



AGENDA

REGULAR MEETING OF THE BOARD OF DIRECTORS LA PUENTE VALLEY COUNTY WATER DISTRICT 112 N. FIRST STREET, LA PUENTE, CALIFORNIA MONDAY, FEBRUARY 25, 2019 AT 5:30 PM

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL OF BOARD OF DIRECTORS

President Escalera _____ Vice President Hernandez _____ Director Barajas _____
Director Hastings _____ Director Rojas _____

4. PUBLIC COMMENT

Anyone wishing to discuss items on the agenda or pertaining to the District may do so now. The Board may allow additional input during the meeting. A five-minute limit on remarks is requested.

5. ADOPTION OF AGENDA

Each item on the Agenda shall be deemed to include an appropriate motion, resolution or ordinance to take action on any item. Materials related to an item on this agenda submitted after distribution of the agenda packet are available for public review at the District office, located at the address listed above.

6. APPROVAL OF CONSENT CALENDAR

There will be no separate discussion of Consent Calendar items as they are considered to be routine by the Board of Directors and will be adopted by one motion. If a member of the Board, staff, or public requests discussion on a particular item, that item will be removed from the Consent Calendar and considered separately.

- A. Approval of Minutes of the Regular Meeting of the Board of Directors held on January 28, 2019.
- B. Approval of District Expenses for the Month of January 2019.
- C. Approval of Industry Public Utilities' Water Operation Expenses for the Month of January 2019.
- D. Receive and File the District's Water Sales Report for January 2019.
- E. Receive and File the Industry Public Utilities' Water Sales Report for January 2019.
- F. Receive and File the Water Production and Conservation Report for January 2019.

7. FINANCIAL REPORTS

- A. Summary of the District's Cash and Investments as of January 31, 2019.
Recommendation: Receive and File.

- B. Statement of District's Revenue and Expenses as of January 31, 2019.

Recommendation: Receive and File.

- C. Statement of the Industry Public Utilities Water Operations Revenue and Expenses as of January 31, 2019.

Recommendation: Receive and File.

8. ACTION / DISCUSSION ITEMS

- A. Consideration to Transfer Funds to CalPERS California Employers' Retiree Benefit Trust.

Recommendation: Authorize General Manager to Transfer Funds to CalPERS California Employers' Retiree Benefit Trust Account.

- B. Update and Discussion on the District's Recycled Water Project.

Recommendation: Board Discretion.

9. ENGINEERING & COMPLIANCE MANAGER'S REPORT

Recommendation: Receive and File.

10. GENERAL MANAGER'S REPORT

11. OTHER ITEMS

- A. Upcoming Events.
- B. Information Items.

12. ATTORNEY'S COMMENTS

13. BOARD MEMBER COMMENTS

- A. Report on Events Attended.
- B. Other Comments.

14. FUTURE AGENDA ITEMS

15. ADJOURNMENT

POSTED: Friday, February 22, 2019

President John P. Escalera, Presiding.

Any qualified person with a disability may request a disability-related accommodation as needed to participate fully in this public meeting. In order to make such a request, please contact Mr. Greg Galindo, Board Secretary, at (626) 330-2126 in sufficient time prior to the meeting to make the necessary arrangements.

Note: Agenda materials are available for public inspection at the District office or visit the District's website at www.lapuentewater.com.



**MINUTES OF THE REGULAR MEETING OF
THE BOARD OF DIRECTORS OF THE
LA PUENTE VALLEY COUNTY WATER DISTRICT
FOR MONDAY, JANUARY 28, 2019 AT 5:30 PM**

1. CALL TO ORDER

President Rojas called the meeting to order at 5:30 p.m.

2. PLEDGE OF ALLEGIANCE

President Rojas led the meeting in the Pledge of Allegiance.

3. ROLL CALL OF THE BOARD OF DIRECTORS

President Escalera	Vice President Hernandez	Director Barajas	Director Hastings	Director Rojas
Present	Present	Present	Present	Present

Others Present

Staff and Counsel: General Manager & Board Secretary, Mr. Greg Galindo; Office Manager, Gina Herrera and District Counsel, Mr. Jim Ciampa.

Public: Mike Holmes, Public Water Agencies Group’s Emergency Response Coordinator.

4. PUBLIC COMMENTS

There were no comments from the public.

5. ADOPTION OF AGENDA

Motion: Adopt Agenda as Presented.

1st: Director Rojas

2nd: Director Hastings

	Escalera	Hernandez	Barajas	Hastings	Rojas
Vote	Yes	Yes	Yes	Yes	Yes

Motion carried by a vote of: 5 Yes, 0 No, 0 Abstain.

6. APPROVAL OF CONSENT CALENDAR

Mr. Galindo informed the Board that the format of the minutes has changed. He added, that if any of the Board members have any concern with the new format to please inform staff.

Motion: Approve Consent Calendar as Presented.

1st: Director Rojas

2nd: President Escalera

	Escalera	Hernandez	Barajas	Hastings	Rojas
Vote	Yes	Yes	Yes	Yes	Yes

Motion carried by a vote of: 5 Yes, 0 No, 0 Abstain.

7. FINANCIAL REPORTS

A. Summary of the District's Cash and Investments as of December 31, 2018.

Mr. Galindo provided a summary of the balances in each account provided in the Summary of Cash and Investments as of December 31, 2018.

Motion: Receive and file the Summary of Cash and Investments as of December 31, 2018.

1st: Director Hastings

2nd: Vice President Hernandez

	Escalera	Hernandez	Barajas	Hastings	Rojas
Vote	Yes	Yes	Yes	Yes	Yes

Motion carried by a vote of: 5 Yes, 0 No, 0 Abstain.

B. Statement of District's Revenue and Expenses as for December 31, 2018.

Mrs. Herrera provided a summary of the Statement of Revenues and Expenses for the District and explained the budget to date balances for various accounts.

Motion: Receive and file the Statement of the District's Revenue and Expenses as of December 31, 2018.

1st: Director Rojas

2nd: President Escalera

	Escalera	Hernandez	Barajas	Hastings	Rojas
Vote	Yes	Yes	Yes	Yes	Yes

Motion carried by a vote of: 5 Yes, 0 No, 0 Abstain.

C. Statement of the Industry Public Utilities' Water Operations Revenue and Expenses as of December 31, 2018.

Mrs. Herrera provided a summary of the Statement of Revenues and Expenses for the Industry Public Utilities' Water Operations and explained the budget to date balances for various accounts.

Motion: Receive and file the Statement of the Industry Public Utilities Water Operations' Revenue and Expenses as of December 31, 2018.

1st: Director Rojas

2nd: Director Hastings

	Escalera	Hernandez	Barajas	Hastings	Rojas
Vote	Yes	Yes	Yes	Yes	Yes

Motion carried by a vote of: 5 Yes, 0 No, 0 Abstain.

8. ACTION / DISCUSSION ITEMS

A. Consideration of Rescheduling or Canceling the February 11, 2019, Regular Board of Directors Meeting.

Mr. Galindo reported that the next regular scheduled meeting conflicts with the American Groundwater Trust conference that a couple of staff members and Board members will be attending. Mr. Galindo recommended that the Board cancel the February 11, 2019, Regular Meeting of the Board of Directors.

Motion: Cancel the February 11, 2019 Regular Board of Directors Meeting.

1st: Director Rojas

2nd: Director Hastings

	Escalera	Hernandez	Barajas	Hastings	Rojas
Vote	Yes	Yes	Yes	Yes	Yes

Motion carried by a vote of: 5 Yes, 0 No, 0 Abstain.

B. Discussion Regarding the Public Water Agencies Group and Its Emergency Preparedness Coordination Program.

Mr. Galindo introduced Mr. Mike Holmes who is the Public Water Agencies Group's (PWAG) Emergency Response Coordinator.

Mr. Holmes provided a presentation (attached to these minutes) on PWAG and its Emergency Response Coordination Program.

During the presentation Mr. Ciampa and Mr. Galindo provided additional information on PWAG. There was also discussion amongst the Board, staff and Mr. Holmes on PWAG and its Emergency Response Coordination Program.

Discussion only, no action was taken.

C. Consideration of Declaring the District's Truck No. 25, a Ford F-150 Super Cab Pickup, as Surplus.

Mr. Galindo summarized the staff report on the item and staff's recommendation.

After discussion there was a motion by Director Rojas.

Motion: Declare the 2008 Ford F-150 Super Cab Pickup Truck (Truck No. 25) as surplus and authorize staff to sell it through a public auction.

1st: Director Rojas

2nd: President Escalera

	Escalera	Hernandez	Barajas	Hastings	Rojas
Vote	Yes	Yes	Yes	Yes	Yes

Motion carried by a vote of: 5 Yes, 0 No, 0 Abstain.

D. Consideration of the Purchase of a 2019 Chevy Silverado Double Cab Pick-Up Truck.

Mr. Galindo summarized the staff report supporting the recommendation to purchase a new pick-up truck.

After discussion on how the new truck would be primarily used, there was a motion by Director Rojas.

Motion: Approve the purchase of a new 2019 Chevrolet Silverado 1500 double cab pickup truck from National Auto Fleet Group, for a price not to exceed \$28,428. In addition, authorize staff to equip the new truck with a light bar and radio equipment for an estimated additional cost of \$4,500.

1st: Director Rojas

2nd: Director Hastings

	Escalera	Hernandez	Barajas	Hastings	Rojas
Vote	Yes	Yes	Yes	Yes	Yes

Motion carried by a vote of: 5 Yes, 0 No, 0 Abstain.

E. Discussion Regarding Upcoming Community Events.

Mr. Galindo presented a list of local community events and discussed with the Board of Directors the District’s participation in the events.

There was discussion amongst the Board and staff regarding the Director’s involvement in various events and the involvement of staff in the events. After additional discussion, direction was provided to staff and a motion was made by President Escalera.

Motion: Approve the District’s participation in the La Puente Little League Opening Day by having staff set up a booth at the event and providing some giveaways.

1st: President Escalera

2nd: Director Rojas

	Escalera	Hernandez	Barajas	Hastings	Rojas
Vote	Yes	Yes	Yes	Yes	Yes

Motion carried by a vote of: 5 Yes, 0 No, 0 Abstain.

9. ENGINEERING AND COMPLIANCE MANAGER’S REPORT

On behalf of Mr. Frausto, the Engineering and Compliance Manager, Mr. Galindo reported on various items within the report.

There was some discussion on the status of the Recycled Water Project and the possibility of placing the project on hold due to the lack of availability of recycled water.

Mr. Galindo presented some pictures of the Banbridge Pump Station Project.

Mr. Galindo also provided an update on the nitrate levels at the District’s well field. There was some discussion amongst the Board and staff on nitrate levels and the impact from rising basin water levels.

Motion: Receive and File the Engineering and Compliance Manager’s Report.

1st: Director Rojas
2nd: Vice President Hernandez

	Escalera	Hernandez	Barajas	Hastings	Rojas
Vote	Yes	Yes	Yes	Yes	Yes

Motion carried by a vote of: 5 Yes, 0 No, 0 Abstain.

10. GENERAL MANAGER’S REPORT

Mr. Galindo reported the following item:

- An impromptu community event that took place at the La Puente Community Center on January 24, 2019. The event was a discussion on EPA’s superfund projects.
- The District sending a letter to the State Water Board commenting on AB 401, the State Water Board’s Low-Income Water Rate Assistance Program.
- The District potentially sending a letter to SCAQMD commenting on their proposed amended rule 140, which would add more requirements to existing regulations on asbestos-containing pipe.
- Mr. Galindo moved forward with a Water production rights lease of Mr. and Mrs. Tate’s annual production rights. The lease was appropriated for in the 2019 Budget.

11. OTHER ITEMS

A. Upcoming Events.

Mrs. Herrera reviewed upcoming events with the Board and verified what events each member would be attending.

B. Information Items.

Included in Board Packet.

12. ATTORNEY’S COMMENTS

No comments from Mr. Ciampa.

13. BOARD MEMBER COMMENTS

A. Report on Events Attended.

President Escalera reported that he attended SCWUA on January 24, 2019.
Director Barajas reported that he attended SCWUA on January 24, 2019.
Director Hastings reported that he attended SCWUA on January 24, 2019.
Director Rojas reported that he attended SCWUA on January 24, 2019.

B. Other Comments.

No additional comments.

14. FUTURE AGENDA ITEMS

No future agenda items were requested.

15. ADJOURNMENT

President Escalera adjourned the meeting at 6:59 p.m.

Attest:

John P. Escalera, President

Greg B. Galindo, Secretary

La Puente Water District January 2019 Disbursements

Check #	Payee	Amount	Description
6373	ACWA/JPIA	\$ 31,958.22	Health Benefits
6374	CUEMA	\$ 1,000.00	Annual Membership
6375	Ferguson Waterworks	\$ 255.19	Field Supplies - Inventory
6376	Griffith Air Tool	\$ 551.23	Field Supplies
6377	Highroad IT	\$ 661.32	Computer Software & Setup
6378	Lincoln National Life Insurance Company	\$ 622.89	Disability Insurance
6379	MetLife	\$ 237.46	Life Insurance
6380	Premier Access Insurance Co	\$ 3,055.16	Dental Insurance
6381	SC Edison	\$ 2,220.22	Power Expense
6382	State Water Resources Control Board	\$ 60.00	Certification Renewal
6383	Socorro Lievanos	\$ 7,500.00	Banbridge Pump Station Project
6384	ACWA/JPIA	\$ 6,774.05	Workman's Comp Insurance
6385	Aramark Uniform	\$ 74.56	Uniform Service
6386	Highroad IT	\$ 907.69	Computer Software & Setup
6387	Answering Service Care	\$ 129.41	Answering Service
6388	Aramark Uniform	\$ 74.56	Uniform Service
6389	CCSInteractive	\$ 54.40	Monthly Website Hosting
6390	Chevron	\$ 2,656.84	Truck Fuel
6391	Coverall North America Inc	\$ 255.00	Cleaning Service
6392	Eurofins Eaton Analytical Inc	\$ 80.00	Water Sampling
6393	Hach Company	\$ 902.84	Field Supplies - Compliance
6394	Highroad IT	\$ 402.00	Technical Support
6395	Industry Public Utilites	\$ 40,065.41	Web Payments
6396	Industry Tire Service Inc	\$ 1,715.77	Truck Maintenance
6397	J. G. Tucker & Son Inc	\$ 211.72	Safety Supplies
6398	Jiffy Lube My Fleet Center	\$ 49.40	Truck Maintenance
6399	Locus Technology	\$ 1,744.08	Technical Support
6400	Merritt's Hardware	\$ 98.55	Field Supplies
6401	MJM Communications & Fire	\$ 1,072.00	Security Monitoring
6402	Resource Building Materials	\$ 190.86	Banbridge Pump Station Project
6403	San Gabriel Valley Water Association	\$ 2,021.62	Assessments
6404	SC Edison	\$ 3,288.48	Power Expense
6405	State Water Resource Control Board	\$ 10,998.00	Water System Fee's
6406	State Water Resources Control Board	\$ 60.00	Certification Renewal
6407	The Lighthouse Inc	\$ 244.00	Truck Maintenance
6408	Time Warner Cable	\$ 280.74	Telephone Service
6409	U.S. Health Works Medical Group	\$ 80.00	Safety Testing
6410	Underground Service Alert	\$ 36.35	Line Notifications
6411	Valley Vista Services	\$ 314.72	Trash Service
6412	Weck Laboratories Inc	\$ 218.50	Water Sampling
6413	Western Water Works	\$ 2,211.13	Field Supplies - Inventory
6414	Eurofins Eaton Analytical Inc	\$ 320.00	Water Sampling
6415	Evoqua	\$ 5,840.64	Carbon Disposal
6416	Hach Company	\$ 959.73	Field Supplies - Compliance
6417	Locus Technology	\$ 840.00	Technical Support
6418	Merritt's Hardware	\$ 4.37	Field Supplies

La Puente Water District January 2019 Disbursements - continued

Check #	Payee	Amount	Description
6419	Northstar Chemical	\$ 5,504.93	Chemicals Expense
6420	Pall Filter Specialists Inc	\$ 10,193.11	Filters
6421	USA BlueBook	\$ 235.94	Field Supplies
6422	Weck Laboratories Inc	\$ 2,363.50	Water Sampling
6423	Weck Laboratories Inc	\$ 1,693.75	Water Sampling
6424	So Cal Industries	\$ 141.00	Restroom Service @ Treatment Plant
6425	Time Warner Cable	\$ 568.49	Telephone Service
6426	Waste Management of SG Valley	\$ 198.37	Trash Service
6427	Pall Filter Specialists Inc	\$ 10,035.52	Filters
6428	O'Reilly Auto Parts	\$ 205.24	Truck Maintenance
6429	Answering Service Care	\$ 122.70	Answering Service
6430	Ed Butts Ford	\$ 104.24	Truck Maintenance
6431	Eurofins Eaton Analytical Inc	\$ 40.00	Water Sampling
6432	InfoSend	\$ 867.91	Billing Expense
6433	J. G. Tucker & Son Inc	\$ 197.43	Safety Supplies
6434	Jack Henry & Associates	\$ 32.88	Web E-Check Fee's
6435	MJM Communications & Fire	\$ 289.00	Security Monitoring
6436	Resource Building Materials	\$ 127.55	Banbridge Pump Station Project
6437	S & J Supply Co Inc	\$ 3,177.04	Developer Project Expense
6438	Time Warner Cable	\$ 302.81	Telephone Service
6439	U.S. Health Works Medical Group	\$ 290.00	Safety Testing
6440	Weck Laboratories Inc	\$ 178.00	Water Sampling
6441	Nobel Systems	\$ 4,000.00	Mapping Expense
6442	Bank of America-Visa	\$ 1,752.30	Administrative Expenses
6443	Citi Cards	\$ 3,123.20	Conference, Vehicle & Administrative Expense
6444	Rodriguez Mobile	\$ 350.00	Truck Maintenance
6445	Canyon Water Company	\$ 726,180.00	Lease of Water Rights
6446	Industry Public Utilities	\$ 32.02	Supplies Reimbursement
6447	Tahoe Christmas Trees	\$ 932.48	Construction Meter Refund
6448	So Cal Water Utilities Association	\$ 180.00	Seminar Expense
6449	Aramark Uniform	\$ 223.68	Uniform Service
6450	Cell Business Equipment	\$ 43.73	Office Expense
6451	Core & Main LP	\$ 3,900.76	Developer Project Expense
6452	Eurofins Eaton Analytical Inc	\$ 40.00	Water Sampling
6453	Hose-Man Inc	\$ 135.19	Field Supplies
6454	J. G. Tucker & Son Inc	\$ 366.80	Safety Supplies
6455	Lagerlof, Senecal, Gosney & Kruse	\$ 4,530.00	Attorney Fee's
6456	Resource Building Materials	\$ 29.50	Banbridge Pump Station Project
6457	S & J Supply Co Inc	\$ 6,937.32	Field Supplies - Inventory
6458	San Gabriel Valley Water Company	\$ 226.98	Water Service @ Treatment Plant
6459	Staples	\$ 157.11	Office Supplies
6460	U.S. Health Works Medical Group	\$ 83.50	Safety Testing
6461	Verizon Wireless	\$ 307.95	Cellular Services
6462	Vulcan Materials Company	\$ 585.92	Field Supplies - Asphalt
6463	Weck Laboratories Inc	\$ 226.50	Water Sampling
6464	SC Edison	\$ 25,995.28	Power Expense

La Puente Water District January 2019 Disbursements - continued

Check #	Payee	Amount	Description
6465	Verizon Wireless	\$ 76.02	Cellular Services
6466	ACWA/JPIA	\$ 32,605.04	Health Benefits
6467	Aramark Uniform	\$ 74.56	Uniform Service
6468	Eurofins Eaton Analytical Inc	\$ 40.00	Water Sampling
6469	Industry Tire Service Inc	\$ 50.00	Truck Maintenance
6470	Lincoln National Life Insurance Company	\$ 622.89	Disability Insurance
6471	MetLife	\$ 244.88	Life Insurance
6472	Premier Access Insurance Co	\$ 3,055.16	Dental Insurance
6473	SC Edison	\$ 2,066.98	Power Expense
6474	U.S. Health Works Medical Group	\$ 250.50	Safety Testing
6475	Verizon Wireless	\$ 76.02	Cellular Services
6476	Wesco Security Systems Inc	\$ 282.00	Security Monitoring
6477	Time Warner Cable	\$ 672.08	Telephone Service
6478	Waste Management of SG Valley	\$ 198.37	Trash Service
6479	Phillip G Tate	\$ 33,309.88	Lease of Water Rights
Online	Home Depot	\$ 474.87	Field Supplies
Online	Intuit- Quckbooks	\$ 563.91	Administrative Supplies
Autodeduct	Bluefin Payment Systems	\$ 906.43	Web Merchant Fee's
Autodeduct	Wells Fargo	\$ 194.07	Bank Fee's
Autodeduct	Wells Fargo	\$ 175.01	Merchant Fee's
Autodeduct	First Data Global Leasing	\$ 43.80	Credit Card Machine Lease
Online	Lincoln Financial Group	\$ 1,710.00	Deferred Comp
Online	CalPERS	\$ 12,797.73	Retirement Program
Online	Employment Development Dept	\$ 5,555.41	California State & Unemployment Taxes
Online	United States Treasury	\$ 24,587.78	Federal, Social Security & Medicare Taxes
Total Payments		<u>\$ 1,071,142.13</u>	

La Puente Valley County Water District
Payroll Summary
January 2019

		January 2019
Employee Wages, Taxes and Adjustments		
Gross Pay		
Total Gross Pay		100,820.97
Deductions from Gross Pay		
Total Deductions from Gross Pay		<u>-4,192.72</u>
Adjusted Gross Pay		96,628.25
Taxes Withheld		
Federal Withholding		-9,136.00
Medicare Employee		-1,464.40
Social Security Employee		-6,261.49
CA - Withholding		-4,133.23
Medicare Employee Addl Tax		<u>0.00</u>
Total Taxes Withheld		<u>-20,995.12</u>
Net Pay		75,633.13
Employer Taxes and Contributions		
Total Employer Taxes and Contributions		<u>9,319.07</u>

La Puente Water District January 2019 Disbursements

Total Vendor Payables	<u>\$ 1,071,142.13</u>
Total Payroll	<u>\$ 75,633.13</u>
Total January 2019 Disbursements	<u>\$ 1,146,775.26</u>

Invoice No. 4- 2019-01

February 1, 2019

BPOU Project Committee Members

RE: BPOU O & M Expense Reimbursement Summary



The following cost breakdown represents O & M expenses incurred by the LPVCWD for the month of January 2019.

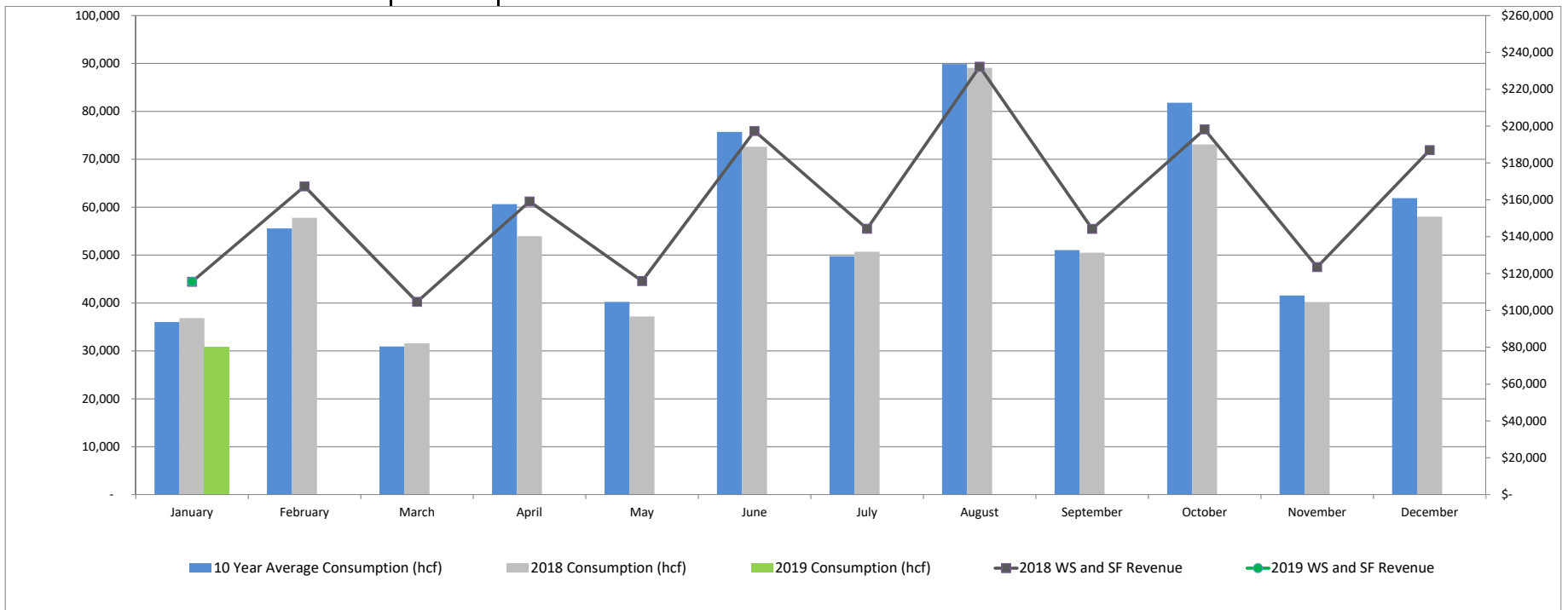
<u>BPOU Acct No.</u>	<u>Description</u>	<u>Invoice No.</u>	<u>Vendor</u>	<u>Amount</u>	<u>Subtotal</u>
LP.02.01.01.00	Power	2-15-629-6188	SC Edison	\$ 13,150.38	
		2-03-187-2179	SC Edison	\$ 12,844.90	\$ 25,995.28
LP.02.01.02.00	Labor Costs	Jan-19	LPVCWD	\$ 21,267.81	\$ 21,267.81
LP.02.01.05.00	Transportation	Jan-19	LPVCWD - 1641 miles @ .58	\$ 951.78	\$ 951.78
LP.02.01.07.00	Water Testing	L0430353	Eurofins	\$ 80.00	
		L0430481	Eurofins	\$ 20.00	
		L0431235	Eurofins	\$ 80.00	
		L0432076	Eurofins	\$ 80.00	
		L0432593	Eurofins	\$ 40.00	
		L0433440	Eurofins	\$ 80.00	
		L0434098	Eurofins	\$ 80.00	
		W9A0113	Weck Labs	\$ 149.70	
		W9A0114	Weck Labs	\$ 200.00	
		W9A0193	Weck Labs	\$ 56.00	
		W9A0335	Weck Labs	\$ 385.50	
		W9A0433	Weck Labs	\$ 200.00	
		W9A0521	Weck Labs	\$ 308.75	
		W9A0522	Weck Labs	\$ 275.00	
		W9A0562	Weck Labs	\$ 169.00	
		W9A0662	Weck Labs	\$ 261.50	
		W9A0757	Weck Labs	\$ 275.00	
		W9A0758	Weck Labs	\$ 275.00	
		W9A0859	Weck Labs	\$ 308.75	
		W9A1107	Weck Labs	\$ 56.00	
		W9A1233	Weck Labs	\$ 1,005.00	
		W9A1369	Weck Labs	\$ 200.00	
		W9A1370	Weck Labs	\$ 56.00	
		W9A1434	Weck Labs	\$ 204.00	
		W9A1582	Weck Labs	\$ 2,126.00	
		W9A1611	Weck Labs	\$ 220.75	
		W9A1832	Weck Labs	\$ 204.00	
		W9A1864	Weck Labs	\$ 200.00	
		W9A2030	Weck Labs	\$ 472.00	
		W9A2031	Weck Labs	\$ 56.00	
		W9A2032	Weck Labs	\$ 200.00	
		W9A2037	Weck Labs	\$ 18.50	
		W9A2272	Weck Labs	\$ 200.00	
		W9A2273	Weck Labs	\$ 210.75	
		W9A2430	Weck Labs	\$ 56.00	\$ 8,809.20
LP.02.01.10.00	Operations Monitoring	9462; 01/19	Spectrum Business	\$ 268.49	
		2906; 01/19	Spectrum Business	\$ 300.00	
		9822310097	Verizon	\$ 76.02	\$ 644.51
<u>LP.02.01.12.00</u>	<u>Materials/Supplies</u>				
LP.02.01.12.05	Hydrogen Peroxide	137684	Northstar Chemical	\$ 2,687.59	\$ 2,687.59
LP.02.01.12.06	Sodium Hypochlorite	137601	Northstar Chemical	\$ 1,734.33	
		137711	Northstar Chemical	\$ 1,893.59	\$ 3,627.92
LP.02.01.12.08	Ortho-Polyphosphate	9101	Sterling Water	\$ 1,810.10	\$ 1,810.10
LP.02.01.12.11	Sodium Hydroxide	137535	Northstar Chemical	\$ 1,238.24	\$ 1,238.24
LP.02.01.12.15	Other Expendables	9059801069	Grainger	\$ 288.73	
		9530649	Home Depot	\$ 30.46	
		98579	Johnny's Pool Service	\$ 52.01	\$ 371.20
LP.02.01.12.17	Sulfuric Acid	138734	Northstar Chemical	\$ 2,067.00	\$ 2,067.00
LP.02.01.15.00	Contractor Labor	14471	Nobel Systems	\$ 4,000.00	
		SLS/10279118	Trojan UV	\$ 24,880.00	\$ 28,880.00
LP.02.01.80.00	Other O & M	20273	Highroad IT	\$ 134.00	
		20318	Highroad IT	\$ 320.00	
		19889	MJM Communications	\$ 223.20	
		20189	MJM Communications	\$ 179.18	
		361289	SoCal Industries	\$ 141.00	
		9796199091-000001	Staples	\$ 79.27	
		0492698-2519-3	Waste Management	\$ 198.37	\$ 1,275.02
			Total Expenditures		\$ 99,625.65
			District Pumping Cost Deduction		\$ 15,449.21
			Total O & M		\$ 84,176.44
			Total Capital Cost Reimbursable		\$ -
			Total Cost Reimbursable		\$ 84,176.44

Industry Public Utilities January 2019 Disbursements

Check #	Payee	Amount	Description
3370	ACWA/JPIA	\$ 1,693.51	Workman's Comp Insurance
3371	Answering Service Care	\$ 129.41	Answering Service
3372	CCSInteractive	\$ 13.60	Monthly Website Hosting
3373	Ferguson Enterprises Inc #1350	\$ 74.57	Developer Project Expense
3374	Ferguson Waterworks	\$ 297.30	Developer Project Expense
3375	Griffith Air Tool	\$ 551.22	Field Supplies
3376	Highroad IT	\$ 929.31	Computer Software & Setup
3377	J.G. Tucker & Son Inc	\$ 211.72	Field Supplies
3378	La Puente Valley County Water District	\$ 55,079.89	Labor Costs December 2018
3379	Locus Technology	\$ 1,728.55	Technical Support
3380	MJM Communications & Fire	\$ 180.00	Security Monitoring
3381	Resource Building Materials	\$ 43.79	Field Supplies
3382	S & J Supply Co Inc	\$ 100.63	Developer Project Expense
3383	SC Edison	\$ 1,283.81	Power Expense
3384	State Water Resource Control Board	\$ 8,912.00	Water System Fee's
3385	Time Warner Cable	\$ 280.74	Telephone Service
3386	Underground Service Alert	\$ 36.35	Line Notifications
3387	Weck Laboratories Inc	\$ 280.00	Water Sampling
3388	La Puente Valley County Water District	\$ 379,470.00	Lease of Water Rights
3389	Answering Service Care	\$ 122.69	Answering Service
3390	Highroad IT	\$ 907.69	Computer Software & Setup
3391	InfoSend	\$ 701.22	Billing Expense
3392	J.G. Tucker & Son Inc	\$ 197.43	Safety Supplies
3393	Jack Henry & Associates	\$ 37.87	Web E-Check Fee's
3394	SoCal Gas	\$ 17.53	Gas Expense
3395	Weck Laboratories Inc	\$ 280.00	Water Sampling
3396	Cell Business Equipment	\$ 43.72	Office Expense
3397	Hose-Man Inc	\$ 135.19	Field Supplies
3398	Industry Public Utility Commission	\$ 949.44	Industry Hills Power Expense
3399	J.G. Tucker & Son Inc	\$ 366.80	Safety Supplies
3400	La Puente Valley County Water District	\$ 550.24	Web CC & Bank Fee's Reimbursement
3401	San Gabriel Valley Water Company	\$ 1,874.88	Purchased Water - Salt Lake
3402	SC Edison	\$ 4,830.85	Power Expense
3403	Staples	\$ 157.08	Office Supplies
3404	Sunbelt Rentals	\$ 243.02	Equipment Rental
3405	Verizon Wireless	\$ 307.94	Cellular Services
3406	Vulcan Materials Company	\$ 585.91	Field Supplies - Asphalt
3407	Weck Laboratories Inc	\$ 230.00	Water Sampling
3408	Time Warner Cable	\$ 76.14	Telephone Service
3409	Verizon Wireless	\$ 76.02	Cellular Services
Online	Home Depot Credit Services	\$ 36.28	Field Supplies
Online	County of LA Dept of Public Works	\$ 297.00	Permit Fee's
Autodeduct	Wells Fargo Merchant Fee's	\$ 72.07	Merchant Fee's
Autodeduct	First Data Global Leasing	\$ 43.80	Credit Card Machine Lease - Monthly
Total January 2019 Disbursements		\$ 464,437.21	

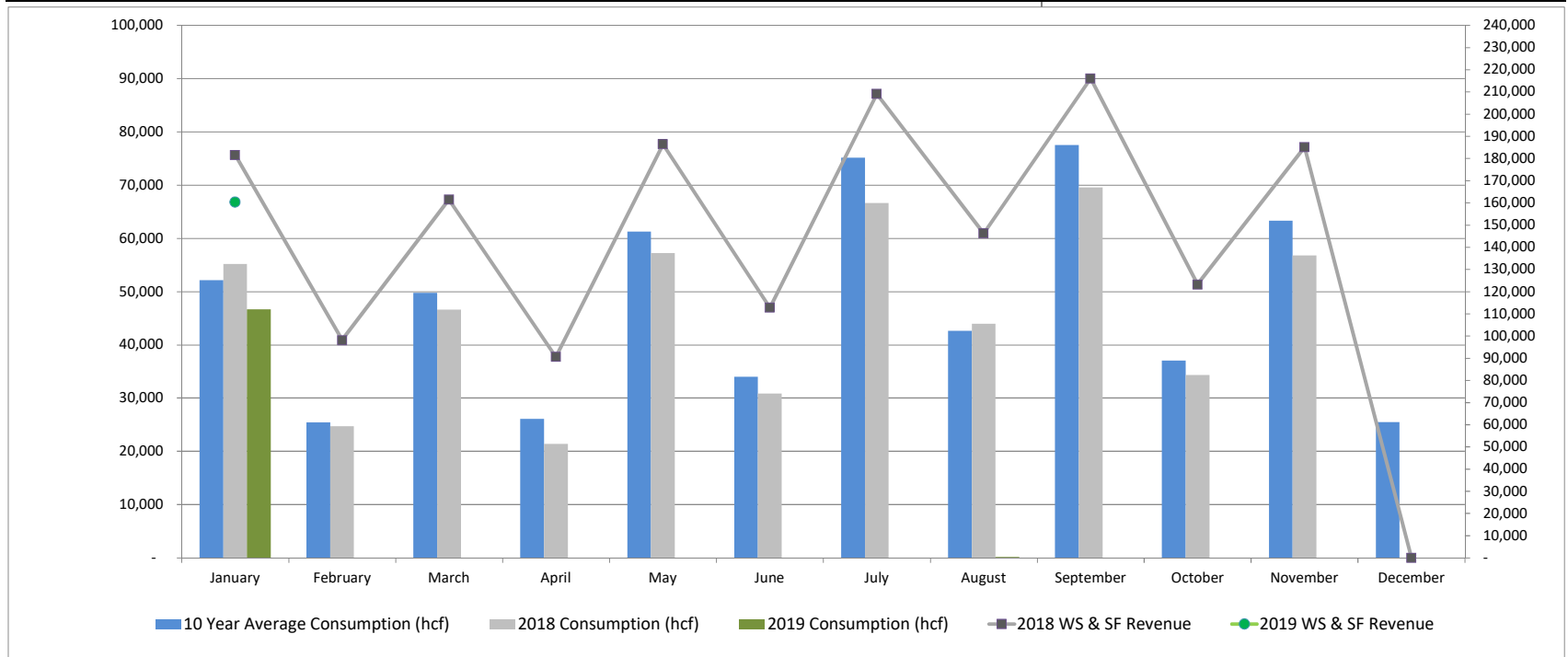
WATER SALES REPORT LPVCWD 2019

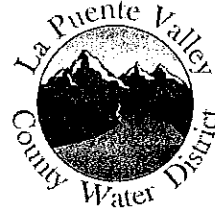
LPVCWD	January	February	March	April	May	June	July	August	September	October	November	December	YTD
No. of Customers	1,207	-	-	-	-	-	-	-	-	-	-	-	1,207
2019 Consumption (hcf)	30,923	-	-	-	-	-	-	-	-	-	-	-	30,923
2018 Consumption (hcf)	36,839	57,769	31,582	53,940	37,166	72,607	50,689	89,071	50,507	73,082	40,207	57,995	651,454
10 Year Average Consumption (hcf)	36,017	\$ 55,570	\$ 30,912	\$ 60,620	\$ 40,216	\$ 75,695	\$ 49,754	\$ 89,881	\$ 51,043	\$ 81,795	\$ 41,561	\$ 61,868	674,932
2019 Water Sales	\$ 65,872	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,872
2018 Water Sales	69,913	\$ 112,965	\$ 58,990	\$ 104,919	\$ 70,362	\$ 143,162	\$ 98,276	\$ 177,901	\$ 97,825	\$ 144,055	\$ 76,825	\$ 127,800	\$ 1,282,993
2019 Service Fees	\$ 49,766	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,766
2018 Service Fees	\$ 45,632	\$ 54,334	\$ 45,639	\$ 54,197	\$ 45,559	\$ 54,170	\$ 46,022	\$ 54,374	\$ 46,411	\$ 54,214	\$ 46,683	\$ 59,214	\$ 606,450
2019 Hyd Fees	\$ 950	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 950
2019 DC Fees	\$ 434	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 434
2018 System Revenue	\$ 117,022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 117,022



WATER SALES REPORT CIWS 2019

CIWS	January	February	March	April	May	June	July	August	September	October	November	December	YTD
No. of Customers	958	-	-	-	-	-	-	-	-	-	-	-	958
2019 Consumption (hcf)	46,656	-	-	-	-	-	-	166	-	-	-	-	46,822
2018 Consumption (hcf)	55,160	24,734	46,635	21,410	57,209	30,877	66,614	43,940	69,576	34,354	56,777	-	507,286
10 Year Average Consumption (hcf)	52,164	25,421	49,788	26,093	61,262	34,011	75,132	42,630	77,514	37,029	63,302	25,468	569,812
2019 Water Sales	\$ 104,539	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 368	\$ -	\$ -	\$ -	\$ -	\$ 104,906
2018 Water Sales	124,508	\$ 54,277	\$ 104,414	\$ 46,762	\$ 129,277	\$ 68,907	\$ 153,224	\$ 99,809	\$ 160,133	\$ 76,780	\$ 129,177	\$ -	\$ 1,147,268
2019 Service Fees	\$ 55,744	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 472	\$ -	\$ -	\$ -	\$ -	\$ 56,216
2018 Service Fees	56,999	\$ 43,875	\$ 57,130	\$ 43,906	\$ 57,211	\$ 43,952	\$ 55,964	\$ 46,469	\$ 55,888	\$ 46,461	\$ 55,903	\$ -	\$ 563,756
2019 Hyd Fees	\$ 1,550	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,550
2019 DC Fees	\$ 11,593	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48	\$ -	\$ -	\$ -	\$ -	\$ 11,641
2019 System Revenues	\$ 173,426	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 887	\$ -	\$ -	\$ -	\$ -	\$ 174,313





**Summary of Cash and Investments
January 2019**

La Puente Valley County Water District

Investments	Interest Rate (Apportionment Rate)	Beginning Balance	Receipts/ Change in Value	Disbursements/ Change in Value	Ending Balance
Local Agency Investment Fund	2.45%	\$ 2,694,382.10	\$ 168,121.44	-	\$ 2,862,503.54
Raymond James Financial Services		\$ 356,641.35	\$ 616.64	\$ 152,129.90	\$ 205,128.09
Checking Account					
Well Fargo Checking Account (per General Ledger)		\$ 487,487.90	\$ 1,304,688.76	\$ 1,299,616.62	\$ 492,560.04
District's Total Cash and Investments:					\$ <u>3,560,191.67</u>

Industry Public Utilities

Checking Account	Beginning Balance	Receipts	Disbursements	Ending Balance
Well Fargo Checking Account (per General Ledger)	\$ 1,132,751.87	\$ 166,722.73	\$ 498,832.60	\$ 800,642.00
IPU's Total Cash and Investments:				\$ <u>800,642.00</u>

I certify that; (1) all investment actions executed since the last report have been made in full compliance with the Investment Policy as set forth in Resolution No. 237 and, (2) the District will meet its expenditure obligations for the next six (6) months.

, General Manager

Date: 2-21-19

Greg B. Galindo

La Puente Valley County Water District (Treatment Plant Included)
Statement of Revenues and Expenses
For the Period Ending January 31, 2019
(Unaudited)

	LPVCWD YTD 2018	TP YTD 2018	COMBINED YTD 2019	COMBINED BUDGET 2019	8% OF BUDGET	COMBINED 2018 YE
Total Operational Rate Revenues	\$ 125,344	\$ -	\$ 125,344	\$ 2,120,000	6%	\$ 2,026,244
Total Operational Non-Rate Revenues	58,832	84,177	143,009	2,375,900	6%	\$ 2,301,250
Total Non-Operating Revenues	3,863	-	3,863	313,500	1%	344,415
TOTAL REVENUES	188,039	84,177	272,216	4,809,400	6%	4,671,909
Total Salaries & Benefits	136,372	21,268	157,640	2,009,900	8%	1,988,546
Total Supply & Treatment	200,980	51,473	252,453	1,780,700	14%	1,599,532
Total Other Operating Expenses	30,565	11,436	42,001	481,000	9%	319,967
Total General & Administrative	21,900	-	21,900	412,200	5%	353,494
TOTAL EXPENSES	389,817	84,177	473,994	4,683,800	10%	4,261,539
TOTAL OPERATIONAL INCOME	(201,778)	-	(201,778)	125,600	-161%	410,370
Capital Improvements	(8,354)	-	(8,354)	(2,055,000)	0%	(262,935)
Capital Outlay	-	-	-	(70,000)	0%	(28,286)
TOTAL CAPITAL	(8,354)	-	(8,354)	(2,125,000)	0%	(291,221)
INCOME (AFTER CAPITAL EXPENSE)	(210,132)	-	(210,132)	(1,999,400)	11%	119,149
Capital Reimbursement (OU Projects)	-	-	-	110,000	0%	-
Grant Revenue	-	-	-	300,000	0%	-
Loan Proceeds	-	-	-	1,500,000	0%	-
Loan Repayment	-	-	-	-	0%	-
PROJECTED CHANGE IN CASH	(210,132)	-	(210,132)	(89,400)	235%	119,149
Contributed Capital	-	-	-	-		-
Add Back Capitalized Assets	8,354	-	8,354	2,125,000	0%	291,221
Less Depreciation Expense	(31,667)	(15,000)	(46,667)	(560,000)	8%	-
Less OPEB & Pension Liability Expense	-	-	-	(10,000)	0%	-
NET INCOME (LOSS)	\$ (233,445)	\$ (15,000)	\$ (248,445)	\$ 1,465,600	-17%	\$ 410,370

La Puente Valley County Water District
Statement of Revenues and Expenses
For the Period Ending January 31, 2019
(Unaudited)

	JANUARY 2019	YTD 2019	ANNUAL BUDGET 2019	8% OF BUDGET	YEAR END 2018
Operational Rate Revenues					
Water Sales	\$ 65,872	\$ 65,872	\$ 1,345,000	5%	\$ 1,280,941
Service Charges	50,256	50,256	640,000	8%	610,298
Surplus Sales	4,922	4,922	40,000	12%	45,028
Customer Charges	2,786	2,786	34,100	8%	30,661
Fire Service	1,384	1,384	59,900	2%	57,352
Miscellaneous Income	124	124	1,000	12%	1,964
Total Operational Rate Revenues	125,344	125,344	2,120,000	6%	2,026,244
Operational Non-Rate Revenues					
Management Fees	-	-	265,900	0%	260,711
PVOU Service Fees (Labor)	-	-	40,000	0%	14,553
BPOU Service Fees (Labor)	21,268	21,268	301,400	7%	304,377
IPU Service Fees (Labor)	58,832	58,832	695,600	8%	688,181
Other O & M Fees	-	-	13,000	0%	6,152
Total Operational Non-Rate Revenues	80,100	80,100	1,315,900	6%	1,273,974
Non-Operational Revenues					
Taxes & Assessments	-	-	215,000	0%	244,409
Rental Revenue	3,025	3,025	36,800	8%	36,038
Interest Revenue	251	251	40,000	1%	37,846
Miscellaneous Income	587	587	16,700	4%	26,122
Developer Fees	-	-	5,000	0%	-
Total Non-Operational Revenues	3,863	3,863	313,500	1%	344,415
TOTAL REVENUES	209,307	209,307	3,749,400	6%	3,644,633
Salaries & Benefits					
Total District Wide Labor	98,649	98,649	1,195,800	8%	1,176,611
Directors Fees & Benefits	7,933	7,933	116,600	7%	118,898
Benefits	26,418	26,418	308,800	9%	302,046
OPEB Payments	3,897	3,897	142,000	3%	150,061
Payroll Taxes	9,148	9,148	92,800	10%	92,806
Retirement Program Expense	11,595	11,595	153,900	8%	148,124
Total Salaries & Benefits	157,640	157,640	2,009,900	8%	1,988,546
Analysis Purposes Only:					
<i>Offsetting Revenue</i>	(80,100)	(80,100)	(1,057,000)	8%	-
<i>District Labor Net Total</i>	77,540	77,540	952,900	8%	-
Supply & Treatment					
Purchased & Leased Water	190,483	190,483	467,200	41%	377,335
Power	10,366	10,366	163,700	6%	151,905
Assessments	-	-	248,300	0%	157,211
Treatment	131	131	6,700	2%	2,898
Well & Pump Maintenance	-	-	32,500	0%	19,250
Total Supply & Treatment	200,980	200,980	918,400	22%	708,599

La Puente Valley County Water District
Statement of Revenues and Expenses
For the Period Ending January 31, 2019
(Unaudited)

	JANUARY		ANNUAL	8% OF	YEAR END
	2019	YTD 2019	BUDGET	BUDGET	2018
			2019		
Other Operating Expenses					
General Plant	1,425	1,425	48,100	3%	24,799
Transmission & Distribution	916	916	102,400	1%	74,478
Vehicles & Equipment	4,759	4,759	31,300	15%	21,166
Field Support & Other Expenses	11,781	11,781	69,000	17%	44,972
Regulatory Compliance	11,684	11,684	63,000	19%	34,658
Total Other Operating Expenses	30,565	30,565	313,800	10%	200,073
General & Administrative					
District Office Expenses	6,218	6,218	64,100	10%	31,919
Customer Accounts	1,623	1,623	25,000	6%	20,161
Insurance	-	-	65,800	0%	47,529
Professional Services	4,805	4,805	120,000	4%	127,619
Training & Certification	4,830	4,830	37,500	13%	38,323
Public Outreach & Conservation	83	83	32,500	0%	35,382
Other Administrative Expenses	4,340	4,340	36,800	12%	36,112
Total General & Administrative	21,900	21,900	381,700	6%	337,045
TOTAL EXPENSES	411,085	411,085	3,623,800	11%	3,234,263
TOTAL OPERATIONAL INCOME	(201,778)	(201,778)	125,600	-161%	410,370
Capital Improvements					
Zone 3 Improvements	(8,354)	(8,354)	-	N/A	(174,029)
Fire Hydrant Repair/Replacements	-	-	(5,000)	0%	(15,001)
Service Line Replacements	-	-	(25,000)	0%	(60,055)
Valve Replacements	-	-	(40,000)	0%	(7,710)
Meter Read Collection System	-	-	(20,000)	0%	(181)
SCADA Improvements	-	-	(50,000)	0%	-
Main & 1st Street Building Retrofit	-	-	-	N/A	(4,080)
Ferrero Lane & Rorimer St. Improvements	-	-	(75,000)	0%	-
5th Avenue Waterline Improvement	-	-	(180,000)	0%	-
LP-CIWS Interconnection (Ind. Hills)	-	-	(10,000)	0%	-
Hudson Plant Improvements	-	-	(75,000)	0%	-
Well No.5 Rehab (Design)	-	-	(25,000)	0%	-
Nitrate Treatment System	-	-	(85,000)	0%	-
Phase 1 - Recycled Water System	-	-	(1,450,000)	0%	(1,879)
Other Improvements	-	-	(15,000)	0%	-
Total Capital Improvements	(8,354)	(8,354)	(2,055,000)	0%	(262,935)

La Puente Valley County Water District
Statement of Revenues and Expenses
For the Period Ending January 31, 2019
(Unaudited)

	JANUARY 2019	YTD 2019	ANNUAL BUDGET 2019	8% OF BUDGET	YEAR END 2018
Capital Outlay					
Truck(s)	-	-	(40,000)	0%	(28,286)
Other Equipment	-	-	(10,000)	0%	-
IT Equipment	-	-	(20,000)	0%	-
Total Capital Outlay	-	-	(70,000)	0%	(28,286)
TOTAL CAPITAL	(8,354)	(8,354)	(2,125,000)	0%	(291,221)
INCOME (AFTER CAPITAL EXPENSE)	(210,132)	(210,132)	(1,999,400)	11%	119,149
Funding & Debt Repayment					
Capital Reimbursement (OU Projects)	-	-	110,000	0%	-
Grant Revenue	-	-	300,000	0%	-
Loan Proceeds	-	-	1,500,000	0%	-
Loan Repayment	-	-	-	N/A	-
CASH DIFFERENCE	(210,132)	(210,132)	(89,400)	235%	119,149
Contributed Capital	-	-	-	N/A	-
Add Back Capitalized Assets	8,354	8,354	2,125,000	0%	291,221
Less Depreciation Expense	(31,667)	(31,667)	(380,000)	8%	-
Less OPEB Expense - Not Funded	-	-	(10,000)	0%	-
NET INCOME (LOSS)	\$ (233,445)	\$ (233,445)	\$ 1,645,600	-14%	\$ 410,370

Treatment Plant
Statement of Revenues and Expenses
For the Period Ending January 31, 2019
(Unaudited)

Description	JANUARY 2019	YTD 2019	ANNUAL BUDGET 2019	8% OF BUDGET	YEAR END 2018
Non-Rate Operational Revenues					
Reimbursements from CR's	62,909	62,909	\$ 1,361,400	5%	1,331,653
Miscellaneous Income	-	-	-	N/A	-
Total Non-Rate Operational Revenues	62,909	62,909	1,361,400	5%	1,331,653
Salaries & Benefits					
<i>BPOU TP Labor (1)</i>	21,268	21,268	301,400	7%	304,377
Contract Labor	-	-	-	N/A	-
Total Salaries & Benefits	21,268	21,268	301,400	7%	304,377
Supply & Treatment					
NDMA, 1,4-Dioxane Treatment	30,039	30,039	218,200	14%	209,363
VOC Treatment	-	-	20,000	0%	1,756
Perchlorate Treatment	2,067	2,067	344,000	1%	446,147
Other Chemicals	3,100	3,100	17,500	18%	14,148
Treatment Plant Power	11,703	11,703	200,200	6%	185,672
Treatment Plant Maintenance	4,564	4,564	42,000	11%	24,568
Well & Pump Maintenance	-	-	20,400	0%	9,279
Total Supply & Treatment	51,473	51,473	862,300	6%	890,933
Other Operating Expenses					
General Plant	1,675	1,675	40,000	4%	16,262
Transmission & Distribution	-	-	-	N/A	263
Vehicles & Equipment	952	952	12,200	8%	10,926
Field Support & Other Expenses	-	-	15,000	0%	55
Regulatory Compliance	8,809	8,809	100,000	9%	92,388
Total Other Operating Expenses	11,436	11,436	167,200	7%	119,894
General & Administrative					
District Office Expenses	-	-	2,500	0%	-
Insurance	-	-	18,000	0%	9,153
Professional Services	-	-	10,000	0%	7,296
Total General & Administrative	-	-	30,500	0%	16,449
TOTAL EXPENSES	84,177	84,177	1,361,400	6%	1,331,653
TOTAL EXPENSES (Minus Labor)	62,909	62,909	1,060,000	6%	1,027,276
TOTAL OPERATIONAL INCOME	-	-	-		-
Depreciation Expense	(15,000)	(15,000)	(180,000)	8%	-
Total Non-Cash Items (Dep. & OPEB)	(15,000)	(15,000)	(180,000)	8%	-
NET INCOME (LOSS)	\$ (15,000)	\$ (15,000)	\$ (180,000)	8%	-

(1) The labor expense depicted here is the amount of labor billed to the BPOU in which the District receives reimbursement which is shown on the District's Statement of Revenues and Expenses as operational non-rate revenue (BPOU Service Fees).

INDUSTRY PUBLIC UTILITIES - WATER OPERATIONS
Statement of Revenue and Expenses Summary
For the Period Ending January 31, 2019
(Unaudited)

DESCRIPTION	JANUARY 2019	FISCAL YTD 2018-2019	BUDGET FY 2018-2019	58% OF BUDGET	FY END 2017-2018
Total Operational Revenues	\$ 175,606	\$ 1,194,354	\$ 2,026,800	59%	\$ 1,920,277
Total Non-Operational Revenues	-	19,449	30,000	65%	40,307
TOTAL REVENUES	175,606	1,213,803	2,056,800	59%	1,960,584
Total Salaries & Benefits	58,832	387,989	668,600	58%	644,392
Total Supply & Treatment	390,463	480,312	848,565	57%	607,538
Total Other Operating Expenses	9,819	100,525	171,500	59%	149,475
Total General & Administrative	4,226	130,731	301,568	43%	245,510
Total Other & System Improvements	-	26,055	120,800	22%	45,748
TOTAL EXPENSES	463,340	1,125,612	2,111,000	53%	1,692,664
OPERATING INCOME	(287,734)	88,191	(54,200)	-163%	267,920
NET INCOME (LOSS)	\$ (287,734)	\$ 88,191	\$ (54,200)	-163%	\$ 267,920

INDUSTRY PUBLIC UTILITIES - WATER OPERATIONS

**Statement of Revenue and Expenses
For the Period Ending January 31, 2019
(Unaudited)**

DESCRIPTION	JANUARY 2019	FISCAL YTD 2018-2019	BUDGET FY 2018-2019	58% OF BUDGET	FY END 2017-2018
Operational Revenues					
Water Sales	\$ 104,539	\$ 765,713	\$ 1,317,750	58%	\$ 1,206,751
Service Charges	55,744	353,639	600,000	59%	598,493
Customer Charges	2,180	11,505	21,000	55%	20,000
Fire Service	13,143	63,498	88,000	72%	95,032
Total Operational Revenues	175,606	1,194,354	2,026,800	59%	1,920,277
Non-Operational Revenues					
Contamination Reimbursement	-	19,449	30,000	65%	40,267
Developer Fees	-	-	-	N/A	-
Miscellaneous Income	-	-	-	N/A	39
Total Non-Operational Revenues	-	19,449	30,000	65%	40,307
TOTAL REVENUES	175,606	1,213,803	2,056,800	59%	1,960,584
Salaries & Benefits					
Administrative Salaries	16,255	118,483	186,800	63%	190,967
Field Salaries	21,653	129,131	238,000	54%	219,465
Employee Benefits	13,156	84,521	149,000	57%	143,834
Pension Plan	5,196	35,071	57,440	61%	54,946
Payroll Taxes	2,571	17,491	30,360	58%	29,215
Workman's Compensation	-	3,292	7,000	47%	5,964
Total Salaries & Benefits	58,832	387,989	668,600	58%	644,392
Supply & Treatment					
Purchased Water - Leased	379,470	379,470	377,614	100%	326,781
Purchased Water - Other	1,875	12,150	17,500	69%	17,128
Power	8,507	73,070	120,000	61%	119,441
Assessments	-	11,030	184,752	6%	135,945
Treatment	-	2,834	6,200	46%	4,834
Well & Pump Maintenance	611	1,758	142,500	1%	3,409
Total Supply & Treatment	390,463	480,312	848,565	57%	607,538
Other Operating Expenses					
General Plant	324	3,096	10,500	29%	4,932
Transmission & Distribution	7,568	48,206	64,000	75%	54,395
Vehicles & Equipment	-	15,310	32,000	48%	31,553
Field Support & Other Expenses	1,062	16,907	35,000	48%	31,104
Regulatory Compliance	865	17,006	30,000	57%	27,491
Total Other Operating Expenses	9,819	100,525	171,500	59%	149,475

INDUSTRY PUBLIC UTILITIES - WATER OPERATIONS

**Statement of Revenue and Expenses
For the Period Ending January 31, 2019
(Unaudited)**

DESCRIPTION	JANUARY 2019	FISCAL YTD 2018-2019	BUDGET FY 2018-2019	58% OF BUDGET	FY END 2017-2018
General & Administrative					
Management Fee	-	92,856	187,568	50%	183,891
Office Expenses	2,763	9,817	21,000	47%	17,478
Insurance	-	11,321	15,000	75%	5,667
Professional Services	-	2,607	45,000	6%	15,576
Customer Accounts	1,317	9,637	16,000	60%	16,247
Public Outreach & Conservation	14	3,190	15,000	21%	3,923
Other Administrative Expenses	133	1,303	2,000	65%	2,727
Total General & Administrative	4,226	130,731	301,568	43%	245,510
Other Expenses & System Improvements (Water Operations Fund)					
Transfer to Capital or Expense	-	-	-	N/A	-
Developer Capital Contributions	-	-	-	N/A	-
Developer Project	-	-	-	N/A	-
Developer Project	-	-	-	N/A	-
Developer Project	-	-	-	N/A	-
Developer Project -	-	-	-	N/A	-
Developer Project -	-	-	-	N/A	-
Developer Project -	-	-	-	N/A	-
Net Developer Project Activity	-	-	-	0%	-
Master Plan Update / Hydraulic Model	-	-	-	N/A	-
Other System Improvements (Materials)	-	-	-	N/A	-
FH Laterals	-	-	6,300	0%	790
Service Line Replacements	-	25,936	30,000	86%	31,693
Valve Replacements	-	-	19,500	0%	5,874
Fire Hydrant Repair/Replace	-	119	-	N/A	-
Meter Installations - Industry Hills	-	-	-	0%	7,391
Meter Read Collection System	-	-	25,000	0%	-
SCADA System Assessment & Upgrades	-	-	40,000	0%	-
Total Other & System Improvements	-	26,055	120,800	22%	45,748
TOTAL EXPENSES	463,340	1,125,612	2,111,000	53%	1,692,664
OPERATING INCOME	(287,734)	88,191	(54,200)	N/A	267,920

STAFF REPORT



Meeting Date: February 25, 2019
To: Honorable Board of Directors
Subject: 2019 Funding of Post-Retirement Healthcare Benefits

Purpose - *Funding of Post-Retirement Healthcare Benefits (PRHB) consistent with the District's Policy for funding PRHB.*

Recommendation - *Authorize the General Manager to make contributions to the CERBT in the amount of \$25,000 in each quarter of calendar year 2019, for a total contribution of \$100,000.*

Fiscal Impact - *The 2019 District Budget appropriates \$142,000 for PRHB which includes approximately \$42,000 for health benefits for current retirees and \$100,000 for prefunding of future retiree health benefits. Approximately half of this expense is offset by revenue received from labor hour billing for the BPOU subproject and the CIWS.*

Background

In December 2011, the Board of Directors approved Resolution No. 205, thereby establishing a Policy for the funding of Post-Retirement Healthcare Benefits (PRHB). This policy committed the District to prefund a portion of the District's Annual Required Contribution (ARC). The ARC is best defined as the actuarially determined level of employer contribution that would be required on a sustained, ongoing basis to fund the normal cost and to amortize the unfunded costs attributed to past service over a period of thirty years.

The Policy established a minimum level of funding by the District for PRHB, which shall be expensed as post-retirement health benefits. The Policy also requires the Board to review the funding levels for PRHB funding on an annual basis. The minimum funding levels established by the Board for 2012 through 2017 are listed below:

The Policy further established that the expense for future retiree health benefits shall be incorporated into the hourly labor rate charged by the District to third parties and shall be calculated by taking the annual funding expense for retiree health benefits and dividing it by the total hours of work performed annually by District employees.

2012	2013	2014	2015	2016	2017	2018	Total
\$ 75,000	\$100,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$800,000

In November 2012, the Board unanimously approved an Agreement to prefund Other Post Employment Benefits (OPEB) through California Employers' Retiree Benefit Trust (CERBT). The first contribution into the CERBT was made in December 2012 in the amount of \$75,000.

Including this and subsequent contributions through the end of 2017, the District contributed at the minimum funding levels, shown above, for a total of \$800,000. Approximately half of this amount was funded through the District's labor hour billing to the BPOU subproject and CIWS. As of December 31, 2018, the District's CERBT account balance was \$869,760.09 (statement enclosed).

The last OPEB actuarial valuation was completed in 2018. This actuarial valuation incorporated some required changes in reporting of the OPEB liability. The most substantial change is a reduction in the amortization period for unfunded accrued liability (net liability) from 30 years to 20 years. This results in an increase to what we have known as the ARC. The term ARC is no longer utilized and has been replaced with the term Actuarially Determined Contribution (ADC). This represents the amount needed to fund benefits over time. According to the actuarial valuation, the ADC to fund the District's PRHB is \$168,211. Based on actual retiree health benefits paid by the District in 2018 plus funds contributed to CERBT the District's OPEB increased by approximately \$20,000 in 2018.

Discussion

In accordance with Resolution 205, the Board of Directors shall determine the level of funding and authorize the transfer of funds into the Retiree Health Benefit Funds from time to time based upon the recommendations of the General Manager. Based upon the current OPEB actuarial review and current District needs, it is staff's position that funding of the PRHB through the CERBT account should continue in 2019 and we recommend a contribution of \$100,000 be made in quarterly installments of \$25,000. This along with the annual cost for current retiree health benefits will total to approximately \$142,000 in 2019.

Fiscal Impact

The 2019 District Budget appropriates \$142,000 for PRHB which includes approximately \$42,000 for health benefits for current retirees and \$100,000 for prefunding of future retiree health benefits. As noted above, approximately half of this expense is offset by revenue received from labor hour billing from the BPOU subproject and the CIWS.

Recommended Board Action

Staff recommends the Board authorize the General Manager to make contributions to the CERBT in the amount of \$25,000 in each quarter of calendar year 2019, for a total contribution of \$100,000.

Respectfully Submitted,

Greg B. Galindo

General Manager

Enclosure

- December 31, 2018 CERBT Statement

La Puente Valley County Water District

CERBT Strategy 3

Entity #: SKB8-4178856198-001

Quarter Ended December 31, 2018



Market Value Summary:

	QTD Current Period	Fiscal Year to Date
Beginning Balance	\$872,650.33	\$836,527.98
Contribution	31,250.00	62,500.00
Disbursement	0.00	0.00
Transfer In	0.00	0.00
Transfer Out	0.00	0.00
Investment Earnings	(33,959.17)	(28,905.86)
Administrative Expenses	(104.57)	(209.08)
Investment Expense	(76.50)	(152.95)
Other	0.00	0.00
Ending Balance	\$869,760.09	\$869,760.09
FY End Contrib per GASB 74 Para 22	0.00	0.00
FY End Disbursement Accrual	0.00	0.00
Grand Total	\$869,760.09	\$869,760.09

Unit Value Summary:

	QTD Current Period	Fiscal Year to Date
Beginning Units	61,363.832	59,164.877
Unit Purchases from Contributions	2,303.486	4,502.441
Unit Sales for Withdrawals	0.000	0.000
Unit Transfer In	0.000	0.000
Unit Transfer Out	0.000	0.000
Ending Units	63,667.318	63,667.318
Period Beginning Unit Value	14.220920	14.138926
Period Ending Unit Value	13.661010	13.661010

Please note the Grand Total is your actual fund account balance at the end of the period, including all contributions per GASB 74 paragraph 22 and accrued disbursements. Please review your statement promptly. All information contained in your statement will be considered true and accurate unless you contact us within 30 days of receipt of this statement. If you have questions about the validity of this information, please contact CERBT4U@calpers.ca.gov.

Upcoming Events



To: Honorable Board of Directors

Date: 02/25/2019

Re: Upcoming Meetings, Conferences and Community Events for 2019

Day/Date	Event	<u>Barajas</u>	<u>Escalera</u>	<u>Hastings</u>	<u>Hernandez</u>	<u>Rojas</u>
Saturday March 9, 2019	Little League Opening Day Ceremony, La Puente Park. (non-compensable)					
Saturday April 27, 2019	4th Annual La Puente Kwanis Car Show. (non-compensable)					
Tuesday - Friday, May 7 – 10, 2019	ACWA 2019 Spring Conference at the Monterey Conference Center, Portola Hotel and Monterey Marriott in Monterey, CA.	X		X	X	X
Monday – Wednesday June 10 – 12, 2019	AWWA Conference and Exposition at the Colorado Convention Center, Denver, CO.					
Wednesday – Saturday September 25 - 28, 2019	California Special Districts Association CSDA 2019 Annual Conference at the Anaheim Marriott, in Anaheim, CA					
Wednesday – Thursday October 2 – 3, 2019	Watersmart Innovations at the South Point Hotel and Conference Center in Las Vegas, NV.					
Monday – Thursday October 21 – 24, 2019	AWWA CA/NV Annual Fall Conference at the Town and Country Hotel in San Diego, CA.					
Tuesday - Friday, December 3 - 6, 2019	ACWA 2019 Fall Conference in San Diego, CA. (Location site to be determined)					
TBD	City of La Puente Holiday Parade. (non-compensable)					
TBD	SCWUA – Christmas Luncheon at the Sheraton at Pomona Fairplex					