



**NOTICE OF
CHANGE OF MEETING DATE**

**The Regular Meeting of the
Finance and Audit Committee of the
Board of Directors of the
Beaumont-Cherry Valley Water District
has changed to
Wednesday, June 11, 2019 at 3:00 p.m.**

NOTICE IS HEREBY GIVEN that the Regular Meeting of the Finance and Audit Committee of the Board of Directors of the Beaumont-Cherry Valley Water District has been re-scheduled for Wednesday, June 11, 2019 at 3:00 p.m., at 560 Magnolia Ave., Beaumont, CA 92223, due to a lack of quorum.

The agenda for this meeting will be posted no later than 2:59 p.m. on Friday, June 7.

Respectfully,

Yolanda Rodriguez
Director of Finance & Administrative Services



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

AGENDA

Tuesday, June 11, 2019 at 3:00 p.m.

NOTE CHANGE OF DATE

560 Magnolia Avenue, Beaumont, CA 92223

CALL TO ORDER

PUBLIC INPUT

PUBLIC COMMENT: At this time, any person may address the Finance and Audit Committee on matters within its jurisdiction which are not on the agenda. However, any non-agenda matters that require action will be referred to staff for a report and possible action at a subsequent meeting. To provide comments on specific agenda items, please complete a Request to Address the Committee form and provide the completed form to the Committee President prior to the committee meeting. Please limit your comments to three minutes. Sharing or passing time to another speaker is not permitted.

ACTION ITEMS

1. Adjustments to the Agenda
2. Review and Acceptance of the May 2, 2019 Minutes of the Finance and Audit Committee (pages 3 - 6)
3. Receive and File the Check Register for the Month of April 2019 (pages 7 - 22)
4. Financial Reports/Recommendations
 - a. Review of the April 2019 Budget Variance Report (pages 23 - 27)
 - b. Review of the April 30, 2019 Cash/Investment Balance Report (page 28)
 - c. Review of Check Register for the Month of May 2019 (pages 29 - 46)
 - d. Review of May 2019 Invoices Pending Approval (pages 47 - 48)
 - e. Presentation and Discussion of Audit and Comprehensive Annual Financial Report for the Fiscal Year Ended December 31, 2018 – DRAFT (pages 49 - 142)
5. Analysis: Monthly electricity expenditures related to production (pages 143 - 145)
6. Update and discussion regarding San Geronio Pass Water Agency (SGPWA) Water Supply Opportunities, Water, Funding Strategies and Costs, and potential impacts on BCVWD ratepayers
7. Discussion of East Branch Extension Construction Activities and potential change orders
8. Action List for Future Meetings
 - a. Update on Water Supply Conditions
 - b. Water rates
 - c. Capacity fees

ANNOUNCEMENTS

- Regular Board Meeting: June 12, 2019 at 6:00 p.m.
- Engineering Workshop: June 27, 2019 at 6:00 p.m.
- Finance and Audit Committee meeting: Wednesday, July 3, 2019 at 3:00 p.m. (Note meeting date is on Wednesday due to holiday)
- Collaborative Agencies Committee meeting: Dark in July
- Regular Board Meeting: July 10, 2019 at 6:00 p.m.
- Personnel Committee meeting: July 22, 2019 at 5:30 p.m.
- Beaumont Basin Watermaster Committee Meeting: August 7, 2019 at 10:00 a.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 in the Board Room of the District 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 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 Government Code §54954.2(a), requests for a disability related modification or accommodation, including auxiliary aids or services, in order to attend or participate in a meeting, should be made to the District Office, at least 48 hours in advance of the meeting to ensure availability of the requested service or accommodation. The District Office may be contacted by telephone at (951) 845-9581, email at info@bcvwd.org or in writing at the Beaumont-Cherry Valley Water District, 560 Magnolia Avenue, Beaumont, California 92223.

CERTIFICATION OF POSTING

I certify that on or before June 7, 2019, 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
DRAFT MINUTES OF MEETING OF THE FINANCE AND AUDIT COMMITTEE
Thursday, May 2, 2019 at 3:00 p.m.
560 Magnolia Avenue, Beaumont, CA 92223

Directors present:	Chairman Hoffman, Director Slawson (Committee members)
Directors absent:	None
Staff present:	Director of Finance and Administrative Services Yolanda Rodriguez, Senior Finance and Administrative Analyst Bill Clayton, Senior Engineer Mark Swanson, Assistant Director of Operations James Bean, Accounting Technician Sally Hernandez, Administrative Assistant Erica Gonzales
Members of the public who registered	None.

CALL TO ORDER

Chairman Hoffman called the meeting to order at 3:01 p.m. at 560 Magnolia Avenue, Beaumont, California.

PUBLIC INPUT: *None.*

ACTION ITEMS

1. Adjustments to the Agenda
2. Review and Acceptance of the April 4, 2019 Minutes of the Finance and Audit Committee

The Committee accepted the minutes of April 4, 2019 as presented.

3. Receive and File the Check Register for the Month of March 2019

The Committee received and filed the March 2019 Check Register as presented.

4. Financial Reports/Recommendations
 - a. Review of the March 2019 Budget Variance Report
 - b. Review of the Quarterly Statement of Cash Flows for March 31, 2019
 - c. Review of the March 31, 2019 Cash/Investment Balance Report
 - d. Review of Check Register for the Month of April 2019
 - e. Review of April 2019 Invoices Pending Approval

Director Hoffman noted that interest income is above budgeted. Director of Finance and Administrative Services Yolanda Rodriguez noted that income from LAIF is averaging \$50,000 per month, and Cal Trust is averaging \$70,000 per month.

Operating revenue is on target, Hoffman indicated.

Director Slawson noted that there is a large balance in the bank, however those funds will run out fast with the increased water rates from the San Geronio Pass Water Agency. Ms. Rodriguez reminded that much of the funds are earmarked for specific projects. Unrestricted funds, Director Hoffman pointed out, total a little more than \$400,000.

In response to Directors Hoffman and Slawson, Assistant Director of Operations James Bean explained the work done by the California Conservation Corps on the Edgar Canyon properties. Director Hoffman advised of a potential irrigation leak at the recharge facility. Mr. Bean noted that maintenance is a struggle this year due to the amount of rain.

Director Slawson pointed out the imported water rate of \$317 and noted this will be one of the last times this rate is seen.

Director Slawson pointed out a refund of fees asked about the status of Rich Development. Mr. Swanson explained this is the commercial development between Second and First streets with the car wash, Panera, and Sonic. Originally, the plan included a grocery store with estimated consumption of 14 EDUs. It was known that this would change; there was a process to achieve the change and Rich Development paid the facilities fees associated for the consumption. The estimate was revised for Sonic to replace the grocery store using consumption data from other Sonic locations nearby, bringing the EDUs down to something like 2.9. The refund balances the new use.

Director Hoffman asked about the cost of the door panel on vehicle unit 34. Mr. Bean explained this was repair work due to the vandalism of the truck. The vandal was arrested.

In response to Director Slawson, Mr. Bean explained the paving contract. The contractor makes the patch repairs as one batch. Staff obtains bids for the work.

Assistant Director of Operations James Bean answered questions on the automatic meter reading project from Directors Hoffman and Slawson. He also explained work done on the backhoe.

f. Discussion: Timeline of Approval of 2018 Audit and Comprehensive Annual Financial Report

Director of Finance and Administrative Services Yolanda Rodriguez requested a Special Meeting of the Finance and Audit Committee to be held to facilitate acceptance of the audit, as the F&A Committee members will be away from the District on the Bay Delta Tour on the date of the regular meeting. She will send out an email regarding the meeting date of Tuesday, June 11.

Director Hoffman asked about the typical length of time for an audit contract. Senior Finance and Administrative Analyst Bill Clayton indicated that best practices suggest five years maximum. Director Hoffman advocated for regular change.

5. Analysis: Monthly electricity expenditures related to production

Staff presented a comparison of three years' expenditures for the same month. Director Hoffman indicated he expected an increase due to higher production and increased electric rates. The cost is higher, Mr. Clayton explained, but production is a just little higher resulting in a similar expense. Ms. Rodriguez pointed out that the cost to produce one acre-foot in 2019 is \$151. The cost of electricity was \$269,363. In 2018, production, year to date, was double, so cost was higher at \$297,133. The cost per acre foot in 2018 was \$131. In 2017, the cost per acre foot was \$136.80 and the total cost of electricity for production, year to date, was \$212,021.

Director Slawson asked about making adjustments to take advantage of lower rates. Mr. Bean assured that staff tries to run as efficiently as possible. The cheapest time of day was previously at night, it recently changed to midday when solar is in effect, and the most expensive time of day is overnight, he explained. Staff is monitoring equipment such as high horsepower motors for excess heat while running during the day. Some of the equipment may require air conditioning units. Previously, Bean continued, there were penalties for use during peak hours, however with the higher rates, penalties have been eliminated. If necessary, equipment can run but at a higher rate.

Senior Engineer Mark Swanson explained billing units of one hundred cubic feet (748 gallons) corresponding to meter reads. Discussion continued regarding production.

6. Update and discussion regarding San Geronio Pass Water Agency (SGPWA) water Supply Opportunities, Water, Funding Strategies and Costs, and potential impacts on BCVWD ratepayers

Ms. Rodriguez reminded the Committee that the San Geronio Pass Water Agency raised its imported water rates from \$317 to \$399 per acre foot. Staff recommends the Board of Directors commission a rate study. The Proposition 218 process is expected to take ten months, Rodriguez said. She explained the selection process for the rate study proposals.

Director Slawson asked for clarification. Ms. Rodriguez explained the study must determine and justify costs to provide before action can be taken. Director Slawson pointed out that the SGPWA may raise rates again, and asked whether the rate study would include variables. Ms. Rodriguez indicated all possibilities would be studied. Mr. Clayton added that there may be allowances for pass-through costs for providers such as the SGPWA and Edison, so rates can be adjusted automatically according to the nexus study for up to five years.

Ms. Rodriguez noted the importance of covering costs and assuring funds for capital improvements.

Director Hoffman asked about the flat rate for both existing and new residences. He noted that his customers indicate they believe they should not have to pay the increased costs of water for new residents coming in; their rates should stay the same. If the District must purchase new water, it should be the responsibility of the new residents to purchase that supply. He said he agrees with it to a certain extent, but acknowledged there are other expenses such as increased cost of operations, labor, vehicles and more that affect all ratepayers. He posited that the existing ratepayers may not take those things into consideration. Director Slawson suggested that the developer fees are designed to cover those infrastructure costs. The new rate study, he noted, will make sure that developers are being accurately charged.

Director Hoffman pointed out that even with the rate study, the District cannot retroactively charge customers for those increased costs.

Mr. Swanson briefly explained facilities fees.

7. Discussion of East Branch Extension Construction Activities and potential change orders

Assistant Director of Operations James Bean gave an update on the project.

8. Action List for Future Meetings:

- Update on Water Supply Conditions
- Water rates
- Capacity fees

ANNOUNCEMENTS

Chair Hoffman read the following announcements:

- Regular Board Meeting: May 8, 2019 at 6:00 p.m.
- Personnel Committee special meeting: May 20, 2019 at 5:30 p.m.
- Engineering Workshop: May 23, 2019 at 6:00 p.m.
- Beaumont Basin Watermaster Committee Meeting: June 5, 2019 at 10:00 a.m.
- Finance and Audit Committee meeting: Tuesday, June 11, 2019 at 3:00 p.m. (Note Special Meeting date)
- Regular Board Meeting: June 12, 2019 at 6:00 p.m.
- Collaborative Agencies Committee meeting: July 3, 2019 has been cancelled.

ADJOURNMENT

Chair Hoffman adjourned the meeting at 4:05 p.m.

DRAFT UNTIL APPROVED

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: 4/25/2019 12:07 PM

Beaumont-Cherry Valley Water District

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



Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
ACH	10087 1-023-172-800 1-023-172-800	EDD PR Batch 00005.03.2019 State Income Tax PR Batch 00005.03.2019 CA SDI	03/28/2019		212.57 16.65
Total for this ACH Check for Vendor 10087:				0.00	229.22
ACH	10094 85583834 85583834 85583834 85583834	U.S. Treasury PR Batch 00005.03.2019 Medicare Employee Portion PR Batch 00005.03.2019 Medicare Employer Portion PR Batch 00005.03.2019 FICA Employer Portion PR Batch 00005.03.2019 FICA Employee Portion	03/28/2019		67.92 67.92 290.43 290.43
Total for this ACH Check for Vendor 10094:				0.00	716.70
Total for 3/28/2019:				0.00	945.92
ACH	10087 1-247-207-616 1-247-207-616	EDD PR Batch 00006.03.2019 State Income Tax PR Batch 00006.03.2019 CA SDI	04/01/2019		168.58 18.73
Total for this ACH Check for Vendor 10087:				0.00	187.31
ACH	10094 72257161 72257161 72257161 72257161 72257161	U.S. Treasury PR Batch 00006.03.2019 Medicare Employer Portion PR Batch 00006.03.2019 FICA Employer Portion PR Batch 00006.03.2019 Medicare Employee Portion PR Batch 00006.03.2019 FICA Employee Portion PR Batch 00006.03.2019 Federal Income Tax	04/01/2019		46.98 200.86 46.98 200.86 241.25
Total for this ACH Check for Vendor 10094:				0.00	736.93
Total for 4/1/2019:				0.00	924.24
ACH	10085 15606513 15606513 15606513 15606513 15606513 15606513 15606513 15606513 15606513	CalPERS Retirement System PR Batch 00001.04.2019 CalPERS 1% ER Paid PR Batch 00001.04.2019 CalPERS 7% Final Pay PR Batch 00001.04.2019 CalPERS 8% EE Paid PR Batch 00001.04.2019 CalPERS 7% Final Pay PR Batch 00001.04.2019 CalPERS 7% EE Deduction PR Batch 00001.04.2019 CalPERS 8% ER Paid PR Batch 00001.04.2019 CalPERS ER PEPRA PR Batch 00002.04.2019 CalPERS 8% EE Paid PR Batch 00001.04.2019 CalPERS ER Paid Classic	04/04/2019		172.94 242.35 2,035.13 242.35 3,556.52 1,151.17 2,532.50 194.83 8,211.61 350.09
Total for this ACH Check for Vendor 10085:				0.00	18,689.49

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
ACH	10087	EDD	04/04/2019		
	1-469-632-704	PR Batch 00002.04.2019 State Income Tax			43.54
	1-469-632-704	PR Batch 00002.04.2019 CA SDI			24.35
	1-469-632-704	PR Batch 00001.04.2019 CA SDI			952.28
	1-469-632-704	PR Batch 00001.04.2019 State Income Tax			3,757.08
Total for this ACH Check for Vendor 10087:				0.00	4,777.25
ACH	10094	U.S. Treasury	04/04/2019		
	35466215	PR Batch 00002.04.2019 FICA Employer Portion			150.99
	35466215	PR Batch 00001.04.2019 FICA Employer Portion			5,945.92
	35466215	PR Batch 00002.04.2019 FICA Employee Portion			150.99
	35466215	PR Batch 00001.04.2019 Medicare Employee Portion			1,390.57
	35466215	PR Batch 00002.04.2019 Medicare Employee Portion			35.31
	35466215	PR Batch 00001.04.2019 Federal Income Tax			9,195.49
	35466215	PR Batch 00001.04.2019 Medicare Employer Portion			1,390.57
	35466215	PR Batch 00002.04.2019 Federal Income Tax			227.10
	35466215	PR Batch 00002.04.2019 Medicare Employer Portion			35.31
	35466215	PR Batch 00001.04.2019 FICA Employee Portion			5,945.92
Total for this ACH Check for Vendor 10094:				0.00	24,468.17
ACH	10141	Ca State Disbursement Unit	04/04/2019		
	Q54A9Q86657	PR Batch 00001.04.2019 Garnishment			266.30
	Q54A9Q86657	PR Batch 00001.04.2019 Garnishment			288.46
Total for this ACH Check for Vendor 10141:				0.00	554.76
ACH	10203	Voya Financial	04/04/2019		
	VB1450-PP07	PR Batch 00001.04.2019 Deferred Comp			450.00
	VB1450-PP07	PR Batch 00002.04.2019 Deferred Comp			25.00
Total for this ACH Check for Vendor 10203:				0.00	475.00
ACH	10264	CalPERs Supplemental Income Plans	04/04/2019		
	15629160	PR Batch 00001.04.2019 CalPERS 457			1,384.31
	15629160	PR Batch 00001.04.2019 CalPERS 457 %			48.36
Total for this ACH Check for Vendor 10264:				0.00	1,432.67
8782	10000	A C Propane Co	04/04/2019		
	225084	Propane Refill Mar 2019 - 9781 Avenida Miravi			-270.96
	225084	Propane Refill Mar 2019 - 9781 Avenida Miravi			403.57
	225084	Propane Credit Balance - M Morales 9781 Ave Mira			270.96
	225085	Propane Refill Mar 2019 - 13695 Oak Glen Rd			559.38
	225085	Apply Propane Credit Balance - J Haggin 13695 O			225.00
	225085	Propane Refill Mar 2019 - 13695 Oak Glen Rd			-225.00
	225086	Propane Refill Mar 2019 - 13697 Oak Glen Rd			-225.00
	225086	Apply Propane Credit Balance - J Beans 13697 O			225.00
	225086	Propane Refill Mar 2019 - 13697 Oak Glen Rd			574.46
Total for Check Number 8782:				0.00	1,537.41
8783	10144	Alsco Inc	04/04/2019		
	LYUM1349322	Cleaning of Mats & Shop Towels 12th/Palm Mar 2019			35.10
	LYUM1349324	Cleaning of 3 Office Mats 560 Magnolia Mar 2019			20.95
	LYUM1352382	Case of Plastic Gloves - Yard Stock			94.69
	LYUM1353176	Cleaning of Mats & Shop Towels 12th/Palm Mar 2019			35.10
	LYUM1353178	Cleaning of 3 Office Mats 560 Magnolia Mar 2019			34.26
Total for Check Number 8783:				0.00	220.10

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
8784	10773 19-169	Bartel Associates, LLC Basic Valuation and GASB 75 Accounting Report 10/2018-12/2018	04/04/2019		6,500.00
Total for Check Number 8784:				0.00	6,500.00
8785	10283 03052019 03052019	BCVWD Custodian of Petty Cash Postage for Certified COBRA Letter - 560 Magnolia Postage for Rate Study RFP's - 560 Magnolia	04/04/2019		6.75 21.05
Total for Check Number 8785:				0.00	27.80
8786	10335 71545	Beaumont Safe & Lock (15) Duplicate Keys - Trailers	04/04/2019		24.24
Total for Check Number 8786:				0.00	24.24
8787	10308 306-19 306-19 306-19 306-19	Byrd Industrial Electronics Labor- Replace Transducers - Vineland/P2 2800 Labor - Replace Tranducer - Upper Edgar Transducer - Upper Edgar Transducers - Vineland/P2 2800	04/04/2019		831.24 613.55 354.00 708.00
Total for Check Number 8787:				0.00	2,506.79
8788	10777 INNU-003397	California Conservation Corps Crew Clean Up for Oak Glen Conservation Camp 2/1-28/19	04/04/2019		12,980.00
Total for Check Number 8788:				0.00	12,980.00
8789	10774 151120 151122 151122	Jesus Camacho (18) Truck Washes - Mar 2019 (2) Truck Washes Apr 2019 (15) Truck Washes Apr 2019	04/04/2019		190.00 30.00 150.00
Total for Check Number 8789:				0.00	370.00
8790	10614 25221 25221 25258	Cherry Valley Automotive Labor - Changed Oil/Filter - OD 25,058 Unit 32 Changed Oil/Filter - OD 25,058 Unit 32 Tire Repair - OD 60,968 Unit 3	04/04/2019		22.00 144.89 10.00
Total for Check Number 8790:				0.00	176.89
8791	10351 5553 6138	Cherry Valley Nursery & Landscape Supply Grass Seeds/Flowers - Hydrant Install 10943 Bellflower Grass Seeds/Flowers - Hydrant Install 10943 Bellflower	04/04/2019		113.11 61.87
Total for Check Number 8791:				0.00	174.98
8792	10390 S1361629.001	Dangelo Company (50) 6" Flg Gaskets - Inventory	04/04/2019		102.47
Total for Check Number 8792:				0.00	102.47
8793	10303 9123327422 9123327422 9123327422 9123327422	Grainger Inc (3) Disposable Mask Boxes - PPE District Employees (2) Ear Plugs Boxes - PPE District Employees (5) Gloves - PPE District Employees (5) Chemical Resistant Gloves - PPE District Employees	04/04/2019		101.92 173.63 28.50 30.71
Total for Check Number 8793:				0.00	334.76

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
8794	10273	Inland Water Works Supply Co.	04/04/2019		
	S1021265.001	(10) 8 Red Rings For Flex - Inventory			233.89
	S1021265.001	(9) 5/8" x 10.5" Bolts For Flex - Inventory			60.74
	S1021265.001	(4) 8 Center Rings For Flex - Inventory			177.33
	S1021265.001	(8) Gaskets For Flex 8.55-8.75 - Inventory			75.07
	S1021265.002	(51) 5/8" x 10.5" Bolts For Flex - Inventory			344.17
	S1021265.004	(8) 6" Black Rings For Flex - Inventory			147.85
	S1021265.005	(2) 6" Black Rings For Flex - Inventory			36.95
	S1021404.001	(1) 16" x 8" Flg Tees - Inventory			841.98
	S1021404.001	(3) 8" Flg x MJ 90 - Inventory			811.83
	S1021720.001	(4) 2" Saddle Mounts - Cherry Intertic Repairs			701.85
	S1021720.001	(2) 16" Flanges - Well 22			404.25
	S1021894.001	(4) 16" Bolt & Nut Sets - Cherry Intertic Repairs			169.07
	S1021894.001	(8) 16" Non ASB Ring Gaskets - Cherry Intertic Repairs			176.72
Total for Check Number 8794:				0.00	4,181.70
8795	10496	John Borden Heating & Air Conditioning	04/04/2019		
	S-76985	Annual Maintenace - 560 Magnolia			475.00
	S-77090	(2) Replace Condenser Motor Fans - 560 Magnolia			1,328.00
	S-77090	Pan Treatment for 5 AC Systems - 560 Magnolia			420.00
Total for Check Number 8795:				0.00	2,223.00
8796	10202	Kaboo Leasing Co.	04/04/2019		
	255014	Weld Flange - Cherry Yard			770.00
	255014	Weld Flush Line - Well 22			440.00
Total for Check Number 8796:				0.00	1,210.00
8797	10429	Legend Pump & Well Service Inc	04/04/2019		
	55424	Emer Repair - Replace/Remove Motor - Well 21			28,819.30
	55425	Emer Repair- Motor (2) Head Shaft - Well 21			5,800.00
	55426	Emer Repair- Motor/Conduits/Wiring - Well 21			3,979.00
	55427	Emer Repair- Motor/Conduits/Wiring - Booster 21A			18,329.50
	55428	Emer Repair-Motor/Conduits/Wiring - Booster 21A			2,961.00
	55464	Emer Repair - Remove/Install Motorr - Well 26			2,975.00
Total for Check Number 8797:				0.00	62,863.80
8798	10026	McCrometer Inc	04/04/2019		
	521807RI	Recalibrate Meters at Recharge Facilities			2,893.84
	521807RI	Recalibrate Meters at Recharge Facilities-Sensor Assy			118.53
	521807RI	Labor - Recalibrate Meters at Recharge Facilities-Sensor Assy			196.00
Total for Check Number 8798:				0.00	3,208.37
8799	10196	National Meter & Automation, Inc	04/04/2019		
	S1110928.004	(72) 5/8" Badger With Wire - Inventory			11,093.94
Total for Check Number 8799:				0.00	11,093.94
8800	10055	Nino's	04/04/2019		
	6877	Auto/Diesel Fuel - 12/03/18-3/27/19 - District Trucks			2,725.41
Total for Check Number 8800:				0.00	2,725.41
8801	10102	Pat's Pots	04/04/2019		
	17226	Labor Rental Portable Toilets - 2/12-3/11/19 Feb 2019			310.00
	17227	Labor Rental Portable Toilets - 3/12-4/8/19 Mar 2019			310.00
	17228	Labor Rental Portable Toilets - 4/9-/5/6/19 Apr 2019			310.00
Total for Check Number 8801:				0.00	930.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
8802	10632 WOA00011386	Quinn Company Dozer Repair And Travel - Caterpillar	04/04/2019		1,884.07
Total for Check Number 8802:				0.00	1,884.07
8803	10056 W52898 W52898 W52906 W52906 W52907 W52907	RDO Equipment Co. Trust# 80-5800 Test Kit/Washer/Snap Ring - JD Backhoe Labor - Replaced Washer/Rings/Brakes/Hub - JD Backhoe Labor - Yearly Preventive Maniit - JD Backhoe Labor - Yearly Preventive Maniit - JD Backhoe Parts -Yearly Preventive Maniit - Disking Tractor Labor - Yearly Preventive Maniit - Disking Tractor	04/04/2019		28.70 539.35 603.75 422.61 485.66 504.00
Total for Check Number 8803:				0.00	2,584.07
8804	10277 15099	Rio Stone Building Materials Replace Concrete Due To Main Leak - 8981 Miravilla	04/04/2019		169.63
Total for Check Number 8804:				0.00	169.63
8805	10317 416577 416577	Robertson's Ready Mix Sand/Base for Meter Maint and Repairs Sand/Base for Maint on Pipelines and Hydrants	04/04/2019		471.21 471.21
Total for Check Number 8805:				0.00	942.42
8806	10290 19-00188 19-00188	San Gorgonio Pass Water Agency 15 AF @ \$317 for Feb 2019 1735 AF @ \$317 for Mar 2019	04/04/2019		4,755.00 232,995.00
Total for Check Number 8806:				0.00	237,750.00
8807	10276 00610763 Apr 2019 00610763 Apr 2019 00610763 Apr 2019	Standard Insurance Company Employee Adjustment Per Salary Increases April 2019 Pending Credit Term Employees April 2019 Monthly Life & AD&D Insurance April 2019	04/04/2019		19.84 30.89 816.33
Total for Check Number 8807:				0.00	867.06
8808	10031 3408759633 3409327835	Staples Business Advantage Tape/Paper - 560 Magnolia (5) Toners - 560 Magnolia	04/04/2019		207.46 790.40
Total for Check Number 8808:				0.00	997.86
8809	10770 SIO8869 W1006617 W1006617 W1006617 W1006617 W1006617 W1006617 W1006617 W1006617 W1006617 W1006617 W1006617	Sulzer Electro-Mechanical Services, Inc 40 HP Motor - Well 6 Labor Rewind Stator - Well 26 Labor Shop - Well 26 Misc Hardware/Environmental - Well 26 Labor - Balancing - Well 26 Labor Test Cooling Lines - Well 26 Bearings - Well 26 Labor - Test Rotor - Well 26 Glass w/Reflector/Oil Plug - Well 26 Rewind Stator Materials - Well 26	04/04/2019		4,095.36 3,523.31 1,280.00 50.00 360.00 135.00 1,519.09 180.00 117.30 5,200.00
Total for Check Number 8809:				0.00	16,460.06

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
8810	10443 10506	Superior Gate Services Replace Solar Panel/ Test All Operations - Middle Canyon Gate	04/04/2019		940.00
Total for Check Number 8810:				0.00	940.00
8811	10284 320190042 320190042	Underground Service Alert of Southern California Monthly Maintenance Fee Mar 2019 92 New Ticket Charges Mar 2019	04/04/2019		10.00 151.80
Total for Check Number 8811:				0.00	161.80
8812	10778 4439 4440 4441 4442 4443	Urban Habitat Maintenance - Site 1 BCVWD Business Office Maintenance - Site 5 Well Site 2 Maintenance - Site 6 Well Site 3 Maintenance - Site 7 Well Site 16 Maintenance - Site 11 Well Site 25	04/04/2019		180.00 420.00 510.00 450.00 180.00
Total for Check Number 8812:				0.00	1,740.00
8813	10385 5448020	Waterline Technologies, Inc. - PSOC 900 Gallons of Chlorine - Well 25	04/04/2019		1,197.00
Total for Check Number 8813:				0.00	1,197.00
8814	10158 82352	Wienhoff Drug Testing 2019 Annual Consortium Fee	04/04/2019		75.00
Total for Check Number 8814:				0.00	75.00
8815	UB*03320	Adreana Canchola Refund Check Refund Check Refund Check Refund Check	04/04/2019		13.23 27.60 9.49 19.92
Total for Check Number 8815:				0.00	70.24
8816	UB*03321	Crystal Davis Refund Check Refund Check Refund Check Refund Check	04/04/2019		36.60 17.54 12.58 45.78
Total for Check Number 8816:				0.00	112.50
8817	UB*03322	Delores Goines Refund Check Refund Check Refund Check Refund Check	04/04/2019		15.51 21.63 45.12 83.59
Total for Check Number 8817:				0.00	165.85
8818	UB*03318	Jessica Gomez Refund Check Refund Check Refund Check Refund Check	04/04/2019		16.13 33.66 11.57 15.79
Total for Check Number 8818:				0.00	77.15

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
8819	UB*03319	George Johnson Refund Check Refund Check Refund Check Refund Check	04/04/2019		1.44 1.03 43.52 2.99
Total for Check Number 8819:				0.00	48.98
8820	UB*03317	Dana McDonald Refund Check Refund Check Refund Check Refund Check	04/04/2019		24.68 11.83 8.49 125.46
Total for Check Number 8820:				0.00	170.46
8821	10771	Rich Development Enterprises, LLC Refund Facilities Fees - Pressure Reducing Stations Refund Facilities Fees - Misc Projects Refund Facilities Fees - Local Water Resources Refund Facilities Fees - Recycled Water Facilities Refund Facilities Fees - Transmission (16") Refund Facilities Fees - Water System Financing Cost Refund Facilities Fees - Water Rights (SWP) Refund Facilities Fees - Booster Refund Facilities Fees - Storage Refund Facilities Fees - Water Treatment Plant Refund Facilities Fees - Wells	04/04/2019		788.10 688.20 5,383.50 15,562.20 17,404.80 3,385.50 13,597.50 1,542.90 22,288.80 10,223.10 21,489.60
Total for Check Number 8821:				0.00	112,354.20
8822	UB*03324	Donna Rowe Refund Check	04/04/2019		126.92
Total for Check Number 8822:				0.00	126.92
8823	UB*03323	Alysia Schauf Refund Check	04/04/2019		214.54
Total for Check Number 8823:				0.00	214.54
8824	10042 07132135000Mar	Southern California Gas Company Monthly Gas Charges 2/27-3/28/19 Mar 2019	04/04/2019		14.30
Total for Check Number 8824:				0.00	14.30
Total for 4/4/2019:				0.00	542,913.11
8825	10025	Lee's Auto Body Labor - Remove/Refinish/Replce - Door Panel Unit 34 Door Panel - Unit 34 Labor - Deductible Unit 34	04/08/2019		809.85 840.59 500.96
Total for Check Number 8825:				0.00	2,151.40
Total for 4/8/2019:				0.00	2,151.40

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
ACH	10288 03142019 03142019 03142019 03142019	CalPERS Health Fiscal Services Division Admin Fee for Health Insurance Apr 2019 Retired Employees Health Insurance Apr 2019 Admin Fee for Retired Emp Health Insurance Apr 2019 Active Employees Health Insurance Apr 2019	04/10/2019		110.92 2,370.00 11.27 48,224.60
Total for this ACH Check for Vendor 10288:				0.00	50,716.79
Total for 4/10/2019:				0.00	50,716.79
ACH	10030 2039374889Mar 2039374889Mar 2039374889Mar 2039374889Mar 2039374889Mar 2039374889Mar 2039374889Mar 2039374889Mar	Southern California Edison Electricity 1/23-2/22/19 - Wells Mar 2019 Electricity 2/19-3/20/19 - Wells Mar 2019 Electricity 2/19-3/20/19 - 815 E 12th Ave Mar 2019 Electricity 2/19-3/20/19 - 13697 Oak Glen Rd Mar 2019 Electricity 2/19-3/20/19 - 13695 Oak Glen Rd Mar 2019 Electricity 2/19-3/20/19 - 560 Magnolia Ave Mar 2019 Electricity 2/19-3/20/19 - 9781 Avenida Miravilla Mar 2019 Electricity 2/19-3/20/19 - 12303 Oak Glen Rd Mar 2019	04/15/2019		198.71 89,685.94 332.26 169.42 116.85 1,425.66 72.53 246.33
Total for this ACH Check for Vendor 10030:				0.00	92,247.70
ACH	10086 013291	American Family Life Assurance Company of Columbus AFLAC Employee Insurance Mar 2019	04/15/2019		773.28
Total for this ACH Check for Vendor 10086:				0.00	773.28
ACH	10138 HW201 Apr 2019	ARCO Business Solutions ARCO Fuel Charges 3/12-4/11/19 Apr 2019	04/15/2019		7,129.70
Total for this ACH Check for Vendor 10138:				0.00	7,129.70
ACH	10287 10016 10035 10037 10046 10147 10153 10192 10228 10335 10338 10420	Bank of the West City of Beaumont Police Report - Damage to Unit 34 - 560 Magnolia USA Blue Book Replacement Cable for District Sounder Waste Management Of Inland Empire Yard Dumpsters 815 E 12th Feb 2019 Recycling Dumpster Charges - 815 E 12th Feb 2019 Monthly Sanitation 560 Magnolia Feb 2019 Recycling Dumpster Charges- 560 Magnolia Feb 2019 Recycling Dumpster Charges - 815 E 12th Mar 2019 Yard Dumpsters 815 E 12th Mar 2019 Monthly Sanitation 560 Magnolia Feb 2019 Recycling Dumpster Charges- 560 Magnolia Feb 2019 Press Enterprise Media Civil Engineering Assistant Online Information Services, Inc 133 Credit Reports for Feb 2019 Brown and Caldwell Civil Engineering Assistant Jaytown Industries Inc (6) Logo Decal For District Properties Logo Decal For District Properties Consolidated Electrical Distributors Inc (20) Fuses - District Pumping Stations Beaumont Safe & Lock Key Duplication - 560 Magnolia California Special Districts Association Civil Engineering Assistant Amazon.com	04/15/2019		1.75 809.13 263.91 79.93 97.06 79.93 263.91 97.06 79.93 263.91 97.06 79.93 576.60 397.20 100.00 70.04 70.04 258.17 29.09 105.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
		Padlocks - Lock Off Services			109.85
		Calif Use Sale Tax - Padlocks - Lock Off Services			-7.90
		4 Tiers Letter Tray - 560 Magnolia			24.67
		2019 Wall Calendar - 560 Magnolia			19.88
		Frames - Welcome Home Vietnam Veterans			129.26
		Frames - Welcome Home Vietnam Veterans			19.65
		CA Use Sale Tax Frames - Welcome Home Vietnam Veterans			-9.29
	10424	Top-Line Industrial Supply, LLC			
		Pressure Washer for Vac Truck			27.50
		Swivel/Filter - Diesel Tank Unit 17			91.15
		Strainers For Trash Pumps			116.37
	10437	Safelite Autoglass			
		Replace Window - Unit 34			412.44
	10442	CareerTrack			
		Annual Training Subscription - S Molina			199.00
	10457	Jon's Flags & Poles Inc			
		(2) US Flags - Replacement/Spare			190.36
		(2) California Flags - Replacement/Spare			187.00
	10506	Santa Ana Watershed Project Authority			
		2019 Santa Ana Watershed Conf 3-29-19 - D Hoffman			158.61
		2019 Santa Ana Watershed Conf 3-29-19 - L Williams			158.61
		2019 Santa Ana Watershed Conf 3-29-19 - J Covington			158.61
	10526	Verizon			
		Monthly Phone Service March 2019			968.10
	10546	Frontier Communications			
		03/10-4/09/19 Mar 2019 FIOS/FAX 12			316.77
		2/25-3/24/19 Mar 2019 FIOS/FAX 56			289.12
	10598	myfax			
		Annual Subscription Fee For HR Fax 2019			110.00
	10623	WP Engine			
		Web Host for BCVWD Website March 2019			35.00
	10635	Cal-Mesa Steel Supply, Inc			
		HR Angle - Roof Well 3			299.55
	10692	MMSoft Design			
		Network Monitoring Software Mar 2019			153.91
	10761	BLS*Spamtitan			
		Monthly Spam Filter March 2019			48.18
	10762	The Good Guys AC			
		Emerg Repair Due To Lightning - 13695 Oak Glen Rd			638.00
		Emerg Repair Due To Lightning - 13697 Oak Glen Rd			638.00
	10766	Sam's Club			
		2 Drawer Lateral File Cabinet - 560 Magnolia			253.19
	10775	AV Programming Associates			
		BCVWD 2019 Support Work Order			540.00
	10776	Impact Promotional Pro			
		Community Outreach/Centennial Bottles			688.17
		100th BCVWD Lapel Pins			556.34
	10784	Autodesk, Inc			
		Software - AutoCad Licenses - Engineering			390.00
		Total for this ACH Check for Vendor 10287:		0.00	11,368.78
		Total for 4/15/2019:		0.00	111,519.46

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
ACH	10085 15606513 15606513 15606513 15606513 15606513 15606513	CalPERS Retirement System PR Batch 00003.04.2019 CalPERS 7% EE Deduction PR Batch 00003.04.2019 CalPERS 1% ER Paid PR Batch 00003.04.2019 CalPERS 8% EE Paid PR Batch 00003.04.2019 CalPERS 8% ER Paid PR Batch 00003.04.2019 CalPERS ER PEPRA PR Batch 00003.04.2019 CalPERS ER Paid Classic PR Batch 00003.04.2019 CalPERS Final Payout Adj	04/18/2019		3,541.94 172.94 2,185.68 1,151.17 2,516.76 8,482.13 30.29
Total for this ACH Check for Vendor 10085:				0.00	18,080.91
ACH	10087 0-950-474-944 0-950-474-944	EDD PR Batch 00003.04.2019 CA SDI PR Batch 00003.04.2019 State Income Tax	04/18/2019		954.08 3,852.72
Total for this ACH Check for Vendor 10087:				0.00	4,806.80
ACH	10094 34248134 34248134 34248134 34248134 34248134	U.S. Treasury PR Batch 00003.04.2019 Medicare Employer Portion PR Batch 00003.04.2019 FICA Employee Portion PR Batch 00003.04.2019 FICA Employer Portion PR Batch 00003.04.2019 Medicare Employee Portion PR Batch 00003.04.2019 Federal Income Tax	04/18/2019		1,407.73 6,004.44 6,004.44 1,407.73 10,105.87
Total for this ACH Check for Vendor 10094:				0.00	24,930.21
ACH	10141 374SM7A6657 374SM7A6657	Ca State Disbursement Unit PR Batch 00003.04.2019 Garnishment PR Batch 00003.04.2019 Garnishment	04/18/2019		288.46 266.30
Total for this ACH Check for Vendor 10141:				0.00	554.76
ACH	10203 VB1450-PP08	Voya Financial PR Batch 00003.04.2019 Deferred Comp	04/18/2019		475.00
Total for this ACH Check for Vendor 10203:				0.00	475.00
ACH	10264 15648012 15648012	CalPERs Supplemental Income Plans PR Batch 00003.04.2019 CalPERS 457 % PR Batch 00003.04.2019 CalPERS 457	04/18/2019		48.36 590.00
Total for this ACH Check for Vendor 10264:				0.00	638.36
8826	UB*03325	Brandon Bailey Refund Check Refund Check Refund Check Refund Check	04/18/2019		7.87 10.98 96.64 22.91
Total for Check Number 8826:				0.00	138.40
8827	UB*03328	Martina Contreras Refund Check	04/18/2019		86.66
Total for Check Number 8827:				0.00	86.66
8828	UB*03331	Shannon Giles Refund Check Refund Check Refund Check Refund Check	04/18/2019		19.31 49.57 23.50 16.85
Total for Check Number 8828:				0.00	109.23

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
8829	UB*03329	Donovan Hall Refund Check Refund Check Refund Check Refund Check	04/18/2019		65.72 31.49 98.65 22.59
Total for Check Number 8829:				0.00	218.45
8830	UB*03332	Gloria Dorado or Johana Carpio Refund Check Refund Check Refund Check Refund Check	04/18/2019		11.87 8.52 24.77 25.82
Total for Check Number 8830:				0.00	70.98
8831	UB*03327	Eric Milner Refund Check Refund Check Refund Check Refund Check	04/18/2019		24.01 50.63 8.25 11.50
Total for Check Number 8831:				0.00	94.39
8832	UB*03330	Frank Souto Refund Check Refund Check Refund Check Refund Check	04/18/2019		50.16 24.03 17.24 26.87
Total for Check Number 8832:				0.00	118.30
8833	UB*03326	Tatiana Williams Refund Check Refund Check Refund Check Refund Check	04/18/2019		19.25 9.22 180.59 6.62
Total for Check Number 8833:				0.00	215.68
8834	10001	Action True Value Hardware	04/18/2019		
	47488	Empty Spray Bottles - ODA 1			10.32
	47488	Galvan Reducer - Cherry Yard Vault			4.84
	47488	Hitch Pins - Vac Truck			0.80
	47488	White Out/Tape - Unit 5			14.85
	47488	Paint - ODA 1			19.78
	47488	Drill Bit - Unit 17			6.45
	47488	Goof Off/Brush - Remove Graffiti			12.69
	47488	Plastic Sheeting - Middle House			21.54
	47488	Pulley - Booster 21A Exhaust Fan			10.23
	47488	Screws/Washers/Bolts/Nuts - Bed Unit 17			10.87
	47524	Marking Crayons - Unit 4			3.21
	47524	Hose Washer/Double Male - Cherry Yard Vault			7.95
	47524	Drive Extensions - Unit 17			11.84
	47524	(4) Echo Heads - Weed eater			107.71
	47524	Rubber Boots - Unit 17			20.46
Total for Check Number 8834:				0.00	263.54

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
8835	10319	ACWA Joint Powers Insurance Authority	04/18/2019		
	03312019	2018/2019 3rd Qtr Workers Comp			8,540.62
	03312019	2018/2019 3rd Qtr Workers Comp Rate Adjustment			1.23
	03312019	2018/2019 3rd Qtr Workers Comp Rate Adjustment			0.55
	03312019	2018/2019 3rd Qtr Workers Comp Rate Adjustment			0.07
	03312019	2018/2019 3rd Qtr Workers Comp Rate Adjustment			1.08
	April2019	(32) Employee - Employee Assistance Program Apr 2019			75.20
Total for Check Number 8835:				0.00	8,618.75
8836	10695	B-81 Paving Inc	04/18/2019		
	599	(10) Districtwide Repairs - Main Line			14,819.00
	599	(9) Districtwide Repairs - Meter Service Lines			6,032.00
Total for Check Number 8836:				0.00	20,851.00
8837	10272	Babcock Laboratories Inc	04/18/2019		
	BC90418	(15) Coliforms Lab Sample			630.00
	BC90906	(15) Coliforms Lab Sample			42.00
	BC90909	(15) Coliforms Lab Sample			630.00
	BC91746	(15) Coliforms Lab Sample			630.00
	BC92161	(15) Coliforms Lab Sample			630.00
	BC92163	(3) Wells Lab Sample			126.00
	BD90138	(15) Coliforms Lab Sample			630.00
	BD90144	(3) Wells Lab Sample			126.00
	BD90196	(1) Coliforms Lab Sample			42.00
Total for Check Number 8837:				0.00	3,486.00
8838	10271	Beaumont Ace Home Center	04/18/2019		
	1-Mar	Drill Bits/Washers/Bolts - Roof Well 3			29.94
	1-Mar	Bike Lock - Flag Pole 560 Magnolia			9.16
	1-Mar	Toolbox/Utility Box - Middle House Booster Station			10.21
	1-Mar	Paint - Roof Well 3			16.13
	1-Mar	Pliers Set/Shovel - Unit 17			53.75
	1-Mar	Conduit/Junction/Connector - Transducer - Upper Edgar Tank			83.55
	1-Mar	Bolts/Washers - Roof Well 3			6.47
	1-Mar	Pop Up Heads - Sprinklers 12th/Palm			2.68
	1-Mar	(6) Coolers - Sponsor 5K Run			504.21
	1-Mar	Nuts/Sleeves - 12th/Palm			12.84
	1-Mar	Brd Flex - Lube Line Well 19			14.54
	1-Mar	Marking Paint - Stock 12th/Palm			44.11
	1-Mar	2Pk Chlorine - Well 6			27.44
	1-Mar	Rain Suit - Field Staff			59.25
	1-Mar	Mapp Pro Fuel - Water Samples			41.99
	1-Mar	Box of Rags - Unit 17			18.31
	1-Mar	Bolts/Clevis - Well 22			86.16
	1-Mar	Gas Can - Weed Eater			13.46
	1-Mar	Screws - Security Cameras- Canyon Houses			2.97
	1-Mar	Rebar/Tie Wire - Replacement - 8981 Miravilla Ave			56.51
	1-Mar	Pulley B Belts - Swamp Coolers/Exhaust Fans			139.15
	1-Mar	Screws - Well 22			8.62
	1-Mar	Power Bits/Screw/Ties - Roof Well 3			49.99
	1-Mar	Sealing Tape - 12th/Palm			8.07
	1-Mar	Stretch Cord - Unit 32			2.25
	1-Mar	Pipe/Cement/Primer/Valves - Water Line Well 22			132.52
	1-Mar	Box of Rags - Unit 5			18.31
	1-Mar	Adapters/Clamp/Tube - Well 6			75.93
	1-Mar	Tube/Coupling - Noble Booster			13.72
	1-Mar	Drill Bits/Bolt - Well 22			33.18
	1-Mar	Disposable Gloves - Unit 33			18.31
	1-Mar	Screws - Districts Sounder			1.71
	1-Mar	Light Bulbs - 560 Magnolia			39.86
	1-Mar	2.5 Gal Roundup - Weed Control Edgar Canyon			199.33
	1-Mar	Grinder - Unit 5			78.65
Total for Check Number 8838:				0.00	1,913.28

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
8839	10557 9251	Beaumont Copy & Graphics Banner - Celebrating 100 Years	04/18/2019		96.98
Total for Check Number 8839:				0.00	96.98
8840	10019 0095043	C R & R Incorporated Monthly Charges 3 YD Commercial Bin April 2019	04/18/2019		263.54
Total for Check Number 8840:				0.00	263.54
8841	10777 INNU-003556	California Conservation Corps (13) Crew For Clean Up - Oak Glen Conservation Camp	04/18/2019		5,720.00
Total for Check Number 8841:				0.00	5,720.00
8842	10774 151123	Jesus Camacho (17) Trucks Washed Apr 2019	04/18/2019		175.00
Total for Check Number 8842:				0.00	175.00
8843	10783 04162019	Cherry Valley Association Community Outreach - 2019 101st Annual Cherry Festival	04/18/2019		250.00
Total for Check Number 8843:				0.00	250.00
8844	10614 25366 25366 25366 25403 25403 25414 25414	Cherry Valley Automotive Freon - OD 67,873 Unit 5 Labor - Charged AC - OD 67,873 Unit 5 Labor - Tire Rotation - OD 67,873 Unit 5 Oil/Filter - OD 18,144 Unit 34 Labor - Changed Oil/Filter - OD 18,144 Unit 34 Labor - Changed Oil/Filter - OD 6,077 Unit 38 Oil/Filter - OD 6,077 Unit 38	04/18/2019		43.10 102.00 35.00 62.27 20.00 20.00 25.53
Total for Check Number 8844:				0.00	307.90
8845	10772 4971	CV Strategies Strategic Communication Services - March 2019	04/18/2019		5,032.50
Total for Check Number 8845:				0.00	5,032.50
8846	10600 04032019	Gaucho Gophers & Landscape Management NCR 1 Rodent Control Mar 2019	04/18/2019		1,000.00
Total for Check Number 8846:				0.00	1,000.00
8847	10780 03292019*	David Hoffman Special Santa Ana Watershed 3/29/19 - D Hoffman	04/18/2019		79.02
Total for Check Number 8847:				0.00	79.02
8848	10052 5010161 6031324 6093575 7022744 7120765 8022623 8022623 8573596 9201905 9562889	Home Depot Credit Services Trash Bags/Wipes/Paper Towels/TP - 560 Magnolia Socket Set - Unit 32 Hole Saws - Well 22 Screws/Washers/Lumber - New Roof Well 22 Labor - Mower - 12th/Palm Box of Rags/ Rubber Gloves - Stock Ratched Bit Driver - Stock Waste Liner/Bulbs - 560 Magnolia Mulch - Replace 10943 Bellflower Faucet/Hose/Union - 10943 Bellflower	04/18/2019		266.25 21.52 45.13 209.97 18.95 107.53 80.66 22.28 10.76 130.66
Total for Check Number 8848:				0.00	913.71

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
8849	10398 151323 151323 151323	Infosend, Inc Mar 2019 Billing Charges for Utility Billing Mar 2019 Supply Charges for Utility Billing Mar 2019 Postage Charges for Utility Billing	04/18/2019		858.88 726.94 4,119.63
Total for Check Number 8849:				0.00	5,705.45
8850	10273 S1022039.001 S1022039.002 S1022039.002 S1022040.001 S1022040.002 S1022040.003	Inland Water Works Supply Co. (400) Transmitters - Meter Builds - Inventory (100) Transmitter Security Seals for Transmitters (300) Transmitter Security Seals for Transmitters (400) Transmitters - AMR Project - Inventory (100) Security Seals for Transmitters - AMR Project (300) Security Seals for Transmitters - AMR Project	04/18/2019		31,678.50 21.12 63.35 31,678.50 21.11 63.35
Total for Check Number 8850:				0.00	63,525.93
8851	10224 0101129 Apr	Legal Shield Monthly Prepaid Legal for Employees Apr 2019	04/18/2019		282.10
Total for Check Number 8851:				0.00	282.10
8852	10281 42834 42834	Luther's Truck and Equipment Labor - Removed/Install Valve-Air Fittings - Kenworth Dump Truck Valve/Thread Sealant - Kenworth Dump Truck	04/18/2019		236.75 275.53
Total for Check Number 8852:				0.00	512.28
8853	10537 19-410	Joshua McCue Reimbursement DOT Exam - J McCue	04/18/2019		85.00
Total for Check Number 8853:				0.00	85.00
8854	10350 83892 83892 84898 84898 85730	NAPA Auto Parts Safety Mask - Unit 4 Ratchet - Unit 4 Lamp - Light Tower Brake Cleaner - Light Tower Oil Change - Light Tower	04/18/2019		16.16 88.34 7.53 7.54 76.92
Total for Check Number 8854:				0.00	196.49
8855	10196 S1112932.001 S1112932.002 S1113354.001 S1113354.002	National Meter & Automation, Inc (32) 1" Meters With Wire - Inventory (200) 1" Regs With Wire - Inventory (32) 5/8" Meters With Wire - Inventory (200) 1" Regs - Inventory	04/18/2019		7,930.40 17,024.50 7,930.40 17,024.50
Total for Check Number 8855:				0.00	49,909.80
8856	10143 14545	Nobel Systems Inc Annual Lic For Geo Viewer	04/18/2019		19,500.00
Total for Check Number 8856:				0.00	19,500.00
8857	10527 53157614 53206762	OfficeTeam, A Robert Half Company Customer Service Rep Temp Services 3/26-28/2019 Customer Service Rep Temp Services 4/1-4/5 2019	04/18/2019		809.40 1,079.20
Total for Check Number 8857:				0.00	1,888.60

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
8858	10045 R146429 R146430	Pacific Alarm Service Inc Alarm Equip/Rent/Service/Monitor 560 Magnolia Apr 2019 Alarm Equip/Rent/Service/Monitor 11083 Cherry Ave Apr 2019	04/18/2019		368.00 44.50
Total for Check Number 8858:				0.00	412.50
8859	10056 W52917 W52917 W52917 W52917 W52917 W52917 W52917 W52917	RDO Equipment Co. Trust# 80-5800 Labor - JD Backhoe Repair Power Train Diagnostics JD Backhoe Repair Service Accessories Labor - JD Backhoe Repair Replace U-Joints JD Backhoe Repair Replace U-Joints Labor - JD Backhoe Repair Replace Crankshaft Seal Labor - JD Backhoe Repair Replace Belt Tensioner Labor - JD Backhoe Repair Replace Rear U-Joints JD Backhoe Repair Replace Crankshaft Seal	04/18/2019		814.80 133.49 280.00 463.21 1,705.00 70.00 224.00 244.77
Total for Check Number 8859:				0.00	3,935.27
8860	10223 220977	Richards, Watson & Gershon Legal Services Feb 2019 Board Approval 4/10/19	04/18/2019		2,756.34
Total for Check Number 8860:				0.00	2,756.34
8861	10095 201903000339	Riverside County Dept of Waste Resources Weeds/Trash Removal NCR I Mar 2019	04/18/2019		24.37
Total for Check Number 8861:				0.00	24.37
8862	10491 60232	Rogers, Anderson, Malody & Scott, LLP Audit Services for March 2019	04/18/2019		2,200.00
Total for Check Number 8862:				0.00	2,200.00
8863	10689 168031	Safety Compliance Company Safety Meeting - Ladders Field Staff	04/18/2019		250.00
Total for Check Number 8863:				0.00	250.00
8864	10602 100568506	Dustin Smith Safety Boots - D Smith	04/18/2019		200.00
Total for Check Number 8864:				0.00	200.00
8865	10031 3410355169 3410355169 3410355171	Staples Business Advantage Pens/Post its/Dividers/Index Cards - 560 Magnolia Kleenex/Paper Towels - 560 Magnolia Scissors/Cardfiles/Hand Soap - 560 Magnolia	04/18/2019		210.26 74.93 69.57
Total for Check Number 8865:				0.00	354.76
8866	10447 04162019	State Water Resources Control Board - DWOCP Certificate Renewal Late Notice Fee OP# 25923	04/18/2019		50.00
Total for Check Number 8866:				0.00	50.00
8867	10768 081280 081280	Totalplan, Inc (2) #1868-YI Ex Stool Adjustable Chair - UB Staff Chair Replacem (1) #1880-YI Aria Ex High Back Chair - UB Staff Chair Replacemen	04/18/2019		924.49 462.25
Total for Check Number 8867:				0.00	1,386.74

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
8868	10781 10779	Umpqua Bank 84 Lumber Co (24) Lumber - Roof Well 22 (2) 2x6x16 Lumber - Roof Well 22	04/18/2019		761.76 32.17
	10135	Big Time Design (8) Pants - Field Staff (49) Pants - Field Staff			53.88 915.87
	10544	Western Municipal Water District Annual Notice of Groundwater & Diversion 2018			950.00
Total for Check Number 8868:				0.00	2,713.68
8869	10778	Urban Habitat	04/18/2019		
	123	2650 Pressure Zone Reservoir - Hannon Tank			780.00
	123	BCVWD Business Office			90.00
	123	Well Site 2			270.00
	123	Well Site 16			300.00
	123	2850 Pressure Zone Reservoir - Vineland Tanks			420.00
	123	2750 Pressure Zone Reservoir - Cherry Tanks			840.00
	123	Well Site 22			420.00
	123	Well Site 25			90.00
	123	Well Site 24			240.00
	123	Well Site 29			180.00
	123	Well Site 3			330.00
Total for Check Number 8869:				0.00	3,960.00
8870	10116	Verizon Wireless Services LLC	04/18/2019		
	9827101575	Cell Phone Charges for Mar 2019			120.00
	9827101575	iPad Charges for Mar 2019			187.56
Total for Check Number 8870:				0.00	307.56
8871	10651	Weldors Supply and Steel, Inc	04/18/2019		
	10498	(40) Angle Irons - Well 22			316.35
	10498	Oxygen Gas - Unit 5			26.50
Total for Check Number 8871:				0.00	342.85
8872	10293	Western Dental Services Inc	04/18/2019		
	127934	Western Dental Premiums Apr 2019			136.93
Total for Check Number 8872:				0.00	136.93
8873	UB*03186	Jai Ahn	04/18/2019		
	112618	Refund Check			2.27
	112618	Refund Check			44.34
	112618	Refund Check			21.16
Total for Check Number 8873:				0.00	67.77
8874	UB*03037	Angelo Bagnara	04/18/2019		
	01082019	Reissue Unclaimed Funds - A Bagnara			160.31
Total for Check Number 8874:				0.00	160.31
8875	UB*03236	Decao Mao	04/18/2019		
		Refund Check			88.71
Total for Check Number 8875:				0.00	88.71
Total for 4/18/2019:				0.00	260,462.79
Report Total (115 checks):				0.00	969,633.71

General Ledger
Budget Variance Revenue

User: wclayton
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Period 04 - 04
Fiscal Year 2019



Account Number	Description	Budget	Period Amt	End Bal	Variance	% Avail/ Uncollect
50	GENERAL					
01-50-510-490001	Interest Income - Bonita Vista	\$ 1,900.00	\$ 367.60	\$ 754.66	\$ 1,145.34	60.28%
01-50-510-490011	Interest Income-Fairway Canyon	\$ 52,000.00	\$ -	\$ -	\$ 52,000.00	100.00%
01-50-510-490021	Interest Income - General	\$ 600,000.00	\$ 237,626.07	\$ 450,410.97	\$ 149,589.03	24.93%
	Interest Income	\$ 653,900.00	\$ 237,993.67	\$ 451,165.63	\$ 202,734.37	31.00%
01-50-510-481001	Fac Fees-Wells	\$ 383,000.00	\$ 638.88	\$ 331,907.84	\$ 51,092.16	13.34%
01-50-510-481006	Fac Fees-Water Rights (SWP)	\$ 242,000.00	\$ 404.25	\$ 245,947.50	\$ (3,947.50)	-1.63%
01-50-510-481012	Fac Fees-Water Treatment Plant	\$ 182,000.00	\$ 303.93	\$ 157,896.24	\$ 24,103.76	13.24%
01-50-510-481018	Fac Fees-Local Water Resources	\$ 96,000.00	\$ 160.05	\$ 97,375.14	\$ (1,375.14)	-1.43%
01-50-510-481024	Fac Fees-Recycld Wtr Facilities	\$ 277,000.00	\$ 462.66	\$ 292,779.66	\$ (15,779.66)	-5.70%
01-50-510-481030	Fac Fees-Transmission (16")	\$ 310,000.00	\$ 517.44	\$ 268,817.92	\$ 41,182.08	13.28%
01-50-510-481036	Fac Fees-Storage	\$ 397,000.00	\$ 662.64	\$ 344,251.52	\$ 52,748.48	13.29%
01-50-510-481042	Fac Fees-Booster	\$ 27,000.00	\$ 45.87	\$ 23,830.16	\$ 3,169.84	11.74%
01-50-510-481048	Fac Fees-Pressure Reducng Stns	\$ 14,000.00	\$ 23.43	\$ 12,172.24	\$ 1,827.76	13.06%
01-50-510-481054	Fac Fees-Misc Projects	\$ 12,000.00	\$ 20.46	\$ 15,339.37	\$ (3,339.37)	-27.83%
01-50-510-481060	Fac Fees-Financing Costs	\$ 60,000.00	\$ 100.65	\$ 53,868.67	\$ 6,131.33	10.22%
01-50-510-485001	Front Footage Fees	\$ -	\$ -	\$ 2,622.00	\$ (2,622.00)	0.00%
	Non-Operating Revenue	\$ 2,000,000.00	\$ 3,340.26	\$ 1,846,808.26	\$ 153,191.74	7.66%
01-50-510-410100	Sales	\$ 5,151,000.00	\$ 212,971.36	\$ 934,339.74	\$ 4,216,660.26	81.86%
01-50-510-410151	Agricultural Irrigation Sales	\$ 20,000.00	\$ -	\$ 1,252.40	\$ 18,747.60	93.74%
01-50-510-410171	Construction Sales	\$ 135,000.00	\$ (29,104.20)	\$ 10,281.00	\$ 124,719.00	92.38%
01-50-510-413001	Backflow Admin Charges	\$ 44,000.00	\$ 5,106.77	\$ 15,405.85	\$ 28,594.15	64.99%
01-50-510-413011	Fixed Meter Charges	\$ 3,131,000.00	\$ 291,880.11	\$ 1,103,859.32	\$ 2,027,140.68	64.74%
01-50-510-413021	Meter Fees	\$ 425,000.00	\$ 100,626.00	\$ 256,642.00	\$ 168,358.00	39.61%
01-50-510-415001	SGPWA Importation Charges	\$ 2,853,000.00	\$ 87,268.44	\$ 439,536.92	\$ 2,413,463.08	84.59%
01-50-510-415011	SCE Power Charges	\$ 1,717,000.00	\$ 62,605.62	\$ 315,318.96	\$ 1,401,681.04	81.64%
01-50-510-417001	2nd Notice Penalties	\$ 92,000.00	\$ 7,445.00	\$ 33,250.00	\$ 58,750.00	63.86%
01-50-510-417011	3rd Notice Charges	\$ 32,000.00	\$ 3,115.00	\$ 13,440.00	\$ 18,560.00	58.00%
01-50-510-417021	Account Reinstatement Fees	\$ 44,000.00	\$ 4,050.00	\$ 13,350.00	\$ 30,650.00	69.66%
01-50-510-417031	Lien Processing Fees	\$ 5,000.00	\$ -	\$ 1,400.00	\$ 3,600.00	72.00%
01-50-510-417041	Credit Check Processing Fees	\$ 11,000.00	\$ 890.00	\$ 3,010.00	\$ 7,990.00	72.64%
01-50-510-417051	Returned Check Fees	\$ 3,000.00	\$ 275.00	\$ 1,250.00	\$ 1,750.00	58.33%
01-50-510-417061	Custmr Damages/Upgrade Charges	\$ 22,000.00	\$ 750.00	\$ 11,099.00	\$ 10,901.00	49.55%
01-50-510-417071	After Hours Call Out Charges	\$ 1,500.00	\$ 100.00	\$ 200.00	\$ 1,300.00	86.67%
01-50-510-417091	Credit Card Processing Fees	\$ 41,000.00	\$ 3,997.00	\$ 15,986.25	\$ 25,013.75	61.01%
01-50-510-419001	Insurance Rebate	\$ 50,000.00	\$ -	\$ -	\$ 50,000.00	100.00%
01-50-510-419011	Development Income	\$ 60,000.00	\$ 19,001.06	\$ 60,139.18	\$ (139.18)	-0.23%
01-50-510-419021	Recharge Income	\$ 15,000.00	\$ 7,642.50	\$ 7,642.50	\$ 7,357.50	49.05%
01-50-510-419031	Well Maintenance Reimbursemnt	\$ -	\$ -	\$ 4,990.59	\$ (4,990.59)	0.00%
01-50-510-419061	Miscellaneous Income	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	100.00%
	Operating Revenue	\$ 13,853,500.00	\$ 778,619.66	\$ 3,242,393.71	\$ 10,611,106.29	76.60%
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	\$ 2,614.00	\$ 171.10	\$ 947.29	\$ 1,666.71	63.76%
01-50-510-471111	Util - 13695 Oak Glen	\$ 2,500.00	\$ 50.79	\$ 1,578.38	\$ 921.62	36.86%
01-50-510-471121	Util - 13697 Oak Glen	\$ 3,400.00	\$ 110.28	\$ 1,766.71	\$ 1,633.29	48.04%
01-50-510-471131	Util - 9781 Avenida Miravilla	\$ 2,700.00	\$ 57.78	\$ 1,094.56	\$ 1,605.44	59.46%
	Rent/Utilities	\$ 20,814.00	\$ 1,189.95	\$ 8,586.94	\$ 12,227.06	58.74%
Revenue Total		\$ 16,528,214.00	\$ 1,021,143.54	\$ 5,548,954.54	\$ 10,979,259.46	66.43%

General Ledger

Budget Variance Expense

User: wclayton
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 Period 04 - 04
 Fiscal Year 2019

Beaumont-Cherry Valley Water District

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



Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/ Uncollect
10	BOARD OF DIRECTORS						
01-10-110-500101	Board of Directors Fees	\$ 61,400.00	\$ 2,200.00	\$ 10,600.00	\$ 50,800.00	\$ -	82.74%
01-10-110-500115	Social Security	\$ 3,807.00	\$ 136.40	\$ 657.20	\$ 3,149.80	\$ -	82.74%
01-10-110-500120	Medicare	\$ 891.00	\$ 31.90	\$ 153.70	\$ 737.30	\$ -	82.75%
01-10-110-500145	Workers' Compensation	\$ 890.00	\$ 10.40	\$ 54.12	\$ 835.88	\$ -	93.92%
01-10-110-500175	Training/Education/Mtgs/Travel	\$ 10,000.00	\$ 517.59	\$ 1,072.44	\$ 8,927.56	\$ -	89.28%
	Board of Directors Personnel	\$ 76,988.00	\$ 2,896.29	\$ 12,537.46	\$ 64,450.54	\$ -	83.72%
01-10-110-550042	Supplies-Other	\$ 1,000.00	\$ 15.56	\$ 164.47	\$ 835.53	\$ -	83.55%
	Board of Directors Materials & Supplies	\$ 1,000.00	\$ 15.56	\$ 164.47	\$ 835.53	\$ -	83.55%
01-10-110-550012	Election Expenses	\$ 90,000.00	\$ 6,090.92	\$ 6,091.92	\$ 83,908.08	\$ -	93.23%
	Board of Directors Services	\$ 90,000.00	\$ 6,090.92	\$ 6,091.92	\$ 83,908.08	\$ -	93.23%
Expense Total	BOARD OF DIRECTORS	\$ 167,988.00	\$ 9,002.77	\$ 18,793.85	\$ 149,194.15	\$ -	88.81%
20	ENGINEERING						
01-20-210-500105	Labor	\$ 506,966.40	\$ 23,043.34	\$ 83,314.74	\$ 423,651.66	\$ -	83.57%
01-20-210-500115	Social Security	\$ 35,826.00	\$ 1,429.21	\$ 5,268.00	\$ 30,558.00	\$ -	85.30%
01-20-210-500120	Medicare	\$ 8,383.00	\$ 334.26	\$ 1,232.05	\$ 7,150.95	\$ -	85.30%
01-20-210-500125	Health Insurance	\$ 71,172.00	\$ 2,294.93	\$ 9,179.72	\$ 61,992.28	\$ -	87.10%
01-20-210-500140	Life Insurance	\$ 2,208.00	\$ 71.71	\$ 288.98	\$ 1,919.02	\$ -	86.91%
01-20-210-500143	EAP Program	\$ 195.00	\$ 4.70	\$ 18.80	\$ 176.20	\$ -	90.36%
01-20-210-500145	Workers' Compensation	\$ 7,580.00	\$ 144.96	\$ 534.83	\$ 7,045.17	\$ -	92.94%
01-20-210-500150	Unemployment Insurance	\$ 17,260.00	\$ -	\$ -	\$ 17,260.00	\$ -	100.00%
01-20-210-500155	Retirement/CalPERS	\$ 74,534.00	\$ 2,613.27	\$ 9,857.11	\$ 64,676.89	\$ -	86.78%
01-20-210-500165	Uniforms & Employee Benefits	\$ 350.00	\$ -	\$ -	\$ 350.00	\$ -	100.00%
01-20-210-500175	Training/Education/Mtgs/Travel	\$ 6,000.00	\$ 146.00	\$ 146.00	\$ 5,854.00	\$ -	97.57%
01-20-210-500180	Accrued Sick Leave Expense	\$ 24,497.00	\$ -	\$ 1,621.50	\$ 22,875.50	\$ -	93.38%
01-20-210-500185	Accrued Vacation Leave Expense	\$ 17,131.00	\$ -	\$ -	\$ 17,131.00	\$ -	100.00%
01-20-210-500187	Accrual Leave Payments	\$ 21,430.00	\$ -	\$ -	\$ 21,430.00	\$ -	100.00%
01-20-210-500195	CIP Related Labor	\$ (225,187.00)	\$ (6,722.60)	\$ (20,377.40)	\$ (204,809.60)	\$ -	90.95%
	Engineering Personnel	\$ 568,345.40	\$ 23,359.78	\$ 91,084.33	\$ 477,261.07	\$ -	83.97%
01-20-210-540048	Permits, Fees & Licensing	\$ 2,000.00	\$ -	\$ 300.00	\$ 1,700.00	\$ -	85.00%
	Engineering Materials & Supplies	\$ 2,000.00	\$ -	\$ 300.00	\$ 1,700.00	\$ -	85.00%
01-20-210-550051	Advertising/Legal Notices	\$ 1,376.60	\$ 100.00	\$ 1,181.60	\$ 195.00	\$ -	14.17%
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%
	Engineering Services	\$ 21,376.60	\$ 100.00	\$ 1,181.60	\$ 20,195.00	\$ -	94.47%
Expense Total	ENGINEERING	\$ 591,722.00	\$ 23,459.78	\$ 92,565.93	\$ 499,156.07	\$ -	84.36%
30	FINANCE & ADMIN SERVICES						
01-30-310-500105	Labor	\$ 1,063,933.00	\$ 68,130.64	\$ 265,478.35	\$ 798,454.65	\$ -	75.05%
01-30-310-500110	Overtime	\$ 5,604.00	\$ 84.54	\$ 84.54	\$ 5,519.46	\$ -	98.49%
01-30-310-500115	Social Security	\$ 87,863.00	\$ 4,425.40	\$ 19,225.60	\$ 68,637.40	\$ -	78.12%
01-30-310-500120	Medicare	\$ 20,558.00	\$ 1,034.97	\$ 4,496.26	\$ 16,061.74	\$ -	78.13%
01-30-310-500125	Health Insurance	\$ 260,964.00	\$ 14,846.91	\$ 59,453.66	\$ 201,510.34	\$ -	77.22%
01-30-310-500130	CalPERS Health Admin Costs	\$ 2,000.00	\$ 188.40	\$ 554.82	\$ 1,445.18	\$ -	72.26%
01-30-310-500140	Life Insurance	\$ 6,564.00	\$ 318.81	\$ 1,291.29	\$ 5,272.71	\$ -	80.33%
01-30-310-500143	EAP Program	\$ 777.00	\$ 23.50	\$ 101.05	\$ 675.95	\$ -	86.99%
01-30-310-500145	Workers' Compensation	\$ 15,866.00	\$ 380.77	\$ 1,508.27	\$ 14,357.73	\$ -	90.49%
01-30-310-500150	Unemployment Insurance	\$ 37,032.00	\$ -	\$ -	\$ 37,032.00	\$ -	100.00%
01-30-310-500155	Retirement/CalPERS	\$ 178,906.00	\$ 11,582.78	\$ 50,850.91	\$ 128,055.09	\$ -	71.58%
01-30-310-500161	Estim Current Yr OPEB Expense	\$ 100,000.00	\$ -	\$ -	\$ 100,000.00	\$ -	100.00%
01-30-310-500165	Uniforms & Employee Benefits	\$ 750.00	\$ -	\$ -	\$ 750.00	\$ -	100.00%
01-30-310-500175	Training/Education/Mtgs/Travel	\$ 17,000.00	\$ 473.00	\$ 7,960.64	\$ 9,039.36	\$ -	53.17%
01-30-310-500180	Accrued Sick Leave Expense	\$ 62,055.00	\$ 425.19	\$ 4,028.49	\$ 58,026.51	\$ -	93.51%
01-30-310-500185	Accrued Vacation Leave Expense	\$ 91,967.00	\$ 1,127.13	\$ 7,408.52	\$ 84,558.48	\$ -	91.94%
01-30-310-500187	Accrual Leave Payments	\$ 159,803.00	\$ 1,366.80	\$ 32,138.35	\$ 127,664.65	\$ -	79.89%
01-30-310-550024	Employment Testing	\$ 200.00	\$ 50.00	\$ 50.00	\$ 150.00	\$ -	75.00%
01-30-315-500105	Labor	\$ 151,008.00	\$ 9,555.20	\$ 35,234.80	\$ 115,773.20	\$ -	76.67%
01-30-315-500115	Social Security	\$ 13,627.00	\$ 592.80	\$ 2,185.95	\$ 11,441.05	\$ -	83.96%
01-30-315-500120	Medicare	\$ 3,187.00	\$ 138.64	\$ 511.24	\$ 2,675.76	\$ -	83.96%
01-30-315-500125	Health Insurance	\$ 23,724.00	\$ 1,976.10	\$ 7,904.40	\$ 15,819.60	\$ -	66.68%
01-30-315-500140	Life Insurance	\$ 972.00	\$ 44.02	\$ 176.08	\$ 795.92	\$ -	81.88%
01-30-315-500143	EAP Program	\$ 65.00	\$ 2.35	\$ 9.40	\$ 55.60	\$ -	85.54%

Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/ Uncollect
01-30-315-500145	Workers' Compensation	\$ 2,181.00	\$ 49.68	\$ 183.20	\$ 1,997.80	\$ -	91.60%
01-30-315-500150	Unemployment Insurance	\$ 5,135.00	\$ -	\$ -	\$ 5,135.00	\$ -	100.00%
01-30-315-500155	Retirement/CalPERS	\$ 13,989.00	\$ 922.41	\$ 3,463.99	\$ 10,525.01	\$ -	75.24%
01-30-315-500175	Training/Education/Mtgs/Travel	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	\$ -	100.00%
01-30-315-500180	Accrued Sick Leave Expense	\$ 8,785.00	\$ -	\$ -	\$ 8,785.00	\$ -	100.00%
01-30-315-500185	Accrued Vacation Leave Expense	\$ 15,972.00	\$ -	\$ -	\$ 15,972.00	\$ -	100.00%
01-30-315-500187	Accrual Leave Payments	\$ 43,303.00	\$ -	\$ -	\$ 43,303.00	\$ -	100.00%
01-30-315-500195	CIP Related Labor	\$ (31,855.00)	\$ -	\$ -	\$ (31,855.00)	\$ -	100.00%
01-30-320-500105	Labor	\$ 64,626.00	\$ -	\$ -	\$ 64,626.00	\$ -	100.00%
01-30-320-500115	Social Security	\$ 4,914.00	\$ -	\$ -	\$ 4,914.00	\$ -	100.00%
01-30-320-500120	Medicare	\$ 1,150.00	\$ -	\$ -	\$ 1,150.00	\$ -	100.00%
01-30-320-500125	Health Insurance	\$ 23,724.00	\$ -	\$ -	\$ 23,724.00	\$ -	100.00%
01-30-320-500140	Life Insurance	\$ 432.00	\$ -	\$ -	\$ 432.00	\$ -	100.00%
01-30-320-500143	EAP Program	\$ 65.00	\$ -	\$ -	\$ 65.00	\$ -	100.00%
01-30-320-500145	Workers' Compensation	\$ 4,561.00	\$ -	\$ -	\$ 4,561.00	\$ -	100.00%
01-30-320-500150	Unemployment Insurance	\$ 2,198.00	\$ -	\$ -	\$ 2,198.00	\$ -	100.00%
01-30-320-500155	Retirement/CalPERS	\$ 10,618.00	\$ -	\$ -	\$ 10,618.00	\$ -	100.00%
01-30-320-500177	Gen Safety Training & Supplies	\$ 8,200.00	\$ 500.00	\$ 1,500.00	\$ 6,700.00	\$ -	81.71%
01-30-320-500180	Accrued Sick Leave Expense	\$ 7,014.00	\$ -	\$ -	\$ 7,014.00	\$ -	100.00%
01-30-320-500185	Accrued Vacation Leave Expense	\$ 7,230.00	\$ -	\$ -	\$ 7,230.00	\$ -	100.00%
	Finance & Admin Services Personnel	\$ 2,500,667.00	\$ 118,240.04	\$ 505,799.81	\$ 1,994,867.19	\$ -	79.77%
01-30-310-550006	Cashiering Shortages/Overages	\$ 50.00	\$ 21.03	\$ 21.00	\$ 29.00	\$ -	58.00%
01-30-310-550018	Employee Medical/First Aid	\$ 750.00	\$ -	\$ 250.00	\$ 500.00	\$ -	66.67%
01-30-310-550042	Office Supplies	\$ 10,500.00	\$ 601.08	\$ 2,699.67	\$ 7,800.33	\$ -	74.29%
01-30-310-550046	Office Equipment	\$ 17,000.00	\$ -	\$ 2,681.15	\$ 14,318.85	\$ -	84.23%
01-30-310-550048	Postage	\$ 5,000.00	\$ 7.00	\$ 850.51	\$ 4,149.49	\$ -	82.99%
01-30-310-550066	Subscriptions	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	100.00%
01-30-310-550072	Misc Operating Expenses	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	100.00%
01-30-310-550078	Bad Debt Expense	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ -	100.00%
01-30-310-550084	Depreciation	\$ 2,554,000.00	\$ 225,314.31	\$ 899,457.84	\$ 1,654,542.16	\$ -	64.78%
01-30-315-501511	Phones - 560 Magnolia	\$ 28,000.00	\$ 1,554.70	\$ 6,240.40	\$ 21,759.60	\$ -	77.71%
01-30-315-501561	Phones - 815 E. 12th	\$ 3,800.00	\$ 326.69	\$ 1,273.78	\$ 2,526.22	\$ -	66.48%
01-30-315-550044	Printing/Toner & Maint	\$ 17,000.00	\$ 2,627.04	\$ 5,187.74	\$ 11,812.26	\$ -	69.48%
01-30-320-550042	Office Supplies	\$ 2,000.00	\$ 118.89	\$ 118.89	\$ 1,881.11	\$ -	94.06%
	Finance & Admin Services Materials & Supplies	\$ 2,644,100.00	\$ 230,570.74	\$ 918,780.98	\$ 1,725,319.02	\$ -	65.25%
01-30-310-500190	Temporary Labor	\$ 25,000.00	\$ 4,316.80	\$ 5,126.20	\$ 19,873.80	\$ -	79.50%
01-30-310-550001	Bank/Financial Service Fees	\$ 20,000.00	\$ 703.66	\$ 2,946.91	\$ 17,053.09	\$ -	85.27%
01-30-310-550008	Transaction/Return Fees	\$ 3,000.00	\$ 60.76	\$ 195.32	\$ 2,804.68	\$ -	93.49%
01-30-310-550010	Transaction/Credit Card Fees	\$ 44,000.00	\$ 1,636.67	\$ 14,048.18	\$ 29,951.82	\$ -	68.07%
01-30-310-550014	Credit Check Fees	\$ 10,000.00	\$ 421.50	\$ 1,251.00	\$ 8,749.00	\$ -	87.49%
01-30-310-550030	Membership Dues	\$ 42,000.00	\$ 1,525.00	\$ 14,147.00	\$ 27,853.00	\$ -	66.32%
01-30-310-550036	Notary & Lien Fees	\$ 2,000.00	\$ 108.00	\$ 412.00	\$ 1,588.00	\$ -	79.40%
01-30-310-550050	Utility Billing Service	\$ 68,000.00	\$ 5,878.67	\$ 21,781.94	\$ 46,218.06	\$ -	67.97%
01-30-310-550051	Advertising/Legal Notices	\$ 4,000.00	\$ -	\$ 888.40	\$ 3,111.60	\$ -	77.79%
01-30-310-550054	Property, Auto& Gen Liab Insur	\$ 80,000.00	\$ 4,840.64	\$ 24,241.55	\$ 55,758.45	\$ -	69.70%
01-30-310-580001	Accounting & Audit	\$ 35,000.00	\$ 19,000.00	\$ 27,700.00	\$ 7,300.00	\$ -	20.86%
01-30-310-580011	General Legal	\$ 102,000.00	\$ 8,195.00	\$ 10,951.34	\$ 91,048.66	\$ -	89.26%
01-30-310-580036	Other Professional Services	\$ 73,000.00	\$ 4,000.00	\$ 17,250.00	\$ 55,750.00	\$ -	76.37%
01-30-315-550030	Membership Dues	\$ 2,000.00	\$ 81.60	\$ 81.60	\$ 1,918.40	\$ -	95.92%
01-30-315-580016	Computer Hardware	\$ 20,000.00	\$ -	\$ 372.64	\$ 19,627.36	\$ -	98.14%
01-30-315-580021	IT/Software Support	\$ 5,000.00	\$ 188.15	\$ 565.13	\$ 4,434.87	\$ -	88.70%
01-30-315-580026	License/Maintenance/Support	\$ 120,000.00	\$ 22,586.61	\$ 52,835.99	\$ 67,164.01	\$ -	55.97%
	Finance & Admin Services Services	\$ 655,000.00	\$ 73,543.06	\$ 194,795.20	\$ 460,204.80	\$ -	70.26%
Expense Total	FINANCE & ADMIN SERVICES	\$ 5,799,767.00	\$ 422,353.84	\$ 1,619,375.99	\$ 4,180,391.01	\$ -	72.08%
40	OPERATIONS						
410	Source of Supply Personnel						
01-40-410-500105	Labor	\$ 339,562.00	\$ 17,845.52	\$ 63,257.56	\$ 276,304.44	\$ -	81.37%
01-40-410-500110	Overtime	\$ 18,568.00	\$ 837.48	\$ 934.39	\$ 17,633.61	\$ -	94.97%
01-40-410-500111	Double Time	\$ 1,631.00	\$ -	\$ -	\$ 1,631.00	\$ -	100.00%
01-40-410-500113	Standby/On-Call	\$ 9,275.00	\$ 700.00	\$ 2,500.00	\$ 6,775.00	\$ -	73.05%
01-40-410-500115	Social Security	\$ 26,983.00	\$ 1,259.48	\$ 4,610.14	\$ 22,372.86	\$ -	82.91%
01-40-410-500120	Medicare	\$ 6,316.00	\$ 298.03	\$ 1,081.94	\$ 5,234.06	\$ -	82.87%
01-40-410-500125	Health Insurance	\$ 118,620.00	\$ 6,883.63	\$ 27,534.52	\$ 91,085.48	\$ -	76.79%
01-40-410-500140	Life Insurance	\$ 2,316.00	\$ 87.35	\$ 349.40	\$ 1,966.60	\$ -	84.91%
01-40-410-500143	EAP Program	\$ 325.00	\$ 9.40	\$ 37.60	\$ 287.40	\$ -	88.43%
01-40-410-500145	Workers' Compensation	\$ 24,619.00	\$ 551.54	\$ 2,002.81	\$ 22,616.19	\$ -	91.86%
01-40-410-500150	Unemployment Insurance	\$ 51,129.00	\$ -	\$ -	\$ 51,129.00	\$ -	100.00%
01-40-410-500155	Retirement/CalPERS	\$ 77,416.00	\$ 4,119.63	\$ 15,695.20	\$ 61,720.80	\$ -	79.73%
01-40-410-500165	Uniforms & Employee Benefits	\$ 2,600.00	\$ 67.88	\$ 548.43	\$ 2,051.57	\$ -	78.91%
01-40-410-500175	Training/Education/Mtgs/Travel	\$ 4,000.00	\$ 131.96	\$ 191.96	\$ 3,808.04	\$ -	95.20%
01-40-410-500180	Accrued Sick Leave Expense	\$ 16,792.00	\$ 245.30	\$ 3,617.45	\$ 13,174.55	\$ -	78.46%
01-40-410-500185	Accrued Vacation Leave Expense	\$ 21,897.00	\$ 690.36	\$ 1,749.74	\$ 20,147.26	\$ -	92.01%
01-40-410-500187	Accrual Leave Payments	\$ 26,091.00	\$ -	\$ -	\$ 26,091.00	\$ -	100.00%
01-40-410-500195	CIP Related Labor	\$ (25,000.00)	\$ -	\$ -	\$ (25,000.00)	\$ -	100.00%
01-40-410-550024	Employment Testing	\$ 200.00	\$ -	\$ 75.00	\$ 125.00	\$ -	62.50%

Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/ Uncollect
440	Transmission & Distribution Personnel						
01-40-440-500105	Labor	\$ 901,594.00	\$ 44,047.01	\$ 169,687.23	\$ 731,906.77	\$ -	81.18%
01-40-440-500110	Overtime	\$ 40,243.00	\$ 1,395.21	\$ 8,074.30	\$ 32,168.70	\$ -	79.94%
01-40-440-500111	Double Time	\$ 4,607.00	\$ 1,151.56	\$ 2,045.69	\$ 2,561.31	\$ -	55.60%
01-40-440-500113	Standby/On-Call	\$ 15,600.00	\$ 1,075.00	\$ 3,928.56	\$ 11,671.44	\$ -	74.82%
01-40-440-500115	Social Security	\$ 71,623.00	\$ 3,398.39	\$ 12,784.91	\$ 58,838.09	\$ -	82.15%
01-40-440-500120	Medicare	\$ 16,763.00	\$ 794.78	\$ 2,991.78	\$ 13,771.22	\$ -	82.15%
01-40-440-500125	Health Insurance	\$ 309,348.00	\$ 16,135.51	\$ 66,020.65	\$ 243,327.35	\$ -	78.66%
01-40-440-500140	Life Insurance	\$ 6,048.00	\$ 245.90	\$ 995.97	\$ 5,052.03	\$ -	83.53%
01-40-440-500143	EAP Program	\$ 847.00	\$ 26.58	\$ 109.43	\$ 737.57	\$ -	87.08%
01-40-440-500145	Workers' Compensation	\$ 49,660.00	\$ 1,145.37	\$ 4,344.55	\$ 45,315.45	\$ -	91.25%
01-40-440-500155	Retirement/CalPERS	\$ 174,925.00	\$ 11,083.63	\$ 41,509.62	\$ 133,415.38	\$ -	76.27%
01-40-440-500165	Uniforms & Employee Benefits	\$ 5,500.00	\$ 812.02	\$ 3,519.87	\$ 1,980.13	\$ -	36.00%
01-40-440-500175	Training/Education/Mtgs/Travel	\$ 4,500.00	\$ 50.00	\$ 105.00	\$ 4,395.00	\$ -	97.67%
01-40-440-500180	Accrued Sick Leave Expense	\$ 46,222.00	\$ 3,177.79	\$ 12,221.68	\$ 34,000.32	\$ -	73.56%
01-40-440-500185	Accrued Vacation Leave Expense	\$ 64,919.00	\$ 3,951.80	\$ 10,908.26	\$ 54,010.74	\$ -	83.23%
01-40-440-500187	Accrual Leave Payments	\$ 75,670.00	\$ -	\$ 1,115.02	\$ 74,554.98	\$ -	98.53%
01-40-440-500195	CIP Related Labor	\$ (60,000.00)	\$ -	\$ (38.87)	\$ (59,961.13)	\$ -	99.94%
01-40-440-550024	Employment Testing	\$ 400.00	\$ -	\$ -	\$ 400.00	\$ -	100.00%
450	Inspections Personnel						
01-40-450-500105	Labor	\$ 28,126.00	\$ 209.73	\$ 2,857.34	\$ 25,268.66	\$ -	89.84%
01-40-450-500110	Overtime	\$ 4,985.00	\$ 659.87	\$ 1,502.85	\$ 3,482.15	\$ -	69.85%
01-40-450-500111	Double Time	\$ 217.00	\$ -	\$ -	\$ 217.00	\$ -	100.00%
01-40-450-500113	Standby/On-Call	\$ 88.00	\$ -	\$ -	\$ 88.00	\$ -	100.00%
01-40-450-500115	Social Security	\$ 2,075.00	\$ 54.11	\$ 272.14	\$ 1,802.86	\$ -	86.88%
01-40-450-500120	Medicare	\$ 486.00	\$ 12.65	\$ 63.65	\$ 422.35	\$ -	86.90%
01-40-450-500125	Health Insurance	\$ 8,064.00	\$ 234.41	\$ 1,275.48	\$ 6,788.52	\$ -	84.18%
01-40-450-500140	Life Insurance	\$ 192.00	\$ 3.22	\$ 15.33	\$ 176.67	\$ -	92.02%
01-40-450-500143	EAP Program	\$ 22.00	\$ 0.31	\$ 1.64	\$ 20.36	\$ -	92.55%
01-40-450-500145	Workers' Compensation	\$ 1,991.00	\$ 19.62	\$ 84.96	\$ 1,906.04	\$ -	95.73%
01-40-450-500155	Retirement/CalPERS	\$ 9,199.00	\$ 243.23	\$ 1,377.49	\$ 7,821.51	\$ -	85.03%
460	Customer Svc & Meter Reading Personnel						
01-40-460-500105	Labor	\$ 166,735.00	\$ 11,684.31	\$ 47,076.41	\$ 119,658.59	\$ -	71.77%
01-40-460-500110	Overtime	\$ 14,351.00	\$ 163.26	\$ 758.14	\$ 13,592.86	\$ -	94.72%
01-40-460-500111	Double Time	\$ 1,557.00	\$ 154.44	\$ 463.32	\$ 1,093.68	\$ -	70.24%
01-40-460-500113	Standby/On-Call	\$ 7,800.00	\$ 125.00	\$ 375.00	\$ 7,425.00	\$ -	95.19%
01-40-460-500115	Social Security	\$ 14,451.00	\$ 811.38	\$ 3,252.90	\$ 11,198.10	\$ -	77.49%
01-40-460-500120	Medicare	\$ 3,383.00	\$ 189.75	\$ 760.76	\$ 2,622.24	\$ -	77.51%
01-40-460-500125	Health Insurance	\$ 71,172.00	\$ 4,341.48	\$ 21,185.66	\$ 49,986.34	\$ -	70.23%
01-40-460-500140	Life Insurance	\$ 1,152.00	\$ 51.28	\$ 248.09	\$ 903.91	\$ -	78.46%
01-40-460-500143	EAP Program	\$ 195.00	\$ 6.22	\$ 31.65	\$ 163.35	\$ -	83.77%
01-40-460-500145	Workers' Compensation	\$ 12,318.00	\$ 351.69	\$ 1,411.90	\$ 10,906.10	\$ -	88.54%
01-40-460-500155	Retirement/CalPERS	\$ 42,238.00	\$ 2,782.03	\$ 10,946.26	\$ 31,291.74	\$ -	74.08%
01-40-460-500165	Uniforms & Employee Benefits	\$ 700.00	\$ 482.72	\$ 554.92	\$ 145.08	\$ -	20.73%
01-40-460-500175	Training/Education/Mtgs/Travel	\$ 400.00	\$ -	\$ -	\$ 400.00	\$ -	100.00%
01-40-460-500180	Accrued Sick Leave Expense	\$ 7,776.00	\$ 630.63	\$ 1,616.07	\$ 6,159.93	\$ -	79.22%
01-40-460-500185	Accrued Vacation Leave Expense	\$ 14,431.00	\$ 321.75	\$ 2,246.70	\$ 12,184.30	\$ -	84.43%
01-40-460-500187	Accrual Leave Payments	\$ 19,562.00	\$ -	\$ -	\$ 19,562.00	\$ -	100.00%
01-40-460-500195	CIP Related Labor	\$ (10,000.00)	\$ (1,003.07)	\$ (7,805.76)	\$ (2,194.24)	\$ -	21.94%
01-40-460-550024	Employment Testing	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ -	100.00%
470	Maintenance & General Plant Personnel						
01-40-470-500105	Labor	\$ 34,443.00	\$ 3,139.80	\$ 11,233.80	\$ 23,209.20	\$ -	67.38%
01-40-470-500110	Overtime	\$ 2,475.00	\$ -	\$ -	\$ 2,475.00	\$ -	100.00%
01-40-470-500111	Double Time	\$ 214.00	\$ -	\$ -	\$ 214.00	\$ -	100.00%
01-40-470-500113	Standby/On-Call	\$ 88.00	\$ -	\$ -	\$ 88.00	\$ -	100.00%
01-40-470-500115	Social Security	\$ 2,313.00	\$ 195.04	\$ 697.41	\$ 1,615.59	\$ -	69.85%
01-40-470-500120	Medicare	\$ 543.00	\$ 45.61	\$ 163.09	\$ 379.91	\$ -	69.97%
01-40-470-500125	Health Insurance	\$ 14,724.00	\$ 886.70	\$ 2,542.12	\$ 12,181.88	\$ -	82.73%
01-40-470-500140	Life Insurance	\$ 240.00	\$ 13.88	\$ 34.71	\$ 205.29	\$ -	85.54%
01-40-470-500143	EAP Program	\$ 41.00	\$ 2.14	\$ 5.33	\$ 35.67	\$ -	87.00%
01-40-470-500145	Workers' Compensation	\$ 2,439.00	\$ 82.82	\$ 294.18	\$ 2,144.82	\$ -	87.94%
01-40-470-500155	Retirement/CalPERS	\$ 7,806.00	\$ 505.79	\$ 1,943.83	\$ 5,862.17	\$ -	75.10%
	Operations Personnel	\$ 2,941,001.00	\$ 149,619.91	\$ 571,997.16	\$ 2,369,003.84	\$ -	80.55%
410	Source of Supply Materials & Supplies						
01-40-410-501101	Electricity - Wells	\$ 1,717,000.00	\$ 99,246.61	\$ 386,287.72	\$ 1,330,712.28	\$ -	77.50%
01-40-410-501201	Gas - Wells	\$ 225.00	\$ 14.30	\$ 59.17	\$ 165.83	\$ -	73.70%
01-40-410-510011	Treatment & Chemicals	\$ 90,000.00	\$ 93.09	\$ 20,677.45	\$ 69,322.55	\$ -	77.03%
01-40-410-510021	Lab Testing	\$ 120,000.00	\$ 5,446.84	\$ 15,854.84	\$ 104,145.16	\$ -	86.79%
01-40-410-510031	Small Tools, Parts & Maint	\$ 3,200.00	\$ 366.29	\$ 593.95	\$ 2,606.05	\$ -	81.44%
01-40-410-520021	Maint & Rpr-Telemetry Equip	\$ 10,000.00	\$ -	\$ 3,338.03	\$ 6,661.97	\$ -	66.62%
01-40-410-520061	Maint & Rpr-Pumping Equipment	\$ 125,000.00	\$ 2,503.14	\$ 27,376.92	\$ 97,623.08	\$ 1,855.21	76.61%
01-40-410-550066	Subscriptions	\$ 1,000.00	\$ 726.27	\$ 726.27	\$ 273.73	\$ -	27.37%
440	Transmission & Distribution Materials & Supplies						
01-40-440-510031	Small Tools, Parts & Maint	\$ 8,500.00	\$ 633.41	\$ 1,687.97	\$ 6,812.03	\$ -	80.14%
01-40-440-520071	Maint & Rpr-Pipelines&Hydrants	\$ 55,000.00	\$ 18,981.50	\$ 31,789.42	\$ 23,210.58	\$ -	42.20%
01-40-440-520081	Maint & Rpr-Pressure Regulatrs	\$ 7,500.00	\$ -	\$ -	\$ 7,500.00	\$ -	100.00%
01-40-440-540001	Backflow Program	\$ 7,500.00	\$ -	\$ -	\$ 7,500.00	\$ -	100.00%
01-40-440-540024	Inventory Adjustments	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ -	100.00%

Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/ Uncollect
01-40-440-540036	Line Locates	\$ 3,500.00	\$ 1,489.46	\$ 2,048.76	\$ 1,451.24	\$ (47.26)	42.81%
01-40-440-540042	Meters Maintenance & Services	\$ 150,000.00	\$ 22,183.32	\$ 50,620.18	\$ 99,379.82	\$ -	66.25%
01-40-440-540078	Reservoirs Maintenance	\$ 24,500.00	\$ -	\$ 20,628.00	\$ 3,872.00	\$ -	15.80%
470	Maintenance & General Plant Materials & Supplies						
01-40-470-501111	Electricity - 560 Magnolia	\$ 27,200.00	\$ 1,426.75	\$ 5,701.96	\$ 21,498.04	\$ -	79.04%
01-40-470-501121	Electricity - 12303 Oak Glen	\$ 2,500.00	\$ 171.10	\$ 947.29	\$ 1,552.71	\$ -	62.11%
01-40-470-501131	Electricity - 13695 Oak Glen	\$ 1,848.00	\$ 50.79	\$ 412.95	\$ 1,435.05	\$ -	77.65%
01-40-470-501141	Electricity - 13697 Oak Glen	\$ 2,818.00	\$ 110.28	\$ 658.41	\$ 2,159.59	\$ -	76.64%
01-40-470-501151	Elec - 9781 Avenida Miravilla	\$ 1,834.00	\$ 57.78	\$ 342.58	\$ 1,491.42	\$ -	81.32%
01-40-470-501161	Electricity - 815 E. 12th	\$ 6,000.00	\$ 255.65	\$ 1,436.95	\$ 4,563.05	\$ -	76.05%
01-40-470-501321	Propane - 12303 Oak Glen	\$ 114.00	\$ -	\$ -	\$ 114.00	\$ -	100.00%
01-40-470-501331	Propane - 13695 Oak Glen	\$ 683.00	\$ -	\$ 1,165.43	\$ (482.43)	\$ -	-70.63%
01-40-470-501341	Propane - 13697 Oak Glen	\$ 618.00	\$ -	\$ 1,108.30	\$ (490.30)	\$ -	-79.34%
01-40-470-501351	Propane-9781 Avenida Miravilla	\$ 903.00	\$ -	\$ 751.98	\$ 151.02	\$ -	16.72%
01-40-470-501411	Sanitation - 560 Magnolia	\$ 2,900.00	\$ 228.03	\$ 811.79	\$ 2,088.21	\$ -	72.01%
01-40-470-501461	Sanitation - 815 E. 12th	\$ 4,050.00	\$ 343.84	\$ 1,375.36	\$ 2,674.64	\$ -	66.04%
01-40-470-501471	Sanitation - 11083 Cherry Ave	\$ 3,200.00	\$ 263.54	\$ 1,054.16	\$ 2,145.84	\$ -	67.06%
01-40-470-501611	Maint & Repair- 560 Magnolia	\$ 20,000.00	\$ 1,170.40	\$ 8,514.50	\$ 11,485.50	\$ -	57.43%
01-40-470-501621	Maint & Repair- 12303 Oak Glen	\$ 1,200.00	\$ -	\$ -	\$ 1,200.00	\$ -	100.00%
01-40-470-501631	Maint & Repair- 13695 Oak Glen	\$ 1,000.00	\$ -	\$ 638.00	\$ 362.00	\$ -	36.20%
01-40-470-501641	Maint & Repair- 13697 Oak Glen	\$ 1,000.00	\$ -	\$ 966.00	\$ 34.00	\$ -	3.40%
01-40-470-501651	Maint & Rpr-9781 Ave Miravilla	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	\$ -	100.00%
01-40-470-501661	Maint & Repair- 815 E. 12th	\$ 5,000.00	\$ 182.70	\$ 1,160.86	\$ 3,839.14	\$ -	76.78%
01-40-470-501691	Maint & Rpr- Buidlgs (General)	\$ 4,500.00	\$ 119.12	\$ 719.07	\$ 3,780.93	\$ -	84.02%
01-40-470-510001	Auto/Fuel	\$ 78,000.00	\$ 7,129.70	\$ 26,573.29	\$ 51,426.71	\$ -	65.93%
01-40-470-520011	Maint & Rpr-Safety Equipment	\$ 17,000.00	\$ 416.88	\$ 3,228.40	\$ 13,771.60	\$ -	81.01%
01-40-470-520031	Maint & Rpr-General Equipment	\$ 46,000.00	\$ 5,574.28	\$ 16,122.15	\$ 29,877.85	\$ 774.70	63.27%
01-40-470-520041	Maint & Rpr-Fleet	\$ 50,000.00	\$ 2,506.40	\$ 17,060.75	\$ 32,939.25	\$ -	65.88%
01-40-470-520091	Maint & Rpr-Communicatn Equip	\$ 5,500.00	\$ -	\$ -	\$ 5,500.00	\$ -	100.00%
	Operations Materials & Supplies	\$ 2,611,293.00	\$ 171,691.47	\$ 652,438.86	\$ 1,958,854.14	\$ 2,582.65	74.92%
410	Source of Supply Services						
01-40-410-500501	State Project Water Purchases	\$ 2,853,000.00	\$ 321,121.00	\$ 943,709.00	\$ 1,909,291.00	\$ -	66.92%
01-40-410-540084	State Mandates & Tariffs	\$ 70,000.00	\$ 3,755.49	\$ 32,727.41	\$ 37,272.59	\$ -	53.25%
440	Transmission & Distribution Services						
01-40-440-550051	Advertising/Legal Notices	\$ 4,000.00	\$ 630.00	\$ 1,560.00	\$ 2,440.00	\$ -	61.00%
470	Maintenance & General Plant Services						
01-40-470-540030	Landscape Maintenance	\$ 61,560.00	\$ 4,053.21	\$ 10,217.73	\$ 51,342.27	\$ -	83.40%
01-40-470-540072	Rechrg Facs, Cynns&Ponds Maint	\$ 108,440.00	\$ 7,234.18	\$ 45,450.33	\$ 62,989.67	\$ 155.65	57.94%
	Operations Services	\$ 3,097,000.00	\$ 336,793.88	\$ 1,033,664.47	\$ 2,063,335.53	\$ 155.65	66.62%
Expense Total	OPERATIONS	\$ 8,649,294.00	\$ 658,105.26	\$ 2,258,100.49	\$ 6,391,193.51	\$ 2,738.30	73.86%
50	GENERAL						
01-50-510-510031	Small Tools, Parts & Maint	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	100.00%
01-50-510-540066	Property Damages & Theft	\$ 15,000.00	\$ 321.53	\$ 7,218.72	\$ 7,781.28	\$ -	51.88%
01-50-510-550040	General Supplies	\$ 11,000.00	\$ 1,270.89	\$ 5,122.51	\$ 5,877.49	\$ -	53.43%
01-50-510-550060	Public Ed./Community Outreach	\$ 60,000.00	\$ 14,274.17	\$ 25,092.48	\$ 34,907.52	\$ -	58.18%
01-50-510-550072	Misc Operating Expenses	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	100.00%
	General Materials & Supplies	\$ 87,500.00	\$ 15,866.59	\$ 37,433.71	\$ 50,066.29	\$ -	57.22%
01-50-510-550096	Beaumont Basin Watermaster	\$ 42,000.00	\$ -	\$ 23,498.00	\$ 18,502.00	\$ -	44.05%
	General Services	\$ 42,000.00	\$ -	\$ 23,498.00	\$ 18,502.00	\$ -	44.05%
Expense Total	GENERAL	\$ 129,500.00	\$ 15,866.59	\$ 60,931.71	\$ 68,568.29	\$ -	52.95%
Expense Total	ALL EXPENSES	\$ 15,338,271.00	\$ 1,128,788.24	\$ 4,049,767.97	\$ 11,288,503.03	\$ 2,738.30	73.58%



**Beaumont-Cherry Valley Water District
Cash Balance & Investment Report
As of April 30, 2019**

Account Name	Account Ending #	Cash Balance Per Account	
		Balance	Prior Month Balance
Wells Fargo			
General	4152	\$971,052.30	\$818,620.53
Total Cash		\$ 971,052.30	\$ 818,620.53

Account Name	Market Value	Prior Month Balance	Actual % of			Maturity	Par Amount	Rate	2019 Interest to Date
			Total	Policy % Limit					
Ca. State Treasurer's Office: Local Agency Investment Fund	\$23,996,347.11	\$23,843,878.02	40%	No Limit	Liquid	N/A	2.45	\$300,792.89	
CalTRUST Short Term Fund	\$35,384,663.43	\$34,617,441.13	60%	No Limit	Liquid	N/A	2.58	\$297,941.88	
Total Investments	\$59,381,010.54	\$58,461,319.15						\$598,734.77	
Total Cash & Investments	\$ 60,352,062.84	\$ 59,279,939.68							

The investments above are in accordance with the District's investment policy. *[Signature]* 5/15/19

BCVWD will be able to meet its cash flow obligations for the next 6 months. *[Signature]* 5/15/19

Accounts Payable

Checks by Date - Detail by Check Date

User: wclayton
 Printed: 6/6/2019 7:59 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	Void Checks	Check Amount
8876	10223 220617	Richards, Watson & Gershon Legal Services Jan 2019 Board Approval 2/13/19	04/25/2019		2,915.00
Total for Check Number 8876:				0.00	2,915.00
Total for 4/25/2019:				0.00	2,915.00
8877	10792 05062019	A-1 Financial Services 851 E 6th St 5/1-5/31/19 Rent & Security Deposit	05/06/2019	VOID 4,050.00	
Total for Check Number 8877:				4,050.00	0.00
Total for 5/6/2019:				4,050.00	0.00
ACH	10085	CalPERS Retirement System	05/07/2019		
	15606496	PR Batch 00001.05.2019 CalPERS 8% ER Paid			1,151.17
	15606496	PR Batch 00002.05.2019 CalPERS 8% EE Paid			15.96
	15606496	PR Batch 00003.05.2019 CalPERS ER Paid Classic			371.45
	15606496	PR Batch 00002.05.2019 CalPERS ER Paid Classic			28.68
	15606496	PR Batch 00001.05.2019 CalPERS ER Paid Classic			8,465.61
	15606496	PR Batch 00001.05.2019 CalPERS ER PEPRA			2,554.60
	15606496	PR Batch 00001.05.2019 CalPERS ER PEPRA			20.49
	15606496	PR Batch 00001.05.2019 CalPERS 7% EE Deduction			18.98
	15606496	PR Batch 00001.05.2019 CalPERS 7% EE Deduction			3,576.99
	15606496	PR Batch 00003.05.2019 CalPERS 8% ER Paid			206.72
	15606496	PR Batch 00001.05.2019 CalPERS 8% EE Paid			2,176.48
	15606496	PR Batch 00001.05.2019 CalPERS 1% ER Paid			172.94
Total for this ACH Check for Vendor 10085:				0.00	18,760.07
ACH	10087	EDD	05/07/2019		
	2-113-737-920	PR Batch 00003.05.2019 CA SDI			25.84
	2-113-737-920	PR Batch 00002.05.2019 State Income Tax			32.21
	2-113-737-920	PR Batch 00002.05.2019 CA SDI			2.24
	2-113-737-920	PR Batch 00001.05.2019 State Income Tax			3,961.49
	2-113-737-920	PR Batch 00001.05.2019 CA SDI			2.71
	2-113-737-920	PR Batch 00001.05.2019 CA SDI			968.83
	2-113-737-920	PR Batch 00003.05.2019 State Income Tax			175.52
	2-113-737-920	PR Batch 00002.05.2019 CA SDI			3.15
Total for this ACH Check for Vendor 10087:				0.00	5,171.99
ACH	10094	U.S. Treasury	05/07/2019		
	51093109	PR Batch 00002.05.2019 Medicare Employee Portion			3.24
	51093109	PR Batch 00002.05.2019 FICA Employer Portion			19.52
	51093109	PR Batch 00001.05.2019 Medicare Employer Portion			1,431.99
	51093109	PR Batch 00003.05.2019 FICA Employee Portion			160.31
	51093109	PR Batch 00002.05.2019 FICA Employee Portion			13.13
	51093109	PR Batch 00003.05.2019 Medicare Employee Portion			37.49
	51093109	PR Batch 00001.05.2019 FICA Employer Portion			6,122.15
	51093109	PR Batch 00003.05.2019 FICA Employer Portion			160.31
	51093109	PR Batch 00003.05.2019 Medicare Employer Portion			37.49
	51093109	PR Batch 00001.05.2019 Medicare Employee Portion			3.93

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
	51093109	PR Batch 00002.05.2019 FICA Employer Portion			13.13
	51093109	PR Batch 00002.05.2019 Federal Income Tax			69.27
	51093109	PR Batch 00003.05.2019 Federal Income Tax			349.89
	51093109	PR Batch 00001.05.2019 FICA Employee Portion			16.81
	51093109	PR Batch 00001.05.2019 Medicare Employer Portion			3.93
	51093109	PR Batch 00002.05.2019 Medicare Employee Portion			4.57
	51093109	PR Batch 00001.05.2019 FICA Employer Portion			16.81
	51093109	PR Batch 00002.05.2019 FICA Employee Portion			19.52
	51093109	PR Batch 00002.05.2019 Medicare Employer Portion			3.24
	51093109	PR Batch 00001.05.2019 Medicare Employee Portion			1,431.99
	51093109	PR Batch 00002.05.2019 Medicare Employer Portion			4.57
	51093109	PR Batch 00001.05.2019 Federal Income Tax			10,094.61
	51093109	PR Batch 00001.05.2019 FICA Employee Portion			6,122.15
Total for this ACH Check for Vendor 10094:				0.00	26,140.05
ACH	10141	Ca State Disbursement Unit	05/07/2019		
	3WEBXH96657	PR Batch 00001.05.2019 Garnishment			288.46
	3WEBXH96657	PR Batch 00001.05.2019 Garnishment			266.30
Total for this ACH Check for Vendor 10141:				0.00	554.76
ACH	10203	Voya Financial	05/07/2019		
	VB1450-PP09	PR Batch 00001.05.2019 Deferred Comp			475.00
	VB1450-PP09	PR Batch 00003.05.2019 Deferred Comp			125.00
Total for this ACH Check for Vendor 10203:				0.00	600.00
ACH	10264	CalPERS Supplemental Income Plans	05/07/2019		
	15655871	PR Batch 00001.05.2019 CalPERS 457 %			49.26
	15655871	PR Batch 00001.05.2019 CalPERS 457			590.00
	15655871	PR Batch 00001.05.2019 CalPERS 457 %			2.71
Total for this ACH Check for Vendor 10264:				0.00	641.97
Total for 5/7/2019:				0.00	51,868.84
ACH	10288	CalPERS Health Fiscal Services Division	05/08/2019		
	04152019	Retired Employees Health Insurance May 2019			2,370.00
	04152019	Admin Fee for Active Emp Health Insurance May 2019			110.06
	04152019	Admin Fee for Retired Emp Health Insurance May 2019			11.27
	04152019	Credit Pending L Rieger May 2019			1,257.26
	04152019	Active Employees Health Insurance May 2019			46,596.30
Total for this ACH Check for Vendor 10288:				0.00	50,344.89
Total for 5/8/2019:				0.00	50,344.89
8878	UB*03347	Cynthia York Refund Check	05/09/2019		221.54
Total for Check Number 8878:				0.00	221.54
8879	UB*03343	Azzie Abney Refund Check	05/09/2019	VOID	45.26
Total for Check Number 8879:				45.26	0.00
8880	UB*03349	Jeff or Heather Bird Refund Check Refund Check Refund Check Refund Check	05/09/2019		19.51 96.81 56.77 27.20
Total for Check Number 8880:				0.00	200.29

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
8881	UB*03333	Vicki Cesario Refund Check Refund Check Refund Check Refund Check	05/09/2019		11.89 0.46 0.98 0.34
Total for Check Number 8881:				0.00	13.67
8882	UB*03338	Ronald or Mirna Davis Refund Check	05/09/2019		84.04
Total for Check Number 8882:				0.00	84.04
8883	UB*03336	Laura Garcia Refund Check Refund Check Refund Check Refund Check	05/09/2019	VOID 5.94 4.26 12.39 25.17	
Total for Check Number 8883:				47.76	0.00
8884	UB*03341	Larry Griggs Refund Check Refund Check Refund Check Refund Check	05/09/2019		19.28 26.87 56.09 116.90
Total for Check Number 8884:				0.00	219.14
8885	UB*03352	Darius Johnson Refund Check Refund Check Refund Check Refund Check	05/09/2019		25.12 31.73 18.02 52.42
Total for Check Number 8885:				0.00	127.29
8886	UB*03354	Greg Kemp Refund Check Refund Check Refund Check Refund Check	05/09/2019		6.71 4.81 216.88 14.04
Total for Check Number 8886:				0.00	242.44
8887	UB*03346	Shi Mei Ma Refund Check	05/09/2019	VOID 2.98	
Total for Check Number 8887:				2.98	0.00
8888	UB*03344	Tom Pfleider Refund Check Refund Check Refund Check Refund Check	05/09/2019		18.77 39.17 12.75 13.46
Total for Check Number 8888:				0.00	84.15
8889	UB*03350	Kevin Prior Refund Check Refund Check Refund Check Refund Check	05/09/2019		35.21 9.68 13.49 28.16
Total for Check Number 8889:				0.00	86.54

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
8890	UB*03340	Diana Reloba Refund Check Refund Check Refund Check Refund Check	05/09/2019		31.22 65.15 61.12 22.40
Total for Check Number 8890:				0.00	179.89
8891	UB*03339	Margo Robles Refund Check	05/09/2019		73.71
Total for Check Number 8891:				0.00	73.71
8892	UB*03353	Dana Roachat Refund Check	05/09/2019		112.44
Total for Check Number 8892:				0.00	112.44
8893	UB*03348	Loretta Rowe Refund Check	05/09/2019		206.74
Total for Check Number 8893:				0.00	206.74
8894	UB*03334	RSI Communities LLC Refund Check	05/09/2019		20.75
Total for Check Number 8894:				0.00	20.75
8895	UB*03335	RSI Communities LLC Refund Check	05/09/2019		58.78
Total for Check Number 8895:				0.00	58.78
8896	UB*03337	RSI Communities LLC Refund Check	05/09/2019		46.78
Total for Check Number 8896:				0.00	46.78
8897	UB*03342	RSI Communities LLC Refund Check	05/09/2019		25.03
Total for Check Number 8897:				0.00	25.03
8898	UB*03345	Lilyan Sharp Refund Check Refund Check Refund Check Refund Check	05/09/2019		26.31 36.68 76.55 110.46
Total for Check Number 8898:				0.00	250.00
8899	UB*03351	Jesse Vela Refund Check	05/09/2019		84.97
Total for Check Number 8899:				0.00	84.97
8900	10000 1573 1573	A C Propane Co Annual Tank Rental - 9781 Ave Miravilla Annual Tank Rental - 12303 Oak Glen	05/09/2019		52.80 52.80
Total for Check Number 8900:				0.00	105.60

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
8901	10001	Action True Value Hardware	05/09/2019		
	47307	Emitters - Phase 1			48.48
	47307	Pipe Compound/Paste - Meter Builds			19.90
	47307	Bolt/Lock - Disc Deere			3.64
	47307	Ball Valve - Well 20			12.91
	47307	Tubing/Vinegar - Maint Swamp Cooler			6.21
	47307	Elbows - Sprinklers Phase 1			0.62
	47307	Security Bits - Mtr Register Removal			17.18
	47307	Pipe Thread Compound - Meter Builds			23.67
	47307	Chalking Tapes/Box of Rags			31.17
	47307	Line - Weed Eater			323.25
	47307	Trimmer Line - Weed Eater			60.33
	47307	Master Locks - Recharge Phase 1			180.90
Total for Check Number 8901:				0.00	728.26
8902	10319	ACWA Joint Powers Insurance Authority	05/09/2019		
	05012019	(31) Employee - Employee Assistance Program May 2019			72.85
Total for Check Number 8902:				0.00	72.85
8903	10786	Alexander's Contract Services, Inc	05/09/2019		
	9072	Renewal Handhelds Software/Telephone Support - Field			1,153.00
Total for Check Number 8903:				0.00	1,153.00
8904	10144	AlSCO Inc	05/09/2019		
	LYUM1356975	Cleaning of Mats & Shop Towels 12th/Palm Apr 2019			35.10
	LYUM1356977	Cleaning of 3 Office Mats 560 Magnolia Apr 2019			20.95
	LYUM1360735	Cleaning of Mats & Shop Towels 12th/Palm Apr 2019			35.10
	LYUM1360737	Cleaning of 3 Office Mats 560 Magnolia Apr 2019			20.95
Total for Check Number 8904:				0.00	112.10
8905	AR-Aqle1	Husam Aqleh	05/09/2019		
	95	AR Refund-Will Serve Deposit			130.87
Total for Check Number 8905:				0.00	130.87
8906	10695	B-81 Paving Inc	05/09/2019		
	606	(5) Districtwide Repairs - Meter Service Lines			6,358.25
	606	(2) Districtwide Repairs - Main Lines			2,407.00
Total for Check Number 8906:				0.00	8,765.25
8907	10272	Babcock Laboratories Inc	05/09/2019		
	BD90419	(5) Trihalomethanes			395.00
	BD90419	(6) Haloacetic Acids			756.00
	BD90546	(8) Wells Trichloropropane			840.00
	BD90568	(6) Wells Lab Sample			630.00
	BD90938	(15) Coliforms Lab Sample			630.00
	BD91439	(1) Coliforms Lab Sample			630.00
	BD91440	(1) Wells Lab Sample			42.00
	BD91801	(1) Wells Lab Sample			42.00
	BD92148	(15) Coliforms Lab Sample			630.00
	BD92149	(2) Wells Lab Sample			84.00
	BD92691	(15) Coliforms Lab Sample			630.00
	BD92693	(2) Wells Lab Sample			84.00
Total for Check Number 8907:				0.00	5,393.00
8908	10283	BCVWD Custodian of Petty Cash	05/09/2019		
	04022019	Postage - COBRA Letter			7.00
	04022019	Livescan - UPS DOJ Rolling Fee			50.00
	04092019	Items for Fishing Derby			25.50
Total for Check Number 8908:				0.00	82.50

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
8909	10271	Beaumont Ace Home Center	05/09/2019		
	1-Apr	Brass Nipples - Well 22			9.45
	1-Apr	Slip Cap/Storage Box - Middle House Booster			34.22
	1-Apr	Blades/Box of Rags - Unit 5			85.62
	1-Apr	Paints/Mask/Tape/Coveralls - Painting Well 22			716.21
	1-Apr	Scrub Brush - Unit 33			6.77
	1-Apr	Key Caps - District Keys			2.68
	1-Apr	Pruner - Unit 17			26.93
	1-Apr	Adapter/Tee/Ball Valve/Nipple - Chlorinator Well 22			24.62
	1-Apr	Spray Tip - District Paint Sprayer			29.62
	1-Apr	Washers/Nuts/Bolt -Small Deere Tractor			6.55
	1-Apr	Degreaser/Spray Bottle - Well 22			18.29
	1-Apr	Bolts/Lumber - Roof Well 22			11.02
	1-Apr	Bushing/Nipple - Well 22			18.16
	1-Apr	Softener Salt - Well 29			7.21
	1-Apr	Primer/Tape - Roof Well 22			49.90
	1-Apr	Gas Can - Weed Eater			15.93
	1-Apr	Screw/Washer - Roof Well 22			34.79
	1-Apr	Filter Cartridge/Nipple/Coupling - Chlorinator Well 6			62.09
	1-Apr	Ball Valve - Chlorinator Well 25			44.70
	1-Apr	Bolts/Clamps/Hose - Well 22			58.95
	1-Apr	Pillow Block - Maint Swamp Cooler			34.44
	1-Apr	Socket Set - Unit 13			247.81
	1-Apr	Brush Set/Liner/Cover - Painting Well 22			37.10
	1-Apr	Chain/Hook - Replacement Unit 5			131.25
	1-Apr	Bolts/Nuts - Swamp Cooler			39.38
	1-Apr	Dust/Mist Mask - Unit 17			29.08
	1-Apr	Hand Pump - Stock			77.56
	1-Apr	Nozzle - Unit 4			8.08
	1-Apr	(3) 90lbs Redi-Mix Concrete - Water Leak 10587 Winesap			13.87
	1-Apr	Gas Can Spout - Replacement			9.69
	1-Apr	Duct Tape - Unit 17			6.24
	1-Apr	Ball Valve/Nipple/Pipe Tap - Well 22			62.55
	1-Apr	Valve Swing Check - Well 22			8.40
	1-Apr	Pipe Insulation - Air Vac Lower Edgar Gate			17.02
	1-Apr	(14) Redi-Mix Concrete - Leak Repair 1252 Maple			42.09
	1-Apr	Hose/Strap - 12th/Palm			43.62
	1-Apr	Washers/Nuts/Bolt/Tie - Roof Well 22			41.93
	1-Apr	Pump - Swamp Cooler			105.99
	1-Apr	Elbows/Adapter/Fence Posts - Chlorinator Well 22			206.16
	1-Apr	PVC Check Valve - Chlorinator Well 25			34.44
	1-Apr	Rake/Safety Glasses - Stock			25.84
	1-Apr	Cooler Cleaner/Cool Roll - Maint Swamp Cooler			215.01
	1-Apr	Hand Cleaner - Unit 32			4.30
	1-Apr	Safety Gloves - Replacement			20.47
Total for Check Number 8909:				0.00	2,726.03
8910	10382	Beaumont Power Equipment Inc	05/09/2019		
	867	Air Filter Element/Cartridge - Pressure Washer			25.58
	968	Air Filter/Cover/Thumbscrew - Weed Eater			20.02
Total for Check Number 8910:				0.00	45.60
8911	10335	Beaumont Safe & Lock	05/09/2019		
	71965	(2) Duplicate Keys for Kenworth Dump Truck			5.93
Total for Check Number 8911:				0.00	5.93
8912	10019	C R & R Incorporated	05/09/2019		
	0095492	Monthly Charges 3 YD Commercial Bin May 2019			263.54
Total for Check Number 8912:				0.00	263.54

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
8913	10774 151125	Jesus Camacho (18) Truck Washes Apr 2019	05/09/2019		190.00
Total for Check Number 8913:				0.00	190.00
8914	10614 25470 25470 25470 25535 25535 25563 25563	Cherry Valley Automotive Labor - Evacuate/Recharge A/C - OD 109,981 Unit 16 Labor - Remove/Replace Starter - OD 109,981 Unit 16 Freon/Starter - OD 109,981 Unit 16 Labor - Oil/Filter - OD 53,637 Unit 12 Labor - Change Oil/Filter - OD 53,637 Unit 12 Tires/Stems - OD 41,349 Unit 4 Labor - Mount/Balance - OD 41,349 Unit 4	05/09/2019		110.00 70.00 340.94 25.53 22.00 146.26 20.63
Total for Check Number 8914:				0.00	735.36
8915	UB*02423 04172019	Jeena Cirivello Unclaimed Funds - J Cirivello	05/09/2019		51.22
Total for Check Number 8915:				0.00	51.22
8916	10016 261701 Mar/Apr	City of Beaumont Monthly Sewer Charges 04/01-5/1/19	05/09/2019		51.04
Total for Check Number 8916:				0.00	51.04
8917	10112 770240 770240	Cla-Val Labor Replace Rubber Goods - Well 22 Maintenance - Valve - Well 22	05/09/2019		500.50 1,085.59
Total for Check Number 8917:				0.00	1,586.09
8918	10228 0954-470562	Consolidated Electrical Distributors Inc Pump Saver - Upper Edgar Booster Control	05/09/2019		290.86
Total for Check Number 8918:				0.00	290.86
8919	10390 S1364195.001	Dangelo Company (1) 6" x 4" Flange - Inventory	05/09/2019		67.31
Total for Check Number 8919:				0.00	67.31
8920	10600 05022019	Gauchos Gophers & Landscape Management NCR 1 Rodent Control May 2019	05/09/2019		1,000.00
Total for Check Number 8920:				0.00	1,000.00
8921	10052 2014211 2014282 2014282 2590845 5020438 5020438 5020438 5020438 5020438 5020438 6013744 6013744 6013744 6013804 8020015 9021289 9120785	Home Depot Credit Services Lumber/Staples/Tape/Nails - Roof Well 22 Cap White Sheet/Cement - Roof Well 22 Taping Knives - Roof Well 22 Spotlight/Fence Weave - Well 22 Rags/Weed Eater String/Gas Can - Stock Scoop - Yard Face Shield - Yard Paper Towels/TP/Trash Can - 12th/Palm Safety Gloves - Field Staff Tape - Unit 4 Tape Measure/Markers/Bits - Roof Well 22 Lumber - Roof Well 22 Ladders - Roof Well 22 Screws/Ties - Roof Well 22 Cooler With Handle - Water Samples (50) PVC Plugs - Phase 1 Spark Plugs/Filter - Honda Lawn Mower	05/09/2019		652.70 210.04 2.97 110.71 119.41 37.69 30.10 121.47 16.13 21.52 50.39 25.55 350.18 49.07 53.84 62.50 13.44
Total for Check Number 8921:				0.00	1,927.71

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
8922	10273	Inland Water Works Supply Co.	05/09/2019		
	S1022339.001	(5) 2" Angle Stops - Inventory			2,278.95
	S1022339.001	(72) White Marking Paint - Line Locates			380.15
	S1022339.001	(3) 2" MIP X COMP for Poly - Inventory			676.81
	S1022339.001	(72) Blue Marking Paint - Line Locates			380.14
	S1022339.001	(600) Whiskers Blue - Line Locates			126.71
	S1022339.002	(1) 2" Angle Stops - Inventory			455.79
	S1022797.001	(100) 1" Check Valves - Inventory			9,925.93
	S1022797.001	(100) 1" Ball Valves - Inventory			3,907.01
	S1022935.001	(20) 3/4" Angle Stop IP - Inventory			674.33
	S1022935.001	(10) 1" Angle Stop IP - Inventory			516.25
	S1022935.001	(3) 1" CTS x Comp Angle Stop - Inventory			185.83
	S1022935.001	(4) 2" Air Vac - Inventory			2,032.41
	S1022935.001	(3) 3/4" x 1" Angle Stop IP - Inventory			107.90
	S1022935.002	(17) 1" CTS x Comp Angle Stops - Inventory			1,053.02
	S1022935.002	(10) 1" Angle Stops IP - Inventory			516.25
	S1022935.003	(17) 3/4" x 1" Angle Stops IP - Inventory			611.41
	S1022955.001	(2) 8"Ads 45 Ell			76.05
	S1022955.001	(2) 8" Ads Snap Coupling			12.63
	S1022955.001	(20) 8" Ads Replace Broken Pipe			59.68
	S1022976.001	(8) 485" x 7" Full Circle - Inventory			600.20
	S1022976.001	(8) 700" x 7" Full Circle - Inventory			694.35
	S1022976.001	(8) 635" x 7" Full Circle - Inventory			851.89
	S1022976.001	(1) 425" x 7" Full Circle - Inventory			71.67
	S1022978.001	(150) 1" x 2 5/8" Meter Conns - Inventory			2,439.25
	S1022978.001	(187) 1" x Close Brass Nipples - Inventory			661.50
	S1022978.001	(50) 1" x 5" U Branches - Inventory			3,515.26
	S1022978.001	(100) 1" Brass Couplings - Inventory			1,161.54
	S1022978.001	(50) 1" Lock Off Lock Wings - Inventory			4,826.74
	S1022978.001	(50) 1" Lock on Lock Wings - Inventory			5,015.77
	S1022978.001	(150) 1" x 6" Brass Nipples - Inventory			1,940.31
	S1022978.002	(13) 1" x Close Brass Nipples - Inventory			45.98
	S1023152.001	(360) 1" x 60" Copper - Inventory			1,604.20
Total for Check Number 8922:				0.00	47,405.91
8923	10429	Legend Pump & Well Service Inc	05/09/2019		
	55532	Well & Pump Unit Rehab/Repair Work - Well 3			16,576.00
	55533	Well & Pump Unit Rehab/Repair Work - Well 3			12,635.00
Total for Check Number 8923:				0.00	29,211.00
8924	10537	Joshua McCue	05/09/2019		
	05012019	Safety Boots - J McCue			188.99
Total for Check Number 8924:				0.00	188.99
8925	10278	MetLife - Group Benefits	05/09/2019		
	KM05754034 Apr	Pending Apr Credit			71.08
	KM05754034 Apr	Pending Apr Credit			25.38
	KM05754034 Apr	MetLife Dental Ins Apr 2019			685.50
	KM05754034 Apr	MetLife Vision Ins Apr 2019			173.40
	KM05754034 Apr	Pending Apr Billing			-20.34
	KM05754034 Apr	Pending Apr Billing			-19.97
	KM05754034 Apr	Pending Apr Credit			21.66
	KM05754034 Apr	Pending Apr Credit			21.66
	KM05754034 Apr	Pending Apr Billing			-71.08
	KM05754034 May	Pending May Billing			-19.97
	KM05754034 May	Pending Apr Credit			71.08
	KM05754034 May	Rec'd Apr Credit			-25.38
	KM05754034 May	Rec'd Apr Billing			71.08
	KM05754034 May	Pending Apr Billing			-20.34
	KM05754034 May	Rec'd Apr Credit			-21.66
	KM05754034 May	MetLife Vision Ins May 2019			173.40
	KM05754034 May	Pending May Credit			21.66
	KM05754034 May	MetLife Dental Ins May 2019			685.50
Total for Check Number 8925:				0.00	1,822.66

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
8926	10400 05082019	Sylvia Molina Reimb Mileage - SB 998 Training 5/8/19 - S Molina	05/09/2019		27.03
Total for Check Number 8926:				0.00	27.03
8927	10794 05062019	Jim Mullins Reimburse for Damages to Resident Window 04/25/2019	05/09/2019		512.43
Total for Check Number 8927:				0.00	512.43
8928	10350 87254 87452 87452 88050 88172 88315 88443 88443 89651 89701	NAPA Auto Parts Battery - Lg Dump Truck Filter/Spark Plugs/Ratchet - Pressure Washer Wire Brush - Unit 5 Starter Fluid/Fuel Filter-Line - Unit 8 Adapter - FTChuck - Unit 4 Puller - Maint Swamp Cooler Hand Cleaner - Unit 17 Spark Plugs/Carb Cleaner - Weed Eater Solenoid - Unit 5 Wiper Blades - Dozer	05/09/2019		234.72 86.85 4.84 11.82 10.21 39.86 16.15 18.27 37.70 14.61
Total for Check Number 8928:				0.00	475.03
8929	10527 53261592 53309251 53349864 53406553	OfficeTeam, A Robert Half Company Customer Service Rep Temp Services 4/8-11/2019 Customer Service Rep Temp Services 4/15-18/2019 Customer Service Rep Temp Services 4/22-25/2019 Customer Service Rep Temp Services 4/29-5/2/2019	05/09/2019		1,079.20 1,079.20 1,079.20 1,079.20
Total for Check Number 8929:				0.00	4,316.80
8930	10045 R147146 R147147	Pacific Alarm Service Inc Alarm Equip/Rent/Service/Monitor 560 Magnolia May 2019 Alarm Equip/Rent/Service/Monitor 11083 Cherry Ave May 2019	05/09/2019		368.00 44.50
Total for Check Number 8930:				0.00	412.50
8931	10782 77862878-01	R.S. Hughes, Inc Confined Space Retrieval System - CIP	05/09/2019		411.73
Total for Check Number 8931:				0.00	411.73
8932	10056 P211668 W54053 W54053 W54053 W54053	RDO Equipment Co. Trust# 80-5800 Repair Green Tractor Green Tractor Water Pump Cap Screw Green Tractor Coolant Repair Green Tractor Water Pump Labor - Remove Belt/Water Pump - Green Tractor Coolant	05/09/2019		62.51 17.89 37.18 257.63 462.00
Total for Check Number 8932:				0.00	837.21
8933	10472 2707	Registrar of Voters Election Services For Nov 6, 2018/Election Off Ballot	05/09/2019		6,090.92
Total for Check Number 8933:				0.00	6,090.92
8934	10223 221434	Richards, Watson & Gershon Legal Services for March 2019 Board Approval 5/8/19	05/09/2019		5,280.00
Total for Check Number 8934:				0.00	5,280.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
8935	10171 03312019	Riverside Assessor - County Recorder March 2019 Lien Fees	05/09/2019		108.00
Total for Check Number 8935:				0.00	108.00
8936	10689 169006 169160	Safety Compliance Company Safety Meeting - Hand Safety - Field Safety Meeting - Back Safety - 560 Magnolia	05/09/2019		250.00 250.00
Total for Check Number 8936:				0.00	500.00
8937	10290 19-00189	San Gorgonio Pass Water Agency 1,013 AF @ \$317 for Apr 2019	05/09/2019		321,121.00
Total for Check Number 8937:				0.00	321,121.00
8938	AR-Scro 184	Jerry J Scrotsky AR Refund-Fire Flow Deposit	05/09/2019		27.86
Total for Check Number 8938:				0.00	27.86
8939	10042 07132135000Apr	Southern California Gas Company Monthly Gas Charges 03/28-04/26/19 Apr 2019	05/09/2019		14.30
Total for Check Number 8939:				0.00	14.30
8940	10276 00610763May 00610763May	Standard Insurance Company Pending Term EE Credit May 2019 Monthly Life & AD&D Insurance May 2019	05/09/2019		46.16 806.02
Total for Check Number 8940:				0.00	852.18
8941	10031 3412117726 3412117726	Staples Business Advantage Folders/Dividers/Clips/Protectors - 560 Magnolia Towels/Electronic Duster - 560 Magnolia	05/09/2019		186.77 48.79
Total for Check Number 8941:				0.00	235.56
8942	10788 39422	Mark Swanson Reimb - Certified Pro Erosion/Sediment Control Renewal	05/09/2019		146.00
Total for Check Number 8942:				0.00	146.00
8943	10063 973290	The Record Gazette Advertising for Bid Proposals - Wells 4A 10 18	05/09/2019		630.00
Total for Check Number 8943:				0.00	630.00
8944	10743 14692 14774	Townsend Public Affairs, Inc Consulting Services for the Month of April 2019 Consulting Services For The Month Of May 2019	05/09/2019		4,000.00 4,000.00
Total for Check Number 8944:				0.00	8,000.00
8945	10284 420190044 420190044	Underground Service Alert of Southern California Monthly Maintenance Fee 138 New Ticket Charges Apr 2019	05/09/2019		10.00 227.70
Total for Check Number 8945:				0.00	237.70
8946	10255 0387861-IN 0387862-IN 0389276-IN 0389277-IN	Unlimited Services Building Maintenance Apr 2019 Janitorial Services 815 E 12th Apr 2019 Janitorial Services for 560 Magnolia Av May 2019 Janitorial Services 815 E 12th May 2019 Janitorial Services for 560 Magnolia Av	05/09/2019		112.50 760.50 150.00 845.00
Total for Check Number 8946:				0.00	1,868.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
8947	10778	Urban Habitat	05/09/2019		
	193	2850 Pressure Zone Reservoir (Vineland Tank) Maintenance			420.00
	193	2750 Pressure Zone Reservoir (Cherry Tank) Maintenance			840.00
	193	Well Site 22 Maintenance			420.00
	193	BCVWD Business Office Maintenance			90.00
	193	Well Site 16 Maintenance			300.00
	193	Well Site 3 Maintenance			330.00
	193	Well Site 25 Maintenance			90.00
	193	2650 Pressure Zone Reservoir Maintenance			780.00
	193	Well Site 2 Maintenance			270.00
	193	Well Site 24 Maintenance			240.00
	193	Well Site 29 Maintenance			180.00
Total for Check Number 8947:				0.00	3,960.00
8948	10035	USA Blue Book	05/09/2019		
	874393	Wire Gripper For Pulling Services			364.76
	882471	Glass Sample Tubes			93.09
Total for Check Number 8948:				0.00	457.85
8949	10116	Verizon Wireless Services LLC	05/09/2019		
	9829077092	iPad Charges for Apr 2019			120.03
	9829077092	Cell Phone Charges for Apr 2019			180.41
Total for Check Number 8949:				0.00	300.44
8950	10793	WateReuse Association	05/09/2019		
	03282019	Membership WateReuse IE Chapter			726.27
Total for Check Number 8950:				0.00	726.27
8951	10651	Weldors Supply and Steel, Inc	05/09/2019		
	10761	Oxygen Tank - Unit 17			26.71
Total for Check Number 8951:				0.00	26.71
8952	10753	Lona Williams	05/09/2019		
	03292019	Reimb - Mileage/Parking Santa Ana Conf 3/29/2019			81.67
Total for Check Number 8952:				0.00	81.67
Total for 5/9/2019:				96.00	464,108.06
8953	10792	A-1 Financial Services	05/13/2019		
	05062019	851 E 6th St Security Deposit			2,025.00
	05062019	851 E 6th St 5/10-5/31/19 Rent			1,350.00
Total for Check Number 8953:				0.00	3,375.00
Total for 5/13/2019:				0.00	3,375.00
ACH	10132	South Coast AQMD	05/15/2019		
	3446751	Fac ID 120877 AB2588 AQMD Fee July 2018 - June 2019			132.98
	3447180	Fac ID 129302 AB2588 AQMD Fee July 2018 - June 2019			132.98
	3447181	Fac ID 129305 AB2588 AQMD Fee July 2018 - June 2019			132.98
	3447929	Fac ID 140810 AB2588 AQMD Fee July 2018 - June 2019			132.98
Total for this ACH Check for Vendor 10132:				0.00	531.92
ACH	10138	ARCO Business Solutions	05/15/2019		
	HW201 May 2019	ARCO Fuel Charges 04/12 - 5/11/2019 May 2019			7,414.59
Total for this ACH Check for Vendor 10138:				0.00	7,414.59

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
ACH	10030	Southern California Edison	05/15/2019		
	2039374889Apr	Electricity 3/20-4/18/19 - 13697 Oak Glen Rd			110.28
	2039374889Apr	Electricity 3/20-4/18/19 - Wells			96,334.19
	2039374889Apr	Electricity 3/20-4/18/19 - 560 Magnolia Ave			1,426.75
	2039374889Apr	Electricity 3/20-4/18/19 - 12303 Oak Glen Rd			171.10
	2039374889Apr	Electricity 3/20-4/18/19 - 815 E 12th Ave Apr 2019			255.65
	2039374889Apr	Electricity 3/20-4/18/19 8 - 13695 Oak Glen Rd			50.79
	2039374889Apr	Electricity 2/20-3/21/19 - Wells			2,912.42
	2039374889Apr	Electricity 3/20-4/18/19 - 9781 Avenida Miravilla Apr 2019			57.78
Total for this ACH Check for Vendor 10030:				0.00	101,318.96
ACH	10086	American Family Life Assurance Company of Columbus	05/15/2019		
	04252019	AFLAC Employee Insurance Apr 2019			834.20
Total for this ACH Check for Vendor 10086:				0.00	834.20
ACH	10287	Bank of the West	05/15/2019		
	10623	WP Engine			
		Web Host for BCVWD Website Apr 2019			35.00
	10761	BLS*Spamtitan			
		Monthly Spam Filter - Apr 2019			48.18
	10776	Impact Promotional Pro			
		Community Outreach/Convention Tote Bags			701.28
		Community Outreach/Ruler Tags			668.40
		Community Outreach/Brochures			146.37
		Community Outreach/Key Lights			720.22
		Community Outreach/Brochures			224.00
Total for this ACH Check for Vendor 10287:				0.00	2,543.45
ACH	10781	Umpqua Bank	05/15/2019		
	10037	Waste Management Of Inland Empire			
		Yard Dumpsters 815 E 12th Apr 2019			263.91
		Recycling Dumpster Charges - 815 E 12th Apr 2019			79.93
		Recycling Dumpster Charges- 560 Magnolia Apr 2019			79.93
		Monthly Sanitation 560 Magnolia Apr 2019			97.06
	10135	Big Time Design			
		(3) Work Shirts - Production			67.88
		(8) Work Shirts - Field Staff			181.02
		(16) Work Pants - Field Staff			431.00
		(10) Work Pants - Field Staff			269.38
		(9) Work Shirts - Field Staff			213.34
	10147	Online Information Services, Inc			
		178 Credit Reports for March 2019			421.50
	10153	Brown and Caldwell			
		Civil Engineering Assistant			100.00
	10173	California Society of Municipal Finance Officers			
		Training - Intro to Governmental Acct 5/29/19 - S Hernandez			75.00
	10318	Dell Marketing LP			
		(3) Cases and Bags - 560 Magnolia			199.31
		(3) Mouse and Keyboards - 560 Magnolia			189.00
		(3) Laptops - 560 Magnolia			3,072.66
	10409	Stater Bros			
		Water - Board of Directors			15.56
	10420	Amazon.com			
		CA Use Sale Tax (17) Gate Clickers - District Trucks			-23.57
		(17) Gate Clickers - District Trucks			327.70
	10424	Top-Line Industrial Supply, LLC			
		Connect Plug - Pressure Washer			6.74
		Connect Socket - Pressure Washer			10.61
		Connect Plug-Socket/Nozzle/Trigger Gun - Pressure Washer			176.79
	10437	Safelite Autoglass			
		Labor - Replace Windshield - Unit 12			99.98
		Windshield - Unit 12			290.91

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
	10442	CareerTrack Annual Training Subscription - Y Rodriguez			199.00
		Annual Training Subscription - S Hernandez			199.00
	10526	Verizon Monthly Phone Service 4/1 - 30/2019 Apr 2019			963.19
	10546	Frontier Communications 04/10/19 - 05/09/2019 Apr FIOS/FAX 12			326.69
		03/25/2019 - 04/24/2019 Apr FIOS/FAX 56			291.07
	10572	Southwest Airlines Bay-Delta Tour - 6/4 - 7/2019 - D Slawson			131.96
		Bay-Delta Tour - 6/4 - 7/2019 - J L Covington			303.96
		Bay-Delta Tour 6/4 - 7/2019 J Bean			131.96
	10591	Lowe's Home Centers, LLC Pool/Hooks - Fishing Derby 4/6/19 BCVWD Centennial			20.41
	10604	JotForm, Inc Annual Subscription for Cloud Storage			390.00
	10628	Envato Pty LTD Licensing and Support for BCVWD Website			47.50
	10656	EC-Council International Ltd ECE Annual Membership Fee - R Rasha			81.60
	10680	Hobby Lobby Cards/Crafts - Fishing Derby 4/6/19 BCVWD Centennial			23.63
	10692	MMSoft Design Network Monitoring Software Apr 2019			153.15
	10766	Sam's Club Cups - Fishing Derby 4/4/19 BCVWD Centennial			23.66
		Goldfish - Fishing Derby 4/4/19 BCVWD Centennial			73.16
	10784	Autodesk, Inc Monthly Fee - Engineering April 2019			710.00
	10787	Backflow Parts USA CA Use Sale Tax Testcock Fittings/Tube Kit - Backflow Test Kit			-4.17
		Testcock Fittings/Tube Kit - Backflow Preventer Test Kit			78.62
	10789	Target Organizer - 560 Magnolia			10.76
	10790	Microsoft Refund Online Services			-2,100.00
		Online Services 04/18 - 05/17/2019			400.00
		Online Service 04/18 - 05/17/2019			264.00
	10791	My Organized Life Recycled Pressboard Folders - HR Files			118.89
Total for this ACH Check for Vendor 10781:				0.00	9,483.68
Total for 5/15/2019:				0.00	122,126.80
ACH	10085	CalPERS Retirement System	05/16/2019		
	15637657	PR Batch 00002.05.2019 CalPERS 8% EE Paid			2,118.92
	15637657	PR Batch 00002.05.2019 CalPERS ER PEPRA			2,631.51
	15637657	PR Batch 00002.05.2019 CalPERS 1% ER Paid			172.94
	15637657	PR Batch 00002.05.2019 CalPERS ER Paid Classic			8,412.88
	15637657	PR Batch 00002.05.2019 CalPERS 7% EE Deduction			3,648.23
	15637657	PR Batch 00002.05.2019 CalPERS 8% ER Paid			1,179.39
Total for this ACH Check for Vendor 10085:				0.00	18,163.87
ACH	10087	EDD	05/16/2019		
	0-733-039-808	PR Batch 00002.05.2019 CA SDI			958.72
	0-733-039-808	PR Batch 00002.05.2019 State Income Tax			3,971.39
Total for this ACH Check for Vendor 10087:				0.00	4,930.11

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
ACH	10094 53172415 53172415 53172415 53172415 53172415	U.S. Treasury PR Batch 00002.05.2019 Medicare Employer Portion PR Batch 00002.05.2019 FICA Employer Portion PR Batch 00002.05.2019 FICA Employee Portion PR Batch 00002.05.2019 Federal Income Tax PR Batch 00002.05.2019 Medicare Employee Portion	05/16/2019		1,414.45 6,048.01 6,048.01 10,173.59 1,414.45
Total for this ACH Check for Vendor 10094:				0.00	25,098.51
ACH	10141 R5QS6JA6659 R5QS6JA6659	Ca State Disbursement Unit PR Batch 00002.05.2019 Garnishment PR Batch 00002.05.2019 Garnishment	05/16/2019		266.30 288.46
Total for this ACH Check for Vendor 10141:				0.00	554.76
ACH	10203 VB1450-PP10	Voya Financial PR Batch 00002.05.2019 Deferred Comp	05/16/2019		475.00
Total for this ACH Check for Vendor 10203:				0.00	475.00
ACH	10264 15673693 15673693	CalPERS Supplemental Income Plans PR Batch 00002.05.2019 CalPERS 457 PR Batch 00002.05.2019 CalPERS 457 %	05/16/2019		590.00 49.26
Total for this ACH Check for Vendor 10264:				0.00	639.26
Total for 5/16/2019:				0.00	49,861.51
8954	10792 06012019	A-1 Financial Services June Rent - 851 E 6th St	05/23/2019		2,025.00
Total for Check Number 8954:				0.00	2,025.00
8955	10777 INNU-003678	California Conservation Corps (17) Crew for Clean Up - Oak Glen Conservation Camp	05/23/2019		6,600.00
Total for Check Number 8955:				0.00	6,600.00
8956	10774 151126 151127	Jesus Camacho (18) Truck Washes May 2019 (17) Truck Washes May 2019	05/23/2019		190.00 175.00
Total for Check Number 8956:				0.00	365.00
8957	10614 25622 25622 25648 25648 25706 25752 25752	Cherry Valley Automotive Tire - OD 58,752 Unit 17 Labor - Repair/Mount/Balance Tire - OD 58,752 Unit 17 Brakes/Rear Wheel - OD 53,861 Unit 12 Labor - Remove/Replace Brakes - OD 53,861 Unit 12 Labor - Dismount/Balance Tire - OD 53,922 Unit 12 Oil/Filter - OD 31,864 Unit 1 Labor - Change Oil/Filter - OD 31,864 Unit 1	05/23/2019		143.66 40.00 571.19 640.00 40.00 17.98 22.00
Total for Check Number 8957:				0.00	1,474.83
8958	10098 IN0352195	County of Riverside Dept of Environmental Health Annual Env Health Level II Permit - Well 21	05/23/2019		1,105.00
Total for Check Number 8958:				0.00	1,105.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
8959	10266	Cozad & Fox Inc.	05/23/2019		
	17178	(25%) Permit Compliance - Noble Water Storage Tank 2/Pipeline			267.00
	17178	(65%) Project Coordination - Noble Water Storage Tank 2/Pipeline			233.00
	17178	(87%) Prep Contract Docs - Noble Water Storage Tank 2/PL			3,563.84
	17178	(91%) Data/Site Analysis - Noble Water Storage Tank 2/Pipeline			1,630.72
	17236	(94%) Data/Site Analysis - Noble Water Storage Tank 2/Pipeline			305.76
	17236	(90%) Environmental - Noble Water Storage Tank 2/Pipeline			89.00
	17236	(100%) Prep Contract Docs - Noble Water Storage Tank 2			1,018.24
Total for Check Number 8959:				0.00	7,107.56
8960	10772	CV Strategies	05/23/2019		
	5019	Strategic Communication Services - April 2019			11,397.54
Total for Check Number 8960:				0.00	11,397.54
8961	10390	Dangelo Company	05/23/2019		
	S1368171.001	(4) 6" 6 Hole x 6" B/O Spool - Inventory			397.25
	S1368171.001	(3) 6" 6 Hole x 12" B/O Spool - Inventory			369.25
Total for Check Number 8961:				0.00	766.50
8962	10618	E & M Electric and Machinery	05/23/2019		
	337369	Standard WW Support IT Renewal 07/2019 - 07/2020			5,515.00
	337369	Dream Report IT Renewal 07/2019 - 07/2020			370.00
Total for Check Number 8962:				0.00	5,885.00
8963	10244	Fiserv Inc	05/23/2019		
	05022019	Fiserv NSF 012105-000			20.00
Total for Check Number 8963:				0.00	20.00
8964	10719	HR Dynamics & Performance Management, Inc	05/23/2019		
	05152019	Consulting Services Employee Leave Donation Program 5/1- 5/3/19			1,595.00
Total for Check Number 8964:				0.00	1,595.00
8965	10465	Image Source	05/23/2019		
	25AR905151	Xerox 3610 Contract Usage Charges 02/01 - 28/2019 Feb 2019			983.55
	25AR905151	Xerox 3610 Contract Charges 03/01 - 3/31/19			60.50
	25AR919983	Xerox 3610 Contract Charges 04/1 - 30/2019			60.50
	25AR919983	Xerox 3610 Contract Usage Charges 03/1 - 31/2019 Mar 2019			644.38
	25AR935002	Xerox 3610 Contract Usage Charges 04/01 - 30/2019 Apr 2019			817.61
	25AR935002	Xerox 3610 Contract Charges 05/1 - 31/2019			60.50
Total for Check Number 8965:				0.00	2,627.04
8966	10398	Infosend, Inc	05/23/2019		
	152977	Apr 2019 Postage Charges for Utility Billing			4,246.77
	152977	Apr 2019 Billing Charges for Utility Billing			883.41
	152977	Apr 2019 Supply Charges for Utility Billing			748.49
Total for Check Number 8966:				0.00	5,878.67
8967	10273	Inland Water Works Supply Co.	05/23/2019		
	S1022955.002	(10) 2.5 FH Caps w/ Chains - Inventory			289.20
	S1022955.003	(5) 2.5 FH Caps w/ Chains - Inventory			144.60
	S1022976.002	(7) 425 x 7 Full Circles - Inventory			501.75
Total for Check Number 8967:				0.00	935.55

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
8968	10224 0101129 May	Legal Shield Monthly Prepaid Legal for Employees May 2019	05/23/2019		214.30
Total for Check Number 8968:				0.00	214.30
8969	10026 526896RI	McCrometer Inc Repair/Calibrate Fire Hydrant Meter	05/23/2019		561.00
Total for Check Number 8969:				0.00	561.00
8970	10674 1039792 1039792 1039792 1045725 1045725 1045725	Michael Baker International CEQA Pipeline Repl - Egan California Alley 5th - 7th Jan 2019 CEQA Pipeline Repl- Appletree B Line to Oak Glen Jan 2019 CEQA Pipeline Repl - Altejo Miravilla to End Jan 2019 CEQA Pipeline Repl/PM Altejo Miravilla to End Feb/Mar 2019 CEQA Pipeline Repl/PM Appletree B Line to Oak Glen Feb/Mar 2019 CEQA Pipeline Rep/PM Egan Calif Alley 5th - 7th Feb/Mar 2019	05/23/2019		1,888.45 1,888.44 1,888.45 728.33 728.34 728.33
Total for Check Number 8970:				0.00	7,850.34
8971	10027 04232019	MST Backflow Inc Backflow Gauge/Hose - Maint Backflow Device/Wells	05/23/2019		500.00
Total for Check Number 8971:				0.00	500.00
8972	10196 S1114892.001 S1114892.001	National Meter & Automation, Inc (80) 1" Meter with Wire - Inventory (60) 1" Reg with Wire - Inventory	05/23/2019		19,826.00 5,107.35
Total for Check Number 8972:				0.00	24,933.35
8973	10527 53445951 53492318	OfficeTeam, A Robert Half Company Customer Service Rep Temp Services 5/6 - 5/9/2019 Customer Service Rep Temp Services 5/13 - 5/16/2019	05/23/2019		1,079.20 1,079.20
Total for Check Number 8973:				0.00	2,158.40
8974	10632 PCA00121591	Quinn Company Transmission Fluid/Utility Grease - CAT Dozer	05/23/2019		112.36
Total for Check Number 8974:				0.00	112.36
8975	10782 77862878-02 77862878-03	R.S. Hughes, Inc (.46) Confined Space Retrieval System - CIP (.44) Confined Space Retrieval System - CIP	05/23/2019		5,618.69 5,282.54
Total for Check Number 8975:				0.00	10,901.23
8976	10095 201902000339 201904000339	Riverside County Dept of Waste Resources Re - Issue Weeds/Trash Removal NCR I Feb 2019 Weeds/Trash Removal NCR I Apr 2019	05/23/2019		239.04 47.41
Total for Check Number 8976:				0.00	286.45
8977	10491 60764	Rogers, Anderson, Malody & Scott, LLP Audit Services - April 2019	05/23/2019		19,000.00
Total for Check Number 8977:				0.00	19,000.00
8978	10506 9340	Santa Ana Watershed Project Authority FY 2018-2019 Basin Monitoring Program Task Force	05/23/2019		13,712.00
Total for Check Number 8978:				0.00	13,712.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
8979	10031 3413709696	Staples Business Advantage Pens/Post Its/Dividers/Headphones - 560 Magnolia	05/23/2019		74.26
Total for Check Number 8979:				0.00	74.26
8980	10385 5452868	Waterline Technologies, Inc. - PSOC (900) Gallon Chlorine - Well 25	05/23/2019		1,197.00
Total for Check Number 8980:				0.00	1,197.00
8981	10599 0009231-IN	West Coast Technology Backup Storage Quantum Scalar i40 Annual Renewal 08/2019 - 08/2	05/23/2019		1,260.00
Total for Check Number 8981:				0.00	1,260.00
8982	10293 132178	Western Dental Services Inc Western Dental Premiums May 2019	05/23/2019		101.58
Total for Check Number 8982:				0.00	101.58
Total for 5/23/2019:				0.00	130,644.96
ACH	10085 15637675 15637675 15637675 15637675 15637675 15637675	CalPERS Retirement System PR Batch 00004.05.2019 CalPERS 1% ER Paid PR Batch 00004.05.2019 CalPERS ER Paid Classic PR Batch 00004.05.2019 CalPERS ER PEPRA PR Batch 00004.05.2019 CalPERS 8% ER Paid PR Batch 00004.05.2019 CalPERS 8% EE Paid PR Batch 00004.05.2019 CalPERS 7% EE Deduction	05/30/2019		172.94 8,683.40 2,472.63 1,179.39 2,269.47 3,501.05
Total for this ACH Check for Vendor 10085:				0.00	18,278.88
ACH	10087 0-565-304-512 0-565-304-512 0-565-304-512 0-565-304-512	EDD PR Batch 00004.05.2019 CA SDI PR Batch 00003.05.2019 State Income Tax PR Batch 00003.05.2019 CA SDI PR Batch 00004.05.2019 State Income Tax	05/30/2019		977.39 196.23 144.65 4,073.60
Total for this ACH Check for Vendor 10087:				0.00	5,391.87
ACH	10094 03321669 03321669 03321669 03321669 03321669 03321669 03321669 03321669 03321669 03321669	U.S. Treasury PR Batch 00003.05.2019 FICA Employer Portion PR Batch 00003.05.2019 Medicare Employer Portion PR Batch 00004.05.2019 Medicare Employer Portion PR Batch 00003.05.2019 Federal Income Tax PR Batch 00004.05.2019 Medicare Employee Portion PR Batch 00003.05.2019 Medicare Employee Portion PR Batch 00004.05.2019 FICA Employee Portion PR Batch 00004.05.2019 FICA Employer Portion PR Batch 00004.05.2019 Federal Income Tax PR Batch 00003.05.2019 FICA Employee Portion	05/30/2019		897.03 209.79 1,441.48 467.38 1,441.48 209.79 6,163.64 6,163.64 10,304.41 897.03
Total for this ACH Check for Vendor 10094:				0.00	28,195.67
ACH	10141 MUIY57H6657 MUIY57H6657	Ca State Disbursement Unit PR Batch 00004.05.2019 Garnishment PR Batch 00004.05.2019 Garnishment	05/30/2019		266.30 288.46
Total for this ACH Check for Vendor 10141:				0.00	554.76
ACH	10203 VB1450 PP11	Voya Financial PR Batch 00004.05.2019 Deferred Comp	05/30/2019		475.00
Total for this ACH Check for Vendor 10203:				0.00	475.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
ACH	10264	CalPERS Supplemental Income Plans	05/30/2019		
	15685898	PR Batch 00004.05.2019 CalPERS 457			590.00
	15685898	PR Batch 00003.05.2019 CalPERS 457			12,550.00
	15685898	PR Batch 00004.05.2019 CalPERS 457 %			49.26
Total for this ACH Check for Vendor 10264:				0.00	13,189.26
8983	10796	Office Furniture Outlet	05/30/2019		
	52119-HC	(1) Conference Table - Engineering Office 851 E 6th			390.81
	52119-HC	(3) Exec L Shape Desks 72 x 36 - Engineering Office 851 E 6th			2,347.82
	52119-HC	(1) Exec Desk 72 x 36 - Engineering Office 851 E 6th			684.66
	52119-HC	(2) Workstations w/Drawers - Engineering Office 851 E 6th			1,469.23
	52119-HC	(2) Install Workstations - Engineering Office 851 E 6th			594.87
	52119-HC	(1) Exec U Shape Desk/Hutch - Engineering Office 851 E 6th			1,272.35
	52119-HC	(7) Bookcases 31 x 14 x 65.5 - Engineering Office 851 E 6th			1,570.11
	52119-HC	(3) 2-Drawers Lateral Files - Engineering Office 851 E 6th			1,172.44
Total for Check Number 8983:				0.00	9,502.29
Total for 5/30/2019:				0.00	75,587.73
Report Total (133 checks):				4,146.00	950,832.79

AP Checks by Date - Detail by Check Date (6/6/2019 7:59 AM)

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**Beaumont-Cherry Valley Water District
Finance and Audit Committee Meeting
June 11, 2019**

Item 4d

STAFF REPORT

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

Staff Recommendation

Approve the pending invoice totaling \$5,231.34.

Background

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

Fiscal Impact

There is a \$5,231.34 impact to the District which will be paid from the 2019 budget.

Attachment(s)

- Richards Watson Gershon Invoice # 221885



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 20, 2019
Invoice # 221885

Re: [REDACTED] GENERAL COUNSEL SERVICES

For professional services rendered through April 30, 2019:

Current Legal Fees	\$5,087.50
Current Client Costs Advanced	<u>\$143.84</u>
TOTAL CURRENT FEES AND COSTS	<u>\$5,231.34</u>

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



Beaumont-Cherry Valley Water District
Comprehensive Annual Financial Report



Fiscal Year Ended December 31, 2018

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Draft
Comprehensive Annual ~~Subject Report~~ Change
For the Year Ended December 31, 2018

Beaumont-Cherry Valley Water District Beaumont, California

Board of Directors

John Covington, President
Daniel Slawson, Vice-President
Andy Ramirez, Secretary
David Hoffman, Treasurer
Lona Williams, Director

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

Prepared by the Finance and Administrative Services Department
Yolanda Rodriguez, Director of Finance & Administrative Services

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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Introductory Section



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June XX, 2019

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, 2018, 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 and 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, 2018, 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, 2018, are fairly presented, in all material respects, in conformity with GAAP. The independent auditors' 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.

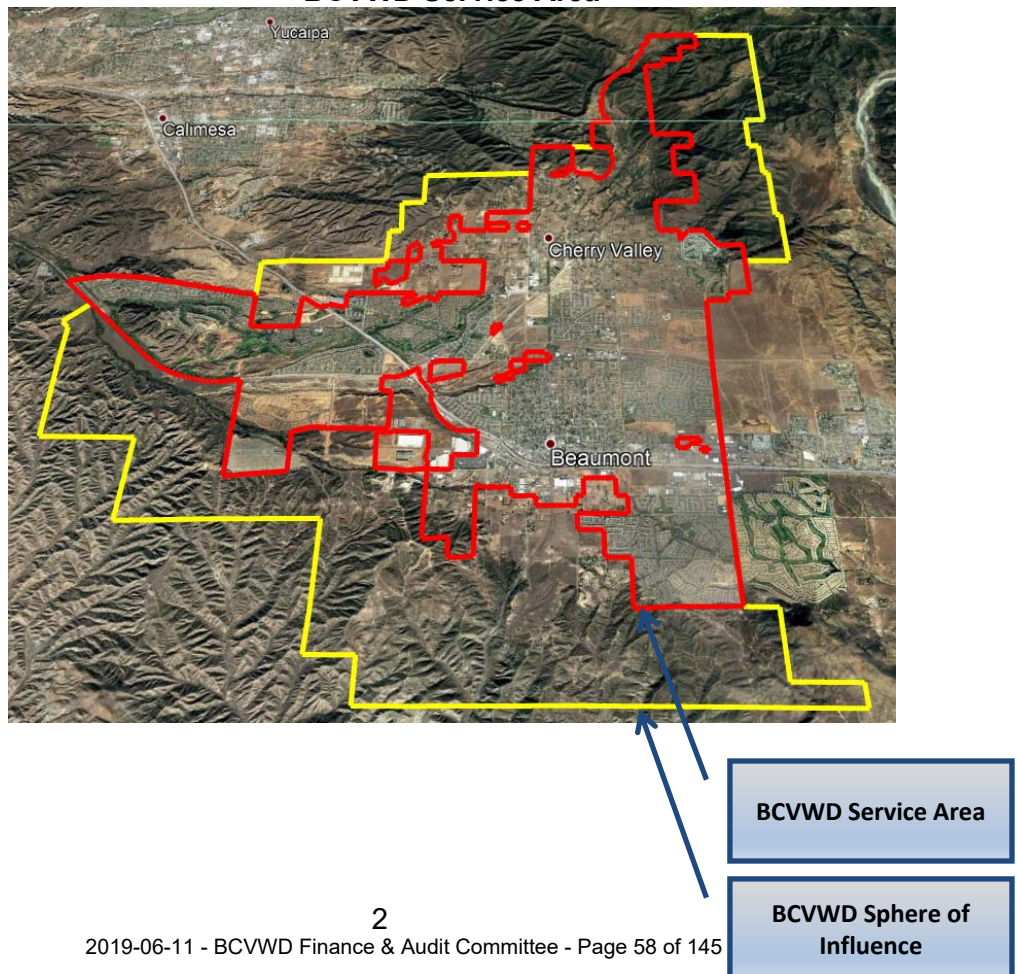
History

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 a 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.

Figure 1
BCVWD Service Area



Water Services

The District has both a potable and non-potable water distribution system. At the end of 2018, the District had a total of 18,757 connections, an increase of 760 connections over 2017, 92.93 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 may be recharged at the facility. These water sources would receive additional natural treatment as they recharge 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 39 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 increase to 48,237 by 2018; Cherry Valley showed only limited growth to 7,355 during that same time period. Current population served by the District is approximately 55,592. Meeting the water supply demands for this continued growth in Beaumont continues to be challenging as the City of Beaumont remains one of the fastest-growing cities in the State of California.

According to projections in the District’s 2015 Urban Water Management Plan, the population served by the District is expected to reach approximately 78,000 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.

Population and household data for the City of Beaumont area set forth in Table 1 below:

**Table 1
Population and Household Data for the City of Beaumont**

City of Beaumont	1990	2000	2010	2018
Population	9,685	11,407	37,278	48,237
Households	3,718	3,887	11,801	14,180
People/Household	2.60	2.93	3.16	3.40

In 2018, 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.

According to its Major Project Status report, the City of Beaumont identifies the planned construction by area land developers of approximately 16,672 housing units of which approximately 10,659 of these planned housing units are approved.

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 CIP is designed to show how the District will build, maintain, and manage the assets needed to produce, treat, and distribute water while keeping costs as low as possible. This planning tool provides the framework for District investments over a ten-year horizon, while providing the flexibility to adapt to changing infrastructure needs and opportunities as they arise.

Annual Budget Process

The General Manager is responsible for keeping 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, by requesting budget amendments between line items within their department. Budget transfers between departments must be approved by both department directors. Any single modification in excess of \$50,000, shall require approval by the Board. Any addition to the budget shall also require approval by the Board. All budget transfers are documented and tracked in the District's computerized financial system and reported to the Finance and Audit committee at their regular meetings on the first Thursday of each month.

The Capital Improvement Budget (CIB) is presented as a supplement to the annual operating budget and includes only the next five years of the most-recently adopted CIP. Any additions or changes to the CIP are documented in the CIB.

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.

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

Short- and Long-Term Issues Impacting the District's Financial Position

Funding Imported Water Supply

The District, along with other water agencies and stakeholders in the Beaumont Basin, has recently begun to come to an understanding of the component costs of the water supply portfolio of the San Geronio Pass Water Agency (SGPWA), the region's wholesale water provider, and the funding tools being employed to ensure the delivery of necessary water supplies to the region at the lowest melded cost. As the principal buyer of imported water, District staff, in conjunction with the SGPWA, have spent a considerable amount of time and effort in exploring and developing possible strategies. The District has come a long way over the past year in terms of understanding the components that comprise the supply portfolio for the region and potential ways to fund them, and continues to work in cooperation with the SGPWA and other stakeholders to create a comprehensive strategy for funding imported water supply for the region.

Delta Conveyance Project (formerly referred to as California WaterFix)

California's largest supply of clean water is dependent on an aging and inefficient system that cannot adequately store water when it is available. The reliability of the State Water Project (SWP) is projected to decrease from about 60 percent current reliability to 48 percent or below in the future. The proposed solution, the Delta Conveyance Project, will update the infrastructure, reduce risk from earthquakes, and provide reliable water while protecting the environment. Part of the cost to fix California's primary water delivery system will be paid for by SWP contractors and other public water agencies that rely on the supply.

Sites Reservoir

One additional long-term water supply project capable of supplementing local water supplies is the Sites Reservoir Project. The District is currently participating in the Sites Reservoir Project for 4,000 acre feet per year (AFY) of supply in conjunction with the SGPWA's 10,000 AFY of supply participation (14,000 AFY total participation). The Sites Reservoir Project is a proposed reservoir that would be located at the site of a cattle ranch in the eastern foothills of the Central Valley about 78 miles northwest of Sacramento. Sites Reservoir is not on any major stream; all water must be pumped into the reservoir. Sites Reservoir was part of the original SWP, but was deferred during original construction of the SWP. Because of future water supply uncertainties, new interest has arisen in the reservoir. If constructed, the Sites Reservoir would give water agencies across the state more flexibility to meet both customer demands and environmental needs, especially in dry and critical years. As with the Delta Conveyance Project, the Sites Reservoir project is moving forward, but there is some risk that one or both may not be completed and operational.

Increasing CalPERS Costs

The District provides retirement benefits to District employees through the California Public Employees Retirement System (CalPERS). Although the District pays what it is billed annually, the District's unfunded liability is in excess of \$2 million. Due to changes in actuarial assumptions made by the CalPERS Board, as well as projected rate of return on investments, the unfunded liability is expected to increase. A significant portion of the current CalPERS contributions are directly related to paying off the principal and interest of the unfunded liability, the difference between estimated pension plan obligations and the current value of its assets. It is expected that these contributions may grow significantly over the next ten years, which would have a direct impact on rates.

Financial Stability

While the District has strong reserves in fiscal year 2019, there is increasing pressure on reserves in the short term. There is an emphasis on improving the execution rate of the CIP, and as it increases more unobligated cash will be used, especially for projects funded by Capital Replacement Reserves, unless rates as well as capacity fees are increased. In addition, the preceding issues (above) all put pressure on reserves and rates. While the fiscal 2019 budget was adopted with no rate increases, future budgets may require rate increases to ensure District reserves are fully funded.

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 2017 Comprehensive Annual Financial Report (CAFR) as well as highlights of major projects that have been or are planned to be initiated in 2019 to meet the District's goals.

Completed

- Prepared water supply review and analysis for the District, the San Geronio Pass Water Agency (SGPWA), and the San Geronio Pass Region stakeholders including an in depth review and analysis of District and regional water supply, water demand, expenses and financing analysis of current and future District and regional water supply needs and expenses as set forth in White Papers 1 through 7.

- Commenced implementation of recycled water opportunity with the City of Beaumont including: coordination of activities with City of Beaumont Staff and Council Members; preparation of Recycled Water Implementation Memorandum and Implementation Schedule; preparation of recycled water booster station preliminary design requirements, design and equipment parameters, and construction schedule and associated expenses; participation in preparation of draft Memorandum of Understanding.
- Worked with SGPWA to complete design and bid activities related to the upsizing of the East Branch Extension - Noble Creek Turnout, from 20 cubic feet per second to 34 cubic feet per second.
- Began accelerated deployment of Automated Meter Reading (AMR) technology both as upgrades and retrofits to existing meters, with the design of providing a streamlined and efficient way for staff to read water meters electronically.
- 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 2018 towards enhanced system reporting capabilities, which included building a server and installing all components of an upgraded version of Springbrook in-house, saving the District's ratepayers \$35,000
- Completed Phase I of the Supervisory Control and Data Acquisition System (SCADA) internally by replacing old hardware, upgrading operating systems, implementing new communication protocols and deploying software.
- Improved District Safety Program by utilizing professional risk management, updating Injury and Illness Prevention Program (IIPP), safe work practices, training, and by providing additional safety equipment.

To Be Initiated:

- Moving forward, the District intends to complete capital improvement design activities and commence construction for Noble Reservoir No. 2 and Pipeline, 2018 Replacement Pipeline Project, and Well 1A and 2A Well Drilling Project, Well 25 block wall, Noble Creek Recharge Facility Phase I security fencing, Noble Booster equipment purchase, and 4A Booster equipment replacement.
- Work with SGPWA to complete construction activities related to the upsizing of the East Branch Extension - Noble Creek Turnout, from 20 cubic feet per second to 34 cubic feet per second.
- Domestic and Recycled Water Rates and Fees Update - The last water rate study was conducted in 2010, and this will be the first time the District will be taking an in-depth look at the rate structure for recycled water.
- Receive permitting from the California Department of Water Resources for the use of Title 22 compliant recycled water in the Districts non-potable water system.

Ongoing:

- Regional Water Supply Outlook - The District plans to continue to conduct long-term forecasting and planning for water supply, working with all stakeholders to formulate a plan for updating the imported water supply rate.

- The District will continue with the development of the non-potable water system by constructing additional facilities necessary to complete the conversion of the landscape irrigation users as well as satisfy additional demand. The District's focus in 2019 and beyond 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 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 2018 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
- Conservation Program and a Community Outreach Program - The District's intent is to work with surrounding agencies and develop a joint program with regional partners and community stakeholders.
- The revised Capacity Fee (Facility Fee) Study was initiated in 2016 and is expected to be completed by the end of 2019.
- AMR Deployment – The AMR Deployment project was designed to provide a streamlined and efficient way for staff to read water meters electronically. Staff plans to continue deployment of several thousand radios per year over the next few years.
- In 2018 the District initiated the IT workstation upgrade program that is ongoing and 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 Jagers
General Manager

Yolanda Rodriguez
Director of Finance and
Administrative Services

Beaumont-Cherry Valley Water District

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

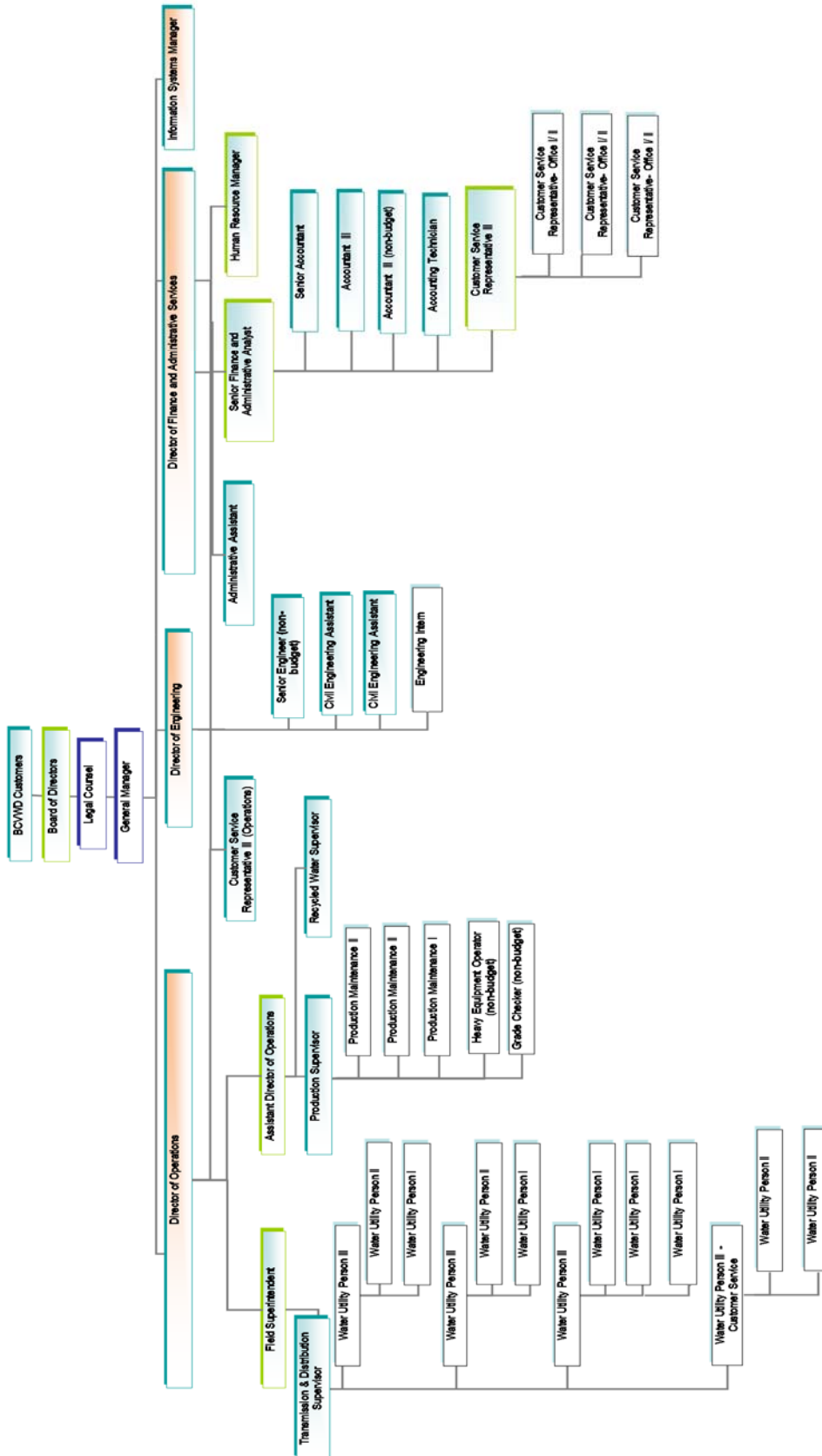


Board of Directors as of December 31, 2018

Director	Title	Division	Current Term
John Covington	President	4	12/2018 – 12/2022
Daniel Slawson	Vice-President	3	12/2018 – 12/2022
Andy Ramirez	Secretary	1	12/2016 – 12/2020
David Hoffman	Treasurer	5	12/2018 – 12/2022
Lona Williams	Director	2	12/2016 – 12/2020

Daniel K. Jagers, P.E.
General Manager

Beaumont-Cherry Valley Water District Draft Organizational Chart Subject to Change





Government Finance Officers Association

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Presented to

**Beaumont Cherry Valley
Water District
California**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2017

Christopher P. Morill

Executive Director/CEO

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Financial Section



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Independent Auditor's Report

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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, 2018, 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 2018, 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.

Emphasis of a Matter

As discussed in Note 1 of the financial statements, the District adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits other than Pensions*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information, as listed in the table of contents, 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 sections have 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 them.

Prior Year Comparative Information

We have previously audited the District's 2017 financial statements, and we expressed an unmodified opinion in our report dated June 8, 2018. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2017, is consistent, in all material respects, with the audited financial statements which it has been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated **June xx, 2019** 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.

Rogers, Anderson, Malody & Scott, LLP.

San Bernardino California

June xx, 2019

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Management's Discussion and Analysis

**Management's Discussion and Analysis
For the Years Ended December 31, 2018 and 2017**

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 2018 and 2017. 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 1-8.

FINANCIAL HIGHLIGHTS

Based on the financial information for the year ended December 31, 2018, 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 \$170,365,218 (net position). Of this amount, \$28,366,923 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 \$9,449,835 from the prior fiscal year. The increase is mainly a result of capital contributions from developer activities of \$7,706,050, which is comprised of \$2,423,839 in donated capital assets and \$5,282,211 in 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, 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 \$160,915,383 (net position). Of this amount, \$26,777,618 represents unrestricted net position.
- The District's total net position, as restated for the implementation of GASB 75, 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 is from capacity charges to developers.

**Management's Discussion and Analysis
For the Years Ended December 31, 2018 and 2017**

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 2018 (2017 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 29-56 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 changes in OPEB and related ratios (OPEB) plan. *Required Supplementary Information* can be found on pages 57-59 of this report.

Management’s Discussion and Analysis
For the Years Ended December 31, 2018 and 2017

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

	<u>2018</u>	<u>2017</u>	<u>2016</u>
Assets			
Current assets	\$ 62,512,946	\$ 54,612,083	\$ 41,545,467
Non-current assets	595,426	659,696	99,265
Capital assets	<u>115,174,259</u>	<u>112,850,063</u>	<u>114,241,568</u>
Total assets	<u>178,282,631</u>	<u>168,121,842</u>	<u>155,886,300</u>
Deferred outflows of resources	<u>677,933</u>	<u>844,250</u>	<u>631,124</u>
Liabilities			
Current liabilities	4,865,655	4,379,864	3,796,063
Non-current liabilities	<u>3,511,702</u>	<u>3,478,403</u>	<u>2,538,800</u>
Total liabilities	<u>8,377,357</u>	<u>7,858,267</u>	<u>6,334,863</u>
Deferred inflows of resources	<u>217,989</u>	<u>192,442</u>	<u>420,744</u>
Net position			
Net investment in capital assets	115,174,259	112,850,063	114,241,568
Restricted	26,824,036	21,287,702	10,226,231
Unrestricted	<u>28,366,923</u>	<u>26,777,618</u>	<u>25,294,018</u>
Total net position	<u>\$ 170,365,218</u>	<u>\$ 160,915,383</u>	<u>\$ 149,761,817</u>

Assets

2018 compared to 2017 Total assets were \$178,282,631, reflecting an increase of \$10,160,789 primarily due to the following:

- Current assets, comprised of restricted and unrestricted assets, increased by \$7,900,863. This change is primarily reflective of net cash from operations of \$3,558,493, and cash from capital contributions of \$5,327,811 less \$2,476,161 paid for acquisition and construction of capital assets.

Management's Discussion and Analysis
For the Years Ended December 31, 2018 and 2017

FINANCIAL ANALYSIS OF THE DISTRICT (CONTINUED)

Assets (continued)

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.

Liabilities

2018 compared to 2017 Total liabilities were \$8,377,357, reflecting an increase of \$519,090 primarily due the net effect of:

- Unearned revenues, which are generally payments made in advance of the District providing services such as meter installations, plan checks, and inspections, increased by \$330,994.
- The District's net other post-employment benefits (OPEB) liability increased by \$79,847, a year-end calculation made in accordance with Governmental Accounting Standards Board (GASB) statement number 75 Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions.
- The District's net pension liability decreased by \$46,779, a year-end calculation made in accordance with Governmental Accounting Standards Board (GASB) statement number 68 Accounting and Financial Reporting for Pensions.

2017 compared to 2016 Total liabilities were \$7,858,267, reflecting an increase of \$1,523,404 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, while the net other post-employment benefits (OPEB) liability increased by \$582,922. 2018 is the first year for which OPEB is required to be shown on the Statement of Net Position, and applied retroactively for 2017, in accordance with GASB statement number 75. OPEB and Pensions are further discussed in Notes 10 and 12 accompanying the financial statements.

**Management’s Discussion and Analysis
For the Years Ended December 31, 2018 and 2017**

FINANCIAL ANALYSIS OF THE DISTRICT (CONTINUED)

Net Position

2018 compared to 2017 Total net position was \$170,365,218, reflecting an increase of \$9,449,835.

- The largest portion of the District’s net position, which is its investment in capital assets of \$115,174,259 (67.6%) had an increase of \$2,324,196 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 \$26,824,036 (15.7%), an increase of \$5,536,334 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 \$28,366,923 (16.7%), an increase of \$1,589,305, is non-spendable (\$1,054,698) and designated (\$27,312,225), according to Board policy, to meet the ongoing needs of the District. See Note 11 on pages 45-46 for more details on the District’s net position.

2017 compared to 2016 Total net position, as restated for the implementation of GASB 75, was \$160,915,383, reflecting an increase of \$11,637,488.

The details of both increases were discussed in the Financial Highlights section on page 15.

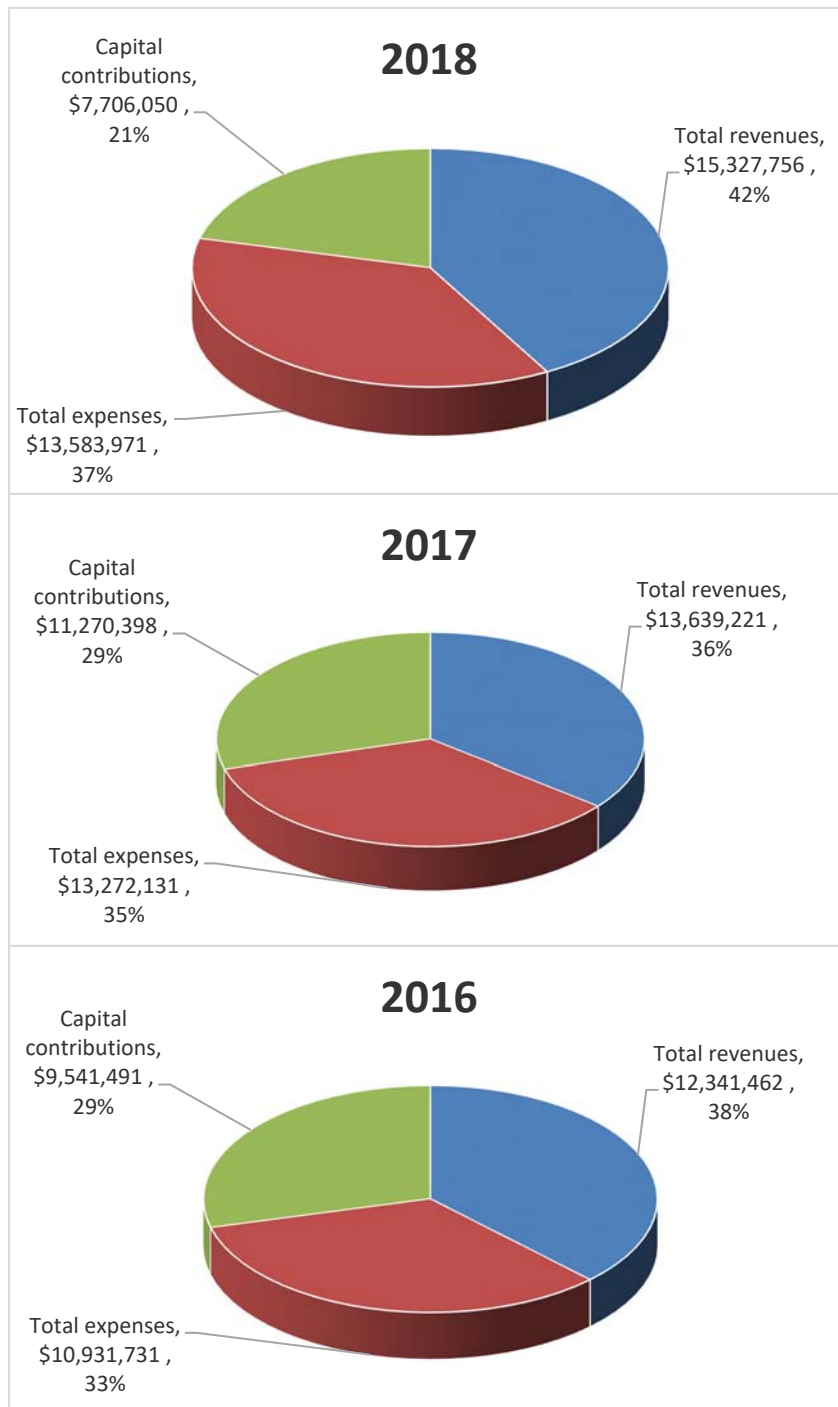
Condensed Statements of Revenues, Expenses and Changes in Net Position

	<u>2018</u>	<u>2017</u>	<u>2016</u>
Operating revenues	\$ 14,160,641	\$ 13,177,509	\$ 12,139,442
Non-operating revenues	1,167,115	461,712	202,020
Total revenues	<u>15,327,756</u>	<u>13,639,221</u>	<u>12,341,462</u>
Operating expenses	13,583,971	13,235,100	10,923,833
Non-operating expenses	-	37,031	7,898
Total expenses	<u>13,583,971</u>	<u>13,272,131</u>	<u>10,931,731</u>
Income (loss) before contributions	<u>1,743,785</u>	<u>367,090</u>	<u>1,409,731</u>
Capital contributions	7,706,050	11,270,398	9,541,491
Change in net position	<u>\$ 9,449,835</u>	<u>\$ 11,637,488</u>	<u>\$ 10,951,222</u>

Management's Discussion and Analysis
For the Years Ended December 31, 2018 and 2017

FINANCIAL ANALYSIS OF THE DISTRICT (Continued)

REVENUES BY SOURCE



Management's Discussion and Analysis
For the Years Ended December 31, 2018 and 2017

FINANCIAL ANALYSIS OF THE DISTRICT (Continued)

Operating Revenues and Expenses

2018 compared to 2017

Total operating revenues of \$14,160,641 increased by \$983,132 primarily due to the following:

- Metered water sales and the corresponding water importation charges and water pumping pass-through charges totaling \$9,538,399 increased by \$547,505, mainly due to an increase in water consumption.
- Development and installation charges of \$979,629 increased by \$161,199, mainly due to an increase in development-related activities.
- Water service charges of \$3,238,643 increased by \$223,891, mainly due to the installation of 760 meters during 2018.

Total operating expenses of \$13,583,971 increased by \$348,871 primarily due to the following:

- Salaries and employee benefits expenses of \$3,855,018 increased by \$459,960 as the District filled several positions that were previously vacant and implemented increases in accordance with a salary and compensation study performed in late 2017.
- Energy costs from pumping totaling \$1,760,641 increased by \$161,976 as a result of the increase in consumer demand.
- In spite of the increased consumer demand, purchases of imported water totaling \$3,842,357 decreased by \$465,673. The District continued to participate in a regional effort to buy imported water from Northern California to recharge the local groundwater basin, but to a lesser extent than it had in the previous year. The District was still able to add to its storage account with the Beaumont Basin Watermaster by the end of 2018.
- The District's year-end calculation of pension expense of \$92,646 under GASB statement number 68 increased by \$180,160 from a credit of \$87,514 in 2017. This is a complex calculation required each year and can be volatile.

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.

Management’s Discussion and Analysis
For the Years Ended December 31, 2018 and 2017

FINANCIAL ANALYSIS OF THE DISTRICT (CONTINUED)

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.

Capital Assets

	Balance December 31, 2018	Balance December 31, 2017	Balance December 31, 2016
Land	\$ 7,721,730	\$ 7,721,730	\$ 7,721,730
Construction in progress	988,172	428,469	296,555
Transmission and distribution system	66,165,371	63,828,190	64,552,041
Structures and improvements	13,828,960	14,138,546	14,531,008
Reservoirs and tanks	16,234,527	16,722,251	17,215,523
Pumping and telemetry equipment	9,520,651	9,300,108	9,412,938
Vehicles and equipment	714,848	710,769	511,773
Capital assets, net of depreciation	<u>\$ 115,174,259</u>	<u>\$ 112,850,063</u>	<u>\$ 114,241,568</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.

2018 compared to 2017 The District’s investment in capital assets, net of accumulated depreciation, was \$115,174,259, an increase of \$2,324,196. The increase resulted mainly from the following significant capital additions, offset by current year depreciation of \$2,575,804:

- Well pumping and chlorination equipment of \$443,194.
- Developer donated water systems totaling \$2,423,839.
- Installations of new and retrofitted radio read-capable meters amounting to \$1,032,213.
- Net additions to construction in progress of \$559,703.

Management's Discussion and Analysis
For the Years Ended December 31, 2018 and 2017

Capital Assets (continued)

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.

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 2018 and 2017 can be found in Note 5 beginning on page 39 of this report.

Long-term Debt

December 31 2018, the District had no long-term debt.

CONDITIONS AFFECTING CURRENT AND FUTURE RATES

Increasing CalPERS Costs and Capital Improvement Plan Execution

The District provides retirement benefits to District employees through the California Public Employees Retirement System (CalPERS). Although the District pays what it is billed annually, the District's unfunded liability is in excess of \$2 million. Due to changes in actuarial assumptions made by the CalPERS Board, as well as projected rate of return on investments, the unfunded liability is expected to increase. A significant portion of the current CalPERS contributions are directly related to paying off the principal and interest of the unfunded liability, the difference between estimated pension plan obligations and the current value of its assets. It is expected that these contributions may grow significantly over the next ten years, which would have a direct impact on rates.

While the District has strong reserves in fiscal year 2019, there is increasing pressure on reserves in the short term. There is an emphasis on improving the execution rate of the CIP, and as it increases more unobligated cash will be used, especially for projects funded by Capital Replacement Reserves, unless rates as well as capacity fees are increased. Although there have been no increases in the District's basic domestic water charges since July 1, 2012, the District is soliciting bids to perform a water rate and recycled water rate fee study, which will determine the need for rate adjustments, if necessary, over the next 3 to 5 years.

**Management's Discussion and Analysis
For the Years Ended December 31, 2018 and 2017**

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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Statements of Net Position
December 31, 2018 with Comparative Information as of December 31, 2017

	2018	2017
ASSETS		
Current assets:		
Cash and investments (Note 2)	\$ 28,537,743	\$ 27,029,833
Restricted cash and investments - funds held for others (Note 2)	3,868,662	3,476,548
Restricted cash and investments - capital commitments (Note 2)	26,250,409	20,668,475
Interest receivable	206,577	135,958
Accounts receivable, net of allowance for uncollectibles (Note 3)	2,607,627	2,448,749
Notes receivable (Note 4)	9,029	9,751
Restricted notes receivable (Note 4)	50,160	45,600
Inventories	787,117	635,908
Prepaid items	195,622	161,261
Total current assets	62,512,946	54,612,083
Noncurrent assets:		
Notes receivable (Note 4)	71,959	86,069
Restricted notes receivable (Note 4)	523,467	573,627
Capital assets, net of accumulated depreciation (Note 5)	115,174,259	112,850,063
Total noncurrent assets	115,769,685	113,509,759
Total assets	178,282,631	168,121,842
DEFERRED OUTFLOWS OF RESOURCES		
OPEB related (Note 10)	12,349	6,136
Pension related (Note 12)	665,584	838,114
Total deferred outflows of resources	677,933	844,250
LIABILITIES		
Current liabilities:		
Accounts payable and other accrued liabilities (Note 6)	783,821	734,558
Customer account credit balances (Note 7)	181,178	163,619
Customer deposits payable	469,009	425,447
Unearned revenues (Note 8)	3,218,476	2,887,482
Current portion of long-term liabilities:		
Compensated absences (Note 9)	213,171	168,758
Total current liabilities	4,865,655	4,379,864
Noncurrent liabilities:		
Compensated absences (Note 9)	101,002	100,771
Net OPEB liability (Note 10)	1,330,857	1,251,010
Net pension liability (Note 12)	2,079,843	2,126,622
Total noncurrent liabilities	3,511,702	3,478,403
Total liabilities	8,377,357	7,858,267
DEFERRED INFLOWS OF RESOURCES		
OPEB related (Note 10)	58,652	-
Pension related (Note 12)	159,337	192,442
Total deferred inflows of resources	217,989	192,442
NET POSITION		
Net investment in capital assets (Note 11)	115,174,259	112,850,063
Restricted (Note 11)		
Capital commitments	26,250,409	20,668,475
Notes receivable	573,627	619,227
Unrestricted (Note 11)	28,366,923	26,777,618
Total net position	\$ 170,365,218	\$ 160,915,383

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

**Statements of Revenues, Expenses and Changes in Net Position
For the Year Ended December 31, 2018 with Comparative Information for the year ended
December 31, 2017**

	<u>2018</u>	<u>2017</u>
OPERATING REVENUES		
Metered water sales	\$ 5,375,165	\$ 5,060,758
Water service charges	3,238,643	3,014,752
Water importation pass-through charges	2,424,212	2,288,455
Water pumping power pass-through charges	1,739,022	1,641,681
Development and installation charges	979,629	818,430
Other revenue	403,970	353,433
Total operating revenues	<u>14,160,641</u>	<u>13,177,509</u>
OPERATING EXPENSES		
Salaries and employee benefits	3,855,018	3,395,058
Pension expense (credit)	92,646	(87,514)
Energy expenses	1,760,641	1,598,665
Water purchases	3,842,357	4,308,030
Administration	313,973	284,724
Operations	420,403	292,991
Maintenance and repairs	493,357	515,645
Depreciation	2,575,804	2,591,208
Insurance	73,530	73,674
Professional fees	144,908	250,504
Other expenses	11,334	12,115
Total operating expenses	<u>13,583,971</u>	<u>13,235,100</u>
Operating income (loss)	<u>576,670</u>	<u>(57,591)</u>
NONOPERATING REVENUES (EXPENSES)		
Interest earnings	1,121,500	350,406
Rental income	20,934	21,715
Other revenue	24,681	89,591
Loss on disposal of capital assets	-	(37,031)
Total nonoperating revenues (expenses)	<u>1,167,115</u>	<u>424,681</u>
Income before contributions	<u>1,743,785</u>	<u>367,090</u>
CAPITAL CONTRIBUTIONS		
Donated capital assets	2,423,839	-
Capacity charges	5,282,211	11,270,398
Total capital contributions	<u>7,706,050</u>	<u>11,270,398</u>
Change in net position	9,449,835	11,637,488
Net position, beginning of year, as restated	<u>160,915,383</u>	<u>149,277,895</u>
Net position, end of year	<u>\$ 170,365,218</u>	<u>\$ 160,915,383</u>

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

Statements of Cash Flows
For the Year Ended December 31, 2018 with Comparative Information for the year ended December 31, 2017

	<u>2018</u>	<u>2017</u>
Cash flows from operating activities:		
Receipts from customers	\$ 14,383,340	\$ 13,231,196
Payments to employees for salaries and benefits	(3,647,387)	(3,385,908)
Payments to suppliers and service providers	(7,221,022)	(7,233,898)
Receipt of customer deposits	43,562	52,765
	<u>3,558,493</u>	<u>2,664,155</u>
Net cash provided by operating activities		
Cash flows from capital and related financing activities:		
Acquisition and construction of capital assets	(2,476,161)	(1,251,166)
Capital contributions	5,327,811	10,651,171
Rental income	20,934	21,715
	<u>2,872,584</u>	<u>9,421,720</u>
Net cash provided by capital and related financing activities		
Cash flows from investing activities:		
Interest received	1,080,380	278,245
Gain/(loss) on investments	(29,499)	(22,287)
	<u>1,050,881</u>	<u>255,958</u>
Net cash provided by investing activities		
Net increase in cash and cash equivalents	7,481,958	12,341,833
Cash and investments, beginning of year	<u>51,174,856</u>	<u>38,833,023</u>
Cash and investments, end of year	<u>\$ 58,656,814</u>	<u>\$ 51,174,856</u>
Reconciliation to the Statement of Net Position:		
Cash and investments	\$ 28,537,743	\$ 27,029,833
Restricted cash and investments - funds held for others	3,868,662	3,476,548
Restricted cash and investments - capital commitments	26,250,409	20,668,475
	<u>\$ 58,656,814</u>	<u>\$ 51,174,856</u>
Total cash and investments		

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

Statements of Cash Flows, Continued
For the Year Ended December 31, 2018 with Comparative Information for the year ended
December 31, 2017

	<u>2018</u>	<u>2017</u>
Reconciliation of operating income (loss) to net cash provided by operating activities		
Operating income (loss)	\$ 576,670	\$ (57,591)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Depreciation expense	2,575,804	2,591,208
Construction in progress abandoned	-	14,432
Other income	24,681	89,591
(Increase) decrease in accounts receivable	(158,878)	(608,432)
(Increase) decrease in notes receivable	14,832	13,727
(Increase) decrease in inventories	(151,209)	32,797
(Increase) decrease in prepaid items	(34,361)	(9,631)
(Increase) decrease in deferred outflows of resources	166,317	(206,990)
Increase (decrease) in accounts payable and other accrued liabilities	49,263	51,714
Increase (decrease) in customer account credit balances	17,559	(30,238)
Increase (decrease) in customer deposits payable	43,562	52,765
Increase (decrease) in unearned revenues	330,994	596,171
Increase (decrease) in compensated absences	44,644	(77,708)
Increase (decrease) in other post-employment benefit obligations	79,847	92,864
Increase (decrease) in net pension liability	(46,779)	347,778
Increase (decrease) in deferred inflows of resources	25,547	(228,302)
Total adjustments	<u>2,981,823</u>	<u>2,721,746</u>
Net cash provided by operating activities	<u>\$ 3,558,493</u>	<u>\$ 2,664,155</u>
Schedule of non-cash investing and capital and related financing activities		
Capital contributions - donated capital assets	\$ 2,423,839	\$ -

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

**Notes to the Financial Statements
For the Years Ended December 31, 2018 and 2017**

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 55,000 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 are 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, 2018 and 2017

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, 2018 and 2017

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 associated 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, 2018 and 2017**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**K. Credit/Market Risk**

The District provides water services to local residential, commercial, industrial, irrigation and construction 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. Other Postemployment Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's plan and additions to/deductions from the OPEB's Plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

The District adopted the provisions of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The objective of GASB Statement No. 75 is to improve the information provided by the state and local government employers about financial support for OPEB that is provided by other entities. GASB 75 required the District to report a liability for their share of the net OPEB obligation, as well as recognize certain deferred outflows/inflows of resources and expenses associated with OPEB measurement.

**Notes to the Financial Statements
For the Years Ended December 31, 2018 and 2017**

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 2018.

NOTE 2 – CASH AND INVESTMENTS

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

Description	2018	2017
Cash and investments	\$ 28,537,743	\$ 27,029,833
Restricted cash and investments - funds held for others	3,868,662	3,476,548
Restricted cash and investments - capital commitments	26,250,409	20,668,475
Total cash and investments	\$ 58,656,814	\$ 51,174,856

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

Description	2018	2017
Cash on hand (petty cash and change drawers)	\$ 1,400	\$ 1,400
Demand deposits (cash in bank)	774,460	1,320,227
Investments	57,880,954	49,853,229
Total cash and investments	\$ 58,656,814	\$ 51,174,856

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.

Notes to the Financial Statements
For the Years Ended December 31, 2018 and 2017

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.

Notes to the Financial Statements
For the Years Ended December 31, 2018 and 2017

NOTE 2 – CASH AND INVESTMENTS (Continued)

The District’s investments as of December 31, 2018 were as follows:

Investment Type	Fair Value	Weighted Average Maturity (in years)
CalTRUST	\$ 33,335,400	0.76
LAIF	24,545,554	0.53
Total investments	<u>\$ 57,880,954</u>	

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

Investment Type	Fair Value	Weighted Average Maturity (in years)
CalTRUST	\$ 25,718,950	0.75
LAIF	24,134,279	0.53
Total investments	<u>\$ 49,853,229</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, 2018 and 2017

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, 2018 and 2017, the District had deposits with financial Institutions of \$604,800 and \$1,065,565, 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 unclassified 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/.

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.

**Notes to the Financial Statements
For the Years Ended December 31, 2018 and 2017**

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, 2018 is as follows:

	<u>Water Sales and Services</u>	<u>Other</u>	<u>Developer</u>	<u>Total</u>
Receivables	\$ 2,328,602	\$ 54,755	\$ 493,030	\$ 2,876,387
Less: allowance for uncollectible accounts	<u>-</u>	<u>(1,036)</u>	<u>(267,724)</u>	<u>(268,760)</u>
Net receivables	<u>\$ 2,328,602</u>	<u>\$ 53,719</u>	<u>\$ 225,306</u>	<u>\$ 2,607,627</u>

**Notes to the Financial Statements
For the Years Ended December 31, 2018 and 2017**

NOTE 3 – ACCOUNTS RECEIVABLE (Continued)

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

	<u>Water Sales and Services</u>	<u>Other</u>	<u>Developer</u>	<u>Total</u>
Receivables	\$ 2,257,606	\$ 26,498	\$ 432,369	\$ 2,716,473
Less: allowance for uncollectible accounts	<u>-</u>	<u>-</u>	<u>(267,724)</u>	<u>(267,724)</u>
Net receivables	<u>\$ 2,257,606</u>	<u>\$ 26,498</u>	<u>\$ 164,645</u>	<u>\$ 2,448,749</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 1/100th of the costs of construction of the new system, at \$5,500 per meter. The notes are payable over 20 years at a variable interest rate calculated annually at 1.5 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, 2018 is as follows:

	<u>Notes Receivable</u>	<u>Restricted Notes Receivable</u>	
	<u>Bonita Vista</u>	<u>Fairway Canyon</u>	<u>Total</u>
Current	\$ 9,029	\$ 50,160	\$ 59,189
Non-current	<u>71,959</u>	<u>523,467</u>	<u>595,426</u>
Total notes receivable	<u>\$ 80,988</u>	<u>\$ 573,627</u>	<u>\$ 654,615</u>

Notes to the Financial Statements
For the Years Ended December 31, 2018 and 2017

NOTE 4 – NOTES RECEIVABLE (Continued)

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

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

NOTE 5 – CAPITAL ASSETS

The following table summarizes capital asset activity during the year ended December 31, 2018:

	Beginning Balance	Additions	Deletions	Transfers	Ending Balance
Capital assets, not being depreciated					
Land	\$ 7,721,730	\$ -	\$ -	\$ -	\$ 7,721,730
Construction in progress	428,469	2,341,160	-	(1,781,457)	988,172
Total capital assets, not being depreciated	<u>8,150,199</u>	<u>2,341,160</u>	<u>-</u>	<u>(1,781,457)</u>	<u>8,709,902</u>
Capital assets, being depreciated:					
Transmission and distribution system	78,827,974	2,431,035	-	1,245,138	82,504,147
Structures and improvements	17,919,428	-	-	22,500	17,941,928
Reservoirs and tanks	22,546,667	-	-	-	22,546,667
Pumping and telemetry equipment	12,749,864	-	(46,816)	443,194	13,146,242
Vehicles and equipment	2,197,084	127,805	-	70,625	2,395,514
Total capital assets, being depreciated	<u>134,241,017</u>	<u>2,558,840</u>	<u>(46,816)</u>	<u>1,781,457</u>	<u>138,534,498</u>
Less accumulated depreciation for:					
Transmission and distribution system	(14,999,784)	(1,338,992)	-	-	(16,338,776)
Structures and improvements	(3,780,882)	(332,086)	-	-	(4,112,968)
Reservoirs and tanks	(5,824,416)	(487,724)	-	-	(6,312,140)
Pumping and telemetry equipment	(3,449,756)	(222,651)	46,816	-	(3,625,591)
Vehicles and equipment	(1,486,315)	(194,351)	-	-	(1,680,666)
Total accumulated depreciation	<u>(29,541,153)</u>	<u>(2,575,804)</u>	<u>46,816</u>	<u>-</u>	<u>(32,070,141)</u>
Total capital assets, being depreciated, net	<u>104,699,864</u>	<u>(16,964)</u>	<u>-</u>	<u>1,781,457</u>	<u>106,464,357</u>
Capital assets, net of depreciation	<u>\$ 112,850,063</u>	<u>\$ 2,324,196</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 115,174,259</u>

Notes to the Financial Statements
For the Years Ended December 31, 2018 and 2017

NOTE 5 – CAPITAL ASSETS (Continued)

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	\$ 114,241,568	\$ (1,340,042)	\$ (51,463)	\$ -	\$ 112,850,063

NOTE 6 – ACCOUNTS PAYABLE AND OTHER ACCRUED LIABILITIES

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

Description	2018	2017
Accounts payable	\$ 684,262	\$ 659,211
Salaries and employee benefits	72,374	42,446
Other	27,185	32,901
Total accounts payable and accrued liabilities	\$ 783,821	\$ 734,558

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, 2018 and 2017, the balance was \$181,178 and \$163,619, respectively.

**Notes to the Financial Statements
For the Years Ended December 31, 2018 and 2017**

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, 2018 and 2017, the balance was \$3,218,476 and \$2,887,482, 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, 2018 was as follows:

Beginning Balance	Additions	Deletions	Ending Balance	Current Portion	Non-current Portion
\$ 269,529	\$ 294,473	\$ (249,829)	\$ 314,173	\$ 213,171	\$ 101,002

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

NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS OBLIGATION

A. Plan Description

The District has established a Retiree Health plan which is a single employer defined benefit plan. The District pays a portion of the cost of health insurance (including prescription drug benefits) as post-employment 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.

**Notes to the Financial Statements
For the Years Ended December 31, 2018 and 2017**

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

B. Employees Covered

As of the June 30, 2018 measurement date, the following numbers of participants were covered by the benefit terms under the Plan:

Active employees	39
Inactive employees or beneficiaries currently receiving benefits	3
Inactive employees entitled to, but not yet receiving benefits	-
Total	<u><u>42</u></u>

C. Funding Policy

The District funds the Plan on a pay-as-you-go basis and there are no assets accumulated in a qualifying trust.

D. Net OPEB Liability

The District’s net OPEB liability was measured as of June 30, 2018 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated June 30, 2018 to determine the June 30, 2018 total OPEB liability, based on the following actuarial methods and assumptions:

Actuarial Assumptions	June 30, 2018 Measurement Date
Actuarial Valuation Date	June 30, 2018
Contribution Policy	No pre-funding
Discount Rate	3.87%
General Inflation	2.75%
Mortality, Retirement, Disability, Termination	Based on CalPERS 1997-2011 Experience Study
Salary increases	3.00%
Medical Trend	Non-Medicare – 7.5% for 2019, decreasing to an ultimate rate of 4.0% in 2076 and later Medicare – 6.5% for 2019, decreasing to an ultimate rate of 4.0% in 2076 and later

**Notes to the Financial Statements
For the Years Ended December 31, 2018 and 2017**

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

E. Discount Rate

A discount rate of 3.87 percent was used in the valuation for measurement date June 30, 2018.

F. Changes in the OPEB Liability

The changes in the net OPEB liability for the Plan are as follows:

	(a) Total OPEB Liability	(b) Plan Fiduciary Net Position	(a) - (b) = (c) Net OPEB Liability
Balance at December 31, 2017 (6/30/17 measurement date)	\$ 1,251,010	\$ -	\$ 1,251,010
Changes recognized for the measurement period:			
Service cost	108,164	-	108,164
Interest	48,433	-	48,433
Differences between expected and actual experience	-	-	-
Changes in assumptions	(64,185)	-	(64,185)
Contributions – employer	-	-	-
Net investment income	-	-	-
Benefit payments	(12,565)	-	(12,565)
Administrative expense	-	-	-
Net changes	<u>79,847</u>	<u>-</u>	<u>79,847</u>
Balance at December 31, 2018 (6/30/18 measurement date)	<u>\$ 1,330,857</u>	<u>\$ -</u>	<u>\$ 1,330,857</u>

G. Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the District if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2018:

	1% Decrease (2.87%)	Current Discount Rate (3.87%)	1% Increase (4.87%)
Net OPEB Liability	\$ 1,572,091	\$ 1,330,857	\$ 1,139,286

**Notes to the Financial Statements
For the Years Ended December 31, 2018 and 2017**

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

H. Sensitivity of the Net OPEB Liability to Changes in the Health Care Trend Rates

The following represents the net OPEB liability of the District if it were calculated using healthcare costs trend rates that are one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2018:

	1% Decrease	Current Healthcare Cost Trend Rates	1% Increase
Net OPEB Liability	\$ 1,204,837	\$ 1,330,857	\$ 1,538,991

I. OPEB Plan Fiduciary Net Position

As the District is not prefunding with an OPEB trust, Plan Fiduciary Net Position was \$0 at the June 30, 2018 measurement date.

Recognition of Deferred Outflows and Deferred Inflows of Resources

Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time. Amounts are first recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense. The net difference between projected and actual earnings on OPEB plan investments is amortized over the expected average remaining service lifetime (EARSL) of plan participants.

J. OPEB Expense and Deferred Outflows /Inflows of Resources Related to OPEB

For the year ended December 31, 2018, the District recognized OPEB expense of \$151,113. As of December 31, 2018, the District reported deferred outflows and inflows related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumptions	\$ -	\$ 58,652
Contributions to OPEB plan subsequent to the measurement date	12,349	-
Total	\$ 12,349	\$ 58,652

Notes to the Financial Statements
For the Years Ended December 31, 2018 and 2017

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

J. OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB (Continued)

The \$12,349 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2018 measurement date will be recognized as a reduction of the net OPEB liability in the upcoming fiscal year. Other amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized as expense as follows:

Fiscal Year Ended June 30	Deferred Outflows/(Inflows) of Resources
2019	\$ (5,533)
2020	(5,533)
2021	(5,533)
2022	(5,533)
2023	(5,533)
Thereafter	(30,987)
	\$ (58,652)

NOTE 11 – NET POSITION

	December 31, 2018	December 31, 2017
Net Position:		
Net investment in capital assets	\$ 115,174,259	\$ 112,850,063
Restricted		
Capital commitments	26,250,409	20,668,475
Notes receivable	573,627	619,227
Unrestricted	28,366,923	26,777,618
Total net position	\$ 170,365,218	\$ 160,915,383

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

**Notes to the Financial Statements
For the Years Ended December 31, 2018 and 2017**

NOTE 11 – NET POSITION (Continued)

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

	December 31, 2018	December 31, 2017
Unrestricted Net Position:		
Nonspendable assets:		
Inventories	\$ 787,117	\$ 635,908
Prepaid items	195,622	161,261
Non-current portion of notes receivable	71,959	86,069
Total nonspendable items	1,054,698	883,238
Board of Directors' Designations:		
Capital replacement reserve	22,022,905	21,912,747
Operating reserve	3,371,679	2,307,050
Emergency reserve	1,917,641	1,674,583
Total designations	27,312,225	25,894,380
Total unrestricted net position	\$ 28,366,923	\$ 26,777,618

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.

Notes to the Financial Statements
For the Years Ended December 31, 2018 and 2017

NOTE 12 – DEFINED BENEFIT PENSION PLAN (Continued)

A. General Information about the Pension Plan (Continued)

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, 2018 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	13.714%	7.170%

**Notes to the Financial Statements
For the Years Ended December 31, 2018 and 2017**

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, 2018 were \$275,682. The actual employer payments of \$258,396 made to CalPERS by the District during the measurement period ended June 30, 2018 differed from the District's proportionate share of the employer's contributions of \$309,456 by \$51,060, 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, 2018, using an annual actuarial valuation as of June 30, 2017 rolled forward to June 30, 2018 using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is as follows.

Notes to the Financial Statements
For the Years Ended December 31, 2018 and 2017

NOTE 12 – DEFINED BENEFIT PENSION PLAN (Continued)

B. Net Pension Liability (Continued)

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

	June 30, 2017	June 30, 2016
Valuation Date	June 30, 2017	June 30, 2016
Measurement Date	June 30, 2018	June 30, 2017
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%	7.15%
Inflation	2.75%	2.75%
Salary Increases ⁽¹⁾	3.3% - 14.2%	3.2% - 12.2%
Investment Rate of Return ⁽²⁾	7.65%	7.65%
Mortality Rate Table ⁽³⁾	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, 2017 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.

Change of Assumptions

In 2018, there were no changes in the discount rate. In fiscal year 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, 2018 and 2017**

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.

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, 2018 and 2017

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 ¹	Real Return Years 11+ ²
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%		

¹ An expected inflation of 2.5% used for this period

² 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. 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: 6/30/2017 (Valuation Date)	\$ 9,597,115	\$ 7,470,493	\$ 2,126,622
Balance at: 6/30/2018 (Measurement Date)	\$ 10,203,946	\$ 8,124,103	\$ 2,079,843
Net Changes during 2017-18	\$ 606,831	\$ 653,610	\$ (46,779)

Notes to the Financial Statements
For the Years Ended December 31, 2018 and 2017

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, 2018, 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, 2017 rolled forward to June 30, 2018 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. The changes in the District’s proportionate share of the net pension liability were as follows:

December 31, 2018		
<hr/>		
Proportionate Share - December 31, 2017 (measurement date June 30, 2017)		0.021444%
Proportionate Share - December 31, 2018 (measurement date June 30, 2018)		0.021580%
Change - Increase (Decrease)		0.000136%
 December 31, 2017		
<hr/>		
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%

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, 2018

	Discount Rate - 1%	Current Discount	Discount Rate + 1%
	(6.15%)	Rate (7.15%)	(8.15%)
	<hr/>	<hr/>	<hr/>
Plan's Net Pension Liability \$	3,460,143	\$ 2,079,843	\$ 940,428

December 31, 2017

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

**Notes to the Financial Statements
For the Years Ended December 31, 2018 and 2017**

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 2017-18 measurement period is 3.8 years, which was obtained by dividing the total service years of 516,147 (the sum of remaining service lifetimes of the active employees) by 135,474 (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, 2017), the District's net pension liability was \$2,126,622. For the measurement period ending June 30, 2018 (the measurement date), the District incurred a pension expense/(income) of \$92,646.

Notes to the Financial Statements
For the Years Ended December 31, 2018 and 2017

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, 2018 and 2017, the District has deferred outflows and deferred inflows of resources related to pensions as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 237,108	\$ (58,111)
Changes of Assumptions	79,800	(27,155)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	10,281	-
Change in Employer's Proportion	20,150	(37,623)
Difference in Actual vs Projected Contributions	177,020	(36,448)
Pension Contributions Subsequent to Measurement Date	141,225	-
Total	\$ 665,584	\$ (159,337)

December 31, 2017

	Deferred Outflows of Resources	Deferred Inflows of Resources
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	-
Total	\$ 838,114	\$ (192,442)

Notes to the Financial Statements
For the Years Ended December 31, 2018 and 2017

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 2017-18 measurement period expense. Contributions subsequent to the measurement date of \$141,225 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:

Fiscal Year Ended December 31:	Deferred Outflows/(Inflows) of Resources
2019	\$ 251,607
2020	182,459
2021	(50,337)
2022	(18,707)

E. Payable to the Pension Plan

At December 31, 2018, the District reported a payable of \$0 for the outstanding amount of contributions to the pension plan required for the year ended December 31, 2018.

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, 2018 and 2017, the District contributed \$37,874 and \$42,726, 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, 2018 and 2017

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, 2018, 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, 2018. 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.

NOTE 16 – RESTATEMENT OF BEGINNING NET POSITION

Beginning net position for the year ended June 30, 2018 has been restated as follows:

Net position - beginning as previously reported	\$ 161,399,305
Restatement of OPEB beginning liability (GASB 75)	<u>(483,922)</u>
	<u>\$ 160,915,383</u>

The restatement of the OPEB liability is due to the implementation of GASB Statement No. 75, as discussed on Note 1.



Required Supplementary Information

**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	Employer's Proportion of the Collective Net Pension Liability ¹	Employer's Proportionate Share of the Collective Net Pension Liability	Employer's Covered Payroll	Employer's Proportionate Share of the Net Pension Liability as a Percentage of the Employer's Covered Payroll	Pension Plan's Fiduciary Net Position as a Percentage of the Total Pension Liability
6/30/2015	0.020719%	\$ 1,422,127	\$ 1,716,891	82.83%	82.06%
6/30/2016	0.020557%	\$ 1,778,844	\$ 1,894,097	93.92%	75.87%
6/30/2017	0.021444%	\$ 2,126,622	\$ 1,969,047	108.00%	75.39%
6/30/2018	0.021580%	\$ 2,079,843	\$ 2,128,022	97.74%	79.62%

¹ 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.

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

Fiscal Year	Contractually Determined Contributions	Contributions in Relation to the Contractually Determined Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/2015	\$ 275,729	\$ (275,729)	\$ -	\$ 1,914,001	14.41%
12/31/2016	237,259	(237,259)	-	1,985,446	11.95%
12/31/2017	241,633	(241,633)	-	2,019,541	11.96%
12/31/2018	275,682	(275,682)	-	2,393,812	11.52%

* 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.

Required Supplementary Information
Schedule of Changes in Other Postemployment Benefits and Related Ratios

Fiscal Year Measurement Period	<u>2018</u> <u>2017</u>
Total OPEB Liability	
Service cost	\$ 108,164
Interest	48,433
Changes in assumptions	(64,185)
Benefit payments	<u>(12,565)</u>
Net change in total OPEB liability	79,847
Total OPEB liability - beginning	<u>1,251,010</u>
Total OPEB liability - ending (a)	<u>1,330,857</u>
Plan Fiduciary Net Position	
Contributions – employer	-
Net investment income	-
Benefit payments	-
Administrative expense	<u>-</u>
Net change in plan fiduciary net position	-
Plan fiduciary net position - beginning	<u>-</u>
Plan fiduciary net position - ending (b)	<u>-</u>
Net OPEB liability - ending (a) - (b)	<u>\$ 1,330,857</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.0%
Covered-employee payroll	\$ 2,186,445
Net OPEB liability as a percentage of covered payroll	60.9%

Statistical Section



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Net Position by Component
Last Ten Years

	2009	2010	2011	2012	2013
Net investment in capital assets	\$ 103,938,452	\$ 99,800,836	\$ 99,194,309	\$ 98,791,875	\$ 117,924,668
Restricted					
Capital commitments	-	-	-	-	-
Notes receivable	-	-	-	-	-
Unrestricted	2,885,726	7,090,191	5,283,208	5,827,344	5,499,646
Total net position	<u>\$ 106,824,178</u>	<u>\$ 106,891,027</u>	<u>\$ 104,477,517</u>	<u>\$ 104,619,219</u>	<u>\$ 123,424,314</u>
	2014	2015	2016	2017	2018
Net investment in capital assets	\$ 116,054,562	\$ 115,246,313	\$ 114,241,568	\$ 112,850,063	\$ 115,174,259
Restricted					
Capital commitments	2,138,747	9,225,608	10,226,231	20,668,475	26,250,409
Notes receivable	-	-	-	619,227	573,627
Unrestricted	13,498,835	14,338,676	25,294,018	26,777,618	28,191,312
Total net position	<u>\$ 131,692,144</u>	<u>\$ 138,810,597</u>	<u>\$ 149,761,817</u>	<u>\$ 160,915,383</u>	<u>\$ 170,189,607</u>

Source: Beaumont-Cherry Valley Water District

Changes in Net Position
Last Ten Years

	2009	2010	2011	2012	2013
OPERATING REVENUES					
Metered water sales	\$ 4,651,105	\$ 4,170,001	\$ 4,766,022	\$ 5,139,923	\$ 5,046,558
Water service charges	1,796,816	1,810,098	2,188,438	2,339,128	2,544,173
Water importation pass-through charges	768,624	1,025,996	1,326,091	2,318,837	2,321,236
Water pumping power pass-through charges	1,263,040	1,349,287	1,617,081	1,663,191	1,685,246
Development and installation charges	282,049	228,986	127,141	146,889	271,122
Other revenue	262,823	381,094	288,708	364,628	369,537
Total operating revenues	9,024,457	8,965,462	10,313,481	11,972,596	12,237,872
OPERATING EXPENSES ⁽¹⁾					
Salaries and employee benefits	2,495,567	2,404,984	3,094,522	4,040,757	3,780,225
Pension expense (credit)	-	-	-	-	-
Energy expenses	-	-	-	1,231,156	1,435,343
Water purchases	1,361,308	1,815,459	3,125,537	2,642,003	2,607,642
Administration	303,135	187,758	196,422	552,707	270,533
Operations	3,379,820	3,051,149	2,877,985	281,110	297,048
Maintenance and repairs	-	-	-	577,422	272,990
Depreciation	2,223,219	1,998,033	2,002,794	2,072,402	2,528,691
Insurance	-	-	-	95,208	96,385
Professional fees	-	-	-	211,580	295,528
Other expenses	174,322	193,713	199,934	11,749	11,246
Total operating expenses	9,937,371	9,651,096	11,497,194	11,716,094	11,595,631
Operating Income (loss)	(912,914)	(685,634)	(1,183,713)	256,502	642,241
NONOPERATING REVENUES (EXPENSES)					
Interest earnings	54,576	89,198	127,905	110,426	84,830
Rental income	10,027	22,031	20,507	22,969	17,815
Other revenue	38,243	193,834	101,383	43,092	3,889
Gain/loss on disposal of capital assets	-	4,500	-	-	(41,421)
Interest expense	-	(38,278)	(137,271)	(122,975)	(49,968)
Amortization of deferred charges	-	(13,742)	(18,322)	-	-
Other non-operating expenses	-	(104,659)	-	-	-
Total nonoperating revenues (expenses)	102,846	152,884	94,202	53,512	15,145
Income (loss) before contributions	(810,068)	(532,750)	(1,089,511)	310,014	657,386
CAPITAL CONTRIBUTIONS					
Donated capital assets	-	-	-	-	-
Capacity charges	478,614	1,853,106	579,869	66,382	1,025,791
Total capital contributions	478,614	1,853,106	579,869	66,382	1,025,791
SPECIAL ITEM					
Change in assumptions - OPEB	-	-	-	-	-
Change in net position	(331,454)	1,320,356	(509,642)	376,396	1,683,177
Net position, beginning of year	-	106,824,178	106,891,027	104,477,517	104,619,219
Prior period adjustment	(434,725)	(1,253,507)	(1,903,868)	(234,694)	17,121,918
Net position, end of year	\$ 106,824,178	\$ 106,891,027	\$ 104,477,517	\$ 104,619,219	\$ 123,424,314

Note:

(1)

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

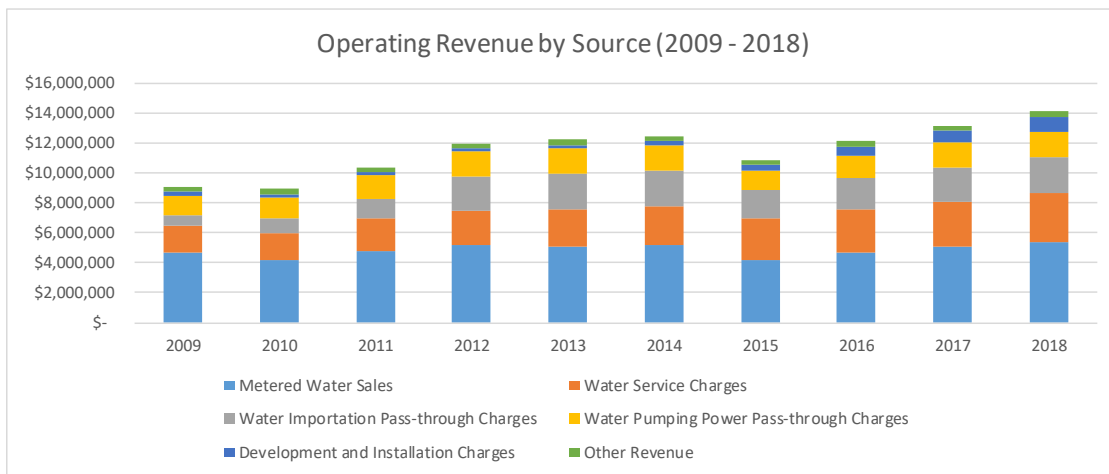
Source: Beaumont-Cherry Valley Water District

(continued)

	2014	2015	2016	2017	2018
\$	5,174,292	\$ 4,165,087	\$ 4,655,883	\$ 5,060,758	\$ 5,375,165
	2,623,140	2,756,998	2,865,733	3,014,752	3,238,643
	2,334,731	1,889,751	2,102,694	2,288,455	2,424,212
	1,674,936	1,355,677	1,508,460	1,641,681	1,739,022
	315,244	348,830	653,251	818,430	979,629
	313,807	315,952	353,419	353,433	403,970
	<u>12,436,150</u>	<u>10,832,295</u>	<u>12,139,440</u>	<u>13,177,509</u>	<u>14,160,641</u>
	2,985,138	3,076,232	2,974,987	3,395,058	3,855,018
	-	394,267	(225,040)	(87,514)	92,646
	1,772,112	1,371,858	1,344,733	1,598,665	1,760,641
	1,396,410	879,066	2,954,123	4,308,030	3,842,357
	173,873	381,598	193,382	284,724	313,973
	468,345	236,757	234,245	292,991	420,403
	469,552	591,554	604,118	515,645	493,357
	2,514,369	2,517,384	2,528,643	2,591,208	2,575,804
	80,162	78,285	75,502	73,674	73,530
	310,590	184,169	228,162	250,504	144,908
	10,736	10,503	10,978	12,115	11,334
	<u>10,181,287</u>	<u>9,721,673</u>	<u>10,923,833</u>	<u>13,235,100</u>	<u>13,583,971</u>
	2,254,863	1,110,622	1,215,607	(57,591)	576,670
	55,597	84,254	180,342	350,406	1,121,500
	21,007	20,103	20,577	21,715	20,934
	291,671	35,528	1,101	89,591	24,681
	3,310	-	(7,898)	(37,031)	-
	(300)	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	<u>371,285</u>	<u>139,885</u>	<u>194,122</u>	<u>424,681</u>	<u>1,167,115</u>
	2,626,148	1,250,507	1,409,729	367,090	1,743,785
	-	1,092,505	1,004,624	-	2,423,839
	2,677,180	6,296,897	8,536,867	11,270,398	5,282,211
	<u>2,677,180</u>	<u>7,389,402</u>	<u>9,541,491</u>	<u>11,270,398</u>	<u>7,706,050</u>
	2,964,502	-	-	-	-
	8,267,830	8,639,909	10,951,220	11,637,488	9,449,835
	123,424,314	131,692,144	138,810,597	149,761,817	160,915,383
	-	(1,521,456)	-	(483,922)	-
\$	<u>131,692,144</u>	<u>138,810,597</u>	<u>149,761,817</u>	<u>160,915,383</u>	<u>170,365,218</u>

Operating Revenue by Source
Last Ten Years

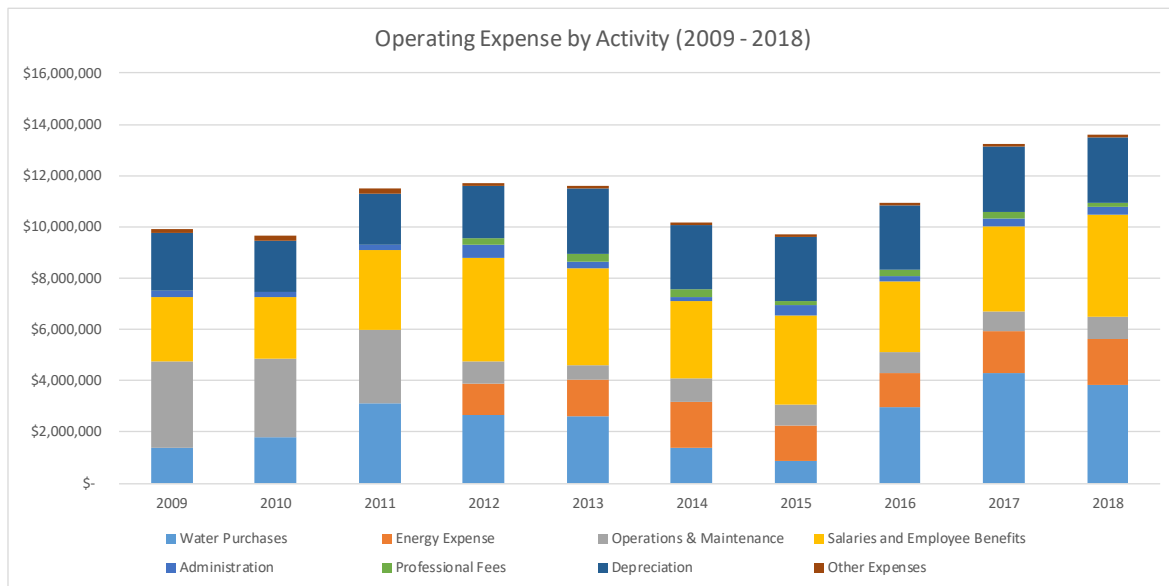
Fiscal Year	Metered Water Sales	Water Service Charges	Water Importation Pass-through Charges	Water Pumping Power Pass-through Charges	Development and Installation Charges	Other Revenue	Totals
2009	\$ 4,651,105	\$ 1,796,816	\$ 768,624	\$ 1,263,040	\$ 282,049	\$ 262,823	\$ 9,024,457
2010	4,170,001	1,810,098	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
2018	5,375,165	3,238,643	2,424,212	1,739,022	979,629	403,970	14,160,641



Source: Beaumont-Cherry Valley Water District

Operating Expense by Activity⁽¹⁾⁽²⁾
Last Ten Years

Fiscal Year	Salaries and Employee Benefits	Water Purchases	Energy Expense	Operations & Maintenance	Administration	Professional Fees	Depreciation	Other Expenses
2009	\$ 2,495,567	\$ 1,361,308	\$ -	\$ 3,379,820	\$ 303,135	\$ -	\$ 2,223,219	\$ 174,322
2010	2,404,984	1,815,459	-	3,051,149	187,758	-	1,998,033	193,713
2011	3,094,522	3,125,537	-	2,877,985	196,422	-	2,002,794	199,934
2012	4,040,757	2,642,003	1,231,156	858,532	552,707	211,580	2,072,402	106,957
2013	3,780,225	2,607,642	1,435,343	570,038	270,533	295,528	2,528,691	107,631
2014	2,985,138	1,396,410	1,772,112	937,897	173,873	310,590	2,514,369	90,898
2015	3,470,499	879,066	1,371,858	828,311	381,598	184,169	2,517,384	88,788
2016	2,749,947	2,954,123	1,344,733	838,363	193,382	228,162	2,528,643	86,480
2017	3,307,544	4,308,030	1,598,665	808,636	284,724	250,504	2,591,208	85,789
2018	3,947,664	3,842,357	1,760,641	913,760	313,973	144,908	2,575,804	84,864



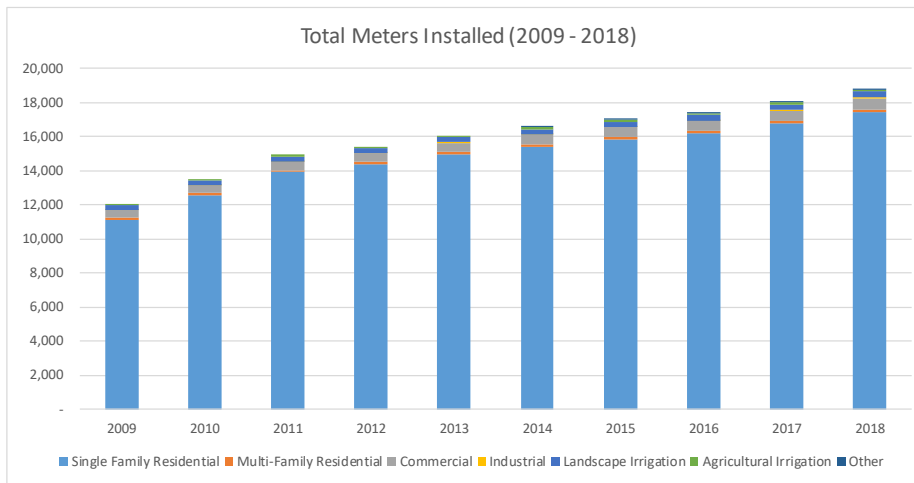
Notes:

- (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

Customers by Type
Last Ten Years

Fiscal Year	Single Family Residential	Multi-Family Residential	Commercial	Industrial	Landscape Irrigation	Agricultural Irrigation	Other
2009	11,143	99	432	22	282	77	-
2010	12,578	114	453	23	286	82	-
2011	13,921	122	494	26	288	84	-
2012	14,388	130	507	26	297	86	-
2013	14,981	140	536	31	311	89	-
2014	15,436	140	540	31	314	90	1
2015	15,860	140	546	31	321	90	2
2016	16,222	141	560	31	326	89	1
2017	16,768	141	631	31	337	88	1
2018	17,430	159	692	33	354	88	1



Source: Beaumont-Cherry Valley Water District

Principal Customers
Current and Eight Years Ago ⁽¹⁾

Customer	2018		2010		Change in Consumption	Percentage of Change
	Annual Consumption (hcf)	Percentage of Total Consumption	Annual Consumption (hcf)	Percentage of Total Consumption		
City of Beaumont	352,481	6.77%	323,495	6.73%	28,986	8.96%
Beaumont Unified School District	195,063	3.75%	157,291	3.27%	37,772	24.01%
K Hovnanians Four Seasons	180,034	3.46%	75,843	1.58%	104,191	137.38%
Fairway Cyn Comm Assoc	62,281	1.20%	54,593	1.14%	7,688	14.08%
Perricone Juices	60,870	1.17%	26,483	0.55%	34,387	129.85%
Solera Oak Valley Greens	58,525	1.12%	64,616	1.34%	(6,091)	-9.43%
Highland Sprgs Cntry Club	53,082	1.02%	51,032	1.06%	2,050	4.02%
Bcv Rec & Park District	31,283	0.60%	28,546	0.59%	2,737	9.59%
Country Highlands MHC	29,307	0.56%	30,631	0.64%	(1,324)	-4.32%
Oak Valley II Community Association	27,644	0.53%	-	0.00%	27,644	100.00%
	<u>1,050,570</u>	<u>20.19%</u>	<u>812,530</u>	<u>16.91%</u>	<u>238,040</u>	
Total Water Consumed	<u>5,202,948</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

Revenue Rates
Last Ten Years

Charges for Water Used (per ccf)										
Fiscal Year	Single-Family Residential		Multi-Family Residential		Commercial/ Fire Service	Landscape	Agricultural Irrigation	Construction		
	Tier 1	Tier 2	Tier 1	Tier 2						
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		
2018	0.96	1.05	0.96	0.98	0.99	1.15	1.01	1.15		

Domestic Service Charge (bi-monthly)											
Fiscal Year	5/8"	3/4"	1"	1.5"	2"	3"	4"	6"	8"	10"	12"
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
2018	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

**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
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%
2018	-	-	-	-	-	-	-	0%

Source: 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
2009	\$ 9,605,917	\$ (7,714,152)	\$ 1,891,765	\$ -	\$ -	\$ -	-
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	-
2015	17,269,077	(7,204,289)	10,064,788	-	-	-	-
2016	20,878,327	(8,395,190)	12,483,137	-	-	-	-
2017	24,909,619	(10,643,892)	14,265,727	-	-	-	-
2018	20,609,967	(11,008,167)	9,601,800	-	-	-	-

Source: Beaumont-Cherry Valley Water District

Demographic and Economic Statistics
Last Ten Years

Calendar Year	Population	County of Riverside		
		Median Household Income	Per Capita Personal Income	Unemployment Rate
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	46,179	60,100	36,800	4.3%
2018 ⁽¹⁾	48,237	63,900	39,300	4.1%

Notes:

(1) Population Source: State of California Department of Finance;
County Source: Riverside County Economic Development Agency

Source: United States Census Bureau

Principal Employers for the Community Area ⁽¹⁾
Current Year ⁽³⁾

Employer	2018	
	Number of Employees	Total Employment ⁽²⁾
County of Riverside	21,215	30.19%
March Air Reserve Base	9,000	12.81%
University of California, Riverside	8,735	12.43%
Kaiser Permanente Riverside Medical Center	5,592	7.96%
Corona-Norco Unified School District	4,989	7.10%
Pechanga Resort & Casino	4,683	6.66%
Riverside Unified School District	4,335	6.17%
Hemet Unified Schhol District	4,302	6.12%
Eisenhower Medical Center	3,743	5.33%
Morena Valley Unified School District	3,684	5.24%
Total	70,278	100.00%

Notes:

- (1) Community Area defined as the County of Riverside
- (2) Total employment for the ten major employers for the community area
- (3) Information for 2009 (ten years prior) is unavailable

Source: Riverside County Economic Development Agency

**Full-time and Part-time District Employees by Department
Last Ten Years⁽¹⁾**

	<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>	<u>2018</u>
Department										
Engineering	2	2	2	2	2	2	2	3	5	5
Finance & Administrative Services	11	11	13	7	8	6	10	10	12	13
IT	0	0	0	1	1	1	1	1	1	1
Operations										
Source of Supply	4	4	4	3	3	3	3	3	4	4
Transmission and Distribution	13	13	12	11	12	12	11	11	10	13
Customer Service and Meter Reading	3	3	3	3	3	3	3	3	3	3
Total	<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>	<u>39</u>

Notes:

(1) As of 12/31 of each year

Source: *Beaumont-Cherry Valley Water District*

Operating Indicators by Function
Last Ten Years

Function/Program	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
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	1,189	1,248	1,310	1,375	1,443	1,515	1,590	1,669	1,752	1,840
Number of reservoirs (non-potable)	-	-	1	1	1	1	1	1	1	1
Reservoir capacity (MG)	-	-	2	2	2	2	2	2	2	2
Storage Tanks	13	13	13	13	13	13	13	13	13	13
Storage Capacity (MG)	23	23	23	23	23	23	23	23	23	23
Number of wells	22	22	21	21	21	21	21	21	21	21
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

Beaumont-Cherry Valley Water District Year-to-Date Analysis of Electric Cost to Pump Groundwater April 2019

WELL ⁽¹⁾	CCF Produced	AF Produced	Cost of Electricity ⁽²⁾	Electric Cost Per CCF Produced	Electric Cost Per AF Produced
WELL RR1	-	-	\$ -	\$ -	\$ -
WELL 4A	89,971	206.54	\$ 7,655.08	\$ 0.09	\$ 37.06
WELL 5	25,244	57.95	\$ 1,395.47	\$ 0.06	\$ 24.08
WELL 6	15,747	36.15	\$ 2,059.69	\$ 0.13	\$ 56.97
WELL 3	255	0.59	\$ 2,940.10	\$ 11.53	\$ 5,022.38
WELL 9A	-	-	\$ (0.00)	\$ -	\$ -
WELL 10	0	0.00	\$ -	\$ -	\$ -
WELL 11	864	1.98	\$ 259.77	\$ 0.30	\$ 131.04
WELL 12	32,166	73.84	\$ 3,586.94	\$ 0.11	\$ 48.57
WELL 14	10,623	24.39	\$ 6,490.63	\$ 0.61	\$ 266.15
WELL 16	755	1.73	\$ 1,932.76	\$ 2.56	\$ 1,115.11
WELL 18	-	-	\$ -	\$ -	\$ -
WELL 19	19,250	44.19	\$ 1,257.61	\$ 0.07	\$ 28.46
WELL 20	14,478	33.24	\$ 846.67	\$ 0.06	\$ 25.47
WELL 21	290,164	666.12	\$ 49,637.90	\$ 0.17	\$ 74.52
WELL 22	3,266	7.50	\$ 1,902.01	\$ 0.58	\$ 253.68
WELL 23	137,964	316.72	\$ 64,647.56	\$ 0.47	\$ 204.11
WELL 24	204,780	470.11	\$ 54,419.96	\$ 0.27	\$ 115.76
WELL 25	309,083	709.56	\$ 104,251.31	\$ 0.34	\$ 146.92
WELL 26	74,947	172.05	\$ 21,442.64	\$ 0.29	\$ 124.63
WELL 29	5,802	13.32	\$ 39,087.56	\$ 6.74	\$ 2,934.60
TOTALS	1,235,360	2,836	\$ 363,814	\$ 0.29	\$ 128.28

⁽¹⁾ Data for booster station pumping has been excluded from this analysis

⁽²⁾ Costs do not include the Basic/Customer (fixed) charge

Beaumont-Cherry Valley Water District
Year-to-Date Analysis of Electric Cost to Pump Groundwater
April 2018

"DRAFT"

WELL ⁽¹⁾	CCF Produced	AF Produced	Cost of Electricity ⁽²⁾	Electric Cost Per CCF Produced	Electric Cost Per AF Produced
WELL RR1	-	-	\$ -	\$ -	\$ -
WELL 4A	60,711	139.37	\$ 7,444.51	\$ 0.12	\$ 53.41
WELL 5	31,229	71.69	\$ 1,449.07	\$ 0.05	\$ 20.21
WELL 6	30,911	70.96	\$ 2,302.25	\$ 0.07	\$ 32.44
WELL 3	-	-	\$ -	\$ -	\$ -
WELL 9A	-	-	\$ -	\$ -	\$ -
WELL 10	839	1.93	\$ 261.72	\$ 0.31	\$ 135.95
WELL 11	-	-	\$ -	\$ -	\$ -
WELL 12	26,120	59.96	\$ 1,793.89	\$ 0.07	\$ 29.92
WELL 14	9,252	21.24	\$ 8,362.27	\$ 0.90	\$ 393.72
WELL 16	24,070	55.26	\$ 13,786.14	\$ 0.57	\$ 249.49
WELL 18	-	-	\$ -	\$ -	\$ -
WELL 19	-	-	\$ -	\$ -	\$ -
WELL 20	240	0.55	\$ -	\$ -	\$ -
WELL 21	327,237	751.23	\$ 53,911.71	\$ 0.16	\$ 71.76
WELL 22	50,766	116.54	\$ 17,506.67	\$ 0.34	\$ 150.22
WELL 23	322,860	741.18	\$ 102,420.04	\$ 0.32	\$ 138.18
WELL 24	231,707	531.93	\$ 57,374.26	\$ 0.25	\$ 107.86
WELL 25	48,504	111.35	\$ 30,221.90	\$ 0.62	\$ 271.41
WELL 26	75,307	172.88	\$ 27,037.75	\$ 0.36	\$ 156.40
WELL 29	188,503	432.74	\$ 85,337.39	\$ 0.45	\$ 197.20
TOTALS	1,428,254	3,279	\$ 409,210	\$ 0.29	\$ 124.80

⁽¹⁾ Data for booster station pumping has been excluded from this analysis

⁽²⁾ Costs do not include the Basic/Customer (fixed) charge

Beaumont-Cherry Valley Water District
Year-to-Date Analysis of Electric Cost to Pump Groundwater
April 2017

"DRAFT"

WELL ⁽¹⁾	CCF Produced	AF Produced	Cost of Electricity ⁽²⁾	Electric Cost Per CCF Produced	Electric Cost Per AF Produced
WELL RR1	-	-	\$ -	\$ -	\$ -
WELL 4A	58,090	133.36	\$ 7,348.98	\$ 0.13	\$ 55.11
WELL 5	-	-	\$ -	\$ -	\$ -
WELL 6	40,277	92.46	\$ 3,131.59	\$ 0.08	\$ 33.87
WELL 3	-	-	\$ -	\$ -	\$ -
WELL 9A	-	-	\$ -	\$ -	\$ -
WELL 10	5,816	13.35	\$ 914.91	\$ 0.16	\$ 68.52
WELL 11	5,333	12.24	\$ 1,007.91	\$ 0.19	\$ 82.33
WELL 12	35,203	80.82	\$ 3,069.37	\$ 0.09	\$ 37.98
WELL 14	13,407	30.78	\$ 4,932.67	\$ 0.37	\$ 160.26
WELL 16	10,983	25.21	\$ 10,357.10	\$ 0.94	\$ 410.78
WELL 18	9	0.02	\$ 101.06	\$ 11.11	\$ 4,837.55
WELL 19	23,700	54.41	\$ 1,510.70	\$ 0.06	\$ 27.77
WELL 20	-	-	\$ -	\$ -	\$ -
WELL 21	248,131	569.63	\$ 52,201.30	\$ 0.21	\$ 91.64
WELL 22	1,596	3.66	\$ 3,229.10	\$ 2.02	\$ 881.33
WELL 23	278,436	639.20	\$ 91,461.69	\$ 0.33	\$ 143.09
WELL 24	168,331	386.43	\$ 35,052.62	\$ 0.21	\$ 90.71
WELL 25	-	-	\$ -	\$ -	\$ -
WELL 26	91,795	210.73	\$ 26,265.29	\$ 0.29	\$ 124.64
WELL 29	159,660	366.53	\$ 73,121.39	\$ 0.46	\$ 199.50
TOTALS	1,140,767	2,619	\$ 313,706	\$ 0.27	\$ 119.79

⁽¹⁾ Data for booster station pumping has been excluded from this analysis

⁽²⁾ Costs do not include the Basic/Customer (fixed) charge