



**BEAUMONT-CHERRY VALLEY WATER DISTRICT AGENDA  
MEETING OF THE FINANCE AND AUDIT COMMITTEE**

**Thursday, June 7, 2018 at 3:00 p.m.  
560 Magnolia Avenue, Beaumont, CA 92223**

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**CALL TO ORDER**

**PUBLIC INPUT**

**PUBLIC COMMENT:** At this time, any person may address the 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 May 3, 2018 Minutes of the Finance and Audit Committee (pages 3-5)
3. Receive and File the Check Register for the Month of April 2018 (pages 6 - 22)
4. Financial Reports/Recommendations
  - a. Review of the April 2018 Budget Variance Report (pages 23 - 27)
  - b. Review of the April 30, 2018 Cash/Investment Balance Report (page 28)
  - c. Review of the April 2018 Cash Flow Report (page 29)
  - d. Review of Check Register for the Month of May 2018 (pages 30 - 47)
  - e. Review of May 2018 Invoices Pending Approval (pages 48 - 50)
  - f. Presentation and Discussion of Audit and Comprehensive Annual Financial Report For the Fiscal Year Ended December 31, 2017- DRAFT (pages 51 - 134)
5. San Geronio Pass Water Agency water rate study and potential impacts on BCVWD - Discussion
6. Action List for Future Meetings

**ANNOUNCEMENTS**

- Regular Board meeting: June 13, 2018 at 7:00 p.m.
- Engineering Workshop June 28, 2018 at 6:00 p.m.
- District Offices will be closed Wednesday, July 4 2018 in observance of Independence Day.
- Finance and Audit Committee meeting: July 5, 2018 at 3:00 p.m.
- Regular Board meeting: July 11, 2018 at 7:00 p.m.
- Personnel Committee meeting: July 23, 2018 at 5:30 p.m.

## ADJOURNMENT

**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](mailto:info@bcvwd.org) or in writing at the Beaumont-Cherry Valley Water District, 560 Magnolia Avenue, Beaumont, California 92223.

### CERTIFICATION OF POSTING

I certify that on or before April 30, 2018, a copy of the foregoing notice was posted near the regular meeting place of the Finance and Audit Committee of the Beaumont-Cherry Valley Water District and to its website at least 72 hours in advance of the meeting (Government Code §54954.2(a)).



Yolanda Rodriguez

Director of Finance and Administration



**BEAUMONT-CHERRY VALLEY WATER DISTRICT  
MINUTES OF MEETING OF THE FINANCE AND AUDIT COMMITTEE  
Thursday, May 3, 2018 at 3:00 p.m.  
560 Magnolia Avenue, Beaumont, CA 92223**

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Directors present:	Chairman Hoffman Director Diaz
Directors absent:	None
Staff present:	General Manager Dan Jagers, Director of Finance and Administrative Services Yolanda Rodriguez, Senior Finance and Administrative Analyst Bill Clayton, Accountant III Lorena Gonzales, Accountant III Bruce Kincaid, Accounting Technician Sally Hernandez
Members of the public who registered	Tom Todd, Jr.

#### **CALL TO ORDER**

*Chairman Hoffman called the meeting to order at 3:02 p.m. at 560 Magnolia Avenue, Beaumont, California.*

#### **PUBLIC INPUT**

*BCVWD Accounting Technician Sally Hernandez was introduced.*

#### **ACTION ITEMS**

1. Adjustments to the Agenda

*The Committee adopted the agenda as presented.*

2. Review and Acceptance of the April 5, 2018 Minutes of the Finance and Audit Committee

*The Committee accepted the minutes of April 5, 2018 as presented.*

3. Receive and File the Check Register for the Month of March 2018

*The Committee received and filed the March 2018 Check Register as presented.*

4. Financial Reports/Recommendations

- a. Review of the March 2018 Budget Variance Report
- b. Review of the March 31, 2018 Cash/Investment Balance Report
- c. Review of the March 2018 Cash Flow Report
- d. Review of Check Register for the Month of April 2018
- e. Review of April 2018 Invoices Pending Approval

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

#### 5. San Geronio Pass Water Agency rate study and potential impacts on BCVWD

*General Manager Jagers advised that staff has done some preliminary analysis of rates. The SGPWA has directed the rate consultant to look at the rate plus additional sources of supply. The SGPWA board is seeking a solution for funding new sources of supply. Of significant concern is the Nickel water lease, which amounts to about \$1.7 million per year, at \$1,000 per AF. This will affect the BCVWD pass-through rate.*

*The previous BCVWD rate study expired in 2015, and in order to adjust rates and continue to pass through, BCVWD will have to complete a rate study. Director Hoffman asked about producing a rate study. GM Jagers explained that the project would be done by a consultant and would have to go out to bid. He would anticipate a six-month turnaround.*

*The SGPWA charged their consultant with looking at including components such as either 50 percent of the cost, or 100 percent of the cost of supply. Another cost for consideration to pass through or build into the District's base rate will be recycled water.*

*There will be a regional water managers meeting on May 24.*

*Director Hoffman suggested putting the rate study on the Board agenda for discussion in order to have it completed by the end of the year.*

*GM Jagers advised the Committee that Beaumont City Manager Todd Parton has accepted the invitation to make a presentation at the May 9 regular meeting. The City is working on its own rates and there is a lot of activity. Sewer rates will be increasing to cover the wastewater treatment plant expansion.*

*Mr. Jagers also noted that as there becomes activity worth reporting, he would invite SGPWA GM Jeff Davis to attend and update the Board.*

#### 6. Action List for Future Meetings

- a. SGPWA rate study discussion
- b. BCWD water rate study discussion

### **ANNOUNCEMENTS**

*Chair Hoffman read the following announcements:*

- Special Board Meeting: May 3, 2018 at 4:30 p.m.
- Regular Board meeting: May 9, 2018 at 7:00 p.m.
- Personnel Committee meeting: May 21, 2018 at 5:30 p.m. (Note date change)
- District Offices will be closed Monday, May 28, 2018 in observance of Memorial Day.
- Beaumont Basin Watermaster meeting: June 6, 2018 at 10:00 a.m.
- Finance and Audit Committee meeting: June 7, 2018 at 3:00 p.m.
- Engineering Workshop: June 7, 2018 at 7:00 p.m.

- Regular Board meeting: June 13, 2018 at 7:00 p.m.

## **ADJOURNMENT**

*Chair Hoffman adjourned the meeting at 3:45 p.m.*

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David Hoffman, Chairman to the  
Finance and Audit Committee of the  
Beaumont-Cherry Valley Water District

# Accounts Payable

## Checks by Date - Detail by Check Date

User: wclayton  
Printed: 4/23/2018 2:43 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	10138 HW201 Mar 2018	ARCO Business Solutions ARCO Fuel Charges 02/12-03/12/2018	03/26/2018	5,300.75
Total for this ACH Check for Vendor 10138:				5,300.75
Total for 3/26/2018:				5,300.75
7482	UB*02894	MWM Rail Service Refund Check Refund Check Refund Check Refund Check	04/02/2018	989.87 351.00 395.95 284.05
Total for Check Number 7482:				2,020.87
Total for 4/2/2018:				2,020.87
ACH	10085 1049889 1049889 1049889 1049889 1049889 1049889	CalPERS Retirement System PR Batch 00001.04.2018 CalPERS 1% ER Paid PR Batch 00001.04.2018 CalPERS 7% EE Deduction PR Batch 00001.04.2018 CalPERS 8% EE Paid PR Batch 00001.04.2018 CalPERS 8% ER Paid PR Batch 00001.04.2018 CalPERS ER Paid Classic PR Batch 00001.04.2018 CalPERS ER PEPRA	04/05/2018 PR Batch 00001.04.2018 C PR Batch 00001.04.2018 C PR Batch 00001.04.2018 C PR Batch 00001.04.2018 C PR Batch 00001.04.2018 C PR Batch 00001.04.2018 C	162.15 3,117.23 2,556.44 1,078.34 8,454.29 2,030.50
Total for this ACH Check for Vendor 10085:				17,398.95
ACH	10087 1-333-932-608 1-333-932-608	EDD PR Batch 00001.04.2018 CA SDI PR Batch 00001.04.2018 State Income Tax	04/05/2018 PR Batch 00001.04.2018 C PR Batch 00001.04.2018 S	908.70 3,075.37
Total for this ACH Check for Vendor 10087:				3,984.07
ACH	10094 22085644 22085644 22085644 22085644 22085644	U.S. Treasury PR Batch 00001.04.2018 Federal Income Tax PR Batch 00001.04.2018 FICA Employee Portion PR Batch 00001.04.2018 FICA Employer Portion PR Batch 00001.04.2018 Medicare Employee Portion PR Batch 00001.04.2018 Medicare Employer Portion	04/05/2018 PR Batch 00001.04.2018 F PR Batch 00001.04.2018 F PR Batch 00001.04.2018 F PR Batch 00001.04.2018 N PR Batch 00001.04.2018 N	9,064.92 6,131.56 6,131.56 1,436.04 1,436.04
Total for this ACH Check for Vendor 10094:				24,200.12
ACH	10141 53MFUUS6657 53MFUUS6657	Ca State Disbursement Unit PR Batch 00001.04.2018 Garnishment PR Batch 00001.04.2018 Garnishment	04/05/2018 PR Batch 00001.04.2018 C PR Batch 00001.04.2018 C	266.30 288.46
Total for this ACH Check for Vendor 10141:				554.76

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
ACH	10203 VB1450-PP07	Voya Financial PR Batch 00001.04.2018 Deferred Comp	04/05/2018 PR Batch 00001.04.2018 I	475.00
Total for this ACH Check for Vendor 10203:				475.00
ACH	10264 1049849 1049849	CalPERs Supplemental Income Plans PR Batch 00001.04.2018 CalPERS 457 PR Batch 00001.04.2018 CalPERS 457 %	04/05/2018 PR Batch 00001.04.2018 C PR Batch 00001.04.2018 C	1,714.05 44.27
Total for this ACH Check for Vendor 10264:				1,758.32
7483	10319 B016 B016	ACWA Joint Powers Insurance Authority Property Insurance April 2018 Prepaid Property Insurance May 2018 - Mar 2018	04/05/2018	1,626.37 17,889.63
Total for Check Number 7483:				19,516.00
7484	10003 33617	All Purpose Rental Rental - Lift Genie/Trailer for Changing Light Bulbs	04/05/2018	128.70
Total for Check Number 7484:				128.70
7485	10144 LYUM1250985 LYUM1250987 LYUM1254948 LYUM1254950	AlSCO Inc Cleaning of Mats & Shop Towels 12th St Mar 2018 Cleaning of 3 Office Mats 560 Magnolia Mar 2018 Cleaning of 3 Office Mats 560 Magnolia Mar 2018 Cleaning of Mats & Shop Towels 12th St Mar 2018	04/05/2018	34.30 35.15 35.10 34.26
Total for Check Number 7485:				138.81
7486	10086 900215	American Family Life Assurance Company of Columbus AFLAC Employee Insurance Mar 2018	04/05/2018	1,178.12
Total for Check Number 7486:				1,178.12
7487	10283 032818	BCVWD Custodian of Petty Cash Reim for Certified Letters - L Gonzales	04/05/2018	36.68
Total for Check Number 7487:				36.68
7488	10557 8093	Beaumont Copy & Graphics Copy 20 Sets of the F & A Packet	04/05/2018	109.04
Total for Check Number 7488:				109.04
7489	10060 12081	Beaumont Lawn Mower Repair Recoil Starter	04/05/2018	17.16
Total for Check Number 7489:				17.16
7490	10048 WI005598 WI005598 WI005599 WI005599	Brithinee Electric Labor - Repairs to Pump Motors - Well 12 Bearings/Misc Hardware for Repairs to Pump Motors - Well 12 Labor - Repairs to Pump Motors - Well 19 Bearings/Misc Hardware for Repairs to Pump Motors - Well 19	04/05/2018	1,593.07 334.17 1,430.44 294.60
Total for Check Number 7490:				3,652.28
7491	10019 0090377	C R & R Incorporated Monthly Charges 3 YD Commercial Bin Apr 2018	04/05/2018	254.38
Total for Check Number 7491:				254.38

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
7492	10624	Chris Taylor's Plumbing	04/05/2018	
	11185	Labor - Water Heater Repairs		127.50
	11185	Replace Check Valve on Water Heater		65.25
Total for Check Number 7492:				192.75
7493	10266	Cozad & Fox Inc.	04/05/2018	
	16849	(7%) Geotech Report - Noble Water Storage Tank 2/Pipeline		1,375.50
	16849	(9%) Reimbursables - Noble Water Storage Tank 2/Pipeline		175.60
	16849	(23%) Project Coordination - Noble Water Storage Tank 2/Pipeline		1,378.88
	16849	(36%) Data/Site Analysis - Noble Water Storage Tank 2/Pipeline		3,669.12
	16849	(7%) Prelim Design Report - Noble Water Storage Tank 2/Pipeline		455.12
	16849	(7%) Surveying/Utility Rev - Noble Water Storage Tank 2/Pipeline		673.82
Total for Check Number 7493:				7,728.04
7494	10390	Dangelo Company	04/05/2018	
	S1332119.001	(4) 6" Flange x MJ 45 - Inventory		259.20
	S1332119.001	(6) 6" Megalugs - Inventory		285.80
	S1332172.001	(1) 2" Back Flow RP Replacement - Well #24		538.04
	S1332886.001	(1) Roll of 4" Blue Poly Sleeving		20.32
Total for Check Number 7494:				1,103.36
7495	10677	Frontier Communications	04/05/2018	
	032918	(6) Maps for Engineering		125.00
Total for Check Number 7495:				125.00
7496	10398	Infosend, Inc	04/05/2018	
	134669	Mar 2018 Postage Charges for Utility Billing		3,867.98
	134669	Mar 2018 Billing Charges for Utility Billing		807.50
	134669	Mar 2018 Supply Charges for Utility Billing		685.85
Total for Check Number 7496:				5,361.33
7497	10273	Inland Water Works Supply Co.	04/05/2018	
	S1008704.007	(10) Copper Washers - Yard Stock		10.56
	S1008715.003	(30) 1" Brass Check Valves - Inventory		2,534.28
	S1008715.004	(2) 1" Brass Check Valves - Inventory		168.95
	S1009761.001	(20) 2" Meter Bolts - Inventory		66.52
	S1009761.001	(10) #37 Concrete Reading Lids Meter Boxes - Inventory		31.42
	S1009761.001	(20) 8" Gate Caps - Inventory		485.74
	S1009761.001	(10) 6" Gate Caps - Inventory		200.63
	S1009761.001	(20) 8" x 12" Slip Cans - Inventory		253.43
	S1009761.001	(10) 6" x 12" Slip Cans - Inventory		116.15
	S1009761.001	(10) #37 Concrete 2PC Lid Meter Boxes - Inventory		62.56
	S1009761.001	(30) 2" Meter Gaskets - Inventory		63.36
	S1009761.001	(7) #37 Concrete Meter Boxes - Inventory		120.38
	S1009761.002	(3) #37 Concrete Meter Boxes - Inventory		51.59
	S1009761.002	(10) #37 Concrete 2PC Lid Meter Boxes - Inventory		26.82
	S1009761.002	(10) #37 Concrete Reading Lids Meter Boxes - Inventory		13.46
	S1010158.001	(72) Cans of Blue Marking Paint for Line Locates		425.76
	S1010158.001	(48) Cans of Black Marking Paint for Line Locates		283.84
Total for Check Number 7497:				4,915.45
7498	10678	Lawyers Title Company	04/05/2018	
	618650200	Title Information File 618650200 for Engineering		1,000.00
Total for Check Number 7498:				1,000.00



Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
7499	10429	Legend Pump & Well Service Inc	04/05/2018	
	54614	Labor - Repair 120V Circuit at Booster 21A		790.00
	54614	Labor - Repair 480V Controls at Booster 21A		543.00
	54614	Repair 480V Relay Controls at Booster 21A		143.17
	54614	Repair 480V #14 Wire at Booster 21A		29.70
	54614	Repair Connectors/Ties at Booster 21A		8.25
	54621	Labor - Phase Loss - Well 21		543.00
	54621	Labor - Replace 3 Fuses and Contacts in Control Panel - Well 21		454.00
	54621	Replace 3 Fuses and Contacts in Control Panel - Well 21		146.53
	54625	Labor - Low Voltage - Well 29		405.00
	54625	Labor - Rewire Low Voltage - Well 29		405.00
Total for Check Number 7499:				3,467.65
7500	10278	MetLife - Group Benefits	04/05/2018	
	KM05754034 Apr18	MetLife Dental Ins Apr 2018		594.08
	KM05754034 Apr18	MetLife Vision Ins Apr 2018		86.12
	KM05754034 Apr18	MetLife Vision Ins Feb-Mar 2018 - J Shackelford		16.46
	KM05754034 Apr18	MetLife Vision Ins Feb-Mar 2018 - C Vieyra		16.46
	KM05754034 Apr18	MetLife Dental Ins Feb-Mar 2018 - J Shackelford		48.80
	KM05754034 Apr18	MetLife Vision Ins Mar 2018 - C Nyberg		8.23
Total for Check Number 7500:				770.15
7501	10196	National Meter & Automation, Inc	04/05/2018	
	S1094337.001	(80) 1" Registers w/Wire - Inventory		6,871.22
	S1096733.001	(20) 5/8" Meters w/wire - Inventory		2,844.60
	S1096733.001	(67) 1" Meters w/wire - Inventory		16,243.32
	S1096733.001	(8) 2" Meters w/wire - Inventory		5,749.54
Total for Check Number 7501:				31,708.68
7502	10045	Pacific Alarm Service Inc	04/05/2018	
	P100382	Labor - Delivered 21 Proximity Cards - 560 Magnolia		49.25
	P100382	(21) New Proximity Cards - 560 Magnolia		138.03
	P100382	(1) New Card Reader - 560 Magnolia		242.44
	P100401	(1) Brivo Access Control System w/Remote Management - Alarm 12th		3,480.00
	R137509	Alarm Equip Rent/Service/Monitor Apr 560 Magnolia Apr 2018		319.00
	R137510	Alarm Equip Rent/Service/Monitor Apr 11083 Cherry Ave Apr 2018		44.50
Total for Check Number 7502:				4,273.22
7503	10056	RDO Equipment Co. Trust# 80-5800	04/05/2018	
	P75465	Bearings/Nuts/WashersUBolts/Hanger/Axle		1,554.30
Total for Check Number 7503:				1,554.30
7504	10223	Richards, Watson & Gershon	04/05/2018	
	215770	Legal Services Jan 2018 Board Approval 03.14.18		8,600.81
Total for Check Number 7504:				8,600.81
7505	10431	Southern California West Coast Electric	04/05/2018	
	21483	Pull New Wire & Conduit - Well 3		4,355.00
	21483	Remove Pump Motor/Load & Deliver Brithinee/Reinstall Motor & Com		3,000.00
	21484	Replace/Install Motor Feeders/Terminate Ends/Conduit/Seal Pull B		11,950.50
	21484	Remove Pump Motor/Load & Deliver Brithinee/Reinstall Motor & Com		4,899.50
Total for Check Number 7505:				24,205.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
7506	10276	Standard Insurance Company	04/05/2018	
	00610763 Apr 18	Monthly Life & AD&D Insurance Apr 2018		731.17
	00610763 Apr 18	Monthly Life & AD&D Insurance Retro Adjustments		193.89
	00610763 Apr 18	Monthly Life & AD&D Insurance A Lopez (Term) Apr 2018		12.78
Total for Check Number 7506:				937.84
7507	10284	Underground Service Alert of Southern California	04/05/2018	
	320180046	105 New Ticket Charges Mar 2018		173.25
	320180046	Monthly Maintenance Fee Mar 2018		10.00
Total for Check Number 7507:				183.25
7508	10421	Vulcan Materials Company	04/05/2018	
	71763830	(12.5) Tons Temp Concrete for Pipelines and Hydrants		1,283.62
	71763830	(12.5) Tons Temp Concrete for Meter Maintenance		1,287.74
Total for Check Number 7508:				2,571.36
7509	10651	Weldors Supply and Steel	04/05/2018	
	6695	Vise Jaw Insert Assembly - Unit 5		87.28
	6867	(1) Oxygen Tank Refill- Unit 5		30.34
	6867	(2) Grinding Wheels- Unit 5		14.01
Total for Check Number 7509:				131.63
7510	UB*02879	Jeremy & Diane Allas	04/05/2018	
		Refund Check		138.23
Total for Check Number 7510:				138.23
7511	UB*02876	Cassie and Cory Amundson	04/05/2018	
		Refund Check		12.95
Total for Check Number 7511:				12.95
7512	UB*02877	Heather Barrier	04/05/2018	
		Refund Check		69.66
		Refund Check		75.83
		Refund Check		36.33
		Refund Check		26.07
Total for Check Number 7512:				207.89
7513	UB*02889	Matthew Bushey	04/05/2018	
		Refund Check		42.00
		Refund Check		20.83
		Refund Check		7.16
		Refund Check		9.99
Total for Check Number 7513:				79.98
7514	UB*02874	John & Erlinda Clark	04/05/2018	
		Refund Check		5.04
		Refund Check		17.68
		Refund Check		8.46
		Refund Check		6.08
Total for Check Number 7514:				37.26

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
7515	UB*02888	Erika Cypert	04/05/2018	
		Refund Check		27.39
		Refund Check		76.63
		Refund Check		36.73
		Refund Check		26.34
Total for Check Number 7515:				167.09
7516	UB*02883	Patrick Ehrich	04/05/2018	
		Refund Check		24.91
Total for Check Number 7516:				24.91
7517	UB*02884	Guadalupe Girard	04/05/2018	
		Refund Check		33.51
Total for Check Number 7517:				33.51
7518	UB*02878	Robert Hernandez	04/05/2018	
		Refund Check		110.40
		Refund Check		18.60
		Refund Check		8.91
		Refund Check		6.39
Total for Check Number 7518:				144.30
7519	UB*02875	Kathleen Hocutt	04/05/2018	
		Refund Check		38.42
		Refund Check		76.70
		Refund Check		36.75
		Refund Check		26.37
Total for Check Number 7519:				178.24
7520	UB*02882	Patricia Howard	04/05/2018	
		Refund Check		36.73
Total for Check Number 7520:				36.73
7521	UB*02892	Jonathon & Karen Hutchinson	04/05/2018	
		Refund Check		65.56
		Refund Check		20.24
		Refund Check		9.70
		Refund Check		6.96
Total for Check Number 7521:				102.46
7522	UB*02886	Stephen Java	04/05/2018	
		Refund Check		18.65
		Refund Check		12.71
		Refund Check		9.12
		Refund Check		26.54
Total for Check Number 7522:				67.02
7523	UB*02885	Phyllis S Lichtenstein	04/05/2018	
		Refund Check		1.89
Total for Check Number 7523:				1.89

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
7524	UB*02895	Jenny Lorenzo	04/05/2018	
		Refund Check		0.90
		Refund Check		0.64
		Refund Check		15.80
		Refund Check		1.87
Total for Check Number 7524:				19.21
7525	UB*02890	Group McDonald Property	04/05/2018	
		Refund Check		1,932.00
Total for Check Number 7525:				1,932.00
7526	UB*02881	Bronwyn Miller	04/05/2018	
		Refund Check		33.67
		Refund Check		24.15
		Refund Check		70.27
		Refund Check		32.15
Total for Check Number 7526:				160.24
7527	UB*02887	Osment Grading & Excavating	04/05/2018	
		Refund Check		4,981.92
		Refund Check		471.00
		Refund Check		1,992.77
		Refund Check		1,429.60
Total for Check Number 7527:				8,875.29
7528	UB*02891	Jonathan Otmar	04/05/2018	
		Refund Check		52.24
		Refund Check		51.84
		Refund Check		24.83
		Refund Check		17.82
Total for Check Number 7528:				146.73
7529	UB*02893	RJS Financial Inc A California Corporation	04/05/2018	
		Refund Check		9.91
		Refund Check		42.11
Total for Check Number 7529:				52.02
7530	UB*02880	Andrei Rosca	04/05/2018	
		Refund Check		48.34
		Refund Check		47.91
		Refund Check		22.96
		Refund Check		16.47
Total for Check Number 7530:				135.68
7531	UB*02471 011818000	Alden Sproull	04/05/2018	
		Reissue Unclaimed Funds Ck 6595		117.09
Total for Check Number 7531:				117.09
Total for 4/5/2018:				184,902.93

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
7532	10287	Bank of the West	04/06/2018	
	10034	US Postal Service (4) Pks 100Ct Postage Stamps		200.00
	10035	USA Blue Book (2) Replacement Glass Sample Tubes		49.94
		(2) 10mL Sample 1000 Tests w/Dispenser		414.03
	10037	Waste Management Of Inland Empire Yard Dumpsters 815 E 12th Mar 2018		263.91
		Recycling Dumpster Charges 815 E 12th Mar 2018		79.93
		Recycling Dumpster Charges 560 Magnolia Ave Mar 2018		79.93
		Monthly Sanitation 560 Magnolia Ave Mar 2018		97.06
	10052	Home Depot Credit Services		
	10074	American Water Works Association (Refund) Cross Connection Specialist Course - J Bean		-920.00
		Swifter/Dry Pads/Wet Pads - Main Office		34.38
	10147	Online Information Services, Inc 138 Credit Reports for Feb 2018		402.60
	10335	Beaumont Safe & Lock (3) File Cabinet Locks (Item Returned April 2018)		77.42
		Labor - Upgrade Locks/Door at 12th/Palm		320.00
		Upgrade Locks/Door at 12th/Palm		572.91
	10397	Wal-Mart (8) 12Pk Water Bottles - Board Meetings		22.08
		(3) Storage Totes - Main Office		16.98
	10420	Amazon.com The Energy Bus:Action Plan - Supervisor Training Tools		12.00
		Bankers Boxes for Utility Billing Daily Receipts		72.18
	10424	Top-Line Industrial Supply, LLC (1) Adapter/Gasket for Construction Meter Repair		122.45
		(1) Reducing Coupling for Construction Meter Repair		8.93
	10442	CareerTrack Annual Training Subscription - Y Rodriguez		199.00
		Annual Training Subscription - W Clayton		199.00
	10526	Verizon Monthly Phone Service 03/01-03/31/2018		960.79
	10546	Frontier Communications 03/10-04/09/18 Mar FIOS/FAX 12th/Palm		317.50
		02/25-03/24/18 Mar FIOS/FAX 560 Magnolia Ave		290.78
	10598	myfax Annual Subscription Fee for HR Fax		110.00
	10623	WP Engine Web Host for BCVWD Website Mar 2018		29.00
	10638	TCA Fastrack Toll Road Fees for OC Safety Class		3.13
		Toll Road Fees for OC Safety Class		10.16
	10680	Hobby Lobby (20) Certificate Frames for Vietnam Veteran Honorees		168.74
	10681	Thrift Global Books (3) Books - Essentials of Acctg for Governmental Org		11.77
	10682	Walker Signs (10) BCVWD Property Signs - Phase I		700.38
	10683	Krutman POS ASAP (3) Barrel Locks - File Cabinets		45.87
	10684	Ubiquity Networks Extended WIFI Coverage for District Offices		704.87
Total for Check Number 7532:				5,677.72
Total for 4/6/2018:				5,677.72

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
ACH	10288	CalPERS Health Fiscal Services Division	04/09/2018	
	1800 Apr 2018	Active Employees Health Insurance Apr 2018		41,357.26
	1800 Apr 2018	Retired Employees Health Insurance Apr 2018		900.60
	1800 Apr 2018	Admin Fee for Health Insurance Apr 2018		151.69
	1800 Apr 2018	E Fraser (9 of 9) Health Insurance Apr 2018		1,594.55
	1800 Apr 2018	C Nyberg Retro Health Insurance Mar 2018		1,715.19
Total for this ACH Check for Vendor 10288:				45,719.29
Total for 4/9/2018:				45,719.29
7533	UB*02899	Kathleen A and David H Barnett	04/12/2018	
		Refund Check		1.20
		Refund Check		0.96
		Refund Check		0.46
		Refund Check		0.33
Total for Check Number 7533:				2.95
7534	UB*02898	Luz Felix	04/12/2018	
		Refund Check		67.90
		Refund Check		13.57
		Refund Check		6.50
		Refund Check		4.66
Total for Check Number 7534:				92.63
7535	UB*02896	Anthony Hernandez	04/12/2018	
		Refund Check		45.06
Total for Check Number 7535:				45.06
7536	UB*02900	Barbara Schlax	04/12/2018	
		Refund Check		64.65
		Refund Check		30.98
		Refund Check		22.22
		Refund Check		94.34
Total for Check Number 7536:				212.19
7537	UB*02897	Lee Swallow	04/12/2018	
		Refund Check		38.25
		Refund Check		21.85
		Refund Check		10.48
		Refund Check		7.51
Total for Check Number 7537:				78.09
7538	10000	A C Propane Co	04/12/2018	
	19965	Annual Tank Rental Apr 2017 - Mar 2018 - 12303 Oak Glen		52.80
	19965	Annual Tank Rental Apr 2017 - Mar 2018 9781 Avenida Miravilla		52.80
	216248	Propane Dec-Mar 2018 - 13697 Oak Glen		508.51
	216248	Prepaid Propane Dec-Mar 2018 - 13697 Oak Glen		45.00
	216249	Propane Dec-Mar 2018 - 13695 Oak Glen		456.30
	216249	Prepaid Propane Dec-Mar 2018 - 13695 Oak Glen		45.00
	216297	Prepaid Propane Dec-Mar 2018 - 9781 Avenida Miravilla		45.00
	216297	Propane Dec-Mar 2018 - 9781 Avenida Miravilla		547.15
Total for Check Number 7538:				1,752.56

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
7539	10001	Action True Value Hardware	04/12/2018	
	46516	(2) Primer - Well 24		9.68
	46516	(12) Master Locks - Yard Stock		180.89
	46516	Paint/Paint Brush/Paint Fee - Phase I Signs		37.74
	46516	PVC Pipe/Pipe Wrap Roll - Well 24		14.31
	46516	Valve/Union/Nipples/Adaptors - Well 24		41.94
	46516	(11) Wood Stakes - Phase I Fence		23.71
	46516	Screws/Washers/Socket/Adaptor - Phase I Signs		16.79
	46516	(1) Valve for Sprinklers - Well 24		28.00
	46542	(1) Battery for Gate Opener - Unit 19		6.45
	46542	(10) 90lb Cement for Pump Pad - Well 12		59.15
	46542	(10) Wood Stakes- Phase I Fence		11.75
	46542	Vent Respirator/Safety Glasses - Field Staff		30.15
	46542	(1) PVC Glue - Units 5 & 16		18.30
	46542	(1) Trowel - Unit 5		6.99
Total for Check Number 7539:				485.85
7540	10319	ACWA Joint Powers Insurance Authority	04/12/2018	
	033118	Workers Comp 3rd Qtr 01/01-03/31/2018		17,767.54
	033118	Workers Comp 3rd Qtr 01/01-03/31/2018 Adj		-1.21
	033118	Workers Comp 3rd Qtr 01/01-03/31/2018 Adj		-0.48
	033118	Workers Comp 3rd Qtr 01/01-03/31/2018 Adj		-0.05
	033118	Workers Comp 3rd Qtr 01/01-03/31/2018 Adj		-0.01
	033118	Workers Comp 3rd Qtr 01/01-03/31/2018 Adj		-0.34
	033118	Workers Comp 3rd Qtr 01/01-03/31/2018 Adj		-0.07
Total for Check Number 7540:				17,765.38
7541	10272	Babcock Laboratories Inc	04/12/2018	
	BC80306	(1) Coliform M-1		40.00
	BC80309	(1) Coliform B-10		40.00
	BC80310	(10) Coliforms B1-B6 H1 I1 I2 N3		400.00
	BC80341	(12) Coliforms B7-B12 H1 H2 I1 I3 M3 N4		480.00
	BC80342	(2) Coliforms Well 14 Well 6		80.00
	BC80613	(2) Nitrate Samples Well 21 Well 23		30.00
	BC80631	(1) Coliform B11		40.00
	BC80642	(2) Nitrate Samples Cherry & Vineland Reservoirs		30.00
	BC81016	(3) Coliforms Wells 13 21 6		120.00
	BC81017	(12) Coliforms B1-B6 B10 H1 I1 I2 M1 N1		480.00
	BC81272	(1) Coliform Well 25		40.00
	BC81438	(9) Coliforms B8 B10 B11 H2 I1 I3 M2 M3 N2		360.00
	BC81441	(1) Coliform Well 5 Raw		40.00
	BC81981	(4) Coliforms B7 B9 B12 H2		160.00
	BC82562	(12) Coliforms B1-B6 B10 H1 I1 I2 M1 N3		480.00
Total for Check Number 7541:				2,820.00
7542	10557	Beaumont Copy & Graphics	04/12/2018	
	8117	(30) Photo Copy Board Packets		502.65
Total for Check Number 7542:				502.65
7543	10614	Cherry Valley Automotive	04/12/2018	
	21779	Labor - Check Oil Pressure OD 170,769 - Unit 2		100.00
	21779	Replace Oil Pressure Switch OD 170,769 - Unit 2		34.47
	21779	Labor - Hub Assembly OD 170,769 - Unit 2		130.00
	21779	Replace Hub Assembly OD 170,769 - Unit 2		172.85
	21796	Labor - Oil Change OD 4,116 - Unit 34		22.00
	21796	Oil Change OD 4,116 - Unit 34		29.30
	21873	Labor - Oil Change OD 8,208 - Unit 32		22.00
	21873	Oil/Oil Filter Change OD 8,208 - Unit 32		50.10

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	21896	Replace Lawn Mower Trailer Tire		20.00
	21917	Labor - Oil Change OD 180,970 - Unit 22		22.00
	21917	Oil/Oil Filter Change OD 180,970 - Unit 22		17.98
	21917	Labor - Water Pump/Hoses/Coolant OD 180,970 - Unit 22		230.00
	21917	Replace Water Pump/Hoses/Coolant OD 180,970 - Unit 22		187.76
	21969	Labor -Rear Brake Job OD 50,771 - Unit 17		250.00
	21969	Replace Rear Brakes OD 50,771 - Unit 17		106.08
	21969	Labor - Diagnose/Replace Pump Unit OD 50,771 - Unit 17		200.00
	21969	Replace 12 VDC Pump Unit OD 50,771 - Unit 17		494.57
	22043	Labor - Oil Change OD 7,932 - Unit 33		22.00
	22043	Oil/Oil Filter Change OD 7,932 - Unit 33		50.10
Total for Check Number 7543:				2,161.21
7544	10052	Home Depot Credit Services	04/12/2018	
	20591	(6) 4PK PLC 23W (100W) Daylight Bulbs - Main Office		64.26
	20591	(2) 1Pk PLC 20W MrIC GU5.3 12V Bulbs - Main Office		15.02
	20591	(9) 1Pk PLC 53W (75W) Par30L Bulbs - Main Office		91.84
	20608	(8) 4Pk 60W B10 Bulbs - Main Office		68.70
	50763	(1) 2Pk Tie Downs - Unit 16		10.74
	50763	(4) 50CT Trash Bags - 12th & Palm		111.93
	50763	(3) 8 Roll Paper Towels - 12th & Palm		54.86
	50763	(3) 30PK Toilet Paper - 12th & Palm		61.32
	7163492	(6) Returned 2Lamp 120V Ballast - Main Office		-96.77
	7560498	(4) 4PK PLC 23W(100W) Daylight Bulbs - Main Office		42.84
	7560498	(12) 2Lamp 120V Ballast - Main Office		193.56
Total for Check Number 7544:				618.30
7545	10496	John Borden Heating & Air Conditioning	04/12/2018	
	S-69688	Annual Maintenance - 560 Magnolia Ave		475.00
Total for Check Number 7545:				475.00
7546	10350	NAPA Auto Parts	04/12/2018	
	046453	Trailer Wire - Unit 5		17.77
	046640	Floor Mats - Unit 17		28.37
	046640	Trailer Wire Connector Adapter - Trailers		18.49
	046909	Replace Fuel Cap - Dump Truck		15.61
Total for Check Number 7546:				80.24
7547	10102	Pat's Pots	04/12/2018	
	16464	(3) Rental Portable Toilets 01/16-02/12/2018		64.80
	16464	(3) Service Portable Toilets 01/16-02/12/2018		245.20
	16465	(3) Rental Portable Toilets 02/13-03/12/2018		64.80
	16465	(3) Service Portable Toilets 02/13-03/12/2018		245.20
	16466	(3) Rental Portable Toilets 03/13-04/09/2018		64.80
	16466	(3) Service Portable Toilets 03/13-04/09/2018		245.20
	16467	(3) Rental Portable Toilets 04/10-05/07/2018		64.80
	16467	(3) Service Portable Toilets 04/10-05/07/2018		245.20
Total for Check Number 7547:				1,240.00
7548	10031	Staples Business Advantage	04/12/2018	
	3371624401	(1) Wall U Frame - Main Office		91.04
	3372225996	(5) Aluminum Cases - Superintendent		228.38
	3372225996	(2) Standard Lanyards Black - Office Stock		12.90
	3372225996	(1) Horizontal Name Badge - Office Stock		35.34
	3372225996	(1) Thermal Lam Pouches 3MIL 200PK - 12th & Palm		44.81
	3372225996	(1) Sanitizer Hand 8oz 12CT - 12th & Palm		51.06
	3372225996	(2) Hand Sanitizer 2 Liter- 12th & Palm		38.68
	3372225996	(1) Snap -N-Store CD Box - 12th & Palm		7.86



Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	3372225996	(1) 5PK Sharpie - Field Supplies		6.13
	3372225998	(1) HP 305A C/M/Y 3Pk Toner - Office Stock		384.66
	3372225998	(1) HP 305A Black Toner - Office Stock		90.50
	3372225999	(1) 85SHT Roll Paper Towels - Main Office Stock		27.73
	3372225999	(1) 250PK Multi Fold White - Main Office Stock		32.75
	3372225999	(1) Suction Cups/Hooks - Main Office Stock		6.99
	3372225999	(2) 12PK Storage Box Legal - Main Office Stock		160.10
	3372225999	(4) Stapler - Main Office Stock		38.74
	3372225999	(1) 6PK 8Tab Index - Main Office Stock		21.33
	3372225999	(7) 1.5" White View Binders - Main Office Stock		37.63
	3372225999	(1) 8 1/2" Paper Plates - Main Office Stock		13.57
	3373531744	(2) 12CT Box File LTR/LGL - Main Office Stock		68.94
	3373531744	(1) 96 Roll Toilet Paper - Main Office Stock		55.48
	3373531744	(1) 13QT Trash Can - Main Office		6.99
	3373531744	(1) 2PLY Kleenex - Main Office Stock		46.28
	3373531744	(1) Preinked Copy Stamp - Main Office		6.45
Total for Check Number 7548:				1,514.34
7549	10559	T Maus Grading & Paving Inc	04/12/2018	
	18024-02	(1) Paving Repair Meter Maint/Service - Lincoln/Winesap		1,184.00
	18024-02	(4) Paving Repairs Maint/Pipelines - Various Locations		1,443.00
Total for Check Number 7549:				2,627.00
7550	10255	Unlimited Services Building Maintenance	04/12/2018	
	0360790-IN	Apr 2018 Janitorial Services		150.00
	0360791-IN	Apr 2018 Janitorial Services		845.00
Total for Check Number 7550:				995.00
7551	10116	Verizon Wireless Services LLC	04/12/2018	
	98043787848	Cell Phone Charges for Mar 2018		97.59
	98043787848	iPad Charges for Mar 2018		120.03
Total for Check Number 7551:				217.62
7552	10293	Western Dental Services Inc	04/12/2018	
	84501	Western Dental Premiums Apr 2018		156.84
Total for Check Number 7552:				156.84
Total for 4/12/2018:				33,842.91
ACH	10030	Southern California Edison	04/16/2018	
	2039374889Mar18	Electricity 02/22-03/23/18 - 9781 Avenida Miravilla		96.04
	2039374889Mar18	Electricity 02/22-03/23/18 - 815 E 12th Ave		323.31
	2039374889Mar18	Electricity 02/22-03/23/18 - Wells		102,701.82
	2039374889Mar18	Electricity 02/22-03/23/18 - 12303 Oak Glen Rd		245.78
	2039374889Mar18	Electricity 02/22-03/23/18 - 560 Magnolia Ave		1,250.80
	2039374889Mar18	Electricity 02/22-03/23/18 - 13697 Oak Glen Rd		168.80
	2039374889Mar18	Electricity 02/22-03/23/18 - 13695 Oak Glen Rd		107.91
	2039374889Mar18	Electricity 01/20-02/20/18 - Wells		3,229.36
Total for this ACH Check for Vendor 10030:				108,123.82
ACH	10138	ARCO Business Solutions	04/16/2018	
	HW201 Apr 2018	ARCO Fuel Charges 03/12-04/12/2018		6,807.11
Total for this ACH Check for Vendor 10138:				6,807.11
Total for 4/16/2018:				114,930.93

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
ACH	10085	CalPERS Retirement System	04/19/2018	
	15226480	PR Batch 00002.04.2018 CalPERS 1% ER Paid	PR Batch 00002.04.2018 C	162.15
	15226480	PR Batch 00002.04.2018 CalPERS 7% EE Deduction	PR Batch 00002.04.2018 C	3,082.79
	15226480	PR Batch 00002.04.2018 CalPERS 8% EE Paid	PR Batch 00002.04.2018 C	2,485.59
	15226480	PR Batch 00002.04.2018 CalPERS 8% ER Paid	PR Batch 00002.04.2018 C	1,078.34
	15226480	PR Batch 00002.04.2018 CalPERS ER Paid Classic	PR Batch 00002.04.2018 C	8,332.84
	15226480	PR Batch 00002.04.2018 CalPERS calculation adjustment	PR Batch 00002.04.2018 C	609.88
	15226480	PR Batch 00002.04.2018 CalPERS calculation adjustment		595.40
	15226480	PR Batch 00002.04.2018 CalPERS ER PEPR	PR Batch 00002.04.2018 C	1,995.22
Total for this ACH Check for Vendor 10085:				18,342.21
ACH	10087	EDD	04/19/2018	
	0-258-386-496	PR Batch 00002.04.2018 CA SDI	PR Batch 00002.04.2018 C	884.19
	0-258-386-496	PR Batch 00002.04.2018 State Income Tax	PR Batch 00002.04.2018 S	2,945.34
Total for this ACH Check for Vendor 10087:				3,829.53
ACH	10094	U.S. Treasury	04/19/2018	
	10632316	PR Batch 00002.04.2018 Federal Income Tax	PR Batch 00002.04.2018 F	8,768.11
	10632316	PR Batch 00002.04.2018 FICA Employee Portion	PR Batch 00002.04.2018 F	6,026.13
	10632316	PR Batch 00002.04.2018 FICA Employer Portion	PR Batch 00002.04.2018 F	6,026.13
	10632316	PR Batch 00002.04.2018 Medicare Employee Portion	PR Batch 00002.04.2018 M	1,415.00
	10632316	PR Batch 00002.04.2018 Medicare Employer Portion	PR Batch 00002.04.2018 M	1,415.00
Total for this ACH Check for Vendor 10094:				23,650.37
ACH	10141	Ca State Disbursement Unit	04/19/2018	
	DSPC1YU6657	PR Batch 00002.04.2018 Garnishment	PR Batch 00002.04.2018 C	266.30
	DSPC1YU6657	PR Batch 00002.04.2018 Garnishment	PR Batch 00002.04.2018 C	288.46
Total for this ACH Check for Vendor 10141:				554.76
ACH	10203	Voya Financial	04/19/2018	
	VB1450-PP08	PR Batch 00002.04.2018 Deferred Comp	PR Batch 00002.04.2018 I	475.00
Total for this ACH Check for Vendor 10203:				475.00
ACH	10264	CalPERs Supplemental Income Plans	04/19/2018	
	15271292	PR Batch 00002.04.2018 CalPERS 457	PR Batch 00002.04.2018 C	1,714.05
	15271292	PR Batch 00002.04.2018 CalPERS 457 %	PR Batch 00002.04.2018 C	44.27
Total for this ACH Check for Vendor 10264:				1,758.32
7553	10515	Accela, Inc	04/19/2018	
	INV-ACC29144	Data Fix for Pressure Zones		925.00
Total for Check Number 7553:				925.00
7554	10271	Beaumont Ace Home Center	04/19/2018	
	MAR2018	(4) Springs - Well 13		11.17
	MAR2018	Red Spray Primer - Yard Stock		7.53
	MAR2018	Storage Box/CD Plst/3/4 Ball Valve - Well 25		39.94
	MAR2018	Simple Green & Hand Cleaners - Unit 33 12th & Palm		27.54
	MAR2018	(4) Single Sided Keys - 12th & Palm		6.85
	MAR2018	(1) Percussion Bit - District Drill		16.15
	MAR2018	(1) 70w Sodium Light Fixture - Cherry Yard		64.64
	MAR2018	(13) Braid Tubes Replacement - Chlorinator Sites		48.89
	MAR2018	Hemlock Fir/Concrete/Cement/Stakes - NCR Phase I Signs		303.51
	MAR2018	(1) 2Pk Liquid Chlorine - Hydrant 6th St		8.29
	MAR2018	Adapters/Elbow/Bushing/Nipples/Couplings - Well 24		70.71
	MAR2018	(1) Measurement Tape/Pipe Wrench - Unit 4		33.16
	MAR2018	(4) Pulley V Belts - Well Sites		36.59

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	MAR2018	(1) Kneeler Pad - Unit 18		11.84
	MAR2018	Galve Pipe/Nipples - Well 24		46.84
	MAR2018	(1) Rainsuit - Field Staff		70.03
	MAR2018	Screws/Square Loop - Unit 4		17.21
	MAR2018	200CT Box of Rags/ Silicone Caulk - Well 25		69.94
	MAR2018	(1) Rainsuit- Field Staff		15.61
	MAR2018	Underground Waterproof Wire - Well 25		54.16
	MAR2018	ABS Sanitary Elbow - Well 25		17.01
	MAR2018	Earmuffs/Hearing Muff - Wells 25 & 23		85.07
	MAR2018	(1) Super Glue - Unit 33		3.76
	MAR2018	(1) Rebar for Concrete Pad - Well 19		3.98
	MAR2018	Primer/Enamel/Paint - Painting Hydrant		64.99
	MAR2018	Windex Refill - Unit 5		11.09
	MAR2018	(1) 10PK Bulb - District Wide Locations		39.86
	MAR2018	(3) 10PK Bulb- District Wide Location		119.57
	MAR2018	PVC Tee/Adapter/Tape/Coupling - Well 24 Backflow		41.48
	MAR2018	Tape Duct/Reflective Tape - 560 Magnolia Ave		25.17
	MAR2018	(4) Single Sided Keys - 12 & Palm		6.85
	MAR2018	(4) Electric Ballast Lights - 560 Magnolia		107.71
	MAR2018	(2) Plywood/ Rebar - Wells 12 & 19 Concrete Pump Pads		96.61
	MAR2018	(2) Gas Cans - Unit 17		42.00
	MAR2018	(1) 100' Chalk/Reel Set - Unit 5		8.93
	MAR2018	(20) Redi Mix Cement - Wells 12 & 19 Pump Pads		85.99
	MAR2018	(1) PVC Coupling/Adapters for Lube Lines - Well 19 & 20		7.94
	MAR2018	Cement/Concrete Patcher - Well 12 Pump Pad		29.93
	MAR2018	(4) Electric Ballast - 560 Magnolia		107.71
	MAR2018	(4) 1-1/4" x 1" Galv Bushings - 8th St Project		23.66
	MAR2018	(1) Sponge/Squeegee/Glass Cleaner - Field Supplies		11.29
Total for Check Number 7554:				1,901.20
7555	10516 Y436251	Department of Motor Vehicles Operating Permit - L# Y436251	04/19/2018	26.00
Total for Check Number 7555:				26.00
7556	10618 318763	E & M Electric and Machinery Annual Renewal of Software Maint WIN-911 03/01/2018 - 02/28/2019	04/19/2018	514.18
Total for Check Number 7556:				514.18
7557	10244 7429-000	Fiserv Inc Fiserv NSF 07459-000	04/19/2018	56.51
Total for Check Number 7557:				56.51
7558	10465 AR741772 AR741772	Image Source Xerox 3610 Contract Charges 04/01-04/30/2018 Xerox 3610 Usage Charges 03/01-03/31/2018	04/19/2018	59.26 582.82
Total for Check Number 7558:				642.08
7559	10224 0101129 Apr18	Legal Shield Monthly Prepaid Legal for Employees Apr 2018	04/19/2018	214.30
Total for Check Number 7559:				214.30
7560	10281 41082 41083	Luther's Truck and Equipment DOT Inspections - Unit 8 DOT Inspections - Trailer	04/19/2018	125.00 125.00
Total for Check Number 7560:				250.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
7561	10026 508727 RI	McCrometer Inc (5) 4" Construction Meters	04/19/2018	6,525.00
Total for Check Number 7561:				6,525.00
7562	10674 164160 164160 164160	Michael Baker International Egan - California Alley 5th to 7th - Pipeline Replacement Altejo - Miravilla to End - Pipeline Replacement Appletree - B Line to Oak Glen - Pipeline Replacement	04/19/2018	4,762.27 4,762.27 4,762.26
Total for Check Number 7562:				14,286.80
7563	10634 04022018 04162018	Robert Mitchell (14) Truck Washes Apr 2018 (14) Truck Washes Apr 2018	04/19/2018	250.00 230.00
Total for Check Number 7563:				480.00
7564	10223 216152	Richards, Watson & Gershon Legal Services Feb 2018 Board Approval 04/11/18	04/19/2018	4,990.08
Total for Check Number 7564:				4,990.08
7565	10317 193636 193636	Robertson's Ready Mix (26) Tons of Sand for Repairs - Pipelines & Hydrants (26) Tons of Sand for Repairs - Meter Maintenance	04/19/2018	109.95 109.94
Total for Check Number 7565:				219.89
7566	10491 57212	Rogers, Anderson, Malody & Scott, LLP 2017 Auditing Services - Dec 17 - Mar 18	04/19/2018	13,550.00
Total for Check Number 7566:				13,550.00
7567	10042 07132135000Mar2018	Southern California Gas Company Monthly Gas Charges 02/26-03/27/2018	04/19/2018	14.30
Total for Check Number 7567:				14.30
7568	10668 Inv 01 Inv 01 Inv 03 Inv 03	Thomas Harder & Co Well Siting Survey Services - Well 30 Noble Creek Re-drill Well Siting Survey Services - Well 31 Sundance N Re-drill Well Siting Survey Services - Well 1A Re-drill Well Siting Survey Services - Well 2A Re-drill	04/19/2018	1,662.43 1,662.42 2,130.90 2,130.90
Total for Check Number 7568:				7,586.65
7569	10651 6274 6325	Weldors Supply and Steel (1) 6" x 6" Hinge - Hannon Tank Gate Strips/Tubing/Rolled Bar for Gate Repair - Hannon Tank	04/19/2018	23.71 28.85
Total for Check Number 7569:				52.56
7570	UB*02907	Joey Des Rochers Refund Check Refund Check Refund Check Refund Check	04/19/2018	180.03 38.38 18.40 13.19
Total for Check Number 7570:				250.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
7571	UB*02909	Karah Fraise Refund Check Refund Check Refund Check Refund Check	04/19/2018	22.85 6.09 2.92 2.09
Total for Check Number 7571:				33.95
7572	UB*02901	Lisa & Gregory R. Heider Refund Check	04/19/2018	17.80
Total for Check Number 7572:				17.80
7573	UB*02905	Kortney Hutchins Refund Check Refund Check Refund Check Refund Check	04/19/2018	28.90 21.32 10.22 7.33
Total for Check Number 7573:				67.77
7574	UB*02908	Louis Israel Refund Check Refund Check Refund Check Refund Check	04/19/2018	24.29 14.80 7.08 5.09
Total for Check Number 7574:				51.26
7575	UB*02912	Marilyn Louise Jones Refund Check	04/19/2018	21.51
Total for Check Number 7575:				21.51
7576	UB*02902	Dana Martell Refund Check Refund Check Refund Check Refund Check	04/19/2018	76.51 17.13 8.20 5.89
Total for Check Number 7576:				107.73
7577	UB*02910	Carol & Jack Mattson Refund Check	04/19/2018	25.01
Total for Check Number 7577:				25.01
7578	UB*02914	Group McDonald Property Refund Check	04/19/2018	110.00
Total for Check Number 7578:				110.00
7579	UB*02903	Lucrecia Paige Refund Check Refund Check Refund Check Refund Check	04/19/2018	30.38 41.29 19.78 14.19
Total for Check Number 7579:				105.64

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
7580	UB*02916	Pardee Homes Refund Check	04/19/2018	208.11
Total for Check Number 7580:				208.11
7581	UB*02906	Loretta Ramirez Refund Check	04/19/2018	186.48
Total for Check Number 7581:				186.48
7582	UB*02915	Lon & Karen Reed Refund Check	04/19/2018	250.00
Total for Check Number 7582:				250.00
7583	UB*02913	Thomas D Shields Refund Check Refund Check Refund Check Refund Check	04/19/2018	27.42 14.04 6.72 4.83
Total for Check Number 7583:				53.01
7584	UB*02911	Danece Stapleton Refund Check	04/19/2018	100.00
Total for Check Number 7584:				100.00
7585	UB*02904	Mercy Tan Refund Check Refund Check Refund Check Refund Check	04/19/2018	93.21 61.37 29.41 21.10
Total for Check Number 7585:				205.09
Total for 4/19/2018:				102,638.10
Report Total (119 checks):				495,033.50

General Ledger  
Budget Variance Revenue

User: wclayton  
Printed: 05/29/18 09:14:04  
Period 04 - 04  
Fiscal Year 2018

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



Account Number	Description	Budget	Period Amt	End Bal	Variance	% Avail/ Uncollect
<b>50</b>	<b>GENERAL</b>					
01-50-510-419061	Miscellaneous Income	\$ 200.00	\$ 0.05	\$ 50,811.06	\$ (50,611.06)	-25305.53%
01-50-510-490001	Interest Income - Bonita Vista	\$ 1,995.00	\$ 382.13	\$ 716.91	\$ 1,278.09	64.06%
01-50-510-490011	Interest Income-Fairway Canyon	\$ 57,363.00	\$ -	\$ -	\$ 57,363.00	100.00%
01-50-510-490021	Interest Income - General	\$ 190,000.00	\$ 134,233.78	\$ 237,644.83	\$ (47,644.83)	-25.08%
	<b>Misc Income</b>	<b>\$ 249,558.00</b>	<b>\$ 134,615.96</b>	<b>\$ 289,172.80</b>	<b>\$ (39,614.80)</b>	<b>-15.87%</b>
01-50-510-481001	Fac Fees-Wells	\$ 956,333.00	\$ -	\$ 727,548.80	\$ 228,784.20	23.92%
01-50-510-481006	Fac Fees-Water Rights (SWP)	\$ 605,118.00	\$ -	\$ 493,021.82	\$ 112,096.18	18.52%
01-50-510-481012	Fac Fees-Water Treatment Plant	\$ 454,950.00	\$ -	\$ 346,111.80	\$ 108,838.20	23.92%
01-50-510-481018	Fac Fees-Local Water Resources	\$ 239,577.00	\$ -	\$ 195,196.39	\$ 44,380.61	18.52%
01-50-510-481024	Fac Fees-Recycld Wtr Facilities	\$ 692,551.00	\$ -	\$ 526,871.60	\$ 165,679.40	23.92%
01-50-510-481030	Fac Fees-Transmission (16")	\$ 774,550.00	\$ -	\$ 589,254.40	\$ 185,295.60	23.92%
01-50-510-481036	Fac Fees-Storage	\$ 991,899.00	\$ -	\$ 754,606.40	\$ 237,292.60	23.92%
01-50-510-481042	Fac Fees-Booster	\$ 68,662.00	\$ -	\$ 52,236.20	\$ 16,425.80	23.92%
01-50-510-481048	Fac Fees-Pressure Reducng Stns	\$ 35,072.00	\$ -	\$ 26,681.80	\$ 8,390.20	23.92%
01-50-510-481054	Fac Fees-Misc Projects	\$ 30,626.00	\$ -	\$ 23,299.60	\$ 7,326.40	23.92%
01-50-510-481060	Fac Fees-Financing Costs	\$ 150,662.00	\$ -	\$ 114,619.00	\$ 36,043.00	23.92%
01-50-510-485001	Front Footage Fees	\$ 16,541.00	\$ -	\$ -	\$ 16,541.00	100.00%
	<b>Non-Operating Revenue</b>	<b>\$ 5,016,541.00</b>	<b>\$ -</b>	<b>\$ 3,849,447.81</b>	<b>\$ 1,167,093.19</b>	<b>23.26%</b>
01-50-510-410100	Sales	\$ 4,750,617.00	\$ 254,850.02	\$ 1,242,120.52	\$ 3,508,496.48	73.85%
01-50-510-410151	Agricultural Irrigation Sales	\$ 20,000.00	\$ -	\$ 4,879.31	\$ 15,120.69	75.60%
01-50-510-410171	Construction Sales	\$ 150,000.00	\$ 3,888.15	\$ 28,217.55	\$ 121,782.45	81.19%
01-50-510-413001	Backflow Admin Charges	\$ 41,501.00	\$ 4,861.67	\$ 14,609.08	\$ 26,891.92	64.80%
01-50-510-413011	Fixed Meter Charges	\$ 3,158,771.00	\$ 276,566.22	\$ 1,033,002.87	\$ 2,125,768.13	67.30%
01-50-510-413021	Meter Fees	\$ 619,974.00	\$ 45,423.00	\$ 188,860.00	\$ 431,114.00	69.54%
01-50-510-415001	SGPWA Importation Charges	\$ 2,160,000.00	\$ 119,643.70	\$ 583,328.28	\$ 1,576,671.72	72.99%
01-50-510-415011	SCE Power Charges	\$ 1,566,443.00	\$ 85,831.35	\$ 418,472.94	\$ 1,147,970.06	73.29%
01-50-510-417001	2nd Notice Penalties	\$ 93,072.00	\$ 6,850.00	\$ 28,415.00	\$ 64,657.00	69.47%
01-50-510-417011	3rd Notice Charges	\$ 32,000.00	\$ 3,400.00	\$ 11,425.00	\$ 20,575.00	64.30%
01-50-510-417021	Account Reinstatement Fees	\$ 35,490.00	\$ 4,700.00	\$ 18,050.00	\$ 17,440.00	49.14%
01-50-510-417031	Lien Processing Fees	\$ 5,000.00	\$ 600.00	\$ 2,100.00	\$ 2,900.00	58.00%
01-50-510-417041	Credit Check Processing Fees	\$ 12,000.00	\$ 960.00	\$ 3,310.00	\$ 8,690.00	72.42%
01-50-510-417051	Returned Check Fees	\$ 3,000.00	\$ 325.00	\$ 1,270.00	\$ 1,730.00	57.67%
01-50-510-417061	Custmr Damages/Upgrade Charges	\$ 18,819.00	\$ (546.70)	\$ 8,133.20	\$ 10,685.80	56.78%
01-50-510-417071	After Hours Call Out Charges	\$ 1,931.00	\$ 100.00	\$ 700.00	\$ 1,231.00	63.75%
01-50-510-417091	Credit Card Processing Fees	\$ 44,381.00	\$ 3,183.25	\$ 13,882.75	\$ 30,498.25	68.72%
01-50-510-419011	Development Income	\$ 100,626.00	\$ 30,198.01	\$ 22,386.38	\$ 78,239.62	77.75%
01-50-510-419021	Recharge Income	\$ 61,140.00	\$ 3,301.56	\$ 10,149.24	\$ 50,990.76	83.40%
	<b>Operating Revenue</b>	<b>\$ 12,874,765.00</b>	<b>\$ 844,135.23</b>	<b>\$ 3,633,312.12</b>	<b>\$ 9,241,452.88</b>	<b>71.78%</b>
01-50-510-471001	Rent - 12303 Oak Glen	\$ 2,400.00	\$ 200.00	\$ 800.00	\$ 1,600.00	66.67%
01-50-510-471011	Rent - 13695 Oak Glen	\$ 2,400.00	\$ 200.00	\$ 800.00	\$ 1,600.00	66.67%
01-50-510-471021	Rent - 13697 Oak Glen	\$ 2,400.00	\$ 200.00	\$ 800.00	\$ 1,600.00	66.67%
01-50-510-471031	Rent - 9781 Avenida Miravilla	\$ 2,400.00	\$ 200.00	\$ 800.00	\$ 1,600.00	66.67%
01-50-510-471101	Util - 12303 Oak Glen	\$ 2,273.00	\$ 228.59	\$ 964.60	\$ 1,308.40	57.56%
01-50-510-471111	Util - 13695 Oak Glen	\$ 2,531.00	\$ 40.81	\$ 758.85	\$ 1,772.15	70.02%
01-50-510-471121	Util - 13697 Oak Glen	\$ 3,436.00	\$ 130.28	\$ 1,162.62	\$ 2,273.38	66.16%
01-50-510-471131	Util - 9781 Avenida Miravilla	\$ 2,737.00	\$ 99.04	\$ 943.56	\$ 1,793.44	65.53%
	<b>Rent/Utilities</b>	<b>\$ 20,577.00</b>	<b>\$ 1,298.72</b>	<b>\$ 7,029.63</b>	<b>\$ 13,547.37</b>	<b>65.84%</b>
<b>Revenue Total</b>		<b>\$ 18,161,441.00</b>	<b>\$ 980,049.91</b>	<b>\$ 7,778,962.36</b>	<b>\$ 10,382,478.64</b>	<b>57.17%</b>

## General Ledger

## Budget Variance Expense

User: wclayton

Printed: 05/29/18 09:15:47

Period 04 - 04

Fiscal Year 2018

## Beaumont-Cherry Valley Water District

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



Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/ Uncollect
<b>10</b>	<b>BOARD OF DIRECTORS</b>						
01-10-110-500101	Board of Directors Fees	\$ 36,000.00	\$ 1,800.00	\$ 7,200.00	\$ 28,800.00	\$ -	80.00%
01-10-110-500115	Social Security	\$ 2,235.00	\$ 111.60	\$ 446.40	\$ 1,788.60	\$ -	80.03%
01-10-110-500120	Medicare	\$ 525.00	\$ 26.10	\$ 104.40	\$ 420.60	\$ -	80.11%
01-10-110-500145	Workers' Compensation	\$ 520.00	\$ 17.82	\$ 71.20	\$ 448.80	\$ -	86.31%
01-10-110-500175	Seminar & Travel Expenses	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ -	100.00%
	<b>Board of Directors Personnel</b>	<b>\$ 49,280.00</b>	<b>\$ 1,955.52</b>	<b>\$ 7,822.00</b>	<b>\$ 41,458.00</b>	<b>\$ -</b>	<b>84.13%</b>
01-10-110-550042	Supplies-Other	\$ 400.00	\$ -	\$ 468.00	\$ (68.00)	\$ -	-17.00%
	<b>Board of Directors Materials &amp; Supplies</b>	<b>\$ 400.00</b>	<b>\$ -</b>	<b>\$ 468.00</b>	<b>\$ (68.00)</b>	<b>\$ -</b>	<b>-17.00%</b>
01-10-110-550012	Election Expenses	\$ 20,000.00	\$ -	\$ -	\$ 20,000.00	\$ -	100.00%
	<b>Board of Directors Services</b>	<b>\$ 20,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000.00</b>	<b>\$ -</b>	<b>100.00%</b>
<b>Expense Total</b>	<b>BOARD OF DIRECTORS</b>	<b>\$ 69,680.00</b>	<b>\$ 1,955.52</b>	<b>\$ 8,290.00</b>	<b>\$ 61,390.00</b>	<b>\$ -</b>	<b>0.00%</b>
<b>20</b>	<b>ENGINEERING</b>						
01-20-210-500105	Labor	\$ 391,181.00	\$ 23,833.55	\$ 66,659.43	\$ 324,521.57	\$ -	82.96%
01-20-210-500115	Social Security	\$ 24,489.00	\$ 1,511.69	\$ 4,307.25	\$ 20,181.75	\$ -	82.41%
01-20-210-500120	Medicare	\$ 5,730.00	\$ 353.55	\$ 1,007.37	\$ 4,722.63	\$ -	82.42%
01-20-210-500125	Health Insurance	\$ 43,440.00	\$ 613.29	\$ 2,453.16	\$ 40,986.84	\$ -	94.35%
01-20-210-500140	Life Insurance	\$ 1,524.00	\$ 29.82	\$ 93.72	\$ 1,430.28	\$ -	93.85%
01-20-210-500145	Workers' Compensation	\$ 5,842.00	\$ 291.61	\$ 830.86	\$ 5,011.14	\$ -	85.78%
01-20-210-500150	Unemployment Insurance	\$ 13,303.00	\$ -	\$ -	\$ 13,303.00	\$ -	100.00%
01-20-210-500155	Retirement/CalPERS	\$ 57,099.00	\$ 2,729.95	\$ 7,356.01	\$ 49,742.99	\$ -	87.12%
01-20-210-500165	Uniforms & Employee Benefits	\$ 50.00	\$ -	\$ -	\$ 50.00	\$ -	100.00%
01-20-210-500170	Education Expenses	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ -	100.00%
01-20-210-500175	Seminar & Travel Expenses	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	100.00%
01-20-210-500180	Accrued Sick Leave Expenses	\$ 16,230.00	\$ 547.86	\$ 1,594.76	\$ 14,635.24	\$ -	90.17%
01-20-210-500185	Accrued Vacation Expenses	\$ 13,127.00	\$ -	\$ 945.30	\$ 12,181.70	\$ -	92.80%
01-20-210-500187	Accrual Leave Payments	\$ 2,657.00	\$ -	\$ -	\$ 2,657.00	\$ -	100.00%
01-20-210-500195	CIP Related Labor	\$ (169,314.00)	\$ (16,385.17)	\$ (43,952.68)	\$ (125,361.32)	\$ -	74.04%
	<b>Engineering Personnel</b>	<b>\$ 411,358.00</b>	<b>\$ 13,526.15</b>	<b>\$ 41,295.18</b>	<b>\$ 370,062.82</b>	<b>\$ -</b>	<b>89.96%</b>
01-20-210-540048	Permits, Fees & Licensing	\$ 2,000.00	\$ 1,125.00	\$ 1,125.00	\$ 875.00	\$ -	43.75%
	<b>Engineering Materials &amp; Supplies</b>	<b>\$ 2,000.00</b>	<b>\$ 1,125.00</b>	<b>\$ 1,125.00</b>	<b>\$ 875.00</b>	<b>\$ -</b>	<b>43.75%</b>
01-20-210-580031	Outside Engineering	\$ 60,000.00	\$ -	\$ -	\$ 60,000.00	\$ -	100.00%
01-20-210-580032	CIP Related Outside Engineering	\$ (40,000.00)	\$ -	\$ -	\$ (40,000.00)	\$ -	100.00%
	<b>Engineering Services</b>	<b>\$ 20,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000.00</b>	<b>\$ -</b>	<b>100.00%</b>
<b>Expense Total</b>	<b>ENGINEERING</b>	<b>\$ 433,358.00</b>	<b>\$ 14,651.15</b>	<b>\$ 42,420.18</b>	<b>\$ 390,937.82</b>	<b>\$ -</b>	<b>90.21%</b>
<b>30</b>	<b>FINANCE &amp; ADMIN SERVICES</b>						
01-30-310-500105	Labor	\$ 963,090.00	\$ 65,246.15	\$ 239,997.98	\$ 723,092.02	\$ -	75.08%
01-30-310-500115	Social Security	\$ 62,324.00	\$ 4,354.24	\$ 17,433.86	\$ 44,890.14	\$ -	72.03%
01-30-310-500120	Medicare	\$ 14,583.00	\$ 1,018.31	\$ 4,077.19	\$ 10,505.81	\$ -	72.04%
01-30-310-500125	Health Insurance	\$ 246,160.00	\$ 15,921.04	\$ 58,538.59	\$ 187,621.41	\$ -	76.22%
01-30-310-500130	CalPERS Health Admin Costs	\$ 2,000.00	\$ 151.69	\$ 591.68	\$ 1,408.32	\$ -	70.42%
01-30-310-500140	Life Insurance	\$ 6,072.00	\$ 544.60	\$ 1,348.72	\$ 4,723.28	\$ -	77.79%
01-30-310-500145	Workers' Compensation	\$ 14,012.00	\$ 725.62	\$ 2,942.08	\$ 11,069.92	\$ -	79.00%
01-30-310-500150	Unemployment Insurance	\$ 32,751.00	\$ -	\$ -	\$ 32,751.00	\$ -	100.00%
01-30-310-500155	Retirement/CalPERS	\$ 156,625.00	\$ 10,214.91	\$ 43,619.25	\$ 113,005.75	\$ -	72.15%
01-30-310-500161	Estim Current Yr OPEB Expenses	\$ 100,000.00	\$ -	\$ -	\$ 100,000.00	\$ -	100.00%
01-30-310-500165	Uniforms & Employee Benefits	\$ 750.00	\$ -	\$ -	\$ 750.00	\$ -	100.00%
01-30-310-500170	Education Expenses	\$ 2,000.00	\$ 53.74	\$ 77.51	\$ 1,922.49	\$ -	96.12%
01-30-310-500175	Seminar & Travel Expenses	\$ 15,000.00	\$ 259.00	\$ 4,955.63	\$ 10,044.37	\$ -	66.96%
01-30-310-500180	Accrued Sick Leave Expenses	\$ 27,897.00	\$ 3,528.85	\$ 11,166.66	\$ 16,730.34	\$ -	59.97%
01-30-310-500185	Accrued Vacation Expenses	\$ 103,444.00	\$ 1,374.20	\$ 8,103.16	\$ 95,340.84	\$ -	92.17%
01-30-310-500187	Accrual Leave Payments	\$ 40,781.00	\$ -	\$ 21,642.75	\$ 19,138.25	\$ -	46.93%
01-30-310-550024	Employment Testing	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ -	100.00%
01-30-315-500105	Labor	\$ 118,311.00	\$ 7,963.20	\$ 32,421.60	\$ 85,889.40	\$ -	72.60%



Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/ Uncollect
01-30-315-500115	Social Security	\$ 7,802.00	\$ 564.60	\$ 2,117.16	\$ 5,684.84	\$ -	72.86%
01-30-315-500120	Medicare	\$ 1,825.00	\$ 132.04	\$ 495.13	\$ 1,329.87	\$ -	72.87%
01-30-315-500125	Health Insurance	\$ 21,720.00	\$ 1,809.52	\$ 7,238.08	\$ 14,481.92	\$ -	66.68%
01-30-315-500140	Life Insurance	\$ 780.00	\$ 52.54	\$ 167.56	\$ 612.44	\$ -	78.52%
01-30-315-500145	Workers' Compensation	\$ 1,709.00	\$ 90.00	\$ 337.50	\$ 1,371.50	\$ -	80.25%
01-30-315-500150	Unemployment Insurance	\$ 4,023.00	\$ -	\$ -	\$ 4,023.00	\$ -	100.00%
01-30-315-500155	Retirement/CalPERS	\$ 11,648.00	\$ 652.52	\$ 2,446.96	\$ 9,201.04	\$ -	78.99%
01-30-315-500175	Seminar & Travel Expenses	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	\$ -	100.00%
01-30-315-500180	Accrued Sick Leave Expenses	\$ 6,883.00	\$ -	\$ -	\$ 6,883.00	\$ -	100.00%
01-30-315-500185	Accrued Vacation Expenses	\$ 14,648.00	\$ 1,137.60	\$ 1,706.40	\$ 12,941.60	\$ -	88.35%
01-30-315-500187	Accrual Leave Payments	\$ 7,458.00	\$ -	\$ -	\$ 7,458.00	\$ -	100.00%
01-30-315-500195	CIP Related Labor	\$ (31,855.00)	\$ -	\$ -	\$ (31,855.00)	\$ -	100.00%
	<b>Finance &amp; Admin Services Personnel</b>	<b>\$ 1,956,641.00</b>	<b>\$ 115,794.37</b>	<b>\$ 461,425.45</b>	<b>\$ 1,495,215.55</b>	<b>\$ -</b>	<b>76.42%</b>
01-30-310-550006	Cashiering Shortages/Overages	\$ 50.00	\$ (0.10)	\$ 20.93	\$ 29.07	\$ -	58.14%
01-30-310-550018	Employee Medical/First Aid	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ -	100.00%
01-30-310-550042	Office Supplies	\$ 10,500.00	\$ 1,106.12	\$ 4,836.27	\$ 5,663.73	\$ -	53.94%
01-30-310-550046	Office Equipment	\$ 40,000.00	\$ 1,585.33	\$ 5,695.82	\$ 34,304.18	\$ -	85.76%
01-30-310-550048	Postage	\$ 50,000.00	\$ 4,275.97	\$ 16,835.15	\$ 33,164.85	\$ -	66.33%
01-30-310-550066	Subscriptions	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ -	100.00%
01-30-310-550072	Misc Operating Expenses	\$ 1,000.00	\$ -	\$ (0.13)	\$ 1,000.13	\$ -	100.01%
01-30-310-550078	Bad Debt Expenses	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ -	100.00%
01-30-310-550084	Depreciation	\$ 2,554,781.00	\$ 207,072.47	\$ 855,510.36	\$ 1,699,270.64	\$ -	66.51%
01-30-315-501511	Phones - 560 Magnolia	\$ 25,200.00	\$ 1,159.68	\$ 5,395.40	\$ 19,804.60	\$ -	78.59%
01-30-315-501561	Phones - 815 E. 12th	\$ 2,800.00	\$ 305.61	\$ 1,317.51	\$ 1,482.49	\$ -	52.95%
01-30-315-550044	Printing/Toner & Maint	\$ 15,000.00	\$ 520.32	\$ 3,918.97	\$ 11,081.03	\$ -	73.87%
	<b>Finance &amp; Admin Services Materials &amp; Supplies</b>	<b>\$ 2,707,531.00</b>	<b>\$ 216,025.40</b>	<b>\$ 893,530.28</b>	<b>\$ 1,814,000.72</b>	<b>\$ -</b>	<b>67.00%</b>
01-30-310-550001	Bank/Financial Service Fees	\$ 42,000.00	\$ 1,175.30	\$ 4,378.47	\$ 37,621.53	\$ -	89.58%
01-30-310-550008	Transaction/Return Fees	\$ 3,000.00	\$ 145.78	\$ 373.12	\$ 2,626.88	\$ -	87.56%
01-30-310-550010	Transaction/Credit Card Fees	\$ 44,381.00	\$ 2,724.75	\$ 13,226.70	\$ 31,154.30	\$ -	70.20%
01-30-310-550014	Credit Check Fees	\$ 12,000.00	\$ 480.90	\$ 1,364.40	\$ 10,635.60	\$ -	88.63%
01-30-310-550030	Membership Dues	\$ 42,000.00	\$ 2,578.25	\$ 17,334.00	\$ 24,666.00	\$ -	58.73%
01-30-310-550036	Notary & Lien Fees	\$ 2,000.00	\$ 333.00	\$ 1,691.00	\$ 309.00	\$ -	15.45%
01-30-310-550051	Advertising	\$ 4,000.00	\$ 200.00	\$ 1,909.00	\$ 2,091.00	\$ -	52.28%
01-30-310-550054	Property, Auto& Gen Liab Insur	\$ 80,000.00	\$ 5,979.78	\$ 24,230.52	\$ 55,769.48	\$ -	69.71%
01-30-310-580001	Accounting & Audit	\$ 35,000.00	\$ 8,000.00	\$ 24,200.00	\$ 10,800.00	\$ 1,362.00	26.97%
01-30-310-580011	General Legal	\$ 150,000.00	\$ 1,806.88	\$ 17,617.32	\$ 132,382.68	\$ -	88.26%
01-30-310-580021	IT/Software Support	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-30-310-580036	Other Professional Services	\$ 5,000.00	\$ 1,581.92	\$ 1,581.92	\$ 3,418.08	\$ -	68.36%
01-30-315-550030	Membership Dues	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	100.00%
01-30-315-580016	Computer Hardware	\$ 20,000.00	\$ 1,054.61	\$ 4,246.87	\$ 15,753.13	\$ -	78.77%
01-30-315-580021	IT/Software Support	\$ 5,000.00	\$ 543.18	\$ 1,665.18	\$ 3,334.82	\$ -	66.70%
01-30-315-580026	License/Maintenance/Support	\$ 90,000.00	\$ 2,540.36	\$ 36,107.47	\$ 53,892.53	\$ -	59.88%
	<b>Finance &amp; Admin Services</b>	<b>\$ 536,381.00</b>	<b>\$ 29,144.71</b>	<b>\$ 149,925.97</b>	<b>\$ 386,455.03</b>	<b>\$ 1,362.00</b>	<b>71.79%</b>
<b>Expense Total</b>	<b>FINANCE &amp; ADMIN SERVICES</b>	<b>\$ 5,200,553.00</b>	<b>\$ 360,964.48</b>	<b>\$ 1,504,881.70</b>	<b>\$ 3,695,671.30</b>	<b>\$ 1,362.00</b>	<b>71.04%</b>
<b>40</b>	<b>OPERATIONS</b>						
<b>410</b>	<b>Source of Supply Personnel</b>						
01-40-410-500105	Labor	\$ 328,948.00	\$ 9,229.62	\$ 58,836.78	\$ 270,111.22	\$ -	82.11%
01-40-410-500110	Overtime	\$ 18,393.00	\$ 291.57	\$ 1,015.44	\$ 17,377.56	\$ -	94.48%
01-40-410-500111	Double Time	\$ 930.00	\$ -	\$ -	\$ 930.00	\$ -	100.00%
01-40-410-500113	Standby/On-Call	\$ 4,550.00	\$ 700.00	\$ 2,400.00	\$ 2,150.00	\$ -	47.25%
01-40-410-500115	Social Security	\$ 21,988.00	\$ 731.89	\$ 4,168.03	\$ 17,819.97	\$ -	81.04%
01-40-410-500120	Medicare	\$ 5,148.00	\$ 174.52	\$ 978.14	\$ 4,169.86	\$ -	81.00%
01-40-410-500125	Health Insurance	\$ 108,600.00	\$ 4,798.39	\$ 19,593.40	\$ 89,006.60	\$ -	81.96%
01-40-410-500140	Life Insurance	\$ 2,160.00	\$ 88.29	\$ 320.46	\$ 1,839.54	\$ -	85.16%
01-40-410-500145	Workers' Compensation	\$ 23,214.00	\$ 616.56	\$ 3,447.84	\$ 19,766.16	\$ -	85.15%
01-40-410-500150	Unemployment Insurance	\$ 48,080.00	\$ -	\$ -	\$ 48,080.00	\$ -	100.00%
01-40-410-500155	Retirement/CalPERS	\$ 75,285.00	\$ 2,195.82	\$ 14,558.40	\$ 60,726.60	\$ -	80.66%
01-40-410-500165	Uniforms & Employee Benefits	\$ 2,200.00	\$ 350.84	\$ 397.33	\$ 1,802.67	\$ -	81.94%
01-40-410-500170	Education Expenses	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	100.00%
01-40-410-500175	Seminar & Travel Expenses	\$ 4,000.00	\$ 99.00	\$ 112.29	\$ 3,887.71	\$ -	97.19%
01-40-410-500180	Accrued Sick Leave Expenses	\$ 9,519.00	\$ 696.18	\$ 2,331.24	\$ 7,187.76	\$ -	75.51%
01-40-410-500185	Accrued Vacation Expenses	\$ 6,355.00	\$ 1,837.54	\$ 2,583.38	\$ 3,771.62	\$ -	59.35%
01-40-410-500187	Accrual Leave Payments	\$ 6,235.00	\$ -	\$ -	\$ 6,235.00	\$ -	100.00%
01-40-410-500195	CIP Related Labor	\$ (25,000.00)	\$ (89.49)	\$ (89.49)	\$ (24,910.51)	\$ -	99.64%
01-40-410-550024	Employment Testing	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ -	100.00%
<b>440</b>	<b>Transmission &amp; Distribution Personnel</b>						
01-40-440-500105	Labor	\$ 922,072.00	\$ 55,020.69	\$ 171,079.82	\$ 750,992.18	\$ -	81.45%
01-40-440-500110	Overtime	\$ 36,825.00	\$ 2,194.18	\$ 9,495.28	\$ 27,329.72	\$ -	74.22%
01-40-440-500111	Double Time	\$ 3,000.00	\$ -	\$ 714.51	\$ 2,285.49	\$ -	76.18%

Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/ Uncollect
01-40-440-500113	Standby/On-Call	\$ 7,800.00	\$ 950.00	\$ 3,425.00	\$ 4,375.00	\$ -	56.09%
01-40-440-500115	Social Security	\$ 61,467.00	\$ 3,845.82	\$ 12,304.09	\$ 49,162.91	\$ -	79.98%
01-40-440-500120	Medicare	\$ 14,386.00	\$ 903.78	\$ 2,914.96	\$ 11,471.04	\$ -	79.74%
01-40-440-500125	Health Insurance	\$ 304,080.00	\$ 15,699.93	\$ 56,420.09	\$ 247,659.91	\$ -	81.45%
01-40-440-500140	Life Insurance	\$ 6,060.00	\$ 301.60	\$ 879.40	\$ 5,180.60	\$ -	85.49%
01-40-440-500145	Workers' Compensation	\$ 51,310.00	\$ 2,470.06	\$ 7,450.20	\$ 43,859.80	\$ -	85.48%
01-40-440-500155	Retirement/CalPERS	\$ 170,684.00	\$ 11,440.94	\$ 34,814.59	\$ 135,869.41	\$ -	79.60%
01-40-440-500165	Uniforms & Employee Benefits	\$ 4,500.00	\$ 237.39	\$ 1,345.06	\$ 3,154.94	\$ -	70.11%
01-40-440-500170	Education Expenses	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	100.00%
01-40-440-500175	Seminar & Travel Expenses	\$ 500.00	\$ 895.00	\$ 895.00	\$ (395.00)	\$ -	-79.00%
01-40-440-500180	Accrued Sick Leave Expenses	\$ 9,260.00	\$ 347.00	\$ 5,217.77	\$ 4,042.23	\$ -	43.65%
01-40-440-500185	Accrued Vacation Expenses	\$ 20,816.00	\$ 3,050.64	\$ 9,467.68	\$ 11,348.32	\$ -	54.52%
01-40-440-500187	Accrual Leave Payments	\$ 28,454.00	\$ -	\$ 1,426.61	\$ 27,027.39	\$ -	94.99%
01-40-440-500195	CIP Related Labor	\$ (57,300.00)	\$ (5,450.53)	\$ (20,551.17)	\$ (36,748.83)	\$ -	64.13%
01-40-440-550024	Employment Testing	\$ 200.00	\$ -	\$ 30.00	\$ 170.00	\$ -	85.00%
<b>450</b>	<b>Inspections Personnel</b>						
01-40-450-500105	Labor	\$ -	\$ 2,863.89	\$ 15,539.91	\$ (15,539.91)	\$ -	0.00%
01-40-450-500110	Overtime	\$ -	\$ 1,007.50	\$ 7,670.02	\$ (7,670.02)	\$ -	0.00%
01-40-450-500115	Social Security	\$ -	\$ 240.70	\$ 1,443.60	\$ (1,443.60)	\$ -	0.00%
01-40-450-500120	Medicare	\$ -	\$ 56.28	\$ 337.59	\$ (337.59)	\$ -	0.00%
01-40-450-500125	Health Insurance	\$ -	\$ 1,702.51	\$ 7,219.07	\$ (7,219.07)	\$ -	0.00%
01-40-450-500140	Life Insurance	\$ -	\$ 23.85	\$ 86.69	\$ (86.69)	\$ -	0.00%
01-40-450-500145	Workers' Compensation	\$ -	\$ 168.33	\$ 1,020.47	\$ (1,020.47)	\$ -	0.00%
01-40-450-500155	Retirement/CalPERS	\$ -	\$ 585.04	\$ 2,974.53	\$ (2,974.53)	\$ -	0.00%
<b>460</b>	<b>Customer Svc &amp; Meter Reading Personnel</b>						
01-40-460-500105	Labor	\$ 146,730.00	\$ 10,381.83	\$ 47,409.50	\$ 115,320.50	\$ -	70.87%
01-40-460-500110	Overtime	\$ 14,102.00	\$ 247.65	\$ 1,147.35	\$ 12,954.65	\$ -	91.86%
01-40-460-500111	Double Time	\$ 1,579.00	\$ -	\$ 171.64	\$ 1,407.36	\$ -	89.13%
01-40-460-500113	Standby/On-Call	\$ 3,900.00	\$ 250.00	\$ 625.00	\$ 3,275.00	\$ -	83.97%
01-40-460-500115	Social Security	\$ 11,267.00	\$ 699.23	\$ 3,310.09	\$ 7,956.91	\$ -	70.62%
01-40-460-500120	Medicare	\$ 2,639.00	\$ 163.56	\$ 779.36	\$ 1,859.64	\$ -	70.47%
01-40-460-500125	Health Insurance	\$ 65,160.00	\$ 3,544.75	\$ 22,445.60	\$ 42,714.40	\$ -	65.55%
01-40-460-500140	Life Insurance	\$ 1,068.00	\$ 49.07	\$ 250.59	\$ 817.41	\$ -	76.54%
01-40-460-500145	Workers' Compensation	\$ 11,484.00	\$ 580.57	\$ 2,733.36	\$ 8,750.64	\$ -	76.20%
01-40-460-500155	Retirement/CalPERS	\$ 39,275.00	\$ 2,363.87	\$ 10,285.73	\$ 28,989.27	\$ -	73.81%
01-40-460-500165	Uniforms & Employee Benefits	\$ 200.00	\$ -	\$ 130.00	\$ 70.00	\$ -	35.00%
01-40-460-500170	Education Expenses	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ -	100.00%
01-40-460-500175	Seminar & Travel Expenses	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ -	100.00%
01-40-460-500180	Accrued Sick Leave Expenses	\$ 2,997.00	\$ 355.54	\$ 1,045.58	\$ (898.58)	\$ -	-611.28%
01-40-460-500185	Accrued Vacation Expenses	\$ 13,150.00	\$ 134.86	\$ 3,564.02	\$ (3,564.02)	\$ -	0.00%
01-40-460-500187	Accrual Leave Payments	\$ 3,221.00	\$ -	\$ -	\$ 3,221.00	\$ -	100.00%
01-40-460-550024	Employment Testing	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ -	100.00%
<b>470</b>	<b>Maintenance &amp; General Plant Personnel</b>						
01-40-470-500105	Labor	\$ -	\$ 1,576.62	\$ 7,306.54	\$ (7,306.54)	\$ -	0.00%
01-40-470-500115	Social Security	\$ -	\$ 97.92	\$ 453.66	\$ (453.66)	\$ -	0.00%
01-40-470-500120	Medicare	\$ -	\$ 22.90	\$ 106.08	\$ (106.08)	\$ -	0.00%
01-40-470-500125	Health Insurance	\$ -	\$ 577.57	\$ 1,902.95	\$ (1,902.95)	\$ -	0.00%
01-40-470-500140	Life Insurance	\$ -	\$ 7.15	\$ 25.40	\$ (25.40)	\$ -	0.00%
01-40-470-500145	Workers' Compensation	\$ -	\$ 80.55	\$ 367.77	\$ (367.77)	\$ -	0.00%
01-40-470-500155	Retirement/CalPERS	\$ -	\$ 385.32	\$ 1,748.92	\$ (1,748.92)	\$ -	0.00%
	<b>Operations Personnel</b>	<b>\$ 2,544,291.00</b>	<b>\$ 141,794.29</b>	<b>\$ 550,083.15</b>	<b>\$ 1,994,207.85</b>	<b>\$ -</b>	<b>78.38%</b>
<b>410</b>	<b>Source of Supply Materials &amp; Supplies</b>						
01-40-410-501101	Electricity - Wells	\$ 1,566,443.00	\$ 126,310.15	\$ 448,705.89	\$ 1,117,737.11	\$ -	71.36%
01-40-410-501201	Gas - Wells	\$ 225.00	\$ 14.30	\$ 59.17	\$ 165.83	\$ -	73.70%
01-40-410-510011	Treatment & Chemicals	\$ 80,000.00	\$ 16.57	\$ 27,116.66	\$ 52,883.34	\$ -	66.10%
01-40-410-510021	Lab Testing	\$ 90,000.00	\$ 5,055.00	\$ 11,115.00	\$ 78,885.00	\$ -	87.65%
01-40-410-510031	Small Tools, Parts & Maint	\$ 3,200.00	\$ 115.60	\$ 269.92	\$ 2,930.08	\$ -	91.57%
01-40-410-520021	Maint & Rpr-Telemetry Equip	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ -	100.00%
01-40-410-520061	Maint & Rpr-Pumping Equipment	\$ 125,000.00	\$ 15,025.95	\$ 117,149.51	\$ 7,850.49	\$ 15,567.16	-6.17%
01-40-410-550066	Subscriptions	\$ 400.00	\$ -	\$ -	\$ 400.00	\$ -	100.00%
<b>440</b>	<b>Trans &amp; Distribution Materials &amp; Supplies</b>						
01-40-440-510031	Small Tools, Parts & Maint	\$ 6,500.00	\$ 347.63	\$ 3,194.40	\$ 3,305.60	\$ 94.33	49.40%
01-40-440-520071	Maint & Rpr-Pipelines&Hydrants	\$ 55,000.00	\$ 966.37	\$ 15,611.67	\$ 39,388.33	\$ 4,324.72	63.75%
01-40-440-520081	Maint & Rpr-Pressure Regulatrs	\$ 7,500.00	\$ -	\$ 4,909.37	\$ 2,590.63	\$ -	34.54%
01-40-440-540001	Backflow Devices	\$ 2,500.00	\$ 208.71	\$ 746.75	\$ 1,753.25	\$ -	70.13%
01-40-440-540024	Inventory Adjustments	\$ 3,000.00	\$ -	\$ (115.93)	\$ 3,115.93	\$ -	103.86%
01-40-440-540036	Line Locates	\$ 3,500.00	\$ 767.45	\$ 2,092.80	\$ 1,407.20	\$ (30.62)	41.08%
01-40-440-540042	Meters Maintenance & Services	\$ 150,000.00	\$ 13,884.47	\$ 46,842.99	\$ 103,157.01	\$ 2,343.30	67.21%
01-40-440-540078	Reservoirs Maintenance	\$ 30,000.00	\$ -	\$ 287.15	\$ 29,712.85	\$ -	99.04%
<b>470</b>	<b>Maint &amp; General Plant Materials &amp; Supplies</b>						
01-40-470-501111	Electricity - 560 Magnolia	\$ 23,000.00	\$ 1,338.93	\$ 5,071.09	\$ 17,928.91	\$ -	77.95%

Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/ Uncollect
01-40-470-501121	Electricity - 12303 Oak Glen	\$ 2,159.00	\$ 228.59	\$ 964.60	\$ 1,194.40	\$ -	55.32%
01-40-470-501131	Electricity - 13695 Oak Glen	\$ 1,848.00	\$ 40.81	\$ 302.55	\$ 1,545.45	\$ -	83.63%
01-40-470-501141	Electricity - 13697 Oak Glen	\$ 2,818.00	\$ 130.28	\$ 654.11	\$ 2,163.89	\$ -	76.79%
01-40-470-501151	Elec - 9781 Avenida Miravilla	\$ 1,834.00	\$ 99.04	\$ 396.41	\$ 1,437.59	\$ -	78.39%
01-40-470-501161	Electricity - 815 E. 12th	\$ 6,000.00	\$ 235.50	\$ 1,176.71	\$ 4,823.29	\$ -	80.39%
01-40-470-501321	Propane - 12303 Oak Glen	\$ 114.00	\$ -	\$ -	\$ 114.00	\$ -	100.00%
01-40-470-501331	Propane - 13695 Oak Glen	\$ 683.00	\$ -	\$ 456.30	\$ 226.70	\$ -	33.19%
01-40-470-501341	Propane - 13697 Oak Glen	\$ 618.00	\$ -	\$ 508.51	\$ 109.49	\$ -	17.72%
01-40-470-501351	Propane-9781 Avenida Miravilla	\$ 903.00	\$ -	\$ 547.15	\$ 355.85	\$ -	39.41%
01-40-470-501411	Sanitation - 560 Magnolia	\$ 2,400.00	\$ 361.95	\$ 996.78	\$ 1,403.22	\$ -	58.47%
01-40-470-501461	Sanitation - 815 E. 12th	\$ 4,050.00	\$ 343.84	\$ 1,439.75	\$ 2,610.25	\$ -	64.45%
01-40-470-501471	Sanitation - 11083 Cherry Ave	\$ 3,200.00	\$ 254.38	\$ 1,017.52	\$ 2,182.48	\$ -	68.20%
01-40-470-501511	Phones - 560 Magnolia	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-40-470-501611	Maint & Repair- 560 Magnolia	\$ 16,000.00	\$ 1,502.04	\$ 10,867.00	\$ 5,133.00	\$ -	32.08%
01-40-470-501621	Maint & Repair- 12303 Oak Glen	\$ 1,200.00	\$ -	\$ 52.80	\$ 1,147.20	\$ -	95.60%
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	\$ -	\$ 413.80	\$ 1,086.20	\$ -	72.41%
01-40-470-501661	Maint & Repair- 815 E. 12th	\$ 5,000.00	\$ 3,700.20	\$ 5,749.54	\$ (749.54)	\$ -	-14.99%
01-40-470-501691	Maint & Rpr- Bldgs (General)	\$ 5,000.00	\$ 137.02	\$ 593.48	\$ 4,406.52	\$ -	88.13%
01-40-470-510001	Auto/Fuel	\$ 75,000.00	\$ 8,278.52	\$ 24,904.75	\$ 50,095.25	\$ -	66.79%
01-40-470-520011	Maint & Rpr-Safety Equipment	\$ 3,000.00	\$ 38.73	\$ 745.94	\$ 2,254.06	\$ -	75.14%
01-40-470-520031	Maint & Rpr-General Equipment	\$ 46,000.00	\$ 718.72	\$ 11,190.41	\$ 34,809.59	\$ -	75.67%
01-40-470-520041	Maint & Rpr-Fleet	\$ 50,000.00	\$ 3,737.97	\$ 15,464.64	\$ 34,535.36	\$ -	69.07%
01-40-470-520091	Maint & Rpr-Communicatn Equip	\$ 5,500.00	\$ -	\$ -	\$ 5,500.00	\$ -	100.00%
<b>510</b>	<b>General Materials &amp; Supplies</b>						
01-40-510-510031	Small Tools, Parts & Maint	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	100.00%
	<b>Operations Materials &amp; Supplies</b>	<b>\$ 2,393,095.00</b>	<b>\$ 183,858.72</b>	<b>\$ 761,499.19</b>	<b>\$ 1,631,595.81</b>	<b>\$ 22,298.89</b>	<b>67.25%</b>
<b>410</b>	<b>Source of Supply Services</b>						
01-40-410-500501	State Project Water Purchases	\$ 2,813,692.00	\$ 335,386.00	\$ 1,022,008.00	\$ 1,791,684.00	\$ -	63.68%
01-40-410-540084	State Mandates & Tariffs	\$ 70,000.00	\$ -	\$ 59,030.43	\$ 10,969.57	\$ -	15.67%
<b>470</b>	<b>Maintenance &amp; General Plant Services</b>						
01-40-470-540030	Landscape Maintenance	\$ 45,000.00	\$ 17.75	\$ 2,389.54	\$ 42,610.46	\$ -	94.69%
01-40-470-540072	Rechrg Facs, Chyns&Ponds Maint	\$ 75,000.00	\$ 20,798.22	\$ 25,661.96	\$ 49,338.04	\$ -	65.78%
	<b>Operations Services</b>	<b>\$ 3,003,692.00</b>	<b>\$ 356,201.97</b>	<b>\$ 1,109,089.93</b>	<b>\$ 1,894,602.07</b>	<b>\$ -</b>	<b>63.08%</b>
<b>Expense Total</b>	<b>OPERATIONS</b>	<b>\$ 7,941,078.00</b>	<b>\$ 681,854.98</b>	<b>\$ 2,420,672.27</b>	<b>\$ 5,520,405.73</b>	<b>\$ 22,298.89</b>	<b>69.24%</b>
<b>50</b>	<b>GENERAL</b>						
01-50-510-540066	Property Damages & Theft	\$ 15,000.00	\$ (0.01)	\$ 3,032.45	\$ 11,967.55	\$ -	79.78%
01-50-510-550040	General Supplies	\$ 11,000.00	\$ 391.24	\$ 5,019.80	\$ 5,980.20	\$ -	54.37%
01-50-510-550060	Public Education	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ -	100.00%
01-50-510-550072	Misc Operating Expenses	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	100.00%
	<b>General Materials &amp; Supplies</b>	<b>\$ 32,000.00</b>	<b>\$ 391.23</b>	<b>\$ 8,052.25</b>	<b>\$ 23,947.75</b>	<b>\$ -</b>	<b>74.84%</b>
01-50-510-550096	Beaumont Basin Watermaster	\$ 42,000.00	\$ -	\$ 24,493.66	\$ 17,506.34	\$ -	41.68%
	<b>General Services</b>	<b>\$ 42,000.00</b>	<b>\$ -</b>	<b>\$ 24,493.66</b>	<b>\$ 17,506.34</b>	<b>\$ -</b>	<b>41.68%</b>
<b>Expense Total</b>	<b>GENERAL</b>	<b>\$ 74,000.00</b>	<b>\$ 391.23</b>	<b>\$ 32,545.91</b>	<b>\$ 41,454.09</b>	<b>\$ -</b>	<b>56.02%</b>
<b>Expense Total</b>	<b>ALL EXPENSES</b>	<b>\$ 13,718,669.00</b>	<b>\$ 1,059,817.36</b>	<b>\$ 4,008,810.06</b>	<b>\$ 9,709,858.94</b>	<b>\$ 23,660.89</b>	<b>70.61%</b>



Beaumont-Cherry Valley Water District  
Cash Balance & Investment Report  
As of April 30, 2018

Account Name	Account Ending #	Cash Balance Per Account		2018 Interest to Date				
		Balance	Prior Month Balance					
Wells Fargo	4152	\$1,413,399.45	\$1,166,836.31					
	Total Cash	\$ 1,413,399.45	\$ 1,166,836.31					
<u>Investment Summary</u>								
Account Name		Market Value	Prior Month Balance	Actual % of Total	Policy % Limit	Maturity	Par Amount	Rate
Ca. State Treasurer's Office: Local Agency Investment Fund		\$24,297,616.18	\$24,207,549.46	45%	No Limit	Liquid	N/A	1.73
CalTRUST Short Term Fund		\$30,285,947.09	\$30,211,568.46	55%	No Limit	Liquid	N/A	1.83
Total Investments		<u>\$54,583,563.27</u>	<u>\$54,419,117.92</u>					
Total Cash & Investments		\$ 55,996,962.72	\$ 55,585,954.23					

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.

## BCVWD

YTD Cash Balances Roll-Forward (Unaudited)  
2018

	<b>Balance Mar. 31, 2018</b>	<b>Actual Increase (Decrease) Apr. 2018</b>	<b>Balance Apr. 30, 2018</b>
<b>1) Restricted Cash:</b>			
Capacity Charges (Facility Fees) Collected	\$ 24,627,359	\$ -	\$ 24,627,359
Facilities Built	(37,392)	(6,150)	(43,542)
<b>Restricted Cash - Capital Commitments</b>	<b>24,589,967</b>	<b>(6,150)</b>	<b>24,583,817</b>
Customer Account Credit Balances	-	-	-
Customer Deposits Payable	439,762	14,260	454,022
Meter Fees	120,338	30,591	150,929
GIS Deposits	1,587,409	-	1,587,409
Plan Check, Inspection and Other Development Deposits	909,057	(27,966)	881,091
<b>Restricted Cash - Funds Held for Others</b>	<b>3,056,566</b>	<b>16,885</b>	<b>3,073,451</b>
<b>Total Restricted Cash</b>	<b>27,646,533</b>	<b>10,735</b>	<b>27,657,268</b>
<b>2) Unrestricted Cash:</b>			
<b>Designated:</b>			
<b>Reserve for Operations</b>	<b>2,790,972</b>	<b>-</b>	<b>2,790,972</b>
<b>Emergency Reserve</b>	<b>1,674,583</b>	<b>-</b>	<b>1,674,583</b>
<b>Capital Replacement Reserve</b>	<b>19,908,863</b>	<b>-</b>	<b>19,908,863</b>
Revenue:			
Operating		768,514 (1)	
Miscellaneous		134,616	
Rent/Utilities		1,299	
		<u>904,429</u>	
Expenses:			
Engineering		(31,036) (2)	
Finance & Administration		(153,892) (3)	
Operations		(687,395) (2)	
Miscellaneous / General		(391)	
Board Services		<u>(1,956)</u>	
		<u>(874,670)</u>	
<b>Undesignated:</b>			
<b>Beginning Balance</b>	<b>3,068,216</b>		
Cash Flow from Operations	534,825	29,759	
Other Balance Sheet changes	<u>(36,638)</u>	<u>370,515</u>	
<b>Ending balance</b>	<b>3,566,403</b>	<b>400,274</b>	<b>3,966,677</b>
<b>Total Unrestricted Cash</b>	<b>27,940,821</b>		<b>28,341,095</b>
<b>Total Restricted and Unrestricted Cash</b>	<b>55,587,354</b>		<b>55,998,363</b>
<b>Cash on Hand</b>	<b>(1,400)</b>		<b>(1,400)</b>
<b>Total Cash Balance Per F &amp; A Report</b>	<b>\$ 55,585,954</b>		<b>\$ 55,996,963</b>

- (1) Excludes Meter Fees (Account No. 01-50-510-419011) and Development Income (Account No. 01-50-510-419011):  
Not cash inflows-these are deposits that convert to revenue via journal entry as related costs are incurred.
- (2) Excludes CIP Related Labor (Account No. 500195). This labor has been charged against Capacity Charges above.
- (3) Excludes Depreciation Expense (Account No. 01-30-310-550084). Depreciation is not a cash outflow.

# Accounts Payable

## Checks by Date - Detail by Check Date

User: wclayton  
Printed: 5/29/2018 10:02 AM

## 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	10085	CalPERS Retirement System	05/03/2018	
	1068043	PR Batch 00001.05.2018 CalPERS 1% ER Paid	PR Batch 00001.05.2018 C	162.15
	1068043	PR Batch 00001.05.2018 CalPERS 7% EE Deduction	PR Batch 00001.05.2018 C	3,021.87
	1068043	PR Batch 00001.05.2018 CalPERS 8% EE Paid	PR Batch 00001.05.2018 C	2,481.16
	1068043	PR Batch 00001.05.2018 CalPERS 8% ER Paid	PR Batch 00001.05.2018 C	1,078.34
	1068043	PR Batch 00001.05.2018 CalPERS ER Paid Classic	PR Batch 00001.05.2018 C	8,325.25
	1068043	PR Batch 00001.05.2018 CalPERS ER PEPR	PR Batch 00001.05.2018 C	1,932.81
Total for this ACH Check for Vendor 10085:				17,001.58
ACH	10087	EDD	05/03/2018	
	0-092-890-688	PR Batch 00001.05.2018 CA SDI	PR Batch 00001.05.2018 C	917.50
	0-092-890-688	PR Batch 00001.05.2018 State Income Tax	PR Batch 00001.05.2018 S	2,948.96
	0-276-719-168	PR Batch 00001.05.2018 State Income Tax 1st Qtr Catch-Up		677.30
	2-046-584-384	PR Batch 00001.05.2018 State Income Tax 2nd Qtr Catch-Up		154.22
Total for this ACH Check for Vendor 10087:				4,697.98
ACH	10094	U.S. Treasury	05/03/2018	
	95372887	PR Batch 00001.05.2018 Federal Income Tax	PR Batch 00001.05.2018 F	8,624.21
	95372887	PR Batch 00001.05.2018 FICA Employee Portion	PR Batch 00001.05.2018 F	5,755.14
	95372887	PR Batch 00001.05.2018 FICA Employer Portion	PR Batch 00001.05.2018 F	5,755.14
	95372887	PR Batch 00001.05.2018 Medicare Employee Portion	PR Batch 00001.05.2018 M	1,345.96
	95372887	PR Batch 00001.05.2018 Medicare Employer Portion	PR Batch 00001.05.2018 M	1,345.96
Total for this ACH Check for Vendor 10094:				22,826.41
ACH	10141	Ca State Disbursement Unit	05/03/2018	
	ICEYKE56657	PR Batch 00001.05.2018 Garnishment	PR Batch 00001.05.2018 G	266.30
	ICEYKE56657	PR Batch 00001.05.2018 Garnishment	PR Batch 00001.05.2018 G	288.46
Total for this ACH Check for Vendor 10141:				554.76
ACH	10203	Voya Financial	05/03/2018	
	VB1450-PP09	PR Batch 00001.05.2018 Deferred Comp	PR Batch 00001.05.2018 D	475.00
Total for this ACH Check for Vendor 10203:				475.00
ACH	10264	CalPERs Supplemental Income Plans	05/03/2018	
	1068027	PR Batch 00001.05.2018 CalPERS 457	PR Batch 00001.05.2018 C	1,714.05
	1068027	PR Batch 00001.05.2018 CalPERS 457 %	PR Batch 00001.05.2018 C	44.27
Total for this ACH Check for Vendor 10264:				1,758.32
ACH	10288	CalPERS Health Fiscal Services Division	05/03/2018	
	041618	Active Employees Health Insurance May 2018		41,357.26
	041618	Retired Employees Health Insurance May 2018		900.60
	041618	Admin Fee for Health Insurance May 2018		146.03
	041618	E Fraser Final Health Insurance May 2018		1,594.55
	041618	Nyberg, C Mar Retro 2018		1,715.19
	041618	E Fraser (9 of 9) Correction Health Insurance Apr 2018		-1,715.19
Total for this ACH Check for Vendor 10288:				43,998.44

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
7586	UB*02924	Robert & Barbara Berkoff	05/03/2018	
		Refund Check		25.94
		Refund Check		10.05
		Refund Check		4.82
		Refund Check		3.45
Total for Check Number 7586:				44.26
7587	UB*02930	Shanna Bottoni-Olive	05/03/2018	
		Refund Check		0.69
		Refund Check		1.04
		Refund Check		0.36
		Refund Check		0.49
Total for Check Number 7587:				2.58
7588	UB*02921	Alfonso & Paula Coleman	05/03/2018	
		Refund Check		195.99
Total for Check Number 7588:				195.99
7589	UB*02918	James Dawson	05/03/2018	
		Refund Check		81.59
		Refund Check		72.16
		Refund Check		34.58
		Refund Check		24.81
Total for Check Number 7589:				213.14
7590	UB*02923	Stanton Diamond	05/03/2018	
		Refund Check		199.87
Total for Check Number 7590:				199.87
7591	UB*02922	Landy Foster	05/03/2018	
		Refund Check		67.52
		Refund Check		45.39
		Refund Check		21.75
		Refund Check		15.61
Total for Check Number 7591:				150.27
7592	UB*02920	Nelson Hernandez	05/03/2018	
		Refund Check		135.59
Total for Check Number 7592:				135.59
7593	UB*02927	Paul Jarrett	05/03/2018	
		Refund Check		48.67
		Refund Check		52.65
		Refund Check		18.10
		Refund Check		25.22
Total for Check Number 7593:				144.64
7594	UB*02926	Holly Liepert	05/03/2018	
		Refund Check		218.79
Total for Check Number 7594:				218.79

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
7595	UB*02928	Heather Lopez	05/03/2018	
		Refund Check		85.17
		Refund Check		61.75
		Refund Check		29.59
		Refund Check		21.23
Total for Check Number 7595:				197.74
7596	AR-Lind AR-Lindborg	Mike Lindborg	05/03/2018	
		AR Refund - Fire Flow		268.41
Total for Check Number 7596:				268.41
7597	UB*02917	Lan Pham	05/03/2018	
		Refund Check		391.23
		Refund Check		20.82
		Refund Check		9.98
		Refund Check		7.16
Total for Check Number 7597:				429.19
7598	UB*02919	Dana Roachat	05/03/2018	
		Refund Check		15.07
		Refund Check		10.03
		Refund Check		4.81
		Refund Check		3.45
Total for Check Number 7598:				33.36
7599	UB*02925	Ruben Sanchez	05/03/2018	
		Refund Check		22.51
		Refund Check		13.85
		Refund Check		6.64
		Refund Check		4.76
Total for Check Number 7599:				47.76
7600	UB*02900	Barbara Schlax	05/03/2018	
		Refund Check		94.34
		Refund Check		64.65
		Refund Check		30.98
		Refund Check		22.22
Total for Check Number 7600:				212.19
7601	UB*02929	Viridiana Serrano San Juan	05/03/2018	
		Refund Check		86.97
		Refund Check		68.23
		Refund Check		32.69
		Refund Check		23.45
Total for Check Number 7601:				211.34
7602	UB*02897	Rosa Solorio	05/03/2018	
		Refund Check		38.25
		Refund Check		21.85
		Refund Check		10.48
		Refund Check		7.51
Total for Check Number 7602:				78.09



Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
7603	10686 UB010903	Christopher Swan Refund Unclaimed Funds 06/30/2015	05/03/2018	55.00
Total for Check Number 7603:				55.00
7604	UB*02870	SWH 2017-1 Borrower LP Refund Check 179 Loma St, Beaumont CA	05/03/2018	150.00
Total for Check Number 7604:				150.00
7605	UB*02517 049834002	Yukata Enterprises Inc. Reissue Refund 049834-002	05/03/2018	66.76
Total for Check Number 7605:				66.76
7606	10144 LYUM1258935 LYUM1258937 LYUM1262809 LYUM1262811	AlSCO Inc Cleaning of Mats & Shop Towels 12th St Apr 2018 Cleaning of 3 Office Mats 560 Magnolia Apr 2018 Cleaning of Mats & Shop Towels 12th St Apr 2018 Cleaning of 3 Office Mats 560 Magnolia Apr 2018	05/03/2018	35.10 34.26 35.10 34.26
Total for Check Number 7606:				138.72
7607	10283 0505580223 0505580223	BCVWD Custodian of Petty Cash Certified Postage - A Lopez Certified Postage - IRS UB Request	05/03/2018	6.24 7.12
Total for Check Number 7607:				13.36
7608	10266 16877 16877 16877 16877	Cozad & Fox Inc. (30%) Project Coordination - Noble Water Storage Tank 2/Pipeline (38%) Data/Site Analysis - Noble Water Storage Tank 2/Pipeline (43%) Surveying/Utility Rev - Noble Water Storage Tank 2/Pipeline (12%) Reimbursables - Noble Water Storage Tank 2/Pipeline	05/03/2018	1,206.52 203.84 3,465.36 131.70
Total for Check Number 7608:				5,007.42
7609	10286 100420716	Jason Craghead Safety Boots - J Craghead	05/03/2018	200.00
Total for Check Number 7609:				200.00
7610	10244 051582000	Fiserv Inc Fiserv NSF 051582-000	05/03/2018	78.00
Total for Check Number 7610:				78.00
7611	10052 0023450 0023450 9051872 9051872 9051872 9051872 9051872	Home Depot Credit Services (1) RYB 18V Impact Driver - District Tools (3) LED Lights/Replace Light Bulbs - 560 Magnolia (2) 3/8" Dozer Hooks - JD Dozer (1) 5Pk Flint Strikers for Welding Trailer (1) Welding Gloves - Welding Trailer (1) Roll Electrical Tape - Unit 16 (1) 1A10BC Fire Extinguisher - Unit 3	05/03/2018	106.67 80.72 15.82 5.35 11.82 2.12 21.53
Total for Check Number 7611:				244.03
7612	10280 26114 26115	Larry Jacinto Construction, Inc Scrapers w/Operator to Clean Ponds - NCR I Scrapers w/Operator to Clean Ponds - NCR II	05/03/2018	6,760.00 6,045.00
Total for Check Number 7612:				12,805.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
7613	10281	Luther's Truck and Equipment	05/03/2018	
	41168	Labor - Check Serpentine Belt OD 60,826 - Unit 5		97.50
	41168	Replace Belt/Tensioner/Shroud/AC Belt OD 60,826 - Unit 5		484.13
	41168	Replace Front Shocks OD 60,826 - Unit 5		219.79
	41168	Labor - Replace Front Shocks OD 60,826 - Unit 5		97.50
Total for Check Number 7613:				898.92
7614	10278	MetLife - Group Benefits	05/03/2018	
	KM05754034 May18	MetLife Dental Ins May 2018		695.60
	KM05754034 May18	MetLife Visionl Ins May 2018		163.68
Total for Check Number 7614:				859.28
7615	10290	San Gorgonio Pass Water Agency	05/03/2018	
	18-00162	1,058 AF @ \$317 for Apr 2018		335,386.00
Total for Check Number 7615:				335,386.00
7616	10602	Dustin Smith	05/03/2018	
	042018	Safety Boots - D Smith		200.00
Total for Check Number 7616:				200.00
7617	10276	Standard Insurance Company	05/03/2018	
	00610763 May18	Monthly Life & AD&D Insurance May 2018		731.17
	00610763 May18	Term Emp Pending Credit Monthly Life & AD&D Insurance May 2018		12.78
Total for Check Number 7617:				743.95
7618	10443	Superior Gate Services	05/03/2018	
	9264	Add Security Gate to 12th/Palm (Contract Deposit)		4,140.00
Total for Check Number 7618:				4,140.00
7619	10284	Underground Service Alert of Southern California	05/03/2018	
	420180045	179 New Ticket Charges Apr 2018		295.35
	420180045	Monthly Maintenance Fee Apr 2018		10.00
Total for Check Number 7619:				305.35
7620	10383	Weaver Grading Inc	05/03/2018	
	18-0417	NCR Pond Maint - 28 Hours Dozer Rental		6,600.00
Total for Check Number 7620:				6,600.00
Total for 5/3/2018:				461,987.49
7621	10537	Joshua McCue	05/08/2018	
	102714	Safety Boots - J McCue		150.84
Total for Check Number 7621:				150.84
7622	10322	Jonathan Medina	05/08/2018	
	419137	Safety Boots - J Medina		37.39
Total for Check Number 7622:				37.39
Total for 5/8/2018:				188.23

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
7623	10073 18-010 18-010	AWT Chemicals CIP Replacement Chlorinator Pump - Well #24 CIP Replacement Chlorinator - Well #3	05/10/2018	3,876.84 13,824.26
Total for Check Number 7623:				17,701.10
7624	10060 0506647	Beaumont Lawn Mower (2) Air Filters for Lawn Mowers	05/10/2018	17.22
Total for Check Number 7624:				17.22
7625	10019 0090765	C R & R Incorporated Monthly Charges 3 YD Commercial Bin May 2018	05/10/2018	254.38
Total for Check Number 7625:				254.38
7626	10614 22186 22186 22193 22193 22193 22193 22197 22197 22197 22197 22197 22223 22223	Cherry Valley Automotive Labor - Oil Change OD 18,145 - Unit 1 Oil/Filter Change OD 18,145 - Unit 1 Labor - Oil Change OD 54,770 - Unit 3 Oil/Filter Change OD 54,770 - Unit 3 Labor - Mount/Balance Tires OD 54,770 - Unit 3 (4) Replace/Mount/Balance Tires OD 54,770 - Unit 3 Labor - Oil Change OD 172,661 - Unit 2 Oil/Filter Change OD 172,661 - Unit 2 Labor - Install Fuel Pump OD 172,661 - Unit 2 Labor - Front Brake Job OD 172,661 - Unit 2 Front Brake Job Set OD 172,661 - Unit 2 Labor - Mount/Balance Tires OD 101,776 - Unit 16 (4) Replace Mount/Balance Tires/Valve/Fees OD 101,776 - Unit 16	05/10/2018	22.00 17.98 22.00 43.98 80.00 613.01 22.00 25.53 220.00 140.00 64.65 80.00 578.79
Total for Check Number 7626:				1,929.94
7627	10351 T1-0037188	Cherry Valley Nursery & Landscape Supply Salt River Rock for Landscaping at Main Office	05/10/2018	484.88
Total for Check Number 7627:				484.88
7628	10390 S1334814.001 S1334814.001	Dangelo Company (6) Blue Reflectors - Fire Hydrant Markers (6) 6oz Blue Reflector Epoxy - Fire Hydrant Markers	05/10/2018	64.89 127.12
Total for Check Number 7628:				192.01
7629	10273 S1010158.002 S1010158.002 S1010158.002 S1010564.001 S1010564.001 S1010564.001 S1010564.001 S1010564.002	Inland Water Works Supply Co. (6) 37 Steal Flush Covers - Inventory (6) 36 Steal Flush Covers - Inventory (72) 20oz White Marking Paint - Field Supplies (6) Full Circle Clamps 235-263 7.5" - Inventory (10) OD Tapes - Field Supplies (10) 6" 580-610 Flex Gaskets - Inventory (6) 6" OD x 3" Repair Bands - Inventory (3) Full Circle Clamps 297 x 325 7.5" - Inventory	05/10/2018	588.31 678.83 425.76 335.79 63.36 73.92 101.37 177.42
Total for Check Number 7629:				2,444.76
7630	10429 54739 54740	Legend Pump & Well Service Inc Well Rehab & Repairs for District Wells - #11 Well Rehab & Repairs for District Wells - #20	05/10/2018	13,979.00 16,919.00
Total for Check Number 7630:				30,898.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
7631	10027	MST Backflow Inc	05/10/2018	
	031418	(1) Backflow Test - 38001 Brookside		40.00
	041918	(1) Rebuild Kit/Lead Free Test Cocks - 38621 Vineland		128.71
	041918	(1) Backflow Test - 38621 Vineland		40.00
Total for Check Number 7631:				208.71
7632	10350	NAPA Auto Parts	05/10/2018	
	049091	(1) Turn Signal for Dump Truck		6.45
	050755	(1) Relay - Unit 13		13.46
Total for Check Number 7632:				19.91
7633	10196	National Meter & Automation, Inc	05/10/2018	
	S1095285.002	(68) 1" Badger Meters w/Wire - Inventory		16,265.94
Total for Check Number 7633:				16,265.94
7634	10143	Nobel Systems Inc	05/10/2018	
	14306	GeoViewer Mobile Annual Subscription Fee 05/01-04/30/19		15,000.00
	14306	GeoViewer Mobile Valve Exercising Module 05/01-04/30/19		1,500.00
	14306	GeoViewer DigAlert Module 05/01-04/30/19		1,500.00
	14306	GeoViewer Hydrant Flushing Module 05/01-04/30/19		1,500.00
Total for Check Number 7634:				19,500.00
7635	10045	Pacific Alarm Service Inc	05/10/2018	
	P100508	Alarm Equip Rent/Service/Monitor 815 E 12th May 2018		49.00
	R138233	Alarm Equip Rent/Service/Monitor 560 Magnolia Ave May 2018		319.00
	R138234	Alarm Equip Rent/Service/Monitor 11083 Cherry Ave May 2018		44.50
Total for Check Number 7635:				412.50
7636	10277	Rio Stone Building Materials	05/10/2018	
	13791	Re-Concrete Sidewalks - 8th Cap Imp Job 7928		331.25
	13794	Re-Concrete Sidewalks - 8th Cap Imp Job 7928		169.63
	13815	Re-Concrete Sidewalks - 8th Cap Imp Job 7928		169.63
	13819	Re-Concrete Sidewalks - 8th Cap Imp Job 7928		169.63
Total for Check Number 7636:				840.14
7637	10171	Riverside Assessor - County Recorder	05/10/2018	
	1860539-1885578	Mar 2018 Lien Fees		176.00
Total for Check Number 7637:				176.00
7638	10685	Shred-it US JV LLC	05/10/2018	
	8124707246	On-Site Document Purge - 560 Magnolia Ave		1,060.89
	8124707246	On-Site Document Purge - 815 E 12th Ave		521.03
Total for Check Number 7638:				1,581.92
7639	10042	Southern California Gas Company	05/10/2018	
	07132135000Apr18	Monthly Gas Charges 03/27-04/25/18		14.30
Total for Check Number 7639:				14.30

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
7640	10031	Staples Business Advantage	05/10/2018	
	3375104616	(5) 3" Heavy Duty White Binders - Main Office Stock		59.21
	3375104616	(1) 1,400Ct White Laser Address Labels - Main Office Stock		24.23
	3375104616	(1) 2Pk Febreze AIR Freshener with Gain - Main Office Stock		11.62
	3375104616	(1) 600CT Laser Shipping Labels - Main Office Stock		41.47
	3375104616	(1) Gallon Antibacterial Hand Soap - Main Office Stock		9.15
	3375721936	(1) 12Ct Box 9V Batteries - Main Office Stock		67.87
	3375721936	(1) 36Ct Box AA Batteries - Main Office Stock		32.96
	3375721936	(1) 5Ct 12 Tab Indexmakers - Main Office Stock		36.62
	3375721936	(1) 144Ct Small Binder Clips - Main Office Stock		5.38
	3375721936	(2) 12Pks Pencils - Main Office Stock		17.22
	3375721936	(1) 100Ct File Jackets - Main Office Stock		50.20
	3375721936	(1) 6Pk Gluesticks - Main Office Stock		10.22
	3375721936	(1) 4Ct Dab n Seal - Main Office Stock		5.15
	3375721936	(1)Logitech Laser Pointer - Main Office Stock		64.60
Total for Check Number 7640:				435.90
7641	10255	Unlimited Services Building Maintenance	05/10/2018	
	0362608-IN	May 2018 Janitorial Services		150.00
	0362609-IN	May 2018 Janitorial Services		845.00
Total for Check Number 7641:				995.00
7642	10293	Western Dental Services Inc	05/10/2018	
	87738	Western Dental Premiums May 2018		156.84
Total for Check Number 7642:				156.84
7643	UB*02936	Kimberlee Cavanaugh	05/10/2018	
		Refund Check		3.30
		Refund Check		12.26
		Refund Check		5.87
		Refund Check		4.21
Total for Check Number 7643:				25.64
7644	UB*02933	Michelle and Timothy Kelly	05/10/2018	
		Refund Check		78.85
		Refund Check		84.01
		Refund Check		40.25
		Refund Check		28.88
Total for Check Number 7644:				231.99
7645	UB*02829	Lozano's Drywall	05/10/2018	
	027549001	Re-Issue Refund Check		5.97
Total for Check Number 7645:				5.97
7646	UB*02934	Noreen Meyer	05/10/2018	
		Refund Check		91.18
Total for Check Number 7646:				91.18
7647	UB*02935	Darrell Scriven	05/10/2018	
		Refund Check		39.24
Total for Check Number 7647:				39.24

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
7648	UB*02805 040819000	Donna Solomon Re-Issue Refund Check	05/10/2018	20.15
Total for Check Number 7648:				20.15
7649	UB*02931	Kathleen White Refund Check Refund Check Refund Check Refund Check	05/10/2018	121.86 25.98 12.45 8.93
Total for Check Number 7649:				169.22
7650	UB*02932	TingTing Xin Refund Check Refund Check Refund Check Refund Check	05/10/2018	91.49 56.61 27.12 19.46
Total for Check Number 7650:				194.68
Total for 5/10/2018:				95,307.52
7651	10287 10034  10037     10078  10147  10153  10173  10318   10335  10420  10424	Bank of the West US Postal Service (4) 100Ct Rolls of Postage Stamps Waste Management Of Inland Empire Yard Dumpsters 815 E 12th Apr 2018 Recycling Dumpster Charges Apr 2018 Monthly Sanitation 560 Magnolia Apr 2018 Recycling Dumpster Charges 560 Magnolia Apr 2018 Northrop Grumman Systems Corp (10) Battery Packs - Handhelds Online Information Services, Inc 165 Credit Reports for Mar 2018 Brown and Caldwell Administrative Assistant Job Posting California Society of Municipal Finance Officers CSMFO Chapter Meeting 05.17.18 - Y Rodriguez CSMFO Chapter Meeting 05.17.18 - W Clayton Dell Marketing LP (2) Swiss Gear Slimcases - Workstation Replacement Project (1) Swiss Gear Backpack - Workstation Replacement Project (1) Dell Neoprene Sleeve - Workstation Replacement Project (4) 45Watt AC Adapters w/Powercord - Workstation Replacement Pro (3) Wireless Mouse - Workstation Replacement Project Beaumont Safe & Lock (Refund) (3) File Cabinet Locks (Item Returned April 2018) Amazon.com (3) Energy Bus Books - Management Training Pack of Labels for Retention Labeling by Year Top-Line Industrial Supply, LLC Presssure Wash Handle/Parts - Unit 8	05/11/2018	200.00 263.91 79.93 97.06 79.93 1,054.61 480.90 200.00 30.00 30.00 75.40 96.96 18.31 215.46 113.11 -77.42 43.74 17.98 172.88

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	10442	CareerTrack Annual Training Subscription - S Delgadillo		199.00
	10526	Verizon Monthly Phone Service 03/01-03/31/2018		956.50
	10546	Frontier Communications 04/10-05/09/18 Apr FIOS/FAX 12th/Palm		305.61
	10555	Vistaprint, Netherlands B.V. Approval Stamp - J Bean		23.68
	10575	All Green Electronics Recycling, LLC E-Waste Pickup 560 Magnolia Ave		110.00
	10589	MasterCPE E-Book Fixed Assets - Finance		10.00
	10596	Tractor Supply Co Pump for District Boat for Algae Control		155.05
	10604	JotForm, Inc Annual Subscription for Cloud Storage		390.00
	10623	WP Engine Web Host for BCVWD Website Apr 2018		29.00
	10687	Skillpath NST Excelling as a Manager Seminar - D Lee Excelling as a Manager Seminar - T Lara Supervisor Role as Trainer Seminar - J Craghead Supervisor Role as Trainer Seminar - A Couch Communicating w/Professionalism Seminar - T Lara Communicating w/Professionalism Seminar - K Dahlstrom		99.00 99.00 199.00 199.00 199.00 199.00
	10688	4Team Corporation IT Admin Tools - Restore OST Files		79.95
Total for Check Number 7651:				6,445.55
Total for 5/11/2018:				6,445.55
ACH	10030	Southern California Edison	05/15/2018	
	2039374889Apr18	Electricity 03/23-04/24/18 - 9781 Avenida Miravilla		99.04
	2039374889Apr18	Electricity 03/23-04/24/18 - 815 E 12th Ave		235.50
	2039374889Apr18	Electricity 03/23-04/24/18 - Wells		121,568.63
	2039374889Apr18	Electricity 03/23-04/24/18 - 12303 Oak Glen Rd		228.59
	2039374889Apr18	Electricity 03/23-04/24/18 - 560 Magnolia Ave		1,338.93
	2039374889Apr18	Electricity 03/23-04/24/18 - 13697 Oak Glen Rd		130.28
	2039374889Apr18	Electricity 03/23-04/24/18 - 13695 Oak Glen Rd		40.81
	2039374889Apr18	Electricity 02/22-03/23/18 - Wells		4,741.52
Total for this ACH Check for Vendor 10030:				128,383.30
ACH	10086	American Family Life Assurance Company of Columbus	05/15/2018	
	327743	AFLAC Employee Insurance Apr 2018		1,213.36
Total for this ACH Check for Vendor 10086:				1,213.36
ACH	10132	South Coast AQMD	05/15/2018	
	3271131	Fac ID 120877 AB2588 AQMD Fee 07/2017-06/2018		128.61
	3271578	Fac ID 129302 AB2588 AQMD Fee 07/2017-06/2018		128.61
	3271579	Fac ID 129305 AB2588 AQMD Fee 07/2017-06/2018		128.61
	3272352	Fac ID 140810 AB2588 AQMD Fee 07/2017-06/2018		128.61
	3274787	FAC ID 148118 Brookside 07/17-06/18		128.61
Total for this ACH Check for Vendor 10132:				643.05

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
ACH	10138 HW201 May2018	ARCO Business Solutions ARCO Fuel Charges 04/12-05/11/2018	05/15/2018	6,336.12
Total for this ACH Check for Vendor 10138:				6,336.12
Total for 5/15/2018:				136,575.83
ACH	10085	CalPERS Retirement System	05/17/2018	
	1001076165	PR Batch 00002.05.2018 CalPERS 8% ER Paid	PR Batch 00002.05.2018 C	1,078.34
	1001076165	PR Batch 00002.05.2018 CalPERS ER Paid Classic	PR Batch 00002.05.2018 C	8,339.69
	1001076165	PR Batch 00002.05.2018 CalPERS ER PEPRA	PR Batch 00002.05.2018 C	2,077.20
	1001076165	PR Batch 00002.05.2018 CalPERS 1% ER Paid	PR Batch 00002.05.2018 C	163.19
	1001076165	PR Batch 00002.05.2018 CalPERS 7% EE Deduction	PR Batch 00002.05.2018 C	3,170.11
	1001076165	PR Batch 00002.05.2018 CalPERS 8% EE Paid	PR Batch 00002.05.2018 C	2,481.27
	1001076240	PR Batch 00001.05.2018 CalPERS 1% ER Paid	PR Batch 00001.05.2018 C	2.08
	1001076240	PR Batch 00001.05.2018 CalPERS 7% EE Deduction	PR Batch 00001.05.2018 C	14.56
	1001076240	PR Batch 00001.05.2018 CalPERS ER Paid Classic	PR Batch 00001.05.2018 C	28.53
Total for this ACH Check for Vendor 10085:				17,354.97
ACH	10087	EDD	05/17/2018	
	0-156-784-192	PR Batch 00002.05.2018 State Income Tax	PR Batch 00002.05.2018 S	2,981.99
	0-156-784-192	PR Batch 00002.05.2018 CA SDI	PR Batch 00002.05.2018 C	940.79
	1-125-209-664	PR Batch 00001.05.2018 CA SDI	PR Batch 00001.05.2018 C	2.56
Total for this ACH Check for Vendor 10087:				3,925.34
ACH	10094	U.S. Treasury	05/17/2018	
	02261735	PR Batch 00001.05.2018 FICA Employer Portion	PR Batch 00001.05.2018 F	15.90
	02261735	PR Batch 00001.05.2018 Medicare Employee Portion	PR Batch 00001.05.2018 M	3.72
	02261735	PR Batch 00001.05.2018 Medicare Employer Portion	PR Batch 00001.05.2018 M	3.72
	02261735	PR Batch 00001.05.2018 FICA Employee Portion	PR Batch 00001.05.2018 F	15.90
	73060903	PR Batch 00002.05.2018 FICA Employer Portion	PR Batch 00002.05.2018 F	5,997.79
	73060903	PR Batch 00002.05.2018 Federal Income Tax	PR Batch 00002.05.2018 F	8,858.35
	73060903	PR Batch 00002.05.2018 FICA Employee Portion	PR Batch 00002.05.2018 F	5,997.79
	73060903	PR Batch 00002.05.2018 Medicare Employee Portion	PR Batch 00002.05.2018 M	1,402.97
	73060903	PR Batch 00002.05.2018 Medicare Employer Portion	PR Batch 00002.05.2018 M	1,402.97
Total for this ACH Check for Vendor 10094:				23,699.11
ACH	10141	Ca State Disbursement Unit	05/17/2018	
	85B243J6657	PR Batch 00002.05.2018 Garnishment	PR Batch 00002.05.2018 G	266.30
	85B243J6657	PR Batch 00002.05.2018 Garnishment	PR Batch 00002.05.2018 G	288.46
Total for this ACH Check for Vendor 10141:				554.76
ACH	10203	Voya Financial	05/17/2018	
	VB1450-PP10	PR Batch 00002.05.2018 Deferred Comp	PR Batch 00002.05.2018 D	475.00
Total for this ACH Check for Vendor 10203:				475.00
ACH	10264	CalPERs Supplemental Income Plans	05/17/2018	
	1001076168	PR Batch 00002.05.2018 CalPERS 457	PR Batch 00002.05.2018 C	1,714.05
	1001076168	PR Batch 00002.05.2018 CalPERS 457 %	PR Batch 00002.05.2018 C	44.27
Total for this ACH Check for Vendor 10264:				1,758.32
7652	UB*02948	Ryan & Adriana Gonzales Barrier Refund Check	05/17/2018	27.79
Total for Check Number 7652:				27.79



Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
7653	UB*02952	Elayne Betts Refund Check Refund Check Refund Check Refund Check	05/17/2018	84.65 62.20 29.81 21.38
Total for Check Number 7653:				198.04
7654	UB*02945	James H and Janet L Bisset Refund Check Refund Check Refund Check Refund Check	05/17/2018	28.87 18.47 8.84 6.35
Total for Check Number 7654:				62.53
7655	UB*02954	Orion Bondar Refund Check Refund Check Refund Check Refund Check	05/17/2018	76.24 1,829.06 30.49 21.88
Total for Check Number 7655:				1,957.67
7656	UB*02943	Shanna Bottoni-Olive Refund Check Refund Check Refund Check Refund Check	05/17/2018	23.40 35.31 16.91 12.14
Total for Check Number 7656:				87.76
7657	UB*02958	CT & T Refund Check Refund Check Refund Check Refund Check	05/17/2018	81.63 1,769.92 32.66 23.42
Total for Check Number 7657:				1,907.63
7658	UB*02955	Kathryn DeLong Refund Check Refund Check Refund Check Refund Check	05/17/2018	15.05 22.21 10.64 7.63
Total for Check Number 7658:				55.53
7659	UB*02939	Monica Enriquez Refund Check	05/17/2018	37.00
Total for Check Number 7659:				37.00
7660	UB*02942	Fandango Solar Protection LLC Refund Check	05/17/2018	45.03
Total for Check Number 7660:				45.03

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
7661	UB*02953	Cynthia Fernandez	05/17/2018	
		Refund Check		62.75
		Refund Check		79.32
		Refund Check		38.00
		Refund Check		27.27
Total for Check Number 7661:				207.34
7662	UB*02947	Gerardo Guerrero	05/17/2018	
		Refund Check		73.37
		Refund Check		27.27
		Refund Check		13.07
		Refund Check		9.38
Total for Check Number 7662:				123.09
7663	UB*02956	Paige Hoffman	05/17/2018	
		Refund Check		72.49
		Refund Check		59.30
		Refund Check		28.41
		Refund Check		20.38
Total for Check Number 7663:				180.58
7664	UB*02944	K Hovnanian Homes	05/17/2018	
		Refund Check		1,764.44
		Refund Check		184.17
Total for Check Number 7664:				1,948.61
7665	UB*02950	Kasey Kaiser	05/17/2018	
		Refund Check		32.58
		Refund Check		65.51
		Refund Check		31.38
		Refund Check		22.52
Total for Check Number 7665:				151.99
7666	UB*02957	KAR Construction Inc	05/17/2018	
		Refund Check		814.62
		Refund Check		839.79
		Refund Check		325.85
		Refund Check		233.76
Total for Check Number 7666:				2,214.02
7667	UB*02940	Athalia Marquez	05/17/2018	
		Refund Check		55.00
Total for Check Number 7667:				55.00
7668	UB*02951	Matich Corporation	05/17/2018	
		Refund Check		1,957.67
Total for Check Number 7668:				1,957.67

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
7669	UB*02938	Jonathan McCormick	05/17/2018	
		Refund Check		20.60
		Refund Check		30.03
		Refund Check		14.39
		Refund Check		10.32
Total for Check Number 7669:				75.34
7670	UB*02941	Dennis Miller	05/17/2018	
		Refund Check		12.61
		Refund Check		27.84
		Refund Check		13.34
		Refund Check		9.57
Total for Check Number 7670:				63.36
7671	UB*02949	William Moseley	05/17/2018	
		Refund Check		317.60
Total for Check Number 7671:				317.60
7672	UB*02946	O. Fay Swan	05/17/2018	
		Refund Check		105.39
Total for Check Number 7672:				105.39
7673	UB*02937	Aaron Thibodeau	05/17/2018	
		Refund Check		0.39
		Refund Check		0.58
		Refund Check		0.28
		Refund Check		0.20
Total for Check Number 7673:				1.45
7674	10001	Action True Value Hardware	05/17/2018	
	46379	(4) Exhaust Bolts - Unit 5		5.13
	46379	Chicken Wire - NCR I		15.07
	46379	Water Supply Line for Lube Line - Well 4A		7.86
	46379	(1) Chicken Wire/Wire Pack - NCR I		20.98
	46379	Water Supply Line for Lube Line (Spare) - Well 4A		13.35
	46379	(2) Pins/Clips - Dump Truck 12		4.66
	46379	Clamps/Adapters/Valves/Bolts - Boat Maintenance		30.54
	46379	Gallon GoJo - Unit 13		18.31
	46428	(3) Edger Filter/Heads - Maintenance		107.58
	46428	Edger Spool Trimmer - Maintenance		60.32
	46428	Spray Paint - Paint Tools - Unit 18		4.52
	46428	(8) Chains - For Service Request		21.46
	46428	Simple Green - Unit 4		5.38
	46428	Plastic Sheeting/Tape - Well 3		47.37
	46428	(2) Car Keys - Unit 13		6.45
	46428	(5) 90lb Concrete - 8th St		29.57
	46428	Rubber Boots - Unit 5		23.70
	46428	(2) Slide Locks - Compressor		9.24
	46428	(2) Self Tapper Screws - Unit 5		10.11
Total for Check Number 7674:				441.60

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
7675	10272	Babcock Laboratories Inc	05/17/2018	
	BD80302	(5) DBP Trihalomethanes B1 H1 I3 M2 N4		547.50
	BD80302	(6) DBP Haloacetic Acids B1 H1 I3 M2 N4		547.50
	BD80520	(12) Coliforms B7-B12 H1 H2 H1 H3 M3 N4		480.00
	BD80555	(13) Samples - State Required Trichloropropane MCL		1,300.00
	BD80569	(3) Nitrate-Nitrogen - Well 16 Well 21 Well 23		45.00
	BD80570	(2) Nitrate-Nitrogen - Cherry & Vineland Reservoirs		30.00
	BD80928	(15) Lead Samples - District Wide School Sites		225.00
	BD81020	(12) Coliforms - B1-B6 B10 H1 I1 I2 M1 N1		480.00
	BD81858	(12) Coliforms - B7-B12 H2 I1 I3 M2 M3 N2		480.00
	BD81867	(5) Coliforms - Wells 5 6 13 21 23		200.00
	BD82477	(9) Coliforms - B1 B2 B4-B6 H1 M1 N3		360.00
	BD82480	(6) Coliforms - Wells 4A 6 13 22 24 29		240.00
	BE80070	(3) Coliforms - B3 I1 I2		120.00
Total for Check Number 7675:				5,055.00
7676	10271	Beaumont Ace Home Center	05/17/2018	
	Apr-18	(15) 90lb Cement - 8th St Job		64.49
	Apr-18	Epoxy/Putty Knife - Line Locator		16.02
	Apr-18	(3) Pop Up Heads - 12th/Palm Stock		17.75
	Apr-18	(2) Premium Pumps - Well 25/Spare		59.24
	Apr-18	Map Pro Fuel for Water Samples		32.29
	Apr-18	(2) 2Pk Gal Liquid Chlorine - Well 20		16.57
	Apr-18	Clamps/Adapters for CL2 Line - Well 22		8.35
	Apr-18	(1) Braid Tube - Stock for Chlorinators		118.51
	Apr-18	Utility Pump - Unit 12		38.78
	Apr-18	Valve/Elbow/Tee/Adapter for CL2 Line - Well 12 & 13		62.70
	Apr-18	Wheelbarrow - Replacement		86.19
	Apr-18	Twin Pk Roll Rags - Unit 16		7.32
	Apr-18	Duct Tape - Unit 16		8.93
	Apr-18	(2) 4" Fluor Tube - Main Office		67.86
	Apr-18	Insulation/Coupling/Adapter/Union for CL2 Line - Wells 12 & 13		57.28
	Apr-18	10 Gal Mixing Tub for Storing Oil - Well 13		8.07
	Apr-18	Cement Edger/Cement Tools - Field Tools		18.08
	Apr-18	2Pk Respirators (dust mask) Field Safety - Unit 17		5.38
	Apr-18	Knee Pads - Unit 17		26.93
	Apr-18	6 & 8 Duplex Nails - Unit 17		10.75
	Apr-18	(4) Couplings- Well 16 Chlorinator		13.96
	Apr-18	PVC Cement / Primer- Well 16 Chlorinator		10.33
	Apr-18	12" Pliers - Unit 10		21.00
	Apr-18	12oz Penetrant - Unit 32		7.32
	Apr-18	(4) 1" Pillow Block - Well 29 Swamp Cooler		30.99
	Apr-18	14 x 1 Blower Pulley / 2oz Lithium Grease - Well 23 Swamp Cooler		34.03
	Apr-18	Coil/Sleeve/Pump - Well 21 Swamp Cooler		86.95
	Apr-18	(3) 10W 3Pk Bulbs/20W 3pk Flood - Main Office		51.14
	Apr-18	Household Oil/Penetrant - Unit 33		13.23
	Apr-18	(2) 1/2" Ball Valve - Well 25		13.55
	Apr-18	New Chlorine Line - Well 3		44.86
	Apr-18	(15) 90lb Cement - 8th St Job		64.49

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	Apr-18	6 Outlet Surge Strip - Production Office		9.69
	Apr-18	(4) Gallon Muriatic Acid - Stock		25.82
	Apr-18	New Sprayer Copper Sulfate - NCR Boat		37.83
	Apr-18	Electrical Ballast - Main Office		107.71
	Apr-18	(2) 1 x 200' Flagging Tape/300' Blue Tape - Noble Reservoir		12.46
	Apr-18	(2) 50lb Marking Lime/5qt Paint Pail - Noble Reservoir		23.88
	Apr-18	Putty & Scraper Knives - 12th & Palm		5.46
	Apr-18	100' Red Chalk /Reel Set - Unit 32		8.93
	Apr-18	Trash Bags/Rags/Towels/Utility Pumps - Stock		168.97
	Apr-18	Bolts/Nuts/Washers - Mower Handle		4.44
	Apr-18	Box of Rags - Unit 5		18.31
	Apr-18	Shovels/Rags/Scraper/Tinning Brush/Probe Set - Unit 5		82.48
	Apr-18	FIP Gate Valve - 1" Meter Install		13.46
	Apr-18	Drill Screw/Washer/Screws/Hole Strap - Unit 4 Repairs		31.97
	Apr-18	(12) 90lb Cement - 8th St Job		51.59
	Apr-18	(12) 90lb Cement - 8th St Job		17.20
Total for Check Number 7676:				1,743.54
7677	10557	Beaumont Copy & Graphics	05/17/2018	
	8248	(250) Business Cards - S Delgadillo		41.97
	8248	(250) Business Cards - M Swanson		41.97
	8248	(250) Business Cards - Y Rodriguez		41.97
Total for Check Number 7677:				125.91
7678	10016	City of Beaumont	05/17/2018	
	261701 Mar-Apr	Monthly Sewer Charges 03/01-05/01/2018		74.96
Total for Check Number 7678:				74.96
7679	10600	Gaucha Gophers & Landscape Management	05/17/2018	
	050918	NCR I Rodent Control Apr 2018		1,000.00
Total for Check Number 7679:				1,000.00
7680	10398	Infosend, Inc	05/17/2018	
	135962	Apr 2018 Postage Charges for Utility Billing		4,062.61
	135962	Apr 2018 Billing Charges for Utility Billing		857.42
	135962	Apr 2018 Supply Charges for Utility Billing		727.91
Total for Check Number 7680:				5,647.94
7681	10273	Inland Water Works Supply Co.	05/17/2018	
	S1010564.003	(3) Full Circle Clamps 297 x 325 7.5 - Inventory		177.40
	S1010942.001	(1) 4" Meter - 3rd Street Repair		323.12
	S1011594.001	(3) 1" Gate Valves - Inventory		186.90
	S1011594.001	(20) 3/4" Gate Valves - Inventory		992.60
	S1011658.001	(150) 1" x 2 5/8" Meter Couplings - Inventory		2,304.61
	S1011658.001	(150) 1" x 6" Brass Nipples - Inventory		1,940.31
	S1011658.001	(100) 1" Brass Couplings - Inventory		1,161.54
	S1011658.001	(50) 1" x 5" U-Branch - Inventory		3,273.45
	S1011658.001	(200) 1" x Close Brass Nipples - Inventory		844.76
	S1011658.001	(50) 1" Curb Lock-Offs - Inventory		4,540.59
	S1011658.001	(50) 1" Curb Lock-Ons - Inventory		5,015.76
	S1011663.001	(100) 1" Brass Check Valves - Inventory		8,447.60
	S1011663.001	(100) 1" Ball Valves - Inventory		3,484.64
Total for Check Number 7681:				32,693.28

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
7682	10408 0528307-IN	Kenny Strickland Inc (25) 5 Gallon Drums Oil for Well Maint	05/17/2018	1,375.09
Total for Check Number 7682:				1,375.09
7683	10026 510358RI 510358RI	McCrometer Inc (1) Repair to Fire Hydrant Meter/End Cap Replacement (1) Service Repair to Fire Hydrant Meter	05/17/2018	1,058.14 586.16
Total for Check Number 7683:				1,644.30
7684	10674 1013599 1013599 1013599	Michael Baker International Altejo - Miravilla to End - Pipeline Replacement Appletree - B Line to Oak Glen - Pipeline Replacement Egan - California Alley 5th to 7th - Pipeline Replacement	05/17/2018	671.67 671.67 671.66
Total for Check Number 7684:				2,015.00
7685	10634 050718 051518	Robert Mitchell (14) Truck Washes May 2018 (13) Truck Washes May 2018	05/17/2018	250.00 230.00
Total for Check Number 7685:				480.00
7686	10223 216560 216561	Richards, Watson & Gershon Legal Services Board Approval 05/09/2018 Legal Services Board Approval 05/09/2018	05/17/2018	1,690.08 116.80
Total for Check Number 7686:				1,806.88
7687	10171 18-108011	Riverside Assessor - County Recorder Apr 2018 Lien Fees	05/17/2018	157.00
Total for Check Number 7687:				157.00
7688	10491 57699	Rogers, Anderson, Malody & Scott, LLP 2017 Auditing Services Apr 2018	05/17/2018	8,000.00
Total for Check Number 7688:				8,000.00
7689	10431 21795	Southern California West Coast Electric 1462 6th St - Street Light Repairs	05/17/2018	3,995.00
Total for Check Number 7689:				3,995.00
7690	10668 No 2 No 2 No 4 No 4 No 4 No 4	Thomas Harder & Co Well Siting/Survey Services - Well 30 Well Siting/Survey Services - Well 31 Well Siting/Survey Services - Well 1A Well Siting/Survey Services - Well 2A Environmental Compliance - Well 2A Environmental Compliance - Well 1A	05/17/2018	9,258.08 9,258.07 8,924.60 8,924.60 265.00 265.00
Total for Check Number 7690:				36,895.35
7691	10116 9806226080 9806226080	Verizon Wireless Services LLC Cell Phone Charges for Apr 2018 iPad Charges for Apr 2018	05/17/2018	83.15 120.03
Total for Check Number 7691:				203.18

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
7692	10421 71816053 71816053	Vulcan Materials Company (12.5) Tons Temp Concrete for Pipelines and Hydrants (12.5) Tons Temp Concrete for Meter Maintenance	05/17/2018	1,262.88 1,262.88
Total for Check Number 7692:				2,525.76
7693	10385 5411317	Waterline Technologies, Inc. - PSOC Chlorine - Well 25	05/17/2018	1,089.00
Total for Check Number 7693:				1,089.00
7694	10651 7291	Weldors Supply and Steel (1) Oxygen Tank/Acetylene Supplies for Unit 5	05/17/2018	91.61
Total for Check Number 7694:				91.61
Total for 5/17/2018:				166,608.32
7695	10614 22296	Cherry Valley Automotive Labor - Service Drivers Seatbelt OD 62,523 - Unit 8	05/24/2018	50.00
Total for Check Number 7695:				50.00
7696	10465 AR755507 AR755507	Image Source Xerox 3610 Contract Charges 05/01-05/31/2018 Xerox 3610 Usage Charges 04/01-04/30/2018	05/24/2018	59.26 461.06
Total for Check Number 7696:				520.32
7697	10429 54775 54775 54775 54775 54775	Legend Pump & Well Service Inc Labor - Disconnect Motor/Well Pump - Emergency Repairs Well 29 Labor - Deliver motor to Brithinee - Emergency Repairs Well 29 Labor - Video Log Well 1st Run - Emergency Repairs Well 29 Labor - Wire Brush Fabrication - Emergency Repairs Well 29 Labor - Wire Brush/Bail Well 16Hrs - Emergency Repairs Well 29	05/24/2018	15,950.00 150.00 1,000.00 650.00 6,560.00
Total for Check Number 7697:				24,310.00
7698	10026 510875RI 510919RI	McCrometer Inc Well # 29 Meter Repair - Emergency Repairs Well # 3 Meter Repair - Emergency Repairs	05/24/2018	1,442.03 760.16
Total for Check Number 7698:				2,202.19
7699	10055 6875	Nino's Auto/Diesel Fuel - 12/2017-05/2018	05/24/2018	1,471.41
Total for Check Number 7699:				1,471.41
7700	10095 201804000339 201804000339	Riverside County Dept of Waste Resources Weeds/Trash Removal NCR I Apr 2018 Demolition Waste for Well 3 Roof Apr 2018	05/24/2018	133.75 45.15
Total for Check Number 7700:				178.90
7701	10385 5412424	Waterline Technologies, Inc. - PSOC (1) Back-Up Chlorinator	05/24/2018	1,226.03
Total for Check Number 7701:				1,226.03
Total for 5/24/2018:				29,958.85
Report Total (132 checks):				897,071.79



**Beaumont-Cherry Valley Water District  
Finance and Audit Committee Meeting  
June 7, 2018**

**Item 4e**

**STAFF REPORT**

**TO:** Finance and Audit Committee  
**FROM:** Finance and Administrative Services  
**SUBJECT:** Approval of Pending Invoices

W.C.

---

**Staff Recommendation**

Approve the pending invoices totaling \$1,633.58.

**Background**

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

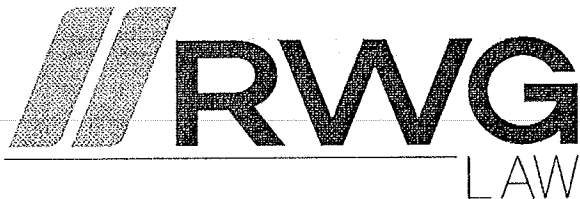
**Fiscal Impact**

There is a \$1,633.58 impact to the District which will be paid from the 2018 budget.

**Attachment(s)**

- Richards Watson Gershon Invoice # 216908
- Richards Watson Gershon Invoice # 216909





T 213.626.8484  
F 213.626.0078  
Fed. I.D. No. 95-3292015

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

**CONFIDENTIAL**

This material is subject to the attorney-client privilege and/or attorney work product protection, or otherwise is privileged or confidential. Do not disclose the contents hereof. Do not file with publicly-accessible records.

DAN JAGGERS, GENERAL MANAGER  
Beaumont- Cherry Valley Water District  
560 Magnolia Avenue  
Beaumont, Ca 92223-2258

May 15, 2018  
Invoice # 216908

Re: [REDACTED] GENERAL COUNSEL SERVICES

*For professional services rendered through April 30, 2018:*

---

Current Legal Fees .....	\$1,485.00
Current Client Costs Advanced .....	<u>\$67.58</u>
<b>TOTAL CURRENT FEES AND COSTS .....</b>	<b><u>\$1,552.58</u></b>
Balance Due From Previous Statement.....	\$1,690.08
<b>TOTAL BALANCE DUE FOR THIS MATTER .....</b>	<b><u>\$3,242.66</u></b>

TERMS: PAYMENT DUE UPON RECEIPT

PLEASE RETURN THIS PAGE WITH YOUR REMITTANCE TO

RICHARDS, WATSON & GERSHON  
355 South Grand Avenue, 40th Floor  
Los Angeles, CA 90071-3101

RICHARDS, WATSON & GERSHON



T 213.626.8484  
F 213.626.0078  
Fed. I.D. No. 95-3292015

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DAN JAGGERS, GENERAL MANAGER  
Beaumont- Cherry Valley Water District  
560 Magnolia Avenue  
Beaumont, Ca 92223-2258

May 15, 2018  
Invoice # 216909

Re: [REDACTED] ADV. PETERS

*For professional services rendered through April 30, 2018:*

---

Current Legal Fees .....	\$62.00
Current Client Costs Advanced .....	<u>\$19.00</u>
<b>TOTAL CURRENT FEES AND COSTS .....</b>	<b><u>\$81.00</u></b>
Balance Due From Previous Statement .....	\$116.80
<b>TOTAL BALANCE DUE FOR THIS MATTER .....</b>	<b><u>\$197.80</u></b>

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

**RICHARDS WATSON GERSHON**



**Beaumont-Cherry Valley Water District**  
**Comprehensive Annual Financial Report**

**Fiscal Year Ended December 31, 2017**



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# Draft - subject to change



## Comprehensive Annual Financial Report For the Year Ended December 31, 2017

### Beaumont-Cherry Valley Water District Beaumont, California

#### Board of Directors

John Covington, President  
Andy Ramirez, Vice-President  
Claudeen Diaz, Secretary  
David Hoffman, Treasurer  
Daniel Slawson, Director

Daniel K. Jaggers, P.E., General Manager

#### Prepared by:

Beaumont-Cherry Valley Water District  
Finance and Administrative Services Department

*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.*

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# Draft - subject to change

## Beaumont-Cherry Valley Water District

### Comprehensive Annual Financial Report

For the Year Ended December 31, 2017

## Table of Contents

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# Introductory



June XX, 2018

Honorable Board of Directors  
Beaumont-Cherry Valley Water District

It is our pleasure to submit the Comprehensive Annual Financial Report (CAFR) for the Beaumont-Cherry Valley Water District (District) for the year ended December 31, 2017, following guidelines set forth by the Government Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP).

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. Internal controls are an important part of any financial reporting framework, and management of the District has established a comprehensive framework of internal controls to provide a reasonable basis for asserting that the financial statements are fairly presented. Because the cost of an internal control should not exceed the benefits to be derived, the objective is to provide reasonable, rather than absolute assurance, that the financial statements are free of any material misstatements.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). The 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 auditors.

The District's financial statements have been audited by Rogers, Anderson, Malody & Scott, 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, 2017, 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 (clean) opinion that the District's financial statements for the year ended December 31, 2017, are fairly presented, in all material respects, in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

## Profile of the District

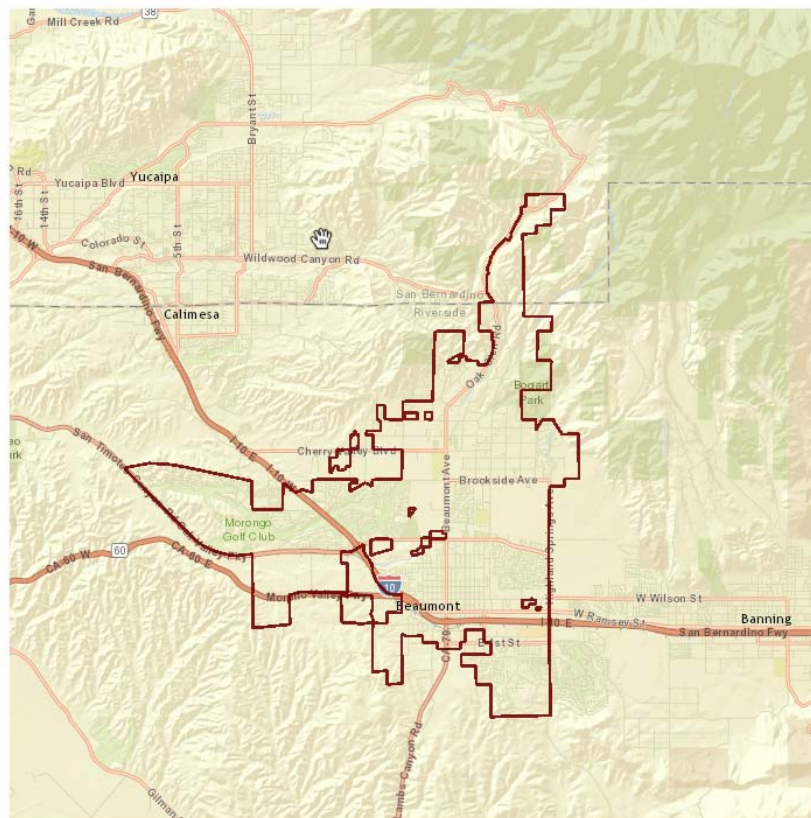
The goal of the District is to provide for a healthy, safe and enriched quality of life throughout the District boundaries through watershed stewardship and thorough management of water resources in a practical, cost-effective, and environmentally sensitive manner for current and future generations.

### History

The origin of the 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. The area started to develop in the late 1880s and in 1912 the community of Beaumont incorporated. The District was formed in 1919 as the Beaumont Irrigation District under California Irrigation District law, Water Code Section #20500 et seq. The name was changed to the Beaumont-Cherry Valley Water District in 1973. The District owns 575 acres of watershed land in Edgar Canyon in San Bernardino County and 949 acres of watershed in Riverside County. Edgar Canyon is named after Dr. William F. Edgar, a military doctor who was in charge of a number of hospitals during the Civil War. Dr. Edgar appreciated the beauty of the land and purchased it in 1859. He planted fruits and vineyards and later established the first winery.

### Service Area

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.



## Water Services

The District has both a potable and non-potable water distribution system. At the end of 2017, the District had a total of 17,997 connections, an increase of 625 connections over 2016, 93.17 percent of which are for single family residences. 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 15 reservoirs ranging in size from 0.5 million gallons (MG) to 5 MG. Total storage is approximately 23 MG.

Today, the 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 Board authorized the purchase of 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, which are naturally treated as they seep into the ground to become groundwater.

## Governance

The District's Board of Directors is comprised of five members elected by the citizens within their geographical area. Each Director serves a four year staggered term and must be a resident of the division they represent. The District operates under a Board-Manager form of government. The General Manager is appointed by the Board, and administers the daily affairs of the District and carries out policies of the Board of Directors. The District employs a staff of 35 under the direction of the General Manager.

## Local Economy

Beaumont and Cherry Valley remained relatively small until the mid-1980s. The populations of Beaumont and Cherry Valley in 1980 were 6,818 and 5,012 respectively. The boom of the early 2000s saw Beaumont's population skyrocket to 46,179 by 2017; Cherry Valley showed only limited growth to 6,279 during that same time period. Current population served by the District is approximately 53,603. Although population growth has stabilized to approximately 3.5 percent per year, meeting the water supply demands for this continued growth in Beaumont continues to be challenging. The City of Beaumont remains one of the fastest-growing cities in the State of California.

According to projections by the Southern California Association of Governments, the population served by the District is expected to reach approximately 97,000 by 2030. The City of Beaumont's General Plan, adopted in 2007, had a projected build-out population of 87,200. The build-out population within the District's Sphere of Influence (SOI) is estimated to be about 112,300 based on the District's estimates of land use.

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

City of Beaumont	1990	2000	2010	2017
Population	9,685	11,407	37,278	46,179
Households	3,718	3,887	11,801	13,856
People/Household	2.60	2.93	3.16	3.33

# Draft - subject to change

In 2017, 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 13,355 housing units of which approximately 10,659 of these planned housing units are approved.

The District staff anticipates that in 2018 the growth within the District's service area related to residential, commercial and industrial development will again increase incrementally.

## **Financial Management**

The keys to the District's successful financial management are the District's Capital Improvement Plan, annual budget process, and financial policies.

### **Capital Improvement Plan**

The Capital Improvement Plan (CIP) is a ten-year fiscal planning tool used to identify the future capital needs of the District, as well as identify the timing and method of financing those capital needs. The District's Ten Year Capital Improvement Plan is planned to be updated annually for consideration and approval by the District's Board of Directors.

### **Annual Budget Process**

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. The General Manager is responsible for keeping the expenses within budget allocations and may adopt budget policies necessary to carry out that responsibility. No expenditure of funds shall be authorized unless sufficient funds have been appropriated by the Board or reallocated by the General Manager. The General Manager may exercise discretion in the administration of the Budget to respond to changed circumstances, provided that any single modification in excess of \$50,000 shall require approval by the Board.

### **Financial Policies**

The District's financial policies include financial management practices that are used for operational and strategic decision making and allow the Board of Directors and stakeholders to monitor how the District is managing its financial responsibilities.

*Investment Policy* - This policy is intended to provide a guideline for the prudent investment of surplus cash, reserves, trust funds, and restricted monies and to outline a policy for maximizing the efficiency of the District's cash management system in compliance with Section 53646 of the Government Code of California. The policy applies to all financial assets of the District as accounted for in the audited financial statements. The primary objectives of the District's investment activities, in order of priority, are safety of principal through the mitigation of both credit and market risk, maintenance of the liquidity necessary to meet cash flow needs and, lastly, return on investment.

*Reserve Policy* - This policy incorporates and identifies restricted reserves as Future Capital Commitments, Funds Held for Others, and Debt Service. Board designated unrestricted reserves are identified in the policy as Emergency, Capital Replacement, and Operations.

The purpose of the Emergency Reserve is to ensure continued service to the District's customers and service areas for events which are impossible to anticipate and budget for. The Emergency Reserve is adjusted annually to a minimum of 15 percent of the annual operating budget.

# Draft - subject to change

The Capital Replacement Reserve is earmarked for the purchase of operating equipment, physical plant, infrastructure, water conservation projects and other capital items. They are designed to stabilize funding for capital by accumulating “pay as you go” reserves available for necessary capital purchases. The Capital Replacement Reserve is funded through any sources available for capital improvements, including operating revenues.

The Reserve for Operations is to be used for working capital purposes and to ensure continuity of customer services regardless of cash flow. This Reserve is adjusted annually to a minimum amount sufficient to pay for three months of budgeted operating expenses, not exceeding a maximum of six months of budgeted operating expenses. Adequate reserves, along with sound financial policies, provide financial flexibility in the event of unanticipated expenses or revenue fluctuations.

*Purchasing Policy* - This policy is designed to establish policies and procedures that provide for:

- competitive bidding in the open market
- a cost effective purchasing process that incorporates high ethical standards
- obtaining quality materials, supplies, equipment, and non-professional services at the lowest ultimate cost and in a timely manner
- a process to purchase, using effective fiscal controls that assure adherence to budgeted expenses and for obtaining appropriate levels of approval as established therein

## **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. Planning for and developing facilities to provide water for future growth continues to be a District priority.

Following are highlights of the District's completed and on-going initiatives identified in the 2016 Annual Financial Report as well as highlights of major projects to be initiated in 2018 to meet the District's goals.

### **Completed**

- Urban Water Management Plan (UWMP) Update – The UWMP, completed in house solely by District staff, is a long-term planning document that is used by the District and the District's wholesale water provider, the San Geronio Pass Water Agency (SGPWA) to ensure adequate future water supplies. The UWMP Update is also used by the Department of Water Resources (DWR) to update the Comprehensive California Water Plan.
- Supervisory Control and Data Acquisition (SCADA) Phase I – All hardware was replaced, operating systems were upgraded and new communication protocols were implemented. The purpose of the project was to replace an outdated SCADA system.
- District Website Deployment – The purpose of the Website Deployment project was to rewrite all code and redesign the outdated online presence. Several new features were added on the website that help automate communications with the public, provide better transparency, and ensure full mobile accessibility.



# Draft - subject to change

- IPAD Project - The purpose of the IPAD project was to provide field staff with a simple and convenient way to complete daily site rounds, reporting, incident reports, and maintenance of facilities from a mobile device.
- The District completed a number of IT security related projects.

## **To Be Initiated:**

- Moving forward, the District intends to initiate the planning and construction on a number of potable water system infrastructure projects including the Noble Tank No. 2 and related pipeline, re-drilling of Wells 1 and 2, and the drilling of Noble Creek Park and Sundance North wells.
- Regional Water Supply Outlook - The District plans to conduct long-term forecasting and planning for water supply, working with all stakeholders to formulate a plan.
- Conservation Program and a Community Outreach Program - The District's intent is to work with surrounding agencies and develop a joint program.
- Water Rates and Fees Update - The last water rate study was conducted in 2010.

## **Ongoing:**

- The District will continue with the development of the non-potable water system by constructing additional facilities necessary to complete the conversion of the remaining 10% of landscape irrigation users as well as satisfy additional demand. The District's focus in 2018 will be on pressure regulator projects, 2520 PZ to 2370 PZ and 2600 PZ to 2520 PZ, as well as the Raw Water Filter System Project at the 2800 PZ Tank.
- The District's main accounting system, Springbrook (Accela), implemented in 2013, has allowed District staff to enhance reporting and internal controls. The District continued to direct its efforts in 2017 towards enhanced system reporting capabilities as well as focusing on the design and implementation of the remaining system modules for Project Costing & Tracking and Remote Time Entry.
- The Grand Avenue Storm Drain Project, which is being developed in conjunction with Riverside County Flood Control and Water Conservation District and partially funded utilizing grant funding from Proposition 84, will capture and recharge storm water at NCRF Phase II. The Project continued in 2017 and likely will be on-going through 2021.
- The GIS System Mapping Project is on-going with the majority of the system completely mapped and accessible to District personnel.
- With the completion of the Potable Water System Master Plan in 2016, the District directed its planning focus to the Recycled Water Master Plan Update which is expected to be completed in 2018.
- The revised Capacity Fee (Facility Fee) Study was initiated in 2016 and is expected to be completed by the end of 2018.

# Draft - subject to change

- The Automated Meter Reading (AMR) Deployment project was designed to provide a streamlined and efficient way for staff to read water meters electronically. The initial phase of the AMR Deployment project was completed in 2016, however the District has continued to deploy radios on all new constructions and rehabs. Staff plans to deploy several hundred radios over the next few years.
- In 2017 the District initiated the IT workstation upgrade program that is based on a rotating three-year replacement plan.

## **Acknowledgements**

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

---

**Daniel Jaggars**  
**General Manager**

---

**Yolanda Rodriguez**  
**Director of Finance and**  
**Administrative Services**

## Beaumont-Cherry Valley Water District

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



### Board of Directors as of December 31, 2017

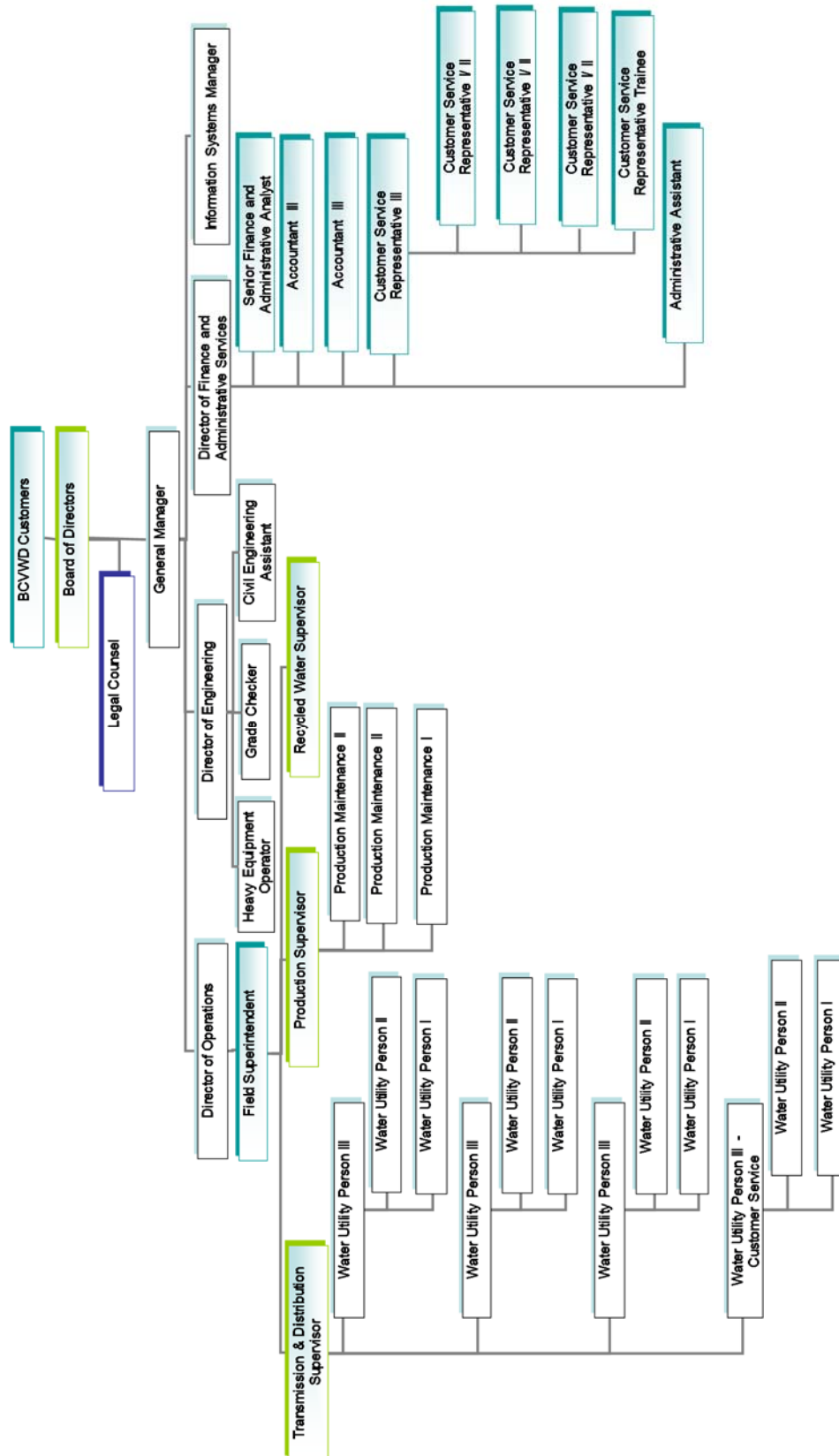
Director	Title	Division	Current Term
John Covington	President	4	12/2014 – 12/2018
Andy Ramirez	Vice-President	1	12/2016 – 12/2020
Claudeen Diaz	Secretary	2	04/2017 – 12/2018
David Hoffman	Treasurer	5	12/2014 – 12/2018
Daniel Slawson	Director	3	12/2014 – 12/2018

Daniel K. Jagers, P.E.  
General Manager



# Draft - subject to change

## Beaumont-Cherry Valley Water District Organizational Chart





## Financial

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# Independent Auditor's Report

## Independent Auditor's 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, 2017, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

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

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

### *Auditor's Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the State Controller's *Minimum Audit Requirements for California Special Districts*. 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 District'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 District'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, 2017, and the changes in financial position and, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America, as well as the accounting systems prescribed by the State Controller's Office and State Regulations governing Special Districts.

## ***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 13 through 21, the Schedule of Proportionate Share of the Net Pension Liability and Related Ratios as of the Measurement Date on page 52, the Schedule of Plan Contributions on page 53 and the Other Post-Employment Benefits Schedule of Funding Progress on page 54 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 collectively comprise the District's basic financial statements. The introductory section and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The introductory section and statistical section 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.

## *Prior Year Comparative Information*

The financial statements include partial prior-year comparative financial information for the year ended December 31, 2016, which was audited by another auditor whose report dated August 9, 2017, expressed an unmodified opinion on those statements. Such information does not include all of the information required to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended December 31, 2016, from which such partial information was derived.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June xx, 2018 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.

San Bernardino California

June xx, 2018



# Management's Discussion and Analysis



## Beaumont-Cherry Valley Water District

### Management's Discussion and Analysis For the Years Ended December 31, 2017 and 2016

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As management of the Beaumont-Cherry Valley Water District (the "District" or "BCVWD"), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal years ended December 31, 2017 and 2016. 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 1-7.

#### FINANCIAL HIGHLIGHTS

Based on the financial information for the year ended December 31, 2017, the following financial highlights are noted for the District:

- The assets and deferred outflows of resources of the District exceeded its liabilities and deferred inflows of resources at year end by \$161,399,305 (net position). Of this amount, \$27,261,540 represents unrestricted net position, which may be used to meet the District's ongoing obligations to customers and creditors and maintain designated reserves approved by the District's Board of Directors.
- The District's total net position increased \$11,637,488 from the prior fiscal year. The increase is mainly a result of capital contributions from developer activities of \$11,270,398, which are capacity charges to developers to ensure that funds are set aside to provide for the expansion of the domestic and non-potable water system.

Based on the financial information for the year ended December 31, 2016, the following financial highlights are noted for the District:

- The assets and deferred outflows of resources of the District exceeded its liabilities and deferred inflows of resources at year end by \$149,761,817 (net position). Of this amount, \$25,294,018 represents unrestricted net position, which may be used to meet the District's ongoing obligations to customers and creditors and maintain designated reserves approved by the District's Board of Directors.
- The District's total net position increased \$10,951,220 from the prior fiscal year. The increase is mainly a result of capital contributions from developer activities of \$9,541,491, which is comprised of \$1,004,624 in donated capital assets and \$8,536,867 in capacity charges.

#### OVERVIEW OF THE BASIC FINANCIAL STATEMENTS

Beaumont-Cherry Valley Water District is a special-purpose government engaged in activities that are supported exclusively by user charges. As such, the District's financial statements are presented in the format prescribed for proprietary funds by the Governmental Accounting Standards Board.

The following financial statements for the year ended December 31, 2017 (2016 for comparative purposes only) consist of a series of interrelated statements designed to provide the reader with relevant, understandable data about the District's financial condition and operating results. They are the Statement of Net Position, the Statement of Revenues, Expenses, and Changes in Net Position, and the Statement of Cash Flows.

The *Statement of Net Position* presents financial information on all of the District's assets and deferred outflows of resources, and liabilities and deferred inflows of resources, 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.

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 periods 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 two years. It can also be used as a basis for determining credit worthiness.

The *Statement of Cash Flows* presents information relating to the District's cash receipts and cash disbursements during 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 years. This *Statement* answers questions such as sources of cash, uses of cash, and the change in the cash balance during the reporting periods.

*Notes to the Basic 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 26-51 of this report.

In addition to the *Basic Financial Statements* and accompanying notes, this report also presents *Required Supplementary Information*, which includes the schedule of the District's proportionate share of the net pension liability, schedule of pension contributions, and the schedule of funding progress on the other post-employment benefit (OPEB) plan. *Required Supplementary Information* can be found on pages 52-54 of this report.

# Draft - subject to change

## Beaumont-Cherry Valley Water District

### Management's Discussion and Analysis For the Years Ended December 31, 2017 and 2016

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#### FINANCIAL ANALYSIS OF THE DISTRICT

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.

#### Condensed Statements of Net Position

	2017	2016	2015
Assets			
Current assets	\$ 54,612,083	\$ 41,545,467	\$ 29,151,714
Non-current assets	659,696	99,265	120,516
Capital assets	112,850,063	114,241,568	115,246,313
Total assets	168,121,842	155,886,300	144,518,543
Deferred outflows of resources	838,114	631,124	824,839
Liabilities			
Current liabilities	4,379,864	3,796,063	3,088,212
Non-current liabilities	2,988,345	2,538,800	2,126,138
Total liabilities	7,368,209	6,334,863	5,214,350
Deferred inflows of resources	192,442	420,744	1,318,435
Net position			
Net investment in capital assets	112,850,063	114,241,568	115,246,313
Restricted	21,287,702	10,226,231	9,225,608
Unrestricted	27,261,540	25,294,018	14,338,676
Total net position	\$ 161,399,305	\$ 149,761,817	\$ 138,810,597

Management's Discussion and Analysis  
For the Years Ended December 31, 2017 and 2016

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## FINANCIAL ANALYSIS OF THE DISTRICT (CONTINUED)

### *Assets*

**2017 compared to 2016** Total assets were \$168,121,842, reflecting an increase of \$12,235,542 primarily due to the following:

- Current assets, comprised of restricted and unrestricted assets, increased by \$13,066,616. This change is primarily reflective of net cash from operations of \$2,664,155, and capital contributions of \$11,270,398 less \$1,251,166 for acquisition and construction of capital assets.

**2016 compared to 2015** Total assets were \$155,886,300, reflecting an increase of \$11,367,757. Current assets, comprised of restricted and unrestricted assets, increased by \$12,393,753. This change is primarily reflective of net cash from operations of \$4,219,758, and capital contributions of \$8,536,867 less \$527,172 for construction of capital assets.

### *Liabilities*

**2017 compared to 2016** Total liabilities were \$7,368,209, reflecting an increase of \$1,033,346 primarily due to the following:

- Unearned revenues, which are generally payments made in advance of the District providing services such as meter installations, plan checks, and inspections, increased by \$596,171.
- The District's net pension liability increased by \$347,778, a year-end calculation made in accordance with Governmental Accounting Standards Board (GASB) statement number 68 Accounting and Financial Reporting for Pensions.

**2016 compared to 2015** Total liabilities were \$6,334,863, reflecting an increase of \$1,120,513. This change is primarily comprised of increases of \$435,971 in unearned revenues and \$356,717 in the District's net pension liability.

## Beaumont-Cherry Valley Water District

### Management's Discussion and Analysis For the Years Ended December 31, 2017 and 2016

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#### FINANCIAL ANALYSIS OF THE DISTRICT (CONTINUED)

##### *Net Position*

**2017 compared to 2016** Total net position was \$161,399,305, reflecting an increase of \$11,637,488.

- The largest portion of the District's net position, which is its investment in capital assets of \$112,850,063 (69.9%) had a decrease of \$1,391,505 from the prior year. Investment in capital assets reflects its investment in land, transmission and distribution systems, reservoirs, tanks, pumps, buildings and structures, and 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 portion of net position was \$21,287,702 (13.2%), an increase of \$11,061,471 from the prior year. Restricted net position is subject to external restrictions on its use, such as for future infrastructure construction.
- The remaining unrestricted net position of \$27,261,540 (16.9%), an increase of \$1,967,522, is non-spendable (\$1,456,865) and designated (\$25,804,675), according to Board policy, to meet the ongoing needs of the District. See Note 11 on page 41 for more details on the District's net position.

**2016 compared to 2015** Total net position increased by \$10,951,220 primarily due to \$9,541,491 in capital contributions received.

The details of both increases were discussed in the Financial Highlights section on page 13.

#### Condensed Statements of Revenues, Expenses and Changes in Net Position

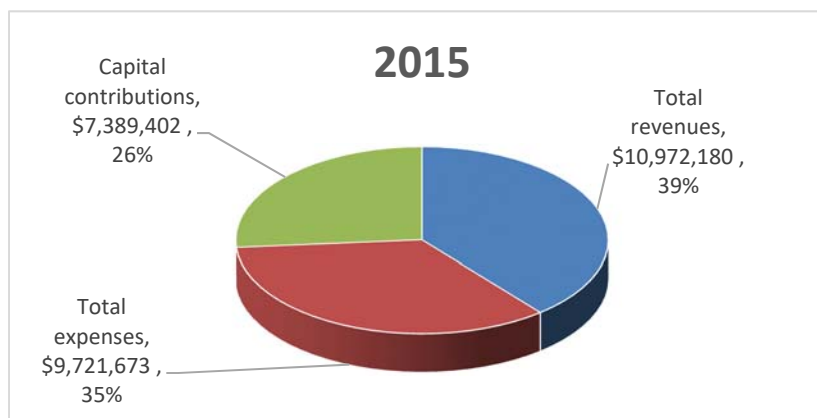
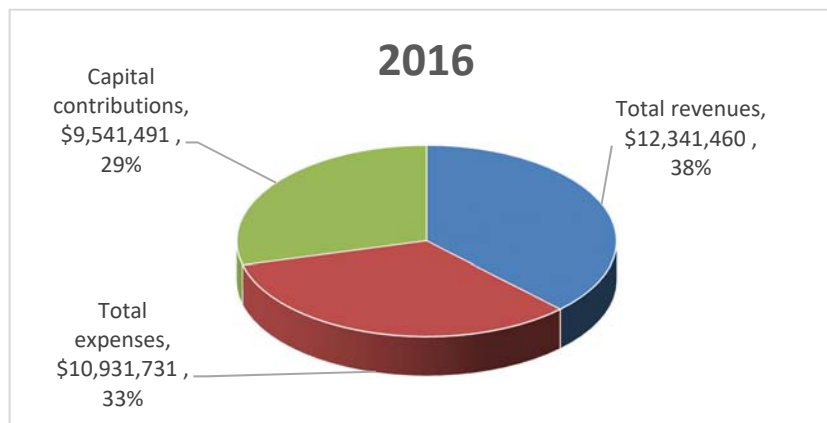
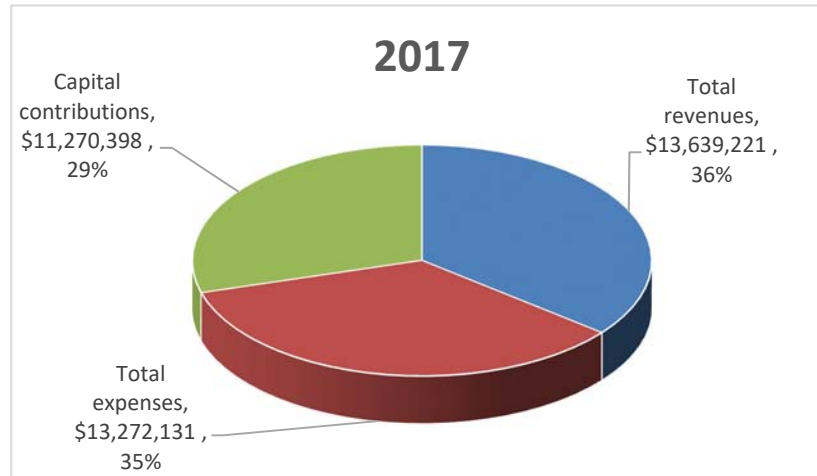
	2017	2016	2015
Operating revenues	\$ 13,177,509	\$ 12,139,440	\$ 10,832,295
Non-operating revenues	461,712	202,020	139,885
Total revenues	<u>13,639,221</u>	<u>12,341,460</u>	<u>10,972,180</u>
Operating expenses	13,235,100	10,923,833	9,721,673
Non-operating expenses	37,031	7,898	-
Total expenses	<u>13,272,131</u>	<u>10,931,731</u>	<u>9,721,673</u>
Income (loss) before contributions	<u>367,090</u>	<u>1,409,729</u>	<u>1,250,507</u>
Capital contributions	11,270,398	9,541,491	7,389,402
Change in net position	<u>\$ 11,637,488</u>	<u>\$ 10,951,220</u>	<u>\$ 8,639,909</u>

Management's Discussion and Analysis  
For the Years Ended December 31, 2017 and 2016

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**FINANCIAL ANALYSIS OF THE DISTRICT (Continued)**

**REVENUES BY SOURCE**



**Management's Discussion and Analysis  
For the Years Ended December 31, 2017 and 2016**

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**FINANCIAL ANALYSIS OF THE DISTRICT (Continued)**

**Operating Revenues and Expenses**

**2017 compared to 2016**

Total operating revenues of \$13,177,509 increased by \$1,038,069 primarily due to the following:

- Metered water sales and the corresponding water importation charges and water pumping pass-through charges totaling \$8,990,894 increased by \$723,857, mainly due to an 8.8 percent increase in water consumption.
- Development and installation charges of \$818,430 increased by \$165,179, mainly due to an increase in development-driven activities.
- Water service charges of \$3,014,752 increased by \$149,019, mainly due to the installation of 625 meters during 2017.

Total operating expenses of \$13,235,100 increased by \$2,311,267 primarily due to the following:

- Purchases of imported water totaling \$4,308,030 increased by \$1,353,907 as the District participated in a regional effort to buy imported water from Northern California, available after the heavy winter rainfall, to recharge the local groundwater basin. Higher groundwater levels resulting from the recharge not only helps ensure the health of the basin but makes pumping groundwater more cost effective.
- Salaries and employee benefits expenses of \$3,395,058 increased by \$420,071 as the District filled several positions that were previously vacant and incurred severance costs.
- Energy costs from pumping totaling \$1,598,665 increased by \$253,932 as a result of the increase in consumer demand of 8.8 percent.

**2016 compared to 2015**

Total operating revenues were \$12,139,440, reflecting an increase of \$1,307,145. Water consumption-related sales, totaling \$8,267,037, increased by \$856,522 mainly due to a 12 percent increase in water consumption resulting from an easing of water conservation mandates due to drought conditions. Additionally, development and installation charges of \$653,251 increased by \$304,421, primarily due to an increase in the fee charged for new meters at the end of 2015.

Total operating expenses were \$10,923,833, which increased by \$1,202,160. This increase was mainly due to purchases of imported water, totaling \$2,954,123, which reflected a \$2,075,057 increase as the District purchased excess water from Northern California that had become available toward the end of the year. This increase was offset by a decrease in pension expense (credit) of \$619,307, a year-end calculation made in accordance with Governmental Accounting Standards Board (GASB) statement number 68 Accounting and Financial Reporting for Pensions.

## Beaumont-Cherry Valley Water District

### Management's Discussion and Analysis For the Years Ended December 31, 2017 and 2016

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#### FINANCIAL ANALYSIS OF THE DISTRICT (CONTINUED)

##### Capital Assets

	Balance December 31, 2017	Balance December 31, 2016	Balance December 31, 2015
Land	\$ 7,721,730	\$ 7,721,730	\$ 7,721,730
Construction in progress	428,469	296,555	1,941,074
Transmission and distribution system	63,828,190	64,552,041	64,403,958
Structures and improvements	14,138,546	14,531,008	13,490,201
Reservoirs and tanks	16,722,251	17,215,523	17,387,284
Pumping and telemetry equipment	9,300,108	9,412,938	9,629,051
Vehicles and equipment	710,769	511,773	673,015
Capital assets, net of depreciation	<u>\$ 112,850,063</u>	<u>\$ 114,241,568</u>	<u>\$ 115,246,313</u>

The District's investment in capital assets includes land, transmission and distribution systems, reservoirs, tanks, pumps, buildings and structures, equipment and vehicles, and construction in progress.

**2017 compared to 2016** The District's investment in capital assets, net of accumulated depreciation, was \$112,850,063, a decrease of \$1,391,505. The decrease resulted mainly from the following significant capital additions, offset by current year depreciation of \$2,591,208:

- New meter installations amounting to \$581,071.
- Additions to construction in progress of \$465,731
- Vehicle and equipment purchases of \$182,622.

**2016 compared to 2015** The District's investment in capital assets, net of accumulated depreciation, was \$114,241,568 a decrease of \$1,004,745. The increase resulted mainly from water system improvements contributed by two development tracts totaling \$1,004,624, and new meter installations amounting to \$352,341, offset by current year depreciation of \$2,528,643.

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. More information on the District's capital assets activity for the years ending December 31, 2017 and 2016 can be found in Note 5 beginning on page 36 of this report.

##### Long-term Debt

At December 31, 2017, the District had no long-term debt.



#### **CONDITIONS AFFECTING CURRENT FINANCIAL POSITION**

In response to the drought conditions that affected the state of California in recent years, District customers have significantly reduced the amount of water they are using. Some of the changes in water use are temporary and based on customer behavior, while others are a result of more permanent changes, such as landscaping and toilet replacements. The amount of water consumption has increased slightly compared to prior years, but the District has experienced a rapid growth in connections over the past several years. While the impact of these conservation efforts benefits the District's groundwater supply, as well as its reliance on imported water, revenue is significantly impacted by these reductions.

There have been no increases in the District's basic domestic water charges since July 1, 2012.

#### **Requests for Information**

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

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## Basic Financial Statements

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# Draft - subject to change

## Beaumont-Cherry Valley Water District

### Statements of Net Position

December 31, 2017 with Comparative Information as of December 31, 2016

	2017	2016
<b>ASSETS</b>		
<b>Current assets:</b>		
Cash and investments (Note 2)	\$ 27,029,833	\$ 25,748,942
Restricted cash and investments - funds held for others (Note 2)	3,476,548	2,857,850
Restricted cash and investments - capital commitments (Note 2)	20,668,475	10,226,231
Interest receivable	135,958	41,510
Accounts receivable, net of allowance for uncollectibles (Note 3)	2,448,749	1,840,317
Notes receivable (Note 4)	9,751	10,282
Restricted notes receivable (Note 4)	45,600	-
Inventories	635,908	668,705
Prepaid items	161,261	151,630
Total current assets	54,612,083	41,545,467
<b>Noncurrent assets:</b>		
Notes receivable (Note 4)	86,069	99,265
Restricted notes receivable (Note 4)	573,627	-
Capital assets, net of accumulated depreciation (Note 5)	112,850,063	114,241,568
Total noncurrent assets	113,509,759	114,340,833
<b>Total assets</b>	168,121,842	155,886,300
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Pension related (Note 12)	838,114	631,124
<b>LIABILITIES</b>		
<b>Current liabilities:</b>		
Accounts payable and other accrued liabilities (Note 6)	734,558	682,844
Customer account credit balances (Note 7)	163,619	193,857
Customer deposits payable	425,447	372,682
Unearned revenues (Note 8)	2,887,482	2,291,311
Current portion of long-term liabilities:		
Compensated absences (Note 9)	168,758	255,369
Total current liabilities	4,379,864	3,796,063
<b>Noncurrent liabilities:</b>		
Compensated absences (Note 9)	100,771	91,868
Other post-employment benefits obligations (Note 10)	760,952	668,088
Net pension liability (Note 12)	2,126,622	1,778,844
Total noncurrent liabilities	2,988,345	2,538,800
<b>Total liabilities</b>	7,368,209	6,334,863
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Pension related (Note 12)	192,442	420,744
<b>NET POSITION</b>		
Net investment in capital assets (Note 11)	112,850,063	114,241,568
Restricted (Note 11)	21,287,702	10,226,231
Unrestricted (Note 11)	27,261,540	25,294,018
<b>Total net position</b>	\$ 161,399,305	\$ 149,761,817

See accompanying notes to the financial statements.

# Draft - subject to change

## Beaumont-Cherry Valley Water District

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

For the Year Ended December 31, 2017 with Comparative Information for the year ended December 31, 2016

	2017	2016
<b>OPERATING REVENUES</b>		
Metered water sales	\$ 5,060,758	\$ 4,655,883
Water service charges	3,014,752	2,865,733
Water importation pass-through charges	2,288,455	2,102,694
Water pumping power pass-through charges	1,641,681	1,508,460
Development and installation charges	818,430	653,251
Other revenue	353,433	353,419
<b>Total operating revenues</b>	<b>13,177,509</b>	<b>12,139,440</b>
<b>OPERATING EXPENSES</b>		
Salaries and employee benefits	3,395,058	2,974,987
Pension expense (credit)	(87,514)	(225,040)
Energy expenses	1,598,665	1,344,733
Water purchases	4,308,030	2,954,123
Administration	284,724	193,382
Operations	292,991	234,245
Maintenance and repairs	515,645	604,118
Depreciation	2,591,208	2,528,643
Insurance	73,674	75,502
Professional fees	250,504	228,162
Other expenses	12,115	10,978
<b>Total operating expenses</b>	<b>13,235,100</b>	<b>10,923,833</b>
<b>Operating income (loss)</b>	<b>(57,591)</b>	<b>1,215,607</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Interest earnings	350,406	180,342
Rental income	21,715	20,577
Other revenue	89,591	1,101
Loss on disposal of capital assets	(37,031)	(7,898)
<b>Total nonoperating revenues (expenses)</b>	<b>424,681</b>	<b>194,122</b>
<b>Income before contributions</b>	<b>367,090</b>	<b>1,409,729</b>
<b>CAPITAL CONTRIBUTIONS</b>		
Donated capital assets	-	1,004,624
Capacity charges	11,270,398	8,536,867
<b>Total capital contributions</b>	<b>11,270,398</b>	<b>9,541,491</b>
<b>Change in net position</b>	<b>11,637,488</b>	<b>10,951,220</b>
<b>Net position, beginning of year</b>	<b>149,761,817</b>	<b>138,810,597</b>
<b>Net position, end of year</b>	<b>\$ 161,399,305</b>	<b>\$ 149,761,817</b>

See accompanying notes to the financial statements.

# Draft - subject to change

## Beaumont-Cherry Valley Water District

### Statements of Cash Flows

For the Year Ended December 31, 2017 with Comparative Information for the year ended December 31, 2016

	2017	2016
<b>Cash flows from operating activities:</b>		
Receipts from customers	\$ 13,231,196	\$ 12,719,157
Payments to employees for salaries and benefits	(3,385,908)	(3,105,783)
Payments to suppliers and service providers	(7,233,898)	(5,423,422)
Receipt of customer deposits	52,765	29,806
Net cash provided by operating activities	2,664,155	4,219,758
<b>Cash flows from capital and related financing activities:</b>		
Acquisition and construction of capital assets	(1,251,166)	(527,172)
Capital contributions	10,651,171	8,536,867
Rental income	21,715	20,577
Net cash provided by capital and related financing activities	9,421,720	8,030,272
<b>Cash flows from investing activities:</b>		
Interest received	255,958	160,973
Net increase in cash and cash equivalents	12,341,833	12,411,003
<b>Cash and investments, beginning of year</b>	38,833,023	26,422,020
<b>Cash and investments, end of year</b>	<u>\$ 51,174,856</u>	<u>\$ 38,833,023</u>
<b>Reconciliation to the Statement of Net Position:</b>		
Cash and investments	\$ 27,029,833	\$ 25,748,942
Restricted cash and investments - funds held for others	3,476,548	2,857,850
Restricted cash and investments - capital commitments	20,668,475	10,226,231
Total cash and investments	<u>\$ 51,174,856</u>	<u>\$ 38,833,023</u>

See accompanying notes to the financial statements.

# Draft - subject to change

## Beaumont-Cherry Valley Water District

### Statements of Cash Flows, Continued

For the Year Ended December 31, 2017 with Comparative Information for the year ended December 31, 2016

	2017	2016
<b>Reconciliation of operating income (loss) to net cash provided by operating activities</b>		
Operating income (loss)	\$ (57,591)	\$ 1,215,607
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Depreciation expense	2,591,208	2,528,643
Construction in progress abandoned	14,432	-
Other income	89,591	1,101
(Increase) decrease in accounts receivable	(608,432)	15,189
(Increase) decrease in notes receivable	13,727	111,804
(Increase) decrease in inventories	32,797	(59,905)
(Increase) decrease in prepaid items	(9,631)	(9,218)
(Increase) decrease in deferred outflows of resources	(206,990)	193,715
Increase (decrease) in accounts payable and other accrued liabilities	51,714	178,873
Increase (decrease) in customer account credit balances	(30,238)	12,446
Increase (decrease) in customer deposits payable	52,765	29,806
Increase (decrease) in unearned revenues	596,171	435,971
Increase (decrease) in compensated absences	(77,708)	17,361
Increase (decrease) in other post-employment benefit obligations	92,864	89,339
Increase (decrease) in net pension liability	347,778	356,717
Increase (decrease) in deferred inflows of resources	(228,302)	(897,691)
Total adjustments	2,721,746	3,004,151
Net cash provided by operating activities	\$ 2,664,155	\$ 4,219,758
<b>Schedule of non-cash investing and capital and related financing activities</b>		
Capital contributions - donated capital assets	\$ -	\$ 1,004,624

See accompanying notes to the financial statements.



#### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

The Beaumont-Cherry Valley Water District (District) is a special-purpose government district supplying and distributing water to over 46,000 people in both the City of Beaumont and the community of Cherry Valley. The District is governed by a five-member Board of Directors who serve overlapping four-year terms. The financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP), as applied to enterprise funds. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District solely operates as a special-purpose government which means it is only engaged in business-type activities; accordingly activities are reported in the District's proprietary fund.

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

Proprietary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the District receives value without directly giving equal value in return, 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 proprietary 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.

### Notes to the Financial Statements For the Years Ended December 31, 2017 and 2016

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

##### 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 capacity charges collected during the year to ensure that funds 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.

##### 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). The capitalization threshold is \$5,000. Contributed assets are stated at estimated acquisition 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	3 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.

Notes to the Financial Statements  
For the Years Ended December 31, 2017 and 2016

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

**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.

**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. Any unpaid debt is deemed a lien against the real property to which service is rendered in accordance with applicable law.

Please refer to *Note 3 - Accounts Receivable* for additional detail.

Notes to the Financial Statements  
For the Years Ended December 31, 2017 and 2016

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

**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. Fair Value Measurement**

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. The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

**M. 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.

**N. Pensions**

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's California Public Employees Retirement System (CalPERS) Plans and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**O. New Accounting Pronouncements**

***Effective in Future Fiscal Years***

**GASB Statement No. 75** – In June 2015, GASB issued Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. This Statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. The provisions in Statement 75 are effective for fiscal years beginning after June 15, 2017. The District has not determined the effect on the financial statements.

### Notes to the Financial Statements For the Years Ended December 31, 2017 and 2016

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

##### P. Prior Year Data

Selected information regarding the prior year has been included in the accompanying financial statements. This information has been included for comparison purposes only and does not represent a complete presentation in accordance with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the District's prior year financial statements from which this selected financial information was derived.

##### Q. Reclassifications

Certain reclassifications have been made to prior year's balance to conform to classifications used in 2017.

#### NOTE 2 – CASH AND INVESTMENTS

Cash and investments as of December 31 are classified in the accompanying financial statements as follows:

Description	2017	2016
Cash and investments	\$ 27,029,833	\$ 25,748,942
Restricted cash and investments - funds held for others	3,476,548	2,857,850
Restricted cash and investments - capital commitments	20,668,475	10,226,231
Total cash and investments	<u>\$ 51,174,856</u>	<u>\$ 38,833,023</u>

Cash and investments as of December 31 consist of the following:

Description	2017	2016
Cash on hand (petty cash and change drawers)	\$ 1,400	\$ 1,400
Demand deposits (cash in bank)	1,320,227	14,904,402
Investments	49,853,229	23,927,221
Total cash and investments	<u>\$ 51,174,856</u>	<u>\$ 38,833,023</u>

#### 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.

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## Beaumont-Cherry Valley Water District

### Notes to the Financial Statements For the Years Ended December 31, 2017 and 2016

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

Authorized Investment Type	Maturity Limit	Maximum Specified % of Portfolio
Local Agency Bonds	5 years	None
US Treasury Obligations	5 years	None
State Obligations - CA and others	5 years	None
CA Local Agency Obligations	5 years	None
US Agency Obligations	5 years	None
Bankers Acceptances	180 days	40%
Commercial Paper - Pooled Funds	270 days	40% of the District's money
Commercial Paper - Non-Pooled Funds	270 days	25% of the District's money
Negotiable Certificates of Deposit	5 years	30%
Non-negotiable Certificates of Deposit	5 years	None
Placement Service Deposits	5 years	30%
Placement Service Certificates of Deposit	5 years	30%
Repurchase Agreements	1 year	None
Reverse Repurchase Agreements and Securities Lending Agreements	92 days	20% of the base value of the portfolio
Medium Term Notes	5 years	30%
Mutual Funds and Money Market		
Mutual Funds	N/A	20%
Collateralized Bank Deposits	5 years	None
Mortgage Pass-Through Securities	5 years	20%
County Pooled Investment Funds	N/A	None
Joint Powers Authority Pool	N/A	None
Local Agency Investment Fund (LAIF)	N/A	None
Voluntary Investment Program Fund	N/A	None
Supranational Obligations	5 years	30%

#### 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.

The District's investment policy follows the California Government Code as it relates to limits on investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

## Beaumont-Cherry Valley Water District

### Notes to the Financial Statements For the Years Ended December 31, 2017 and 2016

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

The District's investments as of December 31, 2017 were as follows:

Investment Type	Fair Value	Maturity
		12 Months or Less
CalTRUST	\$ 25,718,950	\$ 25,718,950
LAIF	24,134,279	24,134,279
Total investments	<u>\$ 49,853,229</u>	<u>\$ 49,853,229</u>

The District's investments as of December 31, 2016 were as follows:

Investment Type	Fair Value	Maturity
		12 Months or Less
LAIF	<u>\$ 23,927,221</u>	<u>\$ 23,927,221</u>

#### 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's only investments are in LAIF and CalTRUST, both of which are 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.



### Notes to the Financial Statements For the Years Ended December 31, 2017 and 2016

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

##### Custodial Credit Risk (Continued)

California law also allows financial institutions to secure deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits. The District may waive collateral requirements for deposits which are fully insured by federal depository insurance.

As of December 31, 2017 and 2016, the District had deposits with financial Institutions of \$1,065,565 and \$14,654,377, respectively, in excess of federal depository insurance limits and subject to custodial credit risk as described above.

##### 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. 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 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. Accordingly, under the fair value hierarchy, the measurement of the District's investment is based on uncategorized inputs not defined as Level 1, Level 2, or Level 3 inputs. Further information about LAIF is available on the California State Controller's website: [www.treasurer.ca.gov/pmia-laif/](http://www.treasurer.ca.gov/pmia-laif/).

##### CalTRUST

The District is a voluntary participant in CalTRUST, a Joint Exercise Powers Agreement of the Investment Trust of California. The principal executive office is located at 1100 K Street, Suite 1010, Sacramento, California 95814. CalTRUST is subject to the California Joint Exercise of Powers Act. Each participant in CalTRUST must be a California Public Agency. The purpose of CalTRUST is to consolidate investment activities of its participants and thereby reduce duplication, achieve economies of scale and carry out coherent and consolidated investment strategies through the issuance of shares of beneficial interest in investments purchased by CalTRUST.

The two funds the District has invested in are the short-term and medium-term fund. The short-term fund has a targeted portfolio duration of 0 to 2 years and medium-term fund has a targeted portfolio duration of 1 ½ to 3 ½ years. Investment strategies are to attain as high as a level of current income as is consistent with the preservation of principal.



## Beaumont-Cherry Valley Water District

### Notes to the Financial Statements For the Years Ended December 31, 2017 and 2016

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

##### CalTRUST (Continued)

The fair value of the District's investment in CalTRUST is based upon the net asset value (NAV) of shares held by the District at year-end. The net asset value per share is computed by dividing the total value of the securities and other assets, less any liabilities, by the total outstanding shares. Liabilities include all accrued expenses and fees, including expenses of the trust. The market value of portfolio securities is determined on the basis of the market value of such securities, or, if market quotations are not readily available, at fair value under the guidelines established by the trustees. Investments with short remaining maturities may be valued at amortized cost which the CalTRUST Board has determined to equal fair value.

#### NOTE 3 – ACCOUNTS RECEIVABLE

Water Sales and Services are reported net of uncollectible amounts based on actual collections as of the preparation date of the statements. The General Manager or their designee is authorized to file a lien against real property serviced with the Assessor-Clerk-Recorder of the County of Riverside for any charges 60 days past due. The amount of charges of unpaid bills are included as a lien against the debtor's property until the unpaid charges are collected and the account is brought current. 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 accounts. 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. Amounts are aggregated into a single accounts receivable (net of allowance for uncollectible) amount on the financial statements.

The detail of the receivables, including applicable allowances for uncollectible amounts as of December 31, 2017 is as follows:

	Water Sales and Services	Other	Developer	Total
Receivables	\$ 2,257,606	\$ 26,498	\$ 432,369	\$ 2,716,473
Less: allowance for uncollectible accounts	-	-	(267,724)	(267,724)
Net receivables	<u>\$ 2,257,606</u>	<u>\$ 26,498</u>	<u>\$ 164,645</u>	<u>\$ 2,448,749</u>

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## Beaumont-Cherry Valley Water District

### Notes to the Financial Statements For the Years Ended December 31, 2017 and 2016

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#### NOTE 3 – ACCOUNTS RECEIVABLE (Continued)

The detail of the receivables, including applicable allowances for uncollectible amounts, as of December 31, 2016 is as follows:

	Water Sales and Services	Other	Developer	Total
Receivables	\$ 1,690,759	\$ 30,053	\$ 388,499	\$ 2,109,311
Less: allowance for uncollectible accounts	-	(1,270)	(267,724)	(268,994)
Net receivables	<u>\$ 1,690,759</u>	<u>\$ 28,783</u>	<u>\$ 120,775</u>	<u>\$ 1,840,317</u>

#### NOTE 4 – NOTES RECEIVABLE

In 2003, the Bonita Vista Mutual Water Company (Bonita Vista) 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 Bonita Vista were responsible for 1/100<sup>th</sup> of the costs of construction of the new system, at \$5,500 per meter. The notes are payable over 20 years at a variable interest rate calculated annually at 1.5 percent 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 (Fairway Canyon) for payment of the new water component of the water main extension and capacity charges. The notes are payable over 10 years at an annual interest rate of 10 percent.

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

The detail of the notes, including applicable allowances for uncollectible amounts as of December 31, 2017 is as follows:

	Notes Receivable	Restricted Notes Receivable	
	Bonita Vista	Fairway Canyon	Total
Current	\$ 9,751	\$ 45,600	\$ 55,351
Non-current	<u>86,069</u>	<u>573,627</u>	<u>659,696</u>
Total notes receivable	<u>\$ 95,820</u>	<u>\$ 619,227</u>	<u>\$ 715,047</u>

## Beaumont-Cherry Valley Water District

### Notes to the Financial Statements For the Years Ended December 31, 2017 and 2016

#### NOTE 4 – NOTES RECEIVABLE (Continued)

The detail of the notes, including applicable allowances for uncollectible amounts as of December 31, 2016 is as follows:

	Notes Receivable	Restricted Notes Receivable	
	Bonita Vista	Fairway Canyon	Total
Notes receivable			
Current	\$ 10,282	\$ -	\$ 10,282
Non-current	99,265	-	99,265
Total notes receivable	<u>\$ 109,547</u>	<u>\$ -</u>	<u>\$ 109,547</u>

#### NOTE 5 – CAPITAL ASSETS

The following table summarizes capital asset activity during the year ended December 31, 2017:

	Beginning Balance	Additions	Deletions	Transfers	Ending Balance
Capital assets, not being depreciated					
Land	\$ 7,721,730	\$ -	\$ -	\$ -	\$ 7,721,730
Construction in progress	296,555	465,731	(14,432)	(319,385)	428,469
Total capital assets, not being depreciated	8,018,285	465,731	(14,432)	(319,385)	8,150,199
Capital assets, being depreciated:					
Transmission and distribution system	78,246,903	581,071	-	-	78,827,974
Structures and improvements	17,919,428	-	-	-	17,919,428
Reservoirs and tanks	22,546,667	-	-	-	22,546,667
Pumping and telemetry equipment	12,654,512	21,742	-	73,610	12,749,864
Vehicles and equipment	2,067,116	182,622	(298,429)	245,775	2,197,084
Total capital assets, being depreciated	133,434,626	785,435	(298,429)	319,385	134,241,017
Less accumulated depreciation for:					
Transmission and distribution system	(13,694,862)	(1,304,922)	-	-	(14,999,784)
Structures and improvements	(3,388,420)	(392,462)	-	-	(3,780,882)
Reservoirs and tanks	(5,331,144)	(493,272)	-	-	(5,824,416)
Pumping and telemetry equipment	(3,241,574)	(208,182)	-	-	(3,449,756)
Vehicles and equipment	(1,555,343)	(192,370)	261,398	-	(1,486,315)
Total accumulated depreciation	(27,211,343)	(2,591,208)	261,398	-	(29,541,153)
Total capital assets, being depreciated, net	106,223,283	(1,805,773)	(37,031)	319,385	104,699,864
Capital assets, net of depreciation	<u>\$ 114,241,568</u>	<u>\$ (1,340,042)</u>	<u>\$ (51,463)</u>	<u>\$ -</u>	<u>\$ 112,850,063</u>

## Beaumont-Cherry Valley Water District

### Notes to the Financial Statements For the Years Ended December 31, 2017 and 2016

#### NOTE 5 – CAPITAL ASSETS (Continued)

The following table summarizes capital asset activity during the year ended December 31, 2016:

	Beginning Balance	Additions	Deletions	Transfers	Ending Balance
Capital assets, not being depreciated					
Land	\$ 7,721,730	\$ -	\$ -	\$ -	\$ 7,721,730
Construction in progress	1,941,074	174,113	(6,169)	(1,812,463)	296,555
Total capital assets, not being depreciated	9,662,804	174,113	(6,169)	(1,812,463)	8,018,285
Capital assets, being depreciated:					
Transmission and distribution system	78,759,223	1,356,965	(1,976,667)	107,382	78,246,903
Structures and improvements	16,486,055	-	-	1,433,373	17,919,428
Reservoirs and tanks	22,274,959	-	-	271,708	22,546,667
Pumping and telemetry equipment	12,654,512	-	-	-	12,654,512
Vehicles and equipment	2,088,085	6,887	(27,856)	-	2,067,116
Total capital assets, being depreciated	132,262,834	1,363,852	(2,004,523)	1,812,463	133,434,626
Less accumulated depreciation for:					
Transmission and distribution system	(14,355,265)	(1,316,264)	1,976,667	-	(13,694,862)
Structures and improvements	(2,995,854)	(392,566)	-	-	(3,388,420)
Reservoirs and tanks	(4,887,675)	(443,469)	-	-	(5,331,144)
Pumping and telemetry equipment	(3,025,461)	(216,113)	-	-	(3,241,574)
Vehicles and equipment	(1,415,070)	(160,231)	19,958	-	(1,555,343)
Total accumulated depreciation	(26,679,325)	(2,528,643)	1,996,625	-	(27,211,343)
Total capital assets, being depreciated, net	105,583,509	(1,164,791)	(7,898)	1,812,463	106,223,283
Capital assets, net of depreciation	\$ 115,246,313	\$ (990,678)	\$ (14,067)	\$ -	\$ 114,241,568

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

Accounts payable and other accrued liabilities as of December 31 were as follows:

Description	2017	2016
Accounts payable	\$ 659,211	\$ 594,359
Salaries and employee benefits	42,446	47,357
Other	32,901	41,128
Total accounts payable and accrued liabilities	\$ 734,558	\$ 682,844

#### NOTE 7 – CUSTOMER ACCOUNT CREDIT BALANCES

Credit balances on customer utility accounts are to be used against future billings or refunded upon request. As of December 31, 2017 and 2016, the balance was \$163,619 and \$193,857, respectively.

## Beaumont-Cherry Valley Water District

### Notes to the Financial Statements For the Years Ended December 31, 2017 and 2016

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#### 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, 2017 and 2016, the balance was \$2,887,482 and \$2,291,311, respectively.

#### 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 ended December 31, 2017 was as follows:

Beginning Balance	Additions	Deletions	Ending Balance	Current Portion	Non-current Portion
\$ 347,237	\$ 244,835	\$ (322,543)	\$ 269,529	\$ 168,758	\$ 100,771

The activity for the year ended December 31, 2016 was as follows:

Beginning Balance	Additions	Deletions	Ending Balance	Current Portion	Non-current Portion
\$ 329,876	\$ 267,226	\$ (249,865)	\$ 347,237	\$ 255,369	\$ 91,868

#### NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS OBLIGATION

##### 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 \$450.30 per month and is scheduled to increase by 5 percent 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.

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## Beaumont-Cherry Valley Water District

### Notes to the Financial Statements For the Years Ended December 31, 2017 and 2016

#### NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS OBLIGATION (Continued)

##### 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 ARC cost.

##### Annual Cost

The District paid \$10,239 and \$9,669 for retiree healthcare OPEB premiums, for the years ended December 31, 2017 and 2016, respectively.

	December 31, 2017	December 31, 2016
Annual required contribution	\$ 114,625	\$ 108,533
Interest on net OPEB obligation	25,058	21,567
Adjustment to annual required contribution	(36,580)	(31,092)
Annual OPEB cost	103,103	99,008
Less benefits paid	(10,239)	(9,669)
Change in net OPEB obligation	92,864	89,339
Net OPEB obligation - 12/31/2016	668,088	578,749
Net OPEB obligation - 12/31/2017	<u>\$ 760,952</u>	<u>\$ 668,088</u>

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

Fiscal Year Ending	Annual OPEB Cost	Annual Contributions and Benefits	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
12/31/2015	\$ 105,442	\$ 9,101	8.63%	\$ 578,749
12/31/2016	99,008	9,669	9.77%	668,088
12/31/2017	103,103	10,239	9.93%	760,952

Notes to the Financial Statements  
For the Years Ended December 31, 2017 and 2016

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**NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS OBLIGATION (Continued)**

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

The most recent roll-forward valuation dated December 31, 2017 includes an Actuarial Accrued Liability and Unfunded Actuarial Accrued Liability of \$1,148,140. The covered payroll (annual payroll of active employees covered by the plan) for the year was estimated at \$1,715,473. The ratio of the unfunded actuarial accrued liability to annual covered payroll is 66.93 percent. The plan does not have any assets since the plan is funded on pay-as-you-go basis.

**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).

The District's actuarial review and analysis of the other post-employment benefits (OPEB) expense, liability and funding status will be actuarially reviewed and rolled forward annually. A complete actuarial study will be performed every two to 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:

Roll-forward valuation date:	December 31, 2017
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:	
1/1/18	5%
1/1/19	5%
1/1/20 & later	0%

The required schedule of funding progress presented as required supplementary information 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.

# Draft - subject to change

## Beaumont-Cherry Valley Water District

### Notes to the Financial Statements For the Years Ended December 31, 2017 and 2016

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#### NOTE 11 – NET POSITION

	December 31, 2017	December 31, 2016
Net Position:		
Net investment in capital assets	\$ 112,850,063	\$ 114,241,568
Restricted	21,287,702	10,226,231
Unrestricted	27,261,540	25,294,018
Total net position	<u>\$ 161,399,305</u>	<u>\$ 149,761,817</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:

	December 31, 2017	December 31, 2016
Unrestricted Net Position:		
Nonspendable assets:		
Inventories	\$ 635,908	\$ 668,705
Prepaid items	161,261	151,630
Non-current portion of notes receivable	86,069	99,265
Total nonspendable items	<u>883,238</u>	<u>919,600</u>
Board of Directors' Designations:		
Capital replacement reserve	21,912,747	20,769,815
Operating reserve	2,790,972	2,252,877
Emergency reserve	1,674,583	1,351,726
Total designations	<u>26,378,302</u>	<u>24,374,418</u>
Total unrestricted net position	<u>\$ 27,261,540</u>	<u>\$ 25,294,018</u>



### Notes to the Financial Statements For the Years Ended December 31, 2017 and 2016

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#### NOTE 12 – DEFINED BENEFIT PENSION PLAN

##### *A. General Information about the Pension Plan*

###### *Plan Description*

All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (Plan) administered by the California Public Employees' Retirement System (CalPERS.) The Plan consists of individual rate plans (benefit tiers) within a safety risk pool (police and fire) and a miscellaneous risk pool (all other). Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous pools. Accordingly, rate plans within the safety or miscellaneous pools are not separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the miscellaneous or safety risk pools. The District sponsors two miscellaneous rate plans. Benefit provisions under the Plan are established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS' website, at [www.calpers.ca.gov](http://www.calpers.ca.gov).

###### *Benefits Provided*

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 5 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The Plan operates under the provisions of the California Public Employees' Retirement Law (PERL), the California Public Employees' Pension Reform Act of 2013 (PEPRA), and the regulations, procedures and policies adopted by the CalPERS Board of Administration. The Plan's authority to establish and amend the benefit terms are set by the PERL and PEPRA, and may be amended by the California state legislature and in some cases require approval by the CalPERS Board.

The Plan's provisions and benefits in effect at December 31, 2017 are summarized as follows:

	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula	2.7% @ 55	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50 - 60	52 - 62
Monthly benefits, as a % of eligible compensation	2.0% to 3.0%	1.0% to 2.0%
Required employee contribution rates	8.0%	7.0%
Required employer contribution rates	13.673%	7.191%

#### **NOTE 12 – DEFINED BENEFIT PENSION PLAN (Continued)**

##### ***A. General Information about the Pension Plan (Continued)***

##### **Contributions**

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS' annual actuarial valuation process. For public agency cost-sharing plans covered by either the Miscellaneous or Safety risk pools, the Plan's actuarially determined rate is based on the estimated amount necessary to pay the Plan's allocated share of the risk pool's costs of benefits earned by employees during the year, and any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Employer contribution rates may change if plan contracts are amended. Payments made by the employer to satisfy contribution requirements that are identified by the pension plan terms as plan member contribution requirements are classified as plan member contributions. Employer Contributions to the Plan for the fiscal year ended December 31, 2017 were \$241,633. The actual employer payments of \$310,075 made to CalPERS by the District during the measurement period ended June 30, 2017 differed from the District's proportionate share of the employer's contributions of \$282,656 by \$27,419, which is being amortized over the expected average remaining service lifetime in the Public Agency Cost-Sharing Multiple Employer Plan.

##### ***B. Net Pension Liability***

The District's net pension liability for the Plan is measured as the total pension liability, less the pension plan's fiduciary net position. The net pension liability of the Plan is measured as of June 30, 2017, using an annual actuarial valuation as of June 30, 2016 rolled forward to June 30, 2017 using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is as follows.

# Draft - subject to change

## Beaumont-Cherry Valley Water District

### Notes to the Financial Statements For the Years Ended December 31, 2017 and 2016

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#### NOTE 12 – DEFINED BENEFIT PENSION PLAN (Continued)

##### *B. Net Pension Liability (Continued)*

##### *Actuarial Methods and Assumptions Used to Determine Total Pension Liability*

Valuation Date	June 30, 2016	June 30, 2015
Measurement Date	June 30, 2017	June 30, 2016
Actuarial Cost Method	Entry Age Normal	Entry Age Normal
Asset Valuation Method	Market Value of Assets	Market Value of Assets
Actuarial Assumptions:		
Discount Rate	7.15%	7.65%
Inflation	2.75%	2.75%
Salary Increases <sup>(1)</sup>	3.2% - 12.2%	3.2% - 12.2%
Investment Rate of Return <sup>(2)</sup>	7.65%	7.65%
Mortality Rate Table <sup>(3)</sup>	Derived using CalPERS' membership data for all Funds	Derived using CalPERS' membership data for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.75% until purchasing power protection allowance floor on purchasing power applies, 2.75% thereafter	Contract COLA up to 2.75% until purchasing power protection allowance floor on purchasing power applies, 2.75% thereafter

(1) Annual increases vary by category, entry age and duration of service

(2) Net of pension plan investment and administrative expenses; includes inflation

(3) The mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table, please refer to the 2014 experience study report.

All other actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period from 1997 to 2011, including updates to salary increase, mortality and retirement rates. The Experience Study report can be obtained at CalPERS' website, at [www.calpers.ca.gov](http://www.calpers.ca.gov).

##### *Change of Assumptions*

In 2017, the financial reporting discount rate for the PERF C was lowered from 7.65 percent to 7.15 percent.

### Notes to the Financial Statements For the Years Ended December 31, 2017 and 2016

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#### NOTE 12 – DEFINED BENEFIT PENSION PLAN (Continued)

##### *B. Net Pension Liability (Continued)*

##### *Discount Rate (Continued)*

The discount rate used to measure the total pension liability was 7.15 percent and reflects the long-term expected rate of return for the Plan net of investment expenses and without reduction for administrative expenses. To determine whether the municipal bond rate should be used in the calculation of the discount rate for public agency plans (including PERF C), the amortization and smoothing periods adopted by the Board in 2013 were used. For the Plan, the crossover test was performed for a miscellaneous agent plan and a safety agent plan selected as being more at risk of failing the crossover test and resulting in a discount rate that would be different from the long-term expected rate of return on pension investments. Based on the testing of the plans, the tests revealed the assets would not run out. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for PERF C. The crossover test results can be found on CalPERS' website, at [www.calpers.ca.gov](http://www.calpers.ca.gov).

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The following table reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. The target allocation shown was adopted by the CalPERS Board effective on July 1, 2014.

Notes to the Financial Statements  
For the Years Ended December 31, 2017 and 2016

NOTE 12 – DEFINED BENEFIT PENSION PLAN (Continued)

**B. Net Pension Liability (Continued)**

**Discount Rate (Continued)**

Asset Class	New Strategic Allocation	Real Return Years 1 - 10 <sup>1</sup>	Real Return Years 11+ <sup>2</sup>
Global Equity	47.0%	4.90%	5.38%
Global Fixed Income	19.0%	0.80%	2.27%
Inflation Sensitive	6.0%	0.60%	1.39%
Private Equity	12.0%	6.60%	6.63%
Real Estate	11.0%	2.80%	5.21%
Infrastructure and Forestland	3.0%	3.90%	5.36%
Liquidity	2.0%	(0.40%)	(0.90%)
Total	100%		

<sup>1</sup> An expected inflation of 2.5% used for this period

<sup>2</sup> An expected inflation of 3.0% used for this period

**Pension Plan Fiduciary Net Position**

Information about the pension plan's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fiduciary net position are presented in CalPERS' audited financial statements, which are publicly available reports that can be obtained at CalPERS' website, at [www.calpers.ca.gov](http://www.calpers.ca.gov). The plan's fiduciary net position and additions to/deductions from the plan's fiduciary net position have been determined on the same basis used by the pension plan, which is the economic resources measurement focus and the accrual basis of accounting. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. Investments are reported at fair value.

The plan fiduciary net position disclosed in the GASB 68 accounting valuation report may differ from the plan assets reported in the funding actuarial valuation report due to several reasons. First, for the accounting valuations, CalPERS must keep items such as deficiency reserves, fiduciary self-insurance and other post-employment benefits (OPEB) expense included as assets. These amounts are excluded for rate setting purposes in the funding actuarial valuation. In addition, differences may result from early Comprehensive Annual Financial Report closing and final reconciled reserves.

**C. Proportionate Share of Net Pension Liability**

The following table shows the District's proportionate share of the net pension liability over the measurement period.

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (c) = (a) - (b)
Balance at: 6/30/2016 (Valuation Date)	\$ 8,418,133	\$ 6,639,289	\$ 1,778,844
Balance at: 6/30/2017 (Measurement Date)	\$ 9,597,115	\$ 7,470,493	\$ 2,126,622
Net Changes during 2016-17	\$ 1,178,982	\$ 831,204	\$ 347,778

## Beaumont-Cherry Valley Water District

### Notes to the Financial Statements For the Years Ended December 31, 2017 and 2016

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#### NOTE 12 – DEFINED BENEFIT PENSION PLAN (Continued)

##### *C. Proportionate Share of Net Pension Liability (Continued)*

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2017, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2016 rolled forward to June 30, 2017 using standard update procedures. The District's proportion of the net pension liability was determined by CalPERS using the output from the Actuarial Valuation System and the fiduciary net position, as provided in the CalPERS Public Agency Cost-Sharing Allocation Methodology Report, which is a publicly available report that can be obtained at CalPERS' website, at [www.calpers.ca.gov](http://www.calpers.ca.gov). The changes in the District's proportionate share of the net pension liability were as follows:

##### **December 31, 2017**

Proportionate Share - December 31, 2016 (measurement date June 30, 2016)	0.020557%
Proportionate Share - December 31, 2017 (measurement date June 30, 2017)	0.021444%
Change - Increase (Decrease)	0.000887%

##### **December 31, 2016**

Proportionate Share - December 31, 2015 (measurement date June 30, 2015)	0.020719%
Proportionate Share - December 31, 2016 (measurement date June 30, 2016)	0.020557%
Change - Increase (Decrease)	-0.000162%

##### ***Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate***

The following presents the District's proportionate share of the net pension liability of the Plan as of the measurement date, calculated using the discount rate of 7.15 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (6.15 percent) or 1 percentage-point higher (8.15 percent) than the current rate:

##### **December 31, 2017**

	<b>Discount Rate - 1% (6.15%)</b>	<b>Current Discount Rate (7.15%)</b>	<b>Discount Rate + 1% (8.15%)</b>
Plan's Net Pension Liability	\$ 3,446,676	\$ 2,126,622	\$ 1,033,330

##### **December 31, 2016**

	<b>Discount Rate - 1% (6.65%)</b>	<b>Current Discount Rate (7.65%)</b>	<b>Discount Rate + 1% (8.65%)</b>
Plan's Net Pension Liability	\$ 2,912,187	\$ 1,778,844	\$ 842,192

Notes to the Financial Statements  
For the Years Ended December 31, 2017 and 2016

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**NOTE 12 – DEFINED BENEFIT PENSION PLAN (Continued)**

***C. Proportionate Share of Net Pension Liability (Continued)***

***Subsequent Events***

There were no subsequent events that would materially affect the results presented in this disclosure.

***Recognition of Gains and Losses***

Under GASB 68, gains and losses related to changes in total pension liability and fiduciary net position are recognized in pension expense systematically over time.

The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense.

The amortization period differs depending on the source of the gain or loss:

Difference between projected and actual earnings	5 year straight-line amortization
All other amounts	Straight-line amortization over the expected average remaining service lives of all members that are provided with benefits (active, inactive and retired) as of the beginning of the measurement period

The expected average remaining service lifetime (EARSL) is calculated by dividing the total future service years by the total number of plan participants (active, inactive, and retired) in the Public Agency Cost-Sharing Multiple-Employer Plan (PERF C).

The EARSL for the Plan for the 2016-17 measurement period is 3.8 years, which was obtained by dividing the total service years of 490,088 (the sum of remaining service lifetimes of the active employees) by 130,595 (the total number of participants: active, inactive, and retired). Note that inactive employees and retirees have remaining service lifetimes equal to 0. Also note that total future service is based on the members' probability of decrementing due to an event other than receiving a cash refund.

***D. Pension Expense and Deferred Outflows and Deferred Inflows of Resources Related to Pensions***

As of the start of the measurement period (July 1, 2016), the District's net pension liability was \$1,778,844. For the measurement period ending June 30, 2017 (the measurement date), the District incurred a pension expense/(income) of \$(87,514).

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## Beaumont-Cherry Valley Water District

### Notes to the Financial Statements For the Years Ended December 31, 2017 and 2016

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#### NOTE 12 – DEFINED BENEFIT PENSION PLAN (Continued)

##### *D. Pension Expense and Deferred Outflows and Deferred Inflows of Resources Related to Pensions (Continued)*

As of December 31, 2017 and 2016, the District has deferred outflows and deferred inflows of resources related to pensions as follows:

##### **December 31, 2017**

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences Between Expected and Actual Experience	\$ 3,228	\$ (46,241)
Changes of Assumptions	400,467	(30,536)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	90,568	-
Change in Employer's Proportion	153,148	(115,665)
Difference in Actual vs Projected Contributions	72,728	-
Pension Contributions Subsequent to Measurement Date	117,975	-
<b>Total</b>	<b>\$ 838,114</b>	<b>\$ (192,442)</b>

##### **December 31, 2016**

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences Between Expected and Actual Experience	\$ 7,844	\$ -
Changes of Assumptions	-	(96,271)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	501,060	-
Difference in Actual vs Projected Contributions	-	(324,473)
Pension Contributions Subsequent to Measurement Date	122,220	-
<b>Total</b>	<b>\$ 631,124</b>	<b>\$ (420,744)</b>



## Beaumont-Cherry Valley Water District

### Notes to the Financial Statements For the Years Ended December 31, 2017 and 2016

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#### NOTE 12 – DEFINED BENEFIT PENSION PLAN (Continued)

##### ***D. Pension Expense and Deferred Outflows and Deferred Inflows of Resources Related to Pensions (Continued)***

These amounts above are net of outflows and inflows recognized in the 2016-17 measurement period expense. Contributions subsequent to the measurement date of \$117,975 reported with deferred outflows of resources will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in future pension expense as follows:

<b>Fiscal Year Ended December 31:</b>	<b>Deferred Outflows/(Inflows) of Resources</b>
2018	\$ 125,175
2019	266,411
2020	189,883
2021	(53,772)
2022	-

##### ***E. Payable to the Pension Plan***

At December 31, 2017, the District reported a payable of \$0 for the outstanding amount of contributions to the pension plan required for the year ended December 31, 2017.

#### NOTE 13 – 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. For the years ended December 31, 2017 and 2016, the District contributed \$42,726 and \$28,144, respectively.

#### NOTE 14 – 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.

### Notes to the Financial Statements For the Years Ended December 31, 2017 and 2016

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#### NOTE 15 – 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, 2017, 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, computer fraud, disappearance and destruction coverages, subject to a \$1,000 deductible per occurrence.
- 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, 2017. Liabilities are recorded when it is probable that a loss has been incurred and the amount of the loss can be reasonably estimated net of the respective insurance coverage.



## Required Supplementary Information

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## Beaumont-Cherry Valley Water District

### Required Supplementary Information

### Schedule of Proportionate Share of the Net Pension Liability and Related Ratios as of the Measurement Date

### Last 10 Years\*

	Measurement Date		
	6/30/2015	6/30/2016	6/30/2017
Employer's Proportion of the Collective Net Pension Liability <sup>1</sup>	0.020719%	0.020557%	0.021444%
Employer's Proportionate Share of the Collective Net Pension Liability	\$ 1,422,127	\$ 1,778,844	\$ 2,126,622
Employer's Covered Payroll	\$ 1,716,891	\$ 1,894,097	\$ 1,969,047
Employer's Proportionate Share of the Net Pension Liability as a Percentage of the Employer's Covered Payroll	82.83%	93.92%	108.00%
Pension Plan's Fiduciary Net Position as a Percentage of the Total Pension Liability	82.06%	75.87%	75.39%

<sup>1</sup> Proportion of the collective net pension liability represents the plan's proportion of PERF C, which includes both the Miscellaneous and Safety Risk pools excluding the 1959 Survivors Risk Pool.

\* Measurement date 6/30/2014 (fiscal year 2015) was the 1st year of implementation. Additional years will be presented as they become available.

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## Beaumont-Cherry Valley Water District

### Required Supplementary Information Schedule of Plan Contributions Last 10 Years\*

	Fiscal Year		
	12/31/2015	12/31/2016	12/31/2017
Contractually Determined Contributions	\$ 275,729	\$ 237,259	\$ 241,633
Contributions in Relation to the Contractually Determined Contributions	(275,729)	(237,259)	(241,633)
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Employer's Covered Payroll	\$ 1,914,001	\$ 1,985,446	\$ 2,019,541
Contributions as a Percentage of Covered Payroll	14.41%	11.95%	11.96%

\* Measurement date 6/30/2014 (fiscal year 2015) was the 1st year of implementation. Additional years will be presented as they become available.

#### Notes to Schedule:

Change in Benefit Terms: None

Change in Assumptions: For measurement date 6/30/2017, the discount rate was changed from 7.65 percent (net of administrative expenses) to 7.15 percent. For measurement date 6/30/2015, the discount rate was changed from 7.5 percent (net of administrative expenses) to 7.65 percent.

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## Beaumont-Cherry Valley Water District

### Required Supplementary Information Other Post-Employment Benefits Schedule of Funding Progress

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%	1,892,911	312.12%
12/31/2014	-	843,352	843,352	0%	1,835,790	45.94%
12/31/2016	-	983,638	983,638	0%	1,806,897	54.44%

\*Using the Alternative Measurement Method



## Statistical Section

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# Draft - subject to change

## Beaumont-Cherry Valley Water District

### Net Position by Component Last Ten Years

	2008	2009	2010	2011	2012
Net investment in capital assets	\$ 102,938,880	\$ 103,938,452	\$ 99,800,836	\$ 99,194,309	\$ 98,791,875
Restricted for capital commitments	-	-	-	-	-
Unrestricted	4,651,477	2,885,726	7,090,191	5,283,208	5,827,344
Total net position	<u>\$ 107,590,357</u>	<u>\$ 106,824,178</u>	<u>\$ 106,891,027</u>	<u>\$ 104,477,517</u>	<u>\$ 104,619,219</u>
	2013	2014	2015	2016	2017
Net investment in capital assets	\$ 117,924,668	\$ 116,054,562	\$ 115,246,313	\$ 114,241,568	\$ 112,850,063
Restricted for capital commitments	-	2,138,747	9,225,608	10,226,231	21,287,702
Unrestricted	5,499,646	13,498,835	14,338,676	25,294,018	27,261,540
Total net position	<u>\$ 123,424,314</u>	<u>\$ 131,692,144</u>	<u>\$ 138,810,597</u>	<u>\$ 149,761,817</u>	<u>\$ 161,399,305</u>

**Source:** Beaumont-Cherry Valley Water District

## Beaumont-Cherry Valley Water District

### Changes in Net Position Last Ten Years

	2008	2009	2010	2011	2012
<b>OPERATING REVENUES</b>					
Metered water sales	\$ 4,478,760	\$ 4,651,105	\$ 4,170,001	\$ 4,766,022	\$ 5,139,923
Water service charges	1,883,007	1,796,816	1,810,098	2,188,438	2,339,128
Water importation pass-through charges	1,360,785	768,624	1,025,996	1,326,091	2,318,837
Water pumping power pass-through charges	1,062,011	1,263,040	1,349,287	1,617,081	1,663,191
Development and installation charges	814,546	282,049	228,986	127,141	146,889
Other revenue	271,942	262,823	381,094	288,708	364,628
<b>Total operating revenues</b>	<b>9,871,051</b>	<b>9,024,457</b>	<b>8,965,462</b>	<b>10,313,481</b>	<b>11,972,596</b>
<b>OPERATING EXPENSES <sup>(1)</sup></b>					
Salaries and employee benefits	3,077,279	2,495,567	2,404,984	3,094,522	4,040,757
Pension expense (credit)	-	-	-	-	-
Energy expenses	-	-	-	-	1,231,156
Water purchases	771,112	1,361,308	1,815,459	3,125,537	2,642,003
Administration	332,896	303,135	187,758	196,422	552,707
Operations	3,112,538	3,379,820	3,051,149	2,877,985	281,110
Maintenance and repairs	-	-	-	-	577,422
Depreciation	1,763,321	2,223,219	1,998,033	2,002,794	2,072,402
Insurance	-	-	-	-	95,208
Professional fees	-	-	-	-	211,580
Other expenses	163,190	174,322	193,713	199,934	11,749
<b>Total operating expenses</b>	<b>9,220,336</b>	<b>9,937,371</b>	<b>9,651,096</b>	<b>11,497,194</b>	<b>11,716,094</b>
<b>Operating Income (loss)</b>	<b>650,715</b>	<b>(912,914)</b>	<b>(685,634)</b>	<b>(1,183,713)</b>	<b>256,502</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Interest earnings	82,261	54,576	89,198	127,905	110,426
Rental income	1,200	10,027	22,031	20,507	22,969
Other revenue	34,871	38,243	193,834	101,383	43,092
Gain/loss on disposal of capital assets	-	-	4,500	-	-
Interest expense	-	-	(38,278)	(137,271)	(122,975)
Amortization of deferred charges	-	-	(13,742)	(18,322)	-
Other non-operating expenses	-	-	(104,659)	-	-
<b>Total nonoperating revenues (expenses)</b>	<b>118,332</b>	<b>102,846</b>	<b>152,884</b>	<b>94,202</b>	<b>53,512</b>
<b>Income (loss) before contributions</b>	<b>769,047</b>	<b>(810,068)</b>	<b>(532,750)</b>	<b>(1,089,511)</b>	<b>310,014</b>
<b>CAPITAL CONTRIBUTIONS</b>					
Donated capital assets	-	-	-	-	-
Capacity charges	1,547,784	478,614	1,853,106	579,869	66,382
<b>Total capital contributions</b>	<b>1,547,784</b>	<b>478,614</b>	<b>1,853,106</b>	<b>579,869</b>	<b>66,382</b>
<b>SPECIAL ITEM</b>					
Change in assumptions - OPEB	-	-	-	-	-
<b>Change in net position</b>	<b>2,316,831</b>	<b>(331,454)</b>	<b>1,320,356</b>	<b>(509,642)</b>	<b>376,396</b>
<b>Net position, beginning of year</b>	<b>105,273,526</b>	<b>107,590,357</b>	<b>106,824,178</b>	<b>106,891,027</b>	<b>104,477,517</b>
<b>Prior period adjustment</b>	<b>-</b>	<b>(434,725)</b>	<b>(1,253,507)</b>	<b>(1,903,868)</b>	<b>(234,694)</b>
<b>Net position, end of year</b>	<b>\$ 107,590,357</b>	<b>\$ 106,824,178</b>	<b>\$ 106,891,027</b>	<b>\$ 104,477,517</b>	<b>\$ 104,619,219</b>

**Note:**

(1) Amounts may appear to be inconsistent and incomparable as classifications of operating expenses changed in 2012

**Source:** Beaumont-Cherry Valley Water District

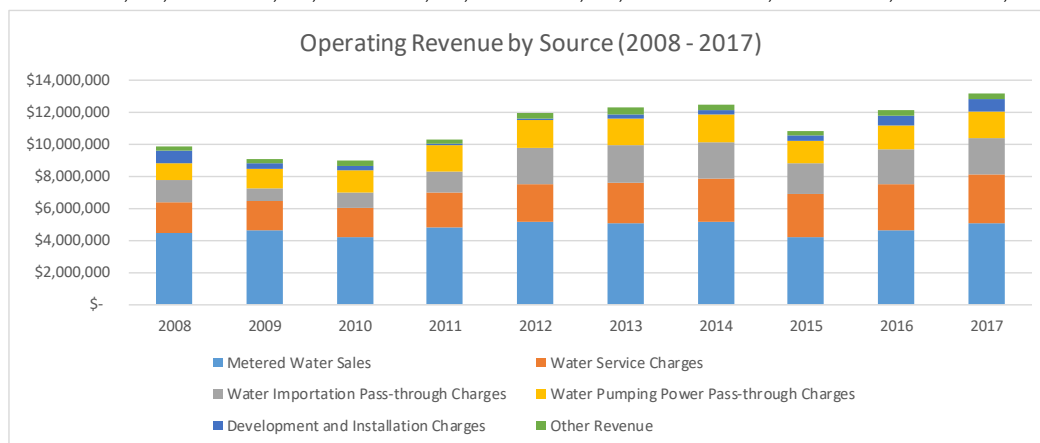
(continued)

2013	2014	2015	2016	2017
\$ 5,046,558	\$ 5,174,292	\$ 4,165,087	\$ 4,655,883	\$ 5,060,758
2,544,173	2,623,140	2,756,998	2,865,733	3,014,752
2,321,236	2,334,731	1,889,751	2,102,694	2,288,455
1,685,246	1,674,936	1,355,677	1,508,460	1,641,681
271,122	315,244	348,830	653,251	818,430
369,537	313,807	315,952	353,419	353,433
12,237,872	12,436,150	10,832,295	12,139,440	13,177,509
3,780,225	2,985,138	3,076,232	2,974,987	3,395,058
-	-	394,267	(225,040)	(87,514)
1,435,343	1,772,112	1,371,858	1,344,733	1,598,665
2,607,642	1,396,410	879,066	2,954,123	4,308,030
270,533	173,873	381,598	193,382	284,724
297,048	468,345	236,757	234,245	292,991
272,990	469,552	591,554	604,118	515,645
2,528,691	2,514,369	2,517,384	2,528,643	2,591,208
96,385	80,162	78,285	75,502	73,674
295,528	310,590	184,169	228,162	250,504
11,246	10,736	10,503	10,978	12,115
11,595,631	10,181,287	9,721,673	10,923,833	13,235,100
642,241	2,254,863	1,110,622	1,215,607	(57,591)
84,830	55,597	84,254	180,342	350,406
17,815	21,007	20,103	20,577	21,715
3,889	291,671	35,528	1,101	89,591
(41,421)	3,310	-	(7,898)	(37,031)
(49,968)	(300)	-	-	-
-	-	-	-	-
-	-	-	-	-
15,145	371,285	139,885	194,122	424,681
657,386	2,626,148	1,250,507	1,409,729	367,090
-	-	1,092,505	1,004,624	-
1,025,791	2,677,180	6,296,897	8,536,867	11,270,398
1,025,791	2,677,180	7,389,402	9,541,491	11,270,398
-	2,964,502	-	-	-
1,683,177	8,267,830	8,639,909	10,951,220	11,637,488
104,619,219	123,424,314	131,692,144	138,810,597	149,761,817
17,121,918	-	(1,521,456)	-	-
<u>\$ 123,424,314</u>	<u>\$ 131,692,144</u>	<u>\$ 138,810,597</u>	<u>\$ 149,761,817</u>	<u>\$ 161,399,305</u>

## Beaumont-Cherry Valley Water District

### Operating Revenue by Source Last Ten Years

Fiscal Year	Metered Water Sales	Water Service Charges	Water Importation Pass-through Charges	Water Pumping Power Pass-through Charges	Development and Installation Charges	Other Revenue	Totals
2008	\$ 4,478,760	\$ 1,883,007	\$ 1,360,785	\$ 1,062,011	\$ 814,546	\$ 271,942	\$ 9,871,051
2009	4,651,105	1,796,816	768,624	1,263,040	282,049	262,823	9,024,457
2010	4,170,001	1,810,098	1,025,996	1,349,287	228,986	381,094	8,965,462
2011	4,766,022	2,188,438	1,326,091	1,617,081	127,141	288,708	10,313,481
2012	5,139,923	2,339,128	2,318,837	1,663,191	146,889	364,628	11,972,596
2013	5,046,558	2,544,173	2,321,236	1,685,246	271,122	369,537	12,237,872
2014	5,174,292	2,623,140	2,334,731	1,674,936	315,244	313,807	12,436,150
2015	4,165,087	2,756,998	1,889,751	1,355,677	348,830	315,952	10,832,295
2016	4,655,883	2,865,733	2,102,694	1,508,460	653,251	353,419	12,139,440
2017	5,060,758	3,014,752	2,288,455	1,641,681	818,430	353,433	13,177,509



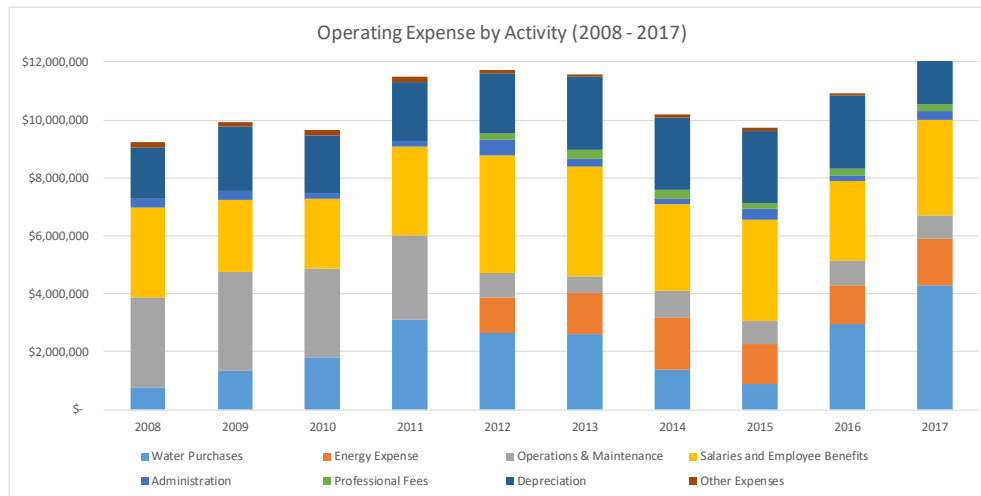
Source: Beaumont-Cherry Valley Water District

# Draft - subject to change

## Beaumont-Cherry Valley Water District

### Operating Expense by Activity<sup>(1)(2)</sup> Last Ten Years

Fiscal Year	Salaries and Employee Benefits	Water Purchases	Energy Expense	Operations & Maintenance	Administration	Professional Fees	Depreciation	Other Expenses	Totals
2008	\$ 3,077,279	\$ 771,112	\$ -	\$ 3,112,538	\$ 332,896	\$ -	\$ 1,763,321	\$ 163,190	\$ 9,220,336
2009	2,495,567	1,361,308	-	3,379,820	303,135	-	2,223,219	174,322	9,937,371
2010	2,404,984	1,815,459	-	3,051,149	187,758	-	1,998,033	193,713	9,651,096
2011	3,094,522	3,125,537	-	2,877,985	196,422	-	2,002,794	199,934	11,497,194
2012	4,040,757	2,642,003	1,231,156	858,532	552,707	211,580	2,072,402	106,957	11,716,094
2013	3,780,225	2,607,642	1,435,343	570,038	270,533	295,528	2,528,691	107,631	11,595,631
2014	2,985,138	1,396,410	1,772,112	937,897	173,873	310,590	2,514,369	90,898	10,181,287
2015	3,470,499	879,066	1,371,858	828,311	381,598	184,169	2,517,384	88,788	9,721,673
2016	2,749,947	2,954,123	1,344,733	838,363	193,382	228,162	2,528,643	86,480	10,923,833
2017	3,307,544	4,308,030	1,598,665	808,636	284,724	250,504	2,591,208	85,789	13,235,100



#### Notes:

- (1) Amounts may appear to be inconsistent and incomparable as classifications of operating expenses changed in 2012  
 (2) Some amounts from the Changes in Net Position schedule are grouped together for comparability

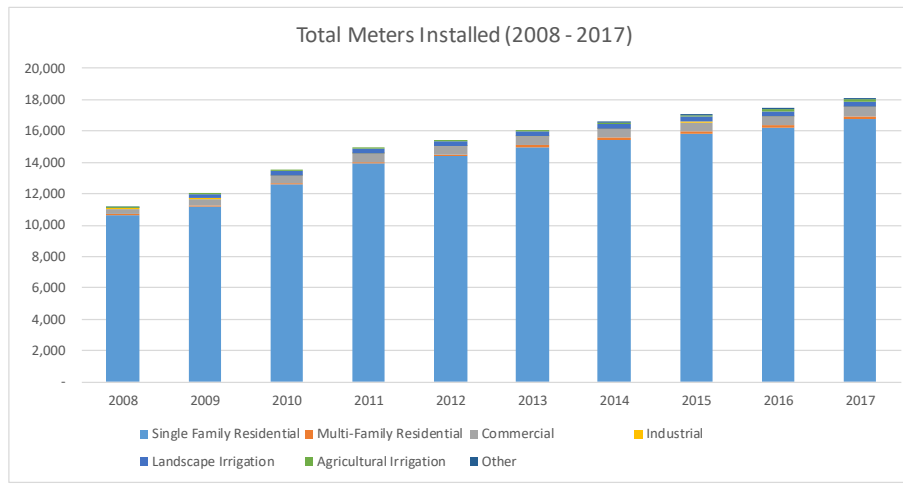
Source: Beaumont-Cherry Valley Water District

# Draft - subject to change

## Beaumont-Cherry Valley Water District

### Customers by Type Last Ten Years

Fiscal Year	Single Family Residential	Multi-Family Residential	Commercial	Industrial	Landscape Irrigation	Agricultural Irrigation	Other	Totals
2008	10,603	96	354	20	46	72	-	11,191
2009	11,143	99	432	22	282	77	-	12,055
2010	12,578	114	453	23	286	82	-	13,536
2011	13,921	122	494	26	288	84	-	14,935
2012	14,388	130	507	26	297	86	-	15,434
2013	14,981	140	536	31	311	89	-	16,088
2014	15,436	140	540	31	314	90	1	16,552
2015	15,860	140	546	31	321	90	2	16,990
2016	16,222	141	560	31	326	89	1	17,370
2017	16,768	141	631	31	337	88	1	17,997



Source: Beaumont-Cherry Valley Water District

# Draft - subject to change

## Beaumont-Cherry Valley Water District

### Principal Customers Current and Seven Years Ago <sup>(1)</sup>

Customer	2017		2010	
	Annual Consumption (hcf)	Percentage of Total Consumption	Annual Consumption (hcf)	Percentage of Total Consumption
City of Beaumont	288,840	5.93%	323,495	6.73%
Beaumont Unified School District	186,692	3.83%	157,291	3.27%
K Hovnanian Four Seasons	171,569	3.52%	75,843	1.58%
Solera Oak Valley Greens	56,312	1.16%	64,616	1.34%
Highland Sprgs Cntry Club	49,583	1.02%	51,032	1.06%
Fairway Cyn Comm Assoc	38,416	0.79%	54,593	1.14%
BCV Rec & Park District	32,266	0.66%	28,546	0.59%
Country Highlands MHC	27,564	0.57%	30,631	0.64%
K Hovnanian Homes	27,219	0.56%	67,767	1.41%
Oak Valley II Community Association	27,190	0.56%	-	0.00%
	<u>905,651</u>	<u>18.60%</u>	<u>853,814</u>	<u>17.77%</u>
Total Water Consumed	<u>4,869,997</u>	<u>100.00%</u>	<u>4,805,082</u>	<u>100.00%</u>

**Notes:**

(1) Data for years prior to 2010 not available

**Source:** Beaumont-Cherry Valley Water District

# Draft - subject to change

## Beaumont-Cherry Valley Water District

### Revenue Rates Last Ten Years

<b>Charges for Water Used (per ccf)</b>									
Fiscal Year	Single-Family Residential		Multi-Family Residential		Commercial / Fire	Landscape	Agricultural Irrigation	Construction	
	Tier 1	Tier 2	Tier 1	Tier 2					
2008	0.84	0.84	0.84	0.84	0.84	0.84	0.47	1.61	
2009	0.84	0.84	0.84	0.84	0.84	0.84	0.47	1.61	
2010	0.80	0.88	0.80	0.82	0.82	0.96	0.84	0.96	
2011	0.91	1.00	0.91	0.93	0.94	1.09	0.96	1.09	
2012	0.96	1.05	0.96	0.98	0.99	1.15	1.01	1.15	
2013	0.96	1.05	0.96	0.98	0.99	1.15	1.01	1.15	
2014	0.96	1.05	0.96	0.98	0.99	1.15	1.01	1.15	
2015	0.96	1.05	0.96	0.98	0.99	1.15	1.01	1.15	
2016	0.96	1.05	0.96	0.98	0.99	1.15	1.01	1.15	
2017	0.96	1.05	0.96	0.98	0.99	1.15	1.01	1.15	

<b>Domestic Service Charge (bi-monthly)</b>											
Fiscal Year	5/8"	3/4"	1"	1.5"	2"	3"	4"	6"	8"	10"	12"
2008	\$ 12.00	17.25	28.00	54.00	85.00	158.00	262.00	522.00	834.00	1,198.00	2,238.00
2009	\$ 12.00	17.25	28.00	54.00	85.00	158.00	262.00	522.00	834.00	1,198.00	2,238.00
2010	\$ 15.00	22.50	37.50	75.01	120.01	240.02	375.03	750.05	1,200.08	1,725.12	2,325.16
2011	\$ 17.04	25.56	42.61	85.21	136.34	272.67	426.05	852.10	1,363.36	1,959.83	2,641.51
2012	\$ 18.01	27.02	45.03	90.06	144.09	288.18	450.28	900.55	1,440.88	2,071.27	2,791.71
2013	\$ 18.01	27.02	45.03	90.06	144.09	288.18	450.28	900.55	1,440.88	2,071.27	2,791.71
2014	\$ 18.01	27.02	45.03	90.06	144.09	288.18	450.28	900.55	1,440.88	2,071.27	2,791.71
2015	\$ 18.01	27.02	45.03	90.06	144.09	288.18	450.28	900.55	1,440.88	2,071.27	2,791.71
2016	\$ 18.01	27.02	45.03	90.06	144.09	288.18	450.28	900.55	1,440.88	2,071.27	2,791.71
2017	\$ 18.01	27.02	45.03	90.06	144.09	288.18	450.28	900.55	1,440.88	2,071.27	2,791.71

Source: Beaumont-Cherry Valley Water District



# Draft - subject to change

## Beaumont-Cherry Valley Water District

### Ratios of Outstanding Debt by Type Last Ten Years

Fiscal Year	General Obligation Bonds	Revenue Bonds	Notes Payable	Capital Leases	Loans Payable	Total Outstanding Debt	Per Capita	Share of Personal Income
2008	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0%
2009	-	-	-	-	-	-	-	0%
2010	-	-	4,530,000	-	-	4,530,000	121.52	0%
2011	-	-	3,585,000	-	-	3,585,000	92.99	0%
2012	-	-	2,600,000	-	-	2,600,000	66.07	0%
2013	-	-	-	-	-	-	-	0%
2014	-	-	-	-	-	-	-	0%
2015	-	-	-	-	-	-	-	0%
2016	-	-	-	-	-	-	-	0%
2017	-	-	-	-	-	-	-	0%

**Source:** Beaumont-Cherry Valley Water District

# Draft - subject to change

## Beaumont-Cherry Valley Water District

### Debt Coverage Last Ten Years

Fiscal Year	Net Revenues	Operating Expenses	Net Available Revenues	Principal	Interest	Total	Debt Coverage Ratio
2008	\$ 11,537,167	\$ (7,457,015)	\$ 4,080,152	\$ -	\$ -	\$ -	0.00
2009	9,605,917	(7,714,152)	1,891,765	-	-	-	0.00
2010	11,123,631	(7,653,063)	3,470,568	470,000	-	470,000	7.38
2011	11,143,145	(9,494,400)	1,648,745	945,000	145,256	1,090,256	1.74
2012	12,215,465	(9,643,692)	2,571,773	985,000	112,976	1,097,976	2.61
2013	13,370,197	(9,066,940)	4,303,257	2,600,000	71,938	2,671,938	1.66
2014	15,481,605	(7,666,918)	7,814,687	-	300	300	0.00
2015	17,269,077	(7,204,289)	10,064,788	-	-	-	0.00
2016	20,878,327	(8,395,190)	12,483,137	-	-	-	0.00
2017	24,909,619	(10,643,892)	14,265,727	-	-	-	0.00

**Source:** Beaumont-Cherry Valley Water District

# Draft - subject to change

## Beaumont-Cherry Valley Water District

### Demographic and Economic Statistics Last Ten Years

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Calendar Year	Population	County of Riverside		
		Median Household Income	Per Capita Personal Income	Unemployment Rate
2008	32,366	\$ 58,168	\$ 24,836	8.4%
2009	33,523	58,134	24,361	10.6%
2010	37,278	57,768	24,431	11.2%
2011	38,553	58,365	24,516	12.9%
2012	39,353	57,096	23,863	14.2%
2013	40,424	56,529	23,591	14.9%
2014	42,117	63,523	23,660	14.3%
2015	43,629	56,603	23,783	12.9%
2016	45,349	57,972	24,443	11.3%
2017 <sup>(1)</sup>	46,179	60,100	36,800	4.3%

**Notes:**

(1) Population Source: State of California Department of Finance;

County Source: Riverside County Economic Development Agency

**Source:** *United States Census Bureau*

# Draft - subject to change

## Beaumont-Cherry Valley Water District

### Principal Employers for the Community Area <sup>(1)</sup>

#### Current Year <sup>(3)</sup>

Employer	2017	
	Number of Employees	Total Employment <sup>(2)</sup>
Casino Morongo	1900	6.36%
Desert Hills Premium Outlet	1700	5.69%
Beaumont Unified School District	639	2.14%
Morongo Resort & Spa	563	1.88%
Banning Unified School District	511	1.71%
San Geronio Memorial Hospital	250	0.84%
Lowe's Distribution Center	250	0.84%
City of Banning	200	0.67%
City of Beaumont	146	0.49%
Skat-Trak, Inc	115	0.38%
Total	6,274	21.00%

#### Notes:

(1) Community Area defined as Beaumont, Banning, Calimesa, Cabazon, and Cherry Valley

(2) Total employment 29,879

(3) Information for 2008 (ten years prior) is unavailable

**Source:** City of Beaumont

# Draft - subject to change

## Beaumont-Cherry Valley Water District

### Full-time and Part-time District Employees by Department Last Ten Years<sup>(1)</sup>

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Department										
Engineering	2	2	2	2	2	2	2	2	3	5
Finance & Administrative Services	13	11	11	13	7	8	6	10	10	12
IT	0	0	0	0	1	1	1	1	1	1
Operations										
Source of Supply	4	4	4	4	3	3	3	3	3	4
Transmission and Distribution	18	13	13	12	11	12	12	11	11	10
Customer Service and Meter Reading	3	3	3	3	3	3	3	3	3	3
Total	<u>40</u>	<u>33</u>	<u>33</u>	<u>34</u>	<u>27</u>	<u>29</u>	<u>27</u>	<u>30</u>	<u>31</u>	<u>35</u>

**Notes:**

(1) As of 12/31 of each year

**Source:** Beaumont-Cherry Valley Water District

# Draft - subject to change

## Beaumont-Cherry Valley Water District

### Operating Indicators by Function Last Ten Years

Function/Program	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
District Service Area (square miles)	28	28	28	28	28	28	28	28	28	28
Water mains (miles)	282	282	282	282	282	282	282	282	282	282
Fire hydrants	1,133	1,189	1,248	1,310	1,375	1,443	1,515	1,590	1,669	1,752
Number of reservoirs/tanks (potable)	14	14	14	14	14	14	14	14	14	14
Storage Capacity (MG)	23.25	23.25	23.25	23.25	23.25	23.25	23.25	23.25	23.25	23.25
Number of reservoirs/tanks (non-potable)	-	-	-	1	1	1	1	1	1	1
Storage Capacity (MG)	-	-	-	2	2	2	2	2	2	2
Number of wells	24	24	24	24	24	24	24	24	24	24
Well Capacity (GPM)	23,175	23,175	23,175	23,175	23,175	23,175	23,175	23,175	23,175	23,175

**Source:** Beaumont-Cherry Valley Water District