

Bighorn-Desert View Water Agency

Board of Directors

Judy Cori-Lorono, President
J. Dennis Staley, Vice President
Terry Burkhart, Secretary
Michael McBride, Director
J. Larry Coulombe, Director

Marina D West, PG, General Manager



A Public Agency

Agency Office

622 S. Jemez Trail
Yucca Valley, CA 92284-1440

760/364-2315 Phone
760/364-3412 Fax

www.bdvwa.org

Board of Directors Regular Meeting Agenda

Board Meeting Office
1720 N. Cherokee Trail, Landers, CA 92285
Tuesday, January 27, 2015 - 6:00 p.m.

1. Call To Order
2. Pledge of Allegiance
3. Roll Call
4. Approval of Agenda

Discussion and Action Items - The Board of Directors and Staff will discuss the following items, and the Board will consider taking action, if so inclined.

The Public is invited to comment on any item on the agenda during discussion of that item.

When giving your public comment, please have your information prepared. If you wish to be identified for the record then please state your name. Due to time constraints, each member of the public will be allotted three-minutes to provide their public comment.

5. Update on Dissolution of CSA 70/W-1 and Annexation to BDVWA

Board considers taking the following action(s):

1. Authorize General Manager to execute contract with Springbrook for conversion of CSA 70/W-1 billing accounts in the amount of \$9,720; and
2. Authorize General Manager to increase field operations staff by two full-time equivalents to accommodate anticipated workload upon successful completion of annexation proceedings at an estimated annual cost of \$140,000 (high estimate).

6. Standing Committees, Ad Hoc Committees and Other Meeting Assignments 2015

Board considers taking the following action(s):

1. President, with Board consensus, to consider approving the Standing Committees, Ad Hoc Committee and Other Meeting Assignments for 2015.

7. Scheduling of Board Workshop for 2015

Board considers taking the following action(s):

1. Board to set date for annual workshop.

8. Consent Items – The following items are expected to be routine and non-controversial and will be acted on by the Board at one time without discussion, unless a member of the Public or member of the Board requests that the item be held for discussion or further action.

- a. Financial Statements September 2014
- b. Receive and File Disbursements September 2014
- c. Financial Statements October 2014
- d. Receive and File Disbursements October 2014
- e. Financial Statements November 2014
- f. Receive and File Disbursements November 2014
- g. Financial Statements December 2014
- h. Receive and File Disbursements December 2014
- i. Service Order Reports: Thru December 2014
- j. Production Reports: October, November and December 2014
- k. Special Board Meeting Minutes, October 28, 2014
- l. Regular Board Meeting Minutes, October 28, 2014
- m. Resolution No. 15R-XX Establishing A Fixed Asset and Surplus Property Policy

Recommended Action:

Approve as presented (Items a - m):

9. Matters Removed From Consent Items

10. Public Comment Period

Any person may address the Board on any matter within the Agency's jurisdiction on items not appearing on this agenda.

When giving your public comment, please have your information prepared. If you wish to be identified for the record then please state your name. Due to time constraints, each member of the public will be allotted three-minutes to provide their public comment. State Law prohibits the Board of Directors from discussing or taking action on items not included on the agenda.

11. Verbal Reports - Including Reports on Courses/Conferences/Meetings.

- a. General Manager Report
- b. Director Reports
- c. Presidents' Report

12. Future Agenda Items

13. Adjournment

In accordance with the requirements of California Government Code Section 54954.2, this agenda has been posted in the main lobby of the Bighorn-Desert View Water Agency, 622 S. Jemez Trail, Yucca Valley, CA not less than 72 hours if prior to a Regular meeting, date and time above; or in accordance with California Government Code Section 54956 this agenda has been posted not less than 24 hours if prior to a Special meeting, date and time above.

As a general rule, agenda reports or other written documentation has been prepared or organized with respect to each item of business listed on the agenda.

Copies of these materials and other discloseable public records in connection with an open session agenda item, are also on file with and available for inspection at the Office of the Agency Secretary, 622 S. Jemez Trail, Yucca Valley, California, during regular business hours, 8:00 A.M. to 4:30 P.M., Monday through Friday. If such writings are distributed to members of the Board of Directors on the day of a Board meeting, the writings will be available at the entrance to the Board of Directors meeting room at the Bighorn-Desert View Water Agency.

Internet: Once uploaded, agenda materials can also be viewed at www.bdvwa.org.

Public Comments: You may wish to submit your comments in writing to assure that you are able to express yourself adequately.

Per Government Code Section 54954.2, any person with a disability who requires a modification or accommodation, including auxiliary aids or services, in order to participate in the meeting, should contact the Board's Secretary at 760-364-2315 during Agency business hours.

AGENDA ITEM # 5

**BIGHORN DESERT VIEW WATER AGENCY
AGENDA ITEM SUBMITTAL**

Meeting Date: January 27, 2015

To: Board of Directors

Budgeted: No

Budgeted Amount: N/A

Cost:

\$9,720.00 (Springbrook conversion)

\$140,000 annually (high estimate)

Funding Source: Provided through increased customer base.

From: Marina D. West

General Counsel Approval: Obtained
CEQA Compliance: N/A

Subject: Annexation of CSA 70/W-1: Approval for Anticipated Start-up Costs for Conversion of Billing Accounts into Springbrook Software from County Database in the Amount of \$9,720 and Authorize Two (2) Additional Full Time Equivalent Field Operations Staff Positions

SUMMARY

On January 21, 2015, the Local Agency Formation Commission unanimously approved *Reorganization to the Bighorn-Desert View Water Agency and dissolution of County Service Area 70 Zone W-1 and formation of an Improvement District of Bighorn-Desert View Water Agency (LAFCO No. 3181)*.

Staff is requesting authorization to sign contracts with Springbrook for the utility billing data conversion as well as to increase staffing levels so that the two new positions can be advertised and filled prior to the effective date of July 1, 2015.

Although additional statutory and procedural actions are pending, such as the 30-day reconsideration period (i.e. appeal period) and the protest hearing, staff is requesting these approvals now. Should the annexation fail these approvals will not be implemented.

RECOMMENDATION

The Board considers taking the following action:

1. Authorize General Manager to execute contract with Springbrook for conversion of CSA 70/W-1 billing accounts in the amount of \$9,720; and
2. Authorize General Manager to increase field operations staff by two full-time equivalents to accommodate anticipated workload upon successful completion of annexation proceedings at an estimated annual cost of \$140,000 (high estimate).

BACKGROUND/ANALYSIS

On April 28, 2014 the Agency submitted its application requesting the Local Agency Formation Commission (LAFCO) to initiate proceedings for reorganization to include the annexations to the Bighorn-Desert View Water Agency and dissolution of County Service Area 70 Zone W-1 (W-1).

Subsequently the application was deemed "complete". LAFCO staff held a Department Review Committee meeting on July 30th to review the application with all affected parties.

On August 5, 2014 the County Board of Supervisors adopted a Resolution approving the property tax revenue amounts to be transferred as a result of the pending reorganization. This approval was the single opportunity for the County Board of Supervisors to successfully deny the Agency's application.

Since August 2014, staff has had routine correspondence with LAFCO regarding the application, legal description for the annexed properties and 5-year Revenue and Expense projections for the reorganized entity. LAFCO also sought documents from the County Special Districts Department.

On December 15, 2014 LAFCO issued a Certificate of Filing and scheduled the public hearing for January 21, 2015. At the January 21st hearing the Commission unanimously approved the annexation and associated proceedings.

The next steps in the process include a 30-day "reconsideration" period (i.e. appeal period) and then property owners and registered voters within the W-1 service area will receive a protest ballot. The protest period ends with another Protest Hearing before the Commission. Staff has heard from numerous residents who say they are in favor of the annexation and less than a handful of residents who claim they are not. LAFCO will approve the annexation if written protest is received from less than 25% of the registered voters and less than 25% of the landowners (owning less than 25% of the land value).

Staff does not believe there is enough community support to successfully protest the annexation and anticipates that the Agency would be responsible for the W-1 system on July 1, 2015. Therefore, staff is seeking approval for two items. First, staff seeks authorization to sign a contract with Springbrook software in the amount of \$9,720. This contract is for the conversion of the W-1 utility billing information from the Special Districts Department software, DataStream Business Solutions, into Springbrook. Springbrook has a long-lead time on implementation scheduling so the contract must be signed asap to commit Springbrook staff now so that the conversion can be completed prior to the July 1, 2015 effective date. This expense meets the criteria for reimbursement from reserves being transferred from W-1 because it is a capital expenditure.

Second, as outlined in the Plan for Service for the annexation, additional field staff will be required once the W-1 system is under our control. To that end, employment advertising, interviews, and background checks will take some effort. In order to have a smooth transition staff recommends beginning the process in early May once the results of the protest hearing are certified.

Should the annexation fail, the Springbrook contract will be cancelled and the staff increases will be voided.

PRIOR RELEVANT BOARD ACTION(S)

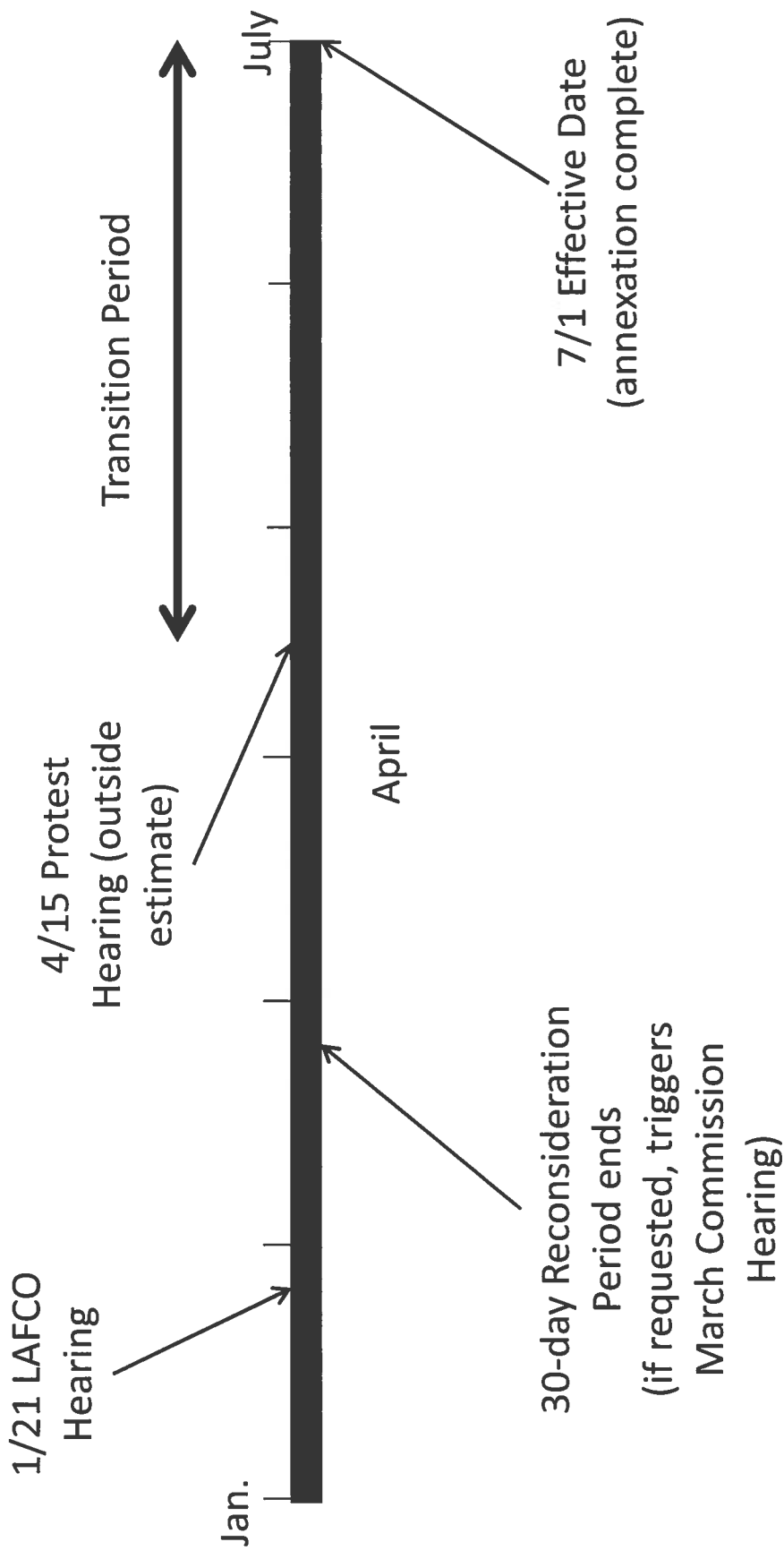
8/26/2014 M14-045 Authorize budget adjustment for annexation of CSA70/W-1 (Goat Mountain/Landers) of \$3,100. Total authorized budget to date: \$64,000.

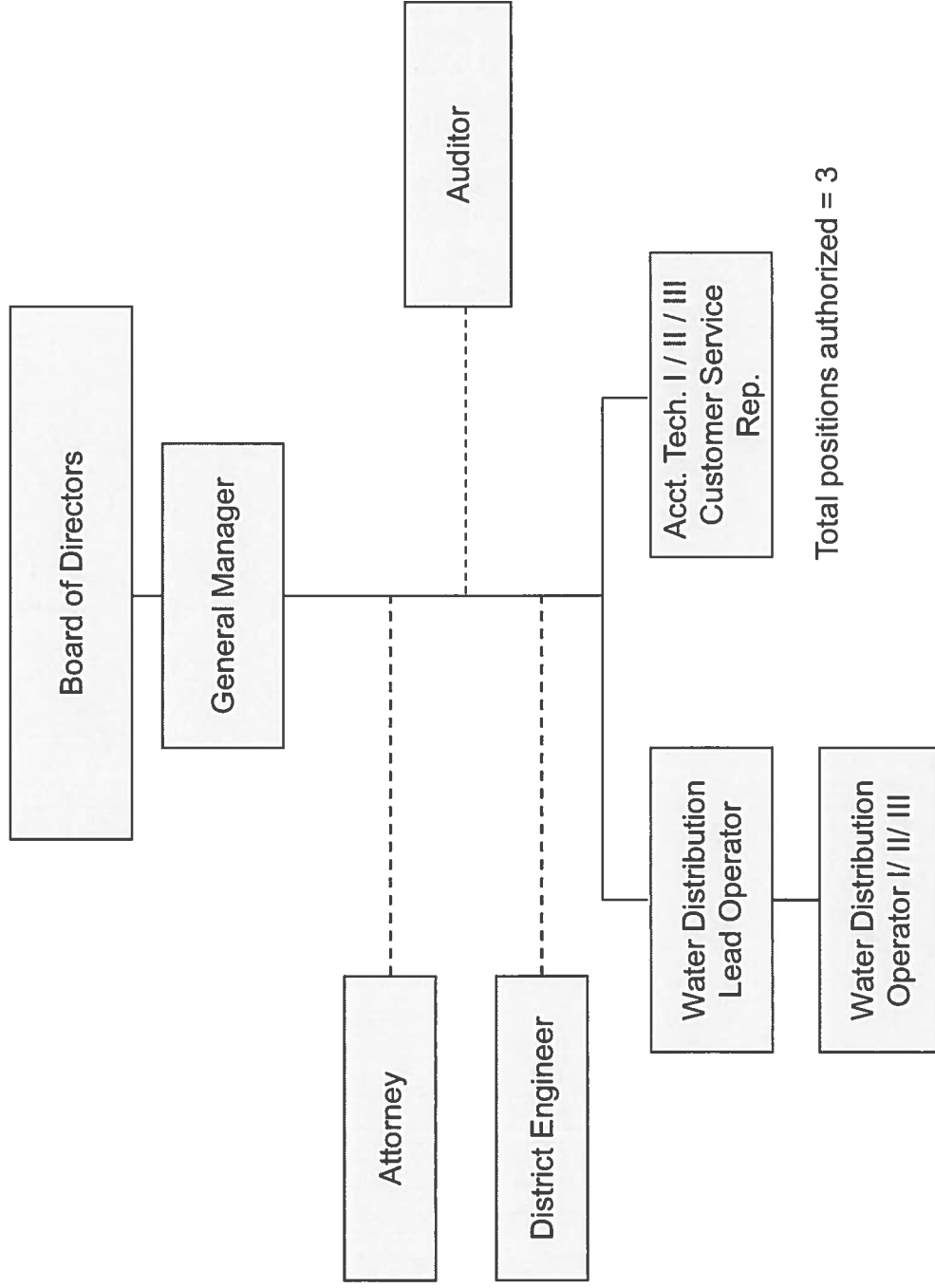
4/22/2014 M14-024 Resolution No. 14-R05 requesting the Local Agency Formation Commission to initiate proceedings for a reorganization to include annexations to the Bighorn-Desert View Water Agency and dissolution of CSA 70/W-1.

1/28/2014 M14-001 Authorize staff to initiate an application for the dissolution of CSA 70/W-1 (Goat Mountain/Landers) and annexation into BDVWA; and establish an initial project budget of \$41,000.

ESTIMATED TIMELINE FOR COMPLETION OF

LAFCO NO. 3181





Total positions authorized = 3

Total positions authorized = 5

- Existing positions = 3

- Authorized as part of CSA70/W-1 Annex. = 2



Bighorn-Desert View Acquisition of Landers County Water Customers

12 Month Contract

BIGHORN-DESERT VIEW WATER AGENCY
1/13/2015

Proposed By:
Marily Rementeria
Senior Partner
marily.rementeria@sprbrk.com
(503) 820-2201

Licensed Products and Services

#	Item	Product Type	QTY	Sales Price	Total Price
1	Project Management Professional Services Project Management Professional Services	Professional; Service	1	\$1,400.00	\$1,400.00
2	Utility Billing Conversion Services - Plus Utility Billing Conversion Services - Plus consists of a Legacy conversion of 5 years of Account activity that includes account master records, meter history, and transaction history. There is also an option to include Budget Billing information at Plus. With a Legacy Conversion, the client is responsible for providing Springbrook with a copy of their Legacy system database along with a data dictionary. Springbrook Conversion Service staff will work with you to map your legacy system data to available fields in Springbrook. If you are interested in upgrading to include more than 5 years of Account activity and/or Budget Billing, please contact your Sales Representative.	Conversion; Service	1	\$8,320.00	\$8,320.00

Product Breakdown and Financial Roll-Up

Product Family	Type	Total	Payment Terms
Recurring Costs			
License	Subscription	\$0.00	100% due upon signing, annually thereafter
License	Maintenance	\$0.00	100% due upon signing, annually thereafter
Service	Subscription	\$0.00	100% due upon signing, annually thereafter
IT	Hosting	\$0.00	100% due upon signing, annually thereafter
Non-Recurring Costs			
License	Premise	\$0.00	100% due upon signing
License	Maintenance Deferred	\$0.00	100% credited upon signing
License	Subscription Deferred	\$0.00	100% credited upon signing
Service	Conversion	\$8,320.00	25% due upon signing, 25% due upon Acceptance of Core Modules Statement of Work, 20% due upon completion of Core Module Setup Phase, 20% upon Core Go-Live acceptance, 10% due upon Full Go-Live Acceptance of all Modules
Service	Professional	\$1,400.00	25% due upon signing, 25% due upon Acceptance of Core Modules Statement of Work, 20% due upon completion of Core Module Setup Phase, 20% upon Core Go-Live acceptance, 10% due upon Full Go-Live Acceptance of all Modules

Go-Live Implementation

Finance
Payroll
Utility Billing
Community Development
Special Assessments

These are the actual modules within the product suite that will be implemented for the "Go-Live" pursuant to the services being proposed. Other modules that may be included in your product level, not part of the "Go-Live", may be added however additional services will be required.

4-Year Cost of Ownership

Year	1	2	3	4	Total
One-Time	\$9,720.00				\$9,720.00
Recurring	\$0.00	\$0.00	\$0.00	\$0.00	

This table is an illustrative example of the costs being proposed modeled over a 4-Year period highlighting one-time and recurring charges

Additional Information

Definitions

Masters: static information and data, based on a single individual or entity. An example of a Master file is Customer, Employee or Vendor contact information.

History: Information that is updated or added on a regular basis that is tied to a Master File. An example of History includes Checks, Billings or Receipts.

Client Requirements

Client must perform all data extraction from their legacy system and populate Springbrook Software, Inc. then current Standard Templates. Standard Templates and field listings are available for review by client upon request.

Client must validate the accuracy of data. Data in legacy system which is incorrect or does not balance will need to be altered by Client, or incorrect results will be carried through to new system.

Client must provide data according to the schedule mutually agreed upon with Project Manager, or project may incur changes to schedule or additional fees. Client must provide field descriptions and/or definitions For data that is being extracted from the legacy system

Vendor Requirements

Vendor will evaluate data provided from client to ensure that all required fields have been populated, that the formats provided meet the necessary criteria, and the limitations of field ranges.

Vendor will provide consulting services to assist client in analyzing data inputs meet criteria specified, and assist in testing to validate inputs are converted correctly to the SSI System.

Vendor will provide a secure method for electronic data transmission.

Vendor will ensure that all data provided in finalized templates are converted correctly into the corresponding fields or tables within the Springbrook Software, Inc. applications.

Once Client has offered final approval of data sets, Vendor will provide three (3) data conversions into the Live UB System and one (1) data conversion into the Live system for all other Applicable as specified on table above.

Limitations of Conversions Services

Unless otherwise specified and agreed to, Vendor will not consult on or assist in the removal of data from Client legacy system.

Vendor cannot convert data from a legacy system which is not available in a corresponding field.

Vendor cannot convert data into fields which exceed the maximum database field limitations.

The services listed above do not include consulting or data manipulation for the purpose of supplying the Client with information the Client didn't previously have access to.

Data requested to be converted after agreed to live conversion will be considered out of scope, and will require a change order, and be subject to additional fees.

All current templates and field listings are available on the Springbrook Software, Inc. website, and included herein by reference.

AGENDA ITEM # 6



Standing Committees, Ad Hoc Committees & Other Meeting Assignments **2015**

Planning/Legislative/Engineering/Grant & Security Committee

Chairperson:

Member:

Alternate:

Finance/Public Relations/Education & Personnel Committee

Chairperson:

Member

Alternate:

Morongo Basin Pipeline Commission Representative

Member:

Alternate:

Mojave Water Agency Technical Advisory Committee Representative

Member:

Alternate:

Alliance for Water Awareness and Conservation (AWAC) Representative

Member:

Alternate:

Homestead Valley Community Council

Member:

Alternate:

W-1 Reorganization Ad Hoc Committee

Chairperson:

Member:

Solar Ad Hoc Committee

Chairperson:

Member:

AGENDA ITEM # 8

Financials - September 2014

PERIOD ENDING 09/30/14

GENERAL FUND

ASSETS

CASH & CASH EQUIVALENTS

01 13120	CASH UNION BANK OF CA	97,706.72
01 13130	CASH CASH DRAWERS BASE FUND	750.00
01 13400	CASH PETTY CASH FUND	800.00

TOTAL CASH & CASH EQUIVALENTS		99,256.72

INVESTMENTS

01 13303	LAIF UNENCUMBERED CASH FUND	343,242.19
01 13306	LAIF-BASIC FACILITIES CHGS	25,892.00
01 13307	LAIF-CUSTOMER DEPOSITS	55,000.00
01 13309	LAIF EMERGENCY CONTINGENCIES	170,000.00
01 13310	LAIF REPLACE & REFURBISH FUND	400,000.00
01 13312	LAIF BOND DEBT SERVICE	25,001.00

TOTAL INVESTMENTS		1,019,135.19

ACCOUNTS RECEIVABLE, WATER

01 13710	A/R WATER	40,100.49
01 13713	A/R UNBILLED	46,118.00
01 13904	DOLLAR GENERAL	413.92
01 13950	2009-10 LIEN REC \$41976	15,571.56
01 13951	2010-11 LIEN REC \$33945	11,951.29
01 13952	2011-12 LIEN REC \$36833	16,568.09
01 13953	2012-13 LIEN REC \$39364	22,263.25
01 13954	LIEN REC	29,631.66
01 13960	DUE FOR AMES/RECHE	11,048.45
01 13960 01	DUE FOR HAZARD MITIGATION	7,413.10
01 13990	ALLOWANCE FOR BAD DEBTS	(4,500.00)

TOTAL ACCTS RECEIVABLE, WATER		196,579.81

ACCOUNTS RECEIVABLE, OTHER

01 13800	A/R PROPERTY TAXES	30,796.87

TOTAL ACCTS RECEIVABLE, OTHER		30,796.87

INVENTORIES

01 14301	INVENTORY-WATER SYSTEM PARTS	66,610.41

TOTAL INVENTORY		66,610.41

PREPAID EXPENSES

01 14401	PREPAYMENTS WORKERS COMP INSUR	1,813.00
01 14402	PREPAYMENTS PL & PD LIAB INS	20,363.02
01 14403	PREPAIDS	312.07

TOTAL PREPAID EXPENSES		22,488.09

PERIOD ENDING 09/30/14

GENERAL FUND

FIXED ASSETS

01 11130	FA ORGANIZATION	336,271.54
01 11130 01	ACCUMULATED DEP ORGANIZATION (	99,971.08)
01 11135	FA LAND	76,611.39
01 11140	FA BUILDINGS	237,604.13
01 11140 01	ACCUMULATED DEP BUILDINGS (	213,667.14)
01 11150	FA YARDS	61,487.73
01 11150 01	ACCUMULATED DEP YARDS (	53,288.81)
01 11160	FA FUELS TANKS	18,943.10
01 11160 01	ACCUMULATED DEP FUEL TANK	6,845.79
01 11170	FA WATER SYSTEM	8,209,841.62
01 11170 01	ACCUMULATED DEP WATER SYSTEM (	5,054,775.04)
01 11180	FA SHOP EQUIPMENT	41,327.36
01 11180 01	ACCUMULATED DEP SHOP EQUIP (	40,567.90)
01 11181	FA MOBILE EQUIPMENT	507,932.72
01 11181 01	ACCUMULATED DEP MOBILE EQUIP (	419,311.38)
01 11190	FA OFFICE EQUIPMENT	96,088.98
01 11190 01	ACCUMULATED DEP OFFICE EQUIP (	95,432.55)
01 14501	JV WELL	177,095.85

TOTAL FIXED ASSETS 3,793,036.31

CONSTRUCTION IN PROGRESS-OTHER

TOTAL CIP (OTHERS) 0.00

CONSTRUCTION IN PROGRESS ASSET

01 12054	PUMP PLANTS-MANUAL SWITCHES 6A	21,398.82
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TOTAL CIP ASSET 21,398.82

DEBT ISSUANCE COST

TOTAL DEBT ISSUANCE COST 0.00

TOTAL ASSETS 5,249,302.22

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LIABILITIES

ACCOUNTS PAYABLE

01 22520	ACCRUED INTEREST PAYABLE	1,958.00
01 22700	ACCOUNTS PAYABLE	75,824.00

TOTAL ACCOUNTS PAYABLE 77,782.00

ACCRUED PAYROLL

01 22910	ACCRUED EMPLOYEE COMP BALANCES	49,914.78
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TOTAL ACCRUED PAYROLL 49,914.78

PERIOD ENDING 09/30/14

GENERAL FUND

CUSTOMER DEPOSITS

01 22540	UNCLAIMED FUNDS	585.40
01 22550	CUSTOMER DEPOSITS PENDING	950.00
01 22600	CUSTOMER DEPOSITS	58,050.47

TOTAL CUSTOMER DEPOSITS		59,585.87

CONSTRUCT IN PROGRESS DEPOSIT

01 22601	DOLLAR GENERAL DEPOSIT	700.70

TOTAL CIP DEPOSIT		700.70

LIAB PYBL FRM RESTRICTD ASSETS

01 22950	ACCRUED INT PAYABLE DV ID BNDS	2,544.00

TOTAL LIAB PYBL FRM REST ASSET		2,544.00

LONG TERM DEBT

01 21101	REVENUE BONDS PAYABLE - DV	203,977.05
01 22300	REVENUE BONDS PAYABLE - BH	470,000.00

TOTAL LONG TERM DEBT		673,977.05

TOTAL LIABILITIES

864,504.40

EQUITY

01 30109	CONTRIBUTED CAPITAL/HUD	291,035.88
01 30111	FMHA GRANTS	758,297.76
01 31000	FUND BALANCE	3,061,706.14
01 31001	FUND BALANCE FEMA & OES	427,895.00
01 31111	CURR YEAR NET REVENUE/EXPENSE (154,136.96)

TOTAL EQUITY 4,384,797.82

TOTAL LIABILITIES & EQUITY 5,249,302.22

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Prepared By LB
Date 11/17/14
Reviewed By [Signature]

GENERAL FUND

		BUDGET	REV OR EXP THIS MONTH	REV OR EXP YEAR TO DATE	AVAILABLE	YTD % OF BUDGET
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REVENUE						

OPERATING REVENUE						
01 41000	SERVICE LINE INSTALLATION FEES	1,255.00	0.00	0.00	1,255.00	0.00%
01 41001	BASIC FACILITIES CHARGE	4,098.00	0.00	0.00	4,098.00	0.00%
01 41100	INCOME METERED WATER	389,631.00	118.20	89,094.66	300,536.34	22.87%
01 41300	BASIC SERVICE CHARGE	567,600.00	80.66	99,286.90	468,313.10	17.49%
01 41400	INCOME METERED BULK WATER	47,728.00	20.83	11,216.55	36,511.45	23.50%
01 41700	INCOME OTHER (OPERATING)	37,950.00	2,720.95	10,577.70	27,372.30	27.87%
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	TOTAL OPERATING REVENUE	1,048,262.00	2,940.64	210,175.81	838,086.19	20.05%
NON-OPERATING REVENUE						
01 49100	GA02 GEN LEVY IMP DIST A BH	51,100.00	0.00	1,417.51	49,682.49	2.77%
01 49101	DA01 DEBT SRVC IMP 1 (BH BOND)	175,900.00	0.00	26,090.64	149,809.36	14.83%
01 49102	GA01 GENERAL TAX LEVY (BDV)	49,102.00	0.00	1,398.70	47,703.30	2.85%
01 49103	INCOME REVENUE BONDS DV FMHA	48,825.00	3.88	8,298.29	40,526.71	17.00%
01 49200	INTEREST INCOME	2,500.00	0.00	428.04	2,071.96	17.12%
01 49600	INCOME OTHER (NON OPERATING)	0.00	2.08	1,543.41	0.00	0.00%
01 49999	FUNDS FOR AMES/RECHE	5,000.00	0.00	0.00	5,000.00	0.00%
01 49999 01	GRANT FOR HAZARD MITIGATION	25,000.00	0.00	0.00	25,000.00	0.00%
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	TOTAL NON-OPERATING REVENUE	357,427.00	5.96	39,176.59	318,250.41	10.96%
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	TOTAL REVENUE	1,405,689.00	2,946.60	249,352.40	1,156,336.60	17.74%

EXPENSE

		BUDGET	REV OR EXP THIS MONTH	REV OR EXP YEAR TO DATE	AVAILABLE	YTD % OF BUDGET
		-----	-----	-----	-----	-----
OPERATIONS EXPENSE						
01 54102	OPERATIONS COMPENSATION	167,833.00	12,571.10	39,203.68	128,629.32	23.36%
01 54103	UNIFORMS	2,650.00	110.00	366.38	2,283.62	13.83%
01 54105	AUTO CONTROLS	2,640.00	212.96	425.92	2,214.08	16.13%
01 54106	VEHICLE/TRACTOR/EQUIP EXPENSE	9,000.00	789.22	1,243.84	7,756.16	13.82%
01 54107	VEHICLE EXPENSE - FUEL	21,000.00	3,973.08	5,135.10	15,864.90	24.45%
01 54109	FIELD MATERIALS & SUPPLIES	25,000.00	1,682.66	5,458.51	19,541.49	21.83%
01 54111	WATER TESTING	6,300.00	381.00	1,141.00	5,159.00	18.11%
01 54112	CONTRACTUAL SERV- ENGINEERING	40,000.00	1,460.00	1,460.00	38,540.00	3.65%
01 54114	WATER SYSTEM REPAIRS	27,500.00	752.11	3,738.68	23,761.32	13.60%
01 54114 01	EXCAVATION COUNTY OF SB	0.00	0.00	351.00	0.00	0.00%
01 54115	BUILDING MAINTENANCE/REPAIR	13,000.00	812.54	2,056.09	10,943.91	15.82%
01 54119	COMMUNICATIONS EXPENSE	1,500.00	101.77	205.09	1,294.91	13.67%
01 54121	DISINFECTION EXPENSE	5,000.00	0.00	614.36	4,385.64	12.29%
01 54125	POWER WELLS & PUMPS	68,750.00	6,306.91	10,934.00	57,816.00	15.90%
01 54130	OTHER OPERATIONS EXPENSES	8,000.00	0.00	195.00	7,805.00	2.44%
01 54170	EXP TO CIP PROJECTS	0.00	-3,899.19	-10,734.55	0.00	0.00%

GENERAL FUND

	BUDGET	REV OR EXP THIS MONTH	REV OR EXP YEAR TO DATE	AVAILABLE	YTD % OF BUDGET
	-----	-----	-----	-----	-----
TOTAL OPERATIONS EXPENSE	398,173.00	25,254.16	61,794.10	336,378.90	15.52%
BULK SYSTEM EXPENSE					
01 55001 PUMPING PLANT EXPENSE	7,500.00	736.19	1,428.89	6,071.11	19.05%
01 55002 BULK OPERATIONS & MAINTENANCE	5,000.00	53.00	273.00	4,727.00	5.46%
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TOTAL BULK SYSTEM EXPENSE	12,500.00	789.19	1,701.89	10,798.11	13.62%
ADMINISTRATIVE EXPENSE					
01 56001 DIRECTOR FEES	31,200.00	3,098.80	6,472.40	24,727.60	20.74%
01 56001 01 DISTRIBUTE TO DIRECTOR ACCTS	0.00	-3,098.80	-6,472.40	0.00	0.00%
01 56002 01 DIRECTOR MCBRIDE	0.00	660.25	1,086.83	0.00	0.00%
01 56002 02 DIRECTOR CORL-LORONO	0.00	1,000.53	2,101.82	0.00	0.00%
01 56002 04 DIRECTOR BURKHART	0.00	308.42	514.50	0.00	0.00%
01 56002 05 DIRECTOR STALEY	0.00	340.28	1,385.64	0.00	0.00%
01 56002 06 DIRECTOR COULOMBE	0.00	789.32	1,383.61	0.00	0.00%
01 56003 ADMINISTRATIVE COMPENSATION	272,105.00	20,360.66	59,223.45	212,881.55	21.76%
01 56006 CONTRACTUAL SERV-AUDITOR	30,000.00	0.00	5,975.00	24,025.00	19.92%
01 56007 CONTRACTUAL SERV-LEGAL	15,000.00	495.00	536.25	14,463.75	3.58%
01 56008 PERS CONTRIBUTION	53,860.00	4,154.80	14,158.24	39,701.76	26.29%
01 56009 PAYROLL TAXES	11,730.00	-264.97	529.30	11,200.70	4.51%
01 56011 TELEPHONE/FAX/INTERNET/WEB	6,000.00	546.68	1,092.48	4,907.52	18.21%
01 56012 MAILING EXPENSES	1,425.00	100.00	184.39	1,240.61	12.94%
01 56014 CONTRACTUAL SERV-OTHER	30,000.00	1,320.88	4,203.15	25,796.85	14.01%
01 56016 PROPERTY/LIABILITY EXPENSE	22,850.00	3,155.43	7,680.55	15,169.45	33.61%
01 56017 WORKERS COMP INSURANCE	7,655.00	1,407.21	2,615.88	5,039.12	34.17%
01 56018 DUES & SUBSCRIPTIONS	10,600.00	58.50	664.97	9,935.03	6.27%
01 56020 POWER OFFICES & YARDS	6,000.00	533.51	1,058.34	4,941.66	17.64%
01 56022 BAD DEBT EXPENSE	1,000.00	0.00	0.00	1,000.00	0.00%
01 56025 PROPANE	1,800.00	0.00	0.00	1,800.00	0.00%
01 56030 OFFICE SUPPLIES	6,700.00	333.49	1,006.53	5,693.47	15.02%
01 56100 EMPLOYEE BENEFITS INSURANCE	101,750.00	-35.85	24,603.21	77,146.79	24.18%
01 56101 FLEXIBLE SPENDING ACCOUNT	0.00	18.26	-54.84	0.00	0.00%
01 56103 PLAN FEE & OTHER INS	0.00	-9.40	-82.99	0.00	0.00%
01 56104 SUPPLEMENTAL LIFE	0.00	11.79	-35.36	0.00	0.00%
01 56105 DISABILITY INS	0.00	1.07	-55.17	0.00	0.00%
01 56106 CANCER INS	0.00	-2.36	-15.96	0.00	0.00%
01 56110 EMPLOYEE EDUCATION	3,000.00	150.00	400.00	2,600.00	13.33%
	-----	-----	-----	-----	-----
TOTAL ADMINISTRATIVE EXPENSE	612,675.00	35,433.50	130,159.82	482,515.18	21.24%
CONSTRUCTION IN PROGRESS EXPNS					
01 56191 CSA 70\W-1 ANNEXATION	1,500.00	2,851.99	2,860.64	-1,360.64	190.71%
01 56191 01 LAFCO APPLICATION (HOFFMAN)	2,000.00	0.00	900.00	1,100.00	45.00%
01 56191 03 AUDIT SERVICE CSA W1 ANNEX	5,000.00	0.00	0.00	5,000.00	0.00%
01 56191 04 LAFCO COST CSA W1 ANNEX	9,850.00	0.00	-450.00	10,300.00	-4.57%
01 56191 05 LABOR FOR W1 ANNEX	0.00	0.00	2,471.39	0.00	0.00%
01 56192 HAZARD MITIGATION PLAN	22,470.00	1,251.58	8,778.77	13,691.23	39.07%

STATEMENT OF REVENUE AND EXPENSE
PERIOD ENDING 09/30/14

GENERAL FUND

	BUDGET	REV OR EXP THIS MONTH	REV OR EXP YEAR TO DATE	AVAILABLE	YTD % OF BUDGET
01 56193 AMES RECHE FINAL	5,000.00	1,682.62	1,781.48	3,218.52	35.63%
01 56194 82 REPLACE VEHICLE	28,750.00	0.00	0.00	28,750.00	0.00%
01 56194 83 F250 UPGRADE	5,000.00	0.00	0.00	5,000.00	0.00%
01 56194 91 COMPUTER EQUIPMENT	13,313.00	0.00	0.00	13,313.00	0.00%
01 56194 92 FINANCIAL & BILLING SOFTWARE	61,250.00	63,187.17	63,187.17	-1,937.17	103.16%
01 56194 93 1ST YEAR SOFTWARE MAINT	25,984.00	11,095.00	11,095.00	14,889.00	42.70%
01 56199 BOND PAYMENTS	116,000.00	0.00	0.00	116,000.00	0.00%
TOTAL CONSTRCTN IN PROG EXPNS	296,117.00	80,068.36	90,624.45	205,492.55	30.60%
TOTAL OPERATING EXPENSE	1,319,465.00	141,545.21	284,280.26	1,035,184.74	21.55%
NON-OPERATING EXPENSE					
01 56200 OFFICE EQUIPMENT EXPENSE	3,300.00	0.00	16.52	3,283.48	0.50%
01 56300 CUSTOMER RELATIONS	5,200.00	82.01	187.11	5,012.89	3.60%
01 56400 OTHER ADMINISTRATIVE EXPENSES	2,000.00	363.90	459.75	1,540.25	22.99%
01 57000 INTEREST EXPENSE - BH BONDS	23,500.00	0.00	0.00	23,500.00	0.00%
01 57100 DEPRECIATION EXPENSE	0.00	20,063.97	40,127.94	0.00	0.00%
01 57350 MWA PIPELINE DEBT	73,300.00	0.00	73,232.00	68.00	99.91%
01 59100 INTEREST EXPENSE - DV BONDS	10,400.00	0.00	5,089.84	5,310.16	48.94%
01 59300 EXPENSE MISC	0.00	46.94	95.94	0.00	0.00%
TOTAL NON-OPERATING EXPENSE	117,700.00	20,556.82	119,209.10	-1,509.10	101.28%
TOTAL EXPENSE	1,437,165.00	162,102.03	403,489.36	1,033,675.64	28.08%
NET REV/EXP GENERAL FUND	-31,476.00	-159,155.43	-154,136.96	122,660.96	489.70%

Prepared By gjbDate 11/17/14Reviewed By must

SOURCES & USES OF FUNDS STATEMENT
GENERAL ACCOUNT (UNION BANK)
SEPTEMBER 2014

SOURCES OF FUNDS:

A/R - WATER	114,350.71	
NEW SERVICE LINE		
MISCELLANEOUS REVENUE	228.01	
TAXES	925.68	
CUSTOMER DEPOSITS	1,350.00	
 TOTAL		<u><u>116,854.40</u></u>

USE OF FUNDS:

A/R WATER & OTHER	200.83	
DOLLAR GENERAL		
INVENTORY PURCHASES	881.28	
PREPAYMENTS	1,813.00	
HARZARD MITIGATION PLAN		
LAIF INTEREST		
PAYROLL & BENENFITS	37,435.74	
OPERATIONS EXPENSES	15,415.23	
ADMINISTRATIVE EXPENSE	84,476.54	
BOND INTEREST		
 TOTAL		<u><u>140,222.62</u></u>

Prepared By JB
Date 11/17/14
Reviewed By MSJ

UNION BANK OF CALIFORNIA
DISBURSEMENT SEPT 2014

Datastream Check Register	<u>102,548.73</u>	
		<u>102,548.73</u>

EFT for Vendor Services

Bank Fees posted in April	<u>238.15</u>	
Total		<u>238.15</u>

Wages for Paydate 09/11/14

State & Fed Taxes plus PERS Paid	6,936.76	
Payroll checks 14060-14066	11,493.68	
Director Per Diem ck	<u>913.19</u>	
		<u>19,343.63</u>

Wages for Paydate 09/25/14

State & Fed Taxes plus PERS Paid	6,485.03	
Payroll checks 14095-14101	11,301.64	
Director Per Diem ck 14102-14103	<u>305.44</u>	
		<u>18,092.11</u>

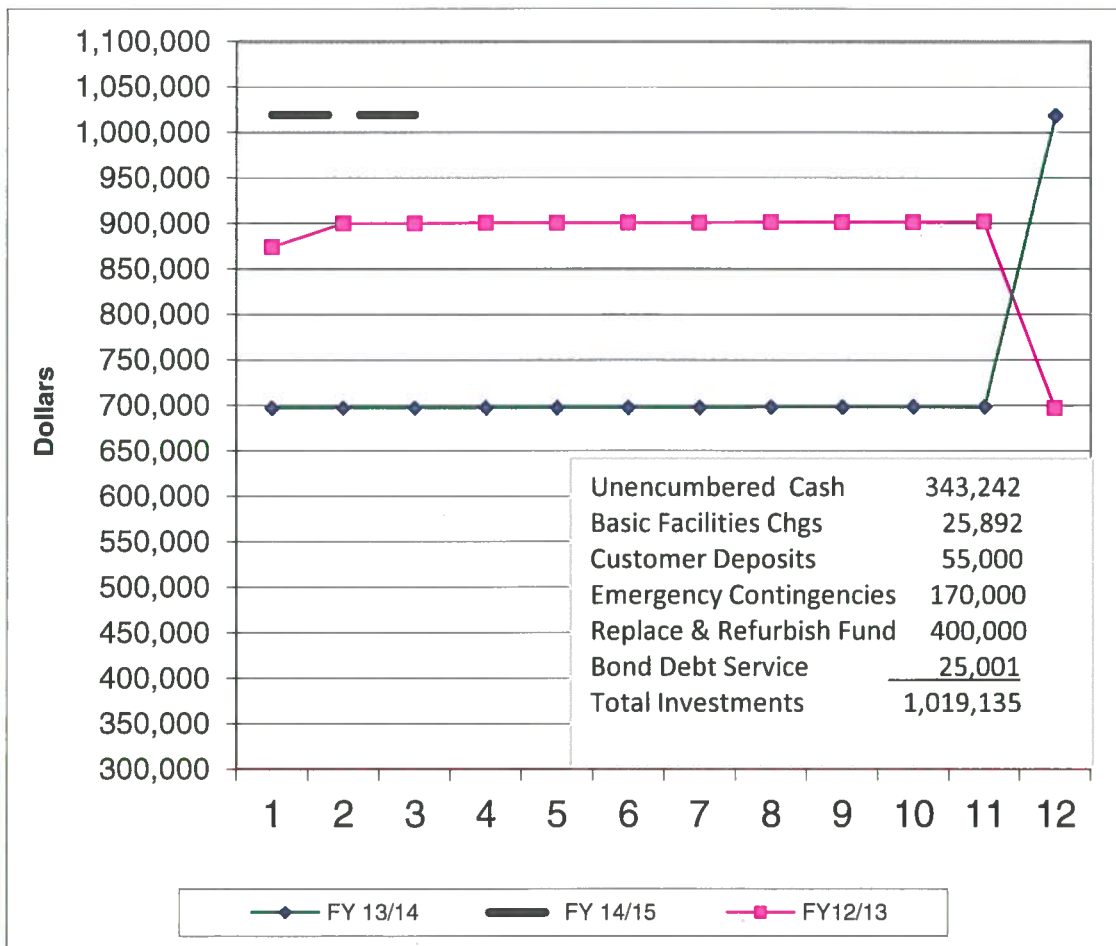
Total Disbursements		140,222.62
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Prepared By LB
Date 11/17/14
Reviewed By [Signature]

Local Agency Investment Fund Balance Timeline

Balance as of

	FY 12/13	FY 13/14	FY 14/15
July	873,934	697,409	1,019,135
August	899,726	697,409	1,019,135
September	899,726	697,409	1,019,135
October	900,521	697,861	
November	900,521	697,861	
December	900,521	697,861	
January	900,521	697,861	
February	901,252	698,310	
March	901,252	698,310	
April	901,252	698,707	
May	901,880	698,707	
June	696,880	1,018,707	



BIGHORN-DESERT VIEW WTR AGENCY
CHECK REGISTER
SEPTEMBER 30, 2014

CHECK#	DATE	PAYEE & DESCRIPTION	AMOUNT
14042	09/05/14	CYBERSPIKE WEB HOSTING OCT 2013- JUL 2014 POSTED HAZARD MITIGATION PLAN	210.00
14043	09/05/14	SDRMA RECONCILED W/C 2013-2014	802.88
14044	09/05/14	AKLUFU AND WYSOCKI LEGAL FEES AUG 2014	1,155.00
14045	09/05/14	BEYOND SOFTWARE SOLUTIONS REVIEW SPRINGBROOK PROPOSAL	120.00
14046	09/05/14	CLINICAL LABORATORY OF BACT TEST, PLATE CT, GEN PHY	281.00
14047	09/05/14	JUDY CORL-LORONO AD HOC W-1 CSA70	19.06
14048	09/05/14	JEFF DROZD MAPPING CHANGES	300.00
14049	09/05/14	GOODSPEED DISTRIBUTING INC UNLEADED FUEL	2,197.56
14050	09/05/14	HERCULES INDUSTRIES, INC. LOCKS	300.87
14051	09/05/14	THE HOME DEPOT #6971 FIELD MATERIALS FIELD MATERIALS, SM TOOLS, OFFICE SUPPLIES & SAFETY	423.22
14052	09/05/14	INFOSEND, INC. OUTSOURCE BILLING DQ AUG 2014	202.35
14053	09/05/14	INLAND WATER WORKS D-040P01 3	388.80
14054	09/05/14	J & G GARAGE 4 DR F-150 2 TIRES	369.00
14055	09/05/14	MAID TO ORDER SVC JEMEZ & MTG RM 08/09/14 SVC JEMEZ 08/23/14	247.60
14056	09/05/14	MOJAVEWIFI.COM LLC INTERNET SEPT 2014	95.00
14057	09/05/14	RICHARDS, WATSON & GERSHON AMES/RECHE - LEGAL JULY 2014	1,682.62
14058	09/05/14	SAN BERNARDINO COUNTY SP DEPT TRAFFIC CONTROL TRAINING JBOYD AND DDIAZ	150.00
14059	09/05/14	UNDERGROUND SERVICE ALERT DIG ALERTS, 13 TICKETS	19.50
14072	09/11/14	ACWA/JPIA ACWA/JPIA HEALTH BENEFITS	842.85
14073	09/11/14	AVALON URGENT CARE INC. CLASS A LICENSE RENEWAL DREWAL	100.00
14074	09/11/14	TERRY BURKHART SB WATER CONF - TRAVEL	87.92
14075	09/11/14	DATASTREAM BUSINESS SOLUTIONS PARCEL DATABASE UPDATE	1,318.42

BIGHORN-DESERT VIEW WTR AGENCY
CHECK REGISTER
SEPTEMBER 30, 2014

CHECK#	DATE	PAYEE & DESCRIPTION	AMOUNT
14076	09/11/14	HI-DESERT STAR NEWSPAPER SUBSCRIPTION	39.00
14077	09/11/14	SPRINGBROOK SOFTWARE, INC NEW SOFTWARE LICENSE AND MAINT	72,345.00
14078	09/23/14	CLINICAL LABORATORY OF BACT TEST, GEN PHYS PLATE CT, BACT TEST	163.00
14079	09/23/14	LARRY COULOMBE PIPELINE MTG - MILEAGE	18.82
14080	09/23/14	GOODSPEED DISTRIBUTING INC UNLEADED FUEL	1,775.52
14081	09/23/14	IMAGE SOURCE, INC COPIES 08/03/14-09/02/14	138.01
14082	09/23/14	INFOSEND, INC. OUTSOURCE BILLING SEPT 1, 2014	551.23
14083	09/23/14	INLAND WATER WORKS AV28-7 2, FIELD MATERIALS	519.05
14084	09/23/14	J & G GARAGE '12' DODGE - OIL CHANGE '10' RANGER 9090 - REMOVE & REPLACE STARTER	420.22
14085	09/23/14	OFFICE DEPOT OFFICE SUPPLIES	74.51
14086	09/23/14	PETTY CASH OFFICE SUPPLIES EVENT SUPPLIES JULY 3RD MTG REFRESHMENTS FULLER VISIT NOTARY EXPENSE	253.81
14087	09/23/14	ROBERT STEPHENSON TRANSFER VHS TO DVD	185.00
14088	09/23/14	SDRMA W/C OCT1-DEC 31, 2014 RECONCILED PROGRAM YR 13-14	2,705.87
14089	09/23/14	TG SOLUTIONS CONSULT - WATER SALES	1,160.00
14090	09/23/14	XEROX CORPORATION LEASE PAY 09/13-10/12 27 OF 60	218.15
14091	09/23/14	DAVID ADAMS BALANCE RFND ACCT# 3012351	83.52
14092	09/23/14	FRAZ AHMED BALANCE RFND ACCT# 0405006	23.43
14093	09/23/14	ROBERT ALAN JONES BALANCE RFND ACCT# 3342124	22.38
14094	09/23/14	TIFFANY REMINGTON BALANCE RFND ACCT# 0906426	33.56
80000114	09/03/14	PAY ONLINE BURRTEC WASTE&RECYC TRASH FEES SEPT 2014	84.93
80000115	09/03/14	CINTAS CORPORATION #150 UNIFORMS SVC AUG 2014	110.00
80000116	09/03/14	SO CAL EDISON POWER EXP JULY/AUG 2014	7,570.02
80000117	09/03/14	PAY ONLINE-FIRST NATIONAL BANK	

BIGHORN-DESERT VIEW WTR AGENCY

CHECK REGISTER

SEPTEMBER 30, 2014

CHECK#	DATE	PAYEE & DESCRIPTION	AMOUNT
		2014 CSDA ANNUAL CONFERENCE	
		09/29/14-10/02/14	
		NOTERY - RE: CUSTOMER	
		FIELD MATERIALS	
		OFFICE SUPPLIES	
		AD HOC COMM TRAVELED TO CoSB	
		BOARD OF SUPERVISOR MTG w/GM	
		(RE: LAFCO 3181 TAX) - LUNCH	1,751.08
80000118	09/03/14	VERIZON CALIFORNIA	
		AUTO CONTROLS & PHONES	583.73
80000119	09/11/14	AT&T MOBILITY	
		COMMUNICATION EXP	101.77
80000120	09/11/14	PAY-ONLINE---PROTECTION ONE	
		OFFICE 09/26/14-12/25/14	
		SHOP 9/26/14-10/25/14	203.47
80000121	09/11/14	PITNEY PURCHASE POWER	
		MAILING EXP SEPT 2014	100.00
		TOTAL	102,548.73

Prepared By

283

Date

11/17/14

Reviewed By

Ymmt

Financials - October 2014

PERIOD ENDING 10/31/14

GENERAL FUND

ASSETS

CASH & CASH EQUIVALENTS

01 13120	CASH UNION BANK OF CA	125,959.35
01 13130	CASH CASH DRAWERS BASE FUND	750.00
01 13400	CASH PETTY CASH FUND	800.00

TOTAL CASH & CASH EQUIVALENTS		127,509.35

INVESTMENTS

01 13303	LAIF UNENCUMBERED CASH FUND	343,863.17
01 13306	LAIF-BASIC FACILITIES CHGS	25,892.00
01 13307	LAIF-CUSTOMER DEPOSITS	55,000.00
01 13309	LAIF EMERGENCY CONTINGENCIES	170,000.00
01 13310	LAIF REPLACE & REFURBISH FUND	400,000.00
01 13312	LAIF BOND DEBT SERVICE	25,001.00

TOTAL INVESTMENTS		1,019,756.17

ACCOUNTS RECEIVABLE, WATER

01 13710	A/R WATER	135,963.27
01 13713	A/R UNBILLED	46,118.00
01 13904	DOLLAR GENERAL	611.63
01 13950	2009-10 LIEN REC \$41976	15,571.56
01 13951	2010-11 LIEN REC \$33945	11,951.29
01 13952	2011-12 LIEN REC \$36833	16,568.09
01 13953	2012-13 LIEN REC \$39364	22,263.25
01 13954	LIEN REC	29,631.66
01 13960	DUE FOR AMES/RECHE	11,048.45
01 13960 01	DUE FOR HAZARD MITIGATION (	6,644.90)
01 13990	ALLOWANCE FOR BAD DEBTS (	4,500.00)

TOTAL ACCTS RECEIVABLE, WATER		278,582.30

ACCOUNTS RECEIVABLE, OTHER

01 13800	A/R PROPERTY TAXES	30,796.87

TOTAL ACCTS RECEIVABLE, OTHER		30,796.87

INVENTORIES

01 14301	INVENTORY-WATER SYSTEM PARTS	70,829.38

TOTAL INVENTORY		70,829.38

PREPAID EXPENSES

01 14401	PREPAYMENTS WORKERS COMP INSUR	1,208.67
01 14402	PREPAYMENTS PL & PD LIAB INS	18,100.46

TOTAL PREPAID EXPENSES		19,309.13

FIXED ASSETS

01 11130	FA ORGANIZATION	336,271.54
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GENERAL FUND

01 11130 01	ACCUMULATED DEP ORGANIZATION (101,091.99)
01 11135	FA LAND	76,611.39
01 11140	FA BUILDINGS	237,604.13
01 11140 01	ACCUMULATED DEP BUILDINGS (	213,854.09)
01 11150	FA YARDS	61,487.73
01 11150 01	ACCUMULATED DEP YARDS (	53,309.55)
01 11160	FA FUELS TANKS	18,943.10
01 11160 01	ACCUMULATED DEP FUEL TANK	6,778.00
01 11170	FA WATER SYSTEM	8,209,841.62
01 11170 01	ACCUMULATED DEP WATER SYSTEM (	5,071,772.34)
01 11180	FA SHOP EQUIPMENT	41,327.36
01 11180 01	ACCUMULATED DEP SHOP EQUIP (	40,639.12)
01 11181	FA MOBILE EQUIPMENT	507,932.72
01 11181 01	ACCUMULATED DEP MOBILE EQUIP (	420,888.50)
01 11190	FA OFFICE EQUIPMENT	96,088.98
01 11190 01	ACCUMULATED DEP OFFICE EQUIP (	95,454.89)
01 14501	JV WELL	177,095.85

TOTAL FIXED ASSETS 3,772,971.94

CONSTRUCTION IN PROGRESS-OTHER

TOTAL CIP (OTHERS) 0.00

CONSTRUCTION IN PROGRESS ASSET

01 12054	PUMP PLANTS-MANUAL SWITCHES 6A	21,398.82
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TOTAL CIP ASSET 21,398.82

DEBT ISSUANCE COST

TOTAL DEBT ISSUANCE COST 0.00

TOTAL ASSETS 5,341,153.96
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LIABILITIES

ACCOUNTS PAYABLE

01 22520	ACCRUED INTEREST PAYABLE	1,958.00
01 22700	ACCOUNTS PAYABLE	75,824.00

TOTAL ACCOUNTS PAYABLE 77,782.00

ACCRUED PAYROLL

01 22900	ACCRUED PAYROLL LIABILITIES	19,077.15
01 22910	ACCRUED EMPLOYEE COMP BALANCES	49,914.78

TOTAL ACCRUED PAYROLL 68,991.93

CUSTOMER DEPOSITS

01 22540	UNCLAIMED FUNDS	584.46
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PERIOD ENDING 10/31/14

GENERAL FUND

01 22550	CUSTOMER DEPOSITS PENDING	1,935.00
01 22600	CUSTOMER DEPOSITS	58,900.47

TOTAL CUSTOMER DEPOSITS	61,419.93
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CONSTRUCT IN PROGRESS DEPOSIT

01 22601	DOLLAR GENERAL DEPOSIT	4,900.70
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TOTAL CIP DEPOSIT	4,900.70
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LIAB PYBL FRM RESTRICTD ASSETS

01 22950	ACCRUED INT PAYABLE DV ID BNDS	2,544.00
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TOTAL LIAB PYBL FRM REST ASSET	2,544.00
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LONG TERM DEBT

01 21101	REVENUE BONDS PAYABLE - DV	203,977.05
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01 22300	REVENUE BONDS PAYABLE - BH	470,000.00
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TOTAL LONG TERM DEBT	673,977.05
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TOTAL LIABILITIES	889,615.61
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EQUITY

01 30109	CONTRIBUTED CAPITAL/HUD	291,035.88
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01 30111	FMHA GRANTS	758,297.76
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01 31000	FUND BALANCE	3,061,706.14
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01 31001	FUND BALANCE FEMA & OES	427,895.00
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01 31111	CURR YEAR NET REVENUE/EXPENSE (87,396.43)
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TOTAL EQUITY	4,451,538.35
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TOTAL LIABILITIES & EQUITY	5,341,153.96
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Prepared By 9/3
Date 12/4/14
Reviewed By mm

STATEMENT OF REVENUE AND EXPENSE
PERIOD ENDING 10/31/14

GENERAL FUND

		BUDGET	REV OR EXP THIS MONTH	REV OR EXP YEAR TO DATE	AVAILABLE	YTD % OF BUDGET
		-----	-----	-----	-----	-----
REVENUE						

OPERATING REVENUE						
01 41000	SERVICE LINE INSTALLATION FEES	1,255.00	0.00	0.00	1,255.00	0.00%
01 41001	BASIC FACILITIES CHARGE	4,098.00	0.00	0.00	4,098.00	0.00%
01 41100	INCOME METERED WATER	389,631.00	78,185.46	167,280.12	222,350.88	42.93%
01 41300	BASIC SERVICE CHARGE	567,600.00	99,235.58	198,522.48	369,077.52	34.98%
01 41400	INCOME METERED BULK WATER	47,728.00	9,302.70	20,519.25	27,208.75	42.99%
01 41700	INCOME OTHER (OPERATING)	37,950.00	6,111.87	16,689.57	21,260.43	43.98%
		-----	-----	-----	-----	-----
	TOTAL OPERATING REVENUE	1,048,262.00	192,835.61	403,011.42	645,250.58	38.45%
NON-OPERATING REVENUE						
01 49100	GA02 GEN LEVY IMP DIST A BH	51,100.00	0.00	1,417.51	49,682.49	2.77%
01 49101	DA01 DEBT SRVC IMP 1 (BH BOND)	175,900.00	0.00	26,090.64	149,809.36	14.83%
01 49102	GA01 GENERAL TAX LEVY (BDV)	49,102.00	0.00	1,398.70	47,703.30	2.85%
01 49103	INCOME REVENUE BONDS DV FMHA	48,825.00	8,305.28	16,603.57	32,221.43	34.01%
01 49200	INTEREST INCOME	2,500.00	620.98	1,049.02	1,450.98	41.96%
01 49600	INCOME OTHER (NON OPERATING)	0.00	60.00	1,603.41	0.00	0.00%
01 49999	FUNDS FOR AMES/RECHE	5,000.00	0.00	0.00	5,000.00	0.00%
01 49999 01	GRANT FOR HAZARD MITIGATION	25,000.00	0.00	0.00	25,000.00	0.00%
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	TOTAL NON-OPERATING REVENUE	357,427.00	8,986.26	48,162.85	309,264.15	13.47%
		-----	-----	-----	-----	-----
	TOTAL REVENUE	1,405,689.00	201,821.87	451,174.27	954,514.73	32.10%
EXPENSE						

OPERATIONS EXPENSE						
01 54102	OPERATIONS COMPENSATION	167,833.00	19,421.99	58,625.67	109,207.33	34.93%
01 54103	UNIFORMS	2,650.00	100.00	466.38	2,183.62	17.60%
01 54105	AUTO CONTROLS	2,640.00	212.98	638.90	2,001.10	24.20%
01 54106	VEHICLE/TRACTOR/EQUIP EXPENSE	9,000.00	936.16	2,180.00	6,820.00	24.22%
01 54107	VEHICLE EXPENSE - FUEL	21,000.00	1,343.91	6,479.01	14,520.99	30.85%
01 54109	FIELD MATERIALS & SUPPLIES	25,000.00	1,938.78	7,397.29	17,602.71	29.59%
01 54111	WATER TESTING	6,300.00	170.00	1,311.00	4,989.00	20.81%
01 54112	CONTRACTUAL SERV- ENGINEERING	40,000.00	0.00	1,460.00	38,540.00	3.65%
01 54114	WATER SYSTEM REPAIRS	27,500.00	600.00	4,338.68	23,161.32	15.78%
01 54114 01	EXCAVATION COUNTY OF SB	0.00	0.00	351.00	0.00	0.00%
01 54115	BUILDING MAINTENANCE/REPAIR	13,000.00	156.06	2,212.15	10,787.85	17.02%
01 54119	COMMUNICATIONS EXPENSE	1,500.00	101.77	306.86	1,193.14	20.46%
01 54121	DISINFECTION EXPENSE	5,000.00	614.36	1,228.72	3,771.28	24.57%
01 54125	POWER WELLS & PUMPS	68,750.00	6,022.67	16,956.67	51,793.33	24.66%
01 54130	OTHER OPERATIONS EXPENSES	8,000.00	1,594.76	1,789.76	6,210.24	22.37%
01 54170	EXP TO CIP PROJECTS	0.00	-1,324.42	-12,058.97	0.00	0.00%

GENERAL FUND

	BUDGET	REV OR EXP THIS MONTH	REV OR EXP YEAR TO DATE	AVAILABLE	YTD % OF BUDGET
	-----	-----	-----	-----	-----
TOTAL OPERATIONS EXPENSE	398,173.00	31,889.02	93,683.12	304,489.88	23.53%
BULK SYSTEM EXPENSE					
01 55001 PUMPING PLANT EXPENSE	7,500.00	713.74	2,142.63	5,357.37	28.57%
01 55002 BULK OPERATIONS & MAINTENANCE	5,000.00	30.00	303.00	4,697.00	6.06%
	-----	-----	-----	-----	-----
TOTAL BULK SYSTEM EXPENSE	12,500.00	743.74	2,445.63	10,054.37	19.57%
ADMINISTRATIVE EXPENSE					
01 56001 DIRECTOR FEES	31,200.00	5,029.95	11,502.35	19,697.65	36.87%
01 56001 01 DISTRIBUTE TO DIRECTOR ACCTS	0.00	-5,029.95	-11,502.35	0.00	0.00%
01 56002 01 DIRECTOR MCBRIDE	0.00	1,225.50	2,312.33	0.00	0.00%
01 56002 02 DIRECTOR CORL-LORONO	0.00	1,042.66	3,144.48	0.00	0.00%
01 56002 04 DIRECTOR BURKHART	0.00	840.75	1,355.25	0.00	0.00%
01 56002 05 DIRECTOR STALEY	0.00	441.00	1,826.64	0.00	0.00%
01 56002 06 DIRECTOR COULOMBE	0.00	1,480.04	2,863.65	0.00	0.00%
01 56003 ADMINISTRATIVE COMPENSATION	272,105.00	31,689.01	90,912.46	181,192.54	33.41%
01 56006 CONTRACTUAL SERV-AUDITOR	30,000.00	12,700.00	18,675.00	11,325.00	62.25%
01 56007 CONTRACTUAL SERV-LEGAL	15,000.00	531.25	1,067.50	13,932.50	7.12%
01 56008 PERS CONTRIBUTION	53,860.00	4,154.35	18,312.59	35,547.41	34.00%
01 56009 PAYROLL TAXES	11,730.00	304.78	834.08	10,895.92	7.11%
01 56011 TELEPHONE/FAX/INTERNET/WEB	6,000.00	441.02	1,533.50	4,466.50	25.56%
01 56012 MAILING EXPENSES	1,425.00	-.50	183.89	1,241.11	12.90%
01 56014 CONTRACTUAL SERV-OTHER	30,000.00	1,955.51	6,158.66	23,841.34	20.53%
01 56016 PROPERTY/LIABILITY EXPENSE	22,850.00	2,262.56	9,943.11	12,906.89	43.51%
01 56017 WORKERS COMP INSURANCE	7,655.00	604.33	3,220.21	4,434.79	42.07%
01 56018 DUES & SUBSCRIPTIONS	10,600.00	61.50	726.47	9,873.53	6.85%
01 56020 POWER OFFICES & YARDS	6,000.00	523.53	1,581.87	4,418.13	26.36%
01 56022 BAD DEBT EXPENSE	1,000.00	0.00	0.00	1,000.00	0.00%
01 56025 PROPANE	1,800.00	0.00	0.00	1,800.00	0.00%
01 56030 OFFICE SUPPLIES	6,700.00	366.14	1,372.67	5,327.33	20.49%
01 56100 EMPLOYEE BENEFITS INSURANCE	101,750.00	8,113.90	32,717.11	69,032.89	32.15%
01 56101 FLEXIBLE SPENDING ACCOUNT	0.00	18.26	-36.58	0.00	0.00%
01 56103 PLAN FEE & OTHER INS	0.00	-9.40	-92.39	0.00	0.00%
01 56104 SUPPLEMENTAL LIFE	0.00	11.79	-23.57	0.00	0.00%
01 56105 DISABILITY INS	0.00	14.08	-41.09	0.00	0.00%
01 56106 CANCER INS	0.00	-2.36	-18.32	0.00	0.00%
01 56110 EMPLOYEE EDUCATION	3,000.00	130.00	530.00	2,470.00	17.67%
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TOTAL ADMINISTRATIVE EXPENSE	612,675.00	68,899.70	199,059.52	413,615.48	32.49%
CONSTRUCTION IN PROGRESS EXPNS					
01 56191 CSA 70\W-1 ANNEXATION	1,500.00	566.88	3,427.52	-1,927.52	228.50%
01 56191 01 LAFCO APPLICATION (HOFFMAN)	2,000.00	0.00	900.00	1,100.00	45.00%
01 56191 03 AUDIT SERVICE CSA W1 ANNEX	5,000.00	0.00	0.00	5,000.00	0.00%
01 56191 04 LAFCO COST CSA W1 ANNEX	9,850.00	0.00	-450.00	10,300.00	-4.57%
01 56191 05 LABOR FOR W1 ANNEX	0.00	0.00	2,471.39	0.00	0.00%
01 56192 HAZARD MITIGATION PLAN	22,470.00	593.13	9,371.90	13,098.10	41.71%

STATEMENT OF REVENUE AND EXPENSE
PERIOD ENDING 10/31/14

GENERAL FUND

	BUDGET	REV OR EXP THIS MONTH	REV OR EXP YEAR TO DATE	AVAILABLE	YTD % OF BUDGET
01 56193 AMES RECHE FINAL	5,000.00	1,657.77	3,439.25	1,560.75	68.79%
01 56194 35 LAND	0.00	1,000.00	1,000.00	0.00	0.00%
01 56194 81 VEHICLES - MOTOR VEHICLES	0.00	2,863.62	2,863.62	0.00	0.00%
01 56194 82 REPLACE VEHICLE	28,750.00	0.00	0.00	28,750.00	0.00%
01 56194 83 F250 UPGRADE	5,000.00	0.00	0.00	5,000.00	0.00%
01 56194 91 COMPUTER EQUIPMENT	13,313.00	5,450.66	5,450.66	7,862.34	40.94%
01 56194 92 FINANCIAL & BILLING SOFTWARE	61,250.00	0.00	63,187.17	-1,937.17	103.16%
01 56194 93 1ST YEAR SOFTWARE MAINT	25,984.00	0.00	11,095.00	14,889.00	42.70%
01 56199 BOND PAYMENTS	116,000.00	0.00	0.00	116,000.00	0.00%
TOTAL CONSTRCTN IN PROG EXPNS	296,117.00	12,132.06	102,756.51	193,360.49	34.70%
TOTAL OPERATING EXPENSE	1,319,465.00	113,664.52	397,944.78	921,520.22	30.16%
NON-OPERATING EXPENSE					
01 56200 OFFICE EQUIPMENT EXPENSE	3,300.00	143.75	160.27	3,139.73	4.86%
01 56300 CUSTOMER RELATIONS	5,200.00	122.00	309.11	4,890.89	5.94%
01 56400 OTHER ADMINISTRATIVE EXPENSES	2,000.00	0.00	459.75	1,540.25	22.99%
01 57000 INTEREST EXPENSE - BH BONDS	23,500.00	0.00	0.00	23,500.00	0.00%
01 57100 DEPRECIATION EXPENSE	0.00	20,064.37	60,192.31	0.00	0.00%
01 57350 MWA PIPELINE DEBT	73,300.00	0.00	73,232.00	68.00	99.91%
01 59100 INTEREST EXPENSE - DV BONDS	10,400.00	0.00	5,089.84	5,310.16	48.94%
01 59300 EXPENSE MISC	0.00	1,086.70	1,182.64	0.00	0.00%
TOTAL NON-OPERATING EXPENSE	117,700.00	21,416.82	140,625.92	-22,925.92	119.48%
TOTAL EXPENSE	1,437,165.00	135,081.34	538,570.70	898,594.30	37.47%
NET REV/EXP GENERAL FUND	-31,476.00	66,740.53	-87,396.43	55,920.43	277.66%

SOURCES & USES OF FUNDS STATEMENT
GENERAL ACCOUNT (UNION BANK)
OCTOBER 2014

SOURCES OF FUNDS:

A/R - WATER	102,163.88
HAZARD MITIGATION	14,058.00
MISCELLANEOUS REVENUE	1820.84
UNFUNDED MANDATES	2,639.00
CUSTOMER DEPOSITS	6,735.00

TOTAL	<u><u>127,416.72</u></u>
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USE OF FUNDS:

A/R WATER & OTHER	810.76
DOLLAR GENERAL	
INVENTORY PURCHASES	5,713.09
PREPAYMENTS	
EPA	632.27
HARZARD MITIGATION PLAN	
LAIF INTEREST	620.98
PAYROLL & BENENFITS	38,545.02
OPERATIONS EXPENSES	13,041.07
ADMINISTRATIVE EXPENSE	39,618.71
BOND INTEREST	

TOTAL	<u><u>98,981.90</u></u>
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Prepared By JB
Date 12/4/14
Reviewed By MA

**UNION BANK OF CALIFORNIA
DISBURSEMENT OCT 2014**

Datastream Check Register	<u>59,525.53</u>	
		<u>59,525.53</u>

EFT for Vendor Services

Bank Fees posted in April	<u>290.37</u>	
Total		<u>290.37</u>

Wages for Paydate

State & Fed Taxes plus PERS Paid	6,956.71	
Payroll checks 14122-14129	12,429.95	
Director Per Diem ck 14130-14134	<u>812.13</u>	
		<u>20,198.79</u>

Wages for 10/09/14

State & Fed Taxes plus PERS Paid	6,607.63	
Payroll checks 14135-14141	11,636.79	
Director Per Diem ck 14142	<u>101.81</u>	
		<u>18,346.23</u>

Transfers to LAIF	<u>620.98</u>	
		<u>620.98</u>

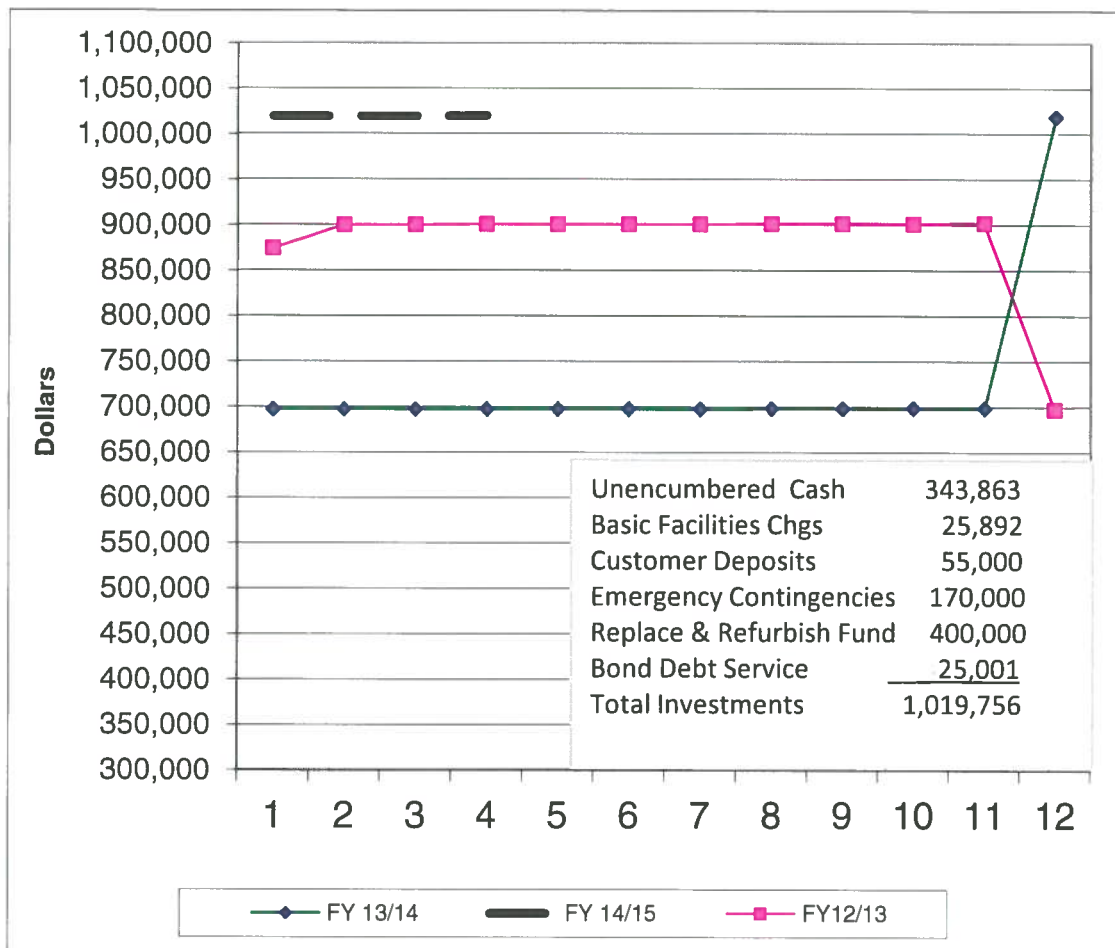
Total Disbursements		98,981.90
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Prepared By JB
Date 12/4/14
Reviewed By mdt

Local Agency Investment Fund Balance Timeline

Balance as of

	FY 12/13	FY 13/14	FY 14/15
July	873,934	697,409	1,019,135
August	899,726	697,409	1,019,135
September	899,726	697,409	1,019,135
October	900,521	697,861	1,019,756
November	900,521	697,861	
December	900,521	697,861	
January	900,521	697,861	
February	901,252	698,310	
March	901,252	698,310	
April	901,252	698,707	
May	901,880	698,707	
June	696,880	1,018,707	



BIGHORN-DESERT VIEW WTR AGENCY
CHECK REGISTER
OCTOBER 31, 2014

CHECK#	DATE	PAYEE & DESCRIPTION	AMOUNT
14104	10/08/14	ACWA REGION 9 BUSINESS ACWA 2014 FALL CONFERENCE MMCBRIDE, TBURKHART, LCOULOMBE	1,530.00
14105	10/08/14	AKLUFU AND WY SOCKI LEGAL FEES SEPT 2014	1,031.25
14106	10/08/14	CLINICAL LABORATORY OF BACT TEST, GEN PHY	90.00
14107	10/08/14	ELLESS ELECTRIC WATER SYSTEM REPAIRS	600.00
14108	10/08/14	FIRST AMERICAN TITLE COMPANY PRELIMINARY REPORT 55340 LINN ROAD, LANDERS PRELIMINARY REPORT APN 0454-683-01	1,000.00
14109	10/08/14	HI-DESERT STAR DISCOUNT PUBLIC NOTICE DQ WATER BILLS 07/19/14 AND 07/16/14	1,055.70
14110	10/08/14	INLAND WATER WORKS TOOL-STANLEY BREAKER FOR WACH INVENTORY FIELD MATERIAL FIELD MATERIAL, INVENTORY FIELD MATERIAL, INVENTORY INVENTORY FIELD MATERIALS, INVENTORY INVENTORY FIELD MATERIAL, INVENTORY	6,864.68
14111	10/08/14	INTER VALLEY POOL SUPPLY, INC CHLORINE	614.36
14112	10/08/14	MAYER HOFFMAN MCCANN P.C. 2ND BILLING - AUDIT 2013/2014	12,700.00
14113	10/08/14	MOJAVE DESERT RESOURCE WILDFLOWER SEEDS	112.00
14114	10/08/14	MOJAVEWIFI.COM LLC INTERNET OCT 2014	95.00
14115	10/08/14	OFFICE DEPOT OFFICE SUPPLIES OFFICE SUPPLIES OFFICE SUPPLIES OFFICE SUPPLIES	218.32
14116	10/08/14	RICHARDS, WATSON & GERSHON AMES/RECHE - LEGAL AUG 2014	1,025.50
14117	10/08/14	SPRINGBROOK SOFTWARE, INC SOFTWARE MAINT 100114-123114 DATASTREAM	750.00
14118	10/08/14	STATE WATER RESOURCES CTRL BRD WATER SYSTEM FEE 07/01/13-06/30/14	1,594.76
14119	10/08/14	SWRCB-DWOCF	

BIGHORN-DESERT VIEW WTR AGENCY

CHECK REGISTER

OCTOBER 31, 2014

CHECK#	DATE	PAYEE & DESCRIPTION	AMOUNT
		OPERATOR CERT RENEWAL	
		MCARUSO	70.00
14120	10/08/14	UNDERGROUND SERVICE ALERT	
		DIG ALERTS, 41 TICKETS	61.50
14121	10/08/14	SWRCB-DWCP	
		OPERATOR CERT RENEWAL - JBOYD	60.00
14143	10/22/14	CARLO LOMBARDELLI	
		BALANCE RFND ACCT# 0108007	39.91
14144	10/22/14	CAROL ROMERO	
		BALANCE RFND ACCT# 3342263	100.00
14145	10/22/14	CLIFTON MCDONALD	
		BALANCE RFND ACCT# 3341982	100.00
14146	10/22/14	JUDY WILSON	
		BALANCE RFND ACCT# 0409111	27.36
14147	10/22/14	MURIEL MARIE DUBE	
		BALANCE RFND ACCT# 1162522	51.23
14148	10/22/14	STEVEN PALACIOS	
		BALANCE RFND ACCT# 0702266	47.26
14149	10/22/14	ACWA/JPIA	
		ACWA/JPIA HEALTH BENEFITS	831.28
14150	10/22/14	AUTOZONEPARTS	
		VEHICLE SUPPLIES	10.78
14151	10/22/14	CDW GOVERNMENT	
		SONICWALL	1,029.53
14152	10/22/14	CLINICAL LABORATORY OF	
		BACT TEST, GEN PHY	110.00
14153	10/22/14	JUDY CORL-LORONO	
		CSDA CONFERENCE - MEALS	50.41
14154	10/22/14	LARRY COULOMBE	
		CSDA CONF-MEALS, MILEAGE & TIP	
		MWA MTG AT JBWD - MILEAGE	88.04
14155	10/22/14	DELL BUSINESS CREDIT	
		COMPUTER EQUIPMENT & SERVER	3,221.13
14156	10/22/14	GOODSPEED DISTRIBUTING INC	
		UNLEADED FUEL	1,343.91
14157	10/22/14	THE HOME DEPOT #6971	
		WATER LINE REPAIR	25.27
14158	10/22/14	IMAGE SOURCE, INC	
		COPIES 09/30/14-10/02/14	
		CALENDARS, EVENT HANDOUTS	123.91
14159	10/22/14	INFOSEND, INC.	
		OUTSOURCE BILLING DQ SEPT 2014	
		OUTSOURCE BILLING OCT 1, 2014	723.99
14160	10/22/14	INLAND WATER WORKS	
		8X8 STANLEY TAMPR PLATE W/ADTR	
		& STANLEY TAMPER SHANK	
		FIELD MATERIALS & INVENTORY	
		INVENTORY	
		INVENTORY	
		INVENTORY	2,156.69
14161	10/22/14	J & G GARAGE	
		10 RANGER 9091-CHG OIL/FILTER,	
		REPLACE FRONT PARKING BRAKE,	
		THERMO HOUSING AND TIRE	

BIGHORN-DESERT VIEW WTR AGENCY

CHECK REGISTER

OCTOBER 31, 2014

CHECK#	DATE	PAYEE & DESCRIPTION	AMOUNT
		12 DODGE - TIRE REPLACEMENT	925.38
14162	10/22/14	MICHAEL MCBRIDE	
		CSDA CONFERENCE - PARKING	54.00
14163	10/22/14	OFFICE DEPOT	
		OFFICE SUPPLIES	33.91
14164	10/22/14	SDRMA	
		SDRMA MEDICAL BENEFITS	8,134.50
14165	10/22/14	MARINA WEST	
		SERVER RACK	1,200.00
14166	10/22/14	XEROX CORPORATION	
		LEASE PAY 10/13-11/12	
		28 OF 60	218.15
14167	10/22/14	RICHARDS, WATSON & GERSHON	
		AMES/RECHE - LEGAL SEPT 2014	632.27
14168	10/28/14	ELMYRA WILLIAMS	
		OVERPAYMENT	445.00
80000122	10/06/14	CINTAS CORPORATION #150	
		UNIFORMS SVC SEPT 2014	100.00
80000123	10/06/14	VERIZON CALIFORNIA	
		AUTO CONTROLS & PHONES	565.57
80000124	10/06/14	SO CAL EDISON	
		POWER EXP AUG/SEP 2014	7,253.37
80000125	10/06/14	PAY ONLINE BURRTEC WASTE&RECYC	
		TRASH FEE OCT 2014	84.93
80000126	10/06/14	PAY ONLINE-FIRST NATIONAL BANK	
		OFFICE EQUIPMENT	
		LAFCO MTG	177.05
80000127	10/06/14	PAY-ONLINE---PROTECTION ONE	
		SHOP 10/26/14-11/25/14	45.86
80000128	10/06/14	AT&T MOBILITY	
		COMMUNICATION EXP	101.77
		TOTAL	59,525.53

Prepared By

Date

Reviewed By

9/3

12/4/14

must

Financials - November 2014

GENERAL FUND

ASSETS

CASH & CASH EQUIVALENTS

01 13120	CASH UNION BANK OF CA	150,918.07
01 13130	CASH CASH DRAWERS BASE FUND	750.00
01 13400	CASH PETTY CASH FUND	800.00

TOTAL CASH & CASH EQUIVALENTS		152,468.07

INVESTMENTS

01 13303	LAIF UNENCUMBERED CASH FUND	343,863.17
01 13306	LAIF-BASIC FACILITIES CHGS	25,892.00
01 13307	LAIF-CUSTOMER DEPOSITS	55,000.00
01 13309	LAIF EMERGENCY CONTINGENCIES	170,000.00
01 13310	LAIF REPLACE & REFURBISH FUND	400,000.00
01 13312	LAIF BOND DEBT SERVICE	25,001.00

TOTAL INVESTMENTS		1,019,756.17

ACCOUNTS RECEIVABLE, WATER

01 13710	A/R WATER	132,890.66
01 13713	A/R UNBILLED	46,118.00
01 13904	DOLLAR GENERAL	713.38
01 13950	2009-10 LIEN REC \$41976	14,549.86
01 13951	2010-11 LIEN REC \$33945	10,962.49
01 13952	2011-12 LIEN REC \$36833	14,785.10
01 13953	2012-13 LIEN REC \$39364	19,605.33
01 13954	LIEN REC	28,825.91
01 13960	DUE FOR AMES/RECHE	11,048.45
01 13960 01	DUE FOR HAZARD MITIGATION	(6,644.90)
01 13990	ALLOWANCE FOR BAD DEBTS	(4,500.00)

TOTAL ACCTS RECEIVABLE, WATER		268,354.28

ACCOUNTS RECEIVABLE, OTHER

01 13800	A/R PROPERTY TAXES	30,796.87

TOTAL ACCTS RECEIVABLE, OTHER		30,796.87

INVENTORIES

01 14301	INVENTORY-WATER SYSTEM PARTS	70,795.80

TOTAL INVENTORY		70,795.80

PREPAID EXPENSES

01 14401	PREPAYMENTS WORKERS COMP INSUR	604.34
01 14402	PREPAYMENTS PL & PD LIAB INS	15,837.90

TOTAL PREPAID EXPENSES		16,442.24

FIXED ASSETS

01 11130	FA ORGANIZATION	336,271.54
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GENERAL FUND

01 11130 01	ACCUMULATED DEP ORGANIZATION (102,212.90)
01 11135	FA LAND	76,611.39
01 11140	FA BUILDINGS	237,604.13
01 11140 01	ACCUMULATED DEP BUILDINGS (	214,041.04)
01 11150	FA YARDS	61,487.73
01 11150 01	ACCUMULATED DEP YARDS (	53,330.29)
01 11160	FA FUELS TANKS	18,943.10
01 11160 01	ACCUMULATED DEP FUEL TANK (	13,353.76)
01 11170	FA WATER SYSTEM	8,209,841.62
01 11170 01	ACCUMULATED DEP WATER SYSTEM (	5,088,769.64)
01 11180	FA SHOP EQUIPMENT	41,327.36
01 11180 01	ACCUMULATED DEP SHOP EQUIP (	40,693.63)
01 11181	FA MOBILE EQUIPMENT	507,932.72
01 11181 01	ACCUMULATED DEP MOBILE EQUIP (	422,465.62)
01 11190	FA OFFICE EQUIPMENT	96,088.98
01 11190 01	ACCUMULATED DEP OFFICE EQUIP (	95,477.23)
01 14501	JV WELL	177,095.85

TOTAL FIXED ASSETS 3,732,860.31

CONSTRUCTION IN PROGRESS-OTHER

TOTAL CIP (OTHERS) 0.00

CONSTRUCTION IN PROGRESS ASSET

01 12054	PUMP PLANTS-MANUAL SWITCHES 6A	21,398.82
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TOTAL CIP ASSET 21,398.82

DEBT ISSUANCE COST

TOTAL DEBT ISSUANCE COST 0.00

TOTAL ASSETS 5,312,872.56
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LIABILITIES

ACCOUNTS PAYABLE

01 22520	ACCRUED INTEREST PAYABLE	1,958.00
01 22700	ACCOUNTS PAYABLE	75,824.00

TOTAL ACCOUNTS PAYABLE 77,782.00

ACCRUED PAYROLL

01 22900	ACCRUED PAYROLL LIABILITIES	17,319.67
01 22910	ACCRUED EMPLOYEE COMP BALANCES	49,914.78

TOTAL ACCRUED PAYROLL 67,234.45

CUSTOMER DEPOSITS

01 22540	UNCLAIMED FUNDS	584.46
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GENERAL FUND

01 22550	CUSTOMER DEPOSITS PENDING	800.00
01 22600	CUSTOMER DEPOSITS	59,650.47

TOTAL CUSTOMER DEPOSITS		61,034.93

CONSTRUCT IN PROGRESS DEPOSIT		
01 22601	DOLLAR GENERAL DEPOSIT	4,900.70

TOTAL CIP DEPOSIT		4,900.70

LIAB PYBL FRM RESTRICTD ASSETS		
01 22950	ACCRUED INT PAYABLE DV ID BNDS	2,544.00

TOTAL LIAB PYBL FRM REST ASSET		2,544.00

LONG TERM DEBT		
01 21101	REVENUE BONDS PAYABLE - DV	203,977.05
01 22300	REVENUE BONDS PAYABLE - BH	470,000.00

TOTAL LONG TERM DEBT		673,977.05

TOTAL LIABILITIES	887,473.13
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EQUITY

01 30109	CONTRIBUTED CAPITAL/HUD	291,035.88
01 30111	FMHA GRANTS	758,297.76
01 31000	FUND BALANCE	3,061,706.14
01 31001	FUND BALANCE FEMA & OES	427,895.00
01 31111	CURR YEAR NET REVENUE/EXPENSE (113,535.35)

TOTAL EQUITY	4,425,399.43
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TOTAL LIABILITIES & EQUITY	5,312,872.56
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Prepared By SB
Date 12/9/14
Reviewed By mmst

STATEMENT OF REVENUE AND EXPENSE
PERIOD ENDING 11/30/14

GENERAL FUND

		BUDGET	REV OR EXP THIS MONTH	REV OR EXP YEAR TO DATE	AVAILABLE	YTD % OF BUDGET
		-----	-----	-----	-----	-----
REVENUE						

OPERATING REVENUE						
01 41000	SERVICE LINE INSTALLATION FEES	1,255.00	0.00	0.00	1,255.00	0.00%
01 41001	BASIC FACILITIES CHARGE	4,098.00	0.00	0.00	4,098.00	0.00%
01 41100	INCOME METERED WATER	389,631.00	26,750.65	194,030.77	195,600.23	49.80%
01 41300	BASIC SERVICE CHARGE	567,600.00	50,173.76	248,696.24	318,903.76	43.82%
01 41400	INCOME METERED BULK WATER	47,728.00	3,714.03	24,233.28	23,494.72	50.77%
01 41700	INCOME OTHER (OPERATING)	37,950.00	3,024.88	19,714.45	18,235.55	51.95%
TOTAL OPERATING REVENUE		1,048,262.00	83,663.32	486,674.74	561,587.26	46.43%
NON-OPERATING REVENUE						
01 49100	GA02 GEN LEVY IMP DIST A BH	51,100.00	5,303.47	6,720.98	44,379.02	13.15%
01 49101	DA01 DEBT SRVC IMP 1 (BH BOND)	175,900.00	24,121.31	50,211.95	125,688.05	28.55%
01 49102	GA01 GENERAL TAX LEVY (BDV)	49,102.00	5,260.22	6,658.92	42,443.08	13.56%
01 49103	INCOME REVENUE BONDS DV FMHA	48,825.00	11.80	16,615.37	32,209.63	34.03%
01 49200	INTEREST INCOME	2,500.00	0.00	1,049.02	1,450.98	41.96%
01 49600	INCOME OTHER (NON OPERATING)	0.00	1,951.45	3,554.86	0.00	0.00%
01 49999	FUNDS FOR AMES/RECHE	5,000.00	0.00	0.00	5,000.00	0.00%
01 49999 01	GRANT FOR HAZARD MITIGATION	25,000.00	0.00	0.00	25,000.00	0.00%
TOTAL NON-OPERATING REVENUE		357,427.00	36,648.25	84,811.10	272,615.90	23.73%
TOTAL REVENUE		1,405,689.00	120,311.57	571,485.84	834,203.16	40.66%

EXPENSE

OPERATIONS EXPENSE

01 54102	OPERATIONS COMPENSATION	167,833.00	13,043.04	71,668.71	96,164.29	42.70%
01 54103	UNIFORMS	2,650.00	125.00	591.38	2,058.62	22.32%
01 54105	AUTO CONTROLS	2,640.00	57.02	695.92	1,944.08	26.36%
01 54106	VEHICLE/TRACTOR/EQUIP EXPENSE	9,000.00	1,071.59	3,251.59	5,748.41	36.13%
01 54107	VEHICLE EXPENSE - FUEL	21,000.00	0.00	6,479.01	14,520.99	30.85%
01 54109	FIELD MATERIALS & SUPPLIES	25,000.00	2,262.13	9,659.42	15,340.58	38.64%
01 54111	WATER TESTING	6,300.00	200.00	1,511.00	4,789.00	23.98%
01 54112	CONTRACTUAL SERV- ENGINEERING	40,000.00	0.00	1,460.00	38,540.00	3.65%
01 54114	WATER SYSTEM REPAIRS	27,500.00	3,078.54	7,417.22	20,082.78	26.97%
01 54114 01	EXCAVATION COUNTY OF SB	0.00	0.00	351.00	0.00	0.00%
01 54115	BUILDING MAINTENANCE/REPAIR	13,000.00	939.10	3,151.25	9,848.75	24.24%
01 54119	COMMUNICATIONS EXPENSE	1,500.00	101.75	408.61	1,091.39	27.24%
01 54121	DISINFECTION EXPENSE	5,000.00	0.00	1,228.72	3,771.28	24.57%
01 54125	POWER WELLS & PUMPS	68,750.00	5,791.07	22,747.74	46,002.26	33.09%
01 54130	OTHER OPERATIONS EXPENSES	8,000.00	0.00	1,789.76	6,210.24	22.37%
01 54170	EXP TO CIP PROJECTS	0.00	0.00	-12,058.97	0.00	0.00%

STATEMENT OF REVENUE AND EXPENSE
PERIOD ENDING 11/30/14

GENERAL FUND

	BUDGET	REV OR EXP THIS MONTH	REV OR EXP YEAR TO DATE	AVAILABLE	YTD % OF BUDGET
TOTAL OPERATIONS EXPENSE	398,173.00	26,669.24	120,352.36	277,820.64	30.23%
BULK SYSTEM EXPENSE					
01 55001 PUMPING PLANT EXPENSE	7,500.00	588.31	2,730.94	4,769.06	36.41%
01 55002 BULK OPERATIONS & MAINTENANCE	5,000.00	4,460.84	4,763.84	236.16	95.28%
TOTAL BULK SYSTEM EXPENSE	12,500.00	5,049.15	7,494.78	5,005.22	59.96%
ADMINISTRATIVE EXPENSE					
01 56001 DIRECTOR FEES	31,200.00	1,564.86	13,067.21	18,132.79	41.88%
01 56001 01 DISTRIBUTE TO DIRECTOR ACCTS	0.00	-1,564.86	-13,067.21	0.00	0.00%
01 56002 01 DIRECTOR MCBRIDE	0.00	471.27	2,783.60	0.00	0.00%
01 56002 02 DIRECTOR CORL-LORONO	0.00	622.32	3,766.80	0.00	0.00%
01 56002 04 DIRECTOR BURKHART	0.00	0.00	1,355.25	0.00	0.00%
01 56002 05 DIRECTOR STALEY	0.00	0.00	1,826.64	0.00	0.00%
01 56002 06 DIRECTOR COULOMBE	0.00	471.27	3,334.92	0.00	0.00%
01 56003 ADMINISTRATIVE COMPENSATION	272,105.00	20,470.48	111,382.94	160,722.06	40.93%
01 56006 CONTRACTUAL SERV-AUDITOR	30,000.00	0.00	18,675.00	11,325.00	62.25%
01 56007 CONTRACTUAL SERV-LEGAL	15,000.00	82.50	1,150.00	13,850.00	7.67%
01 56008 PERS CONTRIBUTION	53,860.00	4,154.80	22,467.39	31,392.61	41.71%
01 56009 PAYROLL TAXES	11,730.00	646.66	1,480.74	10,249.26	12.62%
01 56011 TELEPHONE/FAX/INTERNET/WEB	6,000.00	422.22	1,955.72	4,044.28	32.60%
01 56012 MAILING EXPENSES	1,425.00	272.79	456.68	968.32	32.05%
01 56014 CONTRACTUAL SERV-OTHER	30,000.00	996.19	7,154.85	22,845.15	23.85%
01 56016 PROPERTY/LIABILITY EXPENSE	22,850.00	2,262.56	12,205.67	10,644.33	53.42%
01 56017 WORKERS COMP INSURANCE	7,655.00	604.33	3,824.54	3,830.46	49.96%
01 56018 DUES & SUBSCRIPTIONS	10,600.00	8,174.50	8,900.97	1,699.03	83.97%
01 56020 POWER OFFICES & YARDS	6,000.00	418.21	2,000.08	3,999.92	33.33%
01 56022 BAD DEBT EXPENSE	1,000.00	0.00	0.00	1,000.00	0.00%
01 56025 PROPANE	1,800.00	0.00	0.00	1,800.00	0.00%
01 56030 OFFICE SUPPLIES	6,700.00	579.16	1,951.83	4,748.17	29.13%
01 56100 EMPLOYEE BENEFITS INSURANCE	101,750.00	16,253.58	48,970.69	52,779.31	48.13%
01 56101 FLEXIBLE SPENDING ACCOUNT	0.00	18.26	-18.32	0.00	0.00%
01 56103 PLAN FEE & OTHER INS	0.00	-9.40	-101.79	0.00	0.00%
01 56104 SUPPLEMENTAL LIFE	0.00	11.79	-11.78	0.00	0.00%
01 56105 DISABILITY INS	0.00	14.08	-27.01	0.00	0.00%
01 56106 CANCER INS	0.00	-2.36	-20.68	0.00	0.00%
01 56110 EMPLOYEE EDUCATION	3,000.00	274.00	804.00	2,196.00	26.80%
TOTAL ADMINISTRATIVE EXPENSE	612,675.00	57,209.21	256,268.73	356,406.27	41.83%
CONSTRUCTION IN PROGRESS EXPNS					
01 56191 CSA 70\W-1 ANNEXATION	1,500.00	196.26	3,623.78	-2,123.78	241.59%
01 56191 01 LAFCO APPLICATION (HOFFMAN)	2,000.00	0.00	900.00	1,100.00	45.00%
01 56191 03 AUDIT SERVICE CSA W1 ANNEX	5,000.00	0.00	0.00	5,000.00	0.00%
01 56191 04 LAFCO COST CSA W1 ANNEX	9,850.00	0.00	-450.00	10,300.00	-4.57%
01 56191 05 LABOR FOR W1 ANNEX	0.00	0.00	2,471.39	0.00	0.00%
01 56192 HAZARD MITIGATION PLAN	22,470.00	0.00	9,371.90	13,098.10	41.71%

STATEMENT OF REVENUE AND EXPENSE
PERIOD ENDING 11/30/14

GENERAL FUND

	BUDGET	REV OR EXP THIS MONTH	REV OR EXP YEAR TO DATE	AVAILABLE	YTD % OF BUDGET
01 56193 AMES RECHE FINAL	5,000.00	0.00	3,439.25	1,560.75	68.79%
01 56194 35 LAND	0.00	0.00	1,000.00	0.00	0.00%
01 56194 71 CALTRANS WORK ON 247	0.00	383.65	383.65	0.00	0.00%
01 56194 81 VEHICLES - MOTOR VEHICLES	0.00	0.00	2,863.62	0.00	0.00%
01 56194 82 REPLACE VEHICLE	28,750.00	0.00	0.00	28,750.00	0.00%
01 56194 83 F250 UPGRADE	5,000.00	0.00	0.00	5,000.00	0.00%
01 56194 91 COMPUTER EQUIPMENT	13,313.00	4,698.32	10,148.98	3,164.02	76.23%
01 56194 92 FINANCIAL & BILLING SOFTWARE	61,250.00	0.00	63,187.17	-1,937.17	103.16%
01 56194 93 1ST YEAR SOFTWARE MAINT	25,984.00	0.00	11,095.00	14,889.00	42.70%
01 56199 BOND PAYMENTS	116,000.00	0.00	0.00	116,000.00	0.00%
TOTAL CONSTRCTN IN PROG EXPNS	296,117.00	5,278.23	108,034.74	188,082.26	36.48%
TOTAL OPERATING EXPENSE	1,319,465.00	94,205.83	492,150.61	827,314.39	37.30%
NON-OPERATING EXPENSE					
01 56200 OFFICE EQUIPMENT EXPENSE	3,300.00	0.00	160.27	3,139.73	4.86%
01 56300 CUSTOMER RELATIONS	5,200.00	244.21	553.32	4,646.68	10.64%
01 56400 OTHER ADMINISTRATIVE EXPENSES	2,000.00	74.12	533.87	1,466.13	26.69%
01 57000 INTEREST EXPENSE - BH BONDS	23,500.00	11,749.99	11,749.99	11,750.01	50.00%
01 57100 DEPRECIATION EXPENSE	0.00	40,111.63	100,303.94	0.00	0.00%
01 57350 MWA PIPELINE DEBT	73,300.00	0.00	73,232.00	68.00	99.91%
01 59100 INTEREST EXPENSE - DV BONDS	10,400.00	0.00	5,089.84	5,310.16	48.94%
01 59300 EXPENSE MISC	0.00	64.71	1,247.35	0.00	0.00%
TOTAL NON-OPERATING EXPENSE	117,700.00	52,244.66	192,870.58	-75,170.58	163.87%
TOTAL EXPENSE	1,437,165.00	146,450.49	685,021.19	752,143.81	47.66%
NET REV/EXP GENERAL FUND	-31,476.00	-26,138.92	-113,535.35	82,059.35	360.70%

SOURCES & USES OF FUNDS STATEMENT
GENERAL ACCOUNT (UNION BANK)
NOVEMBER 2014

SOURCES OF FUNDS:

A/R - WATER	85,173.20	
LIEN PAYMENTS	9181.9	
MISCELLANEOUS REVENUE	704.67	
PROPERTY TAXES	34,685.00	
CUSTOMER DEPOSITS	1,300.00	
 TOTAL		<u><u>131,044.77</u></u>

USE OF FUNDS:

A/R WATER & OTHER	756.71	
DOLLAR GENERAL	101.75	
INVENTORY PURCHASES	1,589.51	
PREPAYMENTS		
EPA		
HARZARD MITIGATION PLAN		
LAIF INTEREST		
PAYROLL & BENENFITS	38,647.17	
OPERATIONS EXPENSES	17,052.26	
ADMINISTRATIVE EXPENSE	35,085.48	
BOND INTEREST	11,749.99	
 TOTAL		<u><u>104,982.87</u></u>

Prepared By GB
Date 12/10/14
Reviewed By mt

UNION BANK OF CALIFORNIA
DISBURSEMENT NOV 2014

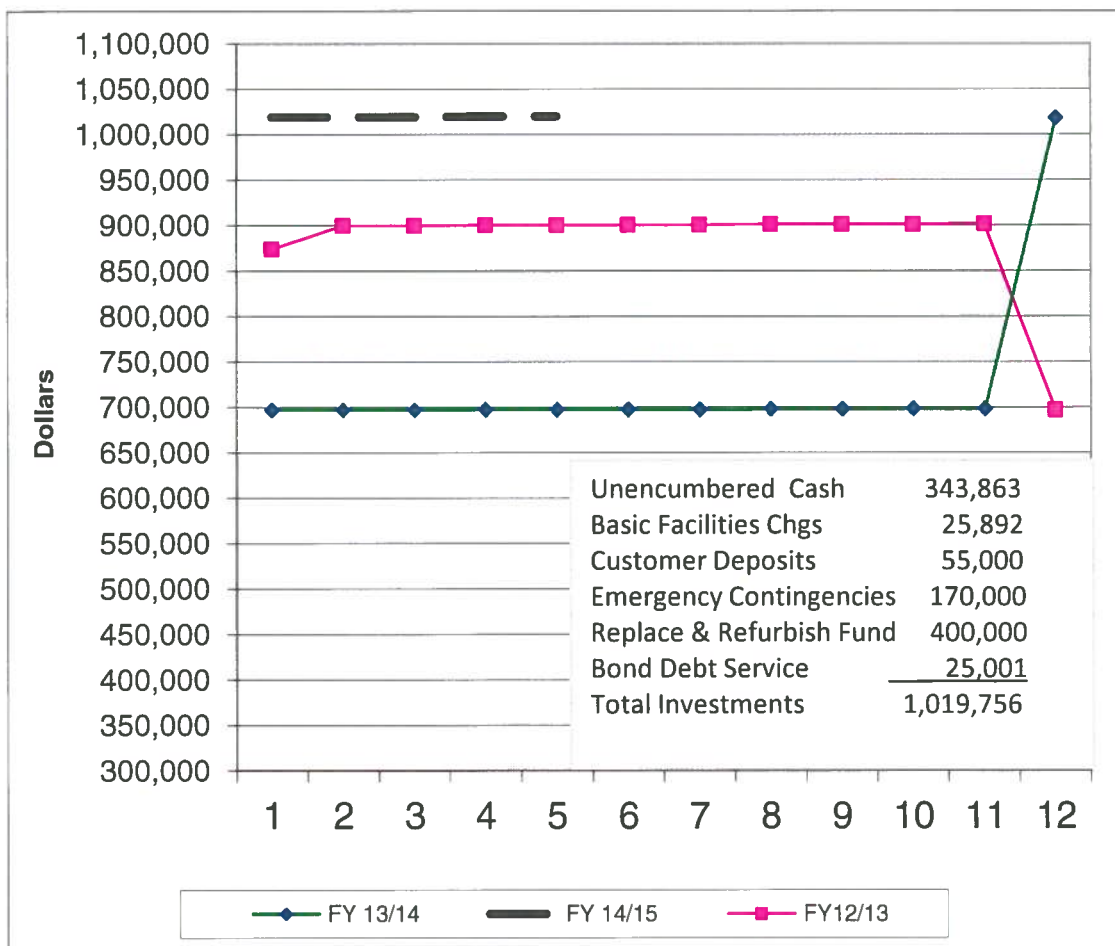
Datastream Check Register	<u>65,990.96</u>	<u>65,990.96</u>
EFT for Vendor Services		
Bank Fees posted in April	<u>344.74</u>	
Total		<u>344.74</u>
Wages for Paydate 11/06/14		
State & Fed Taxes plus PERS Paid	7,091.83	
Payroll checks 14169 - 14175	11,659.39	
Director Per Diem cks 14176-14180	<u>2,020.14</u>	
		<u>20,771.36</u>
Wages for Paydate 11/20/14		
State & Fed Taxes plus PERS Paid	6,563.21	
Payroll checks 14201-14207	11,210.79	
Director Per Diem ck 14208	<u>101.81</u>	
		<u>17,875.81</u>
Total Disbursements		104,982.87

Prepared By JSB
Date 12/10/14
Reviewed By WMT

Local Agency Investment Fund Balance Timeline

Balance as of

	FY 12/13	FY 13/14	FY 14/15
July	873,934	697,409	1,019,135
August	899,726	697,409	1,019,135
September	899,726	697,409	1,019,135
October	900,521	697,861	1,019,756
November	900,521	697,861	1,019,756
December	900,521	697,861	
January	900,521	697,861	
February	901,252	698,310	
March	901,252	698,310	
April	901,252	698,707	
May	901,880	698,707	
June	696,880	1,018,707	



BIGHORN-DESERT VIEW WTR AGENCY
CHECK REGISTER
NOVEMBER 30, 2014

CHECK#	DATE	PAYEE & DESCRIPTION	AMOUNT
14181	11/06/14	ACWA REGION 9 BUSINESS 2015 ANNUAL AGENCY DUES	5,165.00
14182	11/06/14	AKLUFU AND WY SOCKI LEGAL FEES OCT 2014	82.50
14183	11/06/14	BEYOND SOFTWARE SOLUTIONS SPRINGBROOK CONFIGURATION	3,060.00
14184	11/06/14	CA SPECIAL DISTRICTS ASSN 2015 MEMBERSHIP DUES	2,815.00
14185	11/06/14	CLINICAL LABORATORY OF BACT TEST, GEN PHYS	140.00
14186	11/06/14	DAVID RODRIGUEZ MEETING & MAPS - CALTRANS MEETING & CHECKLIST DOLLAR GENERAL	485.40
14187	11/06/14	DESERT FIRE FIRE EXTINGUISHER MAINT	310.80
14188	11/06/14	FLAMINGO HEIGHTS COMMUNITY NEWSLETTER AD 2015	60.00
14189	11/06/14	FORSHOCK REPAIR TELEMETRY FOR WELL 8	2,532.00
14190	11/06/14	INFOSEND, INC. OUTSOURCE BILLING DQ OCT 2014	201.31
14191	11/06/14	INLAND WATER WORKS FIELD MATERIALS & INVENTORY INVENTORY INVENTORY INVENTORY & FIELD MATERIAL FIELD MATERIAL SMALL TOOLS	1,126.67
14192	11/06/14	J & G GARAGE CHG OIL, FILTER, & ROTATE TIRES	64.50
14193	11/06/14	MAID TO ORDER SVC JEMEZ & MTG RM 10/11/14 SVC JEMEZ 10/25/14 SVC JEMEZ & MTG RM 09/13/14 SVC JEMEZ 09/27/14	495.20
14194	11/06/14	MOJAVEWIFI.COM LLC INTERNET NOV 2014	95.00
14195	11/06/14	OASIS OFFICE SUPPLY LAFCO 3181 COPIES FOR APPLICATION PROCESSING	196.26
14196	11/06/14	OFFICE DEPOT OFFICE SUPPLIES OFFICE SUPPLIES OFFICE SUPPLIES	82.58
14197	11/06/14	QUILL OFFICE SUPPLIES	12.72
14198	11/06/14	SDRMA MEDICAL BENEFITS OCT 2014	8,134.50
14199	11/06/14	USDA RURAL DEVELOPMENT	

BIGHORN-DESERT VIEW WTR AGENCY
CHECK REGISTER
NOVEMBER 30, 2014

CHECK#	DATE	PAYEE & DESCRIPTION	AMOUNT
		BH BOND INTEREST	11,749.99
14209	11/19/14	CHERYL BOYD	
		BALANCE RFND ACCT# 0618273	165.18
14210	11/19/14	DESSELLE PROPERTIES INC ETAL	
		BALANCE RFND ACCT# 0617725	100.00
14211	11/19/14	ROBERT WAMBAUGH	
		BALANCE RFND ACCT# 1000267	26.79
14212	11/19/14	SCOTT PALMER	
		BALANCE RFND ACCT# 3342013	100.00
14213	11/19/14	ACWA/JPIA	
		ACWA/JPIA HEALTH BENEFITS	
		DEC 2014	863.28
14214	11/19/14	CDW GOVERNMENT	
		MS SLD & SQU SRV AND CAL 2014	
		SWITCH & BATTERY BACK-UP	
		OFFICE PRO FOR WAR ROOM	
		LINKSTATION	1,987.14
14215	11/19/14	CLINICAL LABORATORY OF	
		BACT TEST	
		BACT TEST	130.00
14216	11/19/14	GOVT FINANCE OFFICERS ASSOC	
		GFOA MEMBERSHIP RENEWAL	
		01/01/15-12/31/15	160.00
14217	11/19/14	THE HOME DEPOT #6971	
		FIELD MATERIALS	124.51
14218	11/19/14	INFOSEND, INC.	
		OUTSOURCE BILLING NOV 1, 2014	548.68
14219	11/19/14	INLAND WATER WORKS	
		FIELD MATERIAL	
		FIELD MATERIAL AND INVENTORY	
		SMALL TOOL AND INVENTORY	
		FIELD MATERIALS	1,438.41
14220	11/19/14	OFFICE DEPOT	
		OFFICE SUPPLIES	
		OFFICE SUPPLIES	61.50
14221	11/19/14	PROJECT PARTNERS, INC.	
		ASSESSMENT OF WATER HAULING	
		STATIONS	4,410.84
14222	11/19/14	SDRMA	
		MEDICAL BENEFITS	8,134.50
14223	11/19/14	UNDERGROUND SERVICE ALERT	
		DIG ALERTS, 23 TICKETS	34.50
80000129	11/04/14	PAY ONLINE BURRTEC WASTE&RECYC	
		TRASH FEE NOV 2014	84.93
80000130	11/04/14	SO CAL EDISON	
		POWER EXP SEPT/OCT 2014	6,795.83
80000131	11/04/14	PAY ONLINE-PITNEY BOWES GLOBAL	
		QRTLY LEASE 08/10/14-11/10/14	174.99
80000132	11/04/14	PAY ONLINE-FIRST NATIONAL BANK	
		FRED PRYOR - GBLANTON	
		PETE'S - REPAIR BACKHOW LB75-B	
		EVENT SUPPLIES	
		SO CAL ENERGY SUMMIT	
		30017-M17 INSTALL, TEST &	

BIGHORN-DESERT VIEW WTR AGENCY

CHECK REGISTER

NOVEMBER 30, 2014

CHECK#	DATE	PAYEE & DESCRIPTION	AMOUNT
		MAINT HYDRANT	
		CRWA - MEALS	
		CA SPECIAL DISTRICTS ASSOC	
		LODGING	3,079.53
80000133	11/04/14	PAY-ONLINE---PROTECTION ONE	
		SHOP 11/28/14-12/25/14	48.17
80000134	11/17/14	AT&T MOBILITY	
		COMMUNICATION EXP	101.75
80000135	11/17/14	VERIZON CALIFORNIA	
		AUTO CONTROLS & PHONES	
		CREDIT APPLIED	386.00
80000136	11/17/14	CINTAS CORPORATION #150	
		UNIFORM SVC OCT 2014	125.00
80000137	11/17/14	PITNEY PURCHASE POWER	
		MAILING EXP OCT 2014	100.00
		TOTAL	65,990.96

Prepared By AB
Date 12/9/14
Reviewed By mt

Financials - December 2014

GENERAL FUND

ASSETS

CASH & CASH EQUIVALENTS

01 13120	CASH UNION BANK OF CA	152,862.51
01 13130	CASH CASH DRAWERS BASE FUND	750.00
01 13400	CASH PETTY CASH FUND	800.00

TOTAL CASH & CASH EQUIVALENTS		154,412.51

INVESTMENTS

01 13303	LAIF UNENCUMBERED CASH FUND	273,863.17
01 13306	LAIF-BASIC FACILITIES CHGS	25,892.00
01 13307	LAIF-CUSTOMER DEPOSITS	55,000.00
01 13309	LAIF EMERGENCY CONTINGENCIES	180,000.00
01 13310	LAIF REPLACE & REFURBISH FUND	400,000.00
01 13312	LAIF BOND DEBT SERVICE	85,001.00

TOTAL INVESTMENTS		1,019,756.17

ACCOUNTS RECEIVABLE, WATER

01 13710	A/R WATER	130,291.98
01 13950	2009-10 LIEN REC \$41976	14,549.86
01 13951	2010-11 LIEN REC \$33945	10,962.49
01 13952	2011-12 LIEN REC \$36833	14,785.10
01 13953	2012-13 LIEN REC \$39364	19,567.24
01 13954	LIEN REC	28,206.81
01 13960	DUE FOR AMES/RECHE	(3,439.25)
01 13960 01	DUE FOR HAZARD MITIGATION	(6,644.90)
01 13990	ALLOWANCE FOR BAD DEBTS	(4,500.00)

TOTAL ACCTS RECEIVABLE, WATER		203,779.33

ACCOUNTS RECEIVABLE, OTHER

TOTAL ACCTS RECEIVABLE, OTHER		0.00

INVENTORIES

01 14301	INVENTORY-WATER SYSTEM PARTS	94,047.30

TOTAL INVENTORY		94,047.30

PREPAID EXPENSES

01 14401	PREPAYMENTS WORKERS COMP INSUR	1,010.13
01 14402	PREPAYMENTS PL & PD LIAB INS	13,575.34

TOTAL PREPAID EXPENSES		14,585.47

FIXED ASSETS

01 11130	FA ORGANIZATION	336,271.54
01 11130 01	ACCUMULATED DEP ORGANIZATION	(103,333.81)
01 11135	FA LAND	76,611.39
01 11140	FA BUILDINGS	237,604.13

GENERAL FUND

01 11140 01	ACCUMULATED DEP BUILDINGS	(214,227.99)
01 11150	FA YARDS	61,487.73
01 11150 01	ACCUMULATED DEP YARDS	(53,351.03)
01 11160	FA FUELS TANKS	18,943.10
01 11160 01	ACCUMULATED DEP FUEL TANK	(13,421.55)
01 11170	FA WATER SYSTEM	8,209,841.62
01 11170 01	ACCUMULATED DEP WATER SYSTEM	(5,105,766.94)
01 11180	FA SHOP EQUIPMENT	41,327.36
01 11180 01	ACCUMULATED DEP SHOP EQUIP	(40,748.14)
01 11181	FA MOBILE EQUIPMENT	507,932.72
01 11181 01	ACCUMULATED DEP MOBILE EQUIP	(424,042.74)
01 11190	FA OFFICE EQUIPMENT	96,088.98
01 11190 01	ACCUMULATED DEP OFFICE EQUIP	(95,499.57)
01 14501	JV WELL	177,095.85

TOTAL FIXED ASSETS		3,712,812.65

CONSTRUCTION IN PROGRESS-OTHER

TOTAL CIP (OTHERS)		0.00

CONSTRUCTION IN PROGRESS ASSET

01 12054	PUMP PLANTS-MANUAL SWITCHES 6A	21,398.82

TOTAL CIP ASSET		21,398.82

DEBT ISSUANCE COST

TOTAL DEBT ISSUANCE COST		0.00

TOTAL ASSETS		5,220,792.25
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LIABILITIES

ACCOUNTS PAYABLE

TOTAL ACCOUNTS PAYABLE		0.00

ACCRUED PAYROLL

01 22910	ACCRUED EMPLOYEE COMP BALANCES	49,914.78

TOTAL ACCRUED PAYROLL		49,914.78

CUSTOMER DEPOSITS

01 22540	UNCLAIMED FUNDS	584.46
01 22600	CUSTOMER DEPOSITS	61,400.47

TOTAL CUSTOMER DEPOSITS		61,984.93

CONSTRUCT IN PROGRESS DEPOSIT

01 22601	DOLLAR GENERAL DEPOSIT	2,650.20
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GENERAL FUND

TOTAL CIP DEPOSIT		2,650.20
LIAB PYBL FRM RESTRICTD ASSETS		
TOTAL LIAB PYBL FRM REST ASSET		0.00
LONG TERM DEBT		
01 21101	REVENUE BONDS PAYABLE - DV	203,977.05
01 22300	REVENUE BONDS PAYABLE - BH	470,000.00
TOTAL LONG TERM DEBT		673,977.05
TOTAL LIABILITIES		788,526.96
EQUITY		

01 30109	CONTRIBUTED CAPITAL/HUD	291,035.88
01 30111	FMHA GRANTS	758,297.76
01 31000	FUND BALANCE	3,061,706.14
01 31001	FUND BALANCE FEMA & OES	427,895.00
01 31111	CURR YEAR NET REVENUE/EXPENSE (	106,669.49)
TOTAL EQUITY		4,432,265.29
TOTAL LIABILITIES & EQUITY		5,220,792.25
=====		

Prepared By

Date

Reviewed By

JB

1/20/15

mmf

PERIOD ENDING 12/31/14

GENERAL FUND

		BUDGET	REV OR EXP THIS MONTH	REV OR EXP YEAR TO DATE	AVAILABLE	YTD % OF BUDGET
		-----	-----	-----	-----	-----
REVENUE						

OPERATING REVENUE						
01 41000	SERVICE LINE INSTALLATION FEES	1,255.00	0.00	0.00	1,255.00	0.00%
01 41001	BASIC FACILITIES CHARGE	4,098.00	0.00	0.00	4,098.00	0.00%
01 41100	INCOME METERED WATER	389,631.00	7,633.18	201,663.95	187,967.05	51.76%
01 41300	BASIC SERVICE CHARGE	567,600.00	23,777.84	272,474.08	295,125.92	48.00%
01 41400	INCOME METERED BULK WATER	47,728.00	3,861.34	28,094.62	19,633.38	58.86%
01 41700	INCOME OTHER (OPERATING)	37,950.00	1,320.40	21,034.85	16,915.15	55.43%
		-----	-----	-----	-----	-----
	TOTAL OPERATING REVENUE	1,048,262.00	36,592.76	523,267.50	524,994.50	49.92%
NON-OPERATING REVENUE						
01 49100	GA02 GEN LEVY IMP DIST A BH	51,100.00	433.63	7,154.61	43,945.39	14.00%
01 49101	DA01 DEBT SRVC IMP 1 (BH BOND)	175,900.00	-16,725.47	33,486.48	142,413.52	19.04%
01 49102	GA01 GENERAL TAX LEVY (BDV)	49,102.00	437.28	7,096.20	42,005.80	14.45%
01 49103	INCOME REVENUE BONDS DV FMHA	48,825.00	8,229.92	24,845.29	23,979.71	50.89%
01 49200	INTEREST INCOME	2,500.00	0.00	1,049.02	1,450.98	41.96%
01 49600	INCOME OTHER (NON OPERATING)	0.00	206.05	3,760.91	0.00	0.00%
01 49999	FUNDS FOR AMES/RECHE	5,000.00	0.00	0.00	5,000.00	0.00%
01 49999 01	GRANT FOR HAZARD MITIGATION	25,000.00	0.00	0.00	25,000.00	0.00%
		-----	-----	-----	-----	-----
	TOTAL NON-OPERATING REVENUE	357,427.00	-7,418.59	77,392.51	280,034.49	21.65%
		-----	-----	-----	-----	-----
	TOTAL REVENUE	1,405,689.00	29,174.17	600,660.01	805,028.99	42.73%
EXPENSE						

OPERATIONS EXPENSE						
01 54102	OPERATIONS COMPENSATION	167,833.00	13,444.63	85,113.34	82,719.66	50.71%
01 54103	UNIFORMS	2,650.00	250.00	841.38	1,808.62	31.75%
01 54105	AUTO CONTROLS	2,640.00	128.21	824.13	1,815.87	31.22%
01 54106	VEHICLE/TRACTOR/EQUIP EXPENSE	9,000.00	2,107.69	5,359.28	3,640.72	59.55%
01 54107	VEHICLE EXPENSE - FUEL	21,000.00	1,535.03	8,014.04	12,985.96	38.16%
01 54109	FIELD MATERIALS & SUPPLIES	25,000.00	-605.67	9,053.75	15,946.25	36.22%
01 54111	WATER TESTING	6,300.00	100.00	1,611.00	4,689.00	25.57%
01 54112	CONTRACTUAL SERV- ENGINEERING	40,000.00	4,410.84	5,870.84	34,129.16	14.68%
01 54114	WATER SYSTEM REPAIRS	27,500.00	364.73	7,781.95	19,718.05	28.30%
01 54114 01	EXCAVATION COUNTY OF SB	0.00	0.00	351.00	0.00	0.00%
01 54115	BUILDING MAINTENANCE/REPAIR	13,000.00	3,682.95	6,834.20	6,165.80	52.57%
01 54119	COMMUNICATIONS EXPENSE	1,500.00	103.15	511.76	988.24	34.12%
01 54121	DISINFECTION EXPENSE	5,000.00	1,503.44	2,732.16	2,267.84	54.64%
01 54125	POWER WELLS & PUMPS	68,750.00	5,268.39	28,016.13	40,733.87	40.75%
01 54130	OTHER OPERATIONS EXPENSES	8,000.00	3,403.83	5,193.59	2,806.41	64.92%
01 54170	EXP TO CIP PROJECTS	0.00	-10,332.95	-22,391.92	0.00	0.00%

PERIOD ENDING 12/31/14

GENERAL FUND

		BUDGET	REV OR EXP THIS MONTH	REV OR EXP YEAR TO DATE	AVAILABLE	YTD % OF BUDGET
		-----	-----	-----	-----	-----
TOTAL OPERATIONS EXPENSE		398,173.00	25,364.27	145,716.63	252,456.37	36.60%
BULK SYSTEM EXPENSE						
01 55001	PUMPING PLANT EXPENSE	7,500.00	506.53	3,237.47	4,262.53	43.17%
01 55002	BULK OPERATIONS & MAINTENANCE	5,000.00	-4,380.84	383.00	4,617.00	7.66%
TOTAL BULK SYSTEM EXPENSE		12,500.00	-3,874.31	3,620.47	8,879.53	28.96%
ADMINISTRATIVE EXPENSE						
01 56001	DIRECTOR FEES	31,200.00	5,940.89	19,008.10	12,191.90	60.92%
01 56001 01	DISTRIBUTE TO DIRECTOR ACCTS	0.00	-5,940.89	-19,008.10	0.00	0.00%
01 56002 01	DIRECTOR MCBRIDE	0.00	1,371.91	4,155.51	0.00	0.00%
01 56002 02	DIRECTOR CORL-LORONO	0.00	1,701.86	5,468.66	0.00	0.00%
01 56002 04	DIRECTOR BURKHART	0.00	1,170.68	2,525.93	0.00	0.00%
01 56002 05	DIRECTOR STALEY	0.00	110.25	1,936.89	0.00	0.00%
01 56002 06	DIRECTOR COULOMBE	0.00	1,586.19	4,921.11	0.00	0.00%
01 56003	ADMINISTRATIVE COMPENSATION	272,105.00	19,904.57	131,287.51	140,817.49	48.25%
01 56006	CONTRACTUAL SERV-AUDITOR	30,000.00	0.00	18,675.00	11,325.00	62.25%
01 56007	CONTRACTUAL SERV-LEGAL	15,000.00	165.00	1,315.00	13,685.00	8.77%
01 56008	PERS CONTRIBUTION	53,860.00	6,081.09	28,548.48	25,311.52	53.00%
01 56009	PAYROLL TAXES	11,730.00	759.55	2,240.29	9,489.71	19.10%
01 56011	TELEPHONE/FAX/INTERNET/WEB	6,000.00	525.91	2,481.63	3,518.37	41.36%
01 56012	MAILING EXPENSES	1,425.00	93.55	550.23	874.77	38.61%
01 56014	CONTRACTUAL SERV-OTHER	30,000.00	875.25	8,030.10	21,969.90	26.77%
01 56016	PROPERTY/LIABILITY EXPENSE	22,850.00	2,262.56	14,468.23	8,381.77	63.32%
01 56017	WORKERS COMP INSURANCE	7,655.00	604.33	4,428.87	3,226.13	57.86%
01 56018	DUES & SUBSCRIPTIONS	10,600.00	146.50	9,047.47	1,552.53	85.35%
01 56020	POWER OFFICES & YARDS	6,000.00	316.62	2,316.70	3,683.30	38.61%
01 56022	BAD DEBT EXPENSE	1,000.00	0.00	0.00	1,000.00	0.00%
01 56025	PROPANE	1,800.00	274.85	274.85	1,525.15	15.27%
01 56030	OFFICE SUPPLIES	6,700.00	422.73	2,374.56	4,325.44	35.44%
01 56100	EMPLOYEE BENEFITS INSURANCE	101,750.00	7,529.13	56,499.82	45,250.18	55.53%
01 56101	FLEXIBLE SPENDING ACCOUNT	0.00	-91.36	-109.68	0.00	0.00%
01 56103	PLAN FEE & OTHER INS	0.00	-64.19	-165.98	0.00	0.00%
01 56104	SUPPLEMENTAL LIFE	0.00	-58.94	-70.72	0.00	0.00%
01 56105	DISABILITY INS	0.00	-70.32	-97.33	0.00	0.00%
01 56106	CANCER INS	0.00	-11.24	-31.92	0.00	0.00%
01 56110	EMPLOYEE EDUCATION	3,000.00	90.00	894.00	2,106.00	29.80%
TOTAL ADMINISTRATIVE EXPENSE		612,675.00	45,696.48	301,965.21	310,709.79	49.29%
CONSTRUCTION IN PROGRESS EXPNS						
01 56191	CSA 70\W-1 ANNEXATION	1,500.00	-2,704.50	919.28	580.72	61.29%
01 56191 01	LAFCO APPLICATION (HOFFMAN)	2,000.00	0.00	900.00	1,100.00	45.00%
01 56191 03	AUDIT SERVICE CSA W1 ANNEX	5,000.00	0.00	0.00	5,000.00	0.00%
01 56191 04	LAFCO COST CSA W1 ANNEX	9,850.00	0.00	-450.00	10,300.00	-4.57%
01 56191 05	LABOR FOR W1 ANNEX	0.00	5,714.64	8,186.03	0.00	0.00%
01 56192	HAZARD MITIGATION PLAN	22,470.00	3,306.82	12,678.72	9,791.28	56.43%

PERIOD ENDING 12/31/14

GENERAL FUND

	BUDGET	REV OR EXP THIS MONTH	REV OR EXP YEAR TO DATE	AVAILABLE	YTD % OF BUDGET
01 56193 AMES RECHE FINAL	5,000.00	0.00	3,439.25	1,560.75	68.79%
01 56194 35 LAND	0.00	0.00	1,000.00	0.00	0.00%
01 56194 71 CALTRANS WORK ON 247	0.00	49.43	433.08	0.00	0.00%
01 56194 81 VEHICLES - MOTOR VEHICLES	0.00	0.00	2,863.62	0.00	0.00%
01 56194 82 REPLACE VEHICLE	28,750.00	0.00	0.00	28,750.00	0.00%
01 56194 83 F250 UPGRADE	5,000.00	0.00	0.00	5,000.00	0.00%
01 56194 91 COMPUTER EQUIPMENT	13,313.00	1,699.75	11,848.73	1,464.27	89.00%
01 56194 92 FINANCIAL & BILLING SOFTWARE	61,250.00	-1,937.17	61,250.00	0.00	100.00%
01 56194 93 1ST YEAR SOFTWARE MAINT	25,984.00	0.00	11,095.00	14,889.00	42.70%
01 56194 94 SPRINGBROOK MISC	12,500.00	5,972.36	5,972.36	6,527.64	47.78%
01 56199 BOND PAYMENTS	116,000.00	0.00	0.00	116,000.00	0.00%
TOTAL CONSTRCTN IN PROG EXPNS	308,617.00	12,101.33	120,136.07	188,480.93	38.93%
TOTAL OPERATING EXPENSE	1,331,965.00	79,287.77	571,438.38	760,526.62	42.90%
NON-OPERATING EXPENSE					
01 56200 OFFICE EQUIPMENT EXPENSE	3,300.00	0.00	160.27	3,139.73	4.86%
01 56300 CUSTOMER RELATIONS	5,200.00	117.42	670.74	4,529.26	12.90%
01 56400 OTHER ADMINISTRATIVE EXPENSES	2,000.00	551.36	1,085.23	914.77	54.26%
01 57000 INTEREST EXPENSE - BH BONDS	23,500.00	-1,958.00	9,791.99	13,708.01	41.67%
01 57100 DEPRECIATION EXPENSE	0.00	20,047.66	120,351.60	0.00	0.00%
01 57350 MWA PIPELINE DEBT	73,300.00	-73,232.00	0.00	73,300.00	0.00%
01 59100 INTEREST EXPENSE - DV BONDS	10,400.00	-2,544.00	2,545.84	7,854.16	24.48%
01 59300 EXPENSE MISC	0.00	38.10	1,285.45	0.00	0.00%
TOTAL NON-OPERATING EXPENSE	117,700.00	-56,979.46	135,891.12	-18,191.12	115.46%
TOTAL EXPENSE	1,449,665.00	22,308.31	707,329.50	742,335.50	48.79%
NET REV/EXP GENERAL FUND	-43,976.00	6,865.86	-106,669.49	62,693.49	242.56%

SOURCES & USES OF FUNDS STATEMENT
GENERAL ACCOUNT (UNION BANK)
DECEMBER 2014

SOURCES OF FUNDS:

A/R - WATER	94,171.95	
LIEN PAYMENTS	3282.7	
MISCELLANEOUS REVENUE	1137.23	
PROPERTY TAXES	87,516.10	
CUSTOMER DEPOSITS	1,350.00	
AMES/RECHE	14,487.70	
 TOTAL		<u><u>201,945.68</u></u>

USE OF FUNDS:

A/R WATER & OTHER	123.11	
DOLLAR GENERAL	545.75	
INVENTORY PURCHASES	23,886.40	
PREPAYMENTS	1,010.12	
EPA		
HARZARD MITIGATION PLAN		
LAIF INTEREST		
PAYROLL & BENENFITS	55,992.22	
OPERATIONS EXPENSES	20,335.38	
ADMINISTRATIVE EXPENSE	20,405.03	
BOND INTEREST		
 TOTAL		<u><u>122,298.01</u></u>

Prepared By 983
Date 1/21/15
Reviewed By mad

**UNION BANK OF CALIFORNIA
DISBURSEMENT DEC 2014**

Datastream Check Register	<u>66,084.44</u>	<u>66,084.44</u>
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EFT for Vendor Services

Bank Fees posted in April	<u>221.35</u>	
Total		<u>221.35</u>

Wages for Paydate 12/04/14

State & Fed Taxes plus PERS Paid	6,984.43	
Payroll checks	11,860.42	
Director Per Diem ck	<u>-</u>	
		<u>18,844.85</u>

Wages for Paydate

State & Fed Taxes plus PERS Paid	11,052.01	
Payroll checks	203.63	
Director Per Diem ck	<u>6,535.12</u>	
		<u>17,790.76</u>

Wages for Paydate

State & Fed Taxes plus PERS Paid	12,103.25	
Payroll checks	407.25	
Director Per Diem ck	<u>6,846.11</u>	
		<u>19,356.61</u>

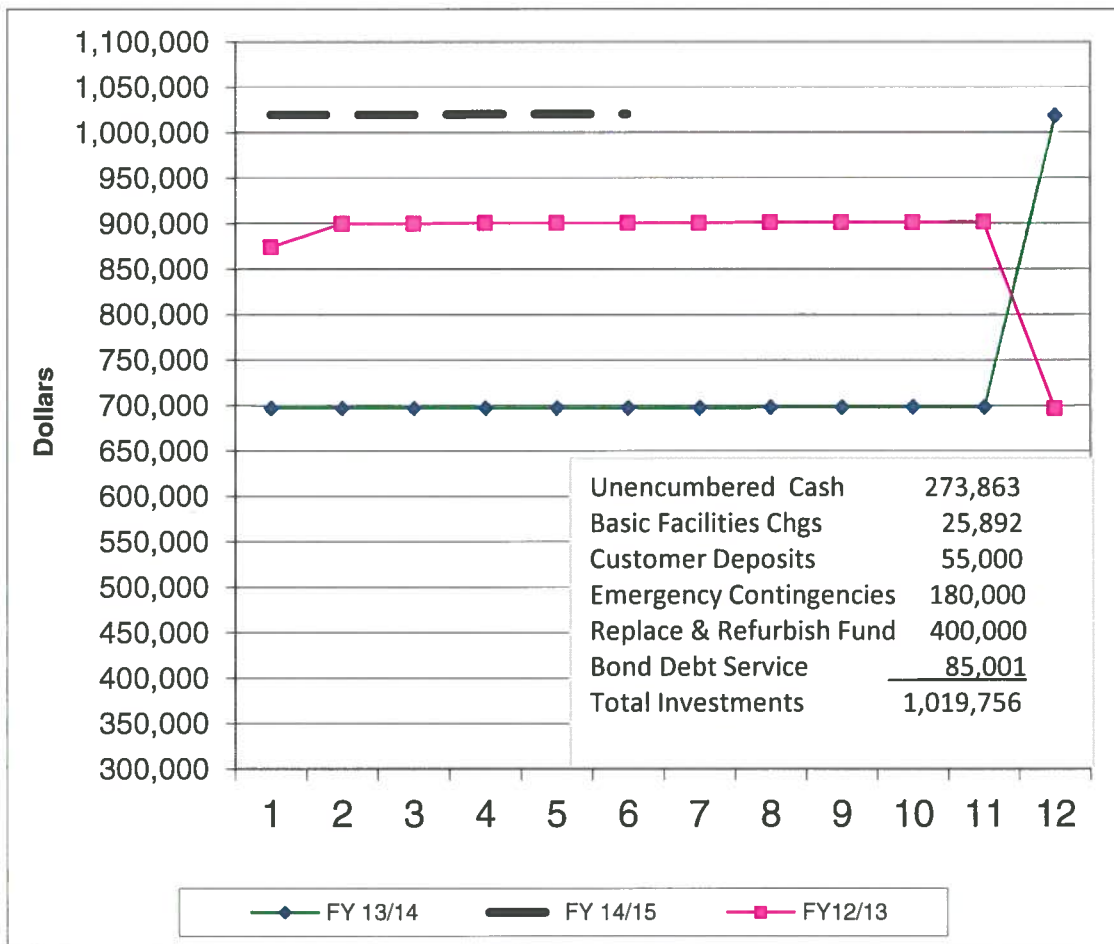
Total Disbursements		122,298.01
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Prepared By JB
Date 1/20/15
Reviewed By mt

Local Agency Investment Fund Balance Timeline

Balance as of

	FY 12/13	FY 13/14	FY 14/15
July	873,934	697,409	1,019,135
August	899,726	697,409	1,019,135
September	899,726	697,409	1,019,135
October	900,521	697,861	1,019,756
November	900,521	697,861	1,019,756
December	900,521	697,861	1,019,756
January	900,521	697,861	
February	901,252	698,310	
March	901,252	698,310	
April	901,252	698,707	
May	901,880	698,707	
June	696,880	1,018,707	



BIGHORN-DESERT VIEW WTR AGENCY
CHECK REGISTER
DECEMBER 31, 2014

CHECK#	DATE	PAYEE & DESCRIPTION	AMOUNT
14231	12/04/14	AKLUFU AND WYSOCKI LEGAL FEES NOV 2014	165.00
14232	12/04/14	BEYOND SOFTWARE SOLUTIONS NETWORK ACCESS, XEROX SCANNING SPRINGBROOK SET-UP	850.79
14233	12/04/14	SL PARKER CA, LLC, BUILDERS SHOP EQUIPMENT	41.60
14234	12/04/14	CDW GOVERNMENT RECEIPT PRINTER INK FOR RECEIPT PRINTER	654.56
14235	12/04/14	CLINICAL LABORATORY OF BACT TEST, GEN PHYSICAL	130.00
14236	12/04/14	DAVID RODRIGUEZ INSPECTIONS & MILEAGE FOR DOLLAR GENERAL SUBMITTALS FOR DOLLAR GENERAL	545.75
14237	12/04/14	GOODSPEED DISTRIBUTING INC UNLEADED FUEL	1,535.03
14238	12/04/14	THE HOME DEPOT #6971 SHOP BATHROOM MAINTENANCE FIELD MATERIAL, SHOP BATHROOM MAINT.	189.67
14239	12/04/14	INFOSEND, INC. OUTSOURCE BILLING DQ NOV 2014	168.18
14240	12/04/14	INLAND WATER WORKS FIELD MATERIAL & INVENTORY CUSTOMER CHARGE	371.82
14241	12/04/14	J & G GARAGE NEW HOLLAND BACKHOE TIRE '10' RANGER 9090: OIL CHANGE U JOINTS, CHK TRANS & BRAKES	1,003.28
14242	12/04/14	JOSHUA BASIN WATER DISTRICT WELDING FOR RESERVOIR	169.96
14243	12/04/14	MOJAVEWIFI.COM LLC INTERNET DEC 2014	95.00
14244	12/04/14	OFFICE DEPOT OFFICE SUPPLIES OFFICE SUPPLIES OFFICE SUPPLIES OFFICE SUPPLIES	188.78
14245	12/04/14	REWAL, DAVID D3 CERT RENEWAL, DREWAL	90.00
14246	12/04/14	U.S. DEPT OF THE INTERIOR/BLM RIGHT OF WAY CACA5232 01/01/2015-12/31/2015 BILL NUMBER 2015008748	3,403.83
14247	12/04/14	UNDERGROUND SERVICE ALERT DIG ALERTS, 11 TICKETS	16.50
14248	12/04/14	USA BLUEBOOK CLORINATOR WELL 9 & TESTING	

BIGHORN-DESERT VIEW WTR AGENCY
CHECK REGISTER
DECEMBER 31, 2014

CHECK#	DATE	PAYEE & DESCRIPTION	AMOUNT
		REAGENT	889.08
14249	12/04/14	XEROX CORPORATION	
		LEASE PAY 11/13-12/12	
		29 OF 60	218.15
14258	12/18/14	AFFORDABLE PLUMBING	
		NEW WATER LINE TO OFFICE &	
		SHOP	3,165.00
14259	12/18/14	AUTOZONEPARTS	
		OIL, ANTIFREEZE & SEALER	73.93
14260	12/18/14	BEYOND SOFTWARE SOLUTIONS	
		TRANSFER SPRINGBROOK TO SERVER	420.00
14261	12/18/14	SL PARKER CA, LLC, BUILDERS	
		PARTS FOR TEST BENCH	6.78
14262	12/18/14	TERRY BURKHART	
		ACWA CONF - FOOD & BELLMAN	29.07
14263	12/18/14	CDW GOVERNMENT	
		COMPUTER ANTI-VIRUS FOR	
		PC SERVER	194.40
14264	12/18/14	LARRY COULOMBE	
		ACWA CONF - FOOD & MILEAGE	
		MAC MEETING	214.33
14265	12/18/14	FERRELLGAS	
		PROPANE	274.85
14266	12/18/14	INFOSEND, INC.	
		OUTSOURCE BILLING DEC 1, 2014	570.07
14267	12/18/14	INLAND WATER WORKS	
		SM TOOLS FOR 250 VALVE TRUCK	
		TEST BENCH PARTS	
		INVENTORY	1,528.71
14268	12/18/14	INTER VALLEY POOL SUPPLY, INC	
		CHLORINE	614.36
14269	12/18/14	J & G GARAGE	
		'10' FORD - TUNE-UP REPLACE	
		COIL, SPARKS PLUGS, AIR &	
		FUEL FILTER	
		WACH - CHG AIR, OIL & FUEL	
		FILTER AND SPARK PLUGS	1,030.48
14270	12/18/14	LUZ ORTEGA OR E RUBIO	
		OVERPAYMENT	85.31
14271	12/18/14	MICHAEL MCBRIDE	
		ACWA CONF - MEAL & MILEAGE	220.55
14272	12/18/14	MOJAVE WATER AGENCY	
		INVENTORY - WATER PURCHASE	23,500.00
14273	12/18/14	MOJAVEWIFI.COM LLC	
		ROUTER & SERVICE CALL FOR	
		INSTALLATION OF STATIC IP FOR	
		SPRINGBROOK & COMPANY SERVER	111.12
14274	12/18/14	OFFICE DEPOT	
		OFFICE SUPPLIES	98.80
14275	12/18/14	PETTY CASH	
		OFFICE SUPPLIES	
		CALENDARS, ORCHID FESTIVAL &	
		MTG	
		COURT - MHUNT & NOTARY	301.48

BIGHORN-DESERT VIEW WTR AGENCY

CHECK REGISTER

DECEMBER 31, 2014

CHECK#	DATE	PAYEE & DESCRIPTION	AMOUNT
14276	12/18/14	PROJECT PARTNERS, INC. REVIEW ENERGY EFFICIENCY	98.00
14277	12/18/14	REWAL, DAVID WOOBBOOTS - DREWAL	150.00
14278	12/18/14	SDRMA MEDICAL BENEFITS JAN 2015 W/C JAN 1 - MAR 31, 2014	9,884.12
14279	12/18/14	SPRINGBROOK SOFTWARE, INC PROGRAMMING FOR PAYROLL	237.50
14280	12/18/14	MARINA WEST OFFICE SUPPLIES-REIMBURSEMENT FOR MWEST	81.70
14281	12/18/14	WIENHOFF & ASSOCIATES, INC. 2015 CONSORTIUM FEE	130.00
80000138	12/02/14	VERIZON CALIFORNIA AUTO CONTROLS & PHONES	451.97
80000139	12/02/14	PAY ONLINE-FIRST NATIONAL BANK ACWA 2014 FALL CONFERENCE REGISTRATION	510.00
80000140	12/02/14	SO CAL EDISON POWER EXP OCT/NOV 2014	6,087.57
80000141	12/15/14	AT&T MOBILITY COMMUNICATION EXP	103.15
80000142	12/15/14	CINTAS CORPORATION #150 UNIFORM SVC	100.00
80000143	12/15/14	PAY ONLINE BURRTEC WASTE&RECYC TRASH SERVICE DEC 2014	84.93
80000144	12/16/14	PAY-ONLINE--PROTECTION ONE OFFICE 12/26/14-03/25/14 SHOP 12/26/14-01/25/14	205.78
80000145	12/15/14	PITNEY PURCHASE POWER MAILING EXP NOV 2014	100.00
80000146	12/09/14	PAY ONLINE-FIRST NATIONAL BANK OFFICE DECORATIONS ACWA FALL CONF - LODGING GFOA APPLICATION OVERLIMIT FEE-WILL BE ADJUSTED	4,693.50
TOTAL			66,084.44

Prepared By SBDate 1/20/15

Reviewed By _____



Date: January 5, 2015
 To: Marina West
 From: Destiny Diaz
 Subject: Service Order Report for Oct., Nov. and Dec. 2014

SERVICE ORDER REPORT FOR FISCAL YEAR 2013-2014

	J	A	S	O	N	D	J	F	M	A	M	J	YTD
After Hours Call Out	3	3	2	1	0	5							14
AirVac Maintenance	0	1	0	0	0	0							1
AirVac Replacement	3	5	6	0	0	0							14
Booster Repair/Maintenance (New Category)	0	0	0	0	0	0							1
Bulk Stations: Maintenance	0	0	3	0	0	0							3
Close Account	10	16	21	19	19	16							101
Customer Requested Asst	3	6	6	2	2	2							21
Reported Leaks	1	0	5	2	5	1							14
Destroy Service Line	0	0	0	0	0	0							0
Exchange Meter	2	1	2	4	5	4							18
Facility Inspections*	4	6	1	4	4	4							23
Fire Flow Test	0	1	1	0	0	0							2
Flush Deadend/Blowoffs	0	0	0	2	0	0							2
General Maintenance	0	0	2	0	0	0							2
Hangtag	11	8	10	5	3	3							40
Hydrant Maint.	0	0	1	0	0	0							1
Install New Service	0	0	0	0	0	0							0
Lock-Offs	10	11	16	11	9	18							75
Miscellaneous	19	8	6	15	7	9							64
Office Repairs	0	0	0	0	0	0							0
Open New Service	10	16	21	19	19	16							101
Pressure Complaint	1	0	1	0	0	0							2
Pull Meter	0	0	0	0	0	0							0
Read Meter	7	0	3	4	3	4							21
Repair Mainline	4	0	0	0	0	0							4
Repair Service Line	1	3	2	2	0	2							10
Replace Service Line	5	10	2	7	4	3							31
Reread Meter	23	18	12	10	7	7							77
Safety Meeting	2	2	4	1	3	2							14
Tamper	1	2	0	0	0	0							3
Tank/Reservoir Maintenance/Repairs	0	1	0	0	0	0							1
Unlock Service	15	15	12	16	11	10							79
Valve Maintenance	0	0	0	1	0	0							1
Verify Meter Locked	5	3	6	3	0	1							18
Water Quality Issues **	2	0	1	0	0	0							3
Well Repairs/Maint. And Water Level	0	1	0	2	0	0							3
TOTAL	142	137	146	130	101	107	0	0	0	0	0	0	763

*Includes Inspections for Fire Extinguishers, Vehicles and Facilities

** Includes Water Quality (taste, odor, color)



DATE: 11/10/2014
TO: Board of Directors
FROM: Kit Boyd
RE: OCT Production

	<u>Cubic Feet</u> <u>Pumped</u>	<u>Total Gallons</u> <u>Pumped</u>	<u>Average</u> <u>GPM</u>	<u>Total</u> <u>Running Time</u>	<u>acre feet</u>
Well 2	Well is "inactive"				
Well 3	441,620	3,303,318	410	134.3	10.14
Well 4	Well is "inactive"				
Well 6	166,970	1,248,936	403	51.7	3.83
Well 7	160,220	1,198,446	349	57.3	3.68
Well 8	218,500	1,634,380	920	29.6	5.02
Well 9	407,400	3,047,352	655	77.5	9.35
Well 10	21,590	161,493	67	40.4	0.50
Total	1,416,300	10,593,924	452	390.8	32.51

well 3 flow meter turned over

A Boosters	76,470	571,996	141	67.4
C Boosters	175,200	1,310,496	206	106.2
Total	251,670	1,882,492		



DATE: 12/10/2014
TO: Board of Directors
FROM: Kit Boyd
RE: NOV Production

	Cubic Feet Pumped	Total Gallons Pumped	Average GPM	Total Running Time	acre feet
Well 2	Well is "inactive"				
Well 3	16,280	121,774	406	5	0.37
Well 4	Well is "inactive"				
Well 6	80,510	602,215	403	24.9	1.85
Well 7	139,890	1,046,377	351	49.7	3.21
Well 8	420,500	3,145,340	918	57.1	9.65
Well 9	392,800	2,938,144	662	74	9.02
Well 10	20,680	154,686	72	35.8	0.47
Total	1,070,660	8,008,537	541	246.5	24.58

well 3 flow meter turned over

A Boosters	59,960	448,501	141	53.2
C Boosters	151,000	1,129,480	200	94
Total	210,960	1,577,981		



DATE: 1/7/2015
TO: Board of Directors
FROM: Kit Boyd
RE: DEC 2014 Production

	Cubic Feet Pumped	Total Gallons Pumped	Average GPM	Total Running Time	acre feet
Well 2	Well is "inactive"				
Well 3	17,650	132,022	415	5.3	0.41
Well 4	Well is "inactive"				
Well 6	102,230	764,680	406	31.4	2.35
Well 7	840	6,283	262	0.4	0.02
Well 8	331,400	2,478,872	914	45.2	7.61
Well 9	389,600	2,914,208	668	72.7	8.94
Well 10	15,830	118,408	75	26.2	0.36
Total	857,550	6,414,474	590	181.2	19.69
A Boosters	67,410	504,227	143	58.9	
C Boosters	123,900	926,772	217	71.3	
Total	191,310	1,430,999			

Bighorn-Desert View Water Agency



Board of Directors

Judy Cori-Lorono, President
J. Dennis Staley, Vice President
Terry Burkhart, Secretary
Michael McBride, Director
J. Larry Coulombe, Director

Marina D West, PG, General Manager

Agency Office

622 S. Jemez Trail
Yucca Valley, CA 92284-1440

760/364-2315 Phone
760/364-3412 Fax

A Public Agency

www.bdvwa.org

Board of Directors' Special Meeting Minutes

Board Meeting Office
1720 N. Cherokee Trail, Landers, CA 92285
Tuesday, October 28, 2014 - 5:15 p.m.

Call to Order

Meeting convened by Board President Judy Cori-Lorono at 5:15 p.m.

Pledge of Allegiance

Led by John Burkhart

Roll Call

Directors Present:

Judy Cori-Lorono
J. Dennis Staley
Terry Burkhart
Michael McBride
J. Larry Coulombe

Staff Present:

Marina West
Michelle Corbin

Approval of Agenda

Motion to approve the agenda.

MSC¹ (Staley/Burkhart)

Cori-Lorono: Y
Staley: Y
Burkhart: Y
McBride: Y
Coulombe: Y

Board to Participate in Safety Training Module – Defensive Driving

The Board of Directors completed a safety training session on Defensive Driving as required by the Special District Risk Management Authority.

Public comments: No public comment.

Public Comment Period – No public comment.

Verbal Reports

No verbal reports.

Future Agenda Items

None

Adjournment – President Judy Corl-Lorono adjourned the meeting at 5:37 p.m.

Approved by:

Terry Burkhart, Secretary of the Board

MSC¹ – Motion made, seconded, and carried.

Bighorn-Desert View Water Agency

Board of Directors

Judy Corl-Lorono, President
J. Dennis Staley, Vice President
Terry Burkhart, Secretary
Michael McBride, Director
J. Larry Coulombe, Director

Marina D West, PG, General Manager



Agency Office

622 S. Jemez Trail
Yucca Valley, CA 92284-1440

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A Public Agency

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Board of Directors' Regular Meeting Minutes

Board Meeting Office
1720 N. Cherokee Trail, Landers, CA 92285
Tuesday, October 28, 2014 – 6:00 p.m.

Call to Order

Meeting convened by Board President Judy Corl-Lorono at 6:00 p.m.

Pledge of Allegiance

Led by John Burkhart

Roll Call

Directors Present:

Judy Corl-Lorono
J. Dennis Staley
Terry Burkhart
Michael McBride
J. Larry Coulombe

Staff Present:

Marina West
Michelle Corbin

Approval of Agenda

Motion to approve the agenda.

MSC¹ (McBride/Burkhart)

Corl-Lorono: Y
Staley: Y
Burkhart: Y
McBride: Y
Coulombe: Y

Presentation of the Agency's Financial Audit

Ken Al-Imam of Mayer Hoffman McCann P.C. reported on the Fiscal Year 2013-2014 Agency Financial Audit. Mr. Al-Imam began with a brief overview of the purpose of the audit and presented examples of the procedures performed by the auditors.

This year his firm focused on the cash investments and cash handling processes. Mr. Al-Imam said he was very happy to announce the agency revenue exceeded expenses by \$103,885.00. Due to the passing and signing of Assembly Bill 246 the agency is no longer required to segregate itself between the original agencies Bighorn Mountains Water and Desert View Water. Mr. Al-Imam also noted the agency water sales were down 3.4% and general administration cost increased due to items such as health care and the Cost of Living Allowance (COLA).

Public comments: No public comments.

Motion No. 14-049

(After brief Board discussion), Director Burkhart made a motion to receive and file the Agency Financial Audit for Fiscal Year 2013-2014 conducted by Mayer Hoffman McCann P.C.. Director McBride seconded the motion.

MSC¹ (Burkhart/McBride)

Corl-Lorono: Y

Staley: Y

Burkhart: Y

McBride: Y

Coulombe: Y

Hazard Mitigation Plan

Consultant Gary Sturdivan presented the final draft of the Bighorn-Desert View Water Agency Hazard Mitigation Plan for adoption by the Board of Directors. Once adopted, the plan will be forwarded to the State of California and the Federal Emergency Management Agency for their approval. Mr. Sturdivan reiterated the purpose of the Hazard Mitigation Plan as it relates to helping the agency receive grant funding for mitigation projects outlined in the plan.

No public comment.

Motion No. 14-050

(After brief Board discussion), Vice President Staley made a motion to adopt the Agency's Hazard Mitigation Plan document dated October 28, 2014. The motion was seconded by Director Burkhart.

MSC¹ (Staley/Burkhart)

Corl-Lorono: Y

Staley: Y

Burkhart: Y

McBride: Y

Coulombe: Y

Ames/Reche Groundwater Storage and Recovery Program

General Manager West gave a power point presentation on the history of the Ames/Reche Groundwater Storage and Recovery Program. West began with an overview of Bighorn-Desert View Water Agency's complaint filed on Hi Desert Water District as it pertains to the drilling and use Well No. 24 and the California Environmental Quality Act. West continued with a chronology of events that followed the stipulation judgment such as acquiring grants, the "strawman" principles, permits obtained and the building of the recharge project itself.

Public comment:

Anonymous, thanked the General Manager and staff for all their efforts in completing this project.

Anonymous commented on the Pioneertown connection cost.

Motion No. 14-051

(After brief Board discussion), Director McBride made a motion to receive and file the Stipulated Amended and Restated Judgment for the Ames Valley Water Basin. Vice President Staley seconded the motion.

MSC¹ (McBride/Staley)

Corl-Lorono: Y
Staley: Y
Burkhart: Y
McBride: Y
Coulombe: Y

CSA 70/W-1 Reorganization Update

General Manager West gave a brief report on the status of CSA 70/W-1. West reported the Local Agency Formation Commission meeting should be held in January 2015. West also stated the California Environmental Quality Act portion of the application may receive a finding that the project is categorically exempt.

No public comment.

Consent Items

- a. Service Order Report, September 2014
- b. Production Report, September 2014
- c. Regular Board Meeting Minutes, September 23, 2014

No Public comment.

Motion No. 14-052

Director McBride made a motion to approve consent items a - c. The motion was seconded by Director Coulombe.

MSC¹ (McBride/Coulombe)

Corl-Lorono: Y
Staley: Y
Burkhart: Y
McBride: Y
Coulombe: Y

Matters Removed From Consent Calendar – None

Public Comment Period - None

Verbal Reports

General Manager West reported that tonight's presentation on the Ames/Reche Groundwater Storage and Recovery Program will be presented at the Mojave Water Agency meeting on November 6.

Vice President Staley reported on the Mojave Water Agency Technical Advisory Committee meeting he had attended.

Director Coulombe reported on the California Special District Association conference where he attended a seminar on the California Environmental Quality Act. Director Coulombe also reported on the Mojave Water Agency meeting and Joshua Basin Water District recharge project ribbon cutting he attended on October 9, 2014. Lastly, Director Coulombe gave a brief report on the Alliance for Water Awareness and Conservation (AWAC) meeting held on October 22, 2014.

Director McBride reported on the California Special District Association conference where he attended seminars on public communications and crisis communications as well as a seminar on the 2014 drought.

President Corl-Lorono reported on the California Special District Association conference where she accepted the Special Districts Leadership Foundation - District Transparency Certificate of Excellence Award.

Future Agenda Items

No items suggested.

Adjournment – President Judy Corl-Lorono adjourned the meeting at 7:47 p.m.

Approved by:

Terry Burkhardt, Secretary of the Board

MSC¹ – Motion made, seconded, and carried.

**BIGHORN DESERT VIEW WATER AGENCY
AGENDA ITEM SUBMITTAL**

Meeting Date: January 27, 2015

To: Board of Directors

Budgeted: N/A

Budgeted Amount: N/A

Cost: N/A

From: Marina D. West

Funding Source: N/A

General Counsel Approval: Obtained
in 2012

CEQA Compliance: N/A

Subject: Resolution No. 15R-XX Establishing A Fixed Asset and Surplus Property Policy

SUMMARY

In 2012, the Board of Directors motioned to adopt Policy No. 12P-02 Establishing a Fixed Asset and Surplus Property Policy. Formal action of the Board of Directors is to be completed via Motion, Resolution or Ordinance. Prior to receiving this clarification the Board routinely adopted actions by Policy.

The attached Resolution 15R-XX adopts the existing Fixed Asset and Surplus Property Policy and rescinds and repeals the same previously adopted as Policy No. 12P-02.

RECOMMENDATION

The Board considers taking the following action:

1. Adopt Resolution No. 15R-XX Establishing A Fixed Asset and Surplus Property Policy.

BACKGROUND/ANALYSIS

This is an administrative action to convert an existing action by Policy into an action by Resolution. No substantive changes have been made to the policy adopted in 2012.

PRIOR RELEVANT BOARD ACTION(S)

5/22/2012 M12-045 Adopting Policy Statement No. 12P-02 A Policy of the Board of Directors of the Bighorn-Desert View Water Agency Establishing A Fixed Asset and Surplus Property Policy

RESOLUTION NO. 15R-XX

**A STATEMENT OF THE BOARD OF DIRECTORS OF THE
BIGHORN-DESERT VIEW WATER AGENCY
ESTABLISHING A FIXED ASSET AND SURPLUS PROPERTY POLICY**

The Board of Directors of the Bighorn-Desert View Water Agency desires to implement a policy establishing parameters for defining fixed assets and the disposal/transfer/sale of such.

WHEREAS, the Agency has compiled the attached Fixed Asset and Surplus Property Policy which defines and describes a set of standard procedures and policies necessary to record and control the changes in the fixed asset system; and

WHEREAS, the policy sets forth the procedures and policies in accordance with generally accepted accounting principles; and

WHEREAS, this Resolution rescinds and repeals Policy No. 12P-02.

NOW, THEREFORE, BE IT RESOLVED, that the attached statement establishing A Fixed Asset and Surplus Property Policy is hereby adopted by the Bighorn-Desert View Water Agency.

PASSED, APPROVED, AND ADOPTED by the Board of Directors to Bighorn-Desert View Water Agency this 27th day of January 2015.

By _____

Judy Corl-Lorono, Board President

Attest:

Terry Burkhart, Board Secretary



AGENCY FIXED ASSET AND SURPLUS PROPERTY POLICY

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1.0 POLICY

The purpose and objective of this manual is to define and describe a set of standard procedures and policies necessary to record and control the changes in the fixed asset system in accordance with generally accepted accounting principles.

This policy is necessary to:

- Define what assets will be “fixed assets” and thus “capitalized”
- Ensure that the asset is adequately protected from loss, theft, etc.
- Provide necessary documentation for the effective use, maintenance, management and reporting of the asset
- Facilitate the calculation and recording of depreciation for each asset
- Provide necessary documentation for insurance purposes
- Provide for proper disposal of assets deemed surplus or obsolete

Fixed asset master files are maintained by the accounts payable personnel. It is the responsibility of Agency staff to ensure that proper budgeting and purchasing guidelines are followed and to ensure that fixed assets are adequately controlled and used for appropriate Agency purposes. The General Manager is ultimately responsible for adoption and implementation of policies and procedures in accordance with directives from the elected body. One goal of this policy is to establish continuity in the procedures for establishing, recording, maintaining and disposing of all fixed assets.

Because the Agency fixed asset inventory records are a mixture of paper records and computerized tools it is necessary to carefully manage the processes involved for maximum efficiency and effectiveness.

2.0 DEFINITIONS

2.1 Asset Identification:

The unique identification number assigned to each individual asset by the asset management software utilized by the Agency.

2.2 Asset Life:

The amount of time (reported in months) the Agency is expected to receive benefit from the asset. Asset life is generally determined by past

practice. Whenever possible, an asset's established life will reflect management's best estimate of when that particular asset will be replaced. Therefore, similar assets may have different lives due to differing expectations with respect to the replacement time frame for that particular asset.

2.3 Depreciation:

Depreciation is, simply put, the charging of an asset's cost to the specific fiscal year's that are expected to benefit from that assets' use. It is the cost of the asset less any salvage value over its estimated useful life. It is an expense because it is matched against the revenue generated through the use of the same asset. Depreciation is usually spread over the economic useful life of an asset in an effort to assign the cost of an asset to the operations that benefit from its use. As a result, depreciation expense is matched with the revenue that was generated by the use of the asset.

2.4 Depreciation Rate:

The depreciation rate is the amount that the asset is depreciated every period. The rate is determined by dividing the original cost (less estimated salvage value, if significant) by the asset life. Depreciation schedules are maintained and the calculations are retrieved from the asset management software used by the Agency. The General Manager will estimate the each asset's life based upon how long the Agency plans on using that particular asset.

2.5 Fixed Asset:

Generally, there are three types of fixed assets. They are:

I. Infrastructure Fixed Asset

As defined by the Government Accounting Standards Board (GASB) Standard No. 34, these are long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. As defined in this policy, new infrastructure assets, such as pipeline, or refurbishment of existing assets, such as reservoirs/tanks, with a cost greater than five thousand dollars (\$5,000) and a useful life of at least three (3) years shall be capital assets.

Whenever federal funds are used for the acquisition of Infrastructure Fixed Assets, the capitalization threshold will be the then current federal minimum, currently five thousand dollars (\$5,000).

However, new service connections and new fire hydrants paid for by either the Agency or by the customer that are less than \$5,000 will be capitalized. Services and hydrants paid for by the customer are assets of the Agency because the Agency is responsible for the asset, including its repair and replacement.

Replacements of existing services and hydrants will be expensed due to their immateriality. Repair of assets do not qualify as a Fixed Asset regardless of the dollar amount, but rather as a maintenance item to be expensed.

In addition to having to meet the thresholds identified above, infrastructure projects will only be capitalized if they meet one of the following criteria:

- i. The project is creating a new asset for the system
- ii. The project significantly increases the functionality of the system or a component of the system
- iii. The project significantly extends the useful life of an asset beyond what was originally established as the estimated useful life for that asset

Activities that exceed the capitalization thresholds but that are, in reality, maintenance or repair activities will not be capitalized. Accordingly, certain activities budgeted as capital projects will be expensed as repair and maintenance expenses if they meet any one of the following criteria:

- i. The activity is performed on a regular recurring basis to keep Agency assets in their normal operating condition during their originally established useful life (eg. routine vehicle maintenance).
- ii. A repair activity that restores an asset to its original condition without significantly extending the originally established useful life for that asset (eg. repair of pressure reducing valves).

II. General Fixed Assets

These are personal property assets that can generally be moved around and have a cost greater than five thousand dollars (\$5,000) and a useful life of more than three (3) years (eg. vehicles).

III. Real Property

This includes land, structures, easements and any improvements to the land and the structures with a cost greater than five thousand dollars (\$5,000) and a useful life of at least three (3) years. However, where federal funds are used for the acquisition of this type of asset the capitalization threshold will be the then current federal minimum, currently five thousand dollars (\$5,000). Easements acquired with a lower cost value may be added to the total project cost in the Infrastructure Fixed Asset. Any property for which the Agency has "full title ownership" will be capitalized.

When assets are purchased in bulk, the acquired assets will be capitalized only if they individually exceed the capitalization threshold. For example, ten desks purchased through a single purchase order each costing \$1,000 will not qualify for capitalization even though the total cost of \$10,000 exceeds the capitalization threshold.

Contributed assets will be recorded at the estimated fair market value at the time of contribution.

2.6 Fixed Asset Categories:

The fixed asset categories of the Agency are defined as follows:

- Fuel: Above ground fuel tank existing at 622 S. Jemez Trail, Yucca Valley, CA
- Land: Vacant land parcels purchased for building sites, wells, reservoirs, parking lots or other Agency purposes.
- Office Buildings: Buildings or major improvements to existing buildings/facilities.
- Office Equipment: Copiers, office furniture, certain electronic equipment (e.g. mainframe computers), major building equipment (e.g. heaters, air conditioners), etc. inside office buildings.
- Shop: Tools and equipment assigned to operations staff and/or kept in the Agency "shop" (maintenance buildings).
- Vehicles: Motor vehicles (cars, trucks, dump truck, etc.), heavy equipment (e.g. backhoe, compressor, etc), generators, trailers.
- Water (System): Major infrastructure of the Agency including distribution mains and all appurtenances (fire hydrants, blowoffs, air vacs, etc.), reservoirs, wells, pump stations, pressure reducing stations, meter service lines, bulk stations, etc.
- Yards: Improvements outside of buildings such as asphalt, fencing, storage containers, etc.

2.7 Foreclosed/Forfeited Fixed Assets:

Items that come into the Agency's possession by a means other than purchase or an equal exchange of value; are to be retained; and otherwise meet fixed asset criteria – shall be treated in the same manner as a new asset being added to the system. Since there was no purchase or exchange basis, the General Manager will be responsible for assigning a fair market value that will become the basis for the asset. Any other known information regarding the asset will be recorded and maintained on the asset record.

2.8 Leased Asset:

Items purchased through a capital lease, which is actually an installment purchase in the form of a capital lease, shall be identified as an Agency asset at the onset of the lease and identified and treated in the same manner as any other asset owned by the Agency.

2.9 Construction-In-Progress (CIP):

Construction-In-Progress (CIP) in accounting identifies the value of construction and other "projects" which are currently being worked on by the Agency and which may become fixed assets upon their completion.

3.0 PROCEDURES

Assigned staff is to verify accurate use of capital expenditure accounts as defined by the Agency's Chart of Accounts, review expenditure accounts on capital purchase request (correct as necessary) and establish and maintain policies and procedures indentifying:

- Criteria for capitalizing costs associated with the construction or acquisition of assets
- Criteria for capitalizing alteration, renovation and renewal/replacement costs
- Methods for proper recording and classification of capital acquisitions
- Treatment of gifts/donations of property
- Categories of depreciable assets
- Useful life of depreciable assets
- Method(s) of depreciation

The determination of whether or not Agency property purchases are to be capitalized as fixed assets shall be the responsibility of the General Manager or

his/her designated representative. Such determination will be made at the time that a purchase order or contract is approved and is based on the principles previously outlined in the Definitions portion of this policy.

In general, the following items are considered part of the cost when determining whether or not the purchase will require capitalization:

- Actual purchase cost (before trade-in allowances or discounts)
- If asset/project is constructed "in-house", actual costs incurred should be accounted for as well as reasonable estimate of labor and equipment involved in producing the asset
- Professional fees incurred in the acquisition (e.g. attorney, architects, engineers, consultants, etc.)
- Site preparation costs including cleaning, grading and demolition of existing structures
- Freight, shipping and installation charges as well as any additional costs which are incurred preparing the asset for its intended use

3.1 Asset Database:

At the time of payment for the fixed asset is complete, the invoice and related paperwork will be entered into the fixed asset excel spreadsheet to develop the total cost of the asset including overhead. Information retained for each asset will be: account number(s), purchase price, accessory items, description of the asset, check number(s), warranties, operation & maintenance manuals, vendor(s), date of purchase and asset identification number assigned by the asset management software utilized by the Agency.

3.2 Asset Inventory:

The volume of asset-related transactions is low but even the best controls cannot always capture every change. For that reason, prior to the end of each fiscal year staff will receive a listing of the fixed assets on record. The assigned employee will conduct an inventory of fixed assets, noting any additions, changes or deletions that need to be made.

For purposes of the annual asset inventory verification, the listing of infrastructure items that have become a part of the Agency's system will be reviewed by the General Manager to identify additions, replacements, and deletions to that system that have not been properly reflected in the listing.

That inventory form must be signed by the designated employee and returned to the General Manager no later than May 1st. It is recommended

that a copy be retained in the inventory file. In the case of vehicles, the updated mileage should be recorded on the form next to each vehicle each year prior to the form's return to the General Manager.

3.3 Purchasing a General Fixed Asset:

When purchasing a General Fixed Asset, follow the procedures set forth in the Agency Purchasing Policy.

3.4 Declaration of Surplus General Fixed Assets:

Surplus General Fixed Assets can be sold, transferred, recycled, donated, or disposed of as junk. The term "Surplus Property" shall mean any General Fixed Asset that is no longer needed or useable by the holding department. Each department shall periodically review their equipment and inventory, and notify the General Manager of each fixed asset deemed surplus prior to scheduling its disposal via the methods outlined below. If another department is able to use an item that has been submitted as surplus, that asset will be transferred to that department, at value, and the item will no longer be considered surplus.

3.5 Disposal of a General Fixed Asset

The General Manager is responsible for the disposition of Agency surplus General Fixed Assets. Once the asset has been surplus, the General Manager shall determine which of the following methods of disposition to use; careful to avoid any conflict of interest. The priority for disposition shall be in the order listed below.

I. Trade In

Property declared as surplus may be offered as a trade-in for credit toward the acquisition of new property. All trade-in offers will be submitted for the review and approval of the General Manager. The amount charged against the expenditure account will be the value of the purchase before application of the trade-in credit.

II. Return to Manufacturer

Surplus property may, when possible, be returned to the manufacturer for buy-back or credit toward the purchase of new property. Forward all documentation to the General Manager.

III. Donation

The Agency may donate usable items with a minimal fair market value (such as outdated computer equipment and furniture) to a registered charitable organization or community organization, for

use within the Agency's service area. A letter from the organization, acknowledging receipt of the asset(s), is required.

IV. Sale

The Agency may offer surplus property for sale. All surplus property is for sale "as is" and "where is", with no warranty, guarantee, or representation of any kind, expressed or implied, as to the condition, utility or usability of the property offered for sale. State law prohibits public employees from purchasing surplus personal property from their employer (Government Code Section 1090).

A receipt or other proof of disposal, from the outright sale, the contracted auctioneer, licensed scrap dealer, individual buyer, etc. is required and is to be forwarded to the General Manager.

Appropriate methods of sale are as follows:

- i **Public Auction** – Surplus property may be sold at public auction. The Agency may contract with a professional auctioneer.
- ii **Sealed Bids** – Sealed bids may be solicited for the sale of surplus property. Surplus property disposed of in this manner shall be sold to the highest responsible bidder.
- iii **Selling for Scrap** – Surplus property may be sold as scrap if it is deemed that the value of the raw material exceeds the value of the property as a whole.
- iv **Negotiated Sale** – Surplus property may be sold outright if it is determined that only one known buyer is available or interested in acquiring the property. Advertisement of the sale must be published in a newspaper of local circulation at least two times prior to the negotiated sale to ensure no other interested buyers are available.

V. Disposal

When the cost of locating a buyer exceeds the estimated sale price of surplus property, the property may be recycled, destroyed or disposed of as junk.

VI. Proceeds

The buyer shall pay the Agency by certified check, money order, or cash. The General Manager shall be authorized to sign bills of sale and any other documents evidencing the transfer of title, by and on behalf of the Agency. Revenue from the sale or trade-in of surplus

property shall be returned to the appropriate fund, as determined by the General Manager.

3.6 INFRASTRUCTURE FIXED ASSETS

I. Recording Infrastructure Fixed Assets

Infrastructure Fixed Asset accounting is much different than the purchase of a General Fixed Asset in that the building of infrastructure requires many sources in the designing and building of the asset. All costs associated with the purchase or construction of the infrastructure asset is to be considered when determining whether it meets the capitalization threshold. Associated costs include, but are not limited to, freight and transportation charges, site preparation expenditures, installation charges, professional fees, direct labor, legal costs and overhead directly attributable to the asset acquisition.

When purchasing items for Infrastructure Fixed Assets, follow the procedures set forth in the Purchasing Policy. Include on the purchase order/requisition as much detail as possible about the project including the project number. Project numbers will be assigned and included in the annual budget. All associated personnel costs will be recorded when entering an employee timesheet.

The requested asset should have already been included in the current year's budget and should be verified prior to purchase. While it is necessary to record certain costs prior to Board approval, such as staff time in preparing bid documents, surveying, legal fees, etc., such costs shall be limited to only those costs necessary to prepare for presentation to the full Board for approval to proceed with the project where the project cost will exceed the General Manager's spending authority as outlined in the purchasing policy.

If the Infrastructure Fixed Asset is not in the budget, you must contact Finance to determine the appropriate action that may be necessary to ensure adequate funding for the project.

II. Replacement of Infrastructure Fixed Assets

When infrastructure Fixed Assets are replaced, the original asset will be removed from the Fixed Asset system. If only a portion of the Infrastructure Fixed Asset is replaced, a prorated amount will be removed from the Fixed Asset system. Whenever possible, an estimate will be made as to the portion of the asset's original cost associated with the removed item. Only in cases, where this is particularly difficult will the following alternative procedure be used: Where a reasonable estimate cannot be made for a prorated

portion of the total asset's original cost, the value to be removed from the Fixed Asset system will be calculated as follows:

New infrastructure cost X NPV factor at 2% or;

$PV = 1/(1+.02)^n$, where .02 is the discount rate and n equals the number of years since the original fixed asset being replaced was first installed.

Example: A water pipeline was installed and capitalized in 1970 at a total cost of \$1 million, however the Fixed Asset System does not identify the number of lineal feet installed. In 2005, a portion of the pipeline is replaced at a total cost of \$300,000.

To determine the amount to remove from the original asset, the calculation would be:

$$\$300,000 \times 1/(1.02)^{35} = \$150,008$$

The formula in Excel is $\$300,000 * 1/(1.02)^{35}$

A discount rate of 2% is used since it closely approximates the long-term inflation rate of the cost of infrastructure assets. If an asset is less than 20 years old, this rate may need to be modified based on historical inflation rates for the greater Los Angeles/Riverside/San Bernardino area then comparing that rate to known factors, such as the known actual cost of an asset both currently and historically.

3.7 REAL PROPERTY

I. Recording Infrastructure Fixed Assets

Real property will be recorded at historical cost and tracked through the project management system in a manner consistent with the recording of Infrastructure Fixed Assets (see 3.6 above). All deed and easement paperwork will be filed with the asset information in a secure/fireproof location.

II. Disposal of Real Property

This policy does not address the disposition of real property. The sale of any real property will be handled in accordance with Government Code Section 54220 *et seq.*