



**BEAUMONT-CHERRY VALLEY WATER DISTRICT AGENDA  
MEETING OF THE FINANCE & AUDIT COMMITTEE  
Thursday, January 3<sup>rd</sup>, 2013 AT 3:00 p.m.  
560 Magnolia Avenue, Beaumont, CA 92223**

---

**CALL TO ORDER**

**PUBLIC INPUT**

**PUBLIC COMMENT:** At this time, any person may address the Board of Directors on matters within its jurisdiction which is not on the agenda. However, any non-agenda matters that require action will be referred to staff for a report and possible action at a subsequent meeting. To provide comments on specific agenda items, please complete a speaker's request form and provide the completed form to the Board Secretary prior to the board meeting. Please limit your comments to three minutes. Sharing or passing time to another speaker is not permitted.

**ACTION ITEMS**

1. Adoption of the Agenda (pages 1-2)
2. Review and Acceptance of the December 6<sup>th</sup>, 2012 Minutes of the Finance and Audit Committee\*\* (pages 3-4)
3. Receive and File Cheque Register for the Month of November 2012\*\* (pages 5-23)
4. Financial Reports/Recommendations
  - a. Review of the November 2012 Budget Variance Report \*\* (pages 24-27)
  - b. Review of the November 30<sup>th</sup>, 2012 Cash/Investment Balance Report\*\* (page 28)
  - c. Review of Cheque Register for the Month of December 2012\*\* (pages 29-37)
  - d. Review of December 2012 Invoices Pending Approval\*\* (pages 38-47)
  - e. Review and approval of 2011 Audit by Charles Fedak & Co\*\* (pages 48-90)
5. Action List for Future Meetings

**ANNOUNCEMENTS**

- Regular Board meeting, January 9<sup>th</sup>, 2013 at 7:00 p.m.
- District Offices will be closed Monday, January 21<sup>st</sup>, 2013 in observance of Martin Luther King's Birthday
- Beaumont Basin Watermaster, February 6<sup>th</sup>, 2013 at 10:00 a.m.
- Finance & Audit Committee meeting, February 7<sup>th</sup>, 2013 at 3:00 p.m.
- Regular Board meeting, February 13<sup>th</sup>, 2013 at 7:00 p.m.

**ADJOURNMENT**

\*\* Information included in the agenda packet

**AVAILABILITY OF AGENDA MATERIALS** - Agenda exhibits and other writings that are disclosable public records distributed to all or a majority of the members of the Beaumont-Cherry Valley Water District Board of Directors in connection with a matter subject to discussion or consideration at an open meeting of the Board of Directors are available for public inspection in the District's office, at 560 Magnolia Avenue, Beaumont, California ("District Office") If such writings are distributed to members of the Board less than 72 hours prior to the meeting, they will be available from the District's Board Secretary of the District Office at the same time as they are distributed to Board Members, except that if such writings are distributed one hour prior to, or during the meeting, they can be made available from the District's Board Secretary in the Board Room of the District's Office.

**REVISIONS TO THE AGENDA** -In accordance with §54954.2(a) of the Government Code (Brown Act), revisions to this Agenda may be made up to 72 hours before the Board Meeting, if necessary, after mailings are completed. Interested persons wishing to receive a copy of the set Agenda may pick one up at the District's Main Office, located at 560 Magnolia Avenue, Beaumont, California, up to 72 hours prior to the Board Meeting.

**REQUIREMENTS RE: DISABLED ACCESS** - In accordance with §54954.2(a), requests for a disability related modification or accommodation, including auxiliary aids or services, in order to attend or participate in a meeting, should be made to the Board Secretary, Dawn Jorge, at least 48 hours in advance of the meeting to ensure availability of the requested service or

accommodation. Ms. Jorge may be contacted by telephone at (951) 845-9581, Ext. 21, email at [dawn.jorge@bcvwd.org](mailto:dawn.jorge@bcvwd.org) or in writing at the Beaumont-Cherry Valley Water District, 560 Magnolia Avenue, Beaumont, California 92223.



**BEAUMONT-CHERRY VALLEY WATER DISTRICT AGENDA  
MINUTES OF THE  
MEETING OF THE FINANCE & AUDIT COMMITTEE  
Thursday, December 6<sup>th</sup>, 2012 AT 3:00 p.m.  
560 Magnolia Avenue, Beaumont, CA 92223**

---

**CALL TO ORDER**

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

Present at this meeting were Directors Ross and Guldseth, General Manager: Eric Fraser and Director of Finance & Administrative Services: Melissa Bender.

Public that registered their attendance was Tom Todd Jr.

**PUBLIC INPUT**

**PUBLIC COMMENT:** At this time, any person may address the Board of Directors on matters within its jurisdiction which is not on the agenda. However, any non-agenda matters that require action will be referred to staff for a report and possible action at a subsequent meeting. To provide comments on specific agenda items, please complete a speaker's request form and provide the completed form to the Board Secretary prior to the board meeting. Please limit your comments to three minutes. Sharing or passing time to another speaker is not permitted.

**ACTION ITEMS**

1. Adoption of the Agenda (page 1)

The Committee adopted the agenda as presented.

2. Review and Acceptance of the November 1<sup>st</sup>, 2012 Minutes of the Finance and Audit Committee\*\* (pages 2-3)

The Committee accepted the minutes of November 1<sup>st</sup>, 2012 as presented.

3. Receive and File Cheque Register for the Month of October 2012\*\* (pages 4-19)

The Committee received and filed the October Cheque Register as presented.

4. Financial Reports/Recommendations

- a. Review of the October 2012 Budget Variance Report \*\* (pages 20-24)
- b. Review of the October 31<sup>st</sup>, 2012 Cash/Investment Balance Report\*\* (page 25)
- c. Review of Cheque Register for the Month of November 2012\*\* (pages 26-44)
- d. Review of November 2012 Invoices Pending Approval\*\* (pages 45-52)

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

5. Action List for Future Meetings

No action items were discussed.

**ANNOUNCEMENTS**

- Regular Board meeting, December 12<sup>th</sup>, 2012 at 7:00 p.m.
- 2013 Budget workshop to be held mid to late December 2012
- District Office will be closed December 25<sup>th</sup>, 2012 in observance of Christmas
- District Office will be closed January 1<sup>st</sup>, 2013 in observance of New Year's
- Finance & Audit Committee meeting, January 3<sup>rd</sup>, 2013 at 3:00 p.m.
- Regular Board meeting, January 9<sup>th</sup>, 2013 at 7:00 p.m.

The announcements above were made by Chairman Ross.

## **ADJOURNMENT**

Chairman Ross adjourned the meeting at 3:52 p.m.

---

Kenneth Ross, Chairman to the  
Finance and Audit Committee of the Beaumont-Cherry Valley Water District

\*\* Information included in the agenda packet

BEAUMONT-CHERRY VALLEY WATER DISTRICT

Cheque Register - Detail - Bank



AP5090

Page : 1

Date : Nov 29, 2012

Time : 9:05 am

Supplier : A&A FENCE To ZETLMAIER  
 Pay Date : 01-Nov-2012 To 29-Nov-2012  
 Bank : 1 To 9

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

Bank Code	Bank Name							
Cheque #	Cheque Date	Supplier Code	Supplier Name	Status	Batch	Medium		
Invoice #	Account No.		Account Description		Debit	Credit	Amount	
<b>10 CUSTOMER REFUNDS</b>								
1381	08-Nov-2012	STMP001369	RYAN, JENNALEE	Issued	340	C		
UBREFOCT301;	1-2-2010-200		ACCOUNTS PAYABLE		135.00			
Invoice Description:Refund on account 086-0250-003.								
					135.00	0.00	135.00	
-----								
1382	08-Nov-2012	STMP001370	FERNANDEZ, ROBERT	Issued	340	C		
UBREFOCT301;	1-2-2010-200		ACCOUNTS PAYABLE		145.18			
Invoice Description:Refund on account 080-1815-001.								
					145.18	0.00	145.18	
-----								
1383	08-Nov-2012	STMP001371	JANICE TYREE	Issued	340	C		
UBREFOCT301;	1-2-2010-200		ACCOUNTS PAYABLE		197.42			
Invoice Description:Refund on account 072-0502-001.								
					197.42	0.00	197.42	
-----								
1384	08-Nov-2012	STMP001372	MOORE, JASON	Issued	340	C		
UBREFNOV051;	1-2-2010-200		ACCOUNTS PAYABLE		149.17			
Invoice Description:Refund on account 080-0292-002.								
					149.17	0.00	149.17	
-----								
1385	08-Nov-2012	STMP001373	ANDERSON, JENNIFER	Issued	340	C		
UBREFNOV061;	1-2-2010-200		ACCOUNTS PAYABLE		197.51			
Invoice Description:Refund on account 047-0618-003.								
					197.51	0.00	197.51	
-----								
1386	15-Nov-2012	FLORESEDWA	FLORES, EDWARD	Issued	351	C		
111412	1-2-2010-200		ACCOUNTS PAYABLE		97.98			
Invoice Description:PAP PMT REFUND								
					97.98	0.00	97.98	
-----								
1387	15-Nov-2012	STMP001375	DEMO UNLIMITED INC.	Issued	351	C		
UBREFNOV091;	1-2-2010-200		ACCOUNTS PAYABLE		636.45			
Invoice Description:Refund on account 098-0260-006.								
					636.45	0.00	636.45	
-----								
1388	15-Nov-2012	STMP001376	FU, CHI-SEN	Issued	351	C		
UBREFNOV091;	1-2-2010-200		ACCOUNTS PAYABLE		51.72			
Invoice Description:Refund on account 065-4470-005.								
					51.72	0.00	51.72	
-----								
1389	15-Nov-2012	STMP001377	LEMUS, MARCIA	Issued	351	C		
UBREFNOV141;	1-2-2010-200		ACCOUNTS PAYABLE		54.03			
Invoice Description:Refund on account 026-0550-001.								
					54.03	0.00	54.03	
-----								
1390	15-Nov-2012	STMP001378	OCAMPO, MIGUEL A	Issued	351	C		
UBREFNOV141;	1-2-2010-200		ACCOUNTS PAYABLE		269.09			

BEAUMONT-CHERRY VALLEY WATER DISTRICT

Cheque Register - Detail - Bank



AP5090

Page : 2

Date : Nov 29, 2012

Time : 9:05 am

Supplier : A&A FENCE To ZETLMAIER  
 Pay Date : 01-Nov-2012 To 29-Nov-2012  
 Bank : 1 To 9

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

Bank Code	Bank Name							
Cheque #	Cheque Date	Supplier Code	Supplier Name	Status	Batch	Medium		
Invoice #	Account No.	Account Description			Debit	Credit	Amount	
Invoice Description:Refund on account 061-0009-003.								
					269.09	0.00	269.09	
1391	15-Nov-2012	STMP001379	HORTA, VICTOR	Issued	351	C		
UBREFNOV141;	1-2-2010-200	ACCOUNTS PAYABLE			172.97			
Invoice Description:Refund on account 048-0170-004.								
					172.97	0.00	172.97	
1392	15-Nov-2012	STMP001380	COLEMAN, BRANDI	Issued	351	C		
UBREFNOV151;	1-2-2010-200	ACCOUNTS PAYABLE			194.14			
Invoice Description:Refund on account 032-0708-010.								
					194.14	0.00	194.14	
1393	26-Nov-2012	STMP001381	MARTINEZ, BELIA	Issued	360	C		
UBREFNOV261;	1-2-2010-200	ACCOUNTS PAYABLE			176.81			
Invoice Description:Refund on account 032-0661-009.								
					176.81	0.00	176.81	
1394	26-Nov-2012	STMP001382	HARRIS, KEVIN	Issued	360	C		
UBREFNOV261;	1-2-2010-200	ACCOUNTS PAYABLE			188.42			
Invoice Description:Refund on account 029-0702-006.								
					188.42	0.00	188.42	
1395	26-Nov-2012	STMP001383	SALAS, JAIME	Issued	360	C		
UBREFNOV261;	1-2-2010-200	ACCOUNTS PAYABLE			124.45			
Invoice Description:Refund on account 071-0480-003.								
					124.45	0.00	124.45	
1396	27-Nov-2012	KHOV	K HOVNIANIAN HOMES	Issued	361	C		
112712	1-2-2010-200	ACCOUNTS PAYABLE			2485.93			
Invoice Description:REF CREDIT BAL ON AR ACCT								
					2485.93	0.00	2485.93	
1397	27-Nov-2012	PARDEE HOM	PARDEE HOMES	Issued	361	C		
8438	1-2-2010-200	ACCOUNTS PAYABLE			143327.99			
Invoice Description:GIS DEP REFUND								
					143327.99	0.00	143327.99	
1398	29-Nov-2012	STMP001384	CUNNINGHAM-DAVIS CORP	Issued	366	C		
UBREFNOV291;	1-2-2010-200	ACCOUNTS PAYABLE			661.90			
Invoice Description:Refund on account 098-8504-014.								
					661.90	0.00	661.90	

BEAUMONT-CHERRY VALLEY WATER DISTRICT

Cheque Register - Detail - Bank



AP5090

Page : 3

Date : Nov 29, 2012

Time : 9:05 am

Supplier : A&A FENCE To ZETLMAIER  
 Pay Date : 01-Nov-2012 To 29-Nov-2012  
 Bank : 1 To 9

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

Bank Code	Bank Name							
Cheque #	Cheque Date	Supplier Code	Supplier Name	Status	Batch	Medium		
Invoice #	Account No.	Account Description			Debit	Credit	Amount	
<b>7 ACCOUNTS PAYABLE</b>								
43572	08-Nov-2012	ACCOUNTEMP	ACCOUNTEMPS	Issued	341	C		
36607041	1-2-2010-200	ACCOUNTS PAYABLE			1980.00			
Invoice Description: ABUTUTA, LUCIA - WORK WEEK END DATE 10/26/12								
36629926	1-2-2010-200	ACCOUNTS PAYABLE			-148.50			
Invoice Description: ABUTUTA, LUCIA CREDIT FOR WORK WEEK ENDING 09/14/12								
					1831.50	0.00	1831.50	
-----								
43573	08-Nov-2012	ACCOUNTING	ACCOUNTING PRINCIPALS INC.	Issued	341	C		
5368133	1-2-2010-200	ACCOUNTS PAYABLE			1442.40			
Invoice Description: W/E 10/28/12 ACCOUNTANT								
5368134	1-2-2010-200	ACCOUNTS PAYABLE			1442.40			
Invoice Description: W/E 10/21/12 ACCOUNTANT								
					2884.80	0.00	2884.80	
-----								
43574	08-Nov-2012	AIR&HOSESO	AIR & HOSE SOURCE INC.	Issued	341	C		
02-21472	1-2-2010-200	ACCOUNTS PAYABLE			226.27			
Invoice Description: replace pump hose								
					226.27	0.00	226.27	
-----								
43575	08-Nov-2012	ALSCO	ALSCO	Issued	341	C		
LYUM664536	1-2-2010-200	ACCOUNTS PAYABLE			26.25			
Invoice Description: 560 MAGNOLIA AVE. - MAT MAINTENANCE								
LYUM664539	1-2-2010-200	ACCOUNTS PAYABLE			33.60			
Invoice Description: 815 E. 12TH ST. MAT MAINTENANCE								
					59.85	0.00	59.85	
-----								
43576	08-Nov-2012	AQMD	SOUTH COAST AQMD	Issued	341	C		
2528900	1-2-2010-200	ACCOUNTS PAYABLE			310.85			
Invoice Description: I C E (50-500 HP) EM ELEC GEN-DIESEL								
2528991	1-2-2010-200	ACCOUNTS PAYABLE			310.85			
Invoice Description: I C E (>500 HP) EM ELEC GEN DIESEL								
2530144	1-2-2010-200	ACCOUNTS PAYABLE			115.56			
Invoice Description: BEA. & BROOKSIDE AVE. FY 12-13 EMISSION FEE								
2530232	1-2-2010-200	ACCOUNTS PAYABLE			115.56			
Invoice Description: FY 12-13 - FLAT FEE FOR LAST FISCAL YEAR EMISSIONS								
					852.82	0.00	852.82	
-----								
43577	08-Nov-2012	B ACE HOME	BEAUMONT DO IT BEST HOME CENTER	Issued	341	C		
361697	1-2-2010-200	ACCOUNTS PAYABLE			17.77			
Invoice Description: PLUMBING - 4" X 3" NIPPLE								
361982	1-2-2010-200	ACCOUNTS PAYABLE			18.09			
Invoice Description: 12 X 18 NO DUMP SIGN- FOR OAK GLEN RD BY MIDDLE HOUSES								
362039	1-2-2010-200	ACCOUNTS PAYABLE			4.29			
Invoice Description: 2 DOUBLE SIDED KEYS.								
362274	1-2-2010-200	ACCOUNTS PAYABLE			37.88			
Invoice Description: WELL 5 ELECTRICAL								

**BEAUMONT-CHERRY VALLEY WATER DISTRICT**

**Cheque Register - Detail - Bank**



AP5090

Page : 4

Date : Nov 29, 2012

Time : 9:05 am

Supplier : A&A FENCE To ZETLMAIER  
 Pay Date : 01-Nov-2012 To 29-Nov-2012  
 Bank : 1 To 9

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

Bank Code	Bank Name							
Cheque #	Cheque Date	Supplier Code	Supplier Name	Status	Batch	Medium		
Invoice #	Account No.		Account Description		Debit	Credit	Amount	
362355	1-2-2010-200		ACCOUNTS PAYABLE		31.31			
	Invoice Description:UNIT 17 TOOLS							
362970	1-2-2010-200		ACCOUNTS PAYABLE		24.99			
	Invoice Description:REUSABLE ICE FOR WATER SAMPLES							
					134.33	0.00	134.33	
43578	08-Nov-2012	BRITHINEE	BRITHINEE ELECTRIC	Issued		341 C		
162160	1-2-2010-200		ACCOUNTS PAYABLE		1472.52			
	Invoice Description:well repair							
WI000027	1-2-2010-200		ACCOUNTS PAYABLE		1759.51			
	Invoice Description:well repair							
WI000028	1-2-2010-200		ACCOUNTS PAYABLE		920.48			
	Invoice Description:well repair							
					4152.51	0.00	4152.51	
43579	08-Nov-2012	BTIRE	BEAUMONT TIRE	Issued		341 C		
2120	1-2-2010-200		ACCOUNTS PAYABLE		108.21			
	Invoice Description:UNIT 13 TIRE MT & BAL							
					108.21	0.00	108.21	
43580	08-Nov-2012	CVAUTO	CHERRY VALLEY AUTOMOTIVE	Issued		341 C		
4043	1-2-2010-200		ACCOUNTS PAYABLE		35.99			
	Invoice Description:UNIT 13 OIL CHANGE							
4465	1-2-2010-200		ACCOUNTS PAYABLE		3048.09			
	Invoice Description:UNIT 20 TIRES, COMPUTER, BRAKES, STARTER							
					3084.08	0.00	3084.08	
43581	08-Nov-2012	EDISON	SOUTHERN CALIFORNIA EDISON	Issued		341 C		
0783/1012	1-2-2010-200		ACCOUNTS PAYABLE		145.03			
	Invoice Description:ELECTRICITY FOR 9781 AVENIDA MIRAVILLA							
4889/1012	1-2-2010-200		ACCOUNTS PAYABLE		128579.50			
	Invoice Description:2-03-937-4889							
7348/1012	1-2-2010-200		ACCOUNTS PAYABLE		331.38			
	Invoice Description:ELECTRICITY FOR 12303 OAK GLEN RD.							
					129055.91	0.00	129055.91	
43582	08-Nov-2012	ESBABCOCK	ES BABCOCK	Issued		341 C		
BJ21630-0034	1-2-2010-200		ACCOUNTS PAYABLE		45.00			
	Invoice Description:WELL 1							
BJ21649-0034	1-2-2010-200		ACCOUNTS PAYABLE		320.00			
	Invoice Description:SAMPLES							
BJ22000-0034	1-2-2010-200		ACCOUNTS PAYABLE		480.00			
	Invoice Description:12 WATER SAMPLES							
BJ22654-0034	1-2-2010-200		ACCOUNTS PAYABLE		110.00			
	Invoice Description:RE CHARGE SITE SAMPLE							
					955.00	0.00	955.00	
43583	08-Nov-2012	FAULKERBRI	FAULKNER, BRIAN	Issued		341 C		

**BEAUMONT-CHERRY VALLEY WATER DISTRICT**

**Cheque Register - Detail - Bank**



AP5090

Page : 5

Date : Nov 29, 2012

Time : 9:05 am

Supplier : A&A FENCE To ZETLMAIER  
 Pay Date : 01-Nov-2012 To 29-Nov-2012  
 Bank : 1 To 9

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

Bank Code	Bank Name							
Cheque #	Cheque Date	Supplier Code	Supplier Name	Status	Batch	Medium		
Invoice #	Account No.	Account Description			Debit	Credit	Amount	
BRIAN039	1-2-2010-200	ACCOUNTS PAYABLE			78.26			
Invoice Description: FIRE FLO ENG DEP RF								
					78.26	0.00	78.26	
43584	08-Nov-2012	GASCO	THE GAS COMPANY	Issued	341 C			
5000/1012	1-2-2010-200	ACCOUNTS PAYABLE			13.81			
Invoice Description: GAS BILL FOR 11065 CHERRY AVE.								
					13.81	0.00	13.81	
43585	08-Nov-2012	HALLIWILLJ	HALLIWILL, JOHN	Issued	341 C			
103012	1-2-2010-200	ACCOUNTS PAYABLE			578.29			
Invoice Description: CSDA CONFERENCE								
					578.29	0.00	578.29	
43586	08-Nov-2012	HEMETVALLE	HEMET VALLEY TOOL & SUPPLY	Issued	341 C			
82774	1-2-2010-200	ACCOUNTS PAYABLE			485.84			
Invoice Description: repair both pipe saws								
					485.84	0.00	485.84	
43587	08-Nov-2012	INLANDWATE	INLAND WATER WORKS	Issued	341 C			
246172	1-2-2010-200	ACCOUNTS PAYABLE			352.06			
Invoice Description: Parts								
246174	1-2-2010-200	ACCOUNTS PAYABLE			970.15			
Invoice Description: parts								
246296	1-2-2010-200	ACCOUNTS PAYABLE			5119.09			
Invoice Description: parts								
246297	1-2-2010-200	ACCOUNTS PAYABLE			16650.12			
Invoice Description: parts								
246356	1-2-2010-200	ACCOUNTS PAYABLE			765.99			
Invoice Description: Parts								
246588	1-2-2010-200	ACCOUNTS PAYABLE			933.46			
Invoice Description: parts								
246589	1-2-2010-200	ACCOUNTS PAYABLE			4500.06			
Invoice Description: parts								
246590	1-2-2010-200	ACCOUNTS PAYABLE			1625.10			
Invoice Description: parts								
					30916.03	0.00	30916.03	
43588	08-Nov-2012	KVSPAINANTAN	KV'S PAINT AND DECORATING	Issued	341 C			
109823	1-2-2010-200	ACCOUNTS PAYABLE			148.53			
Invoice Description: PAINT FOR RECYLCED AIR VAC								
					148.53	0.00	148.53	
43589	08-Nov-2012	LUTHERSTRU	LUTHERS TRUCK & EQUIPMENT	Issued	341 C			
32466	1-2-2010-200	ACCOUNTS PAYABLE			194.47			
Invoice Description: 1320459 DUMP TRUCK								
32467	1-2-2010-200	ACCOUNTS PAYABLE			129.00			
Invoice Description: 1250889 TRAILER								

Cheque Register - Detail - Bank



Supplier : A&A FENCE To ZETLMAIER  
 Pay Date : 01-Nov-2012 To 29-Nov-2012  
 Bank : 1 To 9

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

Bank Code	Bank Name								
Cheque #	Cheque Date	Supplier Code	Supplier Name	Status	Batch	Medium	Debit	Credit	Amount
Invoice #	Account No.		Account Description						
							323.47	0.00	323.47
43590	08-Nov-2012	MSTBACKFLO	MST BACKFLOW	Issued	341	C			
102412	1-2-2010-200		ACCOUNTS PAYABLE				80.00		
	Invoice Description: WILKINS REPAIR								
							80.00	0.00	80.00
43591	08-Nov-2012	MUNOZJAIME	MUNOZ, JAIME	Issued	341	C			
102312	1-2-2010-200		ACCOUNTS PAYABLE				113.13		
	Invoice Description: 2012 BOOT ALLOWANCE								
							113.13	0.00	113.13
43592	08-Nov-2012	NAPAAUTOPA	NAPA AUTO PARTS	Issued	341	C			
780736	1-2-2010-200		ACCOUNTS PAYABLE				11.83		
	Invoice Description: UNIT 22 WIPER BLADES								
							11.83	0.00	11.83
43593	08-Nov-2012	NOBELSYSTE	NOBEL SYSTEMS	Issued	341	C			
12660	1-2-2010-200		ACCOUNTS PAYABLE				2000.00		
	Invoice Description: UPDATES TO EXISTING GIS DATA								
							2000.00	0.00	2000.00
43594	08-Nov-2012	ONLINE INF	ONLINE INFORMATION SERVICES	Issued	341	C			
450963	1-2-2010-200		ACCOUNTS PAYABLE				410.70		
	Invoice Description: ONLINE UTILITY EXCHANGE REPORTS								
							410.70	0.00	410.70
43595	08-Nov-2012	PRESTIGEMO	PRESTIGE MOBILE DETAIL	Issued	341	C			
102812	1-2-2010-200		ACCOUNTS PAYABLE				224.00		
	Invoice Description: 14 FIELD VEHICLE WASHES SUNDAY 10/28/12 & MONDAY 10/29/12								
							224.00	0.00	224.00
43596	08-Nov-2012	RAINFORREN	RAIN FOR RENT	Issued	341	C			
036034213	1-2-2010-200		ACCOUNTS PAYABLE				1933.04		
	Invoice Description: Brookside high line								
							1933.04	0.00	1933.04
43597	08-Nov-2012	STAPLES	STAPLES ADVANTAGE	Issued	341	C			
8023448492	1-2-2010-200		ACCOUNTS PAYABLE				399.81		
	Invoice Description: OFFICE SUPPLIES								
							399.81	0.00	399.81
43598	08-Nov-2012	SWRCB	STATE WATER RESOURCES CONTROL BOAR	Issued	341	C			
WD-0084807	1-2-2010-200		ACCOUNTS PAYABLE				1943.00		
	Invoice Description: ANNUAL PERMIT FEE 7/1/12-6/30/13								
							1943.00	0.00	1943.00
43599	08-Nov-2012	TALLEY	TALLEY	Issued	341	C			
25852	1-2-2010-200		ACCOUNTS PAYABLE				1330.00		

Cheque Register - Detail - Bank



AP5090

Page : 7

Date : Nov 29, 2012

Time : 9:05 am

Supplier : A&A FENCE To ZETLMAIER  
 Pay Date : 01-Nov-2012 To 29-Nov-2012  
 Bank : 1 To 9

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

Bank Code	Bank Name							
Cheque #	Cheque Date	Supplier Code	Supplier Name	Status	Batch	Medium		
Invoice #	Account No.		Account Description		Debit	Credit		Amount
Invoice Description: FIELD WELDING					1330.00	0.00		1330.00
43600	08-Nov-2012	TRENCHSHOR	TRENCH SHORING	Issued	341	C		
628860	1-2-2010-200		ACCOUNTS PAYABLE		31.03			
Invoice Description: Spikes for the plates								
629044	1-2-2010-200		ACCOUNTS PAYABLE		131.00			
Invoice Description: Rent shoring for 550 1st street fire hydrant					162.03	0.00		162.03
43601	08-Nov-2012	VERIZON	VERIZON	Issued	341	C		
0159/1012	1-2-2010-200		ACCOUNTS PAYABLE		121.78			
Invoice Description: 012569112623536010								
1549/1012	1-2-2010-200		ACCOUNTS PAYABLE		39.72			
Invoice Description: 012569112653955509								
9781/1012	1-2-2010-200		ACCOUNTS PAYABLE		134.99			
Invoice Description: 1144739781					296.49	0.00		296.49
43602	08-Nov-2012	VERIZONIPI	VERIZON BUSINESS	Issued	341	C		
6000066138121	1-2-2010-200		ACCOUNTS PAYABLE		1106.92			
Invoice Description: 6000066138X26					1106.92	0.00		1106.92
43603	08-Nov-2012	WEISE CONS	WEISE CONSTRUCTION	Issued	341	C		
103012	1-2-2010-200		ACCOUNTS PAYABLE		101.69			
Invoice Description: FIRE FLOW ANALYSIS DEP RF					101.69	0.00		101.69
43604	08-Nov-2012	WHITENELSO	WHITE NELSON DIEHL EVANS LLP	Issued	341	C		
10/12	1-2-2010-200		ACCOUNTS PAYABLE		550.00			
Invoice Description: GOV TAX & HEALTH CARE SEMINAR					550.00	0.00		550.00
43605	08-Nov-2012	WLD	WELDORS SUPPLY AND STEEL CO.	Issued	341	C		
50536	1-2-2010-200		ACCOUNTS PAYABLE		98.46			
Invoice Description: FILLING OF TANKS OXYGEN/ACETYL					98.46	0.00		98.46
43606	08-Nov-2012	Z&LPAVING	Z&L PAVING	Issued	341	C		
2444	1-2-2010-200		ACCOUNTS PAYABLE		6214.00			
Invoice Description: MAIN & RETROFIT LEAK REPAIRS								
2446	1-2-2010-200		ACCOUNTS PAYABLE		7083.00			
Invoice Description: MAIN & RETROFIT LEAK REPAIRS					13297.00	0.00		13297.00
43607	15-Nov-2012	ACCONTEMP	ACCONTEMPS	Issued	350	C		
36674275	1-2-2010-200		ACCOUNTS PAYABLE		1980.00			

BEAUMONT-CHERRY VALLEY WATER DISTRICT

Cheque Register - Detail - Bank



AP5090

Page : 8

Date : Nov 29, 2012

Time : 9:05 am

Supplier : A&A FENCE To ZETLMAIER  
 Pay Date : 01-Nov-2012 To 29-Nov-2012  
 Bank : 1 To 9

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

Bank Code	Bank Name							
Cheque #	Cheque Date	Supplier Code	Supplier Name	Status	Batch	Medium		
Invoice #	Account No.		Account Description		Debit	Credit	Amount	
Invoice Description:W/E 11/02/12 ACCOUNTANT					1980.00	0.00	1980.00	
43608	15-Nov-2012	ACCOUNTING	ACCOUNTING PRINCIPALS INC.	Issued	350	C		
5374799	1-2-2010-200		ACCOUNTS PAYABLE		1342.40			
Invoice Description:W/E 110412 ACCOUNTANT					1342.40	0.00	1342.40	
43609	15-Nov-2012	ACTIONTRUE	ACTION TRUE VALUE HARDWARE	Issued	350	C		
40901	1-2-2010-200		ACCOUNTS PAYABLE		1585.23			
Invoice Description:10/01/12**10/09/12								
40930	1-2-2010-200		ACCOUNTS PAYABLE		133.86			
Invoice Description:10/11/12**10/23/12					1719.09	0.00	1719.09	
43610	15-Nov-2012	ARCO	ARCO BUSINESS SOLUTIONS	Issued	350	C		
111212	1-2-2010-200		ACCOUNTS PAYABLE		5470.26			
Invoice Description:10/12/12**11/11/12 FUEL CHARGES					5470.26	0.00	5470.26	
43611	15-Nov-2012	B ACE HOME	BEAUMONT DO IT BEST HOME CENTER	Issued	350	C		
362538	1-2-2010-200		ACCOUNTS PAYABLE		11.93			
Invoice Description:WELL 23 CHLORINATOR REPAIR								
363253	1-2-2010-200		ACCOUNTS PAYABLE		4.93			
Invoice Description:WELL 26					16.86	0.00	16.86	
43612	15-Nov-2012	CALTOOL	CA TOOL & WELDING	Issued	350	C		
DC88799	1-2-2010-200		ACCOUNTS PAYABLE		46.80			
Invoice Description:OXYGEN/ACETYLENE					46.80	0.00	46.80	
43613	15-Nov-2012	CEDBEAUMO	CED- CONSOLIDATED ELECTRICAL INC.	Issued	350	C		
0954-429528	1-2-2010-200		ACCOUNTS PAYABLE		42.24			
Invoice Description:well # 5								
0954-429684	1-2-2010-200		ACCOUNTS PAYABLE		95.90			
Invoice Description:highland spings and stock					138.14	0.00	138.14	
43614	15-Nov-2012	CITYOFB	CITY OF BEAUMONT	Issued	350	C		
1701/1112	1-2-2010-200		ACCOUNTS PAYABLE		47.54			
Invoice Description:560 MAGNOLIA					47.54	0.00	47.54	
43615	15-Nov-2012	CR&RINCORP	CR&R INC	Issued	350	C		
0066604	1-2-2010-200		ACCOUNTS PAYABLE		235.63			
Invoice Description:11083 CHERRY AVE					235.63	0.00	235.63	

Cheque Register - Detail - Bank



Supplier : A&A FENCE To ZETLMAIER  
 Pay Date : 01-Nov-2012 To 29-Nov-2012  
 Bank : 1 To 9

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

Bank Code	Bank Name							
Cheque #	Cheque Date	Supplier Code	Supplier Name	Status	Batch	Medium		
Invoice #	Account No.	Account Description			Debit	Credit	Amount	
43616	15-Nov-2012	CVAUTO	CHERRY VALLEY AUTOMOTIVE	Issued	350	C		
4005	1-2-2010-200	ACCOUNTS PAYABLE			234.71			
	Invoice Description: UNIT 2 BRAKES, OIL							
4132	1-2-2010-200	ACCOUNTS PAYABLE			584.16			
	Invoice Description: UNIT 15 PWR STR FLUSH, BRAKE RTRS							
					818.87	0.00	818.87	
-----								
43617	15-Nov-2012	ERICDAHLST	DAHLSTROM, ERIC	Issued	350	C		
110212	1-2-2010-200	ACCOUNTS PAYABLE			125.00			
	Invoice Description: 2012 BOOT ALLOWANCE							
					125.00	0.00	125.00	
-----								
43618	15-Nov-2012	ESBABCOCK	ES BABCOCK	Issued	350	C		
BJ22795-0034	1-2-2010-200	ACCOUNTS PAYABLE			400.00			
	Invoice Description: 10 WATER SAMPLES							
BJ22834-0034	1-2-2010-200	ACCOUNTS PAYABLE			80.00			
	Invoice Description: 2 WATER SAMPLES							
BJ23290-0034	1-2-2010-200	ACCOUNTS PAYABLE			375.00			
	Invoice Description: SITE 1, 2, 3 SAMPLES							
BK20023-0034	1-2-2010-200	ACCOUNTS PAYABLE			480.00			
	Invoice Description: 12 WATER SAMPLES							
BK20387-0034	1-2-2010-200	ACCOUNTS PAYABLE			60.00			
	Invoice Description: 4 WATER SAMPLES							
BK20668-0034	1-2-2010-200	ACCOUNTS PAYABLE			480.00			
	Invoice Description: 12 WATER SAMPLES							
					1875.00	0.00	1875.00	
-----								
43619	15-Nov-2012	ESCAMILLIA	ESCAMILLA, MARK	Issued	350	C		
111212	1-2-2010-200	ACCOUNTS PAYABLE			46.30			
	Invoice Description: 2012 BOOT ALLOWANCE							
					46.30	0.00	46.30	
-----								
43620	15-Nov-2012	HEMETOIL	HEMET OIL CO	Issued	350	C		
11080622	1-2-2010-200	ACCOUNTS PAYABLE			644.94			
	Invoice Description: Oil for wells							
					644.94	0.00	644.94	
-----								
43621	15-Nov-2012	HOMEDPOT	HOME DEPOT CREDIT SERVICES	Issued	350	C		
6184/1012	1-2-2010-200	ACCOUNTS PAYABLE			1088.03			
	Invoice Description: 6035322014946184							
					1088.03	0.00	1088.03	
-----								
43622	15-Nov-2012	LUTHERSTRU	LUTHERS TRUCK & EQUIPMENT	Issued	350	C		
32459	1-2-2010-200	ACCOUNTS PAYABLE			1529.02			
	Invoice Description: UNIT 10 REPAIRS							
32474	1-2-2010-200	ACCOUNTS PAYABLE			479.02			
	Invoice Description: UNIT 8 BRAKE REPAIRS							

Cheque Register - Detail - Bank



AP5090

Page : 10

Date : Nov 29, 2012

Time : 9:05 am

Supplier : A&A FENCE To ZETLMAIER  
 Pay Date : 01-Nov-2012 To 29-Nov-2012  
 Bank : 1 To 9

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

Bank Code	Bank Name							
Cheque #	Cheque Date	Supplier Code	Supplier Name	Status	Batch	Medium		
Invoice #	Account No.		Account Description		Debit	Credit	Amount	
					2008.04	0.00	2008.04	
43623	15-Nov-2012	MIKEMCGEOR	MIKE MCGEORGE GOPHER CONTROL	Issued		350 C		
25402	1-2-2010-200		ACCOUNTS PAYABLE		400.00			
	Invoice Description:NOV GOPHER SERVICE							
					400.00	0.00	400.00	
43624	15-Nov-2012	NAPAAUTOPA	NAPA AUTO PARTS	Issued		350 C		
784839	1-2-2010-200		ACCOUNTS PAYABLE		77.45			
	Invoice Description:OIL FOR TRUCKS							
					77.45	0.00	77.45	
43625	15-Nov-2012	NATIONAL M	NATIONAL METER & AUTOMATION INC.	Issued		350 C		
S1040604.001	1-2-2010-200		ACCOUNTS PAYABLE		6287.43			
	Invoice Description:Meters							
					6287.43	0.00	6287.43	
43626	15-Nov-2012	PACIFICALA	PACIFIC ALARM	Issued		350 C		
P83895	1-2-2010-200		ACCOUNTS PAYABLE		67.50			
	Invoice Description:102412 SERVICE CALL ON CAMERAS							
R114952	1-2-2010-200		ACCOUNTS PAYABLE		233.00			
	Invoice Description:NOVEMBER ALARM MONITORING							
					300.50	0.00	300.50	
43627	15-Nov-2012	PARSONS	PARSONS WATER & INFRASTRUCTURE INC.	Issued		350 C		
1209A044	1-2-2010-200		ACCOUNTS PAYABLE		12717.25			
	Invoice Description:07/28/12**08/31/12							
1210A043	1-2-2010-200		ACCOUNTS PAYABLE		12159.40			
	Invoice Description:09/01/12**09/28/12							
					24876.65	0.00	24876.65	
43628	15-Nov-2012	PRESTIGEMO	PRESTIGE MOBILE DETAIL	Issued		350 C		
111212	1-2-2010-200		ACCOUNTS PAYABLE		224.00			
	Invoice Description:16,19,10,15,11,5,22,13,18,12,8,20,21							
					224.00	0.00	224.00	
43629	15-Nov-2012	RICHARDSWA	RICHARDS WATSON & GERSHON	Issued		350 C		
185755	1-2-2010-200		ACCOUNTS PAYABLE		20120.98			
	Invoice Description:12788-0001							
185756	1-2-2010-200		ACCOUNTS PAYABLE		12785.65			
	Invoice Description:12788-0002							
186381	1-2-2010-200		ACCOUNTS PAYABLE		18100.24			
	Invoice Description:12788-0001							
186382	1-2-2010-200		ACCOUNTS PAYABLE		2316.61			
	Invoice Description:12788-0002							
					53323.48	0.00	53323.48	
43630	15-Nov-2012	SGPWA	SAN GORGONIO PASS WATER AGENCY	Issued		350 C		

Cheque Register - Detail - Bank



AP5090

Page : 11

Date : Nov 29, 2012

Time : 9:05 am

Supplier : A&A FENCE To ZETLMAIER  
 Pay Date : 01-Nov-2012 To 29-Nov-2012  
 Bank : 1 To 9

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

Bank Code	Bank Name							
Cheque #	Cheque Date	Supplier Code	Supplier Name	Status	Batch	Medium		
Invoice #	Account No.		Account Description		Debit	Credit	Amount	
12-00032	1-2-2010-200		ACCOUNTS PAYABLE		221900.00			
Invoice Description:OCTOBER 700 AF								
					221900.00	0.00	221900.00	
43631	15-Nov-2012	UNDERGROUN	UNDERGROUND SERVICE ALERT	Issued		350 C		
1020120046	1-2-2010-200		ACCOUNTS PAYABLE		102.00			
Invoice Description:68 NEW TICKETS								
					102.00	0.00	102.00	
43632	15-Nov-2012	UNIVAR	UNIVAR USA INC	Issued		350 C		
LA828743	1-2-2010-200		ACCOUNTS PAYABLE		2327.63			
Invoice Description:WELL 29								
LA828750	1-2-2010-200		ACCOUNTS PAYABLE		614.52			
Invoice Description:WELL 26								
LA828927	1-2-2010-200		ACCOUNTS PAYABLE		1201.60			
Invoice Description:WELL 25								
LA828956	1-2-2010-200		ACCOUNTS PAYABLE		2083.15			
Invoice Description:WELL 24								
LA828958	1-2-2010-200		ACCOUNTS PAYABLE		914.47			
Invoice Description:WELL 23								
					7141.37	0.00	7141.37	
43633	15-Nov-2012	UNLIMITEDS	UNLIMITED SERVICES BUILDING MAINTENAN	Issued		350 C		
0191389-IN	1-2-2010-200		ACCOUNTS PAYABLE		150.00			
Invoice Description:NOV JANITORIAL FIELD OFFICE								
0191390-IN	1-2-2010-200		ACCOUNTS PAYABLE		845.00			
Invoice Description:NOV JANITORIAL SERVICES								
0192745-IN	1-2-2010-200		ACCOUNTS PAYABLE		300.00			
Invoice Description:NOV JANITORIAL FIELD INITIAL CLEANING								
0192746-IN	1-2-2010-200		ACCOUNTS PAYABLE		75.00			
Invoice Description:NOV INITIAL CLEANING JANITORIAL								
					1370.00	0.00	1370.00	
43634	15-Nov-2012	VERIZONCRE	VERIZON CREDIT INC.	Issued		350 C		
622992	1-2-2010-200		ACCOUNTS PAYABLE		138.00			
Invoice Description:ROUTERS								
					138.00	0.00	138.00	
43635	15-Nov-2012	WASTEMANAG	WASTE MANAGEMENT OF INLAND EMPIRE	Issued		350 C		
0875444-2371-5	1-2-2010-200		ACCOUNTS PAYABLE		249.42			
Invoice Description:815 12TH								
0875445-2371-2	1-2-2010-200		ACCOUNTS PAYABLE		125.00			
Invoice Description:560 MAGNOLIA								
					374.42	0.00	374.42	
43636	15-Nov-2012	WIENHOFF D	WIENHOFF DRUG TESTING	Issued		350 C		
40696	1-2-2010-200		ACCOUNTS PAYABLE		75.00			
Invoice Description:2013 ANNUAL CONSORTIUM FEE								

Cheque Register - Detail - Bank



AP5090

Page : 12

Date : Nov 29, 2012

Time : 9:05 am

Supplier : A&A FENCE To ZETLMAIER  
 Pay Date : 01-Nov-2012 To 29-Nov-2012  
 Bank : 1 To 9

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

Bank Code	Bank Name								
Cheque #	Cheque Date	Supplier Code	Supplier Name	Status	Batch	Medium	Debit	Credit	Amount
Invoice #	Account No.		Account Description						
							75.00	0.00	75.00
43637	15-Nov-2012	XEROX	XEROX CORPORATION	Issued	350	C			
064779700	1-2-2010-200		ACCOUNTS PAYABLE				1011.43		
	Invoice Description: OCTOBER								
							1011.43	0.00	1011.43
43638	28-Nov-2012	USPOSTAL	US POSTAL SERVICE	Issued	362	C			
112012	1-2-2010-200		ACCOUNTS PAYABLE				8000.00		
	Invoice Description: POSTAGE FOR BILLING								
							8000.00	0.00	8000.00
43639	29-Nov-2012	ACCOUNTEMP	ACCOUNTEMPS	Issued	363	C			
36749144	1-2-2010-200		ACCOUNTS PAYABLE				1485.00		
	Invoice Description: W/E 11/16/12 ACCOUNTANT								
36803905	1-2-2010-200		ACCOUNTS PAYABLE				1485.00		
	Invoice Description: W/E 11/23/12 ACCOUNTANT								
							2970.00	0.00	2970.00
43640	29-Nov-2012	ACCOUNTING	ACCOUNTING PRINCIPALS INC.	Issued	363	C			
5279424A	1-2-2010-200		ACCOUNTS PAYABLE				360.60		
	Invoice Description: W/E 090912								
							360.60	0.00	360.60
43641	29-Nov-2012	ALSCO	ALSCO	Issued	363	C			
LYUM669391	1-2-2010-200		ACCOUNTS PAYABLE				26.25		
	Invoice Description: 560 MAGNOLIA								
LYUM669394	1-2-2010-200		ACCOUNTS PAYABLE				35.24		
	Invoice Description: 815 E. 12TH								
							61.49	0.00	61.49
43642	29-Nov-2012	AQMD	SOUTH COAST AQMD	Issued	363	C			
2538016	1-2-2010-200		ACCOUNTS PAYABLE				310.85		
	Invoice Description: D98733 ICE EM ELEC								
2539198	1-2-2010-200		ACCOUNTS PAYABLE				115.56		
	Invoice Description: FY12-13 EMISSIONS								
							426.41	0.00	426.41
43643	29-Nov-2012	AVAYA	AVAYA INC	Issued	363	C			
2732240027	1-2-2010-200		ACCOUNTS PAYABLE				151.15		
	Invoice Description: PHONES								
							151.15	0.00	151.15
43644	29-Nov-2012	AWWA	AMERICAN WATER WORKS ASSOCIATION	Issued	363	C			
111312	1-2-2010-200		ACCOUNTS PAYABLE				13195.00		
	Invoice Description: 2013 AGENCY DUES								
							13195.00	0.00	13195.00
43645	29-Nov-2012	B ACE HOME	BEAUMONT DO IT BEST HOME CENTER	Issued	363	C			

Cheque Register - Detail - Bank



AP5090

Page : 13

Date : Nov 29, 2012

Time : 9:05 am

Supplier : A&A FENCE To ZETLMAIER  
 Pay Date : 01-Nov-2012 To 29-Nov-2012  
 Bank : 1 To 9

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

Bank Code	Bank Name							
Cheque #	Cheque Date	Supplier Code	Supplier Name	Status	Batch	Medium		
Invoice #	Account No.		Account Description		Debit	Credit		Amount
363196	1-2-2010-200		ACCOUNTS PAYABLE		26.91			
	Invoice Description:WELL 2C CHLORINATOR							
363239	1-2-2010-200		ACCOUNTS PAYABLE		3.29			
	Invoice Description:WELL 26 CHLORINATOR LEAK							
363683	1-2-2010-200		ACCOUNTS PAYABLE		70.83			
	Invoice Description:WELL 2C CHLORINATOR							
363827	1-2-2010-200		ACCOUNTS PAYABLE		23.93			
	Invoice Description:WELL 24 CHLORINATOR							
363861	1-2-2010-200		ACCOUNTS PAYABLE		12.67			
	Invoice Description:WELL PIPES							
363948	1-2-2010-200		ACCOUNTS PAYABLE		0.96			
	Invoice Description:WELL 24 CHLORINATOR							
					138.59	0.00		138.59
43646	29-Nov-2012	BLUE GAVEL	BLUE GAVEL PRESS	Issued		363 C		
244626	1-2-2010-200		ACCOUNTS PAYABLE		129.13			
	Invoice Description:CAL/OSHA TRAINING GUIDE							
					129.13	0.00		129.13
43647	29-Nov-2012	BYRDINDELE	BYRD INC ELECTRONICS	Issued		363 C		
1106-12	1-2-2010-200		ACCOUNTS PAYABLE		624.31			
	Invoice Description:REPLACED PWR SUPPLY & CONVERTER							
					624.31	0.00		624.31
43648	29-Nov-2012	CAUTILITYE	CALIFORNIA UTILITY EQUIPMENT INC	Issued		363 C		
60557	1-2-2010-200		ACCOUNTS PAYABLE		406.54			
	Invoice Description:REPAIRS							
					406.54	0.00		406.54
43649	29-Nov-2012	CVAUTO	CHERRY VALLEY AUTOMOTIVE	Issued		363 C		
4787	1-2-2010-200		ACCOUNTS PAYABLE		502.93			
	Invoice Description:UNIT 13 TRANSMISSION SERVICE							
4889	1-2-2010-200		ACCOUNTS PAYABLE		35.99			
	Invoice Description:UNIT 1 OIL CHANGE							
					538.92	0.00		538.92
43650	29-Nov-2012	EDISON	SOUTHERN CALIFORNIA EDISON	Issued		363 C		
3756/1112	1-2-2010-200		ACCOUNTS PAYABLE		413.71			
	Invoice Description:2-28-548-3756							
5000/1112	1-2-2010-200		ACCOUNTS PAYABLE		54.40			
	Invoice Description:2-13-846-5000							
7348/1112	1-2-2010-200		ACCOUNTS PAYABLE		292.77			
	Invoice Description:2-13-678-7348							
8200/1112	1-2-2010-200		ACCOUNTS PAYABLE		184.45			
	Invoice Description:2-13-772-8200							
8734/1112	1-2-2010-200		ACCOUNTS PAYABLE		1089.12			
	Invoice Description:2-28-585-8734							

**BEAUMONT-CHERRY VALLEY WATER DISTRICT**

**Cheque Register - Detail - Bank**



AP5090

Page : 14

Date : Nov 29, 2012

Time : 9:05 am

Supplier : A&A FENCE To ZETLMAIER  
 Pay Date : 01-Nov-2012 To 29-Nov-2012  
 Bank : 1 To 9

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

Bank Code	Bank Name							
Cheque #	Cheque Date	Supplier Code	Supplier Name	Status	Batch	Medium		
Invoice #	Account No.		Account Description		Debit	Credit	Amount	
					2034.45	0.00	2034.45	
43651	29-Nov-2012	ESBABCOCK	ES BABCOCK	Issued		363 C		
BJ20175-0034	1-2-2010-200		ACCOUNTS PAYABLE		120.00			
	Invoice Description:3 WATER SAMPLES							
BJ20272-0034	1-2-2010-200		ACCOUNTS PAYABLE		240.00			
	Invoice Description:8 WATER SAMPLES							
BJ20516-0034	1-2-2010-200		ACCOUNTS PAYABLE		480.00			
	Invoice Description:12 WATER SAMPLES							
BK21360-0034	1-2-2010-200		ACCOUNTS PAYABLE		240.00			
	Invoice Description:6 WATER SAMPLES							
BK21433-0034	1-2-2010-200		ACCOUNTS PAYABLE		240.00			
	Invoice Description:6 WATER SAMPLES							
BK21434-0034	1-2-2010-200		ACCOUNTS PAYABLE		200.00			
	Invoice Description:5 WATER SAMPLES							
					1520.00	0.00	1520.00	
43652	29-Nov-2012	FEDEX	FEDEX	Issued		363 C		
2-092-08924	1-2-2010-200		ACCOUNTS PAYABLE		28.83			
	Invoice Description:POSTAGE							
					28.83	0.00	28.83	
43653	29-Nov-2012	INLANDWATE	INLAND WATER WORKS	Issued		363 C		
246173	1-2-2010-200		ACCOUNTS PAYABLE		206.88			
	Invoice Description:20120117							
246840	1-2-2010-200		ACCOUNTS PAYABLE		3590.23			
	Invoice Description:parts							
246841	1-2-2010-200		ACCOUNTS PAYABLE		33.80			
	Invoice Description:20120117							
247235	1-2-2010-200		ACCOUNTS PAYABLE		2437.67			
	Invoice Description:parts							
					6268.58	0.00	6268.58	
43654	29-Nov-2012	LEESAUTOBO	LEE'S AUTO BODY	Issued		363 C		
RO 005106	1-2-2010-200		ACCOUNTS PAYABLE		235.62			
	Invoice Description:Replace Broken windshield for unit #5							
					235.62	0.00	235.62	
43655	29-Nov-2012	LUTHERSTRU	LUTHERS TRUCK & EQUIPMENT	Issued		363 C		
32495	1-2-2010-200		ACCOUNTS PAYABLE		197.93			
	Invoice Description:FORD F350 OIL, CK ENG, FILTER							
					197.93	0.00	197.93	
43656	29-Nov-2012	MCCROMETER	MCCROMETER INC	Issued		363 C		
406825 RI	1-2-2010-200		ACCOUNTS PAYABLE		433.50			
	Invoice Description:Fire meter repair parts							
					433.50	0.00	433.50	

BEAUMONT-CHERRY VALLEY WATER DISTRICT

Cheque Register - Detail - Bank



AP5090

Page : 15

Date : Nov 29, 2012

Time : 9:05 am

Supplier : A&A FENCE To ZETLMAIER  
 Pay Date : 01-Nov-2012 To 29-Nov-2012  
 Bank : 1 To 9

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

Bank Code	Bank Name							
Cheque #	Cheque Date	Supplier Code	Supplier Name	Status	Batch	Medium		
Invoice #	Account No.		Account Description		Debit	Credit	Amount	
43657	29-Nov-2012	METROCALL	USA MOBILITY WIRELESS INC.	Issued	363	C		
V0152081K	1-2-2010-200		ACCOUNTS PAYABLE		34.46			
	Invoice Description: FIELD PAGERS							
					34.46	0.00	34.46	
43658	29-Nov-2012	NAPAAUTOPA	NAPA AUTO PARTS	Issued	363	C		
786455	1-2-2010-200		ACCOUNTS PAYABLE		26.92			
	Invoice Description: UNIT 17 WIPER BLADES							
					26.92	0.00	26.92	
43659	29-Nov-2012	NATIONAL M	NATIONAL METER & AUTOMATION INC.	Issued	363	C		
S1041066.001	1-2-2010-200		ACCOUNTS PAYABLE		9424.50			
	Invoice Description: Meters							
S1042215.003	1-2-2010-200		ACCOUNTS PAYABLE		6618.84			
	Invoice Description: Meters							
S1042215.005	1-2-2010-200		ACCOUNTS PAYABLE		2357.51			
	Invoice Description: Meters							
					18400.85	0.00	18400.85	
43660	29-Nov-2012	NINOS	NINO'S	Issued	363	C		
206024	1-2-2010-200		ACCOUNTS PAYABLE		1191.78			
	Invoice Description: GAS/DIESEL AUG-NOV							
					1191.78	0.00	1191.78	
43661	29-Nov-2012	PACIFICALA	PACIFIC ALARM	Issued	363	C		
P83925	1-2-2010-200		ACCOUNTS PAYABLE		90.00			
	Invoice Description: SERVICE CALL BATTERY REPLACEMENT							
					90.00	0.00	90.00	
43662	29-Nov-2012	PATSPOTS	PAT'S POTS	Issued	363	C		
13108	1-2-2010-200		ACCOUNTS PAYABLE		310.00			
	Invoice Description: 11/20/12**12/17/12 REC FAC							
					310.00	0.00	310.00	
43663	29-Nov-2012	PRESTIGEMO	PRESTIGE MOBILE DETAIL	Issued	363	C		
111912	1-2-2010-200		ACCOUNTS PAYABLE		48.00			
	Invoice Description: UNITS 2, 16, 1							
112412	1-2-2010-200		ACCOUNTS PAYABLE		240.00			
	Invoice Description: 13,18,12,16,19,10,15,11,5,13,18,12,8,20,1							
					288.00	0.00	288.00	
43664	29-Nov-2012	RAINFORREN	RAIN FOR RENT	Issued	363	C		
036034402	1-2-2010-200		ACCOUNTS PAYABLE		5699.33			
	Invoice Description: Well #1							
036034435	1-2-2010-200		ACCOUNTS PAYABLE		1933.04			
	Invoice Description: BROOKSIDE HIGH LINE							
					7632.37	0.00	7632.37	

Cheque Register - Detail - Bank



AP5090

Page : 16

Date : Nov 29, 2012

Time : 9:05 am

Supplier : A&A FENCE To ZETLMAIER  
 Pay Date : 01-Nov-2012 To 29-Nov-2012  
 Bank : 1 To 9

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

Bank Code	Bank Name							
Cheque #	Cheque Date	Supplier Code	Supplier Name	Status	Batch	Medium		
Invoice #	Account No.		Account Description		Debit	Credit	Amount	
43665	29-Nov-2012	SOUTH WEST	SOUTH WEST PUMP & DRILLING INC.	Issued	363	C		
1210-002	1-2-2010-200		ACCOUNTS PAYABLE		25125.48			
Invoice Description:WELL 1 MOTOR REPLACEMENT								
					25125.48	0.00	25125.48	
-----								
43666	29-Nov-2012	STAPLES	STAPLES ADVANTAGE	Issued	363	C		
8023668399	1-2-2010-200		ACCOUNTS PAYABLE		308.23			
Invoice Description:SUPPLIES								
					308.23	0.00	308.23	
-----								
43667	29-Nov-2012	VERIZON	VERIZON	Issued	363	C		
8254/1112	1-2-2010-200		ACCOUNTS PAYABLE		180.25			
Invoice Description:012569111921813706								
					180.25	0.00	180.25	
-----								
43668	29-Nov-2012	VERIZONWIR	VERIZON WIRELESS	Issued	363	C		
1135239338	1-2-2010-200		ACCOUNTS PAYABLE		282.96			
Invoice Description:470967799-00001								
					282.96	0.00	282.96	
-----								
43669	29-Nov-2012	WELLSFARGO	WELLS FARGO REMITTANCE CENTER	Issued	363	C		
8028/1112	1-2-2010-200		ACCOUNTS PAYABLE		684.96			
Invoice Description:5569191000008028								
					684.96	0.00	684.96	
-----								
43670	29-Nov-2012	Z&LPAVING	Z&L PAVING	Issued	363	C		
1552	1-2-2010-200		ACCOUNTS PAYABLE		3349.32			
Invoice Description:PAVING VARIOUS LOCATIONS								
					3349.32	0.00	3349.32	
-----								
43671	29-Nov-2012	SOUTH WEST	SOUTH WEST PUMP & DRILLING INC.	Issued	364	C		
1	1-2-2010-200		ACCOUNTS PAYABLE		80876.35			
Invoice Description:WELL 1 REPAIR								
2	1-2-2010-200		ACCOUNTS PAYABLE		4256.65			
Invoice Description:WELL 1 RETENTION								
					85133.00	0.00	85133.00	

Cheque Register - Detail - Bank



AP5090

Page : 17

Date : Nov 29, 2012

Time : 9:05 am

Supplier : A&A FENCE To ZETLMAIER  
 Pay Date : 01-Nov-2012 To 29-Nov-2012  
 Bank : 1 To 9

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

Bank Code	Bank Name	Cheque #	Cheque Date	Supplier Code	Supplier Name	Status	Batch	Medium	Debit	Credit	Amount
Invoice #	Account No.	Account Description									
<b>8 PAYROLL</b>											
12608	08-Nov-2012	AFLAC	AFLAC			Issued	337	C			
841128	1-2-2010-200	ACCOUNTS PAYABLE							823.12		
Invoice Description: INVOICE_AFLAC DENTAL INSURANCE NOVEMBER 2012											
									823.12	0.00	823.12
-----											
12609	08-Nov-2012	[REDACTED]	[REDACTED]			Issued	337	C			
110812	1-2-2010-200	ACCOUNTS PAYABLE							575.54		
Invoice Description: INVOICE [REDACTED] HED017238											
									575.54	0.00	575.54
-----											
12610	08-Nov-2012	CASTATEDIS	CA STATE DISBURSEMENT UNIT			Issued	337	C			
110812	[REDACTED]	1-2-2010-200	ACCOUNTS PAYABLE						360.57		
Invoice Description: INVOICE CSSS810693											
110812	[REDACTED]	1-2-2010-200	ACCOUNTS PAYABLE						191.53		
Invoice Description: INVOICE RIK004233											
									552.10	0.00	552.10
-----											
12611	08-Nov-2012	EDD	EDD STATE OF CALIFORNIA			Issued	337	C			
110812	1-2-2010-200	ACCOUNTS PAYABLE							3245.33		
Invoice Description: INVOICE 92502491 SDI/PIT											
									3245.33	0.00	3245.33
-----											
12612	08-Nov-2012	EDD	EDD STATE OF CALIFORNIA			Issued	337	C			
699154816	1-2-2010-200	ACCOUNTS PAYABLE							12102.92		
Invoice Description: INVOICE_3RD QUARTER UNEMPLOYMENT											
									12102.92	0.00	12102.92
-----											
12613	08-Nov-2012	STANDARDIN	STANDARD INSURANCE COMPANY RB			Issued	337	C			
006107630001_I	1-2-2010-200	ACCOUNTS PAYABLE							834.86		
Invoice Description: INVOICE-STD LIFE INSURANCE NOVEMBER 2012											
									834.86	0.00	834.86
-----											
12616	21-Nov-2012	CALPERS	CALPERS HEALTH			Issued	354	C			
837	1-2-2010-200	ACCOUNTS PAYABLE							33825.06		
Invoice Description: DECEMBER											
									33825.06	0.00	33825.06
-----											
12617	21-Nov-2012	CALPERSRET	CALPERS RETIREMENT SYSTEM			Issued	354	C			
102512	1-2-2010-200	ACCOUNTS PAYABLE							4942.67		
Invoice Description: 3169502332 10/7*10/20/12											
									4942.67	0.00	4942.67
-----											
12618	21-Nov-2012	CALPERSRET	CALPERS RETIREMENT SYSTEM			Issued	354	C			
110812	1-2-2010-200	ACCOUNTS PAYABLE							4900.59		
Invoice Description: 3169502332 10/21**11/3/12											
									4900.59	0.00	4900.59

BEAUMONT-CHERRY VALLEY WATER DISTRICT

Cheque Register - Detail - Bank



AP5090

Page : 18

Date : Nov 29, 2012

Time : 9:05 am

Supplier : A&A FENCE To ZETLMAIER  
 Pay Date : 01-Nov-2012 To 29-Nov-2012  
 Bank : 1 To 9

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

Bank Code	Bank Name							
Cheque #	Cheque Date	Supplier Code	Supplier Name	Status	Batch	Medium		
Invoice #	Account No.	Account Description			Debit	Credit	Amount	
12619	21-Nov-2012	CALPERSRET	CALPERS RETIREMENT SYSTEM	Issued	354	C		
112112	1-2-2010-200	ACCOUNTS PAYABLE			4900.59			
Invoice Description:3169502332 11/4**11/17/12								
					4900.59	0.00	4900.59	
12620	21-Nov-2012			Issued	354	C		
112112	1-2-2010-200	ACCOUNTS PAYABLE			575.54			
Invoice Description:HED 017238								
					575.54	0.00	575.54	
12621	21-Nov-2012	CASTATEDIS	CA STATE DISBURSEMENT UNIT	Issued	354	C		
112112	1-2-2010-200	ACCOUNTS PAYABLE			360.57			
Invoice Description:CSSS810693								
112112	1-2-2010-200	ACCOUNTS PAYABLE			191.53			
Invoice Description:RIK004233								
					552.10	0.00	552.10	
12622	21-Nov-2012	EDD	EDD STATE OF CALIFORNIA	Issued	354	C		
112112	1-2-2010-200	ACCOUNTS PAYABLE			3202.30			
Invoice Description:92502491								
					3202.30	0.00	3202.30	
12623	21-Nov-2012	LEGALSHIEL	LEGAL SHIELD	Issued	354	C		
111512	1-2-2010-200	ACCOUNTS PAYABLE			254.05			
Invoice Description:0101129								
					254.05	0.00	254.05	
12624	21-Nov-2012	WESTERN DEN	WESTERN DENTAL SERVICES INC	Issued	354	C		
3211	1-2-2010-200	ACCOUNTS PAYABLE			146.68			
Invoice Description:NOVEMBER								
					146.68	0.00	146.68	
00038-0001	09-Nov-2012	CALPERSRET	CALPERS RETIREMENT SYSTEM	Issued	336	E		
062212	1-2-2010-200	ACCOUNTS PAYABLE			493421.00			
Invoice Description:CALPERS PRE-PAYMENT								
					493421.00	0.00	493421.00	
00038-0002	09-Nov-2012	ING	ING LIFE INSURANCE	Issued	336	E		
ING - 30434	1-2-2010-200	ACCOUNTS PAYABLE			460.00			
					460.00	0.00	460.00	
00038-0003	09-Nov-2012	IRS	U.S. TREASURY	Issued	336	E		
IRS - 30435	1-2-2010-200	ACCOUNTS PAYABLE			16141.55			
					16141.55	0.00	16141.55	
00039-0001	21-Nov-2012	ING	ING LIFE INSURANCE	Issued	355	E		
ING - 30535	1-2-2010-200	ACCOUNTS PAYABLE			485.00			
					485.00	0.00	485.00	

Cheque Register - Detail - Bank



AP5090

Page : 19

Date : Nov 29, 2012

Time : 9:05 am

Supplier : A&A FENCE To ZETLMAIER  
 Pay Date : 01-Nov-2012 To 29-Nov-2012  
 Bank : 1 To 9

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

Bank Code	Bank Name							
Cheque #	Cheque Date	Supplier Code	Supplier Name	Status	Batch	Medium		
Invoice #	Account No.		Account Description		Debit	Credit	Amount	
00039-0002	21-Nov-2012	IRS	U.S. TREASURY	Issued		355 E		
IRS - 30536	1-2-2010-200		ACCOUNTS PAYABLE		16421.98			
					16421.98	0.00	16421.98	
<b>Total Computer Paid :</b>		<b>936,611.48</b>	<b>Total EFT - PAP Paid :</b>	<b>526,929.53</b>	<b>Total Paid :</b>		<b>1,463,541.01</b>	
<b>Total Manually Paid :</b>		<b>0.00</b>	<b>Total EFT - File Paid :</b>	<b>0.00</b>				

Fiscal Year : 2012  
 Budget Type : Adopted Budget

Budget Variance Report



Acct Code	Account Name	Current Month Actuals	Year to Date Actuals	Annual Approved Budget	Variance (YTD to Annual) (Under)	% Variance (Annual Budget Remaining)
<b>Revenue</b>						
4010	Operating Revenue					
	Total Operating Revenue	\$ 1,195,996	\$ 11,063,251	\$ 11,163,250	\$ (99,999)	-1%
4011	Rent - 12303 Oak Glen Rd					
	Total Rent - 12303 Oak Glen Rd	\$ 200	\$ 2,400	\$ 2,400	\$ -	0%
4012	Rent - 13695 Oak Glen Rd					
	Total Rent - 13695 Oak Glen Rd	\$ 200	\$ 2,400	\$ 2,400	\$ -	0%
4013	Rent - 13697 Oak Glen Rd					
	Total Rent - 13697 Oak Glen Rd	\$ 200	\$ 2,400	\$ 2,400	\$ -	0%
4014	Rent - 9781 Avenida Miravilla					
	Total Rent - 9781 Avenida Miravilla	\$ 200	\$ 2,400	\$ 2,400	\$ -	0%
4015	Utilities 12303 Oak Glen Rd					
	Total Utilities 12303 Oak Glen Rd	\$ 624	\$ 2,897	\$ 2,100	\$ 797	38%
4016	Utilities 13695 Oak Glen Rd					
	Total Utilities 13695 Oak Glen Rd	\$ 54	\$ 2,481	\$ 2,400	\$ 81	3%
4017	Utilities 13697 Oak Glen Rd					
	Total Utilities 13697 Oak Glen Rd	\$ 184	\$ 3,937	\$ 2,700	\$ 1,237	46%
4018	Utilities 9781 Avenida Miravilla					
	Total Utilities 9781 Avenida Miravilla	\$ 145	\$ 2,543	\$ 4,000	\$ (1,457)	-36%
4020	Non Operating Revenue					
	Total Non Operating Revenue	\$ 10,582	\$ 158,487	\$ 746,500	\$ (588,013)	-79%
4030	Other Non Operating Revenue					
	Total Other Non Operating Revenue	\$ -	\$ -	\$ 75,000	\$ (75,000)	-100%
	Total Revenue	\$ 1,208,386	\$ 11,243,196	\$ 12,005,550	\$ (762,354)	-6%
<b>Expense</b>						
5200	Source of Supply & Water Treatment Wells					
	Total Source of Supply & Water Treatment Wells	\$ 388,733	\$ 4,251,807	\$ 4,847,600	\$ (595,793)	-12%
5300	Transmission & Distribution					
	Total Transmission & Distribution	\$ 72,877	\$ 808,829	\$ 1,125,500	\$ (316,671)	-28%
5350	Inspections					
	Total Inspections	\$ 2,650	\$ 31,520	\$ 23,700	\$ 7,820	33%
5400	Meter Reading/Customer Service					
	Total Meter Reading/Customer Service	\$ 16,664	\$ 212,900	\$ 253,300	\$ (40,400)	-16%
5500	Administration					
	Total Administration	\$ 131,349	\$ 2,723,665	\$ 3,015,200	\$ (291,535)	-10%
5510	Board of Directors					
	Total Board of Directors	\$ 3,146	\$ 25,048	\$ 54,100	\$ (29,052)	-54%
5610	District Property - 560 Magnolia					
	Total District Property - 560 Magnolia	\$ 3,203	\$ 52,925	\$ 55,800	\$ (2,875)	-5%
5615	District Property - 12303 Oak Glen Rd					
	Total District Property - 12303 Oak Glen Rd	\$ 293	\$ 2,954	\$ 3,300	\$ (346)	-10%
5620	District Property JH- 13695 Oak Glen Rd					
	Total District Property JH- 13695 Oak Glen Rd	\$ 54	\$ 2,502	\$ 2,900	\$ (398)	-14%
5625	District Property JB- 13697 Oak Glen Rd					
	Total District Property JB- 13697 Oak Glen Rd	\$ 184	\$ 3,786	\$ 4,500	\$ (714)	-16%
5630	District Property - 9781 Avenida Miravilla					
	Total District Property - 9781 Avenida Miravilla	\$ -	\$ 2,184	\$ 4,200	\$ (2,016)	-48%
5635	District Office - 815 E. 12th Street					
	Total District Office - 815 E. 12th Street	\$ 1,211	\$ 13,264	\$ 15,500	\$ (2,236)	-14%
5640	District Property - 11083 Cherry Ave					
	Total District Property - 11083 Cherry Ave	\$ 236	\$ 2,562	\$ 3,200	\$ (638)	-20%
5700	Maintenance & General Plant					
	Total Maintenance & General Plant	\$ 17,540	\$ 196,795	\$ 183,500	\$ 13,295	7%
5800	Engineering (in-house)					
	Total Engineering (in-house)	\$ 17,047	\$ 174,129	\$ 217,100	\$ (42,971)	-20%
5810	Prof. Services - Legal & Accounting					
	Total Prof. Services - Legal & Accounting	\$ 56,123	\$ 159,828	\$ 175,000	\$ (15,172)	-9%
5820	Professional Services - Engineering					
	Total Professional Services - Engineering	\$ 41,677	\$ 181,778	\$ 64,000	\$ 117,778	184%
5901	Non Operating Expenses					
	Total Non Operating Expenses	\$ -	\$ 51,370	\$ -	\$ 51,370	0%
	Total Expense	\$ 752,988	\$ 8,897,846	\$ 10,048,400	\$ (1,150,554)	-11%
	SYSTEM DEPRECIATION	1,899,423	1,899,423	1,850,000	(49,423)	-3%

NOVEMBER BUDGET VARIANCE REPORT

Fiscal Year : 2012  
Budget Type : Adopted Budget

Budget Variance Report (Details)



Acct Code	Account Name	Current Month Actuals	Year to Date Actuals	Annual Approved Budget	Variance (YTD to Annual) (Under)	% Variance (Annual Budget Remaining)
<b>Revenue</b>						
<b>4010 Operating Revenue</b>						
144010400	FIXED METER CHARGES	189,431	2,109,217	2,286,000	(176,783)	-8%
144010401	DOMESTIC WATER SALES	517,612	4,699,382	4,550,000	149,382	3%
144010402	IRRIGATION WATER SALES	6,160	30,951	31,000	(49)	0%
144010403	CONSTRUCTION WATER SALES	3,175	39,857	46,000	(6,143)	-13%
144010404	INSTALLATION CHARGES	4,730	87,451	45,000	42,451	94%
144010407	REIMB. CUST. DAMAGES/UPGRADES	5,359	11,046	10,000	1,046	10%
144010408	BACKFLOW DEVICES	1,779	22,789	24,000	(1,211)	-5%
144010409	REIMBURSEMENT - INSURANCE	0	16,625	0	16,625	0%
144010410	RETURNED CHECK FEES	200	2,645	2,000	645	32%
144010411	MISCELLANEOUS INCOME	31,030	37,889	31,000	6,889	22%
144010412	RENTAL INCOME	0	0	1,200	(1,200)	-100%
144010413	DEVELOPMENT INCOME (DEPOSITS APPLIED)	0	820	50,000	(49,180)	-98%
144010414	RECHARGE INCOME (CITY OF BANNING)	6,114	61,140	72,000	(10,860)	-15%
144010415	AFTER HOURS CALLOUT CHARGE	0	500	0	500	0%
144010439	REIMB - MAINTENANCE OF WELLS 24,25 & 26	0	0	20,000	(20,000)	-100%
144010441	TURN ONS	7,460	76,050	32,000	44,050	138%
144010442	THIRD NOTICE CHARGE	4,025	37,405	80,000	(42,595)	-53%
144010443	PENALTIES	8,800	97,660	88,000	9,660	11%
144010444	SGPWA IMPORTATION CHARGE	237,349	2,154,572	2,205,000	(50,428)	-2%
144010445	SCE POWER CHARGE	170,272	1,549,164	1,582,000	(32,836)	-2%
144010446	BONITA VISTA REPAYMENT - INTEREST	0	3,400	3,550	(150)	-4%
144010449	CREDIT CHECK PROCESSING FEES	595	5,645	4,500	1,145	25%
144010453	CREDIT CARD PROCESSING FEES	1,904	18,891	0	18,891	0%
144010454	BENCH TEST FEES	0	150	0	150	0%
	<b>Total Operating Revenue</b>	<b>\$ 1,195,996</b>	<b>\$ 11,063,251</b>	<b>\$ 11,163,250</b>	<b>\$ (99,999)</b>	<b>-1%</b>
<b>4011 Rent - 12303 Oak Glen Rd</b>						
144011412	RENT - 12303 OAK GLEN RD	200	2,400	2,400	-	0%
	<b>Total Rent - 12303 Oak Glen Rd</b>	<b>\$ 200</b>	<b>\$ 2,400</b>	<b>\$ 2,400</b>	<b>\$ -</b>	<b>0%</b>
<b>4012 Rent - 13695 Oak Glen Rd</b>						
144012412	RENT - 13695 OAK GLEN RD	200	2,400	2,400	-	0%
	<b>Total Rent - 13695 Oak Glen Rd</b>	<b>\$ 200</b>	<b>\$ 2,400</b>	<b>\$ 2,400</b>	<b>\$ -</b>	<b>0%</b>
<b>4013 Rent - 13697 Oak Glen Rd</b>						
144013412	RENT - 13697 OAK GLEN RD	200	2,400	2,400	-	0%
	<b>Total Rent - 13697 Oak Glen Rd</b>	<b>\$ 200</b>	<b>\$ 2,400</b>	<b>\$ 2,400</b>	<b>\$ -</b>	<b>0%</b>
<b>4014 Rent - 9781 Avenida Miravilla</b>						
144014412	RENT - 9781 AVENIDA MIRAVILLA	200	2,400	2,400	-	0%
	<b>Total Rent - 9781 Avenida Miravilla</b>	<b>\$ 200</b>	<b>\$ 2,400</b>	<b>\$ 2,400</b>	<b>\$ -</b>	<b>0%</b>
<b>4015 Utilities 12303 Oak Glen Rd</b>						
144015515	ELECTRIC & PROPANE-12303 Oak Glen Rd	624	2,897	2,100	797	38%
	<b>Total Utilities 12303 Oak Glen Rd</b>	<b>\$ 624</b>	<b>\$ 2,897</b>	<b>\$ 2,100</b>	<b>\$ 797</b>	<b>38%</b>
<b>4016 Utilities 13695 Oak Glen Rd</b>						
144016515	ELECTRIC & PROPANE-13695 Oak Glen Rd	54	2,481	2,400	81	3%
	<b>Total Utilities 13695 Oak Glen Rd</b>	<b>\$ 54</b>	<b>\$ 2,481</b>	<b>\$ 2,400</b>	<b>\$ 81</b>	<b>3%</b>
<b>4017 Utilities 13697 Oak Glen Rd</b>						
144017515	ELECTRIC & PROPANE-13697 Oak Glen Rd	184	3,937	2,700	1,237	46%
	<b>Total Utilities 13697 Oak Glen Rd</b>	<b>\$ 184</b>	<b>\$ 3,937</b>	<b>\$ 2,700</b>	<b>\$ 1,237</b>	<b>46%</b>
<b>4018 Utilities 9781 Avenida Miravilla</b>						
144018515	ELECTRIC & PROPANE-9871 Av Miravilla	145	2,543	4,000	(1,457)	-36%
	<b>Total Utilities 9781 Avenida Miravilla</b>	<b>\$ 145</b>	<b>\$ 2,543</b>	<b>\$ 4,000</b>	<b>\$ (1,457)</b>	<b>-36%</b>
<b>4020 Non Operating Revenue</b>						
144020421	FRONT FOOTAGE & OTHER REIMB	10,507	10,507	55,000	(44,493)	-81%
144020422	WELLS	0	3,872	85,000	(81,128)	-95%
144020423	WATER RIGHTS (SWP)	0	2,450	255,000	(252,550)	-99%
144020424	WATER TREATMENT PLANT	0	1,842	25,000	(23,158)	-93%
144020425	FF - LOCAL WATER RESOURCES	0	970	95,000	(94,030)	-99%
144020426	FF - RECYCLED WATER FACILITIES	0	2,804	35,000	(32,196)	-92%
144020427	FF - TRANSMISSION	0	3,136	60,000	(56,864)	-95%
144020428	FF - STORAGE	0	4,016	95,000	(90,984)	-96%
144020429	FF - BOOSTER	0	278	6,500	(6,222)	-96%
144020430	FACILITY FEES - PRESSURE REDUCING STATION	0	142	3,000	(2,858)	-95%
144020431	FACILITY FEES - MISCELLANEOUS PROJECTS	0	124	3,000	(2,876)	-96%
144020432	FACILITY FEES - FINANCING COSTS	0	610	14,000	(13,390)	-96%
144020433	BONITA VISTA SYSTEM	0	16,290	0	16,290	0%
144020435	INTEREST INCOME	75	111,447	15,000	96,447	643%
	<b>Total Non Operating Revenue</b>	<b>\$ 10,582</b>	<b>\$ 158,487</b>	<b>\$ 746,500</b>	<b>\$ (588,013)</b>	<b>-79%</b>
<b>4030 Other Non Operating Revenue</b>						
144030600	GRANT REVENUE	0	0	75,000	(75,000)	-100%
	<b>Total Other Non Operating Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,000</b>	<b>\$ (75,000)</b>	<b>-100%</b>
	<b>Total Revenue</b>	<b>\$ 1,208,386</b>	<b>\$ 11,243,196</b>	<b>\$ 12,005,550</b>	<b>\$ (762,354)</b>	<b>-6%</b>
<b>Expense</b>						
<b>5200 Source of Supply &amp; Water Treatment Wells</b>						
155200271	LABOR	12,882	188,325	211,900	(23,575)	-11%
155200272	OVERTIME	821	13,259	12,500	759	6%
155200281	HEALTH INSURANCE	4,552	63,112	63,800	(688)	-1%
155200282	RETIREMENT/CALPERS	4,434	62,095	65,300	(3,205)	-5%
155200283	LIFE INSURANCE	92	1,298	1,200	98	8%
155200284	UNIFORMS, EMPLOYEE BENEFITS	0	38	1,000	(962)	-96%
155200285	EDUCATION EXPENSES	0	0	3,500	(3,500)	-100%
155200291	SOCIAL SECURITY	850	12,507	13,200	(693)	-5%
155200292	MEDICARE	199	2,925	3,100	(175)	-6%
155200293	WORKER'S COMPENSATION INSURANCE	891	11,637	8,800	2,837	32%
155200294	UNEMPLOYMENT INSURANCE	12,103	12,103	0	12,103	0%
155200511	TREATMENT & CHEMICALS	7,141	102,549	75,000	27,549	37%
155200512	LAB TESTING	3,395	31,527	55,000	(23,473)	-43%
155200513	MAINTENANCE EQUIPMENT (PUMPING)	118,708	294,222	140,000	154,222	110%
155200514	UTILITIES - GAS	0	148	200	(52)	-26%
155200515	UTILITIES - ELECTRIC	0	1,035,533	1,450,000	(414,467)	-29%
155200517	TELEMETRY MAINTENANCE	624	4,158	6,000	(1,842)	-31%
155200518	SEMINAR & TRAVEL EXPENSES	0	0	500	(500)	-100%

NOVEMBER BUDGET VARIANCE REPORT

Acct Code	Account Name	Current Month		Annual Approved Budget	Variance (YTD to Annual) (Under)	% Variance (Annual Budget Remaining)
		Actuals	Year to Date Actuals			
155200519	EDUCATION EXPENSES	0	90	0	90	0%
155200544	SMALL PARTS/MAINTENANCE	13	26	100	(74)	-74%
155200545	PERMITS, FEES & LICENSING	0	100	6,000	(5,900)	-98%
155200560	EQUIP MAINT & REPAIRS	0	2,462	100	2,362	2362%
155200562	SUBSCRIPTIONS	129	564	200	364	182%
155200568	EMPLOYMENT TESTING	0	0	200	(200)	-100%
155200620	STATE PROJECT WATER PURCHASED	221,900	1,987,273	2,219,000	(231,727)	-10%
155200623	Ground Water Purch -South Mesa Mutual Wa	0	425,856	511,000	(85,144)	-17%
	<b>Total Source of Supply &amp; Water Treatment Wells</b>	<b>\$ 388,733</b>	<b>\$ 4,251,807</b>	<b>\$ 4,847,600</b>	<b>\$ (595,793)</b>	<b>-12%</b>
<b>5300</b>	<b>Transmission &amp; Distribution</b>					
155300271	LABOR	33,188	355,441	514,100	(158,659)	-31%
155300272	OVERTIME	282	9,529	6,800	2,729	40%
155300273	DOUBLE-TIME	1,372	1,512	0	1,512	0%
155300281	HEALTH INSURANCE	12,535	122,191	182,100	(59,909)	-33%
155300282	RETIREMENT/CALPERS	10,519	112,367	143,100	(30,733)	-21%
155300283	LIFE INSURANCE	244	2,510	2,500	10	0%
155300284	UNIFORMS, EMPLOYEE BENEFITS	159	958	3,000	(2,042)	-68%
155300285	EDUCATION EXPENSES	0	115	1,000	(885)	-89%
155300291	SOCIAL SECURITY	2,141	22,713	31,900	(9,187)	-29%
155300292	MEDICARE	501	5,312	7,500	(2,188)	-29%
155300293	WORKER'S COMPENSATION INSURANCE	2,244	21,547	21,400	147	1%
155300518	SEMINAR & TRAVEL EXPENSES	0	0	800	(800)	-100%
155300530	MAINT PIPELINE/FIRE HYDRANT	1,347	75,181	38,000	37,181	98%
155300531	LINE LOCATES	509	2,370	2,500	(130)	-5%
155300534	MAINT METERS & SERVICES	7,836	62,776	128,000	(65,224)	-51%
155300535	BACKFLOW DEVICES	0	472	1,500	(1,028)	-69%
155300536	MAINTENANCE RESERVOIRS/TANKS	0	3,636	12,000	(8,364)	-70%
155300537	MAINTENANCE PRESSURE REGULATORS	0	11,910	9,000	2,910	32%
155300539	INVENTORY ADJUSTMENT	0	0	15,000	(15,000)	-100%
155300540	INVENTORY PURCHASE DISCOUNTS	0	-1,709	0	(1,709)	0%
155300541	OBSOLETE OR DAMAGED INVENTORY	0	0	5,000	(5,000)	-100%
155300544	SMALL PARTS/MAINTENANCE	0	0	100	(100)	-100%
155300568	EMPLOYMENT TESTING	0	0	200	(200)	-100%
	<b>Total Transmission &amp; Distribution</b>	<b>\$ 72,877</b>	<b>\$ 808,829</b>	<b>\$ 1,125,500</b>	<b>\$ (316,671)</b>	<b>-28%</b>
<b>5350</b>	<b>Inspections</b>					
155350271	LABOR	1,465	17,694	15,000	2,694	18%
155350272	OVERTIME	0	46	0	46	0%
155350281	HEALTH INSURANCE	387	4,355	3,000	1,355	45%
155350282	RETIREMENT/PERS	551	6,633	2,400	4,233	176%
155350283	LIFE INSURANCE	11	128	200	(72)	-36%
155350284	UNIFORMS/BENEFITS	0	0	300	(300)	-100%
155350291	SOCIAL SECURITY	103	1,209	1,400	(191)	-14%
155350292	MEDICARE	24	283	400	(117)	-29%
155350293	WORKER'S COMPENSATION	108	1,174	1,000	174	17%
	<b>Total Inspections</b>	<b>\$ 2,650</b>	<b>\$ 31,520</b>	<b>\$ 23,700</b>	<b>\$ 7,820</b>	<b>33%</b>
<b>5400</b>	<b>Meter Reading/Customer Service</b>					
155400271	LABOR	8,739	113,493	134,400	(20,907)	-16%
155400272	OVERTIME	30	1,410	1,100	310	28%
155400273	DOUBLE-TIME	0	292	0	292	0%
155400281	HEALTH INSURANCE	3,518	42,903	54,700	(11,797)	-22%
155400282	RETIREMENT/CALPERS	2,929	37,720	44,500	(6,780)	-15%
155400283	LIFE INSURANCE	65	834	800	34	4%
155400284	UNIFORMS, EMPLOYEE BENEFITS	125	337	800	(463)	-58%
155400285	EDUCATION EXPENSES	0	70	400	(330)	-83%
155400291	SOCIAL SECURITY	551	7,176	8,400	(1,224)	-15%
155400292	MEDICARE	129	1,678	2,000	(322)	-16%
155400293	WORKER'S COMPENSATION	578	6,987	5,600	1,387	25%
155400518	SEMINAR & TRAVEL EXPENSES	0	0	300	(300)	-100%
155400568	EMPLOYMENT TESTING	0	0	300	(300)	-100%
	<b>Total Meter Reading/Customer Service</b>	<b>\$ 16,664</b>	<b>\$ 212,900</b>	<b>\$ 253,300</b>	<b>\$ (40,400)</b>	<b>-16%</b>
<b>5500</b>	<b>Administration</b>					
155500271	LABOR	57,187	744,860	883,200	(138,340)	-16%
155500272	OVERTIME	1,042	6,841	0	6,841	0%
155500281	HEALTH INSURANCE	9,944	113,784	191,200	(77,416)	-40%
155500282	RETIREMENT/CALPERS	17,345	214,413	262,800	(48,387)	-18%
155500283	LIFE INSURANCE	374	4,118	5,000	(882)	-18%
155500284	UNIFORMS, EMPLOYEE BENEFITS	0	480	1,000	(520)	-52%
155500285	EDUCATION EXPENSES	0	0	500	(500)	-100%
155500291	SOCIAL SECURITY	3,034	45,390	54,800	(9,410)	-17%
155500292	MEDICARE	890	10,946	12,900	(1,954)	-15%
155500293	WORKER'S COMPENSATION INSURANCE	1,393	15,863	8,900	6,963	78%
155500294	UNEMPLOYMENT INSURANCE	0	65,946	37,600	28,346	75%
155500518	SEMINAR & TRAVEL EXPENSES	0	2,960	2,000	960	48%
155500528	NOTARY/LIEN FEES	0	1,262	0	1,262	0%
155500547	EMPLOYER SHARE FOR RETIRED (CALPERS)	616	6,162	7,000	(838)	-12%
155500548	ADMINISTRATIVE COSTS (CALPERS)	88	1,156	1,800	(644)	-36%
155500549	BANK CHGS/MONEY MARKET/TRANS. FEES	1,678	20,294	30,000	(9,706)	-32%
155500553	TEMPORARY LABOR	6,653	58,646	20,000	38,646	193%
155500555	OFFICE SUPPLIES	710	29,163	45,000	(15,837)	-35%
155500556	OFFICE EQUIPMENT/SERVICE AGREEMENTS	1,584	78,288	82,000	(3,712)	-5%
155500557	OFFICE MAINTENANCE	0	708	14,000	(13,292)	-95%
155500558	MEMBERSHIP DUES	1,608	18,525	25,000	(6,475)	-26%
155500560	OFFICE EQUIP.MAINT. & REPAIRS	0	1,975	2,500	(525)	-21%
155500561	POSTAGE	8,029	40,687	49,000	(8,313)	-17%
155500562	SUBSCRIPTIONS	411	4,084	5,000	(916)	-18%
155500563	MISCELLANEOUS OPERATING SUPPLIES	879	4,619	7,700	(3,081)	-40%
155500564	MISCELLANEOUS TOOLS/EQUIPMENT	48	4,865	6,500	(1,635)	-25%
155500567	EMPLOYEE MEDICAL/FIRST AID	0	0	500	(500)	-100%
155500568	EMPLOYMENT TESTING	75	260	300	(40)	-13%
155500570	PROPERTY/AUTO/GEN LIABILITY INSURANCE	8,465	86,743	95,000	(8,257)	-9%
155500572	STATE MANDATES AND TARIFFS	426	19,090	32,000	(12,910)	-40%
155500573	MISCELLANEOUS EXPENSES	0	2,650	4,500	(1,850)	-41%
155500574	PUBLIC EDUCATION	0	8,334	10,000	(1,666)	-17%
155500575	PROPERTY DAMAGE (CUSTOMER CLAIMS)	0	0	2,000	(2,000)	-100%
155500578	IT SUPPORT/SOFTWARE SUPPORT	0	11,696	10,000	1,696	17%
155500579	SHORTAGE/OVERAGE ACCOUNT	20	41	0	41	0%
155500587	PRINCIPAL PAYMENT	0	985,000	985,000	-	0%
155500588	INTEREST EXPENSE	7,323	97,330	113,000	(15,670)	-14%
155500630	BAD DEBT EXPENSES	0	-308	0	(308)	0%

NOVEMBER BUDGET VARIANCE REPORT

Acct Code	Account Name	Current Month Actuals	Year to Date Actuals	Annual Approved Budget	Variance (YTD to Annual) (Under)	% Variance (Annual Budget Remaining)
155500631	NOTE COST OF ISSUANCE	1,527	16,795	7,500	9,295	124%
	<b>Total Administration</b>	<b>\$ 131,349</b>	<b>\$ 2,723,665</b>	<b>\$ 3,015,200</b>	<b>\$ (291,535)</b>	<b>-10%</b>
<b>5510</b>	<b>Board of Directors</b>					
155510271	BOARD OF DIRECTOR FEES	2,800	21,450	48,900	(27,450)	-56%
155510291	SOCIAL SECURITY	174	1,330	3,100	(1,770)	-57%
155510292	MEDICARE	41	311	700	(389)	-56%
155510293	WORKER'S COMPENSATION INSURANCE	58	391	400	(9)	-2%
155510551	SEMINAR & TRAVEL EXPENSES	73	1,566	1,000	566	57%
	<b>Total Board of Directors</b>	<b>\$ 3,146</b>	<b>\$ 25,048</b>	<b>\$ 54,100</b>	<b>\$ (29,052)</b>	<b>-54%</b>
<b>5610</b>	<b>District Property - 560 Magnolia</b>					
155610515	ELECTRIC - 560 MAGNOLIA AVE	1,089	17,350	21,000	(3,650)	-17%
155610580	TELEPHONE - 560 MAGNOLIA AVE	498	19,755	25,000	(5,245)	-21%
155610581	SANITATION - 560 MAGNOLIA AVE	173	1,596	1,800	(204)	-11%
155610582	MAINTENANCE - 560 MAGNOLIA AVE	1,444	14,225	8,000	6,225	78%
	<b>Total District Property - 560 Magnolia</b>	<b>\$ 3,203</b>	<b>\$ 52,925</b>	<b>\$ 55,800</b>	<b>\$ (2,875)</b>	<b>-5%</b>
<b>5615</b>	<b>District Property - 12303 Oak Glen Rd</b>					
155615515	ELECTRIC - 12303 OAK GLEN ROAD	293	2,689	2,000	689	34%
155615582	MAINTENANCE/REPAIR - 12303 OAK GLEN ROAD	0	212	1,200	(988)	-82%
155615583	PROPANE - 12303 OAK GLEN ROAD	0	53	100	(47)	-47%
	<b>Total District Property - 12303 Oak Glen Rd</b>	<b>\$ 293</b>	<b>\$ 2,954</b>	<b>\$ 3,300</b>	<b>\$ (346)</b>	<b>-10%</b>
<b>5620</b>	<b>District Property JH- 13695 Oak Glen Rd</b>					
155620515	ELECTRIC - 13695 OAK GLEN ROAD	54	791	1,000	(209)	-21%
155620582	MAINTENANCE/REPAIR - 13695 OAK GLEN ROAD	0	386	500	(114)	-23%
155620583	PROPANE - 13695 OAK GLEN ROAD	0	1,325	1,400	(75)	-5%
	<b>Total District Property JH- 13695 Oak Glen Rd</b>	<b>\$ 54</b>	<b>\$ 2,502</b>	<b>\$ 2,900</b>	<b>\$ (398)</b>	<b>-14%</b>
<b>5625</b>	<b>District Property JB- 13697 Oak Glen Rd</b>					
155625515	ELECTRIC - 13697 OAK GLEN ROAD	184	2,106	2,000	106	5%
155625582	MAINTENANCE/REPAIR - 13697 OAK GLEN ROAD	0	484	500	(16)	-3%
155625583	PROPANE - 13697 OAK GLEN ROAD	0	1,196	2,000	(804)	-40%
	<b>Total District Property JB- 13697 Oak Glen Rd</b>	<b>\$ 184</b>	<b>\$ 3,786</b>	<b>\$ 4,500</b>	<b>\$ (714)</b>	<b>-16%</b>
<b>5630</b>	<b>District Property - 9781 Avenida Miravi</b>					
155630515	ELECTRIC - 9781 AVENIDA MIRAVILLA	0	1,440	1,500	(60)	-4%
155630582	MAINTENANCE/REPAIR - 9781 AVENIDA MIRAVI	0	0	1,500	(1,500)	-100%
155630583	PROPANE - 9781 AVENIDA MIRAVILLA	0	744	1,200	(456)	-38%
	<b>Total District Property - 9781 Avenida Miravi</b>	<b>\$ -</b>	<b>\$ 2,184</b>	<b>\$ 4,200</b>	<b>\$ (2,016)</b>	<b>-48%</b>
<b>5635</b>	<b>District Office - 815 E. 12th Street</b>					
155635515	ELECTRIC - 815 E. 12TH STREET	414	5,637	6,500	(863)	-13%
155635580	TELEPHONE - 815 E. 12TH STREET	0	717	1,000	(283)	-28%
155635581	SANITATION - 815 E. 12TH STREET	0	1,469	3,000	(1,531)	-51%
155635582	MAINTENANCE/REPAIR - 815 E. 12TH STREET	798	5,441	5,000	441	9%
	<b>Total District Office - 815 E. 12th Street</b>	<b>\$ 1,212</b>	<b>\$ 13,264</b>	<b>\$ 15,500</b>	<b>\$ (2,236)</b>	<b>-14%</b>
<b>5640</b>	<b>District Property - 11083 Cherry Ave</b>					
155640581	SANITATION - 11083 CHERRY AVE	236	2,562	3,200	(638)	-20%
	<b>Total District Property - 11083 Cherry Ave</b>	<b>\$ 236</b>	<b>\$ 2,562</b>	<b>\$ 3,200</b>	<b>\$ (638)</b>	<b>-20%</b>
<b>5700</b>	<b>Maintenance &amp; General Plant</b>					
155700271	LABOR	0	4,961	0	4,961	0%
155700281	HEALTH INSURANCE	0	1,855	0	1,855	0%
155700282	RETIREMENT/CALPERS	0	1,525	0	1,525	0%
155700283	LIFE INSURANCE	0	40	0	40	0%
155700291	SOCIAL SECURITY	0	308	0	308	0%
155700292	MEDICARE	0	72	0	72	0%
155700293	WORKER'S COMPENSATION INSURANCE	0	310	0	310	0%
155700589	AUTO/FUEL	6,662	81,196	75,000	6,196	8%
155700590	SAFETY EQUIPMENT	1,017	4,546	5,500	(954)	-17%
155700591	COMMUNICATION MAINTENANCE	0	0	2,500	(2,500)	-100%
155700592	REPAIR & MAINT OF GEN EQUIPMENT	0	1,488	15,000	(13,512)	-90%
155700593	REPAIR VEHICLES AND TOOLS	0	836	0	836	0%
155700594	LARGE EQUIPMENT MAINTENANCE	479	31,903	30,000	1,903	6%
155700596	FLEET REPAIR & MAINTENANCE	6,997	30,424	25,000	5,424	22%
155700597	MAINT GENERAL PLANT (BUILDINGS)	36	4,087	3,000	1,087	36%
155700598	LANDSCAPE MAINTENANCE	1,639	2,971	2,500	471	19%
155700601	RECHARGE FAC, CANYON & POND MAINTENANCE	710	30,273	25,000	5,273	21%
	<b>Total Maintenance &amp; General Plant</b>	<b>\$ 17,540</b>	<b>\$ 196,795</b>	<b>\$ 183,500</b>	<b>\$ 13,295</b>	<b>7%</b>
<b>5800</b>	<b>Engineering (in-house)</b>					
155800271	LABOR	10,882	117,939	133,900	(15,961)	-12%
155800281	HEALTH INSURANCE	1,517	12,652	18,300	(5,648)	-31%
155800282	RETIREMENT/CALPERS	3,075	27,622	37,300	(9,678)	-26%
155800283	LIFE INSURANCE	56	477	700	(223)	-32%
155800284	UNIFORMS, EMPLOYEE BENEFITS	0	27	0	27	0%
155800285	EDUCATION EXPENSE	0	0	2,500	(2,500)	-100%
155800291	SOCIAL SECURITY	675	7,312	8,300	(988)	-12%
155800292	MEDICARE	158	1,710	2,000	(290)	-14%
155800293	WORKER'S COMPENSATION	685	6,390	9,600	(3,210)	-33%
155800518	SEMINAR & TRAVEL EXPENSES	0	0	500	(500)	-100%
155800546	SOFTWARE LICENSING	0	0	4,000	(4,000)	-100%
	<b>Total Engineering (in-house)</b>	<b>\$ 17,047</b>	<b>\$ 174,129</b>	<b>\$ 217,100</b>	<b>\$ (42,971)</b>	<b>-20%</b>
<b>5810</b>	<b>Prof. Services - Legal &amp; Accounting</b>					
155810611	GENERAL LEGAL	53,323	152,375	150,000	2,375	2%
155810614	AUDIT	0	4,653	25,000	(20,347)	-81%
155810616	ACCOUNTING (NON AUDIT)	2,800	2,800	0	2,800	0%
	<b>Total Prof. Services - Legal &amp; Accounting</b>	<b>\$ 56,123</b>	<b>\$ 159,828</b>	<b>\$ 175,000</b>	<b>\$ (15,172)</b>	<b>-9%</b>
<b>5820</b>	<b>Professional Services - Engineering</b>					
155820611	GENERAL ENGINEERING	41,677	166,553	50,000	116,553	233%
155820612	DEVELOPMENT - REIMB. ENGINEERING	0	64	10,000	(9,936)	-99%
155820615	ENGINEERING - PERMITTING (REC WATER)	0	0	4,000	(4,000)	-100%
155820622	BEAUMONT BASIN WATER MASTER	0	15,161	0	15,161	0%
	<b>Total Professional Services - Engineering</b>	<b>\$ 41,677</b>	<b>\$ 181,778</b>	<b>\$ 64,000</b>	<b>\$ 117,778</b>	<b>184%</b>
<b>5901</b>	<b>Non Operating Expenses</b>					
155901706	Capital Asset Acquisitions	0	47,770	0	47,770	0%
155901901	PRIOR PERIOD ADJUSTMENTS	0	3,600	0	3,600	0%
	<b>Total Non Operating Expenses</b>	<b>\$ -</b>	<b>\$ 51,370</b>	<b>\$ -</b>	<b>\$ 51,370</b>	<b>0%</b>
	<b>Total Expense</b>	<b>\$ 752,988</b>	<b>\$ 8,897,846</b>	<b>\$ 10,048,400</b>	<b>\$ (1,150,554)</b>	<b>-11%</b>
	<b>SYSTEM DEPRECIATION</b>	<b>1,899,423</b>	<b>1,899,423</b>	<b>1,850,000</b>	<b>(49,423)</b>	<b>-3%</b>



**Beaumont-Cherry Valley Water District  
Cash Balance & Investment Quarterly Report  
As of November 30th, 2012**

Account Name	Account Ending #	Cash Balance Per Account	
		Balance	Prior Month Balance
<b>Bank Of Hemet</b>			
Accounts Payable	8701	\$ 180,367.25	\$ 13,389.58
Customer Refunds	2501	\$ 152,243.01	\$ 8,922.24
Payroll	9101	\$ 30,639.91	\$ 30,893.50
General Fund	9501	\$ 3,069,508.54	\$ 2,982,867.67
<b>Total Cash</b>		<b>\$ 3,432,758.71</b>	<b>\$ 3,036,072.99</b>

Account Name	Market Value	Prior Month Balance	Actual % of			Par Amount	Rate	Interest to Date
			Total	Policy %	Limit			
Bank of Hemet: Local Agency Money Market Account	\$ 251,713.49	\$ 251,665.91	5%	No Limit	Liquid	N/A	0.23	\$ 1,682.99
Ca. State Treasurer's Office: Local Agency Investment Fund	\$ 4,530,846.07	\$ 4,530,846.07	95%	No Limit	Liquid	N/A	0.34	\$ 11,281.45
<b>Total Investments</b>	<b>\$ 4,782,559.56</b>	<b>\$ 4,782,511.98</b>						<b>\$ 12,964.44</b>
<b>Total Cash &amp; Investments</b>	<b>\$ 8,215,318.27</b>	<b>\$ 7,818,584.97</b>						

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

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

*Melissa Bender*  
*Melissa Bender*

Cheque Register - Detail - Bank



Supplier : A&A FENCE To ZETLMAIER  
 Pay Date : 01-Dec-2012 To 20-Dec-2012  
 Bank : 1 To 9

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

Bank Code	Bank Name							
Cheque #	Cheque Date	Supplier Code	Supplier Name	Status	Batch	Medium		
Invoice #	Account No.		Account Description		Debit	Credit		Amount
<b>10 CUSTOMER REFUNDS</b>								
1399	06-Dec-2012	STMP001386	VAN BUSKIRK, DANIEL	Issued	376	C		
UBREFDEC061	1-2-2010-200		ACCOUNTS PAYABLE		118.77			
Invoice Description:Refund on account 046-1081-002.								
					118.77	0.00		118.77
-----								
1400	06-Dec-2012	STMP001387	BURKE, JANET	Issued	376	C		
UBREFDEC061	1-2-2010-200		ACCOUNTS PAYABLE		156.39			
Invoice Description:Refund on account 048-3815-002.								
					156.39	0.00		156.39
-----								
1401	17-Dec-2012	STMP001385	CEDENO, JUAN RAMON	Issued	386	C		
UBREFDEC031	1-2-2010-200		ACCOUNTS PAYABLE		191.76			
Invoice Description:Refund on account 086-2650-001.								
					191.76	0.00		191.76
-----								
1402	17-Dec-2012	STMP001388	TODD OLSON TRUCKING	Issued	386	C		
UBREFDEC111	1-2-2010-200		ACCOUNTS PAYABLE		714.52			
Invoice Description:Refund on account 098-5920-008.								
					714.52	0.00		714.52
-----								
1403	17-Dec-2012	STMP001389	YU, THOMAS	Issued	386	C		
UBREFDEC111	1-2-2010-200		ACCOUNTS PAYABLE		183.50			
Invoice Description:Refund on account 073-0018-001.								
					183.50	0.00		183.50
-----								
1404	17-Dec-2012	STMP001390	ZOELLNER, STEVE	Issued	386	C		
UBREFDEC111	1-2-2010-200		ACCOUNTS PAYABLE		229.82			
Invoice Description:Refund on account 048-2925-002.								
					229.82	0.00		229.82
-----								
1405	17-Dec-2012	STMP001391	JAWAID, NADIA F.	Issued	386	C		
UBREFDEC121	1-2-2010-200		ACCOUNTS PAYABLE		111.70			
Invoice Description:Refund on account 024-0294-001.								
					111.70	0.00		111.70
-----								
1406	17-Dec-2012	STMP001392	RAMIREZ, JESSICA	Issued	386	C		
UBREFDEC171	1-2-2010-200		ACCOUNTS PAYABLE		177.98			
Invoice Description:Refund on account 065-5040-009.								
					177.98	0.00		177.98
-----								
1407	17-Dec-2012	STMP001393	ANDERSON, MELIA	Issued	386	C		
UBREFDEC171	1-2-2010-200		ACCOUNTS PAYABLE		81.54			
Invoice Description:Refund on account 070-0104-003.								
					81.54	0.00		81.54
-----								
1408	20-Dec-2012	STMP001394	DOMINGUEZ ALBERT	Issued	393	C		
UBREFDEC191	1-2-2010-200		ACCOUNTS PAYABLE		18.01			

Cheque Register - Detail - Bank



AP5090

Page : 2

Date : Dec 20, 2012

Time : 2:16 pm

Supplier : A&A FENCE To ZETLMAIER  
 Pay Date : 01-Dec-2012 To 20-Dec-2012  
 Bank : 1 To 9

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

Bank Code	Bank Name								
Cheque #	Cheque Date	Supplier Code	Supplier Name	Status	Batch	Medium	Debit	Credit	Amount
Invoice #	Account No.	Account Description							
Invoice Description:Refund on account 069-1275-005.									
							18.01	0.00	18.01
1409	20-Dec-2012	STMP001395	PERRIS REALTY INC.	Issued	393 C				
UBREFDEC191	1-2-2010-200	ACCOUNTS PAYABLE					40.57		
Invoice Description:Refund on account 021-0656-002.									
							40.57	0.00	40.57

Cheque Register - Detail - Bank



Supplier : A&A FENCE To ZETLMAIER  
 Pay Date : 01-Dec-2012 To 20-Dec-2012  
 Bank : 1 To 9

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

Bank Code	Bank Name							
Cheque #	Cheque Date	Supplier Code	Supplier Name	Status	Batch	Medium		
Invoice #	Account No.		Account Description		Debit	Credit	Amount	
<b>7 ACCOUNTS PAYABLE</b>								
43674	10-Dec-2012	INTERNALRE	DEPARTMENT OF TREASURY	Issued	377	C		
120612	1-2-2010-200		ACCOUNTS PAYABLE		6747.76			
Invoice Description:AUDIT FINDINGS								
					6747.76	0.00	6747.76	
-----								
43675	17-Dec-2012	ACCONTEMP	ACCONTEMPS	Issued	383	C		
36607041A	1-2-2010-200		ACCOUNTS PAYABLE		148.50			
Invoice Description:CREDIT ADJ								
36850039	1-2-2010-200		ACCOUNTS PAYABLE		1980.00			
Invoice Description:W/E 11/30/12 ACCOUNTANT								
					2128.50	0.00	2128.50	
-----								
43676	17-Dec-2012	ACCOUNTING	ACCOUNTING PRINCIPALS INC.	Issued	383	C		
5387103	1-2-2010-200		ACCOUNTS PAYABLE		1442.40			
Invoice Description:WE 11/11/12 KATHY ACCOUNTANT								
					1442.40	0.00	1442.40	
-----								
43677	17-Dec-2012	ACPROPANE	AC PROPANE	Issued	383	C		
111512	1-2-2010-200		ACCOUNTS PAYABLE		922.96			
Invoice Description:201934, 201935, 201936								
					922.96	0.00	922.96	
-----								
43678	17-Dec-2012	ACTIONTRUE	ACTION TRUE VALUE HARDWARE	Issued	383	C		
40972	1-2-2010-200		ACCOUNTS PAYABLE		821.08			
Invoice Description:10/30/12**11/28/12 MISC ITEMS								
					821.08	0.00	821.08	
-----								
43679	17-Dec-2012	ALSCO	ALSCO	Issued	383	C		
LYUM674408	1-2-2010-200		ACCOUNTS PAYABLE		26.25			
Invoice Description:560 MAGNOLIA								
LYUM674411	1-2-2010-200		ACCOUNTS PAYABLE		35.24			
Invoice Description:815 12TH ST								
					61.49	0.00	61.49	
-----								
43680	17-Dec-2012	ARCO	ARCO BUSINESS SOLUTIONS	Issued	383	C		
121212	1-2-2010-200		ACCOUNTS PAYABLE		5465.78			
Invoice Description:HW201 11/12/12**11/11/12								
					5465.78	0.00	5465.78	
-----								
43681	17-Dec-2012	B ACE HOME	BEAUMONT DO IT BEST HOME CENTER	Issued	383	C		
363981	1-2-2010-200		ACCOUNTS PAYABLE		38.31			
Invoice Description:WELL MAINT WASHERS/TAPE								
364162	1-2-2010-200		ACCOUNTS PAYABLE		58.13			
Invoice Description:PAINT MARKERS FOR ANCHOR JOBS								
364282	1-2-2010-200		ACCOUNTS PAYABLE		20.45			
Invoice Description:LOCK GATES								
364333	1-2-2010-200		ACCOUNTS PAYABLE		12.43			

BEAUMONT-CHERRY VALLEY WATER DISTRICT

Cheque Register - Detail - Bank



AP5090

Page : 4

Date : Dec 20, 2012

Time : 2:16 pm

Supplier : A&A FENCE To ZETLMAIER  
 Pay Date : 01-Dec-2012 To 20-Dec-2012  
 Bank : 1 To 9

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

Bank Code	Bank Name							
Cheque #	Cheque Date	Supplier Code	Supplier Name	Status	Batch	Medium		
Invoice #	Account No.		Account Description		Debit	Credit		Amount
Invoice Description:AVAON B/O								
364383	1-2-2010-200		ACCOUNTS PAYABLE		11.62			
Invoice Description:WELL 25								
					140.94	0.00		140.94
43682	17-Dec-2012	BTIRE	BEAUMONT TIRE	Issued		383 C		
02390	1-2-2010-200		ACCOUNTS PAYABLE		1020.12			
Invoice Description:UNIT 12 MT 5 TIRES								
					1020.12	0.00		1020.12
43683	17-Dec-2012	CR&RINCORP	CR&R INC	Issued		383 C		
0066961	1-2-2010-200		ACCOUNTS PAYABLE		235.63			
Invoice Description:11083 CHERRY AVE								
					235.63	0.00		235.63
43684	17-Dec-2012	CUSTOMTROP	CUSTOM TROPHIES	Issued		383 C		
11378	1-2-2010-200		ACCOUNTS PAYABLE		46.87			
Invoice Description:NAME / OFFICE PLATES								
					46.87	0.00		46.87
43685	17-Dec-2012	CUTTING ED	CUTTING EDGE SUPPLY CO	Issued		383 C		
COLINV034151	1-2-2010-200		ACCOUNTS PAYABLE		573.45			
Invoice Description:Parts for loader								
					573.45	0.00		573.45
43686	17-Dec-2012	DEPHEALTH	DEPT OF PUBLIC HEALTH	Issued		383 C		
120612	1-2-2010-200		ACCOUNTS PAYABLE		55.00			
Invoice Description:ANTHONY COVE T1 RENEWAL								
					55.00	0.00		55.00
43687	17-Dec-2012	DICKSALLA	DICK'S ALL AUTO REPAIR INC	Issued		383 C		
8834	1-2-2010-200		ACCOUNTS PAYABLE		47.00			
Invoice Description:UNIT 2 SMOG TEST								
					47.00	0.00		47.00
43688	17-Dec-2012	EDISON	SOUTHERN CALIFORNIA EDISON	Issued		383 C		
0783/11/12	1-2-2010-200		ACCOUNTS PAYABLE		67.74			
Invoice Description:2-03-395-0783								
4889/1112	1-2-2010-200		ACCOUNTS PAYABLE		90838.41			
Invoice Description:2039374889								
					90906.15	0.00		90906.15
43689	17-Dec-2012	ESBABCOCK	ES BABCOCK	Issued		383 C		
BK22443-0034	1-2-2010-200		ACCOUNTS PAYABLE		480.00			
Invoice Description:12 WATER SAMPLES								
BL20335-0034	1-2-2010-200		ACCOUNTS PAYABLE		480.00			
Invoice Description:12 WATER SAMPLES								
					960.00	0.00		960.00

Cheque Register - Detail - Bank



Supplier : A&A FENCE To ZETLMAIER  
 Pay Date : 01-Dec-2012 To 20-Dec-2012  
 Bank : 1 To 9

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

Bank Code	Bank Name							
Cheque #	Cheque Date	Supplier Code	Supplier Name	Status	Batch	Medium		
Invoice #	Account No.		Account Description		Debit	Credit	Amount	
43690	17-Dec-2012	FREEMANOFF	FREEMAN OFFICE PRODUCTS	Issued	383	C		
498318-0	1-2-2010-200		ACCOUNTS PAYABLE		1616.22			
Invoice Description:HP COLOR DURMS								
					1616.22	0.00	1616.22	
43691	17-Dec-2012	GASCO	THE GAS COMPANY	Issued	383	C		
5000/1112	1-2-2010-200		ACCOUNTS PAYABLE		16.77			
Invoice Description:071 321 3500 0								
					16.77	0.00	16.77	
43692	17-Dec-2012	HOMEDEPOT	HOME DEPOT CREDIT SERVICES	Issued	383	C		
6184/1112	1-2-2010-200		ACCOUNTS PAYABLE		578.23			
Invoice Description:6035322014946184								
					578.23	0.00	578.23	
43693	17-Dec-2012	INLANDWATE	INLAND WATER WORKS	Issued	383	C		
247554	1-2-2010-200		ACCOUNTS PAYABLE		5974.48			
Invoice Description:Parts								
					5974.48	0.00	5974.48	
43694	17-Dec-2012	MCCROMETER	MCCROMETER INC	Issued	383	C		
407178 RI	1-2-2010-200		ACCOUNTS PAYABLE		110.00			
Invoice Description:Have a meter tested and cert.								
					110.00	0.00	110.00	
43695	17-Dec-2012	MIKEMCGEOR	MIKE MCGEORGE GOPHER CONTROL	Issued	383	C		
25611	1-2-2010-200		ACCOUNTS PAYABLE		400.00			
Invoice Description:WEEKLY GOPHER SERVICE								
					400.00	0.00	400.00	
43696	17-Dec-2012	NAPAAUTOPA	NAPA AUTO PARTS	Issued	383	C		
786641	1-2-2010-200		ACCOUNTS PAYABLE		235.95			
Invoice Description:D-5 REPLACEMENT BATTERY								
787767	1-2-2010-200		ACCOUNTS PAYABLE		6.99			
Invoice Description:UNIT 16 WIPER BLADES								
					242.94	0.00	242.94	
43697	17-Dec-2012	ONLINE INF	ONLINE INFORMATION SERVICES	Issued	383	C		
458024	1-2-2010-200		ACCOUNTS PAYABLE		372.90			
Invoice Description:127 UTILITY CKS								
					372.90	0.00	372.90	
43698	17-Dec-2012	PACIFICALA	PACIFIC ALARM	Issued	383	C		
R115661	1-2-2010-200		ACCOUNTS PAYABLE		233.00			
Invoice Description:DECEMBER								
					233.00	0.00	233.00	
43699	17-Dec-2012	PRESTIGEMO	PRESTIGE MOBILE DETAIL	Issued	383	C		

**BEAUMONT-CHERRY VALLEY WATER DISTRICT**

**Cheque Register - Detail - Bank**



AP5090

Page : 6

Date : Dec 20, 2012

Time : 2:16 pm

Supplier : A&A FENCE To ZETLMAIER  
 Pay Date : 01-Dec-2012 To 20-Dec-2012  
 Bank : 1 To 9

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

Bank Code	Bank Name							
Cheque #	Cheque Date	Supplier Code	Supplier Name	Status	Batch	Medium		
Invoice #	Account No.		Account Description		Debit	Credit	Amount	
120712	1-2-2010-200		ACCOUNTS PAYABLE		192.00			
Invoice Description: 12,16,18,22,13,5,10,11,15,19, F350, KENWORTH								
					192.00	0.00	192.00	
43700	17-Dec-2012	PUMPSOLUTI	PUMP SOLUTIONS INC.	Issued		383 C		
209118	1-2-2010-200		ACCOUNTS PAYABLE		472.72			
Invoice Description: Blue Air pump								
					472.72	0.00	472.72	
43701	17-Dec-2012	RIOSTONE	RIO STONE BUILDING MATERIALS	Issued		383 C		
10734	1-2-2010-200		ACCOUNTS PAYABLE		150.85			
Invoice Description: 1yard concrete								
					150.85	0.00	150.85	
43702	17-Dec-2012	SAFEGUARD	SAFEGUARD	Issued		383 C		
028382641	1-2-2010-200		ACCOUNTS PAYABLE		2310.23			
Invoice Description: BILLING STATMENTS, ENVELOPES								
					2310.23	0.00	2310.23	
43703	17-Dec-2012	SGPWA	SAN GORGONIO PASS WATER AGENCY	Issued		383 C		
12-00034	1-2-2010-200		ACCOUNTS PAYABLE		228874.00			
Invoice Description: NOV 722 AF								
					228874.00	0.00	228874.00	
43704	17-Dec-2012	STAPLES	STAPLES ADVANTAGE	Issued		383 C		
8023784988	1-2-2010-200		ACCOUNTS PAYABLE		255.72			
Invoice Description: SUPPLIES								
					255.72	0.00	255.72	
43705	17-Dec-2012	UNDERGROUN	UNDERGROUND SERVICE ALERT	Issued		383 C		
1120120042	1-2-2010-200		ACCOUNTS PAYABLE		124.50			
Invoice Description: 83 NEW TICKETS								
					124.50	0.00	124.50	
43706	17-Dec-2012	UNLIMITEDS	UNLIMITED SERVICES BUILDING MAINTENAN	Issued		383 C		
0194011-IN	1-2-2010-200		ACCOUNTS PAYABLE		150.00			
Invoice Description: DEC 815 12TH								
0194012-IN	1-2-2010-200		ACCOUNTS PAYABLE		845.00			
Invoice Description: DEC 560 MAGNOLIA								
					995.00	0.00	995.00	
43707	17-Dec-2012	VERIZON	VERIZON	Issued		383 C		
01591112	1-2-2010-200		ACCOUNTS PAYABLE		118.80			
Invoice Description: 012569112623536010								
1549/1112	1-2-2010-200		ACCOUNTS PAYABLE		39.71			
Invoice Description: 012569112653955509								
9781/1112	1-2-2010-200		ACCOUNTS PAYABLE		134.99			
Invoice Description: 1144739781								

Cheque Register - Detail - Bank



AP5090

Page : 7

Date : Dec 20, 2012

Time : 2:16 pm

Supplier : A&A FENCE To ZETLMAIER  
 Pay Date : 01-Dec-2012 To 20-Dec-2012  
 Bank : 1 To 9

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

Bank Code	Bank Name							
Cheque #	Cheque Date	Supplier Code	Supplier Name	Status	Batch	Medium		
Invoice #	Account No.		Account Description		Debit	Credit	Amount	
					293.50	0.00	293.50	
43708	17-Dec-2012	VERIZONIPI	VERIZON BUSINESS	Issued		383 C		
6000066138121	1-2-2010-200		ACCOUNTS PAYABLE		2214.52			
Invoice Description:6000066138 X26								
					2214.52	0.00	2214.52	
43709	17-Dec-2012	WASTEMANAG	WASTE MANAGEMENT OF INLAND EMPIRE	Issued		383 C		
0887495-2371-3	1-2-2010-200		ACCOUNTS PAYABLE		249.42			
Invoice Description:815 12TH ST								
0887496-2371-1	1-2-2010-200		ACCOUNTS PAYABLE		125.00			
Invoice Description:560 MAGNOLIA								
					374.42	0.00	374.42	
43710	17-Dec-2012	WELLSFARGO	WELLS FARGO REMITTANCE CENTER	Issued		383 C		
8028/1205	1-2-2010-200		ACCOUNTS PAYABLE		136.10			
Invoice Description:5569191000008028								
					136.10	0.00	136.10	
43711	17-Dec-2012	XEROX	XEROX CORPORATION	Issued		383 C		
065281176	1-2-2010-200		ACCOUNTS PAYABLE		1121.10			
Invoice Description:NOVEMBER								
					1121.10	0.00	1121.10	
43712	20-Dec-2012	RIVERSIDEC	RIVERSIDE COUNTY RECORDER	Issued		394 C		
122012	1-2-2010-200		ACCOUNTS PAYABLE		195.00			
Invoice Description:15 LIEN RELEASE FEES								
					195.00	0.00	195.00	
43713	20-Dec-2012	SCHULTZKRI	SCHULTZ, KRISTEN	Issued		394 C		
122012	1-2-2010-200		ACCOUNTS PAYABLE		220.00			
Invoice Description:22 NOTARY LIENS								
					220.00	0.00	220.00	

Cheque Register - Detail - Bank



AP5090

Page : 8

Date : Dec 20, 2012

Time : 2:16 pm

Supplier : A&A FENCE To ZETLMAIER  
 Pay Date : 01-Dec-2012 To 20-Dec-2012  
 Bank : 1 To 9

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

Bank Code	Bank Name	Supplier Code	Supplier Name	Status	Batch	Medium	Amount
Cheque #	Cheque Date	Supplier Code	Supplier Name	Status	Batch	Medium	Amount
Invoice #	Account No.	Account Description			Debit	Credit	
<b>8 PAYROLL</b>							
12627	06-Dec-2012	AFLAC	AFLAC	Issued	375	C	
281246	1-2-2010-200	ACCOUNTS PAYABLE			823.12		
Invoice Description:MQ441							
					823.12	0.00	823.12
-----							
12628	06-Dec-2012	CALPERSRET	CALPERS RETIREMENT SYSTEM	Issued	375	C	
120612	1-2-2010-200	ACCOUNTS PAYABLE			5094.51		
Invoice Description:3169502332 11/18-12/1							
					5094.51	0.00	5094.51
-----							
12629	06-Dec-2012	[REDACTED]	[REDACTED]	Issued	375	C	
120612	1-2-2010-200	ACCOUNTS PAYABLE			575.54		
Invoice Description:[REDACTED]							
					575.54	0.00	575.54
-----							
12630	06-Dec-2012	CASTATEDIS	CA STATE DISBURSEMENT UNIT	Issued	375	C	
120612	1-2-2010-200	ACCOUNTS PAYABLE			191.53		
Invoice Description:[REDACTED]							
120612	1-2-2010-200	ACCOUNTS PAYABLE			360.57		
Invoice Description:[REDACTED]							
					552.10	0.00	552.10
-----							
12631	06-Dec-2012	EDD	EDD STATE OF CALIFORNIA	Issued	375	C	
120612	1-2-2010-200	ACCOUNTS PAYABLE			5915.02		
Invoice Description:92502491							
					5915.02	0.00	5915.02
-----							
12632	06-Dec-2012	METLIFESBC	METLIFE - GROUP BENEFITS	Issued	375	C	
111512	1-2-2010-200	ACCOUNTS PAYABLE			251.10		
Invoice Description:KMO057540340002							
					251.10	0.00	251.10
-----							
12633	06-Dec-2012	STANDARDIN	STANDARD INSURANCE COMPANY RB	Issued	375	C	
111912	1-2-2010-200	ACCOUNTS PAYABLE			855.58		
Invoice Description:006107630001							
					855.58	0.00	855.58
-----							
12642	20-Dec-2012	CALPERSRET	CALPERS RETIREMENT SYSTEM	Issued	395	C	
122012	1-2-2010-200	ACCOUNTS PAYABLE			5094.51		
Invoice Description:3169502332							
					5094.51	0.00	5094.51
-----							
12643	20-Dec-2012	[REDACTED]	[REDACTED]	Issued	395	C	
122012	1-2-2010-200	ACCOUNTS PAYABLE			575.54		
Invoice Description:[REDACTED]							
					575.54	0.00	575.54

Cheque Register - Detail - Bank



AP5090

Page : 9

Date : Dec 20, 2012

Time : 2:16 pm

Supplier : A&A FENCE To ZETLMAIER  
 Pay Date : 01-Dec-2012 To 20-Dec-2012  
 Bank : 1 To 9

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

Bank Code	Bank Name	Cheque #	Cheque Date	Supplier Code	Supplier Name	Status	Batch	Medium	Amount
Invoice #	Account No.	Account Description	Debit	Credit					
12644	20-Dec-2012	CASTATEDIS	CA STATE DISBURSEMENT UNIT	Issued	395	C			
122012	1-2-2010-200	ACCOUNTS PAYABLE	191.53						
Invoice Description: [REDACTED]									
122012	1-2-2010-200	ACCOUNTS PAYABLE	360.57						
Invoice Description: [REDACTED]									
			552.10	0.00	552.10				
12645	20-Dec-2012	EDD	EDD STATE OF CALIFORNIA	Issued	395	C			
122012	1-2-2010-200	ACCOUNTS PAYABLE	2006.78						
Invoice Description:925 0249 1									
			2006.78	0.00	2006.78				
12646	20-Dec-2012	LEGALSHIEL	LEGAL SHIELD	Issued	395	C			
121512	1-2-2010-200	ACCOUNTS PAYABLE	254.05						
Invoice Description:0101129									
			254.05	0.00	254.05				
12647	20-Dec-2012	METLIFESBC	METLIFE - GROUP BENEFITS	Issued	395	C			
121012	1-2-2010-200	ACCOUNTS PAYABLE	251.10						
Invoice Description:KM05754035 0002									
			251.10	0.00	251.10				
12648	20-Dec-2012	WESTERNDEN	WESTERN DENTAL SERVICES INC	Issued	395	C			
3811	1-2-2010-200	ACCOUNTS PAYABLE	146.68						
Invoice Description:DECEMBER DENTAL									
			146.68	0.00	146.68				
00040-0001	07-Dec-2012	ING	ING LIFE INSURANCE	Issued	373	E			
ING - 30646	1-2-2010-200	ACCOUNTS PAYABLE	485.00						
			485.00	0.00	485.00				
00040-0002	07-Dec-2012	IRS	U.S. TREASURY	Issued	373	E			
IRS - 30647	1-2-2010-200	ACCOUNTS PAYABLE	25712.69						
			25712.69	0.00	25712.69				
<b>Total Computer Paid :</b>	<b>384,021.62</b>	<b>Total EFT - PAP Paid :</b>	<b>26,197.69</b>	<b>Total Paid :</b>	<b>410,219.31</b>				
<b>Total Manually Paid :</b>	<b>0.00</b>	<b>Total EFT - File Paid :</b>	<b>0.00</b>						



**Beaumont-Cherry Valley Water District  
Finance & Audit Committee Meeting  
January 3<sup>rd</sup>, 2013**

**DATE:** December 26<sup>th</sup>, 2012  
**TO:** Board of Directors  
**FROM:** Melissa Bender, Director of Finance & Administrative Services  
**SUBJECT:** Approval of Pending Invoices

---

**Recommendation**

Staff recommends that the Board of Directors approve the pending invoices totaling \$35,355.37.

**Background**

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

**Fiscal Impact**

There is a \$35,355.37 impact to the District.

**Attachments:**

- Parsons Invoice#1212A143
- Richards Watson Gershon Invoice #187252
- Richards Watson Gershon Invoice # 187253
- Charles Z. Fedak Invoice for Audit Services (November)
- Charles Z. Fedak Invoice for Audit Services (December)
-

**MEMORANDUM**

December 7, 2012

**TO:** Eric Fraser, General Manager  
**FROM:** Steve Gratwick, Parsons  
**SUBJECT:** Work During Billing Period: 10/27/12 through 11/30/12  
Invoice No. 1212A134

---

---

During this past billing period we performed the following tasks:

Task 01000 – General:

- Administration;.....\$290.00

Task 96000 – Beaumont Business Park, Phase II, Riverside Co. LAFCO Annexation:

- Revise annexation legal map and description;.....\$170.00

Task 10006 – Recharge Facility, Phase II:

- Prepare final electrical, instrumentation, and structural construction plans;.....\$13,675.00

TOTAL \$14,135.00

# PARSONS

ORIGINAL

110 West "A" Street, Suite 1050 • San Diego, California 92101 • (619) 687-0400 • Fax: (619) 687-0401 • www.parsons.com

## I N V O I C E

NET 45 DAYS  
DECEMBER 07, 2012

CLIENT REF. : CONTRACT 8/31/81  
INVOICE NO. : 1212A134  
PROJECT NO. : 723185-W  
CLIENT NO. : 72192

TO: BEAUMONT-CHERRY VALLEY WATER DISTRICT  
560 MAGNOLIA AVE.  
BEAUMONT, CA 92223-2037

ATTN: MR. ERIC FRASER, GENERAL MANAGER

PLEASE REMIT TO:  
PARSONS WATER & INFRASTRUCTURE  
P. O. BOX 601094  
PASADENA, CA 91189-1094

FOR: BEAUMONT-CHERRY VALLEY ENGINEER

BILLING PERIOD: 10/27/12 THROUGH 11/30/12

	HOURS	CURRENT PERIOD THROUGH 11/30/12
PROFESSIONAL SERVICES		
Labor Costs:	95.2	14,135.00
		-----
TOTAL THIS INVOICE:		14,135.00
		=====



I N V O I C E

NET 45 DAYS  
DECEMBER 07, 2012

CLIENT REF.: CONTRACT 8/31/81  
INVOICE NO.: 1212A134  
PROJECT NO.: 723185-W  
CLIENT NO.: 72192

TO: BEAUMONT-CHERRY VALLEY WATER DISTRICT  
560 MAGNOLIA AVE.  
BEAUMONT, CA 92223-2037  
  
ATTN: MR. ERIC FRASER, GENERAL MANAGER

PLEASE REMIT TO:  
PARSONS WATER & INFRASTRUCTURE  
P. O. BOX 601094  
PASADENA, CA 91189-1094

FOR: BEAUMONT-CHERRY VALLEY ENGINEER  
BILLING PERIOD: 10/27/12 THROUGH: 11/30/12

	CUR. HOURS -----	CURRENT PERIOD THROUGH 11/30/12 -----
WBS 01000 General		
PROFESSIONAL SERVICES		
Labor Costs:	3.20	460.00
WBS 10006 Recharge Facilities Phase 2		
PROFESSIONAL SERVICES		
Labor Costs:	92.00	13,675.00
TOTAL THIS INVOICE:	=====	=====
	95.20	14,135.00
	=====	=====

CLIENT REF.: CONTRACT 8/31/81  
 INVOICE NO.: 1212A134  
 PROJECT NO.: 723185-W  
 CLIENT NO.: 72192  
 FORMAT NAME: SBLRLBR10C

EMPLOYEE CLASSIFICATION	EMPLOYEE NAME	ADJ. DATE	RATE	REGULAR HOURS	O/T HOURS	TOTAL HOURS
01000 GENERAL	PE1000100					
PROJECT MANAGER/TECH DIRECTOR	STEPHEN GRATWICK JR.		170.0000	2.00		2.00
SENIOR SPECIALIST I	CATHERINE M MCCASLAND		100.0000	1.20		1.20
ITEM TOTALS				3.20		3.20
10006 Recharge Facilities Phase 2						
ENGINEER, ASSOCIATE	DAVID MURADYAN		85.0000	2.00		2.00
PROJECT MANAGER/TECH DIRECTOR	STEPHEN GRATWICK JR.		170.0000	15.00		15.00
ENGINEER, PRINCIPAL	RALUCA F CONSTANTINESCU		170.0000	23.00		23.00
SCIENTIST, PRINCIPAL	MOISES C ALEMAN		155.0000	19.00		19.00
SCIENTIST, PRINCIPAL	MOISES C ALEMAN	11/09/12	155.0000	12.00		12.00
ENGINEER, SENIOR	IRENE S SHIU		120.0000	7.00		7.00
ENGINEER	AKI SHAW		100.0000	14.00		14.00
ITEM TOTALS				92.00		92.00
TOTAL LABOR HOURS				95.20		95.20

CLIENT REF.: CONTRACT 8/31/81  
INVOICE NO.: 1212A134  
PROJECT NO.: 723185-W  
CLIENT NO.: 72192  
FORMAT NAME: SBLRLBR13C

W/E DATE	EMPLOYEE NAME	EMPLOYEE CLASSIFICATION	ADJ. DATE	RATE	TOTAL HOURS	TOTAL AMOUNT	PREMIUM AMOUNT
01000 GENERAL		PE1000100					
11/02/12	STEPHEN GRATWICK JR.	PROJECT MANAGER/TECH DI		170.0000	2.00	340.00	
11/02/12	CATHERINE M MCCASLAND	SENIOR SPECIALIST I		100.0000	1.20	120.00	
	ITEM TOTALS				3.20	460.00	
10006 Recharge Facilities Phase 2							
10/19/12	RALUCA F CONSTANTINESCU	ENGINEER, PRINCIPAL		170.0000	20.00	3,400.00	
11/02/12	MOISES C ALEMAN	SCIENTIST, PRINCIPAL		155.0000	16.00	2,480.00	
11/09/12	DAVID MURADYAN	ENGINEER, ASSOCIATE		85.0000	2.00	170.00	
11/09/12	IRENE S SHIU	ENGINEER, SENIOR		120.0000	7.00	840.00	
11/16/12	STEPHEN GRATWICK JR.	PROJECT MANAGER/TECH DI		170.0000	6.00	1,020.00	
11/16/12	RALUCA F CONSTANTINESCU	ENGINEER, PRINCIPAL		170.0000	3.00	510.00	
11/16/12	MOISES C ALEMAN	SCIENTIST, PRINCIPAL	11/09/12	155.0000	12.00	1,860.00	
11/16/12	AKI SHAW	ENGINEER		100.0000	8.00	800.00	
11/23/12	STEPHEN GRATWICK JR.	PROJECT MANAGER/TECH DI		170.0000	5.00	850.00	
11/23/12	AKI SHAW	ENGINEER		100.0000	4.00	400.00	
11/30/12	STEPHEN GRATWICK JR.	PROJECT MANAGER/TECH DI		170.0000	4.00	680.00	
11/30/12	MOISES C ALEMAN	SCIENTIST, PRINCIPAL		155.0000	3.00	465.00	
11/30/12	AKI SHAW	ENGINEER		100.0000	2.00	200.00	
	ITEM TOTALS				92.00	13,675.00	
	GRAND TOTALS				95.20	14,135.00	



**RICHARDS | WATSON | GERSHON**

ATTORNEYS AT LAW – A PROFESSIONAL CORPORATION

355 South Grand Avenue, 40th Floor, Los Angeles, California 90071-3101  
Telephone 213.626.8484 Facsimile 213.626.0078  
Fed. I.D. No. 95-3292015

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

December 19, 2012  
Invoice # 187252

Re: 12788-0001 GENERAL COUNSEL SERVICES

---

Current Legal Fees .....	\$4,702.50
Current Client Costs Advanced .....	<u>\$149.85</u>
<b>TOTAL CURRENT FEES AND COSTS.....</b>	<b><u>\$4,852.35</u></b>
Balance Due From Previous Statement.....	\$10,520.04
<b>TOTAL BALANCE DUE FOR THIS MATTER.....</b>	<b><u>\$15,372.39</u></b>

**TERMS: PAYMENT DUE UPON RECEIPT**

**PLEASE RETURN THIS PAGE WITH YOUR REMITTANCE**

LOS ANGELES | ORANGE COUNTY | SAN FRANCISCO | TEMECULA



**RICHARDS | WATSON | GERSHON**

ATTORNEYS AT LAW - A PROFESSIONAL CORPORATION

355 South Grand Avenue, 40th Floor, Los Angeles, California 90071-3101  
Telephone 213.626.8484 Facsimile 213.626.0078  
Fed. I.D. No. 95-3292015

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

December 19, 2012  
Invoice # 187253

Re: 12788-0002 [REDACTED]

---



---

Current Legal Fees .....	\$1,265.00
Current Client Costs Advanced .....	<u>\$69.02</u>
<b>TOTAL CURRENT FEES AND COSTS.....</b>	<b><u>\$1,334.02</u></b>
Balance Due From Previous Statement.....	\$3,674.70
<b>TOTAL BALANCE DUE FOR THIS MATTER.....</b>	<b><u>\$5,008.72</u></b>

**TERMS: PAYMENT DUE UPON RECEIPT**

**PLEASE RETURN THIS PAGE WITH YOUR REMITTANCE**

LOS ANGELES | ORANGE COUNTY | SAN FRANCISCO | TEMECULA



Charles Z. Fedak, CPA, MBA  
 Paul J. Kaymark, CPA  
 Christopher J. Brown, CPA

# Charles Z. Fedak & Company

Certified Public Accountants  
 An Accountancy Corporation

6081 Orange Avenue  
 Cypress, California 90630  
 (714) 527-1818  
 (562) 598-6565  
 FAX (714) 527-9154  
 EMAIL czfco@czfcpa.com  
 WEB www.czfcpa.com

November 30, 2012

Ms. Melissa Bender, CFO  
 Beaumont-Cherry Valley Water District  
 560 Magnolia Avenue  
 Beaumont, CA 92223

Professional services rendered during the month of November 2012:

Progress billing on audit of financial statements of the District for the year ended December 31, 2012.	\$ 12,530.00
Out-of-pocket expenses incurred in connection with the above work performed.	<u>585.00</u>
<b>Total Amount Due</b>	<b><u>\$ 13,115.00</u></b>

Breakdown of the above billing:

Principal	4.00 Hrs @ 185.00	\$ 740.00
Manager	42.00 Hrs @ 165.00	6,930.00
Staff	36.00 Hrs @ 135.00	<u>4,860.00</u>
Subtotal		<u>\$ 12,530.00</u>

Breakdown of Out-of-pocket expenses:

Mileage – All Staff	798 @ .555	\$ 443.00
Copies	712 @ .20	<u>142.00</u>
		<u>\$ 585.00</u>

**Due and Payable Upon Receipt**



Charles Z. Fedak, CPA, MBA  
 Paul J. Kaymark, CPA  
 Christopher J. Brown, CPA

# Charles Z. Fedak & Company

Certified Public Accountants  
 An Accountancy Corporation

6081 Orange Avenue  
 Cypress, California 90630  
 (714) 527-1818  
 (562) 598-6565  
 FAX (714) 527-9154  
 EMAIL czfco@czfcpa.com  
 WEB www.czfcpa.com

December 21, 2012

Ms. Melissa Bender, CFO  
 Beaumont-Cherry Valley Water District  
 560 Magnolia Avenue  
 Beaumont, CA 92223

Professional services rendered during the month of December 2012:

Final billing on audit of financial statements of  
 the District for the year ended December 31,  
 2012.

\$ 1,670.00

Out-of-pocket expenses incurred in connection  
 with the above work performed.

249.00

**Total Amount Due**

**\$ 1,919.00**

Breakdown of the above billing:

Principal	6.00 Hrs @ 185.00	\$ 1,110.00
Manager	1.75 Hrs @ 165.00	290.00
Staff	2.00 Hrs @ 135.00	270.00
Subtotal		<u>\$ 1,670.00</u>

Breakdown of Out-of-pocket expenses:

Mileage – All Staff	0 @ .555	\$ 0.00
Copies	1,242 @ .20	249.00
		<u>\$ 249.00</u>

**Due and Payable Upon Receipt**



**Beaumont-Cherry Valley Water District  
Finance & Audit Committee Meeting  
January 3<sup>rd</sup>, 2013**

**DATE:** December 24<sup>th</sup>, 2012  
**TO:** Finance & Audit Committee  
**FROM:** Eric Fraser, General Manager  
**SUBJECT:** Receive and accept the Annual Financial Report for years ended December 31, 2011 and 2010

---

**Recommendation**

It is recommended the Board of Directors receive and accept the Annual Financial Report for years ended December 31, 2011 and 2010.

**Background**

On February 10<sup>th</sup>, 2010, the Board of Directors authorized a three-year contract with Charles Fedak & Co. for professional auditing services for the fiscal years ending December 31, 2009, 2010 and 2011. These services included an audit of the District's financial statements and preparation of the State Controller's Report. The State Controller's Report was prepared and submitted to the State as required.

The financial statements have been prepared for the periods ending December 31, 2011 and 2010. An opinion has been expressed by Charles Fedak & Co. which states the Beaumont-Cherry Valley Water District's financial statements:

*"the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the Beaumont-Cherry Valley Water District as of December 31, 2011 and 2010, and the respective changes in net assets and cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America."*

The Annual Financial Report for years ended December 31, 2011 and 2010 is attached. In 2011, net assets decreased by \$2,413,510 which includes a prior period adjustment that decreased net assets in the amount of \$1,903,868. In 2010, net assets increased by \$66,849 which includes a prior period adjustment that decreased net assets in the amount of \$1,253,507. A closer examination of the sources of changes in net assets reveals that: In 2011, the District's net assets decreased 2.26% or \$2,413,510 due primarily to recording of District liabilities of \$1,116,033 for post-employment health benefits and \$1,426,500 for the CalPERS Side Fund liability. In 2010, the District's net assets increased 0.06% or \$66,849 due primarily to previously unrecorded receivables and a significant increase in capital contributions, offset by the issuance of new debt.



It should be noted that the recording of liabilities for post-employment health benefits required by GASB 45 was originally mandatory for fiscal years beginning after December 15, 2008. Charles Fedak & Co. failed to identify or bring to the District's attention the GASB 45 requirement for the annual reports for the years ending December 31, 2009 and 2010.

### **Fiscal Impact**

There is no fiscal impact associated with the receipt and acceptance the Annual Financial Report for years ended December 31, 2011 and 2010.

Report prepared by: Melissa Bender, Director of Finance & Administrative Services



**Beaumont-Cherry Valley Water District**  
**Annual Financial Report**  
**December 31, 2011 and 2010**





### **Board of Directors as of December 31, 2011**

<b>Name</b>	<b>Title</b>	<b>Division</b>	<b>Current Term</b>
Dr. Blair Ball	President	5	12/2010-12/2014
Ryan Woll	Vice-President	1	12/2008-12/2012
John Guldseth	Treasurer	4	12/2010-12/2014
Ken Ross	Secretary	2	12/2008-12/2012
John Halliwill	Director	3	9/2011-12/2012

**Eric Fraser, P.E. – General Manager  
Beaumont-Cherry Valley Water District  
560 Magnolia Avenue  
Beaumont, California 92223-2258  
(951) 845-9581 – [www.bcvwd.org](http://www.bcvwd.org)**

**Beaumont-Cherry Valley Water District**  
**Annual Financial Report**  
**For the Years Ended December 31, 2011 and 2010**

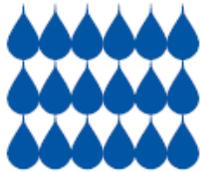
**Beaumont-Cherry Valley Water District**  
**Annual Financial Report**  
**For the Years Ended December 31, 2011 and 2010**

**Table of Contents**

	<b><u>Page No.</u></b>
Table of Contents	i
<b>Financial Section</b>	
Independent Auditor's Report	1-2
Management's Discussion and Analysis	3-6
Basic Financial Statements:	
Statements of Net Assets	7
Statements of Revenues, Expenses and Changes in Net Assets	8
Statements of Cash Flows	9-10
Notes to the Basic Financial Statements	11-26
<b>Required Supplementary Information Section</b>	
Schedule of Funding Status – Other Post-Employment Benefits Obligation	27
<b>Report on Internal Controls and Compliance</b>	
Independent Auditor's Report on Internal Control Over Financial Reporting And on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	28

# **Financial Section**





Charles Z. Fedak, CPA, MBA  
Paul J. Kaymark, CPA  
Christopher J. Brown, CPA

# Charles Z. Fedak & Company

Certified Public Accountants  
An Accountancy Corporation

6081 Orange Avenue  
Cypress, California 90630  
(714) 527-1818  
(562) 598-6565  
FAX (714) 527-9154  
EMAIL [czfco@czfcpa.com](mailto:czfco@czfcpa.com)  
WEB [www.czfcpa.com](http://www.czfcpa.com)

## Independent Auditor's Report

Board of Directors  
Beaumont-Cherry Valley Water District  
Beaumont, California

We have audited the accompanying financial statements of the Beaumont-Cherry Valley Water District (District) as of and for the years ended December 31, 2011 and 2010, which collectively comprise the District's basic financial statements as listed in the table of contents. These basic financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these basic financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the basic financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the Beaumont-Cherry Valley Water District as of December 31, 2011 and 2010, and the respective changes in net assets and cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated December 10, 2012, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit. This report can be found on page 28.

Accounting principles generally accepted in the United States of America requires that the management's discussion and analysis on pages 3 through 6 and the required supplemental information on page 27 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

## Independent Auditor's Report, continued

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Charles Z. Fedak & Company CPAs - An Accountancy Corporation*

**Charles Z. Fedak & Company, CPA's – An Accountancy Corporation**  
Cypress, California  
December 10, 2012

**Beaumont-Cherry Valley Water District**  
*Management's Discussion and Analysis*  
**For the Years Ended December 31, 2011 and 2010**

The following Management's Discussion and Analysis (MD&A) of activities and financial performance of the Beaumont-Cherry Valley Water District (District) provides an introduction to the financial statements of the District for the fiscal years ended December 31, 2011 and 2010. We encourage readers to consider the information presented here in conjunction with the transmittal letter in the Introductory Section and with the basic financial statements and related notes, which follow this section.

**Financial Highlights**

- In 2011, the District's unrestricted net assets decreased by 25.48% or \$1,806,983 due primarily to the recording of previously unrecorded liabilities for post-employment health care and the CalPERS side-fund. In 2010, the District's unrestricted net assets increased by 145.70% or \$4,204,465 due primarily to the previously unrecorded receivables and loan proceeds received for a construction note obtained during the year.
- In 2011, the District's total revenues increased by 13.89% or \$1,288,251 due primarily to Board approved rate changes as a result of a rate study conducted by an outside party in 2010. In 2010, the District's total revenues increased 1.62% or \$147,722 due primarily from one-time non-operating revenues received during the year.
- In 2011, the District's total expenses increased 18.81% or \$1,845,012 due primarily from a \$713,884 increase in the amount of purchased State water, a \$596,194 increase in groundwater purchases and a \$689,538 increase in general and administrative expenses. The increase in general and administrative expenses is the result of \$1,116,033 in expenses for post-employment health care offset by a savings of \$426,495 due primarily to a reduction in bad debt expense. In 2010, the District's total expenses decreased 1.30% or 129,596 due primarily from a \$454,151 increase in the amount of purchased water, a \$492,083 decrease in the amount of labor costs due to a reduction in District staffing and a furlough program since April 2010 along with a \$225,186 decrease in overall depreciation expense.

**Required Financial Statements**

This annual report consists of a series of financial statements. The Statement of Net Assets, Statement of Revenues, Expenses and Changes in Net Assets and Statement of Cash Flows provide information about the activities and performance of the District using accounting methods similar to those used by private sector companies.

The District's records are maintained on an enterprise basis, as it is the intent of the Board of Directors that the costs of providing water service to the customers of the District are financed primarily through user charges.

The Statement of Net Assets includes all of the District's investments in resources (assets) and the obligations to creditors (liabilities). It also provides the basis for computing a rate of return, evaluating the capital structure of the District and assessing the liquidity and financial flexibility of the District. All of the current year's revenue and expenses are accounted for in the Statement of Revenues, Expenses and Changes in Net Assets. This statement measures the success of the District's operations over the past year and can be used to determine if the District has successfully recovered all of its costs through its rates and other charges. This statement can also be used to evaluate profitability and credit worthiness. The final required financial statement is the Statement of Cash Flows, which provides information about the District's cash receipts and cash payments during the reporting period. The Statement of Cash Flows reports cash receipts, cash payments and net changes in cash resulting from operations, investing, non-capital financing, and capital and related financing activities and provides answers to such questions as where did cash come from, what was cash used for, and what was the change in cash balance during the reporting period.

**Beaumont-Cherry Valley Water District**  
**Management's Discussion and Analysis**  
**For the Years Ended December 31, 2011 and 2010**

**Financial Analysis of the District (Continued)**

One of the most important questions asked about the District's finances is, "Is the District better off or worse off as a result of this year's activities?" The Statement of Net Assets and the Statement of Revenues, Expenses and Changes in Net Assets report information about the District in a way that helps answer this question. These statements include all assets and liabilities using the *accrual basis of accounting*, which is similar to the accounting used by most private sector companies. All of the current year's revenues and expenses are taken into account regardless of when the cash is received or paid.

These two statements report the District's *net assets* and the changes which occurred during the year. You can think of the District's net assets (the difference between assets and liabilities), as one way to measure the District's financial health, or *financial position*. Over time, *increases or decreases* in the District's net assets are one indicator of whether its *financial health* is improving or deteriorating. However, one will need to consider other non-financial factors such as changes in economic conditions, population growth, zoning and new or changed government legislation, such as changes in Federal and State water quality standards.

**Notes to the Basic Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the basic financial statements.

**Statement of Net Assets**

<b>Condensed Statements of Net Assets</b>			
	<b>2011</b>	<b>2010</b>	<b>Change</b>
Assets:			
Current assets	\$ 9,227,871	7,931,646	1,296,225
Non-current assets	1,051,969	1,284,281	(232,312)
Capital assets, net	102,779,309	104,330,836	(1,551,527)
<b>Total assets</b>	<b>113,059,149</b>	<b>113,546,763</b>	<b>(487,614)</b>
Liabilities:			
Current liabilities	3,460,175	2,996,100	464,075
Non-current liabilities	5,121,457	3,659,636	1,461,821
<b>Total liabilities</b>	<b>8,581,632</b>	<b>6,655,736</b>	<b>1,925,896</b>
Net assets:			
Net investment in capital assets	99,194,309	99,800,836	(606,527)
Unrestricted	5,283,208	7,090,191	(1,806,983)
<b>Total net assets</b>	<b>104,477,517</b>	<b>106,891,027</b>	<b>(2,413,510)</b>
<b>Total liabilities and net assets</b>	<b>\$ 113,059,149</b>	<b>113,546,763</b>	<b>(487,614)</b>

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the District, assets of the District exceeded liabilities by \$104,477,517 and \$106,891,027 as of December 31, 2011 and 2010, respectively.

By far the largest portion of the District's net assets (95% and 93% as of December 31, 2011 and 2010, respectively) reflects the District's investment in capital assets (net of accumulated depreciation) less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to customers within the District's service area; consequently, these assets are *not* available for future spending.

**Beaumont-Cherry Valley Water District**  
**Management's Discussion and Analysis**  
**For the Years Ended December 31, 2011 and 2010**

**Statement of Net Assets (Continued)**

At the end of fiscal year 2011 and 2010, the District showed a positive balance in its unrestricted net assets of \$5,283,208 and \$7,090,191, respectively. See Note 13 to the basic financial statements for further information.

**Statement of Revenues, Expenses and Changes in Net Assets**

**Condensed Statements of Revenues, Expenses and Changes in Net Assets**

	<u>2011</u>	<u>2010</u>	<u>Change</u>
Revenues:			
Operating revenues	\$ 10,313,481	8,965,462	1,348,019
Non-operating revenues	249,795	309,563	(59,768)
<b>Total revenues</b>	<u>10,563,276</u>	<u>9,275,025</u>	<u>1,288,251</u>
Expenses:			
Operating expenses	9,494,400	7,653,063	1,841,337
Depreciation and amortization	2,002,794	1,998,033	4,761
Non-operating expenses	155,593	156,679	(1,086)
<b>Total expenses</b>	<u>11,652,787</u>	<u>9,807,775</u>	<u>1,845,012</u>
<b>Net income(loss) before capital con.</b>	<u>(1,089,511)</u>	<u>(532,750)</u>	<u>(556,761)</u>
Capital contributions	579,869	1,853,106	(1,273,237)
<b>Change in net assets</b>	(509,642)	1,320,356	(1,829,998)
<b>Net assets, beginning of year</b>	106,891,027	106,824,178	66,849
<b>Prior period adjustment</b>	<u>(1,903,868)</u>	<u>(1,253,507)</u>	<u>(650,361)</u>
<b>Net assets, end of year</b>	<u>\$ 104,477,517</u>	<u>106,891,027</u>	<u>(2,413,510)</u>

The Statement of Revenues, Expenses and Changes of Net Assets shows how the District's net assets changed during the fiscal years. In 2011, net assets decreased by \$2,413,510 which includes a prior period adjustment that decreased net assets in the amount of \$1,903,868. In 2010, net assets increased by \$66,849 which includes a prior period adjustment that decreased net assets in the amount of \$1,253,507.

A closer examination of the sources of changes in net assets reveals that:

In 2011, the District's net assets decreased 2.26% or \$2,413,510 due primarily to recording of District liabilities of \$1,116,033 for post-employment health benefits and \$1,426,500 for the CalPERS Side Fund liability. In 2010, the District's net assets increased 0.06% or \$66,849 due primarily to previously unrecorded receivables and a significant increase in capital contributions, offset by the issuance of new debt.

**Capital Asset Administration**

At the end of fiscal year 2011 and 2010, the District's investment in capital assets amounted to \$102,779,309 and \$104,330,836, respectively, (net of accumulated depreciation). This investment in capital assets includes land, transmission and distribution systems, reservoirs, tanks, pumps, buildings and structures, equipment, and vehicles, etc. Major capital assets additions during 2011 included upgrades to the District's transmission and distribution system. See Note 8 for further information.

**Beaumont-Cherry Valley Water District**  
**Management's Discussion and Analysis**  
**For the Years Ended December 31, 2011 and 2010**

**Capital Asset Administration, continued**

Changes in capital asset amounts for the year were as follows:

	<u>Balance 2010</u>	<u>Additions</u>	<u>Transfers/ Deletions</u>	<u>Balance 2011</u>
Capital assets:				
Non-depreciable assets	\$ 8,034,682	119,246	(355,925)	7,798,003
Depreciable assets	109,009,594	537,379	-	109,546,973
Accumulated depreciation	(12,713,440)	(2,002,794)	150,567	(14,565,667)
Total capital assets, net	<u>\$ 104,330,836</u>	<u>(1,346,169)</u>	<u>(205,358)</u>	<u>102,779,309</u>

	<u>Balance 2009</u>	<u>Additions</u>	<u>Transfers/ Deletions</u>	<u>Balance 2010</u>
Capital assets:				
Non-depreciable assets	\$ 11,357,816	2,369,354	(5,692,488)	8,034,682
Depreciable assets	103,341,810	5,713,551	(45,767)	109,009,594
Accumulated depreciation	(10,761,174)	(1,998,033)	45,767	(12,713,440)
Total capital assets, net	<u>\$ 103,938,452</u>	<u>6,084,872</u>	<u>(5,692,488)</u>	<u>104,330,836</u>

**Long-term Debt**

At the end of fiscal year 2011, the District had long-term debt, excluding compensated absences, totaling \$3,585,000. See Note 10 for further information.

Changes in long-term debt for the year were as follows:

	<u>Balance 2010</u>	<u>Additions</u>	<u>Principal Payments</u>	<u>Balance 2011</u>
Note payable	\$ 4,530,000	-	(945,000)	3,585,000
Less current portion	(945,000)			(985,000)
Non-current portion	<u>\$ 3,585,000</u>			<u>2,600,000</u>

Changes in long-term debt for the year were as follows:

	<u>Balance 2009</u>	<u>Additions</u>	<u>Principal Payments</u>	<u>Balance 2010</u>
Note payable	\$ -	5,000,000	(470,000)	4,530,000
Less current portion	-			(945,000)
Non-current portion	<u>\$ -</u>			<u>3,585,000</u>

**Requests for Information**

This financial report is designed to provide the District's funding sources, customers, stakeholders and other interested parties with an overview of the District's financial operations and financial condition. Should the reader have questions regarding the information included in this report or wish to request additional financial information, please contact the Director of Finance & Administrative Services, Beaumont-Cherry Valley Water District, 560 Magnolia Avenue, Beaumont, CA 92223-2258.

# **Basic Financial Statements**

**Beaumont-Cherry Valley Water District**  
**Statements of Net Assets**  
**December 31, 2011 and 2010**

<i>Assets</i>	<b>2011</b>	<b>2010</b>
Current assets:		
Cash and cash equivalents (note 3)	\$ 6,776,214	5,687,027
Accrued interest receivable	49,062	57,210
Accounts receivable – water sales and services, net (note 4)	1,643,027	1,097,764
Accounts receivable – other, net (note 5)	22,998	393,652
Notes receivable – current portion, net (note 6)	188,180	169,787
Materials and supplies inventory	461,037	446,369
Prepaid expenses and deposits	87,353	79,837
Total current assets	<u>9,227,871</u>	<u>7,931,646</u>
Non-current assets:		
Notes receivable, net (note 6)	992,422	1,206,412
Deferred charges, net (note 7)	59,547	77,869
Capital assets, not being depreciated (note 8)	7,798,003	8,034,682
Capital assets, being depreciated, net (note 8)	94,981,306	96,296,154
Total non-current assets	<u>103,831,278</u>	<u>105,615,117</u>
<b>Total assets</b>	<u>\$ 113,059,149</u>	<u>113,546,763</u>
<hr/> <i>Liabilities and Net Assets</i> <hr/>		
Current liabilities:		
Accounts payable and accrued expenses	\$ 449,769	474,238
Accrued salaries and benefits	81,344	36,465
Contingency payable (note 2)	400,254	-
Customer and other deposits	217,722	117,326
Deferred revenue	1,054,435	1,257,720
Accrued interest on long-term debt	30,293	38,278
Long-term liabilities - due within one year:		
Compensated absences (note 9)	138,213	50,427
Notes payable (note 10)	985,000	945,000
Pension-related debt (note 11)	103,145	-
Total current liabilities	<u>3,460,175</u>	<u>2,919,454</u>
Non-current liabilities:		
Long-term liabilities - due in more than one year:		
Compensated absences (note 9)	82,069	151,282
Other post-employment benefits payable (note 12)	1,116,033	-
Notes payable (note 10)	2,600,000	3,585,000
Pension-related debt (note 11)	1,323,355	-
Total non-current liabilities	<u>5,121,457</u>	<u>3,736,282</u>
<b>Total liabilities</b>	<u>8,581,632</u>	<u>6,655,736</u>
Net assets: (note 13)		
Investment in capital assets, net of related debt	99,194,309	99,800,836
Unrestricted	5,283,208	7,090,191
<b>Total net assets</b>	<u>104,477,517</u>	<u>106,891,027</u>
<b>Total liabilities and net assets</b>	<u>\$ 113,059,149</u>	<u>113,546,763</u>

See accompanying notes to the basic financial statements

**Beaumont-Cherry Valley Water District**  
**Statements of Revenues, Expenses and Changes in Net Assets**  
**For the Years Ended December 31, 2011 and 2010**

	<u>2011</u>	<u>2010</u>
Operating revenues:		
Water consumption sales	\$ 4,766,022	4,170,001
Water service charges	2,188,438	1,810,098
Water importation surcharges	1,326,091	1,025,996
Water pumping power surcharges	1,617,081	1,349,287
Development and installation charges	127,141	228,986
Other charges for services	288,708	381,094
Total operating revenues	<u>10,313,481</u>	<u>8,965,462</u>
Operating expenses:		
Source of supply – State Water purchases	2,529,343	1,815,459
Source of supply – groundwater purchases	596,194	-
Pumping	1,894,700	2,066,259
Transmission and distribution	983,285	984,890
Engineering	196,422	187,758
Customer accounts	199,934	193,713
General and administrative	3,094,522	2,404,984
Total operating expenses	<u>9,494,400</u>	<u>7,653,063</u>
Operating income before depreciation	819,081	1,312,399
Depreciation expense	(2,002,794)	(1,998,033)
<b>Operating loss</b>	<u>(1,183,713)</u>	<u>(685,634)</u>
Non-operating revenue(expense):		
Interest earnings	127,905	89,198
Rental income	20,507	22,031
Other non-operating revenues	101,383	193,834
Gain on sale of assets	-	4,500
Interest expense	(137,271)	(38,278)
Amortization of deferred charges	(18,322)	(13,742)
Other non-operating expenses	-	(104,659)
Total non-operating revenues, net	<u>94,202</u>	<u>152,884</u>
<b>Net gain(loss) before capital contributions</b>	<u>(1,089,511)</u>	<u>(532,750)</u>
Capital contributions:		
Facilities charges	488,169	1,853,106
Front footage fees	91,700	-
Total capital contributions	<u>579,869</u>	<u>1,853,106</u>
<b>Change in net assets</b>	(509,642)	1,320,356
Net assets, beginning of year	106,891,027	106,824,178
Prior period adjustment (note 2)	(1,903,868)	(1,253,507)
Net assets, end of year	<u>\$ 104,477,517</u>	<u>106,891,027</u>

See accompanying notes to the basic financial statements

**Beaumont-Cherry Valley Water District**  
**Statements of Cash Flows**  
**For the Years Ended December 31, 2011 and 2010**

	<b>2011</b>	<b>2010</b>
Cash flows from operating activities:		
Cash receipts from customers for water sales and services	\$ 10,361,158	8,909,544
Cash paid to employees for salaries and wages	(1,651,023)	(1,643,521)
Cash paid to vendors and suppliers for materials and services	(6,913,830)	(8,390,235)
Net cash provided(used) by operating activities	1,796,305	(1,124,212)
Cash flows from capital and related financing activities:		
Acquisition and construction of capital assets	(522,702)	(2,390,417)
Capital contributions	579,869	1,853,106
Proceeds from(issuance of) note receivables	189,918	(1,069,854)
Proceeds from issuance of note payable	-	5,000,000
Principal payments on note payable	(945,000)	(470,000)
Interest payments on note payable	(145,256)	-
Debt issuance costs	-	(91,611)
Net cash provided(used) by capital and related financing activities	(843,171)	2,831,224
Cash flows from investing activities:		
Interest earnings	136,053	35,520
Net cash provided by investing activities	136,053	35,520
<b>Net increase in cash and cash equivalents</b>	1,089,187	1,742,532
Cash and cash equivalents, beginning of year	5,687,027	3,944,495
Cash and cash equivalents, end of year	\$ 6,776,214	5,687,027
Reconciliation of cash and cash equivalents to statements of financial position:		
Cash and cash equivalents	\$ 6,776,214	5,687,027
Total cash and cash equivalents	\$ 6,776,214	5,687,027

Continued on next page

See accompanying notes to the basic financial statements

**Beaumont-Cherry Valley Water District**  
**Statements of Cash Flows (Continued)**  
**For the Years Ended December 31, 2011 and 2010**

	<b>2011</b>	<b>2010</b>
Reconciliation of operating loss to net cash provided(used) by operating activities:		
Operating loss	\$ (1,183,713)	(685,634)
Adjustments to reconcile operating loss to net cash provided(used) by operating activities:		
Deprecation expense	2,002,794	1,998,033
Rental income	20,507	22,031
Other non-operating revenues	101,383	193,834
Gain on sale of assets	-	4,500
Other non-operating expenses	-	(104,659)
Changes in assets and liabilities:		
(Increase) Decrease in assets:		
Accounts receivable – water sales and services, net	(545,263)	115,021
Accounts receivable – other, net	370,654	(297,246)
Materials and supplies inventory	(14,668)	(15,611)
Prepaid expenses and deposits	(7,516)	(10,536)
Increase (Decrease) in liabilities:		
Accounts payable and accrued expenses	(24,469)	(2,238,671)
Accrued salaries and benefits	44,879	(10,305)
Customer and other deposits	100,396	(94,058)
Deferred revenue	(203,285)	9,408
Compensated absences	18,573	(10,319)
Other post-employment benefits payable	1,116,033	-
Total adjustments	2,980,018	(438,578)
Net cash provided(used) by operating activities	\$ 1,796,305	(1,124,212)

See accompanying notes to the basic financial statements

**Beaumont-Cherry Valley Water District**  
**Notes to the Basic Financial Statements**  
**For the Years Ended December 31, 2011 and 2010**

**(1) Reporting Entity and Summary of Significant Accounting Policies**

**A. Organization and Operations of the Reporting Entity**

The Beaumont Irrigation District was formed in March of 1919 under the Wright Act of 1897. Over the years, both the name and the mission of the District have changed. Today, the Beaumont-Cherry Valley Water District (District) continues to develop programs and policies that ensure a supply of water for the area's growing population. The District is governed by a five-member Board of Directors who serves overlapping four-year terms.

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

The District reports its activities as an enterprise fund, which is used to account for operations that are financed and operated in a manner similar to a private business enterprise, where the intent of the District is that the costs of providing water services to its customers on a continuing basis be financed or recovered primarily through user charges (water service fees). Revenues and expenses are recognized on the full accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned and expenses are recognized in the period incurred, regardless of when the related cash flows take place.

Operating revenues and expenses, such as water sales and services as well as water purchases, result from exchange transactions associated with the principal activity of the District. Exchange transactions are those in which each party receives and gives up essentially equal values. Management, administration and depreciation expenses are also considered operating expenses. Other revenues and expenses not included in the above categories are reported as non-operating revenues and expenses.

The District recognizes revenue from water service charges based on cycle billings performed every month. The District accrues revenues with respect to water service charges sold but not billed at the end of a fiscal period.

**C. Financial Reporting**

The District's basic financial statements are presented in conformance with the provisions of Governmental Accounting Standards Board (GASB) Statement No. 34, "*Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*" (GASB No. 34). This statement established revised financial reporting requirements for state and local governments throughout the United States for the purpose of enhancing the understandability and usefulness of financial reports.

GASB No. 34 and its related GASB pronouncements provide for a revised view of financial information and restructure the format of financial information provided prior to its adoption. A statement of net assets replaces the balance sheet and reports assets, liabilities, and the difference between them as net assets, not equity. A statement of revenues, expenses and changes in net assets replaces both the income statement and the statement of changes in retained earnings and contributed capital. GASB No. 34 also requires that the statement of cash flows be prepared using the direct method. Under the direct method, cash flows from operating activities are presented by major categories.

**Beaumont-Cherry Valley Water District**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Years Ended December 31, 2011 and 2010**

**(1) Reporting Entity and Summary of Significant Accounting Policies (Continued)**

**C. Financial Reporting (Continued)**

Under GASB No. 34, enterprise funds, such as the District, have the option of consistently following or not following pronouncements issued by the Financial Accounting Standards Board (FASB) subsequent to November 30, 1989. The District has elected not to follow FASB standards issued after that date, unless such standards are specifically adopted by GASB.

**D. Assets, Liabilities and Net Assets**

**1. Use of Estimates**

The preparation of the basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported changes in net assets during the reporting period.

**2. Cash and Cash Equivalents**

Substantially all of the District's cash is invested in interest bearing accounts. The District considers all highly liquid investments with a maturity of three months or less at the time of purchase to be cash equivalents.

**3. Investments and Investment Policy**

The District has adopted an investment policy to deposit funds in financial institutions. Changes in fair value that occur during a fiscal year are recognized as investment income reported for that fiscal year. Investment income includes interest earnings, changes in fair value, and any gains or losses realized upon the liquidation or sale of investments.

**4. Accounts Receivable and Allowance for Uncollectible Accounts**

The District extends credit to customers in the normal course of operations. When management deems customer accounts uncollectible, the District uses the allowance method for the reservation.

**5. Prepaid Expenses**

Certain payments to vendors reflects costs or deposits applicable to future accounting periods and are recorded as prepaid items in the basic financial statements.

**6. Materials and Supplies Inventory**

Inventory consists primarily of materials used in construction and maintenance of the water system and is stated at cost using the average-cost method.

**Beaumont-Cherry Valley Water District**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Years Ended December 31, 2011 and 2010**

**(1) Reporting Entity and Summary of Significant Accounting Policies (Continued)**

**D. Assets, Liabilities and Net Assets (Continued)**

**7. Capital Assets**

Capital assets acquired and/or constructed are capitalized at historical cost. District policy has set the capitalization threshold for reporting capital assets at \$5,000. Contributed assets are recorded at estimated fair market value at the date of contribution. Upon retirement or other disposition of capital assets, the cost and related accumulated depreciation are removed from the respective balances and any gains or losses are recognized. Depreciation is recorded on a straight-line basis over the estimated useful lives of the assets as follows:

Transmission and distribution system	40 to 75 years
Structures and improvements	40 years
Reservoirs and tanks	50 to 75 years
Pumping and telemetering equipment	10 to 50 years
Vehicles and equipment	5 to 10 years

**8. Compensated Absences**

The District's policy is to permit employees to accumulate earned vacation and sick leave according to the number of years of service with the District. The liability for vested vacation and sick leave is recorded as an expense when earned.

Vacation leave is earned from the date of hire and is available for use the following year from ten to a maximum of twenty days per year. Sick leave is accumulated at one day per month. An employee not using any sick leave for twelve consecutive months can convert their twelve accrued days to cash at the rate of two accrued days for 8 hours pay at their regular hourly pay-rate. Upon retirement or death, employees or their beneficiaries are entitled to receive a pay-out of 50% of all accumulated sick leave.

**9. Water Sales**

The District recognizes water services charges based on cycle billings rendered to the customers on a bi-monthly basis for residential customers and on a monthly basis for our commercial, construction and landscape irrigation customers.

**10. Capital Contributions**

Capital contributions represent cash and capital asset additions contributed to the District by property owners or real estate developers desiring services that require capital expenditures or capacity commitment.

**11. Budgetary Policies**

The District adopts a one year non-appropriated budget for planning, control, and evaluation purposes. Budgetary control and evaluation are affected by comparisons of actual revenues and expenses with planned revenues and expenses for the period. Encumbrance accounting is not used to account for commitments related to unperformed contracts for construction and services.

**12. Reclassifications**

The District has reclassified certain prior year information to conform to current year presentations.

**Beaumont-Cherry Valley Water District**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Years Ended December 31, 2011 and 2010**

**(1) Reporting Entity and Summary of Significant Accounting Policies (Continued)**

**D. Assets, Liabilities and Net Assets (Continued)**

**13. Net Assets**

The financial statements utilize a net assets presentation. Net assets are categorized as follows:

- **Net Investment in Capital Assets** – This component of net assets consists of capital assets, net of accumulated depreciation and reduced by any outstanding debt against the acquisition, construction or improvement of those assets.
- **Restricted Net Assets** – This component of net assets consists of constraints placed on net assets use through external constraints imposed by creditors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- **Unrestricted Net Assets** – This component of net assets consists of net assets that do not meet the definition of *restricted* or *net investment in capital assets*.

**(2) Prior Period Adjustment**

During the fiscal years ended December 31, 2011 and 2010, net assets of the District were restated to adjust balances as of December 31, 2010 and 2009 as follows:

Calculation of prior period adjustment as of December 31, were as follows:

	<b>2011</b>	<b>2010</b>
Prior period adjustment:		
Reconciliation of prior years deferred revenue balance	\$ -	(844,420)
Reconciliation of prior years accounts receivable balance	(31,652)	(252,569)
Accrued expenditures batch not included in payables	-	(156,518)
Reconciliation of prior years construction-in-progress balance	(222,002)	-
Reconciliation of prior years depreciation balance	150,567	-
Reconciliation of prior years other deposits balance	53,045	-
Reconciliation of prior years inventory balance	8,699	-
Reconciliation of prior years accrued payroll liability balance	46,145	-
Contingency payable – refund of overbilling of customer accounts	(394,970)	-
Pension-related debt – CalPERS side-fund liability	(1,513,700)	-
	<u>\$ (1,903,868)</u>	<u>(1,253,507)</u>
Total prior period adjustment	<u>\$ (1,903,868)</u>	<u>(1,253,507)</u>

**Beaumont-Cherry Valley Water District**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Years Ended December 31, 2011 and 2010**

**(3) Cash and Investments**

Cash and cash equivalents as of December 31, are classified in the accompanying financial statements as follows:

	<b>2011</b>	<b>2010</b>
Cash and cash equivalents	\$ 6,776,214	5,687,027
Total	\$ 6,776,214	5,687,027

Cash and cash equivalents as of December 31, consist of the following:

	<b>2011</b>	<b>2010</b>
Petty cash	\$ 1,400	1,400
Deposits with financial institutions	6,771,253	5,682,078
Local Agency Investment Fund (LAIF)	3,561	3,549
Total cash and cash equivalents	\$ 6,776,214	5,687,027

As of December 31, the District's authorized deposits had the following maturities:

	<b>2011</b>	<b>2010</b>
Deposits held with California Local Agency Investment Fund (LAIF)	256 Days	215 Days

***Custodial Credit Risk***

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as LAIF).

The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure District deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. Of the bank balances, up to \$250,000 is federally insured and the remaining balance is collateralized in accordance with the Code; however, the collateralized securities are not held in the District's name.

**Beaumont-Cherry Valley Water District**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Years Ended December 31, 2011 and 2010**

**(3) Cash and Investments (Continued)**

*Investment in State Investment Pool*

The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the District's investment in this pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

*Interest Rate Risk*

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio matures or comes close to maturity evenly over time as necessary to provide requirements for cash flow and liquidity needed for operations.

*Credit Risk*

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization; however, LAIF is not rated.

*Concentration of Credit Risk*

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code.

**(4) Accounts Receivable – Water Sales and Services, Net**

Accounts receivable – water sales and services consists of the following as of December 31:

	<b>2011</b>	<b>2010</b>
The balance at December 31, consists of the following:		
Accounts receivable – water sales and services	\$ 1,689,621	1,314,621
Allowance for uncollectible accounts	(46,594)	(216,857)
Accounts receivable – water sales, net	\$ 1,643,027	1,097,764

**(5) Accounts Receivable – Other, Net**

Accounts receivable – other is an account holder of other billing outside the normal water sales and services billing for items such as damages to District property or rental of District property.

Accounts receivable – other consists of the following as of December 31:

	<b>2011</b>	<b>2010</b>
The balance at December 31, consists of the following:		
Accounts receivable – other	\$ 23,503	397,017
Allowance for uncollectible accounts	(505)	(3,365)
Accounts receivable – other, net	\$ 22,998	393,652

**Beaumont-Cherry Valley Water District**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Years Ended December 31, 2011 and 2010**

**(6) Notes Receivable**

Notes receivable – current and long-term portion consists of the following as of December 31:

	<b>2011</b>	<b>2010</b>
The balance at December 31, consists of the following:		
Notes receivable – Fairway Canyon	\$ 174,648	166,709
Notes receivable – Bonita Vista	13,532	7,078
Allowance for uncollectible accounts	-	(4,000)
Notes receivable – current portion, net	\$ 188,180	169,787

	<b>2011</b>	<b>2010</b>
The balance at December 31, consists of the following:		
Notes receivable – Fairway Canyon	\$ 802,898	969,607
Notes receivable – Bonita Vista	203,293	256,805
Allowance for uncollectible accounts	(13,769)	(20,000)
Notes receivable, net	\$ 992,422	1,206,412

In 2003, the Bonita Vista Mutual Water Company started the annexation process to join the District. The annexation agreement called for the District to install a new water delivery system. The property owners/shareholders in the Bonita Vista Mutual Water Company were responsible for 1/100<sup>th</sup> of the costs of construction of the new system, at \$5,500 per meter. The notes are payable over 20 years at a variable interest rate calculated annually at 1.5% above the LAIF interest rate.

**(7) Deferred Charges**

Deferred charges consist of the amortization of the costs of issuance of the notes payable.

	<b>2011</b>	<b>2010</b>
The balance at December 31, consists of the following:		
Deferred charges	\$ 91,611	91,611
Accumulated amortization	(32,064)	(13,742)
Deferred charges, net	\$ 59,547	77,869

**Beaumont-Cherry Valley Water District**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Years Ended December 31, 2011 and 2010**

**(8) Capital Assets**

Changes in capital assets for 2011 were as follows:

	<u>Balance 2010</u>	<u>Additions/ Transfers</u>	<u>Deletions/ Transfers</u>	<u>Balance 2011</u>
Non-depreciable assets:				
Land	\$ 7,721,730	-	-	7,721,730
Construction-in-process	312,952	119,246	(355,925)	76,273
Total non-depreciable assets	<u>8,034,682</u>	<u>119,246</u>	<u>(355,925)</u>	<u>7,798,003</u>
Depreciable assets:				
Transmission and distribution system	58,332,352	372,450	-	58,704,802
Structures and improvements	16,393,296	-	-	16,393,296
Reservoirs and tanks	19,986,690	-	-	19,986,690
Pumping and telemetering equipment	12,593,579	49,026	-	12,642,605
Vehicles and equipment	1,703,677	115,903	-	1,819,580
Total depreciable assets	109,009,594	537,379	-	109,546,973
Accumulated depreciation and amortization	<u>(12,713,440)</u>	<u>(2,002,794)</u>	<u>150,567</u>	<u>(14,565,667)</u>
Total depreciable assets, net	<u>96,296,154</u>	<u>(1,465,415)</u>	<u>150,567</u>	<u>94,981,306</u>
Total capital assets, net	<u>\$ 104,330,836</u>			<u>102,779,309</u>

Changes in capital assets for 2010 were as follows:

	<u>Balance 2009</u>	<u>Additions/ Transfers</u>	<u>Deletions/ Transfers</u>	<u>Balance 2010</u>
Non-depreciable assets:				
Land	\$ 7,721,730	-	-	7,721,730
Construction-in-process	3,636,086	2,369,354	(5,692,488)	312,952
Total non-depreciable assets	<u>11,357,816</u>	<u>2,369,354</u>	<u>(5,692,488)</u>	<u>8,034,682</u>
Depreciable assets:				
Transmission and distribution systems	55,021,682	3,310,670	-	58,332,352
Structures and improvements	16,393,296	-	-	16,393,296
Reservoirs and tanks	17,604,872	2,381,818	-	19,986,690
Pumping and telemetering equipment	12,593,579	-	-	12,593,579
Vehicles and equipment	1,728,381	21,063	(45,767)	1,703,677
Total depreciable assets	103,341,810	5,713,551	(45,767)	109,009,594
Accumulated depreciation and amortization	<u>(10,761,174)</u>	<u>(1,998,033)</u>	<u>45,767</u>	<u>(12,713,440)</u>
Total depreciable assets, net	<u>92,580,636</u>	<u>3,715,518</u>	<u>-</u>	<u>96,296,154</u>
Total capital assets, net	<u>\$ 103,938,452</u>			<u>104,330,836</u>

**Beaumont-Cherry Valley Water District**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Years Ended December 31, 2011 and 2010**

**(9) Compensated Absences**

Compensated absences comprise unpaid vacation leave, sick leave and compensating time off which is accrued as earned. The District's liability for compensated absences is determined annually.

Changes to compensated absences balances at December 31, were as follows:

<u>Balance 2010</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 2011</u>	<u>Current Portion</u>	<u>Long-term Portion</u>
\$ 201,709	162,022	(143,449)	220,282	138,213	82,069

Changes to compensated absences balances at December 31, were as follows:

<u>Balance 2009</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 2010</u>	<u>Current Portion</u>	<u>Long-term Portion</u>
\$ 212,028	122,756	(133,075)	201,709	50,427	151,282

**(10) Note Payable**

Changes in long-term debt, excluding compensated absences, for the year were as follows:

	<u>Balance 2010</u>	<u>Additions</u>	<u>Principal Payments</u>	<u>Balance 2011</u>
Note payable	\$ 4,530,000	-	(945,000)	3,585,000
Less current portion			(945,000)	(985,000)
Non-current portion	\$ 3,585,000			2,600,000

Changes in long-term debt, excluding compensated absences, for the year were as follows:

	<u>Balance 2009</u>	<u>Additions</u>	<u>Principal Payments</u>	<u>Balance 2010</u>
Note payable	\$ -	5,000,000	(470,000)	4,530,000
Less current portion				(945,000)
Non-current portion	\$ -			3,585,000

On March 26, 2010, the Board of Directors approved a \$5.0 million loan payable at a 3.380% interest rate to Bank of America to finance the District's share of certain design and construction costs related to the expansion of the Recycled Water Facilities project. The loan is to be repaid by April 1, 2015 with principal and interest payments due on October 1<sup>st</sup> and April 1<sup>st</sup> of each year. Debt service repayment terms are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2012	\$ 985,000	112,976	1,097,976
2013	1,015,000	79,430	1,094,430
2014	1,050,000	44,870	1,094,870
2015	535,000	9,041	544,041
Total	\$ 3,585,000	246,317	3,831,317
Less: current	(985,000)		
Long-term	\$ 2,600,000		

**Beaumont-Cherry Valley Water District**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Years Ended December 31, 2011 and 2010**

**(11) Pension-Related Debt**

***CalPERS Side-Fund***

As of June 30, 2003, CalPERS implemented risk-pooling for the District's agent multiple-employer public employee defined benefit pension plan. As a result, the District's defined benefit pension plan with CalPERS converted from an agent multiple-employer plan to a cost sharing multiple-employer plan. This change in the type of the plan created the CalPERS Side-Fund, which CalPERS financed at a 7.75% interest rate. CalPERS actuarially calculated the amount needed to bring the District into the cost sharing multiple-employer plan on an equal basis with other governmental agencies that all had less than 100 active and retired employees combined. The reason that CalPERS switched these governmental agencies into the cost sharing multiple-employer plan was to smooth out the annual costs related to the pension benefit over a longer period of time resulting in a lower cost of service to the governmental agencies.

A portion of the District's annual required contributions to CalPERS are actuarially determined and shared by all governmental agencies within the cost sharing risk pool. Also, the District was required to make annual payments to pay-down the CalPERS Side-Fund, as well. The responsibility for paying-down the District's CalPERS Side-Fund is specific to the District and is not shared by all governmental agencies within the cost sharing risk pool. Therefore, the Side Fund falls under the definition of pension-related debt, as described in GASB Statement No. 27 and was recorded as liability on the District's financial statements. The remaining payments on the pension-related debt are as follows:

<u>Period</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
January 1 to June 30, 2012	\$ 47,681	63,264	110,945
July 1, 2012 to June 30, 2013	110,929	95,799	206,728
July 1, 2013 to June 30, 2014	125,464	87,259	212,723
July 1, 2014 to June 30, 2015	141,491	77,614	219,105
July 1, 2015 to June 30, 2016	158,917	66,761	225,678
July 1, 2016 to June 30, 2017	177,856	54,592	232,448
July 1, 2017 to June 30, 2018	198,426	40,996	239,422
July 1, 2018 to June 30, 2019	220,754	25,850	246,604
July 1, 2019 to June 30, 2020	244,982	9,020	254,002
Total	\$ 1,426,500	<u>521,155</u>	<u>1,947,655</u>
Less: current	<u>(103,145)</u>		
Total non-current	\$ <u>1,323,355</u>		

**(12) Other Post-Employment Benefits Payable**

For the year ended December 31, 2011, the District implemented GASB Statement No. 45, which changed the accounting and financial reporting used by local government employers for post employment benefits. Previously, the costs of such benefits were generally recognized as expenses of local government employers on a pay-as-you-go basis. The reporting requirements for these benefit programs as they pertain to the District are set forth below.

**Beaumont-Cherry Valley Water District**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Years Ended December 31, 2011 and 2010**

**(12) Other Post-Employment Benefits Payable (Continued)**

***Plan Description – Eligibility***

The District pays a portion of the cost of health insurance for retirees (including prescription drug benefits) under any group plan offered by the CalPERS Health Program. Membership in the OPEB plan consisted of the following members as of December 31:

	<b>2011</b>
Active plan members	25
Retirees and beneficiaries receiving benefits	2
Separated plan members entitled to but not yet receiving benefits	-
Total plan membership	27

***Plan Description – Benefits***

The District offers post employment medical benefits to retired employees who satisfy the eligibility rules. Spouses and surviving spouses are also eligible to receive benefits. Retirees may enroll in any medical plan available through the District’s CalPERS Health Program, a cost-sharing multiple-employer medical coverage plan. The contribution requirements of eligible retired employees and the District are established and may be amended by the Board of Directors.

***Funding Policy***

The District is required to contribute the *Annual Required Contribution (ARC) of the Employer*, an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The District will pay a fixed contribution towards the cost of the post-employment benefit plan for those employees who meet the required service years for retirement from the District. The District funds the plan on a pay-as-you-go basis and records a liability for the difference between pay-as-you-go and the actuarially determined ARC cost.

***Annual Cost***

For the year ended December 31, 2011, the District’s ARC cost was \$1,130,449. The District’s net OPEB payable obligation amounted to \$1,116,033 for the year. The District paid \$6,257 for current retiree OPEB premiums for the year, which is age adjusted to a contribution amount of \$14,416. The current ARC rate is 93.0% of the District’s annual covered payroll.

	<b>2011</b>
The balance at June 30, consists of the following:	
Annual OPEB expense:	
Annual required contribution (ARC)	\$ 1,130,449
Interest on net OPEB obligation	-
Adjustment to annual required contribution	-
Total annual OPEB expense	1,130,449
Change in net OPEB payable obligation:	
Age adjusted contributions made	(14,416)
Total change in net OPEB payable obligation	1,116,033
OPEB payable – beginning of year	-
OPEB payable – end of year	\$ 1,116,033

**Beaumont-Cherry Valley Water District**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Years Ended December 31, 2011 and 2010**

**(12) Other Post-Employment Benefits Payable (Continued)**

The District's annual OPEB cost, the percentage of the annual OPEB cost contributed to the Plan, and the net OPEB obligation for year 2011 and the two preceding years were as follows:

*Three-Year History of Net OPEB Obligation*

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Annual Contributions</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation Payable</u>
2011	\$ 1,130,449	14,416	1.28%	\$ 1,116,033
2010	*	-	0.00%	-
2009	*	-	0.00%	-

\* The information for this year is unavailable.

GASB No. 45 was implemented in fiscal year 2011.

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

The most recent valuation dated December 31, 2011 includes an Actuarial Accrued Liability and Unfunded Actuarial Accrued Liability of \$5,908,180. The covered payroll (annual payroll of active employees covered by the plan) for the year ended December 31, 2011 was estimated at \$1,214,966. The ratio of the unfunded actuarial accrued liability to annual covered payroll is 486.28%.

***Actuarial Methods and Assumptions***

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Calculations are based on the types of benefits provided under the terms of the substantive plan at the time of each valuation and the pattern of sharing of costs between the employer and plan members to that point. Consistent with the long-term perspective of actuarial calculations, actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities for benefits.

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

Valuation date	December 31, 2011
Actuarial cost method	Entry age normal cost method
Amortization method	Level percent of payroll amortization
Remaining amortization period	30 Years as of the valuation date
Asset valuation method	30 Year smoothed market
Actuarial assumptions:	
Discount rate	0.50%
Projected salary increase	3.50%
Inflation - discount rate	3.00%
Individual salary growth	District annual COLA

**Beaumont-Cherry Valley Water District**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Years Ended December 31, 2011 and 2010**

**(13) Net Assets**

Calculation of net assets as of December 31, were as follows:

	<b>2011</b>	<b>2010</b>
Net investment in capital assets:		
Capital assets, not being depreciated	\$ 7,798,003	8,034,682
Capital assets, being depreciated, net	94,981,306	96,296,154
Note payable – current	(985,000)	(945,000)
Note payable – non-current	(2,600,000)	(3,585,000)
Total net investment in capital assets	99,194,309	99,800,836
Unrestricted net assets:		
Non-spendable net assets:		
Materials and supplies inventory	461,037	446,369
Prepaid expenses and deposits	87,353	79,837
Notes receivable – non-current portion	992,422	1,206,412
Deferred charges, net	59,547	77,869
Total non-spendable net assets	1,600,359	1,810,487
Spendable net assets are designated as follows:		
Designated for State Water importation purchases	-	101,622
Designated for debt service reserve	242,500	232,000
Designated for capital replacement reserve	1,000,000	1,000,000
Designated for operating reserve	2,440,349	3,946,082
Total spendable net assets	3,682,849	5,279,704
Total unrestricted net assets	5,283,208	7,090,191
Total net assets	\$ 104,477,517	106,891,027

**(14) Defined Benefit Pension Plan**

***Plan Description***

The District contributes to the California Public Employees Retirement System (CalPERS), a cost-sharing multi-employer defined benefit pension plan. CalPERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. CalPERS acts as a common investment and administrative agent for participating public agencies within the State of California. Benefit provisions and all other requirements are established by state statute and the District. Copies of CalPERS annual financial report may be obtained from their executive Office: 400 P Street, Sacramento, CA, 95814.

***Funding Policy***

The contribution rate for plan members in the CalPERS 2.7% at 55 Risk Pool Retirement Plan is 8% of their annual covered salary. For employees hired prior to January 1, 2001, the District makes these 8.00% contributions required of District employees on their behalf and for their account. Employees hired between January 1, 2001 to June 30, 2011 contribute 7.00% and the District contributes 1.00% to their account. Employees hired after June 30, 2011 contribute 8.00% to their account. Also, the District is required to contribute the actuarially determined remaining amounts necessary to fund the benefits for its members. The required employer contribution rates for fiscal years 2011, 2010 and 2009 were as follows:

<b>Time Period</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>
Jan. 1 - June 30	24.691%	25.520%	25.964%
July 1 - Dec. 31	29.398%	24.691%	25.520%

**Beaumont-Cherry Valley Water District**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Years Ended December 31, 2011 and 2010**

**(14) Defined Benefit Pension Plan (Continued)**

The contribution requirements of the plan members are established by State statute, and the employer contribution rate is established and may be amended by CalPERS. For Fiscal years 2011, 2010 and 2009, the District's annual contributions for the CalPERS plan were equal to the District's required and actual contributions for each fiscal year as follows:

**Three Year Trend Information:**

<b>Fiscal Year Ending</b>	<b>Annual Pension Cost (APC)</b>	<b>Percentage of APC Contributed</b>	<b>Net Pension Obligation</b>
12/31/2011	\$ 391,706	100%	-
12/31/2010	426,103	100%	-
12/31/2009	420,235	100%	-

**(15) Risk Management**

The District is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District is a member of the Association of California Water Agencies/Joint Powers Insurance Authority (ACWA/JPIA), an intergovernmental risk sharing joint powers authority created to provide self-insurance programs for California water agencies. The purpose of the ACWA/JPIA is to arrange and administer programs of self-insured losses and to purchase excess insurance coverage. At December 31, 2011, the District participated in the liability, property, and workers' compensation programs of the ACWA/JPIA as follows:

- General and auto liability, public officials and employees' errors and omissions: Total risk financing self-insurance limits of \$1,000,000, combined single limit at \$1,000,000 per occurrence. The District purchased additional excess coverage layers: \$60 million for general, auto and public officials liability, which increases the limits on the insurance coverage noted above.

In addition to the above, the District also has the following insurance coverage:

- Employee dishonesty coverage up to \$100,000 per loss includes public employee dishonesty, forgery or alteration and theft, disappearance and destruction coverage's.
- Property loss is paid at the replacement cost for property on file, if replaced within two years after the loss, otherwise paid on an actual cash value basis, to a combined total of \$100 million per occurrence, subject to a \$2,500 deductible per occurrence. Mobile equipment and vehicles have a \$1,000 deductible per occurrence.
- Boiler and machinery coverage for the replacement cost up to \$100 million per occurrence, subject to various deductibles depending on the type of equipment.
- Workers' compensation insurance up to California statutory limits for all work related injuries/illnesses covered by California law.

Settled claims have not exceeded any of the coverage amounts in any of the last three fiscal years and there were no reductions in the District's insurance coverage during the years ending December 31, 2011, 2010 and 2009. Liabilities are recorded when it is probable that a loss has been incurred and the amount of the loss can be reasonably estimated net of the respective insurance coverage. Liabilities include an amount for claims that have been incurred but not reported (IBNR). There were no IBNR claims payable as of December 31, 2011, 2010 and 2009, respectively.

**Beaumont-Cherry Valley Water District**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Years Ended December 31, 2011 and 2010**

**(16) Governmental Accounting Standards Board Statements Issued, Not Yet Effective**

The Governmental Accounting Standards Board (GASB) has issued several pronouncements prior to December 31, 2011, that have effective dates that may impact future financial presentations.

***Governmental Accounting Standards Board Statement No. 60***

In November 2010, the GASB issued Statement No. 60, *Accounting and Financial Reporting for Service Concession Arrangements*. This standard addresses how to account for and report service concession arrangements, a type of public-private or public-public partnership that state and local governments are increasingly entering into. This statement is effective for financial statements for periods beginning after December 15, 2011. The District estimates that this statement will not have a material impact on the presentation of the basic financial statements.

***Governmental Accounting Standards Board Statement No. 61***

In November 2010, the GASB issued Statement No. 61, *The Financial Reporting Entity, Omnibus*. This standard is designed to improve financial reporting for governmental entities by amending the requirements of GASB Statement No. 14, *The Financial Reporting Entity*, and GASB Statement No. 34, *Basic Financial Statement and Management's Discussion and Analysis for State and Local Governments*. This statement is effective for financial statements for periods beginning after June 15, 2012. The District estimates that this statement will not have a material impact on the presentation of the basic financial statements.

***Governmental Accounting Standards Board Statement No. 62***

In December 2010, The GASB issued Statement No. 62 – *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. The objective of this Statement is to incorporate into the GASB's authoritative literature certain accounting and financial reporting guidance that is included in the following pronouncements issued on or before November 30, 1989, which does not conflict with or contradict GASB pronouncements:

1. Financial Accounting Standards Board (FASB) Statements and Interpretations
2. Accounting Principles Board Opinions
3. Accounting Research Bulletins of the American Institute of Certified Public Accountants' (AICPA) Committee on Accounting Procedure.

Hereinafter, these pronouncements collectively are referred to as the "FASB and AICPA pronouncements." This Statement also supersedes Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting*, thereby eliminating the election provided in paragraph 7 of that Statement for enterprise funds and business-type activities to apply post-November 30, 1989 FASB Statements and Interpretations that do not conflict with or contradict GASB pronouncements. However, those entities can continue to apply, as other accounting literature, post-November 30, 1989 FASB pronouncements that do not conflict with or contradict GASB pronouncements, including this Statement. The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2011. The provisions of this Statement generally are required to be applied retroactively for all periods presented.

***Governmental Accounting Standards Board Statement No. 63***

In June 2011, the GASB issued Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. This standard is designed to improve financial reporting by standardizing the presentation of deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position, rather than net assets. This statement is effective for financial statements for periods beginning after December 15, 2011. The District estimates that this statement will not have a material impact on the presentation of the basic financial statements.

**Beaumont-Cherry Valley Water District**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Years Ended December 31, 2011 and 2010**

**(16) Governmental Accounting Standards Board Statements Issued, Not Yet Effective (Continued)**

***Governmental Accounting Standards Board Statement No. 64***

In June 2011, the GASB issued Statement No. 64, *Derivative Instruments: Application of Hedge Accounting Termination Provisions – an amendment of GASB Statement No. 53*. This standard is designed to improve financial reporting by clarifying the circumstances in which hedge accounting should continue when a swap counterparty, or swap counterparty's credit support provider, is replaced. This statement is effective for financial statements for periods beginning after December 15, 2011. The District estimates that this statement will not have a material impact on the presentation of the basic financial statements.

**(17) Commitments and Contingencies**

***Joint Venture Agreements***

In 2004, the Beaumont Basin Watermaster (Watermaster) was created to manage the groundwater extractions, replenishment thereof, and storage of supplemental water within the Beaumont Basin. The Watermaster consists of representatives from the Beaumont-Cherry Valley Water District, the City of Banning, the City of Beaumont, the South Mesa Water Company, and the Yucaipa Valley Water District. The District is a member agency of the Watermaster and contributes an annual amount to the Watermaster to fund its operations.

***Litigation***

In the ordinary course of operations, the District is subject to claims and litigation from outside parties. After consultation with legal counsel, the District believes the ultimate outcome of such matters, if any, will not materially affect its financial condition.

**(18) Subsequent Events**

***Deferred Compensation Program***

In December 2012, the District has elected to participate in a 457 Deferred Compensation Program.

Events occurring after December 31, 2011 have been evaluated for possible adjustment to the financial statements or disclosure as of December 10, 2012, which is the date the financial statements were available to be issued.

**< Page Intentionally Left Blank >**

# **Required Supplementary Information**



**Beaumont-Cherry Valley Water District**  
**Schedule of Funding Status – Other Post-Employment Benefits Obligation**  
**For the Years Ended December 31, 2011 and 2010**

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

*Required Supplemental Information - Schedule of Funding Progress*

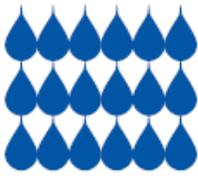
<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Plan Assets (a)</u>	<u>Actuarial Accrued Liability (b)</u>	<u>Unfunded Actuarial Accrued Liability (UAAL) (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL as a Percentage of Covered Payroll ((b-a)/c)</u>
12/31/2011	\$ -	5,908,180	5,908,180	0.00%	\$ 1,214,966	486.28%

Funding progress is presented for the year(s) that an actuarial study has been prepared since the effective date of GASB Statement 45. Actuarial review and analysis of the post-employment benefits liability and funding status is performed every three years or annually if there are significant changes in the plan. The next scheduled actuarial review and analysis of the post-employment benefits liability and funding status will be performed in calendar year 2014 based on the year ending December 31, 2013.

**< Page Intentionally Left Blank >**

# **Report on Internal Controls and Compliance**





Charles Z. Fedak, CPA, MBA  
 Paul J. Kaymark, CPA  
 Christopher J. Brown, CPA

# Charles Z. Fedak & Company

Certified Public Accountants  
 An Accountancy Corporation

6081 Orange Avenue  
 Cypress, California 90630  
 (714) 527-1818  
 (562) 598-6565  
 FAX (714) 527-9154  
 EMAIL czfco@czfcpa.com  
 WEB www.czfcpa.com

## Independent Auditor's Report on Internal Control Over Financial Reporting And on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Board of Directors  
 Beaumont-Cherry Valley Water District  
 Beaumont, California

We have audited the basic financial statements of the Beaumont-Cherry Valley Water District (District) as of and for the year ended December 31, 2011, and have issued our report thereon dated December 10, 2012. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### ***Internal Control Over Financial Reporting***

In planning and performing our audits, we considered the District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the District's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the District's financial statements that is more than inconsequential will not be prevented or detected by the District's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the District's internal control. Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

### ***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audits and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Board of Directors and management and is not intended to be and should not be used by anyone other than these specified parties.

*Charles Z. Fedak & Company CPAs - An Accountancy Corporation*

**Charles Z. Fedak & Company, CPA's – An Accountancy Corporation**  
 Cypress, California  
 December 10, 2012