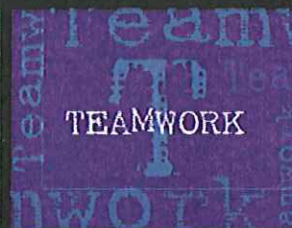
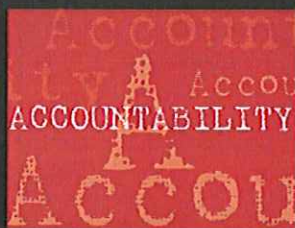
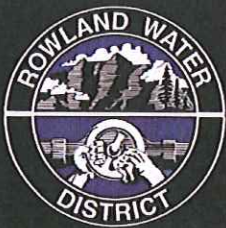


ROWLAND WATER DISTRICT

3021 South Fullerton Road
Rowland Heights, CA 91748
(562) 697-1726

RWD BOARD VISION



Our Mission:

*"Bound by our core values -- Accountability, Communication and Teamwork -- we are committed to providing the highest level of service to our customers --
DEDICATED-RELIABLE-OUTSTANDING-PROFESSIONAL SERVICE"*

**Board of Directors Regular Meeting
December 10, 2013
6:00 p.m.**



AGENDA

Regular Meeting of the Board of Directors

December 10, 2013

6:00 PM

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL OF DIRECTORS

Szu Pei Lu-Yang, President

John Bellah, Vice President

Anthony J. Lima

Robert W. Lewis

Teresa P. Rios

ADDITION(S) TO THE AGENDA

PUBLIC COMMENT ON NON-AGENDA ITEMS

Any member of the public wishing to address the Board of Directors regarding items not on the Agenda within the subject matter jurisdiction of the Board should do so at this time. With respect to items on the agenda, the Board will receive public comments at the time the item is opened for discussion, prior to any vote or other Board action. A three-minute time limit on remarks is requested.

Any person may make a request for a disability-related modification or accommodation needed for that person to be able to participate in the public meeting by telephoning Rose Perea, Secretary to the Board at (562) 697-1726, or writing to Rowland Water District, at P.O. Box 8460, Rowland Heights, CA 91748. Requests must specify the nature of the disability and the type of accommodation requested. A telephone number or other contact information should be included, so that District staff may discuss appropriate arrangements. Anyone requesting a disability-related accommodation should make the request with adequate time prior to the meeting in order for the District to provide the requested accommodation.

Any member of the public wishing to participate in the meeting, who requires a translator to understand or communicate in English, should arrange to bring a translator with them to the meeting.

Materials related to an item on this Agenda submitted after distribution of the Agenda packet are available for public review at the District office, located at 3021 S. Fullerton Road, Rowland Heights, CA 91748.

Tab 1 CONSENT CALENDAR

All items under the Consent Calendar are considered to be routine matters, status reports, or documents covering previous Board instruction. The items listed on the Consent Calendar will be enacted by one motion, unless separate discussion is requested.

- 1.1 Approval of the Minutes of Regular Board Meeting held on November 12, 2013**
Recommendation: The Board of Directors approve the Minutes as presented.
- 1.2 Approval of the Minutes of Special Board Meeting held on November 21, 2013**
Recommendation: The Board of Directors approve the Minutes as presented.
- 1.3 Demands on General Fund Account for November 2013**
Recommendation: The Board of Directors approve the demands on the general fund account as presented.
- 1.4 Investment Report for November 2013**
Recommendation: The Board of Directors approve the Investment Report as presented.
- 1.5 Water Purchases for October 2013**
For information purposes only.

Next Regular Board Meeting: January 14, 2014, 6:00 p.m.

Tab 2 ACTION ITEMS

This portion of the Agenda is for items where staff presentations and Board discussions are needed prior to formal Board action.

- 2.1 Review and Approve Directors' Meeting Reimbursements for November 2013**
Recommendation: The Board of Directors approve the reimbursements as presented.
- 2.2 Administer Oaths of Office to John E. Bellah, Division 3; Robert W. Lewis, Division 4; and Szu Pei Lu-Yang, Division 5**
No recommendation provided.
- 2.3 Approve Executive Officer Positions of the Board of Directors for 2014**
Intentionally left blank. No recommendation provided.
- 2.4 Review and Approve Board of Directors Committee Assignments for 2014**
No recommendation provided.

- 2.5 Approve/Confirm Appointment of Directors to Serve on the Puente Basin Water Agency**
Intentionally Left Blank
Recommendation: The Board of Directors approve/confirm the appointments.
- 2.6 Review and Approve Resolution 12-2013 of the Board of Directors Appointing Representatives to the Puente Basin Water Agency**
Recommendation: The Board of Directors approve the appointments.
- 2.7 Approve/Confirm Appointment of Director to Serve on the Pomona-Walnut-Rowland Joint Water Line Commission**
Intentionally Left Blank
Recommendation: The Board of Directors approve/confirm the appointment.
- 2.8 Review and Approve District Investment Policy**
Recommendation: The Board of Directors ratify and confirm the Investment Policy as adopted by Resolution No. 2.1-2006
- 2.9 Review and Approve Resolution 12.1-2013 Re-Authorizing Investment Authority to the General Manager**
Recommendation: The Board of Directors approve the Resolution as presented.
- 2.10 Approve Financial Audit Report for Fiscal Year 2012-2013 Prepared by White Nelson Diehl Evans LLP**
Recommendation: The Board of Directors approve the Financial Audit report as presented
- 2.11 Approve White Nelson Diehl Evans LLP Proposal for 2014-2016 Auditing Services**
Recommendation: The Board of Directors approve the Proposal for Services as presented
- 2.12 Approve the Surplus of Office Chairs and Board Table**
Intentionally left blank.
Recommendation: The Board of Directors approve the surplus of these items.
- 2.13 Public Relations (Rose Perea)**
- **Communications Outreach (CV Strategies)**
 - **Education Update**
- For information purposes only.*
- 2.14 Discussion of Upcoming Conferences, Workshops, or Events (Including Items that May Have Arisen after the Posting of the Agenda)**
- **Urban Water Institute Spring Water Conference, February 19-21, 2013, Palm Springs, CA**

Tab 3 LEGISLATIVE INFORMATION

3.1 Updates on Legislative Issues

Intentionally left blank.

Tab 4 REVIEW OF CORRESPONDENCE

Intentionally left blank.

Tab 5 COMMITTEE REPORTS

5.1 Three Valleys Municipal Water District (Directors Lu-Yang/Lima)

- Action Line Regular Board Meeting held November 20, 2013

There are no tabs for the remainder of the meeting.

5.2 Association of California Water Agencies (Directors Lewis/Bellah)

5.3 Puente Basin Water Agency (Directors Lima/Lewis)

5.4 Joint Powers Insurance Authority (Director Lewis/Mr. Deck)

5.5 Project Ad-Hoc Committee (Directors Lima/Lu-Yang)

5.6 Regional Chamber of Commerce (Directors Lu-Yang/Lewis)

5.7 PWR Joint Water Line Commission (Directors Lima/Bellah)

5.8 Sheriff's Community Advisory Council (Directors Lu-Yang/Rios)

5.9 Rowland Heights Community Coordinating Council (Directors Bellah/Rios)

Tab 6 OTHER REPORTS, INFORMATION ITEMS AND COMMENTS

6.1 Personnel Report (Mr. Deck)

6.2 Engineer's Report (Mr. Carrera)

Tab 7 ATTORNEY'S REPORT (Ms. Morningstar)

Directors' and General Manager's Comments

Future Agenda Items

Late Business

No action shall be taken on any items not appearing on the posted agenda, except upon a determination by a majority of the Board that an emergency situation exists, or that the need to take action arose after the posting of the agenda.

Next Regular Board Meeting:

January 14, 2014, 6:00 p.m.

ADJOURNMENT

President SZU PEI LU-YANG, Presiding

Tab

1.1



Minutes of the Regular Meeting
of the Board of Directors of the Rowland Water District
November 12, 2013 - 6:00 p.m.
Location: District Office

PLEDGE OF ALLEGIANCE

ROLL CALL OF DIRECTORS

Vice President John Bellah
Director Anthony J. Lima
Director Teresa P. Rios
Director Robert W. Lewis

ABSENT:

President Szu Pei Lu-Yang

OTHERS PRESENT:

Janet Morningstar, Legal Counsel
Dan Horan, Three Valleys Municipal Water District
Kirk Howie, Three Valleys Municipal Water District
Erin Gilhuly, CV Strategies
David Malkin, Resident
Robert Callanan, White Nelson Diehl Evans, LLP
Harry Peterson, Resident

ROWLAND WATER DISTRICT STAFF

Ken Deck, General Manager
Ted Carrera, Assistant General Manager
Tom Coleman, Assistant General Manager
Rose Perea, Director of Administrative Services
Sean Henry, Finance Officer

In the absence of President Lu-Yang, Vice President Bellah chaired the meeting.

ADDITION(S) TO THE AGENDA

None.

PUBLIC COMMENT ON NON-AGENDA ITEMS

Resident, Harry Peterson, provided General Manager, Ken Deck with questions which included PM-22 water purchases and the appearance that we had exceeded Tier 1 levels. Mr. Deck explained that the water purchases are cumulative, notwithstanding their source, and that although it appeared that we exceeded Tier 1 levels with purchases from PM-22, we had not because cumulative purchases for the period were below Tier 1 levels.

Tab 1 - CONSENT CALENDAR

Upon motion by Director Lewis, seconded by Director Lima, the Consent Calendar was approved as presented. President Lu-Yang being absent, the motion was approved with a 4-0 vote.

The approval of the Consent Calendar included:

1.1

Approval of the Minutes of Regular Board Meeting Held on October 8, 2013

1.2

Approval of the Minutes of Special Board Meeting Held on October 22, 2013

1.3

Demands on General Fund Account for October 2013

1.4

Investment Report for October 2013

1.5

Water Purchases for September 2013

Next Special Board Meeting

November 21, 2013, 5:00 p.m.

Next Regular Board Meeting

December 10, 2013, 6:00 p.m.

Tab 2 - ACTION ITEMS

2.1

Approve Directors' Meeting Reimbursements for October 2013

Upon motion by Director Lewis, seconded by Director Lima, the Directors' Meeting Reimbursement Report was approved as presented. President Lu-Yang being absent, the motion was approved with a 4-0 vote.

2.2

Review Draft Financial Audit Report for Fiscal Year 2012-2013 Prepared by White Nelson Diehl Evans LLP

Robert Callanan representing the firm of White Nelson Diehl Evans LLP reviewed the documents contained in the "Draft" Financial Audit Report and answered questions posed by the Directors. He noted that due to new accounting standards, there was a change in terminology and reporting, and that there are five categories instead of three in the statement of net position (Balance Sheet). In particular, there was a change in the treatment of the Bond issuance cost. The firm encountered no difficulty in performing the audit and there were no disagreements with management noted. He indicated that the draft report was presented for information and discussion only. The final document will be presented at the December 10, 2013, Board meeting for approval.

2.3

Review and Approve Rowland Water District's Statement of Operations for the Three Months Ending September 30, 2013

Mr. Henry explained the report covering the period July 1, 2013 through September 30, 2013, in detail and then responded to questions from the Board. Mr. Henry noted that the increase in operating revenue was attributable to increased water sales and conversely, the increase in operating expenses reflected the increase in water purchases.

A motion was made by Director Lewis, seconded by Director Lima, to receive and file the Statement of Operations as presented. President Lu-Yang being absent, the motion passed with a 4-0 vote.

2.4

Review Rowland Water District's Quarterly Investment Report as of September 30, 2013

Mr. Henry summarized the report for the Board and noted the balances as of September 30, 2013, indicating that a very low rate environment still exists, i.e., less than one-half of one percent.

A motion was made by Director Lima, seconded by Director Rios, to receive and file the investment report as presented. President Lu-Yang being absent, the motion passed with a 4-0 vote.

2.5

Receive and File PWR Joint Water Line Commission Audit Report for Fiscal Year 2012-2013 Prepared by White Nelson Diehl Evans LLP

Mr. Deck advised that the Commission has approved the Audit Report as presented at its October 17, 2013 meeting.

A motion was made by Director Lima, seconded by Director Rios, to receive and file the PWR Joint Water Line Commission Audit Report for Fiscal Year 2012-2013. President Lu-Yang being absent, the motion passed with a 4-0 vote.

2.6

Review and Approve "Puente Basin Water Agency Project Agreement No. 2 Cal Domestic Water Company Project"

Mr. Deck advised the Board that the Puente Basin Water Agency had approved the Agreement at its Board meeting which was held on October 10, 2013 and that the District's approval was a requirement of the Agency's Rules and Regulations and as such a mere formality between the parties.

A motion was made by Director Lima, seconded by Director Rios, to authorize General Manager, Ken Deck, to execute the Agreement on behalf of the District. President Lu-Yang being absent, the motion was approved with a 4-0 vote.

2.7

Review and Discuss Public Official Gift Limitations

General Manager, Ken Deck, referred to the Memorandum prepared by Attorney Jim Ciampa summarizing the Public Official Gift Limitations which was included in the Board Meeting Packet and urged members of the Board to follow the guidelines for reporting gifts on their form 700 as outlined in the memorandum.

Mrs. Perea handed out a "Reportable Gifts" form which the Directors can use to keep track of gifts to be included in their Statement of Economic Interest (Form 700).

2.8

Select Voting Delegate to Vote at the ACWA Fall Conference for ACWA President and Vice President for the 2014-2015 Term

After discussion by members of the Board, upon motion made by Director Rios, seconded by Director Lima, and approved by a 4-0 vote, the Board selected Director Robert W. Lewis as the voting delegate at the ACWA Fall Conference to vote for the offices of President and Vice President for the 2014-15 Term. In the event nominations from the floor are presented for the office of Vice President, it was staff's recommendation that Director Lewis vote in favor of Kathy Tiegs for the office of Vice President. Upon motion by Director Lima, seconded by Director Rios, the Board moved that Director Lewis vote in favor of Kathy Tiegs as Vice President. President Lu-Yang being absent, the motion was passed with a 4-0 vote.

2.9

Discuss Approval of General Services Contract Between Rowland Water District and Bellflower-Somerset Mutual Water Company

General Manager, Ken Deck, provided information to the Board regarding the purpose of the Agreement. The Agreement would allow Assistant General Manager, Tom Coleman, to move forward on projects that are time sensitive until such time as Bellflower-Somerset finds a replacement for his position. This would entail approximately four to eight hours per week and the Agreement would provide for his hourly rate plus approximately \$50.00 and include mileage and expenses. Mr. Deck advised that these shared services would reduce the administrative cost to the District and are in direct alignment with the Board's long-range strategic plan to expand in the area of shared services. After discussion, it was staff's recommendation that the Board authorize legal counsel, Janet Morningstar, to draft the Agreement. Upon motion by Director Lewis, seconded by Director Rios, the Board approved the drafting of the Agreement to incorporate the terms discussed. President Lu-Yang being absent, the motion was passed with a 4-0 vote.

2.10

Communications Outreach/Education Update

Erin Gilhuly, CV Strategies, reviewed the Communications Strategies Update with the Board and advised that CV Strategies is finalizing a feature article to be included in *Source Magazine* and also in the *ACWA News*. They are also working on a press release featuring Tom Coleman's hiring and shared services.

Rose Perea, Director of Administrative Services, reviewed Brittne Van De Car's Education Update included in the Board Meeting Packet and outlined the assessment process used in connection with the program.

2.11

Discussion of Upcoming Conferences, Workshops, or Events (Including Items that May Have Arisen after the Posting of the Agenda)

- CUEMA Elected Officials Summit, March 4-5, 2014, Renaissance Esmeralda Hotel, Indian Wells, CA
After discussion, a motion was made by Director Lewis, seconded by Director Rios to authorize the Board's attendance at the conference. The motion was passed with a 4-0 vote. Staff was instructed to make reservations for Directors Lima, Lewis, Bellah and Rios.

Tab 3 LEGISLATIVE INFORMATION

3.1

Updates on Legislative Issues

Director Lewis reported on his attendance at the Sacramento Legislative Session Update and Forecast Luncheon held on November 1, 2013 with State Senator Ed Hernandez and Senate Leader Bob Huff and the topics covered which included Health Care Reform, Education Reform, Water/Water Bond, Economic Development and Transportation and noted that the Water Bond is still in Committee.

Tab 4 REVIEW OF CORRESPONDENCE

General Manager, Ken Deck, advised the Board that the District had received a "Thank You" letter from David Malkin, Past President Kiwanis Club Hacienda Heights, for the District's support at the Annual Pancake Breakfast at the Rowland Heights Buckboard Days Parade. The funds will go to programs and scholarships for the children in the communities we serve.

Tab 5 COMMITTEE REPORTS

5.1

Three Valleys Municipal Water District

Director Lima reported on his attendance at the October 16, 2013 Board meeting and that speaker, Cathy Cole, the in-house MWD lobbyist, reported on the status of the Water Bond, the Bay Delta Conservancy Plan and Assembly Bill 145 which would transfer the water program from the Department of Health Services to the Department of Water Resources.

5.2

Association of California Water Agencies

Nothing to Report.

5.3

Puente Basin Water Agency

Director Lima reported on his attendance at the meeting held on October 10, 2013 and advised that the Cal Domestic Pipeline Project was sent out for bid. Mr. Carrera advised that the Notice Inviting Bids was sent to eight contractors and three submitted bids. The bids were very close and the contract was awarded to Doty Bros. Equipment Co. who was the lowest bidder. The bid opening on the pump station has been moved to November 25, 2013.

5.4

Joint Powers Insurance Authority

Nothing to report.

5.5

Project Ad-Hoc Committee

Nothing to report.

5.6

Regional Chamber of Commerce

Director Lewis reported that the next Government Affairs Committee meeting is scheduled for November 18, 2013.

5.7

PWR Joint Water Line Commission

Director Lima reported that the next quarterly meeting is scheduled for February 2014.

5.8

Sheriff's Community Advisory Council

Nothing to report.

5.9

Rowland Heights Community Coordinating Council

Director Bellah advised that the meeting held on November 11, 2013, concentrated primarily on the history of the Rowland Heights area and provided interesting background information on the early Rowland and Workman families.

Tab 6 OTHER REPORTS, INFORMATION ITEMS AND COMMENTS

6.1

Public Relations

Mrs. Perea advised that the District had received two Edu Grant applications from Telesis Academy and one from Jellick Elementary. The due date for the Grant applications is November 15, 2013 and the review and judging will take place on November 20, 2013. She also reported that the National Theatre for Children had completed the fall semester performances at five of the schools in our service area and had reached 2,525 students with these performances. They are in the process of scheduling additional performances for the spring semester.

6.2

Personnel Report

Nothing to report.

6.3

Engineer's Report

Nothing to report.

Tab 7 ATTORNEY'S REPORT (Ms. Morningstar)

Nothing to report.

Directors' and General Manager's Comments

General Manager, Ken Deck, emphasized the importance of providing receipts with all expense reports and urged the Directors to frequently check their iPad e-mails for time sensitive information. Mr. Deck also advised that the Sheriff's Department had inquired as to the possibility of including bill stuffers from time to time in our customer billing. Mr. Deck noted that the cost to insert a one page flyer in each bill would be approximately \$300.00 each time to generate. Legal counsel advised that unless the information contained in the bill stuffer is directly related to the District, the District cannot pay the cost of the Sheriff's bill stuffer. The Board concurred and would be agreeable if the Sheriff's Department agreed to pay for the bill stuffers.

Future Agenda Items

None.

Late Business

None.

Next Special Board Meeting

November 21, 2013, 5:00 p.m.

Next Regular Board Meeting

December 10, 2013, 6:00 p.m.

A motion was made by Director Lewis, seconded by Director Rios, and unanimously carried to adjourn the meeting. The meeting was adjourned 7:58 p.m.

JOHN E. BELLAH
Board Vice President

Attest: _____
KEN DECK
Board Secretary

Tab

1.2



Minutes of the Special Meeting of
the Board of Directors of the Rowland Water District

November 21, 2013 – 5:00 p.m.
Location: District Office

PLEDGE OF ALLEGIANCE

ROLL CALL OF DIRECTORS

President Szu Pei Lu-Yang
Vice President John Bellah
Director Anthony J. Lima
Director Robert W. Lewis
Director Teresa P. Rios

ABSENT:

None

OTHERS PRESENT:

Janet Morningstar, Legal Counsel
Dr. William Mathis, The Mathis Group
Janice Mathis, The Mathis Group
Erin Gilhuly, CV Strategies

ROWLAND WATER DISTRICT STAFF:

Ken Deck, General Manager
Ted Carrera, Assistant General Manager
Tom Coleman, Assistant General Manager
Rose Perea, Director of Administrative Services

PUBLIC COMMENT ON NON-AGENDA ITEMS

COMMENTS:

None.

Tab 1 ACTION ITEMS

1.1

Discuss Agreement for Interim Personnel Sharing Between the Bellflower-Somerset Mutual Water Company and Rowland Water District

District Counsel, Janet Morningstar, discussed the District’s powers under Sections 31000 et seq. of the Water Code and their applicability to the Agreement. The Board discussed the terms of the Agreement at length and upon motion by Director Lewis, seconded by Director Rios, accepted revisions to the terms of the Agreement for Interim Personnel Sharing with Bellflower-Somerset Mutual Water Company which were discussed at the regular meeting of November 12th. The Board approved an hourly rate of \$125.00, with a maximum of 12 hours per week, with any additional time to be granted at the discretion of the General Manager, for a period not to exceed one hundred eighty days (six months) with a right to terminate the Agreement by either party by providing thirty (30) days written notice of the intent to terminate. Legal counsel was instructed to prepare the final Agreement for signature containing these terms.

Legal counsel was also instructed by the Board to conduct further research and report back to the Board with respect to powers the District has under the County Water District Law to enter into agreements to share services with other entities, such as Management Services Agreements.

1.2

Discuss Shared Services – Next Steps

Dr. Mathis provided background and examples of cities and water agencies he has worked with that have been successful in providing shared services. The Board agreed to discuss this matter further at a future Board meeting.

1.3

Board Development Workshop “Thought Patterns for High Performance” The Pacific Institute, Facilitated by Dr. Bill Mathis

Dr. Mathis discussed opportunities and views in developing a new Service Model. He also presented a segment of the Lou Tice video “Seeing Ourselves into the Future” and discussed with the Board setting goals and new beliefs.

Directors’ and General Manager’s Comments

None

Future Agenda Items

- Discuss information provided by legal counsel, Janet Morningstar, in connection with Mutual Services Agreements
- Discuss Shared Services – Next Steps

Late Business

None

Next Regular Meeting of the Board of Directors:

December 10, 2013

A motion was made by Director Lima, seconded by Director Rios, and unanimously carried to adjourn the meeting. The meeting was adjourned at 7:21 p.m.

SZU PEI LU-YANG
Board President

Attest: _____
KEN DECK
Board Secretary

Tab

1.3

Report Criteria:

Report type: GL detail

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
17218						
11/13	11/01/2013	17218	1070	AMERICAN EXPRESS	CONFERENCE & MISC EXPENSES	463.31
11/13	11/01/2013	17218	1070	AMERICAN EXPRESS	CONFERENCE & MISC EXPENSES	228.12
Total 17218:						691.43
17219						
11/13	11/01/2013	17219	62492	ASSURANT EMPLOYEE BENEFITS	EMPLOYEES BENEFITS-LIFE	160.16
11/13	11/01/2013	17219	62492	ASSURANT EMPLOYEE BENEFITS	SHORT & LONG TERM DISABILITY	884.33
Total 17219:						1,044.49
17220						
11/13	11/01/2013	17220	1400	BADGER METER INC	#25 ORION MODULES	6,460.97
Total 17220:						6,460.97
17221						
11/13	11/01/2013	17221	371	CIVILTEC ENGINEERING INC	ENGINEERING-RWD/CDWD	10,660.00
Total 17221:						10,660.00
17222						
11/13	11/01/2013	17222	2075	CROCKER SIGNS & SCREEN	5" X 8" PLANT NAME SIGNS	693.70
11/13	11/01/2013	17222	2075	CROCKER SIGNS & SCREEN	12" X 18" RESERVOIR 8 SIGN	125.00
11/13	11/01/2013	17222	2075	CROCKER SIGNS & SCREEN	TAX	73.68
Total 17222:						892.38
17223						
11/13	11/01/2013	17223	62439	CVSTRATEGIES	COMMUNICATION SERVICES	4,838.79
Total 17223:						4,838.79
17224						
11/13	11/01/2013	17224	24701	GRAINGER	TOOLS & SUPPLIES	69.27
Total 17224:						69.27
17225						
11/13	11/01/2013	17225	348	HDR ENGINEERING INC	ENGINEERING-CUSTOMER DEVELOPMENT	16,313.53
11/13	11/01/2013	17225	348	HDR ENGINEERING INC	MISC ENGINEERING-ON GOING POTABLE WATER	5,797.67
11/13	11/01/2013	17225	348	HDR ENGINEERING INC	MISC ENGINEERING-ON GOING RC WATER SUPP	2,017.82
Total 17225:						24,129.02
17226						
11/13	11/01/2013	17226	244	INFOSEND INC	BILLING SERVICE	1,648.28
Total 17226:						1,648.28
17227						
11/13	11/01/2013	17227	2120	J W D'ANGELO CO	SUPPLIES FOR SERVICES	461.23

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
Total 17227:						461.23
17228						
11/13	11/01/2013	17228	62227	KIWANIS CLUB OF HACIENDA HEIGH	BUCKBOARD DAYS PANCAKE BREAKFAST	90.00
Total 17228:						90.00
17229						
11/13	11/01/2013	17229	62448	PARS	GASBY 45 MANAGEMENT FEE	300.00
Total 17229:						300.00
17230						
11/13	11/01/2013	17230	62502	S & J SUPPLY COMPANY, INC	8" CLOW 2515 DI POXFLG	1,092.44
11/13	11/01/2013	17230	62502	S & J SUPPLY COMPANY, INC	6" CLOW C515 DI POXFLG	691.11
11/13	11/01/2013	17230	62502	S & J SUPPLY COMPANY, INC	6" CLOW C515 DI FLG RWGV	689.00
11/13	11/01/2013	17230	62502	S & J SUPPLY COMPANY, INC	8" FLEX COUP SB	245.00
11/13	11/01/2013	17230	62502	S & J SUPPLY COMPANY, INC	6" FLEX COUP SB	162.79
11/13	11/01/2013	17230	62502	S & J SUPPLY COMPANY, INC	6" X 2' 0" DI FLG X FLG	152.80
11/13	11/01/2013	17230	62502	S & J SUPPLY COMPANY, INC	6" X 4' 0" PE X PE DIP	178.75
11/13	11/01/2013	17230	62502	S & J SUPPLY COMPANY, INC	6" X 54" DI MJ HYD BURY CL	298.00
11/13	11/01/2013	17230	62502	S & J SUPPLY COMPANY, INC	6" X 14" CI HYD EXT CL BO 8H	97.44
11/13	11/01/2013	17230	62502	S & J SUPPLY COMPANY, INC	CLOW 865 FIRE HYD DC 8H	1,623.69
11/13	11/01/2013	17230	62502	S & J SUPPLY COMPANY, INC	6" - 8" T316 SS 150# B&N SET	206.40
11/13	11/01/2013	17230	62502	S & J SUPPLY COMPANY, INC	6" X 1/8" 150# RED RBR RING GSKT	10.00
11/13	11/01/2013	17230	62502	S & J SUPPLY COMPANY, INC	6" X 20' SDR35 GSKT	41.80
11/13	11/01/2013	17230	62502	S & J SUPPLY COMPANY, INC	3/4" T316 SS HEX NUT	30.00
11/13	11/01/2013	17230	62502	S & J SUPPLY COMPANY, INC	6" DI FLG 90 ELL CL IMP	632.96
11/13	11/01/2013	17230	62502	S & J SUPPLY COMPANY, INC	SUPPLIES FOR VALVES	90.63
Total 17230:						6,242.81
17231						
11/13	11/01/2013	17231	5625	SAN GABRIEL VALLEY WATER ASSN	RESERVATION (1)	25.00
Total 17231:						25.00
17232						
11/13	11/01/2013	17232	62249	SECURE SITE SOLUTIONS INC	SYSTEM MAINTENANCE	1,989.00
Total 17232:						1,989.00
17233						
11/13	11/01/2013	17233	323	UPS	POSTAGE	98.35
Total 17233:						98.35
17235						
11/13	11/08/2013	17235	910	ACWA	2014 AGENCY DUES	15,631.00
Total 17235:						15,631.00
17236						
11/13	11/08/2013	17236	1000	ACWA/JPIA	EMPLOYEE HEALTH BENEFITS	40,863.55
11/13	11/08/2013	17236	1000	ACWA/JPIA	EMPLOYEE VISION BENEFITS	661.98
11/13	11/08/2013	17236	1000	ACWA/JPIA	EMPLOYEE ASSISTANCE PROGRAM	88.50

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
11/13	11/08/2013	17236	1000	ACWA/JPIA	RETIREEES HEALTH BENEFITS	8,549.39
Total 17236:						50,163.42
17237						
11/13	11/08/2013	17237	4600	AIRGAS USA LLC	TOOLS & SUPPLIES	513.08
Total 17237:						513.08
17238						
11/13	11/08/2013	17238	291	AMERICAN WATER WORKS ASSN	MEMBERSHIP DUES-1/01/14-12/31/14	3,365.00
Total 17238:						3,365.00
17239						
11/13	11/08/2013	17239	1165	ANTIMITE TERMITE & PEST	PEST CONTROL-MONTHLY SERVICE	105.00
Total 17239:						105.00
17240						
11/13	11/08/2013	17240	3850	ATHENS SERVICES (MODERN SVC)	TRASH SERVICE	207.12
Total 17240:						207.12
17241						
11/13	11/08/2013	17241	402	BOOMERANG BLUEPRINT	SPECS & PLANS	525.22
11/13	11/08/2013	17241	402	BOOMERANG BLUEPRINT	SPECS & PLANS	56.14
Total 17241:						581.36
17242						
11/13	11/08/2013	17242	62524	BRITTNIE VAN DE CAR	MILEAGE REIMBURSMENT	12.43
Total 17242:						12.43
17243						
11/13	11/08/2013	17243	62534	CINTAS DOCUMENT MANAGEMENT	SHREDDING SERVICE	110.00
Total 17243:						110.00
17244						
11/13	11/08/2013	17244	285	CSDA	MEMBERSHIP DUES	5,294.00
Total 17244:						5,294.00
17245						
11/13	11/08/2013	17245	16	DAVE WARREN	REIMBURSABLE EXPENSE-IPHONE ACCESSORIE	132.80
Total 17245:						132.80
17246						
11/13	11/08/2013	17246	2253	DUKE'S LANDSCAPING INC	GARDENING SERVICE	1,695.00
Total 17246:						1,695.00
17247						
11/13	11/08/2013	17247	33	DUSTIN T MOISIO	REIMBURSABLE EXPENSE-ABPA CONFERENCE	29.99

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
Total 17247:						29.99
17248						
11/13	11/08/2013	17248	24	ERIC S HALL	MILEAGE REIMBURMENT	273.46
11/13	11/08/2013	17248	24	ERIC S HALL	REIMBURSEABLE EXPENSE-BOOTS, IPHONE COV	236.74
11/13	11/08/2013	17248	24	ERIC S HALL	REIMBURSEABLE EXPENSE-ABPA CONF	64.27
Total 17248:						574.47
17249						
11/13	11/08/2013	17249	5600	G M SAGER CONSTRUCTION	SAW CUT FOR BACK GATE AUTOMATION	1,115.00
Total 17249:						1,115.00
17250						
11/13	11/08/2013	17250	24701	GRAINGER	TOOLS & SUPPLIES	66.69
11/13	11/08/2013	17250	24701	GRAINGER	TOOLS & SUPPLIES	79.10
Total 17250:						145.79
17251						
11/13	11/08/2013	17251	379	HIGHROAD INFORMATION TECHNOL	HP LASERJET PRO PRINTER	305.70
11/13	11/08/2013	17251	379	HIGHROAD INFORMATION TECHNOL	ADD-ON RUN CAT6	500.00
Total 17251:						805.70
17252						
11/13	11/08/2013	17252	244	INFOSEND INC	BILLING SERVICE	1,580.36
Total 17252:						1,580.36
17253						
11/13	11/08/2013	17253	2120	J W D'ANGELO CO	SUPPLIES FOR SERVICES	238.70
11/13	11/08/2013	17253	2120	J W D'ANGELO CO	SUPPLIES FOR SERVICES	847.08
Total 17253:						1,085.78
17254						
11/13	11/08/2013	17254	397	JANET MORNINGSTAR	LEGAL FEES	2,225.00
Total 17254:						2,225.00
17255						
11/13	11/08/2013	17255	62567	JOSHUA CLARK	REIMBURSABLE EXPENSE-SCHOOL FALL 2013	375.55
Total 17255:						375.55
17256						
11/13	11/08/2013	17256	257	MCMASTER-CARR SUPPLY CO	TOOLS & SUPPLIES	52.75
11/13	11/08/2013	17256	257	MCMASTER-CARR SUPPLY CO	TOOLS & SUPPLIES	14.58
Total 17256:						67.33
17257						
11/13	11/08/2013	17257	3952	NEW PIG	DRAIN BLOCKER DRAIN COVER	225.29
11/13	11/08/2013	17257	3952	NEW PIG	PLR267-YW SPILLBLOCKER DIKE	1,742.95

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
Total 17257:						1,968.24
17258						
11/13	11/08/2013	17258	62181	ONE TOUCH OFFICE TECHNOLOGY	CONTRACT RATE-RICOH/MPC3500	2,107.47
Total 17258:						2,107.47
17259						
11/13	11/08/2013	17259	62559	PODS ENTERPRISES, INC	FINAL PICKUP OF POD CONTAINER	83.92
Total 17259:						83.92
17260						
11/13	11/08/2013	17260	62550	PRIME SYSTEMS INDUSTRIAL AUTO	SCADA PROGRAMMING SUPPORT	852.00
Total 17260:						852.00
17261						
11/13	11/08/2013	17261	5100	PUENTE READY MIX INC	WASH CONCRETE SAND	729.98
Total 17261:						729.98
17262						
11/13	11/08/2013	17262	5740	QUINN POWER SYSTEM	CAT TRACTOR	101.42
Total 17262:						101.42
17263						
11/13	11/08/2013	17263	62447	REEB GOVERNMENT RELATIONS LLC	LOBBYIST	1,674.94
Total 17263:						1,674.94
17264						
11/13	11/08/2013	17264	62562	RMC WATER AND ENVIRONMENT	PUENTE VALLEY OPERABLE UNIT SUPPLY FEASI	22,387.53
Total 17264:						22,387.53
17265						
11/13	11/08/2013	17265	62566	SAN GABRIEL VALLEY MUNICIPAL W	WATER FORUM-JOHN BELLAH	50.00
Total 17265:						50.00
17266						
11/13	11/08/2013	17266	35	TERESA M RYAN	MILEAGE REIMBURSEMENT	23.73
Total 17266:						23.73
17267						
11/13	11/08/2013	17267	5900	THE GAS COMPANY	GAS UTILITY BILL	65.80
Total 17267:						65.80
17268						
11/13	11/08/2013	17268	62395	TRANSWORLD SYSTEMS INC-ATTN B	COLLECTION FEES	222.41

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
Total 17268:						222.41
17269						
11/13	11/08/2013	17269	62434	UNION BANK NA	CUSTODY FEES	2,070.00
11/13	11/08/2013	17269	62434	UNION BANK NA	CUSTODY FEES	1,963.00
Total 17269:						4,033.00
17270						
11/13	11/08/2013	17270	205	WARREN GRAPHICS	48HR UTILITY SERVICE NOTICE DOORHANGERS	464.40
Total 17270:						464.40
17271						
11/13	11/08/2013	17271	7800	WATER EDUCATION FOUNDATION	MEMBERSHIP 2014	3,053.00
Total 17271:						3,053.00
17272						
11/13	11/08/2013	17272	62485	YOUTH SCIENCE CENTER	PROJECT WET PROGRAM	2,500.00
Total 17272:						2,500.00
17275						
11/13	11/14/2013	17275	3375	ANTHONY LIMA	MILEAGE REIMBURSEMENT	178.65
Total 17275:						178.65
17276						
11/13	11/14/2013	17276	6966	CINTAS CORPORATION LOC 693	UNIFORM RENTAL	2,481.21
Total 17276:						2,481.21
17277						
11/13	11/14/2013	17277	62548	CORPORATE BUSINESS INTERIORS	Board Table	5,407.98
Total 17277:						5,407.98
17278						
11/13	11/14/2013	17278	1270	DATA QUICK INFORMATION SYSINC	PROPERTY DATA INFO	100.00
Total 17278:						100.00
17279						
11/13	11/14/2013	17279	9155	GRAND CENTRAL RECYCLING	CRUSHED MIXED BASE	98.18
Total 17279:						98.18
17280						
11/13	11/14/2013	17280	2724	HOME DEPOT CREDIT SERVICES	MATERIAL & SUPPLIES	216.78
11/13	11/14/2013	17280	2724	HOME DEPOT CREDIT SERVICES	MATERIAL & SUPPLIES	646.54
11/13	11/14/2013	17280	2724	HOME DEPOT CREDIT SERVICES	MATERIAL & SUPPLIES	151.91
11/13	11/14/2013	17280	2724	HOME DEPOT CREDIT SERVICES	MATERIAL & SUPPLIES	568.65
Total 17280:						1,583.88

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
17281						
11/13	11/14/2013	17281	62508	J&R CONCRETE PRODUCTS INC	MATERIAL & SUPPLIES	343.35
Total 17281:						343.35
17282						
11/13	11/14/2013	17282	62377	OREILLY AUTOMOTIVE STORES INC	AUTO SUPPLIES	79.78
Total 17282:						79.78
17283						
11/13	11/14/2013	17283	62502	S & J SUPPLY COMPANY, INC	MATERIAL & SUPPLIES	61.02
11/13	11/14/2013	17283	62502	S & J SUPPLY COMPANY, INC	MATERIAL & SUPPLIES	66.87
Total 17283:						127.89
17284						
11/13	11/14/2013	17284	62166	SO CAL GAS CO	GAS UTILITY BILL-2505 ARTIGAS	58.29
Total 17284:						58.29
17285						
11/13	11/14/2013	17285	5800	SO CALIFORNIA EDISON	OFFICE & PUMPING POWER	24,688.80
11/13	11/14/2013	17285	5800	SO CALIFORNIA EDISON	OFFICE & PUMPING POWER	2,743.20
Total 17285:						27,432.00
17286						
11/13	11/14/2013	17286	62481	STAPLES ADVANTAGE	OFFICE SUPPLIES	558.24
Total 17286:						558.24
17287						
11/13	11/14/2013	17287	62045	SZU-PEI LU-YANG	MILEAGE REIMBURSEMENT	157.86
Total 17287:						157.86
17288						
11/13	11/14/2013	17288	62564	TOMCO2 SYSTEMS COMPANY	PART #0370-7 PRESSURE RELIEF VALVE 350 PSI	2,031.15
Total 17288:						2,031.15
17289						
11/13	11/14/2013	17289	62406	UNITED RENTALS	AUGER GAS 2 MAN	137.97
Total 17289:						137.97
17290						
11/13	11/14/2013	17290	2900	VULCAN MATERIAL COMPANY	COLD PATCH (TEMPORARY BLACK TOP)	1,228.55
11/13	11/14/2013	17290	2900	VULCAN MATERIAL COMPANY	MIXED 10W	140.00
Total 17290:						1,368.55
17291						
11/13	11/14/2013	17291	7700	WALNUT VALLEY WATER DISTRICT	RECLAIMED WATER	878.13

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
Total 17291:						878.13
17292						
11/13	11/19/2013	17292	4750	PWR JT WATER LINE COMMISSION	588.2 AC FT-SEPT 2013 WATER	499,381.80
11/13	11/19/2013	17292	4750	PWR JT WATER LINE COMMISSION	MWD CAPACITY RESERVATION CHARGE	5,801.72
11/13	11/19/2013	17292	4750	PWR JT WATER LINE COMMISSION	TVMWD CONNECTED CAPACITY CHARGE	2,455.93
11/13	11/19/2013	17292	4750	PWR JT WATER LINE COMMISSION	TVMWD WATER USE CHARGE	5,826.17
11/13	11/19/2013	17292	4750	PWR JT WATER LINE COMMISSION	BUDGET ASSESSMENT-3RD QUARTER	11,096.00
Total 17292:						524,561.62
17293						
11/13	11/21/2013	17293	339	S C W U A	RESERVATION (6)	150.00
Total 17293:						150.00
17309						
11/13	11/22/2013	17309	750	A & B ELECTRIC	PAX MIXER	2,287.12
Total 17309:						2,287.12
17310						
11/13	11/22/2013	17310	4600	AIRGAS USA LLC	TANK RENTAL	60.07
Total 17310:						60.07
17311						
11/13	11/22/2013	17311	62492	ASSURANT EMPLOYEE BENEFITS	EMPLOYEES BENEFITS-LIFE	160.16
11/13	11/22/2013	17311	62492	ASSURANT EMPLOYEE BENEFITS	SHORT & LONG TERM DISABILITY	884.33
Total 17311:						1,044.49
17312						
11/13	11/22/2013	17312	1400	BADGER METER INC	COMPOUND SERIES METER	2,946.38
11/13	11/22/2013	17312	1400	BADGER METER INC	SERVICE RENEWAL-TRIMBLE RANGER WORION	900.00
Total 17312:						3,846.38
17313						
11/13	11/22/2013	17313	1476	BUSINESS CARD (VISA)	CONFERENCE & MISC EXPENSES	3,514.67
11/13	11/22/2013	17313	1476	BUSINESS CARD (VISA)	CONFERENCE & MISC EXPENSES	632.82
11/13	11/22/2013	17313	1476	BUSINESS CARD (VISA)	CONFERENCE & MISC EXPENSES	110.00
11/13	11/22/2013	17313	1476	BUSINESS CARD (VISA)	CONFERENCE & MISC EXPENSES	51.77
11/13	11/22/2013	17313	1476	BUSINESS CARD (VISA)	CONFERENCE & MISC EXPENSES	1,570.64
11/13	11/22/2013	17313	1476	BUSINESS CARD (VISA)	CONFERENCE & MISC EXPENSES	48.46
11/13	11/22/2013	17313	1476	BUSINESS CARD (VISA)	CONFERENCE & MISC EXPENSES	408.40
Total 17313:						6,336.76
17314						
11/13	11/22/2013	17314	62071	CALIFORNIA LIVING INC	INTERIOR PLANT MAINTENANCE	430.00
Total 17314:						430.00
17315						
11/13	11/22/2013	17315	403	CASELLE INC	CONTRACT SUPPORT CHARGES	1,166.00

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
Total 17315:						1,166.00
17316						
11/13	11/22/2013	17316	62534	CINTAS DOCUMENT MANAGEMENT	SHREDDING SERVICE	50.00
Total 17316:						50.00
17317						
11/13	11/22/2013	17317	62309	CITY OF INDUSTRY CITY HALL	RECYCLED WATER SYSTEM	19,291.36
Total 17317:						19,291.36
17318						
11/13	11/22/2013	17318	2075	CROCKER SIGNS & SCREEN	RECYCLED WATER "DO NOT DRINK" TAGS	59.91
11/13	11/22/2013	17318	2075	CROCKER SIGNS & SCREEN	SODIUM HYPOCHLORITE SIGN	6.50
11/13	11/22/2013	17318	2075	CROCKER SIGNS & SCREEN	AQUEOUS AMMONIA SIGN	6.50
11/13	11/22/2013	17318	2075	CROCKER SIGNS & SCREEN	8" U-CHANNEL	177.16
11/13	11/22/2013	17318	2075	CROCKER SIGNS & SCREEN	RECYCLED WATER "DO NOT DRINK" SIGNS	499.25
11/13	11/22/2013	17318	2075	CROCKER SIGNS & SCREEN	HARDWARE FOR SIGNS	124.50
11/13	11/22/2013	17318	2075	CROCKER SIGNS & SCREEN	TAX	93.49
Total 17318:						967.31
17319						
11/13	11/22/2013	17319	62351	ELITE EQUIPMENT INC.	TOOLS & SUPPLIES	458.21
Total 17319:						458.21
17320						
11/13	11/22/2013	17320	330	FUEL PRO INC	D/O INSPECTION	170.00
Total 17320:						170.00
17321						
11/13	11/22/2013	17321	348	HDR ENGINEERING INC	MISC ENGINEERING-ON GOING POTABLE WATER	6,335.41
Total 17321:						6,335.41
17322						
11/13	11/22/2013	17322	379	HIGHROAD INFORMATION TECHNOL	VIEWSONIC LED MONITOR 22", JATON CARD & CA	721.70
11/13	11/22/2013	17322	379	HIGHROAD INFORMATION TECHNOL	LONG RANGE WIRELESS COMBO KEYBOARD , M	110.92
11/13	11/22/2013	17322	379	HIGHROAD INFORMATION TECHNOL	UPS BATTERY REPLACEMENT	327.00
Total 17322:						1,159.62
17323						
11/13	11/22/2013	17323	244	INFOSEND INC	BILLING SERVICE	2,006.69
11/13	11/22/2013	17323	244	INFOSEND INC	BILLING SERVICE	30.90
Total 17323:						2,037.59
17324						
11/13	11/22/2013	17324	62226	INLAND DESERT SECURITY &	ANSWERING SERVICE	308.10
Total 17324:						308.10

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
17325						
11/13	11/22/2013	17325	3050	INLAND WATER WORKS SUPPLY CO	3/4" X 1/8" LEATHER MTR GASKET	120.00
11/13	11/22/2013	17325	3050	INLAND WATER WORKS SUPPLY CO	20 OZ AERVOE PAINT 203 BLUE	102.00
11/13	11/22/2013	17325	3050	INLAND WATER WORKS SUPPLY CO	1" X 3/4" NL BRASS BUSHING	175.00
11/13	11/22/2013	17325	3050	INLAND WATER WORKS SUPPLY CO	STAINLESS STEEL PROBE 4 FT LONG	67.00
11/13	11/22/2013	17325	3050	INLAND WATER WORKS SUPPLY CO	TAX	41.76
11/13	11/22/2013	17325	3050	INLAND WATER WORKS SUPPLY CO	SUPPLIES FOR SERVICES	211.19
Total 17325:						716.95
17326						
11/13	11/22/2013	17326	3105	JACK'S LOCK & KEY	REKEY PUSH BAR	100.00
Total 17326:						100.00
17327						
11/13	11/22/2013	17327	62066	JANITORIAL SYSTEMS	MONTHLY JANITORIAL SERVICES	600.00
Total 17327:						600.00
17328						
11/13	11/22/2013	17328	27	JOHN T JACOBSEN	MILEAGE REIMBURSEMENT	36.16
11/13	11/22/2013	17328	27	JOHN T JACOBSEN	REIMBURSABLE EXPENSE-CONFERENCE	44.59
Total 17328:						80.75
17329						
11/13	11/22/2013	17329	62525	MORROW-MEADOWS CORPORATION	Progress patment 2 for Control Panel and Programmin	9,175.00
Total 17329:						9,175.00
17330						
11/13	11/22/2013	17330	62476	NETWORKFLEET INC	MONTHLY SERVICE	399.20
Total 17330:						399.20
17331						
11/13	11/22/2013	17331	62125	PREMIER ACCESS	EMPLOYEES' DENTAL BENEFITS	3,599.29
11/13	11/22/2013	17331	62125	PREMIER ACCESS	RETIREEES' DENTAL BENEFITS	496.53
Total 17331:						4,095.82
17332						
11/13	11/22/2013	17332	5000	PUENTE BASIN WATER AGENCY	ASSESSMENT FOR PROJECT PB13-0003	10,968.13
11/13	11/22/2013	17332	5000	PUENTE BASIN WATER AGENCY	ASSESSMENT FOR ATTORNEY FEE	1,175.63
11/13	11/22/2013	17332	5000	PUENTE BASIN WATER AGENCY	ASSESSMENT FOR BANK ANALYSIS FEES	60.65
Total 17332:						12,204.41
17333						
11/13	11/22/2013	17333	62249	SECURE SITE SOLUTIONS INC	MULTIPLE INPUT & OUTPUT WIRELESS REC.,6 FO	1,480.00
11/13	11/22/2013	17333	62249	SECURE SITE SOLUTIONS INC	SERVICE VISIT-REPAIR LOCAL SMOKE DETECTO	380.00
Total 17333:						1,860.00
17334						
11/13	11/22/2013	17334	62481	STAPLES ADVANTAGE	OFFICE SUPPLIES	641.87

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
Total 17334:						641.87
17335						
11/13	11/22/2013	17335	6075	STAPLES CREDIT PLAN	OFFICE SUPPLIES	119.88
Total 17335:						119.88
17336						
11/13	11/22/2013	17336	337	STATER BROS	HOLIDAY GIFT CARDS	2,425.00
Total 17336:						2,425.00
17337						
11/13	11/22/2013	17337	6950	UNDERGROUND SERVICE ALERT	SERVICE ALERT	202.50
Total 17337:						202.50
17338						
11/13	11/22/2013	17338	62154	UNITED BROTHERS MOTOR GROUP I	MAINTENANCE TRUCK 9, 11, 15	1,234.51
Total 17338:						1,234.51
17339						
11/13	11/22/2013	17339	62353	VERIZON BUSINESS	PHONE SYSTEM-VOIP/VOICE LINE	892.16
Total 17339:						892.16
17340						
11/13	11/22/2013	17340	62560	WEBER WATER RESOURCES	GRANBY BOOSTER STATION PUMP 4 - PULL PUM	2,625.00
11/13	11/22/2013	17340	62560	WEBER WATER RESOURCES	GRANBY BOOSTER STATION REHAB PUMP 4	6,539.40
Total 17340:						9,164.40
17341						
11/13	11/22/2013	17341	62084	WESTIN ENGINEERING INC	ENGINEERING-CMMS IMPLEMENTATION	9,455.00
Total 17341:						9,455.00
17342						
11/13	11/22/2013	17342	2212	WHITE NELSON DIEHL EVANS LLP	THIRD INTERIM BILLING FISCAL YR 6/30/13	4,000.00
Total 17342:						4,000.00
17343						
11/13	11/27/2013	17343	1070	AMERICAN EXPRESS	CONFERENCE & MISC EXPENSES	143.59
11/13	11/27/2013	17343	1070	AMERICAN EXPRESS	CONFERENCE & MISC EXPENSES	314.38
11/13	11/27/2013	17343	1070	AMERICAN EXPRESS	CONFERENCE & MISC EXPENSES	780.42
Total 17343:						1,238.39
17344						
11/13	11/27/2013	17344	400	AT&T MOBILITY	MOBILE PHONES, DATA CONNECT, & NOTEBOOK	4,721.69
Total 17344:						4,721.69

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
17345						
11/13	11/27/2013	17345	371	CIVILTEC ENGINEERING INC	ENGINEERING-RWD/CDWD	14,688.63
Total 17345:						14,688.63
17346						
11/13	11/27/2013	17346	1900	CLINICAL LAB OF S B	WATER SAMPLES	1,139.00
Total 17346:						1,139.00
17347						
11/13	11/27/2013	17347	62540	CONSOLIDATED CONTRACTING SER	Permits	1,498.30
Total 17347:						1,498.30
17348						
11/13	11/27/2013	17348	62544	CPC SYSTEMS, INC	Progress Invoice No 1 - Chemical Feed System	23,258.00
Total 17348:						23,258.00
17349						
11/13	11/27/2013	17349	62441	CUEMA	ELECTED OFFICIALS SUMMIT-RESERVATIONS FO	1,625.00
Total 17349:						1,625.00
17350						
11/13	11/27/2013	17350	29	DANIEL WARREN	REIMBURSABLE EXPENSE-WORK BOOTS	139.90
Total 17350:						139.90
17351						
11/13	11/27/2013	17351	62351	ELITE EQUIPMENT INC.	VALVE TRAILER REPAIR	3,163.65
Total 17351:						3,163.65
17352						
11/13	11/27/2013	17352	379	HIGHROAD INFORMATION TECHNOL	MANAGED SERVICES	4,416.67
11/13	11/27/2013	17352	379	HIGHROAD INFORMATION TECHNOL	DATA CENTER	2,557.00
Total 17352:						6,973.67
17353						
11/13	11/27/2013	17353	62259	HYDRO-SCAPE PRODUCTS, INC	RECYCLED WATER RETRO (CPI)	1,334.39
11/13	11/27/2013	17353	62259	HYDRO-SCAPE PRODUCTS, INC	RECYCLED WATER RETRO (CPI)	167.50
11/13	11/27/2013	17353	62259	HYDRO-SCAPE PRODUCTS, INC	RECYCLED WATER RETRO (CPI)	227.01
11/13	11/27/2013	17353	62259	HYDRO-SCAPE PRODUCTS, INC	RECYCLED WATER RETRO (CPI)	25.90
11/13	11/27/2013	17353	62259	HYDRO-SCAPE PRODUCTS, INC	RECYCLED WATER RETRO (CPI)	75.62
Total 17353:						1,778.62
17354						
11/13	11/27/2013	17354	3000	INDUSTRY MFG COUNCIL	RESERVATION-(7)	245.00
Total 17354:						245.00
17355						
11/13	11/27/2013	17355	62435	INDUSTRY PUBLIC UTILITY COMMISS	PUMPING POWER-PUMPSTATION 2A	2,990.11

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
Total 17355:						2,990.11
17356						
11/13	11/27/2013	17356	2120	J W D'ANGELO CO	SUPPLIES FOR MAINS	179.12
Total 17356:						179.12
17357						
11/13	11/27/2013	17357	62141	JOELLE KRAUSE	HOLIDAY WINDOW DESIGN	450.00
Total 17357:						450.00
17358						
11/13	11/27/2013	17358	3300	LAGERLOF SENEAL ET AL	ATTORNEY FEES-1/17TH	555.70
Total 17358:						555.70
17359						
11/13	11/27/2013	17359	2056	LOS ANGELES COUNTY	HAZADOUS WASTE GENERATOR PROGRAM	2,212.00
Total 17359:						2,212.00
17360						
11/13	11/27/2013	17360	62243	POLLARDWATER.COM EAST	LPD D-CHLOR PAIL	197.10
Total 17360:						197.10
17361						
11/13	11/27/2013	17361	5000	PUENTE BASIN WATER AGENCY	ASSESSMENT FOR PROFESSIONAL FEES	3,353.33
11/13	11/27/2013	17361	5000	PUENTE BASIN WATER AGENCY	ASSESSMENT FOR CONSULTING FEES	175.00
Total 17361:						3,528.33
17362						
11/13	11/27/2013	17362	5740	QUINN POWER SYSTEM	CAT TRACTOR	39.56
Total 17362:						39.56
17363						
11/13	11/27/2013	17363	62502	S & J SUPPLY COMPANY, INC	SUPPLIES FOR MAINS	289.81
11/13	11/27/2013	17363	62502	S & J SUPPLY COMPANY, INC	HE 6" X 6" CI HYD EXT CL BO 8H	126.60
11/13	11/27/2013	17363	62502	S & J SUPPLY COMPANY, INC	HE88 6" X 8" CI HYD EXT CL BO 8H	136.30
11/13	11/27/2013	17363	62502	S & J SUPPLY COMPANY, INC	HE188 6" X 18" CI HYD EXT CL BO 8H	199.60
11/13	11/27/2013	17363	62502	S & J SUPPLY COMPANY, INC	BNSS68 6" - 9" T316 SS 150# B&N SET	262.80
11/13	11/27/2013	17363	62502	S & J SUPPLY COMPANY, INC	AY3826101 10" X 1" IP 3826 DS BRS SDL	116.31
11/13	11/27/2013	17363	62502	S & J SUPPLY COMPANY, INC	AY3826102 10" X 2" IP 3826 DS BRS SDL	374.82
Total 17363:						1,506.24
17364						
11/13	11/27/2013	17364	62064	SHERATON FAIRPLEX HOTEL & CON	EMPLOYEE RECOGNITION DINNER-DEPOSIT	2,000.00
Total 17364:						2,000.00
17365						
11/13	11/27/2013	17365	3550	SOUTHERN COUNTIES FUELS	GASOLINE, REGULAR GRADE	7,059.79

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
Total 17365:						7,059.79
17366						
11/13	11/27/2013	17366	62521	TRIPEPI SMITH & ASSOCIATES	WEBSITE MONTHLY MAINTENANCE SUPPORT	300.00
Total 17366:						300.00
17367						
11/13	11/27/2013	17367	62501	TW TELECOM	INTERNET & DATA	1,168.01
Total 17367:						1,168.01
17368						
11/13	11/27/2013	17368	2550	VERIZON CALIFORNIA	PHONE SERVICE	614.43
Total 17368:						614.43
17369						
11/13	11/27/2013	17369	205	WARREN GRAPHICS	BUSINESS CARDS-J CLARK, T COLEMAN, M SERN	204.42
Total 17369:						204.42
17370						
11/13	11/27/2013	17370	242	WATEREUSE ASSOCIATION	MEMBERSHIP DUES	1,613.56
Total 17370:						1,613.56
111513						
11/13	11/15/2013	111513	62558	PUENTE BASIN WATER AGENCY	PM-22 CONNECTION	444,536.40
11/13	11/15/2013	111513	62558	PUENTE BASIN WATER AGENCY	TVMWD CONNECTION CAPACITY	3,044.54
11/13	11/15/2013	111513	62558	PUENTE BASIN WATER AGENCY	TVMWD EQUIVALENT SMALL METER	3,811.55
11/13	11/15/2013	111513	62558	PUENTE BASIN WATER AGENCY	TVMWD WATER USE CHARGE	1,769.32
11/13	11/15/2013	111513	62558	PUENTE BASIN WATER AGENCY	MWD CAPACITY CHARGE	4,943.57
Total 111513:						458,105.38
Grand Totals:						1,400,018.24

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
11505-0	74,486.26	.00	74,486.26
222100	25.90	1,400,044.14-	1,400,018.24-
51310-0	943,918.20	.00	943,918.20
51410-1	7,595.49	.00	7,595.49
51410-2	5,500.47	.00	5,500.47
51410-3	3,811.55	.00	3,811.55
51410-5	10,745.29	.00	10,745.29
51510-0	20,169.49	.00	20,169.49
51810-0	14,684.98	.00	14,684.98
52210-0	9,164.40	.00	9,164.40
52310-0	27,678.91	.00	27,678.91
54209-0	4,789.98	25.90-	4,764.08

GL Account	Debit	Credit	Proof
54210-0	2,567.25	.00	2,567.25
54211-0	1,758.20	.00	1,758.20
54212-0	9,407.35	.00	9,407.35
54213-0	2,839.00	.00	2,839.00
54214-0	8,215.30	.00	8,215.30
54218-0	852.00	.00	852.00
54219-0	10,968.13	.00	10,968.13
56210-0	9,154.19	.00	9,154.19
56211-0	4,333.00	.00	4,333.00
56214-0	1,371.76	.00	1,371.76
56215-0	29,066.56	.00	29,066.56
56216-0	1,348.53	.00	1,348.53
56217-0	682.29	.00	682.29
56218-0	4,455.64	.00	4,455.64
56218-1	1,175.63	.00	1,175.63
56219-0	9,462.69	.00	9,462.69
56220-0	11,039.82	.00	11,039.82
56221-0	4,887.25	.00	4,887.25
56223-0	6,572.25	.00	6,572.25
56312-0	17,749.71	.00	17,749.71
56320-0	795.55	.00	795.55
56411-0	40,863.55	.00	40,863.55
56413-0	3,599.29	.00	3,599.29
56415-0	661.98	.00	661.98
56416-0	320.32	.00	320.32
56417-0	9,045.92	.00	9,045.92
56418-0	1,768.66	.00	1,768.66
56419-0	88.50	.00	88.50
56710-0	3,364.70	.00	3,364.70
56811-0	4,000.00	.00	4,000.00
56812-0	8,150.52	.00	8,150.52
57312-0	2,996.63	.00	2,996.63
57314-0	5,063.99	.00	5,063.99
57315-0	1,139.00	.00	1,139.00
57316-0	52,851.96	.00	52,851.96
57319-0	2,500.00	.00	2,500.00
57321-0	2,382.00	.00	2,382.00
Grand Totals:	<u>1,400,070.04</u>	<u>1,400,070.04-</u>	<u>.00</u>

Report Criteria:
 Report type: GL detail

Report Criteria:
Detail Report

Check Number	Date	Payee				
17234	11/04/2013	JCC CA PROPERTIES LLC				
	<u>Sequence</u>	<u>Source</u>	<u>Description</u>	<u>GL Account</u>	<u>Amount</u>	<u>Check Amount</u>
	1	12-13E	PROJECT REFUND-17651 COLIMA RD	24110-0	1,706.90	1,706.90
17294	11/22/2013	JOSEPH MOLINA				
	<u>Sequence</u>	<u>Source</u>	<u>Description</u>	<u>GL Account</u>	<u>Amount</u>	<u>Check Amount</u>
	1	2981-11	CREDIT REFUND-18847 GALLEANO ST	15210-0	56.29	56.29
17295	11/22/2013	KUMON				
	<u>Sequence</u>	<u>Source</u>	<u>Description</u>	<u>GL Account</u>	<u>Amount</u>	<u>Check Amount</u>
	1	487615-25	CREDIT REFUND-1673 AZUSA AVE	15210-0	26.23	26.23
17296	11/22/2013	PETER Y SOWA				
	<u>Sequence</u>	<u>Source</u>	<u>Description</u>	<u>GL Account</u>	<u>Amount</u>	<u>Check Amount</u>
	1	55081-00	CREDIT REFUND-18246 MESCAL ST	15210-0	47.06	47.06
17297	11/22/2013	JOE CHE YAO CHANG				
	<u>Sequence</u>	<u>Source</u>	<u>Description</u>	<u>GL Account</u>	<u>Amount</u>	<u>Check Amount</u>
	1	217910-22	CREDIT REFUND-2360 RIDGEVIEW AVE	15210-0	104.07	104.07
17298	11/22/2013	TERESA WANG MODIE				
	<u>Sequence</u>	<u>Source</u>	<u>Description</u>	<u>GL Account</u>	<u>Amount</u>	<u>Check Amount</u>
	1	711148-93	DEPOSIT REFUND-1855 VIA ENTRADA	22810-0	280.00	280.00
17299	11/22/2013	JENNIE OLIVA CEVALLOS				
	<u>Sequence</u>	<u>Source</u>	<u>Description</u>	<u>GL Account</u>	<u>Amount</u>	<u>Check Amount</u>
	1	724117-38	DEPOSIT REFUND-422 GENDEL DR	22810-0	145.01	145.01
17299	11/26/2013	JENNIE OLIVA CEVALLOS				
	<u>Sequence</u>	<u>Source</u>	<u>Description</u>	<u>GL Account</u>	<u>Amount</u>	<u>Check Amount</u>
	1	724117-38	Void - DEPOSIT REFUND-422 GENDEL DR	22810-0	145.01-	145.01-

Check Number	Date	Payee						
17300	11/22/2013	TODAY REAL ESTATE C/O SUE LIU						
			<u>Sequence</u>	<u>Source</u>	<u>Description</u>	<u>GL Account</u>	<u>Amount</u>	<u>Check Amount</u>
			1	55859-66	DEPOSIT REFUND-18543 ADIVINO ST	22810-0	49.38	49.38
17301	11/22/2013	JOHN EIDE						
			<u>Sequence</u>	<u>Source</u>	<u>Description</u>	<u>GL Account</u>	<u>Amount</u>	<u>Check Amount</u>
			1	285034-43	DEPOSIT REFUND-18127 RENAULT ST	22810-0	233.30	233.30
17302	11/22/2013	MEI HUA LEE						
			<u>Sequence</u>	<u>Source</u>	<u>Description</u>	<u>GL Account</u>	<u>Amount</u>	<u>Check Amount</u>
			1	161850-75	DEPOSIT REFUND-18416 MACLAREN ST	22810-0	80.98	80.98
17303	11/22/2013	LEI WANG						
			<u>Sequence</u>	<u>Source</u>	<u>Description</u>	<u>GL Account</u>	<u>Amount</u>	<u>Check Amount</u>
			1	554675-72	DEPOSIT REFUND-1988 CALLE BOGOTA	22810-0	296.58	296.58
17304	11/22/2013	RA DURAN CONSTRUCTION CORP						
			<u>Sequence</u>	<u>Source</u>	<u>Description</u>	<u>GL Account</u>	<u>Amount</u>	<u>Check Amount</u>
			1	52-00	DEPOSIT REFUND-18900 GALE AVE	22810-0	591.12	591.12
17305	11/22/2013	QING JIANG						
			<u>Sequence</u>	<u>Source</u>	<u>Description</u>	<u>GL Account</u>	<u>Amount</u>	<u>Check Amount</u>
			1	797856-34	DEPOSIT REFUND-18702 GREENGATE	22810-0	439.02	439.02
17306	11/22/2013	LOWELL OVERTON						
			<u>Sequence</u>	<u>Source</u>	<u>Description</u>	<u>GL Account</u>	<u>Amount</u>	<u>Check Amount</u>
			1	589281-91	DEPOSIT REFUND-2711 PLANO DR	22810-0	541.90	541.90
17307	11/22/2013	WHITE WAVE FOODS						
			<u>Sequence</u>	<u>Source</u>	<u>Description</u>	<u>GL Account</u>	<u>Amount</u>	<u>Check Amount</u>
			1	51-00	DEPOSIT REFUND-18275 ARENTH AVE	22810-0	909.44	909.44
17308	11/22/2013	ANTONIO MENDOZA						

<u>Sequence</u>	<u>Source</u>	<u>Description</u>	<u>GL Account</u>	<u>Amount</u>	<u>Check Amount</u>
1	55859-65	DEPOSIT REFUND-18543 ADIVINO ST	22810-0	166.65	166.65
Grand Totals:					<u>5,528.92</u>

Report Criteria:
Detail Report

Tab

1.4



Rowland Water District Memorandum

To: Kenneth Deck, General Manager

From: Sean S. Henry, Finance Officer

CC:

Date: December 2, 2013

Subject: Investment Update – November 2013

Economic Review: The next meeting of the Federal Reserve is scheduled for December 17th. The last meeting was held on October 29th. The Fed Funds rate remains at a target range of 0 to ¼ percent. At the meeting, the Federal Reserve stated that “economic activity has been expanding at a moderate pace. Some indicators of labor market conditions have shown further improvement in recent months, but the unemployment rate remains elevated. Household spending and business fixed investment advanced, and the housing sector slowed somewhat in recent months. Fiscal policy is restraining economic growth. Apart from fluctuations due to changes in energy prices, inflation has been running below the Committee’s longer-run objective, but longer-term inflation expectations have remained stable.” The latest reading of the Consumer Price Index (CPI) for Los Angeles, Riverside and Orange Counties was -0.3 for the month of October. The previous reading was 0.7 in September.

LAIF Update: LAIF ended the month of November with a yield of 0.26%. This represents no change from the month of October. A comparison with last year shows LAIF .06 basis points lower than November 2012 when the yield stood at 0.32%.

RWD Investments: Rowland Water District’s bond portfolio carries an average yield of 1.61%, no change from the month of October. This represents a 1.35 basis point premium to LAIF. The District had no bond purchases or maturities in the month of November. The District’s CD Placement Program has an effective yield of 0.46% with an average maturity of 652 days.

Rowland Water District
3021 South Fullerton Road
Rowland Heights, CA 91748
Tel (562) 697-1726

ROWLAND WATER DISTRICT
SUMMARY OF CASH AND INVESTMENTS
FOR MONTH ENDED NOVEMBER 30, 2013



CASH	
Citizens Business Bank	615,282.11
Comerica Bank MMIA	<u>8,723.24</u>
TOTAL CASH	624,005.35

COMERICA SECURITIES CD PLACEMENT	NA	1mth - 2 Years	NA	NA	NA	0.46%	652	2,170,000.00	13.17%
LOCAL AGENCY INVESTMENT FUND (LAIF)	NA	NA	NA	NA	NA	0.26%	NA	1,166,047.03	7.08%

**BNY MELLON INVESTMENTS
(UNION BANK CUSTODIAN)**

	Term	Quantity	Purchase Price	Current Price	Maturity Date	Effective Yield	Next Call	Current Value	% of Portfolio
Fedl Natl Mtg Assn	4 Year	250,000.00	101.968	100.070	12/11/13	2.41%	NA	250,175.00	1.52%
Fedl Home Loan Mtg Corp	5 Year	250,000.00	99.758	100.236	01/07/14	2.50%	NA	250,590.00	1.52%
Fed Natl Mtg Assn	5 Year	250,000.00	100.531	100.462	02/05/14	2.42%	NA	251,155.00	1.52%
Fed Natl Mtg Assn	5 Year	250,000.00	99.749	100.740	03/13/14	2.49%	NA	251,850.00	1.53%
Fed Farm Credit Bank	5 Year	250,000.00	99.782	100.943	04/17/14	2.63%	NA	252,357.50	1.53%
Fedl Home Loan Mtg Corp	5 Year	250,000.00	100.012	100.947	04/23/14	2.50%	NA	252,367.50	1.53%
Fed Natl Mtg Assn	5 Year	250,000.00	99.594	101.730	05/15/14	2.50%	NA	252,682.50	1.53%
Fed Natl Mtg Assn	5 Year	100,000.00	101.835	102.400	11/20/14	2.63%	NA	102,400.00	0.62%
Fed Home Loan Mtg Corp	5 Year	250,000.00	100.896	103.153	02/09/15	2.88%	NA	257,882.50	1.56%
US Treasury Note	5 Year	250,000.00	99.489	103.035	03/31/15	2.50%	NA	257,587.50	1.56%
US Treasury Note	5 Year	250,000.00	102.016	103.234	04/30/15	2.50%	NA	258,085.00	1.57%
Fedl Natl Mtg Assn	5 Year	250,000.00	102.061	103.448	07/28/15	2.38%	NA	258,620.00	1.57%
US Treasury Note	5 Year	250,000.00	100.266	104.414	03/31/16	2.25%	NA	261,035.00	1.58%
US Treasury Note	5 Year	250,000.00	101.219	102.750	07/31/16	1.50%	NA	256,875.00	1.56%
US Treasury Note	5 Year	250,000.00	101.231	101.289	10/31/16	1.00%	NA	253,222.50	1.54%
Fedl Natl Mtg Assn	5 Year	250,000.00	100.639	102.205	11/15/16	1.38%	NA	255,512.50	1.55%
US Treasury Note	5 Year	250,000.00	99.942	100.883	11/30/16	0.88%	NA	252,207.50	1.53%
Fed Natl Mtg Assn	5 Year	200,000.00	101.194	101.774	01/30/17	1.25%	NA	203,548.00	1.24%
Fed Natl Mtg Assn	5 Year	250,000.00	100.083	99.606	08/28/17	0.88%	NA	249,015.00	1.51%
US Treasury Note	5 Year	250,000.00	99.559	98.875	09/30/17	0.63%	NA	247,187.50	1.50%
Fed Natl Mtg Assn	5 Year	250,000.00	100.019	99.046	12/20/17	0.88%	NA	247,615.00	1.50%
Fed Home Loan Mtg Corp	5 Year	200,000.00	99.289	98.139	01/12/18	0.75%	NA	196,278.00	1.19%
US Treasury Note	5 Year	200,000.00	99.742	98.570	02/28/18	0.75%	NA	197,140.00	1.20%
Fed Natl Mtg Assn	5 Year	500,000.00	100.300	98.127	05/21/18	0.88%	NA	490,635.00	2.98%
US Treasury Note	5 Year	250,000.00	99.727	100.313	09/30/18	1.38%	NA	250,782.50	1.52%
Cash Reserve Account						0.00%		60,699.93	0.37%
Total BNY Mellon Investments								6,317,505.93	38.33%

**MERRILL LYNCH INVESTMENTS
(UNION BANK CUSTODIAN)**

	Term	Quantity	Purchase Price	Current Price	Maturity Date	Effective Yield	Next Call	Current Value	% of Portfolio
Fedl Home Loan Bank	5 Year	495,000.00	100.901	100.092	12/13/13	3.13%	NA	495,455.40	3.01%
Fedl Home Loan Bank	4 Year	240,000.00	100.441	100.933	09/12/14	1.38%	NA	242,239.20	1.47%
Fedl Home Loan Bank	5 Year	300,000.00	100.687	102.663	12/12/14	2.75%	NA	307,989.00	1.87%
Fedl Home Loan Bank	4 Year	245,000.00	99.270	100.989	12/12/14	1.25%	NA	247,423.05	1.50%
Fedl Natl Mtg Assn	5 Year	480,000.00	100.625	101.884	09/28/16	1.25%	NA	489,043.20	2.97%
Fedl Natl Mtg Assn	5 Year	500,000.00	100.898	102.205	11/15/16	1.38%	NA	511,025.00	3.10%
Fedl Home Loan Mtg Corp	5 Year	465,000.00	100.427	100.771	03/08/17	1.00%	NA	468,585.15	2.84%
Fedl Home Loan Mtg Corp	5 Year	250,000.00	102.124	101.437	05/12/17	1.25%	NA	253,592.50	1.54%
Fedl Home Loan Mtg Corp	5 Year	250,000.00	100.793	100.186	06/29/17	1.00%	NA	250,465.00	1.52%
Fedl Natl Mtg Assn	5 Year	485,000.00	101.342	99.606	08/28/17	0.88%	NA	483,089.10	2.93%
Fedl Natl Mtg Assn	5 Year	495,000.00	100.650	99.046	12/20/17	0.88%	NA	490,277.70	2.97%
Fedl Home Loan Mtg Corp	5 Year	495,000.00	100.066	98.139	01/12/18	0.75%	NA	485,788.05	2.95%
Fedl Natl Mtg Assn	5 Year	495,000.00	100.448	98.599	02/08/18	0.88%	NA	488,065.05	2.96%
Fedl Home Loan Mtg Corp	5 Year	495,000.00	100.392	98.310	03/07/18	0.88%	NA	486,634.50	2.95%
Fedl Natl Mtg Assn	5 Year	500,000.00	100.530	98.127	05/21/18	0.88%	NA	490,635.00	2.98%
ML Bank Deposit (Cash Account)						0.00%		13,103.95	0.08%
Total Merrill Lynch Investments								6,203,410.85	37.64%

TOTAL INVESTMENTS								15,856,963.81	100%
TOTAL CASH AND INVESTMENTS								16,480,969.16	
Weighted Average Yield of Total Investment Portfolio:									
								1.19%	

Market values determined by last business day of month values.
 All listed investments comply with the District's Statement of Investment Policy as established in Resolution 2-2007.
 The District's available cash and investment portfolio provides sufficient cash flow and liquidity to meet all normal obligations for at least a six-month period of time.
 NOTE: All interest values shown above are based on annual rates of return.

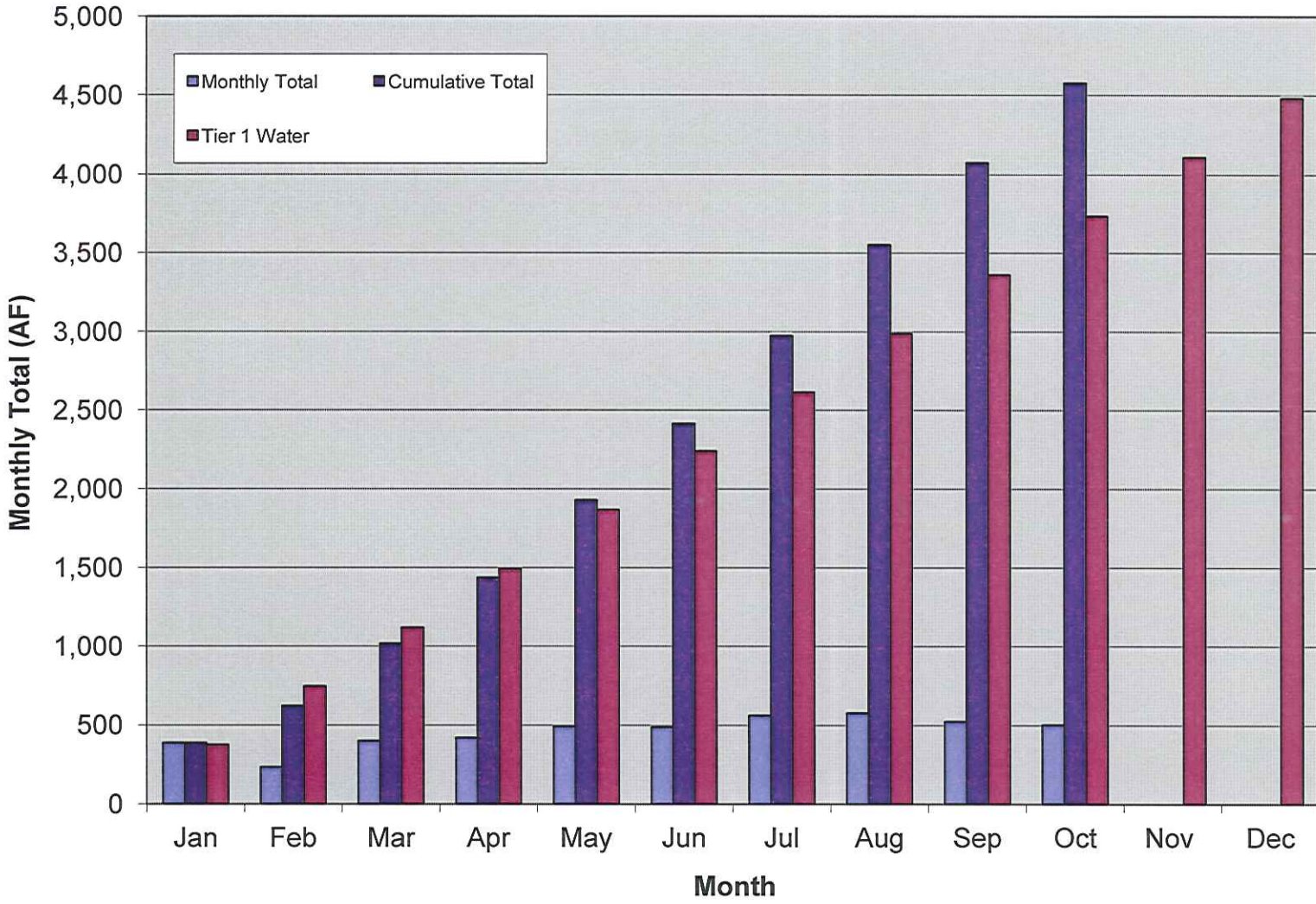

 Sean S. Henry, Finance Officer



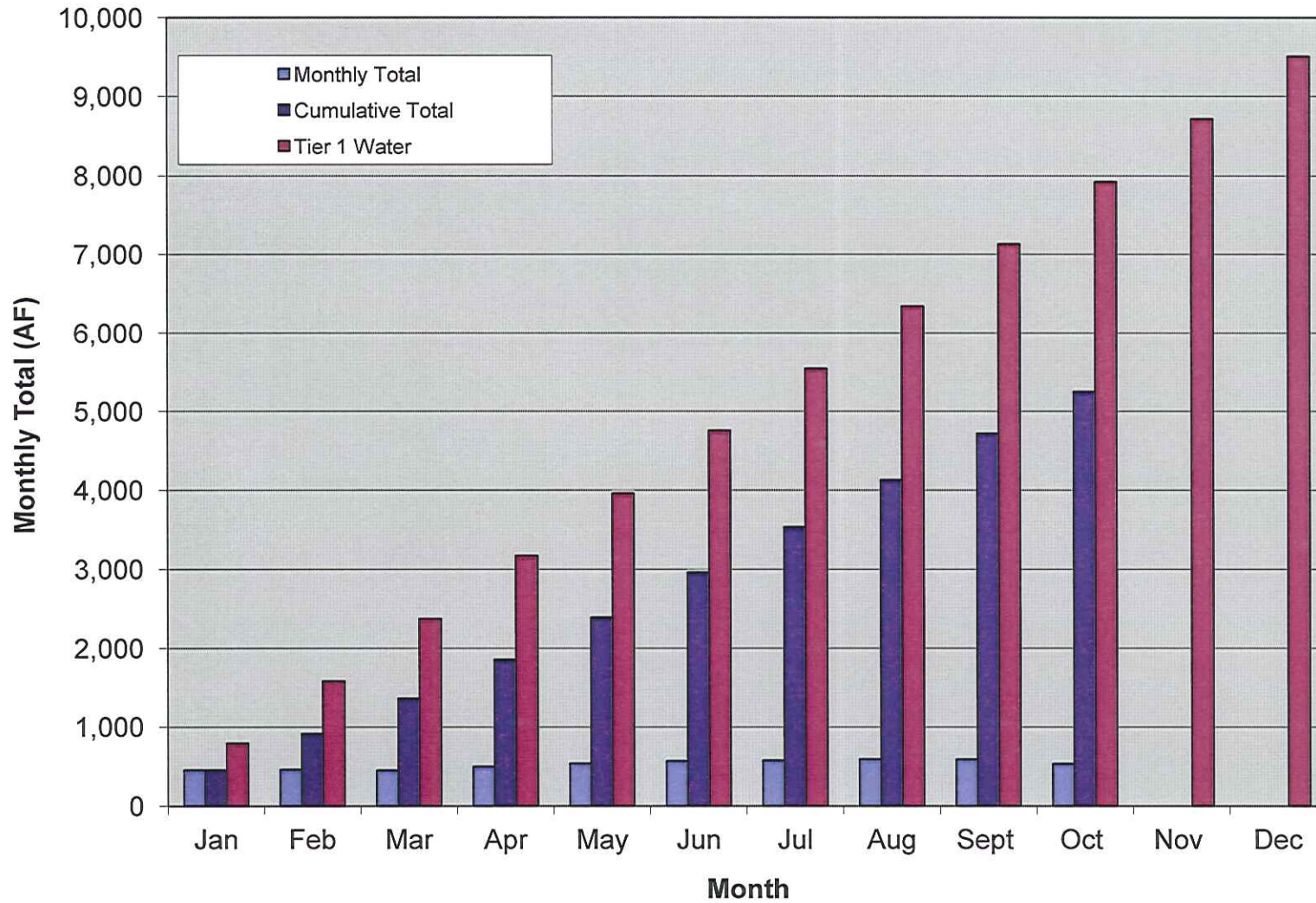
COMPARATIVE PURCHASED WATER REPORT FOR THE MONTH OF OCTOBER 2013

SOURCE / DESCRIPTION	2013			2012		
	ACRE-FEET	COST	COST/A.F.	ACRE-FEET	COST	COST/A.F.
WATER CHARGES:						
POTABLE WATER						
PUENTE BASIN WATER AGENCY / TVMWD	502.3	426,452.70	849.00	545.8	406,606.90	744.97
PWR	531.4	451,158.60	849.00	588.2	466,442.60	793.00
	1033.7	877,611.30		1134.0	873,049.50	
RECLAIMED WATER	82.8	20,169.49	243.59	33.6	9,011.08	268.19
TOTAL WATER CHARGES	1,116.5	897,780.79		1,167.6	882,060.58	
FIXED CHARGES:						
TVMWD--						
CAPACITY RESERVATION		4,943.57			5,022.18	
CONNECTED CAPACITY		3,044.54			3,044.54	
WATER USE CHARGE		1,769.32			1,625.55	
EQUIV. SMALL METER		3,811.55			3,780.68	
SUBTOTAL		13,568.98			13,472.95	
PWR--						
CAPACITY RESERVATION		5,801.72			7,978.80	
CONNECTED CAPACITY		2,455.93			2,455.93	
WATER USE CHARGE		5,826.17			5,767.94	
DEPRECIATION		1,389.00			1,389.00	
REPLACEMENT		1,910.00			1,910.00	
PWR BUDGET ASSESSMENT		7,797.00			7,805.67	
SUBTOTAL		25,179.82			27,307.34	
TOTAL FIXED CHARGES		38,748.80			40,780.29	
TOTAL PURCHASED WATER CHARGES		936,529.59			922,840.87	
AVERAGE WATER CHARGE:		\$ 838.81			\$ 790.37	

CY 2013 PM-22 Water Purchases



CY 2013 Rowland JWL Purchases



Rowland JWL Purchases Tier-1 (in Acre-Feet)
Calendar Year 2013
Year to Date Invoiced as of 1/1/13

	ACTUAL			ESTIMATED		
	Monthly Total	Cumulative Total	Balance in Tier 1 (9,508 AF)	Cumulative Total	Acre Foot Difference	Percentage Difference
Jan	453.3	453.3	9,054.7	792	-339	-42.79%
Feb	460.2	913.5	8,594.5	1,585	-671	-42.35%
Mar	449.7	1,363.2	8,144.8	2,377	-1,014	-42.65%
Apr	495.8	1,859.0	7,649.0	3,169	-1,310	-41.34%
May	535.6	2,394.6	7,113.4	3,962	-1,567	-39.56%
Jun	567.7	2,962.3	6,545.7	4,754	-1,792	-37.69%
Jul	575.1	3,537.4	5,970.6	5,546	-2,009	-36.22%
Aug	590.0	4,127.4	5,380.6	6,339	-2,211	-34.89%
Sept	588.1	4,715.5	4,792.5	7,131	-2,416	-33.87%
Oct	531.5	5,247.0	4,261.0	7,923	-2,676	-33.78%
Nov				8,716	-8,716	-100.00%
Dec				9,508	-9,508	-100.00%

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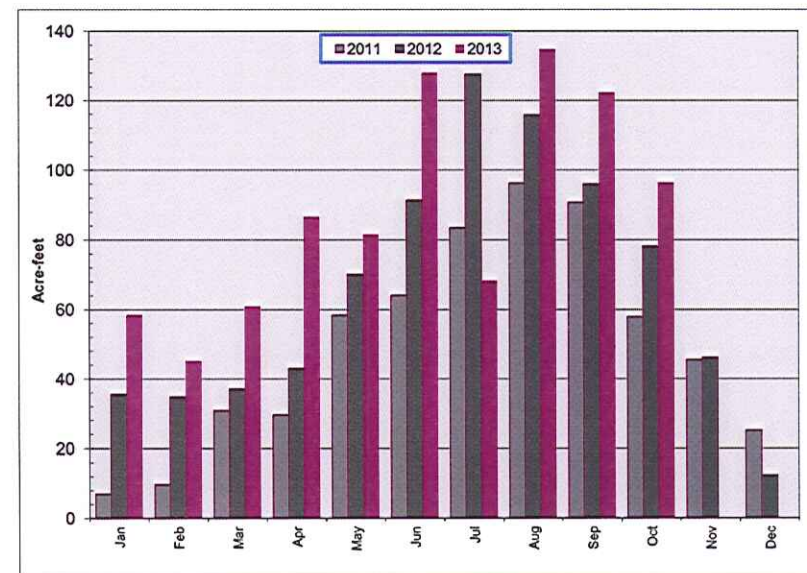
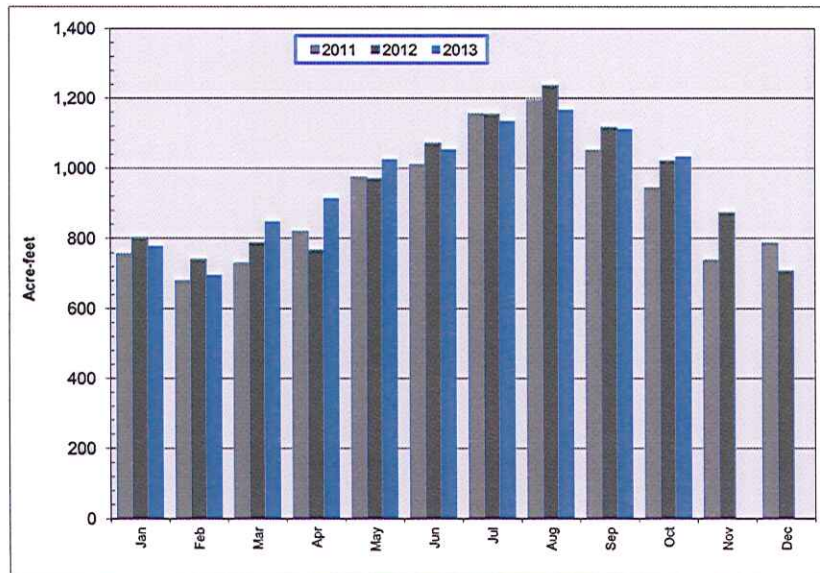
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Water Purchases for CY 2013 (Acre-feet)

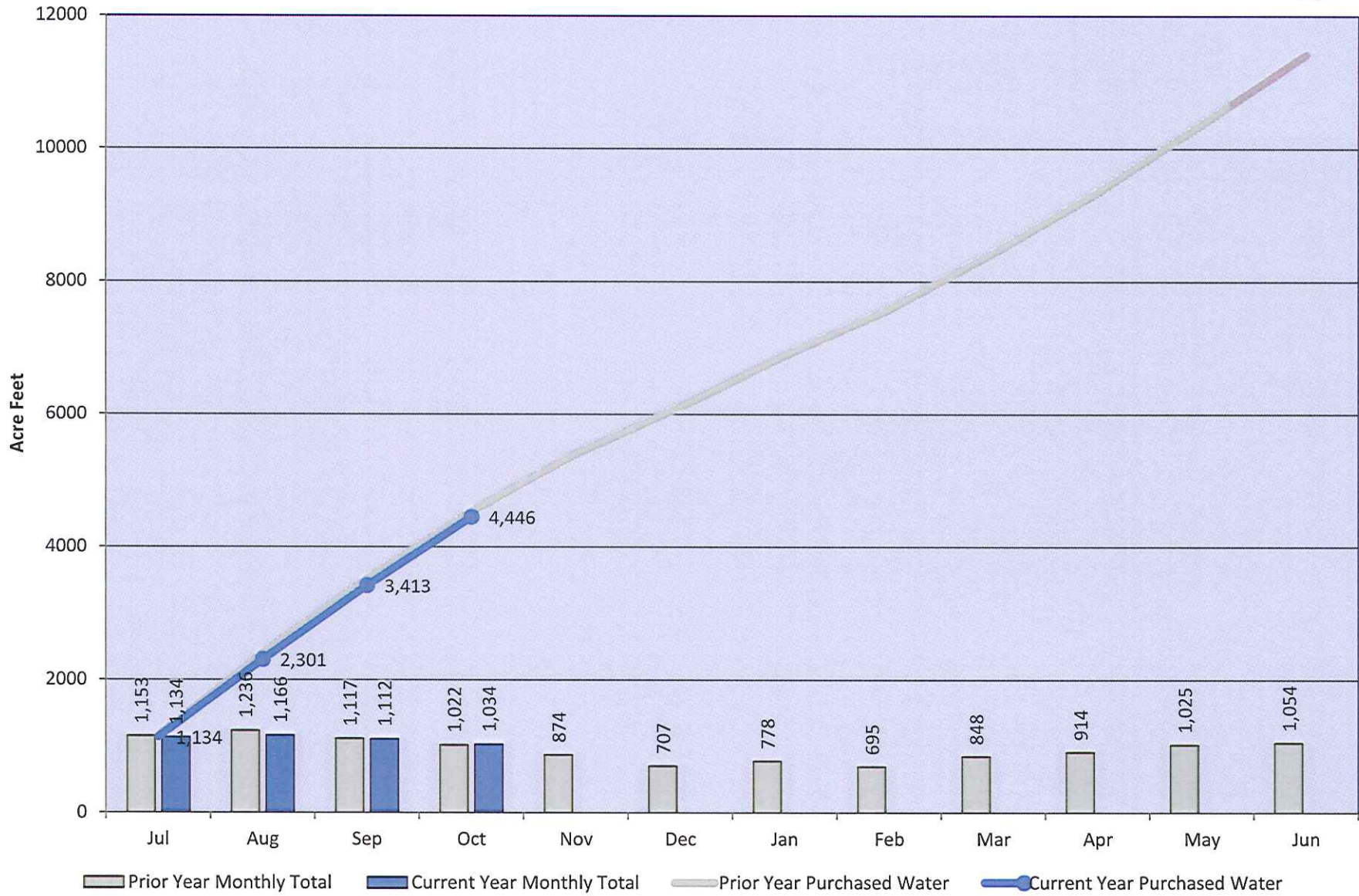
	POTABLE SYSTEM				TOTAL
	PM-09	PM-22	JWL		
			PM-15	Miramar	
JAN	0.0	325.1	283.3	170.0	778.4
FEB	0.0	235.0	258.2	202.0	695.2
MAR	0.0	398.0	249.1	200.6	847.7
APR	0.0	418.5	303.1	192.7	914.3
MAY	0.0	492.4	370.5	162.5	1,025.4
JUN	0.0	486.6	435.2	132.5	1,054.3
JUL	0.0	559.4	544.1	30.9	1,134.4
AUG	0.0	576.2	585.8	4.3	1,166.3
SEP	0.0	523.6	580.0	8.2	1,111.8
OCT	0.0	502.3	440.0	91.4	1,033.7
NOV					0.0
DEC					0.0
TOTAL	0.0	4,517.1	4,049.3	1,195.1	9,761.5

RECYCLED SYSTEM					TOTAL
Well 1	Wet Well	WVWD	Industry	Potable Make-up	
8.1	0.2	0.0	50.3	0.0	58.6
1.5	0.0	0.0	43.8	0.0	45.3
7.2	0.0	1.0	52.8	0.0	61.0
19.0	0.0	2.0	65.8	0.0	86.8
14.6	2.9	3.0	61.1	0.0	81.6
10.6	10.4	4.0	103.1	0.0	128.1
2.6	8.0	4.0	53.8	0.0	68.4
0.0	9.4	3.0	122.5	0.0	134.9
0.1	15.2	4.0	103.1	0.0	122.4
0.0	14.2	2.0	80.3	0.0	96.5
					0.0
					0.0
63.7	60.3	23.0	736.6	0.0	883.6



Potable Water Purchases For FY 2013-2014

(Acre-feet)



Tab

2.1



NOVEMBER 2013-DIRECTOR REIMBURSEMENTS

Director	Date of Meeting/Event	Meeting/Event Attended	Reimbursement	No Charge	Additional Comments <i>(Submit expense report if claiming mileage and/or meal reimbursement)</i>
Anthony J. Lima					
	11/6/2013	Three Valleys Board Meeting	\$110.00		Mileage
	11/12/2013	RWD Board Meeting	\$110.00		
	11/14/2013	PBWA Meeting at Walnut	\$110.00		Mileage
	11/20/2013	Three Valley Board Meeting	\$110.00		Mileage
	11/21/2013	RWD Special Board Meeting	\$110.00		
		TOTAL PAYMENT	\$550.00		
John Bellah					
	11/11/13	RHCCC General Meeting	\$88.00		
	11/12/2013	RWD Board Meeting	\$88.00		
	11/13/2013	RHCCC Board Meeting		X	
	11/21/2013	RWD Special Board Meeting	\$88.00		
		TOTAL PAYMENT	\$264.00		
Robert W. Lewis					
	11/1/2013	San Gabriel Valley Water Forum	\$110.00		
	11/12/2013	RWD Board Meeting	\$110.00		
	11/13/2013	IMC Public Safety Luncheon		X	
	11/14/2013	PBWA at Walnut	\$110.00		
	11/18/2013	San Gabriel Valley Gov. Affairs	\$110.00		
	11/21/2013	RWD Special Board Meeting	\$110.00		
		TOTAL PAYMENT	\$550.00		

Szu-Pei Lu					
	11/2/2013	CAC Conference at Lynwood Sheriff Department	\$110.00		Mileage
	11/6/2013	Three Valleys Board Meeting	\$110.00		Mileage
	11/7/2013	CAC Meeting	\$110.00		
	11/20/2013	Three Valleys Board Meeting	\$110.00		Mileage
	11/21/2013	RWD Special Board Meeting	\$110.00		
		TOTAL PAYMENT	\$550.00		
Teresa Rios					
	11/12/2013	RWD Board Meeting	\$110.00		
	11/13/2013	RHCCC General Meeting	\$110.00		
	11/21/2013	RWD Special Board Meeting	\$110.00		
		TOTAL PAYMENT	\$330.00		

APPROVED FOR PAYMENT:


 Ken Deck

Tab

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STATE OF CALIFORNIA
COUNTY OF LOS ANGELES

I, Sachi A. Hamai, Executive Officer-Clerk of the Board of Supervisors, do hereby certify that

Robert Lewis was duly reappointed, in lieu of election, as a member of the

Rowland Water District (Division 4) for a term of office expiring

December 1, 2017 of Los Angeles County, WITNESS my hand this 10th day of December 2013.

Said appointment was approved by the Board of Supervisors on November 26, 2013.

Deputy Executive Officer-Clerk of the Board of Supervisors



OATH OF OFFICE

I, Robert Lewis during such times as I hold the above office do solemnly swear (or Affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion and that I will well and faithfully discharge the duties upon which I am about to enter.

(Signature of Sworn Person)

Subscribed and sworn to before me

this 10th day of December 2013

Signature and title of person administering oath

STATE OF CALIFORNIA
COUNTY OF LOS ANGELES

I, Sachi A. Hamai, Executive Officer-Clerk of the Board of Supervisors, do hereby certify that

Robert Lewis was duly reappointed, in lieu of election, as a member of the

Rowland Water District (Division 4) for a term of office expiring

December 1, 2017 of Los Angeles County, WITNESS my hand this 10th day of December 2013.

Said appointment was approved by the Board of Supervisors on November 26, 2013.

Deputy Executive Officer-Clerk of the Board of Supervisors



OATH OF OFFICE

I, Robert Lewis during such times as I hold the above office do solemnly swear (or Affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion and that I will well and faithfully discharge the duties upon which I am about to enter.

(Signature of Sworn Person)

Subscribed and sworn to before me

this 10th day of December 2013

Signature and title of person administering oath

STATE OF CALIFORNIA
COUNTY OF LOS ANGELES

I, Sachi A. Hamai, Executive Officer-Clerk of the Board of Supervisors, do hereby certify that

Szu Pei Lu-Yang was duly reappointed, in lieu of election, as a member of the

Rowland Water District (Division 5) for a term of office expiring

December 1, 2017 of Los Angeles County, WITNESS my hand this 10th day of December 2013.

Said appointment was approved by the Board of Supervisors on November 26, 2013.

Deputy Executive Officer-Clerk of the Board of Supervisors



OATH OF OFFICE

I, Szu Pei Lu-Yang during such times as I hold the above office do solemnly swear (or Affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion and that I will well and faithfully discharge the duties upon which I am about to enter.

(Signature of Sworn Person)

Subscribed and sworn to before me

this 10th day of December 2013

Signature and title of person administering oath

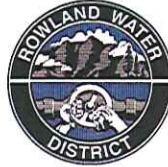
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CURRENT LIST OF COMMITTEE ASSIGNMENTS
Rowland Water District
Board of Directors

UPDATED AND APPROVED BY BOARD ON DECEMBER 10, 2013

Committee	Current Assignments	New Assignments
Puente Basin Water Agency	Director Lewis Director Lima Ken Deck (Alternate)	
PWR Joint Water Line Commission	Director Lima Director Bellah	
Three Valleys Municipal Water District	Director Lima Director Lu-Yang	
Association of California Water Agencies	Director Bellah Director Lewis	
Joint Powers Insurance Authority	Director Lewis Ken Deck	
San Gabriel Valley Regional Chamber of Commerce	Director Lewis Director Lu-Yang	
Los Angeles County Sheriff's Department Advisory Council	Director Lu-Yang Director Rios	
Project Ad-Hoc Committee	Director Lima Director Lu-Yang	
Rowland Heights Coordinating Council	Director Bellah Director Rios	

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RESOLUTION NO. 12-2013
Supersedes Resolution No. 12-2012

ROWLAND WATER DISTRICT

**RESOLUTION OF THE BOARD OF DIRECTORS
APPOINTING REPRESENTATIVES TO THE
PUENTE BASIN WATER AGENCY**

WHEREAS, the Rowland Water District entered into an Amended Restated and Renewed Joint Powers Agreement creating the PUENTE BASIN WATER AGENCY, dated October 28, 2009, with Walnut Valley Water District, (the PBWA Agreement); and,

WHEREAS, the PBWA Agreement provides that the PUENTE BASIN WATER AGENCY shall be governed by a Commission consisting of four commissioners, and that the governing body of each of the members shall annually appoint two representatives to the Commission and one alternate to serve in the absence of either of the appointed representatives; and,

WHEREAS, the PBWA Agreement further provides that at least one of the appointed representatives of each member shall be a Director on the governing board of the appointing member; and,

WHEREAS, each Commissioner must file with the PUENTE BASIN WATER AGENCY a certified copy of the resolution of the member appointing him or her,

NOW THEREFORE, BE IT RESOLVED by the Board of Directors of the Rowland Water District:

1. That ANTHONY J. LIMA, who is a member of the Board of Directors of the Rowland Water District, shall be appointed as a representative of the Rowland Water District to serve on the Commission of the PUENTE BASIN WATER AGENCY.
2. That ROBERT W. LEWIS, who is a member of the Board of Directors of the Rowland Water District shall be appointed as a representative of the Rowland Water District to serve on the Commission of the PUENTE BASIN WATER AGENCY.
3. That KEN DECK, General Manager of Rowland Water District, shall be appointed as an alternate representative of the Rowland Water District to serve on the Commission of the PUENTE BASIN WATER AGENCY in the absence of either of the appointed representatives.

4. That each of the representatives and alternate appointed herein shall serve for a term of one year unless removed and replaced at the pleasure of the Board of Directors, or unless such representative or alternate resigns or becomes incapacitated.

5. That a certified copy of this Resolution be provided to the PUENTE BASIN WATER AGENCY.

ADOPTED AT A REGULAR MEETING OF THE ROWLAND WATER DISTRICT HELD DECEMBER 10, 2013 by the following roll call vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Szu Pei Lu-Yang, President

I certify that the forgoing Resolution is a true and correct copy of the Resolution of the Board of Directors of the Rowland Water District adopted on December 10, 2013.

Ken Deck
General Manager/Board Secretary

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RESOLUTION NO. 2.1-2006

ROWLAND WATER DISTRICT

**RESOLUTION OF THE BOARD OF DIRECTORS
ESTABLISHING THE ROWLAND WATER DISTRICT
INVESTMENT POLICY**

WHEREAS, The Legislature of the State of California has declared that to protect the solvency and creditworthiness of the state and all of its political subdivisions, the deposit and investment of public funds by local officials and local agencies is an issue of statewide concern (Government Code Section 53600.6); and,

WHEREAS, The Legislature has authorized the legislative body of a local agency having money in a sinking fund or money in its treasury not required for the immediate needs of the local agency ("surplus funds") to invest any portion of the money that it deems wise or expedient in those investments authorized under the Government Code (Sections 53600 et seq.); and,

WHEREAS, the Board of Directors of the Rowland Water District has previously established a policy for the investment of surplus funds of the District pursuant to Government Code Section 53646, and has reviewed and approved said policy annually since its adoption in 1996 at public meetings of the Board of Directors; and,

WHEREAS, the Board of Directors has previously delegated to the General Manager/Treasurer of the District the authority to establish written procedures and to invest and reinvest surplus funds of the District in accordance with the investment policy pursuant to Government Code Section 53607, and has renewed said delegation annually; and

WHEREAS, the Board of Directors now desires to amend and restate the Statement of Investment Policy, and make the delegation of investment authority by separate resolution;

NOW THEREFORE, BE IT RESOLVED by the Board of Directors of the Rowland Water District that the Policy for Investment of Surplus Funds of the District shall be as follows:

SECTION ONE: Purpose.

This Statement of Investment Policy sets forth the policy of the Board of Directors of the Rowland Water District for the investment of any surplus funds of the District which are not required for the immediate operating necessities of the District, including , but not limited to, sinking funds, reserves, trust funds, restricted funds, and surplus monies. All District funds available for investment shall be invested in accordance with this Policy with the goal of achieving the highest rate of return consistent with the ultimate priorities of safeguarding the principal and maintaining liquidity sufficient to insure that funds are available when needed to meet all operating expenses of the District.

SECTION TWO: Objectives.

The District shall operate a cash management system which is designed to accurately monitor and forecast expenditures and reserves, to permit the most efficient investment of District funds. Investment of District funds shall be made with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency. Within the limitations of this section and considering individual investments as part of an overall strategy, investments of surplus funds of the District may be made as authorized by law.

SECTION THREE: Delegation of Authority.

The Board of Directors shall annually consider delegation of the authority to invest or to reinvest surplus funds of the District to the General Manager/Treasurer of the District for a one-year period as permitted by Government Code Section 53607, which delegation shall be made by separate resolution. Upon delegation of investment authority, the General Manager/Treasurer shall assume full responsibility for investment of surplus funds of the district until such delegation of authority is revoked or expires, and shall make a monthly report of those transactions to the Board of Directors.

SECTION FOUR: Policy.

The investment of surplus funds of the District shall be made in consultation with the District's financial advisors and with the exercise judgment and care, which persons of prudence, discretion and intelligence exercise in the management of their own affairs; not for speculation, but for investment, considering the probable safety of their capital, as well as the probable income to be derived. The standard of prudence to be used in the investment of District funds shall be the "prudent investor" standard (Government Code Section 53600.3) and shall be applied in the context of managing an overall portfolio. If investment authority is delegated to the General Manager/Treasurer, the General Manager/Treasurer so long as he is acting in accordance with the Investment Policy

established by the Board of Directors and exercising due diligence, shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments. Within the limitations of the foregoing standard, surplus funds of the District may be invested in any of the types of investments permitted under Section 53601 and 53601.1 of the Government Code of the State of California as currently written, and as it may be amended in the future by the Legislature. Investment of District funds is expressly authorized in the Local Agency Investment Fund of the California State Treasurer (Government Code Section 16429.1). All investments of surplus funds of the District shall comply with the limitations and requirements of Government Code Sections 53600 through 53609, inclusive and any other legal restrictions imposed by State or Federal law.

To the extent possible, one hundred percent (100%) of the surplus funds of the District shall be invested such that a return is being earned and shall not be left in non-interest-bearing deposit accounts. The criteria for selecting investments, and the absolute order of priority of goals, are as follows:

1. **Safety of Principal:** The safety of principal is the primary objective of the investment program. Investments of surplus funds of the District shall be undertaken in a manner that seeks, first and foremost, to ensure the preservation of capital in the overall portfolio. To attain this objective, investment of District funds shall be diversified in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.
 - (a) **Credit Risk:** Credit risk, defined as the risk of loss due to failure of an issuer of a security, shall be avoided by investing only in very safe institutions and by diversifying the investments so that the failure of any one issuer would not unduly harm the District's cash flow.
 - (b) **Market Risk:** It is explicitly recognized that in a diversified portfolio, the potential loss of value due to overall changes in the general level of interest rates ("market risk") is inevitable, and must be considered within the context of the overall investment return. Market risk shall be mitigated by limiting the weighted average maturity of the District's investment portfolio to five (5) years, (subject to shorter maturity requirements for individual investments provided by law).
2. **Liquidity:** Securities purchased with surplus funds of the District shall have maturities of appropriate durations such that reasonably anticipated operating expenses of the District will be met without the necessity of selling securities prior to their stated maturity. Notwithstanding the foregoing, any security may be sold prior to maturity if it is determined that such sale would be advantageous to the District within its overall investment strategy.

3. **Yield:** The investment of surplus funds of the District shall be made with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account investment risk constraints and the cash flow characteristics of the portfolio.

Government securities and debt obligations of governmental agencies whose obligations carry the full faith and credit of the Government of the United States of America are preferred as the highest quality investments in terms of safety and liquidity.

Investments in certificates of deposit, savings accounts and interest bearing active accounts shall be insured or collateralized to a degree consistent with or exceeding requirements of existing laws and regulations. Maturities of certificates of deposit and term accounts shall be selected to anticipate cash needs and to avoid forced liquidation and the accompanying loss of interest.

Reasonably available and economically feasible investment aids and advisors shall be used to monitor economic conditions and markets to assess the probable course of interest rates.

The most important objective of this Investment Policy is that the safety of the public's money in the hands of the District must be ensured and that such funds must be available when needed for the District's purposes. A high dollar yield on investments, though important, ranks third in priority of investment strategy.

SECTION FIVE: Safekeeping and Custody.

All security transactions entered into by the District shall be conducted on a delivery-versus-payment (DVP) basis. All securities purchased or acquired shall be delivered to the District by book entry, physical delivery or by third party custodial agreement as required by Government Code Section 53601.

SECTION SIX: Reporting.

In addition to the monthly report of investment transactions, the General Manager/Treasurer shall submit to each member of the Board of Directors, a quarterly investment report within thirty (30) days following the end of the quarter covered by the report, which shall include the type of investment, issuer, date of maturity, par and dollar amount invested for all securities, investments and monies of the District, and shall additionally include a description of any of the District's funds, investments, or programs that are under the management of contracted parties, including lending programs and such other information as is required under Government Code Section 53646. With respect to all securities held by the District, and under management of any outside party that is not also a local agency or the State of California Local Agency Investment Fund, the report shall also include a current market value as of the date of the report, and shall identify the source of such valuation. With respect to funds placed in the Local Agency Investment Fund, FDIC-Insured accounts and/or in a county investment pool, the

foregoing information may be provided by including a copy of the latest statement from such institutions. The quarterly report shall include a statement that the portfolio is in compliance with this statement of Investment Policy, or shall identify in what respect it is not in compliance. The quarterly report shall include a statement that the District will be able to meet its anticipated operating expenses and expenditure obligations for the following six months or provide an explanation as to why sufficient money shall, or may not be available.

The General Manager/Treasurer shall maintain a complete and up-to-date record of all investment transactions. The General Manager/Treasurer shall also report any additional information or data that may be requested by the Board of Directors.

SECTION SEVEN: Prohibited Investments.

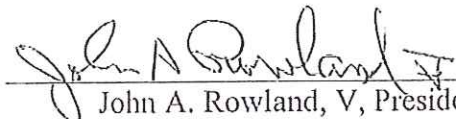
No District funds shall be invested in any security or investment specifically prohibited under Government Code Section 53601, 53601.6 or any other provision of applicable law.

SECTION EIGHT: Effective Date:


This Resolution shall supersede all prior resolutions and actions of the Board of Directors establishing any investment policy and shall become effective on February 15th, 2006. The Investment Policy provided herein shall continue until repealed or amended by the Board of Directors.

Adopted this 14th day of February, 2006 by the following roll call vote:

AYES: Directors Rowland, Lewis, Lima and Rios
NOES: None
ABSENT: Director Diliberti
ABSTAIN: None


John A. Rowland, V, President

Attest:


Ken Deck, General Manager/Treasurer

Tab

2.9



RESOLUTION NO. 12.1-2013
Supersedes Resolution No. 12.1-2012

ROWLAND WATER DISTRICT

**RESOLUTION OF THE BOARD OF DIRECTORS
APPOINTING THE DISTRICT TREASURER AND
DELEGATING AUTHORITY FOR THE INVESTMENT OF SURPLUS FUNDS
OF THE DISTRICT TO THE GENERAL MANAGER/TREASURER**

WHEREAS, the Board of Directors has adopted a Statement of Investment Policy governing the investment of surplus funds of the District not required for the immediate needs of the District as set forth in Resolution No. 2.1-2006 , and has reviewed said policy and determined that no revisions to the investment policy are necessary or desirable at this time; and,

WHEREAS, on December 11,2012, the Board of Directors re-appointed General Manager, Ken Deck, as the Treasurer of the District and delegated to the General Manager/ Treasurer the authority to invest and reinvest funds of the District, and to sell and exchange securities purchased on behalf of the District pursuant to Government Code Section 53607; and,

WHEREAS, the delegation of investment authority to the General Manager/Treasurer was for a period of one year from the date of delegation, and the Board of Directors desires to renew the delegation of investment authority to the General Manager/Treasurer for an additional period of one year.

NOW THEREFORE, be it resolved by the Board of Directors of the Rowland Water District as follows:

1. The Board of Directors hereby delegates to the General Manager/ Treasurer, Ken Deck the authority and responsibility for the investment of District funds pursuant to the Statement of Investment Policy established by the Board of Directors.
2. In investing surplus funds of the District, the General Manager/Treasurer shall consult with the District's financial advisors and shall exercise judgment and care, which persons of prudence, discretion and intelligence exercise in the management of their own affairs; not for speculation, but for investment, considering the probable safety of their capital, as well as the probable income to be derived. The standard of prudence to be used by the General Manager/Treasurer shall be the "prudent investor" standard (Government Code Section 53600.3) and shall be applied in the context of managing an overall portfolio. The General Manager/Treasurer, acting in accordance with the

Investment Policy established by the Board of Directors and exercising due diligence, shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments. Within the limitations of the foregoing standard, the General Manager/Treasurer is authorized to invest surplus funds of the District in any of the types of investments permitted under Section 53601 and 53601.1 of the Government Code of the State of California as currently written, and as it may be amended in the future by the Legislature. The General Manager/Treasurer is expressly authorized to invest surplus funds of the District in the Local Agency Investment Fund of the California State Treasurer (Government Code Section 16429.1). All investments of surplus funds of the District shall comply with all of the limitations and requirements of Government Code Sections 53600 through 53609, inclusive and any other legal restrictions imposed by State or Federal law.

3. The General Manager/Treasurer shall establish written procedures for the operation of the investment program consistent with the Statement of Investment Policy which procedures shall include references to safekeeping; repurchase agreements, wire transfer agreements, collateral/depository agreements and banking services contracts as appropriate. The General Manager/Treasurer may delegate to District staff members authority to engage in specific investment transactions and shall institute such controls and restrictions as appropriate to ensure compliance with the Investment Policy. No person may engage in an investment transaction except as provided under the terms of the Investment Policy and the procedures established by the General Manager/Treasurer. The General Manager/Treasurer shall be ultimately responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials, outside investment advisors and contracted managers.
4. The General Manager/Treasurer shall make monthly reports of investment transactions made with District funds to the Board of Directors. In addition, the General Manager/Treasurer shall submit to each member of the Board of Directors, a quarterly investment report within thirty (30) days following the end of the quarter covered by the report, which shall include the type of investment, issuer, date of maturity, par and dollar amount invested for all securities, investments and monies of the District, and shall additionally include a description of any of the District's funds, investments, or programs that are under the management of contracted parties, including lending programs and such other information as is required under Government Code Section 53646. With respect to all securities held by the District, and under management of any outside party that is not also a local agency or the State of California Local Agency Investment Fund, the report shall also include a current market value as of the date of the report, and shall include the source of this same valuation. With respect to funds placed in the Local Agency Investment Fund, FDIC-Insured accounts and/or in a county investment pool, the foregoing information may be provided by including a copy of the latest statement from such institutions. The quarterly report shall include a statement that the portfolio is in compliance with this statement of Investment Policy, or shall identify in what respect it is not in compliance. The

quarterly report shall include a statement that the District will be able to meet its anticipated operating expenses and expenditure obligations for the following six months or provide an explanation as to why sufficient money shall, or may not be available. The General Manager/Treasurer shall maintain a complete and up-to-date record of all investment transactions. The General Manager/Treasurer shall also report any additional information or data that may be requested by the Board of Directors.

5. The investment authority delegated to the General Manager/Treasurer herein shall continue for one year or until earlier revoked by the Board of Directors.

ADOPTED December 10, 2013 by the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Szu Pei Lu-Yang, President

Attest:

Ken Deck, General Manager/Treasurer

Tab

2.10

To the Board of Directors
Rowland Water District
Rowland Heights, California

We have audited the financial statements of Rowland Water District for the year ended June 30, 2013. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter dated May 13, 2013. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Rowland Water District are described in Note 1 to the financial statements.

As discussed in Note 1d to the basic financial statements, the District incorporated deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure of net position due to the adoption of Governmental Accounting Standards Board Statement No. 63, *“Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position”*. The adoption of this standard also provides a new statement of net position format to report all assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position.

Also discussed in Note 1d to the basic financial statements, the District has changed its method for accounting and reporting certain items previously reported as assets or liabilities during fiscal year 2012-2013 due to the early adoption of Governmental Accounting Standards Board Statement No. 65, *“Items Previously Reported as Assets and Liabilities”*. The adoption of this standard required retrospective application resulting in a \$294,390 reduction of previously reported net position as of the beginning of the year.

We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Significant Audit Findings (Continued)

Qualitative Aspects of Accounting Practices (Continued)

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The most sensitive estimates affecting the financial statements were:

- a. The estimate of the fair market value of investments which is based on market values provided by the investment custodian.
- b. The estimated useful lives of capital assets used for depreciation purposes which are based on industry standards.
- c. The annual required contribution of the District's defined benefit pension plan administered by CalPERS which is based on an actuarial valuation.
- d. The annual required contribution, the funded status and the funding progress for the District's other post-employment benefit plan, which is based on an actuarial valuation.

We evaluated the key factors and assumptions used to develop these estimates in determining that they were reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements are reported in Note 11 regarding the District's defined benefit pension plan and Note 12 regarding the District's other post-employment benefit plan.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The following material misstatements detected as a result of audit procedures were corrected by management:

Significant Audit Findings (Continued)

Corrected and Uncorrected Misstatements (Continued)

- a. The proper capitalization of costs into construction-in-progress (CIP) and the removal of costs included in CIP that should have been expensed as they do not meet the criteria for capitalization.
- b. The recording of the accrual of the lump-sum payoff of the District's California Public Employees' Retirement System (CalPERS) side-fund liability.
- c. The proper expensing of previous and current year bond issuance costs in accordance with newly implemented accounting pronouncements.
- d. The recording of the investment in joint venture with Puente Basin Water Agency and Pomona-Walnut-Rowland Joint Water Line Commission.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 12, 2013.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Board of Directors and management of Rowland Water District and is not intended to be, and should not be, used by anyone other than these specified parties.

White Nelson Dick Evans LLP

Irvine, California
November 12, 2013

To the Board of Directors
and Management of
Rowland Water District
Rowland Heights, California

In planning and performing our audit of the financial statements of Rowland Water District (the "District") as of and for the year ended June 30, 2013, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing our auditing 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a significant deficiency.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

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. We consider the following deficiency in the District's internal control to be a significant deficiency:

Significant Deficiency

Construction-in-Progress

We noted that project costs related to master plans, alternative water supply feasibility studies, and customer development are still being capitalized in the construction-in-progress account. These project types do not meet the preconditions for capitalization. A cost should be capitalized only if it is directly identifiable with a specific capital asset and only if it is incurred after the acquisition of the related capital asset has come to be considered probable. We recommend that management review and modify its controls over asset capitalization to ensure that these preconditions are met before including the project costs in the construction-in-progress account.

Other Matters

We also noted other deficiencies in internal control that are not considered to be material weaknesses or significant deficiencies, yet are an opportunity for management to strengthen its existing internal controls. These other matters are as follows:

Reconciliation of Capital Assets to Detailed Schedule

While reviewing the District's detailed depreciation schedule maintained in its software system, it was noted that the total cost for all capital assets along with their related depreciation does not agree with what is shown in the general ledger. At the present time, there is no procedure for reconciling detailed capital asset records to the general ledger on a regular basis. The lack of such a procedure could lead to inaccurate reporting of capital asset costs and depreciation expense in the financial statements. To prevent the need for potential significant adjustments to the property accounts at the end of each year, we suggest that the general ledger capital asset accounts be reconciled to the detailed records on a monthly basis.

Water in Storage

We noted that certain transactions were not accounted for correctly resulting in an incorrect account balance for water in storage at year-end. Water in storage transactions are typically infrequent, but they usually involve large dollars so it is important to ensure that such transactions are recorded properly. We recommend that management implement control procedures to ensure that water in storage transactions are recorded at the time they take place. In addition, additional year-end closing procedures should be added to ensure that the water in storage schedule reconciles with the general ledger.

This communication is intended solely for the information and use of management, the Board of Directors, and others within the District, and is not intended to be and should not be used by anyone other than these specified parties.

White Nelson Dick Evans LLP

Irvine, California
November 12, 2013

ROWLAND WATER DISTRICT
FINANCIAL STATEMENTS
WITH REPORT ON AUDIT
BY INDEPENDENT
CERTIFIED PUBLIC ACCOUNTANTS
JUNE 30, 2013 AND 2012

ROWLAND WATER DISTRICT

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June 30, 2013 and 2012

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Rowland Water District
Rowland Heights, California

Report on the Financial Statements

We have audited the accompanying financial statements of the Rowland Water District (the District), which comprise the statements of net position as of June 30, 2013 and 2012, and the related statements of revenues, expenses and changes in net position and cash flows for the years then ended, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express 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 auditors' 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 auditors consider internal control relevant to the District'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 District'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 financial position of the Rowland Water District as of June 30, 2013 and 2012 and the changes in financial position and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America, as well as the accounting systems prescribed by the State Controller's Office and State Regulations governing Special Districts.

Emphasis of Matters

As discussed in Note 1d to the basic financial statements, the District incorporated deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure of net position due to the adoption of Governmental Accounting Standards Board's Statement No. 63, "*Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*" for the year ended June 30, 2013. The adoption of this standard also provides a new statement of net position format to report all assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position. Our opinion is not modified with respect to this matter.

As discussed in Note 1d to the basic financial statements, the District has changed its method for accounting and reporting certain items previously reported as assets or liabilities for the year ended June 30, 2013 due to the early adoption of Governmental Accounting Standards Board's Statement No. 65, "*Items Previously Reported as Assets and Liabilities*". The adoption of this standard required retrospective application resulting in a \$294,390 reduction of previously reported net position to remove unamortized bond issuance costs. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and schedule of funding progress, identified as required supplementary information in the accompanying table of contents, 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 the audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance on them.

Other Matters (Continued)

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 schedules of other operating expenses and schedules of general and administrative expenses are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The schedules of other operating expenses and schedules of general and administrative expenses are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules of other operating expenses and schedules of general and administrative expenses are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 12, 2013, 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 District's internal control over financial reporting and compliance.

White Nelson Dick Evans LLP

Irvine, California
November 12, 2013

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MANAGEMENT'S DISCUSSION AND ANALYSIS

ROWLAND WATER DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2013

This section of the District's annual financial report presents our analysis of the District's financial performance during the fiscal year that ended on June 30, 2013. Please read it in conjunction with the financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

Fiscal Year 2013

- The District's total net position decreased by \$1,507,637 or 2.47 percent
- During the year, the District's total revenues increased to \$19,675,001 or 13.68 percent, and total expenses increased to \$21,511,277 or 13.57 percent

Fiscal Year 2012 (As Restated)

- The District's total net position decreased by \$696,340 or 1.10 percent.
- During the year, the District's total revenues increased to \$17,307,184 or 5.44 percent, and total expenses increased to \$18,592,478 or 9.00 percent.
- Capital Assets, net of related debt increased to \$42,145,449 or 0.21 percent over last year.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of two parts: Management's Discussion and Analysis and the Financial Statements. The Financial Statements also include notes that explain in more detail some of the information in the Financial Statements.

REQUIRED FINANCIAL STATEMENTS

The Financial Statements of the District report information about the District using accounting methods similar to those used by private sector companies. These statements offer short-term and long-term financial information about its activities. The Statements of Net Position include all of the District's investments in resources (assets) and the obligations to creditors (liabilities). It also provides the basis for computing rate of return, evaluating the capital structure of the District and assessing the liquidity and financial flexibility of the District. All of the current year's revenues and expenses are accounted for in the Statements of Revenues, Expenses, and Changes in Net Position. These statements measure the success of the District's operations over the past two years and can be used to determine whether the District has successfully recovered all its costs through its user fees and other charges, profitability, and credit worthiness. The final required financial statement is the Statement of Cash Flows. The primary purpose of the statement is to provide information about the District's cash receipts and cash payments during the reporting period. The statement reports cash receipts, cash payments, and net changes in cash resulting from operating, investing, and financing activities and provides 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.

See independent auditors' report.

ROWLAND WATER DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS
(CONTINUED)

June 30, 2013

FINANCIAL ANALYSIS OF THE DISTRICT

Our analysis of the District begins on page 18 of the Financial Statements. One of the most important questions asked about the District's finances is "Is the District as a whole better off or worse off as a result of the year's activities?" The Statements of Net Position and the Statements of Revenues, Expenses and Changes in Net Position report information about the District's activities in a way that will help answer this question. These statements report the net position of the District and changes in them. You can think of the District's net position - the difference between assets and liabilities - as one way to measure financial health or financial position. Over time, increases or decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating. However, you will need to consider other nonfinancial factors such as changes in economic conditions, population growth, and new or changed government legislation.

NET POSITION

To begin our analysis, a summary of the District's Net Position is presented in Table 1.

TABLE 1
Condensed Statements of Net Position

	Fiscal Year 2013	Fiscal Year 2012 (As Restated)	Dollar Change	Fiscal Year 2011	Dollar Change
Assets:					
Current, restricted and other assets	\$ 46,107,903	\$ 24,229,635	\$ 21,878,268	\$ 24,568,109	\$ (338,474)
Capital assets	60,182,455	61,698,032	(1,515,577)	61,887,095	(189,063)
Total Assets	<u>106,290,358</u>	<u>85,927,667</u>	<u>20,362,691</u>	<u>86,455,204</u>	<u>(527,537)</u>
Liabilities:					
Current liabilities	4,119,390	2,905,496	1,213,894	2,731,921	173,575
Noncurrent liabilities	41,040,623	20,384,189	20,656,434	20,388,961	(4,772)
Total Liabilities	<u>45,160,013</u>	<u>23,289,685</u>	<u>21,870,328</u>	<u>23,120,882</u>	<u>168,803</u>
Net Position:					
Net investment in capital assets	40,923,787	42,145,449	(1,221,662)	42,055,597	89,852
Restricted	2,638,352	1,524,688	1,113,664	1,524,743	(55)
Unrestricted	17,568,206	18,967,845	(1,399,639)	19,753,982	(786,137)
Total Net Position	<u>\$ 61,130,345</u>	<u>\$ 62,637,982</u>	<u>\$ (1,507,637)</u>	<u>\$ 63,334,322</u>	<u>\$ (696,340)</u>

See independent auditors' report.

ROWLAND WATER DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

June 30, 2013

NET POSITION (CONTINUED)

As can be seen from Table 1, total assets increased \$20,362,691 from fiscal year 2012 to 2013. The increase comes from current, restricted and other assets that saw a \$21,878,268 or 90.30% increase from fiscal year 2012. This increase was caused by the 2012 Puente Basin Water Agency Revenue Bond. These funds will be used to upgrade facilities and for other projects that will help reduce the District's reliability on imported water sources. Rowland Water District in conjunction with the Puente Basin Water Agency (PBWA) also purchased 182.5 acre feet of water rights in the Central Basin. The Central Basin is located in the South Bay Area of Southern California. It consists of the City of Whittier and continues south to Long Beach. It also encompasses the eastern borders of the Norwalk and Downey Areas. The District's cost for the water rights was \$1,491,025. The District also purchased 2000 acre feet of Cyclic Storage Water that is being stored in the Main San Gabriel Basin. The Main San Gabriel Basin is located in the San Gabriel Valley in Southern California and encompasses the City of La Verne and includes areas east to Monterey Park. The Cyclic Storage Water was purchased at a cost of \$560 per acre foot for a total cost of \$1,120,000. This was the majority of the decrease in total assets for the fiscal year.

When construction projects are completed, they are subsequently capitalized and become depreciating assets. Large projects completed during fiscal year 2013 included:

Sentous Rehabilitation

Rowland Water District determined through visual inspections that Sentous Vault was in need of complete interior electrical systems rehabilitation. A & B Electric was authorized to make the necessary repairs and upgrades after providing the District with a proposal. Electrical work consisted of all new conduit & wire, installation of an additional pressure transmitter, three (3) new flow meters, humidistat controlled fan with Hand-Off-Auto switch, new lighting, and control upgrades. Additionally, District staff was utilized to perform maintenance/repairs to the three (3) existing Claval flow control valves located within the facility.

The Sentous Vault is a critical system component that is imperative to keep in full operational order. The work performed during this rehabilitation was designed to increase the production life of the facility, and increase the systems reliability and productivity. Steps were taken to ensure the new components would surpass their life expectancy, providing the District with years of productive and reliable service with minimal upkeep.

See independent auditors' report.

ROWLAND WATER DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS
(CONTINUED)

June 30, 2013

NET POSITION (CONTINUED)

Large projects completed during fiscal year 2013 included (Continued):

Walnut Creek Energy Park

The Walnut Creek Energy Park is a 500 megawatt power plant constructed in the Rowland Water District Service area. Officially commissioned in May 2013, the five natural gas fired turbines generate electric power during peak demand periods and are cooled by recycled water sources supplied by the District. Although designed for seasonal demands, the plant will operate within defined periods throughout the year and use approximately 200 acre-feet per year.

Lease of Central Basin Groundwater Rights

To facilitate groundwater projects developed by the Puente Basin Water Agency (PBWA consists of Rowland Water District and Walnut Valley Water District), the PBWA entered into a five-year (July 1, 2013 to June 30, 2018), lease of 306 acre feet of groundwater rights at a non-escalating rate of \$150 per acre foot. The Central Basin groundwater rights are held by Bellflower Home Garden Water Company and terms of the lease call for a lump sum lease payment of \$229,500.00.

A further review shows total liabilities increased by \$21,870,328 or 93.91% from fiscal year 2012 to 2013. The majority of that increase was due to the Puente Basin Water Agency issuing \$19,835,000 in water revenue bonds, 2012 series A in order to finance the acquisition of certain water system improvements of Rowland Water District and entities that will help Rowland Water District reduce its future dependence on imported water.

See independent auditors' report.

ROWLAND WATER DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS
(CONTINUED)

June 30, 2013

NET POSITION (CONTINUED)

TABLE 2

Condensed Statements of Revenues, Expenses and Changes in Net Position

	Fiscal Year 2013	Fiscal Year 2012 (As Restated)	Dollar Change	Fiscal Year 2011	Dollar Change
Revenues:					
Operating revenues	\$ 18,862,463	\$ 16,354,144	\$ 2,508,319	\$ 15,675,202	\$ 678,942
Nonoperating revenues	812,538	953,040	(140,502)	739,389	213,651
Total Revenues	19,675,001	17,307,184	2,367,817	16,414,591	892,593
Expenses:					
Operating expenses	19,278,221	17,270,674	2,007,547	16,006,547	1,264,127
Nonoperating expenses	2,233,056	1,321,804	911,252	1,050,119	271,685
Total Expenses	21,511,277	18,592,478	2,918,799	17,056,666	1,535,812
Income (loss) before Capital Contributions	(1,836,276)	(1,285,294)	(550,982)	(642,075)	(643,219)
Capital contributions	328,639	164,056	164,583	237,776	(73,720)
Change in Net Position	(1,507,637)	(1,121,238)	(386,399)	(404,299)	(716,939)
Beginning Net Position, as Restated	62,637,982	63,759,220	(1,121,238)	63,738,621	20,599
Ending Net Position, as Restated	<u>\$ 61,130,345</u>	<u>\$ 62,637,982</u>	<u>\$ (1,507,637)</u>	<u>\$ 63,334,322</u>	<u>\$ (696,340)</u>

While the Statement of Net Position shows the change in financial position, the Statements of Revenues, Expenses, and Changes in Net Position provide answers as to the nature and source of these changes. As can be seen in Table 2, Loss before Capital Contributions of \$(1,836,276) and Capital Contributions of \$328,639 resulted in a decrease in ending net position of \$(1,507,637) or an increase of 34.46% in fiscal year 2013.

A closer examination of the source of changes in Net Position reveals that the District's total revenues increased by \$2,367,917 or 13.68% in fiscal year 2013. Of this amount, operating revenues increased by \$2,508,319 or 15.34% and its nonoperating revenues decreased by \$140,502 or 14.74% in the past fiscal year.

See independent auditors' report.

ROWLAND WATER DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

June 30, 2013

NET POSITION (CONTINUED)

The main factor attributing to the increase in operating revenues was an increase in the water rate and service charge that became effective on January 1, 2013. The base rate increase \$0.22 from \$2.30 to \$2.52 or 9.57%. Water use over 16 hcf is paid at a higher rate. The monthly service charge for standard 5/8" to 3/4" meters increased \$4.22 from \$19.31 to \$23.52 or 21.85%. The District continues to use conservation rates that were initially implemented in January, 2009. The conservation rates as of January, 2013 were a base rate of \$2.52 for 1-16 hcf, \$2.90 for 17-23 hcf, and \$3.65 for 24+ hcf. The District has six different pumping zones. Pumping charges cover the energy costs to pump water to each zone of elevation over Zone 1. The additional pumping cost is added to the base rate if the property resides in Zone 2 through Zone 6.

Nonoperating revenues decreased significantly in 2013. The main reason for this was an increase in interest expense due to the 2012 Puente Basin Water Agency issuing water revenue bonds for use by Rowland Water District. Interest Expense increased by \$457,743 or 40.55% over the past fiscal year. The District also incurred \$233,778 in debt issuance costs. The District had unrestricted cash and investments totaling \$17,568,206, ending the fiscal year, a decrease of \$1,399,639 from 2012. This decrease caused a reduction in interest and dividend income along with a continual declining interest rate environment. The District's cash and investments are held in cash, short-term CD's, money market mutual funds, government bonds and treasury bills. A comparison for these types of investments can be the State of California Local Agency Investment Fund (LAIF). LAIF saw its yield reduced from 0.36% ended fiscal year 2012 to 0.24% ended fiscal year 2013. Realized and unrealized loss on investments increased \$(219,212) or 124.51%. This is a decrease in the value of the District's bond portfolio as new issues are purchased at lower interest rates. This causes the value of the portfolio to decrease as lowering yielding securities replace higher yielding ones in times of declining interest rates. It is important to note that this is a reduction in the unrealized gain or book value of the portfolio only.

Total operating revenues increased by \$2,508,319 or 15.34% while operating expenses increased by 11.62%. This resulted in an operating loss of \$415,758.00 in fiscal year 2013. While the District saw total water sales revenue increase by \$1,751,424 or 15.30% from fiscal year 2012, Source of Supply costs increased \$1,079,920 or 12.06% from fiscal year 2012. Source of Supply includes the cost of potable and reclaimed water along with MWD and TVMWD fixed charges. The average cost of an acre foot of water increased 7.06% from \$793 in 2012 to \$849 in 2013. Fixed charges remained consistent from fiscal year 2012 to 2013. General and administrative expense saw an increase of \$481,707 or 12.80%. The majority of this increase comes from pension plan contributions and service charges. In 2013, the District paid off its CalPERS side fund of approximately \$384,000. CalPERS charged 7.50% interest on this fund and the District reserves are yielding approximately 1.00%. By eliminating this, the District employer contribution rate to CalPERS was reduced from 17.677% to 14.660% in fiscal year 2013-2014. Service charges and office supplies and expenses saw increases due to licensing fees for District software programs such as CIP Planner, CMMS, and additional computer hardware and software support for these additional systems. Also, bank charges increased due to additional trustee and management fees to support the 2012 revenue bond. Depreciation expense for fiscal year 2013 was \$2,211,497. It is important to note that depreciation expense is the yearly accumulated depreciation on the District capital assets, not an amount paid directly by the District for the cost of the depreciated assets. The District does continue to fund 85% of depreciation through it rates and charges.

See independent auditors' report.

ROWLAND WATER DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS
(CONTINUED)

June 30, 2013

BUDGETARY HIGHLIGHTS

**TABLE 3
Budget vs. Actual**

	Fiscal Year 2013		
	Actual	Budget	Variance
Revenues:			
Operating revenues	\$ 18,862,463	\$ 17,220,000	\$ 1,642,463
Nonoperating revenues	812,538	600,000	212,538
Total Revenues	<u>19,675,001</u>	<u>17,820,000</u>	<u>1,855,001</u>
Expenses:			
Operating Expenses:			
Source of supply	10,033,145	9,765,000	(268,145)
Pumping and power	845,228	850,000	4,772
Transmission and distribution	1,518,173	1,090,000	(428,173)
Customer services	122,420	165,000	42,580
Depreciation expenses	2,211,497	1,855,000	(356,497)
Other operating expenses	301,870	265,000	(36,870)
General and administrative expenses	4,245,888	3,938,000	(307,888)
Total Operating Expenses	<u>19,278,221</u>	<u>17,928,000</u>	<u>(1,350,221)</u>
Nonoperating expenses	<u>2,233,056</u>	<u>1,500,000</u>	<u>(733,056)</u>
Total Expenses	<u>21,511,277</u>	<u>19,428,000</u>	<u>(2,083,277)</u>
Change in Net Position	<u>\$ (1,836,276)</u>	<u>\$ (1,608,000)</u>	<u>\$ (228,276)</u>

In looking at Table 3, Budget vs. Actual, the discrepancy in net income over budgeted change in net position and change in net position is \$(228,276) or 14.20%. Total Revenues shows a positive variance of \$1,855,001 or 10.41% from actual.

Total operating expenses saw a negative variance of \$1,305,221 or 7.53%. Nonoperating expenses saw a negative variance of \$733,056 or 48.87% from actual. These expenses account for the interest expense and the amortization expense bond issuance cost associated with the 2012 Puente Basin Water Agency Revenue Bond and interest expense on the 2008 Recycled Water Certificate of Participation. Total expenses showed a 9.68% variance above the budgeted amount.

See independent auditors' report.

ROWLAND WATER DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS
(CONTINUED)

June 30, 2013

CAPITAL ASSETS AND DEBT ADMINISTRATION

CAPITAL ASSETS

At the end of fiscal year 2013, the District had invested \$63,167,918 in a broad range of infrastructure as shown in Table 4.

TABLE 4
Capital Assets

	Fiscal Year 2013	Fiscal Year 2012 (As Restated)	Dollar Change	Fiscal Year 2011	Dollar Change
Capital assets, not being depreciated:					
Land	\$ 261,340	\$ 261,340	\$ -	\$ 261,340	\$ -
Water rights	5,000	5,000	-	5,000	-
Construction in progress	<u>1,016,046</u>	<u>3,103,632</u>	<u>(2,087,586)</u>	<u>2,704,517</u>	<u>399,115</u>
Total capital assets, not being depreciated	<u>1,282,386</u>	<u>3,369,972</u>	<u>(2,087,586)</u>	<u>2,970,857</u>	<u>399,115</u>
Capital assets, being depreciated:					
Intangible plant	1,022,551	877,484	145,067	810,935	66,549
Sources of supply plant	2,058,703	1,998,543	60,160	1,767,023	231,520
Pumping plant	10,037,819	10,037,819	-	10,037,819	-
Transmission and distribution plant	62,575,537	60,363,747	2,211,790	59,216,182	1,147,565
Telemetry equipment	1,354,235	1,332,302	21,933	1,332,302	-
General plant	550,403	550,403	-	550,403	-
Office building and equipment	4,544,906	4,321,686	223,220	4,231,305	90,381
Transportation equipment	769,259	647,923	121,336	651,690	(3,767)
Communication equipment	<u>133,902</u>	<u>133,902</u>	<u>-</u>	<u>133,902</u>	<u>-</u>
Total capital assets, being depreciated	<u>83,047,315</u>	<u>80,263,809</u>	<u>2,783,506</u>	<u>78,731,561</u>	<u>1,532,248</u>
Less accumulated depreciation	<u>(24,147,246)</u>	<u>(21,935,749)</u>	<u>(2,211,497)</u>	<u>(19,815,323)</u>	<u>(2,120,426)</u>
Total capital assets, being depreciated, net	<u>58,900,069</u>	<u>58,328,060</u>	<u>572,009</u>	<u>58,916,238</u>	<u>(588,178)</u>
Total capital assets, net	<u>\$ 60,182,455</u>	<u>\$ 61,698,032</u>	<u>\$(1,515,577)</u>	<u>\$ 61,887,095</u>	<u>\$ (189,063)</u>

Additional information on the District's capital assets can be found in Note 4 of the notes to basic financial statements.

See independent auditors' report.

ROWLAND WATER DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS
(CONTINUED)

June 30, 2013

CAPITAL ASSETS AND DEBT ADMINISTRATION (CONTINUED)

DEBT ADMINISTRATION

At the end of fiscal year 2013, the District had noncurrent liabilities totaling \$20,684,189 as shown in Table 5.

TABLE 5
Noncurrent Liabilities

	Fiscal Year 2013	Fiscal Year 2012	Dollar Change	Fiscal Year 2011	Dollar Change
Certificates of Participation, net	\$ 19,258,668	\$ 19,552,583	\$ (293,915)	\$ 19,831,498	\$ (278,915)
Installment Purchase Contract payable, net	21,379,857	-	21,379,857	-	-
Compensated absences	323,778	321,351	2,427	337,858	(16,507)
Accrued net OPEB obligation	773,320	810,255	(36,935)	504,605	305,650
	<u>\$ 41,735,623</u>	<u>\$ 20,684,189</u>	<u>\$ 21,051,434</u>	<u>\$ 20,673,961</u>	<u>\$ 10,228</u>

The District currently has four sources of Noncurrent Liabilities in 2013. The Certificates of Participation (COP) issued in January 2009 were used for the expansion of the District's Recycled Water System. The goal is to lower the dependence on import water by producing recycled water at a lower cost. Recycled water can be used for irrigation at school, parks, industrial buildings, etc. In November 2012, the District entered into an installment purchase contract with Puente Basin Water Agency in order to finance the acquisition of certain water system improvements. The liability is payable over the next thirty years. The increase in compensated absences is attributed to more sick and vacation time being due to current employees. Compensated absences are District liabilities for accrued unpaid sick and vacation time. These liabilities would have to be paid at the employee's retirement or separation from service. Net OPEB obligations refer to Other Post Employment Benefits that would be owed to employees upon retirement. The Net OPEB obligation is the difference between the actuarially-determined annual required contribution and the actual contributions made. The District currently funds these expenses on a pay-as-you-go basis, but is funding a GASB 45 trust to help offset the future cost of Other Post Employment Benefits.

Additional information on the District's noncurrent liabilities can be found in Notes 7 - 9 and 12 of the notes to basic financial statements.

See independent auditors' report.

ROWLAND WATER DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS
(CONTINUED)

June 30, 2013

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The District's Board of Directors and management considered many factors when setting the fiscal year 2013 Budget, user fees, and charges. A projection is made on the amount of acre feet of water that will be purchased and sold. The District also looks at the increase in the Source of Supply. Since the District heavily relies on import water, the costs are directly passed through by Metropolitan Water District and Three Valleys Municipal Water District. Most are fixed costs that do not vary depending upon the amount of water sold. Other expenses are budgeted individually to account for increases in such things as Automobile and Truck Expenses or Workers' Compensation Insurance. The District's customer base has not changed significantly; therefore, revenue and costs are more easily projected.

TABLE 6
Fiscal Year 2014 Budget vs. Fiscal Year 2013 Actual

	Fiscal Year 2013 Actual	Fiscal Year 2014 Budget	Variance
Revenues:			
Operating revenues	\$ 18,862,463	\$ 19,910,000	\$ 1,047,537
Nonoperating revenues	812,538	600,000	(212,538)
Total Revenues	<u>19,675,001</u>	<u>20,510,000</u>	<u>834,999</u>
Expenses:			
Operating Expenses:			
Source of supply	10,033,145	10,305,000	(271,855)
Pumping and power	845,228	875,000	(29,772)
Transmission and distribution	1,518,173	1,045,000	473,173
Customer services	122,420	115,000	7,420
Depreciation expenses	2,211,497	1,855,000	356,497
Other operating expenses	301,870	260,000	41,870
General and administrative expenses	4,245,888	3,807,000	438,888
Total Operating Expenses	<u>19,278,221</u>	<u>18,262,000</u>	<u>1,016,221</u>
Nonoperating expenses	<u>2,233,056</u>	<u>2,800,000</u>	<u>(566,944)</u>
Total Expenses	<u>21,511,277</u>	<u>21,062,000</u>	<u>449,277</u>
Change in Net Position	<u>\$ (1,836,276)</u>	<u>\$ (552,000)</u>	<u>\$ 1,284,276</u>

See independent auditors' report.

ROWLAND WATER DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS
(CONTINUED)

June 30, 2013

CONTACTING THE DISTRICT'S FINANCIAL OFFICER

This financial report is designed to provide our citizens, customers, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Mr. Sean S. Henry, Finance Officer, Rowland Water District.

BASIC FINANCIAL STATEMENTS

ROWLAND WATER DISTRICT
STATEMENTS OF NET POSITION

June 30, 2013 and 2012

	2013	2012
ASSETS:		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 2,150,166	\$ 814,890
Investments	14,313,673	14,949,372
Accounts receivable, net of allowance for doubtful accounts of \$30,000 for 2013 and 2012	2,809,546	2,465,670
Interest receivable	48,339	56,456
Supply inventories	139,378	143,595
Water in storage	2,475,537	1,355,537
Prepaid expenses	49,364	46,906
TOTAL CURRENT ASSETS	21,986,003	19,832,426
RESTRICTED ASSETS:		
Cash and cash equivalents	18,000,029	2,115,794
Investments	2,622,420	-
TOTAL RESTRICTED ASSETS	20,622,449	2,115,794
CAPITAL ASSETS:		
Capital assets, not being depreciated	1,282,386	3,369,972
Capital assets, being depreciated	83,047,315	80,263,809
Less accumulated depreciation	(24,147,246)	(21,935,749)
TOTAL CAPITAL ASSETS, NET	60,182,455	61,698,032
OTHER NONCURRENT ASSETS:		
Other receivable	806,236	-
Investment in joint ventures	-	2,281,415
TOTAL OTHER NONCURRENT ASSETS	3,499,451	2,281,415
TOTAL ASSETS	108,983,573	85,927,667

(Continued)

See independent auditors' report and notes to basic financial statements.

ROWLAND WATER DISTRICT
STATEMENTS OF NET POSITION
(CONTINUED)

June 30, 2013 and 2012

	<u>2013</u>	<u>2012</u>
LIABILITIES:		
CURRENT LIABILITIES (PAYABLE FROM UNRESTRICTED ASSETS):		
Accounts payable	\$ 2,945,521	\$ 1,915,569
Interest payable	163,178	98,821
Current portion of certificates of participation	315,000	300,000
Current portion of installment purchase contract payable	380,000	-
	<u>3,803,699</u>	<u>2,314,390</u>
CURRENT LIABILITIES (PAYABLE FROM RESTRICTED ASSETS):		
Refundable customer deposits	176,465	159,409
Unearned Construction advances	139,226	431,697
	<u>315,691</u>	<u>591,106</u>
TOTAL CURRENT LIABILITIES	<u>4,119,390</u>	<u>2,905,496</u>
NONCURRENT LIABILITIES:		
Compensated absences	323,778	321,351
Accrued net OPEB obligation	773,320	810,255
Certificates of participation	19,258,668	19,552,583
Less: current portion	(315,000)	(300,000)
Installment purchase contract payable	21,379,857	-
Less: current portion	(380,000)	-
TOTAL NONCURRENT LIABILITIES	<u>41,040,623</u>	<u>20,384,189</u>
TOTAL LIABILITIES	<u>45,160,013</u>	<u>23,289,685</u>
NET POSITION:		
Net investment in capital assets	40,923,787	42,145,449
Restricted for debt service	2,638,352	1,524,688
Unrestricted	20,261,421	18,967,845
TOTAL NET POSITION	<u>\$ 63,823,560</u>	<u>\$ 62,637,982</u>

See independent auditors' report and notes to basic financial statements.

ROWLAND WATER DISTRICT

STATEMENTS OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION

For the years ended June 30, 2013 and 2012

	<u>2013</u>	<u>2012</u>
OPERATING REVENUES:		
Water sales:		
Residential	\$ 7,484,513	\$ 6,566,375
Business	4,917,210	4,253,065
Public entities	207,454	162,548
Industrial	9,329	6,197
Reclaimed water	548,031	419,915
Other	<u>29,275</u>	<u>35,658</u>
Total water sales	<u>13,195,812</u>	<u>11,443,758</u>
Water services:		
Water service charges	5,348,504	4,623,480
Nonrefundable new service fees	44,992	40,870
Reconnection fees	24,124	21,685
Customer penalties	189,591	191,129
Other	<u>59,440</u>	<u>33,222</u>
Total water services	<u>5,666,651</u>	<u>4,910,386</u>
TOTAL OPERATING REVENUES	<u>18,862,463</u>	<u>16,354,144</u>
OPERATING EXPENSES:		
Source of supply	10,033,145	8,953,225
Pumping and power	845,228	834,151
Transmission and distribution	1,518,173	1,005,971
Customer services	122,420	137,355
Depreciation expense	2,211,497	2,120,426
Other operating expenses	301,870	455,365
General and administrative expenses	<u>4,245,888</u>	<u>3,764,181</u>
TOTAL OPERATING EXPENSES	<u>19,278,221</u>	<u>17,270,674</u>
OPERATING LOSS	<u>(415,758)</u>	<u>(916,530)</u>

(Continued)

See independent auditors' report and notes to basic financial statements.

ROWLAND WATER DISTRICT
 STATEMENTS OF REVENUES, EXPENSES
 AND CHANGES IN NET POSITION
 (CONTINUED)

For the years ended June 30, 2013 and 2012

	2013	2012
NONOPERATING REVENUES (EXPENSES):		
Investment income:		
Interest and dividend income	\$ 303,285	\$ 391,966
Realized and unrealized loss on investments	(395,276)	(176,064)
Property tax revenues	325,159	255,964
Gain on disposition of assets	-	26,128
Miscellaneous income	164,854	186,741
Interest expense	(1,586,698)	(1,128,955)
Debt issuance costs	(223,778)	-
Amortization of debt premium/(discount)	19,240	(16,785)
Income(loss) from investment in joint ventures	(27,304)	92,241
TOTAL NONOPERATING REVENUES (EXPENSES)	(1,420,518)	(368,764)
NET LOSS BEFORE CAPITAL CONTRIBUTIONS	(1,836,276)	(1,285,294)
CAPITAL CONTRIBUTIONS:		
Contributions from developers	328,639	164,056
CHANGE IN NET POSITION	(1,507,637)	(1,121,238)
NET POSITION - BEGINNING OF YEAR, AS RESTATED	62,637,982	63,759,220
NET POSITION - END OF YEAR	\$ 61,130,345	\$ 62,637,982

See independent auditors' report and notes to basic financial statements.

ROWLAND WATER DISTRICT
STATEMENTS OF CASH FLOWS

For the years ended June 30, 2013 and 2012

	2013	2012
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	\$ 18,535,643	\$ 16,031,614
Cash payments to suppliers for goods and services	(15,726,807)	(13,991,087)
Cash payments to employees for services	(2,268,950)	(1,912,843)
NET CASH PROVIDED BY OPERATING ACTIVITIES	539,886	127,684
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Proceeds from property taxes	325,159	255,964
Other receipts	164,854	186,741
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	490,013	442,705
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Acquisition and construction of capital assets	(695,920)	(1,830,680)
Proceeds from sale of capital assets	-	26,128
Change in deferred construction advances	(292,471)	135,135
Principal payments on certificates of participation	(300,000)	(285,000)
Interest paid	(1,522,341)	(1,179,790)
Proceeds from installment purchase contract	21,405,182	-
Debt issuance costs	(223,778)	-
Capital contributions received	328,639	164,056
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	18,699,311	(2,970,151)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Contributions to joint ventures	(439,104)	(1,570,569)
Purchases of investments	(15,025,503)	(4,966,390)
Proceeds from sale of investments	12,643,506	6,417,139
Investment income	311,402	417,040
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	(2,509,699)	297,220
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	17,219,511	(2,102,542)
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	2,930,684	5,033,226
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 20,150,195	\$ 2,930,684

See independent auditors' report and notes to basic financial statements.

(Continued)

ROWLAND WATER DISTRICT
STATEMENTS OF CASH FLOWS
(CONTINUED)

For the years ended June 30, 2013 and 2012

	2013	2012
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating loss	\$ (415,758)	\$ (916,530)
Adjustments to reconcile operating loss to net cash provided by operating activities:		
Depreciation	2,211,497	2,120,426
Changes in operating assets and liabilities:		
(Increase) decrease in accounts receivable	(343,876)	(328,000)
(Increase) decrease in supply inventories	4,217	(50,089)
(Increase) decrease in water in storage	(1,120,000)	(1,054,000)
(Increase) decrease in prepaid expenses	(2,458)	(7,541)
(Increase) decrease in other receivable	(806,236)	-
Increase (decrease) in accounts payable	1,029,952	68,805
Increase (decrease) in refundable customer deposits	17,056	5,470
Increase (decrease) in compensated absences	2,427	(16,507)
Increase (decrease) in accrued net OPEB obligation	(36,935)	305,650
	\$ 539,886	\$ 127,684
NET CASH PROVIDED BY OPERATING ACTIVITIES		
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:		
Amortization of debt discount and premium costs	\$ (19,240)	\$ 16,785
NONCASH INVESTING ACTIVITIES:		
Income(loss) from investment in joint ventures	\$ (27,304)	\$ 92,241

See independent auditors' report and notes to basic financial statements.

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NOTES TO BASIC FINANCIAL STATEMENTS

ROWLAND WATER DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2013 and 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

a. Nature of Organization:

The Rowland Water District (the District) was formed by the voters on March 3, 1953 under the County Water District Law, Division 12 Water Code, State of California, to provide a safe and reliable water source to allow the community to transform from a cattle raising and farming area into the large urban and industrial area it serves today. The District encompasses a 17.2 square mile area in Southeastern Los Angeles County which services portions of Rowland Heights, La Puente, Hacienda Heights, City of Industry and City of West Covina. The service area's population is approximately 60,000.

b. Basis of Presentation:

The District's activities are accounted for in an enterprise fund. An enterprise fund is a proprietary-type fund used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

c. Measurement Focus and Basis of Accounting:

"Measurement focus" is a term used to describe *which* transactions are recorded within the various financial statements. "Basis of accounting" refers to *when* transactions are recorded regardless of the measurement focus applied. The accompanying financial statements are reported using the "economic resources measurement focus," and the "accrual basis of accounting." Under the economic measurement focus all assets, deferred outflows of resources, liabilities and deferred inflows of resources (whether current or noncurrent) associated with these activities are included on the Statement of Net Position. The Statement of Revenues, Expenses and Changes in Net Position present increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

See independent auditors' report.

ROWLAND WATER DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)

June 30, 2013 and 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

d. New Accounting Pronouncements:

Implemented:

In fiscal year 2012-2013, the District implemented Governmental Accounting Standards Board (GASB) Statement No. 63, "*Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*". This statement incorporates deferred outflows of resources and deferred inflows of resources, as defined by GASB Concepts Statement No. 4, "*Elements of Financial Statements*" into the definitions of the required components of the residual measure of net position, formerly net assets. This statement also provides a new Statement of Net Position format to report all assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position.

In fiscal year 2012-2013, the District early implemented GASB Statement No. 65, "*Items Previously Reported as Assets and Liabilities*". This statement established accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities. Due to the early implementation of this statement, the calculation of deferred loss on refunding was revised to eliminate the inclusion of costs that should be recognized as an expense in the period incurred and eliminated debt issuance costs which should be recognized as an expense in the period incurred. Accounting changes adopted to conform to the provisions of this statement should be applied retroactively. The result of the implementation of this standard was to decrease the net position at July 1, 2012 by \$294,390, which is the amount of unamortized debt issuance costs at July 1, 2012.

Pending Accounting Standards:

GASB has issued the following statements which may impact the District's financial reporting requirements in the future:

- GASB 66 - "*Technical Corrections, an amendment of GASB Statement No. 10 and Statement No. 62*", effective for periods beginning after December 15, 2012.
- GASB 67 - "*Financial Reporting for Pension Plans, an amendment of GASB Statement No. 25*", effective for the fiscal years beginning after June 15, 2013.
- GASB 68 - "*Accounting and Financial Reporting for Pensions, an amendment of GASB Statement No. 27*", effective for the fiscal years beginning after June 15, 2014.

See independent auditors' report.

ROWLAND WATER DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)

June 30, 2013 and 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

d. New Accounting Pronouncements (Continued):

Pending Accounting Standards (Continued):

- GASB 69 - "*Government Combinations and Disposals of Government Operations*", effective for periods beginning after December 15, 2013.
- GASB 70 - "*Accounting and Financial Reporting for Nonexchange Financial Guarantees*", effective for the periods beginning after June 15, 2013.

e. Deferred Outflows/Inflows of Resources:

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District does not have any deferred outflows of resources to report.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time. The District does not have any deferred inflows of resources to report.

f. Net Position:

Net position of the District can be classified into three components - net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

- Net investment in capital assets - This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.

See independent auditors' report.

ROWLAND WATER DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)

June 30, 2013 and 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

f. Net Position (Continued):

- Restricted net position - This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- Unrestricted net position - This component of net position consists of net position that does not meet the definition of "net investment in capital assets" or "restricted".

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

g. Uniform System of Accounts for Water Utility Districts:

The District follows the procedures and policies described by the Controller of the State of California for uniform system of accounts for nonprofit water utility districts.

h. Operating Revenues and Expenses:

Operating revenues, such as water sales and services, 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 values. Nonoperating revenues, such as property taxes and investment income, result from nonexchange transactions or ancillary activities in which the District gives (receives) value without directly receiving (giving) equal value in exchange. Operating expenses include the cost of sales and services, administrative expenses and depreciation on capital assets.

i. Cash and Cash Equivalents:

For purposes of the statement of cash flows, cash and cash equivalents have been defined as unrestricted demand deposits and highly liquid investments with maturity of three months or less at date of purchase.

j. Investments:

Investments are stated at fair value (quoted market price or the best available estimates thereof). Net increase (decrease) in the fair value of investments, which consists of realized gains (losses) and the unrealized gains (losses), is shown in the statement of revenues, expenses and changes in net position.

See independent auditors' report.

ROWLAND WATER DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)

June 30, 2013 and 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

k. Restricted Assets:

Amounts shown as restricted assets have been restricted by either bond indentures, external constraints, or laws and regulations of other governments.

l. Accounts Receivable:

The District grants unsecured credit to its customers. Bad debts are accounted for by the reserve method, which establishes an allowance for doubtful accounts based upon historical losses and a review of past due accounts.

m. Inventories and Water in Storage:

Supply inventories maintained by the District consist primarily of water meters and accessories, water pipes, valves and various fittings. Inventories are valued at cost using the first-in, first-out (FIFO) method. Water in storage is valued at average cost.

n. Capital Assets and Depreciation:

Capital assets are stated at cost, net of accumulated depreciation. District policy has set the capitalization threshold for reporting capital assets at \$2,500. Depreciation is recorded on the straight-line basis over the estimated useful lives ranging from 5 to 75 years. Maintenance and repairs are charged to expense as incurred. Significant renewals and betterments are capitalized.

o. Capitalized Interest:

The District incurred interest charges on the Certificates of Participation (Note 7) and the installment purchase contract with Puente Basin Water Agency totaling \$1,639,589 and \$1,140,715 for the years ended June 30, 2013 and 2012, respectively. \$55,052 and \$11,760 of these amounts have been capitalized as additions to the cost of construction for the years ended June 30, 2013 and 2012, respectively.

ROWLAND WATER DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)

June 30, 2013 and 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

p. Restricted Liabilities:

Certain liabilities which are currently payable have been classified as current liabilities payable from restricted assets and assets have been restricted for their payment.

q. Unearned Construction Advances and Capital Contributions:

Construction advances from developers are unearned during the period of construction. When a project is completed, the applicable revenues earned are allocated to the contributed capital. Also, capital contributions represent cash and utility plant additions contributed to the District by property owners or developers desiring services that require capital expenditures or capacity commitment.

r. Property Taxes:

Property tax in California is levied in accordance with Article 13A of the State Constitution at one percent of county-wide assessed valuations. This one percent is allocated pursuant to state law to the appropriate units of local government.

The property tax calendar is as follows:

Lien Date:	January 1
Levy Date:	July 1
Due Date:	First Installment - November 10 Second Installment - February 10
Delinquent Date:	First Installment - December 10 Second Installment - April 10

s. Compensated Absences:

Vested or accumulated vacation and sick leave is recorded as an expense and liability as benefits accrue to employees.

t. Claims and Judgments:

When it is probable that a claim liability has been incurred at year-end, and the amount of the loss can be reasonably estimated, the District records the estimated loss, net of any insurance coverage under its participation in the Joint Power Insurance Authority program. At June 30, 2013 and 2012, in the opinion of the District's legal counsel, the District had no material claims which would require loss provision in the financial statements. Small dollar claims and judgments are recorded as expenses when paid.

See independent auditors' report.

ROWLAND WATER DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)

June 30, 2013 and 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

u. Use of Estimates:

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

2. CASH AND INVESTMENTS:

Cash and Investments:

Cash and investments as of June 30, 2013 and June 30, 2012 are reported in the accompanying statements of net position as follows:

	<u>2013</u>	<u>2012</u>
Financial Statement Classification:		
Unrestricted:		
Cash and cash equivalents	\$ 2,150,166	\$ 814,890
Investments	14,313,673	14,949,372
Restricted:		
Cash and cash equivalents	18,000,029	2,115,794
Investments	<u>2,622,420</u>	<u>-</u>
Total cash and investments	<u>\$ 37,086,288</u>	<u>\$ 17,880,056</u>

Cash and investments as of June 30, 2013 and June 30, 2012 consisted of the following:

	<u>2013</u>	<u>2012</u>
Cash on hand	\$ 400	\$ 400
Demand deposits	501,905	1,306,036
Time deposits	2,168,184	2,160,000
Investments	<u>34,415,799</u>	<u>14,413,620</u>
Total cash and cash equivalents	<u>\$ 37,086,288</u>	<u>\$ 17,880,056</u>

See independent auditors' report.

ROWLAND WATER DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)

June 30, 2013 and 2012

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 for the District by 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. The table does not address investments of debt proceeds held by bond trustees that are governed by the provisions of debt agreements of the District, rather than the general provisions of the California Government Code or the District's investment policy.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
U.S. Treasury Obligations	5 years	None	None
U.S. Government Sponsored			
Agency Securities	5 years	None	None
State of California Obligations	5 years	None	None
CA Local Agency Obligations	5 years	None	None
Negotiable Certificates of Deposit	5 years	30%	5%
CD Placement Service	5 years	30%	None
Bankers Acceptances	180 days	40%	30%
Reverse Purchase Agreement	92 days	20%	None
Repurchase Agreements	1 year	None	None
Commercial Paper	270 days	25%	10%
Medium-term Notes	5 years	30%	None
California Local Agency Investment Fund (LAIF)	N/A	None	None
County Pooled Investment Funds	N/A	None	None
Joint Powers Authority Pool	N/A	None	None
Mutual Funds and Money Market			
Mutual Funds	N/A	20%	10%
Collateralized Bank Deposits	5 years	None	None
Bank/Time Deposits	5 years	None	None

* - Excluding amounts held by bond trustee that are not subject to California Government Code restrictions.

N/A - Not Applicable

See independent auditors' report.

ROWLAND WATER DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)

June 30, 2013 and 2012

2. CASH AND INVESTMENTS (CONTINUED):

Investments Authorized by Debt Agreements:

Investments of debt proceeds held by bond trustees are governed by provisions of the debt agreements, rather than the general provisions of the California Government Code or the District's investment policy. The table below identifies the investment types that are authorized for investments held by bond trustees. The table also identifies certain provisions of these debt agreements that address interest rate risk, credit risk and concentration of risk.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage Allowed</u>	<u>Maximum Investment in One Issuer</u>
U.S. Treasury Obligations	None	None	None
U.S. Government Sponsored Agency Securities	None	None	None
State and Local Agency Obligations	None	None	None
Banker's Acceptances	1 year	None	None
Medium-term Notes	3 years	None	None
Commercial Paper	None	None	None
Money Market Mutual Funds	N/A	None	None
Investment Agreements	None	None	None
Certificates of Deposit	None	None	None
Repurchase Agreements	30 days	None	None
California Local Agency Investment Fund (LAIF)	N/A	None	None

N/A - Not Applicable

Disclosures Relating to Interest Rate Risk:

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

See independent auditors' report.

ROWLAND WATER DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)

June 30, 2013 and 2012

2. CASH AND INVESTMENTS (CONTINUED):

Disclosures Relating to Interest Rate Risk (Continued):

Information about the sensitivity of the 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 as of June 30, 2013 and 2012.

June 30, 2013	Remaining Maturity (in Years)				Fair Value Total
	Less Than 1 year	1 to 2 Years	2 to 3 Years	3 to 5 Years	
U.S. Treasury Notes	\$ 250,673	\$ 519,375	\$ 261,270	\$ 1,197,142	\$ 2,228,460
U.S. Government Sponsored Agency Securities:					
Federal Home Loan Bank Federal Home Loan Mortgage Corporation	501,633	801,903	-	-	1,303,536
Federal National Mortgage Association	507,746	260,113	-	2,112,738	2,880,597
Federal Farm Credit Bank	1,016,352	103,246	259,880	4,098,642	5,478,120
LAIF	254,777	-	-	-	254,777
Money Market Mutual Funds	1,613,948	-	-	-	1,613,948
Held by Trustee:	349,603	-	-	-	349,603
U.S. Treasury Notes	-	-	-	1,466,846	1,466,846
Investment Agreement	-	-	-	1,155,575*	1,155,575
Money Market Mutual Funds	<u>17,684,337</u>	-	-	-	<u>17,684,337</u>
	<u>\$ 22,179,069</u>	<u>\$ 1,684,637</u>	<u>\$ 521,150</u>	<u>\$ 10,030,943</u>	<u>\$ 34,415,799</u>
June 30, 2012	Remaining Maturity (in Years)				Fair Value Total
	Less Than 1 year	1 to 2 Years	2 to 3 Years	3 to 5 Years	
U.S. Treasury Notes	\$ 707,050	\$ 258,370	\$ 529,005	\$ 1,031,153	\$ 2,525,578
U.S. Government Sponsored Agency Securities:					
Federal Home Loan Bank Federal Home Loan Mortgage Corporation	1,264,681	514,929	809,416	-	2,589,026
Federal National Mortgage Association	2,280,578	518,065	265,413	971,428	4,035,484
Federal Farm Credit Bank	511,755	1,039,177	105,265	1,722,957	3,379,154
LAIF	-	260,130	-	-	260,130
Held by Trustee:	99,560	-	-	-	99,560
Money Market Mutual Funds	<u>1,524,688</u>	-	-	-	<u>1,524,688</u>
	<u>\$ 6,388,312</u>	<u>\$ 2,590,671</u>	<u>\$ 1,709,099</u>	<u>\$ 3,725,538</u>	<u>\$ 14,413,620</u>

* Investment agreement expires December 3, 2018

See independent auditors' report.

ROWLAND WATER DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)

June 30, 2013 and 2012

2. CASH AND INVESTMENTS (CONTINUED):

Disclosures Relating to Credit Risk:

Generally, 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 in the following table are the Standard and Poor's credit ratings for the Districts investments as of June 30, 2013 and 2012. U.S. treasury notes and bills are not required to be rated and, therefore, have been excluded from the tables below.

June 30, 2013

Investment	Minimum Legal Rating	Total as of June 30, 2013	AAA	AA+	Unrated
U.S. Government					
Sponsored Agency Securities:					
Federal Home Loan Bank	N/A	\$ 1,303,536	\$ -	\$ 1,303,536	\$ -
Federal Home Loan Mortgage Corporation	N/A	2,880,597	-	2,880,597	-
Federal National Mortgage Association	N/A	5,478,120	-	5,478,120	-
Federal Farm Credit Bank	N/A	254,777	-	254,777	-
LAIF	N/A	1,613,948	-	-	1,613,948
Money Market Mutual Funds	A	349,603	349,603	-	-
Held by Trustee:					
Investment Agreement	N/A	1,155,575	-	-	1,155,575
Money Market Mutual Funds	A	17,684,337	17,684,337	-	-
		<u>\$ 30,720,493</u>	<u>\$ 18,033,940</u>	<u>\$ 9,917,030</u>	<u>\$ 2,769,523</u>

June 30, 2012

Investment	Minimum Legal Rating	Total as of June 30, 2012	AAA	AA+	Unrated
U.S. Government					
Sponsored Agency Securities:					
Federal Home Loan Bank	N/A	\$ 2,589,026	\$ -	\$ 2,589,026	\$ -
Federal Home Loan Mortgage Corporation	N/A	4,035,484	-	4,035,484	-
Federal National Mortgage Association	N/A	3,379,154	-	3,379,154	-
Federal Farm Credit Bank	N/A	260,130	-	260,130	-
LAIF	N/A	99,560	-	-	99,560
Held by Trustee:					
Money Market Mutual Funds	A	1,524,688	1,524,688	-	-
		<u>\$ 11,888,042</u>	<u>\$ 1,524,688</u>	<u>\$ 10,263,794</u>	<u>\$ 99,560</u>

See independent auditors' report.

ROWLAND WATER DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)

June 30, 2013 and 2012

2. CASH AND INVESTMENTS (CONTINUED):

Concentration of Credit Risk:

Investments in any one issuer that represents 5% or more of total District's investments are as follows:

Issuer	Investment Type	2013	2012
Federal Home Loan Bank	U.S. Government Sponsored Agency Securities	\$ *	\$2,589,026
Federal Home Loan Mortgage Corporation	U.S. Government Sponsored Agency Securities	\$2,880,597	\$4,035,484
Federal National Mortgage Association	U.S. Government Sponsored Agency Securities	\$5,478,120	\$3,379,154

* - Not over 5%

Custodial Credit Risk:

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, the District 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 the failure of the counterparty (e.g., broker-dealer) to a transaction, the District will not be able to recover the value of its investment or collateral securities that are in the possession of another party. 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 the public agencies. California law also allows financial institutions to secure District deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

As of June 30, 2013 and 2012, the District had no uninsured and uncollateralized deposits.

See independent auditors' report.

ROWLAND WATER DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)

June 30, 2013 and 2012

2. CASH AND INVESTMENTS (CONTINUED):

Investment in State Investment Pool

The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 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.

3. RESTRICTED ASSETS:

Restricted assets were provided by, and are to be used for, the following:

<u>Funding Source</u>	<u>Use</u>	<u>June 30, 2013</u>	<u>June 30, 2012</u>
Deposits from customers	Security deposits for payment of utility bills	\$ 176,465	\$ 159,409
Customer advances	Construction	139,226	431,697
Bond proceeds	Debt service	2,638,352	1,524,688
Bond proceeds	Construction projects	<u>17,668,406</u>	<u>-</u>
		<u>\$ 20,622,449</u>	<u>\$ 2,115,794</u>

See independent auditors' report.

ROWLAND WATER DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)

June 30, 2013 and 2012

4. CAPITAL ASSETS:

Changes in capital assets for the year ended June 30, 2013 is as follows:

	Balance July 1, 2012 <u>(As Restated)</u>	<u>Additions</u>	Retirements <u>Transfers</u>	Balance June 30, 2013
Capital assets, not being depreciated:				
Land	\$ 261,340	\$ -	\$ -	\$ 261,340
Water rights	5,000	-	-	5,000
Construction in progress	<u>3,103,632</u>	<u>2,240,508</u>	<u>(4,328,094)</u>	<u>1,016,046</u>
 Total capital assets, not being depreciated	 <u>3,369,972</u>	 <u>2,240,508</u>	 <u>(4,328,094)</u>	 <u>1,282,386</u>
Capital assets, being depreciated:				
Intangible plant	877,484	145,067	-	1,022,551
Sources of supply plant	1,998,543	60,160	-	2,058,703
Pumping plant	10,037,819	-	-	10,037,819
Transmission and distribution plant	60,363,747	2,211,790	-	62,575,537
Telemetry equipment	1,332,302	21,933	-	1,354,235
General plant	550,403	-	-	550,403
Office building and equipment	4,231,686	223,220	-	4,544,906
Transportation equipment	647,923	121,336	-	769,259
Communication equipment	<u>133,902</u>	<u>-</u>	<u>-</u>	<u>133,902</u>
 Total capital assets, being depreciated	 80,263,809	 2,783,506	 -	 83,047,315
Less accumulated depreciation	<u>(21,935,749)</u>	<u>(2,211,497)</u>	<u>-</u>	<u>(24,147,246)</u>
 Total capital assets, being depreciated, net	 <u>58,328,060</u>	 <u>572,009</u>	 <u>-</u>	 <u>58,900,069</u>
 Total capital assets, net	 <u>\$ 61,698,032</u>	 <u>\$ 2,812,517</u>	 <u>\$ (4,328,094)</u>	 <u>\$ 60,182,455</u>

See independent auditors' report.

ROWLAND WATER DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)

June 30, 2013 and 2012

4. CAPITAL ASSETS (CONTINUED):

Changes in capital assets for the year ended June 30, 2012 is as follows:

	Balance July 1, 2011	Additions	Retirements Transfers	Balance June 30, 2012 (As Restated)
Capital assets, not being depreciated:				
Land	\$ 261,340	\$ -	\$ -	\$ 261,340
Water rights	5,000	-	-	5,000
Construction in progress, as restated	<u>2,704,517</u>	<u>1,836,999</u>	<u>(1,437,884)</u>	<u>3,103,632</u>
 Total capital assets, not being depreciated	 <u>2,970,857</u>	 <u>1,836,999</u>	 <u>(1,437,884)</u>	 <u>3,369,972</u>
 Capital assets, being depreciated:				
Intangible plant	810,935	66,549	-	877,484
Sources of supply plant	1,767,023	231,520	-	1,998,543
Pumping plant	10,037,819	-	-	10,037,819
Transmission and distribution plant	59,216,182	1,147,565	-	60,363,747
Telemetry equipment	1,332,302	-	-	1,332,302
General plant	550,403	-	-	550,403
Office building and equipment	4,231,305	94,356	(3,975)	4,321,686
Transportation equipment	651,690	-	(3,767)	647,923
Communication equipment	<u>133,902</u>	<u>-</u>	<u>-</u>	<u>133,902</u>
 Total capital assets, being depreciated	 78,731,561	 1,539,990	 (7,742)	 80,263,809
 Less accumulated depreciation	 <u>(19,815,323)</u>	 <u>(2,120,426)</u>	 <u>-</u>	 <u>(21,935,749)</u>
 Total capital assets, being depreciated, net	 <u>58,916,238</u>	 <u>(580,436)</u>	 <u>(7,742)</u>	 <u>58,328,060</u>
 Total capital assets, net	 <u>\$ 61,887,095</u>	 <u>\$ 1,256,563</u>	 <u>\$(1,445,626)</u>	 <u>\$ 61,698,032</u>

See independent auditors' report.

ROWLAND WATER DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)

June 30, 2013 and 2012

5. OTHER RECEIVABLE:

As described in Note 6, the District is invested in the Puente Basin Water Agency joint venture with Walnut Valley Water District. During the fiscal year ended June 30, 2013, the District paid for transactions related to the joint venture on behalf of the Walnut Valley Water District. These amounts will be reimbursed and have been included in the accompanying statements of net position as other receivable. The total incurred and due to the District at June 30, 2013 is \$806,236.

6. INVESTMENT IN JOINT VENTURES:

Puente Basin Water Agency:

The Puente Basin Water Agency (the Agency) was created in 1971 by the execution of a Joint Powers Agreement (the Agreement) between the Rowland Water District and the Walnut Valley Water District. The Agreement was made pursuant to Article 1, Chapter 5, Division 7, Title 1 of the government code of the State of California. The Agency was organized for the purpose of protection and utilization of the local, imported and reclaimed water supply within the Puente Basin. The Agency is governed by a four-member appointed Board of Commissioners. Each District appoints two members to this Board.

Upon dissolution of the Agency, the assets in the possession of the Agency shall be distributed to the members as their interest may appear on the books of the Agency and pursuant to the provisions of Section 6512 of the Government Code. Complete financial statements for the Agency can be obtained by written request at 271 South Brea Canyon Road, Walnut, California.

The District records its investment in the Puente Basin Water Agency as an other noncurrent asset, Investment in Joint Ventures, primarily capital assets. The changes in its investment in Puente Basin Water Agency consisted of the following:

	<u>2013</u>	<u>2012</u>
Beginning of year	\$ 1,651,987	\$ 1,210
Contributions	439,104	1,570,569
Share of income (loss)	<u>(37,518)</u>	<u>80,208</u>
End of year	<u>\$ 2,053,573</u>	<u>\$ 1,651,987</u>

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ROWLAND WATER DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)

June 30, 2013 and 2012

6. INVESTMENT IN JOINT VENTURES (CONTINUED):

Puente Basin Water Agency (Continued):

The following is condensed financial information of the investment in Puente Basin Water Agency as of and for the year ended June 30, 2013 including the participants' approximate percentage shares:

		2013	
	Amount	Walnut Valley Water District	Rowland Water District
Total assets	\$ 4,216,006	50.0%	50.0%
Total liabilities	108,859	50.0%	50.0%
Total equity	4,107,147	50.0%	50.0%
Billings to participants	286,034	50.0%	50.0%

The following is condensed financial information of the investment in Puente Basin Water Agency as of and for the year ended June 30, 2012 including the participants' approximate percentage shares:

		2012	
	Amount	Walnut Valley Water District	Rowland Water District
Total assets	\$ 3,441,524	50.0%	50.0%
Total liabilities	137,551	50.0%	50.0%
Total equity	3,303,973	50.0%	50.0%
Billings to participants	362,751	50.0%	50.0%

Pomona-Walnut-Rowland Joint Water Line Commission:

The District is a member of the Pomona-Walnut-Rowland Joint Water Line Commission (the Commission). The Commission was formed, under the Joint Powers Agreement (the JPA) of 1956, between the City of Pomona, the Walnut Valley Water District and the Rowland Water District. The JPA's purpose is to acquire, construct, maintain, repair, manage and operate a water transmission pipeline for the benefit of the members' water supplies. The Commission is governed by a three-member board composed of one appointee from each member agency.

See independent auditors' report.

ROWLAND WATER DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)

June 30, 2013 and 2012

6. INVESTMENT IN JOINT VENTURES (CONTINUED):

Pomona-Walnut-Rowland Joint Water Line Commission (Continued):

Each year, every member agency is charged an assessment for their share of the general and administrative costs of the Commission which is allocated based on each agency's capacity rights in the pipeline. In addition, a capital surcharge is assessed for the future replacement of the pipeline. For the years ended June 30, 2013 and 2012, the District remitted assessments of \$44,106 each year, for their 20.0% capacity rights and their share of future replacement costs. Also, the District purchased water totaling \$5,248,548 and \$5,303,632 from the Commission during the years end June 30, 2013 and 2012, respectively.

Upon dissolution of the Commission, the net position will be divided in proportion to the contribution each agency made to the maintenance and operation account during the last prior twelve month period. The District, consequently, has an ongoing financial responsibility in the activities of the Commission. However, the JPA does not explicitly require the measurement of the District's equity interest in the Commission. Complete financial statements for the Commission can be obtained by written request at P.O. Box 508, Walnut, California.

The District records its investment in the Pomona-Walnut-Rowland Joint Waterline Commission Agency as an other noncurrent asset, Investment in Joint Ventures, primarily capital assets. The changes in its investment in Pomona-Walnut-Rowland Joint Waterline Commission consisted of the following:

	<u>2013</u>	<u>2012</u>
Beginning of year	\$ 629,428	\$ 617,395
Share in income	10,214	12,033
End of year	<u>\$ 639,642</u>	<u>\$ 629,428</u>

The following is condensed financial information of the investment in Pomona-Walnut-Rowland Joint Waterline Commission as of and for the year ended June 30, 2013 including the participants' approximate percentage shares:

	<u>2013</u>				
	<u>Amount</u>	<u>City of Pomona</u>	<u>Walnut Valley Water District</u>	<u>Rowland Water District</u>	<u>Unallocated</u>
Total assets	\$ 6,339,062	28.4%	42.6%	27.5%	1.5%
Total liabilities	4,013,092	28.4%	42.6%	27.5%	1.5%
Total equity	2,325,970	28.4%	42.6%	27.5%	1.5%
Billings to participants	1,958,764	28.4%	42.6%	27.5%	1.5%

See independent auditors' report.

ROWLAND WATER DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)

June 30, 2013 and 2012

6. INVESTMENT IN JOINT VENTURES (CONTINUED):

Pomona-Walnut-Rowland Joint Water Line Commission (Continued):

The following is condensed financial information of the investment in Pomona-Walnut-Rowland Joint Waterline Commission as of and for the year ended June 30, 2012 including the participants' approximate percentage shares:

	2012				
	Amount	City of Pomona	Walnut Valley Water District	Rowland Water District	Unallocated
Total assets	\$ 5,940,808	28.4%	42.6%	27.5%	1.5%
Total liabilities	3,651,980	28.4%	42.6%	27.5%	1.5%
Total equity	2,288,828	28.4%	42.6%	27.5%	1.5%
Billings to participants	17,592,808	28.4%	42.6%	27.5%	1.5%

7. CERTIFICATES OF PARTICIPATION:

On December 23, 2008, the District issued \$20,545,000 of Certificates of Participation. The proceeds are being used to finance the acquisition and construction of certain recycled water improvements.

The Certificates were issued at a discount of \$188,627, which is being amortized and recognized as interest expense over the life of the debt on a straight-line basis. This issuance is comprised of \$6,815,000 serial certificates maturing annually on December 1 from 2009 to 2025 and three term certificates (totaling \$13,730,000) maturing on December 1, 2029, 2035 and 2039 that are payable in annual sinking fund installments commencing December 1, 2026. Interest on the certificates is payable semi-annually on December 1 and June 1 at rates ranging from 4.00% to 5.75% for the serial certificates and 6.00% to 6.50% for the term certificates. The required reserve for the Certificates of Participation is \$1,524,688 and as of June 30, 2013 the reserve was funded at \$1,477,654.

The following is a summary of the changes in Certificates of Participation for the year ended June 30, 2013:

	Balance at June 30, 2012	Additions	Reductions	Balance at June 30, 2013	Due Within One Year
Certificates of Participation (COP):					
2008 COP	\$ 19,720,000	\$ -	\$ (300,000)	\$ 19,420,000	\$ 315,000
Less:					
Unamortized discount	(167,417)	-	6,085	(161,332)	-
TOTAL	\$ 19,552,583	\$ -	\$ (293,915)	\$ 19,258,668	\$ 315,000

See independent auditors' report.

ROWLAND WATER DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)

June 30, 2013 and 2012

7. CERTIFICATES OF PARTICIPATION (CONTINUED):

Maturities of the 2008 Certificates of Participation and interest payments subsequent to June 30, 2013 as follows:

<u>Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 315,000	\$ 1,165,975	\$ 1,480,975
2015	330,000	1,149,850	1,479,850
2016	345,000	1,132,975	1,477,975
2017	365,000	1,114,313	1,479,313
2018	385,000	1,104,275	1,489,275
2019 - 2023	2,260,000	5,138,544	7,398,544
2024 - 2028	2,990,000	4,567,869	7,557,869
2029 - 2033	4,055,000	3,341,400	7,396,400
2034 - 2038	5,595,000	1,799,769	7,394,769
2039 - 2040	<u>2,780,000</u>	<u>263,438</u>	<u>3,043,438</u>
Total	<u>\$ 19,420,000</u>	<u>\$ 20,778,408</u>	<u>\$ 40,198,408</u>

8. INSTALLMENT PURCHASE CONTRACT PAYABLE:

On November 1, 2012, the Puente Basin Water Agency issued \$19,835,000 in water revenue bonds, 2012 Series A in order to finance the acquisition of certain water system improvements of the Rowland Water District. Proceeds of the bonds including \$1,570,182 of bond premium were loaned to the District pursuant to an installment purchase contract entered into concurrently with the bonds issuance.

The bond premium is being amortized and recognized as interest expense over the life of the debt on a straight-line basis. The installment purchase contract payments mirror the debt service payments on the water revenue bonds. Interest is payable semi-annually on December 1 and June 1 at rates ranging from 2.00% to 5.00%. The District's obligation to make installment payments is a special obligation of the District payable solely from the net revenues of the District. The required reserve for contract is \$1,181,250 and as of June 30, 2013 the reserve was funded at \$1,160,698.

The following is a summary of the installment purchase contract for the year ended June 30, 2013:

	<u>Balance at June 30, 2012</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance at June 30, 2013</u>	<u>Due Within One Year</u>
Installment purchase					
Contract	\$ -	\$ 19,835,000	\$ -	\$ 19,835,000	\$ 380,000
Less:					
Unamortized					
premium	-	1,570,182	(25,325)	1,544,857	-
TOTAL	<u>\$ -</u>	<u>\$ 21,405,182</u>	<u>\$ (25,325)</u>	<u>\$ 21,379,857</u>	<u>\$ 380,000</u>

See independent auditors' report.

ROWLAND WATER DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)

June 30, 2013 and 2012

8. INSTALLMENT PURCHASE CONTRACT PAYABLE (CONTINUED):

Maturities of the installment purchase contract and interest payments subsequent to June 30, 2013 as follows:

<u>Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 380,000	\$ 777,241	\$ 1,157,241
2015	385,000	766,350	1,151,350
2016	395,000	756,575	1,151,575
2017	410,000	742,450	1,152,450
2018	425,000	725,750	1,150,750
2019 - 2023	2,390,000	3,374,275	5,764,275
2024 - 2028	2,905,000	2,860,375	5,765,375
2029 - 2033	3,405,000	2,359,456	5,764,456
2034 - 2038	4,035,000	1,736,719	5,771,719
2039 - 2042	5,105,000	663,625	5,768,625
Total	<u>\$ 19,835,000</u>	<u>\$ 14,762,816</u>	<u>\$ 34,597,816</u>

9. COMPENSATED ABSENCES:

In accordance with the District's policy, employees may accrue up to 240 hours of vacation. For the years ended June 30, 2013 and 2012, the total accrued vacation liability for all employees totaled \$148,044 and \$142,445, respectively.

Also, in accordance with the District's policy, employees may accrue up to 352 hours of sick leave. Upon attaining 352 hours, the employee may exercise a one-time option to exchange sick leave hours for cash or vacation time. Upon separation, retirement or death, an employee shall receive as additional retirement benefit, an amount equal to 50% of accrued hours for unused sick leave pay for up to 352 hours, or 176 hours. The District has modified the Employment Agreement in regards to the General Manager's sick leave benefits. The Manager shall receive the same sick leave benefits, upon the same terms and conditions, as provided to all other District employees, except that upon retirement or other termination of the Manager's employment. The Manager is entitled to receive 100% of accrued sick leave up to 1,000 hours in the event of separation from employment. For the years ended June 30, 2013 and 2012, the total accrued sick leave liability for all employees totaled \$175,734 and \$178,906, respectively.

See independent auditors' report.

ROWLAND WATER DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)

June 30, 2013 and 2012

10. DEFERRED COMPENSATION PLAN:

The District has adopted a deferred compensation plan (the Plan) created in accordance with Internal Revenue Code Section 457. The Plan, available to all District employees, permits them to defer a portion of their salary until future years. The funds are not available to employees until termination, retirement, death or an unforeseeable emergency. Employees may contribute to the Plan up to 25% of their annual compensation, not to exceed limits established in the Internal Revenue Code. The District does not make any contributions to this Plan. Deferred compensation plan assets are not included in the financial statements as the plan assets are held in trust to protect them from general creditors of the District.

11. EMPLOYEE RETIREMENT PLANS:

a. Plan Description:

Rowland Water District contributes to the Miscellaneous 2.5% at 55 Risk Pool and Miscellaneous 2% at 62 Risk Pool of the California Employees Retirement System (CalPERS), cost sharing, multiple-employer public employee defined benefit pension plans. CalPERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. CalPERS acts as a common investment and administrative agent for participating public entities within the State of California. The Miscellaneous 2% at 62 Risk Pool was created by California Employees' Pension Reform Act (PEPRA) as of January 1, 2013, and is open to all new employees who do not qualify for the Miscellaneous 2.5% at 55 Risk Pool. Benefit provisions and all other requirements are established by State statute and District resolutions. Copies of CalPERS' annual financial report may be obtained from their Executive Office located at, 400 P Street, Sacramento, CA 95814.

b. Funding Policy:

The contributions to the Miscellaneous 2.5% at 55 Risk Pool include an employee portion of 8% of current covered payroll. The District has elected to contribute the employee portion. The District is also required to contribute any actuarially determined remaining amounts necessary to fund the benefits for its members. The actuarial methods and assumptions used are those adopted by the CalPERS Board of Administration. The required employer contribution rate for the year ended June 30, 2013 was 16.871%. The contribution requirements of the plan members are established by State statute and the employer contribution rate is established and may be amended by CalPERS.

See independent auditors' report.

ROWLAND WATER DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)

June 30, 2013 and 2012

11. EMPLOYEE RETIREMENT PLANS (CONTINUED):

b. Funding Policy (Continued):

The contributions to the Miscellaneous 2% at 62 Risk Pool include an employee portion of 6.25% of current covered payroll which the District is prohibited from paying on behalf of the employees. The required employer contribution rate of the fiscal year ended June 30, 2013 was 6.25%. The contribution requirements of the plan members and the District are established by state statute.

The District's contributions to the Miscellaneous 2.5% at 55 Risk Pool for the years ended June 30, 2013, 2012 and 2011, which were all prepaid by the District at the beginning of the year, were \$345,787, \$334,641, and \$230,905, respectively. These contributions were equal to the required contributions for each year. There were no contributions to the Miscellaneous 2% at 62 Risk Pool during the fiscal year ended June 30, 2013.

On July 15, 2013, the District paid \$384,274 to pay off the remaining balance of the Side Fund that had been created as a result of the mandate by the State to participate in the Miscellaneous 2.5% at 55 Risk Pool back on July 1, 2005. This amount has been included in accounts payable as of June 30, 2013 as the Side Fund relates to past service costs.

12. OTHER POST-EMPLOYMENT BENEFITS (OPEB):

a. Plan Description:

The District has a single-employer other post-employment benefit plan that provides medical, dental and vision coverage to 24 active employees and 8 retired employees through the ACWA health program. At retirement, the District provides a contribution for the continuation of these coverage's for eligible retirees. Eligibility for a District contribution requires retirement from the District and under PERS on or after age 50 with at least 5 years of service. The District provides 100% of the cost of coverage for the retiree and any covered spouse.

Employees hired on or after July 1, 2009 are eligible for a District contribution if retiring from the District and under PERS on or after age 55 with at least 15 years of continuous District service. The District provides 100% of the cost of coverage for the retiree only.

A stand-alone financial report is not issued for this plan and it is not included in the report of PERS or another entity.

See independent auditors' report.

ROWLAND WATER DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)

June 30, 2013 and 2012

12. OTHER POST-EMPLOYMENT BENEFITS (OPEB) (CONTINUED):

b. Funding Policy:

The contribution requirements of plan members and the District are established and may be amended by the District, District's Board of Directors, and/or the employee associations. Currently, contributions are not required from plan members. The District has been typically funding this OPEB plan on a pay-as-you-go basis. For the years ended June 30, 2013 and 2012, the District paid \$103,272 and \$117,642, respectively, in health care costs for its retirees and their covered dependents. In addition the District made a \$285,000 contribution to a trust account established to fund the District's net OPEB obligation for the year ended June 30, 2013.

c. Annual OPEB Cost and Net OPEB Obligation:

The District's annual OPEB cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with parameters of GASB Statement 45 applied prospectively. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded liabilities of the plan over a period not to exceed thirty years.

The following table shows the components of the District's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the District's net OPEB obligation to the Retiree Health Plan:

	<u>2013</u>	<u>2012</u>
Annual required contribution	\$ 346,266	\$ 420,952
Interest on net OPEB obligation	52,667	25,230
Adjustment to annual required contribution	<u>(47,596)</u>	<u>(22,890)</u>
Annual OPEB cost (expense)	351,337	423,292
Actual contributions made	<u>(388,272)</u>	<u>(117,642)</u>
Increase (decrease) in net OPEB obligation	(36,935)	305,650
Net OPEB Obligation - beginning of year	<u>810,255</u>	<u>504,605</u>
Net OPEB Obligation - end of year	<u>\$ 773,320</u>	<u>\$ 810,255</u>

See independent auditors' report.

ROWLAND WATER DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)

June 30, 2013 and 2012

12. OTHER POST-EMPLOYMENT BENEFITS (OPEB) (CONTINUED):

d. Three-Year Trend Information:

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the years ended June 30, 2013, 2012 and 2011 were as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Costs Contributed	Net OPEB Obligation
6/30/11	\$ 410,541	126.22%	\$ 504,605
6/30/12	423,292	27.79%	810,255
6/30/13	351,337	110.50%	773,320

e. Funded Status and Funding Progress:

As of July 1, 2012, the plan was 8.99% percent funded. The actuarial accrued liability for benefits was \$4,499,844, and the actuarial value of assets was \$404,434, resulting in an unfunded actuarial accrued liability (UAAL) of \$4,095,410. The estimated covered payroll (annual payroll of active employees covered by the plan) was \$2,145,129 and the ratio of the UAAL to the covered payroll was 190.92%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about rates of employee turnover, retirement, mortality, as well as economic assumptions regarding claim costs per retiree, healthcare inflation and interest rates. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to basic financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

See independent auditors' report.

ROWLAND WATER DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)

June 30, 2013 and 2012

12. OTHER POST-EMPLOYMENT BENEFITS (OPEB) (CONTINUED):

f. Actuarial Methods and Assumptions:

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations. The entry age normal cost method was used for the actuarial valuation as of July 1, 2012. Significant assumptions included a discount rate of 5% per annum, projected salary increases of 3.25% per annum and medical trend rates that start at 9.0% for HMO and 9.5% for PPO coverage in the initial year and are decreased 0.5% per year to an ultimate rate of 5.0%. The unfunded actuarial accrued liability is being amortized over an initial 30 years using the level-percentage-of-pay method on a closed-basis. The remaining amortization period is 30 years.

13. RISK MANAGEMENT:

The District is a member of the Association of California Water Agencies Joint Powers Insurance Authority (Insurance Authority). The Insurance Authority is a risk-pooling self-insurance authority, created under provisions of California Government Code Sections 6500 et. seq. The purpose of the Insurance Authority is to arrange and administer programs of insurance for the pooling of self-insured losses and to purchase excess insurance coverage.

At June 30, 2013, the District participated in the self-insurance programs of the Insurance Authority as follows:

Property Loss - The Insurance Authority has pooled self-insurance up to \$50,000 per occurrence and has purchased excess insurance coverage up to \$100,000,000 (total insurable value of \$43,363,657). The District has a \$2,500 deductible for buildings, personal property and fixed equipment, a \$1,000 deductible for mobile equipment and a \$500 deductible for licensed vehicles.

General Liability - The Insurance Authority has pooled self-insurance up to \$2,000,000 per occurrence and has purchased excess insurance coverage of \$58,000,000. This program does not have a deductible.

Auto Liability - The Insurance Authority has pooled self-insurance up to \$2,000,000 per occurrence and has purchased excess insurance coverage of \$58,000,000. This program does not have a deductible.

See independent auditors' report.

ROWLAND WATER DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)

June 30, 2013 and 2012

13. RISK MANAGEMENT (CONTINUED):

Public Officials' Liability - The Insurance Authority has pooled self-insurance up to \$2,000,000 per occurrence and has purchased excess insurance coverage of \$58,000,000.

Fidelity Bond - The Insurance Authority has pooled self-insurance up to \$100,000 per occurrence. The District has a \$1,000 deductible.

Public Official Bond - The District has purchased a \$200,000 bond to cover the general manager's faithful performance of duty.

Workers' Compensation - Insured up to the statutory limit; the Insurance Authority is self-insured up to \$2,000,000 and excess insurance coverage has been purchased up to the statutory limit. Employer's liability is insured up to the statutory limit. The Insurance Authority has pooled self-insurance up to \$2,000,000 and has purchased excess insurance coverage of \$2,000,000.

Underground Storage Tank Pollution Liability - The Insurance Authority is self-insured up to \$500,000 per occurrence and has purchased excess coverage of \$3,000,000. The District has a \$10,000 deductible.

The District pays annual premiums for these coverages. They are subject to retrospective adjustments based on claims expended. The nature and amount of these adjustments cannot be estimated and are charged to expenses as invoiced. There were no instances in the past three years where a settlement exceeded the District's coverage.

14. UNRESTRICTED NET POSITION:

The District has adopted a policy to designate reserves of unrestricted net position. Total reserves were designated as follows as of June 30, 2013 and 2012:

	<u>2013</u>	<u>2012</u>
Designated reserves for:		
Operations	\$ 3,610,000	\$ 2,902,500
Rate stabilization	976,591	1,533,565
Capital funding including expansion of facilities and future repairs and maintenance	<u>11,868,713</u>	<u>11,517,486</u>
Total Designated Reserves	16,455,304	15,953,551
Undesignated net position	<u>1,112,902</u>	<u>3,014,294</u>
 Total Unrestricted Net Position	 <u>\$ 17,568,206</u>	 <u>\$ 18,967,845</u>

See independent auditors' report.

ROWLAND WATER DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)

June 30, 2013 and 2012

15. COMMITMENTS AND CONTINGENCIES:

The District has entered into a water production and delivery agreement with another party to receive groundwater produced on behalf of the District. Under the terms of the agreement, the District is required to contribute \$2,000,000 to the other party for necessary expansion, rehabilitation and improvements of their facilities as a result of this agreement. The District made one payment in the amount of \$660,000 in fiscal year 2011-2012. Of that amount, \$330,000 is due from another district and is included in other receivable in the accompanying statements of net position and \$330,000 was expensed in the accompanying statements of revenues, expenses and changes in net position. The remaining \$1,340,000 (\$670,000 of which is due from another District) is due upon meeting certain conditions set forth in the agreement.

16. RESTATEMENT OF NET POSITION:

Net position as of July 1, 2012 has been restated as follows:

Net position as previously reported	\$ 62,120,843
Reduction in net position to remove unamortized bond issuance costs as a result of the implantation of GASB Statement No. 65	(294,390)
Addition to record investment in joint venture of Pomona-Walnut-Rowland Joint Water Line Commission	629,428
Addition to record investment in joint venture of Puente Basin Water Agency (\$1,651,987 net of \$1,491,025 reclassified from water rights)	160,962
Addition to record costs related to construction in progress that were previously expensed	<u>21,139</u>
Net position as restated	<u>\$ 62,637,982</u>

See independent auditors' report.

ROWLAND WATER DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
(CONTINUED)

June 30, 2013 and 2012

16. RESTATEMENT OF NET POSITION (CONTINUED):

The following balances as of and for the year ended June 30, 2012 were restated as a result of these corrections:

	<u>As Originally Reported</u>	<u>Restatement</u>	<u>As Restated</u>
<u>Statement of Net Position</u>			
Capital assets, not being depreciated	\$ 4,839,858	\$ (1,469,886)	\$ 3,369,972
Bond issuance costs, net	294,390	(294,390)	-
Investment in joint ventures	-	2,281,415	2,281,415
Accrued net OPEB obligation	659,134	(46,882)	612,252
Net position:			
Net investment in capital assets	43,615,335	(1,469,886)	42,145,449
Unrestricted	16,980,820	1,987,025	18,967,845
<u>Statement of Revenues, Expenses and Changes in Net Position</u>			
Nonoperating revenues (expenses):			
Income from investment in joint ventures	-	92,241	92,241
Change in net position	(1,213,479)	92,241	(1,121,238)
Net position - beginning of year	63,334,322	424,898	63,759,220
Net position - end of year	62,120,843	517,139	62,637,982
<u>Statement of Cash Flows</u>			
Acquisition and construction of capital assets	(3,401,249)	1,570,569	(1,830,680)
Contributions to joint ventures	-	(1,570,569)	(1,570,569)

17. SUBSEQUENT EVENTS:

Events occurring after June 30, 2013 have been evaluated for possible adjustments to the financial statements or disclosure as of November 12, 2013, which is the date these financial statements were available to be issued.

See independent auditors' report.

REQUIRED SUPPLEMENTARY INFORMATION

ROWLAND WATER DISTRICT

REQUIRED SUPPLEMENTARY INFORMATION

For the years ended June 30, 2013 and 2012

**OTHER POST-EMPLOYMENT BENEFIT PLAN
SCHEDULE OF FUNDING PROGRESS**

Retiree Health Plan

Actuarial Valuation Date	Actuarial Accrued Liability (AAL) (a)	Actuarial Value of Assets (AVA) (b)	Unfunded Actuarial Accrued Liability (UAAL) (a) - (b)	Funded Ratio (b)/(a)	Estimated Annual Covered Payroll (c)	UAAL as a % of Covered Payroll [(a)-(b)]/(c)
07/01/09	\$ 4,645,724	\$ -	\$ 4,645,724	0.00%	\$ 1,964,000	236.54%
07/01/12	\$ 4,499,844	\$ 404,434	\$ 4,095,410	8.99%	\$ 2,145,129	190.92%

See independent auditors' report.

OTHER SUPPLEMENTARY INFORMATION

ROWLAND WATER DISTRICT

SCHEDULES OF OTHER OPERATING EXPENSES

For the years ended June 30, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Engineering	\$ 22,012	\$ 36,243
Maintenance and operations	23,247	18,669
Small tools and supplies	19,356	23,845
Water tests	22,482	25,761
Certification, fees and permits	40,332	113,023
Water supply planning and development	<u>174,441</u>	<u>237,824</u>
TOTAL OTHER OPERATING EXPENSES	<u>\$ 301,870</u>	<u>\$ 455,365</u>

See independent auditors' report.

ROWLAND WATER DISTRICT

SCHEDULES OF GENERAL AND ADMINISTRATIVE EXPENSES

For the years ended June 30, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Salaries and wages	\$ 898,864	\$ 914,609
Payroll taxes	159,495	156,215
Insurance	670,875	707,107
Automobile expenses	58,248	90,120
Service charges	135,295	57,777
Office supplies and expenses	259,881	151,817
Utilities	74,152	61,199
Professional services	331,930	351,719
Membership fees and dues	42,744	40,180
Conferences and travel	67,928	40,841
Directors' fees and expenses	31,790	30,492
Public relations	160,794	128,054
Repairs and maintenance	14,734	6,667
Pension plan contributions	889,957	492,030
Other post employment benefits	351,337	423,292
Seminars and training	41,638	57,786
Conservation rebate program expenses	1,442	5,602
Taxes, permits and fees	7,020	6,728
Uncollectable accounts	14,420	-
Miscellaneous	33,344	41,946
	<u> </u>	<u> </u>
TOTAL GENERAL AND ADMINISTRATIVE EXPENSES	<u>\$ 4,245,888</u>	<u>\$ 3,764,181</u>

See independent auditors' report.

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

The Board of Directors
Rowland Water District
Rowland Heights, 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 Rowland Water District (the District) as of and for the year ended June 30, 2013, and the related notes to the basic financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 12, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit 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 District's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Internal Control Over Financial Reporting (Continued)

Construction-in-Progress

We noted that project costs related to master plans, alternative water supply feasibility studies, and customer development are still being capitalized in the construction-in-progress account. These project types do not meet the preconditions for capitalization. A cost should be capitalized only if it is directly identifiable with a specific capital asset and only if it is incurred after the acquisition of the related capital asset has come to be considered probable. We recommend that management review and modify its controls over asset capitalization to ensure that these preconditions are met before including the project costs in the construction-in-progress account.

Compliance and Other Matters

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

Purpose of This Report

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

White Nelson Dick Evans LLP

Irvine, California
November 12, 2013

Tab

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The logo for White Nelson Diehl Evans LLP is centered at the top of the page. It features the company name in a serif font, with "WHITE NELSON DIEHL EVANS LLP" in a larger, bold font above "Certified Public Accountants & Consultants" in a smaller font. The text is white and set against a dark blue rectangular background.

WHITE NELSON DIEHL EVANS LLP
Certified Public Accountants & Consultants

November 25, 2013

Mr. Ken Deck, General Manager and
Board of Directors
Rowland Water District
3021 S. Fullerton Road
Rowland Heights, CA 91748

Dear Mr. Deck and Board of Directors:

We are pleased to present our proposal to serve as independent auditors for the Rowland Water District (the District) for the three years ending June 30, 2016. Each year, we will audit the statement of net position of the District as of June 30 and the related statements of revenues, expenses and changes in net position and cash flows for the year then ending. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A) and the other post-employment benefit plan schedule of funding progress, to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited. We have also been engaged to report on supplementary information other than RSI that accompanies the District's financial statements. We will subject the schedules of other operating expenses and general and administrative expenses to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements taken as a whole.

Audit Objective

The objective of our audit is the expression of an opinion as to whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (GAAP) and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and to report on the fairness of the supplementary information referred to in the first paragraph when considered in relation to the financial statements taken as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures we consider necessary to enable us to express such an opinion. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unqualified, we will fully discuss the reasons with you in advance. If for any reason we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or to issue a report as a result of this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The reports on internal control and compliance will each include a paragraph that states that the purpose of the report is solely to describe the scope of testing of internal control over financial reporting and compliance, and the result of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, and that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Management Responsibilities

Management is responsible for the financial statements and all accompanying information as well as all representations contained therein. As part of the audit, we will assist with preparation of your financial statements and related notes. You will be required to acknowledge in the written representation letter our assistance with preparation of the financial statements and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. You agree to assume all management responsibilities for any nonaudit services we provide; oversee the services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Management Responsibilities (Continued)

Management is responsible for establishing and maintaining effective internal controls, including monitoring ongoing activities to help ensure that appropriate goals and objectives are met for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with GAAP.

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

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

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

You are responsible for the preparation of the supplementary information in conformity with GAAP. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Audit Procedures - General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

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

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

Audit Objectives - Internal Control

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Objectives - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to Government Auditing Standards.

Audit Administration

Noted below is a listing of work required by District staff to assist in the audit.

1. Preparation of trial balances for all funds, after posting of all year end journal entries.
2. Preparation of supporting schedules for all material balance sheet accounts, and selected revenue and expenditure accounts.
3. Typing of all confirmation requests.
4. Pulling and refiling of all supporting documents required for audit verification.

Administration, Fees and Other Matters

Our fees for our services will be at a fixed fee as follows:

	<u>2014</u>	<u>2015</u>	<u>2016</u>
Total	<u>\$ 20,500</u>	<u>\$ 21,000</u>	<u>\$ 21,500</u>

You may terminate our services or we may withdraw from this engagement at any time. Any disputes arising under this agreement shall be mediated under the rules of the American Arbitration Association.

The annual fees stipulated herein contemplate that conditions satisfactory to the normal progress and completion of the examination will be encountered and the District's accounting personnel will furnish the agreed upon assistance in connection with the audit. However, if unusual circumstances are encountered which make it necessary for us to do additional work; we shall report such conditions to the responsible District officials and provide the District with an estimate of the additional accounting fees involved.

In accordance with our firm's current record retention policy, all of your original records will be returned to you at the conclusion on this engagement. Our audit workpaper files will be kept for a period of seven years. All other files will be kept for as long as you retain us as your accountants. However, upon termination of our services, all records will be destroyed after a period of seven years. Physical deterioration or catastrophic events may further shorten the life of these records. The working papers and files of our firm are not a substitute for your original records.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our most recent peer review report accompanies this letter.

We are pleased to be associated with the Rowland Water District in the capacity as independent auditors. We will provide the District with a high level of professional services. Please feel free to call on us if we can be of assistance in any financial or accounting matters.

If this letter accurately summarizes the significant terms of our engagement and fees, please indicate the District's acceptance by a signature of an appropriate District official in the space provided and returning this letter to us. If you have any questions, please let us know.

Very truly yours,

WHITE NELSON DIEHL EVANS LLP



Robert J. Callanan, CPA
Engagement Partner

ACCEPTED:

By _____

Title _____

Date _____



System Review Report

August 3, 2012

To the Owners of
White Nelson Diehl Evans, LLP
and the Peer Review Committee of the CA Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of White Nelson Diehl Evans, LLP (the firm) in effect for the year ended March 31, 2012. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under the *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of White Nelson Diehl Evans, LLP in effect for the year ended March 31, 2012, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. White Nelson Diehl Evans, LLP has received a peer review rating of *pass*.

Heidenreich & Heidenreich

Heidenreich & Heidenreich, CPAs, PLLC

Tab

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**Rowland Water District
Communication Strategies Update
December 10, 2013**

- Press Releases – Completed
 - Election Results, distributed 11/5/13
 - Diamond Bar-Walnut Patch coverage 11/7/13
 - AWWA Source Magazine coverage (anticipated Dec./Jan.)
- Press Releases - In Process
 - Tom Coleman, distributed 12/2/13
 - Financial Audit, to be distributed following 12/10 meeting
 - Coleman/Bellflower Support, to be distributed prior to year-end
 - Lobby Completion, TBA
- On-going updates
 - Website (sliders and text available as needed)
 - On-Hold Messages
 - New topics include winter conservation messaging, holiday hours and lobby renovation updates
 - Next round due mid-December
- Administrative
 - Presentation Training & Writing Workshop To Be Scheduled -
 - Working with Brittnie on press release preparation and results measurement



Memorandum

To: Board of Directors

From: Brittnie Van De Car
Public Affairs Representative

Date: December 10, 2013

Re: Public Affairs & Education Update

- Classroom Presentations (November):
 - November 5th- Blandford Elementary School
 - 4th Grade
 - Tap Water Challenge Activity
 - 3 classes total
 - 95 students reached
 - November 6th-Rorimer Elementary School
 - 3rd Grade
 - Water Cycle Bracelet Activity
 - 3 classes total
 - 59 students reached
 - November 7th- Rorimer Elementary School
 - 3rd Grade
 - Water Cycle Bracelet Activity
 - 2 classes total
 - 44 students reached
 - November 8th- Rowland Elementary School
 - 3rd Grade
 - Water Cycle Bracelet Activity
 - 4 classes total
 - 88 students reached
 - November 12th- Rowland Elementary School
 - 2nd Grade
 - Water Cycle Bracelet Activity
 - 2 classes total
 - 44 students reached
 - November 14th- Rowland Elementary School
 - 2nd Grade
 - Water Cycle Bracelet Activity
 - 2 classes total
 - 44 students reached



- November 19th- Jellick Elementary School
 - Kindergarden-1st grade
 - Water Cycle Bracelet Activity
 - 1 class total
 - 29 students reached
- November 25th- Northam Elementary School
 - 2nd Grade
 - Water Cycle Bracelet Activity
 - 2 classes total
 - 44 students reached
- **TOTAL STUDENTS REACHED: 447** in the month of October
- Scheduling December classroom presentations
- Created a Survey Monkey to send out to the teachers that have participated in the classroom presentations.
 - The Teacher Evaluations are anonymous and provide valuable feedback (see attached)
 - The feedback is used to develop and enhance future presentations
- Created a Student Assessment that is provided to each teacher to either be completed by the students individually or be given verbally to their students after they have participated in the water presentation.
 - The “Post Visit Class Assessment” is then returned to me showing the average number of students answering the questions correctly. This allows me to determine whether the students are understanding the meaning of the activities.
 - Upon receipt of the Assessment, the classroom receives a FREE bag of educational materials and giveaways
- Created the “Star Water Saver” Pledge.
 - After the classroom presentation, a letter to the parents containing the “Water Drop Pledge” is distributed to the students (see attached). Those students returning the completed “Water Drop Pledge” receive a *Thank You* letter together with a McDonald’s certificate for a free hamburger. The letter to the parents contains their consent to have their child’s name included on the website as a “*Star Water Saver*”. (The website page is currently in the process of being developed and implemented)
 - Currently **71 students** have taken the “Water Drop Pledge” and their names will be added to the website
- Checking the Google Analytics weekly (see attached data charts)
 - The “Website Visits and Pageviews” allows us to determine the number of **new vs. returning** visitors and the **source** of viewing
 - The “Pageviews” allows us to evaluate which pages on the website are viewed most frequently
- Adding all new customer emails to Constant Contact to be utilized as a customer newsletter database
- Creating a “Welcome Packet” for Customer Service to utilize and distribute to the new customers when they sign up
 - This will help give the customers all the necessary information in just one packet
- Checking weekly on the District’s FaceBook and Twitter pages.
 - Posting necessary information on the pages.
 - Created an album where I have been putting pictures of the construction process

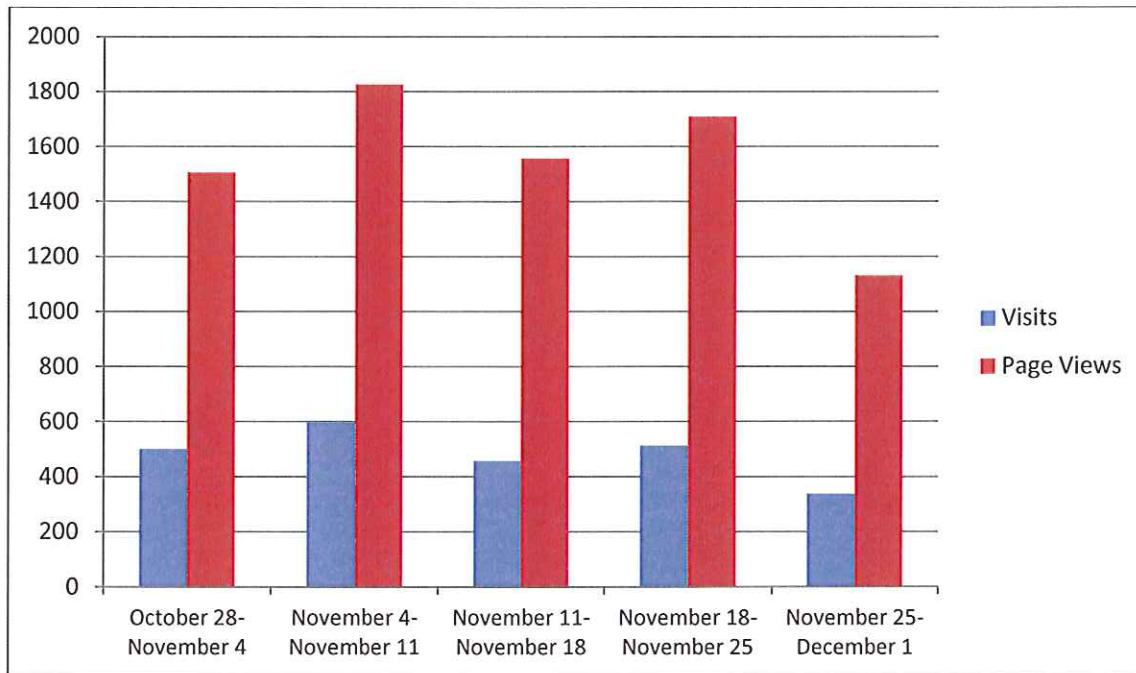


- Keeping up-to-date with the WaterSense partnership program:
 - Printing appropriate promotional material and placing it at the Customer Service Counter for distribution to customers
 - Attending bi-monthly webinars on upcoming promotional items and programs put on by the Environmental Protection Agency (EPA) WaterSense program
- Maintain and view District website on a daily basis
 - Update pages
 - Finalizing all content for the Recycled Water Page
 - Make relevant changes
 - Upload the Board packet, minutes and agendas when necessary
- Attended the EduGrant review meeting on November 20th
 - Working on all EduGrants received to distribute to WEWAC group.
- Attended the EEI (Education and the Environment Initiative) training on November 21st
 - I will be able to align this curriculum to present and future water activities presented within the classrooms
- Created and distributed the Employee Recognition Dinner Invitations
 - Working on getting together the Dinner Program
 - Working on getting together all decorations
 - Working on ideas for the center pieces
 - Working on a playlist of music for the night
- Working with Dusty and Ted on the Employee Recognition Slideshow

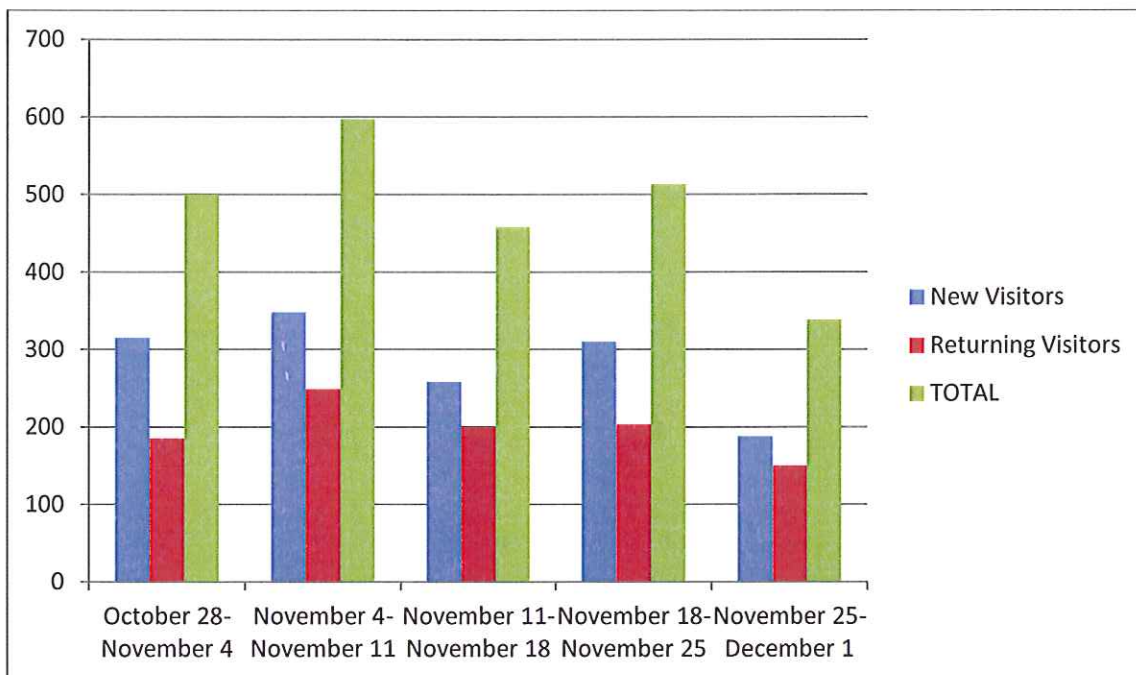
A handwritten signature in black ink, appearing to read "Brittnie L. Van De Car".

Brittnie L. Van De Car
Public Affairs Representative

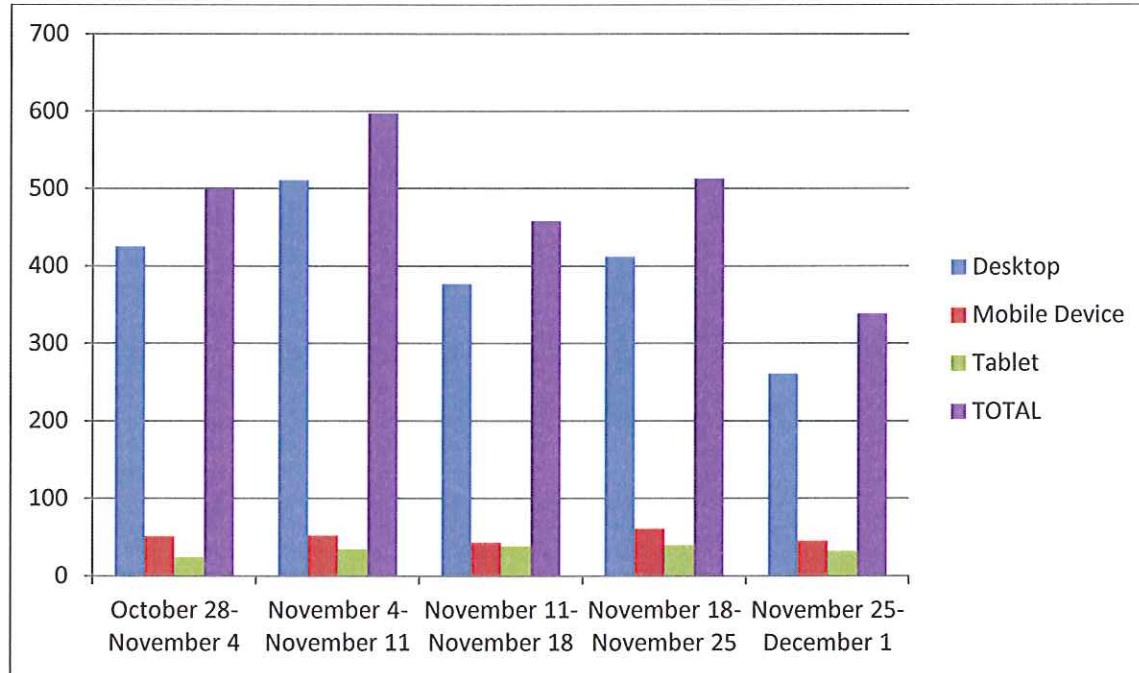
Website Visits and Pageviews



New vs. Returning Visitors



Source of Viewing



Direct Traffic

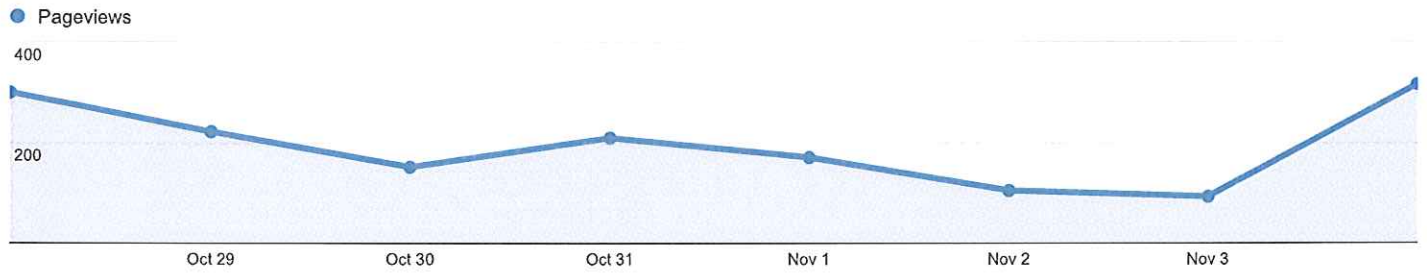
See Attached.

Pages

Oct 28, 2013 - Nov 4, 2013

 All Visits
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Explorer



Page	Pageviews	Unique Pageviews	Avg. Time on Page	Entrances	Bounce Rate	% Exit	Page Value
	1,569 % of Total: 100.00% (1,569)	1,219 % of Total: 100.00% (1,219)	00:01:16 Site Avg: 00:01:16 (0.00%)	517 % of Total: 100.00% (517)	34.04% Site Avg: 34.04% (0.00%)	32.95% Site Avg: 32.95% (0.00%)	\$0.00 % of Total: 0.00% (\$0.00)
1. <i>Home Page</i>	504	371	00:00:47	338	23.67%	28.97%	\$0.00
2. /bill-pay-options/	233	149	00:00:36	35	5.71%	7.73%	\$0.00
3. /manage-and-pay-your-bill-online/	153	123	00:03:34	7	57.14%	55.56%	\$0.00
4. /start-stop-service/	58	45	00:00:56	6	33.33%	8.62%	\$0.00
5. /contact-info/	54	47	00:01:07	16	81.25%	62.96%	\$0.00
6. /careers/	45	38	00:00:14	4	100.00%	66.67%	\$0.00
7. /local-fifth-grader-recognized-in-regional-poster-contest/	42	37	00:01:10	34	82.35%	76.19%	\$0.00
8. /tenant-owner-agreement/	38	22	00:04:07	9	33.33%	31.58%	\$0.00
9. /start-service/	35	27	00:05:14	0	0.00%	25.71%	\$0.00
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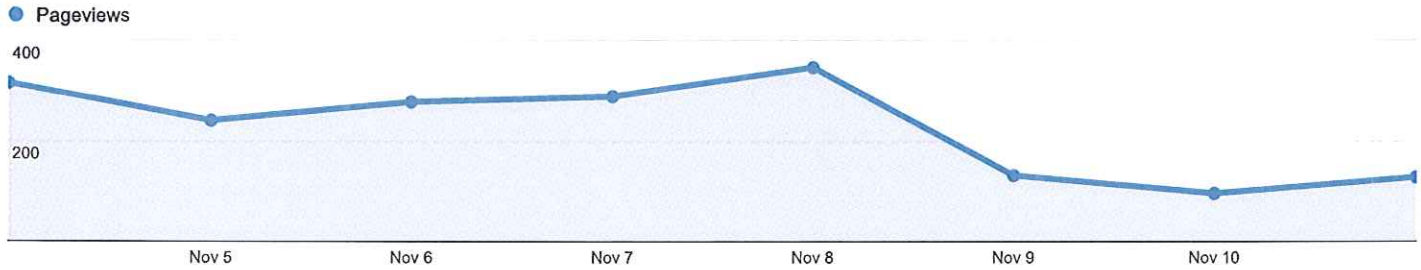
Rows 1 - 10 of 93

Pages

Nov 4, 2013 - Nov 11, 2013

 All Visits
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Page	Pageviews	Unique Pageviews	Avg. Time on Page	Entrances	Bounce Rate	% Exit	Page Value
	1,827 % of Total: 100.00% (1,827)	1,403 % of Total: 100.00% (1,403)	00:01:18 Site Avg: 00:01:18 (0.00%)	597 % of Total: 100.00% (597)	33.84% Site Avg: 33.84% (0.00%)	32.68% Site Avg: 32.68% (0.00%)	\$0.00 % of Total: 0.00% (\$0.00)
1. <i>Home Page</i>	606	434	00:00:36	402	24.38%	27.56%	\$0.00
2. /bill-pay-options/	227	156	00:00:39	32	9.38%	9.25%	\$0.00
3. /manage-and-pay-your-bill-online/	162	138	00:03:58	9	44.44%	61.73%	\$0.00
4. /start-stop-service/	67	50	00:01:28	5	20.00%	11.94%	\$0.00
5. /contact-info/	65	55	00:03:37	19	78.95%	56.92%	\$0.00
6. /tenant-owner-agreement/	57	44	00:05:06	15	40.00%	45.61%	\$0.00
7. /category/agendaminutes/	52	30	00:00:20	2	0.00%	5.77%	\$0.00
8. /careers/	46	37	00:01:02	2	100.00%	60.87%	\$0.00
9. /confirmation/	40	36	00:02:07	4	75.00%	70.00%	\$0.00
10. /current-elected-leaders-to-continue-serving-community/	36	31	00:02:51	27	85.19%	77.78%	\$0.00

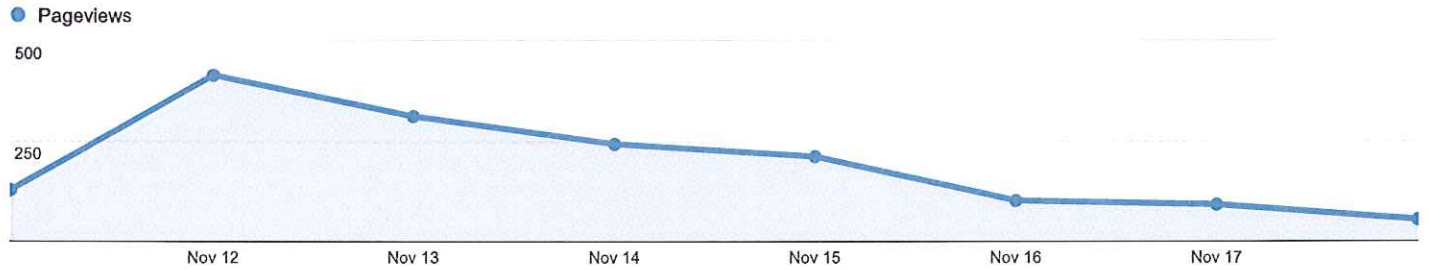
Rows 1 - 10 of 82

Pages

Nov 11, 2013 - Nov 18, 2013

 All Visits
100.00%

Explorer



Page	Pageviews	Unlque Pageviews	Avg. Time on Page	Entrances	Bounce Rate	% Exit	Page Value
	1,557 % of Total: 100.00% (1,557)	1,172 % of Total: 100.00% (1,172)	00:01:23 Site Avg: 00:01:23 (0.00%)	458 % of Total: 100.00% (458)	28.38% Site Avg: 28.38% (0.00%)	29.42% Site Avg: 29.42% (0.00%)	\$0.00 % of Total: 0.00% (\$0.00)
1. /Home Page	490	337	00:00:51	308	18.83%	25.51%	\$0.00
2. /bill-pay-options/	240	165	00:00:44	47	21.28%	14.17%	\$0.00
3. /manage-and-pay-your-bill-online/	166	146	00:05:27	17	64.71%	54.82%	\$0.00
4. /start-stop-service/	81	56	00:00:23	6	0.00%	7.41%	\$0.00
5. /contact-info/	49	41	00:02:31	9	77.78%	57.14%	\$0.00
6. /tenant-owner-agreement/	46	36	00:04:30	10	60.00%	47.83%	\$0.00
7. /confirmation/	43	36	00:03:58	3	33.33%	62.79%	\$0.00
8. /start-service/	40	29	00:03:40	0	0.00%	15.00%	\$0.00
9. /category/agendaminutes/	36	24	00:00:22	3	66.67%	8.33%	\$0.00
10. /careers/	28	23	00:01:21	2	50.00%	57.14%	\$0.00

Rows 1 - 10 of 91

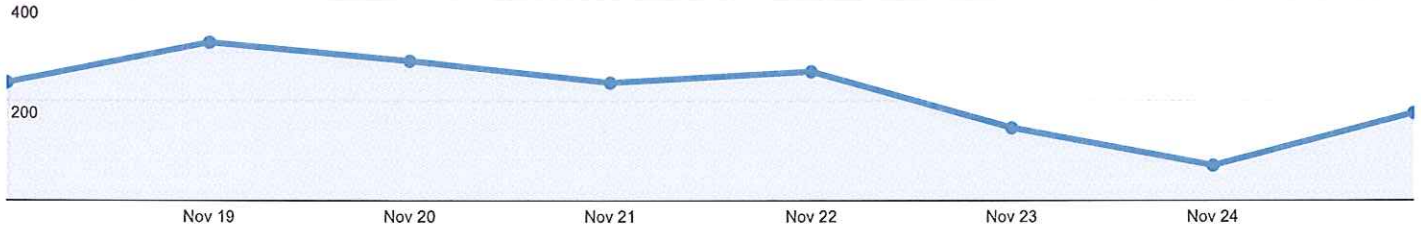
Nov 18, 2013 - Nov 25, 2013

Pages

 All Visits
100.00%

Explorer

● Pageviews



Page	Pageviews	Unique Pageviews	Avg. Time on Page	Entrances	Bounce Rate	% Exit	Page Value
	1,709 % of Total: 100.00% (1,709)	1,283 % of Total: 100.00% (1,283)	00:01:14 Site Avg: 00:01:14 (0.00%)	513 % of Total: 100.00% (513)	26.90% Site Avg: 26.90% (0.00%)	30.02% Site Avg: 30.02% (0.00%)	\$0.00 % of Total: 0.00% (\$0.00)
1. <i>Home Page</i>	579	398	00:00:45	368	20.65%	28.15%	\$0.00
2. /bill-pay-options/	283	207	00:00:33	49	16.33%	10.60%	\$0.00
3. /manage-and-pay-your-bill-online/	216	185	00:04:50	13	92.31%	53.24%	\$0.00
4. /contact-info/	52	41	00:01:03	6	83.33%	63.46%	\$0.00
5. /start-stop-service/	44	37	00:00:28	7	14.29%	15.91%	\$0.00
6. /careers/	42	29	00:00:22	0	0.00%	52.38%	\$0.00
7. /construction-projects/	34	27	00:00:39	2	100.00%	29.41%	\$0.00
8. /start-service/	30	21	00:03:46	3	33.33%	20.00%	\$0.00
9. /contractorsdevelopers/	27	18	00:00:45	0	0.00%	22.22%	\$0.00
10. /category/agendaminutes/	25	18	00:00:18	0	0.00%	8.00%	\$0.00

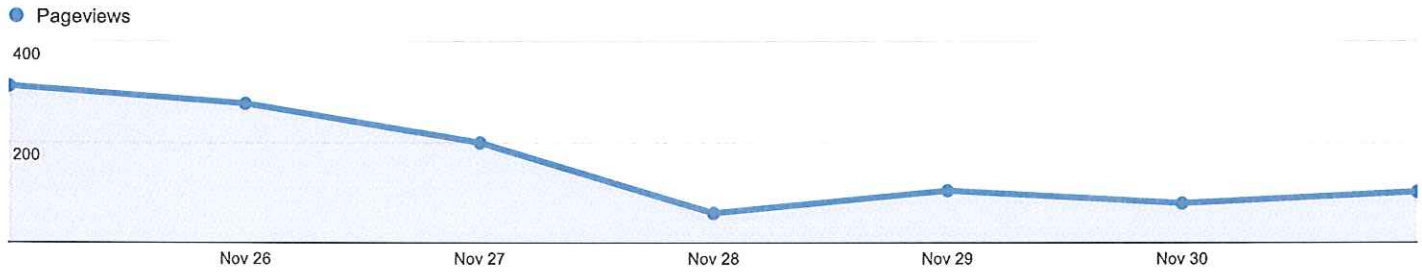
Rows 1 - 10 of 96

Pages

Nov 25, 2013 - Dec 1, 2013

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Page	Pageviews	Unique Pageviews	Avg. Time on Page	Entrances	Bounce Rate	% Exit	Page Value
	1,131 % of Total: 100.00% (1,131)	849 % of Total: 100.00% (849)	00:01:38 Site Avg: 00:01:38 (0.00%)	338 % of Total: 100.00% (338)	26.33% Site Avg: 26.33% (0.00%)	29.89% Site Avg: 29.89% (0.00%)	\$0.00 % of Total: 0.00% (\$0.00)
1. <i>Home Page</i>	360	255	00:00:44	224	19.64%	32.22%	\$0.00
2. /bill-pay-options/	188	130	00:00:55	40	7.50%	9.04%	\$0.00
3. /manage-and-pay-your-bill-online/	134	121	00:05:07	16	56.25%	51.49%	\$0.00
4. /start-stop-service/	42	33	00:00:32	6	16.67%	9.52%	\$0.00
5. /start-service/	38	23	00:03:56	5	80.00%	31.58%	\$0.00
6. /?page_id=953&preview=true	23	1	00:02:29	1	0.00%	4.35%	\$0.00
7. /careers/	20	15	00:00:19	1	100.00%	45.00%	\$0.00
8. /tenant-owner-agreement/	19	17	00:04:51	5	80.00%	47.37%	\$0.00
9. /confirmation/	18	18	00:00:26	2	100.00%	83.33%	\$0.00
10. /faq/	18	15	00:03:03	2	0.00%	38.89%	\$0.00

Rows 1 - 10 of 94

Teacher Evaluation

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EXPORTS ?

RESPONDENTS: 29 of 29

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Question Summaries Data Trends Individual Responses

Respondent #17

#17

COMPLETE

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Collector: Web Link (Web Link)
Started: Thursday, November 07, 2013 2:48:52 PM
Last Modified: Thursday, November 07, 2013 4:32:36 PM
Time Spent: 01:43:44
IP Address: 70.197.65.23

PAGE 1

Q1: What school do you teach at?

Rorimer Elementary School

Q2: How did you hear about the RWD education program?

Flyer

Q3: Rate your experience on scheduling your classroom visit with the RWD representative. 1 being the least satisfied and 5 being the most satisfied. Please only select one answer.

Scheduling with the RWD Representative 4-Satisfied

Q4: Did you find the activities presented beneficial to your class. 1 being the least satisfied and 5 being the most satisfied. Please only select one answer.

Beneficial Activities 3-Neutral

Q5: Were the activities presented easy to understand? 1 being the least satisfied and 5 being the most satisfied. Please only select one answer.

Activities easy to understand 4-Satisfied

Q6: Were you able to replace planned classroom curriculum with an activity that was presented in your class?

No

Please Explain on either answer More instruction still needed

Q7: What is your overall rating of the classroom presentation? 1 being the least satisfied and 5 being the most satisfied. Please only select one answer.

Overall Rating of Presentation 3-Neutral

Q8: Of the activities your class participated in, please rate on a scale of 1-5.

(no label)

Water Cycle Activity

3

States of Water Activity

Tap Water Challenge Activity

Water Conservation Jeopardy

Water Matching Game

Water Supply & Conservation Presentation

Careers in Water Presentation

Q9: Please identify activities presented in your classroom that were particularly beneficial for your class and please identify areas for improvement.

Making the bracelet for review .

Q10: Do you have any additional comments about the presentation and your classrooms experience?

More knowledge on the cycle should be presented through a means along with the skit.

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Summary Design Survey Collect Responses **Analyze Results**

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Question Summaries Data Trends Individual Responses

Respondent #18

#18



COMPLETE

Collector: Web Link (Web Link)
Started: Thursday, November 07, 2013 9:26:47 PM
Last Modified: Thursday, November 07, 2013 9:30:57 PM
Time Spent: 00:04:09
IP Address: 99.48.26.63

Edit Delete Export

PAGE 1

Q1: What school do you teach at?

Rorimer Elementary School

Q2: How did you hear about the RWD education program?

A newsletter that was sent to our school

Q3: Rate your experience on scheduling your classroom visit with the RWD representative. 1 being the least satisfied and 5 being the most satisfied. Please only select one answer.

Scheduling with the RWD Representative 5-Very Satisfied

Q4: Did you find the activities presented beneficial to your class. 1 being the least satisfied and 5 being the most satisfied. Please only select one answer.

Beneficial Activities 5-Very Satisfied

Q5: Were the activities presented easy to understand? 1 being the least satisfied and 5 being the most satisfied. Please only select one answer.

Activities easy to understand 5-Very Satisfied

Q6: Were you able to replace planned classroom curriculum with an activity that was presented in your class?

Yes

Q7: What is your overall rating of the classroom presentation? 1 being the least satisfied and 5 being the most satisfied. Please only select one answer.

Overall Rating of Presentation 5-Very Satisfied

Q8: Of the activities your class participated in, please rate on a scale of 1-5.

Water Cycle Activity (no label) 5

States of Water Activity

Tap Water Challenge Activity

Water Conservation Jeopardy

Water Matching Game

Water Supply & Conservation Presentation

Careers in Water Presentation

Q9: Please Identify activities presented in your classroom that were particularly beneficial for your class and please identify areas for improvement.

The children enjoyed the water cycle activity very much.

Q10: Do you have any additional comments about the presentation and your classrooms experience?

I am so glad I asked RWD to come to the classroom. I felt the presentation was engaging for the children, and definitely presented at their level. Britnie did a terrific job presenting the information to the students.

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Summary Design Survey Collect Responses **Analyze Results**

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EXPORTS

RESPONDENTS: 29 of 29

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Question Summaries Data Trends Individual Responses

Respondent #19

#19

COMPLETE

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Started: Friday, November 08, 2013 3:30:31 AM
Last Modified: Friday, November 08, 2013 3:38:07 AM
Time Spent: 00:07:35
IP Address: 75.22.88.148

PAGE 1

Q1: What school do you teach at?

Rorimer Elementary School

Q2: How did you hear about the RWD education program?

Our lead teacher let our team know about it.

Q3: Rate your experience on scheduling your classroom visit with the RWD representative. 1 being the least satisfied and 5 being the most satisfied. Please only select one answer.

Scheduling with the RWD Representative 5-Very Satisfied

Q4: Did you find the activities presented beneficial to your class. 1 being the least satisfied and 5 being the most satisfied. Please only select one answer.

Beneficial Activities 5-Very Satisfied

Q5: Were the activities presented easy to understand? 1 being the least satisfied and 5 being the most satisfied. Please only select one answer.

Activities easy to understand 5-Very Satisfied

Q6: Were you able to replace planned classroom curriculum with an activity that was presented in your class?

Yes

Q7: What is your overall rating of the classroom presentation? 1 being the least satisfied and 5 being the most satisfied. Please only select one answer.

Overall Rating of Presentation 5-Very Satisfied

Q8: Of the activities your class participated in, please rate on a scale of 1-5.

	(no label)
Water Cycle Activity	5

States of Water Activity	5
Tap Water Challenge Activity	N/A
Water Conservation Jeopardy	N/A
Water Matching Game	N/A
Water Supply & Conservation Presentation	5
Careers in Water Presentation	N/A

Q9: Please Identify activities presented in your classroom that were particularly beneficial for your class and please identify areas for improvement.

We are learning about ecosystems in our class. The kids were able to connect the importance of water for each ecosystems.

Q10: Do you have any additional comments about the presentation and your classrooms experience?

Students enjoyed the presentation and was engaged the whole time.

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EXPORTS

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Question Summaries Data Trends Individual Responses

Respondent #20

#20

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Collector: Web Link (Web Link)
Started: Friday, November 08, 2013 7:11:00 AM
Last Modified: Friday, November 08, 2013 7:16:05 AM
Time Spent: 00:05:04
IP Address: 205.154.24.136

PAGE 1

Q1: What school do you teach at?

Blandford Elementary School

Q2: How did you hear about the RWD education program?

A pamphlet came to the school, and there were direct e-mails from the Water District. Also, our principal gave information to us.

Q3: Rate your experience on scheduling your classroom visit with the RWD representative. 1 being the least satisfied and 5 being the most satisfied. Please only select one answer.

Scheduling with the RWD Representative 4-Satisfied

Q4: Did you find the activities presented beneficial to your class. 1 being the least satisfied and 5 being the most satisfied. Please only select one answer.

Beneficial Activities 4-Satisfied

Q5: Were the activities presented easy to understand? 1 being the least satisfied and 5 being the most satisfied. Please only select one answer.

Activities easy to understand 4-Satisfied

Q6: Were you able to replace planned classroom curriculum with an activity that was presented in your class?

Yes

Please Explain on either answer Even though we were not studying the water unit at this exact time, we just set aside the planned curriculum for one day. It was worth it.

Q7: What is your overall rating of the classroom presentation? 1 being the least satisfied and 5 being the most satisfied. Please only select one answer.

Overall Rating of Presentation 4-Satisfied

Q8: Of the activities your class participated in, please rate on a scale of 1-5.

Water Cycle Activity

States of Water Activity

Tap Water Challenge Activity

4

Water Conservation Jeopardy

Water Matching Game

Water Supply & Conservation Presentation

Careers in Water Presentation

Q9: Please Identify activities presented in your classroom that were particularly beneficial for your class and please identify areas for improvement.

I feel some of the students did not make the connections to our drinking water. They were only making the little bag of water change color.

Q10: Do you have any additional comments about the presentation and your classrooms experience?

I will do a little more prep next year so that the students have more background to what they are doing. Thank you for coming. I really think the program is good and worth while. I hope to schedule it again next year.

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Question Summaries Data Trends Individual Responses

Respondent #21

#21



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Started: Friday, November 08, 2013 7:59:27 AM
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Time Spent: 00:02:02
IP Address: 205.154.174.105

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PAGE 1

Q1: What school do you teach at?

Rorimer Elementary School

Q2: How did you hear about the RWD education program?

Colleague

Q3: Rate your experience on scheduling your classroom visit with the RWD representative. 1 being the least satisfied and 5 being the most satisfied. Please only select one answer.

Scheduling with the RWD Representative 5-Very Satisfied

Q4: Did you find the activities presented beneficial to your class. 1 being the least satisfied and 5 being the most satisfied. Please only select one answer.

Beneficial Activities 5-Very Satisfied

Q5: Were the activities presented easy to understand? 1 being the least satisfied and 5 being the most satisfied. Please only select one answer.

Activities easy to understand 5-Very Satisfied

Q6: Were you able to replace planned classroom curriculum with an activity that was presented in your class?

Yes

Please Explain on either answer Use the activity as science minutes

Q7: What is your overall rating of the classroom presentation? 1 being the least satisfied and 5 being the most satisfied. Please only select one answer.

Overall Rating of Presentation 5-Very Satisfied

Q8: Of the activities your class participated in, please rate on a scale of 1-5.

(no label)

Water Cycle Activity	5
States of Water Activity	5
Tap Water Challenge Activity	N/A
Water Conservation Jeopardy	N/A
Water Matching Game	N/A
Water Supply & Conservation Presentation	N/A
Careers in Water Presentation	N/A

Q9: Please Identify activities presented in your classroom that were particularly beneficial for your class and please identify areas for improvement.

The water cycle.

Q10: Do you have any additional comments about the presentation and your classrooms experience?

Great presentation. The students really enjoyed it.

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Question Summaries Data Trends Individual Responses

Respondent #22

#22

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Collector: Web Link (Web Link)
Started: Monday, November 11, 2013 4:50:16 PM
Last Modified: Monday, November 11, 2013 4:53:03 PM
Time Spent: 00:02:46
IP Address: 76.206.60.179

PAGE 1

Q1: What school do you teach at?

Rorimer Elementary School

Q2: How did you hear about the RWD education program?

Through a colleague

Q3: Rate your experience on scheduling your classroom visit with the RWD representative. 1 being the least satisfied and 5 being the most satisfied. Please only select one answer.

Scheduling with the RWD Representative 5-Very Satisfied

Q4: Did you find the activities presented beneficial to your class. 1 being the least satisfied and 5 being the most satisfied. Please only select one answer.

Beneficial Activities 5-Very Satisfied

Q5: Were the activities presented easy to understand? 1 being the least satisfied and 5 being the most satisfied. Please only select one answer.

Activities easy to understand 5-Very Satisfied

Q6: Were you able to replace planned classroom curriculum with an activity that was presented in your class?

Yes

Please Explain on either answer This lesson replaced my science lesson

Q7: What is your overall rating of the classroom presentation? 1 being the least satisfied and 5 being the most satisfied. Please only select one answer.

Overall Rating of Presentation 5-Very Satisfied

Q8: Of the activities your class participated in, please rate on a scale of 1-5.

(no label)

Water Cycle Activity	5
States of Water Activity	5
Tap Water Challenge Activity	N/A
Water Conservation Jeopardy	N/A
Water Matching Game	N/A
Water Supply & Conservation Presentation	N/A
Careers in Water Presentation	N/A

Q9: Please Identify activities presented in your classroom that were particularly beneficial for your class and please identify areas for improvement.

My students enjoyed placing the cutouts on the water cycle diagram and making their own bracelets.

Q10: Do you have any additional comments about the presentation and your classrooms experience?

The presenter was very excellent in adapting her presentation to my students with special needs. She made modifications as she went along so that they could understand what she was presenting.

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EXPORTS

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Question Summaries Data Trends Individual Responses

Respondent #23

#23

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Last Modified: Tuesday, November 12, 2013 2:57:24 PM
Time Spent: 00:05:17
IP Address: 198.188.207.159

PAGE 1

Q1: What school do you teach at?

Rowland Elementary School

Q2: How did you hear about the RWD education program?

One of myteam members signed us up for the assemblies.

Q3: Rate your experience on scheduling your classroom visit with the RWD representative. 1 being the least satisfied and 5 being the most satisfied. Please only select one answer.

Scheduling with the RWD Representative 5-Very Satisfied

Q4: Did you find the activities presented beneficial to your class. 1 being the least satisfied and 5 being the most satisfied. Please only select one answer.

Beneficial Activities 5-Very Satisfied

Q5: Were the activities presented easy to understand? 1 being the least satisfied and 5 being the most satisfied. Please only select one answer.

Activities easy to understand 5-Very Satisfied

Q6: Were you able to replace planned classroom curriculum with an activity that was presented in your class?

Yes

Please Explain on either answer I planned my afternoon around the assembly so there wasn't anything that was missed.

Q7: What is your overall rating of the classroom presentation? 1 being the least satisfied and 5 being the most satisfied. Please only select one answer.

Overall Rating of Presentation 5-Very Satisfied

Q8: Of the activities your class participated in, please rate on a scale of 1-5.

(no label)

Water Cycle Activity	5
States of Water Activity	5
Tap Water Challenge Activity	N/A
Water Conservation Jeopardy	N/A
Water Matching Game	N/A
Water Supply & Conservation Presentation	N/A
Careers in Water Presentation	N/A

Q9: Please Identify activities presented in your classroom that were particularly beneficial for your class and please identify areas for improvement.

The use of academic language (i.e. condensation) was great for the kids. One of my lowest students was able to use one of those terms when she explained the water cycle.

Q10: Do you have any additional comments about the presentation and your classrooms experience?

This was my first time to have this assembly in my room and I would definitely recommend it to anyone.

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Respondent #24

#24



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Last Modified: Wednesday, November 13, 2013 5:04:36 AM
Time Spent: 00:01:47
IP Address: 74.100.16.110

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PAGE 1

Q1: What school do you teach at?

Rowland Elementary School

Q2: How did you hear about the RWD education program?

Flyer sent to school

Q3: Rate your experience on scheduling your classroom visit with the RWD representative. 1 being the least satisfied and 5 being the most satisfied. Please only select one answer.

Scheduling with the RWD Representative 5-Very Satisfied

Q4: Did you find the activities presented beneficial to your class. 1 being the least satisfied and 5 being the most satisfied. Please only select one answer.

Beneficial Activities 5-Very Satisfied

Q5: Were the activities presented easy to understand? 1 being the least satisfied and 5 being the most satisfied. Please only select one answer.

Activities easy to understand 5-Very Satisfied

Q6: Were you able to replace planned classroom curriculum with an activity that was presented in your class?

Yes

Please Explain on either answer Science lesson

Q7: What is your overall rating of the classroom presentation? 1 being the least satisfied and 5 being the most satisfied. Please only select one answer.

Overall Rating of Presentation 5-Very Satisfied

Q8: Of the activities your class participated in, please rate on a scale of 1-5.

(no label)

Water Cycle Activity

States of Water Activity

Tap Water Challenge Activity

Water Conservation Jeopardy

Water Matching Game

Water Supply & Conservation Presentation

Careers in Water Presentation

Q9: Please Identify activities presented in your classroom that were particularly beneficial for your class and please identify areas for improvement.

Water bracelet

Q10: Do you have any additional comments about the presentation and your classrooms experience?

Kids enjoyed it

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Question Summaries Data Trends Individual Responses

Respondent #25

#25

COMPLETE

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Collector: Web Link (Web Link)
Started: Thursday, November 14, 2013 5:04:06 PM
Last Modified: Thursday, November 14, 2013 5:08:37 PM
Time Spent: 00:04:31
IP Address: 64.203.46.57

PAGE 1

Q1: What school do you teach at?

Rowland Elementary School

Q2: How did you hear about the RWD education program?

An email was received from RWD with the offer of an assembly.

Q3: Rate your experience on scheduling your classroom visit with the RWD representative. 1 being the least satisfied and 5 being the most satisfied. Please only select one answer.

Scheduling with the RWD Representative 5-Very Satisfied

Q4: Did you find the activities presented beneficial to your class. 1 being the least satisfied and 5 being the most satisfied. Please only select one answer.

Beneficial Activities 5-Very Satisfied

Q5: Were the activities presented easy to understand? 1 being the least satisfied and 5 being the most satisfied. Please only select one answer.

Activities easy to understand 5-Very Satisfied

Q6: Were you able to replace planned classroom curriculum with an activity that was presented in your class?

Yes

Please Explain on either answer Making the bead bracelet was an example of procedural text, which is our current focus.

Q7: What is your overall rating of the classroom presentation? 1 being the least satisfied and 5 being the most satisfied. Please only select one answer.

Overall Rating of Presentation 5-Very Satisfied

Q8: Of the activities your class participated in, please rate on a scale of 1-5.

(no label)

Water Cycle Activity	5
States of Water Activity	5
Tap Water Challenge Activity	4
Water Conservation Jeopardy	N/A
Water Matching Game	N/A
Water Supply & Conservation Presentation	5
Careers in Water Presentation	N/A

Q9: Please Identify activities presented in your classroom that were particularly beneficial for your class and please identify areas for improvement.

The flannel board presentation and bead bracelet to show the water cycle were beneficial.

Q10: Do you have any additional comments about the presentation and your classrooms experience?

The kids thoroughly enjoyed the presentation. We would love to have this presentation for next year's second graders.

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Respondent #26

#26

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Last Modified: Thursday, November 14, 2013 6:28:39 PM
Time Spent: 00:02:34
IP Address: 76.251.99.184

PAGE 1

Q1: What school do you teach at?

Rowland Elementary School

Q2: How did you hear about the RWD education program?

letter

Q3: Rate your experience on scheduling your classroom visit with the RWD representative. 1 being the least satisfied and 5 being the most satisfied. Please only select one answer.

Scheduling with the RWD Representative 5-Very Satisfied

Q4: Did you find the activities presented beneficial to your class. 1 being the least satisfied and 5 being the most satisfied. Please only select one answer.

Beneficial Activities 4-Satisfied

Q5: Were the activities presented easy to understand? 1 being the least satisfied and 5 being the most satisfied. Please only select one answer.

Activities easy to understand 4-Satisfied

Q6: Were you able to replace planned classroom curriculum with an activity that was presented in your class?

Please Explain on either answer I don't quite understand the question.

Q7: What is your overall rating of the classroom presentation? 1 being the least satisfied and 5 being the most satisfied. Please only select one answer.

Respondent skipped this question

Q8: Of the activities your class participated in, please rate on a scale of 1-5.

Respondent skipped this question

Q9: Please Identify activities presented in your classroom that were particularly beneficial for your class and please identify areas for improvement.

Students enjoyed the bracelet.

Q10: Do you have any additional comments about the presentation and your classrooms experience?

Sorry that I could not answer in more detail as I was not in the classroom when the lesson was presented.

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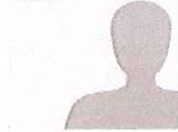
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Respondent #27

#27



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Collector: Web Link (Web Link)
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Last Modified: Sunday, November 17, 2013 7:42:57 AM
Time Spent: 00:03:47
IP Address: 98.154.240.240

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PAGE 1

Q1: What school do you teach at?

Rowland Elementary School

Q2: How did you hear about the RWD education program?

Mail / Staff Member

Q3: Rate your experience on scheduling your classroom visit with the RWD representative. 1 being the least satisfied and 5 being the most satisfied. Please only select one answer.

Scheduling with the RWD Representative 4-Satisfied

Q4: Did you find the activities presented beneficial to your class. 1 being the least satisfied and 5 being the most satisfied. Please only select one answer.

Beneficial Activities 4-Satisfied

Q5: Were the activities presented easy to understand? 1 being the least satisfied and 5 being the most satisfied. Please only select one answer.

Activities easy to understand 4-Satisfied

Q6: Were you able to replace planned classroom curriculum with an activity that was presented in your class?

Yes

Please Explain on either answer It was connected to our unit of study in science on Matter.

Q7: What is your overall rating of the classroom presentation? 1 being the least satisfied and 5 being the most satisfied. Please only select one answer.

Overall Rating of Presentation 4-Satisfied

Q8: Of the activities your class participated in, please rate on a scale of 1-5.

(no label)

Water Cycle Activity	5
States of Water Activity	5
Tap Water Challenge Activity	5
Water Conservation Jeopardy	N/A
Water Matching Game	N/A
Water Supply & Conservation Presentation	N/A
Careers in Water Presentation	N/A

Q9: Please Identify activities presented in your classroom that were particularly beneficial for your class and please identify areas for improvement.

Water Cycle Activity to reinforce what they've learned and connect to their own lives. States of Water Activity because it connected to our unit of study on matter.

Q10: Do you have any additional comments about the presentation and your classrooms experience?

She worked very well with the students and they enjoyed the presentation very much!

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Respondent #28

#28



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Last Modified: Tuesday, November 26, 2013 9:19:47 AM
Time Spent: 00:04:05
IP Address: 205.154.42.111

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PAGE 1

Q1: What school do you teach at?

Northam Elementary School

Q2: How did you hear about the RWD education program?

Coworker

Q3: Rate your experience on scheduling your classroom visit with the RWD representative. 1 being the least satisfied and 5 being the most satisfied. Please only select one answer.

Scheduling with the RWD Representative 4-Satisfied

Q4: Did you find the activities presented beneficial to your class. 1 being the least satisfied and 5 being the most satisfied. Please only select one answer.

Beneficial Activities 4-Satisfied

Q5: Were the activities presented easy to understand? 1 being the least satisfied and 5 being the most satisfied. Please only select one answer.

Activities easy to understand 4-Satisfied

Q6: Were you able to replace planned classroom curriculum with an activity that was presented in your class?

Yes

Q7: What is your overall rating of the classroom presentation? 1 being the least satisfied and 5 being the most satisfied. Please only select one answer.

Overall Rating of Presentation 4-Satisfied

Q8: Of the activities your class participated in, please rate on a scale of 1-5.

Water Cycle Activity (no label) 5

States of Water Activity

Tap Water Challenge Activity

Water Conservation Jeopardy

Water Matching Game

Water Supply & Conservation Presentation

Careers in Water Presentation

Q9: Please Identify activities presented in your classroom that were particularly beneficial for your class and please identify areas for improvement.

Students enjoyed making the bracelets.

Q10: Do you have any additional comments about the presentation and your classrooms experience?

Thank you

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Respondent #29

#29



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Last Modified: Tuesday, November 26, 2013 3:24:32 PM
Time Spent: 00:04:31
IP Address: 205.154.42.108

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PAGE 1

Q1: What school do you teach at?

Northam Elementary School

Q2: How did you hear about the RWD education program?

A teacher told me about it.

Q3: Rate your experience on scheduling your classroom visit with the RWD representative. 1 being the least satisfied and 5 being the most satisfied. Please only select one answer.

Scheduling with the RWD Representative 5-Very Satisfied

Q4: Did you find the activities presented beneficial to your class. 1 being the least satisfied and 5 being the most satisfied. Please only select one answer.

Respondent skipped this question

Q5: Were the activities presented easy to understand? 1 being the least satisfied and 5 being the most satisfied. Please only select one answer.

Activities easy to understand 5-Very Satisfied

Q6: Were you able to replace planned classroom curriculum with an activity that was presented in your class?

Yes

Please Explain on either answer We tied the study of the water cycle to the study of the plant life cycle.

Q7: What is your overall rating of the classroom presentation? 1 being the least satisfied and 5 being the most satisfied. Please only select one answer.

Overall Rating of Presentation 5-Very Satisfied

Q8: Of the activities your class participated in, please rate on a scale of 1-5.

(no label)

Water Cycle Activity

5

States of Water Activity

N/A

Tap Water Challenge Activity

Water Conservation Jeopardy

Water Matching Game

Water Supply & Conservation Presentation

Careers in Water Presentation

Q9: Please Identify activities presented in your classroom that were particularly beneficial for your class and please identify areas for improvement.

The song together with the bracelet were excellent activities to help the students remember the water cycle.

Q10: Do you have any additional comments about the presentation and your classrooms experience?

It was very exciting and beneficial to the students!

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For

Urban Water Institute's

Spring Water Conference

February 19-21, 2014

Hilton Palm Springs Hotel
400 East Tahquitz Canyon Way
Palm Springs, CA 92262
(760) 320-6868

This conference will examine the increasingly significant role that energy plays in the cost of water and water rates. Speakers from the private and public energy utilities as well as regulators will describe their future supply sources and how that will impact water agencies.

For more information please contact Julie Ackman at
(949) 679-9676 or julie@urbanwater.com

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**Board Meetings
are scheduled
the first and
third Wednesday
of each month at
8:00 a.m.**

For additional information: (909) 621-5568

*The following is a summary of the Three Valleys Municipal Water District's Regular Board Meeting of Wednesday, **November 20, 2013***

- **Public Hearing:** The Board of Directors convened a public hearing to receive testimony regarding the Initial Study/Mitigated Negative Declaration for the Fulton Reservoir Project No. 58444. A 30-day comment period was open from October 11 through November 11, 2013 and proper noticing of both the comment period and public hearing were made. There were no written comments received, and only a single phone call from a local resident was received. The resident concerns regarding landscaping have been addressed and will be incorporated into the final design. Copies of all related materials are available upon request.
- **Approved:** *Motion No. 13-11-4961* adopting the Draft Initial Study/Mitigated Negative Declaration for the Fulton Reservoir Project No. 58444 was approved by a 7-0 vote.
- **Approved:** *Motion No. 13-11-4962* approving consent calendar items A-J as follows: A) receive, approve and file October 2013 Board of Director Meeting minutes — October 2, 2013 and October 16, 2013; (B) receive, approve and file financial reports October 2013; (C) approval of Resolution No. 13-11-720 supporting a floor nomination of Kathleen J. Tiegs at the ACWA 2013 Fall Conference; D) Approval of Resolution No. 13-11-721 supporting ACWA Water Action Plan for California; E) Approval of Resolution No. 13-11-722 Tax Exchange with County Lighting Maintenance District 10006, Petition 13-412; F) Approval of amendment to the professional services agreement with Carollo Engineers for SASG Pipeline Extension Project No. 58439;

This summary may not include all agenda items and should not be construed as minutes of the meeting.

TVMWD is a water resources management agency that covers approximately 133 square miles and is governed by an elected Board of seven officials. The present population is about 525,000. Since its formation, the Three Valleys Municipal Water District has installed some 37,000 feet of pipeline and delivered more than 175 billion gallons of water.



Action Line
November 20, 2013
~ Page 2 ~

G) Approval of CY 2014 Board Meeting and Major Conference Schedule; H) First Quarter Reserve Schedule; I) Third Quarter Investment Update; J) Approval of event-activity calendar(s) November 2013 through January 2014. The consent calendar was approved in its entirety and passed with a 7-0 vote

- **Approved:** *Motion No. 13-11-4963* approving October 2013 directors' expense reports; passed with a 7-0 vote.

Important Upcoming Dates:

Wednesday, December 4, 2013

TVMWD Regular Board of Directors Meeting — **CANCELLED**

Tuesday, December 17, 2013

CSDA Governance Foundations Workshop
8:30 AM—3:45 PM

Wednesday, December 18, 2013

TVMWD Regular Board of Directors Meeting, 8:00 AM
TVMWD District Office—1021 East Miramar Avenue, Claremont, CA 91711