

Beaumont-Cherry Valley Water District 2014 Operating Budget



Table of Contents

Introduction Section	1
Executive Summary	2
Background.....	4
Organization.....	5
Basis of Budgeting & Accounting	6
Budget Control & Amendment.....	6
Financial Section	7
Financial Summary	8
Operating Revenues and Expenditures: Revenue Detail.....	11
Operating Expenditures	12
Source of Supply	12
Transmission & Distribution	13
Customer Service & Meter Reading.....	14
Finance & Administrative Services	15
Board of Directors.....	16
Maintenance & General Plant.....	17
Engineering	18
Professional Services	19
Appendix A Budget Detail.....	20
Revenues: 2013 Adopted Budget versus 2013 Year-to-Date Actuals versus 2014 Proposed Budget	21
Expenses: 2013 Adopted Budget versus 2013 Year-to-Date Actuals versus 2014 Proposed Budget.....	22
Appendix B Summary of Account Descriptions.....	25
Appendix C Organization Overview	32
2014 Organizational Chart.....	33
2014 Salary Schedule	34

Introduction Section



Executive Summary

Honorable Board of Directors:

Staff is pleased to present the Beaumont-Cherry Valley Water District Fiscal Year 2014 Operating Budget to the Board of Directors for consideration. Major goals for the District continue to include supporting future area growth, providing the means to meet increasing water demands and to provide accurate accounting of all business operations. These goals are consistent with the District's overall goal to provide for a healthy, safe and enriched quality of life throughout the District boundaries through watershed stewardship and through management of water resources in a practical, cost-effective and environmentally sensitive manner for current and future generations. As such, the fundamental theme of the document is to present a balanced budget with conservative estimates for revenue and cost-saving focused expenditures.

The Capital Improvement Budget will be presented, as a separate budget, at a future Board Meeting. However there will be a focus on main line replacement.

The budget was prepared after considering economic and policy issues not only affecting our District but other water and public agencies throughout the State. Such issues include at a minimum:

- Policies addressing water supply;
- Pension reform; and
- Slow recovery from the economic downturn.

Revenues

The revenue numbers presented assume a conservative estimate of approximately 11,000 acre feet of water delivered to our 15,660 active customers which is 37 less active customers than the 2013 operating budget. I feel confident with the estimates presented since they are based on actual delivery data with the meter service charges based on the prior year active services. Facilities charges and other development related revenues were budgeted at the same 2013 reduced amount to account for the continued economic downturn. Per the District's rate study, private fire service rates will increase in 2014 as they did in 2013. It is important to note that this budget demonstrates SGPWA and Southern California Edison (SCE) pass-through revenues equal to the expenditures; however, Edison rates are expected to increase dramatically in 2014 and the current rate of \$0.33 per ccf may not recover the District's full expense but will be evaluated and adjusted accordingly later in the fiscal year based on the actual cost to the District.

Expenditures

The labor and benefit costs presented include an estimated 1.0% cost of living increase based on the October 2012 to October 2013 CPI in accordance with the employee association MOU. Also included are the appropriate changes in health insurance and retirement costs.

It is important to note the proposed budget also fully funds \$2,255,000 in depreciation (up from \$2.1 million in 2013 and \$1.85 million in 2012) and increased SCE power charges. While the budget does propose SCE expenses equal to pass-through revenues, there is a possibility the expenses can exceed the budgeted revenues as described above.

Summary

In summary, we are proposing a budget that has estimated revenue of \$11,679,614 with expenses at \$11,567,761. This yields a net unallocated amount of \$111,853 that can be used as a contingency or contribution to one of the Board Designated Reserves established in the Board's Reserve Policy. It also allows for unexpected expenses such as increases in pension or CalPERS rates, fuel expenses and power charges. The budgeted expenses include changes in insurance costs, power, benefits, COLA, postage, etc. The fiscal year 2014 budget utilizes the same assumptions as the 2013 budget with actuals. The 2013 expenses have been updated to reflect amounts adjusted through Board action during the 2013 fiscal year including as Bank of America note payoff (\$2,127,998), Beaumont Basin Watermaster (\$119,701) and various Noble Creek Recharge Facility Phase II expenses.

The District is now debt free with the exception of the CalPERS Side Fund which is currently \$1,627,931 (\$1,261,568 in principal and \$366,363 in interest). Staff proposes to allocate funds to reduce this balance to zero over the next two years.

Cash Position Report As of November 30, 2013

Cash Balance Per Account

Account Name	Account Ending #	November 30, 2013	December 31, 2012
Bank Of Hemet			
Accounts Payable	8701	31,038	3,689
Customer Refunds	2501	11,105	3,762
Payroll	9101	17,978	45,803
General Fund	9501	<u>2,366,769</u>	<u>3,709,285</u>
Wells Fargo			
Accounts Payable	9810	0	0
Customer Refunds	4202	0	0
Payroll	4160	0	0
General Fund	4152	<u>2,046,397</u>	<u>0</u>
Total Cash		<u>\$4,473,287</u>	<u>\$3,762,539</u>

Investment Summary

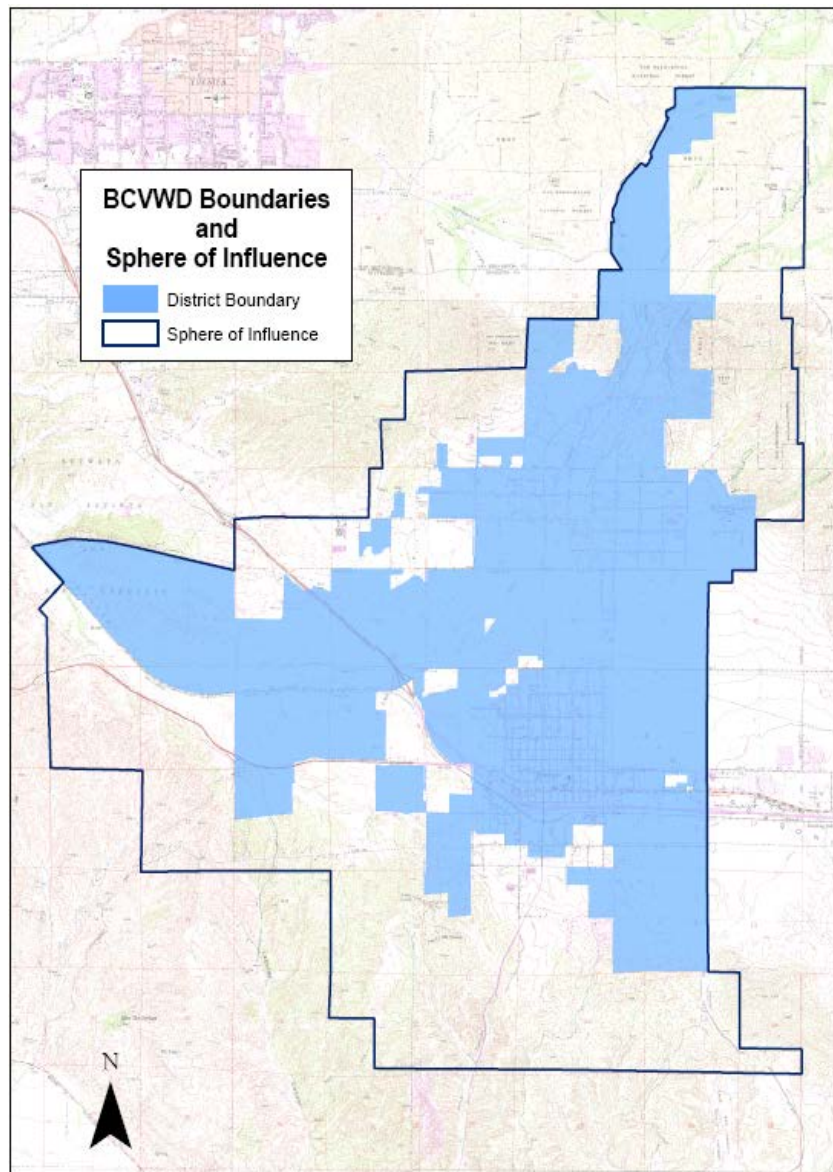
Account Name	November 30, 2013	December 31, 2012	Balance
Bank of Hemet: Local Agency Money Market Account	0	\$ 251,763	
Ca. State Treasurer's Office: Local Agency Investment Fund	<u>4,543,372</u>	<u>4,530,846</u>	
Total Investments	<u>\$ 4,543,372</u>	<u>\$ 4,782,609</u>	
Total Cash & Investments	<u>\$ 9,016,659</u>	<u>\$ 8,545,148</u>	<u>\$ 471,511</u>

Background

The Beaumont Irrigation District was formed in March of 1919 under the Wright Act of 1897.

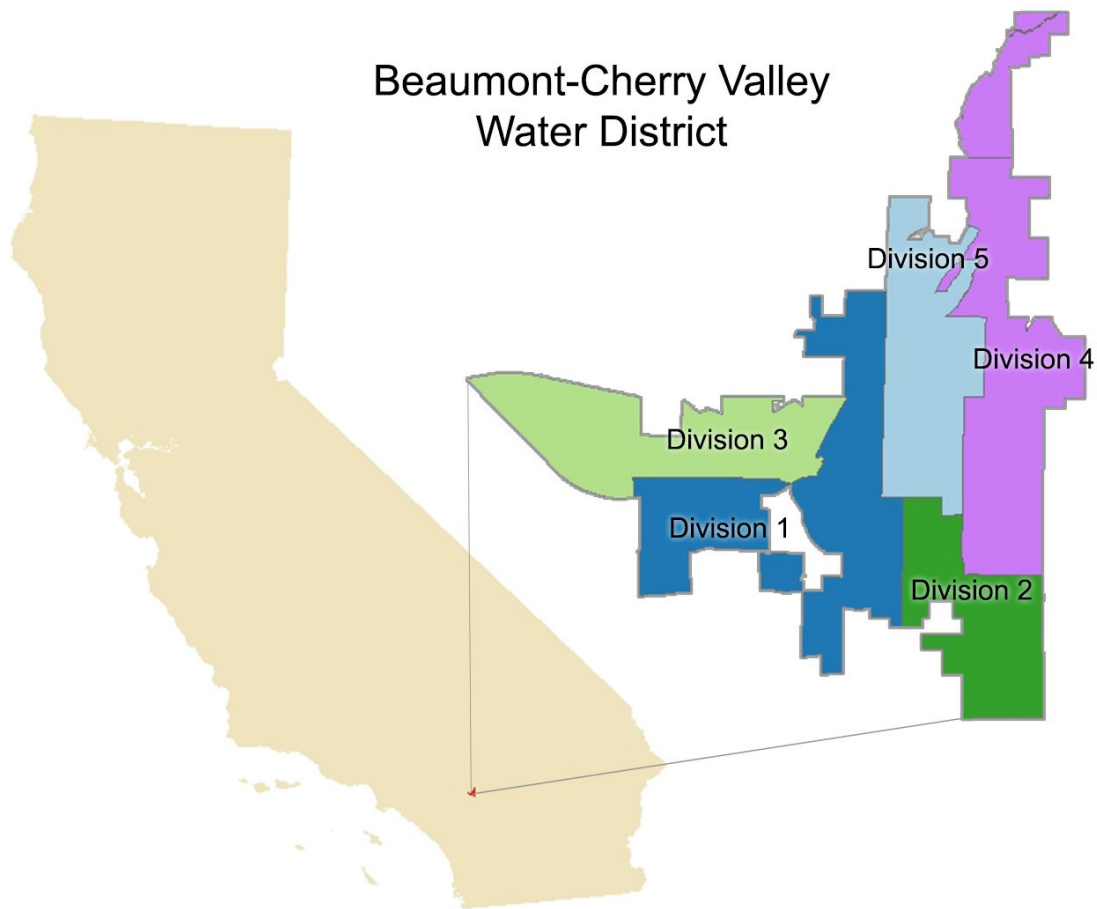
Over many decades, the water system of the Beaumont-Cherry Valley Water District has evolved from a small privately owned company to the system today that serves over 40,000 residents in both the City of Beaumont and the Community of Cherry Valley.

The District's service area is approximately 28 square miles with a majority of the area within the communities of Beaumont and Cherry Valley. The system is served exclusively by ground water using 23 wells. Recharge of the basin is accomplished using imported State Project Water at the District's recharge facilities. A total of 30 million gallons of potable and 2 million gallons of non-potable water storage provide peak demand and fire protection reserves. The water distribution system is comprised of over 100 miles of potable water lines and about 28 miles of non-potable water lines (including transmission and distribution lines) from 2 to 30 inches in diameter.



Organization

Constituents of the District are represented by a five member Board of Directors from five separate divisions. Members of the community vote for all District Directors regardless of where they live in the District. The Board of Directors meets monthly on the second Wednesday. Each year the Board of Directors adopts an operating budget prior to the new fiscal year. The budget authorizes and provides the basis for reporting and control of financial operation and accountability for District funds.



Basis of Budgeting and Accounting

The District reports its activities as an Enterprise Fund, which is used to account for operations that are financed and operated in a manner similar to a private business enterprise. It is the intention of the District to recover for the full-costs of providing goods and/or services through the collection of user charges. Thus, user charges are commensurate with the cost to provide service.

Budgeted and actual revenues and expenses reported in this document are recognized on the accrual basis of accounting in conformity with Generally Accepted Accounting Principles (GAAP). Consequently, revenues are recognized in the accounting period in which they are earned and expenses are recognized in the accounting period incurred.

Budget Control and Amendment

The General Manager is responsible for keeping the expenses within budget allocations and may adopt budget policies necessary to carry out that responsibility. No expenditure of funds shall be authorized unless sufficient funds have been appropriated by the Board or reallocated by the General Manager as described in this budget.

The General Manager may exercise discretion in the administration of the Budget to respond to changed circumstances, provided that any single modification in excess of \$50,000 shall require approval by the Board. 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 General Manager may authorize the hiring of full-time staff as necessary, as long as the position or classification has been authorized by the Board. In addition, the General Manager may authorize the hiring of temporary or part-time staff as needed.

In the event that the General Manager determines that an emergency exists requiring immediate action, the General Manager shall have the power, without prior Board action, to enter into contracts and agreements and expend funds on behalf of the District to ensure continuity of District operations per Operations Policies and Procedures Manual 1F Emergency Preparedness Authorization During District Emergencies.

Financial Section

Budget Summary and Detail by Department

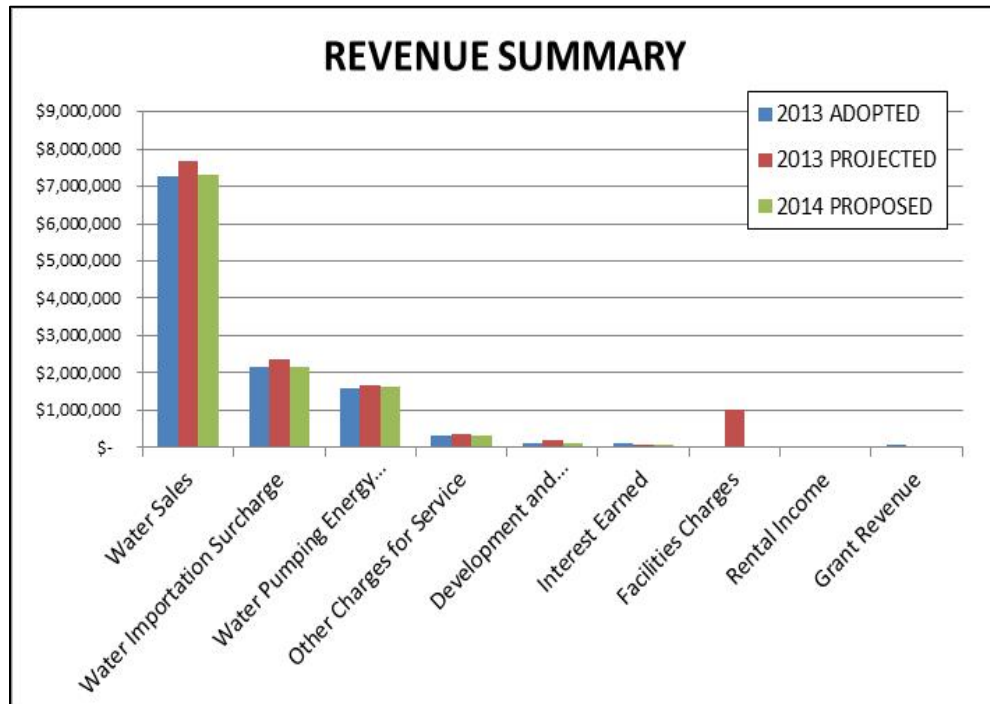


Financial Summary

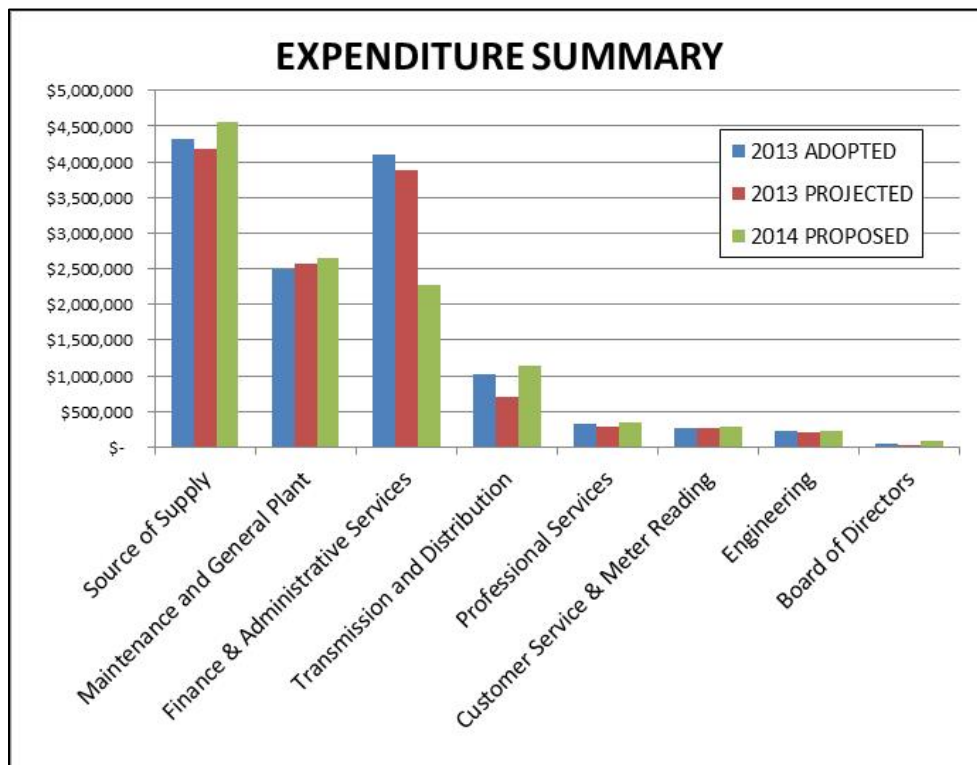
Overview

The District utilizes the accrual basis for budget and accounting, recognizing revenues and expenses in the period in which they are earned and incurred, respectively.

	2013 ADOPTED	2013 PROJECTED	2014 PROPOSED	Increase/ (Decrease)
Operating Revenue				
Water Sales	\$ 7,282,825	\$ 7,678,942	\$ 7,302,164	\$ 19,339
Development and Installation Charges	135,875	202,709	105,875	(30,000)
Other Charges for Service	342,714	378,598	335,839	(6,875)
Water Importation Surcharge	2,176,000	2,354,366	2,176,000	0
Water Pumping Energy Surcharge	1,600,000	1,666,162	1,627,915	27,915
Total Operating Revenue	\$ 11,537,414	\$ 12,280,777	\$ 11,547,792	\$ 10,378
Non-Operating Revenue				
Rental Income	\$ 21,682	\$ 16,563	\$ 20,980	\$ (702)
Facilities Charges	26,700	1,002,778	26,700	0
Interest Earned	118,600	99,546	63,500	(55,100)
Grant Revenue	75,000	0	20,642	(54,358)
Total Non-Operating Revenue	\$ 241,982	\$ 1,118,887	\$ 131,822	\$ (110,160)
Total Revenue	\$ 11,779,396	\$ 13,399,664	\$ 11,679,614	\$ (99,782)

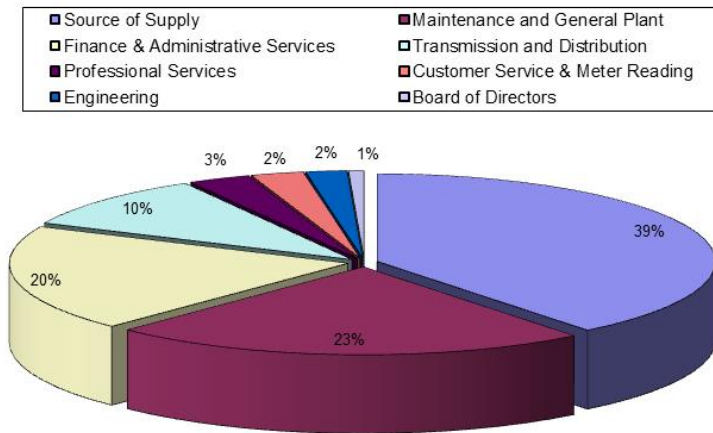


	2013 ADOPTED	2013 PROJECTED	2014 PROPOSED	Increase/ (Decrease)
Operating Expenses				
Source of Supply	\$ 4,315,600	\$ 4,189,732	\$ 4,551,067	\$ 235,467
Transmission and Distribution	1,028,187	697,069	1,149,350	121,163
Customer Service & Meter Reading	274,250	256,850	292,050	17,800
Finance & Administrative Services	4,093,285	3,883,396	2,265,784	(1,827,501)
Board of Directors	40,000	27,120	85,050	45,050
Maintenance and General Plant	2,498,669	2,564,964	2,651,495	152,826
Engineering	219,468	203,284	227,318	7,850
Professional Services	317,800	277,820	345,647	27,847
Total Operating Expenses	\$ 12,787,259	\$ 12,100,235	\$ 11,567,761	\$ (1,219,498)
 Total Revenue	 \$ 11,779,396	 \$ 13,399,675	 \$ 11,679,614	 \$ (99,782)
Total Expenditures	\$ 12,787,259	\$ 12,100,235	\$ 11,567,761	\$ (1,219,498)
Net Increase/(loss*)	\$ (1,007,863)	\$ 1,299,440	\$ 111,853	\$ 1,119,716

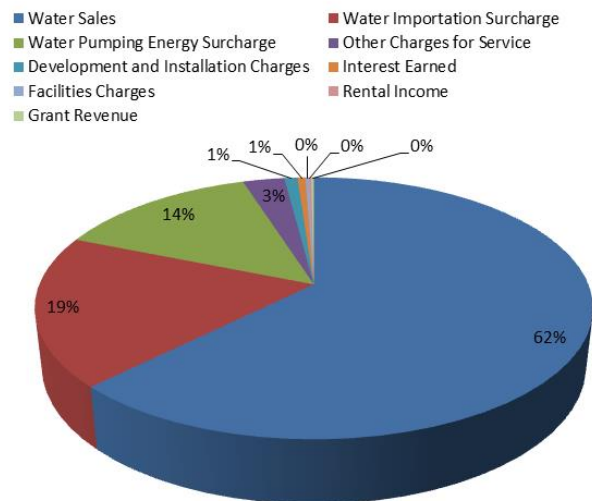


**The 2013 final adopted budget shows a net loss as a result of the Board approving the payoff of the Bank Loan, indicating the Board's intent of using prior years' surpluses of revenue over expenses should current year's actual revenues fall short of its expenses. Due to accounting rules and regulations, the use of funding in this manner results in the budgeted net loss for the current year's revenue over expenses as shown.*

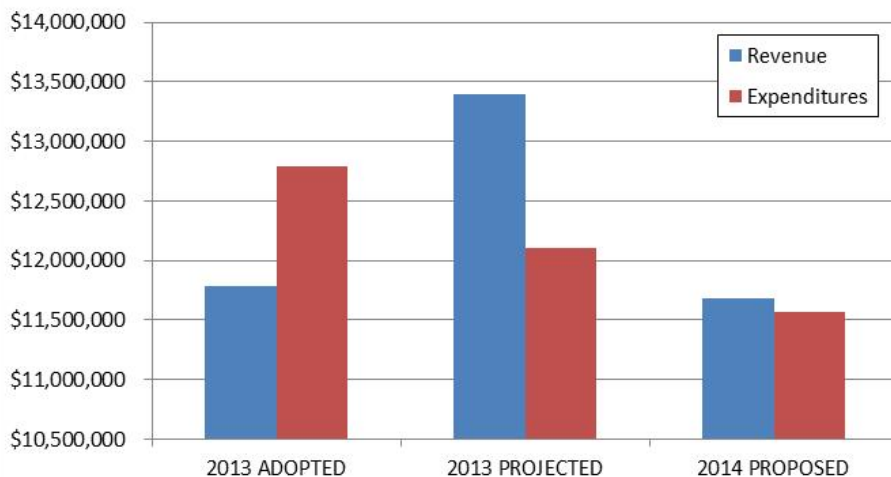
2014 PROPOSED EXPENDITURES



2014 PROPOSED REVENUE



REVENUE VS. EXPENDITURES



** The 2013 final adopted budget shows a net loss as a result of the Board approving the payoff of the Bank Loan, indicating the Board's intent of using prior years' surpluses of revenue over expenses should current year's actual revenues fall short of its expenses. Due to accounting rules and regulations, the use of funding in this manner results in the budgeted net loss for the current year's revenue over expenses as shown.*

Operating Revenues and Expenditures Revenue Detail

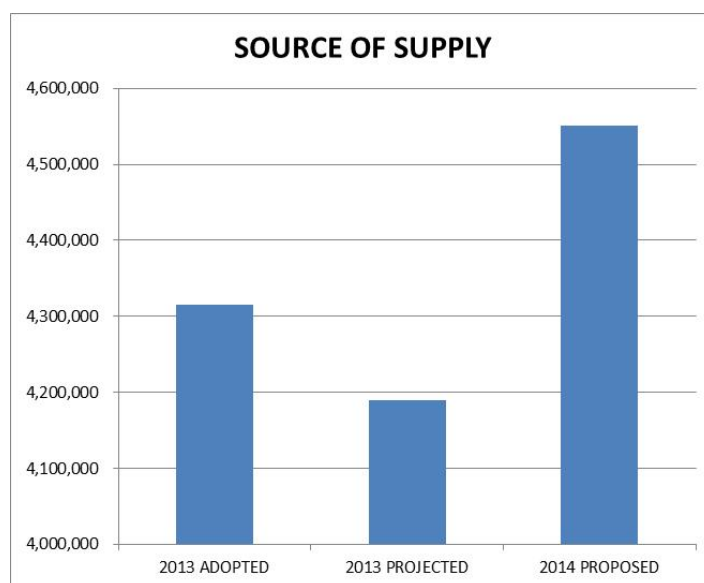
		2013	2013	2014	
		ADOPTED	PROJECTED	PROPOSED	CHANGE
OPERATING REVENUE					
Water Sales					
01-50-510-413011	Fixed Meter Charges	2,279,345	2,486,300	2,279,345	
01-50-510-410100	Sales	4,935,480	5,076,270	4,935,480	0
01-50-510-410151	Agricultural Irrigation Sales	30,000	29,997	30,000	0
01-50-510-410171	Construction Sales	38,000	86,375	57,339	19,339
		7,282,825	7,678,942	7,302,164	19,339
Development and Installation Charges					
01-50-510-413021	Meter Fees	75,000	140,101	75,000	0
01-50-510-419011	Development Income	60,875	62,608	30,875	(30,000)
		135,875	202,709	105,875	(30,000)
Other Charges for Service					
01-50-510-417061	Custmr Damages/Upgrade Charges	7,500	25,000	10,500	3,000
01-50-510-413001	Backflow Admin Charges	24,000	25,542	24,000	0
01-50-510-417051	Returned Check Fees	2,000	3,473	2,000	0
01-50-510-419061	Miscellaneous Income	7,500	76	250	(7,250)
01-50-510-419021	Recharge Income	67,254	64,197	67,254	0
01-50-510-417071	After Hours Call Out Charges	600	600	600	0
01-50-510-417031	Lien Processing Fees	0	6,000	6,000	6,000
01-50-510-417021	Account Reinstatement Fees	65,000	84,365	75,000	10,000
01-50-510-417011	3rd Notice Charges	45,000	34,598	32,000	(13,000)
01-50-510-417001	2nd Notice Penalties	100,000	101,280	90,000	(10,000)
01-50-510-417041	Credit Check Processing Fees	5,500	9,025	7,434	1,934
01-50-510-417091	Credit Card Processing Fees	18,000	24,114	20,621	2,621
01-50-510-417081	Bench Test Fees	360	330	180	(180)
		342,714	378,598	335,839	(6,695)
Water Importation Surcharge					
01-50-510-415001	SGPWA Importation Charges	2,176,000	2,354,366	2,176,000	0
Water Pumping Energy Surcharge					
01-50-510-415011	SCE Power Charges	1,600,000	1,666,162	1,627,915	27,915
	Total Operating Revenues	11,537,414	12,280,777	11,547,792	10,558
NON-OPERATING REVENUE					
Rental Income					
01-50-510-471001	Rent - 12303 Oak Glen	2,400	2,400	2,400	0
01-50-510-471011	Rent - 13695 Oak Glen	2,400	2,400	2,400	0
01-50-510-471021	Rent - 13697 Oak Glen	2,400	2,400	2,400	0
01-50-510-471031	Rent - 9781 Avenida Miravilla	2,400	0	2,400	0
01-50-510-471101	Util - 12303 Oak Glen	2,823	2,823	3,380	557
01-50-510-471111	Util - 13695 Oak Glen	2,628	2,628	2,200	(428)
01-50-510-471121	Util - 13697 Oak Glen	3,912	3,912	2,400	(1,512)
01-50-510-471131	Util - 9781 Avenida Miravilla	2,719	0	3,400	681
		21,682	16,563	20,980	(702)
Facilities Charges					
01-50-510-485001	Front Footage Fees	0	17,273	0	0
01-50-510-481001	Fac Fees-Wells	5,000	186,488	5,000	0
01-50-510-481006	Fac Fees-Water Rights (SWP)	3,300	117,711	3,300	0
01-50-510-481012	Fac Fees-Water Treatment Plant	2,400	88,627	2,400	0
01-50-510-481018	Fac Fees-Local Water Resources	1,200	46,688	1,200	0
01-50-510-481024	Fac Fees-Recycld Wtr Facilities	3,700	146,618	3,700	0
01-50-510-481030	Fac Fees-Transmission (16")	4,000	151,014	4,000	0
01-50-510-481036	Fac Fees-Storage	5,400	193,403	5,400	0
01-50-510-481042	Fac Fees-Booster	300	13,345	300	0
01-50-510-481048	Fac Fees-Pressure Reducng Stns	200	6,849	200	0
01-50-510-481054	Fac Fees-Misc Projects	200	5,977	200	0
01-50-510-481060	Fac Fees-Financing Costs	1,000	28,787	1,000	0
01-50-510-488001	Contributed Capital	0	0	0	0
		26,700	1,002,778	26,700	0
Interest Earned					
01-50-510-490021	Interest Income - General	29,000	9,500	9,500	(19,500)
01-50-510-490011	Interest Income - Fairway Canyon	86,000	86,583	51,000	(35,000)
01-50-510-490001	Interest Income - Bonita Vista	3,600	3,463	3,000	(600)
		118,600	99,546	63,500	(55,100)
Grant Revenue					
01-50-510-419051	Grant Revenue	75,000	0	20,642	(54,358)
	Total Non-Operating Revenues	241,982	1,118,887	131,822	(110,160)
		11,779,396	13,399,664	11,679,614	(99,782)

Operating Expenditures

Source of Supply

This category represents the projected costs related to the operation and maintenance of the 23 active wells, booster stations, storage facilities, supervisory control and data acquisition (SCADA) and water quality functions.

SOURCE OF SUPPLY		2013 ADOPTED	2013 PROJECTED	2014 PROPOSED	CHANGE
01-40-410-500105	Labor	\$ 213,800	\$ 171,756	\$ 217,400	\$ 3,600
01-40-410-500110	Overtime	15,000	9,236	13,476	(1,524)
01-40-410-500111	Double-time	100	100	100	0
01-40-410-500125	Health Insurance	69,400	56,012	69,400	0
01-40-410-500155	Retirement/CalPERS	73,500	58,902	87,500	14,000
01-40-410-500140	Life Insurance	1,300	1,276	1,300	0
01-40-410-500165	Uniforms & Employee Benefits	1,000	719	1,000	0
01-40-410-500170	Education Expenses	3,400	707	1,500	(1,900)
01-40-410-500115	Social Security	13,300	11,273	13,476	176
01-40-410-500120	Medicare	3,100	2,636	3,200	100
01-40-410-500145	Workers' Compensation	15,500	14,371	15,500	0
01-40-410-510011	Treatment & Chemicals	75,000	80,814	80,100	5,100
01-40-410-510021	Lab Testing	55,000	45,100	75,000	20,000
01-40-410-520061	Maint & Rpr-Pumping Equipment	100,000	40,203	100,000	0
01-40-410-501201	Gas - Wells	200	135	200	0
01-40-410-501101	Electricity - Wells	1,493,500	1,475,634	1,692,915	199,415
01-40-410-520021	Maint & Rpr-Telemetry Equip	5,000	587	1,500	(3,500)
01-40-410-500175	Seminar & Travel Expenses	500	0	500	0
01-40-410-510031	Small Tools, Parts & Maint	100	29	100	0
01-40-410-520031	Maint & Rpr-General Equipment	100	27	100	0
01-40-410-550066	Subscriptions	600	266	600	0
01-40-410-550024	Employment Testing	200	0	200	0
01-40-410-500501	State Project Water Purchases	2,176,000	2,219,951	2,176,000	0
		4,315,600	4,189,732	4,551,067	235,467

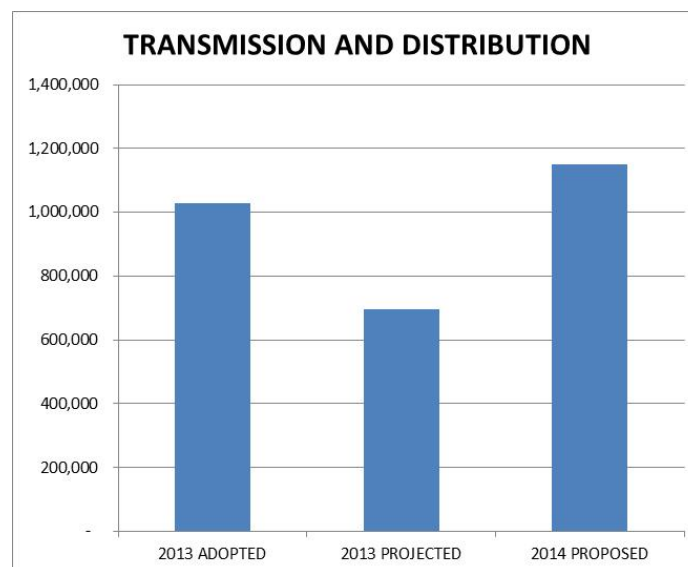


Transmission & Distribution

This department includes the maintenance of the distribution system, service connections, meters, reservoirs and pressure regulating stations that deliver water throughout the District.

This department also includes costs associated with new service requests, fire hydrants and fire services.

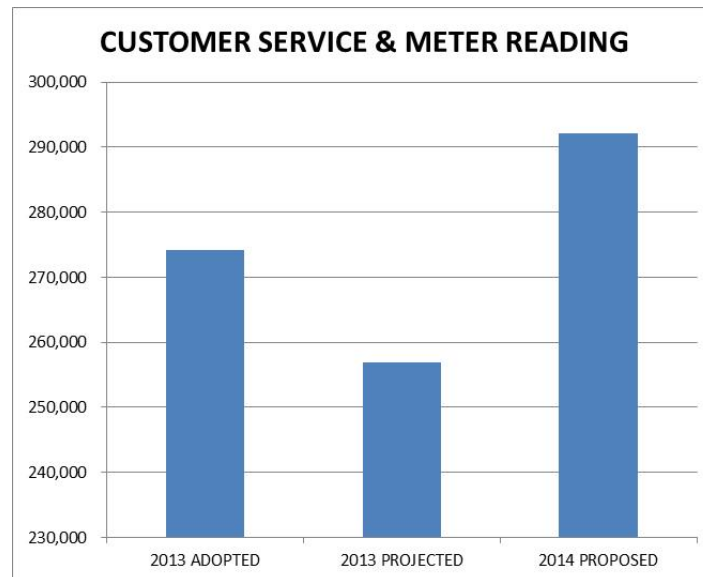
TRANSMISSION AND DISTRIBUTION		2013 ADOPTED	2013 PROJECTED	2014 PROPOSED	CHANGE
01-40-440-500105	Labor	\$ 451,200	\$ 322,131	\$ 521,000	\$ 69,800
01-40-440-500195	(Labor Related CIP))	(87,555)	(86,935)	(40,000)	47,555
01-40-440-500110	Overtime	16,900	6,721	10,000	(6,900)
01-40-440-500111	Double-time	500	500	500	0
01-40-440-500125	Health Insurance	183,400	141,840	193,900	10,500
01-40-440-500155	Retirement/CalPERS	133,400	131,152	155,600	22,200
01-40-440-500140	Life Insurance	3,400	3,256	3,500	100
01-40-440-500165	Uniforms & Employee Benefits	3,900	5,369	5,500	1,600
01-40-440-500170	Education Expenses	1,000	83	1,000	0
01-40-440-500115	Social Security	30,100	26,309	32,500	2,400
01-40-440-500120	Medicare	7,000	6,153	7,400	400
01-40-440-500145	Workers' Compensation	44,300	30,644	46,300	2,000
01-40-440-500175	Seminar & Travel Expenses	800	0	800	0
01-40-440-520071	Maint & Rpr-Pipelines&Hydrants	85,000	30,692	65,000	(20,000)
01-40-440-540036	Line Locates	2,500	2,997	3,000	500
01-40-440-540042	Meters Maintenance & Services	86,542	46,614	82,000	(4,542)
01-40-440-540001	Backflow Devices	2,000	574	1,500	(500)
01-40-440-540078	Reservoirs Maintenance	12,000	3,395	12,000	0
01-40-440-520081	Maint & Rpr-Pressure Regulatrs	9,000	247	5,000	(4,000)
01-40-440-540024	Inventry Adjustments	3,000	0	3,000	0
01-40-440-540026	Inventry Purchase Discounts	(2,200)	(8,816)	(5,000)	(2,800)
01-40-440-540024	Inventry Adjustments	0	0	0	0
01-40-440-510031	Small Tools, Parts & Maint	100	0	100	0
01-40-440-550024	Employment Testing	200	120	200	0
01-40-450-500105	Labor	21,300	17,291	24,000	2,700
01-40-450-500110	Overtime	2,000	2,597	0	(2,000)
01-40-450-500125	Health Insurance	7,000	4,760	7,200	200
01-40-450-500155	Retirement/CalPERS	7,000	6,433	9,000	2,000
01-40-450-500140	Life Insurance	200	147	150	(50)
01-40-450-500165	Uniforms & Employee Benefits	300	0	300	0
01-40-450-500115	Social Security	1,500	1,227	1,500	0
01-40-450-500120	Medicare	300	0	300	0
01-40-450-500145	Workers' Compensation	2,100	1,567	2,100	0
		1,028,187	697,069	1,149,350	121,163



Customer Service & Meter Reading

This department conducts meter reading and field related customer service activities.

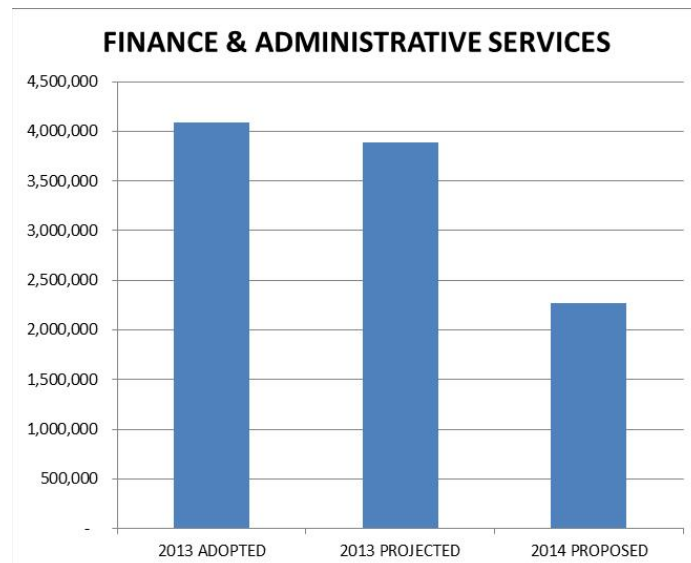
CUSTOMER SERVICE & METER READING		2013 ADOPTED	2013 PROJECTED	2014 PROPOSED	CHANGE
01-40-460-500105	Labor	138,200	135,899	140,100	1,900
01-40-460-500110	Overtime	3,600	1,547	3,700	100
01-40-460-500111	Double-time	100	100	100	0
01-40-460-500125	Health Insurance	60,300	52,148	70,000	9,700
01-40-460-500155	Retirement/CalPERS	46,100	44,087	50,500	4,400
01-40-460-500140	Life Insurance	900	1,046	1,000	100
01-40-460-500165	Uniforms & Employee Benefits	750	716	750	0
01-40-460-500170	Education Expenses	400	0	400	0
01-40-460-500115	Social Security	8,600	8,507	8,800	200
01-40-460-500120	Medicare	2,100	1,990	2,100	0
01-40-460-500145	Workers' Compensation	12,600	10,810	14,000	1,400
01-40-460-500175	Seminar & Travel Expenses	300	0	300	0
01-40-460-550024	Employment Testing	300	0	300	0
		274,250	256,850	292,050	17,800



Finance & Administrative Services

This department includes all administrative salaries, employee benefits, operating supplies, property insurance and other expenses associated with the administrative, accounting and billing functions of the District.

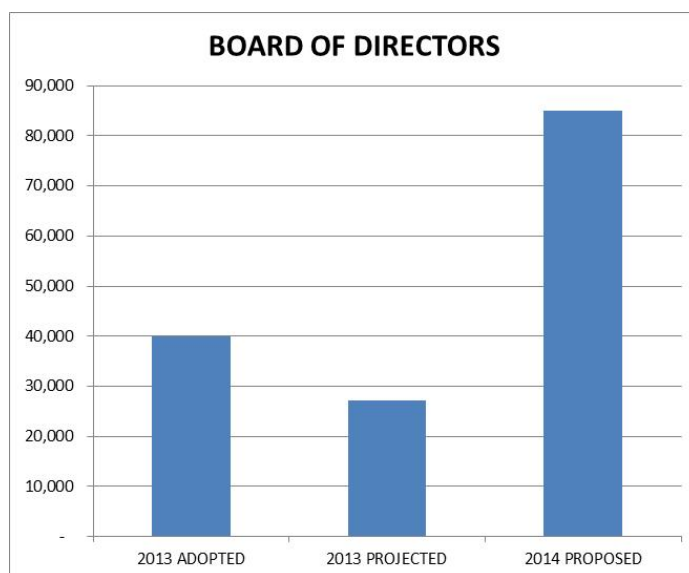
FINANCE & ADMINISTRATIVE SERVICES		2013 ADOPTED	2013 PROJECTED	2014 PROPOSED	CHANGE
01-30-310-500105	Labor	871,300	792,949	1,002,617	131,317
01-30-310-500195	(Labor Related CIP)	(114,916)	(60,587)	(25,000)	89,916
01-30-310-500110	Overtime	3,000	3,067	0	(3,000)
01-30-310-500196	(Overtime Related CIP)	(3,000)	(909)	0	3,000
01-30-310-500125	Health Insurance	190,000	190,000	350,000	160,000
01-30-310-500155	Retirement/CalPERS	285,800	233,387	285,800	0
01-30-310-500140	Life Insurance	5,600	5,513	5,600	0
01-30-310-500165	Uniforms & Employee Benefits	1,000	0	2,000	1,000
01-30-310-500170	Education Expenses	500	259	1,000	500
01-30-310-500115	Social Security	59,800	49,910	62,162	2,362
01-30-310-500120	Medicare	13,969	11,672	14,538	569
01-30-310-500145	Workers' Compensation	14,520	13,039	21,088	6,568
01-30-310-500150	Unemployment Insurance	32,760	2,907	12,760	(20,000)
01-30-310-500175	Seminar & Travel Expenses	10,000	6,205	15,500	5,500
01-30-310-550036	Notary/Lien Fees	4,500	4,500	4,500	0
01-30-310-500160	Post-Employment Health Expenses	7,000	3,982	8,500	1,500
01-30-310-500130	CalPERS Health Admin Costs	1,800	572	5,000	3,200
01-30-310-550001	Bank Charges	30,000	8,228	30,000	0
01-30-310-500190	Temporary Labor	105,300	86,299	36,400	(68,900)
01-30-310-550042	Office Supplies	38,000	42,253	42,250	4,250
01-30-310-550046	Office Equipment	82,000	57,533	82,000	0
01-40-470-501691	Maint & Rpr- Bldgs (General)	14,000	100	5,000	(9,000)
01-30-310-550030	Membership Dues	28,500	30,971	31,000	2,500
01-30-310-520001	Maint & Rpr-Office Equipment	3,100	2,875	2,800	(300)
01-30-310-550048	Postage	49,000	45,687	58,800	9,800
01-30-310-550066	Subscriptions	9,000	10,872	11,000	2,000
01-50-510-550040	General Supplies	10,200	9,566	10,000	(200)
01-40-510-510031	Small Tools, Parts & Maint	6,500	7,248	7,300	800
01-30-310-550018	Employee Medical/First Aid	500	120	500	0
01-30-310-550024	Employment Testing	300	83	300	0
01-30-310-550054	Property, Auto& Gen Liab Insur	95,000	102,758	105,000	10,000
01-40-410-540084	State Mandates & Tariffs	33,000	32,908	33,000	0
01-50-510-550072	Misc Operating Expenses	4,500	3,838	4,500	0
01-50-510-550060	Public Education	7,500	2,684	10,000	2,500
01-50-510-540066	Property Damages & Theft	2,000	300	2,000	0
01-30-310-580021	IT/Software Support	5,000	1,050	27,819	22,819
01-30-310-550006	Cashiering Shortages/Overages	50	15	50	0
01-30-310-550090	Principal Repayment	2,100,000	2,100,000	0	(2,100,000)
01-30-310-590001	Interest Expense	67,880	67,800	0	(67,880)
01-30-310-590011	Cost of Issuance Amortization	18,322	13,742	0	(18,322)
		4,093,285	3,883,396	2,265,784	(1,827,501)



Board of Directors

This department includes per diem paid to each Board member as well as the associated payroll tax expenses, election expenses and seminar/travel expenses.

		2013 ADOPTED	2013 PROJECTED	2014 PROPOSED	CHANGE
BOARD OF DIRECTORS					
01-10-110-500101	Board of Directors Fees	\$ 30,800	\$ 23,371	\$ 30,800	\$ -
01-10-110-500115	Social Security	3,100	1,588	3,100	0
01-10-110-500120	Medicare	700	371	700	0
01-10-110-500145	Workers' Compensation	400	387	450	50
01-10-110-500175	Seminar & Travel Expenses	5,000	1,403	10,000	5,000
01-10-110-550012	Election Expenses	0	0	40,000	40,000
		40,000	27,120	85,050	45,050

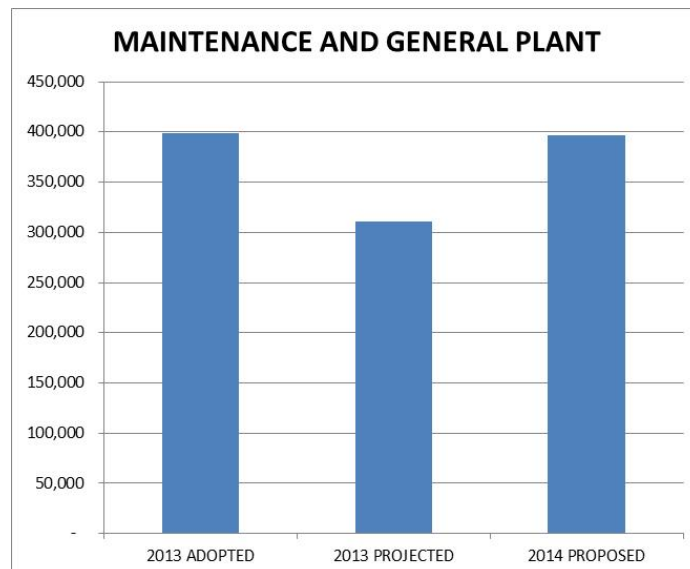


Maintenance & General Plant

This category includes utilities, auto/equipment fuel, maintenance and repairs for all residences and offices. It also includes all landscape maintenance related labor as well as general maintenance in the canyon areas, recharge basin system and the Noble Creek Recharge facility.

MAINTENANCE AND GENERAL PLANT		2013 ADOPTED	2013 PROJECTED	2014 PROPOSED	CHANGE
01-40-470-501111	Electricity - 560 Magnolia	21,630	16,683	23,600	1,970
01-40-470-501511	Phones - 560 Magnolia	21,800	18,812	25,000	3,200
01-40-470-501411	Sanitation - 560 Magnolia	1,800	1,586	1,800	0
01-40-470-501611	Maint & Repair- 560 Magnolia	15,494	15,729	16,000	506
01-40-470-501121	Electricity - 12303 Oak Glen	3,000	3,396	3,300	300
01-40-470-501621	Maint & Repair- 12303 Oak Glen	1,200	0	1,200	0
01-40-470-501321	Propane - 12303 Oak Glen	100	79	120	20
01-40-470-501131	Electricity - 13695 Oak Glen	1,000	957	1,100	100
01-40-470-501631	Maint & Repair- 13695 Oak Glen	1,000	0	1,000	0
01-40-470-501331	Propane - 13695 Oak Glen	2,000	1,172	1,100	(900)
01-40-470-501141	Electricity - 13697 Oak Glen	2,500	2,188	2,725	225
01-40-470-501641	Maint & Repair- 13697 Oak Glen	500	0	500	0
01-40-470-501341	Propane - 13697 Oak Glen	2,000	1,234	1,200	(800)
01-40-470-501151	Elec - 9781 Avenida Miravilla	2,000	210	2,200	200
01-40-470-501651	Maint & Rpr-9781 Ave Miravilla	1,500	0	1,500	0
01-40-470-501351	Propane-9781 Avenida Miravilla	1,200	79	1,200	0
01-40-470-501161	Electricity - 815 E. 12th	6,695	5,052	7,300	605
01-40-470-501561	Phones - 815 E. 12th	4,200	2,890	3,000	(1,200)
01-40-470-501461	Sanitation - 815 E. 12th	3,000	2,996	3,000	0
01-40-470-501661	Maint & Repair- 815 E. 12th	5,000	2,689	5,000	0
01-40-470-501471	Sanitation - 11083 Cherry Ave	3,200	2,841	3,200	0
01-40-470-500105	Labor	63,000	31,907	32,000	(31,000)
01-40-470-500125	Health Insurance	13,000	10,124	11,000	(2,000)
01-40-470-500155	Retirement/CalPERS	9,900	8,638	9,950	50
01-40-470-500140	Life Insurance	250	206	200	(50)
01-40-470-500115	Social Security	2,000	1,696	1,700	(300)
01-40-470-500120	Medicare	500	397	400	(100)
01-40-470-500145	Workers' Compensation	2,500	2,163	2,500	0
01-40-470-510001	Auto/Fuel	96,700	77,466	100,000	3,300
01-40-470-510002	(Fuel Related CIP)	(15,000)	(11,665)	(15,000)	0
01-40-470-520011	Maint & Rpr-Safety Equipment	5,500	2,117	5,500	0
01-40-470-520091	Maint & Rpr-Communicatn Equip	0	0	2,500	2,500
01-40-470-520031	Maint & Rpr-General Equipment	27,000	21,387	45,000	18,000
01-40-470-520041	Maint & Rpr-Fleet	0	0	0	0
01-40-470-520031	Maint & Rpr-General Equipment	0	0	0	0
01-40-470-520031	Maint & Rpr-General Equipment	0	0	0	0
01-40-470-520041	Maint & Rpr-Fleet	50,000	64,139	64,200	14,200
01-40-470-501600	Property Maintenance Repairs	5,000	581	5,000	0
01-40-470-540030	Landscape Maintenance	10,500	5,808	6,500	(4,000)
01-40-470-540072	Rechrg Facs, Cnyns&Ponds Maint	27,000	17,019	20,000	(7,000)
		398,669	310,574	396,495	(2,174)
01-30-310-550084	Depreciation	2,100,000	2,254,390	2,255,000	155,000

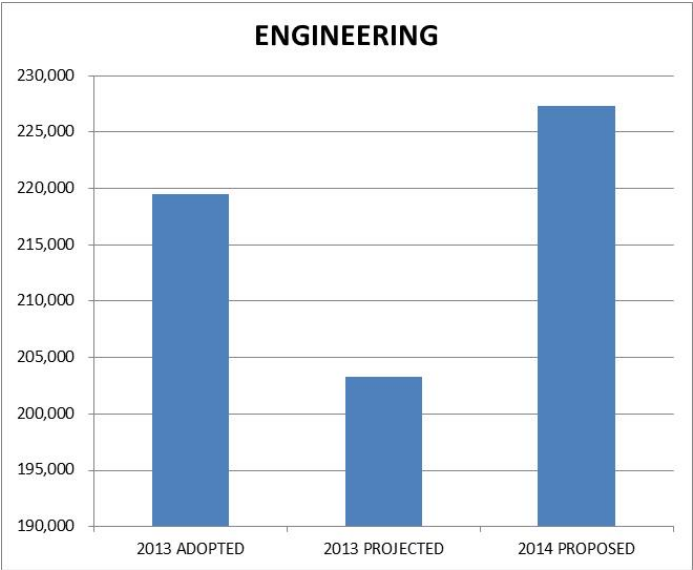
NOTE: System Depreciation is omitted from the chart for clarity



Engineering

This category includes the full time Director of Engineering and part-time engineering support staff.

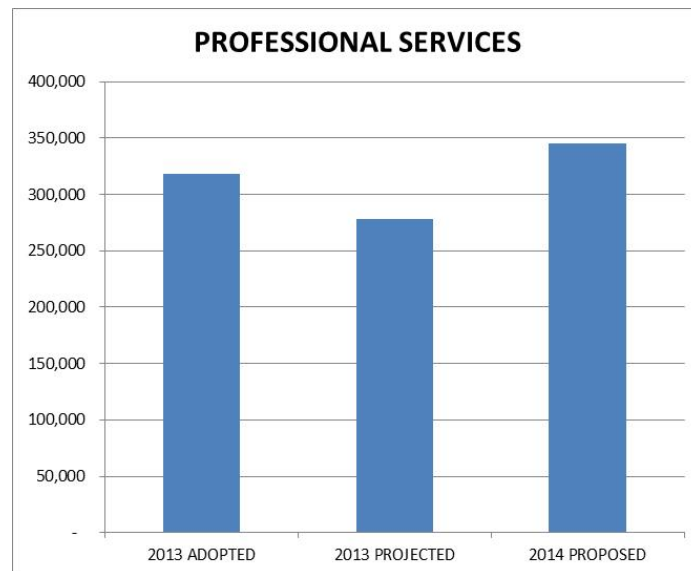
ENGINEERING		2013 ADOPTED	2013 PROJECTED	2014 PROPOSED	CHANGE
01-20-210-500105	Labor	159,457	131,254	225,342	65,885
01-20-210-500195	(Labor Related CIP)	(47,809)	(33,183)	(126,850)	(79,041)
01-20-210-500125	Health Insurance	20,100	18,796	20,100	0
01-20-210-500155	Retirement/CalPERS	51,830	44,901	63,790	11,960
01-20-210-500140	Life Insurance	920	849	850	(70)
01-20-210-500165	Uniforms & Employee Benefits	50	0	50	0
01-20-210-500170	Education Expenses	2,500	0	2,500	0
01-20-210-500115	Social Security	10,490	12,184	12,185	1,695
01-20-210-500120	Medicare	2,920	2,850	2,850	(70)
01-20-210-500145	Workers' Compensation	3,510	3,134	3,500	(10)
01-20-210-500175	Seminar & Travel Expenses	500	0	500	0
01-20-210-550068	Software Maintenance	15,000	22,500	22,500	7,500
		219,468	203,284	227,318	7,850



Professional Services

This category includes professional services from outside consultants for legal, engineering and auditing services.

PROFESSIONAL SERVICES		2013 ADOPTED	2013 PROJECTED	2014 PROPOSED	CHANGE
01-30-310-580011	General Legal	150,000	135,534	150,000	-
01-30-310-580001	Accounting & Audit	28,000	22,000	22,000	(6,000)
01-20-210-580031	Outside Engineering	31,000	585	50,000	19,000
01-20-210-580032	(CIP Related General Engineering)	(25,000)	0	(25,000)	0
01-20-210-540012	Dev Reimbursable Engineering	10,000	0	43,364	33,364
01-20-210-540048	Permits, Fees & Licensing	4,000	0	4,000	0
01-20-210-540018	Grant & Loan Procurement	0	0	41,283	41,283
01-50-510-550096	Beaumont Basin Watermaster	119,800	119,701	60,000	(59,800)
		317,800	277,820	345,647	27,847



Appendix A Budget Detail



Revenues: 2013 Adopted Budget versus 2013 Year-to-Date Actuals versus 2014 Proposed Budget

Account No.	Account Name	2013 Adopted	2013 Projected	2014 Proposed	Change
				\$	\$
01-50-510-413011	Fixed Meter Charges	\$ 2,279,345	\$ 2,486,300	2,279,345	\$ -
01-50-510-410100	Sales	4,935,480	5,076,270	4,935,480	0
01-50-510-410151	Agricultural Irrigation Sales	30,000	29,997	30,000	0
01-50-510-410171	Construction Sales	38,000	86,375	57,339	19,339
01-50-510-413021	Meter Fees	75,000	140,101	75,000	0
01-50-510-417061	Custmr Damages/Upgrade Charges	7,500	25,000	10,500	3,000
01-50-510-413001	Backflow Admin Charges	24,000	25,542	24,000	0
01-50-510-417051	Returned Check Fees	2,000	3,473	2,000	0
01-50-510-419061	Miscellaneous Income	7,500	76	250	(7,250)
01-50-510-419011	Development Income	60,875	62,608	30,875	(30,000)
01-50-510-419021	Recharge Income	67,254	64,197	67,254	0
01-50-510-417071	After Hours Call Out Charges	600	600	600	0
01-50-510-417061	Custmr Damages/Upgrade Charges	0	0	0	0
01-50-510-419031	Well Maintenance Reimbursemnt	0	0	0	0
01-50-510-417031	Lien Processing Fees	0	6,000	6,000	6,000
01-50-510-417021	Account Reinstatement Fees	65,000	84,365	75,000	10,000
01-50-510-417011	3rd Notice Charges	45,000	34,598	32,000	(13,000)
01-50-510-417001	2nd Notice Penalties	100,000	101,280	90,000	(10,000)
01-50-510-415001	SGPWA Importation Charges	2,176,000	2,354,366	2,176,000	0
01-50-510-415011	SCE Power Charges	1,600,000	1,666,162	1,627,915	27,915
01-50-510-490001	Interest Income - Bonita Vista	3,600	3,463	3,000	(600)
01-50-510-417041	Credit Check Processing Fees	5,500	9,025	7,434	1,934
01-50-510-417091	Credit Card Processing Fees	18,000	24,114	20,621	2,621
01-50-510-417081	Bench Test Fees	360	330	180	(180)
01-50-510-471001	Rent - 12303 Oak Glen	2,400	2,400	2,400	0
01-50-510-471011	Rent - 13695 Oak Glen	2,400	2,400	2,400	0
01-50-510-471021	Rent - 13697 Oak Glen	2,400	2,400	2,400	0
01-50-510-471031	Rent - 9781 Avenida Miravilla	2,400	0	2,400	0
01-50-510-471101	Util - 12303 Oak Glen	2,823	2,823	3,380	557
01-50-510-471111	Util - 13695 Oak Glen	2,628	2,628	2,200	(428)
01-50-510-471121	Util - 13697 Oak Glen	3,912	3,912	2,400	(1,512)
01-50-510-471131	Util - 9781 Avenida Miravilla	2,719	0	3,400	681
01-50-510-485001	Front Footage Fees	0	17,273	0	0
01-50-510-481001	Fac Fees-Wells	5,000	186,488	5,000	0
01-50-510-481006	Fac Fees-Water Rights (SWP)	3,300	117,711	3,300	0
01-50-510-481012	Fac Fees-Water Treatment Plant	2,400	88,627	2,400	0
01-50-510-481018	Fac Fees-Local Water Resources	1,200	46,688	1,200	0
01-50-510-481024	Fac Fees-Recycld Wtr Facilities	3,700	146,618	3,700	0
01-50-510-481030	Fac Fees-Transmission (16")	4,000	151,014	4,000	0
01-50-510-481036	Fac Fees-Storage	5,400	193,403	5,400	0
01-50-510-481042	Fac Fees-Booster	300	13,345	300	0
01-50-510-481048	Fac Fees-Pressure Reducng Stns	200	6,849	200	0
01-50-510-481054	Fac Fees-Misc Projects	200	5,977	200	0
01-50-510-481060	Fac Fees-Financing Costs	1,000	28,787	1,000	0
01-50-510-488001	Contributed Capital	0	0	0	0
01-50-510-490021	Interest Income - General	29,000	9,500	9,500	(19,500)
01-50-510-490011	Interest Income - Fairway Canyon	86,000	86,583	51,000	(35,000)
01-50-510-419051	Grant Revenue	75,000	0	20,642	(54,358)
		<u>11,779,396</u>	<u>13,399,664</u>	<u>11,679,614</u>	<u>(99,782)</u>

Expenses: 2013 Adopted Budget versus 2013 Year-to-Date Actuals versus 2014 Proposed Budget

EXPENSES SOURCE OF SUPPLY		2013 ADOPTED	2013 PROJECTED	2014 PROPOSED	CHANGE
01-40-410-500105	Labor	\$ 213,800	\$ 171,756	\$ 217,400	\$ 3,600
01-40-410-500110	Overtime	15,000	9,236	13,476	(1,524)
01-40-410-500111	Double-time	100	100	100	0
01-40-410-500125	Health Insurance	69,400	56,012	69,400	0
01-40-410-500155	Retirement/CalPERS	73,500	58,902	87,500	14,000
01-40-410-500140	Life Insurance	1,300	1,276	1,300	0
01-40-410-500165	Uniforms & Employee Benefits	1,000	719	1,000	0
01-40-410-500170	Education Expenses	3,400	707	1,500	(1,900)
01-40-410-500115	Social Security	13,300	11,273	13,476	176
01-40-410-500120	Medicare	3,100	2,636	3,200	100
01-40-410-500145	Workers' Compensation	15,500	14,371	15,500	0
01-40-410-510011	Treatment & Chemicals	75,000	80,814	80,100	5,100
01-40-410-510021	Lab Testing	55,000	45,100	75,000	20,000
01-40-410-520061	Maint & Rpr-Pumping Equipment	100,000	40,203	100,000	0
01-40-410-501201	Gas - Wells	200	135	200	0
01-40-410-501101	Electricity - Wells	1,493,500	1,475,634	1,692,915	199,415
01-40-410-520021	Maint & Rpr-Telemetry Equip	5,000	587	1,500	(3,500)
01-40-410-500175	Seminar & Travel Expenses	500	0	500	0
01-40-410-510031	Small Tools, Parts & Maint	100	29	100	0
01-40-410-520031	Maint & Rpr-General Equipment	100	27	100	0
01-40-410-550066	Subscriptions	600	266	600	0
01-40-410-550024	Employment Testing	200	0	200	0
01-40-410-500501	State Project Water Purchases	2,176,000	2,219,951	2,176,000	0
		4,315,600	4,189,732	4,551,067	235,467
TRANSMISSION AND DISTRIBUTION					
01-40-440-500105	Labor	451,200	322,131	521,000	69,800
01-40-440-500195	(Labor Related CIP)	(87,555)	(86,935)	(40,000)	47,555
01-40-440-500110	Overtime	16,900	6,721	10,000	(6,900)
01-40-440-500111	Double-time	500	500	500	0
01-40-440-500125	Health Insurance	183,400	141,840	193,900	10,500
01-40-440-500155	Retirement/CalPERS	133,400	131,152	155,600	22,200
01-40-440-500140	Life Insurance	3,400	3,256	3,500	100
01-40-440-500165	Uniforms & Employee Benefits	3,900	5,369	5,500	1,600
01-40-440-500170	Education Expenses	1,000	83	1,000	0
01-40-440-500115	Social Security	30,100	26,309	32,500	2,400
01-40-440-500120	Medicare	7,000	6,153	7,400	400
01-40-440-500145	Workers' Compensation	44,300	30,644	46,300	2,000
01-40-440-500175	Seminar & Travel Expenses	800	0	800	0
01-40-440-520071	Maint & Rpr-Pipelines&Hydrants	85,000	30,692	65,000	(20,000)
01-40-440-540036	Line Locates	2,500	2,997	3,000	500
01-40-440-540042	Meters Maintenance & Services	86,542	46,614	82,000	(4,542)
01-40-440-540001	Backflow Devices	2,000	574	1,500	(500)
01-40-440-540078	Reservoirs Maintenance	12,000	3,395	12,000	0
01-40-440-520081	Maint & Rpr-Pressure Regulatrs	9,000	247	5,000	(4,000)
01-40-440-540024	Inventry Adjustments	3,000	0	3,000	0
01-40-440-540026	Inventry Purchase Discounts	(2,200)	(8,816)	(5,000)	(2,800)
01-40-440-510031	Small Tools, Parts & Maint	100	0	100	0
01-40-440-550024	Employment Testing	200	120	200	0
01-40-450-500105	Labor	21,300	17,291	24,000	2,700
01-40-450-500110	Overtime	2,000	2,597	0	(2,000)
01-40-450-500125	Health Insurance	7,000	4,760	7,200	200
01-40-450-500155	Retirement/CalPERS	7,000	6,433	9,000	2,000
01-40-450-500140	Life Insurance	200	147	150	(50)
01-40-450-500165	Uniforms & Employee Benefits	300	0	300	0
01-40-450-500115	Social Security	1,500	1,227	1,500	0
01-40-450-500120	Medicare	300	0	300	0
01-40-450-500145	Workers' Compensation	2,100	1,567	2,100	0
		1,028,187	697,069	521,000	121,163
CUSTOMER SERVICE & METER READING					
01-40-460-500105	Labor	138,200	135,899	140,100	1,900
01-40-460-500110	Overtime	3,600	1,547	3,700	100
01-40-460-500111	Double-time	100	100	100	0
01-40-460-500125	Health Insurance	60,300	52,148	70,000	9,700
01-40-460-500155	Retirement/CalPERS	46,100	44,087	50,500	4,400
01-40-460-500140	Life Insurance	900	1,046	1,000	100
01-40-460-500165	Uniforms & Employee Benefits	750	716	750	0
01-40-460-500170	Education Expenses	400	0	400	0
01-40-460-500115	Social Security	8,600	8,507	8,800	200
01-40-460-500120	Medicare	2,100	1,990	2,100	0
01-40-460-500145	Workers' Compensation	12,600	10,810	14,000	1,400
01-40-460-500175	Seminar & Travel Expenses	300	0	300	0
01-40-460-550024	Employment Testing	300	0	300	0
		274,250	256,850	292,050	17,800

Expenses: 2013 Adopted Budget versus 2013 Year-to-Date Actuals versus 2014 Proposed Budget

		2013 ADOPTED	2013 PROJECTED	2014 PROPOSED	CHANGE
FINANCE & ADMINISTRATIVE SERVICES					
01-30-310-500105	Labor	871,300	792,949	1,002,617	131,317
01-30-310-500195	(Labor Related CIP)	(114,916)	(60,587)	(25,000)	89,916
01-30-310-500110	Overtime	3,000	3,067	0	(3,000)
01-30-310-500196	(Overtime Related CIP)	(3,000)	(909)	0	3,000
01-30-310-500125	Health Insurance	190,000	190,000	350,000	160,000
01-30-310-500155	Retirement/CalPERS	285,800	233,387	285,800	0
01-30-310-500140	Life Insurance	5,600	5,513	5,600	0
01-30-310-500165	Uniforms & Employee Benefits	1,000	0	2,000	1,000
01-30-310-500170	Education Expenses	500	259	1,000	500
01-30-310-500115	Social Security	59,800	49,910	62,162	2,362
01-30-310-500120	Medicare	13,969	11,672	14,538	569
01-30-310-500145	Workers' Compensation	14,520	13,039	21,088	6,568
01-30-310-500150	Unemployment Insurance	32,760	2,907	12,760	(20,000)
01-30-310-500175	Seminar & Travel Expenses	10,000	6,205	15,500	5,500
01-30-310-550036	Notary/Lien Fees	4,500	4,500	4,500	0
01-30-310-500160	Post-Employment Health Expenses	7,000	3,982	8,500	1,500
01-30-310-500130	CalPERS Health Admin Costs	1,800	572	5,000	3,200
01-30-310-550001	Bank Charges	30,000	8,228	30,000	0
01-30-310-500190	Temporary Labor	105,300	86,299	36,400	(68,900)
01-30-310-550042	Office Supplies	38,000	42,253	42,250	4,250
01-30-310-550046	Office Equipment	82,000	57,533	82,000	0
01-40-470-501691	Maint & Rpr- Bldgs (General)	14,000	100	5,000	(9,000)
01-30-310-550030	Membership Dues	28,500	30,971	31,000	2,500
01-30-310-520001	Maint & Rpr-Office Equipment	3,100	2,875	2,800	(300)
01-30-310-550048	Postage	49,000	45,687	58,800	9,800
01-30-310-550066	Subscriptions	9,000	10,872	11,000	2,000
01-50-510-550040	General Supplies	10,200	9,566	10,000	(200)
01-40-510-510031	Small Tools, Parts & Maint	6,500	7,248	7,300	800
01-30-310-550018	Employee Medical/First Aid	500	120	500	0
01-30-310-550024	Employment Testing	300	83	300	0
01-30-310-550054	Property, Auto& Gen Liab Insur	95,000	102,758	105,000	10,000
01-40-410-540084	State Mandates & Tariffs	33,000	32,908	33,000	0
01-50-510-550072	Misc Operating Expenses	4,500	3,838	4,500	0
01-50-510-550060	Public Education	7,500	2,684	10,000	2,500
01-50-510-540066	Property Damages & Theft	2,000	300	2,000	0
01-30-310-580021	IT/Software Support	5,000	1,050	27,819	22,819
01-30-310-550006	Cashiering Shortages/Overages	50	15	50	0
01-30-310-550090	Principal Repayment	2,100,000	2,100,000	0	(2,100,000)
01-30-310-590001	Interest Expense	67,880	67,800	0	(67,880)
01-30-310-590011	Cost of Issuance Amortization	18,322	13,742	0	(18,322)
		4,093,285	3,883,396	2,265,784	(1,827,501)
BOARD OF DIRECTORS					
01-10-110-500101	Board of Directors Fees	30,800	23,371	30,800	0
01-10-110-500115	Social Security	3,100	1,588	3,100	0
01-10-110-500120	Medicare	700	371	700	0
01-10-110-500145	Workers' Compensation	400	387	450	50
01-10-110-500175	Seminar & Travel Expenses	5,000	1,403	10,000	5,000
01-10-110-550012	Election Expenses	0	0	40,000	40,000
		40,000	27,120	85,050	45,050
MAINTENANCE AND GENERAL PLANT					
01-40-470-501111	Electricity - 560 Magnolia	21,630	16,683	23,600	1,970
01-40-470-501511	Phones - 560 Magnolia	21,800	18,812	25,000	3,200
01-40-470-501411	Sanitation - 560 Magnolia	1,800	1,586	1,800	0
01-40-470-501611	Maint & Repair- 560 Magnolia	15,494	15,729	16,000	506
01-40-470-501121	Electricity - 12303 Oak Glen	3,000	3,396	3,300	300
01-40-470-501621	Maint & Repair- 12303 Oak Glen	1,200	0	1,200	0
01-40-470-501321	Propane - 12303 Oak Glen	100	79	120	20
01-40-470-501131	Electricity - 13695 Oak Glen	1,000	957	1,100	100
01-40-470-501631	Maint & Repair- 13695 Oak Glen	1,000	0	1,000	0
01-40-470-501331	Propane - 13695 Oak Glen	2,000	1,172	1,100	(900)
01-40-470-501141	Electricity - 13697 Oak Glen	2,500	2,188	2,725	225
01-40-470-501641	Maint & Repair- 13697 Oak Glen	500	0	500	0
01-40-470-501341	Propane - 13697 Oak Glen	2,000	1,234	1,200	(800)
01-40-470-501151	Elec - 9781 Avenida Miravilla	2,000	210	2,200	200
01-40-470-501651	Maint & Rpr-9781 Ave Miravilla	1,500	0	1,500	0
01-40-470-501351	Propane-9781 Avenida Miravilla	1,200	79	1,200	0
01-40-470-501161	Electricity - 815 E. 12th	6,695	5,052	7,300	605
01-40-470-501561	Phones - 815 E. 12th	4,200	2,890	3,000	(1,200)
01-40-470-501461	Sanitation - 815 E. 12th	3,000	2,996	3,000	0
01-40-470-501661	Maint & Repair- 815 E. 12th	5,000	2,689	5,000	0
01-40-470-501471	Sanitation - 11083 Cherry Ave	3,200	2,841	3,200	0
01-40-470-500105	Labor	63,000	31,907	32,000	(31,000)
01-40-470-500125	Health Insurance	13,000	10,124	11,000	(2,000)

Expenses: 2013 Adopted Budget versus 2013 Year-to-Date Actuals versus 2014 Proposed Budget

		2013 ADOPTED	2013 PROJECTED	2014 PROPOSED	CHANGE
01-40-470-500155	Retirement/CalPERS	9,900	8,638	9,950	50
01-40-470-500140	Life Insurance	250	206	200	(50)
01-40-470-500115	Social Security	2,000	1,696	1,700	(300)
01-40-470-500120	Medicare	500	397	400	(100)
01-40-470-500145	Workers' Compensation	2,500	2,163	2,500	0
01-40-470-510001	Auto/Fuel	96,700	77,466	100,000	3,300
01-40-470-510002	(Fuel Related CIP)	(15,000)	(11,665)	(15,000)	0
01-40-470-520011	Maint & Rpr-Safety Equipment	5,500	2,117	5,500	0
01-40-470-520091	Maint & Rpr-Communicatn Equip	0	0	2,500	2,500
01-40-470-520031	Maint & Rpr-General Equipment	27,000	21,387	45,000	18,000
01-40-470-520041	Maint & Rpr-Fleet	50,000	64,139	64,200	14,200
01-40-470-501600	Property Maintenance & Repairs	5,000	581	5,000	0
01-40-470-540030	Landscape Maintenance	10,500	5,808	6,500	(4,000)
01-30-310-550084	Depreciation	2,100,000	2,254,390	2,255,000	155,000
01-40-470-540072	Rechrg Facs, Cnyns&Ponds Maint	27,000	17,019	20,000	(7,000)
		<u>2,498,669</u>	<u>2,564,964</u>	<u>2,651,495</u>	<u>152,826</u>
ENGINEERING					
01-20-210-500105	Labor	159,457	131,254	225,342	65,885
01-20-210-500195	(Labor Related CIP)	(47,809)	(33,183)	(126,850)	(79,041)
01-20-210-500125	Health Insurance	20,100	18,796	20,100	0
01-20-210-500155	Retirement/CalPERS	51,830	44,901	63,790	11,960
01-20-210-500140	Life Insurance	920	849	850	(70)
01-20-210-500165	Uniforms & Employee Benefits	50	0	50	0
01-20-210-500170	Education Expenses	2,500	0	2,500	0
01-20-210-500115	Social Security	10,490	12,184	12,185	1,695
01-20-210-500120	Medicare	2,920	2,850	2,850	(70)
01-20-210-500145	Workers' Compensation	3,510	3,134	3,500	(10)
01-20-210-500175	Seminar & Travel Expenses	500	0	500	0
01-20-210-550068	Software Maintenance	15,000	22,500	22,500	7,500
		<u>219,468</u>	<u>203,284</u>	<u>227,318</u>	<u>7,850</u>
PROFESSIONAL SERVICES					
01-30-310-580011	General Legal	150,000	135,534	150,000	0
01-30-310-580001	Accounting & Audit	28,000	22,000	22,000	(6,000)
01-20-210-580031	Outside Engineering	31,000	585	50,000	19,000
01-20-210-580032	(CIP Related General Engineering)	(25,000)	0	(25,000)	0
01-20-210-540012	Dev Reimbursable Engineering	10,000	0	43,364	33,364
01-20-210-540048	Permits, Fees & Licensing	4,000	0	4,000	0
01-20-210-540018	Grant & Loan Procurement	0	0	41,283	41,283
01-50-510-550096	Beaumont Basin Watermaster	119,800	119,701	60,000	(59,800)
		<u>317,800</u>	<u>277,820</u>	<u>345,647</u>	<u>27,847</u>
		<u>12,787,259</u>	<u>12,100,235</u>	<u>11,567,761</u>	<u>(1,219,498)</u>

Appendix B

Summary of Account Descriptions



OPERATING REVENUE

- 01-50-510-413011 — **Fixed Meter Charges** — Fixed service charges for meters.
- 01-50-510-410100 — **Sales** — Commodity charges for commercial, residential and landscape irrigation water usage.
- 01-50-510-410151 — **Agricultural Irrigation Sales** — Commodity charges for irrigation water usage.
- 01-50-510-410171 — **Construction Sales** — Commodity charges for water used for new construction and other purposes through portable fire hydrant meters.
- 01-50-510-413021 — **Meter Fees** — Charges for new service installations.
- 01-50-510-417061 — **Customer Damages/Upgrade Charges** — Reimbursements for work performed when customers/developers cause damage to District property or customer requested changes such as meter relocation charges.
- 01-50-510-413001 — **Backflow Administration Charges** — Administrative charge for required annual backflow program administration.
- 01-50-510-419001 — **Insurance Rebate** — Reimbursement from the joint-powers insurance agency of any rate stabilization refunds due to its members.
- 01-50-510-417051 — **Returned Check Fees** — Charges for payments returned by the bank as unpaid.
- 01-50-510-419061 — **Miscellaneous Income** — Receipts for miscellaneous, non-recurring revenues.
- 01-50-510-471000 — **Rental Income** — Charges for use of District properties.
- 01-50-510-419011 — **Development Income** — Revenue earned and charged to deposits that were collected to cover engineering, legal and administrative costs associated with new development.
- 01-50-510-419021 — **Recharge Income** — Income received for the recharge of imported water from San Geronio Pass Water Agency (SGPWA) for the City of Banning.
- 01-50-510-417071 — **After-Hours Call Out Charge** — Reimbursement charge for after-hours services provided.
- 01-50-510-419031 — **Well Maintenance Reimbursement** — Reimbursement charges for well maintenance to the City of Banning when they take delivery of water from these jointly owned wells (Wells 24, 25, 26).
- 01-50-510-417031 — **Lien Processing Fees** — Fees associated with filing liens on delinquent accounts.
- 01-50-510-417021 — **Account Reinstatement Fees** — Fees associated with the restoration of service when disconnected due to non-payment.
- 01-50-510-417011 — **Third Notice Charges** — Fee associated with disconnection notices sent on delinquent accounts.
- 01-50-510-417001 — **Second Notice Penalties** — Late fee assessed on delinquent accounts and lien processing fees.
- 01-50-510-415001 — **SGPWA Importation Charges** — Pass through charge to cover the cost of purchasing imported water.
- 01-50-510-415011 — **SCE Power Charges** — Pass through charge to cover the cost of electricity used for pumping water from wells and through the system.
- 01-50-510-490001 — **Interest Income - Bonita Vista** — Interest income on Bonita Vista loans receivable.
- 01-50-510-417041 — **Credit Check Processing Fees** — Pass through charge to cover the cost of running a credit check.
- 01-50-510-417091 — **Credit Card Processing Fees** — Pass-through charge to cover the bank fees charged to the District for credit cards.
- 01-50-510-417081 — **Bench Test Fees** — Fees for pulling a meter and testing it.

RENT & UTILITIES

- 01-50-510-471001 — **Rent — 12303 Oak Glen Road** — Rental of District residential property.
- 01-50-510-471011 — **Rent — 13695 Oak Glen Road** — Rental of District residential property.
- 01-50-510-471021 — **Rent — 13697 Oak Glen Road** — Rental of District residential property.
- 01-50-510-471031 — **Rent — 9781 Avenida Miravilla** — Rental of District residential property.
- 01-50-510-471101 — **Utilities — 12303 Oak Glen Road** — Utility payments for District residential property.
- 01-50-510-471111 — **Utilities — 13695 Oak Glen Road** — Utility payments for District residential property.
- 01-50-510-471121 — **Utilities — 13697 Oak Glen Road** — Utility payments for District residential property.
- 01-50-510-471131 — **Utilities — 9781 Avenida Miravilla** — Utility payments for District residential property.

NON-OPERATING REVENUE

- 01-50-510-485001 — **Front Footage Fees** — Charged to cover the cost of pipelines traveling along the frontage of properties requesting service.
- 01-50-510-481001 through 01-50-510-481060 — **Facility Fees** - These fees are paid per EDU by individual homeowners, as well as residential and commercial developers.
- 01-50-510-488001 — **Contributed Capital** — Fees and infrastructure contributed to enhance District facilities.
- 01-50-510-490011 — **Interest Income- Fairway Canyon** — Interest earned on the Fairway Canyon note receivable.
- 01-50-510-490021 — **Interest Income- General** — Interest earned on bank deposits.
- 01-50-510-419051 — **Grant Revenue** — Grant funding received.

OPERATING EXPENSES

SOURCE OF SUPPLY

The three digit department number 410 seen in this section of the General Ledger refers to the expenses incurred for the operation and maintenance of wells, tanks, purchase and extraction of water.

- 01-40-410-500105 — **Labor** — Wage expenses for this department.
- 01-40-410-500110 — **Overtime** — Overtime expenses for this department.
- 01-40-410-500111 — **Double-time** — Double-time expenses for this department.
- 01-40-410-500125 — **Health Insurance** — Cost of providing health benefits for employees in this department.
- 01-40-410-500155 — **Retirement/CalPERS** — Retirement contributions paid on behalf of employees in this department.
- 01-40-410-500140 — **Life Insurance** — Life insurance premiums paid on behalf of employees in this department.
- 01-40-410-500165 — **Uniforms & Employee Benefits** — Annual purchase of uniforms and boot allowance.
- 01-40-410-500170 — **Education Expense** — Education expense reimbursement.
- 01-40-410-500115 — **Social Security** — This category reflects the District's portion of Social Security (FICA).
- 01-40-410-500120 — **Medicare** — This category reflects the District's portion of Medicare.
- 01-40-410-500145 — **Workers' Compensation** — This category includes standard charges paid for employees in this department to the District's insurance carrier.
- 01-40-410-510011 — **Treatment & Chemicals** — Costs associated with the purchase of water treatment chemicals such as chlorine.
- 01-40-410-510021 — **Lab Testing** — Costs associated with water sample analysis conducted by outside laboratories.
- 01-40-410-520061 — **Maintenance & Repair- Pumping Equipment** — The maintenance cost of pumping equipment, wells, booster and chlorination equipment.
- 01-40-410-501201 — **Gas - Wells** — Natural gas purchased for the operation of an emergency booster pump.
- 01-40-410-501101 — **Electricity - Wells** — Charges for power purchased from Southern California Edison to operate District pumping facilities.
- 01-40-410-520021 — **Maintenance & Repairs – Telemetry Equipment** — Costs associated with the maintenance and repair of the District's telemetry system.
- 01-40-410-500175 — **Seminar & Travel Expense** — Cost associated with attendance to District approved seminars and conferences.
- 01-40-410-510031 — **Small Tools, Parts & Maintenance** – Expenses in this category include minor repairs and small parts purchases.
- 01-40-410-540048 — **Permits, Fees & Licensing** – See 01-40-410-540084
- 01-40-410-520031 — **Maintenance & Repair – General Equipment** — Costs associated with the equipment, maintenance and repair incurred for the operation and maintenance of wells, tanks, purchase and extraction of water.
- 01-40-410-550066 — **Subscriptions** — Costs of subscriptions for regulatory and technical updates.
- 01-40-410-550024 — **Employment Testing** — Costs associated with pre-employment and random drug testing.
- 01-40-410-500501 — **State Project Water Purchased** — Costs associated with the purchase of imported water from the SGPWA.
- 01-40-410-500511 — **Groundwater Purchases** — Costs associated with the purchase of groundwater rights from South Mesa Mutual.

TRANSMISSION AND DISTRIBUTION

The three digit departmental number 440 seen in this section of the General Ledger refers to the expenses incurred for the operation and maintenance of the infrastructure used to bring water from wells to storage tanks and from storage tanks to the consumers.

- 01-40-440-500105 — **Labor** — Wage expenses for this department.
- 01-40-440-500195 — **Labor Related CIP**— Wage expenses for a Capital Improvement Project in this department.
- 01-40-440-500110 — **Overtime** — Overtime expenses for this department.
- 01-40-440-500111 — **Double-time** — Double-time expenses for this department.
- 01-40-440-500125 — **Health Insurance** — Cost of providing health benefits for employees in this department.
- 01-40-440-500155 — **Retirement/CalPERS** — Retirement contributions paid on behalf of employees in this department.
- 01-40-440-500140 — **Life Insurance** — Life insurance premiums paid on behalf of employees in this department.
- 01-40-440-500165 — **Uniforms & Employee Benefits** — Annual purchase of uniforms and boot allowance.
- 01-40-440-500170 — **Education Expenses** — Education expense reimbursement.
- 01-40-440-500115 — **Social Security** — This category reflects the District's portion of Social Security (FICA).
- 01-40-440-500120 — **Medicare** — This category reflects the District's portion of Medicare.
- 01-40-440-500145 — **Workers' Compensation** — This category includes standard charges paid for employees in this department to the District's insurance carrier.
- 01-40-440-500175 — **Seminar & Travel Expenses** — Costs associated with attendance to District approved seminars and conferences.

- 01-40-440-520071 — Maintenance & Repair – Pipeline & Hydrants** — Expenses in this category include the maintenance and repair of pipelines and fire hydrants.
- 01-40-440-540036 — Line Locates** — Cost associated with the locating and marking of underground facilities.
- 01-40-440-540042 — Meters Maintenance & Services** — Costs associated with repair and maintenance of existing meters and services, in accordance with the District's meter change out program.
- 01-40-440-540001 — Backflow Devices** — Expenses in this category reflect maintenance done to District owned and operated backflow devices, as well as costs for the annual required testing of these devices.
- 01-40-440-540078 — Reservoirs Maintenance** — Costs associated with the repair and maintenance of storage reservoirs and tanks.
- 01-40-440-520081 — Maintenance & Repair - Pressure Regulators** — Costs associated with the repair and maintenance of pressure reducing valves (PRV's).
- 01-40-440-540024 — Inventory Adjustment** — Costs associated with change in market value on inventory using an average-cost valuation method or costs associated with removing obsolete or damaged items from inventory.
- 01-40-440-540026 — Inventory Purchase Discounts** — Discounts taken on inventory purchases.
- 01-40-440-510031 — Small Tools, Parts & Maintenance** — Expenses in this category include minor repairs and small parts purchases.
- 01-40-440-550024 — Employment Testing** — Costs associated with pre-employment and random drug testing.

INSPECTIONS

The three digit departmental number 450 seen in this section of the General Ledger refers to the expenses incurred for the labor of the inspectors. These costs are typically recovered through inspection fees and development charges.

- 01-40-450-500105 — Labor** — Wage expenses for this department.
- 01-40-450-500110 — Overtime** — Overtime expenses for this department.
- 01-40-450-500125 — Health Insurance** — Cost of providing health insurance to employees in this department.
- 01-40-450-500155 — Retirement/CalPERS** — Retirement contributions paid on behalf of employees in this department.
- 01-40-450-500140 — Life Insurance** — Life insurance premiums paid on behalf of employees in this department.
- 01-40-450-500165 — Uniforms & Employee Benefits** — Annual purchase of uniforms and boot allowance.
- 01-40-450-500115 — Social Security** — This category reflects the District's portion of Social Security (FICA).
- 01-40-450-500120 — Medicare** — This category reflects the District's portion of Medicare.
- 01-40-450-500145 — Workers' Compensation** — This category includes standard charges paid for employees in this department to the District's insurance carrier.

CUSTOMER SERVICE AND METER READING

The three digit departmental number 460 seen in this section of the General Ledger refers to the expenses incurred for the labor of the meter readers and the field customer service representative.

- 01-40-460-500105 — Labor** — Wage expenses for this department.
- 01-40-460-500110 — Overtime** — Overtime expenses for this department.
- 01-40-460-500111 — Double-time** — Double-time expenses for this department.
- 01-40-460-500125 — Health Insurance** — Cost of providing health benefits for employees in this department.
- 01-40-460-500155 — Retirement/CalPERS** — Retirement contributions paid on behalf of employees in this department.
- 01-40-460-500140 — Life Insurance** — Life insurance premiums paid on behalf of employees in this department.
- 01-40-460-500165 — Uniforms & Employee Benefits** — Annual purchase of uniforms and boot allowance.
- 01-40-460-500170 — Education Expenses** — Education expense reimbursement.
- 01-40-460-500115 — Social Security** — This category reflects the District's portion of Social Security – (FICA).
- 01-40-460-500120 — Medicare** — This category reflects the District's portion of Medicare.
- 01-40-460-500145 — Workers' Compensation** — This category includes standard charges paid for employees in this department to the District's insurance carrier.
- 01-40-460-500175 — Seminar & Travel Expense** — Costs associated with attendance to District approved seminars and conferences.
- 01-40-460-550024 — Employment Testing** — Costs associated with pre-employment and random drug testing.

FINANCE AND ADMINISTRATIVE SERVICES EXPENSES

The three digit departmental number 310 seen in this section of the General Ledger refers to the expenses incurred for Finance and Administrative Services as well as General District expenses.

- 01-30-310-500105 — Labor** — Wage expenses for this department.
- 01-30-310-500195 — Labor Related CIP** — Wage expenses for a Capital Improvement Project in this department.
- 01-30-310-500110 — Overtime** — Overtime expenses for this department.
- 01-30-310-500196 — Overtime Related CIP** — Overtime expenses for a Capital Improvement Project in this department.

- 01-30-310-500125 — **Health Insurance** — Cost of providing health benefits to employees in this department.
- 01-30-310-500155 — **Retirement/CalPERS** — Retirement contributions paid on behalf of employees in this department.
- 01-30-310-500140 — **Life Insurance** — Life insurance premiums paid on behalf of employees in this department.
- 01-30-310-500165 — **Uniforms & Employee Benefits** — Annual purchase of uniforms and boot allowance.
- 01-30-310-500170 — **Education Expenses** — Education expense reimbursement.
- 01-30-310-500115 — **Social Security** — This category reflects the District's portion of Social Security – (FICA).
- 01-30-310-500120 — **Medicare** — This category reflects the District's portion of Medicare.
- 01-30-310-500145 — **Workers' Compensation** — This category includes standard charges paid for employees in this department to the District's insurance carrier.
- 01-30-310-500150 — **Unemployment Insurance** — This category reflects District paid unemployment insurance for all District employees.
- 01-30-310-500175 — **Seminar & Travel Expenses** — Costs associated with attendance to District approved seminars and conferences.
- 01-30-310-550036 — **Notary & Lien Fees** — Fees associated with filing and releasing liens on delinquent accounts.
- 01-30-310-500160 — **Post-Employment Health Expenses** — Costs associated with retiree medical benefits.
- 01-30-310-500130 — **CalPERS Health Administration Costs** — Administrative fees charged for CalPERS health insurance.
- 01-30-310-550001 — **Bank Charges** — Fees associated with District bank accounts.
- 01-30-310-500190 — **Temporary Labor** — Labor expenses for the use of temporary employees.
- 01-30-310-550042 — **Office Supplies** — Cost of miscellaneous office supplies.
- 01-30-310-550046 — **Office Equipment** — This category includes service and/or lease agreements for the phone system and postage & billing equipment.
- 01-40-470-501691 — **Maintenance & Repair – Buildings (general)** — This category includes items such as the cleaning service who cleans all District offices and routine maintenance such as A/C repairs and plumbing problems.
- 01-30-310-550030 — **Membership Dues** — Membership dues for associations including the Beaumont Chamber of Commerce, Cherry Valley Chamber of Commerce and the California Special District Association, ACWA, AWWA and finance related associations.
- 01-30-310-520001 — **Maintenance & Repair – Office Equipment** — This category includes funds allocated to the repair and maintenance of various office equipment including the phone system, computers, mailing equipment and copier machines.
- 01-30-310-550048 — **Postage** — Postage expenses include the costs of postage for regular and delinquent utility bills as well as daily correspondence.
- 01-30-310-550066 — **Subscriptions** — Costs associated with subscriptions to regulatory and technical materials. Also includes cost for accessing credit verification information.
- 01-50-510-550040 — **General Supplies** — Cost of general supplies used for District operations not specifically associated with anyone project.
- 01-40-510-510031 — **Small Tools, Parts & Maintenance** — Cost of general tools used for District operations not specifically associated with anyone project.
- 01-30-310-550018 — **Employee Medical/First Aid** — Purchases in this category include supplies for First Aid kits located in District Offices.
- 01-30-310-550024 — **Employment Testing** — Cost associated with pre-employment and random drug testing.
- 01-30-310-550054 — **Property, Auto & General Liability Insurance** — Annual insurance premiums covering District properties and facilities.
- 01-40-410-540084 — **State Mandates & Tariffs** — Expenses in this category include NPDES permit fees and water system fees to the California Department of Public Health as well as all permits and annual reports mandated by other Regulatory Agencies.
- 01-50-510-550072 — **Miscellaneous Operating Expenses** — Miscellaneous expenses include expenses which do not fall directly under another general ledger account.
- 01-50-510-550060 — **Public Education** — Includes costs such as the mandated Annual Consumer Confidence Report (Water Quality Report).
- 01-50-510-540066 — **Property Damage & Theft** — Expenses in this category include small claims on the District for property damage.
- 01-30-310-580021 — **IT/ Software Support** — The District also pays an annual support fee for its municipal software which is allocated to this category.
- 01-30-310-550006 — **Cashiering Shortages/Overages** — This account was created to account for cash shortages and overages at the three cashiering windows.
- 01-30-310-550090 — **Principal Repayment** — Principal payment expense for the note payable to Bank of America.
- 01-30-310-590001 — **Interest Expense** — Interest expense for the note payable to Bank of America.
- 01-30-310-590011 — **Cost of Issuance Amortization** — Allocation of cost of issuance expenses for the note payable to Bank of America.

BOARD OF DIRECTORS

- 01-10-110-500101 — Board of Director Fees** — Each Director can be paid per diem for attendance at meetings/days of service.
- 01-10-110-500115 — Social Security** — This category reflects the District's portion of Social Security – (FICA).
- 01-10-110-500120 — Medicare** — This category reflects the District's portion of Medicare.
- 01-10-110-500145 — Workers' Compensation** — This category includes standard charges paid for employees in this department.
- 01-10-110-500175 — Seminar & Travel Expenses** — Costs associated with the Directors attending and being reimbursed for Seminars and Conferences.
- 01-10-110-550012 — Election Expenses** — Costs associated with directorial elections.

MAINTENANCE & GENERAL PLANT

DISTRICT OFFICE – 560 MAGNOLIA AVE

- 01-40-470-501111 — Electricity - 560 Magnolia Avenue** — Electricity for the main District Office.
- 01-40-470-501511 — Phones - 560 Magnolia Ave** — Phone and communication services for office and field operation.
- 01-40-470-501411 — Sanitation - 560 Magnolia Ave** — Sewer and Refuse for the main District Office.
- 01-40-470-501611 — Maintenance & Repair - 560 Magnolia Ave** — Maintenance and repairs performed at the District Office. Routine maintenance to A/C unit and plumbing issues which arise make up the expenses in this category.

DISTRICT PROPERTY - 12303 OAK GLEN ROAD

- 01-40-470-501121 — Electricity - 12303 Oak Glen Rd** — Electricity for District residence.
- 01-40-470-501621 — Maintenance & Repair - 12303 Oak Glen Rd** — Maintenance and repairs performed at District residence.
- 01-40-470-501321 — Propane - 12303 Oak Glen Rd** — Propane purchased for District residence.

DISTRICT PROPERTY - 13695 OAK GLEN ROAD

- 01-40-470-501131 — Electricity - 13695 Oak Glen Rd** — Electricity for District residence.
- 01-40-470-501631 — Maintenance & Repair - 13695 Oak Glen Rd** — Maintenance and repairs performed at the District residence.
- 01-40-470-501331 — Propane - 13695 Oak Glen Rd** — Propane purchased for District residence.

DISTRICT PROPERTY - 13697 OAK GLEN ROAD

- 01-40-470-501141 — Electricity - 13697 Oak Glen Rd** — Electricity for District residence.
- 01-40-470-501641 — Maintenance & Repair - 13697 Oak Glen Rd** — Maintenance and repairs performed at the District residence.
- 01-40-470-501341 — Propane - 13697 Oak Glen Rd** — Propane purchased for District residence.

DISTRICT PROPERTY - 9781 AVENIDA MIRAVILLA

- 01-40-470-501151 — Electricity - 9781 Avenida Miravilla** — Electricity for District residence.
- 01-40-470-501651 — Maintenance & Repair - 9781 Avenida Miravilla** — Maintenance and repairs performed at the District residence.
- 01-40-470-501351 — Propane - 9781 Avenida Miravilla** — Propane purchased for District residence.

DISTRICT FIELD OFFICE - 815 E. 12TH STREET

- 01-40-470-501161 — Electricity - 815 E. 12th Street** — Electricity for the field office.
- 01-40-470-501561 — Phones - 815 E. 12th Street** — There are both internet services (telemetry and District network) and fax services at the field office.
- 01-40-470-501461 — Sanitation - 815 E. 12th Street** — Sewer/Refuse and trash bin for field office.
- 01-40-470-501661 — Maintenance & Repair - 815 E. 12th Street** — Maintenance and Repair performed at the field office, including monthly cleaning services.

DISTRICT PROPERTY - 11083 CHERRY AVENUE

- 01-40-470-501471 — Sanitation - 11083 Cherry Ave** — Trash bin located at Cherry Yard.

MAINTENANCE AND GENERAL PLANT

- 01-40-470-500105 — Labor** — Wage expenses for this department.
- 01-40-470-500125 — Health Insurance** — Cost of providing health benefits to employees in this department.
- 01-40-470-500155 — Retirement/CalPERS** — Retirement contributions paid on behalf of employees in this department.
- 01-40-470-500140 — Life Insurance** — Life insurance premiums paid on behalf of employees in this department.
- 01-40-470-500115 — Social Security** — This category reflects the District's portion of Social Security (FICA).

- 01-40-470-500120 — Medicare** — This category reflects the District's portion of Medicare.
- 01-40-470-500145 — Workers' Compensation** — This category includes standard charges paid for employees in this department to the District's insurance carrier.
- 01-40-470-510001 — Auto/Fuel** — Fuel purchased for District fleet vehicles.
- 01-40-470-510002 — Fuel Related CIP** — Fuel purchased for Capital Improvement Projects.
- 01-40-470-520011 — Maintenance & Repair - Safety Equipment** — This would include barricades, safety vests, etc. District keeps on-hand inventory, purchases would be only to replenish worn out items.
- 01-40-470-520091 — Maintenance & Repair - Communication Equipment** — Cost of repair and maintenance of District radio equipment.
- 01-40-470-520031 — Maintenance & Repair - General Equipment** — This category applies to the preventative maintenance performed on District equipment.
- 01-40-470-520041 — Maintenance & Repair – Fleet** — This includes all oil changes, preventative maintenance, etc. for all fleet vehicles, as well as the car cleaning service which cleans all District fleet vehicles.
- 01-40-470-501600 — Property Maintenance & Repairs** — Maintenance work performed on the various District owned buildings (wells, pressure regulation stations, booster pumps, etc.).
- 01-40-470-540030 — Landscape Maintenance** — This is the landscape maintenance performed at the various District facilities.
- 01-30-310-550084 — Depreciation** — Annual depreciation expenses on capital assets.
- 01-40-470-540072 — Recharge Facility, Canyon & Pond Maintenance** — This category includes the maintenance necessary for the basins at the recharge project and basins located in Edgar Canyon.

ENGINEERING

The three digit departmental number 210 seen in this section of the General Ledger refers to the expenses incurred for the labor of the Engineering staff.

- 01-20-210-500105 — Labor** — Wage expenses for this department.
- 01-20-210-500195 — Labor Related CIP** — Wage expenses for a Capital Improvement Project in this department.
- 01-20-210-500125 — Health Insurance** — Cost of providing health benefits to employees in this department.
- 01-20-210-500155 — Retirement/CalPERS** — Retirement contributions paid on behalf of employees in this department.
- 01-20-210-500140 — Life Insurance** — District paid life insurance through Standard Life Insurance offered to each full time employee. This category total reflects activity for this department only.
- 01-20-210-500165 — Uniforms & Employee Benefits** — Yearly each employee is given a boot allowance of \$130 as well as seven uniforms to be cleaned, mended and maintained by employees. This category total reflects activity for this department only.
- 01-20-210-500170 — Education Expenses** — Education expense reimbursement.
- 01-20-210-500115 — Social Security** — This category reflects the District's portion of Social Security – (FICA).
- 01-20-210-500120 — Medicare** — This category reflects the District's portion of Medicare.
- 01-20-210-500145 — Workers' Compensation** — This category includes standard charges paid for employees in this department to the District's insurance carrier.
- 01-20-210-500175 — Seminar & Travel Expenses** — The District compensates employees who attend field related seminar/hands on training. This category total reflects activity for this department only.
- 01-20-210-550068 — Software Maintenance** — This category total reflects software licensing activity for this department only.

PROFESSIONAL SERVICES

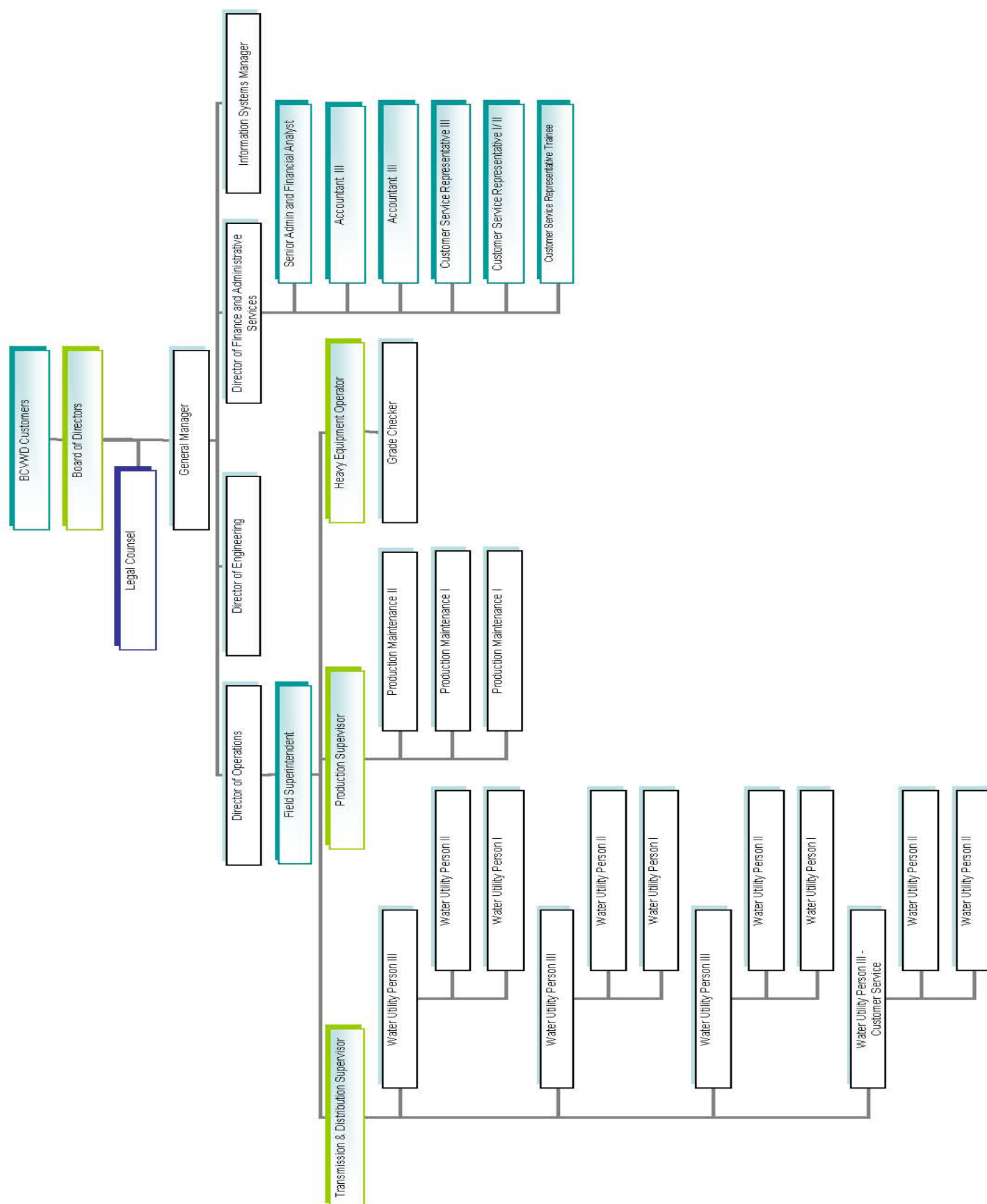
The section of the General Ledger refers to the expenses incurred for Professional Expenses.

- 01-30-310-580011 — General Legal** — Costs associated with day to day operations may include litigation expenses not associated with Capital Improvements (property acquisitions etc.).
- 01-30-310-580001 — Accounting & Audit** — Includes costs associated with audits of District financials.
- 01-20-210-580031 — Outside Engineering** — This section includes any contract engineering work performed by outside vendors.
- 01-20-210-580032 — CIP Related General Engineering** — This section includes any contract engineering work performed by outside vendors on Capital Improvement Projects.
- 01-20-210-540012 — Development Reimbursable Engineering** — This section includes all engineering required to be reimbursed by development for plan checks and plan processing.
- 01-20-210-540048 — Permits, Fees & Licensing** — This includes all engineering costs associated with non-potable water.
- 01-20-210-540018 — Grant & Loan Procurement** — This section includes all procurement costs for grants and loans.
- 01-50-510-550096 — Beaumont Basin Watermaster** — This section accounts for the District's cost of participation in the Beaumont Basin Watermaster.

Appendix C Organization Overview



BCVWD 2014 Operating Budget Page 33 of 34



2014 Salary Schedule

Beaumont-Cherry Valley Water District Salary Schedule							
Effective: January 1, 2014		Hourly Rates					Annual Range
Classification		1	2	3	4	5	
Customer Service Representative Trainee		9.09	9.60	10.12	10.68	11.27	18,907.20 23,435.04
Water Utility Person I		14.56	15.32	16.13	16.97	17.88	30,291.73 37,184.16
Customer Service Representative I		15.05	15.85	16.67	17.56	18.48	31,303.70 38,432.49
Production Maintenance I		17.56	18.49	19.46	20.48	21.55	36,520.99 44,831.07
Water Utility Person II		17.56	18.49	19.46	20.48	21.55	36,520.99 44,831.07
Customer Service Representative II		17.88	18.82	19.82	20.86	21.96	37,195.63 45,671.39
Production Maintenance II		19.55	20.57	21.64	22.80	24.01	40,658.83 49,936.02
Water Utility Person III		19.55	20.57	21.64	22.80	24.01	40,658.83 49,936.02
Customer Service Representative III		23.17	24.44	25.78	27.20	28.70	48,183.32 59,690.68
Transmission & Distribution Supervisor		26.49	27.88	29.35	30.89	32.52	55,096.31 67,644.78
Production Supervisor		26.49	27.88	29.35	30.89	32.52	55,096.31 67,644.78
Grade Checker (1000 HR)		20.00	24.50	29.00	32.38	35.00	41,600.00 72,800.00
Heavy Equipment Operator (1000 HR)		25.00	28.25	31.50	33.94	38.00	52,000.00 79,040.00
Accountant III		31.33	32.98	34.71	36.54	38.46	65,160.50 80,000.00
Information Systems Manager		33.29	35.05	36.89	38.83	50.00	69,249.32 104,000.00
Sr. Finance and Administrative Analyst		36.65	38.58	40.61	42.75	45.00	76,237.79 93,600.00
Field Superintendent		37.44	39.41	41.49	43.67	45.97	77,875.20 95,617.60
Director of Operations		52.86	55.64	58.57	61.66	64.90	109,951.83 134,992.00
Director of Engineering		52.86	55.64	58.57	61.66	64.90	109,951.83 134,992.00
Director of Finance and Administrative Services		52.86	55.64	58.57	61.66	64.90	109,951.83 134,992.00
General Manager		84.42	-	-	-	91.35	175,600.00 190,000.00
Board of Directors		\$200 stipend per diem in accordance with District rules					