BEAUMONT-CHERRY VALLEY WATER DISTRICT
560 Magnolia Avenue, Beaumont, CA 92223

NOTICE AND AGENDA
REGULAR MEETING OF THE BOARD OF DIRECTORS

This meeting is hereby noticed pursuant to
California Government Code Section 54950 et. seq.

Wednesday, June 14, 2023 - 6:00 p.m.
560 Magnolia Avenue, Beaumont, CA 92223

TELECONFERENCE NOTICE

The BCVWD Board of Directors will attend in person at the BCVWD Administrative Office and/or via Zoom video teleconference pursuant to Government Code 54953 et. seq.

To access the Zoom conference, use the link below:
https://us02web.zoom.us/j/84318559070?pwd=SXIzMFZCMGh0YTFIL2tnUGlpU3h0UT09

To telephone in, please dial: **(669) 900-9128**
Enter Meeting ID: **843 1855 9070**
Enter Passcode: **113552**

For Public Comment, use the ***"Raise Hand"*** *feature if on the video call when prompted, if dialing in, please* ***dial *9 to "Raise Hand"*** *when prompted*

BCVWD provides remote attendance options primarily as a matter of convenience to the public. Unless a Board member is attending remotely pursuant to provisions of GC 54953 et. seq., BCVWD will not stop or suspend its in-person public meeting should a technological interruption occur with respect to the Zoom teleconference or call-in line listed on the agenda. Members of the public are encouraged to attend BCVWD meetings in person at the above address, or remotely using the options listed.

Meeting materials are available on the BCVWD website:
https://bcvwd.org/document-category/regular-board-agendas/

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Call to Order: President Hoffman

Pledge of Allegiance: Director Williams

Invocation: President Hoffman

Announcement and Verification of Remote Meeting Participation Pursuant To AB 2449 or GC 54953(b)

Roll Call

Roll Call - Board of Directors

	President David Hoffman
	Vice President John Covington
	Secretary Daniel Slawson
	Treasurer Lona Williams
	Member Andy Ramirez

Public Comment

PUBLIC COMMENT: RAISE HAND OR PRESS *9 to request to speak when prompted. If you are present in the Board Room, please fill out a Request to Speak card and deliver it to the Recording Secretary.
At this time, any person may address the Board of Directors on matters within its jurisdiction. However, state law prohibits the Board from discussing or taking action on any item not listed on the agenda. Any non-agenda matters that require action will be referred to Staff for a report and possible action at a subsequent meeting. **Please limit your comments to three minutes.** Sharing or passing time to another speaker is not permitted.

Action may be taken on any item on the agenda.
Information on the following items is included in the full Agenda Packet.

1. **Adjustments to the Agenda:** In accordance with Government Code Section 54954.2, additions to the agenda require a 2/3 vote of the legislative body, or if less than 2/3 of the members are present, a unanimous vote of those members present, which makes the determination that there is a need to take action, and the need to take action arose after the posting of the agenda.
   a. Item(s) to be removed or continued from the Agenda
   b. Emergency Item(s) to be added to the Agenda
   c. Changes to the order of the agenda

2. **Closed Session**

   a. CONFERENCE WITH REAL PROPERTY NEGOTIATORS
   Pursuant to California Government Code Section 54956.8
   Property: 37.46 acres at southwest corner of Brookside and Highland Springs in Cherry Valley, CA [APNs 408-080-009, 408-080-010, 408-080-011 and 408-080-012]
   Agency Negotiator: Dan Jaggers, General Manager
   Under Negotiation: Price and terms of payment

   b. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION
   Consideration of initiation of litigation pursuant to California Government Code Section 54956.9 paragraph (4) of subdivision (d)
   One case

c. PUBLIC EMPLOYEE PERFOMANCE EVALUATION
Pursuant to Government Code Section 54947
Evaluation criteria and goal setting
Title: General Manager

3. **Report on Closed Session**

4. **Reports / Presentations / Information Items**
Reports from consultants, contractors, or staff. Presentations or handouts must be provided to the Board members in advance of the Board meeting. Presentations should be limited to no longer than five minutes.

The Board may receive and file the following reports with one motion:
a. Townsend Public Affairs, Inc. Monthly Update (pages 6 - 13)
b. Chandler Asset Management – Economic Update (pages 14 - 57)
c. Grant Activity Quarterly Update (pages 58 - 62)
d. Year-to-Date Analysis of Electric Cost to Pump Groundwater (*report requested by the Finance and Audit Committee)* (pages 63 - 68)
e. Human Resources (no written report)

ACTION ITEMS
Action may be taken on any item on the agenda. Information on the following items is included in the full Agenda Packet.

5. **Consent Calendar:** All matters listed under the Consent Calendar are considered by the Board of Directors to be routine and will be enacted in one motion. There will be no discussion of these items prior to the time the Board considers the motion unless members of the Board, the administrative staff, or the public request specific items to be discussed and/or removed from the Consent Calendar.

a) Review of the April 2023 Budget Variance Reports (pages 69 - 73)
b) April 30, 2023 Cash/Investment Balance Report (pages 74 - 99)
c) Review of Check Register for the Month of May 2023 (pages 100 - 118)
d) Approval of Pending Invoice (pages 119 - 120)
e) Approval of Minutes of the Regular Meeting of April 27, 2023 (pages 121 - 128)
f) Approval of Minutes of the Regular Meeting of May 10, 2023 (pages 129 - 137)
g) Approval of Minutes of the Regular Meeting of May 25, 2023 (pages 138 - 145)
h) Resolution 2023-__ : in Opposition to Initiative 21-0042A1 (pages 146 - 148)

6. **Resolution 2023-__: Amending the District Policies and Procedures Manual** (pages 149 - 179)

7. **Consideration for Extension of Contract with Wells Fargo for Banking Services for One Year in an amount not to exceed $25,000** (pages 180 - 181)

8. **Review of Consent Calendar Development Process** (pages 182 - 183)

9. **Award Contract to MCC Equipment Rentals, Inc. for Construction of the 5th Street and Michigan Avenue Replacement Pipeline Projects (P-2750-0097 and P-2750-0092) for an Amount Not to Exceed $1,070,888.10** (pages 184 - 190)

10. **Request for Will Serve Letter and Approval of Annexation for 79 North Logistics Center (Riverside County Assessor's Parcel Nos. 418-230-002, -003, -004, 418-260-013, -014) in the City of Beaumont** (tabled from May 25, 2023 Regular Meeting) (pages 191 - 199)

11. **Discussion of BCVWD's Draft 2023-2024 Annual Water Supply and Demand Assessment** (pages 200 - 212)

12. **2022 External Audit and Annual Comprehensive Financial Report** (pages 213 - 321)

13. **Review Annual Disclosure (California Government Code Section 66013(d)), Fiscal Year 2022 Capacity Charges** (pages 322 - 327)

14. **Continued Review of California Drought Conditions, District Urban Water Management Plan and Water Shortage Contingency Plan, and Other Drought Response** (pages 328 - 332)

15. **Consideration of Attendance at Upcoming Events and Authorization of Reimbursement and Per Diem** (pages 333 - 352)

16. **Reports For Discussion and Possible Action**
    a. Ad Hoc Committees
        i. Communications
        ii. Sites Reservoir
        iii. Water Re-Use 3x2

    b. Directors' Reports

    In compliance with Government Code § 53232.3(d), Water Code § 20201, and BCVWD Policies and Procedures Manual Part II Policies 4060 and 4065 directors claiming a per diem and/or expense reimbursement (regardless of pre-approval status) will provide a brief report following attendance.

    - Beaumont Chamber of Commerce Breakfast on April 14, 2023 (Hoffman, Slawson, Williams)
    - CSDA Webinar: Virtual Workshop: Overview of Special District Laws on May 3-4, 2023 (Williams)
    - Directors' Beaumont Chamber of Commerce Breakfast on May 5, 2023 (Covington, Hoffman, Slawson, Williams)

    c. General Comments

    d. General Manager's Report

    e. Legal Counsel Report

17. **Topic List for Future Meetings**

- Update / presentation on the AMR / AMI project
- Presentation on the San Bernardino Valley Resource Conservation District

- Presentation on solar power opportunities
- Sites Reservoir update
- Maximization of groundwater supplies
- Update on status of Cherry Valley Boulevard road work and provision of service to two properties
- Guidelines for designation of items for Consent Calendar

18. Announcements

Check the meeting agenda for location and potential teleconference information.

- Personnel Committee Meeting: Tuesday, June 20 at 5:30 p.m.
- Engineering Workshop: Thursday, June 22 at 6 p.m.
- District offices closed in observance of Independence Day: Tuesday, July 4
- Finance and Audit Committee Meeting: Thursday, July 6 at 3 p.m.
- Regular Board Meeting: Wednesday, July 12 at 6 p.m.
- San Gorgonio Pass Regional Water Alliance: Wednesday, July 26 at 5 p.m.

19. Adjournment

NOTICES

AVAILABILITY OF AGENDA MATERIALS - Agenda exhibits and other writings that are disclosable public records distributed to all or a majority of the members of the Beaumont-Cherry Valley Water District Board of Directors in connection with a matter subject to discussion or consideration at an open meeting of the Board of Directors are available for public inspection in the District's office, at 560 Magnolia Avenue, Beaumont, California ("District Office") during business hours, Monday through Thursday from 7:30 a.m. to 5 p.m. If such writings are distributed to members of the Board less than 72 hours prior to the meeting, they will be available from the District Office at the same time or within 24 hours' time as they are distributed to Board Members, except that if such writings are distributed one hour prior to, or during the meeting, they can be made available in the Board Room at the District Office. Materials may also be available on the District's website: www.bcvwd.org.

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

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

CERTIFICATION OF POSTING

A copy of the foregoing notice was posted near the regular meeting place of the Board of Directors of Beaumont-Cherry Valley Water District and to its website at least 72 hours in advance of the meeting (Government Code §54954.2(a)).

TOWNSEND PUBLIC AFFAIRS
EST TPA 1998

M E M O R A N D U M

To: **Beaumont-Cherry Valley Water District**

From: **Townsend Public Affairs**

Date: **May 31, 2023**

Subject: **May Monthly Report**

STATE UPDATES

State Budget Updates

With the State Budget deadline coming up on June 15, the Legislature and the Governor's Administration are busy working on negotiations to finalize the 2023-24 California State Budget. Earlier this week, the Legislative Analyst's Office (LAO) issued a report on the revised $306.5 billion budget for 2023-24 that Governor Newsom unveiled this month. The LAO serves as the state's nonpartisan analyst for all things related to the budget. The office describes itself as the "eyes and ears" for the Legislature to ensure that the executive branch is implementing legislative policy in a cost-efficient and effective manner.

In its assessment of the Governor's proposal, the LAO provided some key assessments including:

- It estimates that the budget deficit is actually $34.5 billion – which is greater than the $31.5 billion estimate provided by the Administration.
- It notes that there is less than a one-in-six chance the state can afford the May Revision spending level across the five-year period, given projections that the state faces operating deficits throughout the multiyear window.
- It encourages the use of reduced one-time spending and reserve funds to extend budget capacity for the state to sustain core, ongoing programs.

These insights and recommendations are likely to influence budget negotiations between the Legislature and the Administration. Lawmakers held a series of budget hearings this week to discuss and recommend changes to various spending programs proposed by the Administration. The Legislature's budget framework is set to be internally completed next week, which will kick off further discussions on how to reconcile differences.

Governor Releases May Revise

Governor Newsom released his revised budget proposal for the 2023-2024 fiscal year. The "May Revise" edition of the budget framework reflects revised revenue and expenditure estimates, based on actual tax receipts, and allows the Administration and the Legislature to reconcile and reconfigure spending plans to reflect priorities and economic realities.

The overarching theme of the Governor's May Revise presentation was "preparing for uncertainty." The main contributors to budget uncertainty include the federal debt ceiling standoff, delayed tax receipts due to disastrous weather events in the state, and extreme fluctuations in the markets which have reduced capital gains tax returns. The Governor noted that the delayed tax receipts account for approximately $42 billion in revenue returns split between personal income and corporate taxes.

In total, **the May spending plan includes $224 billion in General Fund spending, with a projected $31.5 billion budget shortfall**. Since January, the budget shortfall has increased by approximately $9 billion, which is within the range the Administration was expecting.

In order to address the increase in the budget deficit, the May Revises proposes:

- $3.7 billion in borrowing (for a total of $4.9 billion when combined with the Governor's January Budget proposal)
- $3.3 billion in fund shifts (for a total of $7.5 billion)
- $1.1 billion in unspent fund reductions (for a total of $6.7 billion)
- $695 million in funding delays (for a total of $8.1 billion over multiple years)
- $450 million safety net reserve withdrawal
- The May Revise proposes no new trigger reductions, but maintains the $3.9 billion in triggered reductions from the January Budget proposal

Despite the budget uncertainties and the need for careful spending practices, the Governor emphasized that his Administration is not modeling for an impending recession, but taking into account the potential for a "mild recession" in the coming years, which could further impact the budget to the tune of an additional $40 billion shortfall. He stressed the need to maintain and expand reserve resources, which now stand at $37.2 billion total – a $1.6 billion increase from January's budget framework proposal.

When asked if his Administration supported drawing down on the State's Rainy Day Fund to maintain current spending levels, the Governor responded with a swift "no." Additionally, when asked if he would support new taxes on corporations to backfill revenue losses as proposed by Senate Democrats, the Governor said that it would be politically infeasible – given that just last year the state enjoyed a $100+ billion surplus and the distribution of cash rebates to Californians. It appears that the issue of utilizing reserves and taxes to mitigate revenue losses has been and will continue to be a major point of contention between the Governor's Administration and the Legislature as they continue to negotiate a final budget deal.

With regard to spending cuts and deferrals, the May Revise proposes maintaining spending cuts by pulling back on unallocated one-time spending funds, shifting to future bonds, and instituting funding delays. A notable takeaway from the proposal includes an emphasis on bonds. During his presentation, the Governor noted his behind-the-scenes work and support for a multi-billion dollar climate investment bond including Assembly Member Garcia's legislative proposal AB 1567, along with a bond to reform the state's behavioral health system and build more mental health housing.

The Governor iterated that despite the uncertainty and projected revenue losses, his Administration is committed to stabilizing investments in education, homelessness, housing, healthcare/mental health, climate, public safety, and jobs. A high-level overview of proposed changes to these programs is outlined below.

FEDERAL UPDATES

U.S. Supreme Court Rules to Overturn Rule on Waters of the United States

On May 25 the U.S. Supreme Court issued a ruling in the case *Sackett v. EPA* determining that EPA had overstepped its authorities in regulating Waters of the United States (WOTUS). In the ruling, the Supreme Court put new limits on the Clean Water Act, slashing the EPA's power to protect wetlands and effectively invalidating President Joe Biden's contested Waters of the US rule.

The ruling could give companies a freer hand to discharge pollutants and could let developers construct more new houses without getting federal approval. It's a victory for property-rights advocates and a defeat for environmentalists and President Joe Biden's administration.

While Republicans are applauding the news, EPA Administrator Michael Regan said the agency is reviewing the ruling and considering its next steps. The administration will have to tread carefully as they don't have a lot of wiggle room to regulate wetlands that are not clearly connected to navigable waters.

However, President Biden said the administration will "use every legal authority we have to protect our Nation's waters for the people and communities that depend on them," adding that they'll also work with states, cities, and Tribal communities on critical protections needed.

Because the court decision only applies to federal jurisdiction, it will be important to see whether states increase the scope of their regulation over wetlands, keeping in mind that the Biden rule is already enjoined in 27 states after they filed lawsuits challenging it.

The 1972 Clean Water Act gives the federal government control over "waters of the United States," including rivers and lakes. Writing for five members of the court, Justice Samuel Alito said Thursday that wetlands are covered only if they have a continuous surface connection to one of those major waterways.

"We hold that the CWA extends to only those wetlands that are as a practical matter indistinguishable from waters of the United States," Alito wrote. Chief Justice John Roberts and Justices Clarence Thomas, Neil Gorsuch and Amy Coney Barrett joined Alito's opinion.

Colorado River Lower Basin States Agree to Water Conservation Plan

On May 22, 2023, the Lower Colorado Basin States comprised of California, Arizona, and Nevada agreed to voluntarily conserve three million acre-feet of water over the next three years. This compromise is a result of pressure from the federal government for these states to voluntarily reduce their water allocations from the Colorado River due to the 20-year "megadrought" in the western United States causing Lakes Powell and Mead to approach critically low levels and preventing hydropower generation.

Additional information on the agreement can be found here.

Senate Committee on Environment and Public Works Holds Hearing on US Army Corps of Engineers Budgets and Implementation of the 2022 Water Resources Development Act

On May 3, 2023 the Senate Committee on Environment and Public Works held a hearing to receive testimony from the US Army Corps of Engineers on the agency's FY2024 budget request. Testifying were Michael Connor, the Assistant Secretary for Civil Works and Lt. Gen. Scott Spellmon, the USACE Commanding General.

The witnesses spoke to the Corps' ability to implement the 2022 Water Resources Development Act (WRDA) and the unprecedented funding the Corps has received through the infrastructure laws.

Of note was an exchange with Sen. Ben Cardin of Maryland where Asst. Sec. Connor spoke to the importance of Environmental Infrastructure authorities authorized through WRDA and the Corps' ability to deliver the projects. Mr. Connor stated that the EI authorities are the most oversubscribed program at this point in time. The Army Corps is for the first time using the President's budget request to request funding for EI authorities and called the effort a "turning point" in their recognition of the value of the program.

U.S. Army Corps of Engineers Issues Call for Projects for Inclusion in Annual 2024 Report to Congress

The U.S. Army Corps of Engineers is required to submit to Congress a report that identifies, for potential congressional authorization, completed feasibility reports, proposed feasibility studies submitted by non-Federal interests, proposed modifications to authorized water resources development projects or feasibility studies, and proposed modifications to environmental infrastructure program authorities.

Congress in turn uses this report to appropriate funding for the named projects. Non-federal water project sponsors can submit their projects to the Army Corps for consideration in the 2024 report. This submission window opened on May 5, 2023 and will close on August 28, 2023.

Projects that are submitted to the Army Corps must meet all the following criteria:

- Are related to the missions and authorities of the Corps of Engineers (Corps); involve a proposed or existing Corps' water resources project or effort whose primary purpose is flood and storm damage reduction, commercial navigation, or aquatic ecosystem restoration, municipal or agricultural water supply. Proposals for recreation or hydropower are eligible for inclusion if undertaken in conjunction with a flood or coastal storm damage reduction, commercial navigation, aquatic ecosystem restoration, or municipal or agricultural water supply project or effort.
- Require specific congressional authorization.
- Have not been congressionally authorized.
- Have not been included in the main table of a previous annual report.
- If authorized could be carried out by the Corps of Engineers.

Additional information on the process, including an FAQ and information on how to submit projects can be found here.

Legislative Delegation

Below is a list of the district's current legislative delegation:

State Assembly:

Greg Wallis, Assembly District 47. Term: 2022-2024

State Senate:

Rosilicie Ochoa Bogh, Senate District 23. Term: 2020-2024

*After the 2024 general election, BCVWD will be located in Senate District 19

U.S. Senate

Dianne Feinstein. Term: 2019-2025

Alex Padilla. Term: 2023-2029

U.S. House of Representatives

Raul Ruiz, Congressional District 25. Term: 2023-2025

Beaumont Cherry Valley Water District
Grant Opportunities

Administrator & Grant Name	Application Info	Matching Funds	Eligible Projects / Updates	Application Deadline/Potential Eligible Project
Department of Water Resources **Urban Community Drought Relief Program**	~$100,000 - $10 million (anticipated)	TBD	Funding for long term drought resiliency and relief and multi-benefit projects for urban communities.	Application submitted on January 31, 2023 *Well Replacement Project*
Bureau of Reclamation **WaterSMART Environmental Water Resources Projects**	$160 million in funding annually TBD	TBD	WaterSMART Environmental Water Resources Projects is a new category of funding to support projects focused on environmental benefits and that have been developed as part of a collaborative process to help carry out an established strategy to increase the reliability of water resources.	NOFO Expected Winter 2023 *Recycled Water Booster Station*
Department of Water Resources **Riverine Stewardship Program/Urban Streams Program (USP)**	$6.5 million in available funding, $2 million DAC set-aside	Varies – for USP, 20% unless located in a DAC	Provides funding for planning and implementation of projects that restore streams, creeks, and rivers to enhance the environment for fish, wildlife, and people. This includes: • Fish-related improvements • Flood risk reduction • Riparian, floodplain, and stream channel restoration • Climate adaptation The Urban Streams Program provides funding for projects which accomplish the following goals: (1) Protecting, enhancing, and restoring the natural ecological value of streams; (2) Preventing future property damage caused by flooding and bank erosion; (3) Promoting community involvement, education, and riverine stewardship.	Ongoing *Flood Mitigation*

Administrator & Grant Name	Application Info	Matching Funds	Eligible Projects / Updates	Application Deadline/Potential Eligible Project
			Certain subgrant categories (under the RSP and San Joaquin Fish Population Enhancement Program) are geographically limited to water tributaries and sources fed by the Delta or that receive water from the State Water Project or Central Valley Project, either directly or by exchange, by means of diversion from the Delta – may not apply in our case. The USP is applicable statewide.	
California Water Board **Drinking Water State Revolving Fund (DWRSF)**	No maximum, minimum request amounts	Loan*	Planning/design and construction of drinking water infrastructure projects including: • treatment systems • distribution systems • interconnections • consolidations • pipeline extensions • water sources • water meters • water storages *This is a low-interest financing program, grants are conditionally made available depending on funding availability and applicant need. The DWRSF and the CWRSF are also where the water board is allocating much of the BIL water infrastructure funding, so grants may become more accessible.	Rolling *Pipeline Replacement/ Extension Project*
California Water Board **Clean Water State Revolving Fund (CWRSF)**	No maximum, minimum request amounts	Loan*	Using a combination of federal and state funds, state CWSRF programs provide loans to eligible recipients to: • construct municipal wastewater facilities, • control nonpoint sources of pollution, • build decentralized wastewater treatment systems, • create green infrastructure projects, • protect estuaries, and • fund other water quality projects. *This is a low-interest financing program, grants are conditionally made available depending on funding availability and applicant need. The	Rolling *Raw Water Filtration System*

Administrator & Grant Name	Application Info	Matching Funds	Eligible Projects / Updates	Application Deadline/Potential Eligible Project
			DWRSF and the CWRSF are also where the water board is allocating much of the BIL water infrastructure funding, so grants may become more accessible. These grants are often – though not always – allocated for DAC's.	
State Water Resources Control Board **2022 Clean Water Act Section 319 Nonpoint Source Pollution Grant**	TBD, estimated $500,000 - $800,000	25% (tentative)	This grant program would be contingent on the State Water Board receiving additional funding from the EPA in Summer 2022 to continue this program into the current fiscal year – this is likely, but not certain. The program primarily funds implementation projects, but occasionally offers grants for planning projects. Examples of projects include livestock fencing to reduce sediment and nutrient discharges, agricultural best management practices to reduce pesticide and nutrient discharges, dredging contaminated sediment from pesticide-impaired waters, habitat restoration such as installation of large woody debris and riparian revegetation, and rural road inventories and repairs to reduce sedimentation and erosion. Most awards go to projects that improve impaired waters, but a small amount of funding goes to projects that protect high-quality waters, or that address a nonpoint source pollution problem created by wildfire.	TBD – if program is renewed, likely Spring 2023
Department of Water Resources **Small Community Drought Relief Program**	No minimum request amount, maximum ~5 million	none	Funding for long-term drought resiliency and emergency projects relief for small, rural communities. Applications are accepted on a rolling, first-come, first-served basis – anticipated additional funding in FY23.	December 29, 2023 *Well Maintenance/ Replacement*

CHANDLER ASSET MANAGEMENT

Item 4b

Beaumont-Cherry Valley Water District

Period Ending March 31, 2023

CHANDLER ASSET MANAGEMENT, INC. | 800.317.4747 | www.chandlerasset.com



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As of March 31, 2023

SECTION 1	**Economic Update**
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SECTION 5	**Transactions**



Section 1 | Economic Update

Economic Update

- Recent economic data continues to suggest positive but below trend growth this year. Although the pace of job growth is moderating, labor markets remain solid, and the U.S. consumer has demonstrated resiliency. Given the cumulative effects of restrictive monetary policy and tighter financial conditions, we believe the Federal Reserve is likely near a pause in their rate hiking campaign. If moderate growth continues, we believe the Fed will likely maintain the Federal Funds rate in restrictive territory until inflationary pressures subside.

- At the May meeting, the Federal Open Market Committee voted unanimously to raise the target federal funds rate by 0.25% to a range of 5.00 - 5.25%. Notably, the committee omitted a line from its March statement referencing that "some additional policy firming may be appropriate." Instead, the FOMC will determine "the extent to which additional policy firming may be appropriate", implying a potential pause that is data dependent. Fed Chair Powell reiterated the committee's focus on bringing down inflation to their 2% target and indicated that their outlook did not support rate cuts, contrary to the market consensus. The statement also emphasized that the U.S. banking system is "sound and resilient" and acknowledged the tightening of financial conditions. Considering the totality of economic data, the Chandler team continues to believe the Fed is likely near a pause in their rate hiking cycle and will maintain higher rates for some time.

- In May, the yield curve inversion widened. The 2-year Treasury yield increased 40 basis points to 4.41%, the 5-year Treasury yield increased 27 basis points to 3.76%, and the 10-year Treasury yield increased 22 basis points to 3.65%. The inversion between the 2-year Treasury yield and 10-year Treasury yield increased to -76 basis points at May month-end versus -58 basis points at April month-end. The spread between the 2-year Treasury and 10-year Treasury yield one year ago was +28 basis points. The inversion between 3-month and 10-year Treasuries widened to -175 basis points in May from -163 in April. The shape of the yield curve indicates that the probability of recession is increasing.

Chandler Asset Management: Communication on Recent Banking Sector Event and Market Volatility
March 13, 2023

Silicon Valley Bank was placed into receivership on Friday, March 9th, leading to market volatility across capital markets in general and the regional banking sector in particular. On Sunday, March 12th, regulators acted swiftly and deliberately with the United States Treasury Department, Federal Reserve, and Federal Deposit Insurance Corporation jointly putting policies in place to ensure bank deposit availability for individuals and corporations on Monday morning, March 13th. Regulators also addressed pending liquidity concerns for the banking sector with the establishment of the Bank Term Funding Program, allowing banks to obtain liquidity from the Federal Reserve via pledging assets as collateral for cash as opposed to selling securities, assisting in alleviating bank balance sheet stress. Additional actions may be necessary at a later date, but the Chandler team is encouraged regulators acted quickly to address the liquidity issues created by the Silicon Valley Bank failure and subsequent weakness across the financial services sector.

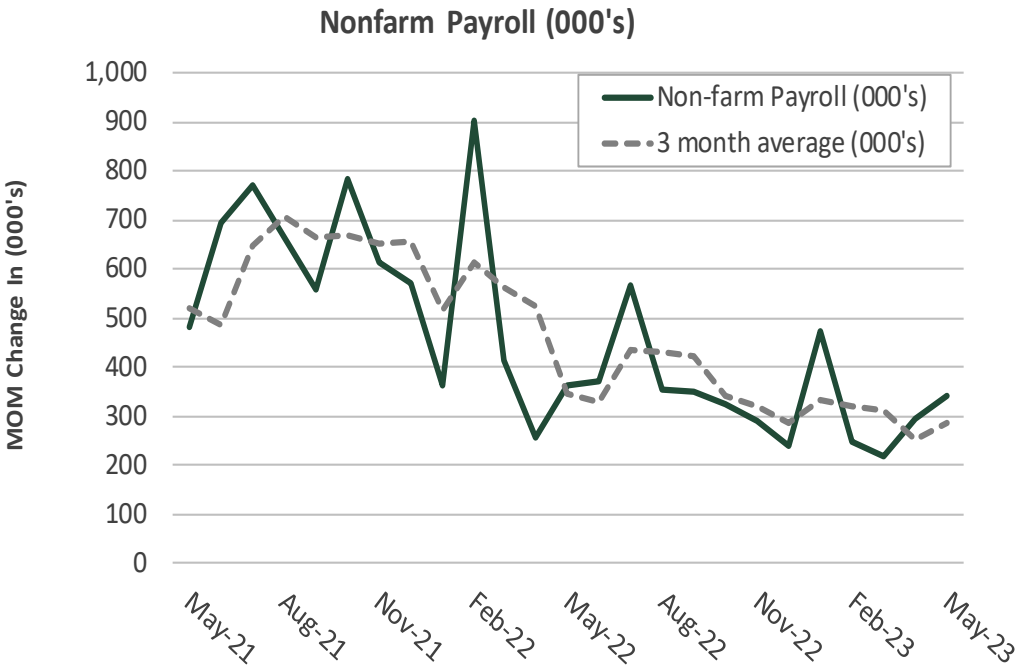
Chandler client portfolios remain focused on safety, liquidity, and return – the portfolios under our purview have no direct exposure to any regional banking names under acute stress and we continue to rely on our own internal credit review process to determine investment suitability for our client portfolios. The team expects the overall investment environment in the capital markets to remain fluid and volatile across asset classes in the short-term; we will continue to focus on risk management as we position portfolios to navigate financial market volatility and liquidity needs in client portfolios on a continuous basis.

If you have any specific concerns about your portfolio, please do not hesitate to reach out directly to your Chandler investment team representative.

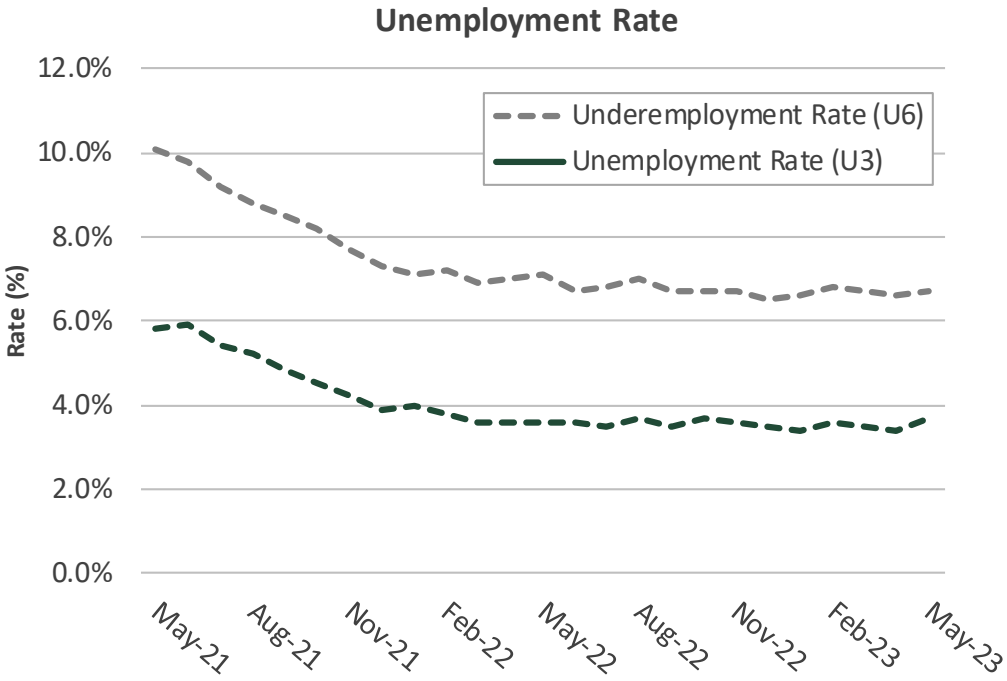
Thank you –

William Dennehy II, CFA	**Scott Prickett, CTP**	**Jayson Schmitt, CFA**
Co- Chief Investment Officer	*Co-Chief Investment Officer*	*Co-Chief Investment Officer*

Employment



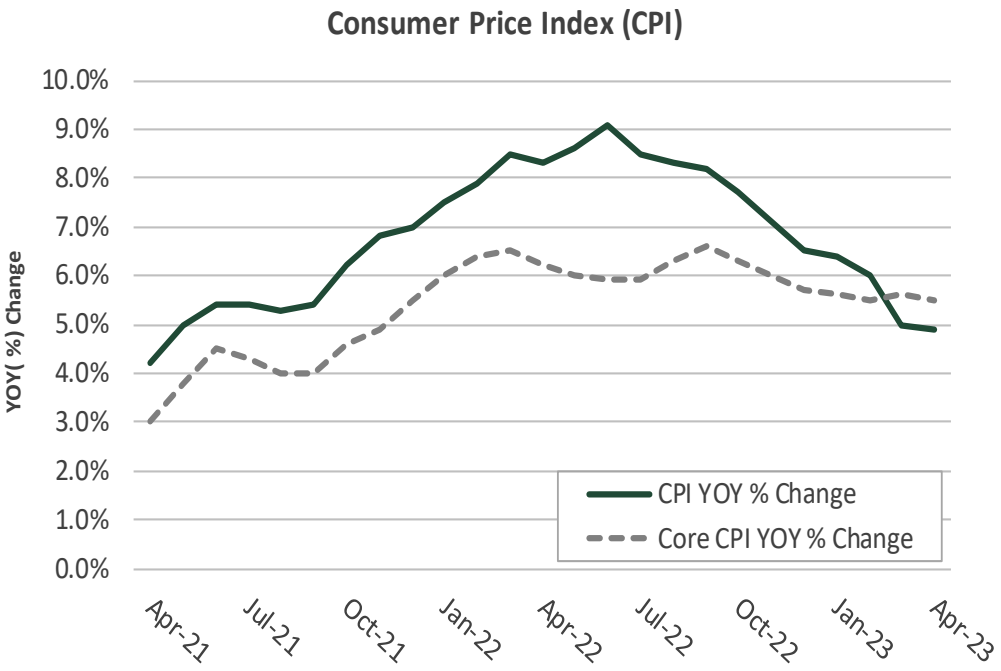
Source: US Department of Labor



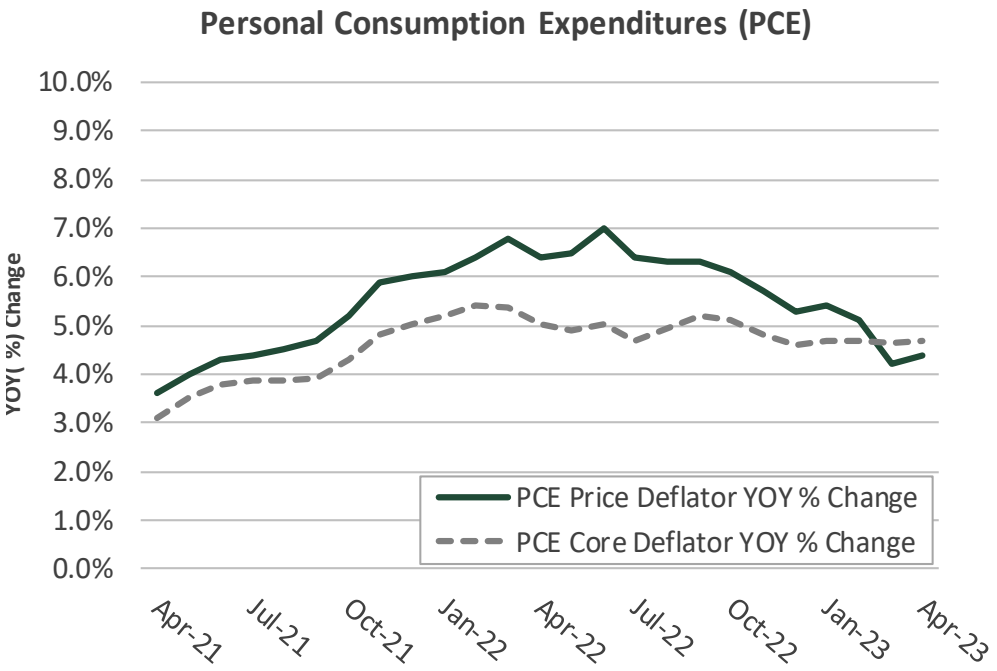
Source: US Department of Labor

The latest US jobs report showed mixed signals regarding the state of the labor market in May. The U.S. economy added 339,000 jobs in May, following an upward revision of 41,000 to 294,000 jobs for the month of April. The pace of job growth remains healthy with the three-month moving average payrolls at 283,000 and the six-month moving average at 302,000. The unemployment rate increased to 3.7% on a decline in household employment, while the labor force participation rate remained at 62.6% in May. The U-6 underemployment rate, which includes those who are marginally attached to the labor force and employed part time for economic reasons, increased to 6.7% from the prior month at 6.6%. Average hourly earnings decelerated to 4.3% year-over-year in May, down from a 4.4% increase in March. Job Openings in April edged up to 10.1 million and separations decreased to 5.7 million, indicating continuing demand for labor. While the overall pace of hiring is slowing, levels remain consistent with a solid labor market.

Inflation



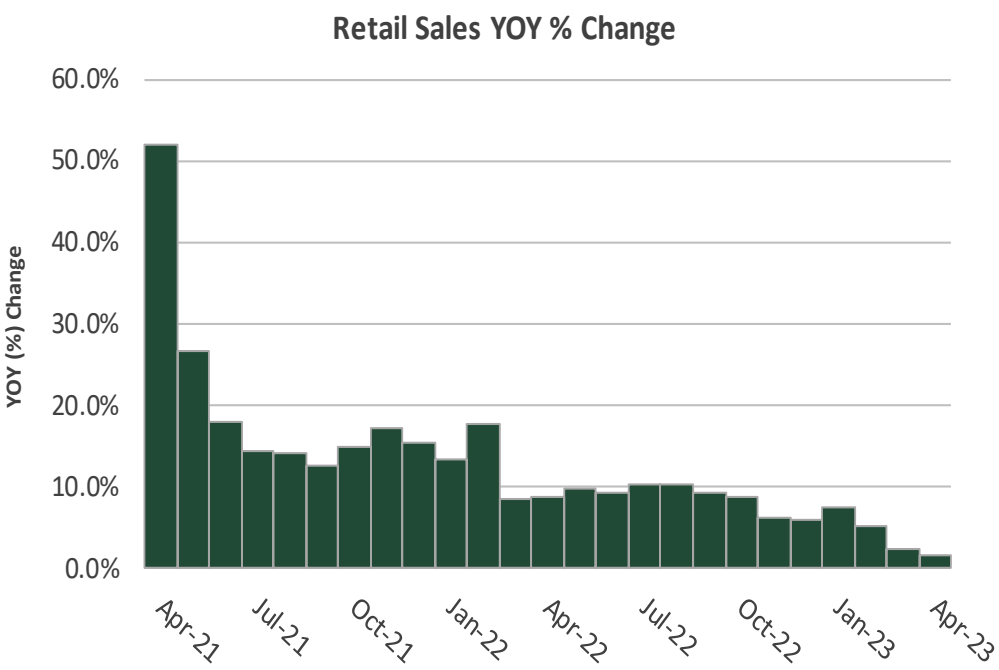
Source: US Department of Labor



Source: US Department of Commerce

The Consumer Price Index (CPI) increased in April 0.4% month-over-month and 4.9% year-over-year, down from 5.0% in March. The Core CPI, which excludes volatile food and energy components, rose 0.4% month-over-month and 5.5% year-over-year, decelerating from 5.6% in March. The Personal Consumption Expenditures (PCE) index rose 4.4% year-over-year in April, up from a 4.2% year-over-year gain in March. Core PCE, the Federal Reserve's preferred inflation gauge, increased 4.7% year-over-year in April, up slightly from a 4.6% increase in March. Core inflation remains stubbornly elevated above the Fed's 2% target, with service-sector inflation and strong wage growth as headwinds.

Consumer



Source: US Department of Commerce



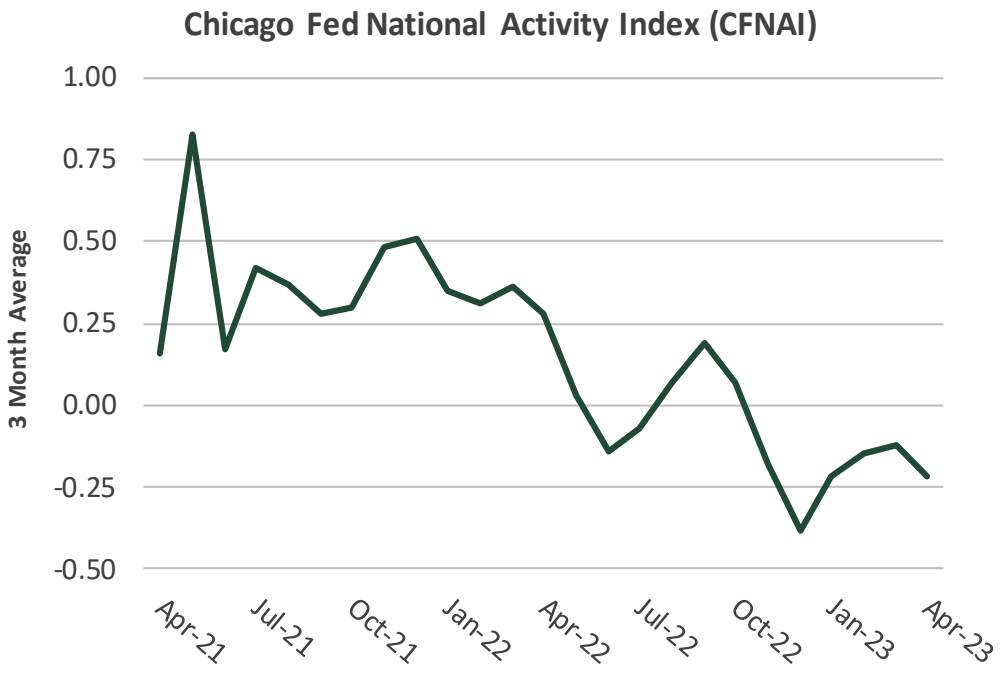
Source: The Conference Board

Advance Retail Sales rose 0.4% month-over-month in April, rebounding from a decline of 0.7% in March. Gains were broad-based and translated to a year-over-year increase of 1.6% in April versus a downwardly revised 2.4% increase in March. The Conference Board's Consumer Confidence Index fell to 102.3 in May after an upward revision to 103.7 in April. Both current conditions and future expectations declined, pointing toward higher risks of a future recession.

Economic Activity



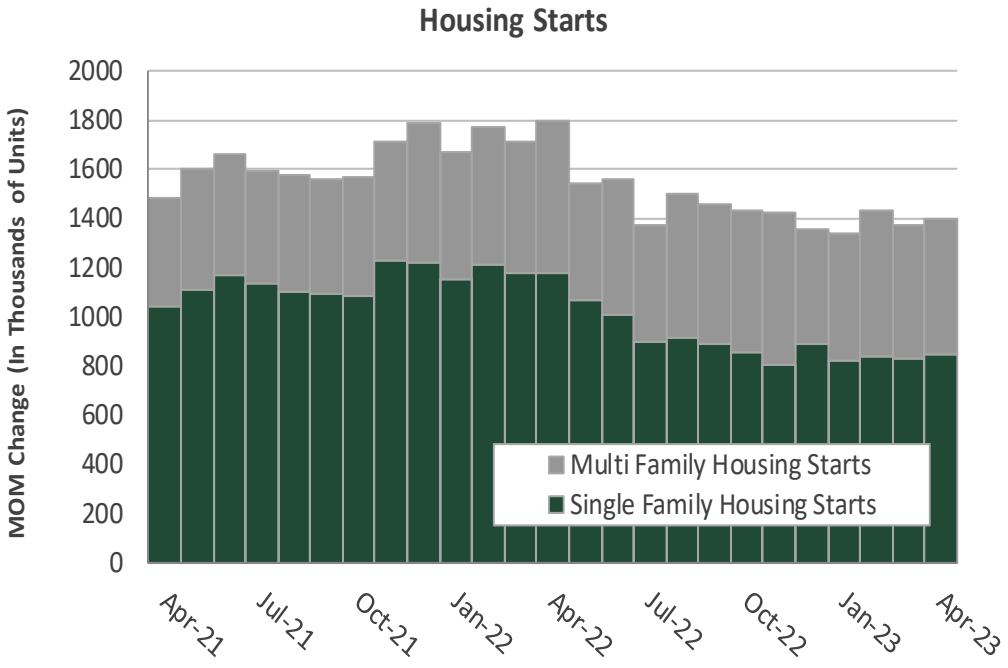
Source: The Conference Board



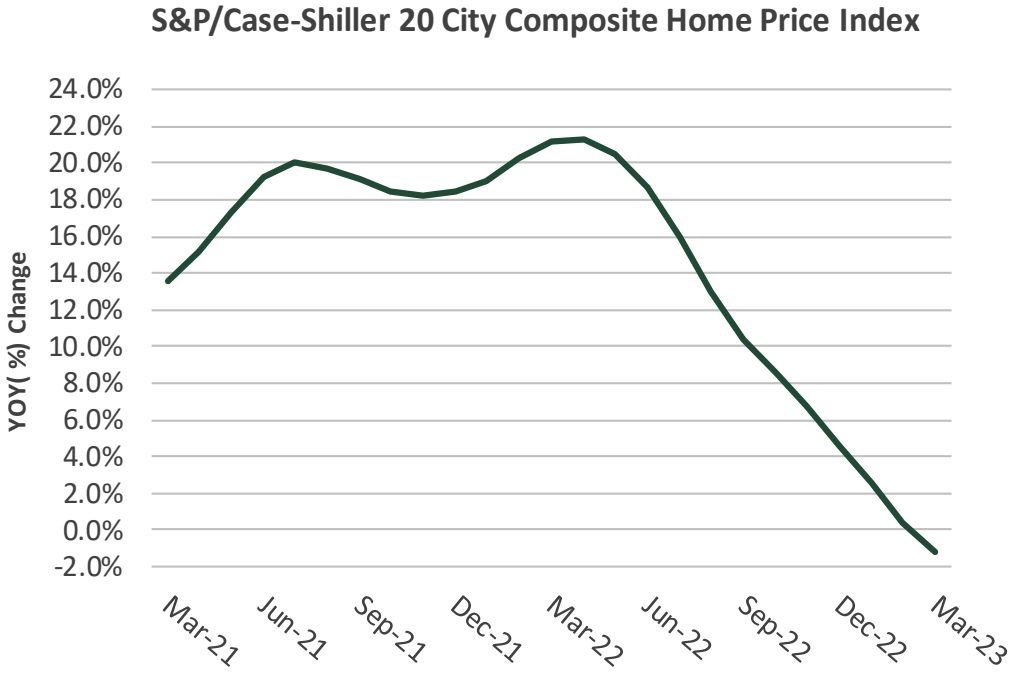
Source: Federal Reserve Bank of Chicago

The Conference Board's Leading Economic Index (LEI) remained in negative territory for the thirteenth consecutive month at –0.6% in April, versus -1.2% in March. The LEI was down 8.0% year-over-year in April, unchanged from March. The consistent decline month-over-month continues to signal future contraction in the economy. The Chicago Fed National Activity Index (CFNAI) rose to 0.07 in April month-over-month versus a downwardly revised -0.37 in March. On a 3-month moving average basis, the CFNAI declined to -0.22 in April, indicating a rate of growth below the historical average trend.

Housing



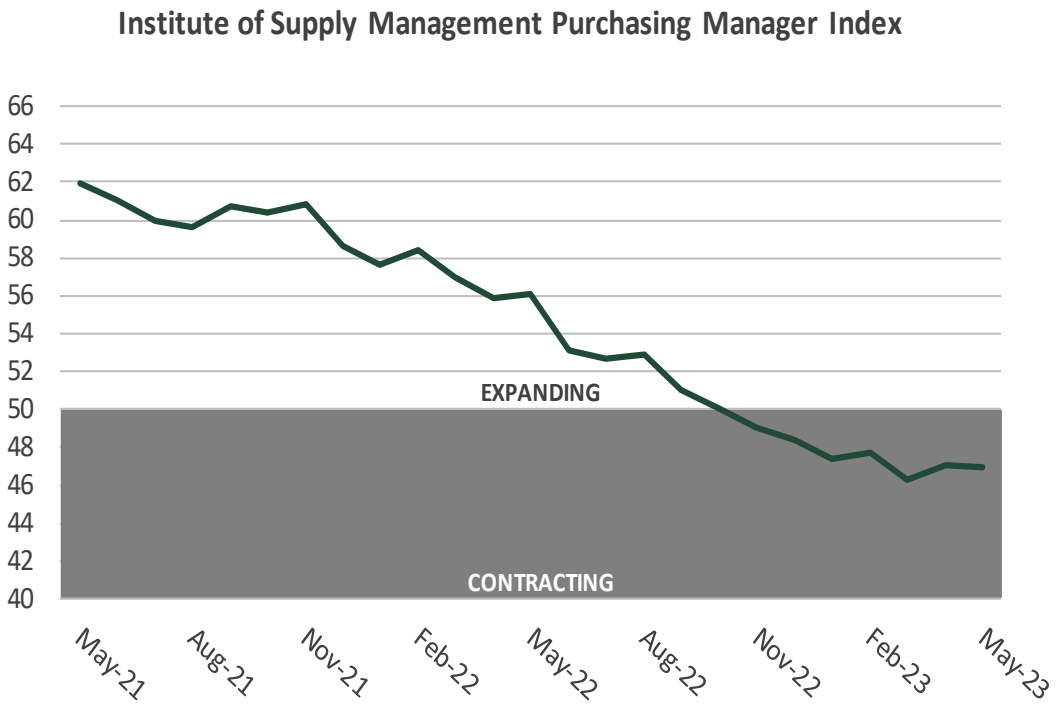
Source: US Department of Commerce



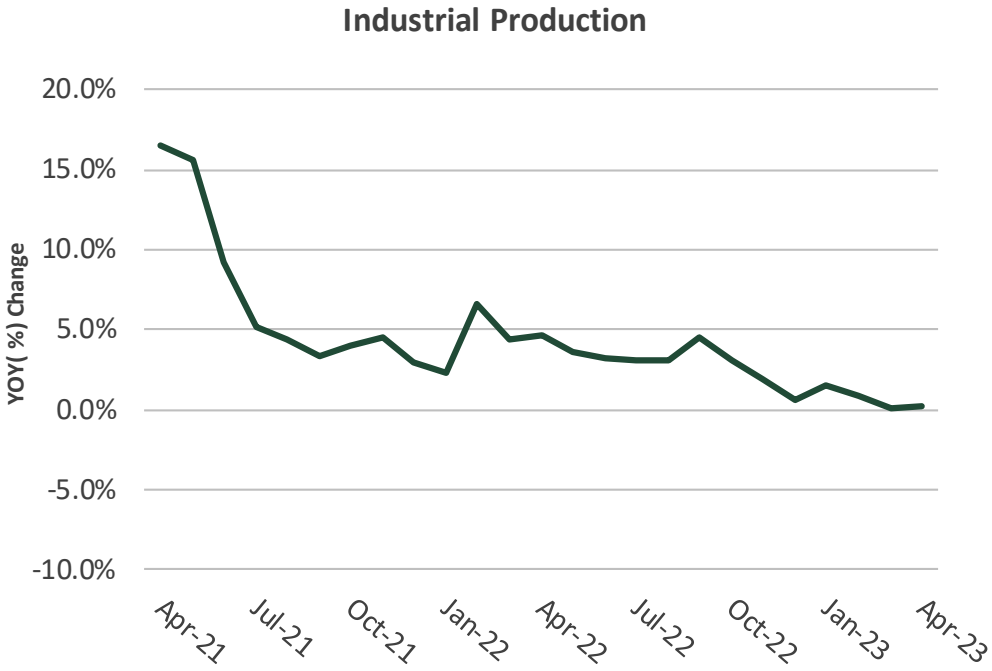
Source: S&P

Total housing starts rose 2.2% month-over-month in April to 1,401,000 units from a downwardly revised 1,371,000 in March and were down 22.3% compared to April 2022. Both single-family and multi-family construction increased as the low supply of existing inventory drove higher builder confidence. The 30-year fixed rate mortgage averaged approximately 6.79% at May month-end according to Freddie Mac, down from a peak of 7.08% in October, but up over 100 basis points from a year ago. According to the Case-Shiller 20-City Home Price Index, housing prices declined -1.15% in March, after rising +0.36% in February, clearly displaying the impact of higher mortgage rates year-over-year, which have reduced demand for homebuying as affordability has declined. The Southeast remains the strongest region, while the West continues to be the weakest.

Manufacturing



Source: Institute for Supply Management



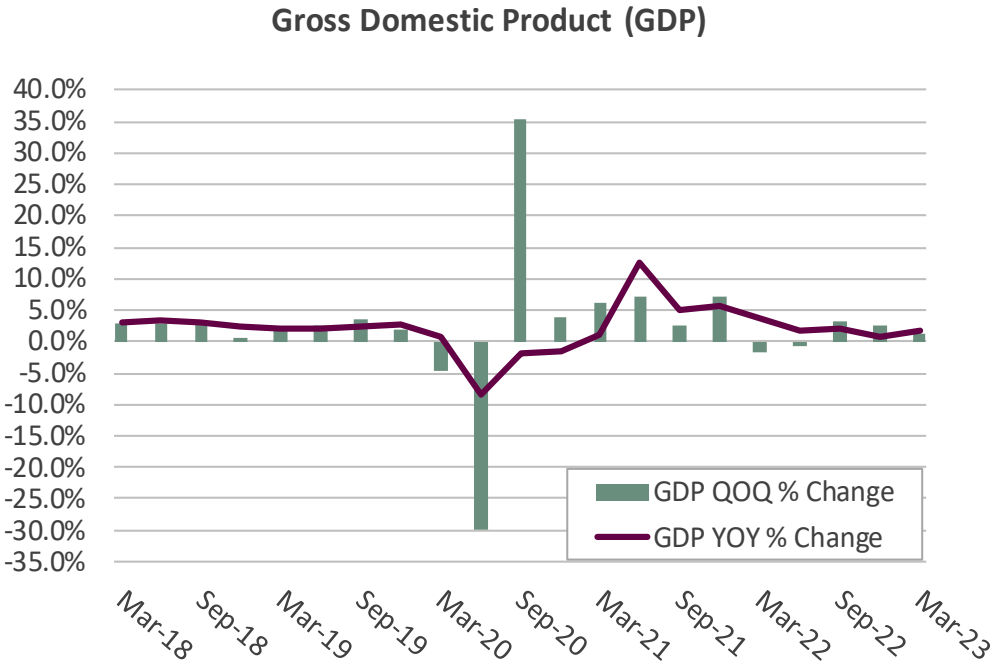
Source: Federal Reserve

The Institute for Supply Management (ISM) manufacturing index contracted to 46.9 in May from 47.1 in April. This is the seventh consecutive month of readings below 50.0, which is indicative of contraction in the manufacturing sector. The reading reflects companies managing outputs to better match demand, though the mixed readings across components indicate more business uncertainty in May. Industrial production rose 0.5% in April due to increases in manufacturing and mining. This equates to a 0.24% increase in industrial production from the prior year. Capacity utilization increased to 79.7% in April from a downwardly revised 79.4% in March, inching above its 1972-2021 average of 79.6%.

Gross Domestic Product (GDP)

Components of GDP	6/22	9/22	12/22	3/23
Personal Consumption Expenditures	1.4%	1.5%	0.7%	2.5%
Gross Private Domestic Investment	-2.8%	-1.8%	0.8%	-2.1%
Net Exports and Imports	1.2%	2.9%	0.4%	0.0%
Federal Government Expenditures	-0.2%	0.2%	0.4%	0.5%
State and Local (Consumption and Gross Investment)	-0.1%	0.4%	0.3%	0.4%
Total	**-0.6%**	**3.3%**	**2.6%**	**1.3%**

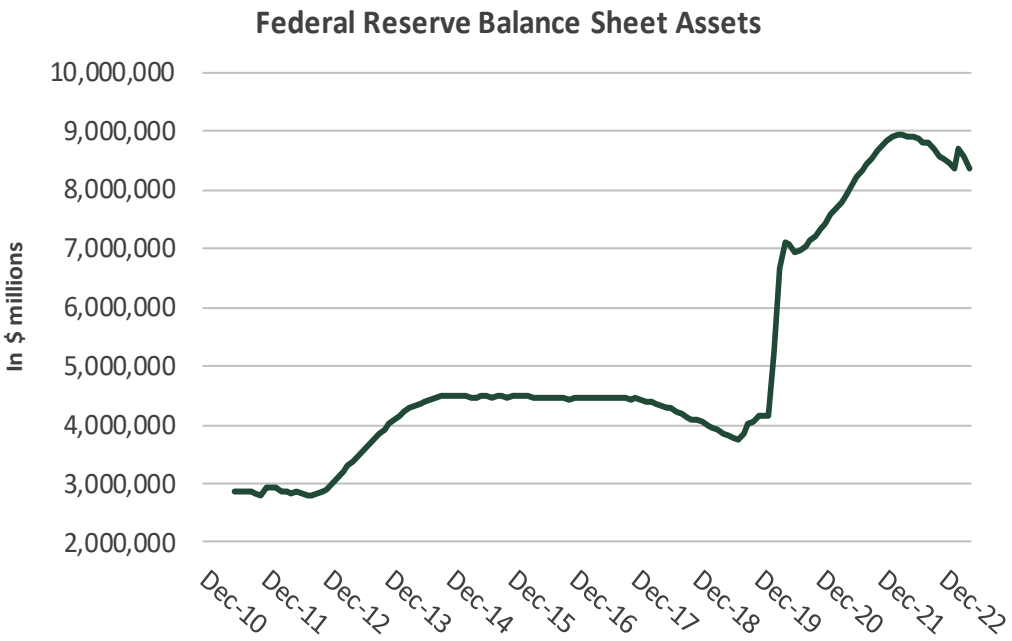
Source: US Department of Commerce



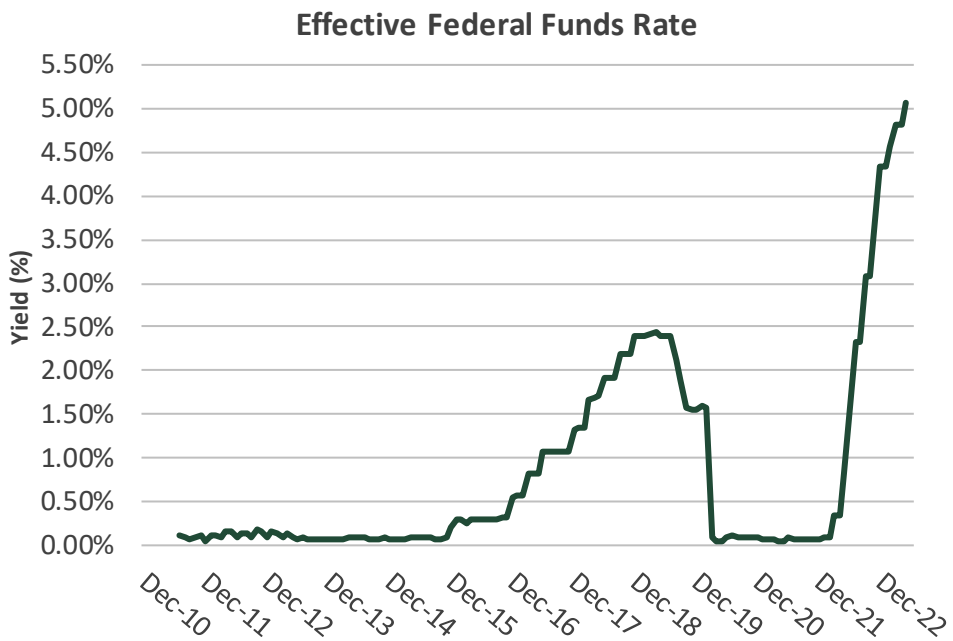
Source: US Department of Commerce

According to the second estimate, first quarter 2023 GDP growth was revised up to 1.3% from 1.1%. Personal consumption expenditures and government spending were revised upward. The consensus estimate calls for 0.6% growth for the second quarter and 1.1% growth for the full year 2023.

Federal Reserve



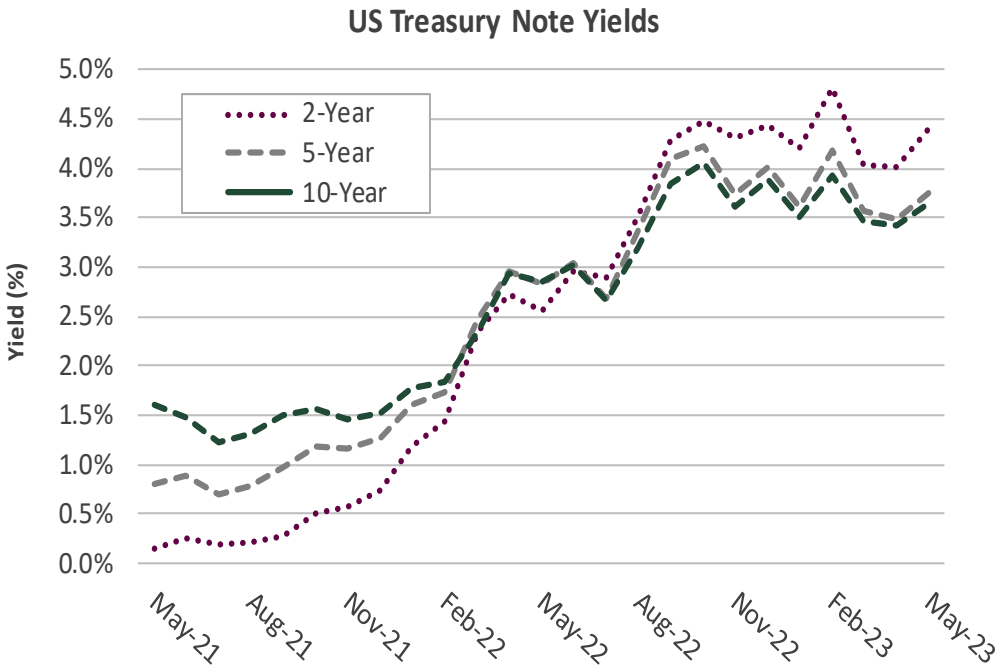
Source: Federal Reserve



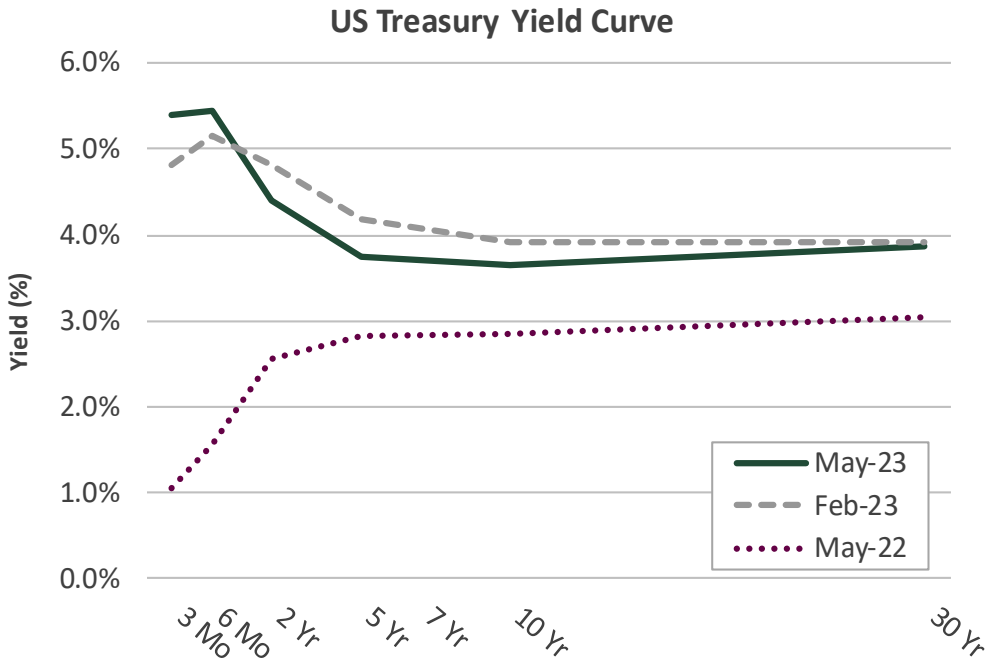
Source: Bloomberg

As expected at the May meeting, the Federal Open Market Committee voted unanimously to raise the target federal funds rate by 0.25% to a range of 5.00 - 5.25%. Notably, the committee omitted a line from its March statement referencing that "some additional policy firming may be appropriate." Instead, the FOMC will determine "the extent to which additional policy firming may be appropriate," implying a potential pause that will be data dependent. Fed Chair Powell reiterated the committee's focus on bringing down inflation to their 2% target and indicated that their outlook did not support rate cuts, contrary to the market consensus. The statement also emphasized that the U.S. banking system is "sound and resilient" and acknowledged the tightening of financial conditions. The March Summary of Economic Projections indicated little change, with the consensus target federal funds rate rising to 5.1% with no rate cuts in 2023, falling to 4.3% in 2024 (up from 4.1% previously), and declining to 3.1% by the end of 2025. Considering the totality of economic data, the Chandler team continues to believe the Fed is likely near a pause in their rate hiking cycle and will maintain higher rates for some time.

Bond Yields



Source: Bloomberg



Source: Bloomberg

At the end of May, the 2-year Treasury yield was 185 basis points higher, and the 10-Year Treasury yield was about 80 basis points higher, year-over-year. The inversion between the 2-year Treasury yield and 10-year Treasury yield widened to -76 basis points at May month-end versus -58 basis points at April month-end. The average historical spread (since 2003) is about +130 basis points. The inversion between 3-month and 10-year Treasuries widened to -176 basis points in May from -163 in April. The shape of the yield curve indicates that the probability of recession is increasing.



Section 2 | Account Profile

Objectives

As of March 31, 2023

Investment Objectives

Beaumont-Cherry Valley Water District's investment objectives, in order of priority, are to provide safety to ensure the preservation of capital in the overall portfolio, provide sufficient liquidity for cash needs and a market rate of return consistent with the investment program.

Chandler Asset Management Performance Objective

The performance objective for the portfolio is to earn a total rate of return through a market cycle that is equal to or above the return on the benchmark index.

Strategy

In order to achieve this objective, the portfolio invests in high-quality fixed income securities that comply with the investment policy and all regulations governing the funds.

Compliance

As of March 31, 2023

BCVWD - Consolidated Portfolio

This portfolio is a consolidation of assets managed by Chandler Asset Management and assets managed internally by Client. Chandler relies on Client to provide accurate information for reporting assets and producing this compliance statement.

Category	Standard	Comment
U.S. Treasuries	No limitation; Full faith and credit of the U.S. are pledged for the payment of principal and interest	*Complies*
Federal Agencies	No limitation; Federal agencies or U.S. government-sponsored enterprise obligations, participations, or other instruments, including those issued or fully guaranteed as to principal and interest by federal agencies or U.S. government sponsored enterprises.	*Complies*
Supranational Obligations	"AA" rating category or higher by a NRSRO; 30% max; 10% max per issuer; USD denominated senior unsecured unsubordinated obligations; Issued or unconditionally guaranteed by International Bank for Reconstruction & Development (IBRD), International Finance Corporation (IFC), or Inter-American Development Bank (IADB)	*Complies*
Municipal Securities (CA, Other States)	5% max per issuer; Registered treasury notes or bonds of this state or any of the other 49 United States, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by a state or by a department, board, agency, or authority of this state or any of the other 49 United States. Bonds, notes, warrants, or other evidence of indebtedness of any local agency, including the District's own bonds, within this state, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by the local agency, or by a department, board, agency, or authority of the local agency.	*Complies*
Corporate Medium Term Notes	"A" rating category or better by a NRSRO; 30% max; 5% max per issuer; Issuer is a corporation organized and operating within the U.S. or by depository institutions licensed by the U.S. or any state and operating within the U.S	*Complies*
Asset-Backed, Mortgage-Backed, Mortgage Pass-Through Securities, and Collateralized Mortgage Obligations	"AA" rating category or higher by a NRSRO; 20% max (combined ABS/MBS/CMO); 5% max per issuer that is not a U.S. Government Agency; Asset-Backed, Mortgage-Backed, Mortgage Pass-Through Securities, and Collateralized Mortgage Obligations limited to mortgage-backed pass-through securities issued by a US government agency or consumer receivable pass-through certificates or bonds	*Complies*
Negotiable Certificates of Deposit (NCD)	30% max; 5% max per issuer; Issued by a nationally or state-chartered bank, or a federal or state association, a state or federal credit union, or by a federally-licensed or state-licensed branch of a foreign bank.	*Complies*
Certificate of Deposit Placement Service (CDARS)	50% max (combined with Negotiable Certificates of Deposit)	*Complies*
Collateralized Bank Deposits	Deposits with financial institutions will be collateralized with pledged securities per California Government Code	*Complies*
Banker's Acceptances	"A-1" short-term rating or better by a NRSRO; 40% max; 30% max per commercial bank; 5% max per issuer; 180 days max maturity; Issued by domestic or foreign banks, which are eligible for purchase by the Federal Reserve System.	*Complies*

Compliance

As of March 31, 2023

BCVWD - Consolidated Portfolio

This portfolio is a consolidation of assets managed by Chandler Asset Management and assets managed internally by Client. Chandler relies on Client to provide accurate information for reporting assets and producing this compliance statement.

Category	Standard	Comment
Commercial Paper	"Prime" quality of the highest rating by a NRSRO; The entity that issues the commercial paper shall meet all conditions: (i) Organized and operating in the U.S. as a general corporation; (ii) Has total assets >$500 million; (iii) Has debt other than commercial paper, if any, that is "A" rating category or higher by a NRSRO; 25% max; 5% max per issuer; 10% max of the outstanding paper of an issuing corporation; 270 days max maturity	*Complies*
Money Market Mutual Funds	20% max; Registered with SEC under Investment Company Act of 1940 and issued by diversified management companies and meet either of the following criteria: (i) Highest rating by two NRSROs; or (ii) Retained an investment adviser registered or exempt from SEC registration with > 5 years experience managing money market mutual funds with AUM >$500 million	*Complies*
Local Agency Investment Fund (LAIF)	Maximum amount permitted by LAIF; Not used by investment adviser	*Complies*
Local Government Investment Pool (LGIP)	No limitation; However, the amount invested may not exceed the current maximum allowed by the pool; "AAm", or its equivalent, by a NRSRO; Shares of beneficial interest issued by a joint powers authority organized pursuant to Government Code Section; must meet the requirements of California Government Code Section 53601(p); the pool must seek to maintain a stable Net Asset Value ("NAV")	*Complies*
Repurchase Agreements	10% max; 102% Collateralized; 1 year max maturity; Not used by investment adviser	*Complies*
Max Per Issuer	5% max per issuer, except U.S. Treasuries, Federal Agency securities, LGIPs, and LAIF	*Complies*
Maximum Maturity	5 years maximum maturity	*Complies*

Portfolio Characteristics

As of March 31, 2023

Beaumont Cherry Valley Water District

	03/31/23		12/31/22
	Benchmark*	Portfolio	Portfolio
Average Maturity (yrs)	1.83	1.92	1.93
Average Modified Duration	1.76	1.65	1.66
Average Purchase Yield	n/a	3.32%	3.17%
Average Market Yield	4.20%	4.54%	4.67%
Average Quality**	AAA	AA/Aa2	AA/Aa2
Total Market Value		37,110,541	36,608,618

**ICE BofA 1-3 Yr US Treasury Index*

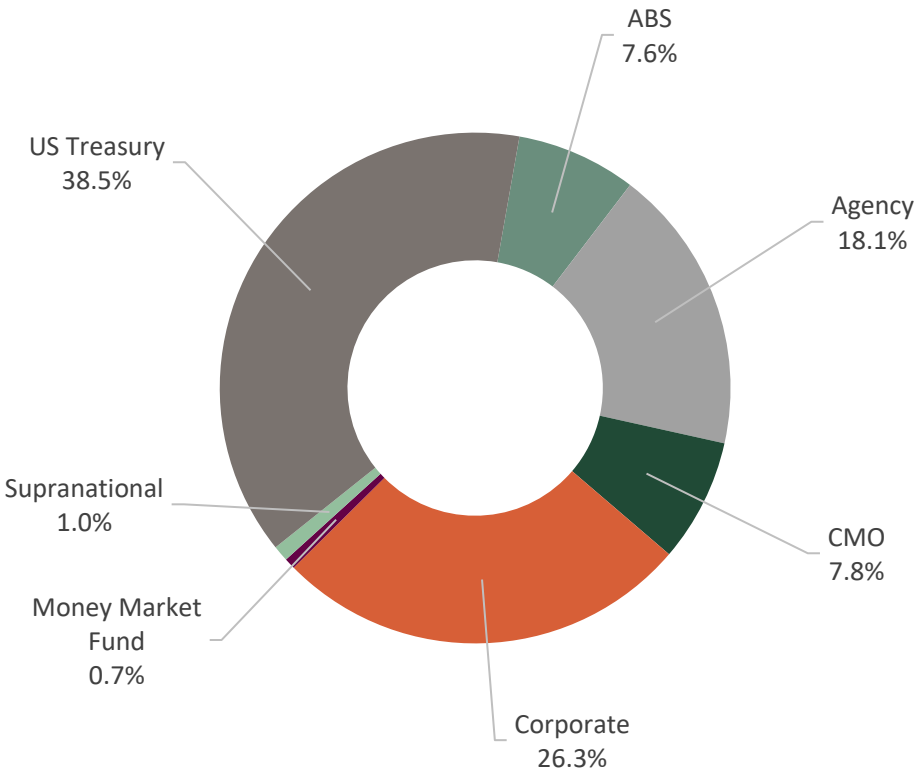
***Benchmark is a blended rating of S&P, Moody's, and Fitch. Portfolio is S&P and Moody's respectively.*

Sector Distribution

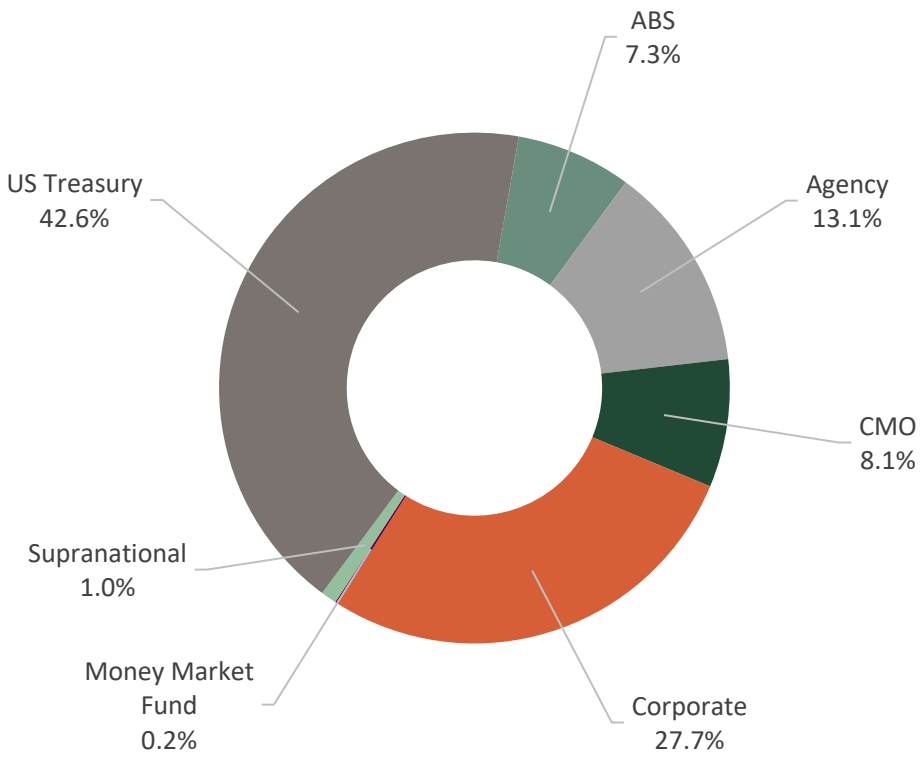
As of March 31, 2023

Beaumont Cherry Valley Water District

March 31, 2023



December 31, 2022



Issuers

As of March 31, 2023

Beaumont Cherry Valley Water District – Account #10920

Issue Name	Investment Type	% Portfolio
Government of United States	US Treasury	38.53%
Federal Farm Credit Bank	Agency	9.98%
Federal Home Loan Mortgage Corp	CMO	7.82%
Federal Home Loan Bank	Agency	5.49%
American Express ABS	ABS	1.60%
Federal Home Loan Mortgage Corp	Agency	1.35%
Federal National Mortgage Association	Agency	1.23%
Northern Trust Corp	Corporate	1.21%
Home Depot	Corporate	1.21%
Apple Inc	Corporate	1.21%
Amazon.com Inc	Corporate	1.20%
Chubb Corporation	Corporate	1.18%
Charles Schwab Corp/The	Corporate	1.18%
John Deere ABS	ABS	1.18%
Verizon Master Trust	ABS	1.14%
National Rural Utilities	Corporate	1.12%
Paccar Financial	Corporate	1.09%
Bank of Montreal Chicago	Corporate	1.08%
Realty Income Corp	Corporate	1.08%
Morgan Stanley	Corporate	1.07%
Honda Motor Corporation	Corporate	1.07%
Qualcomm Inc	Corporate	1.07%
Royal Bank of Canada	Corporate	1.06%
Toronto Dominion Holdings	Corporate	1.06%
Bank of New York	Corporate	1.05%
Duke Energy Field Services	Corporate	1.05%
Deere & Company	Corporate	1.04%
Truist Financial Corporation	Corporate	1.03%
Caterpillar Inc	Corporate	1.02%
JP Morgan Chase & Co	Corporate	1.02%
Toyota ABS	ABS	1.02%
Inter-American Dev Bank	Supranational	0.98%
Salesforce.com Inc	Corporate	0.96%
Toyota Motor Corp	Corporate	0.86%
First American Treasury MMF Class Y	Money Market Fund	0.69%
GM Financial Automobile Leasing Trust	ABS	0.66%
Hyundai Auto Receivables	ABS	0.65%
Honda ABS	ABS	0.65%

Issuers

As of March 31, 2023

Beaumont Cherry Valley Water District – Account #10920

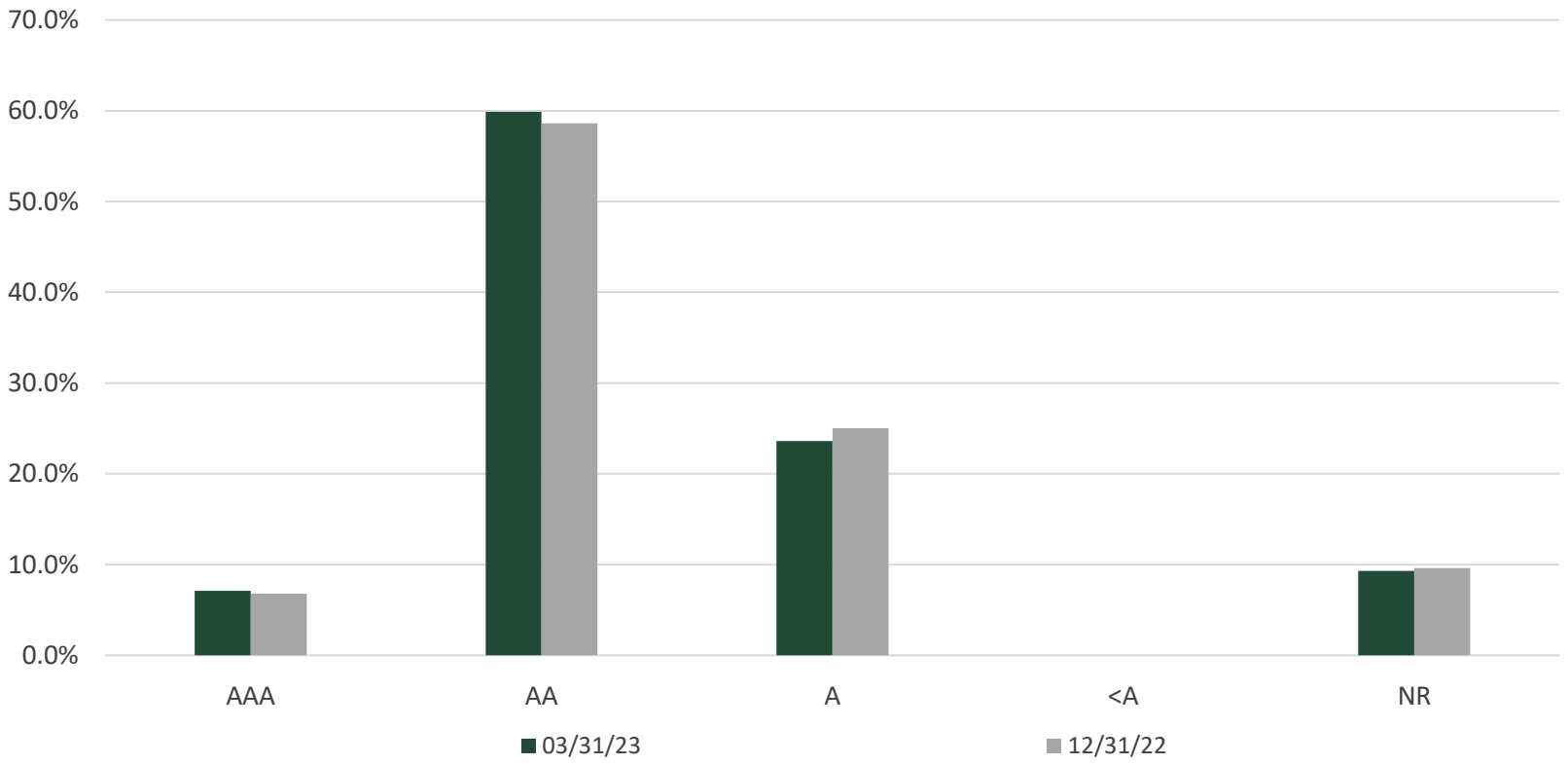
Issue Name	Investment Type	% Portfolio
US Bancorp	Corporate	0.40%
PNC Financial Services Group	Corporate	0.39%
Mercedes-Benz	ABS	0.34%
United Health Group Inc	Corporate	0.31%
Wal-Mart Stores	Corporate	0.27%
GM Financial Securitized Term Auto Trust	ABS	0.25%
BMW Vehicle Lease Trust	ABS	0.14%
TOTAL		**100.00%**

Quality Distribution

As of March 31, 2023

Beaumont Cherry Valley Water District

March 31, 2023 vs. December 31, 2022



	AAA	AA	A	<A	NR
03/31/23	7.1%	59.9%	23.6%	0.0%	9.3%
12/31/22	6.8%	58.6%	25.0%	0.0%	9.6%

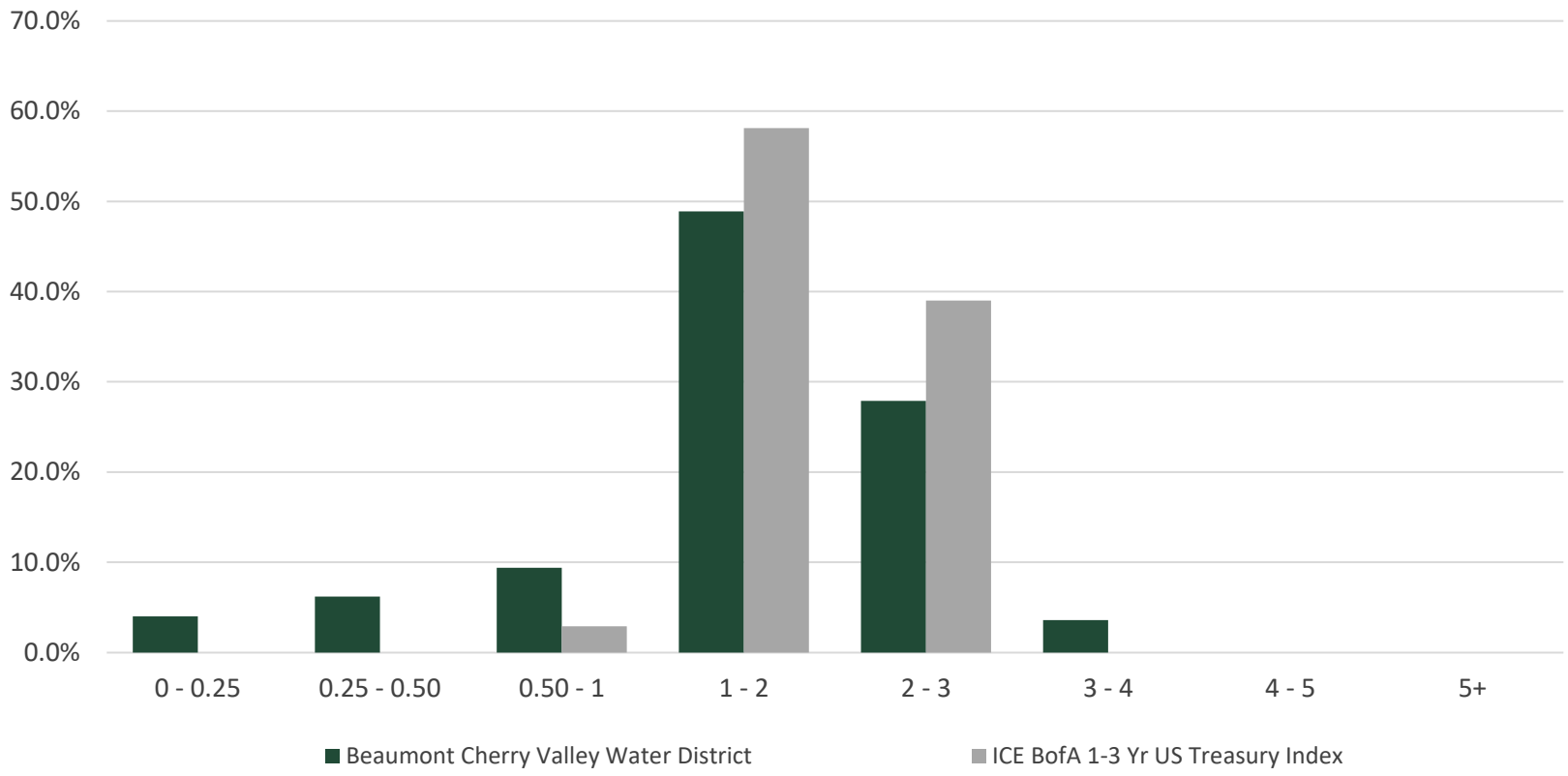
Source: S&P Ratings

Duration Distribution

As of March 31, 2023

Beaumont Cherry Valley Water District

Portfolio Compared to the Benchmark



	0 - 0.25	0.25 - 0.50	0.50 - 1	1 - 2	2 - 3	3 - 4	4 - 5	5+
Portfolio	4.0%	6.2%	9.4%	48.9%	27.9%	3.6%	0.0%	0.0%
Benchmark*	0.0%	0.0%	2.9%	58.1%	39.0%	0.0%	0.0%	0.0%

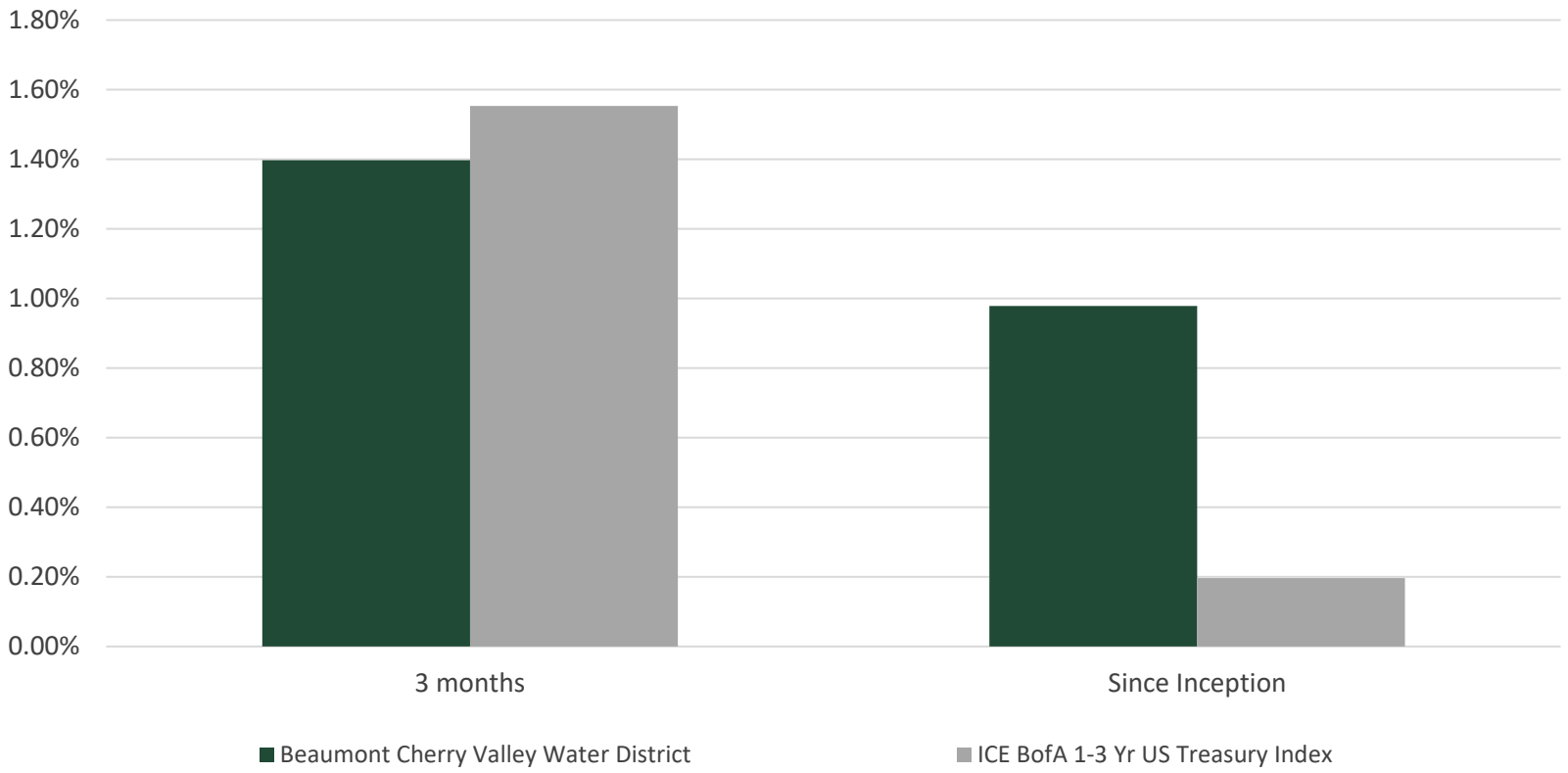
**ICE BofA 1-3 Yr US Treasury Index*

Investment Performance

As of March 31, 2023

Beaumont Cherry Valley Water District

Total Rate of Return Since Inception March 31, 2022



TOTAL RATE OF RETURN	Latest 3 months	Since Inception
Beaumont Cherry Valley Water District	1.40%	0.98%
ICE BofA 1-3 Yr US Treasury Index	1.55%	0.20%

Total rate of return: A measure of a portfolio's performance over time. It is the internal rate of return, which equates the beginning value of the portfolio with the ending value; it includes interest earnings, realized and unrealized gains and losses in the portfolio.

Portfolio Characteristics

As of March 31, 2023

BCVWD - Reporting Portfolio

	03/31/23 Portfolio	12/31/22 Portfolio
Average Maturity (yrs)	0.00	0.00
Modified Duration	0.00	0.00
Average Purchase Yield	2.88%	2.23%
Average Market Yield	2.88%	2.23%
Average Quality*	NR/NR	NR/NR
Total Market Value	39,915,805	32,200,234

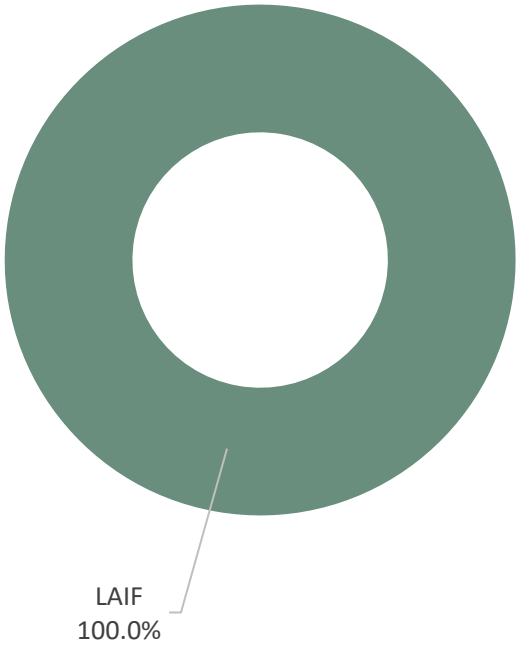
**Portfolio is S&P and Moody's, respectively.*

Sector Distribution

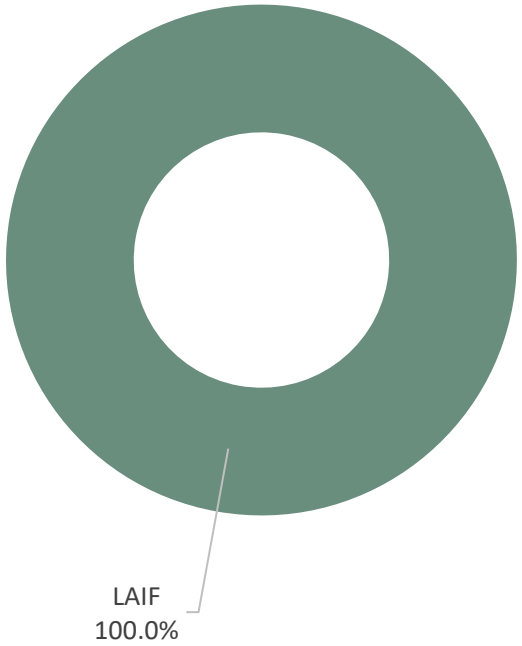
As of March 31, 2023

BCVWD - Reporting Portfolio

March 31, 2023



December 31, 2022





Section 3 | Consolidated Information

Portfolio Characteristics

As of March 31, 2023

BCVWD - Consolidated Portfolio

	03/31/23 Portfolio	12/31/22 Portfolio
Average Maturity (yrs)	0.92	1.03
Modified Duration	0.79	0.88
Average Purchase Yield	3.09%	2.74%
Average Market Yield	3.68%	3.53%
Average Quality*	AA/Aa2	AA/Aa2
Total Market Value	77,026,346	68,808,852

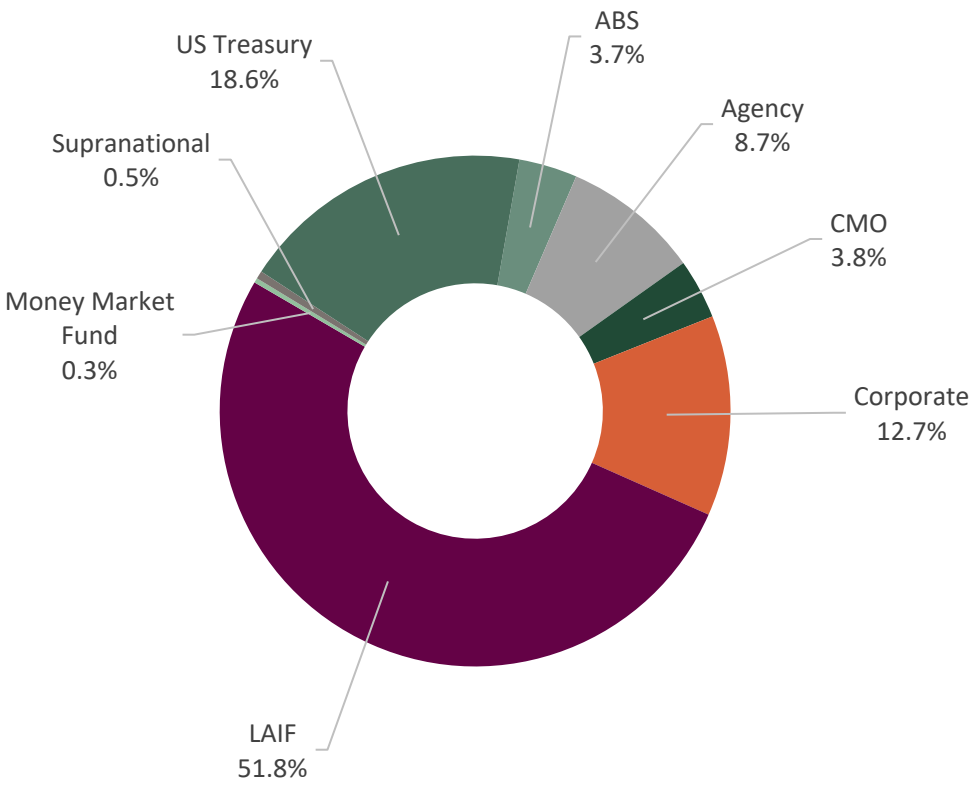
** Portfolio is S&P and Moody's respectively.*

Sector Distribution

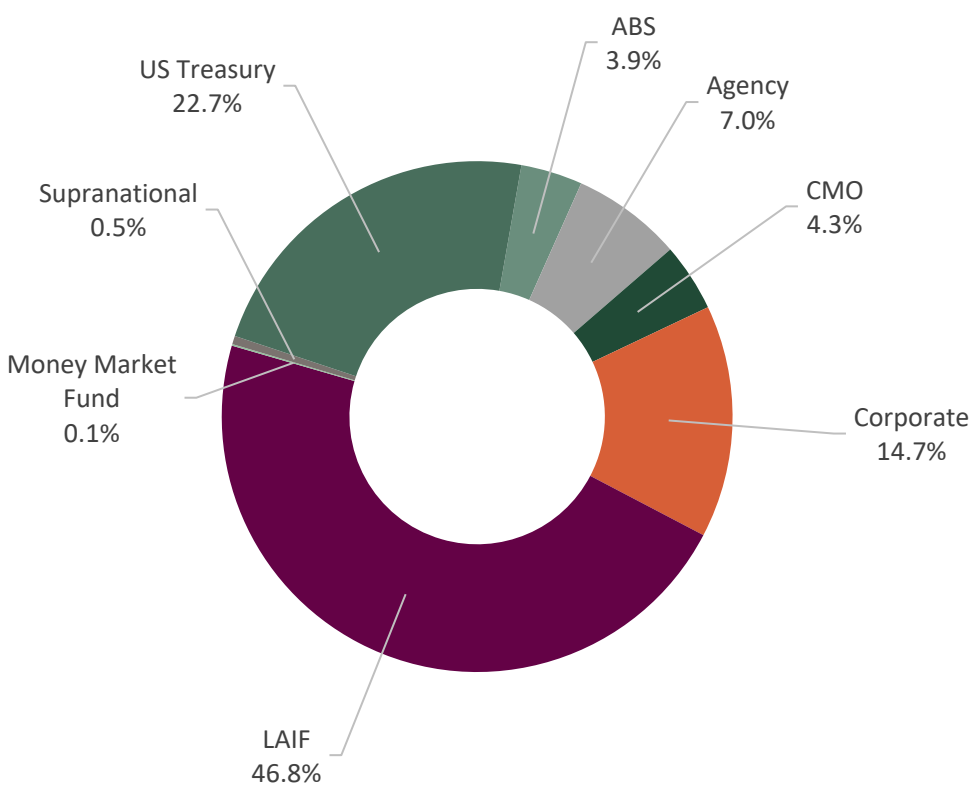
As of March 31, 2023

BCVWD - Consolidated Portfolio

March 31, 2023



December 31, 2022





Section 4 | Portfolio Holdings

Holdings Report

As of March 31, 2023

Beaumont Cherry Valley Water District - Account #10920

CUSIP	Security Description	Par Value/Units	Purchase Date Book Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody/S&P Fitch	Maturity Duration
ABS									
36262XAC8	GM Financial Auto Lease Trust 2021-3 A2	118,448.22	05/04/2022	114,589.40	97.98	116,057.22	0.31%	NR / AAA	1.56
	0.390% Due 10/21/2024		2.99%	116,630.12	5.51%	14.12	(572.90)	AAA	0.39
43813GAC5	Honda Auto Receivables Trust 2021-1 A3	143,915.11	Various	140,639.04	97.27	139,987.96	0.38%	Aaa / NR	2.06
	0.270% Due 04/21/2025		2.37%	142,238.89	5.87%	10.79	(2,250.93)	AAA	0.48
36266FAC3	GM Financial Auto Lease Trust 2022-2 A3	130,000.00	05/03/2022	129,986.44	98.23	127,698.74	0.34%	NR / AAA	2.22
	3.420% Due 06/20/2025		3.45%	129,991.94	5.24%	135.85	(2,293.20)	AAA	0.99
44933LAC7	Hyundai Auto Receivables Trust 2021-A A3	209,471.66	04/25/2022	203,514.81	97.24	203,691.08	0.55%	NR / AAA	2.46
	0.380% Due 09/15/2025		2.62%	206,210.90	5.26%	35.38	(2,519.82)	AAA	0.56
05593AAC3	BMW Vehicle Lease Trust 2023-1 A3	50,000.00	02/07/2023	49,998.81	100.29	50,145.75	0.14%	Aaa / AAA	2.66
	5.160% Due 11/25/2025		5.22%	49,998.88	5.02%	43.00	146.87	NR	1.51
44934KAC8	Hyundai Auto Receivables Trust 2021-B A3	38,656.10	05/19/2022	37,176.30	96.57	37,331.97	0.10%	NR / AAA	2.80
	0.380% Due 01/15/2026		2.98%	37,723.79	5.48%	6.53	(391.82)	AAA	0.67
47789QAC4	John Deere Owner Trust 2021-B A3	118,000.00	05/02/2022	111,823.44	95.67	112,886.47	0.30%	Aaa / NR	2.96
	0.520% Due 03/16/2026		3.32%	113,787.90	5.59%	27.27	(901.43)	AAA	0.86
89238JAC9	Toyota Auto Receivables Trust 2021-D A3	41,000.00	12/14/2022	38,612.07	95.33	39,085.34	0.11%	NR / AAA	3.04
	0.710% Due 04/15/2026		5.48%	38,931.67	5.42%	12.94	153.67	AAA	1.00
43815PAC3	Honda Auto Receivables 2022-2 A3	50,000.00	08/15/2022	49,997.02	98.17	49,083.85	0.13%	NR / AAA	3.31
	3.730% Due 07/20/2026		3.76%	49,997.60	4.83%	67.35	(913.75)	AAA	1.72
89238FAD5	Toyota Auto Receivables OT 2022-B A3	209,000.00	Various	207,519.11	97.02	202,772.85	0.55%	Aaa / AAA	3.46
	2.930% Due 09/15/2026		3.26%	207,940.06	4.97%	272.16	(5,167.21)	NR	1.48
02582JJR2	American Express 2021-1 A	386,000.00	Various	364,484.53	93.99	362,802.94	0.98%	Aaa / NR	3.63
	0.900% Due 11/15/2026		3.23%	372,150.14	4.82%	154.40	(9,347.20)	AAA	1.56
362585AC5	GM Financial Securitized ART 2022-2 A3	40,000.00	04/05/2022	39,991.64	96.84	38,734.60	0.10%	Aaa / AAA	3.88
	3.100% Due 02/16/2027		3.13%	39,994.00	5.16%	51.67	(1,259.40)	NR	1.56
47800AAC4	John Deere Owner Trust 2022-B A3	115,000.00	07/12/2022	114,989.02	98.07	112,783.72	0.30%	Aaa / NR	3.88
	3.740% Due 02/16/2027		3.77%	114,991.16	4.89%	191.16	(2,207.44)	AAA	1.72
89231CAD9	Toyota Auto Receivables Owner 2022-C A3	140,000.00	08/08/2022	139,976.61	98.05	137,273.50	0.37%	NR / AAA	4.04
	3.760% Due 04/15/2027		3.80%	139,980.99	4.83%	233.96	(2,707.49)	AAA	1.89
36265WAD5	GM Financial Securitized Auto 2022-3 A3	55,000.00	07/06/2022	54,999.62	98.00	53,899.62	0.15%	Aaa / NR	4.05
	3.640% Due 04/16/2027		3.67%	54,999.71	4.83%	83.42	(1,100.09)	AAA	1.73
43815JAC7	Honda Auto Receivables Owner 2023-1 A3	50,000.00	02/16/2023	49,990.71	100.69	50,342.90	0.14%	Aaa / NR	4.06
	5.040% Due 04/21/2027		5.10%	49,991.00	4.78%	70.00	351.90	AAA	2.19
02582JJT8	American Express Credit Trust 2022-2 A	235,000.00	05/17/2022	234,948.02	97.66	229,493.95	0.62%	NR / AAA	4.13
	3.390% Due 05/17/2027		3.42%	234,962.94	4.60%	354.07	(5,468.99)	AAA	1.99

Holdings Report

As of March 31, 2023

Beaumont Cherry Valley Water District - Account #10920

CUSIP	Security Description	Par Value/Units	Purchase Date Book Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody/S&P Fitch	Maturity Duration
92348KAA1	Verizon Master Trust 2021-1 A 0.500% Due 05/20/2027	300,000.00	10/21/2022 4.28%	279,093.75 282,984.43	95.06 3.88%	285,189.60 45.83	0.77% 2,205.17	Aaa / AAA AAA	4.14 1.49
47800BAC2	John Deere Owner Trust 2022-C A3 5.090% Due 06/15/2027	210,000.00	10/12/2022 5.15%	209,983.70 209,985.70	100.81 4.74%	211,704.57 475.07	0.57% 1,718.87	Aaa / NR AAA	4.21 1.98
92348KAV5	Verizon Master Trust 2022-5 A1A 3.720% Due 07/20/2027	140,000.00	08/02/2022 3.75%	139,993.84 139,995.26	98.64 5.10%	138,089.28 159.13	0.37% (1,905.98)	NR / AAA AAA	4.31 1.32
58770AAC7	Mercedes-Benz Auto Receivable 2023-1 A3 4.510% Due 11/15/2027	125,000.00	01/18/2023 4.56%	124,985.00 124,985.78	99.86 4.62%	124,831.13 250.56	0.34% (154.65)	NR / AAA AAA	4.63 2.08
TOTAL ABS		**2,904,491.09**	**3.65%**	**2,837,292.88** **2,858,472.86**	**4.91%**	**2,823,887.04** **2,694.66**	**7.62%** **(34,585.82)**	**Aaa / AAA** **AAA**	**3.50** **1.42**
Agency									
3137EAEQ8	FHLMC Note 0.375% Due 04/20/2023	500,000.00	04/21/2022 2.09%	491,613.00 499,561.01	99.78 4.56%	498,895.50 838.54	1.35% (665.51)	Aaa / AA+ AAA	0.05 0.05
3133EJYL7	FFCB Note 2.800% Due 09/05/2023	95,000.00	04/07/2022 2.27%	95,688.47 95,209.88	99.13 4.88%	94,169.80 192.11	0.25% (1,040.08)	Aaa / AA+ AAA	0.43 0.42
313383YJ4	FHLB Note 3.375% Due 09/08/2023	500,000.00	04/26/2022 2.35%	506,845.00 502,194.79	99.37 4.83%	496,869.00 1,078.13	1.34% (5,325.79)	Aaa / AA+ NR	0.44 0.43
3130APU29	FHLB Note 0.500% Due 11/09/2023	400,000.00	06/28/2022 3.06%	386,424.00 393,948.05	97.43 4.86%	389,706.80 788.89	1.05% (4,241.25)	Aaa / AA+ NR	0.61 0.59
3130AAHE1	FHLB Note 2.500% Due 12/08/2023	150,000.00	04/07/2022 2.43%	150,159.30 150,065.66	98.41 4.89%	147,607.50 1,177.08	0.40% (2,458.16)	Aaa / AA+ NR	0.69 0.66
3133ENWP1	FFCB Note 2.625% Due 05/16/2024	270,000.00	05/10/2022 2.69%	269,635.50 269,795.06	97.81 4.64%	264,093.75 2,657.81	0.72% (5,701.31)	Aaa / AA+ AAA	1.13 1.08
3133ENYX2	FFCB Note 3.250% Due 06/17/2024	460,000.00	06/15/2022 3.40%	458,707.40 459,216.66	98.43 4.59%	452,789.50 4,318.89	1.23% (6,427.16)	Aaa / AA+ AAA	1.22 1.16
3130ASDS5	FHLB Note 2.750% Due 06/28/2024	500,000.00	06/28/2022 3.22%	495,520.00 497,213.81	97.90 4.51%	489,478.50 3,552.08	1.33% (7,735.31)	Aaa / AA+ NR	1.25 1.19
3133EN4N7	FFCB Note 4.250% Due 12/20/2024	625,000.00	12/15/2022 4.40%	623,181.25 623,435.03	99.68 4.44%	623,023.13 7,452.26	1.70% (411.90)	Aaa / AA+ AAA	1.73 1.62
3130AQMR1	FHLB Callable Note Annual 1/27/2023 1.250% Due 01/27/2025	150,000.00	04/18/2022 2.75%	144,043.95 146,082.16	94.54 4.40%	141,816.15 333.33	0.38% (4,266.01)	Aaa / AA+ NR	1.83 1.76
3135G05X7	FNMA Note 0.375% Due 08/25/2025	500,000.00	06/22/2022 3.27%	456,750.00 467,273.30	91.55 4.11%	457,767.50 187.50	1.23% (9,505.80)	Aaa / AA+ AAA	2.41 2.34
3133EPBJ3	FFCB Note 4.375% Due 02/23/2026	725,000.00	02/21/2023 4.50%	722,426.25 722,513.14	100.55 4.17%	728,955.60 3,348.09	1.97% 6,442.46	Aaa / AA+ AAA	2.90 2.68

Holdings Report

As of March 31, 2023

Beaumont Cherry Valley Water District - Account #10920

CUSIP	Security Description	Par Value/Units	Purchase Date Book Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody/S&P Fitch	Maturity Duration
3130ALEM2	FHLB Callable Note Qtrly 11/25/2025	400,000.00	05/12/2022	369,200.00	91.01	364,050.80	0.98%	Aaa / AA+	2.91
	0.790% Due 02/25/2026		2.96%	376,388.15	4.11%	316.00	(12,337.35)	NR	2.81
3133EPCF0	FFCB Note	750,000.00	03/23/2023	760,837.50	101.20	759,006.00	2.05%	Aaa / AA+	2.92
	4.500% Due 03/02/2026		3.97%	760,756.77	4.06%	2,718.75	(1,750.77)	AAA	2.71
3133EPBM6	FFCB Note	750,000.00	02/21/2023	745,935.00	101.18	758,840.25	2.05%	Aaa / AA+	4.40
	4.125% Due 08/23/2027		4.26%	746,026.60	3.83%	3,265.63	12,813.65	AAA	3.97
				6,676,966.62		**6,667,069.78**	**18.05%**	**Aaa / AA+**	**1.99**
TOTAL Agency		**6,775,000.00**	**3.45%**	**6,709,680.07**	**4.36%**	**32,225.09**	**(42,610.29)**	**AAA**	**1.86**
CMO									
3137B5KW2	FHLMC K035 A2	361,413.93	04/29/2022	364,816.29	99.29	358,863.42	0.97%	NR / NR	0.40
	3.458% Due 08/25/2023		1.85%	362,453.14	5.10%	1,041.47	(3,589.72)	AAA	0.29
3137BTU25	FHLMC K724 A2	360,531.36	06/13/2022	358,799.12	98.61	355,510.24	0.96%	NR / NR	0.65
	3.062% Due 11/25/2023		3.46%	359,749.06	5.48%	919.96	(4,238.82)	AAA	0.50
3137BEVH4	FHLMC K040 A2	150,000.00	04/21/2022	150,726.56	97.76	146,635.65	0.40%	NR / NR	1.49
	3.241% Due 09/25/2024		2.94%	150,446.80	4.84%	405.13	(3,811.15)	AAA	1.30
3137BFE98	FHLMC K041 A2	150,000.00	04/21/2022	150,480.47	97.50	146,245.20	0.40%	Aaa / AAA	1.57
	3.171% Due 10/25/2024		2.96%	150,296.71	4.85%	396.38	(4,051.51)	AAA	1.40
3137BFXT3	FHLMC K042 A2	450,000.00	06/22/2022	441,070.31	96.90	436,027.95	1.18%	Aaa / NR	1.74
	2.670% Due 12/25/2024		3.52%	443,865.87	4.62%	200.25	(7,837.92)	NR	1.53
3137BHCY1	FHLMC K044 A2	370,975.64	06/16/2022	362,454.79	97.00	359,847.11	0.97%	NR / NR	1.82
	2.811% Due 01/25/2025		4.46%	365,064.53	4.59%	869.01	(5,217.42)	AAA	1.62
3137F4WZ1	FHLMC K731 A2	375,419.25	05/03/2022	379,701.37	98.01	367,936.02	0.99%	NR / NR	1.91
	3.600% Due 02/25/2025		2.67%	378,291.09	4.74%	1,126.26	(10,355.07)	AAA	1.59
3137BM7C4	FHLMC K051 A2	400,000.00	05/18/2022	402,031.25	97.29	389,156.80	1.05%	NR / NR	2.49
	3.308% Due 09/25/2025		3.06%	401,500.10	4.48%	1,102.67	(12,343.30)	AAA	2.20
3137BNGT5	FHLMC K054 A2	350,000.00	12/15/2022	334,742.19	95.73	335,068.65	0.91%	NR / AAA	2.82
	2.745% Due 01/25/2026		4.49%	336,146.79	4.41%	800.63	(1,078.14)	NR	2.53
				2,944,822.35		**2,895,291.04**	**7.82%**	**Aaa / AAA**	**1.68**
TOTAL CMO		**2,968,340.18**	**3.30%**	**2,947,814.09**	**4.77%**	**6,861.76**	**(52,523.05)**	**AAA**	**1.45**
Corporate									
02665WCT6	American Honda Finance Note	400,000.00	Various	405,283.50	98.81	395,251.20	1.07%	A3 / A-	0.79
	3.550% Due 01/12/2024		2.77%	402,370.57	5.11%	3,116.11	(7,119.37)	A	0.75
24422EVN6	John Deere Capital Corp Note	400,000.00	Various	385,011.00	96.67	386,683.20	1.04%	A2 / A	0.80
	0.450% Due 01/17/2024		2.68%	393,113.67	4.77%	370.00	(6,430.47)	A+	0.77

Holdings Report

As of March 31, 2023

Beaumont Cherry Valley Water District - Account #10920

CUSIP	Security Description	Par Value/Units	Purchase Date Book Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody/S&P Fitch	Maturity Duration
91159HHV5	US Bancorp Callable Note Cont 1/5/2024 3.375% Due 02/05/2024	150,000.00	04/20/2022 2.95%	151,047.00 150,468.88	98.09 5.72%	147,138.15 787.50	0.40% (3,330.73)	A2 / A+ A+	0.85 0.81
637432NL5	National Rural Utilities Callable Note Cont 12/7/2023 2.950% Due 02/07/2024	150,000.00	04/06/2022 2.77%	150,441.00 150,181.33	97.95 5.44%	146,925.90 663.75	0.40% (3,255.43)	A1 / A- A+	0.86 0.82
89114QCB2	Toronto Dominion Bank Note 3.250% Due 03/11/2024	400,000.00	Various 3.02%	401,620.50 400,816.55	97.92 5.54%	391,688.40 722.22	1.06% (9,128.15)	A1 / A AA-	0.95 0.91
037833CU2	Apple Inc Callable Note Cont 3/11/2024 2.850% Due 05/11/2024	450,000.00	06/22/2022 3.23%	446,895.00 448,165.02	98.31 4.43%	442,374.30 4,987.50	1.21% (5,790.72)	Aaa / AA+ NR	1.12 1.07
747525AT0	Qualcomm Inc Callable Note Cont 3/20/2024 2.900% Due 05/20/2024	400,000.00	Various 2.72%	401,320.00 400,663.48	98.11 4.62%	392,451.20 4,221.11	1.07% (8,212.28)	A2 / A NR	1.14 1.09
69371RR81	Paccar Financial Corp Note 3.150% Due 06/13/2024	290,000.00	06/06/2022 3.16%	289,933.30 289,959.94	98.02 4.86%	284,262.35 2,740.50	0.77% (5,697.59)	A1 / A+ NR	1.21 1.15
06367TQW3	Bank of Montreal Note 0.625% Due 07/09/2024	425,000.00	04/27/2022 3.22%	401,846.00 411,575.30	94.55 5.10%	401,844.30 605.03	1.08% (9,731.00)	A2 / A- AA-	1.28 1.24
79466LAG9	Salesforce.com Inc Callable Note Cont 7/15/2022 0.625% Due 07/15/2024	375,000.00	Various 2.99%	356,177.25 364,011.76	94.98 4.68%	356,170.50 494.80	0.96% (7,841.26)	A2 / A+ NR	1.29 1.25
05531FBH5	Truist Financial Corporation Callable Note Cont 7/1/2024 2.500% Due 08/01/2024	400,000.00	Various 3.07%	395,039.00 397,067.82	95.57 6.00%	382,288.40 1,666.67	1.03% (14,779.42)	A3 / A- A	1.34 1.28
693475AY1	PNC Financial Services Callable Note Cont 10/2/2024 2.200% Due 11/01/2024	150,000.00	04/11/2022 2.99%	147,117.00 148,207.78	95.07 5.49%	142,607.40 1,375.00	0.39% (5,600.38)	A3 / A- A	1.59 1.51
89236TJT3	Toyota Motor Credit Corp Note 1.450% Due 01/13/2025	150,000.00	04/18/2022 3.00%	143,931.00 146,032.98	94.67 4.60%	142,001.25 471.25	0.38% (4,031.73)	A1 / A+ A+	1.79 1.72
00440EAS6	Chubb INA Holdings Inc Note 3.150% Due 03/15/2025	450,000.00	Various 3.67%	443,992.50 445,676.39	97.55 4.47%	438,988.95 630.00	1.18% (6,687.44)	A3 / A A	1.96 1.87
69371RR73	Paccar Financial Corp Note 2.850% Due 04/07/2025	120,000.00	03/31/2022 2.86%	119,968.80 119,979.02	96.54 4.67%	115,849.44 1,653.00	0.32% (4,129.58)	A1 / A+ NR	2.02 1.90
023135CE4	Amazon.com Inc Note 3.000% Due 04/13/2025	450,000.00	Various 3.22%	447,451.25 448,115.24	97.54 4.28%	438,917.40 6,300.00	1.20% (9,197.84)	A1 / AA AA-	2.04 1.92
78016EZ59	Royal Bank of Canada Note 3.375% Due 04/14/2025	400,000.00	Various 3.64%	397,033.20 397,947.24	97.04 4.92%	388,175.20 6,262.50	1.06% (9,772.04)	A1 / A AA-	2.04 1.91

Holdings Report

As of March 31, 2023

Beaumont Cherry Valley Water District - Account #10920

CUSIP	Security Description	Par Value/Units	Purchase Date Book Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody/S&P Fitch	Maturity Duration
06406RBC0	Bank of NY Mellon Corp Callable Note Cont 3/25/2025	400,000.00	Various	400,918.40	96.30	385,210.80	1.05%	A1 / A	2.07
	3.350% Due 04/25/2025		3.27%	400,625.38	5.26%	5,806.66	(15,414.58)	AA-	1.93
808513AX3	Charles Schwab Corp Callable Note Cont 3/21/2025	450,000.00	06/22/2022	450,561.98	96.17	432,778.50	1.18%	A2 / A	2.14
	3.850% Due 05/21/2025		3.80%	450,404.22	5.77%	6,256.25	(17,625.72)	A	1.99
46647PCH7	JP Morgan Chase & Co Callable Note Cont 6/1/2024	400,000.00	Various	378,688.50	94.76	379,044.40	1.02%	A1 / A-	2.17
	0.824% Due 06/01/2025		4.13%	385,043.42	5.37%	1,098.67	(5,999.02)	AA-	2.08
63743HFE7	National Rural Utilities Note	60,000.00	04/27/2022	59,983.80	97.36	58,418.16	0.16%	A2 / A-	2.21
	3.450% Due 06/15/2025		3.46%	59,988.53	4.72%	609.50	(1,570.37)	A	2.07
26442UAA2	Duke Energy Progress LLC Callable Note Cont 5/15/25	400,000.00	Various	399,859.00	96.91	387,622.40	1.05%	Aa3 / A	2.38
	3.250% Due 08/15/2025		3.26%	399,889.92	4.64%	1,661.11	(12,267.52)	NR	2.24
89236TKF1	Toyota Motor Credit Corp Note	180,000.00	08/15/2022	179,838.00	97.78	176,011.74	0.48%	A1 / A+	2.39
	3.650% Due 08/18/2025		3.68%	179,871.41	4.64%	784.75	(3,859.67)	A+	2.24
931142EW9	Wal-Mart Stores Note	100,000.00	09/06/2022	99,930.00	99.70	99,696.90	0.27%	Aa2 / AA	2.45
	3.900% Due 09/09/2025		3.92%	99,943.03	4.03%	238.33	(246.13)	AA	2.30
437076CR1	Home Depot Callable Note Cont 8/15/2025	450,000.00	09/14/2022	448,560.00	99.27	446,706.90	1.21%	A2 / A	2.46
	4.000% Due 09/15/2025		4.12%	448,815.82	4.32%	800.00	(2,108.92)	A	2.31
63743HFF4	National Rural Utilities Note	145,000.00	10/20/2022	144,805.70	101.85	147,678.15	0.41%	A2 / A-	2.59
	5.450% Due 10/30/2025		5.50%	144,832.67	4.68%	3,314.66	2,845.48	A	2.34
637432NG6	National Rural Utilities Callable Note Cont 8/1/2025	60,000.00	04/14/2022	59,880.00	96.22	57,732.72	0.16%	A1 / A-	2.59
	3.250% Due 11/01/2025		3.31%	59,912.23	4.82%	812.50	(2,179.51)	A+	2.40
756109BE3	Realty Income Corp Callable Note Cont 9/1/2025	400,000.00	09/20/2022	399,764.00	98.52	394,097.20	1.08%	A3 / A-	2.59
	4.625% Due 11/01/2025		4.64%	399,803.68	5.24%	7,708.33	(5,706.48)	NR	2.36
14913R3B1	Caterpillar Financial Service Note	370,000.00	01/20/2023	374,554.70	101.64	376,077.25	1.02%	A2 / A	2.77
	4.800% Due 01/06/2026		4.35%	374,271.62	4.16%	4,193.33	1,805.63	A	2.54
61747YET8	Morgan Stanley Callable Note Cont 7/17/2025	400,000.00	09/20/2022	395,440.00	98.68	394,728.80	1.07%	A1 / A-	3.30
	4.679% Due 07/17/2026		5.50%	396,064.79	5.29%	3,847.18	(1,335.99)	A+	2.13
665859AW4	Northern Trust Company Callable Note Cont 4/10/2027	450,000.00	Various	450,269.40	97.97	440,844.30	1.21%	A2 / A+	4.11
	4.000% Due 05/10/2027		3.99%	450,230.66	4.55%	7,050.00	(9,386.36)	A+	3.68

Holdings Report

As of March 31, 2023

Beaumont Cherry Valley Water District - Account #10920

CUSIP	Security Description	Par Value/Units	Purchase Date Book Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody/S&P Fitch	Maturity Duration
91324PEG3	United Health Group Inc Callable Note Cont 4/15/2027	115,000.00	05/17/2022	115,055.80	97.81	112,485.54	0.31%	A3 / A+	4.13
	3.700% Due 05/15/2027		3.69%	115,046.12	4.28%	1,607.44	(2,560.58)	A	3.72
				9,842,216.58		**9,682,751.30**	**26.31%**	**A1 / A**	**1.95**
TOTAL Corporate		**9,940,000.00**	**3.54%**	**9,879,096.47**	**4.91%**	**82,855.65**	**(196,345.17)**	**A+**	**1.78**
Money Market Fund									
31846V807	First American Treasury MMF Class Y	256,134.73	Various	256,134.73	1.00	256,134.73	0.69%	Aaa / AA+	0.00
			4.40%	256,134.73	4.40%	0.00	0.00	AAA	0.00
				256,134.73		**256,134.73**	**0.69%**	**Aaa / AA+**	**0.00**
TOTAL Money Market Fund		**256,134.73**	**4.40%**	**256,134.73**	**4.40%**	**0.00**	**0.00**	**AAA**	**0.00**
Supranational									
4581X0EE4	Inter-American Dev Bank Note	365,000.00	06/22/2022	364,963.50	98.52	359,601.65	0.98%	Aaa / AAA	1.25
	3.250% Due 07/01/2024		3.26%	364,977.18	4.48%	2,965.63	(5,375.53)	AAA	1.20
				364,963.50		**359,601.65**	**0.98%**	**Aaa / AAA**	**1.25**
TOTAL Supranational		**365,000.00**	**3.26%**	**364,977.18**	**4.48%**	**2,965.63**	**(5,375.53)**	**AAA**	**1.20**
US Treasury									
912828ZU7	US Treasury Note	750,000.00	Various	732,832.04	99.12	743,385.75	2.00%	Aaa / AA+	0.21
	0.250% Due 06/15/2023		2.42%	746,716.18	4.51%	551.17	(3,330.43)	AAA	0.21
91282CAF8	US Treasury Note	750,000.00	Various	728,574.22	98.29	737,168.25	1.99%	Aaa / AA+	0.38
	0.125% Due 08/15/2023		2.44%	743,648.96	4.73%	116.55	(6,480.71)	AAA	0.37
91282CAP6	US Treasury Note	220,000.00	05/04/2022	212,274.22	97.57	214,646.08	0.58%	Aaa / AA+	0.54
	0.125% Due 10/15/2023		2.62%	217,117.46	4.73%	126.92	(2,471.38)	AAA	0.53
91282CAW1	US Treasury Note	750,000.00	Various	723,837.89	97.25	729,404.25	1.97%	Aaa / AA+	0.63
	0.250% Due 11/15/2023		2.62%	739,197.25	4.77%	709.59	(9,793.00)	AAA	0.61
91282CBV2	US Treasury Note	750,000.00	Various	717,480.47	95.71	717,861.00	1.94%	Aaa / AA+	1.04
	0.375% Due 04/15/2024		2.70%	732,456.06	4.64%	1,298.07	(14,595.06)	AAA	1.01
91282CCG4	US Treasury Note	775,000.00	Various	733,680.66	95.09	736,976.95	1.99%	Aaa / AA+	1.21
	0.250% Due 06/15/2024		2.92%	750,969.65	4.46%	569.54	(13,992.70)	AAA	1.18
91282CCT6	US Treasury Note	750,000.00	Various	711,445.31	94.71	710,331.75	1.92%	Aaa / AA+	1.38
	0.375% Due 08/15/2024		2.78%	726,093.82	4.37%	349.62	(15,762.07)	AAA	1.35
91282CCX7	US Treasury Note	750,000.00	Various	708,437.50	94.48	708,603.75	1.91%	Aaa / AA+	1.46
	0.375% Due 09/15/2024		2.83%	724,169.90	4.33%	129.93	(15,566.15)	AAA	1.42

Holdings Report

As of March 31, 2023

Beaumont Cherry Valley Water District - Account #10920

CUSIP	Security Description	Par Value/Units	Purchase Date Book Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody/S&P Fitch	Maturity Duration
91282CDB4	US Treasury Note 0.625% Due 10/15/2024	750,000.00	Various 2.88%	711,455.08 724,953.90	94.58 4.30%	709,335.75 2,163.46	1.92% (15,618.15)	Aaa / AA+ AAA	1.55 1.50
91282CDH1	US Treasury Note 0.750% Due 11/15/2024	750,000.00	Various 2.93%	710,820.32 724,602.85	94.54 4.27%	709,014.00 2,128.80	1.92% (15,588.85)	Aaa / AA+ AAA	1.63 1.58
91282CDN8	US Treasury Note 1.000% Due 12/15/2024	750,000.00	Various 3.13%	711,869.14 723,904.37	94.76 4.21%	710,712.76 2,204.67	1.92% (13,191.61)	Aaa / AA+ AAA	1.71 1.66
91282CDS7	US Treasury Note 1.125% Due 01/15/2025	775,000.00	Various 3.01%	737,794.93 749,968.20	94.77 4.18%	734,463.63 1,830.46	1.98% (15,504.57)	Aaa / AA+ AAA	1.80 1.74
91282CDZ1	US Treasury Note 1.500% Due 02/15/2025	750,000.00	Various 2.88%	723,125.00 731,419.42	95.27 4.14%	714,492.00 1,398.48	1.93% (16,927.42)	Aaa / AA+ AAA	1.88 1.82
91282CED9	US Treasury Note 1.750% Due 03/15/2025	750,000.00	Various 2.93%	726,035.16 733,488.87	95.65 4.09%	717,363.00 606.33	1.93% (16,125.87)	Aaa / AA+ AAA	1.96 1.89
91282CEH0	US Treasury Note 2.625% Due 04/15/2025	500,000.00	06/28/2022 3.23%	491,933.59 494,114.13	97.18 4.08%	485,898.50 6,057.69	1.33% (8,215.63)	Aaa / AA+ AAA	2.04 1.94
912828XB1	US Treasury Note 2.125% Due 05/15/2025	750,000.00	Various 3.09%	729,971.68 735,447.02	96.13 4.04%	720,996.00 6,031.59	1.96% (14,451.02)	Aaa / AA+ AAA	2.13 2.03
91282CEU1	US Treasury Note 2.875% Due 06/15/2025	670,000.00	06/28/2022 3.22%	663,457.03 665,126.03	97.64 4.00%	654,192.02 5,662.33	1.78% (10,934.01)	Aaa / AA+ AAA	2.21 2.10
91282CAB7	US Treasury Note 0.250% Due 07/31/2025	800,000.00	Various 3.08%	732,058.59 750,041.84	91.83 3.94%	734,656.00 331.49	1.98% (15,385.84)	Aaa / AA+ AAA	2.34 2.29
91282CFP1	US Treasury Note 4.250% Due 10/15/2025	600,000.00	10/18/2022 4.46%	596,554.69 597,072.12	100.77 3.93%	604,640.40 11,769.23	1.66% 7,568.28	Aaa / AA+ AAA	2.55 2.34
91282CFW6	US Treasury Note 4.500% Due 11/15/2025	750,000.00	11/09/2022 4.55%	748,945.31 749,077.15	101.48 3.90%	761,074.50 12,772.79	2.09% 11,997.35	Aaa / AA+ AAA	2.63 2.42
91282CBT7	US Treasury Note 0.750% Due 03/31/2026	750,000.00	Various 2.97%	690,097.65 703,172.39	91.49 3.78%	686,162.25 15.37	1.85% (17,010.14)	Aaa / AA+ AAA	3.00 2.92
				14,242,680.48		**14,241,378.59**	**38.53%**	**Aaa / AA+**	**1.65**
TOTAL US Treasury		**14,840,000.00**	**3.03%**	**14,462,757.57**	**4.25%**	**56,824.08**	**(221,378.98)**	**AAA**	**1.59**
				37,165,077.14		**36,926,114.13**	**100.00%**	**Aa2 / AA**	**1.92**
TOTAL PORTFOLIO		**38,048,966.00**	**3.32%**	**37,478,932.97**	**4.54%**	**184,426.87**	**(552,818.84)**	**AAA**	**1.65**
TOTAL MARKET VALUE PLUS ACCRUALS						**37,110,541.00**			

Holdings Report

As of March 31, 2023

BCVWD - Reporting Portfolio - Account #10921

CUSIP	Security Description	Par Value/Units	Purchase Date Book Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody/S&P Fitch	Maturity Duration
LAIF									
90LAIF$00	Local Agency Investment Fund State Pool	39,708,375.17	Various 2.88%	39,708,375.17 39,708,375.17	1.00 2.88%	39,708,375.17 207,429.41	100.00% 0.00	NR / NR NR	0.00 0.00
				39,708,375.17		**39,708,375.17**	**100.00%**	**NR / NR**	**0.00**
TOTAL LAIF		**39,708,375.17**	**2.88%**	**39,708,375.17**	**2.88%**	**207,429.41**	**0.00**	**NR**	**0.00**
				39,708,375.17		**39,708,375.17**	**100.00%**	**NR / NR**	**0.00**
TOTAL PORTFOLIO		**39,708,375.17**	**2.88%**	**39,708,375.17**	**2.88%**	**207,429.41**	**0.00**	**NR**	**0.00**
TOTAL MARKET VALUE PLUS ACCRUALS						**39,915,804.58**			



Section 5 | Transactions

Transaction Ledger

As of March 31, 2023

Beaumont Cherry Valley Water District - Account #10920

December 31, 2022 through March 31, 2023

Transaction Type	Settlement Date	CUSIP	Quantity	Security Description	Price	Acq/Disp Yield	Amount	Interest Pur/Sold	Total Amount	Gain/Loss
ACQUISITIONS										
Purchase	01/24/2023	14913R3B1	370,000.00	Caterpillar Financial Service Note 4.8% Due: 01/06/2026	101.231	4.35%	374,554.70	888.00	375,442.70	0.00
Purchase	01/25/2023	58770AAC7	125,000.00	Mercedes-Benz Auto Receivable 2023-1 A3 4.51% Due: 11/15/2027	99.988	4.56%	124,985.00	0.00	124,985.00	0.00
Purchase	02/15/2023	05593AAC3	50,000.00	BMW Vehicle Lease Trust 2023-1 A3 5.16% Due: 11/25/2025	99.998	5.22%	49,998.81	0.00	49,998.81	0.00
Purchase	02/23/2023	3133EPBJ3	725,000.00	Federal Farm Credit Bank Note 4.375% Due: 02/23/2026	99.645	4.50%	722,426.25	0.00	722,426.25	0.00
Purchase	02/23/2023	3133EPBM6	750,000.00	Federal Farm Credit Bank Note 4.125% Due: 08/23/2027	99.458	4.26%	745,935.00	0.00	745,935.00	0.00
Purchase	02/24/2023	43815JAC7	50,000.00	Honda Auto Receivables Owner 2023-1 A3 5.04% Due: 04/21/2027	99.981	5.10%	49,990.71	0.00	49,990.71	0.00
Purchase	03/24/2023	3133EPCF0	750,000.00	FFCB Note 4.5% Due: 03/02/2026	101.445	3.97%	760,837.50	2,062.50	762,900.00	0.00
Subtotal			**2,820,000.00**				**2,828,727.97**	**2,950.50**	**2,831,678.47**	**0.00**
TOTAL ACQUISITIONS			**2,820,000.00**				**2,828,727.97**	**2,950.50**	**2,831,678.47**	**0.00**
DISPOSITIONS										
Sale	01/13/2023	14913R2D8	400,000.00	Caterpillar Financial Service Note 0.65% Due: 07/07/2023	98.001	2.37%	392,004.00	43.33	392,047.33	-4,680.59
Sale	02/22/2023	912828VB3	750,000.00	US Treasury Note 1.75% Due: 05/15/2023	99.316	2.29%	744,873.05	3,589.43	748,462.48	-4,226.00
Sale	02/22/2023	912828ZH6	750,000.00	US Treasury Note 0.25% Due: 04/15/2023	99.359	2.43%	745,195.31	669.64	745,864.95	-2,641.93
Subtotal			**1,900,000.00**				**1,882,072.36**	**4,302.40**	**1,886,374.76**	**-11,548.52**

Transaction Ledger

As of March 31, 2023

Beaumont Cherry Valley Water District - Account #10920

December 31, 2022 through March 31, 2023

Transaction Type	Settlement Date	CUSIP	Quantity	Security Description	Price	Acq/Disp Yield	Amount	Interest Pur/Sold	Total Amount	Gain/Loss
Call	03/05/2023	06051GHF9	400,000.00	Bank of America Corp Callable Note 1X 3/5/2023 Due: 03/05/2024	100.000	3.18%	400,000.00	0.00	400,000.00	0.00
Subtotal			**400,000.00**				**400,000.00**	**0.00**	**400,000.00**	**0.00**
Maturity	03/17/2023	3130ALRG1	400,000.00	FHLB Note 0.125% Due: 03/17/2023	100.000		400,000.00	0.00	400,000.00	0.00
Subtotal			**400,000.00**				**400,000.00**	**0.00**	**400,000.00**	**0.00**
TOTAL DISPOSITIONS			**2,700,000.00**				**2,682,072.36**	**4,302.40**	**2,686,374.76**	**-11,548.52**

Important Disclosures

As of March 31, 2023

2023 Chandler Asset Management, Inc, An Independent Registered Investment Adviser.

Information contained herein is confidential. Prices are provided by ICE Data Services Inc ("IDS"), an independent pricing source. In the event IDS does not provide a price or if the price provided is not reflective of fair market value, Chandler will obtain pricing from an alternative approved third party pricing source in accordance with our written valuation policy and procedures. Our valuation procedures are also disclosed in Item 5 of our Form ADV Part 2A.

Performance results are presented gross-of-advisory fees and represent the client's Total Return. The deduction of advisory fees lowers performance results. These results include the reinvestment of dividends and other earnings. Past performance may not be indicative of future results. Therefore, clients should not assume that future performance of any specific investment or investment strategy will be profitable or equal to past performance levels. All investment strategies have the potential for profit or loss. Economic factors, market conditions or changes in investment strategies, contributions or withdrawals may materially alter the performance and results of your portfolio.

Index returns assume reinvestment of all distributions. Historical performance results for investment indexes generally do not reflect the deduction of transaction and/or custodial charges or the deduction of an investment management fee, the incurrence of which would have the effect of decreasing historical performance results. It is not possible to invest directly in an index.

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This report is provided for informational purposes only and should not be construed as a specific investment or legal advice. The information contained herein was obtained from sources believed to be reliable as of the date of publication, but may become outdated or superseded at any time without notice. Any opinions or views expressed are based on current market conditions and are subject to change. This report may contain forecasts and forward-looking statements which are inherently limited and should not be relied upon as indicator of future results. Past performance is not indicative of future results. This report is not intended to constitute an offer, solicitation, recommendation or advice regarding any securities or investment strategy and should not be regarded by recipients as a substitute for the exercise of their own judgment.

Fixed income investments are subject to interest, credit and market risk. Interest rate risk: the value of fixed income investments will decline as interest rates rise. Credit risk: the possibility that the borrower may not be able to repay interest and principal. Low rated bonds generally have to pay higher interest rates to attract investors willing to take on greater risk. Market risk: the bond market in general could decline due to economic conditions, especially during periods of rising interest rates.

Ratings information have been provided by Moody's, S&P and Fitch through data feeds we believe to be reliable as of the date of this statement, however we cannot guarantee its accuracy.

Security level ratings for U.S. Agency issued mortgage-backed securities ("MBS") reflect the issuer rating because the securities themselves are not rated. The issuing U.S. Agency guarantees the full and timely payment of both principal and interest and carries a AA+/Aaa/AAA by S&P, Moody's and Fitch respectively.

Your qualified custodian bank maintains control of all assets reflected in this statement and we urge you to compare this statement to the one you receive from your qualified custodian. Chandler does not have any authority to withdraw or deposit funds from/to the custodian account.

Benchmark Disclosures

As of March 31, 2023

ICE BofA 1-3 Yr US Treasury Index

The ICE BofA 1-3 Year US Treasury Index tracks the performance of US dollar-denominated sovereign debt publicly issued by the US government in its domestic market. Qualifying securities must have at least one year remaining term to final maturity and less than three years remaining term to final maturity, a fixed coupon schedule, and a minimum amount outstanding of $1 billion. Qualifying securities must have at least 18 months to final maturity at the time of issuance.

Beaumont-Cherry Valley Water District
Regular Board Meeting
June 14, 2023

Item 4c

STAFF REPORT

TO: Board of Directors

FROM: Dan Jaggers, General Manager

SUBJECT: **Grant Activity Quarterly Update**

Staff Recommendation

Direct staff as desired.

Executive Summary

The Board of Directors has directed District staff to pursue grant funding opportunities from all sources and using various resources, including District staff and contracted grant writing services. Tables 1 thru 4 reflect the grant activity until March 31, 2023.

Background

At the October 25, 2018, Engineering Workshop, the Board of Directors approved a contract with Townsend Public Affairs, Inc. (Townsend) for grant writing services. District staff worked with Townsend for three years evaluating grant eligibility requirements, submitting applications for grant funding, providing legislative updates related to COVID-19 during the pandemic, and lobbying for additional funding opportunities in the State and Federal budget. After the contract ended, at the October 28, 2021, Regular Board meeting, the Board of Directors instructed staff to implement the RFP process to attain a grant writing consultant.

At the District's April 13, 2022, Regular Board meeting, the Board of Directors authorized the General Manager to enter into a contract with Townsend for grant writing services. The approval is for an initial one-year agreement with three optional one-year extensions based on annual Board approval.

Tables 1-3 provide details on the Automatic Meter Read/Advanced Metering Infrastructure Deployment Program (AMR/AMI). Table 4 (attached) summarizes the awarded funding and/or agreements related to efforts made by Townsend and District staff.

Table 1 - Current Anticipated Cost Allocation

Item	Description	Cost
1	BOR WaterSMART Grant Funds	$ 1,500,000
2	BCVWD Matching Funds	$ 1,500,000
3	Additional BCVWD Funds or Future Grant Opportunities	$ 2,510,000
	Total Estimated Project Cost	**$ 5,510,000**

Table 2 - Status of Meters upgraded to be AMI compatible

Period	Total number of installed meters (1)	New Installs (2)	Replaced : Maintenance (2)	Replaced : AMR/AMI Project (2)	Total AMI capable meters (1)	% converted to AMI (1)
Beginning Count Sept 2019	19,154				4,957	26%
Oct 2019-Dec 2019	19,349	195	176	55	5,383	28%
Jan 2020-Mar 2020	19,456	107	104	54	5,648	29%
Apr 2020-Jun 2020	19,548	92	149	0	5,889	30%
Jul 2020-Sept 2020	19,660	112	51	190	6,242	32%
Oct 2020-Dec 2020	19,690	30	10	898	7,180	36%
Jan 2021-Mar 2021	19,743	53	4	1,994	9,231	47%
Apr 2021-Jun 2021	19,840	97	15	1,597	10,940	55%
Jul 2021-Sept 2021	19,995	155	8	1,870	12,973	65%
Oct 2021- Dec 2021	20,095	100	18	876	13,967	70%
Jan 2022-Mar 2022	20,291	196	0	1,829	15,990	79%
Apr 2022-Jun 2022	20,445	154	13	1,660	17,458	85%
Jul 2022-Sept 2022	20,709	264	0	832	18,808	91%
Oct-Dec 2022	20,819	110	5	1,244	19,952	96%
Jan-Mar 2023	20,922	103	5	661	20,731	99%

(1) Cumulative total from start of project to end of reporting period

(2) Total is only for current period reported on

Table 3 - Submitted expenses to BOR for 50% Matching reimbursement

Period	Expenditures specific to project	BOR 50% cost share	Allowable administrative costs [1]	Total Maximum Federal contribution [2]
Oct 2019-Sept 2020	$71,811	$35,905	$46	$35,951
Oct 2020-Dec 2020	$302,439	$151,219	$21	$151,240
Jan 2021-Mar 2021	$528,665	$264,332	$96	$264,428
Apr 2021-Jun 2021	$427,098	$213,549	$35	$213,584
Jul 2021-Sept 2021	$564,757	$282,378	$10	$282,388
Oct 2021- Dec 2021	$247,968	$123,984	$1	$123,985
Jan 2022-Mar 2022	$475,108	$237,554	$2	$237,556
Apr 2022-Jun 2022	$469,220	$234,609	$17	$234,626
Jul 2022-Sept 2022	$276,197	$138,098	$0	$138,098
Oct 2022- Dec 2022	$389,999	$194,999	$14	$195,013
Jan 2023-Mar 2023	$205,730	$102,864	$0	$102,864
Total Allowable	**$3,958,991**	**$1,979,491**	**$242**	**$1,979,733**

Attachments

1. Table 4 – Summary of received funding and/or grant agreements

Staff Report prepared by Sylvia Molina, Senior Management Analyst

TABLE 4 - Summary of received funding and/or grant agreements

Funding Program	Procured by	Project	Award	Estimated Project Cost	Project Timeframe	Summary	Status as of 12/31/2022
BOR WaterSMART: Water and Energy Efficiency Grant for Fiscal Years 2020 and 2021	Townsend Public Affairs February 2022	Automatic Meter Read/Advanced Metering Infrastructure Deployment Program (AMR/AMI)	$1.5 million; cost-sharing grant of at least 50%	$5.51 million (see additional detail on tables 2-4)	September 2019 – December 2023	Implementation of conversion from manual to radio read meters.	99% of devices converted. Phase 3 of project (AMI) scheduled for summer 2023
American Rescue Plan Act (ARPA) funding through the County of Riverside	General Manager May 2022	24" 3040 Pressure Zone Cherry Avenue/International Park Road Transmission Pipeline	$ 1,282,900	$ 5,163,000	May 2022-December 2025	24" diameter pipeline to increase the capacity of the water and transmission system.	Design plans approved. CEQA/NEPA and specs pending final approval. Construction pending
American Rescue Plan Act (ARPA) funding through the County of Riverside	General Manager May 2022	"B" Line Upper Edgar Transmission Pipeline and Facilities Project	$ 1,300,000	$ 2,104,900	May 2022-December 2024	Replaces a 10" diameter pipeline with frequent leaks.	Design plans draft completed, pending review. Final draft for CEQA/NEPA submitted.
County of Riverside: Low-Income Household Water Assistance Program (LIHWAP)	Finance Staff April 2022	Outstanding Utility Billing charges (general application)	Total of $10,571.51 awarded; applied to 29 accounts	None to District	July 2022-August 2023	Provides qualifying low-income residents one-time payment of up to $2,000 toward their utility bill.	Ongoing; includes $1,547.56 received in April 2023 for 4 accounts
County of Riverside: Lift to Rise	Finance Staff May 2021	Outstanding Utility Billing charges (general application)	Total of $16,574.79 awarded; applied to 23 accounts	None to District	May 2021-August 2022	Emergency rental assistance, including utilities, for past due balances.	Completed (November 2022)

Funding Program	Procured by	Project	Award	Estimated Project Cost	Project Timeframe	Summary	Status as of 12/31/2022
JPIA Risk Control Program	Operations staff March 2021	Communication Upgrade Project (general application)	$ 10,000	$ 32,618	2021- 2022	For the purchase of handheld radios deployed to all field staff, HR, management, and the District's main office.	Completed (May 2022)
California Water and Wastewater Arrearage Payment Program, funded by the State Water Resources Control Board using federal ARPA funds	Finance Staff December 2021	Outstanding Utility Billing charges from March 3, 2020 to December 31, 2021	$ 165,761	$ 123,244	2020-2022	Provided funds for community water systems that have accrued residential and commercial customer arrearages during the COVID-19 pandemic relief period from March 3, 2020, to June 15, 2021.	Completed (April 2022)

Beaumont-Cherry Valley Water District
Year-To-Date Analysis of Electric Cost to Pump Groundwater
Through March
Year-Over-Year Comparison

Total Electric Bill Per AF Produced					
WELL[1]	2023	2022	2021	2020	2019
CANYON WELLS					
WELL RR1	$ -	$ -	$ -	$ -	$ -
WELL 4A	$ 56.07	$ 86.63	$ 67.06	$ -	$ 35.64
WELL 5	$ 41.63	$ 45.10	$ 38.99	$ 21.90	$ 26.72
WELL 6	$ 34.86	$ 50.96	$ 60.35	$ 68.98	$ 85.23
WELL 9A	$ -	$ -	$ -	$ -	$ -
WELL 10	$ 112.56	$ -	$ 272.44	$ 154.45	$ -
WELL 11	$ 287.48	$ 373.81	$ 107.65	$ 128.62	$ -
WELL 12/13	$ 62.98	$ 95.04	$ 59.85	$ 43.45	$ 57.12
WELL 14	$ 165.40	$ 163.03	$ -	$ 448.33	$ 302.27
WELL 18	$ -	$ -	$ 70.96	$ 47.06	$ -
WELL 19	$ 34.26	$ 134.28	$ 313.81	$ 56.90	$ 41.62
WELL 20	$ 86.33	$ 74.45	$ 60.52	$ 37.14	$ 32.57
TOTAL CANYON WELLS	*$ 61.70*	*$ 86.65*	*$ 67.55*	*$ 69.30*	*$ 56.24*
CITY WELLS					
WELL 3	$ 1,059.99	$ 154.58	$ 301.96	$ 244.92	$ -
WELL 16	$ 357.83	$ 130.73	$ 593.27	$ 215.59	$ -
WELL 21	$ 157.24	$ 120.87	$ 107.66	$ 100.85	$ 83.38
WELL 22	$ 217.99	$ 151.69	$ 330.91	$ 240.17	$ -
WELL 23	$ 233.45	$ -	$ 197.69	$ 141.50	$ 235.74
WELL 24	$ 154.75	$ 166.76	$ -	$ 96.88	$ 148.44
WELL 25	$ 159.61	$ 121.41	$ 161.98	$ 152.23	$ 159.07
WELL 26	$ 307.33	$ 150.72	$ 134.65	$ 105.41	$ 257.28
WELL 29	$ -	$ -	$ 198.67	$ 330.18	$ 3,062.73
TOTAL CITY WELLS	*$ 197.80*	*$ 140.23*	*$ 172.49*	*$ 138.40*	*$ 179.98*
BOOSTER STATIONS - NO ADDITIONAL PRODUCTION					
BOOSTERS 21A & B	$ -	$ -	$ -	$ -	$ -
HIGHLAND SPRINGS	$ -	$ -	$ -	$ -	$ -
NOBLE BOOSTER	$ -	$ -	$ -	$ -	$ -
UPPER EDGAR BOOSTER	$ -	$ -	$ -	$ -	$ -
12TH & PALM BOOSTERS	$ -	$ -	$ -	$ -	$ -
4A BOOSTER	$ -	$ -	$ -	$ -	$ -
TOTAL BOOSTER STATIONS	*$ 7.31*	*$ 9.66*	*$ 7.50*	*$ 5.23*	*$ 6.27*

[1] Data is still being aggregated and consolidated - SCE billing for some facilities can be behind by a month or more

Beaumont-Cherry Valley Water District
Year-To-Date Analysis of Electric Cost to Pump Groundwater
Through March 2023

WELL[(1)]	CCF Produced	AF Produced	Total Electric Bill	Total Electric Bill Per CCF Produced	Total Electric Bill Per AF Produced
CANYON WELLS					
WELL RR1	-	-	$ -	$ -	$ -
WELL 4A	45,321	104.0427	$ 5,833.37	$ 0.13	$ 56.07
WELL 5	22,366	51.3448	$ 2,137.37	$ 0.10	$ 41.63
WELL 6	16,987	38.9970	$ 1,359.28	$ 0.08	$ 34.86
WELL 9A	-	-	$ (9.34)	$ -	$ -
WELL 10	9,982	22.9157	$ 2,579.33	$ 0.26	$ 112.56
WELL 11	1,408	3.2330	$ 929.44	$ 0.66	$ 287.48
WELL 12/13	49,740	114.1864	$ 7,191.46	$ 0.14	$ 62.98
WELL 14	11,710	26.8820	$ 4,446.17	$ 0.38	$ 165.40
WELL 18	6,951	15.9582	$ -	$ -	$ -
WELL 19	23,775	54.5787	$ 1,869.74	$ 0.08	$ 34.26
WELL 20	5,764	13.2323	$ 1,142.32	$ 0.20	$ 86.33
TOTAL CANYON WELLS	*194,004*	*445.3710*	*$ 27,479.14*	*$ 0.14*	*$ 61.70*
CITY WELLS					
WELL 3	5,280	12.1212	$ 12,848.33	$ 2.43	$ 1,059.99
WELL 16	17,596	40.3949	$ 14,454.49	$ 0.82	$ 357.83
WELL 21	159,806	366.8641	$ 57,685.15	$ 0.36	$ 157.24
WELL 22	69,636	159.8623	$ 34,849.16	$ 0.50	$ 217.99
WELL 23	225,571	517.8398	$ 120,888.50	$ 0.54	$ 233.45
WELL 24	273,279	627.3623	$ 97,083.99	$ 0.36	$ 154.75
WELL 25	233,270	535.5147	$ 85,472.32	$ 0.37	$ 159.61
WELL 26	35,111	80.6038	$ 24,772.34	$ 0.71	$ 307.33
WELL 29	-	-	$ 14,897.40	$ -	$ -
TOTAL CITY WELLS	*1,019,549*	*2,340.5629*	*$ 462,951.68*	*$ 0.45*	*$ 197.80*
BOOSTER STATIONS - NO ADDITIONAL PRODUCTION					
BOOSTERS 21A & B			$ 12,447.99		
HIGHLAND SPRINGS			$ 995.48		
NOBLE BOOSTER			$ 2,435.58		
UPPER EDGAR BOOSTER			$ 459.46		
12TH & PALM BOOSTERS			$ 3,808.59		
4A BOOSTER			$ 214.57		
TOTAL BOOSTER STATIONS	*1,213,553*	*2,785.9339*	*$ 20,361.67*	*$ 0.02*	*$ 7.31*

(1) Data is still being aggregated and consolidated - SCE billing for some facilities can be behind by a month or more

Beaumont-Cherry Valley Water District
Year-To-Date Analysis of Electric Cost to Pump Groundwater
Through March 2022

WELL	CCF Produced	AF Produced	Total Electric Bill	Total Electric Bill Per CCF Produced	Total Electric Bill Per AF Produced
CANYON WELLS					
WELL RR1	-	-	$ -	$ -	$ -
WELL 4A	35,003	80.3558	$ 6,961.08	$ 0.20	$ 86.63
WELL 5	17,566	40.3264	$ 1,818.79	$ 0.10	$ 45.10
WELL 6	20,767	47.6745	$ 2,429.35	$ 0.12	$ 50.96
WELL 9A	-	-	$ 55.49	$ -	$ -
WELL 10	-	-	$ 210.62	$ -	$ -
WELL 11	1,365	3.1336	$ 1,171.37	$ 0.86	$ 373.81
WELL 12/13	18,331	42.0824	$ 3,999.41	$ 0.22	$ 95.04
WELL 14	7,788	17.8781	$ 2,914.61	$ 0.37	$ 163.03
WELL 18	-	-	$ 210.62	$ -	$ -
WELL 19	4,228	9.7050	$ 1,303.20	$ 0.31	$ 134.28
WELL 20	6,401	14.6949	$ 1,094.09	$ 0.17	$ 74.45
TOTAL CANYON WELLS	*111,449*	*255.8508*	*$ 22,168.63*	*$ 0.20*	*$ 86.65*
CITY WELLS					
WELL 3	48,920	112.3049	$ 17,360.17	$ 0.35	$ 154.58
WELL 16	48,449	111.2236	$ 14,539.92	$ 0.30	$ 130.73
WELL 21	185,939	426.8572	$ 51,595.44	$ 0.28	$ 120.87
WELL 22	114,261	262.3072	$ 39,789.48	$ 0.35	$ 151.69
WELL 23	-	-	$ 2,539.96	$ -	$ -
WELL 24	198,080	454.7291	$ 75,831.07	$ 0.38	$ 166.76
WELL 25	335,836	770.9730	$ 93,604.12	$ 0.28	$ 121.41
WELL 26	83,013	190.5716	$ 28,722.02	$ 0.35	$ 150.72
WELL 29	-	-	$ 2,605.85	$ -	$ -
TOTAL CITY WELLS	*1,014,498*	*2,328.9666*	*$ 326,588.03*	*$ 0.32*	*$ 140.23*
BOOSTER STATIONS - NO ADDITIONAL PRODUCTION					
BOOSTERS 21A & B			$ 15,249.14		
HIGHLAND SPRINGS			$ 822.47		
NOBLE BOOSTER			$ 3,236.43		
UPPER EDGAR BOOSTER			$ 394.09		
12TH & PALM BOOSTERS			$ 5,054.44		
4A BOOSTER			$ 218.01		
TOTAL BOOSTER STATIONS	*1,125,946*	*2,584.8174*	*$ 24,974.58*	*$ 0.02*	*$ 9.66*

Beaumont-Cherry Valley Water District
Year-To-Date Analysis of Electric Cost to Pump Groundwater
Through March 2021

WELL	CCF Produced	AF Produced	Total Electric Bill	Total Electric Bill Per CCF Produced	Total Electric Bill Per AF Produced
CANYON WELLS					
WELL RR1	-	-	$ -	$ -	$ -
WELL 4A	41,653	95.6221	$ 6,412.33	$ 0.15	$ 67.06
WELL 5	17,503	40.1807	$ 1,566.71	$ 0.09	$ 38.99
WELL 6	13,582	31.1798	$ 1,881.68	$ 0.14	$ 60.35
WELL 9A	-	-	$ 41.52	$ -	$ -
WELL 10	1,297	2.9782	$ 811.37	$ 0.63	$ 272.44
WELL 11	4,313	9.9006	$ 1,065.76	$ 0.25	$ 107.65
WELL 12/13	26,447	60.7142	$ 3,633.77	$ 0.14	$ 59.85
WELL 14	-	-	$ 179.74	$ -	$ -
WELL 18	6,038	13.8616	$ 983.64	$ 0.16	$ 70.96
WELL 19	1,252	2.8744	$ 902.01	$ 0.72	$ 313.81
WELL 20	6,080	13.9575	$ 844.69	$ 0.14	$ 60.52
TOTAL CANYON WELLS	*118,165*	*271.2691*	*$ 18,323.22*	*$ 0.16*	*$ 67.55*
CITY WELLS					
WELL 3	8,868	20.3581	$ 6,147.26	$ 0.69	$ 301.96
WELL 16	4,824	11.0744	$ 6,570.07	$ 1.36	$ 593.27
WELL 21	141,212	324.1781	$ 34,900.24	$ 0.25	$ 107.66
WELL 22	15,036	34.5179	$ 11,422.46	$ 0.76	$ 330.91
WELL 23	151,311	347.3623	$ 68,668.87	$ 0.45	$ 197.69
WELL 24	-	-	$ 1,937.91	$ -	$ -
WELL 25	263,056	603.8930	$ 97,815.92	$ 0.37	$ 161.98
WELL 26	92,322	211.9421	$ 28,537.61	$ 0.31	$ 134.65
WELL 29	198,421	455.5119	$ 90,495.22	$ 0.46	$ 198.67
TOTAL CITY WELLS	*875,050*	*2,008.8379*	*$ 346,495.56*	*$ 0.40*	*$ 172.49*
BOOSTER STATIONS - NO ADDITIONAL PRODUCTION					
BOOSTERS 21A & B			$ 11,684.86		
HIGHLAND SPRINGS			$ 637.74		
NOBLE BOOSTER			$ 2,066.28		
UPPER EDGAR BOOSTER			$ 290.31		
12TH & PALM BOOSTERS			$ 2,255.20		
4A BOOSTER			$ 167.94		
TOTAL BOOSTER STATIONS	*993,215*	*2,280.1069*	*$ 17,102.33*	*$ 0.02*	*$ 7.50*

Beaumont-Cherry Valley Water District
Year-To-Date Analysis of Electric Cost to Pump Groundwater
Through March 2020

WELL	CCF Produced	AF Produced	Total Electric Bill	Total Electric Bill Per CCF Produced	Total Electric Bill Per AF Produced
CANYON WELLS					
WELL RR1	-	-	$ 64.57	$ -	$ -
WELL 4A	-	-	$ 123.12	$ -	$ -
WELL 5	29,606	67.9667	$ 1,488.62	$ 0.05	$ 21.90
WELL 6	12,354	28.3607	$ 1,956.42	$ 0.16	$ 68.98
WELL 9A	-	-	$ 34.54	$ -	$ -
WELL 10	2,110	4.8444	$ 748.22	$ 0.35	$ 154.45
WELL 11	740	1.6977	$ 218.36	$ 0.30	$ 128.62
WELL 12/13	33,459	76.8101	$ 3,337.09	$ 0.10	$ 43.45
WELL 14	6,548	15.0326	$ 6,739.64	$ 1.03	$ 448.33
WELL 18	9,465	21.7282	$ 1,022.59	$ 0.11	$ 47.06
WELL 19	7,719	17.7208	$ 1,008.32	$ 0.13	$ 56.90
WELL 20	6,957	15.9706	$ 593.12	$ 0.09	$ 37.14
TOTAL CANYON WELLS	*108,957*	*250.1318*	*$ 17,334.61*	*$ 0.16*	*$ 69.30*
CITY WELLS					
WELL 3	12,750	29.2700	$ 7,168.87	$ 0.56	$ 244.92
WELL 16	12,229	28.0739	$ 6,052.48	$ 0.49	$ 215.59
WELL 21	133,513	306.5037	$ 30,910.58	$ 0.23	$ 100.85
WELL 22	10,018	22.9982	$ 5,523.48	$ 0.55	$ 240.17
WELL 23	203,419	466.9858	$ 66,077.81	$ 0.32	$ 141.50
WELL 24	186,965	429.2126	$ 41,580.82	$ 0.22	$ 96.88
WELL 25	144,341	331.3602	$ 50,444.57	$ 0.35	$ 152.23
WELL 26	71,260	163.5894	$ 17,243.70	$ 0.24	$ 105.41
WELL 29	47,846	109.8393	$ 36,266.95	$ 0.76	$ 330.18
TOTAL CITY WELLS	*822,340*	*1,887.8330*	*$ 261,269.26*	*$ 0.32*	*$ 138.40*
BOOSTER STATIONS - NO ADDITIONAL PRODUCTION					
BOOSTERS 21A & B			$ 7,830.88		
HIGHLAND SPRINGS			$ 623.70		
NOBLE BOOSTER			$ 969.36		
UPPER EDGAR BOOSTER			$ 223.14		
12TH & PALM BOOSTERS			$ 1,417.18		
4A BOOSTER			$ 123.29		
TOTAL BOOSTER STATIONS	*931,297*	*2,137.9647*	*$ 11,187.55*	*$ 0.01*	*$ 5.23*

Beaumont-Cherry Valley Water District
Year-To-Date Analysis of Electric Cost to Pump Groundwater
Through March 2019

WELL	CCF Produced	AF Produced	Total Electric Bill	Total Electric Bill Per CCF Produced	Total Electric Bill Per AF Produced
CANYON WELLS					
WELL RR1	-	-	$ 96.65	$ -	$ -
WELL 4A	70,384	161.5794	$ 5,758.35	$ 0.08	$ 35.64
WELL 5	18,910	43.4105	$ 1,159.73	$ 0.06	$ 26.72
WELL 6	8,384	19.2468	$ 1,640.49	$ 0.20	$ 85.23
WELL 9A	-	-	$ 70.05	$ -	$ -
WELL 10	0	0.0002	$ 197.77	$ -	$ -
WELL 11	182	0.4171	$ 383.68	$ 2.11	$ -
WELL 12/13	19,590	44.9722	$ 2,569.03	$ 0.13	$ 57.12
WELL 14	7,142	16.3958	$ 4,955.96	$ 0.69	$ 302.27
WELL 18	-	-	$ 129.45	$ -	$ -
WELL 19	9,614	22.0696	$ 918.51	$ 0.10	$ 41.62
WELL 20	10,167	23.3400	$ 760.09	$ 0.07	$ 32.57
TOTAL CANYON WELLS	*144,372*	*331.4316*	*$ 18,639.76*	*$ 0.13*	*$ 56.24*
CITY WELLS					
WELL 3	255	0.5854	$ 3,591.19	$ 14.08	$ -
WELL 16	232	0.5326	$ 627.51	$ 2.70	$ -
WELL 21	185,287	425.3604	$ 35,467.87	$ 0.19	$ 83.38
WELL 22	-	-	$ 668.01	$ -	$ -
WELL 23	100,538	230.8035	$ 54,409.83	$ 0.54	$ 235.74
WELL 24	106,887	245.3788	$ 36,423.75	$ 0.34	$ 148.44
WELL 25	214,695	492.8719	$ 78,400.79	$ 0.37	$ 159.07
WELL 26	18,248	41.8916	$ 10,777.96	$ 0.59	$ 257.28
WELL 29	5,794	13.3012	$ 40,737.93	$ 7.03	$ 3,062.73
TOTAL CITY WELLS	*631,936*	*1,450.7254*	*$ 261,104.84*	*$ 0.41*	*$ 179.98*
BOOSTER STATIONS - NO ADDITIONAL PRODUCTION					
BOOSTERS 21A & B			$ 7,214.47		
HIGHLAND SPRINGS			$ 464.44		
NOBLE BOOSTER			$ 2,112.55		
UPPER EDGAR BOOSTER			$ 306.95		
12TH & PALM BOOSTERS			$ 943.93		
4A BOOSTER			$ 130.81		
TOTAL BOOSTER STATIONS	*776,308*	*1,782.1570*	*$ 11,173.15*	*$ 0.01*	*$ 6.27*

General Ledger

Budget Variance Revenue

User: wclayton
Printed: 5/24/2023 1:11:24 PM
Period 04 - 04
Fiscal Year 2023

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

Account Number	Description	Budget	Period Amt	End Bal	Variance	% Avail/ Uncollect
50	**GENERAL**					
01-50-510-419051	Grant Revenue	$ 784,000.00	$ 55,616.26	$ 55,616.26	$ 728,383.74	92.91%
	Grant Rev	**$ 784,000.00**	**$ 55,616.26**	**$ 55,616.26**	**$ 728,383.74**	**92.91%**
01-50-510-490001	Interest Income - Bonita Vista	$ 1,000.00	$ 42.00	$ 88.29	$ 911.71	91.17%
01-50-510-490011	Interest Income - Fairway Cnyn	$ 252,000.00	$ -	$ -	$ 252,000.00	100.00%
01-50-510-490021	Interest Income - General	$ 231,000.00	$ 341,907.74	$ 490,958.96	$ (259,958.96)	-112.54%
01-50-510-490041	Rlzd Gain/Loss on Investment	$ -	$ (11,548.52)	$ (11,548.52)	$ 11,548.52	0.00%
01-50-510-490051	Net Amort/Accret on Investment	$ -	$ 129,417.42	$ 129,417.42	$ (129,417.42)	0.00%
	Interest Income	**$ 484,000.00**	**$ 459,818.64**	**$ 608,916.15**	**$ (124,916.15)**	**-25.81%**
01-50-510-481001	Capacity Fees-Wells	$ 279,000.00	$ 5,808.00	$ 15,972.00	$ 263,028.00	94.28%
01-50-510-481006	Cap Fees-Water Rights (SWP)	$ 177,000.00	$ 3,675.00	$ 10,106.25	$ 166,893.75	94.29%
01-50-510-481012	Cap Fees-Water Treatment Plant	$ 133,000.00	$ 2,763.00	$ 7,598.25	$ 125,401.75	94.29%
01-50-510-481018	Cap Fees-Local Water Resources	$ 70,000.00	$ 1,455.00	$ 4,001.25	$ 65,998.75	94.28%
01-50-510-481024	Cap Fees-Recycled Water	$ 202,000.00	$ 35,070.50	$ 42,431.00	$ 159,569.00	78.99%
01-50-510-481030	Cap Fees-Transmission	$ 226,000.00	$ 4,704.00	$ 12,936.00	$ 213,064.00	94.28%
01-50-510-481036	Cap Fees-Storage	$ 289,000.00	$ 6,024.00	$ 16,566.00	$ 272,434.00	94.27%
01-50-510-481042	Cap Fees-Booster	$ 20,000.00	$ 417.00	$ 1,146.75	$ 18,853.25	94.27%
01-50-510-481048	Cap Fees-Pressure Reducing Stn	$ 11,000.00	$ 213.00	$ 585.75	$ 10,414.25	94.68%
01-50-510-481054	Cap Fees-Miscellaneous Project	$ 9,000.00	$ 186.00	$ 511.50	$ 8,488.50	94.32%
01-50-510-481060	Cap Fees-Financing Costs	$ 44,000.00	$ 957.24	$ 2,558.49	$ 41,441.51	94.19%
01-50-510-485001	Front Footage Fees	$ 24,000.00	$ 1,123.20	$ 6,739.20	$ 17,260.80	71.92%
	Non-Operating Revenue	**$ 1,484,000.00**	**$ 62,395.94**	**$ 121,152.44**	**$ 1,362,847.56**	**91.84%**
01-50-510-410100	Sales	$ 6,510,500.00	$ 147,467.46	$ 1,013,376.89	$ 5,497,123.11	84.43%
01-50-510-410151	Agricultural Irrigation Sales	$ 20,000.00	$ -	$ 7,303.23	$ 12,696.77	63.48%
01-50-510-410171	Construction Sales	$ 201,000.00	$ 1,234.79	$ 9,646.93	$ 191,353.07	95.20%
01-50-510-413001	Backflow Administration Charge	$ 64,000.00	$ 7,042.26	$ 20,754.68	$ 43,245.32	67.57%
01-50-510-413011	Fixed Meter Charges	$ 4,958,500.00	$ 442,232.26	$ 1,702,633.12	$ 3,255,866.88	65.66%
01-50-510-413021	Meter Fees	$ 300,000.00	$ 32,088.00	$ 107,860.00	$ 192,140.00	64.05%
01-50-510-415001	SGPWA Importation Charges	$ 4,072,500.00	$ 108,950.20	$ 727,506.52	$ 3,344,993.48	82.14%
01-50-510-415011	SCE Power Charges	$ 2,227,500.00	$ 63,554.16	$ 424,378.68	$ 1,803,121.32	80.95%
01-50-510-417001	2nd Notice Charges	$ 49,000.00	$ 6,565.00	$ 28,705.00	$ 20,295.00	41.42%
01-50-510-417011	3rd Notice Charges	$ 63,000.00	$ 9,385.00	$ 33,250.00	$ 29,750.00	47.22%
01-50-510-417021	Account Reinstatement Fees	$ 50,000.00	$ 200.00	$ 12,450.00	$ 37,550.00	75.10%
01-50-510-417031	Lien Processing Fees	$ 8,000.00	$ 340.00	$ 3,980.00	$ 4,020.00	50.25%
01-50-510-417041	Credit Check Processing Fees	$ 23,000.00	$ 1,540.00	$ 5,700.00	$ 17,300.00	75.22%
01-50-510-417051	Return Check Fees	$ 5,000.00	$ 850.00	$ 2,025.00	$ 2,975.00	59.50%
01-50-510-417061	Customer Damage/Upgrade Charge	$ 22,000.00	$ 12,540.00	$ 52,082.00	$ (30,082.00)	-136.74%
01-50-510-417071	After-Hours Call Out Charges	$ 4,000.00	$ 200.00	$ 1,200.00	$ 2,800.00	70.00%
01-50-510-417081	Bench Test Fees (Credits)	$ -	$ 100.00	$ 300.00	$ (300.00)	0.00%
01-50-510-417091	Credit Card Processing Fees	$ 93,000.00	$ 9,254.04	$ 28,180.15	$ 64,819.85	69.70%
01-50-510-419001	Rebates and Reimbursements	$ -	$ -	$ -	$ -	0.00%
01-50-510-419011	Development Income	$ 226,000.00	$ 19,503.80	$ 74,787.96	$ 151,212.04	66.91%
01-50-510-419012	Development Income - GIS	$ 308,000.00	$ -	$ -	$ 308,000.00	100.00%
01-50-510-419031	Well Maintenance Reimbursement	$ 85,000.00	$ 61,799.42	$ 61,799.42	$ 23,200.58	27.29%
01-50-510-419061	Miscellaneous Income	$ 1,000.00	$ -	$ -	$ 1,000.00	100.00%
	Operating Revenue	**$ 19,291,000.00**	**$ 924,846.39**	**$ 4,317,919.58**	**$ 14,973,080.42**	**77.62%**
01-50-510-471001	Maint Fees - 12303 Oak Glen Rd	$ 10,000.00	$ -	$ 2,599.36	$ 7,400.64	74.01%
01-50-510-471011	Maint Fees - 13695 Oak Glen Rd	$ 7,000.00	$ 566.52	$ 2,220.92	$ 4,779.08	68.27%
01-50-510-471021	Maint Fees - 13697 Oak Glen Rd	$ 8,000.00	$ 632.62	$ 2,483.38	$ 5,516.62	68.96%
01-50-510-471031	Maint Fees - 9781 AveMiravilla	$ 6,000.00	$ 525.22	$ 2,056.92	$ 3,943.08	65.72%
01-50-510-471101	Utilities - 12303 Oak Glen Rd	$ 5,000.00	$ (230.05)	$ 1,038.17	$ 3,961.83	79.24%
01-50-510-471111	Utilities - 13695 Oak Glen Rd	$ 5,000.00	$ 152.00	$ 1,774.49	$ 3,225.51	64.51%
01-50-510-471121	Utilities - 13697 Oak Glen Rd	$ 5,000.00	$ 198.50	$ 2,215.43	$ 2,784.57	55.69%
01-50-510-471131	Utilities - 9781 Ave Miravilla	$ 4,000.00	$ 139.15	$ 1,354.09	$ 2,645.91	66.15%
	Rent/Utilities	**$ 50,000.00**	**$ 1,983.96**	**$ 15,742.76**	**$ 34,257.24**	**68.51%**
Revenue Total		**$ 22,093,000.00**	**$ 1,504,661.19**	**$ 5,119,347.19**	**$ 16,973,652.81**	**76.83%**

General Ledger
Budget Variance Expense

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Period 04 - 04
Fiscal Year 2023

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

Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/ Uncollect
10	**BOARD OF DIRECTORS**						
01-10-110-500101	Board of Directors Fees	$ 95,500.00	$ 4,485.00	$ 26,325.00	$ 69,175.00	$ -	72.43%
01-10-110-500115	Social Security	$ 6,000.00	$ 278.07	$ 1,632.15	$ 4,367.85	$ -	72.80%
01-10-110-500120	Medicare	$ 1,500.00	$ 65.04	$ 381.72	$ 1,118.28	$ -	74.55%
01-10-110-500125	Health Insurance	$ 75,500.00	$ 3,881.61	$ 15,526.44	$ 59,973.56	$ -	79.44%
01-10-110-500140	Life Insurance	$ 2,000.00	$ 9.71	$ 38.84	$ 1,961.16	$ -	98.06%
01-10-110-500143	EAP Program	$ 500.00	$ 9.30	$ 37.20	$ 462.80	$ -	92.56%
01-10-110-500145	Workers' Compensation	$ 1,000.00	$ 22.92	$ 156.04	$ 843.96	$ -	84.40%
01-10-110-500175	Training/Education/Mtgs/Travel	$ 26,500.00	$ 100.00	$ 8,780.50	$ 17,719.50	$ -	66.87%
	Board of Directors Personnel	**$ 208,500.00**	**$ 8,851.65**	**$ 52,877.89**	**$ 155,622.11**	**$ -**	**74.64%**
01-10-110-550043	Supplies-Other	$ 1,000.00	$ 56.02	$ 65.40	$ 934.60	$ -	93.46%
	Board of Directors Materials & Supplies	**$ 1,000.00**	**$ 56.02**	**$ 65.40**	**$ 934.60**	**$ -**	**93.46%**
01-10-110-550012	Election Expenses	$ 87,000.00	$ 3,632.90	$ 3,638.90	$ 83,361.10	$ -	95.82%
01-10-110-550051	Advertising/Legal Notices	$ 2,500.00	$ -	$ -	$ 2,500.00	$ -	100.00%
	Board of Directors Services	**$ 89,500.00**	**$ 3,632.90**	**$ 3,638.90**	**$ 85,861.10**	**$ -**	**95.93%**
Expense Total	**BOARD OF DIRECTORS**	**$ 299,000.00**	**$ 12,540.57**	**$ 56,582.19**	**$ 242,417.81**	**$ -**	**81.08%**
20	**ENGINEERING**						
01-20-210-500105	Labor	$ 576,050.00	$ 23,895.79	$ 121,961.66	$ 454,088.34	$ -	78.83%
01-20-210-500114	Incentive Pay	$ 6,000.00	$ -	$ -	$ 6,000.00	$ -	100.00%
01-20-210-500115	Social Security	$ 43,000.00	$ 1,820.13	$ 8,362.85	$ 34,637.15	$ -	80.55%
01-20-210-500120	Medicare	$ 10,500.00	$ 425.66	$ 1,949.48	$ 8,550.52	$ -	81.43%
01-20-210-500125	Health Insurance	$ 101,000.00	$ 4,618.54	$ 24,380.48	$ 76,619.52	$ -	75.86%
01-20-210-500140	Life Insurance	$ 1,000.00	$ 40.55	$ 198.92	$ 801.08	$ -	80.11%
01-20-210-500143	EAP Program	$ 500.00	$ 5.58	$ 33.48	$ 466.52	$ -	93.30%
01-20-210-500145	Workers' Compensation	$ 5,500.00	$ 199.90	$ 993.11	$ 4,506.89	$ -	81.94%
01-20-210-500150	Unemployment Insurance	$ 8,500.00	$ -	$ -	$ 8,500.00	$ -	100.00%
01-20-210-500155	Retirement/CalPERS	$ 80,500.00	$ 3,939.82	$ 17,472.54	$ 63,027.46	$ -	78.29%
01-20-210-500165	Uniforms and Employee Benefits	$ 500.00	$ -	$ -	$ 500.00	$ -	100.00%
01-20-210-500175	Training/Education/Mtgs/Travel	$ 8,000.00	$ -	$ 419.00	$ 7,581.00	$ -	94.76%
01-20-210-500180	Accrued Sick Leave Expense	$ 31,000.00	$ 250.22	$ 3,083.57	$ 27,916.43	$ -	90.05%
01-20-210-500185	Accrued Vacation Leave Expense	$ 28,500.00	$ 1,748.54	$ 3,602.14	$ 24,897.86	$ -	87.36%
01-20-210-500187	Accrued Leave Payments	$ 42,000.00	$ 3,446.84	$ 5,734.03	$ 36,265.97	$ -	86.35%
01-20-210-500195	CIP Related Labor	$ (225,000.00)	$ (2,856.97)	$ (9,872.76)	$ (215,127.24)	$ -	95.61%
	Engineering Personnel	**$ 717,550.00**	**$ 37,534.60**	**$ 178,318.50**	**$ 539,231.50**	**$ -**	**75.15%**
01-20-210-540048	Permits, Fees & Licensing	$ 3,000.00	$ -	$ -	$ 3,000.00	$ -	100.00%
01-20-210-550029	Administrative Expenses	$ 5,000.00	$ -	$ 3,693.40	$ 1,306.60	$ -	26.13%
01-20-210-550046	Office Equipment	$ 6,000.00	$ -	$ -	$ 6,000.00	$ -	100.00%
	Engineering Materials & Supplies	**$ 14,000.00**	**$ -**	**$ 3,693.40**	**$ 10,306.60**	**$ -**	**73.62%**
01-20-210-500190	Temporary Labor	$ 5,950.00	$ -	$ 5,903.65	$ 46.35	$ -	0.78%
01-20-210-540014	Development Reimbursable GIS	$ 50,000.00	$ -	$ 13,860.00	$ 36,140.00	$ -	72.28%
01-20-210-550030	Membership Dues	$ 2,000.00	$ -	$ 310.00	$ 1,690.00	$ -	84.50%
01-20-210-550051	Advertising/Legal Notices	$ 5,000.00	$ -	$ 724.00	$ 4,276.00	$ -	85.52%
01-20-210-580031	Outside Engineering	$ 60,000.00	$ 4,446.67	$ 8,320.01	$ 51,679.99	$ -	86.13%
01-20-210-580032	CIP Related Outside Engineering	$ (42,000.00)	$ -	$ -	$ (42,000.00)	$ -	100.00%
	Engineering Services	**$ 80,950.00**	**$ 4,446.67**	**$ 29,117.66**	**$ 51,832.34**	**$ -**	**64.03%**
Expense Total	**ENGINEERING**	**$ 812,500.00**	**$ 41,981.27**	**$ 211,129.56**	**$ 601,370.44**	**$ -**	**74.01%**
30	**FINANCE & ADMIN SERVICES**						
01-30-310-500105	Labor	$ 1,353,500.00	$ 95,139.01	$ 381,488.86	$ 972,011.14	$ -	71.81%
01-30-310-500109	FLSA Overtime	$ 500.00	$ -	$ -	$ 500.00	$ -	100.00%
01-30-310-500110	Overtime	$ 11,000.00	$ 864.02	$ 3,739.26	$ 7,260.74	$ -	66.01%
01-30-310-500111	Double Time	$ 2,500.00	$ -	$ 479.63	$ 2,020.37	$ -	80.81%
01-30-310-500114	Incentive Pay	$ 18,000.00	$ 50.00	$ 50.00	$ 17,950.00	$ -	99.72%
01-30-310-500115	Social Security	$ 102,500.00	$ 6,338.21	$ 25,268.01	$ 77,231.99	$ -	75.35%
01-30-310-500120	Medicare	$ 24,000.00	$ 1,482.32	$ 5,909.45	$ 18,090.55	$ -	75.38%
01-30-310-500125	Health Insurance	$ 333,000.00	$ 21,171.22	$ 80,845.78	$ 252,154.22	$ -	75.72%
01-30-310-500130	CalPERS Health Admin Costs	$ 2,500.00	$ 249.51	$ 960.03	$ 1,539.97	$ -	61.60%
01-30-310-500140	Life Insurance	$ 2,500.00	$ 159.98	$ 615.45	$ 1,884.55	$ -	75.38%
01-30-310-500143	EAP Program	$ 1,000.00	$ 26.04	$ 101.06	$ 898.94	$ -	89.89%
01-30-310-500145	Workers' Compensation	$ 11,000.00	$ 669.13	$ 2,660.29	$ 8,339.71	$ -	75.82%
01-30-310-500150	Unemployment Insurance	$ 20,000.00	$ -	$ -	$ 20,000.00	$ -	100.00%
01-30-310-500155	Retirement/CalPERS	$ 255,500.00	$ 18,211.49	$ 76,562.60	$ 178,937.40	$ -	70.03%
01-30-310-500161	Estimated Current Year OPEB	$ 215,000.00	$ -	$ -	$ 215,000.00	$ -	100.00%
01-30-310-500165	Uniforms & Employee Benefits	$ 1,000.00	$ -	$ -	$ 1,000.00	$ -	100.00%
01-30-310-500175	Training/Education/Mtgs/Travel	$ 40,500.00	$ 777.07	$ 8,783.23	$ 31,716.77	$ -	78.31%
01-30-310-500180	Accrued Sick Leave Expense	$ 71,500.00	$ 3,298.20	$ 8,411.60	$ 63,088.40	$ -	88.24%
01-30-310-500185	Accrued Vacation Leave Expense	$ 106,500.00	$ 2,604.43	$ 6,770.16	$ 99,729.84	$ -	93.64%
01-30-310-500187	Accrued Leave Payments	$ 111,500.00	$ 2,170.82	$ 9,231.78	$ 102,268.22	$ -	91.72%
01-30-310-500195	CIP Related Labor	$ (16,000.00)	$ -	$ -	$ (16,000.00)	$ -	100.00%
01-30-310-560000	GASB 68 Pension Expense	$ 222,000.00	$ -	$ -	$ 222,000.00	$ -	100.00%
01-30-320-500105	Labor	$ 92,500.00	$ -	$ 17,975.55	$ 74,524.45	$ -	80.57%
01-30-320-500114	Incentive Pay	$ 1,500.00	$ -	$ -	$ 1,500.00	$ -	100.00%
01-30-320-500115	Social Security	$ 6,500.00	$ -	$ 1,564.07	$ 4,935.93	$ -	75.94%
01-30-320-500120	Medicare	$ 1,500.00	$ -	$ 365.80	$ 1,134.20	$ -	75.61%
01-30-320-500125	Health Insurance	$ 25,500.00	$ -	$ 5,903.28	$ 19,596.72	$ -	76.85%
01-30-320-500140	Life Insurance	$ 500.00	$ -	$ 32.73	$ 467.27	$ -	93.45%

Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/ Uncollect
01-30-320-500143	EAP Program	$ 500.00	$ -	$ 5.58	$ 494.42	$ -	98.88%
01-30-320-500145	Workers' Compensation	$ 1,000.00	$ -	$ 122.21	$ 877.79	$ -	87.78%
01-30-320-500150	Unemployment Insurance	$ 1,500.00	$ -	$ -	$ 1,500.00	$ -	100.00%
01-30-320-500155	Retirement/CalPERS	$ 9,500.00	$ 257.19	$ 2,612.54	$ 6,887.46	$ -	72.50%
01-30-320-500165	Uniforms and Employee Benefits	$ 200.00	$ -	$ -	$ 200.00	$ -	100.00%
01-30-320-500175	Training/Education/Mtgs/Travel	$ 7,500.00	$ -	$ 2,937.27	$ 4,562.73	$ -	60.84%
01-30-320-500176	Dist Professional Development	$ 20,000.00	$ -	$ 81.00	$ 19,919.00	$ -	99.60%
01-30-320-500177	General Safety Trng & Supplies	$ 32,000.00	$ 4,500.00	$ 7,150.37	$ 24,849.63	$ -	77.66%
01-30-320-500180	Accrued Sick Leave Expense	$ 5,500.00	$ -	$ 263.70	$ 5,236.30	$ -	95.21%
01-30-320-500185	Accrued Vacation Leave Expense	$ 5,000.00	$ -	$ 1,098.75	$ 3,901.25	$ -	78.03%
01-30-320-500187	Accrued Leave Payments	$ -	$ -	$ 5,878.75	$ (5,878.75)	$ -	0.00%
01-30-320-550024	Employment Testing	$ 6,000.00	$ 307.88	$ 307.88	$ 5,692.12	$ -	94.87%
	Finance & Admin Services Personnel	**$ 3,106,200.00**	**$ 158,276.52**	**$ 658,176.67**	**$ 2,448,023.33**	**$ -**	**78.81%**
01-30-310-550006	Cashiering Shortages/Overages	$ 100.00	$ -	$ (0.32)	$ 100.32	$ -	100.32%
01-30-310-550042	Office Supplies	$ 11,000.00	$ 968.48	$ 4,375.05	$ 6,624.95	$ -	60.23%
01-30-310-550046	Office Equipment	$ 5,500.00	$ -	$ -	$ 5,500.00	$ -	100.00%
01-30-310-550048	Postage	$ 58,000.00	$ 133.70	$ 1,000.71	$ 56,999.29	$ -	98.27%
01-30-310-550072	Miscellaneous Operating Exp	$ 500.00	$ -	$ 200.00	$ 300.00	$ -	60.00%
01-30-310-550078	Bad Debt Expense	$ 25,000.00	$ -	$ -	$ 25,000.00	$ -	100.00%
01-30-310-550084	Depreciation	$ 3,025,000.00	$ 278,080.66	$ 1,112,565.20	$ 1,912,434.80	$ -	63.22%
01-30-320-550028	District Certification	$ 6,000.00	$ -	$ 3,495.00	$ 2,505.00	$ -	41.75%
01-30-320-550042	Office Supplies	$ 3,000.00	$ -	$ 470.32	$ 2,529.68	$ -	84.32%
	Finance & Admin Services Materials & Supplies	**$ 3,134,100.00**	**$ 279,182.84**	**$ 1,122,105.96**	**$ 2,011,994.04**	**$ -**	**64.20%**
01-30-310-500190	Temporary Labor	$ 17,000.00	$ -	$ 1,386.18	$ 15,613.82	$ -	91.85%
01-30-310-550001	Bank/Financial Service Fees	$ 12,000.00	$ 168.73	$ 807.70	$ 11,192.30	$ -	93.27%
01-30-310-550008	Transaction/Return Fees	$ 3,000.00	$ 106.98	$ 330.87	$ 2,669.13	$ -	88.97%
01-30-310-550010	Transaction/Credit Card Fees	$ 90,000.00	$ 11,093.87	$ 32,933.39	$ 57,066.61	$ -	63.41%
01-30-310-550014	Credit Check Fees	$ 7,000.00	$ 482.88	$ 1,807.20	$ 5,192.80	$ -	74.18%
01-30-310-550030	Membership Dues	$ 42,000.00	$ 6,596.67	$ 22,997.43	$ 19,002.57	$ -	45.24%
01-30-310-550036	Notary and Lien Fees	$ 3,000.00	$ 280.00	$ 775.00	$ 2,225.00	$ -	74.17%
01-30-310-550050	Utility Billing Service	$ 90,000.00	$ 7,140.24	$ 27,595.83	$ 62,404.17	$ -	69.34%
01-30-310-550051	Advertising/Legal Notices	$ 3,500.00	$ -	$ -	$ 3,500.00	$ -	100.00%
01-30-310-550054	Property, Auto, General Ins	$ 165,000.00	$ 14,664.05	$ 58,656.20	$ 106,343.80	$ -	64.45%
01-30-310-550061	Media Outreach	$ 25,500.00	$ -	$ -	$ 25,500.00	$ -	100.00%
01-30-310-580001	Accounting and Audit	$ 46,500.00	$ 11,605.00	$ 11,605.00	$ 34,895.00	$ -	75.04%
01-30-310-580011	General Legal	$ 112,000.00	$ 5,867.50	$ 19,272.50	$ 92,727.50	$ -	82.79%
01-30-310-580036	Other Professional Services	$ 175,500.00	$ 10,735.00	$ 69,356.25	$ 106,143.75	$ -	60.48%
01-30-320-500190	Temporary Labor	$ 5,000.00	$ -	$ -	$ 5,000.00	$ -	100.00%
01-30-320-550025	Employee Retention	$ 5,500.00	$ 95.05	$ 224.34	$ 5,275.66	$ -	95.92%
01-30-320-550026	Recruitment Expense	$ 11,000.00	$ -	$ 505.00	$ 10,495.00	$ -	95.41%
01-30-320-550030	Membership Dues	$ 2,500.00	$ -	$ 1,439.00	$ 1,061.00	$ -	42.44%
01-30-320-550051	Advertising/Legal Notices	$ 4,000.00	$ -	$ 234.06	$ 3,765.94	$ -	94.15%
01-30-320-580036	Other Professional Services	$ 26,000.00	$ -	$ 2,135.00	$ 23,865.00	$ -	91.79%
	Finance & Admin Services Services	**$ 846,000.00**	**$ 68,835.97**	**$ 252,060.95**	**$ 593,939.05**	**$ -**	**70.21%**
Expense Total	**FINANCE & ADMIN SERVICES**	**$ 7,086,300.00**	**$ 506,295.33**	**$ 2,032,343.58**	**$ 5,053,956.42**	**$ -**	**71.32%**
35	**INFORMATION TECHNOLOGY**						
01-35-315-500105	Labor	$ 163,000.00	$ 12,387.20	$ 49,548.80	$ 113,451.20	$ -	69.60%
01-35-315-500114	Incentive Pay	$ 1,500.00	$ -	$ -	$ 1,500.00	$ -	100.00%
01-35-315-500115	Social Security	$ 13,000.00	$ 768.64	$ 3,654.05	$ 9,345.95	$ -	71.89%
01-35-315-500120	Medicare	$ 3,500.00	$ 179.76	$ 854.57	$ 2,645.43	$ -	75.58%
01-35-315-500125	Health Insurance	$ 25,500.00	$ 1,919.55	$ 7,678.20	$ 17,821.80	$ -	69.89%
01-35-315-500140	Life Insurance	$ 500.00	$ 19.10	$ 76.40	$ 423.60	$ -	84.72%
01-35-315-500143	EAP Program	$ 500.00	$ 1.86	$ 7.44	$ 492.56	$ -	98.51%
01-35-315-500145	Workers' Compensation	$ 1,500.00	$ 78.28	$ 313.12	$ 1,186.88	$ -	79.13%
01-35-315-500150	Unemployment Insurance	$ 2,500.00	$ -	$ -	$ 2,500.00	$ -	100.00%
01-35-315-500155	Retirement/CalPERS	$ 20,000.00	$ 1,574.43	$ 5,814.64	$ 14,185.36	$ -	70.93%
01-35-315-500175	Training/Education/Mtgs/Travel	$ 5,000.00	$ -	$ 1,290.01	$ 3,709.99	$ -	74.20%
01-35-315-500180	Accrued Sick Leave Expense	$ 9,500.00	$ -	$ -	$ 9,500.00	$ -	100.00%
01-35-315-500185	Accrued Vacation Leave Expense	$ 18,000.00	$ -	$ -	$ 18,000.00	$ -	100.00%
01-35-315-500187	Accrued Leave Payments	$ 18,500.00	$ -	$ 9,346.92	$ 9,153.08	$ -	49.48%
01-35-315-500195	CIP Related Labor	$ (33,000.00)	$ -	$ -	$ (33,000.00)	$ -	100.00%
	Information Technology Personnel	**$ 249,500.00**	**$ 16,928.82**	**$ 78,584.15**	**$ 170,915.85**	**$ -**	**68.50%**
01-35-315-550044	Printing/Toner and Maintenance	$ 28,000.00	$ 812.23	$ 6,131.24	$ 21,868.76	$ -	78.10%
01-35-315-580016	Computer Hardware	$ 30,000.00	$ -	$ 5,219.43	$ 24,780.57	$ -	82.60%
01-35-315-580028	Cybersecurity Soft/Hardware	$ 50,000.00	$ 4,310.00	$ 8,620.00	$ 41,380.00	$ -	82.76%
01-35-315-580030	Repair/Purchase Radio Comm Eq	$ 10,000.00	$ -	$ 25.50	$ 9,974.50	$ 9,894.33	0.80%
	Information Technology Materials & Supplies	**$ 118,000.00**	**$ 5,122.23**	**$ 19,996.17**	**$ 98,003.83**	**$ 9,894.33**	**74.67%**
01-35-315-501511	Telephone/Internet Service	$ 53,000.00	$ 6,248.55	$ 22,982.86	$ 30,017.14	$ -	56.64%
01-35-315-501521	Building Alarms and Security	$ 17,500.00	$ 1,113.95	$ 5,481.08	$ 12,018.92	$ -	68.68%
01-35-315-540014	GIS Maintenance and Updates	$ 10,000.00	$ -	$ 1,440.00	$ 8,560.00	$ -	85.60%
01-35-315-550030	Membership Dues	$ 3,000.00	$ -	$ 579.88	$ 2,420.12	$ -	80.67%
01-35-315-550058	Cyber Security Liability Ins	$ 7,000.00	$ -	$ -	$ 7,000.00	$ -	100.00%
01-35-315-580021	IT/Software Support	$ 8,000.00	$ -	$ -	$ 8,000.00	$ -	100.00%
01-35-315-580026	License/Maintenance/Support	$ 250,000.00	$ 11,109.50	$ 88,699.79	$ 161,300.21	$ -	64.52%
01-35-315-580027	AMR/AMI Annual Support	$ 183,000.00	$ -	$ -	$ 183,000.00	$ -	100.00%
	Information Technology Services	**$ 531,500.00**	**$ 18,472.00**	**$ 119,183.61**	**$ 412,316.39**	**$ -**	**77.58%**
Expense Total	**INFORMATION TECHNOLOGY**	**$ 899,000.00**	**$ 40,523.05**	**$ 217,763.93**	**$ 681,236.07**	**$ 9,894.33**	**74.68%**
40	**OPERATIONS**						
410	**Source of Supply Personnel**						

Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/ Uncollect
01-40-410-500105	Labor	$ 509,000.00	$ 29,567.62	$ 110,373.04	$ 398,626.96	$ -	78.32%
01-40-410-500109	FLSA Overtime	$ 500.00	$ -	$ -	$ 500.00	$ -	100.00%
01-40-410-500110	Overtime	$ 14,500.00	$ -	$ 694.67	$ 13,805.33	$ -	95.21%
01-40-410-500111	Double Time	$ 3,500.00	$ -	$ -	$ 3,500.00	$ -	100.00%
01-40-410-500113	Standby/On-Call	$ 15,000.00	$ 1,120.00	$ 4,440.00	$ 10,560.00	$ -	70.40%
01-40-410-500114	Incentive Pay	$ 7,500.00	$ 150.00	$ 550.00	$ 6,950.00	$ -	92.67%
01-40-410-500115	Social Security	$ 38,500.00	$ 2,036.90	$ 7,920.34	$ 30,579.66	$ -	79.43%
01-40-410-500120	Medicare	$ 9,500.00	$ 476.39	$ 1,852.37	$ 7,647.63	$ -	80.50%
01-40-410-500125	Health Insurance	$ 138,500.00	$ 8,937.52	$ 33,633.41	$ 104,866.59	$ -	75.72%
01-40-410-500140	Life Insurance	$ 1,000.00	$ 47.17	$ 185.47	$ 814.53	$ -	81.45%
01-40-410-500143	EAP Program	$ 500.00	$ 8.28	$ 32.41	$ 467.59	$ -	93.52%
01-40-410-500145	Workers' Compensation	$ 21,500.00	$ 1,088.38	$ 4,211.29	$ 17,288.71	$ -	80.41%
01-40-410-500150	Unemployment Insurance	$ 31,500.00	$ -	$ -	$ 31,500.00	$ -	100.00%
01-40-410-500155	Retirement/CalPERS	$ 113,500.00	$ 7,671.71	$ 29,882.46	$ 83,617.54	$ -	73.67%
01-40-410-500165	Uniforms and Employee Benefits	$ 5,000.00	$ -	$ 200.00	$ 4,800.00	$ -	96.00%
01-40-410-500175	Training/Education/Mtgs/Travel	$ 6,000.00	$ 104.00	$ 104.00	$ 5,896.00	$ -	98.27%
01-40-410-500180	Accrued Sick Leave Expense	$ 24,500.00	$ 1,171.50	$ 5,001.01	$ 19,498.99	$ -	79.59%
01-40-410-500185	Accrued Vacation Leave Expense	$ 37,500.00	$ 803.35	$ 2,233.61	$ 35,266.39	$ -	94.04%
01-40-410-500187	Accrued Leave Payments	$ 16,500.00	$ -	$ 387.80	$ 16,112.20	$ -	97.65%
01-40-410-500195	CIP Related Labor	$ (20,000.00)	$ -	$ -	$ (20,000.00)	$ -	100.00%
440	**Transmission & Distribution Personnel**						
01-40-440-500105	Labor	$ 1,250,000.00	$ 53,520.27	$ 295,630.35	$ 954,369.65	$ -	76.35%
01-40-440-500109	FLSA Overtime	$ 2,000.00	$ -	$ -	$ 2,000.00	$ -	100.00%
01-40-440-500110	Overtime	$ 63,500.00	$ 2,531.92	$ 11,556.74	$ 51,943.26	$ -	81.80%
01-40-440-500111	Double Time	$ 34,500.00	$ 2,576.41	$ 6,882.73	$ 27,617.27	$ -	80.05%
01-40-440-500113	Standby/On-Call	$ 19,500.00	$ 1,960.00	$ 7,750.00	$ 11,750.00	$ -	60.26%
01-40-440-500114	Incentive Pay	$ 16,000.00	$ -	$ -	$ 16,000.00	$ -	100.00%
01-40-440-500115	Social Security	$ 98,000.00	$ 4,348.50	$ 22,800.47	$ 75,199.53	$ -	76.73%
01-40-440-500120	Medicare	$ 23,000.00	$ 1,017.20	$ 5,301.59	$ 17,698.41	$ -	76.95%
01-40-440-500125	Health Insurance	$ 346,000.00	$ 13,274.25	$ 67,508.88	$ 278,491.12	$ -	80.49%
01-40-440-500140	Life Insurance	$ 2,500.00	$ 78.59	$ 531.57	$ 1,968.43	$ -	78.74%
01-40-440-500143	EAP Program	$ 1,000.00	$ 19.72	$ 115.50	$ 884.50	$ -	88.45%
01-40-440-500145	Workers' Compensation	$ 42,500.00	$ 1,826.75	$ 9,287.19	$ 33,212.81	$ -	78.15%
01-40-440-500155	Retirement/CalPERS	$ 237,500.00	$ 13,515.98	$ 61,319.15	$ 176,180.85	$ -	74.18%
01-40-440-500165	Uniforms and Employee Benefits	$ 16,000.00	$ 368.55	$ 1,168.55	$ 14,831.45	$ -	92.70%
01-40-440-500175	Training/Education/Mtgs/Travel	$ 5,000.00	$ 264.85	$ 2,252.18	$ 2,747.82	$ -	54.96%
01-40-440-500180	Accrued Sick Leave Expense	$ 58,500.00	$ 1,587.44	$ 11,076.98	$ 47,423.02	$ -	81.06%
01-40-440-500185	Accrued Vacation Leave Expense	$ 76,000.00	$ 4,117.26	$ 17,991.45	$ 58,008.55	$ -	76.33%
01-40-440-500187	Accrued Leave Payments	$ 71,000.00	$ 3,692.00	$ 17,478.03	$ 53,521.97	$ -	75.38%
01-40-440-500195	CIP Related Labor	$ (40,000.00)	$ (216.61)	$ (4,129.31)	$ (35,870.69)	$ -	89.68%
450	**Inspections Personnel**						
01-40-450-500105	Labor	$ 38,000.00	$ 3,186.66	$ 11,115.29	$ 26,884.71	$ -	70.75%
01-40-460-500109	FLSA Overtime	$ 500.00	$ -	$ -	$ 500.00	$ -	100.00%
01-40-450-500110	Overtime	$ 5,500.00	$ 1,379.24	$ 4,449.00	$ 1,051.00	$ -	19.11%
01-40-450-500111	Double Time	$ 2,500.00	$ -	$ -	$ 2,500.00	$ -	100.00%
01-40-450-500113	Standby/On-Call	$ 3,000.00	$ -	$ -	$ 3,000.00	$ -	100.00%
01-40-450-500115	Social Security	$ 3,000.00	$ 283.98	$ 969.00	$ 2,031.00	$ -	67.70%
01-40-450-500120	Medicare	$ 1,000.00	$ 66.41	$ 226.62	$ 773.38	$ -	77.34%
01-40-450-500125	Health Insurance	$ 13,000.00	$ 1,100.48	$ 3,530.13	$ 9,469.87	$ -	72.85%
01-40-450-500140	Life Insurance	$ 500.00	$ 2.35	$ 17.65	$ 482.35	$ -	96.47%
01-40-450-500143	EAP Program	$ 500.00	$ 0.50	$ 3.82	$ 496.18	$ -	99.24%
01-40-450-500145	Workers' Compensation	$ 2,000.00	$ 134.30	$ 444.74	$ 1,555.26	$ -	77.76%
01-40-450-500155	Retirement/CalPERS	$ 10,500.00	$ 831.27	$ 3,003.30	$ 7,496.70	$ -	71.40%
460	**Customer Svc & Meter Reading Personnel**						
01-40-460-500105	Labor	$ 220,000.00	$ 14,850.13	$ 63,166.02	$ 156,833.98	$ -	71.29%
01-40-460-500110	Overtime	$ 20,500.00	$ 100.32	$ 821.95	$ 19,678.05	$ -	95.99%
01-40-460-500111	Double Time	$ 5,000.00	$ 418.00	$ 1,889.36	$ 3,110.64	$ -	62.21%
01-40-460-500113	Standby/On-Call	$ 4,000.00	$ -	$ -	$ 4,000.00	$ -	100.00%
01-40-460-500114	Incentive Pay	$ 4,000.00	$ 50.00	$ 50.00	$ 3,950.00	$ -	98.75%
01-40-460-500115	Social Security	$ 18,500.00	$ 1,088.61	$ 4,554.67	$ 13,945.33	$ -	75.38%
01-40-460-500120	Medicare	$ 4,500.00	$ 254.58	$ 1,096.33	$ 3,403.67	$ -	75.64%
01-40-460-500125	Health Insurance	$ 75,500.00	$ 5,537.43	$ 22,442.41	$ 53,057.59	$ -	70.27%
01-40-460-500140	Life Insurance	$ 500.00	$ 27.83	$ 108.79	$ 391.21	$ -	78.24%
01-40-460-500143	EAP Program	$ 500.00	$ 6.03	$ 24.88	$ 475.12	$ -	95.02%
01-40-460-500145	Workers' Compensation	$ 9,500.00	$ 554.76	$ 2,445.73	$ 7,054.27	$ -	74.26%
01-40-460-500155	Retirement/CalPERS	$ 68,000.00	$ 4,503.29	$ 19,044.37	$ 48,955.63	$ -	71.99%
01-40-460-500165	Uniforms and Employee Benefits	$ 3,000.00	$ -	$ 200.00	$ 2,800.00	$ -	93.33%
01-40-460-500175	Training/Education/Mtgs/Travel	$ 1,000.00	$ -	$ -	$ 1,000.00	$ -	100.00%
01-40-460-500180	Accrued Sick Leave Expense	$ 10,500.00	$ 378.40	$ 2,794.88	$ 7,705.12	$ -	73.38%
01-40-460-500185	Accrued Vacation Leave Expense	$ 20,000.00	$ 694.95	$ 5,079.99	$ 14,920.01	$ -	74.60%
01-40-460-500187	Accrued Leave Payments	$ 14,000.00	$ 1,047.20	$ 1,716.00	$ 12,284.00	$ -	87.74%
01-40-460-500195	CIP Related Labor	$ (41,000.00)	$ (532.47)	$ (6,121.56)	$ (34,878.44)	$ -	85.07%
470	**Maintenance & General Plant Personnel**						
01-40-470-500105	Labor	$ 109,500.00	$ 18,540.76	$ 37,340.90	$ 72,159.10	$ -	65.90%
01-40-470-500109	FLSA Overtime	$ 500.00	$ -	$ -	$ 500.00	$ -	100.00%
01-40-470-500110	Overtime	$ 6,500.00	$ -	$ 301.50	$ 6,198.50	$ -	95.36%
01-40-470-500111	Double Time	$ 2,000.00	$ -	$ -	$ 2,000.00	$ -	100.00%
01-40-470-500113	Standby/On-Call	$ 3,000.00	$ -	$ -	$ 3,000.00	$ -	100.00%
01-40-470-500114	Incentive Pay	$ 1,500.00	$ -	$ -	$ 1,500.00	$ -	100.00%
01-40-470-500115	Social Security	$ 8,000.00	$ 1,152.17	$ 2,408.46	$ 5,591.54	$ -	69.89%
01-40-470-500120	Medicare	$ 2,000.00	$ 269.47	$ 563.27	$ 1,436.73	$ -	71.84%
01-40-470-500125	Health Insurance	$ 38,000.00	$ 3,974.68	$ 10,088.90	$ 27,911.10	$ -	73.45%
01-40-470-500140	Life Insurance	$ 500.00	$ 35.68	$ 61.09	$ 438.91	$ -	87.78%
01-40-470-500143	EAP Program	$ 500.00	$ 10.11	$ 16.21	$ 483.79	$ -	96.76%
01-40-470-500145	Workers' Compensation	$ 5,000.00	$ 616.81	$ 1,285.59	$ 3,714.41	$ -	74.29%
01-40-470-500155	Retirement/CalPERS	$ 15,500.00	$ 1,384.88	$ 3,463.49	$ 12,036.51	$ -	77.65%
01-40-470-500165	Uniforms & Employee Benefits	$ 1,000.00	$ -	$ -	$ 1,000.00	$ -	100.00%
01-40-470-500175	Training/Education/Mtgs/Travel	$ 2,000.00	$ -	$ -	$ 2,000.00	$ -	100.00%
01-40-470-500180	Accrued Sick Leave Expenses	$ 3,500.00	$ 33.50	$ 368.50	$ 3,131.50	$ -	89.47%
01-40-470-500185	Accrued Vacation Expenses	$ 4,000.00	$ -	$ 804.00	$ 3,196.00	$ -	79.90%
01-40-470-500187	Accrual Leave Payments	$ 500.00	$ -	$ -	$ 500.00	$ -	100.00%

Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/ Uncollect
	Operations Personnel	**$ 4,018,000.00**	**$ 219,648.21**	**$ 935,999.21**	**$ 3,082,000.79**	**$ -**	**76.70%**
410	**Source of Supply Materials & Supplies**						
01-40-410-501101	Electricity - Wells	$ 2,550,000.00	$ 128,308.00	$ 563,903.33	$ 1,986,096.67	$ -	77.89%
01-40-410-501201	Gas - Wells	$ 1,000.00	$ 14.30	$ 58.68	$ 941.32	$ -	94.13%
01-40-410-510011	Treatment and Chemicals	$ 160,000.00	$ -	$ 18,480.00	$ 141,520.00	$ 18,480.00	76.90%
01-40-410-510021	Lab Testing	$ 100,000.00	$ 11,230.71	$ 33,256.94	$ 66,743.06	$ -	66.74%
01-40-410-510031	Small Tools, Parts, & Maint	$ 6,000.00	$ 102.10	$ 796.42	$ 5,203.58	$ -	86.73%
01-40-410-520021	Maint & Repair-Telemetry	$ 5,000.00	$ -	$ -	$ 5,000.00	$ -	100.00%
01-40-410-520061	Maint & Repair-Pumping Equip	$ 201,202.00	$ 3,801.28	$ 27,483.83	$ 173,718.17	$ 21,100.09	75.85%
01-40-410-550066	Subscriptions	$ 1,500.00	$ -	$ 1,312.50	$ 187.50	$ -	12.50%
440	**Transmission & Distribution Materials & Supplies**						
01-40-440-500178	General Safety Supplies	$ 11,000.00	$ 742.98	$ 1,295.83	$ 9,704.17	$ -	88.22%
01-40-440-510031	Small Tools, Parts, & Maint	$ 29,000.00	$ 283.23	$ 21,403.92	$ 7,596.08	$ 6,079.73	5.23%
01-40-440-520071	Maint & Repair-Pipeline/FireHy	$ 107,000.00	$ 1,259.97	$ 17,435.60	$ 89,564.40	$ -	83.71%
01-40-440-520081	Maint & Repair-Hydraulic Valve	$ 25,000.00	$ -	$ 84.90	$ 24,915.10	$ -	99.66%
01-40-440-530001	Minor Capital Acquisitions	$ 35,000.00	$ -	$ 23,792.05	$ 11,207.95	$ -	32.02%
01-40-440-540001	Backflow Maintenance	$ 5,000.00	$ 124.00	$ 178.90	$ 4,821.10	$ -	96.42%
01-40-440-540024	Inventory Adjustments	$ 47,000.00	$ -	$ -	$ 47,000.00	$ -	100.00%
01-40-440-540036	Line Locates	$ 4,000.00	$ 202.50	$ 940.99	$ 3,059.01	$ -	76.48%
01-40-440-540042	Meters Maintenance & Services	$ 125,000.00	$ 5,505.32	$ 29,877.35	$ 95,122.65	$ -	76.10%
01-40-440-540078	Reservoir Maintenance	$ 52,000.00	$ -	$ 39.81	$ 51,960.19	$ -	99.92%
470	**Maintenance & General Plant Materials & Supplies**						
01-40-470-501111	Electricity -560 Magnolia Ave	$ 37,000.00	$ 1,812.47	$ 7,911.43	$ 29,088.57	$ -	78.62%
01-40-470-501121	Electricity -12303 Oak Glen Rd	$ 5,000.00	$ 134.68	$ 1,086.21	$ 3,913.79	$ -	78.28%
01-40-470-501131	Electricity -13695 Oak Glen Rd	$ 3,000.00	$ 152.00	$ 817.51	$ 2,182.49	$ -	72.75%
01-40-470-501141	Electricity -13697 Oak Glen Rd	$ 3,000.00	$ 198.50	$ 796.24	$ 2,203.76	$ -	73.46%
01-40-470-501151	Electricity -9781 AveMiravilla	$ 2,000.00	$ 139.15	$ 562.13	$ 1,437.87	$ -	71.89%
01-40-470-501161	Electricity -815 E 12th St	$ 13,000.00	$ 402.87	$ 1,874.46	$ 11,125.54	$ -	85.58%
01-40-470-501171	Electricity -851 E 6th St	$ 5,000.00	$ 195.47	$ 708.26	$ 4,291.74	$ -	85.83%
01-40-470-501321	Propane -12303 Oak Glen Rd	$ 1,000.00	$ -	$ -	$ 1,000.00	$ -	100.00%
01-40-470-501331	Propane -13695 Oak Glen Rd	$ 3,000.00	$ -	$ 912.06	$ 2,087.94	$ -	69.60%
01-40-470-501341	Propane -13697 Oak Glen Rd	$ 3,000.00	$ -	$ 1,419.19	$ 1,580.81	$ -	52.69%
01-40-470-501351	Propane -9781 AveMiravilla	$ 2,000.00	$ -	$ 791.96	$ 1,208.04	$ -	60.40%
01-40-470-501411	Sanitation -560 Magnolia Ave	$ 5,000.00	$ 763.79	$ 2,120.94	$ 2,879.06	$ -	57.58%
01-40-470-501461	Sanitation -815 E 12th Ave	$ 7,000.00	$ 493.26	$ 2,260.84	$ 4,739.16	$ -	67.70%
01-40-470-501471	Sanitation -11083 Cherry Ave	$ 4,000.00	$ 310.41	$ 1,241.64	$ 2,758.36	$ -	68.96%
01-40-470-501611	Maint & Repair-560 Magnolia	$ 40,000.00	$ 1,567.35	$ 19,929.66	$ 20,070.34	$ -	50.18%
01-40-470-501621	Maint & Repair-12303 Oak Glen	$ 8,000.00	$ 487.80	$ 487.80	$ 7,512.20	$ -	93.90%
01-40-470-501631	Maint & Repair-13695 Oak Glen	$ 6,000.00	$ 3,076.00	$ 3,076.00	$ 2,924.00	$ -	48.73%
01-40-470-501641	Maint & Repair-13697 Oak Glen	$ 10,000.00	$ 385.00	$ 385.00	$ 9,615.00	$ -	96.15%
01-40-470-501651	Maint & Repair-9781 Avenida	$ 6,000.00	$ 422.80	$ 1,284.10	$ 4,715.90	$ -	78.60%
01-40-470-501661	Maint & Repair-815 E 12th St	$ 32,000.00	$ 1,730.10	$ 9,198.78	$ 22,801.22	$ 13,500.00	29.07%
01-40-470-501671	Maint & Repair-851 E 6th St	$ 3,200.00	$ 274.61	$ 950.17	$ 2,249.83	$ -	70.31%
01-40-470-501691	Maint & Repair-Buildings(Gen)	$ 60,000.00	$ 2,826.84	$ 3,962.29	$ 56,037.71	$ -	93.40%
01-40-470-510001	Auto/Fuel	$ 150,000.00	$ 7,828.05	$ 38,866.07	$ 111,133.93	$ -	74.09%
01-40-470-510002	CIP Related Fuel	$ (10,000.00)	$ -	$ -	$ (10,000.00)	$ -	100.00%
01-40-470-520011	Maint & Repair-Safety Equip	$ 18,000.00	$ -	$ 316.40	$ 17,683.60	$ -	98.24%
01-40-470-520031	Maint & Repair-General Equip	$ 75,000.00	$ 379.94	$ 16,146.93	$ 58,853.07	$ -	78.47%
01-40-470-520041	Maintenance & Repair-Fleet	$ 90,000.00	$ 1,995.58	$ 17,451.10	$ 72,548.90	$ -	80.61%
01-40-470-520051	Maintenance & Repair-Paving	$ 83,000.00	$ -	$ 34,281.39	$ 48,718.61	$ -	58.70%
01-40-470-520053	Maint & Repair-Paving-Beaumont	$ 500,000.00	$ 21,612.00	$ 179,044.50	$ 320,955.50	$ -	64.19%
01-40-470-540052	Encroachment Permits	$ 40,000.00	$ 981.26	$ 6,455.15	$ 33,544.85	$ -	83.86%
	Operations Materials & Supplies	**$ 4,668,902.00**	**$ 199,744.32**	**$ 1,094,679.26**	**$ 3,574,222.74**	**$ 59,159.82**	**75.29%**
410	**Source of Supply Services**						
01-40-410-500501	State Project Water Purchases	$ 4,389,000.00	$ 1,009,071.00	$ 2,556,393.00	$ 1,832,607.00	$ -	41.75%
01-40-410-540084	Regulations Mandates & Tariffs	$ 145,000.00	$ 8,211.31	$ 37,985.77	$ 107,014.23	$ -	73.80%
440	**Transmission & Distribution Services**						
01-40-440-500190	Temporary Labor	$ 31,000.00	$ -	$ -	$ 31,000.00	$ -	100.00%
01-40-440-550051	Advertising/Legal Notices	$ 5,000.00	$ -	$ -	$ 5,000.00	$ -	100.00%
470	**Maintenance & General Plant Services**						
01-40-470-540030	Landscape Maintenance	$ 82,000.00	$ 5,308.00	$ 22,027.73	$ 59,972.27	$ -	73.14%
01-40-470-540072	NCRF, Canyons, & Pond Maint	$ 150,000.00	$ 19,917.84	$ 48,950.37	$ 101,049.63	$ 2,993.33	65.37%
	Operations Services	**$ 4,802,000.00**	**$ 1,042,508.15**	**$ 2,665,356.87**	**$ 2,136,643.13**	**$ 2,993.33**	**44.43%**
Expense Total	**OPERATIONS**	**$ 13,488,902.00**	**$ 1,461,900.68**	**$ 4,696,035.34**	**$ 8,792,866.66**	**$ 62,153.15**	**64.73%**
50	**GENERAL**						
01-50-510-500112	Stipend-Association Mtg Attend	$ 1,000.00	$ 75.00	$ 300.00	$ 700.00	$ -	70.00%
	Personnel	**$ 1,000.00**	**$ 75.00**	**$ 300.00**	**$ 700.00**	**$ -**	**70.00%**
01-50-510-502001	Rents/Leases	$ 27,000.00	$ 2,317.96	$ 9,271.84	$ 17,728.16	$ -	65.66%
01-50-510-510031	Small Tools, Parts, & Maint	$ 1,000.00	$ -	$ 248.12	$ 751.88	$ -	75.19%
01-50-510-540066	Property Damage and Theft	$ 27,000.00	$ -	$ -	$ 27,000.00	$ -	100.00%
01-50-510-550040	General Supplies	$ 17,000.00	$ 1,717.90	$ 7,744.66	$ 9,255.34	$ -	54.44%
01-50-510-550060	Public Ed/Community Outreach	$ 15,000.00	$ -	$ -	$ 15,000.00	$ -	100.00%
01-50-510-550072	Miscellaneous Operating Exp	$ 1,000.00	$ -	$ -	$ 1,000.00	$ -	100.00%
01-50-510-550074	Disaster Prepared Ongoing Exp	$ 15,000.00	$ -	$ -	$ 15,000.00	$ 10,625.88	29.16%
	General Materials & Supplies	**$ 103,000.00**	**$ 4,035.86**	**$ 17,264.62**	**$ 85,735.38**	**$ 10,625.88**	**72.92%**
01-50-510-550096	Beaumont Basin Watermaster	$ 85,000.00	$ 5,523.42	$ 26,987.64	$ 58,012.36	$ -	68.25%
01-50-510-550097	SAWPA Basin Monitoring Program	$ 31,500.00	$ 2,048.58	$ 8,194.32	$ 23,305.68	$ -	73.99%
	General Services	**$ 116,500.00**	**$ 7,572.00**	**$ 35,181.96**	**$ 81,318.04**	**$ -**	**69.80%**
Expense Total	**GENERAL**	**$ 220,500.00**	**$ 11,682.86**	**$ 52,746.58**	**$ 167,753.42**	**$ 10,625.88**	**71.26%**
Expense Total	**ALL EXPENSES**	**$ 22,806,202.00**	**$ 2,074,923.76**	**$ 7,266,601.18**	**$ 15,539,600.82**	**$ 82,673.36**	**67.78%**

Beaumont-Cherry Valley Water District
Board of Directors Regular Meeting
June 14, 2023

Item **5**b

STAFF REPORT

TO: Board of Directors

FROM: Dan Jaggers, General Manager

SUBJECT: **April 30, 2023 Cash Balance and Investment Report**

Staff Recommendation
Approve the April 30, 2023, Cash Balance and Investment Report.

Summary
Attached is the Cash and Investment Report as of April 30, 2023. The District's total invested cash and marketable securities have a market value of $84,085,218.19.

Analysis
The attached reports include the following elements following 5045.17 Investment Reporting:

a. Listing of individual securities held at the end of the reporting period;
b. Cost and market value of all securities, including realized and unrealized market value gains or losses per GASB requirements;
c. Average weighted yield to maturity of the portfolio;
d. Listing of investment by maturity date;
e. Percentage of the total portfolio, which each type of investment represents;
f. Statement of compliance with Investment Policy, including an explanation of any compliance exceptions (CGC Section 53646); and
g. Certification of sufficient liquidity to meet budgeted expenditures over the ensuing six months (CGC Section 53646)

The investments, in type, maturity, and percentage of the total portfolio, follow the existing Board approved investment policy.

The weighted average maturity (WAM) of the portfolio is 542 days. The maximum WAM allowed by the Investment Policy is 1,825 days. The current portfolio and expected revenue cash flow will be sufficient to meet budgeted expenditure requirements for the next six months and the foreseeable future.

Attachment(s)
1. April 30, 2023 Cash and Investment Report
2. Local Agency Investment Fund April 2023 Statement
3. Chandler Asset Management Portfolio Summary as of April 30, 2023
4. Chandler Asset Management Statement of Compliance as of April 30, 2023
5. Chandler Asset Management Holdings Report as of April 30, 2023
6. Chandler Asset Management Income Earned Report as of April 30, 2023

Staff Report prepared by William Clayton, Finance Manager

Beaumont-Cherry Valley Water District
Cash Balance & Investment Report
As of April 30, 2023

Cash Balance Per Account

Account Name	Account Ending #	Balance	Prior Month Balance	
Wells Fargo				
General	4152	$6,904,679.29	$6,652,481.55	(1)
Total Cash		**$ 6,904,679.29**	**$ 6,652,481.55**	

Investment Summary

Account Name	Market Value	Prior Month Balance	Actual % of Total	Policy % Limit	Maturity	Par Amount	Rate	Current Period Interest	Interest Year-to-Date	
Ca. State Treasurer's Office: Local Agency Investment Fund	$39,931,074.85	$39,708,375.17	52%	No Limit	Liquid	N/A	2.89%	$222,699.68	$222,699.68	(1)
CalTRUST Short Term Fund	$0.00	$0.00	0%	No Limit	Liquid	N/A	4.00%	$0.00	$0.00	(2)
Chandler Investment Services *(Holdings)*	$37,249,464.05	$37,110,541.00	48%	No Limit	Liquid	N/A	3.35%	$119,208.06	268,259.28	(4)
Total Investments	**$77,180,538.90**	**$76,818,916.17**							**$490,958.96**	
Total Cash & Investments	**$ 84,085,218.19**	**$ 83,471,397.72**								

Account Name	Book Value	Prior Month Balance	Interest Received	Interest Received Year-to-Date	Income Earned	Income Earned Year-to-Date	
Chandler Investment Services (Holdings)	$37,571,521.41	$37,478,932.97	$84,874.76	$ 223,355.02	$103,139.75	$389,747.89	(5)
	Book - MV = $322,057.36						

The investments above have been reviewed by the Director of Finance and Administration Willie G. Clark for Dr. Bargas

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

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

(1) Reflects the interest received April 14, 2023 for the quarter ending March 31, 2023
(2) Redemption of full investment March 2022
(3) Market Value includes Accrued Interest from the start of the investment period of March 2022 and differs from the April 30, 2023 Book Value of $37,571,521
(4) Net amount reported: Gross Interest Year-To-Date is $280,847.58, less management fees of $12,587.79
(5) Amounts reported:
***Interest Received** reflects cash interest received (for the month of April 2023 and year to date)*
***Income Earned** reflects interest earned and receivable plus or minus net amortization or accretion of discounts and premiums (for the month of April 2023 and year to date)*

California State Treasurer
Fiona Ma, CPA



Local Agency Investment Fund
P.O. Box 942809
Sacramento, CA 94209-0001
(916) 653-3001

May 08, 2023

LAIF Home
PMIA Average Monthly Yields

BEAUMONT-CHERRY VALLEY WATER DISTRICT

TREASURER
P.O. BOX 2037
BEAUMONT, CA 92223

Tran Type Definitions

[redacted]

April 2023 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Web Confirm Number	Authorized Caller	Amount
4/14/2023	4/13/2023	QRD	1727558	N/A	SYSTEM	222,699.68

Account Summary

Total Deposit:	222,699.68	Beginning Balance:	39,708,375.17
Total Withdrawal:	0.00	Ending Balance:	39,931,074.85

Beaumont Cherry Valley Water District

[redacted]

Portfolio Summary

As of April 30, 2023

PORTFOLIO CHARACTERISTICS

Average Modified Duration	1.66
Average Coupon	2.31%
Average Purchase YTM	3.35%
Average Market YTM	4.56%
Average S&P/Moody Rating	AA/Aa2
Average Final Maturity	1.94 yrs
Average Life	1.86 yrs

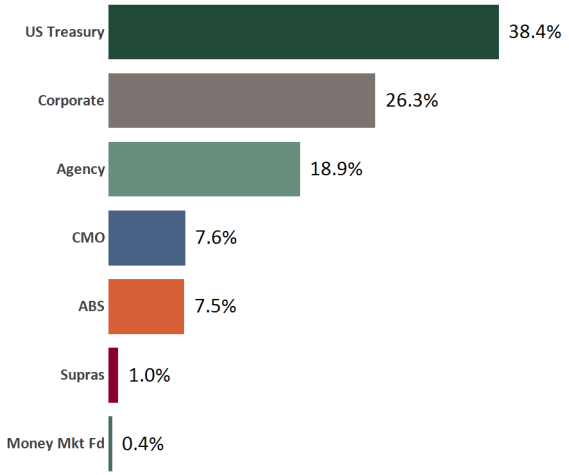
ACCOUNT SUMMARY

	Beg. Values as of 3/31/23	End Values as of 4/30/23
Market Value	36,926,114	37,057,645
Accrued Interest	184,427	191,819
Total Market Value	**37,110,541**	**37,249,464**
Income Earned	102,151	103,140
Cont/WD		-3,159
Par	38,048,966	38,106,666
Book Value	37,478,933	37,571,521
Cost Value	37,165,077	37,235,821

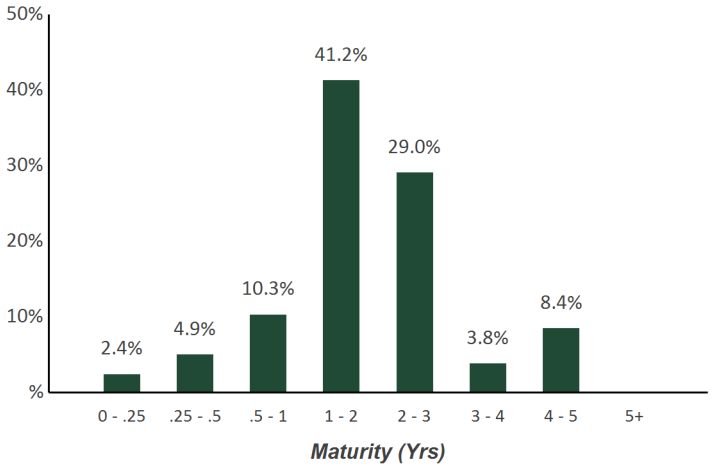
TOP ISSUERS

Government of United States	38.4%
Federal Farm Credit Bank	12.2%
Federal Home Loan Mortgage Corp	7.6%
Federal Home Loan Bank	5.5%
American Express ABS	1.6%
Federal National Mortgage Assoc	1.2%
Home Depot	1.2%
Northern Trust Corp	1.2%
Total	**68.9%**

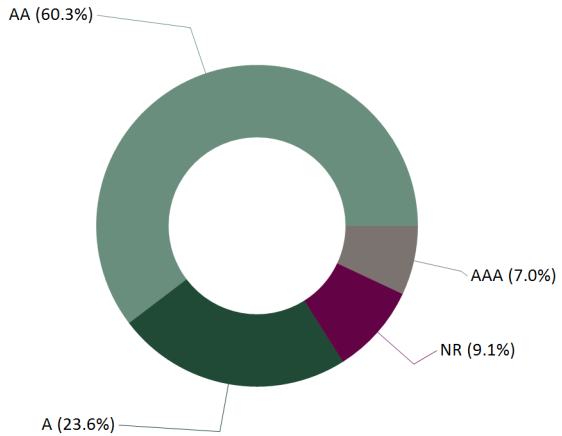
SECTOR ALLOCATION



MATURITY DISTRIBUTION



CREDIT QUALITY (S&P)



PERFORMANCE REVIEW

					Annualized				
TOTAL RATE OF RETURN	**1M**	**3M**	**YTD**	**1YR**	**2YRS**	**3YRS**	**5YRS**	**10YRS**	**3/31/2022**
Beaumont Cherry Valley Water District	0.38%	1.06%	1.79%	1.52%	N/A	N/A	N/A	N/A	1.26%
ICE BofA 1-3 Yr US Treasury Index	0.26%	1.12%	1.82%	0.94%	N/A	N/A	N/A	N/A	0.42%

Statement of Compliance

As of April 30, 2023

BCVWD - Consolidated Portfolio

This portfolio is a consolidation of assets managed by Chandler Asset Management and assets managed internally by Client. Chandler relies on Client to provide accurate information for reporting assets and producing this compliance statement.

Category	Standard	Comment
U.S. Treasuries	No limitation; Full faith and credit of the U.S. are pledged for the payment of principal and interest	*Complies*
Federal Agencies	No limitation; Federal agencies or U.S. government-sponsored enterprise obligations, participations, or other instruments, including those issued or fully guaranteed as to principal and interest by federal agencies or U.S. government sponsored enterprises.	*Complies*
Supranational Obligations	"AA" rating category or higher by a NRSRO; 30% max; 10% max per issuer; USD denominated senior unsecured unsubordinated obligations; Issued or unconditionally guaranteed by International Bank for Reconstruction & Development (IBRD), International Finance Corporation (IFC), or Inter-American Development Bank (IADB)	*Complies*
Municipal Securities (CA, Other States)	5% max per issuer; Registered treasury notes or bonds of this state or any of the other 49 United States, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by a state or by a department, board, agency, or authority of this state or any of the other 49 United States. Bonds, notes, warrants, or other evidence of indebtedness of any local agency, including the District's own bonds, within this state, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by the local agency, or by a department, board, agency, or authority of the local agency.	*Complies*
Corporate Medium Term Notes	"A" rating category or better by a NRSRO; 30% max; 5% max per issuer; Issuer is a corporation organized and operating within the U.S. or by depository institutions licensed by the U.S. or any state and operating within the U.S	*Complies*
Asset-Backed, Mortgage-Backed, Mortgage Pass-Through Securities, and Collateralized Mortgage Obligations	"AA" rating category or higher by a NRSRO; 20% max (combined ABS/MBS/CMO); 5% max per issuer that is not a U.S. Government Agency; Asset-Backed, Mortgage-Backed, Mortgage Pass-Through Securities, and Collateralized Mortgage Obligations limited to mortgage-backed pass-through securities issued by a US government agency or consumer receivable pass-through certificates or bonds	*Complies*
Negotiable Certificates of Deposit (NCD)	30% max; 5% max per issuer; Issued by a nationally or state-chartered bank, or a federal or state association, a state or federal credit union, or by a federally-licensed or state-licensed branch of a foreign bank.	*Complies*
Certificate of Deposit Placement Service (CDARS)	50% max (combined with Negotiable Certificates of Deposit)	*Complies*
Collateralized Bank Deposits	Deposits with financial institutions will be collateralized with pledged securities per California Government Code	*Complies*
Banker's Acceptances	"A-1" short-term rating or better by a NRSRO; 40% max; 30% max per commercial bank; 5% max per issuer; 180 days max maturity; Issued by domestic or foreign banks, which are eligible for purchase by the Federal Reserve System.	*Complies*
Commercial Paper	"Prime" quality of the highest rating by a NRSRO; The entity that issues the commercial paper shall meet all conditions: (i) Organized and operating in the U.S. as a general corporation; (ii) Has total assets >$500 million; (iii) Has debt other than commercial paper, if any, that is "A" rating category or higher by a NRSRO; 25% max; 5% max per issuer; 10% max of the outstanding paper of an issuing corporation; 270 days max maturity	*Complies*
Money Market Mutual Funds	20% max; Registered with SEC under Investment Company Act of 1940 and issued by diversified management companies and meet either of the following criteria: (i) Highest rating by two NRSROs; or (ii) Retained an investment adviser registered or exempt from SEC registration with > 5 years experience managing money market mutual funds with AUM >$500 million	*Complies*
Local Agency Investment Fund (LAIF)	Maximum amount permitted by LAIF; Not used by investment adviser	*Complies*

Local Government Investment Pool (LGIP)	No limitation; However, the amount invested may not exceed the current maximum allowed by the pool; "AAm", or its equivalent, by a NRSRO; Shares of beneficial interest issued by a joint powers authority organized pursuant to Government Code Section; must meet the requirements of California Government Code Section 53601(p); the pool must seek to maintain a stable Net Asset Value ("NAV")	*Complies*
Repurchase Agreements	10% max; 102% Collateralized; 1 year max maturity; Not used by investment adviser	*Complies*
Max Per Issuer	5% max per issuer, except U.S. Treasuries, Federal Agency securities, LGIPs, and LAIF	*Complies*
Maximum Maturity	5 years maximum maturity	*Complies*

Holdings Report

As of April 30, 2023

CUSIP	Security Description	Par Value/Units	Purchase Date Book Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody/S&P Fitch	Maturity Duration
ABS									
36262XAC8	GM Financial Auto Lease Trust 2021-3 A2 0.39% Due 10/21/2024	105,782.31	05/04/2022 2.99%	102,336.12 104,324.31	98.06 5.77%	103,734.68 12.61	0.28% (589.63)	NR / AAA AAA	1.48 0.36
43813GAC5	Honda Auto Receivables Trust 2021-1 A3 0.27% Due 4/21/2025	130,388.26	Various 2.37%	127,420.12 128,997.93	97.35 6.03%	126,937.93 9.78	0.34% (2,060.00)	Aaa / NR AAA	1.98 0.46
36266FAC3	GM Financial Auto Lease Trust 2022-2 A3 3.42% Due 6/20/2025	130,000.00	05/03/2022 3.45%	129,986.44 129,992.45	98.18 5.46%	127,630.88 135.85	0.34% (2,361.57)	NR / AAA AAA	2.14 0.91
44933LAC7	Hyundai Auto Receivables Trust 2021-A A3 0.38% Due 9/15/2025	192,909.53	04/25/2022 2.62%	187,423.67 190,126.32	97.26 5.45%	187,626.90 32.58	0.50% (2,499.42)	NR / AAA AAA	2.38 0.54
05593AAC3	BMW Vehicle Lease Trust 2023-1 A3 5.16% Due 11/25/2025	50,000.00	02/07/2023 5.22%	49,998.81 49,998.93	100.15 5.11%	50,075.45 43.00	0.13% 76.52	Aaa / AAA NR	2.58 1.43
44934KAC8	Hyundai Auto Receivables Trust 2021-B A3 0.38% Due 1/15/2026	36,124.20	05/19/2022 2.98%	34,741.32 35,301.99	96.49 5.79%	34,856.96 6.10	0.09% (445.03)	NR / AAA AAA	2.72 0.65
47789QAC4	John Deere Owner Trust 2021-B A3 0.52% Due 3/16/2026	118,000.00	05/02/2022 3.32%	111,823.44 113,964.88	95.90 5.62%	113,159.17 27.27	0.30% (805.71)	Aaa / NR AAA	2.88 0.80
89238JAC9	Toyota Auto Receivables Trust 2021-D A3 0.71% Due 4/15/2026	41,000.00	12/14/2022 5.48%	38,612.07 39,022.12	95.37 5.69%	39,101.21 12.94	0.11% 79.09	NR / AAA AAA	2.96 0.93
43815PAC3	Honda Auto Receivables 2022-2 A3 3.73% Due 7/20/2026	50,000.00	08/15/2022 3.76%	49,997.02 49,997.68	98.23 4.84%	49,116.10 67.35	0.13% (881.58)	NR / AAA AAA	3.22 1.64
89238FAD5	Toyota Auto Receivables OT 2022-B A3 2.93% Due 9/15/2026	209,000.00	Various 3.26%	207,519.11 207,978.10	97.11 5.33%	202,962.83 272.16	0.55% (5,015.27)	Aaa / AAA NR	3.38 1.22
02582JJR2	American Express 2021-1 A 0.9% Due 11/15/2026	386,000.00	Various 3.23%	364,484.53 372,849.63	94.10 4.94%	363,238.35 154.40	0.98% (9,611.28)	Aaa / NR AAA	3.55 1.49
362585AC5	GM Financial Securitized ART 2022-2 A3 3.1% Due 2/16/2027	40,000.00	04/05/2022 3.13%	39,991.64 39,994.20	97.22 5.01%	38,887.56 51.67	0.10% (1,106.64)	Aaa / AAA NR	3.80 1.48
47800AAC4	John Deere Owner Trust 2022-B A3 3.74% Due 2/16/2027	115,000.00	07/12/2022 3.77%	114,989.02 114,991.42	98.03 4.96%	112,729.90 191.16	0.30% (2,261.52)	Aaa / NR AAA	3.80 1.66
89231CAD9	Toyota Auto Receivables Owner 2022-C A3 3.76% Due 4/15/2027	140,000.00	08/08/2022 3.80%	139,976.61 139,981.57	98.32 4.72%	137,644.22 233.96	0.37% (2,337.35)	NR / AAA AAA	3.96 1.81

Holdings Report

As of April 30, 2023

CUSIP	Security Description	Par Value/Units	Purchase Date Book Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody/S&P Fitch	Maturity Duration
ABS									
36265WAD5	GM Financial Securitized Auto 2022-3 A3 3.64% Due 4/16/2027	55,000.00	07/06/2022 3.67%	54,999.62 54,999.72	98.12 4.80%	53,965.40 83.42	0.15% (1,034.32)	Aaa / NR AAA	3.96 1.68
43815JAC7	Honda Auto Receivables Owner 2023-1 A3 5.04% Due 4/21/2027	50,000.00	02/16/2023 5.10%	49,990.71 49,991.24	100.74 4.72%	50,370.90 70.00	0.14% 379.66	Aaa / NR AAA	3.98 1.97
02582JJT8	American Express Credit Trust 2022-2 A 3.39% Due 5/17/2027	235,000.00	05/17/2022 3.42%	234,948.02 234,964.37	97.81 4.56%	229,857.97 354.07	0.62% (5,106.40)	NR / AAA AAA	4.05 1.92
92348KAA1	Verizon Master Trust 2021-1 A 0.5% Due 5/20/2027	300,000.00	10/21/2022 4.28%	279,093.75 283,723.17	95.11 4.00%	285,324.60 45.83	0.77% 1,601.43	Aaa / AAA AAA	4.06 1.42
47800BAC2	John Deere Owner Trust 2022-C A3 5.09% Due 6/15/2027	210,000.00	10/12/2022 5.15%	209,983.70 209,986.07	100.87 4.67%	211,819.86 475.07	0.57% 1,833.79	Aaa / NR AAA	4.13 1.83
92348KAV5	Verizon Master Trust 2022-5 A1A 3.72% Due 7/20/2027	140,000.00	08/02/2022 3.75%	139,993.84 139,995.44	98.63 5.18%	138,083.26 159.13	0.37% (1,912.18)	NR / AAA AAA	4.22 1.25
58770AAC7	Mercedes-Benz Auto Receivable 2023-1 A3 4.51% Due 11/15/2027	125,000.00	01/18/2023 4.56%	124,985.00 124,986.14	99.89 4.63%	124,867.88 250.56	0.34% (118.26)	NR / AAA AAA	4.55 1.37
Total ABS		**2,859,204.30**	**3.67%**	**2,793,294.56 2,816,167.68**	**4.99%**	**2,781,992.01 2,688.91**	**7.48% (34,175.67)**	**Aaa / AAA AAA**	**3.44 1.32**
AGENCY									
3133EJYL7	FFCB Note 2.8% Due 9/5/2023	95,000.00	04/07/2022 2.27%	95,688.47 95,169.78	99.16 5.24%	94,203.62 413.78	0.25% (966.16)	Aaa / AA+ AAA	0.35 0.34
313383YJ4	FHLB Note 3.375% Due 9/8/2023	500,000.00	04/26/2022 2.35%	506,845.00 501,783.27	99.44 4.95%	497,208.00 2,484.38	1.34% (4,575.27)	Aaa / AA+ NR	0.36 0.35
3130APU29	FHLB Note 0.5% Due 11/9/2023	400,000.00	06/28/2022 3.06%	386,424.00 394,765.88	97.61 5.16%	390,458.40 955.56	1.05% (4,307.48)	Aaa / AA+ NR	0.53 0.51
3130AAHE1	FHLB Note 2.5% Due 12/8/2023	150,000.00	04/07/2022 2.43%	150,159.30 150,057.81	98.49 5.06%	147,735.15 1,489.58	0.40% (2,322.66)	Aaa / AA+ NR	0.61 0.58
3133ENWP1	FFCB Note 2.625% Due 5/16/2024	270,000.00	05/10/2022 2.69%	269,635.50 269,810.02	97.83 4.78%	264,135.33 3,248.44	0.72% (5,674.69)	Aaa / AA+ AAA	1.05 1.00
3133ENYX2	FFCB Note 3.25% Due 6/17/2024	460,000.00	06/15/2022 3.40%	458,707.40 459,269.71	98.40 4.72%	452,619.30 5,564.72	1.23% (6,650.41)	Aaa / AA+ AAA	1.13 1.08

Holdings Report

As of April 30, 2023

CUSIP	Security Description	Par Value/Units	Purchase Date Book Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody/S&P Fitch	Maturity Duration
AGENCY									
3130ASDS5	FHLB Note 2.75% Due 6/28/2024	500,000.00	06/28/2022 3.22%	495,520.00 497,397.92	97.80 4.72%	488,990.00 4,697.92	1.33% (8,407.92)	Aaa / AA+ NR	1.16 1.11
3133EN4N7	FFCB Note 4.25% Due 12/20/2024	625,000.00	12/15/2022 4.40%	623,181.25 623,509.67	99.59 4.51%	622,424.38 9,665.80	1.70% (1,085.29)	Aaa / AA+ AAA	1.64 1.54
3130AQMR1	FHLB Callable Note Annual 1/27/2023 1.25% Due 1/27/2025	150,000.00	04/18/2022 2.75%	144,043.95 146,258.38	94.32 4.68%	141,487.05 489.58	0.38% (4,771.33)	Aaa / AA+ NR	1.75 1.68
3135G05X7	FNMA Note 0.375% Due 8/25/2025	500,000.00	06/22/2022 3.27%	456,750.00 468,392.80	91.95 4.05%	459,742.50 343.75	1.24% (8,650.30)	Aaa / AA+ AAA	2.32 2.26
3133EPBJ3	FFCB Note 4.375% Due 2/23/2026	725,000.00	02/21/2023 4.50%	722,426.25 722,583.59	100.79 4.07%	730,734.03 5,991.32	1.98% 8,150.44	Aaa / AA+ AAA	2.82 2.61
3130ALEM2	FHLB Callable Note Qtrly 11/25/2025 0.79% Due 2/25/2026	400,000.00	05/12/2022 2.96%	369,200.00 377,055.78	91.01 4.21%	364,029.20 579.33	0.98% (13,026.58)	Aaa / AA+ NR	2.83 2.73
3133EPCF0	FFCB Note 4.5% Due 3/2/2026	750,000.00	03/23/2023 3.97%	760,837.50 760,454.05	101.47 3.95%	761,018.25 5,531.25	2.06% 564.20	Aaa / AA+ AAA	2.84 2.63
3133EPBM6	FFCB Note 4.125% Due 8/23/2027	750,000.00	02/21/2023 4.26%	745,935.00 746,100.87	101.78 3.67%	763,386.00 5,843.75	2.07% 17,285.13	Aaa / AA+ AAA	4.32 3.90
3133EPGW9	FFCB Note 3.875% Due 4/25/2028	800,000.00	04/24/2023 3.76%	804,016.00 804,002.81	100.96 3.66%	807,681.60 516.67	2.17% 3,678.79	Aaa / AA+ AAA	4.99 4.50
Total Agency		**7,075,000.00**	**3.58%**	**6,989,369.62 7,016,612.34**	**4.30%**	**6,985,852.81 47,815.83**	**18.88% (30,759.53)**	**Aaa / AA+ AAA**	**2.40 2.22**
CMO									
3137B5KW2	FHLMC K035 A2 3.458% Due 8/25/2023	288,424.59	04/29/2022 1.85%	291,139.83 289,083.52	99.28 5.73%	286,341.58 831.14	0.77% (2,741.94)	NR / NR AAA	0.32 0.22
3137BTU25	FHLMC K724 A2 3.062% Due 11/25/2023	353,958.87	06/13/2022 3.46%	352,258.21 353,287.64	98.73 5.57%	349,467.50 903.19	0.94% (3,820.14)	NR / NR AAA	0.57 0.43
3137BEVH4	FHLMC K040 A2 3.241% Due 9/25/2024	150,000.00	04/21/2022 2.94%	150,726.56 150,422.11	97.68 5.00%	146,524.65 405.13	0.39% (3,897.46)	NR / NR AAA	1.41 1.22
3137BFE98	FHLMC K041 A2 3.171% Due 10/25/2024	150,000.00	04/21/2022 2.96%	150,480.47 150,280.50	97.47 4.96%	146,198.10 396.38	0.39% (4,082.40)	Aaa / AAA AAA	1.49 1.32
3137BFXT3	FHLMC K042 A2 2.67% Due 12/25/2024	450,000.00	06/22/2022 3.52%	441,070.31 444,167.54	96.86 4.74%	435,875.85 200.25	1.17% (8,291.69)	Aaa / NR NR	1.66 1.46

Holdings Report

As of April 30, 2023

CUSIP	Security Description	Par Value/Units	Purchase Date Book Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody/S&P Fitch	Maturity Duration
CMO									
3137BHCY1	FHLMC K044 A2 2.811% Due 1/25/2025	370,320.15	06/16/2022 4.46%	361,814.36 364,695.65	96.88 4.74%	358,760.98 867.47	0.97% (5,934.67)	NR / NR AAA	1.74 1.56
3137F4WZ1	FHLMC K731 A2 3.6% Due 2/25/2025	374,802.07	05/03/2022 2.67%	379,077.15 377,541.19	97.93 4.83%	367,045.54 1,124.41	0.99% (10,495.65)	NR / NR AAA	1.83 1.53
3137BM7C4	FHLMC K051 A2 3.308% Due 9/25/2025	400,000.00	05/18/2022 3.06%	402,031.25 401,449.20	97.47 4.43%	389,877.60 1,102.67	1.05% (11,571.60)	NR / NR AAA	2.41 2.13
3137BNGT5	FHLMC K054 A2 2.745% Due 1/25/2026	350,000.00	12/15/2022 4.49%	334,742.19 336,559.91	96.00 4.34%	336,002.45 800.63	0.90% (557.46)	NR / AAA NR	2.74 2.46
Total CMO		**2,887,505.68**	**3.34%**	**2,863,340.33** **2,867,487.26**	**4.89%**	**2,816,094.25** **6,631.27**	**7.58%** **(51,393.01)**	**Aaa / AAA** **AAA**	**1.63** **1.42**
CORPORATE									
02665WCT6	American Honda Finance Note 3.55% Due 1/12/2024	400,000.00	Various 2.77%	405,283.50 402,121.91	99.04 4.96%	396,157.20 4,299.44	1.08% (5,964.71)	A3 / A- A	0.70 0.67
24422EVN6	John Deere Capital Corp Note 0.45% Due 1/17/2024	400,000.00	Various 2.68%	385,011.00 393,823.60	96.77 5.11%	387,091.20 520.00	1.04% (6,732.40)	A2 / A A+	0.72 0.69
91159HHV5	US Bancorp Callable Note Cont 1/5/2024 3.375% Due 2/5/2024	150,000.00	04/20/2022 2.95%	151,047.00 150,418.46	98.40 5.54%	147,595.35 1,209.38	0.40% (2,823.11)	A3 / A+ A+	0.77 0.74
637432NL5	National Rural Utilities Callable Note Cont 12/7/2023 2.95% Due 2/7/2024	150,000.00	04/06/2022 2.77%	150,441.00 150,159.57	98.37 5.13%	147,559.50 1,032.50	0.40% (2,600.07)	A1 / A- A+	0.78 0.74
89114QCB2	Toronto Dominion Bank Note 3.25% Due 3/11/2024	400,000.00	Various 3.02%	401,620.50 400,745.55	98.19 5.41%	392,777.20 1,805.55	1.06% (7,968.35)	A1 / A AA-	0.87 0.83
037833CU2	Apple Inc Callable Note Cont 3/11/2024 2.85% Due 5/11/2024	450,000.00	06/22/2022 3.23%	446,895.00 448,300.61	98.19 4.67%	441,859.50 6,056.25	1.20% (6,441.11)	Aaa / AA+ NR	1.03 0.99
747525AT0	Qualcomm Inc Callable Note Cont 3/20/2024 2.9% Due 5/20/2024	400,000.00	Various 2.72%	401,320.00 400,607.26	97.96 4.90%	391,847.60 5,187.78	1.07% (8,759.66)	A2 / A NR	1.06 1.01
69371RR81	Paccar Financial Corp Note 3.15% Due 6/13/2024	290,000.00	06/06/2022 3.16%	289,933.30 289,962.68	98.28 4.74%	285,005.91 3,501.75	0.77% (4,956.77)	A1 / A+ NR	1.12 1.07
06367TQW3	Bank of Montreal Note 0.625% Due 7/9/2024	425,000.00	04/27/2022 3.22%	401,846.00 412,441.41	94.79 5.19%	402,853.68 826.39	1.08% (9,587.73)	A2 / A- AA-	1.19 1.16

Holdings Report

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CUSIP	Security Description	Par Value/Units	Purchase Date Book Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody/S&P Fitch	Maturity Duration
CORPORATE									
79466LAG9	Salesforce.com Inc Callable Note Cont 7/15/2022 0.625% Due 7/15/2024	375,000.00	Various 2.99%	356,177.25 364,711.65	95.37 4.61%	357,634.13 690.10	0.96% (7,077.52)	A2 / A+ NR	1.21 1.18
05531FBH5	Truist Financial Corporation Callable Note Cont 7/1/2024 2.5% Due 8/1/2024	400,000.00	Various 3.07%	395,039.00 397,248.07	96.15 5.73%	384,587.20 2,500.00	1.04% (12,660.87)	A3 / A- A	1.26 1.20
693475AY1	PNC Financial Services Callable Note Cont 10/2/2024 2.2% Due 11/1/2024	150,000.00	04/11/2022 2.99%	147,117.00 148,300.48	95.44 5.40%	143,154.45 1,650.00	0.39% (5,146.03)	A3 / A- A	1.51 1.43
89236TJT3	Toyota Motor Credit Corp Note 1.45% Due 1/13/2025	150,000.00	04/18/2022 3.00%	143,931.00 146,215.23	94.91 4.59%	142,371.30 652.50	0.38% (3,843.93)	A1 / A+ A+	1.71 1.64
00440EAS6	Chubb INA Holdings Inc Note 3.15% Due 3/15/2025	450,000.00	Various 3.67%	443,992.50 445,858.06	97.38 4.62%	438,199.65 1,811.25	1.18% (7,658.41)	A3 / A A	1.88 1.79
69371RR73	Paccar Financial Corp Note 2.85% Due 4/7/2025	120,000.00	03/31/2022 2.86%	119,968.80 119,979.87	96.74 4.63%	116,092.56 228.00	0.31% (3,887.31)	A1 / A+ NR	1.94 1.85
023135CE4	Amazon.com Inc Note 3% Due 4/13/2025	450,000.00	Various 3.22%	447,451.25 448,191.33	97.81 4.18%	440,153.56 675.00	1.18% (8,037.77)	A1 / AA AA-	1.96 1.87
78016EZ59	Royal Bank of Canada Note 3.375% Due 4/14/2025	400,000.00	Various 3.64%	397,033.20 398,030.02	97.22 4.88%	388,887.20 637.50	1.05% (9,142.82)	A1 / A AA-	1.96 1.86
06406RBC0	Bank of NY Mellon Corp Callable Note Cont 3/25/2025 3.35% Due 4/25/2025	400,000.00	Various 3.27%	400,918.40 400,599.45	96.97 4.97%	387,888.00 223.34	1.04% (12,711.45)	A1 / A AA-	1.99 1.89
808513AX3	Charles Schwab Corp Callable Note Cont 3/21/2025 3.85% Due 5/21/2025	450,000.00	06/22/2022 3.80%	450,561.98 450,387.38	96.97 5.43%	436,344.30 7,700.00	1.19% (14,043.08)	A2 / A- A	2.06 1.91
46647PCH7	JP Morgan Chase & Co Callable Note Cont 6/1/2024 0.824% Due 6/1/2025	400,000.00	Various 4.11%	378,688.50 385,609.95	95.01 5.54%	380,035.20 1,373.33	1.02% (5,574.75)	A1 / A- AA-	2.09 1.99
63743HFE7	National Rural Utilities Note 3.45% Due 6/15/2025	60,000.00	04/27/2022 3.46%	59,983.80 59,988.95	97.55 4.67%	58,527.24 782.00	0.16% (1,461.71)	A2 / A- A	2.13 1.99
26442UAA2	Duke Energy Progress LLC Callable Note Cont 5/15/25 3.25% Due 8/15/2025	400,000.00	Various 3.26%	399,859.00 399,893.21	97.23 4.54%	388,904.40 2,744.45	1.05% (10,988.81)	Aa3 / A NR	2.30 2.16
89236TKF1	Toyota Motor Credit Corp Note 3.65% Due 8/18/2025	180,000.00	08/15/2022 3.68%	179,838.00 179,875.84	98.28 4.44%	176,905.44 1,332.25	0.48% (2,970.40)	A1 / A+ A+	2.30 2.16

Holdings Report

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CUSIP	Security Description	Par Value/Units	Purchase Date Book Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody/S&P Fitch	Maturity Duration
CORPORATE									
931142EW9	Wal-Mart Stores Note 3.9% Due 9/9/2025	100,000.00	09/06/2022 3.92%	99,930.00 99,944.95	99.41 4.16%	99,406.90 563.33	0.27% (538.05)	Aa2 / AA AA	2.36 2.22
437076CR1	Home Depot Callable Note Cont 8/15/2025 4% Due 9/15/2025	450,000.00	09/14/2022 4.12%	448,560.00 448,855.38	99.72 4.12%	448,746.75 2,300.00	1.21% (108.63)	A2 / A A	2.38 2.23
63743HFF4	National Rural Utilities Note 5.45% Due 10/30/2025	145,000.00	10/20/2022 5.50%	144,805.70 144,837.99	101.83 4.67%	147,651.91 21.95	0.40% 2,813.92	A2 / A- A	2.50 2.32
637432NG6	National Rural Utilities Callable Note Cont 8/1/2025 3.25% Due 11/1/2025	60,000.00	04/14/2022 3.31%	59,880.00 59,915.02	96.61 4.70%	57,968.94 975.00	0.16% (1,946.08)	A1 / A- A+	2.51 2.33
756109BE3	Realty Income Corp Callable Note Cont 9/1/2025 4.625% Due 11/1/2025	400,000.00	09/20/2022 4.64%	399,764.00 399,809.91	98.93 5.09%	395,704.40 9,250.00	1.09% (4,105.51)	A3 / A- NR	2.51 2.28
14913R3B1	Caterpillar Financial Service Note 4.8% Due 1/6/2026	370,000.00	01/20/2023 4.35%	374,554.70 374,144.86	101.57 4.17%	375,825.65 5,673.33	1.02% 1,680.79	A2 / A A	2.69 2.46
61747YET8	Morgan Stanley Callable Note Cont 7/17/2025 4.679% Due 7/17/2026	400,000.00	09/20/2022 5.48%	395,440.00 396,162.93	99.17 5.07%	396,699.60 5,406.84	1.08% 536.67	A1 / A- A+	3.22 2.05
665859AW4	Northern Trust Company Callable Note Cont 4/10/2027 4% Due 5/10/2027	450,000.00	Various 3.99%	450,269.40 450,225.88	98.20 4.49%	441,909.90 8,550.00	1.21% (8,315.98)	A2 / A+ A+	4.03 3.61
91324PEG3	United Health Group Inc Callable Note Cont 4/15/2027 3.7% Due 5/15/2027	115,000.00	05/17/2022 3.69%	115,055.80 115,045.21	98.13 4.21%	112,852.49 1,962.03	0.31% (2,192.72)	A3 / A+ A	4.04 3.65
Total Corporate		**9,940,000.00**	**3.54%**	**9,842,216.58** **9,882,412.67**	**4.86%**	**9,709,198.31** **82,141.24**	**26.29%** **(173,214.36)**	**A1 / A** **A+**	**1.86** **1.71**
MONEY MARKET FUND									
31846V807	First American Treasury MMF Class Y	139,956.03	Various 4.44%	139,956.03 139,956.03	1.00 4.44%	139,956.03 0.00	0.38% 0.00	Aaa / AA+ AAA	0.00 0.00
Total Money Market Fund		**139,956.03**	**4.44%**	**139,956.03** **139,956.03**	**4.44%**	**139,956.03** **0.00**	**0.38%** **0.00**	**Aaa / AA+** **AAA**	**0.00** **0.00**

Holdings Report

As of April 30, 2023

CUSIP	Security Description	Par Value/Units	Purchase Date Book Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody/S&P Fitch	Maturity Duration
SUPRANATIONAL									
4581X0EE4	Inter-American Dev Bank Note 3.25% Due 7/1/2024	365,000.00	06/22/2022 3.26%	364,963.50 364,978.68	98.51 4.57%	359,561.14 3,954.17	0.98% (5,417.54)	Aaa / AAA AAA	1.17 1.12
Total Supranational		**365,000.00**	**3.26%**	**364,963.50** **364,978.68**	**4.57%**	**359,561.14** **3,954.17**	**0.98%** **(5,417.54)**	**Aaa / AAA** **AAA**	**1.17** **1.12**
US TREASURY									
912828ZU7	US Treasury Note 0.25% Due 6/15/2023	750,000.00	Various 2.42%	732,832.04 748,029.71	99.43 4.77%	745,737.00 705.70	2.00% (2,292.71)	Aaa / AA+ AAA	0.13 0.13
91282CAF8	US Treasury Note 0.125% Due 8/15/2023	750,000.00	Various 2.44%	728,574.22 745,049.93	98.57 5.03%	739,277.25 194.22	1.99% (5,772.68)	Aaa / AA+ AAA	0.29 0.29
91282CAP6	US Treasury Note 0.125% Due 10/15/2023	220,000.00	05/04/2022 2.62%	212,274.22 217,556.43	97.85 4.91%	215,273.52 12.02	0.58% (2,282.91)	Aaa / AA+ AAA	0.46 0.45
91282CAW1	US Treasury Note 0.25% Due 11/15/2023	750,000.00	Various 2.62%	723,837.89 740,618.67	97.52 4.96%	731,367.00 864.99	1.97% (9,251.67)	Aaa / AA+ AAA	0.55 0.53
91282CBV2	US Treasury Note 0.375% Due 4/15/2024	750,000.00	Various 2.70%	717,480.47 733,841.10	95.87 4.84%	719,004.00 122.94	1.93% (14,837.10)	Aaa / AA+ AAA	0.96 0.94
91282CCG4	US Treasury Note 0.25% Due 6/15/2024	775,000.00	Various 2.92%	733,680.66 752,604.37	95.18 4.70%	737,612.45 729.23	1.98% (14,991.92)	Aaa / AA+ AAA	1.13 1.10
91282CCT6	US Treasury Note 0.375% Due 8/15/2024	750,000.00	Various 2.78%	711,445.31 727,522.47	94.81 4.55%	711,064.50 582.70	1.91% (16,457.97)	Aaa / AA+ AAA	1.30 1.26
91282CCX7	US Treasury Note 0.375% Due 9/15/2024	750,000.00	Various 2.83%	708,437.50 725,623.76	94.61 4.46%	709,541.25 359.22	1.91% (16,082.51)	Aaa / AA+ AAA	1.38 1.34
91282CDB4	US Treasury Note 0.625% Due 10/15/2024	750,000.00	Various 2.88%	711,455.08 726,288.51	94.69 4.42%	710,185.50 204.92	1.91% (16,103.01)	Aaa / AA+ AAA	1.46 1.42
91282CDH1	US Treasury Note 0.75% Due 11/15/2024	750,000.00	Various 2.93%	710,820.32 725,885.54	94.68 4.35%	710,127.00 2,594.97	1.91% (15,758.54)	Aaa / AA+ AAA	1.55 1.50
91282CDN8	US Treasury Note 1% Due 12/15/2024	750,000.00	Various 3.13%	711,869.14 725,158.97	94.88 4.29%	711,621.00 2,822.80	1.92% (13,537.97)	Aaa / AA+ AAA	1.63 1.58
91282CDS7	US Treasury Note 1.125% Due 1/15/2025	775,000.00	Various 3.01%	737,794.93 751,114.70	94.91 4.24%	735,554.05 2,553.00	1.98% (15,560.65)	Aaa / AA+ AAA	1.72 1.66

Holdings Report

As of April 30, 2023

CUSIP	Security Description	Par Value/Units	Purchase Date Book Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody/S&P Fitch	Maturity Duration
US TREASURY									
91282CDZ1	US Treasury Note 1.5% Due 2/15/2025	750,000.00	Various 2.88%	723,125.00 732,231.98	95.38 4.20%	715,341.75 2,330.80	1.93% (16,890.23)	Aaa / AA+ AAA	1.80 1.74
91282CED9	US Treasury Note 1.75% Due 3/15/2025	750,000.00	Various 2.93%	726,035.16 734,182.61	95.73 4.14%	718,008.00 1,676.28	1.93% (16,174.61)	Aaa / AA+ AAA	1.88 1.81
91282CEH0	US Treasury Note 2.625% Due 4/15/2025	500,000.00	06/28/2022 3.23%	491,933.59 494,351.14	97.25 4.10%	486,250.00 573.77	1.31% (8,101.14)	Aaa / AA+ AAA	1.96 1.88
912828XB1	US Treasury Note 2.125% Due 5/15/2025	750,000.00	Various 3.09%	729,971.68 736,010.36	96.23 4.07%	721,758.00 7,352.39	1.96% (14,252.36)	Aaa / AA+ AAA	2.04 1.95
91282CEU1	US Treasury Note 2.875% Due 6/15/2025	670,000.00	06/28/2022 3.22%	663,457.03 665,307.44	97.71 4.01%	654,636.90 7,249.90	1.78% (10,670.54)	Aaa / AA+ AAA	2.13 2.01
91282CAB7	US Treasury Note 0.25% Due 7/31/2025	800,000.00	Various 3.08%	732,058.59 751,800.93	92.12 3.94%	736,968.80 497.23	1.98% (14,832.13)	Aaa / AA+ AAA	2.25 2.20
91282CFP1	US Treasury Note 4.25% Due 10/15/2025	600,000.00	10/18/2022 4.46%	596,554.69 597,166.77	100.83 3.89%	604,968.60 1,114.75	1.63% 7,801.83	Aaa / AA+ AAA	2.46 2.31
91282CFW6	US Treasury Note 4.5% Due 11/15/2025	750,000.00	11/09/2022 4.55%	748,945.31 749,106.02	101.51 3.87%	761,337.75 15,569.75	2.09% 12,231.73	Aaa / AA+ AAA	2.55 2.34
91282CBT7	US Treasury Note 0.75% Due 3/31/2026	750,000.00	Various 2.97%	690,097.65 704,455.34	91.91 3.70%	689,355.75 476.43	1.85% (15,099.59)	Aaa / AA+ AAA	2.92 2.84
Total US Treasury		**14,840,000.00**	**3.03%**	**14,242,680.48 14,483,906.75**	**4.34%**	**14,264,990.07 48,588.01**	**38.43% (218,916.68)**	**Aaa / AA+ AAA**	**1.57 1.51**
TOTAL PORTFOLIO		**38,106,666.01**	**3.35%**	**37,235,821.10 37,571,521.41**	**4.56%**	**37,057,644.62 191,819.43**	**100.00% (513,876.79)**	**Aa2 / AA AAA**	**1.94 1.66**
TOTAL MARKET VALUE PLUS ACCRUED						**37,249,464.05**			

Income Earned

As of April 30, 2023

CUSIP	Security Description	Trade Date Settle Date Units	Book Value: Begin Book Value: Acq Book Value: Disp Book Value: End	Prior Accrued Inc. Received Ending Accrued Total Interest	Accr. Of Discount Amort. Of Premium Net Accret/Amort Income Earned	Total Income
FIXED INCOME						
00440EAS6	Chubb INA Holdings Inc Note 3.15% Due 03/15/2025	Various Various 450,000.00	445,676.39 0.00 0.00 445,858.06	630.00 0.00 1,811.25 1,181.25	181.67 0.00 181.67 1,362.92	1,362.92
023135CE4	Amazon.com Inc Note 3% Due 04/13/2025	Various Various 450,000.00	448,115.24 0.00 0.00 448,191.33	6,300.00 6,750.00 675.00 1,125.00	92.32 16.23 76.09 1,201.09	1,201.09
02582JJR2	American Express 2021-1 A 0.9% Due 11/15/2026	05/05/2022 05/09/2022 386,000.00	372,150.14 0.00 0.00 372,849.63	154.40 289.50 154.40 289.50	699.49 0.00 699.49 988.99	988.99
02582JJT8	American Express Credit Trust 2022-2 A 3.39% Due 05/17/2027	05/17/2022 05/24/2022 235,000.00	234,962.94 0.00 0.00 234,964.37	354.07 663.88 354.07 663.88	1.43 0.00 1.43 665.31	665.31
02665WCT6	American Honda Finance Note 3.55% Due 01/12/2024	Various Various 400,000.00	402,370.57 0.00 0.00 402,121.91	3,116.11 0.00 4,299.44 1,183.33	0.00 248.66 (248.66) 934.67	934.67
037833CU2	Apple Inc Callable Note Cont 3/11/2024 2.85% Due 05/11/2024	06/22/2022 06/24/2022 450,000.00	448,165.02 0.00 0.00 448,300.61	4,987.50 0.00 6,056.25 1,068.75	135.59 0.00 135.59 1,204.34	1,204.34
05531FBH5	Truist Financial Corporation Callable Note Cont 7/1/2024 2.5% Due 08/01/2024	Various Various 400,000.00	397,067.82 0.00 0.00 397,248.07	1,666.67 0.00 2,500.00 833.33	180.25 0.00 180.25 1,013.58	1,013.58
05593AAC3	BMW Vehicle Lease Trust 2023-1 A3 5.16% Due 11/25/2025	02/07/2023 02/15/2023 50,000.00	49,998.88 0.00 0.00 49,998.93	43.00 215.00 43.00 215.00	0.05 0.00 0.05 215.05	215.05
06367TQW3	Bank of Montreal Note 0.625% Due 07/09/2024	04/27/2022 04/29/2022 425,000.00	411,575.30 0.00 0.00 412,441.41	605.03 0.00 826.39 221.36	866.11 0.00 866.11 1,087.47	1,087.47

Income Earned

As of April 30, 2023

CUSIP	Security Description	Trade Date Settle Date Units	Book Value: Begin Book Value: Acq Book Value: Disp Book Value: End	Prior Accrued Inc. Received Ending Accrued Total Interest	Accr. Of Discount Amort. Of Premium Net Accret/Amort Income Earned	Total Income
06406RBC0	Bank of NY Mellon Corp Callable Note Cont 3/25/2025 3.35% Due 04/25/2025	Various Various 400,000.00	400,625.38 0.00 0.00 400,599.45	5,806.66 6,700.00 223.34 1,116.68	0.42 26.35 (25.93) 1,090.75	1,090.75
14913R3B1	Caterpillar Financial Service Note 4.8% Due 01/06/2026	01/20/2023 01/24/2023 370,000.00	374,271.62 0.00 0.00 374,144.86	4,193.33 0.00 5,673.33 1,480.00	0.00 126.76 (126.76) 1,353.24	1,353.24
24422EVN6	John Deere Capital Corp Note 0.45% Due 01/17/2024	Various Various 400,000.00	393,113.67 0.00 0.00 393,823.60	370.00 0.00 520.00 150.00	709.93 0.00 709.93 859.93	859.93
26442UAA2	Duke Energy Progress LLC Callable Note Cont 5/15/25 3.25% Due 08/15/2025	Various Various 400,000.00	399,889.92 0.00 0.00 399,893.21	1,661.11 0.00 2,744.45 1,083.34	8.15 4.86 3.29 1,086.63	1,086.63
3130AAHE1	FHLB Note 2.5% Due 12/08/2023	04/07/2022 04/08/2022 150,000.00	150,065.66 0.00 0.00 150,057.81	1,177.08 0.00 1,489.58 312.50	0.00 7.85 (7.85) 304.65	304.65
3130ALEM2	FHLB Callable Note Qtrly 11/25/2025 0.79% Due 02/25/2026	05/12/2022 05/13/2022 400,000.00	376,388.15 0.00 0.00 377,055.78	316.00 0.00 579.33 263.33	667.63 0.00 667.63 930.96	930.96
3130APU29	FHLB Note 0.5% Due 11/09/2023	06/28/2022 06/29/2022 400,000.00	393,948.05 0.00 0.00 394,765.88	788.89 0.00 955.56 166.67	817.83 0.00 817.83 984.50	984.50
3130AQMR1	FHLB Callable Note Annual 1/27/2023 1.25% Due 01/27/2025	04/18/2022 04/19/2022 150,000.00	146,082.16 0.00 0.00 146,258.38	333.33 0.00 489.58 156.25	176.22 0.00 176.22 332.47	332.47
3130ASDS5	FHLB Note 2.75% Due 06/28/2024	06/28/2022 06/29/2022 500,000.00	497,213.81 0.00 0.00 497,397.92	3,552.08 0.00 4,697.92 1,145.84	184.11 0.00 184.11 1,329.95	1,329.95

Income Earned

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313383YJ4	FHLB Note 3.375% Due 09/08/2023	04/26/2022 04/27/2022 500,000.00	502,194.79 0.00 0.00 501,783.27	1,078.13 0.00 2,484.38 1,406.25	0.00 411.52 (411.52) 994.73	994.73
3133EJYL7	FFCB Note 2.8% Due 09/05/2023	04/07/2022 04/08/2022 95,000.00	95,209.88 0.00 0.00 95,169.78	192.11 0.00 413.78 221.67	0.00 40.10 (40.10) 181.57	181.57
3133EN4N7	FFCB Note 4.25% Due 12/20/2024	12/15/2022 12/20/2022 625,000.00	623,435.03 0.00 0.00 623,509.67	7,452.26 0.00 9,665.80 2,213.54	74.64 0.00 74.64 2,288.18	2,288.18
3133ENWP1	FFCB Note 2.625% Due 05/16/2024	05/10/2022 05/16/2022 270,000.00	269,795.06 0.00 0.00 269,810.02	2,657.81 0.00 3,248.44 590.63	14.96 0.00 14.96 605.59	605.59
3133ENYX2	FFCB Note 3.25% Due 06/17/2024	06/15/2022 06/17/2022 460,000.00	459,216.66 0.00 0.00 459,269.71	4,318.89 0.00 5,564.72 1,245.83	53.05 0.00 53.05 1,298.88	1,298.88
3133EPBJ3	FFCB Note 4.375% Due 02/23/2026	02/21/2023 02/23/2023 725,000.00	722,513.14 0.00 0.00 722,583.59	3,348.09 0.00 5,991.32 2,643.23	70.45 0.00 70.45 2,713.68	2,713.68
3133EPBM6	FFCB Note 4.125% Due 08/23/2027	02/21/2023 02/23/2023 750,000.00	746,026.60 0.00 0.00 746,100.87	3,265.63 0.00 5,843.75 2,578.12	74.27 0.00 74.27 2,652.39	2,652.39
3133EPCF0	FFCB Note 4.5% Due 03/02/2026	03/23/2023 03/24/2023 750,000.00	760,756.77 0.00 0.00 760,454.05	2,718.75 0.00 5,531.25 2,812.50	0.00 302.72 (302.72) 2,509.78	2,509.78
3133EPGW9	FFCB Note 3.875% Due 04/25/2028	04/24/2023 04/25/2023 800,000.00	0.00 804,016.00 0.00 804,002.81	0.00 0.00 516.67 516.67	0.00 13.19 (13.19) 503.48	503.48

Income Earned

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CUSIP	Security Description	Trade Date Settle Date Units	Book Value: Begin Book Value: Acq Book Value: Disp Book Value: End	Prior Accrued Inc. Received Ending Accrued Total Interest	Accr. Of Discount Amort. Of Premium Net Accret/Amort Income Earned	Total Income
3135G05X7	FNMA Note 0.375% Due 08/25/2025	06/22/2022 06/23/2022 500,000.00	467,273.30 0.00 0.00 468,392.80	187.50 0.00 343.75 156.25	1,119.50 0.00 1,119.50 1,275.75	1,275.75
3137B5KW2	FHLMC K035 A2 3.458% Due 08/25/2023	04/29/2022 05/04/2022 288,424.59	362,453.14 0.00 72,989.34 289,083.52	1,041.47 1,041.47 831.14 831.14	0.00 380.28 (380.28) 450.86	450.86
3137BEVH4	FHLMC K040 A2 3.241% Due 09/25/2024	04/21/2022 04/26/2022 150,000.00	150,446.80 0.00 0.00 150,422.11	405.13 405.12 405.13 405.12	0.00 24.69 (24.69) 380.43	380.43
3137BFE98	FHLMC K041 A2 3.171% Due 10/25/2024	04/21/2022 04/26/2022 150,000.00	150,296.71 0.00 0.00 150,280.50	396.38 396.38 396.38 396.38	0.00 16.21 (16.21) 380.17	380.17
3137BFXT3	FHLMC K042 A2 2.67% Due 12/25/2024	06/22/2022 06/27/2022 450,000.00	443,865.87 0.00 0.00 444,167.54	200.25 1,001.25 200.25 1,001.25	301.67 0.00 301.67 1,302.92	1,302.92
3137BHCY1	FHLMC K044 A2 2.811% Due 01/25/2025	06/16/2022 06/22/2022 370,320.15	365,064.53 0.00 655.49 364,695.65	869.01 869.01 867.47 867.47	286.61 0.00 286.61 1,154.08	1,154.08
3137BM7C4	FHLMC K051 A2 3.308% Due 09/25/2025	05/18/2022 05/23/2022 400,000.00	401,500.10 0.00 0.00 401,449.20	1,102.67 1,102.67 1,102.67 1,102.67	0.00 50.90 (50.90) 1,051.77	1,051.77
3137BNGT5	FHLMC K054 A2 2.745% Due 01/25/2026	12/15/2022 12/20/2022 350,000.00	336,146.79 0.00 0.00 336,559.91	800.63 800.63 800.63 800.63	413.12 0.00 413.12 1,213.75	1,213.75
3137BTU25	FHLMC K724 A2 3.062% Due 11/25/2023	06/13/2022 06/16/2022 353,958.87	359,749.06 0.00 6,572.49 353,287.64	919.96 919.96 903.19 903.19	111.07 0.00 111.07 1,014.26	1,014.26

Income Earned

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3137EAEQ8	FHLMC Note Due 04/20/2023	04/21/2022 04/22/2022 0.00	499,561.01 0.00 500,000.00 0.00	838.54 937.50 0.00 98.96	438.99 0.00 438.99 537.95	537.95
3137F4WZ1	FHLMC K731 A2 3.6% Due 02/25/2025	05/03/2022 05/06/2022 374,802.07	378,291.09 0.00 617.18 377,541.19	1,126.26 1,126.26 1,124.41 1,124.41	0.00 132.72 (132.72) 991.69	991.69
362585AC5	GM Financial Securitized ART 2022-2 A3 3.1% Due 02/16/2027	04/05/2022 04/13/2022 40,000.00	39,994.00 0.00 0.00 39,994.20	51.67 103.33 51.67 103.33	0.20 0.00 0.20 103.53	103.53
36262XAC8	GM Financial Auto Lease Trust 2021-3 A2 0.39% Due 10/21/2024	05/04/2022 05/06/2022 105,782.31	116,630.12 0.00 12,665.91 104,324.31	14.12 38.50 12.61 36.99	360.10 0.00 360.10 397.09	397.09
36265WAD5	GM Financial Securitized Auto 2022-3 A3 3.64% Due 04/16/2027	07/06/2022 07/13/2022 55,000.00	54,999.71 0.00 0.00 54,999.72	83.42 166.83 83.42 166.83	0.01 0.00 0.01 166.84	166.84
36266FAC3	GM Financial Auto Lease Trust 2022-2 A3 3.42% Due 06/20/2025	05/03/2022 05/11/2022 130,000.00	129,991.94 0.00 0.00 129,992.45	135.85 370.50 135.85 370.50	0.51 0.00 0.51 371.01	371.01
437076CR1	Home Depot Callable Note Cont 8/15/2025 4% Due 09/15/2025	09/14/2022 09/19/2022 450,000.00	448,815.82 0.00 0.00 448,855.38	800.00 0.00 2,300.00 1,500.00	39.56 0.00 39.56 1,539.56	1,539.56
43813GAC5	Honda Auto Receivables Trust 2021-1 A3 0.27% Due 04/21/2025	Various Various 130,388.26	142,238.89 0.00 13,526.85 128,997.93	10.79 32.38 9.78 31.37	285.89 0.00 285.89 317.26	317.26
43815JAC7	Honda Auto Receivables Owner 2023-1 A3 5.04% Due 04/21/2027	02/16/2023 02/24/2023 50,000.00	49,991.00 0.00 0.00 49,991.24	70.00 210.00 70.00 210.00	0.24 0.00 0.24 210.24	210.24

Income Earned

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43815PAC3	Honda Auto Receivables 2022-2 A3 3.73% Due 07/20/2026	08/15/2022 08/24/2022 50,000.00	49,997.60 0.00 0.00 49,997.68	67.35 155.42 67.35 155.42	0.08 0.00 0.08 155.50	155.50
44933LAC7	Hyundai Auto Receivables Trust 2021-A A3 0.38% Due 09/15/2025	04/25/2022 04/27/2022 192,909.53	206,210.90 0.00 16,562.13 190,126.32	35.38 66.33 32.58 63.53	477.55 0.00 477.55 541.08	541.08
44934KAC8	Hyundai Auto Receivables Trust 2021-B A3 0.38% Due 01/15/2026	05/19/2022 05/23/2022 36,124.20	37,723.79 0.00 2,531.90 35,301.99	6.53 12.24 6.10 11.81	110.10 0.00 110.10 121.91	121.91
4581X0EE4	Inter-American Dev Bank Note 3.25% Due 07/01/2024	06/22/2022 07/01/2022 365,000.00	364,977.18 0.00 0.00 364,978.68	2,965.63 0.00 3,954.17 988.54	1.50 0.00 1.50 990.04	990.04
46647PCH7	JP Morgan Chase & Co Callable Note Cont 6/1/2024 0.824% Due 06/01/2025	Various Various 400,000.00	385,043.42 0.00 0.00 385,609.95	1,098.67 0.00 1,373.33 274.66	566.53 0.00 566.53 841.19	841.19
47789QAC4	John Deere Owner Trust 2021-B A3 0.52% Due 03/16/2026	05/02/2022 05/03/2022 118,000.00	113,787.90 0.00 0.00 113,964.88	27.27 51.13 27.27 51.13	176.98 0.00 176.98 228.11	228.11
47800AAC4	John Deere Owner Trust 2022-B A3 3.74% Due 02/16/2027	07/12/2022 07/20/2022 115,000.00	114,991.16 0.00 0.00 114,991.42	191.16 358.42 191.16 358.42	0.26 0.00 0.26 358.68	358.68
47800BAC2	John Deere Owner Trust 2022-C A3 5.09% Due 06/15/2027	10/12/2022 10/19/2022 210,000.00	209,985.70 0.00 0.00 209,986.07	475.07 890.75 475.07 890.75	0.37 0.00 0.37 891.12	891.12
58770AAC7	Mercedes-Benz Auto Receivable 2023-1 A3 4.51% Due 11/15/2027	01/18/2023 01/25/2023 125,000.00	124,985.78 0.00 0.00 124,986.14	250.56 469.79 250.56 469.79	0.36 0.00 0.36 470.15	470.15

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61747YET8	Morgan Stanley Callable Note Cont 7/17/2025 4.679% Due 07/17/2026	09/20/2022 09/22/2022 400,000.00	396,064.79 0.00 0.00 396,162.93	3,847.18 0.00 5,406.84 1,559.66	98.14 0.00 98.14 1,657.80	1,657.80
637432NG6	National Rural Utilities Callable Note Cont 8/1/2025 3.25% Due 11/01/2025	04/14/2022 04/19/2022 60,000.00	59,912.23 0.00 0.00 59,915.02	812.50 0.00 975.00 162.50	2.79 0.00 2.79 165.29	165.29
637432NL5	National Rural Utilities Callable Note Cont 12/7/2023 2.95% Due 02/07/2024	04/06/2022 04/08/2022 150,000.00	150,181.33 0.00 0.00 150,159.57	663.75 0.00 1,032.50 368.75	0.00 21.76 (21.76) 346.99	346.99
63743HFE7	National Rural Utilities Note 3.45% Due 06/15/2025	04/27/2022 05/04/2022 60,000.00	59,988.53 0.00 0.00 59,988.95	609.50 0.00 782.00 172.50	0.42 0.00 0.42 172.92	172.92
63743HFF4	National Rural Utilities Note 5.45% Due 10/30/2025	10/20/2022 10/31/2022 145,000.00	144,832.67 0.00 0.00 144,837.99	3,314.66 3,951.25 21.95 658.54	5.32 0.00 5.32 663.86	663.86
665859AW4	Northern Trust Company Callable Note Cont 4/10/2027 4% Due 05/10/2027	Various Various 450,000.00	450,230.66 0.00 0.00 450,225.88	7,050.00 0.00 8,550.00 1,500.00	3.46 8.24 (4.78) 1,495.22	1,495.22
693475AY1	PNC Financial Services Callable Note Cont 10/2/2024 2.2% Due 11/01/2024	04/11/2022 04/13/2022 150,000.00	148,207.78 0.00 0.00 148,300.48	1,375.00 0.00 1,650.00 275.00	92.70 0.00 92.70 367.70	367.70
69371RR73	Paccar Financial Corp Note 2.85% Due 04/07/2025	03/31/2022 04/07/2022 120,000.00	119,979.02 0.00 0.00 119,979.87	1,653.00 1,710.00 228.00 285.00	0.85 0.00 0.85 285.85	285.85
69371RR81	Paccar Financial Corp Note 3.15% Due 06/13/2024	06/06/2022 06/13/2022 290,000.00	289,959.94 0.00 0.00 289,962.68	2,740.50 0.00 3,501.75 761.25	2.74 0.00 2.74 763.99	763.99

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747525AT0	Qualcomm Inc Callable Note Cont 3/20/2024 2.9% Due 05/20/2024	Various Various 400,000.00	400,663.48 0.00 0.00 400,607.26	4,221.11 0.00 5,187.78 966.67	0.00 56.22 (56.22) 910.45	910.45
756109BE3	Realty Income Corp Callable Note Cont 9/1/2025 4.625% Due 11/01/2025	09/20/2022 09/22/2022 400,000.00	399,803.68 0.00 0.00 399,809.91	7,708.33 0.00 9,250.00 1,541.67	6.23 0.00 6.23 1,547.90	1,547.90
78016EZ59	Royal Bank of Canada Note 3.375% Due 04/14/2025	Various Various 400,000.00	397,947.24 0.00 0.00 398,030.02	6,262.50 6,750.00 637.50 1,125.00	82.78 0.00 82.78 1,207.78	1,207.78
79466LAG9	Salesforce.com Inc Callable Note Cont 7/15/2022 0.625% Due 07/15/2024	Various Various 375,000.00	364,011.76 0.00 0.00 364,711.65	494.80 0.00 690.10 195.30	699.89 0.00 699.89 895.19	895.19
808513AX3	Charles Schwab Corp Callable Note Cont 3/21/2025 3.85% Due 05/21/2025	06/22/2022 06/24/2022 450,000.00	450,404.22 0.00 0.00 450,387.38	6,256.25 0.00 7,700.00 1,443.75	0.00 16.84 (16.84) 1,426.91	1,426.91
89114QCB2	Toronto Dominion Bank Note 3.25% Due 03/11/2024	Various Various 400,000.00	400,816.55 0.00 0.00 400,745.55	722.22 0.00 1,805.55 1,083.33	0.00 71.00 (71.00) 1,012.33	1,012.33
89231CAD9	Toyota Auto Receivables Owner 2022-C A3 3.76% Due 04/15/2027	08/08/2022 08/16/2022 140,000.00	139,980.99 0.00 0.00 139,981.57	233.96 438.67 233.96 438.67	0.58 0.00 0.58 439.25	439.25
89236TJT3	Toyota Motor Credit Corp Note 1.45% Due 01/13/2025	04/18/2022 04/20/2022 150,000.00	146,032.98 0.00 0.00 146,215.23	471.25 0.00 652.50 181.25	182.25 0.00 182.25 363.50	363.50
89236TKF1	Toyota Motor Credit Corp Note 3.65% Due 08/18/2025	08/15/2022 08/18/2022 180,000.00	179,871.41 0.00 0.00 179,875.84	784.75 0.00 1,332.25 547.50	4.43 0.00 4.43 551.93	551.93

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89238FAD5	Toyota Auto Receivables OT 2022-B A3 2.93% Due 09/15/2026	Various Various 209,000.00	207,940.06 0.00 0.00 207,978.10	272.16 510.30 272.16 510.30	38.04 0.00 38.04 548.34	548.34
89238JAC9	Toyota Auto Receivables Trust 2021-D A3 0.71% Due 04/15/2026	12/14/2022 12/16/2022 41,000.00	38,931.67 0.00 0.00 39,022.12	12.94 24.26 12.94 24.26	90.45 0.00 90.45 114.71	114.71
91159HHV5	US Bancorp Callable Note Cont 1/5/2024 3.375% Due 02/05/2024	04/20/2022 04/22/2022 150,000.00	150,468.88 0.00 0.00 150,418.46	787.50 0.00 1,209.38 421.88	0.00 50.42 (50.42) 371.46	371.46
912828XB1	US Treasury Note 2.125% Due 05/15/2025	Various Various 750,000.00	735,447.02 0.00 0.00 736,010.36	6,031.59 0.00 7,352.39 1,320.80	563.34 0.00 563.34 1,884.14	1,884.14
912828ZU7	US Treasury Note 0.25% Due 06/15/2023	Various Various 750,000.00	746,716.18 0.00 0.00 748,029.71	551.17 0.00 705.70 154.53	1,313.53 0.00 1,313.53 1,468.06	1,468.06
91282CAB7	US Treasury Note 0.25% Due 07/31/2025	Various Various 800,000.00	750,041.84 0.00 0.00 751,800.93	331.49 0.00 497.23 165.74	1,759.09 0.00 1,759.09 1,924.83	1,924.83
91282CAF8	US Treasury Note 0.125% Due 08/15/2023	Various Various 750,000.00	743,648.96 0.00 0.00 745,049.93	116.55 0.00 194.22 77.67	1,400.97 0.00 1,400.97 1,478.64	1,478.64
91282CAP6	US Treasury Note 0.125% Due 10/15/2023	05/04/2022 05/05/2022 220,000.00	217,117.46 0.00 0.00 217,556.43	126.92 137.50 12.02 22.60	438.97 0.00 438.97 461.57	461.57
91282CAW1	US Treasury Note 0.25% Due 11/15/2023	Various Various 750,000.00	739,197.25 0.00 0.00 740,618.67	709.59 0.00 864.99 155.40	1,421.42 0.00 1,421.42 1,576.82	1,576.82

Income Earned

As of April 30, 2023

CUSIP	Security Description	Trade Date Settle Date Units	Book Value: Begin Book Value: Acq Book Value: Disp Book Value: End	Prior Accrued Inc. Received Ending Accrued Total Interest	Accr. Of Discount Amort. Of Premium Net Accret/Amort Income Earned	Total Income
91282CBT7	US Treasury Note 0.75% Due 03/31/2026	Various Various 750,000.00	703,172.39 0.00 0.00 704,455.34	15.37 0.00 476.43 461.06	1,282.95 0.00 1,282.95 1,744.01	1,744.01
91282CBV2	US Treasury Note 0.375% Due 04/15/2024	Various Various 750,000.00	732,456.06 0.00 0.00 733,841.10	1,298.07 1,406.25 122.94 231.12	1,385.04 0.00 1,385.04 1,616.16	1,616.16
91282CCG4	US Treasury Note 0.25% Due 06/15/2024	Various Various 775,000.00	750,969.65 0.00 0.00 752,604.37	569.54 0.00 729.23 159.69	1,634.72 0.00 1,634.72 1,794.41	1,794.41
91282CCT6	US Treasury Note 0.375% Due 08/15/2024	Various Various 750,000.00	726,093.82 0.00 0.00 727,522.47	349.62 0.00 582.70 233.08	1,428.65 0.00 1,428.65 1,661.73	1,661.73
91282CCX7	US Treasury Note 0.375% Due 09/15/2024	Various Various 750,000.00	724,169.90 0.00 0.00 725,623.76	129.93 0.00 359.22 229.29	1,453.86 0.00 1,453.86 1,683.15	1,683.15
91282CDB4	US Treasury Note 0.625% Due 10/15/2024	Various Various 750,000.00	724,953.90 0.00 0.00 726,288.51	2,163.46 2,343.75 204.92 385.21	1,334.61 0.00 1,334.61 1,719.82	1,719.82
91282CDH1	US Treasury Note 0.75% Due 11/15/2024	Various Various 750,000.00	724,602.85 0.00 0.00 725,885.54	2,128.80 0.00 2,594.97 466.17	1,282.69 0.00 1,282.69 1,748.86	1,748.86
91282CDN8	US Treasury Note 1% Due 12/15/2024	Various Various 750,000.00	723,904.37 0.00 0.00 725,158.97	2,204.67 0.00 2,822.80 618.13	1,254.60 0.00 1,254.60 1,872.73	1,872.73
91282CDS7	US Treasury Note 1.125% Due 01/15/2025	Various Various 775,000.00	749,968.20 0.00 0.00 751,114.70	1,830.46 0.00 2,553.00 722.54	1,146.50 0.00 1,146.50 1,869.04	1,869.04

Income Earned

As of April 30, 2023

CUSIP	Security Description	Trade Date Settle Date Units	Book Value: Begin Book Value: Acq Book Value: Disp Book Value: End	Prior Accrued Inc. Received Ending Accrued Total Interest	Accr. Of Discount Amort. Of Premium Net Accret/Amort Income Earned	Total Income
91282CDZ1	US Treasury Note 1.5% Due 02/15/2025	Various Various 750,000.00	731,419.42 0.00 0.00 732,231.98	1,398.48 0.00 2,330.80 932.32	812.56 0.00 812.56 1,744.88	1,744.88
91282CED9	US Treasury Note 1.75% Due 03/15/2025	Various Various 750,000.00	733,488.87 0.00 0.00 734,182.61	606.33 0.00 1,676.28 1,069.95	693.74 0.00 693.74 1,763.69	1,763.69
91282CEH0	US Treasury Note 2.625% Due 04/15/2025	06/28/2022 06/29/2022 500,000.00	494,114.13 0.00 0.00 494,351.14	6,057.69 6,562.50 573.77 1,078.58	237.01 0.00 237.01 1,315.59	1,315.59
91282CEU1	US Treasury Note 2.875% Due 06/15/2025	06/28/2022 06/29/2022 670,000.00	665,126.03 0.00 0.00 665,307.44	5,662.33 0.00 7,249.90 1,587.57	181.41 0.00 181.41 1,768.98	1,768.98
91282CFP1	US Treasury Note 4.25% Due 10/15/2025	10/18/2022 10/19/2022 600,000.00	597,072.12 0.00 0.00 597,166.77	11,769.23 12,750.00 1,114.75 2,095.52	94.65 0.00 94.65 2,190.17	2,190.17
91282CFW6	US Treasury Note 4.5% Due 11/15/2025	11/09/2022 11/15/2022 750,000.00	749,077.15 0.00 0.00 749,106.02	12,772.79 0.00 15,569.75 2,796.96	28.87 0.00 28.87 2,825.83	2,825.83
91324PEG3	United Health Group Inc Callable Note Cont 4/15/2027 3.7% Due 05/15/2027	05/17/2022 05/20/2022 115,000.00	115,046.12 0.00 0.00 115,045.21	1,607.44 0.00 1,962.03 354.59	0.23 1.14 (0.91) 353.68	353.68
92348KAA1	Verizon Master Trust 2021-1 A 0.5% Due 05/20/2027	10/21/2022 10/25/2022 300,000.00	282,984.43 0.00 0.00 283,723.17	45.83 125.00 45.83 125.00	738.74 0.00 738.74 863.74	863.74
92348KAV5	Verizon Master Trust 2022-5 A1A 3.72% Due 07/20/2027	08/02/2022 08/11/2022 140,000.00	139,995.26 0.00 0.00 139,995.44	159.13 434.00 159.13 434.00	0.18 0.00 0.18 434.18	434.18

Income Earned

As of April 30, 2023

CUSIP	Security Description	Trade Date Settle Date Units	Book Value: Begin Book Value: Acq Book Value: Disp Book Value: End	Prior Accrued Inc. Received Ending Accrued Total Interest	Accr. Of Discount Amort. Of Premium Net Accret/Amort Income Earned	Total Income
931142EW9	Wal-Mart Stores	09/06/2022	99,943.03	238.33	1.92	326.92
	Note	09/09/2022	0.00	0.00	0.00	
	3.9% Due 09/09/2025	100,000.00	0.00	563.33	1.92	
			99,944.95	325.00	326.92	
			37,222,798.24	**184,426.87**	**32,901.09**	
			804,016.00	**63,287.73**	**2,028.66**	
			626,121.29	**191,819.43**	**30,872.43**	
Total Fixed Income		**37,966,709.98**	**37,431,565.38**	**70,680.29**	**101,552.72**	**101,552.72**
CASH & EQUIVALENT						
31846V807	First American	Various	256,134.73	0.00	0.00	1,587.03
	Treasury MMF Class Y	Various	690,996.05	1,587.03	0.00	
		139,956.03	807,174.75	0.00	0.00	
			139,956.03	1,587.03	1,587.03	
			256,134.73	**0.00**	**0.00**	
			690,996.05	**1,587.03**	**0.00**	
			807,174.75	**0.00**	**0.00**	
Total Cash & Equivalent		**139,956.03**	**139,956.03**	**1,587.03**	**1,587.03**	**1,587.03**
			37,478,932.97	**184,426.87**	**32,901.09**	
			1,495,012.05	**64,874.76**	**2,028.66**	
			1,433,296.04	**191,819.43**	**30,872.43**	
TOTAL PORTFOLIO		**38,106,666.01**	**37,571,521.41**	**72,267.32**	**103,139.75**	**103,139.75**

Accounts Payable

Checks by Date - Detail by Check Date

User: wclayton
Printed: 5/24/2023 4:00 PM

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

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
ACH	10138	ARCO Business Solutions	05/04/2023	
	HW201 Apr 2023	ARCO Fuel Charges 04/25-05/01/2023		1,606.78
Total for this ACH Check for Vendor 10138:				1,606.78
Total for 5/4/2023:				1,606.78
ACH	10894	Liberty Dental Plan	05/10/2023	
	0001622682	Liberty Dental - May 2023		299.88
	0001622682	Pending Credit		23.88
Total for this ACH Check for Vendor 10894:				323.76
ACH	10901	Ameritas Life Insurance Corp.	05/10/2023	
	00000047480	Ameritas Vision May 2023		474.80
	00000219404	Ameritas Dental May 2023		2,194.04
Total for this ACH Check for Vendor 10901:				2,668.84
ACH	10902	Colonial Life	05/10/2023	
	53743680413865	Col Life Premiums April 2023		5,219.02
Total for this ACH Check for Vendor 10902:				5,219.02
ACH	10903	The Lincoln National Life Insurance Company	05/10/2023	
	4547797381	Life & ADD EE/ER Insurance May 2023		679.78
	4547797381	Pending Credit		39.39
Total for this ACH Check for Vendor 10903:				719.17
ACH	10288	CalPERS Health Fiscal Services Division	05/10/2023	
	146224622	Active Non CalPers Member Health Ins Jan 2022		1,962.06
	146224622	Admin Fee Non CalPers Member Health Ins May 2023		6.47
	146225727	Retired Employees Health Ins May 2023		3,312.25
	146225727	Admin Fee for Health Ins May 2023		206.10
	146225727	Active Employees Health Ins May 2023		62,453.21
	146225727	Admin Fee for Retired Emp Health Ins May 2023		20.66
Total for this ACH Check for Vendor 10288:				67,960.75
2104	11178	Daniel Baguyo	05/10/2023	
	051023	Refund Colonial Benefits March 2023		199.84
Total for Check Number 2104:				199.84
2105	11179	Khalid Hester	05/10/2023	
	051023	Refund Colonial Benefits March 2023		23.81
Total for Check Number 2105:				23.81
13950	10016	City of Beaumont	05/10/2023	
	EP2023-0427	EP0427 - 2023 Service Line Replacement Project		4,054.13
Total for Check Number 13950:				4,054.13
Total for 5/10/2023:				81,169.32

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
ACH	10138	ARCO Business Solutions	05/11/2023	
	HW201 May 2023	ARCO Fuel Charges 05/02-05/08/2023		2,361.70
Total for this ACH Check for Vendor 10138:				2,361.70
ACH	10085	CalPERS Retirement System	05/11/2023	
	1002363313	PR Batch 00001.05.2023 CalPERS ER Paid Classic		8,992.82
	1002363313	PR Batch 00001.05.2023 CalPERS ER PEPRA		6,144.72
	1002363313	PR Batch 00001.05.2023 CalPERS 7% EE Deduction		1,247.41
	1002363313	PR Batch 00001.05.2023 CalPERS 1% ER Paid		178.19
	1002363313	PR Batch 00001.05.2023 CalPERS 8% EE Paid		2,033.86
	1002363313	PR Batch 00001.05.2023 CalPERS 8% ER Paid		1,065.22
	1002363313	PR Batch 00001.05.2023 CalPERS 7.5% EE PEPRA		5,627.06
Total for this ACH Check for Vendor 10085:				25,289.28
ACH	10087	EDD	05/11/2023	
	0-275-830-240	PR Batch 00001.05.2023 State Income Tax		6,761.06
	0-275-830-240	PR Batch 00001.05.2023 CA SDI		1,388.60
Total for this ACH Check for Vendor 10087:				8,149.66
ACH	10094	U.S. Treasury	05/11/2023	
	270353181671064	PR Batch 00001.05.2023 FICA Employee Portion		9,647.18
	270353181671064	PR Batch 00001.05.2023 Federal Income Tax		16,052.00
	270353181671064	PR Batch 00001.05.2023 Medicare Employer Portion		2,256.18
	270353181671064	PR Batch 00001.05.2023 Medicare Employee Portion		2,256.18
	270353181671064	PR Batch 00001.05.2023 FICA Employer Portion		9,647.18
Total for this ACH Check for Vendor 10094:				39,858.72
ACH	10141	Ca State Disbursement Unit	05/11/2023	
	43981320	PR Batch 00001.05.2023 Garnishment		288.46
	43981352	PR Batch 00001.05.2023 Garnishment		379.84
Total for this ACH Check for Vendor 10141:				668.30
ACH	10203	Voya Financial	05/11/2023	
	VB1450PP10 2023	PR Batch 00001.05.2023 Deferred Comp		450.00
Total for this ACH Check for Vendor 10203:				450.00
ACH	10264	CalPERs Supplemental Income Plans	05/11/2023	
	1002363316	PR Batch 00001.05.2023 CalPERS 457		1,083.58
	1002363316	PR Batch 00001.05.2023 100% Contribution		263.20
	1002363316	PR Batch 00001.05.2023 ROTH-Post-Tax		666.84
	1002363316	PR Batch 00001.05.2023 CalPERS 457 %		34.57
Total for this ACH Check for Vendor 10264:				2,048.19
ACH	10984	MidAmerica Administrative & Retirement Solutions	05/11/2023	
	1683660725952	PR Batch 00001.05.2023 401(a) Deferred Comp		1,085.41
Total for this ACH Check for Vendor 10984:				1,085.41
ACH	11152	Sterling Health Services, Inc	05/11/2023	
	PP10 2023	PR Batch 00001.05.2023 Flexible Spending Account (PT)		727.92
Total for this ACH Check for Vendor 11152:				727.92
2108	11155	CICCS	05/11/2023	
	2023-5	PR Batch 00001.05.2023 Emp Assistance Program		89.28
Total for Check Number 2108:				89.28

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
2109	10387	Franchise Tax Board	05/11/2023	
	PP10 2023	PR Batch 00001.05.2023 Garnishment FTB		109.03
Total for Check Number 2109:				109.03
13951	UB*05278	Elizabeth Barrett	05/11/2023	
		Refund Check		12.99
Total for Check Number 13951:				12.99
13952	UB*05187	Patty Beaver	05/11/2023	
	05112023	Reissue Refund Check		131.26
Total for Check Number 13952:				131.26
13953	UB*05282	Patty Beaver	05/11/2023	
		Refund Check		118.74
Total for Check Number 13953:				118.74
13954	UB*05268	Seamist Properties Beckham Patricia Dba:	05/11/2023	
		Refund Check		17.25
		Refund Check		29.57
		Refund Check		51.75
		Refund Check		165.88
		Refund Check		23.41
Total for Check Number 13954:				287.86
13955	UB*05220	Brad Bokath	05/11/2023	
	05112023	Refund Check		39.67
	05112023	Refund Check		40.82
	05112023	Refund Check		16.92
	05112023	Refund Check		43.20
	05112023	Refund Check		25.20
	05112023	Refund Check		12.16
Total for Check Number 13955:				177.97
13956	UB*05275	Patrick & Janet Brown	05/11/2023	
		Refund Check		36.24
Total for Check Number 13956:				36.24
13957	UB*05269	Ahmand W Faqih or FALCON Engineering Service INC	05/11/2023	
		Refund Check		199.28
		Refund Check		12.55
		Refund Check		32.86
		Refund Check		21.51
		Refund Check		1,719.55
Total for Check Number 13957:				1,985.75
13958	UB*05284	Diana Gilbert-Large	05/11/2023	
		Refund Check		6.96
Total for Check Number 13958:				6.96
13959	UB*05274	Robert & Cynthia Graham	05/11/2023	
		Refund Check		353.00
Total for Check Number 13959:				353.00

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
13960	UB*05291	Granite Construction	05/11/2023	
		Refund Check		4.55
		Refund Check		83.03
		Refund Check		14.62
		Refund Check		7.80
Total for Check Number 13960:				110.00
13961	UB*05281	Jorge Lopez	05/11/2023	
		Refund Check		99.33
Total for Check Number 13961:				99.33
13962	UB*05279	Sergio Lopez Garcia	05/11/2023	
		Refund Check		232.23
Total for Check Number 13962:				232.23
13963	UB*05280	MDM Construction INC	05/11/2023	
		Refund Check		1,903.31
Total for Check Number 13963:				1,903.31
13964	UB*05290	Tina Nelson	05/11/2023	
		Refund Check		20.00
Total for Check Number 13964:				20.00
13965	UB*05190	Claudia Orantes	05/11/2023	
		Refund Check		214.65
Total for Check Number 13965:				214.65
13966	UB*05289	Malea Ortloff	05/11/2023	
		Refund Check		4.69
		Refund Check		28.11
		Refund Check		9.16
		Refund Check		8.04
		Refund Check		646.25
Total for Check Number 13966:				696.25
13967	UB*05272	Raul Ponce	05/11/2023	
		Refund Check		118.15
		Refund Check		27.99
		Refund Check		14.34
		Refund Check		24.58
Total for Check Number 13967:				185.06
13968	UB*05276	REIOPTIONS LLC	05/11/2023	
		Refund Check		29.67
Total for Check Number 13968:				29.67
13969	UB*05286	RSI Communities - Ca LLC	05/11/2023	
		Refund Check		110.00
Total for Check Number 13969:				110.00
13970	UB*05287	RSI Communities LLC	05/11/2023	
		Refund Check		110.00
Total for Check Number 13970:				110.00

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
13971	UB*05270	Mya Samala	05/11/2023	
		Refund Check		13.12
		Refund Check		1.01
		Refund Check		7.14
		Refund Check		12.24
		Refund Check		80.78
Total for Check Number 13971:				114.29
13972	UB*05271	Alicia Sherley	05/11/2023	
		Refund Check		13.06
		Refund Check		22.83
		Refund Check		72.47
		Refund Check		22.39
		Refund Check		12.48
Total for Check Number 13972:				143.23
13974	UB*05283	Leo Tabilin	05/11/2023	
		Refund Check		10.91
		Refund Check		70.82
		Refund Check		11.98
		Refund Check		1.04
		Refund Check		6.36
Total for Check Number 13974:				101.11
13975	UB*05285	Taylor Morrison	05/11/2023	
		Refund Check		11.02
Total for Check Number 13975:				11.02
13976	UB*05288	Taylor Morrison	05/11/2023	
		Refund Check		110.00
Total for Check Number 13976:				110.00
13977	UB*05277	Judy White	05/11/2023	
		Refund Check		670.31
Total for Check Number 13977:				670.31
13978	10003	All Purpose Rental	05/11/2023	
	53547	Concrete Saw Rental - Service Repair		79.20
Total for Check Number 13978:				79.20
13979	10144	Alsco Inc	05/11/2023	
	LYUM1711649	Cleaning Mats/Shop Towels 12th/Palm Apr 2023		37.55
	LYUM1711650	Cleaning Mats/Air Fresheners 560 Magnolia Apr 2023		56.87
	LYUM1715029	Cleaning Mats/Shop Towels 12th/Palm Apr 2023		42.55
	LYUM1715030	Cleaning Mats/Air Fresheners 560 Magnolia Apr 2023		56.87
Total for Check Number 13979:				193.84
13980	10420	Amazon Capital Services, Inc.	05/11/2023	
	1194-R49M-DWYJ	Ergonomic Cushion - Board of Directors		43.06
	1CGT-HCKT-4JNG	Office Supplies		23.68
Total for Check Number 13980:				66.74
13981	10695	B-81 Paving Inc	05/11/2023	
	2348	1 Service Line Repair		12,060.00
Total for Check Number 13981:				12,060.00

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
13982	10272	Babcock Laboratories Inc	05/11/2023	
	04302023	45 Coliform Water Samples		2,229.75
	04302023	40 UCMR5 Rule Samples		5,850.00
	04302023	16 Hexavalent Chromium Samples		1,793.12
	04302023	11 Disinfection Byproduct Samples		1,357.84
Total for Check Number 13982:				11,230.71
13983	10283	BCVWD Custodian of Petty Cash	05/11/2023	
	04112023	Water Bottles - Board Meetings		12.96
Total for Check Number 13983:				12.96
13984	10271	Beaumont Ace Home Center	05/11/2023	
	04302023	General Supplies		224.88
	04302023	Landscape Maint Supplies		25.31
	04302023	General Safety Supplies		30.70
	04302023	Maint & Repair - Pumping Equip Supplies		42.95
	04302023	Maint & Repair - Pumping Equip Supplies - Well 25		25.80
	04302023	Transmission & Distribution Small Tools Supplies		201.25
	04302023	NCRF/Canyon Pond Maintenance Supplies		23.02
	04302023	Meter Maint & Service Supplies		3.08
	04302023	Operations Small Tools Supplies		69.46
Total for Check Number 13984:				646.45
13985	10274	Beaumont Chamber of Commerce	05/11/2023	
	10693	Beaumont Chamber of Commerce 2023/2024 Membership Dues		355.00
Total for Check Number 13985:				355.00
13986	10929	Brent Billingsley (ICS)	05/11/2023	
	1241	(96) 60lb Buckets of Accu-Tab Chlorine Tablets		18,480.00
Total for Check Number 13986:				18,480.00
13987	10614	Cherry Valley Automotive	05/11/2023	
	42079	2 Tires - Unit 03/OD 83,164		376.30
	42079	Labor - 2 Tires - Unit 03/OD 83,164		260.00
	42131	Labor - Oil/Filter - Unit 47/OD 11,281		42.00
	42131	Oil/Filter - Unit 47/OD 11,281		39.91
	42162	Labor Oil/Filter/Brake Pads - Unit 42/OD 40,075		242.00
	42162	Oil/Filter/Brake Pads - Unit 42/OD 40,075		194.13
Total for Check Number 13987:				1,154.34
13988	10016	City of Beaumont	05/11/2023	
	261701 Mar-Apr	Monthly Sewer Charges 03/01-05/01/2023		539.06
Total for Check Number 13988:				539.06
13989	10942	Diamond Environmental Services LP	05/11/2023	
	0004654006	(1) Rental and Service Portable Restroom - 05/08-06/04/2023		102.06
	0004654007	(2) Rental and Service Handicap Restrooms - 05/08-06/04/2023		271.10
Total for Check Number 13989:				373.16
13990	11174	Earth Science Laboratories, Inc	05/11/2023	
	240294	(2) 275 Gal Tote Earth Tec for Recharge Facility		12,959.51
Total for Check Number 13990:				12,959.51

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
13991	11180	Foster & Foster Consulting Actuaries Inc	05/11/2023	
	26804	June 30, 2022 OPEB Valuation		8,500.00
	26804	December 31, 2022 GASB 75 Report		2,500.00
Total for Check Number 13991:				11,000.00
13992	10600	Gaucho Pest Control Inc.	05/11/2023	
	05012023	NCR I Rodent Control May 2023		1,000.00
Total for Check Number 13992:				1,000.00
13993	10174	GFOA	05/11/2023	
	757179	Accounting Book for Capital Assets		78.63
Total for Check Number 13993:				78.63
13994	10337	Hilltop Geotechnical, Inc	05/11/2023	
	19378	Compaction Testing - MDP Line 16 Pipeline Relocation Project		6,202.50
Total for Check Number 13994:				6,202.50
13995	10995	Infinity Recycling & Materials Inc	05/11/2023	
	21752	Class II Base - Grand Ave Paving Project		900.00
	21774	Class II Base - Grand Ave Paving Project		900.00
Total for Check Number 13995:				1,800.00
13996	10398	Infosend, Inc	05/11/2023	
	234389	April 2023 Supply Charges for Utility Billing		768.65
	234389	April 2023 Processing Charges for Utility Billing		1,061.72
	234390	April 2023 Postage Charges for Utility Billing		5,309.87
Total for Check Number 13996:				7,140.24
13997	10273	Inland Water Works Supply Co.	05/11/2023	
	S1062461.006	06 Bury 36 MJ - 6 Hole		1,367.75
	S1062465.009	Meter Box Flush Cast Iron Cover #37		353.81
	S1062495.004	Warf Head 4 X 2-1/2		5,154.42
	S1062529.006	06 Bury 48 MJ - 6 Hole		1,367.76
	S1062529.006	06 Bury 48 MJ - 6 Hole		1,367.77
	S1063708.002	12 X 12 DIP Flange Spool		17,900.01
	S1063708.002	10 X 6 DIP Flange Spool		12,956.19
	S1063708.002	8 X 6 DIP Flange Spool		24,070.25
Total for Check Number 13997:				64,537.96
13998	11021	Ian Martin	05/11/2023	
	131525804	DOT Physical Reimbursement - I Martin		104.00
Total for Check Number 13998:				104.00
13999	10400	Sylvia Molina	05/11/2023	
	05032023	Meals/Mileage/Hotel Reimbursements - S Molina - 04/25-04/28/2023		696.73
Total for Check Number 13999:				696.73
14000	10143	Nobel Systems Inc	05/11/2023	
	15656	Pre-Paid GeoViewer Subscription 05/01/2023-04/30/2024		19,500.00
Total for Check Number 14000:				19,500.00
14001	11142	Pro-Vigil Inc	05/11/2023	
	IN-292187	Monitoring Program May 2023		1,500.00
Total for Check Number 14001:				1,500.00

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
14002	10797	Raftelis Financial Consultants, Inc	05/11/2023	
	28070	Miscellaneous Fee Study - April 2023		605.00
Total for Check Number 14002:				605.00
14003	10472	Registrar of Voters	05/11/2023	
	3830	Election Services for Nov 2022		3,632.90
Total for Check Number 14003:				3,632.90
14004	10223	Richards, Watson & Gershon	05/11/2023	
	242065	Legal Services March 2023 Board Approval 05/10/2023		5,867.50
Total for Check Number 14004:				5,867.50
14005	10171	Riverside Assessor - County Recorder	05/11/2023	
	23-67520	Mar 2023 Lien Fees		240.00
	23-75518	Mar 2023 Lien Fees		40.00
Total for Check Number 14005:				280.00
14006	10689	Safety Compliance Company	05/11/2023	
	221283	Safety Meeting - Driving Safety - 04/18/2023		250.00
	221295	Ergonomics Assessment - Workstations 9 - 16		2,000.00
Total for Check Number 14006:				2,250.00
14007	10447	State Water Resources Control Board - DWOCP	05/11/2023	
	Op#32608 D2	D2 Certification - E Dahlstrom - Op# 32608		80.00
	Op#54932 D2	D2 Certification - J Smith - Op# 54932		80.00
Total for Check Number 14007:				160.00
14008	10255	Unlimited Services Building Maintenance	05/11/2023	
	0467535-IN	May 2023 Janitorial Services for 815 E 12th St		150.00
	0467536-IN	May 2023 Janitorial Services for 560 Magnolia Ave		845.00
	0467668-IN	May 2023 Janitorial Services for 851 E 6th St		160.00
Total for Check Number 14008:				1,155.00
14009	10934	USAFact, Inc	05/11/2023	
	3043035	Pre-Employment Testing - April 2023		52.88
Total for Check Number 14009:				52.88
14010	10651	Weldors Supply and Steel, Inc	05/11/2023	
	35068	Torch Tip/Regulators - District Welder		295.53
Total for Check Number 14010:				295.53
14011	10158	Wienhoff Drug Testing	05/11/2023	
	113423	Random Drug Test Selection - April 2023		255.00
Total for Check Number 14011:				255.00
Total for 5/11/2023:				275,073.56
ACH	10030	Southern California Edison	05/15/2023	
	700154530138Apr	Electricity 03/15-04/12/2023 - 851 E 6th St		195.47
	700154530138Apr	Electricity 03/20-04/20/2023 - Wells		106,877.58
	700154530138Apr	Electricity 03/23-04/20/2023 - 9781 Avenida Miravilla		139.15
	700154530138Apr	Electricity 03/23-04/20/2023 - Well 25		21,430.42
	700154530138Apr	Electricity 03/23-04/20/2023 - 560 Magnolia Ave		1,812.47
	700154530138Apr	Electricity 03/20-04/17/2023 - 815 E 12th Ave		402.87
Total for this ACH Check for Vendor 10030:				130,857.96

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
ACH	10031	Staples Business Advantage	05/15/2023	
	3535281737	Office Supplies		17.01
	3535281738	Office Supplies		25.18
	3535281739	Office Supplies		47.40
	3535728041	Office Supplies		67.21
	3535728042	Office Supplies - Copy Paper		191.75
	3535728045	Office Supplies		10.76
	3536199421	Office Supplies		47.40
	3536199423	Office Supplies		22.83
	3536199425	Office Supplies		52.13
	3536199426	Office Supplies		68.72
	3536199427	Office Supplies		28.64
	3536850335	Office Supplies		28.54
	3536850337	Office Supplies		22.39
	3536850338	Office Supplies		23.69
Total for this ACH Check for Vendor 10031:				653.65
ACH	10042	Southern California Gas Company	05/15/2023	
	07132135000Apr	Monthly Gas Charges 03/28-04/26/2023		14.30
Total for this ACH Check for Vendor 10042:				14.30
ACH	10052	Home Depot Credit Services	05/15/2023	
	04302023	Joist Hanger - Well 12 Building Roof		12.77
	04302023	Shelf Lining - Unit 52		68.83
	04302023	Garbage Disposal - 560 Magnolia Ave		133.61
	04302023	Supplies - Well 12 Building Roof		493.37
	04302023	Supplies - 12th/Palm		373.71
	04302023	Hand Trowel - Unit 17		5.74
	04302023	Supplies - Well 12 Building Roof		147.60
	04302023	Supplies - Well1 Building Improvements		191.81
	04302023	Supplies - Well 12 Building Roof		863.31
	04302023	Supplies - Well 12 Building Roof		130.97
	04302023	Safety Gloves - Field Staff		24.79
	04302023	Screws - Districtwide		10.73
	04302023	Supplies - Well 12 Building Roof		920.27
	04302023	Drill Bit Set - Unit 17		19.36
	04302023	Nitrile Gloves - Field Staff		117.82
Total for this ACH Check for Vendor 10052:				3,514.69
ACH	10132	South Coast AQMD	05/15/2023	
	4166744	Fac ID 120877 AB2588 AQMD Fee July 2022 - June 2023		153.23
	4167141	Fac ID 129302 AB2588 AQMD Fee July 2022 - June 2023		153.23
	4167142	Fac ID 129305 AB2588 AQMD Fee July 2022 - June 2023		153.23
	4167754	Fac ID 140810 AB2588 AQMD Fee July 2022 - June 2023		153.23
	4168274	Fac ID 148118 AB2588 AQMD Fee July 2022 - June 2023		153.23
Total for this ACH Check for Vendor 10132:				766.15
ACH	10147	Online Information Services, Inc	05/15/2023	
	1185448	153 Credit Reports for Apr 2023		482.88
Total for this ACH Check for Vendor 10147:				482.88
ACH	10350	NAPA Auto Parts	05/15/2023	
	196714	Anti Freeze - John Deere Disc Tractor		67.86
	197027	Brake Fluid - Unit 17		10.76
	197550	Windshield Wipers/Wiper Fluid - Unit 40		38.76
	197639	Coveralls - Field Staff		42.99
Total for this ACH Check for Vendor 10350:				160.37

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
ACH	10632	Quinn Company	05/15/2023	
	WOG00016246	Highland Springs Booster Station Generator Maintenance		127.75
	WOG00016246	Highland Springs Booster Station Generator Maintenance		615.00
	WOG00016246	Highland Springs Booster Station Generator Maintenance		14.52
	WOG00016246	Highland Springs Booster Station Generator Maintenance		174.00
	WOG00016268	Well 23 Generator Maintenance		1,050.88
	WOG00016268	Well 23 Generator Maintenance		820.00
	WOG00016268	Well 23 Generator Maintenance		53.61
	WOG00016268	Well 23 Generator Maintenance		150.00
Total for this ACH Check for Vendor 10632:				3,005.76
ACH	10743	Townsend Public Affairs, Inc	05/15/2023	
	19901	Consulting Services - May 2023		5,000.00
Total for this ACH Check for Vendor 10743:				5,000.00
Total for 5/15/2023:				144,455.76
ACH	10138	ARCO Business Solutions	05/18/2023	
	HW201 May 2023	ARCO Fuel Charges 05/09-05/15/2023		2,243.05
Total for this ACH Check for Vendor 10138:				2,243.05
Total for 5/18/2023:				2,243.05
ACH	10781	Umpqua Bank	05/19/2023	
	10019	C R & R Incorporated		
		Monthly Charges 3 YD Commercial Bin April 2023		310.41
	10034	US Postal Service		
		Postage		12.90
		Postage		5.10
		Postage		3.42
	10037	Waste Management Of Inland Empire		
		Recycling Dumpster Charges - 815 E 12th April 2023		101.49
		Organics Cart Charges - 815 E 12th April 2023		56.68
		Yard Dumpsters - 815 E 12th April 2023		335.09
		Monthly Sanitation - 560 Magnolia April 2023		123.24
		Recycling Dumpster Charges - 560 Magnolia April 2023		101.49
	10056	RDO Equipment Co. Trust# 80-5800		
		Link Pin - John Deere Disc Tractor		154.98
		Idler - John Deere Disc Tractor		41.82
	10074	American Water Works Association		
		2023 Membership Dues		4,660.00
	10116	Verizon Wireless Services LLC		
		Cell Phone/iPad Charges for Mar 2023		1,318.40
	10135	Big Time Design		
		Round Sticker Logos for Hard Hats for CalOSHA Compliance		103.44
	10173	California Society of Municipal Finance Officers		
		Plaque for CSMFO Budget Awards		50.00
	10224	Legal Shield		
		Monthly Prepaid Legal for Employees Mar 2023		123.55
		Monthly Prepaid Legal for Employees Apr 2023		123.55
	10274	Beaumont Chamber of Commerce		
		Chamber Breakfast - D Hoffman - 05/05/2023		25.00
		Chamber Breakfast - L Williams - 05/05/2023		25.00
		Chamber Breakfast - D Slawson - 05/05/2023		25.00
		Chamber Breakfast - J Covington - 05/05/2023		25.00
	10284	Underground Service Alert of Southern California		
		110 New Ticket Charges Mar 2023		192.50
		Monthly Maintenance Fee		10.00
	10544	Western Municipal Water District		
		Annual Notice Groundwater Extraction - All District Wells		1,000.00

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
	10546	Frontier Communications		
		03/25-04/24/2023 April 2023 FIOS/FAX 851 E 6th St		354.99
		03/10-04/09/2023 March 2023 FIOS/FAX 12th/Palm		578.48
		03/25-04/24/2023 April 2023 FIOS/FAX 560 Magnolia Ave		517.44
	10596	Tractor Supply Co		
		Pins - John Deere Disc Tractor		43.15
	10604	JotForm, Inc		
		Annual Renewal for Cloud Storage - Website Forms		390.00
	10623	WP Engine		
		Web Host for BCVWD Website April 2023		115.00
	10630	FMB Truck Outfitters, Inc		
		Light Kit - Unit 52		2,613.09
	10692	MMSoft Design		
		Network Monitoring Software April 2023		280.68
	10761	BLS*Spamtitan		
		Monthly Web Filter License April 2023		71.88
	10767	Alliance Trailer Corp		
		Calder Pins for Tow Hitch - Unit 51		5.55
		Swivel Stand - Air Compressor		72.13
		Tow Hitch - Unit 52		244.14
	10784	Autodesk, Inc		
		Auto CAD Software 851 E 6th St - April 2023		245.00
		Auto CAD Software 851 E 6th St - April 2023		1,005.00
	10787	Backflow Parts USA		
		Calibrate Backflow Test Gauge - District Backflow Device		124.00
	10790	Microsoft		
		Monthly Microsoft Office License - April 2023		1,056.00
		Monthly Microsoft Office License - April 2023		16.40
		Monthly Microsoft Exchange - April 2023		378.40
	10818	DOT Compliance Group		
		Pending Credit		199.00
		Form MCS-150 Application		199.00
	10834	Dickson		
		Calibrate 2 Digital Pressure Recorders		347.17
	10840	Ready Fresh (Arrowhead)		
		Water - 03/23-04/22/2023 - 851 E 6th		114.61
	10892	Zoom Video Communications, Inc.		
		(10) Video Conference - May 2023		205.90
	10918	Apple.com		
		Cloud Storage - iPads		9.99
	10926	SSD Alarm		
		Alarm Equip/Rent/Service/Monitor - 815 12th St		137.25
		Alarm Equip/Rent/Service/Monitor - 560 Magnolia Ave		388.06
		Alarm Equip/Rent/Service/Monitor - 851 E. 6th St		85.31
		Alarm Equip/Rent/Service/Monitor - 11083 Cherry Ave		65.33
		Replacement Controller - Security System		438.00
	10978	Nextiva, Inc.		
		Monthly Phone Service April 2023		2,979.24
	10999	Backblaze		
		Offsite Backup Storage - May 2023		69.64
	11105	Franklin Planner Co		
		Franklin Planner - Office Staff		97.99
	11112	Monday.com		
		Project Management Software - HR - April 2023		60.00
	11157	FRANCOTYP-POSTALIA INC		
		Quarterly Rental/Contract - Postage Machine - 04/11-07/10/20023		112.28
	11164	everifile		
		UP PAT Program Fee - Training for Work Near Rail Road		25.00
		Training Access Fee - eRailSafe		42.00
	11169	Space Exploration Technologies Corp		
		Back Up Internet - April 2023		500.00

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
	11176	Queens Driving School		
		Class A DL Training - J Smith		69.00
	11181	Choy's Aloha Plumbing Inc		
		Repair Leaks in Cast Iron Pipes - 13695 Oak Glen Rd		2,691.00
	11182	Home Team Inspections Service		
		Home Inspection - 12303 Oak Glen Rd		435.00
		Home Inspection - 13695 Oak Glen Rd		385.00
		Home Inspection - 9781 Avenida Miravilla		370.00
		Home Inspection - 13697 Oak Glen Rd		385.00
	11183	idrivesafely.com		
		Training - A Nelson		31.90
	11184	Invarion Inc		
		Traffic Control Platform		540.00
	11185	National Traffic Safety Institute		
		Training - A Nelson		59.95
Total for this ACH Check for Vendor 10781:				28,082.01
Total for 5/19/2023:				28,082.01
14012	AR-Alla	Allan Automatic Sprinkler	05/23/2023	
	AR259	Refund Check		500.00
Total for Check Number 14012:				500.00
14013	AR-Arge1	Argent Management	05/23/2023	
	AR183	Refund Check		1,125.00
Total for Check Number 14013:				1,125.00
14014	AR-Aria	Louis Arias	05/23/2023	
	AR563	Refund Check		77.89
Total for Check Number 14014:				77.89
14015	AR-Aval	Juan Avalos	05/23/2023	
	AR434	Refund Check		2.35
Total for Check Number 14015:				2.35
14016	AR-Beas	Hector Beas Lorenzana	05/23/2023	
	AR256	Refund Check		13.68
Total for Check Number 14016:				13.68
14017	AR-Beau1	Beaumont Land, LLC	05/23/2023	
	AR463	Refund Check		51.95
Total for Check Number 14017:				51.95
14018	AR-Chat	Adrian Chatigny	05/23/2023	
	AR262	Refund Check		13.68
Total for Check Number 14018:				13.68
14019	UB*05298	Randy Cook	05/23/2023	
		Refund Check		38.77
		Refund Check		13.12
		Refund Check		11.52
		Refund Check		6.72
Total for Check Number 14019:				70.13

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
14020	AR-Cory	Cory Johnson	05/23/2023	
	AR685	Refund Check		11.66
Total for Check Number 14020:				11.66
14021	AR-Davi	Irma & Oscar Davila	05/23/2023	
	AR225	Refund Check		27.87
Total for Check Number 14021:				27.87
14022	UB*05295	Jose Duarte	05/23/2023	
		Refund Check		37.06
Total for Check Number 14022:				37.06
14023	AR-EC P	EC Phase II LLC	05/23/2023	
	AR456	Refund Check		57.39
Total for Check Number 14023:				57.39
14024	AR-Gree	Jennifer Greenfield	05/23/2023	
	AR555	Refund Check		35.80
Total for Check Number 14024:				35.80
14025	UB*05296	H & H General Contractors	05/23/2023	
		Refund Check		282.97
		Refund Check		165.06
		Refund Check		928.77
		Refund Check		569.87
Total for Check Number 14025:				1,946.67
14026	AR-Hend	Henderson Engineer's	05/23/2023	
	AR350	Refund Check		201.00
Total for Check Number 14026:				201.00
14027	AR-Hern	Viviana Hernandez	05/23/2023	
	AR383	Refund Check		0.78
	AR383	Refund Check		81.06
Total for Check Number 14027:				81.84
14028	AR-Jack	Skip Jackson	05/23/2023	
	AR541	Refund Check		53.92
Total for Check Number 14028:				53.92
14029	AR-John	Cory & Tonia Johnson	05/23/2023	
	AR504	Refund Check		95.23
Total for Check Number 14029:				95.23
14030	AR-Leme	Raylene Lemerond	05/23/2023	
	AR216	Refund Check		27.87
Total for Check Number 14030:				27.87
14031	AR-List	Lister Construction	05/23/2023	
	AR680	Refund Check		32.54
Total for Check Number 14031:				32.54

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
14032	UB*05293	Francisco Macalma	05/23/2023	
		Refund Check		9.36
		Refund Check		5.46
		Refund Check		400.11
		Refund Check		9.40
		Refund Check		1.50
Total for Check Number 14032:				425.83
14033	UB*05297	Stacey McKinney	05/23/2023	
		Refund Check		9.57
		Refund Check		5.59
		Refund Check		10.90
		Refund Check		28.33
Total for Check Number 14033:				54.39
14034	AR-Noel	Roger Noel	05/23/2023	
	AR239	Refund Check		13.69
Total for Check Number 14034:				13.69
14035	AR-Ocho	Jaime Ochoa	05/23/2023	
	AR205	Refund Check		27.87
Total for Check Number 14035:				27.87
14036	UB*05292	Eden Omura	05/23/2023	
		Refund Check		16.59
		Refund Check		14.26
		Refund Check		24.45
		Refund Check		380.33
		Refund Check		14.37
Total for Check Number 14036:				450.00
14037	UB*05294	Arthur Papa	05/23/2023	
		Refund Check		148.37
		Refund Check		17.33
		Refund Check		29.70
		Refund Check		33.83
Total for Check Number 14037:				229.23
14038	AR-Paya	Danesa Payan	05/23/2023	
	AR725	Refund Check		16.07
Total for Check Number 14038:				16.07
14039	UB*05185	Richard and Suzanne Purcell	05/23/2023	
	05152023	Reissue Refund Check		250.00
Total for Check Number 14039:				250.00
14040	AR-Ramo1	Israel Ramos	05/23/2023	
	AR511	Refund Check		95.64
Total for Check Number 14040:				95.64
14041	AR-Reye	Ligia Reyes	05/23/2023	
	AR515	Refund Check		95.64
Total for Check Number 14041:				95.64

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
14042	AR-Reyn	Toni Reynolds	05/23/2023	
	AR251	Refund Check		13.69
Total for Check Number 14042:				13.69
14043	AR-Schr	Justin Schroeder	05/23/2023	
	AR405	Refund Check		200.47
Total for Check Number 14043:				200.47
14044	AR-SDC 1	SDC Fairway Canyon LLC	05/23/2023	
	AR582	Refund Check		710.00
	AR593	Refund Check		11,127.29
	AR593	Refund Check		100.00
Total for Check Number 14044:				11,937.29
14045	AR-SDC 2	SDC Fairway Canyon LLC	05/23/2023	
	AR237	Refund Check		1,550.00
Total for Check Number 14045:				1,550.00
14046	AR-Shel	Josh Shelley	05/23/2023	
	AR558	Refund Check		90.58
Total for Check Number 14046:				90.58
14047	AR-Sodh	Jagdish Sodhi	05/23/2023	
	AR676	Refund Check		46.24
Total for Check Number 14047:				46.24
14048	UB*05273	Beaumont Cherry Valley Water District Suspense Account Correct	05/23/2023	
	05222023	Reissue Refund Check 045901-071, 0 Olivewood Way (Irr)		1,704.78
	05222023	Reissue Refund Check 045901-071, 0 Olivewood Way (Irr)		1,538.57
Total for Check Number 14048:				3,243.35
14049	AR-West	Brady & Theresa Westbrook	05/23/2023	
	AR222	Refund Check		27.87
Total for Check Number 14049:				27.87
14050	AR-Whit	Michelle Whitaker	05/23/2023	
	AR723	Refund Check		78.20
Total for Check Number 14050:				78.20
14051	10792	A-1 Financial Services	05/23/2023	
	06012023	June 2023 Rent - 851 E. 6th St Eng Office		2,480.00
Total for Check Number 14051:				2,480.00

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
14052	10001	Action True Value Hardware	05/23/2023	
	4302023	Gap Foam - Storm Drain Repair		12.91
	4302023	Pipe Compound - Meter Room		19.90
	4302023	Parts - Unit 52 Aux Tank		36.69
	4302023	Paint Supplies		17.75
	4302023	Speed Square - Unit 17		7.54
	4302023	Muriatic Acid - Disinfect Chlorinators		47.36
	4302023	Parts - Service Repair		182.80
	4302023	Parts - Well 24 Swamp Cooler		5.86
	4302023	PVC Reducer - Earth Tec Injector		2.57
	4302023	Paint - Unit 52 Aux Tank		34.87
	4302023	Oil - Weed Trimmers		43.08
	4302023	Parts - Unit 52 Aux Tank		11.63
	4302023	Weed Trimmer String - Districtwide		20.46
	4302023	Caution Tape - Districtwide		14.00
	4302023	Tarp - Districtwide		30.16
	4302023	Oil/Weed Trimmer Line - Weed Trimmers		75.38
Total for Check Number 14052:				562.96
14053	10718	Airwave Communication ENT	05/23/2023	
	11226	Airwave Communications Backup Repeater Site 23		13,706.17
Total for Check Number 14053:				13,706.17
14054	10420	Amazon Capital Services, Inc.	05/23/2023	
	13XH-K7DG-3Y3G	Office Supplies		28.51
	1MDY-133J-9LPY	Training Materials - Field Staff		127.24
	1NJT-3K7L-31GG	Electric Multi Meter - Unit 45		108.41
	1TXL-1YQX-1QKQ	Office Supplies		125.25
Total for Check Number 14054:				389.41
14055	10695	B-81 Paving Inc	05/23/2023	
	2356	Re-Pave Main Line Leak on 11th St		12,225.00
Total for Check Number 14055:				12,225.00
14056	10774	Jesus Camacho	05/23/2023	
	003541	(25) Truck Washes April 2023		310.00
	003544	(25) Truck Washes April 2023		310.00
Total for Check Number 14056:				620.00
14057	10822	Canon Financial Services, Inc	05/23/2023	
	30489386	Meter Usage - 04/01-04/30/2023		106.25
	30489386	Contract Charge - 05/01-05/31/2023 - 851 E 6th St		238.56
	30489386	Meter Usage - 04/01-04/30/2023		1,113.30
	30489386	Contract Charge - 05/01-05/31/2023 - 560 Magnolia Ave		329.33
	30489387	Contract Charge - 05/01-05/30/2023 - 12th/Palm		235.78
	30489387	Meter Usage - 04/01-04/30/2023		162.88
Total for Check Number 14057:				2,186.10
14058	10614	Cherry Valley Automotive	05/23/2023	
	42276	4 Trailer Tires - Unit 39		467.20
	42276	Labor - 4 Trailer Tires - Unit 39		80.00
Total for Check Number 14058:				547.20
14059	10016	City of Beaumont	05/23/2023	
	EP2023-0420	EP0420 - 525 Michigan Ave		490.63
	EP2023-0421	EP0421 - 629 Egan Ave		490.63
Total for Check Number 14059:				981.26

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
14060	10772	CV Strategies	05/23/2023	
	7328	Strategic Communication Services - April 2023		5,735.00
Total for Check Number 14060:				5,735.00
14061	10390	Dangelo Company	05/23/2023	
	S1514712.001	Pipe Wrap Clear for DIP		372.25
Total for Check Number 14061:				372.25
14062	10174	GFOA	05/23/2023	
	3111664	Asset Mngmnt Finance Managers - W Clayton - 07/26-07/27/2023		210.00
Total for Check Number 14062:				210.00
14063	UB*05104	Andrew Harown	05/23/2023	
	04272023	Reissue Unclaimed Funds		250.00
Total for Check Number 14063:				250.00
14064	10273	Inland Water Works Supply Co.	05/23/2023	
	S778112	MC4 Core- Mobile Collection System - AMR Project		22,807.09
Total for Check Number 14064:				22,807.09
14065	10678	Lawyers Title Company	05/23/2023	
	623650219	Title Report - APN 417-124-013 - California Ave Btw 3rd & 4th St		750.00
Total for Check Number 14065:				750.00
14066	11100	Loomis Armored US, LLC	05/23/2023	
	13243426	Armored Truck Service - April 2023		275.71
Total for Check Number 14066:				275.71
14067	11177	Natalia Murillo	05/23/2023	
	05112023	Mileage Reimbursement - N Murillo - 04/18-05/03/2023		12.05
	05220023	Mileage Reimbursement - N Murillo - 05/04-05/18/2023		12.05
Total for Check Number 14067:				24.10
14068	11142	Pro-Vigil Inc	05/23/2023	
	IN-296892	Monitoring Program June 2023		1,500.00
Total for Check Number 14068:				1,500.00
14069	10095	Riverside County Dept of Waste Resources	05/23/2023	
	202304000339	Well 12 Roof Demolition		66.74
Total for Check Number 14069:				66.74
14070	10689	Safety Compliance Company	05/23/2023	
	221781	Ergonomics Assessment - Workstation #17		250.00
	221782	Ergonomics Assessment - Workstation #18		250.00
	221783	Ergonomics Assessment - Workstation #19		250.00
	221786	Ergonomics Assessment - Workstation #20		250.00
	221789	Ergonomics Assessment - Workstation #21		250.00
	221798	Safety Meeting - GHS/SDS - 05/03/2023		250.00
	221949	Ergonomics Assessment - Workstation #22		250.00
Total for Check Number 14070:				1,750.00

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
14071	10290	San Gorgonio Pass Water Agency	05/23/2023	
	23-00266	2,529 AF @ $399 for April 2023		1,009,071.00
Total for Check Number 14071:				1,009,071.00
14072	10385	Waterline Technologies, Inc. - PSOC	05/23/2023	
	5629920	LMI Pump Foot Valve Assembly		72.63
	5629920	LMI Pump Rebuild Kit		215.60
	5629920	LMI Pump Head Autoprime		235.00
	5629920	LMI Pump for Earth Tec		1,739.21
	5629920	LMI Pump 3/8 Poly Tubing 100 ft Roll		144.00
	5629920	LMI Pump 3/8 Injection Valve		65.85
Total for Check Number 14072:				2,472.29
14073	10651	Weldors Supply and Steel, Inc	05/23/2023	
	35133	Non Flammable Gas - District Welder		28.21
Total for Check Number 14073:				28.21
Total for 5/23/2023:				1,102,320.07
ACH	10138	ARCO Business Solutions	05/25/2023	
	HW201 May 2023	ARCO Fuel Charges 05/16-05/22/2023		2,044.58
Total for this ACH Check for Vendor 10138:				2,044.58
ACH	10085	CalPERS Retirement System	05/25/2023	
	1002371982	PR Batch 00002.05.2023 CalPERS 7.5% EE PEPRA		5,675.41
	1002371982	PR Batch 00002.05.2023 CalPERS ER Paid Classic		9,092.96
	1002371982	PR Batch 00002.05.2023 CalPERS ER PEPRA		6,197.55
	1002371982	PR Batch 00002.05.2023 CalPERS 7% EE Deduction		1,287.99
	1002371982	PR Batch 00002.05.2023 CalPERS 1% ER Paid		183.99
	1002371982	PR Batch 00002.05.2023 CalPERS 8% EE Paid		2,037.86
	1002371982	PR Batch 00002.05.2023 CalPERS 8% ER Paid		1,065.22
Total for this ACH Check for Vendor 10085:				25,540.98
ACH	10087	EDD	05/25/2023	
	0-848-457-184	PR Batch 00002.05.2023 CA SDI		1,364.61
	0-848-457-184	PR Batch 00002.05.2023 State Income Tax		6,631.54
Total for this ACH Check for Vendor 10087:				7,996.15
ACH	10094	U.S. Treasury	05/25/2023	
	20354501672728	PR Batch 00002.05.2023 Medicare Employee Portion		2,235.16
	20354501672728	PR Batch 00002.05.2023 Federal Income Tax		15,909.58
	20354501672728	PR Batch 00002.05.2023 Medicare Employer Portion		2,235.16
	20354501672728	PR Batch 00002.05.2023 FICA Employer Portion		9,557.20
	20354501672728	PR Batch 00002.05.2023 FICA Employee Portion		9,557.20
Total for this ACH Check for Vendor 10094:				39,494.30
ACH	10141	Ca State Disbursement Unit	05/25/2023	
	43981341	PR Batch 00002.05.2023 Garnishment		379.84
	44139087	PR Batch 00002.05.2023 Garnishment		288.46
Total for this ACH Check for Vendor 10141:				668.30
ACH	10203	Voya Financial	05/25/2023	
	VB1450PP11 2023	PR Batch 00002.05.2023 Deferred Comp		450.00
Total for this ACH Check for Vendor 10203:				450.00

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
ACH	10264	CalPERs Supplemental Income Plans	05/25/2023	
	1002371992	PR Batch 00002.05.2023 100% Contribution		263.20
	1002371992	PR Batch 00002.05.2023 ROTH-Post-Tax		3,048.18
	1002371992	PR Batch 00002.05.2023 CalPERS 457 %		30.56
	1002371992	PR Batch 00002.05.2023 CalPERS 457		1,083.58
Total for this ACH Check for Vendor 10264:				4,425.52
ACH	10984	MidAmerica Administrative & Retirement Solutions	05/25/2023	
	1684872026602	PR Batch 00002.05.2023 401(a) Deferred Comp		1,085.41
Total for this ACH Check for Vendor 10984:				1,085.41
ACH	11152	Sterling Health Services, Inc	05/25/2023	
	697878	PR Batch 00002.05.2023 Flexible Spending Account (PT)		727.92
Total for this ACH Check for Vendor 11152:				727.92
2113	10387	Franchise Tax Board	05/25/2023	
	PP11 2023	PR Batch 00002.05.2023 Garnishment FTB		109.03
Total for Check Number 2113:				109.03
2114	11066	Thomas Lamont	05/25/2023	
	PP11 2023	PR Batch 00002.05.2023 Stipend		75.00
Total for Check Number 2114:				75.00
2115	10205	Riverside County Sheriff	05/25/2023	
	PP11 2023	PR Batch 00002.05.2023 Garnishment Riv Cnty Sherriff		379.89
Total for Check Number 2115:				379.89
Total for 5/25/2023:				82,997.08
		Report Total (165 checks):		1,717,947.63

Beaumont-Cherry Valley Water District
Board of Directors Regular Meeting
June 14, 2023

Item **5**d

STAFF REPORT

TO: Board of Directors

FROM: Dan Jaggers, General Manager

SUBJECT: **Approval of Pending Invoice**

Staff Recommendation

Approve the pending invoice totaling $4,132.50.

Background

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

Fiscal Impact

There is a $4,132.50 impact to the District which will be paid from the 2023 budget.

Attachment(s)

- Richards Watson Gershon Invoice #242374

RWG LAW

T 213.626.8484
F 213.626.0078
Fed. I.D. No. 95-3292015

350 South Grand Avenue
37th Floor
Los Angeles, CA 90071

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DAN JAGGERS, GENERAL MANAGER
BEAUMONT- CHERRY VALLEY WATER DISTRICT
560 MAGNOLIA AVENUE
BEAUMONT, CA 92223-2258

Invoice Date: May 30, 2023
Invoice Number: 242374
Matter Number: [redacted]

[redacted] GENERAL COUNSEL SERVICES

For professional services rendered through April 30, 2023

Fees	4,132.50
Costs	0.00
Total Amount Due	**$4,132.50**

TERMS: PAYMENT DUE UPON RECEIPT

PLEASE RETURN THIS PAGE WITH YOUR REMITTANCE TO

RICHARDS, WATSON & GERSHON
350 South Grand Avenue, 37th Floor
Los Angeles, CA 90071

RICHARDS WATSON GERSHON

BEAUMONT-CHERRY VALLEY WATER DISTRICT
560 Magnolia Avenue, Beaumont, CA 92223

MINUTES OF REGULAR MEETING – ENGINEERING WORKSHOP
OF THE BOARD OF DIRECTORS
Thursday, April 27, 2023 at 6:00 p.m.

Meeting held in person at 560 Magnolia Ave., Beaumont, CA
pursuant to California Government Code Section 54950 et. seq.

Call to Order: *President Hoffman opened the meeting at 6:08 p.m.*

Pledge of Allegiance was led by Director Covington.

Invocation was given by Director Williams.

Announcement of Teleconference Participation
No Board members were attending via teleconference.

Roll Call:

Directors present:	Covington, Hoffman, Williams
Directors absent:	Ramirez, Slawson
Staff present:	General Manager Dan Jaggers Director of Engineering Mark Swanson Director of Information Technology Robert Rasha Finance Manager William Clayton Engineering Assistant Evan Ward Administrative Assistant Cenica Smith
Legal Counsel	James Markman

Members of the public who registered their attendance: Norma Medina, Robert Chute, Jared Reimer, Michael de la Torre.

Public Comment: None.

1. **Adjustments to the Agenda:**

   At the request of the applicant, President Hoffman pulled Item 5: Request for Will Serve Letter and Approval of Annexation for Beaumont Cross-Dock Building (Riverside County Assessor's Parcel No. 417-020-070) in the City of Beaumont from the agenda.

   President Hoffman tabled Item 11a – Directors' Reports to the May 10, 2023 meeting.

2. **Acknowledge Receipt of the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association for BCVWD's 2021 Annual Comprehensive Financial Report Award**

Finance Manager William Clayton shared the award, which has been received for the fifth year in a row. He acknowledged the Board's setting of the tone for excellence and thanked staff members. General Manager Jaggers added that staff is happy to continue to demonstrate financial reporting as recognized by the GFOA.

Directors acknowledged the work of staff.

3. Request for Will Serve Letter for the 8th Street Apartments (Riverside County Assessor's Parcel No. 419-222-011) located at 1343 E. 8th Street in the City of Beaumont

Director of Engineering Mark Swanson described the location of the proposed two affordable housing buildings on 8th Street east of Illinois totaling 48 multi-family units with irrigation. There is an existing house with current service on the property, providing a single-family Equivalent Dwelling Unit (EDU) credit.

There is a 10-inch mainline in 9th Street and a line in 7th Street in case a second fire service is needed. No mainline extension will be needed. This project falls under the State's affordable housing legislation; therefore, this is a priority project, Swanson noted. General Manager Dan Jaggers added that Mr. Michael de la Torre has constructed previous projects in the District's service area.

Director Covington asked for clarification on the multi-family EDU calculation. Mr. Jaggers explained that multi-family units equal 60 percent of one EDU. This will be recalculated with the upcoming master plan update, he said.

In response to Director Covington, Mr. Jaggers noted there is recycled water nearby in Illinois Street, but not to the frontage of this property. Mr. Swanson indicated that the non-potable master plan does not include a line all the way down 8th Street, therefore this applicant would not be required to extend it.

Mr. Michael de la Torre with National Community Renaissance of California, a non-profit housing developer, noted that the company had successfully built the veterans housing on Liberty. The 48 affordable units will be targeted to 30 percent of area median income residents. The developer owns and operates the buildings and has on-site staff with 24-hour property management, and resident services.

In response to President Hoffman, Mr. de la Torre indicated the buildings are two-story.

President Hoffman asked about paving costs during construction of the services, and Mr. Swanson assured that the developer would be responsible for those costs.

President Hoffman invited public comment. There was none.

The Board approved the request for water service Will Serve Letter (WSL) for the 8th Street Apartments, a proposed multi-family affordable housing development with 48 multi-family equivalent dwelling units (EDUs), located at 1343 E. 8th Street in the City of Beaumont (Riverside County Assessor's Parcel No. 419-222-011), subject to payment of all fees to the District and securing all approvals from the City of Beaumont by the following roll-call vote:

MOVED: Williams	SECONDED: Covington	APPROVED 3-0
AYES:	Covington, Hoffman, Williams	
NOES:	None	
ABSTAIN:	None	
ABSENT:	Ramirez, Slawson	

4. Request for Will Serve Letter for the Mesa Lift Station Upgrade (Parcel Map 31368, Parcel B) located on Potrero Boulevard southeast of Castello Lane in the City of Beaumont

Director of Engineering Mark Swanson explained that Albert A. Webb Associates is the applicant on behalf of the City of Beaumont for upsizing this existing lift station and adding a 4-inch nonpotable service connection from the existing 24-inch nonpotable line, connecting to two 2-inch meters. Consumption is estimated to be 1 EDU (300 to 400 gallons per day).

The City indicated that the Fire Department may require installation of a hydrant nearby, but that does not affect the WSL, Swanson noted.

The City's contractor would do this work and they would have to meet their own paving requirements, Swanson added.

The Board approved the request for water service Will Serve Letter for the Mesa Lift Station Upgrade (Parcel Map 31368, Parcel B), a City of Beaumont project, with an estimated one (1) EDU (non-potable water) located on Potrero Boulevard, southeast of Castello Lane in the City of Beaumont, subject to payment of all fees to the District and securing all approvals from the City of Beaumont by the following roll-call vote:

MOVED: Covington	SECONDED: Williams	APPROVED 3-0
AYES:	Covington, Hoffman, Williams	
NOES:	None	
ABSTAIN:	None	
ABSENT:	Ramirez, Slawson	

5. Request for Will Serve Letter and Approval of Annexation for Beaumont Cross-Dock Building (Riverside County Assessor's Parcel No. 417-020-070) in the City of Beaumont

This item was pulled from the agenda at the request of the applicant.

6. Resolution 2023-12: Amendment to the 2023-2027 Capital Improvement Budget to include the Elm Avenue Waterline (P-2750-0091) Replacement Project

General Manager Dan Jaggers reminded the Board about the request from Norma Medina at the last Board meeting. He noted that since this was previously discussed, COVID-19, a supply shortage, and a potential development to condition for the pipeline were happening.

It had been hoped not to burden the District with costs associated with resolving a historic service activity that took place upon the abandonment of a 2-inch line, Jaggers stated. This is brought to the Board for discussion and consideration of an updated cost estimate and budget amendment to include this project, he said.

Mr. Swanson explained that Elm Avenue does not currently have a pipeline, and noted that in the downtown area much was built in the 1940s and 1950s, with service from a 2-inch line in an alley. At one time, there was an alley between Elm and Olive, he noted, but that line had reached the end of its service life and the District several years ago made the decision to connect the properties from Olive, across a field. A developer had then come in with a trucking yard, and the lines were re-routed, which led to this conversation, he stated.

This would be a new 8-inch pipeline not funded by development, but funded by District capital reserves, to serve four or five properties, Swanson stated, noting this is a unique project. Fire hydrants would also be added, he advised. Although this is a short project, a consultant would likely assist due to current low engineering staffing levels. The project will require California Environmental Quality Act (CEQA) work, he added. Mr. Jaggers noted that the project may be eligible for some sort of categorical exemption, but staff has not yet consulted with legal counsel.

Mr. Swanson reviewed the estimated costs totaling of $297,850. Mr. Jaggers assured that the District would choose the most expeditious and cost effective route.

Director Covington noted that this project has been discussed since 2019 and the residents deserve an expedient process as opposed to trying to save a dollar. Mr. Swanson said the goal would be to move the project along, but cautioned that from an engineering perspective, this is not a very large project, and it may be challenging for proposals. He noted that there are two other projects coming up and it may be possible to bundle the three to allow design to begin while CEQA is in process.

Mr. Swanson also advised the Board that there is a field to the west of Elm that will be developed, and that developer would be required to mitigate for their project.

This project is not in the physical replacement or reserve budget, Mr. Swanson advised. Approval of this amendment would add the Capital Improvement Budget and allow this project to move forward, he explained.

Mr. Swanson estimated an initial expense of $10,000 to finalize the Request for Proposal package. Mr. Jaggers acknowledged the concern of Director Covington and said that a consultant may be engaged to address this to get it moving so the others are not tied to it. He noted that if staffing levels improve, it may be handled in-house.

Director Williams asked if the $10,000 initial expense was included in the total. Mr. Swanson said it was and further detailed the costs. Director Williams concurred with Covington and said the project needs to get moving. President Hoffman also concurred.

*The Board adopted Resolution 2023-12 Amending the 2023-2027 Capital Improvement Budget in the amount of **$297,850.00** for the Elm Avenue Replacement Pipeline Project (P-2750-0091) by the following roll-call vote:*

MOVED: Hoffman	SECONDED: Williams	APPROVED 3-0
AYES:	Covington, Hoffman, Williams	
NOES:	None	
ABSTAIN:	None	
ABSENT:	Ramirez, Slawson	

Ms. Norma Medina commented on the action and Mr. Jaggers responded. He said it would be a few months in design and construction and estimated the project may be finished in nine months to one year.

Ms. Medina asked what she would do if something happened to her water. Mr. Jaggers provided detail on the existing pipeline and advised if there is an interruption in service to call the District.

President Hoffman requested this as a recurring agenda item every two months with the next report on June 22, 2023.

7. San Gorgonio Pass Water Agency Water Supply March 2023 Update

General Manager Jaggers stated that water supply in California is getting better all the time. He shared a report recently published by the San Gorgonio Pass Water Agency and presented a PowerPoint. Key points of Mr. Jaggers' discussion:

- State Water Project (SWP) allocation increased to 100 percent (previously 75 percent)
- Article 21 water (above allocation) is available
- Current conditions – reservoirs are close to full or at capacity
- Average annual Sierra snowpack (currently at 248 percent of average) typically provides 15 million acre-feet (maf) of runoff, this year it is estimated at 30 maf
- Supply available to the SGPWA in the SWP plus the other activities currently appears to be 33,331 af, but it may not be possible hydraulically to get it all due to restrictions on the SWP
- SGPWA is working to assure they have the best approach possible
- BCVWD's water order for this year was 18,000 af; SGPWA total order was about 22,000 af
- There will be supply available if 2024 is a dry year; if it is a wet year there may be a problem getting it here and with being unable to store it
- During February, March, and April, 6,000 af has been recharged by SGPWA and BCVWD
- The goal is to restore BCVWD's Beaumont Basin storage account
- Suggested the SGPWA keep 2,000 af in storage

Director Williams commented she was glad to see the District in better shape than last year.

In response to Director Covington, Mr. Jaggers explained that construction is complete in the recharge ponds with a few things remaining for staff to do. Riverside County Flood Control is performing job walks to finish the contract.

Director Covington asked about storage capacity. Mr. Swanson responded that Pond 1 was recently drawn down for inspection. He and Director of Operations James Bean

will check the punchlist and Pond 1 will be back in use directly following. Everything is full, Jaggers noted. He mentioned that percolation rates were down due to flooding of the basin, and staff expects improvement moving into summer. Current rates are 90 af per day between the BCVWD and SGPWA ponds, he noted.

8. Update Legislative Action and Issues Affecting BCVWD
9. Consider Support or Opposition of Current California Legislation (Seven Bills and One Initiative)

President Hoffman called items 8 and 9 for discussion together.

General Manager Jaggers pointed to the Legislative Update document and reminded of review at the last meeting. He presented the recommended legislative positions.

President Hoffman indicated that it would be beneficial to take a position and appropriate for the communication of positions to be via letter. Staff will prepare the responses, Jaggers stated.

The Board adopted the following positions on current 2023-2024 Legislative Session legislation:

Bill No.	Title	Position
AB 249	Testing for Lead Drinking Water in Schools	OPPOSE
AB 460	State Water Resources Control Board: water rights and usage: interim relief procedures	OPPOSE
AB 557	Emergency Remote Meetings	SUPPORT
AB 1337	State Water Resources Control Board: water shortage enforcement	OPPOSE
SB 23	Water supply and flood risk reduction projects: expedited permitting	SUPPORT
SB 389	State Water Resources Control Board: determination of water right	OPPOSE
SB 867	Drought and Water Resilience, Wildfire and Forest Resilience, Coastal Resilience, Extreme Heat Mitigation, Biodiversity and Nature-Based Climate Solutions, Climate Smart Agriculture, and Park Creation and Outdoor Access Bond Act of 2023	SUPPORT if amended
Initiative 1935	Taxpayer Protection and Government Accountability Act	OPPOSE

by the following roll-call vote:

MOVED: Williams	SECONDED: Hoffman	APPROVED 3-0
AYES:	Covington, Hoffman, Williams	
NOES:	None	
ABSTAIN:	None	
ABSENT:	Ramirez, Slawson	

10. Status of Declared Local Emergencies related to Fires

a. Impact of the Apple Fire pursuant to Resolution 2020-17
b. Impact of the El Dorado Fire pursuant to Resolution 2020-20

General Manager Jaggers reported there are ongoing related maintenance and flood activities, and these declarations allow funding of those. He drew attention to an updated report from the USGS that suggested risk at the lower elevations is gone, but there is still some risk in the upper watershed, from which the District may receive some impact.

Mr. Jaggers reported that he drove the watershed today and found greenery and stable root balls. Higher intensity rains could still have impacts, he noted. Modeling shows that fire impacts last up to five years, he advised.

11. Reports for Discussion and Possible Action

a. Directors' Reports:

This item was tabled to the May 10, 2023 meeting.

b. Directors' General Comments: None.

c. General Manager's Report:

General Manager Jaggers reported on the following:

- Recharge is ongoing in the canyon: the stream is running and is being actively routed into the ponds
- Work is ongoing on the AMR/AMI meter conversion and about $1 million of the grant funding has been collected. Out of approximately 20,500, 181 meters remain to convert
- It is expected that the AMI part will be finished this year; parts are due in the next few weeks
- Completion is expected in September / October
- The City's paving project is moving along. Jaggers identified to the Beaumont City Manager that bids for work in Yucaipa were more in line with what BCVWD was looking for
- Staff investigated what other agencies were doing, and most are not paving up to 25 feet
- BCVWD is doing some work on the widening of Pennsylvania Avenue to support the City's project. The City is seeking funding for a grade separation with hope for completion in December 2024. There is a 24-inch pipeline not in the CIP that would have to be deepened 20 feet
- Legal counsel will be sought on some of these items

d. Legal Counsel Report: None.

12. Action List for Future Meetings

- Update / presentation on the AMR / AMI project
- Presentation on the San Bernardino Valley Resource Conservation District
- Presentation on solar power opportunities (June or July)
- Sites Reservoir update
- Maximization of groundwater supplies

Mr. Jaggers advised that the District is short staffed and he expects the solar presentation to be a couple of months away (June or July).

13. Announcements

President Hoffman called attention to the following announcements:

- Collaborative Agencies Committee: Wednesday, May 3 at 5 p.m.
- Regular Board Meeting: Wednesday, May 10 at 6 p.m.
- Personnel Committee Meeting: Tuesday, May 16 at 5:30 p.m.
- San Gorgonio Pass Regional Water Alliance: Wednesday, May 24 at 5 p.m.
- Engineering Workshop: Thursday, May 25 at 6 p.m.
- District offices closed in observance of Memorial Day: Monday, May 29
- Finance and Audit Committee Meeting: Thursday, June 1 at ~~3 p.m.~~ 10 a.m. (corrected – conflict with the Recycled Water Committee)
- Beaumont Basin Watermaster Committee Meeting: Wednesday, June 7 at 11 a.m.

14. Adjournment

President Hoffman adjourned the meeting at 7:24 p.m.

ATTEST:

DRAFT UNTIL APPROVED

_____

Director David Hoffman, President
to the Board of Directors of the
Beaumont-Cherry Valley Water District

DRAFT UNTIL APPROVED

_____

Director Daniel Slawson, Secretary
to the Board of Directors of the
Beaumont-Cherry Valley Water District

DRAFT

BEAUMONT-CHERRY VALLEY WATER DISTRICT
560 Magnolia Avenue, Beaumont, CA 92223

MINUTES OF REGULAR MEETING
OF THE BOARD OF DIRECTORS
Wednesday, May 10, 2023 at 6:00 p.m.

Meeting held in person at 560 Magnolia Ave., Beaumont, CA
pursuant to California Government Code Section 54950 et. seq.

Call to Order: *President Hoffman opened the meeting at 6:04 p.m.*

Pledge of Allegiance was led by Director Covington .

Invocation was given by Director Slawson.

Announcement and Verification of Remote Meeting Participation Pursuant to AB 2449 or GC 54953(b)
No Board members were attending via teleconference.

Roll Call:

Directors present:	Covington, Hoffman, Ramirez (6:18 p.m.), Slawson, Williams
Directors absent:	None
Staff present:	General Manager Dan Jaggers Director of Finance and Administration Kirene Bargas, PhD Director of Engineering Mark Swanson Director of Information Technology Robert Rasha Water Utility Superintendent Julian Herrera Maintenance Technician Thomas LeMont Engineering Assistant Evan Ward Administrative Assistant Cenica Smith
Legal Counsel	James Markman

Members of the public who registered attendance: Nyles O'Harra of the San Gorgonio Pass Water Agency (SGPWA)

Public Comment:

General Manager Dan Jaggers advised that Water Utility Superintendent Knute Dahlstrom retired at the end of April, and Julian Herrera has been promoted to that position.

1. **Adjustments to the Agenda**: None.

General Manager Jaggers recommended pulling Item 3g from the Consent Calendar and noted a correction to the item title on the agenda to match that on the staff report.

2. Reports / Presentations / Information Items

Dr. Kirene Bargas introduced the following report:

a. Townsend Public Affairs, Inc. Monthly Update

The Board received and filed the above report by the following roll-call vote:

MOVED: Slawson	SECONDED: Williams	APPROVED 4-0
AYES:	Covington, Hoffman, Slawson, Williams	
NOES:	None	
ABSTAIN:	None	
ABSENT:	Ramirez	

3. Consent Calendar:

Director Covington requested to pull items 3b and 3g for discussion.

Consent Calendar items 3a and 3c through 3f were approved with one motion by the following roll-call vote:

a. Review of the March 2023 Budget Variance Reports
c. Review of Check Register for the Month of April 2023
d. Review of April 2023 Invoices Pending Approval
e. Approval of Minutes of the Regular Meeting of March 23, 2023
f. Approval of Minutes of the Regular Meeting of April 12, 2023

MOVED: Williams	SECONDED: Slawson	APPROVED 4-0
AYES:	Covington, Hoffman, Slawson, Williams	
NOES:	None	
ABSTAIN:	None	
ABSENT:	Ramirez	

b. Review of the March 31, 2023 Cash/Investment Balance Report

Director Covington pointed to the Investment portfolio pages 20 and 21 and asked for detail on accrued interest, fees, and investment detail. Dr. Bargas identified a new interest column and explained accrual to date. Mr. Jaggers indicated that there was discussion between staff and the auditor as to how to best present the information. Dr. Bargas indicated there will be a meeting with Chandler next week, and Chandler will attend the June meeting.

6:20 p.m. – Director Ramirez joined the meeting in the Board Room.

President Hoffman noted a change of $8 million on the general cash line and Dr. Bargas explained that $7.5 million was moved from cash to the LAIF program. Mr. Jaggers assured that with the bank failure news and potential bank cash flow issues, staff will assure that there is a good strategy to present to the Board and

will limit exposure. Dr. Bargas noted that US Bank is the custody holder for the investments.

6:25 p.m. – Director Ramirez left the meeting room.

Consent Calendar item 3b was approved by the following roll-call vote:

MOVED: Covington	SECONDED: Williams	APPROVED 4-0
AYES:	Covington, Hoffman, Slawson, Williams	
NOES:	None	
ABSTAIN:	None	
ABSENT:	Ramirez	

g. Correction of Scrivener's Errors: Resolution 2023-03: Acceptance of an Easement for Public Utility Purposes on behalf of BCVWD for an area located on Champions Drive and Resolution 2023-07: Accepting an Easement for Public Utility Purposes

General Manager Jaggers summarized the previous action on the public utility easements and noted that the meeting minutes accurately reflect that Vice President Covington was absent – he was not physically present in the room for the item discussion or vote. Inadvertently, the resolutions were marked with a vote of "abstain."

Legal Counsel Markman opined that Vice President Covington abstained from the vote, but either designation is acceptable.

Director Covington stated he brought this item to the attention of the general manager after reading the minutes and identified that one of the resolutions had incorrectly stated that he voted on the item. This is cleanup language and is brought to the Board as a receive and file.

Consent Calendar item 3b was received and filed by order of President Hoffman.

6:30 p.m. – Director Ramirez re-joined the meeting in the Board Room.

4. Resolution 2023-13: Amending the District Policies and Procedures Manual Adopting Policy 3125 Uniforms and Protective Clothing

Director of Finance and Administration Kirene Bargas introduced the item and stated that the policy has been reviewed by legal counsel and the employee group. Information has been updated to reflect the MOU agreement, she noted.

Director Covington noted the Personnel Committee provided input and has recommended the policy for review and possible approval.

The Board adopted Resolution 2023-13 Amending the District Policies and Procedures Manual and Adopting Policy 3125 Uniforms and Protective Clothing by the following roll-call vote:

MOVED: Williams	SECONDED: Slawson	APPROVED 5-0
AYES:	Covington, Hoffman, Ramirez, Slawson, Williams	
NOES:	None	
ABSTAIN:	None	
ABSENT:	None	

5. Call for Candidates for the Association of California Water Agencies Region 9 Board
Resolution 2023-14 In Support of Chander Letulle as a Member of the ACWA Region 9 Position

General Manager Jaggers explained the nomination process and advised that the San Gorgonio Pass Water Agency (SGPWA) Board nominated Mr. Chander Letulle to stand for election to the ACWA Region 9 Board.

Director Covington asked about interest of BCVWD directors in serving and Mr. Jaggers provided information on requirements.

Mr. Jaggers pointed to the draft resolution of support for Mr. Letulle.

The Board adopted Resolution 2023-14 In Support of Chander Letulle as a Member of the ACWA Region 9 Position by the following roll-call vote:

MOVED: Covington	SECONDED: Williams	APPROVED 5-0
AYES:	Covington, Hoffman, Ramirez, Slawson, Williams	
NOES:	None	
ABSTAIN:	None	
ABSENT:	Ramirez	

6. Call for Candidates for the Association of California Water Agencies for the offices of President and Vice President, and/or Resolution of Support

General Manager Jaggers explained the terms and nomination procedure.

Director Williams noted that some changes had been made the ACWA procedures. She indicated interest in serving.

The Board nominated Director Lona Williams to stand for election to the position of Vice President of the ACWA Board of Directors by the following roll-call vote:

MOVED: Covington	SECONDED: Ramirez	APPROVED 5-0
AYES:	Covington, Hoffman, Ramirez, Slawson, Williams	
NOES:	None	
ABSTAIN:	None	
ABSENT:	None	

7. Continued Review of California Drought Conditions, District Urban Water Management Plan and Water Shortage Contingency Plan, BCVWD Resolution 2022-12 Implementing Water Use Restrictions (as amended), and Other Drought Response

General Manager Dan Jaggers reiterated that the SWP allocation is 100 percent this year for the first time since 2006. Recharge is continuing at more than 40 cubic feet per second (cfs), he noted. Anticipated water availability is at least 30,000 to 31,000 af or more this year, although it is uncertain if it is hydraulically possible to get it all. If not, there will be carryover water for next year. It is anticipated that BCVWD and SGPWA will be able to obtain approximately 25,000 af.

Jaggers reminded about the 2023 water order quantities of 11,000 af for replenishment plus 7,000 af for storage account restoration. He noted that approximately 18,000 af was used from storage over the last dry period. He advised that it was a good thing that funds were used from reserves to pre-purchase supply for the storage account.

If there are four wet years, there may be a problem of more water than possible to get into storage, Jaggers noted.

Production was low in January, February, and March, Jaggers continued. He said he suspects April and May will be similar, which will help restore the storage account.

Director Williams asked about obtaining the 25,000 af of supply and Mr. Jaggers explained some of the current hydraulic constraints. Director Covington asked for clarification of the 25,000 af expected and Mr. Jaggers noted that the City of Banning has asked for 1,000 af, and Yucaipa Valley Water District has asked for 18,500 for direct delivery plus 500 for recharge. In the fall, BCVWD may want to take the opportunity to buy more water, Jaggers indicated.

President Hoffman asked about the performance of the recharge ponds. Mr. Jaggers explained that it has been a very wet spring and he believes some of the pore space has been taken up, and so much is being recharged that the influence of the adjacent SGPWA ponds is apparent. He assured that staff is trying to get as much water as possible in the ground and miss no opportunities.

President Hoffman noted that members of the public have commented that the drought should be over and feel like things should be back to normal; however, they do not understand the California water supply and SWP that provides a large portion of the area's water.

President Hoffman said he observed the Whitewater Creek into Palm Springs was as robust as he has ever seen and asked about its origin and destination. Mr. Jaggers discussed the water flow and the exchange agreement between Metropolitan Water District and Desert Water Agency and Coachella Valley Water District.

People are also commenting that rainfall should help benefit the reservoirs that feed the Colorado River and should relieve drought conditions there, but typically the rain in California does not end up in the reservoirs of the Colorado River, Hoffman said. Jaggers noted that those are two different snowpacks. The Colorado River Basin had a larger than normal snowpack but not at the level California had. He detailed a couple of water supply deals made by the SGPWA.

8. Consideration of Attendance at Upcoming Events and Authorization of Reimbursement and Per Diem

General Manager Jaggers advised that an invitation was received to join the SGPWA and Riverside County Water Conservation District at a booth at the Cherry Festival, the first weekend in June. Mr. Jaggers will communicate interest to SGPWA and this will be addressed at the May 25 Engineering Workshop. Director Ramirez indicated he may be able to attend on Friday, June 2.

Jaggers reviewed the listed events. Directors indicated interest in the following events:

- ACWA Region 2 Program & Tour – Sites Reservoir, a Resilient Water Supply for California's Future in Maxwell, Ca. on June 1 – Slawson, Ramirez
- Beaumont Chamber of Commerce Breakfast on June 9 – Slawson, Hoffman, Williams, Ramirez
- ACWA Region 10 Program & Tour: Flowing Forward: Water Infrastructure for the 21st Century in Oceanside, Ca. on June 29
- Building Industry Association 17th Annual Southern California Water Conference in Ontario, Ca. on Aug. 11 – Slawson, Williams

The Board pre-approved attendance of all directors at the following event for purposes of per diem and reimbursement of associated reasonable and necessary expenses per District policy:

- *ACWA Region 2 Program & Tour – Sites Reservoir, a Resilient Water Supply for California's Future in Maxwell, Ca. on June 1*

by the following roll-call vote:

MOVED: Williams	SECONDED: Slawson	APPROVED 5-0
AYES:	Covington, Hoffman, Ramirez, Slawson, Williams	
NOES:	None	
ABSTAIN:	None	
ABSENT:	None	

The Board pre-approved attendance of all directors at the following event for purposes of per diem and reimbursement of associated reasonable and necessary expenses per District policy:

- *ACWA Region 10 Program & Tour: Flowing Forward: Water Infrastructure for the 21st Century in Oceanside, Ca. on June 29*

by the following roll-call vote:

MOVED: Covington	SECONDED: Williams	APPROVED 5-0
AYES:	Covington, Hoffman, Ramirez, Slawson, Williams	
NOES:	None	
ABSTAIN:	None	
ABSENT:	None	

Director Covington advised that he is delaying his registration for the Urban Water Institute until the agenda is available and the program can be determined as a best use of District funds.

9. Reports For Discussion and Possible Action

a. Ad Hoc Committees:

Communications Committee: No report.

Sites Reservoir Committee: No report.

Water Re-Use 3x2: President Hoffman noted there is a meeting scheduled.

b. Directors' Reports:

President Hoffman reported on the following:

- Beaumont Chamber of Commerce Breakfasts on April 14 and May 5

Director Williams reported on the following:

- Beaumont Chamber of Commerce Breakfasts on April 14 and May 5
- CSDA Webinar: Virtual Workshop: Overview of Special District Laws on May 3-4, 2023

Director Slawson reported on the following:

- Beaumont Chamber of Commerce Breakfasts on April 14 and May 5
- San Gorgonio Pass Water Agency Board meeting

c. Directors' General Comments: None.

d. General Manager's Report:

Mr. Jaggers reported:

- Promotion of Julian Herrera to Water Utility Superintendent
- Tom LeMont and Andrew Becerra are new representatives of the Employee Association
- Recharging as fast as possible
- Grand Avenue has been repaved and Mr. Jaggers has identified some issues to Flood Control
- Working on Apple Tree Lane pipeline replacement – a line failed today causing an outage in upper Chery Valley
- City of Beaumont desires to complete a grade separation at Pennsylvania by December; City staff spent four to five days in Washington, D.C. seeking funding opportunities
- BCVWD has a 24-inch and a 12-inch line that would be adversely affected and would need to be deepened; work is not in the CIP
- Requested City staff make a presentation to the BCVWD Board
- Legal Counsel Markman confirmed that the deepening project is a prior rights issue – cost of moving the pipeline would be the City's responsibility
- Attended the Collaborative Agencies Committee meeting with Director Ramirez

- Internal promotions are being made when reasonable as part of the succession planning effort (eight moving and a few new hires)
- Field staff is doing an excellent job of holding things together given the retirement of Mr. Dahlstrom

e. Legal Counsel Report: No report.

10. Action List for Future Meetings:

- Update / Presentation on the AMR/AMI project
- Presentation on the San Bernardino Valley Resource Conservation District
- Presentation on solar power opportunities
- Sites Reservoir update
- Maximization of groundwater supplies

11. Announcements

President Hoffman pointed out the announcements:

- Personnel Committee Meeting: Tuesday, May 16 at 5:30 p.m.
- San Gorgonio Pass Regional Water Alliance: Wednesday, May 24 at 5 p.m.
- Engineering Workshop: Thursday, May 25 at 6 p.m.
- District offices closed in observance of Memorial Day: Monday, May 29
- Finance and Audit Committee Meeting: Thursday, **June 1 at 10 a.m.** (note time change due to conflicting meeting)
- Beaumont Basin Watermaster Committee Meeting: Wednesday, June 7 at 11 a.m.
- Regular Board Meeting: Wednesday, June 14 at 6 p.m.

7:32 p.m. – Director Ramirez left the meeting prior to Closed Session.

12. Closed Session

The Board recessed to Closed Session at 7:32 p.m.

CONFERENCE WITH REAL PROPERTY NEGOTIATORS
Pursuant to California Government Code Section 54956.8
Property: 37.46 acres at southwest corner of Brookside and Highland Springs in Cherry Valley, CA [APNs 408-080-009, 408-080-010, 408-080-011 and 408-080-012]
Agency Negotiator: Dan Jaggers, General Manager
Under Negotiation: Price and terms of payment

Reconvened in Open Session at 8:36 p.m.

13. Report on Closed Session

President Hoffman announced that no reportable action was taken.

14. Adjournment

President Hoffman adjourned the meeting at 8:37 p.m.

ATTEST:

DRAFT UNTIL APPROVED

Director David Hoffman, President
to the Board of Directors of the
Beaumont-Cherry Valley Water District

DRAFT UNTIL APPROVED

Director Daniel Slawson, Secretary
to the Board of Directors of the
Beaumont-Cherry Valley Water District

DRAFT

BEAUMONT-CHERRY VALLEY WATER DISTRICT
560 Magnolia Avenue, Beaumont, CA 92223

MINUTES OF REGULAR MEETING – ENGINEERING WORKSHOP
OF THE BOARD OF DIRECTORS
Thursday, May 25, 2023 at 6:00 p.m.

Meeting held in person at 560 Magnolia Ave., Beaumont, CA
pursuant to California Government Code Section 54950 et. seq.

Call to Order: *President Hoffman opened the meeting at 6:08 p.m.*

Pledge of Allegiance was led by President Hoffman.

Invocation was given by Director Slawson.

Announcement and Verification of Remote Meeting Participation
No Board members were attending via teleconference.

Roll Call:

Directors present:	Covington, Hoffman, Ramirez, Slawson, Williams
Directors absent:	None
Staff present:	General Manager Dan Jaggers Director of Finance and Administration Kirene Bargas PhD Director of Engineering Mark Swanson Director of Information Technology Robert Rasha Water Utility Superintendent Julian Herrera Administrative Assistant Cenica Smith
Legal Counsel	James Markman

Members of the public who registered their attendance: Nyles O'Harra and Larry Smith, San Gorgonio Pass Water Agency; Cesar Raymundo, Hector Gutierrez, and Carlos Gutierrez.

Public Comment: None.

1. **Adjustments to the Agenda:** None.

2. **Request for Will Serve Letter and Approval of Annexation for 79 North Logistics Center (Riverside County Assessor's Parcel Nos. 418-230-002, -003, -004, 418-260-013, -014) in the City of Beaumont**

Director of Engineering Mark Swanson described the project location in the vicinity of Pennsylvania Avenue and 3rd Street and consisting of an approximately 400,000 square foot warehouse including an 8,000 square foot office building. On behalf of the developer, applicant Thienes Engineering indicated that the parcels would be merged.

The parcels do not appear to be within the District's service area boundary and would need to be annexed, Swanson stated. Water consumption numbers provided show domestic use of just over 4,000 gallons per day (8 Equivalent Dwelling Units [EDUs]) and nonpotable at 11 EDUs, which appear to be valid, he advised. Because the developer has not indicated who would be the tenant, those numbers would be subject to audit and would come back to the Board.

District facilities are nearby, Swanson continued. Should there be fire flow or other requirements that cannot be satisfied with the existing 10-inch line in 3rd Street, the developer would be required to expand those facilities to the appropriate size.

General Manager Jaggers advised that the District's experience with logistics centers suggests the stated water use should be accurate. Final plans with landscaping have yet to be submitted, and will be reviewed as part of the planning activity prior to the facilities agreement, he said. He also noted that some of these developments come in with non-disclosure agreements and this may be a similar condition (unnamed tenant). He assured that the District follows up to audit actual water use.

President Hoffman invited public comment. There was none.

Director Ramirez asked if the applicant was present at the meeting; Mr. Swanson said no. Director Ramirez asked if there was possibility that the original intention of the application had changed. Mr. Jaggers acknowledged the uncertainty regarding an unidentified tenant, but said staff does not expect there to be a problem with the amount of water supply requested.

In response to Director Ramirez, Mr. Jaggers explained that if consumption turns out to be below the number approved by the Board, staff will move forward with a facilities agreement. If it is above, it comes back to the Board for further discussion. Director Ramirez suggested that clause be included in the Will Serve Letter (WSL). Jaggers provided two examples of when use exceeded the estimate and the situation came back to the Board. He assured that the facilities agreement would not be written until there is clear understanding of what will be there.

Director Ramirez moved to include language in the WSL to address the potential of any water use above the estimate subject to further approval by the Board. There was no second, but Mr. Jaggers indicated that would be done.

Director Williams asked about use of asbestos concrete pipe. Mr. Swanson described the pipeline material with asbestos layer manufactured circa 1960s. Mr. Jaggers explained the pipeline has a long life if it is not injured. Once pulled out, it must be disposed of properly and does not pose a cancer risk. Director Williams asked about water service from that line. Mr. Swanson reviewed the plans and indicated the developer could choose how to plumb their property based on needs and upon District preference. Director Williams expressed concern and asked if there may be danger of them breaking the asbestos line. Mr. Swanson acknowledged that whenever the pipe is touched there is risk of some issue, but if they touch it, they are responsible for it. Mr. Jaggers added that the District makes connections to asbestos concrete pipe fairly frequently. Until the Fire Department provides their requirements, the District cannot weigh in on how to serve the property, but this is typical procedure, he explained.

Mr. Swanson assured Director Williams that there is a standard for connection to those pipes, and the developer would need to adhere to that standard. It will be specified on the plans, he noted.

Director Williams asked about use of the 8,000 sf of office space and Mr. Swanson said there were no details provided. He noted that many times on projects like this District staff provides assistance to the developer. This water use looks reasonable, he stated. Director Ramirez asked on what the reasonable use was based. Mr. Swanson explained the formula for the number of employes per square foot, and number of gallons per day per employee. Mr. Jaggers added more detail on the analysis and reiterated that staff is comfortable with the numbers.

Director Williams expressed concern about the amount of water use, traffic circulation, location of water service, and the secrecy around the application, saying she was not comfortable with the project. President Hoffman clarified that the Board is empowered to provide the water service and WSL, but cannot deny service due to traffic impacts. Director Williams pointed out that actual water use is still unknown, and the Board may be approving provision of a WSL as there is no longer a condition of drought.

Mr. Jaggers indicated that most developers do not have a tenant for the project when they ask for water service, as the speculative building may not be complete for a couple of years. He provided more detail and examples of other developments. Mr. Swanson indicated he did not ask the developer about the tenant.

Director Williams stated she would like this to return to the Board whether the use was less, more or the same, and would like to know the identity of the tenant. Director Covington suggested bringing this item back with more information and attendance of the developer.

Director Slawson asked about nonpotable service. Mr. Swanson noted the building would connect to an existing 24-inch nonpotable line in 1st Steet.

Director Covington emphasized this is a very large facility and said there is not enough information. He suggested tabling the item due to the concerns and questions.

President Hoffman asked about the burden of this water supply on the existing pipelines and system, and whether there would still be adequate water for future customers. Mr. Swanson answered that the property is in the 2750 City zone and demand of 4,000 gpd is not a significant amount of water (equivalent to about 20 homes). Fire flow could be a significant amount, he added, which is a storage issue.

Mr. Swanson confirmed for President Hoffman that the developer would process the annexation into the District. The District will review or prepare a plan of service based on their choices.

President Hoffman asked about any needed property dedication for District facilities. Mr. Jaggers said there are no needs at this particular facility.

The Board tabled this item for discussion at a future meeting with the project proponent by following roll-call vote:

MOVED: Covington	SECONDED: Williams	APPROVED 5-0
AYES:	Covington, Hoffman, Ramirez, Slawson, Williams	
NOES:	None	
ABSTAIN:	None	
ABSENT:	None	

DRAFT

3. Request for Temporary Emergency Connection and Annexation into BCVWD Service Area with Permanent Service for Property Located at 37321 Cherry Valley Boulevard

Director of Engineering Mark Swanson explained that property owner Mr. Hector Gutierrez and his son, Carlos Gutierrez, met with Engineering staff on May 4 and described their property location and issues. They are aware of an adjacent property that had had a similar issue and the Board had taken action (the Aldama property, 8/31/2022), and were seeking a similar solution.

The Gutierrez parcel had a well on site, but it has gone dry. After acquiring proposals from well drilling contractors, the owner has determined it is too expensive to drill and there is no surety on well performance over time. The owners would like to see if the District is willing to provide water service contingent on annexation and other conditions as provided to the other applicant. Mr. Jaggers reminded the Board about their approval of emergency water service to the Aldama family and added that said service has still not been effected due to traffic issues on Cherry Valley Boulevard. This property is adjacent, he noted, and has the same problem.

The properties in this location are listed and identified by resolution in the Beaumont Basin Watermaster (BBWM) as overlier water users and have an allocation and right assigned, Jaggers continued. The property that currently has the well is to the south and is not in the Beaumont Basin. That entity has terminated the pre-existing service to these property owners. It appears they are doing an extraction and agricultural activity without assigned water right.

As with the prior case, the District would request the property owner forego their overlier water right for the portion delivered in accordance with the BBWM judgment, and would provide service in lieu at a cost as appropriate, Jaggers explained. After examining other options, the property owners believe this assures the continuation of service.

This subject will be placed on the next BBWM meeting agenda to properly address the extraction and make sure it is not above the allowed amount in the Beaumont Basin, Jaggers added. He noted that the BBWM Annual Report estimates and assigns annual water use on these properties, so staff is paying close attention.

The solution follows the format of the previous entity and involves annexation, temporary service, completion of permanent service and ultimately conversion of the permanent service to a higher pressure service once the 2750 line reaches the area, Jaggers stated. Mr. Swanson added that the property owner has a 2,500 gallon tank or can take service. A backflow device would be required, Jaggers added.

There is a small parcel adjacent that drilled a well approximately five years ago, Swanson noted. The parcel directly south has the existing well and had severed the connections out of concern that their well may run dry, Jaggers added.

Director Ramirez returned the discussion to the applicant's situation. Mr. Swanson said he advised the owners that if they were to coordinate with the other parties, a joint agreement could be written to potentially share some costs. The Aldama property cost was $6,500 for the service, but charges increased in January and the cost for the Gutierrez property may be higher, Swanson indicated. Due to the overlying water right,

some components of the District's capacity charge (facilities fee) may be reduced to zero in exchange for that water. There is also a front footage fee, he noted. The estimate does not include the LAFCO annexation process, he said.

President Hoffman invited the applicant to speak. Mr. Carlos Gutierrez informed the Board they had sought other options such as drilling but the costs were astronomical, and a well must be 50 feet from the property line making it almost impossible. This would be the most economical and reliable option, he stated. He advised that all the nearby properties previously received water from Sunny Cal Egg Ranch, but that was severed about a decade ago. The current solution of hauling water is unreliable and inconvenient, he stated.

In response to Director Slawson, Mr. Gutierrez indicated the permanent solution was desired, but in the interim the emergency temporary solution is the quickest way to address the need while working toward the permanent. He said he understood continencies involved. Mr. Jaggers explained the phased approach because the concurrent annexation process is of longer duration.

Director Slawson remarked that the other project has not been done. The District is prepared to move forward but traffic is still constrained as part of the construction on the Shopoff building, Jaggers explained. Director Slawson asked if approved, the two projects could be done at once; Jaggers said yes and explained some detail.

President Hoffman asked if LAFCO approval was required before providing temporary service. Mr. Jaggers said he did not think so, as there is overlier water right, and adjudication provides for BCVWD to serve them. Sunny Cal Egg Ranch already went to court on this, and it should be a reasonably straightforward application, he stated.

President Hoffman recapped the plan.

Director Ramirez supported the action.

Director Williams asked about quantification of the water right. Mr. Jaggers advised this would be a BBWM issue.

Director Williams asked about a time estimate for completion of the Shopoff project. Mr. Swanson advised that he had emailed the County of Riverside with inquiries.

Director Covington reported on discussion of the Cherry Valley Boulevard issue at the County's Municipal Advisory Committee last week, following complaints received with work stalled for so long and poor traffic control. The response from the County was that the traffic control will not be moved until the improvements are done at the interchange, as they will do the overlay all at the same time. It could be a couple more months, he noted.

Director Covington pointed to clauses in the service agreements and asked whether the properties needed a WSL before going to LAFCO. Mr. Swanson said they will need the WSL and a Plan of Service. Jaggers recommended a modification to the recommended motion to include a WSL and annexation.

President Hoffman concurred with the approach and comments, and recommended staff to make all effort when safe to do so to complete the connections for temporary service followed by permanent service. He requested progress updates.

The Board approved the request for temporary emergency connection and annexation approval, followed by permanent service (will serve letter) for the property located at 37321 Cherry Valley Boulevard in the Community of Cherry Valley (Riverside County Assessor's Parcel No. 407-190-013), subject to payment of all fees to the District with annexation by the following roll-call vote:

MOVED: Williams	SECONDED: Covington	APPROVED 5-0
AYES:	Covington, Hoffman, Ramirez, Slawson, Williams	
NOES:	None	
ABSTAIN:	None	
ABSENT:	None	

4. Resolution 2023-15 to Nominate and Support Lona M. Williams as a Candidate for the Position of ACWA Vice President

General Manager Jaggers reminded the Board of vote at the May 10, 2023 meeting to nominate Director Williams to stand for election. This resolution is required to support that vote, he explained.

President Hoffman invited public comment. SGPWA Board President Larry Smith indicated that the San Gorgonio Pass Water Agency likes to see local participation in ACWA and said he would encourage the SGPWA to provide a letter of support if helpful.

The Board adopted Resolution 2023-15 to Nominate and Support Lona M. Williams as a Candidate for the Position of Association of California Water Agencies (ACWA) Vice President by the following roll-call vote:

MOVED: Ramirez	SECONDED: Covington	APPROVED 5-0
AYES:	Covington, Hoffman, Ramirez, Slawson, Williams	
NOES:	None	
ABSTAIN:	None	
ABSENT:	None	

5. Consideration of Participation and Attendance at Upcoming Events and Authorization of Reimbursement and Per Diem – Cherry Festival

General Manager Jaggers reminded about previous discussion and reiterated that the SGPWA and Riverside County Water Conservation District were planning a booth at the Beaumont Cherry Festival from noon to 6 on Saturday and Sunday June 3 and 4, and invited BCVWD to join.

Director Williams and Director Slawson indicated interest. Mr. Smith thanked the Board for the participation.

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The Board pre-approved the attendance of all directors at these events for purposes of per diem and reimbursement of associated reasonable and necessary expenses per District policy by the following roll-call vote:

MOVED: Slawson	SECONDED: Hoffman	APPROVED 5-0
AYES:	Covington, Hoffman, Ramirez, Slawson, Williams	
NOES:	None	
ABSTAIN:	None	
ABSENT:	None	

6. Legislative Action and Issues Affecting BCVWD

General Manager Jaggers advised of concern about the legislation related to zero emission trucks, and indicated there will be discussion about that moving forward.

7. Reports for Discussion and Possible Action

a. Directors' Reports:

Director Ramirez reported attending the Collaborative Agencies Meeting on May 3, 2023.

Director Slawson reported attending the San Gorgonio Pass Regional Water Alliance on May 24.

b. Directors' General Comments:

President Hoffman reported that he was satisfied with the paving done by the District on Grand Avenue. He noted that water continues to be recharged at the SGPWA facility and asked if it was still running at full hydraulic capacity. Mr. Jaggers said he would address this in the next item.

c. General Manager's Report:

General Manager Jaggers reported the following:

- At the San Gorgonio Pass Regional Water Alliance meeting, began coordinating with Riverside County Flood Control to do a ribbon cutting for the completion of the MDP Line 16 project this summer
- The SGPWA effected a repair activity last week requiring a one week shut down of the water delivery system to the recharge facilities. All are back up and running
- Currently, delivery is at 35 acre-feet per day (35 cfs) and increasing. Hydraulic restrictions at Pearblossom are anticipated
- There have been a lot of employee promotions within the District
- Projects continue to move forward in advance of the City's paving
- The widening project at Pennsylvania and the I-10 is progressing
- Pipeline replacements at 5th and Michigan are moving forward

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- Plans have been received back from the County of Riverside and a bid package is being assembled for Noble Tank and pipeline. This is awaiting NEPA completion
- Tank recoating projects are moving forward

d. Legal Counsel Report: None.

8. Action List for Future Meetings

- Update / presentation on the AMR / AMI project
- Presentation on the San Bernardino Valley Resource Conservation District
- Presentation on solar power opportunities (June or July)
- Sites Reservoir update
- Maximization of groundwater supplies
- Update on status of Cherry Valley Boulevard road work and provision of service to two properties
- Will Serve Letter and Approval of Annexation for 79 North Logistics Center (tabled item 2)
- Guidelines for designation of items for Consent Calendar

9. Announcements

President Hoffman called attention to the following announcements:

- District offices closed in observance of Memorial Day: Monday, May 29
- Finance and Audit Committee Meeting: Thursday, June 1 at 10 a.m. (note change of time)
- Beaumont Basin Watermaster Committee Meeting: Wednesday, June 7 at 11 a.m.
- Regular Board Meeting: Wednesday, June 14 at 6 p.m.
- Personnel Committee Meeting: Tuesday, June 20 at 5:30 p.m.
- Engineering Workshop: Thursday, June 22 at 6 p.m.

10. Adjournment

President Hoffman adjourned the meeting at 7:30 p.m.

ATTEST:

DRAFT UNTIL APPROVED

_____

Director David Hoffman, President
to the Board of Directors of the
Beaumont-Cherry Valley Water District

DRAFT UNTIL APPROVED

_____

Director Daniel Slawson, Secretary
to the Board of Directors of the
Beaumont-Cherry Valley Water District

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Beaumont-Cherry Valley Water District
Regular Board Meeting
June 14, 2023

Item 5h

STAFF REPORT

TO: Board of Directors

FROM: Dan Jaggers, General Manager

SUBJECT: **Resolution 2023-__ In Opposition to Initiative 21-0042A1**

Staff Recommendation

Adopt Resolution 2023-__ In Opposition to Initiative 21-0042A1.

Executive Summary

At its meeting of April 27, 2023, the Board adopted an *oppose* position to Initiative 21-0042A1 and directed staff to take any necessary follow up action. This Resolution confirms and states the Board's position and will be forwarded to the opposition coalition.

Fiscal Impact

None

Attachments

1. Resolution 2023-__ In Opposition to Initiative 21-0042A1.

Staff Report prepared by Lynda Kerney, Administrative Assistant

RESOLUTION 2023-__

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE BEAUMONT - CHERRY VALLEY WATER DISTRICT IN OPPOSITION TO INITIATIVE 21-0042A1

WHEREAS, an association representing California's wealthiest corporations and developers is spending millions to push a deceptive proposition aimed for the November 2024 statewide ballot; and

WHEREAS, the proposed proposition, Initiative 21-0042A1, has received the official title: "LIMITS ABILITY OF VOTERS AND STATE AND LOCAL GOVERNMENTS TO RAISE REVENUES FOR GOVERNMENT SERVICES. INITIATIVE CONSTITUTIONAL AMENDMENT"; and

WHEREAS, the measure includes provisions that would make it more difficult for local voters to pass measures needed to fund local services and infrastructure, and would limit voter input by prohibiting local advisory measures where voters provide direction on how they want their local tax dollars spent; and

WHEREAS, the measure exposes taxpayers to new costly litigation, limits the discretion and flexibility of locally elected boards to respond to the needs of their communities, and injects uncertainty into the financing and sustainability of critical infrastructure; and

WHEREAS, the measure severely restricts state and local officials' ability to protect our environment, public health and safety, and our neighborhoods against those who violate the law; and

WHEREAS, the measure creates new constitutional loopholes that would allow corporations to pay less than their fair share for the impacts they impose on our communities, including local infrastructure, our environment, water quality, air quality, and natural resources; and

WHEREAS, the measure threatens billions of dollars currently dedicated to state and local services, and could force cuts to public schools, fire and emergency response, law enforcement, public health, parks, libraries, affordable housing, services to address homelessness, mental health services, and more; and

WHEREAS, the measure would also reduce funding for critical infrastructure like streets and roads, public transportation, ports, drinking water, sanitation, utilities, and more.

NOW THEREFORE, BE IT RESOLVED that the Beaumont-Cherry Valley Water District opposes Initiative 21-0042A1; and

BE IT FURTHER RESOLVED that the Beaumont-Cherry Valley Water District will join the No on Initiative 21-0042A1 coalition, a growing coalition of public safety, labor, local government, infrastructure advocates, and other organizations throughout the state; and

Staff is directed to email a copy of this adopted resolution to the California Special Districts Association at advocacy@csda.net.

DRAFT

ADOPTED this _____ day of _____, _____, by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

ATTEST:

DRAFT UNTIL ADOPTED

DRAFT UNTIL ADOPTED

_____

Director David Hoffman, President of the Board of Directors of the Beaumont-Cherry Valley Water District

_____

Director Daniel Slawson, Secretary to the Board of Directors of the Beaumont-Cherry Valley Water District

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STAFF REPORT

TO: Board of Directors

FROM: Dan Jaggers, General Manager

SUBJECT: **Resolution 2023-__: Amending the District Policies and Procedures Manual**

Staff Recommendation

Adopt Resolution 2023-__ Amending the District Policies and Procedures Manual and Adopting Policies:

- Policy 5090 Records Retention
- Policy 6025 Public Records
- Policy 3230 Worker's Compensation
- Policy 3231 Accommodations for Disability

Or, direct staff as desired.

Executive Summary

Staff proposes revisions to the existing District policies and addition of two new policies as described in Table 1 below.

Background

On March 18, 2009, the Board of Directors adopted Resolution 2009-05, establishing a Policies and Procedures Manual applicable to the Board of Directors and District staff. The document has been updated periodically over the years.

At the May 16, 2023 meeting of the Personnel Committee, the Committee members reviewed drafts of the proposed policies and recommended they be presented to the full Board for consideration.

Summary

Staff have consulted several sources to update the content and verbiage of the District's Policy Manual, including sample policies from the California Special Districts Association, articles published by the California League of Cities and Institute for Local Government, the Society for Human Resources Management, and recently updated manuals of other special districts.

Revised policies are drafted using the APA (American Psychological Association) Style for writing style and grammar. The APA style emphasizes continuity, flow, conciseness, bias-free language, and clarity. These objectives parallel the District's goals for transparency in public documents and promote clear and enforceable policies.

The proposed policies are presented side-by-side with the current versions, with redline edits shown for clarity (**Attachment 2**). The District's legal counsel has reviewed and recommended the drafted policies.

Staff recommends the adoption of Resolution 2023-__, which incorporates the following policy changes to the Policies and Procedures Manual:

Table 1

Policy Number	Policy Title	Description of Proposed Changes
5090	Records Retention	• Update to existing policy (Part III Section 19) • Appendix A updated • Appendix B Records Retention Schedule is in progress – does not require Board approval (is procedure based, not policy) • Reviewed by legal counsel
6025	Public Records	• Revised to modernize and address issues more thoroughly • Comports with the California Public Records Act as recodified effective January 2023 • Reviewed by legal counsel
3230	Workers' Compensation	• New policy • Reviewed by legal counsel
3231	Accommodations for Disability	• New policy • Reviewed by legal counsel

Fiscal Impact

No fiscal impact.

Attachments

1. Resolution 2023-__ Adopting policies
2. Proposed Policy 5090 Records Retention
3. Proposed Policy 6025 Public Records
4. Proposed new Policy 3230 Workers' Compensation
5. Proposed new Policy 3231 Accommodations for Disability
6. Policy Approval Tracking

Staff Report prepared by Lynda Kerney, Administrative Assistant

RESOLUTION 2023-__

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE BEAUMONT-CHERRY VALLEY WATER DISTRICT AMENDING THE DISTRICT'S POLICIES AND PROCEDURES MANUAL

WHEREAS, on March 18, 2009 the Board of Directors of the Beaumont-Cherry Valley Water District adopted Resolution 2009-05, establishing a Policy and Procedures Manual applicable to Board of Directors and District staff; and

WHEREAS, upon review and discussion, the Personnel Committee of the Board of Directors has recommended revisions to the Policy and Procedures Manual based on advice given by the District's legal counsel and human resources consultant; and

WHEREAS, the Board of Directors has reviewed and considered the revisions to the BCVWD Policy and Procedures Manual attached hereto as Exhibits A, B, C, and D, finds the policies relevant and acceptable, and it to be in the best interests of the District that the following actions be taken,

NOW THEREFORE, BE IT RESOLVED by the Board of Directors of the Beaumont-Cherry Valley Water District that the BCVWD Policies and Procedures Manual is revised as follows:

The following BCVWD Policy Sections are replaced in entirety with the new policies as listed:

Manual Section	Attachment	Replacement Policy No.	Title
Part 3 Section 19	Exhibit A	5090	Records Retention
Part 4 Section 5	Exhibit B	6025	Public Documents and Public Records Act Requests

The following new policies are added to the Manual:

Attachment	Policy No.	Title
Exhibit C	3230	Workers' Compensation
Exhibit D	3231	Accommodations for Disability

ADOPTED this _____ day of _____, _____, by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

ATTEST:

DRAFT UNTIL APPROVED

DRAFT UNTIL APPROVED

_____

Director David Hoffman, President of the Board of Directors of the Beaumont-Cherry Valley Water District

_____

Director Daniel Slawson, Secretary to the Board of Directors of the Beaumont-Cherry Valley Water District

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EXHIBIT

POLICY TITLE: RECORDS RETENTION
POLICY NUMBER: 5090

5090.1 Goal. To provide guidelines to staff regarding the retention or disposal of District records; provide for the identification, maintenance, safeguarding and disposal of records in the normal course of business; ensure prompt and accurate retrieval of records; and ensure compliance with legal and regulatory requirements.

5090.2 Definitions.

5090.2.1 Records. The California Public Records Act (CPRA) (Government Code Section 7920, et al.) defines a public record as "any writing containing information relating to the conduct of the public's business prepared, owned, used, or retained by any state or local agency regardless of physical form or characteristics."

5090.2.2 Vital Records. Vital and important records, regardless of recording media, are those having legal, financial, operational, or historical value to the District. Vital records are listed in Appendix A.

5090.2.3 Non-Records. Material not usually included within the definition of records, such as unofficial copies of documents kept only for convenience or reference, working papers, appointment logs, stocks of publications and processed documents, and library material intended solely for reference or exhibition. This may also include rough notes, calculations or document drafts assembled or created and used in the preparation or analysis of other documents and not kept in the ordinary course of business.

5090.2.5 Transitory Record. Records whose value is comparatively short-lived and should be discarded when they have fulfilled the purpose for which they were created. Examples: copies of reproduced / printed material of general information, originals / copies of documents kept solely for tickler, suspense or follow-up, or duplicates / extra copies of records.

5090.2.6 Records Retention Schedule. The Records Retention Schedule (Appendix B) sets forth the District's legally required records retention schedule governing the retention and authority to destroy official public records.

5090.2.7 Retention Period. The Retention Period is the length of time a record must be retained to fulfill its administrative, fiscal, and/or legal function.

5090.3 Custodian of Records. The Director of Finance and Administration is designated the District's Custodian of Records.

5090.4 Implementation. The Board of Directors' approval of this Records Retention Policy by Resolution constitutes authority for the General Manager to interpret and implement this policy, and to cause to be destroyed any or all such records, papers and documents that meet the qualifications governing the retention and disposal of records, specified below and as per Appendix B, the Records Retention Schedule.

5090.5 Records Storage Locations.

5090.5.1 Each department head is responsible for the management of department-related files.

5090.5.2 The BCVWD hard copy records archive is located in a secure room in the Administration Building (the "Vault.")

5090.5.3 Vital Records shall be kept in the Vault.

5090.6 Authority. Pursuant to the provisions of California Government Code §§60200 through 60203, California Water Code §21403, the guidelines prepared by the State Controller's office, and the California Secretary of State Local Government Records Management Guidelines, the following qualifications will govern the retention and disposal of records of the District:

5090.6.1 Duplicate. Duplicate records, papers and documents may be destroyed at any time without the necessity of Board authorization or copying to photographic or electronic media.

5090.6.2 Recent Documents. Originals of records, papers and documents more than two (2) years old that were prepared or received in any manner other than pursuant to State or Federal statute and would not normally be retained in the District's ordinary course of business may be destroyed without the necessity of copying to photographic or electronic media. (Government Code 60201). However, see Section 60201(d) for specific records which may not be destroyed.

5090.6.3 Necessity. In no instances are records, papers or documents to be destroyed where there is a continuing need for such records for such matters as pending litigation, special projects, developments, etc.

5090.6.4 Administrative Value. Those records which document the functions for which the District is responsible and have administrative value as long as they assist the District in performing current or future work, or contain basic facts about the District's origin, policies, functions, organization, and significant administrative decisions.

5090.6.5 Legal Value. Records have legal value if they contain evidence of legally enforceable right or obligations, for example legal opinions, fiscal documents representing agreements, leases, titles, contracts, easements, and records of action.

5090.6.6 Fiscal Value. Records of fiscal value are those pertaining to the financial transactions of the District such as budgets, ledgers, and payrolls.

5090.6.7 Research, Historical, or Archival Value. These records have enduing value because they reflect significant historical events or document the history and development of the District.

5090.7 Legal Requirements. Records, papers or documents which are not expressly required by law to be filed and preserved may be destroyed if all of the following conditions are met:

5090.7.1 Standard for Unalterable Duplication Is Met. The record, paper or document is scanned, photographed, reproduced or copied to an approved trustworthy electronic media in a manner approved for permanent, unalterable electronic media records by the Association for Information and Image Management (AIIM), and/or the California Code of Regulations and stored and maintained in a safe and separate location. Such duplication must utilize a "trusted system" which means a combination of technologies, policies, and procedures for which there is no plausible scenario in which a public record retrieved from or reproduced by the system could differ substantially from the public record that is originally stored. See Government Code Section 12168.7.

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5090.7.2 Accurate Reproduction. The device used to reproduce such record, paper or document on film, or retrieves and prints the document from the electronic media, is one which accurately reproduces the original thereof in all details;

5090.7.3 Accessible. The photographs, microphotographs, trustworthy electronic records, or other reproductions on film are placed in conveniently accessible files and provisions are made for preserving, examining, and using the same, together with documents stored via electronic media.

5090.8 Destruction of Records.

5090.8.1 When records not covered by the Vital Records List (Appendix A) or Records Retention Schedule (Appendix B) no longer fulfill the value for which they were created, they should be destroyed unless they have some historic or research significance.

5090.8.2 If a federal or state statute or regulation specifies a longer retention period for any records, the statute or regulation overrides this schedule.

5090.8.3 Unnecessary Records not required by law or the Retention Schedule to be retained for a longer period, and not related to any ongoing District business or transaction, including any real property interest or pending claim or litigation, may be destroyed upon authorization five (5) years after the related event has in all respects terminated. Any source document detailed in a register, journal, ledger or statement may be authorized for destruction five (5) years from the end of the fiscal period to which it applies, if not required by law to be further retained.

5090.8.4 Records slated for destruction should be listed on the appropriate current form and may be destroyed after review of the list and signature of the General Manager or his/her designee.

APPENDIX A – VITAL RECORDS

Vital Records. Records which, because of the information they contain, are essential to one or all of the following:

a. The resumption and/or continuation of operations;
b. The recreation of legal and financial status of the District, in case of a disaster;
c. The fulfillment of obligations to bondholders, customers, and employees.
d. Vital records include but are not limited to the following:

Vital Records				
1	Agreements / Contracts / Leases		30	Grants, successful: supporting documentation and reports
2	Annexations and detachments		31	Improvement districts
3	As-built drawings		32	Individual water rights
4	Annual Comprehensive Financial Report (ACFR)		33	Individual claims / settlements
5	Audits		34	Inventory
6	Bonds: Authorization, registers		35	Journal vouchers
7	Bonds: Employee fidelity		36	Ledgers
8	Capital improvements: project files		37	Legal files: Claims
9	Contract drawings		38	Licenses and permits
10	Customer statements / UB		39	Loans and grants
11	Deeds		40	Maps
12	Depreciation schedule		41	Memorandum of Understanding
13	Development: project files and WSLs		42	Minutes of Board meetings
14	Disposal of surplus and excess property		43	Payroll Register
15	Disposal of scrap materials		44	Policies, Rules and Regulations
16	District insurance records / certificates		45	Purchase orders and requisitions
17	District water rights		46	Resolutions and ordinances
18	Easements / Rights of Way		47	Permits: Hazardous materials, spraying, storage
19	Employee accident reports, injury claims, and settlements		48	Rights of way and easements
20	Employee earning records		49	Source of Supply
21	Employee fidelity bonds		50	SCADA database
22	Employee insurance records		51	Statements of Economic Interests
23	Employee benefits: plan documents		52	State surplus acquisitions
24	Encroachment permits (by others)		53	Warehouse requisitions
25	Encroachment permits (by BCVWD)		54	Warrants (with backup)
26	Expense reimbursements		55	Warrant / voucher register
27	Facility improvement plans		56	Water rights and history
28	Fixed assets / property records / deeds		57	Well permits
29	GIS database, maps		58	Workers Compensation

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EXHIBIT

POLICY TITLE: PUBLIC DOCUMENTS AND PUBLIC RECORDS ACT REQUESTS
POLICY NUMBER: 6025

6025.1 Purpose of policy:

6025.1.1 To provide guidance to staff regarding provision of information available to the public, in order to assure transparency and compliance with the California Public Records Act (CPRA) (Government Code Section 7920.000 et. seq.)

6025.1.2 To work collaboratively across the District's departments to ensure complete and accurate information is provided.

6025.1.3 To assure respect of the confidentiality and privacy rights of employees, vendors, and ratepayers where protected.

6025.2 Intent. It is the intent of the District to respond to public records requests as required by the CPRA, whether written or verbal, subject to various exemptions therein. Some of these exemptions are discussed herein below. (*See also Policy 5100 – Press Relations and Social Media, and Policy 3001 Employee Information and Personal Data*.)

6025.3 Staff will respond to requests for public records in accordance with the CPRA as the Act now exists or may hereafter be amended, and nothing in this policy is intended nor shall it be construed to conflict with the terms of the CPRA.

6025.4 Requests for public records should be in writing on the applicable District form (available on the Shared drive). However, the law allows for verbal or informal requests and such will be accepted. Such informal requests might include the Board meeting agenda, agenda staff reports, meeting minutes, ordinances, or resolutions of the Board or of any committees. If possible, verbal requests should be memorialized in writing and agreed to by the requestor. This can help minimize disputes over what records are actually being sought.

6025.5 Employees are not permitted to give or report any information about the District, its directors, another employee, outside vendor, ratepayer, client, or consultant, to anyone outside the District, except as expressly required by law (e.g., in criminal investigations). CPRA requests should be forwarded (whether verbal or written) to the Director of Finance and Administration and copied to the Director of Information Technology for handling.

6025.6 Response. Designated staff will respond in writing to all requests as soon as possible after they are received, but no later than ten (10) days thereafter, subject to the fourteen (14) day extension authorized in certain situations, as provided by Government Code Section 7922.535. The required written response must include a determination of whether the request seeks records in the possession or under the control of the District, whether any such records will not be produced, including the basis for non-disclosure (e.g., an exemption to disclosure applies) and the person or position responsible for that determination, and the estimated date when the non-exempt, responsive records will be produced. Responsive non-exempt records must be provided within a "reasonable" time after providing the determination letter.

6025.7 Release of Records Regarding Litigation, Personnel or Medical Matters

6025.7.1 Depending on the nature of the request, the District retains the right, in certain circumstances, to withhold information when legally required or request more time to process a request:

6025.7.1.1 Pending litigation. Requests for records pertaining to pending litigation or

exposure to litigation will be referred to District counsel.

6025.7.1.2 Personnel. Requests for records pertaining to personnel-related information will be handled by legal counsel, Human Resources, and the Director of Finance and Administration. See *Policy 3001 Employee Information and Personal Data.*

6025.8 In accordance with the CPRA and *Sander vs. State Bar of California*, administrative staff will provide specific, identifiable records but will NOT create a new record, research records for particular types of information or analyze information which may be contained in public records in response to a CPRA request. However, as required by Government Code Section 7922.600, administrative staff is required to assist requestors by helping to identify records that are responsive to a request or its purpose, and by identifying physical locations where such records exist. Also noted that special rules apply for records in an electronic database. See Section 6025.8.1 below.

6025.8.1 An exception may be made if it is more efficient to produce a new record responsive to the information desired than provide numerous underlying documents, e.g., to run a report.

6025.9 Board Meeting Documents. Copies of agendas and other writings (except for privileged documents) distributed to a majority of the Board of Directors at open Board meetings shall be made available to the public as required by Government Code 54957.5 (within the Ralph M. Brown Act). A limited quantity of such documents (based on normal audience attendance) shall be copied in advance of each meeting and made available to the public in attendance at no charge.

6025.10 Fee Schedule. A reasonable fee which cannot exceed the direct costs of duplication shall be charged to defray expenses associated with the duplicating process. In addition, under certain circumstances specified in the CPRA or by case law, the District may charge for the cost of preparing and producing certain records including those (i) requiring an outside service to duplicate, or (ii) held in electronic format, including the cost of programming and computer services necessary to produce a copy of the record or data requested.

6025.11 Legal Review and Exemptions

6025.11.1 The Director of Finance and Administration, upon review of the request, will determine whether a legal review for exemptions is required before the request can be processed.

6025.11.2 Should legal review be required, the Director of Finance and Administration will notify the District's legal counsel and request a review, specifying any needed response time.

6025.11.3 Documents that include personal information may be subject to redaction in order to protect confidentiality. Social Security numbers shall always be redacted.

6025.11.4 Legal counsel shall have final determination on any questionable exemptions. The CPRA contains many exemptions to disclosure of public records. Some of the more common exemptions include:

6025.11.4.1 Preliminary drafts, notes, or interagency or intra-agency memoranda that are not retained by the public agency in the ordinary course of business, if the public interest in withholding those records clearly outweighs the public interest in disclosure.

6025.11.4.2 Records pertaining to pending litigation to which the public agency is a party, or to claims made until the pending litigation or claim has been finally adjudicated or otherwise settled.

6025.11.4.3 Personnel medical, or similar files, the disclosure of which would constitute an unwarranted invasion of personal privacy.

6025.11.4.4 Social Security numbers, test questions, scoring keys, and other examination data used to administer an exam for employment.

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EXHIBIT

6025.11.4.5 Names, credit history, utility usage data, home addresses and home telephone numbers of utility customers (with specific exceptions, e.g., court orders, other governmental agencies, etc.)

6025.11.4.6 The contents of real estate appraisals, engineering or feasibility estimates, and evaluations made for or by the District relative to the acquisition of property, or to prospective public supply and construction contracts, until all of the property has been acquired or all of the contract agreements are obtained. This provision does not include documents related to eminent domain actions.

6025.11.4.7 Confidential information from closed session meetings of the Board of Directors. (Government Code 54957.5(a), 54963)

6025.11.5 Legal counsel will advise the Director of Finance and Administration as to what documents should not be provided and the supporting reasons, and the Director of Finance and Administration will inform the requesting party of any limitation to the request.

EXHIBIT C

POLICY TITLE: WORKERS' COMPENSATION
POLICY NUMBER: 3230

3230.1 All employees are covered for Workers' Compensation, effective the first day of employment. Workers' Compensation provides employees and/or their beneficiaries with particular benefits in the event of a work-related illness, injury, or accidental death. The District pays the total cost of this coverage, whether through a self-insurance mechanism or an insurance product. If an employee sustains a work-related illness or injury, he or she must report the illness or injury to Human Resources or their supervisor within 24 hours of the occurrence. Failure to do so could result in a delay in benefits.

3230.2 The workers' compensation claims administrator or insurance carrier will make all payments for lost wages or salary due to a work-related illness or injury, medical treatment, and any other benefits. Workers' Compensation benefit payments may be coordinated with any accrued sick leave or vacation leave as part of a medical or disability leave of absence.

3230.3 The District provides medical treatment for work-related injuries and illnesses through designated hospitals or clinics. Clinics are selected due to their experience in treating work-related injuries; an emergency hospital may be needed in significant injury situations and used for first treatment pending added review by Human Resources.

3230.4 Employees injured in a work-related accident will be referred to the designated clinic unless the District has received a written notice that the employee wishes to be treated by their health care provider. This notification must have been submitted to the employee's supervisor or Human Resources before treating the injury.

3230.5 To the extent required by law, all medical information, such as diagnosis, treatment, and medical history, shall be kept private. Employee medical records will be maintained separately from employee personnel files.

3230.6 Any supervisor who learns that an employee has incurred a work-related illness or injury shall provide that employee with a notice of their right to seek workers' compensation benefits in a form provided by Human Resources and shall promptly report doing so to Human Resources.

3230.7 Human Resources is the point of contact for designated clinics and the workers' compensation insurance provider, if applicable. Human Resources is the point of contact for employees on a leave of absence or other reasonable accommodation due to a workplace injury or illness.

3230.8 Notice of workers' compensation benefits shall be posted annually as required by law by or at the direction of Human Resources.

3230.9 Procedure.

1. In the event of workplace injury or illness, the employee reports said injury or illness to their supervisor or Human Resources within twenty-four (24) hours of the event.
2. Human Resources or the employee's supervisor will provide first aid treatment, refer the employee to the designated clinic, or contact emergency services (911) using their best judgment and following the Injury and Illness Prevention Plan and all District policies and

procedures.

3. Employees may be required to submit to a drug and/or alcohol test following District policy.
4. When it is safe and appropriate, Human Resources and the employee's supervisor will complete the required Workers' Compensation claim paperwork and provide all legally mandated notices to the employee.
5. The employee's supervisor and Human Resources will complete an investigation of the incident leading to workplace injury or illness.
6. Human Resources will make recommendations for retraining or modification to prevent a recurrence.
7. Human Resources will maintain all required records for OSHA, the State of California, etc.

EXHIBIT D

POLICY TITLE: ACCOMMODATIONS FOR DISABILITY
POLICY NUMBER: 3231

3231.1 The employment-related provisions of the Fair Employment and Housing Act ("FEHA") and the Americans with Disabilities Act ("ADA") apply to all employees and job applicants seeking employment with the District. Under the ADA, a qualified individual with a disability is an individual who possesses all the skills, qualifications, and experience for a position and, with or without reasonable accommodation, can perform the essential functions of the position in which the individual is employed.

3231.1.1 In California, disabilities are broadly defined as conditions that limit a significant life activity, including physical and mental disabilities and medical conditions such as cancer or HIV/AIDS. California definitions and protections can be broader than protections under federal law.

3231.1.2 The District will not treat a qualified employee or applicant less favorably because of a history of disability, because of the employer's belief that the individual may have a disability, or because of the individual's relationship with a person with a disability.

3231.2 The District will attempt to provide reasonable accommodation for known physical or mental disabilities if a job applicant or employee is otherwise qualified, unless undue hardship to the District would result, following federal or state law. An applicant or employee who requires accommodation to perform the job's essential functions should inform the General Manager, or their supervisor, to request an evaluation of such an accommodation. The District will participate in the interactive process with the employee to determine whether or not a reasonable accommodation exists which does not present an undue hardship to the District. When appropriate or required by law, the District will engage in a timely, good-faith, interactive process. The point of the process is to remove barriers that keep people from performing jobs they could do with some form of accommodation.

3231.3 Accommodations guidelines may include, but are not limited to:

1. The District will evaluate job applicants regardless of their actual or perceived disabilities.
2. The District shall not ask about the nature or severity of disabilities, nor will it require an applicant to take medical or psychological exams that are not routinely given to other prospective hires.
3. The District may ask applicants about their ability to perform job-related functions and respond to a request for a reasonable accommodation.
4. The District may ask for medical certification of an employee's or applicant's need for reasonable accommodation.

DRAFT

Attachment 2

Existing Policy

EXISTING SECTION 19 - RECORDS RETENTION

A. **Goal.** The purpose of this policy is to: provide guidelines to staff regarding the retention or disposal of district records; provide for the identification, maintenance, safeguarding and disposal of records in the normal course of business; ensure prompt and accurate retrieval of records; and, ensure compliance with legal and regulatory requirements.

B. **Value.** Vital and important records, regardless of recording media, are those having legal, financial, operational, or historical value to the District.

C. **Implementation**. Upon authorization of the Board of Directors the General Manager is authorized to interpret and implement this policy, and to cause to be destroyed any or all such records, papers and documents that meet the qualifications governing the retention and disposal of records, specified below.

D. **Authority.** Pursuant to the provisions of California Government Code §§60200 through 60203, California Water Code §21403, and the guidelines prepared by the State Controller's office and the Controller's Advisory Committee for Special Districts, the following qualifications will govern the retention and disposal of records of the District.

i. **Duplicate.** Duplicate records, papers and documents may be destroyed at any time without the necessity of Board authorization or copying to photographic or electronic media.

ii. **Recent Documents.** Originals of records, papers and documents more than two (2) years old that were prepared or received in any manner other than pursuant to State or Federal statute may be destroyed without the necessity of copying to photographic or electronic media.

iii. **Necessity.** In no instances are records, papers or documents to be destroyed where there is a continuing need for such records for such matters as pending litigation, special projects, etc.

iv. **Legal Requirements.** Records, papers or documents which are not expressly required by law to be filed and preserved may be destroyed if all of the following conditions are met:

a. **Satisfies Standard.** The record, paper or document is photographed, micro photographed, reproduced on film of a type approved for permanent photographic records by the National Bureau of Standards, or copied to an approved electronic media;

b. **Accurate Reproduction.** The device used to reproduce such record, paper or document on film, or retrieves and prints the document from the electronic media, is one which accurately reproduces the original thereof in all details; and,

c. **Accessible.** The photographs, microphotographs, or other reproductions on film are placed in conveniently accessible files and provisions are made for preserving, examining, and using the same, together with documents stored via electronic media.

Proposed Policy - Redline

PROPOSED ~~SECTION 19~~POLICY 5090 - RECORDS RETENTION

A. **Goal.** ~~The purpose of this policy is to~~To provide guidelines to staff regarding the retention or disposal of D~~d~~istrict records; provide for the identification, maintenance, safeguarding and disposal of records in the normal course of business; ensure prompt and accurate retrieval of records; and~~,~~ ensure compliance with legal and regulatory requirements.

~~The measure of an effective records management program is whether a record can be produced when needed.~~

B. **Definitions.**

~~A.~~i. **Records.** The California Public Records Act (CPRA) (Government Code Section~~s 6250-6276.48~~7920 et. al.) defines a public record as "any writing containing information relating to the conduct of the public's business prepared, owned, used, or retained by any state or local agency regardless of physical form or characteristics."

ii. ~~Value~~**Vital Records.** Vital and important records, regardless of recording media, are those having legal, financial, operational, or historical value to the District. Vital records are listed in Appendix A.

iii. **Non-Records**. Material not usually included within the definition of records, such as unofficial copies of documents kept only for convenience or reference, working papers, appointment logs, stocks of publications and processed documents, and library material intended solely for reference or exhibition. This may also include rough notes, calculations or document drafts assembled or created and used in the preparation or analysis of other documents and not kept in the ordinary course of business.

iv. ~~vii.~~ **Transitory Record**. Records whose value is comparatively short-lived and should be discarded when they have fulfilled the purpose for which they were created. Examples: copies of reproduced / printed material of general information, originals / copies of documents kept solely for tickler, suspense or follow-up, ~~preliminary work materials used for preparation of studies, reports, etc.,~~ or duplicates / extra copies of records~~, and appointment logs / charts~~.

v. **Records Retention Schedule**. The Records Retention Schedule (Appendix B) sets forth the District's legally required records retention schedule governing the retention and authority to destroy official public records.

~~B.~~vi. **Retention Period**. The Retention Period is the length of time a record must be retained to fulfill its administrative, fiscal, and/or legal function.

C. **Custodian of Records**. The Director of Finance and Administration is designated the District's Custodian of Records.

D. **Implementation**. ~~Upon authorization~~The Board of Directors' approval of this Records Management Policy by Resolution constitutes authority for ~~of the Board of Directors~~ the General Manager ~~is authorized~~ to interpret and implement this policy, and to

v. **Accounting Record.** Any accounting record except the journals and ledgers which are more than five years old and which were prepared or received in any manner other than pursuant to State statute may be authorized for destruction, provided that:

a. **Unnecessary.** There is no continuing need for said record, i.e., long-term transactions, special projects, pending litigations, etc., and;

b. **Inclusive Report.** There exists in a permanent file, an audit report or reports covering the inclusive period of said record, and that;

c. **Sufficient Report.** Said audit report or reports were prepared pursuant to procedures outlined in Government Code Section 26909 and other State or Federal audit requirements, and that;

d. **Opinion.** Said audit or audits contain the expression of an unqualified opinion.

vi. **Unnecessary Record.** Any accounting record created for a specific event or action may be destroyed upon authorization five years after said event has in all respects terminated. Any source document detailed in a register, journal, ledger or statement may be authorized for destruction five (5) years from the end of the fiscal period to which it applies. The following may be destroyed at any time:

a. Duplicated (original-subject to aforementioned requirements).

b. Rough drafts, notes or working papers (except audit).

c. Cards, listings, nonpermanent indices, other papers used for controlling work or transitory files.

vii. Payroll/ Personnel Records. All payroll and personnel records shall be retained indefinitely. Originals may upon authorization be destroyed after seven (7) years retention, provided said records have been microfilmed and qualify for destruction section iv, above. Payroll and personnel records include the following:

a. Accident reports, injury claims and settlements.

b. Medical histories.

c. Injury frequency charts.

d. Applications, changes and terminations of employees.

e. Insurance records of employees.

f. Time cards.

g. Classification specifications (job descriptions).

cause to be destroyed any or all such records, papers and documents that meet the qualifications governing the retention and disposal of records, specified below and as per Appendix B, the Records Retention Schedule.

E. Records Storage Locations

i. Each department head is responsible for the management of department-related files.

ii. The BCVWD hard copy records archive is located in a secure room in the Administration Building (the "Vault.")

~~C.~~iii. Vital Records shall be kept in the Vault.

~~D.~~F. **Authority.** Pursuant to the provisions of California Government Code §§60200 through 60203, California Water Code §21403, ~~and~~ the guidelines prepared by the State Controller's office, and the ~~Controller's Advisory Committee for Special Districts~~ California Secretary of State Local Government Records Management Guidelines, the following qualifications will govern the retention and disposal of records of the District:~~.~~

i. **Duplicate.** Duplicate records, papers and documents may be destroyed at any time without the necessity of Board authorization or copying to photographic or electronic media.

ii. **Recent Documents.** Originals of records, papers and documents more than two (2) years old that were prepared or received in any manner other than pursuant to State or Federal statute and would not normally be retained in the District's ordinary course of business may be destroyed without the necessity of copying to photographic or electronic media. (Government Code 60201). However, see Section 60201(d) for specific records which may not be destroyed.

iii. **Necessity.** In no instances are records, papers or documents to be destroyed where there is a continuing need for such records for such matters as pending litigation, special projects, developments, etc.

iv. **Administrative Value**. Those records which document the functions for which the District is responsible and have administrative value as long as they assist the District in performing current or future work, or contain basic facts about the District's origin, policies, functions, organization, and significant administrative decisions.

v. **Legal Value.** Records have legal value if they contain evidence of legally enforceable right or obligations, for example legal opinions, fiscal documents representing agreements, leases, titles, contracts, easements, and records of action.

vi. **Fiscal Value**. Records of fiscal value are those pertaining to the financial transactions of the District such as budgets, ledgers, and payrolls.

vii. **Research, Historical, or Archival Value**. These records have enduing value because they reflect significant historical events or document the history and development of the District.

h. Performance evaluation forms.

i. Earning records and summaries.

j. Retirements.

viii. **Assessment Records.** All assessing records may upon authorization be destroyed after seven (7) years retention from lien date; however, their records may be destroyed three (3) years after the lien date when said records are microfilmed as provided for section iv, above.

ix. **Debt Authorization.** Records of proceedings for the authorization of long-term debt, bonds, warrants, loans, etc., after issuance or execution may be destroyed if microfilmed as provided for in section iv-a above. Terms and conditions of bonds warrants, and other long-term agreements should be retained until final payment, and thereafter may be destroyed in less than ten (10) years if microfilmed as provided for in section 4, above. Paid bonds, warrant certificates and interest coupons may be destroyed after six (6) months if detailed payment records are kept for ten (10) years.

E. **Meeting Minutes.** Minutes of the meetings of the Board of Directors are usually retained indefinitely in their original form. However, they may upon authorization be destroyed if said minutes are microfilmed as provided for in section 4, above. Recording tapes (or other media) of Board meetings will be kept indefinitely.

i. **Construction Records.** Construction records, such as bids, correspondence, change orders, etc., shall not be kept in excess of seven (7) years unless they pertain to a project which includes a guarantee or grant and, in that event, they shall be kept for the life of the guarantee or grant plus seven (7) years. As-built plans for any public facility or works shall be retained as long as said facility is in existence.

ii. **Contracts.** Contracts should be retained for its life plus seven (7) years. Any unaccepted bid or proposal for the construction or installation of any building, structure or other public work which is more than two (2) years old may be destroyed.

iii. **Property Records.** Property records, such as documents of title, shall be kept until the property is transferred or otherwise no longer District owned

~~iv.~~G. **Legal Requirements.** Records, papers or documents which are not expressly required by law to be filed and preserved may be destroyed if all of the following conditions are met:

a. ~~**Satisfies** **Standard** for Unalterable Duplication is Met~~**.** The record, paper or document is scanned, photographed, ~~micro-photographed,~~ reproduced or copied to an approved trustworthy electronic media ~~on film of a type~~in a manner approved for permanent, unalterable electronic~~-photographic~~ media records by the ~~National Bureau of Standards~~Association for Information and Image Management (AIIM)~~,~~ and/or the California Code of Regulation ~~or copied to an approved electronic media~~and stored and maintained in a safe and separate location. Such duplication must utilize a "trusted system" which means a combination of technologies, policies, and procedures for which there is no plausible scenario in which a public record retreievd from or reproduced by the system could differ substantially from the public record that is originally stored. See Government Code Section 12168.7.~~;~~

b. **Accurate Reproduction.** The device used to reproduce such record, paper or document on film, or retrieves and prints the document from the electronic media, is one which accurately reproduces the original thereof in all details; ~~and,~~

c. **Accessible.** The photographs, microphotographs, trustworthy electronic records, or other reproductions on film are placed in conveniently accessible files and provisions are made for preserving, examining, and using the same, together with documents stored via electronic media.~~;~~

H. Destruction of Records

a. When records not covered by the Vital Records list (Appendix A) or Records Retention Schedule (Appendix ~~A~~B) no longer fulfill the value for which they were created, they should be destroyed unless they have some historic or research significance.

b. If a federal or state statute or regulation specifies a longer retention period for any records, the statute or regulation overrides this schedule.

c. Unnecessary Records not required by law or the Retention Schedule to be retained for a longer period, and not related to any ongoing District business or transaction, including any real property interest or pending claim or litigation, may be destroyed upon authorization five (5) years after the related event has in all respects terminated. Any source document detailed in a register, journal, ledger or statement may be authorized for destruction five (5) years from the end of the fiscal period to which it applies, if not required by law to be further retained.

d. Records slated for destruction should be listed on the appropriate current form and may be destroyed after review of the list and signature of the General Manager or his/her designee.

c.

v. Accounting Record. Any accounting record except the journals and ledgers which are more than five years old and which were prepared or received in any manner other than pursuant to State statute may be authorized for destruction, provided that:

a. Unnecessary. There is no continuing need for said record, i.e., long-term transactions, special projects, pending litigations, etc., and;

b. Inclusive Report. There exists in a permanent file, an audit report or reports covering the inclusive period of said record, and that;

c. Sufficient Report. Said audit report or reports were prepared pursuant to procedures outlined in Government Code Section 26909 and other State or Federal audit requirements, and that;

d. Opinion. Said audit or audits contain the expression of an unqualified opinion.

Non-Records. Material not usually included within the definition of records, such as unofficial copies of documents kept only for convenience or reference, working papers, appointment logs, stocks of publications and processed documents, and library material intended solely for reference or exhibition. Also, documents such as rough notes, calculations or drafts assembled or created and used in the preparation or analysis of other documents.

vi. Unnecessary Record. Any accounting record created for a specific event or action may be destroyed upon authorization five years after said event has in all respects terminated. Any source document detailed in a register, journal, ledger or statement may be authorized for destruction five (5) years from the end of the fiscal period to which it applies. The following may be destroyed at any time:

a. Duplicated (original subject to aforementioned requirements).

b. Rough drafts, notes or working papers (except audit).

c. Cards, listings, nonpermanent indices, other papers used for controlling work or transitory files.

vii. Payroll/ Personnel Records. All payroll and personnel records shall be retained indefinitely. Originals may upon authorization be destroyed after seven (7) years retention, provided said records have been microfilmed and qualify for destruction section iv, above. Payroll and personnel records include the following:

a. Accident reports, injury claims and settlements.

b. Medical histories.

c. Injury frequency charts.

~~d. Applications, changes and terminations of employees.~~

~~e. Insurance records of employees.~~

~~f. Time cards.~~

~~g. Classification specifications (job descriptions).~~

~~vii. Transitory Record. Records whose value is comparatively short lived and should be discarded when they have fulfilled the purpose for which they were created. Examples: copies of reproduced / printed material of general information, originals / copies of documents kept solely for tickler, suspense or follow-up, preliminary work materials used for preparation of studies, reports, etc., duplicates / extra copies of records, and appointment logs / charts.~~

~~h. Performance evaluation forms.~~

~~i. Earning records and summaries.~~

~~j. Retirements.~~

~~viii. Assessment Records. All assessing records may upon authorization be destroyed after seven (7) years retention from lien date; however, their records may be destroyed three (3) years after the lien date when said records are microfilmed as provided for section iv, above.~~

~~ix. Debt Authorization. Records of proceedings for the authorization of long-term debt, bonds, warrants, loans, etc., after issuance or execution may be destroyed if microfilmed as provided for in section iv a above. Terms and conditions of bonds warrants, and other long-term agreements should be retained until final payment, and thereafter may be destroyed in less than ten (10) years if microfilmed as provided for in section 4, above. Paid bonds, warrant certificates and interest coupons may be destroyed after six (6) months if detailed payment records are kept for ten (10) years.~~

~~E. Meeting Minutes. Minutes of the meetings of the Board of Directors are usually retained indefinitely in their original form. However, they may upon authorization be destroyed if said minutes are microfilmed as provided for in section 4, above. Recording tapes (or other media) of Board meetings will be kept indefinitely.~~

~~i. Construction Records. Construction records, such as bids, correspondence, change orders, etc., shall not be kept in excess of seven (7) years unless they pertain to a project which includes a guarantee or grant and, in that event, they shall be kept for the life of the guarantee or grant plus seven (7) years. As-built plans for any public facility or works shall be retained as long as said facility is in existence.~~

~~ii. Contracts. Contracts should be retained for its life plus seven (7) years. Any unaccepted bid or proposal for the construction or installation of any building, structure or other public work which is more than two (2) years old may be destroyed.~~

~~iii. Property Records. Property records, such as documents of title, shall be kept until the property is transferred or otherwise no longer District owned~~

Appendix A

Definitions for Records Retention and Disposal Policy

A. Authorization. Once authorized by the Board of Directors, and approved by the General Manager, an employee is thereby authorized to take such action.

B. Accounting Records. Include but are not limited to the following:

i. **Source Documents.**
   a. Invoices
   b. Warrants
   c. Requisitions/Purchase Orders (attached to invoices)
   d. Cash Receipts
   e. Claims (attached to warrants in place of invoices)
   f. Bank Statements
   g. Bank Deposits
   h. Checks
   i. Bills
   j. Various accounting authorizations taken from Board minutes, resolutions or contracts

ii. **Journals.**
   a. Cash Receipts
   b. Accounts Receivable or Payable Register
   c. Check or Warrant (payables)
   d. General Journal
   e. Payroll Journal

iii. **Ledgers.**
   a. Expenditure
   b. Revenue
   c. Accounts Payable or Receivable Ledger
   d. Construction
   e. General Ledger
   f. Assets/Depreciation

iv. **Trial Balance.**

v. **Statements.** (Interim or Certified - Individual or All Fund)
   a. Balance Sheet
   b. Analysis of Changes in Available Fund Balance
   c. Cash Receipts and Disbursements
   d. Inventory of Fixed Assets (Purchasing)

vi. **Journal Entries**.

vii. **Payroll and Personnel Records.** Include but are not limited to the following:

Appendix A

~~Definitions for Records Retention and Disposal Policy~~Vital Records

~~A. Authorization. Once authorized by the Board of Directors, and approved by the General Manager, an employee is thereby authorized to take such action.~~

~~B. Accounting Records. Include but are not limited to the following:~~

~~i. **Source Documents.**~~
~~a. Invoices~~
~~b. Warrants~~
~~c. Requisitions/Purchase Orders (attached to invoices)~~
~~d. Cash Receipts~~
~~e. Claims (attached to warrants in place of invoices)~~
~~f. Bank Statements~~
~~g. Bank Deposits~~
~~h. Checks~~
~~i. Bills~~
~~j. Various accounting authorizations taken from Board minutes, resolutions or contracts~~

~~ii. **Journals.**~~
~~a. Cash Receipts~~
~~b. Accounts Receivable or Payable Register~~
~~c. Check or Warrant (payables)~~
~~d. General Journal~~
~~e. Payroll Journal~~

~~iii. **Ledgers.**~~
~~a. Expenditure~~
~~b. Revenue~~
~~c. Accounts Payable or Receivable Ledger~~
~~d. Construction~~
~~e. General Ledger~~
~~f. Assets/Depreciation~~

~~iv. **Trial Balance.**~~

~~v. **Statements.** (Interim or Certified - Individual or All Fund)~~
~~a. Balance Sheet~~
~~b. Analysis of Changes in Available Fund Balance~~
~~c. Cash Receipts and Disbursements~~
~~d. Inventory of Fixed Assets (Purchasing)~~

~~vi. **Journal Entries**.~~

~~vii. **Payroll and Personnel Records.** Include but are not limited to the following:~~

a. Accident reports, injury claims and settlements
b. Applications, changes or terminations of employees
c. Earnings records and summaries
d. Fidelity Bonds
e. Garnishments
f. Insurance records of employees
g. Job Descriptions
h. Medical Histories
i. Retirements
j. Time Cards

viii. **Other.**
a. Inventory Records (Purchasing)
b. Capital Asset Records (Purchasing)
c. Depreciation Schedule
d. Cost Accounting Records

C. **Life**. The inclusive or operational or valid dates of a document.

D. **Record.** Any paper, bound book or booklet, card, photograph, drawing, chart, blueprint, map, tape, microfilm, or other document, issued by or received in a department, and maintained and used as information in the conduct of its operations.

E. **Record Copy.** The official District copy of a document or file.

F. **Record Series**. A group of records, generally filed together, and having the same reference and retention value.

G. **Records Center.** The site selected for storage of inactive records.

H. **Records Disposal**. The planning for and/or the physical operation involved in the transfer of records to the Records Center, or the authorized destruction of records pursuant to the approved Records Retention Schedule.

I. **Records Retention Schedule**. The consolidated, approved schedule list of all District records which timetables the life and disposal of all records.

J. **Retention Code**. Abbreviation of retention action which appears on the retention schedule.

K. **Vital Records**. Records which, because of the information they contain, are essential to one or all of the following:

i. The resumption and/or continuation of operations;
ii. The recreation of legal and financial status of the District, in case of a disaster;
iii. The fulfillment of obligations to bondholders, customers, and employees.
iv. Vital records include but are not limited to the following:
a. Agreements

~~a. Accident reports, injury claims and settlements~~
~~b. Applications, changes or terminations of employees~~
~~c. Earnings records and summaries~~
~~d. Fidelity Bonds~~
~~e. Garnishments~~
~~f. Insurance records of employees~~
~~g. Job Descriptions~~
~~h. Medical Histories~~
~~i. Retirements~~
~~j. Time Cards~~

~~viii. **Other.**~~
~~a. Inventory Records (Purchasing)~~
~~b. Capital Asset Records (Purchasing)~~
~~c. Depreciation Schedule~~
~~d. Cost Accounting Records~~
~~C. **Life.** The inclusive or operational or valid dates of a document.~~

~~D. **Record.** Any paper, bound book or booklet, card, photograph, drawing, chart, blueprint, map, tape, microfilm, or other document, issued by or received in a department, and maintained and used as information in the conduct of its operations.~~

~~E. **Record Copy.** The official District copy of a document or file.~~

~~F. **Record Series.** A group of records, generally filed together, and having the same reference and retention value.~~

~~G. **Records Center.** The site selected for storage of inactive records.~~

~~H. **Records Disposal.** The planning for and/or the physical operation involved in the transfer of records to the Records Center, or the authorized destruction of records pursuant to the approved Records Retention Schedule.~~

~~I. **Records Retention Schedule.** The consolidated, approved schedule list of all District records which timetables the life and disposal of all records.~~

~~J. **Retention Code.** Abbreviation of retention action which appears on the retention schedule.~~

~~K.~~ **Vital Records**. Records which, because of the information they contain, are essential to one or all of the following:

i. The resumption and/or continuation of operations;
ii. The recreation of legal and financial status of the District, in case of a disaster;
iii. The fulfillment of obligations to bondholders, customers, and employees.
iv. Vital records include but are not limited to the following:

Vital Records				
1	Agreements / Contracts / Leases		30	Grants, successful: supporting documentation and reports
2	Annexations and detachments		31	Improvement districts

3	As-built drawings		32	Individual water rights
4	Annual Comprehensive Financial Report (ACFR)		33	Individual claims / settlements
5	Audits		34	Inventory
6	Bonds: Authorization, registers		35	Journal vouchers
7	Bonds: Employee fidelity		36	Ledgers
8	Capital improvements: project files		37	Legal files: Claims
9	Contract drawings		38	Licenses and permits
10	Customer statements / UB		39	Loans and grants
11	Deeds		40	Maps
12	Depreciation schedule		41	Memorandum of Understanding
13	Development: project files and WSLs		42	Minutes of Board meetings
14	Disposal of surplus and excess property		43	Payroll Register
15	Disposal of scrap materials		44	Policies, Rules and Regulations
16	District insurance records / certificates		45	Purchase orders and requisitions
17	District water rights		46	Resolutions and ordinances
18	Easements / Rights of Way		47	Permits: Hazardous materials, spraying, storage
19	Employee accident reports, injury claims, and settlements		48	Rights of way and easements
20	Employee earning records		49	Source of Supply
21	Employee fidelity bonds		50	SCADA database
22	Employee insurance records		51	Statements of Economic Interests
23	Employee benefits: plan documents		52	State surplus acquisitions
24	Encroachment permits (by others)		53	Warehouse requisitions
25	Encroachment permits (by BCVWD)		54	Warrants (with backup)
26	Expense reimbursements		55	Warrant / voucher register
27	Facility improvement plans		56	Water rights and history
28	Fixed assets / property records / deeds		57	Well permits
29	GIS database, maps		58	Workers Compensation

~~iv.~~v.

~~p.~~ ~~Employee insurance records~~
~~q.~~ ~~Encroachment permits (by others)~~
~~r.~~ ~~Encroachment permits (by BCVWD)~~
~~s.~~ ~~Facility improvement plans~~

~~a. Agreements~~

b. Annexations and detachments
c. As-built drawings
d. Audits
e. Contract drawings
f. Customer statements
g. Deeds
h. Depreciation schedule
i. Disposal of surplus & excess property
j. Disposal of scrap materials
k. District insurance records
l. District water rights
m. Employee accident reports, injury claims & settlements
n. Employee earning records
o. Employee fidelity bonds
p. Employee insurance records
q. Encroachment permits (by others)
r. Encroachment permits (by OWID)
s. Facility improvement plans
t. Improvement districts
u. Individual water rights
v. Individual claims/settlements
w. Inventory
x. Journal vouchers
y. Ledgers
z. Licenses & permits (to operate)
aa. Loans & grants
bb. Maps
cc. Minutes of Board meetings
dd. Payroll register
ee. Policies, Rules & Regulations
ff. Purchase orders & requisitions
gg. Restricted materials permits
hh. Rights of ways & easements
ii. Spray permits
jj. Statements of Economic Interest
kk. State surplus acquisitions
ll. Warehouse requisitions
mm. Warrant/Voucher register
nn. Warrants (with backup)
oo. Water rights history

~~b. Annexations and detachments~~
~~c. As-built drawings~~
~~d. Audits~~
~~e. Contract drawings~~
~~f. Customer statements~~
~~g. Deeds~~
~~h. Depreciation schedule~~
~~i. Disposal of surplus & excess property~~
~~j. Disposal of scrap materials~~
~~k. District insurance records~~
~~l. District water rights~~
~~m. Employee accident reports, injury claims & settlements~~
~~n. Employee earning records~~
~~o. Employee fidelity bonds~~
~~p. Employee insurance records~~
~~q. Encroachment permits (by others)~~
~~r. Encroachment permits (by OWID)~~
~~s. Facility improvement plans~~
~~t. Improvement districts~~
~~u. Individual water rights~~
~~v. Individual claims/settlements~~
~~w. Inventory~~
~~x. Journal vouchers~~
~~y. Ledgers~~
~~z. Licenses & permits (to operate)~~
~~aa. Loans & grants~~
~~bb. Maps~~
~~cc. Minutes of Board meetings~~
~~dd. Payroll register~~
~~ee. Policies, Rules & Regulations~~
~~ff. Purchase orders & requisitions~~
~~gg. Restricted materials permits~~
~~hh. Rights of ways & easements~~
~~ii. Spray permits~~
~~jj. Statements of Economic Interest~~
~~kk. State surplus acquisitions~~
~~ll. Warehouse requisitions~~
~~mm. Warrant/Voucher register~~
~~nn. Warrants (with backup)~~
~~oo. Water rights history~~

Proposed Policy

BEAUMONT-CHERRY VALLEY WATER DISTRICT MISCELLANEOUS

POLICY TITLE: ~~COPYING~~ PUBLIC DOCUMENTS AND PUBLIC RECORDS ACT REQUESTS
POLICY NUMBER: 6025

6025.1 Purpose of policy:
6025.1.1 To provide guidance to staff regarding provision of information available to the public, in order to assure transparency and compliance with the California Public Records Act (CPRA) (Government Code Section 7920.000 et. seq.)
6025.1.2 To work collaboratively across the District's departments to ensure complete and accurate information is provided
6025.1.3 To assure respect of the confidentiality and privacy rights of employees, vendors and ratepayers where protected.

6025.2 Intent. It is the intent of the District to respond to public records requests as required by the CPRA, whether written or verbal, subject to various exemptions therein. Some of these exemptions are discussed herein below. (*See also Policy 5100 – Press Relations and Social Media, and Policy 3001 Employee Information and Personal Data.*)

6025.3 Staff will respond to requests for public records in accordance with the CPRA as the Act now exists or may hereafter be amended, and nothing in this policy is intended nor shall it be construed to conflict with the terms of the CPRA.

6025.4 Requests for public records should be in writing on the applicable District form (available on the Shared drive). However, the law allows for verbal or informal requests and such will be accepted. Such informal requests might include the Board meeting agenda, agenda staff reports, meeting minutes, ordinances or resolutions of the Board or of any committees. If possible, verbal requests should be memorialized in writing and agreed to by the requestor. This can help minimize disputes over what records are actually being sought.

6025.5 Employees are not permitted to give or report any information about the District, its directors, another employee, outside vendor, ratepayer, client, or consultant, to anyone outside the District, except as expressly required by law (e.g., in criminal investigations). CPRA requests should be forwarded (whether verbal or written) to the Director of Finance and Administration and copied to the Director of Information Technology for handling.

6025.6 Response. Designated staff will respond in writing to all requests as soon as possible after they are received, but no later than ten (10) days thereafter, subject to the fourteen (14) day extension authorized in certain situations, as provided by Government Code Section 7922.535. The required written response must include a determination of whether the request seeks records in the possession or under the control of the District, whether any such records will not be produced, including the basis for non-disclosure (e.g., an exemption to disclosure applies) and the person or position responsible for that determination, and the estimated date when the non-exempt, responsive records will be produced. Responsive non-exempt records must be provided within a "reasonable" time after providing the determination letter.

6025.7 Release of Records Regarding Litigation, Personnel or Medical Matters
6025.7.1 Depending on the nature of the request, the District retains the right, in certain circumstances, to withhold information when legally required or request more time to process a request:
6025.7.1.1 Pending litigation. Requests for records pertaining to pending litigation or exposure to litigation will be referred to District counsel.

Adopted by Resolution 20-XX, Date

Current Policy

EXISTING POLICY – PART IV, SECTION 5

5. COPYING PUBLIC DOCUMENTS

A. Policy. Individuals requesting copies of public documents shall be charged a reasonable fee based upon the cost to produce the copy ($.25 per sheet) to defray expenses associated with the copying process.

B. Availability. Copies of agendas and other writings (except for privileged documents) distributed to a majority of the Board of Directors at open Board meetings shall be made available to the public. A limited quantity of such documents (based on normal audience attendance) shall be copied in advance of each meeting and made available to the public in attendance at no charge.

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6025.7.1.2 Personnel. Requests for records pertaining to personnel-related information will be handled by legal counsel, Human Resources, and the Director of Finance and Administration. See *Policy 3001 Employee Information and Personal Data.*

6025.8 In accordance with the CPRA and *Sander vs. State Bar of California*, administrative staff will provide specific, identifiable records but will NOT create a new record, research records for particular types of information or analyze information which may be contained in public records in response to a CPRA request. However, as required by Government Code Section 7922.600, administrative staff is required to assist requestors by helping to identify records that are responsive to a request or its purpose, and by identifying physical locations where such records exist. Also noted that special rules apply for records in an electronic database. See Section 6025.8.1 below.

6025.8.1 An exception may be made if it is more efficient to produce a new record responsive to the information desired than provide numerous underlying documents, e.g. to run a report.

6025.9 Board Meeting Documents. Copies of agendas and other writings (except for privileged documents) distributed to a majority of the Board of Directors at open Board meetings shall be made available to the public as required by Government Code 54957.5 (within the Ralph M. Brown Act). A limited quantity of such documents (based on normal audience attendance) shall be copied in advance of each meeting and made available to the public in attendance at no charge.

~~Availability. Copies of agendas and other writings (except for privileged documents) distributed to a majority of the Board of Directors at open Board meetings shall be made available to the public. A limited quantity of such documents (based on normal audience attendance) shall be copied in advance of each meeting and made available to the public in attendance at no charge.~~

6025.10 Fee Schedule. A reasonable fee which cannot exceed the direct costs of duplication shall be charged to defray expenses associated with the duplicating process. In addition, under certain circumstances specified in the CPRA or by case law, the District may charge for the cost of preparing and producing certain records including those (i) requiring an outside service to duplicate, or (ii) held in electronic format, including the cost of programming and computer services necessary to produce a copy of the record or data requested.

~~Policy. Individuals requesting copies of public documents shall be charged a reasonable fee based upon the cost to produce the copy ($.25 per sheet) to defray expenses associated with the copying process.~~

6025.11 Legal Review and Exemptions

6025.11.1 The Director of Finance and Administration, upon review of the request, will determine whether a legal review for exemptions is required before the request can be processed.

6025.11.2 Should legal review be required, the Director of Finance and Administration will notify the District's legal counsel and request a review, specifying any needed response time.

6025.11.3 Documents that include personal information may be subject to redaction in order to protect confidentiality. Social Security numbers shall always be redacted.

6025.11.4 Legal counsel shall have final determination on any questionable exemptions. The CPRA contains many exemptions to disclosure of public records. Some of the more common exemptions include:

6025.11.4.1 Preliminary drafts, notes, or interagency or intra-agency memoranda that

are not retained by the public agency in the ordinary course of business, if the public interest in withholding those records clearly outweighs the public interest in disclosure

6025.11.4.2 Records pertaining to pending litigation to which the public agency is a party, or to claims made until the pending litigation or claim has been finally adjudicated or otherwise settled

6025.11.4.3 Personnel medical, or similar files, the disclosure of which would constitute an unwarranted invasion of personal privacy

6025.11.4.4 Social Security numbers, test questions, scoring keys, and other examination data used to administer an exam for employment

6025.11.4.5 Names, credit history, utility usage data, home addresses and home telephone numbers of utility customers (with specific exceptions, e.g. court orders, other governmental agencies, etc.)

6025.11.4.6 The contents of real estate appraisals, engineering or feasibility estimates, and evaluations made for or by the District relative to the acquisition of property, or to prospective public supply and construction contracts, until all of the property has been acquired or all of the contract agreements are obtained. This provision does not include documents related to eminent domain actions

6025.11.4.7 Confidential information from closed session meetings of the Board of Directors. (Government Code 54957.5(a), 54963)

6025.11.5 Legal counsel will advise the Director of Finance and Administration as to what documents should not be provided and the supporting reasons, and the Director of Finance and Administration will inform the requesting party of any limitation to the request.

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POLICY TITLE: WORKERS' COMPENSATION
POLICY NUMBER: 3230

Attachment 4
Proposed New Policy

3230.1 All employees are covered for Workers' Compensation, effective the first day of employment. Workers' Compensation provides employees and/or their beneficiaries with particular benefits in the event of a work-related illness, injury, or accidental death. The District pays the total cost of this coverage, whether through a self-insurance mechanism or an insurance product. If an employee sustains a work-related illness or injury, he or she must report the illness or injury to Human Resources or their supervisor within 24 hours of the occurrence. Failure to do so could result in a delay in benefits.

3230.2 The workers' compensation claims administrator or insurance carrier will make all payments for lost wages or salary due to a work-related illness or injury, medical treatment, and any other benefits. Workers' Compensation benefit payments may be coordinated with any accrued sick leave or vacation leave as part of a medical or disability leave of absence.

3230.3 The District provides medical treatment for work-related injuries and illnesses through designated hospitals or clinics. Clinics are selected due to their experience in treating work-related injuries; an emergency hospital may be needed in significant injury situations and used for first treatment pending added review by Human Resources.

3230.4 Employees injured in a work-related accident will be referred to the designated clinic unless the District has received a written notice that the employee wishes to be treated by their health care provider. This notification must have been submitted to the employee's supervisor or Human Resources before treating the injury.

3230.5 To the extent required by law, all medical information, such as diagnosis, treatment, and medical history, shall be kept private. Employee medical records will be maintained separately from employee personnel files.

3230.6 Any supervisor who learns that an employee has incurred a work-related illness or injury shall provide that employee with a notice of their right to seek workers' compensation benefits in a form provided by Human Resources and shall promptly report doing so to Human Resources.

3230.7 Human Resources is the point of contact for designated clinics and the workers' compensation insurance provider, if applicable. Human Resources is the point of contact for employees on a leave of absence or other reasonable accommodation due to a workplace injury or illness.

3230.8 Notice of workers' compensation benefits shall be posted annually as required by law by or at the direction of Human Resources.

3230.9 Procedure.

1. In the event of workplace injury or illness, the employee reports said injury or illness to their supervisor or Human Resources within twenty-four (24) hours of the event.
2. Human Resources or the employee's supervisor will provide first aid treatment, refer the employee to the designated clinic, or contact emergency services (911) using their best judgment and following the Injury and Illness Prevention Plan and all District policies and procedures.
3. Employees may be required to submit to a drug and/or alcohol test following District policy.
4. When it is safe and appropriate, Human Resources and the employee's supervisor will

complete the required Workers' Compensation claim paperwork and provide all legally mandated notices to the employee.

5. The employee's supervisor and Human Resources will complete an investigation of the incident leading to workplace injury or illness.
6. Human Resources will make recommendations for retraining or modification to prevent a recurrence.
7. Human Resources will maintain all required records for OSHA, the State of California, etc.

POLICY TITLE: ACCOMMODATIONS FOR DISABILITY
POLICY NUMBER: 3231

Attachment 5
New Proposed Policy

3231.1 The employment-related provisions of the Fair Employment and Housing Act ("FEHA") and the Americans with Disabilities Act ("ADA") apply to all employees and job applicants seeking employment with the District. Under the ADA, a qualified individual with a disability is an individual who possesses all the skills, qualifications, and experience for a position and, with or without reasonable accommodation, can perform the essential functions of the position in which the individual is employed.

3231.1.1 In California, disabilities are broadly defined as conditions that limit a significant life activity, including physical and mental disabilities and medical conditions such as cancer or HIV/AIDS. California definitions and protections can be broader than protections under federal law.

3231.1.2 The District will not treat a qualified employee or applicant less favorably because of a history of disability, because of the employer's belief that the individual may have a disability, or because of the individual's relationship with a person with a disability.

3231.2 The District will attempt to provide reasonable accommodation for known physical or mental disabilities if a job applicant or employee is otherwise qualified, unless undue hardship to the District would result, following federal or state law. An applicant or employee who requires accommodation to perform the job's essential functions should inform the General Manager, or their supervisor, to request an evaluation of such an accommodation. The District will participate in the interactive process with the employee to determine whether or not a reasonable accommodation exists which does not present an undue hardship to the District. When appropriate or required by law, the District will engage in a timely, good-faith, interactive process. The point of the process is to remove barriers that keep people from performing jobs they could do with some form of accommodation.

3231.3 Accommodations guidelines may include, but are not limited to:

1. The District will evaluate job applicants regardless of their actual or perceived disabilities.
2. The District shall not ask about the nature or severity of disabilities, nor will it require an applicant to take medical or psychological exams that are not routinely given to other prospective hires.
3. The District may ask applicants about their ability to perform job-related functions and respond to a request for a reasonable accommodation.
4. The District may ask for medical certification of an employee's or applicant's need for reasonable accommodation.

Adopted by Resolution 20-XX, Date

Policy Approval Tracking
BCVWD Policy Manual Project

Policy Number	New Policy Number	Section	Policy Name	Drafted by BCVWD Staff	Responsible Staff	Approved by Legal Counsel	Presented to Personnel Committee	Provisionally Approved by Personnel Committee	Presented to Board of Directors	Approved by Board of Directors	Adoption Date	Resolution Number
1	1000	General	Definitions	Yes	Human Resources	2/16/2021	2/22/2021	2/22/2021	4/14/2021	4/14/2021	4/14/2021	21-006
			Definitions	*Additional Edits*	*Human Resources*	6/28/2021	7/19/2021	7/20/2021	10/13/2021	10/13/2021	10/13/2021	21-018
2	1005	General	Contractual Provisions	Yes	Human Resources	2/16/2021	2/22/2021	2/22/2021	4/14/2021	4/14/2021	4/14/2021	21-006
N/A	1010	General	Policy Manual	Yes	Human Resources	2/16/2021	2/22/2021	2/22/2021	4/14/2021	4/14/2021	4/14/2021	21-006
			Policy Manual	*Additional Edits*	*Human Resources*	Separate Report	N/A	N/A-directed to Board	3/9/2022	3/9/2022	3/9/2022	22-006
3	2000	Administration	Equal Opportunity	Yes	Human Resources	3/15/2021	3/22/2021	3/22/2021	4/14/2021	4/14/2021	4/14/2021	21-006
4	~~2005~~	~~Administration~~	~~Affirmative Action~~	Yes	Human Resources	Recommend to Remove	3/22/2021	3/22/2021	4/14/2021	4/14/2021	4/14/2021	21-006
5	2010	Administration	Access to Personnel Records	Yes	Human Resources	3/15/2021	3/22/2021	3/22/2021	4/14/2021	4/14/2021	4/14/2021	21-006
6	2015	Administration	Harassment	Yes	Human Resources	3/15/2021	3/22/2021	3/22/2021	4/14/2021	4/14/2021	4/14/2021	21-006
7	2020	Administration	Sexual Harassment	Yes	Human Resources	3/15/2021	3/22/2021	3/22/2021	4/14/2021	4/14/2021	4/14/2021	21-006
N/A	2025	Administration	Whistleblower Protection	Yes	Human Resources	3/15/2021	3/22/2021	3/22/2021	4/14/2021	4/14/2021	4/14/2021	21-006
8	3000	Personnel	Employee Status	Yes	Human Resources	4/12/2021	7/19/2021	7/20/2021	10/13/2021	10/13/2021	10/13/2021	21-018
N/A	3001	Personnel	Employee Information and Emergency Data	Yes	Human Resources	4/12/2021	6/21/2021	6/21/2021	10/13/2021	10/13/2021	10/13/2021	21-018
N/A	3002	Personnel	Employee Groups	Yes	Human Resources	4/12/2021	5/17/2021	5/17/2021	10/13/2021	10/13/2021	10/13/2021	21-018
N/A	3003	Personnel	Employment Agreements	Yes	Human Resources	5/10/2022	5/17/2022	Tabled				
9	3005	Personnel	Compensation	Yes	Human Resources	7/13/2021	7/19/2021	7/20/2021	10/13/2021	10/13/2021	10/13/2021	21-018
N/A	3006	Personnel	~~Prevailing Wage~~ Public Works Contractor-Employee Relations	Yes	Human Resources	7/13/2021	9/20/2021	9/20/2021	10/13/2021	10/13/2021	10/13/2021	21-018
10 & 49	3010	Personnel	Employee Performance Evaluation	Yes	Human Resources	7/13/2021	9/20/2021	9/20/2021	10/13/2021	10/13/2021	10/13/2021	21-018
11	3015	Personnel	Performance Evaluation-General Manager	Yes	Human Resources	8/3/2021	9/20/2021	9/20/2021	10/13/2021	10/13/2021	10/13/2021	21-018
12	3020	Personnel	Health and Welfare Benefits	Yes	Human Resources	5/10/2022	5/17/2022	5/17/2022	6/8/2022	6/8/2022	6/8/2022	22-019
13	3025	Personnel	Pay Periods	Yes	Human Resources	10/12/2021	11/15/2021	11/15/2021	5/11/2022	5/11/2022	5/11/2022	22-016
14	3030	Personnel	Gift Acceptance Guidelines	Yes	Human Resources	12/10/2021	4/19/2022	4/19/2022	5/11/2022	5/11/2022	5/11/2022	22-016
15	3035	Personnel	Outside Employment	Yes	Human Resources	10/12/2021	4/19/2022	4/19/2022	5/11/2022	5/11/2022	5/11/2022	22-016
16	3040	Personnel	Letters of Recommendation	Yes	Human Resources							
17	3045	Personnel	Executive Officer	Yes	Human Resources							
18	3050	Personnel	Volunteer Personnel Workers' Compensation Insurance	Yes	Human Resources							
19	3055	Personnel	Work Hours, Overtime, and Standby Program	Yes	Human Resources	6/14/2022	7/19/2022	7/19/2022 with revisions	9/14/2022	9/14/2022	9/14/2022	22-028
20	3060	Personnel	Continuity of Service	Yes	Human Resources							
20 (incorrect numbering)	3065	Personnel	Reduction in Force	Yes	Human Resources							
21	3070	Personnel	Holidays	Yes	Human Resources							
22	3075	Personnel	Vacation	Yes	Human Resources	11/8/2022	1/17/2023	1/17/2023	2/8/2023	2/8/2023	2/8/2023	23-005
23	3080	Personnel	Pre-Employment Physical Examination	Yes	Human Resources							
24	3085	Personnel	Sick Leave	Yes	Human Resources	7/14/2022	8/16/2022	8/16/2022 with revisions	9/14/2022	9/14/2022	9/14/2022	22-028
25	3090	Personnel	Family and Medical Leave	Yes	Human Resources	8/31/2022	10/18/2022	Move to Board for discussion, w/ counsel	12/14/2022	12/14/2022	12/14/2022	22-043
26	3095	Personnel	Pregnancy Disability Leave	Yes	Human Resources	9/1/2022	9/20/2022	9/20/2022	12/14/2022	12/14/2022	12/14/2022	22-043
N/A	3096	Personnel	Lactation Accommodation	Yes	Human Resources	8/25/2022	9/20/2022	9/20/2022	12/14/2022	12/14/2022	12/14/2022	22-043
27	3100	Personnel	Bereavement Leave	Yes	Human Resources	5/10/2022	5/17/2022	5/17/2022	6/8/2022	6/8/2022	6/8/2022	22-019
28	3105	Personnel	Personal Leave of Absence	Yes	Human Resources							
29	3110	Personnel	Jury and Witness Duty	Yes	Human Resources							
N/A	3111	Personnel	Leave for Crime Victims and Family Members	Yes	Human Resources	9/29/2022	10/18/2022	10/18/2022	12/14/2022	12/14/2022	12/14/2022	22-043
30	3115	Personnel	Return to Work Policy	Yes	Human Resources	1/11/2023	1/17/2023	1/17/2023	2/8/2023	2/8/2023	2/8/2023	23-005
31	3120	Personnel	Occupational Injury and Illness Prevention Program	Yes	Human Resources	1/11/2023	1/17/2023	1/17/2023	2/8/2023	2/8/2023	2/8/2023	23-005
N/A	3121	Personnel	Infectious Disease Control	Yes	Human Resources	2/2/2023	2/21/2023	2/21/2023	3/15/2023	3/15/2023	3/15/2023	
N/A	3122	Personnel	Workplace Violence	Yes	Human Resources	2/2/2023	2/21/2023	2/21/2023	3/15/2023	3/15/2023	3/15/2023	
N/A	3123	Personnel	Asset Protection and Fraud	Yes	Human Resources							
32	3125	Personnel	Uniforms and Protective Clothing	Yes	Human Resources	3/14/2023	3/21/2023	4/18/2023	5/10/2023			
33	3130	Personnel	Conferences	Yes	Human Resources							
34	3135	Personnel	Occupational Certification and Education	Yes	Human Resources	6/14/2022	8/16/2022	8/16/2022	9/17/2022	9/17/2022	9/17/2022	22-028
N/A	3136	Personnel	Succession and Workforce Planning	Yes	Human Resources							
35	3140	Personnel	Respiratory Protection Program	Yes	Human Resources							
36	3145	Personnel	Dirver Training and Record Review	Yes	Human Resources	3/14/2023	3/21/2023	3/21/2023	4/12/2023	4/12/2023	4/12/2023	23-10
37	3150	Personnel	District Vehicle Usage	Yes	Human Resources							
38	3151	Personnel	Personal Vehicle Usage		Human Resources							
39	3160	Personnel	HIPAA Compliance and Security Officer	Yes	Human Resources							
40	3165	Personnel	Tobacco Use	Yes	Human Resources							

Priority Legend:
Yellow Highlight = Highest Priority
Light Blue Highlight = Lowest Priority

Policy Approval Tracking
BCVWD Policy Manual Project

Policy Number	New Policy Number	Section	Policy Name	Drafted by BCVWD Staff	Responsible Staff	Approved by Legal Counsel	Presented to Personnel Committee	Provisionally Approved by Personnel Committee	Presented to Board of Directors	Approved by Board of Directors	Adoption Date	Resolution Number
41	3170	Personnel	Smoke Free Workplace	Yes	Human Resources							
42	3175	Personnel	Disciplinary Action or Terminations	Yes	Human Resources							
43	3180	Personnel	Nepotism-Employment of Relatives	Yes	Human Resources							
44	3185	Personnel	Confidentiality Regarding Resignations	Yes	Human Resources							
45	3190	Personnel	Internet, E-Mail, and Electronic Communication Ethics, Usage and Security	Yes	Information Techology							
N/A	3191	Personnel	Electronic Signature Policy	No	Information Techology							
46	3195	Personnel	Cellular Telephone Usage	Yes	Information Techology							
47	3200	Personnel	Greivance Procedures	Yes	Human Resources							
48	3205	Personnel	Substance Abuse (In Conformance with Department of Transportation Guidelines)	Yes	Human Resources	12/6/2021	4/19/2022	4/19/2022	5/11/2022	5/11/2022	5/11/2022	22-016
N/A	3206	Personnel	FMCSA Clearinghouse Registration	No	Human Resources	12/6/2021	4/19/2022	4/19/2022	5/11/2022	5/11/2022	5/11/2022	22-016
50	3215	Personnel	Personnel Action Form (PAF)	Yes	Human Resources							
51	3220	Personnel	Recruitment, Selection and Onboarding	Yes	Human Resources							
N/A	3225	Personnel	Employee Leave Donation Program and Policy	Yes	Human Resources	2019	2019	2019	10/9/2019	10/9/2019	10/9/2019	2019-011
N/A	3230	Personnel	Workers' Compensation	Yes	Human Resources	5/9/2023	5/16/2023	5/16/2023	6/14/2023			
N/A	3231	Personnel	Accommodations for Disablity	No	Human Resources	5/9/2023	5/16/2023	5/16/2023	6/14/2023			
N/A	3235	Personnel	Military Leave	Yes	Human Resources							
N/A	3240	Personnel	Dress Code and Personal Standards	Yes	Human Resources							
N/A	3245	Personnel	Non-Solicitation	No	Human Resources							
N/A	3250	Personnel	Telecommuting	No	Human Resources							
N/A	3255	Personnel	Time off for School Activities	No	Human Resources							
N/A	3260	Personnel	Time off to Vote	No	Human Resources							
1	4005	Board of Directors	Basis of Authority	Yes	HR/Administration							
2	4010	Board of Directors	Members of the Board of Directors	Yes	HR/Administration							
3	4015	Board of Directors	Committees of the Board of Directors	Yes	HR/Administration							
4	4020	Board of Directors	Board President	Yes	HR/Administration							
5	4025	Board of Directors	Board Meetings	Yes	HR/Administration	Verbal Review during meeting	N/A	Directed to Full Board	12/8/2021	12/8/2021	12/8/2021	2021-24
6	4030	Board of Directors	Board Meeting Agendas	Yes	HR/Administration							
7	4035	Board of Directors	Board Meeting Conduct	Yes	HR/Administration							
8	4040	Board of Directors	Board Actions and Decisions	Yes	HR/Administration							
9	4045	Board of Directors	Attendance at Meetings	Yes	HR/Administration							
10	4050	Board of Directors	Minutes of Board Meetings	Yes	HR/Administration							
11	4055	Board of Directors	Rules of Order for Board and Committee Meetings	Yes	HR/Administration							
12	4060	Board of Directors	Training, Education and Conferences	Yes	HR/Administration	6/30/2021	N/A	Directed to Full Board	7/14/2021	7/14/2021	7/14/2021	2021-12
13 & 16	4065	Board of Directors	Remuneration, Director Per Diem Fees	Yes	HR/Administration	6/30/2021	N/A	Directed to Full Board	7/14/2021	Revisions Requested on 7/14/2021	7/14/2021	2021-12
14	4070	Board of Directors	Payment of Expenses Incurred on District Business	Yes	HR/Administration							
15	4075	Board of Directors	Expenditure Reimbursement	Yes	HR/Administration							
17	4080	Board of Directors	Membership in Associations	Yes	HR/Administration							
18	4085	Board of Directors	Ethics Training	Yes	HR/Administration							
N/A	4086	Board of Directors	Anti-Harassment Training	No	HR/Administration							
19	4090	Board of Directors	Code of Ethics	Yes	HR/Administration							
20	4095	Board of Directors	Ethics Policy	Yes	HR/Administration							
N/A	4100	Board of Directors	Electronic Communications and Data Devices at Dais	Yes	HR/Administration	6/28/2021	N/A	Directed to Full Board	7/14/2021	7/14/2021	7/14/2021	2021-11
1	5005	Operations	Emergency Preparedness	Yes	Human Resources							
2	5010	Operations	Emergency Response Guideline for Hostile or Violent Incidents	Yes	Human Resources	11/8/2022	11/15/2022	11/15/2022	12/14/2022	12/14/2022	12/14/2022	22-043
3	5015	Operations	Computer and Business Continuity Security	Yes	Information Techology							
4	5020	Operations	Environmental Health and Safety Compliance Program	Yes	HR/Operations							
5	5025	Operations	Illness and Injury Prevention Program	Yes	HR/Operations							
6	5030	Operations	Budget Preparation	Yes	Finance	11/8/2022	11/15/2022	11/15/2022	12/14/2022	12/14/2022	12/14/2022	22-043
N/A	5031	Operations	User Fee Cost Recovery	Yes	Finance	?	N/A	N/A	12/14/2022	12/14/2022	12/14/2022	22-039

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Policy Approval Tracking
BCVWD Policy Manual Project

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7	5035	Operations	Fixed-Asset Accounting Control	Yes	Finance							
8	5040	Operations	Fixed-Asset Capitalization	Yes	Finance							
9	5045	Operations	Investment of District Funds	Yes	Finance	?	N/A	N/A	12/14/2022	12/14/2022	12/14/2022	22-042
N/A	5046	Operations	Other Post-Employment Benefits Funding	Yes	Finance	5/10/2022	N/A	N/A	5/11/2022	5/11/2022	5/11/2022	2022-14
10	5050	Operations	Customer Payment Arrangements	Yes	Finance/Customer Service							
11	5055	Operations	Employment of Consultants and Professional Services	Yes	Finance/HR							
12	5060	Operations	Employment of Outside Contractors	Yes	Finance/Administration							
13	5065	Operations	Easement Abandonment	Yes	Administration							
14	5066	Operations	Easement Acceptance	No	Administration							
15	5070	Operations	Encroachment Permits	Yes	Administration							
16	5075	Operations	Credit Card Usage	Yes	Finance							
17	5080	Operations	Purchasing	Yes	Finance							
N/A	5081	Operations	Contract Review Policy	No	Finance/Administration							
18	5085	Operations	Disposal of Surplus Property or Equipment	Yes	Finance							
19	5090	Operations	Records Retention	Yes	Administration	4/28/2023	4/18/2023	5/16/2023	6/14/2023			
N/A	5095	Operations	District Residences and Facility Emergency Policy	Yes	HR/Administration	7/21/2020	6/21/2021	Requested edits, sent to Board for review	Requested Edits 10/13/2021	10/28/2021	10/28/2021	2021-19
N/A	5100	Operations	Press Relations and Social Media	Yes	Administration	1/11/2022	4/19/2022	4/19/2022	5/11/2022	5/11/2022	5/11/2022	2022-016
1	6005	Miscellaneous	Purpose of Board Policies	Yes	Human Resources							
2	6010	Miscellaneous	Adoption, Amendment of Policies	Yes	Human Resources							
3	6015	Miscellaneous	Public Complaints	Yes	Human Resources							
4	6020	Miscellaneous	Claims Against the District	Yes	Human Resources							
5	6025	Miscellaneous	Copying Public Documents	Yes	HR/Administration	4/28/2023	4/18/2023	5/16/2023	6/14/2023			
6	6030	Miscellaneous	District Standards for the Furnishing of Materials	Yes	HR/Administration							
7	6035	Miscellaneous	Environmental Review Guidelines	Yes	Engineering							
8	6040	Miscellaneous	Annexation	No	Engineering							
9	6045	Miscellaneous	Construction Requirements	No	Engineering							
N/A	7000	Information Technology	Acceptable Use	Yes	Information Techology							
N/A	7005	Information Technology	Accessibility	Yes	Information Techology							
N/A	7010	Information Technology	Electronic Communications	Yes	Information Techology							
N/A	7015	Information Technology	Passwords	Yes	Information Techology							
N/A	7020	Information Technology	Remote Access/VPN	Yes	Information Techology							
N/A	7025	Information Technology	Datacenter Physical Security	Yes	Information Techology							
N/A	7030	Information Technology	Wireless Communications	Yes	Information Techology							
N/A	7035	Information Technology	Mobile Device Security	Yes	Information Techology							
N/A	7040	Information Technology	Internet Use	Yes	Information Techology							
N/A	7045	Information Technology	Information Systems Backup & Data Retention	Yes	Information Techology							
N/A	7050	Information Technology	Personally Identifiable Information	Yes	Information Techology							
N/A	7055	Information Technology	Drones Use	No	Information Techology							
N/A	7060	Information Technology	Security and Technology Access for Independent Contractors	No	Information Techology							

Priority Legend:
Yellow Highlight = Highest Priority
Light Blue Highlight = Lowest Priority

Beaumont-Cherry Valley Water District
Regular Board Meeting
June 14, 2023

Item 7

STAFF REPORT

TO: Board of Directors

FROM: Dan Jaggers, General Manager

SUBJECT: **Consideration for Extension of Contract with Wells Fargo for Banking Services for One Year in an amount not to exceed $25,000**

Staff Recommendation

Authorize the General Manager to execute an extension of the existing contract with Wells Fargo Bank for banking services for a 1-year period in an amount not to exceed $25,000.

Executive Summary

The Board approved an agreement for banking services with Wells Fargo in 2013. Staff was directed at the July 13, 2022 Board meeting to extend the service contract for one final year and to issue an RFP for a potential new bank vendor in place for 2024, in accordance with the California Society of Municipal Financial Officers (CSMFO) recommendation of a total period of 10 years. With the volatility in the banking sector, which could potentially impact vendor's responses to a District issued RFP, staff recommends an additional one-year extension of the current agreement and delaying the RFP to 2024. The agreement period would therefore be extended to cover February 1, 2024 through January 31, 2025.

Background

In 2013, the Board approved an agreement for banking services with Wells Fargo after the District conducted a competitive procurement process. Wells Fargo was selected based on various factors, including experience with similar governmental organizations, financial strength, and the ability to meet the District's service requirements over the agreement while maintaining strong internal controls.

CSMFO recommends implementing a new request for proposal (RFP) for banking services once services reach a total period of 10 years as a prudent procurement practice of continued changes in technology and treasury management systems. Wells Fargo banking services were approved from 2013 until 2023, with the current pricing agreement in place until January 31, 2024.

At the July 13, 2022 Regular Board Meeting, the Board approved a one-year extension of the service agreement in place until January 31, 2024, and directed staff to create a formal RFP for banking services. Staff was to evaluate the responses and submit a request for services to the Board of Directors with a recommended timeframe for the agreement of either ten or fifteen years.

In March of 2023, Silicon Valley Bank collapsed in two days after a bank run was triggered. The bank's long-term investments were sold at a loss, due to changes in interest rates, and there were concerns about the bank's liquidity to cover short-term liabilities. Other regional banks also had issues over the past few months, including First Republic Bank, which was taken over by

JPMorgan Chase due to liquidity issues. The volatility in the banking sector due to these recent events was unknown at the time staff requested direction from the Board on updating the District's banking services RFP in July 2022.

Discussion

Staff has begun preparation of the banking services RFP, however, in discussion with other agencies, staff noted several agencies which had planned for banking service RFPs in 2023 have either cancelled or delayed their requests due to the volatility of the banking industry and the potential impact to banking entities eligible to propose, as well as the current economic uncertainty in general. Staff discussed the possibility of reviewing the original request made to the Board with investment advisor Chandler Asset Management (Chandler) during their economic forecast and although Chandler cannot make a specific recommendation on banking services, they did agree it may be a consideration worthy of further discussion with the Board.

Based on the volatility of the banking industry currently, discussion is requested regarding direction on the 2023 RFP and service agreement with Wells Fargo bank, scheduled to expire January 13, 2024. Staff is recommending a one-year contract extension with Wells Fargo bank and has confirmed in preliminary discussion with the bank that they pricing agreement would be extended at the same rate if approved by the Board. This would bring the total number of years with Wells Fargo Bank to 11, one year beyond the CSMFO recommended time frame.

Fiscal Impact

The 2023 fiscal impact to the District for Wells Fargo services for one year are estimated to be $12,263 in transaction fees, based on the average monthly charge for 2022. The same estimate would be applied to 2024 if the Wells Fargo service agreement is extended. The fiscal impact over the two-year period, February 1, 2023 to January 31, 2025 (current + extension) would be an amount not to exceed $25,000.

The fiscal impact is unknown, at this time, for 2024 if the RFP process moves forward.

Staff Report prepared by Sylvia Molina, Senior Management Analyst

Beaumont-Cherry Valley Water District
Regular Board Meeting
June 14, 2023

Item 8

STAFF REPORT

TO: Board of Directors

FROM: Dan Jaggers, General Manager

SUBJECT: **Review of Consent Calendar Development Process**

Staff Recommendation

None.

Executive Summary

At the May 25, 2023 Board meeting, Director Ramirez requested to explore looking at consent items that do not need discussion for purposes of efficiency and streamlining, and potential guidelines for items to be agendized as consent items. The District's current practice is to include on a consent calendar at the monthly Regular Meeting of the Board any routine items that do not require discussion. The Board may consider adopting a Consent Calendar policy, or direct staff as desired.

Background

The District's current practice is to include routine items that do not require discussion on a Consent Calendar at the monthly Regular Meeting of the Board. BCVWD has no policy on consent calendar content but follows typical municipal clerk guidelines.

Roberts Rules of Order designates the consent calendar for grouping of routine meeting items into a single agenda item to be addressed with one action, rather than adopting several separate motions. These are generally items that do not require discussion, but any director may pull an item from the consent calendar for separate discussion and vote.

In the event of a simple question or minor clarification, an item does not need to be fully pulled from the Consent Calendar. Very short dialogue may take place after the motion and second for Consent Calendar approval. Such communication would then be followed by the vote.

If there is a more complex issue, then the item should be pulled for more substantive discussion, and voted on separately. Any reason is sufficient for pulling an item.

The Board President may make the motion for approval of the Consent Calendar.

Typical Consent items include:

- Financial Reports: The Finance & Audit Committee reviews these in depth and if there are no concerns, recommends them for placement on the Consent Calendar
- Meeting Minutes: Minutes of Regular and Special Meetings are included in the packet for review, and may be pulled from the Consent Calendar if there is need for corrections.

Other items that may appear on the Consent Calendar are:

- Routine business
- Follow ups from previous meetings that do not merit further discussion
- Reports or updates that do not need an oral presentation
- Final approval of non-controversial items for which consensus has previously been reached, and now require a vote
- Procedural decisions
- Appointments to committees
- Correspondence requiring no action

Downsides to use of a consent calendar occur when items are approved without review. The Board clerk must include full information in the agenda packet for directors to consider. For example, although the F&A Committee has recommended the Financial Reports for approval, all directors should still review the reports.

In addition, courts have recognized that substantive items are not appropriate for placement on a consent calendar.

Discussion

Should the Board desire to establish a formal consent calendar policy, staff recommends the following to be inserted into the BCVWD Policies and Procedures Manual, Part II, Section 6, Board Meeting Agendas:

> At each first meeting of the month, a Consent Calendar may be presented by the president. The Consent Calendar shall include those items which 1) the Board president and general manager deem to be routine in nature or where no debate or inquiry is anticipated; or 2) a recommendation of action and placement of the item on the Consent Calendar has been received from a Board standing or ad hoc committee. All items designated under the Consent Calendar portion of the agenda may be enacted by one motion. Items may be pulled from the Consent Calendar at the request of any one director or member of the public. Items not pulled from the Consent Calendar may be adopted by general consent without debate. Pulled items may be taken up either immediately after the Consent Calendar or placed later on the agenda at the direction of the president.

Should the Board desire to establish such a policy, staff will prepare the required resolution for adoption.

Fiscal Impact

None.

Staff Report prepared by Lynda Kerney, Administrative Assistant

STAFF REPORT

TO: Board of Directors

FROM: Dan Jaggers, General Manager

SUBJECT: **Award Contract to MCC Equipment Rentals, Inc. for Construction of the 5th Street and Michigan Avenue Replacement Pipeline Projects (P-2750-0097 and P-2750-0092) for an Amount Not to Exceed $1,070,888.10**

Staff Recommendation

Authorize the General Manger to execute a contract with MCC Equipment Rentals, Inc. to provide all labor, equipment and testing necessary to complete construction of the 5th Street and Michigan Avenue Replacement Pipeline Projects in the amount of **$1,070,888.10** and authorize **$109,111.00 (~10% contingencies)** for a total not to exceed amount of **$1,180,000.00**.

Executive Summary

5th Street and Michigan Avenue were identified in the City's 2022-2023 Street Rehabilitation and Maintenance Project. The pipelines within 5th Street and Michigan Avenue have also been identified in the District's 2023-2027 Capital Improvement Budget (CIB) to be replaced due to frequent leaks and maintenance activities. District staff has solicited bids for these two projects together since they are located on adjoining streets, and both require replacement. District staff has completed the design for the replacement pipelines and on May 12, 2023, solicited a Notice Inviting Bids to construct the new pipelines. The District received six (6) bids from interested contractors, and District staff recommends awarding the contract to MCC Equipment Rentals, Inc. in the amount not to exceed $1,070,888.10.

Background

On June 7, 2022, the City announced the 2022-2023 Annual Citywide Street Rehabilitation and Maintenance Project. Of the streets identified in the City's paving project, several streets were included in the downtown Beaumont area which contain services that will require replacement in the future. As discussed in previous Board meetings, the City currently has a pavement moratorium which prohibits pavement cuts into newly resurfaced or reconstructed streets.

At the May 11, 2022, Regular Board Meeting, District staff requested the Board approve expenditures of an amount not to exceed $517, 325.00 for the procurement of materials for the 5th Street Replacement Pipeline Project. The Board approved the overall expenditures, and District staff was able to procure the materials in advance for the Project.

As of the end of January 2023, District staff has received all materials necessary to complete construction of the Project.

In May 2023, District staff finalized the improvement plans for the 5th Street and Michigan Avenue Replacement Pipeline Project (Project). The Project consists of the replacement of approximately 3,918 linear feet (LF) of existing 10" steel pipeline with 12" ductile iron pipe (DIP) and the replacement of approximately 985 LF of existing 6" steel pipeline with 8" DIP. The Project also

includes the replacement or relocation of 37 service laterals and the reconnection of ten (10) existing fire hydrants to the proposed alignments.

Discussion

On May 12, 2023, District staff solicited for construction bids for 5th Street and Michigan Avenue Replacement Pipeline Project, as described above.

On May 31, 2023, the District received bids for construction of the Project from six (6) contractors. The results of the bids are indicated in Table 1 as follows:

Table 1 – 5th Street and Michigan Avenue Replacement Pipeline Project Bid Results

Bidder (Contractor)	5th Street and Michigan Avenue Replacement Pipeline Project (P-2750-0097) Base Bid Amount/Basis of Award	Comment
Bonadiman Water, Inc.	$ 1,161,931.90	
CHI Construction	$ 1,873,890.00	
Ferreira Coastal Construction Co.	$ 1,536,393.32	
Genesis Construction	$ 1,895,743.00	
MCC Equipment Rentals, Inc.	**$ 1,070,888.10**	**Recommended for Award**
TE Roberts, Inc.	$ 2,100,969.00	

Note: The contractors have been listed alphabetically.

MCC Equipment Rentals, Inc. has successfully completed recent District waterline replacement projects and staff identifies that these projects have been completed on time, within budget, and to the satisfaction of District Staff.

Based on the above, the apparent low bidder for the Project was MCC Equipment Rentals, Inc. As such, District staff recommends the Board consider the authorization of the General Manager to enter a contract with MCC Equipment Rentals, Inc. to provide all labor, equipment and testing necessary to complete construction of the 5th Street and Michigan Avenue Replacement Pipeline Project in the amount of **$1,070,888.10. Staff further requests that the Board consider authorization of approximately 10% contingencies in the the amount of $109,111.90 for a total not to exceed construction project amount (MCC Equipment Contract only) of $1,180,000.00.**

As stated above, District staff has previously procured all necessary materials (excluding trench backfill materials) for the project (contractor to furnish all labor for installation of materials, and all labor and materials for excavation/backfill, as well as pavement replacement as required for the Project).

Summary

The estimated project cost and estimated available budget is summarized in Table 2, below.

Table 2 – 5th Street and Michigan Avenue Replacement Pipeline Project – Estimated Project Costs and Estimated Available Budget

Description	5th Street (P-2750-0097)	Michigan Avenue (P-2750-0092)	Total
2023 Board Approved Budget (2023-2027 CIB) (1)	**$ 1,745,200.00**	**$ 378,600.00**	**$ 2,123,800.00**
Estimated Total Material Cost **(2)**	$ 517,325.00	$ 40,800.00	$ 558,125.00
Recommended Contract Award Amount (3)	$ 967,984.38	$ 212,015.62	$ 1,180,00.00
Total Soft Costs (w/ 15% Contingency)	$ 133,450.00	$ 28,950.00	$ 162,400.00
Estimated Remaining Budget	**$ 126,440.62**	**$ 96,834.38**	**$ 223,275**

(1) Budget Identified Funding source: Capital Replacement Reserves
(2) Estimated material costs are budgeted amounts and include 15% contingency.
(3) 5th Street and Michigan Avenue were Bid together due to being adjacent projects. The split shown is estimated based on the Project Estimates together with 10% contingencies.

Once District staff has the final costs for all District staff labor associated with the Project, staff will bring this item back to the Board for an update of the current project budget status.

Fiscal Impact

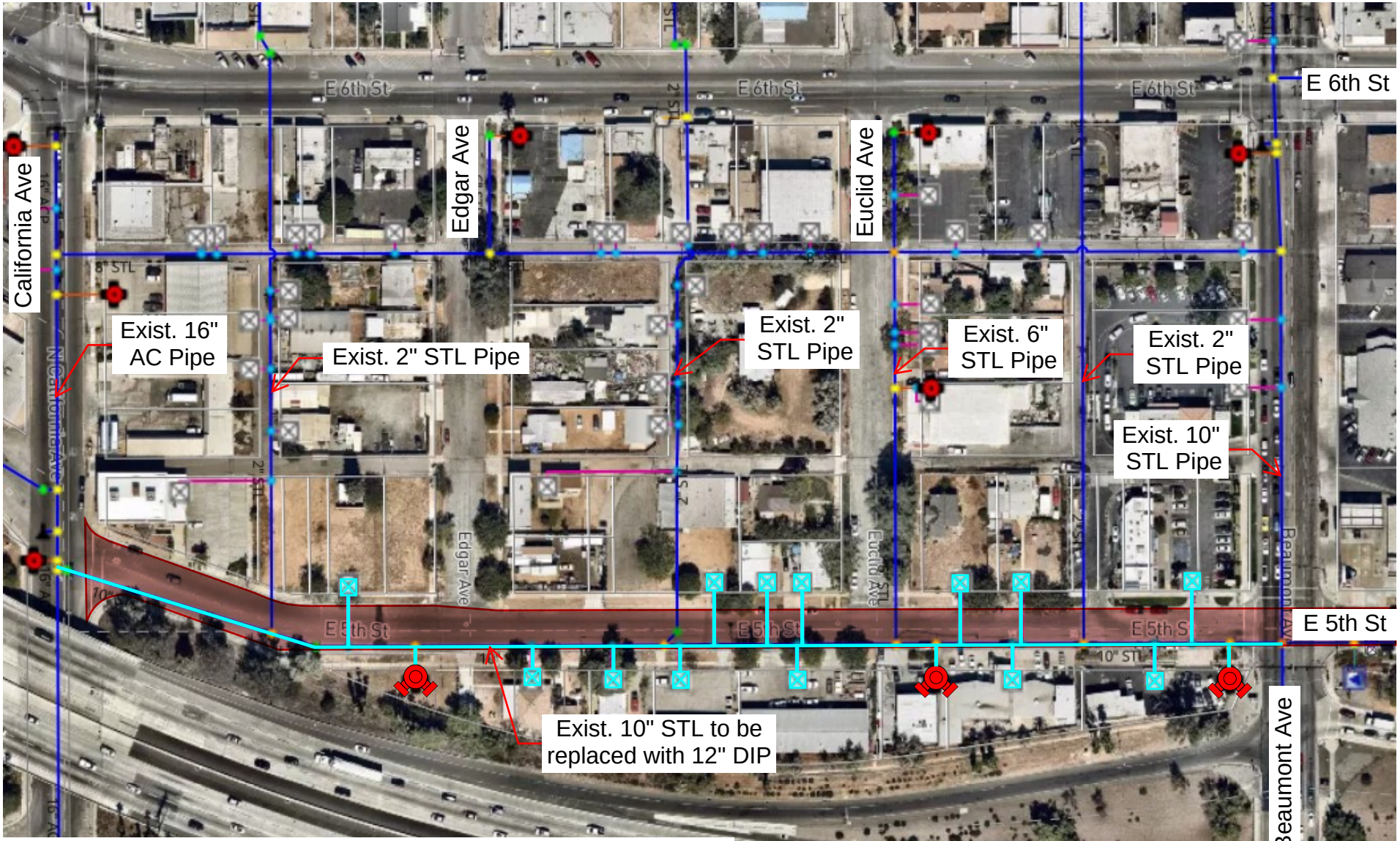
The fiscal impact to the District for the construction of the previously approved 5th Street and Michigan Avenue Replacement Pipeline Project (P-2750-0097 and P-2750-0092) is estimated to be an amount not to exceed **$1,180,000.00** (includes ~10% contingency). This Project is proposed to be funded through Capital Replacement Reserves.

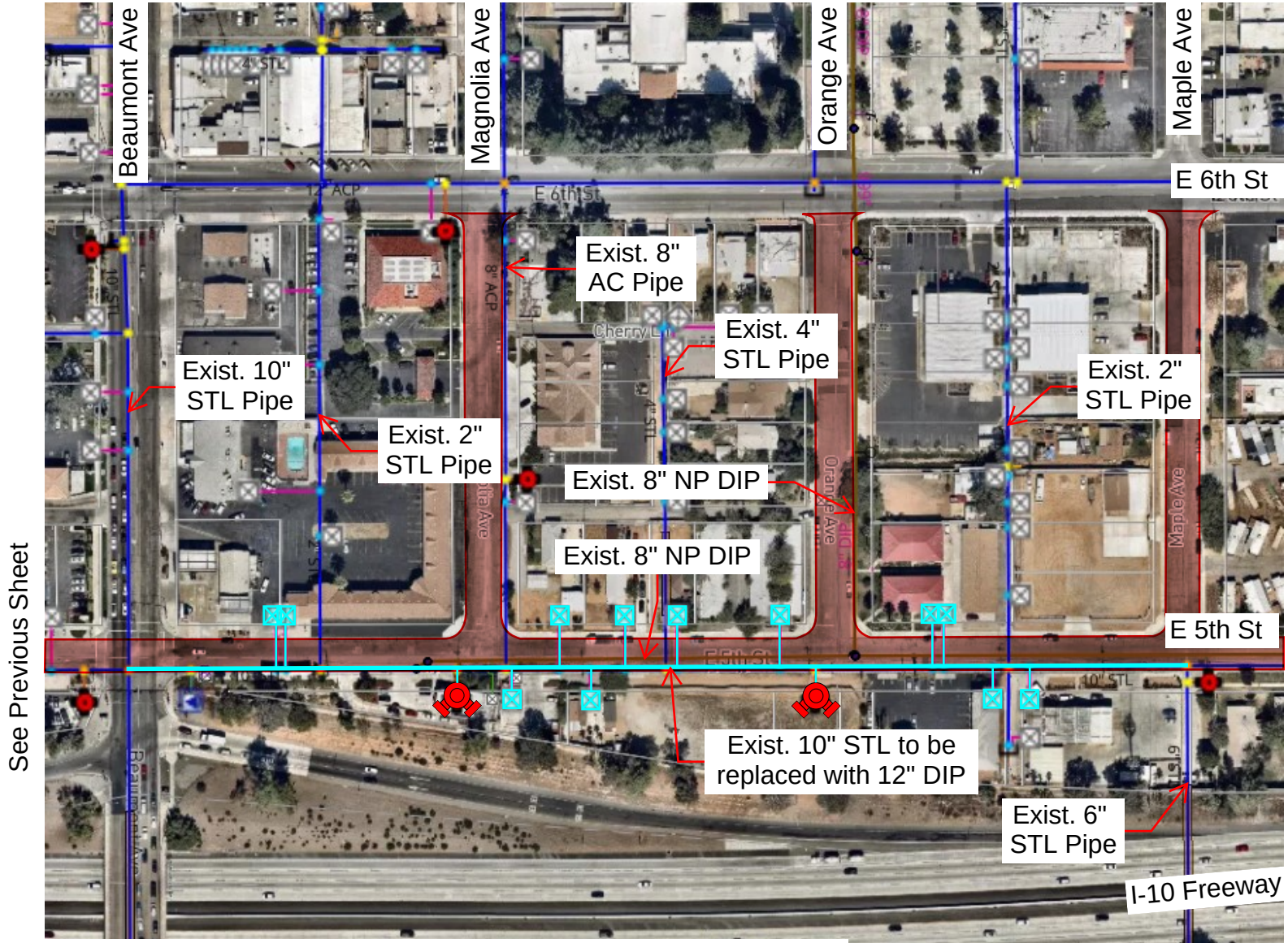
Attachments

1. Project Location Map
2. Beaumont-Cherry Valley Water District 2023 – 2027 Capital Improvement Budget – Appendix C

Staff Report prepared by Evan Ward, Engineering Assistant

Attachment 1 - Project Location Map





Legend

- Existing Pipeline
- Pipeline to be Replaced
- Affected Services
- Existing Services
- Existing NP Pipeline
- Affected Fire Hydrants
- Existing Fire Hydrants
- Street to be Re-paved by City of Beaumont

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See Previous Sheet

Legend

- Existing Pipeline
- Pipeline to be Replaced
- Affected Services
- Existing Services
- Existing NP Pipeline
- Affected Fire Hydrants
- Existing Fire Hydrants
- Street to be Re-paved by City of Beaumont

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Beaumont-Cherry Valley Water District
2023-2027 Capital Improvement Budget
Appendix C
2023 - 2027 Capital Improvement Budget Detail

Engineering Project	Footnotes	Project Begin Year	Capital Improvement Program	2023 Budget Request	2024 Budget Request	2025 Budget Request	2026 Budget Request	2027 Budget Request	5-Year Budget Total
			Potable Pipeline Replacements						
P-2750-0025		2024	Maple Ave., 1st St to 3rd St	-	66,500	276,800	-	-	343,300
P-2750-0035		2025	Allegheny St., 6th to 8th	-	-	50,300	209,400	-	259,700
P-2750-0045		2025	7th St., California Ave. to Beaumont Ave.	-	-	107,300	446,400	-	553,700
P-2750-0049		2025	10th St., Palm Ave. to Michigan Ave.	-	-	53,400	222,300	-	275,700
P-2750-0050		2025	Orange Ave., 8th St to 10th st	-	-	129,800	540,000	-	669,800
P-2750-0056	(2)	2022	11th Street, Beaumont Avenue to Elm Avenue	275,500	1,145,800	-	-	-	1,421,300
P-2750-0057		2025	Magnolia Ave., 7th to 8th	-	-	39,200	163,200	-	202,400
P-2750-0058		2025	Wellwood Ave., B St north to end	-	-	10,700	44,700	-	55,400
P-2750-0066		2024	Egan Ave.-Wellwood Ave. Alley, 5th to 8th St	-	88,500	368,000	-	-	456,500
P-2750-0067		2024	Elm Ave.-Wellwood Ave. Alley, 7th St. to 5th St.	-	37,200	154,600	-	-	191,800
P-2750-0068		2024	Elm Ave., 6th to 7th	-	23,400	97,300	-	-	120,700
P-2750-0069	(1)	2017	Egan Ave-California Ave. Alley, 5th to 7th	-	-	173,500	-	-	173,500
P-2750-0070		2026	Twelfth St., Michigan Ave. to Pennsylvania Ave.	-	-	-	70,600	293,500	364,100
P-2750-0087		2025	Beaumont 5th to 6th (Abandon pipeline)	-	-	44,500	-	-	44,500
P-2750-0092	(2)	2022	Michigan Avenue, 5th Street to 6th Street	74,900	311,400	-	-	-	386,300
P-2750-0095	(2)	2022	American Avenue, 6th Street to 8th Street	818,500	-	-	-	-	818,500
P-2750-0096	(2)	2022	2022-2023 Service Replacements	652,000	-	-	-	-	652,000
P-2750-0097	(2)	2022	5th Street, California Avenue to Michigan Avenue	1,745,200	-	-	-	-	1,745,200
P-3040-0007		2025	Lincoln St. Cherry Ave to Jonathan Ave	-	-	95,100	395,500	-	490,600
P-3040-0010		2025	Jonathan Ave., Brookside Ave. to Dutton St.	-	-	305,700	1,271,500	-	1,577,200
P-3040-0019	(2)	2022	Pipeline 6A (Portion of P-3040-0019)	46,200	-	-	-	-	46,200
P-3040-0019a	(2)	2022	Pipeline 8 (Noble St. to El Monte)	86,500	-	-	-	-	86,500
P-3040-0023,24,25,26 P-3330-0003									
P-3620-0009	(2)	2020	2020-2021 Replacement Pipelines	285,700	1,333,800	-	-	-	1,619,500
P-3040-0027	(4)	2021	Grand Ave., Jonathon Ave. to Bellflower; Cherry Valley Blvd. Bellflower to HS Village 12 in	-	1,112,500	-	-	-	1,112,500
P-3040-0027	(2)	2022	Pipeline 7 (Portion of P-3040-0027)	155,100	-	-	-	-	155,100
P-3620-0001	(2)	2021	"B" Line Upper Edgar to upper end of 20" DIP and from lower end 20" DIP to Balance line and Balance Line in Edgar Canyon	1,688,500	552,400	-	-	-	2,240,900
P-3620-0002		2024	"A" Line Upper Edgar to split at Apple Tree Lane Tract	-	487,000	2,025,500	-	-	2,512,500
P-3620-0012	(2)	2017	Ave Altejo Bella, Ave Miravilla to end of cul-de-sac	278,000	-	-	-	-	278,000
P-3620-0015	(2)	2017	Appletree Ln, B line to Oak Glen Rd	762,600	-	-	-	-	762,600
			Total Potable Pipeline Replacements	**6,868,700**	**5,158,500**	**3,931,700**	**3,363,600**	**293,500**	**19,616,000**

STAFF REPORT

TO: Board of Directors

FROM: Dan Jaggers, General Manager

SUBJECT: **Request for Will Serve Letter and Approval of Annexation for 79 North Logistics Center (Riverside County Assessor's Parcel Nos. 418-230-002, -003, -004, 418-260-013, -014) in the City of Beaumont**

Staff Recommendation

Consider the request for water service (Will Serve Letter [WSL]) and annexation approval for the 79 North Logistics Center, a 404,200 square foot (sf) warehouse building located west of Pennsylvania Avenue, between E. 3rd Street and E. 1st Street in the City of Beaumont (Riverside County Assessor's Parcel Nos. 418-230-002, -003, -004, 418-260-013, -014), subject to payment of all fees to the District and securing all approvals from the City and:

1. Consider Will Serve Letter for Project
    a. Approve the Application for Water Service and furnish Will Serve Letter with conditions as enumerated, or
    b. Deny the Application for Water Service
2. Consider Project Annexation into District Service Boundary
    a. Approve the request for Annexation of APNs 418-230-002, -003, -004, 418-260-013, -014 to the District, or
    b. Deny the Request for Annexation of APNs 418-230-002, -003, -004, 418-260-013, -014 to the District

Executive Summary

The subject Project proposes to construct a 404,200-sf warehouse building consisting of 396,200-sf of warehouse and 8,000-sf of office across five (5) parcels of land located within the District's Sphere of Influence, but not within the Service Boundary. Table 1, below, provides a brief summary of the proposed Project.

Table 1 – Project Summary

Applicant	Thienes Engineering, Inc.
Owner / Developer	IV5 853 E 3rd Street LLC Brookfield Properties (USA) LLC
Development Type	Commercial/Industrial
Development Name	79 North Logistics Center
Annexation Required (Yes/No)	Yes – Requires Annexation
Total Water Consumption (EDUs)	20.1
Estimated Domestic Water Consumption	8.3 EDUs
Estimated Irrigation Water Consumption	11.8 EDUs

Background

The Applicant, Angie Maldonado (Thienes Engineering, Inc.), requested water service from the District on December 22, 2022 on behalf of the project owner: IV5 853 3rd Street LLC, Brookfield Properties (USA) LLC. The proposed Project (79 North Logistics Center) located at APNs 418-230-002, -003, -004, 418-260-013, -014 is estimated to be a 404,200 square foot (sf) warehouse building (See Attachment 1 – Site Plan).

On April 1, 2022, the District was contacted regarding the proposed project located at APNs 418-230-002, -003, -004, 418-260-013, -014 and staff provided a list of requirements including annexation for consideration of water service. When staff reviewed the application for water service submitted on December 22, 2022, District staff contacted the applicant, and identified that the request for water service application was incomplete. District staff identified that the District requires estimated water consumption (domestic and irrigation) for the overall development and that the submitted request for water service was incomplete due to the missing information.

The District received the information necessary to complete the applicant's WSL application on January 5, 2023.

Said Project is proposed to be located west of Pennsylvania Avenue, between E. 3rd Street and E. 1st Street, south of Interstate 10 (See Attachment 2 – Vicinity Map). The District has confirmed that the proposed Project is consistent with the City of Beaumont's land use designations for the property location.

Staff also informed the Applicant that Governor Gavin Newsom declared a drought emergency in California via Executive Order N-7-22 which activated the District's Resolution 2014-05 restricting the issuance of WSLs for projects with consumption of more than two (2) equivalent dwelling units (EDUs) when certain drought conditions are met when the application was reviewed.

On March 24, 2023, Governor Newsom issued Executive Order N-5-23 identifying an end to the Drought Emergency Declaration and providing for the termination of a number of the drought restrictions which had been in effect since 2021. At the April 12, 2023 Regular Board meeting, the Board rescinded certain drought related resolutions with adoption of Resolution 2023-11, including the implementation of the District's Water Shortage Contingency Plan (WSCP) Shortage Level 3. Said resolution did retain some conservation measures as defined by the Governor in Executive Order N-5-23. At that time, staff identified that that the conditions activating Resolution 2014-05 appeared to no longer be in effect.

At the May 25, 2023 Engineering Workshop of the Board of Directors, The 79 North Logistics Center Project was tabled due to the lack of representation for the Project. District staff informed the Applicant of the meeting time and date and provided a Zoom link to join the Engineering Workshop. A representative from Thienes Engineering, Inc. later disclosed to District staff that he was on the call during the May 25, 2023 Engineering Workshop meeting, but was unable to raise his hand or answer questions that the Board members asked regarding the Project.

Subsequent to the May 25, 2023 Engineering Workshop of the Board of Directors, District staff met with Thienes Engineering, Inc. and Brookfield Properties (USA) on June 1, 2023 to discuss components of the Project that the Board of Directors questioned. One component of the Project discussed was who is intended to occupy the building. A representative of Brookfield Properties (USA) informed District staff that they are not developing this Project with a tenant in mind. The Brookfield Properties (USA) representative explained that they simply saw a demand for this development and believe they can find a tenant after the construction of the Project.

District staff informed the Developer that, for planning purposes, the water consumption numbers provided appear appropriate for a project of this size and use, however once a tenant is determined, the District will seek to further refine the consumption based on tenant's water use.

Table 2, below, provides a brief summary of the Project's WSL request along with Board actions related to the Governor's and SWCRB's requirements.

Table 2 – Project Processing Timeline

DATE	ACTION	NOTE
3/28/2022	Governor issued Executive Order N-7-22	Increasing drought regulations
4/5/2022	Information was requested from District	Informed of annexation requirement
12/22/2022	Received incomplete WSL application	Missing water consumption
1/5/2023	Received a complete WSL application	Water consumption included
3/24/2023	Governor issued Executive Order N-5-23	Terminating certain drought restrictions
4/12/2023	Board enacted Resolution 2023-11 Rescinding Resolutions 2022-12, 2022-18, and 2022-23	Based on State declaration. Resolution 2014-05 no longer effect at this time
5/25/2023	WSL application tabled due to lack of representation	

Discussion

During the review of the Project site, District staff determined that the proposed development does not appear to be within the District's service area boundary, however, is within the District's Sphere of Influence, therefore the Project will require annexation. District staff informed the applicant that the preparation of the LAFCO application package and fees associated with annexation activity into the District will be the responsibility of the applicant.

District staff identifies that there is an existing 10" Asbestos Cement Pipe (ACP) domestic water main (2750 pressure zone) in 3rd Street and a 24" Ductile Iron Pipe (DIP) domestic water main (2750 pressure zone) in 1st Street fronting the Project.

The applicant has identified need for domestic, irrigation, and fire service and has provided an estimated preliminary average daily demand flow for the domestic consumption (set forth in Table 3, below). The applicant provided the District with the Project's estimated water consumption amounts for potable water based on gallons per employee. The estimated potable water

consumption for the Project is 4,042 gallons per day (8.3 EDUs). The applicant also provided the District the Project's irrigation consumption estimates. The estimated non-potable water demand would be approximately 5,736 gallons per day (11.8 EDUs), also identified in Table 3, below.

TABLE 3: Estimated Water Consumption (Developer Provided)

Description	Consumption (GPD)	Est. Water Demand (EDUs)
Domestic Water Demand	4,042 GPD	8.3 EDUs
Non-Potable Water Demand	5,736 GPD	11.8 EDUs
Total Consumption	**9,778 GPD**	**20.1 EDUs**

District staff has reviewed the applicant's estimated water demands (potable and non-potable) and said estimates seem reasonably stated.

Upon approval of service and completion of the annexation process, the applicant shall pay all applicable District fees, including water capacity charges (facilities fees), an in-tract water service(s) installation charge (for the non-potable and domestic service connection[s]), and front-footage fees for the property, in effect at the time of application for service installation. The applicant will be required to pay for additional storage relating to the volumetric quantity of water required for the Project beyond baseline fire flow demands (1,000 gpm for 2 hours) per policy.

Final domestic and non-potable meter sizes will be determined by the applicant. Fire flow requirements will be determined by the City of Beaumont/County of Riverside Fire Department and said requirements will dictate actual required fire suppression needs of the Project.

The applicant will also be conditioned to secure final project approvals from the City of Beaumont for the project development prior to construction.

Conditions of Development

Prior to final project development, the following conditions must be met:

The applicant shall conform to all District requirements for water service and all City of Beaumont/County of Riverside requirements.

1. The Applicant shall complete the annexation process for any project parcel which has yet to be annexed into the District's Service Boundary with LAFCO. All costs associated with the Plan of Services and annexation will be paid by the Applicant
2. The Applicant will be required to pay for additional storage relating to the Project's volumetric quantity of water greater than the baseline fire flow demands (1,000 gpm for 2 hours) per District policy.
3. The Applicant will be required to install a fire service connection(s) to support the City of Beaumont/County of Riverside Fire Department's requirement for on-site fire suppression.
4. Facilities upsizing of existing water main(s) may be required and will be the sole responsibility of the owner as required by the project.

5. Upon determination of the tenant, the Developer shall work with District staff to refine the consumption (potable and non-potable) values for the Project. Should the quantity of water required exceed the stated quantities herein, the Developer shall request the additional quantities of water from the Board of Directors and seek an amendment to the Project's Will Serve Letter.
6. The District reserves the right to review annual consumption data (water consumption audit) and adjust the applicant capacity charges (facilities fees) (at final buildout of the project and when project facilities are fully utilized) for any amount greater than 20.1 EDUs (8.3 EDUs [4,042 gpd] for the domestic demand and 11.8 EDUs [5,736 gpd] for the irrigation demand) which is currently identified in Table 3.
7. In the event the applicant constructs facilities which require additional water (i.e., expansion or change of use), the applicant will be required to upgrade the domestic service to facilitate the domestic consumption requirements and pay additional capacity charges (facilities fees) related to these components.
8. To minimize the use of potable water, the District requires the applicant to conform to the City of Beaumont Landscaping Ordinance which pertains to water efficient landscape requirements and the following:
    a. Landscaped areas which have turf, shall have "smart irrigation controllers" which use Evapotranspiration (ET) data to automatically control the watering. Systems shall have an automatic rain sensor to prevent watering during and shortly after rainfall, automatically determine watering schedule based on weather conditions, and not require seasonal monitoring changes. Orchard areas, if any, shall have drip irrigation.
    b. Landscaping in non-turf areas should be drought-tolerant, consisting of planting materials which are native to the region. Irrigation systems for these areas should be drip or bubbler type.
    c. The District will provide service so long as landscape areas are not installed with, converted to, or modified to non-functional turf as set forth in the City of Beaumont's Landscape Ordinance.
9. Non-Potable water service shall be taken from the existing 24" ductile iron main located in 1st Street.

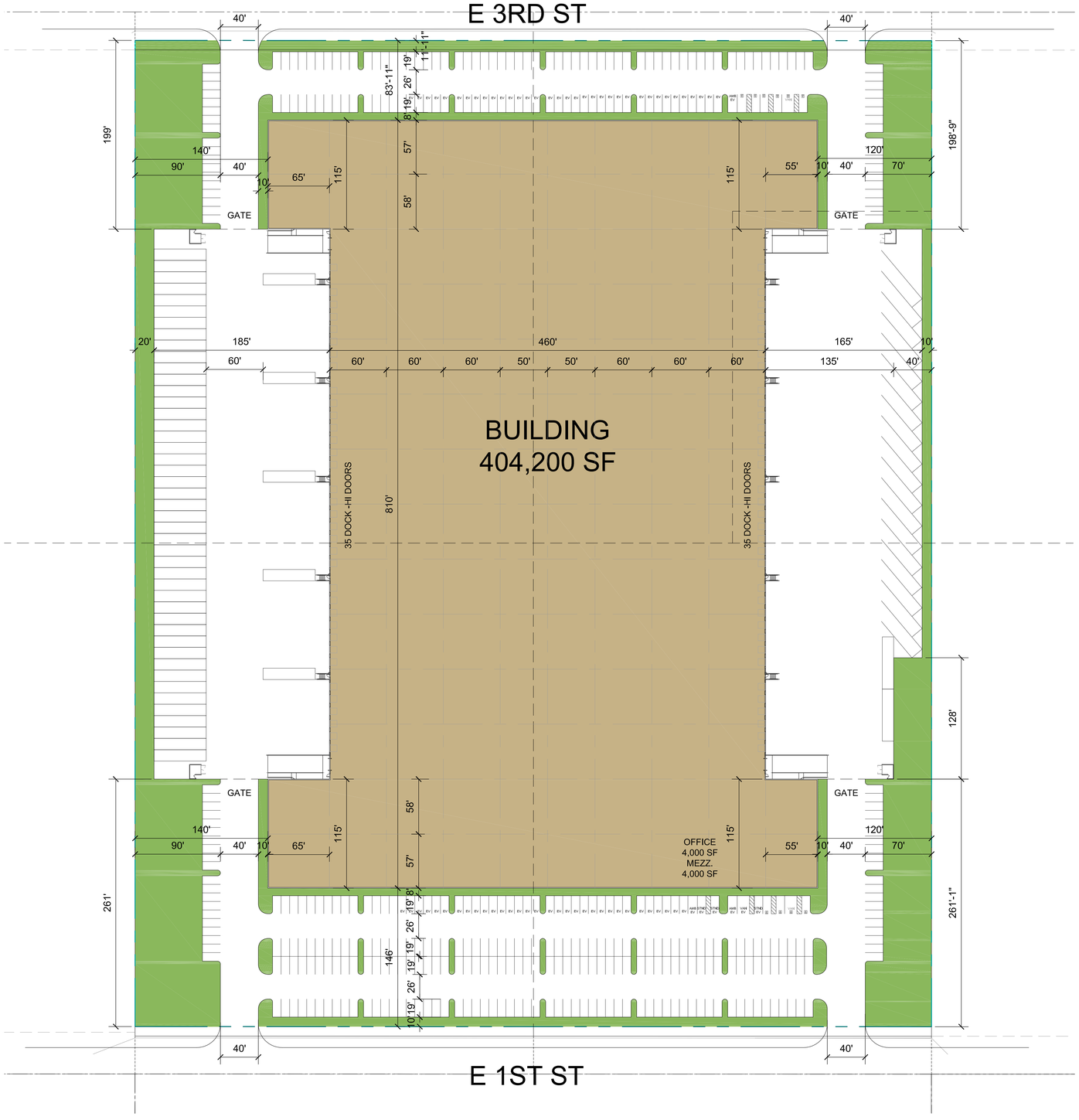
Fiscal Impact

No negative fiscal impact to the District. All fees and deposits will be paid by the applicant prior to providing service.

Attachments

1. Site Plan
2. Vicinity Map 418-230-002, 418-230-003, 418-230-004, 418-260-13 and 418-260-14
3. Will Serve Application
4. Owner Letter of Authorization Regarding Applicant

Staff Report prepared by Aaron Walker, Development Services Technician



A CONCEPTUAL SITE PLAN
SCALE: 1" = 50'

PROJECT INFORMATION	SCH 11		12.23.2022
GROSS SITE AREA	20.06 AC	873,609 SF	
NET FAR		46.27%	
MAX FAR		100.0%	
ZONE:		M (MANUFACTURING)	
SETBACKS(BLDG):			
STREET FRONT BLDG. SETBACK		25'	
INTERIOR/REAR		0'	
MAX HEIGHT		50'	
CONSTRUCTION TYPE		III-B	
CLEAR HEIGHT		42' @ 6" INSIDE FIRST COLUMN LINE	
LANDSCAPE REQUIRED EXCL. OF BLDG.	15.0%	71,011	
LANDSCAPE PROVIDED EXCL. OF BLDG.	24.5%	115,816	
TOTAL BUILDING AREA		404,200 SF	
FOOTPRINT		400,200 SF	
WAREHOUSE		396,200	
OFFICE		4000	
MEZZANINE		4,000 SF	
WAREHOUSE		0	
OFFICE		4000	
TOTAL WAREHOUSE		*396,200 SF*	
TOTAL OFFICE		*8,000 SF*	
PARKING REQUIRED		429	
WAREHOUSE @ 1/1,000		397	
OFFICE @ 1/250		32	

PER CBC 2022 TABLE 5.106.5.3.1, ASSUMING 26-50 TOTAL NUMBER OF ACTUAL PARKING SPACES

REQUIRED EV CAPABLE STALLS (EVCS)	EV CAPABLE	EVCS W/ EVSE	EVCS W/O EVSE
VAN ACCESSIBLE	1	1	0
STD ACCESSIBLE	3	1	2
AMBULATORY	3	0	3
STANDARD	67	20	47
TOTAL	86	22	64

TRAILER STALL @ 1/DOCK DOOR	70
MOTORCYCLE PARKING	0
BICYCLE PARKING	0
PARKING PROVIDED	429
STANDARD	334
VAN ACCESSIBLE	2
STD ACCESSIBLE	7
EVCS	86

EV CAPABLE STALLS:	EV CAPABLE	EVCS W/ EVSE	EVCS W/O EVSE
VAN ACCESSIBLE	1	1	0
STD ACCESSIBLE	3	1	2
AMBULATORY	3	0	3
STANDARD	67	20	47
TOTAL	86	22	64

TRAILER STALLS	70
MOTORCYCLE PARKING	0
BICYCLE PARKING	0

BROOKFIELD - 853 E 3RD ST.
BEAUMONT, CA

PROJECT
SCHEME 11
SITE PLAN

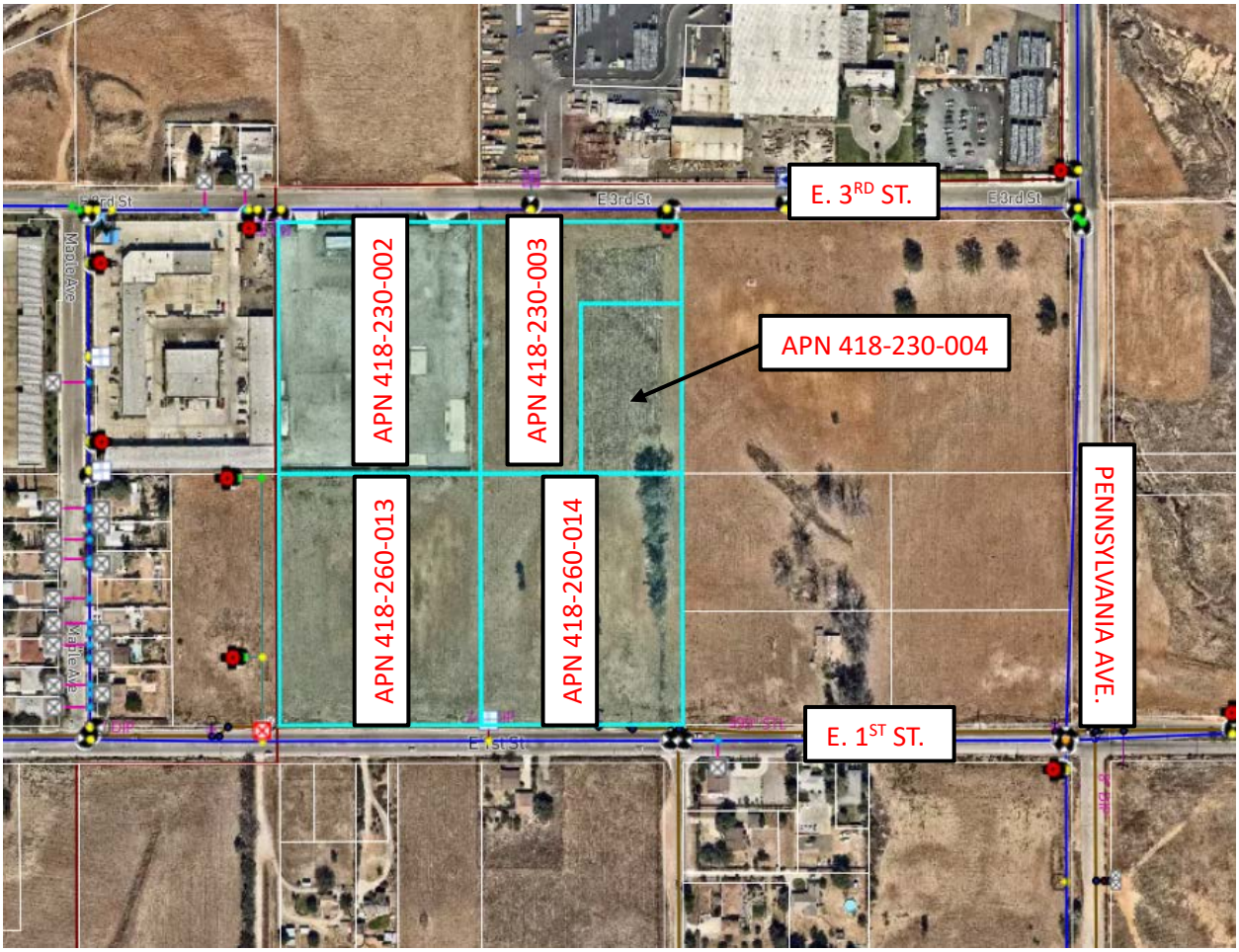
HERDMAN
ARCHITECTURE + DESIGN
100 Bayview Circle, Suite 100
Newport Beach, CA 92660
www.Herdman-ad.com
714.389.2800
info@Herdman-ad.com

A22-2177
12.23.2022

NORTH

CONCEPTUAL
SITE PLAN

ATTACHMENT 2 – VICINITY MAP



BEAUMONT CHERRY VALLEY WATER DISTRICT
560 Magnolia Avenue • PO Box 2037
Beaumont, CA 92223-2258
Phone (951) 845-9581
www.bcvwd.org

☑ **Will Serve Request** ☐ **Water Supply Assessment (SB210)**

Applicant Name: Angie Maldonado - Thienes Engineering, Inc	Contact Phone # [redacted]
Mailing Address: [redacted]	Fax #:
City: [redacted]	E-mail: [redacted]
State & Zip: [redacted]	
Service Address: 853 E. 3rd St	
Assessor's Parcel Number (APN), Tract Map No. Parcel Map No.: 418-230-002, 003, 004 // 418-260-013, 014	
Project Type: ☐ Single-Family ☐ Multi-Family ☑ Commercial/Industrial ☐ Minor Subdivision (5 lots or less) ☐ Major subdivision (6+ lots) ☐ Other	
Site Map Attached: ☑ Yes ☐ No	

The letter should be delivered to:

Recipient: [redacted]

PLEASE CHOOSE ONE:

☐ **Mail (above address)** ☑ **E-mail**

☐ **Fax** ☐ **Will pick up**

The District reserves the right to impose terms and conditions in Will Serve Letters and/or Water Supply Assessment Reports that take into account water availability issues, conservation issues and the District's existing facilities, all of which impact the District's ability to provide service to the subject property and maintain the District's ability to meet existing water demands.

Applicant's Signature

12/22/22
Date

Brookfield
Properties

May 18, 2023

Beaumont-Cherry Valley Water District (BCVWD)
560 Magnolia Ave
Beaumont, CA 92223

RE: 79 North Logistics Center, 853 E. 3rd St, Beaumont, CA 92223
APNs: 418-230-002, -003, -004, 418-260-013, -014
Planning Case: PP2023-0554

Dear Staff,

This letter shall serve to authorize Thienes Engineering, Inc. (TEI JN: 4160) to act on our behalf with regard to water service requests and applications for the abovementioned project.

We look forward to working with you and your team on this project. Please reach out to me if you have any questions.

Respectfully submitted,

IV5 853 E 3rd Street LLC
Brookfield Properties (USA) LLC

Adam F. Schmid

Adam Schmid
Vice President, Development | Logistics

BROOKFIELD PROPERTIES
2101 Rosecrans Avenue, Suite 6250, El Segundo, CA 90245
T +1 310 765 3265 brookfieldproperties.com

STAFF REPORT

TO: Board of Directors

FROM: Dan Jaggers, General Manager

SUBJECT: **Discussion of BCVWD's Draft 2023-2024 Annual Water Supply and Demand Assessment**

Staff Recommendation

No recommendation. This item is for discussion purposes only.

Executive Summary

Due to significant rainfall and snowfall this winter, Governor Gavin Newsom issued Executive Order N-5-23 on March 24, 2023 terminating a number of the drought restrictions which have been in effect since 2021. Additionally, the State Water Project (SWP) allocation has been increased to 100 percent and the District has been working with the San Gorgonio Pass Water Agency (SGPWA) to import available water through the SWP. The Department of Water Resources (DWR) requires each urban water supplier to prepare an Annual Water Supply and Demand Assessment. District staff has prepared the Draft 2023-2024 Annual Water Supply and Demand Assessment to discuss with the Board is intended to be brought back for Board consideration at the June 22, 2023 Engineering Workshop.

Background

On March 24, 2023, Governor Gavin Newsom issued Executive Order N-5-23 terminating a number of drought restrictions which have been in effect since 2021. Following this, the District adopted Resolution 2023-11 rescinding Resolutions 2022-12, 2022-18, and 2022-23 regarding water use restrictions. Resolution 2023-11 rescinds the Stage 3 Water Shortage Level (as defined in the District's 2020 Water Shortage Contingency Plan [WSCP]) while retaining conservation measures as recommended by the Governor and State Water Resources Control Board.

In April 2022, the DWR released the final guidance document to be used by water suppliers for preparing Annual Shortage Reports. The DWR recently released an addendum to the guidance document on May 10, 2023. In order to prepare the District's Annual Shortage Report, District staff has analyzed its potential water sources for the current/upcoming year (July 2023 – June 2024 per the Water Code), as well as the estimated consumption based on the findings of the 2020 Urban Water Management Plan (UWMP) and forecasted usages based on actual District consumption data. Staff has prepared a preliminary Annual Shortage Report for the fiscal year 2023 – 2024 (July 1 – June 30) which is to be submitted via email to DWR by July 1, 2023. The procedures and results of staff's analysis are included herein. See Attachment 1 for the Draft Annual Shortage Report as it would be submitted to DWR to meet the July 1 deadline.

Discussion

As part of the requirements for Annual Shortage Reports, water suppliers are required by the Water Code to analyze the following:

i. Current year unconstrained demand
ii. Current year available supplies
iii. Existing infrastructure capabilities and plausible constraints
iv. A defined set of locally applicable evaluation criteria that are consistently relied upon for each annual water supply and demand assessment
v. A description and quantification of each source of water supply

Water suppliers are required to complete five (5) separate submittal tables to be provided to DWR as part of the Annual Shortage Report. The submittal tables are summarized below (note, these are not representative of the tables provided herein):

- Table 1: General Annual Assessment Information
  - Water Supplier's contact information
- Table 2: Water Demands
  - Estimated unconstrained water demands for the upcoming year
- Table 3: Water Supplies
  - Available Water Supplies
- Table 4: Potable and Non-Potable Water Shortage Assessment
  - Uses inputted data from Tables 2 and 3 and calculates the surplus/shortage as a percentage for each month of the upcoming year, and uses said percentage to determine the corresponding Water Shortage Level.
  - Water suppliers have the option to input planned WSCP Actions which result in a quantified supply augmentation and/or demand reduction. Revised surplus/shortages are auto-calculated based on WSCP Actions.
- Table 5: Planned Water Shortage Response Actions
  - Estimated reduction in water demands due to water shortage actions.

Current Year Unconstrained Demand

As part of the Annual Shortage Report, water suppliers are encouraged to project demands for the upcoming year on a monthly basis in order to reveal any potential shortages throughout the year. Suppliers are given the option to report on a monthly basis (or other time basis as desired) and are given the option to include project water demand by consumer class.

To create an accurate projection of monthly demand by consumer class, District staff analyzed monthly consumption data from July 2017 – June 2023. Each respective consumer class and its "share" of the total monthly water demand was analyzed, and the average monthly "share" of demand by consumer class was used to project what the monthly demand breakdown will be over the upcoming year.
The "share" by consumer class, by month, as percent of total yearly consumption, was applied to an estimated annual consumption (July 2023 – June 2024) of 12,471 acre-feet (AF). This estimated annual consumption was determined based on the previous year's annual consumption (July 2022 – June 2023; note, demand for May – June 2023 was estimated for the preliminary

Annual Shortage Report. Actual consumption data will be estimated based on production number minus losses in the Final Annual Shortage Report) plus the annual incremental increase in demand based on District-wide growth, as determined in the 2020 UWMP.

Table 1 below includes the general procedure for determining the current year unconstrained demand.

Table 1 – Unconstrained Demand Projection Procedure

Step	Description
1	Determine total monthly demand for all accounts from 2017 - 2023
2	Analyze each month's percentage of total annual demand from 2017 - 2023
3	Analyze monthly demand for each consumer class from 2017 - 2023
4	Determine each consumer class's average share (percentage) of total monthly demand (by month 2017 – 2023). For any consumer class for which meters are read on a bi-monthly basis, the bi-monthly demand was divided in half and applied over the two-month period in order to analyze realistic monthly use.
5	**Total estimated current year unconstrained demand**: Use incremental increase in demand based on 2020 UWMP findings and apply increase to unconstrained demands from the previous year (July 2022 - June 2023)
6	**Monthly Demand (all Consumer Classes):** Based on average (2017 – 2023) monthly percentage of total annual demand, apply percentage for each month to estimated total annual demand. For any consumer class that is measured on a bi-monthly basis, bi-monthly demand is averaged over two months two estimate monthly demand.
7	**Monthly Demand (by Consumer Class):** Based on estimated monthly demands, apply consumer class percentage to total estimated monthly demand.

Note, any reference to demand in Table 1 above includes both potable and non-potable demand. Estimated Unconstrained demand data is included in Table 2 of Attachment 1.

The District's estimated unconstrained water demands for July 2023 – June 2024 are summarized in Table 2 below. The previously forecasted data for July 2022 – June 2023 and the actual data from July 2022 – April 2023 is included for comparison. Note, the total demand data for May – June 2023 is estimated at this time, so total potable and non-potable demands are not separated for the forecasted data. This data will be finalized prior to the submittal of the Final Annual Shortage Report.

Table 2 –Unconstrained Demands

	Projected		Actual
Description	**July 2023 - June 2024 Water Demand, AF (1)**	**July 2022 - June 2023 Water Demand, AF**	**July 2022 – April 2023 Water Demand, AF (2)**
Potable	10,684	11,982	8,783.33
Non-Potable	1,788	2,073	1,317.20
Total	**12,472**	**14,055**	**10,100.53**

(1) Water demands are estimated based on historical water consumption from the prior year which did include drought restrictions were effective as of April 28, 2022 (Resolution 2022-12). Estimated demands may be slightly understated.

(2) Actual demands do not include May and June 2023.

The total annual demand data presented in Table 2 may differ from any annual demand information provided previously to the Board, as the District typically analyzes its demands from January – December.

Current Year Available Supply

To estimate available water supply for the upcoming year, District staff analyzed the District's available supplies to date, estimated how much water through the SWP may be delivered by the end of the 2023 calendar year, as well as the estimated water deliveries which may be received from January – June 2024 based on the assumption that ample water supply is available. Based on the winter storms that the State experienced in early 2023, the SWP has a significant amount of water available.

A summary of the various supply sources available to the District which were analyzed for the Annual Shortage Report are included in Table 3 below.

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Table 3 – Available Water Supply Sources

Supply Description	Local/ Imported	Potable/ Non-Potable
Edgar Canyon Groundwater: No limit on pumping, long-term average annual yield between 1,100-1,400 AFY. For purposes of the Annual Shortage Report, average monthly yield for 2017 – 2023 was used to project available supplies. January through May 2023 pumping records indicate that Edgar Canyon is yielding greater quantities than has been produced between 2017 and 2022, therefore a greater supply from Edgar Canyon may be experienced.	Local	Potable
Beaumont Basin Groundwater (Supply from Storage): Adjudicated groundwater basin, with replenishment requirements. Withdrawal from BCVWD storage account required during dry years. Due to the available water supplies in the SWP, District staff does not plan on pulling water from the storage account for the 2023-2024 year. BCVWD plans to return some additional supplies to storage.	Local	Potable/ Non-Potable
Beaumont Basin Groundwater (Reallocated Unused Overlier Rights): Allocation determined on an annual basis by Beaumont Basin Watermaster. No replenishment requirement for Unused Overlier rights. Annual allocation for 2023 and 2024 taken from 2021 Beaumont Basin Watermaster Report. Total annual allocation divided evenly over each month.	Local	Potable/ Non-Potable
State Water Project Table A Water: Subject to varying reliability. San Gorgonio Pass Water Agency (SGPWA) allocation for 100% year is 17,300 AF. To be conservative, District staff estimated approximately 85% of the regional allocation would be available, to allow for the City of Banning and YVWD to receive their ordered water. For 100% allocation year of SWP water, this would equate to approximately 14,705 AF (85% of 17,300 AF). This is expected to decrease in the future as other water purveyors in the region that purchase imported water from SGPWA increase their purchases.	Imported	Potable
City of Ventura: Access to City of Ventura's SWP 10,000 AF Allocation. Subject to reliability of SWP. Input data based on 85% of the 100% SWP Allocation.	Imported	Potable
AVEK-Nickel Water: Access to water from Nickel Farms, by SGPWA deal with Antelope Valley-East Kern Water Agency (AVEK). 1,700 AFY, not subject to SWP reliability (assumed 85% availability).	Imported	Potable
Article 21 Water: Subject to varying reliability. The Article 21 Water projected for 2023 is 3,000 AF. To be conservative, District staff estimates that approximately half will be recharged after July 1, 2023.	Imported	Potable

Water suppliers are encouraged by DWR to input available supplies on a monthly basis. The available monthly supplies for imported water typically vary from year to year, based on SWP, weather, and available capacity in DWR facilities to transport Table A water. Over previous years

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during the drought, water availability through the SWP was inconsistent. However, due to the recent rainfall and snowpack levels, Table A water will likely be available throughout the year. The available monthly supplies included in BCVWD's Annual Shortage Report are assumed to be consistent throughout the year and with BCVWD. Actual availability and timing of imported water may differ from projections provided in the Annual Shortage Report.

The available monthly supplies for local groundwater is predictable; District staff was able to analyze the monthly production for both Edgar Canyon and the Beaumont Basin from 2017 – 2023 to project the available supplies for the upcoming year.

A summary of the District's procedures for analyzing the available supply for the upcoming year is included in Table 4 below.

Table 4 – Supply Projection Procedure

Step	Description
1	Based on a 100% Allocation for the current water year, District estimated approximately 100% would be available over the 2023-2024 year, however to satisfy the water orders of other nearby entities, a total reduction of 15% has been accounted for. This amount was divided over the 12-month period (1,337 AF/month for July 2023 – June 2024). This step was applied to Table A, Ventura Table A, and Nickel Water. An additional reduction to Article 21 Water was not applied.
2	Analyze monthly groundwater production from Edgar Canyon. Based on monthly data for 2017 – 2023, monthly yield was projected for the upcoming year.
3	Applied the reallocated unused overlier rights for the Beaumont Basin, as determined by the Beaumont Basin Watermaster (half of 1,827 AF in 2023 and half of 2,016 AF in 2024). The total reallocated rights were divided evenly over the 12-month period.
4	Determine each consumer class' average share (percentage) of total monthly demand (by month 2017 – 2023). For any consumer class for which meters are read on a bi-monthly basis, the bi-monthly demand was divided in half and applied over the two-month period in order to analyze realistic monthly use.
5	Based on the supply projects as determined in Steps 1 – 4, estimate the required water to be withdrawn from BCVWD's storage account.

A summary of the District's projected available supplies is included in Table 5, below.

Table 5 – Projected Available Supplies

	July 2023 - June 2024 Water Supply, AF
Potable	29,570
Non-Potable	1,789
Total	**31,359**

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The District's potential total available water supply for the July 2023 – June 2024 year is approximately 31,359 AF, after City of Banning and YVWD water orders are satisfied. However, District staff acknowledges that, due to constraints of the SWP, approximately only 26,150 AF of the available Table A water may be recharged over the 2023 – 2024 year (86% of the available SWP water [26,150AF/30,500AF]). This is discussed further below.

Potable/Non-Potable Water Shortage Assessment

Based on the above projections, DWR Submittal Table 4 is auto populated to calculate any surplus or shortage without any WSCP Shortage Response Actions. Water suppliers are then required to analyze the findings of their WSCP, and input quantified supply augmentations or demand reductions based on the actions outlined in the WSCP.

Based on the results of the assessment in DWR Submittal Table 4, the District will have an abundance of water supply of approximately 177% (in comparison of the Supply vs the Demand) for the upcoming year.

A brief summary of the potable and non-potable shortage assessment is included in Table 6 below.

Table 6 – Potable and Non-Potable Water Shortage Assessment

	July 2023 - June 2024 Potable Water Assessment	**July 2023 - June 2024 Non-Potable Water Assessment**
Anticipated Unconstrained Demand, AF	10,684	1,787
Anticipated Water Supply, AF	29,570	1,789
Surplus (Shortage) w/o WSCP Action, AF	18,886	2
% Surplus (-% Shortage) w/o WSCP Action	177%	0%
Revised Surplus (Shortage) w/ WSCP Actions, AF	**0**	**0**
Revised % Surplus (-% Shortage) w WSCP Action	**177%**	**0%**

District staff estimates that the District could potentially recharge approximately 18,886 AF to storage (banking) for the upcoming assessment year. The actual recharge amount depends on the amount of imported water that the District decides to purchases over the next year which

should be highly available with the potential of a high allocation year (±75% allocation) in 2024. Any water recharged to the storage account will account for previous and future dry years when demands exceed the supply. This is conjunctive use and is how the District's system is designed to function.

Planned Water Shortage Response Actions

The final component of the Annual Shortage report is a list of each water supplier's planned water shortage response actions, and each action's associated quantified demand reduction/supply augmentation. The shortage response actions outlined in the WSCP and discussed during the April 12, 2023 Board Meeting are included in Table 5 of Attachment 1.

The District does not have currently have any water shortage response actions in place. However, the District staff still plans to continue to encourage conservation and contribute to resiliency, as outlined by the Governor.

Coordination with SGPWA

District staff intends to have a meeting with the SGPWA to discuss water supply and demands and will provide the SGPWA with its total annual demands and connections for each year from 2017 – 2023. District staff will also provide the SGPWA with its monthly water demands by consumer class from 2017 – 2023. This information will be utilized by SGPWA in the preparation of its annual shortage report. District staff will continue coordination with the SGPWA in order to ensure consistency between the District's data and the SGPWA's projected supplies and demands for the region.

Summary

District staff has prepared the required preliminary Annual Water Supply and Demand Assessment, which is required by the SWRCB to be submitted no later than July 1, 2023. After submitting the draft Report, District staff will prepare the Final Annual Shortage Report and bring said report to the Board for final approval and adoption by resolution at the June 22, 2023 Engineering Workshop. Upon adoption by the Board, District staff will follow DWR requirements to submit the Final Report by July 1, 2023.

After submittal of the Final Report, District staff will continue to closely monitor the water supply conditions both locally and at the state level and provide the Board with information regarding any major differences between staff's projections and the actual demands and supplies as incorporated in the Final Annual Shortage Report.

Per the DWR website, a summary of all Annual Shortage Reports across the state will be published sometime around October.

Attachments

1. Draft BCVWD Annual Water Supply and Demand Assessment Tables (2023-2024)

Staff Report prepared by Evan Ward, Engineering Assistant

Table 1. Annual Assessment Information

Annual Assessment Information (Required)	
Year Covered By This Shortage Report	
Start: July 1,	2023
End: June 30,	2024
Supplier's Annual Assessment Planning Cycle	
Start Month:	JULY
End Month:	JUNE
Data Reporting Interval Used:	MONTHLY
Volume Unit for Reported Supply and Demand: *(Must use the same unit throughout)*	AF
Water Supplier's Contact Information	
Water Supplier's Name:	BEAUMONT-CHERRY VALLEY WATER DISTRICT
Contact Name:	MARK SWANSON
Contact Title:	DIRECTOR OF ENGINEERING
Street Address:	560 MAGNOLIA AVENUE
ZIP Code:	92223
Phone Number:	951-845-9581
Email Address:	mark.swanson@bcvwd.org
Report Preparer's Contact Information *(if different from above)*	
Preparer's Organization Name:	
Preparer's Contact Name:	
Phone Number:	
Email Address:	
Supplier's Water Shortage Contingency Plan	
WSCP Title	Beaumont-Cherry Valley Water District Water Shortage Contingency Plan
WSCP Adoption Date	8/26/2021
Other Annual Assessment Related Activities (Optional)	
Activity	**Timeline/ Outcomes / Links / Notes**
Annual Assessment/ Shortage Report Title:	Optional
Annual Assessment / Shortage Report Approval Date:	MM/DD/YYYY
Other Annual Assessment Related Activities:	Optional
(Add rows as needed)	

= From prior tables
= Auto calculated

Table 2: Water Demands[1]

Use Type			Start Year:	2023	Volumetric Unit Used[2]:	AF							
Drop-down list May select each use multiple times These are the only Use Types that will be recognized by the WUEdata online submittal tool (Add additional rows as needed)	Additional Description (as needed)	Level of Treatment for Non-Potable Supplies **Drop-down list**	Projected Water Demands - Volume[3]											
			Jul	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total by Water Demand Type**
Demands Served by Potable Supplies														
Single Family			877	837	1090	815	856	602	608	466	470	404	628	694	8347
Multi-Family			20	46	23	43	18	39	14	36	15	33	15	42	344
Commercial	Commercial/Institutional		143	160	134	149	106	111	59	85	55	77	63	138	1280
Industrial			11	19	14	19	13	14	12	16	15	15	13	24	185
Landscape			22	24	23	22	13	11	10	10	7	8	15	24	189
Agricultural irrigation			11	0	18	0	11	0	4	0	3	0	5	1	53
Other Potable	Construction Grading Water		27	38	29	21	26	13	17	29	12	15	20	39	286
															0
															0
															0
Total by Month (Potable)			1111	1124	1331	1069	1043	790	724	642	577	552	759	962	10684
Demands Served by Non-Potable Supplies														
Commercial	Commercial/Institutional - Non-Potable		0.49	0.43	0.45	0.49	0.59	0.33	0.24	0.14	0.26	0.13	0.3	0.34	4.19
Landscape			223	246	266	218	130	117	75	78	63	52	130	185	1783
															0
															0
															0
Total by Month (Non-Potable)			223.49	246.43	266.45	218.49	130.59	117.33	75.24	78.14	63.26	52.13	130.3	185.34	1787.2

Notes: Water Supplies greater than the Demands shown above may be recharged into the Adjudicated Beaumont Basin based on water availability and District's desire to purchase additional water.

[1]Projections are based on best available data at time of submitting the report and actual demand volumes could be different due to many factors.

[2]Units of measure (AF, CCF, MG) must remain consistent.

[3]When opting to provide other than monthly volumes (bi-monthly, quarterly, or annual), please see directions on entering data for Projected Water Demand in the Table Instructions.

Optional (for comparison purposes)	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total**
Last year's total demand													0
Two years ago total demand													0
Three years ago total demand													0
Four years ago total demand													0

= From prior tables
= Auto calculated

Table 3: Water Supplies[1]

Water Supply	Start Year:	2023	Volumetric Unit Used[2]:	AF

Drop-down List May use each category multiple times.These are the only water supply categories that will be recognized by the WUEdata online submittal tool (Add additional rows as needed)	Additional Detail on Water Supply	Projected Water Supplies - Volume[3]													Water Quality Drop-down List	Total Right or Safe Yield* (optional)
		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total by Water Supply Type		
Potable Supplies																
Groundwater (not desal.)	Edgar Canyon Groundwater - No limit on pumping, typical yield between 1100-1400 AFY, however recent data shows an increase in pumping yield	131	122	114	123	119	117	111	113	119	144	147	140	1500		
Purchased/Imported Water	Table A Allocation (100%)	1337	1337	1337	1337	1337	1337	0	1337	1337	1337	1337	1337	14705		
Purchased/Imported Water	Ventura (100%)	773	773	773	773	773	773	0	773	773	773	773	773	8500		
Purchased/Imported Water	Nickel Water (100%)	131	131	131	131	131	131	0	131	131	131	131	131	1445		
Purchased/Imported Water	Article 21 Water	500	500	500	0	0	0	0	0	0	0	0	0	1500		
Groundwater (not desal.)	Adjudicated Beaumont Basin Groundwater - Reallocated Unused Overlier Rights	152	152	152	152	152	152	168	168	168	168	168	168	1920		
Supply from Storage	Adjudicated Beaumont Basin Groundwater	0	0	0	0	0	0	0	0	0	0	0	0	0		
														0		
														0		
														0		
Total by Month (Potable)		3024	3015	3007	2516	2512	2510	279	2522	2528	2553	2556	2549	29570		0
Non-Potable Supplies																
Groundwater (not desal.)	Adjudicated Beaumont Basin Groundwater (BCVWD Well 26)	159	159	148	136	108	58	51	49	35	86	122	132	1243		
Supply from Storage	Adjudicated Beaumont Basin	91	91	91	91	0	0	0	0	0	0	91	91	546		
														0		
														0		
														0		
Total by Month (Non-Potable)		250	250	239	227	108	58	51	49	35	86	213	223	1789		0

Notes: It is assumed that there will be no Imported water from the State Water Project for the month of January to account for SWP maintenance. Supplies shown to be available may exceed the system capacity and could be subject to the capabilities of the SWP, therefore not all purchased/imported supplies may be delivered (and/or purchased) within this period. This may lead to carryover sometime in 2024. Total unrestricted imported supplies available = 30,500 AF, however a reduction of approximately 15% should be accounted for in Table A, Ventura Table A, and Nickel Water to allow for other nearby agencies to satisfy their respective water orders. This would yield an imported water supply available as 26,150 AF.

[1]Projections are based on best available data at time of submitting the report and actual supply volumes could be different due to many factors.

[2]Units of measure (AF, CCF, MG) must remain consistent.

[3]When opting to provide other than monthly volumes (bi-monthly, quarterly, or annual), please see directions on entering data for Projected Water Supplies in the Table Instructions.

Optional (for comparison purposes)	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
eAR Reported Total Water Supplies													0

	= Auto calculated
	= From prior tables
	= For manual input

Table 4(P): Potable Water Shortage Assessment[1]	Start Year: 2023					Volumetric Unit Used[2]:					AF		
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun[3]	Total
Anticipated Unconstrained Demand	1111.0	1124.0	1331.0	1069.0	1043.0	790.0	724.0	642.0	577.0	552.0	759.0	962.0	10684.00
Anticipated Total Water Supply	3023.9	3014.9	3006.9	2515.9	2511.9	2509.9	279.0	2521.9	2527.9	2552.9	2555.9	2548.9	29570.06
Surplus/Shortage w/o WSCP Action	1,912.9	1,890.9	1,675.9	1,446.9	1,468.9	1,719.9	-445.0	1,879.9	1,950.9	2,000.9	1,796.9	1,586.9	18,886.1
% Surplus/Shortage w/o WSCP Action	172%	168%	126%	135%	141%	218%	-61%	293%	338%	362%	237%	165%	177%
State Standard Shortage Level	0	0	0	0	0	0	6	0	0	0	0	0	0
Planned WSCP Actions													
Benefit from WSCP: Supply Augmentation													0.0
Benefit from WSCP: Demand Reduction													0.0
Revised Surplus/Shortage with WSCP	1912.9	1890.9	1675.9	1446.9	1468.9	1719.9	-445.0	1879.9	1950.9	2000.9	1796.9	1586.9	18886.1
% Revised Surplus/Shortage with WSCP	172%	168%	126%	135%	141%	218%	-61%	293%	338%	362%	237%	165%	177%

[1]Assessments are based on best available data at time of submitting the report and actual volumes could be different due to many factors.

[2]Units of measure (AF, CCF, MG) must remain consistent.

[3]When optional monthly volumes aren't provided, verify Tables 2 and 3 use the same columns for data entry and are reflected properly in Table 4 and make sure to use those same columns to enter the benefits from Planned WSCP Actions. Please see directions on the shortage balancing exercise in the Table Instructions. If a shortage is projected, the supplier is highly recommended to perform a monthly analysis to more accurately identify the time of shortage.

	= Auto calculated
	= From prior tables
	= For manual input

Table 4(NP): Non-Potable Water Shortage Assessment[1]	Start Year: 2023						Volumetric Unit Used[2]:					AF	
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun[3]	Total
Anticipated Unconstrained Demand: Non-Potable	223.5	246.4	266.5	218.5	130.6	117.3	75.2	78.1	63.3	52.1	130.3	185.3	1,787.19
Anticipated Total Water Supply: Non-Potable	250.0	250.0	239.0	227.0	108.0	58.0	51.0	49.0	35.0	86.0	213.0	223.0	1,789.0
Surplus/Shortage w/o WSCP Action: Non-Potable	26.5	3.6	-27.5	8.5	-22.6	-59.3	-24.2	-29.1	-28.3	33.9	82.7	37.7	1.8
% Surplus/Shortage w/o WSCP Action: Non-Potable	12%	1%	-10%	4%	-17%	-51%	-32%	-37%	-45%	65%	63%	20%	0%
Planned WSCP Actions													
Benefit from WSCP: Supply Augmentation								0.0					
Benefit from WSCP: Demand Reduction								0.0					
Revised Surplus/Shortage with WSCP	26.5	3.6	-27.5	8.5	-22.6	-59.3	-24.2	-29.1	-28.3	33.9	82.7	37.7	1.8
% Revised Surplus/Shortage with WSCP	12%	1%	-10%	4%	-17%	-51%	-32%	-37%	-45%	65%	63%	20%	0%

[1]Assessments are based on best available data at time of submitting the report and actual volumes could be different due to many factors.

[2]Units of measure (AF, CCF, MG) must remain consistent.

[3]When optional monthly volumes aren't provided, verify Tables 2 and 3 use the same columns for data entry and are reflected properly in Table 4 and make sure to use those same columns to enter the benefits from Planned WSCP Actions. Please see directions on the shortage balancing exercise in the Table Instructions. If a shortage is projected, the supplier is highly recommended to perform a monthly analysis to more accurately identify the time of shortage.

Table 5: Planned Water Shortage Response Actions			July 1, 2023		to June 30, 2024	
Anticipated Shortage Level Drop-down List of State Standard Levels (1 - 6) and Level 0 (No Shortage)	**ACTIONS: Demand Reduction, Supply Augmentation, and Other Actions. (Drop-down List)** These are the only categories that will be accepted by the WUEdata online submittal tool. Select those that apply.	Is action already being implemented? **(Y/N)**	How much is action going to reduce the shortage gap?		When is shortage response action anticipated to be implemented?	
			Enter Amount	*(Drop-down List) Select % or Volume Unit*	*Start Month*	*End Month*
Add additional rows as needed						
0 (No Shortage)	Improve Customer Billing	Yes	1	%		
0 (No Shortage)	Expand Public Information Campaign	Yes	1	%		
0 (No Shortage)	Landscape - Restrict or prohibit runoff from landscape irrigation	Yes	2	%		
0 (No Shortage)	Other - Prohibit use of potable water for washing hard surfaces	Yes	2	%		
0 (No Shortage)	Other - Require automatic shut of hoses	Yes	2	%		
NOTES:						

Beaumont-Cherry Valley Water District
Regular Board Meeting
June 14, 2023

Item 12

STAFF REPORT

TO: Board of Directors

FROM: Dan Jaggers, General Manager

SUBJECT: **2022 External Audit and Annual Comprehensive Financial Report**

Staff Recommendation

Receive and file the independent auditors' unmodified (clean) opinion on the Beaumont-Cherry Valley Water District's (District) financial statements for the year ended December 31, 2022, included in the December 31, 2022 Annual Comprehensive Financial Report (Annual Report).

Background

The Annual Report is used to communicate the District's financial condition and activity in a transparent and organized manner. The report presents historical and comparative information that can be useful to District staff, elected officials, and external users; such as debt rating agencies, businesses, other public agencies and the District's customers. The most recent Annual Report and several prior year reports are available on the District's website.

Financial statements are prepared by the District and audited by independent auditors who are contracted through a competitive procurement process. The District's current independent auditor is Rogers, Anderson, Malody & Scott, LLP (RAMS). Auditors follow audit industry standards established by the American Institute of Certified Public Accountants (AICPA). These standards require auditors to provide an opinion on specific areas of the District's financial statements based on observations, inquiries, testing of transactions and analysis.

A clean, unmodified opinion communicates to users that the financial statements are fairly presented, in all material respects, and that the information used in the report is reliable. Other minor issues that would not warrant a change in the auditor's opinion are presented in the form of a Management Letter, with comments and recommendations to management, intending to improve internal controls or result in other operating efficiencies.

A final copy of the Annual Report is included as Attachment 1, which includes the opinion letter signed by RAMS, with the date of May 31, 2023.

The District's Annual Financial Report includes the following major sections and information:

Introductory Section

- Letter of Transmittal – prepared by management and used to communicate information on areas that may have an impact on the District's finances now and in the future. This includes economic factors as well as budget and management factors.

Financial Section

- Independent Auditors' Report – report on the reliability and fair presentation of the Annual Report.

- Management's Discussion and Analysis (MD&A) – an overview of the year's operations and how the District performed financially.

- Basic Financial Statements

    - Statement of Net Position – presents information on all of the District's assets and deferred outflows of resources, and liabilities and deferred inflows of resources, with the difference reported as net position.

    - Statement of Revenues, Expenses and Changes in Net Position – measures the success of the District's operations over the past reporting period(s) and can be used to determine if the District has successfully recovered all of its costs through its rates and other charges.

    - The Statement of Cash Flows – presents information relating to the District's cash receipts and cash disbursements during the year. This information should help readers assess the District's ability to generate future net cash flows, its ability to meet its obligations as they come due, and its need for external financing.

    - Notes to the Basic Financial Statements – presents additional information that is necessary to understand the data provided in the basic financial statements.

- Required Supplementary Information

    - Pension information – presents the District's proportionate share of the Net Pension Liability of the Cost-Sharing Multiple Employer Benefit Plan, and contributions to the Plan as of the end of the year.

    - Other Post-Employment Benefits information – presents four (4) years of OPEB funding information.

Statistical Section

Presents information on financial trends, revenue capacity, debt capacity, demographic and economic conditions, and comparative operational data, for ten years.

Fiscal Impact

There is no immediate financial impact or budget action necessary as a result of the recommended action.

Attachment(s)

1. Annual Comprehensive Financial Report for the year ended December 31, 2022
2. Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards
3. Post – Audit Communication to Those Charged With Governance

Report prepared by Bill Clayton, Finance Manager

Attachment 1 - Annual Comprehensive Financial Report for the year ended December 31, 2022



Beaumont-Cherry Valley Water District Annual Comprehensive Financial Report

Fiscal Year Ended December 31, 2022
Beaumont, California

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Annual Comprehensive Financial Report
For the Year Ended December 31, 2022

Beaumont-Cherry Valley Water District
Beaumont, California

Board of Directors as of May 31, 2023
David Hoffman, President
John Covington, Vice-President
Lona Williams, Treasurer
Daniel Slawson, Secretary
Andy Ramirez, Director

Daniel K. Jaggers, P.E., General Manager

Prepared by the Finance and Administration Department
Kirene M. Bargas, Ph.D.
Director of Finance and Administration

The District's goal is to provide for a healthy, safe and enriched quality of life throughout the District boundaries through watershed stewardship and comprehensive management of water resources in a practical, cost-effective, and environmentally sensitive manner for current and future generations.

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Beaumont-Cherry Valley Water District
Annual Comprehensive Financial Report
For the Year Ended December 31, 2022

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Introductory

Beaumont-Cherry Valley Water District
560 Magnolia Avenue, Beaumont, CA 92223
www.bcvwd.org

Board of Directors

Andy Ramirez
Division 1

Lona Williams
Division 2

Daniel Slawson
Division 3

John Covington
Division 4

David Hoffman
Division 5

May 31, 2023

Honorable Board of Directors
Beaumont-Cherry Valley Water District

We are pleased to submit the Annual Comprehensive Financial Report (ACFR) for the Beaumont-Cherry Valley Water District (District) for the year ended December 31, 2022. The report includes the following guidelines set forth by the Government Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP).

District staff prepared this financial report. District management is ultimately responsible for the data's accuracy and the presentation's completeness and fairness, including all disclosures in this financial report. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and reported in a manner designed to present the District's financial position and results of operations. All disclosures are necessary to enable the reader to understand the District's financial activities. Internal controls are an essential part of any financial reporting framework. The management of the District has established a comprehensive framework of internal controls to provide a reasonable basis for asserting that the financial statements are fairly presented. Because the cost of internal control should not exceed the benefits to be derived, the objective is to provide reasonable, rather than absolute assurance, that the financial statements are free of any material misstatements.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in Management's Discussion and Analysis (MD&A). The letter of transmittal is designed to complement the MD&A. The District's MD&A is immediately following the independent auditors' report.

The District's financial statements have been audited by Rogers, Anderson, Malody, and Scott, LLP, a licensed, certified public accounting firm. Based upon the audit, the independent auditors concluded that there was a reasonable basis for rendering an unmodified (clean) opinion that the District's financial statements for the year ended December 31, 2022, are fairly presented, in all material respects, in conformity with GAAP. The independent auditors' report is presented as the first component of the financial section of this report.

Profile of the District

The District's goal is to provide for a healthy, safe, and enriched quality of life throughout the District boundaries through watershed stewardship and comprehensive management of water resources that are practical, cost-effective, and environmentally sensitive for current and future generations.

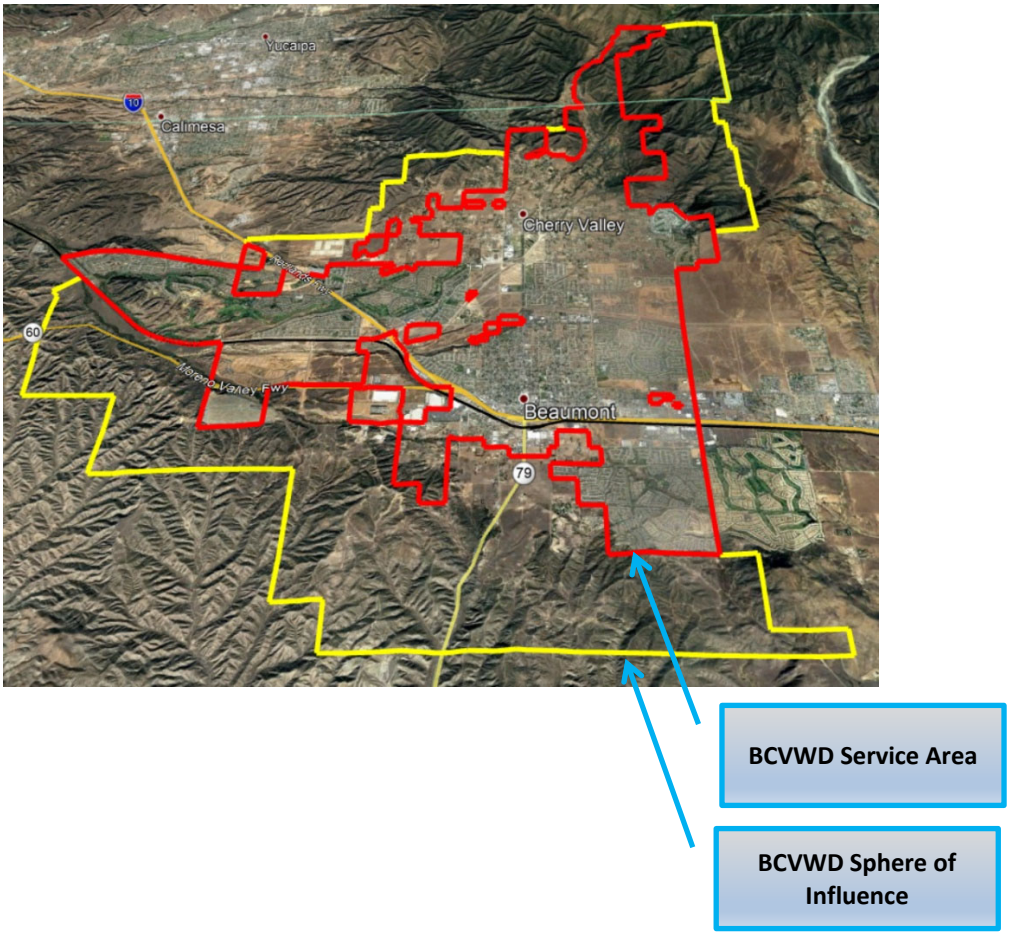
History

The District's origin dates to the latter part of the 1800's when the Southern California Investment Company was the owner of the land that currently is the City of Beaumont and the community of Cherry Valley. The Company intended to build a system of water lines to develop subdivisions throughout the Beaumont and Cherry Valley areas. The area started to grow in the late 1880s, and in 1912, the community of Beaumont was incorporated. The District was formed in 1919 as the Beaumont Irrigation District under California Irrigation District law, Water Code Section #20500 et seq. The name was changed to the Beaumont-Cherry Valley Water District in 1973. The District owns 575 acres of watershed land in Edgar Canyon in San Bernardino County and 949 acres of watershed in Riverside County. Edgar Canyon is named after Dr. William F. Edgar, a military doctor who oversaw several hospitals during the Civil War. Dr. Edgar appreciated the land's beauty and purchased it in 1859; he planted fruits and vineyards and later established a winery.

Service Area

The District's present service area covers approximately 28 square miles, virtually all of which is in Riverside County and includes the City of Beaumont, the community of Cherry Valley, and some small areas of Calimesa.

Figure 1
BCVWD Service Area



Water Services, Supply, and Reliability
The District has both a potable and non-potable water distribution system. At the end of 2022, the District had 20,808 connections, an increase of 714 connections over 2021, 93.29 percent of which are for single-family residences.

The District has 24 wells, (21 active), and 15 reservoirs ranging from 0.5 million gallons (MG) to 5 MG. Total storage is approximately 23 MG.

Today, the District continues to develop programs and policies that ensure a water supply for the area's growing population and include recharge of local area stormwater and imported water from the State Water Project.

Of significance to its programs and goals, the Board authorized the purchase of 78.8 acres of land and eventually constructed the Noble Creek Recharge Facility to recharge imported water from the State Water Project. In the future, storm runoff and possibly highly treated recycled water may be recharged at the facility. These water sources would receive additional natural treatment as they recharge the groundwater, much like rain and runoff, which naturally treated seep into the ground to become groundwater.

The District's water supply for the year ended December 31, 2022, of 13,560.2 acre-feet (AF) was comprised of 10,664.0 AF of groundwater from the Beaumont Basin (78.6%), 1,069.9 AF of groundwater from Edgar Canyon (7.9%), and a 1,826.3 AF allocation of unused overlying water rights (13.5%) as determined by the Beaumont Basin Watermaster. Groundwater is pumped from Edgar Canyon and the Beaumont Basin. The allocation of unused overlying water rights within the Beaumont Basin is derived from a calculated volume of available water not produced by Overlying Parties and distributed to the Beaumont Basin Appropriators. The District deducted 8,888 AF of imported water from its Beaumont Basin Watermaster Storage Account during 2022.

Governance
The District's Board of Directors includes five members elected at large by all citizens within the District’s service area. Each Director serves a four-year staggered term and must be a resident of the division they represent. The District operates under a Board-Manager form of government. The General Manager is appointed by the Board and administers the daily affairs of the District and carries out the policies of the Board of Directors. The District employs a full-time and temporary staff of 47 under the direction of the General Manager.

Local Economy
The District is mostly located within Riverside County, the fourth largest county in the State. Riverside County and San Bernardino County comprise the Inland Empire, one of the fastest-growing metropolitan areas in the nation. The Inland Empire covers approximately 27,000 square miles with a population of about 4.6 million. Riverside County has a population of 2.4 million people, and of this, the District serves approximately 64,300 between the City of Beaumont and the community of Cherry Valley. According to the State Department of Finance, Beaumont was the second-fastest growing California city of those with populations exceeding 30,000 in 2022.

The District's customer base currently comprises primarily residential and commercial customers. Large consumers remain consistent year to year, with the City of Beaumont, Beaumont Unified School District, K Hovnanian's Four Seasons, Highland Springs Resort, and CJ Foods Manufacturing Beaumont Corp. rounding out the top five users.

According to US Census Bureau projections, median household incomes within the City of Beaumont of $92,797 are 22 percent higher than for the County of Riverside at $76,066 and 10 percent higher than the State-wide median household income of $84,097. At the end of 2022, the median value of a single-family owner-occupied housing unit in the vicinity of the City of Beaumont was approximately $498,000, down 3 percent over the past year.

Financial Management

The District manages its resources conservatively to deliver safe and reliable services to its customers at a fair and cost-effective price. It focuses on establishing fair rates, cost containment, long-term planning, maintaining and upgrading infrastructure, and pursuing alternative sources of funding. The keys to the District's successful financial management include the District's Capital Improvement Plan, annual budget process, and financial policies.

Capital Improvement Plan
The Capital Improvement Plan (CIP) is a ten-year fiscal planning tool used to identify the future capital needs of the District and the timing and method of financing those capital needs. The CIP is designed to show how the District will build, maintain, and manage the assets needed to produce, treat, and distribute water while keeping costs as low as possible. This planning tool provides the framework for District investments over a ten-year horizon while allowing flexibility to adapt to changing infrastructure needs and opportunities.

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

The General Manager may exercise discretion in the administration of the Budget to respond to changed circumstances by requesting budget amendments between line items within their department. Both department directors must approve budget transfers between departments. Any single line item (account) modification above $50,000 shall require the Board's approval. Any addition to the Budget shall also require approval by the Board. All budget transfers are documented and tracked in the District's computerized financial system and reported to the Finance and Audit Committee at their regular meetings on the first Thursday of each month.

The Capital Improvement Budget (CIB) is presented as a supplement to the annual operating Budget and includes only the next five years of the most recently adopted CIP. Any additions or changes to the CIP are documented in the CIB.

Financial Policies
The District's financial policies include financial management practices used for operational and strategic decision making and allow the Board of Directors and stakeholders to monitor how the District manages its financial responsibilities.

Investment Policy - This policy provides a guideline for the prudent investment of surplus cash, reserves, trust funds, and restricted monies. It outlines an approach for maximizing the efficiency of the District's cash management system in compliance with Section 53646 of the Government Code of California. The policy applies to all financial assets of the District as accounted for in the audited financial statements. In order of priority, the District's investment activities' primary objectives are safety of principal through the mitigation of both credit and market risk, maintenance of the liquidity necessary to meet cash flow needs, and, lastly, return on investment.

Reserve Policy - This policy incorporates and identifies restricted reserves as Future Capital Commitments, Funds Held for Others, and Debt Service. Board-designated unrestricted reserves are identified in the policy as Emergency, Capital Replacement, and Operations.

The purpose of the Emergency Reserve is to ensure continued service to the District's customers and service areas for events that are impossible to anticipate and Budget. The Emergency Reserve is adjusted annually to a minimum of 15 percent of the annual operating Budget.

The Capital Replacement Reserve is earmarked to purchase operating equipment, physical plant, infrastructure, water conservation projects, and other capital items. They are designed to stabilize funding for capital by accumulating "pay as you go" reserves available for necessary capital purchases. The Capital Replacement Reserve is funded through any sources available for capital improvements, including operating revenues.

The Reserve for Operations is to be used for working capital purposes and to ensure continuity of customer services regardless of cash flow. This Reserve is adjusted annually to a minimum amount sufficient to pay for three months of budgeted operating expenses, not exceeding a maximum of six months of budgeted operating expenses. Adequate reserves and sound financial policies provide financial flexibility in unanticipated costs or revenue fluctuations.

Purchasing Policy - This policy is designed to establish policies and procedures that provide for:

- competitive bidding in the open market
- a cost-effective purchasing process that incorporates high ethical standards
- obtaining quality materials, supplies, equipment, and non-professional services at the lowest ultimate cost and in a timely manner
- a process to purchase, using effective fiscal controls that assure adherence to budgeted expenses and for obtaining appropriate levels of approval as established therein

Challenges Facing the District

The District currently faces several challenges including investment in infrastructure, drought impacts, and pension and retiree healthcare costs.

Investment in Infrastructure - Aging infrastructure continues to be a significant challenge for the District. Most of this aging infrastructure requires substantial investment in both the short- and long-term. The District currently has the reserves to address the immediate replacement and improvement projects. Still, it is looking at alternative funding sources such as grants, loans, and revenue bond funding.

Drought Impacts – Climate change has made California’s dry and wet spells more extreme and unpredictable – after the three driest years on record, recent rain and snowfall have dramatically changed conditions in many parts of the state. Harnessing water captured and stored from recent storms, the state recently announced a major increase in expected State Water Project deliveries to local agencies – now an anticipated 75% allocation.

Delta Conveyance Project - California's largest supply of clean water is dependent on an aging and inefficient system that cannot adequately store water when it is available. The proposed solution, the Delta Conveyance Project (DCP), will provide an alternate delivery pathway through the Delta, thereby reducing the risk from earthquakes and climate change impacts (including sea-level rise) and providing reliable water while protecting the environment. State Water Project (SWP) contractors and other public water agencies that rely on the supply will pay part of fixing California's primary water delivery system. The California Department of Water Resources pursues a new environmental review and planning process to modernize Delta conveyance for a single tunnel solution. The Delta Conveyance Authority (DCA) developed a preliminary cost estimate for the DCP. While it is still very early in the planning process, the DCA's opinion is that there is a 50% probability that the DCP will cost $15.9 billion in 2019 dollars. The San Gorgonio Pass Water Agency's (SGPWA) proportionate share of the estimated $15.9 billion costs would range from about $194 million to $318 million, depending on the participation level.

If the Delta Conveyance Project were operational at the end of 2021, the State Water Project would have captured about 236,000 acre-feet of additional water - enough water for over 2.5 million people, or nearly 850,000 households, for an entire year. By modernizing the infrastructure of the State Water Project, the Delta Conveyance Project would go a long way toward adapting to the new climate reality, represented in conditions shifting from heavy precipitation events to extreme heat and drought conditions all within the same year.

Sites Reservoir - The District Board continues to provide authorization to participate as a member of the Sites Reservoir Project, an off-stream water storage project that was contemplated as part of the initial discussions to increase opportunities for flood protection and water storage in the geographic area north of the Bay-Delta. Currently, in the planning stages, this reservoir is envisioned to have a maximum storage capacity of 1.5 million acre-feet (MAF), which will have the ability to store water during wet hydrologic years and release water during dry periods. The revised Project costs approximately $3 billion (2019 $), down from an initial project estimate of over $5 billion. Although it is too early in the planning process to determine the final cost to participating members, the District's Board has authorized a participation level of 4,000 acre-feet per year (AFY) of supply in conjunction with the SGPWA's 10,000 AFY of supply participation during the planning phase of this Project.

Containing CalPERS Costs - Considerations at the state level include the various policy decisions presided over by the CalPERS Board that can directly bear on the District's financial obligations to the pension fund. Three key policy areas affect the District by causing contribution amounts to change and the measurements of unfunded accrued liability to fluctuate. Those policy areas include asset allocation across investment portfolios, which, in turn, affects the second area; discount rate (or rate of return on investments of the fund); and the amortization policy, which governs the payment of the unfunded accrued liability. The District Board has been concerned about the rising level of the retirement benefit unfunded liability, mostly caused by the lower than anticipated investment returns by CalPERS investment portfolio managers, thus increasing the District’s unfunded liability. More specific information is presented in Note 13 of the Notes to the Financial Statements.

Other Post-Employment Benefits (OPEB) Costs - The District offers post-employment medical benefits. Benefits and employee/employer contributions are based on a minimum of five years of service, hire date and date of retirement. At the regular meeting held on May 11, 2022, the Board adopted Resolution 2022-15: Electing to Participate in the California Employers’ Retiree Benefit Trust (CERBT) program, Adopting the Agreement to Prefund Other Post-Employment Benefits Through CalPERS, and Execution of Related Documents. CERBT is a Section 115 trust fund dedicated to prefunding Other Post-Employment Benefits (OPEB) for all eligible California public agencies. By joining this trust fund, the District is currently prefunding future costs from investment earnings provided by CalPERS. Contributions to the CERBT programs are voluntary and determined by the District. Under the District’s current Funding Policy, the OPEB Trust is funded with $104,000 annually through the end of Fiscal Year 2024. More specific information is presented in Note 11 of the Notes to the Financial Statements.

Major Initiatives

Primary goals for the District continue to be the conservation and efficient use of urban water supplies, the means to meet increasing water demands, and the accurate accounting of all business operations, including District infrastructure. Planning for and developing facilities to provide water for future growth continues to be a District priority.

Following are highlights of the District's completed and ongoing initiatives identified in the 2021 Annual Comprehensive Financial Report (ACFR) and highlights of significant projects planned to be initiated in 2023 to meet the District's goals.

Completed:

- Advanced recycled water system implementation with the City of Beaumont including coordination of activities with City of Beaumont staff, the San Gorgonio Pass Water Agency (SGPWA) and associated elected officials. Work completed includes completion of draft recycled water master plan and updates to water storage and delivery needs for District proposed non-potable water system pressure zones; continued refinement of recycled water booster station requirements including completion of Booster Station Preliminary Design Technical Memorandum; refinement of booster station final design requirements and equipment parameters, construction schedule and associated costs. The District furthered coordination efforts with City of Beaumont staff to reaffirm a suitable location for the District's recycled water booster station.

- Advanced District water system mapping efforts related to the District's GIS facilities mapping system. Said work included the addition of approximately 13.4 miles of piping related to recently constructed District and Developer projects. Said piping addition increased overall District system mapping by about 5 percent.

- Completed Backflow System SQL Server and provided training materials for implementing said system as part of the District's Cross-Connection Control program.

- Provided District and Regional Master Planning Activities internally and with various community partners, including continued review and analysis of District water demands. Work included water consumption data updates to 32 housing tracts for 2016, 2017, 2018, and 2019 to understand effects of new construction and implemented water conservation measures related to District Water Supply Consumption. Work included updating mapping and anticipated facilities of the District Water Master Plan and completing a Draft of the District's Recycled Water Master Plan.

To Be Initiated:

- Implement chlorination system retrofits at Well 29 and Well 25 for continued safe and uniform District chlorination equipment installations.

- Apply for and gain certification for the delivery of Recycled Water through the Department of Water Resources (DWR).

- Implement the new Supervisory Control and Data Acquisition (SCADA) system that will enable staff to have increased oversight and control of all water operations and facilities; said system will include opportunities for remote and mobile device access, thereby improving system maintenance and control operations activities. Project components include site retrofits and upgrades of electrical equipment, wires, communications equipment, etc., and all District facilities sites (e.g., wells, booster, reservoirs, pressure-reducing stations, etc.).

Ongoing:

- Continue Capital Improvement Project bid and construction activities for Wells 1A and 2A pumping plants, 2.0 MG Noble Tank and Pipeline, and 2017 wells and pipelines.

- Continue Capital Improvement Project design, bid, and construction activities for 2020 and 2021 Replacement Pipelines, B Line Replacement Pipeline, Michigan Avenue Replacement Pipeline, 5th Street Replacement Pipeline, 11th Avenue Replacement Pipeline, and Pennsylvania widening retrofit project.

- Continued water supply opportunities with regional partners, stormwater capture programs, recycled water supply, recovery programs, and San Timoteo groundwater basin management activities.

- The District will continue developing the non-potable water system by constructing additional facilities necessary to complete the conversion of the landscape irrigation users and satisfy other demands. The District's focus in 2023 and beyond will be on the design and construction of a Recycled Water Booster Station on a City of Beaumont provided site located adjacent to the City of Beaumont Wastewater Treatment Plant, pressure regulator projects, 2520 PZ to 2370 PZ, and 2600 PZ to 2520 PZ, as well as the Raw Water Filter System Project at the 2800 PZ Tank.

- The GIS System Mapping Project is ongoing, with most of the system wholly mapped and accessible to District personnel. The District intends to locate all hard-to-find water meters with a GPS mapping system and GIS platform to ensure District locations of facilities are accurately located in GIS and recoverable in the field by District Staff over time.

- AMR/AMI Deployment – the AMR/AMI Deployment project was designed to provide staff with a streamlined and efficient way to read water meters electronically. Staff-planned deployment of radios over the next few years for the AMR/AMI Deployment project is defined by the $1.5 million grant the District was awarded in early 2020 related to this activity. The District intends to complete the Automatic Meter Reading/Advanced Metering Infrastructure AMR/AMI project in 2023, including installing collectors and repeaters at District-owned properties as necessary to meet the extended grant completion schedule.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the District for its Annual Comprehensive Financial Report (ACFR) for the fiscal year ended December 31, 2021. To be awarded a Certificate of Achievement, the District had to publish an easily readable and efficiently organized ACFR that satisfied generally accepted accounting principles and applicable program requirements.

A Certificate of Achievement for Excellence in Financial Reporting is valid for one year only. However, our current ACFR meets the Certificate of Achievement for Excellence in Financial Reporting Program's requirements. We submit it to the GFOA to determine its eligibility for another certificate.

Preparation of this report was accomplished by the combined efforts of District staff. We appreciate the dedicated efforts and professionalism these staff members contribute to the District. We would also like to thank the members of the Board of Directors for their continued support in the planning and implementation of the Beaumont-Cherry Valley Water District's financial and operating policies.

Daniel Jaggers, P.E.
General Manager

Kirene M. Bargas, Ph.D.
Director of Finance and Administration

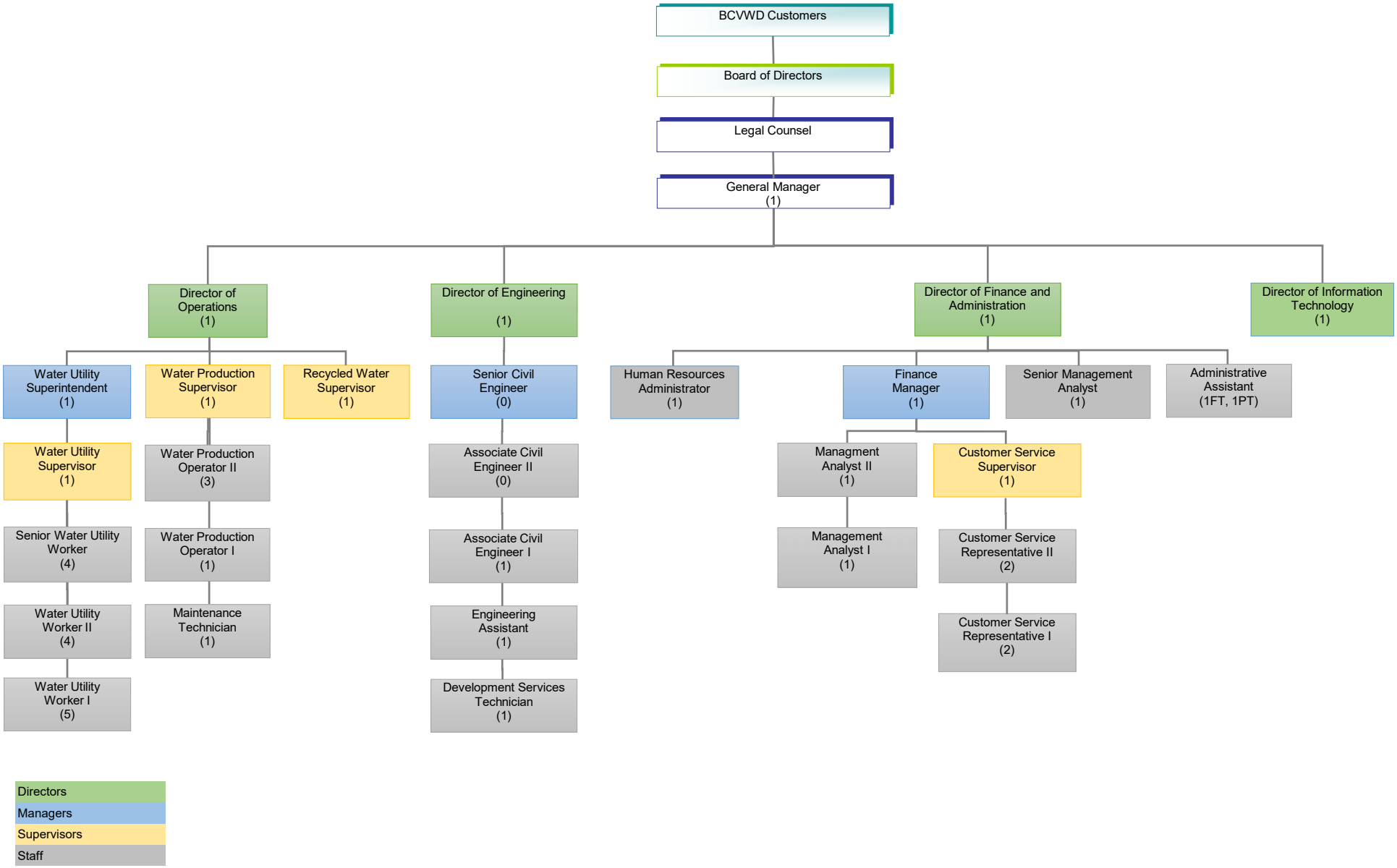
Beaumont-Cherry Valley Water District

560 Magnolia Avenue Beaumont CA 92223
951.845-9581 www.bcvwd.org

Board of Directors as of December 31, 2022

Director	Title	Division	Current Term
Lona Williams	President	3	12/2020 – 12/2024
Andy Ramirez	Vice-President	1	12/2020 – 12/2024
David Hoffman	Secretary	1	12/2022 – 12/2026
John Covington	Treasurer	5	12/2022 – 12/2026
Daniel Slawson	Director	4	12/2022 – 12/2026

Daniel K. Jaggers, P.E.
General Manager



Effective 01/01/2023

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Beaumont Cherry Valley Water District
California

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2021

Christopher P. Morrill

Executive Director/CEO



Financial

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Independent Auditor’s Report

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Independent Auditor's Report

Board of Directors
Beaumont-Cherry Valley Water District
Beaumont, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the Beaumont-Cherry Valley Water District (the District), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the District, as of December 31, 2022, and the respective changes in financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America, as well as the accounting systems prescribed by the State Controller's Office and State Regulations governing Special Districts.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the State Controller's *Minimum Audit Requirements for California Special Districts*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

As discussed in Note 6 of the financial statements, the District adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. Our opinion is not modified with respect to this matter

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently know information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

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

Other Information

Management is responsible for the other information. The other information comprises the introductory and statistical sections but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Prior Year Comparative Information

We have previously audited the District's 2021 financial statements, and we expressed an unmodified opinion in our report dated June 8, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2021, is consistent, in all material respects, with the audited financial statements which it has been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 31, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Rogers, Anderson, Malody & Scott, LLP.

San Bernardino California
May 31, 2023

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Management's Discussion and Analysis

As management of the Beaumont-Cherry Valley Water District (the "District" or "BCVWD"), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal years ended December 31, 2022 and 2021. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our transmittal letter which can be found on pages 1-9.

FINANCIAL HIGHLIGHTS

Based on the financial information for the year ended December 31, 2022, the following financial highlights are noted for the District:

- The assets and deferred outflows of resources of the District exceeded its liabilities and deferred inflows of resources at year end by $204,199,954 (net position). Of this amount, $34,073,842 represents unrestricted net position, which may be used to meet the District's ongoing obligations to customers and creditors and maintain designated reserves approved by the District's Board of Directors.
- The District's total net position increased $12,104,867 from the prior fiscal year. The increase is mainly a result of capacity charges to developers in the amount of $8,159,853 to ensure that funds are set aside to provide for the expansion of the domestic and non-potable water system.
- In addition to the capacity charges, the increase in net position was due to operating income of $3,637,024, primarily from an increase in operating revenue of $2.0 million.

Based on the financial information for the year ended December 31, 2021, the following financial highlights are noted for the District:

- The assets and deferred outflows of resources of the District exceeded its liabilities and deferred inflows of resources at year end by $192,095,087 (net position). Of this amount, $33,424,647 represents unrestricted net position, which may be used to meet the District's ongoing obligations to customers and creditors and maintain designated reserves approved by the District's Board of Directors.
- The District's total net position increased $15,655,025 from the prior fiscal year. The increase is mainly a result of capacity charges to developers in the amount of $10,651,484 to ensure that funds are set aside to provide for the expansion of the domestic and non-potable water system.
- In addition to the capacity charges, the increase in net position was due to an income from operations of $3,825,378, primarily from actual State Water Project water purchases being below budget by $2.7 million as the State of California experienced its third year of drought.

OVERVIEW OF THE BASIC FINANCIAL STATEMENTS

Beaumont-Cherry Valley Water District is a special-purpose government engaged in activities that are supported exclusively by user charges. As such, the District's financial statements are presented in the format prescribed for proprietary funds by the Governmental Accounting Standards Board.

The following financial statements for the year ended December 31, 2022 (2021 for comparative purposes only) consist of a series of interrelated statements designed to provide the reader with relevant, understandable data about the District's financial condition and operating results. They are the Statement of Net Position, the Statement of Revenues, Expenses and Changes in Net Position, and the Statement of Cash Flows.

The *Statement of Net Position* presents financial information on all the District's assets and deferred outflows of resources, and liabilities and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Beaumont-Cherry Valley Water District is improving or deteriorating.

The *Statement of Revenues, Expenses and Changes in Net Position* presents information illustrating how net position changed during the fiscal year. This *Statement* measures the success of the District's operations over the past reporting periods and can be used to determine if the District has successfully recovered all its costs through its rates and other charges. More succinctly, this *Statement* can be used to evaluate the District's financial condition over the last two years. It can also be used as a basis for determining credit worthiness.

The *Statement of Cash Flows* presents information relating to the District's cash receipts and cash disbursements during the year. When used with related disclosures and information in the other financial statements, the information in this *Statement* should help readers assess the District's ability to generate future net cash flows, its ability to meet its obligations as they come due, and its need for external financing. It also provides insight into the reasons for differences between operating income and associated cash receipts and payments, and the effects of the District's financial position of its cash and non-cash investing for capital and related transactions during the years. This *Statement* answers questions such as sources of cash, uses of cash, and the change in the cash balance during the reporting periods.

Notes to the Basic Financial Statements. The notes provide additional information that is necessary to understand the data provided in the basic financial statements. The notes to the financial statements are included immediately following the *Basic Financial Statements* and can be found as listed in the table of contents.

In addition to the *Basic Financial Statements* and accompanying notes, this report also presents *Required Supplementary Information,* which includes the schedule of the District's proportionate share of the net pension liability, schedule of pension contributions, and the schedule of funding progress on the other post-employment benefit (OPEB) plan. *Required Supplementary Information* can be found as listed on the table of contents.

FINANCIAL ANALYSIS OF THE DISTRICT

The following condensed schedules contain a summary of financial information that was taken from the *Basic Financial Statements,* to assist readers in assessing the District's overall financial position and operating results.

Condensed Statements of Net Position

	2022	2021	2020
Assets			
Current assets	$ 91,245,836	$ 83,982,146	$ 71,396,990
Non-current assets	2,521,798	2,777,174	434,054
Capital assets	120,835,111	114,566,656	113,615,348
Total assets	214,602,745	201,325,976	185,446,392
Deferred outflows of resources	1,893,038	886,034	972,446
Liabilities			
Current liabilities	6,737,608	5,635,273	5,131,804
Non-current liabilities	4,534,973	3,469,764	4,767,988
Total liabilities	11,272,581	9,105,037	9,899,792
Deferred inflows of resources	1,023,248	1,011,886	78,984
Net position			
Net investment in capital assets	120,796,822	114,502,869	113,615,348
Restricted	49,329,290	44,167,571	33,664,496
Unrestricted	34,073,842	33,424,647	29,160,218
Total net position	$ 204,199,954	$ 192,095,087	$ 176,440,062

Assets

2022 compared to 2021 Total assets were $214,602,745, reflecting an increase of $13,276,769 primarily due to the following:

- Current assets, comprised of restricted and unrestricted assets, increased by $7,263,690. This change is primarily reflective of the $7,065,571 in net cash provided by operating activities.

2021 compared to 2020 Total assets were $201,325,976, reflecting an increase of $15,879,584 primarily due to the following:

- Current assets, comprised of restricted and unrestricted assets, increased by $12,585,156. This change is primarily reflective of the $7,464,871 provided by operating activities and net capital contributions from developers of $7,873,578, less $3,568,156 for acquisition and construction of capital assets.

FINANCIAL ANALYSIS OF THE DISTRICT (Continued)

Liabilities

2022 compared to 2021 Total liabilities were $11,272,581, reflecting an increase of $2,167,544 primarily due to the following:

- The District's net pension liability increased by $2,133,607. In accordance with generally accepted accounting principles, the net pension liability is measured as the total pension liability, less the pension plan's fiduciary net position, using standard actuarial practices.
- Accounts payable increased by $619,628, mainly due to an increase of 777 acre-feet (AF) in imported water purchased at the end of the year as compared to the prior year, as well as increased construction activities.
- The District's net other post-employment benefits (OPEB) liability decreased by $1,019,365. In accordance with generally accepted accounting principles, the net OPEB liability is measured as the total OPEB liability, less the OPEB plan's fiduciary net position, using standard actuarial practices. The primary reason for the decrease was the increase in the discount rate used to measure the liability, from 2.16% in 2021 to 4.44% in 2022, a result of the District prefunding the plan through the CalPERS California Employees' Retiree Benefit Trust (CERBT).

2021 compared to 2020 Total liabilities were $9,105,037, reflecting a decrease of $794,755 primarily due to the following:

- The District's net pension liability decreased by $1,494,857. In accordance with Governmental Accounting Standards Board (GASB) statement number 68 Accounting and Financial Reporting for Pensions, the net pension liability is measured as the total pension liability, less the pension plan's fiduciary net position, using standard actuarial practices.
- Accounts payable increased by $475,988, mainly due to increases in power costs at the District's pumping plants. In addition to rate increases, Southern California Edison (SCE) redefined daily "peak" hours. Those hours and the higher rates associated with them were shifted away from the 1:00 p.m. to 5:00 p.m. period, to 4:00 p.m. to 9:00 p.m.

Net Position

2022 compared to 2021 Total net position was $204,199,954 reflecting an increase of $12,104,867.

- The largest portion of the District's net position, its investment in capital assets, was $120,796,822 (59.16%) at the end of 2022, an increase of $6,293,953 from the prior year. Investment in capital assets reflects its investment in land, transmission and distribution systems, reservoirs, tanks, pumps, buildings and structures, and equipment and vehicles, net of depreciation. The District uses its capital assets to provide water service to the residents of Beaumont, Cherry Valley, and some portions of Calimesa. As such, these assets are not available for future spending.
- The restricted portion of net position was $49,329,290 (24.16%), an increase of $5,161,719 from the prior year. Restricted net position is subject to external restrictions on its use, such as for future infrastructure construction.

FINANCIAL ANALYSIS OF THE DISTRICT (Continued)

Net Position (continued)

- The remaining unrestricted net position of $34,073,842 (16.68%), an increase of $649,195, is designated according to Board policy to meet the ongoing needs of the District. See Note 12 for more details on the District's net position.

2021 compared to 2020 Total net position was $192,095,087 reflecting an increase of $15,655,025.

The details of both increases were discussed in the Financial Highlights section on page 16.

Condensed Statements of Revenues, Expenses and Changes in Net Position

	2022	2021	2020
Operating revenues			
Metered water sales	$ 6,102,822	$ 5,838,776	$ 5,332,496
Water service charges	4,848,032	4,303,343	3,893,907
Water importation pass-through charges	3,994,823	3,918,607	3,951,457
Water pumping power pass-through charges	2,331,222	1,854,589	1,820,448
Development and installation charges	1,153,264	857,886	712,920
Other revenue	579,644	214,127	179,339
Non-operating revenues	309,559	855,497	1,044,164
Total revenues	19,319,366	17,842,825	16,934,731
Operating expenses	15,372,783	13,161,950	16,387,388
Non-operating expenses	1,569	2,074	-
Total expenses	15,374,352	13,164,024	16,387,388
Income (loss) before contributions	3,945,014	4,678,801	547,343
Capital contributions	8,159,853	10,976,224	3,725,998
Change in net position	12,104,867	15,655,025	4,273,341
Beginning net position	192,095,087	176,440,062	172,166,721
Ending net position	$ 204,199,954	$ 192,095,087	$ 176,440,062

Operating Revenues and Expenses

2022 compared to 2021

Total operating revenues of $19,009,807 increased by $2,022,479 primarily due to the following:

- Metered water sales and the corresponding water importation charges and water pumping pass-through charges totaling $12,428,867 increased by $816,895. This increase was primarily due to the January 1, 2022 increase in the volumetric rates for most class types.
- Development and installation charges of $1,153,264 increased by $295,378, mainly due to a slight upturn in development-driven activities.

FINANCIAL ANALYSIS OF THE DISTRICT (Continued)

Operating Revenues and Expenses (continued)

- Water service charges of $4,848,032 increased by $544,689, primarily due to the January 1, 2022 increase in the bi-monthly service charge, combined with 4% growth in new service connections. The service charge is collected to pay for the costs of service associated with operations, like pipe and system maintenance, capital projects, distribution, meters, and service.

Total operating expenses of $15,372,783 increased by $2,210,833 primarily due to the following:

- Salaries and employee benefits expenses of $5,657,557 increased by $1,094,005 as the District implemented wage increases in accordance with a classification and compensation study completed early in 2022.
- The District's year-end calculation of pension expense required by GASB statement number 68 increased by $699,761 to $210,204 from a prior year credit of ($489,557). This calculation is required each year and can be volatile as it involves complex actuarial assumptions and factors.

2021 compared to 2020

Total operating revenues of $16,987,328 increased by $1,096,761 primarily due to the following:

- Metered water sales and the corresponding water importation charges and water pumping pass-through charges totaling $11,611,972 increased by $507,571. This increase was primarily due to the January 1, 2021 increase in the volumetric rates for most class types.
- Development and installation charges of $857,886 increased by $144,966, mainly due to a slight upturn in development-driven activities.
- Water service charges of $4,303,343 increased by $409,436, primarily due to the January 1, 2021 increase in the bi-monthly service charge, combined with 2% growth in new service connections. The service charge is collected to pay for the costs of service associated with operations, like pipe and system maintenance, capital projects, distribution, meters, and service.

Total operating expenses of $13,161,950 decreased by $3,225,438 primarily due to the following:

- Purchases of imported water totaling $1,163,484 decreased by $3,227,511 as the State of California experienced a second consecutive exceptionally dry water year, contributing to severe drought across the southwest. Water supplies were not as readily available, and the State Water Project final allocation for the 2020-2021 water year was 20%.

FINANCIAL ANALYSIS OF THE DISTRICT (Continued)

Capital Assets

	Balance December 31, 2022	Balance December 31, 2021	Balance December 31, 2020
Land	$ 7,721,730	$ 7,721,730	$ 7,721,730
Construction in progress	6,649,853	1,986,751	1,911,613
Transmission and distribution system	68,637,303	66,335,425	65,208,110
Structures and improvements	12,948,805	13,209,809	13,381,149
Reservoirs and tanks	14,353,547	14,783,668	15,263,602
Pumping and telemetry equipment	9,900,224	9,951,882	9,607,904
Vehicles and equipment	586,648	514,271	521,240
Right-to-use	37,001	63,120	-
Capital assets, net	$ 120,835,111	$ 114,566,656	$ 113,615,348

The District's investment in capital assets includes land, transmission and distribution systems, buildings and structures, reservoirs, tanks, pumps, equipment and vehicles, and construction in progress.

2022 compared to 2021 The District's investment in capital assets, net of accumulated depreciation and amortization, was $120,835,111, an increase of $6,268,455. The increase resulted mainly from the following significant capital additions, offset by current year depreciation/amortization of $3,175,139:

- Well pumping equipment, including replacement, redesign, and rehabilitation of several well facilities totaling $316,156.
- Developer donated water systems totaling $978,470 and pipeline replacements amounting to $1,498,522.
- Installations of new and retrofitted radio read-capable meters amounting to $2,436,297 as the District continued its grant-funded AMR/AMI Deployment project.
- Replacements, improvements, and additions to District sites totaling $197,443.
- Machinery and equipment purchases totaling $294,429.
- Construction activities totaling $3,659,963 related to the MDP Line 16 storm drain and associated pipeline project.

FINANCIAL ANALYSIS OF THE DISTRICT (Continued)

2021 compared to 2020 The District's investment in capital assets, net of accumulated depreciation, was $114,503,536, an increase of $888,188. The increase resulted mainly from the following significant capital additions, offset by current year depreciation/amortization of $2,947,481:

- Well pumping equipment, including replacement and purchase of spare motors of $668,970.
- Developer donated water systems totaling $324,740 and replacement of a major pipeline in the amount of $272,226.
- Installations of new and retrofitted radio read-capable meters amounting to $2,104,551 as the District continued its grant-funded AMR/AMI Deployment project.
- Replacements, improvements, and additions to District sites totaling $155,466.
- Machinery and equipment purchases totaling $140,318.

New meter installations include the cost of employee labor, as well as meter parts. Meters are currently replaced every 10-15 years as part of the District's meter change out program. More information on the District's capital assets activity for the years ending December 31, 2022 and 2021 can be found in Note 5 of this report.

NEXT YEAR'S BUDGET AND RATES

Fiscal Year 2023 Budget

The District's Board of Directors and management considered many factors when setting the fiscal year 2023 budget, user fees, and charges.

	Actual Fiscal Year 2022	Budget Fiscal Year 2023	Dollar Change	Total Percent Change
Operating revenues	$ 19,009,807	$ 19,291,000	$ 281,193	1.5%
Non-operating revenues	309,559	1,318,000	1,008,441	325.8%
Total revenues	19,319,366	20,609,000	1,289,634	6.7%
Operating expenses	15,372,783	22,941,000	7,568,217	49.2%
Non-operating expenses	1,569	-	(1,569)	-100.0%
Total expenses	15,374,352	22,941,000	7,566,648	49.2%
Income (loss) before contributions	3,945,014	(2,332,000)	(6,277,014)	-159.1%
Capital contributions	8,159,853	1,484,000	(6,675,853)	-81.8%
Change in net position	12,104,867	(848,000)	(12,952,867)	-107.0%
Net position, beginning of period	192,095,087	204,199,954	12,104,867	6.3%
Net position, end of period	$ 204,199,954	$ 203,351,954	$ (848,000)	-0.4%

NEXT YEAR'S BUDGET AND RATES (Continued)

Water Rates and Charges

The Board of Directors approved proposed changes to water rates and service charges following a public hearing on February 27, 2020, after a seven-month evaluation by an independent financial expert who studied the then-current rate structures and cost of service, balancing revenue needs with mitigating rate increases for customers. The study revealed the need for new rates and charges based on increasing operating, maintenance and capital replacement costs, which went into effect on March 1, 2020, with changes effective again on January 1, 2021, 2022, 2023, and 2024.

The Board of Directors approved an update to the pass-through Power Charge from SCE that took effect on October 1, 2021. The update to the pass-through charge from $.32 to $.42 per unit of water reflected the increased cost of electricity required to pump water.

Requests for Information

This financial report is designed to provide a general overview of the District's finances and to demonstrate accountability and stewardship over the money it receives. Questions regarding the content provided in this report or requests for additional information should be addressed to the Director of Finance and Administration, Beaumont-Cherry Valley Water District, 560 Magnolia Avenue, Beaumont, CA, 92223.

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Basic Financial Statements

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Beaumont-Cherry Valley Water District

Statements of Net Position
December 31, 2022 with Comparative Information as of December 31, 2021

	2022	2021
ASSETS		
Current assets:		
Cash and investments (Note 2)	$ 32,559,900	$ 32,901,406
Restricted cash and investments - funds held for others (Note 2)	4,657,578	4,252,331
Restricted cash and investments - capital commitments (Note 2)	46,569,828	40,921,375
Interest receivable	594,799	59,978
Accounts receivable, net of allowance for uncollectible accounts (Note 3)	4,438,133	3,734,439
Notes receivable (Note 4)	3,719	2,971
Restricted notes receivable (Note 4)	251,549	486,735
Grants receivable	104,725	348,212
Inventories	1,655,715	985,242
Prepaid items	409,890	289,457
Total current assets	91,245,836	83,982,146
Noncurrent assets:		
Notes receivable (Note 4)	13,885	17,713
Restricted notes receivable (Note 4)	2,507,913	2,759,461
Capital assets, net (Note 5)	120,835,111	114,566,656
Total noncurrent assets	123,356,909	117,343,830
Total assets	214,602,745	201,325,976
DEFERRED OUTFLOWS OF RESOURCES		
OPEB related (Note 11)	366,619	411,836
Pension related (Note 13)	1,526,419	474,198
Total deferred outflows of resources	1,893,038	886,034
LIABILITIES		
Current liabilities:		
Accounts payable and other accrued liabilities (Note 7)	1,726,948	1,107,320
Customer account credit balances (Note 8)	235,078	279,670
Customer deposits payable	331,953	299,373
Unearned revenues (Note 9)	4,090,547	3,673,288
Current portion of long-term liabilities:		
Lease liability (Note 6)	28,402	25,498
Compensated absences (Note 10)	324,680	250,124
Total current liabilities	6,737,608	5,635,273
Noncurrent liabilities:		
Lease liability (Note 6)	9,887	38,289
Compensated absences (Note 10)	73,942	94,573
Net OPEB liability (Note 11)	1,218,158	2,237,523
Net pension liability (Note 13)	3,232,986	1,099,379
Total noncurrent liabilities	4,534,973	3,469,764
Total liabilities	11,272,581	9,105,037
DEFERRED INFLOWS OF RESOURCES		
OPEB related (Note 11)	924,597	42,053
Pension related (Note 13)	98,651	969,833
Total deferred inflows of resources	1,023,248	1,011,886
NET POSITION (Note 12)		
Net investment in capital assets	120,796,822	114,502,869
Restricted		
Capital commitments	46,569,828	40,921,375
Notes receivable	2,759,462	3,246,196
Unrestricted	34,073,842	33,424,647
Total net position	$ 204,199,954	$ 192,095,087

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

Beaumont-Cherry Valley Water District

Statements of Revenues, Expenses and Changes in Net Position
For the Year Ended December 31, 2022 with Comparative Information for the year ended December 31, 2021

	2022	2021
OPERATING REVENUES		
Metered water sales	$ 6,102,822	$ 5,838,776
Water service charges	4,848,032	4,303,343
Water importation pass-through charges	3,994,823	3,918,607
Water pumping power pass-through charges	2,331,222	1,854,589
Development and installation charges	1,153,264	857,886
Other revenue	579,644	214,127
Total operating revenues	19,009,807	16,987,328
OPERATING EXPENSES		
Salaries and employee benefits	5,657,557	4,563,552
Pension expense (credit)	210,204	(489,557)
Energy expenses	2,653,152	2,470,785
Water purchases	708,624	1,163,484
Administration	714,778	613,685
Operations	766,180	578,611
Maintenance and repairs	992,346	726,088
Depreciation and amortization	3,175,139	2,947,481
Insurance	144,045	108,645
Professional fees	332,569	462,675
Other expenses	18,189	16,501
Total operating expenses	15,372,783	13,161,950
Operating Income	3,637,024	3,825,378
NONOPERATING REVENUES (EXPENSES)		
Investment earnings (losses)	(218,974)	108,532
Interest expense	(1,569)	(2,074)
Rental income	45,590	26,101
Other revenue	482,943	720,864
Total nonoperating revenues (expenses)	307,990	853,423
Income before contributions	3,945,014	4,678,801
CAPITAL CONTRIBUTIONS		
Donated capital assets	978,470	324,740
Capacity charges	7,181,383	10,651,484
Total capital contributions	8,159,853	10,976,224
Change in net position	12,104,867	15,655,025
Net position, beginning of year, as restated (Note 17)	192,095,087	176,440,062
Net position, end of year	$ 204,199,954	$ 192,095,087

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

Beaumont-Cherry Valley Water District

Statements of Cash Flows
For the Year Ended December 31, 2022 with Comparative Information for the year ended December 31, 2021

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers	$ 16,934,794	$ 15,689,198
Receipts from developers (unrestricted)	1,099,932	1,091,911
Other receipts	1,110,835	971,380
Payments to employees for salaries and benefits	(5,602,694)	(4,426,006)
Payments to suppliers and service providers	(6,509,876)	(5,690,972)
(Refund)/receipt of customer deposits	32,580	(145,290)
Net cash provided by operating activities	7,065,571	7,490,221
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Amounts due to (from) grantor	243,487	(348,212)
Net cash provided (used) by noncapital financing activities	243,487	(348,212)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Acquisition and construction of capital assets	(8,484,119)	(3,568,156)
Principal paid on leases	(25,498)	(23,275)
Interest paid on leases	(1,569)	(2,075)
Capital contributions	7,181,383	10,651,484
Receipts from notes	486,734	60,694
Issuance of new notes	-	(2,838,600)
Net cash provided (used) by capital and related financing activities	(843,069)	4,280,072
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest received	588,199	249,743
Realized loss on investments	(1,341,994)	(109,663)
Net cash provided (used) by investing activities	(753,795)	140,080
Net increase in cash and cash equivalents	5,712,194	11,562,161
Cash and investments, beginning of year	78,075,112	66,512,951
Cash and investments, end of year	$ 83,787,306	$ 78,075,112
Reconciliation to the Statement of Net Position:		
Cash and investments	$ 32,559,900	$ 32,901,406
Restricted cash and investments - funds held for others	4,657,578	4,252,331
Restricted cash and investments - capital commitments	46,569,828	40,921,375
Total cash and investments	$ 83,787,306	$ 78,075,112

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

Beaumont-Cherry Valley Water District

Statements of Cash Flows, Continued
For the Year Ended December 31, 2022 with Comparative Information for the year ended December 31, 2021

	2022	2021
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating income	$ 3,637,024	$ 3,823,304
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation/amortization expense	3,175,139	2,947,481
Construction in progress abandoned	18,995	81,169
Other income	482,943	720,864
Rental income	45,590	28,176
(Increase) decrease in accounts receivable	(703,694)	(177,873)
(Increase) decrease in notes receivable	3,080	10,451
(Increase) decrease in inventories	(670,473)	(62,271)
(Increase) decrease in prepaid items	(120,433)	(41,852)
(Increase) decrease in deferred outflows of resources	(1,007,004)	86,412
Increase (decrease) in accounts payable and other accrued liabilities	619,628	475,988
Increase (decrease) in customer account credit balances	(44,592)	(157,033)
Increase (decrease) in customer deposits payable	32,580	(145,290)
Increase (decrease) in unearned revenues	417,259	297,723
Increase (decrease) in compensated absences	53,925	(11,227)
Increase (decrease) in other post-employment benefit obligations	(1,019,365)	176,154
Increase (decrease) in net pension liability	2,133,607	(1,494,857)
Increase (decrease) in deferred inflows of resources	11,362	932,902
Total adjustments	3,428,547	3,666,917
Net cash provided by operating activities	$ 7,065,571	$ 7,490,221
Schedule of non-cash investing and capital and related financing activities		
Capital contributions - donated capital assets	$ 978,470	$ 324,740

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity and Basis of Presentation

The Beaumont-Cherry Valley Water District (District) is a special-purpose government district supplying and distributing water to over 60,000 people in the City of Beaumont, the community of Cherry Valley, and a small portion of the City of Calimesa. The District is governed by a five-member Board of Directors who serve overlapping four-year terms. The financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP), as applied to enterprise funds. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District solely operates as a special-purpose government which means it is only engaged in business-type activities; accordingly, activities are reported in the District's proprietary fund.

B. Measurement Focus and Basis of Accounting

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

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

C. Cash and Cash Equivalents

The District's cash and cash and cash equivalents are considered to be cash on hand, demand deposits and investments with maturities less than 90 days. Therefore, for purposes of the statement of cash flows, the District considers the cash and investment balance to be cash and cash equivalents.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Restricted Cash and Investments

Restricted cash and investments are cash and investments that are segregated and can only be used for specific purposes. The District's restricted cash and investments consist of funds held for others, including refundable or prepaid customer deposits. The District also restricts cash and investments for capital commitments in the amount of developer capacity charges collected during the year to ensure that funds are set aside to provide for the expansion of the domestic and non-potable water system.

Please refer to *Note 2 - Cash and Investments* for additional details.

E. Inventories and Prepaid Items

Inventories are stated at cost using the average-cost method, and consist of materials used in construction and maintenance of the water system.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. The costs of the prepaid items are recorded as expenses when consumed rather than when purchased.

F. Capital Assets

Capital assets purchased or constructed are carried at historical cost. Constructed costs include labor, materials and construction period interest expense (net of interest income, where applicable). The capitalization threshold is $5,000. Contributed assets are stated at estimated acquisition value at the time received by the District. Land and construction in progress are not depreciated. Depreciation on the other assets is calculated on the straight-line method over the following estimated useful lives of the assets:

Pump House Structures	25 to 40 years
Well Casings & Development	10 to 40 years
Pumping Equipment	10 to 50 years
Chlorinators	15 to 30 years
Reservoirs & Tanks	15 to 50 years
Telemetering Equipment	10 to 20 years
Transmission & Distribution Mains	40 to 75 years
Meters & Meter Services	10 to 15 years
Fire Hydrants	30 to 50 years
Structures & Improvements	10 to 75 years
Office Furniture & Equipment	3 to 20 years
Automobile Equipment:	
Vehicles	5 to 15 years
Heavy Equipment	7 to 15 years
Light Equipment	5 to 7 years
General Equipment	5 to 15 years

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Capital Assets (continued)

Please refer to *Note 5 - Capital Assets* for additional details.

G. Intangible Assets

Intangible right to use assets are related to equipment or real property that the District has obtained the right to utilize for a specified period of time through the use of a lease agreement. The life of the right to use asset is for the same period as the lease and amortized on a straight-line basis over that period.

H. Unearned Revenues

Unearned revenues arise when resources are received by the District before revenues are earned, as when developers pay in advance for services to be provided by the District at a later date. When the District has provided the services, the associated amounts will be recognized as revenue.

Please refer to *Note 9 - Unearned Revenues* for additional details.

I. Compensated Absences

Vacation

The District's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment upon separation from the District. An employee may also request to buy back vacation hours as desired during the year but must request a minimum of 10 hours per buyback, and must have a minimum remaining balance of 40 hours of vacation leave accrual after the purchase of said vacation hours for the calendar year. The liability for such leave is reported as an expense when incurred.

Sick Leave

All full-time, regular employees not using any sick leave for twelve consecutive months can convert their twelve accrued 8-hour sick days to cash at the rate of two accrued days for 8 hours paid at their regular hourly rate. Upon retirement or death, all employees or their beneficiaries are entitled to receive a pay-out of 50% of all accumulated sick leave. Accumulated sick leave dissolves when employees separate from the District in any other manner.

Please refer to *Note 10 - Compensated Absences* for additional details.

J. Use of Estimates

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Uncollectible Accounts

The District provides an allowance for doubtful accounts for all accounts deemed uncollectible. Any unpaid debt is deemed a lien against the real property to which service is rendered in accordance with applicable law.

Please refer to Note 3 - *Accounts Receivable* for additional detail.

L. Use of Restricted Resources

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

M. Credit/Market Risk

The District provides water services to local residents, commercial, industrial, irrigation and construction customers. As part of normal operating practices, credit is granted to residential, commercial, industrial, and irrigation customers on a secured basis and to construction customers on an unsecured basis.

N. Fair Value Measurement

The definition of *fair value* is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

O. Pensions

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

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used.

Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Measurement Period	January 1 to December 31, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

P. Other Postemployment Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows/inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's plan and additions to/deductions from the OPEB's Plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Measurement Period	January 1 to December 31, 2022

Q. Prior Year Data

Selected information regarding the prior year has been included in the accompanying financial statements. This information has been included for comparison purposes only and does not represent a complete presentation in accordance with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the District's prior year financial statements from which this selected financial information was derived.

R. Reclassifications

Certain reclassifications have been made to prior year's balance to conform to classifications used in 2022.

NOTE 2 – CASH AND INVESTMENTS

Cash and investments as of December 31 are classified in the accompanying financial statements as follows:

Description	2022	2021
Cash and investments	$ 32,559,900	$ 32,901,406
Restricted cash and investments - funds held for others	4,657,578	4,252,331
Restricted cash and investments - capital commitments	46,569,828	40,921,375
Total cash and investments	$ 83,787,306	$ 78,075,112

NOTE 2 – CASH AND INVESTMENTS (Continued)

Cash and investments as of December 31 consist of the following:

Description	2022	2021
Cash on hand (petty cash and change drawers)	$ 1,400	$ 1,400
Demand deposits (cash in bank)	15,279,590	9,419,447
Investments	68,506,316	68,654,265
Total cash and investments	$ 83,787,306	$ 78,075,112

Investments Authorized by the California Government Code and the District's Investment Policy

The table below identifies the investment types that are authorized for the District by the California Government Code and the District's policy, where more restrictive. The table also identifies certain provisions of the California Government Code that address interest rate risk, credit risk, and concentration of credit risk.

Authorized Investment Type	Maturity Limit	Maximum Specified % of Portfolio
Municipal debt	5 years	None
US Treasury obligations	5 years	None
Supranational obligations	5 years	20%
Pass-through securities	5 years	20%
US Agency obligations	5 years	None
Bankers acceptances	180 days	40%
Commercial paper	270 days	25%
Negotiable certificates of deposit	5 years	30%
Placement service certificates of deposit	5 years	50%
Repurchase agreements	1 year	10%
Medium term notes	5 years	30%
Mutual funds and money market	N/A	20%
Collateralized bank deposits	N/A	None
Local Government Investment Funds	N/A	None
Local Agency Investment Fund (LAIF)	N/A	$75 M

NOTE 2 – CASH AND INVESTMENTS (Continued)

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

The District's investment policy follows the California Government Code as it relates to limits on investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

The District's investments as of December 31, 2022 were as follows:

		Maturity		
Investment Type	Fair Value	Less than 1 year	>1 to 3 years	>3 to 5 years
LAIF	$ 32,040,994	$ 32,040,994	$ -	$ -
Asset backed securities	2,678,252	-	1,477,917	1,200,335
Money market fund	70,747	70,747	$ -	$ -
Supranational	357,146	-	357,146	-
US Agency	4,780,916	2,011,425	2,769,491	-
Collateralized mortgage obligations	2,959,787	772,856	2,186,931	-
US Treasury	15,558,005	3,881,525	11,676,480	-
Corporate notes	10,060,469	391,909	8,723,747	944,813
Total investments	$ 68,506,316	$ 39,169,456	$ 27,191,712	$ 2,145,148

The District's investments as of December 31, 2021 were as follows:

		Maturity		
Investment Type	Fair Value	Less than 1 year	>1 to 3 years	>3 to 5 years
CalTRUST	$ 36,843,805	$ 36,843,805	$ -	$ -
LAIF	31,810,460	31,810,460	-	-
Total investments	$ 68,654,265	$ 68,654,265	$ -	$ -

NOTE 2 – CASH AND INVESTMENTS (Continued)

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's asset backed securities, US Agency securities, money market funds, supranational securities, and the collateralized mortgage obligations are all rated AAA/AA+. The Districts corporate notes investments are all rated at least A/A-.

Concentration of Credit Risk

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. There were no investments in any one issuer that represents 5% or more of the District's investments. Investments guaranteed by the U.S. government and investments in mutual funds and external investment pools are excluded from this requirement.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies.

California law also allows financial institutions to secure deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits. The District may waive collateral requirements for deposits which are fully insured by federal depository insurance.

As of December 31, 2022 and 2021, the District had deposits with financial institutions of $15,834,274 and $9,212,045, respectively, in excess of federal depository insurance limits and subject to custodial credit risk as described above. These deposits are collateralized 110% (as described above) by the bank.

NOTE 2 – CASH AND INVESTMENTS (Continued)

Investment in State Investment Pool

The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. LAIF is a governmental investment pool managed and directed by the California State Treasurer and is not registered with the Securities and Exchange Commission. An oversight committee comprised of California State officials and various participants provide oversight to the management of the fund. The daily operations and responsibilities of LAIF fall under the auspices of the State Treasurer's office. The fair value of the District's investment in this pool is reported in the accompanying financial statements, at amounts based upon the District's pro-rata share of the fair value provided by LAIF, for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. Accordingly, under the fair value hierarchy, the measurement of the District's investment is based on uncategorized inputs not defined as Level 1, Level 2, or Level 3 inputs. Further information about LAIF is available on the California State Controller's website: www.treasurer.ca.gov/pmia-laif/.

CalTRUST

The District is a voluntary participant in CalTRUST, a Joint Exercise Powers Agreement of the Investment Trust of California. The principal executive office is located at 1100 K Street, Suite 1010, Sacramento, California 95814. CalTRUST is subject to the California Joint Exercise of Powers Act. Each participant in CalTRUST must be a California Public Agency. The purpose of CalTRUST is to consolidate investment activities of its participants and thereby reduce duplication, achieve economies of scale and carry out coherent and consolidated investment strategies through the issuance of shares of beneficial interest in investments purchased by CalTRUST.

The two funds the District has invested in are the short-term and medium-term fund. The short-term fund has a targeted portfolio duration of 0 to 2 years and medium-term fund has a targeted portfolio duration of 1 ½ to 3 ½ years. Investment strategies are to attain as high as a level of current income as is consistent with the preservation of principal.

The fair value of the District's investment in CalTRUST is based upon the net asset value (NAV) of shares held by the District at year-end. The net asset value per share is computed by dividing the total value of the securities and other assets, less any liabilities, by the total outstanding shares. Liabilities include all accrued expenses and fees, including expenses of the trust.

The fair value of CalTRUST portfolio securities is determined on the basis of the market value of such securities, or, if market quotations are not readily available, at fair value under the guidelines established by the trustees. Investments with short remaining maturities may be valued at amortized cost which the CalTRUST Board has determined to equal fair value.

NOTE 2 – CASH AND INVESTMENTS (Continued)

Fair Value Measurements

Generally accepted accounting principles establish a fair value hierarchy consists of three broad levels: Level 1 inputs consist of quoted prices (unadjusted) for identical assets and liabilities in active markets that a government can access at the measurement date, Level 2 inputs consist of inputs other than quoted prices that are observable for an asset or liability, either directly or indirectly, that can include quoted prices for similar assets or liabilities in active or inactive markets, or market-corroborated inputs, and Level 3 inputs have the lowest priority and consist of unobservable inputs for an asset or liability.

US Agencies, US Treasuries, supranationals, corporate notes, collateralized mortgage obligations, and asset backed securities are valued using a variety of techniques such as matrix pricing, market corroborated pricing inputs such as yield curves and indices, and other market-related data and are classified in Level 2 of the fair value hierarchy. All other investments are not subject to the fair value hierarchy.

NOTE 3 – ACCOUNTS RECEIVABLE

Water Sales and Services are reported net of uncollectible amounts based on actual collections as of the date of the statements. The General Manager or their designee is authorized to file a lien against real property serviced with the Assessor-Clerk-Recorder of the County of Riverside for any charges 60 days past due. The amount of charges of unpaid bills are included as a lien against the debtor's property until the unpaid charges are collected and the account is brought current. Other receivables, those billings outside of the normal water sales and services billings, include items such as damages to District property and rental of District property. Amounts not expected to be collected within the next year have been included in the allowance for uncollectible accounts. Developer receivables are those receivables due from developers for development activity that has exceeded deposits collected to-date. The amount included in the allowance for uncollectible accounts is an estimate based on other refundable accounts held for the developer that the District feels they can use to negotiate settlement on balances due to the District. Amounts are aggregated into a single accounts receivable (net of allowance for uncollectible) amount on the financial statements.

The detail of the receivables, including applicable allowances for uncollectible amounts as of December 31, 2022 is as follows:

	Water Sales and Services	Other	Developer	Total
Receivables	$ 3,403,380	$ 342,873	$ 961,070	$ 4,707,323
Less: allowance for uncollectible accounts	-	-	(269,190)	(269,190)
Net receivables	$ 3,403,380	$ 342,873	$ 691,880	$ 4,438,133

NOTE 3 – ACCOUNTS RECEIVABLE (Continued)

On March 4, 2020, the Governor's Office issued executive order N-42.20. This order prohibits water agencies from discontinuing water service for non-payment (both residential and businesses). The order explicitly states that "nothing in this Order eliminates the obligation of water customers to pay for water service, prevents a water system from charging a customer for such service, or reduces the amount a customer already may owe to a water system." On June 30, 2021 the Governor's Office issued executive order N-08.21. This order establishes that executive order N-42.20 shall expire as of September 30, 2021. Since the District has the power to lien properties for delinquent payments now that N-42.20 is lifted, it feels water sales and services receivables will be fully collected.

The detail of the receivables, including applicable allowances for uncollectible amounts, as of December 31, 2021 is as follows:

	Water Sales and Services	Other	Developer	Total
Receivables	$ 3,170,698	$ 13,932	$ 818,999	$ 4,003,629
Less: allowance for uncollectible accounts	-	-	(269,190)	(269,190)
Net receivables	$ 3,170,698	$ 13,932	$ 549,809	$ 3,734,439

NOTE 4 – NOTES RECEIVABLE

In 2003, the Bonita Vista Mutual Water Company (Bonita Vista) started the annexation process to join the District. The annexation agreement called for the District to install a new water delivery system. The property owners/shareholders in Bonita Vista were responsible for 1/100th of the costs of construction of the new system, at $5,500 per meter. The notes are payable over 20 years at a variable interest rate calculated annually at 1.5 percent above the LAIF interest rate. The notes are due to mature as of February 15, 2028.

The District has entered into various agreements with the developers of the Fairway Canyon Community Association (Fairway Canyon) for payment of the new water component of the water main extension and capacity charges. The notes are payable over 10 years at an annual interest rate of 10 percent.

Amounts due from Bonita Vista and Fairway Canyon are separated into current and non-current portions on the *Statement of Net Position*.

NOTE 4 – NOTES RECEIVABLE (Continued)

The detail of the notes, including applicable allowances for uncollectible amounts as of December 31, 2022 is as follows:

	Notes Receivable	Restricted Notes Receivable	
	Bonita Vista	Fairway Canyon	Total
Current	$ 3,719	$ 251,549	$ 255,268
Non-current	13,885	2,507,913	2,521,798
Total notes receivable	$ 17,604	$ 2,759,462	$ 2,777,066

The detail of the notes, including applicable allowances for uncollectible amounts as of December 31, 2021 is as follows:

	Notes Receivable	Restricted Notes Receivable	
	Bonita Vista	Fairway Canyon	Total
Current	$ 2,971	$ 486,735	$ 489,706
Non-current	17,713	2,759,461	2,777,174
Total notes receivable	$ 20,684	$ 3,246,196	$ 3,266,880

NOTE 5 – CAPITAL ASSETS

The following table summarizes capital asset activity during the year ended December 31, 2022:

	Beginning Balance	Additions	Deletions	Transfers	Ending Balance
Capital assets, not being depreciated					
Land	$ 7,721,730	$ -	$ -	$ -	$ 7,721,730
Construction in progress	1,986,751	8,391,392	(18,995)	(3,709,295)	6,649,853
Total capital assets, not being depreciated	9,708,481	8,391,392	(18,995)	(3,709,295)	14,371,583
Capital assets, being depreciated:					
Transmission and distribution system	87,205,721	984,999	-	3,098,709	91,289,429
Structures and improvements	18,279,713	72,708	-	-	18,352,421
Reservoirs and tanks	22,546,667	-	-	-	22,546,667
Pumping and telemetry equipment	14,460,271	13,490	-	316,157	14,789,918
Vehicles and equipment	2,685,084	-	(230,246)	294,429	2,749,267
Total capital assets, being depreciated	145,177,456	1,071,197	(230,246)	3,709,295	149,727,702
Less accumulated depreciation for:					
Transmission and distribution system	(20,870,296)	(1,781,830)	-	-	(22,652,126)
Structures and improvements	(5,069,904)	(333,712)	-	-	(5,403,616)
Reservoirs and tanks	(7,762,999)	(430,121)	-	-	(8,193,120)
Pumping and telemetry equipment	(4,508,389)	(381,305)	-	-	(4,889,694)
Vehicles and equipment	(2,170,813)	(222,052)	230,246	-	(2,162,619)
Total accumulated depreciation	(40,382,401)	(3,149,020)	230,246	-	(43,301,175)
Right-to-use assets being amortized					
Buildings	87,062	-	-	-	87,062
Less accumulated amortization for:					
Buildings	(23,942)	(26,119)	-	-	(50,061)
Total capital assets, being depreciated/amortized, net	104,858,175	(2,103,942)	-	3,709,295	106,463,528
Capital assets, net	$ 114,566,656	$ 6,287,450	$ (18,995)	$ -	$ 120,835,111

In the year 2022 $18,995 of CIP projects were deemed not viable and abandoned.

NOTE 5 – CAPITAL ASSETS (Continued)

The following table summarizes capital asset activity during the year ended December 31, 2021:

	Beginning Balance	Additions	Deletions	Transfers	Ending Balance
Capital assets, not being depreciated					
Land	$ 7,721,730	$ -	$ -	$ -	$ 7,721,730
Construction in progress	1,911,613	3,561,456	(81,169)	(3,405,149)	1,986,751
Total capital assets, not being depreciated	9,633,343	3,561,456	(81,169)	(3,405,149)	9,708,481
Capital assets, being depreciated:					
Transmission and distribution system	84,504,204	324,740	-	2,376,777	87,205,721
Structures and improvements	18,124,247	6,700	-	148,766	18,279,713
Reservoirs and tanks	22,546,667	-	-	-	22,546,667
Pumping and telemetry equipment	13,791,301	-	-	668,970	14,460,271
Vehicles and equipment	2,474,448	-	-	210,636	2,685,084
Total capital assets, being depreciated	141,440,867	331,440	-	3,405,149	145,177,456
Less accumulated depreciation for:					
Transmission and distribution system	(19,296,094)	(1,574,202)	-	-	(20,870,296)
Structures and improvements	(4,743,098)	(326,806)	-	-	(5,069,904)
Reservoirs and tanks	(7,283,065)	(479,934)	-	-	(7,762,999)
Pumping and telemetry equipment	(4,183,397)	(324,992)	-	-	(4,508,389)
Vehicles and equipment	(1,953,208)	(217,605)	-	-	(2,170,813)
Total accumulated depreciation	(37,458,862)	(2,923,539)	-	-	(40,382,401)
Right-to-use assets being amortized:					
Buildings	-	87,062	-	-	87,062
Less accumulated amortization for:					
Buildings	-	(23,942)	-	-	(23,942)
Total capital assets, being depreciated/amortized, net	103,982,005	(2,528,979)	-	3,405,149	104,858,175
Capital assets, net	$ 113,615,348	$ 1,032,477	$ (81,169)	$ -	$ 114,566,656

In the year 2021 $81,169 of CIP projects were deemed not viable and abandoned.

NOTE 6 – LEASE PAYABLE

For the year ended December 31, 2022, the financial statements include the adoption of GASB Statement No. 87, *Leases*. The primary objective of this statement is to enhance the relevance and consistency of information about governments' leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. For additional information, refer to the disclosures below.

As of January 1, 2021, the District entered into a lease agreement for commercial real estate. The lease is for 40 months. An interest rate of 3.0% was used. Monthly lease payments of $2,318 were due at the beginning of the lease with annual payment adjustments based on the US Consumer Price Index for Riverside County.

Lease payable activity for the year ended December 31, 2022, was as follows:

	Beginning balance	Additions	Deletions	Ending balance	Current Portion
Lease payable	$ 63,787	$ -	$ (25,498)	$ 38,289	$ 28,402

Lease payable activity for the year ended December 31, 2021, was as follows:

	Beginning balance	Additions	Deletions	Ending balance	Current Portion
Lease payable	$ -	$ 87,062	$ (23,275)	$ 63,787	$ 25,498

Future lease payments are as follows:

Year ending December 31,	Principal	Interest	Total
2023	$ 28,402	$ 767	$ 29,169
2024	9,887	62	9,949
Total	$ 38,289	$ 829	$ 39,118

NOTE 7 – ACCOUNTS PAYABLE AND OTHER ACCRUED LIABILITIES

Accounts payable and other accrued liabilities as of December 31 were as follows:

Description	2022	2021
Accounts payable	$ 1,541,326	$ 949,408
Salaries and employee benefits	172,420	82,821
Other	13,202	75,091
Total accounts payable and other accrued liabilities	$ 1,726,948	$ 1,107,320

NOTE 8 – CUSTOMER ACCOUNT CREDIT BALANCES

Credit balances on customer utility accounts are to be used against future billings or refunded upon request where funds have been on deposit for one year in a customer's account and there have been no delinquency payments on any of the customer's accounts with the District during that year. As of December 31, 2022 and 2021, the balance was $235,078 and $279,670, respectively.

NOTE 9 – UNEARNED REVENUES

Developers make payments in advance of the District providing services, including items such as meter installations, development plan checks and development inspections. As the District provides these services, revenues are recognized and the unearned revenues balance is reduced. As of December 31, 2022 and 2021, the balance was $4,090,547 and $3,673,288, respectively.

NOTE 10 – COMPENSATED ABSENCES

Compensated absences comprise unpaid vacation, sick, holiday and administrative leave, which is accrued as earned. The liability for compensated absences is determined annually.

The activity for the year ended December 31, 2022 was as follows:

Beginning Balance	Additions	Deletions	Ending Balance	Current Portion	Non-current Portion
$ 344,697	$ 418,755	$ (364,830)	$ 398,622	$ 324,680	$ 73,942

NOTE 10 – COMPENSATED ABSENCES (Continued)

The activity for the year ended December 31, 2021 was as follows:

Beginning Balance	Additions	Deletions	Ending Balance	Current Portion	Non-current Portion
$ 355,924	$ 311,446	$ (322,673)	$ 344,697	$ 250,124	$ 94,573

NOTE 11 – OTHER POST-EMPLOYMENT BENEFITS OBLIGATION

Plan Description

The District currently participates in an agent multiple employer plan. The District pays a portion of the cost of health insurance (including prescription drug benefits) as post-employment benefits to retired employees who satisfy the eligibility rules as required by CalPERS Health Program enrollment. The current District contribution is fixed at $474 per month. Spouses and surviving spouses are also eligible to receive benefits. Retirees may enroll in any medical plan available through the District's CalPERS Health Program, a cost-sharing multiple-employer medical coverage plan. The contribution requirements of eligible retired employees and the District are established and may be amended by the Board of Directors.

Employees Covered

As of the June 30, 2022 measurement date, the following numbers of participants were covered by the benefit terms under the Plan:

Active employees	43
Inactive employees or beneficiaries currently receiving benefits	5
Inactive employees entitled to, but not yet receiving benefits	1
Total	49

NOTE 11 – OTHER POST-EMPLOYMENT BENEFITS OBLIGATION (Continued)

Net OPEB Liability

The District's net OPEB liability was measured as of June 30, 2022 and the net OPEB liability used to calculate the total OPEB liability was determined by an actuarial valuation dated June 30, 2022, based on the following actuarial methods and assumptions:

Actuarial Assumptions	
Actuarial Valuation Date	June 30, 2022
Discount Rate	4.44% at June 30, 2022; 2.16% at June 30, 2021
General Inflation	2.50% annually
Mortality, Retirement, Disability, Termination	Based on CalPERS 2000-2019 Experience Study
Salary increases	Aggregate - 2.75% annually Merit - CalPERS 2000-2019 Experience Study
Medical Trend	Non-Medicare – 8.50% for 2024, decreasing to an ultimate rate of 3.45% in 2076 and later Non-Kaiser Medicare – 7.50% for 2024, decreasing to an ultimate rate of 3.45% in 2076 Kaiser Medicare – 6.25% for 2024, decreasing to an ultimate rate of 3.45% in 2076 and later

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Change in Assumptions

The discount rate was updated to reflect the District's prefunding. The discount rate changed from 2.16% in 2021 to 4.44% in 2022. In addition, the general inflation was changed to 2.50%. Certain demographic, medical trends and mortality assumptions were also updated.

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

	Target allocation CERBT-Strategy 3	Expected real Rate of return
Asset class component		
Global equity	23%	4.56%
Fixed income	51%	1.56%
TIPS	9%	-0.08%
Commodities	3%	1.22%
REITS	14%	4.06%
Assumed long-term rate of inflation		2.50%
Expected long-term net rate of return, rounded		5.25%

NOTE 11 – OTHER POST-EMPLOYMENT BENEFITS OBLIGATION (Continued)

Discount Rate

A discount rate of 4.44% was used in the valuation for measurement date June 30, 2022.

Changes in the OPEB Liability

The changes in the net OPEB liability for the Plan are as follows:

	(a) Total OPEB Liability	(b) Plan Fiduciary Net Position	(a) - (b) = (c) Net OPEB Liability
Balance at December 31, 2021 (6/30/21 measurement date)	$ 2,237,523	$ -	$ 2,237,523
Changes recognized for the measurement period:			
Service cost	151,696	-	151,696
Interest	51,156	-	51,156
Differences between expected and actual experience	(275,289)	-	(275,289)
Changes in assumptions	(697,367)	-	(697,367)
Contributions – employer	-	249,930	(249,930)
Net investment income	-	(193)	193
Benefit payments	(41,757)	(41,757)	-
Administrative expense	-	(176)	176
Net changes	(811,561)	207,804	(1,019,365)
Balance at December 31, 2022 (6/30/22 measurement date)	$ 1,425,962	$ 207,804	$ 1,218,158

Sensitivity of the net OPEB Liability to Changes in the Discount Rate

The following represents the total OPEB liability of the District if it were calculated using a discount rate one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2022:

December 31, 2022 (measurement date June 30, 2022)

	1% Decrease (3.44%)	Current Discount Rate (4.44%)	1% Increase (5.44%)
Net OPEB Liability	$ 1,431,046	$1,218,158	$ 1,043,586

NOTE 11 – OTHER POST-EMPLOYMENT BENEFITS OBLIGATION (Continued)

Sensitivity of the net OPEB Liability to Changes in the Discount Rate (Continued)

December 31, 2021 (measurement date June 30, 2021)

	1% Decrease (1.21%)	Current Discount Rate (2.21%)	1% Increase (3.21%)
Net OPEB Liability	$ 2,666,000	$2,237,523	$ 1,902,396

Sensitivity of the Net OPEB Liability to Changes in the Health Care Trend Rates

The following represents the total OPEB liability of the District if it were calculated using healthcare costs trend rates one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2022:

December 31, 2022 (measurement date June 30, 2022)

	1% Decrease	Current Healthcare Cost Trend Rates	1% Increase
Net OPEB Liability	$ 1,133,078	$1,218,158	$ 1,369,337

December 31, 2021 (measurement date June 30, 2021)

	1% Decrease	Current Healthcare Cost Trend Rates	1% Increase
Net OPEB Liability	$ 1,988,544	$2,237,523	$ 2,652,934

OPEB Plan Fiduciary Net Position

As the District is prefunding with an OPEB trust, Plan Fiduciary Net Position was $207,804 as of the June 30, 2022 measurement date.

Recognition of Deferred Outflows and Deferred Inflows of Resources

Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time. Amounts are first recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense. The net difference between projected and actual earnings on OPEB plan investments is amortized over the expected average remaining service lifetime (EARSL) of plan participants.

NOTE 11 – OTHER POST-EMPLOYMENT BENEFITS OBLIGATION (Continued)

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the fiscal year ended December 31, 2022, the District recognized OPEB expense of $154,757. As of fiscal year ended December 31, 2022 and December 31, 2021, the District reported deferred outflows and inflows related to OPEB from the following sources:

December 31, 2022 (measurement date June 30, 2022)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 16,651	$ (251,351)
Changes in assumptions	331,244	(673,246)
Net differences between projected and actual earnings	329	-
Contributions to OPEB plan subsequent to the measurement date	18,395	-
Total	$ 366,619	$ (924,597)

December 31, 2021 (measurement date June 30, 2021)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 18,633	$ -
Changes in assumptions	371,239	(42,053)
Contributions to OPEB plan subsequent to the measurement date	21,964	-
Total	$ 411,836	$ (42,053)

The $18,395 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2022 measurement date will be recognized as a reduction of the net OPEB liability during the upcoming fiscal year. Other amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized as expense as follows:

Fiscal Year Ended December 31	Deferred Outflows/(Inflows) of Resources
2023	$ (48,053)
2024	(48,053)
2025	(48,053)
2026	(48,053)
2027	(48,135)
Thereafter	(336,026)

NOTE 12 – NET POSITION

As of December 31, 2022 and 2021, net position consisted of the following:

	December 31, 2022	December 31, 2021
Net Position:		
Net investment in capital assets	$ 120,796,822	$ 114,502,869
Restricted		
Capital commitments	46,569,828	40,921,375
Notes receivable	2,759,462	3,246,196
Unrestricted	34,073,842	33,424,647
Total net position	$ 204,199,954	$ 192,095,087

Net investment in capital assets is the value of the District's capital assets, less accumulated depreciation.

As required by GASB Statement No. 34, net position has been classified according to guidelines established for restricted net position. The majority of unrestricted net position, although not legally restricted, has been established pursuant to Board resolution and is primarily composed of reserves for various purposes:

	December 31, 2022	December 31, 2021
Unrestricted Net Position:		
Undesignated	$ 2,079,490	$ 1,292,412
Board of Directors' Designations:		
Capital replacement reserve	24,090,352	24,675,915
Operating reserve	4,940,000	4,660,200
Emergency reserve	2,964,000	2,796,120
Total designations	31,994,352	32,132,235
Total unrestricted net position	$ 34,073,842	$ 33,424,647

NOTE 13 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description

All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (Plan or PERF C) administered by the California Public Employees' Retirement System (CalPERS.) The Plan consists of a miscellaneous pool and a safety pool (also referred to as "risk pools"), which are comprised of individual employer miscellaneous and safety valuation rate plans, respectively. Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous pools. Accordingly, rate plans within the safety or miscellaneous pools are not separate plans under generally accepted accounting principles. Individual employers may sponsor more than one rate plan in the miscellaneous or safety risk pools. The District sponsors two miscellaneous rate plans. Benefit provisions under the Plan are established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS' website, at www.calpers.ca.gov.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 5 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The Plan operates under the provisions of the California Public Employees' Retirement Law (PERL), the California Public Employees' Pension Reform Act of 2013 (PEPRA), and the regulations, procedures and policies adopted by the CalPERS Board of Administration. The Plan's authority to establish and amend the benefit terms are set by the PERL and PEPRA, and may be amended by the California state legislature and in some cases require approval by the CalPERS Board.

The Plan's provisions and benefits in effect at December 31, 2022 are summarized as follows:

Hire date	Prior to January 1, 2013	On or after January 1, 2013
Benefit formula	2.7% @ 55	2% @ 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	monthly for life	monthly for life
Retirement age	50 - 55	52 - 67
Monthly benefits, as a % of eligible compensation	2.0% to 2.7%	1.0% to 2.5%
Required employee contribution rates	8.0%	7.5%
Required employer contribution rates	15.870%	8.090%

NOTE 13 – DEFINED BENEFIT PENSION PLAN (Continued)

General Information about the Pension Plan (Continued)

Contributions

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS' annual actuarial valuation process. For public agency cost-sharing plans covered by either the Miscellaneous or Safety risk pools, the Plan's actuarially determined rate is based on the estimated amount necessary to pay the Plan's allocated share of the risk pool's costs of benefits earned by employees during the year, and any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Employer contribution rates may change if plan contracts are amended. Payments made by the employer to satisfy contribution requirements that are identified by the pension plan terms as plan member contribution requirements are classified as plan member contributions. Employer Contributions to the Plan for the fiscal year ended December 31, 2022 were $544,600. The actual employer payments of $485,323 made to CalPERS by the District during the measurement period ended June 30, 2021 differed from the District's proportionate share of the employer's contributions of $497,318 by $11,995, which is being amortized over the expected average remaining service lifetime in the Public Agency Cost-Sharing Multiple Employer Plan.

Net Pension Liability

The District's net pension liability for the Plan is measured as the total pension liability, less the pension plan's fiduciary net position. The net pension liability is measured as of June 30, 2022, using an annual actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022 using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is as follows.

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NOTE 13 – DEFINED BENEFIT PENSION PLAN (Continued)

Net Pension Liability (Continued)

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

Valuation Date	June 30, 2021	June 30, 2020
Measurement Date	June 30, 2022	June 30, 2021
Actuarial Cost Method	Entry Age Normal	Entry Age Normal
Asset Valuation Method	Market Value of Assets	Market Value of Assets
Actuarial Assumptions:		
Discount Rate	6.90%	7.15%
Inflation	2.50%	2.50%
Salary Increases	Varies by entry age and service	Varies by entry age and service
Mortality Rate Table (1)	Derived using CalPERS' membership data for all Funds	Derived using CalPERS' membership data for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.50% until purchasing power protection allowance floor on purchasing power applies, 2.50% thereafter	Contract COLA up to 2.50% until purchasing power protection allowance floor on purchasing power applies, 2.50% thereafter

(1) The mortality table used was developed based on CalPERS-specific data. The probabilities of mortality are based on the 2021 CalPERS Experience Study for the period from 2001 to 2019. Pre-retirement and Post-retirement mortality rates include generational mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries. For more details on this table, please refer to the CalPERS Experience Study and Review of Actuarial Assumptions report from November 2021 that can be found on the CalPERS website.

Long-term Expected Rate of Return

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return.

NOTE 13 – DEFINED BENEFIT PENSION PLAN (Continued)

Net Pension Liability (Continued)

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

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

Asset Class	Assumed Asset Allocation	Real Return Years 1 - 10[1,2]
Global Equity - cap-weighted	30.00%	4.54%
Global Equity - non-cap-weight	12.00%	3.84%
Private equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed securities	5.00%	0.50%
Investment grade corporates	10.00%	1.56%
High yield	5.00%	2.27%
Emerging market debt	5.00%	2.48%
Private debt	5.00%	3.57%
Real assets	15.00%	3.21%
Leverage	(5.00%)	(0.59%)

[1] An expected inflation of 2.30% used for this period.

[2] Figures are based on the 2021-22 Asset Liability Management study.

Change of Assumptions

Effective with the June 30, 2021 valuation date (2022 measurement date), the accounting discount rate was reduced from 7.15% to 6.90%. In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated, combined with risk estimates, and are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. In addition, demographic assumptions and the inflation rate assumption were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions.

NOTE 13 – DEFINED BENEFIT PENSION PLAN (Continued)

Net Pension Liability (Continued)

Discount Rate

The discount rate used to measure the total pension liability for PERF C was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Subsequent Events

On July 12, 2021, CalPERS reported a preliminary 21.3% net return on investments for fiscal year 2020-21. Based on the thresholds specified in CalPERS Funding Risk Mitigation policy, the excess return of 14.3% prescribes a reduction in investment volatility that corresponds to a reduction in the discount rate used for funding purposes of 0.20%, from 7.00% to 6.80%. Since CalPERS was in the final stages of the four-year Asset Liability Management (ALM) cycle, the board elected to defer any changes to the asset allocation until the ALM process concluded, and the board could make its final decision on the asset allocation in November 2021.

On November 17, 2021, the board adopted a new strategic asset allocation. The new asset allocation along with the new capital market assumptions, economic assumptions and administrative expense assumption support a discount rate of 6.90% (net of investment expense but without a reduction for administrative expense) for financial reporting purposes. This includes a reduction in the price inflation assumption from 2.50% to 2.30% as recommended in the November 2021 CalPERS Experience Study and Review of Actuarial Assumptions. This study also recommended modifications to retirement rates, termination rates, mortality rates and rates of salary increases that were adopted by the board. These new assumptions will be reflected in the GASB 68 accounting valuation reports for the June 30, 2022, measurement date.

Pension Plan Fiduciary Net Position

Information about the pension plan's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fiduciary net position are presented in CalPERS' audited financial statements, which are publicly available reports that can be obtained at CalPERS' website, at www.calpers.ca.gov. The plan's fiduciary net position and additions to/deductions from the plan's fiduciary net position have been determined on the same basis used by the pension plan, which is the economic resources measurement focus and the accrual basis of accounting. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. Investments are reported at fair value.

NOTE 13 – DEFINED BENEFIT PENSION PLAN (Continued)

Proportionate Share of Net Pension Liability

The following table shows the District's proportionate share of the net pension liability over the measurement period.

	Increase (Decrease) Net Pension Liability
Balance at: 6/30/2021 (Valuation Date)	$ 1,099,379
Balance at: 6/30/2022 (Measurement Date)	3,232,986
Net Changes during 2021-22	2,133,607

The District's proportion of the net pension liability was determined by CalPERS using the output from the Actuarial Valuation System and the fiduciary net position, as provided in the CalPERS Public Agency Cost-Sharing Allocation Methodology Report, which is a publicly available report that can be obtained at CalPERS' website, at www.calpers.ca.gov. The District's proportionate share of the net pension liability for the Miscellaneous Plan as of the June 30, 2022 and 2021 measurement dates was as follows:

December 31, 2022	
Proportionate Share - December 31, 2021 (measurement date June 30, 2021)	0.05790%
Proportionate Share - December 31, 2022 (measurement date June 30, 2022)	0.06909%
Change - Increase (Decrease)	0.01119%

December 31, 2021	
Proportionate Share - December 31, 2020 (measurement date June 30, 2020)	0.061503%
Proportionate Share - December 31, 2021 (measurement date June 30, 2021)	0.057900%
Change - Increase (Decrease)	-0.003513%

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability of the Plan as of the measurement date, calculated using the discount rate of 6.90 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (5.90 percent) or 1 percentage-point higher (7.90 percent) than the current rate:

NOTE 13 – DEFINED BENEFIT PENSION PLAN (Continued)

Proportionate Share of Net Pension Liability (Continued)

December 31, 2022

	Discount Rate - 1% (5.90%)	Current Discount Rate (6.90%)	Discount Rate + 1% (7.90%)
Plan's Net Pension Liability	$ 5,281,546	$ 3,232,986	$ 1,547,529

December 31, 2021

	Discount Rate - 1% (6.15%)	Current Discount Rate (7.15%)	Discount Rate + 1% (8.15%)
Plan's Net Pension Liability	$ 2,913,962	$ 1,099,379	$ (400,711)

Amortization of Deferred Outflows and Deferred Inflows of Resources

Under GASB 68, gains and losses related to changes in total pension liability and fiduciary net position are recognized in pension expense systematically over time.

The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense.

The amortization period differs depending on the source of the gain or loss:

Net difference between projected and actual earnings on pension plan investments	5-year straight-line amortization
All other amounts	Straight-line amortization over the expected average remaining service lives (EARSL) of all members that are provided with benefits (active, inactive and retired) as of the beginning of the measurement period

The expected average remaining service lifetime (EARSL) is calculated by dividing the total future service years by the total number of plan participants (active, inactive, and retired) in the Public Agency Cost-Sharing Multiple-Employer Plan (PERF C).

NOTE 13 – DEFINED BENEFIT PENSION PLAN (Continued)

Proportionate Share of Net Pension Liability (Continued)

The EARSL for PERF C for the measurement period ending June 30, 2022 is 3.7 years, which was obtained by dividing the total service years of 574,665 (the sum of remaining service lifetimes of the active employees) by 153,587 (the total number of participants: active, inactive, and retired) in PERF C. Inactive employees and retirees have remaining service lifetimes equal to 0. Total future service is based on the members' probability of decrementing due to an event other than receiving a cash refund.

Pension Expense and Deferred Outflows and Deferred Inflows of Resources Related to Pensions

As of the start of the measurement period (July 1, 2021), the District's net pension liability was $1,099,379. For the measurement period ending June 30, 2022 (the measurement date), the District incurred a pension expense/(income) of $401,009.

As of December 31, 2022 and 2021, the District has deferred outflows and deferred inflows of resources related to pensions as follows:

December 31, 2022

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	$ 64,925	$ (43,484)
Changes of Assumptions	331,287	-
Difference Between Projected and Actual Earnings on Pension Plan Investments	592,197	-
Change in Employer's Proportion	347,205	-
Difference in Actual vs Projected Contributions	-	(55,167)
Pension Contributions Subsequent to Measurement Date	190,805	-
Total	$ 1,526,419	$ (98,651)

NOTE 13 – DEFINED BENEFIT PENSION PLAN (Continued)

Pension Expense and Deferred Outflows and Deferred Inflows of Resources Related to Pensions (Continued)

December 31, 2021

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	$ 123,284	$ -
Changes of Assumptions	-	-
Difference Between Projected and Actual Earnings on Pension Plan Investments	-	(959,700)
Change in Employer's Proportion	190,044	-
Difference in Actual vs Projected Contributions	4,648	(10,133)
Pension Contributions Subsequent to Measurement Date	156,222	-
Total	$ 474,198	$ (969,833)

The amounts above are net of outflows and inflows recognized in the 2021-22 measurement period expense. Contributions subsequent to the measurement date of $190,805 reported with deferred outflows of resources will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in future pension expense as follows:

Fiscal Year Ended December 31:	Deferred Outflows/(Inflows) of Resources
2023	$ 384,331
2024	317,135
2025	172,676
2026	362,821
2027	-

Payable to the Pension Plan

At December 31, 2022, the District reported a payable of $0 for the outstanding amount of contributions to the pension plan required for the year then ended.

NOTE 14 – COMMITMENTS

In 2004, the Beaumont Basin Watermaster (Watermaster) was created to manage the groundwater excavations, replenishment thereof, and storage of supplemental water within the Beaumont Basin. The Watermaster consists of representatives from the Beaumont-Cherry Valley Water District, the City of Banning, the City of Beaumont, the South Mesa Water Company, and the Yucaipa Valley Water District. The District is a member agency of the Watermaster and contributes a varied annual amount to the Watermaster to fund its operations. For the years ended December 31, 2022 and 2021, the District contributed $43,261 and $46,005, respectively.

NOTE 15 – CONTINGENCIES

In the ordinary course of operations, the District is subject to claims and litigation from outside parties. After consultation with legal counsel, the District believes the ultimate outcome of such matters, if any, will not have a material adverse effect on the financial position of the District.

NOTE 16 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District is a member of the Association of California Water Agencies/Joint Powers Insurance Authority (ACWA/JPIA), an intergovernmental risk sharing joint powers authority created to provide self-insurance programs for California water agencies. The purpose of the ACWA/JPIA is to arrange and administer programs of self-insured losses and to purchase excess insurance coverage. At December 31, 2022, the District participated in the liability, property, and workers' compensation programs of the ACWA/JPIA as follows:

- General and auto liability, public officials, employees, and authorized volunteers against third-party losses arising out of liability imposed by law or assumed by contract. Total risk financing limits of $2,000,000, combined single limit at $2,000,000 per occurrence. The District purchased additional excess coverage layers: $60 million for general, auto and public officials' liability, which increases the limits on the insurance coverage noted above.

In addition to the above, the District also has the following insurance coverage:

- Employee dishonesty coverage up to $100,000 per loss includes public employee dishonesty, forgery or alteration and theft, computer fraud, disappearance and destruction coverages, subject to a $1,000 deductible per occurrence.
- Property loss is paid at the replacement cost for property on file, if replaced within two years after the loss, otherwise paid on an actual cash value basis, to a combined total of $100 million per occurrence, subject to a $1,000 deductible per occurrence. Mobile equipment and vehicles have a $1,000 deductible and $500 deductible per occurrence, respectively.
- Boiler and machinery coverage for the replacement cost up to $100 million per occurrence, subject to various deductibles depending on the type of equipment.

NOTE 16 – RISK MANAGEMENT (Continued)

- Workers' compensation insurance up to California statutory limits for all work related injuries/illnesses covered by California law.

Settled claims have not exceeded any of the coverage amounts in any of the last three fiscal years and there was no reduction in the District's insurance coverage during the year ended December 31, 2022. Liabilities are recorded when it is probable that a loss has been incurred and the amount of the loss can be reasonably estimated net of the respective insurance coverage.

NOTE 17 – RESTATEMENT

Beginning net position was restated by $677 for the addition of an intangible right-to-use asset and related lease liability in connection with the implementation of GASB Statement No. 87, *Leases.*

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Required Supplementary Information

Beaumont-Cherry Valley Water District

Required Supplementary Information
Schedule of Proportionate Share of the Net Pension Liability and Related Ratios as of the Measurement Date
Last 10 Years*

Measurement Date	Employer's Proportion of the Collective Net Pension Liability[1]	Employer's Proportionate Share of the Collective Net Pension Liability	Employer's Covered Payroll	Employer's Proportionate Share of the Net Pension Liability as a Percentage of the Employer's Covered Payroll	Pension Plan's Fiduciary Net Position as a Percentage of the Total Pension Liability
6/30/2015	0.020719%	$ 1,422,127	$ 1,716,891	82.83%	82.06%
6/30/2016	0.020557%	1,778,844	1,894,097	93.92%	75.87%
6/30/2017	0.021444%	2,126,622	1,969,047	108.00%	75.39%
6/30/2018	0.021583%	2,079,843	2,128,022	97.74%	79.62%
6/30/2019	0.022726%	2,328,743	2,455,799	94.83%	79.53%
6/30/2020	0.023843%	2,594,236	2,589,031	100.20%	79.54%
6/30/2021	0.020330%	1,099,379	2,508,970	43.82%	92.00%
6/30/2022	0.069090%	3,232,986	2,916,481	110.85%	78.49%

[1] Proportion of the collective net pension liability represents the plan's proportion of PERF C, which includes both the Miscellaneous and Safety Risk pools excluding the 1959 Survivors Risk Pool.

* Measurement date 6/30/2014 (fiscal year 2015) was the 1st year of implementation. Additional years will be presented as they become available.

Beaumont-Cherry Valley Water District

Required Supplementary Information
Schedule of Plan Contributions – Pension
Last 10 Years*

Fiscal Year	Contractually Determined Contributions	Contributions in Relation to the Contractually Determined Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/2015	$ 275,729	$ (275,729)	$ -	$ 1,914,001	14.41%
12/31/2016	237,259	(237,259)	-	1,985,446	11.95%
12/31/2017	241,633	(241,633)	-	2,019,541	11.96%
12/31/2018	275,682	(275,682)	-	2,393,812	11.52%
12/31/2019	303,397	(303,397)	-	2,532,417	11.98%
12/31/2020	316,818	(316,818)	-	2,537,048	12.49%
12/31/2021	318,192	(318,192)	-	2,552,490	12.47%
12/31/2022	397,132	(397,132)	-	3,351,430	11.85%

* Measurement date 6/30/2014 (fiscal year 2015) was the 1st year of implementation. Additional years will be presented as they become available.

Notes to Schedule:

Change in Benefit Terms: There were no changes to benefit terms that applied to all members of the Public Agency Pool. Additionally, the figures above do not include any liability impact that may have resulted from Golden Handshakes that occurred after the June 30, 2020 valuation date, unless the liability impact is deemed to be material to the Public Agency Pool.

Beaumont-Cherry Valley Water District

Required Supplementary Information
Schedule of Changes in Other Post-Employment Benefits and Related Ratios
Last Ten Years*

Fiscal Year - December 31, Measurement Period - June 30,	2018 2018	2019 2019	2020 2020	2021 2021	2022 2022
Total OPEB Liability					
Service cost	$ 108,164	$ 104,143	$ 116,929	$ 145,436	$ 151,696
Interest	48,433	54,966	57,750	48,368	51,156
Differences between expected and actual experience	-	-	22,597	-	(275,289)
Changes in assumptions	(64,185)	90,015	348,579	18,737	(697,367)
Benefit payments	(12,565)	(29,345)	(35,122)	(36,387)	(41,757)
Net change in total OPEB liability	79,847	219,779	510,733	176,154	(811,561)
Total OPEB liability - beginning	1,251,010	1,330,857	1,550,636	2,061,369	2,237,523
Total OPEB liability - ending	1,330,857	1,550,636	2,061,369	2,237,523	1,425,962
Plan Fiduciary Net Position					
Contributions – employer	-	-	-	-	249,930
Net investment income	-	-	-	-	(193)
Benefit payments	-	-	-	-	(41,757)
Administrative expense	-	-	-	-	(176)
Net change in plan fiduciary net position	-	-	-	-	207,804
Plan fiduciary net position - beginning	-	-	-	-	-
Plan fiduciary net position - ending (b)	-	-	-	-	207,804
Net OPEB liability - ending (a) - (b)	$ 1,330,857	$ 1,550,636	$ 2,061,369	$ 2,237,523	$ 1,218,158
Plan fiduciary net position as a percentage of the total OPEB liability	0.0%	0.0%	0.0%	0.0%	14.6%
Covered-employee payroll	$ 2,186,445	$ 2,353,519	$ 2,473,694	$ 2,450,708	$ 3,206,348
Total OPEB liability as a percentage of covered employee payroll	60.9%	65.9%	83.3%	91.3%	38.0%

Notes to schedule:

Changes in assumptions: Discount rate changed from 2.16% in 2021 to 4.44% in 2022. Discount rate changed from 2.21% in 2020 to 2.16% in 2021. The inflation rate was changed to 2.50%. In addition, certain demographic, medical trends and mortality assumptions were also updated.

Benefits are not based on a measure of pay, therefore covered-employee payroll is used.

*Historical information is required for measurement periods for which GASB 75 is applicable. Future years' information will be displayed up to 10 years as information becomes available. Fiscal year 2018 was the first year of implementation.

Statistical Section

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Statistical Section

This section of the District's annual comprehensive financial report presents detailed information as a context for understanding what the information in the accompanying financial statements, notes disclosures, and required supplementary information says about the District's overall financial health.

Contents

Financial Trends

These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.

Revenue Capacity
These schedules contain information to help the reader assess the factors affecting the District's ability to generate revenues.

Debt Capacity
These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.

Demographic and Economic Information
These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place and to help make comparisons over time and with other agencies.

Operating Information
These schedules contain information about the District's operations and resources to help the reader understand how the District's financial information relates to the services the District provides and the activities it performs.

Sources
Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

Beaumont-Cherry Valley Water District

Net Position by Component
Last Ten Years

	2013	2014	2015	2016	2017
Net investment in capital assets	$ 117,924,668	$ 116,054,562	$ 115,246,313	$ 114,241,568	$ 112,850,063
Restricted for capital commitments	-	2,138,747	9,225,608	10,226,231	21,287,702
Unrestricted	5,499,646	13,498,835	14,338,676	25,294,018	26,777,618
Total net position	$ 123,424,314	$ 131,692,144	$ 138,810,597	$ 149,761,817	$ 160,915,383

	2018	2019	2020	2021	2022
Net investment in capital assets	$ 115,174,259	$ 114,636,883	$ 113,615,348	$ 114,502,869	$ 120,796,822
Restricted for capital commitments	26,824,036	30,057,752	33,664,496	44,167,571	49,329,290
Unrestricted	28,191,312	27,472,086	29,160,218	33,424,647	34,073,842
Total net position	$ 170,189,607	$ 172,166,721	$ 176,440,062	$ 192,095,087	$ 204,199,954

Source: *Beaumont-Cherry Valley Water District*

Beaumont-Cherry Valley Water District

Changes in Net Position
Last Ten Years

	2013	2014	2015	2016
OPERATING REVENUES				
Metered water sales	$ 5,046,558	$ 5,174,292	$ 4,165,087	$ 4,655,883
Water service charges	2,544,173	2,623,140	2,756,998	2,865,733
Water importation pass-through charges	2,321,236	2,334,731	1,889,751	2,102,694
Water pumping power pass-through charges	1,685,246	1,674,936	1,355,677	1,508,460
Development and installation charges	271,122	315,244	348,830	653,251
Other revenue	369,537	313,807	315,952	353,419
Total operating revenues	12,237,872	12,436,150	10,832,295	12,139,440
OPERATING EXPENSES [(1)]				
Salaries and employee benefits	3,780,225	2,985,138	3,076,232	2,974,987
Pension expense (credit)	-	-	394,267	(225,040)
Energy expenses	1,435,343	1,772,112	1,371,858	1,344,733
Water purchases	2,607,642	1,396,410	879,066	2,954,123
Administration	270,533	173,873	381,598	193,382
Operations	297,048	468,345	236,757	234,245
Maintenance and repairs	272,990	469,552	591,554	604,118
Depreciation	2,528,691	2,514,369	2,517,384	2,528,643
Insurance	96,385	80,162	78,285	75,502
Professional fees	295,528	310,590	184,169	228,162
Other expenses	11,246	10,736	10,503	10,978
Total operating expenses	11,595,631	10,181,287	9,721,673	10,923,833
Operating Income (loss)	642,241	2,254,863	1,110,622	1,215,607
NONOPERATING REVENUES (EXPENSES)				
Interest earnings	84,830	55,597	84,254	180,342
Rental income	17,815	21,007	20,103	20,577
Other revenue	3,889	291,671	35,528	1,101
Gain/loss on disposal of capital assets	(41,421)	3,310	-	(7,898)
Interest expense	(49,968)	(300)	-	-
Total nonoperating revenues (expenses)	15,145	371,285	139,885	194,122
Income (loss) before contributions	657,386	2,626,148	1,250,507	1,409,729
CAPITAL CONTRIBUTIONS				
Donated capital assets	-	-	1,092,505	1,004,624
Capital contribution to other government	-	-	-	-
Capacity charges	1,025,791	2,677,180	6,296,897	8,536,867
Total capital contributions	1,025,791	2,677,180	7,389,402	9,541,491
SPECIAL ITEM				
Change in assumptions - OPEB	-	2,964,502	-	-
Change in net position	$ 1,683,177	$ 8,267,830	$ 8,639,909	$ 10,951,220

Source: *Beaumont-Cherry Valley Water District*

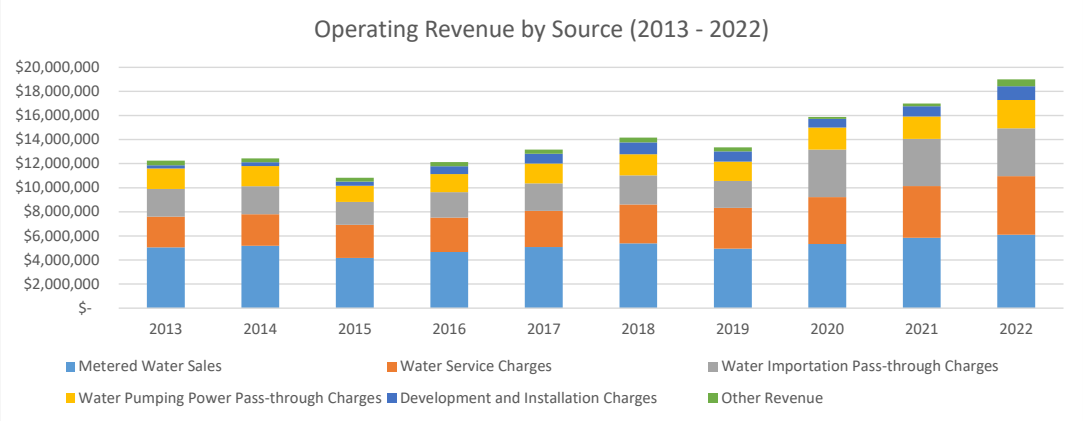
(continued)

2017	2018	2019	2020	2021	2022
$ 5,060,758	$ 5,375,165	$ 4,933,445	$ 5,332,496	$ 5,838,776	$ 6,102,822
3,014,752	3,238,643	3,403,608	3,893,907	4,303,343	4,848,032
2,288,455	2,424,212	2,237,051	3,951,457	3,918,607	3,994,823
1,641,681	1,739,022	1,604,661	1,820,448	1,854,589	2,331,222
818,430	979,629	851,465	712,920	857,886	1,153,264
353,433	403,970	321,521	179,339	214,127	579,644
13,177,509	14,160,641	13,351,751	15,890,567	16,987,328	19,009,807
3,395,058	3,855,018	4,197,179	4,515,442	4,563,552	5,657,557
(87,514)	92,646	242,066	268,910	(489,557)	210,204
1,598,665	1,760,641	1,591,985	2,105,011	2,470,785	2,653,152
4,308,030	3,842,357	5,200,241	4,390,995	1,163,484	708,624
284,724	313,973	508,291	551,523	613,685	714,778
292,991	420,403	440,041	421,946	578,611	766,180
515,645	493,357	744,870	926,039	726,088	992,346
2,591,208	2,575,804	2,707,811	2,865,579	2,947,481	3,175,139
73,674	73,530	75,858	92,035	108,645	144,045
250,504	144,908	272,752	236,248	462,675	332,569
12,115	11,334	14,205	13,660	16,501	18,189
13,235,100	13,583,971	15,995,299	16,387,388	13,161,950	15,372,783
(57,591)	576,670	(2,643,548)	(496,821)	3,825,378	3,637,024
350,406	1,121,500	1,668,981	942,888	108,532	(218,974)
21,715	20,934	23,805	23,089	26,101	45,590
89,591	24,681	3,328	78,187	720,864	482,943
(37,031)	-	15,840	-	-	-
-	-	-	-	(2,074)	(1,569)
424,681	1,167,115	1,711,954	1,044,164	853,423	307,990
367,090	1,743,785	(931,594)	547,343	4,678,801	3,945,014
-	2,423,839	313,440	-	324,740	978,470
-	-	(569,812)	-	-	-
11,270,398	5,282,211	2,989,469	3,725,998	10,651,484	7,181,383
11,270,398	7,706,050	2,733,097	3,725,998	10,976,224	8,159,853
-	-	-	-	-	-
$ 11,637,488	$ 9,449,835	$ 1,801,503	$ 4,273,341	$ 15,655,025	$ 12,104,867

Beaumont-Cherry Valley Water District

Operating Revenue by Source
Last Ten Years

Fiscal Year	Metered Water Sales	Water Service Charges	Water Importation Pass-through Charges	Water Pumping Power Pass-through Charges	Development and Installation Charges	Other Revenue	Totals
2013	$ 5,046,558	$ 2,544,173	$ 2,321,236	$ 1,685,246	$ 271,122	$ 369,537	$ 12,237,872
2014	5,174,292	2,623,140	2,334,731	1,674,936	315,244	313,807	12,436,150
2015	4,165,087	2,756,998	1,889,751	1,355,677	348,830	315,952	10,832,295
2016	4,655,883	2,865,733	2,102,694	1,508,460	653,251	353,419	12,139,440
2017	5,060,758	3,014,752	2,288,455	1,641,681	818,430	353,433	13,177,509
2018	5,375,165	3,238,643	2,424,212	1,739,022	979,629	403,970	14,160,641
2019	4,933,445	3,403,608	2,237,051	1,604,661	851,465	321,521	13,351,751
2020	5,332,496	3,893,907	3,951,457	1,820,448	712,920	179,339	15,890,567
2021	5,838,776	4,303,343	3,918,607	1,854,589	857,886	214,127	16,987,328
2022	6,102,822	4,848,032	3,994,823	2,331,222	1,153,264	579,644	19,009,807

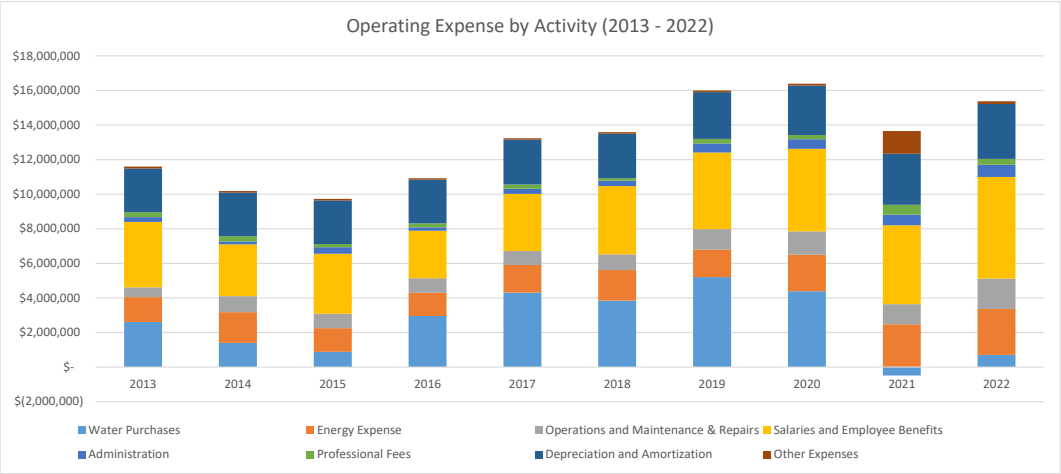


Source: *Beaumont-Cherry Valley Water District*

Beaumont-Cherry Valley Water District

Operating Expense by Activity[(1)]
Last Ten Years

Fiscal Year	Salaries and Employee Benefits	Water Purchases	Energy Expense	Operations and Maintenance & Repairs	Administration	Professional Fees	Depreciation and Amortization	Other Expenses	Totals
2013	$ 3,780,225	$ 2,607,642	$ 1,435,343	$ 570,038	$ 270,533	$ 295,528	$ 2,528,691	$ 107,631	$ 11,595,631
2014	2,985,138	1,396,410	1,772,112	937,897	173,873	310,590	2,514,369	90,898	10,181,287
2015	3,470,499	879,066	1,371,858	828,311	381,598	184,169	2,517,384	88,788	9,721,673
2016	2,749,947	2,954,123	1,344,733	838,363	193,382	228,162	2,528,643	86,480	10,923,833
2017	3,307,544	4,308,030	1,598,665	808,636	284,724	250,504	2,591,208	85,789	13,235,100
2018	3,947,664	3,842,357	1,760,641	913,760	313,973	144,908	2,575,804	84,864	13,583,971
2019	4,439,245	5,200,241	1,591,985	1,184,911	508,291	272,752	2,707,811	90,063	15,995,299
2020	4,784,352	4,390,995	2,105,011	1,347,985	551,523	236,248	2,865,579	105,695	16,387,388
2021	4,563,552	(489,557)	2,470,785	1,163,484	613,685	578,611	2,947,481	1,313,909	13,161,950
2022	5,867,761	708,624	2,653,152	1,758,526	714,778	332,569	3,175,139	162,234	15,372,783



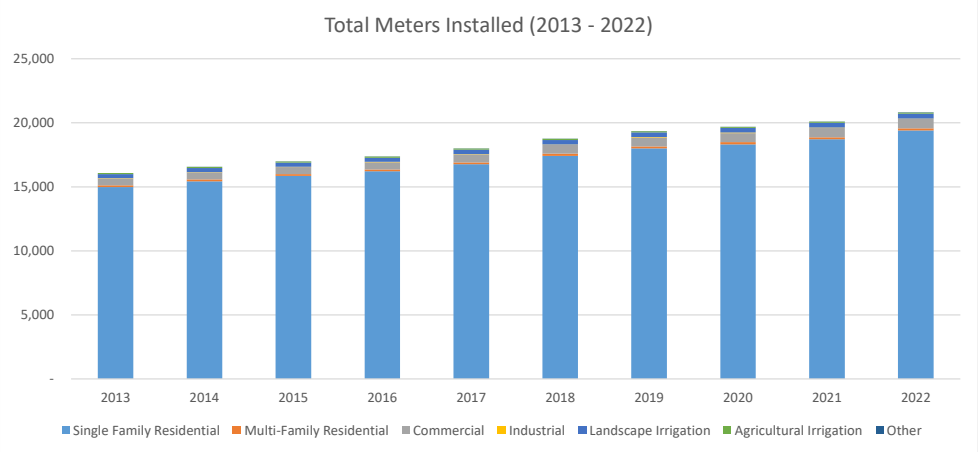
Notes:
(1) Some amounts from the Changes in Net Position schedule are grouped together for comparability

Source: *Beaumont-Cherry Valley Water District*

Beaumont-Cherry Valley Water District

Customers by Type
Last Ten Years

Fiscal Year	Single Family Residential	Multi-Family Residential	Commercial	Industrial	Landscape Irrigation	Agricultural Irrigation	Other	Totals
2013	14,981	140	536	31	311	89	-	16,088
2014	15,436	140	540	31	314	90	1	16,552
2015	15,860	140	546	31	321	90	2	16,990
2016	16,222	141	560	31	326	89	1	17,370
2017	16,768	141	631	31	337	88	1	17,997
2018	17,430	159	692	33	354	88	1	18,757
2019	18,004	159	700	33	364	87	2	19,349
2020	18,326	162	714	33	367	87	1	19,690
2021	18,716	162	719	33	375	87	2	20,094
2022	19,411	163	727	33	385	87	2	20,808



Source: *Beaumont-Cherry Valley Water District*

Beaumont-Cherry Valley Water District

Principal Customers
Current and Nine Years Ago

	2013		2022			
Customer	Annual Consumption (hcf)	Percentage of Total Consumption	Annual Consumption (hcf)	Percentage of Total Consumption	Change in Consumption	Percentage of Change
City Of Beaumont	349,270	6.69%	286,703	5.07%	(62,567)	-21.82%
Beaumont Unified School District	203,202	3.89%	193,834	3.43%	(9,368)	-4.83%
K Hovnanians Four Seasons	181,871	3.48%	141,279	2.50%	(40,592)	-28.73%
Highland Springs Resort	85,728	1.64%	102,794	1.82%	17,066	16.60%
CJ Foods Manufacturing Beaumont Corp	-	0.00%	68,003	1.20%	68,003	100.00%
Fairway Canyon HOA	51,596	0.99%	61,869	1.09%	10,273	16.60%
Perricone Juices	42,934	0.82%	56,941	1.01%	14,007	24.60%
Solera Hoa	83,084	1.59%	55,309	0.98%	(27,775)	-50.22%
Amazon.com Services Inc	-	0.00%	35,817	0.63%	35,817	100.00%
Country Highlands MHC	29,897	0.57%	26,969	0.48%	(2,928)	-10.86%
Pardee Homes	28,222	0.54%	18,157	0.32%	(10,065)	-55.43%
Hpd Noble Creek Lp	21,118	0.40%	10,490	0.19%	(10,628)	-101.32%
	1,076,922	20.63%	1,058,165	18.71%	(18,757)	
Total Water Consumed	5,219,294	100.00%	5,655,341	100.00%		

Beaumont-Cherry Valley Water District

Revenue Rates
Last Ten Years

Charges for Water Used (per ccf)

Fiscal Year	Single-Family Residential			Multi-Family Residential		Commercial	Fire Service	Landscape	Agricultural Irrigation	Construction	Non-Potable
	Tier 1	Tier 2	Tier 3	Tier 1	Tier 2						
2013	$ 0.96	$ 1.05	n/a	$ 0.96	$ 0.98	$ 0.99	$ 0.99	$ 1.15	$ 1.01	$ 1.15	n/a
2014	0.96	1.05	n/a	0.96	0.98	0.99	0.99	1.15	1.01	1.15	n/a
2015	0.96	1.05	n/a	0.96	0.98	0.99	0.99	1.15	1.01	1.15	n/a
2016	0.96	1.05	n/a	0.96	0.98	0.99	0.99	1.15	1.01	1.15	n/a
2017	0.96	1.05	n/a	0.96	0.98	0.99	0.99	1.15	1.01	1.15	n/a
2018	0.96	1.05	n/a	0.96	0.98	0.99	0.99	1.15	1.01	1.15	n/a
2019	0.96	1.05	n/a	0.96	0.98	0.99	0.99	1.15	1.01	1.15	n/a
2020	0.66	0.81	1.36	1.01	n/a	0.95	1.17	1.06	1.06	1.17	0.72
2021	0.71	0.87	1.46	1.09	n/a	1.02	1.26	1.14	1.14	1.26	1.02
2022	0.76	0.94	1.57	1.17	n/a	1.10	1.35	1.22	1.22	1.35	1.04

Domestic Service Charge (bi-monthly)

Fiscal Year	5/8"	3/4"	1"	1.5"	2"	3"	4"	6"	8"	10"	12"
2013	$ 18.01	$ 27.02	$ 45.03	$ 90.06	$ 144.09	$ 288.18	$ 450.28	$ 900.55	$ 1,440.88	$ 2,071.27	$ 2,791.71
2014	18.01	27.02	45.03	90.06	144.09	288.18	450.28	900.55	1,440.88	2,071.27	2,791.71
2015	18.01	27.02	45.03	90.06	144.09	288.18	450.28	900.55	1,440.88	2,071.27	2,791.71
2016	18.01	27.02	45.03	90.06	144.09	288.18	450.28	900.55	1,440.88	2,071.27	2,791.71
2017	18.01	27.02	45.03	90.06	144.09	288.18	450.28	900.55	1,440.88	2,071.27	2,791.71
2018	18.01	27.02	45.03	90.06	144.09	288.18	450.28	900.55	1,440.88	2,071.27	2,791.71
2019	18.01	27.02	45.03	90.06	144.09	288.18	450.28	900.55	1,440.88	2,071.27	2,791.71
2020	22.58	31.13	48.24	91.01	142.33	304.84	544.34	1,117.43	2,400.46	3,597.95	4,538.84
2021	24.17	33.31	51.62	97.39	152.30	326.18	582.45	1,195.66	2,568.50	3,849.81	4,856.56
2022	25.87	35.65	55.24	104.21	162.97	349.02	623.23	1,279.36	2,748.30	4,119.30	5,196.52

Beaumont-Cherry Valley Water District

Ratios of Outstanding Debt by Type
Last Ten Years

Fiscal Year	General Obligation Bonds	Revenue Bonds	Notes Payable	Capital Leases	Loans Payable	Total Outstanding Debt	Per Capita	Share of Personal Income
2013	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
2014	-	-	-	-	-	-	-	0%
2015	-	-	-	-	-	-	-	0%
2016	-	-	-	-	-	-	-	0%
2017	-	-	-	-	-	-	-	0%
2018	-	-	-	-	-	-	-	0%
2019	-	-	-	-	-	-	-	0%
2020	-	-	-	-	-	-	-	0%
2021	-	-	-	63,787	-	63,787	1.20	0%
2022	-	-	-	38,289	-	38,289	0.68	0%

Source: *Beaumont-Cherry Valley Water District*

Beaumont-Cherry Valley Water District

Debt Coverage
Last Ten Years

Fiscal Year	Net Revenues	Operating Expenses*	Net Available Revenues	Principal	Interest	Total	Debt Coverage Ratio
2013	$ 13,370,197	$ (9,066,940)	$ 4,303,257	$ 2,600,000	$ 71,938	$ 2,671,938	1.66
2014	15,481,605	(7,666,918)	7,814,687	-	300	300	0.00
2015	17,269,077	(7,204,289)	10,064,788	-	-	-	0.00
2016	20,878,327	(8,395,190)	12,483,137	-	-	-	0.00
2017	24,909,619	(10,643,892)	14,265,727	-	-	-	0.00
2018	20,434,356	(11,008,167)	9,426,189	-	-	-	0.00
2019	18,037,334	(13,287,488)	4,749,846	-	-	-	0.00
2020	20,660,729	(13,521,809)	7,138,920	-	-	-	0.00
2021	28,494,309	(10,239,818)	18,254,491	23,275	2,075	25,350	784.30
2022	26,500,749	(12,197,644)	14,303,105	25,498	1,569	27,067	560.95

Source: *Beaumont-Cherry Valley Water District*

* = Excludes depreciation/amortization expense

Beaumont-Cherry Valley Water District

Demographic and Economic Statistics
Last Ten Years

Calendar Year	Population	County of Riverside Median Household Income	County of Riverside Per Capita Personal Income	County of Riverside Unemployment Rate
2013	40,424	56,529	23,591	14.9%
2014	42,117	63,523	23,660	14.3%
2015	43,629	56,603	23,783	12.9%
2016	45,349	57,972	24,443	11.3%
2017	46,179	60,807	25,700	4.3%
2018	49,630	63,948	27,142	4.1%
2019	51,475	67,005	28,596	3.6%
2020	52,686	67,005	28,596	8.6%
2021	53,036	71,000	29,900	4.9%
2022	56,590	76,066	32,079	4.3%

Sources:
Population: State of California Department of Finance
County Data: Riverside County Office of Economic Development

Beaumont-Cherry Valley Water District

Principal Employers for the Community Area [1]
Current Year [3]

Employer	2022 [3] Number of Employees	2022 [3] Percent of Total Employment [2]
County of Riverside	23,772	26.85%
Amazon	14,500	16.38%
March Air Reserve Base	9,600	10.84%
University of California, Riverside	8,593	9.70%
Moreno Valley Unified School District	6,020	6.80%
Kaiser Permanente Riverside Medical Center	5,817	6.57%
Corona-Norco Unified School District	5,478	6.19%
Riverside Unified School District	5,431	6.13%
Stater Bros	4,699	5.31%
Mt. San Jacinto Community College District	4,638	5.24%
Total	88,548	100.00%

Notes:
(1) Community Area defined as the County of Riverside
(2) Total employment for the ten major employers for the community area
(3) County of Riverside Economic Development Agency last updated April 2022

Source: *Riverside County Economic Development Agency*

Beaumont-Cherry Valley Water District

Full-time and Part-time District Employees by Department
Last Ten Years[1]

Department	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Engineering	2	2	2	3	5	5	6	5	5	5
Finance & Administrative Services	8	6	10	10	12	13	13	12	13	13
IT	1	1	1	1	1	1	1	1	1	1
Human Resources	0	0	0	0	0	0	1	1	1	1
Operations										
Source of Supply	3	3	3	3	4	4	4	5	5	4
Transmission and Distribution	12	12	11	11	10	13	13	12	12	19
Customer Service and Meter Reading	3	3	3	3	3	3	3	3	3	3
Maintenance and General Plant	0	0	0	0	0	0	0	0	1	1
Total	29	27	30	31	35	39	41	39	41	47

Notes:

(1) Includes permanent and temporary staff, as of 12/31 of each year

Beaumont-Cherry Valley Water District

Operating Indicators by Function
Last Ten Years

Function/Program	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
District Service Area (square miles)	28	28	28	28	28	28	28	28	28	28
Water mains (miles)	282	282	282	282	282	282	303	303	326	331
Fire hydrants	1,443	1,515	1,590	1,669	1,752	1,840	2,131	2,333	2,535	2,662
Number of reservoirs (non-potable)	1	1	1	1	1	1	1	1	1	1
Reservoir capacity (MG)	2	2	2	2	2	2	2	2	2	2
Storage Tanks	13	13	13	13	13	13	13	13	13	13
Storage Capacity (MG)	23.25	23.25	23.25	23.25	23.25	23.25	23.25	23.25	23.25	23.25
Number of wells	21	21	21	21	21	21	21	21	21	21
Well Capacity (GPM)	23,175	23,175	23,175	23,175	23,175	23,175	23,175	23,175	23,175	23,175

Source: *Beaumont-Cherry Valley Water District*

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Independent Auditor's Report

To the Board of Directors
Beaumont-Cherry Valley Water District
Beaumont, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Beaumont-Cherry Valley Water District (the District) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated May 31, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Rogers, Anderson, Malody & Scott, LLP.

San Bernardino, California
May 31, 2023

ROGERS, ANDERSON, MALODY & SCOTT, LLP
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May 31, 2023

To the Board of Directors
Beaumont-Cherry Valley Water District
Beaumont, California

We have audited the financial statements of Beaumont-Cherry Valley Water District (the District) as of and for the year ended December 31, 2022, and have issued our report thereon dated May 31, 2023. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated March 10, 2023, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate and our firm have complied with all relevant ethical requirements regarding independence.

Significant Risks Identified

We have identified the possibility of the following significant risks:

Management's override of internal controls over financial reporting – Management override of internal controls is the intervention by management in handling financial information and making decisions contrary to internal control policy.

Revenue recognition – Revenue recognition is a generally accepted accounting principle that refers to the conditions under which an entity can recognize a transaction as revenue. Auditing standards indicate that recognizing revenue is a presumed fraud risk and usually classified as a significant risk in most audits.

These significant risks are presumptive in most audits and merit attention by the auditors due to the direct impact over financial reporting and internal control processes. Although identified as significant risks, we noted no matters of management override of controls or deviations from generally accepted accounting principles which caused us to modify our audit procedures or any related matters which are required to be communicated to those charged with governance due to these identified risks.

Qualitative Aspects of the City's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 1 to the financial statements. The District adopted GASB Statement No. 87, *Leases,* during 2022. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

Management's estimate of capital asset depreciation is based on historical estimates of each capitalized item's useful life. We evaluated the key factors and assumptions used to develop the estimated useful lives and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

The estimate of the net pension liability and related deferred inflows and outflows of resources is based on actuarial reports provided by independent actuaries. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the liability for other post-employment benefits and related deferred inflows and outflows or resources are based on actuarial reports provided by independent actuaries. We evaluated the key factors and assumptions used to develop the estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Management's estimate of lease liabilities, right-to-use assets, and asset amortization is based on present value calculations using certain terms and assumptions in the lease agreements and estimated useful lives of assets in accordance with generally accepted accounting principles. We evaluated the key factors and assumptions used to develop the lease related estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's financial statements relate to:

The disclosure of accumulated depreciation in the notes to the financial statements is based on estimated useful lives which could differ from actual useful lives of each capitalized item.

The disclosure of the other post-employment benefits (OPEB) and related OPEB information in the notes to the financial statements identifies the annual OPEB cost and the funded status of the actuarial accrued liability. The information disclosed is based on actuarial assumptions which could differ from actual costs.

The disclosure of the net pension liability and related pension information in the notes is based on actuarial assumptions which will differ from actual amounts in future periods.

The disclosure of leases liabilities, right-to-use assets, and asset amortization in the basic financial statements is based on certain terms and assumptions in the lease agreements which could differ from actual amounts.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated May 31, 2023.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

Other Information in Documents Containing Audited Financial Statements

Pursuant to professional standards, our responsibility as auditors for other information, whether financial or nonfinancial, included in the District's annual reports, does not extend beyond the information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. However, in accordance with such standards:

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

This report is intended solely for the information and use of the Board of Directors, and management of the District and is not intended to be and should not be used by anyone other than these specified parties.

Rogers, Anderson, Malody & Scott, LLP.

San Bernardino, California
May 31, 2023

Beaumont-Cherry Valley Water District
560 Magnolia Avenue, Beaumont, CA 92223
www.bcvwd.org

Board of Directors

Andy Ramirez
Division 1

Lona Williams
Division 2

Daniel Slawson
Division 3

John Covington
Division 4

David Hoffman
Division 5

May 31, 2023

Rogers, Anderson, Malody & Scott, LLP
735 E. Carnegie Drive, Suite 100
San Bernardino, CA 92408

This representation letter is provided in connection with your audit of the financial statements of Beaumont-Cherry Valley Water District (the District) as of December 31, 2022, and for the year then ended, and the related notes to the financial statements, for the purpose of expressing an opinion on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of the District in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information such that, in the light of surrounding circumstances, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of May 31, 2023:

Financial Statements

1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated March 10, 2023, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
2) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4) We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
5) We have reviewed, approved, and taken responsibility for the financial statements and related notes.
6) We have a process to track the status of audit findings and recommendations.

7) We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
8) Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
9) All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
10) All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
11) The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
12) All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
13) All components of net position are properly classified and, if applicable, approved.
14) Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available is appropriately disclosed and net position is properly recognized under the policy.
15) All revenues have been properly classified.
16) All expenses have been properly classified.
17) Special items and extraordinary items have been properly classified and reported, if applicable.
18) Deposit and investment risks have been properly and fully disclosed.
19) Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
20) All required supplementary information is measured and presented within the prescribed guidelines.
21) With regard to investments and other instruments reported at fair value:
    - The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
    - The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
    - The disclosures related to fair values are complete, adequate, and in accordance with U.S. GAAP.
    - There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
22) With respect to the preparation of financial statements, we have performed the following:
    - Made all management decisions and performed all management functions;
    - Assigned a competent individual to oversee the services;
    - Evaluated the adequacy of the services performed;
    - Evaluated and accepted responsibility for the result of the service performed; and
    - Established and maintained internal controls, including monitoring ongoing activities.

Information Provided

23) We have provided you with:
    - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
    - Additional information that you have requested from us for the purpose of the audit; and
    - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
24) All transactions have been recorded in the accounting records and are reflected in the financial statements.
25) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

26) We have provided to you our analysis of the District's ability to continue as a going concern, including significant conditions and events present, and if necessary, our analysis of management's plans, and our ability to achieve those plans.
27) We have no knowledge of any fraud or suspected fraud that affects the District and involves:
   - Management;
   - Employees who have significant roles in internal control; or
   - Others where the fraud could have a material effect on the financial statements.
28) We have no knowledge of any allegations of fraud, or suspected fraud, affecting the District's financial statements communicated by employees, former employees, vendors, regulators, or others.
29) We are not aware of any pending or threatened litigation, claims, and assessments whose effects should be considered when preparing the financial statements and we have not consulted legal counsel concerning litigation, claims, or assessments.
30) We have disclosed to you the identity of all the entity's related parties and the nature of all the related party relationships and transactions of which we are aware.
31) There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
32) The District has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
33) We have disclosed to you all guarantees, whether written or oral, under which the District is contingently liable.
34) We have disclosed to you all nonexchange financial guarantees, under which we are obligated and have declared liabilities and disclosed properly in accordance with GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, for those guarantees where it is more likely than not that the entity will make a payment on any guarantee.
35) For nonexchange financial guarantees where we have declared liabilities, the amount of the liability recognized is the discounted present value of the best estimate of the future outflows expected to be incurred as a result of the guarantee. Where there was no best estimate but a range of estimated future outflows has been established, we have recognized the minimum amount within the range.
36) We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
37) We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
38) There are no:
   - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
   - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
   - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62.
   - Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
39) The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.

40) We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance. In addition, we conclude a Single Audit is not required for the year under audit.

Required Supplementary Information

With respect to the required supplementary information (RSI) accompanying the financial statements:

41) We acknowledge our responsibility for the presentation of the RSI in accordance with U.S. GAAP.
42) We believe the RSI, including its form and content, is measured and fairly presented in accordance with U.S. GAAP.
43) The methods of measurement or presentation have not changed from those used in the prior period.

Use of a Specialist

44) We agree with the findings of specialists in evaluating the net pension and OPEB liabilities and related deferred balances, and have adequately considered the qualifications of the specialist in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.

Pension and Post Retirement Benefits

45) We believe that the actuarial assumptions and methods used to measure pension and other postemployment benefit liabilities and costs for financial accounting purposes are appropriate in the circumstances.

Daniel K. Jaggers, General Manager

Kirene M. Bargas, Ph.D., Director of Finance and Administration

Beaumont-Cherry Valley Water District
Regular Board Meeting
June 14, 2023

Item 13

STAFF REPORT

TO: Board of Directors

FROM: Dan Jaggers, General Manager

SUBJECT: **Review Annual Disclosure (California Government Code Section 66013(d)), Fiscal Year 2022 Capacity Charges**

Staff Recommendation

Information only.

Background

District staff has prepared the attached schedules to document ongoing record-keeping and accounting of the following information on capacity charges (facilities fees) in accordance with Government Code Section 66013.

Capacity Charges Defined (66013(b)(3))
"A charge for public facilities in existence at the time a charge is imposed or charges for new public facilities to be acquired or constructed in the future that are of proportional benefit to the person or property being charged, including supply or capacity contracts for rights or entitlements, real property interests, and entitlements and other rights of the local agency involving capital expense relating to its use of existing or new public facilities."

The District charges a capacity charge (facilities fee) on all new development and all expansions or changes of existing development to pay for current and future capital improvement projects that are designed to accommodate growth or expanded use. For the year ended December 31, 202, the fee for capacity charges was $10,122 per Equivalent Dwelling Unit.

Accounting Requirements (66013(d)(1)-(5))
The District is required to make the following information regarding capacity charges available to the public within 180 days after the last day of each fiscal year:

1) A description of the charges deposited in the fund.
2) The beginning and ending balance of the fund and the interest earned from investment of monies in the fund.
3) The amount of water capacity charges collected in that fiscal year.
4) An identification of each of the following:
    a. Each public improvement on which charges were expended and the amount of the expenditure for each project, including the percentage of the total cost of the public improvement that was funded with water capacity charges if more than one source of funding was used.
    b. Each public improvement on which water capacity charges were expended that was completed during that fiscal year.
    c. Each public improvement that is anticipated to be undertaken in the following fiscal year.

5) For entities engaged in fund accounting, a description of each interfund transfer or loan made from the capital facilities fund. The information provided shall identify the public improvements on which transferred monies are, or will be, expended and shall also include the date on which the loan will be repaid, and the rate of interest that the fund will receive on the loan.

The Capacity Charges Collected and Used, Detail of Capacity Charges Used, and the Anticipated Public Improvements in Following Fiscal Year(s), for the year ended December 31, 2022 are attached as Schedules 1, 2, and 3, respectively, for Board and public inspection. Capacity charges collected and used, and the interest thereon, are tracked each year by the District, and the schedules are presented in this format on an ongoing, annual basis.

Attachments

Schedule 1 – Year Ended December 31, 2022 Capacity Charges Collected and Used
Schedule 2 – Year Ended December 31, 2022 Detail of Capacity Charges Used
Schedule 3 – Year Ended December 31, 2022 Anticipated Public Improvements in Following Fiscal Year(s)

Report prepared by Bill Clayton, Finance Manager

BEAUMONT-CHERRY VALLEY WATER DISTRICT
Government Code Section 66013(d) Report

Year Ended December 31, 2022
Capacity Charges Collected and Used

Capacity Charge Schedule - December 31, 2022	
Single Family Residential	$ 10,122
Multiple Family Residential	$ 6,073
Commercial Property	Projected water use vs 580 gal/day times $10,122
Industrial Property	Projected water use vs 580 gal/day times $10,122

	2022
BEGINNING BALANCE: RESTRICTED CASH - CAPITAL COMMITMENTS	$ 40,921,375
Charges Collected and Interest Earned	
Capacity charges and front footage fees collected [1]	7,668,120
Interest Earnings Allocated [2]	498,115
Total Charges Collected	8,166,235
Charges Used	
Projects Completed during the Calendar Year	-
Ongoing Projects	2,517,782
Total Charges Used	2,517,782
Charges Collected over (under) Charges Used	5,648,453
ENDING BALANCE: RESTRICTED CASH - CAPITAL COMMITMENTS	**$ 46,569,828**

Note(s):

(1) GC 66013 only requires that capacity charges be accounted for and included in the publicly available information. However, the District also accounts for front footage fees in the similar manner. These are collected to reimburse existing pipelines already installed by the District.

(2) Unused capacity charges are invested with other District funds; interest is proportioned between investments managed by Chandler Asset Management and LAIF, the two investment pools that the District currently invests in.

BEAUMONT-CHERRY VALLEY WATER DISTRICT
Government Code Section 66013(d) Report

Year Ended December 31, 2022
Detail of Capacity Charges Used

Projects Completed during the Year

Project No.	Description	2022
	Total	**$ -**

Ongoing Projects

Project No.	Description	2022
T-3040-0001 PZ Pipeline	Noble Tank Pipeline	4,020
T-3040-0001 Tank	Noble Tank No. 2	13,432
WR-MDP16-0001	Grand Ave. Storm Drain	2,049,830
WR-MDP16-0001	Grand Ave. Storm Drain Pipelines (72.1%)	437,452
WR-REWTR PLAN	Recycled Water Masterplan Update 2016	13,048
	Total	**$ 2,517,782**

BEAUMONT-CHERRY VALLEY WATER DISTRICT
Government Code Section 66013(d) Report

Year Ended December 31, 2022
Anticipated Public Improvements in Following Fiscal Year(s)
Capital Improvement Budget Appendix C: 2023 - 2027 Capital Improvement Budget Detail

Project No.	Description		2023 Capital Budget	2024 Capital Budget	2025 Capital Budget	2026 Capital Budget	2027 Capital Budget
Potable Infrastructure Projects							
WR-SITES-Reser.	Investment in Sites Reservoir Project		$ 93,700	$ 519,600	$ 866,100	$ 1,039,300	$ 1,385,700
W-2750-0002	2750 Zone Well in Noble Creek Regional Park		100,000	1,500,000	3,266,200	3,524,900	-
W-2750-0005	Replace 2750 Zone Well 1	(1)	452,000	178,500	286,300	324,400	-
W-2850-0001	New Beaumont Basin Well on Pardee Sundance Site		1,750,000	1,533,200	2,425,100	2,683,800	-
BP-3040-0001	3040 to 3330 Booster Pump Station at Noble Tank	(2)	122,100	200,000	-	-	1,061,100
T-3040-0001	2 MG 3040 Zone Tank_0001		3,418,600	731,200	-	-	-
T-3040-0001 PZ Pipeline	Pressure Zone Pipeline	(3)	879,300	188,000	-	-	-
WR-MDP16-0001	Grand Avenue Storm Drain		2,063,100	2,194,300	-	-	-
	Total		**$ 8,878,800**	**$ 7,044,800**	**$ 6,843,700**	**$ 7,572,400**	**$ 2,446,800**

FOOTNOTES:
(1) 25% of CIP Project Cost is funded by Capacity Charges
(2) 50% of CIP Project Cost is funded by Capacity Charges
(3) 45% of CIP Project Cost is funded by Capacity Charges

Project No.	Description	Capital Budget	Capital Budget	Capital Budget	Capital Budget	Capital Budget
Vehicles & Equipment						
VE-TRUK-0018	2012 Ford F-350 Super Duty Unit #4 (Appropriately Sized F-450)	$ 60,000	$ -	$ -	$ -	$ -
	Total	**$ 60,000**	**$ -**	**$ -**	**$ -**	**$ -**

Project No.	Description	2023 Capital Budget	2025 Capital Budget	2025 Capital Budget	2025 Capital Budget	2025 Capital Budget
Non-Potable Infrastructure Projects						
NEO-0000-0001	Recycled Water Conversion and Implementation	$ 691,800	$ -	$ -	$ -	$ -
NT-2400-0001	100,000 Gallon 2400 PZ Non-Potable Tank	60,000	54,600	172,800	-	-
NR-2600-0001	2600 Zone Non-Potable Regulation and Metering Station_0001	-	-	-	-	124,300
NR-2600-0002	2600 Zone Non-Potable Regulation and Metering Station_0002	109,700	267,500	-	-	-
NBP-2600-0001	Non-Potable Booster Pump Station at CoB Wastewater Treatment Plant	-	960,200	2,342,300	-	-
NBP-2600-0002	Non-Potable Booster Pump Station at CoB Wastewater Treatment Plant Expansion	-	177,500	432,900	-	-
NR-2800-0001	2800 Zone Non-Potable Regulation and Metering Station_0001	40,000	399,200	425,800	-	-
NR-2800-0002	2800 Zone Non-Potable Regulation and Metering Station_0002	40,000	399,200	425,800	-	-
NT-2800-0001	2 MG 2800 PZ Non-Potable Tank	250,000	1,887,000	503,700	1,643,300	-
NBP-2800-0001	2800 Zone Non-potable Booster Pump Station at the Noble Creek Recharge Facilities	-	-	-	596,700	250,000
	Total	**$ 1,191,500**	**$ 4,145,200**	**$ 4,303,300**	**$ 2,240,000**	**$ 374,300**

FOOTNOTES:
(1) 25% of CIP Project Cost is funded by Capacity Charges
(2) 15% of CIP Project Cost is funded by Capacity Charges
(3) 40% of CIP Project Cost is funded by Capacity Charges

BEAUMONT-CHERRY VALLEY WATER DISTRICT
Government Code Section 66013(d) Report

Year Ended December 31, 2022
Anticipated Public Improvements in Following Fiscal Year(s)

Project No.	Description		2023 Capital Budget	2025 Capital Budget	2025 Capital Budget	2025 Capital Budget	2025 Capital Budget
Non-Potable Pipeline Projects							
NP-2600-0001	Oak Valley Parkway, from westerly end of existing 24" waterline, west to the existing City of Beaumont Lift station/ Tukwet Canyon Golf Course maintenance yard.		$ 197,300	$ -	$ -	$ -	$ -
NP-2600-0002	Oak Valley Parkway, from the west end of NP-2600-0001, west to the existing 16" waterline in Tukwet canyon Parkway.	(1)	415,800	-	-	-	-
NP-2600-0005	From the NR-2800-0004, along Cherry Valley Blvd west to I-10 freeway.		-	-	-	2,977,300	-
NP-2600-0006	From the end of NP-2600-0005, west across the bridge along Cherry Valley Blvd crossing I-10 freeway		-	-	-	-	1,843,200
NP-2600-0009	Along the future alignment of Potrero Blvd, from 4th Street south to NP-2600-0008.	(1)	-	-	331,800	-	-
NP-2800-0001	In Beaumont Summit Station (Formerly Sunny Cal Egg Ranch), Cherry Valley Blvd to Brookside Ave	(2)	-	854,100	-	-	-
NP-2800-0006	In CoB WWTP site, from 2600 to 2800 Zone Booster Pump (NPB 2600-0001) to 4th St.		-	608,900	-	-	-
NP-2800-0007	1st St, from Commerce Way east to Highland Springs Ave		-	776,800	-	-	-
NP-2800-0008	Highland Springs Ave, 2nd St to 1st St.		-	363,400	-	-	-
NP-2800-0009	Within Palm Ave, Crossing 6th Street to connect existing waterlines		-	-	-	-	142,000
NP-2800-0012	Oak Valley Pkwy, from Oak View Dr. east to 750 ft w/o Elm Ave.		-	-	-	-	782,700
NP-2800-0016	7th Street from Veile Ave southwest to California Ave		-	-	499,800	-	-
NP-2800-0017	Along Oak Valley Pkwy from Palm Ave to Cherry Ave		-	-	676,300	-	-
NP-2800-0020	Along 4th Street from Veile Ave to Rangel Park		-	-	288,800	-	-
NP-3000-0001	At the NCRF Phase II Site, from NT-2800-0001 south to Lincoln Street.		-	-	308,800	-	-
NP-3000-0002	In Lincoln Street, from NCRF Phase II Site east to Bellflower Avenue.		-	-	-	2,002,300	-
	Total		**$ 613,100**	**$ 2,603,200**	**$ 2,105,500**	**$ 4,979,600**	**$ 2,767,900**

FOOTNOTES:
(1) 25% of CIP Project Cost is funded by Capacity Charges
(2) 50% of CIP Project Cost is funded by Capacity Charges

	TOTAL - ALL PROJECTS	**$ 10,743,400**	**$ 13,793,200**	**$ 13,252,500**	**$ 14,792,000**	**$ 5,589,000**

Beaumont-Cherry Valley Water District
Regular Board Meeting
June 14, 2023

Item 14

STAFF REPORT

TO: Board of Directors

FROM: Dan Jaggers, General Manager

SUBJECT: **Continued Review of California Drought Conditions, District Urban Water Management Plan and Water Shortage Contingency Plan, and Other Drought Response**

Staff Recommendation

None. Direct staff as desired.

In the news

Tracking California's water supplies
Los Angeles Times 6/1/2023
https://www.latimes.com/projects/california-drought-status-maps-water-usage/

Can Californians Keep Their Lawns?
Some homeowners who ripped out their grassy yards say their lawns have come back to life after the recent rains
New York Times 06/01/2023
https://www.nytimes.com/2023/06/01/us/california-lawns-water-preservation.html

Monthly Reservoir Report for June 1
Maven's Notebook 06/01/2023
https://mavensnotebook.com/2023/06/02/monthly-reservoir-report-for-june-1-3/

Lake Oroville is 99% full with more snow to melt. Why water managers say the reservoir won't overflow
This is the most water that Lake Oroville has had at this point in the year since 2012 according to the Department of Water Resources
KCRA 5 06/07/2023
https://www.kcra.com/article/lake-oroville-is-99-full-with-more-snow-to-melt-water-managers-say-the-reservoir-wont-overflow/44109606#

Two of California's largest reservoirs are near 100% capacity
SF Chronicle 06/06/2023
https://www.sfchronicle.com/climate/article/california-current-reservoir-levels-snowmelt-18138048.php

Sites closer to reality with state water Board decision
The Appeal Democrat 06/05/2023
https://www.appeal-democrat.com/news/sites-closer-to-a-reality-with-state-water-board-decision/article_5686bf8e-03ff-11ee-b994-8ba93f80de37.html

Every drop counts: experts encourage continued water conservation
Fresno State News 06/05/2023
https://www.fresnostatenews.com/2023/06/05/every-drop-counts-experts-encourage-continued-water-conservation/

Colorado River

Water official says Colorado River agreement still has long way to go to become reality
Aaron Chavez optimistic about proposal, but sys expectations should be kept in check
Farmington Daily Times 6/7/2023
https://www.daily-times.com/story/news/local/new-mexico/2023/06/07/historic-plan-not-yet-reality-san-juan-county-water-manager-says/70290372007/

Deadpool Diaries: Paying to fallow may not save as much water as we think
Blog: JFleck at Inkstain 6/6/2023
https://www.inkstain.net/2023/06/deadpool-diaries-paying-to-fallow-may-not-save-as-much-water-as-we-think/

What They're Saying: Governor Newsom's Proposals to Build More, Faster
Office of the Governor – news release 6/1/2023
https://www.gov.ca.gov/2023/06/01/what-theyre-saying-governor-newsoms-proposals-to-build-more-faster/

Background

At its meeting of April 28, 2022, the Board of Directors adopted Resolution 2022-12 (amended by Resolutions 2022-18 and 2022-23), implementing water use restrictions as outlined in the Water Shortage Contingency Plan and as mandated by the State Water Resources Control Board.

Due to significant rainfall and snowfall this winter, Governor Gavin Newsom issued Executive Order N-5-23 on March 24, 2023 terminating a number of the drought restrictions in effect since 2021. Additionally, the State Water Project (SWP) allocation was increased to 75 percent.

At its meeting of April 12, 2023, the Board adopted Resolution 2023-11 rescinding the Water Shortage Contingency Plan (WSCP) Shortage Level 3 and other drought-related water use restrictions.

Attachments

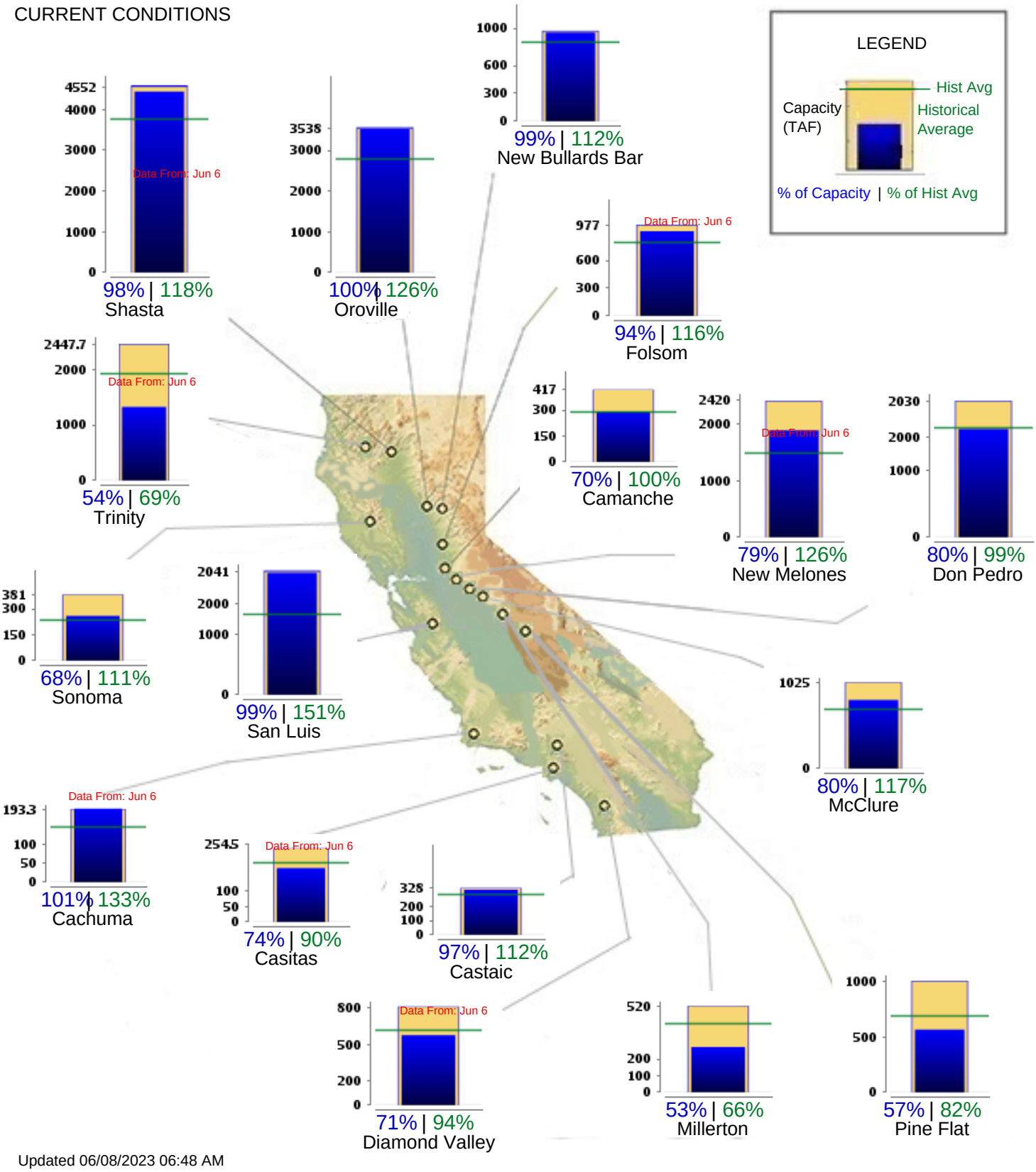
1. Reservoir Conditions – June 6, 2023
2. Snowpack Conditions – June 7, 2023
3. California Drought Monitor Map – June 6, 2023

CURRENT RESERVOIR CONDITIONS

CALIFORNIA MAJOR WATER SUPPLY RESERVOIRS

Midnight - June 7, 2023

CURRENT CONDITIONS

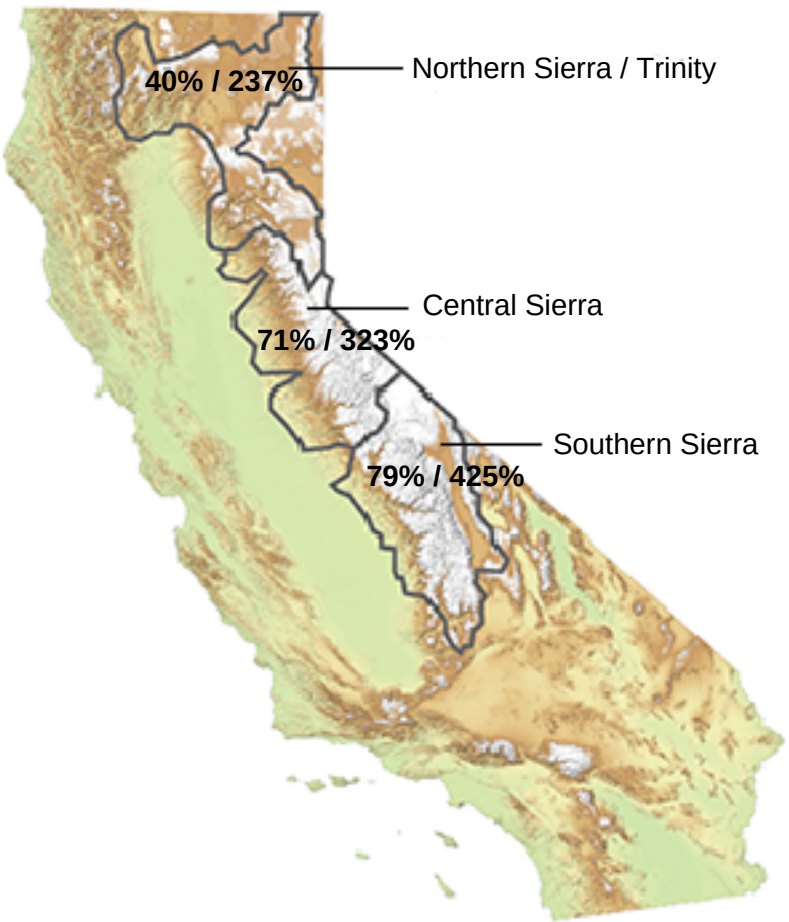


Updated 06/08/2023 06:48 AM



CURRENT REGIONAL SNOWPACK FROM AUTOMATED SNOW SENSORS

% of April 1 Average / % of Normal for This Date



NORTH	
Data as of June 7, 2023	
Number of Stations Reporting	24
Average snow water equivalent (Inches)	11.9
Percent of April 1 Average (%)	40
Percent of normal for this date (%)	237

CENTRAL	
Data as of June 7, 2023	
Number of Stations Reporting	39
Average snow water equivalent (Inches)	17.2
Percent of April 1 Average (%)	71
Percent of normal for this date (%)	323

SOUTH	
Data as of June 7, 2023	
Number of Stations Reporting	23
Average snow water equivalent (Inches)	15.4
Percent of April 1 Average (%)	79
Percent of normal for this date (%)	425

STATE	
Data as of June 7, 2023	
Number of Stations Reporting	86
Average snow water equivalent (Inches)	15.2
Percent of April 1 Average (%)	62
Percent of normal for this date (%)	300

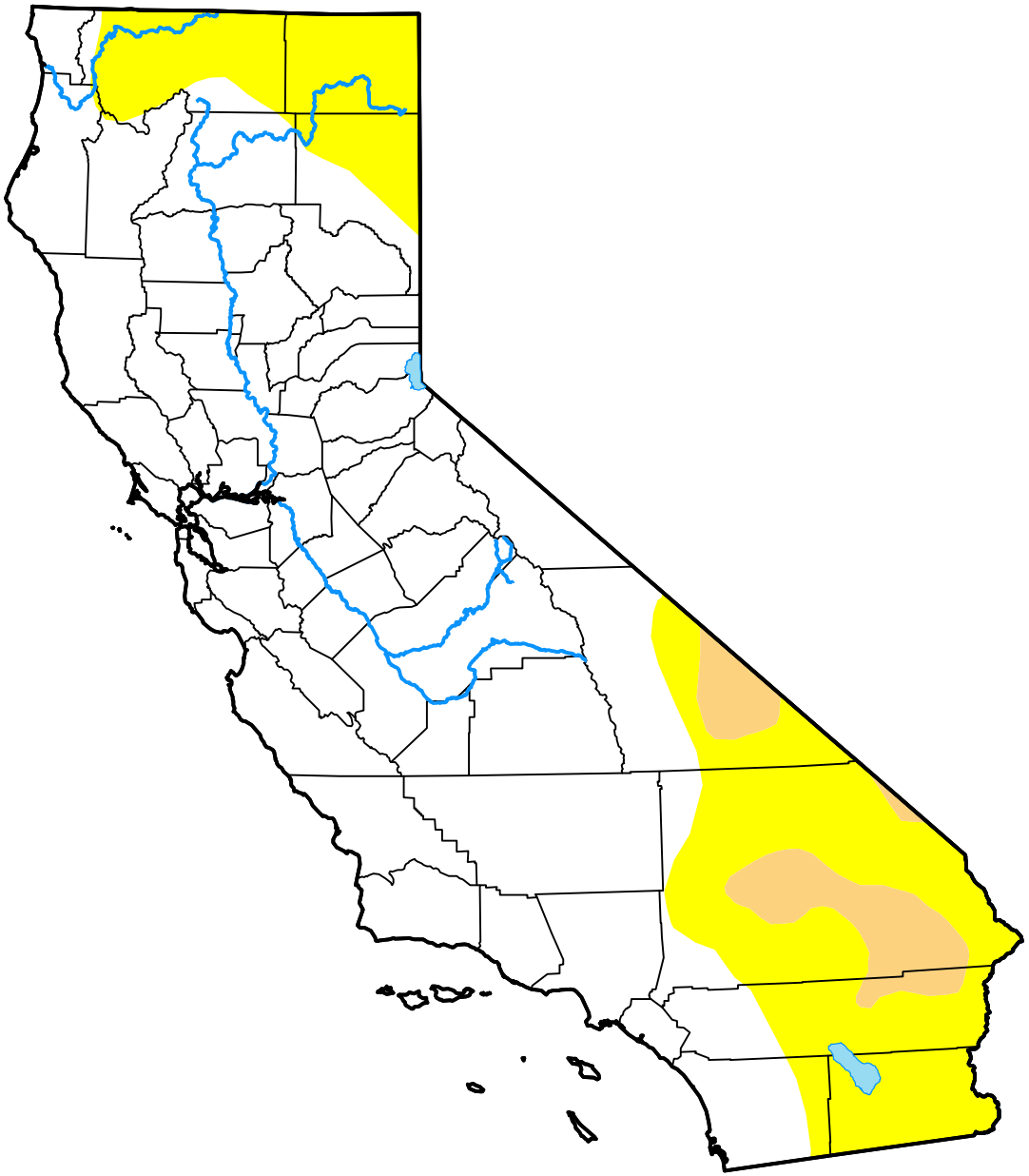
Statewide Average: 62% / 300%

Data as of June 7, 2023

U.S. Drought Monitor
California

Attachment 3 - California Drought Monitor Map – June 6, 2023

June 6, 2023
(Released Thursday, Jun. 8, 2023)
Valid 8 a.m. EDT



Drought Conditions (Percent Area)

	None	D0-D4	D1-D4	D2-D4	D3-D4	D4
Current	70.88	29.12	4.63	0.00	0.00	0.00
Last Week *05-30-2023*	70.88	29.12	4.63	0.00	0.00	0.00
3 Months Ago *03-07-2023*	26.84	73.16	43.06	19.00	0.00	0.00
Start of Calendar Year *01-03-2023*	0.00	100.00	97.93	71.14	27.10	0.00
Start of Water Year *09-27-2022*	0.00	100.00	99.76	94.01	40.91	16.57
One Year Ago *06-07-2022*	0.00	100.00	99.79	97.48	59.81	11.59

Intensity:

- None
- D0 Abnormally Dry
- D1 Moderate Drought
- D2 Severe Drought
- D3 Extreme Drought
- D4 Exceptional Drought

The Drought Monitor focuses on broad-scale conditions. Local conditions may vary. For more information on the Drought Monitor, go to https://droughtmonitor.unl.edu/About.aspx

Author:

Lindsay Johnson
National Drought Mitigation Center

droughtmonitor.unl.edu

Beaumont-Cherry Valley Water District
Regular Board Meeting
June 14, 2023

Item 15

STAFF REPORT

TO: Board of Directors

FROM: Dan Jaggers, General Manager

SUBJECT: **Consideration of Attendance at Upcoming Events and Authorization of Reimbursement and Per Diem**

Staff Recommendation

Evaluate director attendance at upcoming events for possible pre-approval or approval after attendance for compensation and / or expense reimbursement pursuant to Policies 4060 and 4065 and vote to pre-approve any selected activities.

SAMPLE MOTION:

I move that the Board pre-approve the attendance of all directors at these events for purposes of per diem and reimbursement of associated reasonable and necessary expenses per District policy: ____ (list events)

Background

Event attendance is governed by BCVWD Policies and Procedures Manual Part II Policy 4060 Training, Education and Conferences, and Part II Policy 4065 Remuneration / Director Per Diem Fees. Per Government Code 53232.3(d), Directors will either prepare a written report for distribution to the Board or make a verbal report during the next regular meeting of the Board. Directors desiring to attend events not specifically enumerated and preauthorized by BCVWD policy should obtain pre-approval via vote of the Board in order to receive a per diem and/or expense reimbursement.

Upcoming Events

For registration of attendance at any event, Board members should contact the Administrative Assistant.

Activities and events that are, may already be, or can be voted as pre-approved for per diem and/or expense reimbursement for attendance:

1 - SAVE THE DATE

- Nov. 28 – 30 – Annual ACWA Fall Conference and Expo in Indian Wells

2 - NEW EVENTS

DATE / TIME	EVENT A	DIRECTOR INTEREST	
Fri. July 7 7:30 - 9:00 am	**Beaumont Chamber of Commerce Breakfast** Speaker: More information will be available in the future. **Noble Creek Community Center – Copper Room** 390 W. Oak Valley Parkway, Beaumont $25 per person / Reservation deadline: May 30, 2023 Please advise the Administrative Assistant 8 days in advance if you would like to attend. The breakfasts are the second Friday of each month. Speakers vary, but information is not generally available in a timely manner.	COVINGTON	HOFFMAN
APPROVAL		RAMIREZ	SLAWSON
Preapproved (Table A, 5)		WILLIAMS	

DATE / TIME	EVENT B	DIRECTOR INTEREST	
Thur. July 13 8:30 am	**ACWA Region 8 Program and Tour** 1935 South Hughes Way El Segundo, Ca $60.00 Host Agency – West Basin Municipal Water District A tour of West Basin's Water Recycling Facility and Metropolitan's manager of Colorado River Resources Bill Hasencamp will share the latest news on the Colorado River following the historic agreement recently reached.	COVINGTON	HOFFMAN
APPROVAL		RAMIREZ	SLAWSON
REQUIRES VOTE		WILLIAMS	

DATE / TIME	EVENT C	DIRECTOR INTEREST	
Mon-Wed Aug 28-31	**California Special Districts Association (CSDA) Annual Conference and Exhibitor Showcase** Monterey, CA Education and networking event. Come together with special district leaders from across the state to meet with industry suppliers, hear the best in special district topics with more than 30 breakout session options, network with peers, and more at the leadership conference for special districts. (See attached brochure)	COVINGTON	HOFFMAN
APPROVAL		RAMIREZ	SLAWSON
Preapproved (Table A, 6)		WILLIAMS	

Estimated cost per conference attendee (Monterey Aug 28-31)		
Conference **registration** with meal package (early bird - prior to 8/5/23)	$	675.00
Hotel [check in 8/28, check out 8/31 (3 nights @ $229 +tax and fees) est.]	$	824.40
Meals and incidentals (3.5 days: 3 dinners, 1 lunch (those not included with conference meal package) (US GSA Monterey per diem $34 per dinner / $18 lunch / $17 breakfast)	$	120.00
Transportation (driving personal vehicle 800 miles RT @ 65.5 cents mile - IRS rate)	$	524.00
Director **per diem** (4 days @ $260 per day)	$	1,040.00
Estimated cost per conference attendee:	**$**	**3,183.40**
Transportation Alternative: Airfare to/from ONT ($250), with rental car ($365) est.	$	615.00

3 - ON CALENDAR

DATE / TIME	EVENT D	DIRECTOR INTEREST	
Fri. June 16 7:30 - 9:00 am	**Riverside County Water Task Force Speaker Series** **Virtual event** Topic: Crisis Averted? As a deal is reached to reduce demand on the Colorado River, the future of the valuable water supply source remains in limbo. Join us as we discuss what's next for the river and its users	COVINGTON NO	HOFFMAN NO
APPROVAL		**RAMIREZ** **YES**	**SLAWSON** **YES**
Preapproved (Table A, 10)		**WILLIAMS** **YES**	

DATE / TIME	EVENT E	DIRECTOR INTEREST	
Thu. June 29 8 am	**NOTE : This event conflicts with the Engineering Workshop**	COVINGTON	HOFFMAN
APPROVAL	**ACWA Region 10 Program & Tour: Flowing Forward: Water Infrastructure for the 21st Century** **Oceanside, Ca**	**RAMIREZ** **YES**	SLAWSON
Approved by Board vote 5/10/23	Registration: $60 / Hotel accommodations: $200 est. Join ACWA Region 10 for an engaging program, networking with colleagues from across the region, and a tour of Pure Water Oceanside. Water infrastructure built for the weather extremes of 21st century climate change is crucial to ensuring a resilient water supply for our communities and ecosystems. Learn from a panel of local water agency leaders how they have navigated funding and regulatory hurdles to successfully complete a range of critical infrastructure projects. A second panel discussion will focus on collaboration with environmental groups to achieve common goals and the regulatory and legislative changes needed to ensure that water agencies can build necessary infrastructure quickly enough to adapt to the rapidly changing hydrology of California. ACWA Leadership will share updates on advocacy efforts and answer your questions on ACWA's current priorities. Following the program attendees will tour Pure Water Oceanside, a new, local source of high-quality drinking water that will provide over 30% of the City of Oceanside's water supply.	WILLIAMS	

DATE / TIME	EVENT F	DIRECTOR INTEREST	
Fri. Aug. 11 7:00 am – 1:00 pm	**Building Industry Association 17th Annual Southern California Water Conference** **Responding to Water Extremes –** **Keynote Speaker: Dr. Marty Ralph, Scripps Institute**	COVINGTON	HOFFMAN
APPROVAL	Double Tree Hotel – 222 N Vineyard Ave Ontario Registration: $125 https://www.biabuild.com/water-conference	RAMIREZ	**SLAWSON** **YES**
Preapproved (Table A, 6)		**WILLIAMS** **YES**	

DATE / TIME	EVENT G	DIRECTOR INTEREST	
August 23-25 Wed-Friday	**NOTE : This event conflicts with the Engineering Workshop**	**COVINGTON YES**	HOFFMAN NO
APPROVAL	**Urban Water Institute's 29th Annual Water Conference Hyatt Regency Mission Bay, San Diego**	**RAMIREZ YES**	**SLAWSON YES**
Approved by Board vote 3/15/23	$695 Early Bird Registration The Urban Water Institute will host its Annual Water Conference August 23-25, 2023. No further details are available at the moment.	**WILLIAMS YES**	

Estimated cost per conference attendee (in-person):		
Conference registration with meal package	$	745.00
Hotel [check in 8/22, check out 8/25 (3 nights @ $314 +tax and fees) est.]*	$	1,175.40
Hotel parking ($35 per day @ 4 days)	$	140.00
Meals and incidentals (4 days: 3 dinners (those not included with conference meal package) (US GSA Riv Co per diem $17 breakfast, $18 lunch, $34 per dinner)	$	136.00
Transportation (driving personal vehicle 200 miles RT @ .65.5 cents mile - IRS rate)	$	131.00
Director per diem (4 days @ $285 per day)	$	1,140.00
Estimated cost per conference attendee:	**$**	**3,467.40**

Fiscal Impact:

The fiscal impact will depend on the number of directors attending an event and the event costs. Board of Directors currently utilized 44% of the budget as of April 2023.

ACWA Region 10 Event

Thursday, June 29, 2023 | 8:00 a.m. – 3:00 p.m.

City of Oceanside | El Corazon Senior Center

Agenda

8:00 a.m.	Networking Continental Breakfast
9:00 a.m.	Welcome and Introductions
9:15 a.m.	ACWA Update
9:30 a.m.	Panel Discussion 1
10:30 a.m.	Break
10:45 a.m.	Panel Discussion 2
11:45 p.m.	Lunch
12:45 p.m.	Closing Remarks
1:00 p.m.	Drive to Pure Water Oceanside
1:15 p.m.	Pure Water Oceanside Tour
3:00 p.m.	Tour Concludes

Sponsors


California Special
Districts Association
CSDA
Districts Stronger Together
2023
CSDA
annual
conference
& exhibitor
showcase
The Leadership Conference
for Special Districts
August 28 – 31, 2023 | Monterey, California

The CSDA Annual Conference & Exhibitor Showcase is the one conference that hits all the right notes for special district leaders! Cultivate new connections this August in Monterey.

Join 800-plus special district professionals and industry experts for a three-day, must-attend education and networking event.

- Develop new partnerships.
- Discover new products and services to make your district more efficient.
- Expand your horizons with inspiring and motivating keynote sessions.
- Learn about the latest in special district technology, management playbooks, and legal trends.
- Explore new ideas and best practices. Walk away with practical strategies, new connections, and innovative ideas to move your district forward.

We're getting the band back together in Monterey!

CSDA's 2023 Annual Conference & Exhibitor Showcase is back in Monterey! Attendees can enjoy meandering down Cannery Row and Monterey Old Fisherman's Wharf to indulge in a piping hot bread bowl full of clam chowder, visit the acclaimed Monterey Bay Aquarium to see a spirited sea otter up-close, or book a boat tour, whale watching cruise, or fishing trip to set sail on the open waters of Monterey Bay. In your free time, enjoy the combination of natural beauty and cultural richness of Monterey!



Monterey Marriott | Monterey, CA



Portola Hotel & Spa | Monterey, CA

CSDA room reservations in the CSDA room block at the Marriott and Portola Hotel & Spa are available starting at the rate of $229 plus tax. The room reservation cut-off is August 5, 2023; however, space is limited and may sell out before this date. Information regarding hotel reservations and link to book in the CSDA room block will be emailed to the registrant within 24 hours of registration.

One night's non-refundable room and tax will be charged at the time a reservation is made for rooms reserved at the Portola, and charged on August 5, 2023, for rooms reserved at the Marriott.

Monday, August 28, 2023

pre-conference

Workshops, golf tournament, tours, and more

9:00 a.m. – 3:30 p.m.

Pre-Conference Workshop:

Special District Leadership Academy Module 1: Governance Foundations

SDRMA **CIP ELIGIBLE**

As the core curriculum of CSDA's Special District Leadership Academy, this workshop serves as the "foundation" for the series on effective governance of special districts. It is specifically designed for special district board members and meets the requirement for six hours of governance training for Special District Leadership Foundation programs.

$250 CSDA Member / $375 Non-member*

**Price includes continental breakfast and lunch.*

9:00 a.m. – 3:30 p.m.

Pre-Conference Workshop

So, You Want to Be a General Manager?

(Part of the SDLF Essential Leadership Skills Certificate Program)

This is a practical career development workshop for senior executives and emerging leaders in special districts. This action-oriented workshop includes group and panel discussions on the journey, roles, and skillsets of a general manager; identifying general manager opportunities; developing positive relations with the board, staff, and peer agency executives; and leadership best practices.

$100 CSDA Member and Non-member*

Sponsored by the Special District Leadership Foundation (SDLF). Price includes continental breakfast and lunch.



9:00 a.m. Shotgun Start

Pre-Conference Activity

SDLF Scramble for Scholarships Golf Tournament

Del Monte Golf Course

Join special district elected officials, staff, and business affiliates at this optional fun event. Great golf skills are not necessary! Proceeds benefit the Special District Leadership Foundation scholarship fund.

$110 includes golf with cart, lunch, and prizes!

Hurry, space is limited and is on a first-come, first-served basis.

10:30 a.m. – 1:45 p.m.

Pre-Conference Tour

Elkhorn Slough Safari Boat Tour and Moss Landing Harbor District Tour

Playful sea otters, curious harbor seals, boisterous sea lions, and hundreds of bird species abound as you explore one of California's most spectacular wetlands aboard a stable, 27-foot, U.S. Coast Guard inspected pontoon boat in a 1.5-hour tour. Tour of Moss Landing Harbor District to follow.

$50 per person includes transportation to/from the Convention Center and tour. (Lunch is not included.)

Early registration is encouraged. Limited to 25 attendees.

SDRMA

SDRMA Credit Incentive Points

Special District Risk Management Authority (SDRMA) is committed to establishing a strategic partnership with our members to provide maximum protection, help control losses, and positively impact the overall cost of property/liability and workers' compensation coverage through the Credit Incentive Program. Credit incentive points (CIPs) can be earned based on an agency's attendance at the CSDA Annual Conference & Exhibitor Showcase, reducing SDRMA members' annual contribution amounts.

10:30 a.m. – 3:00 p.m.

NEW! Young Professionals Pre-Conference Tour

Elkhorn Slough Kayak Tour and Moss Landing Harbor District

Join your fellow YPs (Young Professional staff and elected officials under the age of 40) for the best way to experience the wildlife and nature of Elkhorn Slough, via kayak. The 1.5-hour kayak tour will take you to visit sea otters, harbor seals and birds up close. The tour of Moss Landing Harbor District will follow. End your pre-conference day networking with your fellow YPs over appetizers and drinks.

$90 per person, includes transportation to/from the Convention Center, kayak excursion, and post-tour happy hour.

Early registration is encouraged. Limited to 25 attendees. Due to safety, the max weight is 250 lbs.

1:30 – 3:30 p.m.

Certified Special District Manager (CSDM) Exam, Special District Leadership Foundation

(optional, must be scheduled prior to conference)

3:45 – 5:15 p.m.

Chapter Roundtable Discussion

(optional, no fee but must be attending the conference)

Join CSDA board members and local chapter leaders from across the state to share best practices and discuss issues and opportunities.

Calling all Young Professional District Staff, age 40 and younger! Keep an eye out for special sessions and a pre-conference tour especially suited for you. These sessions are noted with a YP icon.

Conference Officially BEGINS!

5:15 – 7:30 p.m.

President's Reception with the Exhibitors

(all registered attendees welcome)

Join us in the exhibit hall as we network with business professionals who provide all types of goods and services to special districts. Appetizers, refreshments, and entertainment are provided.

08.29 - 08.31

schedule

This conference hits all the right notes!

Tuesday, August 29, 2023

7:30 – 8:30 a.m.

CSDA Board Meeting

7:30 a.m. – 6:30 p.m.

Exhibitor Showcase Open

7:30 – 8:30 a.m.

Continental Breakfast in the Exhibit Hall

Breakfast is included in full conference registration.

8:45 – 10:45 a.m.

Opening General Session and Keynote



Seth Mattison
CEO and Founder of FutureSight Labs

"The Heart of Leadership: The Secret & Science to Influencing & Leading During Transformation"

Leadership has always been about one thing: influence. To effectively manage transformation today, leaders must have the understanding and the skill to not only connect with the rational and logical aspects of people's brains but also have the capacity to reach their hearts to understand what ultimately drives human behavior at the deepest level.

In this highly interactive deep-dive discussion, leadership keynote speaker Seth Mattison will add a new perspective to the conversation of leadership today by dissecting the most critical skills and competencies leaders will need to acquire to elevate their impact on the teams they're supporting, the organizations they're leading, and the communities they live in.

Awards Presented:

- General Manager of the Year
- Board Member of the Year
- Staff Member of the Year
- SDLF New and Renewing Certified Special District Managers
- SDLF Essential Leadership Skills Certificate

11:00 a.m. – 12:00 p.m.

Scheduled Breakout Sessions

ABCs of Alternative Delivery Models for Capital Improvement Projects (CIPs)

Melanie Mow Schumacher, Soquel Creek Water District

With alternative delivery models being used more frequently for capital improvement projects (CIPs), it's important to know the pros/cons between various procurement methods. Design-build (DB) construction is a delivery method that provides an owner (special district) a single point of contact for both the design and construction phase of the project. Unlike traditional design-bid-build (DBB), the phases overlap, and team members (owner and DB firm) collaborate throughout the process to provide successful project delivery.

Public Agencies' Role in Forest Management and Keys to Successful Grant Applications

Joel Metzger, Utica Water and Power Authority
Andy Fecko, Placer County Water Agency
Mark Egbert, Georgetown Divide and El Dorado Resource Conservation Districts

As landscape-scale forest management becomes increasingly important to protect our communities, water supplies, and timberlands, public agencies have a unique opportunity to take leading roles in being good stewards of our natural resources. Hear from public agency managers who are on the cutting edge of forest management in California, learn about their ongoing projects, and find out how they worked with stakeholders. Local, state, and federal grants / appropriations are critical to public agencies' ability to move forest management projects forward, and the panel will identify preferred funding sources and share

the keys to successful grant applications. If a public agency in your community is ready to take on a forest management project, you don't want to miss this panel!

Role of the Board, Parliamentary Procedure, Brown Act, and Conflicts of Interest

Oliver Yee, Liebert Cassidy Whitmore

The board has significant fiduciary responsibilities and duties, much of which is guided by the law. This session will cover the essential legal functions and foundational principles surrounding board governance. Specifically, it will cover key provisions of the Brown Act, ethical responsibilities, conflicts of interest, and parliamentary procedures.

Save Money and Time with Programmatic Environmental Impact Reports (EIRs)

Tom Kennedy and Malik Tamimi, Rainbow Municipal Water District

CEQA compliance adds a great deal of time and money to every project. With rapidly aging infrastructure every pipeline will need work sooner or later. Rather than performing a separate CEQA action every time, Rainbow MWD decided to perform a Programmatic EIR (PEIR) to cover every pipeline in the district. Though this process took a bit longer, by evaluating nearly 400 miles of pipeline all at once, over 75% of water and over 90% of sewer pipelines are now fully covered by the action. The remaining pipelines are also covered with pre-defined monitoring and mitigation steps. Attendees will learn how to perform a systemwide PEIR, the cost and time benefits of a systemwide PEIR, and how future projects can be incorporated into the PEIR via addendums.

Practicing Emotional Intelligence

Sylvette Wake, CPS HR Consulting

There is strong evidence that emotional intelligence is one of the strongest predictors of performance. Some research states that it is responsible for 58% of job performance and 90% of top performers have a high EQ. So, getting more EQ is a good thing. Join us to learn about the four quadrants of emotional intelligence and what you can do to boost your EQ.

Required Ethics AB 1234 Compliance Training (Part 1)*

Richard D. Pio Roda and Alex J. Mog, Meyers Nave

AB 1234 mandates agency officials receive two hours of ethics training every two years. This training covers all required topics, including conflicts, financial gain, prerequisites of office, transparency, and fair process.**

**Must attend both sessions to receive your digital certificate.*

***This presentation has been approved for 2 hours of MCLE credit by the State Bar of California. Meyers Nave, a Professional Law Corporation, is a MCLE licensed provider. PN #10416*

LAFCOs – An Additional Resource for Special Districts

Joe Serrano, Santa Cruz LAFCO

Where does a district go to change its jurisdictional boundaries? Who determines when a new district is formed? The answer is the Local Area Formation of Counties (LAFCO). By the end of this session, not only will you understand the synergy between special districts and LAFCOs but you will leave as a LAFCO expert.



12:15 – 1:30 p.m.

Lunch with the Exhibitors

Lunch is included in the full conference registration.

All conference attendees are welcome to attend lunch in the exhibit hall. Enjoy your lunch while taking time to learn more about our exhibitors and the valuable services they provide. From risk management to accounting, HR, legal, banking services, and more – our exhibitors have some of the best of what you're looking for!

1:45 – 3:00 p.m.

Scheduled Breakout Sessions

How CUPCCAA Benefits Special Districts in Delivering Public Works Projects

Will Clemens, Oceano Community Services District

The California Uniform Public Construction Cost Accounting Act provides special districts with the ability to implement alternative bidding procedures on public works projects costing less than $200,000. The Act is voluntary and supports participating special districts with efficient and flexible project delivery. This session will cover key provisions of the act, benefits of participation and how to opt into the Act, pitfalls to avoid, and recent updates.

Public Events to Build Community Equity

Joshua Bonner, Coachella Valley Public Cemetery District
Victoria Llort, Coachella Valley Water District
CV Strategies

Community equity has never been more important, as districts are increasingly responsible for solving some of the most pressing local issues in your neighborhood. Events and public gatherings can be an important component of your district's communication and public engagement plan. As an interactive experience, events allow your district to engage the community on a positive footing, building your district's image beyond just the service(s) you offer. Learn how to engage the community, build your brand, and recognize valuable partnership opportunities that exist within your community. Use your next event to move from a special district no one understands to a trusted community partner with an interest in giving back.

Great for Young Professionals!

You Can (Central) Bank On It: The Importance and Impact of the Federal Reserve System to Your District's Investment Program

Brent Turner, California CLASS

How much do you really know about how the Federal Reserve works? While we have all seen "the Fed" in the news, how do its decisions impact the economy and the investor? In this session, attendees will gain a fuller understanding of the role that the Federal Reserve System plays in managing the nation's money supply, influencing the economy, and serving as a lender of last resort. This session is meant to demystify a subject that is often presented and discussed in unnecessarily incomprehensible jargon, so if you are curious to learn more about the Federal Reserve and monetary policy in plain-English terms, please consider attending.

The Brown Act in a Modern World

Chelsea Straus, Richards Watson Gershon

This presentation will review the following:

- The Brown Act's new virtual meeting rules, including AB 361, AB 2449, and the Brown Act's traditional teleconferencing options
- AB 992's rules for commenting on social media about agency business
- Avoiding constitutional issues when monitoring your social media pages

What's All the Buzz About? How Partnerships Fuel Drone Innovation

Joshua Metz and Sophia Selivanoff, Regional Government Services
Chris Bley, Insight Up Solutions
Becca Fenwick, UCSC CITRIS Institute for Drone Education & Research

Come see what all the buzz is about with this budding industry before it takes off! We're on the cusp of a workforce transformation - and Monterey Bay, industry, governments, and academia have joined forces to chart a path for drones and robotics to automate work while strengthening community. A panel of leaders will share their lessons learned on strategic coalitions and working across organizations and sectors to craft a common vision for the future.

Required Ethics AB1234 Compliance Training (Part 2)*

Richard D. Pio Roda and Alex J. Mog, Meyers Nave

See previous session description.

**Must attend both sessions to receive your digital certificate.*

Hearings, Protests and Elections, Oh My! Implementing a Property-Related Fee

Kevin King, Reclamation District No. 1000
Eric Grotenhuis, Page Design
Greg Ghironzi, NBS

Aging infrastructure and increasing costs of service are common problems for many local agencies and the procedural challenges presented by Prop. 218 for property-related fees can be daunting. With a thoughtful approach to fee setting and

implementation, funding for operation, maintenance and capital needs is possible to achieve. This session will discuss considerations for the fee-setting process, the approval procedure to include both the hearing and election steps, and public outreach efforts exemplified using a case study of Reclamation District No. 1000's stormwater fee.

3:45 – 4:45 p.m.

Scheduled Breakout Sessions

Leadership of Management

Robert Gutierrez, Rainbow Municipal Water District
Steve Hernandez, WaterWisePro Training LLC

Understanding the critical differences between leadership and management is an essential tool in efficiently operating any organization. Management is a form of control, while leadership is a form of influence. Persons in positions of authority need help to understand the dynamics of these two styles, impacting their ability to get the most out of their staff. This session will explore the concepts of servant leadership and how to leverage this leadership style to increase production, morale, and the willingness to stay with the organization.

Great for Young Professionals!

Pricing Debt: Interest Rates, Fees, and Other Variables

Consultants of CSDA Finance Corporation
Don Bartz, Phelan Pinon Hills Community Services District

When an agency considers financing, interest rates are often the first concern and can vary based on several factors. In this interactive panel discussion, CSDA Finance Corporation consultants explain how financings are priced and interest rates are set in both the bond market and the bank placement market. We'll be joined by a special district general manager who will share insight into the financing process and the importance of communicating to board officials each step of the way.

How to Recruit When No One Knows What You Do

Kylie Sun, Tripepi Smith
Cathy Thompson, Tripepi Smith (TS) Talent Solutions

Many agencies are finding it difficult to not only keep employees engaged, but to find new, motivated talent to join their team. The challenge of finding new employees increases when it isn't clear what exactly your organization does or what it values. Finding qualified candidates goes hand in hand with your ability to clearly communicate your organization's mission, culture, expectations, and responsibilities.

Presenters will share their tips and tricks for creating a seamless and successful recruiting process that educates the public on your organization and brings in top talent prospects.

Embracing Diversity, Equity, Inclusion, and Belonging as The Cultural Norm

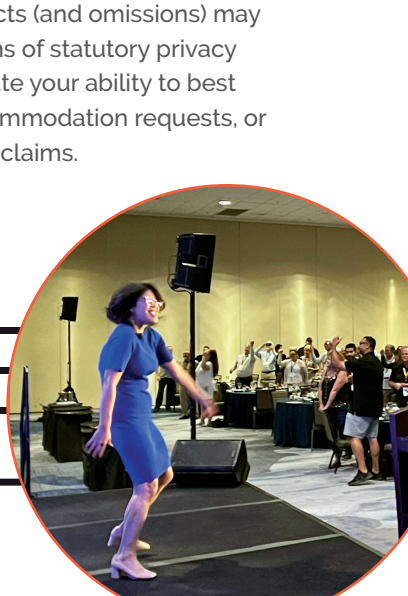
Knickeita V. Bullock, UKG

Implementing Diversity, Equity, Inclusion, and Belonging (DEI&B) initiatives today isn't just the right thing to do. It's a business imperative that positively impacts the workforce and drives employee retention and engagement. To attract and retain talent in the post-pandemic world of work, governmental organizations need to move beyond DEI&B checkboxes and create inclusive cultures where employees feel valued and know they belong. This session will show you how to assess your organization's DEI&B progress, facilitate real organizational change through honest dialogue, and enable true inclusivity. Most importantly, you'll learn how to build a DEI&B practice that lasts.

Privacy and the Need to Share Information in the Workplace

Ryan Quadrel and Rob Cutbirth, Slovak Baron Empey Murphy & Pinkney LLP

Employees regularly provide confidential, personal health information (PHI) to employers and claims administrators through the onboarding process, requests for leaves of absence (LOA) or disability accommodation, and in response to workers' compensation claims. PHI might then be stored, shared, and used by Human Resources, Benefits, Risk Management, Claims Administrators, and others. Even with good intentions, such acts (and omissions) may create risk exposures in terms of statutory privacy violations, may harm or negate your ability to best manage LOA/disability accommodation requests, or result in a loss of defense to claims.



Tuesday, August 29, 2023

Avoiding Conflicts of Interest and Maintaining Public Trust

Alex J. Mog, Meyers Nave

Maintaining public trust is critical to successfully serving as a public official. Conflicts of interest, both real and perceived, are a quick way for public officials to lose that trust. This session will provide an explanation of the requirements of SB 1439, which establishes significant new conflict of interest rules regarding campaign contributions, as well as tips for maintaining public trust.

This presentation has been approved for 1 hour of MCLE credit by the State Bar of California. Meyers Nave, a Professional Law Corporation, is a MCLE licensed provider. PN #10416

Learn How to Make Your Website Accessible Before a Costly Lawsuit Forces You

Martin Rauch, Rauch Communication Consultants, Inc.
Mac Clemmens, Streamline

State and federal laws and a growing number of legal judgments are pushing special districts to make their websites, media, and documents accessible to people with disabilities. If you don't know if your district's website and documents are Americans With Disabilities Act (ADA) compliant, they probably are not. And it could cost your district up to $4,000 per day in fines. Join us at this fast-paced session where you will learn what is web and document accessibility and how it affects members of your district, why your district should care, and guidance on how your district can get and stay compliant.





5:00 – 6:30 p.m.

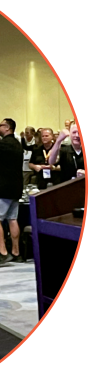
Mix and Mingle in the Exhibit Hall

(all registered attendees welcome)

Stop by the exhibit hall for a drink and hors d'oeuvres. Be sure to enter for one more chance to win one of our fabulous prizes!

The exhibit hall closes on Tuesday, August 29th at 6:30 p.m.





Wednesday, August 30, 2023

8:00 – 8:30 a.m.

SDRMA Sponsored Full Plated Breakfast

All registered attendees and exhibitors are welcome.

Breakfast is included in full conference registration.

8:30 – 10:30 a.m.

General Session Keynote



Matthew Luhn

Formerly with Pixar, Story Artist, Creativity Expert & Author

Storytelling for Business

Storytelling is the #1 business skill necessary to connect, motivate, and lead people in today's world. Stories compel us to engage in experiences, learn lessons, and define our values and ourselves within our organization. Matthew Luhn, a 20-year Pixar story veteran, brings his experience creating and developing 10 blockbuster films at Pixar and provides practical strategies that teach and inspire people and teams to connect more effectively with audiences on an emotional level. Matthew uses the power of storytelling to bridge the gap between business and heart, driving your story toward one unforgettable selling point.

Awards Presented:

- SDRMA Awards
- SDLF New and Renewing Transparency Certificate of Excellence
- SDLF New and Renewing District of Distinction

10:45 a.m. – 12:00 p.m.

Scheduled Breakout Sessions

Understanding Board Member Liability

Peter Glaessner, Esq., Allen, Glaessner, Hazelwood & Werth
Debbie Yokota, Special District Risk Management Authority

The goal of this presentation is to provide current and newly elected or appointed board members with a working understanding of the role of an elected official in the day-to-day governance of district operations. Public board members are covered by Public Officials Errors & Omissions policies. This session will inform board members what activities and actions are and are not covered by this policy.

The California Public Records Act: Don't Get Caught Unaware!

Sarah Lustig, Atkinson, Andelson, Loya, Ruud & Romo

It is imperative that public agencies know how to respond to and comply with requests for records under the California Public Records Act (CPRA). This session will provide an overview of the CPRA, including deadlines and methods for responding and a discussion of exemptions and statutory objections. It will also highlight trending legal developments surrounding the California Public Records Act and give tips and advice for responding to requests.

Blueprint for a Changing Workplace

Terri Bianco, CPS HR Consulting

Never has there been a better opportunity to create positive changes in your workplace. Everyone in your organization was affected by recent external events. No one is the same as they were before. People have adapted to working from home. They have become more independent, flexible, and more productive. Now it will change again and keep changing. As a

manager or supervisor, you are in a position to plan, to guide, and to influence the success of a new work culture. But how? This class offers ideas, processes, techniques, and behaviors to move things along in the right direction from the get-go.

Current IRS Audits Focused on Special District Issues

Judith Boyette and Mikaela Habib, Hanson Bridgett, LLP

This session will be focused on current increased IRS audits and compliance reviews dealing with areas that are of concern to California special districts. These IRS actions create the risk of potential large monetary penalties for special districts, as well as risk of damage to the public's perception of the special district.

Difficult Conversations - Ethics Complaints Against a Board Member

Steven Miller, Hanson Bridgett, LLP

Few issues are as sensitive and difficult as how to handle a complaint lodged against a sitting board member. Such a complaint usually raises legal challenges for an agency as well as political and emotional challenges for board members and staff. Maintaining internal cohesion and public trust can be extremely difficult. The process is often shrouded in secrecy, without the transparency often necessary to learn any meaningful lessons. Learn some best practices and identify key issues from an experienced ethics investigator and advisor. This session will explore how to address key legal issues and protect the agency, what an agency's goals should be, and how to establish protocols for the greatest chance of success.

What to Expect from Your Finance Department

Cindy Byerrum, Eide Bailly CPAs
Paul Kaymark, Nigro & Nigro PC
Larry McKenney, Amador Water Agency

This interactive session will help demystify the mysteries of the accounting and auditing world. A special district finance director will walk through what leadership should expect from the finance department, when to expect it, and talk about typical compliance reports expected from your finance professionals and common issues found with each.

10 Best Practices Every Board Member Should Know

Brent Ives, BHI Management Consulting

This session will cover:

- What correlates as critically important to boards.
- What are the most difficult aspects of working with the board?
- What are the most challenging issues of working with your GM and staff?
- What practices have you learned about being productive in the public environment?
- What have you learned about yourself in this job?

11:00 a.m. – 12:00 p.m.

SDLF Board and Annual Meeting

12:15 – 2:00 p.m.

Legislative Update Luncheon

(All attendees welcome)

CSDA's legislative and legal affairs team will present attendees with the most up-to-date information on the outcome of the biggest state and federal budgetary, legislative, and legal issues impacting special districts in 2023, as well as a sneak peek of what to expect in 2024. Learn about significant new laws coming your way and what they mean for special districts going forward.

Awards Presented:

- Innovative Project/Program of the Year Award (large district)
- Innovative Project/Program of the Year Award (small district)
- Exceptional Public Outreach & Advocacy Award (large district)
- Exceptional Public Outreach & Advocacy Award (small district)
- Recognition of Previous and Outgoing Board Members
- Ralph Heim Exceptional Outreach & Advocacy Award
- William Hollingsworth Award of Excellence

Lunch is included in the conference registration.



Wednesday, August 30, 2023

2:15 – 3:30 p.m.

CSDA Finance Corporation Board and Annual Meeting

2:15 – 3:30 p.m.

Scheduled Breakout Sessions

Cal/OSHA Requirements Made Simple

Enriqueta (Henri) Castro, CSP, Special District Risk Management Authority

While the ultimate goal of Cal/OSHA is to protect employees, we recognize how challenging it is to figure out which of the many Cal/OSHA regulations may apply to your district. There are regulations that apply to all employers, there are some that require written programs, there are those that apply only if there is an "occupational exposure", the list goes on and on. During this session we'll focus on Cal/OSHA regulations that commonly apply to special districts. We'll review the requirements based on operations and employee exposures, and then we'll review a step-by-step approach on how to break down the requirements to help simplify implementation. Participants will receive tools to easily navigate the requirements of 20 common regulations, as well as implementation guidance.

Cybersecurity Best Practices for Special Districts

Corey Kaufman, VC3

With ransomware attacks threatening local governments more than any other industry—even more than schools or healthcare organizations—a perfect storm exists as local governments are also often the least-equipped to handle a cyberattack. Many local governments do not even have the "basic basics" in place such as multi-factor authentication (MFA), endpoint detection and response (EDR), and data backup. We will answer the question, "Where do I begin with cybersecurity?" and present a checklist that distills tips, best practices, and recommendations that organizations can use to score themselves, find cybersecurity gaps, and create an action plan.

Surplus Land Act and Special Districts: Know the Impact

Larry J. Kosmont, Kosmont Financial Services
Matt Cody, Best Best & Krieger LLP

California is faced with a housing crisis. The State has revved up enforcement to accelerate the production of affordable housing including the use of public agency-owned land. Effective in 2020, the Surplus Land Act (SLA) requires ALL public agencies including special districts to follow a process to sell or lease any public property by first offering it to a state-controlled list of affordable housing developers. The State Department of Housing & Community Development manages the process and now has an enforcement unit to ensure compliance. Learn how the SLA process will impact re-use of district properties and how to navigate the sale/lease/licensing of special district public agency property.

Leading a Values-Based Organizational Culture

Sean Barclay, Tahoe City Public Utility District

Creating alignment around a shared set of values at an organizational level requires so much more than just adopting a "set of words on a wall." This session will examine one district's journey towards implementing a set of shared values and behaviors that guide decision-making, from strategic planning to everyday customer interactions. The session will share actual experiences along the way towards implementation, including the challenges and real benefits realized over time. Come learn firsthand from our mistakes and successes and take-home practical tips to help you understand if a values-based organizational culture is the right fit for your district.

Great for Young Professionals!

A Step-by-Step Guide to Building an Effective Multi-Year Strategic Plan

Martin Rauch, Rauch Communication Consultants, Inc

Whatever the challenges facing your district, it is critical to build a realistic and well-supported plan to get there. Whether your district has an existing planning process or is looking to start one for the first time, this session will provide proven methods for evaluating the issues, challenges, and opportunities facing your district, and developing clear and practical direction for the future. It will distinguish the roles of the board and staff in the process. This lively session will also feature sharing of experiences (good and bad) by the participants and presenter, and practical tips that you can bring home. We will also explore how to successfully engage the board, executive team, staff, and public in this process.

Skilled and Trained Workforce: When is it Triggered and What Are My Agency's Responsibilities?

Deborah Wilder, Contractor Compliance and Monitoring, Inc.

Skilled and Trained Workforce (STW) requirements now attach to 15 different types of projects from school lease back contracts to design build contracts of one million dollars or more. As more and more construction projects include STW requirements, join us for an educational session to determine if and when your project will be subject to STW, what the agency's obligation is to monitor and collect monthly reports, and when progress payments should be withheld. Finally, learn the requirements for mandatory reporting of non-compliant contractors to the Department of Industrial Relations.

Sexual Harassment Prevention (Part 1)*

Victoria Danna, Best Best & Krieger LLP

This training satisfies California Assembly Bills 1825, 2053, and 1661 biannual requirements. This training applies to supervisory and private business professionals with 50 or more employees, as well as elected officials. Attendees will learn what constitutes sexual harassment and discrimination in the workplace, how to recognize and prevent harassment, what procedures to follow if you witness harassment or are harassed yourself, the potential consequences of harassment, and a discussion about gender identity and gender expression in the workplace, in compliance with Senate Bill 396.

**Must attend both sessions to receive your digital certificate.*

3:45 – 5:00 p.m.

Scheduled Breakout Sessions

Reserves: What Every Board Member, General Manager, Finance Staff AND Taxpayer Should Know

Tom Scaglione, Grossmont Healthcare District

This interactive session will explore real reserve policies from a variety of California special districts to consider policy provisions worthy of imitation and those to avoid. We'll discuss the foundation provided by California law and industry guidelines and discover how to write a policy that doesn't sound like it was written by an accounting nerd. As stewards of the people's money, we need to communicate effectively on how our reserve policies meet the unique financial and operational objectives of each district. Participate in this important session and gain the confidence you need to know what reserve policy is best for your district and your customers.

Building an Effective Board Management Team – Here's How

Martin Rauch, Rauch Communication Consultants, Inc.

This session will provide best practices, review case studies, and allow participants to discuss strategies for building an effective board and management team. You will take home ideas for change and improvement, including how to evaluate whether to have committee meetings and if so, how to structure them; how to ensure your board is focusing on the right information and issues; how to provide clear policy direction to the manager; and how to develop a pain-free and productive method for evaluating the manager's performance.

Sexual Harassment Prevention (Part 2)*

Victoria Danna, Best Best & Krieger LLP

See previous session description.

**Must attend both sessions to receive your digital certificate.*

Understanding CEQA's Requirements Regarding Tribal Cultural Resources and AB 52 Tribal Consultation

Amy Hoyt and Sarah Owsowitz, Best Best & Krieger LLP

The California Environmental Quality Act ("CEQA") requires lead agencies to analyze a project's potentially significant impacts on Tribal Cultural Resources. And before releasing any negative declaration, mitigated declaration or environmental impact report to the public, CEQA requires lead agencies to invite any California Native American tribe, who has previously submitted a written request, to consult with the lead agency pursuant to AB 52. AB 52 consultation recognizes that California Native American Tribes have valuable expertise regarding their tribal history and practices that should be considered when studying potentially significant impacts on Tribal Cultural Resources.

This session will discuss CEQA's requirements regarding analysis of Tribal Cultural Resources, including requirements regarding AB 52 consultation.

When the Gavel Strikes: Tips for Efficient and Effective Board Meetings

Craig Steele, Richards Watson Gershon

Public meetings influence how your agency is perceived by the public. Meeting management strategies can make board meetings more effective and promote an image of efficiency and transparency. In this session, we share tips for minimizing disruptions, facilitating public participation, and fostering a thoughtful-yet-convivial atmosphere during board meetings.

Contracting Do's and Don'ts: Public Works, Services, Materials, Supplies, and Equipment

Gary Bell, Colantuono Highsmith & Whatley, PC

All special districts contract for services, materials, supplies, and equipment and frequently public works, too. There are different procedures in principal acts and other provisions of state law for each, required policies for some, and pitfalls if procedures aren't followed. This session will distinguish between the different types of procurement, discuss the rules that apply to each, and provide practical advice for board members and staff regarding these processes.

5:00 – 6:00 p.m.

SDRMA Member Reception

Light appetizers and drinks will be served.

Electronic Invitation to SDRMA Members to follow – approximately one month prior to the event.



6:00 – 9:00 p.m.

Taste of the City

(all registered attendees welcome)

The Dueling Pianos are back to take your requests while you dance the night away, sample local food and beverages, and enjoy a silent auction.





9:00 – 11:00 p.m.

Karaoke After Party

Let's keep the party going… Join us for the ultimate Taste of the City After Party! Belt out your favorite tunes as we let loose to celebrate a great Annual Conference!

$25 includes admission and 2 drinks. All proceeds support the Special District Leadership Foundation.*

Thursday, August 31, 2023

8:00 – 10:00 a.m.

Closing Breakfast: Connect and Collaborate

We've saved the best for last! Join us for a unique and valuable opportunity to spend time with your special district peers, discuss issues unique to your particular district type, trade ideas and best practices, and listen to one another's stories. Continental breakfast will also be provided. It's the perfect way to wrap up the Annual Conference!

Awards Presented:

- Excellence in Technology
- Chapter of the Year
- Beacon Awards

10:00 a.m.

Conference Adjourns



2023 CSDA ANNUAL CONFERENCE & EXHIBITOR SHOWCASE • MONTEREY, CA

Attendee Registration Form

ONE FORM PER ATTENDEE, PLEASE PRINT

Hotel Reservations *Marriott and Portola Hotel & Spa*

CSDA room reservations within the CSDA Room Block for the Annual Conference and Exhibitor Showcase are available at the Marriott and Portola Hotel & Spa starting at the rate of $229 plus tax. The room reservation cut-off is August 5, 2023; however, space is limited and may sell out before this date. Information regarding hotel reservations and links to book in the CSDA room block will be emailed to the attendee only (not the individual registering the attendee) within 24 hours of registration.

Full Conference Registration Fees Include:

- President's Reception with the Exhibitors
- Keynote Sessions
- Continental Breakfast with the Exhibitors
- Lunch with the Exhibitors
- Mix and Mingle in the Exhibit Hall
- SDRMA Full Plated Breakfast
- Legislative Update Luncheon
- All Breakout Sessions
- "Taste of the City" Reception
- Closing Breakfast

Three Ways to Register

1. ONLINE by visiting the CSDA Annual Conference website at **conference.csda.net**.
2. FAX your registration form to 916-520-2465. (All faxed forms must include payment)
3. MAIL to CSDA, 1112 I Street, Suite 200, Sacramento, CA 95814. (please include registration form along with payment. Check should be made payable to: California Special Districts Association).

Name:	Title:	
District:		
Address:		
City:	State:	Zip:
Phone:	Fax:	
Email:	Website:	
Special Needs (include dietary):		
Emergency Contact:		

Conference Registration Fees	**Early Bird (on/before August 5, 2023)**	**Regular (after August 5, 2023)**	**SUBTOTAL**
☐ CSDA Member - Full Conference	$ 675.00	$750.00	
☐ Non-member - Full Conference	$ 1,010.00	$ 1,125.00	
☐ Guest of a Member - Full Conference (Cannot be from a district/company) ☐ Vegetarian	$ 350.00	$ 425.00	
☐ Guest of a Non-member - Full Conference (Cannot be from a district/company) ☐ Vegetarian	$ 525.00	$ 635.00	
☐ CSDA Member - One-day registration ☐ Tuesday ☐ Wednesday ☐ Thursday	$ 375.00 each day	$ 400.00 each day	
☐ Non-member - One-day registration ☐ Tuesday ☐ Wednesday ☐ Thursday	$ 560.00 each day	$ 600.00 each day	

Separate Registration Fees	**Member**	**Non-member**	**SUBTOTAL**
☐ Pre-Conference Workshop: SDLA Module 1: Governance Foundations - Aug. 28	$ 250.00	$ 375.00	
☐ Pre-Conference Workshop: So, You Want to Be a General Manager? - Aug. 28	$ 100.00 CSDA Member/Non-member		
☐ SDLF Scramble for Scholarships Golf Tournament - Aug. 28	$ 110.00 (includes lunch)		
☐ Pre-Conference Tour: Elkhorn Slough Safari Boat Tour and Moss Landing Harbor District Tour - Aug. 28	$ 50.00 CSDA Member/Non-member		
☐ Young Professionals Pre-Conference Tour: Elkhorn Slough Kayak Tour and Moss Landing Harbor District - Aug. 28	$ 90.00 CSDA Member/Non-member		
☐ "Taste of the City" Reception (Guests only) - Aug. 30	$ 80.00	$ 120.00	
☐ Karaoke After Party - Aug. 30	$ 25.00 CSDA Member/Non-member		
		TOTAL	

Payment Information		
Payment type: ☐ Check ☐ Visa ☐ MasterCard ☐ AMEX ☐ Discover		
Account name:		Account Number:
Expiration date:	CVC:	Authorized Signature:

Cancellations/Substitution Policy: Cancellations must be in writing and received by CSDA no later than Saturday, August 5, 2023. All cancellations received by this date will be refunded less a $75 processing fee. There will be no refunds for cancellations made after August 5, 2023. Substitutions are acceptable and must be done in writing no later than August 18, 2023 at 5:00 p.m. Please submit any cancellation notice or substitution request to jennifers@csda.net or fax to 916-520-2465.

Consent to Use Photographic Images: Registration and attendance at, or participation in, CSDA meeting and other activities constitutes an agreement by the registrant to CSDA's use and distribution (both now and in the future) of the registrant or attendee's image or voice in photographs, videotapes, electronic reproductions, and audiotapes of such events and activities.

Anti-Discrimination and Harassment Policy: CSDA is dedicated to a harassment-free event experience for everyone. Our Anti-Discrimination and Harassment Policy can be found under "CSDA Transparency" at www.csda.net/about-csda/who-we-are.