



**BEAUMONT CHERRY VALLEY WATER DISTRICT
AGENDA
REGULAR MEETING OF THE FINANCE & AUDIT COMMITTEE
Monday, February 4, 2008 at 2:00PM
815 E. 12th Street
Beaumont, CA 92223**

Assistance for the Disabled: If you are disabled in any way and need accommodation to participate in the meeting, please call Blanca Marin Administrative Assistant, at (951) 845-9581 Ext. 23 for assistance so the necessary arrangements can be made.

1. Call to Order
2. Adoption of the Agenda
3. Public Input

PUBLIC COMMENT: Anyone wishing to address the Board of Directors on any matter not on the agenda of this meeting may do so now. Anyone wishing to speak on an item on the agenda may do so at the time the Board considers that item. All persons wishing to speak must fill out a "Request to Speak" form and give it to the Secretary at the beginning of the meeting. The forms are available on the table at the back of the room. There is a three (3) minute limit on public comments. There will be no sharing or passing of time to another person, and do not repeat what was said by a previous speaker except to note your agreement with that speaker. Thank you for your cooperation.

4. Review of the Minutes of the January 2, 2008 Meeting.

Committee Recommendation: Present to full Board for Information

5. Finance and Audit Committee Report

- a. Review of Miscellaneous Income Report

Committee Recommendation: Present to full Board for approval

- b. Review of Invoices for January 2008

Committee Recommendation: Present to full Board for approval

- c. Review of the January 2008, Financial Statement

Committee Recommendation: Present to full Board for approval

- d. Review of Proposal Received for the 2007 and 2008 Audits

Committee Recommendation: Present to full Board for approval

6. Adjournment

**RECORD OF THE MINUTES OF THE
REGULAR MEETING OF THE FINANCE & AUDIT COMMITTEE
BEAUMONT CHERRY VALLEY WATER DISTRICT
January 2, 2008**

1. Call to Order

Chairman Lash called the meeting to order at 8:00 a.m., 815 E. 12th Street, Beaumont. Those present at this meeting were Committee Members, Vice President Lash and Director Dopp. Also present was the General Manager, C.J. Butcher, Office Manager, Julie Salinas and Staff Member, Mary Martin.

2. Adoption of the Agenda

It was the recommendation of the Committee to adopt the agenda as presented.

3. Public Input

Chairman Lash invited Luwana Ryan to address the Committee on an item not in the agenda. Mrs. Ryan, a rate payer, Cherry Valley, requested the Committee for the District Protocol for the public to view the invoices.

4. Review of the Minutes of the December 4, 2007 Meeting.

Committee Member Dopp requested to correct the invoice number and amount in the first sentence of Item c, from 35629, \$51.07 to 35770, \$2750.00. Mr. Butcher requested to change the wording of Item 6 to read: "Memorandum Regarding Check Register Detail that was enclosed in the Regular Board Meeting Agenda."

It was the recommendation of the Committee to present the minutes with the two changes to the Board for approval.

5. Finance and Audit Committee Report

a. Review of A/R Report

After a short discussion, it was the recommendation of the Committee to send the A/R Report to the full Board for approval.

b. Review of Invoices for December, 2007

Chairman Lash invited Patsy Reeley to address the Committee on this item. Patsy Reeley questioned several invoices. Staff answered all questions satisfactorily. Staff recommended that for future meetings, Mrs. Reeley submit the list of questions in advance to provide staff the opportunity to pull invoices for review.

After a lengthy discussion about a Redwine and Sherrill invoice, it was recommended by the Committee that a policy needs to be created which limits the number of people that contact Legal Counsel on questions that can be answered by the General Manager or staff at the District.

After review of several invoices, it was the recommendation of the Committee to present the December 2007 Invoices to the full Board for approval.

c. Review of the December, 2007 Financial Statement

General Manager, C.J. Butcher indicated that there was an odd amount of \$356.00 under the "Groundwater Purchase" column and that this was due to a payment to Legal Counsel for services provided. Mr. Butcher informed the public and the Committee that Mr. Branchflower, District Accountant Consultant, finished preparing the 2004 and 2005 years and these were ready for the auditors to start on. He also stated that the RFPs will be presented to the full Board at the February 2008 meeting.

It was the recommendation of the Committee to present the December 2007 Financial Statement to the full Board for approval.

6. Adjournment


Chairman Lash adjourned the Finance and Audit Committee meeting at 8:50 a.m.

William Lash, Chairman of the Finance and Audit Committee
of the Beaumont Cherry Valley Water District

ATTEST:

C.J. Butcher, Secretary to the Finance and Audit Committee
of the Beaumont Cherry Valley Water District

MEMORANDUM

DATE: 01/31/2008
TO: FINANCE & AUDIT COMMITTEE
CC: C.J. BUTCHER, GENERAL MANAGER
FROM: JULIE J. SALINAS 
RE: MISCELLANEOUS INCOME REPORT

Attached is the Miscellaneous Income Report. The report was exported from the cash receipting software to Excel in the interest of keeping the agenda size small as the report in its original format was 10 pages total. The report only includes transaction through January 30, 2008.

In the past we have not had the opportunity to review in detail with the Committee the various transactions and codes and I would like to quickly point out that the customer deposits are not considered Domestic Water Sales or even Miscellaneous Income but rather a liability. In accordance with the District's Rules and Regulations Governing Water Services section 6-1 Credit and Billing:

6-1 CREDIT:

6-1.1 RE-ESTABLISHING – an applicant for new or additional service who has previously been a consumer, and during the last 12 months has had its water service discontinued because of non-payment of bills, shall be required to re-establish its credit by making a cash deposit to secure payment of its bills as required by the District, or an amount equal to twice the estimated monthly bill for the service or services desired, which ever may be greater.

A consumer, whose service has been delinquent twice in the preceding year, may be required to re-establish his credit by making a cash deposit to secure payment of its bills as required by the District or an amount equal to twice the estimated monthly bill for service or services desired, which ever may be greater.

6-1.2 REFUND OF DEPOSIT – Any deposit made by an applicant will be refunded, without interest, and less the total of any unpaid bills as follows:

- 1) Upon approval of the General Manager;
- 2) Upon termination of service; or
- 3) Upon completion of one-year's service without delinquency.

Staff has been advised by the Financial Consultant to not include the customer deposits in the operating revenue portion of the Month End Financial Statement.

JJS

01/31/2008

1

Fiscal Year: 2008
Account: CDEP To RENT
Period: 1 To 1

Receipt No.	Date	Batch ID.	Deposit ID.	Fiscal Year	Period	Operator	System	Account No.	Name	Amount Paid	Info
165826	03-Jan-2008	2008006656	649	2008	1	LORI	MS	CDEP	Customer Deposits	58.00	Stokes, Sherene - 080-0069-004
165922	03-Jan-2008	2008006656	651	2008	1	JULIE	MS	RENT	Rental Income	100.00	Wholesale Airtime
166180	04-Jan-2008	2008006656	652	2008	1	NATASHA	MS	INT1	Tract - 5/8" Meter Installation	3,350.00	Lennar Homes - Tract 31462-15
167986	10-Jan-2008	2008010752	665	2008	1	REL	MS	MISC	Miscellaneous Income	0.41	Brandt Hollstein - Postage
168190	10-Jan-2008	2008010752	665	2008	1	REL	MS	MISC	Miscellaneous Income	25.00	Frances Flanders - BBW Recording
168205	11-Jan-2008	2008010752	667	2008	1	REL	MS	CDEP	Customer Deposits	82.08	Andrews, Dave - 064-0120-000
168216	11-Jan-2008	2008010752	667	2008	1	REL	MS	CDEP	Customer Deposits	353.00	Herbert, Paul - 062-2290-002
168452	11-Jan-2008	2008010752	667	2008	1	REL	MS	CRMB	Customer Reimbursement	25.00	Luis Puebla (Fire Hydrant) Rlv Cty
169087	15-Jan-2008	2008010752	670	2008	1	REL	MS	CONS	Construction Meter Rental Deposits	750.00	Prof Construction Services
169190	16-Jan-2008	2008010752	673	2008	1	LORI	MS	INT1	Tract - 5/8" Meter Installation	335.00	KB Homes - Tract 31468-4 (lot 29)
169227	16-Jan-2008	2008010752	673	2008	1	LORI	MS	INT1	Tract - 5/8" Meter Installation	335.00	KB Homes - Tract 31521-2 (lot 90)
169230	16-Jan-2008	2008010752	673	2008	1	LORI	MS	INT1	Tract - 5/8" Meter Installation	670.00	KB Homes - Tract 31521-2 (lot 88-98)
169235	16-Jan-2008	2008010752	673	2008	1	LORI	MS	INT1	Tract - 5/8" Meter Installation	3,015.00	Pardee Homes - Tract 30748-2 (Lots 140-148)
169545	17-Jan-2008	2008010752	674	2008	1	REL	MS	CDEP	Customer Deposits	99.00	Loydette Stong - 047-0480-001
170581	23-Jan-2008	2008010752	681	2008	1	LORI	MS	ENGP	Engineering - Plan Check Deposit	5,000.00	Jack in the Box (89 S. Beaumont Ave)
170971	24-Jan-2008	2008010752	684	2008	1	REL	MS	CDEP	Customer Deposits	81.07	Pablo Johnson - 080-0283-001
170987	24-Jan-2008	2008010752	685	2008	1	LORI	MS	CDEP	Customer Deposits	83.00	Price Roger - 080-0062-001
170988	24-Jan-2008	2008010752	686	2008	1	EILEEN	MS	CDEP	Customer Deposits	113.00	Jacobo, Norma - 085-0366-002
171005	25-Jan-2008	2008010752	688	2008	1	EILEEN	MS	CDEP	Customer Deposits	121.63	Fernandez Sandra - 085-0466-001
171008	25-Jan-2008	2008010752	689	2008	1	LORI	MS	CDEP	Customer Deposits	62.00	Merino, Miriam - 080-0520-002
171019	25-Jan-2008	2008010752	688	2008	1	EILEEN	MS	CDEP	Customer Deposits	82.82	Riley, Amy - 085-0626-002
171026	25-Jan-2008	2008010752	689	2008	1	LORI	MS	CDEP	Customer Deposits	108.00	Esparza, Gabriela - 085-0736-002
171169	25-Jan-2008	2008010752	689	2008	1	LORI	MS	CDEP	Customer Deposits	33.00	Norlin, Richard - 085-0208-001
171203	25-Jan-2008	2008010752	690	2008	1	REL	MS	MISC	Miscellaneous Income	536.93	Refund - Overpayment on Quarterly Taxes (07/05)
171254	28-Jan-2008	2008010752	692	2008	1	REL	MS	CDEP	Customer Deposits	60.00	Torrijos, Robert - 085-0386-001
171567	28-Jan-2008	2008010752	694	2008	1	REL	MS	CDEP	Customer Deposits	64.00	Arellanes, Joann - 080-0007-002
171584	29-Jan-2008	2008010752	695	2008	1	LORI	MS	CONS	Construction Meter Rental Deposits	750.00	CHU Inc.
171593	29-Jan-2008	2008010752	694	2008	1	REL	MS	MISC	Miscellaneous Income	0.41	Eric Dahlstrom - Postage
Total										16,293.35	

Check Register - Detail - Bank



AP5090

Date : Jan 31, 2008

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Time : 10:55 am

Vendor : A&A FENCE To ZETLMAIER

Pay Date : 01-Jan-2008 To 31-Jan-2008

Bank : 1 To 3

Seq : Check No. Status : All

Medium : M=Manual C=Computer E=EFT-PA

Bank Code	Bank Name	Check #	Check Date	Vendor Code	Vendor Name	Status	Batch	Medium	Amount
Invoice #	Account No.	Account Description							
1	GENERAL CHECKING								
35986	03-Jan-2008	ACTIONTRUE	ACTION TRUE VALUE	HARDWARE	Issued	2	C		
33642		1-5-5620-582	MAINTENANCE/REPAIR						12.89
		1-5-5625-582	MAINTENANCE/REPAIR						12.89
		1-5-5200-512	LAB TESTING						6.45
		1-5-5500-563	MISCELLANEOUS OPERATING SUPPLIES						121.12
		Invoice Total :							153.35
		Check # 35986 Total :							153.35
35987	03-Jan-2008	AKLUF1	AKLUF1 & WYSOCKI		Issued	2	C		
		Invoice Description: PROJ. NO. 1							
12/2007		1-5-5820-614	STWMA - PROJECT COMMITTEE NO. 1						1650.00
		Invoice Total :							1650.00
		Check # 35987 Total :							1650.00
35988	03-Jan-2008	ALBERTCHAT	CHATIGNY, ALBERT		Issued	2	C		
122807		1-5-5510-550	BOARD OF DIRECTOR FEES						600.00
		Invoice Total :							600.00
		Check # 35988 Total :							600.00
35989	03-Jan-2008	B ACE HOME	BEAUMONT ACE HOME CENTER		Issued	2	C		
272063		1-5-5500-564	MISCELLANEOUS TOOLS/EQUIPMENT						34.53
		Invoice Total :							34.53
272100		1-5-5300-531	LINE LOCATES						30.45
		Invoice Total :							30.45
272303		1-5-5700-597	MAINT/GENERAL CYN & PONDS						53.86
		Invoice Total :							53.86
		Check # 35989 Total :							118.84
35990	03-Jan-2008	BROOK	BROOK FURNITURE RENTAL		Issued	2	C		
4599264035		2-1-0536-704	CONTRACT						92.71
		Invoice Total :							92.71
		Check # 35990 Total :							92.71
35991	03-Jan-2008	CADETUNIFO	CADET UNIFORM SERVICE		Issued	2	C		
88931		1-5-5500-563	MISCELLANEOUS OPERATING SUPPLIES						6.83
		1-5-5500-555	OFFICE SUPPLIES						68.50
		Invoice Total :							75.33
		Check # 35991 Total :							75.33
35992	03-Jan-2008	CINGULARWI	AT&T MOBILITY		Issued	2	C		
828353237X12162007		1-5-5610-580	UTILITES - TELEPHONE						89.07
		Invoice Total :							89.07
		Check # 35992 Total :							89.07
35993	03-Jan-2008	CONTROLVAL	CONTROL VALVE SYSTEMS INC		Issued	2	C		
1845		1-5-5200-513	MAINTENANCE EQUIPMENT						709.11

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Bank Code	Bank Name	Check #	Check Date	Vendor Code	Vendor Name	Status	Batch	Medium	Amount
Invoice #			Account No.		Account Description				
Invoice Total :									709.11
Check # 35993 Total :									709.11
35994	03-Jan-2008	DESIGNSPAC	DESIGN SPACE MODULAR BUILDINGS INC.	Issued			2	C	
Invoice Description:F00632R									
0668604		2-1-0536-704		CONTRACT					1451.00
Invoice Total :									1451.00
Check # 35994 Total :									1451.00
35995	03-Jan-2008	EDISON	SOUTHERN CALIFORNIA EDISON	Issued			2	C	
Invoice Description:2-29-011-0410									
0410/1207		1-5-5200-515		UTILITIES - ELECTRIC					27.97
Invoice Total :									27.97
Invoice Description:2-02-838-1192									
1192/1207		1-5-5200-515		UTILITIES - ELECTRIC					53.92
Invoice Total :									53.92
Invoice Description:2-04-017-1993									
1993/1207		1-5-5200-515		UTILITIES - ELECTRIC					66.15
		1-5-5615-515		UTILITIES - ELECTRIC					47.44
Invoice Total :									113.59
Invoice Description:2-29-755-2648									
2648\1207		1-5-5200-515		UTILITIES - ELECTRIC					45.98
Invoice Total :									45.98
Invoice Description:2-02-599-3296									
3296/1207		1-5-5200-515		UTILITIES - ELECTRIC					343.67
Invoice Total :									343.67
Invoice Description:2-28-548-3756									
3756-1207		1-5-5610-515		UTILITIES - ELECTRIC					544.90
Invoice Total :									544.90
Invoice Description:2-04-003-3854									
3854/1207		1-5-5200-515		UTILITIES - ELECTRIC					92.93
Invoice Total :									92.93
Invoice Description:2-19-388-4988									
4988-1207		1-5-5200-515		UTILITIES - ELECTRIC					575.00
Invoice Total :									575.00
Invoice Description:2-13-846-5000									
5000-1207		1-5-5620-515		UTILITIES - ELECTRIC					91.51
Invoice Total :									91.51
Invoice Description:2-24-794-5108									
5108/1207		1-5-5200-515		UTILITIES - ELECTRIC					16.38
Invoice Total :									16.38
Invoice Description:2-24-933-5947									
5947/1207		1-5-5200-515		UTILITIES - ELECTRIC					53.37
Invoice Total :									53.37

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Check Register - Detail - Bank



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Date : Jan 31, 2008

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Vendor : A&A FENCE To ZETLMAIER

Pay Date : 01-Jan-2008 To 31-Jan-2008

Bank : 1 To 3

Seq : Check No. Status : All

Medium : M=Manual C=Computer E=EFT-PA

Bank Code	Bank Name	Check #	Check Date	Vendor Code	Vendor Name	Status	Batch	Medium	Amount
Invoice #	Account No.	Account Description							
Invoice Description:2-27-452-6094									
6094-1207	1-5-5200-515	UTILITIES - ELECTRIC							14649.36
Invoice Total :									14649.36
Invoice Description:2-13-678-7348									
7348/1207	1-5-5615-515	UTILITIES - ELECTRIC							224.75
Invoice Total :									224.75
Invoice Description:2-13-772-8200									
8200-1207	1-5-5625-515	UTILITIES - ELECTRIC							205.34
Invoice Total :									205.34
Check # 35995 Total :									17038.67
35996	03-Jan-2008	EDISON	SOUTHERN CALIFORNIA EDISON		Issued		2	C	
Invoice Description:2-26-082-9270									
9270-1207	1-5-5200-515	UTILITIES - ELECTRIC							22990.58
Invoice Total :									22990.58
Check # 35996 Total :									22990.58
35997	03-Jan-2008	EMANUELSAL	SALINAS, EMANUEL		Issued		2	C	
Invoice Description:2008 BOOT ALLOWANCE									
920649	1-5-5500-508	UNIFORMS, EMPLOYEE BENEFITS							130.00
Invoice Total :									130.00
Check # 35997 Total :									130.00
35998	03-Jan-2008	EMPIREDISP	EMPIRE DISPOSAL		Issued		2	C	
2494-1207	1-5-5615-582	MAINTENANCE/REPAIR							46.86
Invoice Total :									46.86
Check # 35998 Total :									46.86
35999	03-Jan-2008	ERICDAHLST	DAHLSTROM, ERIC		Issued		2	C	
Invoice Description:2007 BOOT ALLOWANCE									
02224	1-5-5300-508	UNIFORMS, EMPLOYEE BENEFITS							42.92
Invoice Total :									42.92
Check # 35999 Total :									42.92
36000	03-Jan-2008	FARMERBROS	FARMER BROS		Issued		2	C	
2890688	1-5-5500-555	OFFICE SUPPLIES							80.22
Invoice Total :									80.22
Check # 36000 Total :									80.22
36001	03-Jan-2008	GRAINGER	GRAINGER		Issued		2	C	
9522601518	1-5-5500-564	MISCELLANEOUS TOOLS/EQUIPMENT							32.20
Invoice Total :									32.20
Check # 36001 Total :									32.20
36002	03-Jan-2008	INLANDWATE	INLAND WATER WORKS		Issued		2	C	
193255	8 1-1-1310-180	INVENTORY							308.17

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Bank Code	Bank Name	Check #	Check Date	Vendor Code	Vendor Name	Status	Batch	Medium	Amount
Invoice #	Account No.	Account Description							
Invoice Total :									308.17
193256	1-1-1310-180	INVENTORY							693.79
Invoice Total :									693.79
Check # 36002 Total :									1001.96
36003	03-Jan-2008	JACKHENRYA	JACK HENRY AND ASSOCIATES INC	Issued			2	C	
0238802	1-5-5500-556	OFFICE EQUIPMENT/SERVICE AGREEMENTS							457.37
Invoice Total :									457.37
Check # 36003 Total :									457.37
36004	03-Jan-2008	MARTYSMOBI	MARTY'S MOBILE CAR WASH	Issued			2	C	
90166	1-5-5700-596	AUTO/EQUIPMENT OPERATION							168.00
Invoice Total :									168.00
Check # 36004 Total :									168.00
36005	03-Jan-2008	MCCROMETER	MCCROMETER	Issued			2	C	
Invoice Description:Repair Hydrant Meter									
323408 RI	1-1-1113-121	METER AND METER SERVICES							535.00
	1-1-1113-121	METER AND METER SERVICES							41.46
Invoice Total :									576.46
Check # 36005 Total :									576.46
36006	03-Jan-2008	METROCALL	USA MOBILITY WIRELESS INC.	Issued			2	C	
Q0152081L - A	1-5-5610-580	UTILITES - TELEPHONE							116.39
Invoice Total :									116.39
Check # 36006 Total :									116.39
36007	03-Jan-2008	MUNOZJAIME	MUNOZ, JAIME	Issued			2	C	
Invoice Description:2007 BOOT ALLOWANCE									
12/07	1-5-5300-508	UNIFORMS, EMPLOYEE BENEFITS							130.00
Invoice Total :									130.00
Check # 36007 Total :									130.00
36008	03-Jan-2008	NEXTEL	NEXTEL COMMUNICATIONS	Issued			2	C	
572786317-073	1-5-5610-580	UTILITES - TELEPHONE							1875.19
Invoice Total :									1875.19
Check # 36008 Total :									1875.19
36009	03-Jan-2008	PARSONS	PARSONS	Issued			2	C	
07120164	1-5-5820-612	DEVELOPMENT - REIMB. ENGINEERING							13962.50
	1-5-5300-538	INSPECTIONS							48165.72
	2-1-0625-705	ENGINEERING							2676.89
	2-1-0605-705	ENGINEERING							7538.98
	2-1-0527-705	ENGINEERING							7597.08
	2-1-0526-705	ENGINEERING							2405.74
	2-1-0527-705	ENGINEERING							8477.89
9	2-1-0714-705	ENGINEERING							595.00
	2-1-0422-705	ENGINEERING							360.00
	2-1-0626-705	ENGINEERING							12.85

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Bank Code	Bank Name	Check #	Check Date	Vendor Code	Vendor Name	Status	Batch	Medium	Amount
Invoice #	Account No.	Account Description							Amount
	2-1-0526-705	ENGINEERING							2771.00
	2-1-0625-705	ENGINEERING							2095.02
	2-1-0700-705	SRF Loan - Recyled Water System							10272.74
	2-1-0605-705	ENGINEERING							9794.12
	2-1-0605-705	ENGINEERING							2482.86
	2-1-0625-705	ENGINEERING							6473.95
	2-1-0302-705	ENGINEERING							8.52
	1-5-5820-612	DEVELOPMENT - REIMB. ENGINEERING							1886.53
								Invoice Total :	127577.39
								Check # 36009 Total :	127577.39
36010	03-Jan-2008	PATRICKSEP	PATRICK SEPTIC TANK SERVICE INC.	Issued			2	C	
Invoice Description:9781 AVE MIRAVILLA									
11148	1-5-5630-582	MAINTENANCE/REPAIR							300.00
								Invoice Total :	300.00
								Check # 36010 Total :	300.00
36011	03-Jan-2008	PRESSETER	PRESS ENTERPRISE	Issued			2	C	
3727559	1-5-5700-601	RECHARGE FACILITY MAINTENANCE							106.60
								Invoice Total :	106.60
								Check # 36011 Total :	106.60
36012	03-Jan-2008	RAINFORREN	RAIN FOR RENT	Issued			2	C	
036018110	2-1-0624-703	MATERIAL							3210.90
								Invoice Total :	3210.90
								Check # 36012 Total :	3210.90
36013	03-Jan-2008	RAYMARTINE	RAY MARTINEZ & ASSOCIATES ARCHITECTS	Issued			2	C	
Invoice Description:ADDENDUM 2 - RETAINER									
ADDENDUM2 12-21-0	2-1-0536-704	CONTRACT							5000.00
								Invoice Total :	5000.00
								Check # 36013 Total :	5000.00
36015	03-Jan-2008	RIOSTONE	RIO STONE BUILDING MATERIALS	Issued			2	C	
Invoice Description:KICKER FH CALVARY CHURCH									
9695	1-1-1113-123	NEW SERVICE INSTALLATIONS							177.79
								Invoice Total :	177.79
Invoice Description:CALVERY CHURCH 8" FS									
9699	1-1-1113-123	NEW SERVICE INSTALLATIONS							177.79
								Invoice Total :	177.79
								Check # 36015 Total :	355.58
36016	03-Jan-2008	SCHLANGEJA	SCHLANGE, J. ANDREW	Issued			2	C	
Invoice Description:MONTH OF DEC 2007									
12/07	1-5-5820-614	STWMA - PROJECT COMMITTEE NO. 1							1950.00
								Invoice Total :	1950.00
								Check # 36016 Total :	1950.00

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Bank Code	Bank Name	Check #	Check Date	Vendor Code	Vendor Name	Status	Batch	Medium	Amount
Invoice #	Account No.	Account Description							
36017	03-Jan-2008	STAPLES	STAPLES BUSINESS ADVANTAGE	Issued	2	C			
8008482417	1-5-5500-555	OFFICE SUPPLIES							117.09
		Invoice Total :							117.09
		Check # 36017 Total :							117.09
36018	03-Jan-2008	TOMLARA	TOM LARA	Issued	2	C			
		Invoice Description:laborer II							
1639	2-1-0003-701	ODA outside labor							3645.00
		Invoice Total :							3645.00
		Invoice Description:RECHARGE FACILITY							
1640	2-1-0003-702	ODA - EQUIP							1740.00
		Invoice Total :							1740.00
		Invoice Description:SPILLWAY							
1641	2-1-0003-701	ODA outside labor							3970.00
		Invoice Total :							3970.00
		Invoice Description:SPILLWAY LABOR							
1642	2-1-0003-701	ODA outside labor							5135.00
		Invoice Total :							5135.00
		Invoice Description:DISTRICT YARDS							
1643	1-5-5700-598	LANDSCAPE MAINTENANCE							2950.00
		Invoice Total :							2950.00
		Invoice Description:SPILLWAY EQUIP							
1644	2-1-0003-702	ODA - EQUIP							2610.00
		Invoice Total :							2610.00
		Invoice Description:REC FAC LABOR							
1645	2-1-0003-701	ODA outside labor							3060.00
		Invoice Total :							3060.00
		Invoice Description:PLANTS							
1646	2-1-0003-703	ODA - material							1024.70
		Invoice Total :							1024.70
		Check # 36018 Total :							24134.70
36019	03-Jan-2008	TRAFFICSPE	TRAFFIC SPECIALTIES INC	Issued	2	C			
906448	2-1-0507-702	EQUIPMENT							141.00
		Invoice Total :							141.00
906449	2-1-0522-702	EQUIPMENT							301.50
		Invoice Total :							301.50
906450	2-1-0534-702	EQUIPMENT							235.75
		Invoice Total :							235.75
906451	2-1-0606-703	MATERIAL							142.20
		Invoice Total :							142.20
906455	2-1-0512-702	EQUIPMENT							165.50
		Invoice Total :							165.50
906456	2-1-0617-702	EQUIPMENT							122.00

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Invoice #		Account No.		Account Description					
Invoice Total :									122.00
906457		2-1-0617-702		EQUIPMENT					953.60
Invoice Total :									953.60
Check # 36019 Total :									2061.55
36020	03-Jan-2008	TRENCHSHOR	TRENCH SHORING		Issued		2	C	
Invoice Description:CREDIT									
386368C		1-5-5300-530		MAINTENANCE PIPELINE/FIRE HYDRANT					-64.92
Invoice Total :									-64.92
Invoice Description:2 - 8 X 12 PLATES FOR REPAIR ON CHERRY AND INTERNATIONAL PARKWAY									
392989		1-5-5300-530		MAINTENANCE PIPELINE/FIRE HYDRANT					100.00
		1-5-5300-530		MAINTENANCE PIPELINE/FIRE HYDRANT					60.25
		1-5-5300-530		MAINTENANCE PIPELINE/FIRE HYDRANT					60.00
		1-5-5300-530		MAINTENANCE PIPELINE/FIRE HYDRANT					75.00
		1-5-5300-530		MAINTENANCE PIPELINE/FIRE HYDRANT					4.67
Invoice Total :									299.92
Check # 36020 Total :									235.00
36021	03-Jan-2008	VADIM	VADIM		Issued		2	C	
I-VU00022		1-5-5500-556		OFFICE EQUIPMENT/SERVICE AGREEMENTS					22517.20
Invoice Total :									22517.20
Check # 36021 Total :									22517.20
36022	03-Jan-2008	VERIZON	VERIZON		Issued		2	C	
5023-1207		1-5-5610-580		UTILITES - TELEPHONE					68.06
Invoice Total :									68.06
5895-1207		1-5-5610-580		UTILITES - TELEPHONE					483.28
Invoice Total :									483.28
8254-1207		1-5-5610-580		UTILITES - TELEPHONE					142.05
Invoice Total :									142.05
Check # 36022 Total :									693.39
36023	03-Jan-2008	WASTEMANAG	WASTE MANAGEMENT		Issued		2	C	
0136971-2371-2		1-5-5610-581		UTILITIES - SANITATION					33.01
Invoice Total :									33.01
Check # 36023 Total :									33.01
36024	03-Jan-2008	WILDERMUTH	WILDERMUTH ENVIRONMENTAL INC		Issued		2	C	
Invoice Description:NITROGEN IMPACT									
2007764		2-1-0623-704		CONTRACT					4181.93
Invoice Total :									4181.93
Invoice Description:SGPWA RECHARGE RESOLUTION									
2007765		2-1-0708-703		MATERIAL					2504.44
Invoice Total :									2504.44
Invoice Description:GROUNDWATER REHCARFE REUSE PROJ									
2007773		1-5-5820-614		STWMA - PROJECT COMMITTEE NO. 1					9571.55

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Invoice #	Account No.	Account Description							
Invoice Description: EDGAR CANY WELL FIELD DESIGN									
2007774	1-5-5820-614	STWMA - PROJECT COMMITTEE NO. 1							1802.50
Invoice Total :									1802.50
Invoice Description: BENEFIT RELATED MONITORING									
2007775	1-5-5820-614	STWMA - PROJECT COMMITTEE NO. 1							12304.43
Invoice Total :									12304.43
Check # 36024 Total :									30364.85
36025	03-Jan-2008	WILLAS	LASH, WILLIAM		Issued		2	C	
122807		1-5-5510-550	BOARD OF DIRECTOR FEES						600.00
Invoice Total :									600.00
Check # 36025 Total :									600.00
36026	03-Jan-2008	YANKEESELF	YANKEE SELF STORAGE		Issued		2	C	
327		1-5-5500-557	OFFICE MAINTENANCE						652.00
Invoice Total :									652.00
Check # 36026 Total :									652.00
36027	03-Jan-2008	YVWD	YUCAIPA VALLEY WATER DISTRICT		Issued		2	C	
Invoice Description: FY2007/2008 BUDGET BRINELINE PROJ.									
A-6725		1-5-5820-614	STWMA - PROJECT COMMITTEE NO. 1						35000.00
Invoice Total :									35000.00
Check # 36027 Total :									35000.00
36028	03-Jan-2008	DHS-OCF	DEPT OF PUBLIC HEALTH MS #7417		Issued		3	C	
Invoice Description: GRADE T1 CERTIFICATION RENEWAL									
01/08		1-5-5500-519	EDUCATION EXPENSES						135.25
Invoice Total :									135.25
Check # 36028 Total :									135.25
36029	10-Jan-2008	ACTIONTRUE	ACTION TRUE VALUE HARDWARE		Issued		12	C	
33675		1-5-5500-564	MISCELLANEOUS TOOLS/EQUIPMENT						23.69
		1-5-5500-563	MISCELLANEOUS OPERATING SUPPLIES						67.87
		1-5-5200-513	MAINTENANCE EQUIPMENT						3.22
		1-5-5620-582	MAINTENANCE/REPAIR						28.20
		1-5-5625-582	MAINTENANCE/REPAIR						28.20
Invoice Total :									151.18
33684		1-5-5500-564	MISCELLANEOUS TOOLS/EQUIPMENT						23.69
		1-5-5500-563	MISCELLANEOUS OPERATING SUPPLIES						150.94
Invoice Total :									174.63
Check # 36029 Total :									325.81
36030	10-Jan-2008	ALLPURPOSE	ALL PURPOSE RENTALS		Issued		12	C	
5056		1-5-5500-564	MISCELLANEOUS TOOLS/EQUIPMENT						72.60
Invoice Total :									72.60

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Invoice #	Account No.	Account Description							
Check # 36030 Total :									72.60
36031	10-Jan-2008	B ACE HOME	BEAUMONT ACE HOME CENTER	Issued	12	C			
266808	1-5-5500-563	MISCELLANEOUS OPERATING SUPPLIES							25.40
Invoice Total :									25.40
268368	1-5-5500-563	MISCELLANEOUS OPERATING SUPPLIES							38.39
Invoice Total :									38.39
268398	1-5-5500-563	MISCELLANEOUS OPERATING SUPPLIES							15.90
Invoice Total :									15.90
269084	1-5-5500-564	MISCELLANEOUS TOOLS/EQUIPMENT							28.00
	1-5-5500-563	MISCELLANEOUS OPERATING SUPPLIES							9.13
Invoice Total :									37.13
272378	1-5-5500-563	MISCELLANEOUS OPERATING SUPPLIES							40.89
Invoice Total :									40.89
272417	1-5-5500-563	MISCELLANEOUS OPERATING SUPPLIES							8.61
Invoice Total :									8.61
Invoice Description:office keys									
272539	1-5-5500-555	OFFICE SUPPLIES							4.29
Invoice Total :									4.29
272542	1-1-1113-123	NEW SERVICE INSTALLATIONS							7.08
Invoice Total :									7.08
272548	1-5-5500-563	MISCELLANEOUS OPERATING SUPPLIES							19.37
Invoice Total :									19.37
Invoice Description:unit 8 maint									
272607	1-5-5500-563	MISCELLANEOUS OPERATING SUPPLIES							10.11
Invoice Total :									10.11
272614	1-5-5500-564	MISCELLANEOUS TOOLS/EQUIPMENT							15.07
Invoice Total :									15.07
Invoice Description:unit 6 tools									
272639	1-5-5500-564	MISCELLANEOUS TOOLS/EQUIPMENT							16.15
Invoice Total :									16.15
272670	1-5-5500-555	OFFICE SUPPLIES							21.54
	1-5-5200-513	MAINTENANCE EQUIPMENT							20.98
Invoice Total :									42.52
272800	1-5-5500-555	OFFICE SUPPLIES							10.76
Invoice Total :									10.76
Check # 36031 Total :									291.67
36032	10-Jan-2008	B ACE HOME	BEAUMONT ACE HOME CENTER	Issued	12	C			
272831	1-5-5200-513	MAINTENANCE EQUIPMENT							11.30
	1-5-5500-563	MISCELLANEOUS OPERATING SUPPLIES							14.81
Invoice Total :									26.11
Check # 36032 Total :									26.11
36033	10-Jan-2008	B76	BEAUMONT 76	Issued	12	C			

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Invoice #	Account No.	Account Description							
Invoice Description: 12/16-12/31/07									
2272	1-5-5700-589	AUTO/FUEL							1403.50
Invoice Total :									1403.50
Check # 36033 Total :									1403.50
36034	10-Jan-2008	BASICCHEMI	BASIC CHEMICAL SOLUTIONS LLC	Issued			12 C		
SI5402802	1-5-5200-511	TREATMENT & CHEMICALS							621.79
Invoice Total :									621.79
Check # 36034 Total :									621.79
36035	10-Jan-2008	BDLALARMS	BDL ALARMS	Issued			12 C		
109905	1-5-5500-557	OFFICE MAINTENANCE							38.00
Invoice Total :									38.00
Check # 36035 Total :									38.00
36036	10-Jan-2008	BRINKS INC	BRINK'S INC	Issued			12 C		
0653610660	1-5-5500-559	ARMORED CAR							384.67
Invoice Total :									384.67
Check # 36036 Total :									384.67
36037	10-Jan-2008	BROOK	BROOK FURNITURE RENTAL	Issued			12 C		
4585283099	2-1-0536-704	CONTRACT							2263.84
Invoice Total :									2263.84
Check # 36037 Total :									2263.84
36038	10-Jan-2008	BSTATIONER	BEAUMONT STATIONERS	Issued			12 C		
Invoice Description: INSPECTION TRUCK									
19126	1-5-5500-555	OFFICE SUPPLIES							6.88
Invoice Total :									6.88
Check # 36038 Total :									6.88
36039	10-Jan-2008	BTIRE	BEAUMONT TIRE	Issued			12 C		
1876	1-5-5700-593	REPAIR VEHICLES AND TOOLS							340.96
Invoice Total :									340.96
Check # 36039 Total :									340.96
36040	10-Jan-2008	C&BCRUSHIN	C&B CRUSHING INC	Issued			12 C		
Invoice Description: PIPELINE CLEAN UP									
2214	1-5-5300-530	MAINTENANCE PIPELINE/FIRE HYDRANT							150.00
Invoice Total :									150.00
Check # 36040 Total :									150.00
36041	10-Jan-2008	CADETUNIFO	CADET UNIFORM SERVICE	Issued			12 C		
92040	1-5-5500-563	MISCELLANEOUS OPERATING SUPPLIES							6.83
	1-5-5500-555	OFFICE SUPPLIES							68.50
Invoice Total :									75.33
Check # 36041 Total :									75.33

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Invoice #	Account No.	Account Description							
36042	10-Jan-2008	CALTOOL	CALIFORNIA TOOL & WELDING	Issued	12	C			
DC56364	1-5-5500-563	MISCELLANEOUS OPERATING SUPPLIES							46.80
Invoice Total :									46.80
Check # 36042 Total :									46.80
36043	10-Jan-2008	COFRIVASSE	COUNTY OF RIVERSIDE ASSESSOR COUNTY	Issued	12	C			
7142	1-5-5500-555	OFFICE SUPPLIES							9.00
Invoice Total :									9.00
Check # 36043 Total :									9.00
36044	10-Jan-2008	CVAUTO	CHERRY VALLEY AUTOMOTIVE	Issued	12	C			
11652	1-5-5700-593	REPAIR VEHICLES AND TOOLS							100.50
Invoice Total :									100.50
11658	1-5-5700-593	REPAIR VEHICLES AND TOOLS							285.57
Invoice Total :									285.57
Check # 36044 Total :									386.07
36045	10-Jan-2008	DAVID RICH	DAVID RICHARDS ELECTRIC IN	Issued	12	C			
Invoice Description:WELL 16 GENERATOR									
F-500-2070	1-5-5200-513	MAINTENANCE EQUIPMENT							1683.44
Invoice Total :									1683.44
Check # 36045 Total :									1683.44
36046	10-Jan-2008	DAVINCI	DA VINCI PRINTING & BLUEPRINTS	Issued	12	C			
Invoice Description:INSPECTION									
R07-2367	1-5-5500-555	OFFICE SUPPLIES							11.31
Invoice Total :									11.31
Check # 36046 Total :									11.31
36047	10-Jan-2008	EDISON	SOUTHERN CALIFORNIA EDISON	Issued	12	C			
Invoice Description:2-03-395-0783									
0783-0108	1-5-5625-515	UTILITIES - ELECTRIC							109.21
	1-5-5200-515	UTILITIES - ELECTRIC							2082.53
Invoice Total :									2191.74
Invoice Description:2-29-755-2648									
2648-0108	1-5-5200-515	UTILITIES - ELECTRIC							451.48
Invoice Total :									451.48
4889-0108	1-5-5200-515	UTILITIES - ELECTRIC							47998.08
Invoice Total :									47998.08
Check # 36047 Total :									50641.30
36048	10-Jan-2008	GASCO	THE GAS COMPANY	Issued	12	C			
3500/0108	1-5-5200-514	UTILITIES - GAS							9.86
Invoice Total :									9.86
Check # 36048 Total :									9.86
36049	10-Jan-2008	GENESIS	GENESIS CONSTRUCTION	Issued	12	C			

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Invoice #	Account No.	Account Description							
Invoice Description:WELL 29									
07-468-109-5-WELL29	2-1-0605-704	CONTRACT							69651.81
Invoice Total :									69651.81
Check # 36049 Total :									69651.81
36050	10-Jan-2008	GENESIS	GENESIS CONSTRUCTION		Issued		12	C	
Invoice Description:WELL 25									
07-468-109-6-WELL25	2-1-0527-704	CONTRACT							158639.31
Invoice Total :									158639.31
Check # 36050 Total :									158639.31
36051	10-Jan-2008	HACH	HACH COMPANY		Issued		12	C	
5415379	1-5-5500-564	MISCELLANEOUS TOOLS/EQUIPMENT							61.40
	1-5-5500-564	MISCELLANEOUS TOOLS/EQUIPMENT							15.05
	1-5-5500-564	MISCELLANEOUS TOOLS/EQUIPMENT							4.76
Invoice Total :									81.21
Check # 36051 Total :									81.21
36052	10-Jan-2008	HIGHWAYTEC	HIGHWAY TECHNOLOGIES INC		Issued		12	C	
63217850-011	2-1-0606-702	EQUIPMENT							593.55
Invoice Total :									593.55
Check # 36052 Total :									593.55
36053	10-Jan-2008	HOMEDEPOT	HOME DEPOT CREDIT SERVICES		Issued		12	C	
5585052	1-5-5500-563	MISCELLANEOUS OPERATING SUPPLIES							8.56
Invoice Total :									8.56
Check # 36053 Total :									8.56
36054	10-Jan-2008	HUDECS	HUDECS COMPUTER CONSULTING		Issued		12	C	
17507	1-5-5500-556	OFFICE EQUIPMENT/SERVICE AGREEMENTS							1666.76
Invoice Total :									1666.76
Check # 36054 Total :									1666.76
36055	10-Jan-2008	INLANDWATE	INLAND WATER WORKS		Issued		12	C	
193429	1-5-5500-564	MISCELLANEOUS TOOLS/EQUIPMENT							445.95
	1-5-5500-564	MISCELLANEOUS TOOLS/EQUIPMENT							34.56
Invoice Total :									480.51
193449	1-1-1310-180	INVENTORY							37.00
	1-1-1310-180	INVENTORY							120.00
	1-1-1310-180	INVENTORY							1445.00
	1-1-1310-180	INVENTORY							124.16
Invoice Total :									1726.16
193450	1-1-1310-180	INVENTORY							245.00
	1-1-1310-180	INVENTORY							18.99
Invoice Total :									263.99
Check # 36055 Total :									2438.62
36056	10-Jan-2008	JASONCRAGH	CRAGHEAD, JASON		Issued		12	C	

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Invoice #	Account No.	Account Description							
Invoice Description: 2008 BOOT ALLOWANCE									
0637992346971617	1-5-5300-508	UNIFORMS, EMPLOYEE BENEFITS							80.99
Invoice Total :									80.99
Check # 36056 Total :									80.99
36057	10-Jan-2008	JMCAPELLIN	J-CAP MATERIALS INC.		Issued		12	C	
27106		1-5-5300-530	MAINTENANCE PIPELINE/FIRE HYDRANT						187.50
		2-1-0625-703	MATERIAL						62.50
Invoice Total :									250.00
Invoice Description: 3900 ZONE TANK									
27117		2-1-0625-703	MATERIAL						62.50
Invoice Total :									62.50
Check # 36057 Total :									312.50
36058	10-Jan-2008	MARIN, BLA	MARIN, BLANCA		Issued		12	C	
Invoice Description: MILEAGE									
11/07-01/08		1-5-5200-518	SEMINAR & TRAVEL EXPENSES						19.13
Invoice Total :									19.13
Check # 36058 Total :									19.13
36059	10-Jan-2008	MARTYSMOBI	MARTY'S MOBILE CAR WASH		Issued		12	C	
90172		1-5-5700-596	AUTO/EQUIPMENT OPERATION						24.00
Invoice Total :									24.00
Check # 36059 Total :									24.00
36060	10-Jan-2008	MISSIONOAK	MISSION OAKS NATIONAL BANK		Issued		12	C	
Invoice Description: 01002948 RETAINAGE									
07-468-109-5-WELL 2		2-1-0605-704	CONTRACT						7739.09
Invoice Total :									7739.09
Check # 36060 Total :									7739.09
36061	10-Jan-2008	MISSIONOAK	MISSION OAKS NATIONAL BANK		Issued		12	C	
Invoice Description: 01002947 RETAINAGE									
07-468-109-6-WELL 25		2-1-0527-704	CONTRACT						17626.59
Invoice Total :									17626.59
Check # 36061 Total :									17626.59
36062	10-Jan-2008	MUNOZJAIME	MUNOZ, JAIME		Issued		12	C	
Invoice Description: LAS VEGAS									
12-07		1-5-5300-518	SEMINAR & TRAVEL EXPENSES						336.45
Invoice Total :									336.45
Check # 36062 Total :									336.45
36063	10-Jan-2008	NAPAAUTOPA	NAPA AUTO PARTS		Issued		12	C	
547527		1-5-5200-513	MAINTENANCE EQUIPMENT						20.45
Invoice Total :									20.45

Medium : M=Manual C=Computer E=EFT-PA

Bank Code	Bank Name	Check #	Check Date	Vendor Code	Vendor Name	Status	Batch	Medium	Amount
Invoice #			Account No.		Account Description				
Check # 36063 Total :									20.45
36064	10-Jan-2008	NINOS	NINO'S			Issued	12	C	
1207		1-5-5700-589		AUTO/FUEL					4643.59
Invoice Total :									4643.59
Check # 36064 Total :									4643.59
36065	10-Jan-2008	OCBREPROGR	OCB REPROGRAPHICS			Issued	12	C	
5040250		1-5-5500-555		OFFICE SUPPLIES					218.73
Invoice Total :									218.73
5050339		1-5-5500-555		OFFICE SUPPLIES					57.11
Invoice Total :									57.11
Check # 36065 Total :									275.84
36066	10-Jan-2008	PACIFICALA	PACIFIC ALARM			Issued	12	C	
R 73165		1-5-5500-557		OFFICE MAINTENANCE					47.50
Invoice Total :									47.50
Check # 36066 Total :									47.50
36067	10-Jan-2008	PITNEYGLOB	PITTNEY BOWES GLOBAL FINANCIAL SERVIC			Issued	12	C	
1925065-DC07		1-5-5500-556		OFFICE EQUIPMENT/SERVICE AGREEMENTS					4664.50
Invoice Total :									4664.50
Check # 36067 Total :									4664.50
36068	10-Jan-2008	QUALITYCON	QUALITY CONSTRUCTION MANAGEMENT			Issued	12	C	
BCV0018		2-1-0536-704		CONTRACT					348122.51
Invoice Total :									348122.51
Check # 36068 Total :									348122.51
36069	10-Jan-2008	REDWINE	REDWINE AND SHERRILL			Issued	12	C	
1207001		2-1-0003-706		ODA - LEGAL					948.00
		1-5-5810-611		GENERAL LEGAL					308.00
		2-1-0617-706		LEGAL					594.00
		1-5-5810-611		GENERAL LEGAL					7383.50
		1-5-5810-611		GENERAL LEGAL					1254.00
		1-5-5810-611		GENERAL LEGAL					110.00
		1-5-5810-611		GENERAL LEGAL					44.00
		1-5-5810-611		GENERAL LEGAL					1342.00
		1-5-5200-621		GROUNDWATER PURCHASE (SMWC)					20.50
		1-5-5810-611		GENERAL LEGAL					438.00
		2-1-0003-706		ODA - LEGAL					15.00
		2-1-0617-706		LEGAL					325.00
		1-5-5810-611		GENERAL LEGAL					50.00
Invoice Total :									12832.00
Check # 36069 Total :									12832.00
36070	10-Jan-2008	RFC	RAFTELIS FINANCIAL CONSTULTANTS INC			Issued	12	C	
BCVWD0605-17	19	2-1-0618-705		ENGINEERING					2025.45
Invoice Total :									2025.45

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Vendor : A&A FENCE To ZETLMAIER
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 Bank : 1 To 3

Seq : Check No. Status : All
 Medium : M=Manual C=Computer E=EFT-PA

Bank Code	Bank Name	Check #	Check Date	Vendor Code	Vendor Name	Status	Batch	Medium	Amount
Invoice #	Account No.	Account Description							
Check # 36070 Total :									2025.45
36071	10-Jan-2008	SAFEGUARD	SAFEGUARD	Issued	12	C			
023762537	1-5-5500-555	OFFICE SUPPLIES							506.43
Invoice Total :									506.43
023762541	1-5-5500-555	OFFICE SUPPLIES							339.21
Invoice Total :									339.21
Check # 36071 Total :									845.64
36072	10-Jan-2008	SGPWA	SAN GORGONIO PASS WATER AGENCY	Issued	12	C			
2007-12	1-5-5200-620	State project water purchased							157617.00
Invoice Total :									157617.00
Check # 36072 Total :									157617.00
36073	10-Jan-2008	STAPLES	STAPLES BUSINESS ADVANTAGE	Issued	12	C			
8008530790	1-5-5500-555	OFFICE SUPPLIES							158.55
Invoice Total :									158.55
8008564267	1-5-5500-555	OFFICE SUPPLIES							269.67
Invoice Total :									269.67
Check # 36073 Total :									428.22
36074	10-Jan-2008	STMP000389	CASS CONSTRUCTION	Issued	12	C			
Invoice Description:Refund on account 098-0280-001.									
Invoice Total :									0.00
Check # 36074 Total :									29.50
36075	10-Jan-2008	STMP000390	VCI CONSTRUCTION	Issued	12	C			
Invoice Description:Refund on account 098-2104-004.									
Invoice Total :									0.00
Check # 36075 Total :									605.40
36076	10-Jan-2008	STMP000391	AIM ALL STORAGE c/o TORMEY MICHAEL	Issued	12	C			
Invoice Description:Refund on account 098-1737-014.									
Invoice Total :									0.00
Check # 36076 Total :									96.66
36077	10-Jan-2008	STMP000392	AIM ALL STORAGE c/o TORMEY MICHAEL	Issued	12	C			
Invoice Description:Refund on account 098-9004-001.									
Invoice Total :									0.00
Check # 36077 Total :									771.86
36078	10-Jan-2008	STMP000393	JOHN GOELLNER	Issued	12	C			
Invoice Description:Refund on account 080-0184-001.									
Invoice Total :									0.00
Check # 36078 Total :									50.17

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Bank Code	Bank Name	Check #	Check Date	Vendor Code	Vendor Name	Status	Batch	Medium	Amount
Invoice #	Account No.	Account Description							
36079	10-Jan-2008	STMP000394	LENNAR HOMES	Issued	12	C			
Invoice Description:Refund on account 086-3015-000.									
Invoice Total :									0.00
Check # 36079 Total :									42.01
36080	10-Jan-2008	STMP000395	LENNAR HOMES	Issued	12	C			
Invoice Description:Refund on account 086-3025-000.									
Invoice Total :									0.00
Check # 36080 Total :									89.02
36081	10-Jan-2008	STMP000396	LENNAR HOMES	Issued	12	C			
Invoice Description:Refund on account 086-3030-000.									
Invoice Total :									0.00
Check # 36081 Total :									21.89
36082	10-Jan-2008	TALLEY	TALLEY	Issued	12	C			
Invoice Description:CANYON GATES									
11266	1-5-5700-597	MAINT/GENERAL CYN & PONDS							1042.00
Invoice Total :									1042.00
Check # 36082 Total :									1042.00
36083	10-Jan-2008	TERMINIX	TERMINIX	Issued	12	C			
0001188864	1-5-5610-582	MAINTENANCE/REPAIR							49.00
Invoice Total :									49.00
Check # 36083 Total :									49.00
36084	10-Jan-2008	TOMLARA	TOM LARA	Issued	12	C			
Invoice Description:RECHARGE FACILITY									
1647	2-1-0003-701	ODA outside labor							975.00
Invoice Total :									975.00
Invoice Description:RECHARGE FACILITY									
1648	2-1-0003-701	ODA outside labor							2880.00
Invoice Total :									2880.00
Invoice Description:RECHARGE FACILITY									
1650	2-1-0003-702	ODA - EQUIP							201.00
Invoice Total :									201.00
Invoice Description:RECHARGE FACILITY									
1651	2-1-0003-701	ODA outside labor							4175.00
Invoice Total :									4175.00
Invoice Description:RECHARGE FACILITY									
1652	2-1-0003-702	ODA - EQUIP							1740.00
Invoice Total :									1740.00
Check # 36084 Total :									9971.00
36085	10-Jan-2008	TRAFFICSPE	TRAFFIC SPECIALTIES INC	Issued	12	C			
906348	2-1-0617-702	EQUIPMENT							466.55

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Bank Code	Bank Name	Check #	Check Date	Vendor Code	Vendor Name	Status	Batch	Medium	Amount
Invoice #	Account No.	Account Description							
								Invoice Total :	466.55
906349	2-1-0617-702	EQUIPMENT							90.00
								Invoice Total :	90.00
906350	2-1-0534-702	EQUIPMENT							209.25
								Invoice Total :	209.25
906351	2-1-0606-702	EQUIPMENT							126.00
								Invoice Total :	126.00
906352	2-1-0507-702	EQUIPMENT							157.50
								Invoice Total :	157.50
906353	2-1-0522-702	EQUIPMENT							270.00
								Invoice Total :	270.00
906354	2-1-0512-702	EQUIPMENT							405.00
								Invoice Total :	405.00
906407	2-1-0617-702	EQUIPMENT							451.50
								Invoice Total :	451.50
906408	2-1-0617-702	EQUIPMENT							93.00
								Invoice Total :	93.00
906409	2-1-0534-702	EQUIPMENT							202.50
								Invoice Total :	202.50
906410	2-1-0606-702	EQUIPMENT							130.20
								Invoice Total :	130.20
906411	2-1-0507-702	EQUIPMENT							162.75
								Invoice Total :	162.75
906412	2-1-0522-702	EQUIPMENT							279.00
								Invoice Total :	279.00
906413	2-1-0512-702	EQUIPMENT							418.50
								Invoice Total :	418.50
								Check # 36085 Total :	3461.75
36086	10-Jan-2008	UNDERGROUN UNDERGROUND SERVICE ALERT			Issued		12	C	
1220070044	1-5-5300-531	LINE LOCATES							96.00
								Invoice Total :	96.00
								Check # 36086 Total :	96.00
36087	10-Jan-2008	VERIZON	VERIZON		Issued		12	C	
0159/0108	1-5-5610-580	UTILITES - TELEPHONE							86.89
								Invoice Total :	86.89
4548/0108	1-5-5610-580	UTILITES - TELEPHONE							66.92
								Invoice Total :	66.92
								Check # 36087 Total :	153.81
36088	10-Jan-2008	WASTEMANAG WASTE MANAGEMENT			Issued		12	C	
0142571-2371-2	22 1-5-5610-581	UTILITIES - SANITATION							232.98
								Invoice Total :	232.98

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Bank Code	Bank Name	Check #	Check Date	Vendor Code	Vendor Name	Status	Batch	Medium	Amount
Invoice #	Account No.	Account Description							
Check # 36088 Total :									232.98
36089	10-Jan-2008	WASTEMANAG	WASTE MANAGEMENT	Issued	12	C			
0142572-2371-0	1-5-5610-581	UTILITIES - SANITATION							116.49
Invoice Total :									116.49
Check # 36089 Total :									116.49
36090 10-Jan-2008 ALBERTCHAT CHATIGNY, ALBERT Issued 14 C									
Invoice Description:01/09/08									
011008	1-5-5510-550	BOARD OF DIRECTOR FEES							200.00
Invoice Total :									200.00
Check # 36090 Total :									200.00
36091 10-Jan-2008 BLAIRBALL BALL, BLAIR Issued 14 C									
Invoice Description:01/07 & 01/09									
011008	1-5-5510-550	BOARD OF DIRECTOR FEES							400.00
Invoice Total :									400.00
Check # 36091 Total :									400.00
36092 10-Jan-2008 DOPPMARQUE MARQUEL DOPP Issued 14 C									
Invoice Description:01/02 & 01/09									
011008	1-5-5510-550	BOARD OF DIRECTOR FEES							400.00
Invoice Total :									400.00
Check # 36092 Total :									400.00
36093 10-Jan-2008 STELLAPARK PARKS, STELLA Issued 14 C									
Invoice Description:12/17/07 NC 01/07 & 01/09									
011008	1-5-5510-550	BOARD OF DIRECTOR FEES							400.00
Invoice Total :									400.00
Check # 36093 Total :									400.00
36094 10-Jan-2008 WILLLAS LASH, WILLIAM Issued 14 C									
Invoice Description:01/09/08									
011008	1-5-5510-550	BOARD OF DIRECTOR FEES							200.00
Invoice Total :									200.00
Check # 36094 Total :									200.00
36095 17-Jan-2008 ACPROPANE AC PROPANE Issued 27 C									
Invoice Description:12303 OAK GLEN									
169819	1-5-5615-583	UTILITIES - PROPANE							626.08
Invoice Total :									626.08
Invoice Description:13695 OAK GLEN									
169821	1-5-5620-583	UTILITIES - PROPANE							396.53
Invoice Total :									396.53
Invoice Description:13697 OAK GLEN									
169822	23 1-5-5625-583	UTILITIES - PROPANE							401.24
Invoice Total :									401.24

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Medium : M=Manual C=Computer E=EFT-PA

Bank Code	Bank Name	Check #	Check Date	Vendor Code	Vendor Name	Status	Batch	Medium	Amount
Invoice #				Account No.	Account Description				

Invoice Description:CHLORINE									
SI5405052			1-5-5200-511		TREATMENT & CHEMICALS				1267.92
Invoice Total :									1267.92
Check # 36099 Total :									2710.14

36100	17-Jan-2008	BCVWD	BEAUMONT CHERRY VALLEY WATER DISTRI	Issued		27	C		
Invoice Description:STWMA F. FLANDERS CK7362									
5839		1-5-5820-614	STWMA - PROJECT COMMITTEE NO. 1						25.00
Invoice Total :									25.00
Check # 36100 Total :									25.00

36101	17-Jan-2008	BLAIRBALL	BALL, BLAIR	Issued		27	C		
Invoice Description:11/05-11/14/07									
11/07		1-5-5510-550	BOARD OF DIRECTOR FEES						400.00
Invoice Total :									400.00
Invoice Description:12/07-12/12/07									
12/07		1-5-5510-550	BOARD OF DIRECTOR FEES						400.00
Invoice Total :									400.00
Check # 36101 Total :									800.00

36102	17-Jan-2008	BSTATIONER	BEAUMONT STATIONERS	Issued		27	C		
19151		1-5-5500-555	OFFICE SUPPLIES						6.29
Invoice Total :									6.29
Check # 36102 Total :									6.29

36103	17-Jan-2008	BTIRE	BEAUMONT TIRE	Issued		27	C		
1802		1-5-5700-593	REPAIR VEHICLES AND TOOLS						714.94
Invoice Total :									714.94
Check # 36103 Total :									714.94

36104	17-Jan-2008	CINGULARWI	AT&T MOBILITY	Issued		27	C		
996323167X01112008		1-5-5610-580	UTILITES - TELEPHONE						85.27
Invoice Total :									85.27
Check # 36104 Total :									85.27

36105	17-Jan-2008	CITYOFB	CITY OF BEAUMONT	Issued		27	C		
1701/0108		1-5-5610-581	UTILITIES - SANITATION						47.54
Invoice Total :									47.54
Check # 36105 Total :									47.54

36106	17-Jan-2008	CR&RINCORP	CR&R INC	Issued		27	C		
0040232		1-5-5610-581	UTILITIES - SANITATION						210.62
Invoice Total :									210.62
Check # 36106 Total :									210.62

36107	17-Jan-2008	CUSTOMTROP	CUSTOM TROPHIES	Issued		27	C		
Invoice Description:742 SIGNS REC FAC									

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Bank Code	Bank Name							
Check #	Check Date	Vendor Code	Vendor Name	Status	Batch	Medium		
Invoice #		Account No.	Account Description					Amount
3676		2-1-0003-703	ODA - material					2646.66
						Invoice Total :		2646.66
						Check # 36107 Total :		2646.66
36108	17-Jan-2008	CVAUTO	CHERRY VALLEY AUTOMOTIVE	Issued	27	C		
11112		1-5-5700-593	REPAIR VEHICLES AND TOOLS					29.99
						Invoice Total :		29.99
						Check # 36108 Total :		29.99
36109	17-Jan-2008	DAVIDEVANS	DAVID EVANS & ASSOCIATES INC	Issued	27	C		
Invoice Description: 12/02-12/29/07								
240388		2-1-0710-704	CONTRACT					5070.00
						Invoice Total :		5070.00
						Check # 36109 Total :		5070.00
36110	17-Jan-2008	DESIGNSPAC	DESIGN SPACE MODULAR BUILDINGS INC.	Issued	27	C		
0670234		2-1-0536-704	CONTRACT					1863.00
						Invoice Total :		1863.00
0670354		2-1-0536-704	CONTRACT					1451.00
						Invoice Total :		1451.00
						Check # 36110 Total :		3314.00
36111	17-Jan-2008	ESBABCOCK	ES BABCOCK	Issued	27	C		
AA80563-0034		1-5-5200-512	LAB TESTING					210.00
						Invoice Total :		210.00
AA80844-0034		1-5-5200-512	LAB TESTING					210.00
						Invoice Total :		210.00
						Check # 36111 Total :		420.00
36112	17-Jan-2008	GASSCO	GAS ARC STEEL SUPPLY CO	Issued	27	C		
39244		1-5-5500-563	MISCELLANEOUS OPERATING SUPPLIES					70.32
						Invoice Total :		70.32
39248		1-5-5500-563	MISCELLANEOUS OPERATING SUPPLIES					91.86
						Invoice Total :		91.86
						Check # 36112 Total :		162.18
36113	17-Jan-2008	HIGHWAYTEC	HIGHWAY TECHNOLOGIES INC	Issued	27	C		
56047798-022		2-1-0522-702	EQUIPMENT					365.26
						Invoice Total :		365.26
60433053-017		2-1-0615-703	MATERIAL					156.17
						Invoice Total :		156.17
						Check # 36113 Total :		521.43
36114	17-Jan-2008	HOMERSJANI	HOMER'S JANITORIAL SERVICE	Issued	27	C		
3521	26	1-5-5610-582	MAINTENANCE/REPAIR					392.00
						Invoice Total :		392.00



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Bank Code	Bank Name	Check #	Check Date	Vendor Code	Vendor Name	Status	Batch	Medium	Amount
Invoice #	Account No.	Account Description							
Check # 36114 Total :									392.00
36115	17-Jan-2008	IDEARCMEDI	IDEARC MEDIA CORP. ATTN	CUSTOMER SVC	Issued	27	C		
490012465253	1-5-5500-562	SUBSCRIPTIONS							45.50
Invoice Total :									45.50
Check # 36115 Total :									45.50
36116	17-Jan-2008	INLANDWATE	INLAND WATER WORKS		Issued	27	C		
193670	1-1-1310-180	INVENTORY							1445.00
	1-1-1310-180	INVENTORY							111.99
Invoice Total :									1556.99
193752	1-1-1310-180	INVENTORY							1710.00
	1-1-1310-180	INVENTORY							30.00
	1-1-1310-180	INVENTORY							60.00
	1-1-1310-180	INVENTORY							126.00
	1-1-1310-180	INVENTORY							1445.00
	1-1-1310-180	INVENTORY							261.27
Invoice Total :									3632.27
193873	1-1-1310-180	INVENTORY							474.00
	1-1-1310-180	INVENTORY							4335.00
	1-1-1310-180	INVENTORY							140.00
	1-1-1310-180	INVENTORY							383.55
Invoice Total :									5332.55
Check # 36116 Total :									10326.51
36117	17-Jan-2008	JMCAPELLIN	J-CAP MATERIALS INC.		Issued	27	C		
Invoice Description:3900 ZONE TANK									
27130	2-1-0625-703	MATERIAL							125.00
Invoice Total :									125.00
Check # 36117 Total :									125.00
36118	17-Jan-2008	KVSPAIN TAN	KV'S PAINT AND DECORATING		Issued	27	C		
95823	1-5-5300-530	MAINTENANCE PIPELINE/FIRE HYDRANT							91.43
Invoice Total :									91.43
Check # 36118 Total :									91.43
36119	17-Jan-2008	LUTHERSTRU	LUTHERS TRUCK & EQUIPMENT		Issued	27	C		
Invoice Description:BACKHOE REPAIR									
24892	1-5-5700-594	LARGE EQUIPMENT MAINTENANCE							212.50
Invoice Total :									212.50
Check # 36119 Total :									212.50
36120	17-Jan-2008	MARTYSMOBI	MARTY'S MOBILE CAR WASH		Issued	27	C		
90188	1-5-5700-596	AUTO/EQUIPMENT OPERATION							156.00
Invoice Total :									156.00
90191	1-5-5700-596	AUTO/EQUIPMENT OPERATION							24.00
Invoice Total :									24.00
90192	1-5-5700-596	AUTO/EQUIPMENT OPERATION							12.00

Medium : M=Manual C=Computer E=EFT-PA

Invoice Description: OFFICE REMODEL

Bank Code	Bank Name							
Check #	Check Date	Vendor Code	Vendor Name		Status	Batch	Medium	
Invoice #		Account No.	Account Description					Amount
05158-27		2-1-0536-704	CONTRACT					25283.73
							Invoice Total :	25283.73
							Check # 36127 Total :	25283.73
36128	17-Jan-2008	SAWPA	SANTA ANA WATERSHED PROJECT	AUTHOR	Issued	27	C	
			Invoice Description:FY 07-08 BASIN MONITORING CONTRIBUTION					
60885		1-5-5820-614	STWMA - PROJECT	COMMITTEE NO. 1				37512.00
							Invoice Total :	37512.00
							Check # 36128 Total :	37512.00
36129	17-Jan-2008	SOCALPUMP	SOCAL PUMP & WELL		Issued	27	C	
			Invoice Description:B. VISTA WELL #2 VIDEO					
43467		2-1-0530-703	MATERIAL					1265.00
							Invoice Total :	1265.00
			Invoice Description:WELL 16					
43495		2-1-0708-703	MATERIAL					637.00
							Invoice Total :	637.00
							Check # 36129 Total :	1902.00
36130	17-Jan-2008	STAPLES	STAPLES BUSINESS ADVANTAGE		Issued	27	C	
8008609614		1-5-5500-555	OFFICE SUPPLIES					208.21
							Invoice Total :	208.21
							Check # 36130 Total :	208.21
36131	17-Jan-2008	STMP000397	LENNAR HOMES		Issued	27	C	
			Invoice Description:Refund on account 086-3020-000.					
							Invoice Total :	0.00
							Check # 36131 Total :	44.08
36132	17-Jan-2008	STMP000398	MC CLELLAN, TOM		Issued	27	C	
			Invoice Description:Refund on account 085-0150-004.					
							Invoice Total :	0.00
							Check # 36132 Total :	45.75
36133	17-Jan-2008	STMP000399	ORTIZ, LOUIE & GENA		Issued	27	C	
			Invoice Description:Refund on account 035-2116-002.					
							Invoice Total :	0.00
							Check # 36133 Total :	33.18
36134	17-Jan-2008	STMP000400	TYNER PAVING		Issued	27	C	
			Invoice Description:Refund on account 098-1736-008.					
							Invoice Total :	0.00
							Check # 36134 Total :	644.94
36135	17-Jan-2008	STMP000401	EMPIRE HOMES		Issued	27	C	
			Invoice Description:Refund on account 098-1736-009.					

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Bank Code	Bank Name	Check #	Check Date	Vendor Code	Vendor Name	Status	Batch	Medium	Amount
Invoice #		Account No.	Account Description						
Invoice Total :									0.00
Check # 36135 Total :									616.53
36136	17-Jan-2008	STMP000402	MINOR, CECIL RAYMOND			Issued	27	C	
Invoice Description:Refund on account 098-0510-002.									
Invoice Total :									0.00
Check # 36136 Total :									577.42
36137	17-Jan-2008	STMP000403	RIVERSIDE CONSTRUCTION CO. INC.			Issued	27	C	
Invoice Description:Refund on account 098-5686-000.									
Invoice Total :									0.00
Check # 36137 Total :									750.00
36138	17-Jan-2008	STMP000404	O'MALLEY, SHELLEY			Issued	27	C	
Invoice Description:Refund on account 081-1440-002.									
Invoice Total :									0.00
Check # 36138 Total :									45.08
36139	17-Jan-2008	STMP000405	SORIA, JUAN			Issued	27	C	
Invoice Description:Refund on account 065-3640-003.									
Invoice Total :									0.00
Check # 36139 Total :									202.91
36140	17-Jan-2008	TERMINIX	TERMINIX			Issued	27	C	
Invoice Description:560 MAGNOLIA OFFICE									
274419518		1-5-5610-582	MAINTENANCE/REPAIR						49.00
Invoice Total :									49.00
Check # 36140 Total :									49.00
36141	17-Jan-2008	TIMEWARNER	TIME WARNER CABLE			Issued	27	C	
9655/0108		1-5-5610-580	UTILITES - TELEPHONE						271.60
Invoice Total :									271.60
Check # 36141 Total :									271.60
36142	17-Jan-2008	TOMLARA	TOM LARA			Issued	27	C	
Invoice Description:REC FAC LABOR									
1653		2-1-0003-701	ODA outside labor						3645.00
Invoice Total :									3645.00
Invoice Description:REC FAC SPILLWAY									
1656		2-1-0003-701	ODA outside labor						4805.00
Invoice Total :									4805.00
Invoice Description:REC FAC SPILLWAY EQUIP									
1657		2-1-0003-702	ODA - EQUIP						2080.00
Invoice Total :									2080.00
Check # 36142 Total :									10530.00

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Bank Code	Bank Name	Check #	Check Date	Vendor Code	Vendor Name	Status	Batch	Medium	Amount
Invoice #	Account No.	Account Description							
36143	17-Jan-2008	USABUEBOO	USA BLUE BOOK		Issued	27	C		
Invoice Description:DPD DISPENSER									
493314	1-5-5200-511	TREATMENT & CHEMICALS							266.00
	1-5-5200-511	TREATMENT & CHEMICALS							12.84
Invoice Total :									278.84
Check # 36143 Total :									278.84
36144	17-Jan-2008	VERIZON	VERIZON		Issued	27	C		
9581/1207	1-5-5610-580	UTILITES - TELEPHONE							532.19
Invoice Total :									532.19
Check # 36144 Total :									532.19
36145	17-Jan-2008	VERIZONWIR	VERIZON WIRELESS		Issued	27	C		
0618918898	1-5-5610-580	UTILITES - TELEPHONE							60.78
Invoice Total :									60.78
0619762603	1-5-5610-580	UTILITES - TELEPHONE							303.90
Invoice Total :									303.90
Check # 36145 Total :									364.68
36146	17-Jan-2008	WASTEMANAG	WASTE MANAGEMENT		Issued	27	C		
0146166-2371-7	1-5-5610-581	UTILITIES - SANITATION							33.01
Invoice Total :									33.01
Check # 36146 Total :									33.01
36147	17-Jan-2008	WELLSFARGO	WELLS FARGO REMITTANCE CENTER		Issued	27	C		
8028/0108	1-5-5700-589	AUTO/FUEL							249.33
	1-5-5500-573	MISCELLANEOUS EXPENSES							105.69
	1-5-5610-580	UTILITES - TELEPHONE							21.95
	1-5-5500-555	OFFICE SUPPLIES							174.51
Invoice Total :									551.48
Check # 36147 Total :									551.48
36148	17-Jan-2008	WILDERMUTH	WILDERMUTH ENVIRONMENTAL INC		Issued	27	C		
Invoice Description:SRF REC WATER									
2007766	2-1-0700-705	SRF Loan - Recyled Water System							21351.99
Invoice Total :									21351.99
Invoice Description:SRF REC WATER									
2007767	2-1-0700-705	SRF Loan - Recyled Water System							5075.00
Invoice Total :									5075.00
Invoice Description:PROJ 1									
2007776	1-5-5820-614	STWMA - PROJECT COMMITTEE NO. 1							3780.00
Invoice Total :									3780.00
Check # 36148 Total :									30206.99
36149	24-Jan-2008	ACTIONTRUE	ACTION TRUE VALUE HARDWARE		Issued	31	C		
33779	31	1-5-5200-513	MAINTENANCE EQUIPMENT						85.53
		1-5-5500-564	MISCELLANEOUS TOOLS/EQUIPMENT						21.09
		1-1-1113-123	NEW SERVICE INSTALLATIONS						60.06

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Invoice #	Account No.	Account Description							
	1-5-5500-563	MISCELLANEOUS OPERATING SUPPLIES							16.24
		Invoice Total :							182.92
33799	1-5-5700-594	LARGE EQUIPMENT MAINTENANCE							26.85
	1-5-5500-564	MISCELLANEOUS TOOLS/EQUIPMENT							17.22
	1-5-5200-513	MAINTENANCE EQUIPMENT							26.32
	1-5-5500-563	MISCELLANEOUS OPERATING SUPPLIES							59.60
		Invoice Total :							129.99
		Check # 36149 Total :							312.91
36150	24-Jan-2008	AVAYA	AVAYA		Issued		31	C	
2726724974	1-5-5500-556	OFFICE EQUIPMENT/SERVICE AGREEMENTS							130.73
		Invoice Total :							130.73
		Check # 36150 Total :							130.73
36151	24-Jan-2008	B ACE HOME	BEAUMONT ACE HOME CENTER		Issued		31	C	
272980	1-5-5500-564	MISCELLANEOUS TOOLS/EQUIPMENT							17.20
	1-5-5500-563	MISCELLANEOUS OPERATING SUPPLIES							23.12
		Invoice Total :							40.32
273250	1-5-5500-564	MISCELLANEOUS TOOLS/EQUIPMENT							63.55
		Invoice Total :							63.55
273455	1-5-5300-530	MAINTENANCE PIPELINE/FIRE HYDRANT							2.77
		Invoice Total :							2.77
273564	1-5-5200-513	MAINTENANCE EQUIPMENT							3.29
		Invoice Total :							3.29
		Check # 36151 Total :							109.93
36152	24-Jan-2008	B76	BEAUMONT 76		Issued		31	C	
		Invoice Description:01/01-01/15/08							
2278	1-5-5700-589	AUTO/FUEL							1553.44
		Invoice Total :							1553.44
		Check # 36152 Total :							1553.44
36153	24-Jan-2008	BCHAMBER	BEAUMONT CHAMBER OF COMMERCE		Issued		31	C	
		Invoice Description:2008 INSTALLATION DINNER- LASH & BUTCHER							
013108	1-5-5500-518	SEMINAR & TRAVEL EXPENSES							40.00
	1-5-5510-551	SEMINAR & TRAVEL EXPENSES							40.00
		Invoice Total :							80.00
		Invoice Description:02/15/08-09 MEMBERSHIP							
3075	1-5-5500-562	SUBSCRIPTIONS							275.00
		Invoice Total :							275.00
		Check # 36153 Total :							355.00
36154	24-Jan-2008	CADETUNIFO	CADET UNIFORM SERVICE		Issued		31	C	
95073	1-5-5500-563	MISCELLANEOUS OPERATING SUPPLIES							18.70
	1-5-5500-555	OFFICE SUPPLIES							56.63
		Invoice Total :							75.33

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Invoice Description:2-26-082-9270

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Invoice #	Account No.	Account Description							
9270/0108	1-5-5200-515	UTILITIES - ELECTRIC							10577.50
		Invoice Total :							10577.50
		Check # 36159 Total :							27016.98
36160	24-Jan-2008	ESBABCOCK	ES BABCOCK		Issued		31	C	
AA81641-0034	1-5-5200-512	LAB TESTING							350.00
		Invoice Total :							350.00
AA81845-0034	1-5-5200-512	LAB TESTING							39.00
		Invoice Total :							39.00
		Check # 36160 Total :							389.00
36161	24-Jan-2008	FARMERBROS	FARMER BROS		Issued		31	C	
2890902	1-5-5500-555	OFFICE SUPPLIES							104.04
		Invoice Total :							104.04
		Check # 36161 Total :							104.04
36162	24-Jan-2008	HEMETOIL	HEMET OIL CO		Issued		31	C	
529039	1-5-5200-513	MAINTENANCE EQUIPMENT							545.02
		Invoice Total :							545.02
		Check # 36162 Total :							545.02
36163	24-Jan-2008	HUDECS	HUDECS COMPUTER CONSULTING		Issued		31	C	
Invoice Description: Provide Workstation for Mary									
17566	1-5-5500-556	OFFICE EQUIPMENT/SERVICE AGREEMENTS							720.00
	1-5-5500-556	OFFICE EQUIPMENT/SERVICE AGREEMENTS							285.00
	1-5-5500-556	OFFICE EQUIPMENT/SERVICE AGREEMENTS							55.80
		Invoice Total :							1060.80
17566A	1-5-5500-556	OFFICE EQUIPMENT/SERVICE AGREEMENTS							1645.50
		Invoice Total :							1645.50
		Check # 36163 Total :							2706.30
36164	24-Jan-2008	INLANDWATE	INLAND WATER WORKS		Issued		31	C	
194012	1-5-5700-597	MAINT/GENERAL CYN & PONDS							885.60
	1-5-5700-597	MAINT/GENERAL CYN & PONDS							210.00
	1-5-5700-597	MAINT/GENERAL CYN & PONDS							23.00
	1-5-5700-597	MAINT/GENERAL CYN & PONDS							86.69
		Invoice Total :							1205.29
194112	1-1-1310-180	INVENTORY							18.00
	1-1-1310-180	INVENTORY							70.50
	1-1-1310-180	INVENTORY							52.00
	1-1-1310-180	INVENTORY							304.00
	1-1-1310-180	INVENTORY							140.00
	1-1-1310-180	INVENTORY							31.60
	1-1-1310-180	INVENTORY							110.70
	1-1-1310-180	INVENTORY							240.00
	1-1-1310-180	INVENTORY							84.00
	1-1-1310-180	INVENTORY							288.00
	1-1-1310-180	INVENTORY							103.76
34		Invoice Total :							1442.56

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Invoice #	Account No.		Account Description							Amount
194133	1-5-5500-563		MISCELLANEOUS OPERATING SUPPLIES							144.00
	1-5-5500-563		MISCELLANEOUS OPERATING SUPPLIES							20.00
	1-5-5500-563		MISCELLANEOUS OPERATING SUPPLIES							12.71
									Invoice Total :	176.71
									Check # 36164 Total :	2772.13

36165	24-Jan-2008	LUTHERSTRU	LUTHERS TRUCK & EQUIPMENT			Issued		31	C	
24999		1-5-5700-594	LARGE EQUIPMENT MAINTENANCE							685.78
									Invoice Total :	685.78
									Check # 36165 Total :	685.78

36166	24-Jan-2008	METROCALL	USA MOBILITY WIRELESS INC.			Issued		31	C	
R0152081A		1-5-5610-580	UTILITES - TELEPHONE							90.21
									Invoice Total :	90.21
									Check # 36166 Total :	90.21

36167	24-Jan-2008	NAPAAUTOPA	NAPA AUTO PARTS			Issued		31	C	
547116		1-5-5200-513	MAINTENANCE EQUIPMENT							85.11
									Invoice Total :	85.11
									Check # 36167 Total :	85.11

36168	24-Jan-2008	PARSONS	PARSONS			Issued		31	C	
Invoice Description: 12/01-12/28/07										
08010171		1-5-5820-612	DEVELOPMENT - REIMB. ENGINEERING							12548.15
		2-1-0527-705	ENGINEERING							10426.87
		2-1-0422-705	ENGINEERING							1003.25
		2-1-0526-705	ENGINEERING							3299.62
		2-1-0625-705	ENGINEERING							1237.84
		2-1-0700-705	SRF Loan - Recyled Water System							2133.75
		2-1-0605-705	ENGINEERING							5190.53
		2-1-0618-705	ENGINEERING							85.00
		2-1-0625-705	ENGINEERING							8056.75
		2-1-0302-705	ENGINEERING							17.22
		1-5-5820-612	DEVELOPMENT - REIMB. ENGINEERING							4407.69
		1-5-5300-538	INSPECTIONS							33782.91
									Invoice Total :	82189.58
									Check # 36168 Total :	82189.58

36169	24-Jan-2008	PERFORMANC	PERFORMANCE METER INC			Issued		31	C	
Invoice Description: 8" FIRE METER FOR DEUTSCH ELEMENTARY ON CARNATION										
0013878-IN		1-1-1113-123	NEW SERVICE INSTALLATIONS							37827.92
		1-1-1113-123	NEW SERVICE INSTALLATIONS							2931.66
									Invoice Total :	40759.58
									Check # 36169 Total :	40759.58

36170	24-Jan-2008	RAINFORREN	RAIN FOR RENT			Issued		31	C	
036018441		2-1-0624-703	MATERIAL							3210.90
									Invoice Total :	3210.90
									Check # 36170 Total :	3210.90

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Bank Code	Bank Name	Check #	Check Date	Vendor Code	Vendor Name	Status	Batch	Medium	Amount
Invoice #	Account No.	Account Description							
36171	24-Jan-2008	SAFEGUARD	SAFEGUARD	Issued	31	C			
023828199	1-5-5500-555	OFFICE SUPPLIES							500.62
		Invoice Total :							500.62
		Check # 36171 Total :							500.62
36172	24-Jan-2008	SCHLANGEJA	SCHLANGE, J. ANDREW	Issued	31	C			
	Invoice Description: JAN. 08 PROJ 1								
01/08	1-5-5820-614	STWMA - PROJECT COMMITTEE NO. 1							1950.00
		Invoice Total :							1950.00
		Check # 36172 Total :							1950.00
36173	24-Jan-2008	STAPLES	STAPLES BUSINESS ADVANTAGE	Issued	31	C			
8008678454	1-5-5500-555	OFFICE SUPPLIES							1047.29
		Invoice Total :							1047.29
		Check # 36173 Total :							1047.29
36174	24-Jan-2008	STMP000406	DIAZ, JULIE	Issued	31	C			
	Invoice Description: Refund on account 069-2085-000.								
		Invoice Total :							0.00
		Check # 36174 Total :							90.75
36175	24-Jan-2008	TOMLARA	TOM LARA	Issued	31	C			
	Invoice Description: REC FAC MAINT								
1658	2-1-0003-701	ODA outside labor							4095.00
		Invoice Total :							4095.00
	Invoice Description: REC FAC SPILLWAY LABOR								
1659	2-1-0003-701	ODA outside labor							5860.00
		Invoice Total :							5860.00
	Invoice Description: REC FAC SPILLWAY EQUIP								
1660	2-1-0003-702	ODA - EQUIP							2950.00
		Invoice Total :							2950.00
		Check # 36175 Total :							12905.00
36176	24-Jan-2008	TOTALPLAN	TOTAL PLAN	Issued	31	C			
	Invoice Description: NEW OFFICE FURNISHINGS - SEE ATTACHED QUOTE								
1	2-1-0536-704	CONTRACT							35384.00
	2-1-0536-704	CONTRACT							1587.50
	2-1-0536-704	CONTRACT							2865.29
		Invoice Total :							39836.79
		Check # 36176 Total :							39836.79
36177	24-Jan-2008	VERIZON	VERIZON	Issued	31	C			
012569111921813706	1-5-5610-580	UTILITES - TELEPHONE							141.19
		Invoice Total :							141.19
9582/0108	36	1-5-5610-580	UTILITES - TELEPHONE						457.48
		Invoice Total :							457.48

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Invoice #	Account No.	Account Description							
Check # 36177 Total :									598.67
36178	24-Jan-2008	WESTERNREF	WESTERN REFINING		Issued		31	C	
Invoice Description: WELL OIL \$128.55 PER 5 GALLONS									
573091	1-5-5200-513	MAINTENANCE EQUIPMENT							1285.50
	1-5-5200-513	MAINTENANCE EQUIPMENT							99.63
Invoice Total :									1385.13
Check # 36178 Total :									1385.13
36179	24-Jan-2008	WILDERMUTH	WILDERMUTH ENVIRONMENTAL INC		Issued		31	C	
Invoice Description: NITROGEN IMPACTS									
2007833	2-1-0623-704	CONTRACT							1800.00
Invoice Total :									1800.00
Invoice Description: SGPWA REC RES									
2007834	1-5-5820-614	STWMA - PROJECT COMMITTEE NO. 1							5158.53
Invoice Total :									5158.53
Invoice Description: GRD WTR MDL									
2007835	2-1-0003-704	ODA - CNTRCT							1274.16
Invoice Total :									1274.16
Invoice Description: COOPERS CRK									
2007836	1-5-5820-611	GENERAL ENGINEERING							145.00
Invoice Total :									145.00
Invoice Description: TITLE 22 GRD WTR REC									
2007842	1-5-5820-614	STWMA - PROJECT COMMITTEE NO. 1							9724.99
Invoice Total :									9724.99
Invoice Description: EDGAR CANYON									
2007843	1-5-5820-614	STWMA - PROJECT COMMITTEE NO. 1							5465.00
Invoice Total :									5465.00
Invoice Description: MAX BENEFIT									
2007844	1-5-5820-614	STWMA - PROJECT COMMITTEE NO. 1							6901.90
Invoice Total :									6901.90
Invoice Description: RECY PERMIT									
2007845	1-5-5820-614	STWMA - PROJECT COMMITTEE NO. 1							5355.00
Invoice Total :									5355.00
Invoice Description: SRF LOAN									
2007846	2-1-0700-704	CONTRACT							2502.50
Invoice Total :									2502.50
Check # 36179 Total :									38327.08
36180	24-Jan-2008	WILLAS	LASH, WILLIAM		Issued		31	C	
Invoice Description: 01/17/08									
011708	1-5-5510-550	BOARD OF DIRECTOR FEES							200.00
Invoice Total :									200.00
Invoice Description: 01/18 & 01/22/08									
012208	1-5-5510-550	BOARD OF DIRECTOR FEES							200.00

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Invoice #	Account No.	Account Description							
Invoice Total :									200.00
Check # 36180 Total :									400.00
36181	24-Jan-2008	YANKEESELF	YANKEE SELF STORAGE		Issued		31	C	
Invoice Description:546									
337		1-5-5500-557	OFFICE MAINTENANCE						652.00
Invoice Total :									652.00
Check # 36181 Total :									652.00
36182	24-Jan-2008	Z&LPAVING	Z&L PAVING		Issued		31	C	
2329/2333		1-1-1113-123	NEW SERVICE INSTALLATIONS						2497.38
		1-1-1113-123	NEW SERVICE INSTALLATIONS						269.64
		1-5-5300-530	MAINTENANCE PIPELINE/FIRE HYDRANT						995.10
		1-1-1113-123	NEW SERVICE INSTALLATIONS						731.88
		2-1-0531-703	MATERIAL						4487.58
		2-1-0713-703	MATERIAL						9488.78
		1-1-1113-123	NEW SERVICE INSTALLATIONS						9687.78
Invoice Total :									28158.14
Check # 36182 Total :									28158.14
36183	25-Jan-2008	CNTYRVTMLA	COUNTY OF RIVERSIDE TMLA ADMINISTRATI		Issued		33	C	
Invoice Description:GIS UPDATE DATA									
012508		2-1-0302-703	MATERIAL						2726.00
Invoice Total :									2726.00
Check # 36183 Total :									2726.00
36184	31-Jan-2008	ACTIONTRUE	ACTION TRUE VALUE HARDWARE		Issued		34	C	
33818		1-5-5200-513	MAINTENANCE EQUIPMENT						64.29
		1-5-5500-564	MISCELLANEOUS TOOLS/EQUIPMENT						18.80
		1-5-5500-563	MISCELLANEOUS OPERATING SUPPLIES						69.99
Invoice Total :									153.08
33824		1-5-5500-564	MISCELLANEOUS TOOLS/EQUIPMENT						21.54
		1-5-5200-513	MAINTENANCE EQUIPMENT						33.21
		2-1-0003-703	ODA - material						7.09
		1-5-5500-563	MISCELLANEOUS OPERATING SUPPLIES						133.23
Invoice Total :									195.07
Check # 36184 Total :									348.15
36185	31-Jan-2008	ADVANTAGES	ADVANTAGE SEPTIC SYSTEMS		Issued		34	C	
Invoice Description:12303 OAK GLEN RD SEPTIC SYT MATERIALS									
0798		2-1-0801-703	ADVANTAGE SEPTIC SYSTEM 12303 OAK GLEN						15895.39
Invoice Total :									15895.39
Check # 36185 Total :									15895.39
36186	31-Jan-2008	B ACE HOME	BEAUMONT ACE HOME CENTER		Issued		34	C	
273808		1-5-5200-513	MAINTENANCE EQUIPMENT						42.14
Invoice Total :									42.14
273826	38	1-5-5200-511	TREATMENT & CHEMICALS						20.98

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Bank Code	Bank Name	Check #	Check Date	Vendor Code	Vendor Name	Status	Batch	Medium	Amount
Invoice #		Account No.		Account Description					
Invoice Total :									20.98
Check # 36186 Total :									63.12
36187	31-Jan-2008	BCHAMBER	BEAUMONT CHAMBER OF COMMERCE	Issued	34	C			
Invoice Description:2008 CITY MAP ADV.									
011408		1-5-5500-562	SUBSCRIPTIONS				517.50		
Invoice Total :									517.50
Check # 36187 Total :									517.50
36188	31-Jan-2008	BROOK	BROOK FURNITURE RENTAL	Issued	34	C			
4627264035		2-1-0536-704	CONTRACT				92.71		
Invoice Total :									92.71
Check # 36188 Total :									92.71
36189	31-Jan-2008	BYRDINDELE	BYRD INC ELECTRONICS	Issued	34	C			
1170		1-5-5200-513	MAINTENANCE EQUIPMENT				396.55		
Invoice Total :									396.55
Check # 36189 Total :									396.55
36190	31-Jan-2008	DAVINCI	DA VINCI PRINTING & BLUEPRINTS	Issued	34	C			
Invoice Description:GIS									
R08-0236		2-1-0302-703	MATERIAL				17.78		
Invoice Total :									17.78
Check # 36190 Total :									17.78
36191	31-Jan-2008	EDISON	SOUTHERN CALIFORNIA EDISON	Issued	34	C			
Invoice Description:2-02-838-1192									
1192/0108		1-5-5200-515	UTILITIES - ELECTRIC				53.91		
Invoice Total :									53.91
Invoice Description:2-04-017-1993									
1993/0108		1-5-5615-515	UTILITIES - ELECTRIC				47.30		
		1-5-5200-515	UTILITIES - ELECTRIC				60.69		
Invoice Total :									107.99
Invoice Description:2-02-599-3296									
3296/0108		1-5-5200-515	UTILITIES - ELECTRIC				329.89		
Invoice Total :									329.89
Invoice Description:2-19-388-4988									
4988/0108		1-5-5200-515	UTILITIES - ELECTRIC				595.39		
Invoice Total :									595.39
Invoice Description:2-13-846-5000									
5000/0108		1-5-5620-515	UTILITIES - ELECTRIC				119.98		
Invoice Total :									119.98
Invoice Description:2-13-678-7348									
7348/0108		1-5-5615-515	UTILITIES - ELECTRIC				272.26		
Invoice Total :									272.26

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Bank Code	Bank Name							
Check #	Check Date	Vendor Code	Vendor Name		Status	Batch	Medium	
Invoice #		Account No.	Account Description					Amount
8200/0108		1-5-5625-515	UTILITIES - ELECTRIC					278.76
						Invoice Total :		278.76
						Check # 36191 Total :		1758.18
36192	31-Jan-2008	EDISON MIS	SCE MISCELLANEOUS PAYMENTS		Issued	34	C	
Invoice Description:WELL 9A								
DB4010-39415		1-5-5200-515	UTILITIES - ELECTRIC					1197.07
						Invoice Total :		1197.07
						Check # 36192 Total :		1197.07
36193	31-Jan-2008	ESBABCOCK	ES BABCOCK		Issued	34	C	
AA82214-0034		1-5-5200-512	LAB TESTING					315.00
						Invoice Total :		315.00
AA82351-0034		1-5-5200-512	LAB TESTING					35.00
						Invoice Total :		35.00
						Check # 36193 Total :		350.00
36194	31-Jan-2008	GASSCO	GAS ARC STEEL SUPPLY CO		Issued	34	C	
39295		1-5-5500-563	MISCELLANEOUS OPERATING SUPPLIES					8.53
						Invoice Total :		8.53
						Check # 36194 Total :		8.53
36195	31-Jan-2008	GENESIS	GENESIS CONSTRUCTION		Issued	34	C	
Invoice Description:WELL 25								
074681097WELL25		2-1-0527-704	CONTRACT					71483.32
						Invoice Total :		71483.32
						Check # 36195 Total :		71483.32
36196	31-Jan-2008	GENESIS	GENESIS CONSTRUCTION		Issued	34	C	
Invoice Description:WELL 29								
074681097WELL29		2-1-0605-704	CONTRACT					73462.91
						Invoice Total :		73462.91
						Check # 36196 Total :		73462.91
36197	31-Jan-2008	INLANDWATE	INLAND WATER WORKS		Issued	34	C	
194341		1-5-5500-563	MISCELLANEOUS OPERATING SUPPLIES					36.00
		1-5-5500-563	MISCELLANEOUS OPERATING SUPPLIES					2.79
						Invoice Total :		38.79
194342		1-1-1310-180	INVENTORY					126.00
		1-1-1310-180	INVENTORY					63.20
		1-1-1310-180	INVENTORY					135.84
		1-1-1310-180	INVENTORY					25.20
						Invoice Total :		350.24
						Check # 36197 Total :		382.53
36198	31-Jan-2008	LUTHERSTRU	LUTHERS TRUCK & EQUIPMENT		Issued	34	C	
Invoice Description:DUMP TRUCK								
25022		1-5-5700-594	LARGE EQUIPMENT MAINTENANCE					1296.64

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Bank Code	Bank Name	Check #	Check Date	Vendor Code	Vendor Name	Status	Batch	Medium	Amount
Invoice #	Account No.	Account Description							
Invoice Description: BACKHOE									
25073	1-5-5700-594	LARGE EQUIPMENT MAINTENANCE							255.00
Invoice Total :									255.00
Check # 36198 Total :									1551.61
36199	31-Jan-2008	MARTYSMOBI	MARTY'S MOBILE CAR WASH	Issued			34	C	
51412	1-5-5700-596	AUTO/EQUIPMENT OPERATION							156.00
Invoice Total :									156.00
Check # 36199 Total :									156.00
36200	31-Jan-2008	MATICH	MATICH CORP	Issued			34	C	
Invoice Description: ASPHALT CLEAN UP									
129339	1-5-5300-530	MAINTENANCE PIPELINE/FIRE HYDRANT							70.00
Invoice Total :									70.00
129565	1-5-5300-530	MAINTENANCE PIPELINE/FIRE HYDRANT							50.00
Invoice Total :									50.00
129603	1-1-1113-123	NEW SERVICE INSTALLATIONS							1876.78
Invoice Total :									1876.78
Check # 36200 Total :									1996.78
36201	31-Jan-2008	MICHAELMOR	MORALES, MICHAEL	Issued			34	C	
Invoice Description: 2008 BOOT ALLOWANCE									
01/08	1-5-5300-508	UNIFORMS, EMPLOYEE BENEFITS							130.00
Invoice Total :									130.00
Check # 36201 Total :									130.00
36202	31-Jan-2008	MISSIONOAK	MISSION OAKS NATIONAL BANK	Issued			34	C	
Invoice Description: RETENTION 01002947									
074681097WELL25	2-1-0527-704	CONTRACT							7942.59
Invoice Total :									7942.59
Check # 36202 Total :									7942.59
36203	31-Jan-2008	MISSIONOAK	MISSION OAKS NATIONAL BANK	Issued			34	C	
Invoice Description: RETENTION 01002948									
074681097WELL29	2-1-0605-704	CONTRACT							8162.55
Invoice Total :									8162.55
Check # 36203 Total :									8162.55
36204	31-Jan-2008	NAPAAUTOPA	NAPA AUTO PARTS	Issued			34	C	
549580	1-5-5700-596	AUTO/EQUIPMENT OPERATION							12.92
Invoice Total :									12.92
Check # 36204 Total :									12.92
36205	31-Jan-2008	NEXTEL	NEXTEL COMMUNICATIONS	Issued			34	C	
572786317-074	1-5-5610-580	UTILITES - TELEPHONE							1840.81

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Bank Code	Bank Name	Check #	Check Date	Vendor Code	Vendor Name	Status	Batch	Medium	Amount
Invoice #			Account No.		Account Description				
Invoice Total :									1840.81
Check # 36205 Total :									1840.81
36206	31-Jan-2008	NORTHROP	NORTHROP GRUMMAN COMMERCIAL INFORI	Issued	34	C			
Invoice Description:04/15/08-04/14/09 Maint. Agreement									
I012316078		1-5-5500-556		OFFICE EQUIPMENT/SERVICE AGREEMENTS					2715.75
Invoice Total :									2715.75
Check # 36206 Total :									2715.75
36207	31-Jan-2008	ROTO-ROOTE	ROTO-ROOTER PLUMBERS	Issued	34	C			
Invoice Description:12303 OAK GLEN RD									
396955		1-5-5615-582		MAINTENANCE/REPAIR					225.00
Invoice Total :									225.00
Check # 36207 Total :									225.00
36208	31-Jan-2008	STAPLES	STAPLES BUSINESS ADVANTAGE	Issued	34	C			
8008732492		1-5-5500-555		OFFICE SUPPLIES					533.24
Invoice Total :									533.24
Check # 36208 Total :									533.24
36209	31-Jan-2008	TALLEY	TALLEY	Issued	34	C			
Invoice Description:REPLACE BOARD GATE 2									
11355		1-5-5700-597		MAINT/GENERAL CYN & PONDS					120.00
Invoice Total :									120.00
Check # 36209 Total :									120.00
36210	31-Jan-2008	TOMLARA	TOM LARA	Issued	34	C			
Invoice Description:REC FAC SPILLWAY EQUIP									
1661		2-1-0003-702		ODA - EQUIP					585.00
Invoice Total :									585.00
Invoice Description:REC FAC SPILLWAY LABOR									
1663		2-1-0003-701		ODA outside labor					1350.00
Invoice Total :									1350.00
Invoice Description:REC FAC MAINT.									
1664		1-5-5700-601		RECHARGE FACILITY MAINTENANCE					1260.00
Invoice Total :									1260.00
Check # 36210 Total :									3195.00
36211	31-Jan-2008	VERIZON	VERIZON	Issued	34	C			
5895/0108		1-5-5610-580		UTILITES - TELEPHONE					480.94
Invoice Total :									480.94
Check # 36211 Total :									480.94



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Bank Code	Bank Name	Check #	Check Date	Vendor Code	Vendor Name	Status	Batch	Medium	Amount
Invoice #	Account No.	Account Description							
3	Payroll								
10895	11-Jan-2008	ACWAJPIA	ACWA/JPIA	Issued		22	C		
Invoice Description: 10/07-12/31/07 WORK COMP									
12/07	1-2-2012-249	WORKERS COMP							10710.00
Invoice Total :									10710.00
Check # 10895 Total :									10710.00
10896	11-Jan-2008	AFLAC	AFLAC	Issued		22	C		
298143	1-2-2012-239	AFLAC							948.22
Invoice Total :									948.22
Check # 10896 Total :									948.22
10897	11-Jan-2008	CALPERSRET	CALPERS RETIREMENT SYSTEM	Issued		22	C		
Invoice Description: 1834									
01083	1-2-2012-243	RETIREMENT/CALPERS							21108.38
Invoice Total :									21108.38
Check # 10897 Total :									21108.38
10898	11-Jan-2008	EDD	EDD STATE OF CALIFORNIA	Issued		22	C		
Invoice Description: 925 0249 1									
011008	1-2-2012-234	ACCRUED WHT DISABILITY							411.35
	1-2-2012-233	ACCRUED WHT STATE							2219.71
Invoice Total :									2631.06
Check # 10898 Total :									2631.06
10899	11-Jan-2008	SAFEGUARD DD	SAFEGUARD DENTAL & VISION	Issued		22	C		
1715660	1-2-2012-236	DENTAL INSURANCE							173.48
Invoice Total :									173.48
Check # 10899 Total :									173.48
10900	11-Jan-2008	STANDARD	STANDARD INSURANCE COMPANY	Issued		22	C		
0005/1207	1-2-2012-236	DENTAL INSURANCE							112.48
Invoice Total :									112.48
Check # 10900 Total :									112.48
10901	11-Jan-2008	STANDARD IN	STANDARD INSURANCE COMPANY RB	Issued		22	C		
3007/1207	1-2-2012-507	STD LIFE INSURANCE							732.84
Invoice Total :									732.84
Check # 10901 Total :									732.84
10906	24-Jan-2008	AFLAC	AFLAC	Issued		32	C		
Invoice Description: MQ441									
676852	1-2-2012-239	AFLAC							948.22
Invoice Total :									948.22
Check # 10906 Total :									948.22
43									
10907	24-Jan-2008	CALPERS	CALPERS	Issued		32	C		

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Bank Code	Bank Name	Check #	Check Date	Vendor Code	Vendor Name	Status	Batch	Medium	Amount
Invoice #	Account No.	Account Description							
Invoice Description: 1834									
H2008021834000	1-2-2012-237	HEALTH INSURANCE							27906.20
Invoice Total :									27906.20
Check # 10907 Total :									27906.20
10908	24-Jan-2008	CALPERSRET	CALPERS RETIREMENT SYSTEM			Issued	32	C	
Invoice Description: 1834									
01084	1-2-2012-243	RETIREMENT/CALPERS							20475.39
Invoice Total :									20475.39
Check # 10908 Total :									20475.39
10909	24-Jan-2008	EDD	EDD STATE OF CALIFORNIA			Issued	32	C	
Invoice Description: 925 0249 1									
012408	1-2-2012-233	ACCRUED WHT STATE							2015.24
	1-2-2012-234	ACCRUED WHT DISABILITY							520.62
Invoice Total :									2535.86
Check # 10909 Total :									2535.86
10910	24-Jan-2008	PREPAID LE	PRE-PAID LEGAL SERVICES INC.			Issued	32	C	
011508	1-2-2012-238	PREPAID LEGAL							249.05
Invoice Total :									249.05
Check # 10910 Total :									249.05
10911	24-Jan-2008	STANDARD	STANDARD INSURANCE COMPANY			Issued	32	C	
0005/0108	1-2-2012-236	DENTAL INSURANCE							112.48
Invoice Total :									112.48
Check # 10911 Total :									112.48
10912	24-Jan-2008	STANDARDIN	STANDARD INSURANCE COMPANY RB			Issued	32	C	
0001/0108	1-2-2012-507	STD LIFE INSURANCE							933.32
Invoice Total :									933.32
Check # 10912 Total :									933.32
<hr/>									
Total Computer Paid :		1,943,653.58	Total EFT - PAP Paid :		0.00	Total Paid :		1,943,653.58	
Total Manually Paid :		0.00	Total EFT - File Paid :		0.00				

BEAUMONT CHERRY VALLEY WATER DISTRICT

January 2008 Month End Financial Statement



OPERATING REVENUE		January	Year to Date	Projected 2008 Budget
1-4-4010-401	Water Sales Revenue	\$ 390,608.95	\$ 390,608.95	\$ 4,795,000
1-4-4010-401	Service Charges	\$ 130,202.99	\$ 130,202.99	\$ 2,150,000
1-4-4010-401	SCE Power Charge	\$ 122,471.94	\$ 122,471.94	\$ 1,150,000
1-4-4010-401	SGPWA Importation Charge	\$ 122,165.76	\$ 122,165.76	\$ 1,250,000
1-4-4010-404	Installation Charges	\$ 7,705.00	\$ 7,705.00	\$ 1,115,000
1-4-4010-405	Construction Meter Rental	\$ 1,500.00	\$ 1,500.00	\$ 40,000
1-4-4010-407	Reimbursement - Customers	\$ 9,612.41	\$ 9,612.41	\$ 45,000
1-4-4010-408	Backflow Devices	\$ -	\$ -	\$ 500
1-4-4010-409	Reimbursement - Insurance	\$ -	\$ -	\$ -
1-4-4010-410	Returned Check Fees	\$ -	\$ -	\$ -
1-4-4010-411	Miscellaneous Income	\$ 609.73	\$ 609.73	\$ 25,000
1-4-4010-412	Cell Tower Site Rental Income	\$ 100.00	\$ 100.00	\$ 1,200
1-4-4010-413	Development Reimbursement	\$ 5,000.00	\$ 5,000.00	\$ 95,000
1-4-4010-440	Engineering/Inspection Fees	\$ -	\$ -	\$ 125,000
	City of Beaumont - STWMA PC 1	\$ -	\$ -	\$ 400,000
TOTAL OPERATING REVENUE AND WATER SALES		\$ 789,976.78	\$ 789,976.78	\$ 11,191,700

ADMINISTRATION & GENERAL EXPENSE		January	Year to Date	Projected 2008 Budget
Source of Supply & Water Treatment				
1-5-5200-237	Health Insurance	\$ 4,668.58	\$ 4,668.58	\$ 35,000.00
1-5-5200-243	Retirement/CalPERS	\$ 5,292.95	\$ 5,292.95	\$ 60,000.00
1-5-5200-501	Supervisor/Labor	\$ 21,277.38	\$ 21,277.38	\$ 335,340.00
1-5-5200-502	Bereavement/Seminar/Jury Duty	\$ -	\$ -	\$ 1,600.00
1-5-5200-503	Sick Leave	\$ 684.06	\$ 684.06	\$ 4,150.00
1-5-5200-504	Vacation	\$ 232.52	\$ 232.52	\$ 9,150.00
1-5-5200-505	Holiday	\$ 4,329.77	\$ 4,329.77	\$ 5,030.00
1-5-5200-507	Life Insurance	\$ 150.03	\$ 150.03	\$ 1,250.00
1-5-5200-508	Uniforms, Employee Benefit	\$ 30.14	\$ 30.14	\$ 1,850.00
1-5-5200-511	Treatment & Chemicals	\$ 2,731.12	\$ 2,731.12	\$ 78,500.00
1-5-5200-512	Lab Testing	\$ 1,230.08	\$ 1,230.08	\$ 56,500.00
1-5-5200-513	Maintenance Equipment	\$ 4,490.51	\$ 4,490.51	\$ 75,000.00
1-5-5200-514	Natural Gas	\$ -	\$ -	\$ 100.00
1-5-5200-515	Power Purchased	\$ 30,524.91	\$ 30,524.91	\$ 1,451,250.00
1-5-5200-516	Lease Lines	\$ -	\$ -	\$ 6.00
1-5-5200-517	Telemetry Maintenance	\$ 8.72	\$ 8.72	\$ 6,000.00
1-5-5200-518	Seminar & Travel Expenses	\$ -	\$ -	\$ 600.00
1-5-5200-519	Education Expense	\$ -	\$ -	\$ 1,000.00
1-5-5200-520	Worker's Compensation	\$ 1,692.25	\$ 1,692.25	\$ 19,292.00
1-5-5200-620	State Project Water	\$ -	\$ -	\$ 1,149,984
1-5-5200-621	BSU water purchase from South Mesa WC	\$ -	\$ -	\$ 270,000
Subtotal		\$ 77,343.02	\$ 77,343.02	\$ 3,561,602

BEAUMONT CHERRY VALLEY WATER DISTRICT

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Transmission and Distribution		January	Year to Date	Projected 2008 Budget
1-1-1113-123	Cost of Installation	\$ 82,418.55	\$ 82,418.55	\$ 995,000
1-5-5300-237	Health Insurance	\$ 9,389.81	\$ 9,389.81	\$ 65,000
1-5-5300-243	Retirement/CalPERS	\$ 7,611.31	\$ 7,611.31	\$ 93,066
1-5-5300-501	Maintenance Pipeline Labor	\$ 22,288.98	\$ 22,288.98	\$ 404,635
1-5-5300-502	Bereavement/Seminar/Jury Duty	\$ -	\$ -	\$ 6,500
1-5-5300-503	Sick Leave	\$ 2,400.74	\$ 2,400.74	\$ 12,500
1-5-5300-504	Vacation	\$ 2,501.48	\$ 2,501.48	\$ 18,461
1-5-5300-505	Holiday	\$ 8,886.47	\$ 8,886.47	\$ 18,390
1-5-5300-507	Life Insurance	\$ 138.68	\$ 138.68	\$ 1,600
1-5-5300-508	Uniforms, Employee Benefits	\$ 210.99	\$ 210.99	\$ 3,000
1-5-5300-518	Seminar & Travel Expenses	\$ -	\$ -	\$ 2,500
1-5-5300-519	Education Expense	\$ -	\$ -	\$ 2,000
1-5-5300-520	Worker's Compensation	\$ 3,240.02	\$ 3,240.02	\$ 29,302
1-5-5300-530	Maintenance Pipeline/Fire Hydrant	\$ 1,312.20	\$ 1,312.20	\$ 25,000
1-5-5300-531	Line Locates	\$ 96.00	\$ 96.00	\$ 3,000
1-5-5300-532	Blacktop Repairs	\$ -	\$ -	\$ 1,000
1-5-5300-534	Maintenance Meters/Services	\$ -	\$ -	\$ 350,000
1-5-5300-535	Backflow Devices	\$ -	\$ -	\$ 1,300
1-5-5300-536	Maintenance Reservoirs/Tanks	\$ -	\$ -	\$ 1,000
1-5-5300-537	Maintenance Pressure Regulators	\$ -	\$ -	\$ 2,500
1-5-5300-538	Inspections	\$ 2,728.45	\$ 2,728.45	\$ 50,000
Subtotal		\$ 143,223.68	\$ 143,223.68	\$ 2,085,754

Customer Accounts		January	Year to Date	Projected 2008 Budget
1-5-5400-237	Health Insurance	\$ 1,474.52	\$ 1,474.52	\$ 23,750.00
1-5-5400-243	Retirement/CalPERS	\$ 2,436.86	\$ 2,436.86	\$ 21,000.00
1-5-5400-501	Meter Reading/Customer Service	\$ 7,693.58	\$ 7,693.58	\$ 103,503.00
1-5-5400-502	Bereavement/Seminar/Jury Duty	\$ -	\$ -	\$ 500.00
1-5-5400-503	Sick Leave	\$ 378.23	\$ 378.23	\$ 1,265.00
1-5-5400-504	Vacation	\$ 1,283.63	\$ 1,283.63	\$ 1,824.00
1-5-5400-505	Holiday	\$ 2,170.62	\$ 2,170.62	\$ 2,550.00
1-5-5400-507	Life Insurance	\$ 25.82	\$ 25.82	\$ 400.00
1-5-5400-508	Uniforms, Employee Benefits	\$ -	\$ -	\$ 800.00
1-5-5400-518	Seminar & Travel Expenses	\$ -	\$ -	\$ 250.00
1-5-5400-519	Education Expense	\$ -	\$ -	\$ 550.00
1-5-5400-520	Worker's Compensation	\$ 534.66	\$ 534.66	\$ 6,950.00
			\$ -	
Subtotal		\$ 15,997.92	\$ 15,997.92	\$ 163,342

BEAUMONT CHERRY VALLEY WATER DISTRICT

January 2008 Month End Financial Statement



ADMINISTRATION & GENERAL

Expenses

		January	Year to Date	Projected 2008 Budget
1-5-5500-237	Health Insurance	\$ 7,901.95	\$ 7,901.95	\$ 96,950
1-5-5500-241	Medicare	\$ 1,936.44	\$ 1,936.44	\$ 26,175
1-5-5500-243	Retirement	\$ 9,656.89	\$ 9,656.89	\$ 159,000
1-5-5500-501	Salaries	\$ 39,288.09	\$ 39,288.09	\$ 747,617
1-5-5500-502	Bereavement/Seminar/Jury Duty	\$ -	\$ -	\$ 4,500
1-5-5500-503	Sick Leave	\$ 952.70	\$ 952.70	\$ 17,822
1-5-5500-504	Vacation	\$ 164.04	\$ 164.04	\$ 31,147
1-5-5500-505	Holidays	\$ 9,969.42	\$ 9,969.42	\$ 25,025
1-5-5500-507	Life Insurance	\$ 195.80	\$ 195.80	\$ 3,000
1-5-5500-508	Uniforms, Employee Benefits	\$ 130.00	\$ 130.00	\$ 375
1-5-5500-509	Unemployment Insurance	\$ -	\$ -	\$ -
1-5-5500-518	Seminar & Travel Expenses	\$ 40.00	\$ 40.00	\$ 18,500
1-5-5500-519	Education Expenses	\$ 135.25	\$ 135.25	\$ 4,000
1-5-5500-520	Worker's Compensation	\$ 1,057.65	\$ 1,057.65	\$ 24,750
1-5-5500-521	Social Security	\$ 8,279.97	\$ 8,279.97	\$ 104,775
1-5-5500-553	Temporary Labor	\$ -	\$ -	\$ 2,500
1-5-5500-555	Office Supplies	\$ 2,580.29	\$ 2,580.29	\$ 70,000
1-5-5500-556	Office Equipment/Service Agreements	\$ 11,167.28	\$ 11,167.28	\$ 135,000
1-5-5500-557	Office Maintenance	\$ 775.50	\$ 775.50	\$ 30,000
1-5-5500-558	Membership Dues	\$ -	\$ -	\$ 35,000
1-5-5500-559	Armored Car	\$ 384.67	\$ 384.67	\$ 5,000
1-5-5500-560	Office Equipment/Maintenance & Repairs	\$ -	\$ -	\$ 3,200
1-5-5500-561	Postage	\$ -	\$ -	\$ 55,916
1-5-5500-562	Subscription	\$ 838.00	\$ 838.00	\$ 2,850
1-5-5500-563	Miscellaneous Operating Supplies	\$ 871.79	\$ 871.79	\$ 26,500
1-5-5500-564	Miscellaneous Tools/Equipment	\$ 745.09	\$ 745.09	\$ 17,000
1-5-5500-567	Employee Medical/First Aid	\$ -	\$ -	\$ 600
1-5-5500-568	Random Drug Testing	\$ -	\$ -	\$ 100
1-5-5500-569	Employee Assistance Program	\$ -	\$ -	\$ -
1-5-5500-570	Property Insurance	\$ -	\$ -	\$ 90,000
1-5-5510-550	Board of Director Fees	\$ 3,600.00	\$ 3,600.00	\$ 75,800
1-5-5510-551	Seminar & Travel Expenses	\$ 20.00	\$ 20.00	\$ 2,500
1-5-5510-552	Election Expenses	\$ -	\$ -	\$ 22,575
1-5-5700-590	Safety Equipment	\$ -	\$ -	\$ 5,000
1-5-5500-572	State Mandates and Tariffs	\$ -	\$ -	\$ 20,360
1-5-5500-573	Miscellaneous Expenses	\$ -	\$ -	\$ 6,000
1-5-5500-574	Public Education	\$ -	\$ -	\$ 150,000
	Subtotal	\$ 100,690.82	\$ 100,690.82	\$ 2,019,537

BEAUMONT CHERRY VALLEY WATER DISTRICT

January 2008 Month End Financial Statement



Maintenance and General Plant		January	Year to Date	Projected 2008 Budget
1-5-5615-501	Labor 12303 Oak Glen Road	\$ -	\$ -	\$ 1,000
1-5-5620-501	Labor 13695 Oak Glen Road	\$ -	\$ -	\$ 1,000
1-5-5625-501	Labor 13697 Oak Glen Road	\$ -	\$ -	\$ 1,000
1-5-5630-501	Labor 9781 Avenida Miravilla	\$ -	\$ -	\$ 1,000
1-5-5610-501	Labor 560 Magnolia Ave	\$ -	\$ -	\$ 500
1-5-5610-514	Utilities - Gas	\$ -	\$ -	\$ 2,500
1-5-5610-515	Utilities - Electric	\$ 1,330.56	\$ 1,330.56	\$ 16,700
1-5-5615-515	Utilities - Electric 12303 Oak Glen Rd	\$ 319.56	\$ 319.56	\$ 3,500
1-5-5620-515	Utilities - Electric 13695 Oak Glen Rd	\$ 119.98	\$ 119.98	\$ 1,650
1-5-5625-515	Utilities - Electric 13697 Oak Glen Rd	\$ 278.76	\$ 278.76	\$ 2,800
1-5-5630-515	Utilities - Electric 9781 Avenida Miravilla	\$ 114.76	\$ 114.76	\$ 2,300
1-5-5610-582	Maintenance - General Plant	\$ 98.00	\$ 98.00	\$ 1,000
1-5-5615-582	Maint/Repair 12303 Oak Glen Rd	\$ 225.00	\$ 225.00	\$ 4,000
1-5-5620-582	Maint/Repair 13695 Oak Glen Rd	\$ -	\$ -	\$ 1,350
1-5-5625-582	Maint/Repair 13697 Oak Glen Rd	\$ -	\$ -	\$ 1,500
1-5-5630-582	Maint/Repair 9781 Avenida Miravilla	\$ -	\$ -	\$ 1,500
1-5-5615-583	Utilities - Propane 12303 Oak Glen Rd	\$ -	\$ -	\$ 4,500
1-5-5620-583	Utilities - Propane 13695 Oak Glen Rd	\$ -	\$ -	\$ 2,600
1-5-5625-583	Utilities - Propane 13697 Oak Glen Rd	\$ -	\$ -	\$ 2,000
1-5-5630-583	Utilities - Propane 9781 Avenida Miravilla	\$ -	\$ -	\$ 1,700
1-5-5610-580	Utilities - Telephone	\$ 3,735.01	\$ 3,735.01	\$ 71,000
1-5-5610-581	Utilities - Sanitation	\$ 593.10	\$ 593.10	\$ 9,000
1-5-5700-589	Auto/Fuel	\$ 1,553.44	\$ 1,553.44	\$ 100,000
1-5-5700-591	Communication Maintenance	\$ -	\$ -	\$ 1,000
1-5-5700-592	Repair Maintenance & General Equipment	\$ -	\$ -	\$ 200
1-5-5700-593	Repair Vehicles and Tools	\$ 1,120.89	\$ 1,120.89	\$ 50,000
1-5-5700-594	Large Equipment Maintenance	\$ 2,285.51	\$ 2,285.51	\$ 30,000
1-5-5700-596	Auto/Equipment Operation	\$ 1,292.28	\$ 1,292.28	\$ 20,000
1-5-5700-597	Maint/General Cyn & Ponds, Recharge Facility	\$ 2,312.29	\$ 2,312.29	\$ 10,000
1-5-5700-598	Landscape Maintenance inc. Recharge Facility	\$ 2,950.00	\$ 2,950.00	\$ 35,000
1-5-5700-601	Recharge Facility Maintenance	\$ 1,260.00	\$ 1,260.00	\$ 11,000
Subtotal		\$ 19,589.14	\$ 19,589.14	\$ 391,300

BEAUMONT CHERRY VALLEY WATER DISTRICT

January 2008 Month End Financial Statement



Engineering (in-house)		January	Year to Date	Projected 2008 Budget
1-5-5800-237	Health Insurance	\$ 320.56	\$ 320.56	\$ 4,230
1-5-5800-243	Retirement/CalPERS	\$ 2,238.72	\$ 2,238.72	\$ 22,000
1-5-5800-501	Labor	\$ 8,360.72	\$ 8,360.72	\$ 139,400
1-5-5800-502	Bereavement/Seminar/Jury Duty	\$ -	\$ -	\$ 500
1-5-5800-503	Sick Leave	\$ -	\$ -	\$ 1,500
1-5-5800-504	Vacation	\$ -	\$ -	\$ 1,750
1-5-5800-505	Holiday	\$ 3,551.42	\$ 3,551.42	\$ 3,000
1-5-5800-507	Life Insurance	\$ 17.94	\$ 17.94	\$ 350
1-5-5800-508	Uniforms, Employee Benefits	\$ -	\$ -	\$ 500
1-5-5800-518	Seminar & Travel Expenses	\$ -	\$ -	\$ 500
1-5-5800-519	Education Expense	\$ -	\$ -	\$ 2,000
1-5-5800-520	Worker's Compensation	\$ 368.46	\$ 368.46	\$ 5,000
Subtotal		\$ 14,857.82	\$ 14,857.82	\$ 180,730.00
Professional Services		January	Year to Date	Budget
1-5-5810-611	Attorney (General)	\$ -	\$ -	\$ 150,000
1-5-5810-614	Audit	\$ -	\$ -	\$ 50,000
1-5-5810-612	Development - Reimb. Attorney	\$ -	\$ -	\$ 1,000
1-5-5820-611	Engineering (Contracted)	\$ 145.00	\$ 145.00	\$ 30,000
1-5-5820-612	Development - Reimb. Engineering	\$ 539.05	\$ 539.05	\$ 200,000
1-5-5820-615	Engineering Rec Water (Grant)	\$ -	\$ -	\$ 50,000
2-1-0618	CV Septic Tank Study	\$ -	\$ -	\$ -
2-1-0623	Sewering CVCOI (SRF Loan)	\$ 1,800.00	\$ 1,800.00	\$ -
Subtotal		\$ 2,484.05	\$ 2,484.05	\$ 481,000
San Timoteo Watershed Management Authority		January	Year to Date	Budget
1-5-5810-613	STWMA Expense (Legal)	\$ -	\$ -	\$ -
1-5-5820-614	STWMA Project Committee No.1	\$ 1,950.00	\$ 1,950.00	\$ 78,000
1-5-5820-613	STWMA Basin Management Expense	\$ -	\$ -	\$ 284,800
Subtotal		\$ 1,950.00	\$ 1,950.00	\$ 362,800
GRAND TOTAL INCOME		\$ 789,976.78	\$ 789,976.78	\$ 11,191,700
GRAND TOTAL EXPENSES		\$ 376,136.45	\$ 376,136.45	\$ 9,065,335
SURPLUS (DEFICIT)		\$ 413,840.33	\$ 413,840.33	\$ 2,126,365

BEAUMONT CHERRY VALLEY WATER DISTRICT
January 2008 Month End Financial Statement



NON-OPERATING REVENUE		January	Year to Date	Projected 2008 Budget
1-4-4020-421	Front Footage Fees & Other Reimb	\$ -	\$ -	
1-4-4020-422	Facility Fees - Wells	\$ 1,280.76	\$ 1,280.76	
1-4-4020-423	Facility Fees - Water Rights (SWP)	\$ 1,099.02	\$ 1,099.02	
1-4-4020-424	Facility Fees - Water Treatment Plant	\$ 675.48	\$ 675.48	
1-4-4020-425	Facility Fees - Local Water Resources	\$ 344.19	\$ 344.19	
1-4-4020-426	Facility Fees - Recycled Water Fac.	\$ 723.80	\$ 723.80	
1-4-4020-427	Facility Fees - Transmission	\$ 1,050.28	\$ 1,050.28	
1-4-4020-428	Facility Fees - Storage	\$ 1,354.86	\$ 1,354.86	
1-4-4020-429	Facility Fees - Booster	\$ 107.61	\$ 107.61	
1-4-4020-430	Facility Fees - Pressure Reducing Sta	\$ 54.67	\$ 54.67	
1-4-4020-431	Facility Fees - Misc. Projects	\$ 46.20	\$ 46.20	
1-4-4020-432	Facility Fees - Financing Costs	\$ 207.13	\$ 207.13	
1-4-4020-435	Interest	\$ 55,970.90	\$ 55,970.90	\$ -
				\$ -
TOTAL NON OPERATING REVENUE		\$ 62,914.90	\$ 62,914.90	

Summary of Non Operating Revenue/Expenses

Non Operating Revenue	62,914.90
Capital Expense	495,197.98
	(432,283.08)

BEAUMONT CHERRY VALLEY WATER DISTRICT

January 2008 Month End Financial Statement



Fund Balance

	Beginning Balance December 2007	Additions	Expenses	Transfers	Ending Balance January-08
GENERAL	4,408,535.48	797,480.86	394,775.62	(89,060.90)	4,722,179.82
DEPRECIATION	(2,680,098.78)		418,723.75	50,000.00	(3,048,822.53)
OPERATING RESER	1,328,096.17	2,260.65		26,040.60	1,356,397.41
EMERGENCY RESE	445,764.94	758.77		13,020.30	459,544.01
FRONT FOOTAGE	1,365,784.23	2,324.80			1,368,109.03
	-				-
FACILITIES FEES PI	-				-
WELLS & WELL UPC	6,018,831.97	11,525.84			6,030,357.81
TRANSMISSIONS M.	(3,134,994.30)	1,050.28	4,487.58		(3,138,431.60)
STORAGE	(4,397,773.03)	1,354.86	680.97		(4,397,099.14)
BOOSTER STATION	1,394,265.39	2,480.89			1,396,746.28
TREATMENT PLANT	9,814,291.11	17,381.08			9,831,672.19
MISC. ENGIN	523,313.16	890.77			524,203.93
PRESSURE REDUCI	(271,552.50)	54.67			(271,497.83)
MISC. PROJECTS	203,793.84	393.09			204,186.93
FINANCING COSTS	1,396,766.33	2,584.67			1,399,351.00
	-				-
FACILITY FEES REC	(4,055,304.26)	723.80	3,210.90		(4,057,791.36)
REC STORAGE	75,534.43	128.57			75,663.00
	-				-
WATER RIGHTS (SV	5,907,083.06	11,153.89			5,918,236.95
LOCAL WATER RES	(8,055,008.16)	344.19	39,966.83		(8,094,630.80)
	-				-
DEVELOPER REIMB	(232,360.49)	-	9,488.78		(241,849.27)
City of Banning -	10,895.67	-			10,895.67
	-				-
*Total	10,065,864.26	852,891.68	871,334.43	-	10,047,421.51

**Completion of Construction in Progress including carry over from prior year*


Actual Cash Balance does not reflect inventory purchased for capital improvement jobs in progress.

****The difference in the deposit balance and the facility balance represents construction in progress****

In memo only:

Bank Balance	
Savings Account	88,334.79
Checking Account	849,477.55
Laif Account	2,631,575.39
Total:	3,569,387.73

MEMORANDUM

DATE: 01/31/2008
TO: FINANCE & AUDIT COMMITTEE
CC: C.J. BUTCHER, GENERAL MANAGER
FROM: JULIE J. SALINAS 
RE: RFP – PROFESSIONAL AUDITING SERVICES (2007/2008)

At the December 4, 2007 meeting of the Finance & Audit Committee, Staff presented an RFP to the Committee soliciting professional auditing services for the calendar year ending December 31, 2007 and December 31, 2008. Upon the recommendation of the Committee, staff submitted the RFP to the following accounting firms:

Ahearn Adcock Devlin LLP
Certified Public Accountants, Inc.
2155 Chicago Avenue, Ste 100
Riverside, CA 92507

Teaman, Ramirez & Smith, Inc.
Certified Public Accountants
4201 Brockton Ave, Ste 100
Riverside, CA 92501

Kuebler, Prudhomme & Co
Certified Public Accountants
43500 Ridge Park Drive, Ste 104
Temecula, CA 92543

Mayer Hoffman McCann P.C.
Conrad Government Services Division
2301 Dupont Dr, Ste 200
Irvine, CA 92612

In order to be considered, qualified bids had to be received by 3pm on January 25, 2008. The District received only one bid from Mayer Hoffman McCann P.C., which as you may recall, was hired to perform the 2004, 2005 and 2006 audits.

Recommendation: Recommend to the full Board the approval of the bid received from Mayer Hoffman McCann P.C.

JJS

01/31/2008

1



Mayer Hoffman McCann P.C.

Prepared exclusively for:

**BEAUMONT CHERRY VALLEY
WATER DISTRICT**
Beaumont, California



***PROPOSAL OF INDEPENDENT AUDIT SERVICES
TO THE
BEAUMONT CHERRY VALLEY WATER DISTRICT***

Submitted by:

**MAYER HOFFMAN McCANN P.C.
CONRAD GOVERNMENT SERVICES DIVISION
2301 DUPONT DR., SUITE 200
IRVINE, CALIFORNIA 92612**

January 25, 2008

**CONTACT PERSON – KEN AL-IMAM, SHAREHOLDER
PHONE NO: (949) 474-2020, EXT. 273
FACSIMILE NO: (949) 263-5520
EMAIL: kalimam@cbiz.com
WEBSITE: www.mhm-pc.com**

**MAYER HOFFMAN McCANN P.C.
CALIFORNIA LICENSE NO. CORP 5091**

**MAYER HOFFMAN McCANN P.C.
FEDERAL IDENTIFICATION NO. 43-1947695**



**PROPOSAL OF AUDIT SERVICES
TO THE
BEAUMONT CHERRY VALLEY WATER DISTRICT**

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Mayer Hoffman McCann P.C.
An Independent CPA Firm
Conrad Government Services Division
2301 Dupont Drive, Suite 200
Irvine, California 92612
949-474-2020 ph
949-263-5520 fx
www.mhm-pc.com

January 25, 2008

Chuck Butcher
General Manager
Beaumont Cherry Valley Water District
560 Magnolia Avenue
Beaumont, California 92223

Dear Mr. Butcher:

The Conrad Government Services Division of Mayer Hoffman McCann P.C. is pleased to respond to your request to continue to serve as the independent auditors for the Beaumont Cherry Valley Water District for the calendar year ending December 31, 2007, with the option of auditing its financial statements for an additional calendar year.

We are aware that while the Beaumont Cherry Valley Water District has solicited numerous proposals, the Conrad Government Services Division of Mayer Hoffman McCann P.C. (MHM) would be your best selection for the following reasons which are set forth in greater detail in our proposal:

- The Conrad Government Services Division of MHM.'s audit team of Ken Al-Imam, Engagement Shareholder; Stephen Parker, Engagement Manager; and Monica Lo, Incharge Auditor have a proven track record in serving California Water Districts and other local governments.
- Mayer Hoffman McCann P.C. has analyzed the impacts of the suite of eight new risk assessment auditing standards (SAS 104-111) that will dramatically change the level of internal control documentation required for all audits performed for periods ending December 31, 2007 or later. This significant change in the scope of the audit has been reflected in the accompanying audit fee.
- Mayer Hoffman McCann P.C. is a national CPA Firm. In California, Mayer Hoffman McCann P.C. has offices in Los Angeles, Oxnard, Bakerfield, Irvine, San Diego and San Jose. More than 400 accounting and audit professionals serve clients from the California offices.
- The Conrad Government Services Division of Mayer Hoffman McCann P.C. is headquartered in Irvine, California and represents the former CPA practice of Conrad and Associates, L.L.P.
- We are proud of our leadership role in local governmental auditing and accounting. We currently audit over 60 local governments throughout Southern California, including *several major water and sewer agencies*: Orange County Sanitation District, Inland Empire Utilities Agency, Coachella Valley Water District, San Diego County Water Authority, Santa Margarita Water District, Elsinore Valley Municipal Water District, San Bernardino Municipal Water Department, Eastern Municipal Water District, South County Regional Wastewater Authority, San Elijo Wastewater Authority, and the Big Bear Area Regional Wastewater Authority.
- In addition to providing extensive local government and other audit and information technology training for our staff, the Conrad Government Services Division provides an annual Governmental Accounting Standards Board (GASB) Technical Update each spring for our clients.



Beaumont Cherry Valley Water District
Page Two

- We understand the scope of work to be performed and we can and will deliver the services desired by the Beaumont Cherry Valley Water District.
- Mayer Hoffman McCann P.C. adheres to the strict quality control measures and high professional standards of the Public Company Accounting Oversight Board (PCAOB), the American Institute of Certified Public Accountants (AICPA) and California State Board of Accountancy. MHM is a member of the AICPA's Center for Public Company Audit Firms, Employee Benefit Plan Audit Quality Center, Governmental Audit Quality Center and the AICPA's Private Company Practice Section (PCPS).
- We believe that our fee estimate and structure will assure the Beaumont Cherry Valley Water District of a fair and reasonable cost (based upon the experience of our audit team) to perform the annual audit examination for the District.
- Mr. Ken Al-Imam, Shareholder and Mr. Michael A. Harrison, Shareholder, are authorized shareholders of the Conrad Government Services Division of Mayer Hoffman and are authorized to bind our Firm in contractual matters with the Beaumont Cherry Valley Water District. Messrs. Harrison and Al-Imam are also authorized to make representations for the Firm to the Beaumont Cherry Valley Water District.
- Mayer Hoffman McCann P.C. and all key personnel are licensed and in good standing with the California State Board of Accountancy to practice as independent certified public accountants. Additionally, Mayer Hoffman McCann P.C. is independent with respect to the Beaumont Cherry Valley Water District within the Government Auditing Standards. Mayer Hoffman McCann P.C. is an Equal Opportunity Employer. We are committed to providing outstanding service to the District and in meeting the requested time deadlines. We will maintain our working papers for a period of seven years. Our Firm has currently in force all insurance coverages as required by the Beaumont Cherry Valley Water District.

The Conrad Government Services Division of Mayer Hoffman McCann P.C. thanks the Beaumont Cherry Valley Water District for the opportunity to present our proposal qualifications and for the opportunity to be appointed as your independent auditors. Our proposal remains a firm and irrevocable offer for 90 days. I look forward to you contacting me so that I may answer further any questions which you may have. You may contact me at (949) 474-2020, Ext. 273.

Very truly yours,

MAYER HOFFMAN McCANN P.C.
CONRAD GOVERNMENT SERVICES DIVISION

A handwritten signature in black ink, appearing to read 'Ken Al-Imam', is written over the printed name.

Ken Al-Imam, C.P.A.
Shareholder

SECTION A

ABOUT MAYER HOFFMAN McCANN P.C.

Mayer Hoffman McCann P.C. is a National CPA Firm. The firm is independently owned and operated through its 193 shareholders. The firm began in Kansas City, Missouri in 1954. After years of steady growth the Firm expanded into a National Practice. Mayer Hoffman McCann P.C. currently operates from 29 offices throughout the United States and is licensed in 48 States. Mayer Hoffman McCann P.C. is closely aligned with CBIZ (NASDAQ:CBIZ). The 193 shareholders in 29 Mayer Hoffman McCann P.C. offices direct the resources of approximately 1800 Accounting and Audit professionals who services the attest clients of Mayer Hoffman McCann P.C.

The Western Region Office of Mayer Hoffman McCann P.C. work closely together in servicing clients and sharing professional resources among offices. Those offices locations are as follows:

- Irvine California (Conrad Government Services Division)
- Irvine, California (SEC services office)
- Los Angeles, California
- Bakersfield, California
- Oxnard, California
- San Diego, California
- Salt Lake City, Utah
- Phoenix, Arizona
- Tucson, Arizona

The Western Region offices have more than 425 professional accounting and audit personnel available to the 56 shareholders of Mayer Hoffman McCann P.C. in the ten Western Region offices.

The Conrad Government Services Division of Mayer Hoffman McCann P.C. commenced on January 1, 2006. This Division is the former CPA practice of Conrad and Associates, L.L.P., a 35 year old CPA firm which has been nationally and locally recognized for its expertise in Governmental Accounting and Auditing. The Conrad Government Services Division is the technical and practice unit designated within Mayer Hoffman McCann P.C. for technical expertise and training for Mayer Hoffman McCann P.C. on a national level.

National and Local Government Expertise in the Conrad Government Services Division is directed through the following shareholders of Mayer Hoffman McCann P.C. who devote their time to servicing governmental clients:

- Ronald L. Conrad, Shareholder
- Michael A. Harrison, Shareholder
- Ken Al-Imam, Shareholder
- Ronald Rolwes, Shareholder
- Marcus Davis, Shareholder
- Jennifer Christian, Shareholder

Mayer Hoffman McCann P.C. is a National CPA Firm and ranked among the top 10 Accounting Service Providers in the country. MHM adheres to the strict quality control measures and high professional standards of the Public Company Accounting Oversight Board (PCAOB), the American Institute of Certified Public Accountants (AICPA), and the California State Board of

Accountancy (as well as other states when applicable). Our Firm is a member of the AICPA's Center for Public Company's Audit firms, Employee Benefit Plan Audit Quality Center, Governmental Audit Quality Center and the AICPA's Private Company Practice Section (PCPS).

As a member of the Private Companies Practice Section and PCAOB our audit procedures and working papers are regularly examined by another CPA firm in the firm-on-firm peer review program. In addition, all aspects of the firm's quality control practices have been reviewed, including the firm's commitment to extensive training programs. In every member firm, each member of the professional staff must enroll in continuous professional education courses. Each is required to take at least 120 hours of classes over a three-year period. Courses cover a wide spectrum of professional and technical subjects, and include Fraud Auditing, Professional Ethics and Governmental Accounting and Auditing topics to help the practitioner maintain his/her professional expertise. A copy of Mayer Hoffman McCann P.C.'s Quality Control Review was recently completed for the year ended June 30, 2005. A copy of MHM's previous peer review report is included at the end of our technical proposal. In all instances of Peer Review both Mayer Hoffman McCann P.C. and the Conrad Government Services Division have never had a record of substandard audit work. Additionally, the results of field audits and desk reviews by Government Agencies and other Regulatory Agencies of Governmental audits conducted by our Firm have always indicated that our audit work met the requirements of documentation. No disciplinary actions have been taken or are pending against our Firm during the past three years.

SECTION B

OUR PRIOR EXPERIENCE AUDITING SPECIAL DISTRICTS AND OTHER LOCAL GOVERNMENTS

The Conrad Government Services Division of Mayer Hoffman McCann P.C. is vastly experienced in the audits of local government units (all funds audit examinations of cities including single audits performed under OMB Circular A-133, financial and compliance audits of California Redevelopment Agencies, audit examinations of public housing authorities, joint powers authorities and special districts). Among the local government entities which the Conrad Government Services Division has served during the past fiscal year are the following:

Audits of Special Districts

Orange County Sanitation District

Conrad and Associates, L.L.P. was retained in 2005 to serve as the annual auditors for the Orange County Sanitation District through 2009. The District provides regional wastewater collection, treatment, and disposal services to approximately 2.4 million people in the County of Orange. The District has assets of \$1.7 billion and an annual budget of over \$175 million. The financial statements of the District receive both the GFOA and the CSMFO awards for excellence in financial reporting.

San Diego County Water Authority

The *San Diego County Water Authority* (the "Authority") was organized on June 9, 1944 under the County Water Authority Act (The "Act") for the primary purpose of providing a supplemental supply of imported water to its member agencies for domestic, municipal and agricultural uses. The Authority has total revenues of over \$300 million and total assets of over \$1.7 billion. The Authority consists of 24 member agencies that are each represented by at least one person on the Authority's Board of Directors. The Authority is a member of the Metropolitan Water District of Southern California (MWD) and historically, the Authority has purchased from MWD all the water it requires to meet the demands of the member agencies. In the fiscal year ended June 30, 2000, Conrad and Associates, L.L.P. assisted the Authority in the implementation of GASB Statement No. 34. The financial statements of the Authority receive both the GFOA and the CSMFO awards for excellence in financial reporting.

Inland Empire Utilities Agency

The *Inland Empire Utilities Agency* (formerly known as the **Chino Basin Municipal Water District**) was formed on June 6, 1950. The original mission of the Agency was to distribute water imported from the Colorado River. That role was soon expanded to include the distribution of water imported to Southern California through the State Water Project. The Agency is a wholesaler of water to the various retail sellers of water in the Chino Basin area. The Agency has total assets in excess of \$400 million and an operating budget of over \$50 million. In the fiscal year ended June 30, 2001, Conrad and Associates, L.L.P. assisted the Agency in the implementation of GASB Statement No. 34. The financial statements of the Agency receive both the GFOA and the CSMFO awards for excellence in financial reporting.

Irvine Ranch Water District

The Irvine Ranch Water District was formed in 1961 as a special district under Division 13 of the California Water Code and provides water for irrigation and domestic purposes and sewer services to users within its boundaries. The District is divided into various geographical segments called improvement districts. Each improvement district has the authority to issue general obligation bonds and levy and collect ad valorem tax assessments on the land value within its legal boundaries. The District has total revenues of almost \$200 million and total assets of over \$2 billion.

Municipal Water Department of the City of San Bernardino

The *Municipal Water Department of the City of San Bernardino, California* ("MWD") issues financial statements separate from those of the City. MWD is governed under the Charter of the City of San Bernardino. A Board of Water Commissioners who is appointed by the Mayor of the City of San Bernardino has certain limited powers with respect to MWD. MWD operates two enterprise funds: the Water Utility Enterprise Fund (Water Utility) and the Sewer Utility Enterprise Fund (Sewer Utility). MWD has operating revenues in excess of \$33 million and assets (including a sewage treatment plant) in excess of \$275 million. In the fiscal year ended June 30, 2001, Conrad and Associates, L.L.P. assisted the Department in the implementation of GASB Statement No. 34.

Coachella Valley Water District

The *Coachella Valley Water District* (the District) was organized in 1918 under the County Water District Act provisions of the state water codes. The District provides domestic and irrigation water, stormwater protection, agricultural drainage, sanitation, and water conservation services to users within its boundaries. The District's service area (approximately 638,000 acres) is primarily Riverside County, but also extends partially into Imperial and San Diego Counties. The District's Board of Directors has formed various improvement districts, which are geographical segments within the service area of the District. General obligation bonds are issued for each improvement district, and interest and principal thereon are payable from ad valorem assessments on land within such district, from service charges and proceeds from the sale of property. The District has total assets of \$850 million and an operating budget of \$80 million.

San Elijo Joint Powers Authority

The *San Elijo Joint Powers Authority* (JPA) was created in June 1987 to own, operate, maintain and upgrade the San Elijo Water Reclamation Facility (WRF). The member agencies of the JPA are the Cardiff Sanitation District (Cardiff) and the City of Solana Beach (Solana Beach). The JPA is governed by a board of directors consisting of two directors from each member agency. The JPA is also conducting, in conjunction with the City of Escondido, the repair and maintenance of the ocean outfall used by the JPA and the City of Escondido. In the fiscal year ended June 30, 2001, Conrad and Associates, L.L.P. assisted the Authority in the implementation of GASB Statement No. 34.

South County Regional Wastewater Authority

The *South County Regional Wastewater Authority* (the Authority) was created on July 1, 1992 by the City of Morgan Hill and the City of Gilroy. The purpose of the Authority is to plan and implement regional solutions to the wastewater treatment and management problems resulting from the generation of wastewater within the service areas of the Member Agencies. To achieve this purpose, the Authority has constructed and operates a sewage treatment plant that provides secondary treatment for sewage, as well as wastewater reclamation. The City of Gilroy has a 58.1% ownership interest in the Authority. The City of Morgan Hill has a 41.9% ownership interest in the Authority. This agreement terminates the joint power agreement entered into in 1979 (the Agreement of 1979). The Authority is governed by a Board of Directors which consists of three members from the Gilroy City Council and two members from the Morgan Hill City Council.

Lake Arrowhead Community Services Water District

Lake Arrowhead Community Services District (the "District") was formed March 16, 1978 under the Community Services District Law (California Government Code Section 61000) for the purpose of acquiring and operating the domestic water system owned by Arrowhead Utility Company. The District encompasses the Arrowhead Woods area and covers approximately 4,925 acres including a 780-acre lake and 134-acre country club. The District is located in the San Bernardino Mountains at an elevation of 5,100 feet. Proceeds from the sale of \$4,930,000 in revenue bonds were used to purchase the system on August 21, 1978. On June 7, 1983, the voters approved the annexation of Lake Arrowhead Wastewater District to the District to provide sewer services, effective July 1, 1983. On April 1, 1995, the District assumed ownership and control of the Deer Lake Water Corporation which provides water to the residents of Deer Lodge Park ("D.L.P.").

Big Bear Area Regional Wastewater Agency

The *Big Bear Area Regional Wastewater Agency* (Agency) is a joint powers agency comprised of three members: the Big Bear City Community Services District, the City of Big Bear Lake, and the County of San Bernardino on behalf of the County Service Area 53, Zone B. The Agency was formed in 1974 to construct and operate regional sewage treatment and disposal facilities for the entire Big Bear Valley. The service area for the Agency includes most of the Big Bear Valley in the San Bernardino Mountains in Western San Bernardino County. The Agency was formed under a joint exercise of powers agreement among the member entities for the purposes of planning and constructing sewer improvements to serve the member entities' service areas, obtaining State and Federal Clean Water grants, financing the local share of project costs, and operating the regional facilities. A regional treatment plant and disposal area were constructed and began operation in 1978.

All Funds Examinations of California Cities

City of Santa Ana (Approximate budget \$375 million) During 1984-1988 our firm served as auditors for the City at Santa Ana the City Council again selected our firm in 1999 to serve as auditors for the 1999-2005 audits of the City and Agency. The City is one of the largest cities in Orange County. The City has in excess of \$400 million in bonded indebtedness and receives more than \$53 million in Federal grant Funding through its Housing, Authority, CDBG and other grant programs. The City also receives the CSMFO and GFOA awards for excellence in financial reporting. During 2002, we assisted the City in its initial GASB No. 34 implementation of its June 30, 2002 CAFR and again in 2003 through 2005, performed the GASB No. 34 compliant audit of this City and Agency.

City of Pasadena (Approximate budget \$450 million) The Conrad Government Services Division of MHM was selected in 2001 to serve as independent auditors of the City of Pasadena for fiscal 2001-2005. The audit of the City including discretely presented component units includes the Rose Bowl Operating Company, Pasadena Center Operating Company, Pasadena Parking Authority, Pasadena Civic Improvement Corporation, Pasadena Fire and Police Retirement System, Pasadena Housing Authority and the Pasadena Community Development Commission. The City has a Light and Power Enterprise Fund for operations of the City's electric utility as well as numerous other enterprise activities. The City has submitted its 2004 CAFR under the CSMFO and GFOA Award Programs and has previously received these Awards in prior years. We assisted the City in its initial implementation of GASB No. 34 of its June 30, 2002 CAFR and again performed the GASB No. 34 compliance audit for the years ended June 30, 2003 through 2005.

City of Santa Monica (Approximate budget \$400 million) Our firm was selected in 2003 to serve as independent auditors for 2003-2007. This Los Angeles County city operates the "Big Blue Bus" transit and is a full service city; has approximately \$250 in long-term debt. The City has an active Redevelopment Agency and Parking Authority. The City receives the CSMFO and GFOA Awards for Excellence in Financial Reporting. Our firm completed the audit of this major Los Angeles County city for the fiscal years ended June 30, 2003 through 2005.

City of Rancho Santa Margarita (Approximate budget \$16 million) This Orange County City was incorporated January 1, 2000. Conrad and Associates, L.L.P. were selected to serve as the initial auditors of this City. During fiscal 2001 the City early implemented GASB No. 34 with technical guidance from our audit team. The City received the GFOA Award Recognition for its 2004 CAFR and the CSMFO Award for Excellence for its 2004 CAFR and again submitted its 2005 CAFR for award recognition under both the GFOA and CSMFO Award Programs.

City of Solana Beach (Approximate budget \$18 million) This northern San Diego County city selected our firm in fiscal 2001 to serve as auditors and assist the City in early implementation of GASB No. 34. The fiscal 2001 CAFR and subsequent CAFR's were prepared in compliance with the new financial reporting model. The City has received the CSMFO and GFOA Awards for its 2004 CAFR and again submitted its 2005 CAFR for award recognition under both programs.

City of Laguna Woods (Approximate budget \$6 million) This Orange County city was incorporated in March 1999. We were selected to serve as the City's initial auditors for fiscal years from incorporation through June 30, 2000 and for years ended June 30, 2001 and subsequent years.

City of Torrance (Approximate budget \$375 million) We were selected in 2003 to serve as the independent auditors for 2003-2007. The City operates an airport, transit; has water and sewer enterprise funds; and has approximately \$130 million in bonded indebtedness. The City has received the GFOA Award Program for Excellence in Financial Reporting.

City of Lomita (Approximate budget \$11 million) We have served as independent auditors for this Los Angeles County city for the fiscal years 1999-2005. The City has a water enterprise fund, a housing program and a single audit in accordance with OMB Circular A-133 is performed.

City of San Marcos (Approximate budget \$90 million) We have performed the audit of this San Diego County city since 1998. The audit includes within the reporting entity of the City, the San Marcos Redevelopment Agency, San Marcos Financing Authority, California Mobile Home Financing Authority, San Marcos Fire Protection District and the San Marcos Community Foundation. The City has received the CSMFO and GFOA Awards for Excellence in Financial

Reporting each of the years we have served as auditors 1998-2005 and again has submitted its 2005 CAFR under these award programs.

City of Placentia (Approximate budget \$30 million) We have performed the audit of this Orange County city since 1999. The audit includes the Placentia Redevelopment Agency, Placentia Public Improvement Corporation and Placentia Public Financing Authority. The City has received the CSMFO and GFOA Awards for Excellence in Financial Reporting for each of the years which the City has submitted its CAFR under the award program.

City of Redlands (Approximate budget \$109 million). The City Council of the City of Redlands selected our firm to serve as independent auditors for fiscal years 1999-2007. The City's audit includes the Redlands Redevelopment Agency and Redlands Financing Authority. The City has a single audit under OMB Circular A-133 and operates six enterprise activities, including water and sewer. In 2004, the City received the GFOA Award for Excellence in Financial Reporting and again submitted its 2005 CAFR to GFOA.

City of Newport Beach (Approximate budget \$150 million) The City Council of the City of Newport Beach selected our firm in fiscal 2000 to serve as its independent auditors. The scope of the audit includes the Newport Beach Public Facilities Corporation. The City has received the CSMFO and GFOA Award Programs for its 2004 CAFR and again has submitted its 2005 CAFR under the CSMFO and GFOA Award Recognition Programs. Our audit team assisted the City in its initial GASB No. 34 implementation for its fiscal 2002 audit and again performed the GASB No. 34 audits in 2003 through 2005.

City of La Palma (Approximate budget \$17 million) Our Firm was selected in fiscal 2001 to serve as independent auditors of this Orange County City for fiscal 2001-2005. We also assisted the City in the audit of a Developer Disposition Agreement for a Senior Housing Project in La Palma. The City has a water enterprise fund and the CSMFO and GFOA Award Certificate received for its 2002 and 2004 CAFR's. The 2005 CAFR is again being submitted under both award programs.

City of San Bernardino (Approximate budget \$225 million) During fiscal 2000 the City of San Bernardino, the Water Department and the San Bernardino Economic Development Authority engaged our firm to perform its audit of the City and all component units. The City is the largest city in San Bernardino County. The San Bernardino EDA is a complex Redevelopment Agency with numerous DDA's and OPA's. The City and Agency have in excess of 200 million in bonded indebtedness and the City operates water and sewer activities as well as other enterprise activities. During 2002, our audit team assisted the City in its initial implementation of GASB No. 34. We have served as independent auditors of the City for the years ended June 30, 2000-2005.

City of Indio (Approximate budget \$40 million) This Coachella Valley City engaged our firm in 1993 through 2000 and again reselected our firm to perform their audit for 2002-2007. The City has a Public Financing Authority and Redevelopment Agency. The City is a growing City with more than 13,000 units of housing in process in 2005.

City of Palm Springs (Approximate budget \$85 million) Our Firm has served as auditors for this Coachella Valley City since 1986. The Palm Springs Redevelopment Agency is part of the reporting entity of the City. The City operates the Palm Springs Regional Airport and receives various federal funding, including FAA grants subject to the single audit under OMB Circular A-133. Other enterprise funds of the City include the wastewater and golf course activities. The City has received the CSMFO Award for Outstanding Financial Reporting and the GFOA Certificate of Achievement for Excellence in Financial Reporting for its 1989-2004 CAFR's, and has submitted its 2005 CAFR under each of those award programs. In fiscal 2003, we assisted

the City in its GASB No. 34 implementation. We are under contract to serve the City of Palm Springs through June 30, 2006.

City of Costa Mesa (Approximate budget of \$115 million) Our Firm was selected to serve as independent auditors in fiscal 1991. Included in the audit are the operations of the Costa Mesa Financing Authority, the Costa Mesa Redevelopment Agency and the Costa Mesa Sanitary District. The City also operates a municipal golf course and receives various sources of Federal funding subject to single audit under OMB Circular A-133. The City has received the CSMFO Award for Outstanding Reporting and the GFOA Certificate of Achievement for Excellence in Financial Reporting for its 2004 CAFR and has submitted its 2005 CAFR under each of the foregoing programs. In fiscal 2003, we assisted the City in its initial GASB No. 34 implementation.

City of San Gabriel (Approximate budget \$15 million) Our Firm has conducted the audit examination of this Los Angeles County City for fiscal 1988 through 2005. A single audit in accordance with OMB Circular A-133 was also conducted for each year. The 1990 through 2004 CAFR received the CSMFO Outstanding Award and GFOA's Certificate of Achievement for Excellence in Financial Reporting. The 2005 CAFR is again being submitted for review under the CSMFO and GFOA award programs. In fiscal 2003, we assisted the City in its initial GASB No. 34 implementation. We are under contract to serve as auditors of this City through 2009.

City of La Verne (Approximate budget \$20 million) Our Firm conducted the audit examination of this City for fiscal 1988 through 2005. The City and Agency have several owner participation agreements, multiple issues of long-term debt outstanding, and operates both a water and sewer utility. A single audit in accordance with OMB Circular A-133 was also conducted for each year. The City received the CSMFO Award for outstanding financial reporting for each of the past ten fiscal years. In fiscal 2003, we assisted the City in GASB No. 34 implementation.

City of Gilroy (Approximate budget \$35 million) Our Firm has conducted the audit examination of this Santa Clara County city for fiscal 1989 through 2005. We assisted the City in a conversion to full governmental GAAP for all its funds. We have also conducted a management audit of the City's waste disposal contractor, and single audits in accordance with OMB Circular A-133 for 1989 through 2005. In fiscal 2003, we assisted the City in its initial GASB No. 34 implementation.

City of Victorville (Approximate budget \$85 million) This San Bernardino city engaged our firm to perform the 2002-2006 annual audits. Component units of the City include the Redevelopment Agency and Southern California Logistics Airport Authority. In fiscal 2003, we assisted the City in its initial GASB No. 34 implementation.

City of West Covina (Approximate budget \$80 million) We were selected in 2003 to serve as independent auditors of this Los Angeles County city. The scope of our audit includes the Redevelopment Agency and Financing Authority. We assisted the City in 2003 in its GASB No. 34 implementation.

City of Highland (Approximate budget \$15 million) Our Firm currently serves as the auditors of this San Bernardino County City. We completed the examination of the City for the years ended June 30, 1989 through June 30, 2005. We assisted the City in developing accounting policies and establishing fund structure for its Redevelopment Agency. The City has received the GFOA and CSMFO awards for its CAFR during each of the past fifteen years. In fiscal 2003, we assisted the City in its initial GASB No. 34 implementation. The City has contracted our Firm through 2009.

City of Hemet (Approximate budget \$25 million) Our Firm was selected during 1989 to serve as auditors of this Riverside County city. We have completed audits of the City, Redevelopment Agency and the single audit in accordance with OMB Circular A-133 for the years ended June 30, 1989 through 2005. The City has several internal service fund activities and operates refuse and water utility enterprise funds. In fiscal 2003, we assisted the City in its initial GASB No. 34 implementation.

City of Hawaiian Gardens (Approximate budget \$18 million) Our Firm was selected in late 1990 to serve as auditors of this Los Angeles County city. Our firm completed the 1989 through 2005 audit examinations of the City, Redevelopment Agency and Public Financing Authority. We also conducted single audits in accordance with OMB Circular A-133. In previous years we provided technical assistance to the City and Redevelopment Agency in accounting matters, and performed special reviews at the Agency's request of the validity of the Redevelopment Agency's tax increment increase. The Redevelopment Agency has several debt issues, including those involving the advance refunding and defeasance of debt. The City also has revenues from a casino.

City of Rancho Mirage (Approximate budget \$20 million) Our Firm's professionals, performed the examination of this desert City from 1982 through 1988. The City receives significant hotel-motel bed taxes and has numerous special assessment districts subjected to audit. Our firm was again selected in 1992 to perform the audit examinations of the City, Agency, Financing Authority and single audit. The City has received award recognition under the CSMFO and GFOA Award Programs for Excellence in Financial Reporting for its CAFR in each of the years submitted. In fiscal 2003, we assisted the City in its initial GASB No. 34 implementation. We currently serve as independent auditors of the City for 2006.

City of La Quinta (Approximate budget \$35 million) Our Firm was selected in 1992 and again in 2001 to serve as auditors of this Coachella Valley City. Included within the audit are the La Quinta Redevelopment Agency and La Quinta Financing Authority. The City has received recognition under the CSMFO award program for its CAFR. In fiscal 2001, we advised the City staff and the City early implemented GASB No. 34 for its 2001 CAFR. The City's GASB No. 34 CAFR for 2002 through 2004 received both the CSMFO and GFOA Award recognition and were again submitted under both award programs in 2005.

City of Carson (Approximate budget \$99 million) We were selected in 2002 to serve as independent auditors of this Los Angeles County city. The City receives the GFOA Award for excellence in Financial Reporting. In fiscal 2003, we assisted the City in its initial GASB No. 34 implementation.

City of Temple City (Approximate budget \$14 million) Our Firm is under contract through 2006 to perform the audit of the City, Redevelopment Agency, Financing Authority and Single Audit under OMB Circular A-133. We also have provided other technical assistance in the preparation of State Controller's Reports, Employee Benefit Plan tax returns and other budgetary assistance. The City has received the CSMFO and GFOA Awards for Excellence in Financial Reporting for its CAFR in each of the years it has submitted them. In fiscal 2003, we assisted the City in its initial GASB No. 34 implementation.

City of Bell (Approximate budget \$18 million) We were selected in 1994 to perform the audit of this Los Angeles County City, the Bell Redevelopment Agency and Surplus Property Authority. We also perform a single audit under OMB Circular A-133. The City has received the CSMFO and GFOA Award for Excellence in Financial Reporting in each of the years submitted. In fiscal 2003, we assisted the City in its initial GASB No. 34 implementation. We are currently under contract with the City through 2007 for this Los Angeles County City.

City of Aliso Viejo (Approximate budget \$8 million) This newly incorporated Orange County City engaged our firm to perform the 2002-2005 annual audits. We assisted the City in preparation of a GASB No. 34 CAFR for their initial year of incorporation. Their 2002 through 2004 CAFR received both GFOA and CSMFO for Awards for Excellence in Financial Reporting and were again submitted in 2005.

Town of Yucca Valley (Approximate budget \$12 million) We were selected in 2002 to serve as independent auditors of this Riverside County city. The City received the CSMFO Award for its CAFR in each year submitted.

City of South Gate (Approximate budget \$60 million) We were selected in 1997 to perform the audit of this Los Angeles County city. We previously served as auditors from 1983-1987. This City has significant grant activity including Section 8 Housing Programs. We performed audits of the City, Redevelopment Agency and Public Financing Authority. The City submitted its CAFR under the CSMFO and GFOA award programs in various years that we have served as auditors.

City of Laguna Niguel (Approximate budget \$18 million) We were selected in 1996 to serve as independent auditors of this Orange County city. We performed audits of the City and Community Services Districts for fiscal years ended June 30, 1996 through 2005. In fiscal 2003, we assisted the City in its initial GASB No. 34 implementation.

City of Laguna Beach (Approximate budget \$43 million) Our Firm was selected during 1998 to serve as independent auditors for this beach city. The City operates a municipal transit fund and has dealt with several disasters with FEMA grant reimbursements. The City received an award for its CAFR under the CSMFO Award Program for Outstanding Financial Reporting in each of the years it has submitted. In fiscal 2003, we assisted the City in its initial GASB No. 34 implementation.

City of Yucaipa (Approximate budget \$15 million) This San Bernardino County selected our Firm to serve as independent auditor for the years 2005 through 2007. We have completed the initial year audit of the City and Redevelopment Agency for 2005.

City of El Cajon (Approximate budget \$76 million) We were selected in 2002 to perform the audit of this San Diego County city. The City received the CSMFO and GFOA Awards for its 2002 CAFR. In fiscal 2003, we assisted the City in its initial GASB No. 34 implementation.

City of Goleta (Approximate budget \$14 million) We were selected in 2003 to serve as the independent auditors of this newly incorporated city in Santa Barbara County. The City assumed a Redevelopment Project area from the County and is implementing GASB No. 34 for its initial 2003 CAFR. The City received the GFOA and CSMFO Awards for Excellence in Financial Reporting for its 2004 CAFR and has submitted its 2005 CAFR under both award programs.

City of National City (Approximate budget \$66 million) We were selected in 2004 to serve as the independent auditors of this San Diego city. During 2003, we served as consultants to the City assisting them in their GASB No. 34 implementation. The City has a Section 8 Senior Housing Project, Transit activities, and an active Redevelopment Agency.

City of Burbank (Approximate budget \$475 million) We were selected in 2005 to serve as independent auditors of this Los Angeles County city. The City operates an electric utility, has an active redevelopment agency, and receives the GFOA and CSMFO Awards for Excellence in Financial Reporting.

SECTION C
CAPABILITIES IN GENERAL CONSULTING AND COMPLIANCE AUDITING

In addition to our annual auditing services, we have assisted our clients by performing both attest services and various management advisory and other accounting services, including:

- Investment Portfolio reviews and policy on derivative use
- Reviews of water billing systems
- Special fraud audits
- Special hotel-motel bed tax audits
- Other gross receipts audits (cable television franchise fees, excavation tax, etc.)
- Contractual agreement compliance audits
- Review of central purchasing systems
- Review of warehouse controls and inventory systems
- Review of operations in City Treasurers' Office
- Reviews of cash controls in parks and recreation departments
- Review of investment policies and modifications thereto
- Special EDP reviews
- Review of permitting process within city building departments
- Analysis of investment yields
- Assistance in presentations to city councils
- Assistance in setting up special accounting systems for redevelopment agencies
- Assistance to Bond underwriters in providing "comfort letters" on debt issues of municipalities
- Consultations regarding the maximizing of tax increment revenue for redevelopment agencies
- Organizational review of finance departments
- Tax advice regarding deferred compensation, employee benefits, use of city vehicles, etc.
- Review of financial forecasts

- Assistance in cash reconciliation problems
- Determination of the cost of excess sewer capacity for a developer/city contractual arrangement
- Assistance in the selection of qualified finance personnel for employment by the City
- Assistance in computation of Proposition 1 1 1 Gann Limitations
- Management reviews of finance and City Treasurer's office
- Assistance in establishing accounting for development projects and fees to comply with AB 1600
- Special Reviews of the Validity of Changes in Tax Increment Revenue from year to year within Redevelopment Agencies
- Assistance in Section 8 Housing program portability issues
- Assistance in the acquisition of private water companies and the accounting issues related thereto

ENGAGEMENT TEAM PROFILE

SECTION D

QUALIFICATIONS AND RELATED EXPERIENCE OF THE PERSONNEL WHO WILL SERVICE THE BEAUMONT CHERRY VALLEY WATER DISTRICT

The successful outcome of any audit requires personnel with the managerial and technical skills to perform the work required. The engagement team who will serve the Beaumont Cherry Valley Water District have served together as a team of professionals on numerous financial audit examinations of local government entities, including complex governmental agencies.

We believe that efficient administrative management and supervision of the audits is an extremely critical factor in achieving the desired results for the Board of Directors of the Beaumont Cherry Valley Water District. In that regard, we propose to establish the following procedures.

Mr. **Ken Al-Imam**, Engagement Shareholder, who has 26 years of local government auditing experience, will be responsible for the coordination of the audit of the Beaumont Cherry Valley Water District and fulfillment of the requirements of the Board of Directors of the District. Mr. Al-Imam, as the Engagement Shareholder, will be in the field to plan and coordinate the management of the audit examination of the Beaumont Cherry Valley Water District. He will work closely with Mr. Chuck Butcher, General Manager and finance personnel of the District and be responsible to the Board of Directors of the District. Mr. Al-Imam is past Chairman of the state-wide "Governmental Accounting and Auditing Committee" for the California Society of Certified Public Accountants and served from 1996-2001 as Chairman of the Governmental Accounting and Auditing Committee for the Long Beach-Orange County Chapter of the California Society of CPA's. He is also an active member and past president of CCMA (California Committee on Municipal Accounting). He has made presentations in public hearings before the Governmental Accounting Standards Board (GASB) and has been part of the committee contributing to the past two GASB No. 34 implementation guides. Mr. Al-Imam is also responsible for the firm-wide training for the Conrad Government Services Division of MHM in the area of local governmental accounting and auditing.

Ms. **Jennifer Christian** serves as a shareholder in the firm's Conrad Government Services Division. She has over 10 years of local governmental auditing experience. Ms. Christian will serve as Technical Review Shareholder. In this capacity, Ms. Christian will act as a Technical and Consulting Shareholder to Mr. Al-Imam and Mr. Chuck Butcher, General Manager and finance personnel of the District. As a second shareholder reviewer, she will perform quality control reviews of audit reports issued by our firm.

Mr. **Stephen Parker**, will serve as Engagement Manager of the audit of the Beaumont Cherry Valley Water District. He will work closely with Mr. Al-Imam, Mr. Chuck Butcher, General Manager and finance personnel of the District. He will plan and review the audit work and work closely with Ms. Lo, Senior Auditor. Mr. Parker has extensive local government auditing experience, including performing as Engagement Manager on numerous city, redevelopment agency, special district and authority audits.

Ms. **Monica Lo**, will serve as Incharge Auditor. She will work closely with Mr. Chuck Butcher, General Manager and finance personnel of the District and Mr. Parker, Engagement Manager. Ms. Lo will supervise and review all work of accountants in the field with her.

SCOPE OF WORK & APPROACH

SECTION E

APPROACH, TIMING AND WORK PROGRAM OF OUR ENGAGEMENT TEAM

The audit approach of the Conrad Government Services Division of MHM is unique with regard to the following:

- Our firm is sensitive to the priorities and work requirements of our clients. We work around the schedules of our clients when scheduling segments of the audit or requesting documentation in order to minimize disruption in the Finance Department.
- Whenever possible, we use accounting support already prepared by the Finance Department in order to avoid duplication or unnecessary requests for audit supporting schedules.
- Because of our firm's expertise in local governmental auditing, our staff are trained and familiar with local government accounting. You will spend no time in training our personnel.
- When formulating internal control recommendations, we obtain a thorough understanding of the specific circumstances at your District in order to provide a tailored, practical recommendation.
- Throughout the year we are a resource to our clients in providing accounting advice, researching technical questions, dealing with tax problems, and helping with other problems as they arise.

Following our appointment as auditors of the District, Mr. Parker, Engagement Manager, and Ms. Lo, Senior Auditor will meet with Mr. Chuck Butcher, General Manager and finance personnel of the District for the purpose of planning the audit of the District. In addition to establishing an effective and efficient communication link with District personnel, the following will be accomplished:

- Dates for audit field work of the various audit examinations will be finalized.
- Arrangements will be made with District personnel for the typing of confirmation requests.
- *Analytical procedures* will be utilized in planning the audit which will focus on:
 - a) Enhancing our understanding of the Beaumont Cherry Valley Water District and the transactions and events that have occurred since its last audit; and
 - b) Identifying areas that may represent specific risks relevant to the audit (assessment of control risk).
- Critical audit areas will be identified and the universe of transactions will be identified for purposes of sampling of transactions and other audit tests in conjunction with determining whether reliance can be placed upon the system of internal accounting controls.
- We will be evaluating the following cycles of the District:
 - Water billing;

- Cash Receipting;
 - Purchasing/Accounts Payable and Cash Disbursements Cycle; and
 - Payroll Cycle/Personnel Services.
- We will also be reviewing internal control structure within the infrastructure and capital equipment and treasury management cycles.
 - We will identify areas of potential concern to District management.
 - Based upon our planning procedures we will develop levels of materiality for audit testing and develop and tailor our audit program of the District.

Following the engagement planning meetings, Mr. Parker and Ms. Lo and our designated professional staff will coordinate with Mr. Butcher those items which would be required by our staff in meeting the timing requirements of the various audits.

In conjunction with our planning of the engagement, we will perform our *interim audit work*. We will have evaluated the critical audit areas and assessed control risk (as mentioned above). Our review of internal control structure will be by questionnaire, and procedural write-up of your accounting system. Each of the approaches requires inquiry and observation of District personnel and will incorporate the new requirements of SAS 99 "Consideration of Fraud in Financial Statement Audit". Comments and recommendations relating to the accounting system will be discussed with appropriate District personnel and where appropriate be included in our management letter which will be issued at the conclusion of the examination.

Additional procedures that will be accomplished during our interim audit procedures include the following:

1. Reviewing of internal control structure and communication of recommendations to District Management concerning District policies and procedures.
2. Testing of audit areas where reliance can be placed upon internal control structure for audit purposes.
3. Reviewing of minutes of the Board of Directors.
4. Following up on unusual items noted from analytical procedures. (We will perform significant comparison and inquiry regarding fluctuations of revenues and expenditures by fund budget versus actual).
5. Reviewing of important contracts, debt issues, leases and joint power agreements.
6. Performing required compliance and internal control testing relating to the federal grant programs of the District, if any.
7. Providing the District with suggestions regarding the close of the District's books after year end. Our assistance and communication in the closing of the District's books is expected to minimize the number of audit adjustments required after the close of District's books.

After the final closing of the books and preparation of final trial balances by District personnel for the year ended December 31, 2007, we will commence performing our *year-end substantive audit*. Our final examination will include tests which we deem necessary, including:

1. Confirmation of cash and investment balances.
2. Testing of bank reconciliations.
3. Testing of allocations of interest income to the various funds.
4. Examination of support and subsequent receipt (if any) of significant receivable balances.
5. Search for unrecorded liabilities.
6. Testing of long term debt balances.
7. Consideration of support and proper valuation of the liabilities for compensated absences and claims and judgments.
8. Testing of support for other significant assets and liabilities of the District.
9. Testing for the proper establishment of reserves and designations.
10. Review of significant events after year end (through the completion of our audit).
11. Review of attorney letters for significant legal matters affecting the District's financial position.
12. Testing of revenues and expenditures and lesser significant asset and liability balances through analytical procedures and other substantive procedures as necessary.

The aforementioned tests are only a few of the tests performed during the examination and by no means is it meant to be all inclusive. At the completion of the audits each year, Mr. Al-Imam, Mr. Parker and Ms. Lo will meet with Mr. Butcher to review our audit findings and any adjusting journal entries. Based upon the District's records being closed and ready for audit, we plan to comply with the audit timeline set forth in the RFP for finalization of all audit reports.

The following procedures have been developed to ensure the proper implementation of the new suite of eight new *risk assessment standards* (SAS 104-111) applicable to audits ending December 31, 2007 or later:

Understanding the Beaumont Cherry Valley Water District and Its Environment

We will gather information about the Beaumont Cherry Valley Water District. This will include prior audit reports and current year budgets. Our understanding will include:

- *External Factors* - affecting the District including the State and Federal regulatory environment and environmental requirements that affect the District.
- *Nature of Beaumont Cherry Valley Water District* - its operations, governance, types of investments it makes and plans to make, bonded indebtedness it has or plans to finance.

- *Strategies and Business Risks* - which may result in material misstatement of the financial statements as a whole, or individual assertions
- *Measurement and Review of Financial Performance* - we will determine with management those indicators management believes to be important for its management of the District.
- *Internal Controls* - which consists of five components (as identified by SAS No. 109)
 - a. The Control Environment
 - b. Risk Assessment
 - c. Information and Communication
 - d. Control Activities and
 - e. Monitoring

These components may operate at the entity level or the component unit business process activity level. Obtaining an appropriate understanding of internal control will require MHM Auditors to understand and evaluate the design of all five components of internal control and determine whether the controls are in use of the Beaumont Cherry Valley Water District.

Performing Risk Assessment and Other Procedures

The audit procedures MHM will perform to obtain an understanding of the Beaumont Cherry Valley Water District and its internal control are referred to as risk assessment procedures. MHM will use the information we obtain by performing risk assessment procedures to support our assessments of the risks of material misstatement. Our risk assessment procedures will include:

- Inquiries of management
- Analytical Procedures
- Observation
- Inspection of Documents

Assessing the Risk of Material Misstatement

The risk of material misstatement is the risk that an account balance, class of transactions or disclosures, and relevant assertions are materially misstated. The risk of material misstatement consists of the following two components:

- *Inherent Risk* – the susceptibility of a relevant assertion to a material misstatement that could be material, either individually or when aggregated with other misstatements, assuming that there are no related controls.
- *Control Risk* – is the risk that a material misstatement that could occur in a relevant assertion and that could be material, either individually or when aggregated with other misstatements, will not be prevented or detected on a timely basis by the entity's internal control.

Inherent risk and control risk are the Beaumont Cherry Valley Water District's risks, that is they exist independently of our audit. Our risk assessment procedures will help better assess these Beaumont Cherry Valley Water District risks, but do not alter the District's existing inherent and control risks.

Assessing Versus Testing Controls

If we have assessed controls as effective based upon our review of their design and an observation that they have been implemented (that is placed in operation) based solely on that assessment, MHM would not necessarily have an adequate basis for considering that *control risk*

if low (or event moderate). As part of our audit strategy MHM would consider further evidence of the effective operation of controls through *sufficient tests of controls* to reach that conclusion.

Financial Statement Level and the Assertion Level Risks

MHM will identify and assess the risks of material misstatement at both the financial statement level and relevant assertion level (Reference SAS No. 109)

- *Financial Statement Level Risks and Controls* – Some risks of material misstatement relate persuasively to the financial statements taken as whole and potentially affect many relevant accounts and assertions. These risks of the financial statement level may be identifiable with specific assertions of the class of transaction, account balance or disclosure level. These are also called *Entity Level Controls*.
- *Relevant Assertion Level Risk and Controls* – Other risk of material misstatement relate to specific classes of transactions, account balances, and disclosures at the assertion level, for example, the valuation of unbilled water and bas receivables. Our risk assessment at the assertion level provides a basis for considering the appropriate audit approach for designing and performing further audit procedures, which include *substantive procedures* and may also include *test of controls*. Assertion level risks are also referred to as *Activity Level Risks*.

Responding to Assessed Risks

The risk assessment process culminates with MHM's articulation of the account balances, classes of transactions or disclosures where material misstatements are most likely to occur given the unique circumstances of the Beaumont Cherry Valley Water District. This assessment of the risk of misstatement, which relates identified risks to what can go wrong at the assertion level, provides a basis for designing and performing further audit procedures. Further audit procedures are defined as tests of controls and substantive tests. Often a combined approach using both tests of controls and substantive procedures (SAS No. 110) is an effective approach.

Identification and Communication of Internal Control Matters

The objective of our audit is to form an opinion on the Beaumont Cherry Valley Water District's financial statements taken as a whole. Our objective is not to identify deficiencies in internal; however when control deficiencies are identified in the course of our audit and if they constitute significant deficiencies or material weaknesses, we will communicate in writing those deficiencies to management and the Board of Directors of the Beaumont Cherry Valley Water District.

Audit Documentation

We will document matters pertaining to each phase of the risk assessment process. The audit documentation will clearly demonstrate procedures performed, results, evidence obtained and conclusions reached. Documentation may include flowcharts, questionnaires, narratives or decision tables.

Utilization of Computers on Governmental Audits

Each audit team in our firm is assigned and utilizes a portable personal computer at the job site. We extensively use the computer in the conduct of our audit and in the preparation of the financial statements. Additionally, each of our audit Seniors are knowledgeable of controls surrounding the EDP environment and assessing the effectiveness of those controls within the

audit of the local government. Mayer Hoffman McCann P.C. utilize "Go Systems" automated trial balance and PPC (Practitioner Publishing Company) Engagement Manager for Electronic Working Paper Preparation.

Sampling and Risk-Focused Testing

We have implemented as part of our audit process the requirements of SAS No. 99, the *Consideration of Fraud in a Financial Statement Audit* (which is required for years ending December 31, 2003 or later). Every year, at the commencement of the planning phase of the audit, our engagement team will meet and identify for that client those areas (account balances, transaction classes, funds, activities, etc.) for which there is a heightened risk of fraud or misstatement. We will also obtain from management their thoughts concerning audit and fraud risk. We will then tailor our audit testing and transaction testing for the year to be specifically skewed to these areas of significant risk. We believe that this risk-focused approach toward testing in combination with analytical procedures is significantly more effective than prior approaches toward testing (small samples of random transactions). Our approach toward implementing this new standard exceeds the minimum requirements of SAS No. 99 and demonstrates our firm's commitment in taking seriously the changes that are occurring the audit profession today to make audit more effective and reliable. We believe that our firm's use of risk-focused testing represents a significant distinction with respect to our firm.

Analytical Procedures to Improve Understanding of Client

Analytical procedures are used by our firm in general planning to improve the auditor's understanding of the governmental unit's operations and to identify audit areas for increased attention. SAS No. 56 requires the use of analytical procedures in the planning and overall review stages of all audits.

SAS No. 56 states that "analytical procedures should be applied to some extent. . . for all audits of financial statements made in accordance with generally accepted auditing standards" for the following purpose among others:

To assist the auditor in planning the nature, timing and extent of other auditing procedures.

Analytical procedures may be used in both general planning and audit program planning.

SAS No. 56 describes the two broad uses of analytical procedures in audit planning as follows:

- Enhancing the auditor's understanding of the client's business and the transactions and events that have occurred since the last audit date; and
- Identifying areas that may represent specific risks relevant to the audit.

Comparisons of account balances between accounting periods and ratio and trend analysis usually improve the auditor's understanding of the client and its operations and may identify critical audit areas, e.g., comparing general and special revenue fund expenditures by functions and revenue by source for the past two years provides an understanding of the governmental unit's operations and may identify a revenue source that requires increased attention in the current audit.

SAS No. 56 requires use of analytical procedures in audit planning, but does not specify particular procedures that are always necessary. Our firm believes that in a governmental engagement, the auditor's preliminary analytical procedures should include, as a minimum, a

comparison of current account balances in the working trial balance to similar amounts in the prior annual period's financial statements and the current period's budget. However, a thoughtful consideration of expected relationships among account balances and periods by an experienced auditor is far more important than a mechanical comparison. The auditor should think about these relationships and bring to bear other knowledge about the governmental unit and government operations.

Consideration of Laws and Regulations

Our audit approach recognizes the importance of laws and regulations in planning the audit of a local governmental entity. As a part of the audit, our firm obtains an understanding of those laws and regulations that have a direct and material effect on the determination of financial statement amounts. We then design the audit to provide reasonable assurance of detecting material instances of noncompliance that will have a direct and material effect on the determination of financial statement amounts.

Assistance from District Staff

Maximum cooperation and assistance from District staff is expected by the auditors including typing of confirmation requests, and normal year-end schedule preparation (i.e., lead schedules, bank reconciliations and other support for significant asset and liability balances of the District). We would also expect reasonable assistance from District staff in providing required documentation during the audit examination.

SECTION F

OUR FIRM'S UNDERSTANDING OF THE OBJECTIVES AND SCOPE OF THE ENGAGEMENT

Our understanding of the objectives and scope of the work to be performed is based upon your request for proposal.

Based upon the foregoing we understand the objectives and scope of work to be as follows:

1. We will perform an audit examination of the financial statements of the Beaumont Cherry Valley Water District for the calendar year ending December 31, 2007, with the option of auditing its financial statements for an additional calendar year. Our examination will be conducted in accordance with generally accepted auditing standards, State Controller audit guidelines, and the AICPA Audit and Accounting Guide, *Audits of State and Local Government Units*. The auditors will prepare the financial statements. We will ensure that the CAFR is prepared in conformity with the 2005 edition of the GAAFR, the GAAFR Update, and subsequent GASB pronouncements. We will apply to the *management discussion and analysis* those procedures required by the auditing standards to be applied to required supplementary information (understanding the method of preparation, the source and basis for the information presented, comparing for consistency to the audited data pertaining to the District, and ascertaining that the *management's discussion and analysis* contains all of the information required by GASB Statement No. 34 and does not contain information prohibited to be presented in the *management's discussion and analysis*). We will conform to the timeline set forth in the District's request for proposal with respect to the completion of all required reports.
2. We will prepare the state controller's report for the District.
3. We will prepare a letter to Board of Directors reporting matters dealing with internal control that meet the threshold of being *significant control deficiencies*, as defined by Statement on Auditing Standards (SAS) No. 112. We will immediately report any irregularities or illegal acts that come to our attention to the General Manager, legal counsel, and the Board of Directors, as appropriate depending upon the parties involved in the irregularity.
4. We will prepare a management letter. This letter will include other internal control recommendations (those constructive comments not required to be included in the aforementioned SAS 112 *significant deficiency* letter). We will discuss those comments with the General Manager and other appropriate District personnel prior to its finalization.
5. We will provide in writing to the District Board of Directors of the Beaumont Cherry Valley Water District those matters required to be reported to those in governance by Statement on Auditing Standards (SAS) No. 114 effective for years ending December 31, 2007 or later.
6. We desire to keep its local government clients abreast of new developments affecting local government finance. We were the first firm in southern California to thoroughly research this important new pronouncement line by line and to immediately provide training to our clients within 30 days of its issuance in 1999. We will also advise District staff of new accounting developments during the interim/planning stage of each year's

audit. We plan on providing additional client training to our clients in our May 2008 client training conference with respect to new GASB pronouncements.

7. Finally, we perceive the scope of our work as being advisors to the Beaumont Cherry Valley Water District regarding generally accepted accounting principles. Our firm's policy is to provide **unlimited** telephone consultations to our municipal clients regarding accounting and other technical matters. Throughout the year, Mr. Chuck Butcher, General Manager and finance personnel of the District, will have access to Mr. Al-Imam, Engagement Partner, Mr. Stephen Parker, Engagement Manager, and Ms. Monica Lo, Engagement In-Charge, to seek advice in the application of generally accepted accounting principles, the establishment and segregation of funds, advise regarding debt issuance, financial statement preparation and content and other matters relating to the District, including matters of taxation and policy relating to District fringe benefits.

With respect to the Beaumont Cherry Valley Water District, Mayer Hoffman McCann P.C. meets the independence requirements of generally accepted accounting standards and the *Government Auditing Standards* (2003 revision) published by the U.S. General Accounting Office. Our firm has never had a record of substandard audit work. The Conrad Government Services Division of MHM does not intend to use subcontractors for this engagement. We are independent with respect to the Beaumont Cherry Valley Water District. No conflicts of interest exist relative to our firm performing the audit.



References

SECTION G

REFERENCES OF LOCAL GOVERNMENT CLIENTS

For your convenience, we have listed below references with regard to audit work currently being performed by the Conrad Government Services Division of Mayer Hoffman McCann P.C. for several local governments in Southern California. For each of the references, we currently serve as independent auditors for the year ended June 30, 2007 and have served these cities for many years. Mr. Al-Imam or Mr. Harrison currently serves as engagement shareholders on these engagements.

<u>Name of Client</u>	<u>Scope of Work</u>	<u>Dates Performed</u>	<u>Engagement Staffing</u>	<u>Total Hours</u>	<u>Principal Client Contact</u>
San Diego Co. Water Authority	Annual Audit	1999-05	Al-Imam/ Christian/ Martin	600	Karen Brust, Fin. Direc. (619) 682-4275
Inland Empire Utilities Agency	Annual Audit	2001-07	Al-Imam/ Parker	600	Michael Chung, Finance Manager (909) 357-0241
Chino Basin Watermaster	Annual Audit	1996-07	Al-Imam/ Parker	80	Sheri Rojo, Finance Director (909) 484-3888
Orange County Sanitation District	Annual Audit	2005-07	Al-Imam/ Christian	400	Mike White, Controller (714) 962-2411
Big Bear City Community Services District	Annual Audit	1994-07	Al-Imam/ Haro	500	Mike Mayer, Finance Officer (909) 585-4010
Eastern Municipal Water District	Annual Audit	2000-07	Al-Imam/ Ferraro	600	Chuck Rathbone, Finance Director (951) 928-3777
South County Regional Wastewater	Annual Audit	1993-07	Al-Imam/ Katz	150	Cindy Murphy, Finance Officer (408) 846-0206
City of Pasadena	Annual Audit	2001-07	Al-Imam/ Christian/ Martin	1000	Jay Goldstone Finance Director (626) 744-4355
City of Costa Mesa	Annual Audit	1996-07	Al-Imam/ Pickens	600	Colleen O'Donoghue Assist Finance Director (714) 754-5219
City of Burbank	Annual Audit	2005-07	Al-Imam/ Christian/ Martin	800	Bob Elliot Assist Finance Director (818) 238-5500

SECTION H

OUR HOURLY RATES AND MAXIMUM FEE TO PERFORM THIS ENGAGEMENT

The following is a summary of our estimated hours and a breakdown of our maximum fee (which includes reimbursement for all of our out-of-pocket expenses) for this engagement:

	<u>Hours</u>	<u>2007</u>	<u>2008</u>
Annual Audit	180	\$ 18,360	18,819

The above fees reflect the impact of the change in the scope of the audit created by the suite of eight new risk assessment auditing standards (SAS 104-111). These new standards change the level of internal control documentation required for all audits performed for periods ending December 31, 2007 or later.

As indicated above, we have elected the "fixed fee" method of proposing our fees, rather than tying the fees into the CPI index.

Hourly rates in effect for additional services (including assistance in the preparation of year end entries and schedules) that the District may request are as follows:

<u>Classification</u>	<u>2007</u>	<u>2008</u>
Partner	\$195	200
Manager	125	128
Senior Accountant	110	113
Staff Accountant	100	103

Professional Hours and Segmentation of Audit

	<u>Interim</u>	<u>Final</u>	<u>Total</u>	<u>Percentage</u>
Partner	2	11	13	7%
Manager	4	19	23	13%
Senior Auditor	8	64	72	40%
Staff Auditor	<u>8</u>	<u>64</u>	<u>72</u>	<u>40%</u>
Total	22	158	180	100%

SECTION H

OUR HOURLY RATES AND MAXIMUM FEE TO PERFORM THIS ENGAGEMENT

The above maximum fees contemplate that the books will be closed and ready for audit, that substantially all adjusting entries will be made by District staff prior to the start of final fieldwork, that District staff will provide year end supporting schedules and reconciliations that are in agreement with significant asset and liability balances recorded in the District's general ledger.

SECTION I

RESUMES OF AUDIT ENGAGEMENT TEAM

KEN AL-IMAM

Engagement Shareholder

EDUCATION

B.A. - California State University, Fullerton (Accounting)

PROFESSIONAL EXPERIENCE

4 years - Conrad and Associates, L.L.P. (Senior Accountant)

5 years - Conrad and Associates, L.L.P. (Audit Manager)

2 years - Conrad and Associates, L.L.P. (Senior Manager)

15 years - Conrad and Associates, L.L.P. (Partner)

Total Auditing Experience - 22 years

Total Supervisory Experience - 20 years

RELATED EXPERIENCE

The following is a summary of Mr. Al-Imam's related experience:

Audits of Special Districts and Authorities

<u>Entity Name</u>	<u>Type of Entity</u>	<u>Duties Performed</u>	<u>Dates Performed</u>
Santa Margarita Water District	Special District	Partner	06/04-06/07
Orange County Sanitation District	Special District	Partner	06/06
Inland Empire Utilities Agency	Special District	Partner	06/01-06/07
Chino Basin Watermaster	Special District	Partner	06/96-06/07
Irvine Ranch Water District	Special District	Partner	06/03-6/06
San Diego County Water Authority	Special District	Partner	06/99-06/05
Coachella Valley Water District	Special District	Partner	06/00-06/07
Eastern Municipal Water District	Special District	Partner	06/02-06/07
San Elijo Joint Powers Authority	Joint Powers Authority	Partner	06/92-06/04
Elsinore Valley MWD	Annual Audit	Partner	06/03-07

Ken Al-Imam, (Continued)

Orange County Water District	Special District	Partner	02/98-02/03
Los Angeles Park and Open Space District	Special District	Partner	06/97
California Joint Powers Insurance Authority	Joint Powers Authority	Partner	06/97-06/07
Indep. Cities Risk Management Authority	Joint Powers Authority	Partner	06/99-06/06
LA Co. Contract Cities Liab. Trust Fund	Joint Powers Authority	Partner	06/99-06/06
Public Employees Risk Management Authority	Joint Powers Authority	Partner	06/94-06/03
Big Bear Regional Waste Management Authority	Joint Powers Authority	Partner	06/94-06/06
Yorba Linda Water District	Special District	Senior	06/81-06/82
Encinitas Fire Protection District	Special District	Partner	06/92-06/93
Azusa Agricultural Water	Non-Profit Corporation	Manager/ Partner	06/87-06/97
Azusa Public Financing Authority	Financing Authority	Partner	06/91-06/97
Water Facilities Authority	Joint Powers Authority	Manager/ Partner	06/85-06/96
La Quinta Public Financing Authority	Financing Authority	Partner	06/92-06/01
Orange County Civic Center Authority	Joint Powers Authority	Senior	06/83
Transportation System Development Authority	Joint Powers Authority	Manager	12/86
Norwalk Civic Improvement Corporation	Financing Authority	Manager	06/86
Los Angeles County/City of Downey Regional Public Recreation Authority	Financing Authority	Manager	06/86
Downey Civic Center Corporation	Financing Authority	Manager	06/86
Downey Water Facilities Corp.	Financing Authority	Manager	06/86
Community Development Commission of the City of Escondido	Financing Authority	Manager	06/87-06/88
Banning Public Facilities Corporation	Financing Authority	Manager	06/87-06/91

Ken Al-Imam, (Continued)

Capistrano Beach Sanitary District

Special District

Manager/
Partner

06/85-06/95

Audits of California Cities

Mr. Al-Imam has been directly responsible for the annual financial audits including single audits conducted under OMB Circular A-133 of the following entities:

<u>City</u>	<u>Duties Performed</u>	<u>Dates Performed</u>
City of Pasadena	Partner	06/01-06/02
City of Costa Mesa	Partner	06/91-06/02
City of La Quinta	Partner	06/92-06/01
City of Placentia	Partner	06/99-06/02
City of Laguna Hills	Partner	06/98-06/02
City of Santa Ana	Manager	06/84-06/86
City of Newport Beach	Partner	06/00-06/02
City of Laguna Beach	Partner	06/98-06/02
City of Buena Park	Senior/Manager/Partner	06/82-06/02
City of Rialto	Senior/Manager	06/82-06/89
City of Rancho Mirage	Partner	06/92-06/02
City of Carlsbad	Senior/Partner	06/81-06/83, 06/93-06/01
City of Stanton	Manager	06/83-06/87
City of Westminster	Senior/Manager	06/81-06/86, 06/88-06/89
City of Azusa	Manager/Partner	06/87-06/97
City of South Gate	Manager/Partner	06/84-06/88, 06/97-06/02
City of Vista	Manager/Partner	06/85-06/94
City of Banning	Manager/Partner	06/87-06/91
City of La Verne	Manager/Partner	06/88-06/00

Ken Al-Imam, (Continued)

City of San Marcos	Manager/Partner	06/83-06/87, 06/99-06/01
City of Indian Wells	Partner	06/97-06/01
City of Escondido	Manager	06/83-06/88
City of Downey	Manager	06/85-06/86
City of Norwalk	Manager	06/86
City of Hemet	Manager/Partner	06/89-06/00
City of San Gabriel	Manager	06/88
City of Gilroy	Manager/Partner	06/89-06/02
City of Santee	Partner	06/91-06/95
City of Whittier	Partner	06/94-06/00
City of La Puente	Partner	06/97-06/01
City of Orange	Partner	06/01
City of Palm Springs	Partner	06/01

California Redevelopment Agency Audit Experience

<u>Agency</u>	<u>Duties Performed</u>	<u>Dates Performed</u>
Costa Mesa Redevelopment Agency	Partner	06/91-06/01
Carlsbad Redevelopment Agency	Partner	06/93-06/01
Santa Ana Redevelopment Agency	Manager	06/84-06/86
La Quinta Redevelopment Agency	Partner	06/92-06/01
Buena Park Redevelopment Agency	Senior/Manager/Partner	06/82-06/01
Rancho Mirage Redevelopment	Partner	06/92-06/01
Rialto Redevelopment Agency	Senior/Manager	06/82-06/89
Westminster Redevelopment Agency	Senior/Manager	06/83-06/87, 06/89
San Marcos Redevelopment Agency	Manager/Partner	06/84-06/87 06/99-06/01

Ken Al-Imam, (Continued)

Stanton Redevelopment Agency	Manager	06/84-06/87
Downey Redevelopment Agency	Manager	06/85-06/86
La Verne Redevelopment Agency	Manager/Partner	06/88-06/01
Norwalk Redevelopment Agency	Manager	06/86
Azusa Redevelopment Agency	Manager/Partner	06/87-06/97
South Gate Redevelopment Agency	Manager/Partner	06/83-06/88 06/97-06/01
Vista Redevelopment Agency	Manager/Partner	06/86-06/94
Banning Redevelopment Agency	Manager/Partner	06/87-06/92/ 06/92
Gilroy Redevelopment Agency	Manager	06/89-06/90
Hemet Redevelopment Agency	Manager/Partner	06/89-06/01
La Puente Redevelopment Agency	Partner	06/97-06/01

Audits of Public Housing Authorities

<u>Authority</u>	<u>Duties Performed</u>	<u>Dates Performed</u>
Santa Ana Housing Authority	Manager	1984-88
Norwalk Housing Authority	Manager	1986-88
Carlsbad Housing Authority	Senior/Partner	1982-84, 1993-2001
County of Riverside Housing Authority	Manager	1983-84
Baldwin Park Housing Authority	Manager/Partner	1983-84, 1995-98
South Gate Housing Authority	Senior/Manager	1981-83, 1997-2001

PROFESSIONAL AFFILIATIONS AND LEADERSHIP QUALITIES

Mr. Al-Imam is a member of the American Institute of Certified Public Accountants and the California Society of Certified Public Accountants. He is also a member of the California Society of Municipal Finance Officers (CSMFO) and the Governmental Accounting and Auditing Committee of the Long Beach/Orange County Chapter of the Cal-Society of CPA's.

Mr. Al-Imam serves as partner in charge of the Firm's continuing education training seminars. He has spoken frequently on technical topics to various sections and chapters and at the Annual Conference of the California Society of Municipal Finance Officers. Mr. Al-Imam has been a

Ken Al-Imam, (Continued)

technical reviewer under the CSMFO Award Program for excellence in Financial Reporting for the past eleven years. He has been a chairman of the Statewide Governmental Accounting and Auditing Committee of the California Society of CPA's.

The following is a summary of selected continuing education courses attended by Mr. Al-Imam during the past four years.

<u>Date</u>	<u>Sponsor</u>	<u>Topic</u>
01/27/97	Cal Society of CPA's	GASB Update - PERS Disclosures
01/31/97	Conrad and Associates, L.L.P.	The New AICPA Accounting and Audit Guide for Nonprofits
02/23-25/97	CSMFO	1997 Annual Conference
04/21/97	Cal Society of CPA's	The GASB Exposure Draft on the New Financial Reporting Model
05/01-02/97	Conrad and Associates, L.L.P.	1997 Local Government Audit Training Session I
07/28-30/97	Conrad and Associates, L.L.P.	1997 Local Government Audit Training Session II
12/18/97	Cal-State University Fullerton	Information Technology Update
01/27/98	CSMFO	GASB #32 Accounting for Deferred Compensation Assets
01/26/98	Conrad and Associates, L.L.P.	Non-Profit Organizations Update
02/22-23/98	CSMFO	Annual Conference
04/23-24/98	Conrad and Associates, L.L.P.	Local Government Audit Training 1998 Session I
06/05/98	Cal Society CPA's	GASB Financial Reporting Model
07/27-29/98	Conrad and Associates, L.L.P.	Local Government Audit Training 1998 Session II
10/22/98	CSMFO	Financial Reporting Model from GASB
11/24/98	CSMFO	GASB Technical Bulletin 98-1 Y2K Disclosure Issues
2/28-03/02/99	CSMFO	Annual Conference
04/26-27/99	Conrad and Associates, L.L.P.	1999 Local Government Audit Training

Ken Al-Imam, (Continued)

		Session I
07/26-27/99	Conrad and Associates, L.L.P.	1999 Local Government Audit Training Session II
12/9-10/99	Conrad and Associates, L.L.P.	Non-Profit Organizations Audit and Accounting Training
2/27-28/00	Cal-Society of Municipal Finance Officers	2000 Annual Seminar
4/24-25/00	Conrad and Associates, L.L.P.	2000 Local Government Audit Training – Session I
7/24-26/00	Conrad and Associates, L.L.P.	2000 Local Government Audit Training – Session II
9/21/00	Cal-Society of Municipal Finance Officers	GASB Exposure Draft on Financial Statement Disclosures
11/16/00	Cal-Society of Municipal Finance Officers	GASB #34 Financial Reporting Model
1/15/01	Non-Profit Resource Center/ Conrad and Associates, L.L.P.	Accounting and Audit Issues of Not-for-Profit Organizations
1/16/01	Non-Profit Resource Center/ Conrad and Associates, L.L.P.	Tax Issues of Not-for-Profit Organizations
2/25-2/27/01	CSMFO	Annual Conference
4/19-4/20/01	Conrad and Associates, L.L.P.	Local Government Audit Training Session I
7/25-7/27/01	Conrad and Associates, L.L.P.	Local Government Audit Training Session II
4/19-4/20/02	Conrad and Associates, L.L.P.	Local Government Audit Training Session I
7/25-7/27/02	Conrad and Associates, L.L.P.	Local Government Audit Training Session II
4/19-4/20/03	Conrad and Associates, L.L.P.	Local Government Audit Training Session I
7/25-7/27/03	Conrad and Associates, L.L.P.	Local Government Audit Training Session II

REFERENCES

<u>Entity</u>	<u>Type of Audit</u>	<u>Client Contact</u>
Inland Empire Utilities Agency	Annual Audit/A-133	Michael Chung Finance Manager (909) 993-1675 mchung@ieua.org

Ken Al-Imam, (Continued)

Cucamonga Valley Water District

Annual Audit/A-133

Will Kolbow
Accounting Officer
(909) 483-7414
willk@cvwdwater.com

Chino Basin Watermaster

Annual Audit

Sheri Rojo
CFO / Assistant GM
(909) 484-3888
srojo@cbwm.org

JENNIFER CHRISTIAN
Technical Review Shareholder

EDUCATION

Bachelor of Arts - Business Administration (Accounting) - California State University, Fullerton
Bachelor of Arts - English - California State University, Fullerton
Masters of Business Administration expected in 2005 – California State University, Fullerton

PROFESSIONAL EXPERIENCE

6 ½ Years - Conrad and Associates, L.L.P./Mayer Hoffman McCann P.C.
1 ½ Years - Ronald Blue and Co.

RELATED EXPERIENCE

Mrs. Christian has been assigned responsibility to numerous audits/special assignments. This experience has encompassed financial statement audits of municipalities, outsourcing engagements with municipalities, compliance audits of grants, contract and cooperative agreements, nonprofit organization audits, and single audits. Mrs. Christian acted in a supervisory role in many of these engagements including training staff, assigning and monitoring work, and reviewing work of other individuals. Mrs. Christian has also performed computer consulting engagements including training, installation, and implementation of accounting software as well as modeling of financial data for budgeting and rate setting.

Audits of Special Districts and Authorities (including Single Audits conducted under OMB Circular A-133)

<u>Entity</u>	<u>Type of Audit</u>	<u>Performed for Years Ended</u>
San Diego County Water Authority	Annual Audit	06/00-06/05
Irvine Ranch Water District	Annual Audit	06/03-06/07
Orange County Sanitation District	Annual Audit	06/06-06/07
Cucamonga Valley Water District	Annual Audit	06/06
Laguna Nigel Water District	Annual Audit	06/07
Orange County Water District	Annual Audit	02/98-2/03
Coachella Valley Association of		

Governments	Annual Audit	06/98-06/03
Rose Bowl Operating Company	Annual Audit	06/01-06/03
Chino Basin Water Conservation District	Annual Audit	06/99
San Bernardino Housing Authority	Annual Audit	12/97
Big Bear Community Services District	Annual Audit	06/97
Big Bear Area Regional Wastewater Authority	Annual Audit	06/97

Audits of California Cities (including Single Audits conducted under OMB Circular A-133 and Audits of Redevelopment Agencies)

<u>City</u>	<u>Type of Audit</u>	<u>Performed for Years Ended</u>
Pasadena	Annual Audit	06/01-06/03
Palm Springs	Annual Audit	06/99-06/03
La Quinta	Annual Audit	06/98-06/03
Upland	Annual Audit	06/03
West Covina	Annual Audit	06/03
Mission Viejo	Annual Audit	06/98-06/99
Apple Valley	Annual Audit	06/99
Brea	Annual Audit	06/97-06/98
Orange	Annual Audit	06/97-06/98
Whittier	Annual Audit	06/97-06/98
Hawaiian Gardens	Annual Audit	06/97-06/98
San Clemente	Annual Audit	06/97

Audits of Nonprofit Organizations

<u>Nonprofit Organization</u>	<u>Type of Audit</u>	<u>Performed for Years Ended</u>
Pasadena Center Operating Company	Annual Audit	06/02
Bravo Foundation	Annual Audit	12/01-12/02
Harbor Day School	Annual Audit	06/00-06/02
Los Angeles City College Foundation	Annual Audit	12/98-12/02
Museum of Latin American Art	Annual Audit	12/99-12/01
Shelter for the Homeless	Annual Audit	12/99-12/02
Central County United Way	Annual Audit	12/97
Girl Scout Council of Orange County	Annual Audit	12/97
Irvine Adult Day Health Services, Inc.	Annual Audit	12/97
First Step House	Annual Audit	12/99
Orangewood Children's Foundation	Annual Audit	12/97
YWCA of Pasadena Foothill Valley	Annual Audit	06/97

Outsourcing

<u>Entity</u>	<u>Performed for Fiscal Year</u>	<u>Duties Performed</u>
Orange County Water District	2/28/01-present	-Assistance with modeling the District's water rates for a twenty year period -Special audits and procedures
Orange County Local Agency Formation Commission	01/02-present	-Assistance with budget preparation, strategic planning and rate structure -Quarterly financial statement review

COMPUTER SKILLS

Ms. Christian is proficient in various computer programs including Excel, Lotus, Word, Word Perfect, Access, PowerPoint, Visual Basic, Blackbaud Fund Accounting for Nonprofits, and Quickbooks. Ms. Christian has performed paperless audits and is capable of accepting audit information in various electronic media.

PROFESSIONAL AFFILIATIONS

Member of AICPA since 1998

CONTINUING EDUCATION TRAINING

<u>Date</u>	<u>Sponsor</u>	<u>Topic</u>
07/28-30/97	Conrad and Associates, L.L.P.	1997 Local Government Audit Training SessionII
01/26/98	Conrad and Associates, L.L.P.	Non-Profit Training
04/23-24/98	Conrad and Associates, L.L.P.	1998 Local Government Audit Training Session I
07/27-29/98	Conrad and Associates, L.L.P.	1998 Local Government Audit Training SessionII
04/26-28/99	Conrad and Associates, L.L.P.	1999 Local Government Audit Training Session I
07/26-28/99	Conrad and Associates, L.L.P.	1999 Local Government Audit Training SessionII
4/24-26/00	Conrad and Associates, L.L.P.	2000 Local Government Audit Training Session I
7/24-26/00	Conrad and Associates, L.L.P.	2000 Local Government Audit Training SessionII
1/15-16/00	Nonprofit Resource Center Organizations	Audit and Tax Issues of Not-for-Profit
4/19-4/20/01	Conrad and Associates, L.L.P.	2001 Local Government Audit Training Session I
7/25-7/27/01	Conrad and Associates, L.L.P.	2001 Local Government Audit Training SessionII
4/23-4/24/02	Conrad and Associates, L.L.P.	2002 Local Government Audit Training Session I
7/24-7/26/02	Conrad and Associates, L.L.P.	2002 Local Government Audit Training SessionII
4/21-4/22/03	Conrad and Associates, L.L.P.	2003 Local Government Audit Training Session I
7/23-7/25/03	Conrad and Associates, L.L.P.	2003 Local Government Audit Training SessionII

San Diego County Water Authority	Annual Audit	1999-05	Al-Imam/ Martin	60,000	Karen Brust Finance Director (619) 682-4275
Cucamonga Valley Water District 10440 Ashford St. Rancho Cucamonga, CA 91730	Annual Audit	2006-07	Al-Imam/ Parker	45,000	Will Kolbow Accounting Officer (909) 483-7414 (909) 476-5965 (fax) willk@cvwdwater.com
Irvine Ranch Water District	Annual Audit	2003-07	Christian/ Martin	55,000	Deborah Cherney, Controller (949) 453-5350

STEPHEN PARKER

Manager

EDUCATION

Bachelor of Science - Business Administration (Accounting) - Biola University, La Mirada, CA

PROFESSIONAL EXPERIENCE

2 years – Mayer Hoffman McCann P.C. - Manager

6 Years – Conrad and Associates, L.L.P. - Manager

RELATED EXPERIENCE

Mr. Parker has been assigned responsibility to numerous audits/special assignments. This experience has encompassed financial statement audits of municipalities; compliance audits of grants; nonprofit organization audits; and single audits conducted under OMB Circular A-133. Each of these audits included a review of the entity's internal controls and financial management system.

Audits of Special Districts and Authorities

<u>Entity</u>	<u>Type of Audit</u>	<u>Performed for Years Ended</u>
Inland Empire Utilities Agency	Annual Audit/A-133	06/01-06/07
Orange County Sanitation Agency	Annual Audit/A-133	06/05-06/07
Elsinore Valley Municipal Water District	Annual Audit	06/04-06/07
Cucamonga Valley Water District	Annual Audit/A-133	06/05-06/07
West Basin Municipal Water District	Annual Audit/A-133	06/07
Rancho California Water District	Annual Audit	06/07
Chino Basin Watermaster	Annual Audit	06/02-06/07
Chino Basin Desalter Authority	Joint Powers Authority	06/02-06/07
Inland Empire Regional Composting Authority	Joint Powers Authority	06/03-06/07
San Geronio Pass Water Agency	Annual Audit	06/05-06/06
San Elijo Joint Powers Authority	Joint Powers Authority	06/99-06/04

Stephen Parker, (Continued)Audits of California Cities (including Single Audits conducted under OMB Circular A-133)

<u>City</u>	<u>Type of Audit</u>	<u>Performed for Years Ended</u>
Hemet	Annual Audit	06/99-06/07
Victorville	Annual Audit	06/02-06/06
Moreno Valley	Annual Audit	06/07
Lomita	Annual Audit	06/00-06/03

Audits of Nonprofit Organizations

<u>Nonprofit Organization</u>	<u>Type of Audit</u>	<u>Performed for Years Ended</u>
Personal Assistance Services Council of Los Angeles County	Annual Audit/A-133	06/02-06/07
Substance Abuse Foundation of Long Beach, Inc.	Annual Audit/A-133	06/06-06/07

Other Audits

<u>Entity</u>	<u>Type of Audit</u>	<u>Performed for Years Ended</u>
U.S. Department of Education	National Single Audit Sampling Project	12/03

COMPUTER SKILLS AND PROFESSIONAL INVOLVEMENT

Mr. Parker is proficient in various computer programs including Excel, Word, Powerpoint, Access and various other software programs. Mr. Parker has performed paperless audits and is capable of accepting auditing information in various electronic data.

CONTINUING EDUCATION TRAINING

The following is a summary of pertinent continuing education courses attended by Mr. Parker during the past three years.

<u>Date</u>	<u>Sponsor</u>	<u>Topic</u>
4/22-4/23/04	Conrad and Associates, L.L.P.	2004 Governmental Audit Training - Session I
7/26-7/28/04	Conrad and Associates, L.L.P.	2004 Governmental Audit Training - Session II

Stephen Parker, (Continued)

10/13-10/15/04	U.S. Department of Education Office of Inspector General	National Single Audit Sampling Project Training
01/21/2005	Conrad and Associates, L.L.P.	Local Government Management Technical Training
4/27-4/28/07	Mayer Hoffman McCann PC	2005 Governmental Audit Training - Session I
12/05	CBIZ Accounting Tax and Advisory	Preventing Harassment in the Workplace
01/05/2006	Mayer Hoffman McCann PC	Accounting & Audit Issues of Nonprofit Organizations
01/06/2006	Mayer Hoffman McCann PC	MHM Audit Platform
5/31/2006	Mayer Hoffman McCann PC	GASB Update
7/24-7/26/06	Mayer Hoffman McCann PC	2006 Governmental Audit Training - Session I
08/09/2006	Mayer Hoffman McCann PC	MHM Risk Assessment Tool
01/03/2007	CaseWare International, Inc.	CaseWare Working Papers - The Fundamentals
01/05/2007	Mayer Hoffman McCann PC	Accounting & Audit Issues of Nonprofit Organizations
4/17-4/18/07	Mayer Hoffman McCann PC	2007 Governmental Audit Training - Session I
7/23-7/25/07	Mayer Hoffman McCann PC	2007 Governmental Audit Training - Session II

REFERENCES

<u>Entity</u>	<u>Type of Audit</u>	<u>Principal Client Contact</u>
Inland Empire Utilities Agency	Annual Audit/A-133	Michael Chung Finance Manger (909) 993-1675 mchung@ieua.org
Cucamonga Valley Water District	Annual Audit/A-133	Will Kolbow Accounting Officer (909) 483-7414 willk@cvwdwater.com
Chino Basin Watermaster	Annual Audit	Sheri Rojo CFO / Assistant GM (909) 484-3888 srojo@cbwm.org

MONICA LO
Incharge Auditor

EDUCATION

Bachelor of Science, Accounting, California Polytechnic University, Pomona

PROFESSIONAL EXPERIENCE

2 years – Mayer Hoffman McCann, P.C. (Manager)
6 years – Conrad and Associates, L.L.P. (Staff/Senior/Supervisor)
½ year – Raven Paul & Co (Staff – Internship)
1 ½ years – McMahon Corp. (General Accountant)

RELATED EXPERIENCE

Mrs. Lo has been assigned in staff and senior auditor responsibilities for numerous clients. Each of these audits included reviews of internal control and/or compliance. Her experience includes compliance audits of grant programs (both Federal and State) and entity-wide audits under OMB Circular A-133.

<u>Authorities & Special Districts</u>	<u>Type of Audit</u>	<u>Years Ended</u>
Eastern Municipal Water District	A-133/Annual Audit	6/30/02-6/30/07*
South Coast Water District	A-133/Annual Audit	6/30/05-6/30/07*
San Diego Water Authority	Annual Audit	6/30/00
Big Bear Community Service District	Annual Audit	6/30/00
California Joint Powers Insurance Authority	Annual Audit	6/30/00
Capistrano Bay Community Services District	Annual Audit	6/30/00-6/30/01*
Capistrano Beach Water District	Annual Audit	6/30/00
Coachella Valley Water District	Annual Audit	6/30/01
San Bernardino Housing Authority	A-133/Annual Audit	9/30/00
El Cajon-San Diego Civic Center Authority	Annual Audit	6/30/02-6/30/04*
Heartland Fire Training Authority	Annual Audit	6/30/02-6/30/06*

Monica Lo, (Continued)

Heartland Communications Facility Authority	Annual Audit	6/30/02-6/30/06*
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Audits of Local Governments

<u>Cities</u>	<u>Type of Audit</u>	<u>Performed for Years Ended</u>
City of Bell	A-133/Annual Audit	6/30/01
City of Indian Wells	A-133/Annual Audit	6/30/00-6/30/01
City of Mission Viejo	A-133/Annual Audit	6/30/00
City of Orange	A-133/Annual Audit	6/30/00
City of Palm Springs	A-133/Annual Audit	6/30/00-6/30/01
City of Redlands	A-133/Annual Audit	6/30/00
City of La Puente	A-133/Annual Audit	6/30/01
City of La Verne	A-133/Annual Audit	6/30/01-6/30/02*
City of El Cajon	A-133/Annual Audit	6/30/02-6/30/06 *
City of Carson	A-133/Annual Audit	6/30/02-6/30/03*
City of Hawaiian Gardens	A-133/Annual Audit	6/30/03*
City of Santa Monica	A-133/Annual Audit	6/30/03-6/30/07*
Town of Yucca Valley	A-133/Annual Audit	6/30/03

Audits of State Department of Education (CDE) Child Care Grants

<u>Auditee</u>	<u>Type of Audit</u>	<u>Date Performed</u>
YWCA of Greater Los Angeles	SDE – Financial and Compliance	6/30/00-6/30/01*
City of Norwalk Child Care Program	SDE - Financial and Compliance	6/30/00*
YMCA of Orange County	SDE - Financial and Compliance	6/30/01-6/30/06*

Monica Lo, (Continued)

Workforce Investment Board of Southeast Los Angeles, Inc.	SDE - Financial and Compliance	6/30/02
Circle of Children	SDE - Financial and Compliance	6/30/02-6/30/03*
Children's Center of St. Andrew's Episcopal Church	SDE - Financial and Compliance	6/30/04-6/30/06*

Audits of Nonprofit Organizations

<u>Nonprofit Organization</u>	<u>Type of Audit</u>	<u>Performed for Years Ended</u>
Museum of Latin American Art	Financial	12/31/03-12/31/05*
Los Angeles City College Foundation	Financial	12/31/06*
Mariposa Women's Center	Financial	6/30/04*
First Step House	Financial	12/31/02*
Partners-in-Care Foundation	Financial	2/28/01
Advisory Council – O.C. Sheriff's	Financial	9/30/00
Stop Gap	Financial	12/31/00*
International Conference of Building Officials	Financial	6/30/00
Legal Aid Society of Orange County	A-133/Annual Audit	1/31/01
Irvine Public Schools Foundation	Financial	6/30/01
San Fernando Valley Neighborhood Legal Services	A-133/Annual Audit	12/31/00
YMCA of Orange County	A-133/Annual Audit	12/31/00
Irvine Adult Day Health Center	Financial	6/30/00*
Bravo Foundation	Financial	12/31/00

Monica Lo, (Continued)

Orange YMCA	Financial	12/31/00
Society for the Prevention of Cruelty To Animals LA	Financial	8/31/05*
Shanti Orange County	Financial	6/30/05*
Central County United Way	A-133/Annual Audit	12/31/02*
Laura's House	A-133/Annual Audit	12/31/02*

* In-charge responsibilities.

OTHER EXPERIENCES

Mrs. Lo has provided accounting assistance for Pasadena Neighborhood Housing Services, Inc. (PNHS) during 2001, 2002, 2003, and current. She was the Accountant contracted to help with recording and handling of daily activities of PNHS until an Accountant was hired in 2002. As the Accountant came on board, Mrs. Lo makes monthly to quarterly visits to verify that accounting transactions have been properly recorded. In addition, she assisted the Accountant in the preparation of schedules and financial statements for audit.

OTHER FINANCIAL AND COMPLIANCE AUDITS

Mrs. Lo has performed numerous financial and compliance audits of grants administered by the Los Angeles County Parks and Recreation Department – Prop. A. during 2001 and 2002.

COMPUTER SKILLS AND PROFESSIONAL INVOLVEMENT

Mrs. Lo is proficient in various computer programs including Excel, Word, Quickbooks, Prentice Hall's Government Fund Accounting Software FAST-G, Engagement Manager, and Caseware, Blackbaud.

CONTINUING EDUCATION TRAINING (Last Three Years)

<u>Date</u>	<u>Sponsor</u>	<u>Topic</u>
4/21-4/22/03	Conrad and Associates, L.L.P.	2003 Local Government Audit Training – Session I
7/23-7/25/03	Conrad and Associates, L.L.P.	2003 Local Government Audit Training – Session II
4/22-23/04	Conrad and Associates, L.L.P.	2004 Local Government Audit Training – Session I
5/5/04	Conrad and Associates, LLP	2004 Client Training

Monica Lo, (Continued)

7/21-23/04	Conrad and Associates, L.L.P.	2004 Local Government Audit Training – Session II
7/25-27/05	Conrad and Associates, L.L.P.	2005 Local Government Audit Training – Session II
5/31/06	Mayer Hoffman McCann P.C.	GASB Update
7/24-26/06	Mayer Hoffman McCann P.C.	2006 Local Government Audit Training
12/3/06	Mayer Hoffman McCann P.C.	Risk Assessment Tool Training
1/3/07	Mayer Hoffman McCann P.C.	Caseware Training
1/5/07	Mayer Hoffman McCann P.C.	Nonprofit Training

REFERENCES

Eastern Municipal Water District	Annual Audit	2000-07	Al-Imam/Lo	60,000	Chuck Rathbone Finance Director (951) 928-3777
South Coast Water District	Annual Audit	2005-07	Al-Imam/Lo	40,000	Carolyn Rynda Asst. Controller 949.499.4555
City of Santa Monica	Annual Audit	2002-07	Al-Imam/Lo	90,000	Candace Tysdale Finance Director (310) 458-8285