



**BEAUMONT-CHERRY VALLEY WATER DISTRICT AGENDA
MEETING OF THE FINANCE AND AUDIT COMMITTEE
Thursday, December 7, 2017 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 Finance and Audit Committee on matters within its jurisdiction which are not on the agenda. However, any non-agenda matters that require action will be referred to staff for a report and possible action at a subsequent meeting. To provide comments on specific agenda items, please complete a Request to Address the Committee form and provide the completed form to the Committee President prior to the committee meeting. Please limit your comments to three minutes. Sharing or passing time to another speaker is not permitted.

ACTION ITEMS

1. Adjustments to the Agenda
2. Review and Acceptance of the November 2, 2017 Minutes of the Finance and Audit Committee** (pages 3-4)
3. Receive and File the Check Register for the Month of October 2017** (pages 5-25)
4. Financial Reports/Recommendations
 - a. Review of the October 2017 Budget Variance Report ** (pages 26-30)
 - b. Review of the October 31, 2017 Cash/Investment Balance Report** (page 31)
 - c. Review of the October 2017 Cash Flow Report (page 32)
 - d. Review of Check Register for the Month of November 2017** (pages 33-50)
 - e. Review of November 2017 Invoices Pending Approval** (pages 51-52)
5. Proposed Amendments to Investment Policy** (pages 53-74)
6. Proposed Amendments to Purchasing Policy** (pages 75-80)
7. FY 2018 Operating Budget** (pages 81-129)
8. Action List for Future Meetings

ANNOUNCEMENTS

- Engineering Workshop, December 7, 2017 at 7:00 p.m.
- ~~Personnel Committee meeting: December 13, 2017 at 5:30 p.m.~~ CANCELED
- Regular Board meeting, December 13, 2017 at 7:00 p.m.
- District Offices will be closed Monday, December 25, 2017 in observance of Christmas Day.

- District Offices will be closed Monday, January 1, 2018 in observance of New Year's Day.
- Collaborative Agencies Committee meeting: January 3, 2018 at 5:00 p.m.
- Finance and Audit Committee meeting: January 4, 2018 at 3:00 p.m.
- Regular Board meeting: January 10, 2018 at 7:00 p.m.
- Engineering Workshop: February 1, 2018 at 7:00 p.m.
- Beaumont Basin Watermaster meeting: February 7, 2018 at 10:00 a.m.

ADJOURNMENT

** Information included in the agenda packet

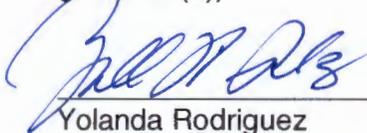
AVAILABILITY OF AGENDA MATERIALS - Agenda exhibits and other writings that are disclosable public records distributed to all or a majority of the members of the Beaumont-Cherry Valley Water District Finance and Audit Committee in connection with a matter subject to discussion or consideration at a meeting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

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

REQUIREMENTS RE: DISABLED ACCESS - In accordance with §54954.2(a), requests for a disability related modification or accommodation, including auxiliary aids or services, in order to attend or participate in a meeting, should be made to the District Office, at least 48 hours in advance of the meeting to ensure availability of the requested service or accommodation. The District Office may be contacted by telephone at (951) 845-9581, email at info@bcvwd.org or in writing at the Beaumont-Cherry Valley Water District, 560 Magnolia Avenue, Beaumont, California 92223.

CERTIFICATION OF POSTING

I certify that on or before December 4, 2017, a copy of the foregoing notice was posted near the regular meeting place of the Finance and Audit Committee of the Beaumont-Cherry Valley Water District and to its website at least 72 hours in advance of the meeting (Government Code §54954.2(a)).



Yolanda Rodriguez
Director of Finance and Administration



**BEAUMONT-CHERRY VALLEY WATER DISTRICT AGENDA
DRAFT MINUTES OF MEETING OF THE FINANCE AND AUDIT COMMITTEE
Thursday, November 2, 2017 at 3:00 p.m.
560 Magnolia Avenue, Beaumont, CA 92223**

CALL TO ORDER

Director Hoffman called the meeting to order at 3:04 p.m., 560 Magnolia Avenue, Beaumont, California.

Present at this meeting were Directors Hoffman and Diaz, General Manager: Dan Jagers and Director of Finance and Administration: Yolanda Rodriguez, Senior Finance and Administrative Analyst: William Clayton

Members of the public who registered their attendance included: Fran Flanders and Tom Todd, Jr.

PUBLIC INPUT

No public comment was received.

ACTION ITEMS

1. Adjustments to the Agenda

The Committee adopted the agenda as presented.

2. Review and Acceptance of the October 5, 2017 Minutes of the Finance and Audit Committee

The Committee accepted the minutes of October 5, 2017 as presented.

3. Receive and File the Check Register for the Month of September 2017

The Committee received and filed the September 2017 Check Register as presented.

4. Financial Reports/Recommendations

- a. Review of the September 2017 Budget Variance Report
- b. Review of the September 30, 2017 Cash/Investment Balance Report
- c. Review of the September 2017 Cash Flow Report
- d. Review of Check Register for the Month of October 2017
- e. Review of October 2017 Invoices Pending Approval

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

- Personnel Committee meeting, November 8, 2017 at 5:30 p.m.
- Regular Board meeting, November 8, 2017 at 7:00 p.m.
- District Offices will be closed on November 23, 2017 in observance of Thanksgiving Day
- Beaumont Basin Watermaster meeting, December 6, 2017 at 10:00 a.m.
- Finance and Audit Committee meeting, December 7, 2017 at 3:00 p.m.
- Engineering Workshop, December 7, 2017 at 7:00 p.m.
- Regular Board meeting, December 13, 2017 at 7:00 p.m.

The announcements above were made by Director Hoffman.

ADJOURNMENT

Director Hoffman adjourned the meeting at 3:49 p.m.

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

Accounts Payable

Checks by Date - Detail by Check Date

User: wclayton
 Printed: 10/25/2017 7:34 AM

Beaumont-Cherry Valley Water District

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



Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
ACH	10085	CalPERS Retirement System	10/05/2017	
	1000942537	PR Batch 00001.10.2017 CalPERS 1% ER Paid	PR Batch 00001.10.2017 C	149.20
	1000942537	PR Batch 00001.10.2017 CalPERS 7% EE Deduction	PR Batch 00001.10.2017 C	2,252.11
	1000942537	PR Batch 00001.10.2017 CalPERS 8% EE Paid	PR Batch 00001.10.2017 C	2,359.97
	1000942537	PR Batch 00001.10.2017 CalPERS 8% ER Paid	PR Batch 00001.10.2017 C	907.54
	1000942537	PR Batch 00001.10.2017 CalPERS ER Paid Classic	PR Batch 00001.10.2017 C	7,647.50
	1000942537	PR Batch 00001.10.2017 CalPERS ER PEPR	PR Batch 00001.10.2017 C	1,236.96
	1000942537	PR Batch 00001.10.2017 CalPERS Calculation Adjustment	PR Batch 00001.10.2017 C	-451.65
Total for this ACH Check for Vendor 10085:				14,101.63
ACH	10087	EDD	10/05/2017	
	1-394-696-064	PR Batch 00001.10.2017 CA SDI	PR Batch 00001.10.2017 C	726.55
	1-394-696-064	PR Batch 00001.10.2017 State Income Tax	PR Batch 00001.10.2017 S	2,333.97
Total for this ACH Check for Vendor 10087:				3,060.52
ACH	10094	U.S. Treasury	10/05/2017	
	92296600	PR Batch 00001.10.2017 Federal Income Tax	PR Batch 00001.10.2017 F	8,182.51
	92296600	PR Batch 00001.10.2017 FICA Employee Portion	PR Batch 00001.10.2017 F	5,357.90
	92296600	PR Batch 00001.10.2017 FICA Employer Portion	PR Batch 00001.10.2017 F	5,357.90
	92296600	PR Batch 00001.10.2017 Medicare Employee Portion	PR Batch 00001.10.2017 M	1,253.11
	92296600	PR Batch 00001.10.2017 Medicare Employer Portion	PR Batch 00001.10.2017 M	1,253.11
Total for this ACH Check for Vendor 10094:				21,404.53
ACH	10141	Ca State Disbursement Unit	10/05/2017	
	F33TVXQ6658	PR Batch 00001.10.2017 Garnishment	PR Batch 00001.10.2017 G	266.30
	F33TVXQ6658	PR Batch 00001.10.2017 Garnishment	PR Batch 00001.10.2017 G	288.46
Total for this ACH Check for Vendor 10141:				554.76
ACH	10203	Voya Financial	10/05/2017	
	VB1450 PP20	PR Batch 00001.10.2017 Deferred Comp	PR Batch 00001.10.2017 D	475.00
Total for this ACH Check for Vendor 10203:				475.00
ACH	10264	CalPERS Supplemental Income Plans	10/05/2017	
	15080569	PR Batch 00001.10.2017 CalPERS 457	PR Batch 00001.10.2017 C	4,882.80
	15080569	PR Batch 00001.10.2017 CalPERS 457 %	PR Batch 00001.10.2017 C	12.05
Total for this ACH Check for Vendor 10264:				4,894.85
ACH	10288	CalPERS Health Fiscal Services Division	10/05/2017	
	091417	Active Employees Health Insurance Oct 2017		40,984.55
	091417	Retired Employees Health Insurance Oct 2017		853.20
	091417	Admin Fee for Health Insurance Oct 2017		145.01
	091417	E Fraser (3 of 9) Health Insurance Oct 2017		1,757.55
Total for this ACH Check for Vendor 10288:				43,740.31

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
6824	10001	Action True Value Hardware	10/05/2017	
	46136	(20) Storage Bin Keys Copied		42.88
	46136	(1) Paint Marker for Lube Line - Well 6		4.52
	46136	(1) Fitting for Lube Line - Well 6		4.51
	46136	(1) 2 Pack 9V Batteries - Gate Clickers		10.76
	46136	(1) PVC Glue - Unit 17		8.07
	46136	(1) 2" PVC Caps - Lower Canyon		1.61
	46136	(1) Primer for CL2 - Well 23		5.16
	46136	(1) Glue for CL2 - Well 23		8.07
	46136	(2) Teflon Tape for CL2 - Well 23		3.21
	46136	(1) Hose Bib for CL2 - Well 23		15.08
	46136	(4) Hose Clamps for CL2 - Well 23		6.42
	46136	(1) PVC Glue Kit for Sprinklers - Hannon Reservoir		9.68
	46136	(1) Adaptor and Reducing Tee for Sprinklers - Hannon Reservoir		2.31
	46136	(1) Coupler for Sprinklers - Hannon Reservoir		6.99
	46136	(1) Pair of Gloves		17.23
	46215	(1) Water Heater Line for Lube Line - Well 5		17.55
	46215	(1) Roll Monster Tape for Lube Line - Well 5		8.61
	46215	(1) Pack of Water Heater Nipples for Lube Line - Well 5		12.16
	46215	(1) Coupler for Lube Line - Well 5		4.30
	46215	(1) Gallon of Chlorine for Hydrant at Oak Glen Rd		4.30
	46215	(1) Galv Bushing for Yard Stock		12.92
	46215	(1) Bushing for Yard Stock		10.87
	46215	(1) Pack of Saw Blades - Unit 17		21.54
	46215	(1) Trowel - Unit 32		4.62
	46215	(1) Can of WD 40 - Supplies for Unit 32		5.38
	46215	(1) Broom Set - Unit 32		11.84
	46215	(2) Shovels - Unit 32		36.61
Total for Check Number 6824:				297.20
6825	10319	ACWA Joint Powers Insurance Authority	10/05/2017	
	B016 - Oct 2017	Property, Auto, General Liability Insurance - Oct 2017		4,353.49
	B016 - Oct 2017	Property, Auto, General Liability Insurance - Prepaid		47,887.51
Total for Check Number 6825:				52,241.00
6826	10144	AlSCO Inc	10/05/2017	
	LYUM1199150	Cleaning of Mats & Shop Towels Sep 2017		33.15
	LYUM1199151	Cleaning of 3 Office Mats Magnolia Sep 2017		16.34
	LYUM1203066	Cleaning of Mats & Shop Towels Sep 2017		33.15
	LYUM1203067	Cleaning of 3 Office Mats 560 Magnolia Sep 2017		16.34
Total for Check Number 6826:				98.98
6827	10011	Big Tex Trailers	10/05/2017	
	092717	(2) Hooked Clevis Pins/2-Bolt Hardware/Kit - Compressor		59.26
Total for Check Number 6827:				59.26
6828	10019	C R & R Incorporated	10/05/2017	
	0088605	Monthly Charges 3 YD Commercial Bin Oct 2017		254.38
Total for Check Number 6828:				254.38

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
6829	10614	Cherry Valley Automotive	10/05/2017	
	20440	Labor - Mount and Balance 2 Tires OD 164,857 - Unit 2		49.50
	20440	Replace/Mount and Balance 2 Tires OD 164,857 - Unit 2		250.70
	20440	Labor - Replace Front U Joint on Driveshaft OD 164,857 - Unit 2		80.00
	20440	Replace Front U Joint on Driveshaft OD 164,857 - Unit 2		88.33
	20444	Labor - Oil Change OD 139,902 - Unit 13		22.00
	20444	Oil/Oil Filter Change OD 139,902 - Unit 13		17.98
	20444	Labor - Replace Gear Shift Indicator OD 139,902 - Unit 13		180.00
	20444	Replace Gear Shift Indicator OD 139,902 - Unit 13		58.84
	20492	Labor - Mount and Balance 1 Tire - Unit 22		24.75
	20492	Replace/Mount and Balance 1 Tire - Unit 22		88.38
	20556	Labor - Oil Change OD 165,151 - Unit 2		22.00
	20556	Oil/Oil Filter Change OD 165,151 - Unit 2		17.98
	20566	Replace/Mount and Balance 2 Tires OD 44,858 - Unit 12		303.77
	20566	Labor - Oil Change OD 44,858 - Unit 12		22.00
	20566	Oil/Oil Filter/Air Filter Change OD 44,858 - Unit 12		38.98
	20566	Labor - Mount and Balance 2 Tires OD 44,858 - Unit 12		79.50
Total for Check Number 6829:				1,344.71
6830	10351	Cherry Valley Nursery & Landscape Supply	10/05/2017	
	T1-0015655	Replace Sod from Repairs - 39673 Baldi Ct		5.39
	T1-0025839	Replace Sod from Repairs - Main Line Leak 5th/6th St Island		107.75
Total for Check Number 6830:				113.14
6831	10609	Jorge Duran	10/05/2017	
	2416415	Safety Boots - J Duran		130.00
Total for Check Number 6831:				130.00
6832	10052	Home Depot Credit Services	10/05/2017	
	10431	(15) 5' Steel U Posts for Canyon Signs		64.33
	1123443	Mower Repairs		138.12
	2011650	(1) 100CT Latex Gloves - Meter Room		10.75
	2011650	(8) 42G 50CT Contractor Bags - Yard Stock		223.86
	4573682	(1) Bin Organizer for Storage		21.52
	5020832	(1) Safety Hard Hat		10.75
	5020832	(8) 3Pks Safety Gloves - Yard Stock		47.15
	5020832	(1) 2Pk Sharpie Markers - Unit 2 Unit 16		2.13
	5020832	(1) 12Pk 9V Batteries - Yard Stock		21.52
	5020832	(1) Gal Nipple - Yard Stock		13.99
	6012761	(2) Fuse Midget 5 AMP - Wells Electrical Panels		22.56
	9123254	Mower Repairs		18.95
Total for Check Number 6832:				595.63
6833	10398	Infosend, Inc	10/05/2017	
	126495	Sep 2017 Postage Charges for Utility Billing		3,629.03
	126495	Sep 2017 Billing Charges for Utility Billing		767.36
	126495	Sep 2017 Supply Charges for Utility Billing		655.93
Total for Check Number 6833:				5,052.32
6834	10429	Legend Pump & Well Service Inc	10/05/2017	
	54228	Labor - Swap Panel Boards 24 & 25		582.00
	54250	Labor - Remove All Electrical to CL2 Pumps - Well 23		1,040.00
	54250	Wiring/Connectors for CL2 Pump - Well 23		75.78
	54273	Labor - Replace Riser on Well 5		313.00
Total for Check Number 6834:				2,010.78

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
6835	10278 KM05754034 Oct KM05754034 Oct	MetLife - Group Benefits MetLife Vision Ins Oct 2017 MetLife Dental Ins Oct 2017	10/05/2017	58.12 546.83
Total for Check Number 6835:				604.95
6836	10634 093017	Robert Mitchell (16) Truck Washes - Sept 2017	10/05/2017	275.00
Total for Check Number 6836:				275.00
6837	10350 023708 024353 024607 024631 024631 024655 025191 026127 026143	NAPA Auto Parts (1) Quart of Oil - Unit 15 (1) Battery for Back Hoe (2) Hood Springs - Unit 5 Replace Battery OD 56,629 - Unit 5 Battery Core OD 56,629 - Unit 5 Battery Core Return OD 56,629 - Unit 5 Replace Battery OD 30,856 - Unit 4 Dome Light Bulb/LED Indicator - Unit 13 Replace Battery - Unit 16	10/05/2017	4.84 126.52 54.93 301.52 38.79 -38.79 150.76 7.52 150.76
Total for Check Number 6837:				796.85
6838	10045 R132976 R132977	Pacific Alarm Service Inc Alarm Equip/Rent/Service/Monitor 560 Magnolia Oct 2017 Alarm Equip/Rent/Service/Monitor 11083 Cherry Ave Oct 2017	10/05/2017	270.00 44.50
Total for Check Number 6838:				314.50
6839	10102 16102 16102 16120 16120	Pat's Pots (3) Rental Portable Toilets 08/29-09/24/2017 (3) Service Portable Toilets 08/29-09/24/2017 (3) Rental Portable Toilets 09/26-10/23/2017 (3) Service Portable Toilets 09/26-10/23/2017	10/05/2017	64.80 245.20 64.80 245.20
Total for Check Number 6839:				620.00
6840	10171 17-288419 17-299120	Riverside Assessor - County Recorder Sep 2017 Lien Fees Sep 2017 Lien Fees	10/05/2017	69.00 23.00
Total for Check Number 6840:				92.00
6841	10042 07132135000Sep	Southern California Gas Company Monthly Gas Charges 11/25-12/2	10/05/2017	14.79
Total for Check Number 6841:				14.79
6842	10276 00610763 Oct 17	Standard Insurance Company Monthly Life & AD&D Insurance Oct 2017	10/05/2017	620.39
Total for Check Number 6842:				620.39
6843	10284 920170046 920170046	Underground Service Alert of Southern California 94 New Ticket Charges Sep 2017 Monthly Maintenance Fee Charges Sep 2017	10/05/2017	155.10 10.00
Total for Check Number 6843:				165.10

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
6844	UB*02678	Lawrence Agbuya Refund Check	10/05/2017	42.51
Total for Check Number 6844:				42.51
6845	UB*02663	Bryan Allen Refund Check Refund Check Refund Check Refund Check	10/05/2017	24.71 55.02 26.36 18.91
Total for Check Number 6845:				125.00
6846	UB*02635	Troy Antinucci Refund Check	10/05/2017	60.01
Total for Check Number 6846:				60.01
6847	UB*02658	Aslan Residential LLC Refund Check Refund Check Refund Check Refund Check	10/05/2017	29.39 10.08 4.83 3.46
Total for Check Number 6847:				47.76
6848	UB*02675	Elizabeth Asselin Refund Check	10/05/2017	120.29
Total for Check Number 6848:				120.29
6849	UB*02641	Dulce Banuelos Refund Check	10/05/2017	69.83
Total for Check Number 6849:				69.83
6850	UB*02648	Connie Carlson Refund Check Refund Check Refund Check Refund Check	10/05/2017	25.05 18.22 8.73 6.26
Total for Check Number 6850:				58.26
6851	UB*02681	Precious Carter Refund Check Refund Check Refund Check Refund Check	10/05/2017	145.68 24.84 11.91 8.54
Total for Check Number 6851:				190.97
6852	UB*02671	Yubitza E Castillo Refund Check Refund Check Refund Check Refund Check Refund Check	10/05/2017	5.98 80.67 44.72 21.43 15.37
Total for Check Number 6852:				168.17

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
6853	UB*02656	CDN Premier Realty Refund Check	10/05/2017	18.86
Total for Check Number 6853:				18.86
6854	UB*02636	Stuart Chang Refund Check Refund Check Refund Check Refund Check	10/05/2017	19.17 8.00 3.84 2.75
Total for Check Number 6854:				33.76
6855	UB*02629	Peter Cleppe Refund Check	10/05/2017	148.37
Total for Check Number 6855:				148.37
6856	UB*02643	Tara Crane Refund Check Refund Check Refund Check Refund Check	10/05/2017	13.54 16.85 8.08 5.79
Total for Check Number 6856:				44.26
6857	UB*02634	Helen Danielson Refund Check	10/05/2017	91.76
Total for Check Number 6857:				91.76
6858	UB*02673	Crystal Figueroa Refund Check	10/05/2017	150.56
Total for Check Number 6858:				150.56
6859	UB*02670	Douglas Flores Refund Check Refund Check Refund Check Refund Check	10/05/2017	17.47 47.30 22.67 16.26
Total for Check Number 6859:				103.70
6860	UB*02668	Fullmer Construction Refund Check Refund Check Refund Check Refund Check	10/05/2017	41.52 1,870.88 16.60 11.92
Total for Check Number 6860:				1,940.92
6861	UB*02666	Grace Hallett Refund Check	10/05/2017	126.71
Total for Check Number 6861:				126.71

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
6862	UB*02631	Jesus Haro Jr Refund Check Refund Check Refund Check Refund Check	10/05/2017	52.75 38.95 18.67 13.39
Total for Check Number 6862:				123.76
6863	UB*02626	Susan D. Jebbia Refund Check Refund Check Refund Check Refund Check	10/05/2017	21.20 6.20 2.13 2.98
Total for Check Number 6863:				32.51
6864	UB*02661	Kevin Bearie & Jennifer Wolfram Refund Check Refund Check Refund Check Refund Check	10/05/2017	9.00 9.60 4.60 3.30
Total for Check Number 6864:				26.50
6865	UB*02633	Richard Kabarsky Refund Check	10/05/2017	26.76
Total for Check Number 6865:				26.76
6866	UB*02639	Aida Keepers Refund Check	10/05/2017	200.00
Total for Check Number 6866:				200.00
6867	UB*02659	Cindy Kolozsvari Refund Check Refund Check Refund Check Refund Check	10/05/2017	70.42 26.72 12.80 9.18
Total for Check Number 6867:				119.12
6868	UB*02646	L.J.A Enterprises Inc Refund Check	10/05/2017	19.76
Total for Check Number 6868:				19.76
6869	UB*02642	Matthew McCurdy Refund Check	10/05/2017	50.00
Total for Check Number 6869:				50.00
6870	UB*02630	Elsie McGuire Refund Check	10/05/2017	247.00
Total for Check Number 6870:				247.00
6871	UB*02677	Frank Mchugh Refund Check	10/05/2017	18.40
Total for Check Number 6871:				18.40

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
6872	UB*02674	Nick Mcphee Refund Check	10/05/2017	76.20
Total for Check Number 6872:				76.20
6873	UB*02660	Caroline Minthorne Refund Check	10/05/2017	36.71
Total for Check Number 6873:				36.71
6874	UB*02628	William Earl Mitchell Jr Refund Check Refund Check Refund Check Refund Check	10/05/2017	17.92 45.18 21.51 15.44
Total for Check Number 6874:				100.05
6875	UB*02676	Trini Moore Refund Check	10/05/2017	150.89
Total for Check Number 6875:				150.89
6876	UB*02627	Arcadio Niebres Refund Check	10/05/2017	100.00
Total for Check Number 6876:				100.00
6877	UB*02653	Antoinette Noel-Smith Refund Check	10/05/2017	56.76
Total for Check Number 6877:				56.76
6878	UB*02645	Nolfie Mogi Realty Refund Check Refund Check Refund Check Refund Check	10/05/2017	5.97 9.56 4.58 3.29
Total for Check Number 6878:				23.40
6879	UB*02640	Sarah Nunley Refund Check	10/05/2017	12.80
Total for Check Number 6879:				12.80
6880	UB*02632	Eden Omura Refund Check Refund Check Refund Check Refund Check	10/05/2017	892.89 49.78 23.85 17.11
Total for Check Number 6880:				983.63
6881	UB*02667	Osment Grading & Excavating Refund Check Refund Check Refund Check Refund Check	10/05/2017	546.27 138.54 218.51 156.75
Total for Check Number 6881:				1,060.07

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
6882	UB*02655	Panorama US Housing Refund Check	10/05/2017	28.86
Total for Check Number 6882:				28.86
6883	UB*02638	Suren Patel Refund Check Refund Check Refund Check Refund Check	10/05/2017	18.53 23.71 11.37 8.15
Total for Check Number 6883:				61.76
6884	UB*02625	Alicia Perez Refund Check Refund Check Refund Check Refund Check	10/05/2017	33.44 118.80 56.92 40.84
Total for Check Number 6884:				250.00
6885	UB*02679	John Phillips Refund Check	10/05/2017	56.38
Total for Check Number 6885:				56.38
6886	UB*02664	Elizabeth D Quezada Refund Check Refund Check Refund Check Refund Check	10/05/2017	68.36 45.18 21.65 15.53
Total for Check Number 6886:				150.72
6887	UB*02665	Real Property Mortgage Inc Refund Check	10/05/2017	60.02
Total for Check Number 6887:				60.02
6888	UB*02662	Janet Rodriguez Refund Check	10/05/2017	61.27
Total for Check Number 6888:				61.27
6889	UB*02644	Patricia B Sharp Refund Check	10/05/2017	53.04
Total for Check Number 6889:				53.04
6890	UB*02651	Ryan Sherer Refund Check Refund Check Refund Check Refund Check	10/05/2017	32.88 26.27 12.59 9.03
Total for Check Number 6890:				80.77

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
6891	UB*02657	Marie Shively Refund Check Refund Check Refund Check Refund Check	10/05/2017	21.55 8.62 4.13 2.96
Total for Check Number 6891:				37.26
6892	UB*02682	Signature Capital Group Refund Check Refund Check Refund Check Refund Check	10/05/2017	0.80 5.19 2.33 1.68
Total for Check Number 6892:				10.00
6893	UB*02650	Peter Spangrud Refund Check Refund Check Refund Check Refund Check	10/05/2017	23.91 10.20 4.89 3.51
Total for Check Number 6893:				42.51
6894	UB*02647	Lisa Stark Refund Check	10/05/2017	18.47
Total for Check Number 6894:				18.47
6895	UB*02652	Jacob Steward Refund Check Refund Check Refund Check Refund Check	10/05/2017	10.19 10.87 5.20 3.74
Total for Check Number 6895:				30.00
6896	UB*02649	Shelby or Christopher Stone Refund Check	10/05/2017	51.62
Total for Check Number 6896:				51.62
6897	UB*02654	Alexandria Waller Refund Check	10/05/2017	40.76
Total for Check Number 6897:				40.76
6898	UB*02672	Wells Fargo Home Mortgage Refund Check Refund Check	10/05/2017	30.97 8.62
Total for Check Number 6898:				39.59
6899	UB*02680	Ashlynn Woods Refund Check Refund Check Refund Check Refund Check	10/05/2017	3.35 9.30 4.34 3.12
Total for Check Number 6899:				20.11

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
6900	UB*02669	Shuchen Wu Refund Check	10/05/2017	120.69
Total for Check Number 6900:				120.69
6901	UB*02637	Jun Zhang Refund Check	10/05/2017	67.01
Total for Check Number 6901:				67.01
Total for 10/5/2017:				162,219.44
6902	UB*02685	Jeffrey Bird Refund Check	10/12/2017	42.90
Total for Check Number 6902:				42.90
6903	UB*02695	Johnny Cannon Refund Check Refund Check Refund Check Refund Check	10/12/2017	84.53 50.66 24.27 17.42
Total for Check Number 6903:				176.88
6904	UB*02687	Coldwell Banker Refund Check	10/12/2017	103.98
Total for Check Number 6904:				103.98
6905	UB*02694	Valerie Diaz Refund Check Refund Check Refund Check Refund Check	10/12/2017	36.08 42.82 20.51 14.72
Total for Check Number 6905:				114.13
6906	UB*02688	Mgmt. East Valley Property Refund Check	10/12/2017	51.26
Total for Check Number 6906:				51.26
6907	UB*02691	Camille Edu Refund Check Refund Check Refund Check Refund Check	10/12/2017	19.39 58.76 27.28 19.57
Total for Check Number 6907:				125.00
6908	UB*02414	Darrell Feuerhahn Refund Check Refund Check Refund Check Refund Check	10/12/2017	14.64 33.59 16.10 11.55
Total for Check Number 6908:				75.88

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
6909	UB*02406	Kenneth Kanalos Refund Check	10/12/2017	129.39
Total for Check Number 6909:				129.39
6910	UB*02684	Keller Williams Realty Refund Check	10/12/2017	72.34
Total for Check Number 6910:				72.34
6911	UB*02693	Erik Klettenberg Refund Check Refund Check Refund Check Refund Check	10/12/2017	8.70 24.00 11.50 8.25
Total for Check Number 6911:				52.45
6912	UB*02519	Demion Lewis Refund Check Refund Check Refund Check Refund Check	10/12/2017	43.15 36.45 17.46 12.53
Total for Check Number 6912:				109.59
6913	UB*02468	Martingale Investments Refund Check Refund Check Refund Check Refund Check	10/12/2017	16.03 47.76 22.89 16.42
Total for Check Number 6913:				103.10
6914	UB*02698	Emily McDonald Refund Check	10/12/2017	22.67
Total for Check Number 6914:				22.67
6915	UB*02689	Murrieta Development Refund Check	10/12/2017	434.90
Total for Check Number 6915:				434.90
6916	UB*02690	Murrieta Development Refund Check	10/12/2017	94.99
Total for Check Number 6916:				94.99
6917	UB*02683	Frederick D and Debora A Scott Refund Check Refund Check	10/12/2017	247.23 2.77
Total for Check Number 6917:				250.00
6918	UB*02696	Kelly Scribner Refund Check Refund Check Refund Check Refund Check	10/12/2017	12.22 30.76 14.74 10.58
Total for Check Number 6918:				68.30

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
6919	UB*02686	Sales & Management Sfr 81 Llc Refund Check	10/12/2017	92.49
Total for Check Number 6919:				92.49
6920	UB*02699	Leona Stamper Refund Check	10/12/2017	33.63
Total for Check Number 6920:				33.63
6921	UB*02391	David Taracena Refund Check Refund Check Refund Check Refund Check	10/12/2017	18.44 13.22 25.56 38.47
Total for Check Number 6921:				95.69
6922	UB*02485	Juan Carlos Trejo Refund Check for 1512 Tournament Way	10/12/2017	239.49
Total for Check Number 6922:				239.49
6923	UB*02692	Lawrence & Debra Westen Refund Check Refund Check Refund Check Refund Check	10/12/2017	22.58 48.18 23.08 16.56
Total for Check Number 6923:				110.40
6924	UB*02697	Jessica Zoellner Refund Check	10/12/2017	23.98
Total for Check Number 6924:				23.98
6925	10272	Babcock Laboratories Inc	10/12/2017	
	BI70219-0034	(1) Coliform - Well 25 Raw		45.00
	BI70524-0034	(12) Coliforms - B1-B6, B10, H1, I1, I2, M1, N1		480.00
	BI70525-0034	(2) Coliforms - Well 6 & Well 12		80.00
	BI70526-0034	(1) Coliform - 6" Blowoff		40.00
	BI70957-0034	(3) Nitrate Samples - Well 16, Well 21, Well 23		45.00
	BI70958-0034	(2) Nitrate Samples - Cherry Reservoir & Vineland Reservoir		30.00
	BI71096-0034	(12) Coliforms - B7-B12, H2, I1, I3, M2, M3, N2		480.00
	BI71098-0034	(4) Coliforms - Well 4A, Well 16, Well 21, Well 23		160.00
	BI71640-0034	(12) Coliforms - B1-B6, B10, H1, I1, I2, M1, N3		480.00
	BI71729-0034	Special Sample Testing - Well 13 Raw		1,030.00
	BI72179-0034	(6) Disinfections Haloacetic Acids - B1, H1, I3, M2, N4, Travel		720.00
	BI72179-0034	(5) Disinfections Trihalomethanes - B1, H1, I3, M2, N4		375.00
Total for Check Number 6925:				3,965.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
6926	10271	Beaumont Ace Home Center	10/12/2017	
	Sept 2017	(1) 31 Qt Storage Tote - Unit 33		26.92
	Sept 2017	(1) 2Pk Padlocks - 12th/Palm Storage Bins		29.08
	Sept 2017	Cleaning Supplies for District Vehicles		26.25
	Sept 2017	(1) SS Braid Flex for Lube Line Repairs - Well 6		19.92
	Sept 2017	(1) Pair Deluxe Gloves Supplies - Unit 5		19.27
	Sept 2017	Elbows/PVC Nipples/Ball Valves for CL2 Repairs - Well 21		29.02
	Sept 2017	(1) Respirator w/Valve - Field Staff Safety		6.45
	Sept 2017	(1) 8" Adj Wrench/2PC locking Pliers Set - Tools for Unit 4		36.08
	Sept 2017	(1) 10" 3/8 Drive Ext/Stretch Cords - Tools for Unit 32		17.74
	Sept 2017	Backplate/Wheel/Cut off Wheel for CL2 Repairs - Well 23		29.68
	Sept 2017	(5) Hex Nipples for NCR Boat Repairs		26.88
	Sept 2017	(2) 100Pk 4" Cable Ties for Meter Installs		6.45
	Sept 2017	Couplings/Elbows/Nipples/Adapters - Chlorinator Install Well 23		67.74
	Sept 2017	(1) Gallon of Deck Stain - Seal Wood on Unit 8		46.05
	Sept 2017	Perc Bit/Clamps/Plugs/Caps - Chlorinator Install Well 23		23.69
	Sept 2017	PVC Bushing/Tees/Water Shock Arrestor Pressure Line - Well 26		26.80
	Sept 2017	Galv Roof Flashing/HUBS for Electrical Service - Well 5		33.70
	Sept 2017	(15) No Trespass Signs/No Hunting Signs - District Canyons		37.22
	Sept 2017	Goo Gone/Grip Liner/Tape/Electrical Tape - Unit 32		41.52
	Sept 2017	HD Blades/8" Duster - Unit 32		8.71
	Sept 2017	(2) 2PK Chlorine for Disinfecting - Well 5		16.57
	Sept 2017	Steel Rod/Chains - Compressor		32.79
	Sept 2017	(1) 1" Hole Saw/Hex Hole Saw Tools - Field Staff		32.84
	Sept 2017	(1) Long Handled Shovel - Tools for Unit 13		27.46
	Sept 2017	Brush/Gloves/24" Cord - Unit 33		24.20
	Sept 2017	Precision Cut Saw/ EMT Conduit for Power Pole - Well 5		25.52
	Sept 2017	(1) 2" Putty Knife - Tools for Field Staff		1.93
	Sept 2017	Patch Cement for Power Pole - Well 5		17.74
	Sept 2017	Unions/Cement/Primer/Plugs Chlorinator Pipeline Repair - Well 16		39.18
	Sept 2017	(4) Cartridge Fuses - Yard Stock		51.68
	Sept 2017	(2) 2Pk Chlorine for Disinfecting - Well 5		16.57
	Sept 2017	Ball Valve/Brass Nipple/Union Nut for Discharge Line - Well 5		24.32
	Sept 2017	(1) 8" Duster for Unit 33		6.78
Total for Check Number 6926:				876.75
6927	10635	Cal-Mesa Steel Supply, Inc	10/12/2017	
	433900	Steel Tubing and Plate for Storage Bin - 12th/Palm		37.71
Total for Check Number 6927:				37.71
6928	10607	Downtown Ford Sales	10/12/2017	
	305153	(1) New 2018 Ford F-150 Reg CAB P/U w/5.0 Engine/Tow Pckg/Fees		22,426.13
Total for Check Number 6928:				22,426.13
6929	10600	Gaucho Gophers & Landscape Management	10/12/2017	
	10052017	NCR I Rodent Control Sep 2017		1,000.00
Total for Check Number 6929:				1,000.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
6930	10273	Inland Water Works Supply Co.	10/12/2017	
	S1003288.007	(10) 3/4" Galvanized Ell - Inventory		25.87
	S1003288.007	(2) 3/4" ST Ell - Inventory		8.87
	S1003288.007	(2) 3/4" ST Ell - Inventory		8.87
	S1003543.001	(2) Fire Hydrants w/P Caps 6 Hole - Inventory		6,593.35
	S1003543.001	(4) Fire Hydrant Rebuild Kits O-Rings - Yard Stock		2.12
	S1003543.001	(8) Fire Hydrant Rebuild Kits O-Ring Stems - Yard Stock		59.13
	S1003543.002	(4) 2" Air Vac Rebuild Kits - Yard Stock		861.66
	S1003828.001	(360) Feet 60' Coil Rolls 1" Copper - Inventory		1,760.05
	S1003828.001	(400) Feet 100' Coil Rolls 1" Copper - Inventory		1,955.62
	S1004075.001	(100) 1" Swing Check Valves - Inventory		7,814.03
	S1004075.001	(100) 1" Ball Valves - Inventory		3,590.23
	S1004075.001	(15) 1" Lock-On Lockwings - Inventory		1,425.53
	S1004075.001	(200) 1" x 2-5/8" Meter Conn - Inventory		2,956.66
	S1004075.001	(125) 1" x 6" Brass Nipples - Inventory		1,583.93
	S1004075.002	(25) 1" x 6" Brass Nipples - Inventory		316.79
	S1004079.003	(41) 1" x 5" U-Branch - Inventory		2,987.71
	S1004079.004	(60) 1" Lock-On Lockwings - Inventory		5,702.13
	S1004079.005	(9) 1" x 5" U-Branch - Inventory		655.84
	S1004180.001	(8) 4" x 7.5" Romac Clamps 400-425 07 - Inventory		650.47
	S1004180.001	(4) 4" x 12" Romac Clamps 395-425 12 - Inventory		553.32
	S1004180.001	(1) 6" x 12" Romac Clamps 660-700 12 - Inventory		160.50
	S1004180.002	(3) 6" x 12" Romac Clamps 660-700 12 - Inventory		481.51
	S1004403.001	(26) 1" x 5" U-Branch - Inventory		1,619.83
	S1004403.001	(100) 1" Check Valves - Inventory		8,447.60
	S1004403.001	(100) 1" Ball Valves - Inventory		3,484.63
	S1004403.001	(87) 1" Brass Couplings - Inventory		1,010.54
	S1004403.001	(58) 1" x 2-5/8" Meter Conn - Inventory		857.44
	S1004403.001	(100) 1" x 6" Brass Nipples - Inventory		1,267.14
	S1004403.001	(50) 1" Lock-On Lockwings - Inventory		4,751.77
	S1004408.001	(30) 2" Meter Bolts - Inventory		99.79
	S1004408.001	(10) 6" Mega Lug Kits - Inventory		443.50
	S1004408.001	(6) 4" x 7.5" Romac Clamps 495-535 - 07 - Inventory		506.85
	S1004408.001	(7) 4" Mega Lug Kits - Inventory		251.32
	S1004408.001	(3) 202U - 405 DS Saddle - Inventory		98.20
Total for Check Number 6930:				62,992.80
6931	10608 4040	Koff & Associates Data/Analysis/Draft - Compensation Study 2017	10/12/2017	7,410.00
Total for Check Number 6931:				7,410.00
6932	10290 17-00152	San Gorgonio Pass Water Agency 1,228 AF @ \$317 for Sep 2017	10/12/2017	389,276.00
Total for Check Number 6932:				389,276.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
6933	10031	Staples Business Advantage	10/12/2017	
	3352892416	(1) Heavy Duty Staple Cartridge - Main Office		45.25
	3352892416	(1) 100CT 10 x 13 Envelopes - Main Office Stock		33.93
	3352892416	(1) 100CT 9 x 12 Envelopes - Main Office Stock		24.77
	3353519788	(1) 80Pk Toilet Paper - Main Office Stock		47.15
	3353519788	(1) Dozen Legal Pads - Main Office Stock		12.92
	3353519788	(1) Box Legal Classification Folders - Main Office Stock		100.20
	3353519788	(1) Box Extension Folders - Main Office Stock		66.90
	3353519788	(1) Color 110V Fuser Kit HP CE484A - 12th/Palm		252.53
	3353519788	(1) Black Toner HP 131X - 12th/Palm		69.49
	3353519788	(1) Dozen Black Sharpies - Yard Stock		8.93
	3353519788	(1) Dozen Black Pens - Main Office Stock		8.61
	3354411683	(1) Dozen Adding Machine Paper Rolls - Main Office Stock		5.92
	3354411683	(1) 2-Pack Label Maker Tape - Main Office Stock		42.01
	3354411683	(10) Rolls of Adding Machine Tape - Main Office Stock		18.21
	3354411686	(1) Box Thermal Paper Rolls for UB Receipt Printers		42.12
	3354411687	(4) Clipboards - UB Customer Service		6.94
	3354411687	(2) Boxes Large Rubberbands - Main Office Stock		34.46
	3354411687	(1) Dozen 8.5" x 11" Pads - Main Office Stock		8.61
Total for Check Number 6933:				828.95
6934	10443	Superior Gate Services	10/12/2017	
	8370	Estimate - Well 29 Gate Repairs		261.00
	8437	Gate Repairs Well 29		700.00
Total for Check Number 6934:				961.00
6935	10255	Unlimited Services Building Maintenance	10/12/2017	
	0344361-IN	Oct 2017 Janitorial Services		150.00
	0344362-IN	Oct 2017 Janitorial Services		845.00
Total for Check Number 6935:				995.00
6936	10116	Verizon Wireless Services LLC	10/12/2017	
	9793566334	Cell Phone Charges for Sep 2017		113.76
Total for Check Number 6936:				113.76
Total for 10/12/2017:				493,506.54
6937	10287	Bank of the West	10/13/2017	
	10016	City of Beaumont		
		Monthly Sewer Charges 07/01-09/01/2017		74.96
		US Postal Service		
		(4) Rolls Postage Stamps		196.00
	10037	Waste Management Of Inland Empire		
		Yard Dumpsters 815 E 12th Aug 2017		258.30
		Monthly Sanitation 560 Magnolia Aug 2017		94.80
		Yard Dumpsters 815 E 12th Sep 2017		258.30
		Monthly Sanitation 560 Magnolia Sep 2017		94.80
	10135	Big Time Design		
		Logo Stickers for Units 32 & 33		80.00
	10147	Online Information Services, Inc		
		243 Credit Reports for Aug 2017		686.10
	10162	In Gear Technology		
		Labor - Compression Test on Pump		100.00
		Replace Air Filter/Spark Plug and Carb Cleaner for Pump		33.34
	10228	Consolidated Electrical Distributors Inc		

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
		(10) Fuses - Wells 23, 24, 25 Electrical Panels		156.24
10238		Weldors Supply And Steel Co.		
		Oxygen & Acetylene Tanks/Brass Gauge -Replace Existing Tanks		156.41
10249		CDW Government LLC		
		(1) Gigabit Adapter - SCADA Project		35.03
10274		Beaumont Chamber of Commerce		
		Chamber of Commerce Luncheon 10/12/17 - Y Rodriguez		35.00
		Chamber of Commerce Luncheon 10/12/17 - D Jagers		35.00
10420		Amazon.com		
		(1) 11.1V Battery for Field Laptop		49.99
		(1) Epson 780 HD Projector w/Cable and Case - District Wide		449.61
		Use Tax/Epson 780 HD Projector w/Cable and Case - District Wide		-0.57
10424		Top-Line Industrial Supply, LLC		
		(1) 20' 2" Suction and Discharge Hose for 2" Water Pump		98.25
10440		Hostgator.com		
		Annual Web Hosting 09/2017-08/2018		143.40
10453		Custom Trophies		
		Employee 9 x 12 Plaque		53.88
		Board Room Name Plate for General Manager		14.00
10526		Verizon		
		Monthly Phone Service 09/01-09/30/2017		950.47
10546		Frontier Communications		
		09/10-10/09/17 Sep FIOS/FAX 12th/Palm		306.81
		08/25-09/24/17 Sep FIOS/FAX 560 Magnolia Ave		279.17
10623		WP Engine		
		Web Host for BCVWD Website Sep 2017		29.00
10636		La Ti Da Studio		
		(5) Headshots for Board Members		350.00
10637		Business 21 Publishing		
		CD-ROM FMLA Education		298.52
		Sales/Use Tax for CD-ROM FMLA Education		-19.92
10638		TCA Fastrack		
		Toll Road Expense for Training Exp 08/29/17 - Unit 2		3.95
		Toll Road Expense for Training Exp 08/30/17 - Unit 16		14.16
		Toll Road Expense for Training Exp 08/29/17 - Unit 2		10.21
Total for Check Number 6937:				5,325.21
Total for 10/13/2017:				5,325.21
ACH	10030	Southern California Edison	10/16/2017	
	2039374889Sep2017	Electricity 08/23-09/22/17 - 9781 Avenida Miravilla		230.10
	2039374889Sep2017	Electricity 08/23-09/22/17 - 12303 Oak Glen Rd		218.34
	2039374889Sep2017	Electricity 08/23-09/22/17 - 13697 Oak Glen Rd		249.30
	2039374889Sep2017	Electricity 08/23-09/22/17 - 13695 Oak Glen Rd		160.57
	2039374889Sep2017	Electricity 08/23-09/22/17 - 815 E 12th Ave		547.87
	2039374889Sep2017	Electricity 08/23-09/22/17 - 560 Magnolia Ave		2,333.19
	2039374889Sep2017	Electricity 08/23-09/22/2017 - Wells		181,982.88
	2039374889Sep2017	Electricity 06/22-09/22/17 - Wells Credit Adjustments		-745.25
Total for this ACH Check for Vendor 10030:				184,977.00
ACH	10086	American Family Life Assurance Company of Columbus	10/16/2017	
	330608	AFLAC Employee Insurance Sep 2017		1,084.90
Total for this ACH Check for Vendor 10086:				1,084.90

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
ACH	10132 3168018 3168085 3171246 3171429	South Coast AQMD Diesel Generator FY17/18 Annual Permit Fac ID 140810 - Well 23 Diesel Generator FY17/18 Annual Permit Fac ID 148118 - Well 24 Flat Fee FY16/17 Emissions Fac ID 140810 - Well 23 Flat Fee FY16/17 Emissions Fac ID 148118 - Well 24	10/16/2017	378.28 378.28 127.46 127.46
Total for this ACH Check for Vendor 10132:				1,011.48
ACH	10138 HW201 Oct 2017	ARCO Business Solutions ARCO Fuel Charges 09/12-10/12/2017	10/16/2017	4,945.72
Total for this ACH Check for Vendor 10138:				4,945.72
Total for 10/16/2017:				192,019.10
ACH	10085 1000948071 1000948071 1000948071 1000948071 1000948071 1000948071	CalPERS Retirement System PR Batch 00002.10.2017 CalPERS 1% ER Paid PR Batch 00002.10.2017 CalPERS 7% EE Deduction PR Batch 00002.10.2017 CalPERS 8% EE Paid PR Batch 00002.10.2017 CalPERS 8% ER Paid PR Batch 00002.10.2017 CalPERS ER Paid Classic PR Batch 00002.10.2017 CalPERS ER PEPRA	10/19/2017 PR Batch 00002.10.2017 C PR Batch 00002.10.2017 C	147.78 2,316.51 2,209.78 907.54 7,370.63 1,313.08
Total for this ACH Check for Vendor 10085:				14,265.32
ACH	10087 1-572-454-464 1-572-454-464 1275248704	EDD PR Batch 00002.10.2017 CA SDI PR Batch 00002.10.2017 State Income Tax PR Batch 00003.10.2017 CA SDI	10/19/2017 PR Batch 00002.10.2017 C PR Batch 00002.10.2017 S PR Batch 00003.10.2017 C	716.93 2,052.34 33.28
Total for this ACH Check for Vendor 10087:				2,802.55
ACH	10094 45853816 45853816 45853816 45853816 45853816 55174713 55174713 55174713 55174713	U.S. Treasury PR Batch 00002.10.2017 Federal Income Tax PR Batch 00002.10.2017 FICA Employee Portion PR Batch 00002.10.2017 FICA Employer Portion PR Batch 00002.10.2017 Medicare Employee Portion PR Batch 00002.10.2017 Medicare Employer Portion PR Batch 00003.10.2017 FICA Employee Portion PR Batch 00003.10.2017 FICA Employer Portion PR Batch 00003.10.2017 Medicare Employee Portion PR Batch 00003.10.2017 Medicare Employer Portion	10/19/2017 PR Batch 00002.10.2017 F PR Batch 00002.10.2017 F PR Batch 00002.10.2017 F PR Batch 00002.10.2017 M PR Batch 00002.10.2017 M PR Batch 00003.10.2017 F PR Batch 00003.10.2017 F PR Batch 00003.10.2017 M PR Batch 00003.10.2017 M	7,348.73 5,337.76 5,337.76 1,264.25 1,264.25 276.72 276.72 64.72 64.72
Total for this ACH Check for Vendor 10094:				21,235.63
ACH	10141 9X82DEV6658 9X82DEV6658	Ca State Disbursement Unit PR Batch 00002.10.2017 Garnishment PR Batch 00002.10.2017 Garnishment	10/19/2017 PR Batch 00002.10.2017 G PR Batch 00002.10.2017 G	266.30 288.46
Total for this ACH Check for Vendor 10141:				554.76
ACH	10203 VB1450 PP21	Voya Financial PR Batch 00002.10.2017 Deferred Comp	10/19/2017 PR Batch 00002.10.2017 D	475.00
Total for this ACH Check for Vendor 10203:				475.00
ACH	10264 1000948058 1000948058	CalPERS Supplemental Income Plans PR Batch 00002.10.2017 CalPERS 457 PR Batch 00002.10.2017 CalPERS 457 %	10/19/2017 PR Batch 00002.10.2017 C PR Batch 00002.10.2017 C	1,492.30 12.29
Total for this ACH Check for Vendor 10264:				1,504.59

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
6938	10319 09302017 09302017 09302017 09302017 09302017	ACWA Joint Powers Insurance Authority 07/01-09/30/2017 1st Qtr Workers Compensation 07/01-09/30/2017 1st Qtr Workers Compensation Rounding Adj 07/01-09/30/2017 1st Qtr Workers Compensation Rounding Adj 07/01-09/30/2017 1st Qtr Workers Compensation Rounding Adj 07/01-09/30/2017 1st Qtr Workers Compensation Rounding Adj	10/19/2017	12,731.40 -0.12 -0.02 -0.01 0.03 -0.05
Total for Check Number 6938:				12,731.23
6939	10249 KLF7132	CDW Government LLC (1) Document Scanner - Utility Billing	10/19/2017	2,812.53
Total for Check Number 6939:				2,812.53
6940	10339 213530 213530	Centro Business Forms Inc Forms for 2017 W-2 and 1099's Use Tax for Forms for 2017 W-2 and 1099's	10/19/2017	92.82 -3.10
Total for Check Number 6940:				89.72
6941	10614 20574 20574 20601 20601 20622 20622	Cherry Valley Automotive Labor - Install Actuator OD 165,193 - Unit 2 Blend Door Actuator OD 165,193 - Unit 2 Labor - Install Tow Socket Plug on Utility Trailer Tow Socket Plug on Utility Trailer Labor - Oil Change OD 50,016 - Unit 3 Oil/Oil Filter Change OD 50,016 - Unit 3	10/19/2017	500.00 193.94 100.00 32.31 22.00 43.98
Total for Check Number 6941:				892.23
6942	10022 121217 121217 121217	Hemet Valley Tool & Supply (1) Makita EK 6101 14" Pipe Saw (Replacement) - Field Tools (1) Husqvarna K760 14" Pipe Saw (Replacement) - Field Tools (2) Diamond 14" Pipe Saws Blades (Replacement) - Field Tools	10/19/2017	899.00 949.00 464.32
Total for Check Number 6942:				2,312.32
6943	10465 AR662549 AR662549	Image Source Xerox 3610 Contract Charges 10/01-10/31/2017 Xerox 3610 Usage Charges 09/01-09/30/2017	10/19/2017	59.26 373.80
Total for Check Number 6943:				433.06
6944	10224 0101129 Oct 17	Legal Shield Monthly Prepaid Legal for Employees Oct 2017	10/19/2017	195.35
Total for Check Number 6944:				195.35
6945	10634 101517	Robert Mitchell (18) Truck Washes - Oct 2017	10/19/2017	355.00
Total for Check Number 6945:				355.00
6946	10056 P57469 P57469 P57469 P57469 P57889	RDO Equipment Co. Trust# 80-5800 (1) Recycle Fee (1) Wheel Replacement JD Backhoe (1) Tire Replacement JD Backhoe (6) Keys for JD Backhoe Credit for Recycle Fee	10/19/2017	1.90 411.30 526.16 58.40 -1.90
Total for Check Number 6946:				995.86

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
6947	10223 213530	Richards, Watson & Gershon Legal Service Case 12788-0001 Board Approved 10/11/17	10/19/2017	2,977.68
Total for Check Number 6947:				2,977.68
6948	10095 201709000339 201709000339 201709000339 201709000339	Riverside County Dept of Waste Resources Weeds/Branches Removal 12th/Palm Sep 2017 Weeds/Trash Removal 12th/Michigan Sep 2017 Weeds/Hedge Removal - Well 22 Weeds/Trash Removal - NCR Pond	10/19/2017	12.00 33.00 32.49 29.21
Total for Check Number 6948:				106.70
6949	10385 5388960 5391713	Waterline Technologies, Inc. - PSOC Chlorine for Well 25 Chlorine for Well 29	10/19/2017	580.00 1,044.00
Total for Check Number 6949:				1,624.00
6950	10293 62876	Western Dental Services Inc Western Dental Premiums Oct 17	10/19/2017	183.89
Total for Check Number 6950:				183.89
6951	UB*02702	Peter Almeyda Refund Check Refund Check Refund Check Refund Check	10/19/2017	69.93 33.50 24.04 36.82
Total for Check Number 6951:				164.29
6952	UB*02704	Ann Cardenaz Refund Check Refund Check Refund Check Refund Check	10/19/2017	24.69 11.83 8.49 11.13
Total for Check Number 6952:				56.14
6953	UB*02709	Crystal Davis Refund Check Refund Check Refund Check Refund Check	10/19/2017	18.08 8.66 6.21 6.46
Total for Check Number 6953:				39.41
6954	UB*02541	Bertha Dennis Refund Check - Reissue	10/19/2017	138.54
Total for Check Number 6954:				138.54
6955	UB*02708	Ioannis Fotakis Refund Check Refund Check Refund Check Refund Check	10/19/2017	5.17 14.52 6.83 4.89
Total for Check Number 6955:				31.41

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
6956	UB*02701	Kim Halliburton	10/19/2017	
		Refund Check		31.59
		Refund Check		36.31
		Refund Check		17.40
		Refund Check		12.48
Total for Check Number 6956:				97.78
6957	UB*02707	Michelle Harvey	10/19/2017	
		Refund Check		17.73
		Refund Check		60.14
		Refund Check		28.11
		Refund Check		20.17
Total for Check Number 6957:				126.15
6958	UB*02711	Jason & Tanisha Johnson	10/19/2017	
		Refund Check		95.63
		Refund Check		12.23
		Refund Check		5.87
		Refund Check		4.20
Total for Check Number 6958:				117.93
6959	UB*02700	Alan & Hannah Joy	10/19/2017	
		Refund Check		18.03
Total for Check Number 6959:				18.03
6960	UB*02712	Daniel Kwon	10/19/2017	
		Refund Check		18.01
		Refund Check		32.64
		Refund Check		15.64
		Refund Check		11.22
Total for Check Number 6960:				77.51
6961	UB*02710	Jack Saylor	10/19/2017	
		Refund Check		40.18
Total for Check Number 6961:				40.18
6962	UB*02706	Douglas Schelin	10/19/2017	
		Refund Check		50.32
Total for Check Number 6962:				50.32
6963	UB*02705	Sunrise Church Of California	10/19/2017	
		Refund Check		11.55
Total for Check Number 6963:				11.55
6964	UB*02703	Jo Webley Champion	10/19/2017	
		Refund Check		1.25
Total for Check Number 6964:				1.25
Total for 10/19/2017:				67,517.91
Report Total (159 checks):				920,588.20

General Ledger
Budget Variance Revenue

User: wclayton
Printed: 11/27/17 14:37:06
Period 10 - 10
Fiscal Year 2017

Beaumont-Cherry Valley Water District

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



Account Number	Description	Budget	Period Amt	End Bal	Variance	% Avail/ Uncollect
50	GENERAL					
01-50-510-419061	Miscellaneous Income	\$ 250.00	\$ -	\$ 83,094.23	\$ (82,844.23)	-33137.69%
01-50-510-490001	Interest Income - Bonita Vista	\$ 2,400.00	\$ 401.90	\$ 1,763.88	\$ 636.12	26.51%
01-50-510-490021	Interest Income - General	\$ 80,000.00	\$ 75,754.31	\$ 189,975.87	\$ (109,975.87)	-137.47%
	Misc Income	\$ 82,650.00	\$ 76,156.21	\$ 274,833.98	\$ (192,183.98)	-232.53%
01-50-510-481001	Fac Fees-Wells	\$ 387,200.00	\$ 240,064.00	\$ 1,406,188.31	\$ (1,018,988.31)	-263.17%
01-50-510-481006	Fac Fees-Water Rights (SWP)	\$ 245,000.00	\$ 151,900.00	\$ 913,346.40	\$ (668,346.40)	-272.79%
01-50-510-481012	Fac Fees-Water Treatment Plant	\$ 184,200.00	\$ 114,204.00	\$ 668,956.32	\$ (484,756.32)	-263.17%
01-50-510-481018	Fac Fees-Local Water Resources	\$ 97,000.00	\$ 60,140.00	\$ 361,610.62	\$ (264,610.62)	-272.79%
01-50-510-481024	Fac Fees-Recycld Wtr Facilities	\$ 280,400.00	\$ 173,848.00	\$ 1,127,509.20	\$ (847,109.20)	-302.11%
01-50-510-481030	Fac Fees-Transmission (16")	\$ 313,600.00	\$ 194,432.00	\$ 1,138,896.32	\$ (825,296.32)	-263.17%
01-50-510-481036	Fac Fees-Storage	\$ 401,600.00	\$ 248,992.00	\$ 1,458,484.57	\$ (1,056,884.57)	-263.17%
01-50-510-481042	Fac Fees-Booster	\$ 27,800.00	\$ 17,236.00	\$ 100,960.84	\$ (73,160.84)	-263.17%
01-50-510-481048	Fac Fees-Pressure Reducng Stns	\$ 14,200.00	\$ 8,804.00	\$ 51,569.92	\$ (37,369.92)	-263.17%
01-50-510-481054	Fac Fees-Misc Projects	\$ 12,400.00	\$ 7,688.00	\$ 58,528.89	\$ (46,128.89)	-372.01%
01-50-510-481060	Fac Fees-Financing Costs	\$ 61,000.00	\$ 37,820.00	\$ 224,822.77	\$ (163,822.77)	-268.56%
01-50-510-485001	Front Footage Fees	\$ 2,500.00	\$ -	\$ 16,541.05	\$ (14,041.05)	-561.64%
	Non-Operating Revenue	\$ 2,026,900.00	\$ 1,255,128.00	\$ 7,527,415.21	\$ (5,500,515.21)	-271.38%
01-50-510-410100	Sales	\$ 4,200,000.00	\$ 524,977.77	\$ 3,891,861.36	\$ 308,138.64	7.34%
01-50-510-410151	Agricultural Irrigation Sales	\$ 25,500.00	\$ -	\$ 19,767.72	\$ 5,732.28	22.48%
01-50-510-410171	Construction Sales	\$ 150,000.00	\$ 11,378.10	\$ 83,722.30	\$ 66,277.70	44.19%
01-50-510-413001	Backflow Admin Charges	\$ 30,000.00	\$ 4,695.32	\$ 34,459.67	\$ (4,459.67)	-14.87%
01-50-510-413011	Fixed Meter Charges	\$ 2,786,335.00	\$ 266,019.50	\$ 2,444,356.71	\$ 341,978.29	12.27%
01-50-510-413021	Meter Fees	\$ 275,000.00	\$ 39,861.00	\$ 458,397.00	\$ (183,397.00)	-66.69%
01-50-510-415001	SGPWA Importation Charges	\$ 2,000,000.00	\$ 242,578.70	\$ 1,806,718.77	\$ 193,281.23	9.66%
01-50-510-415011	SCE Power Charges	\$ 1,550,000.00	\$ 174,023.85	\$ 1,296,124.33	\$ 253,875.67	16.38%
01-50-510-417001	2nd Notice Penalties	\$ 90,000.00	\$ 7,547.30	\$ 75,222.30	\$ 14,777.70	16.42%
01-50-510-417011	3rd Notice Charges	\$ 32,000.00	\$ 3,445.00	\$ 25,175.00	\$ 6,825.00	21.33%
01-50-510-417021	Account Reinstatement Fees	\$ 65,000.00	\$ 3,100.00	\$ 49,000.00	\$ 16,000.00	24.62%
01-50-510-417030	WaterRestrictn Noncomp10-50%	\$ -	\$ 156.12	\$ 204.18	\$ (204.18)	0.00%
01-50-510-417031	Lien Processing Fees	\$ 5,000.00	\$ 1,200.00	\$ 6,100.00	\$ (1,100.00)	-22.00%
01-50-510-417041	Credit Check Processing Fees	\$ 8,000.00	\$ 1,030.00	\$ 9,395.00	\$ (1,395.00)	-17.44%
01-50-510-417051	Returned Check Fees	\$ 2,000.00	\$ 200.00	\$ 2,275.00	\$ (275.00)	-13.75%
01-50-510-417061	Custmr Damages/Upgrade Charges	\$ 15,000.00	\$ 260.00	\$ 17,507.72	\$ (2,507.72)	-16.72%
01-50-510-417071	After Hours Call Out Charges	\$ 600.00	\$ -	\$ 1,400.00	\$ (800.00)	-133.33%
01-50-510-417081	Bench Test Fees	\$ 180.00	\$ 60.00	\$ 90.00	\$ 90.00	50.00%
01-50-510-417091	Credit Card Processing Fees	\$ 35,000.00	\$ 3,202.50	\$ 34,163.50	\$ 836.50	2.39%
01-50-510-419011	Development Income	\$ 100,000.00	\$ 8,022.00	\$ 102,159.31	\$ (2,159.31)	-2.16%
01-50-510-419021	Recharge Income	\$ 45,000.00	\$ 1,956.48	\$ 82,539.00	\$ (37,539.00)	-83.42%
	Operating Revenue	\$ 11,414,615.00	\$ 1,293,713.64	\$ 10,440,638.87	\$ 973,976.13	8.53%
01-50-510-471001	Rent - 12303 Oak Glen	\$ 2,400.00	\$ 200.00	\$ 2,000.00	\$ 400.00	16.67%
01-50-510-471011	Rent - 13695 Oak Glen	\$ 2,400.00	\$ 200.00	\$ 2,000.00	\$ 400.00	16.67%
01-50-510-471021	Rent - 13697 Oak Glen	\$ 2,400.00	\$ 200.00	\$ 2,000.00	\$ 400.00	16.67%
01-50-510-471031	Rent - 9781 Avenida Miravilla	\$ 2,400.00	\$ 200.00	\$ 2,000.00	\$ 400.00	16.67%
01-50-510-471101	Util - 12303 Oak Glen	\$ 2,320.00	\$ 179.07	\$ 2,165.70	\$ 154.30	6.65%
01-50-510-471111	Util - 13695 Oak Glen	\$ 1,500.00	\$ 47.01	\$ 1,170.95	\$ 329.05	21.94%
01-50-510-471121	Util - 13697 Oak Glen	\$ 2,800.00	\$ 121.95	\$ 2,171.11	\$ 628.89	22.46%
01-50-510-471131	Util - 9781 Avenida Miravilla	\$ 2,300.00	\$ 111.62	\$ 2,601.31	\$ (301.31)	-13.10%
	Rent/Utilities	\$ 18,520.00	\$ 1,259.65	\$ 16,109.07	\$ 2,410.93	13.02%
Revenue Total		\$ 13,542,685.00	\$ 2,626,257.50	\$ 18,258,997.13	\$ (4,716,312.13)	-34.83%

General Ledger

Budget Variance Expense

User: wclayton
 Printed: 11/27/17 14:37:49
 Period 10 - 10
 Fiscal Year 2017

Beaumont-Cherry Valley Water District

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



Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/ Uncollect
10	BOARD OF DIRECTORS						
01-10-110-500101	Board of Directors Fees	\$ 36,000.00	\$ 1,600.00	\$ 20,200.00	\$ 15,800.00	\$ -	43.89%
01-10-110-500115	Social Security	\$ 2,235.00	\$ 99.20	\$ 1,240.00	\$ 995.00	\$ -	44.52%
01-10-110-500120	Medicare	\$ 525.00	\$ 23.20	\$ 292.90	\$ 232.10	\$ -	44.21%
01-10-110-500145	Workers' Compensation	\$ 485.00	\$ 15.84	\$ 197.91	\$ 287.09	\$ -	59.19%
01-10-110-500175	Seminar & Travel Expenses	\$ 10,000.00	\$ -	\$ 140.00	\$ 9,860.00	\$ -	98.60%
	Board of Directors Personnel	\$ 49,245.00	\$ 1,738.24	\$ 22,070.81	\$ 27,174.19	\$ -	55.18%
01-10-110-550042	Supplies-Other	\$ -	\$ -	\$ 378.04	\$ (378.04)	\$ -	0.00%
	Board of Directors Materials & Supplies	\$ -	\$ -	\$ 378.04	\$ (378.04)	\$ -	0.00%
01-10-110-550012	Election Expenses	\$ -	\$ -	\$ 54,826.60	\$ (54,826.60)	\$ -	0.00%
	Board of Directors Services	\$ -	\$ -	\$ 54,826.60	\$ (54,826.60)	\$ -	0.00%
Expense Total	BOARD OF DIRECTORS	\$ 49,245.00	\$ 1,738.24	\$ 77,275.45	\$ (28,030.45)	\$ -	0.00%
20	ENGINEERING						
01-20-210-500105	Labor	\$ 300,701.00	\$ 14,191.71	\$ 186,301.15	\$ 114,399.85	\$ -	38.04%
01-20-210-500115	Social Security	\$ 17,876.00	\$ 962.11	\$ 12,654.18	\$ 5,221.82	\$ -	29.21%
01-20-210-500120	Medicare	\$ 4,363.00	\$ 225.01	\$ 2,959.43	\$ 1,403.57	\$ -	32.17%
01-20-210-500125	Health Insurance	\$ 48,576.00	\$ (505.99)	\$ 19,733.71	\$ 28,842.29	\$ -	59.38%
01-20-210-500140	Life Insurance	\$ 956.00	\$ (12.43)	\$ 434.87	\$ 521.13	\$ -	54.51%
01-20-210-500145	Workers' Compensation	\$ 4,491.00	\$ 185.61	\$ 2,418.16	\$ 2,072.84	\$ -	46.16%
01-20-210-500155	Retirement/CalPERS	\$ 50,409.00	\$ 1,196.70	\$ 26,589.24	\$ 23,819.76	\$ -	47.25%
01-20-210-500165	Uniforms & Employee Benefits	\$ 50.00	\$ -	\$ -	\$ 50.00	\$ -	100.00%
01-20-210-500170	Education Expenses	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ -	100.00%
01-20-210-500175	Seminar & Travel Expenses	\$ 500.00	\$ -	\$ 35.00	\$ 465.00	\$ -	93.00%
01-20-210-500180	Accrued Sick Leave Expenses	\$ -	\$ 607.08	\$ 9,015.61	\$ (9,015.61)	\$ -	0.00%
01-20-210-500185	Accrued Vacation Expenses	\$ -	\$ -	\$ 10,297.49	\$ (10,297.49)	\$ -	0.00%
01-20-210-500195	CIP Related Labor	\$ (121,158.00)	\$ (13,480.90)	\$ (93,444.54)	\$ (27,713.46)	\$ -	22.87%
	Engineering Personnel	\$ 309,264.00	\$ 3,368.90	\$ 176,994.30	\$ 132,269.70	\$ -	42.77%
01-20-210-540048	Permits, Fees & Licensing	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	\$ -	100.00%
	Engineering Materials & Supplies	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	\$ -	100.00%
01-20-210-540012	Dev Reimbursable Engineering	\$ 15,000.00	\$ -	\$ -	\$ 15,000.00	\$ -	100.00%
01-20-210-550068	Software Maintenance	\$ 22,500.00	\$ -	\$ 12,500.00	\$ 10,000.00	\$ -	44.44%
01-20-210-580031	Outside Engineering	\$ 50,000.00	\$ -	\$ 5,367.52	\$ 44,632.48	\$ -	89.26%
01-20-210-580032	CIP Related Outside Engineering	\$ (30,000.00)	\$ -	\$ -	\$ (30,000.00)	\$ -	100.00%
	Engineering Services	\$ 57,500.00	\$ -	\$ 17,867.52	\$ 39,632.48	\$ -	68.93%
Expense Total	ENGINEERING	\$ 370,764.00	\$ 3,368.90	\$ 194,861.82	\$ 175,902.18	\$ -	47.44%
30	FINANCE & ADMIN SERVICES						
01-30-310-500105	Labor	\$ 968,732.00	\$ 70,059.25	\$ 824,785.53	\$ 143,946.47	\$ -	14.86%
01-30-310-500110	Overtime	\$ 622.00	\$ -	\$ 36.29	\$ 585.71	\$ -	94.17%
01-30-310-500115	Social Security	\$ 55,000.00	\$ 5,154.45	\$ 45,601.09	\$ 9,398.91	\$ -	17.09%
01-30-310-500120	Medicare	\$ 14,051.00	\$ 1,221.35	\$ 14,237.61	\$ (186.61)	\$ -	-1.33%
01-30-310-500125	Health Insurance	\$ 255,024.00	\$ 17,349.55	\$ 145,030.15	\$ 109,993.85	\$ -	43.13%
01-30-310-500130	CalPERS Health Admin Costs	\$ 2,000.00	\$ 145.01	\$ 1,391.38	\$ 608.62	\$ -	30.43%
01-30-310-500140	Life Insurance	\$ 3,746.00	\$ 311.53	\$ 2,957.90	\$ 788.10	\$ -	21.04%
01-30-310-500145	Workers' Compensation	\$ 14,113.00	\$ 830.06	\$ 7,406.27	\$ 6,706.73	\$ -	47.52%
01-30-310-500150	Unemployment Insurance	\$ 74,709.00	\$ -	\$ 1,343.00	\$ 73,366.00	\$ -	98.20%
01-30-310-500155	Retirement/CalPERS	\$ 157,481.00	\$ 10,512.31	\$ 99,963.13	\$ 57,517.87	\$ -	36.52%
01-30-310-500165	Uniforms & Employee Benefits	\$ 500.00	\$ 29.09	\$ 472.23	\$ 27.77	\$ -	5.55%
01-30-310-500170	Education Expenses	\$ 2,000.00	\$ 149.00	\$ 447.52	\$ 1,552.48	\$ -	77.62%
01-30-310-500175	Seminar & Travel Expenses	\$ 11,000.00	\$ -	\$ 10,783.08	\$ 216.92	\$ -	1.97%
01-30-310-500180	Accrued Sick Leave Expenses	\$ -	\$ 3,735.92	\$ 29,114.98	\$ (29,114.98)	\$ -	0.00%
01-30-310-500185	Accrued Vacation Expenses	\$ -	\$ 7,764.45	\$ 51,210.48	\$ (51,210.48)	\$ -	0.00%
01-30-310-500195	CIP Related Labor	\$ (25,000.00)	\$ -	\$ -	\$ (25,000.00)	\$ -	100.00%
01-30-310-550024	Employment Testing	\$ 200.00	\$ 55.00	\$ 210.00	\$ (10.00)	\$ -	-5.00%
	Finance & Admin Services Personnel	\$ 1,534,178.00	\$ 117,316.97	\$ 1,234,990.64	\$ 299,187.36	\$ -	19.50%

Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/ Uncollect
01-30-310-520001	Maint & Rpr-Office Equipment	\$ 2,800.00	\$ 81.22	\$ 320.23	\$ 2,479.77	\$ -	88.56%
01-30-310-550006	Cashiering Shortages/Overages	\$ 50.00	\$ 0.26	\$ (0.52)	\$ 50.52	\$ -	101.04%
01-30-310-550018	Employee Medical/First Aid	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ -	100.00%
01-30-310-550042	Office Supplies	\$ 15,000.00	\$ 1,564.20	\$ 11,159.66	\$ 3,840.34	\$ -	25.60%
01-30-310-550046	Office Equipment	\$ 65,000.00	\$ 5,800.17	\$ 31,025.21	\$ 33,974.79	\$ (0.17)	52.27%
01-30-310-550048	Postage	\$ 58,800.00	\$ 5,025.33	\$ 41,117.14	\$ 17,682.86	\$ -	30.07%
01-30-310-550066	Subscriptions	\$ 10,000.00	\$ (434.50)	\$ 5,000.84	\$ 4,999.16	\$ -	49.99%
01-30-310-550072	Misc Operating Expenses	\$ 2,000.00	\$ 0.03	\$ 0.03	\$ 1,999.97	\$ -	100.00%
01-30-310-550078	Bad Debt Expenses	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ -	100.00%
01-30-310-550084	Depreciation	\$ 2,504,276.00	\$ 212,794.88	\$ 2,128,576.18	\$ 375,699.82	\$ -	15.00%
	Finance & Admin Services Materials & Supplies	\$ 2,663,126.00	\$ 224,831.59	\$ 2,217,198.77	\$ 445,927.23	\$ (0.17)	16.74%
01-30-310-550001	Bank Charges	\$ 33,000.00	\$ 4,198.17	\$ 34,357.32	\$ (1,357.32)	\$ -	-4.11%
01-30-310-550030	Membership Dues	\$ 35,000.00	\$ 2,578.25	\$ 36,095.02	\$ (1,095.02)	\$ -	-3.13%
01-30-310-550036	Notary & Lien Fees	\$ 2,000.00	\$ 207.00	\$ 1,580.50	\$ 419.50	\$ -	20.98%
01-30-310-550051	Advertising	\$ 3,000.00	\$ (580.00)	\$ 3,758.40	\$ (758.40)	\$ -	-25.28%
01-30-310-550054	Property, Auto& Gen Liab Insur	\$ 85,000.00	\$ 6,083.66	\$ 61,506.43	\$ 23,493.57	\$ -	27.64%
01-30-310-580001	Accounting & Audit	\$ 36,000.00	\$ -	\$ 28,294.00	\$ 7,706.00	\$ -	21.41%
01-30-310-580011	General Legal	\$ 132,000.00	\$ 3,531.34	\$ 54,414.54	\$ 77,585.46	\$ -	58.78%
01-30-310-580021	IT/Software Support	\$ 30,000.00	\$ 2,426.42	\$ 29,989.96	\$ 10.04	\$ -	0.03%
01-30-310-580031	Outside Engineering	\$ 18,000.00	\$ (12,870.00)	\$ -	\$ 18,000.00	\$ 2,080.00	88.44%
01-30-310-580036	Other Professional Services	\$ -	\$ 17,810.00	\$ 17,810.00	\$ (17,810.00)	\$ -	0.00%
	Finance & Admin Services	\$ 374,000.00	\$ 23,384.84	\$ 267,806.17	\$ 106,193.83	\$ 2,080.00	27.84%
Expense Total	FINANCE & ADMIN SERVICES	\$ 4,571,304.00	\$ 365,533.40	\$ 3,719,995.58	\$ 851,308.42	\$ 2,079.83	18.58%
40	OPERATIONS						
410	Source of Supply Personnel						
01-40-410-500105	Labor	\$ 294,844.00	\$ 14,709.50	\$ 150,027.69	\$ 144,816.31	\$ -	49.12%
01-40-410-500110	Overtime	\$ 16,145.00	\$ 223.56	\$ 11,006.39	\$ 5,138.61	\$ -	31.83%
01-40-410-500111	Double time	\$ 427.00	\$ -	\$ 180.32	\$ 246.68	\$ -	57.77%
01-40-410-500115	Social Security	\$ 18,283.00	\$ 1,070.72	\$ 10,951.30	\$ 7,331.70	\$ -	40.10%
01-40-410-500120	Medicare	\$ 4,278.00	\$ 250.44	\$ 2,561.25	\$ 1,716.75	\$ -	40.13%
01-40-410-500125	Health Insurance	\$ 121,440.00	\$ 5,376.15	\$ 52,270.40	\$ 69,169.60	\$ -	56.96%
01-40-410-500140	Life Insurance	\$ 1,265.00	\$ 76.68	\$ 723.24	\$ 541.76	\$ -	42.83%
01-40-410-500145	Workers' Compensation	\$ 20,808.00	\$ 891.68	\$ 8,955.88	\$ 11,852.12	\$ -	56.96%
01-40-410-500150	Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-40-410-500155	Retirement/CalPERS	\$ 59,910.00	\$ 3,963.03	\$ 37,790.19	\$ 22,119.81	\$ -	36.92%
01-40-410-500165	Uniforms & Employee Benefits	\$ 1,000.00	\$ 183.18	\$ 636.23	\$ 363.77	\$ -	36.38%
01-40-410-500170	Education Expenses	\$ 1,000.00	\$ -	\$ 61.13	\$ 938.87	\$ -	93.89%
01-40-410-500175	Seminar & Travel Expenses	\$ 2,000.00	\$ -	\$ 1,190.00	\$ 810.00	\$ -	40.50%
01-40-410-500180	Accrued Sick Leave Expenses	\$ -	\$ 616.58	\$ 6,319.93	\$ (6,319.93)	\$ -	0.00%
01-40-410-500185	Accrued Vacation Expenses	\$ -	\$ -	\$ 833.20	\$ (833.20)	\$ -	0.00%
01-40-410-550024	Employment Testing	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ -	100.00%
440	Transmission & Distribution Personnel						
01-40-440-500105	Labor	\$ 661,864.00	\$ 30,275.30	\$ 336,262.97	\$ 325,601.03	\$ -	49.19%
01-40-440-500110	Overtime	\$ 20,007.00	\$ 2,155.03	\$ 17,859.70	\$ 2,147.30	\$ -	10.73%
01-40-440-500111	Double time	\$ 3,156.00	\$ -	\$ 1,619.36	\$ 1,536.64	\$ -	48.89%
01-40-440-500115	Social Security	\$ 40,273.00	\$ 2,720.04	\$ 25,926.95	\$ 14,346.05	\$ -	35.62%
01-40-440-500120	Medicare	\$ 9,603.00	\$ 636.16	\$ 6,063.76	\$ 3,539.24	\$ -	36.86%
01-40-440-500125	Health Insurance	\$ 279,312.00	\$ 17,824.69	\$ 138,061.98	\$ 141,250.02	\$ -	50.57%
01-40-440-500140	Life Insurance	\$ 2,726.00	\$ 187.28	\$ 1,710.18	\$ 1,015.82	\$ -	37.26%
01-40-440-500145	Workers' Compensation	\$ 36,190.00	\$ 1,537.54	\$ 15,146.28	\$ 21,043.72	\$ -	58.15%
01-40-440-500155	Retirement/CalPERS	\$ 123,317.00	\$ 7,447.52	\$ 72,406.30	\$ 50,910.70	\$ -	41.28%
01-40-440-500165	Uniforms & Employee Benefits	\$ 4,000.00	\$ 684.22	\$ 2,338.56	\$ 1,661.44	\$ -	41.54%
01-40-440-500170	Education Expenses	\$ 1,000.00	\$ -	\$ 282.00	\$ 718.00	\$ -	71.80%
01-40-440-500175	Seminar & Travel Expenses	\$ 500.00	\$ -	\$ 14.16	\$ 485.84	\$ -	97.17%
01-40-440-500180	Accrued Sick Leave Expenses	\$ -	\$ 2,391.13	\$ 23,634.49	\$ (23,634.49)	\$ -	0.00%
01-40-440-500185	Accrued Vacation Expenses	\$ -	\$ 1,131.22	\$ 14,461.94	\$ (14,461.94)	\$ -	0.00%
01-40-440-500195	CIP Related Labor	\$ (40,000.00)	\$ -	\$ -	\$ (40,000.00)	\$ -	100.00%
01-40-440-550024	Employment Testing	\$ 200.00	\$ -	\$ 25.00	\$ 175.00	\$ -	87.50%
450	Inspections Personnel						
01-40-450-500105	Labor	\$ -	\$ 3,160.90	\$ 24,541.33	\$ (24,541.33)	\$ -	0.00%
01-40-450-500115	Social Security	\$ -	\$ 195.96	\$ 1,521.65	\$ (1,521.65)	\$ -	0.00%
01-40-450-500120	Medicare	\$ -	\$ 45.84	\$ 355.92	\$ (355.92)	\$ -	0.00%
01-40-450-500125	Health Insurance	\$ -	\$ 1,701.14	\$ 9,936.86	\$ (9,936.86)	\$ -	0.00%
01-40-450-500140	Life Insurance	\$ -	\$ 17.69	\$ 104.30	\$ (104.30)	\$ -	0.00%
01-40-450-500145	Workers' Compensation	\$ -	\$ 157.25	\$ 1,225.77	\$ (1,225.77)	\$ -	0.00%
01-40-450-500155	Retirement/CalPERS	\$ -	\$ 625.26	\$ 4,946.00	\$ (4,946.00)	\$ -	0.00%
01-40-450-500165	Uniforms & Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
460	Customer Svc & Meter Reading Personnel						
01-40-460-500105	Labor	\$ 144,396.00	\$ 9,699.38	\$ 105,035.22	\$ 39,360.78	\$ -	27.26%

Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/ Uncollect
01-40-460-500110	Overtime	\$ 7,124.00	\$ 839.82	\$ 5,716.31	\$ 1,407.69	\$ -	19.76%
01-40-460-500111	Double time	\$ 1,435.00	\$ -	\$ 512.67	\$ 922.33	\$ -	64.27%
01-40-460-500115	Social Security	\$ 8,954.00	\$ 738.86	\$ 7,728.53	\$ 1,225.47	\$ -	13.69%
01-40-460-500120	Medicare	\$ 2,096.00	\$ 172.81	\$ 1,807.65	\$ 288.35	\$ -	13.76%
01-40-460-500125	Health Insurance	\$ 72,864.00	\$ 3,335.58	\$ 55,134.89	\$ 17,729.11	\$ -	24.33%
01-40-460-500140	Life Insurance	\$ 543.00	\$ 35.23	\$ 518.58	\$ 24.42	\$ -	4.50%
01-40-460-500145	Workers' Compensation	\$ 10,190.00	\$ 607.22	\$ 6,334.87	\$ 3,855.13	\$ -	37.83%
01-40-460-500155	Retirement/CalPERS	\$ 29,268.00	\$ 2,379.97	\$ 24,825.10	\$ 4,442.90	\$ -	15.18%
01-40-460-500165	Uniforms & Employee Benefits	\$ 750.00	\$ 84.04	\$ 84.04	\$ 665.96	\$ -	88.79%
01-40-460-500170	Education Expenses	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	100.00%
01-40-460-500175	Seminar & Travel Expenses	\$ 300.00	\$ -	\$ 14.16	\$ 285.84	\$ -	95.28%
01-40-460-500180	Accrued Sick Leave Expenses	\$ -	\$ 513.70	\$ 5,265.41	\$ (5,265.41)	\$ -	0.00%
01-40-460-500185	Accrued Vacation Expenses	\$ -	\$ 222.90	\$ 694.20	\$ (694.20)	\$ -	0.00%
01-40-460-500195	CIP Related Labor	\$ (10,000.00)	\$ -	\$ -	\$ (10,000.00)	\$ -	100.00%
01-40-460-550024	Employment Testing	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ -	100.00%
470	Maintenance & General Plant Personnel						
01-40-470-500105	Labor	\$ 32,000.00	\$ 500.68	\$ 30,065.72	\$ 1,934.28	\$ -	6.04%
01-40-470-500115	Social Security	\$ 1,700.00	\$ 31.04	\$ 1,864.26	\$ (164.26)	\$ -	-9.66%
01-40-470-500120	Medicare	\$ 400.00	\$ 7.27	\$ 436.03	\$ (36.03)	\$ -	-9.01%
01-40-470-500125	Health Insurance	\$ 11,000.00	\$ 463.40	\$ 13,765.94	\$ (2,765.94)	\$ -	-25.14%
01-40-470-500140	Life Insurance	\$ 200.00	\$ 4.41	\$ 149.93	\$ 50.07	\$ -	25.04%
01-40-470-500145	Workers' Compensation	\$ 2,500.00	\$ 25.63	\$ 1,523.22	\$ 976.78	\$ -	39.07%
01-40-470-500155	Retirement/CalPERS	\$ 9,950.00	\$ 220.40	\$ 5,543.66	\$ 4,406.34	\$ -	44.28%
	Operations Personnel	\$ 2,010,218.00	\$ 120,138.03	\$ 1,248,973.00	\$ 761,245.00	\$ -	37.87%
410	Source of Supply Materials & Supplies						
01-40-410-501101	Electricity - Wells	\$ 1,470,000.00	\$ 167,966.48	\$ 1,322,425.83	\$ 147,574.17	\$ -	10.04%
01-40-410-501201	Gas - Wells	\$ 225.00	\$ 15.29	\$ 148.14	\$ 76.86	\$ -	34.16%
01-40-410-510011	Treatment & Chemicals	\$ 75,000.00	\$ 2,088.00	\$ 58,772.30	\$ 16,227.70	\$ -	21.64%
01-40-410-510021	Lab Testing	\$ 90,000.00	\$ 5,965.00	\$ 35,836.57	\$ 54,163.43	\$ -	60.18%
01-40-410-510031	Small Tools, Parts & Maint	\$ 3,200.00	\$ 117.03	\$ 2,603.91	\$ 596.09	\$ -	18.63%
01-40-410-520021	Maint & Rpr-Telemetry Equip	\$ 15,000.00	\$ -	\$ 3,381.20	\$ 11,618.80	\$ -	77.46%
01-40-410-520031	Maint & Rpr-General Equipment	\$ 1,100.00	\$ -	\$ 526.97	\$ 573.03	\$ -	52.09%
01-40-410-520061	Maint & Rpr-Pumping Equipment	\$ 100,000.00	\$ 5,014.40	\$ 92,417.44	\$ 7,582.56	\$ 549.44	7.03%
01-40-410-550066	Subscriptions	\$ 400.00	\$ -	\$ -	\$ 400.00	\$ -	100.00%
440	Trans & Distribution Materials & Supplies						
01-40-440-510031	Small Tools, Parts & Maint	\$ 6,500.00	\$ 3,264.23	\$ 6,158.64	\$ 341.36	\$ -	5.25%
01-40-440-520071	Maint & Rpr-Pipelines&Hydrants	\$ 55,000.00	\$ 2,158.45	\$ 29,602.16	\$ 25,397.84	\$ (6.23)	46.19%
01-40-440-520081	Maint & Rpr-Pressure Regulatrs	\$ 7,500.00	\$ -	\$ 96.96	\$ 7,403.04	\$ -	98.71%
01-40-440-540001	Backflow Devices	\$ 2,500.00	\$ -	\$ 724.07	\$ 1,775.93	\$ -	71.04%
01-40-440-540024	Inventry Adjustments	\$ 3,000.00	\$ 0.57	\$ 1,208.76	\$ 1,791.24	\$ -	59.71%
01-40-440-540026	Inventry Purchase Discounts	\$ (5,000.00)	\$ -	\$ -	\$ (5,000.00)	\$ -	100.00%
01-40-440-540036	Line Locates	\$ 3,500.00	\$ 166.75	\$ 1,881.21	\$ 1,618.79	\$ -	46.25%
01-40-440-540042	Meters Maintenance & Services	\$ 95,500.00	\$ 10,287.05	\$ 82,190.37	\$ 13,309.63	\$ 208.95	13.72%
01-40-440-540078	Reservoirs Maintenance	\$ 30,000.00	\$ -	\$ 16,932.15	\$ 13,067.85	\$ -	43.56%
470	Maint & General Plant Materials & Supplies						
01-40-470-501111	Electricity - 560 Magnolia	\$ 23,600.00	\$ 1,533.36	\$ 16,215.47	\$ 7,384.53	\$ -	31.29%
01-40-470-501121	Electricity - 12303 Oak Glen	\$ 2,200.00	\$ 179.07	\$ 2,165.70	\$ 34.30	\$ -	1.56%
01-40-470-501131	Electricity - 13695 Oak Glen	\$ 1,500.00	\$ 47.01	\$ 1,170.95	\$ 329.05	\$ -	21.94%
01-40-470-501141	Electricity - 13697 Oak Glen	\$ 2,200.00	\$ 121.95	\$ 2,171.11	\$ 28.89	\$ -	1.31%
01-40-470-501151	Elec - 9781 Avenida Miravilla	\$ 1,800.00	\$ 111.62	\$ 1,598.40	\$ 201.60	\$ -	11.20%
01-40-470-501161	Electricity - 815 E. 12th	\$ 6,000.00	\$ 316.41	\$ 3,994.72	\$ 2,005.28	\$ -	33.42%
01-40-470-501321	Propane - 12303 Oak Glen	\$ 120.00	\$ -	\$ -	\$ 120.00	\$ -	100.00%
01-40-470-501331	Propane - 13695 Oak Glen	\$ 600.00	\$ -	\$ -	\$ 600.00	\$ -	100.00%
01-40-470-501341	Propane - 13697 Oak Glen	\$ 600.00	\$ -	\$ -	\$ 600.00	\$ -	100.00%
01-40-470-501351	Propane-9781 Avenida Miravilla	\$ 500.00	\$ -	\$ 1,002.91	\$ (502.91)	\$ -	-100.58%
01-40-470-501411	Sanitation - 560 Magnolia	\$ 1,800.00	\$ 99.80	\$ 1,421.96	\$ 378.04	\$ -	21.00%
01-40-470-501461	Sanitation - 815 E. 12th	\$ 3,600.00	\$ 319.02	\$ 2,643.72	\$ 956.28	\$ -	26.56%
01-40-470-501471	Sanitation - 11083 Cherry Ave	\$ 3,200.00	\$ 254.38	\$ 2,513.98	\$ 686.02	\$ -	21.44%
01-40-470-501511	Phones - 560 Magnolia	\$ 20,000.00	\$ 1,519.64	\$ 13,500.21	\$ 6,499.79	\$ -	32.50%
01-40-470-501561	Phones - 815 E. 12th	\$ 1,800.00	\$ 385.18	\$ 3,773.35	\$ (1,973.35)	\$ -	-109.63%
01-40-470-501600	Property Maintenance & Repair	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ -	100.00%
01-40-470-501611	Maint & Repair- 560 Magnolia	\$ 16,000.00	\$ 1,169.94	\$ 12,554.44	\$ 3,445.56	\$ -	21.53%
01-40-470-501621	Maint & Repair- 12303 Oak Glen	\$ 1,200.00	\$ -	\$ 390.00	\$ 810.00	\$ -	67.50%
01-40-470-501631	Maint & Repair- 13695 Oak Glen	\$ 1,000.00	\$ -	\$ 265.00	\$ 735.00	\$ -	73.50%
01-40-470-501641	Maint & Repair- 13697 Oak Glen	\$ 500.00	\$ -	\$ 1,132.36	\$ (632.36)	\$ -	-126.47%
01-40-470-501651	Maint & Rpr-9781 Ave Miravilla	\$ 1,500.00	\$ -	\$ 47.40	\$ 1,452.60	\$ -	96.84%
01-40-470-501661	Maint & Repair- 815 E. 12th	\$ 5,000.00	\$ 216.30	\$ 3,456.10	\$ 1,543.90	\$ -	30.88%

Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/ Uncollect
01-40-470-501691	Maint & Rpr- Buidlgs (General)	\$ 5,000.00	\$ 44.50	\$ 2,492.47	\$ 2,507.53	\$ -	50.15%
01-40-470-510001	Auto/Fuel	\$ 75,000.00	\$ 4,945.72	\$ 50,590.01	\$ 24,409.99	\$ -	32.55%
01-40-470-510002	CIP Related Fuel	\$ (15,000.00)	\$ -	\$ -	\$ (15,000.00)	\$ -	100.00%
01-40-470-520011	Maint & Rpr-Safety Equipment	\$ 5,000.00	\$ 111.16	\$ 1,510.45	\$ 3,489.55	\$ 9,204.33	-114.30%
01-40-470-520031	Maint & Rpr-General Equipment	\$ 43,500.00	\$ 4,000.71	\$ 43,532.62	\$ (32.62)	\$ 2,932.31	-6.82%
01-40-470-520041	Maint & Rpr-Fleet	\$ 55,000.00	\$ 4,241.36	\$ 42,009.80	\$ 12,990.20	\$ -	23.62%
01-40-470-520091	Maint & Rpr-Communicatn Equip	\$ 3,000.00	\$ -	\$ 2,676.44	\$ 323.56	\$ -	10.79%
510	General Materials & Supplies						
01-40-510-510031	Small Tools, Parts & Maint	\$ 1,500.00	\$ -	\$ 3,070.60	\$ (1,570.60)	\$ 267.95	-122.57%
	Operations Materials & Supplies	\$ 2,226,145.00	\$ 216,660.38	\$ 1,870,806.85	\$ 355,338.15	\$ 13,156.75	15.37%
410	Source of Supply Services						
01-40-410-500501	State Project Water Purchases	\$ 2,000,000.00	\$ 434,924.00	\$ 3,488,585.00	\$ (1,488,585.00)	\$ -	-74.43%
01-40-410-540084	State Mandates & Tariffs	\$ 70,000.00	\$ 1,011.48	\$ 65,409.95	\$ 4,590.05	\$ -	6.56%
470	Maintenance & General Plant Services						
01-40-470-540030	Landscape Maintenance	\$ 15,000.00	\$ 247.70	\$ 2,864.43	\$ 12,135.57	\$ -	80.90%
01-40-470-540072	Rechrg Facs, Cnyns&Ponds Maint	\$ 128,000.00	\$ 1,645.33	\$ 117,334.38	\$ 10,665.62	\$ -	8.33%
	Operations Services	\$ 2,213,000.00	\$ 437,828.51	\$ 3,674,193.76	\$ (1,461,193.76)	\$ -	-66.03%
Expense Total	OPERATIONS	\$ 6,449,363.00	\$ 774,626.92	\$ 6,793,973.61	\$ (344,610.61)	\$ 13,156.75	-5.55%
50	GENERAL						
01-50-510-540066	Property Damages & Theft	\$ 15,000.00	\$ 1,563.84	\$ 12,405.34	\$ 2,594.66	\$ -	17.30%
01-50-510-550040	General Supplies	\$ 9,000.00	\$ 1,071.32	\$ 9,269.21	\$ (269.21)	\$ -	-2.99%
01-50-510-550060	Public Education	\$ 10,000.00	\$ -	\$ 1,320.00	\$ 8,680.00	\$ -	86.80%
01-50-510-550072	Misc Operating Expenses	\$ 4,500.00	\$ -	\$ -	\$ 4,500.00	\$ -	100.00%
	General Materials & Supplies	\$ 38,500.00	\$ 2,635.16	\$ 22,994.55	\$ 15,505.45	\$ -	40.27%
01-50-510-550096	Beaumont Basin Watermaster	\$ 36,610.00	\$ -	\$ 39,660.50	\$ (3,050.50)	\$ -	-8.33%
	General Services	\$ 36,610.00	\$ -	\$ 39,660.50	\$ (3,050.50)	\$ -	-8.33%
Expense Total	GENERAL	\$ 75,110.00	\$ 2,635.16	\$ 62,655.05	\$ 12,454.95	\$ -	16.58%
Expense Total	ALL EXPENSES	\$ 11,515,786.00	\$ 1,147,902.62	\$ 10,848,761.51	\$ 667,024.49	\$ 15,236.58	5.66%



**Beaumont-Cherry Valley Water District
Cash Balance & Investment Report
As of October 31, 2017**

Account Name	Account Ending #	Cash Balance Per Account	
		Balance	Prior Month Balance
Wells Fargo	4152	\$12,151,971.17	\$14,897,124.38
General		\$12,151,971.17	\$14,897,124.38
Total Cash		\$ 12,151,971.17	\$ 14,897,124.38

Investment Summary

Account Name	Market Value	Prior Month Balance	Actual % of Total	Policy % Limit	Maturity	Par Amount	Rate	2017 Interest to Date
Ca. State Treasurer's Office: Local Agency Investment Fund	\$24,134,278.69	\$24,069,134.16	68%	No Limit	Liquid	N/A	1.07	\$207,056.97
CalTRUST Short Term Fund	\$11,480,276.64	\$7,013,066.86	32%	No Limit	Liquid	N/A	1.23	\$23,676.64
Total Investments	\$35,614,555.33	\$31,082,201.02						\$230,733.61

Total Cash & Investments \$ 47,766,526.50 \$ 45,979,325.40

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

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

BCVWD
YTD Cash Balances Roll-Forward
2017

	<u>Balance</u> <u>Sept. 31, 2017</u>	<u>Actual</u> <u>Increase (Decrease)</u> <u>Oct. 2017</u>	<u>Balance</u> <u>Oct. 31, 2017</u>
1) Restricted Cash:			
Capacity Charges (Facility Fees) Collected	\$16,498,518	\$ 1,255,128	\$17,753,646
Facilities Built	(79,965)	(13,481) (2)	(93,445)
Restricted Cash - Capital Commitments	<u>16,418,553</u>	<u>1,241,647</u>	<u>17,660,201</u>
Customer Account Credit Balances	0	0	0
Customer Deposits Payable	410,736	8,177	418,913
Meter Fees	193,604	(829)	192,775
GIS Deposits	1,429,327	34,100	1,463,427
Plan Check, Inspection and Other Development Deposits	1,127,543	37,478	1,165,021
Restricted Cash - Funds Held for Others	<u>3,161,210</u>	<u>78,926</u>	<u>3,240,136</u>
Total Restricted Cash	<u>19,579,763</u>	<u>1,320,573</u>	<u>20,900,337</u>
2) Unrestricted Cash:			
Designated:			
Operating Reserve	2,252,877		2,252,877
Emergency Reserve	1,351,726		1,351,726
Capital Replacement Reserve	20,769,815		20,769,815
Revenue:			
Operating		1,285,692 (1)	
Miscellaneous		76,156	
Rent/Utilities		<u>1,260</u>	
		1,363,108	
Expenses:			
Engineering		(16,243) (2)	
Finance & Administration		(141,238) (3)	
Operations		(769,751) (4)	
Miscellaneous / General		(2,635)	
Board Services		(1,738)	
		<u>(931,605)</u>	
Undesignated:			
Beginning Balance	1,374,500		
Cash Flow from Operations	1,535,131	431,503	
Other Balance Sheet changes	(883,087)	35,125	
Ending balance	<u>2,026,544</u>	<u>466,628</u>	2,493,172
Total Unrestricted Cash	<u>26,400,962</u>		<u>26,867,590</u>
Total Restricted and Unrestricted Cash	<u>45,980,725</u>		<u>47,767,927</u>
Cash on Hand	(1,400)		(1,400)
Total Cash Balance Per F & A Report	<u>\$45,979,325</u>		<u>\$47,766,527</u>

- (1) Excludes Development Income (Account No. 01-50-510-419011): Not a cash inflow-these are deposits that convert to revenue via journal entry as related costs are incurred.
- (2) Excludes Annual Sick Leave and Accrued Vacation Expenses (These are earned and not paid). Also excludes CIP Related Labor (Account No. 01-20-210-500195). This labor has been charged against Capacity Charges above.
- (3) Excludes Annual Sick Leave and Accrued Vacation Expenses (These are earned and not paid). Also excludes Depreciation Expense (Account No. 01-30-310-550084). Depreciation is not a cash outflow.
- (4) Excludes Annual Sick Leave and Accrued Vacation Expenses (These are earned and not paid).

Accounts Payable

Checks by Date - Detail by Check Date

User: wclayton
 Printed: 11/27/2017 4:49 PM

Beaumont-Cherry Valley Water District

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



Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
6965	UB*02719	Ronald Madison Refund Check	10/26/2017	86.01
Total for Check Number 6965:				86.01
Total for 10/26/2017:				86.01
6966	UB*00688 008598-000	Omar Aguirre Refund 1559 Leland	11/01/2017	191.84
Total for Check Number 6966:				191.84
6967	10639 039923-000	Earl Bonner Refund 1697 Cactus Way	11/01/2017	88.36
Total for Check Number 6967:				88.36
6968	UB*01790 006248-008	Coldwell Banker Pioneer Refund 39895 Grand Ave	11/01/2017	89.75
Total for Check Number 6968:				89.75
6969	UB*02713	Carol Crites Refund Check	11/01/2017	69.84
Total for Check Number 6969:				69.84
6970	10640 085-0142-000 085-0468-000 085-0488-000 085-0494-000 085-0500-000 085-0518-000 085-0522-000	D.R. Horton Refund 35549 Byron Refund 35456 Snead St Refund 35548 Snead St Refund 11042 Runyan Rd Refund 11156 Runyan Rd Refund 11201 Runyan Rd Refund 11143 Runyan Rd	11/01/2017	25.99 18.39 45.73 19.29 34.39 44.58 41.68
Total for Check Number 6970:				230.05
6971	UB*02720	Dione Davis Refund Check Refund Check Refund Check Refund Check	11/01/2017	121.36 64.73 31.01 22.25
Total for Check Number 6971:				239.35
6972	10641 035070-000	Rachel DeGraw Refund 847 Classic Ave	11/01/2017	33.21
Total for Check Number 6972:				33.21

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
6973	UB*02716	Maxine Duro Refund Check	11/01/2017	48.75
Total for Check Number 6973:				48.75
6974	UB*02108 037704-000	Aronwry Fallon Refund 844 Annandale Rd	11/01/2017	177.00
Total for Check Number 6974:				177.00
6975	UB*00309 039246-000	John Gascoigne Refund 1723 Desert Poppy	11/01/2017	29.60
Total for Check Number 6975:				29.60
6976	UB*01499 042590-000	John or Julie Goodwin Refund 13133 Dax	11/01/2017	123.63
Total for Check Number 6976:				123.63
6977	UB*02715	Jennifer Griggs Refund Check Refund Check Refund Check Refund Check	11/01/2017	16.24 24.95 11.96 8.58
Total for Check Number 6977:				61.73
6978	UB*02717	George Hernandez Refund Check Refund Check Refund Check Refund Check	11/01/2017	102.35 56.01 26.83 19.25
Total for Check Number 6978:				204.44
6979	UB*00041 039753-000	Jason Houghton Refund 1690 S Monte Verde	11/01/2017	48.71
Total for Check Number 6979:				48.71
6980	UB*00317 041393-000	James Lai Refund 36768 Torrey Pines Dr	11/01/2017	24.16
Total for Check Number 6980:				24.16
6981	UB*00755 021155-000	Sonya Lan Refund 1508 Meadow Crest	11/01/2017	242.49
Total for Check Number 6981:				242.49
6982	UB*02002 050320-000	Jordan Maniquis Refund 1514 Trinette Dr	11/01/2017	48.42
Total for Check Number 6982:				48.42
6983	10646 046161-002	Marti Chj Inc, Jay J Martin Refund Cougar Way & Mt View Ave Hydrant Meter	11/01/2017	681.37
Total for Check Number 6983:				681.37

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
6984	UB*01882 047461-000	Alexis Medina Refund 1687 Quail Summit	11/01/2017	228.54
Total for Check Number 6984:				228.54
6985	UB*02714	Marlene Nelson Refund Check Refund Check Refund Check Refund Check	11/01/2017	78.48 26.69 12.79 9.18
Total for Check Number 6985:				127.14
6986	UB*00501 045191-000	Donna Paplia Refund 11353 Pepper Lane	11/01/2017	49.21
Total for Check Number 6986:				49.21
6987	UB*02721	Richard Payne Refund Check Refund Check Refund Check Refund Check	11/01/2017	26.58 36.90 17.68 12.68
Total for Check Number 6987:				93.84
6988	10643 006472-000	Cheryl Ralston Refund 1680B Beaver Creek	11/01/2017	30.00
Total for Check Number 6988:				30.00
6989	10645 012745-002	Riverside Housing Development Corp Refund 1360 Palm Ave	11/01/2017	60.27
Total for Check Number 6989:				60.27
6990	10644 034614-001	Silver Tree Capital Corp Refund 35448 Snead	11/01/2017	70.99
Total for Check Number 6990:				70.99
6991	UB*02722	David Terbest Refund Check Refund Check Refund Check Refund Check	11/01/2017	26.70 39.54 18.95 13.59
Total for Check Number 6991:				98.78
6992	UB*02718	Meeihwa Wang Liaou Refund Check	11/01/2017	66.51
Total for Check Number 6992:				66.51
6993	10642 011432-000	Yvonne or Erik Wilkie Refund 1125 Claiborne West Ave	11/01/2017	79.38
Total for Check Number 6993:				79.38

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
6994	10144	AlSCO Inc	11/01/2017	
	LYUM1207076	Cleaning of Mats & Shop Towels Oct 2017		33.15
	LYUM1207078	Cleaning of 3 Office Mats 560 Magnolia Oct 2017		16.34
	LYUM1211040	Cleaning of Mats & Shop Towels Oct 2017		33.15
	LYUM1211042	Cleaning of 3 Office Mats 560 Magnolia Oct 2017		16.34
Total for Check Number 6994:				98.98
6995	10283	BCVWD Custodian of Petty Cash	11/01/2017	
	082217	Postage for (14) RFP Packets - Finance		19.60
	101617	Cleaning Supplies/Gloves/Water for Board Meetings		16.35
	102617	Postage for (4) RFP Packets - Engineering		10.64
Total for Check Number 6995:				46.59
6996	10614	Cherry Valley Automotive	11/01/2017	
	20733	Labor - Oil Change OD 148,991 - Unit 15		20.00
	20733	Oil/Oil Filter Change OD 148,991 - Unit 15		45.98
	20765	Labor - Oil Change OD 175,317 - Unit 22		20.00
	20765	Oil/Oil Filter Change OD 175,317 - Unit 22		19.98
	20765	Labor - Repair Tail Light OD 175,317 - Unit 22		10.00
	20765	Repair Tail Light OD 175,317 - Unit 22		107.96
	20779	Labor - Replace Radiator OD 149,120 - Unit 15		152.00
	20779	Replace Radiator OD 149,120 - Unit 15		305.45
	20789	Labor - Oil Change OD 3,083 - Unit 32		22.00
	20789	Synthetic Oil/Oil Filter Change OD 3,083 - Unit 32		50.10
Total for Check Number 6996:				753.47
6997	10021	Fedex	11/01/2017	
	5-960-80151	Postage Ford Registration Packet		30.61
Total for Check Number 6997:				30.61
6998	10273	Inland Water Works Supply Co.	11/01/2017	
	S1004403.002	(24) 1" x 5" U-Branches - Inventory		1,495.23
	S1004403.002	(13) 1" Couplings - Inventory		151.00
	S1004403.002	(92) 1" 2.58" Meter Couplings - Inventory		1,360.06
	S1004408.002	(30) 2" Meter Gaskets Drop-In - Inventory		63.36
	S1004408.002	(8) 2" Meter Flanges - Inventory		143.61
	S1004408.004	(2) 2" Meter Flanges - Inventory		35.90
	S1004408.004	(3) 450 DS Saddles - Inventory		110.88
	S1004628.001	(4) 235-263 x 7 FC Clamps - Inventory		261.88
	S1004628.001	(20) 1" IPSE Converters x CTS		823.64
	S1004628.001	(20) 1" Flare x Comp 110 Adapters - Inventory		527.97
	S1004628.001	(20) 1" Comp Angle Stops - Inventory		1,119.31
Total for Check Number 6998:				6,092.84
6999	10518	Innovyze	11/01/2017	
	8554AM-2017	Engineering Software Renewal 12/15/17 - 12/14/18		2,500.00
Total for Check Number 6999:				2,500.00
7000	10278	MetLife - Group Benefits	11/01/2017	
	KM05754034 Nov17	MetLife Dental Ins Nov 2017		546.83
	KM05754034 Nov17	MetLife Vision Ins Nov 2017		58.12
Total for Check Number 7000:				604.95

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
7001	10196 S1089680.001 S1089688.001	National Meter & Automation, Inc (74) 1" Meters w/Wire - Inventory (26) 1" Meters w/Wire - Inventory	11/01/2017	17,701.17 6,219.33
Total for Check Number 7001:				23,920.50
7002	10282 092817 100317	Rancho Paseo Medical Group Pre-Employment Testing - R Phraner Pre-Employment Testing - L Kerney	11/01/2017	25.00 30.00
Total for Check Number 7002:				55.00
7003	10171 17-316973 Oct 2017	Riverside Assessor - County Recorder Oct 2017 Lien Fees	11/01/2017	207.00
Total for Check Number 7003:				207.00
7004	AR-Rsi 471420	RSI Communities, LLC AR Refund - Duplicate Insp Fee Deposit Tract 27971-5	11/01/2017	15,000.00
Total for Check Number 7004:				15,000.00
7005	10290 17-00153 17-00153 17-00153 17-00153	San Gorgonio Pass Water Agency Class 1 Sites Reservoir 2,276 @ \$15.66-Board Approved 05/18/17 Class 1 Sites Reservoir 578 @ \$48.50-Board Approved 05/18/17 Class 2 Sites Reservoir 1,724 @ \$7.83-Board Approved 05/18/17 Class 2 Sites Reservoir -578 @ \$24.25-Board Approved 05/18/17	11/01/2017	35,640.00 28,020.00 13,500.00 -14,009.00
Total for Check Number 7005:				63,151.00
7006	10042 07132135000Oct	Southern California Gas Company Monthly Gas Charges 09/22-10/23/17	11/01/2017	15.29
Total for Check Number 7006:				15.29
7007	10276 00610763 Nov 17 00610763 Nov 17	Standard Insurance Company Monthly Life & AD&D Insurance Nov 2017 Monthly Life & AD&D Insurance K Johnsen Nov 2017	11/01/2017	634.59 -14.20
Total for Check Number 7007:				620.39
7008	10063 848718	The Record Gazette Public Notice - Unclaimed Funds	11/01/2017	570.00
Total for Check Number 7008:				570.00
7009	10036 A0152081V	USA Mobility Wireless Inc Stand-by Pager for SCADA System 10/15-11/14/2017	11/01/2017	69.80
Total for Check Number 7009:				69.80
Total for 11/1/2017:				117,273.78
ACH	10085 1000955796 1000955796 1000955796 1000955796 1000955796 1000955796	CalPERS Retirement System PR Batch 00004.10.2017 CalPERS 1% ER Paid PR Batch 00004.10.2017 CalPERS 7% EE Deduction PR Batch 00004.10.2017 CalPERS 8% EE Paid PR Batch 00004.10.2017 CalPERS 8% ER Paid PR Batch 00004.10.2017 CalPERS ER Paid Classic PR Batch 00004.10.2017 CalPERS ER PEPRA	11/02/2017 PR Batch 00004.10.2017 C PR Batch 00004.10.2017 C	150.14 2,504.54 2,220.60 907.54 7,421.54 1,488.79
Total for this ACH Check for Vendor 10085:				14,693.15

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
ACH	10087 0769503296 0769503296	EDD PR Batch 00004.10.2017 CA SDI PR Batch 00004.10.2017 State Income Tax	11/02/2017 PR Batch 00004.10.2017 C PR Batch 00004.10.2017 C	672.24 2,548.96
Total for this ACH Check for Vendor 10087:				3,221.20
ACH	10094 65732634 65732634 65732634 65732634 65732634	U.S. Treasury PR Batch 00004.10.2017 Federal Income Tax PR Batch 00004.10.2017 FICA Employee Portion PR Batch 00004.10.2017 FICA Employer Portion PR Batch 00004.10.2017 Medicare Employee Portion PR Batch 00004.10.2017 Medicare Employer Portion	11/02/2017 PR Batch 00004.10.2017 I PR Batch 00004.10.2017 I PR Batch 00004.10.2017 I PR Batch 00004.10.2017 I PR Batch 00004.10.2017 I	9,164.24 4,751.18 4,751.18 1,220.86 1,220.86
Total for this ACH Check for Vendor 10094:				21,108.32
ACH	10141 X43KXSU6657 X43KXSU6657	Ca State Disbursement Unit PR Batch 00004.10.2017 Garnishment PR Batch 00004.10.2017 Garnishment	11/02/2017 PR Batch 00004.10.2017 C PR Batch 00004.10.2017 C	266.30 288.46
Total for this ACH Check for Vendor 10141:				554.76
ACH	10203 VB1450 PP22	Voya Financial PR Batch 00004.10.2017 Deferred Comp	11/02/2017 PR Batch 00004.10.2017 I	450.00
Total for this ACH Check for Vendor 10203:				450.00
ACH	10264 1000955802 1000955802	CalPERS Supplemental Income Plans PR Batch 00004.10.2017 CalPERS 457 PR Batch 00004.10.2017 CalPERS 457 %	11/02/2017 PR Batch 00004.10.2017 C PR Batch 00004.10.2017 C	1,492.30 12.68
Total for this ACH Check for Vendor 10264:				1,504.98
ACH	10087 103117 103117 103117	EDD SDI (Jaggers) Correction SDI (Fraser) Correction Final Pay Calculation SDI 3rd Quarter Rounding	11/02/2017	37.44 37.48 0.03
Total for this ACH Check for Vendor 10087:				74.95
Total for 11/2/2017:				41,607.36
7010	10019 0088494	C R & R Incorporated Monthly Charges 3 YD Commercial Bin Nov 2017	11/09/2017	254.38
Total for Check Number 7010:				254.38
7011	10635 435724	Cal-Mesa Steel Supply, Inc (2) 4" Steel Black Pipe 40 x 21' for Posts - NCR	11/09/2017	355.58
Total for Check Number 7011:				355.58
7012	10249 JZW2415 KDC6683 KLT3844 KMB9653 KNH9946 KNH9946 KNX5985	CDW Government LLC Crucial 8 GB Memory - Product Returned Crucial 8 GB Memory - Product Returned (1) Ink Cartridge for Scanner - Utility Billing (1) Warranty for Scanner - Utility Billing IT Security Item I IT Security Item III IT Security Item II	11/09/2017	160.94 -160.94 30.35 367.16 2,847.24 967.98 6,561.88
Total for Check Number 7012:				10,774.61

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
7013	10614	Cherry Valley Automotive	11/09/2017	
	20747	Labor - Oil Change OD 95,535 - Unit 18		22.00
	20747	Oil Change/Filter OD 95,535 - Unit 18		17.98
	20747	Labor - Reset Engine Control Module OD 95,535 - Unit 18		25.00
	20828	Labor - Diagnostics & Compression Test OD 149,213 - Unit 15		100.00
Total for Check Number 7013:				164.98
7014	10112	Cla-Val	11/09/2017	
	730305	Coil 480/60 CSM11 - District Cla-Valves		229.29
	730305	Soll 120/60 CSM11 - District Cla-Valves		146.54
Total for Check Number 7014:				375.83
7015	10600	Gaucho Gophers & Landscape Management	11/09/2017	
	11032017	NCR I Rodent Control Oct 2017		1,000.00
Total for Check Number 7015:				1,000.00
7016	10303	Grainger Inc	11/09/2017	
	9538710006	(1) Cross Bed Tool-Box - Unit 32		365.37
	9538710006	(1) Cross Bed Tool-Box - Unit 33		365.37
	9538870057	(2) Side Tool-Boxes - Unit 32		927.23
	9538870057	(2) Side Tool-Boxes - Unit 33		927.23
	9542388971	(1) Return and Exchange Side Tool-Box		463.62
	9543189915	(1) Return and Exchange Side Tool-Box		463.62
	9580102508	(2) Return and Exchange Side Tool-Boxes		-927.23
	9580891605	(1) Cross Bed Tool-Box - Unit 34		365.38
Total for Check Number 7016:				2,950.59
7017	10052	Home Depot Credit Services	11/09/2017	
	1014701	(1) Windex Glass Cleaner - Yard Stock		3.41
	1014701	(4) 13G 140CT Boxes Trash Bags - Yard Stock		58.06
	1014701	(1) 15" Tool Bag - Unit 21		13.98
	1014701	(2) 8CT Pks Paper Towels - Yard Stock		40.88
	1014701	(2) 18CT Pks Toilet Papers - Yard Stock		27.95
	1014701	(4) 50CT 42G Contractor Bags - Main Office Stock		111.93
	2033326	(1) 26PC Metric Ballend Hex Set - Unit 33		21.72
	2033326	(2) HP Evaporative Cooler Motors - Well 29 & Stock		321.90
	7022023	(2) 8 Pack D Batteries - Yard Stock		27.97
	7022023	(3) 3D Cell Flashlights - Units #12 #16 #18		129.20
	7022023	(10) 50CT 42G Contractor Bags - Yard Stock		279.83
	9013491	(6) 50CT 42G Contractor Bags - Yard Stock		161.81
	9013491	(6) 100CT Disposable Gloves - Yard Stock		62.12
	9013491	(6) 200CT White Rags - Yard Stock		71.52
Total for Check Number 7017:				1,332.28
7018	10647	Lynda Kerney	11/09/2017	
	11022017	Reimbursement - (750) Business Cards - D Jagers		64.09
Total for Check Number 7018:				64.09
7019	10608	Koff & Associates	11/09/2017	
	4104	Compensation Study Services - Oct 2017		4,940.00
Total for Check Number 7019:				4,940.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
7020	10429	Legend Pump & Well Service Inc	11/09/2017	
	54358	Labor - Replace 2 Relays Cla-Valve for Booster 2 - Well 24 & 25		784.00
	54358	Replace 2 Relays Cla-Valve for Booster 2 - Well 24 & 25		243.00
Total for Check Number 7020:				1,027.00
7021	10281	Luther's Truck and Equipment	11/09/2017	
	40141	Labor - Diagnostics/Repairs - Compressor		468.00
	40141	Compressor Oil/Wires/Tape/Wire Loom - Compressor		137.86
	40247	Labor - Install Tractor Tire - JD Backhoe		35.00
	40247	Valve Stem for Tractor Tire - JD Backhoe		9.70
	40283	Replace 2 Tires OD 47,392 - Unit 17		355.60
	40283	Labor - Mount and Disposal Fees 2 Tires OD 47,392 - Unit 17		110.00
Total for Check Number 7021:				1,116.16
7022	10634	Robert Mitchell	11/09/2017	
	103117	(14) Truck Washes		210.00
Total for Check Number 7022:				210.00
7023	10350	NAPA Auto Parts	11/09/2017	
	027910	(1) Tire Air Gauge - Unit 5		61.95
	027910	(1) WD40 Oil - Unit 5		6.99
	028557	(30) Cans Under Coating - Yard Stock		153.22
Total for Check Number 7023:				222.16
7024	10045	Pacific Alarm Service Inc	11/09/2017	
	R133707	Alarm/Equip Rent/Service/Monitor 560 Magnolia - Nov 2017		270.00
	R133708	Alarm/Equip Rent/Service/Monitor 11083 Cherry Ave - Nov 2017		44.50
Total for Check Number 7024:				314.50
7025	10219	Pumping Solutions Inc	11/09/2017	
	3017976	(1) Replace 3" Pump - District Wide		2,040.36
Total for Check Number 7025:				2,040.36
7026	10629	Redlands Ford	11/09/2017	
	5135095	(3) Key - Units #32 #33 #34		84.56
	5135095	(1) Key - Unit #1		6.40
Total for Check Number 7026:				90.96
7027	10223	Richards, Watson & Gershon	11/09/2017	
	213921	Legal Service Case 12788-0001Board Approved 11/08/2017		3,531.34
Total for Check Number 7027:				3,531.34
7028	10277	Rio Stone Building Materials	11/09/2017	
	13433	Concrete Ready Mix - Replace Sidewalk Panels @ Calumet FH		226.28
	13433	Maintenance Fee		8.00
Total for Check Number 7028:				234.28
7029	10290	San Gorgonio Pass Water Agency	11/09/2017	
	17-00154	1,372 AF @ \$317 for Oct 2017		434,924.00
Total for Check Number 7029:				434,924.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
7030	10031	Staples Business Advantage	11/09/2017	
	3355494110	(1) 50CT Expansion Folders - Main Office Stock		66.90
	3355494110	(1) Case Multi-Fold Towels - Main Office Stock		32.86
	3355494110	(1) Case 30CT Paper Towels - Main Office Stock		27.73
	3355494110	(1) Box Medium Rubber Fingers - Main Office Stock		5.37
	3355494111	(1) 10 Cases Copy Paper - Main Office Stock		377.02
	3355494113	(1) Box Safety Masks - Item Returned		11.20
	3356749009	(2) 20CT Rolls Thermal Receipt Paper - Main Office Stock		112.04
	3356749010	(1) 100CT Box Disposable Gloves - Main Office Stock		9.15
	3356749011	(1) Box Safety Masks - Item Returned		-11.20
	3356749012	(1) 150CT Packet Laminating Sheets - Main Office Stock		16.37
	3356749012	(1) 2Pk Label Tape - Main Office Stock		42.01
	3356749012	(2) PG245XL Canon Black Ink - Main Office Stock		56.01
	3356749013	(6) Boxes Assorted Folders/Files/Exp Files - Main Office Stock		135.48
	3356749013	(1) 2Pk Post-It Flags - Main Office Stock		8.07
	3356749013	(3) Pks Sharpies & Highlighters - Main Office Stock		17.21
	3356749013	(1) 2 Part Receipt Book - Main Office Stock		36.82
	3356749013	(1) 12Pk Tape - Main Office Stock		12.38
	3356749013	(1) 12Pk Steno Pads - Main Office Stock		22.62
	3356749013	(1) 2Pk Sortkwik Fingertip Moistener - Main Office Stock		7.85
	3356749014	(1) 20Pk Box Safety Masks - Main Office Stock		19.60
	3357617584	(1) 10' RCA Audio Cable for Projector at 12th/Palm		13.46
	3357617586	(3) Packs Yellow Door Hangers - Utility Billing Stock		199.74
Total for Check Number 7030:				1,218.69
7031	10284	Underground Service Alert of Southern California	11/09/2017	
	1020170045	95 New Ticket Charges Oct 2017		166.75
Total for Check Number 7031:				166.75
7032	10255	Unlimited Services Building Maintenance	11/09/2017	
	0346497-IN	Nov 2017 Janitorial Services -12th/Palm		150.00
	0346498-IN	Nov 2017 Janitorial Services 560 Magnolia Ave		845.00
Total for Check Number 7032:				995.00
7033	10385	Waterline Technologies, Inc. - PSOC	11/09/2017	
		900 Gallons of Bleach - Well 29		1,044.00
Total for Check Number 7033:				1,044.00
7034	10633	West Coast Telcom Products	11/09/2017	
	W3879	(1) Handheld Leak Locator - District Wide		1,612.21
	W3879	Ground Microphone w/Cable & Tripod - Leak Locator District Wide		1,298.82
Total for Check Number 7034:				2,911.03
7035	UB*02733	Christopher Avila	11/09/2017	
		Refund Check		23.29
		Refund Check		39.55
		Refund Check		18.95
		Refund Check		13.60
Total for Check Number 7035:				95.39
7036	UB*02723	Lloyd Blinzler	11/09/2017	
		Refund Check		5.75
		Refund Check		14.71
		Refund Check		7.04
		Refund Check		5.06
Total for Check Number 7036:				32.56

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
7037	UB*02728	Stephan Cash Refund Check	11/09/2017	94.41
Total for Check Number 7037:				94.41
7038	UB*02724	Francisco Gonzalez Refund Check Refund Check Refund Check Refund Check	11/09/2017	112.57 51.09 24.48 17.56
Total for Check Number 7038:				205.70
7039	UB*02737	Gabrielle Hernandez Ortega Refund Check Refund Check Refund Check Refund Check	11/09/2017	2.40 207.03 6.97 3.33
Total for Check Number 7039:				219.73
7040	UB*02725	Joe Boyden Kelly Million Refund Check Refund Check Refund Check Refund Check	11/09/2017	13.09 9.38 20.15 27.30
Total for Check Number 7040:				69.92
7041	UB*02729	Laura Khan Refund Check	11/09/2017	27.05
Total for Check Number 7041:				27.05
7042	UB*02735	Lila Merino Refund Check Refund Check Refund Check Refund Check	11/09/2017	6.60 13.95 6.68 4.80
Total for Check Number 7042:				32.03
7043	UB*02727	Snijina Nedeltchev Refund Check	11/09/2017	218.37
Total for Check Number 7043:				218.37
7044	UB*02738	Robert Nieves Refund Check	11/09/2017	14.39
Total for Check Number 7044:				14.39
7045	UB*02734	Ray Griffin Refund Check Refund Check Refund Check Refund Check	11/09/2017	0.14 2.35 1.69 4.92
Total for Check Number 7045:				9.10

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
7046	UB*02736	Eileen Rodriguez	11/09/2017	
		Refund Check		81.24
		Refund Check		51.96
		Refund Check		85.91
		Refund Check		24.90
		Refund Check		17.86
Total for Check Number 7046:				261.87
7047	UB*02731	Arlene Skidmore	11/09/2017	
		Refund Check		30.62
		Refund Check		69.02
		Refund Check		33.07
		Refund Check		23.73
Total for Check Number 7047:				156.44
7048	UB*02732	Heather Strebeck	11/09/2017	
		Refund Check		90.98
		Refund Check		42.43
		Refund Check		20.33
		Refund Check		14.58
Total for Check Number 7048:				168.32
7049	UB*02726	Lena Vasquez	11/09/2017	
		Refund Check		6.72
		Refund Check		35.77
		Refund Check		16.92
		Refund Check		12.14
Total for Check Number 7049:				71.55
7050	UB*02730	Dawn Veliquette	11/09/2017	
		Refund Check		64.21
		Refund Check		71.88
		Refund Check		34.44
		Refund Check		24.71
Total for Check Number 7050:				195.24
Total for 11/9/2017:				474,130.64
ACH	10288	CalPERS Health Fiscal Services Division	11/10/2017	
	1800 101617	Active Employees Health Insurance Nov 2017		40,984.55
	1800 101617	Retired Employees Health Insurance Nov 2017		853.20
	1800 101617	Admin Fee for Health Insurance Nov 2017		145.01
	1800 101617	E Fraser (4 of 9) Health Insurance Nov 2017		1,757.55
Total for this ACH Check for Vendor 10288:				43,740.31
7051	10287	Bank of the West	11/10/2017	
	10034	US Postal Service		
		(400) Postage Stamps		196.00
	10037	Waste Management Of Inland Empire		
		Yard Dumpsters 815 E 12th Oct 2017		319.02
		Monthly Sanitation 560 Magnolia Ave		99.80
	10135	Big Time Design		
		(1) Uniform Polo Shirt - T Williams		29.09
		(4) T & D Uniform Safety Vests		112.06
		(3) Production Uniform Safety Vests		84.05
		(3) CS Uniform Safety Vests		84.04
		(8) T & D Uniform Work Shirts		195.03
		(19) T & D Uniform Safety Vests		377.13
		(5) Production Uniform Safety Vests		99.13

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	10147	Online Information Services, Inc 195 Credit Reports for Sep 2017		556.50
	10262	Dick's All Auto Repair Inc Labor - Oil Change and Inspection OD 13,093 - Unit 1 Oil/Filter/Drain Plug OD 13,093 - Unit 1 Labor - Smog Check OD 13,093 - Unit 1 Labor - Clean Battery/Replace Wiper Blades OD 13,093 - Unit 1 Degreaser/Battery Cleaner/Wipers OD 13,093 - Unit 1 Labor - Smog Check OD 140,415 - Unit 13 Labor - Smog Check OD 112,953 - Unit 10 Labor - Smog Check OD 148,842 - Unit 15		55.99 40.39 40.75 26.00 61.07 40.75 40.75 40.75
	10397	Wal-Mart (4) Cases of Water for Board Meetings		9.92
	10420	Amazon.com (7) Hydration Packs - Customer Service		111.16
	10424	Top-Line Industrial Supply, LLC (1) Fuel Transfer Hose - Unit 17		57.89
	10526	Verizon Monthly Phone Service 10/01-10/31/2017		957.06
	10546	Frontier Communications 10/10-11/09/17 Oct FIOS/FAX 12th/Palm Ave 09/25-10/24/17 Oct FIOS/FAX 560 Magnolia Ave		315.38 279.17
	10570	CHECKSFORLESS.COM (200) Deposit Bags Sales/Use Tax (200) Deposit Bags		27.34 -1.39
	10573	O'Reilly Auto Parts Floor Mats - Unit 34		32.30
	10623	WP Engine Web Host for BCVWD Website Oct 2017		29.00
	10630	FMB Truck Outfitters, Inc Lightbar/Traffic Advisor - Unit 34 Labor - Lightbar/Traffic Advisor - Unit 34 (1) Torch Bottle Holder - Unit 4 (1) Torch Bottle Holder - Unit 17		1,017.40 480.00 226.22 226.22
	10636	La Ti Da Studio (1) Headshot for General Manager		60.00
	10649	Discount Computer Center HP Laserjet Transfer Kit - 12th/Palm Sales/Use Tax - HP Laserjet Transfer Kit - 12th/Palm		81.22 -4.57
	10650	Bilco Commercial Parts (2) Springs for Vault Doors - Well 26		146.80
Total for Check Number 7051:				6,549.42
Total for 11/10/2017:				50,289.73
ACH	10030	Southern California Edison	11/13/2017	
	2039374889 Oct17	Electricity 08/23-09/22/2017 - Wells		20,206.73
	2039374889 Oct17	Electricity 09/22-10/23/2017 - Wells		147,759.75
	2039374889 Oct17	Electricity 09/22-10/23/17 - 12303 Oak Glen Rd		179.07
	2039374889 Oct17	Electricity 09/22-10/23/17 - 9781 Avenida Miravilla		111.62
	2039374889 Oct17	Electricity 09/22-10/23/17 - 13697 Oak Glen Rd		121.95
	2039374889 Oct17	Electricity 09/22-10/23/17 - 13695 Oak Glen Rd		47.01
	2039374889 Oct17	Electricity 09/22-10/23/17 - 815 E 12th Ave		316.41
	2039374889 Oct17	Electricity 09/22-10/23/17 - 560 Magnolia Ave		1,533.36
Total for this ACH Check for Vendor 10030:				170,275.90
Total for 11/13/2017:				170,275.90

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
ACH	10086 759475	American Family Life Assurance Company of Columbus AFLAC Employee Insurance Oct 2017	11/15/2017	1,248.60
Total for this ACH Check for Vendor 10086:				1,248.60
ACH	10138 HW201 Nov 2017	ARCO Business Solutions ARCO Fuel Charges 10/12-11/11/2017	11/15/2017	5,501.06
Total for this ACH Check for Vendor 10138:				5,501.06
Total for 11/15/2017:				6,749.66
ACH	10085 15088256 15088256 15088256 15088256 15088256 15088256	CalPERS Retirement System PR Batch 00001.11.2017 CalPERS 1% ER Paid PR Batch 00001.11.2017 CalPERS 7% EE Deduction PR Batch 00001.11.2017 CalPERS 8% EE Paid PR Batch 00001.11.2017 CalPERS 8% ER Paid PR Batch 00001.11.2017 CalPERS ER Paid Classic PR Batch 00001.11.2017 CalPERS ER PEPRA	11/16/2017 PR Batch 00001.11.2017 C PR Batch 00001.11.2017 C	152.37 2,520.35 2,375.93 934.45 7,764.52 1,489.00
Total for this ACH Check for Vendor 10085:				15,236.62
ACH	10087 1-662-683-200 1-662-683-200 2-082-572-352 2-082-572-352	EDD PR Batch 00002.11.2017 CA SDI PR Batch 00002.11.2017 State Income Tax PR Batch 00001.11.2017 CA SDI PR Batch 00001.11.2017 State Income Tax	11/16/2017 PR Batch 00002.11.2017 C PR Batch 00002.11.2017 S PR Batch 00001.11.2017 C PR Batch 00001.11.2017 S	0.04 327.11 598.14 2,359.81
Total for this ACH Check for Vendor 10087:				3,285.10
ACH	10094 250349 250349 250349 250349 250349 4584176 4584176 4584176 4584176 4584176	U.S. Treasury PR Batch 00001.11.2017 Federal Income Tax PR Batch 00001.11.2017 FICA Employee Portion PR Batch 00001.11.2017 FICA Employer Portion PR Batch 00001.11.2017 Medicare Employee Portion PR Batch 00001.11.2017 Medicare Employer Portion PR Batch 00002.11.2017 Federal Income Tax PR Batch 00002.11.2017 FICA Employee Portion PR Batch 00002.11.2017 FICA Employer Portion PR Batch 00002.11.2017 Medicare Employee Portion PR Batch 00002.11.2017 Medicare Employer Portion	11/16/2017 PR Batch 00001.11.2017 F PR Batch 00001.11.2017 F PR Batch 00001.11.2017 F PR Batch 00001.11.2017 M PR Batch 00001.11.2017 M PR Batch 00002.11.2017 F PR Batch 00002.11.2017 F PR Batch 00002.11.2017 F PR Batch 00002.11.2017 M PR Batch 00002.11.2017 M	8,708.03 4,861.33 4,861.33 1,246.63 1,246.63 799.38 198.25 198.25 46.36 46.36
Total for this ACH Check for Vendor 10094:				22,212.55
ACH	10141 8CBDV0Q6657 8CBDV0Q6657	Ca State Disbursement Unit PR Batch 00001.11.2017 Garnishment PR Batch 00001.11.2017 Garnishment	11/16/2017 PR Batch 00001.11.2017 C PR Batch 00001.11.2017 C	266.30 288.46
Total for this ACH Check for Vendor 10141:				554.76
ACH	10203 VB1450 PP23	Voya Financial PR Batch 00001.11.2017 Deferred Comp	11/16/2017 PR Batch 00001.11.2017 I	475.00
Total for this ACH Check for Vendor 10203:				475.00
ACH	10264 15125171 15125171	CalPERs Supplemental Income Plans PR Batch 00001.11.2017 CalPERS 457 PR Batch 00001.11.2017 CalPERS 457 %	11/16/2017 PR Batch 00001.11.2017 C PR Batch 00001.11.2017 C	1,492.30 14.53
Total for this ACH Check for Vendor 10264:				1,506.83

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
7052	10001	Action True Value Hardware	11/16/2017	
	46232	(1) Can Anti-Rust 40' Storage Bin - 12th/Palm		4.84
	46232	(1) Pulley/Nut/Screw for Swamp Cooler Repairs - Well 29		12.38
	46232	(3) Cans Primer/Spray Paint - Fire Hydrants		12.46
	46232	(1) Wire Wheel for Cleaning 2" Air Vac - Well 16		4.30
	46232	Fittings/Clamps/Connectors for Pipe Saw at NCR		8.80
	46232	Elbows/Reduces/Solenoids - Sprinkler Repairs ODA I		103.12
Total for Check Number 7052:				145.90
7053	10272	Babcock Laboratories Inc	11/16/2017	
	BJ70060-0034	(12) Coliforms B7-B12, H1, H2, I1, I3, M3, N4		480.00
	BJ70261-0034	(1) Coliform Well 5 Raw		45.00
	BJ70264-0034	(4) Coliforms Well 4A, Well 6, Well 12, Well 14		160.00
	BJ70265-0034	(12) Coliforms B1-B6, B10, H1, I1, I2, M1, N1		480.00
	BJ70872-0034	(3) Coliforms Well 5, Well 6, Well 16		120.00
	BJ71142-0034	Title 22 - Well 5		2,015.00
	BJ71428-0034	(12) Coliforms B7-B12, H2, I1, I3, M2, M3, N2		480.00
	BJ71500-0034	(12) Coliforms B1-B6, B10, H1, I1, I2, M1, N3		480.00
	BJ72004-0034	(5) Nitrate Samples Well 16, 21, 25, Cherry & Vineland Reservoir		75.00
	BJ72045-0034	Title 22 - Well 5		1,030.00
	BJ72307-0034	(3) Coliforms Well 14, Well 21, Well 25		120.00
	BJ72308-0034	(12) Coliforms B7-B12, H1, H2, I1, I3, M3, N4		480.00
Total for Check Number 7053:				5,965.00
7054	10614	Cherry Valley Automotive	11/16/2017	
	20699	Labor - Replace Front Brakes OD 47,325 - Unit 17		160.00
	20699	Replace Front Brakes OD 47,325 - Unit 17		130.85
Total for Check Number 7054:				290.85
7055	10516	DMV Renewal	11/16/2017	
	CF 8596SF	HUL 01413H697 - Registration NCR Boat		36.00
Total for Check Number 7055:				36.00
7056	10465	Image Source	11/16/2017	
	AR676150	Xerox 3610 Contract Charges 11/01-11/30/2017		58.91
	AR676150	Xerox 3610 Usage Charges 10/01-10/31/2017		484.44
Total for Check Number 7056:				543.35
7057	10398	Infosend, Inc	11/16/2017	
	127666	Oct 2017 Postage Charges for Utility Billing		4,316.48
	127666	Oct 2017 Billing Charges for Utility Billing		920.95
	127666	Oct 2017 Supply Charges for Utility Billing		787.49
Total for Check Number 7057:				6,024.92
7058	10273	Inland Water Works Supply Co.	11/16/2017	
	S1004203.001	(60) Itron Security Seals - Meter Maint		12.67
	S1004807.001	(20) #1015 Meter Box Flush Covers - Inventory		612.45
	S1004807.001	(40) 8" x 6" Gate Caps - Inventory		971.47
	S1004807.001	(20) 8" x 12" Slip Cans - Inventory		253.43
	S1004807.001	(20) 8" x 18" Slip Cans - Inventory		316.78
	S1004807.001	(2) 450 - 540 x 2" DS Saddles - Inventory		92.93
	S1004807.001	(9) #37 Meter Boxes Complete Concrete Sets - Inventory		275.60
	S1004807.002	(1) #37 Meter Boxes Complete Concrete Sets - Inventory		30.62
	S1004807.002	(10) #38 Meter Boxes Complete Concrete Sets - Inventory		496.30
	S1004807.002	(20) #1320 Meter Box Plastic Flush Covers - Inventory		1,013.71
	S1004807.002	(10) #1730 Meter Box Plastic Read Covers - Inventory		1,763.44
	S1004807.003	(1) 450 - 540 x 2" DS Saddles - Inventory		46.46
	S1004896.001	(1) Lock-Off Lockwing - Inventory		100.05
	S1004896.001	(1) Lock-On Lockwing - Inventory		94.28
	S1004896.001	(1) Lock-On Lockwing - Inventory		110.60

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	S1005290.001	(3) 8" 90 DI MJ 90 ELL - Inventory		224.92
	S1005290.001	(6) 8" Romac Megalug Kits - Inventory		418.15
	S1005554.001	(150) 1" Meter Couplings - Inventory		2,217.50
	S1005554.001	(150) 1" x 6" Brass Nipples - Inventory		1,900.71
	S1005554.001	(21) 1" x 5" U Branch - Inventory		1,308.32
	S1005554.001	(50) Lock-Off Lockwings - Inventory		4,276.60
	S1005554.001	(50) Lock-On Lockwings - Inventory		4,751.77
	S1005554.001	(84) 1" Brass Couplings - Inventory		975.70
	S1005554.002	(2) 1" Brass Couplings - Inventory		23.23
	S1005554.004	(14) 1" Brass Couplings - Inventory		162.62
	S1005554.004	(29) 1" x 5" U Branch - Inventory		1,806.73
	S1005821.001	(34) 1" Brass Couplings - Inventory		394.93
	S1005821.001	(150) 1" Meter Couplings - Inventory		2,217.49
	S1005821.001	(122) 1" x 6" Nipples - Inventory		1,545.91
	S1005821.001	(50) 1" Lock-Off Lockwings - Inventory		4,276.60
	S1005821.001	(9) 1" Lock-On Lockwings - Inventory		855.32
	S1005821.001	(1) 1" x 5" U Branch - Inventory		62.30
	S1005822.001	(57) 1" Check Valves - Inventory		4,815.13
	S1005822.001	(100) 1" Ball Valves - Inventory		3,484.64
Total for Check Number 7058:				41,909.36
7059	10429 54366	Legend Pump & Well Service Inc Replace Tank Valve - Middle House Tank	11/16/2017	144.34
Total for Check Number 7059:				144.34
7060	10634 111517	Robert Mitchell (17)Truck Washes - Nov 2017	11/16/2017	315.00
Total for Check Number 7060:				315.00
7061	10317 100551 100551 100551 100551 100551 100551 100551	Robertson's Ready Mix Sand for Temporary Repairs/Leaks - Meter Services Sand for Temporary Repairs/Leaks - Pipelines/Hydrants Sand for Temporary Repairs/Leaks - Pipelines/Hydrants Sand for Temporary Repairs/Leaks - Pipelines/Hydrants Base for Temporary Repairs/Leaks - Meter Services Base Energy Surchrg for Temporary Repairs/Leaks - Meter Services Base Env Fee for Temporary Repairs/Leaks - Meter Services	11/16/2017	28.19 28.46 148.50 149.03 150.46 21.00 9.00
Total for Check Number 7061:				534.64
7062	10063 00148987	The Record Gazette Inviting Bids for Well 6 Repairs	11/16/2017	410.00
Total for Check Number 7062:				410.00
7063	10116 9795334194 9795334194 9795334194	Verizon Wireless Services LLC Cell Phone for General Manager Cell Phone Charges Oct 2017 New Cell Phone/ iPad Charges Oct 2017	11/16/2017	448.63 69.31 214.10
Total for Check Number 7063:				732.04
7064	10385	Waterline Technologies, Inc. - PSOC 900 Gallons Bleach - Well 25	11/16/2017	1,044.00
Total for Check Number 7064:				1,044.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
7065	10293 66544	Western Dental Services Inc Western Dental Premiums Nov 17	11/16/2017	183.89
Total for Check Number 7065:				183.89
7066	UB*00312 040282-000	Kevin Le Refund Unclaimed Funds	11/16/2017	19.46
Total for Check Number 7066:				19.46
7067	10648 040442-000	Trucdi Nguyen Refund Unclaimed Funds	11/16/2017	60.23
Total for Check Number 7067:				60.23
7068	UB*02739	Timothy Stiff Refund Check	11/16/2017	31.05
Total for Check Number 7068:				31.05
7069	UB*00837 040105001	Nicole Vonallmen Re-Issue Refund Check	11/16/2017	167.73
Total for Check Number 7069:				167.73
Total for 11/16/2017:				101,828.62
7070	UB*02740	Vanessa Allen Refund Check Refund Check Refund Check Refund Check	11/22/2017	54.26 62.27 29.84 21.41
Total for Check Number 7070:				167.78
7071	UB*02743	Brennan Real Estate Refund Check Refund Check Refund Check Refund Check	11/22/2017	22.77 24.27 11.63 8.34
Total for Check Number 7071:				67.01
7072	UB*02742	Lorraine Garcia Refund Check Refund Check Refund Check Refund Check	11/22/2017	977.73 29.25 12.95 9.30
Total for Check Number 7072:				1,029.23
7073	UB*02741	Steve Smith Refund Check Refund Check Refund Check Refund Check	11/22/2017	27.51 40.91 19.61 14.06
Total for Check Number 7073:				102.09

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
7074	UB*02744	Susan Suescun Refund Check Refund Check Refund Check Refund Check	11/22/2017	60.05 14.08 6.75 4.84
Total for Check Number 7074:				85.72
7075	10271	Beaumont Ace Home Center (1) Gallon White Enamel Paint - Discharge Line Well 5 (1) Gallon Primer/Brushes/Connector - Discharge Line Well 5 (1) Epoxy Syringe - Repairs (2) Double Sided Truck Keys Paint Kit for Wells 5 & 13 (1) Rock Pick/Shovel/Trowel - Tools for Unit 4 (1) Teflon Rope - Supplies for Unit 17 (2) 2Pk Brushes - Tools for Units 17 & 22 (3) Knockout Seals for Electrical Panel - Well 5 (1) 3/4" Check Valve for 210 W 6th St Meter (1) 12" Adj Wrench - Tools for Unit 17 (1) Premium Pump - Swamp Cooler for Well 25 (2) 8oz Pipe Thread Compound - Mew Meter Assemblies (1) 25' Tape Measure - Tools for Unit 16 (32) Bolts for Wells 2A & 24 Swamp Cooler Motors (2) Reflective Tape/Duct Tape - Concrete Posts at NCR (1) 3/4 HP Motor/Washers/Nuts/Bolts Swamp Cooler - Well 29 (1) Credit 3/4 HP Motor Swamp Cooler - Well 29 (12) Keys/Key Tags/Rings - District Vehicles (1) Key/Key Tags/Ring - District Vehicles (10) 36" Steel Stakes - NCR I Fence Repair (1) 33' x 160' Dura Cool Roll - Swamp Coolers Replacement Pads (1) Premium Pump/Pliers Set/Screw - Swamp Cooler Maint - Well 25 (1) Tool Bag/Measuring Tape - Tools for Unit 11 (6) No Hunting Signs/No Parking Signs/Rings - NCR Postings (1) Drill Bit - Field Staff Tools Thread Tap/Beeswax/Screws for Door Repairs - Main Office (1) Pressure Regulator for Chlorinator - Well 4A (1) PVC Cement - New Meter Assemblies PVC Cement/Primer for NCR Sprinkler Repairs (1) 16" x 7" Kneeler Pad - Tools for Unit 17 Bolts/Washers - Repairs for JD Tractor Rake Steel and Wood Stakes for Sidewalk Repairs - 724 Calumet 5' Matting for Tool Bed Liner - Unit 34 PVC Cement/Primer/Ball Valve/Couplings - CL2 Repair for Well 4A (1) 2oz Threadlock Compound for Door Repairs - Main Office (1) 1/2" Countersink/1" Bit for Door Repairs - Main Office Screws and Washers for Door Repairs - Main Office (2) Premium Pumps for Well 24 and Stock (1) 50' Triple Tap Cord for Swamp Cooler - Well 24 Screws and Nuts for Door Repairs - Main Office (1) Bungee Cord and 20 Gallon Trash Can - Unit 17	11/22/2017	52.79 75.78 5.70 5.37 76.60 80.78 4.08 10.75 6.00 26.92 25.85 29.62 9.68 18.85 5.00 32.28 105.89 -103.43 81.59 21.81 64.54 44.49 55.83 70.02 184.13 4.84 12.64 137.91 8.07 15.92 11.84 3.93 57.42 20.42 40.08 5.16 20.45 2.87 59.24 33.93 1.59 23.04
Total for Check Number 7075:				1,450.27
7076	10296 G1211101 G1211101	Johnson Machinery Co. (1) 416F2 Backhoe Loader w/Warranty - Board Approved 05/18/2017 (1) 416F2 Backhoe Loader Tire Fee	11/22/2017	90,084.07 7.00
Total for Check Number 7076:				90,091.07
7077	10224 0101129 Nov 2017	Legal Shield Monthly Prepaid Legal for Employees Nov 2017	11/22/2017	195.35
Total for Check Number 7077:				195.35

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
7078	10278 KM05754034 Nov 17 KM05754034 Nov 17	MetLife - Group Benefits MetLife Dental Ins Nov 2017 MetLife Vision Ins Nov 2017	11/22/2017	546.83 58.12
Total for Check Number 7078:				604.95
7079	10095 201710000339	Riverside County Dept of Waste Resources Weeds/Trash/Pond Clean Up - NCR I Oct 2017	11/22/2017	144.58
Total for Check Number 7079:				144.58
7080	10031 3355494108	Staples Business Advantage (1) Case Thermal Rolls for Utility Billing	11/22/2017	96.96
Total for Check Number 7080:				96.96
7081	10036 A0152081W	USA Mobility Wireless Inc Stand-by Pager for SCADA System Nov 2017	11/22/2017	69.80
Total for Check Number 7081:				69.80
Total for 11/22/2017:				94,104.81
Report Total (134 checks):				1,056,346.51



**Beaumont-Cherry Valley Water District
Finance and Audit Committee Meeting
December 7th, 2017**

DATE: November 27th, 2017
TO: Finance and Audit Committee
FROM: Finance and Administrative Services
SUBJECT: Approval of Pending Invoice

Recommendation

Staff recommends that the Board of Directors approve the pending invoice totaling \$2,513.84.

Background

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

Fiscal Impact

There is a \$2,513.84 impact to the District which will be paid from the 2017 budget.

Attachments:

- Richards Watson Gershon Invoice # 214344.



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

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

November 10, 2017
Invoice # 214344

Re: 12788-0001 GENERAL COUNSEL SERVICES

For professional services rendered through October 31, 2017:

Current Legal Fees	\$2,447.50
Current Client Costs Advanced	\$66.34
TOTAL CURRENT FEES AND COSTS	<u>\$2,513.84</u>
Balance Due From Previous Statement	\$3,531.34
TOTAL BALANCE DUE FOR THIS MATTER	<u>\$6,045.18</u>

TERMS: PAYMENT DUE UPON RECEIPT

PLEASE RETURN THIS PAGE WITH YOUR REMITTANCE



Beaumont-Cherry Valley Water District
Policy and Procedure Manual

PPM NUMBER	TITLE	ISSUE DATE	REVISION DATE
III-9	INVESTMENT POLICY	April 28, 2011	November 2, 2017

1.0 POLICY

This investment policy ("Policy") is set forth by the Beaumont-Cherry Valley Water District ("District") for the following purposes:

- a. To establish clear guidance and understanding for the governing Board, management, designated employees, citizens and third parties of the objectives, policies and guidelines for the investment of the District's idle surplus funds; and
- b. To establish a basis for evaluating investment results.

The District establishes investment policies that meet its current investment goals. The District shall review this Policy annually and may change its policies as its investment objectives change.

2.0 SCOPE

This investment policy applies to all investment activities and financial assets of the District. The funds covered by this policy are accounted for and incorporated in the District's Annual Financial Report

The Deferred Compensation Plan is excluded because it is managed by a third party administrator and invested by individual plan participants.

Proceeds of debt issuances shall be invested in securities permitted by the applicable bond documents. If the bond documents are silent as to the permitted investments, such proceeds will be invested in accordance with the general investment philosophy of the District as set forth in this Policy.

3.0 PRUDENT INVESTOR STANDARD

The standard of prudence to be used by the designated representative shall be the "prudent investor" standard and shall be applied in the context of managing an overall portfolio. Persons authorized to make investment decisions on behalf of the District are trustees and therefore fiduciaries subject to The **Prudent Investor Standard**, which states "When investing, reinvesting, purchasing, acquiring, exchanging, selling, and managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency."



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4. OBJECTIVES

As specified in California Government Code Section 53600.5, when investing, reinvesting, purchasing, acquiring, exchanging, selling and managing public funds, the primary objectives, in priority order, of the District's investment activities and of this Policy shall be:

Safety: Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the District's overall portfolio. To attain this objective, the District will diversify its investments by investing funds among a variety of securities with independent returns.

Liquidity: The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated.

Yield: The investment portfolio shall be designed with the objective of attaining a market rate of return through budgetary and economic cycles, as long as it does not diminish the objectives of Safety and Liquidity.

5.0 DELEGATION OF AUTHORITY

The authority of the District's Board of Directors ("Board") to invest or reinvest funds of the District as permitted under Section 53600 et seq. of the California Government Code is delegated by Board resolution in conjunction with the annual investment policy review. Management responsibility for the investment program is hereby delegated to the Director of Finance and Administrative Services, who shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of his or designee, and their procedures in the absence of the Director of Finance and Administrative Services. The Director of Finance and Administrative Services shall establish procedures for the management of investment activities, including the activities of staff consistent with this policy. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Director of Finance and Administrative Services.

The Director of Finance and Administrative Services may retain the services of an outside investment advisor or manager as approved by the Board to assist with the District's investment program. Qualified outside managers will be either SEC Registered Investment Advisors or Bank Money Managers. The investment advisor shall make investment decisions and transactions in strict accordance with State and Federal law, this Policy, and such other written instructions as are provided. The performance and service levels of such advisors and managers shall be reviewed annually.

6.0 ETHICS AND CONFLICTS OF INTEREST

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution and management of the investment program, or which could impair their ability to make impartial decisions. Employees and investment officials shall disclose to the District's General Manager any material financial interest in the financial institutions that conduct business with the District.



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7.0 AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS

The Director of Finance and Administrative Services will maintain a list of authorized broker/dealers and financial institutions that are approved for investment purposes. Broker/dealers will be selected for credit worthiness and must be authorized to provide investment services in the State of California. These may include "primary" dealers or regional dealers that qualify under Securities & Exchange Commission Rule 15(C)3-I (uniform net capital rule). No public deposit will be made by the broker/dealer except in a qualified public depository as established by the established state laws. Before a financial institution or broker/dealer is used, they are subject to investigation and approval by the Director of Finance and Administrative Services or his/her designee, and must submit the following:

1. Certification of having read and understood this investment policy resolution and agreeing to comply with the District's investment policy;
2. Proof of Federal Investment Regulatory Authority certification;
3. Proof of State of California registration;
4. Audited financial statements for the institution's three (3) most recent fiscal years;
5. References of other public-sector clients that similar services are provided to.

If a third party investment advisor is authorized to conduct investment transactions on the District's behalf, the investment advisor may use their own list of approved independent broker/dealers and financial institutions. The investment advisor's approved list must be made available to the District upon request.

8.0 AUTHORIZED AND SUITABLE INVESTMENTS

The District's investments are governed by the California Government Code. Within the investments permitted by the Government Code, the District may seek to further restrict eligible investments. In the event an apparent discrepancy is found between this Policy and the Government Code, the more restrictive parameters will take precedence. A table of allowable investment instruments per California Government Code can be found in section 13.0 of the Policy.

United States Treasury Issues. United States Treasury notes, bonds, bills, or certificates of indebtedness, or those for which the full faith and credit of the United States are pledged for the payment of principal and interest. There is no limitation as to the percentage of the portfolio that may be invested in this category.

Federal Agency Obligations. Federal agency or United States government-sponsored enterprise senior debt obligations, participations, mortgage backed securities, or other instruments, including those issued by or fully guaranteed as to principal and interest by Federal agencies or United States government-sponsored enterprises. There is no limitation as to the percentage of the portfolio that may be invested in this category.

Municipal Debt. Registered treasury notes or bonds of this state or any of the other 49 United States, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by a state or by a department, board, agency, or authority of this state or any of the other 49 United States.



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Bonds, notes, warrants, or other evidence of indebtedness of any local agency, including the District's own bonds, within this state, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by the local agency, or by a department, board, agency, or authority of the local agency.

There is no limitation as to the percentage of the portfolio that may be invested in this category.

Medium-Term Notes. All corporate and depository institution debt securities with a maximum remaining maturity of 5 years or less, issued by corporations organized and operating within the United States or by depository institutions licensed by the United States or any state and operating within the United States. Purchases are limited to securities that have a long-term debt rating of at least "A", or its equivalent, by a Nationally Recognized Statistical Rating Organization ("NRSRO"). A maximum of 30 percent of the portfolio may be invested in this category.

Negotiable Certificates of Deposit. Negotiable certificates of deposit (NCDs) issued by a nationally or state-chartered bank, a savings association or a federal association, a state or federal credit union, or by a federally licensed or state-licensed branch of a foreign bank. In combination with placement service CDs, a maximum of 30 percent of the portfolio may be invested in this category.

Placement Service Certificates of Deposit. Certificates of deposit placed through a deposit placement service shall meet the requirements under Government Code Section 53601.8. The full amount of the principal and the interest that may be accrued during the maximum term of each certificate of deposit shall at all times be insured by federal deposit insurance. In combination with negotiable certificates of deposit, a maximum of 30 percent of the portfolio may be invested in this category.

Bank Deposits. FDIC insured or fully collateralized bank deposits, including, but not limited to, demand deposit accounts, savings accounts, market rate accounts, and time deposits. Bank deposits are required to be collateralized as specified under Government Code Section 53630 et. seq. The Director of Finance and Administrative Services, at their discretion, may waive the collateralization requirements for any portion that is covered by federal deposit insurance.

Commercial Paper. Commercial paper of "prime" quality of the highest ranking or of the highest letter and number rating as provided for by a NRSRO. The entity that issues the commercial paper shall meet all of the following conditions: (i) is organized and operating in the United States as a general corporation, (ii) has total assets in excess of five hundred million dollars (\$500,000,000), and (iii) has debt other than commercial paper, if any, that is rated at least "A", or its equivalent, by a NRSRO.

Eligible commercial paper shall have a maximum maturity of 270 days or less and not represent more than 10 percent of the outstanding paper of an issuing corporation. A maximum of 25 percent of the portfolio may be invested in this category.

Bankers' Acceptances. Bankers' acceptances, otherwise known as bills of exchange or time drafts that are drawn on and accepted by a commercial bank. Purchases are limited to bankers' acceptances issued by domestic or foreign banks, which are eligible for purchase by the Federal Reserve System. Purchases of bankers' acceptances may not exceed 180 days maturity. Eligible bankers' acceptances are restricted to issuing financial institutions with a short-term debt rating of at least "A-1", or its equivalent, by a NRSRO.



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No more than 30 percent of the District's money may be in bankers' acceptances of any one commercial bank, while a maximum of 40 percent of the portfolio may be invested in this category.

State of California Local Agency Investment Fund (LAIF). There is no limitation as to the percentage of the portfolio that may be invested in this category. However, the amount invested may not exceed the current maximum allowed by LAIF.

Local Government Investment Pools (LGIP). Shares of beneficial interest issued by a joint powers authority organized pursuant to Government Code Section 6509.7. To be eligible for purchase, the pool shall meet all of the following conditions: (i) must meet the requirements of California Government Code Section 53601(p), (ii) the pool must seek to maintain a stable Net Asset Value ("NAV"), and (iii) the pool must be rated at least "AAm", or its equivalent, by a NRSRO. There is no limitation as to the percentage of the portfolio that may be invested in this category. However, the amount invested may not exceed the current maximum allowed by the pool.

Money Market Funds. Shares of beneficial interest issued by diversified management companies that are money market funds registered with the Securities and Exchange Commission. The company shall have met either of the following criteria: (A) attained the highest ranking or the highest letter and numerical rating provided by not less than two NRSROs and (B) retained an investment adviser registered or exempt from registration with the Securities and Exchange Commission with not less than five years of experience managing money market mutual funds with assets under management in excess of five hundred million dollars (\$500,000,000). A maximum of 20 percent of the portfolio may be invested in this category.

Repurchase Agreements. Repurchase agreements are to be used as short-term investments not to exceed 1 year. Repurchase agreements shall only be made only with counterparties that are a nationally or state-chartered bank that has or has had a significant banking relationship with the District.

The District shall have a properly executed master repurchase agreement with each counterparty for which it enters into an agreement for repurchase agreements. Collateral of at least 102 percent of market value of principal and accrued interest is required. For any repurchase agreement with a term of more than one day, the value of the underlying securities must be reviewed on an on-going basis according to market conditions. Market value must be calculated each time there is a substitution of collateral. Collateral is limited to obligations of the United States government and its agencies. Collateral must be delivered to the District's custodian bank or handled under a properly executed master repurchase agreement. The District, or its trustee, shall have a perfected first security interest in all collateral. A maximum of 10 percent of the portfolio may be invested in this category.

9.0 PROHIBITED INVESTMENTS

Section 53601.6 of the Government Code lists the investments that are prohibited. Prohibited investments shall include, but are not limited to, equity securities, inverse floaters, range notes, interest-only strips that are derived from a pool of mortgages, or any investment that could result in zero interest earned if held to maturity.

The purchase of any investment permitted by the Government Code, but not listed as an authorized investment in section 7.0 of this Policy is prohibited without the prior approval of the Board.



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10.0 REVIEW OF INVESTMENT PORTFOLIO

The securities held by the District must be in compliance with Section 8.0 Authorized and Suitable Investments at the time of purchase. Because some securities may not comply with Section 8.0 Authorized and Suitable Investments subsequent to the date of purchase, the Director of Finance and Administrative Services or their designee shall at least annually review the portfolio to identify those securities that do not comply. The Director of Finance and Administrative Services or their designee shall establish procedures to report to the Board, should one exist, major and critical incidences of noncompliance identified through the review of the portfolio.

11.0 INVESTMENT POOLS/MUTUAL FUNDS DUE DILIGENCE

A thorough investigation of the pool/fund is required prior to investing, and on a continual basis. There shall be a questionnaire developed which will answer the following general questions:

1. A description of eligible investment securities, and a written statement of investment policy and objectives.
2. A description of interest calculations and how it is distributed, and how gains and losses are treated.
3. A description of how the securities are safeguarded (including the settlement processes), and how often the securities are priced and the program audited.
4. A description of who may invest in the program, how often, what size deposit and withdrawal are allowed.
5. A schedule for receiving statements and portfolio listings.
6. Are reserves, retained earnings, etc. utilized by the pool/fund?
7. A fee schedule, and when and how is it assessed.
8. Is the pool/fund eligible for bond proceeds and/or will it accept such proceeds?

12.0 COLLATERALIZATION

Collateralization will be required on two types of investments: certificates of deposit and repurchase (and reverse repurchase) agreements. In order to anticipate market changes and provide a level of security for all funds, the collateralization level will be 110% of market value for Certificate of Deposits and 102% for reverse repurchase agreements of principal and accrued interest.

The District chooses to limit collateral to the following: U.S. Treasuries and Federal Agency Obligations. Collateral will always be held by an independent third party with whom the entity has a current custodial agreement. A clearly marked evidence of ownership (safekeeping receipt) must be supplied to the entity and retained. The right of collateral substitution is granted.

13.0 SAFEKEEPING AND CUSTODY

All security transactions, including collateral for repurchase agreements, entered into by the (Local Agency) shall be conducted on a delivery-versus-payment (DVP) basis. Securities will be held by a third party custodian designated by the Treasurer and evidenced by safekeeping receipts.



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14.0 DIVERSIFICATION AND MAXIMUM MATURITIES

It is the policy of the District to diversify its investment portfolio. Assets shall be diversified to eliminate the risk of loss resulting from over-concentration of assets in a specific maturity, a specific issuer or a specific class of securities. Diversification strategies shall be determined and revised periodically. Adequate diversification shall be applied to the individual issuers of debt, both within each class of investments and collectively. With the exception of U.S. Treasuries, Federal Agency securities, LGIPs, and LAIF, the District's investment in any one issuer is limited to 5 percent of the District's surplus funds.

To the extent possible, the District will attempt to match its investments with anticipated cash flow requirements. The maximum maturity of individual investments shall not exceed the limits set forth in Section 8.0. Where no maturity limit is stated, no investment shall exceed a maturity of five years from the date of purchase unless the Board has granted express authority to make that investment either specifically or as a part of an investment program approved by the Board no less than three months prior to the investment. With respect to maximum maturities, this Policy authorizes investing reserve funds beyond five years if the maturity of such investments is made to coincide as nearly as practicable with the expected use of the funds.

15.0 INTERNAL CONTROLS

The Director of Finance and Administrative Services shall establish a system of internal controls designed to prevent losses due to fraud, employee error, misrepresentation by third parties, unanticipated market changes, and/or imprudent actions by employees of the District. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that 1) the cost of a control should not exceed the benefits likely to be derived and 2) the valuation of costs and benefits requires estimates and judgments by management. Compliance with this Policy and internal controls shall be reviewed annually by the District's independent, external auditors.

16.0 PERFORMANCE STANDARDS

The investment performance of the District's operating portfolio shall be evaluated and compared to an appropriate benchmark in order to assess the success of the investment program relative to the District's Safety, Liquidity and Yield objectives. This review will be conducted annually with the Board's Finance Committee.

17.0 INVESTMENT REPORTING

- a. **Monthly.** The Director of Finance-Treasurer and/or Investment officer shall prepare a monthly investment report for review and approval by the governing Board, including a management summary that provides an analysis of the status of the current investment portfolio and transactions made over the last quarter. This management summary will be prepared in a manner which will allow the governing Board to ascertain whether investment activities during the reporting period have conformed to the investment policy. The report will include the following.
 1. Listing of individual securities held at the end of the reporting period;
 2. Cost and market value of all securities, including realized and unrealized market value gains or losses in accordance with GASB requirements;
 3. Average weighted yield to maturity of portfolio;
 4. Listing of investment by maturity date;



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- 5. Percentage of the total portfolio, which each type of investment represents;
- 2. Statement of compliance with Investment Policy, including an explanation of any compliance exceptions (CGC Section 53646); and
- 2. Certification of sufficient liquidity to meet budgeted expenditures over the ensuing six months (CGC Section 53646).
- b. **Quarterly.** On a quarterly basis, the District's investment adviser shall report the total rate of return on each of the District's portfolios to the governing Board.
- c. **Annually.** On an annual basis, the Director of Finance-Treasurer shall present the Investment Policy, together with any proposed amendments, to the Governing Body for its consideration.

As specified in CGC 53646(e), if funds are placed in LAIF, FDIC insured accounts and/or in an LGIP, the foregoing report elements may be replaced by copies of the latest statements from such institutions. The report must also include a certification that (1) all investment actions executed since the last report have been made in full compliance with the Investment Policy and, (2) the Beaumont Cherry Valley Water District will meet its expenditure obligations for the next six months as required by CGC 53646(b)(2) and (3) respectively. The Director of Finance and Administrative Services shall maintain a complete and timely record of all investment transactions.

18.0 POLICY ADOPTION AND REVIEW

This Policy shall be adopted by resolution of the Board. Moreover, the Policy shall be reviewed on an annual basis and modifications, if any, must be approved by the Board by resolution.



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19.0 ALLOWABLE INVESTMENT INSTRUMENTS PER CALIFORNIA GOVERNMENT CODE

ALLOWABLE INVESTMENT INSTRUMENTS PER STATE GOVERNMENT CODE (AS OF JANUARY 1, 2017)^A APPLICABLE TO ALL LOCAL AGENCIES^B			
Investment Type	Maximum Maturity^C	Maximum Specified % of Portfolio^D	Minimum Quality Requirements
Local Agency Bonds	5 years	None	None
US Treasury Obligations:	5 years	None	None
State Obligations – CA and others	5 years	None	None
CA Local Agency Obligations	5 years	None	None
US Agency Obligations	5 years	None	None
Bankers Acceptances	180 days	40% ^E	None
Commercial Paper – Pooled Funds ^G	270 days	40% of the District's money ^G	Highest letter and number rating by an NRSRO ^H
Commercial Paper – Non-Pooled Funds ^I	270 days	25% of the District's money ^G	Highest letter and number rating by an NRSRO ^H
Negotiable Certificates of Deposit	5 years	30% ^J	None
Non-negotiable Certificates of Deposit	5 years	None	None
Placement Service Deposits	5 years	30% ^K	None
Placement Service Certificates of Deposit	5 years	30% ^K	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements and Securities Lending Agreements	92 days ^L	20% of the base value of the portfolio	None ^M
Medium-Term Notes ^N	5 years	30%	"A" rating category or its equivalent or better
Mutual Funds and Money Market Mutual Funds	N/A	20% ^O	Multiple ^{P,Q}
Collateralized Bank Deposits	5 years	None	None
Mortgage Pass-Through Securities	5 years	20%	"AA" rating category or its equivalent or better ^R
County Pooled Investment Funds	N/A	None	None
Joint Powers Authority Pool	N/A	None	Multiple ^S
Local Agency Investment Fund (LAIF)	N/A	None	None
Voluntary Investment Program Fund ^T	N/A	None	None
Supranational Obligations ^U	5 years	30%	"AA" rating category or its equivalent or better

(Source: *Local Agency Investment Guidelines: Update for 2017* published by the California Debt and Investment Advisory Commission (CDIAC). See Notes to AUTHORIZED AND SUITABLE INVESTMENTS TABLE on the following page for footnote references in this table.)



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Notes to Authorized and Suitable Investments Table

- A. Sources: Sections 16340, 16429.1, 53601, 53601.8, 53635, 53635.2, 53635.8, and 53638.
- B. Municipal Utilities Districts have the authority under the Public Utilities Code Section 12871 to invest in certain securities not addressed here.
- C. Section 53601 provides that the maximum term of any investment authorized under this section, unless otherwise stated, is five years. However, the Board of Directors may grant express authority to make investments either specifically or as a part of an investment program approved by the legislative body that exceeds this five year maturity limit. Such approval must be issued no less than three months prior to the purchase of any security exceeding the five-year maturity limit.
- D. Percentages apply to all portfolio investments regardless of source of funds. For instance, cash from a reverse repurchase agreement would be subject to the restrictions.
- E. No more than 30 percent of the District's money may be in bankers' acceptances of any one commercial bank.
- F. "Select Agencies" are defined as a "city, a district, or other local agency that do[es] not pool money in deposits or investment with other local agencies, other than local agencies that have the same governing body."
- G. Local agencies, other than counties or a city and county, may purchase no more than 10 percent of the outstanding commercial paper of any single issuer.
- H. Issuing corporation must be organized and operating within the U.S., have assets in excess of \$500 million, and debt other than commercial paper must be in a rating category of "A" or its equivalent or higher by a nationally recognized statistical rating organization, or the issuing corporation must be organized within the U.S. as a special purpose corporation, trust, or LLC, has program credit enhancements, and has commercial paper that is rated "A-1" or higher, or the equivalent, by a nationally recognized statistical rating agency.
- I. "Other Agencies" are counties, a city and county, or other local agency "that pools money in deposits or investments with other local agencies, including local agencies that have the same governing body." Local agencies that pool exclusively with other local agencies that have the same governing body must adhere to the limits set for "Select Agencies," above.
- J. No more than 30 percent of the District's money may be in negotiable certificates of deposit that are authorized under Section 53601(i).
- K. No more than 30 percent of the District's money may be invested in deposits, including certificates of deposit, through a placement service (excludes negotiable certificates of deposit authorized under Section 53601(i)).
- L. Reverse repurchase agreements or securities lending agreements may exceed the 92-day term if the agreement includes a written codicil guaranteeing a minimum earning or spread for the entire period between the sale of a security using a reverse repurchase agreement or securities lending agreement and the final maturity dates of the same security.
- M. Reverse repurchase agreements must be made with primary dealers of the Federal Reserve Bank of New York or with a nationally or state chartered bank that has a significant relationship with the local agency. The District must have held the securities used for the agreements for at least 30 days.
- N. "Medium-term notes" are defined in Section 53601 as "all corporate and depository institution debt securities with a maximum remaining maturity of five years or less, issued by corporations organized and operating within the United States or by depository institutions licensed by the United States or any state and operating within the United States."
- O. No more than 10 percent invested in any one mutual fund. This limitation does not apply to money market mutual funds.
- P. A mutual fund must receive the highest ranking by not less than two nationally recognized rating agencies or the fund must retain an investment advisor who is registered with the SEC (or exempt from registration), has assets under management in excess of \$500 million, and has at least five years' experience investing in instruments authorized by Sections 53601 and 53635.
- Q. A money market mutual fund must receive the highest ranking by not less than two nationally recognized statistical rating organizations or retain an investment advisor registered with the SEC or exempt from registration and who has not less than five years' experience investing in money market instruments with assets under management in excess of \$500 million.
- R. Issuer must be rated in a rating category of "A" or its equivalent or better as provided by a nationally recognized statistical rating organization.
- S. A joint powers authority pool must retain an investment advisor who is registered with the SEC (or exempt from registration), has assets under management in excess of \$500 million, and has at least five years' experience investing in instruments authorized by Section 53601, subdivisions (a) to (o).
- T. Local entities can deposit between \$200 million and \$10 billion into the Voluntary Investment Program Fund, upon approval by their governing bodies. Deposits in the fund will be invested in the Pooled Money Investment Account.
- U. Only those obligations issued or unconditionally guaranteed by the International Bank for Reconstruction and Development (IBRD), International Finance Corporation (IFC), and Inter-American Development Bank (IADB).



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20.0 GLOSSARY OF TERMS

AGENCY SECURITIES: Securities issued by a U.S. government-sponsored entity (GSE) and federally related institutions. Examples of a GSE include: Federal Farm Credit Bank System (FFCB), Federal Home Loan Bank (FHLB), Federal Home Loan Mortgage Company (FHLMC-Freddie Mac), Federal National Mortgage Association (FNMA-Fannie Mae), and Student Loan Marketing Association (SLMA-Sallie Mae).

ASKED: The price at which securities are offered.

BANKERS' ACCEPTANCE (BA): A draft, bill, or exchange accepted by a bank or trust company. The accepting institution guarantees payment of the bill, as well as the issuer.

BENCHMARK: A comparative base for measuring the performance or risk tolerance of the investment portfolio. A benchmark should represent a close correlation to the level of risk and the average duration of the portfolio's investments.

BID: The price offered by a buyer of securities.

BROKER: A broker brings buyers and sellers together for a commission.

CALLABLE SECURITY: A security that is redeemable by the issuer before the scheduled maturity. Bonds are usually called when the interest rates fall so significantly that the issuer can save money by floating new bonds at lower rates.

CERTIFICATE OF DEPOSIT (CD): A time deposit with a specific maturity evidenced by a Certificate. Large-denomination CD's are typically negotiable.

COLLATERAL: Securities, evidence of deposit or other property, which a borrower pledges to secure repayment of a loan. Also refers to securities pledged by a bank to secure deposits of public monies.

ANNUAL FINANCIAL REPORT: The official annual report of the Beaumont-Cherry Valley Water District. It includes financial statements prepared in conformity with GAAP. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions and extensive introductory material.

COUPON: (a) The annual rate of interest that a bond's issuer promises to pay the bondholder on the bond's face value. (b) A certificate attached to a bond evidencing interest due on a payment date.

DEALER: A dealer, as opposed to a broker, acts as a principal in all transactions, buying and selling for his own account.

DEBENTURE: A bond secured only by the general credit of the issuer.

DELIVERY VERSUS PAYMENT (DVP): The delivery of securities with an exchange of money for the securities.



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DERIVATIVES: (1) Financial instruments whose return profile is linked to, or derived from, the movement of one or more underlying index or security, and may include a leveraging factor, or (2) financial contracts based upon notional amounts whose value is derived from an underlying index or security (interest rates, foreign exchange rates, equities or commodities).

DISCOUNT: The difference between the cost price of a security and its maturity when quoted at lower than face value. A security selling below original offering price shortly after sale also is considered to be at a discount.

DIVERSIFICATION: Dividing investment funds among a variety of securities offering independent returns with the goal of spreading risk throughout the portfolio holdings.

DURATION: A measure of the sensitivity of the price (the value of principal) of a fixed-income investment to a change in interest rates. Duration is expressed as a number of years. Rising interest rates mean falling bond prices, while declining interest rates mean rising bond prices.

FEDERAL DEPOSIT INSURANCE CORPORATION (FDIC): A federal agency that insures bank deposits.

LIQUIDITY: A liquid asset is one that can be converted easily and rapidly into cash without a substantial loss of value.

LOCAL AGENCY INVESTMENT FUND (LAIF): A voluntary program created by state statute as an investment alternative for California's local governments and Special Districts under the administration of the California State Treasurer's Office. All securities are purchased under the authority of the Government Code Section 16430 and 16480.4.

LOCAL GOVERNMENT INVESTMENT POOL (LGIP): A state or local government pool offered to public entities for the investment of public funds.

MARKET VALUE: The price at which a security is trading and could presumably be purchased or sold.

MASTER REPURCHASE AGREEMENT: A written contract covering all future transactions between the parties that establishes each party's rights in the transactions. A master agreement will often specify, among other things, the right of the buyer-lender to liquidate the underlying securities in the event of default by the seller borrower.

MATURITY: The date upon which the principal or stated value of an investment becomes due and payable.

MONEY MARKET: The market in which short-term debt instruments (bills, commercial paper, bankers' acceptances, etc.) are issued and traded.

NATIONALLY RECOGNIZED STATISTICAL RATINGS ORGANIZATION (NRSRO): A credit rating agency that provides credit ratings that are used by the U.S. government and investors as benchmarks. Examples include Moody's, Standard & Poor's, and Fitch Ratings.

OFFER: The price asked by a seller of securities.



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OPEN MARKET OPERATIONS: Purchases and sales of government and certain other securities in the open market by the New York Federal Reserve Bank as directed by the FOMC in order to influence the volume of money and credit in the economy. Purchases inject reserves into the bank system and stimulate growth of money and credit; sales have the opposite effect. Open market operations are the Federal Reserve's most important and most flexible monetary policy tool.

PORTFOLIO: Collection of securities held by an investor.

PRIMARY DEALER: A group of government securities dealers who submit daily reports of market activity and positions and monthly financial statements to the Federal Reserve Bank of New York and are subject to its informal oversight. Primary dealers include Securities and Exchange Commission (SEC)-registered securities broker-dealers, banks, and a few unregulated firms.

PRUDENT INVESTOR STANDARD: An investment standard to be followed by those authorized to make investment decisions on behalf of a local agency. Those authorized shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of that agency.

QUALIFIED PUBLIC DEPOSITORIES: A financial institution which does not claim exemption from the payment of any sales or compensating use or ad valorem taxes under the laws of this state, which has segregated for the benefit of the commission eligible collateral having a value of not less than its maximum liability and which has been approved by the Public Deposit Protection Commission to hold public deposits.

RATE OF RETURN: The yield obtainable on a security based on its purchase price or its current market price. This may be the amortized yield to maturity on a bond the current income return.

REPURCHASE AGREEMENT (REPO): A holder of securities sells these securities to an investor with an agreement to repurchase them at a fixed price on a fixed date. The security "buyer" in effect lends the "seller" money for the period of the agreement, and the terms of the agreement are structured to compensate him for this.

REVERSE REPURCHASE AGREEMENT (REVERSE REPO): A reverse-repurchase agreement (reverse repo) involves an investor borrowing cash from a financial institution in exchange for securities. The investor agrees to repurchase the securities at a specified date for the same cash value plus an agreed upon interest rate. Although the transaction is similar to a repo, the purpose of entering into a reverse repo is quite different. While a repo is a straightforward investment of public funds, the reverse repo is a borrowing.

SAFEKEEPING: A service to customers rendered by banks for a fee whereby securities and valuables of all types and descriptions are held in the bank's vaults for protection.

SECONDARY MARKET: A market made for the purchase and sale of outstanding issues following the initial distribution.

SECURITIES & EXCHANGE COMMISSION: Agency created by Congress to protect investors in securities transactions by administering securities legislation.



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TREASURY BILLS: A non-interest bearing discount security issued by the U.S. Treasury to finance the national debt. Most bills are issued to mature in three months, six months, or one year.

TREASURY BONDS: Long-term coupon-bearing U.S. Treasury securities issued as direct obligations of the U.S. Government and having initial maturities of more than 10 years.

TREASURY NOTES: Medium-term coupon-bearing U.S. Treasury securities issued as direct obligations of the U.S. Government and having initial maturities from two to 10 years.

YIELD: The rate of annual income return on an investment, expressed as a percentage.



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PURPOSE

This Investment Policy is set forth by Beaumont-Cherry Valley Water District (hereinafter referred to as "District") for the following purposes:

- a. To establish a clear understanding for the governing Board, management, responsible employees, citizens and third parties of the objectives, policies and guidelines for the investment of the District's idle and surplus funds;
- b. To offer guidance to investment staff and any external investment advisers on the investment of District funds; and
- c. To establish a basis for evaluating investment results.

The District establishes investment policies that meet its current investment goals. The District shall review this policy annually and may change its policies as its investment objectives change.

SCOPE

This investment policy applies to all financial assets and investment activities of the District with the following exceptions:

- a. The Deferred Compensation Plan is excluded because it is managed by a third party administrator and invested by individual plan participants; and
- b. Proceeds of debt issuance shall be invested in accordance with the general investment philosophy of the District as set forth in this policy; however, such proceeds are invested in accordance with permitted investment provisions of their specific bond indentures.

DELEGATION OF AUTHORITY

Section 53600 et seq. of the Government Code provides legal authorization for the investment or deposit of funds of local agencies. All investments of Beaumont-Cherry Valley Water District shall conform to the restrictions of those laws. In addition, further requirements shall be established taking into consideration prudent investment standards.

Management responsibility for the investment program is hereby delegated to the General Manager, who shall establish written procedures for the operation of the investment program consistent with this investment policy. Procedures should include references to: safekeeping, PSA repurchase agreements, wire transfer agreements, collateral/depository agreements and banking services contracts, as appropriate. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the General Manager. The General Manager shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials. Under the provision of California



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Government Code 53600.3, the General Manager is a trustee and a fiduciary subject to the prudent investor standard.

The District may engage the services of an external investment manager to assist in the management of the District's investment portfolio in a manner consistent with the District's objectives. Such external manager may be granted discretion to purchase and sell investment securities in accordance with this Investment Policy. Such manager must be registered under the Investment Advisers Act of 1940.

PRUDENT INVESTOR STANDARD

The Prudent Investor Standard shall be used by investment officials, and shall be applied in the context of managing an overall portfolio. Investment staff acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported within 30 days and appropriate action is taken to control adverse developments.

The **Prudent Investor Standard**: When investing, reinvesting, purchasing, acquiring, exchanging, selling, and managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency. Within the limitations of this section and considering individual investments as part of an overall strategy, a trustee is authorized to acquire investments as authorized by law.

ETHICS AND CONFLICTS OF INTEREST

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions.

OBJECTIVES

The primary objectives, in priority order, of investment activities shall be safety, liquidity and return.

SAFETY

Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio.

LIQUIDITY

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands (static liquidity). Furthermore, since all possible cash demands



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cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets (dynamic liquidity). A portion of the portfolio also may be placed in money market mutual funds or local government investment pools which offer same-day liquidity for short-term funds.

RETURN

The investment portfolio shall be designed with the objective of attaining a market rate of return through budgetary and economic cycles, taking into account the District's investment risk constraints, the cash flow characteristics of the portfolio and state law.

AUTHORIZED AND SUITABLE INVESTMENTS

The Beaumont-Cherry Valley Water District is empowered by California Government Code 53601 et seq. to invest in the following:

- A. Bonds issued by the Beaumont-Cherry Valley Water District.
- B. United States Treasury Bills, Notes & Bonds.
- C. Registered state warrants or treasury notes or bonds issued by the State of California.
- D. Bonds, notes, warrants or other evidence of debt issued by a local agency within the State of California, including pooled investment accounts sponsored by the State of California, County Treasurers, other local agencies or Joint Powers Agencies.
- E. Obligations issued by Agencies or Instrumentality of the U.S. Government
- F. Bankers Acceptances with a term not to exceed 270 days. Not more than 40% of surplus funds can be invested in Bankers Acceptances and no more than 30% of surplus funds can be invested in the Bankers Acceptances of any single commercial bank.
- G. Prime Commercial Paper of U.S. Corporations with assets greater than \$500 million with a term not to exceed 180 days and the highest ranking issued by Moody's Investors Service or Standard & Poor's Corp. Commercial Paper cannot exceed 15% of total surplus funds, provided that if the average maturity of all Commercial Paper does not exceed 31 days, up to 30% of surplus funds can be invested in Commercial Paper.
- H. Negotiable Certificates of Deposit issued by Federal or State Chartered banks or associations. Not more than 30% of surplus funds can be invested in certificates of deposit.
- I. Repurchase/Reverse Repurchase Agreements of any securities authorized by this Section. Securities purchased under these agreements shall be no less than 102% of market value (See special limits in CGC 53601.i)



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J. Medium term notes (not to exceed 5 years) of U.S. corporations rated "A" or better by Moody's or S&P. Not more than 30% of surplus funds can be invested in medium term notes.

K. Shares of beneficial interest issued by diversified management companies (Money Market Mutual funds) investing in the securities and obligations authorized by this Section. Such Funds must carry the highest rating of at least two of the three largest national rating agencies. Not more than 15% of surplus funds can be invested in Money Market Mutual Funds.

L. Funds held under the terms of a Trust Indenture or other contract or agreement may be invested according to the provisions of those indentures or agreements.

M. Collateralized bank deposits with a perfected security interest in accordance with the Uniform Commercial Code (VCC) or applicable federal security regulations.

N. Any mortgage pass-through security, collateralized mortgage obligation, mortgage backed or other pay-through bond, equipment lease-backed certificate, consumer receivable pass-through certificate or consumer receivable backed bond of a maximum maturity of five years. Securities in this category must be rated AA or better by a nationally recognized rating service. Not more than 20% of surplus funds may be invested in this category of securities.

O. Any other investment security authorized under the provision of CGC 5921 and 53601.

Also, see CGC 53601 for detailed summary of the limitations and special conditions that apply to each of the above listed investment securities.

COLLATERALIZATION

All certificates of deposits must be collateralized by U.S. Treasury Obligations. Collateral must be held by a third party trustee and valued on a monthly basis. The percentage of collateralization on repurchase and reverse repurchase agreements will adhere to the amount required under CGC 53601(iX2).

PROHIBITED INVESTMENT VEHICLES AND PRACTICES

State law notwithstanding, any investments not specifically described herein are prohibited, including, but not limited to, mutual funds (other than government money market funds), unregulated and/or unrated investment pools or trusts, and futures and options.

In accordance with Government Code Section 53601.6, investment in inverse floaters, range notes, or mortgage derived interest-only strips is prohibited.

Investment in any other security that could result in a zero interest accrual if held to maturity is prohibited.

Trading securities for the sole purpose of speculating on the future direction of interest rates is prohibited.



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Purchasing or selling securities on margin is prohibited.

The use of reverse repurchase agreements, securities lending or any other form of borrowing or leverage is prohibited.

The District pursues prudent active management strategies in order to enhance return and reduce risk as market conditions change over time.

MITIGATING CREDIT RISK IN THE PORTFOLIO

Credit risk is the risk that a security or a portfolio will lose some or all of its value due to a real or perceived change in the ability of the issuer to repay its debt. The District shall mitigate credit risk by adopting the following strategies:

No more than 5% of the total portfolio may be invested in securities of any single bank, bank holding company, or other non-governmental issuer.

The District may elect to sell a security prior to its maturity and record a capital gain or loss in order to improve the quality, liquidity or yield of the portfolio in response to market conditions or the District's risk preferences.

If securities owned by the District are downgraded by either Moody's or S&P to a level below the quality required by this Investment Policy, it shall be the District's policy to review the credit situation and make a determination as to whether to sell or retain such securities in the portfolio. If a decision is made to retain a downgraded security in the portfolio, its presence in the portfolio will be monitored and reported quarterly to the governing Board.

The diversification requirements described herein, and in the Table on Page 6 are designed to mitigate credit risk in the portfolio.

MITIGATING MARKET RISK IN THE PORTFOLIO

Market risk is the risk that the portfolio will decline in value (or will not optimize its value) due to changes in the general level of interest rates. The District recognizes that, over time, longer-term portfolios achieve higher returns. On the other hand, longer-term portfolios have higher volatility of return. The District shall mitigate market risk by providing adequate liquidity for short-term cash needs, and by marking some longer-term investments only with funds that are not needed for current cash flow purposes. The District further recognizes that certain types of securities, including variable rate securities, securities with principal pay downs prior to maturity, and securities with embedded options, will affect the market risk profile of the portfolio differently in different interest rate environments. The District, therefore, adopts the following strategies to control and mitigate its exposure to market risk.

The Board of Directors has approved the purchase of securities with maturities in excess of five years for the Operating Reserve portfolio. Purchases of such securities shall not exceed 30 percent of surplus funds unless prior approval is given by the Board of Directors.



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The maximum stated final maturity of individual securities in the portfolio shall be five (5) years, as defined more specifically in this policy;
The duration of each portfolio shall typically be equal to the duration of its market benchmark, plus or minus 10%.

REPORTING

- a. **Monthly.** The Director of Finance-Treasurer and/or Investment officer shall prepare a monthly investment report for review and approval by the governing Board, including a management summary that provides an analysis of the status of the current investment portfolio and transactions made over the last quarter. This management summary will be prepared in a manner, which will allow the governing Board to ascertain whether investment activities during the reporting period have conformed to the investment policy. The report will include the following.
 1. Listing of individual securities held at the end of the reporting period;
 2. Cost and market value of all securities, including realized and unrealized market value gains or losses in accordance with GASB requirements;
 3. Average weighted yield to maturity of portfolio;
 4. Listing of investment by maturity date;
 5. Percentage of the total portfolio, which each type of investment represents;
 2. Statement of compliance with Investment Policy, including an explanation of any compliance exceptions (CGC Section 53646); and
 2. Certification of sufficient liquidity to meet budgeted expenditures over the ensuing six months (CGC Section 53646).
- b. **Quarterly.** On a quarterly basis, the District's investment adviser shall report the total rate of return on each of the District's portfolios to the governing Board.
- c. **Annually.** On an annual basis, the Director of Finance-Treasurer shall present the Investment Policy, together with any proposed amendments, to the Governing Body for its consideration.

As specified in CGC 53646(e), if funds are placed in LAIF, FDIC insured accounts and/or in a county investment pool, the foregoing report elements may be replaced by copies of the latest statements from such institutions. The report must also include a certification that (1) all investment actions executed since the last report have been made in full compliance with the Investment Policy and, (2) the Beaumont Cherry Valley Water District will meet its expenditure obligations for the next six months as required by CGC 53646(b)(2) and (3) respectively. The General Manager shall maintain a complete and timely record of all investment transactions.



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INVESTMENT LIMITATIONS

SUMMARY OF INVESTMENT LIMITATIONS					
Type of Security	% Limit Per Issuer	% Limit Per Type Security	of	Minimum Quality	Maturity Limit
U.S. Treasuries	n/a	100%		n/a	5 years
Federal Agencies:		100%		n/a	5 years
GNMA	50%				
Farm Credit	30%				
FHLB	30%				
FHLMC	30%				
FNMA	30%				
FDIC - Guaranteed	30%				
TVA(Tennessee Valley Auth.)	30%				
Other Agencies	30% each				
<i>State of California, LAIF</i>		Allowable Maximum			
California State and Local Agencies obligations	5%*	Allowable Maximum 20%		A/A	5 years
Bankers' Acceptances	5	40		AI/P1	180 days
Commercial Paper	5	25		AI /P1	270 days
Negotiable Certificates of Deposits	5	30		AI /P1	5 years
Corporate Medium Term Notes	5	30		A/A	5 years
Time Certificates of Deposit	5	40		AI /P1	5 years
Government Money Market Mutual Funds (Shares of beneficial interest in money market funds)	5	20		AAA	5 years
Repurchase Agreements	5	10		n/a	1 year



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Collateralized Mortgage Obligations (CMOs) and Mortgage-Backed Securities (MBS)	5	20% combined CMOs, MBS' and ABS'	AAA	5 years
Asset-Backed (ABS) Securities	5		AAA	5 years

EXHIBIT ____

17. PURCHASING

- A. **Goal.** The purpose of this purchasing policy is to establish policies and procedures for the Beaumont Cherry Valley Water District (District) that provide for:
- i. Competitive bidding in the open market therefore creating the greatest possible advantage to the District.
 - ii. A cost effective purchasing process that incorporates high ethical standards.
 - iii. Obtaining quality materials, supplies, equipment, and non-professional services at the lowest ultimate cost and in a timely manner.
 - iv. A process to purchase, using effective fiscal controls that assure adherence to budgeted expenses and for obtaining appropriate levels of approval as established herein.

B. Table 1 – Purchasing Requirements and Authorization Table

Purchase Level	Purchase Amount	Solicitation	Contract Required	Minimum Purchase Approval Levels
1	\$0.00 - \$500.00	Not Required ¹	Not Applicable	All Employees ²
2	\$500.01 - \$1,500.00	Not Required ¹	Not Applicable	Supervisors ²
3	\$1,500.01 - \$3,000.00	Informal Quotes	Purchase Orders ³	Supervisors ^{2,4}
4	\$3,000.01 - \$25,000.00	Three Informal Bids	Purchase Orders ³	Supervisors ^{2,4}
5	\$25,001 +	Three Qualifying Bids / Proposals	Service Agreement, Purchase Order ³ , or Contract	Board of Directors

NOTES TO TABLE:

- 1 Although not required, employees are encouraged to use competitive procurement methods whenever possible, such as by obtaining informal quotes
- 2 Purchasing employee’s supervisor (see 17.C. Authorized positions) approval / signature on invoice is required prior to submitting to Accounts Payable for check processing
- 3 Blanket Purchase Orders are permitted, not to exceed two (2) years
- 4 Purchasing employee’s supervisor (see 17.C. Authorized positions) approval / signature on Purchase Order is required prior to making the purchase

- C. **Authorized positions:** The following are considered supervisory personnel for the purposes of approving purchases per Table 1:

<u>Supervisors</u>	<u>Department Directors / GM</u>
1 Production Supervisor	7 Director of Operations
2 Transmission and Distribution Supervisor	8 Director of Engineering
3 Recycled Water Supervisor	9 Director of Finance and Administrative Services
4 Assistant Director of Operations	
5 Field Superintendent	10 General Manager
6 Information Systems Manager	

D. **Definitions**

- i. **Informal Quotes.** For purchases less than \$3,000 (Levels 1 through 3), quotes may be obtained through an informal process (e.g. solicitation of pricing via internet search, email or telephone inquiry). Documentation of the quotes is required.
- ii. **Informal Bids.**
 - a. For procurement of materials, supplies, equipment, and non-professional services in excess of \$3,000 but less than \$25,000 (Level 4), at least three vendors must be contacted for bids / price quotations via written request, email, telephone, legal advertising, or public notice (including District website).
 - b. Regardless of solicitation method, all vendors must receive the same information about specifications and requirements of the product or non-professional service, and all bids submitted must be kept in confidence until the bid is awarded. Vendors will be advised that they will be notified only if they submitted the successful bid.
 - c. All bids received must be documented and retained by the requesting department for two years.
 - d. When a qualified vendor, who has been requested to submit a bid, has not responded by the bid date provided in the request, the bidder is deemed non-responsive. As long as two other vendors have submitted qualifying bids, the non-responsive bidder is considered one of the three bids.
- iii. **Qualifying bids / proposals:** For all procurement of materials, supplies, equipment and non-professional services in excess of \$25,000 (Level 5), formal bidding procedures, as outlined in the District Policy and Procedure Manual, Part III Operations, Sections 11 and 12, will be used.

- E. **Exemptions from Solicitation:** The competitive solicitation process and approval levels will not be required for the procurement of materials, supplies, equipment, and non-professional services under the following circumstances:
- i. **Non-Discretionary Purchases:** These purchases / payments are not readily adaptable to the open market and competitive selection process. Non-discretionary purchases are generally included in the District's operating budget and do not require the issuance of a purchase order. Payments in excess of the General Manager's authorization limit do not require separate Board approval. Examples of non-discretionary purchases include, but are not limited to:
 - a. Utilities
 - b. Insurance premiums (worker's compensation, general liability, etc.)
 - c. Bank charges and fees
 - d. Payroll disbursements, payroll checks, deductions, deposits and tax payments that are supported by a payroll report
 - e. Software license maintenance
 - f. Memberships, dues and subscriptions
 - g. Permitting and other regulatory fees
 - h. Water purchases and related expenses
 - i. Debt service payments
- F. **Cooperative Procurement:** The District may participate in or reference purchases and contracts established by other political jurisdictions, provided the referenced cooperative purchase agreement is established following a competitive bid process. The District's subsequent cooperative purchase agreement may be authorized according to Table 1.
- G. **Inventory Replenishment:** Purchases to replenish the District's warehouse inventory within established inventory re-order levels require no prior authorization provided that the vendor being utilized has been selected via procedures set forth herein within the last twenty-four months as the designated vendor for the items, or class of items, to be purchased.
- H. **Sole Source.** The General Manager has the final responsibility for determining whether a sole source requisition meets the requirements of this policy. Instances when sole source purchasing may be applicable include the following:
 - i. Property or services can be obtained only from a specific vendor (i.e. materials or equipment; one-of-a-kind items, etc.)

- ii. Competitive sourcing is precluded because of the existence of patents, copyrights, and special processes, control of raw materials by vendors or similar circumstances
- iii. Procurement of water or other utility services where it would not be practical or feasible to allow other vendors to provide such services
- iv. Procurement of support services in connection with the assembly, installation or servicing of equipment or software of a highly technical or specialized nature
- v. Procurement of parts or components to be used as replacements in support of equipment manufactured by a particular supplier
- vi. Procurement involving construction where a contractor is already at work on the site and it would not be practical to engage another contractor
- vii. Procurement where only a single supplier in a market is licensed or authorized to service or sell a specific product line
- viii. Procurement of compatible additions to existing equipment where a different manufacturer's equipment would be impractical for the specific need
- ix. The supplier or products are specified and required by the funding agency of a grant or Federal / State contract

J. **Vehicles.** Vehicles may be purchased in accordance with Table 1, in conjunction with the District's Capital Improvement Plan approved by the Board of Directors. Preference will be given to use of the State of California Vehicle Procurement Program, but at the discretion of the General Manager, vehicles may be obtained from an alternative local source if the cost difference does not exceed \$1,500. Consideration may also be given to delivery schedules and availability of inventory.

K. **Emergency Purchases.** Emergency purchases may be made without competitive bidding when unforeseen circumstances present an immediate risk of:

- i. Harm or hazard to the public health, safety and welfare;
- ii. Damage to District property; or
- iii. Serious interruption of District essential services

Since emergency purchases do not normally provide the District an opportunity to obtain competitive quotes, sound judgment shall be used in keeping such orders to an absolute minimum. In addition, the following requirements shall apply:

- i. The Finance Department shall be contacted as soon as possible to obtain a purchase order number
 - a. Documentation explaining the circumstances and nature of the purchase shall be maintained by the Supervisor, General Manager or Department Director
- ii. Emergency purchases at Level 4 require notification of the General Manager within 24 hours
- iii. Emergency purchases at Level 5 require notification of the General Manager within 24 hours. The General Manager will notify the President and/or Vice President of the Board of Directors within an additional 24 hours

If the emergency purchase causes any budget line item to exceed the approved budget, it shall be the responsibility of the department requesting the purchase to obtain subsequent Board of Directors approval for reserve funding or to make a budget transfer to cover the purchase.

Approvals for a budget transfer must be given by the appropriate Supervisor or Manager as determined by the Authorization Table.

All emergency purchases shall be reported to the Board of Directors.

- L. **Change Orders.** Any substantial change to a purchase order or contract shall be documented as a change order.
 - i. Taxes, shipping and handling may cause the purchase order or contract to exceed the authorized amount. These items do not require a change order, even if they exceed 10% of the original purchase order or contract amount.
 - ii. The General Manager may approve change orders to purchase orders or contracts for the procurement of materials, supplies, and equipment, provided:
 - a. The change order is within the scope of the purchase order or contract and the cost of the changed work does not exceed the adopted budget;
 - b. The cumulative total of all change orders is within 10% of the original purchase order or contract amount

- ~~C. **Implementation.** A credit card shall be issued to the General Manager and the Finance Division Manager. District credit cards will not be issued or used by members of the Board of Directors.~~
- ~~i. **Timely Payment.** All credit card bills shall be paid in a timely manner to avoid late fees and finance charges.~~
- ~~ii. **Reasonable Expenses.** All credit card expenses shall be reasonable and necessary to the furtherance of District business. No personal expenses shall be charged on a District credit card. If there is an overlap on a transaction between personal and District business, the employee shall pay for the transaction personally and then request reimbursement by the District.~~
- ~~iii. **Receipts.** All credit-card transactions shall have third-party documents (receipts) attached and the District purpose annotated by the cardholder.~~
- ~~iv. **Review and Approval.** The Director of Finance and Administration shall review and approve credit card transactions by the General Manager cardholder. The General Manager shall review and approve credit card transactions by the Director of Finance and Administration.~~

17. PURCHASING

- A. **Policy.** To purchase small items - such as office supplies, auto parts, and other miscellaneous items costing less than five hundred dollars (\$500) - vendors will be asked to submit pricing information by telephone or written quotation. District accounts are then awarded to those firms that provide the best prices, discounts, etc. Acquisitions are processed on purchase order forms that list instructions to vendors.
- B. **Solicitation.** To purchase items costing more than five-hundred dollars (\$500) and up to twenty-five thousand dollars (\$25,000), quotations will be solicited from vendors and received by telephone, fax or mail, preferably from two (2) or more sources, prior to selecting a preferred supplier and processing a purchase order. The General Manager or designee must approve purchase orders.
- C. **Written Quotes.** For items over twenty five-thousand dollars (\$25,000) or large quantity orders, the District will provide suppliers with a list of items to be purchased. Suppliers will provide written quotes for consideration and recommendation to the Board of Directors for award of contract. Items on the list will be purchased from the supplier quoting the lowest prices and having an acceptable delivery date.
- D. **Vehicles.** Vehicles will be purchased through the State's Vehicle Procurement Program, unless they can be acquired at the same cost or less expensively from local sources by competitive quotation bids in accordance with Paragraph B above.

Beaumont-Cherry Valley Water District 2018 Operating Budget



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Introduction Section



Executive Summary

Honorable Board of Directors:

Staff is pleased to present the Beaumont-Cherry Valley Water District Fiscal Year 2018 Operating Budget to the Board of Directors. For the past five years, the Beaumont-Cherry Valley Water District (District) has been on a journey of stabilization which included the development of integral plans: an Urban Water Management Plan, a Potable Water System Master Plan, a Non-Potable Water System Master Plan and a 10-Year Capital improvement Plan. The journey of stabilization also included strategic focuses on balance sheet integrity including providing for adequate reserves, timely reporting, cash management and a staff with qualified skill sets. These represent a few of the strategic developments and focuses over the last five years.

Although we have been successful in the journey of stabilization, the District is now beginning a journey of advancement, improvement and facility construction including building relationships with Developers, local community partners, the District's Board and the District's staff

In that regard, Staff is pleased to present the Beaumont-Cherry Valley Water District Fiscal Year 2018 Operating Budget to the Board of Directors. Major goals for the District during this period are:

- Assure adequate water supplies for existing customers as well as anticipated growth.
- Comply with State mandates for water conservation.
- Create opportunities for the use of recycled water.
- Complete the District's Non-Potable Water System Master Plan.
- Complete and implement a revised Capacity Fee (Facility Fee) Study.
- Initiate an update to the District's Water Rate Study (last study expired in 2015).
- Continue updates to the District's GIS system.
- Implement salary adjustments based on the Koff & Associates Compensation Study.
- Reorganize staff titles and duties to support enhanced capital improved project coordination and developer project coordination and the development of systemic project costing and tracking.
- Maintain balance sheet integrity by enhancing the District's Reserve Policy, a continuing focus on cash and investment management, staying ahead of changes to the calculation of and reporting of Pension and OPEB liabilities.
- Continue with the development of enhanced District reporting schemes.

The Capital Improvement Budget will be presented, as a separate budget, at the January or February, 2018 Board Meeting. The focus of the Capital Improvement Budget will be on master-planned facilities, implementation of a non-potable water system, improved information technology/telemetry systems, the replacement of aging infrastructure including well pumping facilities and pipelines and replacing vehicles and equipment whose productive lives have expired.

The budget was prepared after considering major policy issues that impact District revenues such as reasonable water conservation efforts and changes in the local rate of development.

The fundamental theme of the document is to present a balanced Budget with conservative estimates for revenues and realistic expense projections.

Revenues

The revenue numbers presented assume a conservative estimate of approximately 10,620 acre feet of both potable and non-potable water delivered to our 17,795 connections. This projection is based on the continuation of reasonable conservation efforts. Should declines in consumption occur, a rate adjustment may be necessary to keep revenues in line with expenses. Capacity (facilities) fees are used as the funding basis for capital improvement projects that are necessary to provide for demand from growth.

Expenses

The labor and benefit costs presented include the first year of a proposed three-year implementation of defined wage increases and corresponding benefit increases resulting from recommendations of the Koff & Associates 2017 Compensation Study and the District's Personnel Committee. Labor costs and corresponding benefits for positions not affected by the Compensation Study were increased by 1.9% as a cost of living (COLA) adjustment based on the comparison of the Consumer Price Index (CPI) from August 2016 to August 2017. State Project Water Purchases in 2018 are being increased by approximately \$800,000 in anticipation of additional water availability to make up for recent limitations of availability primarily due to California's drought conditions.

Summary

In summary, staff is proposing a balanced budget that has estimated total revenues of \$18,161,441, which includes \$12,874,965 of operating revenues, \$5,016,541 of facilities charges, and \$269,935 of other non-operating revenues. The estimated total operating expenses of \$13,718,669 are balanced with operating revenues and other non-operating revenues, which provide for a contribution of \$1,981,012 to capital replacement reserves. The budgeted expenses include changes in wages and benefits, power costs, and purchases of State Water Project water, among other things. The fiscal year 2018 budget utilizes the same assumptions as the 2017 budget including projected actuals from the prior period as a basis.

The District continues to be debt free.

Cash Position Report As of October 31, 2017

Cash Balance Per Account

Account Name	Account Ending #	October 31, 2017	December 31, 2016
Wells Fargo			
Accounts Payable	9810	0	0
Payroll	4160	0	0
General Fund	4152	12,151,971.17	14,904,376.67
Total Cash		\$ 12,151,971.17	\$ 14,904,376.67

Investment Summary

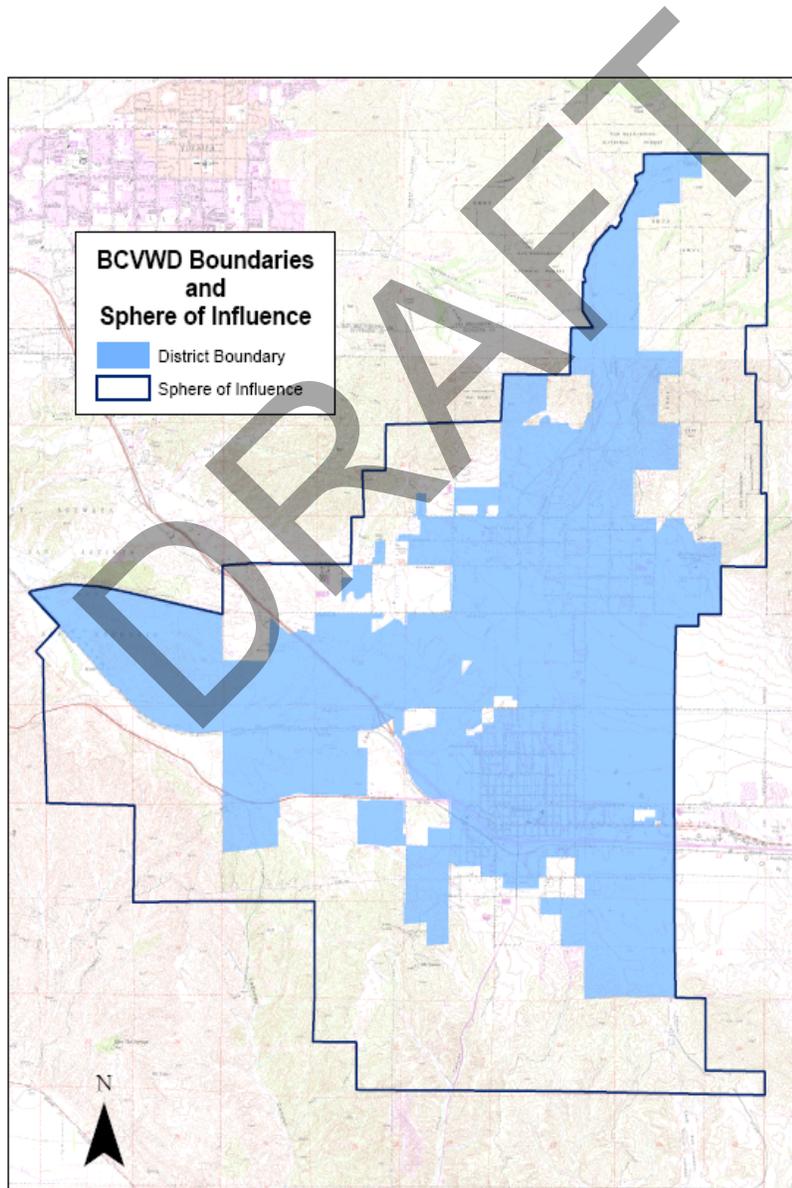
Account Name	October 31, 2017	December 31, 2016	Balance
Ca. State Treasurer's Office: Local Agency Investment Fund	24,134,278.69	23,927,221.72	
CalTRUST Short Term Fund	11,480,276.64	-	
Total Investments	\$ 35,614,555.33	\$ 23,927,221.72	
Total Cash and Investments	\$ 47,766,526.50	\$ 38,831,598.39	\$ 8,934,928.11

Background

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

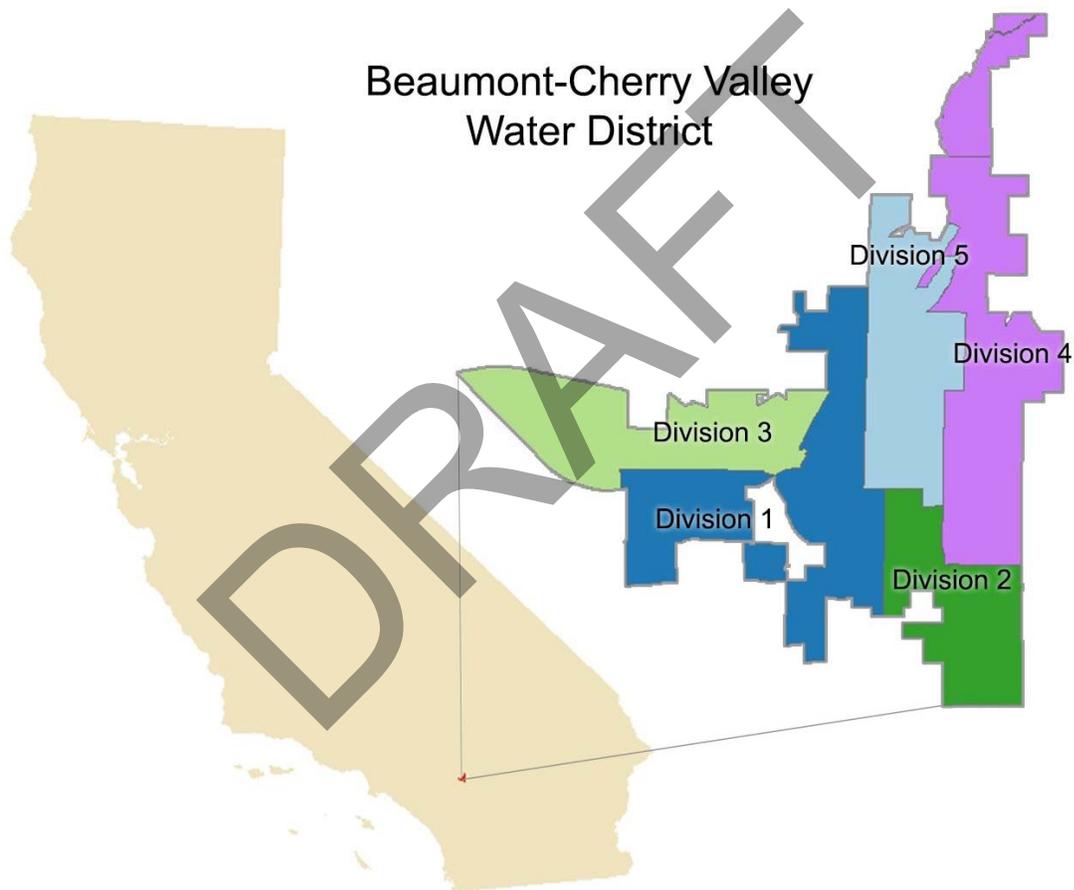
Over many decades, the water system of the Beaumont-Cherry Valley Water District has evolved from a small privately owned company to the system today that serves over 48,000 residents in both the City of Beaumont and the Community of Cherry Valley.

The District's service area is approximately 28 square miles with a majority of the area within the communities of Beaumont and Cherry Valley. The system is served exclusively by ground water using 23 wells. Recharge of the basin is accomplished using imported State Project Water at the District's recharge facilities. A total of 22.85 million gallons of potable and 2 million gallons of non-potable water storage provide peak demand and fire protection reserves. The water distribution system is comprised of over 100 miles of potable water lines and about 40 miles of non-potable water lines (including transmission and distribution lines) from 2 to 36 inches in diameter.



Organization

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



Basis of Budgeting and Accounting

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

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

Budget Control and Amendment

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

The General Manager may exercise discretion in the administration of the Budget to respond to changed circumstances, provided that any single modification in excess of \$50,000 shall require approval by the Board. All budget transfers are documented and tracked in the District's computerized financial system and reported to the Finance and Audit committee at their regular meetings on the first Thursday of each month.

The General Manager may authorize the hiring of full-time staff as necessary, as long as the position or classification has been authorized by the Board. In addition, the General Manager may authorize the hiring of temporary or part-time staff as needed.

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

Financial Section

Budget Summary and Detail by Department

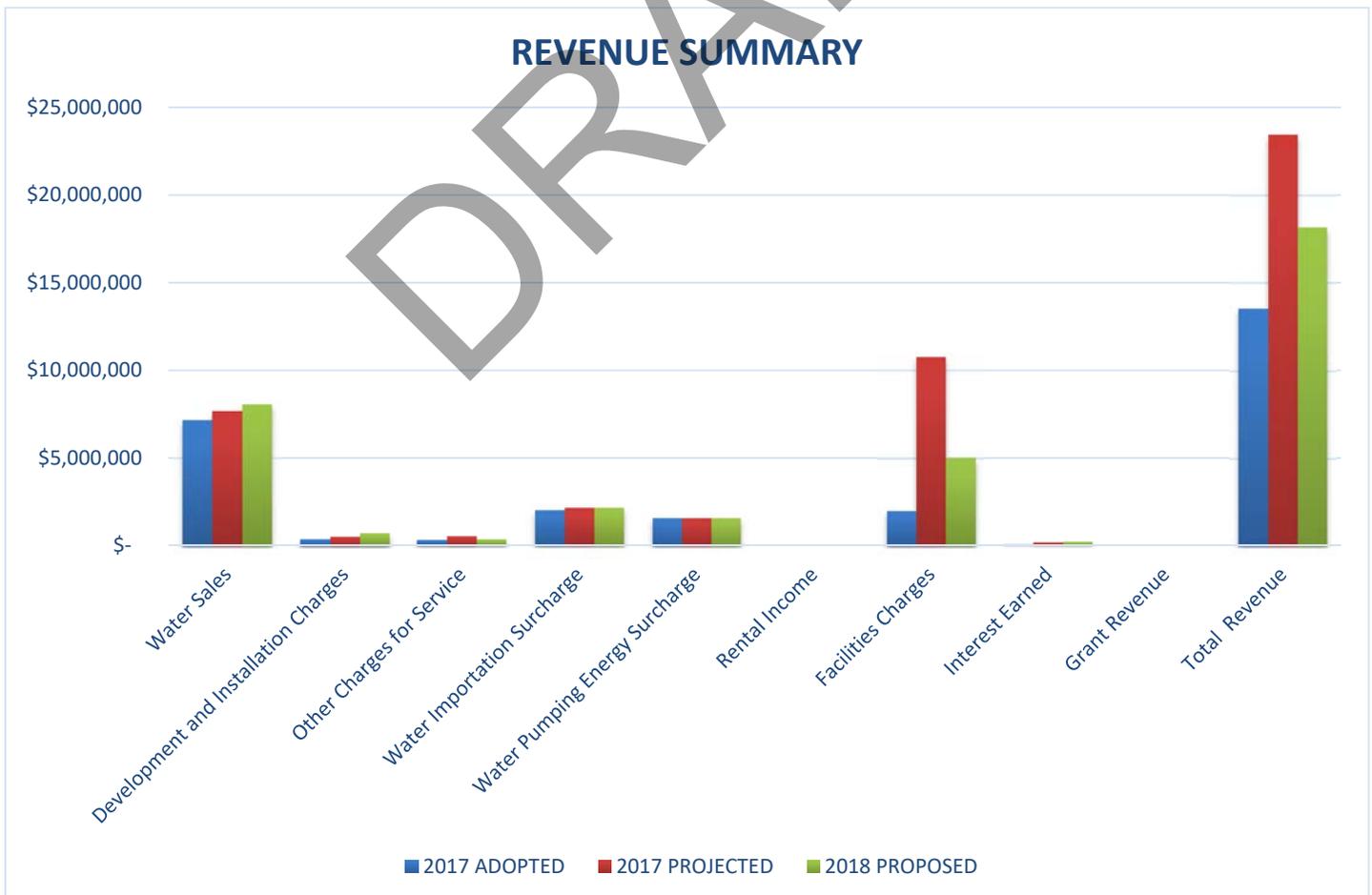


Financial Summary

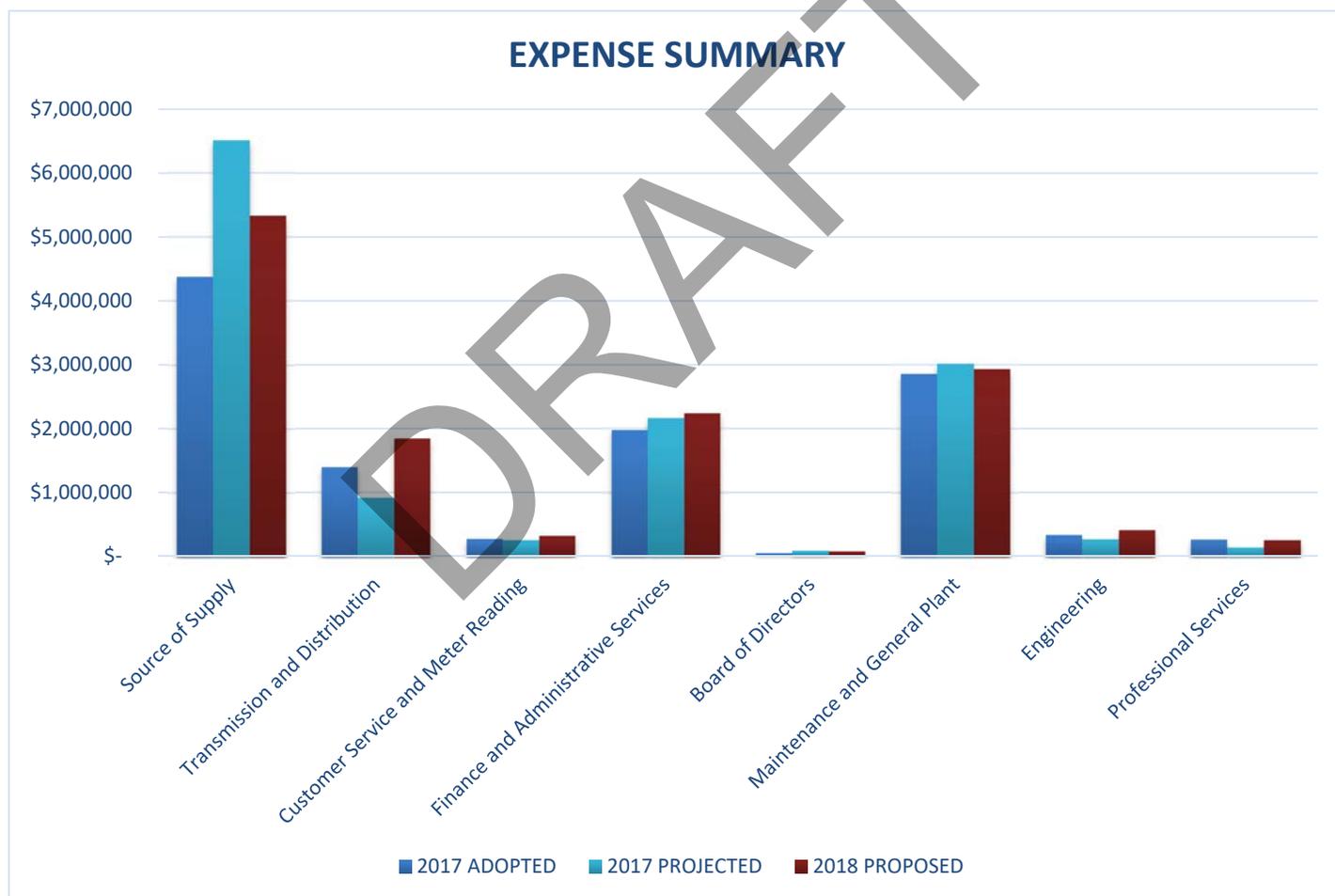
Overview

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

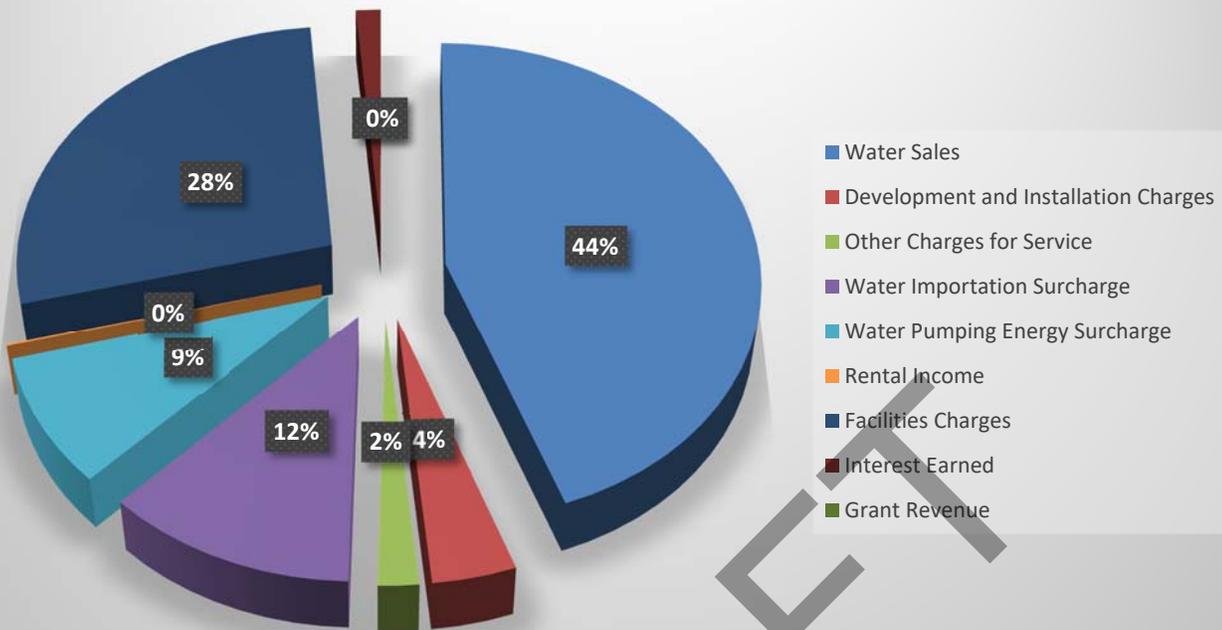
	2017 ADOPTED	2017 PROJECTED	2018 PROPOSED	Increase/ (Decrease)
Operating Revenue				
Water Sales	\$ 7,161,835	\$ 7,690,644	\$ 8,079,388	\$ 917,553
Development and Installation Charges	375,000	524,906	720,600	345,600
Other Charges for Service	328,030	513,987	348,534	20,504
Water Importation Surcharge	2,000,000	2,159,391	2,160,000	160,000
Water Pumping Energy Surcharge	1,550,000	1,549,128	1,566,443	16,443
Total Operating Revenue	\$ 11,414,865	\$ 12,438,056	\$ 12,874,965	\$ 1,460,100
Non-Operating Revenue				
Rental Income	\$ 18,520	\$ 19,264	\$ 20,577	\$ 2,057
Facilities Charges	2,026,900	10,777,952	5,016,541	2,989,641
Interest Earned	82,400	214,724	249,358	166,958
Grant Revenue	0	0	0	0
Total Non-Operating Revenue	\$ 2,127,820	\$ 11,011,939	\$ 5,286,476	\$ 3,158,656
Total Revenue	\$ 13,542,685	\$ 23,449,995	\$ 18,161,441	\$ 4,618,756



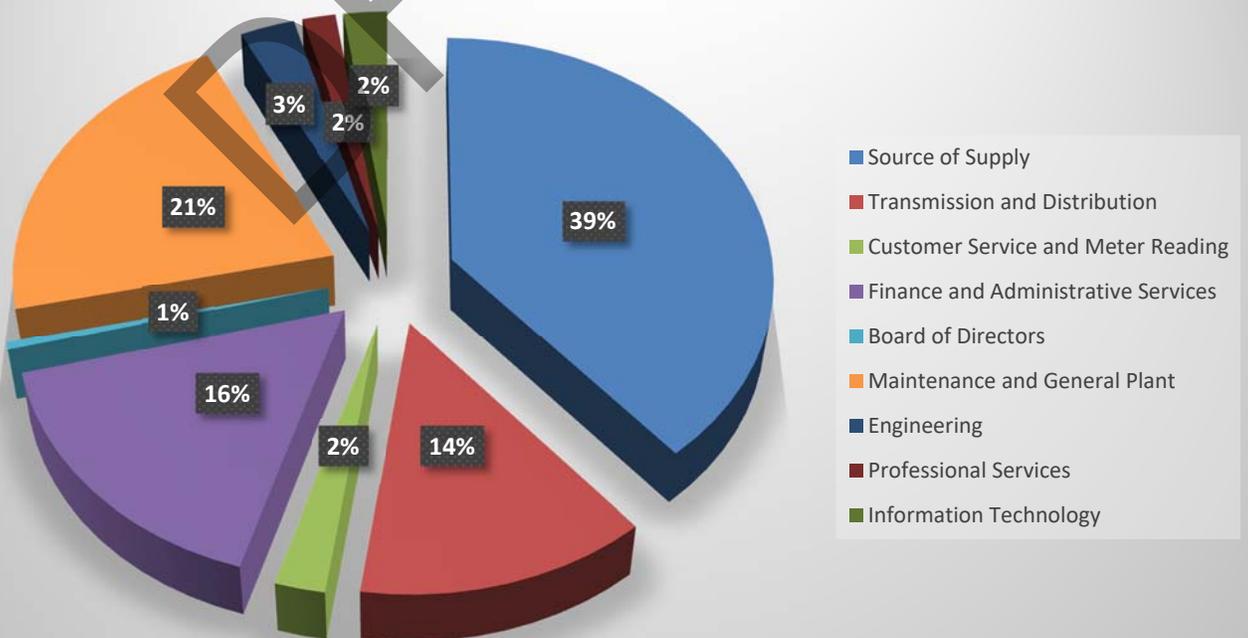
	2017 ADOPTED	2017 PROJECTED	2018 PROPOSED	Increase/ (Decrease)
Operating Expenses				
Source of Supply	\$ 4,374,025	\$ 6,509,837	\$ 5,330,765	\$ 956,740
Transmission and Distribution	1,395,148	919,743	1,843,114	447,966
Customer Service and Meter Reading	268,720	252,101	317,373	48,653
Finance and Administrative Services	1,976,028	2,160,526	2,239,320	263,292
Board of Directors	49,245	84,225	69,680	20,435
Maintenance and General Plant	2,859,246	3,012,382	2,929,108	69,862
Engineering	331,764	267,217	411,357	79,593
Professional Services	261,610	135,192	249,000	(12,610)
Information Technology	0	0	328,952	328,952
Total Operating Expenses	\$ 11,515,786	\$ 13,341,224	\$ 13,718,669	\$ 2,202,883
Total Revenue	\$ 13,542,685	\$ 23,449,995	\$ 18,161,441	\$ 4,618,756
Total Expenses	<u>\$ 11,515,786</u>	<u>\$ 13,341,224</u>	<u>\$ 13,718,669</u>	<u>\$ 2,202,883</u>
Net Increase/(loss)	\$ 2,026,899	\$ 10,108,771	\$ 4,442,772	\$ 2,415,873



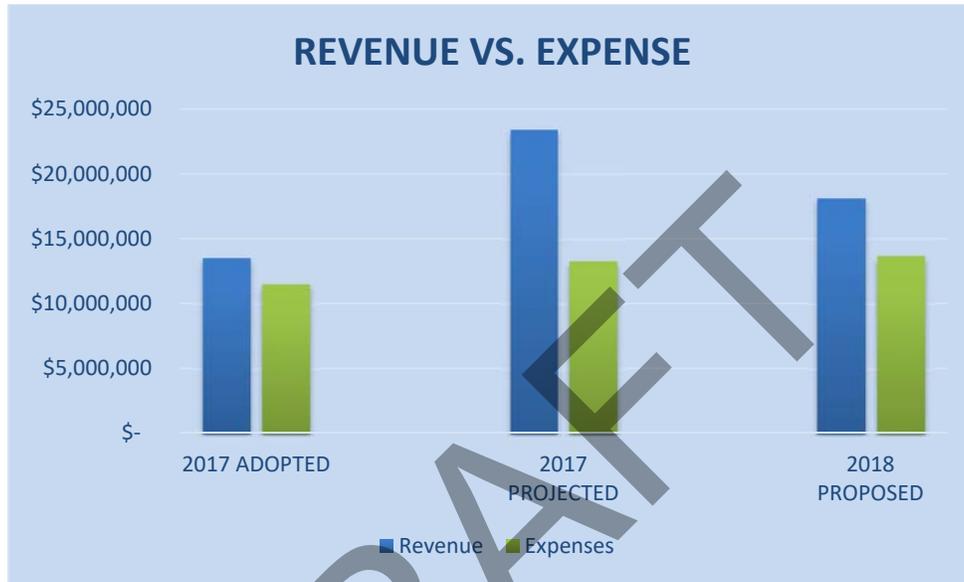
2018 PROPOSED REVENUE



2018 PROPOSED EXPENSES



	<u>2017 ADOPTED</u>	<u>2017 PROJECTED</u>	<u>2018 PROPOSED</u>
Revenue	\$ 13,542,685	\$ 23,449,995	\$ 18,161,441
Expenses	\$ 11,515,786	\$ 13,341,224	\$ 13,718,669



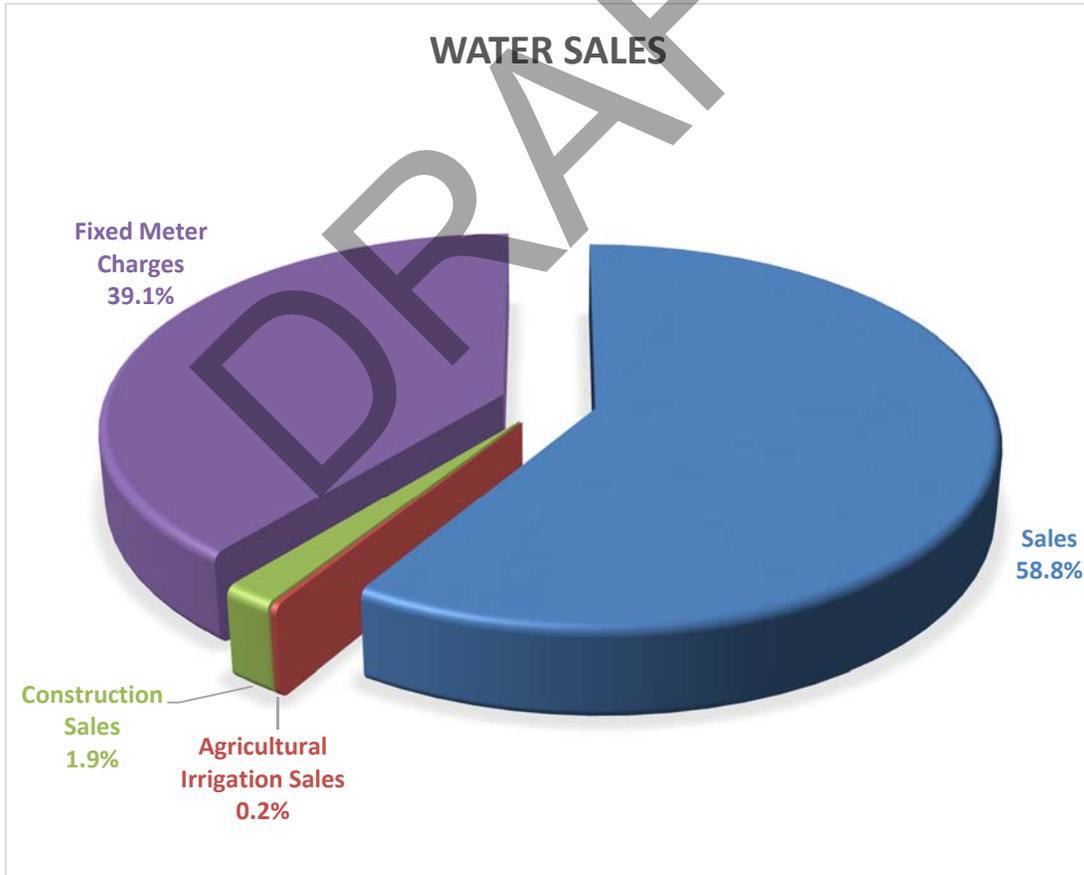
Revenue Detail

OPERATING REVENUE

Water Sales

The District produces potable water for sale to seven customer classes; single family residential, multifamily residential, commercial, industrial, irrigation, agricultural irrigation, and other. Most customers are billed on a bi-monthly cycle based on the amount of water usage, which is metered and measured in hundred cubic feet (HCF) where 1 HCF is equal to 748 gallons. Proposed water sales for 2018 are \$8,079,388, a 5.1 percent increase above projected sales for 2017 with potable water usage estimated at 10,620AF for 2018.

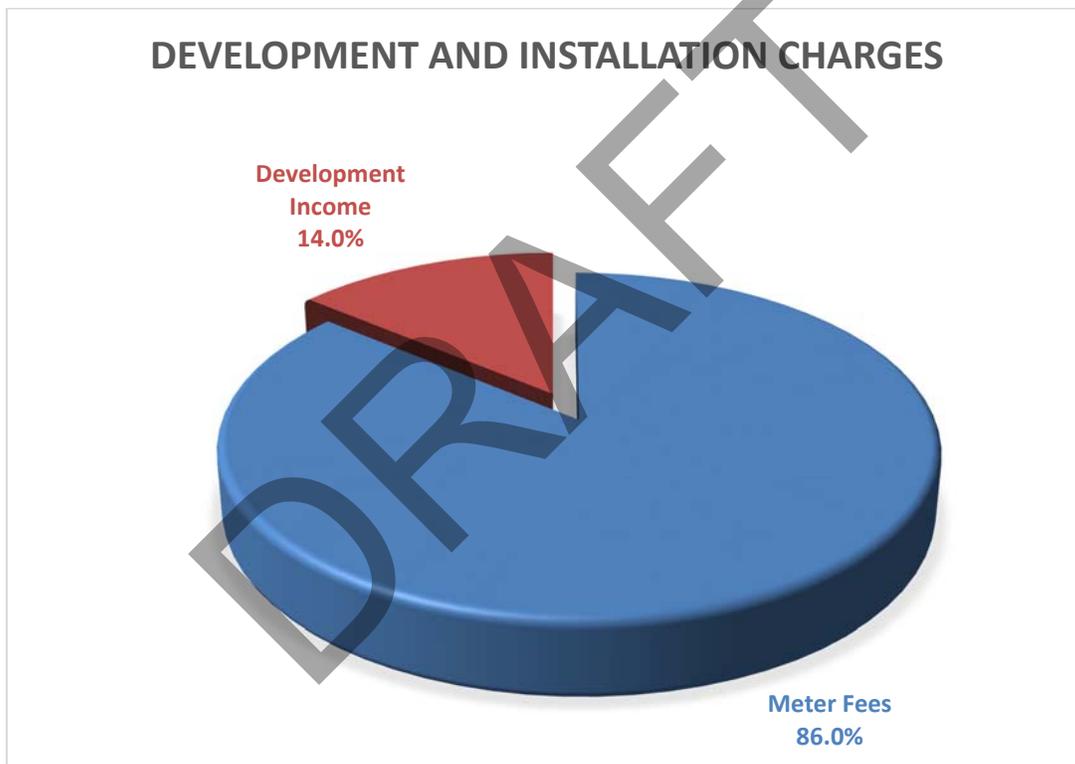
		2017 ADOPTED	2017 PROJECTED	2018 PROPOSED	CHANGE
Water Sales					
01-50-510-410100	Sales	\$ 4,200,000	\$ 4,649,637	\$ 4,750,617	\$ 550,617
01-50-510-410151	Agricultural Irrigation Sales	\$ 25,500	\$ 24,573	\$ 20,000	\$ (5,500)
01-50-510-410171	Construction Sales	\$ 150,000	\$ 103,099	\$ 150,000	\$ -
01-50-510-413011	Fixed Meter Charges	\$ 2,786,335	\$ 2,913,334	\$ 3,158,771	\$ 372,436
		\$ 7,161,835	\$ 7,690,644	\$ 8,079,388	\$ 917,553



Development and Installation Charges

The District incurs engineering, legal and administrative costs associated with new development, which are charged against deposits collected and recorded as revenue. The District also collects deposits for new service installations, which are recorded as revenue against the deposits when the services are installed. Proposed development and installation charges for 2018 are \$720,600, a 37.3 percent increase above projected charges for 2017, and are based on conservative estimates of new development growth in addition to an anticipated increase in the fee charged per new service installation.

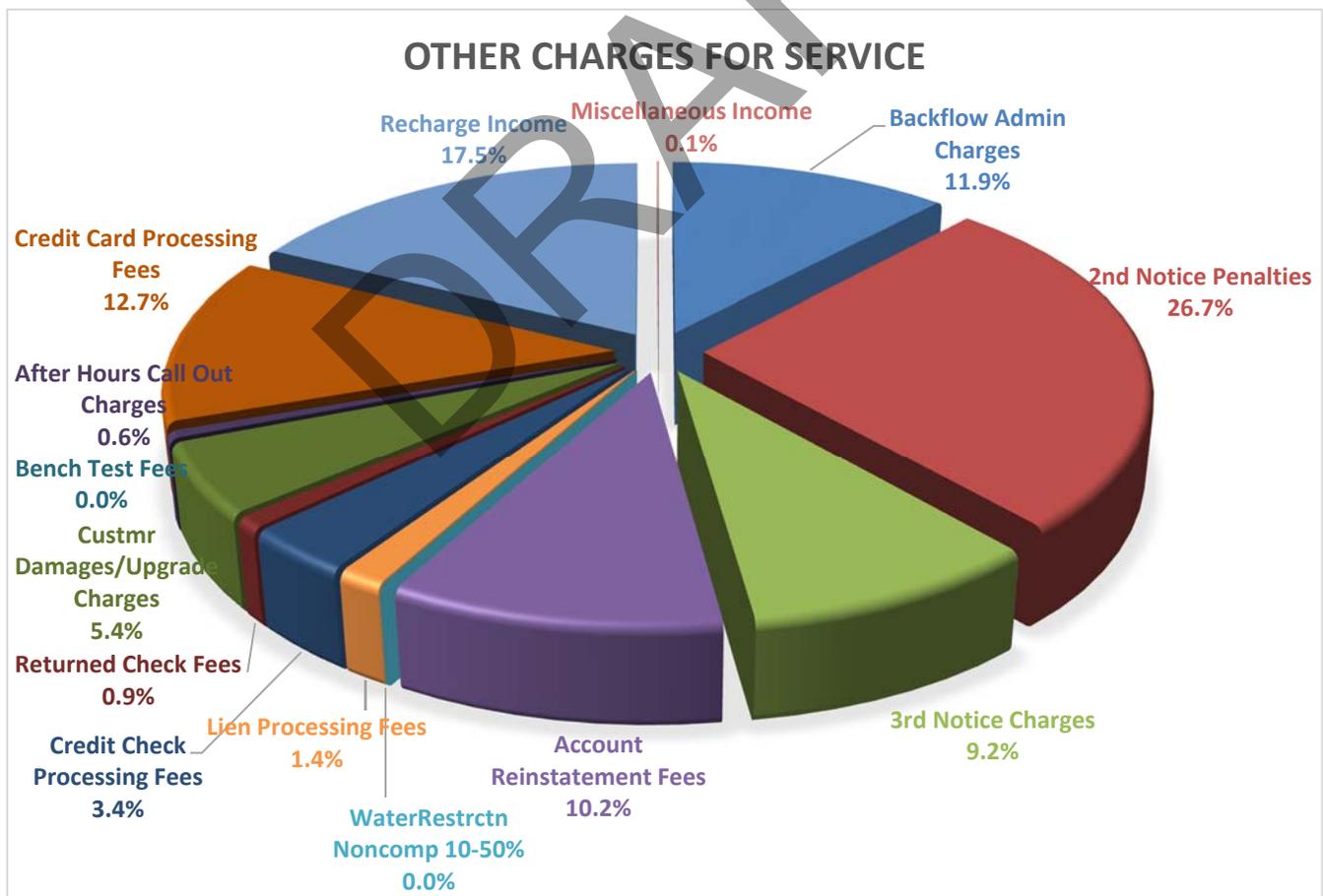
		2017 ADOPTED	2017 PROJECTED	2018 PROPOSED	CHANGE
Development and Installation Charges					
01-50-510-413021	Meter Fees	\$ 275,000	\$ 414,666	\$ 619,974	\$ 344,974
01-50-510-419011	Development Income	\$ 100,000	\$ 110,240	\$ 100,626	\$ 626
		<u>\$ 375,000</u>	<u>\$ 524,906</u>	<u>\$ 720,600</u>	<u>\$ 345,600</u>



Other Charges for Service

Other operating income includes many of the user fees customers pay to utilize specific services such as account reinstatement fees, past due notices and other service fees. The proposed charges for 2018 are \$348,534, a 32.2 percent decrease from projected charges for 2017, due to anticipated decreases in recharge income and miscellaneous income.

Other Charges for Service		2017 ADOPTED	2017 PROJECTED	2018 PROPOSED	CHANGE
01-50-510-413001	Backflow Admin Charges	\$ 30,000	\$ 40,806	\$ 41,501	\$ 11,501
01-50-510-417001	2nd Notice Penalties	\$ 90,000	\$ 92,230	\$ 93,072	\$ 3,072
01-50-510-417011	3rd Notice Charges	\$ 32,000	\$ 34,355	\$ 32,000	\$ -
01-50-510-417021	Account Reinstatement Fees	\$ 65,000	\$ 66,650	\$ 35,490	\$ (29,510)
01-50-510-417030	WaterRestrctn Noncomp 10-50%	\$ -	\$ 204	\$ -	\$ -
01-50-510-417031	Lien Processing Fees	\$ 5,000	\$ 5,900	\$ 5,000	\$ -
01-50-510-417041	Credit Check Processing Fees	\$ 8,000	\$ 11,055	\$ 12,000	\$ 4,000
01-50-510-417051	Returned Check Fees	\$ 2,000	\$ 2,900	\$ 3,000	\$ 1,000
01-50-510-417061	Custmr Damages/Upgrade Charges	\$ 15,000	\$ 19,007	\$ 18,819	\$ 3,819
01-50-510-417071	After Hours Call Out Charges	\$ 600	\$ 1,700	\$ 1,931	\$ 1,331
01-50-510-417081	Bench Test Fees	\$ 180	\$ 72	\$ -	\$ (180)
01-50-510-417091	Credit Card Processing Fees	\$ 35,000	\$ 41,493	\$ 44,381	\$ 9,381
01-50-510-419021	Recharge Income	\$ 45,000	\$ 114,332	\$ 61,140	\$ 16,140
01-50-510-419061	Miscellaneous Income	\$ 250	\$ 83,283	\$ 200	\$ (50)
		\$ 328,030	\$ 513,987	\$ 348,534	\$ 20,504



Water Importation Surcharge

The Water Importation Surcharge is the cost to the end user (Rate Payer) for imported water supplies to offset existing groundwater overdraft not to exceed the actual State Water Project Water costs incurred by the District. The proposed water importation surcharge for 2018 is derived from estimated potable water usage of 10,620AF for 2018 and is \$2,160,000, a negligible increase above the projected amount for 2017.

		2017 ADOPTED	2017 PROJECTED	2018 PROPOSED	CHANGE
Water Importation Surcharge					
01-50-510-415001	SGPWA Importation Charges	\$ 2,000,000	\$ 2,159,391	\$ 2,160,000	\$ 160,000

Water Pumping Energy Surcharge

The Water Pumping Energy Surcharge is the cost to the end user (Rate Payer) for electricity to pump and deliver water. It includes all SCE charges for operation of pumps and wells in the water system. Beaumont-Cherry Valley Water District uses SCE Time of Use (off peak) rates to limit the cost to the water user. The proposed water pumping energy surcharge for 2018 is derived from estimated potable water usage of 10,620AF for 2018 and is \$1,566,443, a 1.1 percent increase above the projected amount for 2017.

		2017 ADOPTED	2017 PROJECTED	2018 PROPOSED	CHANGE
Water Pumping Energy Surcharge					
01-50-510-415011	SCE Power Charges	\$ 1,550,000	\$ 1,549,128	\$ 1,566,443	\$ 16,443

NON-OPERATING REVENUE

Rental Income

The District owns four residential properties and charges rental income and utilities for use of the properties. Proposed rental income for 2018 is \$20,577, a negligible increase above projected income for 2017.

		2017 ADOPTED	2017 PROJECTED	2018 PROPOSED	CHANGE
Rental Income					
01-50-510-471001	Rent - 12303 Oak Glen	\$ 2,400	\$ 2,400	\$ 2,400	\$ -
01-50-510-471011	Rent - 13695 Oak Glen	\$ 2,400	\$ 2,400	\$ 2,400	\$ -
01-50-510-471021	Rent - 13697 Oak Glen	\$ 2,400	\$ 2,400	\$ 2,400	\$ -
01-50-510-471031	Rent - 9781 Avenida Miravilla	\$ 2,400	\$ 2,400	\$ 2,400	\$ -
01-50-510-471101	Util - 12303 Oak Glen	\$ 2,320	\$ 2,577	\$ 2,273	\$ (47)
01-50-510-471111	Util - 13695 Oak Glen	\$ 1,500	\$ 1,431	\$ 2,531	\$ 1,031
01-50-510-471121	Util - 13697 Oak Glen	\$ 2,800	\$ 2,950	\$ 3,436	\$ 636
01-50-510-471131	Util - 9781 Avenida Miravilla	\$ 2,300	\$ 2,706	\$ 2,737	\$ 437
		<u>\$ 18,520</u>	<u>\$ 19,264</u>	<u>\$ 20,577</u>	<u>\$ 2,057</u>

Facilities Charges

Facilities fees or impact fees are paid by industrial, commercial and residential developers to fund the cost of the impacts of their developments on the District's water system. The District has collected facilities fees since the early 1980's. Facilities fees pay for oversizing of pipelines, new wells, tanks, transmission mains etc. needed to serve new developments. Proposed facilities charges for 2018 are \$5,016,541, a 53.5 percent decrease from projected facilities charges for 2017, based on a conservative estimate of new development.

		2017 ADOPTED	2017 PROJECTED	2018 PROPOSED	CHANGE
Facilities Charges					
01-50-510-481001	Fac Fees-Wells	\$ 387,200	\$ 2,067,145	\$ 956,333	\$ 569,133
01-50-510-481006	Fac Fees-Water Rights (SWP)	\$ 245,000	\$ 1,156,864	\$ 605,118	\$ 360,118
01-50-510-481012	Fac Fees-Water Treatment Plant	\$ 184,200	\$ 983,389	\$ 454,950	\$ 270,750
01-50-510-481018	Fac Fees-Local Water Resources	\$ 97,000	\$ 458,024	\$ 239,577	\$ 142,577
01-50-510-481024	Fac Fees-Recycld Wtr Facilities	\$ 280,400	\$ 1,643,746	\$ 692,551	\$ 412,151
01-50-510-481030	Fac Fees-Transmission (16")	\$ 313,600	\$ 1,674,216	\$ 774,550	\$ 460,950
01-50-510-481036	Fac Fees-Storage	\$ 401,600	\$ 2,144,022	\$ 991,899	\$ 590,299
01-50-510-481042	Fac Fees-Booster	\$ 27,800	\$ 148,416	\$ 68,662	\$ 40,862
01-50-510-481048	Fac Fees-Pressure Reducng Stns	\$ 14,200	\$ 75,810	\$ 35,072	\$ 20,872
01-50-510-481054	Fac Fees-Misc Projects	\$ 12,400	\$ 79,696	\$ 30,626	\$ 18,226
01-50-510-481060	Fac Fees-Financing Costs	\$ 61,000	\$ 330,083	\$ 150,662	\$ 89,662
01-50-510-485001	Front Footage Fees	\$ 2,500	\$ 16,541	\$ 16,541	\$ 14,041
01-50-510-488001	Contributed Capital	\$ -	\$ -	\$ -	\$ -
		<u>\$ 2,026,900</u>	<u>\$ 10,777,952</u>	<u>\$ 5,016,541</u>	<u>\$ 2,989,641</u>

Interest Earned

The District currently holds a diverse portfolio of investments to meet both short term liquidity, mid-term cash funded Capital Improvement Plans, and long-term earnings. The goals for the District's investments are:

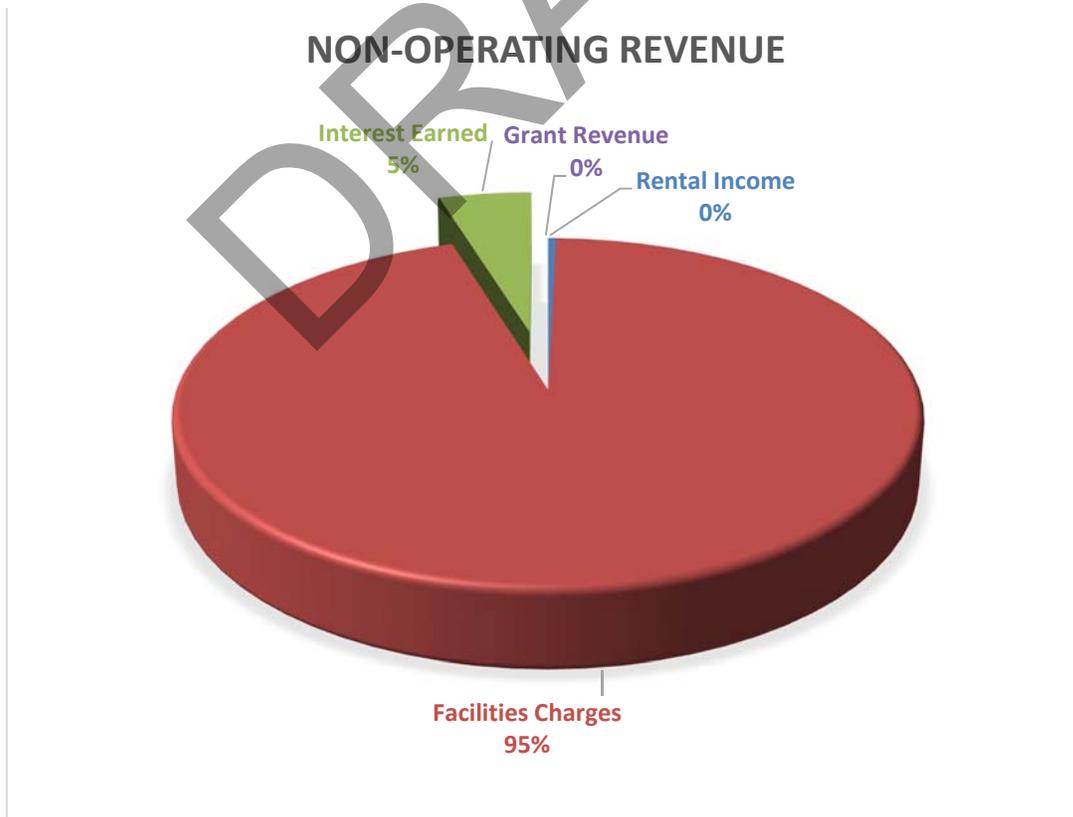
- Safety
- Liquidity
- Earn a total rate of return commensurate with the first two goals

The proposed \$249,358 of general interest earned is based on the expected level of capital invested throughout the fiscal year, and is 16.1 percent above the projected amount for 2017.

		2017 ADOPTED	2017 PROJECTED	2018 PROPOSED	CHANGE
Interest Earned					
01-50-510-490001	Interest Income-Bonita Vista	\$ 2,400	\$ 2,075	\$ 1,995	\$ (405)
01-50-510-490011	Interest Income-Fairway Canyon	\$ -	\$ 10,280	\$ 57,363	\$ 57,363
01-50-510-490021	Interest Income - General	\$ 80,000	\$ 202,369	\$ 190,000	\$ 110,000
		<u>\$ 82,400</u>	<u>\$ 214,724</u>	<u>\$ 249,358</u>	<u>\$ 166,958</u>

Grant Revenue

The District does not anticipate receiving any grant funding in 2018.



Operating Expenses Detail

Source of Supply

This category represents the projected costs related to the operation and maintenance of the 23 active wells, booster stations, storage facilities, State Water Project supply, supervisory control and data acquisition (SCADA) and water quality functions. Source of supply expenses for 2018 are proposed as \$5,330,765, an 18.1 percent decrease from projected expenses for 2017. 2017 was a “wet” year, and while purchases of imported State Water Project supplies will be made to the extent available, it is anticipated that 2018 will not be as wet as 2017.

SOURCE OF SUPPLY	2017 ADOPTED	2017 PROJECTED	2018 PROPOSED	CHANGE
01-40-410-500105 Labor	\$ 294,844	\$ 180,482	\$ 328,948	\$ 34,104
01-40-410-500110 Overtime	16,145	15,916	18,393	2,248
01-40-410-500111 Double Time	427	374	930	503
01-40-410-500113 Standby/On-Call	0	0	4,550	4,550
01-40-410-500115 Social Security	18,283	12,681	21,988	3,705
01-40-410-500120 Medicare	4,278	2,966	5,148	870
01-40-410-500125 Health Insurance	121,440	63,035	108,600	(12,840)
01-40-410-500140 Life Insurance	1,265	881	2,160	895
01-40-410-500145 Workers' Compensation	20,808	11,251	23,214	2,406
01-40-410-500150 Unemployment Insurance	0	0	48,080	48,080
01-40-410-500155 Retirement/CalPERS	59,910	45,646	75,285	15,375
01-40-410-500165 Uniforms & Employee Benefits	1,000	646	2,200	1,200
01-40-410-500170 Education Expenses	1,000	109	1,000	0
01-40-410-500175 Seminar & Travel Expenses	500	1,346	4,000	3,500
01-40-410-500180 Accrued Sick Leave Expense	0	9,519	9,519	9,519
01-40-410-500185 Accrued Vacation Expenses	0	6,355	6,355	6,355
01-40-410-500187 Accrual Leave Payments	0	0	6,235	6,235
01-40-410-500195 State Project Water Purchases	0	(25,000)	(25,000)	(25,000)
01-40-410-500501 State Project Water Purchases	2,000,000	4,219,270	2,813,692	813,692
01-40-410-500511 Ground Water Purchases	0	0	0	0
01-40-410-501101 Electricity - Wells	1,550,000	1,700,583	1,566,443	16,443
01-40-410-501201 Gas - Wells	225	178	225	0
01-40-410-510011 Treatment & Chemicals	75,000	86,740	80,000	5,000
01-40-410-510021 Lab Testing	90,000	40,873	90,000	0
01-40-410-510031 Small Tools, Parts & Maint	3,200	2,655	3,200	0
01-40-410-520021 Maint & Rpr-Telemetry Equip	15,000	3,831	10,000	(5,000)
01-40-410-520031 Maint & Rpr-General Equipment	100	527	0	(100)
01-40-410-520061 Maint & Rpr-Pumping Equipment	100,000	128,973	125,000	25,000
01-40-410-540048 Permits, Fees & Licensing	0	0	0	0
01-40-410-550024 Employment Testing	200	0	200	0
01-40-410-550066 Subscriptions	400	0	400	0
	<u>\$ 4,374,025</u>	<u>\$ 6,509,837</u>	<u>\$ 5,330,765</u>	<u>\$ 956,740</u>



Transmission and Distribution

This department includes the maintenance of the distribution system, service connections, meters, reservoirs and pressure regulating stations that deliver water throughout the District. This department also includes costs associated with new service requests, fire hydrants and fire services. Proposed expenses for 2018 are \$1,843,114, a 100.4 percent increase above projected transmission and distribution costs for 2017. The increase is mainly due to a combination of new positions, vacant positions being filled and wage and benefit increases as a result of the compensation study performed in 2017 by Koff & Associates.

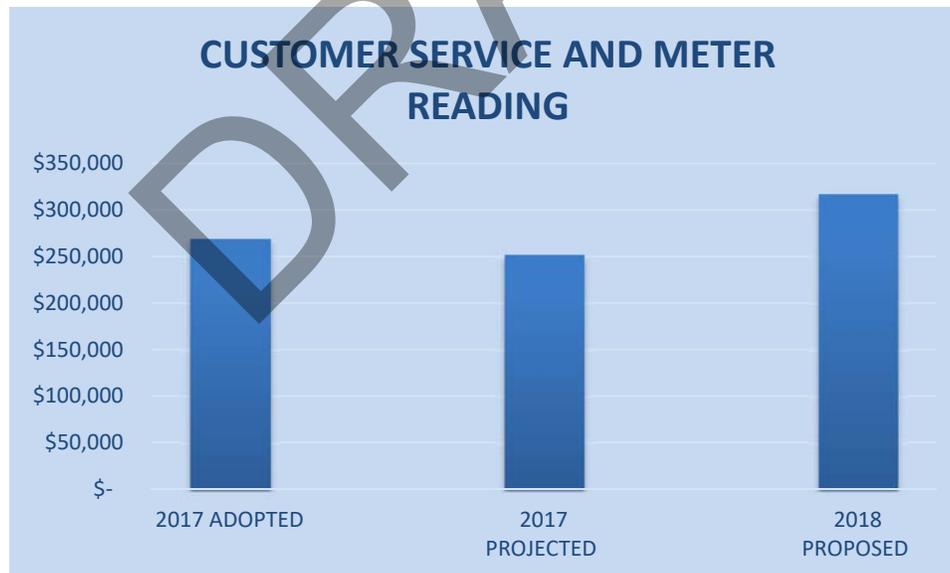
TRANSMISSION AND DISTRIBUTION		2017 ADOPTED	2017 PROJECTED	2018 PROPOSED	CHANGE
01-40-440-500105	Labor	\$ 661,864	\$ 407,545	\$ 922,072	\$ 260,208
01-40-440-500110	Overtime	20,007	20,705	36,825	16,818
01-40-440-500111	Double Time	3,156	3,091	3,000	(156)
01-40-440-500113	Standby/On-Call	0	0	7,800	7,800
01-40-440-500115	Social Security	40,273	29,503	61,467	21,194
01-40-440-500120	Medicare	9,603	6,900	14,387	4,784
01-40-440-500125	Health Insurance	279,312	154,991	304,080	24,768
01-40-440-500140	Life Insurance	2,726	2,040	6,060	3,334
01-40-440-500145	Workers' Compensation	36,190	20,776	51,310	15,120
01-40-440-500155	Retirement/CalPERS	123,317	87,824	170,684	47,367
01-40-440-500165	Uniforms & Employee Benefits	4,000	1,784	4,500	500
01-40-440-500170	Education Expenses	1,000	376	1,000	0
01-40-440-500175	Seminar & Travel Expenses	500	30	500	0
01-40-440-500180	Accrued Sick Leave Expense	0	9,260	9,260	9,260
01-40-440-500185	Accrued Vacation Expenses	0	20,816	20,816	20,816
01-40-440-500187	Accrual Leave Payments	0	0	28,454	28,454
01-40-440-500195	CIP Related Labor	(40,000)	0	(57,300)	(17,300)
01-40-440-510031	Small Tools, Parts & Maint	6,500	4,030	6,500	0
01-40-440-520071	Maint & Rpr-Pipelines&Hydrants	55,000	34,588	55,000	0
01-40-440-520081	Maint & Rpr-Pressure Regulatrs	7,500	97	7,500	0
01-40-440-540001	Backflow Devices	2,500	724	2,500	0
01-40-440-540024	Inventory Adjustments	3,000	2,416	3,000	0
01-40-440-540026	Inventory Purchase Discounts	(5,000)	0	0	5,000
01-40-440-540036	Line Locates	3,500	2,203	3,500	0
01-40-440-540042	Meters Maintenance & Services	150,000	93,085	150,000	0
01-40-440-540078	Reservoirs Maintenance	30,000	16,932	30,000	0
01-40-440-550024	Employment Testing	200	25	200	0
01-40-450-500105	Labor	0	0	0	0
01-40-450-500110	Overtime	0	0	0	0
01-40-450-500115	Social Security	0	0	0	0
01-40-450-500120	Medicare	0	0	0	0
01-40-450-500125	Health Insurance	0	0	0	0
01-40-450-500140	Life Insurance	0	0	0	0
01-40-450-500145	Workers' Compensation	0	0	0	0
01-40-450-500155	Retirement/CalPERS	0	0	0	0
01-40-450-500165	Uniforms & Employee Benefits	0	0	0	0
		<u>\$ 1,395,148</u>	<u>\$ 919,743</u>	<u>\$ 1,843,114</u>	<u>\$ 447,966</u>



Customer Service and Meter Reading

This department conducts meter reading and field related customer service activities. Customer service and meter reading expenses are proposed at \$317,373 for 2018, a 25.9 percent increase above projected costs for 2017, reflecting wage and benefit increases as a result of the compensation study performed in 2017 by Koff & Associates.

CUSTOMER SERVICE AND METER READING		2017	2017	2018	CHANGE
		ADOPTED	PROJECTED	PROPOSED	
01-40-460-500105	Labor	\$ 144,396	\$ 126,470	\$ 162,730	\$ 18,334
01-40-460-500110	Overtime	7,124	5,763	14,102	6,978
01-40-460-500111	Double Time	1,435	936	1,579	144
01-40-460-500113	Standby/On-Call	0	0	3,900	3,900
01-40-460-500115	Social Security	8,954	8,920	11,267	2,313
01-40-460-500120	Medicare	2,096	2,086	2,639	543
01-40-460-500125	Health Insurance	72,864	69,545	65,160	(7,704)
01-40-460-500140	Life Insurance	543	654	1,068	525
01-40-460-500145	Workers' Compensation	10,190	7,925	11,484	1,294
01-40-460-500155	Retirement/CalPERS	29,268	29,693	39,276	10,008
01-40-460-500165	Uniforms & Employee Benefits	750	0	200	(550)
01-40-460-500170	Education Expenses	500	0	200	(300)
01-40-460-500175	Seminar & Travel Expenses	300	30	200	(100)
01-40-460-500180	Accrued Sick Leave Expense	0	147	147	147
01-40-460-500185	Accrued Vacation Expenses	0	(68)	0	0
01-40-460-500187	Accrual Leave Payments	0	0	3,221	3,221
01-40-460-500195	CIP Related Labor	(10,000)	0	0	10,000
01-40-460-550024	Employment Testing	300	0	200	(100)
		<u>\$ 268,720</u>	<u>\$ 252,101</u>	<u>\$ 317,373</u>	<u>\$ 48,653</u>



Finance and Administrative Services

This department includes all administrative salaries, employee benefits, operating supplies, property insurance and other expenses associated with the administrative, accounting and billing functions of the District. Proposed expenses for 2018 are \$2,239,320, a 4.7 percent increase above projected finance and administrative services costs for 2017.

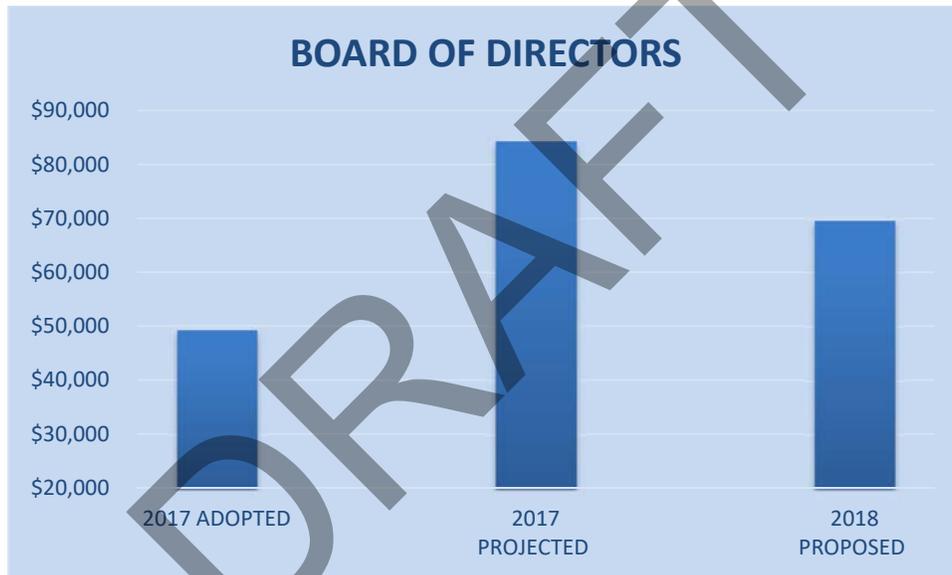
FINANCE AND ADMINISTRATIVE SERVICES		2017	2017	2018	CHANGE
		ADOPTED	PROJECTED	PROPOSED	
01-30-310-500105	Labor	\$ 968,732	\$ 1,074,352	\$ 963,090	\$ (5,642)
01-30-310-500110	Overtime	622	36	0	
01-30-310-500115	Social Security	55,000	61,007	62,324	7,324
01-30-310-500120	Medicare	14,051	17,825	14,583	
01-30-310-500125	Health Insurance	255,024	172,139	246,160	(8,864)
01-30-310-500130	CalPERS Health Admin Costs	2,000	1,681	2,000	0
01-30-310-500140	Life Insurance	3,746	3,478	6,072	2,326
01-30-310-500145	Workers' Compensation	14,113	11,365	14,012	(101)
01-30-310-500150	Unemployment Insurance	74,709	1,791	32,751	(41,958)
01-30-310-500155	Retirement/CalPERS	157,481	134,794	156,625	(856)
01-30-310-500161	Estim Current Yr OPEB Expense	0	100,000	100,000	100,000
01-30-310-500165	Uniforms & Employee Benefits	500	767	750	250
01-30-310-500170	Education Expenses	2,000	398	2,000	0
01-30-310-500175	Seminar & Travel Expenses	11,000	14,377	15,000	4,000
01-30-310-500180	Accrued Sick Leave Expenses	0	34,780	27,897	27,897
01-30-310-500185	Accrued Vacation Expenses	0	118,092	103,444	103,444
01-30-310-500187	Accrual Leave Payments	0	0	40,781	40,781
01-30-310-500190	Temporary Labor	0	0	0	0
01-30-310-500195	CIP Related Labor	(25,000)	0	0	25,000
01-30-310-500196	CIP Related Overtime	0	0	0	0
01-30-310-520001	Maint & Rpr-Office Equipment	2,800	239	0	(2,800)
01-30-310-550001	Bank/Financial Service Fees	33,000	40,524	42,000	9,000
01-30-310-550006	Cashiering Shortages/Overages	50	0	50	0
01-30-310-550008	Transaction/Return Fees	0	0	3,000	3,000
01-30-310-550010	Transaction/Credit Card Fees	0	0	44,381	44,381
01-30-310-550014	Credit Check Fees	0	0	12,000	12,000
01-30-310-550018	Employee Medical/First Aid	200	0	200	0
01-30-310-550024	Employment Testing	200	155	200	0
01-30-310-550030	Membership Dues	35,000	41,632	42,000	7,000
01-30-310-550036	Notary & Lien Fees	2,000	1,765	2,000	0
01-30-310-550042	Office Supplies	15,000	13,616	10,500	(4,500)
01-30-310-550046	Office Equipment	65,000	31,248	40,000	(25,000)
01-30-310-550048	Postage	58,800	47,930	50,000	(8,800)
01-30-310-550051	Advertising	0	4,338	4,000	4,000
01-30-310-550054	Property, Auto& Gen Liab Insur	85,000	73,897	80,000	(5,000)
01-30-310-550066	Subscriptions	10,000	7,444	3,000	(7,000)
01-30-310-550072	Misc Operating Expenses	5,000	0	1,000	(4,000)
01-30-310-550078	Bad Debt Expense	5,000	0	5,000	0
01-30-310-550090	Principal Repayment	0	0	0	0
01-30-310-580021	IT/Software Support	30,000	33,893	0	(30,000)
01-30-310-580036	Other Professional Services	0	12,870	5,000	5,000
01-30-310-590001	Interest Expense	0	0	0	0
01-30-310-590011	Cost of Issuance Amortization	0	0	0	0
01-40-410-540084	State Mandates & Tariffs	50,000	68,142	70,000	20,000
01-40-470-501691	Maint & Rpr- Builds (General)	5,000	2,581	5,000	0
01-40-510-510031	Small Tools, Parts & Maint	1,500	5,383	500	(1,000)
01-50-510-540066	Property Damages & Theft	15,000	15,767	15,000	0
01-50-510-550040	General Supplies	9,000	10,902	11,000	2,000
01-50-510-550060	Public Education	10,000	1,320	5,000	(5,000)
01-50-510-550072	Misc Operating Expenses	4,500	0	1,000	(3,500)
		\$ 1,976,028	\$ 2,160,526	\$ 2,239,320	\$ 263,292



Board of Directors

This department includes per diem paid to each Board member as well as the associated payroll tax expenses, election expenses and seminar/travel expenses. Proposed expenses for 2018 are \$69,680, a 17.3 percent decrease from projected costs for 2017.

BOARD OF DIRECTORS		2017	2017	2018	CHANGE
		ADOPTED	PROJECTED	PROPOSED	
01-10-110-500101	Board of Directors Fees	\$ 36,000	\$ 26,600	\$ 36,000	\$ -
01-10-110-500115	Social Security	2,235	1,637	2,235	0
01-10-110-500120	Medicare	525	386	525	0
01-10-110-500145	Workers' Compensation	485	258	520	35
01-10-110-500175	Seminar & Travel Expenses	10,000	140	10,000	0
01-10-110-550012	Election Expenses	0	54,827	20,000	20,000
01-10-110-550042	Supplies - Other	0	378	400	400
		<u>\$ 49,245</u>	<u>\$ 84,225</u>	<u>\$ 69,680</u>	<u>\$ 20,435</u>



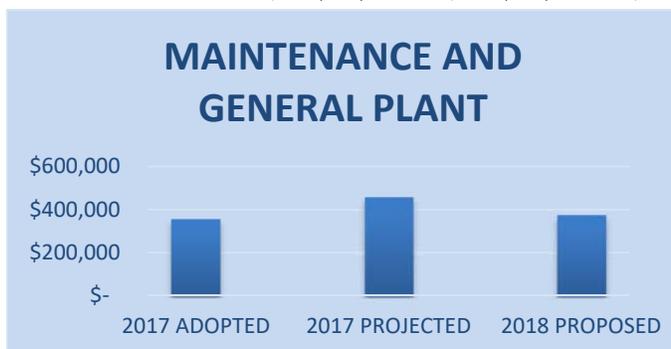
Maintenance and General Plant

This category includes utilities, auto/equipment fuel, maintenance and repairs for all residences and offices. It also includes all landscape maintenance related labor as well as general maintenance in the canyon areas, recharge basin system and the Noble Creek Recharge facility. Maintenance and general plant expenses are proposed at \$374,327 (excluding depreciation expense) for 2018, an 18.3 percent decrease from projected costs for 2017. This expected decrease is mainly due to the expectation that much of the landscape maintenance in 2018 will be contracted out to third parties, with no District labor expenses to be incurred.

MAINTENANCE AND GENERAL PLANT		2017	2017	2018	CHANGE
		ADOPTED	PROJECTED	PROPOSED	
01-40-470-501111	Electricity - 560 Magnolia	\$ 23,600	\$ 21,547	\$ 23,000	\$ (600)
01-40-470-501411	Sanitation - 560 Magnolia	1,800	1,930	2,400	600
01-40-470-501511	Phones - 560 Magnolia	20,000	16,083	0	(20,000)
01-40-470-501611	Maint & Repair- 560 Magnolia	16,000	15,117	16,000	0
01-40-470-501121	Electricity - 12303 Oak Glen	2,200	2,659	2,159	(41)
01-40-470-501321	Propane - 12303 Oak Glen	120	0	114	(6)
01-40-470-501621	Maint & Repair- 12303 Oak Glen	1,200	390	1,200	0
01-40-470-501131	Electricity - 13695 Oak Glen	1,500	1,668	1,848	348
01-40-470-501331	Propane - 13695 Oak Glen	600	0	683	83
01-40-470-501631	Maint & Repair- 13695 Oak Glen	1,000	265	1,000	0
01-40-470-501141	Electricity - 13697 Oak Glen	2,200	2,945	2,818	618
01-40-470-501341	Propane - 13697 Oak Glen	600	0	618	18
01-40-470-501641	Maint & Repair- 13697 Oak Glen	500	1,132	500	0
01-40-470-501151	Elec - 9781 Avenida Miravilla	1,800	2,245	1,834	34
01-40-470-501351	Propane-9781 Avenida Miravilla	500	1,003	903	403
01-40-470-501651	Maint & Rpr-9781 Ave Miravilla	1,500	47	1,500	0
01-40-470-501161	Electricity - 815 E. 12th	6,000	5,181	6,000	0
01-40-470-501461	Sanitation - 815 E. 12th	3,600	3,100	4,050	450
01-40-470-501561	Phones - 815 E. 12th	1,800	4,514	0	(1,800)
01-40-470-501661	Maint & Repair- 815 E. 12th	5,000	4,894	5,000	0
01-40-470-501471	Sanitation - 11083 Cherry Ave	3,200	3,023	3,200	0
01-40-470-500105	Labor	32,000	37,950	0	(32,000)
01-40-470-500115	Social Security	1,700	2,353	0	(1,700)
01-40-470-500120	Medicare	400	550	0	(400)
01-40-470-500125	Health Insurance	11,000	17,090	0	(11,000)
01-40-470-500140	Life Insurance	200	173	0	(200)
01-40-470-500145	Workers' Compensation	2,500	2,089	0	(2,500)
01-40-470-500155	Retirement/CalPERS	9,950	6,805	0	(9,950)
01-40-470-501600	Property Maintenance & Repairs	5,000	0	0	(5,000)
01-40-470-510001	Auto/Fuel	75,000	66,842	75,000	0
01-40-470-510002	CIP Related Fuel	(15,000)	0	0	15,000
01-40-470-520011	Maint & Rpr-Safety Equipment	5,000	1,540	3,000	(2,000)
01-40-470-520031	Maint & Rpr-General Equipment	40,000	42,242	46,000	6,000
01-40-470-520041	Maint & Rpr-Fleet	55,000	46,237	50,000	(5,000)
01-40-470-520091	Maint & Rpr-Communicatn Equip	2,500	5,353	5,500	3,000
01-40-470-540030	Landscape Maintenance	15,000	4,274	45,000	30,000
01-40-470-540072	Rechrg Facs, Cnyns&Ponds Maint	20,000	137,000	75,000	55,000
		\$ 354,970	\$ 458,238	\$ 374,327	\$ 19,357

NOTE: System Depreciation is omitted from the chart for clarity

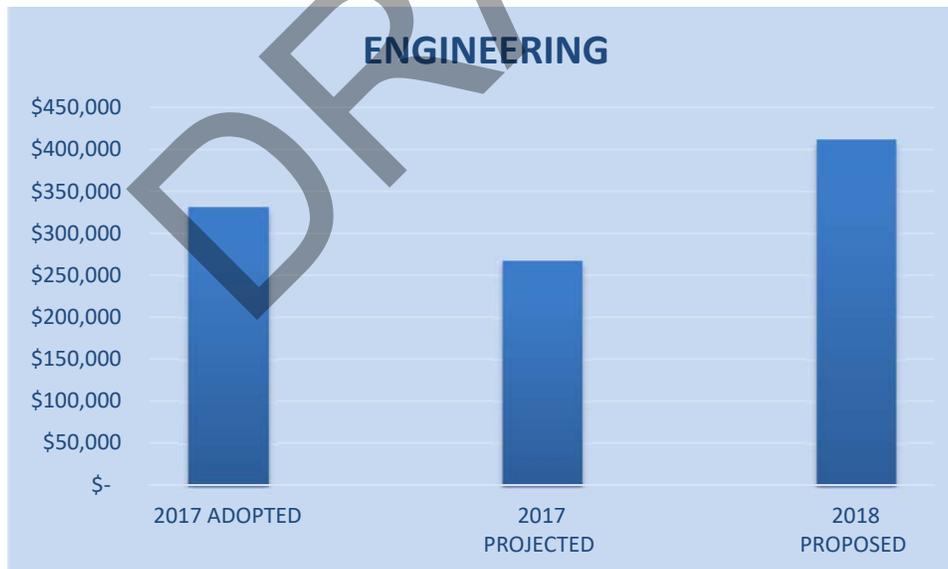
01-30-310-550084	Depreciation	\$ 2,504,276	\$ 2,554,144	\$ 2,554,781	\$ 50,505
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Engineering

This category includes the full-time Director of Engineering and Engineering Staff. Engineering expenses are proposed at \$411,357 for 2018, a 53.9 percent increase from projected costs for 2017. The expected increase is due the anticipated need for additional labor and associated benefits in the implementation and management of the District's Capital Improvement Plan.

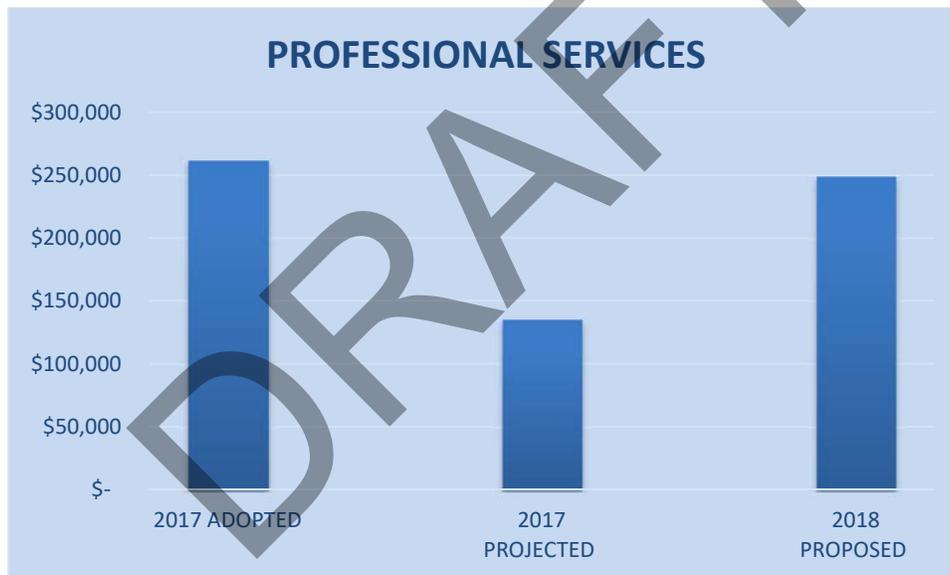
ENGINEERING		2017 ADOPTED	2017 PROJECTED	2018 PROPOSED	CHANGE
01-20-210-500105	Labor	\$ 300,701	\$ 244,425	\$ 391,181	\$ 90,480
01-20-210-500115	Social Security	17,876	16,176	24,489	6,613
01-20-210-500120	Medicare	4,363	3,783	5,730	1,367
01-20-210-500125	Health Insurance	48,576	28,336	43,440	(5,136)
01-20-210-500140	Life Insurance	956	596	1,524	568
01-20-210-500145	Workers' Compensation	4,491	3,312	5,842	1,351
01-20-210-500150	Unemployment Insurance	0	0	13,303	13,303
01-20-210-500155	Retirement/CalPERS	50,409	35,280	57,099	6,690
01-20-210-500165	Uniforms & Employee Benefits	50	0	50	0
01-20-210-500170	Education Expenses	2,500	0	5,000	2,500
01-20-210-500175	Seminar & Travel Expenses	500	70	1,000	500
01-20-210-500180	Accrued Sick Leave Expenses	0	16,230	16,230	16,230
01-20-210-500185	Accrued Vacation Expenses	0	13,127	13,127	13,127
01-20-210-500187	Accrual Leave Payments	0	0	2,657	2,657
01-20-210-500195	CIP Related Labor	(121,158)	(106,618)	(169,314)	(48,156)
01-20-210-550068	Software Maintenance	22,500	12,500	0	(22,500)
		<u>\$ 331,764</u>	<u>\$ 267,217</u>	<u>\$ 411,357</u>	<u>\$ 79,593</u>



Professional Services

This category includes professional services from outside consultants for legal, engineering and auditing services. Proposed expenses for 2018 are \$249,000, an 84.2 percent increase above projected professional services costs for 2017. This expected increase is mainly due to an increase in legal counsel and outside engineering costs.

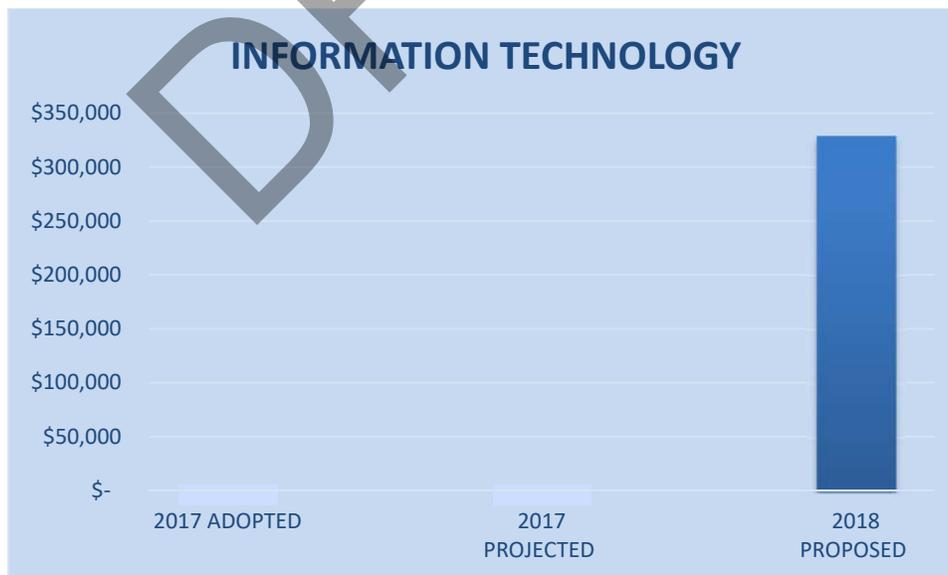
PROFESSIONAL SERVICES		2017 ADOPTED	2017 PROJECTED	2018 PROPOSED	CHANGE
01-20-210-540012	Dev Reimbursable Engineering	\$ 15,000	\$ -	\$ -	\$ (15,000)
01-20-210-540018	Grant & Loan Procurement	0	0	0	0
01-20-210-540048	Permits, Fees & Licensing	4,000	0	2,000	(2,000)
01-20-210-580031	Outside Engineering	50,000	5,368	60,000	10,000
01-20-210-580032	CIP Related Outside Engineering	(30,000)	0	(40,000)	(10,000)
01-30-310-580001	Accounting & Audit	36,000	29,544	35,000	(1,000)
01-30-310-580011	General Legal	150,000	60,620	150,000	0
01-50-510-550096	Beaumont Basin Watermaster	36,610	39,661	42,000	5,390
		<u>\$ 261,610</u>	<u>\$ 135,192</u>	<u>\$ 249,000</u>	<u>\$ (12,610)</u>



Information Technology

This department includes the administrative salaries, employee benefits, operating supplies, and other expenses associated with the information technology function of the District. This is a new department for 2018 that has previously been budgeted and accounted for within Finance and Administrative Services, with proposed expenses of \$328,952 for 2018.

INFORMATION TECHNOLOGY		2017 ADOPTED	2017 PROJECTED	2018 PROPOSED	CHANGE
01-30-315-500105	Labor	\$ -	\$ -	\$ 118,311	\$ 118,311
01-30-315-500110	Overtime	\$ -	\$ -	\$ -	\$ -
01-30-315-500115	Social Security	\$ -	\$ -	\$ 7,802	\$ 7,802
01-30-315-500120	Medicare	\$ -	\$ -	\$ 1,825	\$ 1,825
01-30-315-500125	Health Insurance	\$ -	\$ -	\$ 21,720	\$ 21,720
01-30-315-500140	Life Insurance	\$ -	\$ -	\$ 780	\$ 780
01-30-315-500145	Workers' Compensation	\$ -	\$ -	\$ 1,709	\$ 1,709
01-30-315-500150	Unemployment Insurance	\$ -	\$ -	\$ 4,023	\$ 4,023
01-30-315-500155	Retirement/CalPERS	\$ -	\$ -	\$ 11,648	\$ 11,648
01-30-315-500175	Seminar & Travel Expenses	\$ -	\$ -	\$ 4,000	\$ 4,000
01-30-315-500180	Accrued Sick Leave Expenses	\$ -	\$ -	\$ 6,883	\$ 6,883
01-30-315-500185	Accrued Vacation Expenses	\$ -	\$ -	\$ 14,648	\$ 14,648
01-30-315-500187	Accrual Leave Payments	\$ -	\$ -	\$ 7,458	\$ 7,458
01-30-315-500190	Temporary Labor	\$ -	\$ -	\$ -	\$ -
01-30-315-500195	CIP Related Labor	\$ -	\$ -	\$ (31,855)	\$ (31,855)
01-30-315-501511	Phones - 560 Magnolia	\$ -	\$ -	\$ 25,200	\$ 25,200
01-30-315-501561	Phones - 815 E. 12th	\$ -	\$ -	\$ 2,800	\$ 2,800
01-30-315-550030	Membership Dues	\$ -	\$ -	\$ 2,000	\$ 2,000
01-30-315-550044	Printing/Toner & Maint	\$ -	\$ -	\$ 15,000	\$ 15,000
01-30-315-580016	Computer Hardware	\$ -	\$ -	\$ 20,000	\$ 20,000
01-30-315-580021	IT/Software Support	\$ -	\$ -	\$ 5,000	\$ 5,000
01-30-315-580026	License/Maintenance/Support	\$ -	\$ -	\$ 90,000	\$ 90,000
		\$ -	\$ -	\$ 328,952	\$ 328,952



Appendix A Budget Detail



Revenues: 2017 Adopted Budget versus 2017 Projected Actuals versus 2018 Proposed Budget

		<u>2017</u>	<u>2017</u>	<u>2018</u>	<u>CHANGE</u>
		<u>ADOPTED</u>	<u>PROJECTED</u>	<u>PROPOSED</u>	
OPERATING REVENUE					
Water Sales					
01-50-510-410100	Sales	\$ 4,200,000	\$ 4,649,637	\$ 4,750,617	\$ 550,617
01-50-510-410151	Agricultural Irrigation Sales	25,500	24,573	20,000	(5,500)
01-50-510-410171	Construction Sales	150,000	103,099	150,000	0
01-50-510-413011	Fixed Meter Charges	2,786,335	2,913,334	3,158,771	372,436
		<u>7,161,835</u>	<u>7,690,644</u>	<u>8,079,388</u>	<u>917,553</u>
Development and Installation Charges					
01-50-510-413021	Meter Fees	275,000	414,666	619,974	344,974
01-50-510-419011	Development Income	100,000	110,240	100,626	626
		<u>375,000</u>	<u>524,906</u>	<u>720,600</u>	<u>345,600</u>
Other Charges for Service					
01-50-510-413001	Backflow Admin Charges	30,000	40,806	41,501	11,501
01-50-510-417001	2nd Notice Penalties	90,000	92,230	93,072	3,072
01-50-510-417011	3rd Notice Charges	32,000	34,355	32,000	0
01-50-510-417021	Account Reinstatement Fees	65,000	66,650	35,490	(29,510)
01-50-510-417030	WaterRestrctn Noncomp 10-50%	0	204	0	0
01-50-510-417031	Lien Processing Fees	5,000	5,900	5,000	0
01-50-510-417041	Credit Check Processing Fees	8,000	11,055	12,000	4,000
01-50-510-417051	Returned Check Fees	2,000	2,900	3,000	1,000
01-50-510-417061	Custmr Damages/Upgrade Charges	15,000	19,007	18,819	3,819
01-50-510-417071	After Hours Call Out Charges	600	1,700	1,931	1,331
01-50-510-417081	Bench Test Fees	180	72	0	(180)
01-50-510-417091	Credit Card Processing Fees	35,000	41,493	44,381	9,381
01-50-510-419021	Recharge Income	45,000	114,332	61,140	16,140
01-50-510-419061	Miscellaneous Income	250	83,283	200	(50)
		<u>328,030</u>	<u>513,987</u>	<u>348,534</u>	<u>20,504</u>
Water Importation Surcharge					
01-50-510-415001	SGPWA Importation Charges	2,000,000	2,159,391	2,160,000	160,000
Water Pumping Energy Surcharge					
01-50-510-415011	SCE Power Charges	1,550,000	1,549,128	1,566,443	16,443
	Total Operating Revenues	<u>11,414,865</u>	<u>12,438,056</u>	<u>12,874,965</u>	<u>1,460,100</u>
NON-OPERATING REVENUE					
Rental Income					
01-50-510-471001	Rent - 12303 Oak Glen	2,400	2,400	2,400	0
01-50-510-471011	Rent - 13695 Oak Glen	2,400	2,400	2,400	0
01-50-510-471021	Rent - 13697 Oak Glen	2,400	2,400	2,400	0
01-50-510-471031	Rent - 9781 Avenida Miravilla	2,400	2,400	2,400	0
01-50-510-471101	Util - 12303 Oak Glen	2,320	2,577	2,273	(47)
01-50-510-471111	Util - 13695 Oak Glen	1,500	1,431	2,531	1,031
01-50-510-471121	Util - 13697 Oak Glen	2,800	2,950	3,436	636
01-50-510-471131	Util - 9781 Avenida Miravilla	2,300	2,706	2,737	437
		<u>18,520</u>	<u>19,264</u>	<u>20,577</u>	<u>2,057</u>
Facilities Charges					
01-50-510-481001	Fac Fees-Wells	387,200	2,067,145	956,333	569,133
01-50-510-481006	Fac Fees-Water Rights (SWP)	245,000	1,156,864	605,118	360,118
01-50-510-481012	Fac Fees-Water Treatment Plant	184,200	983,389	454,950	270,750
01-50-510-481018	Fac Fees-Local Water Resources	97,000	458,024	239,577	142,577
01-50-510-481024	Fac Fees-Recycld Wtr Facilities	280,400	1,643,746	692,551	412,151
01-50-510-481030	Fac Fees-Transmission (16")	313,600	1,674,216	774,550	460,950
01-50-510-481036	Fac Fees-Storage	401,600	2,144,022	991,899	590,299
01-50-510-481042	Fac Fees-Booster	27,800	148,416	68,662	40,862
01-50-510-481048	Fac Fees-Pressure Reducng Stns	14,200	75,810	35,072	20,872
01-50-510-481054	Fac Fees-Misc Projects	12,400	79,696	30,626	18,226
01-50-510-481060	Fac Fees-Financing Costs	61,000	330,083	150,662	89,662
01-50-510-485001	Front Footage Fees	2,500	16,541	16,541	14,041
01-50-510-488001	Contributed Capital	0	0	0	0
		<u>2,026,900</u>	<u>10,777,952</u>	<u>5,016,541</u>	<u>2,989,641</u>
Interest Earned					
01-50-510-490001	Interest Income-Bonita Vista	2,400	2,075	1,995	(405)
01-50-510-490011	Interest Income-Fairway Canyon	0	10,280	57,363	57,363
01-50-510-490021	Interest Income - General	80,000	202,369	190,000	110,000
		<u>82,400</u>	<u>214,724</u>	<u>249,358</u>	<u>166,958</u>
Grant Revenue					
01-50-510-419051	Grant Revenue	0	0	0	0
	Total Non-Operating Revenues	<u>2,127,820</u>	<u>11,011,939</u>	<u>5,286,476</u>	<u>3,158,656</u>
	Total Revenues	<u>\$ 13,542,685</u>	<u>\$ 23,449,995</u>	<u>\$ 18,161,441</u>	<u>\$ 4,618,756</u>

Expenses: 2017 Adopted Budget versus 2017 Projected Actuals versus 2018 Proposed Budget

EXPENSES	2017 ADOPTED	2017 PROJECTED	2018 PROPOSED	CHANGE
SOURCE OF SUPPLY				
01-40-410-500105	\$ 294,844	\$ 180,482	\$ 328,948	\$ 34,104
01-40-410-500110	16,145	15,916	18,393	2,248
01-40-410-500111	427	374	930	503
01-40-410-500113	0	0	4,550	4,550
01-40-410-500115	18,283	12,681	21,988	3,705
01-40-410-500120	4,278	2,966	5,148	870
01-40-410-500125	121,440	63,035	108,600	(12,840)
01-40-410-500140	1,265	881	2,160	895
01-40-410-500145	20,808	11,251	23,214	2,406
01-40-410-500150	0	0	48,080	48,080
01-40-410-500155	59,910	45,646	75,285	15,375
01-40-410-500165	1,000	646	2,200	1,200
01-40-410-500170	1,000	109	1,000	0
01-40-410-500175	500	1,346	4,000	3,500
01-40-410-500180	0	9,519	9,519	9,519
01-40-410-500185	0	6,355	6,355	6,355
01-40-410-500187	0	0	6,235	6,235
01-40-410-500195	0	(25,000)	(25,000)	(25,000)
01-40-410-500501	2,000,000	4,219,270	2,813,692	813,692
01-40-410-500511	0	0	0	0
01-40-410-501101	1,550,000	1,700,583	1,566,443	16,443
01-40-410-501201	225	178	225	0
01-40-410-510011	75,000	86,740	80,000	5,000
01-40-410-510021	90,000	40,873	90,000	0
01-40-410-510031	3,200	2,655	3,200	0
01-40-410-520021	15,000	3,831	10,000	(5,000)
01-40-410-520031	100	527	0	(100)
01-40-410-520061	100,000	128,973	125,000	25,000
01-40-410-540048	0	0	0	0
01-40-410-550024	200	0	200	0
01-40-410-550066	400	0	400	0
	<u>4,374,025</u>	<u>6,509,837</u>	<u>5,330,765</u>	<u>956,740</u>
TRANSMISSION AND DISTRIBUTION				
01-40-440-500105	661,864	407,545	922,072	260,208
01-40-440-500110	20,007	20,705	36,825	16,818
01-40-440-500111	3,156	3,091	3,000	(156)
01-40-440-500113	0	0	7,800	7,800
01-40-440-500115	40,273	29,503	61,467	21,194
01-40-440-500120	9,603	6,900	14,387	4,784
01-40-440-500125	279,312	154,991	304,080	24,768
01-40-440-500140	2,726	2,040	6,060	3,334
01-40-440-500145	36,190	20,776	51,310	15,120
01-40-440-500155	123,317	87,824	170,684	47,367
01-40-440-500165	4,000	1,784	4,500	500
01-40-440-500170	1,000	376	1,000	0
01-40-440-500175	500	30	500	0
01-40-440-500180	0	9,260	9,260	9,260
01-40-440-500185	0	20,816	20,816	20,816
01-40-440-500187	0	0	28,454	28,454
01-40-440-500195	(40,000)	0	(57,300)	(17,300)
01-40-440-510031	6,500	4,030	6,500	0
01-40-440-520071	55,000	34,588	55,000	0
01-40-440-520081	7,500	97	7,500	0
01-40-440-540001	2,500	724	2,500	0
01-40-440-540024	3,000	2,416	3,000	0
01-40-440-540026	(5,000)	0	0	5,000
01-40-440-540036	3,500	2,203	3,500	0
01-40-440-540042	150,000	93,085	150,000	0
01-40-440-540078	30,000	16,932	30,000	0
01-40-440-550024	200	25	200	0
01-40-450-500105	0	0	0	0
01-40-450-500110	0	0	0	0
01-40-450-500115	0	0	0	0
01-40-450-500120	0	0	0	0
01-40-450-500125	0	0	0	0
01-40-450-500140	0	0	0	0
01-40-450-500145	0	0	0	0
01-40-450-500155	0	0	0	0
01-40-450-500165	0	0	0	0
	<u>1,395,148</u>	<u>919,743</u>	<u>1,843,114</u>	<u>447,966</u>

Expenses: 2017 Adopted Budget versus 2017 Projected Actuals versus 2018 Proposed Budget

EXPENSES	2017	2017	2018	CHANGE	
	ADOPTED	PROJECTED	PROPOSED		
CUSTOMER SERVICE AND METER READING					
01-40-460-500105	Labor	144,396	126,470	162,730	18,334
01-40-460-500110	Overtime	7,124	5,763	14,102	6,978
01-40-460-500111	Double Time	1,435	936	1,579	144
01-40-460-500113	Standby/On-Call	0	0	3,900	3,900
01-40-460-500115	Social Security	8,954	8,920	11,267	2,313
01-40-460-500120	Medicare	2,096	2,086	2,639	543
01-40-460-500125	Health Insurance	72,864	69,545	65,160	(7,704)
01-40-460-500140	Life Insurance	543	654	1,068	525
01-40-460-500145	Workers' Compensation	10,190	7,925	11,484	1,294
01-40-460-500155	Retirement/CalPERS	29,268	29,693	39,276	10,008
01-40-460-500165	Uniforms & Employee Benefits	750	0	200	(550)
01-40-460-500170	Education Expenses	500	0	200	(300)
01-40-460-500175	Seminar & Travel Expenses	300	30	200	(100)
01-40-460-500180	Accrued Sick Leave Expense	0	147	147	147
01-40-460-500185	Accrued Vacation Expenses	0	(68)	0	0
01-40-460-500187	Accrual Leave Payments	0	0	3,221	3,221
01-40-460-500195	CIP Related Labor	(10,000)	0	0	10,000
01-40-460-550024	Employment Testing	300	0	200	(100)
		<u>268,720</u>	<u>252,101</u>	<u>317,373</u>	<u>48,653</u>
FINANCE AND ADMINISTRATIVE SERVICES					
01-30-310-500105	Labor	968,732	1,074,352	963,090	\$ (5,642)
01-30-310-500110	Overtime	622	36	0	(622)
01-30-310-500115	Social Security	55,000	61,007	62,324	7,324
01-30-310-500120	Medicare	14,051	17,825	14,583	532
01-30-310-500125	Health Insurance	255,024	172,139	246,160	(8,864)
01-30-310-500130	CalPERS Health Admin Costs	2,000	1,681	2,000	0
01-30-310-500140	Life Insurance	3,746	3,478	6,072	2,326
01-30-310-500145	Workers' Compensation	14,113	11,365	14,012	(101)
01-30-310-500150	Unemployment Insurance	74,709	1,791	32,751	(41,958)
01-30-310-500155	Retirement/CalPERS	157,481	134,794	156,625	(856)
01-30-310-500161	Estim Current Yr OPEB Expense	0	100,000	100,000	100,000
01-30-310-500165	Uniforms & Employee Benefits	500	767	750	250
01-30-310-500170	Education Expenses	2,000	398	2,000	0
01-30-310-500175	Seminar & Travel Expenses	11,000	14,377	15,000	4,000
01-30-310-500180	Accrued Sick Leave Expenses	0	34,780	27,897	27,897
01-30-310-500185	Accrued Vacation Expenses	0	118,092	103,444	103,444
01-30-310-500187	Accrual Leave Payments	0	0	40,781	40,781
01-30-310-500190	Temporary Labor	0	0	0	0
01-30-310-500195	CIP Related Labor	(25,000)	0	0	25,000
01-30-310-500196	CIP Related Overtime	0	0	0	0
01-30-310-520001	Maint & Rpr-Office Equipment	2,800	239	0	(2,800)
01-30-310-550001	Bank/Financial Service Fees	33,000	40,524	42,000	9,000
01-30-310-550006	Cashiering Shortages/Overages	50	0	50	0
01-30-310-550008	Transaction/Return Fees	0	0	3,000	3,000
01-30-310-550010	Transaction/Credit Card Fees	0	0	44,381	44,381
01-30-310-550014	Credit Check Fees	0	0	12,000	12,000
01-30-310-550018	Employee Medical/First Aid	200	0	200	0
01-30-310-550024	Employment Testing	200	155	200	0
01-30-310-550030	Membership Dues	35,000	41,632	42,000	7,000
01-30-310-550036	Notary & Lien Fees	2,000	1,765	2,000	0
01-30-310-550042	Office Supplies	15,000	13,616	10,500	(4,500)
01-30-310-550046	Office Equipment	65,000	31,248	40,000	(25,000)
01-30-310-550048	Postage	58,800	47,930	50,000	(8,800)
01-30-310-550051	Advertising	0	4,338	4,000	4,000
01-30-310-550054	Property, Auto & Gen Liab Insur	85,000	73,897	80,000	(5,000)
01-30-310-550066	Subscriptions	10,000	7,444	3,000	(7,000)
01-30-310-550072	Misc Operating Expenses	5,000	0	1,000	(4,000)
01-30-310-550078	Bad Debt Expense	5,000	0	5,000	0
01-30-310-550090	Principal Repayment	0	0	0	0
01-30-310-580021	IT/Software Support	30,000	33,893	0	(30,000)
01-30-310-580036	Other Professional Services	0	12,870	5,000	5,000
01-30-310-590001	Interest Expense	0	0	0	0
01-30-310-590011	Cost of Issuance Amortization	0	0	0	0
01-40-410-540084	State Mandates & Tariffs	50,000	68,142	70,000	20,000
01-40-470-501691	Maint & Rpr- Bldgs (General)	5,000	2,581	5,000	0
01-40-510-510031	Small Tools, Parts & Maint	1,500	5,383	500	(1,000)
01-50-510-540066	Property Damages & Theft	15,000	15,767	15,000	0
01-50-510-550040	General Supplies	9,000	10,902	11,000	2,000
01-50-510-550060	Public Education	10,000	1,320	5,000	(5,000)
01-50-510-550072	Misc Operating Expenses	4,500	0	1,000	(3,500)
		<u>1,976,028</u>	<u>2,160,526</u>	<u>2,239,320</u>	<u>263,292</u>

Expenses: 2017 Adopted Budget versus 2017 Projected Actuals versus 2018 Proposed Budget

EXPENSES	2017	2017	2018	CHANGE	
	ADOPTED	PROJECTED	PROPOSED		
BOARD OF DIRECTORS					
01-10-110-500101	Board of Directors Fees	36,000	26,600	36,000	0
01-10-110-500115	Social Security	2,235	1,637	2,235	0
01-10-110-500120	Medicare	525	386	525	0
01-10-110-500145	Workers' Compensation	485	258	520	35
01-10-110-500175	Seminar & Travel Expenses	10,000	140	10,000	0
01-10-110-550012	Election Expenses	0	54,827	20,000	20,000
01-10-110-550042	Supplies - Other	0	378	400	400
		<u>49,245</u>	<u>84,225</u>	<u>69,680</u>	<u>20,435</u>
MAINTENANCE AND GENERAL PLANT					
01-40-470-501111	Electricity - 560 Magnolia	23,600	21,547	23,000	(600)
01-40-470-501411	Sanitation - 560 Magnolia	1,800	1,930	2,400	600
01-40-470-501511	Phones - 560 Magnolia	20,000	16,083	0	(20,000)
01-40-470-501611	Maint & Repair- 560 Magnolia	16,000	15,117	16,000	0
01-40-470-501121	Electricity - 12303 Oak Glen	2,200	2,659	2,159	(41)
01-40-470-501321	Propane - 12303 Oak Glen	120	0	114	(6)
01-40-470-501621	Maint & Repair- 12303 Oak Glen	1,200	390	1,200	0
01-40-470-501131	Electricity - 13695 Oak Glen	1,500	1,668	1,848	348
01-40-470-501331	Propane - 13695 Oak Glen	600	0	683	83
01-40-470-501631	Maint & Repair- 13695 Oak Glen	1,000	265	1,000	0
01-40-470-501141	Electricity - 13697 Oak Glen	2,200	2,945	2,818	618
01-40-470-501341	Propane - 13697 Oak Glen	600	0	618	18
01-40-470-501641	Maint & Repair- 13697 Oak Glen	500	1,132	500	0
01-40-470-501151	Elec - 9781 Avenida Miravilla	1,800	2,245	1,834	34
01-40-470-501351	Propane-9781 Avenida Miravilla	500	1,003	903	403
01-40-470-501651	Maint & Rpr-9781 Ave Miravilla	1,500	47	1,500	0
01-40-470-501161	Electricity - 815 E. 12th	6,000	5,181	6,000	0
01-40-470-501461	Sanitation - 815 E. 12th	3,600	3,100	4,050	450
01-40-470-501561	Phones - 815 E. 12th	1,800	4,514	0	(1,800)
01-40-470-501661	Maint & Repair- 815 E. 12th	5,000	4,894	5,000	0
01-40-470-501471	Sanitation - 11083 Cherry Ave	3,200	3,023	3,200	0
01-30-310-550084	Depreciation	2,504,276	2,554,144	2,554,781	50,505
01-40-470-500105	Labor	32,000	37,950	0	(32,000)
01-40-470-500115	Social Security	1,700	2,353	0	(1,700)
01-40-470-500120	Medicare	400	550	0	(400)
01-40-470-500125	Health Insurance	11,000	17,090	0	(11,000)
01-40-470-500140	Life Insurance	200	173	0	(200)
01-40-470-500145	Workers' Compensation	2,500	2,089	0	(2,500)
01-40-470-500155	Retirement/CalPERS	9,950	6,805	0	(9,950)
01-40-470-501600	Property Maintenance & Repairs	5,000	0	0	(5,000)
01-40-470-510001	Auto/Fuel	75,000	66,842	75,000	0
01-40-470-510002	CIP Related Fuel	(15,000)	0	0	15,000
01-40-470-520011	Maint & Rpr-Safety Equipment	5,000	1,540	3,000	(2,000)
01-40-470-520031	Maint & Rpr-General Equipment	40,000	42,242	46,000	6,000
01-40-470-520041	Maint & Rpr-Fleet	55,000	46,237	50,000	(5,000)
01-40-470-520091	Maint & Rpr-Communicatn Equip	2,500	5,353	5,500	3,000
01-40-470-540030	Landscape Maintenance	15,000	4,274	45,000	30,000
01-40-470-540072	Rechrg Facs, Cnyns&Ponds Maint	20,000	137,000	75,000	55,000
		<u>2,859,246</u>	<u>3,012,382</u>	<u>2,929,108</u>	<u>69,862</u>
ENGINEERING					
01-20-210-500105	Labor	300,701	244,425	391,181	90,480
01-20-210-500115	Social Security	17,876	16,176	24,489	6,613
01-20-210-500120	Medicare	4,363	3,783	5,730	1,367
01-20-210-500125	Health Insurance	48,576	28,336	43,440	(5,136)
01-20-210-500140	Life Insurance	956	596	1,524	568
01-20-210-500145	Workers' Compensation	4,491	3,312	5,842	1,351
01-20-210-500150	Unemployment Insurance	0	0	13,303	13,303
01-20-210-500155	Retirement/CalPERS	50,409	35,280	57,099	6,690
01-20-210-500165	Uniforms & Employee Benefits	50	0	50	0
01-20-210-500170	Education Expenses	2,500	0	5,000	2,500
01-20-210-500175	Seminar & Travel Expenses	500	70	1,000	500
01-20-210-500180	Accrued Sick Leave Expenses	0	16,230	16,230	16,230
01-20-210-500185	Accrued Vacation Expenses	0	13,127	13,127	13,127
01-20-210-500187	Accrual Leave Payments	0	0	2,657	2,657
01-20-210-500195	CIP Related Labor	(121,158)	(106,618)	(169,314)	(48,156)
01-20-210-550068	Software Maintenance	22,500	12,500	0	(22,500)
		<u>331,764</u>	<u>267,217</u>	<u>411,357</u>	<u>79,593</u>

Expenses: 2017 Adopted Budget versus 2017 Projected Actuals versus 2018 Proposed Budget

EXPENSES	2017	2017	2018	CHANGE	
	ADOPTED	PROJECTED	PROPOSED		
PROFESSIONAL SERVICES					
01-20-210-540012	Dev Reimbursable Engineering	15,000	0	0	(15,000)
01-20-210-540018	Grant & Loan Procurement	0	0	0	0
01-20-210-540048	Permits, Fees & Licensing	4,000	0	2,000	(2,000)
01-20-210-580031	Outside Engineering	50,000	5,368	60,000	10,000
01-20-210-580032	CIP Related Outside Engineering	(30,000)	0	(40,000)	(10,000)
01-30-310-580001	Accounting & Audit	36,000	29,544	35,000	(1,000)
01-30-310-580011	General Legal	150,000	60,620	150,000	0
01-50-510-550096	Beaumont Basin Watermaster	36,610	39,661	42,000	5,390
		<u>\$ 261,610</u>	<u>\$ 135,192</u>	<u>\$ 249,000</u>	<u>(12,610)</u>
INFORMATION TECHNOLOGY					
01-30-315-500105	Labor	0	0	118,311	118,311
01-30-315-500110	Overtime	0	0	0	0
01-30-315-500115	Social Security	0	0	7,802	7,802
01-30-315-500120	Medicare	0	0	1,825	1,825
01-30-315-500125	Health Insurance	0	0	21,720	21,720
01-30-315-500140	Life Insurance	0	0	780	780
01-30-315-500145	Workers' Compensation	0	0	1,709	1,709
01-30-315-500150	Unemployment Insurance	0	0	4,023	4,023
01-30-315-500155	Retirement/CalPERS	0	0	11,648	11,648
01-30-315-500175	Seminar & Travel Expenses	0	0	4,000	4,000
01-30-315-500180	Accrued Sick Leave Expenses	0	0	6,883	6,883
01-30-315-500185	Accrued Vacation Expenses	0	0	14,648	14,648
01-30-315-500187	Accrual Leave Payments	0	0	7,458	7,458
01-30-315-500190	Temporary Labor	0	0	0	0
01-30-315-500195	CIP Related Labor	0	0	(31,855)	(31,855)
01-30-315-501511	Phones - 560 Magnolia	0	0	25,200	25,200
01-30-315-501561	Phones - 815 E. 12th	0	0	2,800	2,800
01-30-315-550030	Membership Dues	0	0	2,000	2,000
01-30-315-550044	Printing/Toner & Maint	0	0	15,000	15,000
01-30-315-580016	Computer Hardware	0	0	20,000	20,000
01-30-315-580021	IT/Software Support	0	0	5,000	5,000
01-30-315-580026	License/Maintenance/Support	0	0	90,000	90,000
		<u>0</u>	<u>0</u>	<u>328,952</u>	<u>328,952</u>
		<u>\$ 11,515,786</u>	<u>\$ 13,341,224</u>	<u>\$ 13,718,669</u>	<u>\$ 2,202,883</u>

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Appendix B
Summary of Account Descriptions



OPERATING REVENUE

WATER SALES

- 01-50-510-410100 — **Sales** — Commodity charges for commercial, residential and landscape irrigation water usage.
- 01-50-510-410151 — **Agricultural Irrigation Sales** — Commodity charges for irrigation water usage.
- 01-50-510-410171 — **Construction Sales** — Commodity charges for water used for new construction and other purposes through portable fire hydrant meters.
- 01-50-510-413011 — **Fixed Meter Charges** — Fixed service charges for installed meters.

DEVELOPMENT AND INSTALLATION CHARGES

- 01-50-510-413021 — **Meter Fees** — Charges for new service installations.
- 01-50-510-419011 — **Development Income** — Revenue earned and charged to deposits that were collected to cover engineering, legal and administrative costs associated with new development.

OTHER CHARGES FOR SERVICE

- 01-50-510-413001 — **Backflow Administration Charges** — Administrative charge for required annual backflow program administration.
- 01-50-510-417001 — **Second Notice Penalties** — Late fee assessed on delinquent accounts.
- 01-50-510-417011 — **Third Notice Charges** — Fee associated with disconnection notices sent on delinquent accounts.
- 01-50-510-417021 — **Account Reinstatement Fees** — Fees associated with the reinstatement of service when an account is inactivated due to non-payment.
- 01-50-510-417030 — **Water Restriction Noncompliance 10% - 50%** — Fees assessed on accounts where water waste is deemed to have occurred.
- 01-50-510-417031 — **Lien Processing Fees** — Fees associated with filing and releasing liens on delinquent accounts.
- 01-50-510-417041 — **Credit Check Processing Fees** — Pass through charge to cover the cost of performing a credit check.
- 01-50-510-417051 — **Returned Check Fees** — Pass through charges for payments returned by the bank as unpaid.
- 01-50-510-417061 — **Customer Damages/Upgrade Charges** — Reimbursements for work performed when customers/developers cause damage to District property or customer requested changes such as meter relocation charges.
- 01-50-510-417071 — **After-Hours Call Out Charges** — Reimbursement charge for after-hours services provided.
- 01-50-510-417081 — **Bench Test Fees** — Fees for pulling a meter and bench testing it.
- 01-50-510-417091 — **Credit Card Processing Fees** — Pass-through charge to cover the bank fees charged to the District for credit card processing.
- 01-50-510-419021 — **Recharge Income** — Income received for the recharge of imported water from San Geronio Pass Water Agency (SGPWA) for the City of Banning.
- 01-50-510-419061 — **Miscellaneous Income** — Receipts for miscellaneous, non-recurring revenues.

WATER IMPORTATION SURCHARGE

- 01-50-510-415001 — **SGPWA Importation Charges** — Pass through charge to cover the cost of purchasing imported water.

WATER PUMPING ENERGY SURCHARGE

- 01-50-510-415011 — **SCE Power Charges** — Pass through charge to cover the cost of electricity used for pumping water from wells and through the system.

NON-OPERATING REVENUE

RENTAL INCOME

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

FACILITIES CHARGES

- 01-50-510-481001 — Facility Fees – Wells** — Fees paid per EDU by individual homeowners and industrial, residential, and commercial developers to fund the cost of the impacts of their developments on the District's water system, specifically for new wells.
- 01-50-510-481006 — Facility Fees – Water Rights (SWP)** — Fees paid per EDU by individual homeowners and industrial, residential, and commercial developers to fund the cost of the impacts of their developments on the District's water system, specifically for State Water Project water rights.
- 01-50-510-481012 — Facility Fees – Water Treatment Plant** — Fees paid per EDU by individual homeowners and industrial, residential, and commercial developers to fund the cost of the impacts of their developments on the District's water system, specifically for new water treatment plants.
- 01-50-510-481018 — Facility Fees – Local Water Resources** — Fees paid per EDU by individual homeowners and industrial, residential, and commercial developers to fund the cost of the impacts of their developments on the District's water system, specifically for local water resources.
- 01-50-510-481024 — Facility Fees – Recycled Water Facilities** — Fees paid per EDU by individual homeowners and industrial, residential, and commercial developers to fund the cost of the impacts of their developments on the District's water system, specifically for new recycled water facilities.
- 01-50-510-481030 — Facility Fees – Transmission (16")** — Fees paid per EDU by individual homeowners and industrial, residential, and commercial developers to fund the cost of the impacts of their developments on the District's water system, specifically for new 16" transmission lines.
- 01-50-510-481036 — Facility Fees – Storage** — Fees paid per EDU by individual homeowners and industrial, residential, and commercial developers to fund the cost of the impacts of their developments on the District's water system, specifically for new storage facilities.
- 01-50-510-481042 — Facility Fees – Booster** — Fees paid per EDU by individual homeowners and industrial, residential, and commercial developers to fund the cost of the impacts of their developments on the District's water system, specifically for new booster stations.
- 01-50-510-481048 — Facility Fees – Pressure Reducing Stations** — Fees paid per EDU by individual homeowners and industrial, residential, and commercial developers to fund the cost of the impacts of their developments on the District's water system, specifically for new pressure reducing stations.
- 01-50-510-481054 — Facility Fees – Miscellaneous Projects** — Fees paid per EDU by individual homeowners and industrial, residential, and commercial developers to fund the cost of the impacts of their developments on the District's water system, for miscellaneous projects not covered by other types of facilities fees.
- 01-50-510-481060 — Facility Fees – Financing Costs** — Fees paid per EDU by individual homeowners and industrial, residential, and commercial developers to fund the cost of the impacts of their developments on the District's water system, specifically for costs of financing new facilities.
- 01-50-510-485001 — Front Footage Fees** — Charged to cover the cost of pipelines traveling along the frontage of properties requesting service.
- 01-50-510-488001 — Contributed Capital** — Fees and infrastructure contributed to enhance District facilities.

INTEREST EARNED

- 01-50-510-490001 — Interest Income - Bonita Vista** — Interest income on Bonita Vista note receivable.
- 01-50-510-490011 — Interest Income- Fairway Canyon** — Interest earned on the Fairway Canyon note receivable.
- 01-50-510-490021 — Interest Income- General** — Interest earned on District investments.

GRANT REVENUE

- 01-50-510-419051 — Grant Revenue** — Grant funding received.

OPERATING EXPENSES

SOURCE OF SUPPLY

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

- 01-40-410-500105 — **Labor** — Wage expenses for this department.
- 01-40-410-500110 — **Overtime** — Overtime expenses for this department.
- 01-40-410-500111 — **Double-time** — Double-time expenses for this department.
- 01-40-410-500113 — **Standby/On-Call** — Expenses for minimum two-hour off-duty work for this department.
- 01-40-410-500115 — **Social Security** — Expenses for the District's portion of Social Security (FICA) for this department.
- 01-40-410-500120 — **Medicare** — Expenses for the District's portion of Medicare for this department.
- 01-40-410-500125 — **Health Insurance** — Cost of providing health benefits for employees in this department.
- 01-40-410-500140 — **Life Insurance** — Life insurance premiums paid on behalf of employees in this department.
- 01-40-410-500145 — **Workers' Compensation** — Standard costs paid for employees in this department to the District's insurance carrier.
- 01-40-410-500150 — **Unemployment Insurance** — Cost of providing unemployment benefits for employees in this department.
- 01-40-410-500155 — **Retirement/CalPERS** — Retirement contributions paid on behalf of employees in this department.
- 01-40-410-500165 — **Uniforms and Employee Benefits** — Annual purchase of uniforms and boot allowance.
- 01-40-410-500170 — **Education Expense** — Education expense reimbursement.
- 01-40-410-500175 — **Seminar and Travel Expense** — Costs associated with attendance to District approved seminars and conferences for employees in this department.
- 01-40-410-500180 — **Accrued Sick Leave Expense** — Cost of unused sick time earned by employees in this department.
- 01-40-410-500185 — **Accrual Vacation Leave Expense** — Cost of unused vacation time earned by employees in this department.
- 01-40-410-500187 — **Accrual Leave Payments** — Cash payouts of excess vacation and sick time permitted under District policy.
- 01-40-410-500195 — **CIP Related Labor** — Wage expenses for a Capital Improvement Project in this department.
- 01-40-410-500501 — **State Project Water Purchases** — Costs associated with the purchase of imported water from the SGPWA.
- 01-40-410-500511 — **Groundwater Purchases** — Costs associated with the purchase of groundwater rights from South Mesa Mutual.
- 01-40-410-501101 — **Electricity - Wells** — Charges for power purchased from Southern California Edison to operate District pumping facilities.
- 01-40-410-501201 — **Gas - Wells** — Natural gas purchased for the operation of an emergency booster pump.
- 01-40-410-510011 — **Treatment and Chemicals** — Costs associated with the purchase of water treatment chemicals such as chlorine.
- 01-40-410-510021 — **Lab Testing** — Costs associated with water sample analysis conducted by outside laboratories.
- 01-40-410-510031 — **Small Tools, Parts and Maintenance** — Costs for minor repairs and small parts purchases.
- 01-40-410-520021 — **Maintenance and Repairs – Telemetry Equipment** — Costs associated with the maintenance and repair of the District's telemetry system.
- 01-40-410-520031 — **Maintenance and Repair – General Equipment** — Costs associated with the equipment, maintenance and repair incurred for the operation and maintenance of wells, tanks, purchase and extraction of water.
- 01-40-410-520061 — **Maintenance and Repair – Pumping Equipment** — Maintenance cost of pumping equipment, wells, booster and chlorination equipment.
- 01-40-410-540048 — **Permits, Fees and Licensing** — Costs of permits, fees and licensing for District facilities and operations.
- 01-40-410-550066 — **Subscriptions** — Costs of subscriptions for regulatory and technical updates.
- 01-40-410-550024 — **Employment Testing** — Costs associated with pre-employment and random drug testing.

TRANSMISSION AND DISTRIBUTION

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

- 01-40-440-500105 — **Labor** — Wage expenses for this department.
- 01-40-440-500110 — **Overtime** — Overtime expenses for this department.
- 01-40-440-500111 — **Double-time** — Double-time expenses for this department.
- 01-40-440-500113 — **Standby/On-Call** — Expenses for minimum two-hour off-duty work for this department
- 01-40-440-500115 — **Social Security** — Expenses for the District's portion of Social Security (FICA) for this department.
- 01-40-440-500120 — **Medicare** — Expenses for the District's portion of Medicare for this department.
- 01-40-440-500125 — **Health Insurance** — Cost of providing health benefits for employees in this department.
- 01-40-440-500140 — **Life Insurance** — Life insurance premiums paid on behalf of employees in this department.
- 01-40-440-500145 — **Workers' Compensation** — Standard costs paid for employees in this department to the District's insurance carrier.
- 01-40-440-500155 — **Retirement/CalPERS** — Retirement contributions paid on behalf of employees in this department.
- 01-40-440-500165 — **Uniforms and Employee Benefits** — Annual purchase of uniforms and boot allowance.
- 01-40-440-500170 — **Education Expenses** — Education expense reimbursement.
- 01-40-440-500175 — **Seminar and Travel Expense** — Costs associated with attendance to District approved seminars and conferences for employees in this department.
- 01-40-440-500180 — **Accrued Sick Leave Expense** — Cost of unused sick time earned by employees in this department.
- 01-40-440-500185 — **Accrual Vacation Leave Expense** — Cost of unused vacation time earned by employees in this department.
- 01-40-440-500187 — **Accrual Leave Payments** — Cash payouts of excess vacation and sick time permitted under District policy.
- 01-40-440-500195 — **CIP Related Labor** — Wage expenses for a Capital Improvement Project in this department.
- 01-40-440-510031 — **Small Tools, Parts and Maintenance** — Costs for minor repairs and small parts purchases.
- 01-40-440-520071 — **Maintenance and Repair – Pipeline and Hydrants** — Costs associated with the maintenance and repair of pipelines and fire hydrants.
- 01-40-440-520081 — **Maintenance and Repair – Pressure Regulators** — Costs associated with the repair and maintenance of pressure reducing valves (PRV's).
- 01-40-440-540001 — **Backflow Devices** — Costs associated with maintenance done to District owned and operated backflow devices, as well as costs for the annual required testing of these devices.
- 01-40-440-540024 — **Inventory Adjustments** — Costs associated with change in market value on inventory using an average-cost valuation method or costs associated with removing obsolete or damaged items from inventory.
- 01-40-440-540026 — **Inventory Purchase Discounts** — Discounts taken on inventory purchases.
- 01-40-440-540036 — **Line Locates** — Cost associated with the locating and marking of underground facilities.
- 01-40-440-540042 — **Meters Maintenance and Services** — Costs associated with repair and maintenance of existing meters and services, in accordance with the District's meter change out program.
- 01-40-440-540078 — **Reservoirs Maintenance** — Costs associated with the repair and maintenance of storage reservoirs and tanks.
- 01-40-440-550024 — **Employment Testing** — Costs associated with pre-employment and random drug testing.

INSPECTIONS

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

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

CUSTOMER SERVICE AND METER READING

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

- 01-40-460-500105 — **Labor** — Wage expenses for this department.
- 01-40-460-500110 — **Overtime** — Overtime expenses for this department.
- 01-40-460-500111 — **Double-time** — Double-time expenses for this department.
- 01-40-460-500113 — **Standby/On-Call** — Expenses for minimum two-hour off-duty work for this department
- 01-40-460-500115 — **Social Security** — Expenses for the District's portion of Social Security (FICA) for this department.
- 01-40-460-500120 — **Medicare** — Expenses for the District's portion of Medicare for this department.
- 01-40-460-500125 — **Health Insurance** — Cost of providing health benefits for employees in this department.
- 01-40-460-500140 — **Life Insurance** — Life insurance premiums paid on behalf of employees in this department.
- 01-40-460-500145 — **Workers' Compensation** — Standard costs paid for employees in this department to the District's insurance carrier.
- 01-40-460-500155 — **Retirement/CalPERS** — Retirement contributions paid on behalf of employees in this department.
- 01-40-460-500165 — **Uniforms and Employee Benefits** — Annual purchase of uniforms and boot allowance.
- 01-40-460-500170 — **Education Expenses** — Education expense reimbursement.
- 01-40-460-500175 — **Seminar and Travel Expense** — Costs associated with attendance to District approved seminars and conferences for employees in this department.
- 01-40-460-500180 — **Accrued Sick Leave Expense** — Cost of unused sick time earned by employees in this department.
- 01-40-460-500185 — **Accrual Vacation Leave Expense** — Cost of unused vacation time earned by employees in this department.
- 01-40-460-500187 — **Accrual Leave Payments** — Cash payouts of excess vacation and sick time permitted under District policy.
- 01-40-460-500195 — **CIP Related Labor** — Wage expenses for a Capital Improvement Project in this department.
- 01-40-460-550024 — **Employment Testing** — Costs associated with pre-employment and random drug testing.

FINANCE AND ADMINISTRATIVE SERVICES EXPENSES

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

- 01-30-310-500105 — Labor** — Wage expenses for this department.
- 01-30-310-500110 — Overtime** — Overtime expenses for this department.
- 01-30-310-500115 — Social Security** — Expenses for the District's portion of Social Security (FICA) for this department.
- 01-30-310-500120 — Medicare** — Expenses for the District's portion of Medicare for this department.
- 01-30-310-500125 — Health Insurance** — Cost of providing health benefits to employees in this department.
- 01-30-310-500130 — CalPERS Health Administration Costs** — Administrative fees charged for CalPERS health insurance.
- 01-30-310-500140 — Life Insurance** — Life insurance premiums paid on behalf of employees in this department.
- 01-30-310-500145 — Workers' Compensation** — Standard costs paid for employees in this department to the District's insurance carrier.
- 01-30-310-500150 — Unemployment Insurance** — Cost of providing unemployment benefits for employees in this department.
- 01-30-310-500155 — Retirement/CalPERS** — Retirement contributions paid on behalf of employees in this department.
- 01-30-310-500161 — Estimated Current Year OPEB Expenses** — Actuarially-determined Annual OPEB Expense for retiree health benefits provided by the District. It is calculated as the Annual Required Contribution (ARC), plus the interest cost on the beginning Net OPEB Obligation, plus or minus the ARC adjustment.
- 01-30-310-500165 — Uniforms and Employee Benefits** — Annual purchase of uniforms and boot allowance.
- 01-30-310-500170 — Education Expenses** — Education expense reimbursement.
- 01-30-310-500175 — Seminar and Travel Expense** — Costs associated with attendance to District approved seminars and conferences for employees in this department.
- 01-30-310-500180 — Accrued Sick Leave Expense** — Cost of unused sick time earned by employees in this department.
- 01-30-310-500185 — Accrual Vacation Leave Expense** — Cost of unused vacation time earned by employees in this department.
- 01-30-310-500187 — Accrual Leave Payments** — Cash payouts of excess vacation and sick time permitted under District policy.
- 01-30-310-500190 — Temporary Labor** — Labor expenses for the use of temporary employees.
- 01-30-310-500195 — CIP Related Labor** — Wage expenses for a Capital Improvement Project in this department.
- 01-30-310-500196 — CIP Related Overtime** — Overtime expenses for a Capital Improvement Project in this department.
- 01-30-310-520001 — Maintenance and Repair – Office Equipment** — Costs associated with the repair and maintenance of various office equipment including the phone system, computers, mailing equipment and copier machines.
- 01-30-310-550001 — Bank/Financial Service Fees** — Service fees associated with District bank deposit accounts.
- 01-30-310-550006 — Cashiering Shortages/Overages** — Accounts for cash shortages and overages at the three cashiering windows.
- 01-30-310-550008 — Transaction/Return Fees** — Fees Bank fees charged for payments returned by the bank as unpaid.
- 01-30-310-550010 — Transaction/Credit Card Fees** — Bank fees charged to the District for credit card processing.
- 01-30-310-550014 — Credit Check Fees** — Costs of performing credit checks for water service applicants.
- 01-30-310-550018 — Employee Medical/First Aid** — Cost of supplies for First Aid kits located in District Offices.
- 01-30-310-550024 — Employment Testing** — Cost associated with pre-employment and random drug testing.
- 01-30-310-550030 — Membership Dues** — Membership dues for associations including the Beaumont Chamber of Commerce, Cherry Valley Chamber of Commerce and the California Special District Association, ACWA, AWWA and finance related associations.
- 01-30-310-550036 — Notary and Lien Fees** — Fees associated with filing and releasing liens on delinquent accounts.

- 01-30-310-550042 — Office Supplies** — Cost of miscellaneous office supplies.
- 01-30-310-550046 — Office Equipment** — Costs that are part of service and/or lease agreements for the office equipment.
- 01-30-310-550048 — Postage** — Costs such as postage for regular and delinquent utility bills as well as daily correspondence.
- 01-30-310-550051 — Advertising** — Cost associated with advertising notices inviting bids, unclaimed funds, etc.
- 01-30-310-550054 — Property, Auto and General Liability Insurance** — Annual insurance premiums covering District properties and facilities.
- 01-30-310-550066 — Subscriptions** — Costs associated with subscriptions to regulatory and technical materials. Also includes cost for accessing credit verification information.
- 01-30-310-550072 — Miscellaneous Operating Expenses** — Miscellaneous expenses include expenses which do not fall directly under another general ledger account.
- 01-30-310-550078 — Bad Debt Expense** — Cost of providing water service to accounts which are deemed to be uncollectible.
- 01-30-310-550090 — Principal Repayment** — Principal payment expense for notes or bonds payable.
- 01-30-310-580021 — IT/ Software Support** — Annual support fee for the District's municipal software.
- 01-30-310-580036 — Other Professional Services** — Costs associated with outside legal, engineering and auditing services.
- 01-30-310-590001 — Interest Expense** — Interest expense for notes or bonds payable.
- 01-30-310-590011 — Cost of Issuance Amortization** — Allocation of cost of issuance expenses for notes or bonds payable.
- 01-40-410-540084 — State Mandates and Tariffs** — Expenses include National Pollutant Discharge Elimination System (NPDES) permit fees and water system fees to the California Department of Public Health as well as all permits and annual reports mandated by other Regulatory Agencies.
- 01-40-470-501691 — Maintenance and Repair – Buildings (General)** — Costs associated with items such as the cleaning service who cleans all District offices and routine maintenance such as A/C repairs and plumbing problems.
- 01-40-510-510031 — Small Tools, Parts and Maintenance** — Cost of general tools used for District operations not specifically associated with any one project.
- 01-50-510-540066 — Property Damage and Theft** — Costs associated with small claims on the District for property damage.
- 01-50-510-550040 — General Supplies** — Cost of general supplies used for District operations not specifically associated with any one project.
- 01-50-510-550060 — Public Education** — Costs such as the mandated Annual Consumer Confidence Report (Water Quality Report).
- 01-50-510-550072 — Miscellaneous Operating Expenses** — Expenses which do not fall directly under another general ledger account.

BOARD OF DIRECTORS EXPENSES

- 01-10-110-500101 — Board of Director Fees** — Each Director can be paid per diem for attendance at meetings/days of service.
- 01-10-110-500115 — Social Security** — Expenses for the District's portion of Social Security (FICA) for this department.
- 01-10-110-500120 — Medicare** — Expenses for the District's portion of Medicare for this department.
- 01-10-110-500145 — Workers' Compensation** — Standard costs paid for employees in this department to the District's insurance carrier.
- 01-10-110-500175 — Seminar and Travel Expense** — Costs associated with attendance to District approved seminars and conferences for board members.
- 01-10-110-550012 — Election Expenses** — Costs associated with directorial elections.
- 01-10-110-550042 — Supplies - Other** — Cost of supplies used by Directors such as name placards and business cards.

MAINTENANCE and GENERAL PLANT EXPENSES

DISTRICT OFFICE – 560 MAGNOLIA AVE

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

DISTRICT PROPERTY - 12303 OAK GLEN ROAD

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

DISTRICT PROPERTY - 13695 OAK GLEN ROAD

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

DISTRICT PROPERTY - 13697 OAK GLEN ROAD

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

DISTRICT PROPERTY - 9781 AVENIDA MIRAVILLA

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

DISTRICT FIELD OFFICE - 815 E. 12TH STREET

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

DISTRICT PROPERTY - 11083 CHERRY AVENUE

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

MAINTENANCE AND GENERAL PLANT EXPENSES

- 01-30-310-550084 — Depreciation** — Annual depreciation expenses on capital assets.
- 01-40-470-500105 — Labor** — Wage expenses for this department.
- 01-40-470-500115 — Social Security** — Expenses for the District's portion of Social Security (FICA) for this department.
- 01-40-470-500120 — Medicare** — Expenses for the District's portion of Medicare for this department.
- 01-40-470-500125 — Health Insurance** — Cost of providing health benefits to employees in this department.

- 01-40-470-500140 — Life Insurance** — Life insurance premiums paid on behalf of employees in this department.
- 01-40-470-500145 — Workers' Compensation** — Standard costs paid for employees in this department to the District's insurance carrier.
- 01-40-470-500155 — Retirement/CalPERS** — Retirement contributions paid on behalf of employees in this department.
- 01-40-470-501600 — Property Maintenance and Repairs** — Maintenance work performed on the various District owned buildings (wells, pressure regulation stations, booster pumps, etc.).
- 01-40-470-510001 — Auto/Fuel** — Fuel purchased for District fleet vehicles.
- 01-40-470-510002 — CIP Related Fuel**— Fuel purchased for Capital Improvement Projects.
- 01-40-470-520011 — Maintenance and Repair – Safety Equipment** — Costs for safety items such as barricades, safety vests, etc. District keeps on-hand inventory; purchases would be only to replenish worn out items.
- 01-40-470-520031 — Maintenance and Repair – General Equipment** — Costs associated with preventative maintenance performed on District equipment.
- 01-40-470-520041 — Maintenance and Repair – Fleet** — Costs of oil changes, preventative maintenance, etc. for all fleet vehicles, as well as the car cleaning service which cleans all District fleet vehicles.
- 01-40-470-520091 — Maintenance and Repair – Communication Equipment** — Cost of repair and maintenance of District radio equipment.
- 01-40-470-540030 — Landscape Maintenance** — This is the landscape maintenance performed at the various District facilities.
- 01-40-470-540072 — Recharge Facility, Canyon and Pond Maintenance** — Costs associated with the maintenance necessary for the basins at the recharge project and basins located in Edgar Canyon.

ENGINEERING EXPENSES

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

- 01-20-210-500105 — Labor** — Wage expenses for this department.
- 01-20-210-500115 — Social Security** — Expenses for the District's portion of Social Security (FICA) for this department.
- 01-20-210-500120 — Medicare** — Expenses for the District's portion of Medicare for this department.
- 01-20-210-500125 — Health Insurance** — Cost of providing health benefits to employees in this department.
- 01-20-210-500140 — Life Insurance** — District paid life insurance through Standard Life Insurance offered to each full time employee. This category total reflects activity for this department only.
- 01-20-210-500145 — Workers' Compensation** — Standard costs paid for employees in this department to the District's insurance carrier.
- 01-20-210-500150 — Unemployment Insurance** — Cost of providing unemployment benefits for employees in this department.
- 01-20-210-500155 — Retirement/CalPERS** — Retirement contributions paid on behalf of employees in this department.
- 01-20-210-500165 — Uniforms and Employee Benefits** — Yearly each employee is given a boot allowance as well as uniforms to be cleaned, mended and maintained by employees.
- 01-20-210-500170 — Education Expenses** — Education expense reimbursement.
- 01-20-210-500175 — Seminar and Travel Expense** — Costs associated with attendance to District approved seminars and conferences for employees in this department.
- 01-20-210-500180 — Accrued Sick Leave Expense** — Cost of unused sick time earned by employees in this department.
- 01-20-210-500185 — Accrual Vacation Leave Expense** — Cost of unused vacation time earned by employees in this department.
- 01-20-210-500187 — Accrual Leave Payments** — Cash payouts of excess vacation and sick time permitted under District policy.
- 01-20-210-500195 — CIP Related Labor** — Wage expenses for a Capital Improvement Project in this department.
- 01-20-210-550068 — Software Maintenance** — This category total reflects software licensing activity for this department only.

PROFESSIONAL SERVICES EXPENSES

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

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

INFORMATION TECHNOLOGY EXPENSES

The three digit departmental number 315 seen in this section of the General Ledger includes the administrative salaries, employee benefits, operating supplies, and other expenses associated with the information technology function of the District.

- 01-30-315-500105 — Labor** — Wage expenses for this department.
- 01-30-315-500110 — Overtime** — Overtime expenses for this department.
- 01-30-315-500115 — Social Security**— This category reflects the District's portion of Social Security – (FICA).
- 01-30-315-500120 — Medicare** — This category reflects the District's portion of Medicare.
- 01-30-315-500125 — Health Insurance** — Cost of providing health benefits to employees in this department.
- 01-30-315-500140 — Life Insurance** — Life insurance premiums paid on behalf of employees in this department.
- 01-30-315-500145 — Workers' Compensation** — This category includes standard charges paid for employees in this department to the District's insurance carrier.
- 01-30-315-500150 — Unemployment Insurance** — Cost of providing unemployment benefits for employees in this department.
- 01-30-315-500155 — Retirement/CalPERS** — Retirement contributions paid on behalf of employees in this department.
- 01-30-315-500175 — Seminar and Travel Expense** — Costs associated with attendance to District approved seminars and conferences for employees in this department.
- 01-30-315-500180 — Accrued Sick Leave Expense** — Cost of unused sick time earned by employees in this department.
- 01-30-315-500185 — Accrual Vacation Leave Expense** — Cost of unused vacation time earned by employees in this department.
- 01-30-315-500187 — Accrual Leave Payments** — Cash payouts of excess vacation and sick time permitted under District policy.
- 01-30-315-500190 — Temporary Labor** — Labor expenses for the use of temporary employees.
- 01-30-315-500195 — CIP Related Labor** — Wage expenses for a Capital Improvement Project in this department.
- 01-30-315-501511 — Phones – 560 Magnolia Ave** — Phone and communication services for office and field operation.
- 01-30-315-501561 — Phones – 815 E. 12th Street** — There are both internet services (telemetry and District network) and fax services at the field office.

- 01-30-315-550030 — Membership Dues** — Membership dues for information technology related associations such as Multi-State Information Sharing & Analysis Center (MS-ISAC) and Municipal Information Systems Association of California (MISAC).
- 01-30-315-550044 — Printing/Toner and Maintenance** — Costs associated with toner supplies, imaging, or enterprise printers.
- 01-30-315-580016 — Computer Hardware** — Costs for general information technology hardware related items such as cables, wire management, keyboards, mouse, computer repair components.
- 01-30-315-580021 — IT/Software Support** — Costs for general information technology software related items.
- 01-30-315-580026 — License/Maintenance/Support** — Costs for information technology related license renewals, maintenance agreements and renewals and Annual Support Agreements.

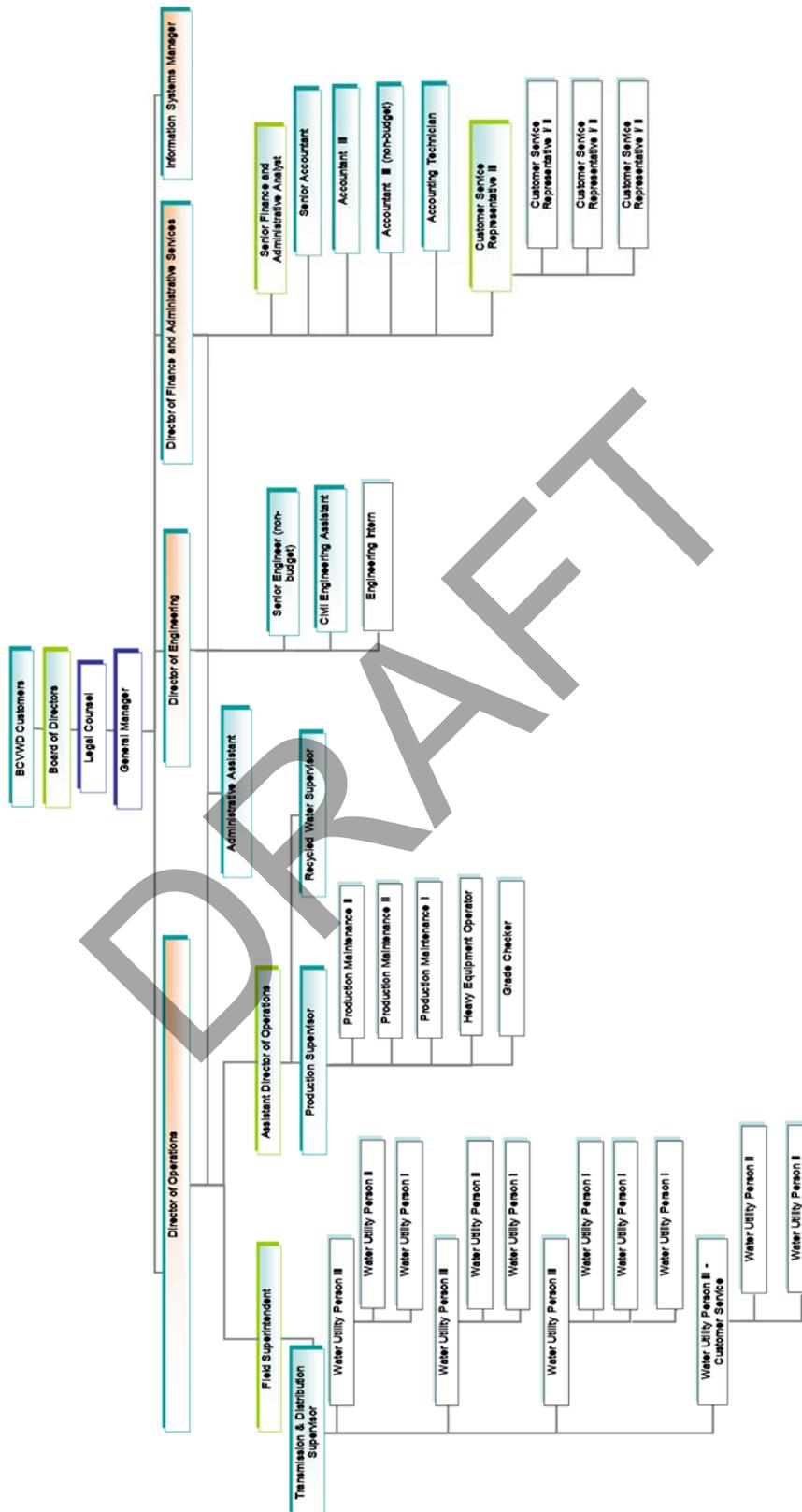
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Appendix C

Organization Overview



2018 Organizational Chart



2018 Salary Schedule

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