/2021

Detailed Breakdown of Current Charges

Description	Prior Read	Current Read	Usage	Charges
WATER	07/11/2019 41800	08/12/2019 44000	2200	129.90



2018-2019 usage

Please Detach and Remit Stub with Payment

Customer:
HIPOLITO LAMAS

Service Address:
ANA MARIA

Payment To:
Cabazon Water District
14618 Broadway St.
P.O. Box 297
Cabazon, CA 92230

Account Number	
Location No	
Bill Date	08/29/2019
Due Date	09/20/2019
Total Amount Due	270.05
After Due Date	287.05
Amount Enclosed	\$

WO Number 00000007471

WO Code & Description: O10 RE-READ

INFORMATION ASSIGNED BY OFFICE

NAME: HIPOLITO LAMAS
 SERVICE ID: _____
 ACCOUNT NO: _____
 ROUTE NO: 4 READ SEQ: 00065
 ADDRESS: ANA MARIA
 METER NUMBER: 232072

PHONE NO.: _____
 ISSUE DATE: 12/09/2013
 PROCESS DATE: 12/09/2013
 PROCESS TIME: 02:00 PM
 REQUESTED BY: _____
 ASSIGNED TO: _____

Comments:

make sure meter is not spinning or visible leaks

INFORMATION FROM THE FIELD

OLD METER READING: 83500.00000 OLD METER #: 232072 REMOTE METER #: _____
 NEW METER READING: _____ NEW METER #: _____ SEAL #: _____

Comments:

no visible leak. Meter is spinning.

UTILITY NOTES: _____ PREVIOUS READ: 83500.00000 DATE: 09/13/2021

WORK DONE BY: _____ DATE COMPLETED: //

Labor Charges			
Position	Rate	Hours	Amount
Total Labor Charges			

Equipment Charges			
Description	Rate	Hours	Amount
Total Equipment Charges			

Material Charges				
Part #	Item	Qty.	Unit Price	Total
Total Material Charges				

Outside Vendor Charges			
Vendor	PO Number	Job Date	Amount
Total Vendor Charges			

Charge Summary	
Labor Charges	
Equipment Charges	
Material Charges	
Vendor Charges	
Total	

WO Number 00000007622

WO Code & Description: O10 RE-READ

INFORMATION ASSIGNED BY OFFICE

NAME: HIPOLITO LAMAS
 SERVICE ID: _____
 ACCOUNT NO: _____
 ROUTE NO: 4 READ SEQ: 00065
 ADDRESS: ANA MARIA
 METER NUMBER: 232072

PHONE NO.: _____
 ISSUE DATE: 02/10/2014
 PROCESS DATE: 02/10/2014
 PROCESS TIME: 01:30 PM
 REQUESTED BY: _____
 ASSIGNED TO: _____

Comments:

reread usage high. Look for leak. Is it spinning.

INFORMATION FROM THE FIELD

OLD METER READING: 83500.00000 OLD METER #: 232072 REMOTE METER #: _____
 NEW METER READING: _____ NEW METER #: _____ SEAL #: _____

Comments:

METER IS NOT SPINNING. NO SIGN OF LEAK.

UTILITY NOTES: _____ PREVIOUS READ: 83500.00000 DATE: 09/13/2021

WORK DONE BY: _____ DATE COMPLETED: 12/17/2013

Labor Charges			
Position	Rate	Hours	Amount
Total Labor Charges			

Equipment Charges			
Description	Rate	Hours	Amount
Total Equipment Charges			

Material Charges				
Part #	Item	Qty.	Unit Price	Total
Total Material Charges				

Outside Vendor Charges			
Vendor	PO Number	Job Date	Amount
Total Vendor Charges			

Charge Summary	
Labor Charges	
Equipment Charges	
Material Charges	
Vendor Charges	
Total	

WO Number 00000007632

WO Code & Description: O10 RE-READ

INFORMATION ASSIGNED BY OFFICE

NAME: HIPOLITO LAMAS
 SERVICE ID: _____
 ACCOUNT NO: _____
 ROUTE NO: 4 READ SEQ: 00065
 ADDRESS: ANA MARIA
 METER NUMBER: 232072

PHONE NO.: _____
 ISSUE DATE: 02/18/2014
 PROCESS DATE: 02/18/2014
 PROCESS TIME: 11:00 AM
 REQUESTED BY: _____
 ASSIGNED TO: _____

Comments:

GET READ FOR THE MONTH. UAGE HIGH LAST MONTH NEED TO SEE IF METER ACCURATE

INFORMATION FROM THE FIELD

OLD METER READING: 83500.00000 OLD METER #: _____ 232072 REMOTE METER #: _____
 NEW METER READING: _____ NEW METER #: _____ SEAL #: _____

Comments:

READ CORRECT HIGH USAGE. GAVE CUST5OMER COMPLETE COPY HISTORY.

UTILITY NOTES: _____ PREVIOUS READ: 83500.00000 DATE: 09/13/2021
 WORK DONE BY: _____ DATE COMPLETED: 02/12/2014

Labor Charges			
Position	Rate	Hours	Amount
Total Labor Charges			

Equipment Charges			
Description	Rate	Hours	Amount
Total Equipment Charges			

Material Charges				
Part #	Item	Qty.	Unit Price	Total
Total Material Charges				

Outside Vendor Charges			
Vendor	PO Number	Job Date	Amount
Total Vendor Charges			

Charge Summary	
Labor Charges	
Equipment Charges	
Material Charges	
Vendor Charges	
Total	

WO Number 000000010951

WO Code & Description: O12 CHANGE OUT METER

INFORMATION ASSIGNED BY OFFICE

NAME: HIPOLITO LAMAS
 SERVICE ID: _____
 ACCOUNT NO: _____
 ROUTE NO: 4 READ SEQ: 00065
 ADDRESS: ANA MARIA
 METER NUMBER: 232072

PHONE NO.: _____
 ISSUE DATE: 06/21/2017
 PROCESS DATE: 06/21/2017
 PROCESS TIME: 10:30 AM
 REQUESTED BY: _____
 ASSIGNED TO: _____

Comments:

CHANGE OUT METER.

INFORMATION FROM THE FIELD

OLD METER READING: 83500.00000 OLD METER #: 232072 REMOTE METER #: _____
 NEW METER READING: _____ NEW METER #: _____ SEAL #: _____

Comments:

OUT METER 7068957-READ 876500
 IN METER 232072-READ-0
 OLD HARD TO READ (INSTALLED NEW 4 1/2 BOX)

UTILITY NOTES: _____ PREVIOUS READ: 83500.00000 DATE: 09/13/2021

WORK DONE BY: _____ DATE COMPLETED: 03/03/2014

Labor Charges			
Position	Rate	Hours	Amount
Total Labor Charges			

Equipment Charges			
Description	Rate	Hours	Amount
Total Equipment Charges			

Material Charges				
Part #	Item	Qty.	Unit Price	Total
Total Material Charges				

Outside Vendor Charges			
Vendor	PO Number	Job Date	Amount
Total Vendor Charges			

Charge Summary	
Labor Charges	
Equipment Charges	
Material Charges	
Vendor Charges	
Total	

WO Number 00000011683

WO Code & Description: O10 RE-READ

INFORMATION ASSIGNED BY OFFICE

NAME: HIPOLITO LAMAS
 SERVICE ID: _____
 ACCOUNT NO: _____
 ROUTE NO: 4 READ SEQ: 00065
 ADDRESS: ANA MARIA
 METER NUMBER: 232072

PHONE NO.: _____
 ISSUE DATE: 02/12/2018
 PROCESS DATE: 02/12/2018
 PROCESS TIME: 01:30 PM
 REQUESTED BY: Ellen
 ASSIGNED TO: CM

Comments:

What is the read for this account

INFORMATION FROM THE FIELD

OLD METER READING: 83500.00000 OLD METER #: 232072 REMOTE METER #: _____
 NEW METER READING: _____ NEW METER #: _____ SEAL #: _____

Comments:

read for month 14400 usage 700

UTILITY NOTES: _____ PREVIOUS READ: 83500.00000 DATE: 09/13/2021

WORK DONE BY: _____ DATE COMPLETED: 06/29/2017

Labor Charges			
Position	Rate	Hours	Amount
Total Labor Charges			

Equipment Charges			
Description	Rate	Hours	Amount
Total Equipment Charges			

Material Charges				
Part #	Item	Qty.	Unit Price	Total
Total Material Charges				

Outside Vendor Charges			
Vendor	PO Number	Job Date	Amount
Total Vendor Charges			

Charge Summary	
Labor Charges	
Equipment Charges	
Material Charges	
Vendor Charges	
Total	

WO Number 000000011704

WO Code & Description: O10 RE-READ

INFORMATION ASSIGNED BY OFFICE

NAME: HIPOLITO LAMAS
 SERVICE ID: _____
 ACCOUNT NO: _____
 ROUTE NO: 4 READ SEQ: 00065
 ADDRESS: ANA MARIA
 METER NUMBER: 232072

PHONE NO.: _____
 ISSUE DATE: 02/13/2018
 PROCESS DATE: 02/13/2018
 PROCESS TIME: 03:00 PM
 REQUESTED BY: ELLEN
 ASSIGNED TO: CM

Comments:

when you read meters call lady wants to verify

INFORMATION FROM THE FIELD

OLD METER READING: 83500.00000 OLD METER #: 232072 REMOTE METER #: _____
 NEW METER READING: _____ NEW METER #: _____ SEAL #: _____

Comments:

CALLED LADY NO ANSWER LEFT BLUE TAG WITH READ

UTILITY NOTES: _____ PREVIOUS READ: 83500.00000 DATE: 09/13/2021

WORK DONE BY: _____ DATE COMPLETED: 02/13/2018

Labor Charges			
Position	Rate	Hours	Amount
Total Labor Charges			

Equipment Charges			
Description	Rate	Hours	Amount
Total Equipment Charges			

Material Charges				
Part #	Item	Qty.	Unit Price	Total
Total Material Charges				

Outside Vendor Charges			
Vendor	PO Number	Job Date	Amount
Total Vendor Charges			

Charge Summary	
Labor Charges	
Equipment Charges	
Material Charges	
Vendor Charges	
Total	

WO Number 00000013338

WO Code & Description: 116 DOOR TAG

INFORMATION ASSIGNED BY OFFICE

NAME: HIPOLITO LAMAS
 SERVICE ID: _____
 ACCOUNT NO: _____
 ROUTE NO: 4 READ SEQ: 00065
 ADDRESS: ANA MARIA
 METER NUMBER: 232072

PHONE NO.: _____
 ISSUE DATE: 08/12/2019
 PROCESS DATE: 08/12/2019
 PROCESS TIME: 08:00 AM
 REQUESTED BY: ellen
 ASSIGNED TO: FLD

Comments:

LEAVE TAG ON METER STATING READ METER. DO EVERY 3 MONTHS

INFORMATION FROM THE FIELD

OLD METER READING: 83500.00000 OLD METER #: 232072 REMOTE METER #: _____
 NEW METER READING: _____ NEW METER #: _____ SEAL #: _____

Comments:

METER READ AND BLUE TAG LEFT AT METER

UTILITY NOTES: _____ PREVIOUS READ: 83500.00000 DATE: 09/13/2021

WORK DONE BY: _____ DATE COMPLETED: 03/15/2018

Labor Charges			
Position	Rate	Hours	Amount
Total Labor Charges			

Equipment Charges			
Description	Rate	Hours	Amount
Total Equipment Charges			

Material Charges				
Part #	Item	Qty.	Unit Price	Total
Total Material Charges				

Outside Vendor Charges			
Vendor	PO Number	Job Date	Amount
Total Vendor Charges			

Charge Summary	
Labor Charges	
Equipment Charges	
Material Charges	
Vendor Charges	
Total	

WO Number 00000014077

WO Code & Description: O10 RE-READ

INFORMATION ASSIGNED BY OFFICE

NAME: HIPOLITO LAMAS
 SERVICE ID: _____
 ACCOUNT NO: _____
 ROUTE NO: 4 READ SEQ: 00065
 ADDRESS: ANA MARIA
 METER NUMBER: 232072

PHONE NO.: _____
 ISSUE DATE: 05/18/2020
 PROCESS DATE: 05/18/2020
 PROCESS TIME: 11:30 AM
 REQUESTED BY: ELLEN
 ASSIGNED TO: CM

Comments:

REREAD HIGH/56000-LEAVE TAG

INFORMATION FROM THE FIELD

OLD METER READING: 83500.00000 OLD METER #: 232072 REMOTE METER #: _____
 NEW METER READING: _____ NEW METER #: _____ SEAL #: _____

Comments:

READ INCORRECT CORRECT READ 55300/ LEFT TAG STILL HIGH/ HOUSE HAS GREEN YARD

UTILITY NOTES: _____ PREVIOUS READ: 83500.00000 DATE: 09/13/2021
 WORK DONE BY: _____ DATE COMPLETED: 08/13/2019

Labor Charges			
Position	Rate	Hours	Amount
Total Labor Charges			

Equipment Charges			
Description	Rate	Hours	Amount
Total Equipment Charges			

Material Charges				
Part #	Item	Qty.	Unit Price	Total
Total Material Charges				

Outside Vendor Charges			
Vendor	PO Number	Job Date	Amount
Total Vendor Charges			

Charge Summary	
Labor Charges	
Equipment Charges	
Material Charges	
Vendor Charges	
Total	

Usage Report

Location No	Acct No.	Name	Service Address	Route	Change	Out	Size	Service	Tran Date	Measure	Act Usage	Bill Usage	Adj Usage	Adj Amt	Charges	Prior Date	Prior Read	Current Date	Current Read
		HIPOLITO LAMAS	ANA MARIA	4															
7068957		5/8" METER				2900		WATER	01/30/2014	Cubic	2900	2900	0	0.00	91.38	12/12/2013	818200	01/13/2014	821100
7068957		5/8" METER				1900		WATER	02/27/2014	Cubic	1900	1900	0	0.00	68.19	01/13/2014	821100	02/13/2014	823000
7068957		5/8" METER				1000		WATER	03/31/2014	Cubic	1000	1000	0	0.00	50.10	02/13/2014	823000	03/13/2014	824000
7068957		5/8" METER				1500		WATER	04/30/2014	Cubic	1500	1500	0	0.00	60.15	03/13/2014	824000	04/14/2014	825500
7068957		5/8" METER				1400		WATER	05/29/2014	Cubic	1400	1400	0	0.00	58.14	04/14/2014	825500	05/15/2014	826900
7068957		5/8" METER				1300		WATER	06/30/2014	Cubic	1300	1300	0	0.00	56.13	05/15/2014	826900	06/12/2014	828200
7068957		5/8" METER				1100		WATER	07/31/2014	Cubic	1100	1100	0	0.00	52.11	06/12/2014	828200	07/10/2014	829300
7068957		5/8" METER				1200		WATER	08/27/2014	Cubic	1200	1200	0	0.00	54.12	07/10/2014	829300	08/11/2014	830500
7068957		5/8" METER				1100		WATER	09/30/2014	Cubic	1100	1100	0	0.00	52.11	08/11/2014	830500	09/11/2014	831600
7068957		5/8" METER				1400		WATER	10/30/2014	Cubic	1400	1400	0	0.00	58.14	09/11/2014	831600	10/13/2014	833000
7068957		5/8" METER				1100		WATER	11/26/2014	Cubic	1100	1100	0	0.00	52.11	10/13/2014	833000	11/12/2014	834100
7068957		5/8" METER				1200		WATER	12/31/2014	Cubic	1200	1200	0	0.00	54.12	11/12/2014	834100	12/11/2014	835300
7068957		5/8" METER				1600		WATER	01/29/2015	Cubic	1600	1600	0	0.00	65.26	12/11/2014	835300	01/12/2015	836900
7068957		5/8" METER				1300		WATER	02/26/2015	Cubic	1300	1300	0	0.00	58.93	01/12/2015	836900	02/12/2015	838200
7068957		5/8" METER				1200		WATER	03/30/2015	Cubic	1200	1200	0	0.00	56.82	02/12/2015	838200	03/16/2015	839400
7068957		5/8" METER				1400		WATER	04/30/2015	Cubic	1400	1400	0	0.00	61.04	03/16/2015	839400	04/15/2015	840800
7068957		5/8" METER				900		WATER	05/28/2015	Cubic	900	900	0	0.00	50.49	04/15/2015	840800	05/14/2015	841700
7068957		5/8" METER				1200		WATER	06/30/2015	Cubic	1200	1200	0	0.00	56.82	05/14/2015	841700	06/15/2015	842900
7068957		5/8" METER				2200		WATER	07/30/2015	Cubic	2200	2200	0	0.00	77.92	06/15/2015	842900	07/16/2015	845100
7068957		5/8" METER				2000		WATER	08/01/2015	Cubic	2000	2000	0	0.00	73.70	07/16/2015	845100	08/13/2015	847100
7068957		5/8" METER				2200		WATER	09/30/2015	Cubic	2200	2200	0	0.00	77.92	08/13/2015	847100	09/14/2015	849300
7068957		5/8" METER				2400		WATER	10/29/2015	Cubic	2400	2400	0	0.00	82.14	09/14/2015	849300	10/13/2015	851700
7068957		5/8" METER				900		WATER	11/30/2015	Cubic	900	900	0	0.00	50.49	10/13/2015	851700	11/12/2015	852600
7068957		5/8" METER				800		WATER	12/30/2015	Cubic	800	800	0	0.00	48.38	11/12/2015	852600	12/14/2015	853400
7068957		5/8" METER				900		WATER	01/27/2016	Cubic	900	900	0	0.00	52.60	12/14/2015	853400	01/13/2016	854300
7068957		5/8" METER				600		WATER	02/29/2016	Cubic	600	600	0	0.00	46.27	01/13/2016	854300	02/11/2016	854900
7068957		5/8" METER				1000		WATER	03/30/2016	Cubic	1000	1000	0	0.00	54.71	02/11/2016	854900	03/14/2016	855900
7068957		5/8" METER				1500		WATER	04/28/2016	Cubic	1500	1500	0	0.00	65.26	03/14/2016	855900	04/14/2016	857400
7068957		5/8" METER				1000		WATER	05/31/2016	Cubic	1000	1000	0	0.00	55.21	04/14/2016	857400	05/12/2016	858400
7068957		5/8" METER				1500		WATER	06/30/2016	Cubic	1500	1500	0	0.00	66.26	05/12/2016	858400	06/13/2016	859900
7068957		5/8" METER				1300		WATER	07/28/2016	Cubic	1300	1300	0	0.00	61.84	06/13/2016	859900	07/13/2016	861200
7068957		5/8" METER				1100		WATER	08/31/2016	Cubic	1100	1100	0	0.00	57.42	07/13/2016	861200	08/12/2016	862300
7068957		5/8" METER				1300		WATER	09/29/2016	Cubic	1300	1300	0	0.00	61.84	08/12/2016	862300	09/09/2016	863600
7068957		5/8" METER				1400		WATER	10/31/2016	Cubic	1400	1400	0	0.00	64.05	09/09/2016	863600	10/10/2016	865000
7068957		5/8" METER				1400		WATER	11/30/2016	Cubic	1400	1400	0	0.00	64.05	10/10/2016	865000	11/10/2016	866400
7068957		5/8" METER				1400		WATER	12/28/2016	Cubic	1400	1400	0	0.00	64.05	11/10/2016	866400	12/12/2016	867800
7068957		5/8" METER				2000		WATER	01/31/2017	Cubic	2000	2000	0	0.00	77.31	12/12/2016	867800	01/12/2017	869800

Location No	Acct No.	Name	Service Address	Route	Meter No.	Size	Service	Tran Date	Measure	Act Usage	Bill. Usage	Adj Usage	Adj Amt	Charges	Prior Date	Prior Read	Current Read
					7068957	5/8" METER	WATER	02/28/2017	Cubic	1400	1400	0	0.00	64.05	01/12/2017	869800	871200
					7068957	5/8" METER	WATER	03/30/2017	Cubic	1300	1300	0	0.00	61.84	02/09/2017	871200	872500
					7068957	5/8" METER	WATER	04/27/2017	Cubic	1400	1400	0	0.00	64.05	03/13/2017	872500	873900
					7068957	5/8" METER	WATER	05/31/2017	Cubic	1000	1000	0	0.00	66.73	04/12/2017	873900	874900
					7068957	5/8" METER	WATER	06/29/2017	Cubic	1200	1200	0	0.00	71.75	05/11/2017	874900	876100
					232072	5/8" METER	WATER	07/31/2017	Cubic	1100	1100	0	0.00	80.61	06/12/2017	0	1100
					7068957	5/8" METER	WATER	07/31/2017	Cubic	400	400	0	0.00	80.61	06/12/2017	876100	876500
					232072	5/8" METER	WATER	08/31/2017	Cubic	2200	2200	0	0.00	107.49	07/12/2017	1100	3300
					232072	5/8" METER	WATER	09/28/2017	Cubic	2100	2100	0	0.00	103.65	08/10/2017	3300	5400
					232072	5/8" METER	WATER	10/31/2017	Cubic	2200	2200	0	0.00	107.49	09/07/2017	5400	7600
					232072	5/8" METER	WATER	11/30/2017	Cubic	2200	2200	0	0.00	107.49	10/09/2017	7600	9800
					232072	5/8" METER	WATER	12/28/2017	Cubic	2200	2200	0	0.00	107.49	11/09/2017	9800	12000
					232072	5/8" METER	WATER	01/31/2018	Cubic	1700	1700	0	0.00	101.55	12/11/2017	12000	13700
					232072	5/8" METER	WATER	02/28/2018	Cubic	700	700	0	0.00	68.06	01/10/2018	13700	14400
					232072	5/8" METER	WATER	03/29/2018	Cubic	800	800	0	0.00	70.95	02/12/2018	14400	15200
					232072	5/8" METER	WATER	04/30/2018	Cubic	800	800	0	0.00	70.95	03/13/2018	15200	16000
					232072	5/8" METER	WATER	05/31/2018	Cubic	1200	1200	0	0.00	82.51	04/12/2018	16000	17200
					232072	5/8" METER	WATER	06/28/2018	Cubic	1900	1900	0	0.00	110.39	05/14/2018	17200	19100
					232072	5/8" METER	WATER	07/30/2018	Cubic	1900	1900	0	0.00	110.39	06/13/2018	19100	21000
					232072	5/8" METER	WATER	08/30/2018	Cubic	2000	2000	0	0.00	114.81	07/12/2018	21000	23000
					232072	5/8" METER	WATER	09/27/2018	Cubic	2200	2200	0	0.00	123.65	08/09/2018	23000	25200
					232072	5/8" METER	WATER	10/31/2018	Cubic	2000	2000	0	0.00	114.81	09/10/2018	25200	27200
					232072	5/8" METER	WATER	11/29/2018	Cubic	2000	2000	0	0.00	114.81	10/11/2018	27200	29200
					232072	5/8" METER	WATER	12/31/2018	Cubic	2100	2100	0	0.00	119.23	11/08/2018	29200	31300
					232072	5/8" METER	WATER	01/30/2019	Cubic	1100	1100	0	0.00	83.66	12/10/2018	31300	32400
					232072	5/8" METER	WATER	02/28/2019	Cubic	500	500	0	0.00	68.72	01/10/2019	32400	32900
					232072	5/8" METER	WATER	03/27/2019	Cubic	500	500	0	0.00	68.72	02/11/2019	32900	33400
					232072	5/8" METER	WATER	04/30/2019	Cubic	2500	2500	0	0.00	143.82	03/13/2019	33400	35900
					232072	5/8" METER	WATER	05/30/2019	Cubic	2200	2200	0	0.00	129.90	04/10/2019	35900	38100
					232072	5/8" METER	WATER	06/27/2019	Cubic	1800	1800	0	0.00	111.34	05/13/2019	38100	39900
					232072	5/8" METER	WATER	07/31/2019	Cubic	1900	1900	0	0.00	115.98	06/12/2019	39900	41800
					232072	5/8" METER	WATER	08/29/2019	Cubic	2200	2200	0	0.00	129.90	07/11/2019	41800	44000
					232072	5/8" METER	WATER	09/30/2019	Cubic	2000	2000	0	0.00	120.62	08/12/2019	44000	46000
					232072	5/8" METER	WATER	10/31/2019	Cubic	1200	1200	0	0.00	86.70	09/12/2019	46000	47200
					232072	5/8" METER	WATER	11/27/2019	Cubic	2000	2000	0	0.00	120.62	10/14/2019	47200	49200
					232072	5/8" METER	WATER	12/30/2019	Cubic	1800	1800	0	0.00	111.34	11/13/2019	49200	51000
					232072	5/8" METER	WATER	01/31/2020	Cubic	600	600	0	0.00	73.61	12/12/2019	51000	51600
					232072	5/8" METER	WATER	02/27/2020	Cubic	500	500	0	0.00	72.15	01/13/2020	51600	52100
					232072	5/8" METER	WATER	03/31/2020	Cubic	500	500	0	0.00	72.15	02/12/2020	52100	52600
					232072	5/8" METER	WATER	04/29/2020	Cubic	600	600	0	0.00	73.61	03/12/2020	52600	53200
					232072	5/8" METER	WATER	05/28/2020	Cubic	2100	2100	0	0.00	131.49	04/13/2020	53200	55300
					232072	5/8" METER	WATER	06/30/2020	Cubic	1700	1700	0	0.00	112.01	05/14/2020	55300	57000
					232072	5/8" METER	WATER	07/30/2020	Cubic	500	500	0	0.00	72.15	06/15/2020	57000	57500

change out meter

Location No	Acct No.	Name	Service Address	Route	Meter No.	Size	Service	Tran Date	Measure	Act Usage	Bil. Usage	Adj Usage	Adj Amt	Charges	Prior Date	Prior Read	Current Read
232072					232072	5/8" METER	WATER	08/31/2020	Cubic	2200	2200	0	0.00	136.36	07/15/2020	57500	59700
232072					232072	5/8" METER	WATER	09/30/2020	Cubic	2200	2200	0	0.00	136.36	08/12/2020	59700	61900
232072					232072	5/8" METER	WATER	10/29/2020	Cubic	1900	1900	0	0.00	121.75	09/14/2020	61900	63800
232072					232072	5/8" METER	WATER	11/30/2020	Cubic	1800	1800	0	0.00	116.88	10/14/2020	63800	65600
232072					232072	5/8" METER	WATER	12/30/2020	Cubic	2200	2200	0	0.00	136.36	11/12/2020	65600	67800
232072					232072	5/8" METER	WATER	01/27/2021	Cubic	1900	1900	0	0.00	127.86	12/14/2020	67800	69700
232072					232072	5/8" METER	WATER	02/25/2021	Cubic	1800	1800	0	0.00	122.74	01/13/2021	69700	71500
232072					232072	5/8" METER	WATER	03/31/2021	Cubic	1900	1900	0	0.00	166.24	02/11/2021	71500	73400
232072					232072	5/8" METER	WATER	04/30/2021	Cubic	1900	1900	0	0.00	166.24	03/15/2021	73400	75300
232072					232072	5/8" METER	WATER	05/27/2021	Cubic	1600	1600	0	0.00	127.72	04/14/2021	75300	76900
232072					232072	5/8" METER	WATER	06/30/2021	Cubic	1800	1800	0	0.00	153.40	05/13/2021	76900	78700
232072					232072	5/8" METER	WATER	07/29/2021	Cubic	300	300	0	0.00	39.28	06/14/2021	78700	79000
232072					232072	5/8" METER	WATER	08/31/2021	Cubic	2300	2300	0	0.00	211.76	07/14/2021	79000	81300
232072					232072	5/8" METER	WATER	09/30/2021	Cubic	2200	2200	0	0.00	198.92	08/11/2021	81300	83500

Number of Accounts |
Number of Locations |
Account/Location Combinations |

Old Business

2. Discussion/Action Item: [TAB 7]

Oshideri –
Broadway St. –
Prior water bill concern (from 2019)



Cabazon Water District

Customer Complaint Form

NAME: PAUL OSTHIDER CWD ACCT# 4-4010L

SERVICE ADDRESS: 14926 BROADWAY CABAZON, Cabazon. ³

MAILING ADDRESS: 7 CUPERTINO CIR ALISO VIEJO CA 92656

CITY: ALISO VIEJO, STATE: CA ZIP: 92656

PHONE: (714) 878-7077

E-mail: AOLUTILITY@YAHOO.COM

Please briefly describe your concerns.
Include copies of all supporting documents.

IN 2019 A CRIMINAL ACT BY THE TENANTS WHO WAS EVICTED, BROUGHT THE WATER BILL BALANCE TO \$4000. - + . OUR CONTRACT WITH WATER COMPANY WAS AND IS TO CUT THE WATER IF THE BALANCE GOES ABOVE \$120. (UNPAID BALANCE) - CABAZON WATER FAILED TO CUT THE WATER. PLAINTIFF REQUEST REEMBRACE THE ENTIRE WATER BILL FOR THAT TENANTS. (JACKY)

Paul Oshider 11/10/2021



Cabazon Water District

Customer Complaint Form

NAME: PAUL OSWIDERI CWD ACCT# ANY ACCOUNT

SERVICE ADDRESS: GENERAL ADDRESS, Cabazon.

MAILING ADDRESS: 7 CUPERTINO CIR.

CITY: ALISO VIEJO, STATE: CA ZIP: 92656

PHONE: (714) 878-7077

E-mail: AOLUTILITY@YAHOO.COM

Please briefly describe your concerns.
Include copies of all supporting documents.

LANDLORD REQUESTS TO HAVE AN OFFICIAL SIGNED CONTRACT WITH CABAZON WATER, TO DISCONNECT ANY TENANT WHOSE UNPAID BALANCE ON WATER IS MORE THAN \$120.00

THIS CONTRACT TO BE USED AFTER COVID-19 PANDEMIC IN NORMAL TIMES.

PAUL OSWIDERI
DATED 11/10/2021

Cabazon County Water District

Customer Transaction Summary

Customer Information

Account No:
PARR INVESTMENTS

Location Information

Location No:
BROADWAY
CABAZON, CA 92230

Date	Type	More Info	Reading	Usage	Prior Balance	Transaction Amount	Balance
12/31/2013	Charge				0.00	4446.35	4446.35
12/31/2013	Penalty				4446.35	89.52	4535.87
12/31/2013	Misc - TAG				4535.87	120.00	4655.87
12/31/2013	Adjustment				4655.87	-19.92	4635.95
12/31/2013	Payment	CHECK			4635.95	-4574.36	61.59
12/31/2013	Return Chk				61.59	53.29	114.88
12/31/2013	Dep Applied				114.88	-50.00	64.88
01/06/2014	Payment	CHECK			64.88	-64.88	0.00
01/30/2014	Charge	01/13/2014	84500 1	1900	0.00	64.88	64.88
02/05/2014	Payment	CHECK			64.88	-64.88	0.00
02/27/2014	Charge	02/13/2014	86500 1	2000	0.00	70.20	70.20
03/05/2014	Payment	CHECK			70.20	-70.20	0.00
03/31/2014	Charge	03/13/2014	88300 1	1800	0.00	66.18	66.18
04/02/2014	Payment	CHECK			66.18	-66.18	0.00
04/30/2014	Charge	04/14/2014	90200 1	1900	0.00	68.19	68.19
05/06/2014	Payment	CHECK			68.19	-68.19	0.00
05/29/2014	Charge	05/15/2014	92400 1	2200	0.00	74.22	74.22
06/04/2014	Payment	CHECK			74.22	-74.22	0.00
06/10/2014	Charge	06/12/2014	95300 1	2900	0.00	96.05	96.05
07/02/2014	Payment	CHECK			96.05	-96.05	0.00
07/31/2014	Charge	07/10/2014	2000 1	2000	0.00	70.20	70.20
08/11/2014	Payment	CHECK			70.20	-70.20	0.00
08/27/2014	Charge	08/11/2014	10700 1	8700	0.00	348.46	348.46
09/08/2014	Payment	CHECK			348.46	-348.46	0.00
09/30/2014	Charge	09/11/2014	13400 1	2700	0.00	88.15	88.15
10/06/2014	Payment	CHECK			88.15	-88.15	0.00
10/30/2014	Charge	10/13/2014	15600 1	2200	0.00	74.22	74.22
11/17/2014	Payment	CHECK			74.22	-74.22	0.00
11/26/2014	Charge	11/12/2014	17200 1	1600	0.00	62.16	62.16
12/03/2014	Payment	CHECK			62.16	-62.16	0.00
12/31/2014	Charge	12/11/2014	19100 1	1900	0.00	68.19	68.19
01/20/2015	Payment	CHECK			68.19	-68.19	0.00
01/29/2015	Charge	01/12/2015	22200 1	3100	0.00	109.15	109.15
02/05/2015	Payment	CHECK			109.15	-109.15	0.00
02/26/2015	Charge	02/12/2015	26800 1	4600	0.00	171.40	171.40
03/05/2015	Payment	CHECK			171.40	-171.40	0.00
03/30/2015	Charge	03/16/2015	30300 1	3500	0.00	125.75	125.75
04/09/2015	Payment	CHECK			125.75	-125.75	0.00
04/30/2015	Charge	04/15/2015	33100 1	2800	0.00	96.70	96.70
05/11/2015	Payment	CHECK			96.70	-96.70	0.00
05/28/2015	Charge	05/14/2015	36000 1	2900	0.00	100.85	100.85
06/04/2015	Payment	CHECK			100.85	-100.85	0.00
06/10/2015	Charge	06/15/2015	39300 1	3300	0.00	117.45	117.45
06/19/2015	Payment	CHECK			117.45	-117.45	0.00
07/30/2015	Charge	07/16/2015	44000 1	4700	0.00	175.55	175.55
08/01/2015	Charge	08/13/2015	47500 1	3500	175.55	125.75	301.30

Cabazon County Water District

Customer Transaction Summary

Customer Information

Account No:
PARR INVESTMENTS

Location Information

Location No:
BROADWAY
CABAZON, CA 92230

Date	Type	More Info	Reading	Usage	Prior Balance	Transaction Amount	Balance
08/05/2015	Payment	CHECK			301.30	-175.55	125.75
09/10/2015	Payment	CHECK			125.75	-125.75	0.00
09/30/2015	Charge	09/14/2015	51500 1	4000	0.00	146.50	146.50
10/08/2015	Payment	CHECK			146.50	-146.50	0.00
10/29/2015	Charge	10/13/2015	53400 1	1900	0.00	71.59	71.59
11/05/2015	Payment	CHECK			71.59	-71.59	0.00
11/30/2015	Charge	11/12/2015	54400 1	1000	0.00	52.60	52.60
12/07/2015	Payment	CHECK			52.60	-52.60	0.00
12/30/2015	Charge	12/14/2015	56000 1	1600	0.00	65.26	65.26
01/07/2016	Payment	CHECK			65.26	-65.26	0.00
01/27/2016	Charge	01/13/2016	57200 1	1200	0.00	58.93	58.93
02/04/2016	Payment	CHECK			58.93	-58.93	0.00
02/29/2016	Charge	02/11/2016	59400 1	2200	0.00	80.03	80.03
03/07/2016	Payment	CHECK			80.03	-80.03	0.00
03/30/2016	Charge	03/14/2016	61700 1	2300	0.00	82.14	82.14
04/06/2016	Payment	CHECK			82.14	-82.14	0.00
04/28/2016	Charge	04/14/2016	65400 1	3700	0.00	136.16	136.16
05/04/2016	Payment	CHECK			136.16	-136.16	0.00
05/11/2016	Charge	05/12/2016	69700 1	4300	0.00	166.84	166.84
05/27/2016	Payment	CHECK			166.84	-166.84	0.00
06/30/2016	Charge	06/13/2016	78300 1	8600	0.00	379.16	379.16
07/07/2016	Payment	CHECK			379.16	-379.16	0.00
07/28/2016	Charge	07/13/2016	81900 1	3600	0.00	136.32	136.32
08/03/2016	Payment	CHECK			136.32	-136.32	0.00
08/31/2016	Charge	08/12/2016	84500 1	2600	0.00	92.72	92.72
09/06/2016	Payment	CHECK			92.72	-92.72	0.00
09/29/2016	Charge	09/09/2016	87400 1	2900	0.00	105.80	105.80
10/05/2016	Payment	CHECK			105.80	-105.80	0.00
10/26/2016	Adjustment				0.00	8.02	8.02
10/31/2016	Charge	10/10/2016	90600 1	3200	8.02	118.88	126.90
11/07/2016	Payment	CHECK			126.90	-126.90	0.00
11/30/2016	Charge	11/10/2016	93900 1	3300	0.00	123.24	123.24
12/07/2016	Payment	CHECK			123.24	-123.24	0.00
12/28/2016	Charge	12/12/2016	98200 1	4300	0.00	166.84	166.84
01/09/2017	Payment	CHECK			166.84	-166.84	0.00
01/31/2017	Charge	01/12/2017	3400 4	3400	0.00	127.60	127.60
02/06/2017	Payment	CHECK			127.60	-127.60	0.00
02/28/2017	Charge	02/09/2017	2700 1	2800	0.00	101.44	101.44
03/08/2017	Payment	CHECK			101.44	-101.44	0.00
03/30/2017	Charge	03/13/2017	13200 1	10500	0.00	475.11	475.11
04/05/2017	Payment	CHECK			475.11	-475.11	0.00
04/27/2017	Charge	04/12/2017	18500 1	5300	0.00	212.51	212.51
05/08/2017	Payment	CHECK			212.51	-212.51	0.00
05/31/2017	Charge	05/11/2017	23900 1	5400	0.00	230.37	230.37
06/08/2017	Payment	CHECK			230.37	-230.37	0.00
06/29/2017	Charge	06/12/2017	28900 1	5000	0.00	215.01	215.01

Cabazon County Water District

Customer Transaction Summary

Customer Information

Account No:
PARR INVESTMENTS

Location Information

Location No:
BROADWAY
CABAZON, CA 92230

Date	Type	More Info	Reading	Usage	Prior Balance	Transaction Amount	Balance
07/10/2017	Payment	CHECK			215.01	-215.01	0.00
07/31/2017	Charge	07/12/2017	32300 I	3400	0.00	153.57	153.57
08/10/2017	Payment	CHECK			153.57	-153.57	0.00
08/31/2017	Charge	08/10/2017	35000 I	2700	0.00	126.69	126.69
09/07/2017	Payment	CHECK			126.69	-126.69	0.00
09/28/2017	Charge	09/07/2017	38500 I	3500	0.00	157.41	157.41
10/09/2017	Payment	CHECK			157.41	-157.41	0.00
10/31/2017	Charge	10/09/2017	41700 I	3200	0.00	145.89	145.89
11/06/2017	Payment	CHECK			145.89	-145.89	0.00
11/30/2017	Charge	11/09/2017	44400 I	2700	0.00	126.69	126.69
12/05/2017	Payment	CHECK			126.69	-126.69	0.00
12/28/2017	Charge	12/11/2017	46600 I	2200	0.00	107.49	107.49
01/10/2018	Payment	CHECK			107.49	-107.49	0.00
01/31/2018	Charge	01/10/2018	48700 I	2100	0.00	119.23	119.23
02/06/2018	Payment	CHECK			119.23	-119.23	0.00
02/28/2018	Charge	02/12/2018	51300 I	2600	0.00	141.33	141.33
03/07/2018	Payment	CHECK			141.33	-141.33	0.00
03/29/2018	Charge	03/13/2018	53200 I	1900	0.00	110.39	110.39
04/14/2018	Payment	CHECK			110.39	-110.39	0.00
04/30/2018	Charge	04/12/2018	55700 I	2500	0.00	136.91	136.91
05/07/2018	Payment	CHECK			136.91	-136.91	0.00
05/31/2018	Charge	05/14/2018	58200 I	2500	0.00	136.91	136.91
06/05/2018	Payment	CHECK			136.91	-136.91	0.00
06/28/2018	Charge	06/13/2018	61100 I	2900	0.00	154.59	154.59
07/05/2018	Payment	CHECK			154.59	-154.59	0.00
07/30/2018	Charge	07/12/2018	64900 I	3800	0.00	194.37	194.37
08/06/2018	Payment	CHECK			194.37	-194.37	0.00
08/30/2018	Charge	08/09/2018	71500 I	6600	0.00	318.13	318.13
09/06/2018	Payment	CHECK			318.13	-318.13	0.00
09/27/2018	Charge	09/10/2018	79500 I	8000	0.00	380.01	380.01
10/02/2018	Payment	CHECK			380.01	-380.01	0.00
10/31/2018	Charge	10/11/2018	83000 I	3500	0.00	181.11	181.11
11/13/2018	Payment	CHECK			181.11	-181.11	0.00
11/29/2018	Charge	11/08/2018	85900 I	2900	0.00	154.59	154.59
12/04/2018	Payment	CHECK			154.59	-154.59	0.00
12/31/2018	Charge	12/10/2018	88800 I	2900	0.00	154.59	154.59
01/07/2019	Payment	CHECK			154.59	-154.59	0.00
01/30/2019	Charge	01/10/2019	92100 I	3300	0.00	180.94	180.94
02/07/2019	Payment	CHECK			180.94	-180.94	0.00
02/28/2019	Charge	02/11/2019	95600 I	3500	0.00	190.22	190.22
03/07/2019	Payment	CHECK			190.22	-190.22	0.00
03/27/2019	Charge	03/13/2019	99000 I	3400	0.00	185.58	185.58
04/13/2019	Payment	CHECK			185.58	-185.58	0.00
04/30/2019	Charge	04/10/2019	102700 I	3700	0.00	199.50	199.50
05/08/2019	Payment	CHECK			199.50	-199.50	0.00
05/30/2019	Charge	05/13/2019	107900 I	5200	0.00	269.10	269.10

Cabazon County Water District

Customer Transaction Summary

Customer Information
 Account No:
 PARR INVESTMENTS

Location Information
 Location No:
 BROADWAY
 CABAZON, CA 92230

Date	Type	More Info	Reading	Usage	Prior Balance	Transaction Amount	Balance
06/06/2019	Payment	CHECK			269.10	-269.10	0.00
06/27/2019	Charge	06/12/2019	116900 1	9000	0.00	445.42	445.42
07/23/2019	Penalty				445.42	44.54	489.96
07/23/2019	Interest				489.96	6.68	496.64
07/31/2019	Charge	07/11/2019	135500 1	18600	496.64	890.86	1387.50
08/15/2019	Misc - TAG				1387.50	10.00	1397.50
08/19/2019	Payment	CASH			1397.50	-506.64	890.86
08/21/2019	Penalty				890.86	88.09	978.95
08/21/2019	Interest				978.95	13.21	992.16
08/28/2019	Misc - AH				992.16	250.00	1242.16
08/29/2019	Charge	08/12/2019	160600 1	25100	1242.16	1192.46	2434.62
09/16/2019	Misc - TAG				2434.62	10.00	2444.62
09/18/2019	Misc - TG2				2444.62	10.00	2454.62
09/23/2019	Penalty				2454.62	119.25	2573.87
09/23/2019	Interest				2573.87	31.10	2604.97
09/30/2019	Charge	09/12/2019	171500 0	10900	2604.97	533.58	3138.55
02/04/2020	Misc - LPF				3138.55	100.00	3238.55
02/24/2020	Interest				3238.55	39.10	3277.65
02/27/2020	Charge	02/12/2020	171500 1	0	3277.65	324.25	3601.90
02/27/2020	Adjustment				3601.90	-324.25	3277.65
03/04/2020	Payment	CHECK			3277.65	-3277.65	0.00
03/09/2020	Misc - IF				0.00	76.00	76.00
04/29/2020	Charge	04/13/2020	172900 1	1400	76.00	97.40	173.40
05/19/2020	Payment	CHECK			173.40	-76.00	97.40
05/28/2020	Charge	05/14/2020	175400 1	2500	97.40	150.97	248.37
06/18/2020	Payment	CASH			248.37	-100.00	148.37
06/30/2020	Charge	06/15/2020	178900 1	3500	148.37	199.67	348.04
07/07/2020	Payment	CASH			348.04	-100.00	248.04
07/30/2020	Charge	07/15/2020	182600 1	3700	248.04	209.41	457.45
08/19/2020	Payment	CASH			457.45	-400.00	57.45
08/31/2020	Charge	08/12/2020	186200 1	3600	57.45	204.54	261.99
09/17/2020	Payment	CREDIT CARD			261.99	-261.99	0.00
09/30/2020	Charge	09/14/2020	190300 1	4100	0.00	228.89	228.89
10/21/2020	Payment	CREDIT CARD			228.89	-228.89	0.00
10/29/2020	Charge	10/14/2020	194700 1	4400	0.00	243.50	243.50
11/19/2020	Payment	MONEY ORDER			243.50	-243.50	0.00
11/30/2020	Charge	11/12/2020	197700 1	3000	0.00	175.32	175.32
12/28/2020	Payment	VANCO CO1			175.32	-175.32	0.00
12/30/2020	Charge	12/14/2020	201400 1	3700	0.00	209.41	209.41
01/27/2021	Charge	01/13/2021	204900 0	3500	209.41	209.78	419.19
02/01/2021	Payment	VANCO CO1			419.19	-209.41	209.78
02/04/2021	Payment	CASH			209.78	-120.00	89.78
02/12/2021	Payment	VANCO CO1			89.78	-209.78	-120.00
02/25/2021	Charge	02/11/2021	208800 0	3900	-120.00	230.26	110.26
03/09/2021	Payment	VANCO CO1			110.26	-110.26	0.00
03/25/2021	Payment	CASH			0.00	-150.00	-150.00

Cabazon County Water District

Customer Transaction Summary

Customer Information

Account No:
PARR INVESTMENTS

Location Information

Location No:
BROADWAY
CABAZON, CA 92230

Date	Type	More Info	Reading	Usage	Prior Balance	Transaction Amount	Balance
03/31/2021	Charge	03/15/2021	211600 0	2800	-150.00	281.80	131.80
04/02/2021	Payment	CREDIT CARD			131.80	-131.80	0.00
04/30/2021	Charge	04/14/2021	214900 0	3300	0.00	346.00	346.00
05/10/2021	Payment	CASH			346.00	-150.00	196.00
05/27/2021	Charge	05/13/2021	218800 0	3900	196.00	423.04	619.04
06/14/2021	Payment	CASH			619.04	-180.00	439.04
06/24/2021	Payment	CREDIT CARD			439.04	-300.00	139.04
06/30/2021	Charge	06/14/2021	221800 0	3000	139.04	307.48	446.52
06/30/2021	Adjustment				446.52	-23.36	423.16
07/15/2021	Payment	CASH			423.16	-150.00	273.16
07/20/2021	Payment	CREDIT CARD			273.16	-273.16	0.00
07/29/2021	Charge	07/14/2021	224600 0	2800	0.00	275.96	275.96
08/16/2021	Payment	CASH			275.96	-150.00	125.96
08/31/2021	Charge	08/11/2021	228000 0	3400	125.96	353.00	478.96
09/07/2021	Payment	CASH			478.96	-176.50	302.46
09/19/2021	Payment	CREDIT CARD			302.46	-125.00	177.46
09/30/2021	Charge	09/13/2021	232000 0	4000	177.46	430.04	607.50

Cabazon County Water District

Work Order List

// - 10/14/2021
Sorted by Issue Date

Location No	Account No	Customer's Name	Service Address	Route				
Service	Code	Description	Number	Worker	Entered By	Issue Date	Process Date	Completion
		PARR INVESTMENTS,	BROADWAY			7		
WATER	O18	CHK PREV. SHUT OFF	000000002108			03/01/2004	03/01/2004	03/09/2004
WATER	O10	RE-READ	000000008076		EK	07/22/2014	07/22/2014	07/23/2014
WATER	O10	RE-READ	000000008199		EK	08/25/2014	08/25/2014	08/26/2014
WATER	O10	RE-READ	000000009886	CM	EK	06/23/2016	06/23/2016	06/23/2016
WATER	O10	RE-READ	000000010528	CM	EK	01/19/2017	01/19/2017	01/19/2017
WATER	O12	CHANGE OUT METER	000000010533	FLD	EK	01/19/2017	01/19/2017	01/31/2017
WATER	O10	RE-READ	000000010669	FLD	EK	03/15/2017	03/15/2017	03/21/2017
WATER	O10	RE-READ	000000012230	TO	EK	08/09/2018	08/09/2018	08/09/2018
WATER	O10	RE-READ	000000013254	CM	EK	07/15/2019	07/15/2019	07/16/2019
WATER	O10	RE-READ	000000013393	CM	EK	08/13/2019	08/13/2019	08/13/2019
WATER	O19	CALL OUT-AFTER HOURS	000000013441	JD	EK	08/28/2019	08/28/2019	08/29/2019
WATER	O06	CHECK FOR ACTIVITY	000000013536	CM	EK	09/30/2019	09/30/2019	09/30/2019
WATER	O06	CHECK FOR ACTIVITY	000000013609	FLD	EK	10/22/2019	10/22/2019	10/23/2019
WATER	O06	CHECK FOR ACTIVITY	000000013884	DW	EK	03/09/2020	03/09/2020	03/31/2020

Totals								
	O06	CHECK FOR ACTIVITY						3
WATER	O10	RE-READ						8
WATER	O12	CHANGE OUT METER						1
WATER	O18	CHK PREV. SHUT OFF						1
WATER	O19	CALL OUT-AFTER HOURS						1
			Total for WATER				WATER	14

Total Work Orders 14

Cabazon County Water District

Work Order

WO Number 00000008076

WO Code & Description: 010 RE-READ

INFORMATION ASSIGNED BY OFFICE

NAME: PARR INVESTMENTS PHONE NO.: _____
 SERVICE ID: _____ ISSUE DATE: 07/22/2014
 ACCOUNT NO: _____ PROCESS DATE: 07/22/2014
 ROUTE NO: 7 READ SEQ: 00031 PROCESS TIME: 10:30 AM
 ADDRESS: BROADWAY REQUESTED BY: _____
 METER NUMBER: 232027 ASSIGNED TO: _____

Comments:

Reread check meter number.

INFORMATION FROM THE FIELD

OLD METER READING: 232000.00000 OLD METER #: 232027 REMOTE METER #: _____
 NEW METER READING: _____ NEW METER #: _____ SEAL #: _____

Comments:

READ CORRECT ROLL OVER.

UTILITY NOTES: _____ PREVIOUS READ: 232000.00000 DATE: 09/13/2021
 DONE BY: _____ DATE COMPLETED: //

Labor Charges			
Position	Rate	Hours	Amount
Total Labor Charges			

Material Charges				
Part #	Item	Qty.	Unit Price	Total
Total Material Charges				

Equipment Charges			
Description	Rate	Hours	Amount
Total Equipment Charges			

Outside Vendor Charges			
Vendor	PO Number	Job Date	Amount
Total Vendor Charges			

Charge Summary	
Labor Charges	
Equipment Charges	
Material Charges	
Vendor Charges	
Total	

Cabazon County Water District

Work Order

O Number 000000008199

WO Code & Description: O10 RE-READ

INFORMATION ASSIGNED BY OFFICE

NAME: PARR INVESTMENTS PHONE NO.: _____
 SERVICE ID: _____ ISSUE DATE: 08/25/2014
 ACCOUNT NO: _____ PROCESS DATE: 08/25/2014
 ROUTE NO: 7 READ SEQ: 00031 PROCESS TIME: 08:30 AM
 ADDRESS: BROADWAY REQUESTED BY: _____
 METER NUMBER: 232027 ASSIGNED TO: _____

Comments:

REREAD HIGH USAGE, CALL REALTOR.

INFORMATION FROM THE FIELD

OLD METER READING: 232000.00000 OLD METER #: _____ 232027 REMOTE METER #: _____
 NEW METER READING: _____ NEW METER #: _____ SEAL #: _____

Comments:

CALLED REALTOR THEY SAID THEY HAD A ALEAK, THOUGHT IT WAS FIXED.

UTILITY NOTES: _____ PREVIOUS READ: 232000.00000 DATE: 09/13/2021
 DONE BY: _____ DATE COMPLETED: 07/23/2014

Labor Charges			
Position	Rate	Hours	Amount
Total Labor Charges			

Material Charges				
Part #	Item	Qty.	Unit Price	Total
Total Material Charges				

Equipment Charges			
Description	Rate	Hours	Amount
Total Equipment Charges			

Outside Vendor Charges			
Vendor	PO Number	Job Date	Amount
Total Vendor Charges			

Charge Summary	
Labor Charges	
Equipment Charges	
Material Charges	
Vendor Charges	
Total	

Cabazon County Water District

Work Order

WO Number 00000009886

WO Code & Description: O10 RE-READ

INFORMATION ASSIGNED BY OFFICE

NAME: PARR INVESTMENTS PHONE NO.: _____
 SERVICE ID: _____ ISSUE DATE: 06/23/2016
 ACCOUNT NO: _____ PROCESS DATE: 06/23/2016
 ROUTE NO: 7 READ SEQ: 00031 PROCESS TIME: 09:30 AM
 ADDRESS: BROADWAY REQUESTED BY: ELLEN
 METER NUMBER: 232027 ASSIGNED TO: CM

Comments:

REREAD LOOK FOR POT PLANT SITUATION

INFORMATION FROM THE FIELD

OLD METER READING: 232000.00000 OLD METER #: 232027 REMOTE METER #: _____
 NEW METER READING: _____ NEW METER #: _____ SEAL #: _____

Comments:

METER SPINNING POSSIBLE LEAK, CALLED HASKEL REALY THEY ARE TAKING CARE OF THE SITUATION

UTILITY NOTES: _____ PREVIOUS READ: 232000.00000 DATE: 09/13/2021
 K DONE BY: _____ DATE COMPLETED: 08/26/2014

Labor Charges			
Position	Rate	Hours	Amount
Total Labor Charges			

Equipment Charges			
Description	Rate	Hours	Amount
Total Equipment Charges			

Material Charges				
Part #	Item	Qty.	Unit Price	Total
Total Material Charges				

Outside Vendor Charges			
Vendor	PO Number	Job Date	Amount
Total Vendor Charges			

Charge Summary	
Labor Charges	
Equipment Charges	
Material Charges	
Vendor Charges	
Total	

VO Number 000000010528

WO Code & Description: O10 RE-READ

INFORMATION ASSIGNED BY OFFICE

NAME: PARR INVESTMENTS
 SERVICE ID: _____
 ACCOUNT NO: _____
 ROUTE NO: 7 READ SEQ: 00031
 ADDRESS: BROADWAY
 METER NUMBER: 232027

PHONE NO.: _____
 ISSUE DATE: 01/19/2017
 PROCESS DATE: 01/19/2017
 PROCESS TIME: 09:00 AM
 REQUESTED BY: ELLEN
 ASSIGNED TO: CM

Comments:

RERead MAKE SURE METER NUMBER IS CORRECT, NOT MAKING SENSE (DID WE CHANGE OUT)

INFORMATION FROM THE FIELD

OLD METER READING: 232000.00000 OLD METER #: _____ 232027 REMOTE METER #: _____
 NEW METER READING: _____ NEW METER #: _____ SEAL #: _____

Comments:

THIS WAS A ROLLER METER USAGE IS 3400. NEED TO CHANGE OUT METER

UTILITY NOTES: _____ PREVIOUS READ: 232000.00000 DATE: 09/13/2021
 WORK DONE BY: _____ DATE COMPLETED: 06/23/2016

Labor Charges			
Position	Rate	Hours	Amount
Total Labor Charges			

Material Charges				
Part #	Item	Qty.	Unit Price	Total
Total Material Charges				

Equipment Charges			
Description	Rate	Hours	Amount
Total Equipment Charges			

Outside Vendor Charges			
Vendor	PO Number	Job Date	Amount
Total Vendor Charges			

Charge Summary	
Labor Charges	
Equipment Charges	
Material Charges	
Vendor Charges	
Total	

Cabazon County Water District

Work Order

WO Number 000000010533

WO Code & Description: 012 CHANGE OUT METER

INFORMATION ASSIGNED BY OFFICE

NAME: PARR INVESTMENTS
 SERVICE ID: _____
 ACCOUNT NO: _____
 ROUTE NO: 7 READ SEQ: 00031
 ADDRESS: BROADWAY
 METER NUMBER: 232027

PHONE NO.: _____
 ISSUE DATE: 01/19/2017
 PROCESS DATE: 01/19/2017
 PROCESS TIME: 11:00 AM
 REQUESTED BY: ELLEN
 ASSIGNED TO: FLD

Comments:

CHANGE OUT METER THIS IS A ROLLOVER AND HARD TO READ

INFORMATION FROM THE FIELD

OLD METER READING: 232000.00000 OLD METER #: 232027 REMOTE METER #: _____
 NEW METER READING: _____ NEW METER #: _____ SEAL #: _____

Comments:

UTILITY NOTES: _____ PREVIOUS READ: 232000.00000 DATE: 09/13/2021
 K DONE BY: _____ DATE COMPLETED: 01/19/2017

Labor Charges			
Position	Rate	Hours	Amount
Total Labor Charges			

Material Charges				
Part #	Item	Qty.	Unit Price	Total
Total Material Charges				

Equipment Charges			
Description	Rate	Hours	Amount
Total Equipment Charges			

Outside Vendor Charges			
Vendor	PO Number	Job Date	Amount
Total Vendor Charges			

Charge Summary	
Labor Charges	
Equipment Charges	
Material Charges	
Vendor Charges	
Total	

VO Number 000000010669

WO Code & Description: O10 RE-READ

INFORMATION ASSIGNED BY OFFICE

NAME: PARR INVESTMENTS
 SERVICE ID: _____
 ACCOUNT NO: _____
 ROUTE NO: 7 READ SEQ: 00031
 ADDRESS: BROADWAY
 METER NUMBER: 232027

PHONE NO.: _____
 ISSUE DATE: 03/15/2017
 PROCESS DATE: 03/15/2017
 PROCESS TIME: 01:30 PM
 REQUESTED BY: ELLEN
 ASSIGNED TO: FLD

Comments:

REREAD CRAZY READ IN PSION (132000)

INFORMATION FROM THE FIELD

OLD METER READING: 232000.00000 OLD METER #: _____ 232027 REMOTE METER #: _____
 NEW METER READING: _____ NEW METER #: _____ SEAL #: _____

Comments:

METER SPINNING AND WAS SPINNING FIRST TIME ALSO. BLUE TAGGED AND CALLED HASKELLS AND TOLD SITUATION

UTILITY NOTES: _____ PREVIOUS READ: 232000.00000 DATE: 09/13/2021
 WORK DONE BY: _____ DATE COMPLETED: 01/31/2017

Labor Charges			
Position	Rate	Hours	Amount
Total Labor Charges			

Material Charges				
Part #	Item	Qty.	Unit Price	Total
Total Material Charges				

Equipment Charges			
Description	Rate	Hours	Amount
Total Equipment Charges			

Outside Vendor Charges			
Vendor	PO Number	Job Date	Amount
Total Vendor Charges			

Charge Summary	
Labor Charges	
Equipment Charges	
Material Charges	
Vendor Charges	
Total	

Cabazon County Water District

Work Order

WO Number 000000012230

WO Code & Description: O10 RE-READ

INFORMATION ASSIGNED BY OFFICE

NAME: PARR INVESTMENTS
 SERVICE ID: _____
 ACCOUNT NO: _____
 ROUTE NO: 7 READ SEQ: 00031
 ADDRESS: BROADWAY
 METER NUMBER: 232027

PHONE NO.: _____
 ISSUE DATE: 08/09/2018
 PROCESS DATE: 08/09/2018
 PROCESS TIME: 01:30 PM
 REQUESTED BY: ELLEN
 ASSIGNED TO: TO

Comments:

REREAD HIGH USAGE (71500) LEAVE TAG IF CORRECT

INFORMATION FROM THE FIELD

OLD METER READING: 232000.00000 OLD METER #: _____ 232027 REMOTE METER #: _____
 NEW METER READING: _____ NEW METER #: _____ SEAL #: _____

Comments:

LEFT TAG METER SPINNING READ CORRECT

UTILITY NOTES: _____ PREVIOUS READ: 232000.00000 DATE: 09/13/2021
 WORK DONE BY: _____ DATE COMPLETED: 03/21/2017

Labor Charges			
Position	Rate	Hours	Amount
Total Labor Charges			

Material Charges				
Part #	Item	Qty.	Unit Price	Total
Total Material Charges				

Equipment Charges			
Description	Rate	Hours	Amount
Total Equipment Charges			

Outside Vendor Charges			
Vendor	PO Number	Job Date	Amount
Total Vendor Charges			

Charge Summary	
Labor Charges	
Equipment Charges	
Material Charges	
Vendor Charges	
Total	

Cabazon County Water District

Work Order

WO Number 000000013254

WO Code & Description: 010 RE-READ

INFORMATION ASSIGNED BY OFFICE

NAME: PARR INVESTMENTS PHONE NO.: _____
 SERVICE ID: _____ ISSUE DATE: 07/15/2019
 ACCOUNT NO: _____ PROCESS DATE: 07/15/2019
 ROUTE NO: 7 READ SEQ: 00031 PROCESS TIME: 01:30 PM
 ADDRESS: BROADWAY REQUESTED BY: ELLEN
 METER NUMBER: 232027 ASSIGNED TO: CM

Comments:

RERead HIGH (135500) LEAVE TAG

INFORMATION FROM THE FIELD

OLD METER READING: 232000.00000 OLD METER #: 232027 REMOTE METER #: _____
 NEW METER READING: _____ NEW METER #: _____ SEAL #: _____

Comments:

READ CORRECT/LEFT TAG/ METER SPINNING BOTH TIMES READ

UTILITY NOTES: _____ PREVIOUS READ: 232000.00000 DATE: 09/13/2021
 DONE BY: _____ DATE COMPLETED: 08/09/2018

Labor Charges			
Position	Rate	Hours	Amount
Total Labor Charges			

Material Charges				
Part #	Item	Qty.	Unit Price	Total
Total Material Charges				

Equipment Charges			
Description	Rate	Hours	Amount
Total Equipment Charges			

Outside Vendor Charges			
Vendor	PO Number	Job Date	Amount
Total Vendor Charges			

Charge Summary	
Labor Charges	
Equipment Charges	
Material Charges	
Vendor Charges	
Total	

WO Number 000000013393

WO Code & Description: O10 RE-READ

INFORMATION ASSIGNED BY OFFICE

NAME: PARR INVESTMENTS PHONE NO.: _____
 SERVICE ID: _____ ISSUE DATE: 08/13/2019
 ACCOUNT NO: _____ PROCESS DATE: 08/13/2019
 ROUTE NO: 7 READ SEQ: 00031 PROCESS TIME: 10:00 AM
 ADDRESS: BROADWAY REQUESTED BY: ELLEN
 METER NUMBER: 232027 ASSIGNED TO: CM

Comments:

RERead EXTREME (160600) LEAVE TAG

INFORMATION FROM THE FIELD

OLD METER READING: 232000.00000 OLD METER #: 232027 REMOTE METER #: _____
 NEW METER READING: _____ NEW METER #: _____ SEAL #: _____

Comments:

READ CORRECT/ LEFT TAG/ METER SPINNING LIKE CRAZY

UTILITY NOTES: _____ PREVIOUS READ: 232000.00000 DATE: 09/13/2021
 K DONE BY: _____ DATE COMPLETED: 07/16/2019

Labor Charges			
Position	Rate	Hours	Amount
Total Labor Charges			

Material Charges				
Part #	Item	Qty.	Unit Price	Total
Total Material Charges				

Equipment Charges			
Description	Rate	Hours	Amount
Total Equipment Charges			

Outside Vendor Charges			
Vendor	PO Number	Job Date	Amount
Total Vendor Charges			

Charge Summary	
Labor Charges	
Equipment Charges	
Material Charges	
Vendor Charges	
Total	