



**BEAUMONT-CHERRY VALLEY WATER DISTRICT AGENDA  
SPECIAL MEETING OF THE FINANCE & AUDIT COMMITTEE  
Thursday, June 26<sup>th</sup>, 2014 at 3:00 p.m.  
560 Magnolia Avenue, Beaumont, CA 92223**

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**CALL TO ORDER**

**PUBLIC INPUT**

**PUBLIC COMMENT:** At this time, any person may address the Board of Directors on matters within its jurisdiction which are not on the agenda. However, any non-agenda matters that require action will be referred to staff for a report and possible action at a subsequent meeting. To provide comments on specific agenda items, please complete a speaker's request form and provide the completed form to the Board Secretary prior to the board meeting. Please limit your comments to three minutes. Sharing or passing time to another speaker is not permitted.

**ACTION ITEMS**

1. Adoption of the Agenda (pages 1-2)
2. Review and Acceptance of the June 5<sup>th</sup>, 2014 Minutes of the Finance and Audit Committee\*\* (pages 3-4)
3. Receive and File Check Register for the Month of May 2014\*\* (pages 5-17)
4. Financial Reports/Recommendations
  - a. Review of the May 2014 Budget Variance Report \*\* (pages 18-21)
  - b. Review of the May 31<sup>st</sup>, 2014 Cash/Investment Balance Report\*\* (page 22)
  - c. Review of Check Register for the Month of June 2014\*\* (pages 23-35)
  - d. Review of June 2014 Invoices Pending Approval\*\* (pages 36-40)
  - e. Oral Report: Annual Financial Report for 2013\*\* (pages 41-99)
5. Action List for Future Meetings

**ANNOUNCEMENTS**

- Finance & Audit Committee meeting, July 3<sup>rd</sup>, 2014, cancelled
- Regular Board meeting, July 9<sup>th</sup>, 2014 at 7:00 p.m.
- Beaumont Basin Watermaster meeting, August 6<sup>th</sup>, 2014 at 10:00 a.m.
- Finance & Audit Committee meeting, August 7<sup>th</sup>, 2014 at 3:00 p.m.
- Regular Board meeting, August 13<sup>th</sup>, 2014 at 7:00 p.m.

**ADJOURNMENT**

\*\* Information included in the agenda packet

**AVAILABILITY OF AGENDA MATERIALS** - Agenda exhibits and other writings that are disclosable public records distributed to all or a majority of the members of the Beaumont-Cherry Valley Water District Board of Directors in connection with a matter subject to discussion or consideration at an open meeting of the Board of Directors are available for public inspection in the District's office, at 560 Magnolia Avenue, Beaumont, California ("District Office") If such writings are distributed to members of the Board less than 72 hours prior to the meeting, they will

be available from the District's Board Secretary of the District Office at the same time as they are distributed to Board Members, except that if such writings are distributed one hour prior to, or during the meeting, they can be made available from the District's Board Secretary in the Board Room of the District's Office.

**REVISIONS TO THE AGENDA** -In accordance with §54954.2(a) of the Government Code (Brown Act), revisions to this Agenda may be made up to 72 hours before the Board Meeting, if necessary, after mailings are completed. Interested persons wishing to receive a copy of the set Agenda may pick one up at the District's Main Office, located at 560 Magnolia Avenue, Beaumont, California, up to 72 hours prior to the Board Meeting.

**REQUIREMENTS RE: DISABLED ACCESS** - In accordance with §54954.2(a), requests for a disability related modification or accommodation, including auxiliary aids or services, in order to attend or participate in a meeting, should be made to the Board Secretary, Melissa Bender, at least 48 hours in advance of the meeting to ensure availability of the requested service or accommodation. Ms. Bender may be contacted by telephone at (951) 845-9581, Ext. 24, email at [melissa.bender@bcvwd.org](mailto:melissa.bender@bcvwd.org) or in writing at the Beaumont-Cherry Valley Water District, 560 Magnolia Avenue, Beaumont, California 92223.



**BEAUMONT-CHERRY VALLEY WATER DISTRICT AGENDA  
MEETING OF THE FINANCE & AUDIT COMMITTEE  
Thursday, June 5<sup>th</sup>, 2014 at 3:00 p.m.  
560 Magnolia Avenue, Beaumont, CA 92223**

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**CALL TO ORDER**

*Director Ross called the meeting to order at 3:04 p.m., 560 Magnolia Avenue, Beaumont, California.*

*Present at this meeting was Director Guldseth, Director Ross, General Manager: Eric Fraser and Director of Finance & Administrative Services: Melissa Bender.*

*Public that registered their attendance was: Bill Dickson, Ray Morris, John Jetter, Patsy Reeley, Tom Todd Jr. Pat Aspan.*

**PUBLIC INPUT**

*No public comment was received.*

**ACTION ITEMS**

1. Adoption of the Agenda (pages 1-2)

*The Committee adopted the agenda as presented.*

2. Review and Acceptance of the May 1<sup>st</sup>, 2014 Minutes of the Finance and Audit Committee\*\* (pages 3-4)

*The Committee accepted the minutes of May 1<sup>st</sup>, 2014 as presented.*

3. Receive and File Check Register for the Month of April 2014\*\* (pages 5-20)

*The Committee received and filed the April 2014 Check Register as presented.*

4. Financial Reports/Recommendations

- a. Review of the April 2014 Budget Variance Report \*\* (pages 21-25)
- b. Review of the April 30<sup>th</sup>, 2014 Cash/Investment Balance Report\*\* (page 26)
- c. Review of Check Register for the Month of May 2014\*\* (pages 27-39)
- d. Review of May 2014 Invoices Pending Approval\*\* (pages 40-51)
- e. Oral Report: Annual Financial Report for 2013

*After review and discussion, the Committee recommended presenting the Financial Reports to the Board for approval. Ms. Bender gave an oral report regarding the Annual Financial Report for 2013, noting the audit results will be provided to the Board next month.*

5. Action List for Future Meetings

*Ms. Bender provided Directors Ross and Guldseth an updated vehicle listing as previously requested. The Directors then requested a listing of the 2013 and 2014 vehicle maintenance expense per unit; this was provided directly after the meeting.*

## **ANNOUNCEMENTS**

- Regular Board meeting, June 11<sup>th</sup>, 2014 at 7:00 p.m.
- Finance & Audit Committee meeting, July 3<sup>rd</sup>, 2014 at 3:00 p.m.
- Regular Board meeting, July 9<sup>th</sup>, 2014 at 7:00 p.m.

*The announcements above were made by Director Ross.*

## **ADJOURNMENT**

*Director Ross adjourned the meeting at 3:44 p.m.*

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Kenneth Ross, Chairman to the  
Finance and Audit Committee of the  
Beaumont-Cherry Valley Water District

\*\* Information included in the agenda packet

# Accounts Payable

## Checks by Date - Detail by Check Date

User: melissa  
Printed: 5/29/2014 5:04 PM

## Beaumont-Cherry Valley Water District

560 Magnolia Avenue  
Beaumont CA 92223  
(951) 845-9581  
www.bcvwd.org



Check No	Vendor No	Vendor Name	Check Date	Check Amount
Invoice No	Description	Reference		
2119	10048	Brithinee Electric	05/01/2014	
	WI001491	Bearing replacement on well # 23		2,316.96
	WI001491	Bearing replacement on well # 23		289.62
	WI001491	Bearing replacement on well # 23		289.62
	WI001491	Bearing replacement on well # 23		3,262.40
	WI001491	Bearing replacement on well # 23		423.75
	WI001491	Bearing replacement on well # 23		506.16
	WI001491	Bearing replacement on well # 23		2,843.18
	WI001491	Bearing replacement on well # 23		853.80
	WI001491	Bearing replacement on well # 23		60.00
	WI001491	Bearing replacement on well # 23		374.95
	WI001491	Discount for Bearing replacement on well # 23		-224.41
Total for Check Number 2119:				10,996.03
2120	10275	Prestige Mobile Detail	05/01/2014	
	4/28/14 bill	Weekly detail services for fleet 4/28/14 18 vehicles		288.00
Total for Check Number 2120:				288.00
2121	10277	Rio Stone Building Materials	05/01/2014	
	11209	1cart a yard for Olive and kings		151.20
	11209	1cart a yard for Olive and kings edger hand blue 3/8		11.87
Total for Check Number 2121:				163.07
2122	10302	So Cal. Sandbags, Inc.	05/01/2014	
	78748	shaker plate rental for NCR II		336.32
Total for Check Number 2122:				336.32
2123	10037	Waste Management Of Inland Empire	05/01/2014	
	1099687-2371-7	Monthly Sanitation 12th & Palm - May 2014		251.10
	1099688-2371-5	Monthly Sanitation 560 Magnolia - May 2014		92.27
Total for Check Number 2123:				343.37
Total for 5/1/2014:				12,126.79
ACH	10085	CalPERS Retirement System	05/08/2014	
		PR Batch 00001.05.2014 CalPERS 1% ER Paid	PR Batch 00001.05.2014 CalP	208.14
		PR Batch 00001.05.2014 CalPERS 7% Deduction	PR Batch 00001.05.2014 CalP	1,855.34
		PR Batch 00001.05.2014 CalPERS 8% EE Paid	PR Batch 00001.05.2014 CalP	2,474.18
		PR Batch 00001.05.2014 CalPERS 8% ER Paid	PR Batch 00001.05.2014 CalP	892.39
		PR Batch 00001.05.2014 CalPERS Employer Paid	PR Batch 00001.05.2014 CalP	19,697.81
		PR Batch 00001.05.2014 CalPERS 6.9%	PR Batch 00001.05.2014 CalP	392.66
Total for this ACH Check for Vendor 10085:				25,520.52

ACH 10087	Edd State Of California	05/08/2014	
	PR Batch 00001.05.2014 CA SDI	PR Batch 00001.05.2014 CA S	718.47
	PR Batch 00001.05.2014 State Income Tax	PR Batch 00001.05.2014 State	2,358.74
	Total for this ACH Check for Vendor 10087:		3,077.21
ACH 10094	U.S. Treasury	05/08/2014	
	PR Batch 00001.05.2014 Federal Income Tax	PR Batch 00001.05.2014 Fede	7,643.95
	PR Batch 00001.05.2014 FICA Employee Portion	PR Batch 00001.05.2014 FICA	4,493.44
	PR Batch 00001.05.2014 FICA Employer Portion	PR Batch 00001.05.2014 FICA	4,493.44
	PR Batch 00001.05.2014 Medicare Employee Porti	PR Batch 00001.05.2014 Medi	1,050.90
	PR Batch 00001.05.2014 Medicare Employer Porti	PR Batch 00001.05.2014 Medi	1,050.90
	Total for this ACH Check for Vendor 10094:		18,732.63
ACH 10203	Ing Life Insurance	05/08/2014	
	PR Batch 00001.05.2014 Deferred Comp	PR Batch 00001.05.2014 Defe	435.00
	Total for this ACH Check for Vendor 10203:		435.00
ACH 10264	CalPERS Supplemental Income Plans	05/08/2014	
	PR Batch 00001.05.2014 CalPERS 457	PR Batch 00001.05.2014 CalP	1,683.08
	Total for this ACH Check for Vendor 10264:		1,683.08
ACH 10030	Southern California Edison	05/08/2014	
74889 4/26/14	12303 Oak Glen Rd 3/26-4/24/14		118.95
74889 4/26/14	9781 Avenida Miravilla 3/26-4/24/14		74.64
74889 4/26/14	13697 Oak Glen Rd		142.46
74889 4/26/14	13695 Oak Glen Rd		82.53
74889 4/26/14	815 E 12th Ave 3/20-4/21/14		209.95
74889 4/26/14	560 Magnolia Ave 3/26-4/24/14		1,273.31
74889 4/26/14	Wells 3/26-4/24/14		106,174.50
	Total for this ACH Check for Vendor 10030:		108,076.34
1076 10169	<span style="background-color: black; color: black;">XXXXXXXXXX</span>	05/08/2014	
	PR Batch 00001.05.2014 Garnishment	PR Batch 00001.05.2014 Garn	575.54
	Total for Check Number 1076:		575.54
2124 10001	Action True Value Hardware	05/08/2014	
42683	repairs due to vandalism @ NCR I		115.94
42683	4" x4" flashing for upper well field		24.81
42683	Well # 14 door		141.45
42683	supplies for Edgar Canyon pipeline		3.22
42683	supplies for Edgar Canyon pipeline, screws for insp		6.35
42683	pvc pipe cutter & tubing cutter		27.52
42718	zip ties, sandpaper, pvc glue		32.13
42718	3" coupler for NCR I		4.63
42718	NCR I - parts for repairs due to vandals		1,219.10
42718	parts for lower Edgar sample site		32.46
42731	Male & female adapters for NCR I		34.68
42731	supplies to mount cameras at cherry yard		11.00
42731	replacement trash can for NCR I - stolen by vandals		20.51
42731	Latex gloves, hose caps		22.54
	Total for Check Number 2124:		1,696.34
2125 10086	American Family Life Assurance Company of	05/08/2014	
681174	Premiums for employee paid Ins April		696.74

		Total for Check Number 2125:	696.74
2126 10407	Dani Balchack	05/08/2014	
Mileage 5/7/14	Mileage to Whittier and back for cashier training		69.68
		Total for Check Number 2126:	69.68
2127 10274	Beaumont Chamber of Commerce	05/08/2014	
6035	Membership dues 5/1/14-4/30/15		275.00
		Total for Check Number 2127:	275.00
2128 10314	California Department of Public Health	05/08/2014	
E Floyd grade 2	Grade 2 Water Distribution Operator Certificate E I		80.00
		Total for Check Number 2128:	80.00
2129 10396	Ernest Floyd	05/08/2014	
Exp Rpt 5/5/14	Registration, Water books, CDPH test fee, Official '		290.18
		Total for Check Number 2129:	290.18
2130 10273	Inland Water Works Supply Co.	05/08/2014	
262783	2% Discount on purchases		-6.48
262783	Concrete covers		151.20
262783	concrete reading lids		172.80
		Total for Check Number 2130:	317.52
2131 10045	Pacific Alarm Service Inc.	05/08/2014	
R 102611	Alarm Equip. rent/service/monitor May 2014		233.00
R 102612	Monthly Alarm service @ 11083 Cherry May 2014		44.50
		Total for Check Number 2131:	277.50
2132 10171	Riverside County Recorder	05/08/2014	
February 2014	Release Fees for Feb 2014		391.00
		Total for Check Number 2132:	391.00
2133 10290	San Geronio Pass Water Agency	05/08/2014	
14-00062	575 AF @ \$317 for April 2014		182,275.00
		Total for Check Number 2133:	182,275.00
		Total for 5/8/2014:	344,469.28
2135 UB*00743	Frankie Ridder	05/12/2014	
	Refund Check		86.62
	Refund Check		76.67
	Refund Check		36.74
	Refund Check		26.35
		Total for Check Number 2135:	226.38
		Total for 5/12/2014:	226.38
2137 UB*00752	Scott Macdonald	05/13/2014	
	Refund Check		250.00

		Total for Check Number 2137:	250.00
2138 UB*00753	Janet Walker	05/13/2014	
	Refund Check		179.92
	Refund Check		518.97
	Refund Check		238.91
	Refund Check		171.39
		Total for Check Number 2138:	1,109.19
		Total for 5/13/2014:	1,359.19
2139 UB*00762	Shawn Acevedo	05/15/2014	
	Refund Check		243.10
		Total for Check Number 2139:	243.10
2140 UB*00757	Alicia Ceballos	05/15/2014	
	Refund Check		33.61
	Refund Check		66.75
	Refund Check		31.98
	Refund Check		22.95
		Total for Check Number 2140:	155.29
2141 UB*00764	Inetta J. Ellis	05/15/2014	
	Refund Check		61.07
	Refund Check		68.39
	Refund Check		32.77
	Refund Check		23.51
		Total for Check Number 2141:	185.74
2142 UB*00761	Luanne Kenyon	05/15/2014	
	Refund Check		40.15
	Refund Check		33.07
	Refund Check		15.85
	Refund Check		11.37
		Total for Check Number 2142:	100.44
2143 UB*00756	Anna Kincaid	05/15/2014	
	Refund Check		74.32
	Refund Check		82.00
	Refund Check		39.29
	Refund Check		28.19
		Total for Check Number 2143:	223.80
2144 UB*00755	Sonya Lan	05/15/2014	
	Refund Check		61.96
	Refund Check		99.04
	Refund Check		47.45
	Refund Check		34.04
		Total for Check Number 2144:	242.49
2145 UB*00763	David Paige	05/15/2014	
	Refund Check		107.92



	Refund Check		60.90
	Refund Check		29.18
	Refund Check		20.94
		Total for Check Number 2145:	218.94
2146 UB*00765	Hilda Richard	05/15/2014	
	Refund Check		4.29
	Refund Check		12.81
	Refund Check		6.14
	Refund Check		4.41
		Total for Check Number 2146:	27.65
2147 UB*00759	Allena Rodriguez	05/15/2014	
	Refund Check		39.23
	Refund Check		71.98
	Refund Check		34.49
	Refund Check		24.74
		Total for Check Number 2147:	170.44
2148 UB*00758	Christine Shockley	05/15/2014	
	Refund Check		33.91
	Refund Check		44.64
	Refund Check		21.39
	Refund Check		15.35
		Total for Check Number 2148:	115.29
2149 UB*00760	Sarah Torres	05/15/2014	
	Refund Check		36.07
	Refund Check		69.21
	Refund Check		33.17
	Refund Check		23.79
		Total for Check Number 2149:	162.24
2150 10003 18434	All Purpose Rentals LLC 3" Trenching Shovel, 14" Blades for pipe saw	05/15/2014	
			53.78
		Total for Check Number 2150:	53.78
2151 10144 LYUM852421 LYUM853765	AlSCO Inc. Biweekly mat rental 560 Magnolia 5/5/14 Biweekly mat rental 815 E 12th 5/8/14	05/15/2014	
			14.85
			26.40
		Total for Check Number 2151:	41.25
2152 10272 BD41604-0034 BD41744-0034 BD42173-0034 BE40150-0034 BE40312-0034	Babcock Laboratories Inc 7 Coliforms 4/15/14 4 Nitrates 4/15/14 12 Coliforms 4/21/14 12 Coliforms 4/28/14 12 Coliforms 5/5/14	05/15/2014	
			280.00
			60.00
			480.00
			480.00
			480.00
		Total for Check Number 2152:	1,780.00
2153 10287 05015 04/28/14 70286 4/28/14	Bank of the West Old account Stmt 4/28/14 New Account Stmt 4/28/14	05/15/2014	
			383.70
			7,586.57

Total for Check Number 2153:			7,970.27
2154 10271	Beaumont Ace Home Center	05/15/2014	
388235	3/4" PVC Adapter & Nipple - fix Well # 6 Chlorina		1.92
388273	Repair Well # 22 Chlorinator leak - PVC parts, che		60.51
388317	Net & Caution Tape		70.70
388385	Graffiti Remover		25.47
388403	parts to repair damage caused by vandals @ NCR I		64.09
388628	Rapidcrete		129.49
388630	7/32" Turbomax bit		5.17
388630	parts for NCR I		28.62
388647	Well # 6 Chlorinators - Filter Cartridge		42.06
388741	Well # 6 Chlorinator parts for repair		104.34
389106	Electrical tape, plastic tape, 4"x3/8" & 4" x 3/4" shr		22.42
Total for Check Number 2154:			554.79
2155 10010	Beaumont Tire	05/15/2014	
3959	Mount & Balance one tire Unit # 18		100.86
Total for Check Number 2155:			100.86
2156 10395	Melissa Bender	05/15/2014	
ExpRpt 4/23/14	Springbrook training - 3 staff (hotel car parking bag		2,002.14
Total for Check Number 2156:			2,002.14
2157 10285	C. T. W. S., LLC	05/15/2014	
DC19141	Monthly oxygen & acetylene 4/30/14		46.80
Total for Check Number 2157:			46.80
2158 10220	Calolympic Safety	05/15/2014	
327990	Safety glasses		123.07
Total for Check Number 2158:			123.07
2159 10014	Cherry Valley Automotive	05/15/2014	
7649	front Brake job, clean & adjust rear drums Unit # 2		234.34
7651	Unit # 15 Oil Change		39.81
7683	Unit # 13 Replace Thermostat housing, bypass hos		674.94
7775	Unit # 18 Front brake job, break pads, oil change		292.49
7804	Unit # 22 4WD not disengaging, bad shift module/g		130.00
Total for Check Number 2159:			1,371.58
2160 10016	City Of Beaumont	05/15/2014	
61701 5/2/14	Bimonthly sewer for 560 Magnolia 3/1-5/1/14		66.40
Total for Check Number 2160:			66.40
2161 10323	Ben DeForge	05/15/2014	
Partial Boot 14	Boots		25.68
Total for Check Number 2161:			25.68
2162 10021	FedEx	05/15/2014	
2-648-96547	Return training DVD's for Knute		19.10
Total for Check Number 2162:			19.10

2163 UB*00707	Megan Feyer	05/15/2014	
	Refund Check		93.17
	Refund Check		63.51
	Refund Check		30.43
	Refund Check		21.83
	Total for Check Number 2163:		208.94
2164 10052	Home Depot Credit Services	05/15/2014	
46184 2/25/14	Florescent paint, orange fence, dust mask, light rep		157.21
46184 2/25/14	Pipe Wrenches		64.74
46184 2/25/14	NCR II-Silt fnc, concrete vibrator, steel mesh, ceme		388.90
46184 2/25/14	Well # 22 Sprinkler controller		61.53
46184 2/25/14	Well # 24 Chlorinator Line repair		70.17
46184 2/25/14	battery		85.32
46184 2/25/14	shop light repairs		208.86
46184 3/28/14	Bosch bit, caulk gun, weed eater repairs		71.02
46184 3/28/14	Paint brushes for hydrants, yellow & hunter green p		180.71
46184 3/28/14	Supplies for Cougar way leak		67.26
46184 3/28/14	repairs due to break in's Shop & Cherry Yard		187.80
46184 3/28/14	2 stroke oil		146.27
46184 3/28/14	supplies for new lower canyon ponds		330.45
46184 3/28/14	NCR II-Vibrator rental,epoxy,grade stakes,quickret		238.95
46184 3/28/14	supplies for security cameras, sand, paint mix, yard		126.51
46184 4/27/14	rags, trash bags, paper towels,dawn,ant bait,batterie		430.13
46184 4/27/14	Channel lock Cross cut, pliers, hog pliers		112.50
46184 4/27/14	Stomper rental - new install		67.26
46184 4/27/14	12" Chain Link & Concrete supplies for NCR II		211.04
46184 4/27/14	light bulbs		10.23
46184 4/27/14	Door Lock		31.29
46184 4/27/14	Alarm System, Aluminum screen, sms self drilling.		340.85
46184 4/27/14	Hard hats		20.48
46184 4/27/14	Weed eaters, 1" line valve, rainbird repair,		694.67
46184 credit for Du	Credit for duplicate pymt of 12/27/13 stmt, void che		-3,974.82
	Total for Check Number 2164:		329.33
2165 10273	Inland Water Works Supply Co.	05/15/2014	
263232	Parts for Inventory		531.36
263232	Parts for Inventory		609.12
263232	Parts for Inventory		304.56
263232	Parts for Inventory		84.24
263232	Parts for Inventory		762.05
263232	Parts for Inventory		1,360.80
263232	Parts for Inventory		244.62
263232	2% Discount on Inventory Parts		-584.51
	Total for Check Number 2165:		3,312.24
2166 10184	Melfred Industrial Services Inc.	05/15/2014	
6334	waste disposal service		125.00
6334	55 gal drum drained of used aerosol cans		75.00
6334	55 gal drum oily absorbent		450.00
6334	55 gal drum oil based paint		850.00
6334	light tubes		25.00
6334	5 gallon bucket of batteries		50.00
	Total for Check Number 2166:		1,575.00
2167 10350	NAPA Auto Parts	05/15/2014	
860040	Parts for Zeiman Traylor		16.16

		Total for Check Number 2167:	16.16
2168 10301	PVS Minibulk, Inc.	05/15/2014	
80839	CI2 for wells # 25, 937.99 gallons		1,266.29
80840	CI2 for wells # 24, 1188.3433 gallons		1,604.26
80841	CI2 for wells # 29, 445.6531 gallons		601.63
		Total for Check Number 2168:	3,472.18
2169 10223	Richards, Watson & Gershon	05/15/2014	
195446	General Counsel Services 4/15/14		4,147.58
195447	Case # 12788-0002 4/15/14		2,874.06
195448	Case # 12788-0003 4/15/14		11,583.81
		Total for Check Number 2169:	18,605.45
2170 10171	Riverside County Recorder	05/15/2014	
March 2014	March Release Fees		69.00
		Total for Check Number 2170:	69.00
2171 10095	Riverside County Waste Management	05/15/2014	
201404000339	Monthly Dump Fees Incurred April 2014		215.26
		Total for Check Number 2171:	215.26
2172 10302	So Cal. Sandbags, Inc.	05/15/2014	
76731	Sand Bags for NCR 2 360 sandbags		388.80
		Total for Check Number 2172:	388.80
2173 10042	Southern California Gas Company	05/15/2014	
35000 5/1/14	Monthly charges for gas for wells 3/31-4/29/14		14.30
		Total for Check Number 2173:	14.30
2174 10276	Standard Insurance Company	05/15/2014	
10763 4/18/14	Monthly invoice for policy 10763 5-/1-31/14		735.18
		Total for Check Number 2174:	735.18
2175 10031	Staples Advantage	05/15/2014	
8029643027	clasp envelopes & TP		120.94
		Total for Check Number 2175:	120.94
2176 10284	Underground Service Alert of Southern Califo	05/15/2014	
420140044	Monthly ticket charges for utility locates 91 for Apr		136.50
		Total for Check Number 2176:	136.50
2177 10255	Unlimited Services Building Maintenance	05/15/2014	
0236605-IN	Janitorial 815 E 12th May 2014		150.00
0236606-IN	Janitorial 560 Magnolia May 2014		845.00
		Total for Check Number 2177:	995.00
2178 10238	Weldors Supply And Steel Co.	05/15/2014	
52185	Oxygen, metal markers, Haz Mat		28.02
52185	4 1/2 Grinding wheels		10.26

		Total for Check Number 2178:	38.28
2179 10293	Western Dental Services Inc.	05/15/2014	
12108	Dental Premiums 5/1-31/14		152.40
		Total for Check Number 2179:	152.40
2180 10057	Xerox Corporation	05/15/2014	
073855848	Monthly machine rental/usage April 2014		1,033.01
		Total for Check Number 2180:	1,033.01
		Total for 5/15/2014:	47,419.11
2181 10144	AlSCO Inc.	05/21/2014	
LYUM	Biweekly mat rental 560 Magnolia		14.85
		Total for Check Number 2181:	14.85
2182 10138	ARCO Business Solutions	05/21/2014	
HW201 05/12/14	April 12-May 11, 2014 fuel purchases		5,935.77
		Total for Check Number 2182:	5,935.77
2183 10038	Avaya Inc	05/21/2014	
2733091721	Voice Mail		151.15
		Total for Check Number 2183:	151.15
2184 10272	Babcock Laboratories Inc	05/21/2014	
BE41393-0034	12 Coliforms tests 05/12/2014		480.00
BE41394-0034	6 Coliforms tests on 05/12/2014		240.00
		Total for Check Number 2184:	720.00
2185 10271	Beaumont Ace Home Center	05/21/2014	
388711	60" Tapered handle for Unit # 17		7.33
389239	Scraper, brace, and handle for Unit #8		22.63
389276	Wrench & brush for blow-off		13.26
389300	For repairs on Well # 22 chlorinator		64.77
389352	Nuts, washers and plates for the blow-off behind the		14.02
389381	Misc. items for Hannon Tank trees		14.54
389381	Tarp straps, hitch pin & other misc for Unit #5		19.16
		Total for Check Number 2185:	155.71
2186 10220	Calolympic Safety	05/21/2014	
327991	placard 10 x 10 Alum		56.32
327991	placard 10 x 10 adhesive		43.76
327991	Chlorine marker tape		23.11
		Total for Check Number 2186:	123.19
2188 10291	J.R. Freeman Co., Inc.	05/21/2014	
530284-0	10 toners ordered for HP printers		1,075.31
530463-0	8 ink cartridges ordered for HP printer for field		169.47
		Total for Check Number 2188:	1,244.78
2189 10390	J.W. D'Angelo Co., Inc.	05/21/2014	

S1219889.001	BLUE REFLECTORS		69.07
S1219889.001	BLUE REFLECTORS EPOXY 6OZ		53.40
	Total for Check Number 2189:		122.47
2190 10121	Jack Henry And Associates Inc	05/21/2014	
1709468	Annual Remit Plus Maintenance		2,929.50
	Total for Check Number 2190:		2,929.50
2191 10224	Legal Shield	05/21/2014	
0101129_052014	Monthly Prepaid Legal for Empl		227.15
	Total for Check Number 2191:		227.15
2192 10078	Northrop Grumman Commercial Information	05/21/2014	
23254	Annual maintenance for additional handhelds purch		230.00
	Total for Check Number 2192:		230.00
2193 10275	Prestige Mobile Detail	05/21/2014	
05192014	Weekly detail services for fleet for 17 vehicles on 5		272.00
	Total for Check Number 2193:		272.00
2194 10031	Staples Advantage	05/21/2014	
8029827718	Binder clips, lead, batteries & tamper proof deposit		96.37
	Total for Check Number 2194:		96.37
2195 10157	Total funds By Hasler	05/21/2014	
02422379_050714	Monthly Postage		100.00
	Total for Check Number 2195:		100.00
2196 10036	USA Mobility Wireless Inc.	05/21/2014	
X0152081E	Stand-by pager for SCADA system		67.76
	Total for Check Number 2196:		67.76
2197 10310	Chris Williams	05/21/2014	
Boot Allowance	Boot Allowance		130.00
	Total for Check Number 2197:		130.00
	Total for 5/21/2014:		12,520.70
ACH 10085	CalPERS Retirement System	05/22/2014	
	PR Batch 00002.05.2014 CalPERS 1% ER Paid	PR Batch 00002.05.2014 CalP	207.68
	PR Batch 00002.05.2014 CalPERS 7% Deduction	PR Batch 00002.05.2014 CalP	1,852.88
	PR Batch 00002.05.2014 CalPERS 8% EE Paid	PR Batch 00002.05.2014 CalP	2,474.18
	PR Batch 00002.05.2014 CalPERS 8% ER Paid	PR Batch 00002.05.2014 CalP	878.14
	PR Batch 00002.05.2014 CalPERS Employer Paid	PR Batch 00002.05.2014 CalP	19,627.88
	PR Batch 00002.05.2014 CalPERS 6.9%	PR Batch 00002.05.2014 CalP	393.36
	Total for this ACH Check for Vendor 10085:		25,434.12
ACH 10087	Edd State Of California	05/22/2014	
	PR Batch 00002.05.2014 CA SDI	PR Batch 00002.05.2014 CA S	708.36
	PR Batch 00002.05.2014 State Income Tax	PR Batch 00002.05.2014 State	2,326.43
	3rd quarter 2013		348.24

	1st quarter 2014		76.24
		Total for this ACH Check for Vendor 10087:	3,459.27
ACH 10094	U.S. Treasury	05/22/2014	
	PR Batch 00002.05.2014 Federal Income Tax	PR Batch 00002.05.2014 Fede	7,508.09
	PR Batch 00002.05.2014 FICA Employee Portion	PR Batch 00002.05.2014 FICA	4,455.62
	PR Batch 00002.05.2014 FICA Employer Portion	PR Batch 00002.05.2014 FICA	4,455.62
	PR Batch 00002.05.2014 Medicare Employee Porti	PR Batch 00002.05.2014 Medi	1,042.04
	PR Batch 00002.05.2014 Medicare Employer Portic	PR Batch 00002.05.2014 Medi	1,042.04
		Total for this ACH Check for Vendor 10094:	18,503.41
ACH 10141	Ca State Disbursement Unit	05/22/2014	
	PR Batch 00002.05.2014 Garnishment	PR Batch 00002.05.2014 Garn	191.53
	PR Batch 00002.05.2014 Garnishment	PR Batch 00002.05.2014 Garn	360.57
		Total for this ACH Check for Vendor 10141:	552.10
ACH 10203	Ing Life Insurance	05/22/2014	
	PR Batch 00002.05.2014 Deferred Comp	PR Batch 00002.05.2014 Defe	435.00
		Total for this ACH Check for Vendor 10203:	435.00
ACH 10264	CalPERS Supplemental Income Plans	05/22/2014	
	PR Batch 00002.05.2014 CalPERS 457	PR Batch 00002.05.2014 CalP	1,683.08
		Total for this ACH Check for Vendor 10264:	1,683.08
ACH 10288	CalPERS Health Fiscal Services Division	05/22/2014	
1421	Employee health premiums for June 2014		34,574.46
1421	Retiree health premiums for June 2014		1,066.50
1421	Admin fee for June 2014		119.54
		Total for this ACH Check for Vendor 10288:	35,760.50
1081 10169		05/22/2014	
	PR Batch 00002.05.2014 Garnishment	PR Batch 00002.05.2014 Garn	575.54
		Total for Check Number 1081:	575.54
		Total for 5/22/2014:	86,403.02
2198 10001	Action True Value Hardware	05/29/2014	
42696	Master locks & Bungee cords		83.93
42696	NCR I Irrigation parts		79.99
42696	NCR I vandalism repairs		20.60
42696	3/4" ball valve for 898 Oak Creek Rd, 3/4"brass nip		29.13
42696	Repair concrete after leak		49.57
		Total for Check Number 2198:	263.22
2199 10086	American Family Life Assurance Company of	05/29/2014	
111945	Premiums for employee paid Ins May 2014		696.74
		Total for Check Number 2199:	696.74
2200 10272	Babcock Laboratories Inc	05/29/2014	
BE41390-0034	1 Coliforms 5/12/14		40.00
BE41513-0034	4 Nitrate 5/12/14		60.00
BE41528-0034	1 Coliforms 5/15/14		45.00

BE42086-0034	12 Coliforms 5/20/14		480.00
Total for Check Number 2200:			625.00
2201 10271	Beaumont Ace Home Center	05/29/2014	
389324	2 pk Gal Liquid Chlorine		48.54
389418	Fuses		31.10
389418	hand bilge pump		34.55
389561	for concrete at 6th & Maple Alley		124.59
389572	Epoxy ties for Rebar dowels @ 6th & Maple Alley		31.32
389627	Hand Bilge pump, Tap-n-Seal, Ant Bait, 8" recip sa		107.50
389715	clear tape		10.75
Total for Check Number 2201:			388.35
2202 10010	Beaumont Tire	05/29/2014	
3903	Flat repair driver side rear unit # 13		20.00
Total for Check Number 2202:			20.00
2203 UB*00772	Oscar Benitez	05/29/2014	
	Refund Check		121.83
Total for Check Number 2203:			121.83
2204 UB*00769	Rick Carlson	05/29/2014	
	Refund Check		26.38
Total for Check Number 2204:			26.38
2205 10412	Diversified Protection Systems Inc	05/29/2014	
31503	Preventative Maint contract-Fire Suppression Sys3/		1,050.00
Total for Check Number 2205:			1,050.00
2206 UB*00768	Karen Garcia	05/29/2014	
	Refund Check		86.72
	Refund Check		7.49
	Refund Check		3.59
	Refund Check		2.58
Total for Check Number 2206:			100.38
2207 10022	Hemet Valley Tool & Supply	05/29/2014	
88373	Replace stolen stomper		3,223.80
88373	Replace stolen pipe saw		1,398.60
Total for Check Number 2207:			4,622.40
2208 10273	Inland Water Works Supply Co.	05/29/2014	
263312	55lb bag sodium thiosulfate		89.64
263312	55lb bag sodium thiosulfate		89.64
263312	2% Discount on purchases		-3.59
263481	55lb bag sodium thiosulfate		89.64
263481	2% Discount on purchases		-1.79
Total for Check Number 2208:			263.54
2209 UB*00766	Tammy Marion	05/29/2014	
	Refund Check		19.20
	Refund Check		245.87
	Refund Check		86.78



	Refund Check		41.58
	Refund Check		29.83
	Total for Check Number 2209:		423.26
2210 UB*00771	Jennifer Mckissick	05/29/2014	
	Refund Check		40.88
	Refund Check		40.46
	Refund Check		19.39
	Refund Check		13.91
	Total for Check Number 2210:		114.64
2211 10278	MetLife - Group Benefits	05/29/2014	
40002 5/15/14	Employee paid dental June 2014		417.28
	Total for Check Number 2211:		417.28
2212 10196	National Meter & Automation, Inc.	05/29/2014	
S1053055.001	BRZ Meter Body		13,500.00
	Total for Check Number 2212:		13,500.00
2213 10277	Rio Stone Building Materials	05/29/2014	
11253	Concrete- a yard		151.20
	Total for Check Number 2213:		151.20
2214 UB*00770	Ashley Shurley	05/29/2014	
	Refund Check		123.80
	Refund Check		56.55
	Refund Check		27.10
	Refund Check		19.44
	Total for Check Number 2214:		226.89
2215 10276	Standard Insurance Company	05/29/2014	
30001 5/19/14	Monthly invoice for policy 30001 June 2014		890.30
	Total for Check Number 2215:		890.30
2216 10031	Staples Advantage	05/29/2014	
8029911104	Office Supplies		54.68
	Total for Check Number 2216:		54.68
2217 UB*00773	Kurt Supinger	05/29/2014	
	Refund Check		112.59
	Total for Check Number 2217:		112.59
2218 UB*00767	Kendra Taylor	05/29/2014	
	Refund Check		37.00
	Refund Check		106.56
	Refund Check		51.06
	Refund Check		36.63
	Total for Check Number 2218:		231.25
	Total for 5/29/2014:		24,299.93
	Report Total (112 checks):		528,824.40

# General Ledger

## Budget Variance Revenue

User: melissa  
 Printed: 06/22/14 22:54:14  
 Period 05 - 05  
 Fiscal Year 2014

### Beaumont-Cherry Valley Water District

560 Magnolia Avenue  
 Beaumont CA 92223  
 (951) 845-9581  
 www.bcvwd.org



Account Number	Description	Budget	Period Amt	End Bal	Variance	% Avail/ Uncollect
<b>50</b>	<b>GENERAL</b>					
01-50-510-419051	Grant Revenue	\$ 20,642.00	\$ -	\$ -	\$ 20,642.00	100.00%
	<b>Grant Rev</b>	<b>\$ 20,642.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,642.00</b>	<b>100.00%</b>
01-50-510-419061	Miscellaneous Income	\$ 250.00	\$ 318.24	\$ 4,181.82	\$ (3,931.82)	-1572.73%
01-50-510-490001	Interest Income - Bonita Vista	\$ 3,000.00	\$ -	\$ 1,005.07	\$ 1,994.93	66.50%
01-50-510-490011	Interest Income-Fairway Canyon	\$ 51,000.00	\$ 7,863.11	\$ 34,223.79	\$ 16,776.21	32.89%
01-50-510-490021	Interest Income - General	\$ 9,500.00	\$ -	\$ 2,686.07	\$ 6,813.93	71.73%
	<b>Misc Income</b>	<b>\$ 63,750.00</b>	<b>\$ 8,181.35</b>	<b>\$ 42,096.75</b>	<b>\$ 21,653.25</b>	<b>33.97%</b>
01-50-510-481001	Fac Fees-Wells	\$ 5,000.00	\$ 6,292.00	\$ 257,972.00	\$ (252,972.00)	-5059.44%
01-50-510-481006	Fac Fees-Water Rights (SWP)	\$ 3,300.00	\$ 3,981.25	\$ 163,231.25	\$ (159,931.25)	-4846.40%
01-50-510-481012	Fac Fees-Water Treatment Plant	\$ 2,400.00	\$ 2,993.25	\$ 122,723.25	\$ (120,323.25)	-5013.47%
01-50-510-481018	Fac Fees-Local Water Resources	\$ 1,200.00	\$ 1,576.25	\$ 64,626.25	\$ (63,426.25)	-5285.52%
01-50-510-481024	Fac Fees-Recycld Wtr Facilities	\$ 3,700.00	\$ 4,556.50	\$ 218,726.02	\$ (215,026.02)	-5811.51%
01-50-510-481030	Fac Fees-Transmission (16")	\$ 4,000.00	\$ 5,096.00	\$ 208,936.00	\$ (204,936.00)	-5123.40%
01-50-510-481036	Fac Fees-Storage	\$ 5,400.00	\$ 6,526.00	\$ 267,566.00	\$ (262,166.00)	-4854.93%
01-50-510-481042	Fac Fees-Booster	\$ 300.00	\$ 451.75	\$ 18,521.75	\$ (18,221.75)	-6073.92%
01-50-510-481048	Fac Fees-Pressure Reducng Stns	\$ 200.00	\$ 230.75	\$ 9,460.75	\$ (9,260.75)	-4630.38%
01-50-510-481054	Fac Fees-Misc Projects	\$ 200.00	\$ 201.50	\$ 8,261.50	\$ (8,061.50)	-4030.75%
01-50-510-481060	Fac Fees-Financing Costs	\$ 1,000.00	\$ 991.25	\$ 40,641.25	\$ (39,641.25)	-3964.13%
01-50-510-485001	Front Footage Fees	\$ -	\$ -	\$ 2,023.50	\$ (2,023.50)	0.00%
	<b>Non-Operating Revenue</b>	<b>\$ 26,700.00</b>	<b>\$ 32,896.50</b>	<b>\$ 1,382,689.52</b>	<b>\$ (1,355,989.52)</b>	<b>-5078.61%</b>
01-50-510-410100	SALES	\$ 4,935,480.00	\$ 410,111.05	\$ 1,590,408.23	\$ 3,345,071.77	67.78%
01-50-510-410151	Agricultural Irrigation Sales	\$ 30,000.00	\$ 3,537.02	\$ 6,820.46	\$ 23,179.54	77.27%
01-50-510-410171	Construction Sales	\$ 57,339.00	\$ 2,866.95	\$ 19,579.90	\$ 37,759.10	65.85%
01-50-510-413001	Backflow Admin Charges	\$ 24,000.00	\$ 2,085.24	\$ 11,725.08	\$ 12,274.92	51.15%
01-50-510-413011	Fixed Meter Charges	\$ 2,279,345.00	\$ 203,094.36	\$ 1,040,606.81	\$ 1,238,738.19	54.35%
01-50-510-413021	Meter Fees	\$ 75,000.00	\$ -	\$ 23,070.00	\$ 51,930.00	69.24%
01-50-510-415001	SGPWA Importation Charges	\$ 2,176,000.00	\$ 187,296.36	\$ 735,801.00	\$ 1,440,199.00	66.19%
01-50-510-415011	SCE Power Charges	\$ 1,627,915.00	\$ 134,364.78	\$ 527,857.23	\$ 1,100,057.77	67.57%
01-50-510-417001	2nd Notice Penalties	\$ 90,000.00	\$ 8,640.00	\$ 38,460.00	\$ 51,540.00	57.27%
01-50-510-417011	3rd Notice Charges	\$ 32,000.00	\$ 5,235.00	\$ 15,675.00	\$ 16,325.00	51.02%
01-50-510-417021	Account Reinstatement Fees	\$ 75,000.00	\$ 12,710.00	\$ 41,210.00	\$ 33,790.00	45.05%
01-50-510-417031	Lien Processing Fees	\$ 6,000.00	\$ -	\$ 400.00	\$ 5,600.00	93.33%
01-50-510-417041	Credit Check Processing Fees	\$ 7,434.00	\$ 710.00	\$ 3,290.00	\$ 4,144.00	55.74%
01-50-510-417051	Returned Check Fees	\$ 2,000.00	\$ 215.00	\$ 1,220.00	\$ 780.00	39.00%
01-50-510-417061	Custmr Damages/Upgrade Charges	\$ 10,500.00	\$ 269.27	\$ 4,576.05	\$ 5,923.95	56.42%
01-50-510-417071	After Hours Call Out Charges	\$ 600.00	\$ -	\$ 350.00	\$ 250.00	41.67%
01-50-510-417081	Bench Test Fees	\$ 180.00	\$ -	\$ 30.00	\$ 150.00	83.33%
01-50-510-417091	Credit Card Processing Fees	\$ 20,621.00	\$ 2,761.50	\$ 12,185.25	\$ 8,435.75	40.91%
01-50-510-419011	Development Income	\$ 30,875.00	\$ -	\$ 21,917.86	\$ 8,957.14	29.01%
01-50-510-419021	Recharge Income	\$ 67,254.00	\$ 4,830.06	\$ 7,153.38	\$ 60,100.62	89.36%
	<b>Operating Revenue</b>	<b>\$ 11,547,543.00</b>	<b>\$ 978,726.59</b>	<b>\$ 4,102,336.25</b>	<b>\$ 7,445,206.75</b>	<b>64.47%</b>
01-50-510-471001	Rent - 12303 Oak Glen	\$ 2,400.00	\$ 200.00	\$ 1,200.00	\$ 1,200.00	50.00%
01-50-510-471011	Rent - 13695 Oak Glen	\$ 2,400.00	\$ 200.00	\$ 1,200.00	\$ 1,200.00	50.00%
01-50-510-471021	Rent - 13697 Oak Glen	\$ 2,400.00	\$ 200.00	\$ 1,200.00	\$ 1,200.00	50.00%
01-50-510-471031	Rent - 9781 Avenida Miravilla	\$ 2,400.00	\$ 200.00	\$ 1,100.00	\$ 1,300.00	54.17%
01-50-510-471101	Util - 12303 Oak Glen	\$ 3,380.00	\$ 115.10	\$ 872.87	\$ 2,507.13	74.18%
01-50-510-471111	Util - 13695 Oak Glen	\$ 2,200.00	\$ 122.53	\$ 1,057.22	\$ 1,142.78	51.94%
01-50-510-471121	Util - 13697 Oak Glen	\$ 2,400.00	\$ 167.28	\$ 1,176.93	\$ 1,223.07	50.96%
01-50-510-471131	Util - 9781 Avenida Miravilla	\$ 3,400.00	\$ 81.99	\$ 839.08	\$ 2,560.92	75.32%
	<b>Rent/Utilities</b>	<b>\$ 20,980.00</b>	<b>\$ 1,286.90</b>	<b>\$ 8,646.10</b>	<b>\$ 12,333.90</b>	<b>58.79%</b>
<b>Revenue Total</b>		<b>\$ 11,679,615.00</b>	<b>\$ 1,021,091.34</b>	<b>\$ 5,535,768.62</b>	<b>\$ 6,143,846.38</b>	<b>53.00%</b>

# General Ledger

## Budget Variance Expense

User: melissa  
 Printed: 06/22/14 22:53:47  
 Period: 05 - 05  
 Fiscal Year 2014

### Beaumont-Cherry Valley Water District

560 Magnolia Avenue  
 Beaumont CA 92223  
 (951) 845-9581  
 www.bcvwd.org



Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/ Uncollect
<b>10</b>	<b>BOARD OF DIRECTORS</b>						
01-10-110-500101	Board of Directors Fees	\$ 30,800.00	\$ 1,600.00	\$ 7,850.00	\$ 22,950.00	\$ -	74.51%
01-10-110-500115	Social Security	\$ 3,100.00	\$ 99.20	\$ 486.70	\$ 2,613.30	\$ -	84.30%
01-10-110-500120	Medicare	\$ 700.00	\$ 23.20	\$ 113.83	\$ 586.17	\$ -	83.74%
01-10-110-500145	Workers' Compensation	\$ 450.00	\$ 26.96	\$ 157.55	\$ 292.45	\$ -	64.99%
01-10-110-500175	Seminar & Travel Expenses	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ -	100.00%
	<b>Board of Directors Personnel</b>	<b>\$ 45,050.00</b>	<b>\$ 1,749.36</b>	<b>\$ 8,608.08</b>	<b>\$ 36,441.92</b>	<b>\$ -</b>	<b>80.89%</b>
01-10-110-550012	Election Expenses	\$ 40,000.00	\$ -	\$ -	\$ 40,000.00	\$ -	100.00%
	<b>Board of Directors Services</b>	<b>\$ 40,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,000.00</b>	<b>\$ -</b>	<b>100.00%</b>
<b>Expense Total</b>	<b>BOARD OF DIRECTORS</b>	<b>\$ 85,050.00</b>	<b>\$ 1,749.36</b>	<b>\$ 8,608.08</b>	<b>\$ 76,441.92</b>	<b>\$ -</b>	<b>90.00%</b>
<b>20</b>	<b>ENGINEERING</b>						
01-20-210-500105	Labor	\$ 225,342.00	\$ 10,384.00	\$ 63,518.55	\$ 161,823.45	\$ -	71.81%
01-20-210-500115	Social Security	\$ 12,185.00	\$ 877.60	\$ 4,728.89	\$ 7,456.11	\$ -	61.19%
01-20-210-500120	Medicare	\$ 2,850.00	\$ 205.24	\$ 1,030.63	\$ 1,819.37	\$ -	63.84%
01-20-210-500125	Health Insurance	\$ 20,100.00	\$ 1,412.36	\$ 6,015.39	\$ 14,084.61	\$ -	70.07%
01-20-210-500140	Life Insurance	\$ 850.00	\$ 56.00	\$ 224.00	\$ 626.00	\$ -	73.65%
01-20-210-500145	Workers' Compensation	\$ 3,500.00	\$ 273.76	\$ 1,375.08	\$ 2,124.92	\$ -	60.71%
01-20-210-500155	Retirement/CalPERS	\$ 63,790.00	\$ 4,430.80	\$ 22,250.20	\$ 41,539.80	\$ -	65.12%
01-20-210-500165	Uniforms & Employee Benefits	\$ 50.00	\$ -	\$ -	\$ 50.00	\$ -	100.00%
01-20-210-500170	Education Expenses	\$ 2,500.00	\$ -	\$ 90.00	\$ 2,410.00	\$ -	96.40%
01-20-210-500175	Seminar & Travel Expenses	\$ 500.00	\$ -	\$ 135.00	\$ 365.00	\$ -	73.00%
01-20-210-500195	CIP Related Labor	\$ (126,850.00)	\$ (3,763.80)	\$ (31,950.87)	\$ (94,899.13)	\$ -	74.81%
	<b>Engineering Personnel</b>	<b>\$ 204,817.00</b>	<b>\$ 13,875.96</b>	<b>\$ 67,416.87</b>	<b>\$ 137,400.13</b>	<b>\$ -</b>	<b>67.08%</b>
01-20-210-540048	Permits, Fees & Licensing	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	\$ -	100.00%
	<b>Engineering Materials &amp; Supplies</b>	<b>\$ 4,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,000.00</b>	<b>\$ -</b>	<b>100.00%</b>
01-20-210-540012	Dev Reimbursable Engineering	\$ 43,364.00	\$ -	\$ -	\$ 43,364.00	\$ -	100.00%
01-20-210-540018	Grant & Loan Procurement	\$ 41,283.00	\$ -	\$ -	\$ 41,283.00	\$ -	100.00%
01-20-210-550068	Software Maintenance	\$ 22,500.00	\$ -	\$ 10,000.00	\$ 12,500.00	\$ -	55.56%
01-20-210-580031	Outside Engineering	\$ 50,000.00	\$ -	\$ -	\$ 50,000.00	\$ -	100.00%
01-20-210-580032	CIP Related Outside Engineering	\$ (25,000.00)	\$ -	\$ -	\$ (25,000.00)	\$ -	100.00%
	<b>Engineering Services</b>	<b>\$ 132,147.00</b>	<b>\$ -</b>	<b>\$ 10,000.00</b>	<b>\$ 122,147.00</b>	<b>\$ -</b>	<b>92.43%</b>
<b>Expense Total</b>	<b>ENGINEERING</b>	<b>\$ 340,964.00</b>	<b>\$ 13,875.96</b>	<b>\$ 77,416.87</b>	<b>\$ 263,547.13</b>	<b>\$ -</b>	<b>77.00%</b>
<b>30</b>	<b>FINANCE &amp; ADMIN SERVICES</b>						
01-30-310-500105	Labor	\$ 1,002,617.00	\$ 67,385.26	\$ 327,691.76	\$ 674,925.24	\$ -	67.32%
01-30-310-500110	Overtime	\$ -	\$ 75.81	\$ 756.85	\$ (756.85)	\$ -	0.00%
01-30-310-500115	Social Security	\$ 62,162.00	\$ 4,186.29	\$ 21,323.93	\$ 40,838.07	\$ -	65.70%
01-30-310-500120	Medicare	\$ 14,538.00	\$ 979.06	\$ 4,819.09	\$ 9,718.91	\$ -	66.85%
01-30-310-500125	Health Insurance	\$ 350,000.00	\$ 44,003.85	\$ 111,588.76	\$ 238,411.24	\$ -	68.12%
01-30-310-500130	CalPERS Health Admin Costs	\$ 5,000.00	\$ 119.54	\$ 723.50	\$ 4,276.50	\$ -	85.53%
01-30-310-500140	Life Insurance	\$ 5,600.00	\$ 345.84	\$ 1,383.36	\$ 4,216.64	\$ -	75.30%
01-30-310-500145	Workers' Compensation	\$ 21,088.00	\$ 1,206.19	\$ 5,778.98	\$ 15,309.02	\$ -	72.60%
01-30-310-500150	Unemployment Insurance	\$ 12,760.00	\$ -	\$ -	\$ 12,760.00	\$ -	100.00%
01-30-310-500155	Retirement/CalPERS	\$ 285,800.00	\$ 18,092.27	\$ 87,522.69	\$ 198,277.31	\$ -	69.38%
01-30-310-500160	Post-Employment Health Expenses	\$ 8,500.00	\$ 1,066.50	\$ 6,043.50	\$ 2,456.50	\$ -	28.90%
01-30-310-500165	Uniforms & Employee Benefits	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	100.00%
01-30-310-500170	Education Expenses	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	100.00%
01-30-310-500175	Seminar & Travel Expenses	\$ 15,500.00	\$ 2,071.82	\$ 4,013.07	\$ 11,486.93	\$ -	74.11%
01-30-310-500195	CIP Related Labor	\$ (25,000.00)	\$ -	\$ (7,937.81)	\$ (17,062.19)	\$ -	68.25%
01-30-310-550024	Employment Testing	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ -	100.00%
	<b>Finance &amp; Admin Services Personnel</b>	<b>\$ 1,761,865.00</b>	<b>\$ 139,532.43</b>	<b>\$ 563,707.68</b>	<b>\$ 1,198,157.32</b>	<b>\$ -</b>	<b>68.01%</b>
01-30-310-520001	Maint & Rpr-Office Equipment	\$ 2,800.00	\$ -	\$ -	\$ 2,800.00	\$ 39.99	98.57%
01-30-310-550006	Cashiering Shortages/Overages	\$ 50.00	\$ 8.29	\$ 12.14	\$ 37.86	\$ -	75.72%
01-30-310-550018	Employee Medical/First Aid	\$ 500.00	\$ -	\$ 920.00	\$ (420.00)	\$ -	-84.00%
01-30-310-550042	Office Supplies	\$ 42,250.00	\$ 1,806.32	\$ 7,762.08	\$ 34,487.92	\$ 888.89	79.52%
01-30-310-550046	Office Equipment	\$ 82,000.00	\$ 4,113.66	\$ 10,003.10	\$ 71,996.90	\$ 15,989.00	68.30%
01-30-310-550048	Postage	\$ 58,800.00	\$ 119.10	\$ 17,421.76	\$ 41,378.24	\$ -	70.37%
01-30-310-550066	Subscriptions	\$ 11,000.00	\$ 383.70	\$ 1,973.10	\$ 9,026.90	\$ 720.00	75.52%
01-30-310-550072	Misc Operating Expenses	\$ -	\$ -	\$ 40.00	\$ (40.00)	\$ -	0.00%
01-30-310-550078	Bad Debt Expenses	\$ -	\$ (109.24)	\$ 334.58	\$ (334.58)	\$ -	0.00%
01-30-310-550084	Depreciation	\$ 2,255,000.00	\$ -	\$ -	\$ 2,255,000.00	\$ -	100.00%
	<b>Finance &amp; Admin Svcs Materials &amp; Supplies</b>	<b>\$ 2,452,400.00</b>	<b>\$ 6,321.83</b>	<b>\$ 38,466.76</b>	<b>\$ 2,413,933.24</b>	<b>\$ 17,637.88</b>	<b>97.71%</b>
01-30-310-500190	Temporary Labor	\$ 36,400.00	\$ -	\$ 21,920.31	\$ 14,479.69	\$ -	39.78%

Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/ Uncollect
01-30-310-550001	Bank Charges	\$ 30,000.00	\$ 2,008.67	\$ 12,652.11	\$ 17,347.89	\$ -	57.83%
01-30-310-550030	Membership Dues	\$ 31,000.00	\$ 3,989.40	\$ 18,872.00	\$ 12,128.00	\$ -	39.12%
01-30-310-550036	Notary & Lien Fees	\$ 4,500.00	\$ 460.00	\$ 602.00	\$ 3,898.00	\$ -	86.62%
01-30-310-550054	Property, Auto& Gen Liab Insur	\$ 105,000.00	\$ 6,692.41	\$ 33,370.31	\$ 71,629.69	\$ -	68.22%
01-30-310-580001	Accounting & Audit	\$ 22,000.00	\$ -	\$ -	\$ 22,000.00	\$ -	100.00%
01-30-310-580011	General Legal	\$ 150,000.00	\$ 18,605.45	\$ 56,634.00	\$ 93,366.00	\$ -	62.24%
01-30-310-580021	IT/Software Support	\$ 27,819.00	\$ 230.00	\$ 2,688.57	\$ 25,130.43	\$ 829.32	87.35%
	<b>Finance &amp; Admin Services Services</b>	<b>\$ 406,719.00</b>	<b>\$ 31,985.93</b>	<b>\$ 146,739.30</b>	<b>\$ 259,979.70</b>	<b>\$ 829.32</b>	<b>63.72%</b>
<b>Expense Total</b>	<b>FINANCE &amp; ADMIN SERVICES</b>	<b>\$ 4,620,984.00</b>	<b>\$ 177,840.19</b>	<b>\$ 748,913.74</b>	<b>\$ 3,872,070.26</b>	<b>\$ 18,467.20</b>	<b>83.00%</b>
<b>40</b>	<b>OPERATIONS</b>						
<b>410</b>	<b>Source of Supply Personnel</b>						
01-40-410-500105	Labor	\$ 217,400.00	\$ 13,337.70	\$ 65,083.05	\$ 152,316.95	\$ -	70.06%
01-40-410-500110	Overtime	\$ 13,476.00	\$ 1,558.10	\$ 5,141.22	\$ 8,334.78	\$ -	61.85%
01-40-410-500111	Double time	\$ 100.00	\$ 65.04	\$ 65.04	\$ 34.96	\$ -	34.96%
01-40-410-500115	Social Security	\$ 13,476.00	\$ 924.67	\$ 4,352.02	\$ 9,123.98	\$ -	67.71%
01-40-410-500120	Medicare	\$ 3,200.00	\$ 216.23	\$ 1,017.83	\$ 2,182.17	\$ -	68.19%
01-40-410-500125	Health Insurance	\$ 69,400.00	\$ 4,250.17	\$ 18,533.36	\$ 50,866.64	\$ -	73.29%
01-40-410-500140	Life Insurance	\$ 1,300.00	\$ 93.52	\$ 389.64	\$ 910.36	\$ -	70.03%
01-40-410-500145	Workers' Compensation	\$ 15,500.00	\$ 1,224.90	\$ 5,832.54	\$ 9,667.46	\$ -	62.37%
01-40-410-500155	Retirement/CalPERS	\$ 87,500.00	\$ 4,817.94	\$ 23,378.25	\$ 64,121.75	\$ -	73.28%
01-40-410-500165	Uniforms & Employee Benefits	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	100.00%
01-40-410-500170	Education Expenses	\$ 1,500.00	\$ -	\$ 72.03	\$ 1,427.97	\$ -	95.20%
01-40-410-500175	Seminar & Travel Expenses	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	100.00%
01-40-410-550024	Employment Testing	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ -	100.00%
<b>440</b>	<b>Transmission &amp; Distribution Personnel</b>						
01-40-440-500105	Labor	\$ 521,000.00	\$ 26,598.66	\$ 125,752.96	\$ 395,247.04	\$ -	75.86%
01-40-440-500110	Overtime	\$ 10,000.00	\$ 384.60	\$ 2,288.47	\$ 7,711.53	\$ -	77.12%
01-40-440-500111	Double time	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	100.00%
01-40-440-500115	Social Security	\$ 32,500.00	\$ 1,338.86	\$ 8,328.92	\$ 24,171.08	\$ -	74.37%
01-40-440-500120	Medicare	\$ 7,400.00	\$ 313.11	\$ 1,947.92	\$ 5,452.08	\$ -	73.68%
01-40-440-500125	Health Insurance	\$ 193,900.00	\$ 7,926.80	\$ 43,241.21	\$ 150,658.79	\$ -	77.70%
01-40-440-500140	Life Insurance	\$ 3,500.00	\$ 153.54	\$ 747.19	\$ 2,752.81	\$ -	78.65%
01-40-440-500145	Workers' Compensation	\$ 46,300.00	\$ 1,586.16	\$ 10,191.64	\$ 36,108.36	\$ -	77.99%
01-40-440-500155	Retirement/CalPERS	\$ 155,600.00	\$ 7,064.45	\$ 43,745.19	\$ 111,854.81	\$ -	71.89%
01-40-440-500165	Uniforms & Employee Benefits	\$ 5,500.00	\$ 25.68	\$ 839.32	\$ 4,660.68	\$ -	84.74%
01-40-440-500170	Education Expenses	\$ 1,000.00	\$ -	\$ 657.10	\$ 342.90	\$ -	34.29%
01-40-440-500175	Seminar & Travel Expenses	\$ 800.00	\$ -	\$ -	\$ 800.00	\$ -	100.00%
01-40-440-500195	CIP Related Labor	\$ (40,000.00)	\$ 735.97	\$ 27,747.69	\$ (67,747.69)	\$ -	169.37%
01-40-440-550024	Employment Testing	\$ 200.00	\$ -	\$ 25.00	\$ 175.00	\$ -	87.50%
<b>450</b>	<b>Inspections Personnel</b>						
01-40-450-500105	Labor	\$ 24,000.00	\$ 3,510.34	\$ 7,696.60	\$ 16,303.40	\$ -	67.93%
01-40-450-500115	Social Security	\$ 1,500.00	\$ 91.51	\$ 325.07	\$ 1,174.93	\$ -	78.33%
01-40-450-500120	Medicare	\$ 300.00	\$ 21.49	\$ 76.12	\$ 223.88	\$ -	74.63%
01-40-450-500125	Health Insurance	\$ 7,200.00	\$ 414.31	\$ 1,315.11	\$ 5,884.89	\$ -	81.73%
01-40-450-500140	Life Insurance	\$ 150.00	\$ 9.25	\$ 29.68	\$ 120.32	\$ -	80.21%
01-40-450-500145	Workers' Compensation	\$ 2,100.00	\$ 121.76	\$ 436.31	\$ 1,663.69	\$ -	79.22%
01-40-450-500155	Retirement/CalPERS	\$ 9,000.00	\$ 520.17	\$ 1,954.07	\$ 7,045.93	\$ -	78.29%
01-40-450-500165	Uniforms & Employee Benefits	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ -	100.00%
<b>460</b>	<b>Customer Svc &amp; Meter Reading Personnel</b>						
01-40-460-500105	Labor	\$ 140,100.00	\$ 8,346.49	\$ 46,010.02	\$ 94,089.98	\$ -	67.16%
01-40-460-500110	Overtime	\$ 3,700.00	\$ 36.02	\$ 545.44	\$ 3,154.56	\$ -	85.26%
01-40-460-500111	Double time	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ -	100.00%
01-40-460-500115	Social Security	\$ 8,800.00	\$ 459.18	\$ 2,606.07	\$ 6,193.93	\$ -	70.39%
01-40-460-500120	Medicare	\$ 2,100.00	\$ 107.40	\$ 609.46	\$ 1,490.54	\$ -	70.98%
01-40-460-500125	Health Insurance	\$ 70,000.00	\$ 3,053.12	\$ 15,892.09	\$ 54,107.91	\$ -	77.30%
01-40-460-500140	Life Insurance	\$ 1,000.00	\$ 40.20	\$ 258.26	\$ 741.74	\$ -	74.17%
01-40-460-500145	Workers' Compensation	\$ 14,000.00	\$ 629.08	\$ 3,570.23	\$ 10,429.77	\$ -	74.50%
01-40-460-500155	Retirement/CalPERS	\$ 50,500.00	\$ 2,544.39	\$ 14,295.24	\$ 36,204.76	\$ -	71.69%
01-40-460-500165	Uniforms & Employee Benefits	\$ 750.00	\$ -	\$ 117.99	\$ 632.01	\$ -	84.27%
01-40-460-500170	Education Expenses	\$ 400.00	\$ -	\$ -	\$ 400.00	\$ -	100.00%
01-40-460-500175	Seminar & Travel Expenses	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ -	100.00%
01-40-460-550024	Employment Testing	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ -	100.00%
<b>470</b>	<b>Maintenance &amp; General Plant Personnel</b>						
01-40-470-500105	Labor	\$ 32,000.00	\$ 17,762.82	\$ 63,218.16	\$ (31,218.16)	\$ -	-97.56%
01-40-470-500115	Social Security	\$ 1,700.00	\$ 249.88	\$ 1,138.43	\$ 561.57	\$ -	33.03%
01-40-470-500120	Medicare	\$ 400.00	\$ 58.45	\$ 266.26	\$ 133.74	\$ -	33.44%
01-40-470-500125	Health Insurance	\$ 11,000.00	\$ 1,666.86	\$ 6,748.32	\$ 4,251.68	\$ -	38.65%
01-40-470-500140	Life Insurance	\$ 200.00	\$ 34.08	\$ 116.79	\$ 83.21	\$ -	41.61%
01-40-470-500145	Workers' Compensation	\$ 2,500.00	\$ 341.12	\$ 1,555.07	\$ 944.93	\$ -	37.80%
01-40-470-500155	Retirement/CalPERS	\$ 9,950.00	\$ 1,239.00	\$ 5,696.11	\$ 4,253.89	\$ -	42.75%
	<b>OPERATIONS Personnel</b>	<b>\$ 1,757,102.00</b>	<b>\$ 113,873.02</b>	<b>\$ 563,854.49</b>	<b>\$ 1,193,247.51</b>	<b>\$ -</b>	<b>67.91%</b>
<b>410</b>	<b>Source of Supply Materials &amp; Supplies</b>						
01-40-410-501101	Electricity - Wells	\$ 1,692,915.00	\$ 106,174.50	\$ 367,680.90	\$ 1,325,234.10	\$ -	78.28%
01-40-410-501201	Gas - Wells	\$ 200.00	\$ 14.30	\$ 60.65	\$ 139.35	\$ -	69.68%
01-40-410-510011	Treatment & Chemicals	\$ 80,100.00	\$ 3,520.72	\$ 21,003.58	\$ 59,096.42	\$ 9,654.83	61.72%
01-40-410-510021	Lab Testing	\$ 75,000.00	\$ 3,125.00	\$ 12,925.00	\$ 62,075.00	\$ -	82.77%
01-40-410-510031	Small Tools, Parts & Maint	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ -	100.00%
01-40-410-520021	Maint & Rpr-Telemetry Equip	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	\$ -	100.00%

Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/ Uncollect
01-40-410-520031	Maint & Rpr-General Equipment	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ -	100.00%
01-40-410-520061	Maint & Rpr-Pumping Equipment	\$ 100,000.00	\$ 11,629.08	\$ 16,722.89	\$ 83,277.11	\$ 1,104.62	82.17%
01-40-410-550066	Subscriptions	\$ 600.00	\$ -	\$ -	\$ 600.00	\$ -	100.00%
<b>440</b>	<b>Trans &amp; Distribution Materials &amp; Supplies</b>						
01-40-440-510031	Small Tools, Parts & Maint	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ -	100.00%
01-40-440-520071	Maint & Rpr-Pipelines&Hydrants	\$ 65,000.00	\$ 1,105.87	\$ 3,429.46	\$ 61,570.54	\$ 208.00	94.40%
01-40-440-520081	Maint & Rpr-Pressure Regulatrs	\$ 5,000.00	\$ 3.22	\$ 260.88	\$ 4,739.12	\$ -	94.78%
01-40-440-540001	Backflow Devices	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	\$ -	100.00%
01-40-440-540024	Inventry Adjustments	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ -	100.00%
01-40-440-540026	Inventry Purchase Discounts	\$ (5,000.00)	\$ (596.37)	\$ (2,563.51)	\$ (2,436.49)	\$ -	48.73%
01-40-440-540036	Line Locates	\$ 3,000.00	\$ 136.50	\$ 435.05	\$ 2,564.95	\$ -	85.50%
01-40-440-540042	Meters Maintenance & Services	\$ 82,000.00	\$ 96.39	\$ 8,075.18	\$ 73,924.82	\$ 633.77	89.38%
01-40-440-540066	Property Damages & Theft	\$ -	\$ 5,998.55	\$ 5,998.55	\$ (5,998.55)	\$ -	0.00%
01-40-440-540078	Reservoirs Maintenance	\$ 12,000.00	\$ 32.46	\$ 252.30	\$ 11,747.70	\$ -	97.90%
<b>470</b>	<b>Maint &amp; General Plant Materials &amp; Supplies</b>						
01-40-470-501111	Electricity - 560 Magnolia	\$ 23,600.00	\$ 1,273.31	\$ 4,475.29	\$ 19,124.71	\$ -	81.04%
01-40-470-501121	Electricity - 12303 Oak Glen	\$ 3,300.00	\$ 118.95	\$ 757.77	\$ 2,542.23	\$ -	77.04%
01-40-470-501131	Electricity - 13695 Oak Glen	\$ 1,100.00	\$ 82.53	\$ 485.15	\$ 614.85	\$ -	55.90%
01-40-470-501141	Electricity - 13697 Oak Glen	\$ 2,725.00	\$ 142.46	\$ 580.35	\$ 2,144.65	\$ -	78.70%
01-40-470-501151	Elec - 9781 Avenida Miravilla	\$ 2,200.00	\$ 74.64	\$ 266.22	\$ 1,933.78	\$ -	87.90%
01-40-470-501161	Electricity - 815 E. 12th	\$ 7,300.00	\$ 209.95	\$ 727.82	\$ 6,572.18	\$ -	90.03%
01-40-470-501321	Propane - 12303 Oak Glen	\$ 120.00	\$ -	\$ -	\$ 120.00	\$ -	100.00%
01-40-470-501331	Propane - 13695 Oak Glen	\$ 1,100.00	\$ -	\$ 449.54	\$ 650.46	\$ -	59.13%
01-40-470-501341	Propane - 13697 Oak Glen	\$ 1,200.00	\$ -	\$ 429.30	\$ 770.70	\$ -	64.23%
01-40-470-501351	Propane-9781 Avenida Miravilla	\$ 1,200.00	\$ -	\$ 516.55	\$ 683.45	\$ -	56.95%
01-40-470-501411	Sanitation - 560 Magnolia	\$ 1,800.00	\$ 158.67	\$ 594.15	\$ 1,205.85	\$ -	66.99%
01-40-470-501461	Sanitation - 815 E. 12th	\$ 3,000.00	\$ 251.10	\$ 1,255.50	\$ 1,744.50	\$ -	58.15%
01-40-470-501471	Sanitation - 11083 Cherry Ave	\$ 3,200.00	\$ 240.12	\$ 960.48	\$ 2,239.52	\$ -	69.99%
01-40-470-501511	Phones - 560 Magnolia	\$ 25,000.00	\$ 2,827.14	\$ 5,070.72	\$ 19,929.28	\$ -	79.72%
01-40-470-501561	Phones - 815 E. 12th	\$ 3,000.00	\$ 345.55	\$ 1,135.18	\$ 1,864.82	\$ -	62.16%
01-40-470-501600	PROPERTY MAINTENANCE & REPAIRS	\$ 5,000.00	\$ -	\$ 63.09	\$ 4,936.91	\$ -	98.74%
01-40-470-501611	Maint & Repair- 560 Magnolia	\$ 16,000.00	\$ 2,157.70	\$ 6,717.68	\$ 9,282.32	\$ 1,913.00	46.06%
01-40-470-501621	Maint & Repair- 12303 Oak Glen	\$ 1,200.00	\$ -	\$ -	\$ 1,200.00	\$ -	100.00%
01-40-470-501631	Maint & Repair- 13695 Oak Glen	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	100.00%
01-40-470-501641	Maint & Repair- 13697 Oak Glen	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	100.00%
01-40-470-501651	Maint & Rpr-9781 Ave Miravilla	\$ 1,500.00	\$ -	\$ 5.93	\$ 1,494.07	\$ -	99.60%
01-40-470-501661	Maint & Repair- 815 E. 12th	\$ 5,000.00	\$ 318.74	\$ 1,386.93	\$ 3,613.07	\$ -	72.26%
01-40-470-501691	Maint & Rpr- Bldgds (General)	\$ 5,000.00	\$ 608.96	\$ 1,851.72	\$ 3,148.28	\$ -	62.97%
01-40-470-510001	Auto/Fuel	\$ 100,000.00	\$ 5,935.77	\$ 23,791.68	\$ 76,208.32	\$ -	76.21%
01-40-470-510002	CIP Related Fuel	\$ (15,000.00)	\$ -	\$ -	\$ (15,000.00)	\$ -	100.00%
01-40-470-520011	Maint & Rpr-Safety Equipment	\$ 5,500.00	\$ 143.55	\$ 156.04	\$ 5,343.96	\$ -	97.16%
01-40-470-520031	Maint & Rpr-General Equipment	\$ 45,000.00	\$ 16.16	\$ 2,821.51	\$ 42,178.49	\$ 5,335.10	81.87%
01-40-470-520041	Maint & Rpr-Fleet	\$ 64,200.00	\$ 2,113.98	\$ 12,200.17	\$ 51,999.83	\$ -	81.00%
01-40-470-520091	Maint & Rpr-Communicatn Equip	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ -	100.00%
<b>510</b>	<b>General Materials &amp; Supplies</b>						
01-40-510-510031	Small Tools, Parts & Maint	\$ 7,300.00	\$ 344.76	\$ 3,368.80	\$ 3,931.20	\$ -	53.85%
	<b>OPERATIONS Materials &amp; Supplies</b>	<b>\$ 2,441,660.00</b>	<b>\$ 148,604.26</b>	<b>\$ 504,348.50</b>	<b>\$ 1,937,311.50</b>	<b>\$ 18,849.32</b>	<b>79.34%</b>
<b>410</b>	<b>Source of Supply Services</b>						
01-40-410-500501	State Project Water Purchases	\$ 2,176,000.00	\$ 182,275.00	\$ 268,816.00	\$ 1,907,184.00	\$ -	87.65%
01-40-410-500511	Ground Water Purchases	\$ -	\$ -	\$ 25.00	\$ (25.00)	\$ -	0.00%
01-40-410-540084	State Mandates & Tariffs	\$ 33,000.00	\$ 2,068.37	\$ 28,043.34	\$ 4,956.66	\$ 104.27	14.70%
<b>470</b>	<b>Maintenance &amp; General Plant Services</b>						
01-40-470-540030	Landscape Maintenance	\$ 6,500.00	\$ 1,371.32	\$ 5,847.76	\$ 652.24	\$ -	10.03%
01-40-470-540072	Rechrg Facs, Cynns&Ponds Maint	\$ 20,000.00	\$ 355.92	\$ 2,538.58	\$ 17,461.42	\$ 2,000.00	77.31%
	<b>OPERATIONS Services</b>	<b>\$ 2,235,500.00</b>	<b>\$ 186,070.61</b>	<b>\$ 305,270.68</b>	<b>\$ 1,930,229.32</b>	<b>\$ 2,104.27</b>	<b>86.25%</b>
<b>Expense Total</b>	<b>OPERATIONS</b>	<b>\$ 6,434,262.00</b>	<b>\$ 448,547.89</b>	<b>\$ 1,373,473.67</b>	<b>\$ 5,060,788.33</b>	<b>\$ 20,953.59</b>	<b>78.65%</b>
<b>50</b>	<b>GENERAL</b>						
01-50-510-540066	Property Damages & Theft	\$ 2,000.00	\$ 64.09	\$ 3,485.02	\$ (1,485.02)	\$ -	-74.25%
01-50-510-550040	General Supplies	\$ 10,000.00	\$ 1,351.90	\$ 5,537.63	\$ 4,462.37	\$ 728.77	37.34%
01-50-510-550060	Public Education	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ -	100.00%
01-50-510-550072	Misc Operating Expenses	\$ 4,500.00	\$ -	\$ -	\$ 4,500.00	\$ -	100.00%
01-50-510-550999	Prior period adjustments	\$ -	\$ 900.00	\$ 900.00	\$ (900.00)	\$ -	0.00%
	<b>General Materials &amp; Supplies</b>	<b>\$ 26,500.00</b>	<b>\$ 2,315.99</b>	<b>\$ 9,922.65</b>	<b>\$ 16,577.35</b>	<b>\$ 728.77</b>	<b>59.81%</b>
01-50-510-550096	Beaumont Basin Watermaster	\$ 60,000.00	\$ -	\$ -	\$ 60,000.00	\$ -	100.00%
	<b>General Services</b>	<b>\$ 60,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 60,000.00</b>	<b>\$ -</b>	<b>100.00%</b>
<b>Expense Total</b>	<b>GENERAL</b>	<b>\$ 86,500.00</b>	<b>\$ 2,315.99</b>	<b>\$ 9,922.65</b>	<b>\$ 76,577.35</b>	<b>\$ 728.77</b>	<b>88.00%</b>
<b>Expense Total</b>	<b>ALL</b>	<b>\$ 11,567,760.00</b>	<b>\$ 646,645.38</b>	<b>\$ 2,228,257.66</b>	<b>\$ 9,426,002.34</b>	<b>\$ 40,149.56</b>	<b>81.49%</b>



**Beaumont-Cherry Valley Water District  
Cash Balance & Investment Report  
As of May 31st, 2014**

Account Name	Account Ending #	<u>Cash Balance Per Account</u>	
		Balance	Prior Month Balance
Wells Fargo	General	4152	
		\$7,826,294.02	\$7,716,007.03
	<b>Total Cash</b>	<b>\$ 7,826,294.02</b>	<b>\$ 7,716,007.03</b>

Account Name	<u>Investment Summary</u>		Actual % of		Policy % Limit	Maturity	Par Amount	Rate	Interest to Date
	Market Value	Prior Month Balance	Total						
Ca. State Treasurer's Office: Local Agency Investment Fund	\$ 4,800,985.01	\$ 4,800,985.01	100%		No Limit	Liquid	N/A	0.23	\$ 2,686.07
<b>Total Investments</b>	<b>\$ 4,800,985.01</b>	<b>\$ 4,800,985.01</b>							<b>\$ 2,686.07</b>
<b>Total Cash &amp; Investments</b>	<b>\$ 12,627,279.03</b>	<b>\$ 12,516,992.04</b>							

The investments above are in accordance with the District's investment policy. Melissa Bender

BCVWD will be able to meet its cash flow obligations for the next 6 months. Melissa Bender

# Accounts Payable

## Checks by Date - Detail by Check Date

User: melissa  
Printed: 6/22/2014 10:49 PM

## Beaumont-Cherry Valley Water District

560 Magnolia Avenue  
Beaumont CA 92223  
(951) 845-9581  
www.bcvwd.org



Check No	Vendor No	Vendor Name	Check Date	Check Amount
Invoice No	Description	Reference		
ACH 10085	CalPERS Retirement System	06/05/2014		
	PR Batch 00001.06.2014 CalPERS 1% ER Paid	PR Batch 00001.06.2014 CalPI		207.45
	PR Batch 00001.06.2014 CalPERS 7% Deduction	PR Batch 00001.06.2014 CalPI		1,848.67
	PR Batch 00001.06.2014 CalPERS 8% EE Paid	PR Batch 00001.06.2014 CalPI		2,624.73
	PR Batch 00001.06.2014 CalPERS 8% ER Paid	PR Batch 00001.06.2014 CalPI		878.14
	PR Batch 00001.06.2014 CalPERS Employer Paid	PR Batch 00001.06.2014 CalPI		20,210.18
	PR Batch 00001.06.2014 CalPERS 6.9%	PR Batch 00001.06.2014 CalPI		390.77
	Total for this ACH Check for Vendor 10085:			26,159.94
ACH 10087	Edd State Of California	06/05/2014		
	PR Batch 00001.06.2014 CA SDI	PR Batch 00001.06.2014 CA S		727.39
	PR Batch 00001.06.2014 State Income Tax	PR Batch 00001.06.2014 State		2,571.52
	Total for this ACH Check for Vendor 10087:			3,298.91
ACH 10094	U.S. Treasury	06/05/2014		
	PR Batch 00001.06.2014 Federal Income Tax	PR Batch 00001.06.2014 Fede		7,865.55
	PR Batch 00001.06.2014 FICA Employee Portion	PR Batch 00001.06.2014 FICA		4,511.56
	PR Batch 00001.06.2014 FICA Employer Portion	PR Batch 00001.06.2014 FICA		4,511.56
	PR Batch 00001.06.2014 Medicare Employee Portion	PR Batch 00001.06.2014 Medi		1,055.12
	PR Batch 00001.06.2014 Medicare Employer Portion	PR Batch 00001.06.2014 Medi		1,055.12
	Total for this ACH Check for Vendor 10094:			18,998.91
ACH 10203	Ing Life Insurance	06/05/2014		
	PR Batch 00001.06.2014 Deferred Comp	PR Batch 00001.06.2014 Defe		435.00
	Total for this ACH Check for Vendor 10203:			435.00
ACH 10264	CalPERS Supplemental Income Plans	06/05/2014		
	PR Batch 00001.06.2014 CalPERS 457	PR Batch 00001.06.2014 CalPI		1,683.08
	Total for this ACH Check for Vendor 10264:			1,683.08
1085 10169	[REDACTED]	06/05/2014		
	PR Batch 00001.06.2014 Garnishment	PR Batch 00001.06.2014 Garni		575.54
	Total for Check Number 1085:			575.54
2219 UB*00779	CDN Premier Realty	06/05/2014		
	Refund Check			288.17
	Total for Check Number 2219:			288.17
2220 10144	Alsco Inc.	06/05/2014		
LYUM861017	Biweekly mat rental 560 Magnolia Ave.			14.85
	Total for Check Number 2220:			14.85
2221 UB*00782	Dan Ampie	06/05/2014		
	Refund Check			45.85
	Refund Check			73.31
	Refund Check			35.13
	Refund Check			25.20
	Total for Check Number 2221:			179.49

2222 UB*00774	Branden Avila	06/05/2014	
	Refund Check		49.95
	Refund Check		44.72
	Refund Check		21.43
	Refund Check		15.37
	Total for Check Number 2222:		131.47
2223 UB*00754	Lynn Baldi	06/05/2014	
	Refund Check		163.38
	Total for Check Number 2223:		163.38
2224 UB*00781	Kathryn Barribal	06/05/2014	
	Refund Check		61.67
	Refund Check		72.31
	Refund Check		34.65
	Refund Check		24.86
	Total for Check Number 2224:		193.49
2225 10014 7860	Cherry Valley Automotive AC blower motor repair for Unit #2	06/05/2014	
			255.00
	Total for Check Number 2225:		255.00
2226 UB*00777	Richard Chinnock	06/05/2014	
	Refund Check		80.00
	Total for Check Number 2226:		80.00
2227 10332 116529	Department of Forestry and Fire Protection 12 days crew work @ Oak Glen 8/20-10/19/13.	06/05/2014	
			2,706.48
	Total for Check Number 2227:		2,706.48
2228 UB*00780	Josephine Francis	06/05/2014	
	Refund Check		64.21
	Refund Check		71.88
	Refund Check		34.44
	Refund Check		24.71
	Total for Check Number 2228:		195.24
2229 UB*00783	Michael Harrell	06/05/2014	
	Refund Check		41.42
	Refund Check		72.86
	Refund Check		34.91
	Refund Check		25.05
	Total for Check Number 2229:		174.24
2230 UB*00785	Nneka Iloputaife	06/05/2014	
	Refund Check		150.00
	Total for Check Number 2230:		150.00
2231 10273	Inland Water Works Supply Co.	06/05/2014	
263904	2% Discount on purchases		-184.25
263904	Parts for Inventory		2,803.68
263904	Parts for Inventory		367.20
263904	Parts for Inventory		367.20
263904	Parts for Inventory		948.02
263904	Parts for Inventory		948.03
263904	Parts for Inventory		166.32
263904	Parts for Inventory		146.88
263904	Parts for Inventory		156.60
263904	Parts for Inventory		204.12
263904	Parts for Inventory		42.12
263904	Parts for Inventory		25.92



263904	Parts for Inventory		57.24
263904	Parts for Inventory		14.69
263904	Parts for Inventory		17.82
263904	Parts for Inventory		64.80
263904	Parts for Inventory		46.65
263904	Parts for Inventory		112.32
263904	Parts for Inventory		667.44
263904	Parts for Inventory		697.68
263904	Parts for Inventory		95.69
263904	Parts for Inventory		95.69
263904	Parts for Inventory		1,166.40
Total for Check Number 2231:			9,028.26
2232 UB*00784	Donna Johnson	06/05/2014	
	Refund Check		56.81
	Refund Check		105.98
	Refund Check		50.78
	Refund Check		36.43
Total for Check Number 2232:			250.00
2233 10296	Johnson Machinery Co.	06/05/2014	
SW000181321	repair track assembly parts		396.06
SW000181321	repair track assembly labor		2,361.80
SW000181321	repair track assembly misc		421.57
SW000181321	repair track assembly travel labor		715.75
SW000181321	repair track assembly travel labor misc		450.00
Total for Check Number 2233:			4,345.18
2234 UB*00776	May Ng	06/05/2014	
	Refund Check		149.41
Total for Check Number 2234:			149.41
2235 10045	Pacific Alarm Service Inc.	06/05/2014	
R102788	Alarm Equip. rent/service/monitoring for 560 Magnolia A'		233.00
R102789	Monthly service @ 11083 Cherry (June 2014)		44.50
Total for Check Number 2235:			277.50
2236 10102	Pat's Pots	06/05/2014	
13930	Rental for 1 reg. & 2 handicap 4/8-5/5/14		310.00
13931	Rental for 1 reg. & 2 handicap 5/6-6/2/14		310.00
Total for Check Number 2236:			620.00
2237 10275	Prestige Mobile Detail	06/05/2014	
Inv 6-2-2014	Weekly detail services for fleet 18 veh @\$16, 6/2 & 6/3		288.00
Total for Check Number 2237:			288.00
2238 UB*00778	April Sanchez	06/05/2014	
	Refund Check		74.07
	Refund Check		35.49
	Refund Check		25.46
	Refund Check		51.46
Total for Check Number 2238:			186.48
2239 UB*00775	Southern California Edison	06/05/2014	
	Refund Check		255.79
Total for Check Number 2239:			255.79
2240 10284	Underground Service Alert of Southern California	06/05/2014	
520140043	Monthly ticket charges for utility marking, 85@ \$1.50		127.50
Total for Check Number 2240:			127.50

2241	10037	Waste Management Of Inland Empire	06/05/2014	
	1112455-2371-2	Monthly Sanitation 12th & Palm June 2014		251.10
	1112456-2371-0	Monthly Sanitation 560 Magnolia Ave		92.27
Total for Check Number 2241:				343.37
Total for 6/5/2014:				71,554.68
ACH	10030	Southern California Edison	06/13/2014	
	74889 5-28-14	12303 Oak Glen Rd		115.10
	74889 5-28-14	9781 Avenida Miravilla		81.99
	74889 5-28-14	13697 Oak Glen Rd		167.28
	74889 5-28-14	13695 Oak Glen Rd		122.53
	74889 5-28-14	815 E 12th Ave		201.83
	74889 5-28-14	560 Magnolia Ave		1,287.38
	74889 5-28-14	Wells		132,840.75
Total for this ACH Check for Vendor 10030:				134,816.86
2242	10001	Action True Value Hardware	06/13/2014	
	42746	locks, staples, meter supplies, misc supplies		161.09
	42746	Stapler, chain saw blade file		25.90
	42746	supplies for NCR I		185.81
	42746	supplies for NCR I - vandal repairs		648.00
	42746	1 x 3/4 bell reduce		14.02
	42746	Spray Paint		5.38
	42746	3/4 ball valve for Well # 6		16.19
	42815	for NCR I		12.60
	42815	for High & Winesap valve		4.21
	42815	Well 4A Chlorinator		123.31
	42815	Misc Supplies		89.14
	42815	for NCR I		26.14
Total for Check Number 2242:				1,311.79
2243	10271	Beaumont Ace Home Center	06/13/2014	
	389624	Truck Tools		50.74
	389773	Ice Maker supplies		143.01
	389794	supplies for ice maker		1.07
Total for Check Number 2243:				194.82
2244	10305	Beaumont Basin Watermaster	06/13/2014	
	B-149	Member contribution 2013-2014 fiscal budget		7,206.52
	B-149	Member contribution 2013-2014 Special Project budget		1,062.75
	B-153	42.51% Share of additional model runs with no SGPWA r		1,130.77
	B-153	42.51% Share of subsurface Outflow Analysis		2,474.08
	B-153	42.51% Share of Return flow Accounting		1,377.32
Total for Check Number 2244:				13,251.44
2245	10060	Beaumont Lawnmower	06/13/2014	
	1259	Trimmer cover		52.44
Total for Check Number 2245:				52.44
2246	10010	Beaumont Tire	06/13/2014	
	4093	6 new tires with mounting and balancing unit #5		961.30
Total for Check Number 2246:				961.30
2247	10273	Inland Water Works Supply Co.	06/13/2014	
	264121	2% Discount on purchases		-9.48
	264121	Parts for inventory		58.75
	264121	Parts for inventory		108.86
	264121	Parts for inventory		265.03
	264121	Parts for inventory		41.58
	264122	Parts for inventory		1,143.29

	264122	Parts for inventory		3,672.00
	264122	Parts for inventory		649.94
	264122	2% discount on purchases		-109.30
			Total for Check Number 2247:	5,820.67
2248	10300	Mike's Gopher and Bee Control	06/13/2014	
	29437	Monthly service at NCR March 2014		400.00
	29668	Monthly service at NCR April 2014		400.00
	29879	Monthly service at May 2014		400.00
			Total for Check Number 2248:	1,200.00
2249	10143	Nobel Systems Inc	06/13/2014	
	13263	Updates to District's GIS to be billed to developers		3,200.00
	13264	GIS Data Conversion		6,100.00
			Total for Check Number 2249:	9,300.00
2250	10283	Petty Cash	06/13/2014	
	6/11/14	Notary fees		260.00
	6/11/14	office supplies		43.29
	6/11/14	parking		4.00
	6/11/14	reimbursement of nsf fees		36.00
			Total for Check Number 2250:	343.29
2251	10223	Richards, Watson & Gershon	06/13/2014	
	195985	General Counsel #12788-0001 April 2014		5,710.61
	195986	Case # 12788-0002 April 2014		1,787.85
	195987	Case # 1788-0004 April 2014		23,038.18
			Total for Check Number 2251:	30,536.64
2252	10317	Robertson's Ready Mix	06/13/2014	
	316611	Concrete Mix Design SC658N23 NCR II		636.32
	316611	Concrete Mix Design SC658N23 NCR II		20.00
	316611	Concrete Mix Design SC658N23 NCR II		20.00
	316611	Concrete Mix Design SC658N23 NCR II		116.00
	316611	Concrete Mix Design SC658N23 NCR II		30.00
			Total for Check Number 2252:	822.32
2253	10042	Southern California Gas Company	06/13/2014	
	35000 6/2/14	Monthly charges for gas for wells		14.79
			Total for Check Number 2253:	14.79
2254	10209	Univar Usa Inc	06/13/2014	
	LA013720	Chlorine for Well 25 - Mill Fee		35.61
	LA013720	Chlorine for Well 25		1,637.55
	LA013721	Chlorine for Well 29		1,071.90
	LA013721	Chlorine for Well 29 - Mill Fee		23.31
			Total for Check Number 2254:	2,768.37
2255	10035	Usa Blue Book / Customer #911392	06/13/2014	
	350280	sounding cable		770.73
			Total for Check Number 2255:	770.73
2256	10413	Vadim Software	06/13/2014	
	I-VU00346	Establish access to database, task #4780		262.50
			Total for Check Number 2256:	262.50
2257	10304	Vavrinek, Trine, Day & Co., LLP	06/13/2014	
		Professional services rendered April 2014		17,000.00
			Total for Check Number 2257:	17,000.00

2258 10293 12527	Western Dental Services Inc. Dental Premiums for employee paid insurance	06/13/2014	152.40
	Total for Check Number 2258:		152.40
	Total for 6/13/2014:		219,580.36
ACH 10085	CalPERS Retirement System	06/19/2014	
	PR Batch 00002.06.2014 CalPERS 1% ER Paid	PR Batch 00002.06.2014 CalPI	207.68
	PR Batch 00002.06.2014 CalPERS 7% Deduction	PR Batch 00002.06.2014 CalPI	1,861.07
	PR Batch 00002.06.2014 CalPERS 8% EE Paid	PR Batch 00002.06.2014 CalPI	2,624.73
	PR Batch 00002.06.2014 CalPERS 8% ER Paid	PR Batch 00002.06.2014 CalPI	885.94
	PR Batch 00002.06.2014 CalPERS Employer Paid	PR Batch 00002.06.2014 CalPI	20,247.82
	PR Batch 00002.06.2014 CalPERS 6.9%	PR Batch 00002.06.2014 CalPI	401.43
	PR Batch 00003.06.2014 CalPERS 8% EE Paid	PR Batch 00003.06.2014 CalPI	150.55
	PR Batch 00003.06.2014 CalPERS Employer Paid	PR Batch 00003.06.2014 CalPI	589.37
	Total for this ACH Check for Vendor 10085:		26,968.59
ACH 10087	Edd State Of California	06/19/2014	
	PR Batch 00002.06.2014 CA SDI	PR Batch 00002.06.2014 CA S	724.40
	PR Batch 00002.06.2014 State Income Tax	PR Batch 00002.06.2014 State	2,422.40
	PR Batch 00003.06.2014 CA SDI	PR Batch 00003.06.2014 CA S	18.82
	PR Batch 00003.06.2014 State Income Tax	PR Batch 00003.06.2014 State	28.25
	Total for this ACH Check for Vendor 10087:		3,193.87
ACH 10094	U.S. Treasury	06/19/2014	
	PR Batch 00002.06.2014 Federal Income Tax	PR Batch 00002.06.2014 Fede	7,467.59
	PR Batch 00002.06.2014 FICA Employee Portion	PR Batch 00002.06.2014 FICA	4,604.61
	PR Batch 00002.06.2014 FICA Employer Portion	PR Batch 00002.06.2014 FICA	4,604.61
	PR Batch 00002.06.2014 Medicare Employee Portion	PR Batch 00002.06.2014 Medi	1,076.90
	PR Batch 00002.06.2014 Medicare Employer Portion	PR Batch 00002.06.2014 Medi	1,076.90
	PR Batch 00003.06.2014 Federal Income Tax	PR Batch 00003.06.2014 Fede	203.26
	PR Batch 00003.06.2014 FICA Employee Portion	PR Batch 00003.06.2014 FICA	116.68
	PR Batch 00003.06.2014 FICA Employer Portion	PR Batch 00003.06.2014 FICA	116.68
	PR Batch 00003.06.2014 Medicare Employee Portion	PR Batch 00003.06.2014 Medi	27.29
	PR Batch 00003.06.2014 Medicare Employer Portion	PR Batch 00003.06.2014 Medi	27.29
	Est. tax discrepancy Federal Income Tax		18.80
	Total for this ACH Check for Vendor 10094:		19,340.61
ACH 10203	Ing Life Insurance	06/19/2014	
	PR Batch 00002.06.2014 Deferred Comp	PR Batch 00002.06.2014 Defe	435.00
	Total for this ACH Check for Vendor 10203:		435.00
ACH 10264	CalPERS Supplemental Income Plans	06/19/2014	
	PR Batch 00002.06.2014 CalPERS 457	PR Batch 00002.06.2014 CalPI	1,433.08
	Total for this ACH Check for Vendor 10264:		1,433.08
ACH 10288	CalPERS Health Fiscal Services Division	06/19/2014	
	July 2014 health premiums		34,574.46
	July 2014 health premiums for retirees		1,066.50
	July 2014 health premiums for admin portion		122.56
	Total for this ACH Check for Vendor 10288:		35,763.52
ACH 10138 HW201 6-12-14	ARCO Business Solutions Fuel Purchases 5/12/14 - 6/11/14	06/19/2014	7,291.95
	Total for this ACH Check for Vendor 10138:		7,291.95
1089 10169	<span style="background-color: black; color: black;">XXXXXXXXXX</span>	06/19/2014	
	PR Batch 00002.06.2014 Garnishment	PR Batch 00002.06.2014 Garni	575.54
	Total for Check Number 1089:		575.54

1090 10094	U.S. Treasury	06/19/2014	
941_2nd Qtr	2nd quarter impute tax liability		159.28
		Total for Check Number 1090:	159.28
2259 UB*00806	Ricardo Acevedo	06/19/2014	
	Refund Check		27.49
		Total for Check Number 2259:	27.49
2260 UB*00788	Francisco Aguilar	06/19/2014	
	Refund Check		86.04
		Total for Check Number 2260:	86.04
2261 UB*00801	Gladys Byrd	06/19/2014	
	Refund Check		178.31
	Refund Check		27.16
	Refund Check		13.01
	Refund Check		9.34
		Total for Check Number 2261:	227.82
2262 UB*00802	Dennis Cardenas	06/19/2014	
	Refund Check		214.52
	Refund Check		73.76
	Refund Check		35.37
	Refund Check		25.35
		Total for Check Number 2262:	349.00
2263 UB*00803	Raul Castro	06/19/2014	
	Refund Check		37.24
	Refund Check		17.85
	Refund Check		12.80
	Refund Check		19.81
		Total for Check Number 2263:	87.70
2264 UB*00791	Vanessa Corona	06/19/2014	
	Refund Check		41.46
	Refund Check		78.48
	Refund Check		37.60
	Refund Check		26.98
		Total for Check Number 2264:	184.52
2265 UB*00807	Kenneth Donnelly	06/19/2014	
	Refund Check		64.72
	Refund Check		59.11
	Refund Check		28.33
	Refund Check		20.32
		Total for Check Number 2265:	172.48
2266 UB*00798	Nulen Follis	06/19/2014	
	Refund Check		98.85
	Refund Check		61.19
	Refund Check		29.32
	Refund Check		21.03
		Total for Check Number 2266:	210.39
2267 UB*00799	Dennise Goedhart	06/19/2014	
	Refund Check		99.69
	Refund Check		82.46
	Refund Check		39.51
	Refund Check		28.34
		Total for Check Number 2267:	250.00

2268 UB*00789	Steven Gustafsson Refund Check	06/19/2014	154.58
		Total for Check Number 2268:	154.58
2269 UB*00795	Janice Higgins Jefferson Refund Check Refund Check Refund Check Refund Check	06/19/2014	58.65 75.69 36.26 26.02
		Total for Check Number 2269:	196.62
2270 UB*00787	Tona Jaraba Refund Check	06/19/2014	150.78
		Total for Check Number 2270:	150.78
2271 UB*00808	Panikos Leonida Refund Check Refund Check Refund Check Refund Check	06/19/2014	27.48 455.63 10.99 7.89
		Total for Check Number 2271:	501.99
2272 UB*00797	Faye Lopez Refund Check Refund Check Refund Check Refund Check	06/19/2014	21.56 32.26 15.45 11.09
		Total for Check Number 2272:	80.36
2273 UB*00786	Jonathan Medina Refund Check Refund Check Refund Check Refund Check	06/19/2014	170.49 43.62 20.90 14.99
		Total for Check Number 2273:	250.00
2274 UB*00805	Judy Myers Refund Check Refund Check Refund Check Refund Check	06/19/2014	5.82 3.72 1.78 1.28
		Total for Check Number 2274:	12.60
2275 UB*00804	Norma Perez Refund Check Refund Check Refund Check Refund Check	06/19/2014	45.26 87.68 42.01 30.14
		Total for Check Number 2275:	205.09
2276 UB*00790	Arthur Prudhomme Refund Check Refund Check Refund Check Refund Check	06/19/2014	30.47 59.59 28.55 20.48
		Total for Check Number 2276:	139.09
2277 UB*00793	Christopher Roller Refund Check	06/19/2014	107.73
		Total for Check Number 2277:	107.73

2278 UB*00794	John & Kellie Shaah	06/19/2014	
	Refund Check		96.38
	Refund Check		91.88
	Refund Check		43.94
	Refund Check		31.52
	Total for Check Number 2278:		263.72
2279 UB*00796	Paul Smith	06/19/2014	
	Refund Check		31.55
	Refund Check		69.47
	Refund Check		33.29
	Refund Check		23.88
	Total for Check Number 2279:		158.19
2280 UB*00792	Stephanie Unruh	06/19/2014	
	Refund Check		27.95
	Refund Check		32.96
	Refund Check		15.79
	Refund Check		11.33
	Total for Check Number 2280:		88.03
2281 UB*00800	Tina VerKaik	06/19/2014	
	Refund Check		22.20
	Refund Check		62.91
	Refund Check		29.62
	Refund Check		21.26
	Total for Check Number 2281:		135.99
2282 10000	Ac Propane	06/19/2014	
16828	Annual tank rental		52.92
16828	Annual tank rental		52.92
	Total for Check Number 2282:		105.84
2283 10144	AlSCO Inc.	06/19/2014	
LYUM862382	Biweekly mat rental 815 E 12th 6/5/14		19.80
LYUM865271	Biweekly mat rental 560 Magnolia 6-16-14		14.85
	Total for Check Number 2283:		34.65
2284 10073	Awt Chemicals	06/19/2014	
11-241	HI/LOW LEVEL SWITCH		380.16
11-241	CPU BOARD		106.81
11-241	LABOR		492.00
11-241	LABOR AND MATERIALS		399.60
	Total for Check Number 2284:		1,378.57
2285 10272	Babcock Laboratories Inc	06/19/2014	
BE42727-0034	15 Coliforms 5/27/14		600.00
BF40424-0034	12 Coliforms 6/2/14		480.00
BF40426-0034	1 Coliforms 6/2/14		45.00
	Total for Check Number 2285:		1,125.00
2286 10287	Bank of the West	06/19/2014	
05015 5/28/14	New Account Stmt 5/28/14		
10404	1&1 Internet, Inc.	06/19/2014	
202006962324	Internet hosting 05/6/2014		35.97
10274	Beaumont Chamber of Commerce	06/19/2014	
41731	Beaumont state of city for 4 BOD		120.00
10406	Burgeson's Heating and Air Conditioning, Inc.	06/19/2014	
7225	a/c repair small conference room		1,263.00
10019	C R & R Incorporated	06/19/2014	
730005	Monthly sanitation services 11083 Cherry Ave		240.12

10141	Ca State Disbursement Unit	06/19/2014	
garnish 5/22/20	garnishment for employee		552.10
garnish 5/8/201	garnishment for employee		552.10
10410	FSW Restaurant Supply	06/19/2014	
794199	Scotsman C0330MA-1AB330P		2,591.00
10303	Grainger	06/19/2014	
1208673469	1/2 HP for chlorinators/pumps		1,205.28
10414	Northern Tool & Equipment	06/19/2014	
41197565	Powerlube 18 volt grease gun		220.23
10147	Online Information Services	06/19/2014	
572816	173 credit reports		497.10
10221	Redlands Ford	06/19/2014	
6105387/2	Vehicle light on, misc engine failure, etc. Unit #5		453.68
10409	Stater Bros	06/19/2014	
40215	Ice for field crews		17.79
42908	Ice for field crews		17.79
45118	Ice for field crews		6.46
46207	Stamps for office building		9.80
49217	Ice for field crews		23.72
49723	Ice for field crews		11.86
51837	Ice for field crews		17.79
10265	Sunstate Equipment Co., LLC	06/19/2014	
5360018-018	NCR II Water Truck		2,143.64
10034	Us Postal Service	06/19/2014	
1000101021862	Postage for mail		58.80
10044	Verizon	06/19/2014	
13706	Monthly Service 04/10-5/9/2014		206.46
13706 4/25/2014	Monthly Fios and business line		150.00
13706 5/10/2014	Monthly Service		211.57
36010 4/25/2014	Monthly fax line		141.72
55509 4/25/2014	Monthly service		46.46
10151	Verizon Business	06/19/2014	
66138 4/27/2014	Monthly phone service 2/26-3/5/2014		1,082.29
10116	Verizon Wireless Services LLC	06/19/2014	
67799 4/28/2014	Wireless 4/29-5/28/2014		122.88
10397	Wal-Mart	06/19/2014	
1042000314	11083 Cherry Ave cameras for security		135.82
Total for Check Number 2286:			12,135.43
2287 10271	Beaumont Ace Home Center	06/19/2014	
390152	Batteries		23.06
390152	Galmuriatic Acid		49.20
390601	Wood Stakes 1"x2"x24"		18.52
390621	Wood Stakes 1"x2"x24"		37.04
390850	rubber boots for leak repairs		102.03
Total for Check Number 2287:			229.85
2288 10395	Melissa Bender	06/19/2014	
1667297	labels		117.67
Total for Check Number 2288:			117.67
2289 10285	C. T. W. S., LLC	06/19/2014	
DC20859	Monthly oxygen & acetylene May 2013		46.80
Total for Check Number 2289:			46.80
2290 10014	Cherry Valley Automotive	06/19/2014	
7807	Unit # 13 Brakes-Clean, bevel, lube front, clean & adjust r		45.00
7982	Unit #11-Radiator, radiator hoses, thermostat & gasket, co		877.35
Total for Check Number 2290:			922.35
2291 10323	Ben DeForge	06/19/2014	



Boot Allow 6-14	Boot Allowance		80.98
Total for Check Number 2291:			80.98
2292 10020	Department Of Environmental Health County Of Riv	06/19/2014	
IN0198310	Permit Fee - Well # 21		890.00
Total for Check Number 2292:			890.00
2293 10262	Dick's All Auto Repair Inc	06/19/2014	
12925	Unit # 20 check engine light code analysis, A/C analysis, F		223.56
Total for Check Number 2293:			223.56
2294 10022	Hemet Valley Tool & Supply	06/19/2014	
89695	IR Throttle Valve Assembly, CP Fitting, Labor		319.59
Total for Check Number 2294:			319.59
2295 10052	Home Depot Credit Services	06/19/2014	
46184 5/28/14	supplies		606.11
46184 5/28/14	ZZ maker install		49.23
Total for Check Number 2295:			655.34
2296 10398	Infosend, Inc.	06/19/2014	
79564	Bill Printing & mailing		1,309.56
79564	Bill Postage		3,689.83
80490	Postage for May 2014 mailings		4,007.05
80490	Bill Printing & mailing		1,395.31
Total for Check Number 2296:			10,401.75
2297 10273	Inland Water Works Supply Co.	06/19/2014	
263231	2% Discount on Purchases		-3,121.53
263231	Parts for Inventory		639.90
263231	Parts for Inventory		618.30
263231	Parts for Inventory		931.50
263231	Parts for Inventory		224.32
263231	Parts for Inventory		1,344.60
263231	Parts for Inventory		1,811.16
263231	Parts for Inventory		1,671.84
263231	Parts for Inventory		1,909.44
263231	Parts for Inventory		7,509.24
263231	Parts for Inventory		477.90
263231	Parts for Inventory		3,672.00
263313	2% Discount on Purchases		-46.51
263313	Parts for Inventory		1,222.88
263313	Parts for Inventory		146.88
263313	Parts for Inventory		955.80
263902	2% Discount on Purchases		-65.65
263902	Parts for Inventory		234.36
263902	Parts for Inventory		3,048.19
263903	Parts for Inventory		783.76
263903	Parts for Inventory		3,672.00
263903	Parts for Inventory		7,509.24
263903	2% Discount on Purchases		-385.72
263903	Parts for Inventory		639.90
263903	Parts for Inventory		618.30
263903	Parts for Inventory		931.50
263903	Parts for Inventory		303.91
263903	Parts for Inventory		1,344.60
263903	Parts for Inventory		3,483.00
264242	2% Discount on Purchases		-10.24
264242	Backflow		511.92
264358	2% Discount on Purchases		-353.43

264358	Parts for Inventory		639.90
264358	Parts for Inventory		210.22
264358	Parts for Inventory		763.83
264358	Parts for Inventory		246.03
264358	Parts for Inventory		833.65
264358	Parts for Inventory		440.64
264358	Parts for Inventory		2,925.72
264358	Parts for Inventory		7,509.23
264358	Parts for Inventory		430.11
264358	Parts for Inventory		3,672.00
264359	Valve key		140.40
264359	2% Discount on Purchases		-2.81
264360	Parts for Inventory		1,179.39
264360	Parts for Inventory		468.74
264360	Parts for Inventory		1,179.39
264360	10.30-1070 x12 F.c Parts for Inventory		468.73
264360	10.30-1070 x15 F.c Parts for Inventory		1,181.12
264360	2% Discount on Purchases		-94.23
264360	Parts for Inventory		234.37
264381	Purple marking paint		48.60
264381	Blue marking paint		466.56
264381	Black marking paint		4.86
264381	2% Discount on Purchases		-10.40
Total for Check Number 2297:			65,169.41
2298 10408	Kenny Strickland Inc	06/19/2014	
5140016	Oil for wells		976.54
Total for Check Number 2298:			976.54
2299 10224	Legal Shield	06/19/2014	
01129 6/15/14	Monthly Prepaid Legal for Employees June 2014		227.15
Total for Check Number 2299:			227.15
2300 10196	National Meter & Automation, Inc.	06/19/2014	
S1053068.001	Brass Meter Bodies		13,500.00
Total for Check Number 2300:			13,500.00
2301 10297	Rain For Rent	06/19/2014	
036038677	Fill 3800 zone tank		2,926.93
Total for Check Number 2301:			2,926.93
2302 10171	Riverside County Recorder	06/19/2014	
April 2014	April 2014 Lien Releases		23.00
Total for Check Number 2302:			23.00
2303 10095	Riverside County Waste Management	06/19/2014	
201405000339	Monthly Dump Fees Incurred May 2014		150.44
Total for Check Number 2303:			150.44
2304 10290	San Gorgonio Pass Water Agency	06/19/2014	
14-00064	AF 336 @ \$317 for May 2014		106,512.00
Total for Check Number 2304:			106,512.00
2305 10132	South Coast Aqmd	06/19/2014	
2717403	AQMD Fee for Beaumont & Brookside 7/2013-6/2014		118.94
2718079	AQMD Fee for 38001 Brookside 7/2013-6/2014		118.94
Total for Check Number 2305:			237.88

2306	10031	Staples Advantage	06/19/2014	
	8030160697	Paper, thermal rolls, Supplies		193.52
			Total for Check Number 2306:	193.52
2307	10255	Unlimited Services Building Maintenance	06/19/2014	
	0238890-IN	Janitorial 815 E 12th June 2014		150.00
	0238891-IN	Janitorial 560 Magnolia June 2014		845.00
			Total for Check Number 2307:	995.00
2308	10034	Us Postal Service	06/19/2014	
	Box #2037	12 mo PO Box fee		490.00
			Total for Check Number 2308:	490.00
2309	10057	Xerox Corporation	06/19/2014	
	074319210	Monthly machine rental/usage May 2014		1,263.07
			Total for Check Number 2309:	1,263.07
2310	10316	Z & L Paving	06/19/2014	
	60097	Street Patches for service repairs		7,186.75
	60097	Street Patches for main repairs		1,284.87
	60098	Street Patches for main repairs		1,235.00
			Total for Check Number 2310:	9,706.62
			Total for 6/19/2014:	330,240.59
			Report Total:	621,375.63

**Beaumont-Cherry Valley Water District  
Finance & Audit Committee Meeting  
June 26<sup>th</sup>, 2014**

**DATE:** June 23<sup>rd</sup>, 2014  
**TO:** Finance & Audit Committee  
**FROM:** Melissa Bender, Director of Finance & Administrative Services  
**SUBJECT:** Approval of Pending Invoices

---

**Recommendation**

Staff recommends that the Board of Directors approve the pending invoices totaling \$17,138.97.

**Background**

Staff has reviewed the pending invoices and found the services rendered were acceptable to the District.

**Fiscal Impact**

There is a \$17,138.97 impact to the District which will be paid from the 2014 budget.

**Attachments:**

- Richards Watson Gershon Invoice #196479
- Richards Watson Gershon Invoice #196480
- Richards Watson Gershon Invoice #196481
- Vavrinek, Trine, Day & Co., LLP Invoice #0106830-IN



RICHARDS | WATSON | GERSHON

ATTORNEYS AT LAW – A PROFESSIONAL CORPORATION

355 South Grand Avenue, 40th Floor, Los Angeles, California 90071-3101

Telephone 213.626.8484 Facsimile 213.626.0078

Fed. I.D. No. 95-3292015

ERIC FRASER  
Beaumont- Cherry Valley Water District  
560 Magnolia Avenue  
Beaumont, CA 92223-2258

June 18, 2014  
Invoice # 196479

Re: 12788-0001 GENERAL COUNSEL SERVICES

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Current Legal Fees .....	\$2,695.00
Current Client Costs Advanced .....	<u>\$118.72</u>
<b>TOTAL CURRENT FEES AND COSTS.....</b>	<b><u>\$2,813.72</u></b>

TERMS: PAYMENT DUE UPON RECEIPT

PLEASE RETURN THIS PAGE WITH YOUR REMITTANCE

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RICHARDS | WATSON | GERSHON

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Telephone 213.626.8484 Facsimile 213.626.0078

Fed. I.D. No. 95-3292015

ERIC FRASER  
Beaumont- Cherry Valley Water District  
560 Magnolia Avenue  
Beaumont, CA 92223-2258

June 18, 2014  
Invoice # 196480

Re: 12788-0002 [REDACTED]

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Current Legal Fees .....	\$442.50
Current Client Costs Advanced .....	<u>\$61.60</u>
<b>TOTAL CURRENT FEES AND COSTS.....</b>	<b><u>\$504.10</u></b>

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Telephone 213.626.8484 Facsimile 213.626.0078  
Fed. I.D. No. 95-3292015

ERIC FRASER  
Beaumont- Cherry Valley Water District  
560 Magnolia Avenue  
Beaumont, CA 92223-2258

June 18, 2014  
Invoice # 196481

Re: 12788-0004 [REDACTED]

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---

Current Legal Fees .....	\$10,505.20
Current Client Costs Advanced .....	<u>\$315.95</u>
<b>TOTAL CURRENT FEES AND COSTS.....</b>	<b><u>\$10,821.15</u></b>

TERMS: PAYMENT DUE UPON RECEIPT

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**Vavrinek, Trine, Day & Co., LLP**  
Certified Public Accountants

VALUE THE DIFFERENCE

**Beaumont-Cherry Valley Water District**  
560 Magnolia Avenue  
Beaumont, CA 92223

CLIENT ID: 2000275  
OWNER: RA  
INVOICE NUMBER: 0106830-IN  
DATE: 05/31/2014

*Please return top portion with remittance.*

Amount enclosed \$ \_\_\_\_\_



**Vavrinek, Trine, Day & Co., LLP**  
Certified Public Accountants

VALUE THE DIFFERENCE

**Beaumont-Cherry Valley Water**

Professional services rendered during May 2014.

\$3,000.00

**INVOICE TOTAL: \$3,000.00**

CLIENT ID: 2000275  
INVOICE NUMBER: 0106830-IN  
DATE: 05/31/2014

8270 Aspen Street Rancho Cucamonga, CA 91730 Tel: 909.466.4410 Fax: 909.466.4431 [www.vdcpa.com](http://www.vdcpa.com)



# ***Annual Financial Report***

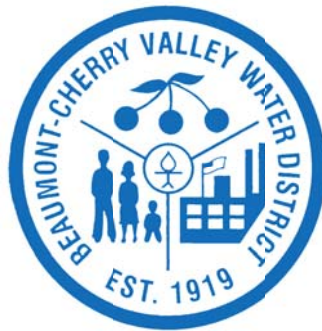
For the Fiscal Year Ended December 31, 2013

Beaumont-Cherry Valley Water District



# Beaumont-Cherry Valley Water District

560 Magnolia Avenue Beaumont CA 92223  
951.845-9581 [www.bcvwd.org](http://www.bcvwd.org)



## Board of Directors as of December 31, 2013

Director	Title	Division	Current Term
Ryan Woll	President	1	12/2012 – 12/2016
Ken Ross	Vice-President	2	12/2012 – 12/2016
John Guldseth	Treasurer	4	12/2010 – 12/2014
Dr. Blair Ball	Secretary	5	12/2010 – 12/2014
Daniel Slawson	Director	3	12/2012 – 12/2014

Eric Fraser, P.E.  
General Manager

Beaumont-Cherry Valley Water District  
Annual Financial Report  
For the Year Ended December 31, 2013

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# Introductory

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www.bcvwd.org

# Beaumont-Cherry Valley Water District

Phone: (951) 845-9581 Fax: (951) 845-0159

## Board of Directors

Dr. Blair Ball  
Division 5

John Guldseth  
Division 4

Daniel Slawson  
Division 3

Kenneth Ross  
Division 2

Ryan Woll  
Division 1

June 18, 2014

Honorable Board of Directors  
Beaumont-Cherry Valley Water District

## Introduction

It is our pleasure to submit the Annual Financial Report for the Beaumont-Cherry Valley Water District for the year ended December 31, 2013, following guidelines set forth by the Government Accounting Standards Board. District staff prepared this financial report. District management is ultimately responsible for both the accuracy of the data and the completeness and fairness of presentation, including all disclosures in this financial report. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of the District. All disclosures necessary to enable the reader to gain an understanding of the District's financial activities have been included.

The District's financial statements have been audited by Vavrinek, Trine, Day & Company, LLP, a firm of licensed certified public accountants. The purpose of their independent audit was to provide reasonable assurance that the financial statements of the District, for the year ended December 31, 2013, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used; and evaluating the overall financial statement presentation. The audit also included obtaining an understanding of the District and its environment, including internal controls, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures.

The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the District's financial statements for the year ended December 31, 2013, are fairly presented, in all material respects, in conformity with Generally Accepted Accounting Principles (GAAP). The independent auditor's report is presented as the first component of the financial section of this report, beginning on page 7.

GAAP requires management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The District's MD&A can be found immediately following the report of the independent auditor, beginning on page 9.

## District Profile

The goal of the District is to provide for a healthy, safe and enriched quality of life throughout the District boundaries through watershed stewardship and thorough management of water resources in a practical, cost-effective and environmentally sensitive manner for current and future generations.



www.bcvwd.org

# Beaumont-Cherry Valley Water District

Phone: (951) 845-9581 Fax: (951) 845-0159

## Board of Directors

Dr. Blair Ball  
Division 5

John Guldseth  
Division 4

Daniel Slawson  
Division 3

Kenneth Ross  
Division 2

Ryan Woll  
Division 1

The origin of the Beaumont-Cherry Valley Water District dates back to the latter part of the 1800's when the Southern California Investment Company was the owner of the land that currently is the City of Beaumont and the community of Cherry Valley. The Company intended to build a system of water lines for the purpose of developing subdivisions throughout the Beaumont and Cherry Valley areas.

Over many decades, the water system of the Beaumont-Cherry Valley Water District has evolved from a small privately owned company that was started to support development in the District's service area, to the system today that serves over 40,000 people in both the City of Beaumont and the community of Cherry Valley.

The District's present service area covers approximately 28 square miles, virtually all of which is in Riverside County, and includes the city of Beaumont, the community of Cherry Valley and some small areas of Calimesa. The District also owns 575 acres of watershed land in Edgar Canyon in San Bernardino County located just north of the Riverside-San Bernardino County line where the District operates a number of wells and several reservoirs.

The District has both a potable and non-potable water distribution system. At the end of 2013, the District had a total of 16,137 connections, an increase of 1,008 connections over 2012. Approximately 335 of these total connections are landscape irrigation connections to the non-potable water system and approximately 69 of these total connections are for agricultural irrigation which is connected to the potable water system. The number of connections increased from 5,600 in the year 2000 before the housing market boom that encompassed Western Riverside County and particularly Beaumont.

The District has a total of 24 wells and 14 reservoirs ranging in size from 0.5 million gallons (MG) to 5 MG. Total storage is approximately 22 MG.

Today, the Beaumont-Cherry Valley Water District continues to develop programs and policies that ensure a supply of water for the area's growing population and include recharge of local area storm water and imported water from the State Water Project.

Of significance to its programs and goals, the District's Board purchased 78.8 acres of land and eventually constructed a Recharge Facility for the recharge of imported water from the State Water Project. In the future, storm runoff and possibly recycled water will be recharged at the facility. Usually, these water sources are in the untreated state which means the water will be naturally treated as it recharges the groundwater much like rain and runoff are naturally treated as they seep into the ground to become groundwater.

The District is governed by a five-member Board of Directors representing five divisions. The General Manager administers the day-to-day operations of the District in accordance with policies and procedures established by the Board of Directors. The District currently employs thirty-four employees. The District's Board of Directors meets on the second Wednesday of each month. Meetings are publically noticed and citizens are encouraged to attend.





www.bcvwd.org

# Beaumont-Cherry Valley Water District

Phone: (951) 845-9581 Fax: (951) 845-0159

## Board of Directors

Dr. Blair Ball  
Division 5

John Guldseth  
Division 4

Daniel Slawson  
Division 3

Kenneth Ross  
Division 2

Ryan Woll  
Division 1

## Local Economy (see acknowledgement note on P.6)

The City of Beaumont experienced very rapid growth from the year 2000 to 2010 and about two-thirds of this growth occurred between 2000 and 2005. The high rate of growth continued until mid-2008 when development slowed markedly following the economic downturn in the United States and California.

The historic growth of the local economy is set forth by the recent population and household data for the District's service area are as follows:

City of Beaumont	<u>1980</u>	<u>1990</u>	<u>2000</u>	<u>2010</u>
Population	<u>6,818</u>	<u>9,685</u>	<u>11,407</u>	<u>36,837</u>
Households	<u>2,852</u>	<u>3,718</u>	<u>3,887</u>	<u>12,950</u>
People/Household	<u>2.39</u>	<u>2.60</u>	<u>2.93</u>	<u>2.84</u>

The population in Cherry Valley has remained relatively constant since 1980.

According to Dr. John Husing's Quarterly Economic Report dated April, 2014, VOL.26 NO.2, "the ability of the Inland Empire's economy to return to normal has been held up by the depression in its residential real estate market. There are clear signs that this is finally coming to an end."

In 2013 the District experienced an increased interest from land developers in completing tract developments that were put on hold during the slowdown and beginning new developments that were previously delayed.

The future growth anticipated for the local economy is reflected in the planned construction by area land developers of approximately 10,500 housing units. Approximately 7,600 of these planned housing units are approved and these developments were commencing construction prior to the economic downturn.

The following comments, either quoted or paraphrased from Dr. Husing's Quarterly Economic Report dated April, 2014, are offered as economic trend indicators for the Inland Empire which encompasses the District's service area. The District acknowledges Dr. Husing's work and his website on page 6 of this letter.

"Construction has generally been one of the Inland Empire's strongest job creators. However, it faltered from 2006-2011. In that period, the region was down a net of 137,233 total jobs, with construction off -68,433, or 49.9% of the area's loss. In 2012, construction job growth returned, up 3,542 jobs, followed by a gain of 6,733 jobs in 2013. Construction job growth in 2014 has increased by an additional 3,650 positions. Slowly, the sector's environment is improving. New home permits reached 6,473 in 2013, up 36.6%. Fourth



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quarter 2013 new home prices were up 14.1%, showing some developer pricing-power. Existing home prices rose 23.6%.”

“The fact e-commerce expanded at over 15% has caused even conventional retailers to begin aggressively embracing Amazon.com’s strategy of creating and staffing large regional fulfillment centers. Their goal is to respond to on-line consumers with same-day deliveries. With its available land for large facilities, many of these are locating in the Inland Empire. Inland Empire logistics job growth thus remains strong, adding 8,817 jobs in 2013 and up another 5,850 early in 2014.”

“In 2014, the Inland Empire economy should gain 40,100 jobs (3.2%), after adding 46,633 in 2013, 32,000 in 2012 and 2,900 in 2011. The expansion will continue partly because of the area’s traditional advantages for blue collar sectors (undeveloped land, modestly priced labor, and growing population).”

District staff anticipates that in 2014 the growth in the District’s service area related to residential, commercial and industrial development will again increase incrementally.

## Relevant Financial Policies

### Budgetary Controls

The District maintains budgetary controls, the objectives of which are to ensure compliance with legal provisions embodied in the annually appropriated budget approved by the Board.

During the budget year ending December 31, 2013, there were two significant amendments made to the original budget. Of significance was the adjustment needed to reflect the \$2,100,000 payoff of the note to Banc of America Leasing and the adjustment needed to record the \$119,701 payment for authorized studies and costs incurred by the Beaumont Basin Watermaster in Fiscal Year 2012-2013. The Water Master includes the cities of Banning and Beaumont as well as the Yucaipa Valley Water District, the South Mesa Water Company and the Beaumont-Cherry Valley Water District.

The year 2013 was another transitional year for the District in many regards but still resulted in operating revenues being in line with operating expenses and a balanced budget.

### Capital Asset Useful Lives

During the calendar year 2013, the useful lives assigned to capital asset categories were reviewed for reasonableness. Water meters were historically assigned a useful life of 50 years and depreciated over that life. Staff believes the fifty year life is too long and that a more realistic estimate of an average useful life of a meter would be ten years. The financial impact of this change in useful lives is reflected in the 2013 financial statements as a prior period adjustment.



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## Recognition of Dedicated Distribution Systems

Distribution systems built by developers and dedicated to the District were not recorded as part of the District's capital assets during the period of 2000 to 2012. Staff believed that a significant part of the District's infrastructure was missing from the capital asset inventory listing and should be capitalized. A concerted effort was made to identify and value this infrastructure component. The financial impact of adding these additional asset costs is reflected in the 2013 financial statements as a prior period adjustment. Staff believes the District statements now reflect a realistic inventory and reasonable value of the District's assets.

## **Major Initiatives**

Major goals for the District continue to be the conservation and efficient use of urban water supplies, providing the means to meet increasing demands for water, and providing an accurate accounting of all business operations including District infrastructure. The following paragraphs summarize the status of the District's completed and on-going initiatives identified in the 2012 Annual Financial Report as well as briefly describe new projects initiated to meet those goals.

Comprehensive water planning for future District area growth was performed as part of the District's Urban Water Management planning effort as required by the California Water Code. Specifically, the Code requires all urban water suppliers within the State to complete urban water management plans and update them every five years. The District Plan was adopted July 10, 2013. The 2013 Urban Water Management Plan includes plans: for conservation and effective use of urban water supplies; for long-term, reliable supplies of water; to ensure the appropriate level of reliability of the District's water service; and plans to manage urban water demands and efficient use of water that will be a guiding criterion in public decisions.

Developing the facilities to provide water for future growth continues to be a priority and therefore District staff continued the expansion of the District's Noble Creek Recharge Facility. Specifically, in the year 2000, the District began investigating a 78.8 acre site as a location for a facility to recharge captured storm flow and other water sources. The District eventually purchased the site and developed Phase 1 of the Noble Creek Recharge facility to enable the District to meet current and near-future demand through groundwater recharge. Phase 1 facilities were completed and went on line in late summer of 2006 for recharging storm flow and imported water from the State Water Project. Phase 2 of the Noble Creek Recharge Facility project is on-going and designed to enable the District to meet ultimate development and overall community demand for additional water via groundwater recharge. Completion of Phase 2 construction is expected in 2014.

The District recognized the need to upgrade its main accounting system in order to improve the efficiency of day-to-day operations and provide an accurate accounting of all business operations. The District evaluated accounting system alternatives in the last quarter of 2012 and implemented the new "Springbrook" accounting system during the period of April



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through June of 2013. System modules for capital asset and work order processing will be deployed throughout 2014 to enhance support staff efficiencies and internal controls.

Upon completion of the Urban Water Management Plan, the District directed its efforts to a needed update of the Water Master Plan. Essentially, the Water Master Plan provides: an overview of present, planned and probable future development trends; a review of development densities; the City of Beaumont's General Plan; the County of Riverside's General Plan; a review of historical supply and demand, present trends, future demands and water requirements; estimated demands that could be met with recycled water; a review of plans and system capacities for imported water; the development of water resource and supply scenarios for dry, average and wet years; and project needed facilities and costs needed to meet future demands. The District's Water Master Plan is estimated to be completed in the later part of 2014.

Additionally the District concentrated on completing the development of a GIS mapping system. This will result in the District having a comprehensive map of system resources commonly referred to as District water facilities, which include all pipelines, valve locations, hydrants and service connections. District staff is anxious to have this digital resource available for the first time so the District can respond to emergencies, develop hydraulic models to master plan facilities, and evaluate the condition of the distribution system. The project is on-going with expected completion in 2014.

## Acknowledgements

Preparation of this report was accomplished by the combined efforts of District staff. We appreciate the dedicated efforts and professionalism that these staff members contribute to the District. We would also like to thank the members of the Board of Directors for their continued support in the planning and implementation of the Beaumont-Cherry Valley Water District's financial and operating policies.

The majority of the comments and data included in the Local Economy section above were either quoted from or paraphrased from Dr. John Husing's Quarterly Economic Report dated April, 2014, VOL.26 NO.2, which is available on his website, [www.johnhusing.com](http://www.johnhusing.com)). Mr. Husing is a noted economist with a vast knowledge of the Inland Empire and whose reliable expertise is recognized throughout the region.

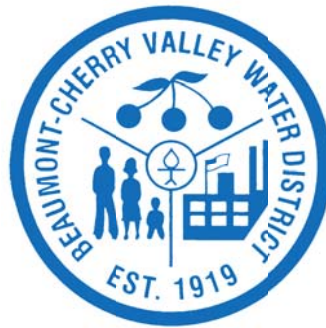


Eric Fraser  
General Manager



Melissa Bender  
Director of Finance &  
Administrative Services

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# Financial

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# Independent Auditors' Report



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## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Beaumont-Cherry Valley Water District  
Beaumont, California

### Report on the Financial Statements

We have audited the accompanying financial statements of the Beaumont-Cherry Valley Water District (District), as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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

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

### *Auditors' Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

## ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the District as of December 31, 2013, and the changes in its financial position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## ***Emphasis of Matter***

As discussed in Note 1(M) to the financial statements, in 2013 the District adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 65, *Items Previously Reported as Assets and Liabilities*, as of January 1, 2013. Our opinion is not modified with respect to this matter.

## ***Other Matters***

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 9 through 14 and the schedule of funding status on page 37 to be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Other Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements that comprise the District's basic financial statements. The introductory section is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

## ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 18, 2014, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering District's internal control over financial reporting and compliance.



Riverside, California  
June 18, 2014



# Management's Discussion & Analysis

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## Beaumont-Cherry Valley Water District

### Management's Discussion and Analysis

For the Year Ended December 31, 2013

As management of the Beaumont-Cherry Valley Water District, we offer readers of the Beaumont-Cherry Valley Water District's financial statements this narrative overview and analysis of the financial activities of the Beaumont-Cherry Valley Water District for the fiscal year ended December 31, 2013. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our transmittal letter which can be found on pages 1-6.

### Financial Highlights

Based on the financial information for the year ended December 31, 2013, the following financial highlights are noted for the Beaumont-Cherry Valley Water District:

- The assets of the District exceeded its liabilities at year end by \$123,424,314 (net position). Of this amount, \$5,499,646 represents unrestricted net position, which may be used to meet the District's ongoing obligations to customers and creditors.
- The District's net position increased \$18,805,095 from the prior fiscal year. The increase is a result of the combined effects of increased revenues from developer activities (capital commitments), an increase in customers/water sales, and a restatement of the prior year's capital assets.

### Overview of Required Financial Statements

This discussion and analysis is intended to serve as an introduction to the Beaumont-Cherry Valley Water District's annual financial report. The annual financial report is comprised of the following:

- Transmittal Letter;
- Independent Auditors' Report;
- Management's Discussion and Analysis;
- Basic Financial Statements:
  - Statement of Net Position;
  - Statement of Revenues, Expenses and Changes in Net Position;
  - Statement of Cash Flows;
- Notes to the Basic Financial Statements;
- Required Supplementary Information; and
- Report on Internal Controls & Compliance.

The *Statement of Net Position* presents financial information on all of the Beaumont-Cherry Valley Water District's assets and liabilities, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Beaumont-Cherry Valley Water District is improving or deteriorating. Beaumont-Cherry Valley Water District's net position as of December 31, 2013 was \$123,424,314, an increase of \$18,805,095, from the \$104,619,219 reported in 2012. The *Statement of Net Position* can be found on page 15.

## Beaumont-Cherry Valley Water District

### Management's Discussion and Analysis

For the Year Ended December 31, 2013

The *Statement of Revenues, Expenses and Changes in Net Position* presents information illustrating how net position changed during the fiscal year. This *Statement* measures the success of the District's operations over the past year and can be used to determine if the District has successfully recovered all of its costs through its rates and other charges. This statement can also be used to evaluate profitability and credit worthiness. The *Statement of Revenues, Expenses & Changes in Net Position* can be found on page 16.

The *Statement of Cash Flows* presents information relating to the District's cash receipts and cash payments for the year. When used with related disclosures and information in other financial statements, the information in this *Statement* should help readers assess the District's ability to generate future net cash flows, its ability to meet its obligations as they come due and its need for external financing. It also provides insight into the reasons for differences between operating income and associated cash receipts and payments; and the effects of the District's financial position of its cash and non-cash investing for capital and related transactions during the year. This *Statement* answers questions such as where did cash come from, what was cash used for and what was the change in cash balance during the reporting period. The *Statement of Cash Flows* can be found on page 17.

*Notes to the Financial Statements.* The notes provide additional information that is necessary to understand all of the data provided in the basic financial statements. The notes to the financial statements are included immediately following the financial statements and can be found on pages 18-36 of this report.

In addition to the basic financial statements and accompanying notes, this report also presents *Required Supplementary Information* concerning the Beaumont-Cherry Valley Water District's progress in funding its obligation to provide pension and Other Post-Employment Benefits (OPEB) to its employees. *Required Supplementary Information* can be found on page 37 of this report.

### **Financial Analysis**

The following condensed schedules contain a summary of financial information that was taken from the basic financial statements to assist readers in assessing the District's overall financial position and operating results as discussed in this MD&A.

### **Statement of Net Position**

As noted earlier, net position over time, may serve as a useful indicator of a government's financial position. Beaumont-Cherry Valley Water District's assets exceeded liabilities by \$123,424,314 for the fiscal year ending December 31, 2013.

## Beaumont-Cherry Valley Water District

Management's Discussion and Analysis  
For the Year Ended December 31, 2013

	<u>2013</u>	<u>2012</u>
Current assets	\$ 12,479,279	\$ 11,536,381
Non-current assets	458,383	810,342
Capital assets	<u>117,924,668</u>	<u>101,350,650</u>
Total assets	<u>130,862,330</u>	<u>113,697,373</u>
Current liabilities	2,792,543	3,923,322
Non-current liabilities	<u>4,645,473</u>	<u>5,154,832</u>
Total liabilities	<u>7,438,016</u>	<u>9,078,154</u>
Net investment in capital assets	117,924,668	98,791,875
Unrestricted	<u>5,499,646</u>	<u>5,827,344</u>
Total Net Position	<u>\$ 123,424,314</u>	<u>\$ 104,619,219</u>

The largest portion of the Beaumont-Cherry Valley Water District's net position (95.5%) reflects its investment in capital assets (e.g., land, transmission and distributions systems, reservoirs, tanks, pumps, buildings and structures, equipment and vehicles) net of related outstanding debt used to acquire those assets. Beaumont-Cherry Valley Water District uses its capital assets to provide water service to the residents of Beaumont, Cherry Valley and some portions of Calimesa. As such, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to repay the debt.

The remaining net position of \$5,499,646 (4.5%) is unrestricted and may be used at the Board's discretion to continue meeting the needs of the District. See Note 14 on pages 33 for more details on the District's net position.

The District's net position increased \$18,805,095 from the prior fiscal year. The increase is a result of the combined effects of increased revenues from developer activities (capital commitments), an increase in customers/water sales, and a restatement of the prior year's beginning position most of which were related to capital assets. See Note 15 on page 34 for more details on the restatement.

### Statement of Revenues, Expenses and Changes in Net Position

The increase in operating revenue was primarily attributable to an increase in water consumption (11,599 acre feet sold in 2012 versus 11,829 acre feet sold in 2013), as well as development/installation charges. Furthermore, there was an increase in overall customers served by the District (15,128 active customers in 2012 to 16,136 active customers in 2013).

Operating expenses decreased minimally compared to 2012 expenses. The District prepaid the remaining portion of the note payable set to mature in April 2015 which resulted in non-operating interest savings of over \$80,000 through 2015.

Capital contributions of \$1,025,791 increased significantly from \$66,382 in 2012 due to new residential and commercial development consisting of two residential tracts within existing subdivisions as well as



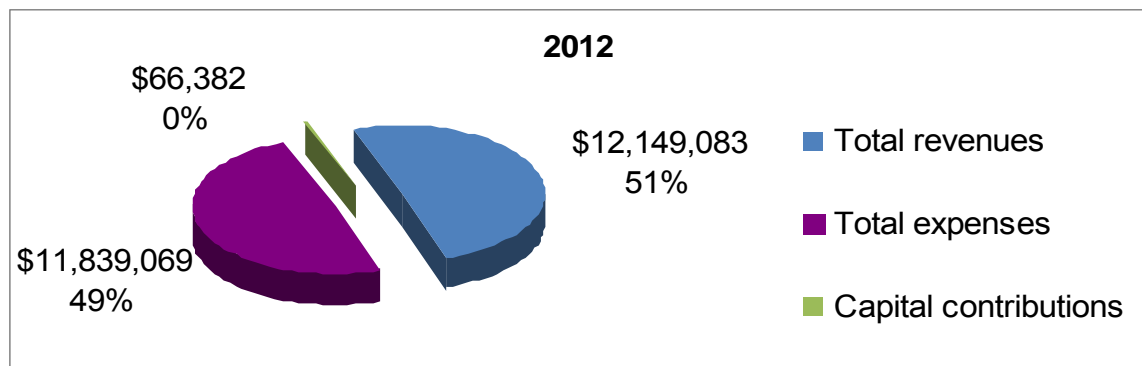
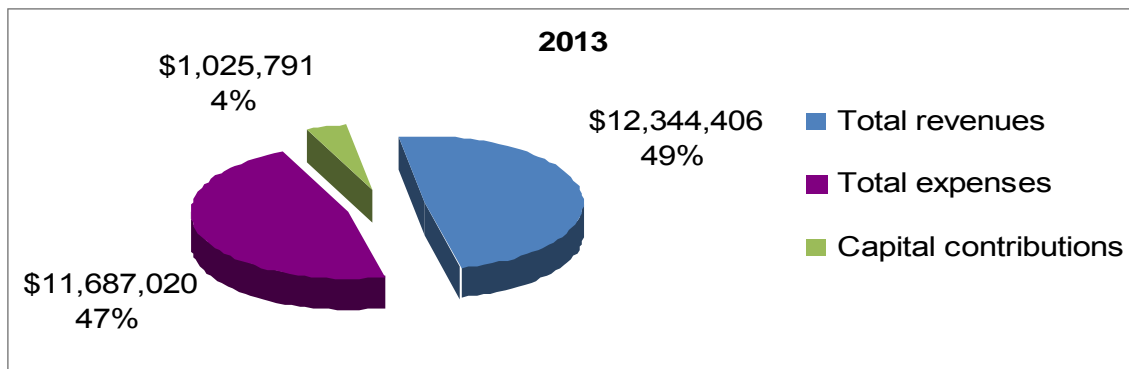
## Beaumont-Cherry Valley Water District

### Management's Discussion and Analysis

For the Year Ended December 31, 2013

development of one new commercial property and one new residential property. Capital contributions from developers were expected to remain flat during 2013; however, several developers resumed activities resulting in the increased collection of facility fees. This amount has been set aside as restricted cash and investments in accordance with the District's Reserve Policy. See Note 2 on page 22 for more details.

	<u>2013</u>	<u>2012</u>
Operating revenues	\$ 12,237,872	\$ 11,972,596
Non-operating revenues	106,534	176,487
Total revenues	<u>12,344,406</u>	<u>12,149,083</u>
Operating expenses	11,595,631	11,716,094
Non-operating expenses	91,389	122,975
Total expenses	<u>11,687,020</u>	<u>11,839,069</u>
Income (loss) before contributions	657,386	310,014
Capital contributions	1,025,791	66,382
Net position - beginning as restated	<u>121,741,137</u>	<u>104,242,823</u>
Net position - ending	<u>\$ 123,424,314</u>	<u>\$104,619,219</u>



## Beaumont-Cherry Valley Water District

Management's Discussion and Analysis

For the Year Ended December 31, 2013

### Capital Assets & Debt Administration

#### BCVWD's Capital Assets (Net of Depreciation)

	Balance December 31, 2012	Balance December 31, 2013
Land	\$ 7,721,730	\$ 7,721,730
Construction in progress	537,474	1,591,960
Transmission and distribution system	50,772,810	65,287,743
Structures and improvements	14,516,192	14,143,675
Reservoirs and tanks	16,846,225	18,267,166
Pumping and telemetry equipment	10,297,124	10,055,202
Vehicles and equipment	659,095	857,192
Capital assets, net of depreciation	<u>\$ 101,350,650</u>	<u>\$ 117,924,668</u>

Beaumont-Cherry Valley Water District's investment in capital assets as of December 31, 2013 was \$117,924,668 net of accumulated depreciation. This investment in capital assets includes land, transmission and distributions systems, reservoirs, tanks, pumps, buildings and structures, equipment and vehicles. Construction in progress increased by \$1,591,960 due to work performed on the following projects: Water Masterplan Update, Urban Water Management Plan, Recycled Water Connection, Recycled Water Planning Grant, BM2 Anti-degradation Project, Noble Creek Recharge Facility Phase II, Brookside Pipeline Relocation, Lower Edgar Canyon Stormwater Project, Financial Software Conversion Project, New Service Installations and GIS Software Project.

The GIS Software Project was the only new project in 2013. The District has made significant progress in developing an accurate map of system resources. An accurate system map that details all of the pipelines, valve locations, hydrants, and service connections is a fundamental and essential part of basic water system operation. Without an accurate map, the District cannot adequately respond to emergencies, develop hydraulic models to master plan facilities, or evaluate the condition of the distribution system. Furthermore, District staff utilized the data prepared for the GIS Software Project to analyze the completeness of the District's capitalized asset listing including the transmission and distribution system. As a result, the District capitalized 100 additional in tract transmission and distribution systems built by developers and dedicated to the District during the period of 1998-2012. Lastly, the District also capitalized the Taylor Tank which had been previously dedicated to the District but not included as an asset.

Capital assets additions of \$345,020 were due to new meter installations. New meter installations include the cost of employee labor as well as meter parts. Meters are currently replaced every 10-12 years as part of the District's meter change out program; however, the District previously listed the useful life as 50 years on the capital asset listing. During the year, District staff reviewed the previously capitalized new meter installations and made changes to reduce the lives from 50 to 10 years and to revise costing based on a per meter cost analysis.

## Beaumont-Cherry Valley Water District

### Management's Discussion and Analysis

For the Year Ended December 31, 2013

Information on the District's capital assets activity for the year ending December 31, 2013 can be found in Note 5 on page 27 of this report.

#### Long-term Debt

At December 31, 2013, the District no longer had long-term debt, excluding pension related debt. The debt was paid off during 2013 as a result of Board action. The District did not issue any new debt during fiscal year 2013. See Note 10 on page 28 for further details.

Balance December 31, 2012	Decreases	Balance December 31, 2013
<u>\$ 2,600,000</u>	<u>\$ (2,600,000)</u>	<u>\$ -</u>

#### Economic Factors and Next Year's Budgets & Rates

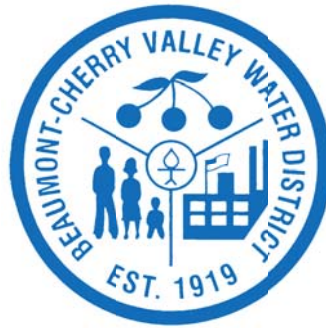
There is an element of uncertainty related to expenses in 2014 due to Governor Brown's Executive Order dated January 17, 2014. Historically one of the District's largest expense items is the cost of purchasing water from the State Water Project. In order to meet current and future water delivery demands, the District will need to draw on its water storage account previously deposited in the basin to satisfy demands during these drought conditions. Legally the District is required to replenish water extracted from the Beaumont Basin. Therefore the District will need to purchase additional water above its annual needs from the State Water Project in the future to recover said storage account balance.

Recognizing the need for long-term financial planning, the Board of Directors adopted the District's reserves policy in July 2010 to provide the foundation for strengthening the financial position of the District. The policy identifies and quantifies the working capital and contingency needs required to mitigate the costs associated with emergencies and disasters, as well as provide for expected future capital needs.

There were only minimal rate increases planned for 2014. The rate increases only affected private fire service fixed meter charges. The Board of Director's approved a balanced budget for 2014.

#### Requests for Information

This financial report is designed to provide a general overview of the Beaumont-Cherry Valley Water District's finances. Questions regarding the content provided in this report or request for additional information should be addressed to the Director of Finance & Administrative Services, Beaumont-Cherry Valley Water District, 560 Magnolia Avenue, Beaumont, CA, 92223.



# Basic Financial Statements

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# Beaumont-Cherry Valley Water District

## Statement of Net Position

December 31, 2013

### ASSETS

#### Current Assets:

Cash and investments (Note 2)	\$ 6,730,915
Restricted cash and investments - funds held for others (Note 2)	1,931,980
Interest receivable	27,726
Accounts receivable, net of allowance for uncollectibles (Note 3)	1,879,874
Notes receivable, net of allowance for uncollectibles (Note 4)	257,980
Inventories	530,166
Prepaid items	94,847

Total Current Assets 11,453,488

#### Non-Current Assets:

Notes receivable, net of allowance for uncollectibles (Note 4)	458,383
Restricted cash and investments - capital commitments (Note 2)	1,025,791
Capital assets, net of accumulated depreciation (Note 5)	<u>117,924,668</u>

Total Non-Current Assets 119,408,842

**TOTAL ASSETS** 130,862,330

### LIABILITIES

#### Current Liabilities:

Accounts payable and other accrued liabilities (Note 6)	565,779
Customer account credit balances (Note 7)	215,118
Customer deposits payable	296,659
Unearned revenues (Note 8)	1,420,203
Current portion of long-term liabilities:	
Compensated absences (Note 9)	161,443
Pension related debt (Note 12)	<u>133,341</u>
	<u>2,792,543</u>

#### Non-Current Liabilities:

Compensated absences (Note 9)	204,189
Pension related debt (Note 12)	1,072,886
Other post-employment benefits obligations (Note 13)	<u>3,368,398</u>

Total Non-Current Liabilities 4,645,473

**TOTAL LIABILITIES** 7,438,016

### NET POSITION

Net investment in capital assets (Note 14)	117,924,668
Unrestricted (Note 14)	<u>5,499,646</u>

**TOTAL NET POSITION** \$ 123,424,314

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

**Beaumont-Cherry Valley Water District**  
Statement of Revenues, Expenses and Changes in Net Position  
For the Year Ended December 31, 2013

**OPERATING REVENUES**

Metered water sales	\$ 5,046,558
Water service charges	2,544,173
Water importation pass-through charges	2,321,236
Water pumping power pass-through charges	1,685,246
Development and installation charges	271,122
Other revenue	369,537

Total Operating Revenues	<u>12,237,872</u>
--------------------------	-------------------

**OPERATING EXPENSES**

Salaries and employee benefits	3,780,225
Energy expenses	1,435,343
Water purchases	2,607,642
Administration	270,533
Operations	297,048
Maintenance and repairs	272,990
Depreciation	2,528,691
Insurance	96,385
Professional fees	295,528
Other expenses	11,246

Total Operating Expenses	<u>11,595,631</u>
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Operating Income	<u>642,241</u>
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**NON-OPERATING REVENUES (EXPENSES)**

Interest earnings	84,830
Rental income	17,815
Other revenue	3,889
Loss on disposal of capital assets	(41,421)
Interest expense	(49,968)

Total Non-Operating Revenues, Net	<u>15,145</u>
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Income Before Contributions	<u>657,386</u>
-----------------------------	----------------

**CONTRIBUTIONS**

Capital contributions	<u>1,025,791</u>
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Change in Net Position	<u>1,683,177</u>
------------------------	------------------

Net Position, Beginning of Year, Restated (Note 15)	121,741,137
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Net Position, End of Year	<u><u>\$ 123,424,314</u></u>
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The accompanying notes are an integral part of these financial statements.

# Beaumont-Cherry Valley Water District

## Statement of Cash Flows

For the Year Ended December 31, 2013

### CASH FLOWS FROM OPERATING ACTIVITIES

Receipts from customers	\$ 12,041,427
Payments to suppliers and service providers	(4,939,205)
Payments to employees for salaries and benefits	(2,660,321)
Return of customer deposits	<u>115,593</u>

Net Cash Provided by Operating Activities	<u>4,557,494</u>
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### CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES

Rental income and other receipts	<u>21,704</u>
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Net Cash Provided by Non-Capital Financing Activities	<u>21,704</u>
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### CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Acquisition and construction of capital assets	(880,410)
Principal paid on capital debt	(2,600,000)
Interest paid on capital debt	<u>(71,938)</u>

Net Cash Used for Capital and Related Financing Activities	<u>(3,552,348)</u>
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### CASH FLOWS FROM INVESTING ACTIVITIES

Interest received	<u>101,081</u>
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Net Cash Provided by Investing Activities	<u>101,081</u>
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Net Increase in Cash and Cash Equivalents	1,127,931
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Balance, Beginning of Year	<u>8,560,755</u>
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Balance, End of Year	<u><u>\$ 9,688,686</u></u>
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### Reconciliation to Statement of Net Position:

Cash and investments	\$ 6,730,915
Restricted cash and investments - funds held for others	1,931,980
Restricted cash and investments - capital commitments	<u>1,025,791</u>

Total Cash and Investments	<u><u>\$ 9,688,686</u></u>
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### RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES

Operating Income	<u>\$ 642,241</u>
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Adjustments to reconcile operating income to net cash provided by  
(used for) operating activities:

Depreciation expense	\$ 2,528,691
(Increase) decrease in accounts receivable	(45,250)
(Increase) decrease in notes receivable	277,315
(Increase) decrease in inventories	1,846
(Increase) decrease in prepaid items	245,605
Increase (decrease) in accounts payable and other accrued liabilities	100,059
Increase (decrease) in customer credits payable	(188,949)
Increase (decrease) in customer deposits payable	115,593
Increase (decrease) in unearned revenues	(239,561)
Increase (decrease) in compensated absences	121,301
Increase (decrease) in pension related debt	(118,073)
Increase (decrease) in other post-employment benefit obligations	<u>1,116,676</u>

Total Adjustments	<u>3,915,253</u>
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Net Cash Provided by Operating Activities	<u><u>\$ 4,557,494</u></u>
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The accompanying notes are an integral part of these financial statements.



# Beaumont-Cherry Valley Water District

## Statement of Cash Flows

For the Year Ended December 31, 2013

### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### A. Reporting Entity and Basis of Presentation

The Beaumont-Cherry Valley Water District (the District) is a special-purpose government district supplying and distributing water to over 44,000 people in both the City of Beaumont and the community of Cherry Valley. The District is governed by a five-member Board of Directors who serve overlapping four-year terms. The financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP), as applied to enterprise funds. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District solely operates as a special-purpose government which means it is only engaged in business-type activities; accordingly activities are reported in the District's proprietary fund.

#### B. Measurement Focus and Basis of Accounting

Proprietary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the District receives value without directly giving equal value in return, including grants, entitlements and donations. Revenue from grants, entitlements and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services, and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District's enterprise fund is charges to customers for sales and services. Operating expenses include the costs of sales and services, the costs of employee benefits, maintenance of capital assets, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

#### C. Cash and Cash Equivalents

The District's cash and investments are considered to be cash on hand, demand deposits and investments with maturities less than 90 days. Therefore, for purposes of the statement of cash flows, the District considers the cash and investment balance to be cash and cash equivalents.

#### D. Restricted Cash and Investments

Restricted cash and investments are cash and investments that are segregated and can only be used for specific purposes. The District's restricted cash and investments consist of funds held for others, including refundable or prepaid customer deposits. The District also restricts cash and investments for capital commitments in the amount of developer facility fees collected during the year to ensure that fees are set aside to provide for the expansion of the domestic water system. Please refer to *Note 2 Cash and Investments* for additional details.

## Beaumont-Cherry Valley Water District

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013

### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (*Continued*)

#### E. Inventories and prepaid items

Inventories are stated at cost using the average-cost method, and consist of materials used in construction and maintenance of the water system.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. The costs of the prepaid items are recorded as expenses when consumed rather than when purchased.

#### F. Capital Assets

Capital assets purchased or constructed are carried at historical cost. Constructed costs include labor, materials and construction period interest expense (net of interest income, where applicable). Capitalization threshold is \$5,000. Contributed assets are stated at estimated fair market value at the time received by the District. Land and construction in progress are not depreciated. Depreciation on the other assets is calculated on the straight-line method over the following estimated useful lives of the assets:

Pumphouse Structures	25 to 40 years
Well Casings & Development	10 to 40 years
Pumping Equipment	10 to 50 years
Chlorinators	15 to 30 years
Reservoirs & Tanks	15 to 50 years
Telemetry Equipment	10 to 20 years
Transmission & Distribution Mains	40 to 75 years
Meters & Meter Services	10 to 15 years
Fire Hydrants	30 to 50 years
Structures & Improvements	10 to 75 years
Office Furniture & Equipment	5 to 20 years
Automobile Equipment:	
Vehicles	5 to 15 years
Heavy Equipment	7 to 15 years
Light Equipment	5 to 7 years
General Equipment	5 to 15 years

Please refer to *Note 5 Capital Assets* for additional details.

#### G. Unearned Revenues

Unearned revenues arise when resources are received by the District before revenues are earned, as when developers pay in advance for services to be provided by the District at a later date. When the District has provided the services, the amounts will be recognized as revenue. Please refer to *Note 8 Unearned Revenues* for additional details.

## Beaumont-Cherry Valley Water District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2013

### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (*Continued*)

#### H. Compensated Absences

##### Vacation

The District's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment upon separation from the District. The liability for such leave is reported as an expense when incurred.

##### Sick Leave

Employees who are part of the District's Employee Association not using any sick leave for twelve consecutive months can convert their twelve accrued 8-hour sick days to cash at the rate of two accrued days for 8 hours paid at their regular hourly rate. Upon retirement or death, all employees or their beneficiaries are entitled to receive a pay-out of 50% of all accumulated sick leave. Accumulated sick leave dissolves when employees separate from the District in any other manner.

Please refer to *Note 9 Compensated Absences* for additional details.

#### I. Use of Estimates

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

#### J. Uncollectible Accounts

The District provides an allowance for doubtful accounts for all accounts deemed uncollectible. Please refer to *Note 3 Accounts Receivable* and *Note 4 Notes Receivable* for additional details.

#### K. Credit/Market Risk

The District provides water services to local residential, commercial, industrial, construction and irrigation customers. As part of normal operating practices, credit is granted to customers on an unsecured basis.

#### L. Use of Restricted Resources

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

## Beaumont-Cherry Valley Water District

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013

### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (*Continued*)

#### M. New Accounting Pronouncements

##### *Effective This Fiscal Year*

**GASB Statement No. 61** – In November 2010, GASB issued Statement No. 61, *The Financial Reporting Entity: Omnibus*. The objective of this Statement is to improve financial reporting for governmental financial reporting entities. This Statement modifies certain requirements for inclusion of component units in the financial reporting entity and amends the criteria for reporting component units as if they were a part of the primary government in certain circumstances. The District implemented this standard as of January 1, 2013.

**GASB Statement No. 65** – In March 2012, GASB issued Statement 65 *Items Previously Reported as Assets and Liabilities*. This Statement provides guidance on proper classification of certain items previously reported as assets and liabilities as deferred outflows or inflows of resources. This Statement also provides guidance on recognition of certain items that were previously reported as assets and liabilities as outflows or inflows of resources. This Statement was implemented January 1, 2013.

**GASB Statement No. 66** – In March 2012, GASB issued Statement 66 *Technical Corrections—2012—an Amendment of GASB Statements No. 10 and No. 62*. The objective of this Statement is to resolve conflicting guidance that resulted from the issuance of two pronouncements, Statements No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, and No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. This Statement was implemented January 1, 2013.

##### *Effective in Future Fiscal Years*

**GASB Statement No. 67** – In June 2012, GASB issued Statement 67, *Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement No. 25*. This Statement establishes accounting and financial reporting requirements related to pensions for governments whose employees are provided with pensions through pension plans that are covered by the scope of this Statement, as well as for nonemployer governments that have a legal obligation to contribute to those plans. This Statement also addresses accounting and financial reporting for the activities of pension plans that are administered through trusts. This Statement is effective for periods beginning after June 15, 2013. The District has not determined the effect on the financial statements.

**GASB Statement No. 68** – In June 2012, GASB issued Statement 68, *Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement No. 27*. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency. The Statement is effective for periods beginning after June 15, 2014. The District has not determined the effect on the financial statements.

## Beaumont-Cherry Valley Water District

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013

### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (*Continued*)

#### M. New Accounting Pronouncements, (*Continued*)

**GASB Statement No. 69** – In January 2013, GASB issued Statement 69, *Government Combinations and Disposals of Government Operations*. This Statement establishes accounting and financial reporting standards related to government combinations and disposals of government operations. This Statement is effective for periods beginning after December 15, 2013. The District has not determined the effect on the financial statements.

**GASB Statement No. 70** – In April 2013, GASB issued Statement 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*. This Statement improves accounting and financial reporting by state and local governments that extend and receive nonexchange financial guarantees. This Statement is effective for periods beginning after June 15, 2013. The District has not determined the effect on the financial statements.

**GASB Statement No. 71** – In November 2013, GASB issued Statement 71 *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*. The objective of this Statement is to address an issue regarding application of the transition provisions of Statement No. 68, *Accounting and Financial Reporting for Pensions*. The provisions of this Statement should be applied simultaneously with the provisions of Statement No. 68. The District has not determined the effect on the financial statements.

### NOTE 2 – CASH AND INVESTMENTS

Cash and investments are classified in the accompanying financial statements as follows:

Cash and investments	\$ 6,730,915
Restricted cash and investments - funds held for others	1,931,980
Restricted cash and investments - capital commitments	<u>1,025,791</u>
Total Cash and Investments	<u>\$ 9,688,686</u>

Cash and investments consist of the following:

Cash on hand (petty cash and change drawers)	\$ 1,400
Demand deposits (cash in bank)	5,143,914
Investments	<u>4,543,372</u>
Total Cash and Investments	<u>\$ 9,688,686</u>

# Beaumont-Cherry Valley Water District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2013

## NOTE 2 – CASH AND INVESTMENTS, (Continued)

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

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

Authorized Investment Type	Maturity Limit	Percent Limit Per Type	Percent Limit Per Issuer
U.S. Treasuries	5 years	100%	None
Federal Agencies:			
GNMA	5 years	100%	50%
Farm Credit	5 years	100%	30%
FHLB	5 years	100%	30%
FHLMC	5 years	100%	30%
FNMA	5 years	100%	30%
FDIC – Guaranteed	5 years	100%	30%
TVA	5 years	100%	30%
Other Agencies:			
State of California, LAIF	Not applicable	Allowable Maximum	None
California State and Local Agencies Obligations	5 years	Allowable Maximum 20%	5%
Bankers' Acceptances	180 days	40%	5%
Commercial Paper	270 days	25%	5%
Negotiable Certificates of Deposits	5 years	30%	5%
Corporate Medium Term Notes	5 years	30%	5%
Time Certificates of Deposit	5 years	40%	5%
Government Money Market			5%
Mutual Funds	5 years	20%	
Repurchase Agreements	1 year	10%	5%
Collateralized Mortgage Obligations and Mortgage-Backed Securities and Asset-Backed Securities	5 years	20% combined	5%

## Beaumont-Cherry Valley Water District

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013

### NOTE 2 – CASH AND INVESTMENTS, (Continued)

#### Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

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

Investment Type	Fair Value	Maturity
		12 Months or Less
LAIF	\$ 4,543,372	\$ 4,543,372

#### Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District only has investment in LAIF and LAIF is unrated.

#### Concentration of Credit Risk

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code.

#### Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits.

As of December 31, 2013, all of the District's deposits are fully insured in accordance with FDIC guidelines.



## Beaumont-Cherry Valley Water District

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013

### NOTE 2 – CASH AND INVESTMENTS, (Continued)

#### Investment in State Investment Pool

The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The fair value of the District's investment in this pool is reported in the accompanying financial statements, at amounts based upon the District's pro-rata share of the fair value provided by LAIF, for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

LAIF is a governmental investment pool managed and directed by the California State Treasurer and is not registered with the Securities and Exchange Commission. An oversight committee comprised of California State officials and various participants provide oversight to the management of the fund. The daily operations and responsibilities of LAIF fall under the auspices of the State Treasurer's office. The District is a voluntary participant in the investment pool.

### NOTE 3 – ACCOUNTS RECEIVABLE

Amounts are aggregated into a single accounts receivable (net of allowance for uncollectibles) amount on the financial statements. Below is the detail of the receivables, including applicable allowances for uncollectible amounts:

	Water Sales and Services	Other	Developer	Totals
Receivables	\$ 1,845,718	\$ 26,309	\$ 343,213	\$ 2,215,240
Less: Allowance for Uncollectible Accounts	(63,479)	(8,960)	(262,927)	(335,366)
Net Receivables	<u>\$ 1,782,239</u>	<u>\$ 17,349</u>	<u>\$ 80,286</u>	<u>\$ 1,879,874</u>

Water sales and services are reported net of uncollectible amounts based on actual collections as of the preparation date of the statements. Other Receivables, those billings outside of the normal water sales and services billings, include items such as damages to District property and rental of District property. Amounts not expected to be collected within the next year have been included in the allowance for uncollectible amounts. Developer Receivables are those receivables due from developers for development activity that has exceeded deposits collected to-date. The amount included in the allowance for uncollectible accounts is an estimate based on other refundable accounts held for the developer that the District feels they can use to negotiate settlement on balances due to the District.



## Beaumont-Cherry Valley Water District

### Notes to the Basic Financial Statements

For the Year Ended December 31, 2013

#### NOTE 4 – NOTES RECEIVABLE

Amounts are aggregated into a single notes receivable (net of allowance for uncollectibles) amount on the financial statements. Below is the detail of the receivables, including applicable allowances for uncollectible amounts:

	<u>Bonita Vista</u>	<u>Fairway Canyon</u>	<u>Totals</u>
Receivables			
Current	\$ 15,809	\$ 243,687	\$ 259,496
Non-current	<u>161,363</u>	<u>304,618</u>	<u>465,981</u>
Total Receivables	<u>177,172</u>	<u>548,305</u>	<u>725,477</u>
Less: Allowance for Uncollectible Amounts			
Current	(1,516)	-	(1,516)
Non-current	<u>(7,598)</u>	<u>-</u>	<u>(7,598)</u>
Total Allowance for Uncollectible Amounts	<u>(9,114)</u>	<u>-</u>	<u>(9,114)</u>
Net Receivables			
Current	14,293	243,687	257,980
Non-current	<u>153,765</u>	<u>304,618</u>	<u>458,383</u>
Total Net Receivables	<u>\$ 168,058</u>	<u>\$ 548,305</u>	<u>\$ 716,363</u>

In 2003, the Bonita Vista Mutual Water Company started the annexation process to join the District. The annexation agreement called for the District to install a new water delivery system. The property owners/shareholders in the Bonita Vista Mutual Water Company were responsible for 1/100<sup>th</sup> of the costs of construction of the new system, at \$5,500 per meter. The notes are payable over 20 years at a variable interest rate calculated annually at 1.5% above the LAIF interest rate. The notes are due to mature as of February 15, 2028.

The District has entered into various agreements with the developers of the Fairway Canyon Community Association for payment of water main extension and facilities construction fees. The notes are payable over 10 years at an annual interest rate of 10%.

# Beaumont-Cherry Valley Water District

## Notes to the Basic Financial Statements For the Year Ended December 31, 2013

### NOTE 5 - CAPITAL ASSETS

The following table summarizes capital asset activity during the year:

	Balance December 31, 2012	Prior Period Adjustments	Adjusted Balance December 31, 2012	Increases	Decreases	Transfers	Balance December 31, 2013
Capital assets not being depreciated:							
Land	\$ 7,721,730		7,721,730	\$ -	\$ -		\$ 7,721,730
Construction in progress	537,474	7,400	544,874	1,826,297		(779,211)	1,591,960
Total capital assets not being depreciated	8,259,204	7,400	8,266,604	1,826,297	-	(779,211)	9,313,690
Capital assets being depreciated:							
Transmission and distribution system	58,887,344	17,696,735	76,584,079	-	(29,396)	457,053	77,011,736
Structures and improvements	16,393,296		16,393,296	-	-		16,393,296
Reservoirs and tanks	19,986,690	2,288,269	22,274,959	-	-		22,274,959
Pumping and telemetry equipment	12,642,605		12,642,605	-	-		12,642,605
Vehicles and equipment	1,819,580	(459)	1,819,121	79,904	(153,009)	322,158	2,068,174
Total capital assets being depreciated	109,729,515	19,984,545	129,714,060	79,904	(182,405)	779,211	130,390,770
Less accumulated depreciation for:							
Transmission and distribution system	(8,114,534)	(2,331,145)	(10,445,679)	(1,296,891)	18,577		(11,723,993)
Structures and improvements	(1,877,104)		(1,877,104)	(372,517)	-		(2,249,621)
Reservoirs and tanks	(3,140,465)	(423,330)	(3,563,795)	(443,998)	-		(4,007,793)
Pumping and telemetry equipment	(2,345,481)		(2,345,481)	(241,922)	-		(2,587,403)
Vehicles and equipment	(1,160,485)	459	(1,160,026)	(173,363)	122,407		(1,210,982)
Total accumulated depreciation	(16,638,069)	(2,754,016)	(19,392,085)	(2,528,691)	140,984	-	(21,779,792)
Total capital assets being depreciated, net	93,091,446	17,230,529	110,321,975	(2,448,787)	(41,421)	779,211	108,610,978
Capital assets, net of depreciation	\$ 101,350,650	\$ 17,237,929	\$ 118,588,579	\$ (622,490)	\$ (41,421)	\$ -	\$ 117,924,668

## Beaumont-Cherry Valley Water District

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013

### NOTE 6 – ACCOUNTS PAYABLE AND OTHER ACCRUED LIABILITIES

Accounts payable and other accrued liabilities were as follows:

Accounts Payable	\$	406,944
Salaries and Employee Benefits		153,484
Other		<u>5,351</u>
	\$	<u>565,779</u>

### NOTE 7 – CUSTOMER ACCOUNT CREDIT BALANCES

Credit balances on customer utility accounts in 2013 to be used against future billings or refunded upon request. As of December 31, 2013, the balance was \$215,118.

### NOTE 8 – UNEARNED REVENUES

Developers make payments in advance of the District providing services, including things such as meter installations and development inspections. As the District provides these services, revenues are recognized and the unearned revenues balance is reduced. As of December 31, 2013, the balance was \$1,420,203.

### NOTE 9 – COMPENSATED ABSENCES

Compensated absences comprise unpaid vacation, sick, holiday and administrative leave which is accrued as earned. The liability for compensated absences is determined annually. The activity for the year was as follows:

Balance December 31, 2012	Increases	Decreases	Balance December 31, 2013	Current Portion	Non-current Portion
<u>\$ 244,331</u>	<u>\$ 264,804</u>	<u>\$ (143,503)</u>	<u>\$ 365,632</u>	<u>\$ 161,443</u>	<u>\$ 204,189</u>

### NOTE 10 – NOTES PAYABLE

On March 26, 2010, the Board of Directors approved a \$5.0 million loan payable at a 3.380% interest rate from Banc of America Leasing to finance the District's share of certain design and construction costs related to the expansion of the Recycled Water Facilities project. The District paid this loan in full during 2013.

Changes in Notes Payable for the year were as follows:

Balance December 31, 2012	Decreases	Balance December 31, 2013
<u>\$ 2,600,000</u>	<u>\$ (2,600,000)</u>	<u>\$ -</u>

## Beaumont-Cherry Valley Water District

### Notes to the Basic Financial Statements

For the Year Ended December 31, 2013

#### NOTE 11 – PLEDGED REVENUES

The District has pledged future revenues, along with existing unencumbered cash and cash equivalents, equal to 115% of the aggregate principal and interest to repay the Banc of America Notes Payable issued in March 2010 as disclosed in Note 10. Net revenues are defined in the loan agreement as all gross income and revenue received less maintenance and operation expenses, excluding debt service payments and depreciation. Principal and interest paid during the current year and net revenues were \$2,649,968 and \$4,348,593, respectively.

#### NOTE 12 - PENSION RELATED DEBT

As of June 30, 2003, CalPERS implemented risk-pooling for the District's agent multiple-employer public employee defined benefit pension plan. As a result, the District's defined benefit pension plan with CalPERS converted from an agent multiple-employer plan to a cost sharing multiple-employer plan. This change in the type of plan created the CalPERS Side Fund, which CalPERS financed at a 7.75% interest rate. CalPERS actuarially calculated the amount needed to bring the District into the cost sharing multiple-employer plan on an equal basis with other governmental agencies that all had less than 100 active and retired employees combined.

A portion of the District's annual required contributions to CalPERS are actuarially determined and shared by all governmental agencies within the cost sharing risk pool. In addition, the District is required to make annual payments to pay down the CalPERS Side Fund. The responsibility for paying down the District's CalPERS Side Fund is specific to the District and is not shared by all governmental agencies within the cost sharing risk pool. Therefore, the Side Fund falls under the definition of pension related debt, as described in GASB Statement No. 27 and is recorded as a liability on the District's financial statements.

The debt service requirements are as follows:

Year Ending December 31	Principal
2014	\$ 133,341
2015	150,055
2016	168,225
2017	187,966
2018	209,400
2019-2020	357,240
	<u>\$ 1,206,227</u>

## Beaumont-Cherry Valley Water District

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013

### NOTE 12 - PENSION RELATED DEBT, (*Continued*)

Changes in Pension Related Debt during the year were as follows:

Balance December 31, 2012	Decreases	Balance December 31, 2013	Current Portion	Non-current Portion
<u>\$ 1,324,300</u>	<u>\$ (118,073)</u>	<u>\$ 1,206,227</u>	<u>\$ 133,341</u>	<u>\$ 1,072,886</u>

### NOTE 13 – OTHER POST-EMPLOYMENT BENEFITS OBLIGATIONS

#### *Plan Description*

The District pays a portion of the cost of health insurance (including prescription drug benefits) as post-employment medical benefits to retired employees who satisfy the eligibility rules as required by CalPERS Health Program enrollment. Spouses and surviving spouses are also eligible to receive benefits. Retirees may enroll in any medical plan available through the District's CalPERS Health Program, a cost-sharing multiple-employer medical coverage plan. The contribution requirements of eligible retired employees and the District are established and may be amended by the Board of Directors.

#### *Funding Policy*

The District is required to contribute the Annual Required Contribution (ARC) of the Employer, an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The District has elected to calculate the ARC and related information using the alternative measurement method. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The District will pay a fixed contribution towards the cost of the post-employment benefit plan for those employees who meet the required service years for retirement from the District. The District funds the plan on a pay-as-you-go basis and records a liability for the difference between pay-as-you-go and the actuarially determined ARC cost.

## Beaumont-Cherry Valley Water District

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013

### NOTE 13 – OTHER POST-EMPLOYMENT BENEFITS OBLIGATIONS, (*Continued*)

#### ***Annual Cost***

The District's ARC for the year was \$1,170,015. The District's annual OPEB cost amounted to \$1,135,132. The District paid \$8,011 for current retiree OPEB premiums for the year, which was age adjusted to a contribution amount of \$18,456.

Annual Required Contribution	\$ 1,170,015
Interest on Net OPEB Obligation	11,146
Adjustment to Annual Required Contribution	<u>(46,029)</u>
Annual OPEB Expense	1,135,132
Age Adjusted Contributions Made	<u>(18,456)</u>
Change in Net OPEB Obligation	1,116,676
Net OPEB Obligation - Beginning of Year	<u>2,251,722</u>
Net OPEB Obligation - End of Year	<u><u>\$ 3,368,398</u></u>

The District's annual OPEB cost, the percentage of the annual OPEB cost contributed to the Plan, and the net OPEB obligation for year and the two preceding years were as follows:

Fiscal Year Ending	Annual OPEB Cost	Annual Contributions	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
12/31/2011	\$ 1,130,449	\$ 14,416	1.28%	\$ 1,116,033
12/31/2012	\$ 1,152,726	\$ 17,037	1.50%	\$ 2,251,722
12/31/2013	\$ 1,135,132	\$ 18,456	1.60%	\$ 3,368,398

#### ***Funded Status and Funding Progress of the Plan***

The most recent valuation dated December 31, 2011 includes an Actuarial Accrued Liability and Unfunded Actuarial Accrued Liability of \$5,908,180. The covered payroll (annual payroll of active employees covered by the plan) for the year was estimated at \$1,892,911. The ratio of the unfunded actuarial accrued liability to annual covered payroll is 312.12%. The plan does not have any assets since the plan is funded pay-as-you-go.

## Beaumont-Cherry Valley Water District

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013

### NOTE 13 – OTHER POST-EMPLOYMENT BENEFITS OBLIGATIONS, (*Continued*)

#### ***Actuarial Methods and Assumptions***

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Calculations are based on the types of benefits provided under the terms of the substantive plan at the time of each valuation and the pattern of sharing of costs between the employer and plan members to that point. Consistent with the long-term perspective of actuarial calculations, actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities for benefits.

BCVWD's actuarial review and analysis of the post-employment benefits liability and funding status is performed every three years or annually if there are significant changes in the plan based upon the alternative measurement method. The next scheduled actuarial review and analysis of the post-employment benefits liability and funding status will be performed in calendar year 2015 based on the year ending December 31, 2014.

The following is a summary of the actuarial assumptions and methods utilized by the District based upon available information at the time:

Valuation date	December 31, 2011
Actuarial cost method	Entry age normal cost method
Amortization method	Level percent of payroll amortization
Remaining amortization period	30 Years as of the valuation date
Asset Valuation method	30 Years smoothed market
Actuarial assumptions:	
Discount rate	0.50%
Projected salary increase	3.50%
Healthcare cost trend rate	4.70 to 8.00%
Inflation – discount rate	3.00%

## Beaumont-Cherry Valley Water District

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013

### NOTE 14 – NET POSITION

Net Position:

Net investment in capital assets	\$117,924,668
Unrestricted	<u>5,499,646</u>
Total Net Position	<u><u>\$123,424,314</u></u>

Net investment in capital assets is the value of the District's assets, less accumulated depreciation, and net of any capital related debt.

Unrestricted net position includes non-spendable assets and spending designations set by the Board of Directors:

Unrestricted Net Position	<u><u>\$ 5,499,646</u></u>
Non-spendable assets:	
Inventories	530,166
Prepaid items	94,847
Non-current portion of notes receivable	<u>458,383</u>
Total Non-spendable assets	<u>1,083,396</u>
Board of Directors' designations:	
Capital replacement reserve	1,000,000
Capital commitments	1,025,791
Operating reserve	<u>2,390,459</u>
Total Designations	<u>4,416,250</u>
Total Unrestricted Net Position	<u><u>\$ 5,499,646</u></u>



## Beaumont-Cherry Valley Water District

### Notes to the Basic Financial Statements

For the Year Ended December 31, 2013

#### NOTE 15 – PRIOR PERIOD ADJUSTMENTS

During the year, the District discovered that certain capital assets had not been previously recorded. To correct this error, the District recorded the assets and consequently increased its net investment in capital assets by \$17,237,929. The District also found that unearned revenues in the amount of \$37,576 were previously understated. Developer deposit accounts which had negative balances (amounts owed to the District) were found to be paid or negotiated to be paid for less than was recorded in the District's records. To correct this error, an adjustment was made to increase the amount of unearned revenues and reduce the beginning net position of the District. Further, the District had \$37,210 of 2012 election expenses billed after the close of the financial statements. An adjustment was made to reduce the beginning net position of the District to reflect these expenses for the prior year. Also, due to a change in accounting policy as required by the implementation of GASB Statement No. 65, deferred costs of issuance for the note payable in the amount of \$41,225 has been recognized in the beginning net position of the District. A summary of these changes are as follows:

Beginning net position, as previously reported	\$ 104,619,219
Correction of capital assets	17,237,929
Correction of revenue	(37,576)
Correction of expenses	(37,210)
GASB 65 implementation - deferred costs of issuance	<u>(41,225)</u>
Beginning net position, as restated	<u>\$ 121,741,137</u>

#### NOTE 16 – DEFINED BENEFIT PENSION PLAN

##### Plan Description

The District's defined benefit pension plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The Plan is part of the Public Agency portion of the California Public Employees Retirement System (CalPERS), a cost-sharing multiple-employer plan administered by CalPERS, which acts as a common investment and administrative agent for participating public employers within the State of California. State statutes, within the Public Employees' Retirement Law, establish benefit provisions and other requirements. The Board of Directors selects optional benefit provisions from the benefit menu by contract with CalPERS and adopts those benefits through a Board Resolution. Benefit provisions selected may be amended or modified by the District's Board of Directors. CalPERS issues a separate comprehensive annual financial report. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office – 400 P Street, Sacramento, California, 95814.

## Beaumont-Cherry Valley Water District

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013

### NOTE 16 – DEFINED BENEFIT PENSION PLAN, (*Continued*)

#### Funding Policy

An employee contribution of 8 percent of annual covered salary is required for each active plan member. For employees hired prior to January 1, 2001, the District pays the contribution required of the employees on their behalf. For employees hired between January 1, 2001 and June 30, 2011, the District pays 1% of the contribution required of the employees on their behalf. Employees hired after July 1, 2011 do not receive a contribution amount from the District. During the year, the District contributed \$28,834 on behalf of its employees.

Additionally, the District is required to contribute the actuarially determined remaining amounts necessary to fund the benefits for its members. The actuarial methods and assumptions used are those adopted by the CalPERS Board of Administration. The required employer contribution rates for FY 2012-2013 and FY 2013-2014 were 29.610 and 31.318 percent, respectively, of annual covered payroll. The contribution requirements of the plan members are established by State statute and the employer contribution rate is established on an actuarially determined basis and may be amended by CalPERS.

#### Annual Pension Cost

During the year, the District's annual pension cost of \$547,775 was equal to the District's required contributions.

#### Three Year Trend Information for the Plan

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/2011	\$ 391,706	100%	\$ -
12/31/2012	\$ 481,401	100%	\$ -
12/31/2013	\$ 547,775	100%	\$ -

The funded status of the pooled plan may be obtained from CalPERS.

### NOTE 17 – COMMITMENTS

In 2004, the Beaumont Basin Watermaster (Watermaster) was created to manage the groundwater excavations, replenishment thereof, and storage of supplemental water within the Beaumont Basin. The Watermaster consists of representatives from the Beaumont-Cherry Valley Water District, the City of Banning, the City of Beaumont, the South Mesa Water Company, and the Yucaipa Valley Water District. The District is a member agency of the Watermaster and contributes a varied annual amount to the Watermaster to fund its operations. The District contributed \$119,701 during the year.

## Beaumont-Cherry Valley Water District

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013

### NOTE 18 – CONTINGENCIES

In the ordinary course of operations, the District is subject to claims and litigation from outside parties. After consultation with legal counsel, the District believes the ultimate outcome of such matters, if any, will not have a material adverse effect on the financial position of the District.

### NOTE 19 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District is a member of the Association of California Water Agencies/Joint Powers Insurance Authority (ACWA/JPIA), an intergovernmental risk sharing joint powers authority created to provide self-insurance programs for California water agencies. The purpose of the ACWA/JPIA is to arrange and administer programs of self-insured losses and to purchase excess insurance coverage. At December 31, 2013, the District participated in the liability, property, and workers' compensation programs of the ACWA/JPIA as follows:

- General and auto liability, public officials and employees' errors and omissions: Total risk financing limits of \$2,000,000, combined single limit at \$2,000,000 per occurrence. The District purchased additional excess coverage layers: \$60 million for general, auto and public officials liability, which increases the limits on the insurance coverage noted above.

In addition to the above, the District also has the following insurance coverage:

- Employee dishonesty coverage up to \$100,000 per loss includes public employee dishonesty, forgery or alteration and theft, disappearance and destruction coverages.
- Property loss is paid at the replacement cost for property on file, if replaced within two years after the loss, otherwise paid on an actual cash value basis, to a combined total of \$100 million per occurrence, subject to a \$2,500 deductible per occurrence. Mobile equipment and vehicles have a \$1,000 deductible per occurrence.
- Boiler and machinery coverage for the replacement cost up to \$100 million per occurrence, subject to various deductibles depending on the type of equipment.
- Workers' compensation insurance up to California statutory limits for all work related injuries/illnesses covered by California law.

Settled claims have not exceeded any of the coverage amounts in any of the last three fiscal years and there were no reductions in the District's insurance coverage during the years ending December 31, 2013, 2012 and 2011. Liabilities are recorded when it is probable that a loss has been incurred and the amount of the loss can be reasonably estimated net of the respective insurance coverage.



# Required Supplementary Information

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**Beaumont-Cherry Valley Water District**  
Schedule of Funding Status – Other Post-Employment Benefits Obligations  
For the Year Ended December 31, 2013

***Funded Status and Funding Progress of the Plan***

Actuarial Valuation Date	Actuarial Value of Plan Assets (a)	Actuarial Accrued Liability (b)	Unfunded Actuarial Accrued Liability (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/2011	\$ -	\$ 5,908,180	\$ 5,908,180	0.00%	\$ 1,892,911	312.12%

Funding progress is presented for the year(s) that an actuarial study has been prepared since the effective date of GASB Statement 45. The District implemented GASB 45 during fiscal year 2011. Additional data will be provided as future valuations are performed.

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# Report on Internal Controls and Compliance



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

To the Board of Directors  
Beaumont-Cherry Valley Water District  
Beaumont, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Beaumont-Cherry Valley Water District (District) as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated June 18, 2014. Our report included an emphasis of matter regarding the District's adoption of Governmental Accounting Standards Board (GASB) Statement No. 65, *Items Previously Reported as Assets and Liabilities*, as of January 1, 2013.

**Internal Control Over Financial Reporting**

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

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

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

## Compliance and Other Matters

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

## Purpose of this Report

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



Riverside, California  
June 18, 2014