



**BEAUMONT-CHERRY VALLEY WATER DISTRICT AGENDA
MEETING OF THE FINANCE & AUDIT COMMITTEE
Thursday, July 2nd, 2015 at 3:00 p.m.
560 Magnolia Avenue, Beaumont, CA 92223**

CALL TO ORDER

PUBLIC INPUT

PUBLIC COMMENT: At this time, any person may address the Finance and Audit Committee 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 Request to Address the Committee form and provide the completed form to the Committee President prior to the committee meeting. Please limit your comments to three minutes. Sharing or passing time to another speaker is not permitted.

ACTION ITEMS

1. Adjustments to the Agenda
2. Review and Acceptance of the June 4th, 2015 Minutes of the Finance and Audit Committee** (pages 3-4)
3. Receive and File the Check Register for the Month of May 2015** (pages 5-22)
4. Financial Reports/Recommendations
 - a. Review of the May 2015 Budget Variance Report ** (pages 23-27)
 - b. Review of the May 31st, 2015 Cash/Investment Balance Report** (page 28)
 - c. Review of Check Register for the Month of June 2015** (pages 29-45)
 - d. Review of June 2015 Invoices Pending Approval** (pages 46-53)
 - e. Oral Presentation: Annual Financial Report for 2014-DRAFT** (pages 54-108)
5. Action List for Future Meetings

ANNOUNCEMENTS

- Regular Board meeting, July 8th, 2015 at 7:00 p.m.
- Special Board meeting, July 15th, 2015 at 6:30 p.m.
- Watermaster meeting, August 5th, 2015 at 10:00 a.m.
- Finance & Audit Committee meeting, August 6th, 2015 at 3:00 p.m.
- Regular Board Meeting, August 12th, 2015 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 Finance and Audit Committee in connection with a matter subject to discussion or consideration at a meeting of the Finance and Audit Committee 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 Committee less than 72 hours prior to the meeting, they will be available from the District Office at the same time as they are distributed to Committee Members, except that if such writings are distributed one hour prior to, or during the meeting, they can be made available from the District Office 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 Finance and Audit Committee 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 Finance and Audit Committee 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 District Office, at least 48 hours in advance of the meeting to ensure availability of the requested service or accommodation. The District Office may be contacted by telephone at (951) 845-9581, email at info@bcvwd.org or in writing at the Beaumont-Cherry Valley Water District, 560 Magnolia Avenue, Beaumont, California 92223.



**BEAUMONT-CHERRY VALLEY WATER DISTRICT AGENDA
MINUTES OF THE FINANCE & AUDIT COMMITTEE
Thursday, June 4th, 2015 at 3:00 p.m.
560 Magnolia Avenue, Beaumont, CA 92223**

CALL TO ORDER

Director Ross called the meeting to order at 3:02 p.m., 560 Magnolia Avenue, Beaumont, California.

Present at this meeting were Directors Ross and Hoffman, General Manager: Eric Fraser and Director of Finance: Yolanda Rodriguez.

Public that registered their attendance included: Bill Dickson, John Jeter, John Halliwill and Patsy Reeley.

PUBLIC INPUT

Mr. John Halliwill requested to see a copy of the Brookside Ave Bridge Settlement and Mutual Release Agreement between the City of Beaumont and Beaumont-Cherry Valley Water District. General Manager Fraser informed Mr. Halliwill that documents were available upon submission of a public records request to the District.

ACTION ITEMS

1. Adjustments to the Agenda

The Committee adopted the agenda as presented.

2. Review and Acceptance of the May 7th, 2015 Minutes of the Finance and Audit Committee** (pages 3-4)

The Committee accepted the minutes of May 7th, 2015 as presented.

3. Receive and File the Check Register for the Month of April 2015** (pages 5-20)

The Committee received and filed the April 2015 Check Register as presented.

4. Financial Reports/Recommendations

- a. Review of the April 2015 Budget Variance Report ** (pages 21-25)
- b. Review of the April 30th, 2015 Cash/Investment Balance Report** (page 26)
- c. Review of Check Register for the Month of May 2015** (pages 27-44)
- d. Review of May 2015 Invoices Pending Approval** (pages 45-48)

After review and discussion, the Committee recommended presenting the Financial Reports to the Board for approval.

5. Action List for Future Meetings

No action items were discussed.

ANNOUNCEMENTS

- Regular Board meeting, June 10th, 2015 at 7:00 p.m.
- Finance & Audit Committee meeting, July 2nd, 2015 at 3:00 p.m.
- Regular Board Meeting, July 8th, 2015 at 7:00 p.m.

The announcements above were made by Director Ross.

ADJOURNMENT

Director Ross adjourned the meeting at 3:30 p.m.

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: yrodriguez
Printed: 5/27/2015 3:52 PM

Beaumont-Cherry Valley Water District

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



Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
ACH	10288	CalPERS Health Fiscal Services Division	05/01/2015	
	1721	Active Employees Health Insurance May 2015		41,851.68
	1721	Retired Employees Health Insurance May 2015		758.40
	1721	Admin Fee for Health Insurance May 2015		146.28
Total for this ACH Check for Vendor 10288:				42,756.36
3588	10223	Richards, Watson & Gershon	05/01/2015	
	200671	Legal Service Case# 12788-0001 Approved 04/02/2015		2,715.00
	200672	Legal Service Case# 12788-0004 Approved 04/02/2015		3,100.62
	200673	Legal Service Case# 12788-0005 Approved 04/02/2015		2,073.46
Total for Check Number 3588:				7,889.08
Total for 5/1/2015:				50,645.44
3589	UB*01238	Annette & Lance Adams	05/02/2015	
		Refund Check		35.00
Total for Check Number 3589:				35.00
3590	UB*01213	La Rhonda Baker	05/02/2015	
		Refund Check		27.27
		Refund Check		47.23
		Refund Check		22.63
		Refund Check		16.24
Total for Check Number 3590:				113.37
3591	UB*01220	Banning Realty	05/02/2015	
		Refund Check		70.99
Total for Check Number 3591:				70.99
3592	UB*01003	Mark Beauchamp	05/02/2015	
		Refund Check		20.58
		Refund Check		6.92
		Refund Check		2.38
		Refund Check		3.32
Total for Check Number 3592:				33.20
3593	UB*01224	Mikki Bloomer	05/02/2015	
		Refund Check		23.37
Total for Check Number 3593:				23.37
3594	UB*01230	Kc Calder	05/02/2015	
		Refund Check		144.65
Total for Check Number 3594:				144.65

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
3595	UB*01228	Lana Call Refund Check	05/02/2015	22.39
Total for Check Number 3595:				22.39
3596	UB*01215	Teodoros & Josefina Castillo-Dizon Jr Refund Check	05/02/2015	4.68
Total for Check Number 3596:				4.68
3597	UB*01248	Cattrac Construction Inc Refund Check	05/02/2015	432.95
Total for Check Number 3597:				432.95
3598	UB*01250	Lakeyia Coleman Refund Check	05/02/2015	250.00
Total for Check Number 3598:				250.00
3599	UB*01237	Don Clark Refund Check	05/02/2015	20.00
Total for Check Number 3599:				20.00
3600	UB*01229	Desiree Flores Refund Check	05/02/2015	52.37
Total for Check Number 3600:				52.37
3601	UB*01043	Rocco Gianni Refund Check	05/02/2015	95.14
Total for Check Number 3601:				95.14
3602	UB*01249	Salvador Gonzalez Refund Check Refund Check Refund Check Refund Check	05/02/2015	117.53 72.67 34.82 24.98
Total for Check Number 3602:				250.00
3603	UB*01223	Grason Financial Corp. Refund Check	05/02/2015	40.93
Total for Check Number 3603:				40.93
3604	UB*01217	Laurie Gutzeit Refund Check Refund Check Refund Check Refund Check	05/02/2015	151.78 65.12 31.20 22.39
Total for Check Number 3604:				270.49
3605	UB*01245	Inc Hci Refund Check	05/02/2015	251.85
Total for Check Number 3605:				251.85

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
3606	UB*01246	Hd Construction Refund Check	05/02/2015	2,281.30
Total for Check Number 3606:				2,281.30
3607	UB*01211	Carla Hernandez Refund Check Refund Check Refund Check Refund Check	05/02/2015	34.46 72.21 34.60 24.82
Total for Check Number 3607:				166.09
3608	UB*01231	Marcia Hinds Refund Check	05/02/2015	137.94
Total for Check Number 3608:				137.94
3609	UB*01235	Edgar Holt Refund Check	05/02/2015	81.00
Total for Check Number 3609:				81.00
3610	UB*01242	Randy Hrdlicka Refund Check	05/02/2015	70.00
Total for Check Number 3610:				70.00
3612	UB*01234	Katharine Illy Refund Check	05/02/2015	335.53
Total for Check Number 3612:				335.53
3613	UB*01243	Youn Do Kim Refund Check	05/02/2015	33.79
Total for Check Number 3613:				33.79
3614	UB*01236	Gail Marcotte Refund Check	05/02/2015	51.26
Total for Check Number 3614:				51.26
3615	UB*01232	Anthony Martinez Refund Check	05/02/2015	95.38
Total for Check Number 3615:				95.38
3616	UB*00970	Kathleen Mazur Refund Check	05/02/2015	10.88
Total for Check Number 3616:				10.88
3617	UB*01233	Helen Messrah Refund Check	05/02/2015	194.50
Total for Check Number 3617:				194.50
3618	UB*01226	Moore Construction Refund Check	05/02/2015	679.03
Total for Check Number 3618:				679.03

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
3619	UB*01216	Noja Nash Refund Check Refund Check Refund Check Refund Check	05/02/2015	59.25 71.06 34.05 24.43
Total for Check Number 3619:				188.79
3620	UB*01247	Near Cal Corp Refund Check	05/02/2015	336.72
Total for Check Number 3620:				336.72
3621	UB*01240	Brandon & Tamra Parmer Refund Check	05/02/2015	46.02
Total for Check Number 3621:				46.02
3622	UB*01212	Wendy Ramirez Refund Check Refund Check Refund Check Refund Check	05/02/2015	62.26 102.99 49.35 35.40
Total for Check Number 3622:				250.00
3623	UB*01214	Shana Roldan Refund Check Refund Check Refund Check Refund Check	05/02/2015	25.67 67.30 32.00 22.96
Total for Check Number 3623:				147.93
3624	UB*01244	Michael Shin Refund Check	05/02/2015	17.54
Total for Check Number 3624:				17.54
3625	UB*01241	Richard & Adela Stella Refund Check	05/02/2015	52.75
Total for Check Number 3625:				52.75
3626	UB*01218	Top Producers Realty Refund Check	05/02/2015	27.31
Total for Check Number 3626:				27.31
3627	UB*01219	Top Producers Realty Refund Check	05/02/2015	79.69
Total for Check Number 3627:				79.69
3628	UB*01221	Reo Top Producers Realty & Refund Check	05/02/2015	32.32
Total for Check Number 3628:				32.32
3629	UB*01239	Rhoree Villena Refund Check	05/02/2015	47.98
Total for Check Number 3629:				47.98

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
3630	UB*01227	Robert Woods Refund Check	05/02/2015	15.03
Total for Check Number 3630:				15.03
3631	UB*01222	Judy Young Refund Check	05/02/2015	17.96
Total for Check Number 3631:				17.96
Total for 5/2/2015:				7,508.12
ACH	10085	Calpers Retirement System	05/07/2015	
		PR Batch 00001.05.2015 CalPERS 1% ER Paid	PR Batch 00001.	212.58
		PR Batch 00001.05.2015 CalPERS 7% Deduction	PR Batch 00001.	2,065.55
		PR Batch 00001.05.2015 CalPERS 8% EE Paid	PR Batch 00001.	2,386.12
		PR Batch 00001.05.2015 CalPERS 8% ER Paid	PR Batch 00001.	894.81
		PR Batch 00001.05.2015 CalPERS Employer Paid	PR Batch 00001.	11,742.75
		PR Batch 00001.05.2015 CalPERS 6.9%	PR Batch 00001.	569.27
Total for this ACH Check for Vendor 10085:				17,871.08
ACH	10087	Edd State Of California	05/07/2015	
		PR Batch 00001.05.2015 CA SDI	PR Batch 00001.	655.02
		PR Batch 00001.05.2015 State Income Tax	PR Batch 00001.	2,329.98
Total for this ACH Check for Vendor 10087:				2,985.00
ACH	10094	U.S. Treasury	05/07/2015	
		PR Batch 00001.05.2015 Federal Income Tax	PR Batch 00001.	7,448.00
		PR Batch 00001.05.2015 FICA Employee Portion	PR Batch 00001.	4,515.19
		PR Batch 00001.05.2015 FICA Employer Portion	PR Batch 00001.	4,515.19
		PR Batch 00001.05.2015 Medicare Employee Portion	PR Batch 00001.	1,056.00
		PR Batch 00001.05.2015 Medicare Employer Portion	PR Batch 00001.	1,056.00
Total for this ACH Check for Vendor 10094:				18,590.38
ACH	10141	Ca State Disbursement Unit	05/07/2015	
		PR Batch 00001.05.2015 Garnishment	PR Batch 00001.	191.53
		PR Batch 00001.05.2015 Garnishment	PR Batch 00001.	360.57
Total for this ACH Check for Vendor 10141:				552.10
ACH	10203	Ing Life Insurance	05/07/2015	
		PR Batch 00001.05.2015 Deferred Comp	PR Batch 00001.	460.00
Total for this ACH Check for Vendor 10203:				460.00
ACH	10264	Calpers Supplemental Income Plans	05/07/2015	
		PR Batch 00001.05.2015 CalPERS 457	PR Batch 00001.	1,584.61
Total for this ACH Check for Vendor 10264:				1,584.61
Total for 5/7/2015:				42,043.17

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
ACH	10471 05042015	Marvin J Paull Enterprises, Inc. Actuarial Consulting OPEB-GASB 68 03/03-05/04/2015	05/11/2015	4,215.00
Total for this ACH Check for Vendor 10471:				4,215.00
Total for 5/11/2015:				4,215.00
3632	UB*01255	Acss Refund Check	05/14/2015	750.00
Total for Check Number 3632:				750.00
3633	UB*01281	Ameristar Real Estate & Investments Refund Check	05/14/2015	25.19
Total for Check Number 3633:				25.19
3634	UB*01262	Baldi Bros Inc Refund Check	05/14/2015	55.65
Total for Check Number 3634:				55.65
3635	UB*01283	Baldi Bros. Refund Check	05/14/2015	698.93
Total for Check Number 3635:				698.93
3636	UB*01286	Baldi Bros. Refund Check	05/14/2015	654.98
Total for Check Number 3636:				654.98
3637	UB*01265	Beaumont Electric Refund Check	05/14/2015	129.33
Total for Check Number 3637:				129.33
3638	UB*01258	Jennifer Cain Refund Check	05/14/2015	62.92
Total for Check Number 3638:				62.92
3639	UB*01287	Annette Cannady Refund Check Refund Check Refund Check Refund Check	05/14/2015	129.73 39.76 28.52 82.98
Total for Check Number 3639:				280.99
3640	UB*01279	Carey Chenoski Refund Check	05/14/2015	76.79
Total for Check Number 3640:				76.79
3641	UB*01271	Marie Cusick Refund Check	05/14/2015	18.01
Total for Check Number 3641:				18.01
3642	UB*01269	Cynthia Puffer Refund Check	05/14/2015	61.39
Total for Check Number 3642:				61.39

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
3643	UB*01274	Dale Furman Refund Check	05/14/2015	50.27
Total for Check Number 3643:				50.27
3644	UB*01254	Christina Glassco Refund Check	05/14/2015	29.31
Total for Check Number 3644:				29.31
3645	UB*01260	Leah Hamilton Refund Check	05/14/2015	62.92
Total for Check Number 3645:				62.92
3646	UB*01261	Leah Hamilton Refund Check	05/14/2015	21.11
Total for Check Number 3646:				21.11
3647	UB*01276	Brian & Olivia Hershey Refund Check	05/14/2015	87.13
Total for Check Number 3647:				87.13
3648	UB*01284	Jeff Carpenter Inc Refund Check	05/14/2015	392.36
Total for Check Number 3648:				392.36
3649	UB*01272	John Rogers Refund Check	05/14/2015	39.92
Total for Check Number 3649:				39.92
3650	UB*01270	Taber Krigbaum Refund Check	05/14/2015	46.00
Total for Check Number 3650:				46.00
3651	UB*01267	Crystal K. Le Refund Check	05/14/2015	35.00
Total for Check Number 3651:				35.00
3652	UB*01263	Sara Lowell Refund Check	05/14/2015	32.58
Total for Check Number 3652:				32.58
3653	UB*01251	Christina Martinez Refund Check Refund Check Refund Check Refund Check	05/14/2015	27.70 51.15 24.51 17.58
Total for Check Number 3653:				120.94

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
3654	UB*01257	Morrison Residential Team Refund Check	05/14/2015	35.56
Total for Check Number 3654:				35.56
3655	UB*01266	G. Neidermann Refund Check	05/14/2015	82.97
Total for Check Number 3655:				82.97
3656	UB*01273	Tamara Olive Refund Check	05/14/2015	95.83
Total for Check Number 3656:				95.83
3657	UB*01259	Rachele Radeleff Refund Check	05/14/2015	38.32
Total for Check Number 3657:				38.32
3658	UB*01256	Rancho Horizon LLC Refund Check	05/14/2015	152.03
Total for Check Number 3658:				152.03
3659	UB*01285	Robert Le Master Refund Check	05/14/2015	637.10
Total for Check Number 3659:				637.10
3660	UB*01277	Ronald & Joan Tepperer Refund Check	05/14/2015	59.57
Total for Check Number 3660:				59.57
3661	UB*01282	Blanca N. Sanchez Refund Check	05/14/2015	82.76
Total for Check Number 3661:				82.76
3662	UB*01275	Julio Sanchez Refund Check	05/14/2015	82.35
Total for Check Number 3662:				82.35
3663	UB*01280	James Sisco Refund Check	05/14/2015	42.78
Total for Check Number 3663:				42.78
3664	UB*01253	David Smith Refund Check Refund Check Refund Check Refund Check	05/14/2015	128.58 50.50 24.20 17.36
Total for Check Number 3664:				220.64
3665	UB*01268	Kristine Smith Refund Check	05/14/2015	109.73
Total for Check Number 3665:				109.73

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
3666	UB*01252	Hilary Stensen Refund Check Refund Check Refund Check Refund Check	05/14/2015	59.91 88.48 42.40 30.41
Total for Check Number 3666:				221.20
3667	UB*01264	Steve Pencall Refund Check	05/14/2015	66.47
Total for Check Number 3667:				66.47
3668	UB*01278	Mitchell Warren Refund Check	05/14/2015	129.97
Total for Check Number 3668:				129.97
3669	10251 7011782 7011782 7019076	Accounting Principals Inc. Temporary Accountant KD W/E 04/26/15 Temporary Accountant CM W/E 04/26/15 Temporary Accountant KD W/E 05/03/15	05/14/2015	1,398.29 1,140.00 1,442.68
Total for Check Number 3669:				3,980.97
3670	10001 43848 43848 43848 43848 43848 43848 43848 43848 43848 43848 43848 43848 43848 43848 43932 43932 43932 43932 43932 43932 43932 43932 43932 43932 43932 43932 43932 43932 43932	Action True Value Hardware Copper Cutters 3/8" Clevis Hook (3) Trimmer Lines (4) Boxes of Trash Bags Dust Mask Chicken Wire Pipe Compound Used for the Meter Room (7) Bags 90lbs Concrete Drain Inlet NCR II (2) Feet of Chain for 852 Cherry Lock Off 2" Irrigation (5) Boxes of Contractor Bags (2) Trimmer Lines Pipe Compound Used for the Meter Room (3) Concrete Anchors 1/2 " Masonry Drill Bit (4) AV Batteries for Well 2 Sprinkler Valves Caution Tape Reducer for IR Compressor Electrical Tape and Glue for Canyon Wells 1/2" Elbows 1/2" Tees for Canyon Wells Pipe Thread Compound for the Meter Room Work Gloves (1) Small Screwdriver Set and Spade Bit for Canyon Wells (1) Electrical Tester for Canyon Wells Gloves, Safety Glasses, and Mask Blue Spray Paint for Bogart Park 2" Meter	05/14/2015	3.55 8.63 106.88 73.40 7.01 16.18 12.72 36.21 5.38 91.75 21.58 11.86 6.45 5.93 16.19 11.87 2.47 18.88 2.91 2.11 11.86 18.35 40.47 31.31 33.44 6.47
Total for Check Number 3670:				603.86
3671	10319 B016 040115 B016 040115	ACWA Joint Powers Insurance Authority Property Insurance April 2015 Renewal Property Insurance 05/01-04/01/2016	05/14/2015	1,823.88 20,063.12
Total for Check Number 3671:				21,887.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
3672	10417	Agri Builders/Commercial Concepts	05/14/2015	
	12270	Well 29 Stands & Fabricate for New Swamp Coolers		1,275.00
	12271	Well 25 Stands & Fabricate for New Swamp Coolers		1,275.00
	12272	Well 23 Stands & Fabricate for New Swamp Coolers		1,300.00
Total for Check Number 3672:				3,850.00
3673	10144	Alsco	05/14/2015	
	LYUM956305	Weekly Cleaning Mats and Shop Towels 815 E 12th		28.55
	LYUM960406	Weekly Cleaning Mats and Shop Towels 815 E 12th		26.40
Total for Check Number 3673:				54.95
3674	10086	American Family Life Assurance Company of Colum	05/14/2015	
	860679	AFLAC Employee Insurance April 2015		757.86
Total for Check Number 3674:				757.86
3675	10272	Babcock Laboratories Inc	05/14/2015	
	BD50444-0034	(16) Samples Gen Min/Inorg Chem-Well 26		7,920.00
	BD50444-0034	(16) Samples General Physical Analysis-Well 26		480.00
	BD50444-0034	(16) Samples EPA_218_7-Well 26		1,600.00
	BD52279-0034	(12) Coliforms B1-B6, B10, H1, I1, I2, M1, N3		480.00
Total for Check Number 3675:				10,480.00
3676	10287	Bank of the West	05/14/2015	
	10034	US Postal Service		
		Engineering Bid Packets Postage		23.00
		Postage		5.95
		(1) OT Call Out Book		3.77
	10044	Verizon		
		Monthly Phone Service 03/10-04/09/15		253.16
		Monthly Long Distance Mar 2015		36.96
	10147	Online Information Services		
		113 Credit Reports for Feb 2015		335.10
		185 Credit Reports for Mar 2015		536.20
	10151	Verizon Business		
		Monthly Phone Service 03/26-04/25/2015		1,087.24
	10173	California Society of Municipal Finance Officers		
		Job Posting Sr Financial Analyst 12 Weeks		225.00
	10253	Redlands Auto Electric		
		Smog Inspection Unit 11		50.00
	10349	Redlands-Yucaipa Rentals, Inc.		
		(1) Rental of 4" - 6" Gas Chipper		165.00
	10420	Amazon.com		
		Charged Card in Erro, to be Refund May 2015		20.00
		Charged Card in Erro, to be Refund May 2015		9.99
	10424	Top-Line Industrial Supply		
		(1) Pressure Washer Hose and Socket		94.14
		47" Aluminum Wand for Unit 8 Pressure Washer		34.81
	10487	ROW Traffic Safety, Inc		
		(50) 28" Orange Cones		699.30
	10488	Rackmount Solutions		
		Network Rack and Equipment 12th and Palm		916.22
	10489	Cvent.com		
		Springbrook Conf Registration Y Rodriguez 05/05-05/07/2015		595.00
		Springbrook Conf Registration S Molina 05/05-05/07/2015		645.00
		Springbrook Conf Registration L Gonzales 05/05-05/07/2015		645.00
	10490	Reservation-Desk.com		
		Hotel-Springbrook Conf for S Molina/L Gonzales 05/04-05/07/2015		340.08
		Hotel-Springbrook Conf for Y Rodriguez 05/04-05/07/2015		322.92
	VENDOR	Amazon.com		-109.00
		CREDIT FOR REVERSED CHARGE		
Total for Check Number 3676:				6,936.92

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
3677	10271	Beaumont Ace Home Center	05/14/2015	
	404360	(6) PVC Couplings		23.37
	404403	(3) Blue Tarps & 18" Stretch Cord to Cover Used Oil Hyd Tanks		27.05
	404414	(1) 1/2 Gallon Jug for Unit 12		16.73
	404454	SS Hose to Replace Broken Lube Line Well 19		17.81
	404677	Backplate Depress Center Wheel Tools for Unit 5		9.39
	404677	(3) Masonry Blades Tools for Unit 5		10.66
	404677	(2) Abras Wheels Tools for Unit 5		11.86
	404677	(1) Pack 6" Blades Tools for Unit 5		6.25
	404677	(1) 3 Pack 6" Blades Tools for Unit 5		17.81
	404677	Premium Grain Mesh Tools for Unit 5		19.43
	404677	Deluxe Driver Tools for Unit 5		19.32
	404735	(1) 5 Gallon Can and 22" Strap for Unit 5		73.74
	404735	Deluxe Drivers Log for Unit 5		19.32
	404953	(2) 12' 1-Ton Cable Power Pulls Supplies for Unit 21		71.80
	405008	(2) Blades Tools for Unit 17		9.27
	405188	(1) 1/2" MIP Plug and Slip Cap		18.49
	405243	(1) Replacement Gas Can for Weedeaters		12.41
	405282	(1) 5 Gallon Cooler with Dispenser for Unit 4		45.89
	405578	(2) 2 x 1/2" Galv Bushings for Bogart Meter		22.66
	405580	(6) 50lb Post Hole Concrete Mix for NCR I Fence Repair		19.39
	405580	(2) Rapidcrete Concrete NCR 1 Fence Repair		25.90
	405580	(1) Bypass Pruner for NCR 1 Fence Repair		31.29
	405592	(6) 45" 54 Watt Fluor Tubes for Canyon Wells		108.80
Total for Check Number 3677:				638.64
3678	10010	Beaumont Tire	05/14/2015	
	5009	(4) Replacement Tires Unit 20		776.29
Total for Check Number 3678:				776.29
3679	10019	C R & R Incorporated	05/14/2015	
	77368	Monthly Charges for 3YD Commercial Bin May 2015		242.78
Total for Check Number 3679:				242.78
3680	10279	C&B Crushing Inc.	05/14/2015	
	5063	Yard Concrete Spoils Dump Fees		180.00
	5063	Yard Concrete Spoils Dump Fees		180.00
	5064	Yard Concrete Spoils Dump Fees		30.00
	5064	Yard Concrete Spoils Dump Fees		30.00
Total for Check Number 3680:				420.00
3681	10285	C. T. W. S., LLC	05/14/2015	
	25248	(3) Oxygen Tank Loss of Use		780.00
	25248	(2) Acetylene Tank Loss of Use		490.00
	26019	Pick Up Fee for Returning CTWS Tanks		30.51
	DC38681	April Rental Oxygen/Acetylene		63.82
Total for Check Number 3681:				1,364.33
3682	10014	Cherry Valley Automotive	05/14/2015	
	09012	Replace Left Marker Light Unit 2		19.75
	09012	Oil and Filter Change Unit 2		55.63
	09012	Rear Brake Job/Pads Unit 2		174.73
	09056	Replace Front End Arm Bushings Unit 13		361.46
	09056	Replace Tailgate Handle Unit 13		86.64
	09056	Replace Shift Handle w/Overdrive Unit 13		156.61
	09056	Alignment Unit 13		80.00
	6119	Towing Charges for Unit 2		80.00
Total for Check Number 3682:				1,014.82
3683	10354	Eric Dahlstrom	05/14/2015	
	5-15044	Boot Allowance E Dahlstrom		128.82
Total for Check Number 3683:				128.82

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
3684	10244 12988000	Fiserv Inc. NSF 012988000	05/14/2015	73.76
Total for Check Number 3684:				73.76
3685	10052	Home Depot Credit Services	05/14/2015	
	1050070	(2) 18Pks Toilet Paper Office Stock		22.51
	1050070	(6) Boxes 42 Gallon Contractor Trashbags Office Stock		159.86
	1050070	(6) Boxes 200CT Rags in a Box Office Stock		67.59
	1050070	(6) Boxes 42 Gallon Contractor Trashbags Office Stock		109.83
	1050070	(2) 8 Pks Paper Towel Rolls Office Stock		26.44
	2124043	Hedge Trimmer Repair		33.95
	6014526	(2) Clear Silicone 12th/Palm Computer Install		8.16
	6014526	(1) Breaker 12th/Palm Computer Install		3.81
	6014526	(1) 8" Zip Ties 12th/Palm Computer Install		6.64
	6014526	(1) 50Ft 12-2 Wire 12th/Palm Computer Install		29.53
	6014526	(1) White Tamper Resistent Outlet 12th/Palm Computer Install		16.20
	6014526	(1) White Wallplate 12th/Palm Computer Install		0.81
	6014526	(1) 3/4" Connector 12th/Palm Computer Install		6.38
	6014526	(1) 3/4" Coupling 12th/Palm Computer Install		5.43
	6014526	(1) Cut In Box 12th/Palm Computer Install		2.01
Total for Check Number 3685:				499.15
3686	10398	Infosend, Inc.	05/14/2015	
	91732	Print/Mail Outdated 354 Account Letters		239.98
	91732	Postage for 347 Mailpieces		100.03
	91806	April 2015 Postage Charges for Utility Billing		3,962.92
	91806	April 2015 Billing Charges for Utility Billing		1,490.07
Total for Check Number 3686:				5,793.00
3687	10273	Inland Water Works Supply Co.	05/14/2015	
	273727	(30) Inventory-1" FIP Angle Meter Stop		1,333.58
	273727	(30) Inventory-1" Angle Meter Stops		1,587.60
	273727	(4) Inventory- Full Circle 400-425 Clamps		300.59
	273727	(2) Inventory - Romac Saddle 400-450 DBL		80.44
Total for Check Number 3687:				3,302.21
3688	10281	Luther's Truck and Equipment	05/14/2015	
	35928	Replace Tractor Protection Valve and Check Valve Unit 21		476.21
	35929	Lube Service/Oil Top Off Unit 21		156.49
Total for Check Number 3688:				632.70
3689	10300	Mike's Gopher and Bee Control	05/14/2015	
	32223	Monthly Services at NCR I Rodent Control April 2015		400.00
Total for Check Number 3689:				400.00
3690	10350	NAPA Auto Parts	05/14/2015	
	908217	Blade Adapter Lights Unit 17		19.97
Total for Check Number 3690:				19.97
3691	10045	Pacific Alarm Service Inc.	05/14/2015	
	R111498	Alarm Equip Rent/Service/Monitor May 2015		233.00
	R111499	Alarm Equip Rent/Service/Monitor May 2015		44.50
Total for Check Number 3691:				277.50
3692	10102	Pat's Pots	05/14/2015	
	14526	1 Reg & 2 Hdcp Toilets w/Weekly Services Mnth Charge 5/5-6/1/15		310.00
Total for Check Number 3692:				310.00
3693	10275	Prestige Mobile Detail	05/14/2015	
	50315	Bi Wk Wash Units 1,12,18,13,22,17,4,5,3,16,11,10,20,19 Kenworth		256.00
Total for Check Number 3693:				256.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
3694	10056 PO3437 PO3437	Rdo Equipment Co. Trust# 80-5800 (2) Pin Fastens and (1) Draft Link (1) Draft Link Returned Wrong Part	05/14/2015	758.46 -722.43
Total for Check Number 3694:				36.03
3695	10223 201198 201199 201200	Richards, Watson & Gershon Legal Service Case #12788-0001 Approved 05/07/2015 Legal Service Case #12788-0004 Approved 05/07/2015 Legal Service Case #12788-0005 Approved 05/07/2015	05/14/2015	2,881.26 446.88 1,049.68
Total for Check Number 3695:				4,377.82
3696	10491 150521	Rogers, Anderson, Malody & Scott, LLP GASB Update 1-Day Seminar L Gonzales	05/14/2015	125.00
Total for Check Number 3696:				125.00
3697	10290 15-00080	San Gorgonio Pass Water Agency 439 AF @ \$317 for Apr 2015	05/14/2015	139,163.00
Total for Check Number 3697:				139,163.00
3698	10042 42915	Southern California Gas Company Monthly Gas Charges 03/31-04/29/15	05/14/2015	14.30
Total for Check Number 3698:				14.30
3699	10031 3259039469 3259039469 3259039469 3259039470 3259039470 3259039470 3259039470 3259039470 3259039470 3259039470 3259039471 3259039472 3259646973 3259646973 3259646973 3259646973 3259646974 3259646974 3260163411 3263578097 3263578097 3263578097 3263578097 3265278321 3265278321 3265278321 3265278321 3265278321 3265278321	Staples Advantage (2) Packs Paper Towels-Main Office Stock (1) 250CT Towel Fold Napkins-Main Office Stock (1) Pack Yellow Legal Pads-Main Office Stock (3) Casio Calculators-Main Office Staff (1) 50CT Manila Folders-Main Office Stock (1) Dozen Pens-Main Office Stock (3) 10PK File Pkt Ltr-Main Office Stock (2) Cases of PPR Bond Paper-Main Office Engineering (1) 10PK Storage Boxes-Main Office Stock (1) 3 Month Calendar 2015-Main Office Staff (5) Cases of Copy Paper (1) Case 80 Pk Toilet Paper-Main Office Stock (1) Box 300CT Plastic Forks-Main Office Stock (1) 24 Pk AA Batteries- Main Office Stock (6) Pks of 8Tab Dividers Clear-Main Office Supplies (1) 3 Month Calendar 2015-Main Office Staff (2) 10Pk Thermal Print Rolls-Main Office Stock (1) Dz Mech Pencils-Main Office Stock (4) 10PK File Pkt Ltr-Main Office Stock (1) 2 Cases Copy Paper-Main Office Stock (1) Box 1000CT Paper Clips-Main Office Stock (1) Box 100CT 10x13 Clasp Envelopes-Main Office Stock Assorted 8-PK Sharpies-Main Office Stock (1) 250CT Towel Fold Napkins-Main Office Stock (1) Dozen Black Sharpies-Main Office Stock (2) 50CT Manila Folders-Main Office Stock (1) HP Black Ink-Main Office	05/14/2015	43.18 43.62 35.09 161.96 17.59 7.93 45.33 48.15 19.43 17.81 210.55 42.11 16.19 21.59 10.30 17.81 88.54 12.41 60.44 86.37 2.91 29.69 6.79 49.89 8.95 35.40 23.75
Total for Check Number 3699:				1,163.78
3700	10265 5360018-033 5360018-033	Sunstate Equipment Co., LLC Water Truck Rental for Dust Control Apr 2015 Water Truck Rental Damage Waiver Apr 2015	05/14/2015	1,898.64 245.00
Total for Check Number 3700:				2,143.64
3701	10284 420150044	Underground Service Alert of Southern California 74 New Ticket Charges Apr 2015	05/14/2015	111.00
Total for Check Number 3701:				111.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
3702	10255 0267474-IN 0267475-IN	Unlimited Services Building Maintenance Monthly Janitorial Services 815 E 12th May 2015 Monthly Janitorial Services 560 Magnolia May 2015	05/14/2015	150.00 845.00
Total for Check Number 3702:				995.00
3703	10116 9744757699	Verizon Wireless Services LLC Cell Phone Charges for Apr 2015	05/14/2015	121.75
Total for Check Number 3703:				121.75
3704	10037 1256436-2371-8 1256437-2371-6	Waste Management Of Inland Empire Yard Dumpsters 815 E 12th May 2015 Monthly Sanitation 560 Magnolia May 2015	05/14/2015	257.15 94.34
Total for Check Number 3704:				351.49
3705	10293 17044	Western Dental Services Inc. Dental Premiums May 2015	05/14/2015	192.19
Total for Check Number 3705:				192.19
Total for 5/14/2015:				219,285.53
ACH	10085	Calpers Retirement System PR Batch 00003.05.2015 CalPERS 1% ER Paid PR Batch 00003.05.2015 CalPERS 7% Deduction PR Batch 00003.05.2015 CalPERS 8% EE Paid PR Batch 00003.05.2015 CalPERS 8% ER Paid PR Batch 00003.05.2015 CalPERS Employer Paid PR Batch 00003.05.2015 CalPERS 6.9%	05/21/2015 PR Batch 00003. PR Batch 00003. PR Batch 00003. PR Batch 00003. PR Batch 00003. PR Batch 00003.	212.58 2,066.30 2,461.40 892.17 11,913.96 570.01
Total for this ACH Check for Vendor 10085:				18,116.42
ACH	10087	Edd State Of California PR Batch 00003.05.2015 CA SDI PR Batch 00003.05.2015 State Income Tax	05/21/2015 PR Batch 00003. PR Batch 00003.	671.78 2,394.84
Total for this ACH Check for Vendor 10087:				3,066.62
ACH	10094	U.S. Treasury PR Batch 00003.05.2015 Federal Income Tax PR Batch 00003.05.2015 Medicare Employee Portion PR Batch 00003.05.2015 Medicare Employer Portion PR Batch 00003.05.2015 FICA Employee Portion PR Batch 00003.05.2015 FICA Employer Portion	05/21/2015 PR Batch 00003. PR Batch 00003. PR Batch 00003. PR Batch 00003. PR Batch 00003.	7,711.98 1,103.26 1,103.26 4,717.23 4,717.23
Total for this ACH Check for Vendor 10094:				19,352.96
ACH	10141	Ca State Disbursement Unit PR Batch 00003.05.2015 Garnishment PR Batch 00003.05.2015 Garnishment	05/21/2015 PR Batch 00003. PR Batch 00003.	191.53 360.57
Total for this ACH Check for Vendor 10141:				552.10
ACH	10203	Ing Life Insurance PR Batch 00003.05.2015 Deferred Comp	05/21/2015 PR Batch 00003.	460.00
Total for this ACH Check for Vendor 10203:				460.00
ACH	10264	Calpers Supplemental Income Plans PR Batch 00003.05.2015 CalPERS 457	05/21/2015 PR Batch 00003.	1,584.61
Total for this ACH Check for Vendor 10264:				1,584.61

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
3706	UB*01290	Cindy Blair Refund Check Refund Check Refund Check Refund Check	05/21/2015	38.12 45.47 18.27 13.10
Total for Check Number 3706:				114.96
3707	UB*01292	Julie Castellano Refund Check Refund Check Refund Check Refund Check	05/21/2015	30.27 14.26 41.47 19.87
Total for Check Number 3707:				105.87
3708	UB*01293	Jason Castellanos Refund Check Refund Check Refund Check Refund Check	05/21/2015	33.86 16.23 11.64 9.51
Total for Check Number 3708:				71.24
3709	UB*01297	Syvan Dobbs Refund Check Refund Check Refund Check Refund Check	05/21/2015	91.71 38.53 18.46 13.24
Total for Check Number 3709:				161.94
3710	UB*01302	Express Property Management Refund Check	05/21/2015	23.50
Total for Check Number 3710:				23.50
3711	UB*01225	Theodore Karle Refund Check	05/21/2015	249.38
Total for Check Number 3711:				249.38
3712	UB*01288	Daniel Koneck Refund Check Refund Check Refund Check Refund Check	05/21/2015	85.35 78.03 37.40 26.82
Total for Check Number 3712:				227.60
3713	UB*01299	Brandon Lopez Refund Check Refund Check Refund Check Refund Check	05/21/2015	63.49 28.11 13.48 9.66
Total for Check Number 3713:				114.74

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
3714	UB*01300	Jiqui Mai Refund Check Refund Check Refund Check Refund Check	05/21/2015	50.84 70.38 33.73 24.19
Total for Check Number 3714:				179.14
3715	UB*01301	Christina Martinez Refund Check Refund Check Refund Check Refund Check	05/21/2015	7.80 14.40 6.90 4.95
Total for Check Number 3715:				34.05
3716	UB*01291	Ronald Moreno Refund Check Refund Check Refund Check Refund Check	05/21/2015	36.39 63.47 30.41 21.81
Total for Check Number 3716:				152.08
3717	UB*01298	Sara Orchard Refund Check Refund Check Refund Check Refund Check	05/21/2015	50.45 73.83 35.38 25.38
Total for Check Number 3717:				185.04
3718	UB*01289	Lupe Soto Refund Check Refund Check Refund Check Refund Check	05/21/2015	66.60 60.89 29.18 20.93
Total for Check Number 3718:				177.60
3719	UB*01296	Greg Vanover Refund Check Refund Check Refund Check Refund Check	05/21/2015	24.53 33.99 16.29 11.68
Total for Check Number 3719:				86.49
3720	UB*01294	Alberto Villanueva Refund Check Refund Check Refund Check Refund Check	05/21/2015	33.38 2.37 1.13 0.82
Total for Check Number 3720:				37.70
3721	UB*01295	Bryant Wachter Refund Check	05/21/2015	10.25
Total for Check Number 3721:				10.25
3722	10251 7036699	Accounting Principals Inc. Temporary Accountant KD W/E 05/10/2015	05/21/2015	1,686.83
Total for Check Number 3722:				1,686.83

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
3723	10144	Alsco	05/21/2015	
	LYUM963849	Weekly Cleaning Mats and Shop Towels 815 E 12th		26.40
	LYUM963901	Cleaning 3 Office Floor Mats 560 Magnolia Ave		14.85
	LYUM967936	Weekly Cleaning Mats and Shop Towels 815 E 12th		26.40
	LYUM967950	Cleaning 3 Office Floor Mats 560 Magnolia Ave		14.85
Total for Check Number 3723:				82.50
3724	10138	ARCO Business Solutions	05/21/2015	
	HW201 May	ARCO Fuel Charges 04/15-05/11/2015		5,705.60
Total for Check Number 3724:				5,705.60
3725	10335	Beaumont Safe & Lock	05/21/2015	
	63818	Main Office Men's Bathroom Grade 2 Locks		140.35
Total for Check Number 3725:				140.35
3726	10010	Beaumont Tire	05/21/2015	
	4928	(4) Replace Tires Unit 19		600.55
Total for Check Number 3726:				600.55
3727	10014	Cherry Valley Automotive	05/21/2015	
	09811	Oil Change Unit 19		44.83
	09811	Replace Serpentine Belt Unit 19		88.73
	09811	Front Brake Job Unit 19		224.93
	09811	Replace Fuel Pump Unit 19		886.42
	09906	Oil Change Unit 3		41.05
Total for Check Number 3727:				1,285.96
3728	10098	County of Riverside Dept of Environmental Health	05/21/2015	
	IN0227831	Annual Env Health Level II Permit - Well 21		950.00
Total for Check Number 3728:				950.00
3729	10262	Dick's All Auto Repair Inc	05/21/2015	
	15026	Unit 18 Analysis-Check Engine Light Flashing-Repairs Needed		147.00
	15026	Replace (6) Spark Plugs/Wire Set/ Ignition Coil Unit 18		495.58
	15026	Replace Fuel Filter Unit 18		83.31
Total for Check Number 3729:				725.89
3730	10474	Insight Public Sector, Inc	05/21/2015	
	1100417177	Annual WatchGuard Firewall Security at 12th/Palm		338.92
	1100418455	Annual WatchGuard Firewall Security at 560 Magnolia		773.82
Total for Check Number 3730:				1,112.74
3731	10224	Legal Shield	05/21/2015	
	51515	Employee Prepaid Legal May 2015		200.25
Total for Check Number 3731:				200.25

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
3732	10281	Luther's Truck and Equipment	05/21/2015	
	35953	Analysis-Unit 8		551.00
	35953	Alignment Unit 8		207.23
	35953	Install New Front Bearings Unit 8		288.30
	35953	Replace Right Front Tire Unit 8		513.15
	35953	Replace Air/Oil/Fuel Filter Unit 8		472.29
	35953	Replace Front Shocks Unit 8		250.02
	35953	Install New Multi-Function Switch Unit 8		368.13
	35953	Hose and Filter Cleaning and Replacement Unit 8		192.16
	35987	Analysis Diag Power Loss Unit 8		608.00
	35987	Replace High Pressure Oil Pump/O Rings/Crank Sensor Unit 8		1,986.56
Total for Check Number 3732:				5,436.84
3733	10278	Metlife - Group Benefits	05/21/2015	
	KM05754034	Monthly Met Life Dental Ins May 2015		461.71
Total for Check Number 3733:				461.71
3734	10055	Nino's	05/21/2015	
	6900	Fuel Charges 10/9/14-05/15/15		1,269.73
Total for Check Number 3734:				1,269.73
3735	10132	South Coast AQMD	05/21/2015	
	2834113	AQMD Fee for Beaumont & Brookside 7/2014-6/2015		120.84
	2834773	AQMD for 38001 Brookside 7/2014-6/2015		120.84
Total for Check Number 3735:				241.68
3736	10265	Sunstate Equipment Co., LLC	05/21/2015	
	5360018-034	Water Truck Rental Damage Waiver May 2015		166.25
	5360018-034	Water Truck Rental for Dust Control May 2015		1,385.72
Total for Check Number 3736:				1,551.97
3737	10036	USA Mobility Wireless Inc.	05/21/2015	
	Y0152081E	Standby Pager for SCADA System 05/14-06/14/2015		68.76
Total for Check Number 3737:				68.76
Total for 5/21/2015:				66,585.65
Report Total (163 checks):				390,282.91

General Ledger

Budget Variance Revenue

User: yrodriguez

Printed: 06/23/15 10:54:47

Period 05 - 05

Fiscal Year 2015

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
50	GENERAL					
01-50-510-419051	Grant Revenue	\$ -	\$ -	\$ 34,306.00	\$ (34,306.00)	0.00%
	Grant Rev	\$ -	\$ -	\$ 34,306.00	\$ (34,306.00)	0.00%
01-50-510-419061	Miscellaneous Income	\$ 250.00	\$ 0.02	\$ 801.28	\$ (551.28)	-220.51%
01-50-510-490001	Interest Income - Bonita Vista	\$ 2,800.00	\$ 7.49	\$ 887.56	\$ 1,912.44	68.30%
01-50-510-490011	Interest Income-Fairway Canyon	\$ 51,000.00	\$ -	\$ 40,301.83	\$ 10,698.17	20.98%
01-50-510-490021	Interest Income - General	\$ 9,500.00	\$ -	\$ 6,935.51	\$ 2,564.49	26.99%
	Misc Income	\$ 63,550.00	\$ 7.51	\$ 48,926.18	\$ 14,623.82	23.01%
01-50-510-481001	Fac Fees-Wells	\$ 5,000.00	\$ 147,136.00	\$ 639,761.88	\$ (634,761.88)	-12695.24%
01-50-510-481006	Fac Fees-Water Rights (SWP)	\$ 3,300.00	\$ 93,100.00	\$ 404,808.01	\$ (401,508.01)	-12166.91%
01-50-510-481012	Fac Fees-Water Treatment Plant	\$ 2,400.00	\$ 69,996.00	\$ 304,349.53	\$ (301,949.53)	-12581.23%
01-50-510-481018	Fac Fees-Local Water Resources	\$ 1,200.00	\$ 36,860.00	\$ 160,270.93	\$ (159,070.93)	-13255.91%
01-50-510-481024	Fac Fees-Recycld Wtr Facilities	\$ 3,700.00	\$ 106,552.00	\$ 521,881.33	\$ (518,181.33)	-14004.90%
01-50-510-481030	Fac Fees-Transmission (16")	\$ 4,000.00	\$ 119,168.00	\$ 518,154.25	\$ (514,154.25)	-12853.86%
01-50-510-481036	Fac Fees-Storage	\$ 5,400.00	\$ 152,608.00	\$ 663,554.68	\$ (658,154.68)	-12188.05%
01-50-510-481042	Fac Fees-Booster	\$ 300.00	\$ 10,564.00	\$ 45,933.32	\$ (45,633.32)	-15211.11%
01-50-510-481048	Fac Fees-Pressure Reducng Stns	\$ 200.00	\$ 5,396.00	\$ 23,462.34	\$ (23,262.34)	-11631.17%
01-50-510-481054	Fac Fees-Misc Projects	\$ 200.00	\$ 4,712.00	\$ 20,488.24	\$ (20,288.24)	-10144.12%
01-50-510-481060	Fac Fees-Financing Costs	\$ 1,000.00	\$ 23,180.00	\$ 100,788.94	\$ (99,788.94)	-9978.89%
	Non-Operating Revenue	\$ 26,700.00	\$ 769,272.00	\$ 3,403,453.45	\$ (3,376,753.45)	-12647.02%
01-50-510-410100	Sales	\$ 4,364,000.00	\$ 345,636.61	\$ 1,373,477.22	\$ 2,990,522.78	68.53%
01-50-510-410151	Agricultural Irrigation Sales	\$ 25,500.00	\$ 3,905.67	\$ 6,256.95	\$ 19,243.05	75.46%
01-50-510-410171	Construction Sales	\$ 48,738.00	\$ 3,949.10	\$ 20,901.25	\$ 27,836.75	57.12%
01-50-510-413001	Backflow Admin Charges	\$ 24,000.00	\$ 2,117.91	\$ 13,866.25	\$ 10,133.75	42.22%
01-50-510-413011	Fixed Meter Charges	\$ 2,550,000.00	\$ 208,157.46	\$ 1,097,005.74	\$ 1,452,994.26	56.98%
01-50-510-413021	Meter Fees	\$ 75,000.00	\$ 21,943.00	\$ 75,229.00	\$ (229.00)	-0.31%
01-50-510-415001	SGPWA Importation Charges	\$ 2,176,000.00	\$ 160,628.32	\$ 640,012.72	\$ 1,535,987.28	70.59%
01-50-510-415011	SCE Power Charges	\$ 1,764,000.00	\$ 115,233.36	\$ 459,139.56	\$ 1,304,860.44	73.97%
01-50-510-417001	2nd Notice Penalties	\$ 90,000.00	\$ 7,595.00	\$ 36,585.00	\$ 53,415.00	59.35%
01-50-510-417011	3rd Notice Charges	\$ 32,000.00	\$ -	\$ 11,070.00	\$ 20,930.00	65.41%
01-50-510-417021	Account Reinstatement Fees	\$ 75,000.00	\$ 5,000.00	\$ 30,400.00	\$ 44,600.00	59.47%
01-50-510-417031	Lien Processing Fees	\$ 2,800.00	\$ 500.00	\$ 3,800.00	\$ (1,000.00)	-35.71%
01-50-510-417041	Credit Check Processing Fees	\$ 7,500.00	\$ 930.00	\$ 3,795.00	\$ 3,705.00	49.40%
01-50-510-417051	Returned Check Fees	\$ 2,000.00	\$ 140.00	\$ 1,175.00	\$ 825.00	41.25%
01-50-510-417061	Custmr Damages/Upgrade Charges	\$ 8,000.00	\$ 20.00	\$ 10,778.90	\$ (2,778.90)	-34.74%
01-50-510-417071	After Hours Call Out Charges	\$ 600.00	\$ 200.00	\$ 450.00	\$ 150.00	25.00%
01-50-510-417081	Bench Test Fees	\$ 180.00	\$ -	\$ 30.00	\$ 150.00	83.33%
01-50-510-417091	Credit Card Processing Fees	\$ 24,000.00	\$ 2,677.50	\$ 13,926.50	\$ 10,073.50	41.97%
01-50-510-419011	Development Income	\$ 50,000.00	\$ 4,443.56	\$ 37,262.67	\$ 12,737.33	25.47%
01-50-510-419021	Recharge Income	\$ 35,000.00	\$ 7,397.94	\$ 14,123.34	\$ 20,876.66	59.65%
	Operating Revenue	\$ 11,354,318.00	\$ 890,475.43	\$ 3,849,285.10	\$ 7,505,032.90	66.10%
01-50-510-471001	Rent - 12303 Oak Glen	\$ 2,400.00	\$ 200.00	\$ 1,000.00	\$ 1,400.00	58.33%
01-50-510-471011	Rent - 13695 Oak Glen	\$ 2,400.00	\$ 200.00	\$ 1,000.00	\$ 1,400.00	58.33%
01-50-510-471021	Rent - 13697 Oak Glen	\$ 2,400.00	\$ 200.00	\$ 1,000.00	\$ 1,400.00	58.33%
01-50-510-471031	Rent - 9781 Avenida Miravilla	\$ 2,400.00	\$ 200.00	\$ 1,000.00	\$ 1,400.00	58.33%
01-50-510-471101	Util - 12303 Oak Glen	\$ 3,380.00	\$ 171.48	\$ 692.80	\$ 2,687.20	79.50%
01-50-510-471111	Util - 13695 Oak Glen	\$ 2,200.00	\$ 65.44	\$ 823.80	\$ 1,376.20	62.55%
01-50-510-471121	Util - 13697 Oak Glen	\$ 2,400.00	\$ 148.42	\$ 1,104.85	\$ 1,295.15	53.96%
01-50-510-471131	Util - 9781 Avenida Miravilla	\$ 3,400.00	\$ 83.41	\$ 780.29	\$ 2,619.71	77.05%
	Rent/Utilities	\$ 20,980.00	\$ 1,268.75	\$ 7,401.74	\$ 13,578.26	64.72%
Revenue Total		\$ 11,465,548.00	\$ 1,661,023.69	\$ 7,343,372.47	\$ 4,122,175.53	36.00%

General Ledger

Budget Variance Expense

User: yrodriguez

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Period 05 - 05

Fiscal Year 2015

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/
10	BOARD OF DIRECTORS						
01-10-110-500101	Board of Directors Fees	\$ 30,800.00	\$ 1,400.00	\$ 8,064.00	\$ 22,736.00	\$ -	73.82%
01-10-110-500115	Social Security	\$ 3,100.00	\$ 86.80	\$ 499.97	\$ 2,600.03	\$ -	83.87%
01-10-110-500120	Medicare	\$ 700.00	\$ 20.30	\$ 116.93	\$ 583.07	\$ -	83.30%
01-10-110-500145	Workers' Compensation	\$ 450.00	\$ 21.63	\$ 124.59	\$ 325.41	\$ -	72.31%
01-10-110-500175	Seminar & Travel Expenses	\$ 10,000.00	\$ -	\$ 314.00	\$ 9,686.00	\$ -	96.86%
	Board of Directors Personnel	\$ 45,050.00	\$ 1,528.73	\$ 9,119.49	\$ 35,930.51	\$ -	79.76%
Expense Total	BOARD OF DIRECTORS	\$ 45,050.00	\$ 1,528.73	\$ 9,119.49	\$ 35,930.51	\$ -	80.00%
20	ENGINEERING						
01-20-210-500105	Labor	\$ 212,221.38	\$ 12,441.90	\$ 63,686.08	\$ 148,535.30	\$ -	69.99%
01-20-210-500115	Social Security	\$ 11,992.94	\$ 947.18	\$ 4,262.16	\$ 7,730.78	\$ -	64.46%
01-20-210-500120	Medicare	\$ 3,077.21	\$ 221.52	\$ 996.82	\$ 2,080.39	\$ -	67.61%
01-20-210-500125	Health Insurance	\$ 18,678.24	\$ 1,556.52	\$ 7,517.99	\$ 11,160.25	\$ -	59.75%
01-20-210-500140	Life Insurance	\$ 576.00	\$ 50.05	\$ 228.65	\$ 347.35	\$ -	60.30%
01-20-210-500145	Workers' Compensation	\$ 2,587.86	\$ 287.74	\$ 1,294.72	\$ 1,293.14	\$ -	49.97%
01-20-210-500155	Retirement/CalPERS	\$ 24,189.89	\$ 2,878.62	\$ 12,952.72	\$ 11,237.17	\$ -	46.45%
01-20-210-500165	Uniforms & Employee Benefits	\$ 50.00	\$ -	\$ -	\$ 50.00	\$ -	100.00%
01-20-210-500170	Education Expenses	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ -	100.00%
01-20-210-500175	Seminar & Travel Expenses	\$ 500.00	\$ -	\$ 62.70	\$ 437.30	\$ -	87.46%
01-20-210-500180	Accrued Sick Leave Expenses	\$ -	\$ 609.84	\$ 10,535.42	\$ (10,535.42)	\$ -	0.00%
01-20-210-500185	Accrued Vacation Expenses	\$ -	\$ 761.64	\$ 7,738.11	\$ (7,738.11)	\$ -	0.00%
01-20-210-500195	CIP Related Labor	\$ (121,157.68)	\$ 2,822.85	\$ 406.64	\$ (121,564.32)	\$ -	100.34%
	Engineering Personnel	\$ 155,215.84	\$ 22,577.86	\$ 109,682.01	\$ 45,533.83	\$ -	29.34%
01-20-210-540048	Permits, Fees & Licensing	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	\$ -	100.00%
	Engineering Materials & Supplies	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	\$ -	100.00%
01-20-210-540012	Dev Reimbursable Engineering	\$ 43,363.84	\$ -	\$ 900.00	\$ 42,463.84	\$ -	97.92%
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%
	Engineering Services	\$ 90,863.84	\$ -	\$ 10,900.00	\$ 79,963.84	\$ -	88.00%
Expense Total	ENGINEERING	\$ 250,079.68	\$ 22,577.86	\$ 120,582.01	\$ 129,497.67	\$ -	52.00%
30	FINANCE & ADMIN SERVICES						
01-30-310-500105	Labor	\$ 1,011,492.50	\$ 70,681.89	\$ 314,262.14	\$ 697,230.36	\$ -	68.93%
01-30-310-500110	Overtime	\$ 1,500.00	\$ 7.97	\$ 7.97	\$ 1,492.03	\$ -	99.47%
01-30-310-500115	Social Security	\$ 58,638.40	\$ 4,388.14	\$ 19,962.97	\$ 38,675.43	\$ -	65.96%
01-30-310-500120	Medicare	\$ 15,342.34	\$ 1,026.28	\$ 4,668.85	\$ 10,673.49	\$ -	69.57%
01-30-310-500125	Health Insurance	\$ 177,443.28	\$ 13,227.02	\$ 54,962.37	\$ 122,480.91	\$ -	69.03%
01-30-310-500130	CalPERS Health Admin Costs	\$ 2,000.00	\$ 146.28	\$ 662.65	\$ 1,337.35	\$ -	66.87%
01-30-310-500140	Life Insurance	\$ 4,608.00	\$ 233.65	\$ 1,325.05	\$ 3,282.95	\$ -	71.24%
01-30-310-500145	Workers' Compensation	\$ 16,790.93	\$ 1,187.75	\$ 5,436.61	\$ 11,354.32	\$ -	67.62%
01-30-310-500150	Unemployment Insurance	\$ 12,760.00	\$ -	\$ 383.00	\$ 12,377.00	\$ -	97.00%
01-30-310-500155	Retirement/CalPERS	\$ 156,308.39	\$ 11,139.16	\$ 51,221.79	\$ 105,086.60	\$ -	67.23%
01-30-310-500160	Post-Employment Health Expenses	\$ 13,500.00	\$ 758.40	\$ 3,792.00	\$ 9,708.00	\$ -	71.91%
01-30-310-500165	Uniforms & Employee Benefits	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	100.00%
01-30-310-500170	Education Expenses	\$ 2,000.00	\$ 484.00	\$ 984.20	\$ 1,015.80	\$ -	50.79%
01-30-310-500175	Seminar & Travel Expenses	\$ 8,000.00	\$ 1,962.27	\$ 7,886.69	\$ 113.31	\$ -	1.42%
01-30-310-500180	Accrued Sick Leave Expenses	\$ -	\$ 2,693.14	\$ (631.75)	\$ 631.75	\$ -	0.00%
01-30-310-500185	Accrued Vacation Expenses	\$ -	\$ 5,462.66	\$ 6,549.53	\$ (6,549.53)	\$ -	0.00%
01-30-310-500195	CIP Related Labor	\$ (25,000.00)	\$ -	\$ -	\$ (25,000.00)	\$ -	100.00%
01-30-310-550024	Employment Testing	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ -	100.00%
	Finance & Admin Services Personnel	\$ 1,456,183.84	\$ 113,398.61	\$ 471,474.07	\$ 984,709.77	\$ -	67.62%

Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/
01-30-310-520001	Maint & Rpr-Office Equipment	\$ 2,800.00	\$ -	\$ -	\$ 2,800.00	\$ -	100.00%
01-30-310-550006	Cashiering Shortages/Overages	\$ 50.00	\$ 0.98	\$ (95.55)	\$ 145.55	\$ -	291.10%
01-30-310-550018	Employee Medical/First Aid	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	100.00%
01-30-310-550042	Office Supplies	\$ 41,250.00	\$ 1,155.98	\$ 3,944.11	\$ 37,305.89	\$ -	90.44%
01-30-310-550046	Office Equipment	\$ 82,000.00	\$ 1,539.12	\$ 11,518.31	\$ 70,481.69	\$ -	85.95%
01-30-310-550048	Postage	\$ 58,800.00	\$ 3,909.94	\$ 19,562.16	\$ 39,237.84	\$ -	66.73%
01-30-310-550066	Subscriptions	\$ 11,000.00	\$ 497.10	\$ 1,757.02	\$ 9,242.98	\$ -	84.03%
01-30-310-550072	Misc Operating Expenses	\$ -	\$ -	\$ 35,007.49	\$ (35,007.49)	\$ -	0.00%
01-30-310-550084	Depreciation	\$ 2,468,440.00	\$ 210,197.61	\$ 1,045,075.29	\$ 1,423,364.71	\$ -	57.66%
	Finance & Admin Services Materials & Supplies	\$ 2,664,840.00	\$ 217,300.73	\$ 1,116,768.83	\$ 1,548,071.17	\$ -	58.09%
01-30-310-500190	Temporary Labor	\$ 83,000.00	\$ 8,289.87	\$ 66,178.02	\$ 16,821.98	\$ -	20.27%
01-30-310-550001	Bank Charges	\$ 30,000.00	\$ 2,271.72	\$ 11,812.79	\$ 18,187.21	\$ -	60.62%
01-30-310-550030	Membership Dues	\$ 30,500.00	\$ 160.00	\$ 6,370.00	\$ 24,130.00	\$ -	79.11%
01-30-310-550036	Notary & Lien Fees	\$ 1,500.00	\$ -	\$ 161.00	\$ 1,339.00	\$ -	89.27%
01-30-310-550054	Property, Auto& Gen Liab Insur	\$ 105,000.00	\$ 6,511.00	\$ 34,868.40	\$ 70,131.60	\$ -	66.79%
01-30-310-580001	Accounting & Audit	\$ 31,000.00	\$ 4,215.00	\$ 4,215.00	\$ 26,785.00	\$ 4,025.00	73.42%
01-30-310-580011	General Legal	\$ 150,000.00	\$ 20,428.02	\$ 58,094.45	\$ 91,905.55	\$ -	61.27%
01-30-310-580021	IT/Software Support	\$ 30,000.00	\$ 1,112.74	\$ 28,440.74	\$ 1,559.26	\$ -	5.20%
	Finance & Admin Services	\$ 461,000.00	\$ 42,988.35	\$ 210,140.40	\$ 250,859.60	\$ 4,025.00	53.54%
Expense Total	FINANCE & ADMIN SERVICES	\$ 4,582,023.84	\$ 373,687.69	\$ 1,798,383.30	\$ 2,783,640.54	\$ 4,025.00	61.00%
40	OPERATIONS						
410	Source of Supply Personnel						
01-40-410-500105	Labor	\$ 280,784.15	\$ 12,020.35	\$ 60,759.30	\$ 220,024.85	\$ -	78.36%
01-40-410-500110	Overtime	\$ 13,476.00	\$ 512.82	\$ 4,374.71	\$ 9,101.29	\$ -	67.54%
01-40-410-500111	Double time	\$ 100.00	\$ -	\$ 122.10	\$ (22.10)	\$ -	-22.10%
01-40-410-500115	Social Security	\$ 17,842.62	\$ 951.15	\$ 4,432.81	\$ 13,409.81	\$ -	75.16%
01-40-410-500120	Medicare	\$ 4,172.87	\$ 222.44	\$ 1,036.71	\$ 3,136.16	\$ -	75.16%
01-40-410-500125	Health Insurance	\$ 84,052.08	\$ 5,033.81	\$ 23,022.89	\$ 61,029.19	\$ -	72.61%
01-40-410-500140	Life Insurance	\$ 1,272.00	\$ 72.67	\$ 291.96	\$ 980.04	\$ -	77.05%
01-40-410-500145	Workers' Compensation	\$ 20,623.51	\$ 1,245.75	\$ 5,755.80	\$ 14,867.71	\$ -	72.09%
01-40-410-500155	Retirement/CalPERS	\$ 55,341.84	\$ 3,573.47	\$ 16,082.38	\$ 39,259.46	\$ -	70.94%
01-40-410-500165	Uniforms & Employee Benefits	\$ 1,000.00	\$ -	\$ 130.00	\$ 870.00	\$ -	87.00%
01-40-410-500170	Education Expenses	\$ 1,500.00	\$ 20.00	\$ 110.00	\$ 1,390.00	\$ -	92.67%
01-40-410-500175	Seminar & Travel Expenses	\$ 500.00	\$ -	\$ 125.60	\$ 374.40	\$ -	74.88%
01-40-410-500180	Accrued Sick Leave Expenses	\$ -	\$ 3,411.89	\$ 5,776.66	\$ (5,776.66)	\$ -	0.00%
01-40-410-500185	Accrued Vacation Expenses	\$ -	\$ -	\$ 1,465.84	\$ (1,465.84)	\$ -	0.00%
01-40-410-550024	Employment Testing	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ -	100.00%
440	Transmission & Distribution Personnel						
01-40-440-500105	Labor	\$ 477,194.49	\$ 26,190.14	\$ 124,802.47	\$ 352,392.02	\$ -	73.85%
01-40-440-500110	Overtime	\$ 10,000.00	\$ 520.24	\$ 5,720.32	\$ 4,279.68	\$ -	42.80%
01-40-440-500111	Double time	\$ 500.00	\$ 200.28	\$ 687.79	\$ (187.79)	\$ -	-37.56%
01-40-440-500115	Social Security	\$ 29,586.06	\$ 1,885.33	\$ 9,584.83	\$ 20,001.23	\$ -	67.60%
01-40-440-500120	Medicare	\$ 6,919.32	\$ 440.98	\$ 2,241.79	\$ 4,677.53	\$ -	67.60%
01-40-440-500125	Health Insurance	\$ 180,245.02	\$ 11,911.80	\$ 59,754.24	\$ 120,490.78	\$ -	66.85%
01-40-440-500140	Life Insurance	\$ 1,954.80	\$ 137.60	\$ 615.35	\$ 1,339.45	\$ -	68.52%
01-40-440-500145	Workers' Compensation	\$ 39,320.83	\$ 2,242.33	\$ 11,281.71	\$ 28,039.12	\$ -	71.31%
01-40-440-500155	Retirement/CalPERS	\$ 73,612.90	\$ 6,195.42	\$ 30,280.30	\$ 43,332.60	\$ -	58.87%
01-40-440-500165	Uniforms & Employee Benefits	\$ 4,000.00	\$ 199.00	\$ 459.00	\$ 3,541.00	\$ -	88.53%
01-40-440-500170	Education Expenses	\$ 1,000.00	\$ -	\$ 771.68	\$ 228.32	\$ -	22.83%
01-40-440-500175	Seminar & Travel Expenses	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	100.00%
01-40-440-500180	Accrued Sick Leave Expenses	\$ -	\$ 4,476.47	\$ 21,584.05	\$ (21,584.05)	\$ -	0.00%
01-40-440-500185	Accrued Vacation Expenses	\$ -	\$ 783.34	\$ 11,245.28	\$ (11,245.28)	\$ -	0.00%
01-40-440-500195	CIP Related Labor	\$ (40,000.00)	\$ -	\$ (807.12)	\$ (39,192.88)	\$ -	97.98%
01-40-440-550024	Employment Testing	\$ 200.00	\$ -	\$ 25.00	\$ 175.00	\$ -	87.50%
450	Inspections Personnel						
01-40-450-500105	Labor	\$ 24,077.03	\$ 825.82	\$ 4,417.50	\$ 19,659.53	\$ -	81.65%
01-40-450-500110	Overtime	\$ -	\$ 396.84	\$ 671.57	\$ (671.57)	\$ -	0.00%
01-40-450-500115	Social Security	\$ 1,492.78	\$ 75.79	\$ 315.55	\$ 1,177.23	\$ -	78.86%
01-40-450-500120	Medicare	\$ 349.12	\$ 17.72	\$ 73.77	\$ 275.35	\$ -	78.87%
01-40-450-500125	Health Insurance	\$ 6,537.38	\$ 388.91	\$ 1,404.76	\$ 5,132.62	\$ -	78.51%
01-40-450-500140	Life Insurance	\$ 150.00	\$ 8.11	\$ 25.46	\$ 124.54	\$ -	83.03%
01-40-450-500145	Workers' Compensation	\$ 1,983.95	\$ 98.00	\$ 398.22	\$ 1,585.73	\$ -	79.93%
01-40-450-500155	Retirement/CalPERS	\$ 1,938.20	\$ 194.08	\$ 1,129.69	\$ 808.51	\$ -	41.71%
01-40-450-500165	Uniforms & Employee Benefits	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ -	100.00%

Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/
460	Customer Svc & Meter Reading Personnel						
01-40-460-500105	Labor	\$ 141,961.81	\$ 11,896.71	\$ 56,598.84	\$ 85,362.97	\$ -	60.13%
01-40-460-500110	Overtime	\$ 3,200.00	\$ 164.40	\$ 1,065.61	\$ 2,134.39	\$ -	66.70%
01-40-460-500111	Double time	\$ 100.00	\$ 54.80	\$ 54.80	\$ 45.20	\$ -	45.20%
01-40-460-500115	Social Security	\$ 8,801.63	\$ 751.22	\$ 3,719.93	\$ 5,081.70	\$ -	57.74%
01-40-460-500120	Medicare	\$ 2,058.45	\$ 175.70	\$ 870.04	\$ 1,188.41	\$ -	57.73%
01-40-460-500125	Health Insurance	\$ 56,034.72	\$ 5,158.96	\$ 25,708.43	\$ 30,326.29	\$ -	54.12%
01-40-460-500140	Life Insurance	\$ 624.00	\$ 43.32	\$ 286.27	\$ 337.73	\$ -	54.12%
01-40-460-500145	Workers' Compensation	\$ 11,697.65	\$ 989.92	\$ 4,914.47	\$ 6,783.18	\$ -	57.99%
01-40-460-500155	Retirement/CalPERS	\$ 26,269.18	\$ 2,610.04	\$ 12,786.36	\$ 13,482.82	\$ -	51.33%
01-40-460-500165	Uniforms & Employee Benefits	\$ 750.00	\$ -	\$ -	\$ 750.00	\$ -	100.00%
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%
01-40-460-500180	Accrued Sick Leave Expenses	\$ -	\$ 505.10	\$ 5,801.53	\$ (5,801.53)	\$ -	0.00%
01-40-460-500185	Accrued Vacation Expenses	\$ -	\$ -	\$ 3,523.52	\$ (3,523.52)	\$ -	0.00%
01-40-460-550024	Employment Testing	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ -	100.00%
470	Maintenance & General Plant Personnel						
01-40-470-500105	Labor	\$ 32,000.00	\$ 2,368.08	\$ 21,690.00	\$ 10,310.00	\$ -	32.22%
01-40-470-500115	Social Security	\$ 1,700.00	\$ 146.81	\$ 1,331.21	\$ 368.79	\$ -	21.69%
01-40-470-500120	Medicare	\$ 400.00	\$ 34.32	\$ 311.29	\$ 88.71	\$ -	22.18%
01-40-470-500125	Health Insurance	\$ 11,000.00	\$ 1,046.77	\$ 9,273.04	\$ 1,726.96	\$ -	15.70%
01-40-470-500140	Life Insurance	\$ 200.00	\$ 21.78	\$ 105.94	\$ 94.06	\$ -	47.03%
01-40-470-500145	Workers' Compensation	\$ 2,500.00	\$ 193.45	\$ 1,761.95	\$ 738.05	\$ -	29.52%
01-40-470-500155	Retirement/CalPERS	\$ 9,950.00	\$ 417.34	\$ 4,531.92	\$ 5,418.08	\$ -	54.45%
	Operations Personnel	\$ 1,612,974.39	\$ 110,831.27	\$ 564,505.12	\$ 1,048,469.27	\$ -	65.00%
410	Source of Supply Materials & Supplies						
01-40-410-501101	Electricity - Wells	\$ 1,692,915.00	\$ 92,953.77	\$ 492,791.26	\$ 1,200,123.74	\$ -	70.89%
01-40-410-501201	Gas - Wells	\$ 225.00	\$ 14.79	\$ 74.57	\$ 150.43	\$ -	66.86%
01-40-410-510011	Treatment & Chemicals	\$ 80,100.00	\$ -	\$ 4,863.06	\$ 75,236.94	\$ 25,003.62	62.71%
01-40-410-510021	Lab Testing	\$ 95,000.00	\$ 2,960.00	\$ 13,055.00	\$ 81,945.00	\$ -	86.26%
01-40-410-510031	Small Tools, Parts & Maint	\$ 1,000.00	\$ 16.18	\$ 16.18	\$ 983.82	\$ -	98.38%
01-40-410-520021	Maint & Rpr-Telemetry Equip	\$ 1,500.00	\$ 780.10	\$ 1,496.34	\$ 3.66	\$ -	0.24%
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	\$ 5,595.87	\$ 22,608.72	\$ 77,391.28	\$ -	77.39%
01-40-410-550066	Subscriptions	\$ 600.00	\$ -	\$ -	\$ 600.00	\$ -	100.00%
440	Trans & Distribution Materials & Supplies						
01-40-440-510031	Small Tools, Parts & Maint	\$ 400.00	\$ -	\$ -	\$ 400.00	\$ -	100.00%
01-40-440-520071	Maint & Rpr-Pipelines&Hydrants	\$ 55,000.00	\$ 1,266.12	\$ 14,096.91	\$ 40,903.09	\$ -	74.37%
01-40-440-520081	Maint & Rpr-Pressure Regulatrs	\$ 5,000.00	\$ 1,362.56	\$ 1,362.56	\$ 3,637.44	\$ -	72.75%
01-40-440-540001	Backflow Devices	\$ 1,800.00	\$ -	\$ -	\$ 1,800.00	\$ -	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)	\$ -	\$ -	\$ (5,000.00)	\$ -	100.00%
01-40-440-540036	Line Locates	\$ 3,500.00	\$ 115.50	\$ 544.50	\$ 2,955.50	\$ -	84.44%
01-40-440-540042	Meters Maintenance & Services	\$ 82,000.00	\$ 3,675.92	\$ 33,060.18	\$ 48,939.82	\$ -	59.68%
01-40-440-540078	Reservoirs Maintenance	\$ 18,000.00	\$ -	\$ 2,350.56	\$ 15,649.44	\$ -	86.94%
470	Maint & General Plant Materials & Supplies						
01-40-470-501111	Electricity - 560 Magnolia	\$ 23,600.00	\$ 1,268.02	\$ 6,296.93	\$ 17,303.07	\$ -	73.32%
01-40-470-501121	Electricity - 12303 Oak Glen	\$ 2,800.00	\$ 171.48	\$ 692.80	\$ 2,107.20	\$ -	75.26%
01-40-470-501131	Electricity - 13695 Oak Glen	\$ 1,500.00	\$ 65.44	\$ 309.38	\$ 1,190.62	\$ -	79.37%
01-40-470-501141	Electricity - 13697 Oak Glen	\$ 2,725.00	\$ 148.42	\$ 672.68	\$ 2,052.32	\$ -	75.31%
01-40-470-501151	Elec - 9781 Avenida Miravilla	\$ 2,200.00	\$ 83.41	\$ 419.18	\$ 1,780.82	\$ -	80.95%
01-40-470-501161	Electricity - 815 E. 12th	\$ 6,000.00	\$ 219.21	\$ 1,216.67	\$ 4,783.33	\$ -	79.72%
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	\$ -	\$ 514.42	\$ 585.58	\$ -	53.23%
01-40-470-501341	Propane - 13697 Oak Glen	\$ 1,200.00	\$ -	\$ 432.17	\$ 767.83	\$ -	63.99%
01-40-470-501351	Propane-9781 Avenida Miravilla	\$ 1,200.00	\$ -	\$ 361.11	\$ 838.89	\$ -	69.91%
01-40-470-501411	Sanitation - 560 Magnolia	\$ 1,800.00	\$ 94.34	\$ 541.04	\$ 1,258.96	\$ -	69.94%
01-40-470-501461	Sanitation - 815 E. 12th	\$ 3,600.00	\$ 257.15	\$ 1,285.75	\$ 2,314.25	\$ -	64.28%
01-40-470-501471	Sanitation - 11083 Cherry Ave	\$ 3,200.00	\$ 242.78	\$ 1,213.90	\$ 1,986.10	\$ -	62.07%
01-40-470-501511	Phones - 560 Magnolia	\$ 25,000.00	\$ 1,755.35	\$ 7,511.11	\$ 17,488.89	\$ -	69.96%
01-40-470-501561	Phones - 815 E. 12th	\$ 3,200.00	\$ 111.07	\$ 513.42	\$ 2,686.58	\$ -	83.96%
01-40-470-501600	Property Maintenance & Repair	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ -	100.00%
01-40-470-501611	Maint & Repair- 560 Magnolia	\$ 16,000.00	\$ 1,408.97	\$ 6,227.38	\$ 9,772.62	\$ -	61.08%
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	\$ -	\$ -	\$ 1,500.00	\$ -	100.00%
01-40-470-501661	Maint & Repair- 815 E. 12th	\$ 5,000.00	\$ 243.45	\$ 1,089.65	\$ 3,910.35	\$ -	78.21%
01-40-470-501691	Maint & Rpr- Bldgs (General)	\$ 5,000.00	\$ 738.69	\$ 1,152.27	\$ 3,847.73	\$ -	76.95%

Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/
01-40-470-510001	Auto/Fuel	\$ 85,000.00	\$ 6,975.33	\$ 25,191.51	\$ 59,808.49	\$ -	70.36%
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	\$ -	\$ 1,281.31	\$ 4,218.69	\$ -	76.70%
01-40-470-520031	Maint & Rpr-General Equipment	\$ 45,000.00	\$ 232.73	\$ 7,548.01	\$ 37,451.99	\$ 3,859.31	74.65%
01-40-470-520041	Maint & Rpr-Fleet	\$ 64,200.00	\$ 8,699.02	\$ 56,232.67	\$ 7,967.33	\$ -	12.41%
01-40-470-520091	Maint & Rpr-Communicatn Equip	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ -	100.00%
510	General Materials & Supplies						
01-40-510-510031	Small Tools, Parts & Maint	\$ 7,300.00	\$ 418.18	\$ 1,680.98	\$ 5,619.02	\$ -	76.97%
	Operations Materials & Supplies	\$ 2,444,085.00	\$ 131,873.85	\$ 708,704.18	\$ 1,735,380.82	\$ 28,862.93	69.82%
410	Source of Supply Services						
01-40-410-500501	State Project Water Purchases	\$ 2,176,000.00	\$ 153,428.00	\$ 292,616.00	\$ 1,883,384.00	\$ -	86.55%
01-40-410-540084	State Mandates & Tariffs	\$ 50,000.00	\$ 1,191.68	\$ 16,113.98	\$ 33,886.02	\$ -	67.77%
470	Maintenance & General Plant Services						
01-40-470-540030	Landscape Maintenance	\$ 15,000.00	\$ 72.33	\$ 378.79	\$ 14,621.21	\$ -	97.47%
01-40-470-540072	Rechrg Facs, Cnyns&Ponds Maint	\$ 20,000.00	\$ 3,226.68	\$ 13,822.44	\$ 6,177.56	\$ -	30.89%
	OperationsServices	\$ 2,261,000.00	\$ 157,918.69	\$ 322,931.21	\$ 1,938,068.79	\$ -	85.72%
Expense Total	OPERATIONS	\$ 6,318,059.39	\$ 400,623.81	\$ 1,596,140.51	\$ 4,721,918.88	\$ 28,862.93	74.00%
50	GENERAL						
01-50-510-540066	Property Damages & Theft	\$ 2,000.00	\$ 2,942.12	\$ 4,379.39	\$ (2,379.39)	\$ -	-118.97%
01-50-510-550040	General Supplies	\$ 10,000.00	\$ 165.63	\$ 5,277.43	\$ 4,722.57	\$ -	47.23%
01-50-510-550060	Public Education	\$ 5,000.00	\$ -	\$ 143.39	\$ 4,856.61	\$ -	97.13%
01-50-510-550072	Misc Operating Expenses	\$ 4,500.00	\$ -	\$ 125,000.00	\$ (120,500.00)	\$ -	-2677.78%
	General Materials & Supplies	\$ 21,500.00	\$ 3,107.75	\$ 134,800.21	\$ (113,300.21)	\$ -	-526.98%
01-50-510-550096	Beaumont Basin Watermaster	\$ 35,000.00	\$ 19,856.00	\$ 19,856.00	\$ 15,144.00	\$ -	43.27%
	General Services	\$ 35,000.00	\$ 19,856.00	\$ 19,856.00	\$ 15,144.00	\$ -	43.27%
Expense Total	GENERAL	\$ 56,500.00	\$ 22,963.75	\$ 154,656.21	\$ (98,156.21)	\$ -	-174.00%
Expense Total	ALL EXPENSES	\$ 11,251,712.91	\$ 821,381.84	\$ 3,678,881.52	\$ 7,572,831.39	\$ 32,887.93	67.00%



**Beaumont-Cherry Valley Water District
Cash Balance & Investment Report
As of May 31st, 2015**

Account Name	Account Ending #	Cash Balance Per Account Balance	Prior Month Balance
Wells Fargo			
General	4152	\$11,320,785.26	\$8,986,321.65
Total Cash		\$ 11,320,785.26	\$ 8,986,321.65

Investment Summary

Account Name	Market Value	Prior Month Balance	Actual % of Total	Policy % Limit	Maturity	Par Amount	Rate	2015 Interest to Date
Ca. State Treasurer's Office: Local Agency Investment Fund	\$ 10,821,533.44	\$ 10,821,533.44	100%	No Limit	Liquid	N/A	0.233	\$ 6,935.51
Total Investments	\$ 10,821,533.44	\$ 10,821,533.44						\$ 6,935.51
Total Cash & Investments	\$ 22,142,318.70	\$ 19,807,855.09						

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

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

Accounts Payable

Checks by Date - Detail by Check Date

User: yrodriguez
Printed: 6/23/2015 3:47 PM

Beaumont-Cherry Valley Water District

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



Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
ACH	10030	Southern California Edison	06/02/2015	
	001035 May 2015	Electric Charges Apr 24-May 26 560 Magnolia Ave		1,268.02
	076437 May 2015	Electric Charges Apr 24-May 26 12303 Oak Glen Rd		171.48
	206083 May 2015	Electric Charges Apr 24-May 26 9781 Avenida Miravilla Shop		83.41
	338067 May 2015	Electric Charges Apr 24-May 26 13695 Oak Glen Rd		65.44
	346958 May 2015	Electric Charges Apr 24-May 26 815 E 12th St		219.21
	374889 May 2015	Electric Charges Apr 24-May 26 25 Wells		92,953.77
	593142 May 2015	Electric Charges Apr 24-May 26 13697 Oak Glen Rd		148.42
Total for this ACH Check for Vendor 10030:				94,909.75
ACH	10471	Marvin J Paull Enterprises, Inc.	06/02/2015	
	052615	Actuarial Consulting for OPEB for GASB 68 05/05-05/25/2015		2,275.00
	052615	Actuarial Consulting for OPEB for GASB 68 05/05-05/25/2015		535.00
Total for this ACH Check for Vendor 10471:				2,810.00
ACH	10288	CalPERS Health Fiscal Services Division	06/02/2015	
	1749	Active Employees Health Insurance June 2015		38,836.72
	1749	Retired Employees Health Insurance June 2015		758.40
	1749	Admin Fee for Health Insurance June 2015		136.03
Total for this ACH Check for Vendor 10288:				39,731.15
3738	10251	Accounting Principals Inc.	06/02/2015	
	7060339	Temporary Accountant KD W/E 05/17/15		2,008.67
	7068024	Temporary Accountant KD W/E 05/24/15		1,509.26
Total for Check Number 3738:				3,517.93
3739	10001	Action True Value Hardware	06/02/2015	
	43713	Reducer Drill Bit Elec Coupler for Well #29 Swamp Cooler		4.50
	43713	(1) PVC Cutters Used for Well #29 Swamp Cooler		16.18
	43713	(2) Elbows for Well #29 Swamp Cooler		0.63
	43713	PVC Glue for Well #29 Swamp Cooler		5.39
	43713	(2) Pair of Safety Glasses for Employee J Medina		10.35
	43713	(1) Key and Hide a Key for Unit #12		5.05
	43713	(2) PVC Couplers and Hose Bib for Well #23 & #25 Swamp Coolers		15.09
	43928	(1) Raincoat for Employee E Floyd		21.58
	43928	Anchors, Cable Ties, Conduit for Well #29 Swamp Cooler		10.08
	43928	(1) Shut off Valve for Well #29 Swamp Cooler		11.87
	43928	PVC Pipe, Straps, Conduit for Well #29 Swamp Cooler		14.06
	43928	Elbows, Galv Nipples, Couplers, for Well #29 Swamp Cooler		4.55
	43928	(1) Hacksaw Blade - Tools for Unit #17		23.75
	43928	(1) Pack SawAll Blades - Tools for Unit #17		21.58
	43928	(1) 3/4" Brass Valve for Well # 14		14.03
	43928	(1) Brush - Tool for Unit #11		11.88
Total for Check Number 3739:				190.57

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
3740	10086 289076	American Family Life Assurance Company of Columbus AFLAC Employee Insurance May 2015	06/02/2015	885.62
Total for Check Number 3740:				885.62
3741	10305 B-163 B-163	Beaumont Basin Watermaster Installation of Water Level Monitoring Equipment Beaumont Basin Prep of 2014 Annual Report, Safe Yield, Groundwater Model	06/02/2015	3,698.00 16,158.00
Total for Check Number 3741:				19,856.00
3742	10010 5714	Beaumont Tire (1) Flat Tire Repair Right Rear Unit #22	06/02/2015	20.00
Total for Check Number 3742:				20.00
3743	10308 520-15	Byrd Industrial Electronics Modify Controls on SCADA System Well 26	06/02/2015	771.24
Total for Check Number 3743:				771.24
3744	10014 09978 09978	Cherry Valley Automotive Oil Change Unit #1 Battery Service/Tire Rotation Unit #1	06/02/2015	19.27 38.00
Total for Check Number 3744:				57.27
3745	10112 664164	Cla-Val Preventative Maintenance of Main Valve & Pilot for Cherry Bypass	06/02/2015	1,362.56
Total for Check Number 3745:				1,362.56
3746	10323 05946	Ben DeForge Safety Boots B Deforge	06/02/2015	70.18
Total for Check Number 3746:				70.18
3747	10174 179795	United State and Canada Government Finance Officers Associatic Membership for Y Rodriguez 8/1/15-7/31/16	06/02/2015	160.00
Total for Check Number 3747:				160.00
3748	10022 99383	Hemet Valley Tool & Supply Repair for Powder Puff Air Tamper Compactor	06/02/2015	206.15
Total for Check Number 3748:				206.15
3749	10025 051315	Lee's Auto Body Repair Window Damage D Webster Board Approved 05.13.15	06/02/2015	487.20
Total for Check Number 3749:				487.20
3750	10278 KM05754034	Metlife - Group Benefits Monthly MetLife Dental Jun 2015	06/02/2015	482.99
Total for Check Number 3750:				482.99
3751	10196 S1059606.001 S1059606.001 S1059606.001 S1061267.001	National Meter & Automation, Inc. (20) 3/4" Badger Meters - Inventory (100) 1" Badger Meters - Inventory (4) 2" Badger Meters - Inventory (4) Radio Read Meters and Supplies for Meter Reading Testing	06/02/2015	1,922.40 14,364.00 2,514.24 831.60

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
Total for Check Number 3751:				19,632.24
3752	10275 05312015	Prestige Mobile Detail Bi Wk Wash Units 1,15,12,18,13,22,17,4,5,3,16,11,20, 19,Kenworth	06/02/2015	272.00
Total for Check Number 3752:				272.00
3753	10095 201504000339 201504000339	Riverside County Waste Management Broken Pallets NCR II Weed Removal Waste	06/02/2015	40.65 9.00
Total for Check Number 3753:				49.65
3754	10042 07132135000 May	Southern California Gas Company Montly Gas Charges 04/29-05/29/15	06/02/2015	14.79
Total for Check Number 3754:				14.79
3755	10276 00 610763 0001	Standard Insurance Company Monthly Life and AD & D Insurance June 2015	06/02/2015	645.95
Total for Check Number 3755:				645.95
3756	10031 3265278321 3265278321 3265278321 3265278321 3265278321 3265278321 3265278322 3266377779 3266377780 3266377780 3266377780 3266377780 3266377782	Staples Advantage (1) 100CT 10x13 Clasp Envelopes - Main Office Stock (1) HP Blank Ink Cartridge - Main Office Stock (2) 50CT Manila Folders-Main Office Stock (1) Dozen Black Sharpie Markers - Main Office Stock (1) 250CT Towel Fold Napkins-Main Office Stock (1) 8PK Sharpie Assorted Pack - Main Office Stock (1) Box File Pkt Ltr-Main Office Stock (1) 32Ct 9x12 Manila Clasp Envelopes - Main Office Stock (2) Cases of Copy Paper - Main Office Stock (1) 300CT Plastic Spoons - Main Office Stock (1) Pack Paper Towels-Main Office Stock (2) 10PK File Pkt Ltr-Main Office Stock (1) 10Pk Thermal Print Rolls-Main Office Stock	06/02/2015	29.69 23.75 35.40 8.95 49.89 6.79 55.29 37.79 86.38 16.19 21.59 30.22 44.27
Total for Check Number 3756:				446.20
3757	10284 520150044	Underground Service Alert of Southern California 77 New Ticket Charges May 2015	06/02/2015	115.50
Total for Check Number 3757:				115.50
3758	10035 647985 647985	Usa Blue Book / Customer #911392 1" Corp Stop with CPVC Quill 1/2" for Wel l#23 Cl2 Freight	06/02/2015	310.65 22.82
Total for Check Number 3758:				333.47
3759	10057 078689229 079134608	Xerox Corporation Xerox Service Reimbursed Charges 1/21-2/28 Xerox Service Reimbursed Charges 2/28-3/30	06/02/2015	1,162.66 1,127.50
Total for Check Number 3759:				2,290.16
3760	UB*01308	Bruce & Christney Barilla Refund Check	06/02/2015	23.68
Total for Check Number 3760:				23.68

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
3761	UB*01332	Maurice Bingham Refund Check Refund Check Refund Check Refund Check	06/02/2015	180.81 38.82 18.60 13.34
Total for Check Number 3761:				251.57
3762	UB*01321	Bertha Braggs Refund Check Refund Check Refund Check Refund Check	06/02/2015	30.47 52.51 25.16 18.05
Total for Check Number 3762:				126.19
3763	UB*01329	Samantha Ciotta Refund Check	06/02/2015	103.85
Total for Check Number 3763:				103.85
3764	UB*01314	Community Services Dept. City Of Beaumont Refund Check	06/02/2015	663.73
Total for Check Number 3764:				663.73
3765	UB*01312	John M. Cooke Refund Check	06/02/2015	31.23
Total for Check Number 3765:				31.23
3766	UB*01315	Jeannette Crawley Refund Check	06/02/2015	250.00
Total for Check Number 3766:				250.00
3767	UB*01336	Donna Daughtery Refund Check Refund Check Refund Check Refund Check	06/02/2015	39.43 78.81 37.76 27.09
Total for Check Number 3767:				183.09
3768	UB*01310	Zaroug Derderian Refund Check	06/02/2015	24.21
Total for Check Number 3768:				24.21
3769	UB*01323	Maurice or Reina Dumas Refund Check Refund Check	06/02/2015	15.36 2.43
Total for Check Number 3769:				17.79
3770	UB*01306	Ely Ruth Gochez Refund Check	06/02/2015	95.52
Total for Check Number 3770:				95.52
3771	UB*01309	H. R. Trout Refund Check	06/02/2015	47.96
Total for Check Number 3771:				47.96

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
3772	UB*01319	Jerry Hanes Refund Check	06/02/2015	250.00
Total for Check Number 3772:				250.00
3773	UB*01311	Eva Hudson Refund Check	06/02/2015	82.50
Total for Check Number 3773:				82.50
3774	UB*01303	Jeff Teel- Agent Refund Check	06/02/2015	61.11
Total for Check Number 3774:				61.11
3775	UB*01318	Daniel Koneck Refund Check Refund Check Refund Check Refund Check	06/02/2015	8.40 7.68 3.68 2.64
Total for Check Number 3775:				22.40
3776	UB*01317	Tabitha A. Laser Refund Check	06/02/2015	74.25
Total for Check Number 3776:				74.25
3777	UB*01322	Shane Leeger Refund Check Refund Check Refund Check Refund Check	06/02/2015	151.55 24.23 11.61 8.33
Total for Check Number 3777:				195.72
3778	UB*01337	Jessica Leon Refund Check Refund Check Refund Check Refund Check	06/02/2015	44.87 30.23 14.48 10.39
Total for Check Number 3778:				99.97
3779	UB*01328	Lisette Ley Refund Check	06/02/2015	155.74
Total for Check Number 3779:				155.74
3780	UB*01335	Kathleen Lueke-Evylnn Refund Check Refund Check Refund Check Refund Check	06/02/2015	21.48 70.81 33.60 24.11
Total for Check Number 3780:				150.00
3781	UB*01305	Natalie May Refund Check	06/02/2015	73.38
Total for Check Number 3781:				73.38

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
3782	UB*01313	Jennifer Milliken Refund Check	06/02/2015	72.41
Total for Check Number 3782:				72.41
3783	UB*01324	Leanne Mitchell Refund Check	06/02/2015	23.50
Total for Check Number 3783:				23.50
3784	UB*01320	Robert Mooney Refund Check	06/02/2015	27.47
Total for Check Number 3784:				27.47
3785	UB*01307	Toby Osako Refund Check	06/02/2015	76.02
Total for Check Number 3785:				76.02
3786	UB*01326	Joshua Rogers Refund Check Refund Check Refund Check Refund Check	06/02/2015	62.77 47.79 22.90 16.43
Total for Check Number 3786:				149.89
3787	UB*01316	George & Barbara Schrader Refund Check Refund Check Refund Check Refund Check	06/02/2015	507.15 50.82 24.36 17.47
Total for Check Number 3787:				599.80
3788	UB*01304	Clive Scott Refund Check	06/02/2015	62.34
Total for Check Number 3788:				62.34
3789	UB*01327	So Cal Sandbags Inc Refund Check	06/02/2015	658.30
Total for Check Number 3789:				658.30
3790	UB*01330	Toddy Vander Broek Refund Check	06/02/2015	174.44
Total for Check Number 3790:				174.44
3791	UB*01325	Pablo Villacorta Refund Check Refund Check Refund Check Refund Check	06/02/2015	38.15 56.52 27.08 19.43
Total for Check Number 3791:				141.18

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
3792	UB*01334	Adam Webb Refund Check Refund Check Refund Check Refund Check	06/02/2015	6.83 15.78 7.56 5.42
Total for Check Number 3792:				35.59
3793	UB*01331	Eric Welsh Refund Check	06/02/2015	62.23
Total for Check Number 3793:				62.23
3794	UB*01333	Ashley Wilder Refund Check Refund Check Refund Check Refund Check	06/02/2015	14.17 21.74 15.59 45.36
Total for Check Number 3794:				96.86
Total for 6/2/2015:				194,482.49
ACH	10085	Calpers Retirement System PR Batch 00001.06.2015 CalPERS 1% ER Paid PR Batch 00001.06.2015 CalPERS 7% Deduction PR Batch 00001.06.2015 CalPERS 8% EE Paid PR Batch 00001.06.2015 CalPERS 8% ER Paid PR Batch 00001.06.2015 CalPERS Employer Paid PR Batch 00001.06.2015 CalPERS 6.9%	06/04/2015 PR Batch 00001 PR Batch 00001 PR Batch 00001 PR Batch 00001 PR Batch 00001 PR Batch 00001	210.77 2,051.96 2,527.82 892.17 12,036.25 568.43
Total for this ACH Check for Vendor 10085:				18,287.40
ACH	10087	Edd State Of California PR Batch 00001.06.2015 CA SDI PR Batch 00001.06.2015 State Income Tax	06/04/2015 PR Batch 00001 PR Batch 00001	662.07 2,396.64
Total for this ACH Check for Vendor 10087:				3,058.71
ACH	10094	U.S. Treasury PR Batch 00001.06.2015 Federal Income Tax PR Batch 00001.06.2015 FICA Employee Portion PR Batch 00001.06.2015 FICA Employer Portion PR Batch 00001.06.2015 Medicare Employee Portion PR Batch 00001.06.2015 Medicare Employer Portion	06/04/2015 PR Batch 00001 PR Batch 00001 PR Batch 00001 PR Batch 00001 PR Batch 00001	7,591.53 4,563.80 4,563.80 1,067.38 1,067.38
Total for this ACH Check for Vendor 10094:				18,853.89
ACH	10141	Ca State Disbursement Unit PR Batch 00001.06.2015 Garnishment PR Batch 00001.06.2015 Garnishment	06/04/2015 PR Batch 00001 PR Batch 00001	191.53 360.57
Total for this ACH Check for Vendor 10141:				552.10
ACH	10203	Ing Life Insurance PR Batch 00001.06.2015 Deferred Comp	06/04/2015 PR Batch 00001	460.00
Total for this ACH Check for Vendor 10203:				460.00
ACH	10264	Calpers Supplemental Income Plans PR Batch 00001.06.2015 CalPERS 457	06/04/2015 PR Batch 00001	1,584.61
Total for this ACH Check for Vendor 10264:				1,584.61

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
Total for 6/4/2015:				42,796.71
ACH	10085	Calpers Retirement System	06/11/2015	
		PR Batch 00002.06.2015 CalPERS 1% ER Paid	PR Batch 00002	16.36
		PR Batch 00002.06.2015 CalPERS 7% Deduction	PR Batch 00002	114.53
		PR Batch 00002.06.2015 CalPERS Employer Paid	PR Batch 00002	308.55
Total for this ACH Check for Vendor 10085:				439.44
ACH	10087	Edd State Of California	06/11/2015	
		PR Batch 00002.06.2015 CA SDI	PR Batch 00002	14.73
		PR Batch 00002.06.2015 State Income Tax	PR Batch 00002	111.57
Total for this ACH Check for Vendor 10087:				126.30
ACH	10094	U.S. Treasury	06/11/2015	
		PR Batch 00002.06.2015 Federal Income Tax	PR Batch 00002	388.58
		PR Batch 00002.06.2015 FICA Employee Portion	PR Batch 00002	202.89
		PR Batch 00002.06.2015 FICA Employer Portion	PR Batch 00002	202.89
		PR Batch 00002.06.2015 Medicare Employee Portion	PR Batch 00002	47.45
		PR Batch 00002.06.2015 Medicare Employer Portion	PR Batch 00002	47.45
Total for this ACH Check for Vendor 10094:				889.26
Total for 6/11/2015:				1,455.00
3795	10099	A & A Fence Co. Inc	06/12/2015	
	17784	(30) Ranch Rails Fencing at NCR 1		875.77
	17784	(3) Posts Fencing at NCR 1		45.75
	17784	(3) Caps Fencing at NCR 1		3.24
Total for Check Number 3795:				924.76
3796	10251	Accounting Principals Inc.	06/12/2015	
	7081365	Temporary Accountant KD W/E 05/31/2015		1,642.43
Total for Check Number 3796:				1,642.43
3797	10272	Babcock Laboratories Inc	06/12/2015	
	BD52277-0034	(5) Coliforms - Wells 10, 16, 21, 23, 24		200.00
	BE50433-0034	(12) Coliforms B7-12,H1,H2,I1,I3,M3,N4		480.00
	BE51025-0034	(2) Nitrate Samples Well 16, Well 21		30.00
	BE51039-0034	(2) Nitrate Samples Cherry Resv and Vineland Resv		30.00
	BE51290-0034	(12) Coliforms B1-5,B10,H1,I1,I2,M1,N1		480.00
	BE51907-0037	(4) Coliforms - Wells 16, Well 21, Well 4A Raw, Well 5 Raw		160.00
	BE51914-0034	(2) Nitrate Samples Well 16 Well 21		30.00
	BE52465-0034	(12) Coliforms B1-6,B10,H1,I1,I2,M1,N3		480.00
	BE52466-0034	(2) Coliforms Well 19 RAW 10 Raw		80.00
	BE52803-0034	(2) Coliforms - B7-B12,H1,H2,I1,I3,M3,N4		480.00
Total for Check Number 3797:				2,450.00
3798	10287	Bank of the West	06/12/2015	
	10021	Fedex		
		Postage to Richards, Watson, & Gershon		27.65
		Postage to Patrick Babko		26.00
	10034	US Postal Service		
		(400) Postage Stamps		196.00
		Postage for Bid Packet Well 25		5.75
		Postage to Well & Drilling Co		2.66
		Business Cards for Knute		118.80
	10044	Verizon		
		Monthly Phone Service 04/10/15-05/09/15		233.45
		Monthly Phone Service 05/10/15-06/09/15		233.45
		Monthly Long Distance 04/25/15-05/24/15		42.31
		Monthly FIOS 04/25/15-05/24/15		64.95
		Monthly Phone Service 04/25/15-05/24/15		1,089.51
	10052	Home Depot Credit Services		

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
		1000FT CAT6 Wire for Main Office		160.92
	10083	California Chamber Of Commerce		
		Paid Sick Leave Webinar 05/21 Y Rodriguez		199.00
	10147	Online Information Services		
		173 Credit Reports for April 2015		497.10
	10174	United State and Canada Government Finance Officers Association of the		
		Best Practices in Budgeting 08/13 Webinar Y Rodriguez		160.00
	10349	Redlands-Yucaipa Rentals, Inc.		
		Light Tower & Arrow Board Rental for Night Highland Springs Job		192.50
	10377	Expedia Inc		
		Car Rental/ Airlines-Springbrook Conf 05/04-05/07 S Molina		654.09
		Car Rental/ Airlines-Springbrook Conf 05/04-05/07 Y Rodriguez		654.09
		Car Rental/ Airlines-Springbrook Conf 05/04-05/07 L Gonzales		654.09
	10426	Newegg Business, Inc.		
		(30) Cables-IT Stock		271.52
		(30) Cables-IT Stock Use Tax		-1.26
Total for Check Number 3798:				5,482.58
3799	10271	Beaumont Ace Home Center	06/12/2015	
	405883	(1) 22" Leaf Rake for Maintenance		22.67
	405883	(2) 1.33 Gallons of Roundup for Maintenance		49.66
	406369	(2) Employee Yellow Rainsuits		54.52
	406518	Couplings, Primer, PVC Cement, Used for Meter Repair		10.65
	406544	Install Waterline for Well 25 Swamp Cooler		50.33
	406612	Stomper Repairs		2.03
	406618	(1) PVC Union for Well 24 Air Vent		11.87
	406618	(1) Prograde Gloves for T Lara		15.11
	406618	(1) 6PC Screwdriver Set for Unit 19		27.53
	406627	Install Waterline for Well 23 Swamp Cooler		27.55
	406696	(5) Gallons of Paint for Hydrants		268.60
	406879	(1) Deluxe Drivers Gloves for Unit 5		19.32
	406938	(1) 9' Outlet Cord for 12th/Palm Office		16.19
Total for Check Number 3799:				576.03
3800	10382	Beaumont Power Equipment Inc.	06/12/2015	
	1566	(3) Trimmer Head Assemblies for Weedeaters		87.45
Total for Check Number 3800:				87.45
3801	10010	Beaumont Tire	06/12/2015	
	5709	Replace Right Rear Tire Unit 17		163.26
Total for Check Number 3801:				163.26
3802	10308	Byrd Industrial Electronics	06/12/2015	
	406-15	Replaced Battery System at Reservoir 28		780.10
Total for Check Number 3802:				780.10
3803	10019	C R & R Incorporated	06/12/2015	
	0077741	Monthly Charges for 3YD Commercial Bin June 2015		242.78
Total for Check Number 3803:				242.78
3804	10014	Cherry Valley Automotive	06/12/2015	
	09158	Oil Change Unit 17 Odometer 30,282 Miles		44.83
	09158	Replace Driver's Seat Belt/Receptal Unit 17		155.24
	09158	Rotate Tires and Alignment Unit 17		125.00
Total for Check Number 3804:				325.07
3805	10016	City Of Beaumont	06/12/2015	
	261701 Mar-Apr	Monthly Sewer Charges 03/01-04/30/2015		76.14
Total for Check Number 3805:				76.14
3806	10283	Petty Cash	06/12/2015	
	053115	Live Scan Fingerprinting A Frausto		35.00
	053115	San Gorgonio Pass Water Agency Public Records Request E Fraser		2.00
Total for Check Number 3806:				37.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
3807	10332	Department of Forestry and Fire Protection	06/12/2015	
		Grounds Maint Oak Glen Conservation Camp Crew Labor 03/24/2015		450.76
		Grounds Maint Oak Glen Conservation Camp Crew Labor 03/25/2015		676.14
		Grounds Maint Oak Glen Conservation Camp Crew Labor 03/26/2015		676.14
Total for Check Number 3807:				1,803.04
3808	10052	Home Depot Credit Services	06/12/2015	
	4050406	4FT Lights Maint/Repair for Canyon Wells		178.10
	4050406	(3) Motion Lights Maint/Repair for Canyon Wells		118.70
	4050406	Screws, Straps, Conduit, Nuts, Install Lights at Canyon Wells		24.53
	4050406	Fittings, Boxes, Hex Head, Install Lights at Canyon Wells		52.70
	5022725	(4) Lights and Bulbs for Canyon Wells		320.16
	6012424	Rotary Hammer		70.17
	6110934	Blower Repairs		73.30
Total for Check Number 3808:				837.66
3809	10273	Inland Water Works Supply Co.	06/12/2015	
	274165	(25) Valve Box Cap Water - Inventory		609.50
	274633	(20) METER BOX PLASTIC COVER GREEN #1015 - Inventory		508.04
	274704	(6) Nipple Galv 2 X Close - Inventory		17.15
	274704	(6) Coupling Galv 2 - Inventory		73.34
	274704	(6) Elbow Galv ST 3 - 90 - Inventory		98.96
	274704	(6) Elbow Galv 2 - 90 - Inventory		72.50
	274704	(6) Nipple Galv 1 X 02 - Inventory		9.53
	274704	(6) Nipple Galv 1 X 02-1/2 - Inventory		10.80
	274704	(6) Nipple Galv .75 X 02 - Inventory		6.35
	274704	(6) Nipple Galv .75 X 02-1/2 - Inventory		7.62
	274704	(6) Nipple Galv .75 X 03-1/2 - Inventory		9.22
	274704	(3) Full Circle 287 - 312 X 12		67.26
	274704	(4) Full Circle 400 - 425 X 07 - Inventory		244.49
	274704	(50) Meter Gasket Drop-In 2 - Inventory		66.15
	274704	(50) Meter Coupling 1 X 2-1/2 - Inventory		627.10
	274704	(4) Elbow Brass 2 - 45 - Inventory		232.85
	274704	(20) Corp Stop 1 MIP - Inventory		760.99
	274704	(20) Victaulic Coupling 6 - Inventory		42.34
	274704	(20) Meter Bolts 2 - Inventory		60.01
	274704	(30) Gasket Drop In Flg 6 - Inventory		95.26
	274704	(30) Gasket Drop In Flg 4 - Inventory		85.73
	274704	(40) Flex Bolts 5/8 X 8 - Inventory		264.60
	274704	(10) Meter Box Plastic Body Green #1320 - Inventory		469.93
	274704	(10) Meter Box Plastic Body Cover Green #1320 - Inventory		232.85
	274704	(20) Slip Can 8 X 12 - Inventory		232.85
	274704	(20) Slip Can 8 X 18 - Inventory		296.35
	274704	(5) Saddle 1320 - 1438 X 1 DS - Inventory		73.03
	274704	(3) Full Circle 495 - 535 X 07 - Inventory		244.49
	274704	(5) Full Circle 235 - 263 X 07 - Inventory		123.94
	274704	(20) Meter Box Plastic Body Green #1015 - Inventory		240.26
Total for Check Number 3809:				5,883.49
3810	10121	Jack Henry And Associates Inc	06/12/2015	
	1977622	Annual Remit Plus Maint for Utility Billing 07/01/15-06/30/16		3,017.39
Total for Check Number 3810:				3,017.39
3811	10429	Legend Pump & Well Service Inc.	06/12/2015	
	52279	Troubleshoot and Replace Motor Saver at Well 21		454.37
Total for Check Number 3811:				454.37
3812	10281	Luther's Truck and Equipment	06/12/2015	
	36096	Diagnostic and Replace Flasher Module Unit 22		168.99

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
Total for Check Number 3812:				168.99
3813	10300 32515	Mike's Gopher and Bee Control Monthly Services at NCR I Rodent Control May 2015	06/12/2015	400.00
Total for Check Number 3813:				400.00
3814	10350 910271 911132 911183	NAPA Auto Parts Wiper Blades for Unit 3 Connector for Dump Trailer Connector for Tow Hitch	06/12/2015	19.50 8.63 11.33
Total for Check Number 3814:				39.46
3815	10196 S1061551.001	National Meter & Automation, Inc. (1) Radio Read Meter Supplies for Meter Reading Testing	06/12/2015	93.56
Total for Check Number 3815:				93.56
3816	10045 R112212 R112213	Pacific Alarm Service Inc. Alarm/Equip/Rent/Service/Monitor Jun 2015 Alarm/Equip/Rent/Service/Monitor Jun 2015	06/12/2015	233.00 44.50
Total for Check Number 3816:				277.50
3817	10056 P04971 P04971 P04971	Rdo Equipment Co. Trust# 80-5800 (2) Anti Sway Bars for John Deere Mower (2) Pins for John Deere Mower Shipping Parts for John Deere Mower	06/12/2015	189.46 24.02 19.25
Total for Check Number 3817:				232.73
3818	10290 15-00082	San Gorgonio Pass Water Agency 484 AF@\$317.00 for May 2015	06/12/2015	153,428.00
Total for Check Number 3818:				153,428.00
3819	10031 3267680204 3267680204 3267680204 3267680204 3267680204 3267680204 3267680204 3267680207 3267680207	Staples Advantage (1) Case of Copy Paper - Main Office Stock (2) Boxes of Trashbags - Main Office Stock (4) Boxes of Check Storage Boxes - Main Office Stock (1) 6-Pk of Glue Sticks - Main Office Stock (1) Box Rubber Fingers - Main Office Stock (1) 4-Pk of Dab n Seal Glue - Main Office Stock (1) 12-Pk of Legal Size Storage Boxes - Main Office Stock (1) 10-Pk of Economy Storage Boxes - Main Office Stock (1) Case of Copy Paper - Main Office Stock	06/12/2015	43.19 81.62 9.46 5.93 2.15 6.47 72.35 19.43 43.19
Total for Check Number 3819:				283.79
3820	10307 043131	Technique Data Systems Renewal for Annual Maint for Remit Scanner 07/10/15-07/09/2016	06/12/2015	550.00
Total for Check Number 3820:				550.00
3821	10255 0270862-IN 0270863-IN	Unlimited Services Building Maintenance Monthly Janitorial Services 815 E 12th June 2015 Monthly Janitorial Services 560 Magnolia June 2015	06/12/2015	150.00 845.00
Total for Check Number 3821:				995.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
3822	10116 9746439365	Verizon Wireless Services LLC Cell Phone Charges for May 2015	06/12/2015	133.99
Total for Check Number 3822:				133.99
3823	10293 17436	Western Dental Services Inc. Dental Premiums Jun 2015	06/12/2015	192.19
Total for Check Number 3823:				192.19
Total for 6/12/2015:				181,578.76
ACH	10085	Calpers Retirement System	06/18/2015	
		PR Batch 00003.06.2015 CalPERS 1% ER Paid	PR Batch 00003	198.04
		PR Batch 00003.06.2015 CalPERS 7% Deduction	PR Batch 00003	1,968.34
		PR Batch 00003.06.2015 CalPERS 8% EE Paid	PR Batch 00003	2,546.72
		PR Batch 00003.06.2015 CalPERS 8% ER Paid	PR Batch 00003	892.17
		PR Batch 00003.06.2015 CalPERS Employer Paid	PR Batch 00003	11,840.82
		PR Batch 00003.06.2015 CalPERS 6.9%	PR Batch 00003	573.79
Total for this ACH Check for Vendor 10085:				18,019.88
ACH	10087	Edd State Of California	06/18/2015	
		PR Batch 00003.06.2015 CA SDI	PR Batch 00003	663.37
		PR Batch 00003.06.2015 State Income Tax	PR Batch 00003	2,215.45
Total for this ACH Check for Vendor 10087:				2,878.82
ACH	10094	U.S. Treasury	06/18/2015	
		PR Batch 00003.06.2015 Federal Income Tax	PR Batch 00003	7,179.04
		PR Batch 00003.06.2015 FICA Employer Portion	PR Batch 00003	4,672.01
		PR Batch 00003.06.2015 Medicare Employee Portion	PR Batch 00003	1,092.70
		PR Batch 00003.06.2015 Medicare Employer Portion	PR Batch 00003	1,092.70
		PR Batch 00003.06.2015 FICA Employee Portion	PR Batch 00003	4,672.01
Total for this ACH Check for Vendor 10094:				18,708.46
ACH	10141	Ca State Disbursement Unit	06/18/2015	
		PR Batch 00003.06.2015 Garnishment	PR Batch 00003	191.53
		PR Batch 00003.06.2015 Garnishment	PR Batch 00003	360.57
Total for this ACH Check for Vendor 10141:				552.10
ACH	10203	Ing Life Insurance	06/18/2015	
		PR Batch 00003.06.2015 Deferred Comp	PR Batch 00003	460.00
Total for this ACH Check for Vendor 10203:				460.00
ACH	10264	Calpers Supplemental Income Plans	06/18/2015	
		PR Batch 00003.06.2015 CalPERS 457	PR Batch 00003	1,584.61
Total for this ACH Check for Vendor 10264:				1,584.61
3824	10138 HW201 JUN	ARCO Business Solutions ARCO Fuel Charges 05/12-06/11/2015	06/18/2015	5,626.33
Total for Check Number 3824:				5,626.33
3825	10272 BE51906-0034 BE52577-0034	Babcock Laboratories Inc (12) Coliforms B7-B12, H2,I1,I3,M2,M3,N2 (2) Nitrate Cherry Reservoir & Vineland Reservoir	06/18/2015	480.00 30.00
Total for Check Number 3825:				510.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
3826	10464 BCVWD060815	Besst Inc. Flow and Water Chemistry Mass Balance Detailed Report Well 26	06/18/2015	4,500.00
Total for Check Number 3826:				4,500.00
3827	10048 W1002748	Brithinee Electric Replace Coupling, Bearings, Rewind Materials and Labor Well 6	06/18/2015	3,530.01
Total for Check Number 3827:				3,530.01
3828	10406 41804	Burgeson's Heating and Air Conditioning, Inc. Service Repair Diagnostic Main Office Air Conditioner	06/18/2015	99.00
Total for Check Number 3828:				99.00
3829	10014 09833 09833	Cherry Valley Automotive Oil Change Unit 15 Odometer 117,280 Transmission Service Unit 15	06/18/2015	50.51 211.50
Total for Check Number 3829:				262.01
3830	10207 061515	Eric Fraser AWWA Conference Parking 06/08-06/10/2015	06/18/2015	50.00
Total for Check Number 3830:				50.00
3831	10398 92994 92994	Infosend, Inc. May 2015 Postage Charges for Utility Billing May 2015 Billing Charges for Utility Billing	06/18/2015	3,533.08 2,160.66
Total for Check Number 3831:				5,693.74
3832	10309 0414184	Inland Empire Resource Conservation District (10) Water Conservation Programs Jan-Mar Sundance and Anna Hause	06/18/2015	1,200.00
Total for Check Number 3832:				1,200.00
3833	10223 201664 201665 201666	Richards, Watson & Gershon Legal Service Case# 12788-0001 Approved 06/10/15 Legal Service Case# 12788-0004 Approved 06/10/15 Legal Service Case# 12788-0005 Approved 06/10/15	06/18/2015	10,262.75 253.40 9,911.87
Total for Check Number 3833:				20,428.02
3834	10277 11728	Rio Stone Building Materials Sidewalk Replacement at Highland Springs	06/18/2015	150.85
Total for Check Number 3834:				150.85
3835	10095 2015050000339 2015050000339	Riverside County Waste Management 05/27 Yard Waste 05/28 Tree Trimmings	06/18/2015	18.95 12.00
Total for Check Number 3835:				30.95
3836	UB*01350	Vince & Liz Buglios Refund Check	06/18/2015	46.16
Total for Check Number 3836:				46.16

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
3837	UB*01339	Shawn Burdine Refund Check	06/18/2015	469.20
Total for Check Number 3837:				469.20
3838	UB*01360	Crystelle Casarez Refund Check Refund Check Refund Check Refund Check	06/18/2015	123.36 51.75 24.79 17.79
Total for Check Number 3838:				217.69
3839	UB*01340	City Of Beaumont Refund Check	06/18/2015	9.10
Total for Check Number 3839:				9.10
3840	UB*01366	Devin Cooney Refund Check Refund Check Refund Check Refund Check	06/18/2015	44.20 71.80 34.41 24.68
Total for Check Number 3840:				175.09
3841	UB*01363	Ct Beaumont Partners LLC Refund Check Refund Check Refund Check Refund Check	06/18/2015	1.89 0.36 60.58 5.44
Total for Check Number 3841:				68.27
3842	UB*01344	Merlin J. De Coud Refund Check	06/18/2015	31.44
Total for Check Number 3842:				31.44
3843	UB*01352	Rosanna De Leon Refund Check Refund Check Refund Check Refund Check	06/18/2015	40.71 34.71 16.64 11.93
Total for Check Number 3843:				103.99
3844	UB*01365	Nicole Gama Refund Check Refund Check Refund Check Refund Check	06/18/2015	125.73 14.92 31.12 10.70
Total for Check Number 3844:				182.47
3845	UB*01364	Charles Grammer Refund Check	06/18/2015	8.42
Total for Check Number 3845:				8.42
3846	UB*01342	Sylvia Gregory Refund Check	06/18/2015	35.71
Total for Check Number 3846:				35.71

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
3847	UB*01368	Elisha Heller Refund Check Refund Check Refund Check Refund Check	06/18/2015	9.31 87.54 27.08 12.97
Total for Check Number 3847:				136.90
3848	UB*01354	Keith Hill Refund Check Refund Check	06/18/2015	27.49 18.80
Total for Check Number 3848:				46.29
3849	UB*01356	Troy Hitchcock Refund Check Refund Check Refund Check Refund Check	06/18/2015	101.20 40.88 19.59 14.05
Total for Check Number 3849:				175.72
3850	UB*01353	Jena Jones Refund Check	06/18/2015	250.00
Total for Check Number 3850:				250.00
3851	UB*01351	Shevonn Moore Refund Check Refund Check Refund Check Refund Check	06/18/2015	334.98 19.58 9.39 6.73
Total for Check Number 3851:				370.68
3852	UB*01347	Francoise Moua Refund Check	06/18/2015	19.10
Total for Check Number 3852:				19.10
3853	UB*01348	Francoise Moua Refund Check	06/18/2015	72.39
Total for Check Number 3853:				72.39
3854	UB*01343	Steven Pavka Refund Check	06/18/2015	865.00
Total for Check Number 3854:				865.00
3855	UB*01367	Phisith Phavong Refund Check Refund Check Refund Check Refund Check	06/18/2015	29.45 1.84 0.88 0.63
Total for Check Number 3855:				32.80

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
3856	UB*01357	Susana Ramirez Refund Check	06/18/2015	96.73
Total for Check Number 3856:				96.73
3857	UB*01349	Tim Seymour Refund Check	06/18/2015	67.31
Total for Check Number 3857:				67.31
3858	UB*01355	Jeffery Sok Refund Check Refund Check Refund Check Refund Check	06/18/2015	20.71 33.70 16.15 11.58
Total for Check Number 3858:				82.14
3859	UB*01345	Lupe Soto Refund Check Refund Check Refund Check Refund Check	06/18/2015	27.15 24.82 11.90 8.53
Total for Check Number 3859:				72.40
3860	UB*01362	Elizabeth Syria Refund Check	06/18/2015	11.44
Total for Check Number 3860:				11.44
3861	UB*01341	Wendell Turner Refund Check	06/18/2015	38.56
Total for Check Number 3861:				38.56
3862	UB*01361	Isabel Valdez Refund Check Refund Check Refund Check Refund Check	06/18/2015	26.25 18.83 116.09 54.77
Total for Check Number 3862:				215.94
3863	UB*01359	Anna Valiente Refund Check Refund Check Refund Check Refund Check	06/18/2015	12.19 26.19 12.56 9.00
Total for Check Number 3863:				59.94
3864	UB*01369	Samila Violeta Refund Check Refund Check Refund Check Refund Check	06/18/2015	25.49 24.70 11.83 8.49
Total for Check Number 3864:				70.51
3865	UB*01346	Vogler Feigen Realty Refund Check	06/18/2015	18.01
Total for Check Number 3865:				18.01

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
3866	UB*01338	Wow Bubbles Refund Check Refund Check Refund Check Refund Check	06/18/2015	224.03 356.98 89.61 64.29
Total for Check Number 3866:				734.91
3867	UB*01358	Taylor & Hayley Young Refund Check Refund Check Refund Check Refund Check	06/18/2015	55.45 72.68 34.83 24.98
Total for Check Number 3867:				187.94
Total for 6/18/2015:				89,257.03
ACH	10471 060515	Marvin J Paull Enterprises, Inc. 05/25-06/05/2015 Actuarial Consulting for OPEB for GASB 68	06/22/2015	1,225.00
Total for this ACH Check for Vendor 10471:				1,225.00
Total for 6/22/2015:				1,225.00
Report Total (149 checks):				510,794.99
AP Checks by Date - Detail by Check Date (6/23/2015 3:47 PM)				Page 18



**Beaumont-Cherry Valley Water District
Finance & Audit Committee Meeting
July 2nd, 2015**

DATE: June 24th, 2015
TO: Finance & Audit Committee
FROM: Finance & Administrative Services
SUBJECT: Approval of Pending Invoices

Recommendation

Staff recommends that the Board of Directors approve the pending invoices totaling \$63,428.32.

Background

Staff has reviewed the pending invoices and found the services rendered were acceptable to the District. CalPERS is a lump sum prepayment due August 1, 2015.

Fiscal Impact

There is a \$63,428.32 impact to the District which will be paid from the 2015 budget.

Attachments:

- Richards Watson Gershon Invoice #202023
- Richards Watson Gershon Invoice #202024
- Richards Watson Gershon Invoice #202025
- California Public Employee's Retirement System (CalPERS)



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

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

June 17, 2015
Invoice # 202023

Re: 12788-0001 [REDACTED]

Current Legal Fees	\$4,537.50
Current Client Costs Advanced	<u>\$81.30</u>
TOTAL CURRENT FEES AND COSTS	<u>\$4,618.80</u>
 Balance Due From Previous Statement	 \$10,262.75
 TOTAL BALANCE DUE FOR THIS MATTER	 <u>\$14,881.55</u>

TERMS: PAYMENT DUE UPON RECEIPT

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

June 17, 2015
Invoice # 202024

Re: 12788-0004 [REDACTED]

Current Legal Fees	\$379.20
Current Client Costs Advanced	<u>\$20.32</u>
TOTAL CURRENT FEES AND COSTS	<u>\$399.52</u>
 Balance Due From Previous Statement	 \$253.40
 TOTAL BALANCE DUE FOR THIS MATTER	 <u>\$652.92</u>

TERMS: PAYMENT DUE UPON RECEIPT

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

June 17, 2015
Invoice # 202025

Re: 12788-0005 [REDACTED]

Current Legal Fees	\$3,874.40
Current Client Costs Advanced	<u>\$292.60</u>
TOTAL CURRENT FEES AND COSTS	<u>\$4,167.00</u>
 Balance Due From Previous Statement	 \$9,911.87
 TOTAL BALANCE DUE FOR THIS MATTER	 <u>\$14,078.87</u>

TERMS: PAYMENT DUE UPON RECEIPT

PLEASE RETURN THIS PAGE WITH YOUR REMITTANCE

Valuation as of June 30, 2013	Pre-Payment	Post Payment
Projected 6/30/15 Side Fund	\$ 1,000,935	\$ 0
2015-2016 Employer Contributions		
Plan's Net Employer Normal Cost	10.298%	10.298%
Surcharges for Class 1 Benefits		
a) FAC 1	0.660%	0.660%
b) PRSA	1.034%	1.034%
c) 5% COLA	1.251%	1.251%
Phase out of Normal Cost Difference	0.000%	0.000%
Employer Normal Cost Contribution Rate	13.243%	13.243%
Side Fund	\$ 225,678	\$ 0
Share of pre-2013 pool UAL	48,065	48,065
Asset (Gain)/Loss	8,137	8,137
Non-Asset (Gain)/Loss	38	38
2015-2016 Employer Unfunded Liability Payment	\$ 281,918	\$ 56,240

Required Employer Contribution for FY 2015-16 Post Payment

Employer Contribution Rate

13.243%

Plus Monthly Employer Dollar UAL Payment

\$ 4,687 (A)

Annual Lump Sum Prepayment Option

DUE IN JULY 2015

\$ 54,243 (B)

For FY 2015-16 the total minimum required employer contribution is the sum of the Plan's Employer Contribution Rate (expressed as a percentage of payroll) plus the Employer Unfunded Accrued Liability (UAL) Contribution Amount (in dollars). Whereas in prior years it was possible to prepay total employer contributions for the fiscal year, beginning with FY 2015-16 and beyond, only the UAL portion of the employer contribution can be prepaid.

To initiate this change, the enclosed Lump Sum Payment Request must be completed and returned to the Fiscal Services Division with a wire transfer or a check by December 31, 2014. A copy should be sent to us.

If you have questions, please call (888) CalPERS (225-7377).

Todd Tauzer

TODD TAUZER, ASA, CERA, MAAA
Associate Pension Actuary, CalPERS

Billed out 7/1/2015
Must be paid by
8/1/2015.

0.000 *	
(A) 4,687. x	
12. =	
56,244.000	
0.000 *	
MONTHLY PMTS TOTAL	

PREPAYMENT LUMP PAYMENT OF \$ 54,243	
0.000 *	
56,244.000 +	
(B) 54,243.000 -	
SAVINGS 2,001.000 *	

LUMP SUM PAYMENT REQUEST

Please complete and return this form to the following address:

CalPERS
Fiscal Services Division
Attn: Retirement Program Accounting
P O Box 942703
Sacramento, CA 94229-2703

Or fax to: 916-795-7622.

If a wire transfer is being used, it should go to the following account:

Bank of America Sacramento Main
555 Capitol Mall, Suite 1555
Sacramento, CA 95814

For credit to State of CA, CalPERS
Account #

Please e-mail FCSD_public_agency_wires@calpers.ca.gov and your actuary on the day of the wire to ensure timely crediting to your account. Any individual wire totaling over \$5,000,000 requires a 72 hour notice.

Employer Name: BEAUMONT-CHERRY VALLEY WATER DISTRICT

CalPERS ID:

Member Group or Plan: MISCELLANEOUS PLAN

Rate Plan ID: 3922

Amount: **\$1,072,941**

Purpose:	Pay off the side fund
Base(s) to which payment is applied:	N/A

In recognition of our payment please revise our employer contribution rate effective December 31, 2014:

Name and Title: (Please Print):

Signature:

Date:

Mailing Address:

City/State/Zip:

Telephone Number:

Fax Number:

E-mail Address:

Fiscal Services verification Date Received Amount Received

PERS01F0036 DMC (02-2009) Reference # Name and Date:



California Public Employees' Retirement System
 Actuarial Office
 P.O. Box 942709
 Sacramento, CA 94229-2709
 TTY: (916) 795-3240
 (888) 225-7377 phone • (916) 795-2744 fax
 www.calpers.ca.gov

December 4, 2014

CalPERS ID: [REDACTED]

Employer Name: BEAUMONT-CHERRY VALLEY WATER DISTRICT

Rate Plan: MISCELLANEOUS PLAN

Re: Lump Sum Payment to reduce 2015-2016 pooled employer contributions

Dear Requestor:

As requested, 2014-2015 and 2015-2016 employer contribution rate information on your lump sum payment follows.

If you are aware of others interested in this information (i.e. payroll staff, county court employees, port districts, etc.), please inform them.

The information is based on the most recent annual valuation and assumes payment *by December 31, 2014* and no further contractual or financing changes taking effect before June 30, 2014. The Side Fund will be reduced or eliminated by a lump sum payment in the amount of **\$1,072,941**.

Valuation as of June 30, 2012	Pre-Payment	Post-Payment
Projected 6/30/14 Side Fund (SF)	(\$ 1,142,426)	
Proposed Lump Sum Pmt by 12/31/14	\$ 1,072,941	
Revised projected 1/1/15 SF		\$ 0
2014-2015 Employer Contribution Rate		
Risk Pool's Net Employer Normal Cost	10.007%	10.007%
Risk Pool's Payment on Amortization Bases	6.079%	6.079%
Surcharges for Class 1 Benefits		
a) FAC 1	0.605%	0.605%
b) PRSA	1.001%	1.001%
c) 5% COLA	1.166%	1.166%
Phase out of Normal Cost Difference	0.000%	0.000%
Amortization of Side Fund	13.190%	0.000%
Total Employer Contribution Rate	32.048%	18.858%
Amortization Period	6 years	N/A
Change to 14/15 Total Employer Contribution Rate		(13.190%)

Required Employer Contribution

	Fiscal Year 2014-15 ¹	Fiscal Year 2015-16
Actuarially Determined Employer Contributions:		
Employer Contributions (in Projected Dollars)		
Plan's Employer Normal Cost	\$ 166,225	\$ 191,579
Plan's Payment on Amortization Bases	100,978	281,918 ²
Surcharge for Class 1 Benefits ³		
a) FAC 1	10,050	12,278
b) PRSA	16,627	19,236
c) 5% COLA	19,368	23,273
Phase out of Normal Cost Difference ⁴	0	0
Amortization of Side Fund	219,105	0
Total Employer Contribution	\$ 532,353	\$ 528,284
Projected Payroll for the Contribution Fiscal Year	\$ 1,661,087	\$ 1,860,356
Required Employer Contributions (Percentage of Payroll)		
Plan's Net Employer Normal Cost	10.007%	10.298%
Plan's Payment on Amortization Bases	6.079%	15.154% ²
Surcharge for Class 1 Benefits ³		
a) FAC 1	0.605%	0.660%
b) PRSA	1.001%	1.034%
c) 5% COLA	1.166%	1.251%
Phase out of Normal Cost Difference ⁴	0.000%	0.000%
Amortization of Side Fund	13.190%	0.000%
Total Employer Contribution Rate	32.048%	28.397%

Required Employer Contribution for FY 2015-16

Employer Contribution Rate ⁵	13.243%
Plus Monthly Employer Dollar UAL Payment ⁶	\$ 23,493
Annual Lump Sum Prepayment Option	\$ 271,906

For FY 2015-16 the total minimum required employer contribution is the sum of the Plan's Employer Contribution Rate (expressed as a percentage of payroll) plus the Employer Unfunded Accrued Liability (UAL) Contribution Amount (in dollars). Whereas in prior years it was possible to prepay total employer contributions for the fiscal year, beginning with FY 2015-16 and beyond, only the UAL portion of the employer contribution can be prepaid.

¹ The results shown for FY 2014-15 reflect the prior year's payoff or rate adjustment made after annual valuation.

² For FY 2015-16 the Plan's Payment on Amortization Bases includes the Plan's Side Fund (where applicable).

³ Section 2 of this report contains a list of Class 1 benefits.

⁴ Risk pooling was implemented for most plans as of 2010 and is incrementally reduced by 20 percent of the original amount over a five year period. The phase out of risk pooling is scheduled to be completed by the first year of pooling, 2015.

⁵ The minimum employer contribution under PEPPRA is the greater of the employer normal cost or the total employer contribution.

⁶ The Plan's Payment on Amortization Bases Contribution is the level dollar amount divided by the amortization period. Late payments are not allowed.

(A) Original Calculation
 DUE TO
 (B) Side Fund Paid = New Annual Calculation

0.000 *	payment, side fund
0.000 *	bases including the
271,906.000 +	fit.
54,243.000 -	as scheduled to be
217,663.000 *	first year of pooling,
	year.
	tribution or the total
	level dollar amount
	percent. Lump sum

SAVINGS TO THE DISTRICT

Annual Financial Report

For the Fiscal Year Ended December 31, 2014



Beaumont-Cherry Valley
Water District

DRAFT

Beaumont-Cherry Valley Water District

560 Magnolia Avenue Beaumont CA 92223
951.845-9581 www.bcvwd.org



Board of Directors as of December 31, 2014

Director	Title	Division	Current Term
Ken Ross	President	2	12/2012 – 12/2016
Jeffrey Cottrell	Vice-President	1	11/2014 – 12/2016
John Covington	Treasurer	4	12/2014 – 12/2018
Daniel Slawson	Secretary	3	12/2014 – 12/2018
David Hoffman	Director	5	12/2014 – 12/2018

Eric Fraser, P.E.
General Manager

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Beaumont-Cherry Valley Water District
Annual Financial Report
For the Year Ended December 31, 2014

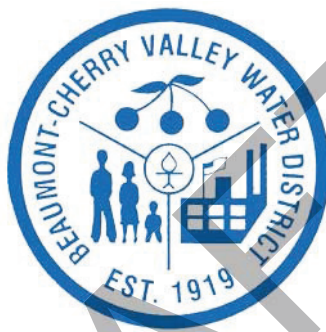
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Introductory





www.bcvwd.org

Beaumont-Cherry Valley Water District

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

June 26, 2015

Board of Directors

Dr. Blair Ball
Division 5

John Guldseth
Division 4

Daniel Slawson
Division 3

Kenneth Ross
Division 2

Ryan Woll
Division 1

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, 2014, following guidelines set forth by the Government Accounting Standards Board (GASB). 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 and 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, 2014, 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 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 auditors 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, 2014, are fairly presented, in all material respects, in conformity with Generally Accepted Accounting Principles (GAAP). The independent auditors' report is presented as the first component of the financial section of this report, beginning on page 6.

GAAP requires management to 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 8.

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.

Beaumont-Cherry Valley Water District

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 46,843 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 does, however, own 539 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 2014, the District had a total of 16,535 connections, an increase of 399 connections over 2013. Approximately 311 of these total connections are landscape irrigation connections to the non-potable (recycled) water system and approximately 45 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 the Noble Creek Recharge Facility for the recharge of imported water from the State Water Project. In the future, storm runoff and possibly highly treated recycled water will be recharged at the facility. 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-three employees. The District's Board of Directors meets on the second Wednesday of each month and the Finance & Audit Committee meets on the first Thursday of each month. Meetings are publically noticed and citizens are encouraged to attend.

Local Economy

The Inland Empire, east of Los Angeles, is projected to be one of the fastest growing large metropolitan area economies in the country over the next six years, according to a forecast from the United States Conference of Mayors.

Economic growth estimates in the Riverside/San Bernardino economy will be the highest in California, for an average of 4.2% through 2020.

Riverside County was the states sixth fastest growing county out of 58. Its population rose 1.2%, from 2,280,191 to 2,308,441.

Two inland cities had the fastest growth rates. Beaumont, California's sixth fastest growing city in 2014, grew 4% and Chino at number ten on the list saw its population rise 3.4%.

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 US 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	1990	2000	2010	2014
Population	9,685	11,407	36,837	40,853
Households	3,718	3,887	11,801	12,039
People/Household	2.60	2.93	3.12	3.39

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

In 2014, the District continued to experience increased interest from land developers in completing tract developments that were put on hold during the economic 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 13,806 housing units. Approximately 10,806 of these planned housing units are approved.

The District staff anticipates that in 2015 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 of Directors.

During the budget year ending December 31, 2014, there was one significant amendment made to the original budget. Of significance was the CalPERS Side Fund payoff of \$1,072,886.

The year 2014 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.

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 2014 Annual Financial Report as well as briefly describing new projects initiated to meet those goals.

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 2016.

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 trends 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 2015.

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 implemented the new "Springbrook" accounting system during the period of April through June of 2013. System modules for capital assets, inventory, accounts receivable and work order processing were deployed in 2014 to enhance support staff efficiencies and internal controls. The District will be directing its efforts toward enhancing system reporting including "dashboard" development in 2015.

Water Restrictions

On January 17, 2014, Governor Brown issued a proclamation of a state of emergency under the California Emergency Services Act based on drought conditions. On April 25, 2014, Governor Brown issued a proclamation of a continued state of emergency based on continued drought. As a result of two or more consecutive dry years, the State Water Resources Control Board implemented emergency regulations on July 15, 2014, effective

Beaumont-Cherry Valley Water District

July 29, 2014, intended to limit outdoor irrigation and other wasteful water practices for a period of 270 days.

The District's Board of Directors declared on August 13, 2014 that conditions exist to implement water usage restrictions in accordance with the Urban Water Management Plan adopted by the Board of Directors. Board declarations are available as part of Resolution 2014-04 and available on the District's website.

On March 17, 2015, the State Water Resources Control Board issued Urban Water Conservation Emergency Regulations which included additional restrictions as well as those already in place. On March 27, 2015 the Office of Administrative Law approved the regulations, extending the restrictions for another 270 days. On April 8, 2015 the Board of Directors adopted Resolution 2015-02 implementing new water use restrictions. For example, item 11 of the Resolution 2015-02 is as follow:

"Lawn watering, park, school, and street median landscape watering is restricted to Monday, Wednesday, and Friday for addresses ending in odd numbers, and Sunday, Tuesday, and Thursday for addresses ending in even numbers during the months of May through October. For the months of November through April, odd addresses are limited to Monday and Friday and even addresses are limited to Tuesday and Saturday."

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 planning and the implementation of the Beaumont-Cherry Valley Water District's financial and operating policies.

This report is prepared in remembrance of Melissa Bender, our friend and colleague. Her dedication, leadership and warm personality helped reshape our District culture.

Eric Fraser
General Manager

Yolanda Rodriguez
Director of Finance &
Administrative Services

Financial

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Independent Auditor's Report

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 (the District), as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on the 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, 2014, 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 disclosed in Note 17 to the financial statements, the District recognized a Special Item resulting from a change in actuarial assumptions used in the calculation of the District's Other Post-Employment Benefits obligations as of December 31, 2014. 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 8 through 13 and the schedule of funding status on page 35 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 26, 2015, 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 the District's internal control over financial reporting and compliance.

Riverside, California
June 26, 2015

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Management's Discussion & Analysis

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Beaumont-Cherry Valley Water District
Management's Discussion and Analysis
For the Year Ended December 31, 2014

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, 2014. 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 1-5.

Financial Highlights

Based on the financial information for the year ended December 31, 2014, 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 \$131,692,144 (net position). Of this amount, \$13,498,835 represents unrestricted net position, which may be used to meet the District's ongoing obligations to customers and creditors.
- The District's total net position increased \$8,267,830 from the prior fiscal year. The increase is a result of the combined effects of increased revenues (e.g. water sales) of \$198,278; decreased operating expenses of \$1,414,344 primarily due to a decrease in water purchases of \$1,211,232; capital contributions from developer activities of \$2,677,180; and a revision of assumptions regarding OPEB costs amounting to \$2,964,502.

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, 2014 was \$131,692,144 an increase of \$8,267,830 from the \$123,424,314 reported in 2013. The *Statement of Net Position* can be found on page 14.

Beaumont-Cherry Valley Water District
Management's Discussion and Analysis
For the Year Ended December 31, 2014

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 reporting period and can be used to determine if the District has successfully recovered all of its costs through its rates and other charges. More succinctly, this *Statement* can be used to evaluate the District's financial condition over the last year. It can also be used as a basis for determining credit worthiness. The *Statement of Revenues, Expenses & Changes in Net Position* can be found on page 15.

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 the 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 sources of cash, uses of cash and the change in the cash balance during the reporting period. The *Statement of Cash Flows* can be found on page 16.

Notes to the Financial Statements. The notes provide additional information that is necessary to understand the data provided in the basic financial statements. The notes to the financial statements are included immediately following the *Basic Financial Statements* and can be found on pages 17-34 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 for future retirees health care benefits (OPEB). *Required Supplementary Information* can be found on page 35 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.

Beaumont-Cherry Valley Water District

Management's Discussion and Analysis
For the Year Ended December 31, 2014

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 \$131,692,144 for the fiscal year ending December 31, 2014.

	<u>2014</u>	<u>2013</u>
Current assets	\$ 18,781,794	\$ 12,479,279
Non-current assets	230,157	458,383
Capital assets	<u>116,054,562</u>	<u>117,924,668</u>
Total assets	<u>135,066,513</u>	<u>130,862,330</u>
Current liabilities	2,773,346	2,792,543
Non-current liabilities	<u>601,023</u>	<u>4,645,473</u>
Total liabilities	<u>3,374,369</u>	<u>7,438,016</u>
Net investment in capital assets	116,054,562	117,924,668
Restricted	2,138,747	-
Unrestricted	<u>13,498,835</u>	<u>5,499,646</u>
Total Net Position	<u>\$ 131,692,144</u>	<u>\$ 123,424,314</u>

The largest portion of the District's net position \$116,054,562 (88.1%) reflects its investment in capital assets (e.g., land, transmission and distribution systems, reservoirs, tanks, pumps, buildings and structures, equipment and vehicles) net of depreciation. The 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.

The restricted net position of \$2,138,747 (1.6%) represents funds to be used for future infrastructure construction. The remaining unrestricted net position of \$13,498,835 (10.3%) is designated according to board policy to meet the ongoing needs of the District. See Note 12 on pages 31 for more details on the District's net position.

The District's net position increased \$8,267,830 from the prior fiscal year, details of which were discussed in the Financial Highlights section on page 8.

Statement of Revenues, Expenses and Changes in Net Position

The increase in operating revenue was primarily attributable to an increase in water consumption (11,922 acre feet sold in 2014 versus 11,829 acre feet sold in 2013). Furthermore, there was an increase in overall customers served by the District (16,535 active customers (meters) in 2014 versus 16,136 active customers (meters) in 2013).

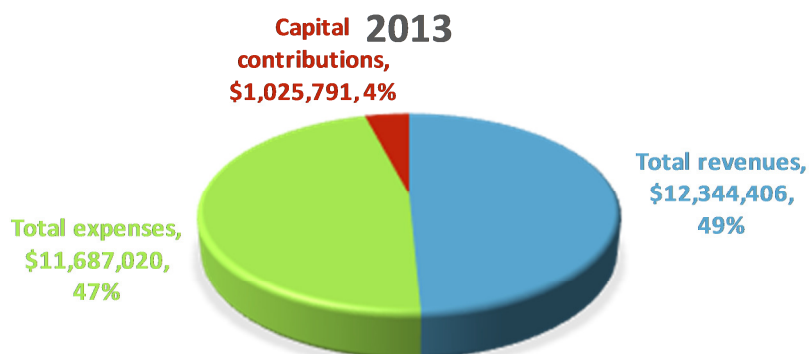
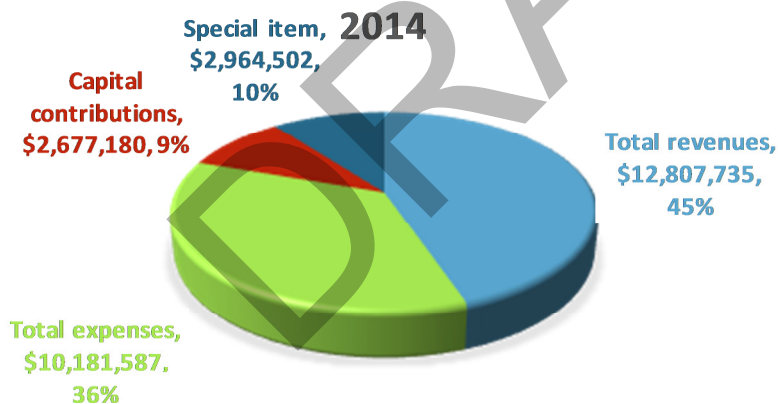
Operating expenses decreased in 2014 by \$1,414,344 primarily due to a decrease in water purchases of \$1,211,232. Capital contributions in 2014 of \$2,677,180 increased from

Beaumont-Cherry Valley Water District

Management's Discussion and Analysis For the Year Ended December 31, 2014

\$1,025,791 in 2013 due to an increase in development activity and the resulting facilities fees and front footage fees paid by developers. Capital contributions from developers are expected to continue to increase in 2015.

	<u>2014</u>	<u>2013</u>
Operating revenues	\$ 12,436,150	\$ 12,237,872
Non-operating revenues	371,585	106,534
Total revenues	<u>12,807,735</u>	<u>12,344,406</u>
Operating expenses	10,181,287	11,595,631
Non-operating expenses	300	91,389
Total expenses	<u>10,181,587</u>	<u>11,687,020</u>
Income (loss) before contributions & special item	<u>2,626,148</u>	<u>657,386</u>
Capital contributions	2,677,180	1,025,791
Special item (Note 17)	2,964,502	-
Net position - beginning	123,424,314	121,741,137
Net position - ending	<u>\$ 131,692,144</u>	<u>\$ 123,424,314</u>



Beaumont-Cherry Valley Water District
Management's Discussion and Analysis
For the Year Ended December 31, 2014

Capital Assets

Capital Assets (Net of Accumulated Depreciation)

	Balance December 31, 2014	Balance December 31, 2013
Land	\$ 7,721,730	\$ 7,721,730
Construction in progress	1,791,723	1,591,960
Transmission and distribution system	64,322,496	65,287,743
Structures and improvements	13,863,814	14,143,675
Reservoirs and tanks	17,827,225	18,267,166
Pumping and telemetry equipment	9,832,997	10,055,202
Vehicles and equipment	694,577	857,192
Capital assets, net of depreciation	<u>\$ 116,054,562</u>	<u>\$ 117,924,668</u>

Beaumont-Cherry Valley Water District's investment in capital assets as of December 31, 2014 was \$116,054,562, 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 \$292,522 due to work performed on the following projects: Water Masterplan Update, Recycled Water Connection, Noble Creek Recharge Facility Phase II, GIS Software Project and Grand Ave. Storm Drain Project.

Construction in progress decreased during the year by \$92,759, reflecting the capitalization of the Lower Edgar Stormwater Project.

Direct capital asset additions of \$351,741 were primarily due to new meter installations amounting to \$265,386. New meter installations include the cost of employee labor, as well as meter parts. Meters are currently replaced every 10-15 years as part of the District's meter change out program. The remaining additions of \$86,355 represent charges to the State Water Project Permanent Connection.

Information on the District's capital assets activity for the year ending December 31, 2014 can be found in Note 5 on page 26 of this report.

Long-term Debt

At December 31, 2014, the District had no long-term debt.

Side Fund

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.

Beaumont-Cherry Valley Water District
Management's Discussion and Analysis
For the Year Ended December 31, 2014

On December 1, 2014, the Board of Directors approved the payoff of the CalPERS Side Fund in the amount of \$1,072,886. The payoff resulted in a decrease of the District's employer contribution rate to CalPERS from 32.048% to 18.858%. The District was earning less than 1% return on its investment in the Local Agency Investment Fund (LAIF) while paying financing costs of 7.75% to CalPERS.

Economic Factors and Next Year's Budgets & Rates

California is in its fourth straight year of drought, prompting Governor Jerry Brown to impose mandatory water conservation measures for the first time in state history. Effective July 29, 2014, the State Water Resources Control Board implemented emergency regulations intended to limit outdoor irrigation and other wasteful water practices. Effective August 13, 2014, the District's Board of Directors adopted Resolution 2014-04 implementing water usage restrictions in accordance with the Urban Water Management Plan adopted by the Board. Effective April 8, 2015, the Board of Director's adopted Resolution 2015-02 implementing enhanced water use restrictions. These Resolutions can be found on the District's website.

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, 2014

ASSETS

Current Assets:

Cash and investments (Note 2)	\$ 11,909,155
Restricted cash and investments - funds held for others (Note 2)	2,112,394
Restricted cash and investments - capital commitments (Note 2)	2,138,747
Interest receivable	32,559
Accounts receivable, net of allowance for uncollectibles (Note 3)	1,719,190
Notes receivable (Note 4)	262,691
Inventories	482,698
Prepaid items	124,360
Total Current Assets	<u>18,781,794</u>

Non-Current Assets:

Notes receivable (Note 4)	230,157
Capital assets, net of accumulated depreciation (Note 5)	<u>116,054,562</u>
Total Non-Current Assets	<u>116,284,719</u>

TOTAL ASSETS

135,066,513

LIABILITIES

Current Liabilities:

Accounts payable and other accrued liabilities (Note 6)	406,401
Customer account credit balances (Note 7)	217,144
Customer deposits payable	313,355
Unearned revenues (Note 8)	1,581,895
Current portion of long-term liabilities:	
Compensated absences (Note 9)	<u>254,551</u>
Total Current Liabilities	<u>2,773,346</u>

Non-Current Liabilities:

Compensated absences (Note 9)	118,615
Other post-employment benefits obligations (Note 11)	<u>482,408</u>
Total Non-Current Liabilities	<u>601,023</u>

TOTAL LIABILITIES

3,374,369

NET POSITION

Net investment in capital assets (Note 12)	116,054,562
Restricted (Note 12)	2,138,747
Unrestricted (Note 12)	<u>13,498,835</u>
TOTAL NET POSITION	<u>\$ 131,692,144</u>

Beaumont-Cherry Valley Water District
Statement of Revenues, Expenses and Changes in Net Position
For the Year Ended December 31, 2014

OPERATING REVENUES

Metered water sales	\$ 5,174,292
Water service charges	2,623,140
Water importation pass-through charges	2,334,731
Water pumping power pass-through charges	1,674,936
Development and installation charges	315,244
Other revenue	313,807
Total Operating Revenues	<u>12,436,150</u>

OPERATING EXPENSES

Salaries and employee benefits	2,985,138
Energy expenses	1,772,112
Water purchases	1,396,410
Administration	173,873
Operations	468,345
Maintenance and repairs	469,552
Depreciation	2,514,369
Insurance	80,162
Professional fees	310,590
Other expenses	10,736
Total Operating Expenses	<u>10,181,287</u>

Operating Income	<u>2,254,863</u>
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NON-OPERATING REVENUES (EXPENSES)

Interest earnings	55,597
Rental income	21,007
Other revenue	291,671
Gain on disposal of capital assets	3,310
Interest expense	(300)
Total Non-Operating Revenues, Net	<u>371,285</u>

Income Before Contributions & Special Item	<u>2,626,148</u>
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CONTRIBUTIONS

Capital contributions	2,677,180
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SPECIAL ITEM

Change in Assumptions - OPEB (Note 17)	<u>2,964,502</u>
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Change in Net Position	<u>8,267,830</u>
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Net Position, Beginning of Year	123,424,314
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Net Position, End of Year	<u><u>\$ 131,692,144</u></u>
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Beaumont-Cherry Valley Water District

Statement of Cash Flows

For the Year Ended December 31, 2014

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts from customers	\$ 12,984,067
Payments to suppliers and service providers	(4,823,559)
Payments to employees for salaries and benefits	(4,104,963)
Return of customer deposits	16,696
Net Cash Provided by Operating Activities	<u>4,072,241</u>

CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES

Rental income and other receipts	<u>312,678</u>
Net Cash Provided by Non-Capital Financing Activities	<u>312,678</u>

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Acquisition and construction of capital assets	(644,263)
Proceeds from disposal of capital assets	3,310
Capital contributions	2,677,180
Interest paid on capital debt	(300)
Net Cash Used for Capital and Related Financing Activities	<u>2,035,927</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Interest received	<u>50,764</u>
Net Cash Provided by Investing Activities	<u>50,764</u>

Net Increase in Cash and Cash Equivalents 6,471,610

Balance, Beginning of Year 9,688,686

Balance, End of Year \$ 16,160,296

Reconciliation to Statement of Net Position:

Cash and investments	\$ 11,909,155
Restricted cash and investments - funds held for others	2,112,394
Restricted cash and investments - capital commitments	<u>2,138,747</u>
Total Cash and Investments	<u><u>\$ 16,160,296</u></u>

RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES

Operating Income \$ 2,254,863

Adjustments to reconcile operating income to net cash provided by (used for) operating activities:

Depreciation expense	2,514,369
(Increase) decrease in accounts receivable	160,684
(Increase) decrease in notes receivable	223,515
(Increase) decrease in inventories	47,468
(Increase) decrease in prepaid items	(29,869)
Increase (decrease) in accounts payable and other accrued liabilities	(159,378)
Increase (decrease) in customer credits payable	2,026
Increase (decrease) in customer deposits payable	16,696
Increase (decrease) in unearned revenues	161,692
Increase (decrease) in compensated absences	7,534
Increase (decrease) in pension related debt	(1,206,227)
Increase (decrease) in other post-employment benefit obligations	<u>78,868</u>

Total Adjustments 1,817,378

Net Cash Provided by Operating Activities \$ 4,072,241

Beaumont-Cherry Valley Water District

Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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 46,843 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, include 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 and non-potable 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, 2014

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, 2014

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* for additional detail.

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 residential, commercial, industrial, and irrigation customers on a secured basis and to construction 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, 2014

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

M. New Accounting Pronouncements

Effective This Fiscal Year

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 determined there is no effect on the financial statements.

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 determined there is no effect on the financial statements.

Effective in Future Fiscal Years

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.

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.

Beaumont-Cherry Valley Water District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2014

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

GASB Statement No. 72 – In November 2015, GASB issued Statement No. 72, *Fair Measurement and Application*. This Statement addresses accounting and financial reporting issues related to fair value measurements. The definition of fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements. The District has not determined the effect of this on the financial statement.

NOTE 2 – CASH AND INVESTMENTS

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

Cash and investments	\$ 11,909,155
Restricted cash and investments - funds held for others	2,112,394
Restricted cash and investments - capital commitments	<u>2,138,747</u>
Total Cash and Investments	<u>\$ 16,160,296</u>

Cash and investments consist of the following:

Cash on hand (petty cash and change drawers)	\$ 1,400
Demand deposits (cash in bank)	5,351,223
Investments	<u>10,807,673</u>
Total Cash and Investments	<u>\$ 16,160,296</u>

Beaumont-Cherry Valley Water District

Notes to the Basic Financial Statements

For the Year Ended December 31, 2014

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%
Tennessee Valley Authority	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 years	20%	5%
Mutual Funds			
Repurchase Agreements	1 year	10%	5%
Collateralized Mortgage Obligations, 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, 2014

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	\$ 10,807,673	\$ 10,807,673

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.

As of December 31, 2014, the District's deposits are insured in accordance with FDIC guidelines. District funds in excess of the deposits covered by FDIC insurance are collateralized at 110 percent by the depository bank as required by California Government Code. Of the District's deposits with financial institutions, \$5,101,224 was in excess of federal depository insurance limits and subject to custodial credit risk as described above.

Beaumont-Cherry Valley Water District

Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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	\$ 1,549,570	\$ 62,452	\$ 378,851	\$ 1,990,873
Less: Allowance for Uncollectible Accounts	-	(3,959)	(267,724)	(271,683)
Net Receivables	\$ 1,549,570	\$ 58,493	\$ 111,127	\$ 1,719,190

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, 2014

NOTE 4 – NOTES RECEIVABLE

Amounts due from Bonita Vista and Fairway Canyon are combined and are separated into current and non-current portions on the *Statement of Net Position* on page 14.

	<u>Bonita Vista</u>	<u>Fairway Canyon</u>	<u>Totals</u>
Receivables			
Current	\$ 11,834	\$ 250,857	\$ 262,691
Non-current	<u>140,475</u>	<u>89,682</u>	<u>230,157</u>
 Total Receivables	 <u>\$ 152,309</u>	 <u>\$ 340,539</u>	 <u>\$ 492,848</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 1/100th 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, 2014

NOTE 5 - CAPITAL ASSETS

The following table summarizes capital asset activity during the year:

	Balance December 31, 2013	Increases	Decreases	Transfers	Balance December 31, 2014
Capital assets not being depreciated:					
Land	\$ 7,721,730	\$ -	\$ -		\$ 7,721,730
Construction in progress	1,591,960	292,522		(92,759)	1,791,723
Total capital assets not being depreciated	9,313,690	292,522	-	(92,759)	9,513,453
Capital assets being depreciated:					
Transmission and distribution system	77,011,736	351,741			77,363,477
Structures and improvements	16,393,296			92,759	16,486,055
Reservoirs and tanks	22,274,959	-			22,274,959
Pumping and telemetry equipment	12,642,605	-			12,642,605
Vehicles and equipment	2,068,174				2,068,174
Total capital assets being depreciated	130,390,770	351,741	-	92,759	130,835,270
Less accumulated depreciation for:					
Transmission and distribution system	(11,723,993)	(1,316,988)			(13,040,981)
Structures and improvements	(2,249,621)	(372,620)			(2,622,241)
Reservoirs and tanks	(4,007,793)	(439,941)			(4,447,734)
Pumping and telemetry equipment	(2,587,403)	(222,205)			(2,809,608)
Vehicles and equipment	(1,210,982)	(162,615)			(1,373,597)
Total accumulated depreciation	(21,779,792)	(2,514,369)	-	-	(24,294,161)
Total capital assets being depreciated, net	108,610,978	(2,162,628)	-	92,759	106,541,109
Capital assets, net of depreciation	\$ 117,924,668	\$ (1,870,106)	\$ -	\$ -	\$ 116,054,562

Beaumont-Cherry Valley Water District

Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 6 – ACCOUNTS PAYABLE AND OTHER ACCRUED LIABILITIES

Accounts payable and other accrued liabilities were as follows:

Accounts Payable	\$	339,717
Salaries and Employee Benefits		58,213
Other		<u>8,471</u>
	\$	<u>406,401</u>

NOTE 7 – CUSTOMER ACCOUNT CREDIT BALANCES

Credit balances on customer utility accounts in 2014 are to be used against future billings or refunded upon request. As of December 31, 2014, the balance was \$217,144.

NOTE 8 – UNEARNED REVENUES

Developers make payments in advance of the District providing services, including items such as meter installations, development plan checks and development inspections. As the District provides these services, revenues are recognized and the unearned revenues balance is reduced. As of December 31, 2014, the balance was \$1,581,895.

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, 2013	Increases	Decreases	Balance December 31, 2014	Current Portion	Non-current Portion
<u>\$ 365,632</u>	<u>\$ 294,724</u>	<u>\$ (287,190)</u>	<u>\$ 373,166</u>	<u>\$ 254,551</u>	<u>\$ 118,615</u>

NOTE 10 - 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.

Beaumont-Cherry Valley Water District

Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 10 - PENSION RELATED DEBT, (Continued)

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.

On December 1, 2014, the District approved to payoff the CalPERS Side Fund in the amount of \$1,072,886. The payoff resulted in a decrease of the District's employer contribution rate from 32.048% to 18.858%.

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

Balance December 31, 2013	Decreases	Balance December 31, 2014
\$ 1,072,886	\$ (1,072,886)	\$ -

NOTE 11 – 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. The current District contribution is fixed at \$379.20 per month and is scheduled to increase by 5% per year up to a maximum of \$474.00 per month. 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 not required to contribute the Annual Required Contribution (ARC), 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 entry age normal actuarial cost 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 an amount 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 expense cost.

Beaumont-Cherry Valley Water District

Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 11 – OTHER POST-EMPLOYMENT BENEFITS OBLIGATIONS, (Continued)

Annual Cost

The District's ARC for the year was \$109,809. The District's annual OPEB cost amounted to \$89,888. The District paid \$11,376 for current retiree OPEB premiums for the year.

Annual Required Contribution	\$ 109,809
Interest on Net OPEB Obligation	15,146
Adjustment to Annual Required Contribution	<u>(35,067)</u>
Annual OPEB Expense	89,888
Less Contributions	-0-
Less Benefits paid	(11,376)
Less Revision of calculations and changes in assumptions	<u>(2,964,502)</u>
Change in Net OPEB Obligation	(2,885,990)
Net OPEB Obligation - 12/31/2013	<u>3,368,398</u>
Net OPEB Obligation - 12/31/2014	<u><u>\$ 482,408</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 & Benefits	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
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
12/31/2014	\$ 89,888	\$ 11,376	12.66%	\$ 482,408

Funded Status and Funding Progress of the Plan

The most recent valuation dated December 31, 2014 includes an Actuarial Accrued Liability and Unfunded Actuarial Accrued Liability of \$843,352. The covered payroll (annual payroll of active employees covered by the plan) for the year was estimated at \$1,835,790. The ratio of the unfunded actuarial accrued liability to annual covered payroll is 45.94%. 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, 2014

NOTE 11 – 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 funding approaches that are designed to reduce short-term volatility in the incidence of benefit costs and in the growth of unfunded accrued actuarial liability (UAAL).

BCVWD's actuarial review and analysis of the post-employment benefits (OPEB) expense, liability and funding status will be actuarially reviewed and updated annually. A complete actuarial study will be performed every three years or annually if there are significant changes in the plan.

The following is a summary of the actuarial assumptions and methods utilized by the District:

Valuation date:	December 31, 2014
Cost method:	Entry age normal actuarial cost method
Amortization method:	Level annual dollar amount
Remaining amortization period:	30 Years as of the valuation date on an open basis
Actuarial assumptions	
Discount rate:	3.75%
Projected salary increase:	2.50%
Medical cost increases:	
1/1/15	0%
1/1/16	5%
1/1/17	5%
1/1/18	5%
1/1/19	5%
1/1/20	2.84%
5/15/20 + later	0

The required schedule of funding progress presented as required supplementary information on page 35 provides multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Beaumont-Cherry Valley Water District

Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 12 – NET POSITION

Net Position:

Net investment in capital assets	\$ 116,054,562
Restricted - capital commitments	2,138,747
Unrestricted	<u>13,498,835</u>
 Total Net Position	 <u>\$ 131,692,144</u>

Net investment in capital assets is the value of the District's assets, less accumulated depreciation.

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

Unrestricted Net Position	<u>\$ 13,498,835</u>
Non-spendable assets:	
Inventories	482,698
Prepaid items	124,360
Non-current portion of notes receivable	<u>230,157</u>
 Total Non-spendable assets	 <u>837,215</u>
Board of Directors' designations:	
Capital replacement reserve	6,952,137
Operating reserve	4,391,636
Emergency reserve	<u>1,317,491</u>
 Total Designations	 <u>12,661,264</u>
 Total Unrestricted Net Position	 <u>\$ 13,498,479</u>

Beaumont-Cherry Valley Water District

Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 13 – 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.

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 \$27,910 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 2013-2014 and FY 2014-2015 were 31.318 and 32.048 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 contributed \$1,732,565 which was equal to the District's required contributions of \$659,679, and the payoff of the CalPERS side fund obligation of \$1,072,886.

Three Year Trend Information for the Plan

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed
12/31/2012	\$ 481,401	100%
12/31/2013	\$ 547,775	100%
12/31/2014	\$ 659,679	100%

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

Beaumont-Cherry Valley Water District

Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 14 – 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 \$44,489 during the year.

NOTE 15 – 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 16 – 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, 2014, 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 \$1,000 deductible per occurrence. Mobile equipment and vehicles have a \$1,000 deductible and \$500 deductible per occurrence, respectively.
- 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 was no reduction in the District's insurance coverage during the year ended December 31, 2014. 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.

Beaumont-Cherry Valley Water District

Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 17 – SPECIAL ITEM

As specifically described in NOTE 11, the District pays a portion of the cost of health insurance as post-employment medical benefits to retired employees, spouses, and surviving spouses who satisfy the eligibility rules as required by CalPERS Health Program enrollment. The District is not required to contribute an amount actuarially determined in accordance with the parameters of GASB Statement No. 45.

During the year, the District decided to re-examine the actuarial assumptions and revise the calculation used as a basis for determining the annual OPEB cost and OPEB liability and resulted in a change of the OPEB liability in the amount of \$2,964,502. The revised assumptions are reflected in the amounts recognized in the Basic Financial Statements.

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Required Supplementary Information

Beaumont-Cherry Valley Water District
Schedule of Funding Status – Other Post-Employment Benefits Obligations
For the Year Ended December 31, 2014

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%
12/31/2014	\$ -	\$ 843,352	\$ 843,352	0.00%	\$ 1,835,790	45.94%

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.

* Using the Alternate Measurement Method

Report on Internal Controls and Compliance

**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***

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, 2014, and the related notes to the financial statements, which comprise the District's basic financial statements, and have issued our report thereon dated June 26, 2015. Our report included an emphasis of matter regarding the District's Other Post-Employment Benefits.

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 from 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 entity'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 26, 2015