

**NEWBERRY  
COMMUNITY SERVICES DISTRICT**

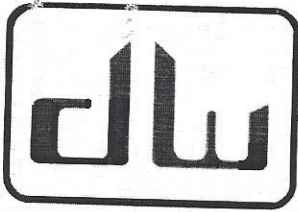
**FINANCIAL STATEMENTS  
(With Independent Auditor's Report Thereon)**

**JUNE 30, 2012**

NEWBERRY  
COMMUNITY SERVICES DISTRICT  
JUNE 30, 2012

TABLE OF CONTENTS

	<u>Page</u>
REPORT OF INDEPENDENT AUDITOR.....	1
BASIC FINANCIAL STATEMENTS	
Governmental Funds Balance Sheet / Statement of Net Position.....	2
Statement of Governmental Fund Revenues, Expenditures, and Changes in Fund Balances / Statement of Activities. ....	3
Notes to Basic Financial Statements .....	4
REQUIRED SUPPLEMENTARY INFORMATION .....	13
SUPPLEMENTARY INFORMATION.....	15



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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Newberry Community Services District

I have audited the accompanying financial statements of the governmental activities and the major fund of the Newberry Community Services District, as of and for the year ended June 30, 2012, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

### Basis for Qualified Opinion

Substantial records and receipts for credit card expenditures, including a detailed record of property and equipment have not been maintained. These records were unavailable for the audit. Therefore I was not able to obtain sufficient audit evidence for certain credit card expenditures and fixed asset costs for the year ended June 30, 2012.

### Qualified Opinion

In my opinion, except for the effects of the matter described in the "Basis for Qualified Opinion" paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the General Fund of the Newberry Community Services District, as of June 30, 2012, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

The District has not presented the Management's Discussion and Analysis that the Government Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.

June 11, 2014

**NEWBERRY COMMUNITY SERVICES DISTRICT**  
**Governmental Funds Balance Sheet/Statement of Net Position**  
**June 30, 2012**

	<u>General Fund</u>	<u>Reconciling Items</u>	<u>Net Position</u>
<b>ASSETS</b>			
Cash and investments	346,026		346,026
Taxes Receivable	10,195		10,195
Accounts Receivable	2,394		2,394
Land		6,204	6,204
Other capital assets, net of accumulated depreciation (Note B)		243,536	243,536
Total Assets	<u>358,615</u>	<u>249,740</u>	<u>608,355</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Prepaid Insurance	12,703		12,703
<b>LIABILITIES</b>			
Accounts Payable	16,498		16,498
Salaries and benefits payable	3,467		3,467
Contracts payable:			
Due within one year	-	20,541	20,541
Due after one year	-	92,486	92,486
Total Liabilities	<u>19,965</u>	<u>113,027</u>	<u>132,992</u>
<b>DEFERRED INFLOW OF RESOURCES</b>			
Unearned Revenue	10,195	(10,195)	
<b>FUND BALANCE / NET POSITION</b>			
Fund Balance:			
Reserved for Prepaids	12,703		
Unassigned	328,455		
Total fund balance	<u>341,158</u>	(341,158)	
Total Liabilities and Fund Balances	<u>361,123</u>		
Net Position:			
Invested in capital assets, net of related debt		249,740	249,740
Unrestricted		238,326	238,326
Total net Position		<u>-</u>	<u>488,066</u>

**NEWBERRY COMMUNITY SERVICES DISTRICT**  
**Statement of Governmental Fund Revenues, Expenditures,**  
**And Changes in Fund Balances / Statement of Activities**  
**For the Year Ended June 30, 2012**

	<u>General Fund</u>	<u>Reconciling Items</u>	<u>Statement of Activities</u>
<b>Revenues:</b>			
Property Taxes	211,606	10,195	221,801
Interest	1,093		1,093
Donations	2,067		2,067
Emergency Response	-		-
Other	21,104		21,104
Fire Department	2,818		2,818
Total Revenues	<u>238,688</u>	<u>10,195</u>	<u>248,883</u>
<b>Expenditures / Expenses</b>			
Current:			
Fire Protection	117,088		117,088
Parks and recreation	27,819		27,819
Administration costs	85,388		85,388
District Special expense	92		92
Depreciation	-	53,100	53,100
Capital Outlay:		-	-
Debt Service:			
Principal	19,602	(19,602)	-
Interest	6,353		6,353
Total expenditures / expenses	<u>256,342</u>	<u>33,498</u>	<u>289,840</u>
Excess (deficiency) of revenues over expenditures	<u>(17,654)</u>	<u>17,654</u>	
Change in Net Position		(40,957)	(40,957)
<b>Fund Balance / Net Position:</b>			
Beginning of the year	341,304		544,519
Prior year correction	17,508		(15,496)
Beginning of the year - as corrected	<u>358,812</u>		<u>529,023</u>
End of the year	<u>341,158</u>		<u>488,066</u>

NEWBERRY COMMUNITY SERVICE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012

NOTE A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Newberry Community Services District (the District) was formed in 1958 for the purpose of providing services to the local Newberry Springs area residents. The District was initially authorized to provide water services, sewage and waste treatment services, collection and disposal of garbage, fire protection, parks and recreation services, street lighting and maintenance of a police department. The present day services provided include parks and recreation, fire protection and street lighting.

The accounting policies of the Newberry Community Services District conform to generally accepted accounting principles as applicable to government units. The following is a summary of the significant accounting policies.

Measurement Focus / Basis of Accounting

The accounts of the District are organized on the basis of funds, each fund is considered to be a separate accounting entity. The general fund summarizes all District financial activities. The current financial resources measurement focus and the modified accrual basis of accounting are followed for the general fund for financial reporting purposes. Under the modified accrual basis of accounting, expenditures are recorded when the liability is incurred and revenue is recorded when received in cash unless susceptible to accrual, i.e., measurable and available to finance the District's operations.

The District has implemented the financial reporting model, as required by the provisions of GASB Statement No. 34, "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments", as of July 1, 2003. The government wide financial statements are prepared using the flow of economic resources and the accrual basis of accounting. In the accrual basis of accounting, expenses and revenues are recorded in the period they occur when the amounts can be identified and measured. Depreciable capital assets are reported in the balance sheet net of accumulated depreciation.

The District has elected to combine its fund and government-wide financial statements.

The district's highest level of decision-making authority for committed fund balances is the board of directors. The formal action that is required to be taken to establish (or modify or rescind) a fund balance commitment is approval of the board of directors.

The length of time used to define available for purposes of revenue recognition in the governmental fund financial statements is sixty days.

The district is not obligated in any manner for special assessment debt as there is none.

The District does not provide employees a compensated absence benefit. There is therefore no liability to pay for sick or vacation days.

NEWBERRY COMMUNITY SERVICE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012

NET POSITIONS FLOW ASSUMPTION

Net position is required to be classified into three components – invested in capital assets, net of related debt, restricted and unrestricted. These classifications are defined as follows:

- a. Net invested in capital assets – This component of net position consists of capital assets, net of accumulated depreciation, and unamortized bond issuance cost reduced by the outstanding balances of any bond, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvements of these assets. If there are significant unspent related debt proceeds at year-end, the portion of debt attributable to unspent proceeds is not included in the calculation in capital assets, net of related debt.
- b. Restricted – This component of net position consists of restrictions placed on net position use through external constraints imposed by creditors (such as debt covenants), contributors, or law or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation.
- c. Unrestricted – This component of net position that does not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

Sometimes the District will fund outlays for particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in government-wide financial statements, as flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to use restricted resources first, the unrestricted resources as they are needed.

FUND BALANCE FLOW ASSUMPTIONS

Governmental fund equity is reported as fund balance within each respective fund. For governmental funds, the fund balance is divided into five classifications based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

- a. Non-spendable – Amounts that cannot be spent either because they are not in spendable form or because they are legally or contractually to be maintained intact.

NEWBERRY COMMUNITY SERVICE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012

- b. Restricted – Amounts that can be spent only for specific purposes because of the District's Policy, state or federal laws or externally imposed conditions by grantors or creditors.
- c. Committed – Amounts that can be used only for specific purposes determined by a formal action by the District's Board of Directors through an ordinance or resolution.
- d. Assigned – Amounts that are designated by the Board of Directors for a special purpose, but are not spendable until a budget is passed by the Board.
- e. Unassigned – All amounts not included in other spendable classifications.

Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned and unassigned fund balance). In order to calculate the amount to report for each category of fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by the assigned fund balance. Unassigned fund balance is applied last.

DEFERRED OUTFLOWS / INFLOWS OF RESOURCES

In addition to liabilities, the statement of net position and balance sheet will sometimes report a separate section for deferred inflows of resources. This represents an acquisition of net position/fund balance that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that period. The District has one item that qualified for reporting in this category: Unavailable revenue received after the availability period. This is reported as deferred inflows on the governmental fund balance sheet and will be recognized as revenue next year.



NEWBERRY COMMUNITY SERVICE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012

DEPOSITS

Deposit risk includes:

- Custodial Credit Risk – for deposits, custodial credit risk is the risk that in the event of the failure of a bank or other counterparty, the District will not be able to recover the value of its deposits or collateral securities in the possession of a third party.
- Credit Risk – for deposit, credit risk is the risk that a bank or other counterparty defaults on its principal and/or interest payments owed to the District.
- Interest Rate Risk – for deposits, interest rate risk is the risk that the value of deposits will decrease as a result of a rise in interest rates.

The District has not adopted a specific risk management policy for deposits, but does require all deposits and investments be in compliance of State statutes. Statutes authorize the District to invest in time deposits at banks selected as depositories of District funds, direct debt securities of the United States Government, and certain government agency bonds.

Cash and Investments held by the District at June 30, 2012, consisted of the following:

Petty cash	\$    353
On deposit	317,293
Monies deposited at L.A.I.F.	<u>28,380</u>
Total	<u>\$ 346,026</u>

Cash is at cost, which approximates fair value. The District's cash deposits, including demand deposits and certificates of deposit are insured by the Federal Deposit Insurance Corporation (FDIC) and securities held in safekeeping pledged to the entity where the security is held. At June 30, 2102, the District's deposits at banks were \$345,673; all of the District's deposits were fully-insured or collateralized.

The District has adopted an investment policy in accordance with Section 53601 of the California Government Code. The District may invest in the following investment types:

- Securities of the U.S. Government, or its agencies
- Certificates of Deposit (or Time Deposits)
- Negotiable Certificates of Deposit
- Local Agency Investment Fund (State Pool) Demand Deposits
- Other investments that are, or may become, legal investments through the State of California Code and with prior approval.

NEWBERRY COMMUNITY SERVICE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012

CHANGE IN ACCOUNTING PRINCIPLE:

During the year ended June 30, 2012, the District implemented several Governmental Accounting Standards Board (GASB) statements. Below is detailed information of those standards that has a direct impact on the District's current financial statements.

Statement No. 61 amends Statement No. 14 and No. 34 and modifies certain requirements for inclusion of component units in the financial reporting entity to ensure that the reporting entity includes only organization for which the elected officials are financially accountable or that are determined by the government to be misleading to exclude. Statement No. 61 also clarifies the criteria for blending component units and presenting business-type component units. The District has no component units and therefore is not impacted by this statement.

Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. GASB Statement No. 62 improves financial reporting by contributing to the GASB's efforts to codify all sources of generally accepted accounting principles for state and local governments so that they derive from a single source. This requirement will bring the authoritative accounting and financial reporting literature together in one place. Therefore, the portion to use subsequent FASB guidance has been removed.

Statement No. 63, *reporting Deferred Outflows, Deferred Inflows and Net Position*. GASB Statement No. 63 provides financial reporting guidance for deferred outflows of resources and deferred inflows of resources that were introduced and defined by Concepts Statement No. 4, Elements of Financial Statements. Previous financial reporting standard did not include guidance for reporting those financial statement elements, which are distinct from assets and liabilities. In addition, the previous Statement of Net Assets was renamed to a Statement of Financial Position.

The District early implemented Statement 65. Items Previously Reported as Assets and Liabilities, which has an effective date of June 30, 2014. GASB Statement No. 65 establishes accounting and financial reporting standard that reclassifies, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities.

Prior Year Corrections

*The prior year corrections noted on page three represent reconciliation differences between prior year ending Fund balance and the opening Fund balance of the current year.*

NEWBERRY COMMUNITY SERVICES DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2012

Property Taxes

Real property taxes are levied on October 15, against owners of record at March 1. The taxes are due in two installments, on November 1 and February 1, and become delinquent after December 10 and April 10, respectively. Tax liens attach annually as of 12:01am on the first day of March in the fiscal year for which the taxes are levied. Property tax revenue is recognized in the fiscal year for which the taxes have been levied on the accrual basis of accounting used in the government-wide financial statements and in the general fund on the modified accrual basis of accounting, provided it is collected within 60 days of the end of the fiscal year.

Accounting Estimates

Management uses estimates and assumptions in preparing financial statements. Those Assumptions affect reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

Risk Management

The District is exposed to various risks of loss related to torts; theft of or damage to, or destruction of assets; errors or omissions; injuries to employees and the public; or acts of God. For the year ended June 30, 2012, the District has provided for protection against possible losses with insurance.

Taxes Receivable

Taxes receivable reflect monies due to the District at the fiscal year end that have been levied and an enforceable legal claim exists. Unearned revenue represents the portion of the levied tax revenue that is not expected to be received and available for use within 60 days of the fiscal year end.

	General Fund	Statement of Net Position
County Tax Revenue	\$ -	\$ 10,195
Unearned Tax Revenue	10,195	-
	\$ 10,195	\$ 10,195

NEWBERRY COMMUNITY SERVICES DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2012

NOTE B: CAPITAL ASSETS

Capital assets have been acquired for general governmental purposes. Assets purchased are recorded as expenditures in the general fund and in the government wide financial statements are capitalized at cost or at estimated historical costs if original cost is not available, and contributions are recorded at fair value at the date received. Depreciation is provided on depreciable capital assets in the government wide financial statements over their estimated useful lives on the straight-line method.

A summary of changes in capital assets is as follows:

	Balance July 1, 2011	Additions	(Dispositions)	Balance June 30, 2012
Land	\$ 6,204	\$ -	\$ -	\$ 6,204
Structures and improvements	236,055	-	-	236,055
Equipment	1,053,691		(91,585)	962,106
Totals	<u>\$ 1,295,950</u>	<u>\$ -</u>	<u>\$ (91,585)</u>	<u>\$ 1,204,365</u>

A summary of changes in accumulated depreciation for capital assets is as follows:

	Balance July 1, 2011	Additions	(Dispositions)	Balance June 30, 2012
Structures and improvements	\$ 182,177	\$ 3,112	-	\$ 185,289
Equipment	793,424	49,988	(74,076)	769,336
Totals	<u>\$ 975,601</u>	<u>\$ 53,100</u>	<u>\$ (74,076)</u>	<u>\$ 954,625</u>

NEWBERRY COMMUNITY SERVICES DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2012

NOTE C: LONG-TERM OBLIGATIONS:

Contract payable to Kansas State Bank of Manhattan, due  
 In seven (7) annual installments of \$25,955 each Payable in  
 December of each year including interest at 4.790%, from  
 December 4, 2009 to final payment December 4, 2016

	\$ 113,027
Less current portion paid	\$ <u>20,541</u>
Total long term obligation	\$ <u>92,486</u>

Maturities of long-term obligations are as follows:

June 30, XXXX	Principal	Interest	Total
2012	20,541	5,414	25,955
2013	21,525	4,430	25,955
2014	22,556	3,399	25,955
2015	23,636	2,319	25,955
2016	24,769	1,186	25,955
<b>Total</b>	<b>\$ 113,027</b>	<b>\$ 16,748</b>	<b>\$ 129,775</b>

NEWBERRY COMMUNITY SERVICES DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012

NOTE D: SUBSEQUENT EVENTS

On May 22, 2013 Letter of intent to purchase was signed between CSD and Fire Trucks Plus in the amount of \$150,000.00 to sell the District water tender being purchased through Kansas State Bank.

In October of 2013 Fire Trucks Plus sold the truck and would not respond to questions about where the money was. In December 2013 the attorney for the District and Fire Trucks Plus attorney corresponded. The fire truck had been sold and was in Colorado in possession of Deer Trail Fire Protection. Fire Trucks Plus during this time filed Bankruptcy. The District was told that the District along with all others would need to file a lawsuit to try to recoup money with no promises of any remuneration being available.

December 19, 2013 the District received a settlement agreement that \$96,000.00 was owed to Kansa State Bank. Deer Trail Fire paid the balance owed and the District signed all Transfer documentation and Deer Trail Fire Protection now owns the truck. No money was received in the transaction.

Deer Trail purchased the truck for \$165,000.00 and paid Fire Truck Plus. Fire Trucks Plus never forwarded the money to the District and Fire Truck Plus filed bankruptcy. Deer Trail paid for the remaining balance that was owed.

NEWBERRY COMMUNITY SERVICES DISTRICT  
 Budgetary Comparison Schedule  
 For the Year Ended June 30, 2012

REQUIRED SUPPLEMENTARY INFORMATION

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Budgetary fund balance, July 1</b>			
<b>Resources (inflows)</b>			
Property Taxes	218,327	211,606	(6,721)
Investment Earnings	2,500	1,093	(1,407)
Charges for Services	27,959	20,431	(7,528)
Dontations	1,000	2,067	1,067
Keiwitt Allocation	-	-	-
Fire Department Grant	20,570	-	(20,570)
Sale of Assets	-	3,491	3,491
Amounts available for appropriation	<u>270,356</u>	<u>238,688</u>	<u>(35,159)</u>
<b>Charges to appropriations (Outflows)</b>			
General Government			
Personal services	32,700	29,550	3,150
Utilities	4,800	4,601	199
Communications	2,750	2,787	(37)
District Special expenditures	3,000	92	2,908
Materials and services	31,800	48,450	(16,650)
Captial outlay	-	-	-
Fire Protection			
Personal services	14,500	18,462	(3,962)
Materials and services	68,775	57,594	11,181
Fire vehicle maintenance and repair	5,600	13,202	(7,602)
Communications	1,400	8,228	(6,828)
Debt service	25,955	25,955	-
Capital outlay	16,428	-	16,428
Park and Recreation			
Personal services	3,600	-	3,600
Materials and services	45,681	27,819	17,862
Capital outlay	1,000	-	1,000
Total charges to appropriations	<u>257,989</u>	<u>236,740</u>	<u>21,249</u>
<b>Budgetary fund balance, June 30</b>	<u><u>12,367</u></u>	<u><u>1,948</u></u>	<u><u>(13,910)</u></u>

NEWBERRY COMMUNITY SERVICES DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2012

NOTE E: BUDGETS AND BUDGETARY ACCOUNTING

Prior to the beginning of each fiscal year, the Board of Directors adopts and prepares an itemized statement of estimated operating expenditures, reserve requirements and anticipated revenues, other than taxes. The source of financing for these costs and reserve requirements are (1) the available fund balance carried forward from the preceding years, (2) revenue other than property taxes, and (3) property taxes. Each year's appropriation lapses at year end. The District's policy is to prepare its budget on the cash basis, which recognizes revenues when they are received and expenditures when they are paid. Interfund transfers are not budgeted.

NOTE F: BUDGET TO ACTUAL COMPARISON

As described in Note E, the District prepares its budget on the cash basis of accounting. The following adjustments have been made to bring the actual amounts of the statement of revenues and expenditures budget-to-actual into conformity with this basis of accounting:

Total revenues-financial accounting basis	\$	248,883
Accrual adjustments		(10,195)
		(10,195)
Total revenues-budgetary basis	\$	238,688
Total expenditures-financial accounting basis	\$	289,840
Accrual adjustments		-
Depreciation		(53,100)
		(53,100)
Total expenditures--budgetary basis	\$	236,740



NEWBERRY COMMUNITY SERVICES DISTRICT  
 COUNTY OF SAN BERNARDINO  
 JUNE 30, 2012

GENERAL INFORMATION

Type of District – Community Services  
 Date of Formation – December 15, 1958  
 Statutory Authority – California Government Code  
 Section 61000, et seq.,  
 Division 2, Title 6  
 Audit period – July 1, 2011 thru June 30, 2012

Name	Title	Term Expires
Robert Seeley	President	December 2013
Robert Royalty	Vice President	December 2015
Diana H Williams	Director	December 2013
Calvin Owens	Director	December 2015
Wayne Snively	Director	December 2013

General Manager – Vacant as of April 1, 2012

Custodial of Financial Records – Wayne Weierbach  
 Secretary

Location of Financial Records – District Office  
 30884 Newberry Road  
 Newberry Springs, CA 92365

Depository

Desert Community Bank  
 945 East Armory Road  
 Barstow, CA 92311