



**BEAUMONT CHERRY VALLEY WATER DISTRICT
AGENDA
MEETING OF THE FINANCE & AUDIT COMMITTEE
Friday, February 5, 2010 AT 3:00 p.m.
560 Magnolia Avenue, Beaumont, CA 92223**

CALL TO ORDER, ROLL CALL

PUBLIC INPUT

PUBLIC COMMENT: Anyone wishing to address the Board of Directors on any matter not on the agenda of this meeting may do so now. Anyone wishing to speak on an item on the agenda may do so at the time the Board considers that item. All persons wishing to speak must fill out a "Request to Speak" form and give it to the Secretary at the beginning of the meeting. The forms are available on the table at the back of the room. There is a three (3) minute limit on public comments. Sharing or passing time to another speaker is not permitted. Please do not repeat what was said by a previous speaker except to note agreement with that speaker. Thank you for your cooperation.

1. Adoption and Adjustment of Agenda (additions and/or deletions)
 2. Review and Acceptance of January 8, 2010 Minutes of the Finance and Audit Committee**
 3. Financial Reports/Recommendations
 - a. Review of Invoices for the Month of January 2010**
 - b. Review of January 2010 Pending Invoices**
 - c. Review of the January 2010 Financial Statement**
 - d. Review of the 2009 Year End Report**
 - e. Review and Recommendation for Auditing Services**
 4. Financial Consultant's Report – Siebert Botkin Hickey & Associates, LLP**
 5. Action List Updates/Recommendations
 - a. Aging Accounts Receivables – J. Salinas**
 - b. Review of Draft Policy on Bad Debt Write-Off**
 6. Action List
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ADJOURNMENT

** Information included in the agenda packet

Assistance for the Disabled: If you are disabled in any way and need accommodation to participate in the meeting, please call Julie Salinas, at (951) 845-9581 Ext. 21 for assistance so the necessary arrangements can be made.

The agenda material for this meeting is available to the public at the District's Administrative Office which is located at 560 Magnolia Avenue, Beaumont, CA 92223. If any additional material related to an open session agenda item is distributed to all or a majority of the board of directors after this agenda is posted, such material will be made available for immediate inspection at the same location.

**BEAUMONT CHERRY VALLEY WATER DISTRICT
MEETING OF THE FINANCE & AUDIT COMMITTEE
January 8, 2010**

CALL TO ORDER, ROLL CALL

Chairman Ball called the meeting to order, 560 Magnolia Avenue, Beaumont, California. Those present at this meeting were Directors Ball and Ross. Also present at this meeting were Interim General Manager Anthony Lara, Executive Assistant Blanca Marin and Business Manager Julie Salinas. Public present at this meeting were Patsy Reeley, Luwana Ryan and Mr. and Mrs. Flanders.

PUBLIC INPUT

Chairman Ball invited Frances Flanders to address the Committee on an item not on the agenda. Ms. Flanders referred to an article published in the Record Gazette about CalPERS indicating that CalPERS would start charging more to its members due to the economy.

1. Adoption and Adjustment of Agenda (additions and/or deletions)

The agenda was adopted as presented.

2. Review and Acceptance of December 10, 2009 Minutes of the Finance and Audit Committee**

The minutes of December 10, 2009 were accepted as presented.

3. Financial Reports/Recommendations

- a. Review of Invoices for the Month of December 2009**

Committee member Ross requested that a Landscaping RFP be sent out to contract for landscaping services for the District.

After review, the Committee recommended sending the December 2009 invoices to the full Board for approval.

- b. Review of December 2009 Pending Invoices**

After review, the Committee recommended sending the December 2009 invoices pending payment to the full Board for approval.

- c. Review of the December 2009 Financial Statement**

Chairman Ball recommended that for the next District audit that a report be provided to the auditors on uncollected accounts.

After review, the Committee recommended sending the December 2009 Financial Statement to the full Board for approval.

4. Action List Updates/Recommendations

- County Assessor re District Properties-Interim General Manager Anthony Lara reported that the last month's invoice to the County was paid in error (this invoice was for property taxes). He indicated that the District should receive a refund from the County in the following days.

5. Action List

Account Receivables Report- Julie Salinas

ADJOURNMENT

Chairman Ball adjourned the meeting at 3:45 p.m.

Dr. Blair Ball, Chairman of the
Finance and Audit Committee of the
Beaumont Cherry Valley Water District

Check Register - Detail - Bank



AP5090

Date : Jan 29, 2010

Page : 1

Time : 8:07 am

Vendor : A&A FENCE To ZETLMAIER

Check Dt. : 01-Jan-2010 To 29-Jan-2010

Bank : 7 To 7

Seq : Check No. Status : All

Medium : M=Manual C=Computer E=EFT-PA

Bank Code	Bank Name	Check #	Check Date	Vendor Code	Vendor Name	Status	Batch	Medium	Amount
Invoice #	Account No.	Account Description	1099 Type	1099 Box					
7	ACCOUNTS PAYABLE								
40134	07-Jan-2010	ALLPURPOSE	ALL PURPOSE RENTALS	Issued		3	C		
13048	1-5-5500-564	MISCELLANEOUS TOOLS/EQUIPMENT							22.00
		Invoice Total :							22.00
		Check # 40134 Total :							22.00
40135	07-Jan-2010	AMERICANOF	AMERICAN OFFICE SOLUTION	Issued		3	C		
		Invoice Description: BUSINESS CARDS							
122809	1-5-5500-555	OFFICE SUPPLIES							48.94
		Invoice Total :							48.94
		Check # 40135 Total :							48.94
40136	07-Jan-2010	ANTHONYCOV	COVE, ANTHONY	Issued		3	C		
		Invoice Description: 2009 BOOT ALLOWANCE							
123009	1-5-5400-508	UNIFORMS, EMPLOYEE BENEFITS							115.26
		Invoice Total :							115.26
		Check # 40136 Total :							115.26
40137	07-Jan-2010	ARCO	ARCO GASPRO PLUS	Issued		3	C		
		Invoice Description: GAS CHARGES FOR DECEMBER 2009							
NP22838827	1-5-5700-589	AUTO/FUEL							4645.08
		Invoice Total :							4645.08
		Check # 40137 Total :							4645.08
40138	07-Jan-2010	B ACE HOME	BEAUMONT DO IT BEST HOME CENTER	Issued		3	C		
		Invoice Description: WELL 26							
310062	1-5-5200-513	MAINTENANCE EQUIPMENT (PUMPING)							5.43
		Invoice Total :							5.43
		Invoice Description: WELL 26							
310072	1-5-5200-513	MAINTENANCE EQUIPMENT (PUMPING)							7.16
		Invoice Total :							7.16
310139	1-5-5500-563	MISCELLANEOUS OPERATING SUPPLIES							10.32
	1-5-5200-513	MAINTENANCE EQUIPMENT (PUMPING)							29.61
		Invoice Total :							39.93
310226	1-5-5300-530	MAINT PIPELINE/FIRE HYDRANT							11.18
		Invoice Total :							11.18
		Invoice Description: WELL 24,25 & 29							
310244	1-5-5500-564	MISCELLANEOUS TOOLS/EQUIPMENT							3.03
	1-5-5500-563	MISCELLANEOUS OPERATING SUPPLIES							3.23
		Invoice Total :							6.26
310252	1-5-5300-530	MAINT PIPELINE/FIRE HYDRANT							86.98
		Invoice Total :							86.98
310270	1-5-5300-530	MAINT PIPELINE/FIRE HYDRANT							2.16
		Invoice Total :							2.16
310272	1-5-5500-563	MISCELLANEOUS OPERATING SUPPLIES							109.55

Check Register - Detail - Bank



AP5090

Date : Jan 29, 2010

Page : 2

Time : 8:07 am

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Bank Code	Bank Name	Check #	Check Date	Vendor Code	Vendor Name	Status	Batch	Medium	Amount
Invoice #	Account No.	Account Description	1099 Type	1099 Box					
Invoice Total :									109.55
Check # 40138 Total :									268.65
40139	07-Jan-2010	BTIRE	BEAUMONT TIRE	Issued			3	C	
Invoice Description: TIRE FOR DUMP TRAILER									
1977	1-5-5700-592	REPAIR & MAINT OF GEN EQUIPMENT							78.49
Invoice Total :									78.49
Check # 40139 Total :									78.49
40140	07-Jan-2010	BYRDINDELE	BYRD INC ELECTRONICS	Issued			3	C	
Invoice Description: WELL 25									
1111-09	1-5-5200-517	TELEMETRY MAINTENANCE							471.74
Invoice Total :									471.74
1209-09	1-5-5200-517	TELEMETRY MAINTENANCE							471.74
Invoice Total :									471.74
Check # 40140 Total :									943.48
40141	07-Jan-2010	CACHAMBER	CALIFORNIA CHAMBER OF COMMERCE	Issued			3	C	
Invoice Description: 2010 CA EMPLOYER POSTER									
10390613	1-5-5500-558	MEMBERSHIP DUES							106.03
Invoice Total :									106.03
Check # 40141 Total :									106.03
40142	07-Jan-2010	CONTROLVAL	CONTROL VALVE SYSTEMS INC	Issued			3	C	
2024	1-5-5200-513	MAINTENANCE EQUIPMENT (PUMPING)							135.94
Invoice Total :									135.94
Check # 40142 Total :									135.94
40143	07-Jan-2010	CVNURSERY	CHERRY VALLEY NURSERY	Issued			3	C	
126928	1-5-5700-601	RECHARGE FAC, CANYON & POND MAINTENANCE							74.11
Invoice Total :									74.11
Check # 40143 Total :									74.11
40144	07-Jan-2010	DEPHEALTH	CA. DEPT OF PUBLIC HEALTH	Issued			3	C	
Invoice Description: GRADE T3 APPLICATION FEE FOR JAMES M. BEAN									
010610	1-5-5200-519	EDUCATION EXPENSES							90.00
Invoice Total :									90.00
Check # 40144 Total :									90.00
40145	07-Jan-2010	EDISON	SOUTHERN CALIFORNIA EDISON	Issued			3	C	
Invoice Description: 2-03-395-0783									
0783/1209A	1-5-5630-515	ELECTRIC - 9781 AVENIDA MIRAVILLA							122.81
	1-5-5200-515	UTILITIES - ELECTRIC							1699.59
Invoice Total :									1822.40
Invoice Description: 2-04-017-1993									
1993/1209A	1-5-5200-515	UTILITIES - ELECTRIC							84.40

Check Register - Detail - Bank



AP5090

Date : Jan 29, 2010

Page : 3

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Bank Code	Bank Name	Check #	Check Date	Vendor Code	Vendor Name	Status	Batch	Medium	Amount
Invoice #	Account No.	Account Description	1099 Type	1099 Box					
Invoice Description:2-29-755-2648									84.40
2648/1209A	1-5-5200-515	UTILITIES - ELECTRIC							4607.22
Invoice Total :									4607.22
Invoice Description:2-03-937-4889									37401.18
4889/1209A	1-5-5200-515	UTILITIES - ELECTRIC							37401.18
Invoice Total :									37401.18
Invoice Description:2-27-452-6094									25649.99
6094/1209A	1-5-5200-515	UTILITIES - ELECTRIC							25649.99
Invoice Total :									25649.99
Check # 40145 Total :									69565.19
40146	07-Jan-2010	ESBABCOCK	ES BABCOCK	Issued			3	C	
AL91707-0034	1-5-5200-512	LAB TESTING							630.00
Invoice Total :									630.00
Check # 40146 Total :									630.00
40147	07-Jan-2010	GABRIELEQU	GABRIEL EQUIPMENT	Issued			3	C	
Invoice Description:ASPHALT CUTTERS									185.30
64701	1-5-5500-564	MISCELLANEOUS TOOLS/EQUIPMENT							185.30
Invoice Total :									185.30
Check # 40147 Total :									185.30
40148	07-Jan-2010	GASCO	THE GAS COMPANY	Issued			3	C	
Invoice Description:071 321 3500 0									11.51
5000/1209A	1-5-5200-514	UTILITIES - GAS							11.51
Invoice Total :									11.51
Check # 40148 Total :									11.51
40149	07-Jan-2010	HOMEDEPOT	HOME DEPOT CREDIT SERVICES	Issued			3	C	
Invoice Description:6035 3220 0129 8524									282.10
8524/1209A	1-5-5700-597	MAINT GENERAL PLANT (BUILDINGS)							282.83
	1-5-5500-563	MISCELLANEOUS OPERATING SUPPLIES							257.01
	1-5-5500-564	MISCELLANEOUS TOOLS/EQUIPMENT							821.94
Invoice Total :									821.94
Check # 40149 Total :									821.94
40150	07-Jan-2010	JAMESBEAN	BEAN, JAMES	Issued			3	C	
Invoice Description:GRADE T3 WATER OPERATOR EXAMINATION									100.00
122409	1-5-5200-519	EDUCATION EXPENSES							100.00
Invoice Total :									100.00
Check # 40150 Total :									100.00
40151	07-Jan-2010	JAYWI000	WILFLEY, JAY	Issued			3	C	
Invoice Description:RIV CO TAX BILL # 000009020 CANCELLED									87.48
010510	1-5-5500-577	PROPERTY TAXES - OUT OF DISTRICT PARCELS							87.48

Check Register - Detail - Bank



AP5090

Date : Jan 29, 2010

Page : 4

Time : 8:07 am

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Bank Code	Bank Name	Check #	Check Date	Vendor Code	Vendor Name	Status	Batch	Medium	Amount
Invoice #	Account No.	Account Description	1099 Type	1099 Box					
Invoice Total :									87.48
Check # 40151 Total :									87.48
40152	07-Jan-2010	KVSPAIN TAN	KV'S PAINT AND DECORATING	Issued	3	C			
102944	1-5-5300-530	MAINT PIPELINE/FIRE HYDRANT							102.14
Invoice Total :									102.14
Check # 40152 Total :									102.14
40153	07-Jan-2010	MAGEENIKI	MAGEE, NIKI	Issued	3	C			
Invoice Description: 12/16/09									
122909	1-5-5510-550	BOARD OF DIRECTOR FEES							200.00
Invoice Total :									200.00
Check # 40153 Total :									200.00
40154	07-Jan-2010	MCCEQUIPME	MCC EQUIPMENT RENTALS INC.	Issued	3	C			
Invoice Description: 24" RECYCLED WATER MAIN									
29-1065-1	2-1-0810-704	CONTRACT							17975.84
Invoice Total :									17975.84
Invoice Description: 24" RECYCLED WATER MAIN									
29-1065-2	2-1-0810-704	CONTRACT							142312.99
Invoice Total :									142312.99
Check # 40154 Total :									160288.83
40155	07-Jan-2010	NAPAAUTOPA	NAPA AUTO PARTS	Issued	3	C			
620703	1-5-5700-594	LARGE EQUIPMENT MAINTENANCE							22.82
Invoice Total :									22.82
620774	1-5-5700-592	REPAIR & MAINT OF GEN EQUIPMENT							113.10
Invoice Total :									113.10
Check # 40155 Total :									135.92
40156	07-Jan-2010	NINOS	NINO'S	Issued	3	C			
Invoice Description: GAS CHARGES 9-17-09 - 12-21-09									
206011	1-5-5700-589	AUTO/FUEL							4098.44
Invoice Total :									4098.44
Check # 40156 Total :									4098.44
40157	07-Jan-2010	PATSPOTS	PAT'S POTS	Issued	3	C			
Invoice Description: 11/24/09**12/21/09									
11830	1-5-5700-601	RECHARGE FAC, CANYON & POND MAINTENANCE							310.00
Invoice Total :									310.00
Check # 40157 Total :									310.00
40158	07-Jan-2010	PITNEYBOWE	PITNEY BOWES INC	Issued	3	C			
Invoice Description: #9 ENVELOPES									
660450	1-5-5500-555	OFFICE SUPPLIES							1077.93
Invoice Total :									1077.93

Check Register - Detail - Bank



AP5090

Date : Jan 29, 2010

Page : 5

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Medium : M=Manual C=Computer E=EFT-PA

Bank Code	Bank Name	Check #	Check Date	Vendor Code	Vendor Name	Status	Batch	Medium	Amount
Invoice #	Account No.	Account Description	1099 Type	1099 Box					
Invoice Description: #10 ENVELOPES									
660451	1-5-5500-555	OFFICE SUPPLIES							1057.05
Invoice Total :									1057.05
Check # 40158 Total :									2134.98
40159	07-Jan-2010	PRESTIGEMO	PRESTIGE MOBILE DETAIL		Issued		3	C	
Invoice Description: SERVICE PERFORMED 01/04/10									
010410	1-5-5700-596	AUTO/EQUIPMENT OPERATION							96.00
Invoice Total :									96.00
Check # 40159 Total :									96.00
40160	14-Jan-2010	ALSCO	ALSCO		Issued		7	C	
Invoice Description: 560 MAGNOLIA AVE.									
LYUM310649	1-5-5610-582	MAINTENANCE - 560 MAGNOLIA AVE							28.00
Invoice Total :									28.00
Invoice Description: 815 E. 12 ST.									
LYUM310654	1-5-5635-582	MAINTENANCE/REPAIR - 815 E. 12TH STREET							36.00
Invoice Total :									36.00
Check # 40160 Total :									64.00
40161	14-Jan-2010	AWTSYSTEMS	AWT SYSTEMS		Issued		7	C	
Invoice Description: 2010 Chlorine Tablet Purchase (Calcium Hypochlorite)									
6-588	1-5-5200-511	TREATMENT & CHEMICALS							55992.00
	1-5-5200-511	TREATMENT & CHEMICALS							4899.30
Invoice Total :									60891.30
Check # 40161 Total :									60891.30
40162	14-Jan-2010	B ACE HOME	BEAUMONT DO IT BEST HOME CENTER		Issued		7	C	
310473	1-5-5500-563	MISCELLANEOUS OPERATING SUPPLIES							3.03
Invoice Total :									3.03
310519	1-5-5300-534	MAINT METERS & SERVICES							8.45
Invoice Total :									8.45
Check # 40162 Total :									11.48
40163	14-Jan-2010	BASICCHEMI	BASIC CHEMICAL SOLUTIONS LLC		Issued		7	C	
Invoice Description: WELL 26									
S15684905	1-5-5200-511	TREATMENT & CHEMICALS							1282.45
Invoice Total :									1282.45
Invoice Description: WELL 23									
S15684906	1-5-5200-511	TREATMENT & CHEMICALS							2108.25
Invoice Total :									2108.25
Invoice Description: WELL 24									
S15684908	1-5-5200-511	TREATMENT & CHEMICALS							1651.63
Invoice Total :									1651.63
Check # 40163 Total :									5042.33

Check Register - Detail - Bank



AP5090

Date : Jan 29, 2010

Page : 6

Time : 8:07 am

Vendor : A&A FENCE To ZETLMAIER
 Check Dt. : 01-Jan-2010 To 29-Jan-2010
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Bank Code	Bank Name	Check #	Check Date	Vendor Code	Vendor Name	Status	Batch	Medium	Amount
Invoice #	Account No.	Account Description	1099 Type	1099 Box					
40164	14-Jan-2010	CALTOOL	CALIFORNIA TOOL & WELDING	Issued	7	C			
DC10747	1-5-5500-563	MISCELLANEOUS OPERATING SUPPLIES							46.80
			Invoice Total :						46.80
DC12923	1-5-5500-563	MISCELLANEOUS OPERATING SUPPLIES							46.80
			Invoice Total :						46.80
			Check # 40164 Total :						93.60
40165	14-Jan-2010	CVAUTO	CHERRY VALLEY AUTOMOTIVE	Issued	7	C			
		Invoice Description:2002 CHEVY TAHOE							
16996	1-5-5700-596	AUTO/EQUIPMENT OPERATION	MISC	03					1070.23
			Invoice Total :						1070.23
			Check # 40165 Total :						1070.23
40166	14-Jan-2010	ESBABCOCK	ES BABCOCK	Issued	7	C			
AL92563-0034	1-5-5200-512	LAB TESTING							385.00
			Invoice Total :						385.00
AL92658-0034	1-5-5200-512	LAB TESTING							35.00
			Invoice Total :						35.00
AL92719-0034	1-5-5200-512	LAB TESTING							52.00
			Invoice Total :						52.00
AL92920-0034	1-5-5200-512	LAB TESTING							490.00
			Invoice Total :						490.00
			Check # 40166 Total :						962.00
40167	14-Jan-2010	HUDECS	HUDECS COMPUTER CONSULTING	Issued	7	C			
		Invoice Description:P.O. # 20090155							
18849A	1-5-5500-556	OFFICE EQUIPMENT/SERVICE AGREEMENTS							1269.19
			Invoice Total :						1269.19
			Check # 40167 Total :						1269.19
40168	14-Jan-2010	INLANDWATE	INLAND WATER WORKS	Issued	7	C			
		Invoice Description:P.O. 20090159							
217912	1-1-1310-180	INVENTORY							1096.20
			Invoice Total :						1096.20
		Invoice Description:P.O. 20090159							
218107	1-1-1310-180	INVENTORY							3562.65
			Invoice Total :						3562.65
			Check # 40168 Total :						4658.85
40169	14-Jan-2010	JOHNSONMAC	JOHNSON MACHINERY	Issued	7	C			
		Invoice Description:P.O. 20090154							
8012539-0001	1-5-5700-601	RECHARGE FAC, CANYON & POND MAINTENANCE							620.00
	1-5-5300-534	MAINT METERS & SERVICES							623.58
			Invoice Total :						1243.58
			Check # 40169 Total :						1243.58

Check Register - Detail - Bank



AP5090

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Page : 7

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Bank Code	Bank Name	Check #	Check Date	Vendor Code	Vendor Name	Status	Batch	Medium	Amount
Invoice #	Account No.	Account Description	1099 Type	1099 Box					
40170	14-Jan-2010	MACROCOMML	MACRO COMMUNICATIONS	Issued	7	C			
Invoice Description: WEB HOSTING - OCTOBER 2009									
5308	1-5-5500-556	OFFICE EQUIPMENT/SERVICE AGREEMENTS							150.00
Invoice Total :									150.00
Invoice Description: WEB HOSTING - DECEMBER 2009									
5318	1-5-5500-556	OFFICE EQUIPMENT/SERVICE AGREEMENTS							150.00
Invoice Total :									150.00
Check # 40170 Total :									300.00
40171	14-Jan-2010	MUNOZJAIME	MUNOZ, JAIME	Issued	7	C			
Invoice Description: 2009 BOOT ALLOWANCE									
123109	1-5-5300-508	UNIFORMS, EMPLOYEE BENEFITS							83.73
Invoice Total :									83.73
Check # 40171 Total :									83.73
40172	14-Jan-2010	ONLINE INF	ONLINE INFORMATION SERVICES	Issued	7	C			
Invoice Description: 65 UTILITY EXCHANGE REPORTS									
220139	1-5-5500-562	SUBSCRIPTIONS							205.50
Invoice Total :									205.50
Check # 40172 Total :									205.50
40173	14-Jan-2010	PRESTIGEMO	PRESTIGE MOBILE DETAIL	Issued	7	C			
Invoice Description: Services Performed 01/10/10 and 01/11/10									
011110	1-5-5700-596	AUTO/EQUIPMENT OPERATION							352.00
Invoice Total :									352.00
Check # 40173 Total :									352.00
40174	14-Jan-2010	PURCHASEPO	PITNEY BOWES PURCHASE POWER	Issued	7	C			
Invoice Description: 8000-9000-0264-8206									
8206/1209	1-5-5500-561	POSTAGE							2000.00
Invoice Total :									2000.00
Check # 40174 Total :									2000.00
40175	14-Jan-2010	STAPLES	STAPLES BUSINESS ADVANTAGE	Issued	7	C			
Invoice Description: OFFICE SUPPLIES									
8014284872	1-5-5500-555	OFFICE SUPPLIES							181.73
Invoice Total :									181.73
Invoice Description: OFFICE SUPPLIES									
8014321960	1-5-5500-555	OFFICE SUPPLIES							474.98
Invoice Total :									474.98
Check # 40175 Total :									656.71
40176	14-Jan-2010	STMP000783	TYLER MEZZANATTO (REALTOR)	Issued	7	C			
Invoice Description: Refund on account 085-0712-002.									
Invoice Total :									02/05/2010 0.00

Check Register - Detail - Bank



AP5090

Date : Jan 29, 2010

Page : 8

Time : 8:07 am

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Check Dt. : 01-Jan-2010 To 29-Jan-2010

Bank : 7 To 7

Seq : Check No. Status : All

Medium : M=Manual C=Computer E=EFT-PA

Bank Code	Bank Name	Check #	Check Date	Vendor Code	Vendor Name	Status	Batch	Medium	Amount
Invoice #	Account No.	Account Description	1099 Type	1099 Box					
Check # 40176 Total :									105.94
40177	14-Jan-2010	STMP000784	CITY OF BEAUMONT	Issued	7	C			
Invoice Description:Refund on account 045-1220-000.									
Invoice Total :									0.00
Check # 40177 Total :									4213.81
40178	14-Jan-2010	USABUEBOO	USA BLUE BOOK	Issued	7	C			
961790	1-5-5500-563	MISCELLANEOUS OPERATING SUPPLIES							105.07
Invoice Total :									105.07
Check # 40178 Total :									105.07
40179	14-Jan-2010	VERIZON	VERIZON	Issued	7	C			
Invoice Description:01 2569 1126235360 10									
0159/0110	1-5-5610-580	TELEPHONE - 560 MAGNOLIA AVE							141.48
Invoice Total :									141.48
Check # 40179 Total :									141.48
40180	14-Jan-2010	VERIZON	VERIZON	Issued	7	C			
Invoice Description:01 2569 1126539555 09									
1549/0110	1-5-5635-580	TELEPHONE - 815 E. 12TH STREET							55.74
Invoice Total :									55.74
Check # 40180 Total :									55.74
40181	14-Jan-2010	VERIZON	VERIZON	Issued	7	C			
Invoice Description:01 2569 1121232079-01									
9581/0110	1-5-5610-580	TELEPHONE - 560 MAGNOLIA AVE							601.90
Invoice Total :									601.90
Check # 40181 Total :									601.90
40182	14-Jan-2010	WELLSFARGO	WELLS FARGO REMITTANCE CENTER	Issued	7	C			
Invoice Description:5569 1910 0000 8028									
8028/0110	1-5-5500-573	MISCELLANEOUS EXPENSES							34.49
Invoice Total :									34.49
Check # 40182 Total :									34.49
40183	21-Jan-2010	ACTIONTRUE	ACTION TRUE VALUE HARDWARE	Issued	11	C			
37242	1-5-5200-513	MAINTENANCE EQUIPMENT (PUMPING)			MISC	03			0.54
	1-5-5300-530	MAINT PIPELINE/FIRE HYDRANT			MISC	03			64.42
	1-5-5300-534	MAINT METERS & SERVICES			MISC	03			45.25
	1-5-5500-563	MISCELLANEOUS OPERATING SUPPLIES			MISC	03			59.39
	1-5-5500-564	MISCELLANEOUS TOOLS/EQUIPMENT			MISC	03			40.41
Invoice Total :									210.01
37298	1-5-5200-513	MAINTENANCE EQUIPMENT (PUMPING)			MISC	03			66.50
	1-5-5300-534	MAINT METERS & SERVICES			MISC	03			1.94
	1-5-5500-563	MISCELLANEOUS OPERATING SUPPLIES			MISC	03			37.76
	1-5-5500-564	MISCELLANEOUS TOOLS/EQUIPMENT			MISC	03			10.86
	1-5-5700-594	LARGE EQUIPMENT MAINTENANCE			MISC	03			12.31

Check Register - Detail - Bank



AP5090

Date : Jan 29, 2010

Page : 9

Time : 8:07 am

Vendor : A&A FENCE To ZETLMAIER
 Check Dt. : 01-Jan-2010 To 29-Jan-2010
 Bank : 7 To 7

Seq : Check No. Status : All
 Medium : M=Manual C=Computer E=EFT-PA

Bank Code	Bank Name	Check #	Check Date	Vendor Code	Vendor Name	Status	Batch	Medium	Amount
Invoice #	Account No.	Account Description	1099 Type	1099 Box					
Invoice Total :									129.37
37317	1-5-5200-513	MAINTENANCE EQUIPMENT (PUMPING)	MISC	03					59.83
	1-5-5500-563	MISCELLANEOUS OPERATING SUPPLIES	MISC	03					147.27
Invoice Total :									207.10
37347	1-5-5500-563	MISCELLANEOUS OPERATING SUPPLIES	MISC	03					34.03
	1-5-5500-564	MISCELLANEOUS TOOLS/EQUIPMENT	MISC	03					40.23
Invoice Total :									74.26
Check # 40183 Total :									620.74
40184	21-Jan-2010	ALLPURPOSE ALL PURPOSE RENTALS	Issued	11	C				
13217	1-5-5300-534	MAINT METERS & SERVICES							106.95
Invoice Total :									106.95
Check # 40184 Total :									106.95
40185	21-Jan-2010	B ACE HOME BEAUMONT DO IT BEST HOME CENTER	Issued	11	C				
308960	1-5-5500-563	MISCELLANEOUS OPERATING SUPPLIES							36.00
Invoice Total :									36.00
309031	1-5-5500-563	MISCELLANEOUS OPERATING SUPPLIES							-34.78
Invoice Total :									-34.78
309349	1-5-5200-513	MAINTENANCE EQUIPMENT (PUMPING)							5.95
	1-5-5300-534	MAINT METERS & SERVICES							17.39
	1-5-5500-563	MISCELLANEOUS OPERATING SUPPLIES							11.95
Invoice Total :									35.29
Invoice Description: CREDIT									
310141	2-1-0001-703	MATERIAL							-22.83
Invoice Total :									-22.83
310780	1-5-5700-597	MAINT GENERAL PLANT (BUILDINGS)							145.67
Invoice Total :									145.67
310792	1-5-5300-534	MAINT METERS & SERVICES							86.46
Invoice Total :									86.46
310796	1-5-5700-597	MAINT GENERAL PLANT (BUILDINGS)							105.19
Invoice Total :									105.19
310835	1-5-5500-563	MISCELLANEOUS OPERATING SUPPLIES							23.91
Invoice Total :									23.91
Check # 40185 Total :									374.91
40186	21-Jan-2010	B76 BEAUMONT 76	Issued	11	C				
Invoice Description: GAS CHARGES 12/1/09 - 12/31/09									
2450	1-5-5700-589	AUTO/FUEL							210.41
Invoice Total :									210.41
Check # 40186 Total :									210.41
40187	21-Jan-2010	BANKOFSACR BANK OF SACRAMENTO	Issued	11	C				
Invoice Description: 10% RETENSION FOR ESCROW ACCT 6362-022									
041679	2-1-0809-704	CONTRACT							50349.90

Check Register - Detail - Bank



AP5090

Date : Jan 29, 2010

Page : 10

Time : 8:07 am

Vendor : A&A FENCE To ZETLMAIER

Check Dt. : 01-Jan-2010 To 29-Jan-2010

Bank : 7 To 7

Seq : Check No. Status : All

Medium : M=Manual C=Computer E=EFT-PA

Bank Code	Bank Name	Check #	Check Date	Vendor Code	Vendor Name	Status	Batch	Medium	Amount
Invoice #	Account No.	Account Description	1099 Type	1099 Box					
Invoice Total :									50349.90
Check # 40187 Total :									50349.90
40188	21-Jan-2010	BLAIRBALL	BALL, BLAIR	Issued	11	C			
Invoice Description: 1/8/10 & 1/20/10									
012010	1-5-5510-550	BOARD OF DIRECTOR FEES							400.00
Invoice Total :									400.00
Check # 40188 Total :									400.00
40189	21-Jan-2010	C&BCRUSHIN	C&B CRUSHING INC	Issued	11	C			
2973	1-5-5300-534	MAINT METERS & SERVICES							60.00
	1-5-5300-530	MAINT PIPELINE/FIRE HYDRANT							60.00
Invoice Total :									120.00
Check # 40189 Total :									120.00
40190	21-Jan-2010	CR&RINCORP	CR&R INC	Issued	11	C			
Invoice Description: 11083 CHERRY									
0052932	1-5-5640-581	SANITATION - 11083 CHERRY AVE							225.15
Invoice Total :									225.15
Check # 40190 Total :									225.15
40191	21-Jan-2010	DAUGHTERY'S	DAUGHTERY'S PEST CONTROL	Issued	11	C			
Invoice Description: BEE HIVE REMOVAL AT THE RECHARGE FACILITY									
011210	1-5-5500-563	MISCELLANEOUS OPERATING SUPPLIES							250.00
Invoice Total :									250.00
Check # 40191 Total :									250.00
40192	21-Jan-2010	ESBABCOCK	ES BABCOCK	Issued	11	C			
AA00025-0034	1-5-5200-512	LAB TESTING							350.00
Invoice Total :									350.00
AA00026-0034	1-5-5200-512	LAB TESTING							70.00
Invoice Total :									70.00
Check # 40192 Total :									420.00
40193	21-Jan-2010	GEOSCIENCE	GEOSCIENCE	Issued	11	C			
Invoice Description: 11/01/09 - 11/30/09									
15061-44	1-5-5820-611	GENERAL ENGINEERING							1054.00
Invoice Total :									1054.00
Check # 40193 Total :									1054.00
40194	21-Jan-2010	IDEARCMEDI	IDEARC MEDIA CORP.	Issued	11	C			
490015101526	1-5-5500-562	SUBSCRIPTIONS							51.50
Invoice Total :									51.50
Check # 40194 Total :									51.50
40195	21-Jan-2010	INLAND WATER	INLAND WATER WORKS	Issued	11	C			
Page 13 of 60 of the Finance & Audit Committee Agenda									02/05/2010
218106	1-1-1310-180	INVENTORY							89.40

Check Register - Detail - Bank



AP5090

Date : Jan 29, 2010

Page : 11

Time : 8:07 am

Vendor : A&A FENCE To ZETLMAIER

Check Dt. : 01-Jan-2010 To 29-Jan-2010

Bank : 7 To 7

Seq : Check No. Status : All

Medium : M=Manual C=Computer E=EFT-PA

Bank Code	Bank Name	Check #	Check Date	Vendor Code	Vendor Name	Status	Batch	Medium	Amount
Invoice #	Account No.	Account Description	1099 Type	1099 Box					
	1-1-1310-180	INVENTORY							96.30
	1-1-1310-180	INVENTORY							154.50
	1-1-1310-180	INVENTORY							104.70
	1-1-1310-180	INVENTORY							168.00
	1-1-1310-180	INVENTORY							72.00
	1-1-1310-180	INVENTORY							58.00
	1-1-1310-180	INVENTORY							65.01
		Invoice Total :							807.91
218164	1-1-1310-180	INVENTORY							-299.06
		Invoice Total :							-299.06
218168	1-1-1310-180	INVENTORY							384.00
	1-1-1310-180	INVENTORY							748.00
	1-1-1310-180	INVENTORY							279.60
	1-1-1310-180	INVENTORY							486.00
	1-1-1310-180	INVENTORY							42.30
	1-1-1310-180	INVENTORY							37.50
	1-1-1310-180	INVENTORY							173.03
		Invoice Total :							2150.43
		Check # 40195 Total :							2619.73
40196	21-Jan-2010	NAPAAUTOPA NAPA AUTO PARTS	Issued	11	C				
622220	1-5-5700-593	REPAIR VEHICLES AND TOOLS							10.86
		Invoice Total :							10.86
622223	1-5-5700-596	AUTO/EQUIPMENT OPERATION							35.83
		Invoice Total :							35.83
622251	1-5-5700-596	AUTO/EQUIPMENT OPERATION							56.00
		Invoice Total :							56.00
		Check # 40196 Total :							102.69
40197	21-Jan-2010	PACIFICALA PACIFIC ALARM	Issued	11	C				
		Invoice Description: JAN 1, 2010 - JAN 31, 2010							
R 90194	1-5-5500-557	OFFICE MAINTENANCE							202.00
		Invoice Total :							202.00
		Check # 40197 Total :							202.00
40198	21-Jan-2010	PARSONS PARSONS WATER & INFRASTRUCTURE INC.	Issued	11	C				
		Invoice Description: 10/31/09 THROUGH 11/27/09							
09120011	1-5-5820-611	GENERAL ENGINEERING							461.75
	2-1-0809-705	ENGINEERING							18002.91
	2-1-0813-705	ENGINEERING							7598.62
	2-1-0811-705	ENGINEERING							472.50
	2-1-0812-705	ENGINEERING							7395.00
	2-1-0818-705	ENGINEERING							13002.00
	2-1-0810-705	ENGINEERING							7639.88
		Invoice Total :							54572.66
		Check # 40198 Total :							54572.66
40199	21-Jan-2010	PASOROBLES PASO ROBLES TANK INC.	Issued	11	C				
		Invoice Description: 2800 ZONE RECYCLED WATER TANK							
041679	2-1-0809-704	CONTRACT							453149.10

Check Register - Detail - Bank



AP5090

Date : Jan 29, 2010

Page : 12

Time : 8:07 am

Vendor : A&A FENCE To ZETLMAIER

Check Dt. : 01-Jan-2010 To 29-Jan-2010

Bank : 7 To 7

Seq : Check No. Status : All

Medium : M=Manual C=Computer E=EFT-PA

Bank Code	Bank Name	Check #	Check Date	Vendor Code	Vendor Name	Status	Batch	Medium	Amount
Invoice #	Account No.	Account Description	1099 Type	1099 Box					
Invoice Total :									453149.10
Check # 40199 Total :									453149.10
40200	21-Jan-2010	PITNEYGLOB	PITTNEY BOWES GLOBAL FINANCIAL SERVIC	Issued	11	C			
Invoice Description:EQUIPMENT FEES									
010310	1-5-5500-556	OFFICE EQUIPMENT/SERVICE AGREEMENTS							329.22
Invoice Total :									329.22
Invoice Description:LEASING CHARGES									
1925065-DC09	1-5-5500-556	OFFICE EQUIPMENT/SERVICE AGREEMENTS							4707.79
Invoice Total :									4707.79
Check # 40200 Total :									5037.01
40201	21-Jan-2010	REDWINE	REDWINE AND SHERRILL	Issued	11	C			
Invoice Description:SERVICES RENDERED DURING DECEMBER 2009									
123009	1-5-5810-611	GENERAL LEGAL	MISC	03					13890.25
Invoice Total :									13890.25
Check # 40201 Total :									13890.25
40202	21-Jan-2010	STAPLES	STAPLES BUSINESS ADVANTAGE	Issued	11	C			
Invoice Description:OFFICE SUPPLIES									
8014365141	1-5-5500-555	OFFICE SUPPLIES							478.40
Invoice Total :									478.40
Check # 40202 Total :									478.40
40203	21-Jan-2010	STELLAPARK	PARKS, STELLA	Issued	11	C			
Invoice Description:01/04/10, 01/19/10 & 01/20/10									
012010	1-5-5510-550	BOARD OF DIRECTOR FEES							600.00
Invoice Total :									600.00
Check # 40203 Total :									600.00
40204	21-Jan-2010	TIMEWARNER	TIME WARNER CABLE	Issued	11	C			
Invoice Description:84484000430049655									
9655/0110	1-5-5610-580	TELEPHONE - 560 MAGNOLIA AVE							120.01
Invoice Total :									120.01
Check # 40204 Total :									120.01
40205	21-Jan-2010	TOMLARA	TOM LARA	Issued	11	C			
Invoice Description:JANUARY 2010 DISTRICT YARD MAINTENANCE									
1903	1-5-5700-598	LANDSCAPE MAINTENANCE	MISC	03					3450.00
Invoice Total :									3450.00
Invoice Description:JANUARY 2010 RECHARGE FACILITY									
1904	1-5-5700-598	LANDSCAPE MAINTENANCE	MISC	03					500.00
Invoice Total :									500.00
Invoice Description:TREE TRIMMING									
1906	1-5-5700-598	LANDSCAPE MAINTENANCE	MISC	03				02/05/2010	2820.00
Invoice Total :									2820.00

Check Register - Detail - Bank



AP5090

Date : Jan 29, 2010

Page : 13

Time : 8:07 am

Vendor : A&A FENCE To ZETLMAIER
 Check Dt. : 01-Jan-2010 To 29-Jan-2010
 Bank : 7 To 7

Seq : Check No. Status : All
 Medium : M=Manual C=Computer E=EFT-PA

Bank Code	Bank Name	Check #	Check Date	Vendor Code	Vendor Name	Status	Batch	Medium	Amount
Invoice #	Account No.	Account Description	1099 Type	1099 Box					
Check # 40205 Total :									6770.00
40206	21-Jan-2010	UNDERGROUN UNDERGROUND SERVICE ALERT	Issued	11	C				
Invoice Description:41 NEW TICKETS									
1220090044	1-5-5300-531	LINE LOCATES							61.50
Invoice Total :									61.50
Check # 40206 Total :									61.50
40207	21-Jan-2010	VERIZONBUS VERIZON COMMUNICATION	Issued	11	C				
Invoice Description:1144739781									
9781/1209	1-5-5610-580	TELEPHONE - 560 MAGNOLIA AVE							119.99
Invoice Total :									119.99
Check # 40207 Total :									119.99
40208	21-Jan-2010	WASTEMANAG WASTE MANAGEMENT	Issued	11	C				
Invoice Description:BEA-0010106-2371-6									
0432666-2371-9	1-5-5635-581	SANITATION - 815 E. 12TH STREET							237.36
Invoice Total :									237.36
Check # 40208 Total :									237.36
40209	21-Jan-2010	WASTEMANAG WASTE MANAGEMENT	Issued	11	C				
Invoice Description:BEA-0011387-2371-1									
0432667-2371-7	1-5-5610-581	SANITATION - 560 MAGNOLIA AVE							118.95
Invoice Total :									118.95
Check # 40209 Total :									118.95
40210	21-Jan-2010	WOLLR000 WOLL, RYAN	Issued	11	C				
Invoice Description:01/20/10									
012010	1-5-5510-550	BOARD OF DIRECTOR FEES							200.00
Invoice Total :									200.00
Check # 40210 Total :									200.00
40211	21-Jan-2010	XEROX XEROX CORPORATION	Issued	11	C				
Invoice Description:DECEMBER 2009									
045293775	1-5-5500-556	OFFICE EQUIPMENT/SERVICE AGREEMENTS							986.07
Invoice Total :									986.07
Check # 40211 Total :									986.07
40212	28-Jan-2010	ALLPURPOSE ALL PURPOSE RENTALS	Issued	19	C				
13233	1-5-5300-534	MAINT METERS & SERVICES							115.50
Invoice Total :									115.50
13238	1-5-5300-534	MAINT METERS & SERVICES							187.00
Invoice Total :									187.00
13242	1-5-5300-534	MAINT METERS & SERVICES							198.00
Invoice Total :									198.00
13260	1-5-5300-534	MAINT METERS & SERVICES							115.50

Check Register - Detail - Bank



AP5090

Date : Jan 29, 2010

Page : 14

Time : 8:07 am

Vendor : A&A FENCE To ZETLMAIER

Check Dt. : 01-Jan-2010 To 29-Jan-2010

Bank : 7 To 7

Seq : Check No. Status : All

Medium : M=Manual C=Computer E=EFT-PA

Bank Code	Bank Name	Check #	Check Date	Vendor Code	Vendor Name	Status	Batch	Medium	Amount
Invoice #	Account No.	Account Description	1099 Type	1099 Box					
Invoice Total :									115.50
Check # 40212 Total :									616.00
40213	28-Jan-2010	ALSCO	ALSCO	Issued	19	C			
Invoice Description:815 E. 12th St.									
LYUM315751	1-5-5635-582	MAINTENANCE/REPAIR - 815 E. 12TH STREET							36.00
Invoice Total :									36.00
Check # 40213 Total :									36.00
40214	28-Jan-2010	AVAYA	AVAYA INC	Issued	19	C			
2729639857	1-5-5500-556	OFFICE EQUIPMENT/SERVICE AGREEMENTS							120.38
Invoice Total :									120.38
Check # 40214 Total :									120.38
40215	28-Jan-2010	B ACE HOME	BEAUMONT DO IT BEST HOME CENTER	Issued	19	C			
310884	1-5-5700-597	MAINT GENERAL PLANT (BUILDINGS)							46.29
Invoice Total :									46.29
310887	1-5-5300-534	MAINT METERS & SERVICES							6.36
Invoice Total :									6.36
311000	1-5-5500-563	MISCELLANEOUS OPERATING SUPPLIES							8.42
Invoice Total :									8.42
311070	1-5-5500-563	MISCELLANEOUS OPERATING SUPPLIES							36.93
	2-1-0001-703	MATERIAL							217.28
Invoice Total :									254.21
311074	1-5-5500-563	MISCELLANEOUS OPERATING SUPPLIES							3.24
Invoice Total :									3.24
Check # 40215 Total :									318.52
40216	28-Jan-2010	BRYANWILFL	WILFLEY, BRYAN	Issued	19	C			
Invoice Description:2009 EDUCATION									
012510	1-5-5800-519	EDUCATION EXPENSE							2755.75
Invoice Total :									2755.75
Check # 40216 Total :									2755.75
40217	28-Jan-2010	BTIRE	BEAUMONT TIRE	Issued	19	C			
Invoice Description:2004 DODGE RAM 1500									
2285	1-5-5700-596	AUTO/EQUIPMENT OPERATION							1001.19
Invoice Total :									1001.19
Check # 40217 Total :									1001.19
40218	28-Jan-2010	CITYOFB	CITY OF BEAUMONT	Issued	19	C			
1701/0110	1-5-5610-581	SANITATION - 560 MAGNOLIA AVE							47.54
Invoice Total :									47.54
Check # 40218 Total :									47.54
40219	28-Jan-2010	CVAUTO	CHERRY VALLEY AUTOMOTIVE	Issued	19	C			

Check Register - Detail - Bank



AP5090

Date : Jan 29, 2010

Page : 15

Time : 8:07 am

Vendor : A&A FENCE To ZETLMAIER

Check Dt. : 01-Jan-2010 To 29-Jan-2010

Bank : 7 To 7

Seq : Check No. Status : All

Medium : M=Manual C=Computer E=EFT-PA

Bank Code	Bank Name	Check #	Check Date	Vendor Code	Vendor Name	Status	Batch	Medium	Amount
Invoice #	Account No.	Account Description	1099 Type	1099 Box					
Invoice Description: FORD F-250									
16906	1-5-5700-596	AUTO/EQUIPMENT OPERATION							600.35
Invoice Total :									600.35
Check # 40219 Total :									600.35
40220	28-Jan-2010	EDISON	SOUTHERN CALIFORNIA EDISON	Issued			19 C		
Invoice Description: 2-29-011-0410									
0410/0110	1-5-5200-515	UTILITIES - ELECTRIC							28.33
Invoice Total :									28.33
Invoice Description: 2-02-838-1192									
1192/0110	1-5-5200-515	UTILITIES - ELECTRIC							80.47
Invoice Total :									80.47
Invoice Description: 2-30-136-2661									
2661/0110	1-5-5200-515	UTILITIES - ELECTRIC							11586.96
Invoice Total :									11586.96
Invoice Description: 2-02-599-3296									
3296/0110	1-5-5200-515	UTILITIES - ELECTRIC							358.20
Invoice Total :									358.20
Invoice Description: 2-28-548-3756									
3756/0110	1-5-5635-515	ELECTRIC - 815 E. 12TH STREET							440.28
Invoice Total :									440.28
Invoice Description: 2-04-003-3854									
3854/0110	1-5-5200-515	UTILITIES - ELECTRIC							686.34
Invoice Total :									686.34
Invoice Description: 2-19-388-4988									
4988/0110	1-5-5200-515	UTILITIES - ELECTRIC							52.73
Invoice Total :									52.73
Invoice Description: 2-13-846-5000									
5000/0110	1-5-5620-515	ELECTRIC - 13695 OAK GLEN ROAD							115.67
Invoice Total :									115.67
Invoice Description: 2-24-794-5108									
5108/0110	1-5-5200-515	UTILITIES - ELECTRIC							21.57
Invoice Total :									21.57
Invoice Description: 2-13-678-7348									
7348/0110	1-5-5615-515	ELECTRIC - 12303 OAK GLEN ROAD							265.03
Invoice Total :									265.03
Invoice Description: 2-13-772-8200									
8200/0110	1-5-5625-515	ELECTRIC - 13697 OAK GLEN ROAD							185.33
Invoice Total :									185.33
Invoice Description: 2-28-585-8734									
8734/0110	1-5-5610-515	ELECTRIC - 560 MAGNOLIA AVE							1295.36
Invoice Total :									1295.36
Invoice Description: 2-04-003-8803									
8803/0110	1-5-5200-515	UTILITIES - ELECTRIC							40.59

Check Register - Detail - Bank



AP5090

Date : Jan 29, 2010

Page : 16

Time : 8:07 am

Vendor : A&A FENCE To ZETLMAIER

Check Dt. : 01-Jan-2010 To 29-Jan-2010

Bank : 7 To 7

Seq : Check No. Status : All

Medium : M=Manual C=Computer E=EFT-PA

Bank Code	Bank Name	Check #	Check Date	Vendor Code	Vendor Name	Status	Batch	Medium	Amount
Invoice #	Account No.	Account Description	1099 Type	1099 Box					
Invoice Description: 2-26-082-9270									
9270/0110	1-5-5200-515	UTILITIES - ELECTRIC							40.59
Invoice Total :									15414.32
Invoice Total :									15414.32
Check # 40220 Total :									30571.18
40221	28-Jan-2010	ESBABCOCK ES BABCOCK	Issued	19 C					
AA00410-0034	1-5-5200-512	LAB TESTING							245.00
Invoice Total :									245.00
AA00413-0034	1-5-5200-512	LAB TESTING							105.00
Invoice Total :									105.00
Check # 40221 Total :									350.00
40222	28-Jan-2010	MACROCOMML MACRO COMMUNICATIONS	Issued	19 C					
Invoice Description: WEB HOSTING - JANUARY 2010									
5332	1-5-5500-556	OFFICE EQUIPMENT/SERVICE AGREEMENTS							150.00
Invoice Total :									150.00
Check # 40222 Total :									150.00
40223	28-Jan-2010	METROCALL USA MOBILITY WIRELESS INC.	Issued	19 C					
T0152081A	1-5-5610-580	TELEPHONE - 560 MAGNOLIA AVE							24.64
Invoice Total :									24.64
Check # 40223 Total :									24.64
40224	28-Jan-2010	MIKEMCGEOR MIKE MCGEORGE GOPHER CONTROL	Issued	19 C					
17720	1-5-5700-601	RECHARGE FAC, CANYON & POND MAINTENANCE							250.00
Invoice Total :									250.00
Check # 40224 Total :									250.00
40225	28-Jan-2010	NORTHROP NORTHROP GRUMMAN COMMERCIAL INFORI	Issued	19 C					
Invoice Description: HANDHELD MAINTENANCE									
18758	1-5-5500-556	OFFICE EQUIPMENT/SERVICE AGREEMENTS							3120.00
Invoice Total :									3120.00
Check # 40225 Total :									3120.00
40226	28-Jan-2010	PATSPOTS PAT'S POTS	Issued	19 C					
Invoice Description: 01/19/10 to 02/15/10									
11894	1-5-5700-601	RECHARGE FAC, CANYON & POND MAINTENANCE							310.00
Invoice Total :									310.00
Check # 40226 Total :									310.00
40227	28-Jan-2010	PITNEYBOWE PITNEY BOWES INC	Issued	19 C					
368698	1-5-5500-555	OFFICE SUPPLIES							541.14
Invoice Total :									541.14
959694	1-5-5500-555	OFFICE SUPPLIES							1078.19
Invoice Total :									1078.19

Check Register - Detail - Bank



AP5090

Date : Jan 29, 2010

Page : 17

Time : 8:07 am

Vendor : A&A FENCE To ZETLMAIER

Check Dt. : 01-Jan-2010 To 29-Jan-2010

Bank : 7 To 7

Seq : Check No. Status : All

Medium : M=Manual C=Computer E=EFT-PA

Bank Code	Bank Name	Check #	Check Date	Vendor Code	Vendor Name	Status	Batch	Medium	Amount
Invoice #	Account No.	Account Description	1099 Type	1099 Box					
Check # 40227 Total :									1619.33
40228	28-Jan-2010	PRESTIGEMO	PRESTIGE MOBILE DETAIL	Issued	19	C			
Invoice Description: Services performed on 01/24/10 & 01/25/10									
012510	1-5-5700-596	AUTO/EQUIPMENT OPERATION							320.00
Invoice Total :									320.00
Check # 40228 Total :									320.00
40229	28-Jan-2010	RAINFORREN	RAIN FOR RENT	Issued	19	C			
Invoice Description: WELL 25									
036027105	1-5-5200-513	MAINTENANCE EQUIPMENT (PUMPING)							2147.09
Invoice Total :									2147.09
Check # 40229 Total :									2147.09
40230	28-Jan-2010	REGISTRAR	REGISTRAR OF VOTERS COUNTY OF RIVERS	Issued	19	C			
Invoice Description: VOTER REGISTRATION INFORMATION									
010610	1-5-5510-552	ELECTION EXPENSES							35.00
Invoice Total :									35.00
Check # 40230 Total :									35.00
40231	28-Jan-2010	SGPWA	SAN GORGONIO PASS WATER AGENCY	Issued	19	C			
Invoice Description: DECEMBER 2009 STATE PROJECT WATER									
2009-12	1-5-5200-620	STATE PROJECT WATER PURCHASED							81152.00
Invoice Total :									81152.00
Check # 40231 Total :									81152.00
40232	28-Jan-2010	SOUTHMESA	SOUTH MESA WATER COMPANY	Issued	19	C			
Invoice Description: DECEMBER									
12/09	1-5-5200-621	GROUNDWATER PURCHASE (SMWC)							50000.00
Invoice Total :									50000.00
Check # 40232 Total :									50000.00
40233	28-Jan-2010	STAPLES	STAPLES BUSINESS ADVANTAGE	Issued	19	C			
8014440575	1-5-5500-555	OFFICE SUPPLIES							570.36
Invoice Total :									570.36
Check # 40233 Total :									570.36
40234	28-Jan-2010	STMP000785	VALUE REAL ESTATE CORPORATION	Issued	19	C			
Invoice Description: Refund on account 039-1410-002.									
Invoice Total :									0.00
Check # 40234 Total :									1.74
40235	28-Jan-2010	STMP000786	VALUE REAL ESTATE CORP	Issued	19	C			
Invoice Description: Refund on account 047-0136-002.									
Invoice Total :									0.00
Check # 40235 Total :									2.90

Check Register - Detail - Bank



AP5090

Date : Jan 29, 2010

Page : 18

Time : 8:07 am

Vendor : A&A FENCE To ZETLMAIER

Check Dt. : 01-Jan-2010 To 29-Jan-2010

Bank : 7 To 7

Seq : Check No. Status : All

Medium : M=Manual C=Computer E=EFT-PA

Bank Code	Bank Name	Check #	Check Date	Vendor Code	Vendor Name	Status	Batch	Medium	Amount
Invoice #	Account No.	Account Description	1099 Type	1099 Box					
40236	28-Jan-2010	STMP000787	K HOVNANIAN HOMES	Issued	19	C			
Invoice Description:Refund on account 021-0324-000.									
Invoice Total :									0.00
Check # 40236 Total :									24.28
40237	28-Jan-2010	STMP000788	GORDON, ALFRED	Issued	19	C			
Invoice Description:Refund on account 021-0166-004.									
Invoice Total :									0.00
Check # 40237 Total :									18.77
40238	28-Jan-2010	STMP000789	PRIGMORE, JULIE	Issued	19	C			
Invoice Description:Refund on account 021-0708-002.									
Invoice Total :									0.00
Check # 40238 Total :									123.38
40239	28-Jan-2010	STMP000790	DUTHOY, BARBARA A	Issued	19	C			
Invoice Description:Refund on account 021-0724-001.									
Invoice Total :									0.00
Check # 40239 Total :									27.96
40240	28-Jan-2010	STMP000791	K. HOVNANIAN	Issued	19	C			
Invoice Description:Refund on account 021-2069-000.									
Invoice Total :									0.00
Check # 40240 Total :									12.97
40241	28-Jan-2010	STMP000792	K. HOVNANIAN	Issued	19	C			
Invoice Description:Refund on account 021-2083-000.									
Invoice Total :									0.00
Check # 40241 Total :									12.00
40242	28-Jan-2010	STMP000793	K HOVNANIAN FOUR SEASONS AT BEAUMON	Issued	19	C			
Invoice Description:Refund on account 021-7130-000.									
Invoice Total :									0.00
Check # 40242 Total :									82.49
40243	28-Jan-2010	STMP000794	K HOVNANIAN HOMES	Issued	19	C			
Invoice Description:Refund on account 021-7160-000.									
Invoice Total :									0.00
Check # 40243 Total :									30.01
40244	28-Jan-2010	STMP000795	K HOVNANIAN HOMES	Issued	19	C			
Invoice Description:Refund on account 021-7170-000.									
Invoice Total :									0.00
Check # 40244 Total :									24.01

Check Register - Detail - Bank



AP5090

Date : Jan 29, 2010

Page : 19

Time : 8:07 am

Vendor : A&A FENCE To ZETLMAIER

Check Dt. : 01-Jan-2010 To 29-Jan-2010

Bank : 7 To 7

Seq : Check No. Status : All

Medium : M=Manual C=Computer E=EFT-PA

Bank Code	Bank Name	Check #	Check Date	Vendor Code	Vendor Name	Status	Batch	Medium	Amount
Invoice #	Account No.	Account Description	1099 Type	1099 Box					
40245	28-Jan-2010	STMP000796	K HOVNANIAN FOUR SEASONS AT BEAUMON	Issued	19	C			
Invoice Description:Refund on account 021-7410-000.									
Invoice Total :									0.00
Check # 40245 Total :									81.17
40246	28-Jan-2010	STMP000797	K HOVNANIAN FOUR SEASONS AT BEAUMON	Issued	19	C			
Invoice Description:Refund on account 021-7460-000.									
Invoice Total :									0.00
Check # 40246 Total :									69.06
40247	28-Jan-2010	STMP000798	K. HOVNANIAN	Issued	19	C			
Invoice Description:Refund on account 021-9300-000.									
Invoice Total :									0.00
Check # 40247 Total :									138.72
40248	28-Jan-2010	STMP000799	K. HOVNANIAN	Issued	19	C			
Invoice Description:Refund on account 021-9320-000.									
Invoice Total :									0.00
Check # 40248 Total :									42.50
40249	28-Jan-2010	STMP000800	K. HOVNANIAN	Issued	19	C			
Invoice Description:Refund on account 021-9360-000.									
Invoice Total :									0.00
Check # 40249 Total :									34.24
40250	28-Jan-2010	STMP000801	KEN HAWKINS (AGENT)	Issued	19	C			
Invoice Description:Refund on account 025-0020-003.									
Invoice Total :									0.00
Check # 40250 Total :									106.43
40251	28-Jan-2010	STMP000802	GALBRAITH, JOHN R	Issued	19	C			
Invoice Description:Refund on account 025-0120-001.									
Invoice Total :									0.00
Check # 40251 Total :									33.77
40252	28-Jan-2010	STMP000803	CAPO BEACH INVESTMENTS	Issued	19	C			
Invoice Description:Refund on account 025-0500-001.									
Invoice Total :									0.00
Check # 40252 Total :									66.70
40253	28-Jan-2010	STMP000804	KEY ASSET SOLUTIONS	Issued	19	C			
Invoice Description:Refund on account 025-0531-003.									
Invoice Total :									0.00
Check # 40253 Total :									12.00

Check Register - Detail - Bank



AP5090

Date : Jan 29, 2010

Page : 20

Time : 8:07 am

Vendor : A&A FENCE To ZETLMAIER

Check Dt. : 01-Jan-2010 To 29-Jan-2010

Bank : 7 To 7

Seq : Check No. Status : All

Medium : M=Manual C=Computer E=EFT-PA

Bank Code	Bank Name	Check #	Check Date	Vendor Code	Vendor Name	Status	Batch	Medium	Amount
Invoice #	Account No.	Account Description	1099 Type	1099 Box					
40254	28-Jan-2010	STMP000805	COLDWELL BANKER-PIONEER REAL ESTATE	Issued	19	C			
Invoice Description: Refund on account 025-0580-003.									
Invoice Total :									0.00
Check # 40254 Total :									31.34
40255	28-Jan-2010	STMP000806	FIELD ASSET SERVICES, INC,	Issued	19	C			
Invoice Description: Refund on account 025-1600-002.									
Invoice Total :									0.00
Check # 40255 Total :									34.06
40256	28-Jan-2010	TERMINIX	TERMINIX	Issued	19	C			
Invoice Description: 560 Magnolia Ave									
292031657	1-5-5610-582	MAINTENANCE - 560 MAGNOLIA AVE							49.00
Invoice Total :									49.00
Check # 40256 Total :									49.00
40257	28-Jan-2010	VERIZON	VERIZON	Issued	19	C			
Invoice Description: 01 2569 1194231501 02									
5895/0110	1-5-5610-580	TELEPHONE - 560 MAGNOLIA AVE							630.56
Invoice Total :									630.56
Check # 40257 Total :									630.56
40258	28-Jan-2010	VERIZON	VERIZON	Issued	19	C			
Invoice Description: 01 2569 1119218137 06									
8254/0110	1-5-5610-580	TELEPHONE - 560 MAGNOLIA AVE							188.12
Invoice Total :									188.12
Check # 40258 Total :									188.12
40259	28-Jan-2010	VERIZON	VERIZON	Issued	19	C			
Invoice Description: 01 2569 1115019651 00									
9582/0110	1-5-5610-580	TELEPHONE - 560 MAGNOLIA AVE							553.99
Invoice Total :									553.99
Check # 40259 Total :									553.99
40260	28-Jan-2010	VERIZONWIR	VERIZON WIRELESS	Issued	19	C			
Invoice Description: 470967799-00001									
0831978303	1-5-5610-580	TELEPHONE - 560 MAGNOLIA AVE							420.60
Invoice Total :									420.60
Check # 40260 Total :									420.60
40261	28-Jan-2010	WASTE MANA	RIVERSIDE COUNTY WASTE MANAGEMENT	Issued	19	C			
Invoice Description: 470967799-00001									
200912000339	1-5-5300-534	MAINT METERS & SERVICES							37.12
	1-5-5300-530	MAINT PIPELINE/FIRE HYDRANT							37.12
Invoice Total :									74.24
Check # 40261 Total :									74.24
40262	28-Jan-2010	Z&LPAVING	Z&L PAVING	Issued	19	C			

Check Register - Detail - Bank



AP5090

Date : Jan 29, 2010

Page : 21

Time : 8:07 am

Vendor : A&A FENCE To ZETLMAIER

Check Dt. : 01-Jan-2010 To 29-Jan-2010

Bank : 7 To 7

Seq : Check No. Status : All

Medium : M=Manual C=Computer E=EFT-PA

Bank Code	Bank Name	Check #	Check Date	Vendor Code	Vendor Name	Status	Batch	Medium	Amount
Invoice #	Account No.	Account Description	1099 Type	1099 Box					
2413	1-5-5300-534	MAINT METERS & SERVICES	MISC	03					84.15
	1-5-5300-534	MAINT METERS & SERVICES	MISC	03					570.35
	1-5-5300-534	MAINT METERS & SERVICES	MISC	03					46.75
	1-5-5300-534	MAINT METERS & SERVICES	MISC	03					1290.30
	1-5-5300-534	MAINT METERS & SERVICES	MISC	03					140.25
	1-5-5300-534	MAINT METERS & SERVICES	MISC	03					374.00
	1-5-5300-534	MAINT METERS & SERVICES	MISC	03					4076.60
	1-5-5300-530	MAINT PIPELINE/FIRE HYDRANT	MISC	03					93.50
	1-5-5300-530	MAINT PIPELINE/FIRE HYDRANT	MISC	03					235.75
	1-5-5300-534	MAINT METERS & SERVICES	MISC	03					794.75
	1-5-5300-530	MAINT PIPELINE/FIRE HYDRANT	MISC	03					93.50
	1-5-5300-534	MAINT METERS & SERVICES	MISC	03					579.70
	1-5-5300-530	MAINT PIPELINE/FIRE HYDRANT	MISC	03					149.60
	1-5-5300-530	MAINT PIPELINE/FIRE HYDRANT	MISC	03					140.25
	1-5-5300-534	MAINT METERS & SERVICES	MISC	03					280.50
	1-5-5300-534	MAINT METERS & SERVICES	MISC	03					37.40
	1-5-5300-530	MAINT PIPELINE/FIRE HYDRANT	MISC	03					280.50
	1-5-5300-530	MAINT PIPELINE/FIRE HYDRANT	MISC	03					841.50
	1-5-5300-534	MAINT METERS & SERVICES	MISC	03					589.05
	1-5-5300-534	MAINT METERS & SERVICES	MISC	03					374.00
	1-5-5300-534	MAINT METERS & SERVICES	MISC	03					140.25
Invoice Total :									11212.65
Check # 40262 Total :									11212.65
40263	29-Jan-2010	BANKOFSACR BANK OF SACRAMENTO	Issued	21	C				
Invoice Description: 10% RETENTION FOR ESCROW ACCOUNT 6362-022									
041708	2-1-0809-704	CONTRACT							36550.00
Invoice Total :									36550.00
Check # 40263 Total :									36550.00
40264	29-Jan-2010	PASOROBLES PASO ROBLES TANK INC.	Issued	21	C				
Invoice Description: 2800 ZONE RECYCLED WATER TANK									
041708	2-1-0809-704	CONTRACT							328950.00
Invoice Total :									328950.00
Check # 40264 Total :									328950.00
Total Computer Paid :		1,478,662.91	Total EFT - PAP Paid :		0.00	Total Paid :		1,478,662.91	
Total Manually Paid :		0.00	Total EFT - File Paid :		0.00				

Memorandum

Date: February 1, 2010
From: Anthony Lara, Interim General Manager
To: Finance and Audit Committee
Subject: Invoices Pending Payment

Attached please find copies of the professional services invoices which are pending payment. Total amount pending approval is \$13,259.60

Name	Invoice #	Amount
WILLDAN Financial Services	52357	\$9,234.00
Siebert Botkin Hickey & Associates, LLP	912045	\$750.00
WILLDAN Financial Services	52574	\$3,275.60
		<u>\$13,259.60</u>

Recommendation: That the Finance and Audit Committee recommends approval of the attached invoices totaling \$13,259.60.

RECEIVED
DEC 31 2009

INVOICE

BY:

Attn : Ms. Julie Salinas
Business Manager
Beaumont Cherry Valley Water District
560 Magnolia Avenue
Beaumont, CA 92223

INVOICE # : 52357
INVOICE DATE : 12/24/2009
PROJECT # : 7509035
TERMS : NET 30 DAYS

**RE : Beaumont Cherry Valley Water District
Water Rate and Fee Study**

Description
For Professional Services Rendered through 11/27/2009

Authorized Fee:	\$ 28,800.00
Fee Earned to Date for:	\$ 19,264.00
Prior Billings:	\$ (10,030.00)

INVOICE TOTAL : \$ 9,234.00

Budget Status
Total Contract: \$ 28,800.00
Billed to Date: (19,264.00)
Total Remaining: \$ 9,536.00

1/4/10
Hld invoice
till further
notice from GM.

Siebert Botkin Hickey & Associates, LLP3501 East Ramon Road
Palm Springs, CA 92264**Invoice**

Date	Invoice #
12/31/2009	912045

Bill ToBeaumont Cherry Valley Water District
560 Magnolia Avenue
Beaumont CA 92223**RECEIVED**
JAN 06 2009**BY:**

Service Date	Description	Amount
11/24/2009	Financial Consulting Project-Review bank reconciliation and job descriptions	450.00
12/10/2009	Meet with the Finance Committee about status of Project	300.00

HOLD INVOICE
Board Approval Required**Thank you for your business. Your prompt payment will be greatly appreciated.**

Total	\$750.00
--------------	-----------------

Terms Due on receipt**Due Date** 12/31/2009

27368 Via Industria, Suite 110
Temecula, California 92590

INVOICE

RECEIVED
JAN 28 2010

Hold for board approval.

Attn : Ms. Julie Salinas
Business Manager
Beaumont Cherry Valley Water District
560 Magnolia Avenue
Beaumont, CA 92223

BY:

INVOICE # : 52574
INVOICE DATE : 1/26/2010
PROJECT # : 7509035
TERMS : NET 30 DAYS

**RE : Beaumont Cherry Valley Water District
Water Rate and Fee Study**

Description
For Professional Services Rendered through 1/1/2010


Authorized Fee:	\$ 28,800.00
Fee Earned to Date for:	\$ 22,539.60
Prior Billings:	\$ (19,264.00)

INVOICE TOTAL : \$ 3,275.60

Budget Status

Total Contract:	\$ 28,800.00
Billed to Date:	(22,539.60)
Total Remaining:	\$ 6,260.40

MEMORANDUM

TO: FINANCE & AUDIT COMMITTEE
FROM: JULIE J. SALINAS, BUSINESS MANAGER 
SUBJECT: MONTH END FINANCIAL REPORT
DATE: 2/1/2010
CC: ANTHONY L. LARA, ASST. G.M.

Bank Balances:

G/L Acct	GL Description/Bank Account Name	G/L Bank Account Balance (as of 01/31/10)	Bank Balance Statement (as of 01/31/10)
1-1-1116-150	General Funds - Bank of Hemet		62,151.59
1-1-1116-151	Accounts Payable - Bank of Hemet		549,470.39
1-1-1116-152	Payroll - Bank of Hemet		27,563.70
1-1-1116-153	LAIF		3,531.49
1-1-1116-159	Wells Fargo Commercial Checking		12,998.93
1-1-1116-160	Local Agency Money Market - BOH		2,923,892.97
			<u>3,579,609.07</u>

Total interest earned in January 2010 was \$1,031.48.

As Requested by Director Ross:

Revenue	Current Month	Year to Date
Operating Revenue		
Water Sales	346,964	6,442,902
Penalties	23,290	190,690
Pass Thru Charges	113,129	2,068,183
Other	34,111	514,659
District Housing	2,398	8,704
	<u>519,892</u>	<u>9,225,137</u>
Expenses		
Labor & Benefits		
501 - Labor	103,987	1,586,101
503 - Sick Leave	5,117	149,476
504 - Vacation	6,871	69,910
505 - Holidays	13,254	72,404
243 - Retirement - CalPERS	31,949	446,868
237 - Health Insurance	27,584	340,292
507 - Life Insurance	848	10,948
	<u>189,608</u>	<u>2,675,999</u>
Utilities		
515 - Electric	2,302	1,432,599
580 - Telephone	1,938	37,466
581 - Sanitation	581	6,807
	<u>4,821</u>	<u>1,476,872</u>

**Beaumont Cherry Valley Water District
Statement of Revenues and Expenses
Month Ending January 31, 2010**

	January	2010 Proposed Budget
Operating revenues:		
Water sales	\$ 370,254	\$ 6,295,979
Water services:		
Pass thru charges	113,129	2,308,501
Service Connections	17,035	100,000
Development reimbursement	2,871	60,000
Other	<u>14,205</u>	<u>172,200</u>
Total water services	<u>147,240</u>	<u>2,640,701</u>
Total operating revenues	<u>517,495</u>	<u>8,936,680</u>
Operating expenses:		
Pumping Expenses	58,934	3,071,820
Transmission and distribution	71,838	1,033,700
Customer accounts	15,807	183,400
Administration	106,623	1,818,300
Maintenance & General Plant	16,123	393,400
Engineering (in-house)	13,373	112,012
Professional Services	-	290,000
Depreciation	<u>84,390</u>	<u>1,012,676</u>
Total operating expenses	<u>367,087</u>	<u>7,915,308</u>
Income (loss) from operations	<u>150,407</u>	<u>1,021,373</u>
Debt Service:		
Loan Payment	<u>-</u>	<u>500,000</u>
Total Debt Service	<u>-</u>	<u>500,000</u>
Nonoperating revenues (expenses):		
Rent & Utilities Reimbursement	1,366	24,800
Miscellaneous expense	-	(3,000)
Investment income	<u>1,031</u>	<u>51,000</u>
Total nonoperating revenues	<u>2,398</u>	<u>72,800</u>
Income before contributions	<u>152,805</u>	<u>594,173</u>
Capital contributions:		
Facilities charges	-	272,402
Front footage fees and other reimbursements	<u>-</u>	<u>-</u>
Total capital contributions	<u>-</u>	<u>272,402</u>
Changes in net assets	<u>152,805</u>	<u>866,575</u>

Beaumont Cherry Valley Water District
Month End Financial Statement - Detail
January

	January	2010 Proposed Budget	Budget Remaining	Percent to Budget
Operating Revenue				
1-4-4010-401 - DOMESTIC WATER SALES	340,714	5,937,979	5,597,265	6%
1-4-4010-402 - IRRIGATION WATER SALES	1,234	30,000	28,766	4%
1-4-4010-403 - CONSTRUCTION WATER SALES	5,016	125,000	119,984	4%
1-4-4010-404 - INSTALLATION CHARGES	17,035	100,000	82,965	17%
1-4-4010-407 - REIMB. CUST. DAMAGES/UPGRADES	158	30,000	29,842	1%
1-4-4010-408 - BACKFLOW DEVICES	980	22,500	21,520	4%
1-4-4010-410 - RETURNED CHECK FEES	160	3,500	3,340	5%
1-4-4010-411 - MISCELLANEOUS INCOME	12,808	15,000	2,192	85%
1-4-4010-412 - RENTAL INCOME	100	1,200	1,100	8%
1-4-4010-413 - DEVELOPEMENT INCOME (DEPOSITS AP	2,871	60,000	57,129	5%
1-4-4010-414 - RECHARGE INCOME (CITY OF BANNING)	-	100,000	100,000	0%
1-4-4010-441 - TURN ONS	4,320	36,000	31,680	12%
1-4-4010-442 - THIRD NOTICE CHARGE	10,380	76,000	65,620	14%
1-4-4010-443 - PENALTIES	8,590	91,000	82,410	9%
1-4-4010-444 - SGPWA IMPORTATION CHARGE	50,490	996,851	946,361	5%
1-4-4010-445 - SCE POWER CHARGE	62,639	1,311,650	1,249,011	5%
	517,495	8,936,680	8,419,185	6%
Pumping Expenses				
1-5-5200-237 - HEALTH INSURANCE	3,686	55,000	51,314	7%
1-5-5200-243 - RETIREMENT/CALPERS	4,383	65,000	60,617	7%
1-5-5200-501 - LABOR	15,718	275,000	259,282	6%
1-5-5200-502 - BEREAVEMENT/SEMINAR/JURY DUTY	-	1,000	1,000	0%
1-5-5200-503 - SICK LEAVE	624	4,500	3,876	14%
1-5-5200-504 - VACATION	-	6,000	6,000	0%
1-5-5200-505 - HOLIDAYS	1,650	9,500	7,850	17%
1-5-5200-507 - LIFE INSURANCE	110	1,600	1,490	7%
1-5-5200-508 - UNIFORMS, EMPLOYEE BENEFITS	-	1,000	1,000	0%
1-5-5200-511 - TREATMENT & CHEMICALS	-	160,000	160,000	0%
1-5-5200-512 - LAB TESTING	770	45,000	44,230	2%
1-5-5200-513 - MAINTENANCE EQUIPMENT (PUMPING)	2,147	160,000	157,853	1%
1-5-5200-514 - UTILITIES - GAS	-	120	120	0%
1-5-5200-515 - UTILITIES - ELECTRIC	28,270	1,700,000	1,671,730	2%
1-5-5200-517 - TELEMETRY MAINTENANCE	-	6,000	6,000	0%
1-5-5200-518 - SEMINAR & TRAVEL EXPENSES	-	500	500	0%
1-5-5200-519 - EDUCATION EXPENSES	90	1,000	910	9%
1-5-5200-520 - WORKER'S COMPENSATION INSURANCE	1,486	10,000	8,514	15%
1-5-5200-620 - STATE PROJECT WATER PURCHASED	-	570,600	570,600	0%
	58,934	3,071,820	3,012,886	2%
Transmission & Distribution				
1-5-5300-237 - HEALTH INSURANCE	9,804	115,000	105,196	9%
1-5-5300-243 - RETIREMENT/CALPERS	9,622	110,000	100,378	9%
1-5-5300-501 - LABOR	28,120	370,000	341,880	8%
1-5-5300-502 - BEREAVEMENT/SEMINAR/JURY DUTY	-	2,400	2,400	0%
1-5-5300-503 - SICK LEAVE	1,552	18,000	16,448	9%
1-5-5300-504 - VACATION	1,482	24,000	22,518	6%
1-5-5300-505 - HOLIDAYS	3,925	24,000	20,075	16%
1-5-5300-507 - LIFE INSURANCE	263	3,100	2,837	8%
1-5-5300-508 - UNIFORMS, EMPLOYEE BENEFITS	-	3,200	3,200	0%
1-5-5300-518 - SEMINAR & TRAVEL EXPENSES	-	1,000	1,000	0%
1-5-5300-519 - EDUCATION EXPENSES	-	2,000	2,000	0%
1-5-5300-520 - WORKER'S COMPENSATION INSURANCE	3,058	15,000	11,942	20%
1-5-5300-530 - MAINT PIPELINE/FIRE HYDRANT	1,835	95,000	93,165	2%
1-5-5300-531 - LINE LOCATES	-	3,500	3,500	0%

Beaumont Cherry Valley Water District
Month End Financial Statement - Detail
January

	January	2010 Proposed Budget	Budget Remaining	Percent to Budget
1-5-5300-534 - MAINT METERS & SERVICES	10,194	175,000	164,806	6%
1-5-5300-535 - BACKFLOW DEVICES	-	500	500	0%
1-5-5300-536 - MAINTENANCE RESERVOIRS/TANKS	-	10,000	10,000	0%
1-5-5300-537 - MAINTENANCE PRESSURE REGULATOR	-	12,000	12,000	0%
1-5-5300-538 - INSPECTIONS	2,024	35,000	32,976	6%
1-5-5300-540 - INVENTORY PURCHASE DISCOUNTS	(40)	(5,000)	(4,960)	1%
1-5-5300-541 - OBSOLETE OR DAMAGED INVENTORY	-	20,000	20,000	0%
	71,838	1,033,700	961,862	7%
Customer Accounts				
1-5-5400-237 - HEALTH INSURANCE	2,958	34,000	31,042	9%
1-5-5400-243 - RETIREMENT/CALPERS	2,505	31,000	28,495	8%
1-5-5400-501 - LABOR	6,746	99,000	92,254	7%
1-5-5400-502 - BEREAVEMENT/SEMINAR/JURY DUTY	-	1,000	1,000	0%
1-5-5400-503 - SICK LEAVE	-	3,000	3,000	0%
1-5-5400-504 - VACATION	1,685	4,000	2,315	42%
1-5-5400-505 - HOLIDAYS	1,063	6,500	5,437	16%
1-5-5400-507 - LIFE INSURANCE	66	800	734	8%
1-5-5400-508 - UNIFORMS, EMPLOYEE BENEFITS	-	800	800	0%
1-5-5400-519 - EDUCATION EXPENSES	-	1,000	1,000	0%
1-5-5400-520 - WORKER'S COMPENSATION	784	2,300	1,516	34%
	15,807	183,400	167,593	9%
General & Administrative				
1-5-5500-237 - HEALTH INSURANCE	10,724	152,000.00	141,276	7%
1-5-5500-243 - RETIREMENT/CALPERS	14,252	221,000.00	206,748	6%
1-5-5500-501 - LABOR	45,350	810,000.00	764,650	6%
1-5-5500-502 - BEREAVEMENT/SEMINAR/JURY DUTY	-	2,500.00	2,500	0%
1-5-5500-503 - SICK LEAVE	2,941	20,000.00	17,059	15%
1-5-5500-504 - VACATION	3,704	38,000.00	34,296	10%
1-5-5500-505 - HOLIDAYS	6,119	39,000.00	32,881	16%
1-5-5500-507 - LIFE INSURANCE	375	5,600.00	5,225	7%
1-5-5500-518 - SEMINAR & TRAVEL EXPENSES	-	2,000.00	2,000	0%
1-5-5500-519 - EDUCATION EXPENSES	-	1,000.00	1,000	0%
1-5-5500-520 - WORKER'S COMPENSATION INSURANCE	1,607	8,000.00	6,393	20%
1-5-5500-522 - UNEMPLOYMENT INSURANCE	-	14,000.00	14,000	0%
1-5-5500-547 - EMPLOYER SHARE FOR RETIRED (CALPI	521	4,500.00	3,979	12%
1-5-5500-548 - ADMINISTRATIVE COSTS (CALPERS)	135	2,000.00	1,865	7%
1-5-5500-549 - BANK CHGS/MONEY MARKET/TRANS. FE	-	20,000.00	20,000	0%
1-5-5500-555 - OFFICE SUPPLIES	2,898	47,500.00	44,602	6%
1-5-5500-556 - OFFICE EQUIPMENT/SERVICE AGREEME	9,413	85,000.00	75,587	11%
1-5-5500-557 - OFFICE MAINTENANCE	1,077	15,000.00	13,923	7%
1-5-5500-558 - MEMBERSHIP DUES	275	21,000.00	20,725	1%
1-5-5500-560 - OFFICE EQUIP.MAINT. & REPAIRS	-	2,000.00	2,000	0%
1-5-5500-561 - POSTAGE	2,000	40,000.00	38,000	5%
1-5-5500-562 - SUBSCRIPTIONS	52	1,600.00	1,549	3%
1-5-5500-563 - MISCELLANEOUS OPERATING SUPPLIES	323	15,000.00	14,678	2%
1-5-5500-564 - MISCELLANEOUS TOOLS/EQUIPMENT	-	10,000.00	10,000	0%
1-5-5500-567 - EMPLOYEE MEDICAL/FIRST AID	-	600.00	600	0%
1-5-5500-568 - RANDOM DRUG TESTING	-	500.00	500	0%
1-5-5500-570 - PROPERTY/AUTO/GEN LIABILITY INSURA	-	60,000.00	60,000	0%
1-5-5500-572 - STATE MANDATES AND TARRIFFS	-	27,000.00	27,000	0%
1-5-5500-574 - PUBLIC EDUCATION	-	10,000.00	10,000	0%
1-5-5500-578 - IT SUPPORT/SOFTWARE SUPPORT	3,579	65,000.00	61,421	6%
1-5-5500-630 - ACCOUNTS RECEIVABLE	46	1,000.00	954	5%
1-5-5510-550 - BOARD OF DIRECTOR FEES	1,200	40,000.00	38,800	3%

Beaumont Cherry Valley Water District
Month End Financial Statement - Detail
January

		2010 Proposed Budget	Budget Remaining	Percent to Budget
January				
1-5-5510-551 - SEMINAR & TRAVEL EXPENSES	-	3,500.00	3,500	0%
1-5-5510-552 - ELECTION EXPENSES	35	34,000.00	33,965	0%
	106,623	1,818,300	1,711,677	6%
Maintenance/General Plant				
1-5-5610-515 - ELECTRIC - 560 MAGNOLIA AVE	1,295	20,000.00	18,705	6%
1-5-5610-580 - TELEPHONE - 560 MAGNOLIA AVE	1,938	30,000.00	28,062	6%
1-5-5610-581 - SANITATION - 560 MAGNOLIA AVE	119	2,400.00	2,281	5%
1-5-5610-582 - MAINTENANCE - 560 MAGNOLIA AVE	49	3,000.00	2,951	2%
1-5-5615-515 - ELECTRIC - 12303 OAK GLEN ROAD	265	3,000.00	2,735	9%
1-5-5615-582 - MAINTENANCE/REPAIR - 12303 OAK GLEI	-	500.00	500	0%
1-5-5615-583 - PROPANE - 12303 OAK GLEN ROAD	-	2,000.00	2,000	0%
1-5-5620-515 - ELECTRIC - 13695 OAK GLEN ROAD	116	3,000.00	2,884	4%
1-5-5620-582 - MAINTENANCE/REPAIR - 13695 OAK GLEI	-	500.00	500	0%
1-5-5620-583 - PROPANE - 13695 OAK GLEN ROAD	-	2,000.00	2,000	0%
1-5-5625-515 - ELECTRIC - 13697 OAK GLEN ROAD	185	3,000.00	2,815	6%
1-5-5625-582 - MAINTENANCE/REPAIR - 13697 OAK GLEI	-	500.00	500	0%
1-5-5625-583 - PROPANE - 13697 OAK GLEN ROAD	-	2,000.00	2,000	0%
1-5-5630-515 - ELECTRIC - 9781 AVENIDA MIRAVILLA	-	3,000.00	3,000	0%
1-5-5630-582 - MAINTENANCE/REPAIR - 9781 AVENIDA M	-	500.00	500	0%
1-5-5630-583 - PROPANE - 9781 AVENIDA MIRAVILLA	-	2,000.00	2,000	0%
1-5-5635-515 - ELECTRIC - 815 E. 12TH STREET	440	7,000.00	6,560	6%
1-5-5635-580 - TELEPHONE - 815 E. 12TH STREET	-	1,000.00	1,000	0%
1-5-5635-581 - SANITATION - 815 E. 12TH STREET	237	3,000.00	2,763	8%
1-5-5635-582 - MAINTENANCE/REPAIR - 815 E. 12TH STF	271	4,000.00	3,729	7%
1-5-5640-581 - SANITATION - 11083 CHERRY AVE	225	3,000.00	2,775	8%
1-5-5700-589 - AUTO/FUEL	-	85,000.00	85,000	0%
1-5-5700-590 - SAFETY EQUIPMENT	-	3,000.00	3,000	0%
1-5-5700-591 - COMMUNICATION MAINTENANCE	-	1,000.00	1,000	0%
1-5-5700-592 - REPAIR & MAINT OF GEN EQUIPMENT	-	3,000.00	3,000	0%
1-5-5700-593 - REPAIR VEHICLES AND TOOLS	750	40,000.00	39,250	2%
1-5-5700-594 - LARGE EQUIPMENT MAINTENANCE	-	35,000.00	35,000	0%
1-5-5700-595 - EQUIP. PREVENTATIVE MAINTENANCE	-	1,000.00	1,000	0%
1-5-5700-596 - AUTO/EQUIPMENT OPERATION	2,525	40,000.00	37,475	6%
1-5-5700-597 - MAINT GENERAL PLANT (BUILDINGS)	377	10,000.00	9,623	4%
1-5-5700-598 - LANDSCAPE MAINTENANCE	6,770	50,000.00	43,230	14%
1-5-5700-601 - RECHARGE FAC, CANYON & POND MAIN	560	30,000.00	29,440	2%
	16,123	393,400	377,277	4%
1-5-5800-237 - HEALTH INSURANCE	412	4,000.00	3,588	10%
1-5-5800-243 - RETIREMENT/CALPERS	1,188	10,000.00	8,812	12%
1-5-5800-501 - LABOR	8,053	82,000.00	73,947	10%
1-5-5800-502 - BEREAVEMENT/SEMINAR/JURY DUTY	-	500.00	500	0%
1-5-5800-503 - SICK LEAVE	-	2,000.00	2,000	0%
1-5-5800-504 - VACATION	-	3,200.00	3,200	0%
1-5-5800-505 - HOLIDAY	498	3,200.00	2,702	16%
1-5-5800-507 - LIFE INSURANCE	33	312.00	279	11%
1-5-5800-518 - SEMINAR & TRAVEL EXPENSES	-	500.00	500	0%
1-5-5800-519 - EDUCATION EXPENSE	2,756	5,000.00	2,244	55%
1-5-5800-520 - WORKER'S COMPENSATION	434	1,300.00	866	33%
	13,373	112,012	98,639	12%
Professional Services				
1-5-5810-611 - GENERAL LEGAL	-	125,000	125,000	0%
1-5-5810-612 - DEVELOPMENT - REIMB. LEGAL	-	1,000	1,000	0%
1-5-5810-614 - AUDIT	-	19,000	19,000	0%


Beaumont Cherry Valley Water District
Month End Financial Statement - Detail
January

	January	2010 Proposed Budget	Budget Remaining	Percent to Budget
1-5-5810-616 - ACCOUNTING (NON AUDIT)	-	10,000	10,000	0%
1-5-5820-611 - GENERAL ENGINEERING	-	120,000	120,000	0%
1-5-5820-612 - DEVELOPMENT - REIMB. ENGINEERING	-	5,000	5,000	0%
1-5-5820-615 - ENGINEERING - PERMITTING (REC WATE	-	10,000	10,000	0%
	-	290,000	290,000	0%
Depreciation (50% funded in CY 2009/2010)				
1-5-5700-599 - SYSTEM DEPRECIATION	84,390	1,012,676	928,286	8%
	84,390	1,012,676	928,286	8%
Debt Service				
#-#-####-### - LOAN PAYMENT	-	500,000	500,000	0%
	-	500,000	500,000	0%
Nonoperating Revenues (Expenses)				
1-4-4011-412 - RENT - 12303 OAK GLEN RD	200	1,200	1,000	17%
1-4-4012-412 - RENT - 13695 OAK GLEN RD	200	1,200	1,000	17%
1-4-4013-412 - RENT - 13697 OAK GLEN RD	200	1,200	1,000	17%
1-4-4014-412 - RENT - 9781 AVENIDA MIRAVILLA	200	1,200	1,000	17%
1-4-4015-515 - ELECTRIC & PROPANE	265	5,000	4,735	5%
1-4-4016-515 - ELECTRIC & PROPANE	116	5,000	4,884	2%
1-4-4017-515 - ELECTRIC & PROPANE	185	5,000	4,815	4%
1-4-4018-515 - ELECTRIC & PROPANE	-	5,000	5,000	0%
1-5-5500-573 - MISCELLANEOUS EXPENSES	-	(3,000)	(3,000)	0%
1-4-4010-446 - BONITA VISTA REPAYMENT - INTEREST	-	15,000	15,000	0%
1-4-4020-435 - INTEREST INCOME	1,031	36,000	34,969	3%
	2,398	72,800	70,402	3%
Facility Charges				
1-4-4020-422 - WELLS	-	-	-	0%
1-4-4020-423 - WATER RIGHTS (SWP)	-	191,969	191,969	0%
1-4-4020-424 - WATER TREATMENT PLANT	-	-	-	0%
1-4-4020-425 - FF - LOCAL WATER RESOURCES	-	80,433	80,433	0%
1-4-4020-426 - FF - RECYCLED WATER FACILITIES	-	-	-	0%
1-4-4020-427 - FF - TRANSMISSION	-	-	-	0%
1-4-4020-428 - FF - STORAGE	-	-	-	0%
1-4-4020-429 - FF - BOOSTER	-	-	-	0%
1-4-4020-430 - FACILITY FEES - PRESSURE REDUCING S	-	-	-	0%
1-4-4020-431 - FACILITY FEES - MISCELLANEOUS PROJ	-	-	-	0%
1-4-4020-432 - FACILITY FEES - FINANCING COSTS	-	-	-	0%
	-	272,402	272,402	0%
Front Footage Fees & Other Reimb				
1-4-4020-421 - FRONT FOOTAGE & OTHER REIMB	-	-	-	0%
	-	-	-	0%

Beaumont Cherry Valley Water District
Month End Financial Statement - Detail
Construction in Progress
January

	January	2009 Budget Carry Over	Budget Remaining	Percent to Budget
Operating Revenue				
2-1-0001 NEW SERVICE INSTALLATION	414	-	(414)	
2-1-0006 WATER MASTER PLAN UPDATE	-	-	-	
2-1-0304 RECYCLED WATER SYSTEM	2,393	-	(2,393)	
2-1-0700 SRF LOAN - RECYCLED WATER SYSTEM	-	-	-	
2-1-0809 2800 ZONE RECYCLED WATER TANK PH 1	-	1,245,691	1,245,691	0%
2-1-0810 24" RECYCLED MAIN BROOKSIDE PH 2	1,059	517,085	516,027	0%
2-1-0811 1 MG RESERVOIR/BOOSTER PH 3	-	1,236,544	1,236,544	0%
2-1-0812 24" RECYCLED MAIN WESTERLY LOOP PH 4B	-	4,898,340	4,898,340	0%
2-1-0813 REC MAIN RING RANCH/OAK VALLEY PH 5	-	1,580,478	1,580,478	0%
2-1-0816 STATE WATER PIPELINE - PERM CONNECTION	-	12,455	12,455	0%
2-1-0818 24" RECYCLED MAIN WESTERLY LOOP PH 4A	-	-	-	
2-1-0905 URBAN WATER MANAGEMENT PLAN UPDATE	-	30,000	30,000	0%
2-1-0906 GIS/GPS SOFTWARE PURCHASE	2,633	18,558	15,925	14%
	6,499	9,539,151	9,532,652	0%

Memorandum

Date: January 28, 2010
From: Julie J. Salinas, Business Manager 
To: Finance and Audit Committee
Subject: 2009 Year End Report

The following document reports the District's activity for the Calendar Year ending December 31, 2009. The District operates on an accrual basis and all totals reported are for 2009 activity through January 28, 2010.

In addition to the report, we have included data on Construction in Progress along with three attachments which demonstrate trends over the last ten years:

ATTACHMENT 1 – Changes in Net Assets

ATTACHMENT 2 – Operating Revenues by Source

ATTACHMENT 3 – Operating Expenses by Activity

Recommendation – *That the Finance & Audit Committee recommend acceptance and filing of the attached 2009 Year End Report.*

BEAUMONT CHERRY VALLEY WATER DISTRICT
Statement of Net Assets **(UNAUDITED)**
December 31, 2009
(with prior year data for comparison purposes only)

<u>Assets</u>	<u>UNAUDITED 2009</u>	<u>AUDITED 2008</u>
Current assets:		
Cash and investments	\$ 3,942,498	\$ 3,386,403
Accounts receivable, billed	863,780	979,700
Accounts receivable, other	320,711	229,749
Accounts receivable, unbilled	520,242	749,582
Accrued interest receivable	4,609	19,464
Inventory	531,389	677,783
Prepaid expenses	69,301	63,327
	<hr/>	<hr/>
Total current assets	6,252,529	6,106,008
	<hr/>	<hr/>
Noncurrent assets:		
Notes receivable	369,442	392,047
Capital assets, net of accumulated depreciation	104,488,310	102,938,881
	<hr/>	<hr/>
Total noncurrent assets	104,857,752	103,330,928
	<hr/>	<hr/>
Total assets	111,110,281	109,436,936
	<hr/>	<hr/>
<u>Liabilities</u>		
Current liabilities:		
Accounts payable	1,734,920	654,038
Deposits payable	87,621	95,134
Accrued salaries and benefits	46,770	17,387
Unearned revenue	403,892	817,377
	<hr/>	<hr/>
Total current liabilities	2,273,203	1,583,936
	<hr/>	<hr/>
Noncurrent liabilities:		
Compensated absences	206,394.59	262,644
	<hr/>	<hr/>
Total noncurrent liabilities	206,394.59	262,644
	<hr/>	<hr/>
Total liabilities	2,479,598	1,846,580
	<hr/>	<hr/>
<u>Net Assets</u>		
Net Assets:		
Invested in capital assets, net of related debt	104,488,309	102,938,881
Unrestricted	4,142,374	4,651,475
	<hr/>	<hr/>
Total net assets	\$ 108,630,683	\$ 107,590,356
	<hr/>	<hr/>

BEAUMONT CHERRY VALLEY WATER DISTRICT
Statement of Revenues, Expenses and Changes in Net Assets - **(UNAUDITED)**
December 31, 2009
(with prior year data for comparison purposes only)

	UNAUDITED 2009	AUDITED 2008
Operating revenues:		
Water sales	\$ 6,508,360	\$ 6,254,605
Water services:		
Pass thru charges	1,983,412	-
Service Connections	227,704	2,894,831
Development reimbursement	54,345	474,197
Inspection reimbursement	-	6,880
Other	279,173	276,610
	<hr/>	<hr/>
Total water services	2,544,634	3,652,517
	<hr/>	<hr/>
Total operating revenues	9,052,994	9,907,122
	<hr/>	<hr/>
Operating expenses:		
Pumping Expenses	3,615,829	2,946,405
Transmission and distribution	946,822	937,245
Customer accounts	176,811	163,190
Administration	1,823,139	3,046,268
Maintenance & General Plant	348,827	-
Engineering (in-house)	93,546	-
San Timoteo Watershed Management Authority	181,044	45,500
Professional Services	349,566	309,737
Depreciation	1,015,150	1,763,321
	<hr/>	<hr/>
Total operating expenses	8,550,734	9,211,667
	<hr/>	<hr/>
Income (loss) from operations	502,260	695,456
	<hr/>	<hr/>
Nonoperating revenues (expenses):		
Rent & Utilities Reimbursement	8,827	-
Miscellaneous expense	(2,940)	(8,670)
Investment income	53,566	82,261
	<hr/>	<hr/>
Total nonoperating revenues	59,453	73,591
	<hr/>	<hr/>
Income before contributions	561,713	769,046
	<hr/>	<hr/>
Capital contributions:		
Facilities charges	446,974	1,382,234
Front footage fees and other reimbursements	31,640	165,550
	<hr/>	<hr/>
Total capital contributions	478,614	1,547,784
	<hr/>	<hr/>
Changes in net assets	1,040,327	2,316,831
	<hr/>	<hr/>
Net assets at begingging of year	107,590,356	105,273,526
	<hr/>	<hr/>
Total net assets at end of year	\$ 108,630,683	\$ 107,590,356
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Beaumont Cherry Valley Water District
Year End Report (Detail)
For the Calendar Year ended December 31, 2009

		First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Year to Date (as of 01/28/10)	Budget	Percent to Budget
Operating Revenues:								
Water Sales								
144010401	DOMESTIC WATER SALES	1,071,669	1,595,249	1,874,004	1,576,188	6,117,110	6,325,918	97%
144010402	IRRIGATION WATER SALES	3,090	7,051	13,053	4,992	28,185	30,000	94%
144010403	CONSTRUCTION WATER SALES	32,726	40,076	46,541	53,031	172,374	109,000	158%
144010441	TURN ONS	8,920	6,600	8,320	8,240	32,080	47,500	68%
144010442	THIRD NOTICE CHARGE	22,950	15,165	19,665	15,600	73,380	81,000	91%
144010443	PENALTIES	<u>22,385</u>	<u>19,675</u>	<u>22,070</u>	<u>21,100</u>	<u>85,230</u>	<u>85,000</u>	100%
		1,161,740	1,683,816	1,983,654	1,679,150	6,508,360	6,678,418	97%
Water Services:								
Pass Thru Charges								
144010444	SGPWA IMPORTATION CHARGE	190,478	303,808	274,053	180	768,519	749,029	103%
144010445	SCE POWER CHARGE	<u>187,604</u>	<u>314,751</u>	<u>420,917</u>	<u>291,621</u>	<u>1,214,893</u>	<u>1,101,514</u>	110%
		378,082	618,559	694,969	291,802	1,983,412	1,850,543	107%
Service Connections								
144010404	INSTALLATION CHARGES	<u>112,914</u>	<u>89,075</u>	<u>35,336</u>	<u>(9,622)</u>	<u>227,704</u>	<u>280,251</u>	81%
		112,914	89,075	35,336	(9,622)	227,704	280,251	81%
Development Reimbursement								
144040413	DEVELOPMENT INCOME (DEPOSITS AP	<u>-</u>	<u>-</u>	<u>-</u>	<u>54,345</u>	<u>54,345</u>	<u>-</u>	
		-	-	-	54,345	54,345	-	
Other								
144010407	REIMB. CUST. DAMAGES/UPGRADES	4,169	12,720	11,974	1,375	30,238	34,752	87%
144010408	BACKFLOW DEVICES	4,126	6,554	4,896	6,681	22,257	17,522	127%
144010409	REIMBURSEMENT - INSURANCE	-	-	16,238	-	16,238	-	
144010410	RETURNED CHECK FEES	1,080	860	920	540	3,400	6,000	57%
144010411	MISCELLANEOUS INCOME	3,782	6,755	19,735	7,971	38,244	10,000	382%
144010412	RENTAL INCOME	300	300	300	300	1,200	1,200	100%
144010414	RECHARGE INCOME (CITY OF BANNING)	<u>12,485</u>	<u>32,037</u>	<u>55,821</u>	<u>67,254</u>	<u>167,597</u>	<u>85,000</u>	197%
		25,943	59,225	109,884	84,122	279,173	154,474	181%
	Total Water Services	516,938	766,860	840,189	420,647	2,544,634	2,285,268	111%
	Total Operating Revenues	1,678,678	2,450,676	2,823,843	2,099,797	9,052,994	8,963,686	101%
Operating Expenses:								
Pumping Expenses								
155200237	HEALTH INSURANCE	10,541	12,940	12,625	13,269	49,375	55,000	90%
155200243	RETIREMENT/CALPERS	14,701	16,484	14,421	13,633	59,239	65,000	91%

Beaumont Cherry Valley Water District
Year End Report (Detail)
For the Calendar Year ended December 31, 2009

		First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Year to Date (as of 01/28/10)	Budget	Percent to Budget
155200501	LABOR	56,565	66,933	68,659	78,968	271,125	240,000	113%
155200502	BEREAVEMENT/SEMINAR/JURY DUTY	278	-	713	936	1,927	1,000	193%
155200503	SICK LEAVE	8,308	9,252	477	(5,319)	12,718	24,000	53%
155200504	VACATION	625	628	1,805	(114)	2,944	12,750	23%
155200505	HOLIDAYS	3,173	826	1,664	3,670	9,333	8,500	110%
155200507	LIFE INSURANCE	356	476	350	373	1,554	1,600	97%
155200508	UNIFORMS, EMPLOYEE BENEFITS	-	309	413	130	852	1,270	67%
155200511	TREATMENT & CHEMICALS	52,312	10,810	19,203	77,411	159,736	135,000	118%
155200512	LAB TESTING	5,232	15,783	6,228	16,904	44,147	95,000	46%
155200513	MAINTENANCE EQUIPMENT (PUMPING)	15,519	29,964	46,288	66,181	157,953	125,000	126%
155200514	UTILITIES - GAS	21	29	29	41	120	50	240%
155200515	UTILITIES - ELECTRIC	215,031	272,476	520,959	461,673	1,470,139	1,530,000	96%
155200517	TELEMETRY MAINTENANCE	1,127	2,953	293	943	5,317	6,000	89%
155200518	SEMINAR & TRAVEL EXPENSES	110	-	-	10	120	500	24%
155200519	EDUCATION EXPENSES	-	235	355	425	1,015	1,000	102%
155200520	WORKER'S COMPENSATION INSURANCE	4,914	(2,414)	2,262	2,142	6,905	22,000	31%
155200620	STATE PROJECT WATER PURCHASED	47,759	145,148	277,701	348,700	819,308	480,000	171%
155200621	GROUNDWATER PURCHASE (SMWC)	150,000	142,000	150,000	100,000	542,000	550,000	99%
		586,572	724,833	1,124,447	1,179,977	3,615,829	3,353,670	108%
Transmission and Distribution								
155300237	HEALTH INSURANCE	21,916	28,997	30,097	30,193	111,202	130,000	86%
155300243	RETIREMENT/CALPERS	21,602	28,499	28,725	26,663	105,489	140,000	75%
155300501	LABOR	56,503	88,311	93,444	117,875	356,133	435,000	82%
155300502	BEREAVEMENT/SEMINAR/JURY DUTY	110	241	-	854	1,205	6,500	19%
155300503	SICK LEAVE	4,317	6,890	5,600	(1,168)	15,639	18,000	87%
155300504	VACATION	4,415	3,667	4,507	(743)	11,846	24,000	49%
155300505	HOLIDAYS	8,061	2,045	3,658	8,195	21,958	20,000	110%
155300507	LIFE INSURANCE	562	864	750	738	2,914	3,400	86%
155300508	UNIFORMS, EMPLOYEE BENEFITS	529	866	1,413	214	3,021	4,430	68%
155300518	SEMINAR & TRAVEL EXPENSES	-	-	-	10	10	1,000	1%
155300519	EDUCATION EXPENSES	115	150	118	-	383	2,000	19%
155300520	WORKER'S COMPENSATION INSURANCE	6,906	(3,067)	3,048	3,702	10,588	38,000	28%
155300530	MAINT PIPELINE/FIRE HYDRANT	4,515	27,325	17,358	44,835	94,033	82,500	114%
155300531	LINE LOCATES	487	1,106	412	998	3,002	2,000	150%
155300534	MAINT METERS & SERVICES	14,952	87,984	23,109	35,591	161,636	95,000	170%
155300535	BACKFLOW DEVICES	-	-	278	-	278	750	37%
155300536	MAINTENANCE RESERVOIRS/TANKS	605	-	635	-	1,240	10,000	12%
155300537	MAINTENANCE PRESSURE REGULATOR	4,339	6,454	-	-	10,794	18,000	60%

Beaumont Cherry Valley Water District
Year End Report (Detail)
For the Calendar Year ended December 31, 2009

		First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Year to Date (as of 01/28/10)	Budget	Percent to Budget
155300538	INSPECTIONS	9,918	10,355	7,640	7,539	35,452	40,000	89%
155300539	INVENTORY ADJUSTMENTS	-	-	-	-	-	-	
155300540	INVENTORY PURCHASE DISCOUNTS	(3,111)	(2,359)	(741)	(952)	(7,163)	-	
155300541	OBSOLETE OR DAMAGED INVENTORY	-	2,532	81	92,953	95,566	-	
		159,853	290,685	220,790	275,495	946,822	1,070,580	88%
Customer Accounts								
155400237	HEALTH INSURANCE	7,848	8,805	7,697	8,125	32,475	42,000	77%
155400243	RETIREMENT/CALPERS	7,059	7,711	6,820	6,272	27,863	40,000	70%
155400501	LABOR	21,205	25,960	22,626	27,930	97,721	95,000	103%
155400502	BEREAVEMENT/SEMINAR/JURY DUTY	45	-	531	450	1,026	500	205%
155400503	SICK LEAVE	1,134	1,582	572	753	4,041	2,000	202%
155400504	VACATION	2,321	426	1,133	(456)	3,424	5,850	59%
155400505	HOLIDAYS	2,283	727	1,067	2,261	6,338	5,500	115%
155400507	LIFE INSURANCE	177	237	170	168	753	900	84%
155400508	UNIFORMS, EMPLOYEE BENEFITS	-	392	277	115	784	890	88%
155400519	EDUCATION EXPENSES	-	-	-	340	340	1,000	34%
155400520	WORKER'S COMPENSATION	2,206	(1,071)	274	639	2,048	8,000	26%
		44,278	44,769	41,167	46,596	176,811	201,640	88%
Administration								
155500236	DENTAL INSURANCE	337	225	(112)	-	450	-	
155500237	HEALTH INSURANCE	35,504	42,387	35,786	36,041	149,718	148,500	101%
155500243	RETIREMENT/CALPERS	62,269	68,281	46,865	40,822	218,237	275,500	79%
155500501	LABOR	160,141	276,664	158,820	212,894	808,520	830,000	97%
155500502	BEREAVEMENT/SEMINAR/JURY DUTY	-	-	-	-	-	2,500	
155500503	SICK LEAVE	50,337	35,231	5,552	(15,175)	75,945	100,000	76%
155500504	VACATION	12,112	22,591	5,854	(3,372)	37,184	38,000	98%
155500505	HOLIDAYS	15,807	3,640	6,889	11,605	37,940	40,000	95%
155500507	LIFE INSURANCE	1,321	1,792	1,157	1,168	5,438	4,800	113%
155500518	SEMINAR & TRAVEL EXPENSES	577	-	-	245	822	6,000	14%
155500519	EDUCATION EXPENSES	-	-	-	90	90	1,000	9%
155500520	WORKER'S COMPENSATION INSURANCE	5,939	(2,891)	1,302	2,129	6,479	25,000	26%
155500522	UNEMPLOYMENT INSURANCE	4,516	473	207	7,134	12,329	-	
155500547	EMPLOYER SHARE FOR RETIRED (CALP	474	711	1,659	1,469	4,313	-	
155500548	ADMINISTRATIVE COSTS (CALPERS)	433	420	402	413	1,668	-	
155500549	BANK CHGS/MONEY MARKET/TRANS. FE	7,193	7,940	8,649	5,761	29,544	14,600	202%
155500553	TEMPORARY LABOR	3,638	-	-	-	3,638	17,500	21%
155500555	OFFICE SUPPLIES	10,798	12,039	11,442	14,980	49,259	55,000	90%
155500556	OFFICE EQUIPMENT/SERVICE AGREEME	16,356	16,824	15,104	36,978	85,262	60,000	142%

Beaumont Cherry Valley Water District
Year End Report (Detail)
For the Calendar Year ended December 31, 2009

		First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Year to Date (as of 01/28/10)	Budget	Percent to Budget
155500557	OFFICE MAINTENANCE	3,687	3,594	2,499	4,141	13,921	20,000	70%
155500558	MEMBERSHIP DUES	-	1,300	51	18,883	20,234	15,000	135%
155500559	ARMORED CAR	1,177	1,179	791	-	3,148	5,000	63%
155500560	OFFICE EQUIP.MAINT. & REPAIRS	64	-	1,735	-	1,799	3,200	56%
155500561	POSTAGE	14,261	10,420	2,526	8,783	35,990	40,000	90%
155500562	SUBSCRIPTIONS	1,077	(810)	197	1,023	1,486	2,850	52%
155500563	MISCELLANEOUS OPERATING SUPPLIES	3,004	2,203	5,421	5,028	15,656	15,000	104%
155500564	MISCELLANEOUS TOOLS/EQUIPMENT	808	687	3,077	3,608	8,180	15,000	55%
155500567	EMPLOYEE MEDICAL/FIRST AID	129	-	160	-	289	600	48%
155500568	RANDOM DRUG TESTING	-	-	25	-	25	500	5%
155500570	PROPERTY/AUTO/GEN LIABILITY INSURANCE	(4,437)	-	59,672	(5,487)	49,748	80,090	62%
155500572	STATE MANDATES AND TARRIFFS	7,365	735	7,602	9,932	25,632	30,000	85%
155500574	PUBLIC EDUCATION	-	8,265	-	-	8,265	10,000	83%
155500577	PROPERTY TAXES - OUT OF DISTRICT P.	-	6,410	-	6,274	12,683	6,410	198%
155500578	IT SUPPORT/SOFTWARE SUPPORT	27,121	9,836	10,218	10,467	57,642	65,000	89%
155500630	ACCOUNTS RECEIVABLE	905	876	-	290	2,071	1,000	207%
155510550	BOARD OF DIRECTOR FEES	9,200	10,000	9,000	9,800	38,000	60,000	63%
155510551	SEMINAR & TRAVEL EXPENSES	577	235	519	-	1,331	3,500	38%
155510552	ELECTION EXPENSES	202	-	-	-	202	22,575	1%
		452,890	541,256	403,070	425,924	1,823,139	2,014,125	91%
Maintenance & General Plant								
155610515	ELECTRIC - 560 MAGNOLIA AVE	3,962	4,508	7,163	4,325	19,958	22,000	91%
155610580	TELEPHONE - 560 MAGNOLIA AVE	8,008	10,025	10,144	9,578	37,756	55,000	69%
155610581	SANITATION - 560 MAGNOLIA AVE	800	520	516	(328)	1,508	2,400	63%
155610582	MAINTENANCE - 560 MAGNOLIA AVE	990	371	618	644	2,623	3,500	75%
155615501	LABOR - 12303 OAK GLEN ROAD	342	-	-	-	342	1,000	34%
155615515	ELECTRIC - 12303 OAK GLEN ROAD	688	455	717	667	2,527	1,500	168%
155615582	MAINTENANCE/REPAIR - 12303 OAK GLE	34	477	157	419	1,087	3,000	36%
155615583	PROPANE - 12303 OAK GLEN ROAD	-	123	-	-	123	1,500	8%
155620501	LABOR - 13695 OAK GLEN ROAD	-	-	-	-	-	1,000	0%
155620515	ELECTRIC - 13695 OAK GLEN ROAD	-	-	212	440	652	1,000	65%
155620582	MAINTENANCE/REPAIR - 13695 OAK GLE	19	560	2,053	366	2,998	3,000	100%
155620583	PROPANE - 13695 OAK GLEN ROAD	-	27	-	226	252	1,500	17%
155625501	LABOR - 13697 OAK GLEN ROAD	-	-	-	-	-	1,000	0%
155625515	ELECTRIC - 13697 OAK GLEN ROAD	547	328	483	421	1,779	1,500	119%
155625582	MAINTENANCE/REPAIR - 13697 OAK GLE	19	1,272	1,873	268	3,432	3,000	114%
155625583	PROPANE - 13697 OAK GLEN ROAD	738	524	-	247	1,509	1,500	101%
155630501	LABOR - 9781 AVENIDA MIRAVILLA	-	-	-	-	-	1,000	0%

Beaumont Cherry Valley Water District
Year End Report (Detail)
For the Calendar Year ended December 31, 2009

		First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Year to Date (as of 01/28/10)	Budget	Percent to Budget
155630515	ELECTRIC - 9781 AVENIDA MIRAVILLA	229	46	238	532	1,045	300	348%
155630582	MAINTENANCE/REPAIR - 9781 AVENIDA M	93	1,743	3,700	33	5,568	8,000	70%
155630583	PROPANE - 9781 AVENIDA MIRAVILLA	149	27	486	185	847	-	
155635515	ELECTRIC - 815 E. 12TH STREET	912	1,342	2,182	1,630	6,066	9,000	67%
155635580	TELEPHONE - 815 E. 12TH STREET	89	158	160	223	630	480	131%
155635581	SANITATION - 815 E. 12TH STREET	489	733	712	712	2,646	3,000	88%
155635582	MAINTENANCE/REPAIR - 815 E. 12TH ST	636	1,107	846	1,342	3,931	4,000	98%
155640581	SANITATION - 11083 CHERRY AVE	675	675	675	675	2,700	3,000	90%
155700589	AUTO/FUEL	11,174	14,735	22,048	25,133	73,090	120,000	61%
155700590	SAFETY EQUIPMENT	22	-	-	-	22	3,000	1%
155700591	COMMUNICATION MAINTENANCE	-	-	-	-	-	1,000	0%
155700592	REPAIR & MAINT OF GEN EQUIPMENT	-	-	335	780	1,116	3,000	37%
155700593	REPAIR VEHICLES AND TOOLS	1,397	3,719	19,752	2,191	27,058	30,000	90%
155700594	LARGE EQUIPMENT MAINTENANCE	3,057	7,754	17,126	683	28,621	35,000	82%
155700595	EQUIP. PREVENTATIVE MAINTENANCE	-	-	-	-	-	1,000	0%
155700596	AUTO/EQUIPMENT OPERATION	7,612	7,557	16,214	10,419	41,803	20,000	209%
155700597	MAINT GENERAL PLANT (BUILDINGS)	3,249	519	704	920	5,392	10,000	54%
155700598	LANDSCAPE MAINTENANCE	8,210	11,877	11,850	12,922	44,859	72,000	62%
155700601	RECHARGE FAC, CANYON & POND MAIN	2,166	10,801	9,155	4,768	26,889	18,000	149%
		56,307	81,984	130,116	80,420	348,827	445,180	78%
Engineering (in-house)								
155800237	HEALTH INSURANCE	1,159	1,389	516	810	3,873	5,200	74%
155800243	RETIREMENT/CALPERS	3,072	3,631	1,145	1,829	9,677	17,000	57%
155800501	LABOR	20,307	25,327	8,493	21,893	76,019	120,000	63%
155800502	BEREAVEMENT/SEMINAR/JURY DUTY	-	-	-	-	-	500	0%
155800503	SICK LEAVE	-	-	-	-	-	2,000	0%
155800504	VACATION	-	-	-	(605)	(605)	3,200	-19%
155800505	HOLIDAY	891	236	709	965	2,801	2,600	108%
155800507	LIFE INSURANCE	84	118	32	56	289	312	93%
155800518	SEMINAR & TRAVEL EXPENSES	-	-	-	-	-	500	0%
155800519	EDUCATION EXPENSE	421	-	-	-	421	5,000	8%
155800520	WORKER'S COMPENSATION	1,018	(490)	414	128	1,070	4,000	27%
		26,952	30,210	11,309	25,075	93,546	160,312	58%
155820614	STWMA - PROJECT COMMITTEE NO. 1	-	185,264	-	(4,220)	181,044	-	
		-	185,264	-	(4,220)	181,044	-	
155810611	GENERAL LEGAL	44,705	61,901	37,188	54,107	197,901	125,000	158%

Beaumont Cherry Valley Water District
Year End Report (Detail)
For the Calendar Year ended December 31, 2009

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155800612	DEVELOPMENT - REIMB. LEGAL	-	-	-	-	-	1,000	
155810614	AUDIT	15,153	-	3,666	-	18,819	19,000	99%
155810616	ACCOUNTING (NON AUDIT)	-	-	7,456	3,300	10,756	1,000	1076%
155820611	GENERAL ENGINEERING	52,949	29,815	19,882	14,219	116,864	120,000	97%
155820612	DEVELOPMENT - REIMB. ENGINEERING	1,946	1,867	-	538	4,352	40,000	11%
155820615	ENGINEERING - PERMITTING (REC WATE	855	-	-	-	855	50,000	2%
155820618	REC WATER PROJ CONTRACT ADMIN	-	20	-	-	20	45,000	0%
		115,607	93,602	68,192	72,164	349,566	401,000	87%
155700599	SYSTEM DEPRECIATION	<u>253,787</u>	<u>253,787</u>	<u>253,787</u>	<u>253,787</u>	<u>1,015,150</u>	-	
		253,787	253,787	253,787	253,787	1,015,150		
	Total Operating Expenses	1,696,246	2,246,391	2,252,878	2,355,219	8,550,734	7,646,507	112%
	Income (Loss) from Operations	(17,568)	204,285	570,965	(255,422)	502,260	1,317,179	
Nonoperating Revenues (expenses):								
Rent & Utilities Reimbursement								
144011412	RENT - 12303 OAK GLEN RD	-	400	600	600	1,600	-	
144012412	Rent - 13695 Oak Glen Rd	-	-	600	400	1,000	-	
144013412	Rent - 13697 Oak Glen Rd	-	-	400	600	1,000	-	
144014412	Rent - 9781 Avenida Miravilla	-	-	600	400	1,000	-	
144015515	ELECTRIC & PROPANE	-	-	892	667	1,559	-	
144016515	ELECTRIC & PROPANE	-	-	181	666	847	-	
144017515	ELECTRIC & PROPANE	-	-	359	668	1,027	-	
144018515	ELECTRIC & PROPANE	-	-	286	508	794	-	
		-	400	3,918	4,509	8,827	-	
Miscellaneous Expense								
155500573	MISCELLANEOUS EXPENSES	<u>(484)</u>	<u>748</u>	<u>(419)</u>	<u>(2,785)</u>	<u>(2,940)</u>	<u>(1,000)</u>	294%
		(484)	748	(419)	(2,785)	(2,940)	(1,000)	294%
Investment Income								
144010446	BONITA VISTA REPAYMENT - INTEREST	4,010	4,024	1,541	3,798	13,373	34,000	39%
144020435	INTEREST INCOME	<u>-</u>	<u>15,709</u>	<u>12,282</u>	<u>12,201</u>	<u>40,193</u>	<u>36,000</u>	112%
		4,010	19,733	13,824	16,000	53,566	70,000	77%
	Total Nonoperating Revenues	3,526	20,881	17,323	17,723	59,453	69,000	86%
	Income Before Contributions	(14,042)	225,166	588,287	(237,699)	561,713	1,386,179	

Beaumont Cherry Valley Water District
Year End Report (Detail)
For the Calendar Year ended December 31, 2009

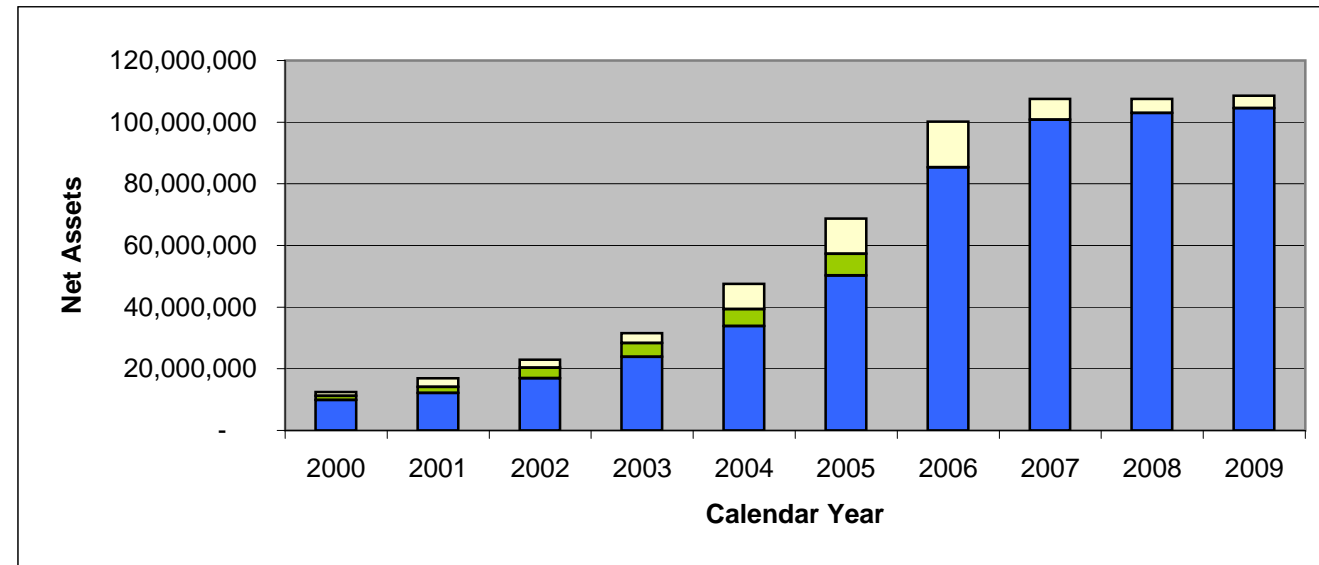
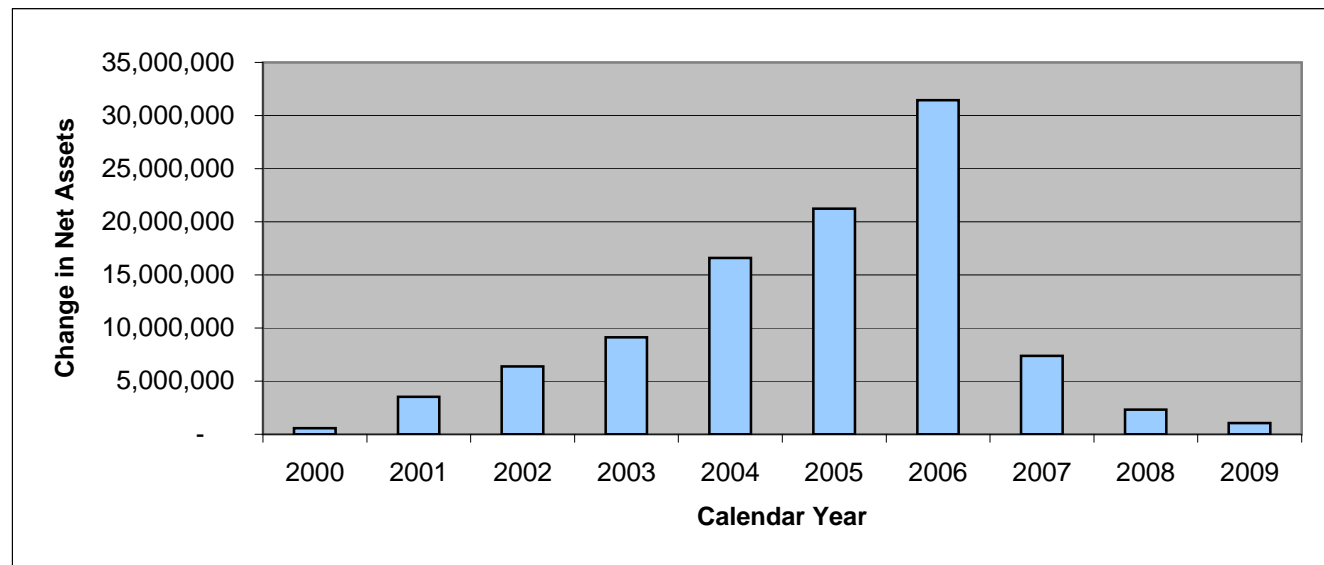
		First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Year to Date (as of 01/28/10)	Budget	Percent to Budget
Capital Contributions:								
Facilities Charges								
144020422	WELLS	1,139	25,071	7,163	-	33,373		
144020423	WATER RIGHTS (SWP)	192,815	15,864	4,533	-	213,212		
144020424	WATER TREATMENT PLANT	571	11,927	3,408	-	15,905		
144020425	FF - LOCAL WATER RESOURCES	80,731	6,281	1,795	-	88,806		
144020426	FF - RECYCLED WATER FACILITIES	726	18,156	5,187	-	24,069		
144020427	FF - TRANSMISSION	934	20,306	5,802	-	27,041		
144020428	FF - STORAGE	1,173	26,004	7,430	-	34,606		
144020429	FF - BOOSTER	88	1,800	514	-	2,402		
144020430	FACILITY FEES - PRESSURE REDUCING	45	919	263	-	1,227		
144020431	FACILITY FEES - MISCELLANEOUS PROJ	38	803	229	-	1,071		
144020432	FACILITY FEES - FINANCING COSTS	183	3,950	1,129	-	5,261		
		278,443	131,080	37,451	-	446,974	-	
Front footage fees and other reimbursements								
144020421	FRONT FOOTAGE FEES & OTHER	-	31,640	-	-	31,640		
		-	31,640	-	-	31,640	-	
Total Capital Contributions		278,443	162,720	37,451	-	478,614	-	
Changes in Net Assets		264,401	387,886	625,739	(237,699)	1,040,327	1,386,179	

Beaumont Cherry Valley Water District
Construction in Progress
Year End Report (Detail)
For the Calendar Year ended December 31, 2009

		First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Year to Date (as of 01/28/10)	Budget	Percent to Budget
Construction in Progress								
2-1-0001	NEW SERVICE INSTALLATION	21,295	53,887	51,015	41,005	167,202	-	
2-1-0006	WATER MASTER PLAN UPDATE	6,896	353	-	-	7,249	35,000	21%
2-1-0304	RECYCLED WATER SYSTEM	1,413	480	320	5,476	7,689	-	
2-1-0605	SUNNY CAL EGG RANCH WELL REHAB	-	10,032	-	-	10,032	-	
2-1-0700	SRF LOAN - RECYCLED WATER SYSTEM	-	645	1,201	1,748	3,594	-	
2-1-0710	CV POLLUTION CONTROL PROJ	-	-	-	-	-	100,000	0%
2-1-0809	2800 ZONE RECYCLED WATER TANK PH 1	-	829	23,648	929,832	954,309	2,200,000	43%
2-1-0810	24" RECYCLED MAIN BROOKSIDE PH 2	9,341	2,532	16,764	204,278	232,915	750,000	31%
2-1-0811	1 MG RESERVOIR/BOOSTER PH 3	-	2,466	17,093	43,896	63,456	1,300,000	5%
2-1-0812	24" RECYCLED MAIN WESTERLY LOOP PH 4B	-	2,310	47,857	51,493	101,660	5,000,000	2%
2-1-0813	REC MAIN RING RANCH/OAK VALLEY PH 5	1,627	11,363	60,919	45,613	119,522	1,700,000	7%
2-1-0815	EDGAR 8" REPLACEMENT PIPELINE	113,294	28,283	-	-	141,577	150,000	94%
2-1-0816	STATE WATER PIPELINE - PERM CONNECTION	96	-	25,000	362,449	387,545	400,000	97%
2-1-0818	24" RECYCLED MAIN WESTERLY LOOP PH 4A	-	-	-	57,473	57,473	-	
2-1-0901	2007 JOHN DEERE BACKHOE 310SG	-	-	46,763	-	46,763	50,000	94%
2-1-0902	1 TON TRUCK WITH 3-4 TON DUMP BED	-	35,154	-	-	35,154	50,000	70%
2-1-0904	LOAN AMORTIZATION SOFTWARE - BONITA VI	-	-	-	-	-	3,500	0%
2-1-0905	URBAN WATER MANAGEMENT PLAN UPDATE	-	-	-	-	-	30,000	0%
2-1-0906	GIS/GPS SOFTWARE PURCHASE	235	-	41,707	4,500	46,442	65,000	71%
2-1-0907	OVP 24" & 10" MAIN RELOCATION	530	139,353	10,971	18,581	169,434	-	
2-1-0909	NEW SQL SERVER 2009	-	-	-	1,044	1,044	-	
		154,728	287,686	343,257	1,767,389	2,553,060	11,833,500	22%

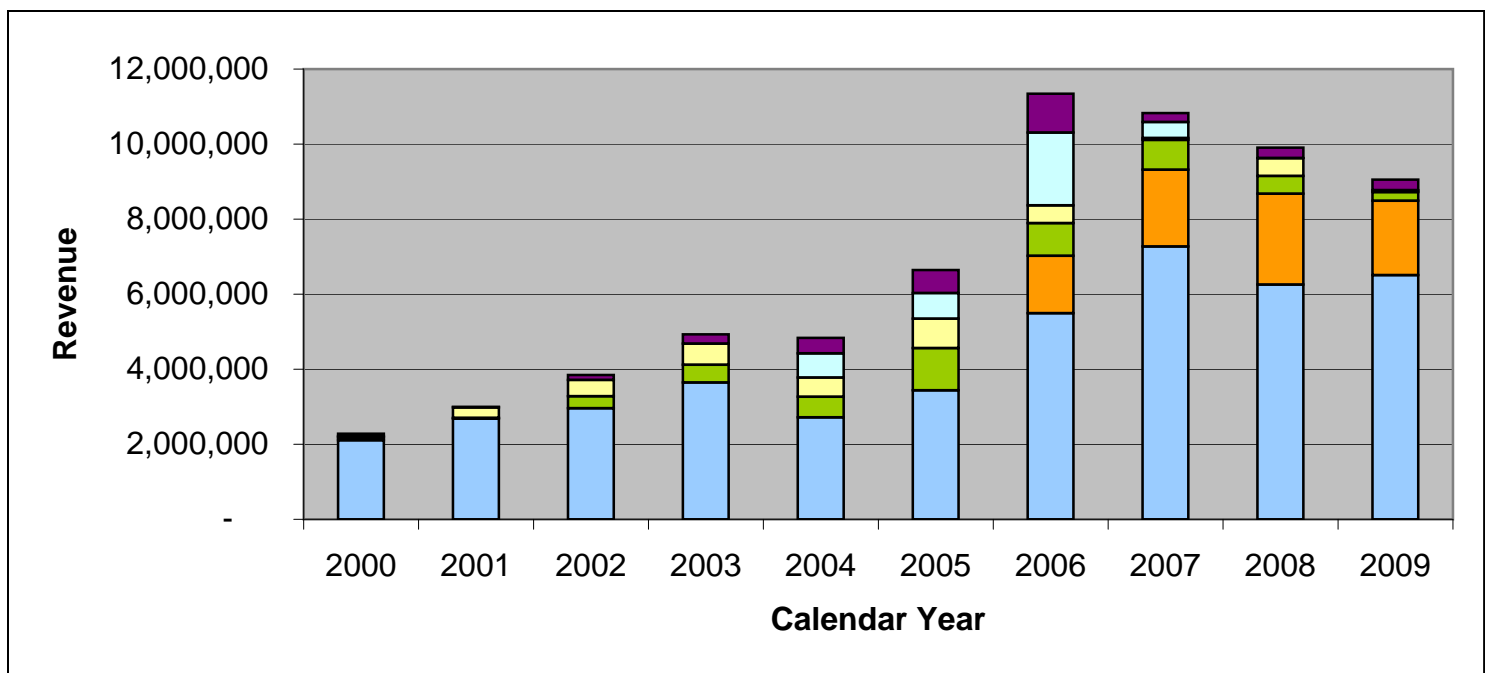
Beaumont Cherry Valley Water District
Changes in Net Assets and Nets Assets by Components
Last Ten Calendar Years

	Calendar Year									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Changes in net assets:										
Operating revenues (see Schedule 2)	2,279,382	2,999,517	3,846,858	4,928,515	4,837,119	6,643,885	11,342,719	10,825,865	9,907,123	9,052,994
Operating expenses (see Schedule 3)	(1,607,517)	(1,607,517)	(2,420,631)	(3,185,817)	(4,618,697)	(4,598,597)	(5,617,021)	(7,110,797)	(7,448,834)	(7,535,584)
Depreciation	<u>(305,062)</u>	<u>(359,317)</u>	<u>(512,606)</u>	<u>(576,493)</u>	<u>(573,024)</u>	<u>(698,427)</u>	<u>(749,218)</u>	<u>(1,140,443)</u>	<u>(1,763,321)</u>	<u>(1,015,150)</u>
Operating income(loss)	<u>366,803</u>	<u>1,032,683</u>	<u>913,621</u>	<u>1,166,205</u>	<u>(354,602)</u>	<u>1,346,861</u>	<u>4,976,480</u>	<u>2,574,625</u>	<u>694,968</u>	<u>502,260</u>
Non-operating revenues(expenses)										
Standby Charges	-	-	-	-	878,485	1,008,814	-	-	-	-
Rent and Utilities reimbursement	-	-	-	-	3,546	400	700	-	-	8,827
Miscellaneous Expense	(5,153)	(17,222)	(16,526)	(25,065)	(31,740)	(223,637)	(313,388)	(10,931)	(8,182)	(2,940)
Investment Income	<u>114,972</u>	<u>93,840</u>	<u>98,588</u>	<u>77,663</u>	<u>151,075</u>	<u>564,411</u>	<u>798,288</u>	<u>405,525</u>	<u>82,260</u>	<u>53,566</u>
Total non operating revenues(expenses), net	<u>109,819</u>	<u>76,618</u>	<u>82,062</u>	<u>52,598</u>	<u>1,001,366</u>	<u>1,349,988</u>	<u>485,600</u>	<u>394,594</u>	<u>74,078</u>	<u>59,453</u>
Net income(loss) before capital contributions	<u>476,622</u>	<u>1,109,301</u>	<u>995,683</u>	<u>1,218,803</u>	<u>646,764</u>	<u>2,696,849</u>	<u>5,462,080</u>	<u>2,969,219</u>	<u>769,046</u>	<u>561,713</u>
Capital contributions	<u>106,028</u>	<u>2,421,885</u>	<u>5,376,902</u>	<u>7,895,716</u>	<u>15,962,374</u>	<u>18,527,779</u>	<u>25,995,635</u>	<u>4,400,975</u>	<u>1,547,784</u>	<u>478,614</u>
Changes in net assets	<u>582,650</u>	<u>3,531,186</u>	<u>6,372,585</u>	<u>9,114,519</u>	<u>16,609,138</u>	<u>21,224,628</u>	<u>31,457,715</u>	<u>7,370,194</u>	<u>2,316,830</u>	<u>1,040,327</u>
Net assets by component:										
Invested in capital assets, net of related debt	9,865,993	12,170,851	16,886,950	23,846,421	33,867,768	50,228,648	85,339,151	100,799,011	102,938,881	104,488,309
Restricted	1,340,069	1,918,021	3,456,264	4,460,695	5,439,117	7,094,009	-	-	-	-
Unrestricted	<u>1,204,380</u>	<u>2,819,112</u>	<u>2,548,870</u>	<u>3,282,774</u>	<u>8,193,831</u>	<u>11,402,687</u>	<u>14,843,908</u>	<u>6,754,242</u>	<u>4,651,475</u>	<u>4,142,374</u>
Total net assets	<u>12,410,442</u>	<u>16,907,984</u>	<u>22,892,084</u>	<u>31,589,890</u>	<u>47,500,716</u>	<u>68,725,344</u>	<u>100,183,059</u>	<u>107,553,253</u>	<u>107,590,356</u>	<u>108,630,683</u>



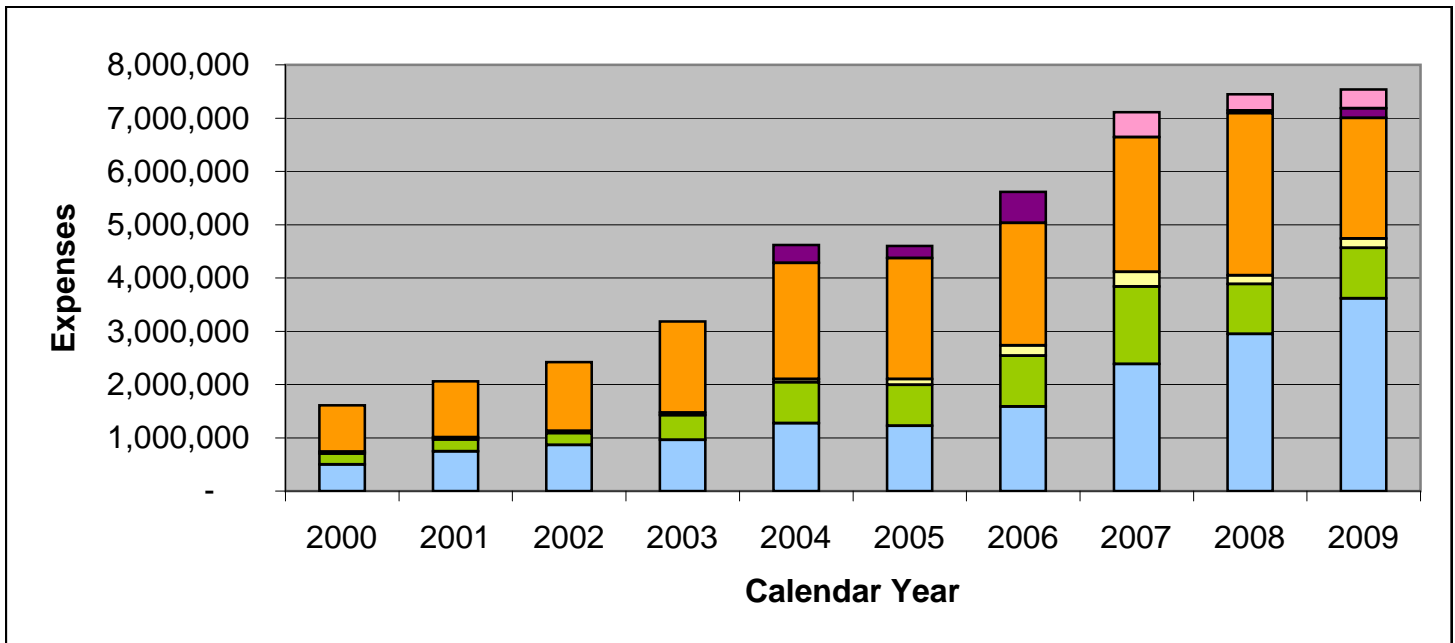
**Beaumont Cherry Valley Water District
Operating Revenue by Source
Last Ten Calendar Years**

Fiscal Year	Water Sales	Pass Thru Charges	Service Connections	Development Reimb	Inspection Reimb	Other	Operating Revenue
2000	2,106,817	-	71,649	40,250	-	60,666	2,279,382
2001	2,682,999	-	21,361	276,010	-	19,147	2,999,517
2002	2,957,814	-	321,756	434,287	-	133,001	3,846,858
2003	3,645,892	-	472,042	563,600	-	246,981	4,928,515
2004	2,716,809	-	547,930	511,816	646,596	413,968	4,837,119
2005	3,436,947	-	1,126,307	784,125	680,784	615,722	6,643,885
2006	5,490,413	1,534,972	870,063	471,207	1,941,626	1,034,438	11,342,719
2007	7,271,345	2,045,162	796,290	49,536	427,501	236,031	10,825,865
2008	6,254,605	2,422,796	472,034	474,197	6,880	276,611	9,907,123
2009	6,508,360	1,983,412	227,704	54,345	-	279,173	9,052,994



**Beaumont Cherry Valley Water District
Operating Expenses by Activity
Last Ten Calendar Years**

Fiscal Year	Pumping Expenses	Transmission & Distribution	Customer Accounts	General & Administrative	San Timoteo Watershed	Professional Services	Total Operating Expenses
2000	501,276	199,050	37,855	869,336			1,607,517
2001	745,401	223,313	38,239	1,051,979	-	-	2,058,932
2002	863,910	223,645	43,412	1,289,664	-	-	2,420,631
2003	962,079	460,332	46,077	1,717,329	-	-	3,185,817
2004	1,271,511	773,407	56,332	2,182,028	335,419	-	4,618,697
2005	1,222,663	771,318	108,121	2,268,095	228,400		4,598,597
2006	1,583,416	955,636	194,824	2,301,548	581,597		5,617,021
2007	2,385,970	1,452,831	275,400	2,531,392	-	465,204	7,110,797
2008	2,946,405	937,719	163,190	3,046,205	45,500	309,815	7,448,834
2009	3,615,829	946,822	176,811	2,265,512	181,044	349,566	7,535,584



Memorandum

Date: January 28, 2010
From: Anthony Lara, Interim General Manager
To: Finance and Audit Committee
Subject: Proposals for Professional Auditing Services

The District received a total of six proposals for Professional Audit Services.

Proposing Firm	Fee for Year Ending 12/31/09	State Controller's Report	Total
Teaman, Ramirez & Smith, Inc.	15,000	500	15,500
Vavrinek, Trine, Day & Co., LLP	15,000	700	15,700
Charles Z. Fedak & Company	16,500	750	17,250
Mayer Hoffman McCann	17,820	880	18,700
Siebert Botkin Hickey & Associates, LLP	17,900	1,650	19,550
Eadie & Payne LLP	23,500	500	24,000



**Siebert Botkin
& Associates, LLP**

Certified Public Accountants

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January 27, 2010

Board of Directors
Beaumont Cherry Valley Water District
560 Magnolia Ave.
Beaumont, CA 92223

INTERIM REPORT ON FINANCIAL CONSULTING PROJECT

We are pleased to provide an update to Board of Directors on the status of the ongoing Financial Consulting Project (the Project). Beginning October 2009 we began working with the staff of the district to review the processing and controls surrounding the collection and disbursement of funds, reconciliation of accounts, and internal financial statement preparation. The report is organized by major segment with a discussion of the work performed, issues noted, and recommendations for improvements.

General Internal Controls

We conducted interviews with each of the accounting and finance staff to gain an understanding of the overall flow of funds and transactions through the District. In any internal control structure it is important to keep a cost/benefit analysis in mind. For every control in place there is a cost and so the cost of implementing the control should be considered in light of the benefit it is likely to generate. In general, it appears that the organizational structure at the line employee level strikes an appropriate balance in the cost/benefit analysis. It seems that the proper number of employees is utilized to provide adequate segregation of duties to prevent any one employee from having access to too many parts of the control system or performing conflicting duties.

Issue #1: Lack of Review of Adjustments to Customer Accounts:

We noted that all accounting staff has access to the billing system and can make adjustments to customer accounts. Based on discussions with the Customer Service Supervisor, the Commercial Office Supervisor, and the Business Manager the reasons for this are understandable since each of the employees perform some functions which require them to make adjustments to customer accounts. In addition, all employees are cross-trained to be able to field phone calls and handle customer service transactions in the designated employee's absence.

We noted that there is a process in place to obtain pre-approval from the Customer Service Supervisor or Commercial Office Supervisor. When an adjustment is required, the initiating employee fills out a form detailing the type and reason for the adjustment. The form is then approved by a supervisor and the employee processes the adjustment. However, there is no control in the system that prevents an employee from processing an unauthorized adjustment. In concept, it is possible for an employee to receive a cash payment from a customer and divert the funds to personal use. The defalcation could be concealed through the posting of an adjustment to the account to eliminate the balance due. In addition, manual adjustments could be used to write-off customer balances when legitimate payments are not diverted (i.e. family and friend accounts).

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In looking at the overall system this weakness is somewhat mitigated by other factors such as video surveillance of the front counter where employees are most likely to encounter cash. In addition customers are provided a receipt which requires entry of the transaction into the cash receipting system.

Recommendation #1:

To further mitigate the risk of unauthorized adjustments, we recommend that the Commercial Office Supervisor periodically run a report from the accounting system showing the processed manual adjustments and tracing a sample of the postings to the approval for the transaction.

Issue #2: Lack of Clear Job Descriptions and Functions:

During our review of the functions performed by the Commercial Office Supervisor and the Business Manager we noted that formal job descriptions exist but do not fully correlate with the actual duties performed. We noted that the core duties appear to be reasonable and provide for good separation of duties at the management level; however, not all of the duties are included in the job descriptions for these positions. In addition, some functions which are included in the job descriptions are not being performed. It appears that the District lacks the higher level review of an experienced accounting professional knowledgeable about governmental accounting principles and long-term strategic financial planning.

Recommendation #2:

Preliminarily, we believe the District should consider pursuing one or more of the following options: (1) training existing staff to perform the duties typically expected of a controller and chief financial officer, (2) utilizing the services of an external firm to deliver these services or (3) utilizing a part-time professional such as a retired chief financial officer with experience in municipal water districts to provide these services to the District. Once a course of action is determined, the District should revise existing job descriptions to accurately reflect the expectations of each position.

Bank Reconciliation Process

During our discussions with management and staff we noted that there were several difficulties encountered preventing the timely completion of the monthly reconciliation of each bank account. One issue related specifically to the way the prior banking institution processed credit card payments but has been resolved with the new financial institution. Previously, certain credit card payments were deposited into the Wells Fargo A/P Checking account but were posted to the Wells Fargo MMS account in the general ledger, requiring manual journal entries to correct the ledger in order to reconcile. However, other issues remain which make the timely completion of the bank account difficult and are discussed below.

Issue #3: Responsible Position for Preparing Bank Reconciliation:

We noted that the Inventory Control Specialist is responsible for preparing the monthly bank reconciliation. Due to a lack of detailed knowledge of the accounting system it seems that this person is not best suited for this responsibility. The person performing the monthly bank reconciliation should be someone who is very familiar with the accounting system and who does not have access to the funds of the District.

Recommendation #3:

Based on our review of the duties and functions of each position we believe the Business Manager is best suited to perform the monthly bank reconciliation. The Business Manager possesses extensive knowledge of the accounting system, does not physically handle incoming funds, and is not an authorized signer on the account.

Issue #4: System Problems Recording Credit Card Payments:

We noted that credit card payments processed through the District's website are recorded through the utility billing (UB) module of the accounting system rather than the cash receipts (CR) module. The CR module posts deposits to the general ledger in the amounts that easily correspond to the deposits posted to the bank account, enabling straightforward bank reconciliations. This applies to cash, checks, and credit cards processed by District personnel.

The online payments, however, are processed through the UB system and do not post directly to the general ledger in amounts that easily correspond to the activity posted to the bank account. Instead, the credit card payments are batched with other UB transactions with the net amount posted to the bank account. This makes it extremely difficult to match up the summary posting in the general ledger with the detailed transactions on the bank statement. Primarily, the credit card payments are batched with returned check transactions (also posted through UB) with the net amount posting to the general ledger. For example, on a given day the UB system processes credit card payments of \$100 and returned customer checks of \$150. The system will post a negative \$50 to the general ledger, but the bank statement will show the deposit and returned items separately. As a result, staff is unable to "clear" the negative \$50 in the accounting system.

It is unclear at this point whether this situation is a system limitation or whether the UB system can be recoded to allow for separate batching of the credit card payments and returned checks.

Recommendation #4:

We recommend that staff work with the accounting system vendor to determine if the UB system issues can be remedied through modification of the codes used by the District. If this is not possible we recommend the District develop a procedure for using manual journal entries to separate the batch postings into amounts that will easily reconcile with the amounts posted to the bank statement.

Financial Reporting

Issue #5: Monthly Financial Reporting Process

During our review of the financial reporting process we noted that the monthly financials are essentially produced on cash basis before any kind of monthly closing process is performed. This results in financials that do not reflect figures based on generally accepted accounting principles as applied to governmental units. The cumulative monthly financials as presented at the end of the year are likely to vary from the final audited financial statements since material adjustments are required to be posted to during the audit process.

Recommendation #5:

We recommend that the District develop a monthly closing process to be performed before the monthly financials are prepared including: (1) preparation of the bank reconciliation and (2) posting of known adjustments to accounts such as depreciation, deferred revenue and capitalization of capital assets.

Issue #6: Reporting of District Fund Equity or Net Assets

We noted that staff currently present of report of "Fund Balances" each month. It is unclear about what is actually supposed to be represented in this report. Apparently at one point in time the fund balances matched the District's cash balance. In governmental funds (as opposed to enterprise type funds as used by the District) one

might expect to see a report that details the fund balance and derive from that the resources that are available for spending.

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However, in the Districts operations, the fund balance, or more appropriately “net assets” (meaning the excess of total assets over total liabilities), would not necessarily represent the spendable cash balance. Because the District’s financials are maintained on a “full accrual” basis, accounts such as inventory, accounts receivable, capital assets, accounts payable, and deferred revenue among others will all affect bottom line net assets causing the equity to vary, potentially significantly, from the cash balances. Presentation of this type of report may give readers the impression that it should match the cash balance and cause confusion when it actually does not match.

Measurement of net assets over time is valuable and gives the Board, management, and others the ability to assess the financial condition of the District and to evaluate whether the condition is improving or deteriorating over time.

Recommendation #6:

We recommend that the District modify the existing fund balance report to reflect the net assets of the District on a full accrual basis. The beginning balance each year should be adjusted and reconciled to the annual audit each year to ensure that the balances reported to the Board coincide with the audited balances. Unaudited balances should be reported throughout the year. If implemented in conjunction with recommendation #5 the Board should expect to see monthly financials and net assets very similar to what is reported in the annual audit.

Issue #7: Facilities Fees

The monthly fund balance report also includes numerous “facilities fees” accounts with balances ranging from over \$8 million negative to almost \$10 million positive. We noted that there is a general lack understanding about the history of these funds and whether the District is legally obligated to use them for the purposes noted in the report.

Recommendation #7:

We recommend that the District seek legal counsel’s opinion about the legal restrictions surrounding these funds, if any. If the funds are legally restricted to be used for a specific purpose we recommend that the District segregate the restricted balances from unrestricted balances in the net asset report noted in item #6.

Billing Process

Issue #8: Pass Through Charges

During our review of the billing process we noted that certain charges are added to the bill as “pass through” charges, primarily for water purchased through the state water project. We believe that this gives the impression that the District may only bill for these charges when the underlying pass through charge is incurred or that the District must keep that portion of the revenue set aside only for the payment of those charges. While not a legal opinion, our understanding is that these charges are simply a component of the rate charged to customers and are unrestricted as to how they are used by the District.

Recommendation #8:

To avoid any false expectations as to legal restrictions put on the amounts billed to customers we recommend that the District should not detail out the pass through charges on the customer’s bill. Rather, the District should incorporate this cost along with the District’s other operating costs into the overall rate charged to customers.

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This report is a preliminary report based on the work performed to date. As the Project continues we will provide additional updates to the Board. It would also be our pleasure to meet with the Board to further discuss any of the issues or recommendations noted in this report. We thank the District for this opportunity to be of service.


This report is intended solely for the information and use of the Board of Directors and management of the District and is not intended to be used by other parties.

Sincerely,

Travis C. Hickey

Travis C. Hickey, CPA, Partner
Siebert Botkin Hickey & Associates, LLP

MEMORANDUM

TO: FINANCE & AUDIT COMMITTEE
FROM: JULIE J. SALINAS, BUSINESS MANAGER 
SUBJECT: AGING ACCOUNTS RECEIVABLES – UTILITY BILLING
DATE: 2/1/2010
CC: ANTHONY L. LARA, ASST. G.M.

As of January 31, 2010:

Total Connections: 15,006

Total Locked Services: 748(202 no meters)

Total Locked Services w/balances: 232 (\$46,218.76)

Water Sales (in HCF): 268,413 (down 2% from January 2009 – 273,769)

Aged Trial Balance:

Accounts Selected:	10,040	Total
TURN OFF	60 days +	361,812.31
THIRD NOTICE	45-60 days	33,505.32
DELINQUENT	31-44 days	63,646.22
CURRENT	0-30 days	297,978.60
UNAPPLIED CREDITS		(72,310.57)
		684,631.88

Uncollectible Accounts:


Date Range	Total Accounts	Total Amount	Annual Water Sales	Bad Debt as Percentage of Annual Water Sales
01/01/00 - 09/01/05	614	83,663	11,427,332	0.73%
09/01/05 - 12/31/05	59	9,108	3,436,947	0.27%
01/01/06 - 12/31/06	194	30,011	5,490,413	0.55%
01/01/07 - 12/31/07	209	18,804	7,271,345	0.26%
01/01/08 - 12/31/08	153	32,799	6,254,605	0.52%
01/01/09 - 12/31/09	8	1,956	6,508,360	0.03%
Total	1,237	176,340	40,389,002	0.44%

Unclaimed Property:

UNCLAIMED PROPERTY

Date Range	Total Accounts	Total Amount	Annual Water Sales	Unclaimed Property as Percentage of Annual Water Sales
01/01/00 - 09/01/05	619	20,472	11,427,332	0.18%
09/01/05 - 12/31/05	53	5,919	3,436,947	0.17%
01/01/06 - 12/31/06	250	18,671	5,490,413	0.34%
01/01/07 - 12/31/07	165	23,054	7,271,345	0.32%
01/01/08 - 12/31/08	80	4,398	6,254,605	0.07%
01/01/09 - 12/31/09	112	10,991	6,508,360	0.17%
Total	1,279	83,505	40,389,002	0.21%

Memorandum

Date: January 28, 2010
From: Julie J. Salinas, Business Manager 
To: Finance and Audit Committee
Subject: Bad Debt Write-Off Draft Policy

Staff has drafted for your review and consideration a policy addressing Bad Debt Write-off criteria and procedures.

***Recommendation** – That the Finance & Audit Committee recommend approval of the Bad Debt Write-Off Policy, amending Part IV of the Policies and Procedures Manual.*

13. BAD DEBT WRITE-OFF

A. Policy. The Bad Debt Write-off policy specifies steps that must be taken to designate an account as uncollectible and to remove such accounts from the general ledger account fund balance (e.g. write it off). This policy applies to all accounts receivable at the Beaumont Cherry Valley Water District. The Board of Directors has sole authority to write off uncollectible debts. The District is committed to good recovery and enforcement practices but recognizes that full debt recovery is not possible in all cases.

B. Definitions

- i. **ACCOUNTS RECEIVABLES** – means the General Ledger account that indicates the amount owed by the customer to the District. This account collects no interest.
- ii. **ARREARS** – means an unpaid or overdue amount that is due 30 days after the billing date.
- iii. **BAD DEBT** – means money that is owed to the District but it uncollectible.
- iv. **BILLING DATE** – means the date the meter is physically read by the authorized meter reader which is specified on the billing statement as the *Billing Date*.
- v. **BOARD** – means the District's Board of Directors.
- vi. **CURRENT DEBT** – means the amount that is due for payment within 30 days after the billing date.
- vii. **DEBTOR** – means the District's customer, whether individual, organization or business entity, who owes money for water service.
- viii. **UNCOLLECTIBLE DEBT** – means debt that cannot be recovered due mainly to old age of account and passing of customer.

C. Criteria. The Commercial office will review outstanding receivables quarterly, and if the amount is material, they will determine which accounts are considered uncollectible. All accounts determined to be uncollectible will be written off annually. An account is determined to be uncollectible if it meets one or more of the following criteria:

- i. The District's collection procedures have been followed and the account remains unpaid.
- ii. The debtor cannot be located, nor any of the debtor's assets.
- iii. The debtor has no assets and there is no expectation they will have any in the future.
- iv. The debt is disputed and the District has insufficient documentation to pursue collection efforts.
- v. The debt is discharged in bankruptcy.
- vi. The debtor has died and there is no known estate or guarantor.
- vii. It is determined that it is not cost effective to continue collection efforts.

D. Procedures. The Business Manager is authorized to determine if an account is uncollectible and to prepare paperwork to write-off the associated charges. For accounting and financial reporting purposes, write-offs of uncollectible receivables are to be made against the appropriate revenue accounts.

Transactions to write off charges on a customer's account are handled through a Customer's Account Entry form. Supporting documentation for a write-off will at a minimum include a listing of account number, name, rate code, description of rate, original charge amount and the balance being written off. This listing will be reviewed and signed by the General Manager prior to submittal for authorization to write off bad debts by the Board of Directors.

Accounts that have had a write-off will be flagged as having had an uncollectible balance in the past. Any future transactions for those account holders will be denied until the uncollectible balance is paid in full. However, this provision will not apply if the debt is fully discharged in bankruptcy, or the statute of limitation has expired, or if the account was disputed and the Beaumont Cherry Valley Water District has insufficient documentation or legal authority to pursue collections.

An applicant for new or additional service who has been identified as having had an uncollectible balance may be required to re-establish his/her credit by making a cash deposit to secure payment of its bills as required by the District, or an amount equal to twice the estimated monthly bill for the service or services desired, whichever may be greater.

DRAFT