



# Yucaipa Valley Water District

## Notice and Agenda of a Board Workshop

Tuesday, February 10, 2015 at 4:00 p.m.

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MEETING LOCATION: District Administration Building  
12770 Second Street, Yucaipa

MEMBERS OF THE BOARD: Director Ken Munoz, Division 1  
Director Bruce Granlund, Division 2  
Director Jay Bogh, Division 3  
Director Lonni Granlund, Division 4  
Director Tom Shalhoub, Division 5

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- I. **Call to Order**
- II. **Public Comments** At this time, members of the public may address the Board of Directors on matters within its jurisdiction; however, no action or significant discussion may take place on any item not on the meeting agenda.
- III. **Staff Report**
- IV. **Presentations**
  - A. Update on the Determination of the Usable Capacity and Safe Yield for each Subbasin within the Yucaipa Basin Area [[Workshop Memorandum No. 15-015 - Page 5 of 89](#)]
  - B. Overview of Rating Agency Determinations of the Yucaipa Valley Water District Related to the 2015A Refunding Revenue Bonds [[Workshop Memorandum No. 15-016 - Page 18 of 89](#)]
- V. **Capital Improvement Projects**
  - A. Status Report on the Construction of the Six Million Gallon Drinking Water Reservoir R-12.4 - Calimesa [[Workshop Memorandum No. 15-017 - Page 29 of 89](#)]
  - B. Compensatory Mitigation Requirements from the California Department of Fish and Wildlife for the Second Street Pipeline Project across Wilson Creek - Yucaipa [[Workshop Memorandum No. 15-018 - Page 30 of 89](#)]
- VI. **Administrative Items**
  - A. Unaudited Financial Report for the Period Ending on January 31, 2015 [[Workshop Memorandum No. 15-019 - Page 37 of 89](#)]
  - B. Status Report on the 2015A Refunding Revenue Bonds [[Workshop Memorandum No. 15-020 - Page 67 of 89](#)]

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Any person with a disability who requires accommodation in order to participate in this meeting should telephone Erin Anton at (909) 797-5117, at least 48 hours prior to the meeting in order to make a request for a disability-related modification or accommodation.

Materials related to an item on this agenda submitted to the Board of Directors after distribution of the workshop packet are available for public inspection during normal business hours at the District office located at 12770 Second Street, Yucaipa. Meeting material is also be available on the District's website at [www.yvwd.dst.ca.us](http://www.yvwd.dst.ca.us)

- C. Review of a Draft Debt Management Policy for the Water Division [[Workshop Memorandum No. 15-021 - Page 68 of 89](#)]
- D. Denial of Claim Related to Blocked Sewer Lateral at 35411 Wildwood Canyon Road, Yucaipa - James Solis [[Workshop Memorandum No. 15-022 - Page 76 of 89](#)]

**VII. Director Comments**

**VIII. Adjournment**

# Staff Report



Yucaipa Valley Water District

# Presentations



Yucaipa Valley Water District

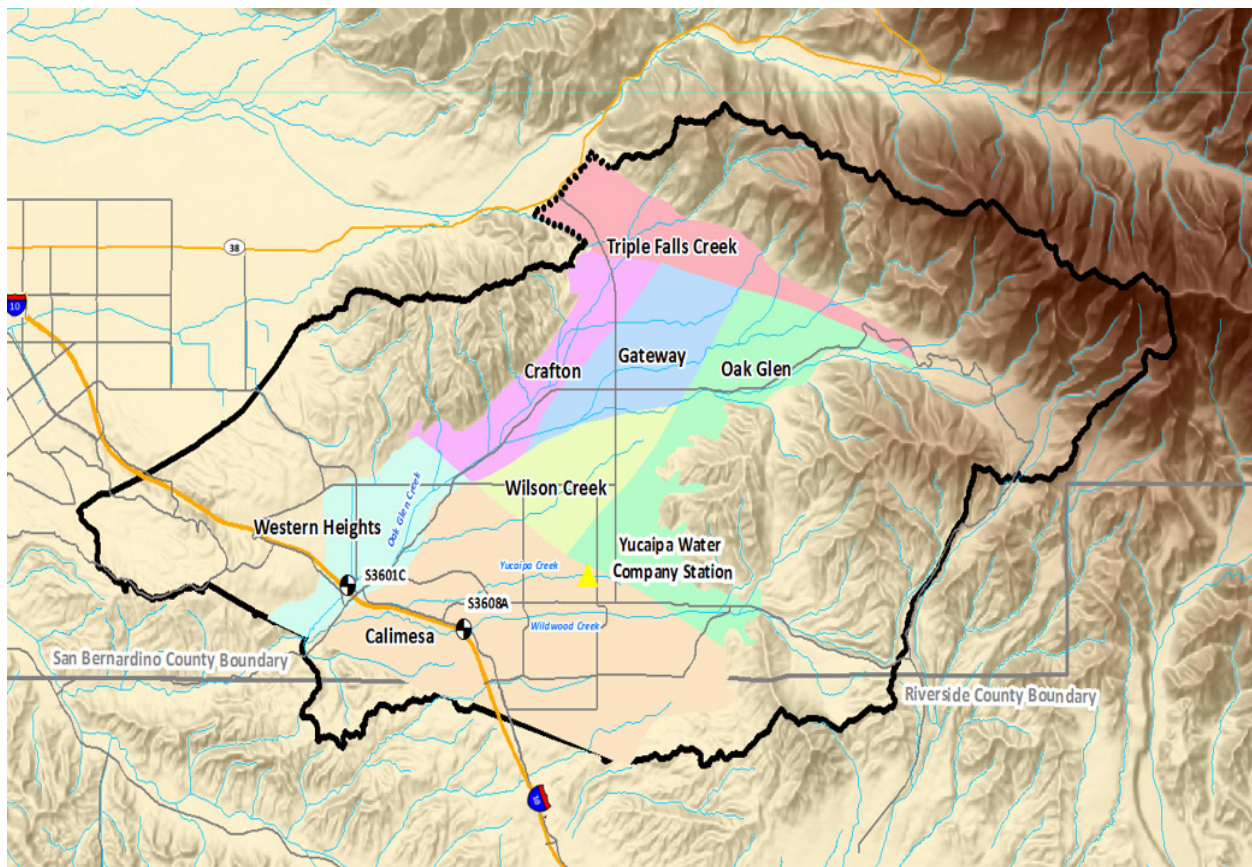




**Date:** February 10, 2015

**Subject:** Update on the Determination of the Usable Capacity and Safe Yield for each Subbasin within the Yucaipa Basin Area

In 2013, the San Bernardino Valley Municipal Water District in partnership with the City of Redlands, San Geronio Pass Water Agency, South Mesa Mutual Water Company, Western Heights Mutual Water Company, City of Yucaipa and Yucaipa Valley Water District completed a study of the usable capacity of the subbasins in the Yucaipa area. On November 12, 2013, Brian Villalobos, Senior Geohydrologist from Geoscience Support Services, provided a summary of the results of this important study to the Board of Directors and outlined the next steps for the project partners.

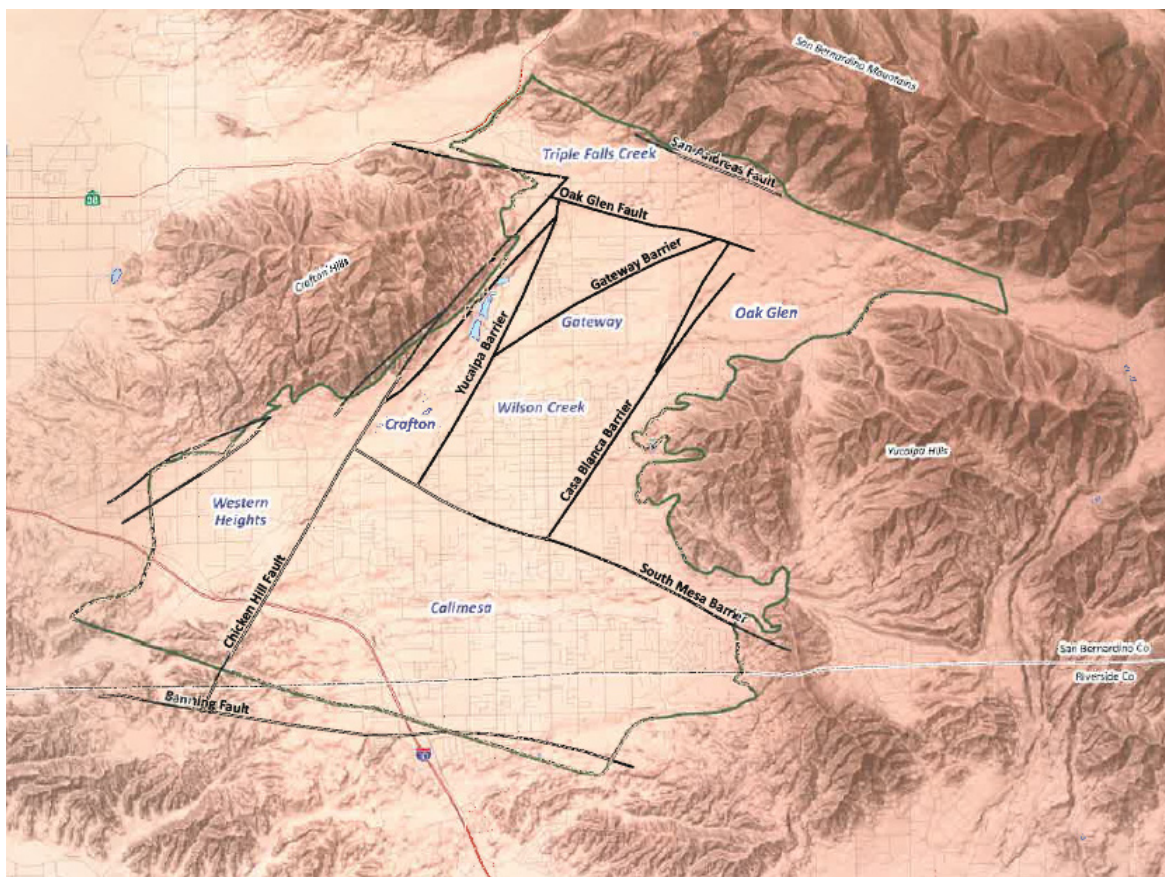


Following the presentation, the District staff elaborated on the complexities of water storage and recharge in the Yucaipa and Calimesa area. In the Yucaipa Valley, our groundwater basins are heavily partitioned with a series of earthquake faults. The earthquake faults create a geological

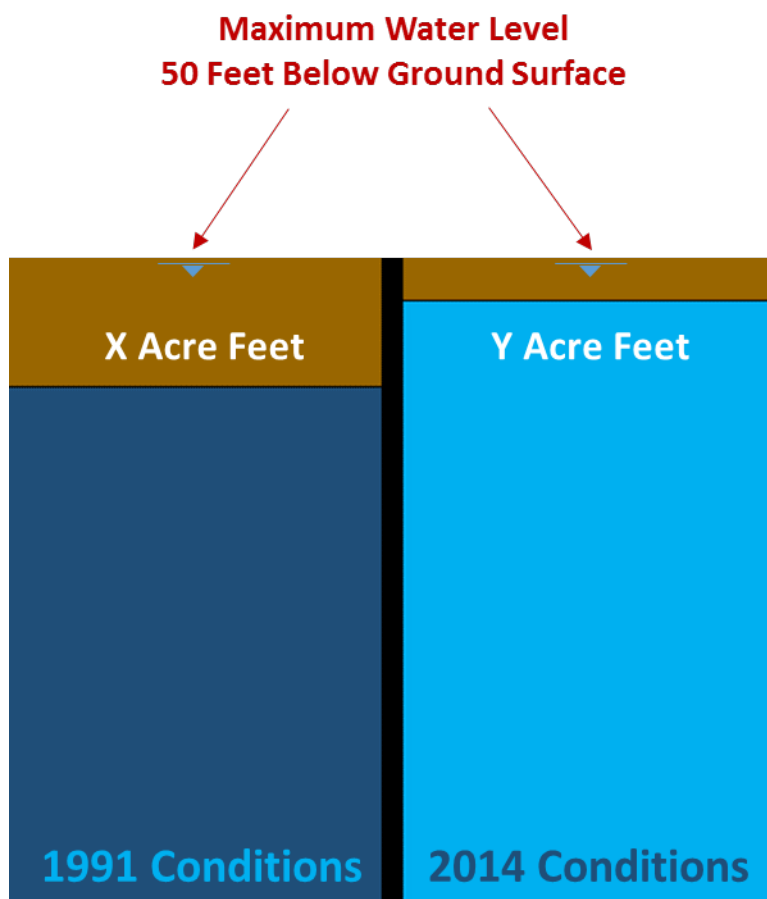


compression zone at a pinch point between the North American tectonic plate and the Pacific tectonic plate. While these faults are not necessarily considered active, they create barriers for groundwater movement and compartmentalize the groundwater resources in our area.

On December 4, 2013, the Board of Directors authorized participation in the Phase II activities of the Yucaipa Basin study which included: (1) the drilling of monitoring wells to further investigate the opportunity for groundwater recharge in the area; and (2) the calculation of the Annual Change in Storage for the groundwater basins.



The change in storage calculations will be a useful tool for the overall water management in our area. The change in storage (“available storage space”) calculation will quantify the amount of water that can be added to a groundwater basin to bring the ground water levels up to 50 feet below the ground surface. By analogy, while a fuel gauge tells you how much gas is in your fuel tank, the available storage space calculation tells you how much fuel your tank needs to be completely full.



The figure on page 13 of 13 of this memorandum compares the available storage space in 1991 with the available storage space in 2014. Based on this information, five of the seven local groundwater basins need less water to be completely full in 2014 than they required in 1991. This is a good indication that the groundwater management activities implemented by Yucaipa Valley Water District are working.



# Recharge Investigation of the Yucaipa Groundwater Basin

## PREPARED FOR:

San Bernardino Valley Municipal Water District

## IN PARTNERSHIP WITH:

City of Redlands

San Geronio Pass Water Agency

South Mesa Water Company

Western Heights Water Company

City of Yucaipa

Yucaipa Valley Water District

December 12, 2014

*GEOSCIENCE* Support Services, Inc., **Ground Water Resources Development**  
P.O. Box 220, Claremont, CA 91711 | P (909) 451-8650 | F (909) 451-8638 | [www.gssilwater.com](http://www.gssilwater.com)

**GEOSCIENCE**

**SAN BERNARDINO VALLEY MUNICIPAL WATER DISTRICT**  
**RECHARGE INVESTIGATION OF THE YUCAIPA GROUNDWATER BASIN**

## **1.0 EXECUTIVE SUMMARY**

### **1.1 Introduction**

The continuation of development of the Yucaipa Groundwater Basin (Basin; see Figure 1) is dependent upon imported water supplies. However, imported water may not always be reliable or available in the quantities needed each year. Reserve or banked water supplies in storage in the Basin can insure the continued development of the Yucaipa area in the event imported water is not available for some period of time. According to a recent study by GEOSCIENCE Support Services, Inc. (GEOSCIENCE, 2014) the Basin has a storage capacity totaling more than 356,000 acre-ft. Our calculations show that from 2007 to 2012 artificial recharge efforts increased the total groundwater storage in the Basin to 1998 levels. However, since 2012 groundwater storage has been in decline, reflecting current drought conditions. Therefore, additional artificial recharge continues to be a necessary management strategy in order to mitigate and prepare for long-term drought conditions.

To develop sustainable groundwater supply, an assessment of locations that could take State Water Project (SWP) water for potential surface spreading to augment natural groundwater recharge was planned by the project partners<sup>1</sup>. Exploratory boring locations were selected based on access to San Bernardino Valley Municipal Water District (Valley District) infrastructure, available storage capacity in sub-basins, and areas of potentially available land including the existing Wildwood Creek retention basins. Wilson Creek Spreading Grounds are already active and successful recharge basins; therefore, a boring was drilled at Wilson Creek Spreading Grounds (YRP-EX1) to collect baseline data for subsurface materials that have good infiltration rates. Alternatively, a boring was drilled at the Oak Glen Creek Spreading Grounds (YRP-EX2) to evaluate potential subsurface conditions leading to the historical poor infiltration rates. The other boreholes drilled for this study could then be compared to boring YRP-EX1 to determine each site's infiltration potential.

Ten exploratory boreholes were strategically located within the Basin. Sites 1-7 and site 9 are located in the City of Yucaipa and County of San Bernardino, and sites 10 and 11 are located in the City of Calimesa. Total borehole depth ranged from 138 feet (ft) below ground surface (bgs) to 400 ft bgs.

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<sup>1</sup> The project partners consist of the San Bernardino Valley Municipal Water District, City of Redlands, San Geronio Pass Water Agency, South Mesa Water Company, Western Heights Water Company, City of Yucaipa, and Yucaipa Valley Water District.

Three of the boreholes were used to construct piezometers and the other seven were sealed and abandoned. The piezometers allow for measurement of groundwater levels at the site. Piezometer YRP-PZ1 was constructed in boring YRP-EX1, YRP-PZ2 in boring YRP-EX2, and YRP-PZ3 in boring YRP-EX4. Mechanical grading analyses, field water quality samples, and geophysical logging were performed at all ten boreholes. Field water quality samples were analyzed for conductivity, pH, temperature, total dissolved solids (TDS), and turbidity, when possible. In addition, samples were collected for the United States Geological Society (USGS) at sites YRP-EX7 and YRP-EX9. The samples were analyzed for various chemical analytes, including sulfates, ammonia, nitrates, nitrites, and chloride.

## 1.2 Findings

### 1.2.1 General

In general, the lithologic materials encountered in the exploratory boreholes suggest infiltration rates will be enough to allow for groundwater recharge from surface spreading. Significant barriers to vertical infiltration were not encountered in the boreholes, except in boring YRP-EX9. A summary of findings are presented in the following sections.

### 1.2.2 Findings

Ten exploratory boreholes were drilled in the Basin between June 9, 2014 and July 18, 2014 for this recharge investigation. At each borehole, field water quality samples were bailed and analyzed for conductivity, TDS, pH, temperature, and turbidity. Three of the borings were completed as piezometers (see Figure 2 for locations of borings and piezometers). Each piezometer includes 50 ft of screened PVC casing to measure groundwater levels changes. All other borings not converted to piezometers were destroyed by backfilling with bentonite and cement.

This investigation shows that sediments encountered at eight out of the ten locations are generally suitable for surface spreading of water to recharge the groundwater basin. The areas with suitable subsurface conditions for groundwater recharge include the area around YRP-EX1 (existing Wilson Creek Basins), YRP-EX2 (existing Oak Glen Creek Basins with some modifications), YRP-EX3 (proposed Wilson Creek III Retention Basins), YRP-EX4 (existing Wildwood Creek Basins), YRP-EX6, YRP-EX10, and YRP-EX11. Results of this investigation show that the location at YRP-EX7 may be considered for surface spreading; however, the proximity to the Chicken Hills Fault and potentially adverse water quality must be taken into consideration. The materials penetrated at YRP-EX9 indicate that surface water spread in these areas may not reach the deeper portion of the aquifer.

### 1.2.3 Site-Specific Considerations

Short-term pilot recharge tests should be conducted at sites selected by the project partners. The pilot testing should be conducted in a pilot basin approximately one acre in size and for a period of approximately four months and/or when monitoring instrumentation shows a steady infiltration rate. The basins should be equipped with a staff gage, transducer for monitoring water levels, and a totalizing meter on the flows into the basin.

A monitoring plan should be developed and include monitoring of nearby local wells or installation of piezometers and vadose instrumentation to evaluate the rate and subsurface movement of water spread at the surface.

Based on the data collected and reported in this study, calculation of the volume of water should assume a long-term infiltration rate of 1 ft/day while maintaining several ft of water in the basin. A 120 to 240 acre-ft test volume of water should be made available for each pilot test to insure that recharge surface spreading during the test period is not interrupted.

In addition to pilot testing at selected locations, the following are site-specific considerations at each of the investigation areas:

Wilson Creek Spreading Basins (YRP-EX1): These basins have historically demonstrated good infiltration rates and groundwater recharge from water spread by the Yucaipa Valley Water District. The Piezometer constructed at this site during this investigation should be equipped with a pressure transducer to allow analysis of groundwater level changes with surface spreading and stormwater inflow.

Oak Glen Creek Spreading Basins (YRP-EX2): These basins have historically shown poor infiltration. The materials in the boring were very similar to YRP-EX1. Therefore, it appears that the sediments at and in the near-surface may be impeding surface water infiltration. Backhoe pits should be used to investigate the near-surface for this condition. However, it may be possible that fine-grained material associated with the Chicken Hills Fault, which underlies Oak Glen Creek at this location, may not have been penetrated with a single boring and may also be a factor in low infiltration rates.

Wilson III Site South of Oak Glen Rd and 2<sup>nd</sup> St (YRP-EX3): The materials penetrated in the boring suggest a good infiltration potential at this location. However, review of data from available existing geotechnical investigations for Wilson Creek III Basins or shallow excavations should be considered to determine whether conditions like those at Oak Glen Creek Spreading Basins are not in this location.



Wildwood Creek Basins (YRP-EX4): The YRP-EX4 location is close to the South Mesa Barrier. This condition was validated by groundwater levels recorded from the boring. Further investigation should be completed to delineate the location and effective barrier depth of the South Mesa Barrier to determine whether the barrier will impede the lateral flow of water spread at the surface. The piezometer constructed at this site should be equipped with a pressure transducer to allow analysis of groundwater level changes.

South of Wildwood Canyon Rd and California St (YRP-EX5): This area showed the presence of fine-grained units in the boring. However, it is possible that percolating water can flow around these units but would result in overall lower infiltration rates than other sites.

South of Wildwood Canyon Rd and 6<sup>th</sup> PI (YRP-EX6): The materials penetrated in the boring suggest a good infiltration potential at this location. Additional shallow subsurface exploration should be conducted over the footprint of the proposed basins to confirm the material type.

YRP-EX7 South of Avenue E and 10<sup>th</sup> St (YRP-EX6): This site is located within the Chicken Hills Fault Zone. This condition was validated by groundwater levels recorded in YRP-EX7. Therefore, storage volume and movement of groundwater may be impeded by the Fault. Further investigation should be completed to delineate the location and effective barrier depth of the Chicken Hills Fault to determine whether the barrier will impede the lateral flow of water spread at the surface. It is possible that mounding associated with recharge may result in a production of a southward groundwater gradient away from the Fault within the Calimesa Sub-basin.

YRP-EX10 South of County Line Rd and Chaparral Trail (YRP-EX6) and South of Bryant St and Greentree Circle (YRP-EX11): The materials penetrated in the two exploratory borings suggest a good infiltration potential at each location. Additional shallow subsurface exploration should be conducted over the footprint of the proposed basins to confirm the material type.

Table 1-1 below provides a preliminary ranking of the selected investigation sites for potential to conduct artificial recharge which are ranked by: (1) Potential Infiltration Rates; (2) Potential Horizontal and Vertical Barriers; (3) Nearness to Valley District Pipeline; and, (4) Potentially Available Land.



Recharge Investigation of the Yucaipa Groundwater Basin

12-Dec-14

**Table 1-1 - Ranking of the Selected Investigation Sites for Potential Artificial Recharge**

Area of Investigation	Exploratory Site	Expected Infiltration Rate	Potential Horizontal and/or Vertical Barriers	Nearness to Pipeline	Land Availability	Total Score	Site Recommendation
Wilson Creek and Oak Glen Creek	1	5	5	5	5	20	<b>A</b>
	2	1	2	5	5	13	<b>C<sup>1</sup></b>
	3	4	5	5	5	19	<b>A</b>
Wildwood Creek	4	5	1	3	5	14	<b>B</b>
	5	5	3	5	4	17	<b>B</b>
	6	5	4	2	3	14	<b>B</b>
Area East of Chicken Hills Fault (see Figure 4)	7	4	1	1	3	9	<b>D</b>
Western Heights	9	1	1	1	3	6	<b>D</b>
Garden Air Creek	10	4	3	3	4	14	<b>B</b>
	11	4	3	5	4	16	<b>B</b>

**Notes:**

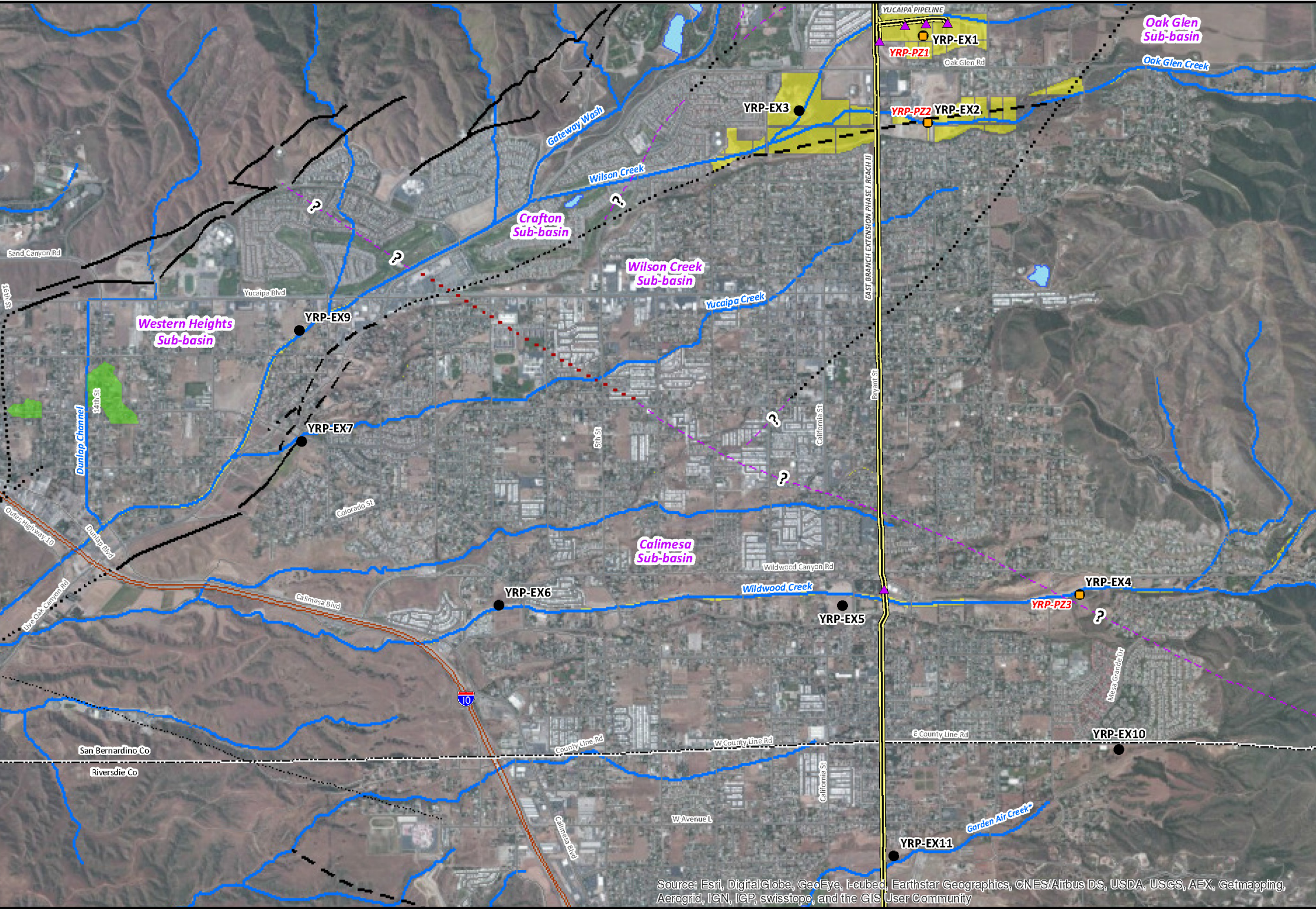
Scale of 1-5, with 1 rated as "Low" and 5 rated as "High" potential for artificial recharge.

Total Score: 18-20 = A, 14-17 = B, 10-13 = C, and 5-9 = D

<sup>1</sup> The score of "C" for Oak Glen Creek Basins may increase if additional investigations confirm that surficial low permeability material can be removed to increase infiltration rates.

Exploratory Site 8 was not included in this investigation due to the likely presence of a subsurface barrier to vertical flow.





LOCATION OF  
EXPLORATORY BORINGS  
AND PIEZOMETERS

EXPLANATION

- 2014 Exploratory Borehole
- 2014 Piezometer
- SBVMWD Pipeline
- ▲ SBVMWD Pipeline Turnout
- SBCFCD Property
- Marshland (Mendenhall and Lippincott, 1905)

Fault Classification  
(Source unless otherwise indicated:  
USGS Quaternary Fault and Fold  
Database of the US  
Updated Nov. 3, 2010)

- Well Constrained
- - - Moderately Constrained
- ..... Inferred
- - - South Mesa Barrier (USGS OFR, 1970)
- ..... Banning Fault (USGS OFR 03-301)
- - - Interpolated Fault (GEOSCIENCE, 2014)

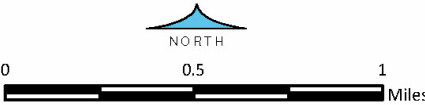
Wilson Creek Yucaipa Groundwater Basin Sub-basin Defined by Faults

\* Local Creek Name

12-Dec-14

Prepared by: DB. Map Projection: State Plane 1983, Zone V.

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GEOSCIENCE Support Services, Inc.  
P.O. Box 220, Claremont, CA 91711  
Tel: (909) 451-6650 Fax: (909) 451-6638  
www.gssiwater.com

Figure 2



San Bernardino Valley Municipal Water District  
Historical Annual Change in Groundwater Storage Capacity - Yucaipa Groundwater Basin

TABLE 3  
DRAFT

Yucaipa Groundwater Sub-basins: Historical Storage Capacity  
2005 - 2013                      DRAFT

Sub-basin		Land Area [acres]	2005		2006			2007			2008			2009		
			Overall Weighted Sub-basin Specific Yield	Storage Capacity <sup>1</sup>	Overall Weighted Sub-basin Specific Yield	Storage Capacity	Change in Storage Capacity (2005-2006)	Overall Weighted Sub-basin Specific Yield	Storage Capacity	Change in Storage Capacity (2006-2007)	Overall Weighted Sub-basin Specific Yield	Storage Capacity	Change in Storage Capacity (2007-2008)	Overall Weighted Sub-basin Specific Yield	Storage Capacity	Change in Storage Capacity (2008-2009)
			[%]	[acre-ft]	[%]	[acre-ft]	[acre-ft]	[%]	[acre-ft]	[acre-ft]	[%]	[acre-ft]	[acre-ft]	[%]	[acre-ft]	[acre-ft]
1	Triple Falls	1,491	7.8	8,646	7.8	9,547	901	7.9	9,723	176	7.6	10,913	1,190	7.7	8,400	-2,513
2	Oak Glen	2,540	9.3	41,705	9.6	43,836	2,132	9.6	34,466	-9,370	9.4	38,296	3,830	9.6	36,104	-2,192
3	Gateway	1,499	13.8	67,284	14.0	69,136	1,851	13.9	71,908	2,772	14.0	68,437	-3,471	13.8	63,649	-4,788
4	Crafton	1,333	12.8	23,046	12.9	23,636	590	11.7	19,603	-4,033	12.0	22,076	2,473	11.6	16,355	-5,721
5	Western Heights	1,429	15.1	31,742	14.4	52,829	21,087	14.2	41,086	-11,744	14.0	58,479	17,394	13.9	53,593	-4,886
6	Wilson Creek	1,249	13.6	65,863	13.6	66,449	586	13.2	66,539	90	13.5	69,455	2,916	13.3	63,696	-5,759
7	Calimesa	5,317	11.7	153,861	11.6	155,942	2,081	11.7	153,807	-2,135	11.6	156,045	2,238	11.6	157,401	1,357
All Sub-basins		14,858		392,147		421,375	29,228		397,130	-24,245		423,701	26,570		399,199	-24,501

<sup>1</sup> Storage capacity based on water levels indicated and a maximum elevation at 50-ft below land surface.

San Bernardino Valley Municipal Water District  
Historical Annual Change in Groundwater Storage Capacity - Yucaipa Groundwater Basin

TABLE 3  
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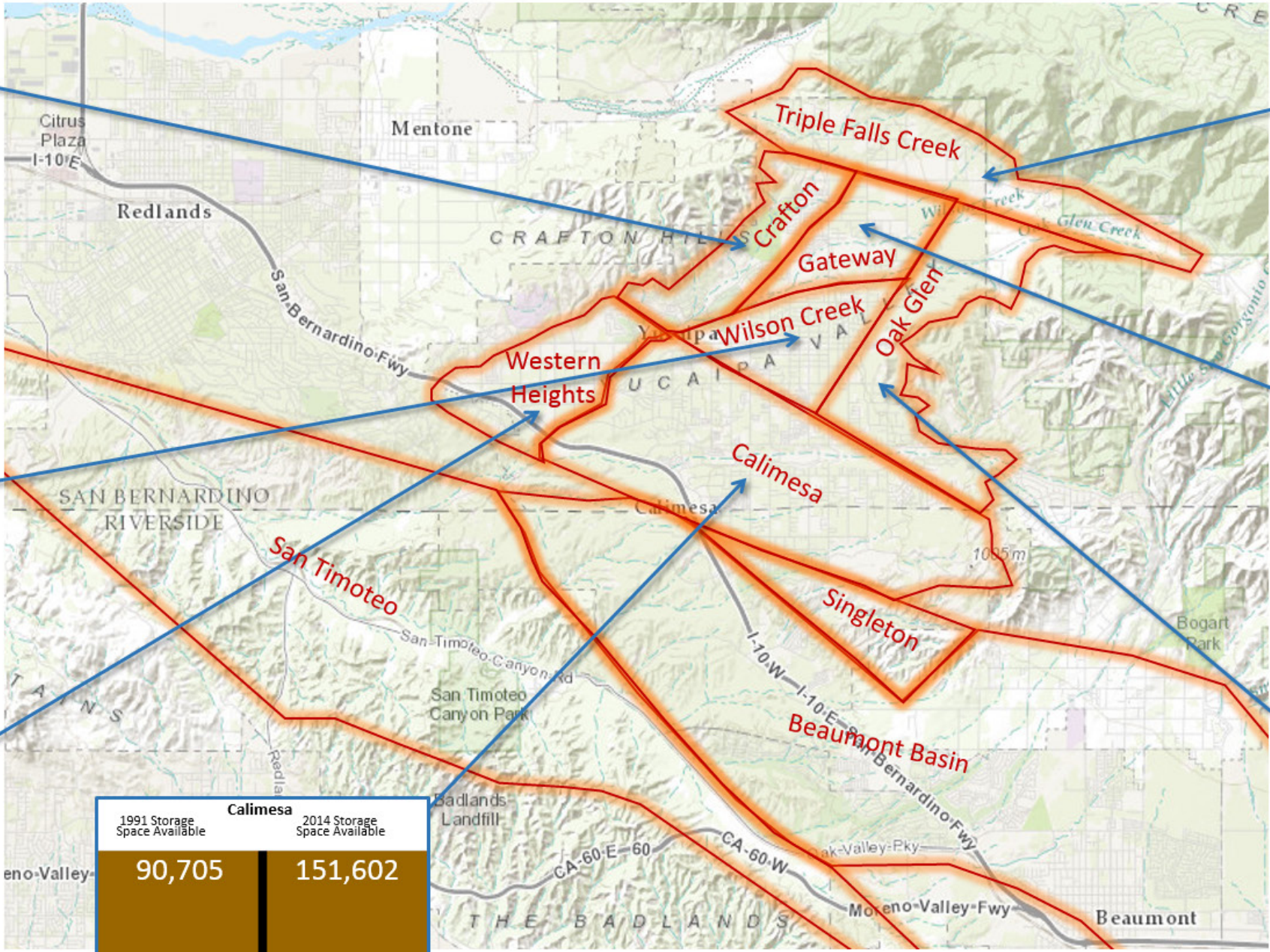
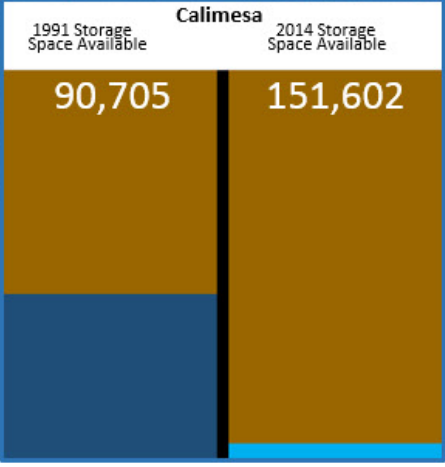
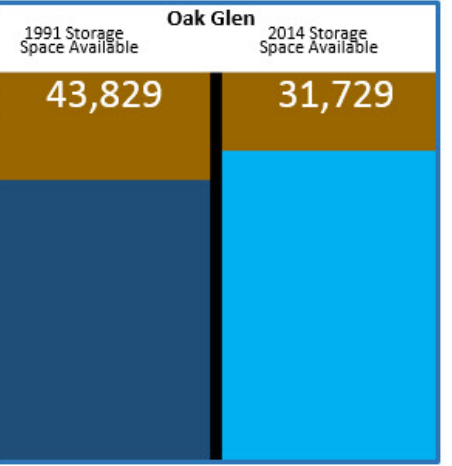
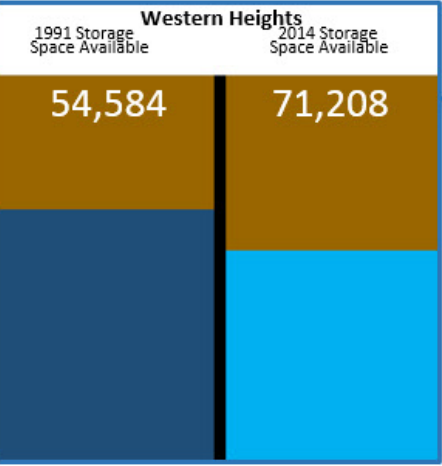
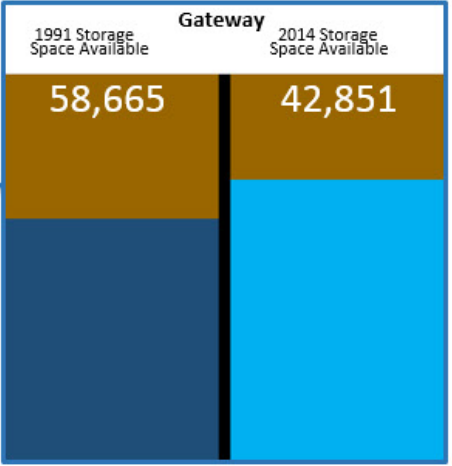
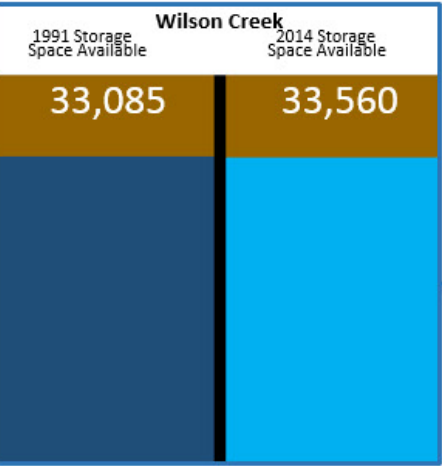
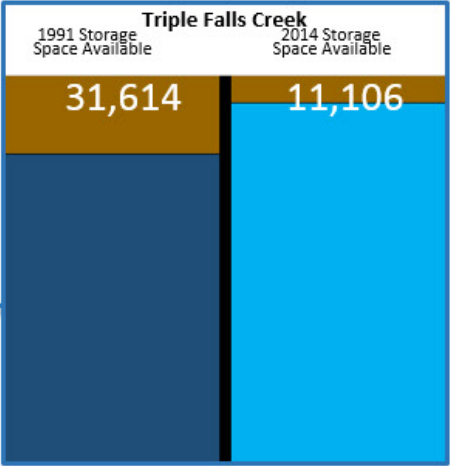
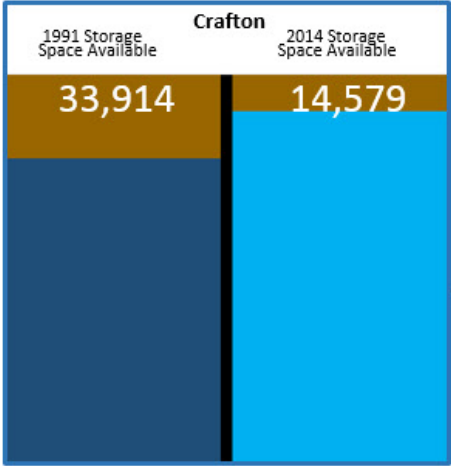
Yucaipa Groundwater Sub-basins: Historical and Current Storage Capacity  
2005 - 2013                      DRAFT

Sub-basin		2010			2011			2012			2013		
		Overall Weighted Sub-basin Specific Yield	Storage Capacity <sup>1</sup>	Change in Storage Capacity (2009-2010)	Overall Weighted Sub-basin Specific Yield	Storage Capacity	Change in Storage Capacity (2010-2011)	Overall Weighted Sub-basin Specific Yield	Storage Capacity	Change in Storage Capacity (2011-2012)	Overall Weighted Sub-basin Specific Yield	Storage Capacity	Change in Storage Capacity (2012-2013)
		[%]	[acre-ft]	[acre-ft]	[%]	[acre-ft]	[acre-ft]	[%]	[acre-ft]	[acre-ft]	[%]	[acre-ft]	[acre-ft]
1	Triple Falls	7.7	10,187	1,787	7.9	9,396	-791	8.0	9,183	-213	7.9	11,251	2,068
2	Oak Glen	9.6	35,622	-482	9.6	33,689	-1,932	11.3	38,753	5,063	9.7	36,226	-2,527
3	Gateway	13.6	59,888	-3,762	13.8	52,117	-7,770	14.8	61,192	9,075	14.2	45,807	-15,385
4	Crafton	11.4	14,133	-2,222	11.8	16,761	2,628	11.8	15,824	-937	11.9	17,528	1,705
5	Western Heights	13.8	51,524	-2,070	13.7	55,786	4,263	13.9	56,355	569	13.9	56,575	220
6	Wilson Creek	13.3	64,187	490	13.6	55,510	-8,677	14.1	57,065	1,555	13.9	47,833	-9,231
7	Calimesa	11.6	158,636	1,234	11.6	160,881	2,245	11.6	156,531	-4,350	11.6	160,781	4,251
All Sub-basins			394,175	-5,024		384,140	-10,035		394,902	10,762		376,001	-18,901

<sup>1</sup>Storage capacity based on water levels indicated and a maximum elevation at 50-ft below land surface.



# Yucaipa Basin Area Change in Storage







**Date:** February 10, 2015

**Subject:** Overview of Rating Agency Determinations of the Yucaipa Valley Water District Related to the 2015A Refunding Revenue Bonds

With the refinancing of the 2004A Certificates of Participation, the District staff requested credit ratings from Standard & Poor's and Fitch. The ratings for the Yucaipa Valley Water District have been received and are attached for your review.

The purpose of this agenda item is to discuss the strengths, challenges, overall rating methodology and to reinforce the fundamental financial indicators of the Yucaipa Valley Water District on behalf of our customers. By continuously improving and strengthening our core financial standing, the District will be able to obtain lower interest rates in the future and attract additional investments for our future infrastructure improvements.

Major Rating Agencies Rating Guide for Long and Short Term Debt							
Moody's		S&P		Fitch		Risk	
Long Term	Short Term	Long Term	Short Term	Long Term	Short Term	Characteristic	
Aaa	P-1	AAA	A-1+	AAA	F1+	Prime	
Aa1		AA+		AA+		High Grade	
Aa2		AA		AA			
Aa3		AA-		AA-			
A1		A+		A+		Upper Medium Grade	
A2	A	A-1	A	F1			
A3	A-		A-				
Baa1	P-2	BBB+	A-2	BBB+	F2	Lower Medium Grade	
Baa2	P-3	BBB		BBB			
Baa3		BBB-	A-3	BBB-	F3		
Ba1	Not Prime	BB+	B	BB+	B	Non-investment grade speculative	
Ba2		BB		BB			
Ba3		BB-		BB-		Highly Speculative	
B1		B+		B+			
B2		B		B			
B3		B-		B-		Substantial Risks	
Caa1		CCC+	C	CCC	C		
Caa2		CCC					
Caa3		CCC-					
Ca		CC			In default with little prospect for recovery		
C		C					
/		D	/	DDD	/	In default	
/				DD			
				D			



## **Fitch Rates Yucaipa Valley Water District, CA's Water Revs 'AA-'; Outlook Stable**

04 Feb 2015 2:24 PM (EST)

Fitch Ratings-New York-04 February 2015: Fitch Ratings assigns an 'AA-' rating to the following bonds issued by the Yucaipa Valley Water District, California (the district):

--Approximately \$31.6 million water system revenue refunding bonds, series 2015A.

Proceeds will be used to refund all of the district's water system revenue certificates of participation (COPs), series 2004A for a present value savings of \$7.5 million and to pay for the cost of issuance. The bonds are scheduled to sell via negotiation the week of Feb. 9.

The Rating Outlook is Stable.

### **SECURITY**

The bonds are secured by a first lien pledge on the revenues of the district's water system (the system) and a 1% ad valorem property tax levied in the district.

### **KEY RATING DRIVERS**

**ADEQUATE FINANCIAL PROFILE:** The financial profile of the system is viewed by Fitch as adequate for the rating level. All-in debt service coverage (DSC) finished fiscal 2014 at a sufficient 1.7x. The financial profile should strengthen in the years to follow, with DSC rising somewhat in subsequent years from savings associated with this transaction; other financial metrics should also post incremental gains.

**MANAGEABLE CAPITAL, DEBT PROFILE:** While currently somewhat elevated, the district's debt profile will improve from a manageable and entirely pay-go capital improvement plan (CIP) along with rapid debt amortization.

**DIVERSE WATER SUPPLY:** Extensive planning by a proactive management team has resulted in a sufficient and diverse water supply for medium- to long-term needs.

**STABLE LOCAL ECONOMY:** The local economy has performed comparatively well post-recession. The unemployment rate, median household income (MHI) and poverty levels generally are in line with or better than state and national averages.

### **RATING SENSITIVITIES**

**WEAKENING IN FINANCIAL AND DEBT PROFILES:** The rating is sensitive to deterioration in the district's financial and debt profiles. The Stable Outlook reflects Fitch's expectations that such changes are unlikely over at least the next few years.

## CREDIT PROFILE

The district is located 70 miles east of Los Angeles in the foothills of the San Bernardino Mountains, with portions of the service area encompassing Riverside and San Bernardino counties. The district provides water, wastewater and recycled water to a primarily residential population of approximately 44,900 through 12,300 connections in the cities of Calimesa and Yucaipa.

## ADEQUATE FINANCIAL PROFILE EXPECTED TO IMPROVE

All-in DSC has been stable at 1.6x over the past three years, while liquidity, measured as days cash on hand, finished fiscal 2014 at a generally robust 287 days (the strongest level over the past five years). The district's financial profile is expected to brighten going forward as savings associated with this transaction - coupled with the lack of future borrowing plans - boosts DSC. Management's forecast points to all-in DSC climbing above 3.0x by fiscal 2019, aided by refunding savings as well as significantly strong connection fees.

Fitch notes that historical connection fees have been much lower than those currently being projected by management. Nevertheless, based on the five-year average of connection fees (around \$620,000 per year), total DSC still rises to the 1.8x-1.9x range by the end of the forecast with savings from this transaction included. With the stronger expected DSC, liquidity and cash flow, metrics should also experience gains through the fiscal 2019 forecast period from current levels.

## IMPROVING DEBT PROFILE

The district's debt profile is somewhat elevated but improving. Total debt per customer finished fiscal 2014 at \$3,083, above Fitch's 'AA' category median of \$1,934. However, benefiting from ongoing amortization and the present-value savings associated with this refunding, debt per customer is expected to drop to a manageable \$2,050 in five years - in line with similarly-rated utilities.

The district's five-year CIP totals \$8.75 million, with nearly all funding tied to a new 6 million gallon reservoir scheduled to be completed in 2016. Further system needs are minimal given the recent completion of the Yucaipa Valley Drinking Water Filtration Facility in 2007, which was financed with the series 2004 COPs. Capital projects are expected to be funded by cash and therefore should not have an effect on overall district debt.

## DIVERSE WATER SUPPLY

The district has a wide array of water resources available for its customers, which places it in a favorable position versus other regional peers. Approximately 60% of the district's potable water supply is derived from the Yucaipa and Beaumont groundwater basins. The remaining 40% is derived from surface water sources, including water from the Oak Glen Plant and imported water from the State Water Project (SWP; purchased from the San Bernardino Valley Municipal Water District and San Geronio Pass Water Agency), which is treated at the Yucaipa Filtration Facility. Proactive water supply management practices, including purchasing water from the SWP to recharge previously over-drafted local groundwater basins, are expected to keep water supply sufficient through 2035.



## RATES REMAIN COMPETITIVE

Rates include a fixed-charge component and a usage-based component. An additional 1% property tax charge is assessed on service area residents, the large majority of which is allocated to the district. Under Fitch's standard usage assumption of 7,500 gallons per month, rates are affordable at approximately 0.7% of MHI. Although actual usage is much higher in the region, customer bills are competitive with other regional providers. No significant rate increases are projected over the forecast period as new growth is expected to drive revenue increases. However, management retains the ability to increase rates if necessary.

## STABLE ECONOMIC PROFILE

The city of Yucaipa's economy has generally performed as well or better than the state and country coming out of the recession caused by the 2009 financial crisis. As such, measured at 6.1% in October 2014, the city's unemployment rate ranked below the state average (7%) but slightly above national (5.5%) levels. MHI is mostly consistent with the state average and better than the national average. Individual poverty rates are below state and national averages. The service area is approximately 50% built out, allowing for room to meet projected growth.

### Contact:

Primary Analyst  
Major Parkhurst  
Director  
+1-512-215-3724  
Fitch Ratings, Inc.  
111 Congress Avenue  
Austin, TX 78701

Secondary Analyst  
Andrew Ward  
Director  
+1-415-732-5617

Committee Chairperson  
Doug Scott  
Managing Director  
+1-512-215-3725

Media Relations: Elizabeth Fogerty, New York, Tel: +1 (212) 908 0526, Email: [elizabeth.fogerty@fitchratings.com](mailto:elizabeth.fogerty@fitchratings.com).

Additional information is available at [www.fitchratings.com](http://www.fitchratings.com)



# RatingsDirect®

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## Summary:

### Yucaipa Valley Water District, California; Water/Sewer

#### Primary Credit Analyst:

Tim Tung, San Francisco (1) 415-371-5041; tim.tung@standardandpoors.com

#### Secondary Contact:

Robert L Hannay, CFA, San Francisco (1) 415-371-5038; robert.hannay@standardandpoors.com

## Table Of Contents

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Rationale

Outlook

Related Criteria And Research

**Summary:****Yucaipa Valley Water District, California;  
Water/Sewer****Credit Profile**

US\$30.86 mil wtr sys rfdg rev bnds ser 2015A due 09/01/2034

*Long Term Rating*

A+/Stable

New

**Rationale**

Standard & Poor's Ratings Services assigned its 'A+' long-term rating to Yucaipa Valley Water District, Calif.'s series 2015A water system refunding revenue bonds. The outlook is stable.

The rating reflects our view of the water system's:

- Service area in San Bernardino and Riverside counties that has good income levels;
- Stable, primarily residential, and very diverse customer base;
- Operational flexibility through a conjunctive use program that provides a buffer against the volatility of imported water availability;
- Strong debt service coverage (DSC) that we anticipate is sustainable.

These credit strengths are partly offset, in our view, by the water system's:

- Reliance on imported water for direct use and to replenish the groundwater basins as the service area develops and water demand further outstrips local supply, and
- Past drawdown of water system cash and investments to support other district needs.

The series 2015A bonds are being issued to refund the district's series 2004 certificates of participation (COPs) for economic savings.

We view the bond provisions as adequate. The bonds are secured by the revenues of the district's water system and payable from the system's net revenues. Covenants include a rate covenant and an additional bonds test, both of which are set at 1.10x annual debt service. The district is not providing a reserve fund for the series 2015A bonds.

The district straddles the border between San Bernardino and Riverside counties about 70 miles east of downtown Los Angeles and 20 miles southeast of the city of San Bernardino. The service area encompasses about 40 square miles, including the cities of Yucaipa and Calimesa. The district estimates that the service area population is about 44,900, with roughly 90% residing within Yucaipa and 10% residing within Calimesa. We understand that the service area is about half developed and that the majority of future growth is expected to occur within Calimesa. At service area buildout, the population is projected to be about 94,800.

Residents of these bedroom communities have access to employment opportunities throughout the broad and diverse economy of the greater Riverside-San Bernardino-Ontario metropolitan region. We view the service area's income

*Summary: Yucaipa Valley Water District, California; Water/Sewer*

levels to be good based on the median household effective buying incomes (EBIs) for Yucaipa and Calimesa, which were 108% and 105%, respectively, of the national median in 2013. Yucaipa's unemployment rate has been moderate during the past 36 months and was most recently 6.2% (not seasonally adjusted) in November 2014, which was lower than the state unemployment rate of 7.1% for that month.

The customer base is stable, primarily residential, and very diverse. During the past four years, the number of water connections grew at an average annual rate of just 0.7% to 12,326 at the end of fiscal year 2014. We understand that residential customers account for about 95% of the system connections. We view the customer base as very diverse based on the leading 10 customers paying about 11.2% of total operating revenues in fiscal year 2014.

The district utilizes a combination of local and imported water resources to meet service area demands. During the past five fiscal years, groundwater wells provided about 60% of water supply and imported water treated at the district's Yucaipa Valley Regional Water Filtration Facility provided about 35% of water supply. As the service area continues to develop, water demand is forecast to rise, which in turn is expected to increase the need for imported water both for direct delivery and also for groundwater recharge.

Imported water is purchased from two state water project contractors: San Bernardino Valley Municipal Water District, for use within the San Bernardino County portion of the district's service area, and San Gorgino Pass Water Agency, for use within the Riverside County portion of the district's service area. Although the availability of imported water from the state water project is volatile, the district's ability to recharge the groundwater basin during wet periods for withdrawal during drought periods buffers the district from some of this supply variation. The district also plans to increase the distribution and supply capacity of the recycled water system; however, this system is separate from the water system, and the revenues of the recycled water system are not pledged to the bonds. Management reports that the water system's average daily demand is about 11 million gallons per day (mgd) and peak day demand is about 16 mgd, both of which compare favorably with supply capacity of 28 mgd.

Service rates are affordable, which we believe provides management with revenue-raising flexibility. The rate structure is composed of a monthly service charge, currently \$14, and four usage-based rate tiers that range from \$1.43 to \$2.43 per 1,000 gallons. Using our benchmark of 8,000 gallons per month, we calculate a monthly water bill of \$25.43. On an annualized basis, this represents 0.7% of median household EBI, which we consider affordable. Service rates have been adjusted annually during the past four fiscal years pursuant to a multiyear rate schedule that was adopted in 2011 that called for \$1 annual increases to the monthly service charge. Although future rate increases have not yet been approved, management anticipates that rates will be adjusted to produce results consistent with draft DSC and reserve policies being considered by the board, if adopted. Management reports that there have not been any material payment delinquencies by the customer base.

Capital spending during the next five years is manageable and does not require any additional borrowing. The capital plan is composed of two projects: a 6.0-million-gallon reservoir at a cost of \$8.25 million and a filtration membrane replacement project at a cost of \$500,000. Management plans to fund these projects with reserves and other pay-as-you-go sources.

The water system's financial performance has been strong, and we anticipate that it will remain strong during the

*Summary: Yucaipa Valley Water District, California; Water/Sewer*

forecast period. Based on the district's audited financial statements, we calculate that, during the past five fiscal years, DSC ranged from 1.47x in fiscal year 2013 to 1.76x in fiscal year 2011, and most recently was 1.66x in fiscal year 2014. When excluding one-time developer fees and grants, DSC ranged from 1.27x in fiscal year 2011 to 1.64x in fiscal year 2010, and most recently was 1.44x in fiscal year 2014. During this period, operating revenues decreased in fiscal year 2011 by 5.3%, primarily due to reduced water demand during a particularly wet year, and then rebounded the following fiscal year when weather returned to normal. Revenue from interfund services declined in fiscal year 2013 based on a change in methodology in allocating overhead costs to the district's various systems. Operating expenses increased by 8.7% in fiscal year 2013 largely due to a rise in salaries and benefits as the district filled positions that had previously been held vacant. Property tax revenues declined by 24% to \$2.0 million in fiscal year 2012 from \$2.6 million in fiscal year 2010, but subsequently rebounded to \$2.5 million in fiscal year 2014 as improvements in the local economy have been boosting assessed valuations.

Based on management's forecast, we anticipate that DSC will remain strong during the next five years. The forecast assumes continued customer base growth of 2.0% increasing operating revenues, and steady operating increases of about 3.3% annually. More significantly, the forecast assumes that one-time developer fees range from \$2.2 million to \$3.4 million, which we believe is somewhat aggressive when compared to the \$250,000 to \$1.4 million received during the past five fiscal years, and lower annual debt service requirements following the refunding of the 2004 COPs. Taking into consideration these assumptions, DSC is forecast to be strong, ranging from 2.1x to 3.0x when including developer fees and 1.3x to 1.7x when excluding developer fees.

The water system's liquidity position was strong at the end of fiscal year 2014, after a loan to another system was repaid. From fiscal year 2010 to 2013, unrestricted liquidity declined to \$2.1 million, equivalent to 88 days of operating expenses, which we consider good, from \$4.3 million, or 205 days, which we consider strong. We understand that this decline in liquidity was caused by the water system loaning funds to the district's recycled water system for construction of a project prior to repayment from a state loan. The recycled water system repaid the water system in July 2013, thereby restoring liquidity by \$3.7 million. At the end of fiscal year 2014, the water system held \$6.9 million, or 287 days, of unrestricted cash and investments. Management reports that there are no plans to loan funds from the water system to another district system in the future.

## Outlook

The stable outlook reflects our view of the essential nature of the service that the system provides and the affordable service rates that provide management with revenue-raising flexibility. During the two-year outlook period, we anticipate that the district will adopt a DSC policy and reserve policy and begin benchmarking performance against policy levels. We could take a positive rating action if the district is able to achieve results consistent with its forecast and liquidity remains strong. Conversely, we could take a negative rating action if the system's financial performance weakens or liquidity declines markedly.

*Summary: Yucaipa Valley Water District, California; Water/Sewer*

## Related Criteria And Research

### Related Criteria

- USPF Criteria: Key Water And Sewer Utility Credit Ratio Ranges, Sept. 15, 2008
- USPF Criteria: Standard & Poor's Revises Criteria For Rating Water, Sewer, And Drainage Utility Revenue Bonds, Sept. 15, 2008
- USPF Criteria: Methodology: Definitions And Related Analytic Practices For Covenant And Payment Provisions In U.S. Public Finance Revenue Obligations, Nov. 29, 2011

### Related Research

- U.S. State And Local Government Credit Conditions Forecast, Dec. 10, 2014
- U.S. Municipal Water And Sewer Utilities 2014 Sector Outlook: Learning To Do More With Less, Jan. 9, 2014
- 2014 Review Of U.S. Municipal Water And Sewer Ratings: How They Correlate With Key Economic And Financial Ratios, May 12, 2014

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**FEBRUARY 4, 2015 6**

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# Capital Improvement Projects



Yucaipa Valley Water District





**Date:** February 10, 2015

**Subject:** Status Report on the Construction of the Six Million Gallon Drinking Water Reservoir R-12.4 - Calimesa

At the regular meeting on July 16, 2014, the Board authorized the solicitation of bids for the construction of a 6.0 Million Gallon R-12.4 Reservoir located on Singleton Road in Calimesa [Director Memorandum No. 14-060].



On November 19, 2014, the Board of Directors awarded the construction contract for the reservoir facility to Gateway Pacific Contractors [Director Memorandum No. 14-091].

The purpose of this agenda item is to provide an update on the progress of the reservoir construction project.





**Date:** February 10, 2015

**Subject:** **Compensatory Mitigation Requirements from the California Department of Fish and Wildlife for the Second Street Pipeline Project across Wilson Creek - Yucaipa**

At the regular board meeting on September 3, 2014, the Board of Directors authorized the District staff to solicit bids for the construction of a 30" drinking water conveyance pipeline and 12" drinking water pipeline in Second Street, Yucaipa [Director Memorandum No. 14-072].

For the portion of the pipeline that will be constructed in the streambed of Wilson Creek, the District will be required to mitigate the temporary habitat impacts related to the construction activities.

The California Department of Fish and Wildlife will require a mitigation ratio of 2:1 for the impacted area. A draft mitigation agreement and the Operational Law letter from California Department of Fish and Wildlife are attached for your review.



## AGREEMENT TO FACILITATE COMPENSATORY MITIGATION EFFORTS

This COMPENSATORY MITIGATION AGREEMENT ("Agreement") is entered into this day of February 2015 ("Execution Date") by and between YUCAIPA VALLEY WATER DISTRICT, a governmental special district ("YVWD") and the INLAND EMPIRE RESOURCE CONSERVATION DISTRICT, a governmental special district ("IERCD").

### RECITALS

WHEREAS, YVWD is planning to construct a new pipeline. The pipeline involves the construction of 960 linear feet of 30" diameter conveyance pipeline from Persimmon Avenue to Eucalyptus Avenue. The pipeline will cross Wilson Creek, a tributary to Gateway Wash, in the City of Yucaipa.

WHEREAS, YVWD has received an Operation of Law letter from the California Department of Fish and Wildlife ("CDFW") dated June 26, 2014 ("Operation of Law Letter") attached as Exhibit "A"; and

WHEREAS, the Operation of Law Letter states that YVWD "proposed to offset temporary impacts to Department jurisdiction through the purchase of mitigation credits from an approved, offsite mitigation bank at a ratio of 2:1 (i.e. 0.28 acre of off-site mitigation)."

WHEREAS, YVWD represents to IERCD that CDFW has accepted IERCD as an approved, offsite mitigation bank; and

WHEREAS, YVWD and IERCD are relying on an email from CDFW staff attached as Exhibit "B" clarifying the extent of the mitigation required to satisfy the mitigation obligation of the Operation of Law Letter; and

WHEREAS, IERCD is a Resource Conservation District formed for the control of runoff, the prevention or control of soil erosion, and the improvement of land capabilities to pursuant to Public Resources Code section 9151 *et seq.*; and

WHEREAS, IERCD may accept grants of money to carry out its purposes and may establish and charge fees for services provided upon request pursuant to Public Resources Code sections 9401 *et seq.*; and

WHEREAS, YVWD and IERCD (collectively, the "Parties") desire to enter into this Agreement to set forth the terms and conditions pursuant to which YVWD agrees to provide funds and IERCD agrees to restore 0.28 acres at an offsite location.

### AGREEMENT

NOW, THEREFORE, in consideration of the above and the mutual covenants, terms and conditions contained herein, and pursuant to the laws of the State of California, YVWD and IERCD hereby agree as follows:

1. Transaction. IERCD hereby agrees to enhance 0.28 acres of real property on an as yet unidentified location for a period of five (5) years. YVWD agrees to pay IERCD the lump sum amount of [REDACTED] ("Enhancement Funds"). The Enhancement Funds shall be paid by YVWD to IERCD, by check payable to the Inland Empire Resource Conservation District within 30 days from the execution of this Agreement. Upon receipt of the Enhancement Funds, IERCD will provide YVWD with a receipt for YVWD's payment of the Enhancement Funds. IERCD shall have no obligation under this Agreement until it

- receives the Enhancement Funds. IERCD agrees to work with CDFW to find a new, suitable location for the 0.28 acres of restoration ("Transaction").
2. Mitigation Responsibility: The Parties explicitly agree that any mitigation for activities of YVWD not covered by this Agreement, including but not limited to any requirements set forth in the Operation of Law Letter that are not specifically agreed to be conducted by IERCD under this Agreement, or any regulatory permit issued to YVWD other than the Operation of Law Letter: or changes in mitigation related to the Project, remain solely and entirely the responsibility of YVWD. YVWD agrees that IERCD shall not be responsible to conduct services except for those outlined in Section 1 above, even if CDFW and/or any other regulatory agency later modify their respective mitigation requirements from what is outlined in the Operation of Law Letter in Exhibit A, the email in Exhibit B, or what is represented to IERCD in the Recitals as stated above.
  3. Term. This Agreement is considered to be fulfilled and completed by YVWD upon IERCD's receipt of the Payment.
  4. Limitations. The Transaction described in Section 1 above is not intended as a sale or transfer to YVWD of a security, license, lease, easement, or possessory or non-possessory interest in real property, nor the granting of any interest of the forgoing.
  5. No Obligation by YVWD. YVWD shall have no obligation whatsoever by reason of the Transaction to support, pay for, monitor, report on, sustain, or otherwise be obligated or liable for the success or continued expense or maintenance of the 0.28 acres. IERCD agrees to restore, monitor and make reports to the CDFW on the status of the 0.28 acres no less than annually for nor more than five (5) years in a form as determined by IERCD in consultation with CDFW.
  6. Assignment. The Agreement and the Transaction shall be non-transferable and non-assignable.

**IN WITNESS WHEREOF**, the parties hereto have executed this Agreement as of the date first above written.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Lonni Granlund, President of the Board of Directors  
For Yucaipa Valley Water District

\_\_\_\_\_  
Date

\_\_\_\_\_  
Paul Williams, President of the Board of Directors  
For Inland Empire Resource Conservation District





State of California – Natural Resources Agency  
DEPARTMENT OF FISH AND WILDLIFE  
Inland Deserts Region  
3602 Inland Empire Blvd., Suite C-220  
Ontario, CA 91764  
(909) 484-0459  
www.wildlife.ca.gov

EDMUND G. BROWN, Jr., Governor  
CHARLTON H. BONHAM, Director



June 26, 2014

Mr. Brent Anton  
Yucaipa Valley Water District  
12770 Second Street  
Yucaipa, CA 92399

RECEIVED

YUCAIPA VALLEY  
WATER DISTRICT

Subject: Notification of Streambed Alteration No. 1600-2014-0070-R6  
YVWD 30-inch potable water pipeline over Wilson Creek

Dear Mr. Anton:

The California Department of Fish and Wildlife (Department) had until June 25, 2014 to submit a draft Streambed Alteration Agreement (Agreement) to you or inform you that an Agreement is not required. The Department did not meet that date. As a result, by law, you may now complete the project described in your notification without an Agreement.

Please note that pursuant to Fish and Game Code section 1602(a)(4)(D), if you proceed with this project, it must be the same as described and conducted in the same manner as specified in the notification and any modifications to that notification received by the Department in writing prior to June 25, 2014. This includes completing the project within the proposed term and seasonal work period and implementing all avoidance and mitigation measures to protect fish and wildlife resources specified in the notification. If the term proposed in your notification has expired, you will need to re-notify the Department before you may begin your project. Beginning or completing a project that differs in any way from the one described in the notification may constitute a violation of Fish and Game Code section 1602.

You have proposed to install a 30-inch potable water pipeline across Wilson Creek, a tributary to Gateway Wash, in the City of Yucaipa, County of San Bernardino, State of California: Latitude 34 N 02' 36.98"; Longitude 117 W 02' 35.36." The pipeline will be constructed across Wilson Creek within the disturbed City right-of-way adjacent Second Street. Pipeline installation will occur using trenching. The project will temporarily impact 0.14 acres of sparsely vegetated, CDFW-jurisdictional streambed. You have proposed the following avoidance and minimization measures: implement Best Management Practices (BMPs) to prevent the release of sediments into Wilson Creek (i.e. installation of straw waddles around active construction areas and placing spoils outside of the streambed); have a qualified Biologist, as determined by the Department, conduct a preconstruction survey for sensitive plants and animal species in the impacted area; and avoid nesting bird season (March 15-September 30). You have proposed to offset temporary impacts to Department jurisdiction through the purchase of mitigation credits

*Conserving California's Wildlife Since 1870*

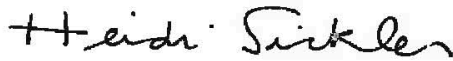
*Brent Anton  
June 26, 2014  
Page 2 of 2*

from an approved, offsite mitigation bank at a ratio of 2:1 (*i.e.* 0.28 acre of off-site mitigation).

Also, note that while you are entitled to complete the project without an Agreement, you are still responsible for complying with other applicable local, state, and federal laws. These include, but are not limited to, the state and federal Endangered Species Acts and Fish and Game Code sections 5650 (water pollution) and 5901 (fish passage).

Finally, if you decide to proceed with your project without an Agreement, you must have a copy of this letter and your notification with all attachments available at all times at the work site. If you have any questions regarding this matter, please contact Nick Buckmaster at 760-872-1110 or [Nick.Buckmaster@wildlife.ca.gov](mailto:Nick.Buckmaster@wildlife.ca.gov).

Sincerely,



for Jeff Brandt  
Senior Environmental Scientist

cc: Nick Buckmaster  
CORR file

From: Jennifer Ares [mailto:jares@yvwd.dst.ca.us]  
Sent: Monday, February 02, 2015 9:55 AM  
To: Buckmaster, Nick@Wildlife  
Subject: FW: 1600-2014-0070-R6

Hi Nick,

After discussing the mitigation further with IERCD, they recommended the following change in regards to the email I sent on January 20, 2015. The mitigation is enhancement not restoration.

Just to reconfirm, based on the op/law issued in cooperation with the Wilson Creek project, as well as our recent conversation, I'm writing to confirm your understanding of YVWD's associated mitigation obligation to consist of .28 acre of temporary offsite mitigation. Please respond if this is not your understanding of the situation, otherwise within 30 days, I will proceed with the parameters stated above.

Thank you,

Jennifer Ares  
Water Resource Manager  
p-909.790.3301  
www.yvwd.dst.ca.us

---

From: Buckmaster, Nick@Wildlife [mailto:Nick.Buckmaster@wildlife.ca.gov]  
Sent: Monday, February 02, 2015 4:39 PM  
To: Jennifer Ares  
Subject: RE: 1600-2014-0070-R6

Hi Jennifer,

This is correct: YVWD's migratory obligations consist of 0.28 acres of offsite mitigation for five years.

Nick Buckmaster  
Environmental Scientist  
California Dept. of Fish and Wildlife  
Bishop Field Office  
407 W. Line St.  
Bishop, CA 93514  
(760) 872-1110  
Nick.Buckmaster@wildlife.ca.gov

# Administrative Items



Yucaipa Valley Water District



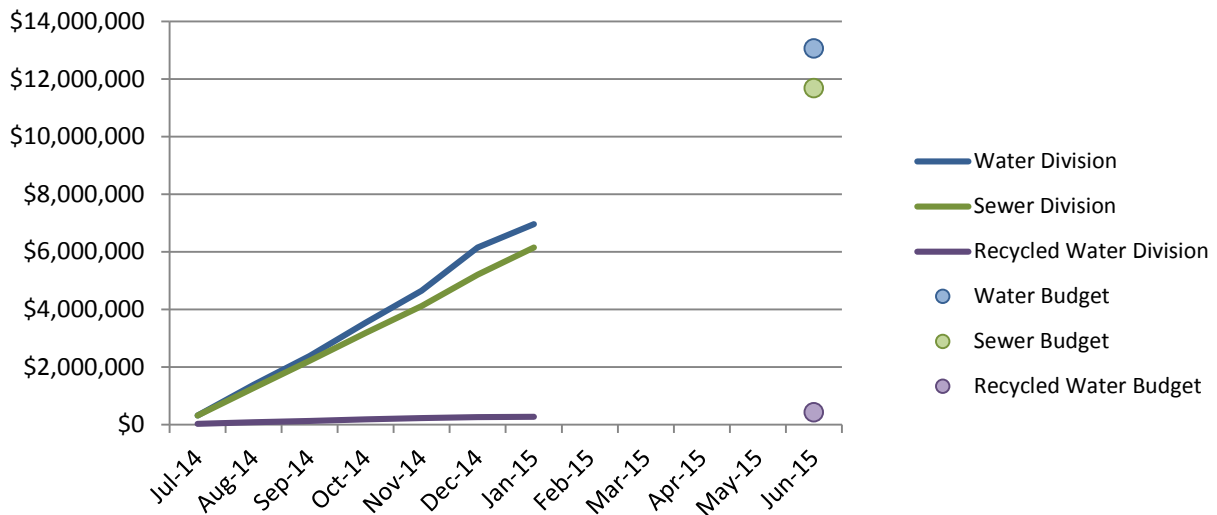


**Date:** February 10, 2015

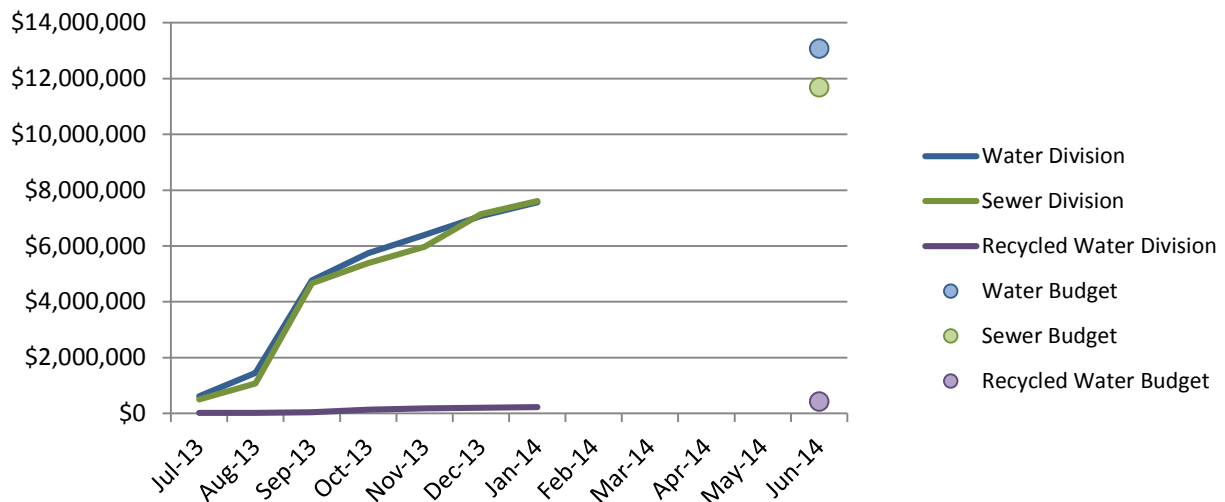
**Subject:** Unaudited Financial Report for the Period Ending on January 31, 2015

The District staff has prepared the attached Unaudited Financial Report for the period ending on January 31, 2015. A graphical summary of the financial information is provided below and detailed information follows as part of the monthly unaudited financial report.

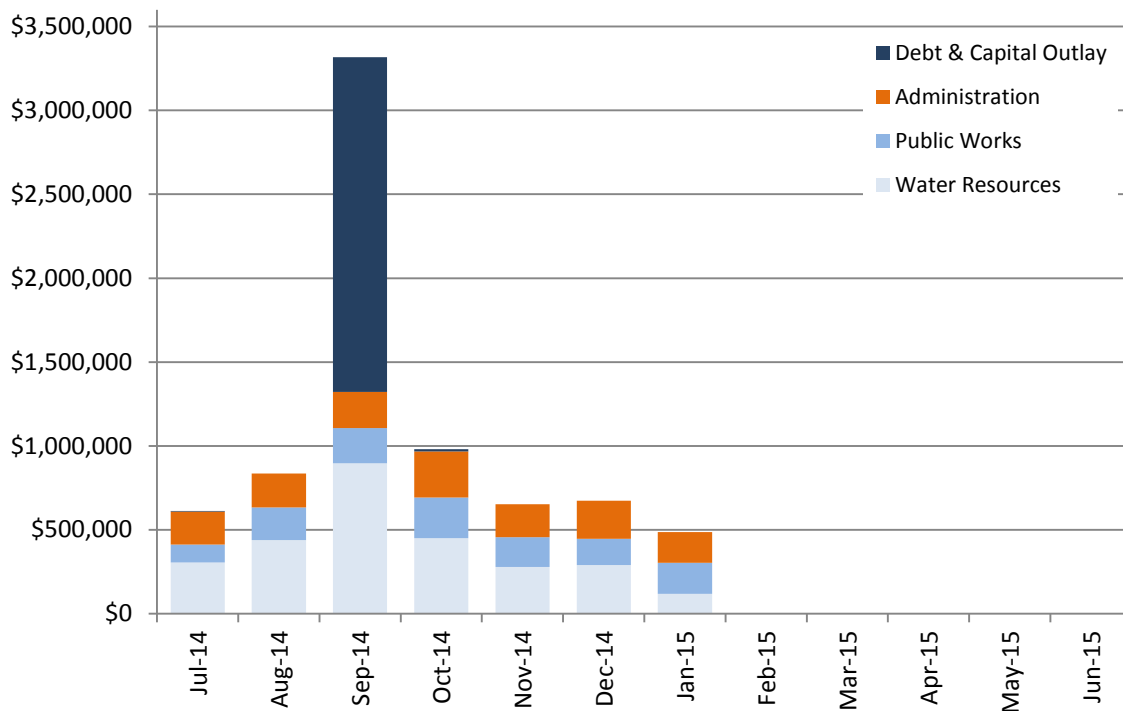
### Fiscal Year 2015 YTD Revenues & Budget Targets



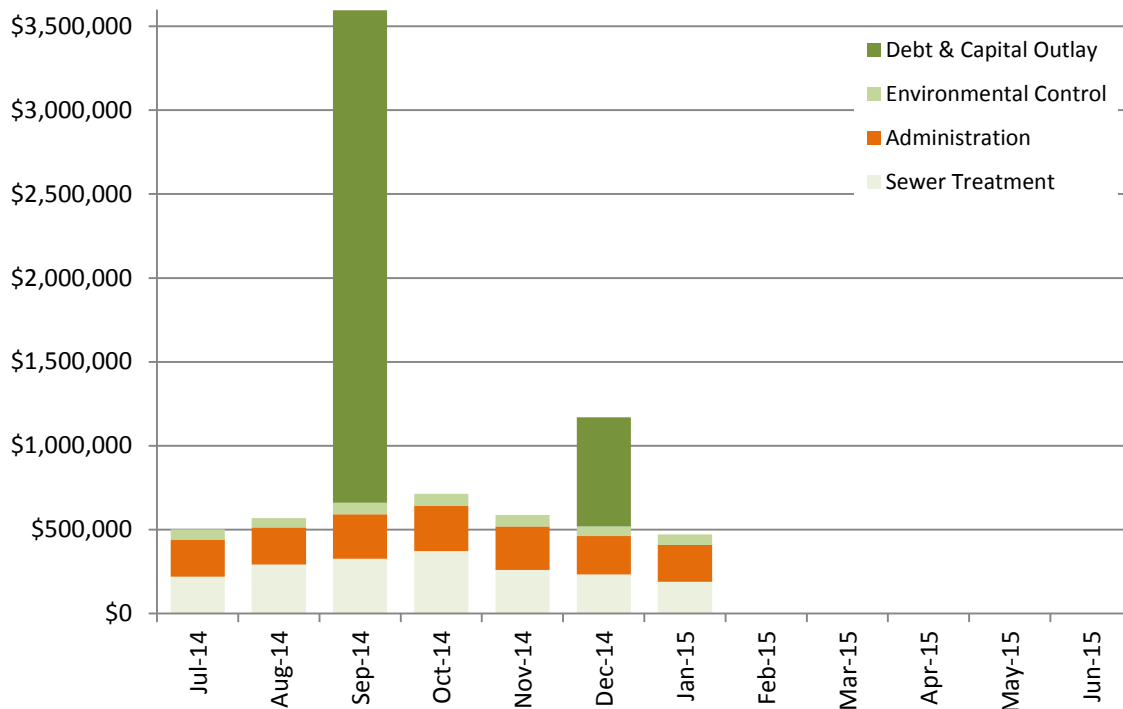
### Fiscal Year 2015 YTD Expenses & Budget Targets



### Water Division Monthly Expense Summary - FY 2015



### Sewer Division Monthly Expense Summary - FY 2015





Yucaipa Valley Water District

**Director Memorandum 15-0xx****Date:** February 18, 2015**Prepared By:** Vicky Elisalda, Controller  
Peggy Little, Administrative Supervisor**Subject:** Unaudited Financial Report for the Period Ending on January 31, 2015**Recommendation:** That the Board receives and files the unaudited financial report as presented.

The following unaudited financial report has been prepared by the Administrative Department for your review. The report has been divided into six sections to clearly disseminate information pertaining to the financial status of the District. Please remember that the following financial information has not been audited.

**Cash Fund Balance Report**

[Detailed information can be found on page 7 to 8 of 30]

The Cash Fund Balance Report provides a summary of how the total amount of funds maintained by financial institutions is distributed throughout the enterprise and non-enterprise funds of the District. A summary of the report is as follows:

<b>Fund Source</b>	<b>Operating Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
Water Division	\$9,422,535.57	(\$991,181.44)	\$8,431,354.13
Sewer Division	\$12,175,601.41	(\$6,778,643.61)	\$5,396,957.80
Recycled Water Division	<u>\$3,066,144.79</u>	<u>\$507,020.32</u>	<u>\$3,573,165.11</u>
<b>Total</b>	<b>\$24,664,281.77</b>	<b>(\$7,262,804.73)</b>	<b>\$17,401,477.04</b>

Most of the funds reflected in the Cash Fund Balance Report are designated for specific purposes and are therefore restricted, either by law or by District policy.

**Check Register**

[Detailed information can be found on pages 9 to 12 of 30]

The check register lists each check processed during the month of January 2015. The District processed 197 checks during the month of January for a total sum of \$1,097,132.81. All checks are reviewed by District staff for accuracy and completeness, and usually signed by the General Manager and one Director, but may be signed by two Directors.

The Controller will make any check, invoice or supporting documentation available for review to any board member upon request.

**Financial Account Information**

[Detailed information can be found on pages 13 to 16 of 30]

The District currently deposits all revenue received into the Deposit Checking account. The General Checking account is used as a sole processing account for all District checks and electronic payroll. The Investment Checking account is used for the purchase and redemption of US treasury notes and bills and for the transfer of LAIF funds. The US treasury notes and bills are booked at cost.

The LAIF investment account is a pooled money account administered by the State of California. Additional information on the LAIF account is provided below in the investment summary report.

**Investment Summary**

[Detailed information can be found on pages 17 to 18 of 30]

The investment summary report illustrates the District's investments in US treasury notes and bills in addition to the investments held by the Local Agency Investment Fund or LAIF. The yields for the treasury notes and bills are provided for each individual transaction. The historical annual yield for funds invested with LAIF is also provided.

Separate pooled money investment reports prepared by the State of California are maintained by the District and available for review.

**Monthly Revenue Allocation**

[Detailed information can be found on pages 19 to 20 of 30]

During the month of January 2015 the District received a sum total of \$2,325,538.38 in revenues from the following categories:

- A total of \$1,500,722.12 was received from 13,753 customers for utility bill payments. This is the total amount of utility bill payments received from water, sewer and recycled services.
- A total of \$1,621.50 was received for construction meter deposits, customer deposits and internet fee payments.
- A total of \$610,012.63 was received from miscellaneous water related activities (other than utility bill charges).
- A total of \$213,182.13 was received from miscellaneous sewer related activities (other than utility bill charges).
- A total of \$0.00 was received from miscellaneous recycled related activities (other than utility bill charges).

**Fiscal Year 2015 Budget Status**

[Detailed information can be found on pages 21 to 30 of 30]

The revenue and expense budget status for the 2015 Fiscal Year is provided for your review.

**Summary of Revenue Budget**  
**As of January 31, 2015 (54% of Budget Cycle)**

<u>Division</u>	<u>Budget Amount</u>	<u>Current Month</u>	<u>Year-To-Date</u>	<u>Percentage</u>
Water	13,072,750	811,823	6,961,764	53.25%
Sewer	11,689,000	942,833	6,143,246	52.56%
Recycled Water	433,500	12,716	272,965	62.97%
<b>District Revenue</b>	<b>25,195,250</b>	<b>1,767,372</b>	<b>13,377,975</b>	<b>53.10%</b>

**Summary of Water Budget**  
**As of January 31, 2015 (54% of Budget Cycle)**

<u>Department</u>	<u>Budget Amount</u>	<u>Current Month</u>	<u>Year-To-Date</u>	<u>Percentage</u>
Water Resources	4,883,119	119,098	2,786,674	57.07%
Public works	2,347,764	185,040	1,268,653	54.04%
Administration	2,910,442	183,442	1,498,241	51.48%
Long Term Debt	2,931,425	0	1,993,563	68.01%
Asset Acquisition	0	0	16,895	0.00%
<b>TOTAL</b>	<b>13,072,750</b>	<b>487,580</b>	<b>7,564,026</b>	<b>57.86%</b>

**Summary of Sewer Budget**  
**As of January 31, 2015 (54% of Budget Cycle)**

<u>Department</u>	<u>Budget Amount</u>	<u>Current Month</u>	<u>Year-To-Date</u>	<u>Percentage</u>
Treatment	3,702,084	167,663	1,873,861	50.62%
Administration	3,198,649	219,682	1,684,643	52.67%
Environmental Control	957,833	61,862	448,453	46.82%
Long Term Debt	3,830,434	0	3,572,942	93.28%
Asset Acquisition-Palmer	0	0	10,260	0.00%
<b>TOTAL</b>	<b>11,689,000</b>	<b>449,207</b>	<b>7,590,159</b>	<b>64.93%</b>

**Summary of Recycled Water Budget**  
**As of January 31, 2015 (54% of Budget Cycle)**

<u>Department</u>	<u>Budget Amount</u>	<u>Current Month</u>	<u>Year-To-Date</u>	<u>Percentage</u>
Administration	433,500	16,504	225,439	52.00%
<b>TOTAL</b>	<b>433,500</b>	<b>16,504</b>	<b>225,439</b>	<b>52.00%</b>
<b>District Expenses</b>	<b>25,195,250</b>	<b>953,291</b>	<b>15,379,624</b>	<b>61.04%</b>

**Investment Policy Disclosure**

The District is currently compliant with the portfolio of its Investment Policy and State Law.

The District is using Sandy Gage with Merrill Lynch Wealth Management (Bank of America Corporation) for Treasury investments. The District expects to meet its expenditure requirements for the next six months.

**Questions or Comments**

If you have any questions about a particular budget account, please do not hesitate to contact the Controller directly. If you need additional information, the members of the Administrative Department would be happy to provide you with any detailed information you may desire.



## Cash Fund Balance Report - January 2015

Water Division	GL#	Balance
*Project Fund - Encumbered	02-10215	\$ -
*ID 1 Construction Funds	02-10216	\$ 293,145.85
*ID 2 Construction Funds	02-10217	\$ 80,409.31
*FCC - Debt Service YVRWFF Phase I	02-10401	\$ (886,806.67)
*FCC - Future YVRWFF Phase II & III	02-10403	\$ 216,687.81
*FCC - Recycled System	02-10410	\$ (1,178,228.21)
*FCC - Booster Pumping Plants	02-10411	\$ 352,462.40
*FCC - Pipeline Facilities	02-10412	\$ (1,142,599.00)
*FCC - Water Storage Reservoirs	02-10413	\$ 1,273,747.07
Depreciation Reserves	02-10310	\$ 3,874,413.83
Infrastructure Reserves	02-10311	\$ 1,489,605.00
Sustainability Fund	02-10313	\$ 428,964.36
Rate Stabilization Fund	02-10314	\$ 500,209.14
Imported Water Fund - MUNI	02-10315	\$ 49,060.83
Imported Water Fund - SGPWA	02-10316	\$ 768,093.86
Operating Funds:		\$ 2,312,188.55
<b>Total Water Division</b>		<b>\$ 8,431,354.13</b>

Sewer Division	GL#	Balance
*Project Fund - Encumbered	03-10215	\$ 109,500.00
*SRF Reserve Fund - Brineline	03-10218	\$ 637,449.00
*SRF Reserve Fund - WISE	03-10219	\$ 184,928.00
*SRF Reserve Fund - R 10.3	03-10220	\$ 51,531.00
*SRF Reserve Fund - Crow St	03-10221	\$ -
*FCC - Debt Service WWTP Expansion & Upgrade	03-10405	\$ 574,608.36
*FCC - Future WWTP Expansion	03-10407	\$ 639,139.43
*FCC - Sewer Interceptors	03-10415	\$ (1,186,277.42)
*FCC - Lift Stations	03-10416	\$ 157,493.48
*FCC - Effluent Disposal Facilities	03-10417	\$ (1,852,750.45)
*FCC - Salt Mitigation Facilities	03-10418	\$ (6,094,265.01)
Depreciation Reserves	03-10310	\$ 5,501,745.31
Infrastructure Reserves	03-10311	\$ 2,852,950.00
Rate Stabilization Fund	03-10314	\$ 1,464,394.90
Operating Funds:		\$ 2,356,511.20
<b>Total Wastewater Division</b>		<b>\$ 5,396,957.80</b>

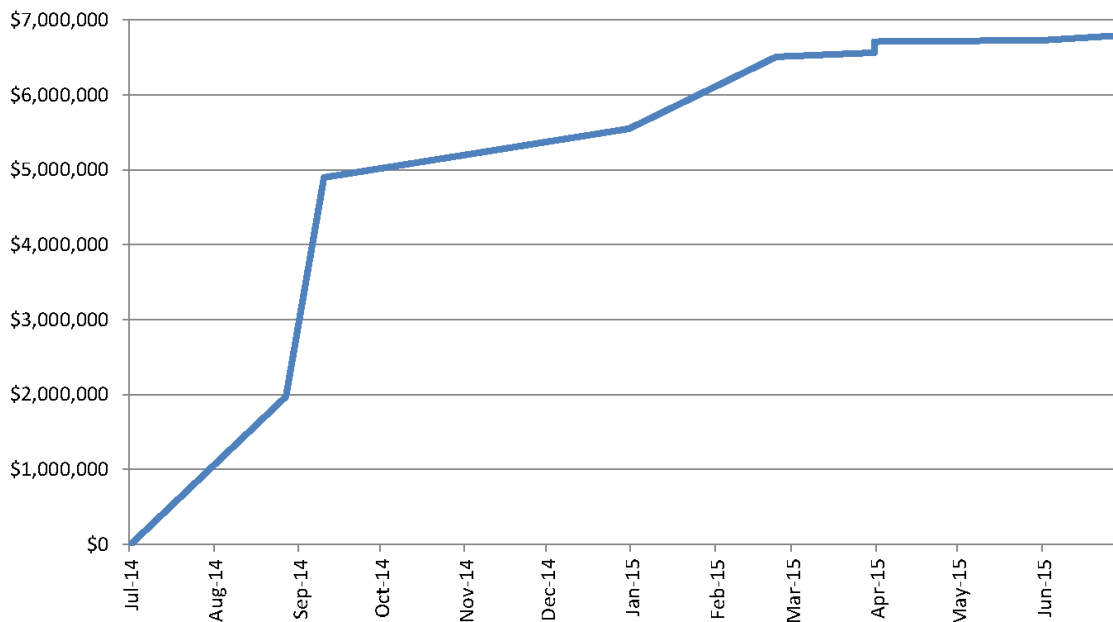
Recycled Water Division	GL#	Balance
*Project Fund - Encumbered	04-10215	\$ 200,000.00
*FCC - Recycled System	04-10410	\$ 30,553.20
*FCC - Booster Pumping Plants	04-10411	\$ 32,541.94
*FCC - Pipeline Facilities	04-10412	\$ 163,606.51
*FCC - Water Storage Reservoirs	04-10413	\$ 80,318.67
Depreciation Reserves	04-10310	\$ 504,598.00
Infrastructure Reserves	04-10311	\$ 217,495.00
Operating Funds:		\$ 2,344,051.79
<b>Total Recycled Water Division</b>		<b>\$ 3,573,165.11</b>

**DISTRICT TOTAL \$ 17,401,477.04**

## Cash Fund Balance Report - January 2015

Pending Financial Obligations for Fiscal Year 2014/15				
Due Date	Fund	Description	Term of Obligation	Amount
08/27/2014	Water	2004A Bond Payment - YVRWFF	2005-2034	\$ 1,973,462.50
09/10/2014	Sewer	SRF Payment - WRWRF	2009-2028	\$ 2,923,688.75
12/31/2014	Sewer	SRF Payment - Yucaipa Regional Brineline	2013-2032	\$ 652,249.39
02/23/2015	Water	2004A Bond Payment - YVRWFF	2005-2034	\$ 958,562.50
03/31/2015	Sewer	SRF Payment - Recycled Reservoir R-10.3	2014-2033	\$ 54,243.02
03/31/2015	Sewer	SRF Payment - Desalinization at WRWRF	2014-2033	\$ 148,282.00
06/01/2015	Sewer	SBVMWD - Inland Empire Brineline Payment	2013-2016	\$ 20,000.00
06/30/2015	Sewer	SRF Payment - Crow Street/Recycled Booster B-12.1	Estimated	\$ 65,000.00
<b>Total</b>				<b>\$ 6,795,488.16</b>

**Payment Schedule and Cash Flow Requirements  
for Fiscal Year 2014-2015**



## Check Register - January 2015

<u>Check Date</u>	<u>Check Number</u>	<u>Name</u>	<u>Check Amount</u>
01/05/2015	22349	Boot Barn #4	717.57
01/05/2015	22350	Rodd Greene	404.00
01/05/2015	22351	Standard Insurance Company	2,633.28
01/05/2015	22352	Western Dental Services, Inc.	288.11
01/05/2015	22353	Robert Hines	404.00
01/05/2015	22354	Anthem Blue Cross L and H	354.70
01/05/2015	22355	Standard Insurance Company	2,974.49
01/05/2015	22356	Aetna Health of California	42,376.00
01/05/2015	22357	Standard Insurance Vision Plan	578.16
01/05/2015	22358	MetLife Small Business Center	413.08
01/05/2015	22359	Jennifer Ares	109.85
01/05/2015	22360	American Water Works Assoc.	249.00
01/05/2015	22361	California Water Environment A	468.00
01/05/2015	22362	Ralph C. Casas	43.50
01/05/2015	22363	Ameripride Uniform Services	437.24
01/05/2015	22364	Redlands Employment Services	482.98
01/05/2015	22365	Crider Public Relations, Inc.	935.00
01/05/2015	22366	Konica Minolta Business Soluti	1,049.01
01/05/2015	22367	Krieger & Stewart	92,676.50
01/05/2015	22368	Radioshack Corp.	3.77
01/05/2015	22369	South Coast A.Q.M.D.	451.57
01/05/2015	22370	The Gas Company	614.91
01/05/2015	22371	George F. Siddle	75.50
01/05/2015	22372	Crown Ace Hardware - Yucaipa	815.59
01/05/2015	22373	J.L. Wingert Co.	2,689.08
01/05/2015	22374	JR Freeman Co. Inc.	1,258.66
01/09/2015	22375	PAYROLL CHECK	1,936.00
01/09/2015	22376	PAYROLL CHECK	283.69
01/09/2015	22377	PAYROLL CHECK	1,289.97
01/09/2015	22378	CA-PERS Supplemental Income 45	19,029.08
01/09/2015	22379	WageWorks, Inc.	1,378.07
01/09/2015	22380	Public Employees' Retirement S	32,539.43
01/09/2015	22381	Hong Nelson	125.00
01/09/2015	22382	IBEW Local 1436	270.00
01/09/2015	22383	Franchise Tax Board	100.00
01/09/2015	22384	PAYROLL CHECK	3,432.22
01/12/2015	22385	State Water Resources Control	140.00
01/12/2015	22386	Addiction Medicine Consultants	99.00
01/12/2015	22387	ADS, LLC	2,634.00
01/12/2015	22388	Ameripride Uniform Services	430.30
01/12/2015	22389	Redlands Employment Services	753.92
01/12/2015	22390	Bay Alarm Company	95.00
01/12/2015	22391	CA-Board of Equalization	1,918.00
01/12/2015	22392	Central Communications	253.95
01/12/2015	22393	Corelogic, Inc.	330.00
01/12/2015	22394	Coverall North America, Inc.	1,021.00
01/12/2015	22395	First American Data Tree, LLC	50.00
01/12/2015	22396	Joe DeSalliers	292.15
01/12/2015	22397	InfoSend, Inc.	8,541.42
01/12/2015	22398	Inland Empire Resource Conserv	262.73
01/12/2015	22399	Jean's Flower Basket	144.13
01/12/2015	22400	Matthew Bender & Co., Inc.	198.83
01/12/2015	22401	NetComp Technologies, Inc.	2,340.00
01/12/2015	22402	Pro-Pipe & Supply, Inc.	83.66
01/12/2015	22403	SCCI, Inc.	350.00

## Check Register - January 2015

<u>Check Date</u>	<u>Check Number</u>	<u>Name</u>	<u>Check Amount</u>
01/12/2015	22404	San Bernardino County Flood Co	1,900.00
01/12/2015	22405	SB CNTY-Fire Hazard Abatement	474.05
01/12/2015	22406	San Bdn. Valley Muni. Water D	473,259.60
01/12/2015	22407	Sims Welding & Supply Co., Inc	204.23
01/12/2015	22408	Southern California Water Comm	280.00
01/12/2015	22409	Association of San Bernardino	30.00
01/12/2015	22410	The Counseling Team Internatio	540.00
01/12/2015	22411	Underground Service Alert Of S	198.00
01/12/2015	22412	Yucaipa Disposal, Inc.	1,366.84
01/12/2015	22413	William Abbott	1,600.00
01/12/2015	22414	Auto Care Clinic	280.80
01/12/2015	22415	Edward S Babcock & Sons, Inc.	1,608.00
01/12/2015	22416	Brenntag Pacific, Inc	3,884.16
01/12/2015	22417	Cal's Auto Repair & Towing	100.00
01/12/2015	22418	Cal-Mesa Steel Supply, Inc.	30.24
01/12/2015	22419	Calolympic Glove & Safety Co.,	7.89
01/12/2015	22420	Center Electric	1,366.20
01/12/2015	22421	DC Frost Associates, Inc.	9,347.99
01/12/2015	22422	Dinosaur Tire Inc.	196.19
01/12/2015	22423	David Sunden	339.57
01/12/2015	22424	Evoqua Water Technologies LLC	175.48
01/12/2015	22425	Forestry Suppliers Inc.	651.50
01/12/2015	22426	GEI Consultants, Inc.	2,608.00
01/12/2015	22427	Grainger	2,748.91
01/12/2015	22428	Alan L. Grubel Automotive Inc.	613.25
01/12/2015	22429	Ham Radio Outlet, Inc.	170.94
01/12/2015	22430	Hasa, Inc.	3,847.12
01/12/2015	22431	Inland Water Works Supply Co.	466.56
01/12/2015	22432	Johnson Machinery Co.	607.61
01/12/2015	22433	JR Freeman Co. Inc.	215.77
01/12/2015	22434	Nuckles Oil Company, Inc.	1,776.70
01/12/2015	22435	Microflex Corp #774353	1,333.59
01/12/2015	22436	Most Dependable Fountains, Inc	159.80
01/12/2015	22437	Nagem, Inc.	450.00
01/12/2015	22438	Polydyne Inc.	5,713.20
01/12/2015	22439	Praxair Inc.	22.96
01/12/2015	22440	Q Versa, LLC	4,879.28
01/12/2015	22441	Redlands-Yucaipa Rentals Inc.	90.00
01/12/2015	22442	SB CNTY-Fire Protection Distri	359.52
01/12/2015	22443	Schaner's WasteWater Prod., In	2,466.46
01/12/2015	22444	Sterling Water Technologies LL	17,681.16
01/12/2015	22445	Steven Enterprises, Inc	119.88
01/12/2015	22446	Teledyne Isco, Inc.	881.19
01/12/2015	22447	HD Supply Facilities Maintenan	261.87
01/12/2015	22448	Cypress Insurance Company	15,377.92
01/20/2015	22449	Aklufi & Wysocki	2,632.50
01/20/2015	22450	Applied Diving Services, Inc.	45,705.00
01/20/2015	22451	Delta Partners, LLC	7,500.00
01/20/2015	22452	Geoscience Support Services, I	682.50
01/20/2015	22453	Krieger & Stewart	2,728.75
01/20/2015	22454	One Stop Landscape Supply Inc	22,825.50
01/20/2015	22455	Platinum Advisors, LLC	5,125.00
01/20/2015	22456	RMC Water and Environment	1,605.00
01/20/2015	22457	Ameripride Uniform Services	507.58
01/20/2015	22458	Best Home Center	29.15

## Check Register - January 2015

<u>Check Date</u>	<u>Check Number</u>	<u>Name</u>	<u>Check Amount</u>
01/20/2015	22459	Tokay Software	270.00
01/20/2015	22460	Verizon	163.04
01/20/2015	22461	Watereuse Association	1,236.04
01/20/2015	22462	Aqua-Metric Sales Company	36,140.80
01/20/2015	22463	BofA Credit Card	384.31
01/20/2015	22464	Brenntag Pacific, Inc	11,103.63
01/20/2015	22465	Calolympic Glove & Safety Co.,	587.23
01/20/2015	22466	Castlerock Environmental, Inc.	675.00
01/20/2015	22467	Cemex Inc. USA	596.64
01/20/2015	22468	Victor James Valenti	3,277.00
01/20/2015	22469	Evoqua Water Technologies LLC	2,154.93
01/20/2015	22470	G&G Environmental Compliance, I	2,426.28
01/20/2015	22471	Grainger	2,270.23
01/20/2015	22472	Alan L. Grubel Automotive Inc.	235.26
01/20/2015	22473	House Of Quality, Parts Plus	2,136.22
01/20/2015	22474	Infra-Tect LLC	1,542.24
01/20/2015	22475	Inland Water Works Supply Co.	3,464.00
01/20/2015	22476	Innerline Engineering	7,250.00
01/20/2015	22477	J.L. Wingert Co.	1,389.57
01/20/2015	22478	JB Paving & Engineering, Inc.	6,572.00
01/20/2015	22479	JR Freeman Co. Inc.	151.71
01/20/2015	22480	Lloyd Copelan Inc.	90.00
01/20/2015	22481	Matich Corp	1,836.39
01/20/2015	22482	P & R Paper Supply Co., Inc.	1,225.81
01/20/2015	22483	Pro-Pipe & Supply, Inc.	12.99
01/20/2015	22484	R & R Anderson Trucking	667.58
01/20/2015	22485	Red Alert Special Couriers	344.26
01/20/2015	22486	Roquet Paving Inc	6,538.99
01/20/2015	22487	Sunshine Growers Nursery	49.90
01/20/2015	22488	UPS Store#1504/ Mail Boxes Etc	281.86
01/20/2015	22489	Wilbur's	50.00
01/20/2015	22490	Wilson Bohannan Company	718.77
01/20/2015	22491	CWEA-TCP (OAKPORT ST.)	406.00
01/20/2015	22492	Timothy M. Mackamul	50.00
01/20/2015	22493	Joseph J. Woodford	400.00
01/23/2015	22494	WILLIAMS, PILBEN	51.14
01/23/2015	22495	STEWART, ANETA	17.72
01/23/2015	22496	PAYROLL CHECK	1,935.99
01/23/2015	22497	CA-PERS Supplemental Income 45	18,163.49
01/23/2015	22498	WageWorks, Inc.	1,328.07
01/23/2015	22499	Public Employees' Retirement S	32,145.97
01/23/2015	22500	Hong Nelson	125.00
01/23/2015	22501	Franchise Tax Board	100.00
01/23/2015	22502	State Water Resources Control	745.00
01/23/2015	22503	PAYROLL CHECK	554.37
01/26/2015	22504	Ralph C. Casas	50.75
01/26/2015	22505	Ameripride Uniform Services	531.77
01/26/2015	22506	Redlands Employment Services	1,564.86
01/26/2015	22507	AT&T Mobility	1,079.59
01/26/2015	22508	Bay Alarm Company	586.34
01/26/2015	22509	Fedex	23.41
01/26/2015	22510	InfoSend, Inc.	3,401.20
01/26/2015	22511	J.L. Wingert Co.	7.40
01/26/2015	22512	MailFinance Inc.	338.34
01/26/2015	22513	NetComp Technologies, Inc.	277.84

## Check Register - January 2015

<u>Check Date</u>	<u>Check Number</u>	<u>Name</u>	<u>Check Amount</u>
01/26/2015	22514	Pro-Pipe & Supply, Inc.	132.66
01/26/2015	22515	San Bdn. Valley Muni. Water D	4,615.80
01/26/2015	22516	SCE Rosemead	3,490.84
01/26/2015	22517	Signs Now #108	1,237.03
01/26/2015	22518	Thomson West	2,233.44
01/26/2015	22519	US Healthworks Medical Group,	60.00
01/26/2015	22520	Burgeson's Heating & Air Cond.	550.00
01/26/2015	22521	Grainger	859.49
01/26/2015	22522	Hach Company	1,767.84
01/26/2015	22523	Inland Water Works Supply Co.	155.52
01/26/2015	22524	JR Freeman Co. Inc.	247.66
01/26/2015	22525	MBC Applied Environmental Scie	1,300.00
01/26/2015	22526	Nuckles Oil Company, Inc.	1,591.30
01/26/2015	22527	Nagem, Inc.	525.00
01/26/2015	22528	PowerPlan	674.18
01/26/2015	22529	SB & Riv Counties Fire Equipme	1,540.24
01/26/2015	22530	Smart & Final Stores, LLC	154.57
01/26/2015	22531	Sonsray Machinery LLC	341.68
01/26/2015	22532	Steven Enterprises, Inc	1,635.12
01/26/2015	22533	ZEP Manufacturing Company	248.94
01/26/2015	22534	Atkinson, Andelson, Loya, Ruud	2,705.32
01/26/2015	22535	California Water Environment A	156.00
01/26/2015	22536	Lina Robert	44.95
01/26/2015	22537	Water Environment Federation	272.00
01/26/2015	22538	American Family Life Assurance	3,393.67
01/26/2015	22539	AWWA CA-NV (Rancho Cucamonga)	285.00
01/26/2015	22540	Boot Barn #4	338.54
01/26/2015	22541	J&M Trophies	21.60
01/26/2015	22542	YVWD-Petty Cash	203.94
01/26/2015	22543	Gregory N. Godwin	200.00
01/26/2015	22544	Workboot Warehouse	128.82
01/26/2015	22545	State Compensation Insurance F	22,436.22
<b>January 2015 Check Register Total</b>			<b>1,097,132.81</b>



## Financial Account Information - January 2015

DATE	DESCRIPTION	Deposit Checking	General Checking	Investment Checking	Treasuries at cost	LAIF Invest. Fund	TOTAL ACTIVITY
12/31/2014	bal forward	1,372,621.72	30,000.00	17,693.93	501,464.20	14,598,833.33	16,520,613.18
12/31	rev retained in MM				(691.50)		(691.50)
01/02/2015	Deposit	59,589.52					59,589.52
	Credit Card-12/31	1,907.18					1,907.18
	Credit Card-1/2	3,454.09					3,454.09
	Electronic	14,799.77					14,799.77
	Website-1/2	3,609.50					3,609.50
	Website-1/3	133.23					133.23
	Website-1/3	3,073.18					3,073.18
	Website-1/4	211.50					211.50
	Website-1/4	1,353.94					1,353.94
	Website-1/5	137.36					137.36
	Website-1/5	543.65					543.65
01/05/2015	Deposit	46,048.21					46,048.21
	Deposit-SB Taxes	39,232.04					39,232.04
	Credit Card-1/2	878.80					878.80
	Credit Card-1/5	4,542.24					4,542.24
	Electronic	28,386.24					28,386.24
	Website-1/5	3,084.80					3,084.80
	Website-1/6	218.62					218.62
	Website-1/6	544.92					544.92
	ETS Fees	(1,399.87)					(1,399.87)
	ETS Fees	(1,162.99)					(1,162.99)
	ACH pmts	42,511.60					42,511.60
01/06/2015	Deposit	55,471.08					55,471.08
	Credit Card-1/5	745.34					745.34
	Credit Card-1/6	1,554.55					1,554.55
	Electronic	23,759.48					23,759.48
	Website-1/6	2,346.49					2,346.49
	Website-1/7	213.73					213.73
01/07/2015	Deposit	40,854.94					40,854.94
	Deposit - Chapman Hgts	155,953.00					155,953.00
	Credit Card-1/6	788.77					788.77
	Credit Card-1/7	6,242.34					6,242.34
	Electronic	14,352.25					14,352.25
	Website-1/7	4,298.57					4,298.57
	Website-1/8	744.52					744.52
01/09/15-PR	Federal Taxes		(51,665.57)				(51,665.57)
01/09/15-PR	State Taxes		(8,805.94)				(8,805.94)
01/09/15-PR	PR Direct Deposit		(114,120.48)				(114,120.48)
01/09/15-PR	VOYA 457		(8,794.38)				(8,794.38)
	Cks. #22349-22383		(210,454.79)				(210,454.79)
	TRF#1320- AP & PR	(393,841.16)	393,841.16				0.00
01/08/2015	Deposit	22,448.48					22,448.48
	Deposit - 12550 10th St.	6,422.13					6,422.13
	Credit Card-1/7	484.93					484.93
	Credit Card-1/8	578.73					578.73
	Electronic	8,797.65					8,797.65
	Website-1/8	2,748.78					2,748.78
	Website-1/9	491.13					491.13
01/09/2015	Deposit	35,840.71					35,840.71
	Deposit - MC	1,453.75					1,453.75
	Credit Card-1/8	1,272.09					1,272.09
	Credit Card-1/9	1,462.48					1,462.48
	Electronic	12,598.72					12,598.72

## Financial Account Information - January 2015

DATE	DESCRIPTION	Deposit Checking	General Checking	Investment Checking	Treasuries at cost	LAIF Invest. Fund	TOTAL ACTIVITY
12/31/2014	bal forward	1,372,621.72	30,000.00	17,693.93	501,464.20	14,598,833.33	16,520,613.18
1/9	Website-1/9	2,354.31					2,354.31
	Website-1/10	306.96					306.96
	Website-1/10	1,928.62					1,928.62
	Website-1/11	1,315.11					1,315.11
	Website-1/12	72.70					72.70
	Website-1/12	530.08					530.08
01/12/2015	Deposit	82,112.52					82,112.52
	Deposit correction	(79.20)					(79.20)
	Deposit correction	7.20					7.20
	Credit Card-1/9	3,643.61					3,643.61
	Credit Card-1/12	2,626.23					2,626.23
	Electronic	16,936.56					16,936.56
	Website-1/12	2,929.92					2,929.92
	Website-1/13	42.43					42.43
	Website-1/13	3,047.52					3,047.52
	ACH pmts	51,579.29					51,579.29
01/13/2015	Deposit	15,354.23					15,354.23
	Credit Card-1/12	761.48					761.48
	Credit Card-1/13	1,788.06					1,788.06
	Electronic	20,537.47					20,537.47
	Website-1/13	1,752.73					1,752.73
	Website-1/14	288.97					288.97
	Website-1/14	167.68					167.68
	Cks. #22385-22448		(580,630.52)				(580,630.52)
	TRF#1321- AP & PR	(580,630.52)	580,630.52				0.00
01/14/2015	Deposit	49,256.31					49,256.31
	Credit Card-1/12	79.91					79.91
	Credit Card-1/13	875.73					875.73
	Credit Card-1/14	7,773.36					7,773.36
	Electronic	9,695.71					9,695.71
	Website-1/14	862.41					862.41
	Website-1/14	1.75					1.75
	Website-1/15	571.07					571.07
01/15/2015	Deposit	21,013.88					21,013.88
	Deposit - RC Tax	739.36					739.36
	Deposit - RC Tax	22,694.70					22,694.70
	Deposit - SB Tax	102,352.19					102,352.19
	Deposit - William Lyon Homes	413,632.80					413,632.80
	Credit Card-1/14	1,137.54					1,137.54
	Credit Card-1/15	3,075.07					3,075.07
	Electronic	9,861.94					9,861.94
	Website-1/15	1,551.39					1,551.39
	Website-1/16	1,447.68					1,447.68
	ACH pmts	44,270.38					44,270.38
1/15	LAIF Quarterly interest					8,308.82	8,308.82
1/15	Qtrly Analysis Fee			(6,134.26)			(6,134.26)
01/16/2015	Deposit	24,067.90					24,067.90
	Credit Card-1/15	702.31					702.31
	Credit Card-1/16	1,566.63					1,566.63
	Electronic	15,034.31					15,034.31
	Website-1/16	3,637.38					3,637.38
	Website-1/17	1,410.49					1,410.49
	Website-1/18	1,122.33					1,122.33
	Website-1/19	2,406.67					2,406.67
	Website-1/20	379.48					379.48

## Financial Account Information - January 2015

DATE	DESCRIPTION	Deposit Checking	General Checking	Investment Checking	Treasuries at cost	LAIF Invest. Fund	TOTAL ACTIVITY
12/31/2014	bal forward	1,372,621.72	30,000.00	17,693.93	501,464.20	14,598,833.33	16,520,613.18
01/20/2015	Deposit	78,838.85					78,838.85
	Credit Card-1/16	986.83					986.83
	Credit Card-1/20	4,853.49					4,853.49
	Electronic	12,677.33					12,677.33
	Website-1/20	2,208.21					2,208.21
	Website-1/21	108.03					108.03
	ACH pmts	26,447.04					26,447.04
01/21/2015	Deposit	13,623.15					13,623.15
	Credit Card-1/20	926.30					926.30
	Credit Card-1/21	7,368.91					7,368.91
	Electronic	20,603.98					20,603.98
	Website-1/21	3,612.35					3,612.35
	Website-1/22	349.07					349.07
01/22/2015	Deposit	32,250.07					32,250.07
	Credit Card-1/21	2,318.93					2,318.93
	Credit Card-1/22	2,071.77					2,071.77
	Electronic	12,356.62					12,356.62
	Website-1/22	2,505.80					2,505.80
	Website-1/23	124.45					124.45
01/23/15-PR	Federal Taxes		(45,921.18)				(45,921.18)
01/23/15-PR	State Taxes		(7,628.37)				(7,628.37)
01/23/15-PR	PR Direct Deposit		(102,770.32)				(102,770.32)
01/23/15-PR	VOYA 457		(7,332.94)				(7,332.94)
	Ck. #22384 - 01/19/15		(3,432.22)				(3,432.22)
	Cks. #22449-22503		(241,206.41)				(241,206.41)
	TRF#1322- AP & PR	(408,291.44)	408,291.44				0.00
01/23/2015	Deposit	34,739.28					34,739.28
	Deposit - MC	13,547.17					13,547.17
	Credit Card-1/22	479.29					479.29
	Credit Card-1/23	2,273.75					2,273.75
	Electronic	16,156.15					16,156.15
	Website-1/23	1,852.36					1,852.36
	Website-1/24	2,454.80					2,454.80
	Website-1/25	1,440.62					1,440.62
	Website-1/26	176.61					176.61
	Website-1/26	310.42					310.42
01/26/2015	Deposit	76,253.69					76,253.69
	Deposit - RC Tax	43,717.92					43,717.92
	Deposit - SB Tax	9,835.71					9,835.71
	Deposit - RC Tax	1,252.51					1,252.51
	Credit Card-1/23	171.38					171.38
	Credit Card-1/26	3,890.28					3,890.28
	Electronic	16,549.15					16,549.15
	Website-1/26	2,292.99					2,292.99
	Website-1/27	200.99					200.99
	Website-1/27	293.35					293.35
	ACH pmts	57,216.16					57,216.16
01/27/2015	Deposit	26,951.08					26,951.08
	Credit Card-1/26	1,738.78					1,738.78
	Credit Card-1/27	1,394.17					1,394.17
	Electronic	14,831.01					14,831.01
	Website - 1/27	1,993.13					1,993.13
	Website - 1/28	175.00					175.00
	Website - 1/28	220.23					220.23
	Cks. #22504-22545		(61,408.87)				(61,408.87)
	TRF#1323 - AP	(61,408.87)	61,408.87				0.00

## Financial Account Information - January 2015

DATE	DESCRIPTION	Deposit Checking	General Checking	Investment Checking	Treasuries at cost	LAIF Invest. Fund	TOTAL ACTIVITY
12/31/2014	bal forward	1,372,621.72	30,000.00	17,693.93	501,464.20	14,598,833.33	16,520,613.18
01/28/2015	Deposit	32,749.74					32,749.74
	Deposit - SB Tax	19,197.22					19,197.22
	Credit Card-1/27	760.77					760.77
	Credit Card-1/28	3,494.73					3,494.73
	Electronic	6,977.30					6,977.30
	Website-1/28	1,088.79					1,088.79
	Website-1/29	59.83					59.83
	Website-1/29	340.13					340.13
01/29/2015	Deposit	40,183.67					40,183.67
	Credit Card-1/28	1,861.91					1,861.91
	Credit Card-1/29	1,565.02					1,565.02
	Electronic	5,454.62					5,454.62
	Website-1/29	2,867.50					2,867.50
	Website-1/30	1,114.18					1,114.18
01/30/2015	Deposit	22,502.21					22,502.21
	Deposit - RC Tax	3,130.59					3,130.59
	Credit Card-1/29	774.71					774.71
	Credit Card-1/30	2,269.87					2,269.87
	Electronic	11,605.28					11,605.28
	Website-1/30	2,496.71					2,496.71
	Website-1/31	2,963.71					2,963.71
	Website-2/1	1,957.60					1,957.60
	Website-2/2	1,483.98					1,483.98
	VOID ck# 21901, 10/27		10.76				10.76
	Jan' 15 NSF's	(5,411.04)					(5,411.04)
1/31	retained in MM				566.51		566.51
							17,401,477.04
	<b>TOTALS</b>	<b>2,251,425.25</b>	<b>30,010.76</b>	<b>11,559.67</b>	<b>501,339.21</b>	<b>14,607,142.15</b>	<b>17,401,477.04</b>



## Investment Summary - January 2015

U.S. TREASURIES						
Quantity	Description	Cusip	Maturity Date	Yield	Cost of Purchase	Market Value
501,000	US Treasury Bill	912796EC9	May 28, 2015	0.045%	500,772.70	500,969.94
501,000	Total Values				500,772.70	500,969.94

Money Market Account Activity-Beginning Balance	691.50
1/30/15 - Dividend/Interest	0.01
Annual Activity charge - #43010-W/S/R	(125.00)
<b>Income</b>	<b>(124.99)</b>
Intra-Bank Transfers to/from Investment Checking	0.00
<b>Fund Transfers</b>	<b>0.00</b>
Cusip Maturity	0.00
<b>Redemptions</b>	<b>0.00</b>
Cusip Purchase	0.00
<b>Purchases</b>	<b>0.00</b>
 Ending Balance - Money Market	 566.51
 US Treasury Securities Investment Principal	 500,772.70
 Total Assets	 501,339.21

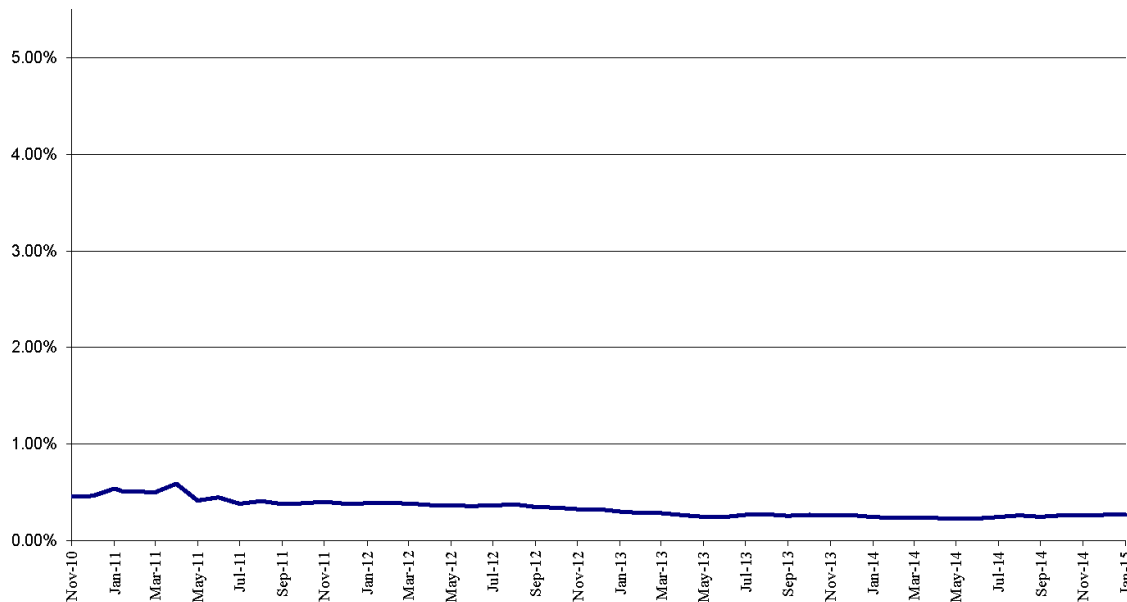
## Investment Summary - January 2015

### LOCAL AGENCY INVESTMENT FUND

PERIOD	TOTAL WITHDRAWAL AMOUNT	TOTAL DEPOSIT AMOUNT	ACCRUED INTEREST (QUARTERLY)	ENDING BALANCE
July 31, 2014	\$0.00	\$1,000,000.00	\$6,741.26	\$14,290,591.46
August 31, 2014	\$0.00	\$0.00	\$0.00	\$14,290,591.46
September 30, 2014	(\$2,500,000.00)	\$900,000.00	\$0.00	\$12,690,591.46
October 31, 2014	\$0.00	\$0.00	\$8,241.87	\$12,698,833.33
November 30, 2014	\$0.00	\$0.00	\$0.00	\$12,698,833.33
December 31, 2014	\$0.00	\$1,900,000.00	\$0.00	\$14,598,833.33
January 31, 2015	\$0.00	\$0.00	\$8,308.82	\$14,607,142.15
February 28, 2015	\$0.00	\$0.00	\$0.00	\$14,607,142.15
March 31, 2015	\$0.00	\$0.00	\$0.00	\$14,607,142.15
April 30, 2015	\$0.00	\$0.00	\$0.00	\$14,607,142.15
May 31, 2015	\$0.00	\$0.00	\$0.00	\$14,607,142.15
June 30, 2015	\$0.00	\$0.00	\$0.00	\$14,607,142.15

**L.A.I.F. INCOME SUMMARY****CURRENT QUARTER****FY YEAR-TO-DATE**INCOME RECEIVED\$8,308.82\$23,291.95

**Effective Yield of the LAIF Pooled Money Investment Account**



## Monthly Revenue Allocation - January 2015

DATE	DESCRIPTION	QTY	DEPOSIT CHECKING DEPOSITS	AR Mail & Counter	AR Payment Centers	AR Credit Card	AR Electronic Rapid Pay	AR Web Site	AR ACH Auto Pay	AR TOTAL	AR Water Fees & Deposits	Water Allocation	Sewer Allocation	Recycled Allocation	RECAP TOTAL
01/02/2015	Mail & Counter	335	59,589.52	59,589.52						59,589.52					59,589.52
	Credit Cards	42	5,361.27		5,361.27					5,361.27					5,361.27
	Electronic	182	14,799.77				14,799.77			14,799.77					14,799.77
	Website-94 fees	95	9,062.36					8,897.86		164.50					9,062.36
01/05/2015	Mail & Counter	556	46,048.21	46,048.21						46,048.21					46,048.21
	Deposit - SB Tax		39,232.04							0.00		39,232.04			39,232.04
	Credit Cards	51	5,421.04		5,421.04					5,421.04					5,421.04
	Electronic	369	28,386.24				28,386.24			28,386.24					28,386.24
	Website -43 fees	45	3,848.34					3,773.09		75.25					3,848.34
	ACH payment	457	42,511.60						42,511.60	42,511.60					42,511.60
01/06/2015	Mail & Counter	486	55,471.08	55,471.08						55,471.08					55,471.08
	Credit Cards	26	2,299.89		2,299.89					2,299.89					2,299.89
	Electronic	327	23,759.48				23,759.48			23,759.48					23,759.48
	Website-26 fees	27	2,560.22					2,514.72		45.50					2,560.22
01/07/2015	Mail & Counter	263	40,854.94	40,854.94						40,854.94					40,854.94
	Deposit - MC		155,953.00							0.00		97,146.00	58,807.00		155,953.00
	Credit Cards	50	7,031.11		7,031.11					7,031.11					7,031.11
	Electronic	180	14,352.25				14,352.25			14,352.25					14,352.25
	Website	41	5,043.09					4,971.34		71.75					5,043.09
01/08/2015	Mail & Counter	176	22,448.48	22,448.48						22,448.48					22,448.48
	Deposit-12550 10th	-	6,422.13							0.00		25.00	6,397.13		6,422.13
	Credit Cards	12	1,063.66		1,063.66					1,063.66					1,063.66
	Electronic	122	8,797.65				8,797.65			8,797.65					8,797.65
	Website	32	3,239.91					3,183.91		56.00					3,239.91
01/09/2015	Mail & Counter	157	35,840.71	35,840.71						35,840.71					35,840.71
	Deposit - MC	-	1,453.75							0.00		1,453.75			1,453.75
	Credit Cards		2,734.57		2,734.57					2,734.57					2,734.57
	Electronic	163	12,598.72				12,598.72			12,598.72					12,598.72
	Website	65	6,507.78					6,394.03		113.75					6,507.78
01/12/2015	Mail & Counter	446	82,112.52	82,112.52						82,112.52					82,112.52
	Dep Corr		(72.00)							(72.00)					(72.00)
	Credit Cards	40	6,269.84		6,269.84					6,269.84					6,269.84
	Electronic	172	16,936.56				16,936.56			16,936.56					16,936.56
	Website - 36 fees	38	6,019.87					5,956.87		63.00					6,019.87
	ACH payment	539	51,579.29						51,579.29	51,579.29					51,579.29
01/13/2015	Mail & Counter	130	15,354.23	15,354.23						15,354.23					15,354.23
	Credit Cards	23	2,549.54		2,549.54					2,549.54					2,549.54
	Electronic	264	20,537.47				20,537.47			20,537.47					20,537.47
	Website	21	2,209.38					2,172.63		36.75					2,209.38
01/14/2014	Mail & Counter	300	49,256.31	49,256.31						49,256.31					49,256.31
	Credit Cards	38	8,729.00		8,729.00					8,729.00					8,729.00
	Electronic	123	9,695.71				9,695.71			9,695.71					9,695.71
	Website	15	1,435.23					1,408.98		26.25					1,435.23
01/15/2014	Mail & Counter	70	21,013.88	21,013.88						21,013.88					21,013.88
	Deposit - RC Tax	-	739.36							0.00		739.36			739.36
	Deposit - RC Tax	-	22,694.70							0.00		22,694.70			22,694.70
	Deposit - SB Tax	-	102,352.19							0.00		102,352.19			102,352.19
	Deposit - WLH	-	413,632.80							0.00		285,654.80	147,978.00		413,632.80
	Credit Cards	32	4,212.61		4,212.61					4,212.61					4,212.61
	Electronic	136	9,861.94				9,861.94			9,861.94					9,861.94
	Website	29	2,999.07					2,948.32		50.75					2,999.07
	ACH payment	572	44,270.38						44,270.38	44,270.38					44,270.38

## Monthly Revenue Allocation - January 2015

DATE	DESCRIPTION	QTY	DEPOSIT CHECKING	AR Mail & Counter	AR Payment Centers	AR Credit Card	AR Electronic Rapid Pay	AR Web Site	AR ACH Auto Pay	AR TOTAL	AR Water Fees & Deposits	Water Allocation	Sewer Allocation	Recycled Allocation	RECAP TOTAL
01/16/2014	Mail & Counter	287	24,067.90	24,067.90						24,067.90					24,067.90
	Credit Cards	21	2,268.94			2,268.94				2,268.94					2,268.94
	Electronic	206	15,034.31				15,034.31			15,034.31					15,034.31
	Website - 96 fees	99	8,956.35					8,788.35		8,788.35	168.00				8,956.35
01/20/2015	Mail & Counter	571	78,838.85	78,838.85						78,838.85					78,838.85
	Credit Cards	57	5,840.32			5,840.32				5,840.32					5,840.32
	Electronic	180	12,677.33				12,677.33			12,677.33					12,677.33
	Website	26	2,316.24					2,270.74		2,270.74	45.50				2,316.24
	ACH payment	497	26,447.04						26,447.04	26,447.04					26,447.04
01/21/2014	Mail & Counter	154	13,623.15	13,623.15						13,623.15					13,623.15
	Credit Cards	60	8,295.21			8,295.21				8,295.21					8,295.21
	Electronic	283	20,603.98				20,603.98			20,603.98					20,603.98
	Website	37	3,961.42					3,896.67		3,896.67	64.75				3,961.42
01/22/2014	Mail & Counter	328	32,250.07	32,250.07						32,250.07					32,250.07
	Credit Cards	30	4,390.70			4,390.70				4,390.70					4,390.70
	Electronic	152	12,356.62				12,356.62			12,356.62					12,356.62
	Website	25	2,630.25					2,586.50		2,586.50	43.75				2,630.25
01/23/2014	Mail & Counter	223	34,739.28	34,739.28						34,739.28					34,739.28
	Deposit-M/C	-	13,547.17							0.00		13,547.17			13,547.17
	Credit Cards	27	2,753.04			2,753.04				2,753.04					2,753.04
	Electronic	191	16,156.15				16,156.15			16,156.15					16,156.15
	Website	71	6,234.81					6,110.56		6,110.56	124.25				6,234.81
01/26/2015	Mail & Counter	478	76,253.69	76,253.69						76,253.69					76,253.69
	Deposit - RC Tax	-	43,717.92	9,966.33						9,966.33		33,751.59			43,717.92
	Deposit - SB Tax	-	9,835.71							0.00		9,835.71			9,835.71
	Deposit - RC Tax	-	1,252.51							0.00		1,252.51			1,252.51
	Credit Cards	33	4,061.66			4,061.66				4,061.66					4,061.66
	Electronic	216	16,549.15				16,549.15			16,549.15					16,549.15
	Website	35	2,787.33					2,726.08		2,726.08	61.25				2,787.33
	ACH payment	573	57,216.16						57,216.16	57,216.16					57,216.16
01/27/2014	Mail & Counter	148	26,951.08	26,951.08						26,951.08	120.00				26,951.08
	Credit Cards	29	3,132.95			3,132.95				3,132.95					3,132.95
	Electronic	223	14,831.01				14,831.01			14,831.01					14,831.01
	Website	27	2,388.36					2,341.11		2,341.11	47.25				2,388.36
01/28/2014	Mail & Counter	313	32,749.74	32,749.74						32,749.74					32,749.74
	Deposit-SBC Tax	-	19,197.22							0.00		19,197.22			19,197.22
	Credit Cards	33	4,255.50			4,255.50				4,255.50					4,255.50
	Electronic	102	6,977.30				6,977.30			6,977.30					6,977.30
	Website	14	1,488.75					1,484.25		1,484.25	24.50				1,488.75
01/29/2014	Mail & Counter	196	40,183.67	40,183.67						40,183.67					40,183.67
	Credit Cards	18	3,426.93			3,426.93				3,426.93					3,426.93
	Electronic	74	5,454.62				5,454.62			5,454.62					5,454.62
	Website - 31 fees	32	3,981.68					3,927.43		3,927.43	54.25				3,981.68
01/30/2014	Mail & Counter	172	22,502.21	22,502.21						22,502.21					22,502.21
	Deposit - RC Tax	-	3,130.59							0.00		3,130.59			3,130.59
	Credit Cards	31	3,044.58			3,044.58				3,044.58					3,044.58
	Electronic	157	11,605.28				11,605.28			11,605.28					11,605.28
	Website - 94 fees	97	8,902.00					8,737.50		8,737.50	164.50				8,902.00
Jan-15	Utility Print Contr-317			(23,211.90)	23,211.90					0.00					0.00
	Jan '15 NSF's			(5,411.04)						(5,411.04)					(5,411.04)
<b>TOTALS</b>		<b>13,753</b>	<b>2,325,538.38</b>	<b>791,300.91</b>	<b>23,211.90</b>	<b>87,142.36</b>	<b>291,971.54</b>	<b>85,070.94</b>	<b>222,024.47</b>	<b>1,500,722.12</b>	<b>1,821.50</b>	<b>610,012.63</b>	<b>213,182.13</b>	<b>0.00</b>	<b>2,325,538.38</b>

13,753

2,638

871

6.33%

27.79%

4.84%

2.30%

39.56%

5,440

317

665

3,822

871

2,638

19.18%

100%

100%

100%



## FY 2015 - Water Revenue

ACCOUNT#	DESCRIPTION	BUDGET	Qtr 1 Totals	Oct '14	Nov '14	Dec '14	Jan '15	Year to Date	Percentage YTD
02-40010	Sales - Water	6,250,000	1,452,531	736,752	465,060	313,186	247,722	3,215,251	51.44%
02-40011	Sales - Construction Water	20,000	6,846	4,122	5,868	1,029	(9,756)	8,108	40.54%
02-40012	Sales - Imported Water (SGPWA)	250,000	67,768	25,276	14,852	10,831	9,325	128,052	51.22%
02-40013	Sales - Imported Water (MUNI)	850,000	180,285	98,085	66,051	45,752	36,441	426,614	50.19%
02-40014	Sales Disc.-Multi Units Usage Chrg.	(130,000)	(27,407)	(13,477)	(9,634)	(7,687)	(9,277)	(67,481)	51.91%
02-40015	Water Wholesale Revenue	70,000	12,275	3,772	0	0	0	16,047	22.92%
02-40016	Service Establishment Fee	2,500	1,025	476	25	325	650	2,501	100.05%
02-41000	Service Demand Charges	2,750,000	562,673	250,772	250,951	250,945	251,178	1,566,518	56.96%
02-41001	Fire Service Standby Fees	22,500	4,160	1,957	1,857	1,707	2,041	11,722	52.10%
02-41003	Construction Service Charge	10,000	2,184	1,122	1,136	1,072	1,403	6,917	69.17%
02-41005	Sales Disc-Multi Units Service Chrg.	(120,000)	(25,922)	(11,500)	(11,500)	(11,500)	(11,502)	(71,923)	59.94%
02-41010	Unauthorized Use of Water Charge	750	0	0	0	0	1,500	1,500	200.00%
02-41110	Meter/Lateral Installation	25,000	13,075	6,750	375	4,875	9,375	34,450	137.80%
02-41112	Fire Flow Test Fees	3,500	825	150	150	450	0	1,575	45.00%
02-41113	Disconnect/Reconnect Fees	130,000	29,940	12,065	10,835	12,050	11,235	76,125	58.56%
02-41121	Penalty - Late Charges	150,000	39,304	10,576	14,644	11,512	7,826	83,862	55.91%
02-41124	Bad Debt	(20,000)	0	0	0	0	0	0	0.00%
02-42123	Management & Accounting Fees	153,500	38,381	12,791	12,791	12,791	12,791	89,545	58.34%
02-43010	Interest Earned	10,000	0	3,297	0	0	3,274	6,570	65.70%
02-43110	Property Tax - Unsecured	95,000	6,291	0	101,271	(10,072)	125	97,614	102.75%
02-43120	Property Tax - Secured	2,315,000	0	0	172,393	850,079	152,079	1,174,552	50.74%
02-43130	Tax Collection - Prior	15,000	0	3,338	9,197	(9,201)	1,719	5,053	33.69%
02-43140	Other Taxes	160,000	(16)	(9)	2,624	16,246	78,263	97,109	60.69%
02-49150	Revenue - Misc. Non-Operating	60,000	17,149	12,758	2,942	3,222	15,412	51,484	85.81%
	<b>WATER OPERATING REVENUE</b>	<b>13,072,750</b>	<b>2,381,366</b>	<b>1,159,075</b>	<b>1,111,887</b>	<b>1,497,613</b>	<b>811,823</b>	<b>6,961,764</b>	<b>53.25%</b>
	Grants	0	0				0	0	
02-89901	Facility Capacity Charges	0	437,682	242,604	13,478	175,214	336,950	1,205,928	
02-89902	Sustainability	0	47,167	34,608	1,761	28,119	15,851	127,506	
	<b>TOTAL WATER REVENUE</b>	<b>13,072,750</b>	<b>2,866,216</b>	<b>1,436,287</b>	<b>1,127,126</b>	<b>1,700,946</b>	<b>1,164,624</b>	<b>8,295,199</b>	

## FY 2015 - Sewer Revenue

ACCOUNT#	DESCRIPTION	BUDGET	Qtr 1 Totals	Oct '14	Nov '14	Dec '14	Jan '15	Year to Date	Percentage YTD
03-40016	Sales - Establish Service Fee	500	0	0	0	0	0	0	0.00%
03-41000	Sales - Sewer Charges	11,550,000	2,225,228	968,307	939,167	940,016	947,120	6,019,838	52.12%
03-41005	Sales Disc-Multi Units Service Chrg.	(200,000)	(42,978)	(18,502)	(18,425)	(18,494)	(18,422)	(116,821)	58.41%
03-41110	Meter/Lateral Installation	1,000	0	0	0	0	0	0	0.00%
03-41121	Penalty - Late Charges	150,000	33,588	10,142	12,362	13,170	10,862	80,125	53.42%
03-41124	Bad Debt	(20,000)	0	0	0	0	0	0	0.00%
03-42122	Revenue - Other Operating	1,000	1,260	540	0	0	0	1,800	180.00%
03-43010	Interest Earned	10,000	0	3,297	0	0	3,274	6,570	65.70%
03-43110	Property Tax - Unsecured	10,000	0	0	0	10,000	0	10,000	100.00%
03-43120	Property Tax - Secured	125,000	0	0	0	125,000	0	125,000	100.00%
03-43130	Tax Collection - Prior	10,000	0	0	0	10,000	0	10,000	100.00%
03-43140	Other Taxes	1,500	0	0	0	1,500	0	1,500	100.00%
03-49150	Misc. Non-Oper Revenue	50,000	0	5,235	0	0	0	5,235	10.47%
	<b>SEWER OPERATING REVENUE</b>	<b>11,689,000</b>	<b>2,217,099</b>	<b>969,018</b>	<b>933,104</b>	<b>1,081,192</b>	<b>942,833</b>	<b>6,143,246</b>	<b>52.56%</b>
	Grants	0	0					0	
03-89901	Facility Capacity Charges	0	324,598	143,736	8,221	106,873	209,504	792,932	
03-89903	Contrib Capital-Front Footage Fees	0	0	0	0	0	1,568	1,568	
03-89905	Contrib Capital-Infrastructure	0	0	24,000	0	19,500	0	43,500	
	<b>TOTAL SEWER REVENUE</b>	<b>11,689,000</b>	<b>2,541,697</b>	<b>1,136,754</b>	<b>941,325</b>	<b>1,207,565</b>	<b>1,153,905</b>	<b>6,981,247</b>	

## FY 2015 - Recycled Revenue

ACCOUNT#	DESCRIPTION	BUDGET	Qtr 1 Totals	Oct '14	Nov '14	Dec '14	Jan '15	Year to Date	Percentage YTD
04-40010	Sales - Recycled Water	365,000	114,193	52,717	30,514	18,155	7,280	222,858	61.06%
04-40011	Sales - Construction Water	2,500	2,408	804	713	513	347	4,784	191.37%
04-41000	Sales - Service Demand Chrg.	35,000	8,207	3,386	3,382	3,067	3,081	21,122	60.35%
04-41003	Const. Water Minimum Chrg.	3,000	626	368	474	299	368	2,134	71.15%
04-41110	Meter/Lateral installation	1,500	0	0	375	0	0	375	25.00%
04-41121	Penalty - Late Charges	500	212	103	66	21	3	405	81.03%
04-41122	Revenue - Other Operating	250	0	0	0	0	0	0	0.00%
04-43010	Interest Earned	6,250	0	1,648	0	0	1,637	3,285	52.56%
04-43110	Property Tax - Unsecured	1,000	0	0	0	1,000	0	1,000	100.00%
04-43120	Property Tax - Secured	15,000	0	0	0	15,000	0	15,000	100.00%
04-43130	Property Tax - Prior	1,000	0	0	0	1,000	0	1,000	100.00%
04-43140	Property Tax - Other	1,000	0	0	0	1,000	0	1,000	100.00%
04-49150	Misc. Non-Operating Revenue	1,500	0	0	0	0	0	0	0.00%
	<b>RECYCLED OPERATING REVENUE</b>	<b>433,500</b>	<b>125,645</b>	<b>59,026</b>	<b>35,523</b>	<b>40,055</b>	<b>12,716</b>	<b>272,965</b>	<b>62.97%</b>
	Grants	0	0	0	0	0	0	0	
04-89901	Facility Capacity Charges	0	17,400	(8,846)	9,667	0	0	18,221	
	<b>TOTAL RECYCLED REVENUE</b>	<b>433,500</b>	<b>143,045</b>	<b>50,180</b>	<b>45,190</b>	<b>40,055</b>	<b>12,716</b>	<b>291,186</b>	

## FY 2015 - Water Expenses

ACCOUNT#	DESCRIPTION	BUDGET	Qtr 1 Totals	Oct '14	Nov '14	Dec '14	Jan '15	Year to Date	Percentage YTD
02-5-01-50010	Labor-Water Resources	789,245	154,047	84,206	59,678	58,439	59,764	416,135	52.73%
02-5-01-50011	Labor Credit	0	0	0	0	0	0	0	
02-5-01-50013	Benefits-FICA	60,000	13,026	7,015	4,992	4,701	4,983	34,718	57.86%
02-5-01-50014	Benefits-Life Insurance	3,300	775	251	258	258	265	1,807	54.76%
02-5-01-50016	Benefits-Health\Defrd Comp	145,000	33,846	12,881	11,614	11,614	11,586	81,542	56.24%
02-5-01-50017	Benefits-Disability Insurance	11,000	2,465	1,166	833	797	840	6,101	55.46%
02-5-01-50019	Benefits-Workers Compensation	42,000	7,191	3,453	0	3,995	11,341	25,980	61.86%
02-5-01-50021	Benefits-PERS	45,000	9,575	5,355	3,552	3,545	3,544	25,571	56.82%
02-5-01-50022	Benefits-PERS-Employer	90,000	20,431	11,462	7,602	7,589	7,582	54,667	60.74%
02-5-01-50023	Benefits-Uniforms	3,000	701	315	223	222	267	1,729	57.62%
02-5-01-50024	Benefits-Vacation & Sick Pay	7,500	1,384	732	316	316	415	3,164	42.19%
02-5-01-50025	Benefits-Boot Allowance	2,000	600	0	200	160	200	1,160	58.02%
02-5-01-51003	R&M - Structures	275,000	59,965	17,683	9,494	48,485	9,448	145,074	52.75%
02-5-01-51011	R&M - CLA Valves	10,000	3,489	6,754	0	0	0	10,243	102.43%
02-5-01-51140	General Supplies & Expenses	2,000	0	133	45	31	0	209	10.43%
02-5-01-51210	Utilities - Power Purchases	1,608,324	529,438	179,859	113,237	127,059	0	949,593	59.04%
02-5-01-51211	Utilities - Electricity & Fuel	4,750	1,234	411	393	406	0	2,445	51.47%
02-5-01-51316	Imported Water Purchases	1,100,000	232,910	50,833	0	0	0	283,743	25.79%
02-5-01-54019	Licenses & Permits	25,000	12,979	2,935	1,355	1,355	121	18,744	74.98%
02-5-01-54110	Laboratory Services	60,000	16,355	9,554	31,464	1,681	0	59,054	98.42%
02-5-01-57040	YVRWFF Operating Expense	600,000	545,057	56,262	34,284	20,651	8,741	664,995	110.83%
	<b>WATER RESOURCE TOTALS</b>	<b>4,883,119</b>	<b>1,645,468</b>	<b>451,262</b>	<b>279,541</b>	<b>291,306</b>	<b>119,098</b>	<b>2,786,674</b>	<b>57.07%</b>
02-5-03-50010	Labor-Public Works	1,009,764	226,806	122,185	87,753	81,212	82,678	600,533	59.48%
02-5-03-50011	Labor Credit	0	(6,176)	735	0	(232)	(1,509)	(7,181)	
02-5-03-50013	Benefits-FICA	92,000	18,705	9,975	7,136	6,509	6,767	49,091	53.36%
02-5-03-50014	Benefits-Life Insurance	7,000	1,629	530	529	529	541	3,758	53.68%
02-5-03-50016	Benefits-Health\Defrd Comp	250,000	67,812	25,044	22,125	22,125	21,797	158,902	63.56%
02-5-03-50017	Benefits-Disability Insurance	16,500	3,892	1,785	1,342	1,150	1,276	9,445	57.24%
02-5-03-50019	Benefits-Workers Compensation	60,000	7,191	3,453	282	3,995	12,341	27,262	45.44%
02-5-03-50021	Benefits-PERS	73,000	14,855	8,293	5,495	5,511	5,474	39,630	54.29%
02-5-03-50022	Benefits-PERS-Employer	150,000	31,697	17,635	11,726	11,760	11,681	84,498	56.33%
02-5-03-50023	Benefits-Uniforms	6,000	1,518	484	439	371	391	3,202	53.37%
02-5-03-50024	Benefits-Vacation & Sick Pay	4,000	0	0	0	0	0	0	0.00%
02-5-03-50025	Benefits-Boot Allowance	3,500	335	940	373	901	219	2,769	79.12%
02-5-03-51001	R & M - Vehicles & Equipment	190,000	56,452	10,500	9,656	7,345	4,819	88,773	46.72%
02-5-03-51011	R&M - Valves	10,000	(823)	1,829	0	0	0	1,005	10.05%
02-5-03-51020	R&M - Pipelines	275,000	34,376	17,301	13,771	2,827	8,571	76,846	27.94%
02-5-03-51021	R&M - Service Lines	100,000	26,283	10,901	13,065	3,581	16,079	69,910	69.91%
02-5-03-51022	R&M - Fire Hydrants	25,000	8,130	2,383	1,479	0	341	12,333	49.33%
02-5-03-51030	R&M - Water Meters	75,000	18,648	8,014	1,827	8,905	14,187	51,580	68.77%
02-5-03-51092	Equipment Credits	0	(3,203)	0	0	(20)	(646)	(3,869)	
02-5-03-51140	General Supplies & Expenses	1,000	36	0	0	0	31	67	6.68%
	<b>PUBLIC WORKS TOTALS</b>	<b>2,347,764</b>	<b>508,161</b>	<b>241,988</b>	<b>176,996</b>	<b>156,467</b>	<b>185,040</b>	<b>1,268,653</b>	<b>54.04%</b>



## FY 2015 - Water Expenses

ACCOUNT#	DESCRIPTION	BUDGET	Qtr 1 Totals	Oct '14	Nov '14	Dec '14	Jan '15	Year to Date	Percentage YTD
02-5-06-50010	Labor-Administration	687,667	116,377	62,618	44,050	42,368	44,457	309,871	45.06%
02-5-06-50011	Labor Credit	0	(75)	0	0	0	0	(75)	
02-5-06-50012	Director Fees	16,000	3,063	1,723	1,596	(165)	1,532	7,749	48.43%
02-5-06-50013	Benefits-Fica	45,000	9,508	4,916	3,299	2,506	3,920	24,149	53.66%
02-5-06-50014	Benefits-Life Insurance	3,200	715	233	239	239	245	1,670	52.19%
02-5-06-50016	Benefits-HealthDefrd Comp	150,000	34,505	14,052	12,257	12,257	12,502	85,574	57.05%
02-5-06-50017	Benefits-Disability Insurance	7,500	1,702	673	380	375	614	3,744	49.92%
02-5-06-50019	Benefits-Workers Compensation	17,500	3,000	2,056	0	1,000	4,596	10,653	60.87%
02-5-06-50021	Benefits-PERS	40,000	8,044	4,323	2,963	2,963	2,901	21,193	52.98%
02-5-06-50022	Benefits PERS Employer	80,000	17,165	9,333	6,321	6,321	6,189	45,330	56.66%
02-5-06-50023	Uniforms	2,000	503	112	86	86	86	872	43.60%
02-5-06-50024	Benefits-Vacation & Sick Pay	10,000	3,040	1,493	1,163	1,277	971	7,945	79.45%
02-5-06-50025	Benefits-Boots	1,000	0	0	0	0	0	0	0.00%
02-5-06-51003	R&M - Structures	20,000	8,052	5,286	5,318	1,183	54	19,899	99.49%
02-5-06-51091	Expense Credits (overhead)	0	(2,284)	983	0	(149)	(665)	(2,116)	
02-5-06-51120	Safety Equipment/Supplies	25,000	5,226	735	889	12,269	1,591	20,710	82.84%
02-5-06-51125	Petroleum Products	125,000	33,788	7,789	5,886	7,335	2,088	56,886	45.51%
02-5-06-51130	Office Supplies & Expenses	35,000	6,617	1,481	3,446	2,715	2,234	16,493	47.12%
02-5-06-51140	General Supplies & Expenses	25,000	2,037	5,114	2,416	358	4,748	14,674	58.70%
02-5-06-51199	Disaster Incidences	0	2,564	0	0	0	0	2,564	
02-5-06-51211	Utilities - Electricity	28,000	9,489	3,081	1,967	1,748	0	16,284	58.16%
02-5-06-51213	Utilities - Natural Gas	3,000	726	56	110	307	0	1,199	39.96%
02-5-06-54002	Dues & Subscriptions	13,000	886	335	774	5,864	7,000	14,859	114.30%
02-5-06-54005	Computer Expenses	130,000	8,142	13,985	2,347	16,326	0	40,800	31.38%
02-5-06-54010	Postage	6,000	162	402	211	84	23	883	14.71%
02-5-06-54011	Printing & Publications	7,500	662	0	0	125	0	787	10.50%
02-5-06-54012	Education & Training	15,000	5,399	735	890	3,561	3,200	13,784	91.90%
02-5-06-54013	Utility Billing Expenses	135,000	43,191	12,709	11,958	11,658	6,314	85,830	63.58%
02-5-06-54014	Public Relations	7,825	1,292	259	362	1,117	0	3,030	38.72%
02-5-06-54016	Travel Related Expenses	5,000	2,438	53	0	975	32	3,498	69.95%
02-5-06-54017	Certifications & Renewals	6,000	626	375	1,089	398	140	2,628	43.80%
02-5-06-54020	Meeting Related Expenses	6,000	719	240	291	956	429	2,635	43.91%
02-5-06-54024	Utilities - Waste Disposal	2,750	515	172	172	172	0	1,030	37.46%
02-5-06-54025	Utilities - Telephone	42,000	9,238	3,056	3,061	3,063	0	18,419	43.86%
02-5-06-54104	Contractual Services	65,000	22,462	7,551	2,914	4,410	4,609	41,945	64.53%
02-5-06-54107	Legal	45,000	6,311	4,632	5,794	3,378	3,000	23,115	51.37%
02-5-06-54108	Audit & Accounting	16,000	10,340	1,560	0	0	0	11,900	74.38%
02-5-06-54109	Professional Fees	150,000	29,431	10,447	7,760	6,313	2,700	56,651	37.77%
02-5-06-55500	Depreciation Reserves	200,000	49,997	16,667	16,667	16,667	16,667	116,665	58.33%
	Infrastructure Replacement	500,000	125,022	41,674	41,674	41,674	41,674	291,718	58.34%
02-5-06-56001	Insurance	105,000	26,250	8,750	8,750	8,900	8,750	61,400	58.48%
02-5-06-57030	Regulatory Compliance	57,500	8,965	958	200	6,430	840	17,392	30.25%
02-5-06-57090	Election Related Expenses	15,000	0	0	0	0	0	0	0.00%
02-5-06-57096	Beaumont Basin Watermaster	60,000	0	24,005	0	0	0	24,005	40.01%
02-5-06-57199	Suspense	0	0	0	0	0	0	0	
	<b>ADMINISTRATION TOTALS</b>	<b>2,910,442</b>	<b>615,808</b>	<b>274,623</b>	<b>197,300</b>	<b>227,068</b>	<b>183,442</b>	<b>1,498,241</b>	<b>51.48%</b>

## FY 2015 - Water Expenses

ACCOUNT#	DESCRIPTION	BUDGET	Qtr 1 Totals	Oct '14	Nov '14	Dec '14	Jan '15	Year to Date	Percentage YTD
02-5-40-57201	Debt Srv-Series 2004A Princ.(25009)	1,035,000	1,035,000	0	0	0	0	1,035,000	100.00%
02-5-40-57402	Interest-Long-Term Debt Bonds	1,896,425	958,563	0	0	0	0	958,563	50.55%
	40 - Debt	2,931,425	1,993,563	0	0	0	0	1,993,563	68.01%
02-5-40-57001	Asset Acq. - Water Resources	0	0	0	0	0	0	0	--
02-5-40-57003	Asset Acq. - Public works	0	3,578	0	0	0	0	3,578	--
02-5-40-57006	Asset Acq. - Administration	0	0	13,317	0	0	0	13,317	--
	40 - Capital Outlay	0	3,578	13,317	0	0	0	16,895	--
			4,766,578					7,564,025	
	TOTAL WATER EXPENSES	13,072,750	4,766,578	981,190	653,837	674,842	487,580	7,564,025	57.86%

## FY 2015 - Sewer Expenses

ACCOUNT#	DESCRIPTION	BUDGET	Qtr 1 Totals	Oct '14	Nov '14	Dec '14	Jan '15	Year to Date	Percentage YTD
03-5-02-50010	Labor-S Treatment	963,424	191,626	100,786	71,849	65,733	71,947	501,942	52.10%
03-5-02-50013	Benefits-Fica	75,000	16,199	8,425	6,046	5,446	5,981	42,098	56.13%
03-5-02-50014	Benefits-Life Insurance	5,000	1,101	359	367	367	372	2,567	51.33%
03-5-02-50016	Benefits-Health\Defrd Comp	195,000	45,133	17,259	15,449	13,948	14,934	106,723	54.73%
03-5-02-50017	Benefits-Disability Insurance	15,000	3,203	1,463	1,147	899	1,068	7,779	51.86%
03-5-02-50019	Benefits-Workers Compensation	50,000	7,191	3,453	0	3,995	11,341	25,980	51.96%
03-5-02-50021	Benefits-PERS	58,000	12,116	6,457	4,519	4,311	4,113	31,516	54.34%
03-5-02-50022	Benefits-PERS Employer	130,000	26,710	14,106	9,893	9,423	8,970	69,103	53.16%
03-5-02-50023	Benefits-Uniforms	4,400	1,179	409	249	302	305	2,443	55.53%
03-5-02-50024	Benefits-Vacation & Sick Pay	5,000	297	297	99	99	198	990	19.80%
03-5-02-50025	Benefits-Boot Allowance	2,400	254	0	200	179	119	752	31.31%
03-5-02-51003	R&M - Structures	225,000	79,470	41,621	7,987	1,758	11,817	142,652	63.40%
03-5-02-51010	R&M - Automation Control	70,000	10,284	3,262	5,566	5,113	4,922	29,146	41.64%
03-5-02-51106	Chemicals	515,000	113,778	57,345	37,336	31,610	19,929	259,997	50.48%
03-5-02-51111	Propane	5,000	0	0	0	0	0	0	0.00%
03-5-02-51115	Laboratory Supplies	45,000	8,233	2,388	1,117	2,948	2,388	17,073	37.94%
03-5-02-51140	General Supplies & Expenses	1,000	49	75	0	0	262	405	40.50%
03-5-02-51210	Utilities - Power Purchases	802,860	226,237	76,149	58,374	58,977	3,491	423,228	52.72%
03-5-02-54110	Laboratory Services	115,000	29,547	12,251	17,552	5,703	3,471	68,525	59.59%
03-5-02-57031	Sludge Disposal	300,000	66,547	23,921	19,864	22,826	22,000	155,157	51.72%
03-5-02-57034	Brine Operating Expenses	120,000	1,188	1,862	2,077	643	2,015	7,786	6.49%
	<b>TREATMENT TOTALS</b>	<b>3,702,084</b>	<b>840,342</b>	<b>371,887</b>	<b>259,691</b>	<b>234,278</b>	<b>189,663</b>	<b>1,895,861</b>	<b>51.21%</b>

## FY 2015 Sewer Expenses

ACCOUNT#	DESCRIPTION	BUDGET	Qtr 1 Totals	Oct '14	Nov '14	Dec '14	Jan '15	Year to Date	Percentage YTD
03-5-06-50010	Labor-Administration	644,309	106,372	57,616	39,881	39,033	41,122	284,025	44.08%
03-5-06-50012	Directors Fees	16,000	3,062	1,723	1,596	(165)	1,532	7,748	48.42%
03-5-06-50013	Benefits-Fica	43,000	8,653	4,491	2,954	2,354	3,633	22,084	51.36%
03-5-06-50014	Benefits-Life Insurance	3,600	709	233	237	237	243	1,660	46.11%
03-5-06-50016	Benefits-HealthDefrd Comp	140,000	32,341	13,019	11,599	11,599	11,792	80,351	57.39%
03-5-06-50017	Benefits-Disability Insurance	7,500	1,524	620	380	348	580	3,452	46.03%
03-5-06-50019	Benefits-Workers Compensation	27,500	7,191	3,453	0	1,000	4,596	16,241	59.06%
03-5-06-50021	Benefits-PERS	36,000	7,409	4,024	2,729	2,729	2,667	19,559	54.33%
03-5-06-50022	Benefits PERS Employer	75,000	15,809	8,536	5,823	5,823	5,691	41,682	55.58%
03-5-06-50023	Benefits-Uniforms	2,000	532	114	90	70	63	868	43.41%
03-5-06-50024	Benefits-Vacation & Sick Pay	10,000	3,040	1,493	1,163	1,277	971	7,945	79.45%
03-5-06-50025	Benefits-Boot Allowance	1,740	0	0	0	0	0	0	0.00%
03-5-06-51120	Safety Equipment/Supplies	10,000	4,558	0	352	0	536	5,447	54.47%
03-5-06-51125	Petroleum Products	22,500	3,909	4,261	1,000	1,326	1,323	11,818	52.53%
03-5-06-51130	Office Supplies	3,000	1,592	803	57	73	103	2,629	87.62%
03-5-06-51140	General Supplies & Expenses	17,500	413	3,297	1,891	307	3,304	9,212	52.64%
03-5-06-54002	Dues & Subscriptions	11,500	1,196	156	450	99	5,546	7,447	64.75%
03-5-06-54003	Management & Admin Services	153,500	38,381	12,791	12,791	12,791	12,791	89,545	58.34%
03-5-06-54005	Computer Expenses	95,000	10,043	14,579	1,673	16,712	0	43,007	45.27%
03-5-06-54011	Printing & Publications	5,000	121	0	0	125	0	246	4.92%
03-5-06-54012	Education & Training	12,500	1,165	175	469	175	45	2,029	16.23%
03-5-06-54014	Public Relations	10,000	313	0	0	55	0	367	3.67%
03-5-06-54016	Travel Related Expenses	5,000	1,799	53	0	0	0	1,852	37.04%
03-5-06-54017	Certifications & Renewals	5,000	531	45	815	415	94	1,900	38.00%
03-5-06-54019	Licenses & Permits	50,000	9,498	0	41,708	173	1,900	53,279	106.56%
03-5-06-54020	Meeting Related Expenses	5,000	333	213	215	886	67	1,714	34.28%
03-5-06-54024	Utilities - Waste Disposal	12,500	3,070	1,023	1,106	1,289	0	6,488	51.91%
03-5-06-54025	Utilities - Telephone	20,000	3,868	1,221	1,223	1,221	0	7,534	37.67%
03-5-06-54030	Drinking Water	1,000	254	102	0	123	51	529	52.93%
03-5-06-54104	Contractual Services	30,000	13,739	2,234	1,075	2,513	1,286	20,846	69.49%
03-5-06-54107	Legal	60,000	4,354	2,405	4,545	1,960	0	13,264	22.11%
03-5-06-54108	Audit & Accounting	16,000	10,340	1,560	0	0	0	11,900	74.38%
03-5-06-54109	Professional Fees	200,000	30,624	11,581	7,470	6,313	2,700	58,688	29.34%
03-5-06-55500	Depreciation Reserves	500,000	125,015	41,665	41,665	41,665	41,665	291,675	58.34%
	Infrastructure Replacement	800,000	199,890	66,630	66,630	66,630	66,630	466,410	58.30%
03-5-06-56001	Insurance	105,000	26,250	8,750	8,750	8,750	8,750	61,250	58.33%
03-5-06-57030	Regulatory Compliance	42,000	29,952	0	0	0	0	29,952	71.31%
	<b>ADMINISTRATION TOTALS</b>	<b>3,198,649</b>	<b>707,851</b>	<b>268,866</b>	<b>260,339</b>	<b>227,905</b>	<b>219,682</b>	<b>1,684,643</b>	<b>52.67%</b>

## FY 2015 - Sewer Expenses

ACCOUNT#	DESCRIPTION	BUDGET	Qtr 1 Totals	Oct '14	Nov '14	Dec '14	Jan '15	Year to Date	Percentage YTD
03-5-07-50010	Labor-Environmental Control	268,053	68,054	38,461	29,982	25,819	25,439	187,756	70.04%
03-5-07-50011	Labor Credit	0	0	0	0	0	0	0	
03-5-07-50013	Benefits-Fica	17,500	5,365	3,096	2,424	2,099	2,087	15,071	86.12%
03-5-07-50014	Benefits-Life Insurance	2,000	252	80	96	96	100	624	31.21%
03-5-07-50016	Benefits-Health/Defrd Comp	50,000	14,178	6,168	6,542	6,542	7,088	40,518	81.04%
03-5-07-50017	Benefits-Disability Insurance	3,500	948	485	399	321	328	2,481	70.88%
03-5-07-50019	Benefits-Workers Compensation	30,000	7,191	3,453	0	1,197	8,543	20,385	67.95%
03-5-07-50021	Benefits-PERS	14,000	4,020	2,069	1,537	1,589	1,586	10,801	77.15%
03-5-07-50022	Benefits-PERS Employer	30,000	8,577	4,415	3,281	3,391	3,383	23,047	76.82%
03-5-07-50023	Benefits-Uniforms	2,000	518	153	110	112	112	1,004	50.21%
03-5-07-50024	Benefits-Vacation & Sick Pay	2,000	0	0	0	0	69	69	3.43%
03-5-07-50025	Benefits-Boot Allowance	780	140	200	0	0	0	340	43.54%
03-5-07-51003	R&M - Structures	325,000	29,412	12,013	11,005	12,460	10,965	75,854	23.34%
03-5-07-51140	General Supplies & Expenses	1,000	104	42	0	0	0	146	14.63%
03-5-07-51241	Lift Station #1	100,000	36,256	1,516	7,416	687	0	45,875	45.88%
03-5-07-51242	Lift Station #2	20,000	3,683	974	766	960	0	6,383	31.91%
03-5-07-51243	Lift Station #3	5,000	631	307	0	547	0	1,484	29.69%
03-5-07-51244	Lift Station #4	20,000	1,816	564	531	463	0	3,374	16.87%
03-5-07-51248	Lift Station #8	3,000	226	54	52	50	0	382	12.75%
03-5-07-54109	Professional Fees	60,000	4,962	0	3,950	1,784	734	11,430	19.05%
03-5-07-54110	Laboratory Services	4,000	0	0	0	0	1,428	1,428	35.70%
			0	0					
	ENVIRONMENTAL CONTROL TOTAL	957,833	186,332	74,051	68,091	58,117	61,862	448,453	46.82%
03-5-40-57202	Debt Service - Principal - WRWRF	2,048,466	2,048,466	0	0	0	0	2,048,466	100.00%
03-5-40-57203	Debt Service - Principal - Brineline	391,372	0	0	0	391,372	0	391,372	100.00%
03-5-40-57204	Debt Service - Principal - WISE	122,303	0	0	0	0	0	0	0.00%
03-5-40-57205	Debt Service - Principal - R 10.3	34,080	0	0	0	0	0	0	0.00%
03-5-40-57206	Debt Service - Principal - Crow & B12-1	18,357	0	0	0	0	0	0	0.00%
03-5-40-57403	Debt Service - Interest	1,215,856	875,202	0	0	257,902	0	1,133,104	93.19%
	40 - Debt	3,830,434	2,923,669	0	0	649,274	0	3,572,942	93.28%
03-5-40-57002	Asset Acq. - Treatment	0	0	0	0	0	0	0	
03-5-40-57006	Asset Acq. - Administration	0	0	0	0	0	0	0	
03-5-40-57007	Asset Acq. - Environmental Control	0	10,260	0	0	0	0	10,260	
	40 - Capital Outlay	0	10,260	0	0	0	0	10,260	
			4,668,454					7,612,159	
	TOTAL SEWER EXPENSES	11,689,000	4,668,454	714,804	588,122	1,169,573	471,207	7,612,159	65.12%



## FY 2015 - Recycled Expenses

ACCOUNT#	DESCRIPTION	BUDGET	Qtr 1 Totals	Oct '14	Nov '14	Dec '14	Jan '15	Year to Date	Percentage YTD
04-5-06-50010	Labor-Recycled Water	100,632	5,003	11,796	8,716	7,864	7,865	41,244	40.98%
04-5-06-50012	Director Fees	2,500	0	0	0	2,500	0	2,500	100.00%
04-5-06-50013	Benefits-FICA	1,500	427	864	583	384	673	2,932	195.45%
04-5-06-50014	Benefits-Life Insurance	250	3	(0)	(0)	(0)	0	2	0.86%
04-5-06-50016	Benefits-Health & Def Comp	5,000	2,326	1,865	1,383	1,383	1,490	8,446	168.91%
04-5-06-50017	Benefits-Disability Insurance	200	57	92	19	11	79	258	129.04%
04-5-06-50019	Benefits-Workers Compensation	300	150	1,106	0	197	697	2,150	716.71%
04-5-06-50021	Benefits-PERS Employee	1,000	317	605	117	117	117	1,272	127.22%
04-5-06-50022	Benefits-PERS Employer	2,000	676	1,291	249	249	249	2,714	135.71%
04-5-06-50023	Benefits-Uniforms	200	0	0	0	0	0	0	0.00%
04-5-06-50024	Benefits-Vacation & Sick Pay	500	0	109	88	88	54	339	67.83%
04-5-06-50025	Benefits-Boots	200	0	0	0	0	0	0	0.00%
04-5-06-51003	R & M-Structures	45,000	0	34,216	3,946	6,707	0	44,868	99.71%
04-5-06-51020	R & M-Pipelines	2,500	0	0	0	52	0	52	2.07%
04-5-06-51021	R & M-Service Lines	25,000	955	1,719	5,293	0	12	7,978	31.91%
04-5-06-51022	R & M-Fire Hydrants	5,000	0	0	0	101	(101)	0	0.00%
04-5-06-51030	R & M-Meters	1,500	0	0	0	6	0	6	0.41%
04-5-06-51140	General Supplies & Expenses	250	93	0	0	81	0	174	69.72%
04-5-06-51210	Utilities-Power Purchases	124,968	586	288	288	288	0	1,451	
04-5-06-54002	Dues & Subscriptions	4,000	0	0	0	0	1,236	1,236	30.90%
04-5-06-54005	Computer Expense	1,500	0	0	0	0	0	0	0.00%
04-5-06-54011	Printing & Publications	1,000	0	0	81	0	0	81	8.10%
04-5-06-54012	Education & Training	3,500	99	0	0	0	0	99	2.83%
04-5-06-54014	Public Relations	3,500	553	0	0	935	0	1,488	42.50%
04-5-06-54016	Travel Related Expenses	1,000	31	22	0	0	0	52	5.23%
04-5-06-54017	Certifications & Renewals	250	0	0	0	0	0	0	0.00%
04-5-06-54019	Licenses & Permits	2,500	0	2,496	0	0	0	2,496	99.84%
04-5-06-54020	Meeting Related Expenses	500	40	81	0	0	0	121	24.26%
04-5-06-54025	Telephone	750	60	20	20	20	0	121	16.07%
04-5-06-54010	Contractual Services	1,500	0	0	0	0	0	0	0.00%
04-5-06-54107	Legal	1,000	0	0	0	0	0	0	0.00%
04-5-06-54109	Professional Fees	25,000	19,276	22,215	20,615	683	0	62,789	251.16%
04-5-06-54110	Laboratory Services	1,000	0	0	0	0	0	0	0.00%
04-5-06-55500	Depreciation	8,000	1,970	670	670	670	670	4,650	58.13%
	Infrastructure Replacement	25,000	6,195	2,065	2,065	2,065	2,065	14,455	57.82%
04-5-06-57030	Regulatory Compliance	25,000	6,040	6,526	3,733	3,769	1,397	21,464	85.86%
04-5-06-57040	Environmental Compliance	10,000	0	0	0	0	0	0	0.00%
			44,856					225,439	
	<b>TOTAL RECYCLED EXPENSES</b>	<b>433,500</b>	<b>44,856</b>	<b>88,044</b>	<b>47,866</b>	<b>28,168</b>	<b>16,504</b>	<b>225,439</b>	<b>52.00%</b>



**Date: February 10, 2015**

**Subject: Status Report on the 2015A Refunding Revenue Bonds**

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At the regular board meeting held on October 15, 2014, the Board of Directors authorized the General Manager to: (1) enter into a contract with Fieldman Rolapp & Associates for financial advisor services related to the refinancing of the 2004A bonds; (2) enter into a contract with Stradling, Yocca, Carlson & Rauth, for bond counsel and disclosure counsel services; (3) request proposals and select an underwriter for a negotiated sale; and (4) refinance the 2004A Certificates of Participation for the Yucaipa Valley Regional Water Filtration Facility.

The District staff has been working closely with our financial advisors (Fieldman Rolapp & Associates), bond counsel (Stradling, Yocca, Carlson & Rauth), and the bond underwriters (Bank of America Merrill Lynch) to refinance the 2004A Certificates of Participation.

The purpose of this workshop item is to provide an overview of the 2015A Refunding Revenue Bonds.



**Date: February 10, 2015**

**Subject: Review of a Draft Debt Management Policy for the Water Division**

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In order to maintain and improve upon the recently issued ratings from Standard & Poor's and Fitch, the Board of Directors should consider a policy that specifically outlines the goals and benchmarks to be used by the District for debt management of the water division enterprise.

The District staff has prepared the attached debt management policy with assistance from representatives at Cucamonga County Water District. The attached policy identifies benchmarks that will be evaluated on an annual basis and communicated to the public as part of the budget process.

Specifically, the District staff recommends the following financial benchmark goals:

1. Debt Ratio: The Debt Ratio is a financial ratio that indicates the percentage of the District's capital assets that are provided via debt financing. It is the District's goal to maintain a Debt Ratio between 30 to 40 percent.
2. Credit Rating: The District's credit rating has a direct impact on the access to financial markets and the cost of incurring debt. It is the District's goal to obtain and maintain the following credit ratings: AA (Standard & Poors), Aa1 (Moody's) and/or AA (Fitch).
3. Number of Day's Cash: The District's liquidity position has a large impact on the District's credit rating. It is the District's goal to maintain a level of Days Cash between 300 and 400 days.
4. Debt Service Coverage: The District is required to maintain a minimum debt service coverage ratio as set forth in the outstanding bond documents. It is the District's goal to exceed the minimum coverage ratio with a goal of 1.6 times the annual debt service payments excluding development facility capacity charges and 2.0 times the annual debt service payments for gross revenues.

The purpose of this agenda item is to review the proposed debt management policy.



Yucaipa Valley Water District

## Policy and Procedure

Policy Title		Policy Number
Debt Management Policy - Water Division		
Approval Date	Approved By	Effective Date
_____	Board of Directors	_____

### PURPOSE

The purpose of the Debt Management Policy for the Water Division is to utilize reasonable debt financing as an acceptable and appropriate approach to fund long-term improvements to insure that existing and future water system customers pay their fair share. Long-term improvements include the acquisition of land, facilities, infrastructure, and supplies of water; and enhancements or enlargements to existing capacity and facilities for obtaining, importing, transporting and delivering water. These improvements are typically included in the District's, Capital Improvement Budget and Water Master Plan. Bond proceeds can be issued to fund the planning, design, land acquisition, construction, attached fixtures or equipment and moveable pieces of equipment, or other costs as permitted by law.

Revenue Bonds, Notes, Certificates of Participation, special tax or special assessment bonds, capital leases, commercial paper, bank loans, direct placements and lease-purchase financings will be treated as debt and subject to these same policies.

### BACKGROUND

This policy documents the goals of the Yucaipa Valley Water District ("District") for the use of debt instruments and provides guidelines for the use of debt for financing drinking water infrastructure. The District's overriding goal in issuing debt is to respond to and provide for its infrastructure, capital project and other financing needs while ensuring that debt is issued and managed prudently in order to maintain a sound fiscal position and protect credit quality. The District issues debt instruments, administers District held debt proceeds and makes debt service payments, acting with prudence, diligence and attention to prevailing economic conditions.

The District will pay for all infrastructure, projects, and other financing needs from a combination of current revenues, available reserves, and prudently issued debt. The District believes that debt can provide an equitable means of financing projects for its customers and provide access to new capital needed for infrastructure and project needs. Debt will be used to meet financing needs using the following guidelines: (i) if the debt meets the goals of equitable treatment of all customers, both current and future; (ii) if the debt the most cost-effective means available; (iii) if it is fiscally prudent, responsible, and diligent under the prevailing economic conditions; and (iv) if there are other important policy reasons therefor. The District will not issue debt without the approval of the Board of Directors ("Board").

## GENERAL PROVISIONS

The District will provide for a periodic review of its financial performance and review its performance relative to the financial policies outlined herein. These financial policies will be taken into account during the capital planning, budgeting, and rate setting processes. Necessary appropriations for annual debt service requirements will be routinely included in the District's annual budget. The District will maintain proactive communication with the investment community, including rating agencies, credit enhancers and investors, to ensure future capital market access at the lowest possible interest rates.

The District's Debt Management Policy and the Investment Policy are integrated into the decision-making framework utilized in the budgeting and capital improvement planning process. As such, the following principles outline the District's approach to debt management:

- The District will issue debt only in the case where there is an identified source of repayment. Debt will be issued to the extent that (i) projected existing revenues are sufficient to pay for the proposed debt service together with all existing debt service covered by such existing revenues, or (ii) additional projected revenues have been identified as a source of repayment in an amount sufficient to pay for the proposed debt.
- The District will not issue debt to cover operating needs, unless specifically approved by the Board.
- Each proposal to issue debt will be accompanied by an analysis that demonstrates conformity to this Policy. This analysis will address the purpose for which the debt is issued and the proposed debt structure.

## CONDITIONS FOR DEBT ISSUANCE

The following guidelines formally establish parameters for evaluating, issuing, and managing the District's debt. The guidelines outlined below are not intended to serve as a list of rules to be applied to the District's debt issuance process, but rather to serve as a set of practices to promote prudent financial management.

In issuing debt, the District's objectives will be to:

- Achieve the lowest cost of capital;
- Ensure ratepayer equity;
- Maintain the adopted credit rating strategy, or a more effective credit rating strategy, and access to credit enhancement; and
- Preserve financial flexibility

### Standards for Use of Debt Financing

When appropriate, the District will use long-term debt financing to achieve an equitable allocation of capital costs between current and future system users, to provide more manageable rates in the near and medium term and to minimize rate volatility. Capital projects financed through debt issuance will not be financed for a term longer than the expected useful life of the project.



### Debt Capacity

There is no specific provision within the California Government Code that limits the amount of debt that may be issued by the District. The District's future borrowing capability is limited by the debt coverage ratio and additional debt limitations required by the existing bond covenants.

### Financing Criteria

Each debt issuance should be evaluated on an individual basis within the context of the District's overall financing objectives and current market conditions. The District will evaluate alternative debt structures (and timing considerations) to ensure the most cost-efficient financing under prevailing market conditions.

*Credit Enhancement* – The District will consider the use of credit enhancement on a case-by-case basis. Only when clearly demonstrable savings can be realized shall credit enhancement be utilized.

*Cash-Funded Reserve vs. Surety* – If the issuance of debt requires a cash-funded debt service reserve fund, the District may purchase a surety policy or replace an existing cash-funded debt service reserve fund when deemed prudent and advantageous. The District may permit the use of guaranteed investment agreements for the investment of reserve funds pledged to the repayment of any of its debt when it is approved by the Board.

*Call Provisions* – In general, the District's securities should include optional call provisions. The District will avoid the sale of non-callable, long-term fixed rate bonds, absent careful evaluation of the value of the call option.

*Additional Bonds Test/Rate Covenants* – The amount and timing of debt will be planned to comply with the additional bonds tests and rate covenants outlined in the appropriate legal and financing documents, and this policy.

*Short-Term Debt* – The District may utilize short-term borrowing to serve as a bridge for anticipated revenues, construction financing or future bonding capacity.

*Variable Rate Debt* – Variable rate debt products are rolling series of short-term investments that are resold periodically and are therefore priced at the short-end of the yield curve at low interest rates. If an issuer accepts the risks inherent in variable interest rates, the issuer can take advantage of some of the lowest rates available on the market. Variable rate debt may be appropriate for the District's portfolio, especially in an environment where increased interest earnings on invested funds offset the increased cost of variable rate debt. Variable rate debt products include variable rate demand obligations, commercial paper, and auction rate securities. The District may consider the use of variable rate debt products to achieve a lower cost of borrowing or for short-term borrowing. In determining whether or not to use variable rate debt, the District will analyze the risks associated with the variable rate debt products, including derivative products.

*Use of Variable Rate Debt* – The District may consider the use of variable rate debt products to achieve a lower cost of borrowing or for short-term borrowing. In

determining whether or not to use variable rate debt, the District will analyze, among other things, the risk associated with the variable rate debt and the impact on the District's overall portfolio. Before issuing variable rate debt, the District will analyze its cash position; the District will not issue variable rate debt in an amount that exceeds 115% of its unrestricted cash position at the time of issuance of any variable rate debt.

*Investment of Bond Proceeds* - Bond proceeds will be invested in accordance with the permitted investment language outlined in the bond documents for each transaction. The District will seek to maximize investment earnings within the investment parameters set forth in the respective debt financing documentation. The reinvestment of bond proceeds will be incorporated into the evaluation of each financing decision; specifically addressing arbitrage/rebate position, and evaluating alternative debt structures and refunding savings on a "net" debt service basis, where appropriate.

### Refinancing Outstanding Debt

The Controller shall have the responsibility to evaluate potential refunding opportunities. The District will consider the following issues when analyzing potential refinancing opportunities:

*Debt Service Savings* – The District shall establish a target savings level greater or equal to 3% of the par of debt refunded on a net present value (NPV) basis (after payment of all costs associated with the issuance). This figure will serve only as a guideline and the District may determine that a different savings target is appropriate; the District shall evaluate each refunding opportunity on a case-by-case basis. In addition to the savings guideline, the following shall be taken into consideration:

- Remaining time to maturity;
- Size of the issue;
- Current interest rate environment;
- Annual cash flow savings;
- The value of the call option;
- Revision of restrictive or onerous covenants; and
- Other factors approved by the applicable member District.

*Restructuring* – The District may seek to refinance a bond issue on a non-economic basis, in order to restructure debt, to mitigate irregular debt service payments, accommodate revenue shortfalls, to achieve a proper matching of debt service with revenues, release reserve funds, or comply with and/or eliminate rate/bond covenants.

*Term/Final Maturity* – The District may consider the extension of the final maturity of the refunding bonds in order to achieve a necessary outcome, provided that such extension is legal. The term of the debt should not extend beyond the reasonably expected useful life of the asset being financed. The District may also consider shortening the final maturity of the bonds. The remaining useful life of the assets and the concept of inter-generational equity will guide these decisions.

*Defeasance* – Defeasance is when a debt financing is refinanced or paid off through an escrow where certain authorized investments and cash are deposited to pay the redemption price, principal and interest until such time the debt is fully redeemed. On the date when proceeds are deposited into the escrow, the debt will no longer be deemed outstanding and is defeased.

There are two types of defeasances: legal and economic. A legal defeasance ends all of the rights and interest of the debt holders provided under the governing documents, including the pledge of revenues or other security interest. An economic defeasance does not end the rights and interest of the debt holders until such debt is fully redeemed. When evaluating an economic versus legal defeasance, the District shall take into consideration both the financial impact on a net present value basis as well as the rating/credit impact. The District shall take all necessary steps to optimize the yield on its refunding escrows investments and avoid negative arbitrage.

### Outstanding Debt Limitations

Prior to issuance of new debt, the District shall consider and review the latest credit rating reports and guidelines to ensure the District's credit ratings and financial flexibility remain at levels consistent with the most highly rated comparable public agencies.

### Method of Issuance

The District will determine, on a case-by-case basis, whether to sell its bonds competitively or through negotiation.

*Competitive Sale* – In a competitive sale, the District's debt shall be awarded to the bidder providing the lowest true interest cost ("TIC"), as long as the bid adheres to the requirements set forth in the official notice of sale.

*Negotiated Sale* – The District recognizes that some bond issues are best sold through negotiation with a selected underwriter or team of underwriters. The District has identified the following circumstances below in which this would likely be the case:

- Issuance of variable rate or taxable bonds;
- Complex structures or credit considerations (such as non-rated bonds), which require a strong pre-marketing effort. Significant par value, which may limit the number of potential bidders, unique/proprietary financing mechanism (such as a financing pool), or specialized knowledge of financing mechanism or process;
- Market volatility, such that the District would be better served by flexibility in the timing of its sale, such as in the case of a refunding issue wherein the savings target is sensitive to interest rate fluctuations, or in a changing interest rate environment;
- When an underwriter has identified new financing opportunities or presented alternative structures that financially benefit the District; and

- As a result of an underwriter's familiarity with the project/financing, that enables the District to take advantage of efficiency and timing considerations.

*Private Placement* – From time to time the District may elect to issue debt on a private placement basis. Such method shall be considered if it is demonstrated to result in cost savings or provide other advantages relative to other methods of debt issuance, or if it is determined that access to the public market is unavailable and timing considerations require that a financing be completed.

#### Market Communication, Debt Administration and Reporting Requirements

*Responsibilities* – For purposes of this policy the General Manager delegates responsibility to the District Controller or his/her successor in position and/or in title.

*Rating Agencies* – The General Manager shall be responsible for maintaining the District's relationships with Standard & Poor's Ratings Services, Fitch Ratings, and Moody's Investors Service, as appropriate. The District shall, from time to time, deal with one, two or all of these agencies as circumstances dictate. In addition to general communication, the Controller shall (1) meet, (either in person or via phone) with credit analysts at least annually, and (2) prior to each competitive or negotiated sale, offer conference calls or meeting(s) with rating analysts in connection with the planned sale.

*Observance of Debt Covenants* – The Controller will periodically ensure that the District is in compliance with all legal covenants for each debt issue.

*Continuing Disclosure* – The Controller will comply for all debt issued with Rule 15c2-12(b)(5) by required filing as covenanted in each debt issue's Continuing Disclosure Agreement. The Controller will maintain a calendar with the reporting deadlines and procedures for dissemination of annual reports and notices.

*Record Keeping* – A copy of all debt-related records shall be retained at the District's offices or in an approved storage facility. At minimum, these records shall include all official statements, bid documents, bond documents/transcripts, resolutions, trustee statements, leases, and title reports for each financing (to the extent available). To the extent possible, the District shall retain an electronic copy of each document, preferably as a PDF.

*Arbitrage Rebate* – The District will comply with the administratively adopted policies and procedures regarding tax-exempt financings and tax-exempt financed property, as well as the tax and arbitrage certifications associated with each issue.

*Policy Review* – This policy should be reviewed on a biennial basis by the Finance Committee and adopted by the Board.

#### **CREDIT RATING BENCHMARKS**

The District strives to maintain a strong credit profile in order to provide assurance to customers, bond holders, rating agencies and other stakeholders that the District proactively manages its financial resource and is financially sustainable. These benchmarks will be evaluated on an annual basis and communicated to the Board. The District has set forth the following specific financial benchmark goals:

1. Debt Ratio: The Debt Ratio is a financial ratio that indicates the percentage of the District's capital assets that are provided via debt financing. It is the District's goal to maintain a Debt Ratio between 30 to 40 percent.
2. Credit Rating: The District's credit rating has a direct impact on the access to financial markets and the cost of incurring debt. It is the District's goal to obtain and maintain the following credit ratings: AA (Standard & Poors), Aa1 (Moody's) and/or AA (Fitch).
3. Number of Day's Cash: The District's liquidity position has a large impact on the District's credit rating. It is the District's goal to maintain a level of Days Cash between 300 and 400 days.
4. Debt Service Coverage: The District is required to maintain a minimum debt service coverage ratio as set forth in the outstanding bond documents. It is the District's goal to exceed the minimum coverage ratio with a goal of 1.6 times the annual debt service payments excluding development facility capacity charges and 2.0 times the annual debt service payments for gross revenues.





**Date:** February 10, 2015

**Subject:** Denial of Claim Related to Blocked Sewer Lateral at 35411 Wildwood Canyon Road, Yucaipa - James Solis

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On December 22, 2014, the District received a claim from James Sollis for \$123.99 (estimated) for plumbing services to clear a sewerage blockage in the sewer lateral located at 35411 Wildwood Road, Yucaipa. The claimant is requesting reimbursement of plumber's costs associated with clearing a root blockage from the sewer lateral alleged to have come from the main line.

District records show that the customer called the District office on August 20, 2014, about a sewer lateral backup. The District staff responded to the stoppage and jetted and cleaned the lateral on August 20, 2014 and returned the following day to video inspect the mainline and lateral. The video showed that the sewer mainline was clear of roots and that the blockage in the lateral had been cleared.

Yucaipa Valley Water District *Ordinance No. 54-2009, Article 3 Use of Public Sewers, Section 3.01.12, Building Sewer Maintenance* states that the user shall bear the responsibility of maintaining the sewer lateral.

The owner was not charged for the response services provided by District staff. It is also noted that the receipts submitted by the claimant are estimates only.

Further investigation with District staff indicated that the property owner was notified that the roots blocking the lateral probably originated from trees on the property. Therefore, District staff recommends denial of the claim submitted by James Solis.

attachments

## YUCAIPA VALLEY WATER DISTRICT – CLAIM FORM

### INSTRUCTIONS

On the reverse side of sheet is a claim form for filing a claim against Yucaipa Valley Water District. The original and one identical copy of this form, together with a copy of all attachments, are to be filed with the Yucaipa Valley Water District. Retain one copy for your records. Please send to this address:

Yucaipa Valley Water District

Attn: Claims Dept.

12770 2<sup>nd</sup> St

Yucaipa, Ca. 92399

(909) – 797-5937 FAX

RECEIVED

DEC 22 2014

YUCAIPA VALLEY  
WATER DISTRICT

**Please fill out form completely. Additional sheets may be attached if more space is needed. Missing information may delay the processing of your claim. Please print.**

### Claims:

Claims for death, injury to person or personal property must be filed not later than six months after the occurrence. (Gov. Code Sec. 911.2)

Claims for damage relating to any other cause of action must be filed not later than 1 year after the occurrence. (Gov. Code Sec. 911.2)

**This claim form must be signed and dated.**

### Who is Responsible for Damages?

No utility is in a position to guarantee 100 percent continuity of water service. However, it is our policy to investigate claims in order to determine if our conduct or inaction was unreasonable under the circumstances, thereby causing injury or damages. YVWD will not be liable for interruption or shortage or insufficiency of supply, or any loss or damage of any kind, if same is caused by inevitable accident, act of God, fire, strikes, riots, war, or any other cause except that arising from its failure to exercise reasonable diligence.

### Determination of Responsibility and Payment if YVWD is at fault

YVWD will conduct an investigation based on the information you provide on your claim form and internal YVWD records and interviews with YVWD field personnel. The investigation results will determine whether your claim is accepted or rejected. If your claim is accepted, YVWD's payment with regard to property damage will depend on the extent of damage and value of the property. If the property can be repaired, YVWD will pay the cost of repair. If the property cannot be repaired, YVWD will generally pay reasonable market value for the property at the time it was damaged, or the depreciated cost to replace the property, whichever is less. Payment for bodily injury is determined by several factors including, but not limited to, type and severity of injury, medical bills incurred, loss of wages (if any) and permanent disability sustained (if any).

## Claim for Damage

Name <u>James Sollis</u>	Clerks Date Stamp          *This box is for Official Use only!
Address <u>35411 Wildwood Canyon Rd.</u>	
Phone(s) <u>951 662 4598</u>	
Business _____ Home _____ Message/Cell <u>Message/Cell</u>	
E-mail: <u>Chucksollis02@AOL.com</u>	
Address at time of loss/incident: <u>Same</u>	
Description of Details: (Describe how the loss/incident occurred)	
<u>Roots Blocking Sewer main at City Collar.</u>	
(Attach additional pages and supporting documentation as needed)	
YVWD's involvement :(If possible, please identify employee and/or department involved)	
<u>After trying to rectify myself and calling plumber, YVWD</u>	
<u>Came to remove roots that are not being maintained</u>	
Witnesses: (please provide address and phone numbers)	

1. <u>Marcella Sollis</u>	2. <u>Discount Plumbing</u>	3. _____
<u>Same</u>	<u>951 675 4655</u>	

Property Damage (please describe the value and extent of the damage to your home, automobile or personal property: (Attach estimates, bills, or whatever documentation of damages you have)

No property damage, costs were snake rental  
And Contracting plumber

Make: \_\_\_\_\_ Model: \_\_\_\_\_ Year: \_\_\_\_\_ License # \_\_\_\_\_ Insurance  
Co. \_\_\_\_\_ Policy #: \_\_\_\_\_

Where you injured?: No: <input checked="" type="checkbox"/> Yes: <input type="checkbox"/> (If yes please complete the following)
Describe your injury (Identify your doctor(s)/Health care provider(s))
Are you still receiving Medical Treatment? No: <input type="checkbox"/> Yes: <input type="checkbox"/>
Employer: _____ Type of Work: _____
Wage Loss? No: <input type="checkbox"/> Yes: <input type="checkbox"/> If Yes, rate of pay: _____

"I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct"

<u>7/19/2014</u> <u>Yucaipa, CA</u>	<u>[Signature]</u>
Date and Place (City and State)	Signature



Redlands, CA 92375

*For All Your Rental Needs!*  
32220 Outer Highway 10 • Redlands, CA 92373  
**(909) 795-8991**  
34355 Yucaipa Blvd. • Yucaipa, CA 92399  
**(909) 797-1912**

Monday - Saturday 7:00 am - 5:00 pm • Sunday 8:00 am - 4:00 pm

RENTED TO		JOB LOCATION		TICKET #		
SOLLIS, JAMES						
CHUCKS HOME REPAIR				Con# 257676		
35411 WILDWOOD CANYON						
YUCAIPA CA 92399				Loc 300		
DL/ID #	RefBy	LicP	PHONE	OUT	DATE	TIME
A1372355	12-OCT-71	8H83303	C (951) 662-4598		07/19/14	10:58 AM PWZ
PO/JOB #		RECEIVED BY		DUE	07/20/14	10:58 AM PWZ
0						

CONTRACT								Page: 1		
QTY	ITEM#	MIN	HOURLY	OVNITE	8-HOUR	DAY	WEEK	4 WEEK	EXT AMT	NET AMT
1	SN03-0361			SNAKE, 50'	ELECT, GENERAL					
	\$20.00/3		6.67		40.00	40.00	160.00	480.00	40.00	40.00
----- Payments -----										
No Payment Made										

U.S. called A-1 Plumbing Problem at City Hookup!

**EQUIPMENT PROTECTION PLAN.** For an additional fee of 10% of the total rental, Rental Center agrees to waive claims for damage to equipment as specified on the back of this Rental Agreement. **EQUIPMENT PROTECTION PLAN IS NOT INSURANCE.** X\_\_\_\_\_ Accept

All equipment must be returned in same condition as it was received.-Fuel charge \$5.75/g  
Cleaning charge- \$25.00-100.00

**"We charge by time out, not by time used"**

I HAVE READ THE TERMS OF THIS CONTRACT FRONT AND BACK AND AGREE TO ABIDE BY THEM.

19-JUL-14 11:04:20

RENT	40.00
SALES	0.00
OTHER	0.00
DMG WAIVER	4.00
SME TAX	0.00
SALES TAX	0.00
DEPOSIT	0.00

LESSEE X \_\_\_\_\_

TOTAL DUE	44.00	TOTAL PAID	0.00
EST AMT DUE	44.00		



Address: 35411 wildwood canyon rd

8/20/2014

video of man  
line on  
8/21/2014

Crew: Trost S. / Stalnaker D. / Musik B.

Service Order: backed up lateral, due to root intrusion 56625

Completion notes: Used unit 45 (Easement Jetter) to clear blockage. Push-rod CCTV camera was used to determine where the roots were intruding into lateral. Roots were located approx. 70 ft from house cleanout at connection between ABS pipe and VCP, before or south of curb. Roots believed to originate from tree on customers property. Customer was made aware of findings from video inspection. Sewer mainline was also inspected **using contracted CCTV inspection from Innerline Engineering** (video inspection was recorded, and is available for reference). Stalnaker D. oversaw the video inspection, no roots originating from the mainline were found to be impeding the laterals free flowing function and not the cause of the back-up

Sean Trost  
Ben Trost

01/27/15

# Director Comments



Yucaipa Valley Water District



## FACTS ABOUT THE YUCAIPA VALLEY WATER DISTRICT

**Service Area Size:** 40 square miles (sphere of influence is 68 square miles)

**Elevation Change:** 3,140 foot elevation change (from 2,044 to 5,184 feet)

**Number of Employees:** 5 elected board members  
57 full time employees

**Operating Budget:** Water Division - \$13,072,750  
Sewer Division - \$11,689,000  
Recycled Water Division - \$433,500  
Total Annual Budget - \$25,195,250

**Number of Services:** 12,206 water connections serving 16,843 units  
13,492 sewer connections serving 20,312 units  
62 recycled water connections

**Water System:** 215 miles of drinking water pipelines  
27 reservoirs - 34 million gallons of storage capacity  
18 pressure zones  
12,000 ac-ft annual water demand (3.9 billion gallons)  
Two water filtration facilities:  
- 1 mgd at Oak Glen Surface Water Filtration Facility  
- 12 mgd at Yucaipa Valley Regional Water Filtration Facility

**Sewer System:** 8.0 million gallon treatment capacity - current flow at 4.0 mgd  
205 miles of sewer mainlines  
5 sewer lift stations  
4,500 ac-ft annual recycled water prod. (1.46 billion gallons)

**Recycled Water:** 22 miles of recycled water pipelines  
5 reservoirs - 12 million gallons of storage  
1,200 ac-ft annual recycled demand (0.4 billion gallons)

**Brine Disposal:** 2.2 million gallon desalination facility at sewer treatment plant  
1.108 million gallons of Inland Empire Brine Line capacity  
0.295 million gallons of treatment capacity in Orange County



## THE MEASUREMENT OF WATER PURITY

**One part per hundred** is generally represented by the percent (%).

This is equivalent to about fifteen minutes out of one day.

**One part per thousand** denotes one part per 1000 parts.

This is equivalent to about one and a half minutes out of one day.

**One part per million (ppm)** denotes one part per 1,000,000 parts.

This is equivalent to about 32 seconds out of a year.

**One part per billion (ppb)** denotes one part per 1,000,000,000 parts.

This is equivalent to about three seconds out of a century.

**One part per trillion (ppt)** denotes one part per 1,000,000,000,000 parts.

This is equivalent to about three seconds out of every hundred thousand years.

**One part per quadrillion (ppq)** denotes one part per 1,000,000,000,000,000 parts.

This is equivalent to about two and a half minutes out of the age of the Earth (4.5 billion years).





## GLOSSARY OF COMMONLY USED TERMS

Every profession has specialized terms which generally evolve to facilitate communication between individuals. The routine use of these terms tends to exclude those who are unfamiliar with the particular specialized language of the group. Sometimes jargon can create communication cause difficulties where professionals in related fields use different terms for the same phenomena.

Below are commonly used water terms and abbreviations with commonly used definitions. If there is any discrepancy in definitions, the District's Regulations Governing Water Service is the final and binding definition.

**Acre Foot of Water** - The volume of water (325,850 gallons, or 43,560 cubic feet) that would cover an area of one acre to a depth of 1 foot.

**Activated Sludge Process** – A secondary biological sewer treatment process where bacteria reproduce at a high rate with the introduction of excess air or oxygen, and consume dissolved nutrients in the wastewater.

**Annual Water Quality Report** - The document is prepared annually and provides information on water quality, constituents in the water, compliance with drinking water standards and educational material on tap water. It is also referred to as a Consumer Confidence Report (CCR).

**Aquifer** - The natural underground area with layers of porous, water-bearing materials (sand, gravel) capable of yielding a supply of water; see Groundwater basin.

**Backflow** - The reversal of water's normal direction of flow. When water passes through a water meter into a home or business it should not reverse flow back into the water mainline.

**Best Management Practices (BMPs)** - Methods or techniques found to be the most effective and practical means in achieving an objective. Often used in the context of water conservation.

**Biochemical Oxygen Demand (BOD)** – The amount of oxygen used when organic matter undergoes decomposition by microorganisms. Testing for BOD is done to assess the amount of organic matter in water.

**Biosolids** – Biosolids are nutrient rich organic and highly treated solid materials produced by the sewer treatment process. This high-quality product can be used as a soil amendment on farm land or further processed as an earth-like product for commercial and home gardens to improve and maintain fertile soil and stimulate plant growth.

**Catch Basin** – A chamber usually built at the curb line of a street, which conveys surface water for discharge into a storm sewer.

**Capital Improvement Program (CIP)** – Projects for repair, rehabilitation, and replacement of assets. Also includes treatment improvements, additional capacity, and projects for the support facilities.

**Collector Sewer** – The first element of a wastewater collection system used to collect and carry wastewater from one or more building sewer laterals to a main sewer.

**Coliform Bacteria** – A group of bacteria found in the intestines of humans and other animals, but also occasionally found elsewhere and is generally used as an indicator of sewage pollution.

**Combined Sewer Overflow** – The portion of flow from a combined sewer system, which discharges into a water body from an outfall located upstream of a wastewater treatment plant, usually during wet weather conditions.

**Combined Sewer System** – Generally older sewer systems designed to convey both sewage and storm water into one pipe to a wastewater treatment plant.

**Conjunctive Use** - The coordinated management of surface water and groundwater supplies to maximize the yield of the overall water resource. Active conjunctive use uses artificial recharge, where surface water is intentionally percolated or injected into aquifers for later use. Passive conjunctive use is to simply rely on surface water in wet years and use groundwater in dry years.

**Consumer Confidence Report (CCR)** - see Annual Water Quality Report.

**Cross-Connection** - The actual or potential connection between a potable water supply and a non-potable source, where it is possible for a contaminant to enter the drinking water supply.

**Disinfection By-Products (DBPs)** - The category of compounds formed when disinfectants in water systems react with natural organic matter present in the source water supplies. Different disinfectants produce different types or amounts of disinfection byproducts. Disinfection byproducts for which regulations have been established have been identified in drinking water, including trihalomethanes, haloacetic acids, bromate, and chlorite

**Drought** - a period of below average rainfall causing water supply shortages.

**Dry Weather Flow** – Flow in a sanitary sewer during periods of dry weather in which the sanitary sewer is under minimum influence of inflow and infiltration.

**Fire Flow** - The ability to have a sufficient quantity of water available to the distribution system to be delivered through fire hydrants or private fire sprinkler systems.

**Gallons per Capita per Day (GPCD)** - A measurement of the average number of gallons of water use by the number of people served each day in a water system. The calculation is made by dividing the total gallons of water used each day by the total number of people using the water system.

**Groundwater Basin** - An underground body of water or aquifer defined by physical boundaries.

**Groundwater Recharge** - The process of placing water in an aquifer. Can be a naturally occurring process or artificially enhanced.

**Hard Water** - Water having a high concentration of minerals, typically calcium and magnesium ions.

**Hydrologic Cycle** - The process of evaporation of water into the air and its return to earth in the form of precipitation (rain or snow). This process also includes transpiration from plants, percolation into the ground, groundwater movement, and runoff into rivers, streams and the ocean; see Water cycle.

**Infiltration** – Water other than sewage that enters a sewer system and/or building laterals from the ground through defective pipes, pipe joints, connections, or manholes. Infiltration does not include inflow. See *Inflow*.

**Inflow** - Water other than sewage that enters a sewer system and building sewer from sources such as roof vents, yard drains, area drains, foundation drains, drains from springs and swampy areas, manhole covers, cross connections between storm drains and sanitary sewers, catch basins, cooling towers, storm waters, surface runoff, street wash waters, or drainage. Inflow does not include infiltration. See *Infiltration*.

**Inflow / Infiltration (I/I)** – The total quantity of water from both inflow and infiltration.

**Mains, Distribution** - A network of pipelines that delivers water (drinking water or recycled water) from transmission mains to residential and commercial properties, usually pipe diameters of 4" to 16".

**Mains, Transmission** - A system of pipelines that deliver water (drinking water or recycled water) from a source of supply the distribution mains, usually pipe diameters of greater than 16".

**Meter** - A device capable of measuring, in either gallons or cubic feet, a quantity of water delivered by the District to a service connection.

**Overdraft** - The pumping of water from a groundwater basin or aquifer in excess of the supply flowing into the basin. This pumping results in a depletion of the groundwater in the basin which has a net effect of lowering the levels of water in the aquifer.

**Peak Flow** – The maximum flow that occurs over a specific length of time (e.g., daily, hourly, instantaneously).

**Pipeline** - Connected piping that carries water, oil or other liquids. See Mains, Distribution and Mains, Transmission.



**Point of Responsibility, Metered Service** - The connection point at the outlet side of a water meter where a landowner's responsibility for all conditions, maintenance, repairs, use and replacement of water service facilities begins, and the District's responsibility ends.

**Potable Water** - Water that is used for human consumption and regulated by the California Department of Public Health.

**Pressure Reducing Valve** - A device used to reduce the pressure in a domestic water system when the water pressure exceeds desirable levels.

**Pump Station** - A drinking water or recycled water facility where pumps are used to push water up to a higher elevation or different location.

**Reservoir** - A water storage facility where water is stored to be used at a later time for peak demands or emergencies such as fire suppression. Drinking water and recycled water systems will typically use concrete or steel reservoirs. The State Water Project system considers lakes, such as Shasta Lake and Folsom Lake to be water storage reservoirs.

**Runoff** - Water that travels downward over the earth's surface due to the force of gravity. It includes water running in streams as well as over land.

**Sanitary Sewer System** - Sewer collection system designed to carry sewage, consisting of domestic, commercial, and industrial wastewater. This type of system is not designed nor intended to carry water from rainfall, snowmelt, or groundwater sources. See *Combined Sewer System*.

**Sanitary Sewer Overflow** – Overflow from a sanitary sewer system caused when total wastewater flow exceeds the capacity of the system. See *Combined Sewer Overflow*.

**Santa Ana River Interceptor (SARI) Line** – A regional brine line designed to convey 30 million gallons per day of non-reclaimable wastewater from the upper Santa Ana River basin to the sewer treatment plant operated by Orange County Sanitation District.

**Secondary Treatment** – Biological sewer treatment, particularly the activated-sludge process, where bacteria and other microorganisms consume dissolved nutrients in wastewater.

**Supervisory Control and Data Acquisition (SCADA)** - A computerized system which provides the ability to remotely monitor and control water system facilities such as reservoirs, pumps and other elements of water delivery.

**Service Connection** - The water piping system connecting a customer's system with a District water main beginning at the outlet side of the point of responsibility, including all plumbing and equipment located on a parcel required for the District's provision of water service to that parcel.

**Sludge** – Untreated solid material created by the treatment of sewage.

**Smart Irrigation Controller** - A device that automatically adjusts the time and frequency which water is applied to landscaping based on real-time weather such as rainfall, wind, temperature and humidity.

**Special District** - A political subdivision of a state established to provide a public services, such as water supply or sanitation, within a specific geographic area.

**Surface Water** - Water found in lakes, streams, rivers, oceans or reservoirs behind dams.

**Total Suspended Solids (TSS)** – The amount of solids floating and in suspension in water or sewage.

**Transpiration** - The process by which water vapor is released into the atmosphere by living plants.

**Trickling Filter** – A biological secondary treatment process in which bacteria and other microorganisms, growing as slime on the surface of rocks or plastic media, consume nutrients in primary treated sewage as it trickles over them.

**Underground Service Alert (USA)** - A free service that notifies utilities such as water, telephone, cable and sewer companies of pending excavations within the area (dial 8-1-1 at least 2 working days before you dig).

**Urban Runoff** - Water from city streets and domestic properties that typically carries pollutants into the storm drains, rivers, lakes, and oceans.

**Valve** - A device that regulates, directs or controls the flow of water by opening, closing or partially obstructing various passageways.

**Wastewater** – Any water that enters the sanitary sewer.

**Water Banking** - The practice of actively storing or exchanging in-lieu surface water supplies in available groundwater basin storage space for later extraction and use by the storing party or for sale or exchange to a third party. Water may be banked as an independent operation or as part of a conjunctive use program.

**Water cycle** - The continuous movement water from the earth's surface to the atmosphere and back again; see Hydrologic cycle.

**Water Pressure** - Pressure created by the weight and elevation of water and/or generated by pumps that deliver water to the tap.

**Water Service Line** - The pipeline that delivers potable water to a residence or business from the District's water system. Typically the water service line is a 1" to 1½" diameter pipe for residential properties.

**Watershed** - A region or land area that contributes to the drainage or catchment area above a specific point on a stream or river.

**Water Table** - The upper surface of the zone of saturation of groundwater in an unconfined aquifer.

**Water Transfer** - A transaction, in which a holder of a water right or entitlement voluntarily sells/exchanges to a willing buyer the right to use all or a portion of the water under that water right or entitlement.

**Water Well** - A hole drilled into the ground to tap an underground water aquifer.

**Wetlands** - Lands which are fully saturated or under water at least part of the year, like seasonal vernal pools or swamps.

**Wet Weather Flow** – Dry weather flow combined with stormwater introduced into a combined sewer system, and dry weather flow combined with infiltration/inflow into a separate sewer system.





## COMMONLY USED ABBREVIATIONS

<b>AQMD</b>	Air Quality Management District
<b>BOD</b>	Biochemical Oxygen Demand
<b>CARB</b>	California Air Resources Board
<b>CCTV</b>	Closed Circuit Television
<b>CWA</b>	Clean Water Act
<b>EIR</b>	Environmental Impact Report
<b>EPA</b>	U.S. Environmental Protection Agency
<b>FOG</b>	Fats, Oils, and Grease
<b>GPD</b>	Gallons per day
<b>MGD</b>	Million gallons per day
<b>O &amp; M</b>	Operations and Maintenance
<b>OSHA</b>	Occupational Safety and Health Administration
<b>POTW</b>	Publicly Owned Treatment Works
<b>PPM</b>	Parts per million
<b>RWQCB</b>	Regional Water Quality Control Board
<b>SARI</b>	Santa Ana River Inceptor
<b>SAWPA</b>	Santa Ana Watershed Project Authority
<b>SBVMWD</b>	San Bernardino Valley Municipal Water District
<b>SCADA</b>	Supervisory Control and Data Acquisition system
<b>SSMP</b>	Sanitary Sewer Management Plan
<b>SSO</b>	Sanitary Sewer Overflow
<b>SWRCB</b>	State Water Resources Control Board
<b>TDS</b>	Total Dissolved Solids
<b>TMDL</b>	Total Maximum Daily Load
<b>TSS</b>	Total Suspended Solids
<b>WDR</b>	Waste Discharge Requirements
<b>YVWD</b>	Yucaipa Valley Water District