

**APPENDIX A**

**RAISIN CITY WATER DISTRICT'S  
FINANCIAL STATEMENTS FOR FISCAL YEAR  
ENDING JUNE 30, 2013**

**RAISIN CITY WATER DISTRICT  
FINANCIAL STATEMENTS  
AND  
INDEPENDENT AUDITOR'S REPORT  
FOR THE YEAR ENDED JUNE 30, 2013**

**RAISIN CITY WATER DISTRICT  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2013**

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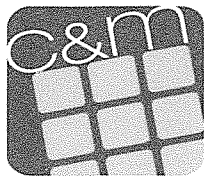
**RAISIN CITY WATER DISTRICT  
BOARD OF DIRECTORS AND ADMINISTRATION  
FOR THE YEAR ENDED JUNE 30, 2013**

**Board of Directors**

Gere Gunlund	President
Jerry Rai	Director
Michael Reid	Director
Nindy Sandhu	Director
Fred Schwabenland	Director

**Administration**

Nancy Schwabenland	Secretary
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# CUTTONE & MASTRO

CERTIFIED PUBLIC ACCOUNTANTS

## Independent Auditor's Report

To the Board of Directors  
Raisin City Water District  
Raisin City, California

We have audited the accompanying financial statements of Raisin City Water District (a special district) as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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

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

### **Auditor's Responsibility**

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

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

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

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of Raisin City Water District, as of June 30, 2013, and the respective changes in financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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Fresno, California 93711

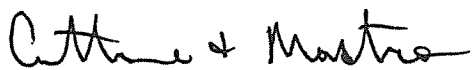
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fax 559-261-4301

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis information on pages 4–6 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our 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.



November 25, 2013

## **RAISIN CITY WATER DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS**

As management of the Raisin City Water District (the District), we offer readers of the District's financial statements this narrative overview and analysis of the District's financial performance during the fiscal year ended June 30, 2013. Please read in conjunction with the District's financial statements, which follow this section.

### **Overview of the Financial Statements**

This annual financial report includes this management's discussion and analysis, the independent auditor's report, the basic financial statements of the District and selected additional information. 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 of the District using accounting methods similar to those used by private sector companies. These statements offer short- and long-term financial information about its activities. The Statement of Net position includes all of the District's assets and liabilities and provides information about the nature and amounts of investments in resources (assets) and the obligations to District creditors (liabilities). It also provides the basis for 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 Statement of Revenues, Expenses and Changes in Net position. This statement can be used to determine whether the District has successfully recovered all of its costs through its user fees and other charges, its profitability, and its credit worthiness.

The final required financial statement is the Statement of Cash Flows. This statement reports cash receipts, cash payments, and net changes in cash resulting from operations, financing, and investing activities and provides answers to such questions as where did cash come from, what was cash used for, and what was the change in the cash balance during the reporting period.

### **Financial Analysis of the District**

One of the most important questions asked about the District's finances is "Is the District, as a whole, better off or worse off as a result of this year's activities?" The Statement of Net Position and Statement 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 two statements report the net position of the District and the changes in them. One 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, one will need to consider other non-financial factors such as changes in economic conditions, population growth, and new or changed government legislation.

### **Financial Highlights**

- The District's total net position increased \$18,715, or 2.75% over the course of the year's operations for the year ended June 30, 2013.
- The District's operating expenses, excluding ground water study expenses, decreased \$4,229, or 16.94% during the year ended June 30, 2013.
- A state grant for ground water study finalized during the year with a final amount due to the District of \$32,927.

**RAISIN CITY WATER DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
(Continued)**

**Net Position**

A comparison of the Statement of Net Position can determine the change in the components of financial position (the assets and liabilities) of the District from year-end to year-end. This comparison is presented in the following table:

**Condensed Statement of Net Position  
June 30, 2013 and 2012**

	<u>2013</u>	<u>2012</u>	<u>Dollar Change</u>	<u>Percentage Change</u>
Current Assets	\$ 693,193	\$ 711,019	\$ (17,826)	-2.51%
Capital Assets	<u>39,700</u>	<u>39,700</u>	<u>-</u>	<u>0.00%</u>
Total Assets	<u>732,893</u>	<u>750,719</u>	<u>(17,826)</u>	<u>-2.37%</u>
Current Liabilities				
Total Liabilities	<u>32,989</u>	<u>69,530</u>	<u>(36,541)</u>	<u>-52.55%</u>
Unrestricted Assets	660,204	641,489	18,715	2.92%
Invested In Capital Assets	<u>39,700</u>	<u>39,700</u>	<u>-</u>	<u>0.00%</u>
Total Net Position	<u>\$ 699,904</u>	<u>\$ 681,189</u>	<u>\$ 18,715</u>	<u>2.75%</u>

**Revenues, Expenses and Changes in Net Position**

A comparison of the Statement of Revenues, Expenses and Changes in Net position for each year will explain the changes in financial position that resulted from the operating activities during that year. This comparison is presented in the following table:

**Condensed Statement of Revenues, Expenses and Changes in Net Position  
For the Year Ended June 30, 2013 and 2012**

	<u>2013</u>	<u>2012</u>	<u>Dollar Change</u>	<u>Percentage Change</u>
Operating Revenues	\$ 37,225	\$ 40,549	\$ (3,324)	-8.20%
Operating Expenses	<u>32,415</u>	<u>217,191</u>	<u>(184,776)</u>	<u>-85.08%</u>
Operating Income (Loss)	4,810	(176,642)	181,452	-102.72%
Non-Operating Revenues	<u>13,905</u>	<u>196,388</u>	<u>(182,483)</u>	<u>-92.92%</u>
Change In Net Position	18,715	19,746	(1,031)	-5.22%
Net Position - Beginning of Year	<u>681,189</u>	<u>661,443</u>	<u>19,746</u>	<u>2.99%</u>
Net Position - End of Year	<u>\$ 699,904</u>	<u>\$ 681,189</u>	<u>\$ 18,715</u>	<u>2.75%</u>



**RAISIN CITY WATER DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
(Continued)**

**Budgetary Highlights**

The District adopts an annual budget each year to project the costs for operations for the coming year. The budget includes these projected expenses and the means of financing them. Management throughout the year analyzes the District's budget; however, it is not reported on, nor shows in the financial statements section of this annual report.

The budget is divided into the following categories.

- Administration
- Advertising
- Association Fees
- Audit
- Directors Fees
- Dues
- Engineering
- Insurance
- Office
- Legal
- Repairs and Maintenance
- Telephone

At June 30, 2013 actual to budget comparison is presented in the following table:

**Actual vs. Budget Comparison  
For The Year Ended June 30, 2013**

	<u>Actual</u>	<u>Budget</u>	<u>Difference</u>	<u>Percentage</u>
Total Expenses (Less Ground Water Study Expenses)	<u>\$ 24,958</u>	<u>\$ 38,550</u>	<u>\$ (13,592)</u>	<u>-35.26%</u>

**Contacting the District's Management**

This annual financial report is designed to provide our customers and creditors with a general overview of the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact: Raisin City Water District, P.O. Box 174, Raisin City, California 93652.

**RAISIN CITY WATER DISTRICT  
STATEMENT OF NET POSITION  
JUNE 30, 2013**

**Assets**

**Current Assets**

Cash (Note 3)	\$ 648,533
Accrued Interest Receivable	554
Grant Receivable	32,927
Delinquent Assessments Receivable	10,370
Prepaid Insurance	<u>809</u>

Total Current Assets 693,193

Capital Assets - Net (Note 4) 39,700

Total Assets 732,893

**Liabilities**

**Current Liabilities**

Accounts Payable 32,989

Total Liabilities 32,989

**Net Position**

Unrestricted 660,204

Invested In Capital Assets 39,700

Total Net Position \$ 699,904

The accompanying notes are an integral part of these financial statements.

**RAISIN CITY WATER DISTRICT  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
FOR THE YEAR ENDED JUNE 30, 2013**

Operating Revenues	
Assessments	\$ 37,195
Other Charges	<u>30</u>
Total Operating Revenues	<u>37,225</u>
Operating Expenses	
Dues	1,125
Ground Water Studies	11,686
Insurance	2,122
Legal and Accounting	4,550
Miscellaneous	227
Office Supplies	548
Outside Labor	11,430
Telephone	<u>727</u>
Total Operating Expenses	<u>32,415</u>
Operating Income	<u>4,810</u>
Nonoperating Income	
Interest Income	2,219
Grant Income	<u>11,686</u>
Total Nonoperating Income	<u>13,905</u>
Change In Net Position	18,715
Net Position at Beginning of Year	<u>681,189</u>
Net Position at End of Year	<u>\$ 699,904</u>

The accompanying notes are an integral part of these financial statements.

**RAISIN CITY WATER DISTRICT  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2013**

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Cash Received from Customers	\$ 38,666
Cash Paid to Suppliers	<u>(68,974)</u>
Net Cash Flows from Operating Activities	(30,308)
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>	
Proceeds from Grant Income	41,289
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Cash Received From Interest Earned	<u>2,329</u>
Net Change in Cash	13,310
Cash at the Beginning of Year	<u>635,223</u>
Cash at the End of Year	<u><u>\$ 648,533</u></u>
 <b>Reconciliation of Operating Loss to Net Cash Flows from Operating Activities:</b>	
Operating Income	\$ 4,810
Adjustments to reconcile operating income to net cash provided by operating activities:	
Changes in Assets and Liabilities	
Delinquent Assessments Receivable	1,441
Prepaid Insurance	(18)
Accounts Payable	<u>(36,541)</u>
Net Cash Flows from Operating Activities	<u><u>\$ (30,308)</u></u>

The accompanying notes are an integral part of these financial statements.

**RAISIN CITY WATER DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013**

(1) Description of Entity

(a) Description of Operations

Raisin City Water District (the "District") was formed in 1962 as a special district in the State of California and is governed by a five-person Board of Directors. The District operates entirely within the County of Fresno, California. The principal function of the District is to obtain a surface water supply for the benefit of lands within the District. A surface water supply has not yet been made available.

(b) Reporting Entity

In accordance with the requirements of Statement No. 14, *The Financial Reporting Entity, of the Governmental Accounting Standards Board (GASB)*, the financial statements must present the District (the primary government) and its component units. Pursuant to this criterion, no component units were identified for inclusion in the accompanying financial statements.

(2) Summary of Significant Accounting Policies

(a) Basis of Presentation and Accounting

The financial statements of the Raisin City Water District (District) have been prepared in conformity with generally accepted accounting principles (GAAP) in the United States as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's policies are described below.

The accompanying financial statements have been prepared using the economic resources measurement focus and the accrual basis of accounting and reflect transactions on behalf of the District, the reporting entity. The District accounts for its operations as an enterprise fund.

Operating revenues and expenses consist of those revenues that result from the ongoing principal operations of the District. Operating revenues consist primarily of charges for services. Nonoperating revenues and expenses consist of those revenues and expenses that are related to financing and investing type of activities and result from non-exchange transactions or ancillary activities.

(b) Cash Equivalents and Investments

The District considers all highly liquid investments (including restricted cash and investments) with maturities of three months or less when purchased to be cash equivalents. This includes bank certificates of deposit.

RAISIN CITY WATER DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013  
(continued)

(c) Accounts Receivable

Uncollectible accounts included in accounts receivable are considered to be immaterial. Therefore, no allowance for uncollectible accounts has been established.

(d) Net Position

Net position comprises the various net earnings from operating income, nonoperating revenues and expenses, and capital contributions.

(e) Use of Estimates

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

(f) Subsequent Events

Subsequent events have been evaluated through November 25, 2013 which is the date the financial statements were available to be issued.

(3) Cash and Cash Equivalents

Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. The District has \$394,532 of uninsured deposits as of June 30, 2013. As of June 30, 2013, the District's cash consisted of the following:

Cash On Hand (To Be Deposited)	\$ 5,037
Cash In Bank – Checking – West America Bank	209,345
Cash In Bank – Certificates of Deposit – West America Bank	<u>434,151</u>
Total Cash	<u>\$648,533</u>

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party.

**RAISIN CITY WATER DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2013**  
**(continued)**

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 California banks and savings and loan associations to collateralize a district's deposits by pledging government securities. The market value of the pledged securities must equal at least 110 percent of a district's deposits. California law also allows financial institutions to collateralize a district's deposits by pledging first trust deed mortgage notes having a value of 150 percent of a district's total deposits. The district may waive collateral requirements for deposits on interest bearing accounts which are fully insured by federal deposit insurance up to \$250,000.

At June 30, 2013, the carrying amount of the District's cash deposits in noninterest bearing accounts was \$209,345 and the bank balance was \$210,056. The difference between the bank balance and the carrying amount represents outstanding checks and deposits in transit. At June 30, 2013, the carrying amount and bank balance of the District's cash deposits in bank certificate of deposit accounts was \$434,151.

**(4) Capital Assets**

Capital assets consisted of the following at June 30, 2013:

Land	\$39,700
Office Equipment	<u>404</u>
	40,104
Less Accumulated Depreciation	<u>404</u>
	<u>\$39,700</u>

**(5) Related Party Transactions**

During the year, the District paid \$10,048 for clerical services to a family member of a District Board of Director.

## **APPENDIX B**

# **RAISIN CITY WATER DISTRICT'S FINANCIAL STATEMENTS FOR FISCAL YEAR ENDING JUNE 30, 2014**



**RAISIN CITY WATER DISTRICT  
FINANCIAL STATEMENTS  
AND  
INDEPENDENT AUDITOR'S REPORT  
FOR THE YEAR ENDED JUNE 30, 2014**

RAISIN CITY WATER DISTRICT  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2014

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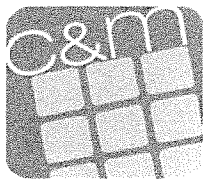
RAISIN CITY WATER DISTRICT  
BOARD OF DIRECTORS AND ADMINISTRATION  
FOR THE YEAR ENDED JUNE 30, 2014

Board of Directors

Gere Gunlund	President
Gagan Batth	Director
Jerry Rai	Director
Michael Reid	Director
Nindy Sandhu	Director

Administration

Nancy Schwabenland	Secretary
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# CUTTONE & MASTRO

CERTIFIED PUBLIC ACCOUNTANTS

## Independent Auditor's Report

To the Board of Directors  
Raisin City Water District  
Raisin City, California

We have audited the accompanying financial statements of Raisin City Water District (a special district) as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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

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

### **Auditor's Responsibility**

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

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

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

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Raisin City Water District, as of June 30, 2014, and the changes in financial position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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## Other Matters

### *Required Supplementary Information*

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October 14, 2014

## RAISIN CITY WATER DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Raisin City Water District (the District), we offer readers of the District's financial statements this narrative overview and analysis of the District's financial performance during the fiscal year ended June 30, 2014. Please read in conjunction with the District's financial statements, which follow this section.

### **Overview of the Financial Statements**

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The final required financial statement is the Statement of Cash Flows. This statement reports cash receipts, cash payments, and net changes in cash resulting from operations, financing, and investing activities and provides answers to such questions as where did cash come from, what was cash used for, and what was the change in the cash balance during the reporting period.

### **Financial Analysis of the District**

One of the most important questions asked about the District's finances is "Is the District, as a whole, better off or worse off as a result of this year's activities?" The Statement of Net Position and Statement 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 two statements report the net position of the District and the changes in them. One 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, one will need to consider other non-financial factors such as changes in economic conditions, population growth, and new or changed government legislation.

### **Financial Highlights**

- The District's total net position increased \$17,046, or 2.44% over the course of the year's operations for the year ended June 30, 2014.
- The District's operating expenses increased \$17,031, or 52.54% during the year ended June 30, 2014. Excluding ground water study expenses the operating expenses increased \$3,818 or 18.42%.

**RAISIN CITY WATER DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
(Continued)**

**Net Position**

A comparison of the Statement of Net Position can determine the change in the components of financial position (the assets and liabilities) of the District from year-end to year-end. This comparison is presented in the following table:

**Condensed Statement of Net Position  
June 30, 2014 and 2013**

	<u>2014</u>	<u>2013</u>	<u>Dollar Change</u>	<u>Percentage Change</u>
Current Assets	\$ 677,315	\$ 693,193	\$ (15,878)	-2.29%
Capital Assets	39,700	39,700	-	0.00%
Total Assets	<u>717,015</u>	<u>732,893</u>	<u>(15,878)</u>	<u>-2.17%</u>
Current Liabilities				
Total Liabilities	<u>65</u>	<u>32,989</u>	<u>(32,924)</u>	<u>-99.80%</u>
Unrestricted Assets	677,250	660,204	17,046	2.58%
Invested In Capital Assets	39,700	39,700	-	0.00%
Total Net Position	<u>\$ 716,950</u>	<u>\$ 699,904</u>	<u>\$ 17,046</u>	<u>2.44%</u>

**Revenues, Expenses and Changes in Net Position**

A comparison of the Statement of Revenues, Expenses and Changes in Net position for each year will explain the changes in financial position that resulted from the operating activities during that year. This comparison is presented in the following table:

**Condensed Statement of Revenues, Expenses and Changes in Net Position  
For the Year Ended June 30, 2014 and 2013**

	<u>2014</u>	<u>2013</u>	<u>Dollar Change</u>	<u>Percentage Change</u>
Operating Revenues	\$ 38,624	\$ 37,225	\$ 1,399	3.76%
Operating Expenses	<u>49,446</u>	<u>32,415</u>	<u>17,031</u>	<u>52.54%</u>
Operating Income (Loss)	<u>(10,822)</u>	<u>4,810</u>	<u>(15,632)</u>	<u>-324.99%</u>
Non-Operating Revenues	<u>27,868</u>	<u>13,905</u>	<u>13,963</u>	<u>100.42%</u>
Change In Net Position	17,046	18,715	(1,669)	-8.92%
Net Position - Beginning of Year	<u>699,904</u>	<u>681,189</u>	<u>18,715</u>	<u>2.75%</u>
Net Position - End of Year	<u>\$ 716,950</u>	<u>\$ 699,904</u>	<u>\$ 17,046</u>	<u>2.44%</u>

**RAISIN CITY WATER DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
(Continued)**

**Budgetary Highlights**

The District adopts an annual budget each year to project the costs for operations for the coming year. The budget includes these projected expenses and the means of financing them. Management throughout the year analyzes the District's budget; however, it is not reported on, nor shows in the financial statements section of this annual report.

The budget is divided into the following categories.

- Administration
- Advertising
- Association Fees
- Audit
- Directors Fees
- Dues
- Engineering
- Insurance
- Office
- Legal
- Repairs and Maintenance
- Telephone

At June 30, 2014 actual to budget comparison is presented in the following table:

**Actual vs. Budget Comparison  
For The Year Ended June 30, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Difference</u>	<u>Percentage</u>
Total Expenses (Less Ground Water Study Expenses)	<u>\$ 24,547</u>	<u>\$ 38,550</u>	<u>\$ (14,003)</u>	<u>-36.32%</u>

**Contacting the District's Management**

This annual financial report is designed to provide our customers and creditors with a general overview of the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact: Raisin City Water District, P.O. Box 174, Raisin City, California 93652.



RAISIN CITY WATER DISTRICT  
STATEMENT OF NET POSITION  
JUNE 30, 2014

**Assets**

**Current Assets**

Cash (Note 3)	\$ 668,205
Accrued Interest Receivable	304
Delinquent Assessments Receivable	7,981
Prepaid Insurance	<u>825</u>

Total Current Assets 677,315

Capital Assets - Net (Note 4) 39,700

Total Assets 717,015

**Liabilities**

**Current Liabilities**

Accounts Payable	<u>65</u>
------------------	-----------

Total Liabilities 65

**Net Position**

Unrestricted	677,250
Invested In Capital Assets	<u>39,700</u>

Total Net Position \$ 716,950

The accompanying notes are an integral part of these financial statements.

RAISIN CITY WATER DISTRICT  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
FOR THE YEAR ENDED JUNE 30, 2014

Operating Revenues	
Assessments	\$ 38,555
Other Charges	<u>69</u>
Total Operating Revenues	<u>38,624</u>
Operating Expenses	
Dues	1,150
Ground Water Studies	24,899
Insurance	2,180
Legal and Accounting	9,399
Miscellaneous	177
Office Supplies	981
Outside Labor	9,885
Telephone	<u>775</u>
Total Operating Expenses	<u>49,446</u>
Operating Income	<u>(10,822)</u>
Nonoperating Income	
Interest Income	2,969
Grant Income	<u>24,899</u>
Total Nonoperating Income	<u>27,868</u>
Change In Net Position	17,046
Net Position at Beginning of Year	<u>699,904</u>
Net Position at End of Year	<u><u>\$ 716,950</u></u>

The accompanying notes are an integral part of these financial statements.

RAISIN CITY WATER DISTRICT  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2014

CASH FLOWS FROM OPERATING ACTIVITIES	
Cash Received from Customers	\$ 41,013
Cash Paid to Suppliers	<u>(82,386)</u>
Net Cash Flows from Operating Activities	(41,373)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES	
Proceeds from Grant Income	57,826
CASH FLOWS FROM INVESTING ACTIVITIES	
Cash Received From Interest Earned	<u>3,219</u>
Net Change in Cash	19,672
Cash at the Beginning of Year	<u>648,533</u>
Cash at the End of Year	<u><u>\$ 668,205</u></u>
Reconciliation of Operating Loss to Net Cash Flows from Operating Activities:	
Operating Loss	\$ (10,822)
Adjustments to reconcile operating loss to net cash provided by operating activities:	
Changes in Assets and Liabilities	
Delinquent Assessments Receivable	2,389
Prepaid Insurance	(16)
Accounts Payable	<u>(32,924)</u>
Net Cash Flows from Operating Activities	<u><u>\$ (41,373)</u></u>

The accompanying notes are an integral part of these financial statements.

RAISIN CITY WATER DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014

(1) Description of Entity

(a) Description of Operations

Raisin City Water District (the "District") was formed in 1962 as a special district in the State of California and is governed by a five-person Board of Directors. The District operates entirely within the County of Fresno, California. The principal function of the District is to obtain a surface water supply for the benefit of lands within the District. A surface water supply has not yet been made available.

(b) Reporting Entity

In accordance with the requirements of Statement No. 14, *The Financial Reporting Entity, of the Governmental Accounting Standards Board (GASB)*, the financial statements must present the District (the primary government) and its component units. Pursuant to this criterion, no component units were identified for inclusion in the accompanying financial statements.

(2) Summary of Significant Accounting Policies

(a) Basis of Presentation and Accounting

The financial statements of the Raisin City Water District (District) have been prepared in conformity with generally accepted accounting principles (GAAP) in the United States as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's policies are described below.

The accompanying financial statements have been prepared using the economic resources measurement focus and the accrual basis of accounting and reflect transactions on behalf of the District, the reporting entity. The District accounts for its operations as an enterprise fund.

Operating revenues and expenses consist of those revenues that result from the ongoing principal operations of the District. Operating revenues consist primarily of charges for services. Nonoperating revenues and expenses consist of those revenues and expenses that are related to financing and investing type of activities and result from non-exchange transactions or ancillary activities.

(b) Cash Equivalents and Investments

The District considers all highly liquid investments (including restricted cash and investments) with maturities of three months or less when purchased to be cash equivalents. This includes bank certificates of deposit.

RAISIN CITY WATER DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014  
(continued)

(c) Accounts Receivable

Uncollectible accounts included in accounts receivable are considered to be immaterial. Therefore, no allowance for uncollectible accounts has been established.

(d) Net Position

Net position comprises the various net earnings from operating income, nonoperating revenues and expenses, and capital contributions.

(e) Use of Estimates

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

(f) Subsequent Events

Subsequent events have been evaluated through October 6, 2014 which is the date the financial statements were available to be issued.

(3) Cash and Cash Equivalents

Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. The District has \$250,000 of insured deposits by the FDIC as of June 30, 2014. The remaining cash on deposit is collateralized by the financial institution with pledged government securities. As of June 30, 2014, the District's cash consisted of the following:

Cash In Bank – Checking – West America Bank	\$230,903
Cash In Bank – Certificates of Deposit – West America Bank	<u>437,302</u>
Total Cash	<u>\$668,205</u>

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party.

RAISIN CITY WATER DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014  
(continued)

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 California banks and savings and loan associations to collateralize a district's deposits by pledging government securities. The market value of the pledged securities must equal at least 110 percent of a district's deposits. California law also allows financial institutions to collateralize a district's deposits by pledging first trust deed mortgage notes having a value of 150 percent of a district's total deposits. The district may waive collateral requirements for deposits on interest bearing accounts which are fully insured by federal deposit insurance up to \$250,000.

At June 30, 2014, the carrying amount of the District's cash deposits in noninterest bearing accounts was \$230,903 and the bank balance was \$232,657. The difference between the bank balance and the carrying amount represents outstanding checks and deposits in transit. At June 30, 2014, the carrying amount and bank balance of the District's cash deposits in bank certificate of deposit accounts was \$437,302.

(4) Capital Assets

Capital assets consisted of the following at June 30, 2014:

Land	\$39,700
Office Equipment	<u>404</u>
	40,104
Less Accumulated Depreciation	<u>404</u>
	<u>\$39,700</u>

(5) Related Party Transactions

During the year, the District paid \$7,860 for clerical services to a family member of a District Board of Director.

## APPENDIX C

### RAISIN CITY WATER DISTRICT COMMENTS

1. The District anticipates providing direct services, including recharge or surface water and other activities, in the near future. Presently, the District is focusing on providing information and advocacy to its landowners, with respect to groundwater regulations and water rights. Within the last several months, the District has begun outreach and information services, such as organizing a SGMA presentation for its landowners and residents. The District is also coordinating with other public agencies to bring surface water for recharge into the District. While one could argue such services are *presently* indirect or intangible services, these intangible services are being provided directly by the District to its growers.

2. There is a presumption under SGMA that Fresno County will take responsibility for areas not within another agency's service area; however, under Water Code Section 10724, Fresno County may also elect not to take that responsibility. Even if the County takes responsibility for all of the white areas, and such areas include the District, the District's landowners, and landowners in the District's Sphere of Influence, will be most effectively represented by an agency that is focused on the specific local needs of the Raisin City area, with greater local control and existing assessments. As a California Water District, RCWD also enjoys several opportunities and benefits under the Water Code, and can effectively provide for the acquisition, planning, construction, improvement, operation and maintenance of the necessary works for the production, storage, transmission, and distribution of surface water for recharge in the Raisin City area. To demonstrate the need for this representation, the District is already receiving requests by landowners in the District Sphere of Influence for assistance with SGMA.

3. Kings River Conservation District (KRCDD) was the lead agency in developing the Master Plan for the project. Raisin City Water District (RCWD) however, is the lead agency in sponsoring the funding, construction and management for the Phase 2 Expansion.

4. In addition to State grant funding, the cost of the Phase 2 Expansion will be paid for by Raisin City Water District cost sharing. A source of funds for the District cost share could include proceeds from the sale of the District Manning Avenue property, which could generate some \$2,000,000.00.

5. Please see the comments under #2 above. There is no guarantee that Fresno County will accept responsibility for unrepresented areas under SGMA. But even if it does, RCWD provides more focused representation of its landowners within a smaller area, and has the ability as a California water agency to use its existing assessments and other

assets to bring targeted projects into the Raisin City area. Landowners in the District Sphere of Influence would be best served under SGMA by the District. To demonstrate the need for this representation, the District is already receiving requests by landowners in the District Sphere of Influence for assistance with SGMA.

6. The District's actual primary interest is to create infrastructure to eliminate the area's groundwater overdraft which in turn will assist landowners so that they can continue successful farming operations under SGMA.

7. The District will not only advocate on behalf of its landowner's water rights under SGMA, but also work to develop infrastructure through which the area can achieve groundwater sustainability.

8. Please see the comments under #1 above.

9. Funding for construction of future infrastructure will not only come from grants but also from the sale of District property, which could generate approximately \$2,000,000.00, and also landowner assessments, which as the District has pointed out may need to be increased in the future.

10. As was pointed out in #9, sources of funding for the McMullin Project include proceeds from the sale of District property and increased landowner assessments.

11. It should be noted that the District has already begun discussions with neighboring water agencies about jointly developing ground recharge facilities and the purchase of excess surface water for District recharge.

12. The discussion about the District's employment of a District Director's spouse requires much clarification. As soon as the District learned of this potential conflict of interest it began its own investigation. The Director left the Board in 2013, while the Secretary continued to work for the District until April of 2015. It is important to report that since the potential conflict of interest was discovered, several members of the Board of Directors have changed, and the old District Secretary has resigned. Moreover, the Board retained new District Counsel, and hired a new Administrator. The District has also become much more transparent to the landowners and residents of the District. If the LAFCo seeks additional information regarding this issue, you may contact the District's attorney, John Kinsey, as the matter is still under internal investigation.

On a related matter, there is very little discussion in the MSR about the extensive and ongoing efforts by the District to increase its transparency. These issues were discussed in the monthly updates Mr. Heintz provided to the LAFCo.

13. This statement is inaccurate. The District is already participating with other water entities in shared facilities as the McMullin Recharge Project continues to be developed.



The District has recently been approached by a neighboring water district to share facilities for a joint recharge project. The District believes that there will be numerous opportunities with neighboring agencies for joint projects. The 80 acre Manning Avenue property is no longer viable for recharge and will be sold so that the proceeds can be used to fund other projects.

14. While the District review of its Assessment lien records and past lien practices has not been completed, it should be reported that a preliminary investigation shows that no Assessment liens have been filed in the District since 2000. Significantly, recorded document records for the District going back to 1986 that were provided by LAFCo in June reflect more liens being released than liens being filed. The District will continue its review, but it does appear that any sort of abusive lien policy exists.

## **APPENDIX D**

### **RAISIN CITY WATER DISTRICT PROGRESS REPORTS - JUNE 30, 2015 AND JULY 31, 2015**

**RAISIN CITY WATER DISTRICT**  
**1100 West Shaw Avenue, Suite 148**  
**Fresno, California 93711**  
**559-229-4740**

June 30, 2015

David E. Fey, AICP  
Executive Officer  
Fresno LAFCo  
2607 Fresno Street, Ste B  
Fresno, California 93721

David,

I am writing to provide the Fresno County Local Agency Formation Commission (the "LAFCo") an update of the activities of the Raisin City Water District (the "District") over the past several weeks. Since the June 3, 2015, LAFCo hearing, there has been a great deal of activity in the District.

District activities and accomplishments include the following:

- ***Improving District Administration.*** The District is in the process of establishing a more professional structure for the administration of the District. This process began before the Commission hearing, and I was specifically engaged by the District to organize and coordinate the District's administrative activities. My duties include financial reporting, organizing the District's records, and assisting the Board of Directors to comply with various public agency regulations, while at the same time supporting their work to comply with the District's mandate.
- ***Relocation of District Offices.*** The District has moved the District Office to a new publicly accessible location, located at 1100 West Shaw Avenue, Fresno, California 93711. This location is open during regular business hours, and provides an access point for the District on a full-time basis.
- ***Relocation of District Board Meetings.*** The District recently moved the location of Board of Directors meetings to a more public setting. The Board of Directors is now holding its meetings at the Raisin City Elementary School, which is within the District boundaries, and is conveniently accessible to the public.

- **Bylaw Amendments.** The District is in the process of amending its Bylaws to provide for regular Board of Directors meetings on the second Tuesday of each month.
- **Public Outreach and Education.** At the last Board meeting, members of the public addressed the Board during the public comment period. Based on comments made by the public, it became apparent to the Board that many members of public do not have a full understanding of what the District does, or why the District was formed. The District is in the process of preparing a hand out for the public that will provide more information about the purpose of the District. The District has also been in contact with some of the individuals who spoke at the June 3, 2015, LAFCo meeting.
- **District Elections.** The District's biennial elections will be held this fall. The Board decided to delay the election date to October 27, 2015, to provide more time for public notice and participation in the election. It should be noted that the procedures being utilized by the District far exceed those required by the Uniform District Election Law, including the (i) mailing of notice to all landowners within the District, and (ii) the publication and mailing of notice in both English and Spanish.
- **Outreach Regarding SGMA.** The District is performing outreach activities with landowners within the District regarding the Sustainable Groundwater Management Act ("SGMA"). Among other things, the District has scheduled a District landowner meeting in August where information regarding SGMA, and the District's plans and opportunities for compliance, will be discussed.
- **Pursuit of Funding for the Groundwater Recharge Projects.** The District continues to pursue funding for the Phase 2 Expansion of the McMullin On-Farm Flood Water Recapture Project, a District sponsored and District located groundwater recharge project.
- **Investigate District Property Lien Policy.** The District is planning to review prior District policy for the filing of liens on District property that had unpaid assessments. This review will also investigate whether liens were properly released after the unpaid assessment was subsequently paid.
- **Interaction with Other Agencies.** The District is participating with the Kings River Conservation District ("KRCD") in the Lower Kings Groundwater Basin Group to coordinate the implementation of the Sustainable Groundwater Management Act. KRCD staff will be making a presentation at the District SGMA landowner meeting. The District is also planning to join the Kings Basin Water Authority. This agency is working to prepare an Integrated Regional Water Management plan to protect and improve the water resources of the region.

If you have any questions about the information that I have provided please do not hesitate to contact me.

Sincerely,

Raisin City Water District

A handwritten signature in black ink, appearing to read 'S. Heintz', written over a horizontal line.

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Stephen Heintz,  
Secretary

SCH;s

cc: Gere Gunlund  
John Kinsey



**RAISIN CITY WATER DISTRICT**  
**1100 West Shaw Avenue, Suite 148**  
**Fresno, California 93711**  
**559-229-4740**

July 31, 2015

David E. Fey, AICP  
Executive Officer  
Fresno LAFCo  
2607 Fresno Street, Ste B  
Fresno, California 93721

David,

I am writing to provide the Fresno County Local Agency Formation Commission (the "LAFCo") an update of the activities of the Raisin City Water District (the "District") since our last update of June 30, 2015.

District activities and accomplishments include the following:

- ***LAFCo MSR Information Update.*** The District has completed the preparation of revised and updated information for the LAFCo MSR Questionnaire. This updated information is being submitted to your office under separate cover.
- ***Amendment of District Bylaws.*** The Board of Directors has reviewed the first draft of proposed amended District Bylaws. Final corrections are being made and the revised Bylaws will be considered for adoption at the Board's August 11, 2015, meeting.
- ***Public Outreach and Education.*** Because some members of the Raisin City community do not seem to understand what the District does, we have prepared a one page hand-out that provides information about the District and what its purpose is. The hand-out also explains that the District does not provide public services and goes on to provide information about how to contact Fresno County agencies who do provide public services in the Raisin City area. The hand-out is printed in English on one side and Spanish on the other side and has been mailed to everyone on the District interested parties list and will be handed out to members of the public at District Board of Directors meetings.

- ***District Board Meetings.*** There has been a question raised by members of the community about the Board of Directors holding their Meetings at 3:00 PM in the afternoon instead of in the evening. The District conducted an informal survey of meeting times for Water Districts in our area and also for various Fresno County agencies. Without exception all of these Boards and Agencies meet during the day, not in the evening. It is also more difficult to schedule public meetings at the Raisin City Elementary School in the evening because of the need to change employee staffing schedules. With all due respect to the community interest, and in view of the fact that we are not actually providing services to the general public, the Board has decided that it will continue to hold Board Meetings at the time of 3:00 PM.
- ***District Elections.*** The District completed the mailing of the Notice of Election, in both English and Spanish, to each voter in the District. The Notice was also published, in both English and Spanish, in the local newspaper. After discovering that the Fresno County website for landowner elected special districts contained incorrect information about the Raisin City Water District, we contacted the County and provided them with current information so that they could update their website.
- ***Outreach Regarding SGMA.*** The District hosted landowner SGMA outreach meeting will be held at the Raisin City Elementary School on August 5, 2015. Staff from the Kings River Conservation District will be making a presentation and Spanish translation services will be offered for non-English speakers.
- ***District Assessments.*** The District is currently reviewing how it assesses District property. In view of the administrative cost to bill and collect assessments, the District is considering a policy to waive assessment charges for parcels whose assessment charge falls below a certain level, such as \$10.00.
- ***District Sphere of Influence.*** The District is investigating expanding its service area into the District sphere of influence. Landowners in the sphere of influence are not being represented in the process to implement SGMA and there may be additional opportunities in this area for capturing flood water for groundwater recharge.
- ***Interaction with Other Agencies.*** The District continues its active participation in the Lower Kings Groundwater Basin Group working on the implementation of SGMA. The District has also submitted its application to become a member of the Kings Basin Water Authority, a group of 60 public and private organizations dedicated to the preservation and improvement of regional water resources.



If you have any questions about the information that I have provided please do not hesitate to contact me.

Sincerely,

Raisin City Water District

A handwritten signature in black ink, appearing to read 'S. Heintz', written over a horizontal line.

Stephen Heintz,  
Secretary

SCH;s

cc: Gere Gunlund  
John Kinsey

**RAISIN CITY WATER DISTRICT**  
**1100 West Shaw Avenue, Suite 148**  
**Fresno, California 93711**  
**559-229-4740**

**About Raisin City Water District**

Raisin City Water District was formed in 1962 for the purpose of providing irrigation water to lands within its boundaries. The District's principal act is California Water Code section 34000-38500 which enables the formation of Water Districts to provide water service.

The District owns no public facilities and does not provide any services to the general public.

All District monies and resources must be used for the District purpose – providing and sustaining irrigation water within the boundaries of the District. It would be unlawful for the District to use its resources to provide any other kind of public service.

Fresno County Service Area No. 43, the Raisin City Park and Lighting District, is a County Agency that provides municipal services to the Raisin City area. You can get more information about the Raisin City Park and Lighting District by contacting the Fresno County Department of Public Works at 559-600-4078.

Other public and municipal services in the Raisin City area are provided directly by the County of Fresno. You may contact the Public Works and Planning Department by calling 559-600-4078

The Raisin City area is part of Fresno County Supervisorial District 4. The elected County Supervisor for District 4 is Buddy Mendes. You may contact Supervisor Mendes by calling 559-600-4000.

**RAISIN CITY WATER DISTRICT  
1100 West Shaw Avenue, Suite 148  
Fresno, California 93711  
559-229-4740**

**Información sobre el Distrito de Agua de Raisin City**

El Distrito de Agua de Raisin City se formó en 1962 con el propósito de proporcionar agua de riego a las tierras dentro de sus límites. La ley principal que gobierna el Distrito es el Código de Agua del Estado de California (California Water Code), sección 34000-38500, que permite la formación de distritos de agua para proporcionar servicios de agua.

El Distrito no es dueño de ninguna propiedad pública, ni proporciona ningún tipo de servicio al público en general.

Todos los recursos del Distrito tienen que ser utilizados para el propósito del Distrito: proporcionar y sostener agua de riego dentro de los límites del Distrito. Sería ilegal si el Distrito utilizara sus recursos para proporcionar cualquier otro tipo de servicio.

Área de Servicio No. 43 del Condado de Fresno, el Distrito de Luz y de Parques de Raisin City, es una Agencia del Condado que proporciona servicios municipales a la zona de Raisin City. Usted puede hallar más información sobre el Distrito de Luz y de Parques de Raisin City si llama al Departamento de Obras Públicas del Condado de Fresno, en 559-600-4078.

Otros servicios públicos y municipales en la zona de Raisin City son proporcionados directamente por el Condado de Fresno. Usted puede comunicarse con el Departamento de Obras Públicas y Planificación del Condado al llamar 559-600-4078.

La zona de Raisin City es parte de Distrito 4 de los Supervisores del Condado de Fresno. El Supervisor del Condado elegido por Distrito 4 es Buddy Mendes. Usted puede comunicarse con el Supervisor Mendes al llamar 559-600-4000.