

# Notice and Agenda of a Board Workshop

Tuesday, November 12, 2019 at 4:00 p.m.

MEETING LOCATION:	District Administration Building 12770 Second Street, Yucaipa
MEMBERS OF THE BOARD:	Director Chris Mann, Division 1 Director Bruce Granlund, Division 2 Director Jay Bogh, Division 3 Director Lonni Granlund, Division 4 Director Joyce McIntire, Division 5

# I. Call to Order - Pledge of Allegiance

- **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. Presentation
  - A. Overview of the Audited Financial Statements for the Fiscal Year Ending on June 30, 2019 [Workshop Memorandum No. 19-231 - Page 16 of 99]

# V. Operational Updates

A. Overview of the Rehabilitation of Drinking Water Production Well No. 12 [Workshop Memorandum No. 19-232 - Page 48 of 99]

# VI. Capital Improvement Projects

A. Status Report on the Replacement of the Drinking Water Reservoir R-16.6 - Calimesa [Workshop Memorandum No. 19-233 - Page 54 of 99]

# VII. Administrative Issues

- A. Presentation of the Unaudited Financial Report for the Period Ending on October 31, 2019 [Workshop Memorandum No. 19-234 - Page 59 of 99]
- B. Overview of the San Gorgonio Pass Regional Water Alliance [Workshop Memorandum No. 19-235 Page 84 of 99]

Any person who requires accommodation to participate in this meeting should contact the District office at (909) 797-5117, at least 48 hours prior to the meeting to request a disability-related modification or accommodation.

Materials that are provided to the Board of Directors after the meeting packet is compiled and distributed will be made available for public review during normal business hours at the District office located at 12770 Second Street, Yucaipa. Meeting materials are also available on the District's website at <u>www.yvwd.dst.ca.us</u>

C. Overview of a Community Tour Explaining the Opportunities of Operating Fully Integrated Drinking Water, Sewer, and Recycled Water Systems [Workshop Memorandum No. 19-236 - Page 90 of 99]

# VIII. Director Comments

# IX. Announcements

- A. November 19, 2019 at 6:00 p.m. Board Meeting
- B. November 26, 2019 at 4:00 p.m. Board Workshop
- C. December 3, 2019 at 6:00 p.m. Board Meeting
- D. December 10, 2019 at 4:00 p.m. Board Workshop
- E. December 17, 2019 at 6:00 p.m. Board Meeting
- F. December 31, 2019 at 4:00 p.m. Board Workshop Cancelled
- G. January 7, 2020 at 6:00 p.m. Board Meeting Cancelled
- H. January 14, 2020 at 4:00 p.m. Board Workshop
- I. January 21, 2020 at 6:00 p.m. Board Meeting
- J. January 28, 2020 at 4:00 p.m. Board Workshop

# X. Adjournment

# **Staff Report**



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Western Water | November 7, 2019 | Gary Pitzer | Douglas E. Beeman

# AS WILDFIRES GROW MORE INTENSE, CALIFORNIA WATER MANAGERS ARE LEARNING TO REWRITE THEIR EMERGENCY PLAYBOOK

# WESTERN WATER IN-DEPTH: AGENCIES SHARE LESSONS LEARNED AS THEY RECOVER FROM FIRES THAT DESTROYED FACILITIES, CONTAMINATED SUPPLIES AND DEVASTATED THEIR CUSTOMERS

# By Gary Pitzer and Douglas E. Beeman

It's been a year since two devastating wildfires on opposite ends of California underscored the harsh new realities facing water districts and cities serving communities in or adjacent to the state's fire-prone wildlands. Fire doesn't just level homes, it can contaminate water, scorch watersheds, damage delivery systems and

upend an agency's finances.

The lessons gained from those 2018 wildfires that swept through Paradise, in Northern California, and along the Los Angeles-Ventura County border in Southern California are still being absorbed by water managers around California as they



Debris from the Camp Fire that swept through the Sierra foothills town of Paradise in November 2018. (Source: California Office of Emergency Services)

recognize that the old emergency preparedness plans of yesterday may not be adequate for the new wildfire reality of today.

"This issue is the most dynamic and the most challenging one facing water agencies today," Dave Pedersen, general manager of the <u>Las Virgenes Municipal Water District</u> in Southern California, told the audience at the Water Education Foundation's Oct. 30 <u>Water Summit</u> in Sacramento.

The <u>Camp Fire</u> became the deadliest and most destructive fire in California history, starting early on Nov. 8, 2018 and tearing through the northern Sierra foothills town of Paradise east of Chico. All told, 85 people died and more than 18,000 structures were destroyed, including about 90 percent of the homes and businesses served by the <u>Paradise Irrigation District</u>, where water meters and service pipelines melted. With so much of its customer base lost, the district is now having to reimagine its business in order to survive.

That same November day, a small blaze that swiftly grew into the massive <u>Woolsey</u> <u>Fire</u> quickly swept through coastal mountains in northwestern Los Angeles County, including much of the service area of Las Virgenes Municipal Water District. Service mains ruptured as district staff pushed water through them to supply firefighters



Flames from the 2018 Woolsey Fire approach Las Virgenes Municipal Water District buildings. (Source: Las Virgenes Municipal Water District)

battling the fire. Electricity needed to power district facilities was cut.

"We lost power to everything," Pedersen said in an interview. "That was a big eyeopener. To lose power to all of our facilities was pretty unprecedented and something we had not previously prepared for."

Water managers around California are getting many eye-openers these days as wildfires become larger, more frequent and more destructive. A <u>study published in July</u> of this

year by a team of scientists led by Columbia University's Lamont-Doherty Earth Observatory found that from 1972-2018, California experienced a fivefold increase in annual wildfire-burned area, an increase it said was likely from increased aridity caused by a warming climate. According to <u>Cal Fire</u>, the state's primary wildland fire agency, 2018 was the worst fire season on record. The devastation returned this fall when windstoked fires ignited in October in both Southern and Northern California, including the Kincade Fire that destroyed 374 structures in Sonoma County.

# **Melted Meters and Spilled Water**

The destructive power of wildfires is magnified by the wildland-urban interface, the zone where natural areas and development meet.

Furious winds can scatter embers into dry brush and stoke flames that can sprint through neighborhoods in mere minutes. Fires can cut power needed to run the pumps that keep water flowing to hydrants and fire hoses. It melts meters and pipes, bleeding water systems of pressure and leaching toxic chemicals into the supply.

Fire can move with such speed that water managers must move swiftly to keep their systems operating and their staff safe. Severed water service connections can spill about 30 gallons of water each minute. The cumulative effect is problematic.

"If you have one or two of those, it's not Ma such a big deal, but with 150 of those you very quickly drain your system," said Pedersen.

# Wildfires and Water

Catastrophic wildfires that have devastated communities abutting wildlands have also underscored the risks to water systems from melted pipes and meters, toxic contaminants and crippled finances.



Map: Water Education Foundation

Even after the last smoldering embers have been extinguished, fire-scarred hillsides can become unmoored in a downpour, sending mud and debris smashing through water mains. After the Thomas Fire swept through Ventura and Santa Barbara counties in December 2017, a January storm that dumped a half-inch of rain in five minutes unleashed a torrent of mud and rocks that smothered homes and destroyed water supply lines.

"We had breaks in eight locations and distribution breaks at basically every bridge," said Adam Kanold, engineering manager with the <u>Montecito Water District</u> in Santa Barbara County. Ultimately, 30 fire hydrants had to be replaced.

"This issue is the most dynamic and the most challenging one facing water agencies today." ~Dave Pedersen, general manager, Las Virgenes Municipal Water District Wildfires also can pour ash and debris into water supply reservoirs even after they've been extinguished. Ash settles on lakes and reservoirs used for drinking water and debris washes in during the rainy season. Federal and local agencies this year in Placer County launched a \$14 million effort to thin vegetation to prevent a repeat of what happened in 2014, when ash and debris from the King Fire hampered the water quality of the French Meadows and Hell Hole reservoirs in the Sierra

Nevada northeast of Auburn.

The advent of public safety power shutoffs has added a new wrinkle to the risk factor. Implemented by utilities in Northern and Southern California to prevent high winds from sparking fires from downed utility lines and poles, power shutoffs can impact water agencies. In October, <u>East Bay Municipal Utility District</u> announced that more than 140 of its facilities — including water treatment plants, pumping plants and local water storage tanks — would be affected by a power shutoff. The district asked customers in affected pressure zones to minimize indoor water use and halt outdoor use altogether.

Public safety power shutoffs have come under extreme criticism, but power utilities say they are necessary to prevent catastrophic wildfire.

"We recognize that this was a hardship for many of our customers across Northern and Central California," PG&E President Bill Johnson wrote in an Oct. 18 letter to Gov. Gavin Newsom, "but we made this decision for one reason only: to keep our customers and communities safe."

# Struggling to Keep Water in the System

For water agencies, the new paradigm of destructive wildfires has changed the emergency response playbook. In Santa Rosa, where the 2017 Tubbs Fire swooped down across 12 miles of terrain in three hours to level whole neighborhoods, the city's <u>Director of Water</u> <u>Resources</u> Jennifer Burke said

none of their emergency



A Sonoma County neighborhood devastated by the Tubbs Fire in 2017. (Source: California Office of Emergency Services)

planning had anticipated a fire so devastating.

"We had a lot of plans in place, but our major preparation was always for earthquake," Burke said.

The Tubbs Fire broke out the evening of Oct. 9, 2017. By the time it was out, the fire had burned more than 36,000 acres and claimed 22 lives. About 1,500 of the 2,821 homes lost in the Tubbs Fire in and near Santa Rosa were in the wildland-urban zone, the city said.

Burke said among the challenges the city faced during the fire was keeping water in its system. "When you have 3,100 structures destroyed and a significant number of open water lines and 12-inch fire lines, that led our system to bleed out. We continued to

pump water into the system, but it was coming out just as quickly."

With the surge in demand and as plastic water pipes on private properties melted, contaminants were sucked into the water system. Within a month, the city started receiving taste and odor complaints. Santa Rosa began testing its water for



Testing water for signs of contamination at a neighborhood burned in the 2017 Tubbs Fire. (Source: California Office of Emergency Services)

contaminants, but Burke said it took city officials a year to understand the extent of the problem.

She said the city learned that following a major fire, it's important to immediately flush the water lines to clear out any contaminants. Burke added that any agency dealing with fire in urban areas should quickly take "first-draw samples" of water to test whether any volatile organic contaminants have leached into the system.

Santa Rosa lost about 5 percent of its base of 175,000 water customers due to property loss in the fire, Burke said. The city has backfilled that revenue through undesignated reserves while it waits for the neighborhoods to rebuild.

# **Paradise Lost**

The Camp Fire attacked Paradise with a fury, moving so fast it essentially bypassed trees, focusing its energy on cars and buildings.

"The fire ate the town within six hours," said Kevin Phillips, general manager of the Paradise Irrigation District. With water spraying from connections at burned structures, the district had to shut off its system to keep from bleeding itself dry.

The district's above-ground infrastructure survived the fire relatively unscathed. Its office remained standing and its storage tanks and "We had a lot of plans in place, but our major preparation was always for earthquake." ~Jennifer Burke, Santa Rosa Director of Water Resources

treatment plant emerged intact. Its reservoir east of town was unaffected. However, the district lost 90 percent of its 10,500 connections to homes and businesses to the fire. Thirty of the district's 36 employees lost their homes. Customers whose structures survived were unable to use their water because of contamination from benzene, a known carcinogen. Contamination from the fire's residue left the district with a massive clean-and-clear project.

Getting back up and running meant taking a conservative approach based on protecting the health and safety of the district's customers. Once water was returned to the system, the district let it sit there for 72 hours and then flushed the system to try to clear contaminants. Then it began testing water throughout the distribution system. By early October, 453 of the standing structures tested by Paradise Irrigation District received letters of potability, said Phillips, noting that about 50 structures are evaluated for contamination each week. Meanwhile, new homes are rising from the ashes. Rather than testing their water, the district is providing those homes with new water lines known as laterals.

"What we found is that more than 50 percent of the service laterals that served burned structures have some sort of contamination from the fire," Phillips said. "Not only is it more efficient to not test them, it gives the customer confidence that when they come back and build a brand-new home, they are going to have as good or better water than they had before the fire."

The effort is not cheap, and Paradise Irrigation District is "leaning on everybody," including FEMA, which is helping to cover the \$40 million to \$90 million cost of replacing the town's service laterals, Phillips said.

Having lost most of its customer base, Paradise Irrigation District is now trying to write a new business plan to sustain itself over the next several years as the town rebuilds.



Heat and flames melted many water utility boxes, meters and pipelines in the Woolsey and Camp fires. (Source: Las Virgenes Municipal Water District)

Looking to make use of its existing and now underutilized water supply, the district is studying a potential regional intertie that could send water to Chico, providing a revenue stream to sustain the district while the community gradually gets back on its feet. Butte County supervisors on Nov. 5 balked at picking up part of the feasibility study's costs, but Phillips said the district isn't giving up on the idea.

# **Avoiding Empty Fire Hydrants**

Beginning in the Santa Susana Mountains above Simi Valley on the afternoon of Nov. 8, 2018, the Woolsey Fire started slow but then moved fast, jumping the 101 Freeway early the next morning. The Las Virgenes water district activated its emergency operations center at its headquarters very quickly, even before the fire entered its service area, Pedersen said.

After that, it was "a waiting game," he said. Water tanks were filled, pumps turned on and the call went out for emergency generators as backup in case the power went out – which it did. Pedersen and others stayed on-site and sheltered in place as fire swept around them rather than open a remote emergency operations center, a decision that in retrospect he would have made differently.

"Our office did not burn down, but it was a little scary to have fire all around and to have smoke coming into the building," Pedersen said.

Las Virgenes deployed portable generators to power pumps needed to make sure water was available to knock down flames. "My goal in the fire was to make sure there was not a firefighter standing next to an empty fire hydrant at all costs," Pedersen said. "I wanted to make sure they had what they needed."

Las Virgenes learned that pushing large amounts of water though its system to fight fire inevitably caused breaks at weak points in the system. The answer, Pedersen said, was to isolate the break quickly and move water around it. While breakages were expected, it was surprising how soon they occurred.

Pedersen's plight was complicated by another fire to the west that required adequate water pressure for the neighboring Calleguas Municipal Water District in southern Ventura County. Eventually, the Metropolitan Water District of Southern California, whose regional line supplies Las Virgenes and Calleguas, took extraordinary moves to get Las Virgenes the water it needed.

Situated as it is in the heart of a fire-



A water line ruptured during the Woolsey Fire. Crews from Las Virgenes Municipal Water District were kept busy repairing ruptured water lines during the fire. (Source: Las Virgenes Municipal Water District)

prone area, the district has long understood that wildfire is inevitable. What was unprecedented with the Woolsey Fire, Pedersen said, was its speed and intensity. "We have fires here," Pedersen told Water Summit attendees, "but we never saw anything like Woolsey."

While the fire claimed 350 homes within the district — less than 2 percent of Las Virgenes' roughly 20,000 customers — it caused \$6 million to \$7 million in damage to district facilities. Pedersen said the district has been able to absorb the impact through its reserves.

# 'Activate early, apologize later'

The experience of Paradise, Las Virgenes and Santa Rosa offers other water agencies some vivid lessons on how to prepare for and respond to a wildfire of unimaginable severity.

"To try to plan for something like this is really, really difficult," Phillips told the audience at the Foundation's Water Summit. He said the Paradise district did a tabletop wildfire planning exercise one month before the Camp Fire broke out. But they never imagined a wildfire that would be as devastating or one that would come at the town from two different directions.



A staff member with Las Virgenes Municipal Water District shuts off water service during the Woolsey Fire. District workers shut off water when water lines ruptured to keep the system from depressurizing. (Source: Las Virgenes Municipal Water District)

After spending the better part of the year emerging from the ashes, Phillips' advice for others is to be ready.

"Prepare for the worst," he said, "even if it's an exercise that you think will never happen."

Yet even the best laid plans go awry. Adaptation is critical. "Chaos is normal, but you've got to try and manage it the best you can," said Pedersen. He said water agency personnel are first

responders, too, moving behind firefighters and shutting off residential water service to maintain pressure in the system even before the flames are completely extinguished.

Phillips said agencies across California should practice putting together a FEMA claim to learn how it's done and what the federal agency will approve. Just as important is reviewing insurance policies to ensure adequate coverage exists.

"Look at the system from a natural disaster perspective and say, 'What will break and what will be an item that will either be covered or not covered and are we OK with that?" he said.

Business interruption insurance, which the Paradise district could have used more of, "is one gap that FEMA doesn't cover," Phillips said.

Pedersen said his district has looked back at its response to the Woolsey Fire and recognized some things it did not do well besides failing to evacuate to a remote emergency operations center. Staff working in haste sometimes brushed aside worker safety rules, which later drew notice from Cal/OSHA. The district failed to update some of its pump station equipment to be compatible with newer emergency power connections, necessitating on-the-fly rewiring to connect equipment. And the district should have done more to load test emergency generators, which required repairs during the fire.

Given the advent now of public safety power shutoffs, Pedersen said, ensuring plenty of available power is especially critical – as is the ability to test the equipment routinely without running afoul of air quality rules. Las Virgenes has joined other water agencies in seeking legislative changes that would give them more flexibility to properly load test emergency generators.



A sign in a Santa Rosa neighborhood warning the public of the risk of flash flooding and mudflows from areas burned in the 2017 Tubbs Fire. (Source: City of Santa Rosa)

"The bottom line is that as water agencies, we need to invest in backup power like we never have before," he said. "We can't leave ourselves vulnerable to these widespread power outages. Whether we like it or not, we've got the threat of these wildfires and these events."

Pedersen also advised water agencies to make lots of friends ahead of time — with nearby water agencies, cities and other local governments — to promote a mutual aid network that can help when fire strikes.

For all water agencies, especially those on the wildlandurban interface, one key lesson is clear: When fire strikes, speed and preparedness are crucial.

"Activate early, apologize later," Pedersen advised. "Try to anticipate what you need because if you wait until you need it, it's going to be too late."

Source: <u>https://www.watereducation.org/western-</u> water/wildfires-grow-more-intense-california-water-managersare-learning-rewrite-their



Gary Pitzer

Profile



Douglas E. Beeman Deputy Director, News & Publications

# Presentations



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Subject: Overview of the Audited Financial Statements for the Fiscal Year Ending on June 30, 2019

The certified public accounting firm of Vavrinek, Trine, Day & Company, LLP (VTD) has completed the financial audit for the fiscal year ending on June 30,2019.

A representative from VTD will attend the board workshop to provide an overview of the audited financial documents and answer questions about the report. The attached draft documents will be presented in final form at the board meeting on November 19, 2019.



# Total Assets by District Enterprise

Independent Auditor's Report

Board of Directors Yucaipa Valley Water District Yucaipa, California

#### **Report on the Financial Statements**

We have audited the accompanying financial statements of the Water, Sewer, and Recycled Water Enterprise Funds of the Yucaipa Valley Water District (District), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

#### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Water, Sewer, and Recycled Water Enterprise Funds of the District, as of June 30, 2019, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### Other Matters

#### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 11, the Schedule of the District's Proportionate Share of the Net Pension Liability on page 41 and the Schedule of Contributions on page 42 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The MD &A sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Rancho Cucamonga, California

#### YUCAIPA VALLEY WATER DISTRICT

#### STATEMENT OF NET POSITION PROPRIETARY FUNDS JUNE 30, 2019

	 Enterprise Funds						
	 Water		Sewer	Re	cycled Water		Total
ASSETS							
Current Assets: Cash and investments Accounts receivable, net Taxes and assessments receivable	\$ 4,558,160 996,955 61,013	\$	5,887,113 1,294,017	\$	452,741 87,126	\$	10,898,014 2,378,098 61,013
Interest receivable Inventory Prepayments and deposits	 25,347 1,162,397 1,246,156		25,347 3,370		5,633		56,327 1,162,397 1,249,526
Total Current Assets	 8,050,028		7,209,847		545,500		15,805,375
Noncurrent Assets:							
Restricted investments	1,131,328		893,163		1,922,101		3,946,592
Capital assets not being depreciated	10,323,707		12,072,484		458,610		22,854,801
Capital assets being depreciated, net	91,226,395		108,112,324		23,428,057		222,766,776
Total Noncurrent Assets	102,681,430		121,077,971		25,808,768		249,568,169
TOTAL ASSETS	 110,731,458		128,287,818		26,354,268		265,373,544
DEFERRED OUTFLOWS OF RESOURCES							
Deferred amounts related to pensions	 951,548		710,514		136,707		1,798,769
LIABILITIES Current Lightitics							
Accounts novable and accrued liabilities	315 752		380 307		7 650		712 700
Customer denosite	115 790		589,507		7,050		115 700
Developer/construction deposits	558 758						558 758
Accrued interest payable	383.055		613 721				997 676
Current portion of long-term liabilities:	565,755		015,721				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Compensated absences	274.648		130.354				405.002
Certificates of participation	1,170,000						1,170,000
State revolving fund loans			2,945,795				2,945,795
Total Current Liabilities	 2,818,903		4,079,177		7,650		6,905,730
Long-Term Liabilities:							
Compensated absences	586,474		242,087				828,561
Certificates of participation	28,119,050		22 274 210				28,119,050
Net pension liability	3 267 150		2 439 554		469 383		6 176 087
Total Long-Term Liabilities	 31,972,674		36,055,960		469,383		68,498,017
TOTAL LIABILITIES	 34,791,577		40,135,137		477,033		75,403,747
DEFERRED INFLOWS OF RESOURCES							
Deferred amounts related to pensions	 98,256		73,367		14,116		185,739
NET POSITION							
Net investment in capital assets	72,261,052		83,864,694		23,886,667		180,012,413
Restricted for:			000 + 4-				000
Debt service	1 131 300		893,163		1 000 101		893,163
Capital projects	1,131,328		4 031 071		1,922,101		3,033,429 7,623,822
	 76 703 173	¢	90 700 000	æ	35 000 934		101 592 927
TOTAL NET POSITION	\$ 10,193,113	Э	00,/89,828	¢	23,999,826	Ф	191,382,827

The accompanying notes are an integral part of these financial statements.



#### YUCAIPA VALLEY WATER DISTRICT

#### STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION PROPRIETARY FUNDS FOR THE YEAR ENDED JUNE 30, 2019

	Enterprise Funds						
	 Water		Sewer	Re	cycled Water		Total
OPERATING REVENUES							
Charges for current services	\$ 9,479,417	\$	11,436,177	\$	802,468	\$	21,718,062
Interfund services provided	202,500						202,500
Other revenue	 285		2,340				2,625
Total Operating Revenues	 9,682,202		11,438,517		802,468		21,923,187
OPERATING EXPENSES							
Salaries and employee benefits	4,154,337		3,232,991		930,326		8,317,654
Electrical power	1,444,187		1,350,518		100,127		2,894,832
Water purchases	1,092,040						1,092,040
Administrative services	630,518		606,388		32,086		1,268,992
Operating supplies	279,955		876,858		5,690		1,162,503
Maintenance and repairs	1,897,419		925,685		36,671		2,859,775
Crystal Creek Water Treatment	618,228						618,228
Brineline charges			413,813				413,813
Depreciation	3,483,185		4,338,068		874,938		8,696,191
Insurance	100,173		130,327		21,178		251,678
Professional fees	565,163		1,259,262		110,179		1,934,604
Other	 146,557		345,429		5,468		497,454
Total Operating Expenses	 14,411,762		13,479,339		2,116,663		30,007,764
Operating Income (Loss)	 (4,729,560)		(2,040,822)		(1,314,195)		(8,084,577)
NON-OPERATING REVENUES (EXPENSES)							
Interest income	94,520		80,417		17,870		192,807
Property taxes	3,300,640				176,500		3,477,140
Other income	23,599		1,092				24,691
Interest expense	 (990,789)		(906,701)				(1,897,490)
Total Non-Operating Revenues							
(Expenses)	 2,427,970		(825,192)		194,370		1,797,148
Income (Loss) Before Contributions	(2,301,590)		(2,866,014)		(1,119,825)		(6,287,429)
CONTRIBUTIONS							
Capital contributions	 2,665,936		2,667,398		1,314,602		6,647,936
Change in Net Position	364,346		(198,616)		194,777		360,507
Net Position, Beginning of Year	 76,428,827		88,988,444		25,805,049		191,222,320
Net Position, End of Year	\$ 76,793,173	\$	88,789,828	\$	25,999,826	\$	191,582,827

The accompanying notes are an integral part of these financial statements.



#### YUCAIPA VALLEY WATER DISTRICT

#### STATEMENT OF CASH FLOWS PROPRIETARY FUNDS FOR THE YEAR ENDED JUNE 30, 2019

	Enterprise Funds							
		Water		Sewer	Rec	cycled Water		Total
CASH FLOWS FROM OPERATING ACTIVITIES								
Receipts from customers	\$	9,378,035	\$	11,735,592	\$	786,985	\$	21,900,612
Receipts (payments) from interfund services provided		202,500		(202,500)				
Payments to suppliers		(7,425,348)		(5,783,685)		(338,006)		(13,547,039)
Employment related payments		(4,286,892)		(3,341,156)		(871,776)		(8,499,824)
Net Cash Provided by/(Used for) Operating Activities		(2,131,705)		2,408,251		(422,797)		(146,251)
CASH FLOWS FROM CAPITAL AND								
AND RELATED FINANCING ACTIVITIES								
Capital contributions		2,665,936		2,667,398		1,314,602		6,647,936
Cash paid for capital assets		(2,092,386)		(1,398,427)		(100,280)		(3,591,093)
Principal paid on capital debt		(1,115,000)		(2,875,827)				(3,990,827)
Interest paid on capital debt		(1,179,738)		(957,006)				(2,136,744)
Net Cash Provided by/(Used for) Capital and								
Related Financing Activities		(1,721,188)		(2,563,862)		1,214,322		(3,070,728)
CASH FLOWS FROM NON-CAPITAL								
FINANCING ACTIVITIES								
Property taxes received		3,324,492				176,500		3,500,992
Other receipts		23,599		1,092				24,691
Net Cash Provided by Non-Capital								
Financing Activities		3,348,091		1,092		176,500		3,525,683
CASH FLOWS FROM INVESTING ACTIVITIES								
Interest and dividends		107,223		93,120		20,693		221,036
Net Increase/(Decrease) in Cash and Cash Equivalents		(397,579)		(61,399)		988,718		529,740
Balances, Beginning of Year		6,087,067		6,841,675		1,386,124		14,314,866
Balances, End of Year	\$	5,689,488	\$	6,780,276	\$	2,374,842	\$	14,844,606
Reconciliation to Statement of Net Position:								
Cash and investments	\$	4,558,160	\$	5,887,113	\$	452,741	\$	10.898.014
Restricted cash and investments - Non-current		1,131,328		893,163	·	1,922,101		3,946,592
Total Cash and Investments	\$	5,689,488	\$	6,780,276	\$	2,374,842	\$	14,844,606

The accompanying notes are an integral part of these financial statements.



#### YUCAIPA VALLEY WATER DISTRICT

#### STATEMENT OF CASH FLOWS, Continued PROPRIETARY FUNDS FOR THE YEAR ENDED JUNE 30, 2019

	Enterprise Funds							
		Water		Sewer	Re	cycled Water		Total
RECONCILIATION OF OPERATING Income (Loss)								
TO NET CASH PROVIDED								
BY OPERATING ACTIVITIES								
Operating Income (loss)	\$	(4,729,560)	\$	(2,040,822)	\$	(1,314,195)	\$	(8,084,577)
Adjustments to reconcile operating income to								
net cash provided by operating activities:								
Depreciation		3,483,185		4,338,068		874,938		8,696,191
Change in assets and liabilities:								
Receivables, net		295,391		297,075		(15,483)		576,983
Compensated absences		4,321		(77,874)				(73,553)
Prepayments and deposits		(245,126)		(3,192)				(248,318)
Developer and customer deposits		(397,058)						(397,058)
Inventory		20,422						20,422
Accounts and other payables (non-capital)		(426,404)		(74,713)		(26,607)		(527,724)
Net pension liability		(295,675)		(120,329)		66,771		(349,233)
Change in deferred outflows of resources related to pensions		291,835		182,854		3,800		478,489
Change in deferred inflows of resources related to pensions		(133,036)		(92,816)		(12,021)		(237,873)
Net Cash Provided by/(Used for) Operating Activities	\$	(2,131,705)	\$	2,408,251	\$	(422,797)	\$	(146,251)

The accompanying notes are an integral part of these financial statements.



### YUCAIPA VALLEY WATER DISTRICT

#### STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES AGENCY FUND JUNE 30, 2019

	SCIP R-12.4 Reservoir Agency Fund	
ASSETS Cash and cash equivalents	\$	1,297,349
LIABILITIES Due to other governments	\$	1,297,349

The accompanying notes are an integral part of these financial statements.



#### YUCAIPA VALLEY WATER DISTRICT

#### NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2019

#### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### A. Reporting Entity

Yucaipa Valley Water District (the District) is a special-purpose government district providing water distribution and sewer collection and treatment for consumers within its service area. The financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP), as applied to enterprise funds. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

#### **B.** Basis of Presentation

Fund Financial Statements - The District solely operates as a Special-Purpose Government, which means it is only engaged in business-type activities, accordingly activities are reported in proprietary funds.

The District has the following major proprietary funds:

- Water This fund accounts for the activities of the District's drinking water supply system.
- Sewer This fund accounts for the activities of the District's sewage treatment plant, pumping stations, and collection systems.
- Recycled Water This fund accounts for the activities of the District's recycled water supply system.

The SCIP R-12.4 Reservoir agency fund utilizes the accrual basis of accounting for reporting its assets and liabilities. This fund is used to account for receipts and disbursements associated with Assessment District AD-14-01, which is administered by, but is not the liability of, the District.

#### C. Basis of Accounting

Proprietary fund financial statements are reported using the *economic resources measurement focus* and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes apply. Property taxes are collected for the District by the Counties of San Bernardino and Riverside. Revenue from grants, entitlements and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District's enterprise funds are charges to customers for sales and services. Operating expenses include the costs of sales and services, the costs of employee benefits, maintenance of capital assets, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.



#### YUCAIPA VALLEY WATER DISTRICT

# NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2019

#### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

#### **D.** Capital Assets

Capital assets purchased or constructed are carried at cost. Constructed costs include labor, materials and construction period interest expense (net of interest income, where applicable). Capitalization threshold is \$5,000. Contributed assets are stated at acquisition value at the time received by the District. Depreciation is calculated on the straight-line method over the following estimated useful lives of the assets:

Structures and improvements	10 – 50 years
Equipment	4 – 10 years

#### E. Restricted Investments

Various resources of the District are limited as to their use by law or by debt covenants and are classified on the balance sheet as restricted investments. Undisbursed debt proceeds are restricted for repayment of the debt and project costs. Also, fees imposed on new real estate development are restricted by law for the construction of capital improvements which benefit the development projects.

#### F. Inventory

Inventory is stated at the lower of cost, using the average cost method, or market.

#### G. Cash and Cash Equivalents

All cash and investments are held in the District's cash management pool. Therefore, for purposes of the statement of cash flows, the District considers the entire pooled cash and investment balance to be cash and cash equivalents.

#### H. Investments

Investments are reported at fair value, which is the amount at which financial instruments could be exchanged in a current transaction between willing parties. Investments are measured at fair value on a recurring basis. Recurring fair value measurements are those that Governmental Accounting Standards Board (GASB) Statements require or permit in the statement of net position at the end of each reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Management reviews investments for events that might affect fair value measurements of investments on a monthly basis. The evaluation is performed at the lowest level of identifiable unit of account.



#### YUCAIPA VALLEY WATER DISTRICT

# NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2019

#### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

#### I. Property Taxes

Under California law, property taxes are assessed and collected by the counties up to 1 percent of assessed value, plus other increases approved by the voters. The property taxes go into a pool, and are then allocated to entities based on complex formulas. The property tax calendar for San Bernardino and Riverside County is as follows:

Lien date	January 1
Levy date	July 1
Due date	November 1 and February 1
Collection dates	December 10 and April 10

#### J. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

#### K. Uncollectible Accounts

The District provides an allowance for doubtful accounts for all accounts deemed uncollectible. As of June 30, 2019, this allowance was estimated at \$20,000 in the Water Fund and \$15,000 in the Sewer Fund.

#### L. Credit/Market Risk

The District provides water, sewer, and recycled water services to local residential and commercial customers. As part of normal operating practices, credit is granted to local customers, on an unsecured basis.

#### M. Use of Restricted Resources

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, and then unrestricted resources as they are needed.

#### N. Net Position

*Net investment in capital assets* consists of capital assets reduced by accumulated depreciation and by any outstanding debt incurred to acquire, construct, or improve those assets.

Restricted net position consists of those restricted assets reduced by liabilities related to those assets.

*Unrestricted net position* is the net amount of the assets, deferred outflows of resources, liabilities and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.



#### YUCAIPA VALLEY WATER DISTRICT

#### NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2019

#### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

#### **O.** Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, pension expense, information about the fiduciary net position of the District's California Public Employees Retirement System (CalPERS) plan and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

#### P. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources until then. The government only has one item that qualifies for reporting in this category. It is the deferred outflow related to pensions which is the result of the implementation of GASB 68 representing the District's pension contributions made subsequent to the measurement date, change in proportion and the difference between projected and actual earnings on investments.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources until that time. The government has only one type of item, deferred amounts related to pensions. This item is the result of the implementation of GASB 68 representing the change in proportion and the change in assumptions used in the pension calculation.

#### **Q.** New Accounting Pronouncements

Effective in this Fiscal Year

GASB Statement No. 84 – In January 2017, GASB issued Statement No. 84, *Fiduciary Activities*. The objective of this statement is to improve guidance regarding the identification of fiduciary activities for accounting and reporting purposes and how those activities should be reported. The requirements of this statement are effective for reporting periods beginning after December 15, 2018. The District has not determined the effect on the financial statements.



### YUCAIPA VALLEY WATER DISTRICT

#### NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2019

#### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

#### Q. New Accounting Pronouncements, (Continued)

Effective in Future Fiscal Years

GASB Statement No. 87 – In June 2017, GASB issued Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. The requirements of this statement are effective for reporting periods beginning after December 15, 2019. The District has not determined the effect on the financial statements.

GASB Statement No. 90 – In September 2018, the GASB issues Statement No. 90, *Majority Equity Interests, an amendment of GASB Statements No. 14 and No. 61.* The objectives of this Statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. The Statement is effective for reporting periods beginning after December 15, 2018. The District has not determined the effect on the financial statements.

GASB Statement No. 91 – In May 2019, GASB issued Statement No. 91, *Conduit Debt Obligations*. The objectives of this statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The requirements of this statement are effective for reporting periods beginning after December 15, 2020. The district has not determined the effect on the financial statements.

#### NOTE 2 – CASH AND INVESTMENTS

Cash and investments are classified as the accompanying financial statements as follows:

Statement of Net Position	
Cash and investments	\$ 10,898,014
Restricted investments - Non-current	3,946,592
Statement of Fiduciary Assets and Liabilities	
Cash and cash equivalents	 1,297,349
Total Cash and Investments	\$ 16,141,955



#### YUCAIPA VALLEY WATER DISTRICT

# NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2019

#### NOTE 2 - CASH AND INVESTMENTS, (Continued)

Cash and investments as of June 30, 2019, consist of the following:

Petty cash	\$ 800
Cash	4,605,142
Investments	 11,536,013
Total Cash and Investments	\$ 16,141,955

# Investments Authorized by the California Government Code and the Yucaipa Valley Water District's Investment Policy

The table below identifies the investment types that are authorized for the Yucaipa Valley Water District by the California Government Code and the District's policy, whichever is more restrictive. The table also identifies certain provisions of the California Government Code that address interest rate risk and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustee that are governed by the provisions of debt agreements of the Yucaipa Valley Water District, rather than the general provisions of the California Government Code.

		Maximum	Maximum
Authorized	Maximum	Percentage	Investment
Investment Type	Maturity	of Portfolio	in One Issuer
U.S. Treasury Obligations	5 years	None	None
Money Market Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None

#### **Investments Authorized by Debt Agreements**

Investment of debt proceeds held by the bond trustee is governed by provisions of the debt agreement, rather than the general provisions of the California Government Code or the District's investment policy. The table below identifies the investment types that are authorized for investments held by bond trustee. The table also identifies certain provisions of the debt agreement that address interest rate risk, credit risk, and concentration of credit risk.

		Maximum	Maximum
Authorized	Maximum	Percentage	Investment
Investment Type	Maturity	of Portfolio	in One Issuer
U.S. Treasury Obligations	None	None	None
U.S. Agency Securities	None	None	None
Banker's Acceptances	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Repurchase Agreements	365 days	None	None
Negotiable Certificates of Deposit	None	30%	None
Money Market Mutual Funds	None	None	None



#### YUCAIPA VALLEY WATER DISTRICT

# NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2019

#### NOTE 2 - CASH AND INVESTMENTS, (Continued)

#### **Disclosures Relating to Interest Rate Risk**

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

Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity:

				Maturity	
			12 Months		
Investment Type	]	Fair Value		or Less	
LAIF	\$	10,287,445	\$	10,287,445	
U.S. Treasury Bills		490,795		490,795	
Money Market Funds	_	757,773		757,773	
Total	\$	11,536,013	\$	11,536,013	

#### **Disclosures Relating to Credit Risk**

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the rating as of year-end for each investment type:

	S&P
	Rating at
 Fair Value	June 30, 2018
\$ 10,287,445	Unrated
490,795	AA+
 757,773	AAAm
\$ 11,536,013	
\$	Fair Value     \$ 10,287,445     490,795     757,773     \$ 11,536,013



#### YUCAIPA VALLEY WATER DISTRICT

# NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2019

#### NOTE 2 – CASH AND INVESTMENTS, (Continued)

#### **Custodial Credit Risk**

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the Yucaipa Valley Water District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits. Bank deposits are covered by the federal depository insurance (FDIC) for the first \$250,000. As of June 30, 2019, the District has \$3,661,183 of cash in excess of the FDIC limit. The uninsured deposits were held by financial institutions, which are legally required by the California Government Code to collateralize the District's deposits as noted above.

#### Investment in State Investment Pool

The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. LAIF has a portion of the pool invested in structured notes and asset backed securities. The fair value of the District's investment in this pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by LAIF, for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. LAIF is not registered with the Securities and Exchange Commission and is not rated. Deposits and withdrawals to and from LAIF are transferred on the basis of \$1 and not fair value. Accordingly, under the fair value hierarchy, LAIF is valued based on inputs not categorized as level 1, level 2, or level 3.



#### YUCAIPA VALLEY WATER DISTRICT

# NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2019

#### NOTE 2 - CASH AND INVESTMENTS, (Continued)

#### **Fair Value Hierarchy**

The district categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The district has the following recurring fair value measurements as of year-end.

As of June 30, 2019:

				Fa	ir Value M	leasuren	nent	
			Quo	ted Prices				
			ir	n Active	Signif	icant		
			Ma	arkets for	Oth	er	Signif	icant
			Ic	dentical	Obser	vable	Unobse	rvable
		Assets		Inputs		Inpu	uts	
Investments by Fair Value Level	Fair Value		(]	Level 1)	(Level 2)		(Level 3)	
U.S Treasury Bills	\$ 490,7	795	\$	490,795	\$		\$	
Investments not Subject to Fair Value Hierarchy								
Local Agency Investment Fund	10,287,4	445						
Money Market Funds	757,′	773						
Total Investments	\$ 11,536,0	013						

In determining fair value, the district's custodians use various methods including market and income approaches. Based on these approaches, the district's custodians utilize certain assumptions that market participants would use in pricing the asset or liability. The district's custodians utilize valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs.

Various inputs are used in determining the value of the district's investments and other financial instruments. The inputs or methodology used for valuing securities are not necessarily an indication of the risk associated with investing in those securities. These inputs are summarized in the three broad levels: Level 1 - quoted prices in active markets for identical investments, Level 2 - other significant observable inputs (including quoted prices for similar securities, interest rates, prepayment speeds, credit risk, etc.) and Level 3 - significant unobservable inputs (including the district's own assumptions in determining the fair value of investments).



### YUCAIPA VALLEY WATER DISTRICT

# NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2019

#### NOTE 3 – CAPITAL ASSETS

The following tables summarize capital asset activity during 2018-2019:

	Balance			Balance
Water Fund	June 30, 2018	Increases	Decreases	June 30, 2019
Capital assets not being depreciated:				
Land and easements	\$ 4,111,106			\$ 4,111,106
Water rights	432,941			432,941
Construction in progress	12,261,572	\$ 1,784,154	\$ (8,266,065)	5,779,661
Total capital assets not being				
depreciated	16,805,619	1,784,154	(8,266,065)	10,323,707
Capital assets being depreciated:				
Structures and improvements	130,636,540	8,354,672		138,991,212
Equipment	4,710,053	219,628		4,929,681
Total capital assets being				
depreciated	135,346,593	8,574,300	. <u></u>	143,920,893
Less accumulated depreciation for:				
Structures and improvements	(45,392,240)	(3,256,733)		(48,648,973)
Equipment	(3,819,071)	(226,452)		(4,045,523)
Total accumulated				
depreciation	(49,211,311)	(3,483,185)		(52,694,496)
Total capital assets being				
depreciated, net	86,135,282	5,091,115		91,226,395
Water Fund capital assets, net	\$ 102,940,901	\$ 6,875,269	\$ (8,266,065)	\$ 101,550,104

Depreciation expense was \$3,483,185 for the year ended June 30, 2019.



### YUCAIPA VALLEY WATER DISTRICT

#### NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2019

#### NOTE 3 - CAPITAL ASSETS, (Continued)

Sewer FundJune 30, 2018IncreasesDecreasesJune 30, 2019Capital assets not being depreciated: $$$ 1,476,199\$305,525\$1,781,724Water rights9,254,6789,254,6789,254,6789,254,678Construction in progress2,735,776805,000\$(2,504,694)1,036,082Total capital assets not being depreciated13,466,6531,110,525(2,504,694)12,072,484Capital assets being depreciated:13,466,6531,110,525(2,504,694)12,072,484Structures and improvements174,704,7282,792,595(138,050)177,359,273Equipment1,592,9881,592,9881,592,988Total capital assets being depreciated176,297,7162,792,595(138,050)178,952,261Less accumulated depreciation for: $$$ $$$ (1,421,212)(25,331)(1,446,543)Total capital assets being depreciation(66,639,920)(4,338,068)138,050(70,839,938)Total capital assets being depreciated109,657,796(1,545,473)108,112,323Sewer Fund capital assets, net\$123,124,449\$(434,948)\$(2,504,694)\$120,184,807		Balance	Balance			
Capital assets not being depreciated:\$ 1,476,199\$ 305,525\$ 1,781,724Water rights9,254,6789,254,6789,254,678Construction in progress2,735,776 $805,000$ \$ (2,504,694)1,036,082Total capital assets not being depreciated13,466,6531,110,525 $(2,504,694)$ 12,072,484Capital assets being depreciated: $174,704,728$ $2,792,595$ $(138,050)$ $177,359,273$ Equipment $1,592,988$ $1,592,988$ $1,592,988$ Total capital assets being depreciated $176,297,716$ $2,792,595$ $(138,050)$ $178,952,261$ Less accumulated depreciation for: $(65,218,708)$ $(4,312,737)$ $138,050$ $(69,393,395)$ Equipment $(1,421,212)$ $(25,331)$ $(1,446,543)$ Total capital assets being depreciation $(66,639,920)$ $(4,338,068)$ $138,050$ $(70,839,938)$ Sewer Fund capital assets, net $$ 123,124,449$ $$ (434,948)$ $$ (2,504,694)$ $$ 120,184,807$	Sewer Fund	June 30, 2018	June 30, 2018 Increases		June 30, 2019	
Land and easements\$ $1,476,199$ \$ $305,525$ \$ $1,781,724$ Water rights $9,254,678$ $9,254,678$ $9,254,678$ Construction in progress $2,735,776$ $805,000$ \$ $(2,504,694)$ $1,036,082$ Total capital assets not being depreciated $13,466,653$ $1,110,525$ $(2,504,694)$ $12,072,484$ Capital assets being depreciated: Structures and improvements $174,704,728$ $2,792,595$ $(138,050)$ $177,359,273$ Equipment $1,592,988$ $1,592,988$ $1,592,988$ $1,592,988$ Total capital assets being depreciated $176,297,716$ $2,792,595$ $(138,050)$ $178,952,261$ Less accumulated depreciation for: Structures and improvements $(65,218,708)$ $(4,312,737)$ $138,050$ $(69,393,395)$ Equipment Total accumulated depreciation Total accumulated depreciated, net $(66,639,920)$ $(4,338,068)$ $138,050$ $(70,839,938)$ Sewer Fund capital assets, net $$123,124,449$ $$ (434,948)$ $$ (2,504,694)$ $$ 120,184,807$	Capital assets not being depreciated:					
Water rights $9,254,678$ $9,254,678$ Construction in progress $2,735,776$ $805,000$ \$ $(2,504,694)$ $1,036,082$ Total capital assets not being depreciated $13,466,653$ $1,110,525$ $(2,504,694)$ $12,072,484$ Capital assets being depreciated: Structures and improvements $174,704,728$ $2,792,595$ $(138,050)$ $177,359,273$ Equipment Total capital assets being depreciated $176,297,716$ $2,792,595$ $(138,050)$ $178,952,261$ Less accumulated depreciation for: Structures and improvements $(65,218,708)$ $(4,312,737)$ $138,050$ $(69,393,395)$ Equipment Total accumulated depreciation Total capital assets being depreciated, net $(66,639,920)$ $(4,338,068)$ $138,050$ $(70,839,938)$ Sewer Fund capital assets, net $109,657,796$ $(1,545,473)$ $108,112,323$	Land and easements	\$ 1,476,199	\$ 305,525		\$ 1,781,724	
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	Water rights	9,254,678			9,254,678	
depreciated $13,466,653$ $1,110,525$ $(2,504,694)$ $12,072,484$ Capital assets being depreciated: Structures and improvements $174,704,728$ $2,792,595$ $(138,050)$ $177,359,273$ Equipment depreciated $1,592,988$ $1,592,988$ $1,592,988$ Total capital assets being depreciated $176,297,716$ $2,792,595$ $(138,050)$ $178,952,261$ Less accumulated depreciation for: Structures and improvements $(65,218,708)$ $(4,312,737)$ $138,050$ $(69,393,395)$ Equipment Total accumulated depreciation Total capital assets being depreciated, net $(66,639,920)$ $(4,338,068)$ $138,050$ $(70,839,938)$ Sewer Fund capital assets, net $109,657,796$ $(1,545,473)$ $108,112,323$	Construction in progress Total capital assets not being	2,735,776	805,000	\$ (2,504,694)	1,036,082	
Capital assets being depreciated: Structures and improvements $174,704,728$ $1,592,988$ $2,792,595$ $1,592,988$ $(138,050)$ 	depreciated	13,466,653	1,110,525	(2,504,694)	12,072,484	
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	Capital assets being depreciated:	-				
Equipment $1,592,988$ $1,592,988$ Total capital assets being depreciated $176,297,716$ $2,792,595$ $(138,050)$ $178,952,261$ Less accumulated depreciation for: $57,716$ $2,792,595$ $(138,050)$ $178,952,261$ Structures and improvements $(65,218,708)$ $(4,312,737)$ $138,050$ $(69,393,395)$ Equipment $(1,421,212)$ $(25,331)$ $(1,446,543)$ Total accumulated $(66,639,920)$ $(4,338,068)$ $138,050$ $(70,839,938)$ Total capital assets being depreciated, net $109,657,796$ $(1,545,473)$ $108,112,323$ Sewer Fund capital assets, net\$ 123,124,449\$ $(434,948)$ \$ $(2,504,694)$ \$ $120,184,807$	Structures and improvements	174,704,728	2,792,595	(138,050)	177,359,273	
Total capital assets being depreciated 176,297,716 2,792,595 (138,050) 178,952,261   Less accumulated depreciation for: Structures and improvements (65,218,708) (4,312,737) 138,050 (69,393,395)   Equipment (1,421,212) (25,331) (1,446,543)   Total accumulated (66,639,920) (4,338,068) 138,050 (70,839,938)   Total capital assets being depreciated, net 109,657,796 (1,545,473) 108,112,323   Sewer Fund capital assets, net \$ 123,124,449 \$ (434,948) \$ (2,504,694) \$ 120,184,807	Equipment	1,592,988			1,592,988	
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	Total capital assets being		-			
Less accumulated depreciation for: (65,218,708) (4,312,737) 138,050 (69,393,395)   Structures and improvements (1,421,212) (25,331) (1,446,543)   Total accumulated (66,639,920) (4,338,068) 138,050 (70,839,938)   Total capital assets being (109,657,796 (1,545,473) 108,112,323   Sewer Fund capital assets, net \$ 123,124,449 \$ (434,948) \$ (2,504,694) \$ 120,184,807	depreciated	176,297,716	2,792,595	(138,050)	178,952,261	
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	Less accumulated depreciation for:					
Equipment (1,421,212) (25,331) (1,446,543)   Total accumulated (66,639,920) (4,338,068) 138,050 (70,839,938)   Total capital assets being (109,657,796) (1,545,473) 108,112,323   Sewer Fund capital assets, net \$ 123,124,449 \$ (434,948) \$ (2,504,694) \$ 120,184,807	Structures and improvements	(65,218,708)	) (4,312,737)	138,050	(69,393,395)	
Total accumulated (66,639,920) (4,338,068) 138,050 (70,839,938)   Total capital assets being (66,639,920) (1,545,473) 108,112,323   Sewer Fund capital assets, net \$ 123,124,449 \$ (434,948) \$ (2,504,694) \$ 120,184,807	Equipment	(1,421,212)	) (25,331)		(1,446,543)	
depreciation   (66,639,920)   (4,338,068)   138,050   (70,839,938)     Total capital assets being   depreciated, net   109,657,796   (1,545,473)   108,112,323     Sewer Fund capital assets, net   \$ 123,124,449   \$ (434,948)   \$ (2,504,694)   \$ 120,184,807	Total accumulated					
Total capital assets being depreciated, net 109,657,796 (1,545,473) 108,112,323   Sewer Fund capital assets, net \$ 123,124,449 \$ (434,948) \$ (2,504,694) \$ 120,184,807	depreciation	(66,639,920)	) (4,338,068)	138,050	(70,839,938)	
depreciated, net   109,657,796   (1,545,473)   108,112,323     Sewer Fund capital assets, net   \$ 123,124,449   \$ (434,948)   \$ (2,504,694)   \$ 120,184,807	Total capital assets being					
Sewer Fund capital assets, net \$ 123,124,449 \$ (434,948) \$ (2,504,694) \$ 120,184,807	depreciated, net	109,657,796	(1,545,473)		108,112,323	
	Sewer Fund capital assets, net	\$ 123,124,449	\$ (434,948)	\$ (2,504,694)	\$ 120,184,807	

Depreciation expense was \$4,338,068 for the year ended June 30, 2019.



### YUCAIPA VALLEY WATER DISTRICT

# NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2019

#### NOTE 3 - CAPITAL ASSETS, (Continued)

Recycled Water Fund	Jur	Balance ne 30, 2018	Increases	Decreases	Ju	Balance ine 30, 2019
Capital assets not being depreciated			 			
Construction in progress	\$	6,442,544	\$ 67,560	\$ (6,051,495)	\$	458,610
Total capital assets not being depreciated		6,442,544	67,560	(6,051,495)		458,610
Capital assets being depreciated:						
Structures and improvements		25,461,601	6,084,216			31,545,817
Equipment		147,000	 			147,000
Total capital assets being depreciated		25,608,601	6,084,216			31,692,817
Less accumulated depreciation for:						· · · ·
Structures and improvements Equipment		(7,316,320) (73,500)	(860,238) (14,700)			(8,176,558) (88,200)
Total accumulated depreciation		(7,389,820)	(874,938)			(8,264,758)
Total capital assets being depreciated, net		18,218,781	5,209,278			23,428,057
Recycled Water Fund capital assets, net	\$	24,661,325	\$ 5,276,838	\$ (6,051,495)	\$	23,886,667

Depreciation expense was \$874,938 for the year ended June 30, 2019.

#### NOTE 4 – REFUNDING REVENUE BONDS SERIES 2015 A

In 2015, the District sold certificates of participation in the amount of \$30,810,000 to refund the 2004 Certificates of Participation and to pay delivery costs of the certificates.

Certificates began maturing on September 1, 2015 with semi-annual interest payments due March 1 and September 1 at various interest rates from 3.00 to 5.00 percent. Principal payments are due annually September 1 at various amounts from \$980,000 to \$2,240,000. The final principal payment of the certificates is scheduled for September 1, 2034. The bonds are subject to optional redemption as a whole or in part on any date in order of maturity as directed by the District. The District has covenanted to provide certain financial information and operating data annually not later than 270 days following the end of the fiscal year. See Note 12 for revenues pledged. The Bonds are recorded in the Water Fund.



#### YUCAIPA VALLEY WATER DISTRICT

# NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2019

#### NOTE 4 – REFUNDING REVENUE BONDS SERIES 2015 A, (Continued)

Maturities of the revenue refunding bonds are as follows:

Fiscal Year	2015 Refunding Revenue Bonds Series A							
Ending	Principal		Interest		Interest			Total
2020	\$ 1,170,000		\$	1,122,612	\$	2,292,612		
2021		1,230,000		1,062,612		2,292,612		
2022		1,290,000		1,006,062		2,296,062		
2023		1,335,000		960,237		2,295,237		
2024		1,390,000		904,462		2,294,462		
2025-2029		8,060,000		3,401,710		11,461,710		
2030-2034		9,905,000		1,562,692		11,467,692		
2035		2,240,000		56,000		2,296,000		
Total	\$	26,620,000	\$	10,076,387	\$	36,696,387		

#### NOTE 5 - STATE REVOLVING FUND LOAN - 2006

In August 2006, the District entered into a loan agreement with the State of California Water Resources Control Board to provide funding for the expansion and modification of the Henry N. Wochholz Wastewater Treatment Plant. The maximum amount of \$44,748,356 has been drawn. The loan accrues interest at a rate of 2.4 percent annually. Principal and interest payments are due in 20 annual installments. The first payment occurred in September 2009. The District has pledged all revenues and amounts legally available to repay the loan. The loan is recorded in the Sewer Fund.

Fiscal Year	2006 State Revolving Fund Loan						
Ending	Principal			Interest		Total	
2020	\$ 2,306,368		\$ 617,301		\$	2,923,669	
2021		2,361,721		561,948		2,923,669	
2022		2,418,402		505,267		2,923,669	
2023		2,476,444		447,225		2,923,669	
2024		2,535,878		387,790		2,923,669	
2025-2029		13,622,052		996,291		14,618,344	
Total	\$	25,720,865	\$	3,515,822	\$	29,236,687	


#### YUCAIPA VALLEY WATER DISTRICT

# NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2019

#### NOTE 6 – STATE REVOLVING FUND LOAN - 2010

In June 2010, the District entered into a loan agreement with the State of California Water Resources Control Board (SWRCB) to provide the funding for the construction of the Regional Brineline Extension Project. The maximum amount of \$9,752,100 has been drawn plus interest accrued during the period of construction of \$183,714. The loan accrues interest at a rate of 2.7 percent annually. Principal and interest payments are due in 20 annual installments. In accordance with Amendment No. 1 of the loan agreement, the first payment occurred in December 2013. The District has pledged all revenues and amounts legally available to repay the loan. The loan is recorded in the Sewer Fund.

Fiscal Year	2010 State Revolving Fund Loan					
Ending		Principal	Interest		Total	
2020	\$	447,138	\$	202,136	\$	649,274
2021		459,211		190,063		649,274
2022		471,609		177,664		649,274
2023		484,343		164,931		649,274
2024		497,420		151,854		649,274
2025-2029		2,695,956		550,412		3,246,368
2030-2033		2,430,828		166,266		2,597,094
Total	\$	7,486,504	\$	1,603,325	\$	9,089,829

#### NOTE 7 – STATE REVOLVING FUND LOAN – 2013 (WISE)

In December 2011, the District entered into a loan agreement (Wise) with the State of California Water Resources Control Board (SWRCB) to provide the funding for Recycled Water Fund projects. The maximum amount of the loan is \$2,988,364. The loan accrues interest at a rate of 2.2 percent annually. Principal and interest payments are due in 20 annual installments. The first payment occurred in March 2014. The District has pledged all revenues and amounts legally available to repay the loan. The loan is recorded in the Sewer Fund.

Fiscal Year	2013 (Wise) State Revolving Fund Loan					l Loan
Ending		Principal		Interest	Total	
2020	\$	136,599	\$	48,652	\$	185,251
2021		139,605		45,647		185,251
2022		142,676		42,575		185,251
2023		145,815		39,437		185,251
2024		149,023		36,229		185,251
2025-2029		795,757		130,499		926,257
2030-2033		701,977		39,029		741,005
Total	\$	2,211,451	\$	382,067	\$	2,593,518



### YUCAIPA VALLEY WATER DISTRICT

# NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2019

#### NOTE 8 - STATE REVOLVING FUND LOAN - 2013 (R-10.3)

In December 2011, the District entered into a loan agreement (R-10.3) with the State of California Water Resources Control Board (SWRCB) to provide the funding for Recycled Water Fund projects. The maximum amount of the loan is \$871,570. The loan accrues interest at a rate of 2.2 percent annually. Principal and interest payments are due in 20 annual installments. The first payment occurred in March 2014. The District has pledged all revenues and amounts legally available to repay the loan. The loan is recorded in the Sewer Fund.

Fiscal Year	2013 (R-10.3) State Revolving Fund Loan					
Ending		Principal		Interest		Total
2020	\$	40,023	\$	14,255	\$	54,277
2021		40,903		13,374		54,277
2022		41,803		12,474		54,277
2023		42,723		11,555		54,277
2024		43,663		10,615		54,277
2025-2029		233,151		38,235		271,387
2030-2033		205,674		11,435		217,109
Total	\$	647,939	\$	111,943	\$	759,882

#### NOTE 9 – STATE REVOLVING FUND LOAN – 2013 (CROW)

In December 2011, the District entered into a loan agreement (Crow Street) with the State of California Water Resources Control Board (SWRCB) to provide the funding for Recycled Water Fund projects. The District received the amount of \$310,179. The loan accrues interest at a rate of 2.2 percent annually on amounts drawn. Repayment will be made in 20 annual installments. The first payment occurred in March 2016. The District has pledged all revenues and amounts legally available to repay the loan. The loan is recorded in the Sewer Fund.

Fiscal Year	2013 (Crow) State Revolving Fund Loan					
Ending	I	Principal		Interest		Total
2020	\$	15,667	\$	5,574	\$	21,241
2021		15,994		5,230		21,223
2022		16,346		4,878		21,223
2023		16,705		4,518		21,223
2024		17,073		4,151		21,223
2025-2029		91,166		14,951		106,116
2030-2033		80,422		4,471		84,893
Total	\$	253,372	\$	43,771	\$	297,144



#### YUCAIPA VALLEY WATER DISTRICT

# NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2019

#### NOTE 10 - COMPENSATED ABSENCES

It is the District's policy to permit employees to accumulate earned but unused vacation, sick leave and comp time, a portion of which will be paid to employees upon separation from the District. At June 30, 2019, total accruals for the Water and Sewer funds amounted to \$861,122 and \$372,441, respectively. The District estimated, based on historical trends, that approximately \$274,648 and \$130,354 of the Water and Sewer balances, respectively, will come due during fiscal year 2019-2020. During the year, compensated absences with an estimated value of \$358,227 were accrued, \$431,780 were used and the ending balance was \$1,233,563.

#### NOTE 11 - CHANGES IN LONG-TERM LIABILITIES

The following table summarizes changes in long-term liabilities balances for the fiscal year ended June 30, 2019:

	Ju	Balance me 30, 2018	Ad	lditions	Repayments		Balance June 30, 2019		Aı ir	nount Due 1 2019-20
2015 Refunding Revenue Bonds	\$	27,735,000			\$	(1,115,000)	\$	26,620,000	\$	1,170,000
Unamortized premium		2,839,415				(170,365)		2,669,050		
Total Certificates of Participation		30,574,415				(1,285,365)		29,289,050		1,170,000
State Revolving Fund Loan - 2006		27,973,178				(2,252,312)		25,720,865		2,306,368
State Revolving Fund Loan - 2010		7,921,887				(435,383)		7,486,504		447,138
State Revolving Fund Loan - 2013 Wise		2,345,110				(133,659)		2,211,451		136,599
State Revolving Fund Loan - 2013 R-10.3		687,101				(39,161)		647,939		40,023
State Revolving Fund Loan - 2013 Crow		268,665				(15,331)		253,355		15,667
Total State Revolving Fund Loans		39,195,941				(2,875,846)		36,320,114		2,945,795
Total Long-term Liabilities	\$	69,770,356	\$	-	\$	(4,161,211)	\$	65,609,164	\$	4,115,795

#### NOTE 12 – REVENUE PLEDGED

The District has pledged future water fund revenues, net of specified operating expenses, to repay \$30,810,000 in refunding revenue bonds (2015 bonds) as disclosed in Note 4. Net revenues are defined as operating income, less specified operating expenses, plus specified non-operating income. The 2015 bonds refunded the 2004 Certificates of Participation (COP). Proceeds from the COPs provided financing for the construction of the Yucaipa Valley Regional Water Filtration Facility (YVRWFF). The 2015 bonds are payable through 2035. Net revenues are anticipated to equal at least 110 percent of annual principal and interest payments. The total principal and interest remaining to be paid on the 2015 bonds is \$36,696,387. Principal and interest paid for the current year was \$2,294,737 and total net revenues were \$5,744,546.

For the state revolving fund loans recorded in the Sewer Fund, the District has pledged all revenues and amounts legally available to repay the loans.



#### YUCAIPA VALLEY WATER DISTRICT

# NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2019

#### NOTE 13 – DEFINED BENEFIT PENSION PLAN

*Plan Description* – All qualified permanent and probationary employees are eligible to participate in the District's Miscellaneous Employee Pension Plan (Plan), a cost-sharing multiple employer defined benefit pension plan administered by the California Public Employees Retirement System (CalPERS). Benefit provisions under the Plan are established by State statute and may be amended by District resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information. These reports can be found on the CalPERS website.

**Benefits Provided** – CalPERS provides retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees, and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 60 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

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The Plan's provisions and benefits in effect at June 30, 2019, are summarized as follows:

	Mis	cellaneous	ł Mis	PEPRA - scellaneous
Hira Data	Prior	to January 1,	On or	after January
Formula		2% @ 60		2% @ 62
Benefit vesting schedule	5 yea	ars of service	5 уе	ars of service
Benefit payments	mo	onthly for life	m	onthly for life
Retirement age		60		62
Monthly benefits, as a % of annual salary		2.00%		2.00%
Required employee contribution rates		7%		6.250%
Required employer contribution rates		7.653%		6.533%
Employer payment of unfunded liability	\$	443,606	\$	36

*Contributions* – Section 20814(c) of the California Public Employees' Retirement law requires that the employer contribution rates for all public employers are determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rates of employees. Contributions to the pension plan from the District were \$919,668 for the year ended June 30, 2019.

#### Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2019, the District reported a liability of \$6,176,087 for its proportionate share of the collective net pension liability.



#### YUCAIPA VALLEY WATER DISTRICT

# NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2019

#### NOTE 13 - DEFINED BENEFIT PENSION PLAN, (Continued)

The net pension liability was measured as of June 30, 2018 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017 rolled forward to June 30, 2018 using actuarial procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The District's proportion of the net collective pension liability as of June 30, 2018 and 2019 was as follows:

Proportion - June 30, 2018	0.06580%
Proportion - June 30, 2019	0.06409%
Change - Decrease	-0.00171%

For the year ended June 30, 2019, the District recognized a pension expense of \$811,055. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources		Deferred Inflows		
			of Resources		
Contributions subsequent to the measurement date	\$	919,668			
Changes between expected and actual experience		156,328			
Changes in proportion and differences between					
actual contributions and proportionate share					
of contributions		160,707	\$	185,739	
Changes in assumptions		531,533			
Net difference between projected and actual					
earnings on pension plan investments		30,533			
	\$	1,798,769	\$	185,739	

\$919,668 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30,	
2020	\$ 618,534
2021	328,529
2022	(198,152)
2023	 (55,550)
	\$ 693,361



#### YUCAIPA VALLEY WATER DISTRICT

# NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2019

#### NOTE 13 - DEFINED BENEFIT PENSION PLAN, (Continued)

Actuarial Assumptions – The total pension liabilities in the June 30, 2017 actuarial valuations were determined using the following actuarial assumptions.

Valuation Date	June 30, 2017
Measurement Date	June 30, 2018
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Projected Salary Increase	Varies by entry age and service
Investment Rate of Return	7.15%
Mortality	Derived using CalPERS' Membership Data

The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016. Further details of the Experience Study (based on CalPERS demographic data from 1997 to 2015) can be found on the CalPERS website.

**Discount Rate** – The discount rate used to measure the total pension liability was 7.15 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that the District's contributions will be made at rates equal to the difference between actuarially determined contributions rates and the employee rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.



#### YUCAIPA VALLEY WATER DISTRICT

# NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2019

#### NOTE 13 - DEFINED BENEFIT PENSION PLAN, (Continued)

In determining the long-term expected 7.15 percent rate of return on pension plan investments, CalPERS took into account both short and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all of the funds' asset classes, expected compound (geometric) returns were calculated over the short term (first 10 years) and the long term (11+ years) and the long term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return of return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The expected real rates of return by asset class are as followed:

	New Strategic	Real Return Years	Real Return
Asset Class <sup>(1)</sup>	Allocation	1-10 <sup>(2)</sup>	Years 11+ <sup>(3)</sup>
Global Equity	50%	4.80%	5.98%
Fixed Income	28%	1.00%	2.62%
Inflation Assets	0%	0.77%	1.81%
Private Equity	8%	6.30%	7.23%
Real Estate	13%	3.75%	4.93%
Liquidity	1%	0.00%	-0.92%
Total	100%		

<sup>(1)</sup> In the System's CAFR, Fixed Income is included in Global Debt Securities; Liquidity is included in both Global Equity Securities and Global Debt Securities

<sup>(2)</sup> An expected inflation of 2.00% used for this period

<sup>(3)</sup> An expected inflation of 2.92% used for this period

Sensitivity of the Net Pension Liability to Changes in the Discount Rate – The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.15 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

1% Decrease Net Pension Liability	\$ 6.15% 10,285,684
Current Discount Rate Net Pension Liability	\$ 7.15% 6,176,087
1% Increase Net Pension Liability	\$ 8.15% 2,783,683

*Pension Plan Fiduciary Net Position* – Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.



#### YUCAIPA VALLEY WATER DISTRICT

#### NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2019

#### **NOTE 14 – COMMITMENTS**

The District has entered into contracts for various services and projects that will require payments in future fiscal years. None of these contracts are considered by management to represent a significant commitment of the district's resources.

#### NOTE 15 – INTERFUND ACTIVITY

#### Interfund Services Provided

The Sewer fund reimburses the Water fund for the expenses related to administration, accounting and general services. The reimbursement is reflected in the statement of revenues, expenses and changes in net position as the revenue "Interfund services provided" in the Water Fund and included in the expense "Administrative services" in the Sewer Fund. The amount reimbursed for these services was \$202,500 as of June 30, 2019.

#### NOTE 16 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended June 30, 2019, the District purchased insurance through various commercial carriers to cover these risks with various limits including the Real Property & Business Personal Property blanket limit of \$99,902,731. The District has had no settled claims resulting from these risks that exceeded its commercial coverage in any of the past three fiscal years.

#### NOTE 17 – ASSESSMENT DISTRICT

The District acts in a fiduciary capacity for an assessment district that was formed to finance the construction and installation of a reservoir that will service properties located within the assessment district. The bonds issued by the assessment district are payable solely from the revenues of annual special taxes levied against land within the district and do not constitute an indebtedness of the Yucaipa Valley Water District. Yucaipa Valley Water District is not liable for the bonds, but acts as an agent for the bondholders. Since the District is acting in an agency capacity, the assets and liabilities of the assessment district have been excluded from the District's statement of net position. The amount outstanding on the bonds at June 30, 2019 was \$10,690,000.



## YUCAIPA VALLEY WATER DISTRICT

#### REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY – LAST TEN YEARS\* AS OF THE FISCAL YEAR ENDING JUNE 30, 2019

	2019	 2018	 2017	 2016	 2015
Proportion of the collective net pension liability	0.06409%	0.06580%	0.06547%	0.06295%	0.07950%
Proportionate share of the collective net pension liability	\$ 6,176,087	\$ 6,525,230	\$ 5,665,084	\$ 4,320,667	\$ 4,947,010
Covered payroll	\$ 4,973,515	\$ 5,752,996	\$ 5,611,132	\$ 5,411,972	\$ 5,245,090
Proportionate share of the collective net pension liability as a percentage of covered payroll	124.18%	113.42%	100.96%	79.84%	94.32%
Plan fiduciary net position as a percentage of the total pension liability	75.26%	73.31%	74.06%	78.40%	79.82%

 $\ast$  - Fiscal year 2015 was the first year of implementation.

Changes of Assumption

The discount rate stayed the same at 7.15 percent for the June 30, 2017 measurement date and June 30, 2018 measurement date.



## YUCAIPA VALLEY WATER DISTRICT

#### **REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF CONTRIBUTIONS LAST TEN YEARS\* AS OF THE FISCAL YEAR ENDING JUNE 30, 2019**

	2019		2018		2017		2016		2015	
Actuarially determined contributions Contributions in relation to the actuarially determined contribution	\$	919,668 919,668	\$	752,731 752,731	\$	697,729 697,729	\$	882,127 882,127	\$	570,529 570,529
Contribution deficiency (excess)		-	\$	-	\$	-	\$	-	\$	-
Covered payroll	\$	5,478,278	\$	4,973,515	\$	5,752,996	\$	5,611,132	\$	5,411,972
Contributions as a percentage of covered payroll		16.79%		15.13%		12.13%		15.72%		10.54%

 $\ast$  - Fiscal year 2015 was the first year of implementation.



# **Operational Updates**



Yucaipa Valley Water District - November 12, 2019 - Page 47 of 99





Subject: Overview of the Rehabilitation of Drinking Water Production Well No. 12

On September 13, 2019, District staff discovered a vibration at Well No. 12 as it was running. After inspection it was believed to have suffered a bearing malfunction and was pulled on September 23, 2019.

Upon inspection of the equipment, Tri County Pump Company determined the vibration was caused from wear as the column, tube, and shaft that has been in service since 2005. In 2002, the column and tube were flipped end over end to maximize life but are now in need of full replacement. The well was video logged on October 3, 2019 which showed the majority of the perforations are open and relatively clean, however there does exist 12 feet of sediment that should be bailed out. This well is known for pumping sand and since 12 feet of sediment exists, staff has requested a bid to install a down hole sand separator to help minimize this cycle of wear caused by the sand.

Attached is the bid for the work already completed by Tri County Pump Company plus bailing the well, new column pipes/inner column assemblies, and a sand separator. The bowl assembly is rebuildable.

District staff is requesting your consideration to authorize Tri County Pump Company to rehabilitate drinking water production Well No. 12 for an amount not to exceed \$82,762.





_	-	COMPANY NAME:	Tri-County Pump	DATE:	10/3/2019		
	-	WELL INSPECTED:	W-12	RUN NO:	One 190310		
		FIELD NAME:	Yucaipa	JOB TICKET:			
		STATE:	California	TOTAL DEPTH:	564.8 ft.		
				WATER LEVEL:	280.5 ft.		
ADVA	NCED			OIL ON WATER:	NO AMT: None		
DOWN	HOLE	WELL ADDRESS:	6th St & Wildwood Canyon	OPERATOR:	Nelson		
-	1990 - C	GPS LOCATION:	N34o1'7"	GUIDE SET:	14.5 in		
Superior We	ll Surveys		W117o3'37"				
DEPTH		OBSERVA	TIONS				
0.0 ft.	Start surv	ey at top of casin	g.	PERFORATION	FROM SURVEY		
252.0ft	Top of slo	ts; no water.		Mills Knife	252.0 ft. to 561.2 ft.		
263.7ft	Spalling of	n casing.					
280.5ft	SWL; wate	er clear, visibility	good.				
297.7ft	Slots appe	ear open.					
353.1ft	Bio-foulin	g on casing wall.					
360.7ft	Slots appe	ar open.					
402.7ft	Slots appe	ar open with sma	all rocks visible.	CASING SIZE	FROM SURVEY		
452.3ft	Scaling on	casing.		16.00 in	0.0 ft. to 564.8 ft.		
491.7ft	Scale build	d-up on casing.					
516.3ft	Heavy bui	ld-up on casing w	vall.				
534.5ft	Slots appe	ear partly open.					
561.2ft	End of slo	ts.					
564.8ft	Fill; end su	urvey.					
		02	53.7 F	3 F.	A STATE		
				20			



LICENSE # 744742

October 28, 2019

Yucaipa Valley Water District P.O. Box 730 12770 Second Street Yucaipa, CA 92399

Quote Number:

102819-1AB

Attention: Mr. Ron McCall

Subject: Well #12 - Revised

We have pulled, disassembled, inspected and documented the subject pump. We have also video logged the well. The majority of the perforations are open and relatively clean, however, the well has accumulated approximately 12' of fill material. The bowl assembly is rebuildable, but the all of the column, tube, and shaft have been in service since 2005 and requires replacement. The following is our complete estimate to repair.

#### Field Labor

Travel to and from jobsite; pull pump and transport to shop for inspection	
(3 man crew and equipment - 15 hours @ \$420.00 per hour)	\$6,225.00
Video Log Well	\$1,000.00
Travel to and from jobsite; bail well	
(2 man crew and equipment - 8 hours @ \$305.00 per hour)	\$2,440.00
Travel to and from jobsite; install pump, check rotation, and adjust pump	
(3 man crew and equipment - 16 hours @ \$420.00 per hour)	\$6,720.00
Travel to and from jobsite; start up and test run	
(2 man crew and equipment - 4 hours @ \$305.00 per hour)	\$1,220.00
Shop Labor	
Disassemble, inspect, document, press out and in bowl bearings, machine for	
impeller seal rings, assemble bowl assembly, stab tube and shaft into column	
pipe, and load out for installation	\$3,420.00
Sandblast discharge head and bowl assembly and paint	\$950.00
Materials	
1 - Roll Off Rental	\$900.00
1 - Set; Impeller Seal Rings	\$2,448.00
1 - Set; Bowl Bearings	\$1,679.00
1 - 1-11/16" x 123-9/16" 416SS Bowl Shaft	\$1,008.00
1 - Lot; SS Bowl Bolting	\$319.00
1 - Lakos Down Hole Sand Seperator	\$5,805.00
1 - 1-15/16" x 109-1/8" 416SS Head Shaft w/ Adjusting Nut and Key	\$1,455.00
24 - 8" x 20' T&C Butt Column Pipe @ \$631.00 each	\$15,144.00
1 - 8" x 10' T&C Butt Column Pipe	\$375.00
1 - 8" x 5' T&C Butt Column Pipe	\$345.00
1 - 8" x 5' TBE Butt Column Pipe	\$241.00
24 - 3" x 1-15/16" x 20' Inner Column Assembly @ \$832.00 each	\$19,968.00
1 - 3" x 1-15/16" x 10' Inner Column Assembly	\$462.00
2 - 3" x 1-15/16" x 5' Inner Column Assembly @ \$280.00 each	\$560.00
1 - 8" x 5' TOE Taper Suction Pipe w/ SS Cone Strainer	\$573.00
1 - Rebuilt Stretch Assembly	\$650.00

Page 1 of 2



LICENSE # 744742

Yucaipa Valley Water District Well #12 - Revised October 28, 2019 Page 2

1 - Lot; Copper Line and Fitting	\$75.00
7 - 8" x 3" Black Widow Spider @ \$30.00 each	\$210.00
1 - Lot; 1/4" SS Air Line w/ Gauge, Fittings, and Bracket	\$2,078.00
1 - Lot; SS Bandit and Buckles	\$250.00
1 - Lot; Turbine Oil	\$144.00
1 - Lot; Motor Oil	\$150.00
1 - Lot; Nuts, Bolts, Ring Gaskets, Etc.	\$75.00
1 - Electrical Connection Kit	\$200.00
1 - Lot; Miscellaneous Shop Supplies	\$150.00
1 - Lot; Estimated Incoming Freight	\$1,150.00
E	stimated Labor \$21,975.00
Estin	nated Materials \$56,414.00
S	ales Tax 7.75% \$4,372.09
	Total Estimate \$82,761.09

We can procure all items and complete this installation within 2-3 weeks after your approval and your authorization to proceed.

This estimate is valid for thirty (30) days from the above date, and subject to review thereafter.

We trust this estimate will suffice for your needs, and should any additional information be required, please do not hesitate to contact us.

Sincerely,

Andy Bradbury

Page 2 of 2

# **Capital Improvement Projects**



Yucaipa Valley Water District - November 12, 2019 - Page 53 of 99



# Yucaipa Valley Water District Workshop Memorandum 19-233

Date: November 12, 2019

From: Matthew Porras, Implementation Manager

Subject: Status Report on the Replacement of the Drinking Water Reservoir R-16.6 - Calimesa

On October 15, 2019, the Board of Directors authorized District staff to solicit bids for the replacement of the drinking water reservoir R-16.6 located in the Calimesa [Director City of Memorandum No. 19-114]. District staff has contracted with Leighton Consulting to perform the geotechnical survey and prepare the associated report. With the completed geotechnical report, the design drawings and contract specifications will be finalized at which point, District staff will solicit the bids. An updated project schedule is included for review.

Currently, District staff is preparing the reservoir site for the installation of the temporary storage units that will be used during the decommission of the existing reservoir. The temporary storage units will be placed on the



newly poured concrete slab with connections to existing site piping as needed. District staff has also been coordinating the project details with the Department of Drinking Water, State Water Resources Control Board.

### Financial Consideration:

This project will be funded from the Water Fund, Infrastructure Reserves [G/L Account #02-000-10311]. This project was included in the CIP budget estimated for fiscal year 2021-22 but as a result of the urgency will be moved to the current fiscal year. An engineer's estimate will be included with the bids received for your evaluation.









# **Administrative Items**



Yucaipa Valley Water District - November 12, 2019 - Page 58 of 99





Date:	November 12, 2019
From:	Allison M. Edmisten, Chief Financial Officer
Subject:	Presentation of the Unaudited Financial Report for the Period Ending on October 31, 2019

The following unaudited financial report has been prepared by the Administrative Department for your review. The report has been divided into five 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 and Cash Flow Reports

[Detailed information can be found on page 7 to 8 of 25]

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:

Fund Source	Op	erating Funds	Re	estricted Funds	Total Funds
Water Division	\$	3,180,046.69	\$	(1,327,710.22)	\$ 1,852,336.47
Sewer Division	\$	7,228,509.34	\$	(3,516,917.89)	\$ 3,711,591.45
Recycled Water Division	\$	406,320.69	\$	2,395,880.49	\$ 2,802,201.18
Total	\$	10,814,876.72	\$	(2,448,747.62)	\$ 8,366,129.10





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.

The Cash Flow Report provides a list of the debt service payment due dates and amounts as well as the cash flow requirements for debt service for each month of the fiscal year.

### Cash Disbursement Report

[Detailed information can be found on pages 9 to 13 of 25]

The cash disbursement report lists each check and electronic payment processed during the month of October 2019. All payments are reviewed by District staff for accuracy and completeness, checks are usually signed by the General Manager and one Director but may be signed by two Directors. The Chief Financial Officer will make any check, payment, invoice or supporting documentation available for review to any board member upon request.

	Number Processed	An	nount Processed
Checks	210	\$	3,176,876.77
Electronic Payments	17	\$	774,037.99
Total	227	\$	3,950,914.76





## **Financial Account Information**

The District currently deposits all revenue received via mail or in person into the Deposit Checking account. All revenue received through Xpress Bill Pay is kept in a separate account and transferred weekly to 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.

#### Monthly Revenue Allocation:

Funding Source	Total
Utility Bill Payments	\$ 2,067,410.80
Deposits	\$ 0.00
Misc. Water Related Activities	\$ 240,526.17
Misc. Sewer Related Activities	\$ 77,678.58
Misc. Recycled Related Activities	\$ 6,015.93
Total	\$ 2,391 631.48



# Monthly Revenue Allocation

# Summary of Utility Bill Payments:

Payment Method	Number of Payments	% of Total Received
Mail/Counter	4,552	29.00%
Electronic Rapid Pay	777	4.95%
Xpress Bill Pay	10,369	66.05%
Total	15,698	100.00%





## Summary of Property Tax Revenue:

Current Month	Year-to-Date	Budget Amount	Percentage
Property Taxes	\$ 8,136	\$ 3,875,000	0.21%





### **Investment Summary**



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.

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.

# Fiscal Year 2019-20 Detail Budget Status

[Detailed information can be found on pages 16 to 25 of 25]

The revenue and expense budget status for the 2019-20 Fiscal Year is provided for your review.

# **Questions or Comments**

If you have any questions about a particular budget account, please do not hesitate to contact the Chief Financial Officer 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.

Summary of Revenue Budget									
As of October 31, 2019 (28% of Budget Cycle)									
Division	С	Current Month Year-to-Date Budget Amount Percen							
Water	\$	1,146,238	\$	3,869,689	\$	14,455,500	26.77%		
Sewer	\$	1,007,900	\$	3,496,775	\$	12,217,712	28.62%		
Recycled Water	\$	112,653	\$	342,376	\$	1,301,447	26.31%		
District Revenue	\$	2,266,791	\$	7,708,840	\$	27,974,659	27.56%		

Summary of Water Budget vs. Expenses As of October 31, 2019 (28% of Budget Cycle)									
Department	Department Current Month Year-to-Date Budget Amount Percentage								
Water Resources	\$	320,197	\$	1,582,167	\$	5,220,192	30.31%		
Public Works	\$	207,961	\$	1,078,788	\$	3,176,293	33.96%		
Administration	\$	251,833	\$	1,190,685	\$	3,756,403	31.70%		
Long Term Debt	\$	-	\$	1,745,648	\$	2,292,612	76.14%		
Asset Acquisition	\$	-	\$	-	\$	-	0.00%		
TOTAL	\$	779,991	\$	5,597,289	\$	14,445,500	38.75%		

Summary of Sewer Budget vs. Expenses									
As of October 31, 2019 (28% of Budget Cycle)									
Department	Οι	Irrent Month		Year-to-Date	Βι	udget Amount	Percentage		
Treatment	\$	292,163	\$	1,376,704	\$	4,198,162	32.79%		
Administration	\$	146,030	\$	1,020,502	\$	2,803,515	36.40%		
Environmental Control	\$	87,837	\$	430,735	\$	1,382,316	31.16%		
Long Term Debt	\$	-	\$	2,923,669	\$	3,833,719	76.26%		
Asset Acquisition	\$	-	\$	-	\$	-	0.00%		
TOTAL	\$	526,030	\$	5,751,610	\$	12,217,712	47.08%		

Summary of Recycled Water Budget vs. Expenses As of October 31, 2019 (28% of Budget Cycle)								
Department	Department Current Month Year-to-Date Budget Amount					Percentage		
Administration		\$	90,522	\$	370,719	\$	1,301,447	28.49%
	TOTAL	\$	90,522	\$	370,719	\$	1,301,447	28.49%
District Ex		\$	1,396,543	\$	11,719,617	\$	27,964,659	41.91%

	Water Division	GL#		Balan <u>ce</u>
	*ID 1 Construction Funds	02-10216	\$	293,145.85
	*ID 2 Construction Funds	02-10217	\$	80,409.31
b	*FCC - Debt Service YVRWFF Phase I	02-10401	\$	(5,808,518.63)
i <u>c</u> te	*FCC - Future YVRWFF Phase II & III	02-10403	\$	545,302.54
str	*FCC - Recycled System	02-10410	\$	(670,880.10)
Å	*FCC - Booster Pumping Plants	02-10411	\$	897,707.00
	*FCC - Pipeline Facilities	02-10412	\$	817,644.68
	*FCC - Water Storage Reservoirs	02-10413	\$	2,517,479.13
	Depreciation Reserves	02-10310	\$	1,011,070.31
_	Infrastructure Reserves	02-10311	\$	3,875,450.51
ling	Sustainability Fund	02-10313	\$	132,915.86
rat	Rate Stabilization Fund	02-10314	\$	500,209.14
be	Imported Water Fund - MUNI	02-10315	\$	626,636.53
0	Imported Water Fund - SGPWA	02-10316	\$	884,591,93
	Operating Funds:		\$	(3,850,827,59)
		- Total Water Division	\$	1,852,336.47
	Sewer Division	GL#		Balance
	*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
eq	*SRF Reserve Fund - Crow St	03-10221	\$	19,255.00
<u>i</u>	*FCC - Debt Service WWTP Expansion & Upgrad	le 03-10405	\$	2,972,558.58
esti	*FCC - Future WWTP Expansion	03-10407	\$	2,188,937.27
Ľ۳	*FCC - Sewer Interceptors	03-10415	\$	(625,337.91)
	*FCC - Lift Stations	03-10416	\$	429,888.31
	*FCC - Effluent Disposal Facilities	03-10417	\$	(1,365,367.00)
	*FCC - Salt Mitigation Facilities	03-10418	\$	(8,010,760.14)
	Project Fund - Encumbered	03-10215	\$	646,500.00
ti	Depreciation Reserves	03-10310	\$	4,145,522.10
erai	Infrastructure Reserves	03-10311	\$	5,310,295.80
۳ ۳	Rate Stabilization Fund	03-10314	\$	1,464,394.90
	Operating Funds:	_	\$	(4,338,203.46)
	Total	Nastewater Division	\$	3,711,591.45
	Provolod Water Division	<u> </u>		Balanee
<b>1</b> 7	*ECC - Recycled System	OA 10410	¢	224 638 22
ite	*ECC - Reaster Pumping Plants	04-10410	φ Φ	172 226 10
iti	*ECC - Dipolino Escilitios	04-10411	φ Φ	1 077 832 73
Ses	*ECC - Mater Starage Beconvoire	04-10412	ጥ ድ	1,077,032.73
	Project Fund Ensumbered	04-10413	φ Φ	920,073.43
ti	Project Fund - Encumpered	04-10210	ф Ф	-
era	Infrastructure Posenves	04-10310	φ Φ	21,994.09 202 A02 24
۱å	Operating Funder	04-10311	φ Φ	292,492.0   95 004 00
	joperaung Funds:	- Ind Water Division	¢	2 802 201 19
	i otal Rec	VCIEU WALET DIVISION	φ	2,002,201.10

DISTRICT TOTAL \$ 8,366,129.10

\*=Restricted Funds

# Cash Flow Report for Fiscal Year 2019-20

Financial Obligations for Fiscal Year 2019-20								
			Term of					
Due Date	Fund	Description	Obligation		Amount			
9/1/2019	Water	2015A Bond Payment - YVRWFF	2015-2034	\$	1,745,931.25			
9/10/2019	Sewer	SRF Payment - WRWRF	2009-2028	\$	2,923,668.75			
12/31/2019	Sewer	SRF Payment - Yucaipa Regional Brineline	2013-2032	\$	649,273.50			
3/1/2020	Water	2015A Bond Payment - YVRWFF	2015-2034	\$	546,681.25			
3/31/2020	Sewer	SRF Payment - Recycled Reservoir R-10.3	2014-2033	\$	54,277.31			
3/31/2020	Sewer	SRF Payment - Desalinization at WRWRF	2014-2033	\$	185,251.30			
3/31/2020	Sewer	SRF Payment - Crow Street/Recycled Booster B-12.1	2016-2035	\$	21,233.27			
			Total	\$	6,126,316.63			

Payment Schedule and Cash Flow Requirements for Fiscal Year 2019-20



Check	Check		
Date	Number	Payee	Amount
10/1/2019	35535	Ameripride Uniform Services	\$ 1,199.47
10/1/2019	35536	Arrow Staffing	\$ 2,361.22
10/1/2019	35537	Association of Environmental Professiona	\$ 175.00
10/1/2019	35538	Best Home Center	\$ 286.57
10/1/2019	35539	Brenntag Pacific, Inc	\$ 14,502.22
10/1/2019	35540	CDW LLC	\$ 1,035.34
10/1/2019	35541	DC Frost Associates, Inc.	\$ 134,465.80
10/1/2019	35542	Epic Pest Management	\$ 85.00
10/1/2019	35543	Frontier Communications	\$ 158.12
10/1/2019	35544	Hasa, Inc.	\$ 7,574.74
10/1/2019	35545	Houston & Harris PCS, Inc.	\$ 1,800.00
10/1/2019	35546	Inland Water Works Supply Co.	\$ 145.24
10/1/2019	35547	Konica Minolta Business Solutions	\$ 328.03
10/1/2019	35548	Lawyers Title	\$ 750.00
10/1/2019	35549	MailFinance Inc.	\$ 353.07
10/1/2019	35550	MBC Applied Environmental Sciences	\$ 1,350.00
10/1/2019	35551	Novozymes Biologicals, Inc.	\$ 1,700.00
10/1/2019	35552	SB CNTY-Fire Protection District	\$ 2,373.00
10/1/2019	35553	SCE Rosemead	\$ 268,924.78
10/1/2019	35554	Southern CA Emergency Medicine, Inc.	\$ 450.00
10/1/2019	35555	Spectrum Business	\$ 2,649.00
10/1/2019	35556	U.S. Telepacific Corp	\$ 2,657.99
10/1/2019	35557	Westech Engineering	\$ 273.44
10/1/2019	35558	Atkinson, Andelson, Loya, Ruud & Romo	\$ 162.50
10/1/2019	35559	Blue Shield of California	\$ 3,703.40
10/1/2019	35560	Nippon Life Insurance Co.	\$ 2,806.25
10/1/2019	35561	Standard Dental Insurance Co.	\$ 1,552.24
10/1/2019	35562	Standard Insurance Vision	\$ 274.60
10/1/2019	35563	Western Dental Services Inc.	\$ 251.16
10/1/2019	35564	YVWD-Petty Cash	\$ 327.86
10/7/2019	35565	ADS, LLC	\$ 4,275.00
10/7/2019	35566	Ameripride Uniform Services	\$ 1,213.27
10/7/2019	35567	Armorcast Products Company	\$ 13,292.04
10/7/2019	35568	Arrow Staffing	\$ 1,150.66
10/7/2019	35569	AutoZone Stores LLC	\$ 118.48
10/7/2019	35570	Backflow Apparatus & Valve Co.	\$ 121.88
10/7/2019	35571	Best Home Center	\$ 182.76
10/7/2019	35572	Brenntag Pacific, Inc	\$ 27,471.05
10/7/2019	35573	Cal-Mesa Steel Supply, Inc.	\$ 80.81
10/7/2019	35574	Caselle, Inc.	\$ 1,989.00
10/7/2019	35575	Clinical Laboratory of San Bernardino	\$ 6,194.50
10/7/2019	35576	Coverall North America, Inc.	\$ 1,331.00
10/7/2019	35577	CraneVeyor Corp.	\$ 880.00
10/7/2019	35578	Crown Ace Hardware - Yucaipa	\$ 98.16
10/7/2019	35579	Fastenal Company	\$ 413.76
10/7/2019	35580	First American Data Tree, LLC	\$ 50.00
10/7/2019	35581	Fuel Equipment Services, Inc.	\$ 1,245.19

Check	Check		
Date	Number	Payee	Amount
10/7/2019	35582	G&G Environmental Compliance, Inc	\$ 3,862.11
10/7/2019	35583	Harrington Ind. Plastic, LLC	\$ 1,830.40
10/7/2019	35584	Home Depot U.S.A. Inc	\$ 796.80
10/7/2019	35585	House Of Quality, Parts Plus	\$ 202.72
10/7/2019	35586	Houston & Harris PCS, Inc.	\$ 1,800.00
10/7/2019	35587	JW D'Angelo Co.	\$ 256.22
10/7/2019	35588	Krieger & Stewart	\$ 42,133.83
10/7/2019	35589	Les Schwab Tire Center	\$ 91.11
10/7/2019	35590	Merit Oil Company	\$ 6,499.28
10/7/2019	35591	Myers & Sons Hi-Way Safety Inc.	\$ 268.05
10/7/2019	35592	NetComp Technologies, Inc.	\$ 2,950.00
10/7/2019	35593	Pacific Coast Landscape & Design, Inc.	\$ 2,645.00
10/7/2019	35594	Pall Corporation	\$ 721,564.67
10/7/2019	35595	Pall Corporation	\$ 781,187.50
10/7/2019	35596	Polydyne Inc.	\$ 3,462.86
10/7/2019	35597	Ponton Industries, Inc	\$ 2,393.13
10/7/2019	35598	Q Versa, LLC	\$ 15,547.44
10/7/2019	35599	Redline	\$ 16,142.01
10/7/2019	35600	Risk Sciences	\$ 1,699.62
10/7/2019	35601	SB CNTY-Treasurer-Tax	\$ 54.62
10/7/2019	35602	SCCI, Inc.	\$ 350.00
10/7/2019	35603	Sinclair Rock and Sand Inc.	\$ 3,950.00
10/7/2019	35604	South Coast A.Q.M.D.	\$ 13,402.02
10/7/2019	35605	Sturdivan Emergency Management Consultin	\$ 4,500.00
10/7/2019	35606	The Gas Company	\$ 53.95
10/7/2019	35607	Transene Company, Inc.	\$ 302.99
10/7/2019	35608	Underground Service Alert Of So. CA	\$ 336.70
10/7/2019	35609	REVIZE SOFTWARE SYSTEMS	\$ 6.800.00
10/15/2019	35610	California State Disbursement Unit	\$ 743.52
10/15/2019	35611	IBEW	\$ 580.00
10/15/2019	35612	WageWorks Inc.	\$ 1,340.00
10/21/2019	35613	Premier Escrow Group Services	\$ 5,000.00
10/21/2019	35614	All American Sewer Tools	\$ 345.48
10/21/2019	35615	Ameripride Uniform Services	\$ 2,501.15
10/21/2019	35616	Aqua-Metric Sales Company	\$ 227,823.11
10/21/2019	35617	Armorcast Products Company	\$ 16,615.06
10/21/2019	35618	Arrow Staffing	\$ 2,797.34
10/21/2019	35619	Assoc. SB Cty Special Districts	\$ 70.00
10/21/2019	35620	AT&T Mobility	\$ 2,508.00
10/21/2019	35621	Auto Care Clinic	\$ 1,312.51
10/21/2019	35622	AutoZone Stores LLC	\$ 241.35
10/21/2019	35623	Bay Alarm Company	\$ 95.00
10/21/2019	35624	Best Home Center	\$ 575.66
10/21/2019	35625	Brenntag Pacific, Inc	\$ 21,430.02
10/21/2019	35626	BSK Associates	\$ 1,105.00
10/21/2019	35627	C & B Crushing, Inc.	\$ 120.00
10/21/2019	35628	California Water Environment Association	\$ 192.00

Check	Check		
Date	Number	Payee	Amount
10/21/2019	35629	Central Communications	\$ 1,471.19
10/21/2019	35630	Contron Scada Systems	\$ 3,762.00
10/21/2019	35631	Corelogic, Inc.	\$ 330.00
10/21/2019	35632	Custom Concrete System	\$ 14,235.00
10/21/2019	35633	Donald Kent Stone	\$ 540.00
10/21/2019	35634	Doug's Filter Service, Inc.	\$ 480.00
10/21/2019	35635	Dudek & Associates, Inc	\$ 2,027.04
10/21/2019	35636	Emergency Power Controls, Inc.	\$ 7,315.00
10/21/2019	35637	Evans-Hydro Inc.	\$ 7,714.07
10/21/2019	35638	Evoqua Water Technologies LLC	\$ 3,654.89
10/21/2019	35639	Frontier Communications	\$ 163.60
10/21/2019	35640	Geoscience Support Services, Inc.	\$ 13,784.36
10/21/2019	35641	Grainger	\$ 358.64
10/21/2019	35642	Harrington Ind. Plastic, LLC	\$ 2,308.84
10/21/2019	35643	Hasa, Inc.	\$ 7,603.01
10/21/2019	35644	Houston & Harris PCS, Inc.	\$ 1,800.00
10/21/2019	35645	Inland Water Works Supply Co.	\$ 637.13
10/21/2019	35646	Integrity Hose and Fittings	\$ 445.96
10/21/2019	35647	John Deere Financial f.s.b.	\$ 846.74
10/21/2019	35648	JW D'Angelo Co.	\$ 10,442.57
10/21/2019	35649	Konica Minolta Business Solutions	\$ 1,296.95
10/21/2019	35650	Les Schwab Tire Center	\$ 1,480.11
10/21/2019	35651	LUZ Investment Corp.	\$ 408.65
10/21/2019	35652	Merit Oil Company	\$ 7,449.41
10/21/2019	35653	Mission Communications, LLC	\$ 563.40
10/21/2019	35654	Myers & Sons Hi-Way Safety Inc.	\$ 15,337.18
10/21/2019	35655	NetComp Technologies, Inc.	\$ 1,700.00
10/21/2019	35656	Nixon-Egli Equipment Co. of So. Calif. I	\$ 2,028.06
10/21/2019	35657	Northern Safety Co. Inc	\$ 406.43
10/21/2019	35658	Pollardwater	\$ 434.22
10/21/2019	35659	Pro-Pipe & Supply, Inc.	\$ 339.97
10/21/2019	35660	Quinn Company	\$ 228.00
10/21/2019	35661	Red Alert Special Couriers	\$ 982.51
10/21/2019	35662	Redline	\$ 6,968.70
10/21/2019	35663	Riverside County Treasurer	\$ 192.70
10/21/2019	35664	SB CNTY-Solid Waste Mgmt Div	\$ 143.86
10/21/2019	35665	SB CNTY-Solid Waste Mgmt Div	\$ 1,636.96
10/21/2019	35666	Spectrum Business	\$ 3,668.00
10/21/2019	35667	Steven Enterprises, Inc	\$ 369.00
10/21/2019	35668	The Counseling Team International	\$ 825.00
10/21/2019	35669	Time Warner Cable	\$ 280.95
10/21/2019	35670	Westech Engineering	\$ 2,881.05
10/21/2019	35671	Yucaipa Disposal, Inc.	\$ 427.52
10/21/2019	35672	Yucaipa Valley Water District	\$ 41,562.06
10/28/2019	35673	David L. Wysocki	\$ 4,125.00
10/28/2019	35674	Delta Partners, LLC	\$ 7,500.00
10/28/2019	35675	Dudek & Associates, Inc	\$ 22,877.95

Check	Check		
Date	Number	Payee	Amount
10/28/2019	35676	Geoscience Support Services, Inc.	\$ 95,550.21
10/28/2019	35677	One Stop Landscape Supply Inc	\$ 19,538.00
10/28/2019	35678	Separation Processes, Inc.	\$ 23,724.00
10/28/2019	35679	ADS, LLC	\$ 4,275.00
10/28/2019	35680	American Water Works Assoc.	\$ 286.00
10/28/2019	35681	Ameripride Uniform Services	\$ 1,197.15
10/28/2019	35682	Auto Care Clinic	\$ 170.81
10/28/2019	35683	AutoZone Stores LLC	\$ 49.00
10/28/2019	35684	Backflow Prevention Device Inspections,	\$ 4,247.55
10/28/2019	35685	Best Home Center	\$ 19.38
10/28/2019	35686	BofA Credit Card	\$ 4,102.11
10/28/2019	35687	Brenntag Pacific, Inc	\$ 7,804.47
10/28/2019	35688	BSK Associates	\$ 715.00
10/28/2019	35689	California Special Districts Association	\$ 7,615.00
10/28/2019	35690	California Water Environment Association	\$ 384.00
10/28/2019	35691	Calmat Company	\$ 2,608.57
10/28/2019	35692	Cal's Towing	\$ 100.00
10/28/2019	35693	City of Redlands	\$ 500.00
10/28/2019	35694	Cobb's Printing, LLC	\$ 242.98
10/28/2019	35695	Dinosaur Tire Inc.	\$ 70.00
10/28/2019	35696	Epic Pest Management	\$ 85.00
10/28/2019	35697	Frontier Communications	\$ 158.35
10/28/2019	35698	Grainger	\$ 114.34
10/28/2019	35699	Home Depot U.S.A. Inc	\$ 265.25
10/28/2019	35700	Houston & Harris PCS, Inc.	\$ 2,500.00
10/28/2019	35701	Inland Water Works Supply Co.	\$ 2,971.75
10/28/2019	35702	In-Situ Inc.	\$ 227.97
10/28/2019	35703	JW D'Angelo Co.	\$ 113.63
10/28/2019	35704	Koritas Tires Inc.	\$ 959.42
10/28/2019	35705	Management Action Programs Inc	\$ 2,500.00
10/28/2019	35706	Merit Oil Company	\$ 3,477.21
10/28/2019	35707	Northern Safety Co. Inc	\$ 422.92
10/28/2019	35708	Office Solutions Business Products & Ser	\$ 273.15
10/28/2019	35709	Pro-Pipe & Supply, Inc.	\$ 368.17
10/28/2019	35710	R.F MacDonald Co.	\$ 33,311.46
10/28/2019	35711	Redline	\$ 2,610.98
10/28/2019	35712	SB CNTY-Solid Waste Mgmt Div	\$ 154.04
10/28/2019	35713	SCCI, Inc.	\$ 905.00
10/28/2019	35714	SCE Rosemead	\$ 238,822.40
10/28/2019	35715	Separation Processes, Inc.	\$ 1,183.00
10/28/2019	35716	Spectrum Business	\$ 2,649.00
10/28/2019	35717	State Water Resources Control Board	\$ 11,898.00
10/28/2019	35718	Steven Enterprises, Inc	\$ 984.39
10/28/2019	35719	United Rentals Inc.	\$ 338.79
10/28/2019	35720	UPS Store#1504/ Mail Boxes Etc.	\$ 26.31
10/28/2019	35721	US Bank	\$ 11,557.38
10/28/2019	35722	VOID	\$ -

Check	Check		
Date	Number	Payee	Amount
10/28/2019	35723	VOID	\$ -
10/28/2019	35724	VOID	\$ -
10/28/2019	35725	VOID	\$ -
10/28/2019	35726	VOID	\$ -
10/28/2019	35727	VOID	\$ -
10/28/2019	35728	VOID	\$ -
10/28/2019	35729	VOID	\$ -
10/28/2019	35730	Aflac	\$ 3,019.68
10/28/2019	35731	Blue Shield of California	\$ 3,703.40
10/28/2019	35732	California State Disbursement Unit	\$ 743.52
10/28/2019	35733	Nippon Life Insurance Co.	\$ 2,806.25
10/28/2019	35734	Standard Dental Insurance Co	\$ 1,552.24
10/28/2019	35735	Standard Insurance Vision Plan	\$ 274.60
10/28/2019	35736	WageWorks Inc.	\$ 1,340.00
10/28/2019	35737	Western Dental Services Inc.	\$ 251.16
10/29/2019	35738	Berkshire Hathaway Homestate Companies	\$ 26,187.30
10/29/2019	35739	Dennis Neff	\$ 649.35
10/29/2019	35740	Joan Cadiz	\$ 886.89
10/29/2019	35741	Joe DeSalliers	\$ 604.67
10/29/2019	35742	Peggy Little	\$ 649.21
10/29/2019	35743	Robert Wall	\$ 649.35
10/29/2019	35744	WageWorks, Inc.	\$ 186.50
		-	\$ 3,176,876.77
10/1/2019	electronic pmt	Public Employees' Retirement System	\$ 700.00
10/1/2019	electronic pmt	Public Employees' Retirement System	\$ 31,320.30
10/1/2019	electronic pmt	CalPERS - HEALTH	\$ 91,806.27
10/11/2019	electronic pmt	IRS	\$ 58,839.98
10/11/2019	electronic pmt	Payroll Direct Deposit	\$ 150,021.00
10/11/2019	electronic pmt	CA-EDD	\$ 10,100.29
10/11/2019	electronic pmt	CA-PERS Supplemental Income 457 Plan	\$ 27,526.34
10/15/2019	electronic pmt	CalPERS - HEALTH	\$ 1,288.89
10/15/2019	electronic pmt	VOYA-457	\$ 5,475.57
10/15/2019	electronic pmt	Public Employees' Retirement System	\$ 31,501.41
10/23/2019	electronic pmt	CalPERS - HEALTH	\$ 91,836.41
10/25/2019	electronic pmt	IRS	\$ 57,086.33
10/25/2019	electronic pmt	CA-EDD	\$ 9,922.14
10/25/2019	electronic pmt	Payroll Direct Deposit	\$ 147,202.13
10/25/2019	electronic pmt	CA-PERS Supplemental Income 457 Plan	\$ 24,714.56
10/25/2019	electronic pmt	VOYA-457	\$ 3,411.84
10/25/2019	electronic pmt	Public Employees' Retirement System	\$ 31,284.53
			\$ 774,037.99

# **Investment Summary - October 2019**

U.S. TREASURIES								
· ·								
Quantity	Description	Cusip	Maturity Date	Yield	Cos	t of Purchase	М	arket Value
500,000	US Treasury Bill	912796SV2	June 18, 2020	2.150%	\$	491,590.83	\$	522,000.56
500,000			Total Values		\$	491,590.83	\$	522,000.56
Money Market Account Activity-Beginning Balance							\$	28,388.32
7/31/17 - Bond Interest							\$	-
7/31/18 - Dividend/Interest							\$	2.24
Cusip 912796QM4 Accrued Interest Paid								
Business Account Fee								
	Income						\$	2.24
Intra-Bank Transfers to/from Investment Checking							\$	<u> </u>
Fund Transfers							\$	-
Cusip Maturity								
Redemptions							\$	-
	Cusip Purchase							
	Purchases						\$	-
Ending Balance - Money Market							\$	28,390.56
US Treasury Securities Investment Principal							\$	491,590.83
Total Assets							\$	519,981.39

Note: As of 11/6/19, the updated treasury information for October has not been received. The information above is as of 9/30/19.
110,527.49

## **Investment Summary - October 2019**

LOCAL AGENCY INVESTMENT FUND								
PERIOD	W	TOTAL /ITHDRAWAL AMOUNT	то	TAL DEPOSIT AMOUNT	م اا (Ql	ACCRUED NTEREST JARTERLY)	EN	DING BALANCE
July 31, 2019	\$	-	\$	-	\$	56,327.40	\$	10,343,772.08
August 31, 2019	\$	(2,900,000.00)	\$	-	\$	-	\$	7,443,772.08
September 30, 2019	\$	-	\$	-	\$	-	\$	7,443,772.08
October 31, 2019	\$	(1,000,000.00)	\$	-	\$	54,200.09	\$	6,497,972.17
November 30, 2019	\$	-	\$	-	\$	-	\$	6,497,972.17
December 31, 2019	\$	-	\$	-	\$	-	\$	6,497,972.17
January 31, 2020	\$	-	\$	-	\$	-	\$	6,497,972.17
February 28, 2020	\$	-	\$	-	\$	-	\$	6,497,972.17
March 31, 2020	\$	-	\$	-	\$	-	\$	6,497,972.17
April 30, 2020	\$	-	\$	-	\$	-	\$	6,497,972.17
May 31, 2020	\$	-	\$	-	\$	-	\$	6,497,972.17
June 30, 2020	\$	-	\$	-	\$	-	\$	6,497,972.17

#### L.A.I.F. INCOME SUMMARY

#### CURRENT QUARTER FY YEAR-TO-DATE

INCOME RECEIVED

\$ 54,200.09 \$



FY 2019-20 Water Revenue								
G/L					a (11a		(	07
ACCOUNT#		•	BUDGET	•	Oct '19	•	rear to Date	% 44.000/
02-400-40010	Sales-water & Non Potable	\$	5,600,000	\$	682,371	\$	2,314,652	41.33%
02-400-40011	Sales-Construction Water	\$	100,000	\$	3,494	\$	7,052	7.05%
02-400-40012	Sales-Imported Water-SGPWA	\$	250,000	\$	55,220	\$	217,815	87.13%
02-400-40013	Sales-Imported Water-WUNI	\$	850,000	\$	64,397	\$	191,673	22.55%
02-400-40014	Sales-Disc (Multi Unit) Commdy	\$	(110,000)	\$	(11,535)	\$	(39,282)	35.71%
02-400-40015	Sales-Wholesale Water	\$	200,000	\$	6,899	\$	22,830	11.42%
02-400-40016	Sales-Establish Service Fee	\$	6,000	\$	450	\$	2,000	33.33%
02-400-41000	Sales-Service Demand Charges	\$	3,500,000	\$	269,792	\$	927,862	26.51%
02-400-41001	Sales-Fire Srv Standby Fees	\$	40,000	\$	3,447	\$	11,046	27.61%
02-400-41003	Sales-Const Water Minimum Chg	\$	5,000	\$	14	\$	24	0.47%
02-400-41005	Sales-Disc (Multi Units)-SC	\$	(135,000)	\$	(11,275)	\$	(39,102)	28.96%
02-400-41010	Unauthorized Use of Water Chrg	\$	2,000	\$	-	\$	-	0.00%
02-400-41110	Meter/Lateral Installation	\$	100,000	\$	13,172	\$	70,274	70.27%
02-400-41112	Fire Flow Test Fees	\$	4,500	\$	800	\$	1,800	40.00%
02-400-41113	Discconnect & Reconnect Fees	\$	100,000	\$	5,400	\$	17,900	17.90%
02-400-41121	Delinquent Payment Charges	\$	135,000	\$	10,835	\$	52,474	38.87%
02-400-41124	Bad Debt Write-Off & Recovery	\$	(20,000)	\$	-	\$		0.00%
02-421-42122	Revenue - Other, Operating	\$	-	\$	-	\$	(170)	N/A
02-421-42123	Admin, Management & Acctg Fees	\$	210,000	\$	17,500	\$	70,000	33.33%
02-430-43010	Interest Earned	\$	115,000	\$	25,518	\$	29,312	25.49%
02-431-43110	Property Tax - Unsecured	\$	250,000	\$	8,154	\$	8,154	3.26%
02-431-43120	Property Tax - Secured	\$	3,000,000	\$	-	\$		0.00%
02-431-43130	Tax Collection - Prior	\$	45,000	\$	-	\$	-	0.00%
02-431-43140	Taxes - Other	\$	180,000	\$	(17)	\$	(17)	-0.01%
02-491-49110	Rental Income	\$	3,000	\$	-	\$	-	0.00%
02-491-49150	Revenue - Misc Non-Operating	\$	25,000	\$	1,603	\$	3,392	13.57%
 	WATER OPERATING REVENUE	\$	14,455,500	\$	1,146,238	\$	3,869,689	26.77%
	Transfor Boson (o Fund	ሱ		¢		ሱ		
		ф		\$		ф	-	
02-480-48002	Grants	\$	700,000	\$	-	\$	-	0.00%
02-480-48901	Contrib Cap-Capacity Fees	\$	-	\$	26,105	\$	(141,422)	N/A
02-480-48902	Contrib Cap-Sustainability	\$	-	\$	2,642	\$	45,266	N/A
 		~			4 4 9 4 6 6 4			04.000
i	TOTAL WATER REVENUE	\$	15,155,500	\$	1,174,984	\$	3,773,533	24.90%

NOTE: Plan check & inspection fees to 02-42122

FY 2019-20 Sewer Revenue								
G/∟ ACCOUNT#	DESCRIPTION		BUDGET		Oct '19	Y	ear to Date	%
03-400-40016	Sales-Establish Service Fee	\$	500	\$	-	\$		0.00%
03-400-41000	Sales-Sewer Charges	\$	12,132,712	\$	989,900	\$	3,476,944	28.66%
03-400-41005	Sales-Disc (Multi Units)-SC	\$	(200,000)	\$	(18,255)	\$	(64,908)	32.45%
03-400-41110	Meter/Lateral Installation	\$	15,000	\$	-	\$	-	0.00%
03-400-41121	Penalty - Late Charges	\$	125,000	\$	11,146	\$	49,103	39.28%
03-400-41124	Bad Debt Write-Off & Recovery	\$	(15,000)	\$	-	\$	-	0.00%
03-400-41131	Front Footage Fees	\$	55,000	\$	-	\$	-	0.00%
03-421-42122	Revenue - Other, Operating	\$	2,000	\$	720	\$	11,246	562.30%
03-430-43010	Interest Earned	\$	100,000	\$	24,390	\$	24,390	24.39%
03-431-43110	Property Tax - Unsecured	\$	-	\$	-	\$	-	-
03-431-43120	Property Tax - Secured	\$	-	\$	-	\$	-	-
03-431-43130	Tax Collection - Prior	\$	-	\$	-	\$	-	-
03-431-43140	Taxes - Other	\$	-	\$		\$	-	-
03-491-49150	Revenue - Misc Non-Operating	\$	2,500	\$	-	\$	-	0.00%
	SEWER OPERATING REVENUE	\$	12,217,712	\$	1,007,900	\$	3,496,775	28.62%
03-480-48002	Grants	\$		\$	-	\$	-	-
03-480-48901	Contrib Cap-Capacity Fees	\$	-	\$	104,487	\$	558,497	-
03-480-48905	Contrib Cap-Infrastructure	\$		\$	16,500	\$	79,500	-
	TOTAL SEWER REVENUE	\$	12,217,712	\$	1,128,887	\$	4,134,772	33.84%

	FY 2019-20 Recy	cleo	d Revenue	)		i	i	
G/L ACCOUNT#	DESCRIPTION	E	BUDGET		Oct '19		Year to Date	%
04-400-40010	Sales-Water & Non Potable	\$	663,947	\$	90,880	\$	276,363	41.62%
04-400-40011	Sales-Construction Water	\$	45,000	\$	-	\$	45	0.10%
04-400-41000	Sales-Service Demand Charges	\$	90,000	\$	8,403	\$	29,387	32.65%
04-400-41003	Sales-Const Water Minimum Chg	\$	1,000	\$	_	\$	-	0.00%
04-400-41110	Meter/Lateral Installation	\$	70,000	\$	7,080	\$	29,097	41.57%
04-400-41121	Penalty - Late Charges	\$	5,000	\$	870	\$	2,064	41.29%
04-400-41122	Revenue - Other, Operating	\$	500	\$	-	\$	- 1	0.00%
04-430-43010	Interest Earned	\$	25,000	\$	5,420	\$	5,420	21.68%
04-431-43110	Property Tax - Unsecured	\$	_	\$		\$	-	N/A
04-431-43120	Property Tax - Secured	\$	400,000	\$	_	\$	- 1	0.00%
04-431-43130	Tax Collection - Prior	\$	-	\$	-	\$	- [	N/A
04-431-43140	Taxes - Other	\$	_	\$	-	\$	-	N/A
04-491-49150	Revenue-Misc Non-Operating	\$	1,000	\$	-	\$	(1)	-0.07%
	RECYCLED OPERATING REVENUE	\$	1,301,447	\$	112,653	\$	342,376	26.31%
04-480-48002	Grants	\$		\$		\$	-	N/A
04-480-48901	Contrib Cap-Capacity Fees	\$	-	\$	117,647	\$	473,780	N/A
	TOTAL RECYCLED REVENUE	\$	1,301,447	\$	230,300	\$	816,156	62.71%

FY 2019-20 Water Expenses								
G/L ACCOUNT								
#	DESCRIPTION		BUDGET		Oct '19	Y	ear to Date	%
02-501-50010	Labor	\$	1,222,703	\$	58,003	\$	268,687	21.97%
02-501-50011	Labor - Credit	\$	_	\$	-	\$	-	N/A
02-501-50013	Benefits-FICA	\$	93,537	\$	5,242	\$	24,925	26.65%
02-501-50014	Benefits-Life Insurance	\$	6,264	\$	123	\$	717	11.45%
02-501-50016	Benefits-Health & Def Comp	\$	251,826	\$	16,251	\$	84,898	33.71%
02-501-50017	Benefits-Disability Insurance	\$	11,004	\$	948	\$	5,971	54.26%
02-501-50019	Benefits-Workers Compensation	\$	33,013	\$	591	\$	2,580	7.82%
02-501-50021	Benefits-PERS Employee	\$	-	\$	_	\$	-	N/A
02-501-50022	Benefits-PERS Employer	\$	183,405	\$	4,023	\$	21,508	11.73%
02-501-50023	Benefits-Uniforms	\$	6,525	\$	291	\$	2,682	41.11%
02-501-50024	Benefits-Vacation & Sick Pay	\$	8,000	\$	4,898	\$	32,009	400.11%
02-501-50025	Benefits-Boots	\$	8,415	\$	-	\$	2,700	32.09%
02-501-51003	R&M - Structures	\$	300,000	\$	9,942	\$	99,933	33.31%
02-501-51011	R&M - Valves	\$	20,000	\$	131	\$	232	1.16%
02-501-51115	Laboratory Supplies	\$		\$	-	\$	-	N/A
02-501-51140	General Supplies & Expenses	\$	3,000	\$	26	\$	445	14.84%
02-501-51210	Utilities - Power Purchases	\$	1,300,000	\$	131,277	\$	475,403	36.57%
02-501-51211	Utilities - Electricity	\$	5,000	\$	261	\$	1,027	20.53%
02-501-51316	Imported Water Purchases	\$	1,075,000	\$	-	\$	316,922	29.48%
02-501-54019	Licenses & Permits	\$	65,000	\$	-	\$	1,192	1.83%
02-501-54110	Laboratory Services	\$	77,500	\$	-	\$	16,511	21.30%
02-501-57040	YVRWFF-Crystal Creek Exp	\$	550,000	\$	88,189	\$	223,828	40.70%
	WATER RESOURCE TOTALS	\$	5,220,192	\$	320,197	\$	1,582,167	30.31%
00 500 50040		<b>^</b>	4 500 044	•	405 440	•	474.004	00 770/
02-503-50010	Labor	\$ ¢	1,593,344	\$	105,449	\$	474,324	29.77%
02-503-50011	Labor - Credit	\$ ¢	-	\$ ¢	-	\$	(447)	N/A
02-503-50013	Benefits-FICA	\$ ¢	121,891	\$	9,407	\$ ¢	42,089	34.53%
02-503-50014	Benefits-Life Insurance	\$ ¢	10,440	\$ ¢	290	\$	1,460	13.99%
02-503-50016	Benefits-Health & Der Comp	\$ ¢	425,106	\$ ¢	38,723	\$	191,857	45.13%
02-503-50017	Benefits-Disability insurance	\$ ¢	14,340	\$ ¢	1,722	\$ ¢	7,950	55.44%
02-503-50019	Benefits DEDS Employee	\$ ¢	43,020	\$ ¢	591	\$ ¢	2,798	0.5U%
02-503-50021	Benefits PERS Employee	ф Ф	-	¢ Þ	-	ф Ф	-	16 100/
02-503-50022	Benefita Uniforma	ф Ф	239,002	¢ Þ	1,100	ф Ф	30,404	67.690/
02-503-50023	Benefits Vagation & Sick Day	ф Ф	10,675	ф С	007	ф Ф	7,300	07.00%
02-503-50024	Benefits Pacto	φ ¢	4,000	ф С	0,070	ф С	37,200	930.1970
02-503-50025	Denenis-Duois	ወ ድ	207 500	ф С	-	ф С	9,000	27.40%
02-503-51001	Rain - Vehicles & Equipment	ф Ф	207,500	ф Ф	24,407	ф Ф	90,132 1 220	43.44%
02-503-51011	P&M - Pipelines	φ ¢	200,000	ф С	635 109	ф С	133 116	66 72%
02-503-51020	R&M - Sarvice Lines	φ ¢	200,000	φ ¢	2 100	φ ¢	18 885	10 67%
02-503-51021	R&M - Fire Hydrante	φ \$	50,000	φ ¢	5,420	φ ¢	762	1 52%
02-503-51022	Renair & Maintenance Rackflow	φ ¢	65 000	φ Φ	-	ф Ф	16 606	25 58%
02-503-51029	R&M - Motors	φ ¢	30,000	φ Φ	1 1/12	φ Φ	1 660	5 520/
02-503-51030	R&M - Fire Flow Testing	φ \$	25 000	φ ¢	1,440	ф Ф	1,000	16 50%
02-503-51031	Equipment Credits	φ ¢	20,000	φ ¢		φ ¢	4,124 (212)	10.00% NI/A
02-303-31092	Equipment oregits	φ	-	φ	-	φ	(012)	IN/A

G/L ACCOUNT #         DESCRIPTION         BUDGET         Oct '19         Year to Date         %           02-503-51140         General Supplies & Expenses         \$         3,000         \$         3000         \$         640         21,33%           02-503-51140         General Supplies & Expenses         \$         3,176,293         \$         207,961         \$         1,078,788         33,36%           02-506-50011         Labor - Credit         \$         -         \$         -         N/A           02-506-50012         Director Fees         \$         26,000         \$         2.479         \$         7,707         29,64%           02-506-50013         Benefits-FICA         \$         47,147         \$         3,622         16,192         34,34%           02-506-50017         Benefits-Iife Insurance         \$         3,120         \$         79         \$         467         14,95%           02-506-50017         Benefits-Disability Insurance         \$         5.547         \$         658         \$         3,007         54.20%           02-506-50023         Benefits-PERS Employee         \$         -         \$         -         N/A           02-506-50023         Benefits-PERS Employer
G/L ACCOUNT #         DESCRIPTION         BUDGET         Oct '19         Year to Date         %           02-503-51140         General Supplies & Expenses         \$ 3,000         \$ 300         \$ 300         \$ 640         21.33%           02-506-50010         Labor         \$ 616.295         \$ 43,193         \$ 185,850         30.16%           02-506-50011         Labor - Credit         \$ -         \$ -         \$ -         \$ -         N/A           02-506-50012         Director Fees         \$ 26,000         \$ 2,479         \$ 7,707         29.64%           02-506-50013         Benefits-FICA         \$ 47,147         \$ 3,622         \$ 16,192         34.34%           02-506-50014         Benefits-Health & Def Comp         \$ 130,980         \$ 14,694         \$ 71,949         54.93%           02-506-50019         Benefits-Workers Compensation         \$ 16,640         \$ 591         \$ 1,591         9.56%           02-506-50021         Benefits-PERS Employee         \$ -         \$ -         N/A           02-506-50023         Benefits-PERS Employee         \$ -         \$ -         N/A           02-506-50024         Benefits-PERS Employee         \$ -         \$ -         \$ 3,000         \$ 1,4377         \$ 40,23%           02-506-510
G/L ACCOUNT         #         DESCRIPTION         BUDGET         Oct '19         Year to Date         %           02-503-51140         General Supplies & Expenses         \$         3,000         \$         3000         \$         6400         21.33%           PUBLIC WORKS TOTALS         \$         3,176,293         \$         207,961         \$         1,078,788         33.96%           02-506-50011         Labor         Credit         \$         -         \$         -         NA           02-506-50012         Director Fees         \$         26,000         \$         2,479         \$         7,707         29,64%           02-506-50014         Benefits-Health & Def Comp         \$         130,980         \$         14,694         \$         71,949         54,93%           02-506-50017         Benefits-Workers Compensation         \$         16,640         \$         5514         \$         658         \$         3,000         5         14,377         143,77%           02-506-50021         Benefits-PERS Employee         \$         \$         \$         \$         \$         3,200         \$         17,199         18,60%           02-506-50023         Benefits-Varction & Sick Pay         \$         0,
#         DESCRIPTION         BUDGET         Oct '19         Year to Date         %           02-503-51140         General Supplies & Expenses         \$ 3,000         \$ 3,000         \$ 000         \$ 1,078,788         33.96%           02-506-50010         Labor         \$ 616,295         \$ 43,193         \$ 185,850         30.16%           02-506-50012         Director Fees         \$ 26,000         \$ 2,479         \$ 7,707         29,64%           02-506-50013         Benefits-FICA         \$ 47,147         \$ 3,622         \$ 16,192         34.34%           02-506-50014         Benefits-Health & Def Comp         \$ 14,094         \$ 7,707         29,64%           02-506-50017         Benefits-Disability Insurance         \$ 5,547         \$ 658         \$ 3,000         \$ 14,694         \$ 7,1949         54,33%           02-506-50017         Benefits-Disability Insurance         \$ 5,547         \$ 658         \$ 3,000         \$ 1,591         9,56%           02-506-50021         Benefits-PERS Employee         \$ -         \$ -         N/A           02-506-50023         Benefits-Vacation & Sick Pay         \$ 10,000         \$ 1,493         \$ 2,085         6 4,15%           02-506-50024         Benefits-Benots         \$ 3,500         \$ 1,93         \$ 5,243
02-503-51140         General Supplies & Expenses         \$         3,000         \$         300         \$         640         21.33%           PUBLIC WORKS TOTALS         \$         3,176,293         \$         207,961         \$         1,078,788         33.96%           02-506-50011         Labor         \$         616,295         \$         43,193         \$         185,850         30.16%           02-506-50012         Director Fees         \$         2         \$         -         \$         -         \$         -         NA           02-506-50013         Benefits-FICA         \$         47,147         \$         3,220         \$         16,192         34,34%           02-506-50014         Benefits-Disability Insurance         \$         5,471         \$         658         \$         3,007         54,20%           02-506-50017         Benefits-Ders Employee         \$         -         \$         -         NA           02-506-50021         Benefits-PERS Employee         \$         -         \$         -         NA           02-506-50023         Benefits-Vacation & Sick Pay         \$         0000         \$         1,945         \$         1,719         18.60% <t< th=""></t<>
PUBLIC WORKS TOTALS         \$ 3,176,293         \$ 207,961         \$ 1,078,788         33.96%           02-506-50010         Labor         \$ 616,295         \$ 43,193         \$ 185,850         30.16%           02-506-50011         Labor - Credit         \$ -         \$ -         \$ -         N/A           02-506-50012         Director Fees         \$ 26,000         \$ 2,479         \$ 7,707         29.64%           02-506-50013         Benefits-Life Insurance         \$ 3120         \$ 779         \$ 467         14.95%           02-506-50016         Benefits-Health & Def Comp         \$ 130,980         \$ 14.684         \$ 71,949         54.93%           02-506-50017         Benefits-Workers Compensation         \$ 16,640         \$ 5514         \$ 1,591         9.56%           02-506-50021         Benefits-PERS Employee         \$ -         \$ -         N/A           02-506-50023         Benefits-Vacation & Sick Pay         \$ 10,000         \$ 1,945         \$ 14,377         143.77%           02-506-50024         Benefits-Vacation & Sick Pay         \$ 10,000         \$ 1,199         \$ 5,243         14,98%           02-506-51025         Benefits-Vacation & Sick Pay         \$ 10,000         \$ 1,199         \$ 5,243         14,98%           02-506-51024
02-506-50010         Labor         S         616,29         \$         43,193         \$         185,850         30.16%           02-506-50011         Labor - Credit         \$         \$         \$         \$         \$         N/A           02-506-50012         Director Fees         \$         26,000         \$         2,479         \$         7,707         29,64%           02-506-50013         Benefits-FICA         \$         47,147         \$         3,622         \$         16,192         34,34%           02-506-50016         Benefits-Health & Def Comp         \$         3,120         \$         79         \$         467         14,95%           02-506-50017         Benefits-Verkers Compensation         \$         16,640         \$         591         \$         1,591         9,56%           02-506-50023         Benefits-PERS Employee         \$         -         \$         -         N/A           02-506-50024         Benefits-Vaction & Sick Pay         \$         10,000         \$         1,945         \$         14,377         143,77%           02-506-50025         Benefits-Uniforms         \$         3,500         \$         1,945         \$         14,377         143,77% <tr< th=""></tr<>
02-506-50010         Labor         \$         616,295         \$         43,193         \$         185,850         30.16%           02-506-50011         Labor - Credit         \$         -         \$         -         \$         -         N/A           02-506-50012         Director Fees         \$         26,00         \$         2,479         \$         16,192         34.34%           02-506-50014         Benefits-Life Insurance         \$         3,120         \$         79         \$         467         14.95%           02-506-50017         Benefits-Disability Insurance         \$         5,647         \$         668         \$         3,007         54.20%           02-506-50012         Benefits-PERS Employee         \$         -         \$         -         N/A           02-506-50022         Benefits-Uniforms         \$         3,250         \$         17,199         18.60%           02-506-50024         Benefits-Vacation & Sick Pay         \$         10,000         \$         1,945         \$         14,377           02-506-51023         Benefits-Boots         \$         1,950         \$         -         \$         3,300         169.23%           02-506-5103         R&M - Struc
02-506-50011         Labor - Credit         \$         -         \$         -         N/A           02-506-50012         Director Fees         \$         26,000         \$         2,479         \$         7,707         29,64%           02-506-50013         Benefits-FICA         \$         47,147         \$         7,97         \$         467         14,95%           02-506-50014         Benefits-Health & Def Comp         \$         3,120         \$         79         \$         467         14,95%           02-506-50017         Benefits-Watkers Compensation         \$         16,640         \$         \$         71,949         54,93%           02-506-50021         Benefits-PERS Employee         \$         -         \$         -         \$         1,591         9,56%           02-506-50022         Benefits-PERS Employee         \$         -         \$         -         \$         -         N/A           02-506-50023         Benefits-Uniforms         \$         3,250         \$         17,199         18,60%           02-506-51023         Benefits-Vacation & Sick Pay         \$         10,000         \$         1,945         \$         14,377         143,77%           02-506-51091 <t< th=""></t<>
02-506-50012         Director Fees         \$ 26,000         \$ 2,479         \$ 7,707         29,64%           02-506-50013         Benefits-Ife Insurance         \$ 3,120         \$ 79         \$ 467         14.95%           02-506-50016         Benefits-Life Insurance         \$ 3,120         \$ 79         \$ 467         14.95%           02-506-50017         Benefits-Disability Insurance         \$ 5,547         \$ 658         \$ 3,007         54.20%           02-506-50019         Benefits-Verkers Compensation         \$ 16,640         \$ 591         \$ 1,591         9.56%           02-506-50021         Benefits-PERS Employee         \$ -         \$ -         \$ -         N/A           02-506-50022         Benefits-Uniforms         \$ 3,250         \$ 178         \$ 2,085         64.15%           02-506-50023         Benefits-Vacation & Sick Pay         \$ 10,000         \$ 1,493         \$ 3,300         169.23%           02-506-50024         Benefits-Benots         \$ 1,950         -         \$ 3,300         169.23%           02-506-51030         R&M - Structures         \$ 35,000         \$ 1,199         \$ 5,243         14.98%           02-506-51130         Refits-Persourcedits (overhead)         \$ -         \$ -         \$ (360)         N/A
02-506-50013       Benefits-FICA       \$ 47,147       \$ 3,622       \$ 16,192       34,34%         02-506-50014       Benefits-Life Insurance       \$ 3,120       \$ 79       \$ 467       14,95%         02-506-50017       Benefits-Health & Def Comp       \$ 130,980       \$ 14,694       \$ 71,949       54,93%         02-506-50017       Benefits-Disability Insurance       \$ 5,547       \$ 668       \$ 3,007       54,20%         02-506-50021       Benefits-PERS Employee       \$ -       \$ -       \$ 1,591       9.56%         02-506-50023       Benefits-Vorkers Compensation       \$ 3,250       \$ 178       \$ 2,085       64,15%         02-506-50023       Benefits-Vacation & Sick Pay       \$ 10,000       \$ 1,945       \$ 14,377       143,77%         02-506-50024       Benefits-Boots       \$ 1,950       \$ -       \$ 3,000       14,945       \$ 14,377       143,77%         02-506-51031       R&M - Structures       \$ 35,000       \$ 1,199       \$ 5,243       14,98%         02-506-51103       R&M - Structures       \$ 35,000       \$ 1,199       \$ 5,243       14,98%         02-506-51125       Petroleum Products       \$ 150,000       \$ 11,615       \$ 53,135       35,42%         02-506-51120       Safety Equipment &
02-506-50014         Benefits-Life Insurance         \$ 3,120         \$ 79         \$ 467         14,95%           02-506-50016         Benefits-Health & Def Comp         \$ 130,980         \$ 14,694         \$ 71,949         54.93%           02-506-50017         Benefits-Health & Def Comp         \$ 130,980         \$ 6581         \$ 3,007         54.20%           02-506-50019         Benefits-Workers Compensation         \$ 16,640         \$ 591         \$ 1,591         9.56%           02-506-50021         Benefits-PERS Employee         \$ -         \$ -         \$ -         N/A           02-506-50023         Benefits-Vacation & Sick Pay         \$ 10,000         \$ 1,945         \$ 14,377         143.77%           02-506-50024         Benefits-Boots         \$ 1,950         \$ -         \$ 3,300         169.23%           02-506-51003         R&M - Structures         \$ 35,000         \$ 1,945         \$ 14,377         143.77%           02-506-510191         Expense Credits (overhead)         \$ -         \$ (360)         N/A           02-506-51120         Safety Equipment & Supplies         \$ 25,000         \$ 994         \$ 3,559         14.23%           02-506-51120         Safety Equipment & Supplies         \$ 25,000         \$ 14,615         \$ 5,3135         35.42%
02-506-50016         Benefits-Health & Def Comp         \$             130,980         \$             14,694         \$             71,949         54,93%           02-506-50017         Benefits-Disability Insurance         \$             5,547         \$             658         \$             3,007         54.20%           02-506-50019         Benefits-Workers Compensation         \$             16,640         \$             591         \$             1,591         9.56%           02-506-50021         Benefits-PERS Employee         \$             -         \$             -         \$             -         \$          N/A           02-506-50023         Benefits-Vacation & Sick Pay         \$             92,444         \$             3,702         \$             17,199         18.60%           02-506-50024         Benefits-Vacation & Sick Pay         \$             10,000         \$             1.945         \$             14,377         143.77%           02-506-51003         R&M - Structures         \$             35,000         \$             1,199         \$             5,243         14.98%           02-506-51103         R&M - Structures         \$             35,000         \$             1,199         \$             3,559         14.23%           02-506-51120         Safety Equipment & Supplies         \$             2,500         994         \$             3,559         14.23%
02-506-50017         Benefits-Disability Insurance         \$         5,547         \$         668         \$         3,007         54.20%           02-506-50019         Benefits-Disability Insurance         \$         16,640         \$         591         \$         1,591         9.56%           02-506-50021         Benefits-PERS Employee         \$         -         \$         -         N/A           02-506-50023         Benefits-PERS Employer         \$         92,444         \$         3,702         \$         17,199         18.60%           02-506-50024         Benefits-Vacation & Sick Pay         \$         10,000         \$         1,945         \$         14,377         143.77%           02-506-50025         Benefits-Boots         \$         1,950         \$         -         \$         3,300         169.23%           02-506-5103         R&M - Structures         \$         35,000         \$         1,199         \$         5,243         14.98%           02-506-51120         Safety Equipment & Supplies         \$         25,000         994         \$         3,559         14.23%           02-506-51120         Safety Equipment & Supplies         \$         25,000         \$         1,615         \$
02-506-50019         Benefits-Workers Compensation         \$         16,640         \$         591         \$         1,591         9.56%           02-506-50021         Benefits-PERS Employee         \$         -         \$         -         \$         -         N/A           02-506-50022         Benefits-PERS Employer         \$         92,444         \$         3,702         \$         17,199         18.60%           02-506-50023         Benefits-Vacation & Sick Pay         \$         10,000         \$         1,945         \$         14.377         143.77%           02-506-50025         Benefits-Boots         \$         1,950         \$         -         \$         3,000         169.23%           02-506-51003         R&M - Structures         \$         35,000         \$         1,199         \$         5,243         14.98%           02-506-51120         Safety Equipment & Supplies         \$         25,000         994         \$         3,559         14.23%           02-506-51120         Safety Equipment & Supplies         \$         150,000         \$         11,615         \$         53,135         35.42%           02-506-51130         Office Supplies & Expenses         \$         40,000         \$
02-506-50021         Benefits-PERS Employee         \$         -         \$         -         \$         -         \$         -         N/A           02-506-50023         Benefits-PERS Employer         \$         92,444         \$         3,702         \$         17,199         18.60%           02-506-50024         Benefits-Uniforms         \$         3,250         \$         178         \$         2,085         64.15%           02-506-50024         Benefits-Vacation & Sick Pay         \$         10,000         \$         1,945         \$         14,377         143.77%           02-506-50025         Benefits-Vacation & Sick Pay         \$         10,000         \$         1,945         \$         14,377         143.77%           02-506-51003         R&M - Structures         \$         35,000         \$         1,199         \$         5,243         14.98%           02-506-51120         Safety Equipment & Supplies         \$         25,000         994         \$         3,559         14.23%           02-506-51130         Office Supplies & Expenses         \$         35,000         \$         2,629         \$         6,314         18.04%           02-506-51213         Utilities - Natural Gas         \$
02-506-50022         Benefits-PERS Employer         \$         92,444         \$         3,702         \$         17,199         18.60%           02-506-50023         Benefits-Uniforms         \$         3,250         \$         178         \$         2,085         64.15%           02-506-50024         Benefits-Vacation & Sick Pay         \$         10,000         \$         1,945         \$         14,377         143,77%           02-506-50025         Benefits-Boots         \$         1,950         \$         -         \$         3,300         169,23%           02-506-51003         R&M - Structures         \$         35,000         \$         1,199         \$         5,243         14,98%           02-506-51120         Safety Equipment & Supplies         \$         25,000         994         \$         3,559         14,23%           02-506-51120         Safety Equipment & Supplies         \$         150,000         \$         11,615         \$         53,135         35,42%           02-506-51120         Office Supplies & Expenses         \$         40,000         \$         5,554         \$         6,495         16,24%           02-506-51211         Uilities - Iectricity         \$         32,000         \$
02-506-50023         Benefits-Uniforms         \$ 3,250         \$ 178         \$ 2,085         64.15%           02-506-50024         Benefits-Vacation & Sick Pay         \$ 10,000         \$ 1,945         \$ 14,377         143.77%           02-506-50025         Benefits-Boots         \$ 1,950         \$ -         \$ 3,300         169.23%           02-506-51003         R&M - Structures         \$ 35,000         \$ 1,199         \$ 5,243         14.98%           02-506-51091         Expense Credits (overhead)         \$ -         \$ -         \$ (360)         N/A           02-506-51120         Safety Equipment & Supplies         \$ 25,000         994         \$ 3,559         14.23%           02-506-51125         Petroleum Products         \$ 150,000         \$ 11,615         \$ 53,135         35.42%           02-506-51130         Office Supplies & Expenses         \$ 30,000         \$ 2,629         \$ 6,314         18.04%           02-506-51140         General Supplies & Expenses         \$ 40,000         \$ 5,554         \$ 6,495         16.24%           02-506-51211         Utilities - Lectricity         \$ 32,000         \$ 2,700         \$ 13,085         40.89%           02-506-54002         Dues & Subscriptions         \$ 30,000         \$ 4,097         \$ 4,923         16.41
02-506-50024       Benefits-Vacation & Sick Pay       \$ 10,000       \$ 1,945       \$ 14,377       143,77%         02-506-50025       Benefits-Boots       \$ 1,950       \$ -       \$ 3,300       169,23%         02-506-51003       R&M - Structures       \$ 35,000       \$ 1,199       \$ 5,243       14.98%         02-506-51091       Expense Credits (overhead)       \$ -       \$ -       \$ (360)       N/A         02-506-51120       Safety Equipment & Supplies       \$ 25,000       994       \$ 3,559       14.23%         02-506-51125       Petroleum Products       \$ 150,000       \$ 11,615       \$ 53,135       35.42%         02-506-51130       Office Supplies & Expenses       \$ 35,000       \$ 2,629       \$ 6,314       18.04%         02-506-51140       General Supplies & Expenses       \$ 40,000       \$ 5,554       \$ 6,495       16.24%         02-506-51199       Disaster Repairs & Incidences       \$ -       \$ -       N/A         02-506-51211       Utilities - Natural Gas       \$ 2,000       \$ 2,700       \$ 13,085       40.89%         02-506-54002       Dues & Subscriptions       \$ 30,000       \$ 4,097       \$ 4,923       16.41%         02-506-54002       Dues & Subscriptions       \$ 30,000       \$ 4,097
02-506-50025       Benefits-Boots       \$ 1,950       \$ -       \$ 3,300       169.23%         02-506-51003       R&M - Structures       \$ 35,000       \$ 1,199       \$ 5,243       14.98%         02-506-51091       Expense Credits (overhead)       \$ -       \$ -       \$ (360)       N/A         02-506-51120       Safety Equipment & Supplies       \$ 25,000       994       \$ 3,559       14.23%         02-506-51125       Petroleum Products       \$ 150,000       \$ 11,615       \$ 53,135       35.42%         02-506-51130       Office Supplies & Expenses       \$ 35,000       \$ 2,629       \$ 6,314       18.04%         02-506-51140       General Supplies & Expenses       \$ 40,000       \$ 5,554       \$ 6,495       16.24%         02-506-51211       Utilities - Electricity       \$ 32,000       \$ 2,700       \$ 13,085       40.89%         02-506-51213       Utilities - Natural Gas       \$ 2,000       \$ 34       \$ 125       6.26%         02-506-54002       Dues & Subscriptions       \$ 30,000       \$ 4,097       \$ 4,923       16.41%         02-506-54010       Postage       \$ 10,000       \$ -       \$ 74       0.74%         02-506-54010       Postage       \$ 10,000       \$ -       \$ 74
02-506-51003       R&M - Structures       \$ 35,000       \$ 1,199       \$ 5,243       14.98%         02-506-51091       Expense Credits (overhead)       \$ -       \$ -       \$ (360)       N/A         02-506-51120       Safety Equipment & Supplies       \$ 25,000       994       \$ 3,559       14.23%         02-506-51125       Petroleum Products       \$ 150,000       \$ 11,615       \$ 53,135       35.42%         02-506-51130       Office Supplies & Expenses       \$ 35,000       \$ 2,629       \$ 6,314       18.04%         02-506-51140       General Supplies & Expenses       \$ 40,000       \$ 5,554       \$ 6,495       16.24%         02-506-51211       Utilities - Electricity       \$ 32,000       \$ 2,700       \$ 13,085       40.89%         02-506-51211       Utilities - Natural Gas       \$ 2,000       \$ 2,700       \$ 13,085       40.89%         02-506-54002       Dues & Subscriptions       \$ 30,000       \$ 4,097       \$ 4,923       16.41%         02-506-54012       Dues & Subscriptions       \$ 30,000       \$ 4,097       \$ 4,923       14.69%         02-506-54010       Postage       \$ 145,000       \$ 2,624       \$ 21,302       14.69%         02-506-54010       Postage       \$ 145,000       \$ -
02-506-51091       Expense Credits (overhead)       \$       -       \$       -       \$       (360)       N/A         02-506-51120       Safety Equipment & Supplies       \$       25,000       994       \$       3,559       14.23%         02-506-51125       Petroleum Products       \$       150,000       \$       11,615       \$       53,135       35.42%         02-506-51130       Office Supplies & Expenses       \$       35,000       \$       2,629       \$       6,314       18.04%         02-506-51140       General Supplies & Expenses       \$       40,000       \$       5,554       \$       6,495       16.24%         02-506-51131       Utilities - Electricity       \$       32,000       \$       2,700       \$       13,085       40.89%         02-506-51213       Utilities - Natural Gas       \$       2,000       \$       34       \$       125       6.26%         02-506-54002       Dues & Subscriptions       \$       30,000       \$       4,097       \$       4,923       16.41%         02-506-54010       Postage       \$       10,000       \$       -       \$       74       0.74%         02-506-54010       Postage       \$
02-506-51120       Safety Equipment & Supplies       \$ 25,000       994       \$ 3,559       14.23%         02-506-51125       Petroleum Products       \$ 150,000       \$ 11,615       \$ 53,135       35.42%         02-506-51130       Office Supplies & Expenses       \$ 35,000       \$ 2,629       \$ 6,314       18.04%         02-506-51140       General Supplies & Expenses       \$ 40,000       \$ 5,554       \$ 6,495       16.24%         02-506-51199       Disaster Repairs & Incidences       \$ -       \$ -       \$ -       \$ -       N/A         02-506-51211       Utilities - Electricity       \$ 32,000       \$ 2,700       \$ 13,085       40.89%         02-506-51213       Utilities - Natural Gas       \$ 2,000       \$ 34       \$ 125       6.26%         02-506-54002       Dues & Subscriptions       \$ 30,000       \$ 4,097       \$ 4,923       16.41%         02-506-54010       Postage       \$ 10,000       \$ -       \$ 74       0.74%         02-506-54011       Printing & Publications       \$ -       \$ -       \$ -       N/A         02-506-54012       Education & Training       \$ 20,000       \$ 1,325       \$ 3,513       17.57%         02-506-54013       Utility Billing Expenses       \$ 185,000       \$
02-506-51125       Petroleum Products       \$ 150,000       \$ 11,615       \$ 53,135       35.42%         02-506-51130       Office Supplies & Expenses       \$ 35,000       \$ 2,629       \$ 6,314       18.04%         02-506-51140       General Supplies & Expenses       \$ 40,000       \$ 5,554       \$ 6,495       16.24%         02-506-51199       Disaster Repairs & Incidences       \$ -       \$ -       \$ -       \$ N/A         02-506-51211       Utilities - Electricity       \$ 32,000       \$ 2,700       \$ 13,085       40.89%         02-506-51213       Utilities - Natural Gas       \$ 2,000       \$ 344       \$ 125       6.26%         02-506-54002       Dues & Subscriptions       \$ 30,000       \$ 4,097       \$ 4,923       16.41%         02-506-54010       Dostage       \$ 10,000       \$ 2,624       \$ 21,302       14.69%         02-506-54010       Postage       \$ 10,000       \$ -       \$ 74       0.74%         02-506-54011       Printing & Publications       \$ -       \$ -       N/A         02-506-54012       Education & Training       \$ 20,000       \$ 1,325       \$ 3,513       17.57%         02-506-54013       Utility Billing Expenses       \$ 185,000       \$ 7,293       \$ 34,058       18.41
02-506-51130       Office Supplies & Expenses       \$ 35,000       \$ 2,629       \$ 6,314       18.04%         02-506-51140       General Supplies & Expenses       \$ 40,000       \$ 5,554       \$ 6,495       16.24%         02-506-51199       Disaster Repairs & Incidences       \$ -       \$ -       \$ -       \$ -       N/A         02-506-51211       Utilities - Electricity       \$ 32,000       \$ 2,700       \$ 13,085       40.89%         02-506-51213       Utilities - Natural Gas       \$ 2,000       \$ 344       \$ 125       6.26%         02-506-54002       Dues & Subscriptions       \$ 30,000       \$ 4,097       \$ 4,923       16.41%         02-506-54005       Computer Expenses       \$ 145,000       \$ 2,624       \$ 21,302       14.69%         02-506-54010       Postage       \$ 10,000       \$ -       \$ 74       0.74%         02-506-54011       Printing & Publications       \$ -       \$ -       N/A         02-506-54012       Education & Training       \$ 20,000       \$ 1,325       \$ 3,513       17.57%         02-506-54013       Utility Billing Expenses       \$ 185,000       \$ 7,293       \$ 34,058       18.41%         02-506-54014       Public Relations       \$ 31,500       \$ 5       1,843
02-506-51140       General Supplies & Expenses       \$       40,000       \$       5,554       \$       6,495       16.24%         02-506-51199       Disaster Repairs & Incidences       \$       -       \$       -       \$       -       N/A         02-506-51211       Utilities - Electricity       \$       32,000       \$       2,700       \$       13,085       40.89%         02-506-51213       Utilities - Natural Gas       \$       2,000       \$       34       \$       125       6.26%         02-506-54002       Dues & Subscriptions       \$       30,000       \$       4,097       \$       4,923       16.41%         02-506-54005       Computer Expenses       \$       145,000       \$       2,624       \$       21,302       14.69%         02-506-54010       Postage       \$       10,000       \$       -       \$       74       0.74%         02-506-54011       Printing & Publications       \$       -       \$       -       N/A         02-506-54012       Education & Training       \$       20,000       \$       1,325       \$       3,513       17.57%         02-506-54013       Utility Billing Expenses       \$       185,000
02-506-51199         Disaster Repairs & Incidences         \$         -         \$         -         \$         -         N/A           02-506-51211         Utilities - Electricity         \$         32,000         \$         2,700         \$         13,085         40.89%           02-506-51213         Utilities - Natural Gas         \$         2,000         \$         34         \$         125         6.26%           02-506-54002         Dues & Subscriptions         \$         30,000         \$         4,097         \$         4,923         16.41%           02-506-54005         Computer Expenses         \$         145,000         \$         2,624         \$         21,302         14.69%           02-506-54010         Postage         \$         10,000         \$         -         \$         74         0.74%           02-506-54011         Printing & Publications         \$         -         \$         -         N/A           02-506-54012         Education & Training         \$         20,000         \$         1,325         \$         3,513         17.57%           02-506-54013         Utility Billing Expenses         \$         185,000         \$         7,293         \$         34,058 <t< th=""></t<>
02-506-51211       Utilities - Electricity       \$ 32,000       \$ 2,700       \$ 13,085       40.89%         02-506-51213       Utilities - Natural Gas       \$ 2,000       \$ 34       \$ 125       6.26%         02-506-54002       Dues & Subscriptions       \$ 30,000       \$ 4,097       \$ 4,923       16.41%         02-506-54005       Computer Expenses       \$ 145,000       \$ 2,624       \$ 21,302       14.69%         02-506-54010       Postage       \$ 10,000       \$ -       \$ 74       0.74%         02-506-54011       Printing & Publications       \$ -       \$ -       \$ -       N/A         02-506-54012       Education & Training       \$ 20,000       \$ 1,325       \$ 3,513       17.57%         02-506-54013       Utility Billing Expenses       \$ 185,000       \$ 7,293       \$ 34,058       18.41%         02-506-54014       Public Relations       \$ 31,500       \$ 5       \$ 1,986       6.31%         02-506-54014       Public Relations       \$ 31,500       \$ 5       \$ 1,986       6.31%
02-506-51213       Otlitities - Natural Gas       \$ 2,000       \$ 34       \$ 125       6.26%         02-506-54002       Dues & Subscriptions       \$ 30,000       \$ 4,097       \$ 4,923       16.41%         02-506-54005       Computer Expenses       \$ 145,000       \$ 2,624       \$ 21,302       14.69%         02-506-54010       Postage       \$ 10,000       \$ -       \$ 74       0.74%         02-506-54011       Printing & Publications       \$ -       \$ -       \$ N/A         02-506-54012       Education & Training       \$ 20,000       \$ 1,325       \$ 3,513       17.57%         02-506-54013       Utility Billing Expenses       \$ 185,000       \$ 7,293       \$ 34,058       18.41%         02-506-54014       Public Relations       \$ 31,500       \$ 5       1,986       6.31%         02-506-54016       Travel Related Expenses       \$ 7,500       \$ 1843       \$ 9,048       120.63%
02-506-54002       Dues & Subscriptions       \$ 30,000       \$ 4,097       \$ 4,923       16.41%         02-506-54005       Computer Expenses       \$ 145,000       \$ 2,624       \$ 21,302       14.69%         02-506-54010       Postage       \$ 10,000       \$ -       \$ 74       0.74%         02-506-54011       Printing & Publications       \$ -       \$ -       \$ -       N/A         02-506-54012       Education & Training       \$ 20,000       \$ 1,325       \$ 3,513       17.57%         02-506-54013       Utility Billing Expenses       \$ 185,000       \$ 7,293       \$ 34,058       18.41%         02-506-54014       Public Relations       \$ 31,500       \$ 5       \$ 1,986       6.31%         02-506-54016       Travel Related Expenses       \$ 7,500       \$ 1843       \$ 9,048       120,63%
02-506-54005       Computer Expenses       \$ 145,000       \$ 2,624       \$ 21,302       14.69%         02-506-54010       Postage       \$ 10,000       \$ -       \$ 74       0.74%         02-506-54011       Printing & Publications       \$ -       \$ -       \$ -       \$ -       N/A         02-506-54012       Education & Training       \$ 20,000       \$ 1,325       \$ 3,513       17.57%         02-506-54013       Utility Billing Expenses       \$ 185,000       \$ 7,293       \$ 34,058       18.41%         02-506-54014       Public Relations       \$ 31,500       \$ 5       \$ 1,986       6.31%         02-506-54016       Travel Related Expenses       \$ 7,500       \$ 1843       \$ 9,048       120,63%
02-506-54010       Postage       \$       10,000       \$       -       \$       74       0.74%         02-506-54011       Printing & Publications       \$       -       \$       -       \$       N/A         02-506-54012       Education & Training       \$       20,000       \$       1,325       \$       3,513       17.57%         02-506-54013       Utility Billing Expenses       \$       185,000       \$       7,293       \$       34,058       18.41%         02-506-54014       Public Relations       \$       31,500       \$       5       1,986       6.31%         02-506-54016       Travel Related Expenses       \$       7,500       \$       1.843       \$       9.048       120.63%
02-506-54011       Printing & Publications       \$       -       \$       -       \$       -       N/A         02-506-54012       Education & Training       \$       20,000       \$       1,325       \$       3,513       17.57%         02-506-54013       Utility Billing Expenses       \$       185,000       \$       7,293       \$       34,058       18.41%         02-506-54014       Public Relations       \$       31,500       \$       5       \$       1,986       6.31%         02-506-54016       Travel Related Expenses       \$       7,500       \$       1.843       \$       9.048       120.63%
02-506-54012         Education & Training         \$ 20,000         \$ 1,325         \$ 3,513         17.57%           02-506-54013         Utility Billing Expenses         \$ 185,000         \$ 7,293         \$ 34,058         18.41%           02-506-54014         Public Relations         \$ 31,500         \$ 5         \$ 1,986         6.31%           02-506-54016         Travel Related Expenses         \$ 7,500         \$ 1,843         \$ 9,048         120,63%
02-506-54013         Other Product of State         \$ 185,000         \$ 7,293         \$ 34,058         18.41%           02-506-54014         Public Relations         \$ 31,500         \$ 5         \$ 1,986         6.31%           02-506-54016         Travel Related Expenses         \$ 7,500         \$ 1,843         \$ 9,048         120,63%
<b>02-506-54014</b> Public Relations <b>5</b> 31,500 <b>5 5 5</b> 1,966 6.31% <b>02-506-54016</b> Travel Related Expenses <b>\$</b> 7,500 <b>\$</b> 1,843 <b>\$</b> 9,048 120,63%
LUZ SUUSSEUTO LITAVELIS ENTERPOLES TA 7 SUULA LAASTA MUARI 12063.
<b>12 505 54017</b> (nortifications 2 Denowels $[0, 120, 000]$ (10,000 $[0, 1,000]$ (10,000 $[0, 120, 000]$
$02-506-54017$ Certifications a renewals $\overline{p}$ [2,000 $\overline{p}$ 300 $\overline{p}$ 2,820 23.50%
02-506-54022 Utilities VV/V/D Services & 145.000 & 0.000 33.20%
<b>02-506-54022</b> Offinites - 1 VVD Services $\frac{1}{9}$ 145,000 $\frac{1}{9}$ - $\frac{1}{9}$ 24,002 10.59%
$\phi = - \phi$ 1,203 47.50% 02-506-54025 Telephone & Internet $\$ 45.000 $\$ 2.776 $\$ 15.002 25.22%
<b>02-506-54099</b> Conservation & Repates $\$ 30 000 $\$ $\$ $\$ $\$ $\$ $\$ $\$ $\$ $\$ $\$
<b>02-506-54104</b> Contractural Services $\$ $\$ $\$ $\$ $\$ $\$ $\$ $\$ $\$ $\$
$\begin{array}{c c c c c c c c c c c c c c c c c c c $
<b>02-506-54108</b> Audit & Accounting \$ 15,000 \$ - \$ 0,507 15.59%
<b>02-506-54109</b> Professional Ees $\$$ 165.000 $\$$ 125 $\$$ 25.075 52.11%
<b>02-506-55500</b> Depreciation \$ 1 272 330 \$ 106 028 \$ 424 110 33 33%
<b>02-506-56001</b> Insurance \$ 100,000 \$ 8,333 \$ 33,333 33,33%

	FY 2019-20 Water Expenses								
G/L ACCOUNT #	DESCRIPTION		BUDGET		Oct '19	Y	ear to Date	%	
02-506-57030	Regulatory Compliance	\$	35,000	\$	4,500	\$	14,590	41.69%	
02-506-57090	Election Related Expenses	\$	-	\$	-	\$	-	N/A	
02-506-57096	Beaumont Basin Watermaster	\$	40,000	\$	-	\$	-	0.00%	
02-506-57097	San Timoteo SGMA	\$	5,000	\$	-	\$	-	-	
02-506-57098	Bunker Hill GSC	\$	15,000	\$	-	\$	5,556	_	
02-506-57199	Suspense	\$	_	\$	-	\$	-		
	ADMINISTRATION TOTALS	\$	3,756,403	\$	251,833	\$	1,190,685	31.70%	
02-540-57201	Series 2015A Principal	\$	1,170,000	\$	-	\$	1,170,000	100.00%	
02-540-57402	Interest - Bond Repayment	\$	1,122,612	\$	-	\$	575,648	51.28%	
	40 - Debt	\$	2,292,612	\$	-	\$	1,745,648	76.14%	
02-540-57001	Asset Acq Water Dept	\$	_	\$		\$	_		
02-540-57003	Asset Acq US Dept	\$	-	\$	-	\$	-		
02-540-57006	Asset Acq Admin Dept	\$	-	\$	-	\$	-		
	40 - Capital Outlay	\$	-	\$		\$	-		
	TOTAL WATER EXPENSES	\$	14,445,500	\$	779,991	\$	-	0.00%	

FY 2019-20 Sewer Expenses								
G/L ACCOUNT	DESCRIPTION		PUDGET		Oct '10	v	oar to Data	0/.
# 03-502-50010		¢	1 050 120	¢		¢	300 630	/0 37 73%
03-502-50010	Bonofite FICA	φ ¢	81 023	φ ¢	7 962	φ ¢	35.080	43 30%
03-502-50013	Benefits-Life Insurance	Ψ \$	5 592	\$	174	\$	935	16 72%
03-502-50014	Benefits-Health & Def Comp	Ψ \$	224 598	\$	23 581	\$	116 687	51 95%
03-502-50017	Benefits-Disability Insurance	\$	9 535	\$	1 417	\$	7 068	74 13%
03-502-50019	Benefits-Workers Compensate	\$	28 596	\$	591	ŝ	2 580	9.02%
03-502-50021	Benefits-PERS Employee	\$	-	\$	_	\$	-	0.02 /0
03-502-50022	Benefits-PERS Employer	\$	158 869	\$	5 961	ŝ	29,560	18.61%
03-502-50023	Benefits-Uniforms	\$	5 825	\$	301	\$	3 017	51 79%
03-502-50024	Benefits-Vacation & Sick Pay	\$	9,000	\$	4,294	\$	21.684	240.94%
03-502-50025	Benefits-Boots	\$	7,995	\$	-	\$	3.640	45.53%
03-502-51003	R&M - Structures	\$	350,000	\$	11.398	\$	43.231	12.35%
03-502-51010	R&M - Automation Control	\$	65.000	\$	15.670	\$	28.434	43.75%
03-502-51106	Chemicals	\$	600,000	\$	41,162	\$	234,905	39.15%
03-502-51111	Propane	\$	500	\$		\$	65	12.93%
03-502-51115	Laboratory Supplies	\$	30,000	\$	171	\$	6,488	21.63%
03-502-51140	General Supplies & Expenses	\$	5,000	\$	72	\$	648	12.95%
03-502-51210	Utilities - Power Purchases	\$	850,000	\$	85,001	\$	351,103	41.31%
03-502-54110	Laboratory Services	\$	85,000	\$	2,334	\$	23,076	27.15%
03-502-57031	Sewage Waste Disposal-Solids	\$	226,000	\$	-	\$	66,032	29.22%
03-502-57034	Brineline Operating Expenses	\$	396,500	\$	1,124	\$	2,832	0.71%
	TREATMENT TOTALS	\$	4,198,162	\$	292,163	\$	1,376,704	32.79%
03-506-50010	Labor	\$	616,295	\$	37,012	\$	158,312	25.69%
03-506-50011	Labor - Credit	\$	-	\$	-	\$	-	
03-506-50012	Director Fees	\$	26,000	\$	2,479	\$	7,707	29.64%
03-506-50013	Benefits-FICA	\$	47,147	\$	3,017	\$	13,636	28.92%
03-506-50014	Benefits-Life Insurance	\$	3,120	\$	68	\$	422	13.54%
03-506-50016	Benefits-Health & Def Comp	\$	122,640	\$	12,654	\$	64,293	52.42%
03-506-50017	Benefits Disability Insurane	\$	5,547	\$	550	\$	2,749	49.56%
03-506-50019	Benefits-Workers Compensation	\$	16,640	\$	591	\$	1,591	9.56%
03-506-50021	Benefits-PERS Employee	\$	-	\$	-	\$	- [	
03-506-50022	Benefits-PERS Employer	\$	92,444	\$	3,334	\$	15,223	16.47%
03-506-50023	Benefits-Uniforms	\$	3,250	\$	-	\$	204	6.29%
03-506-50024	Benefits-Vacation & Sick Pay	\$	5,000	\$	1,704	\$	13,956	279.11%
03-506-50025	Benefits-Boots	\$	1,950	\$	-	\$	300	15.38%
03-506-50055	Pension Expense-GASB 68	\$	-	\$		\$	-	
03-506-51120	Safety Equipment & Supplies	\$	9,500	\$	409	\$	3,337	35.13%
03-506-51125	Petroleum Products	\$	24,000	\$	2,000	\$	9,274	38.64%
03-506-51130	Office Supplies & Expenses	\$	7,000	\$	382	\$	2,710	38.72%
03-506-51140	General Supplies & Expenses	\$	30,000	\$	4,720	\$	5,267	17.56%
03-506-51199	Disaster Repairs & Incidences	\$	-	\$	(13,093)	\$	(13,093)	10 107:
03-506-54002	Dues & Subscriptions	\$	30,000	\$	3,811	\$	4,946	16.49%
03-506-54003	Management & Admin Services	\$	210,000	\$	17,500	\$	70,000	33.33%
			4/10 000		- · · · · · · ·			
03-506-54005	Computer Expenses	\$	120,000	\$	2,424	\$	19,750	16.46%

FY 2019-20 Sewer Expenses								
G/L ACCOUNT	DESCRIPTION		BUDGET		Oct '19	l v	ear to Date	%
# 03-506-54012	Education & Training	\$	20 000	\$	1 432	2	8 281	70 11 11%
03-506-54012	Public Relations	φ ς	25,000	φ \$	-	Ψ \$	1 982	7 93%
03-506-54016	Travel Related Expenses	\$	10,000	\$	1 480	ŝ	7 564	75.64%
03-506-54017	Certifications & Renewals	\$	10,000	\$	303	\$	1 616	16 16%
03-506-54019	Licenses & Permits	\$	70,000	\$	500	\$	18 464	26.38%
03-506-54020	Meeting Related Expenses	\$	5 000	\$	1 667	\$	2 221	44 42%
03-506-54022	Utilities - YVWD Services	\$	265,000	\$	-	\$	101 294	38 22%
03-506-54024	Waste Disposal	\$	14.000	\$	_	\$	4.878	34.84%
03-506-54025	Telephone & Internet	\$	50,000	\$	4,116	\$	19,232	38.46%
03-506-54030	Drinking Water	\$	-	\$		\$	-	#DIV/0!
03-506-54104	Contractural Services	\$	46.000	\$	6.423	\$	30.137	65.51%
03-506-54107	Legal	\$	30.000	\$	-,	\$	3.975	13.25%
03-506-54108	Audit & Accounting	\$	15,000	\$		\$	675	4.50%
03-506-54109	Professional Fees	\$	200.000	\$	_	\$	206.052	103.03%
03-506-55500	Depreciation	\$	472.982	\$	39.415	\$	157.661	33.33%
03-506-56001	Insurance	\$	130.000	\$	10.833	\$	43.333	33.33%
03-506-57030	Regulatory Compliance	\$	70.000	\$	300	\$	32.552	46.50%
	ADMINISTRATION TOTALS	\$	2.803,515	\$	146.030	\$	1.020.502	36.40%
							-,,	
03-507-50010	Labor	\$	625,069	\$	39,896	\$	179,524	28.72%
03-507-50011	Labor - Credit	\$		\$		\$	-	0.00%
03-507-50013	Benefits-FICA	\$	47,818	\$	3,617	\$	15,984	33.43%
03-507-50014	Benefits-Life Insurance	\$	3,864	\$	107	\$	539	13.94%
03-507-50016	Benefits-Health & Def Comp	\$	151,662	\$	14.427	\$	70.301	46.35%
03-507-50017	Benefits-Disability Insurance	\$	5,626	\$	658	\$	3,256	57.87%
03-507-50019	Benefits-Workers Compensatio	\$	16,877	\$	591	\$	2,580	15.29%
03-507-50021	Benefits-PERS Employee	\$	-	\$	_	\$	-	
03-507-50022	Benefit-PERS Employer	\$	93,760	\$	3,113	\$	15,352	16.37%
03-507-50023	Benefits-Uniforms	\$	4,025	\$	179	\$	1,927	47.88%
03-507-50024	Benefits-Vacation & Sick Pay	\$	40,000	\$	3,458	\$	15,575	38.94%
03-507-50025	Benefits-Boots	\$	2,415	\$	-	\$	600	24.84%
03-507-51003	Sewer Pipeline & Facilities	\$	250,000	\$	11,789	\$	61,569	24.63%
03-507-51140	General Supplies & Expenses	\$	500	\$	_	\$	787	157.34%
03-507-51241	Lift Station #1	\$	52,500	\$	4,204	\$	17,002	32.38%
03-507-51242	Lift Station #2	\$	18,000	\$	1,470	\$	5,674	31.52%
03-507-51243	Lift Station #3	\$	3,200	\$	269	\$	1,084	33.87%
03-507-51244	Lift Station #4	\$	9,500	\$	769	\$	12,707	133.76%
03-507-51246	Lift Station #6	\$	5,000	\$	407	\$	1,845	
03-507-51248	Lift Station #8	\$	2,500	\$	82	\$	340	13.62%
03-507-54111	Pretreatment	\$	50,000	\$	2,800	\$	24,090	48.18%
	ENVIRONMENTAL CONTROL TOTAL	\$	1,382,316	\$	87,837	\$	430,735	31.16%
						1		
03-540-57202	SRF Principal - WWTP	\$	2,306,368	\$	-	\$	2,306,368	100.00%
03-540-57203	SRF Principal - Brineline	\$	447,138	\$	-	\$	-	0.00%
03-540-57204	SRF Principal - Wise	\$	136,599	\$		\$	_	0.00%
03-540-57205	SRF Principal - R 10.3	\$	40,023	\$	-	\$		0.00%

	FY 2019-20 Sewer Expenses								
G/L ACCOUNT #	DESCRIPTION		BUDGET		Oct '19	Y	ear to Date	%	
03-540-57206	SRF Principal - Crow St	\$	15,667	\$	-	\$	-	0.00%	
03-540-57403	Interest - Long Term Debt	\$	887,924	\$	-	\$	617,301	69.52%	
	40 - Debt	\$	3,833,719	\$	-	\$	2,923,669	76.26%	
03-540-57002	Asset Acq Treatment Dept	\$	_	\$	_	\$			
03-540-57006	Asset Acq Admin Dept	\$	-	\$	-	\$	-		
03-540-57007	Asset Acq EC Dept	\$	-	\$	-	\$	-		
	40 - Capital Outlay	\$	-	\$	-	\$	-		
	TOTAL SEWER EXPENSES	\$	12,217,712	\$	526,030	\$	5,751,610	47.08%	

FY 2019-20 Recycled Expenses								
_ //								
G/L ACCOUNT							Year to	<b>N</b> /
#		<b>^</b>	BUDGET	<b>^</b>	Oct '19	<b>^</b>	Date	%
04-506-50010	Labor	\$	705,207	\$	41,668	\$	180,467	25.59%
04-506-50011	Labor - Credit	\$	-	\$	-	\$		0.000/
04-506-50012		\$ ¢	5,000	\$	-	\$ ¢	45.004	0.00%
04-506-50013		\$	53,948	\$	3,402	\$ ¢	15,231	28.23%
04-506-50014	Benefits-Life Insurance	\$	3,600	\$	40.004	\$ ¢	466	12.94%
04-506-50016	Benefits-Health & Der Comp	\$ ¢	143,004	\$	12,834	ъ с	04,827	45.33%
04-506-50017	Benefits-Disability insurance	\$ ¢	6,347	\$	635	\$ ¢	3,191	50.27%
04-506-50019	Benefits-Workers Compensation	\$	19,041	\$	591	\$ ¢	1,697	8.91%
04-506-50021	Benefits-PERS Employee	\$	-	\$	- 0 454	\$ ¢	-	45.000/
04-506-50022	Benefits-PERS Employer	\$	105,781	\$	3,451	\$ ¢	16,743	15.83%
04-506-50023	Bentits-Unitorms	\$	3,750	\$	43	\$ ¢	1,395	37.20%
04-506-50024	Benefits-Vacation & Sick Pay	\$ ¢	-	\$	2,077	\$ ¢	14,342	#DIV/0!
04-506-50025	Benetits-Boots	\$	4,750	\$		\$	1,200	25.26%
04-506-51003	R&M - Structures	\$	26,519	\$	-	\$		0.00%
04-506-51011		\$	500	\$		\$ ¢	-	0.00%
04-506-51020	R&M - Pipelines	\$	500	\$		\$	(276)	-55.16%
04-506-51021	R&M - Service Lines	\$	4,000	\$	-	\$	-	0.00%
04-506-51022	R&M - Fire Hydrants	\$	4,000	\$	-	\$		0.00%
04-506-51030	R&M - Meters	\$	1,500	\$	-	\$	-	0.00%
04-506-51140	General Supplies & Expenses	\$	7,000	\$	1,036	\$	1,038	14.82%
04-506-51210	Utilities - Power Purchases	\$	84,500	\$	6,204	\$	26,113	30.90%
04-506-54002	Dues & Subscriptions	\$	3,000	\$	2,848	\$	2,858	95.25%
04-506-54005	Computer Expenses	\$	11,000	\$	-	\$	850	7.73%
04-506-54011	Printing & Publications	\$	_	\$	-	\$	-	N/A
04-506-54012	Education & Training	\$	3,500	\$	310	\$	446	12.74%
04-506-54014	Public Relations	\$	4,200	\$	-	\$	440	10.49%
04-506-54016	Travel Related Expenses	\$	1,000	\$	208	\$	453	45.25%
04-506-54017	Certifications & Renewals	\$	500	\$	-	\$	-	0.00%
04-506-54019	Licenses & Permits	\$	7,500	\$	11,898	\$	11,898	158.64%
04-506-54020	Meeting Related Expenses	\$	1,400	\$	349	\$	540	38.56%
04-506-54022	Utilities - YVWD Services	\$	12,500	\$	-	\$	1,890	15.12%
04-506-54025	Telephone & Internet	\$	1,400	\$	84	\$	497	35.53%
04-506-54104	Contractural Services	\$	10,000	\$	712	\$	3,002	30.02%
04-506-54107	Legal	\$	500	\$	-	\$		0.00%
04-506-54108	Audit & Accounting	\$	4,000	\$	-	\$	150	3.75%
04-506-54109	Professional Fees	\$	30,000	\$	-	\$	6,898	22.99%
04-506-54110	Laboratory Services	\$	_	\$	-	\$		
04-506-55500	Depreciation	\$	-	\$	-	\$	-	#DIV/0!
04-5-06-56001	Insurance	\$	25,000	\$	2,083	\$	8,333	33.33%
04-5-06-57030	Regulatory Compliance	\$	6,500	\$	-	\$	6,030	92.77%
04-5-06-57040	Environmental Compliance	\$	500	\$	-	\$	-	0.00%
	TOTAL RECYCLED EXPENSES	\$	1,301,447	\$	90,522	\$	370,719	28.49%



Subject: Overview of the San Gorgonio Pass Regional Water Alliance

The San Gorgonio Pass Regional Water Alliance (Alliance) was created to enhance the cooperation and coordination between the water resource and land use agencies in the Pass area. The current members of the San Gorgonio Pass Regional Water Alliance include:

- City of Banning;
- Banning Heights Mutual Water Company;
- City of Beaumont;
- Beaumont Cherry Valley Water District;
- Cabazon Water District;
- City of Calimesa;
- High Valleys Water District;
- Mission Springs Water District;
- Morongo Band of Mission Indians;
- County of Riverside;
- San Gorgonio Pass Water Agency;
- South Mesa Mutual Water Company; and
- Yucaipa Valley Water District.

On February 5, 2014, the Board of Directors adopted Resolution No. 2014-03 that formalized our participation in the San Gorgonio Pass Regional Water Alliance. On August 5, 2015, the Board of Directors approved the latest version of the Memorandum of Understanding and approved a financial contribution of \$500 for Fiscal Year 2015-16.

At the board meeting on November 5, 2019, the Board of Directors requested this item to discuss the District's future role and involvement with the San Gorgonio Pass Regional Water Alliance.

#### **RESOLUTION NO. 2014-03**

#### RESOLUTION OF THE YUCAIPA VALLEY WATER DISTRICT ELECTING TO JOIN THE SAN GORGONIO REGIONAL WATER ALLIANCE

**Whereas**, the Riverside County Board of Supervisors unanimously supported creation of the San Gorgonio Pass Regional Water Task Force comprised of every agency in the region involved with water supply, in order to identify challenges in water supply and water quality for the region, to develop mutually beneficial solutions that include coordinating plans and infrastructure development that ultimately delivers clean, reliable and affordable water supplies for the citizens of the San Gorgonio Pass area for the foreseeable future; and

**Whereas**, members of these agencies have been meeting together since May 2013 as a San Gorgonio Pass Regional Water Task Force for these purposes, and have agreed that a better understanding of the working relationships will be helpful to all involved; and,

**Whereas**, the San Gorgonio Pass Area local governments and water districts understand that regular coordination, collaboration, and communication will result in improved management of water resources at local and regional levels; and,

**Whereas**, the San Gorgonio Pass Regional Water Task Force (Task Force) members have developed a Memorandum of Understanding (MOU) to establish the mutual understandings of the members of this Task Force with respect to certain voluntary joint efforts toward regional coordination, collaboration, and communication of water resource projects and programs; and,

**Whereas**, the Task Force has proposed that those agencies that subscribe to the precepts of the MOU shall be called the San Gorgonio Regional Water Alliance (Alliance); and,

**Whereas** the goals of the Alliance are to improve coordination, collaboration, and communication among local government water purveyors in the San Gorgonio regional area, to achieve greater efficiency and effectiveness in delivering water supplies. Services are local control; and to develop and promote common water strategies that will, when implemented, fulfill the water demands of the regional area for the foreseeable future.

**NOW, THEREFORE, BE IT HEREBY RESOLVED AND ORDERED**, that the Board of Directors of the Yucaipa Valley Water District does hereby agree to participate in the Alliance as a supporter and advocate of fostering cooperation and coordination in the region.

PASSED, APPROVED and ADOPTED this 5<sup>th</sup> day of February 2014.

#### Memorandum of Understanding

#### San Gorgonio Pass Regional Water Alliance

#### A Coordination of Regional Water Providers

#### 1. Background

The San Gorgonio Pass Area local governments and water districts understand that regular coordination, collaboration, and communication can result in improved management of water resources at local and regional levels. Water is a limited resource, and in May 2013, County Supervisor Marion Ashley appointed, with the approval of the entire County Board of Supervisors, a Pass Water Policy Panel. The Panel is made up of representatives in the San Gorgonio Pass Area. The Panel, known as the San Gorgonio Pass Regional Water Alliance ("SGPRWA") is to identify challenges in water supply and water quality for the region, to develop mutually beneficial solutions that include coordinating plans and infrastructure development that ultimately delivers clean, reliable, and affordable water supplies for the citizens of the San Gorgonio Pass area for the foreseeable future.

#### 2. Purpose

The purpose of this Memorandum of Understanding (MOU) is to establish the mutual understandings of SGPRWA with respect to certain voluntary joint efforts towards regional coordination, collaboration, and communication of water resource programs.

#### 3. Goals

The goals of the SGPRWA are:

- 3.1 To improve coordination, collaboration, and communication among local government water agencies in the San Gorgonio regional area, to achieve greater efficiency and effectiveness in delivering water supplies. Services are local control.
- 3.2 To develop and promote common water strategies that will, when implemented, fulfill the water demands of the regional area for the foreseeable future.

#### 4. Definitions

- 4.1 San Gorgonio Pass Regional Water Alliance. Participating county, local governments, and water agencies in the San Gorgonio Regional area.
- 4.2 Signatories. The parties signing this MOU (Signatories) constitute the current participants.

#### 5. Mutual Understandings

5.1 Alliance Agreements. Principal idea of non-binding collaborative is so that we do not overstate supplies in area. The collaborative is to share resources and opportunities that can benefit our area that we might not qualify for individually. Agreements of the Alliance members:

1) Water supply is a regional need

- 2) Affordable quality water is a regional need
- 3) We, the Alliance, are interested in obtaining affordable quality water supply for our individual districts
- 4) Regional collaboration allows for an opportunity for us to obtain #3 above

As we agree on these four points, we also agree to explore opportunity of an integrated water management plan for the area.

5.2 Participation. Participation is strictly voluntary and may be terminated at any time without recourse. San Gorgonio local governments and water agencies will be invited to become Signatories.

5.3 Activities. Efforts pursued under this agreement will remain consistent with and will not exceed the current authority for any individual participating local government and water agency. Efforts will include information dissemination and sharing between local governments, water agencies, public outreach, and education and other activities as mutually agreed upon from time to time among the Signatories.

5.3.1 It is anticipated that the Signatories will meet at least monthly with subcommittee meeting happening in between full Alliance meetings.

5.4 Funding. Individual Signatories are not required to commit funding to any other Signatory of the Alliance. Recognizing this is a voluntary, non-binding agreement, Signatories agree to commit such resources as are required to implement actions agreed upon per Section 5.4 herein within their individual service areas, subject to approval and direction of the governing bodies of each Signatory.

5.5 Decision Making. Consensus will be sought when the need for decisions arises. Decisions lacking consensus may be implemented by such individual Signatories that choose to do so, but said decisions may not be considered activities of the Alliance.

5.6 Non-binding Nature. This document and participation under this MOU are non-binding, and in no way suggest that a local municipal government or water agency may not continue its own activities as each government and water agency is expected to continue its own policies and procedures, and undertake efforts to secure project funding from any source. A local government or water agency may withdraw from participation at any time.

5.7 Termination. Signatories may terminate their involvement at any time with no recourse.

#### 6. Signatories to the Memorandum of Understanding

We, the undersigned representatives of our respective governing bodies, acknowledge the above as our understanding of how the SGPRWA Coordination, Collaboration, and Communication MOU will be implemented.

This MOU will be revisited annually.

Signatures on the following page

Marion Ashley County of Riverside Supervisor, Fifth District

Lloyd White City of Beaumont Councilmember

Alan Hamdorf Banning Heights Mutual Water Co. President

Kerri Mariner Cabazon Water District Director

Russ Martin Mission Springs Water District Chairman

Mary Ann Melleby San Gorgonio Pass Water Agency President

Tom Shalhoub Yucaipa Valley Water District Director Deborah Franklin City of Banning Mayor

Jeff Hewitt City of Calimesa Mayor Pro Tem

Ken Ross Beaumont-Cherry Valley Water Dist. Director, Division 5

Ernest Wright High Valleys Water district President

Robert Martin Morongo Band of Mission Indians Tribal Council Member

George Jorritsma South Mesa Mutual Water Company President



## From: Jennifer Ares, Water Resource Manager Matt Porras, Implementation Manager

**Subject:** Overview of a Community Tour Explaining the Opportunities of Operating Fully Integrated Drinking Water, Sewer, and Recycled Water Systems

Yucaipa Valley Water District staff regularly conducts tours as a part of the District's outreach program. Most of the tours focus on a specific location and/or facility. The facility tours are particularly popular with the local schools, as the tour content aligns with state standard curriculum.

Following a recent tour of the State Water Project, the board members discussed the concept of a District-wide, comprehensive tour for members of the community. This tour could be designed to provide an overview of how the integration of drinking water, recycled water, and sewer systems work together to provide a reliable water supply for our community.

Location	Discussion Topics
District Office	Continental breakfast, Introductions
Crafton Hills Reservoir	Discussion of imported water, Lake Oroville, SBVMWD and SGPWA
Wilson Creek Basins	Groundwater recharge and the increase in groundwater levels. Recycled Water recharge
Yucaipa Valley Regional Water Filtration Facility	Tour of the filtration facility used to produce drinking water
Lunch – Oak Glen	Discussion of watershed issues, local surface water, Oak Glen Filter Plant
Drinking Water Reservoir R-12.1 Site	Water storage and future reservoir at R-11.4
Calimesa Aquifer Storage and Recovery	Overview of concept wells and strategy to inject and extract drinking water and recycled water
Wochholz Regional Water Recycling Facility	Wastewater treatment and Recycled Water
District Office	Conclusion, Q&A

The following tour concept has been prepared to further discuss the tour concept.

# **Director Comments**



Yucaipa Valley Water District - November 12, 2019 - Page 91 of 99



# 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 Employee	<ul> <li>s: 5 elected board members</li> <li>72 full time employees</li> </ul>		
FY 2019-20 Operating	<b>J Budget:</b> Water Division - \$14,455,500 Sewer Division - \$12,217,712 Recycled Water Division - \$1,301,447		
Number of Services:	13,794 drinking water connections serving 19,243 units 14,104 sewer connections serving 22,774 units 111 recycled water connections serving 460 units		
Water System:	<ul> <li>223 miles of drinking water pipelines</li> <li>2,033 fire hydrants</li> <li>27 reservoirs - 34 million gallons of storage capacity</li> <li>18 pressure zones</li> <li>2.958 billion gallon annual drinking water demand</li> <li>Two water filtration facilities: <ul> <li>1 mgd at Oak Glen Surface Water Filtration Facility</li> <li>12 mgd at Yucaipa Valley Regional Water Filtration Facility</li> </ul> </li> </ul>		
Sewer System:	<ul> <li>8.0 million gallon treatment capacity - current flow at 3.5 mgd</li> <li>213 miles of sewer mainlines</li> <li>4,504 sewer manholes</li> <li>5 sewer lift stations</li> <li>1.27 billion gallons of recycled water produced per year</li> </ul>		
Recycled Water:	22 miles of recycled water pipelines 5 reservoirs - 12 million gallons of storage 0.681 billion gallon annual recycled water demand		
Brine Disposal:	<ul><li>2.2 million gallon desalination facility at sewer treatment plant</li><li>1.756 million gallons of Inland Empire Brine Line capacity</li><li>0.595 million gallons of treatment capacity in Orange County</li></ul>		

**Sustainability Plan:** A Strategic Plan for a Sustainable Future: The Integration and Preservation of Resources, adopted on August 20, 2008.



### **Typical Rates, Fees and Charges:**

- Drinking Water Commodity Charge: 1,000 gallons to 15,000 gallons 16,000 gallons to 60,000 gallons 61,000 gallons to 100,000 gallons 101,000 gallons or more
- Recycled Water Commodity Charge: 1,000 gallons or more
- \$1.429 per each 1,000 gallons \$1.919 per each 1,000 gallons \$2.099 per each 1,000 gallons
- \$2.429 per each 1,000 gallons
- \$1.425 per each 1,000 gallons
- Water Meter Service Charge (Drinking Water or Recycled Water): 5/8" x 3/4" Water Meter 1" Water Meter 1-1/2" Water Meter
   \$14.00 per month \$23.38 per month \$46.62 per month
- Sewer Collection and Treatment Charge: Typical Residential Charge \$42.43 per month

State Water Contractors: San Bernardino Valley Municipal Water District San Gorgonio Pass Water Agency



	San Bernardino Valley Municipal Water District	San Gorgonio Pass Water Agency
Service Area Size	353 square miles	222 square miles
Table "A" Water Entitlement	102,600 acre feet	17,300 acre feet
Imported Water Rate	\$125.80 / acre foot	\$399 / acre foot
Tax Rates for FY 2019-20	\$0.1425 per \$100	\$0.1775 per \$100
Number of Board Members	Five (5)	Seven (7)
Operating Budget FY 2019-20	\$58,372,000	\$9,551,000

Imported Water Charges (Pass-through State Water Project Charge)

- San Bernardino Valley Municipal Water District Customers in San Bernardino County or City of Yucaipa pay a pass-through amount of \$0.270 per 1,000 gallons.
- San Gorgonio Pass Water Agency Customers in Riverside County or City of Calimesa pay a pass-through amount of \$0.660 per 1,000 gallons. A proposed rate change to \$0.857 per 1,000 gallons is pending future consideration by YVWD.





# **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 wastewater 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 wastewater treatment process. This high-quality product can be recycled as a soil amendment on farmland or further processed as an earth-like product for commercial and home gardens to improve and maintain fertile soil and stimulate plant growth.

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

**Certificate of Participation (COP)** – A type of financing where an investor purchases a share of the lease revenues of a program rather than the bond being secured by those revenues.

**Coliform Bacteria** - A group of bacteria found in the intestines of humans and other animals, but also occasionally found elsewhere used as indicators of sewage pollution. E. coli are the most common bacteria in wastewater.

**Collections System** - In wastewater, it is the system of typically underground pipes that receive and convey sanitary wastewater or storm water.

**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.

**Contaminants of Potential Concern (CPC)** - Pharmaceuticals, hormones, and other organic wastewater contaminants.

**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.

**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.

Levels of Service (LOS) - Goals to support environmental and public expectations for performance.

**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.

**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.

**Santa Ana River Interceptor (SARI) Line** - A regional brine line designed to convey 30 million gallons per day (MGD) of non-reclaimable wastewater from the upper Santa Ana River basin to Orange County Sanitation District for treatment, use and/or disposal.

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

**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 wastewater.

**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.

**South Coast Air Quality Management District (SCAQMD)** - Regional regulatory agency that develops plans and regulations designed to achieve public health standards by reducing emissions from business and industry.

**Special district** - A form of local government created by a local community to meet a specific need. Yucaipa Valley Water District is a County Water District formed pursuant to Section 30000 of the California Water Code

**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.

**Surface Water** - Water found in lakes, streams, rivers, oceans, or reservoirs behind dams. In addition to using groundwater, Yucaipa Valley Water District receives surface water from the Oak Glen area.

**Sustainable Groundwater Management Act (SGMA)** - Pursuant to legislation signed by Governor Jerry Brown in 2014, the Sustainable Groundwater Management Act requires water agencies to manage groundwater extractions to not cause undesirable results from over production.

**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 wastewater as it trickles over them.

**Underground Service Alert (USA)** - A free service (<u>https://www.digalert.org</u>) 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 carry 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.

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

**Water Service Line** - A water service line is used to deliver water from the Yucaipa Valley Water District's mainline distribution system.

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.

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

**Water-Wise House Call** - a service which provides a custom evaluation of a customer's indoor and outdoor water use and landscape watering requirements.

**Well** - a hole drilled into the ground to tap an underground aquifer.

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





## **COMMONLY USED ABBREVIATIONS**

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