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

NOTICE AND AGENDA
MEETING OF THE FINANCE AND AUDIT COMMITTEE
of the Board of Directors

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

Thursday, December 7, 2023 – 3:00 p.m.
560 Magnolia Avenue, Beaumont, CA 92223

TELECONFERENCE NOTICE

The BCVWD F&A Committee members will attend in person at the BCVWD Administrative Office.

The meeting is available to the public via Zoom video teleconference
To access the Zoom conference, use the link below:
https://us02web.zoom.us/j/81357113079?pwd=QTZYV2RZTVBNQ1lqQ2FkTEpXNFdUUT09

To telephone in, please dial: (669) 900-9128
Enter Meeting ID: 813 5711 3079
Enter Passcode: 346756

*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 will be available on the BCVWD's website:
https://bcvwd.org/document-category/fa-committee-agendas/

FINANCE & AUDIT COMMITTEE MEETING – DECEMBER 7, 2023

CALL TO ORDER

ROLL CALL

	David Hoffman, Chair
	Lona Williams

	John Covington (alternate)

PUBLIC COMMENT

PUBLIC COMMENT: RAISE HAND OR PRESS *9 for Public Comment or to request to speak when prompted. At this time, any person may address the Finance and Audit Committee on matters within its jurisdiction which are not on the agenda. However, 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 ITEMS

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. **Review and Acceptance of the Minutes of the Finance and Audit Committee**
   Minutes may be accepted by consensus

    a. October 5, 2023 Regular Meeting (pages 5 - 8)
    b. October 19, 2023 Special Meeting (pages 9 - 11)
    c. November 2, 2023 Regular Meeting (pages 12 – 15)

3. **Receive and File the Check Register for the Month of October 2023** (pages 16 - 33)

4. **Financial Reports/Recommendations**

    a. Review of the October 2023 Budget Variance Reports (pages 34 - 39)
    b. Review of the October 31, 2023 Cash and Investment Balance Report (pages 40 - 65)
    c. Review of Check Register for the Month of November 2023 (pages 66 - 87)
    d. Review of November 2023 Invoices Pending Approval (pages 88 - 89)

5. **Expense and Per Diem Compensation Claims Submitted for Approval** (pages 90 - 147)

6. **Updates to Draft Fiscal Year 2024 Operating Budget & 2024-2028 Capital Improvement Budget** (pages 148 - 327)

7. **Chandler Asset Management – Authorization of Contract Extension** (pages 328 – 380)

8. **Proposed Revisions to Policy 5045: Investment of District Funds** (pages 381 – 431)

9. **Action List for Future Meetings**

    - Chandler Asset Management update
    - Procurement of additional water supplies

ANNOUNCEMENTS

- Regular Board Meeting: Wednesday, Dec. 13, 2023 at 6 p.m.
- District Offices will be closed on the following holidays:
    - Christmas Day: Monday, Dec. 25, 2023
    - New Year's Day: Monday, Jan. 1, 2024
- Collaborative Agencies Committee: Wednesday, Jan. 3, 2024 at 5 p.m.

Subject to the adoption of the 2024 Meeting Schedule

- Finance & Audit Committee meeting: Thursday, Jan. 4, 2024 at 3:00 p.m.
- Beaumont Basin Watermaster Committee: Wednesday, Jan. 10, 2024 at 11 a.m.
- Regular Board Meeting: Wednesday, Jan. 10, 2024 at 6 p.m.

ADJOURNMENT

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 Finance and Audit Committee in connection with a matter subject to discussion or consideration at a meeting of the Finance and Audit Committee 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 all or a majority of the Board of Directors, 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 Finance and Audit Committee 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 Office, located at 560 Magnolia Avenue, Beaumont, California, up to 72 hours prior to the Finance and Audit Committee 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 Finance and Audit Committee of the Beaumont-Cherry Valley Water District and to its website at least 72 hours in advance of the meeting (Government Code §54954.2(a)).

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

MINUTES OF THE FINANCE AND AUDIT COMMITTEE MEETING
Thursday, October 5, 2023 at 3:00 p.m.

CALL TO ORDER

Chair Hoffman called the meeting to order at 3:24 p.m.

Attendance

Directors present:	Director Hoffman and Director Williams
Directors absent:	None
Staff present:	General Manager Dan Jaggers Director of Information Technology Robert Rasha Director of Operations James Bean Assistant Director of Finance and Administration Sylvia Molina Human Resources Manager Ren Berioso Senior Management Analyst Lorena Lopez Management Analyst I Erica Gonzales Water Utility Superintendent Julian Herrera Executive Assistant Lynda Kerney
Members of the public:	None

PUBLIC INPUT:

General Manager Jaggers introduced Human Resources Manager Ren Berioso.

ACTION ITEMS

1. Adjustments to the Agenda:

   Mr. Jaggers identified a correction related to Item 4, requested Chair Hoffman pull Item 7 from the agenda without discussion, and identified page numbers for Item 8.

2. Review and Acceptance of the Minutes of the Finance and Audit Committee meeting

   The Committee accepted the minutes of the Finance and Audit Committee Meeting of September 7, 2023 by consensus.

3. Receive and file the Check Register for the Month of August 2023

   The Committee received and filed the August 2023 Check Register as presented.

4. Financial Reports/Recommendations

a. Review of the August 2023 Budget Variance Reports
b. Review of the August 30, 2023 Cash and Investment Balance Report
c. Review of Check Register for the Month of September 2023
d. Review of September 2023 Invoices Pending Approval

Chair Hoffman pointed to the interest income from Fairway Canyon budgeted at $252,000 but none received. Finance Manager Bill Clayton noted there is an amortization schedule: Fairway Canyon will be billed in December, and the revenue will be recognized at that time, although the actual funds may not be received until early 2024. General Manager Jaggers provided detail on the Agreement.

Chair Hoffman pointed to sales, noting the year is 2/3 over. He indicated that revenues billed for the summer may still not be reflected. Assistant Director of Finance and Administration Sylvia Molina added there will be a big difference once the September numbers are in, but since it was a cool year, not as much as had been realized in the past. Mr. Jaggers added that production is expected to be off by 24 or 25 percent, which correlates to an anticipated revenue shortfall. Chair Hoffman stated that budget adjustments can be made.

Mr. Jaggers advised that the District's budget must ultimately be averaged over time given weather impacts to water sales.

Mr. Clayton presented the Cash and Investment Balance Report, and drew attention to a change: adding a Difference column. He assured that activity is in line with the Investment Policy.

Staff responded to committee inquiries about the following items:

- Credit report costs
- CV Strategies
- Purchase of rock for dust control
- Asphalt MDs
- DMV registration for boat
- Day and Night Door Repair
- Carpet removal at District residence
- Brass valves for booster stations
- Curb stop lock for meter

General Manager Jaggers provided an update on paving costs. He indicated that it may come to the Board at the end of the year for a Proposition 218 process for rate adjustment related to the expenses.

After review and discussion, the Committee recommended presenting the Financial Reports to the Board for approval.

5. Expense and Per Diem Compensation Claims Submitted for Approval

The Committee reviewed the Expense and Per Diem Compensation Claims without comment.

6. Acknowledgement of Award: Investment Policy certification from the California Municipal Treasurer's Association

Mr. Clayton shared the certificate and explained the award.

7. Proposed New Policies or Policy Revisions
   a. 5031. User Fee Cost Recovery – revision

   Chair Hoffman removed this item from the agenda at the request of staff.

8. Preliminary 2024 Budget Review (DRAFT)

   Assistant Director of Finance and Administration Sylvia Molina reviewed the budget process.

   Ms. Molina and Mr. Jaggers provided detail on the following specific budget items and answered questions from the Committee:

- Staffing strategy and change of temporary water positions to regular positions, and additional positions in the Operations Department
- Reserves are funded at 75 percent; money has been taken from reserves to buy water when available
- Revenues are lower than the 2019 Rate Study had anticipated capturing due to:
  - Higher than expected inflation rates
  - Unanticipated paving costs for the City of Beaumont
  - Increased insurance costs
  - Lower than normal water sales due to wet weather
- Budget carryovers and amendments
- Southern California Edison charges higher than expected / pass-through
- Budgeted zero for maintenance fees for the vacant District residence until it is restored to habitable condition
- Increased interest income
- Grant funds for the AMR/AMI project
- Cost of Living Adjustment at 3.7 percent
- Three new divisions created to promote transparency
- Election expenses are typically billed in the year following the election (2025)
- Unfunded liabilities are lower due to the earlier action of the Board to set up the OPEB trusts
- Professional services budget includes the upcoming rate study
- Human Resources department staff and memberships
- IT Department new software to comply with legislation passed
- State Water Project purchases
- Increased costs of electricity for wells
- Increase of 35 percent in Operations
- Increase in budget for inspections (cost to developer)
- Added Senior Water Utility Person
- HR legislation – Increase in sick time for part time employees to 40 hours
- Director compensation. Director Williams asked about the potential for budgeting, and Ms. Molina reminded that direction from the Board was to budget more realistically rather than a maximum amount. Jaggers noted that the annual review of the per diem compensation rate is on the Nov. 8 Board agenda. If budgeted at the maximum of 10 meetings per month, $100,000 would be added to the budget,

he noted. Director Williams said her goal was to budget to avoid needing transfers or budget adjustments later.

Ms. Molina reported an increase in the last couple of months in the occurrence of illegal jumpers. Operations has been locating and stopping them, and there are repeat offenders, she advised. Mr. Clayton recommended Board discussion regarding a potential increase in the $1,150 penalty. The amount is intended to be punitive, but the number of repeat offenders seems to demonstrate it is not punitive enough. Offenders are mostly developers, Ms. Molina advised. Chair Hoffman asked if it was mostly the developer or subcontractors; Director of Operations James Bean responded.

In response to Chair Hoffman, Ms. Molina confirmed there had been an increase in customer payments on credit cards. She advised there is a new recurring payment option via a third-party vendor; but people still like to come in to the office, and customer service is busy. The credit card per transaction fee charged to customers is $2.50 and to developers is 3 percent, Ms. Molina answered. The fees charged to the District vary by credit card company, she noted. She said it appears that credit card fees collected are covering the charges.

9. Annual Report: Fleet Maintenance Activity

   This item is brought back per request of directors, Mr. Jaggers noted. The staff recommendation is no change at this time, he explained. Mr. Bean described the enterprise fleet program.

   Director Williams asked about the program's correlation with the upcoming zero emission vehicles mandate. Mr. Bean stated those would be phased in with electric vehicles, but there would need to be significant investment in charging stations, on-call staff, and other costs that remain to be seen.

   Mr. Jaggers and Mr. Bean elaborated on the future of an electric fleet, and on further anticipated legislation.

10. Action List for Future Meetings: None added

ANNOUNCEMENTS

Chair Hoffman pointed out the following announcements:

- Regular Board Meeting: Wednesday, Oct. 11 at 6 p.m.
- Personnel Committee Meeting: Tuesday, Oct. 17 at 5:30 p.m.
- Finance & Audit Committee special meeting: Thursday, Oct. 19 at 3 p.m.
- Engineering Workshop: Thursday, Oct. 26 at 6 p.m.
- Finance & Audit Committee meeting: Thursday, Nov. 2 at 3:00 p.m.

ADJOURNMENT: 5:35 P.M.

DRAFT UNTIL APPROVED

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David Hoffman, Chairman
to the Finance and Audit Committee of the Beaumont-Cherry Valley Water District

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

MINUTES OF THE FINANCE AND AUDIT COMMITTEE SPECIAL MEETING
Thursday, October 19, 2023 at 3:00 p.m.

CALL TO ORDER

Chair Hoffman called the meeting to order at 3:10 p.m.

Attendance

Directors present:	Director Hoffman and Director Williams
Directors absent:	None
Staff present:	General Manager Dan Jaggers Director of Information Technology Robert Rasha Assistant Director of Finance and Administration Sylvia Molina Finance Manager Wiliam Clayton Management Analyst I Erica Gonzales Water Utility Superintendent Julian Herrera Administrative Assistant Cenica Smith
Members of the public:	None

PUBLIC INPUT: None.

ACTION ITEMS

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

2. **Review of the Fiscal Year 2024 Operating Budget (DRAFT)**

   President Hoffman described the caretaking of funds and emphasized the approach to be respectful of the public's funds and transparency.

   Assistant Director of Finance and Administration Sylvia Molina stated the Capital Improvement Budget will be presented at the November 2 meeting. She presented the draft of the Operating Budget document, noting that a few dollar amounts had changed, and some photos will be replaced.

   Ms. Molina highlighted the following elements:
   - Budget message on page 9
   - High level overview of budget on page 11
   - Cleaning service contract is changing and there will be an increase
   - Another look is being taken at Training for the Finance and Administration Department

- Director per diem rate is included at 3.7 percent but the Board may go up to 5 percent at the upcoming public hearing
- Changes will be brought back to the Committee
- Still positive even after changes made
- Net revenues and net expenses are cash related; gross is everything including non-cash items
- AB 1668 and SB 606 mentioned, but impacts are not yet known
- Director bios; please review
- Positions added and reorganized
- The Personnel Committee reviewed the organization chart and cost breakdown of changes and will view again at a special meeting
- Awards received
- Summary of operating and non-operating revenue
- Expenses by division
- Cash on hand
- Revenues – no changes since last discussion
- Goals and accomplishments
- Organizational chart
- New division: Development Services
- Corrections to line item numbers and duplications
- Account descriptions by division, glossary of acronyms
- Capital Improvement section is being finalized

Ms. Molina provided detail on the following budget items:

- Labor / Human Resources / Recruitment
- Postage
- Information Technology
- Cross-Connection / Non-Potable Supervisor and new division
- Transmission and Distribution
- Customer Service and Meter Reading – staffing
- Carryover Schedule
- Board-approved water supply 8,000 acre-feet ($2,793,000)

Mr. Jaggers described the recommended personnel changes and costs. Director Williams cautioned about investment in training temporary employees just to have them move on to other positions.

Staff responded to questions from the Committee on:

- Reserves – amounts and types
- Cash flow due to capital projects
- Source of funds for the new tank and other capital projects (capacity charges)
- Effects of new development on rates
- Inspection time – reason for budget increase; meter inspection processes and work involved
- Wells 1A and 2A replacement project and two new wells budgeted
- Well in Noble Creek Park approved in 2017, work proceeding but may request change of location
- Maintenance and operation of recharge ponds

Mr. Jaggers reminded about the Engineering and Operations Center. He also discussed the impacts of the Zero Emission Vehicles rulemaking and legislation.

Ms. Molina asked if the Committee was satisfied with the document.

Director Williams requested more information on employee training and turnover costs. Jaggers described the program nuances.

Chair Hoffman acknowledged the staff's budget work.

ADJOURNMENT: 4:45 P.M.

DRAFT UNTIL APPROVED

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David Hoffman, Chairman
to the Finance and Audit Committee of the Beaumont-Cherry Valley Water District

DRAFT

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

MINUTES OF THE FINANCE AND AUDIT COMMITTEE MEETING
Thursday, November 2, 2023 at 3:00 p.m.

CALL TO ORDER

Chair Hoffman called the meeting to order at 3:14 p.m.

Attendance

Directors present:	Director Hoffman and Director Williams
Directors absent:	None
Staff present:	General Manager Dan Jaggers Director of Information Technology Robert Rasha Director of Engineering Mark Swanson Director of Operations James Bean Assistant Director of Finance and Administration Sylvia Molina Finance Manager Bill Clayton Management Analyst I Erica Gonzales Senior Water Utility Worker Andrew Becerra Water Utility Superintendent Julian Herrera Administrative Assistant Cenica Smith
Members of the public:	None

PUBLIC INPUT: None.

ACTION ITEMS

1. Adjustments to the Agenda: None.

2. Receive and file the Check Register for the Month of September 2023

   The Committee received and filed the September 2023 Check Register as presented.

3. Financial Reports/Recommendations

   a. Review of the September 2023 Budget Variance Reports
   b. Review of the September 30, 2023 Cash and Investment Balance Report
   c. Review of Check Register for the Month of October 2023
   d. Review of October 2023 Invoices Pending Approval

Chair Hoffman noted that $6,510,000 had been budgeted for water sales and $898,231 received, pointing out the warmer weather and larger landscape consumption. General Manager Jaggers acknowledged that revenues will be lower than budgeted. He discussed purchase of imported water and related costs.

In response to Chair Hoffman, Assistant Director of Finance and Administration Sylvia Molina discussed the recording of depreciation for the purposes of transparency. Mr. Jaggers added detail on funding of facilities replacement, noting that the Capital Improvement Program is behind schedule due to several factors. Finance Manager Clayton explained the disposition of depreciated assets.

Staff responded to questions regarding capacity charges and increases in the price of materials.

Staff responded to committee inquiries about the following items:

- Media outreach
- Return on investment in government bonds
- Dozer repairs
- John Deere tractor emergency brake repairs
- Encroachment permits
- Lawyer's Title Company for title reports for Elm Avenue right-of-way
- Reissue of rent check
- Excessive cost of one paving repair within the City of Beaumont for $16,750.13

Ms. Molina explained upcoming funds transfers into LAIF and investments in US Treasuries.

After review and discussion, the Committee recommended presenting the Financial Reports to the Board for approval.

4. Expense and Per Diem Compensation Claims Submitted for Approval

The Committee reviewed the Expense and Per Diem Compensation Claims without comment.

5. Quarterly Report: Review of District Contract Expenditures in Fiscal Year 2023

Chair Hoffman commented on the concise information presented. Ms. Molina pointed out the savings with CV Strategies and said there will be a report to the Board at the end of the year.

Chair Hoffman pointed out that with the new HR Manager, the services of HR Dynamics will not be needed much longer. Ms. Molina stated that the consultant is currently assisting the new HR Manager with policies and will likely remain through the end of the year. Services are budgeted for 2024, but no plan has been made, she added.

6. Quarterly Report: Electric Cost Analysis

Finance Manager Clayton noted that the table represents the nine months of costs, and further analysis is being performed to determine the actual variable costs given this year's lower production. Analysis shows the fees are inaccurate, Jaggers added, and explained the pass-though costs. A Southern California Edison cost increase with be coming next year, he noted, and staff is looking at the reality if there is return to average year sales.

Chair Hoffman asked about the projection of fixed and variable costs, and Mr. Jaggers responded. He discussed current production and energy costs of pumping in Edgar Canyon vs. Beaumont Basin.

Director Williams asked about the difference in costs for Well 25. Ms. Molina noted the well was down for a period of time. Mr. Clayton also explained the well is co-owned with the City of Banning.

7. 2023 Budget Adjustment Transfer in the amount of $8,000 for Trainings, Education, Meetings and Travel

Assistant Director of Finance and Administration Sylvia Molina briefed the Committee on the mid-year budget review. Items in the interest of transparency are brought to the Board, she noted. In review of the Trainings, Education, Meetings and Travel, the budget is expected to be under by approximately $8,000, she explained, and requested transfer from the Election expenses account.

Ms. Molina advised that another $5,000 increase may be requested due to the potential for a Board member to attend additional training next year. Director Williams asked about the reasons for the increase and Ms. Molina noted there had been more training happening plus more travel and hotel stays than expected. Additional expenses included car rentals, upgrades, and other unplanned costs, she said.

Director Williams requested a copy of the applicable policy and when it was last approved. Ms. Molina indicated that the policy provides some guidelines, but it is up to the Board to police themselves and advise staff. Management Analyst I Erica Gonzales advised that it was last approved in two parts in 2017. It is on the radar to bring to the Board for review, Molina noted.

The Finance and Audit Committee recommended moving this item forward for consideration by the Board of Directors by the following vote:

MOVED: Williams	SECONDED: Hoffman	APPROVED 2-0
AYES:	Hoffman, Williams	
NOES:	None	
ABSTAIN:	None	
ABSENT:	None	

8. Review of the Fiscal Year 2024 Operating Budget and 2024-2028 Capital Improvement Budget (DRAFT)

   Assistant Director of Finance and Administration Sylvia Molina reminded the Committee about items that could change. There is a public hearing at the next meeting for potential change to the Director per diem compensation. Staff has used the 3.7 percent COLA as a placeholder, but the Board can approve any increase up to 5 percent. Depending on decisions made about the Trainings budget, that amount may increase.

   Ms. Molina pointed out the update of photos in the document and reviewed the budget numbers changed in this draft including the cleaning service increase.

   Chair Hoffman asked who oversees the cleaning contractor, and Ms. Molina said she had assigned it to Cenica Smith. Mr. Swanson added that if there are issues at the Engineering office, he reports them to the administration office to maintain one point of contact. Chair Hoffman recommended weekly checks / walk throughs to assure things are being maintained.

   Some updates were made to the Capital Improvement Budget, Ms. Molina noted.

   Chair Hoffman pointed out the non-potable pipeline projects which will provide recycled water when it is available in the future.

   Chair Hoffman asked about the hours of staff time spent preparing the budget. Ms. Molina said the process starts on the first of the new year and involves a 297-item checklist. Everyone contributes to the work, she explained. She assured Chair Hoffman that the predictions were as accurate as possible using staff's best judgment. Chair Hoffman noted the ability to make adjustments when necessary, but the need to be on firm ground / good foundation.

   By consensus, the Finance and Audit Committee recommended moving this item forward for consideration by the Board of Directors.

9. Action List for Future Meetings: None added

ANNOUNCEMENTS

Chair Hoffman pointed out the following announcements:

- Regular Board Meeting: Wednesday, Oct. 11 at 6 p.m.
- Personnel Committee Meeting: Tuesday, Oct. 17 at 5:30 p.m.
- Finance & Audit Committee special meeting: Thursday, Oct. 19 at 3 p.m.
- Engineering Workshop: Thursday, Oct. 26 at 6 p.m.
- Finance & Audit Committee meeting: Thursday, Nov. 2 at 3:00 p.m.

ADJOURNMENT: 4:25 P.M.

DRAFT UNTIL APPROVED

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David Hoffman, Chairman
to the Finance and Audit Committee of the Beaumont-Cherry Valley Water District

Accounts Payable

Checks by Date - Detail by Check Date

User: wclayton
Printed: 10/26/2023 5:09 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	10/05/2023	
	HW201 Sept 2023	ARCO Fuel Charges 09/26-10/02/2023		2,647.90
Total for this ACH Check for Vendor 10138:				2,647.90
Total for 10/5/2023:				2,647.90
ACH	10894	Liberty Dental Plan	10/10/2023	
	0001646652	Pending Credit Term EE		34.50
	0001646652	Liberty Dental - Oct 2023		265.38
Total for this ACH Check for Vendor 10894:				299.88
ACH	10901	Ameritas Life Insurance Corp.	10/10/2023	
	197264	Credit to PT EE		-255.24
	197264	Ameritas Dental Oct 2023		2,142.80
	197264	Pending Billing EE LOA		85.08
	38976	Credit PT EE		-57.36
	38976	Ameritas Vision Oct 2023		447.12
Total for this ACH Check for Vendor 10901:				2,362.40
ACH	10902	Colonial Life	10/10/2023	
	53743680913482	Col Life Premiums Sept 2023		5,464.01
Total for this ACH Check for Vendor 10902:				5,464.01
ACH	10288	CalPERS Health Fiscal Services Division	10/10/2023	
	149877621	Admin Fee for Health Ins Oct 2023		191.45
	149877621	Admin Fee for Retired Emp Health Ins Oct 2023		19.46
	149877621	Retired Employees Health Ins Oct 2023		2,462.50
	149877621	Active Employees Health Ins Oct 2023		59,827.59
	149877632	Active Non CalPers Member Health Ins Oct 2023		1,962.06
	149877632	Admin Fee Non CalPers Member Health Ins Oct 2023		6.28
Total for this ACH Check for Vendor 10288:				64,469.34
Total for 10/10/2023:				72,595.63
ACH	10085	CalPERS Retirement System	10/12/2023	
	1002472919	PR Batch 00001.10.2023 CalPERS 7% EE Deduction		1,301.38
	1002472919	PR Batch 00001.10.2023 CalPERS 1% ER Paid		185.90
	1002472919	PR Batch 00001.10.2023 CalPERS ER Paid Classic		10,392.57
	1002472919	PR Batch 00001.10.2023 CalPERS 8% EE Paid		2,161.23
	1002472919	PR Batch 00001.10.2023 CalPERS 8.25% EE PEPRA		6,348.78
	1002472919	PR Batch 00001.10.2023 CalPERS ER PEPRA		6,376.71
	1002472919	PR Batch 00001.10.2023 CalPERS 8% ER Paid		1,088.84
Total for this ACH Check for Vendor 10085:				27,855.41

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
ACH	10087	EDD	10/12/2023	
	0-614-537-232	PR Batch 00001.10.2023 State Income Tax		6,149.78
	0-614-537-232	PR Batch 00001.10.2023 CA SDI		1,150.17
Total for this ACH Check for Vendor 10087:				7,299.95
ACH	10094	U.S. Treasury	10/12/2023	
	270368523266943	PR Batch 00001.10.2023 Medicare Employer Portion		2,230.13
	270368523266943	PR Batch 00001.10.2023 Federal Income Tax		15,480.11
	270368523266943	PR Batch 00001.10.2023 FICA Employee Portion		8,932.77
	270368523266943	PR Batch 00001.10.2023 FICA Employer Portion		8,932.77
	270368523266943	PR Batch 00001.10.2023 Medicare Employee Portion		2,308.55
Total for this ACH Check for Vendor 10094:				37,884.33
ACH	10141	Ca State Disbursement Unit	10/12/2023	
	45753612	PR Batch 00001.10.2023 Garnishment		288.46
	45753614	PR Batch 00001.10.2023 Garnishment		379.84
Total for this ACH Check for Vendor 10141:				668.30
ACH	10203	Voya Financial	10/12/2023	
	VB1450PP21 2023	PR Batch 00001.10.2023 Deferred Comp		450.00
Total for this ACH Check for Vendor 10203:				450.00
ACH	10264	CalPERs Supplemental Income Plans	10/12/2023	
	1002472781	PR Batch 00001.10.2023 ROTH-Post-Tax		816.84
	1002472781	PR Batch 00001.10.2023 CalPERS 457 %		29.56
	1002472781	PR Batch 00001.10.2023 100% Contribution		526.39
	1002472781	PR Batch 00001.10.2023 CalPERS 457		1,643.58
Total for this ACH Check for Vendor 10264:				3,016.37
ACH	10984	MidAmerica Administrative & Retirement Solutions	10/12/2023	
	PP21 2023	PR Batch 00001.10.2023 401(a) Deferred Comp		1,085.41
Total for this ACH Check for Vendor 10984:				1,085.41
ACH	11152	Sterling Health Services, Inc	10/12/2023	
	725934	PR Batch 00001.10.2023 Flexible Spending Account (PT)		669.58
Total for this ACH Check for Vendor 11152:				669.58
ACH	11195	Taxation & Revenue New Mexico	10/12/2023	
	1-997-262-112	PR Batch 00001.10.2023 New Mexico State Tax		274.09
Total for this ACH Check for Vendor 11195:				274.09
ACH	10094	U.S. Treasury	10/12/2023	
	270368660676759	PR Batch 00002.10.2023 Medicare Employee Portion		16.52
	270368660676759	PR Batch 00002.10.2023 FICA Employee Portion		70.68
	270368660676759	PR Batch 00002.10.2023 Medicare Employer Portion		16.52
	270368660676759	PR Batch 00002.10.2023 FICA Employer Portion		70.68
Total for this ACH Check for Vendor 10094:				174.40

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
ACH	10030	Southern California Edison	10/12/2023	
	700154530138Sep	Electricity 08/22-09/20/2023 - 560 Magnolia Ave		4,777.02
	700154530138Sep	Electricity 08/22-09/20/2023 - 9781 Avenida Miravilla		290.17
	700154530138Sep	Electricity 08/17-09/20/2023 - Well 25		92,717.54
	700154530138Sep	Electricity 08/17-09/17-2023 - 815 E 12th Ave		1,275.24
	700154530138Sep	Electricity 08/17-09/20/2023 - Wells		216,643.94
	700154530138Sep	Electricity 08/14-09/12/2023 - 851 E 6th St		394.72
Total for this ACH Check for Vendor 10030:				316,098.63
ACH	10031	Staples Business Advantage	10/12/2023	
	3546811992	Office Supplies		169.28
	3546811994	Office Supplies		37.97
	3546811996	Office Supplies		69.90
	3547205473	Office Supplies		26.40
	3547680863	Office Supplies		17.38
	3547680864	Office Supplies		30.54
	3548158387	Office Supplies		7.08
	3548158388	Office Supplies		54.24
	3548847176	Office Supplies		215.74
	3548847179	Office Supplies		133.15
	3548847180	Office Supplies		108.05
Total for this ACH Check for Vendor 10031:				869.73
ACH	10042	Southern California Gas Company	10/12/2023	
	07132135000Sept	Monthly Gas Charges 08/24-09/26/2023		16.27
Total for this ACH Check for Vendor 10042:				16.27
ACH	10052	Home Depot Credit Services	10/12/2023	
	09302023	Cleaning Supplies - 560 Magnolia Ave		68.29
	09302023	Supplies for Dust Control - NCRF II		262.22
	09302023	Materials - Well 19 Roof		47.38
	09302023	Safety Supplies		112.45
	09302023	Materials - Well 19 Roof		101.31
	09302023	Materials - Well 19 Roof		117.45
	09302023	Water Pumps - Districtwide		246.75
	09302023	Cleaning Supplies - 12th & Palm		12.46
	09302023	Trimmer Line - Landscape Maintenance		161.43
	09302023	Batteries		85.12
Total for this ACH Check for Vendor 10052:				1,214.86
ACH	10132	South Coast AQMD	10/12/2023	
	4240049	ICE (50-500 HP) EM Elec Gen Diesel - Fac 140810 - Well 23		504.91
	4240105	ICE (>500 HP) EM Elec Gen Diesel - Fac 148118 - Well 24		504.91
	4243332	Flat Fee for Last Fiscal Year Emissions - Fac 140810 - Well 23		160.35
	4243514	Flat Fee for Last Fiscal Year Emissions - Fac 148118 - Well 24		160.35
Total for this ACH Check for Vendor 10132:				1,330.52
ACH	10138	ARCO Business Solutions	10/12/2023	
	HW201 Oct 2023	Misc Fleet Maintenance		7.99
	HW201 Oct 2023	ARCO Fuel Charges 10/03-10/09/2023		4,166.91
Total for this ACH Check for Vendor 10138:				4,174.90

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
ACH	10147	Online Information Services, Inc	10/12/2023	
	1213922	157 Credit Reports for Sept 2023		494.72
Total for this ACH Check for Vendor 10147:				494.72
ACH	10350	NAPA Auto Parts	10/12/2023	
	205088	Mini Bulbs - Unit 37/OD 62,147		9.15
Total for this ACH Check for Vendor 10350:				9.15
ACH	10743	Townsend Public Affairs, Inc	10/12/2023	
	20615	Consulting Services - Oct 2023		5,000.00
Total for this ACH Check for Vendor 10743:				5,000.00
2164	11155	CICCS	10/12/2023	
	2023-10	PR Batch 00001.10.2023 Emp Assistance Program		91.14
Total for Check Number 2164:				91.14
2165	10387	Franchise Tax Board	10/12/2023	
	PP21 2023	PR Batch 00001.10.2023 Garnishment FTB		109.03
Total for Check Number 2165:				109.03
Total for 10/12/2023:				408,786.79
ACH	10632	Quinn Company	10/18/2023	
	WOA00049960	Parts for JD Backhoe Repairs		14,516.70
	WOA00049960	Labor for JD Backhoe Repairs		29,002.08
	WOA00049962	Dozer Repair-Parts		3,977.44
	WOA00049962	Dozer Repair-Labor		7,420.21
	WOA00049962	Dozer Repairs - Parts		-50.00
Total for this ACH Check for Vendor 10632:				54,866.43
ACH	10709	Core & Main LP	10/18/2023	
	T501681	1 MIL. UP509 Brass Swing Check Valve		11,824.48
	T501681	Ball Valve Brass 1 FIP X FIP		7,970.89
	T501721	1 MIL. UP509 Brass Swing Check Valve		17,567.99
	T501989	1 MIL. UP509 Brass Swing Check Valve		20,077.71
	T502302	1 MIL. UP509 Brass Swing Check Valve		17,567.99
	T574622	Nipple Brass 1 X 06		2,549.37
	T615822	06 Gate Valve FLG		1,394.05
	T681135	2" Copper Tubing - 5th St Job		1,546.00
	T703075	2" Copper Couplings - 5th St Job		1,859.84
	T703075	2" Copper Tubing - 5th St Job		4,596.87
	T705349	2" Angle Ball Valves - 5th St Job		4,820.08
	T715071	Saddle 1200 - 1320 X 2 DS - 5th St Job		1,284.05
	T737141	Copper Tubing 2		6,816.27
	T737141	Gate Cap Water 8		2,313.39
Total for this ACH Check for Vendor 10709:				102,188.98
ACH	10824	U-Line	10/18/2023	
	168572193	Cleaning Supplies - 560 Magnolia Ave		722.70
Total for this ACH Check for Vendor 10824:				722.70

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
ACH	10903	The Lincoln National Life Insurance Company	10/18/2023	
	4602881970	Life & ADD EE/ER Insurance Oct 2023		707.51
Total for this ACH Check for Vendor 10903:				707.51
14456	10319	ACWA Joint Powers Insurance Authority	10/18/2023	
	09302023	2023/2024 1st Qtr Finance WC Calculation Adj		3.18
	09302023	2023/2024 1st Qtr Workers Comp		19,320.47
Total for Check Number 14456:				19,323.65
14457	10003	All Purpose Rental	10/18/2023	
	55422	OSHA Orange Broom and Bracket 18"		35.45
Total for Check Number 14457:				35.45
14458	10144	Alsco Inc	10/18/2023	
	LYUM1747301	Cleaning Mats/Shop Towels 12th/Palm Sept 2023		37.55
	LYUM1747302	Cleaning Mats/Air Fresheners 560 Magnolia Sept 2023		56.87
	LYUM1750608	Cleaning Mats/Shop Towels 12th/Palm Sept 2023		42.55
	LYUM1750609	Cleaning Mats/Air Fresheners 560 Magnolia Sept 2023		56.87
Total for Check Number 14458:				193.84
14459	10420	Amazon Capital Services, Inc.	10/18/2023	
	1GN-PGPM-J74F	Parts - Gate Openers		35.84
	1GN-PGPM-J74F	Blades for Cricut - District Signs		32.65
Total for Check Number 14459:				68.49
14460	11207	American Backflow Products Co.	10/18/2023	
	727944	(1) Quick Change Fitting Set		137.38
	727944	(1) Backflow Test Kit		987.15
	727944	Use Tax for Quick Change Fitting Set and Kit		-78.69
Total for Check Number 14460:				1,045.84
14461	10271	Beaumont Ace Home Center	10/18/2023	
	09302023	Maint & Repair - 560 Magnolia Ave Supplies		3.86
	09302023	Production Small Tools Supplies		166.39
	09302023	Landscape Maint Supplies		9.57
	09302023	Materials - Penn Ave Project		299.19
	09302023	General Safety Supplies		47.44
	09302023	Meter Maint & Service Supplies		106.05
	09302023	Maint & Repair - Pumping Equip Supplies		612.56
	09302023	Transmission & Distribution Small Tools Supplies		290.26
	09302023	General Supplies		527.05
	09302023	Maint & Repair - General Building Supplies		468.06
	09302023	NCRF/Canyon Pond Maintenance Supplies		220.62
Total for Check Number 14461:				2,751.05
14462	10305	Beaumont Basin Watermaster	10/18/2023	
	B-269	Thomas Harder Administrative Services WM No 23-33		3,420.00
	B-269	Dudek Admin and Tech Support Services WM No 23-30		15,975.60
	B-269	Credits for Alda Inc Closed Tasks		-16,803.90
Total for Check Number 14462:				2,591.70

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
14463	10557	Beaumont Copy & Graphics	10/18/2023	
	13912	BCVWD Generic Business Cards - Customer Service		48.43
Total for Check Number 14463:				48.43
14464	10382	Beaumont Power Equipment Inc	10/18/2023	
	3845	Tree Trimmer Repair - Landscape Maintenance		83.17
Total for Check Number 14464:				83.17
14465	11161	Boot Barn Holdings	10/18/2023	
	INV00300569	Boot Voucher Reimbursement - E Clark		200.00
	INV00300570	Boot Voucher Reimbursement - D Williams		193.91
	INV00300571	Boot Voucher Reimbursement - J Rogers		200.00
Total for Check Number 14465:				593.91
14466	10774	Jesus Camacho	10/18/2023	
	979596	(25) Truck Washes Sept 2023		310.00
	979599	(25) Truck Washes Sept 2023		310.00
Total for Check Number 14466:				620.00
14467	11153	CASC Engineering and Consulting, Inc	10/18/2023	
	0049794	Engineering and Design Services Sept 2023		11,402.50
Total for Check Number 14467:				11,402.50
14468	10614	Cherry Valley Automotive	10/18/2023	
	43958	Labor - Oil/Filter/Air Filter/Tires - Unit 36/OD 52,998		102.00
	43958	Oil/Filter/Air Filter/Tires - Unit 36/OD 52,998		804.16
	43978	Tires - Unit 12/OD 75,409		1,118.90
	43978	Labor - Tires - Unit 12/OD 75,409		240.00
Total for Check Number 14468:				2,265.06
14469	10016	City of Beaumont	10/18/2023	
	EP2023-0524	EP0524 - 1202 E 11th St		655.89
	EP2023-0525	EP0525 - 1155 Orange Ave		655.89
	EP2023-0542	EP0542 - 1317 Palm Ave		810.83
	EP2023-0543	EP0543 - 1675 Rose Ave		655.89
	EP2023-0544	EP0544 - 737 Orange Ave		655.89
	EP2023-0545	EP0545 - 660 Orange Ave		655.89
	EP2023-0555	EP0555 - 506 Lois Ln		655.89
Total for Check Number 14469:				4,746.17
14470	10112	Cla-Val	10/18/2023	
	877510	Parts for PRV at Tukwet Canyon		586.64
	877510	Use Tax-Parts for PRV at Tukwet Canyon		-38.45
	878723	Repair Parts for Hannon Tank		5,199.26
	878723	Use Tax for Repair Parts for Hannon Tank		-199.04
Total for Check Number 14470:				5,548.41
14471	10500	William Clayton	10/18/2023	
	10052023	Meals/Travel Reimb - CalPERS Conf - W Clayton - 10/02-10/05/2023		119.02
Total for Check Number 14471:				119.02

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
14472	10772	CV Strategies	10/18/2023	
	7564	Strategic Communication Services - Sept 2023		11,885.00
Total for Check Number 14472:				11,885.00
14473	10390	Dangelo Company	10/18/2023	
	S1532166.001	12" DIP Clear Poly Wrap - 5th St Project		1,239.13
	S1532391.001	Nuts and Bolts 6 - 8 - 5th St Project		185.03
	S1532562.001	06 Ring Gaskets - 5th St Project		100.56
	S1533219.001	12.75-13.20 Saddle X1 Out Single Strap 5th St Project		2,248.47
	S1533219.001	13.20 Saddle X 2 Out Single Strap BRZ - 5th St Project		881.00
	S1533219.002	500 Ft.Black Insulated14 Gauge Wire - 5th St Project		441.95
	S1534832.001	500Ft.14 Gauge Tracer Wire - 5th St Job		220.97
	S1535042.001	Gasket Drop In FLG 6		162.81
	S1535194.001	2" x 100' 10 Mil Vinyl Wrap		140.15
	S1535194.001	Angle Meter Stop 1 CTS COMP		6,932.10
	S1535194.001	Poly Sleeve 3" X 200' 6 Mil Domestic 1 Pipe		155.16
	S1535194.001	Poly Sleeve 4" X 200' 6 Mil Domestic 2 Pipe		188.09
Total for Check Number 14473:				12,895.42
14474	11194	Dudek	10/18/2023	
	202308282	Well Feasibility Study Sep 2023		7,063.75
Total for Check Number 14474:				7,063.75
14475	10600	Gaucho Pest Control Inc.	10/18/2023	
	10022023	NCR I Rodent Control Oct 2023		1,000.00
Total for Check Number 14475:				1,000.00
14476	10336	Joe Haggin	10/18/2023	
	008552			191.76
Total for Check Number 14476:				191.76
14477	10719	HR Dynamics & Performance Management, Inc	10/18/2023	
	09012023	HR Consulting - Aug 2023		1,500.00
	09012023	HR Consulting Staffing Assesment - Aug 2023		6,200.00
Total for Check Number 14477:				7,700.00
14478	10398	Infosend, Inc	10/18/2023	
	247855	Sep 2023 Supply Charges for Utility Billing		173.68
	247855	Sep 2023 Processing Charges for Utility Billing		229.29
	247856	Sep 2023 Postage Charges for Utility Billing		1,219.13
Total for Check Number 14478:				1,622.10
14479	10809	Inner-City Auto Repair & Tires	10/18/2023	
	4631	Tires/Spark Plugs/Transmission Kit - Unit 37/OD 61,927		1,187.77
	4631	Labor - Tires/Spark Plugs/Transmission Kit - Unit 37/OD 61,927		695.00
	4640	Tires - Unit 38/OD 42,385		1,052.98
	4640	Labor - Tires - Unit 38/OD 42,385		120.00
	4641	Labor - Replace Spark Plug/Air Filter - Unit 38/OD 42,385		375.00
	4641	Spark Plug/Air Filter - Unit 38/OD 42,385		361.10
Total for Check Number 14479:				3,791.85

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
14480	10545	Itron, Inc	10/18/2023	
	661060	Itron Services-Initial Setup - AMR Project		30,698.35
	661249	ChoiceConnect Fixed Network Managed Services - AMR Project		47,393.36
Total for Check Number 14480:				78,091.71
14481	10678	Lawyers Title Company	10/18/2023	
	623650414	Title Report APN 417-110-002 SCE, Elm Ave		750.00
	623650415	Title Report APN 417-110-013, Elm Ave		750.00
	623650416	Title Report 350 Elm Ave		500.00
	623650417	Title Report 330 Elm Ave		500.00
	623650418	Title Report 310 Elm Ave		500.00
	623650419	Title Report 334 Elm Ave		500.00
	623650420	Title Report APN 417-130-016, Elm Ave		750.00
	623650421	Title Report 248 Elm Ave		500.00
Total for Check Number 14481:				4,750.00
14482	11100	Loomis Armored US, LLC	10/18/2023	
	13339006	Armored Truck Service - Oct 2023		298.59
Total for Check Number 14482:				298.59
14483	11202	Orange County Winwater Works	10/18/2023	
	152476 01	Coupling Brass 1		707.92
	152476 01	Nipple Brass 1 X Close		2,106.51
	152476 01	Nipple Brass 1 X 06		5,344.40
	152478 01	08 Gate Valve FLG		3,041.07
	152478 01	Megalug 6		342.27
	152478 01	12 Gate Valve FLG		2,917.32
	152478 01	Elbow Brass 2 - 90		120.41
	152478 01	2 x 18 Brass Nipple		173.31
	152478 01	Megalug 4		271.48
	152478 01	06 Gate Valve FLG		4,865.18
	152478 01	Megalug 8		457.02
	152478 01	Nuts and Bolts 6 - 8		141.58
Total for Check Number 14483:				20,488.47
14484	10233	Pro-Pipe & Supply	10/18/2023	
	038801A	1 MIL. UP509 Brass Swing Check Valve		2,138.84
	36715	Parts - Hydrant Backflow Devices		132.47
Total for Check Number 14484:				2,271.31
14485	11142	Pro-Vigil Inc	10/18/2023	
	IN-317818	Monitoring Program November 2023		1,500.00
Total for Check Number 14485:				1,500.00
14486	10990	Andy Ramirez	10/18/2023	
	09302023	Mileage Reimbursement for ASCE Award Dinner - A Ramirez		94.98
Total for Check Number 14486:				94.98
14487	10056	RDO Equipment Co. Trust# 80-5800	10/18/2023	
	P3405235	Parts-John Deere Backhoe		626.72
	W9621835	Repair John Deere Backhoe-Parts		4,041.65
	W9621835	Repair John Deere Backhoe- Labor		5,805.23
Total for Check Number 14487:				10,473.60

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
14488	10223	Richards, Watson & Gershon	10/18/2023	
	244077	Legal Services Sep Board Approval 10/11/2023		4,150.00
	244078	Legal Services Sep Board Approval 10/11/2023		196.00
Total for Check Number 14488:				4,346.00
14489	10171	Riverside Assessor - County Recorder	10/18/2023	
	2023-0286780	Sep 2023 Lien Fees		40.00
Total for Check Number 14489:				40.00
14490	10689	Safety Compliance Company	10/18/2023	
	226697	Safety Meeting - Eye Wash - 09/19/2023		250.00
Total for Check Number 14490:				250.00
14491	10290	San Gorgonio Pass Water Agency	10/18/2023	
	23-00277	1,008 AF @ $399 for Sep 2023		401,394.00
Total for Check Number 14491:				401,394.00
14492	11131	Sherwin-Williams Company	10/18/2023	
	0201-2	Paint for General Repairs		222.29
	9466-2	Respirator - Safety Supplies		57.85
	9466-2	Paint - District Projects		464.41
Total for Check Number 14492:				744.55
14493	11127	Cenica Smith	10/18/2023	
	09272023	Mileage Reimbursement Sep 2023 - C Smith		12.51
Total for Check Number 14493:				12.51
14494	10447	State Water Resources Control Board - DWOCP	10/18/2023	
	I Martin D1	Certification Fee - I Martin D1		70.00
Total for Check Number 14494:				70.00
14495	10063	The Record Gazette	10/18/2023	
	01333891	Notice of Inviting Bids - Wells 1A/2A		1,067.50
	01333891	Notice of Inviting Bids - Wells 1A/2A		1,067.05
Total for Check Number 14495:				2,134.55
14496	10778	Urban Habitat	10/18/2023	
	8256	Final Landscape Contract Service - June 2023		1,186.26
Total for Check Number 14496:				1,186.26
14497	10385	Waterline Technologies, Inc. - PSOC	10/18/2023	
	5655712	Chlorine - Well 25		2,760.00
Total for Check Number 14497:				2,760.00
14498	11146	Western Water Works Supply Company	10/18/2023	
	1138329-00	Nipple Brass 1 X 06		2,844.60
Total for Check Number 14498:				2,844.60

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
14499	11215	White Cap Supply Holdings II, LLC	10/18/2023	
	50023907707	Walk Behind Concrete Saw		2,748.10
Total for Check Number 14499:				2,748.10
14500	UB*05388	Bedon Construction	10/18/2023	
		Refund Check		465.00
Total for Check Number 14500:				465.00
14501	UB*05391	Bedon Construction	10/18/2023	
		Refund Check		850.30
		Refund Check		627.68
		Refund Check		181.81
		Refund Check		311.67
Total for Check Number 14501:				1,971.46
14502	UB*05389	Bedon Construction Inc.	10/18/2023	
		Refund Check		403.64
		Refund Check		1,575.96
		Refund Check		786.24
Total for Check Number 14502:				2,765.84
14503	UB*05397	Nancy Bedoya	10/18/2023	
		Refund Check		22.46
Total for Check Number 14503:				22.46
14504	UB*05393	DR Horton	10/18/2023	
		Refund Check		110.33
Total for Check Number 14504:				110.33
14505	UB*05390	Benjamin Federici	10/18/2023	
		Refund Check		0.42
		Refund Check		0.30
		Refund Check		257.19
Total for Check Number 14505:				257.91
14506	UB*05398	Jaideva	10/18/2023	
		Refund Check		31.23
Total for Check Number 14506:				31.23
14507	UB*05399	Veronica Samano	10/18/2023	
		Refund Check		39.12
Total for Check Number 14507:				39.12
14508	UB*05401	Robert Skora	10/18/2023	
		Refund Check		220.00
Total for Check Number 14508:				220.00
14509	UB*05400	Zachary Sorum	10/18/2023	
		Refund Check		6.31
Total for Check Number 14509:				6.31

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
14510	UB*05395	Chad Sumpter	10/18/2023	
		Refund Check		103.62
Total for Check Number 14510:				103.62
14511	UB*05382	Sun Country Builders Inc	10/18/2023	
		Refund Check		1.67
		Refund Check		102.27
		Refund Check		2.87
		Refund Check		5.78
Total for Check Number 14511:				112.59
14512	UB*05392	Michael Thiebaud	10/18/2023	
		Refund Check		1.30
		Refund Check		2.22
		Refund Check		25.72
		Refund Check		85.39
		Refund Check		3.63
Total for Check Number 14512:				118.26
14513	UB*05394	Evette Valenzuela	10/18/2023	
		Refund Check		134.09
Total for Check Number 14513:				134.09
14514	UB*05396	Francisco Vivanco Gonzalez	10/18/2023	
		Refund Check		82.81
Total for Check Number 14514:				82.81
Total for 10/18/2023:				799,012.45
ACH	10138	ARCO Business Solutions	10/19/2023	
	HW201 Oct 2023	ARCO Fuel Charges 10/10-10/16/2023		2,811.23
Total for this ACH Check for Vendor 10138:				2,811.23
14515	10792	A-1 Financial Services	10/19/2023	
	10192023	Reissue - October 2023 Rent - 851 E. 6th St Eng Office		2,480.00
Total for Check Number 14515:				2,480.00
14516	10001	Action True Value Hardware	10/19/2023	
	6576/6584	Pins - John Deere Disc Tractor		11.58
	9302023	Parts - Service Repair		1.93
	9302023	Parts - Well 24 Swamp Cooler		23.01
	9302023	Parts - Well 5 Sample Site		77.37
	9302023	Fuses - Well 16 Chlorinator		9.64
	9302023	Torch & Fuel - Districtwide		53.86
	9302023	Spare Key Copies		48.49
	9302023	PVC Reducer - Well 4A		1.93
	9302023	MAP Gas - Districtwide		48.46
	9302023	Parts - Well 19 Air Vent		14.92
	9302023	Oil - Various Uses		21.52
	9302023	Parts - Well 4A Sample Site		5.38
	9302023	Parts - Cherry Tank Screen		5.11
	9302023	PVC Glue - Districtwide		20.46
	9302023	Trimmer Line - Weed Trimmers		40.92
	9302023	Hose Connector - Inv Warehouse		7.86
Total for Check Number 14516:				392.44

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
14517	11162	American Institute of Certified Public Accountants	10/19/2023	
	10102023	Membership Dues - 08/01/2023-07/31/2024 - W Clayton		340.00
Total for Check Number 14517:				340.00
14518	10695	B-81 Paving Inc	10/19/2023	
	2391	1 Service Line Repair - City of Beaumont		16,750.13
	2392	2 Main Line Repairs - Non City of Beaumont		3,613.50
	2392	2 Service Line Repairs - Non City of Beaumont		3,027.75
	2392	1 Service Line Repair - Non Moratorium - City of Beaumont		2,508.00
Total for Check Number 14518:				25,899.38
14519	10272	Babcock Laboratories Inc	10/19/2023	
	09302023	4 Nitrate Samples		75.48
	09302023	54 Coliform Water Samples		2,675.70
Total for Check Number 14519:				2,751.18
14520	10855	Badger Meter, Inc	10/19/2023	
	1603490	3" Badger Meter Part # 104-0072 AMR		2,600.63
	1606275	4" Badger Meter X 20" Part # 105-7296 AMR		12,633.59
Total for Check Number 14520:				15,234.22
14521	10382	Beaumont Power Equipment Inc	10/19/2023	
	3961	Trimmer Head - Weed Trimmer		106.64
Total for Check Number 14521:				106.64
14522	10614	Cherry Valley Automotive	10/19/2023	
	44259	Labor - Brake Pads - Unit 36/OD 53,502		154.00
	44259	Brake Pads - Unit 36/OD 53,502		59.84
Total for Check Number 14522:				213.84
14523	10016	City of Beaumont	10/19/2023	
	EP2023-0572	EP0572 - 922 Pennsylvania Ave		810.83
Total for Check Number 14523:				810.83
14524	11038	Clark Pest Control	10/19/2023	
	34180478	Pest Control - 39500 Brookside Ave		70.00
	34180479	Pest Control - 12th/Palm		130.00
Total for Check Number 14524:				200.00
14525	10496	John Borden Heating & Air Conditioning	10/19/2023	
	10192023	Reissue - Weld & Recharge A/C - Board Room 560 Magnolia Ave		1,650.00
Total for Check Number 14525:				1,650.00
14526	11202	Orange County Winwater Works	10/19/2023	
	151937 01	1 MIL. UP509 Brass Swing Check Valve		129.49
	151937 01	1 MIL. UP509 Brass Swing Check Valve Test Part		38.36
	152295 01	12x4 MJx FLG Tee - 5th St Pipeline Replacement Project		463.43
	152295 01	6" Companion Flange - 5th St Pipeline Replacement Project		282.84
	152295 01	Milwaukee Cordless Water Pump		643.27
	152295 01	4 X12 Galv. Nipple - 5th St Pipeline Replacement Project		190.65
	152295 01	12 MJ 45 - 5th St Pipeline Replacement Project		1,303.78
Total for Check Number 14526:				3,051.82

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
14527	10990	Andy Ramirez	10/19/2023	
	10122023	Reimb Meals/Mileage - OC Water Summit - A Ramirez - 10/12-10/13		144.46
Total for Check Number 14527:				144.46
14528	10171	Riverside Assessor - County Recorder	10/19/2023	
	23-225978	Reissue - Aug 2023 Lien Fees		100.00
Total for Check Number 14528:				100.00
14529	10317	Robertson's Ready Mix	10/19/2023	
	334497	Concrete - Penn Ave Project		2,624.48
Total for Check Number 14529:				2,624.48
14530	10689	Safety Compliance Company	10/19/2023	
	227160	Safety Meeting - Back Safety - 10/04/2023		250.00
Total for Check Number 14530:				250.00
14531	UB*05381	Maryon Thompson	10/19/2023	
	10192023	Refund Check		10.76
	10192023	Refund Check		576.40
	10192023	Refund Check		7.51
	10192023	Refund Check		19.43
	10192023	Refund Check		18.44
	10192023	Refund Check		5.42
Total for Check Number 14531:				637.96
14532	UB*05387	URP California LLC	10/19/2023	
	10192023	Reissue - Refund Check		619.21
	10192023	Reissue - Refund Check		316.08
	10192023	Reissue - Refund Check		218.27
Total for Check Number 14532:				1,153.56
14533	10383	Weaver Grading Inc	10/19/2023	
	23-0828	Clean up Roads and Pond @ NCR II		6,160.00
Total for Check Number 14533:				6,160.00
Total for 10/19/2023:				67,012.04
ACH	10781	Umpqua Bank	10/20/2023	
	10019	C R & R Incorporated		
		Monthly Charges 3 YD Commercial Bin Sept 2023		310.41
	10116	Verizon Wireless Services LLC		
		Cell Phone/iPad Charges for Aug 2023		1,712.16
	10135	Big Time Design		
		Uniforms - Office Staff		286.62
	10153	Brown and Caldwell		
		Job Posting - Development Services Technician		200.00
	10233	Pro-Pipe & Supply		
		Supplies - Meter Room		35.17
		Parts - District Hydrant Backflow Devices		394.84
	10274	Beaumont Chamber of Commerce		
		Beaumont Chamber Breakfast - October - L Williams		25.00
		Beaumont Chamber Breakfast - October - D Hoffman		25.00
		Beaumont Chamber Breakfast - October - D Slawson		25.00
	10284	Underground Service Alert of Southern California		
		155 New Ticket Charges Aug 2023		271.25
		Monthly Maintenance Fee		10.00

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
	10292	Association of California Water Agencies		
		ACWA Continuing Legal Education Wkshp - A Ramirez - 09/20/2023		85.00
		ACWA Continuing Legal Education Wkshp - A Ramirez - 09/27/2023		85.00
	10338	California Special Districts Association		
		CSDA - HR Bootcamp - S Molina - 10/18-10/19/2023		200.00
		CSDA - Brown Act Webinar - C Smith - 10/11-10/12/2023		200.00
		CSDA - Organizational Development - A Ramirez - 10/04-10/05/2023		200.00
		CSDA - Organizational Development - D Slawson - 10/04-10/05/2023		200.00
		Registration - CSDA SDLA - D Slawson - 10/22-10/25/2023		625.00
		Registration - CSDA SDLA - A Ramirez - 10/22-10/25/2023		625.00
	10393	Alaska Airlines		
		Flight - CSDA SDLA - D Slawson - 10/22-10/25/2023		158.00
	10397	Wal-Mart		
		Supplies - Customer Service Week		150.04
		Returned Supplies - Customer Service Week		-16.90
	10420	Amazon Capital Services, Inc.		
		(20) Screen Protectors - iPads		452.40
		Memory Cards - Field Staff Equipment		110.94
		IT Supplies		217.96
	10532	Go Daddy.com		
		Domain Registration - BCVWD.ORG		45.34
	10541	Full Source, LLC		
		Rubber Boots - Safety Supplies		402.80
	10546	Frontier Communications		
		08/25-09/24/2023 Sept FIOS/FAX 851 E 6th St		354.99
		08/10-09/09/2023 Aug FIOS/FAX 12th/Palm		563.25
		08/25-09/24/2023 Sept FIOS/FAX 560 Magnolia Ave		519.75
		07/25-08/24/2023 Aug FIOS/FAX 560 Magnolia Ave		515.75
	10572	Southwest Airlines		
		Flight - WEF Conf - J Covington - 10/24-10/26/2023		167.96
		Flight - WEF Conf - D Jaggers - 10/24-10/26/2023		167.96
		Flight - Springbrook Conf - S Molina - 10/25-10/27/2023		111.50
		Flight - Springbrook Conf - S Molina - 10/25-10/27/2023		55.46
		Credit Used - Springbrook Conf - S Molina - 10/25-10/27/2023		-111.50
		Flight - Springbrook Conf - S Delgadillo - 10/25-10/27/2023		166.96
	10573	O'Reilly Auto Parts		
		Floor Mats - Unit 34		26.93
	10623	WP Engine		
		Web Host for BCVWD Website Sept 2023		115.00
	10692	MMSoft Design		
		Network Monitoring Software Sept 2023		280.68
	10735	ASCE		
		Annual 2024 Membership Dues - M Swanson		316.00
		Award Dinner Ticket - D Jaggers - 09/30/2023		85.00
		Award Dinner Ticket - L Williams - 09/30/2023		85.00
		Award Dinner Ticket - M Swanson - 09/30/2023		85.00
		Award Dinner Ticket - A Ramirez - 09/30/2023		85.00
		MDP Line 16 Award Plaque - ASCE LA Chapter		150.00
	10767	Alliance Trailer Corp		
		Ball Mount Trailer Hitch/Pins - Unit 38		427.22
	10784	Autodesk, Inc		
		Auto CAD Software 851 E 6th St - Sept 2023		245.00
		Auto CAD Software 851 E 6th St - Sept 2023		1,020.00
	10790	Microsoft		
		Monthly Microsoft Office License - Sept 2023		1,104.00
		Monthly Microsoft Office License - Sept 2023		16.40
		Monthly Microsoft Exchange - Sept 2023		417.10
	10804	Water Education Foundation		
		Conf Registration - J Covington - 10/25/2023		385.00
		Conf Registration - D Jaggers - 10/25/2023		385.00
	10840	Ready Fresh (Arrowhead)		
		Water - 08/23-09/22/2023 - 851 E 6th St		133.28

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
	10845	Harbor Freight Tools		
		Crane - 12th/Palm		405.11
		Distribution Generators		2,174.98
		Nets - Safety Supplies		19.35
		Nets - Safety Supplies		187.71
	10850	ISC		
		Annual Cybersecurity Training - R Rasha		2,947.00
	10892	Zoom Video Communications, Inc.		
		(10) Video Conference - Oct 2023		205.90
	10918	Apple.com		
		Cloud Storage - iPads		9.99
	10926	SSD Alarm		
		Alarm Equip/Rent/Service/Monitor - 11083 Cherry Ave		65.33
		Alarm Equip/Rent/Service/Monitor - 815 12th St		137.25
		Alarm Equip/Rent/Service/Monitor - 851 E. 6th		85.31
		Alarm Equip/Rent/Service/Monitor - 560 Magnolia Ave		397.81
		Alarm Equip/Rent/Service/Monitor - 39500 Brookside Ave		421.97
	10942	Diamond Environmental Services LP		
		Portable Restroom - Ribbon Cutting Ceremony		1,405.60
	10944	Galco		
		Parts - Well Site Exhaust Fans		364.36
	10978	Nextiva, Inc.		
		Monthly Phone Service Sept 2023		2,979.75
	11011	Costco Wholesale		
		Bottled Water - Ribbon Cutting		25.59
	11012	NCH Software, Inc.		
		Annual Renewal - Express Scribe - Meeting Minutes Software		122.38
	11015	TechSmith		
		Screen Recording Annual Maintenance - 09/2023-09/2024		57.08
	11052	Hertz Rental Car		
		Deposit Car Rental - CSDA SDLA - A Ramirez - 10/22-10/25/2023		166.44
	11055	United Airlines		
		Flight - CSDA SDLA - A Ramirez - 10/22-10/25/2023		498.45
	11080	Global Industrial		
		Pavement Breaker		1,417.98
	11094	Al's Kubota Tractor		
		(2) Loop Trimmers - Landscape Maintenance		1,183.09
		Gas Can - Generators		43.49
		Weed Trimmer - Landscape Maintenance		591.55
		Mulcher - Landscape Maintenance		332.72
	11157	FRANCOTYP-POSTALIA INC		
		Postage - Postage Machine		207.00
	11169	Space Exploration Technologies Corp		
		Back Up Internet - Sept 2023		750.00
	11193	Mitsogo, Inc		
		Cyber Security - iPads - Sept 2023		67.80
	11197	Breeze Aviation Group, Inc		
		Credit for Cancelled Flight - Tri State Seminar		-182.00
	11215	White Cap Supply Holdings II, LLC		
		Blade for Asphalt Saw		790.82
	11216	DNS Filter		
		Email Filtering - Districtwide Sept 2023		225.00
	11217	Family Dollar		
		Refreshments - Benefit Fair		49.03
	11218	Kimpton Sawyer Hotel		
		Hotel - WEF Conf - D Jaggers - 10/24-10/26/2023		784.40
	11219	One Stop All Clothing		
		Face Covers - Respiratory Safety for Landscaping		45.36
Total for this ACH Check for Vendor 10781:				33,893.32
Total for 10/20/2023:				33,893.32

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
ACH	10085	CalPERS Retirement System	10/26/2023	
	1002481387	PR Batch 00003.10.2023 CalPERS ER PEPRA		6,041.75
	1002481387	PR Batch 00003.10.2023 CalPERS 1% ER Paid		186.40
	1002481387	PR Batch 00003.10.2023 CalPERS Payment Adj (PT)		0.01
	1002481387	PR Batch 00003.10.2023 CalPERS 8.25% EE PEPRA		5,877.87
	1002481387	PR Batch 00003.10.2023 CalPERS 7% EE Deduction		1,304.88
	1002481387	PR Batch 00003.10.2023 CalPERS 8% ER Paid		1,088.84
	1002481387	PR Batch 00003.10.2023 CalPERS 8% EE Paid		2,114.80
	1002481387	PR Batch 00003.10.2023 CalPERS ER Paid Classic		10,299.49
Total for this ACH Check for Vendor 10085:				26,914.04
ACH	10087	EDD	10/26/2023	
	1-946-440-720	PR Batch 00003.10.2023 CA SDI		1,124.53
	1-946-440-720	PR Batch 00003.10.2023 State Income Tax		6,729.57
Total for this ACH Check for Vendor 10087:				7,854.10
ACH	10094	U.S. Treasury	10/26/2023	
	270369951410378	PR Batch 00003.10.2023 Medicare Employer Portion		2,285.85
	270369951410378	PR Batch 00003.10.2023 Federal Income Tax		16,345.07
	270369951410378	PR Batch 00003.10.2023 FICA Employer Portion		9,171.08
	270369951410378	PR Batch 00003.10.2023 Medicare Employee Portion		2,373.36
	270369951410378	PR Batch 00003.10.2023 FICA Employee Portion		9,171.08
Total for this ACH Check for Vendor 10094:				39,346.44
ACH	10141	Ca State Disbursement Unit	10/26/2023	
	45909184	PR Batch 00003.10.2023 Garnishment		288.46
	45909187	PR Batch 00003.10.2023 Garnishment		379.84
Total for this ACH Check for Vendor 10141:				668.30
ACH	10203	Voya Financial	10/26/2023	
	VB1450PP22 2023	PR Batch 00003.10.2023 Deferred Comp		450.00
Total for this ACH Check for Vendor 10203:				450.00
ACH	10264	CalPERs Supplemental Income Plans	10/26/2023	
	17329382	PR Batch 00003.10.2023 CalPERS 457		1,643.58
	17329382	PR Batch 00003.10.2023 ROTH-Post-Tax		816.84
	17329382	PR Batch 00003.10.2023 CalPERS 457 %		33.36
	17329382	PR Batch 00003.10.2023 100% Contribution		526.39
Total for this ACH Check for Vendor 10264:				3,020.17
ACH	10984	MidAmerica Administrative & Retirement Solutions	10/26/2023	
	1698193209830	PR Batch 00003.10.2023 401(a) Deferred Comp		1,085.41
Total for this ACH Check for Vendor 10984:				1,085.41
ACH	11152	Sterling Health Services, Inc	10/26/2023	
	731120	PR Batch 00003.10.2023 Flexible Spending Account (PT)		669.58
Total for this ACH Check for Vendor 11152:				669.58
ACH	11195	Taxation & Revenue New Mexico	10/26/2023	
	0-208-788-768	PR Batch 00003.10.2023 New Mexico State Tax		229.81
Total for this ACH Check for Vendor 11195:				229.81

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
ACH	10030	Southern California Edison	10/26/2023	
	700359906319Oct	Electricity 09/21-10/19/2023 - 13697 Oak Glen Rd		147.82
	700359906319Oct	Electricity 09/21-10/19/2023 - 13695 Oak Glen Rd		97.38
	700359906319Oct	Electricity 09/21-10/19/2023 - 12303 Oak Glen Rd		-43.33
Total for this ACH Check for Vendor 10030:				201.87
ACH	10138	ARCO Business Solutions	10/26/2023	
	HW201 Oct 2023	ARCO Fuel Charges 10/17-10/23/2023		3,281.07
Total for this ACH Check for Vendor 10138:				3,281.07
2168	10387	Franchise Tax Board	10/26/2023	
	PP22 2023	PR Batch 00003.10.2023 Garnishment FTB		109.03
Total for Check Number 2168:				109.03
2169	11204	Luis Lomeli	10/26/2023	
	PP22 2023	PR Batch 00003.10.2023 Stipend		75.00
Total for Check Number 2169:				75.00
2170	10205	Riverside County Sheriff	10/26/2023	
	PP21 2023	PR Batch 00001.10.2023 Garnishment Riv Cnty Sheriff		33.79
	PP22 2023	PR Batch 00003.10.2023 Garnishment Riv Cnty Sheriff		149.01
Total for Check Number 2170:				182.80
14534	10792	A-1 Financial Services	10/26/2023	
	11012023	Nov 2023 Rent - 851 E. 6th St Eng Office		2,480.00
Total for Check Number 14534:				2,480.00
14535	10335	Beaumont Safe & Lock	10/26/2023	
	76100	Deadbolt Lock - Well 19		64.60
Total for Check Number 14535:				64.60
14536	11161	Boot Barn Holdings	10/26/2023	
	INV00307826	Boot Voucher Payment - J Medina		33.92
	INV00307827	Boot Voucher Payment - J Medina		164.85
Total for Check Number 14536:				198.77
14537	10942	Diamond Environmental Services LP	10/26/2023	
	0004981289	(2) Rental and Service Handicap Restrooms - 10/23-11/19/2023		301.55
	0004981290	(1) Rental and Service Portable Restroom - 10/23-11/19/2023		100.28
Total for Check Number 14537:				401.83
14538	10398	Infosend, Inc	10/26/2023	
	245764	395 Backflow Notices - Aug 2023		872.84
Total for Check Number 14538:				872.84
14539	10148	MCC Equipment Rentals Inc.	10/26/2023	
	223-50-1	Contract Labor - 5th St Pipeline Replacement Project		259,315.00
	223-50-1	Retention - 5th St Pipeline Replacement Project		-12,965.75
Total for Check Number 14539:				246,349.25

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
14540	10095	Riverside County Dept of Waste Resources	10/26/2023	
	202309000339	Removal of Demolished Building - Well 19		41.00
Total for Check Number 14540:				41.00
14541	10255	Unlimited Services Building Maintenance	10/26/2023	
	473373	Sep 2023 Janitorial Services for 815 E 12th St		30.00
	473374	Sep 2023 Janitorial Services for 560 Magnolia Ave		158.47
	473495	Sep 2023 Janitorial Services for 851 E 6th St		32.00
Total for Check Number 14541:				220.47
Total for 10/26/2023:				334,716.38
		Report Total (131 checks):		1,718,664.51

General Ledger

Budget Variance Revenue

User: wclayton
Printed: 11/29/2023 4:24:11 PM
Period 10 - 10
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	$ 728,383.74	92.91%
	Grant Rev	**$ 784,000.00**	**$ -**	**$ 55,616.26**	**$ 728,383.74**	**92.91%**
01-50-510-490001	Interest Income - Bonita Vista	$ 1,000.00	$ 50.10	$ 234.93	$ 765.07	76.51%
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	$ 446,370.12	$ 1,635,682.94	$ (1,404,682.94)	-608.09%
01-50-510-490041	Rlzd Gain/Loss on Investment	$ -	$ -	$ (33,060.70)	$ 33,060.70	0.00%
01-50-510-490051	Net Amort/Accret on Investment	$ -	$ 26,417.75	$ 299,792.41	$ (299,792.41)	0.00%
	Interest Income	**$ 484,000.00**	**$ 472,837.97**	**$ 1,902,649.58**	**$ (1,418,649.58)**	**-293.11%**
01-50-510-481001	Capacity Fees-Wells	$ 279,000.00	$ 33,299.20	$ 312,567.20	$ (33,567.20)	-12.03%
01-50-510-481006	Cap Fees-Water Rights (SWP)	$ 177,000.00	$ 21,070.00	$ 197,776.25	$ (20,776.25)	-11.74%
01-50-510-481012	Cap Fees-Water Treatment Plant	$ 133,000.00	$ 15,841.20	$ 148,695.45	$ (15,695.45)	-11.80%
01-50-510-481018	Cap Fees-Local Water Resources	$ 70,000.00	$ 8,342.00	$ 78,303.25	$ (8,303.25)	-11.86%
01-50-510-481024	Cap Fees-Recycled Water	$ 202,000.00	$ 67,296.00	$ 324,934.00	$ (122,934.00)	-60.86%
01-50-510-481030	Cap Fees-Transmission	$ 226,000.00	$ 26,969.60	$ 253,153.60	$ (27,153.60)	-12.01%
01-50-510-481036	Cap Fees-Storage	$ 289,000.00	$ 34,537.60	$ 324,191.60	$ (35,191.60)	-12.18%
01-50-510-481042	Cap Fees-Booster	$ 20,000.00	$ 2,390.80	$ 22,441.55	$ (2,441.55)	-12.21%
01-50-510-481048	Cap Fees-Pressure Reducing Stn	$ 11,000.00	$ 1,221.20	$ 11,462.95	$ (462.95)	-4.21%
01-50-510-481054	Cap Fees-Miscellaneous Project	$ 9,000.00	$ 1,066.40	$ 10,009.90	$ (1,009.90)	-11.22%
01-50-510-481060	Cap Fees-Financing Costs	$ 44,000.00	$ 6,546.99	$ 51,324.68	$ (7,324.68)	-16.65%
01-50-510-485001	Front Footage Fees	$ 24,000.00	$ -	$ 27,219.70	$ (3,219.70)	-13.42%
	Non-Operating Revenue	**$ 1,484,000.00**	**$ 218,580.99**	**$ 1,762,080.13**	**$ (278,080.13)**	**-18.74%**
01-50-510-410100	Sales	$ 6,510,500.00	$ 582,573.69	$ 4,637,268.43	$ 1,873,231.57	28.77%
01-50-510-410151	Agricultural Irrigation Sales	$ 20,000.00	$ 1.31	$ 20,725.49	$ (725.49)	-3.63%
01-50-510-410171	Construction Sales	$ 201,000.00	$ 5,220.35	$ 55,480.92	$ 145,519.08	72.40%
01-50-510-413001	Backflow Administration Charge	$ 64,000.00	$ 7,065.51	$ 53,852.37	$ 10,147.63	15.86%
01-50-510-413011	Fixed Meter Charges	$ 4,958,500.00	$ 443,716.86	$ 4,349,479.56	$ 609,020.44	12.28%
01-50-510-413021	Meter Fees	$ 300,000.00	$ 162,766.00	$ 751,966.00	$ (451,966.00)	-150.66%
01-50-510-415001	SGPWA Importation Charges	$ 4,072,500.00	$ 358,934.40	$ 2,950,105.16	$ 1,122,394.84	27.56%
01-50-510-415011	SCE Power Charges	$ 2,227,500.00	$ 209,378.40	$ 1,720,863.75	$ 506,636.25	22.74%
01-50-510-417001	2nd Notice Charges	$ 49,000.00	$ 6,275.00	$ 67,950.00	$ (18,950.00)	-38.67%
01-50-510-417011	3rd Notice Charges	$ 63,000.00	$ 9,240.00	$ 95,080.00	$ (32,080.00)	-50.92%
01-50-510-417021	Account Reinstatement Fees	$ 50,000.00	$ 4,550.00	$ 34,000.00	$ 16,000.00	32.00%
01-50-510-417031	Lien Processing Fees	$ 8,000.00	$ 850.00	$ 8,400.00	$ (400.00)	-5.00%
01-50-510-417041	Credit Check Processing Fees	$ 23,000.00	$ 1,600.00	$ 15,240.00	$ 7,760.00	33.74%
01-50-510-417051	Return Check Fees	$ 5,000.00	$ 250.00	$ 4,375.00	$ 625.00	12.50%
01-50-510-417061	Customer Damage/Upgrade Charge	$ 22,000.00	$ 1,170.00	$ 75,501.00	$ (53,501.00)	-243.19%
01-50-510-417071	After-Hours Call Out Charges	$ 4,000.00	$ 200.00	$ 2,500.00	$ 1,500.00	37.50%
01-50-510-417081	Bench Test Fees (Credits)	$ -	$ -	$ 300.00	$ (300.00)	0.00%
01-50-510-417091	Credit Card Processing Fees	$ 93,000.00	$ 9,969.92	$ 96,242.52	$ (3,242.52)	-3.49%
01-50-510-419001	Rebates and Reimbursements	$ -	$ -	$ -	$ -	0.00%
01-50-510-419011	Development Income	$ 226,000.00	$ 12,670.81	$ 165,608.45	$ 60,391.55	26.72%
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	$ 24,598.66	$ 177,708.87	$ (92,708.87)	-109.07%
01-50-510-419061	Miscellaneous Income	$ 1,000.00	$ 11,696.35	$ 14,497.94	$ (13,497.94)	-1349.79%
	Operating Revenue	**$ 19,291,000.00**	**$ 1,852,727.26**	**$ 15,297,145.46**	**$ 3,993,854.54**	**20.70%**
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	$ 5,620.04	$ 1,379.96	19.71%
01-50-510-471021	Maint Fees - 13697 Oak Glen Rd	$ 8,000.00	$ 632.62	$ 6,279.10	$ 1,720.90	21.51%
01-50-510-471031	Maint Fees - 9781 AveMiravilla	$ 6,000.00	$ 525.22	$ 5,208.24	$ 791.76	13.20%
01-50-510-471101	Utilities - 12303 Oak Glen Rd	$ 5,000.00	$ -	$ 1,038.17	$ 3,961.83	79.24%
01-50-510-471111	Utilities - 13695 Oak Glen Rd	$ 5,000.00	$ 406.38	$ 3,820.17	$ 1,179.83	23.60%
01-50-510-471121	Utilities - 13697 Oak Glen Rd	$ 5,000.00	$ 705.40	$ 5,280.58	$ (280.58)	-5.61%
01-50-510-471131	Utilities - 9781 Ave Miravilla	$ 4,000.00	$ 369.06	$ 3,572.19	$ 427.81	10.70%
	Rent/Utilities	**$ 50,000.00**	**$ 3,205.20**	**$ 33,417.85**	**$ 16,582.15**	**33.16%**
Revenue Total		**$ 22,093,000.00**	**$ 2,547,351.42**	**$ 19,050,909.28**	**$ 3,042,090.72**	**13.77%**

General Ledger
Budget Variance Expense

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Period 10 - 10
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	$ 9,690.00	$ 70,785.00	$ 24,715.00	$ -	25.88%
01-10-110-500115	Social Security	$ 6,000.00	$ 600.78	$ 4,388.67	$ 1,611.33	$ -	26.86%
01-10-110-500120	Medicare	$ 1,500.00	$ 140.52	$ 1,026.50	$ 473.50	$ -	31.57%
01-10-110-500125	Health Insurance	$ 75,500.00	$ 3,881.61	$ 38,816.10	$ 36,683.90	$ -	48.59%
01-10-110-500140	Life Insurance	$ 2,000.00	$ 9.71	$ 97.10	$ 1,902.90	$ -	95.15%
01-10-110-500143	EAP Program	$ 500.00	$ 9.30	$ 91.14	$ 408.86	$ -	81.77%
01-10-110-500145	Workers' Compensation	$ 1,000.00	$ 70.72	$ 472.54	$ 527.46	$ -	52.75%
01-10-110-500175	Training/Education/Mtgs/Travel	$ 34,500.00	$ 6,243.37	$ 25,106.55	$ 9,393.45	$ -	27.23%
	Board of Directors Personnel	**$ 216,500.00**	**$ 20,646.01**	**$ 140,783.60**	**$ 75,716.40**	**$ -**	**34.97%**
01-10-110-550043	Supplies-Other	$ 1,000.00	$ 14.07	$ 118.65	$ 881.35	$ -	88.14%
	Board of Directors Materials & Supplies	**$ 1,000.00**	**$ 14.07**	**$ 118.65**	**$ 881.35**	**$ -**	**88.14%**
01-10-110-550012	Election Expenses	$ 79,000.00	$ -	$ 3,638.90	$ 75,361.10	$ -	95.39%
01-10-110-550051	Advertising/Legal Notices	$ 2,500.00	$ 122.00	$ 122.00	$ 2,378.00	$ -	95.12%
	Board of Directors Services	**$ 81,500.00**	**$ 122.00**	**$ 3,760.90**	**$ 77,739.10**	**$ -**	**95.39%**
Expense Total	**BOARD OF DIRECTORS**	**$ 299,000.00**	**$ 20,782.08**	**$ 144,663.15**	**$ 154,336.85**	**$ -**	**51.62%**
20	**ENGINEERING**						
01-20-210-500105	Labor	$ 576,050.00	$ 28,046.67	$ 319,708.80	$ 256,341.20	$ -	44.50%
01-20-210-500114	Incentive Pay	$ 6,000.00	$ -	$ -	$ 6,000.00	$ -	100.00%
01-20-210-500115	Social Security	$ 43,000.00	$ 1,739.94	$ 21,080.34	$ 21,919.66	$ -	50.98%
01-20-210-500120	Medicare	$ 10,500.00	$ 406.91	$ 4,923.62	$ 5,576.38	$ -	53.11%
01-20-210-500125	Health Insurance	$ 101,000.00	$ 3,394.79	$ 52,833.85	$ 48,166.15	$ -	47.69%
01-20-210-500140	Life Insurance	$ 1,000.00	$ 44.39	$ 481.72	$ 518.28	$ -	51.83%
01-20-210-500143	EAP Program	$ 500.00	$ 9.30	$ 86.39	$ 413.61	$ -	82.72%
01-20-210-500145	Workers' Compensation	$ 5,500.00	$ 250.18	$ 2,696.40	$ 2,803.60	$ -	50.97%
01-20-210-500150	Unemployment Insurance	$ 8,500.00	$ -	$ -	$ 8,500.00	$ -	100.00%
01-20-210-500155	Retirement/CalPERS	$ 80,500.00	$ 2,069.41	$ 38,681.93	$ 41,818.07	$ -	51.95%
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	$ -	$ 1,002.50	$ 6,997.50	$ -	87.47%
01-20-210-500180	Accrued Sick Leave Expense	$ 31,000.00	$ -	$ 3,699.50	$ 27,300.50	$ -	88.07%
01-20-210-500185	Accrued Vacation Leave Expense	$ 28,500.00	$ -	$ 8,030.02	$ 20,469.98	$ -	71.82%
01-20-210-500187	Accrued Leave Payments	$ 42,000.00	$ -	$ 9,579.63	$ 32,420.37	$ -	77.19%
01-20-210-500195	CIP Related Labor	$ (225,000.00)	$ (2,939.69)	$ (29,270.72)	$ (195,729.28)	$ -	86.99%
	Engineering Personnel	**$ 717,550.00**	**$ 33,021.90**	**$ 433,533.98**	**$ 284,016.02**	**$ -**	**39.58%**
01-20-210-540048	Permits, Fees & Licensing	$ 3,000.00	$ -	$ -	$ 3,000.00	$ -	100.00%
01-20-210-550029	Administrative Expenses	$ 5,000.00	$ -	$ 4,443.40	$ 556.60	$ -	11.13%
01-20-210-550046	Office Equipment	$ 6,000.00	$ -	$ 357.79	$ 5,642.21	$ -	94.04%
	Engineering Materials & Supplies	**$ 14,000.00**	**$ -**	**$ 4,801.19**	**$ 9,198.81**	**$ -**	**65.71%**
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	$ -	$ 626.00	$ 1,374.00	$ -	68.70%
01-20-210-550051	Advertising/Legal Notices	$ 5,000.00	$ -	$ 1,008.22	$ 3,991.78	$ -	79.84%
01-20-210-580031	Outside Engineering	$ 60,000.00	$ -	$ 56,510.45	$ 3,489.55	$ -	5.82%
01-20-210-580032	CIP Related Outside Engineering	$ (42,000.00)	$ -	$ -	$ (42,000.00)	$ -	100.00%
	Engineering Services	**$ 80,950.00**	**$ -**	**$ 77,908.32**	**$ 3,041.68**	**$ -**	**3.76%**
Expense Total	**ENGINEERING**	**$ 812,500.00**	**$ 33,021.90**	**$ 516,243.49**	**$ 296,256.51**	**$ -**	**36.46%**
30	**FINANCE & ADMIN SERVICES**						
01-30-310-500105	Labor	$ 1,348,500.00	$ 92,857.96	$ 988,267.14	$ 360,232.86	$ -	26.71%
01-30-310-500109	FLSA Overtime	$ 500.00	$ -	$ -	$ 500.00	$ -	100.00%
01-30-310-500110	Overtime	$ 16,000.00	$ 3,031.24	$ 10,556.14	$ 5,443.86	$ -	34.02%
01-30-310-500111	Double Time	$ 2,500.00	$ -	$ 960.57	$ 1,539.43	$ -	61.58%
01-30-310-500114	Incentive Pay	$ 17,500.00	$ 50.00	$ 350.00	$ 17,150.00	$ -	98.00%
01-30-310-500115	Social Security	$ 102,500.00	$ 5,205.34	$ 63,923.30	$ 38,576.70	$ -	37.64%
01-30-310-500120	Medicare	$ 24,000.00	$ 1,499.37	$ 15,794.20	$ 8,205.80	$ -	34.19%
01-30-310-500125	Health Insurance	$ 333,000.00	$ 22,267.65	$ 213,215.99	$ 119,784.01	$ -	35.97%
01-30-310-500130	CalPERS Health Admin Costs	$ 3,000.00	$ 217.19	$ 2,373.66	$ 626.34	$ -	20.88%
01-30-310-500140	Life Insurance	$ 2,500.00	$ 179.54	$ 1,664.15	$ 835.85	$ -	33.43%
01-30-310-500143	EAP Program	$ 1,000.00	$ 24.06	$ 249.74	$ 750.26	$ -	75.03%
01-30-310-500145	Workers' Compensation	$ 11,000.00	$ 775.36	$ 7,395.18	$ 3,604.82	$ -	32.77%
01-30-310-500150	Unemployment Insurance	$ 20,000.00	$ -	$ 306.00	$ 19,694.00	$ -	98.47%
01-30-310-500155	Retirement/CalPERS	$ 255,500.00	$ 18,918.68	$ 194,882.21	$ 60,617.79	$ -	23.73%
01-30-310-500161	Estimated Current Year OPEB	$ 215,000.00	$ -	$ -	$ 215,000.00	$ -	100.00%

Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/ Uncollect
01-30-310-500165	Uniforms and Employee Benefits	$ 1,000.00	$ -	$ 823.22	$ 176.78	$ -	17.68%
01-30-310-500175	Training/Education/Mtgs/Travel	$ 40,500.00	$ 1,470.18	$ 20,880.22	$ 19,619.78	$ -	48.44%
01-30-310-500180	Accrued Sick Leave Expense	$ 71,500.00	$ 3,613.70	$ 21,062.63	$ 50,437.37	$ -	70.54%
01-30-310-500185	Accrued Vacation Leave Expense	$ 106,500.00	$ 3,499.43	$ 41,105.85	$ 65,394.15	$ -	61.40%
01-30-310-500187	Accrued Leave Payments	$ 111,500.00	$ 2,170.82	$ 41,817.77	$ 69,682.23	$ -	62.50%
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	$ 61,800.00	$ 5,274.00	$ 23,249.55	$ 38,550.45	$ -	62.38%
01-30-320-500114	Incentive Pay	$ 500.00	$ -	$ -	$ 500.00	$ -	100.00%
01-30-320-500115	Social Security	$ 5,300.00	$ 327.22	$ 1,891.29	$ 3,408.71	$ -	64.32%
01-30-320-500120	Medicare	$ 1,500.00	$ 76.53	$ 442.33	$ 1,057.67	$ -	70.51%
01-30-320-500125	Health Insurance	$ 19,000.00	$ -	$ 5,903.28	$ 13,096.72	$ -	68.93%
01-30-320-500140	Life Insurance	$ 500.00	$ -	$ 32.73	$ 467.27	$ -	93.45%
01-30-320-500143	EAP Program	$ 500.00	$ 1.86	$ 7.44	$ 492.56	$ -	98.51%
01-30-320-500145	Workers' Compensation	$ 1,000.00	$ 38.50	$ 160.71	$ 839.29	$ -	83.93%
01-30-320-500150	Unemployment Insurance	$ 1,500.00	$ -	$ -	$ 1,500.00	$ -	100.00%
01-30-320-500155	Retirement/CalPERS	$ 7,800.00	$ 447.24	$ 3,574.16	$ 4,225.84	$ -	54.18%
01-30-320-500165	Uniforms and Employee Benefits	$ 200.00	$ -	$ -	$ 200.00	$ -	100.00%
01-30-320-500175	Training/Education/Mtgs/Travel	$ 5,500.00	$ 360.00	$ 3,297.27	$ 2,202.73	$ -	40.05%
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	$ 500.00	$ 12,200.37	$ 19,799.63	$ -	61.87%
01-30-320-500180	Accrued Sick Leave Expense	$ 1,700.00	$ -	$ 263.70	$ 1,436.30	$ -	84.49%
01-30-320-500185	Accrued Vacation Leave Expense	$ 2,600.00	$ -	$ 1,098.75	$ 1,501.25	$ -	57.74%
01-30-320-500187	Accrued Leave Payments	$ 5,900.00	$ -	$ 5,878.75	$ 21.25	$ -	0.36%
01-30-320-550024	Employment Testing	$ 6,000.00	$ -	$ 1,123.78	$ 4,876.22	$ -	81.27%
	Finance & Admin Services Personnel	**$ 3,062,800.00**	**$ 162,805.87**	**$ 1,684,833.08**	**$ 1,377,966.92**	**$ -**	**44.99%**
01-30-310-550006	Cashiering Shortages/Overages	$ 100.00	$ -	$ 5.31	$ 94.69	$ -	94.69%
01-30-310-550042	Office Supplies	$ 12,000.00	$ 493.28	$ 9,946.39	$ 2,053.61	$ -	17.11%
01-30-310-550046	Office Equipment	$ 5,500.00	$ 50.00	$ 190.32	$ 5,309.68	$ -	96.54%
01-30-310-550048	Postage	$ 57,000.00	$ -	$ 7,683.14	$ 49,316.86	$ -	86.52%
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	$ 275,744.11	$ 2,775,557.11	$ 249,442.89	$ -	8.25%
01-30-320-550028	District Certification	$ 6,000.00	$ -	$ 4,330.00	$ 1,670.00	$ -	27.83%
01-30-320-550042	Office Supplies	$ 3,000.00	$ -	$ 489.18	$ 2,510.82	$ -	83.69%
	Finance & Admin Services Materials & Supplies	**$ 3,134,100.00**	**$ 276,287.39**	**$ 2,798,401.45**	**$ 335,698.55**	**$ -**	**10.71%**
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	$ 171.01	$ 1,665.88	$ 10,334.12	$ -	86.12%
01-30-310-550008	Transaction/Return Fees	$ 3,000.00	$ 127.58	$ 897.20	$ 2,102.80	$ -	70.09%
01-30-310-550010	Transaction/Credit Card Fees	$ 101,700.00	$ 8,917.28	$ 112,348.67	$ (10,648.67)	$ -	-10.47%
01-30-310-550014	Credit Check Fees	$ 7,500.00	$ 521.36	$ 4,896.88	$ 2,603.12	$ -	34.71%
01-30-310-550030	Membership Dues	$ 42,000.00	$ 2,461.66	$ 36,182.43	$ 5,817.57	$ -	13.85%
01-30-310-550036	Notary and Lien Fees	$ 3,000.00	$ 100.00	$ 1,415.00	$ 1,585.00	$ -	52.83%
01-30-310-550050	Utility Billing Service	$ 90,000.00	$ 7,221.74	$ 70,613.43	$ 19,386.57	$ -	21.54%
01-30-310-550051	Advertising/Legal Notices	$ 3,500.00	$ 448.00	$ 448.00	$ 3,052.00	$ -	87.20%
01-30-310-550054	Property, Auto, General Ins	$ 175,000.00	$ 20,340.20	$ 157,002.83	$ 17,997.17	$ -	10.28%
01-30-310-550061	Media Outreach	$ 25,500.00	$ -	$ 2,271.08	$ 23,228.92	$ -	91.09%
01-30-310-580001	Accounting and Audit	$ 47,300.00	$ -	$ 45,355.00	$ 1,945.00	$ -	4.11%
01-30-310-580011	General Legal	$ 99,500.00	$ 3,827.50	$ 46,967.52	$ 52,532.48	$ -	52.80%
01-30-310-580036	Other Professional Services	$ 195,455.00	$ 17,948.75	$ 176,887.50	$ 18,567.50	$ -	9.50%
01-30-320-500190	Temporary Labor	$ 5,000.00	$ -	$ -	$ 5,000.00	$ -	100.00%
01-30-320-550025	Employee Retention	$ 5,500.00	$ -	$ 523.96	$ 4,976.04	$ -	90.47%
01-30-320-550026	Recruitment Expense	$ 11,000.00	$ -	$ 705.00	$ 10,295.00	$ -	93.59%
01-30-320-550030	Membership Dues	$ 2,500.00	$ -	$ 1,739.00	$ 761.00	$ -	30.44%
01-30-320-550051	Advertising/Legal Notices	$ 4,000.00	$ -	$ 234.06	$ 3,765.94	$ -	94.15%
01-30-320-580036	Other Professional Services	$ 69,400.00	$ -	$ 46,385.00	$ 23,015.00	$ -	33.16%
	Finance & Admin Services Services	**$ 919,855.00**	**$ 62,085.08**	**$ 707,924.62**	**$ 211,930.38**	**$ -**	**23.04%**
Expense Total	**FINANCE & ADMIN SERVICES**	**$ 7,116,755.00**	**$ 501,178.34**	**$ 5,191,159.15**	**$ 1,925,595.85**	**$ -**	**27.06%**
35	**INFORMATION TECHNOLOGY**						
01-35-315-500105	Labor	$ 163,000.00	$ 12,387.20	$ 130,065.60	$ 32,934.40	$ -	20.21%
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	$ 8,938.21	$ 4,061.79	$ -	31.24%
01-35-315-500120	Medicare	$ 3,500.00	$ 179.76	$ 2,090.37	$ 1,409.63	$ -	40.28%
01-35-315-500125	Health Insurance	$ 25,500.00	$ 1,919.55	$ 19,195.50	$ 6,304.50	$ -	24.72%
01-35-315-500140	Life Insurance	$ 500.00	$ 20.09	$ 196.94	$ 303.06	$ -	60.61%
01-35-315-500143	EAP Program	$ 500.00	$ 1.86	$ 18.60	$ 481.40	$ -	96.28%
01-35-315-500145	Workers' Compensation	$ 1,500.00	$ 90.42	$ 870.50	$ 629.50	$ -	41.97%
01-35-315-500150	Unemployment Insurance	$ 2,500.00	$ -	$ -	$ 2,500.00	$ -	100.00%
01-35-315-500155	Retirement/CalPERS	$ 20,000.00	$ 1,050.44	$ 13,690.48	$ 6,309.52	$ -	31.55%
01-35-315-500175	Training/Education/Mtgs/Travel	$ 5,000.00	$ -	$ 4,237.01	$ 762.99	$ -	15.26%
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	$ -	$ 13,992.12	$ 4,507.88	$ -	24.37%

Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/ Uncollect
01-35-315-500195	CIP Related Labor	$ (33,000.00)	$ -	$ -	$ (33,000.00)	$ -	100.00%
	Information Technology Personnel	**$ 249,500.00**	**$ 16,417.96**	**$ 193,295.33**	**$ 56,204.67**	**$ -**	**22.53%**
01-35-315-550044	Printing/Toner and Maintenance	$ 28,000.00	$ 2,248.52	$ 18,095.15	$ 9,904.85	$ -	35.37%
01-35-315-580016	Computer Hardware	$ 30,000.00	$ 1,669.69	$ 14,171.04	$ 15,828.96	$ -	52.76%
01-35-315-580028	Cybersecurity Soft/Hardware	$ 50,000.00	$ 4,310.00	$ 34,480.00	$ 15,520.00	$ -	31.04%
01-35-315-580030	Repair/Purchase Radio Comm Eq	$ 10,000.00	$ -	$ 9,919.83	$ 80.17	$ -	0.80%
	Information Technology Materials & Supplies	**$ 118,000.00**	**$ 8,228.21**	**$ 76,666.02**	**$ 41,333.98**	**$ -**	**35.03%**
01-35-315-501511	Telephone/Internet Service	$ 63,000.00	$ 7,106.95	$ 63,393.92	$ (393.92)	$ -	-0.63%
01-35-315-501521	Building Alarms and Security	$ 27,500.00	$ 1,047.87	$ 11,596.59	$ 15,903.41	$ -	57.83%
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	$ 227.37	$ 1,812.25	$ 1,187.75	$ -	39.59%
01-35-315-550058	Cyber Security Liability Ins	$ 7,000.00	$ -	$ 5,311.00	$ 1,689.00	$ -	24.13%
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	$ 13,696.11	$ 160,377.62	$ 89,622.38	$ -	35.85%
01-35-315-580027	AMR/AMI Annual Support	$ 163,000.00	$ -	$ -	$ 163,000.00	$ -	100.00%
	Information Technology Services	**$ 531,500.00**	**$ 22,078.30**	**$ 243,931.38**	**$ 287,568.62**	**$ -**	**54.11%**
Expense Total	**INFORMATION TECHNOLOGY**	**$ 899,000.00**	**$ 46,724.47**	**$ 513,892.73**	**$ 385,107.27**	**$ -**	**42.84%**
40	**OPERATIONS**						
410	**Source of Supply Personnel**						
01-40-410-500105	Labor	$ 509,000.00	$ 33,650.58	$ 288,596.33	$ 220,403.67	$ -	43.30%
01-40-410-500109	FLSA Overtime	$ 500.00	$ -	$ -	$ 500.00	$ -	100.00%
01-40-410-500110	Overtime	$ 7,500.00	$ 753.39	$ 3,248.82	$ 4,251.18	$ -	56.68%
01-40-410-500111	Double Time	$ 3,500.00	$ -	$ -	$ 3,500.00	$ -	100.00%
01-40-410-500113	Standby/On-Call	$ 16,000.00	$ 1,120.00	$ 11,320.00	$ 4,680.00	$ -	29.25%
01-40-410-500114	Incentive Pay	$ 7,500.00	$ 200.00	$ 1,500.00	$ 6,000.00	$ -	80.00%
01-40-410-500115	Social Security	$ 38,500.00	$ 2,564.78	$ 21,810.87	$ 16,689.13	$ -	43.35%
01-40-410-500120	Medicare	$ 9,500.00	$ 599.82	$ 5,100.99	$ 4,399.01	$ -	46.31%
01-40-410-500125	Health Insurance	$ 138,500.00	$ 11,651.96	$ 88,714.86	$ 49,785.14	$ -	35.95%
01-40-410-500140	Life Insurance	$ 1,000.00	$ 63.00	$ 490.63	$ 509.37	$ -	50.94%
01-40-410-500143	EAP Program	$ 500.00	$ 11.16	$ 83.89	$ 416.11	$ -	83.22%
01-40-410-500145	Workers' Compensation	$ 21,500.00	$ 1,573.53	$ 12,040.81	$ 9,459.19	$ -	44.00%
01-40-410-500150	Unemployment Insurance	$ 31,500.00	$ -	$ -	$ 31,500.00	$ -	100.00%
01-40-410-500155	Retirement/CalPERS	$ 113,500.00	$ 11,391.33	$ 89,855.59	$ 23,644.41	$ -	20.83%
01-40-410-500165	Uniforms and Employee Benefits	$ 5,000.00	$ 622.76	$ 2,673.01	$ 2,326.99	$ -	46.54%
01-40-410-500175	Training/Education/Mtgs/Travel	$ 6,000.00	$ 100.00	$ 2,360.73	$ 3,639.27	$ -	60.65%
01-40-410-500180	Accrued Sick Leave Expense	$ 24,500.00	$ 1,198.11	$ 12,681.96	$ 11,818.04	$ -	48.24%
01-40-410-500185	Accrued Vacation Leave Expense	$ 37,500.00	$ 3,246.32	$ 21,774.90	$ 15,725.10	$ -	41.93%
01-40-410-500187	Accrued Leave Payments	$ 16,500.00	$ -	$ 7,072.90	$ 9,427.10	$ -	57.13%
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	$ 57,975.03	$ 728,526.60	$ 521,473.40	$ -	41.72%
01-40-440-500109	FLSA Overtime	$ 2,000.00	$ -	$ -	$ 2,000.00	$ -	100.00%
01-40-440-500110	Overtime	$ 70,500.00	$ 3,023.48	$ 40,476.50	$ 30,023.50	$ -	42.59%
01-40-440-500111	Double Time	$ 34,500.00	$ 616.80	$ 16,511.99	$ 17,988.01	$ -	52.14%
01-40-440-500113	Standby/On-Call	$ 26,500.00	$ 1,960.00	$ 20,890.00	$ 5,610.00	$ -	21.17%
01-40-440-500114	Incentive Pay	$ 16,000.00	$ -	$ -	$ 16,000.00	$ -	100.00%
01-40-440-500115	Social Security	$ 98,000.00	$ 3,963.94	$ 55,412.91	$ 42,587.09	$ -	43.46%
01-40-440-500120	Medicare	$ 23,000.00	$ 1,035.22	$ 13,036.86	$ 9,963.14	$ -	43.32%
01-40-440-500125	Health Insurance	$ 346,000.00	$ 13,297.86	$ 159,164.35	$ 186,835.65	$ -	54.00%
01-40-440-500140	Life Insurance	$ 2,500.00	$ 104.89	$ 1,248.19	$ 1,251.81	$ -	50.07%
01-40-440-500143	EAP Program	$ 1,000.00	$ 21.77	$ 267.90	$ 732.10	$ -	73.21%
01-40-440-500145	Workers' Compensation	$ 42,500.00	$ 2,186.62	$ 25,754.52	$ 16,745.48	$ -	39.40%
01-40-440-500155	Retirement/CalPERS	$ 237,500.00	$ 13,092.46	$ 151,900.94	$ 85,599.06	$ -	36.04%
01-40-440-500165	Uniforms and Employee Benefits	$ 16,000.00	$ 3,496.99	$ 9,172.28	$ 6,827.72	$ -	42.67%
01-40-440-500175	Training/Education/Mtgs/Travel	$ 5,000.00	$ 150.00	$ 4,331.86	$ 668.14	$ -	13.36%
01-40-440-500180	Accrued Sick Leave Expense	$ 58,500.00	$ 2,464.46	$ 20,385.15	$ 38,114.85	$ -	65.15%
01-40-440-500185	Accrued Vacation Leave Expense	$ 76,000.00	$ 1,786.76	$ 45,558.46	$ 30,441.54	$ -	40.05%
01-40-440-500187	Accrued Leave Payments	$ 71,000.00	$ 3,918.00	$ 27,388.74	$ 43,611.26	$ -	61.42%
01-40-440-500195	CIP Related Labor	$ (40,000.00)	$ -	$ (4,583.94)	$ (35,416.06)	$ -	88.54%
450	**Inspections Personnel**						
01-40-450-500105	Labor	$ 38,000.00	$ 3,177.62	$ 35,138.71	$ 2,861.29	$ -	7.53%
01-40-460-500109	FLSA Overtime	$ 500.00	$ -	$ -	$ 500.00	$ -	100.00%
01-40-450-500110	Overtime	$ 10,500.00	$ 506.23	$ 10,691.36	$ (191.36)	$ -	-1.82%
01-40-450-500111	Double Time	$ 2,500.00	$ -	$ 1,162.94	$ 1,337.06	$ -	53.48%
01-40-450-500113	Standby/On-Call	$ 3,000.00	$ -	$ -	$ 3,000.00	$ -	100.00%
01-40-450-500115	Social Security	$ 3,000.00	$ 228.87	$ 2,920.23	$ 79.77	$ -	2.66%
01-40-450-500120	Medicare	$ 1,000.00	$ 53.52	$ 682.97	$ 317.03	$ -	31.70%
01-40-450-500125	Health Insurance	$ 13,000.00	$ 565.80	$ 10,332.51	$ 2,667.49	$ -	20.52%
01-40-450-500140	Life Insurance	$ 500.00	$ 7.84	$ 58.35	$ 441.65	$ -	88.33%
01-40-450-500143	EAP Program	$ 500.00	$ 1.98	$ 13.05	$ 486.95	$ -	97.39%
01-40-450-500145	Workers' Compensation	$ 2,000.00	$ 137.57	$ 1,428.18	$ 571.82	$ -	28.59%
01-40-450-500155	Retirement/CalPERS	$ 10,500.00	$ 269.47	$ 6,445.19	$ 4,054.81	$ -	38.62%
460	**Customer Svc & Meter Reading Personnel**						
01-40-460-500105	Labor	$ 220,000.00	$ 19,597.77	$ 164,811.72	$ 55,188.28	$ -	25.09%

Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/ Uncollect
01-40-460-500110	Overtime	$ 20,500.00	$ 1,695.14	$ 5,255.93	$ 15,244.07	$ -	74.36%
01-40-460-500111	Double Time	$ 5,000.00	$ -	$ 2,558.16	$ 2,441.84	$ -	48.84%
01-40-460-500113	Standby/On-Call	$ 4,000.00	$ -	$ -	$ 4,000.00	$ -	100.00%
01-40-460-500114	Incentive Pay	$ 4,000.00	$ -	$ 300.00	$ 3,700.00	$ -	92.50%
01-40-460-500115	Social Security	$ 18,500.00	$ 1,476.11	$ 12,554.98	$ 5,945.02	$ -	32.14%
01-40-460-500120	Medicare	$ 4,500.00	$ 345.18	$ 2,967.36	$ 1,532.64	$ -	34.06%
01-40-460-500125	Health Insurance	$ 75,500.00	$ 6,263.71	$ 56,109.14	$ 19,390.86	$ -	25.68%
01-40-460-500140	Life Insurance	$ 500.00	$ 33.94	$ 273.21	$ 226.79	$ -	45.36%
01-40-460-500143	EAP Program	$ 500.00	$ 7.86	$ 61.35	$ 438.65	$ -	87.73%
01-40-460-500145	Workers' Compensation	$ 9,500.00	$ 875.98	$ 6,973.70	$ 2,526.30	$ -	26.59%
01-40-460-500155	Retirement/CalPERS	$ 68,000.00	$ 5,096.22	$ 50,003.83	$ 17,996.17	$ -	26.46%
01-40-460-500165	Uniforms and Employee Benefits	$ 3,000.00	$ -	$ 2,115.80	$ 884.20	$ -	29.47%
01-40-460-500175	Training/Education/Mtgs/Travel	$ 1,000.00	$ -	$ 145.00	$ 855.00	$ -	85.50%
01-40-460-500180	Accrued Sick Leave Expense	$ 10,500.00	$ 619.86	$ 7,922.01	$ 2,577.99	$ -	24.55%
01-40-460-500185	Accrued Vacation Leave Expense	$ 20,000.00	$ 2,161.60	$ 19,038.01	$ 961.99	$ -	4.81%
01-40-460-500187	Accrued Leave Payments	$ 14,000.00	$ 334.40	$ 5,104.00	$ 8,896.00	$ -	63.54%
01-40-460-500195	CIP Related Labor	$ (41,000.00)	$ (6,835.97)	$ (24,574.43)	$ (16,425.57)	$ -	40.06%
470	**Maintenance & General Plant Personnel**						
01-40-470-500105	Labor	$ 109,500.00	$ 13,350.67	$ 104,227.90	$ 5,272.10	$ -	4.81%
01-40-470-500109	FLSA Overtime	$ 500.00	$ -	$ -	$ 500.00	$ -	100.00%
01-40-470-500110	Overtime	$ 6,500.00	$ -	$ 326.63	$ 6,173.37	$ -	94.97%
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	$ 836.57	$ 6,825.98	$ 1,174.02	$ -	14.68%
01-40-470-500120	Medicare	$ 2,000.00	$ 195.67	$ 1,596.43	$ 403.57	$ -	20.18%
01-40-470-500125	Health Insurance	$ 38,000.00	$ 3,527.36	$ 27,389.99	$ 10,610.01	$ -	27.92%
01-40-470-500140	Life Insurance	$ 500.00	$ 18.14	$ 158.18	$ 341.82	$ -	68.36%
01-40-470-500143	EAP Program	$ 500.00	$ 3.85	$ 41.20	$ 458.80	$ -	91.76%
01-40-470-500145	Workers' Compensation	$ 5,000.00	$ 510.47	$ 3,784.92	$ 1,215.08	$ -	24.30%
01-40-470-500155	Retirement/CalPERS	$ 15,500.00	$ 945.58	$ 9,019.33	$ 6,480.67	$ -	41.81%
01-40-470-500165	Uniforms and 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	$ 134.00	$ 2,144.00	$ 1,356.00	$ -	38.74%
01-40-470-500185	Accrued Vacation Expenses	$ 4,000.00	$ -	$ 3,266.25	$ 733.75	$ -	18.34%
01-40-470-500187	Accrual Leave Payments	$ 500.00	$ -	$ -	$ 500.00	$ -	100.00%
	Operations Personnel	**$ 4,031,000.00**	**$ 233,984.03**	**$ 2,424,043.67**	**$ 1,606,956.33**	**$ -**	**39.86%**
410	**Source of Supply Materials & Supplies**						
01-40-410-501101	Electricity - Wells	$ 2,550,000.00	$ 260,564.81	$ 2,310,339.34	$ 239,660.66	$ -	9.40%
01-40-410-501201	Gas - Wells	$ 1,000.00	$ 14.30	$ 229.42	$ 770.58	$ -	77.06%
01-40-410-510011	Treatment and Chemicals	$ 160,000.00	$ 21,240.00	$ 138,422.14	$ 21,577.86	$ -	13.49%
01-40-410-510021	Lab Testing	$ 100,000.00	$ 13,093.20	$ 67,617.40	$ 32,382.60	$ 1,125.40	31.26%
01-40-410-510031	Small Tools, Parts, & Maint	$ 6,000.00	$ 1,261.62	$ 4,274.18	$ 1,725.82	$ -	28.76%
01-40-410-520021	Maint & Repair-Telemetry	$ 5,000.00	$ 1,480.83	$ 1,540.61	$ 3,459.39	$ -	69.19%
01-40-410-520061	Maint & Repair-Pumping Equip	$ 201,202.00	$ 13,796.17	$ 72,802.09	$ 128,399.91	$ -	63.82%
01-40-410-550066	Subscriptions	$ 1,500.00	$ 29.99	$ 1,342.49	$ 157.51	$ -	10.50%
440	**Transmission & Distribution Materials & Supplies**						
01-40-440-500178	General Safety Supplies	$ 11,000.00	$ (4,352.51)	$ 7,003.22	$ 3,996.78	$ -	36.33%
01-40-440-510031	Small Tools, Parts, & Maint	$ 29,000.00	$ 209.44	$ 26,295.59	$ 2,704.41	$ -	9.33%
01-40-440-520071	Maint & Repair-Pipeline/FireHy	$ 107,000.00	$ 7,321.27	$ 49,664.29	$ 57,335.71	$ 5,889.08	48.08%
01-40-440-520081	Maint & Repair-Hydraulic Valve	$ 25,000.00	$ 6,475.18	$ 7,297.18	$ 17,702.82	$ -	70.81%
01-40-440-530001	Minor Capital Acquisitions	$ 39,000.00	$ -	$ 32,107.02	$ 6,892.98	$ -	17.67%
01-40-440-540001	Backflow Maintenance	$ 10,000.00	$ -	$ 3,439.89	$ 6,560.11	$ -	65.60%
01-40-440-540024	Inventory Adjustments	$ 47,000.00	$ -	$ -	$ 47,000.00	$ -	100.00%
01-40-440-540036	Line Locates	$ 4,000.00	$ 197.25	$ 2,835.11	$ 1,164.89	$ -	29.12%
01-40-440-540042	Meters Maintenance & Services	$ 125,000.00	$ 2,200.24	$ 71,470.14	$ 53,529.86	$ 4,148.75	39.50%
01-40-440-540078	Reservoir Maintenance	$ 52,000.00	$ 21,113.61	$ 27,595.48	$ 24,404.52	$ -	46.93%
470	**Maintenance & General Plant Materials & Supplies**						
01-40-470-501111	Electricity -560 Magnolia Ave	$ 37,000.00	$ 2,838.14	$ 31,265.09	$ 5,734.91	$ -	15.50%
01-40-470-501121	Electricity -12303 Oak Glen Rd	$ 5,000.00	$ (43.33)	$ 1,512.95	$ 3,487.05	$ -	69.74%
01-40-470-501131	Electricity -13695 Oak Glen Rd	$ 3,000.00	$ 97.38	$ 2,010.58	$ 989.42	$ -	32.98%
01-40-470-501141	Electricity -13697 Oak Glen Rd	$ 3,000.00	$ 147.82	$ 2,535.96	$ 464.04	$ -	15.47%
01-40-470-501151	Electricity -9781 AveMiravilla	$ 2,000.00	$ 84.80	$ 2,126.72	$ (126.72)	$ -	-6.34%
01-40-470-501161	Electricity -815 E 12th St	$ 13,000.00	$ 693.44	$ 7,564.23	$ 5,435.77	$ -	41.81%
01-40-470-501171	Electricity -851 E 6th St	$ 5,000.00	$ 226.97	$ 2,559.82	$ 2,440.18	$ -	48.80%
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	$ 309.00	$ 1,764.67	$ 1,235.33	$ -	41.18%
01-40-470-501341	Propane -13697 Oak Glen Rd	$ 3,000.00	$ 557.58	$ 2,744.62	$ 255.38	$ -	8.51%
01-40-470-501351	Propane -9781 AveMiravilla	$ 2,000.00	$ 284.26	$ 1,445.47	$ 554.53	$ -	27.73%
01-40-470-501411	Sanitation -560 Magnolia Ave	$ 7,000.00	$ 1,811.23	$ 7,225.03	$ (225.03)	$ -	-3.21%
01-40-470-501461	Sanitation -815 E 12th Ave	$ 7,000.00	$ 1,100.81	$ 5,386.48	$ 1,613.52	$ -	23.05%
01-40-470-501471	Sanitation -11083 Cherry Ave	$ 5,700.00	$ 1,641.58	$ 4,435.27	$ 1,264.73	$ -	22.19%
01-40-470-501611	Maint & Repair-560 Magnolia	$ 30,000.00	$ 440.98	$ 28,232.52	$ 1,767.48	$ -	5.89%
01-40-470-501621	Maint & Repair-12303 Oak Glen	$ 8,000.00	$ -	$ 616.15	$ 7,383.85	$ -	92.30%
01-40-470-501631	Maint & Repair-13695 Oak Glen	$ 6,000.00	$ -	$ 3,076.00	$ 2,924.00	$ -	48.73%
01-40-470-501641	Maint & Repair-13697 Oak Glen	$ 10,000.00	$ -	$ 869.73	$ 9,130.27	$ -	91.30%

Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/ Uncollect
01-40-470-501651	Maint & Repair-9781 Avenida	$ 6,000.00	$ 275.55	$ 4,704.93	$ 1,295.07	$ -	21.58%
01-40-470-501661	Maint & Repair-815 E 12th St	$ 32,000.00	$ 2,470.46	$ 21,210.41	$ 10,789.59	$ 6,000.00	14.97%
01-40-470-501671	Maint & Repair-851 E 6th St	$ 3,200.00	$ 47.69	$ 2,249.87	$ 950.13	$ -	29.69%
01-40-470-501691	Maint & Repair-Buildings(Gen)	$ 60,000.00	$ 5,996.76	$ 19,188.17	$ 40,811.83	$ 6,297.95	57.52%
01-40-470-510001	Auto/Fuel	$ 150,000.00	$ 12,457.32	$ 104,523.67	$ 45,476.33	$ -	30.32%
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	$ 6,600.79	$ 6,917.19	$ 11,082.81	$ -	61.57%
01-40-470-520031	Maint & Repair-General Equip	$ 75,000.00	$ 2,540.81	$ 104,420.51	$ (29,420.51)	$ -	-39.23%
01-40-470-520041	Maintenance & Repair-Fleet	$ 90,000.00	$ 2,918.24	$ 50,158.70	$ 39,841.30	$ -	44.27%
01-40-470-520051	Maintenance & Repair-Paving	$ 95,000.00	$ 6,641.25	$ 95,839.89	$ (839.89)	$ -	-0.88%
01-40-470-520053	Maint & Repair-Paving-Beaumont	$ 500,000.00	$ 97,614.76	$ 452,486.26	$ 47,513.74	$ -	9.50%
01-40-470-530001	Minor Capital Acquisitions	$ 10,000.00	$ 9,450.00	$ 9,450.00	$ (9,450.00)	$ -	0.00%
01-40-470-540052	Encroachment Permits	$ 40,000.00	$ 1,466.72	$ 19,536.83	$ 20,463.17	$ -	51.16%
	Operations Materials & Supplies	**$ 4,693,602.00**	**$ 503,316.41**	**$ 3,820,333.31**	**$ 863,268.69**	**$ 23,461.18**	**17.89%**
410	**Source of Supply Services**						
01-40-410-500501	State Project Water Purchases	$ 7,182,000.00	$ -	$ 5,177,424.00	$ 2,004,576.00	$ -	27.91%
01-40-410-540084	Regulations Mandates & Tariffs	$ 145,000.00	$ -	$ 57,712.80	$ 87,287.20	$ -	60.20%
440	**Transmission & Distribution Services**						
01-40-440-500190	Temporary Labor	$ 1,000.00	$ -	$ -	$ 1,000.00	$ -	100.00%
01-40-440-550051	Advertising/Legal Notices	$ 5,000.00	$ -	$ 5.11	$ 4,994.89	$ -	99.90%
470	**Maintenance & General Plant Services**						
01-40-470-540030	Landscape Maintenance	$ 80,000.00	$ -	$ 36,013.09	$ 43,986.91	$ -	54.98%
01-40-470-540072	NCRF, Canyons, & Pond Maint	$ 148,300.00	$ 18,896.19	$ 123,386.78	$ 24,913.22	$ -	16.80%
	Operations Services	**$ 7,561,300.00**	**$ 18,896.19**	**$ 5,394,541.78**	**$ 2,166,758.22**	**$ -**	**28.66%**
Expense Total	**OPERATIONS**	**$ 16,285,902.00**	**$ 756,196.63**	**$ 11,638,918.76**	**$ 4,636,983.24**	**$ 23,461.18**	**28.33%**
50	**GENERAL**						
01-50-510-500112	Stipend-Association Mtg Attend	$ 1,000.00	$ 75.00	$ 600.00	$ 400.00	$ -	40.00%
	Personnel	**$ 1,000.00**	**$ 75.00**	**$ 600.00**	**$ 400.00**	**$ -**	**40.00%**
01-50-510-502001	Rents/Leases	$ 29,500.00	$ 2,480.00	$ 24,151.84	$ 5,348.16	$ -	18.13%
01-50-510-510031	Small Tools, Parts, & Maint	$ 1,000.00	$ -	$ 170.96	$ 829.04	$ -	82.90%
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	$ 696.19	$ 15,545.20	$ 1,454.80	$ 2,885.87	-8.42%
01-50-510-550060	Public Ed/Community Outreach	$ 12,500.00	$ 1,790.81	$ 11,082.77	$ 1,417.23	$ -	11.34%
01-50-510-550072	Miscellaneous Operating Exp	$ 1,000.00	$ -	$ -	$ 1,000.00	$ -	100.00%
01-50-510-550074	Disaster Prepared Ongoing Exp	$ 11,000.00	$ -	$ 10,647.42	$ 352.58	$ -	3.21%
	General Materials & Supplies	**$ 99,000.00**	**$ 4,967.00**	**$ 61,598.19**	**$ 37,401.81**	**$ 2,885.87**	**34.86%**
01-50-510-550096	Beaumont Basin Watermaster	$ 85,000.00	$ 7,855.12	$ 70,338.86	$ 14,661.14	$ -	17.25%
01-50-510-550097	SAWPA Basin Monitoring Program	$ 31,500.00	$ 2,422.58	$ 21,981.89	$ 9,518.11	$ -	30.22%
	General Services	**$ 116,500.00**	**$ 10,277.70**	**$ 92,320.75**	**$ 24,179.25**	**$ -**	**20.75%**
Expense Total	**GENERAL**	**$ 216,500.00**	**$ 15,319.70**	**$ 154,518.94**	**$ 61,981.06**	**$ 2,885.87**	**27.30%**
Expense Total	**ALL EXPENSES**	**$ 25,629,657.00**	**$ 1,373,223.12**	**$ 18,159,396.22**	**$ 7,460,260.78**	**$ 26,347.05**	**29.01%**

Beaumont-Cherry Valley Water District
Finance and Audit Committee Meeting
December 7, 2023

Item 4b

STAFF REPORT

TO: Finance and Audit Committee

FROM: Finance and Administration Department

SUBJECT: **October 31, 2023, Cash Balance and Investment Report**

Staff Recommendation
Approve the October 31, 2023, Cash Balance and Investment Report.

Summary
Attached is the Cash and Investment Report as of October 31, 2023. The District's total invested cash and marketable securities have a market value of $84,368,313.45.

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)

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 446 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. October 31, 2023, Cash Balance and Investment Report
2. Local Agency Investment Fund October 2023 Statement
3. Chandler Asset Management Portfolio Summary as of October 31, 2023
4. Chandler Asset Management Statement of Compliance as of October 31, 2023
5. Chandler Asset Management Holdings Report as of October 31, 2023
6. Chandler Asset Management Income Earned Report as of October 31, 2023

Staff Report prepared by William Clayton, Finance Manager

Beaumont-Cherry Valley Water District
Cash Balance & Investment Report
As of October 31, 2023

Cash Balance Per Account

Account Name	Account Ending #	Balance	Prior Month Balance	Difference
Wells Fargo				
General	4152	$6,307,417.69	$7,174,829.90	($867,412.21) (1)
Total Cash		**$ 6,307,417.69**	**$ 7,174,829.90**	**$ (867,412.21)**

Investment Summary

Account Name	Market Value	Prior Month Balance	Difference	Actual % of Total	Rate	Current Period Income	Income Year-to-Date (3)
Ca. State Treasurer's Office: Local Agency Investment Fund	$40,607,549.76	$40,244,639.84	$362,909.92	52%	3.83%	$0.00	$899,174.59 (4)
CalTRUST Short Term Fund	$0.00	$0.00	$0.00	0%	5.53%	$0.00	$0.00 (5)
Chandler Investment Services	$37,453,346.00 (2)	$37,379,427.00	$73,919.00	48%	5.45%	$113,070.74	$1,052,217.37
Total Investments	**$78,060,895.76**	**$77,624,066.84**	**$436,828.92**				**$1,951,391.96**
Total Cash & Investments	**$ 84,368,313.45**	**$ 84,798,896.74**	**$ (430,583.29)**				

Account Name	Book Value	Prior Month Balance	Difference
Chandler Investment Services	$38,156,713.99 (2)	$38,029,284.93	$127,429.06
Book - MV	**$703,367.99**	**$649,857.93**	**$127,429.06**

The investments above are in accordance with the District's investment policy. William C. Clayton — William Clayton, Finance Manager

BCVWD will be able to meet its cash flow obligations for the next 6 months. _____ Sylvia Molina, Assistant Director of Finance and Administration

The investments above have been reviewed by the General Manager _____ 11/29/2023 Daniel K. Jaggers, General Manager

(1) Check #14447, for $847,875 to SGPWA for 2,125 AF of imported water, was issued in late September 2023 and cleared the bank in early October 2023
(2) Market Value is the value of the investment if sold at the end of the period. Book Value is the value of the investment is held until maturity.
(3) Income Year-to-Date is based on Income Earned for each reporting period in total prior to the application of bank fees
(4) Interest received in October is for the 3rd Quarter of 2023 (July - September)
(5) Redemption of full investment March 2022
(6) All investments held are compliance with the District's Investment Policy pertaining to maximum specified percentages of the District's portfolio, maturity, and par amount.

California State Treasurer
Fiona Ma, CPA



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

November 01, 2023

LAIF Home
PMIA Average Monthly Yields

BEAUMONT-CHERRY VALLEY WATER DISTRICT

TREASURER
P.O. BOX 2037
BEAUMONT, CA 92223

Tran Type Definitions

[redacted]

October 2023 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Web Confirm Number	Authorized Caller	Amount
10/13/2023	10/12/2023	QRD	1741092	N/A	SYSTEM	362,909.92

Account Summary

Total Deposit:	362,909.92	Beginning Balance:	40,244,639.84
Total Withdrawal:	0.00	Ending Balance:	40,607,549.76

Beaumont Cherry Valley Water District

[redacted]

Portfolio Summary

As of October 31, 2023

PORTFOLIO CHARACTERISTICS

Average Modified Duration	1.70
Average Coupon	2.70%
Average Purchase YTM	3.61%
Average Market YTM	5.45%
Average S&P/Moody Rating	AA/Aa2
Average Final Maturity	2.01 yrs
Average Life	1.83 yrs

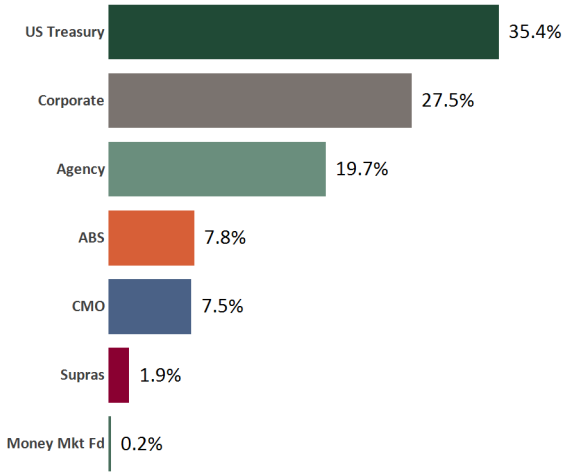
ACCOUNT SUMMARY

	Beg. Values as of 9/30/23	End Values as of 10/31/23
Market Value	37,144,935	37,236,406
Accrued Interest	234,491	216,940
Total Market Value	**37,379,427**	**37,453,346**
Income Earned	109,707	113,071
Cont/WD		-3,193
Par	38,449,570	38,591,503
Book Value	38,029,285	38,156,714
Cost Value	37,634,706	37,738,307

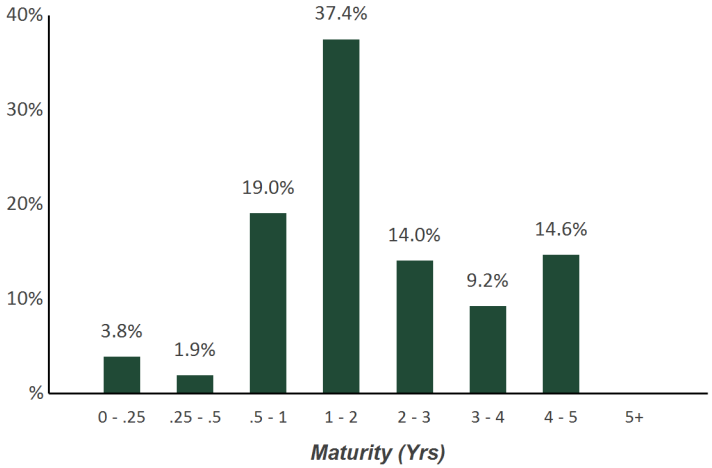
TOP ISSUERS

Government of United States	35.4%
Federal Farm Credit Bank	12.4%
Federal Home Loan Mortgage Corp	7.5%
Federal Home Loan Bank	6.1%
American Express ABS	1.6%
Federal National Mortgage Assoc	1.2%
Apple Inc	1.2%
Charles Schwab Corp/The	1.2%
Total	**66.6%**

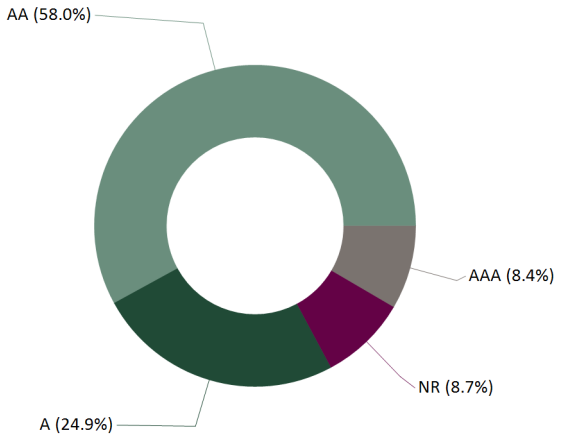
SECTOR ALLOCATION



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	0.21%	0.57%	2.39%	3.51%	N/A	N/A	N/A	N/A	1.24%
ICE BofA 1-3 Yr US Treasury Index	0.34%	0.72%	2.07%	2.92%	N/A	N/A	N/A	N/A	0.44%

Statement of Compliance

As of October 31, 2023

Attachment 4

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*

Beaumont Cherry Valley Water District

[redacted]

Holdings Report

As of October 31, 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	29,158.44	05/04/2022 2.99%	28,208.51 29,036.65	99.52 6.06%	29,018.63 3.47	0.08% (18.02)	NR / AAA AAA	0.98 0.08
43813GAC5	Honda Auto Receivables Trust 2021-1 A3 0.27% Due 4/21/2025	62,754.68	Various 2.37%	61,326.15 62,464.37	98.39 5.98%	61,744.39 4.70	0.16% (719.98)	Aaa / NR AAA	1.47 0.28
36266FAC3	GM Financial Auto Lease Trust 2022-2 A3 3.42% Due 6/20/2025	130,000.00	05/03/2022 3.45%	129,986.44 129,995.56	98.95 6.18%	128,637.99 135.85	0.34% (1,357.57)	NR / AAA AAA	1.64 0.38
44933LAC7	Hyundai Auto Receivables Trust 2021-A A3 0.38% Due 9/15/2025	105,497.17	04/25/2022 2.62%	102,497.10 104,712.10	98.09 6.11%	103,483.97 17.82	0.28% (1,228.13)	NR / AAA AAA	1.88 0.33
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 49,999.21	99.07 6.19%	49,535.55 43.00	0.13% (463.66)	Aaa / AAA AAA	2.07 0.95
44934KAC8	Hyundai Auto Receivables Trust 2021-B A3 0.38% Due 1/15/2026	22,507.74	05/19/2022 2.98%	21,646.12 22,182.85	97.38 6.08%	21,917.47 3.80	0.06% (265.38)	NR / AAA AAA	2.21 0.46
47789QAC4	John Deere Owner Trust 2021-B A3 0.52% Due 3/16/2026	82,522.77	05/02/2022 3.32%	78,203.22 80,459.95	96.54 6.26%	79,666.33 19.07	0.21% (793.62)	Aaa / NR AAA	2.38 0.60
89238JAC9	Toyota Auto Receivables Trust 2021-D A3 0.71% Due 4/15/2026	33,267.74	12/14/2022 5.48%	31,330.15 32,113.01	96.35 6.22%	32,054.67 10.50	0.09% (58.34)	NR / AAA AAA	2.46 0.66
43815PAC3	Honda Auto Receivables 2022-2 A3 3.73% Due 7/20/2026	50,000.00	08/15/2022 3.76%	49,997.02 49,998.17	97.36 6.02%	48,680.85 67.35	0.13% (1,317.32)	NR / AAA AAA	2.72 1.17
89238FAD5	Toyota Auto Receivables OT 2022-B A3 2.93% Due 9/15/2026	209,000.00	Various 3.26%	207,519.11 208,211.38	97.25 5.87%	203,248.32 272.16	0.54% (4,963.06)	Aaa / AAA NR	2.88 0.94
02582JJR2	American Express 2021-1 A 0.9% Due 11/15/2026	386,000.00	Various 3.23%	364,484.53 377,139.82	95.00 5.96%	366,711.58 154.40	0.98% (10,428.24)	Aaa / NR AAA	3.04 1.00
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 39,995.43	97.29 5.82%	38,914.28 51.67	0.10% (1,081.15)	Aaa / AAA NR	3.30 1.01
47800AAC4	John Deere Owner Trust 2022-B A3 3.74% Due 2/16/2027	115,000.00	07/12/2022 3.77%	114,989.02 114,992.96	97.14 6.13%	111,705.60 191.16	0.30% (3,287.36)	Aaa / NR AAA	3.30 1.22
89231CAD9	Toyota Auto Receivables Owner 2022-C A3 3.76% Due 4/15/2027	140,000.00	08/08/2022 3.80%	139,976.61 139,985.10	97.05 5.95%	135,874.76 233.96	0.36% (4,110.34)	NR / AAA AAA	3.46 1.37

Holdings Report

As of October 31, 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 54,999.78	97.37 5.86%	53,552.40 83.42	0.14% (1,447.38)	Aaa / NR AAA	3.46 1.21
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 49,992.73	98.55 5.97%	49,275.75 70.00	0.13% (716.98)	Aaa / NR AAA	3.47 1.67
02582JJT8	American Express Credit Trust 2022-2 A 3.39% Due 5/17/2027	235,000.00	05/17/2022 3.42%	234,948.02 234,973.17	96.53 5.82%	226,851.38 354.07	0.61% (8,121.79)	NR / AAA AAA	3.55 1.45
92348KAA1	Verizon Master Trust 2021-1 A 0.5% Due 5/20/2027	300,000.00	10/21/2022 4.28%	279,093.75 288,254.09	97.00 3.55%	290,986.51 45.83	0.78% 2,732.42	Aaa / AAA AAA	3.55 0.99
47800BAC2	John Deere Owner Trust 2022-C A3 5.09% Due 6/15/2027	210,000.00	10/12/2022 5.15%	209,983.70 209,988.32	98.88 5.92%	207,652.41 475.07	0.56% (2,335.91)	Aaa / NR AAA	3.62 1.44
92348KAV5	Verizon Master Trust 2022-5 A1A 3.72% Due 7/20/2027	140,000.00	08/02/2022 3.75%	139,993.84 139,996.56	99.49 4.93%	139,286.84 159.13	0.37% (709.72)	NR / AAA AAA	3.72 0.78
58770AAC7	Mercedes-Benz Auto Receivable 2023-1 A3 4.51% Due 11/15/2027	125,000.00	01/18/2023 4.56%	124,985.00 124,988.31	98.01 5.91%	122,508.88 250.56	0.33% (2,479.43)	NR / AAA AAA	4.04 1.47
161571HT4	Chase Issuance Trust 23-A1 A 5.16% Due 9/15/2028	410,000.00	09/07/2023 5.23%	409,886.35 409,891.22	98.99 5.61%	405,840.55 940.27	1.09% (4,050.67)	NR / AAA AAA	4.88 2.59
Total ABS		**2,980,708.54**	**3.97%**	**2,924,035.42 2,954,370.74**	**5.63%**	**2,907,149.11 3,587.26**	**7.77% (47,221.63)**	**Aaa / AAA AAA**	**3.33 1.24**
AGENCY									
3130APU29	FHLB Note 0.5% Due 11/9/2023	400,000.00	06/28/2022 3.06%	386,424.00 399,781.91	99.89 5.61%	399,544.80 955.56	1.07% (237.11)	Aaa / AA+ NR	0.02 0.02
3130AAHE1	FHLB Note 2.5% Due 12/8/2023	150,000.00	04/07/2022 2.43%	150,159.30 150,009.68	99.69 5.45%	149,539.20 1,489.58	0.40% (470.48)	Aaa / AA+ NR	0.10 0.10
3133ENWP1	FFCB Note 2.625% Due 5/16/2024	270,000.00	05/10/2022 2.69%	269,635.50 269,901.77	98.48 5.51%	265,899.78 3,248.44	0.72% (4,001.99)	Aaa / AA+ AA+	0.54 0.52
3133ENYX2	FFCB Note 3.25% Due 6/17/2024	460,000.00	06/15/2022 3.40%	458,707.40 459,595.07	98.66 5.44%	453,848.42 5,564.72	1.23% (5,746.65)	Aaa / AA+ AA+	0.63 0.60
3130ASDS5	FHLB Note 2.75% Due 6/28/2024	500,000.00	06/28/2022 3.22%	495,520.00 498,527.12	98.24 5.50%	491,213.50 4,697.92	1.32% (7,313.62)	Aaa / AA+ NR	0.66 0.63

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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
AGENCY									
3133EN4N7	FFCB Note 4.25% Due 12/20/2024	625,000.00	12/15/2022 4.40%	623,181.25 623,967.47	98.64 5.50%	616,469.38 9,665.80	1.67% (7,498.09)	Aaa / AA+ AA+	1.14 1.08
3130AQMR1	FHLB Callable Note Annual 1/27/2023 1.25% Due 1/27/2025	150,000.00	04/18/2022 2.75%	144,043.95 147,339.16	94.88 5.58%	142,323.45 489.58	0.38% (5,015.71)	Aaa / AA+ NR	1.24 1.20
3135G05X7	FNMA Note 0.375% Due 8/25/2025	500,000.00	06/22/2022 3.27%	456,750.00 475,259.06	91.75 5.19%	458,734.00 343.75	1.23% (16,525.06)	Aaa / AA+ AA+	1.82 1.76
3133EPBJ3	FFCB Note 4.375% Due 2/23/2026	725,000.00	02/21/2023 4.50%	722,426.25 723,015.68	98.46 5.09%	713,803.83 5,991.32	1.92% (9,211.85)	Aaa / AA+ AA+	2.32 2.15
3130ALEM2	FHLB Callable Note Qtrly 11/25/2025 0.79% Due 2/25/2026	400,000.00	05/12/2022 2.96%	369,200.00 381,150.58	90.51 5.19%	362,048.80 579.33	0.97% (19,101.78)	Aaa / AA+ NR	2.32 2.24
3133EPCF0	FFCB Note 4.5% Due 3/2/2026	750,000.00	03/23/2023 3.97%	760,837.50 758,597.35	98.68 5.11%	740,064.75 5,531.25	1.99% (18,532.60)	Aaa / AA+ AA+	2.34 2.17
3133EPBM6	FFCB Note 4.125% Due 8/23/2027	750,000.00	02/21/2023 4.26%	745,935.00 746,556.39	96.84 5.05%	726,298.50 5,843.75	1.95% (20,257.89)	Aaa / AA+ AA+	3.81 3.45
3133EPGW9	FFCB Note 3.875% Due 4/25/2028	800,000.00	04/24/2023 3.76%	804,016.00 803,598.35	95.29 5.06%	762,283.20 516.67	2.04% (41,315.15)	Aaa / AA+ AA+	4.49 4.04
3133EPUN3	FFCB Note 4.5% Due 8/28/2028	325,000.00	08/28/2023 4.48%	325,289.25 325,279.11	97.54 5.08%	317,013.78 2,559.38	0.85% (8,265.33)	Aaa / AA+ AA+	4.83 4.24
3130AWTR1	FHLB Note 4.375% Due 9/8/2028	750,000.00	09/12/2023 4.49%	746,200.50 746,300.65	97.60 4.94%	731,970.76 7,929.69	1.98% (14,329.89)	Aaa / AA+ NR	4.86 4.27
Total Agency		**7,555,000.00**	**3.81%**	**7,458,325.90 7,508,879.35**	**5.22%**	**7,331,056.15 55,406.74**	**19.72% (177,823.20)**	**Aaa / AA+ AA+**	**2.45 2.24**
CMO									
3137BEVH4	FHLMC K040 A2 3.241% Due 9/25/2024	150,000.00	04/21/2022 2.94%	150,726.56 150,270.71	97.90 5.80%	146,844.75 405.13	0.39% (3,425.96)	NR / NR AAA	0.90 0.75
3137BFE98	FHLMC K041 A2 3.171% Due 10/25/2024	149,070.09	04/21/2022 2.96%	149,547.58 149,250.02	97.59 5.77%	145,470.94 393.92	0.39% (3,779.08)	Aaa / AAA AAA	0.99 0.86
3137BFXT3	FHLMC K042 A2 2.67% Due 12/25/2024	450,000.00	06/22/2022 3.52%	441,070.31 446,017.84	96.82 5.77%	435,702.60 200.25	1.16% (10,315.24)	Aaa / NR NR	1.15 0.98
3137BHCY1	FHLMC K044 A2 2.811% Due 1/25/2025	366,220.36	06/16/2022 4.46%	357,808.74 362,333.17	96.67 5.73%	354,017.53 857.87	0.95% (8,315.64)	NR / NR AAA	1.24 1.10

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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
CMO									
3137F4WZ1	FHLMC K731 A2 3.6% Due 2/25/2025	347,361.34	05/03/2022 2.67%	351,323.44 349,172.36	97.55 5.74%	338,857.24 1,042.08	0.91% (10,315.12)	NR / NR AAA	1.32 1.06
3137BM7C4	FHLMC K051 A2 3.308% Due 9/25/2025	400,000.00	05/18/2022 3.06%	402,031.25 401,136.96	96.14 5.55%	384,543.60 1,102.67	1.03% (16,593.36)	NR / NR AAA	1.90 1.67
3137BNGT5	FHLMC K054 A2 2.745% Due 1/25/2026	350,000.00	12/15/2022 4.49%	334,742.19 339,093.70	94.60 5.44%	331,084.60 800.63	0.89% (8,009.10)	NR / AAA NR	2.24 1.99
3137FBBX3	FHLMC K068 A2 3.244% Due 8/25/2027	600,000.00	10/27/2023 5.33%	559,078.13 559,108.00	92.73 5.39%	556,377.00 1,622.00	1.49% (2,731.00)	Aaa / NR NR	3.82 3.43
3137FETN0	FHLMC K073 A2 3.35% Due 1/25/2028	130,000.00	07/10/2023 4.75%	123,083.59 123,546.91	92.44 5.39%	120,166.28 72.58	0.32% (3,380.63)	NR / NR AAA	4.24 3.76
Total CMO		**2,942,651.79**	**3.93%**	**2,869,411.79** **2,879,929.67**	**5.60%**	**2,813,064.54** **6,497.13**	**7.53%** **(66,865.13)**	**Aaa / AAA** **AAA**	**2.05** **1.80**
CORPORATE									
02665WCT6	American Honda Finance Note 3.55% Due 1/12/2024	400,000.00	Various 2.77%	405,283.50 400,596.78	99.55 5.82%	398,184.40 4,299.44	1.07% (2,412.38)	A3 / A- A	0.20 0.20
24422EVN6	John Deere Capital Corp Note 0.45% Due 1/17/2024	400,000.00	Various 2.68%	385,011.00 398,177.84	98.91 5.68%	395,633.60 520.00	1.06% (2,544.24)	A2 / A A+	0.21 0.21
91159HHV5	US Bancorp Callable Note Cont 1/5/2024 3.375% Due 2/5/2024	150,000.00	04/20/2022 2.95%	151,047.00 150,109.24	99.28 6.13%	148,920.60 1,209.38	0.40% (1,188.64)	A3 / A A	0.27 0.26
637432NL5	National Rural Utilities Callable Note Cont 12/7/2023 2.95% Due 2/7/2024	150,000.00	04/06/2022 2.77%	150,441.00 150,026.11	99.19 5.98%	148,789.05 1,032.50	0.40% (1,237.06)	A1 / A- A+	0.27 0.26
89114QCB2	Toronto Dominion Bank Note 3.25% Due 3/11/2024	400,000.00	Various 3.02%	401,620.50 400,310.05	99.05 5.92%	396,191.20 1,805.55	1.06% (4,118.85)	A1 / A AA-	0.36 0.35
037833CU2	Apple Inc Callable Note Cont 3/11/2024 2.85% Due 5/11/2024	450,000.00	06/22/2022 3.23%	446,895.00 449,132.23	98.57 5.63%	443,578.50 6,056.25	1.20% (5,553.73)	Aaa / AA+ NR	0.53 0.51
747525AT0	Qualcomm Inc Callable Note Cont 3/20/2024 2.9% Due 5/20/2024	400,000.00	Various 2.72%	401,320.00 400,262.40	98.54 5.62%	394,142.00 5,187.78	1.07% (6,120.40)	A2 / A NR	0.55 0.53
69371RR81	Paccar Financial Corp Note 3.15% Due 6/13/2024	290,000.00	06/06/2022 3.16%	289,933.30 289,979.47	98.41 5.81%	285,377.98 3,501.75	0.77% (4,601.49)	A1 / A+ NR	0.62 0.59

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CORPORATE									
06367TQW3	Bank of Montreal Note 0.625% Due 7/9/2024	425,000.00	04/27/2022 3.22%	401,846.00 417,753.55	96.35 6.11%	409,502.80 826.39	1.10% (8,250.75)	A2 / A- AA-	0.69 0.67
79466LAG9	Salesforce.com Inc Callable Note Cont 7/15/2022 0.625% Due 7/15/2024	375,000.00	Various 2.99%	356,177.25 369,004.30	96.51 5.74%	361,915.50 690.10	0.97% (7,088.80)	A2 / A+ NR	0.71 0.68
05531FBH5	Truist Financial Corporation Callable Note Cont 7/1/2024 2.5% Due 8/1/2024	400,000.00	Various 3.07%	395,039.00 398,353.65	97.24 6.31%	388,975.60 2,500.00	1.05% (9,378.05)	A3 / A- A	0.75 0.72
693475AY1	PNC Financial Services Callable Note Cont 10/2/2024 2.2% Due 11/1/2024	150,000.00	04/11/2022 2.99%	147,117.00 148,869.05	96.14 6.24%	144,217.05 1,650.00	0.39% (4,652.00)	A3 / A- A	1.01 0.95
89236TJT3	Toyota Motor Credit Corp Note 1.45% Due 1/13/2025	150,000.00	04/18/2022 3.00%	143,931.00 147,333.04	95.19 5.65%	142,785.90 652.50	0.38% (4,547.14)	A1 / A+ A+	1.21 1.16
00440EAS6	Chubb INA Holdings Inc Note 3.15% Due 3/15/2025	450,000.00	Various 3.67%	443,992.50 446,972.27	96.50 5.84%	434,250.45 1,811.25	1.16% (12,721.82)	A3 / A A	1.37 1.31
69371RR73	Paccar Financial Corp Note 2.85% Due 4/7/2025	120,000.00	03/31/2022 2.86%	119,968.80 119,985.11	96.28 5.58%	115,538.04 228.00	0.31% (4,447.07)	A1 / A+ NR	1.44 1.37
023135CE4	Amazon.com Inc Note 3% Due 4/13/2025	450,000.00	Various 3.22%	447,451.25 448,658.09	96.72 5.38%	435,258.90 675.00	1.16% (13,399.19)	A1 / AA AA-	1.45 1.39
78016EZ59	Royal Bank of Canada Note 3.375% Due 4/14/2025	400,000.00	Various 3.64%	397,033.20 398,537.68	96.50 5.92%	385,990.80 637.50	1.03% (12,546.88)	A1 / A AA-	1.45 1.39
06406RBC0	Bank of NY Mellon Corp Callable Note Cont 3/25/2025 3.35% Due 4/25/2025	400,000.00	Various 3.27%	400,918.40 400,440.40	96.57 5.80%	386,275.60 223.34	1.03% (14,164.80)	A1 / A AA-	1.48 1.42
808513AX3	Charles Schwab Corp Callable Note Cont 3/21/2025 3.85% Due 5/21/2025	450,000.00	06/22/2022 3.80%	450,561.98 450,284.08	96.46 6.27%	434,068.65 7,700.00	1.18% (16,215.43)	A2 / A- A	1.56 1.45
46647PCH7	JP Morgan Chase & Co Callable Note Cont 6/1/2024 0.824% Due 6/1/2025	400,000.00	Various 4.29%	378,688.50 389,084.72	96.63 6.28%	386,502.00 1,373.33	1.04% (2,582.72)	A1 / A- AA-	1.59 1.51
63743HFE7	National Rural Utilities Note 3.45% Due 6/15/2025	60,000.00	04/27/2022 3.46%	59,983.80 59,991.57	96.42 5.79%	57,849.06 782.00	0.16% (2,142.51)	A2 / A- A	1.62 1.53
26442UAA2	Duke Energy Progress LLC Callable Note Cont 5/15/25 3.25% Due 8/15/2025	400,000.00	Various 3.26%	399,859.00 399,913.41	96.18 5.52%	384,706.40 2,744.45	1.03% (15,207.01)	Aa3 / A NR	1.79 1.69

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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									
89236TKF1	Toyota Motor Credit Corp Note 3.65% Due 8/18/2025	180,000.00	08/15/2022 3.68%	179,838.00 179,903.04	96.75 5.57%	174,154.50 1,332.25	0.47% (5,748.54)	A1 / A+ A+	1.80 1.70
931142EW9	Wal-Mart Stores Note 3.9% Due 9/9/2025	100,000.00	09/06/2022 3.92%	99,930.00 99,956.70	97.69 5.22%	97,688.40 563.33	0.26% (2,268.30)	Aa2 / AA AA	1.86 1.75
437076CR1	Home Depot Callable Note Cont 8/15/2025 4% Due 9/15/2025	450,000.00	09/14/2022 4.12%	448,560.00 449,098.02	97.54 5.39%	438,945.30 2,300.00	1.18% (10,152.72)	A2 / A A	1.88 1.77
63743HFF4	National Rural Utilities Note 5.45% Due 10/30/2025	145,000.00	10/20/2022 5.50%	144,805.70 144,870.64	99.85 5.53%	144,776.70 21.95	0.39% (93.94)	A2 / A- A	2.00 1.87
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 59,932.11	95.58 5.61%	57,350.76 975.00	0.16% (2,581.35)	A1 / A- A+	2.01 1.87
756109BE3	Realty Income Corp Callable Note Cont 9/1/2025 4.625% Due 11/1/2025	400,000.00	09/20/2022 4.64%	399,764.00 399,848.14	97.49 5.98%	389,959.60 9,250.00	1.07% (9,888.54)	A3 / A- NR	2.01 1.83
14913R3B1	Caterpillar Financial Service Note 4.8% Due 1/6/2026	370,000.00	01/20/2023 4.35%	374,554.70 373,367.44	98.64 5.46%	364,985.02 5,673.33	0.99% (8,382.42)	A2 / A A+	2.19 2.01
61747YET8	Morgan Stanley Callable Note Cont 7/17/2025 4.679% Due 7/17/2026	400,000.00	09/20/2022 5.61%	395,440.00 396,764.82	97.17 6.44%	388,663.60 5,406.84	1.05% (8,101.22)	A1 / A- A+	2.71 1.59
665859AW4	Northern Trust Company Callable Note Cont 4/10/2027 4% Due 5/10/2027	450,000.00	Various 3.99%	450,269.40 450,196.58	93.99 5.91%	422,973.00 8,550.00	1.15% (27,223.58)	A2 / A+ A+	3.53 3.16
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%	115,055.80 115,039.57	94.21 5.52%	108,346.79 1,962.03	0.29% (6,692.78)	A2 / A+ A	3.54 3.20
341081GN1	Florida Power and Light Callable Note Cont 3/15/2028 4.4% Due 5/15/2028	450,000.00	05/23/2023 4.59%	446,175.00 446,511.82	95.15 5.63%	428,157.45 8,965.00	1.17% (18,354.37)	Aa2 / A+ AA-	4.54 3.96
58933YBH7	Merck & Co Callable Note Cont 4/17/2028 4.05% Due 5/17/2028	110,000.00	05/08/2023 4.07%	109,910.90 109,919.09	95.19 5.25%	104,706.69 2,029.50	0.28% (5,212.40)	A1 / A+ NR	4.55 4.00
Total Corporate		**10,500,000.00**	**3.60%**	**10,398,302.48** **10,459,183.01**	**5.82%**	**10,199,361.89** **93,135.74**	**27.48%** **(259,821.12)**	**A1 / A** **A+**	**1.52** **1.37**

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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
MONEY MARKET FUND									
31846V807	First American Treasury MMF Class Y	88,143.03	Various 4.95%	88,143.03 88,143.03	1.00 4.95%	88,143.03 0.00	0.24% 0.00	Aaa / AA+ AAA	0.00 0.00
Total Money Market Fund		**88,143.03**	**4.95%**	**88,143.03** **88,143.03**	**4.95%**	**88,143.03** **0.00**	**0.24%** **0.00**	**Aaa / AA+** **AAA**	**0.00** **0.00**
SUPRANATIONAL									
4581X0EE4	Inter-American Dev Bank Note 3.25% Due 7/1/2024	365,000.00	06/22/2022 3.26%	364,963.50 364,987.87	98.45 5.65%	359,336.30 3,954.17	0.97% (5,651.57)	Aaa / AAA AAA	0.67 0.64
45950KDD9	International Finance Corp Note 4.5% Due 7/13/2028	340,000.00	07/06/2023 4.53%	339,622.60 339,645.53	98.08 4.96%	333,474.04 4,590.00	0.90% (6,171.49)	Aaa / AAA NR	4.70 4.12
Total Supranational		**705,000.00**	**3.87%**	**704,586.10** **704,633.40**	**5.32%**	**692,810.34** **8,544.17**	**1.87%** **(11,823.06)**	**Aaa / AAA** **AAA**	**2.61** **2.32**
US TREASURY									
91282CCG4	US Treasury Note 0.25% Due 6/15/2024	775,000.00	Various 2.92%	733,680.66 762,630.63	96.81 5.53%	750,296.88 735.83	2.01% (12,333.75)	Aaa / AA+ AA+	0.62 0.61
91282CCT6	US Treasury Note 0.375% Due 8/15/2024	750,000.00	Various 2.78%	711,445.31 736,284.89	96.09 5.50%	720,644.25 596.13	1.93% (15,640.64)	Aaa / AA+ AA+	0.79 0.77
91282CCX7	US Treasury Note 0.375% Due 9/15/2024	750,000.00	Various 2.84%	708,437.50 734,540.71	95.68 5.51%	717,568.50 363.15	1.92% (16,972.21)	Aaa / AA+ AA+	0.88 0.85
91282CDB4	US Treasury Note 0.625% Due 10/15/2024	750,000.00	Various 2.88%	711,455.08 734,474.09	95.54 5.48%	716,543.25 217.73	1.91% (17,930.84)	Aaa / AA+ AA+	0.96 0.93
91282CDH1	US Treasury Note 0.75% Due 11/15/2024	750,000.00	Various 2.93%	710,820.32 733,752.67	95.31 5.45%	714,814.50 2,598.51	1.92% (18,938.17)	Aaa / AA+ AA+	1.04 1.01
91282CDN8	US Treasury Note 1% Due 12/15/2024	750,000.00	Various 3.13%	711,869.14 732,853.83	95.26 5.41%	714,433.50 2,848.36	1.92% (18,420.33)	Aaa / AA+ AA+	1.13 1.09
91282CDS7	US Treasury Note 1.125% Due 1/15/2025	775,000.00	Various 3.02%	737,794.93 758,146.53	95.13 5.35%	737,248.98 2,582.46	1.98% (20,897.55)	Aaa / AA+ AA+	1.21 1.17

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US TREASURY									
91282CDZ1	US Treasury Note 1.5% Due 2/15/2025	750,000.00	Various 2.88%	723,125.00 737,215.70	95.27 5.34%	714,550.50 2,384.51	1.91% (22,665.20)	Aaa / AA+ AA+	1.30 1.25
91282CED9	US Treasury Note 1.75% Due 3/15/2025	750,000.00	Various 2.93%	726,035.16 738,437.59	95.36 5.29%	715,224.75 1,694.70	1.91% (23,212.84)	Aaa / AA+ AA+	1.37 1.33
91282CEH0	US Treasury Note 2.625% Due 4/15/2025	500,000.00	06/28/2022 3.23%	491,933.59 495,804.83	96.36 5.26%	481,777.50 609.63	1.29% (14,027.33)	Aaa / AA+ AA+	1.46 1.40
912828XB1	US Treasury Note 2.125% Due 5/15/2025	750,000.00	Various 3.09%	729,971.68 739,465.52	95.47 5.22%	716,016.00 7,362.43	1.93% (23,449.52)	Aaa / AA+ AA+	1.54 1.47
91282CEU1	US Treasury Note 2.875% Due 6/15/2025	670,000.00	06/28/2022 3.22%	663,457.03 666,420.11	96.43 5.20%	646,052.86 7,315.54	1.74% (20,367.25)	Aaa / AA+ AA+	1.62 1.54
91282CAB7	US Treasury Note 0.25% Due 7/31/2025	800,000.00	Various 3.08%	732,058.59 762,590.02	91.89 5.16%	735,093.60 505.44	1.96% (27,496.42)	Aaa / AA+ AA+	1.75 1.70
91282CFP1	US Treasury Note 4.25% Due 10/15/2025	600,000.00	10/18/2022 4.46%	596,554.69 597,747.30	98.44 5.10%	590,625.00 1,184.43	1.58% (7,122.30)	Aaa / AA+ AA+	1.96 1.85
91282CFW6	US Treasury Note 4.5% Due 11/15/2025	750,000.00	11/09/2022 4.55%	748,945.31 749,283.08	98.91 5.07%	741,797.25 15,591.03	2.02% (7,485.83)	Aaa / AA+ AA+	2.04 1.88
91282CBT7	US Treasury Note 0.75% Due 3/31/2026	750,000.00	Various 2.97%	690,097.65 712,324.09	90.58 4.94%	679,335.75 491.80	1.82% (32,988.34)	Aaa / AA+ AA+	2.42 2.34
91282CFU0	US Treasury Note 4.125% Due 10/31/2027	1,000,000.00	09/15/2023 4.56%	983,867.19 984,339.16	97.29 4.88%	972,891.00 113.32	2.60% (11,448.16)	Aaa / AA+ AA+	4.00 3.63
91282CGT2	US Treasury Note 3.625% Due 3/31/2028	800,000.00	06/15/2023 3.96%	788,312.50 789,234.14	95.18 4.85%	761,406.40 2,535.52	2.04% (27,827.74)	Aaa / AA+ AA+	4.42 4.00
91282CHA2	US Treasury Note 3.5% Due 4/30/2028	400,000.00	05/23/2023 3.74%	395,640.63 396,029.90	94.63 4.84%	378,500.00 38.46	1.01% (17,529.90)	Aaa / AA+ AA+	4.50 4.09
Total US Treasury		**13,820,000.00**	**3.33%**	**13,295,501.96** **13,561,574.79**	**5.23%**	**13,204,820.47** **49,768.98**	**35.39%** **(356,754.32)**	**Aaa / AA+** **AA+**	**1.83** **1.72**
TOTAL PORTFOLIO		**38,591,503.36**	**3.61%**	**37,738,306.68** **38,156,713.99**	**5.45%**	**37,236,405.53** **216,940.02**	**100.00%** **(920,308.46)**	**Aa2 / AA** **AA+**	**2.01** **1.70**
TOTAL MARKET VALUE PLUS ACCRUED						**37,453,345.55**			

Beaumont Cherry Valley Water District

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Income Earned

As of October 31, 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	446,784.55 0.00 0.00 446,972.27	630.00 0.00 1,811.25 1,181.25	187.72 0.00 187.72 1,368.97	1,368.97
023135CE4	Amazon.com Inc Note 3% Due 04/13/2025	Various Various 450,000.00	448,579.45 0.00 0.00 448,658.09	6,300.00 6,750.00 675.00 1,125.00	95.40 16.76 78.64 1,203.64	1,203.64
02582JJR2	American Express 2021-1 A 0.9% Due 11/15/2026	Various Various 386,000.00	376,417.01 0.00 0.00 377,139.82	154.40 289.50 154.40 289.50	722.81 0.00 722.81 1,012.31	1,012.31
02582JJT8	American Express Credit Trust 2022-2 A 3.39% Due 05/17/2027	05/17/2022 05/24/2022 235,000.00	234,971.69 0.00 0.00 234,973.17	354.07 663.88 354.07 663.88	1.48 0.00 1.48 665.36	665.36
02665WCT6	American Honda Finance Note 3.55% Due 01/12/2024	Various Various 400,000.00	400,853.74 0.00 0.00 400,596.78	3,116.11 0.00 4,299.44 1,183.33	0.00 256.96 (256.96) 926.37	926.37
037833CU2	Apple Inc Callable Note Cont 3/11/2024 2.85% Due 05/11/2024	06/22/2022 06/24/2022 450,000.00	448,992.12 0.00 0.00 449,132.23	4,987.50 0.00 6,056.25 1,068.75	140.11 0.00 140.11 1,208.86	1,208.86
05531FBH5	Truist Financial Corporation Callable Note Cont 7/1/2024 2.5% Due 08/01/2024	Various Various 400,000.00	398,167.38 0.00 0.00 398,353.65	1,666.67 0.00 2,500.00 833.33	186.27 0.00 186.27 1,019.60	1,019.60
05593AAC3	BMW Vehicle Lease Trust 2023-1 A3 5.16% Due 11/25/2025	02/07/2023 02/15/2023 50,000.00	49,999.16 0.00 0.00 49,999.21	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	416,858.57 0.00 0.00 417,753.55	605.03 0.00 826.39 221.36	894.98 0.00 894.98 1,116.34	1,116.34

Income Earned

As of October 31, 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	400,467.21 0.00 0.00 400,440.40	5,806.66 6,700.00 223.34 1,116.68	0.43 27.24 (26.81) 1,089.87	1,089.87
14913R3B1	Caterpillar Financial Service Note 4.8% Due 01/06/2026	01/20/2023 01/24/2023 370,000.00	373,498.42 0.00 0.00 373,367.44	4,193.33 0.00 5,673.33 1,480.00	0.00 130.98 (130.98) 1,349.02	1,349.02
161571HT4	Chase Issuance Trust 23-A1 A 5.16% Due 09/15/2028	09/07/2023 09/15/2023 410,000.00	409,888.01 0.00 0.00 409,891.22	940.27 1,763.00 940.27 1,763.00	3.21 0.00 3.21 1,766.21	1,766.21
24422EVN6	John Deere Capital Corp Note 0.45% Due 01/17/2024	Various Various 400,000.00	397,444.25 0.00 0.00 398,177.84	370.00 0.00 520.00 150.00	733.59 0.00 733.59 883.59	883.59
26442UAA2	Duke Energy Progress LLC Callable Note Cont 5/15/25 3.25% Due 08/15/2025	Various Various 400,000.00	399,910.01 0.00 0.00 399,913.41	1,661.11 0.00 2,744.45 1,083.34	8.42 5.02 3.40 1,086.74	1,086.74
3130AAHE1	FHLB Note 2.5% Due 12/08/2023	04/07/2022 04/08/2022 150,000.00	150,017.79 0.00 0.00 150,009.68	1,177.08 0.00 1,489.58 312.50	0.00 8.11 (8.11) 304.39	304.39
3130ALEM2	FHLB Callable Note Qtrly 11/25/2025 0.79% Due 02/25/2026	05/12/2022 05/13/2022 400,000.00	380,460.69 0.00 0.00 381,150.58	316.00 0.00 579.33 263.33	689.89 0.00 689.89 953.22	953.22
3130APU29	FHLB Note 0.5% Due 11/09/2023	06/28/2022 06/29/2022 400,000.00	398,936.82 0.00 0.00 399,781.91	788.89 0.00 955.56 166.67	845.09 0.00 845.09 1,011.76	1,011.76
3130AQMR1	FHLB Callable Note Annual 1/27/2023 1.25% Due 01/27/2025	04/18/2022 04/19/2022 150,000.00	147,157.07 0.00 0.00 147,339.16	333.33 0.00 489.58 156.25	182.09 0.00 182.09 338.34	338.34

Income Earned

As of October 31, 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
3130ASDS5	FHLB Note 2.75% Due 06/28/2024	06/28/2022 06/29/2022 500,000.00	498,336.88 0.00 0.00 498,527.12	3,552.08 0.00 4,697.92 1,145.84	190.24 0.00 190.24 1,336.08	1,336.08
3130AWTR1	FHLB Note 4.375% Due 09/08/2028	09/12/2023 09/14/2023 750,000.00	746,235.97 0.00 0.00 746,300.65	5,195.31 0.00 7,929.69 2,734.38	64.68 0.00 64.68 2,799.06	2,799.06
3133EN4N7	FFCB Note 4.25% Due 12/20/2024	12/15/2022 12/20/2022 625,000.00	623,890.34 0.00 0.00 623,967.47	7,452.26 0.00 9,665.80 2,213.54	77.13 0.00 77.13 2,290.67	2,290.67
3133ENWP1	FFCB Note 2.625% Due 05/16/2024	05/10/2022 05/16/2022 270,000.00	269,886.31 0.00 0.00 269,901.77	2,657.81 0.00 3,248.44 590.63	15.46 0.00 15.46 606.09	606.09
3133ENYX2	FFCB Note 3.25% Due 06/17/2024	06/15/2022 06/17/2022 460,000.00	459,540.25 0.00 0.00 459,595.07	4,318.89 0.00 5,564.72 1,245.83	54.82 0.00 54.82 1,300.65	1,300.65
3133EPBJ3	FFCB Note 4.375% Due 02/23/2026	02/21/2023 02/23/2023 725,000.00	722,942.88 0.00 0.00 723,015.68	3,348.09 0.00 5,991.32 2,643.23	72.80 0.00 72.80 2,716.03	2,716.03
3133EPBM6	FFCB Note 4.125% Due 08/23/2027	02/21/2023 02/23/2023 750,000.00	746,479.64 0.00 0.00 746,556.39	3,265.63 0.00 5,843.75 2,578.12	76.75 0.00 76.75 2,654.87	2,654.87
3133EPCF0	FFCB Note 4.5% Due 03/02/2026	03/23/2023 03/24/2023 750,000.00	758,910.16 0.00 0.00 758,597.35	2,718.75 0.00 5,531.25 2,812.50	0.00 312.81 (312.81) 2,499.69	2,499.69
3133EPGW9	FFCB Note 3.875% Due 04/25/2028	04/24/2023 04/25/2023 800,000.00	803,666.50 0.00 0.00 803,598.35	13,433.33 15,500.00 516.67 2,583.34	0.00 68.15 (68.15) 2,515.19	2,515.19

Income Earned

As of October 31, 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
3133EPUN3	FFCB Note 4.5% Due 08/28/2028	08/28/2023 08/29/2023 325,000.00	325,284.02 0.00 0.00 325,279.11	1,340.63 0.00 2,559.38 1,218.75	0.00 4.91 (4.91) 1,213.84	1,213.84
3135G05X7	FNMA Note 0.375% Due 08/25/2025	06/22/2022 06/23/2022 500,000.00	474,102.24 0.00 0.00 475,259.06	187.50 0.00 343.75 156.25	1,156.82 0.00 1,156.82 1,313.07	1,313.07
3137BEVH4	FHLMC K040 A2 3.241% Due 09/25/2024	04/21/2022 04/26/2022 150,000.00	150,296.22 0.00 0.00 150,270.71	405.13 405.12 405.13 405.12	0.00 25.51 (25.51) 379.61	379.61
3137BFE98	FHLMC K041 A2 3.171% Due 10/25/2024	04/21/2022 04/26/2022 149,070.09	149,610.55 0.00 343.43 149,250.02	394.83 394.83 393.92 393.92	0.00 17.10 (17.10) 376.82	376.82
3137BFXT3	FHLMC K042 A2 2.67% Due 12/25/2024	06/22/2022 06/27/2022 450,000.00	445,706.11 0.00 0.00 446,017.84	200.25 1,001.25 200.25 1,001.25	311.73 0.00 311.73 1,312.98	1,312.98
3137BHCY1	FHLMC K044 A2 2.811% Due 01/25/2025	06/16/2022 06/22/2022 366,220.36	362,751.47 0.00 708.58 362,333.17	859.53 859.53 857.87 857.87	290.28 0.00 290.28 1,148.15	1,148.15
3137BM7C4	FHLMC K051 A2 3.308% Due 09/25/2025	05/18/2022 05/23/2022 400,000.00	401,189.56 0.00 0.00 401,136.96	1,102.67 1,102.67 1,102.67 1,102.67	0.00 52.60 (52.60) 1,050.07	1,050.07
3137BNGT5	FHLMC K054 A2 2.745% Due 01/25/2026	12/15/2022 12/20/2022 350,000.00	338,666.81 0.00 0.00 339,093.70	800.63 800.63 800.63 800.63	426.89 0.00 426.89 1,227.52	1,227.52
3137BTU25	FHLMC K724 A2 Due 11/25/2023	06/13/2022 06/16/2022 0.00	221,077.07 0.00 221,187.98 0.00	564.40 564.40 0.00 0.00	110.91 0.00 110.91 110.91	110.91

Income Earned

As of October 31, 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
3137F4WZ1	FHLMC K731 A2 3.6% Due 02/25/2025	05/03/2022 05/06/2022 347,361.34	349,934.09 0.00 635.61 349,172.36	1,043.99 1,043.99 1,042.08 1,042.08	0.00 126.12 (126.12) 915.96	915.96
3137FBBX3	FHLMC K068 A2 3.244% Due 08/25/2027	10/27/2023 10/31/2023 600,000.00	0.00 559,078.13 0.00 559,108.00	0.00 (1,622.00) 1,622.00 0.00	29.87 0.00 29.87 29.87	29.87
3137FETN0	FHLMC K073 A2 3.35% Due 01/25/2028	07/10/2023 07/13/2023 130,000.00	123,417.51 0.00 0.00 123,546.91	72.58 362.92 72.58 362.92	129.40 0.00 129.40 492.32	492.32
341081GN1	Florida Power and Light Callable Note Cont 3/15/2028 4.4% Due 05/15/2028	05/23/2023 05/25/2023 450,000.00	446,446.56 0.00 0.00 446,511.82	7,315.00 0.00 8,965.00 1,650.00	65.26 0.00 65.26 1,715.26	1,715.26
362585AC5	GM Financial Securitized ART 2022-2 A3 3.1% Due 02/16/2027	04/05/2022 04/13/2022 40,000.00	39,995.22 0.00 0.00 39,995.43	51.67 103.33 51.67 103.33	0.21 0.00 0.21 103.54	103.54
36262XAC8	GM Financial Auto Lease Trust 2021-3 A2 0.39% Due 10/21/2024	05/04/2022 05/06/2022 29,158.44	42,384.67 0.00 13,473.29 29,036.65	5.08 13.86 3.47 12.25	125.27 0.00 125.27 137.52	137.52
36265WAD5	GM Financial Securitized Auto 2022-3 A3 3.64% Due 04/16/2027	07/06/2022 07/13/2022 55,000.00	54,999.77 0.00 0.00 54,999.78	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	129,995.04 0.00 0.00 129,995.56	135.85 370.50 135.85 370.50	0.52 0.00 0.52 371.02	371.02
437076CR1	Home Depot Callable Note Cont 8/15/2025 4% Due 09/15/2025	09/14/2022 09/19/2022 450,000.00	449,057.14 0.00 0.00 449,098.02	800.00 0.00 2,300.00 1,500.00	40.88 0.00 40.88 1,540.88	1,540.88

Income Earned

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43813GAC5	Honda Auto Receivables Trust 2021-1 A3 0.27% Due 04/21/2025	Various Various 62,754.68	72,508.36 0.00 10,165.17 62,464.37	5.47 16.40 4.70 15.63	121.18 0.00 121.18 136.81	136.81
43815JAC7	Honda Auto Receivables Owner 2023-1 A3 5.04% Due 04/21/2027	02/16/2023 02/24/2023 50,000.00	49,992.48 0.00 0.00 49,992.73	70.00 210.00 70.00 210.00	0.25 0.00 0.25 210.25	210.25
43815PAC3	Honda Auto Receivables 2022-2 A3 3.73% Due 07/20/2026	08/15/2022 08/24/2022 50,000.00	49,998.09 0.00 0.00 49,998.17	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 105,497.17	118,442.95 0.00 13,975.46 104,712.10	20.18 37.83 17.82 35.47	244.61 0.00 244.61 280.08	280.08
44934KAC8	Hyundai Auto Receivables Trust 2021-B A3 0.38% Due 01/15/2026	05/19/2022 05/23/2022 22,507.74	24,262.60 0.00 2,145.30 22,182.85	4.16 7.81 3.80 7.45	65.55 0.00 65.55 73.00	73.00
4581X0EE4	Inter-American Dev Bank Note 3.25% Due 07/01/2024	06/22/2022 07/01/2022 365,000.00	364,986.32 0.00 0.00 364,987.87	2,965.63 0.00 3,954.17 988.54	1.55 0.00 1.55 990.09	990.09
45950KDD9	International Finance Corp Note 4.5% Due 07/13/2028	07/06/2023 07/13/2023 340,000.00	339,639.13 0.00 0.00 339,645.53	3,315.00 0.00 4,590.00 1,275.00	6.40 0.00 6.40 1,281.40	1,281.40
46647PCH7	JP Morgan Chase & Co Callable Note Cont 6/1/2024 0.824% Due 06/01/2025	Various Various 400,000.00	388,499.30 0.00 0.00 389,084.72	1,098.67 0.00 1,373.33 274.66	585.42 0.00 585.42 860.08	860.08
47789QAC4	John Deere Owner Trust 2021-B A3 0.52% Due 03/16/2026	05/02/2022 05/03/2022 82,522.77	84,808.15 0.00 4,598.17 80,459.95	20.13 37.75 19.07 36.69	249.97 0.00 249.97 286.66	286.66

Income Earned

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47800AAC4	John Deere Owner Trust 2022-B A3 3.74% Due 02/16/2027	07/12/2022 07/20/2022 115,000.00	114,992.70 0.00 0.00 114,992.96	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	209,987.94 0.00 0.00 209,988.32	475.07 890.75 475.07 890.75	0.38 0.00 0.38 891.13	891.13
58770AAC7	Mercedes-Benz Auto Receivable 2023-1 A3 4.51% Due 11/15/2027	01/18/2023 01/25/2023 125,000.00	124,987.95 0.00 0.00 124,988.31	250.56 469.79 250.56 469.79	0.36 0.00 0.36 470.15	470.15
58933YBH7	Merck & Co Callable Note Cont 4/17/2028 4.05% Due 05/17/2028	05/08/2023 05/17/2023 110,000.00	109,917.58 0.00 0.00 109,919.09	1,658.25 0.00 2,029.50 371.25	1.51 0.00 1.51 372.76	372.76
61747YET8	Morgan Stanley Callable Note Cont 7/17/2025 4.679% Due 07/17/2026	09/20/2022 09/22/2022 400,000.00	396,663.41 0.00 0.00 396,764.82	3,847.18 0.00 5,406.84 1,559.66	101.41 0.00 101.41 1,661.07	1,661.07
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	59,929.23 0.00 0.00 59,932.11	812.50 0.00 975.00 162.50	2.88 0.00 2.88 165.38	165.38
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	150,048.60 0.00 0.00 150,026.11	663.75 0.00 1,032.50 368.75	0.00 22.49 (22.49) 346.26	346.26
63743HFE7	National Rural Utilities Note 3.45% Due 06/15/2025	04/27/2022 05/04/2022 60,000.00	59,991.13 0.00 0.00 59,991.57	609.50 0.00 782.00 172.50	0.44 0.00 0.44 172.94	172.94
63743HFF4	National Rural Utilities Note 5.45% Due 10/30/2025	10/20/2022 10/31/2022 145,000.00	144,865.14 0.00 0.00 144,870.64	3,314.66 3,951.25 21.95 658.54	5.50 0.00 5.50 664.04	664.04

Income Earned

As of October 31, 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
665859AW4	Northern Trust Company Callable Note Cont 4/10/2027 4% Due 05/10/2027	Various Various 450,000.00	450,201.52 0.00 0.00 450,196.58	7,050.00 0.00 8,550.00 1,500.00	3.57 8.51 (4.94) 1,495.06	1,495.06
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	148,773.26 0.00 0.00 148,869.05	1,375.00 0.00 1,650.00 275.00	95.79 0.00 95.79 370.79	370.79
69371RR73	Paccar Financial Corp Note 2.85% Due 04/07/2025	03/31/2022 04/07/2022 120,000.00	119,984.23 0.00 0.00 119,985.11	1,653.00 1,710.00 228.00 285.00	0.88 0.00 0.88 285.88	285.88
69371RR81	Paccar Financial Corp Note 3.15% Due 06/13/2024	06/06/2022 06/13/2022 290,000.00	289,976.64 0.00 0.00 289,979.47	2,740.50 0.00 3,501.75 761.25	2.83 0.00 2.83 764.08	764.08
747525AT0	Qualcomm Inc Callable Note Cont 3/20/2024 2.9% Due 05/20/2024	Various Various 400,000.00	400,320.50 0.00 0.00 400,262.40	4,221.11 0.00 5,187.78 966.67	0.00 58.10 (58.10) 908.57	908.57
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	399,841.70 0.00 0.00 399,848.14	7,708.33 0.00 9,250.00 1,541.67	6.44 0.00 6.44 1,548.11	1,548.11
78016EZ59	Royal Bank of Canada Note 3.375% Due 04/14/2025	Various Various 400,000.00	398,452.15 0.00 0.00 398,537.68	6,262.50 6,750.00 637.50 1,125.00	85.53 0.00 85.53 1,210.53	1,210.53
79466LAG9	Salesforce.com Inc Callable Note Cont 7/15/2022 0.625% Due 07/15/2024	Various Various 375,000.00	368,281.07 0.00 0.00 369,004.30	494.80 0.00 690.10 195.30	723.23 0.00 723.23 918.53	918.53
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	450,301.48 0.00 0.00 450,284.08	6,256.25 0.00 7,700.00 1,443.75	0.00 17.40 (17.40) 1,426.35	1,426.35

Income Earned

As of October 31, 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
89114QCB2	Toronto Dominion Bank Note 3.25% Due 03/11/2024	Various Various 400,000.00	400,383.42 0.00 0.00 400,310.05	722.22 0.00 1,805.55 1,083.33	0.00 73.37 (73.37) 1,009.96	1,009.96
89231CAD9	Toyota Auto Receivables Owner 2022-C A3 3.76% Due 04/15/2027	08/08/2022 08/16/2022 140,000.00	139,984.51 0.00 0.00 139,985.10	233.96 438.67 233.96 438.67	0.59 0.00 0.59 439.26	439.26
89236TJT3	Toyota Motor Credit Corp Note 1.45% Due 01/13/2025	04/18/2022 04/20/2022 150,000.00	147,144.71 0.00 0.00 147,333.04	471.25 0.00 652.50 181.25	188.33 0.00 188.33 369.58	369.58
89236TKF1	Toyota Motor Credit Corp Note 3.65% Due 08/18/2025	08/15/2022 08/18/2022 180,000.00	179,898.45 0.00 0.00 179,903.04	784.75 0.00 1,332.25 547.50	4.59 0.00 4.59 552.09	552.09
89238FAD5	Toyota Auto Receivables OT 2022-B A3 2.93% Due 09/15/2026	Various Various 209,000.00	208,172.08 0.00 0.00 208,211.38	272.16 510.31 272.16 510.31	39.30 0.00 39.30 549.61	549.61
89238JAC9	Toyota Auto Receivables Trust 2021-D A3 0.71% Due 04/15/2026	12/14/2022 12/16/2022 33,267.74	34,151.84 0.00 2,195.89 32,113.01	11.19 20.98 10.50 20.29	157.06 0.00 157.06 177.35	177.35
91159HHV5	US Bancorp Callable Note Cont 1/5/2024 3.375% Due 02/05/2024	04/20/2022 04/22/2022 150,000.00	150,161.34 0.00 0.00 150,109.24	787.50 0.00 1,209.38 421.88	0.00 52.10 (52.10) 369.78	369.78
912828XB1	US Treasury Note 2.125% Due 05/15/2025	Various Various 750,000.00	738,883.40 0.00 0.00 739,465.52	6,019.87 0.00 7,362.43 1,342.56	582.12 0.00 582.12 1,924.68	1,924.68
91282CAB7	US Treasury Note 0.25% Due 07/31/2025	Various Various 800,000.00	760,772.30 0.00 0.00 762,590.02	336.96 0.00 505.44 168.48	1,817.72 0.00 1,817.72 1,986.20	1,986.20

Income Earned

As of October 31, 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	710,998.37 0.00 0.00 712,324.09	15.37 0.00 491.80 476.43	1,325.72 0.00 1,325.72 1,802.15	1,802.15
91282CCG4	US Treasury Note 0.25% Due 06/15/2024	Various Various 775,000.00	760,941.43 0.00 0.00 762,630.63	571.72 0.00 735.83 164.11	1,689.20 0.00 1,689.20 1,853.31	1,853.31
91282CCT6	US Treasury Note 0.375% Due 08/15/2024	Various Various 750,000.00	734,808.61 0.00 0.00 736,284.89	359.21 0.00 596.13 236.92	1,476.28 0.00 1,476.28 1,713.20	1,713.20
91282CCX7	US Treasury Note 0.375% Due 09/15/2024	Various Various 750,000.00	733,038.39 0.00 0.00 734,540.71	123.63 0.00 363.15 239.52	1,502.32 0.00 1,502.32 1,741.84	1,741.84
91282CDB4	US Treasury Note 0.625% Due 10/15/2024	Various Various 750,000.00	733,095.00 0.00 0.00 734,474.09	2,164.44 2,343.75 217.73 397.04	1,379.09 0.00 1,379.09 1,776.13	1,776.13
91282CDH1	US Treasury Note 0.75% Due 11/15/2024	Various Various 750,000.00	732,427.23 0.00 0.00 733,752.67	2,124.66 0.00 2,598.51 473.85	1,325.44 0.00 1,325.44 1,799.29	1,799.29
91282CDN8	US Treasury Note 1% Due 12/15/2024	Various Various 750,000.00	731,557.42 0.00 0.00 732,853.83	2,213.11 0.00 2,848.36 635.25	1,296.41 0.00 1,296.41 1,931.66	1,931.66
91282CDS7	US Treasury Note 1.125% Due 01/15/2025	Various Various 775,000.00	756,961.83 0.00 0.00 758,146.53	1,848.00 0.00 2,582.46 734.46	1,184.70 0.00 1,184.70 1,919.16	1,919.16
91282CDZ1	US Treasury Note 1.5% Due 02/15/2025	Various Various 750,000.00	736,376.04 0.00 0.00 737,215.70	1,436.82 0.00 2,384.51 947.69	839.66 0.00 839.66 1,787.35	1,787.35

Income Earned

As of October 31, 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
91282CED9	US Treasury Note 1.75% Due 03/15/2025	Various Various 750,000.00	737,720.72 0.00 0.00 738,437.59	576.93 0.00 1,694.70 1,117.77	716.87 0.00 716.87 1,834.64	1,834.64
91282CEH0	US Treasury Note 2.625% Due 04/15/2025	06/28/2022 06/29/2022 500,000.00	495,559.92 0.00 0.00 495,804.83	6,060.45 6,562.50 609.63 1,111.68	244.91 0.00 244.91 1,356.59	1,356.59
91282CEU1	US Treasury Note 2.875% Due 06/15/2025	06/28/2022 06/29/2022 670,000.00	666,232.65 0.00 0.00 666,420.11	5,684.02 0.00 7,315.54 1,631.52	187.46 0.00 187.46 1,818.98	1,818.98
91282CFP1	US Treasury Note 4.25% Due 10/15/2025	10/18/2022 10/19/2022 600,000.00	597,649.49 0.00 0.00 597,747.30	11,774.59 12,750.00 1,184.43 2,159.84	97.81 0.00 97.81 2,257.65	2,257.65
91282CFU0	US Treasury Note 4.125% Due 10/31/2027	09/15/2023 09/18/2023 1,000,000.00	984,006.64 0.00 0.00 984,339.16	17,262.23 20,625.00 113.32 3,476.09	332.52 0.00 332.52 3,808.61	3,808.61
91282CFW6	US Treasury Note 4.5% Due 11/15/2025	11/09/2022 11/15/2022 750,000.00	749,253.25 0.00 0.00 749,283.08	12,747.96 0.00 15,591.03 2,843.07	29.83 0.00 29.83 2,872.90	2,872.90
91282CGT2	US Treasury Note 3.625% Due 03/31/2028	06/15/2023 06/16/2023 800,000.00	789,027.11 0.00 0.00 789,234.14	79.23 0.00 2,535.52 2,456.29	207.03 0.00 207.03 2,663.32	2,663.32
91282CHA2	US Treasury Note 3.5% Due 04/30/2028	05/23/2023 05/24/2023 400,000.00	395,954.95 0.00 0.00 396,029.90	5,858.70 7,000.00 38.46 1,179.76	74.95 0.00 74.95 1,254.71	1,254.71
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	115,040.52 0.00 0.00 115,039.57	1,607.44 0.00 1,962.03 354.59	0.23 1.18 (0.95) 353.64	353.64

Income Earned

As of October 31, 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
92348KAA1	Verizon Master Trust 2021-1 A 0.5% Due 05/20/2027	10/21/2022 10/25/2022 300,000.00	287,490.72 0.00 0.00 288,254.09	45.83 125.00 45.83 125.00	763.37 0.00 763.37 888.37	888.37
92348KAV5	Verizon Master Trust 2022-5 A1A 3.72% Due 07/20/2027	08/02/2022 08/11/2022 140,000.00	139,996.37 0.00 0.00 139,996.56	159.13 434.00 159.13 434.00	0.19 0.00 0.19 434.19	434.19
931142EW9	Wal-Mart Stores Note 3.9% Due 09/09/2025	09/06/2022 09/09/2022 100,000.00	99,954.72 0.00 0.00 99,956.70	238.33 0.00 563.33 325.00	1.98 0.00 1.98 326.98	326.98
			37,752,503.96 **559,078.13** **269,428.88**	**234,491.13** **102,854.87** **216,940.02**	**27,703.17** **1,285.42** **26,417.75**	
Total Fixed Income		**38,503,360.33**	**38,068,570.96**	**85,303.76**	**111,721.51**	**111,721.51**
CASH & EQUIVALENT						
31846V807	First American Treasury MMF Class Y	Various Various 88,143.03	276,780.97 375,254.98 563,892.92 88,143.03	0.00 1,349.23 0.00 1,349.23	0.00 0.00 0.00 1,349.23	1,349.23
			276,780.97 **375,254.98** **563,892.92**	**0.00** **1,349.23** **0.00**	**0.00** **0.00** **0.00**	
Total Cash & Equivalent		**88,143.03**	**88,143.03**	**1,349.23**	**1,349.23**	**1,349.23**
			38,029,284.93 **934,333.11** **833,321.80**	**234,491.13** **104,204.10** **216,940.02**	**27,703.17** **1,285.42** **26,417.75**	
TOTAL PORTFOLIO		**38,591,503.36**	**38,156,713.99**	**86,652.99**	**113,070.74**	**113,070.74**

Accounts Payable

Checks by Date - Detail by Check Date

User: wclayton
Printed: 11/30/2023 3:38 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	11/02/2023	
	HW201 Oct 2023	ARCO Fuel Charges 10/24-10/30/2023		2,198.11
Total for this ACH Check for Vendor 10138:				2,198.11
ACH	11221	CalPERS CEPPT	11/02/2023	
	150666998	CEPPT Pension Payment 1		135,000.00
Total for this ACH Check for Vendor 11221:				135,000.00
Total for 11/2/2023:				137,198.11
ACH	10087	EDD	11/08/2023	
	0-347-761-680	PR Batch 00002.11.2023 CA SDI		6.09
Total for this ACH Check for Vendor 10087:				6.09
ACH	10094	U.S. Treasury	11/08/2023	
	45161340	PR Batch 00002.11.2023 Medicare Employee Portion		16.57
	45161340	PR Batch 00002.11.2023 FICA Employee Portion		70.83
	45161340	PR Batch 00002.11.2023 FICA Employer Portion		70.83
	45161340	PR Batch 00002.11.2023 Medicare Employer Portion		16.57
Total for this ACH Check for Vendor 10094:				174.80
ACH	10085	CalPERS Retirement System	11/08/2023	
	1002491339	PR Batch 00001.11.2023 CalPERS 7% EE Deduction		1,301.38
	1002491339	PR Batch 00001.11.2023 CalPERS 1% ER Paid		185.90
	1002491339	PR Batch 00001.11.2023 CalPERS ER Paid Classic		10,281.93
	1002491339	PR Batch 00001.11.2023 CalPERS ER PEPRA		5,972.64
	1002491339	PR Batch 00001.11.2023 CalPERS 8% EE Paid		2,110.80
	1002491339	PR Batch 00001.11.2023 CalPERS 8% ER Paid		1,088.84
	1002491339	PR Batch 00001.11.2023 CalPERS 8.25% EE PEPRA		5,810.63
Total for this ACH Check for Vendor 10085:				26,752.12
ACH	10087	EDD	11/08/2023	
	0-154-823-696	PR Batch 00001.11.2023 CA SDI		1,110.61
	0-154-823-696	PR Batch 00001.11.2023 State Income Tax		6,791.55
	0-943-402-000	Refund-2nd Quarter SDI Corrections		-250.61
	0-943-402-000	3rd Quarter UI Claim		3,673.00
Total for this ACH Check for Vendor 10087:				11,324.55
ACH	10094	U.S. Treasury	11/08/2023	
	270371332469639	PR Batch 00001.11.2023 FICA Employee Portion		9,059.97
	270371332469639	PR Batch 00001.11.2023 Medicare Employee Portion		2,358.54
	270371332469639	PR Batch 00001.11.2023 Federal Income Tax		15,720.29
	270371332469639	PR Batch 00001.11.2023 Medicare Employer Portion		2,271.03
	270371332469639	PR Batch 00001.11.2023 FICA Employer Portion		9,059.97
Total for this ACH Check for Vendor 10094:				38,469.80

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
ACH	10141	Ca State Disbursement Unit	11/08/2023	
	46078052	PR Batch 00001.11.2023 Garnishment		288.46
	46078056	PR Batch 00001.11.2023 Garnishment		379.84
Total for this ACH Check for Vendor 10141:				668.30
ACH	10203	Voya Financial	11/08/2023	
	VB1450PP23 2023	PR Batch 00001.11.2023 Deferred Comp		450.00
Total for this ACH Check for Vendor 10203:				450.00
ACH	10264	CalPERs Supplemental Income Plans	11/08/2023	
	1002491342	PR Batch 00001.11.2023 CalPERS 457		1,643.58
	1002491342	PR Batch 00001.11.2023 ROTH-Post-Tax		816.84
	1002491342	PR Batch 00001.11.2023 100% Contribution		263.20
	1002491342	PR Batch 00001.11.2023 CalPERS 457 %		29.56
Total for this ACH Check for Vendor 10264:				2,753.18
ACH	10984	MidAmerica Administrative & Retirement Solutions	11/08/2023	
	1699396833846	PR Batch 00001.11.2023 401(a) Deferred Comp		1,085.41
Total for this ACH Check for Vendor 10984:				1,085.41
ACH	11152	Sterling Health Services, Inc	11/08/2023	
	PP23 2023	PR Batch 00001.11.2023 Flexible Spending Account (PT)		669.58
Total for this ACH Check for Vendor 11152:				669.58
ACH	11195	Taxation & Revenue New Mexico	11/08/2023	
	1-457-515-680	PR Batch 00001.11.2023 New Mexico State Tax		115.46
Total for this ACH Check for Vendor 11195:				115.46
ACH	10288	CalPERS Health Fiscal Services Division	11/08/2023	
	150441705	Admin Fee for Retired Emp Health Ins Nov 2023		19.46
	150441705	Admin Fee for Health Ins Nov 2023		208.84
	150441705	Retired Employees Health Ins Nov 2023		2,462.50
	150441705	Active Employees Health Ins Nov 2023		65,260.99
	150441710	Active Non CalPers Member Health Ins Nov 2023		1,962.06
	150441710	Admin Fee Non CalPers Member Health Ins Nov 2023		6.28
Total for this ACH Check for Vendor 10288:				69,920.13
ACH	10138	ARCO Business Solutions	11/08/2023	
	HW201 Nov 2023	ARCO Fuel Charges 10/31-11/06/2023		1,755.70
Total for this ACH Check for Vendor 10138:				1,755.70
ACH	10894	Liberty Dental Plan	11/08/2023	
	1652031	Liberty Dental - Nov 2023		299.88
Total for this ACH Check for Vendor 10894:				299.88
ACH	10901	Ameritas Life Insurance Corp.	11/08/2023	
	231296	Ameritas Dental Nov 2023		2,312.96
	46624	Ameritas Vision Nov 2023		466.24
Total for this ACH Check for Vendor 10901:				2,779.20

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
ACH	10902	Colonial Life	11/08/2023	
	53743681013511	Col Life Premiums Oct 2023		5,289.36
Total for this ACH Check for Vendor 10902:				5,289.36
ACH	10903	The Lincoln National Life Insurance Company	11/08/2023	
	4614118299	Life & ADD EE/ER Insurance Nov 2023		725.30
Total for this ACH Check for Vendor 10903:				725.30
2173	11155	CICCS	11/08/2023	
	2023-11	PR Batch 00001.11.2023 Emp Assistance Program		89.28
Total for Check Number 2173:				89.28
2174	10387	Franchise Tax Board	11/08/2023	
	PP23 2023	PR Batch 00001.11.2023 Garnishment FTB		109.03
Total for Check Number 2174:				109.03
14542	UB*05406	Yadira Chavira	11/08/2023	
		Refund Check		200.32
		Refund Check		220.00
Total for Check Number 14542:				420.32
14543	UB*05403	Lori Geraghty	11/08/2023	
		Refund Check		25.63
		Refund Check		54.09
		Refund Check		19.69
		Refund Check		15.78
		Refund Check		33.76
Total for Check Number 14543:				148.95
14544	UB*05404	Margaret Lawyer	11/08/2023	
		Refund Check		7.75
		Refund Check		4.99
		Refund Check		21.06
		Refund Check		449.79
		Refund Check		8.56
Total for Check Number 14544:				492.15
14545	UB*05402	RSI Communities-California LLC	11/08/2023	
		Refund Check		856.59
Total for Check Number 14545:				856.59
14546	UB*05405	Judith Rusche	11/08/2023	
		Refund Check		12.43
		Refund Check		7.23
		Refund Check		399.36
		Refund Check		13.45
Total for Check Number 14546:				432.47
14547	10000	A C Propane Co	11/08/2023	
	243205	Propane Refill Oct 2023 - 13697 Oak Glen Rd		557.58
	243206	Propane Refill Oct 2023 - 13695 Oak Glen Rd		309.00
	243207	Propane Refill Oct 2023 - 9781 Avenida Miravilla		284.26
Total for Check Number 14547:				1,150.84

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
14548	10319	ACWA Joint Powers Insurance Authority	11/08/2023	
	284	Prepaid Auto/General Liability Dec 2023-Sept 2024		128,082.50
	284	Auto/General Liability Insurance Nov 2023		12,808.25
	284	Auto/General Liability Insurance Oct 2023		12,808.25
Total for Check Number 14548:				153,699.00
14549	10144	Alsco Inc	11/08/2023	
	LYUM1753990	Cleaning Mats/Shop Towels 12th/Palm Oct 2023		37.55
	LYUM1753991	Cleaning Mats/Air Fresheners 560 Magnolia Ave Oct 2023		56.87
	LYUM1757286	Cleaning Mats/Shop Towels 12th/Palm Oct 2023		37.55
	LYUM1757287	Cleaning Mats/Air Fresheners 560 Magnolia Ave Oct 2023		56.87
Total for Check Number 14549:				188.84
14550	10420	Amazon Capital Services, Inc.	11/08/2023	
	1JG4-6VXR-16PK	Hard Hat LED Halo Lights - Safety Equip		2,020.05
Total for Check Number 14550:				2,020.05
14551	10695	B-81 Paving Inc	11/08/2023	
	2396	2 Main Line Repairs - City of Beaumont		19,777.88
	2396	1 Service Line Repair - City of Beaumont		19,930.50
Total for Check Number 14551:				39,708.38
14552	10272	Babcock Laboratories Inc	11/08/2023	
	10312023	(1) Speciation Sample		99.09
	10312023	(40) UCMR5 Rule Samples		5,850.00
	10312023	(16) Hexavalent Chromium Samples		1,793.12
	10312023	(4) Nitrate Samples		75.48
	10312023	(5) Trihalomethane Samples		466.00
	10312023	(79) Coliform Water Samples		3,914.45
	10312023	(6) Haloacetic Acid Samples		891.84
Total for Check Number 14552:				13,089.98
14553	10283	BCVWD Custodian of Petty Cash	11/08/2023	
	11012023	Nov Birthday Breakfast Reimbursement		210.00
Total for Check Number 14553:				210.00
14554	10475	James Bean	11/08/2023	
	10252023	Boot Reimbursement - J Bean		199.33
Total for Check Number 14554:				199.33
14555	10335	Beaumont Safe & Lock	11/08/2023	
	76113	Barrel Key - Sample Sites		3.22
Total for Check Number 14555:				3.22
14556	10173	California Society of Municipal Finance Officers	11/08/2023	
	300012852	2024 Membership Dues - E Gonzales		55.00
Total for Check Number 14556:				55.00
14557	10822	Canon Financial Services, Inc	11/08/2023	
	31414782	Contract Charge - 10/01-10/31/2023 - 851 E 6th St		238.56
	31414782	Contract Charge - 10/01-10/31/2023 - 560 Magnolia Ave		329.33
	31414782	Meter Usage - 09/01-09/30/2023		106.88
	31414782	Meter Usage - 09/01-09/30/2023		1,287.26
	31414783	Meter Usage - 09/01-09/30/2023		50.71
	31414783	Contract Charge - 10/01-10/31/2023 - 12th/Palm		235.78
Total for Check Number 14557:				2,248.52

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
14558	10614	Cherry Valley Automotive	11/08/2023	
	44578	Labor - Tires/Shock Absorber/Steering Damper - Unit 42/OD 44,582		531.00
	44578	Tires/Shock Absorbers/Steering Damper - Unit 42/OD 44,582		1,739.39
	44615	Labor - Oil/Filter - Unit 47/OD 17,096		24.00
	44615	Oil/Filter - Unit 47/OD 17,096		29.95
Total for Check Number 14558:				2,324.34
14559	10016	City of Beaumont	11/08/2023	
	EP2023-0581	EP0581 - 708 Spruce Pl		655.89
	EP2023-0582	EP0582 - 885 E 11th St		655.89
Total for Check Number 14559:				1,311.78
14560	10112	Cla-Val	11/08/2023	
	879612	Cla Val Maintenance - 2800 Zone Tank		5,275.66
	879612	Use Tax - Cla Val Maintenance - 2800 Zone Tank		-131.42
	879613	Cla Val Maintenance - Highland Springs Booster Station		6,616.17
	879613	Use Tax - Cla Val Maintenance - Highland Springs Booster Station		-216.36
	879614	Cla Val Maintenance - Oak Glen Rd Pressure Reducing Station		2,975.84
	879614	Use Tax - Cla Val Maintenance - Oak Glen Rd Pressure Reducing St		-131.43
	879633	Use Tax - Cla Val Maintenance - Lower Edgar Tank		-185.54
	879633	Cla Val Maintenance - Lower Edgar Tank		6,251.01
	880064	Use Tax - Cla Val Maintenance - Eucalyptus Pressure Relief Valve		-77.35
	880064	Cla Val Maintenance - Eucalyptus Pressure Relief Valve		1,373.60
	880065	Cla Val Maintenance - Serendipity Pressure Sustaining Valve		1,539.10
	880065	Use Tax - Cla Val Maintenance - Serendipity Pressure Sust Valve		-54.10
	880074	Cla Val Maintenance - Lower Edgar Altitude Valve		6,720.58
	880074	Use Tax - Cla Val Maintenance - Lower Edgar Altitude Valve		-162.30
Total for Check Number 14560:				29,793.46
14561	10802	John Covington	11/08/2023	
	10252023	Hotel - WEF Conf - 10/24-10/26/2023		632.73
Total for Check Number 14561:				632.73
14562	10266	Cozad & Fox Inc.	11/08/2023	
	18595	Design & Engineering Services - B Line Pipeline Replacement		3,519.10
Total for Check Number 14562:				3,519.10
14563	10772	CV Strategies	11/08/2023	
	7605	Strategic Communication Services - Oct 2023		12,948.75
Total for Check Number 14563:				12,948.75
14564	11140	Ericka Enriquez	11/08/2023	
	11082023	Birthday Club Reimbursement - E Enriquez - Nov 2023		55.03
Total for Check Number 14564:				55.03
14565	10244	Fiserv Inc	11/08/2023	
	1127522	Customer Returned Check Reimbursement		20.00
Total for Check Number 14565:				20.00

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
14566	10600	Gaucho Pest Control Inc.	11/08/2023	
	11032023	NCR I Rodent Control Nov 2023		1,000.00
Total for Check Number 14566:				1,000.00
14567	10337	Hilltop Geotechnical, Inc	11/08/2023	
	19543	Soil Samples - 2022-2023 Service Lateral Replacement Project		577.50
	19605	Soil Samples - 2022-2023 Service Lateral Replacement Project		1,117.50
	19760	Soil Samples - 5th St Pipeline Replacement		8,150.00
Total for Check Number 14567:				9,845.00
14568	10809	Inner-City Auto Repair & Tires	11/08/2023	
	4774	Wheel Hub - Unit 37/OD 63,344		1,069.20
	4774	Labor - Wheel Hub - Unit 37/OD 63,344		300.00
Total for Check Number 14568:				1,369.20
14569	10450	Daniel Jaggers	11/08/2023	
	10262023	Parking Reimbursement - WEF Conf - 10/24-10/26/2023		36.00
	10262023	Meal Reimbursement - WEF Conf - J Covington - 10/24-10/26/2023		118.85
	10262023	Meal Reimbursement - WEF Conf - D Jaggers - 10/24-10/26/2023		118.85
	102620232	Uber Reimbursement - WEF Conf - 10/24-10/26/2023		53.92
Total for Check Number 14569:				327.62
14570	11222	Ludwig Engineering Associates, Inc.	11/08/2023	
	0031480	Design & Engineering Services - American Ave Pipeline		7,148.50
	0031480	Design & Engineering Services - Elm Ave Pipeline		5,423.00
	0031480	Design & Engineering Services - 11th St Pipeline		12,078.50
Total for Check Number 14570:				24,650.00
14571	10148	MCC Equipment Rentals Inc.	11/08/2023	
	223-46-3	Retention -Contracted Labor - 2022-2023 Service Lateral Replcmnt		-3,491.09
	223-46-3	Contracted Labor - 2022-2023 Service Lateral Replacement Project		69,821.73
Total for Check Number 14571:				66,330.64
14572	10674	Michael Baker International	11/08/2023	
	1194180	Design & Engineering Services - Apple Tree Lane		1,573.05
Total for Check Number 14572:				1,573.05
14573	10990	Andy Ramirez	11/08/2023	
	10262023	Rental Car - CSDA SDLA - 10/22-10/25/2023		654.52
	10262023	Flight Upgrade - CSDA SDLA - 10/22-10/25/2023		74.50
	10262023	Parking Reimbursement - CSDA SDLA - 10/22-10/25/2023		96.00
	10262023	Meal Reimbursement - CSDA SDLA - 10/22-10/25/2023		140.99
	10262023	Mileage Reimbursement - CSDA SDLA - 10/22-10/25/2023		47.45
Total for Check Number 14573:				1,013.46
14574	10171	Riverside Assessor - County Recorder	11/08/2023	
	23-303280	Oct 2023 Lien Fees		100.00
Total for Check Number 14574:				100.00
14575	10689	Safety Compliance Company	11/08/2023	
	227628	Safety Meeting - Slips/Trips/Falls - 10/17/2023		250.00
Total for Check Number 14575:				250.00

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
14576	10568	Daniel Slawson	11/08/2023	
	10262023	Rideshare Reimbursement - CSDA SDLA - 10/22-10/25/2023		38.78
	10262023	Mileage Reimbursement - CSDA SDLA - 10/22-10/25/2023		112.58
Total for Check Number 14576:				151.36
14577	11127	Cenica Smith	11/08/2023	
	10312023	Mileage Reimbursement - C Smith		16.83
Total for Check Number 14577:				16.83
14578	10063	The Record Gazette	11/08/2023	
	1342287	Public Hearing Notice - Per Diem Increase		122.00
	1342288	Notice - Annual Unclaimed Funds		448.00
Total for Check Number 14578:				570.00
14579	10424	Top-Line Industrial Supply, LLC	11/08/2023	
	463467	Replace Broken Hydraulic Hose - Dump Trailer		70.89
Total for Check Number 14579:				70.89
Total for 11/8/2023:				536,234.05
ACH	10030	Southern California Edison	11/16/2023	
	700154530138Oct	Electricity 09/18-10/16/2023 - 815 E 12th St		693.44
	700154530138Oct	Electricity 12/22/2022-09/20/2023 - Well 25		61,621.37
	700154530138Oct	Electricity 09/13-10/11/2023 - 851 E 6th St		226.97
	700154530138Oct	Electricity 12/22/2022-09/20/2023 - Wells (Prior Months)		7,803.01
	700154530138Oct	Electricity 09/21-10/19/2023 - 560 Magnolia Ave		2,838.14
	700154530138Oct	Electricity 09/21-10/19/2023 - 9781 Avenida Miravilla		84.80
	700154530138Oct	Electricity 09/18-10/19/2023 - Wells		191,140.43
Total for this ACH Check for Vendor 10030:				264,408.16
ACH	10031	Staples Business Advantage	11/16/2023	
	3549620978	Office Supplies		50.19
	3550049943	Office Supplies		32.53
	3550049944	Office Supplies		39.51
	3550049946	Office Supplies		103.40
	3550541187	Office Supplies		28.53
	3550541189	Office Supplies		44.24
	3550541190	Office Supplies		63.56
	3550541191	Office Supplies		24.23
	3551193167	Office Supplies		29.94
	3551193170	Office Supplies		35.42
	3551193171	Office Supplies		8.39
Total for this ACH Check for Vendor 10031:				459.94
ACH	10042	Southern California Gas Company	11/16/2023	
	07132135000Oct	Monthly Gas Charges 09/26-10/25/2023		14.30
Total for this ACH Check for Vendor 10042:				14.30

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
ACH	10052	Home Depot Credit Services	11/16/2023	
	10312023	Materials - Well 14/18/20 Building Improvements		3,481.83
	10312023	Supplies - Maintenance Truck		49.47
	10312023	Portable Air Compressor - Maintenance Truck		139.00
	10312023	Materials - Security Lights - Well 4A Building		139.29
	10312023	Tools - Maintenance Truck		19.36
	10312023	Padlocks - Hydrant Meters		169.60
	10312023	Materials - Well 4A Roof		60.46
	10312023	Cleaning Supplies - 12th/Palm		681.42
	10312023	Materials - Well 4A Roof		1,856.07
	10312023	Towable Boom Lift Rental		440.67
	10312023	Weed Trimmers/Gloves - Landscape Maintenance		274.91
	10312023	Materials - Screen/Fence Repairs - 9781 Avenida Miravilla		275.55
	10312023	Tools - Unit 33		182.10
Total for this ACH Check for Vendor 10052:				7,769.73
ACH	10138	ARCO Business Solutions	11/16/2023	
	HW201 Nov 2023	ARCO Fuel Charges 11/07-11/13/2023		1,793.49
Total for this ACH Check for Vendor 10138:				1,793.49
ACH	10147	Online Information Services, Inc	11/16/2023	
	1219699	166 Credit Reports for Oct 2023		521.36
Total for this ACH Check for Vendor 10147:				521.36
ACH	10350	NAPA Auto Parts	11/16/2023	
	205615	Taillight Bulbs - Unit 48		8.07
	205622	Taillight Bulbs - Unit 12		8.61
	205735	Air Chuck - Unit 52		16.69
	206659	Battery/Jumper Cables - Unit 17/OD 94,211		138.45
	206849	Hydraulic Oil - Dump Trailer		43.08
Total for this ACH Check for Vendor 10350:				214.90
ACH	10632	Quinn Company	11/16/2023	
	WOA00050517	Repair Cat Backhoe (Labor)		1,805.00
	WOA00050517	Repair Cat Backhoe (Parts)		735.81
	WOG00017920	Well 16 Generator Maintenance (Misc Parts)		49.19
	WOG00017920	Well 16 Generator Maintenance (Labor)		820.00
	WOG00017920	Well 16 Generator Maintenance (Parts)		1,007.80
	WOG00017921	Well 21 Generator Maintenance (Labor)		820.00
	WOG00017921	Well 21 Generator Maintenance (Parts)		1,579.41
Total for this ACH Check for Vendor 10632:				6,817.21
ACH	10709	Core & Main LP	11/16/2023	
	S787736	Coupling CTS COMP 1		1,498.26
	S787820	Coupling CTS COMP 1		1,498.26
	T348790	Saddle 663 - 690 X 2 DS		1,627.37
	T348790	CORP Stop 1 MIP		84.89
	T348790	Elbow Brass ST 1 - 90		694.16
	T500411	(6) Repeater 100 Verizon DC Power w/Internal GPS		38,628.38
	T654016	Curb Stop Lockwing FIP X FIP 1 Style (Lock-On)		1,213.48
	T654492	(1) 02 Flanges - 5th St Pipeline Replacement Project		491.89
	T654492	(2) 8 FLG RW DI - 5th St Pipeline Replacement Project		3,254.22
	T654492	(1) 12 FLG RW DI - 5th St Pipeline Replacement Project		3,121.80
	T654492	(4) 12 MJ 45 - 5th St Pipeline Replacement Project		1,611.43
	T654492	(10) 2 Brass 90 - 5th St Pipeline Replacement Project		172.40

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
	T654492	(15) 06 Megalugs - 5th St Pipeline Replacement Project		912.34
	T654492	(15) 08 Megalugs - 5th St Pipeline Replacement Project		609.06
	T654492	(1) 8 X 6 MJxFLG Tee - 5th St Pipeline Replacement Project		366.03
	T692559	Coupling Brass 1		492.46
	T692559	Nipple Brass 1 X 06		5,098.73
	T692559	Nipple Brass 1 X Close		114.04
	T723024	(15) 08 Megalugs - 5th St Pipeline Replacement Project		696.06
	T723024	(15) 06 Megalugs - 5th St Pipeline Replacement Project		65.17
	T723024	(15) 04 Megalugs - 5th St Pipeline Replacement Project		361.81
	T723024	(2) 2 X 18 Brass Nipples - 5th St Pipeline Replacement Project		208.54
	T723024	(2) J979 12 X 2 IP Brass Saddle - 5th St Pipeline Replacement		321.33
	T723024	(5) 2 Brass 90 No Lead - 5th St Pipeline Replacement Project		188.39
	T730566	CORP Stop 1 MIP		2,037.24
	T781874	Nuts and Bolts 6 - 8		420.23
	T781874	Nuts and Bolts 10 - 12		856.61
	T781874	Gasket Drop In FLG 8		77.58
	T781874	Gasket Drop In FLG 4		77.58
	T781874	Nuts and Bolts 4		203.65
	T781874	Gasket Drop In FLG 6		168.09
	T790543	1 MIL. UP509 Brass Swing Check Valve		5,019.42
	T790544	1 MIL. UP509 Brass Swing Check Valve		12,548.57
	T791638	(15) 04 Megalugs - 5th St Pipeline Replacement Project		413.50
	T791638	(2) 8 Thread RW - 5th St Pipeline Replacement Project		959.71
	T800656	Curb Stop Lockwing FIP X FIP 1 Style (Lock-On)		787.38
	T808477	(2) 2 MIP Corp Stops - 5th St Pipeline Replacement Project		858.14
	T808477	(200) 2 Soft K Copper - 5th St Pipeline Replacement Project		9,109.19
	T808477	(2) 2 MIP X SG CTS Corp Stops - 5th St Pipeline Replacement Proj		1,395.04
	T808477	(6) Saddles 899-967 2 DS - 5th St Pipeline Replacement Project		1,839.81
	T808477	(5) 2 Ball Corp Stops MIPT X QJ CTS - 5th St Pipeline Replcmnt		2,251.63
	T821264	Coupling Brass 1		356.61
	T882710	Ball Valve Brass 1 FIP X FIP		630.80
Total for this ACH Check for Vendor 10709:				103,341.28
ACH	10743	Townsend Public Affairs, Inc	11/16/2023	
	20735	Consulting Services - Nov 2023		5,000.00
Total for this ACH Check for Vendor 10743:				5,000.00
ACH	11202	Orange County Winwater Works	11/16/2023	
	152359.01	1 MIL. UP509 Brass Swing Check Valve		23,304.17
	152376.01	1 MIL. UP509 Brass Swing Check Valve		22,838.09
	152476.02	Curb Stop Lockwing FIP X FIP 1 Style (Lock-On)		13,043.14
	152478.02	8 X 6 MJ X FLG Tee		348.96
	152478.02	12 X 4 MJ X FLG Tee		587.33
	152478.02	Meter Bolts 2		251.60
	152478.02	12 MJ 45		1,024.23
	152478.03	Saddle 1200 - 1320 X 2 DS		330.10
	152478.03	Saddle 1200 - 1320 X 1 DS		132.20
	152526.01	Saddle 1200 - 1320 X 2 DS		490.60
	152526.01	Saddle 1200 - 1320 X 1 DS		523.92
	152526.02	Saddle 1200 - 1320 X 1 DS		392.94
	152684.01	Copper Tubing 2		2,178.27
	153337.01	12 Flng Tee - 5th St Pipeline Replacement Project		2,469.63
	153430.01	8 NONASB 1/16 Gasket - 5th St Pipeline Replacement Project		37.50
	153430.01	4 Companion Flange -5th St Pipeline Replacement Project		235.70
	153430.01	4 X 24 Galv Nipple - 5th St Pipeline Replacement Project		251.73
	153430.01	2 Corp MIP X PJ CTS - 5th St Pipeline Replacement Project		3,393.91
	153430.01	2 UL20 Universal Air Release - 5th St Pipeline Replacement Proj		3,379.43
	153430.01	8.99-9.67 8ACX2IPS Saddle - 5th St Pipeline Replacement Project		1,346.21

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
	153430.01	2 X 3 Brass Nipple - 5th St Pipeline Replacement Project		153.54
	153430.01	2 K Soft Copper Tube - 5th St Pipeline Replacement Project		5,309.92
	153430.01	1 UL10 Crispin Air Valve - 5th St Pipeline Replacement Project		605.94
	153430.02	4 DI MJ 90 - 5th St Pipeline Replacement Project		561.97
	153430.02	8 DI MJ Solid Cap - 5th St Pipeline Replacement Project		140.50
	153430.02	4 DI FLG X MJ Adaptor - 5th St Pipeline Replacement Project		625.43
	153430.02	8 X 4 DI FLG TEE - 5th St Pipeline Replacement Project		3,018.22
	153430.03	4 X 60 DI FLG PE Spool - 5th St Pipeline Replacement Project		2,605.02
	153785.01	Curb Stop Lockwing FIP X FIP 1 Style (Lock-Off)		11,797.55
	153785.01	Air Vac Bug Screen 1		70.47
	153785.01	Air Vac Bug Screen 2		263.60
	153851.01	Materials - 5th St Pipeline Replacement Project		2,593.13
	153854.01	Megalug 12		4,060.02
Total for this ACH Check for Vendor 11202:				108,364.97
14580	11178	Daniel Baguyo	11/16/2023	
	11152023	SDI Adjustment Refund		53.05
Total for Check Number 14580:				53.05
14581	10228	Consolidated Electrical Distributors Inc	11/16/2023	
	11152023	Reissue - Plugs - Well 26 Exhaust Fan		88.69
Total for Check Number 14581:				88.69
14582	10561	Knute Dahlstrom	11/16/2023	
	11152023	SDI Adjustment Refund		84.91
Total for Check Number 14582:				84.91
14583	11226	Audie Estrada	11/16/2023	
	11152023	SDI Adjustment Refund		29.21
Total for Check Number 14583:				29.21
14584	10854	Sabrina Foley	11/16/2023	
	11152023	SDI Adjustment Refund		45.40
Total for Check Number 14584:				45.40
14585	11179	Khalid Hester	11/16/2023	
	11152023	SDI Adjustment Refund		20.37
Total for Check Number 14585:				20.37
14586	11224	Jennifer Leanos	11/16/2023	
	11152023	SDI Adjustment Refund		29.33
Total for Check Number 14586:				29.33
14587	11225	Daqui Minott	11/16/2023	
	11152023	SDI Adjustment Refund		25.76
Total for Check Number 14587:				25.76
14588	11084	Adam Nelson	11/16/2023	
	11152023	SDI Adjustment Refund		34.04
Total for Check Number 14588:				34.04

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
14589	UB*05407	Marvin Stone	11/16/2023	
		Refund Check		150.00
Total for Check Number 14589:				150.00
14590	10265	Sunstate Equipment Co., LLC	11/16/2023	
	11152023	Reissue - Water Truck Rental - 39500 Brookside Ave		4,131.60
Total for Check Number 14590:				4,131.60
14591	11068	Aaron Walker	11/16/2023	
	11152023	SDI Adjustment Refund		32.77
Total for Check Number 14591:				32.77
14592	UB*05361	Tony Yacoub	11/16/2023	
	11152023	Reissue - Refund Check		150.00
Total for Check Number 14592:				150.00
14593	10001	Action True Value Hardware	11/16/2023	
	10312023	Drill Bits/Anchors - Unit 33		21.56
	10312023	Face Masks		15.07
	10312023	Tools - Unit 45		79.71
	10312023	Parts - Well 19 Drain Line		1.93
	10312023	Parts - Well 19 Motor		1.99
	10312023	Parts - Rebuild Well 19 Lube Line		6.95
	10312023	Parts - Rebuild Well 19 Lube Line		8.07
	10312023	Parts - Rebuild Well 19 Lube Line		15.70
	10312023	Drill Bits - Unit 32		26.92
	10312023	Electrical Connectors - AMI Installation		6.55
	10312023	Spray Paint - Painting Hydrants		16.79
	10312023	Parts - Well 19 Drain Line		13.90
Total for Check Number 14593:				215.14
14594	10695	B-81 Paving Inc	11/16/2023	
	2397	1 Service Line Leak - City of Beaumont		11,919.75
	2397	2 Main Line Leaks - City of Beaumont		26,728.50
Total for Check Number 14594:				38,648.25
14595	10855	Badger Meter, Inc	11/16/2023	
	1610515	4 Badger Meter Part 104-2434		177,627.10
	1610515	8 Badger Meter Part 110-3439		144,719.71
Total for Check Number 14595:				322,346.81
14596	10271	Beaumont Ace Home Center	11/16/2023	
	10312023	Maint & Repair - Fleet Supplies		37.20
	10312023	Maint & Repair - 12th/Palm Supplies		83.94
	10312023	Reservoir Maint Supplies		19.85
	10312023	General Safety Supplies		316.60
	10312023	Maint & Repair - General Building Supplies		66.38
	10312023	Production Small Tools Supplies		329.30
	10312023	Meter Maint & Service Supplies		323.44
	10312023	Maint & Repair - Pipeline & Hydrants Supplies		74.15
	10312023	Maint & Repair - Pumping Equip Supplies		157.21
	10312023	Materials - 5th St Pipeline Replacement Project		997.37
	10312023	Parts - AMR/AMI Project		297.91
	10312023	Transmission & Distribution Small Tools Supplies		121.68
	10312023	General Supplies		664.97
Total for Check Number 14596:				3,490.00

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
14597	10929	Brent Billingsley (ICS)	11/16/2023	
	1298	(96) 60lb Buckets of Accu-Tab Chlorine Tablets		18,480.00
Total for Check Number 14597:				18,480.00
14598	11161	Boot Barn Holdings	11/16/2023	
	INV00313126	Boot Voucher Payment - J Herrera		199.98
	INV00313127	Boot Voucher Payment - R Chavez		199.22
	INV00313128	Boot Voucher Payment - E Dahlstrom		187.13
Total for Check Number 14598:				586.33
14599	10173	California Society of Municipal Finance Officers	11/16/2023	
	300012857	2024 Membership Dues - W Clayton		135.00
	300013387	2024 Membership Dues - L Lopez		55.00
Total for Check Number 14599:				190.00
14600	10774	Jesus Camacho	11/16/2023	
	802273	(25) Truck Washes Oct 2023		310.00
	802275	(25) Truck Washes Oct 2023		310.00
	802277	(25) Truck Washes Oct 2023		310.00
Total for Check Number 14600:				930.00
14601	10614	Cherry Valley Automotive	11/16/2023	
	44614	Brake Pads/Wheel Hub - Unit 35/OD 45,073		775.59
	44614	Labor - Brake Pads/Wheel Hub - Unit 35/OD 45,073		530.00
Total for Check Number 14601:				1,305.59
14602	10016	City of Beaumont	11/16/2023	
	261701 Sept-Oct	Monthly Sewer Charges 09/01/2023-11/01/2023		454.18
Total for Check Number 14602:				454.18
14603	10112	Cla-Val	11/16/2023	
	880367	Valve Maintenance - 2800 Zone Tank		2,405.84
	880367	Use Tax - Valve Maintenance - 2800 Zone Tank		-108.20
	880368	Use Tax - Valve Maintenance - Well 24		-131.44
	880368	Valve Maintenance - Well 24		2,481.70
Total for Check Number 14603:				4,647.90
14604	10547	Culver Company	11/16/2023	
	INV21802	Pencils - Public Outreach		353.72
Total for Check Number 14604:				353.72
14605	11228	D I Ready Cleaning Service, Inc	11/16/2023	
	69	Nov 2023 Janitorial Services for 815 E 12th St		534.00
	69	Nov 2023 Janitorial Services for 560 Magnolia Ave		1,028.00
	69	Nov 2023 Janitorial Services for 851 E 6th St		288.00
Total for Check Number 14605:				1,850.00
14606	10631	Sandra Delgadillo	11/16/2023	
	11152023	Ride Share Reimb - Springbrook Conf - S Delgadillo		87.12
	11152023	Mileage Reimb - Springbrook Conf - S Delgadillo - 10/25-10/27		52.44
Total for Check Number 14606:				139.56

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
14607	11223	DMS Building Maintenance, Inc	11/16/2023	
	40503	Office Cleaning - 560 Magnolia Ave		240.00
Total for Check Number 14607:				240.00
14608	10303	Grainger Inc	11/16/2023	
	9883737828	(1) 480V Contactor - Well 29 Exhaust Fan		137.84
	9883737828	(1) Overload Relay - Well 29 Exhaust Fan		78.31
	9897561131	(1) IEC Magnetic Contactor (Spare Part for Pump Controls)		137.83
	9897561131	(1) Overload Relay (Spare Part for Pump Controls)		75.99
	9897561149	(4) SCH 100 Synthetic Grease - Pump Maintenance		33.27
Total for Check Number 14608:				463.24
14609	11229	I-10 Logistics Owner LLC	11/16/2023	
	11062023	Bond Release		3,300.00
Total for Check Number 14609:				3,300.00
14610	10398	Infosend, Inc	11/16/2023	
	249646	Oct 2023 Supply Charges for Utility Billing		740.39
	249646	Oct 2023 Processing Charges for Utility Billing		1,010.56
	249647	Oct 2023 Postage Charges for Utility Billing		5,470.79
Total for Check Number 14610:				7,221.74
14611	10809	Inner-City Auto Repair & Tires	11/16/2023	
	4852	Labor - Oil/Filter - Unit 48/OD 7,725		30.00
	4852	Oil/Filter - Unit 48/OD 7,725		99.88
Total for Check Number 14611:				129.88
14612	10429	Legend Pump & Well Service Inc	11/16/2023	
	58029	Emergency Repair - Well 24		3,547.31
	58043	Emergency Repair - Well 19		18,763.06
Total for Check Number 14612:				22,310.37
14613	11100	Loomis Armored US, LLC	11/16/2023	
	13358560	Armored Truck Service - Nov 2023		280.59
Total for Check Number 14613:				280.59
14614	10148	MCC Equipment Rentals Inc.	11/16/2023	
	223-41-TM2	Main Line Welding Repair		5,667.33
	223-46-4	Contracted Labor - 2022-2023 Service Lateral Replacement Project		53,053.97
	223-46-4	Retention - Contracted Labor - 2022-2023 Service Lateral Rplcmnt		-2,652.70
Total for Check Number 14614:				56,068.60
14615	11142	Pro-Vigil Inc	11/16/2023	
	IN-321928	Monitoring Program November 2023		1,500.00
Total for Check Number 14615:				1,500.00
14616	10223	Richards, Watson & Gershon	11/16/2023	
	244632	Legal Services Sept 2023 Board Approval 11/08/2023		3,827.50
Total for Check Number 14616:				3,827.50

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
14617	10689	Safety Compliance Company	11/16/2023	
	228375	Safety Meeting - Holiday Accidents - 11/01/2023		250.00
Total for Check Number 14617:				250.00
14618	10447	State Water Resources Control Board - DWOCP	11/16/2023	
	J Rogers T1	T1 Certification Fee - J Rogers		55.00
Total for Check Number 14618:				55.00
14619	11190	Univar Solutions USA, Inc	11/16/2023	
	51592603	Earthtec Algicide - NCRF I & II		17,497.53
Total for Check Number 14619:				17,497.53
14620	10035	USA Blue Book	11/16/2023	
	INV00155723	(4) PSI Transmitters - Telemetry Reservoir Levels		748.34
	INV00166942	(4) PSI Transmitters - Telemetry Reservoir Levels		732.49
Total for Check Number 14620:				1,480.83
14621	10421	Vulcan Materials Company	11/16/2023	
	73812304	Asphalt Temp - Pipeline & Hydrant Maintenance & Repairs		1,393.40
	73812304	Asphalt Temp - Meter Maintenance & Repairs		1,393.40
Total for Check Number 14621:				2,786.80
14622	11146	Western Water Works Supply Company	11/16/2023	
	1407627-00	1 MIL. UP509 Brass Swing Check Valve		36,031.60
	1407627-00	Nipple Brass 1 X 06		2,844.60
	1407627-00	Curb Stop Lockwing FIP X FIP 1 Style (Lock-On)		12,291.26
	1407627-00	Nipple Brass 1 X Close		797.35
	1407627-00	Ball Valve Brass 1 FIP X FIP		15,839.25
	1407832-00	Ball Valve Brass 1 FIP X FIP		7,919.63
	1407832-00	Curb Stop Lockwing FIP X FIP 1 Style (Lock-Off)		13,102.40
Total for Check Number 14622:				88,826.09
14623	10158	Wienhoff Drug Testing	11/16/2023	
	117446	Prepaid - Annual Non DOT Consortium Fee 2023		255.00
Total for Check Number 14623:				255.00
14624	10753	Lona Williams	11/16/2023	
	11142023	Mileage Reimb - CSDA SDLA - L Williams - 10/22-10/25/2023		662.46
Total for Check Number 14624:				662.46
Total for 11/16/2023:				1,104,373.58
ACH	10781	Umpqua Bank	11/17/2023	
ACH	10019	C R & R Incorporated		
		Monthly Charges Trash/Recycle Bins - Aug 2023 - Inv Warehouse		388.10
		Monthly Charges Trash/Recycle Bins - Sept 2023 - Inv Warehouse		408.87
		Set Up Fee - Trash/Recycle Bins - Sept 2023 - Inv Warehouse		125.33
		Monthly Charges 3 YD Commercial Bin Oct 2023		310.41
		Monthly Charges Trash/Recycle Bins - Oct 2023 - Inv Warehouse		408.87

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
ACH	10037	Waste Management Of Inland Empire		
		Recycling Dumpster Charges - 815 E 12th Sept 2023		105.55
		Yard Dumpsters - 815 E 12th Sept 2023		348.49
		Organics Cart Charges - 815 E 12th Sept 2023		58.95
		Monthly Sanitation - 560 Magnolia Sept 2023		128.17
		Recycling Dumpster Charges - 560 Magnolia Sept 2023		105.55
		Yard Dumpsters - 815 E 12th Oct 2023		348.49
		Recycling Dumpster Charges - 815 E 12th Oct 2023		105.55
		Overage Charge - 815 E 12th Oct 2023		74.83
		Organics Cart Charges - 815 E 12th Oct 2023		58.95
		Monthly Sanitation - 560 Magnolia Oct/Nov 2023		256.34
		Recycling Dumpster Charges - 560 Magnolia Oct/Nov 2023		211.10
ACH	10052	Home Depot Credit Services		
		Hammer - Unit 52		43.08
ACH	10116	Verizon Wireless Services LLC		
		Cell Phone/iPad Charges for Sept 2023		1,730.87
ACH	10135	Big Time Design		
		Uniforms - Field Staff		1,357.65
		Uniforms - Field Staff		464.40
		Uniforms - Maintenance Staff		431.00
		Uniforms - Field Staff		1,276.84
		Public Outreach Signage		1,437.09
ACH	10158	Wienhoff Drug Testing		
		Supervisor DOT Training - R Berioso		125.00
		DOT Training - J Bean		50.00
		DOT Training - J McCue		50.00
		DOT Training - D Lee		50.00
		DOT Training - J Herrera		50.00
		DOT Training - M Morales		50.00
ACH	10174	GFOA		
		AI Training - E Gonzales - 10/12/2023		170.00
ACH	10224	Legal Shield		
		Monthly Prepaid Legal for Employees Oct 2023		306.00
		Monthly Prepaid Legal for Employees Sept 2023		123.55
ACH	10284	Underground Service Alert of Southern California		
		108 New Ticket Charges Sept 2023		187.25
		Monthly Maintenance Fee		10.00
ACH	10292	Association of California Water Agencies		
		ACWA Fall Conf - J Covington - 11/28-11/30/2023 - Pending Credit		815.00
		AI Training - S Molina - 10/24/2023		50.00
ACH	10319	ACWA Joint Powers Insurance Authority		
		HHR Training - R Berioso - 11/02/2023		35.00
ACH	10338	California Special Districts Association		
		HR Training - R Berioso - 10/18-10/19/2023		200.00
		Cert for Recognition in Special District Governance - L Williams		65.00
		Media Training - L Williams - 11/02/2023		50.00
ACH	10409	Stater Bros		
		Water - Board Meetings		14.07
ACH	10420	Amazon Capital Services, Inc.		
		5 Desktop Scanners - Customer Service		1,669.69
ACH	10477	Walgreens		
		Office Supplies		33.34
ACH	10546	Frontier Communications		
		09/25-10/24/2023 Oct FIOS/FAX 851 E 6th St		354.99
		09/10-10/09/2023 Sept FIOS/FAX 12th/Palm		575.25
		09/25-10/24/2023 Oct FIOS/FAX 560 Magnolia Ave		706.53
ACH	10573	O'Reilly Auto Parts		
		Window Tint - 560 Magnolia Ave		29.08
		Window Tint - 560 Magnolia Ave		58.16
		Cleaning Supplies		31.22

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
ACH	10588	Marriott Hotels		
		Hotel - OC Water Summit - A Ramirez - 10/12-10/13/2023		314.73
		Pending Credit - Hotel - ACWA Conf - J Covington		596.10
ACH	10623	WP Engine		
		Web Host for BCVWD Website Oct 2023		115.00
ACH	10627	ISACA		
		Annual Membership Dues - R Rasha		227.37
ACH	10692	MMSoft Design		
		Network Monitoring/Backup Software Oct 2023		280.68
		Network Backup Software 09/29/2023-09/28/2024		1,776.84
ACH	10745	Hyatt Hotels		
		Hotel - ASCE Award Dinner - A Ramirez - 09/30-10/01/2023		459.94
		Hotel Breakfast - ASCE Award Dinner - A Ramirez - 10/01/2023		64.00
		Hotel - CSDA SDLA - L Williams - 10/22-10/25/2023		844.86
		Hotel - CSDA SDLA - D Slawson - 10/22-10/25/2023		844.86
		Hotel - CSDA SDLA - A Ramirez - 10/22-10/25/2023		876.66
ACH	10767	Alliance Trailer Corp		
		Parts - Repair Dump Trailer Light		70.91
ACH	10784	Autodesk, Inc		
		Auto CAD Software 851 E 6th St - Oct 2023		245.00
		Auto CAD Software 851 E 6th St - Oct 2023		1,020.00
ACH	10790	Microsoft		
		Monthly Microsoft Exchange - Oct 2023		417.10
		Monthly Microsoft Office License - Oct 2023		1,104.00
		Monthly Microsoft Office License - Oct 2023		16.40
ACH	10793	WateReuse Association		
		2024 Water Reuse Conf Registration - J Bean - 03/11-03/14/2023		1,150.00
ACH	10813	Ontario Airport Parking		
		Parking - Springbrook Conf - S Molina - 10/25-10/27/2023		54.00
ACH	10817	Autozone		
		Cutting Wheel		27.99
ACH	10840	Ready Fresh (Arrowhead)		
		Water - 09/23-10/22/2023 - 851 E 6th St		47.69
ACH	10849	MyCommerce		
		Cloud Back Up - 10/2023-10/2024		199.00
ACH	10856	CardExchange Store		
		Annual Software Renewal - ID Badge Printer		150.00
ACH	10892	Zoom Video Communications, Inc.		
		(10) Video Conference - Nov 2023		205.90
ACH	10918	Apple.com		
		Cloud Storage - iPads		9.99
ACH	10926	SSD Alarm		
		Alarm Equip/Rent/Service/Monitor - 851 E. 6th St		85.31
		Alarm Equip/Rent/Service/Monitor - 11083 Cherry		65.33
		Alarm Equip/Rent/Service/Monitor - 815 12th St		137.25
		Alarm Equip/Rent/Service/Monitor - 39500 Brookside Ave		362.17
		Alarm Equip/Rent/Service/Monitor - 560 Magnolia Ave		397.81
ACH	10978	Nextiva, Inc.		
		Monthly Phone Service Oct 2023		2,989.31
ACH	10999	Backblaze		
		Offsite Backup Storage - Oct 2023		69.64
		Offsite Backup Storage - Nov 2023		79.08
ACH	11041	KnowBe4, Inc.		
		Annual Cyber Security Training Subscription		1,683.00
ACH	11169	Space Exploration Technologies Corp		
		Back Up Internet - Oct 2023		750.00
ACH	11188	Vdara		
		Hotel - Springbrook Conf - S Delgadillo - 10/25-10/27/2023		293.65
		Hotel - Springbrook Conf - S Molina - 10/25-10/27/2023		293.65
ACH	11193	Mitsogo, Inc		
		Cyber Security - iPads - Oct 2023		67.80

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
ACH	11214	One Time Conference Meal		
		Vdara Market Cafe - Springbrook Conf - S Molina/S Delgadillo		37.01
		Tacos El Gordo - Springbrook Conf - S Molina/S Delgadillo		25.03
		Proper Eats Food Hall - Springbrook Conf - S Molina/S Delgadillo		63.19
		Port of Subs - Springbrook Conf - S Molina/S Delgadillo		49.47
ACH	11216	DNS Filter		
		Monthly Spam Filter - Oct 2023		225.00
ACH	11227	Windy.com		
		Weather Forecasting App Subscription - 1 Year		29.99
Total for this ACH Check for Vendor 10781:				34,866.32
Total for 11/17/2023:				34,866.32
ACH	10138	ARCO Business Solutions	11/22/2023	
	HW201 Nov 2023	ARCO Fuel Charges 11/14-11/20/2023		2,480.60
Total for this ACH Check for Vendor 10138:				2,480.60
ACH	10085	CalPERS Retirement System	11/22/2023	
	1002499940	PR Batch 00003.11.2023 CalPERS 8% EE Paid		2,114.80
	1002499940	PR Batch 00003.11.2023 CalPERS 8.25% EE PEPRA		5,331.82
	1002499940	PR Batch 00002.11.2023 CalPERS 8.25% EE PEPRA		55.86
	1002499940	PR Batch 00003.11.2023 CalPERS 8% ER Paid		1,088.84
	1002499940	PR Batch 00003.11.2023 CalPERS ER PEPRA		5,480.49
	1002499940	PR Batch 00002.11.2023 CalPERS ER PEPRA		57.42
	1002499940	PR Batch 00003.11.2023 CalPERS 7% EE Deduction		1,304.88
	1002499940	PR Batch 00003.11.2023 CalPERS ER Paid Classic		10,299.48
	1002499940	PR Batch 00003.11.2023 CalPERS Payment Adj (PT)		0.01
	1002499940	PR Batch 00003.11.2023 CalPERS 1% ER Paid		186.40
Total for this ACH Check for Vendor 10085:				25,920.00
ACH	10087	EDD	11/22/2023	
	1-292-975-120	PR Batch 00003.11.2023 CA SDI		1,035.57
	1-292-975-120	PR Batch 00003.11.2023 State Income Tax		6,397.32
Total for this ACH Check for Vendor 10087:				7,432.89
ACH	10094	U.S. Treasury	11/22/2023	
	270372653840060	PR Batch 00003.11.2023 FICA Employee Portion		8,261.96
	270372653840060	PR Batch 00003.11.2023 Federal Income Tax		14,899.74
	270372653840060	PR Batch 00003.11.2023 FICA Employer Portion		8,261.96
	270372653840060	PR Batch 00003.11.2023 Medicare Employer Portion		2,207.74
	270372653840060	PR Batch 00003.11.2023 Medicare Employee Portion		2,295.25
Total for this ACH Check for Vendor 10094:				35,926.65
ACH	10141	Ca State Disbursement Unit	11/22/2023	
	46246554	PR Batch 00003.11.2023 Garnishment		288.46
	46246555	PR Batch 00003.11.2023 Garnishment		379.84
Total for this ACH Check for Vendor 10141:				668.30
ACH	10203	Voya Financial	11/22/2023	
	VB1450PP24 2023	PR Batch 00003.11.2023 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	11/22/2023	
	1002499938	PR Batch 00003.11.2023 CalPERS 457 %		30.56
	1002499938	PR Batch 00003.11.2023 CalPERS 457		1,643.58
	1002499938	PR Batch 00003.11.2023 100% Contribution		789.59
	1002499938	PR Batch 00003.11.2023 ROTH-Post-Tax		816.84
Total for this ACH Check for Vendor 10264:				3,280.57
ACH	10984	MidAmerica Administrative & Retirement Solutions	11/22/2023	
	1700530496535	PR Batch 00003.11.2023 401(a) Deferred Comp		1,085.41
Total for this ACH Check for Vendor 10984:				1,085.41
ACH	11152	Sterling Health Services, Inc	11/22/2023	
	737628	PR Batch 00003.11.2023 Flexible Spending Account (PT)		669.58
Total for this ACH Check for Vendor 11152:				669.58
ACH	11195	Taxation & Revenue New Mexico	11/22/2023	
	0-427-889-440	PR Batch 00003.11.2023 New Mexico State Tax		115.46
Total for this ACH Check for Vendor 11195:				115.46
2179	10387	Franchise Tax Board	11/22/2023	
	PP24 2023	PR Batch 00003.11.2023 Garnishment FTB		109.03
Total for Check Number 2179:				109.03
2180	10205	Riverside County Sheriff	11/22/2023	
	PP23 2023	PR Batch 00001.11.2023 Garnishment Riv Cnty Sheriff		94.06
	PP24 2023	PR Batch 00003.11.2023 Garnishment Riv Cnty Sheriff		142.70
Total for Check Number 2180:				236.76
Total for 11/22/2023:				78,375.25
ACH	10030	Southern California Edison	11/30/2023	
	700359906319Nov	Electricity 10/20-11/20/2023 - 13695 Oak Glen Rd		158.05
	700359906319Nov	Electricity 10/20-11/20/2023 - 13697 Oak Glen Rd		206.29
	700359906319Nov	Electricity 10/20-11/20/2023 - 12303 Oak Glen Rd		33.99
Total for this ACH Check for Vendor 10030:				398.33
ACH	10132	South Coast AQMD	11/30/2023	
	4261343	ICE (50-500 HP) EM Elec Gen - Nat Gas - Fac ID 26688 - Well 21		504.91
	4262606	Flat Fee For Last Fiscal Year Emissions - Fac ID 26688 - Well 21		160.35
Total for this ACH Check for Vendor 10132:				665.26
ACH	10138	ARCO Business Solutions	11/30/2023	
	HW201 Nov2023	ARCO Fuel Charges 11/21-11/27/2023		2,344.98
Total for this ACH Check for Vendor 10138:				2,344.98
ACH	10709	Core & Main LP	11/30/2023	
	S965796	DIP 4 PC 350		5,551.60
	S965796	DIP 6 PC 350		3,794.97
	T863481	Materials - 5th St Pipeline Replacement Project		12,493.57
	T906276	Nipple Brass 1 X Close		2,670.05
	T934894	Gasket Drop In FLG 8		353.42
	T934894	Nuts and Bolts 4		22.63
	T934894	Gasket Drop In FLG 6		155.16
	T934894	Gasket Drop IN FLG 4		137.92
Total for this ACH Check for Vendor 10709:				25,179.32

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
ACH	10087	EDD	11/30/2023	
	0-388-956-688	PR Batch 00001.12.2023 CA SDI		37.53
Total for this ACH Check for Vendor 10087:				37.53
ACH	10094	U.S. Treasury	11/30/2023	
	270373511380415	PR Batch 00001.12.2023 Federal Income Tax		1,080.17
	270373511380415	PR Batch 00001.12.2023 FICA Employer Portion		555.23
	270373511380415	PR Batch 00001.12.2023 Medicare Employer Portion		129.85
	270373511380415	PR Batch 00001.12.2023 FICA Employee Portion		555.23
	270373511380415	PR Batch 00001.12.2023 Medicare Employee Portion		129.85
Total for this ACH Check for Vendor 10094:				2,450.33
14625	AR-Alda	Nicolas Aldama/BCVWD	11/30/2023	
	11292023	AR Refund to Correct Deposit GL		2,500.00
Total for Check Number 14625:				2,500.00
14626	AR-Bind	Michael Binder/BCVWD	11/30/2023	
	11292023	AR Refund to Correct Deposit GL		10,000.00
Total for Check Number 14626:				10,000.00
14627	AR-Guti	Hector Gutierrez/BCVWD	11/30/2023	
	11292023	AR Refund to Correct Deposit GL		2,500.00
Total for Check Number 14627:				2,500.00
14628	10562	Lorena Lopez	11/30/2023	
	092623-LL	Reissue - Supplies for Health Fair 2023		18.86
	092623-LL	Reissue - (2) Step Ladders for Warehouse		65.23
	092623-LL	Reissue - Bathroom Cleaning Supplies-560 Magnolia Ave		6.45
Total for Check Number 14628:				90.54
14629	AR-Tayl	Mike Taylor	11/30/2023	
	11292023	AR Refund - Fire Flow		700.00
Total for Check Number 14629:				700.00
14630	10792	A-1 Financial Services	11/30/2023	
	12012023	December 2023 Rent - 851 E. 6th St Eng Office		2,480.00
Total for Check Number 14630:				2,480.00
14631	10144	Alsco Inc	11/30/2023	
	LYUM1760314	Cleaning Mats/Air Fresheners 560 Magnolia Ave Nov 2023		56.87
	LYUM1760648	Cleaning Mats/Shop Towels 12th/Palm Nov 2023		37.55
	LYUM1763709	Cleaning Mats/Air Fresheners 560 Magnolia Ave Nov 2023		56.87
	LYUM1764065	Cleaning Mats/Shop Towels 12th/Palm Nov 2023		30.05
Total for Check Number 14631:				181.34
14632	10695	B-81 Paving Inc	11/30/2023	
	23102	1 Main Line Leak - City of Beaumont		14,526.75
Total for Check Number 14632:				14,526.75

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
14633	10173	California Society of Municipal Finance Officers	11/30/2023	
	300013414	2024 Membership Dues - S Molina		55.00
Total for Check Number 14633:				55.00
14634	10822	Canon Financial Services, Inc	11/30/2023	
	31588864	Contract Charge - 11/01-11/30/2023 - 851 E 6th St		238.56
	31588864	Contract Charge - 11/01-11/30/2023 - 560 Magnolia Ave		329.33
	31588864	Meter Usage - 10/01-10/31/2023		88.13
	31588864	Meter Usage - 10/01-10/31/2023		1,096.41
	31588865	Contract Charge - 11/01-11/30/2023 - 12th/Palm		235.78
	31588865	Meter Usage - 10/01-10/31/2023		81.86
Total for Check Number 14634:				2,070.07
14635	10249	CDW Government LLC	11/30/2023	
	NC46970	Annual Renewal - 2024 Cybersecurity		4,536.00
	NF71659	(3) Dell Laptops - Workstation Replacement Project		10,196.02
	NF95031	Annual License Renewal - Internet Appliance - 2024		4,840.00
Total for Check Number 14635:				19,572.02
14636	10614	Cherry Valley Automotive	11/30/2023	
	44869	Labor - Oil/Filter/Tires - Unit 32/OD 79,517		104.00
	44869	Oil/Filter/Tires - Unit 32/OD 79,517		1,221.76
Total for Check Number 14636:				1,325.76
14637	10351	Cherry Valley Nursery & Landscape Supply	11/30/2023	
	T1-0312677	3/4 Gray Rock - Temp. Parking Lot at NCRF II for Well 1		3,448.00
	T1-0312678	3/4 Gray Rock - Temp. Parking Lot at NCRF II for Well 2		3,448.00
Total for Check Number 14637:				6,896.00
14638	10016	City of Beaumont	11/30/2023	
	EP2023-0586	EP0586 - 620 Edgar Ave		655.89
	EP2023-0587	EP0587 - 212 E 10th St		810.83
	EP2023-0588	EP0588 - 304 W 6th St		655.89
	EP2023-0610	EP0610 - 5th St Pipeline Replacement Project		965.76
Total for Check Number 14638:				3,088.37
14639	10390	Dangelo Company	11/30/2023	
	S1536208.001	Compression Corp - 5th St Pipeline Replacement Project		751.36
	S1536208.001	Pipe Saddle 12X2 IP - 5th St Pipeline Replacement Project		2,826.00
	S1536952.001	Gasket Drop IN FLG 4		31.39
	S1537480.001	Coupling CTS COMP 2		1,273.45
	S1537480.001	Adapter MIP X CTS COMP 2		1,434.92
	S1537480.001	Elbow 90 CTS COMP X CTS COMP 2		2,325.95
	S1537480.001	Ball Valve Brass 1 FIP X FIP		1,498.43
	S1537480.002	8 2 Ball Corp - 5th St Pipeline Replacement Project		2,870.96
	S1537480.002	2 90 Ell - 5th St Pipeline Replacement Project		332.28
	S1537978.001	Gsk 12 Ring Fiber Non ASB - 5th St Pipeline Replacement Project		100.38
	S1538381.001	Megalug 4 DI Kit Complete EBAA - 5th St Pipeline Replacement Pro		117.57
Total for Check Number 14639:				13,562.69
14640	10942	Diamond Environmental Services LP	11/30/2023	
	0005040749	(2) Rental and Service Handicap Restroom - 11/20-12/17/2023		301.55
	0005040750	(1) Rental and Service Portable Restroom - 11/20-12/17/2023		100.28
Total for Check Number 14640:				401.83

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
14641	11194	Dudek	11/30/2023	
	202309563	Well Feasibility Study - Oct 2023		2,581.25
Total for Check Number 14641:				2,581.25
14642	10244	Fiserv Inc	11/30/2023	
	11162023	Customer Returned Check Reimbursement		20.00
Total for Check Number 14642:				20.00
14643	10337	Hilltop Geotechnical, Inc	11/30/2023	
	19799	Soils/Compaction Testing - 5th St Pipeline Replacement Project		14,460.00
Total for Check Number 14643:				14,460.00
14644	10719	HR Dynamics & Performance Management, Inc	11/30/2023	
	10272023	HR Consulting Services - Sept/Oct 2023		18,600.00
Total for Check Number 14644:				18,600.00
14645	11199	iFlow Inc	11/30/2023	
	102981	3 Hydrant Meter w/ Built-in Backflow		5,889.08
Total for Check Number 14645:				5,889.08
14646	10026	McCrometer Inc	11/30/2023	
	320737357	(1) 4 Inch Top Plate Cover - Meter Repairs		179.44
	599806	(1) Meter Repair Program (Internal Repairs & Parts)		2,130.42
	599806	(1) Meter Repair Adder, TR-16 (Indicator-Totalizer)		618.79
Total for Check Number 14646:				2,928.65
14647	11191	Noel Goetz	11/30/2023	
	3	Bee Removal from Meter Box		225.00
Total for Check Number 14647:				225.00
14648	10095	Riverside County Dept of Waste Resources	11/30/2023	
	202310000339	Remove Well 4A Roofing Material		57.71
Total for Check Number 14648:				57.71
14649	10317	Robertson's Ready Mix	11/30/2023	
	364800	2 Sack Slurry - 5th St Pipeline Replacement Project		2,443.23
Total for Check Number 14649:				2,443.23
14650	10290	San Gorgonio Pass Water Agency	11/30/2023	
	23-00278	1,175 AF @ $399 for Oct 2023		468,825.00
Total for Check Number 14650:				468,825.00
14651	10515	Springbrook Holding Company, LLC	11/30/2023	
	INV-014963	Prepaid - Springbrook Software Maint 01/2024-11/2024		29,913.95
	INV-014963	Springbrook Software Maint - December 2023		2,719.44
Total for Check Number 14651:				32,633.39
14652	10447	State Water Resources Control Board - DWOCP	11/30/2023	
	11272023	T1 Certification Fee - R Chavez		55.00
Total for Check Number 14652:				55.00

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
14653	10035	USA Blue Book	11/30/2023	
	INV00187498	(3 sets) Glass Sample Tubes - Chlorine Residual Testing		112.41
	INV00187498	(3) DPD Dispenser - Chlorine Residual Testing		773.54
Total for Check Number 14653:				885.95
14654	10385	Waterline Technologies, Inc. - PSOC	11/30/2023	
	5662160	Chlorine - Well 25		2,760.00
Total for Check Number 14654:				2,760.00
14655	10599	West Coast Technology	11/30/2023	
	0012035-IN	Annual Renewal PAC Storage 02/2024-02/2025		4,100.00
Total for Check Number 14655:				4,100.00
14656	10753	Lona Williams	11/30/2023	
	10222023	Meals Reimb - CSDA SDLA - L Williams - 10/22-10/25/2023		90.35
	10222023	Parking Reimb - CSDA SDLA - L Williams - 10/22-10/25/2023		54.00
Total for Check Number 14656:				144.35
14657	10447	State Water Resources Control Board - DWOCP	11/30/2023	
	11282023	D3 Certification Fee - E Clark OP# 51277		90.00
Total for Check Number 14657:				90.00
14658	10447	State Water Resources Control Board - DWOCP	11/30/2023	
	11302023	D3 Certification Fee - J Petruescu OP# 56040		90.00
Total for Check Number 14658:				90.00
Total for 11/30/2023:				667,814.73
		Report Total (168 checks):		2,558,862.04

Beaumont-Cherry Valley Water District
Finance and Audit Committee Meeting
December 7, 2023

Item 4d

STAFF REPORT

TO: Finance and Audit Committee

FROM: Finance and Administration Department

SUBJECT: **November 2023 Invoices Pending Approval**

Staff Recommendation

Approve the pending invoices totaling $4,339.81.

Background

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

Fiscal Impact

There is a $4,339.81 impact to the District which will be paid from the 2023 budget.

Attachment(s)

- Richards Watson Gershon Invoice #245003

Staff Report prepared by William Clayton, Finance Manager

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

CONFIDENTIAL

This material is subject to the attorney-client privilege and/or attorney work product protection, or otherwise is privileged or confidential. Do not disclose the contents hereof. Do not file with publicly-accessible records.

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

Invoice Date: November 08, 2023
Invoice Number: 245003
Matter Number: [redacted]

[redacted] GENERAL COUNSEL SERVICES

For professional services rendered through October 31, 2023

Fees	4,277.50
Costs	62.31
Total Amount Due	**$4,339.81**

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

Payroll

Timecard Proof List

Date Range: 10/01/2023 to 10/31/2023

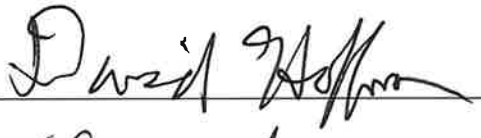
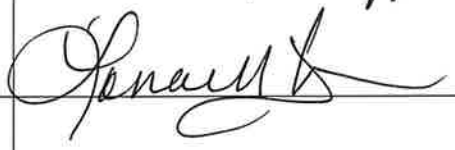
Beaumont-Cherry Valley Water District
560 Magnolia Avenue
Beaumont CA 92223
(951) 845-9581
www.bcvwd.org

Pay		Date	Per Diem		Reimbursement Cost	# of Meetings YTD
Employee No: 170 Slawson, Daniel						
San Gorgonio Pass Water Agency Meeting		10/2/2023	285.00			
CSDA - Organizational Development		10/4/2023	285.00			
CSDA - Organizational Development		10/5/2023	285.00			
Regular Board Meeting		10/11/2023	285.00			
Chamber of Commerce Breakfast		10/13/2023	285.00			
CSDA Special District Leadership Academy		10/22/2023	285.00			
CSDA Special District Leadership Academy		10/23/2023	285.00			
CSDA Special District Leadership Academy		10/24/2023	285.00			
CSDA Special District Leadership Academy		10/25/2023	285.00		151.36	
Engineering Workshop		10/26/2023	285.00			
Employee No: 170	**Total Meetings for October**	**10**	**2,850.00**	**Total Reimbursements**	**151.36**	**65**
Employee No: 178 Hoffman, David						
Finance & Audit Committee		10/5/2023	285.00			
Regular Board Meeting		10/11/2023	285.00			
Special Finance & Audit Committee		10/19/2023	285.00			
Engineering Workshop		10/26/2023	285.00			
Employee No: 178	**Total Meetings for October**	**4**	**1,140.00**	**Total Reimbursements**	**0.00**	**46**
Employee No: 179 Covington, John						
BCVWD Facilities Tour w/GM		10/6/2023	285.00			
Regular Board Meeting		10/11/2023	285.00			
Personnel Committee		10/17/2023	285.00			
WEF Water Summitt*		10/25/2023	285.00		632.73	
Engineering Workshop		10/26/2023	285.00			
*Reimbursement was for Hotel room that was charged on personal credit card						
Employee No: 179	**Total Meetings for October**	**5**	**1,425.00**	**Total Reimbursements**	**632.73**	**40**
Employee No: 193 Ramirez, Andy						
ASCE Award Dinner - MDP Line 16 Engineering Award LA Chapter Travel Day		10/1/2023	285.00			
CSDA - Organizational Development		10/4/2023	285.00			
BCVWD Facilities Tour w/GM		10/6/2023	285.00			
Ad Hoc Communications Committee		10/10/2023	285.00			
Regular Board Meeting		10/11/2023	285.00			
ACWA - Achieving Chromium 6 MCL Compliance[1]		10/11/2023	0.00			
OC Water Summit		10/13/2023	285.00		144.46	
Personnel Committee		10/17/2023	285.00			
ACWA - Exploring Impact of Illegal Marijuana Cultivation on CA Water Resources[1]		10/17/2023	0.00			
CSDA Special District Leadership Academy		10/22/2023	285.00			
CSDA Special District Leadership Academy		10/23/2023	285.00			
CSDA Special District Leadership Academy		10/24/2023	285.00			
CSDA Special District Leadership Academy**		10/25/2023	285.00		1,013.46	
**This 11th Per Diem of the month was paid mistakenly and will be corrected in period 11						
Employee No: 193	**Total Meetings for October**	**11**	**3,135.00**	**Total Reimbursements**	**1,157.92**	**48**
Employee No: 214 Williams, Lona						
Finance & Audit Committee		10/5/2023	285.00			
Ad Hoc Communications Committee		10/10/2023	285.00			
Special Finance & Audit Committee		10/19/2023	285.00			
CSDA Special District Leadership Academy		10/22/2023	285.00			
CSDA Special District Leadership Academy		10/23/2023	285.00			
CSDA Special District Leadership Academy		10/24/2023	285.00			
CSDA Special District Leadership Academy		10/25/2023	285.00		806.81	
Engineering Workshop		10/26/2023	285.00			
Employee No: 214	**Total Meetings for October**	**8**	**2,280.00**	**Total Reimbursements**	**806.81**	**68**

(1) Two meetings attended on the same day will only be paid one (1) Per Diem disbursement per Water Code Section 20201-20203

Beaumont-Cherry Valley Water District
Finance & Audit Committee Meeting
October 5, 2023
Sign-In Sheet

By signing this document, I am verifying that I have attended the meeting and am authorized to receive per diem for my attendance in accordance with District Policy.

Name	**Signature**
President David Hoffman Employee #178	
Treasurer Lona Williams Employee #214	
Alternate Covington (Alternate) Employee #179	

The stipend for this meeting will be paid on 10/12/2023

Beaumont-Cherry Valley Water District
Ad Hoc Communications Committee Meeting
October 10, 2023
Sign-In Sheet

By signing this document I am verifying that I have attended the meeting and am authorized to receive per diem for my attendance in accordance with District Policy.

Name	**Signature**
Member Andy Ramirez Employee #193	Zoom
Treasurer Lona Williams Employee #214	
David Hoffman (alternate) Employee #178	

The stipend for this meeting will be paid on 10/26/2023

Beaumont-Cherry Valley Water District
Regular Board Meeting
October 11, 2023
Sign-In Sheet

By signing this document, I am verifying that I have attended the meeting and am authorized to receive per diem for my attendance in accordance with District Policy.

Name	Signature
President David Hoffman Employee #178	
Vice President John Covington Employee #179	
Secretary Daniel Slawson Employee #170	
Treasurer Lona Williams Employee #214	
Director Andy Ramirez Employee #193	

The stipend for this meeting will be paid on 10/26/2023

Beaumont-Cherry Valley Water District

Personnel Committee Meeting
October 17, 2023
Sign-In Sheet

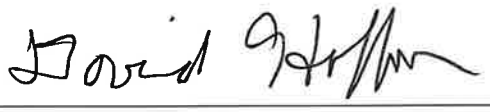
By signing this document I am verifying that I have attended the meeting and am authorized to receive per diem for my attendance in accordance with District Policy.

Name	Signature
John Covington Employee #179	
Andy Ramirez Employee #193	
Lona Williams (Alternate) Employee #214	

The stipend for this meeting will be paid on 10/26/2023

Beaumont-Cherry Valley Water District
Special Finance & Audit Committee Meeting
October 19, 2023
Sign-In Sheet

By signing this document, I am verifying that I have attended the meeting and am authorized to receive per diem for my attendance in accordance with District Policy.

Name	**Signature**
President David Hoffman Employee #178	
Treasurer Lona Williams Employee #214	
Alternate Covington (Alternate) Employee #179	

The stipend for this meeting will be paid on 10/26/2023

Beaumont-Cherry Valley Water District
Engineering Workshop
October 26, 2023
Sign-In Sheet

By signing this document, I am verifying that I have attended the meeting and am authorized to receive per diem for my attendance in accordance with District Policy.

Name	**Signature**
President David Hoffman Employee #178	
VP John Covington Employee #179	
Secretary Daniel Slawson Employee #170	
Treasurer Lona Williams Employee #214	
Director Andy Ramirez Employee #193	

The stipend for this meeting will be paid on 11/09/2023

Beaumont-Cherry Valley Water District

Record of Board Member Expenses/Claim Form for Reimbursement

(Conferences, Meetings, Travels)

Name	Director Daniel Slawson	Division 3 Member ID- Director # 170
Email (optional)		Department- Board of Directors (110)

BCVWD Meeting Type	Attended	Date	Location of Meeting	Amount
Regular Board Meeting (including Engineering Workshop)	☐			$285 *per diem per day*
Finance & Audit Committee Meeting	☐			$285 *per diem per day*
Personnel Committee Meeting	☐			$285 *per diem per day*
Ad Hoc Communications Meeting	☐			$285 *per diem per day*
Collaborative Agency Meeting (BCV-Parks Admin)	☐			$285 *per diem per day*
San Gorgonio Pass Water Alliance Meeting	☐			$285 *per diem per day*
Special Board Meeting	☐			$285 *per diem per day*
Director Training: _____	☐			$285 *per diem per day*
Other: SGPWA Meeting	☑	10-2-23	ZOOM	$285 *per diem per day*
Other: _____	☐			$285 *per diem per day*

Is this request to be paid on a meeting not listed under the current Policy? ☐ Yes ☐ No

Expenses	Dates	Details				Amount
Transportation		☐ Taxi/Rental	☐ Air	☐ Other		$
		☐ Taxi/Rental	☐ Air	☐ Other		$
Own Car		Mileage at $0.655 per mile (2023)			miles	$
Lodging		Location:				$
		Location:				$
Meals		Not to exceed $59/day; please attached receipts for each				$
Conference fees		Purpose				$
		Purpose				$
Other		Purpose				$
		Purpose				$
					Subtotal	$
					Less amount paid by company	$
Director Signature						Date 10-4-23
Approver Signature						Date

Please attach origial receipts for all listed expenses, sign the form and send to the Accounting Department. See information at the back of this form for approved Per Diems and Expenses for Board Members

Beaumont-Cherry Valley Water District

Record of Board Member Expenses/Claim Form for Reimbursement

(Conferences, Meetings, Travels)

Name	Director Daniel Slawson	Division 3 Member ID- Director # 170
Email (optional)		Department- Board of Directors (110)

BCVWD Meeting Type	Attended	Date	Location of Meeting	Amount
Regular Board Meeting (including Engineering Workshop)	☐			$285 *per diem per day*
Finance & Audit Committee Meeting	☐			$285 *per diem per day*
Personnel Committee Meeting	☐			$285 *per diem per day*
Ad Hoc Communications Meeting	☐			$285 *per diem per day*
Collaborative Agency Meeting (BCV-Parks Admin)	☐			$285 *per diem per day*
San Gorgonio Pass Water Alliance Meeting	☐			$285 *per diem per day*
Special Board Meeting	☐			$285 *per diem per day*
Director Training: CSDA Organizational D	☑	10-4-23	zoom	$285 *per diem per day*
Other:	☐			$285 *per diem per day*
Other:	☐			$285 *per diem per day*

Is this request to be paid on a meeting not listed under the current Policy? ☐ Yes ☐ No

Expenses	Dates	Details				Amount
Transportation		☐ Taxi/Rental	☐ Air	☐ Other		$
		☐ Taxi/Rental	☐ Air	☐ Other		$
Own Car		Mileage at $0.655 per mile (2023)			miles	$
Lodging		Location:				$
		Location:				$
Meals		Not to exceed $59/day; please attached receipts for each				$
Conference fees		Purpose				$
		Purpose				$
Other		Purpose				$
		Purpose				$
					Subtotal	$
					Less amount paid by company	$
Director Signature						Date 10-4-23
Approver Signature						Date

Please attach origial receipts for all listed expenses, sign the form and send to the Accounting Department. See information at the back of this form for approved Per Diems and Expenses for Board Members

Beaumont-Cherry Valley Water District

Record of Board Member Expenses/Claim Form for Reimbursement

(Conferences, Meetings, Travels)

Name	Director Daniel Slawson	Division 3 Member ID- Director # 170
Email (optional)		Department- Board of Directors (110)

BCVWD Meeting Type	Attended	Date	Location of Meeting	Amount
Regular Board Meeting (including Engineering Workshop)	☐			$285 *per diem per day*
Finance & Audit Committee Meeting	☐			$285 *per diem per day*
Personnel Committee Meeting	☐			$285 *per diem per day*
Ad Hoc Communications Meeting	☐			$285 *per diem per day*
Collaborative Agency Meeting (BCV-Parks Admin)	☐			$285 *per diem per day*
San Gorgonio Pass Water Alliance Meeting	☐			$285 *per diem per day*
Special Board Meeting	☐			$285 *per diem per day*
Director Training: CSDA Organizational D	☑	10-5-23	zoom	$285 *per diem per day*
Other:	☐			$285 *per diem per day*
Other:	☐			$285 *per diem per day*

Is this request to be paid on a meeting not listed under the current Policy? ☐ Yes ☐ No

Expenses	Dates	Details				Amount
Transportation		☐ Taxi/Rental	☐ Air	☐ Other		$
		☐ Taxi/Rental	☐ Air	☐ Other		$
Own Car		Mileage at $0.655 per mile (2023)			miles	$
Lodging		Location:				$
		Location:				$
Meals		Not to exceed $59/day; please attached receipts for each				$
Conference fees		Purpose				$
		Purpose				$
Other		Purpose				$
		Purpose				$
					Subtotal	$
					Less amount paid by company	$
Director Signature						Date 10-5-23
Approver Signature						Date

Please attach origial receipts for all listed expenses, sign the form and send to the Accounting Department. See information at the back of this form for approved Per Diems and Expenses for Board Members

S:\~Administrative\BOARD_ADMINISTRATION\FORMS\Board Reimbursement Forms

Beaumont-Cherry Valley Water District

Record of Board Member Expenses/Claim Form for Reimbursement

(Conferences, Meetings, Travels)

Name	Director Daniel Slawson	Division 3 Member ID- Director # 170
Email (optional)		Department- Board of Directors (110)

BCVWD Meeting Type	Attended	Date	Location of Meeting	Amount
Regular Board Meeting (including Engineering Workshop)	☐			$285 *per diem per day*
Finance & Audit Committee Meeting	☐			$285 *per diem per day*
Personnel Committee Meeting	☐			$285 *per diem per day*
Ad Hoc Communications Meeting	☐			$285 *per diem per day*
Collaborative Agency Meeting (BCV-Parks Admin)	☐			$285 *per diem per day*
San Gorgonio Pass Water Alliance Meeting	☐			$285 *per diem per day*
Special Board Meeting	☐			$285 *per diem per day*
Director Training: _____	☐			$285 *per diem per day*
Other: Chamber breakfast	☑	10-13-23	Noble Creek Park	$285 *per diem per day*
Other: _____	☐			$285 *per diem per day*

Is this request to be paid on a meeting not listed under the current Policy? ☐ Yes ☐ No

Expenses	Dates	Details				Amount
Transportation		☐ Taxi/Rental	☐ Air	☐ Other		$
		☐ Taxi/Rental	☐ Air	☐ Other		$
Own Car		Mileage at $0.655 per mile (2023)			miles	$
Lodging		Location:				$
		Location:				$
Meals		Not to exceed $59/day; please attached receipts for each				$
Conference fees		Purpose				$
		Purpose				$
Other		Purpose				$
		Purpose				$
					Subtotal	$
					Less amount paid by company	$
Director Signature						Date 10-16-23
Approver Signature						Date

Please attach origial receipts for all listed expenses, sign the form and send to the Accounting Department. See information at the back of this form for approved Per Diems and Expenses for Board Members

S:\~Administrative\BOARD_ADMINISTRATION\FORMS\Board Reimbursement Forms

Beaumont-Cherry Valley Water District

Record of Board Member Expenses/Claim Form for Reimbursement

(Conferences, Meetings, Travels)

Name	Director Daniel Slawson	Division 3	Member ID- Director # 170
Email (optional)		Department- Board of Directors (110)	

BCVWD Meeting Type	Attended	Date	Location of Meeting	Amount
Regular Board Meeting (including Engineering Workshop)	☐			$285 per diem per day
Finance & Audit Committee Meeting	☐			$285 per diem per day
Personnel Committee Meeting	☐			$285 per diem per day
Ad Hoc Communications Meeting	☐			$285 per diem per day
Collaborative Agency Meeting (BCV-Parks Admin)	☐			$285 per diem per day
San Gorgonio Pass Water Alliance Meeting	☐			$285 per diem per day
Special Board Meeting	☐			$285 per diem per day
Director Training:	☐			$285 per diem per day
Other: CSDA Leadership Academy	☑	10-22,23,24,25	Santa Rosa	$285 per diem per day
Other:	☐			$285 per diem per day

Is this request to be paid on a meeting not listed under the current Policy? ☐ Yes ☐ No

Expenses	Dates	Details				Amount
Transportation	10-22	☐ Taxi/Rental	☐ Air	☑ Other	Lyft	$ 19.87
	10-25	☐ Taxi/Rental	☐ Air	☑ Other	Lyft	$ 18.91
Own Car	10-22/10-25	Mileage at $0.655 per mile (2023) ~~184~~			miles	$ ~~120.52~~
Lodging		Location:				
		Location:				
Meals		Not to exceed $59/day;				
Conference fees		Purpose				
		Purpose				
Other		Purpose				
		Purpose				

To LAX one way	92.4
To Office from home	5.8
Reimbursable Mileage One Way	86.6
IRS Reimbursement Rate	0.65
Reimbursement One Way	56.29
	2
Total Mileage Reimbursement	112.58

	Subtotal	$ ~~159.30~~ $151.36
	Less amount paid by company	$
Director Signature		Date 10-26-23
Approver Signature		Date

Please attach origial receipts for all listed expenses, sign the form and send to the Accounting Department. See information at the back of this form for approved Per Diems and Expenses for Board Members

11/1/2023

S:\~Administrative\BOARD_ADMINISTRATION\FORMS\Board Reimbursement Forms

Gonzales, Erica (BCVWD)

From: Lyft Receipts <no-reply@lyftmail.com>
Sent: Sunday, October 22, 2023 9:32 AM
To: daniel slawson
Subject: Your ride with Sheila on October 22



OCTOBER 22, 2023 AT 9:10 AM

Thanks for riding with Sheila!

100% of tips go to drivers. Add a tip

Lyft fare (8.05mi, 10m 40s)	$16.07
Service Fee, includes a $0.30 Lyft California Driver Benefits Fee	$3.80

 Visa *9922 **$19.87**

The fare above includes any other Fees and Other Charges, as applicable.



Pickup 9:10 AM
2240 Airport Blvd, Santa Rosa, CA

Drop-off 9:21 AM
170 Railroad St Santa Rosa, CA

Make expensing business rides easy

Enable business profile on Lyft to make expensing rides quick and easy.

GET BUSINESS PROFILE

Favorite driver

Tip driver

Find lost item

Request review

To protect against unauthorized behavior, you may see an authorization hold on your bank statement. This is to verify your payment method and will not be charged.

Help Center

Receipt #1871257626740558080

We never share your address with your driver after a ride.
Learn more about our commitment to safety.

© OpenStreetMap

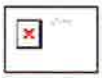
© 2023 Lyft, Inc.
548 Market St., P.O. Box 68514
San Francisco, CA 94104
CPUC ID No. TCP0032513 - P

Work at Lyft
Become a Driver



Gonzales, Erica (BCVWD)

From: Lyft Receipts <no-reply@lyftmail.com>
Sent: Wednesday, October 25, 2023 12:43 PM
To: daniel slawson
Subject: Your ride with ROBIN on October 25



OCTOBER 25, 2023 AT 12:07 PM

Thanks for riding with ROBIN!

100% of tips go to drivers. Add a tip

Lyft fare (8.15mi, 12m 55s)	$15.11
Service Fee, includes a $0.30 Lyft California Driver Benefits Fee	$3.80

Visa *9922 **$18.91**

The fare above includes any other Fees and Other Charges, as applicable.



Pickup 12:07 PM
170 Railroad St Santa Rosa, CA

Drop-off 12:20 PM
2240 Airport Blvd, Santa Rosa, CA

Make expensing business rides easy

1

Enable business profile on Lyft to make expensing rides quick and easy.

GET BUSINESS PROFILE

[redacted]

Favorite driver

Tip driver

Find lost item

Request review

To protect against unauthorized behavior, you may see an authorization hold on your bank statement. This is to verify your payment method and will not be charged.

Help Center

Receipt #1872418311014189416

We never share your address with your driver after a ride.
Learn more about our commitment to safety.

© OpenStreetMap

© 2023 Lyft, Inc.
548 Market St., P.O. Box 68514
San Francisco, CA 94104
CPUC ID No. TCP0032513 - P

Work at Lyft
Become a Driver

Google Maps [redacted] Drive 5.8 miles, 11 m[redacted]

[redacted] Ave, Beaumont, CA 92223



[redacted]

Beaumont, CA 92223

Get on I-10 [redacted]

5 min (1.5 mi)

1. Head west [redacted]

367 ft

2. Turn right at the 1st cross street onto Jones Way

200 ft

3. Turn right at the 1st cross street onto Palmer Ave

0.9 mi

4. Turn left onto Cherry Valley Blvd/Tukwet Canyon Pkwy

0.3 mi

5. Turn right to merge onto I-10 E toward Beaumont

0.2 mi

Continue on I-10 E to Beaumont. Take exit 93 from I-10 E

4 min (3.7 mi)

6. Merge onto I-10 E

3.1 mi

7. Take exit 93 for 6th Street

0.6 mi

Follow W 6th St to Magnolia Ave

3 min (0.7 mi)

↑ 8. Continue onto W 6th St

0.6 mi

↱ 9. Turn right onto Magnolia Ave

ⓘ Pass by Wells Fargo Bank (on the right)

ⓘ Destination will be on the left

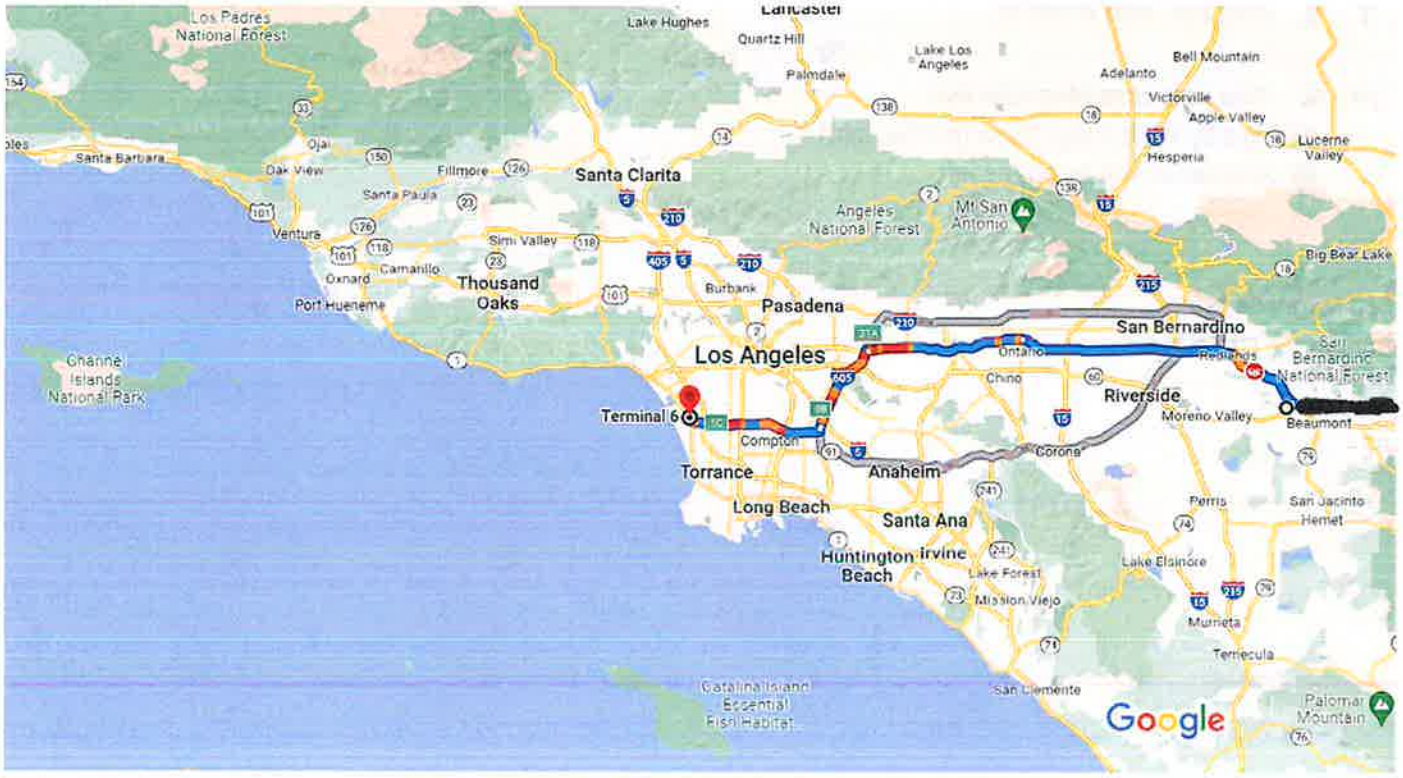
246 ft

560 Magnolia Ave
Beaumont, CA 92223

[redacted]

Google Maps [redacted] Drive 92.4 miles, 2 hr 8 m[redacted]

Terminal 6, 600 World Way, Los Angeles, CA 90045



Map data ©2023 Google 10 mi

[redacted]

Beaumont, CA 92223

Get on I-10 W I [redacted] Cherry Valley Blvd

5 min (1.6 mi)

1. Head wes[redacted]

367 ft

2. Turn right at the 1st cross street onto Jones Way

200 ft

3. Turn right at the 1st cross street onto Palmer Ave

0.9 mi

4. Turn left onto Cherry Valley Blvd/Tukwet Canyon Pkwy

Continue to follow Cherry Valley Blvd

0.4 mi

5. Turn left to merge onto I-10 W toward Redlands

0.3 mi

Follow I-10 W, I-605 S and I-105 W to CA-1 N/S Sepulveda Blvd in Los Angeles. Take exit 1C from I-105 W

1 hr 26 min (88.9 mi)

6. Merge onto I-10 W

38.2 mi

7. Keep left to stay on I-10 W

⚠ Parts of this road may be closed at certain times or days

20.7 mi

8. Use the right 2 lanes to take exit 31A to merge onto I-605 S

12.2 mi

9. Use the right 2 lanes to take exit 9B for I-105 W/Imperial Hwy

0.2 mi

10. Keep left, follow signs for Interstate 105 W and merge onto I-105 W

17.3 mi

11. Use the right 2 lanes to take exit 1C for CA-1 N/Sepulveda Bl N toward Lax Arpt

0.4 mi

Continue on CA-1 N/S Sepulveda Blvd. Drive to World Way

11 min (1.9 mi)

12. Merge onto CA-1 N/S Sepulveda Blvd

0.6 mi

13. Use the right 2 lanes to take the Century Blvd exit

0.4 mi

14. Keep right and merge onto World Way

0.6 mi

15. Turn left toward West Way

344 ft

16. Continue onto West Way

0.1 mi

17. Use any lane to turn left onto World Way

0.2 mi

Terminal 6

600 World Way, Los Angeles, CA 90045

Beaumont-Cherry Valley Water District

Record of Board Member Expenses/Claim Form for Reimbursement

(Conferences, Meetings, Travels)

Name	Director John Covington	Division 4 Member ID- Director # 179
Email (optional)		Department- Board of Directors (110)

BCVWD Meeting Type	Attended	Date	Location of Meeting	Amount
Regular Board Meeting (including Engineering Workshop)	☐			$285 *per diem per day*
Finance & Audit Committee Meeting	☐			$285 *per diem per day*
Personnel Committee Meeting	☐			$285 *per diem per day*
Ad Hoc Communications Meeting	☐			$285 *per diem per day*
Collaborative Agency Meeting (BCV-Parks Admin)	☐			$285 *per diem per day*
San Gorgonio Pass Water Alliance Meeting	☐			$285 *per diem per day*
Special Board Meeting	☐			$285 *per diem per day*
Director Training: Paid in Previous Month	☐			$285 *per diem per day*
Other: City of Bmt State of the City	☑	9.28.2023	Tukwet Golf	$285 *per diem per day*
Other: Tour District Facilities	☑	10.6.2023	District Residences/properties	$285 *per diem per day*

Is this request to be paid on a meeting not listed under the current Policy? ☐ Yes ■ No

Expenses	Dates	Details				Amount
Transportation		☐ Taxi/Rental	☐ Air	☐ Other		$
		☐ Taxi/Rental	☐ Air	☐ Other		$
Own Car		Mileage at $0.655 per mile (2023)			miles	$
Lodging		Location:				$
		Location:				$
Meals		Not to exceed $59/day; please attached receipts for each				$
Conference fees		Purpose				$
		Purpose				$
Other		Purpose				$
		Purpose				$
					Subtotal	$ 570.00
					Less amount paid by company	$ 0

Director Signature John Covington	Date 10.09.2023
Approver Signature	Date

Please attach origial receipts for all listed expenses, sign the form and send to the Accounting Department. See information at the back of this form for approved Per Diems and Expenses for Board Members

Beaumont-Cherry Valley Water District

Record of Board Member Expenses/Claim Form for Reimbursement

(Conferences, Meetings, Travels)

Name	Director John Covington	Division 4 Member ID- Director # 179
Email (optional)		Department- Board of Directors (110)

BCVWD Meeting Type	Attended	Date	Location of Meeting	Amount
Regular Board Meeting (including Engineering Workshop)	☐			$285 *per diem per day*
Finance & Audit Committee Meeting	☐			$285 *per diem per day*
Personnel Committee Meeting	☐			$285 *per diem per day*
Ad Hoc Communications Meeting	☐			$285 *per diem per day*
Collaborative Agency Meeting (BCV-Parks Admin)	☐			$285 *per diem per day*
San Gorgonio Pass Water Alliance Meeting	☐			$285 *per diem per day*
Special Board Meeting	☐			$285 *per diem per day*
Director Training: _____	☐			$285 *per diem per day*
Other: WEF Water Summit	☑	10.25.2024	Sacramento CA	$285 *per diem per day*
Other: _____	☐			$285 *per diem per day*

Is this request to be paid on a meeting not listed under the current Policy? ☐ Yes ■ No

Expenses	Dates	Details				Amount
Transportation		☐ Taxi/Rental	☐ Air	☐ Other		$
		☐ Taxi/Rental	☐ Air	☐ Other		$
Own Car		Mileage at $0.655 per mile (2023)			miles	$
Lodging		Location: Kimpton Sawyer Hotel (Sacramento)				$ 632.73
		Location:				$
Meals		Not to exceed $59/day; please attached receipts for each				$
Conference fees		Purpose				$
		Purpose				$
Other	10.24.2023	Purpose	1 day of per diem (defer to 457 plan)			$ 285.00
		Purpose				$
					Subtotal	$ 917.73
					Less amount paid by company	$

Director Signature	John Covington	Date 10.26.2023
Approver Signature		Date

Please attach origial receipts for all listed expenses, sign the form and send to the Accounting Department. See information at the back of this form for approved Per Diems and Expenses for Board Members

11/1/2023

KIMPTON

THE SAWYER

John Covington
560 Magnolia Ave
Beaumont 92223
United States

Room	0604
Arrival	10-24-23
Departure	10-26-23
Folio	
Cashier	
Page	1 of 1

Date	Description	Charges	Credits
10-24-23	*Accommodation	269.00	
10-24-23	City Occupancy Tax - 12%	32.28	
10-24-23	Tourism Fee - 1.195%	3.21	
10-24-23	Sacramento Tourism Assessment 3%	8.07	
10-25-23	*Accommodation	269.00	
10-25-23	City Occupancy Tax - 12%	32.28	
10-25-23	Tourism Fee - 1.195%	3.21	
10-25-23	Sacramento Tourism Assessment 3%	8.07	
10-26-23	Mini-Bar - Bev. Non-Alcohol	7.00	
10-26-23	State Sales Tax - 8.75%	0.61	
	Total Charges	632.73	
	Total Credits		0.00
	Balance		**632.73**

Thank you for staying with us at The Kimpton Sawyer Hotel!

500 J Street, Sacramento, CA 95814
Phone: 916.545.7100
Reservations: 877-678-6255
www.sawyerhotel.com

KIMPTON

THE SAWYER

John Covington
560 Magnolia Ave
Beaumont 92223
United States

Room	0604
Arrival	10-24-23
Departure	10-26-23
Folio	
Cashier	222
Page	1 of 1

Date	Description	Charges	Credits
10-24-23	*Accommodation	269.00	
10-24-23	City Occupancy Tax - 12%	32.28	
10-24-23	Tourism Fee - 1.195%	3.21	
10-24-23	Sacramento Tourism Assessment 3%	8.07	
10-25-23	*Accommodation	269.00	
10-25-23	City Occupancy Tax - 12%	32.28	
10-25-23	Tourism Fee - 1.195%	3.21	
10-25-23	Sacramento Tourism Assessment 3%	8.07	
10-26-23	Mini-Bar - Bev. Non-Alcohol	7.00	
10-26-23	State Sales Tax - 8.75%	0.61	
10-26-23	Visa XXXXXXXXXXXX9806 XX/XX		632.73

Total Charges	632.73	
Total Credits		632.73
Balance		**0.00**

Thank you for staying with us at The Kimpton Sawyer Hotel!

500 J Street, Sacramento, CA 95814
Phone: 916.545.7100
Reservations: 877-678-6255
www.sawyerhotel.com

Beaumont-Cherry Valley Water District

Record of Board Member Expenses/Claim Form for Reimbursement

(Conferences, Meetings, Travels)

Name	Director Andy Ramirez	Division 1 Member ID- Director # 193
Email (optional)		Department- Board of Directors (110)

BCVWD Meeting Type	Attended	Date	Location of Meeting	Amount
Regular Board Meeting (including Engineering Workshop)	☐			$285 *per diem per day*
Finance & Audit Committee Meeting	☐			$285 *per diem per day*
Personnel Committee Meeting	☐			$285 *per diem per day*
Ad Hoc Communications Meeting	☐			$285 *per diem per day*
Collaborative Agency Meeting (BCV-Parks Admin)	☐			$285 *per diem per day*
San Gorgonio Pass Water Alliance Meeting	☐			$285 *per diem per day*
Special Board Meeting	☐			$285 *per diem per day*
Director Training: ~~Riv Co Water Task Force~~	☑	~~9/15~~	Online	$285 *per diem per day*
Other: ~~ACWA Eminent Domain for Water Infrastructure~~	☑	~~9/27~~	online	$285 *per diem per day*
Other: ASCE award	☑	~~9/30~~ 10/1	Newport Beach and travel back	$285 *per diem per day*

Is this request to be paid on a meeting not listed under the current Policy? ☐ Yes ☐ No

Expenses	Dates	Details				Amount
Transportation		☐ Taxi/Rental	☐ Air	☐ Other		$
		☐ Taxi/Rental	☐ Air	☐ Other		$
Own Car	9/30-10/1	eage at $0.655 per mile (2023)			miles 156	102.18
Lodging		Location:				$
		Location:				$
Meals	10/1	Not to exceed $59/day; please attached receipts for ~~each~~				$
Conference fees		Purpose				$
		Purpose				$
Other		Purpose				$
		Purpose				$
					Subtotal	$
					Less amount paid by company	$
Director ~~Signature~~						Date 10/1
Approver Signature						Date

Please attach origial receipts for all listed expenses, sign the form and send to the Accounting Department. See information at the back of this form for approved Per Diems and Expenses for Board Members

Beaumont-Cherry Valley Water District

Record of Board Member Expenses/Claim Form for Reimbursement

(Conferences, Meetings, Travels)

Name	Director Andy Ramirez	Division 1 Member ID- Director # 193
Email (optional)		Department- Board of Directors (110)

BCVWD Meeting Type	Attended	Date	Location of Meeting	Amount
Regular Board Meeting (including Engineering Workshop)	☐			$285 *per diem per day*
Finance & Audit Committee Meeting	☐			$285 *per diem per day*
Personnel Committee Meeting	☐			$285 *per diem per day*
Ad Hoc Communications Meeting	☐			$285 *per diem per day*
Collaborative Agency Meeting (BCV-Parks Admin)	☐			$285 *per diem per day*
San Gorgonio Pass Water Alliance Meeting	☐			$285 *per diem per day*
Special Board Meeting	☐			$285 *per diem per day*
Director Training: _____	☐	10/06		$285 *per diem per day*
Other: BCVWD Facilities Visit	☑	10/7 XXXXX	Beaumont	$285 *per diem per day*
Other: CSDA - Organizational Development	☑	10/4	Online	$285 *per diem per day*

Is this request to be paid on a meeting not listed under the current Policy? ☐ Yes ☐ No

Expenses	Dates	Details				Amount
Transportation		☐ Taxi/Rental	☐ Air	☐ Other		$
		☐ Taxi/Rental	☐ Air	☐ Other		$
Own Car		Mileage at $0.655 per mile (2023)			miles	$
Lodging		Location:				$
		Location:				$
Meals		Not to exceed $59/day; please attached receipts for each				$
Conference fees		Purpose				$
		Purpose				$
Other		Purpose				$
		Purpose				$
					Subtotal	$
					Less amount paid by company	$
Director Signature						Date 10/7/23
Approver Signature						Date

Please attach origial receipts for all listed expenses, sign the form and send to the Accounting Department. See information at the back of this form for approved Per Diems and Expenses for Board Members

Beaumont-Cherry Valley Water District

Record of Board Member Expenses/Claim Form for Reimbursement

(Conferences, Meetings, Travels)

Name	Director Andy Ramirez	Division 1 Member ID- Director # 193
Email (optional)		Department- Board of Directors (110)

BCVWD Meeting Type	Attended	Date	Location of Meeting	Amount
Regular Board Meeting (including Engineering Workshop)	☑	~~10/12~~ 10/11/2023	BCVWD	$285 *per diem per day*
Finance & Audit Committee Meeting	☐			$285 *per diem per day*
Personnel Committee Meeting	☐			$285 *per diem per day*
Ad Hoc Communications Meeting	☑	10/10	BCVWD	$285 *per diem per day*
Collaborative Agency Meeting (BCV-Parks Admin)	☐			$285 *per diem per day*
San Gorgonio Pass Water Alliance Meeting	☐			$285 *per diem per day*
Special Board Meeting	☐			$285 *per diem per day*
Director Training: OC Water Summit	☑	10/13	Westin Costa Mesa, CA	$285 *per diem per day*
Other: Acwa - Achieving Cr6 MCL Compliance	☑	10/11	Zoom	$285 *per diem per day*
Other: No Credit Same Day as Board Meeting	☐			$285 *per diem per day*

Is this request to be paid on a meeting not listed under the current Policy? ☐ Yes ☐ No

Expenses	Dates	Details				Amount
Transportation		☐ Taxi/Rental	☐ Air	☐ Other		$
		☐ Taxi/Rental	☐ Air	☐ Other		$
Own Car		Mileage at $0.655 per mile (2023) 140			miles	$ 91.70
Lodging		Location:				$
		Location:				$
Meals	10/12-10/13	Not to exceed $59/day; please attached receipts for each				$
Conference fees		Purpose				$
		Purpose				$
Other		Purpose	10/12 meals			$ 48
		Purpose	10/13			$ 6.33
					Subtotal	$
					Less amount paid by company	$
Director Signature						Date 10/13/23
Approver Signature						Date

Please attach origial receipts for all listed expenses, sign the form and send to the Accounting Department. See information at the back of this form for approved Per Diems and Expenses for Board Members

Beaumont-Cherry Valley Water District

Record of Board Member Expenses/Claim Form for Reimbursement

(Conferences, Meetings, Travels)

Name	Director Andy Ramirez	Division 1	Member ID- Director # 193
Email (optional)		Department- Board of Directors (110)	

BCVWD Meeting Type	Attended	Date	Location of Meeting	Amount
Regular Board Meeting (including Engineering Workshop)	☑	10/12	BCVWD	$285 *per diem per day*
Finance & Audit Committee Meeting	☐			$285 *per diem per day*
Personnel Committee Meeting	☐			$285 *per diem per day*
Ad Hoc Communications Meeting	☑	10/10	BCVWD	$285 *per diem per day*
Collaborative Agency Meeting (BCV-Parks Admin)	☐			$285 *per diem per day*
San Gorgonio Pass Water Alliance Meeting	☐			$285 *per diem per day*
Special Board Meeting	☐			$285 *per diem per day*
Director Training: OC Water Summit	☑	10/13	Westin Costa Mesa, CA	$285 *per diem per day*
Other: Acwa - Achieving Cr6 MCL Compliance	☑	10/11	Zoom	$285 *per diem per day*
Other:	☐			$285 *per diem per day*

Is this request to be paid on a meeting not listed under the current Policy? ☐ Yes ☐ No

Expenses	Dates	Details				Amount
Transportation		☐ Taxi/Rental	☐ Air	☐ Other		$
		☐ Taxi/Rental	☐ Air	☐ Other		$
Own Car		Mileage at $0.655 per mile (2023) 140			miles	$ 91.70
Lodging		Location:				$
		Location:				$
Meals	10/12-10/13	Not to exceed $59				$
Conference fees		Purpose				$
		Purpose				$
Other		Purpose	10/12 meals			$ 48
		Purpose	10/13			$ 6.33
					Subtotal	$
					Less amount paid by company	$
Director Signature						Date 10/13/23
Approver Signature						Date

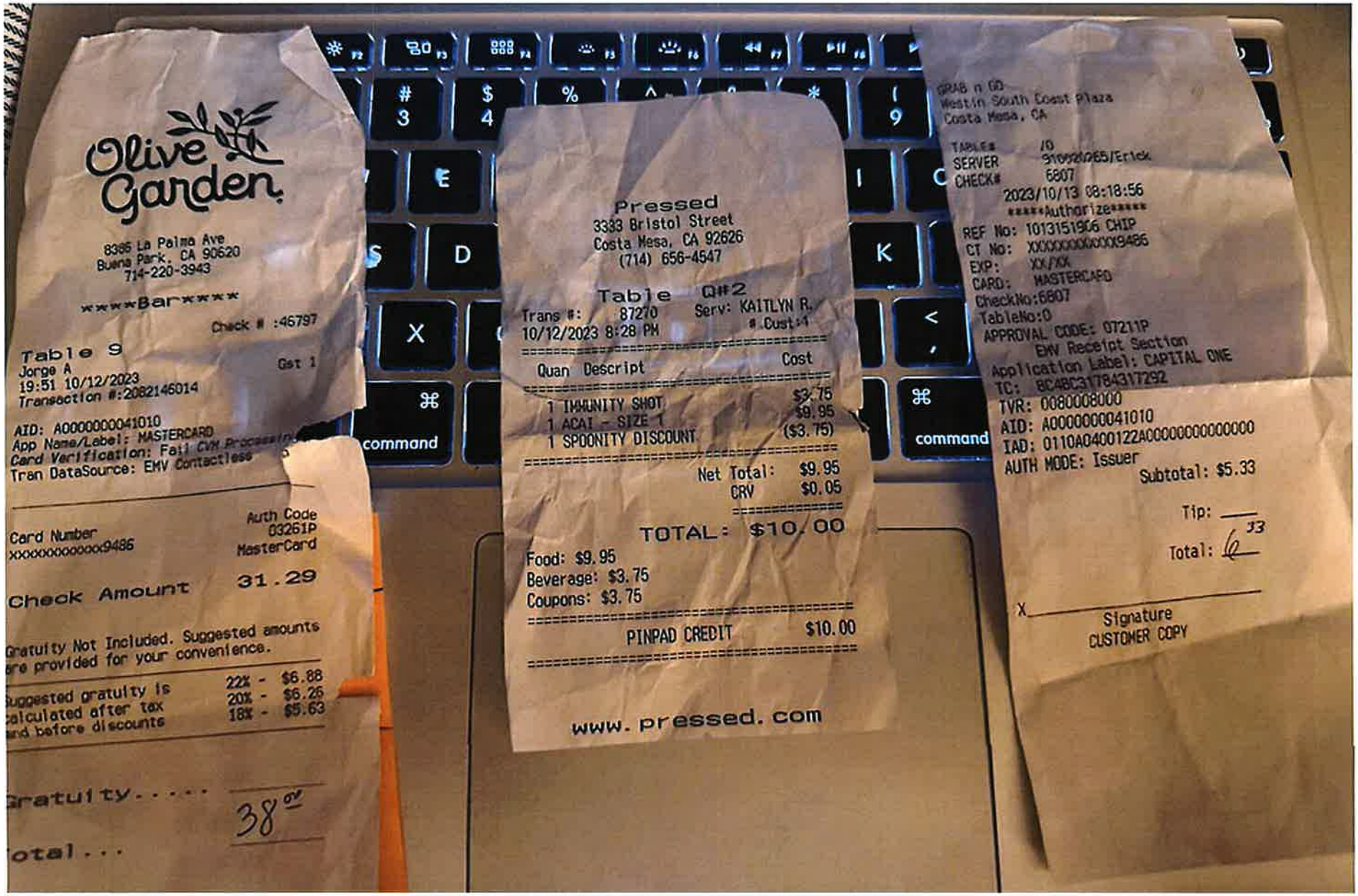
Home to Conference	72.3
Home to Office	3.5
Miles One Way	68.8
Total Reimbursable Miles	**137.6**
IRS Reimbursement	0.655
Total Mileage Reimbursement	**$90.13**

Please attach origial receipts for all listed expenses, sign the form and se
approved Per Diems and Expenses for Board Members

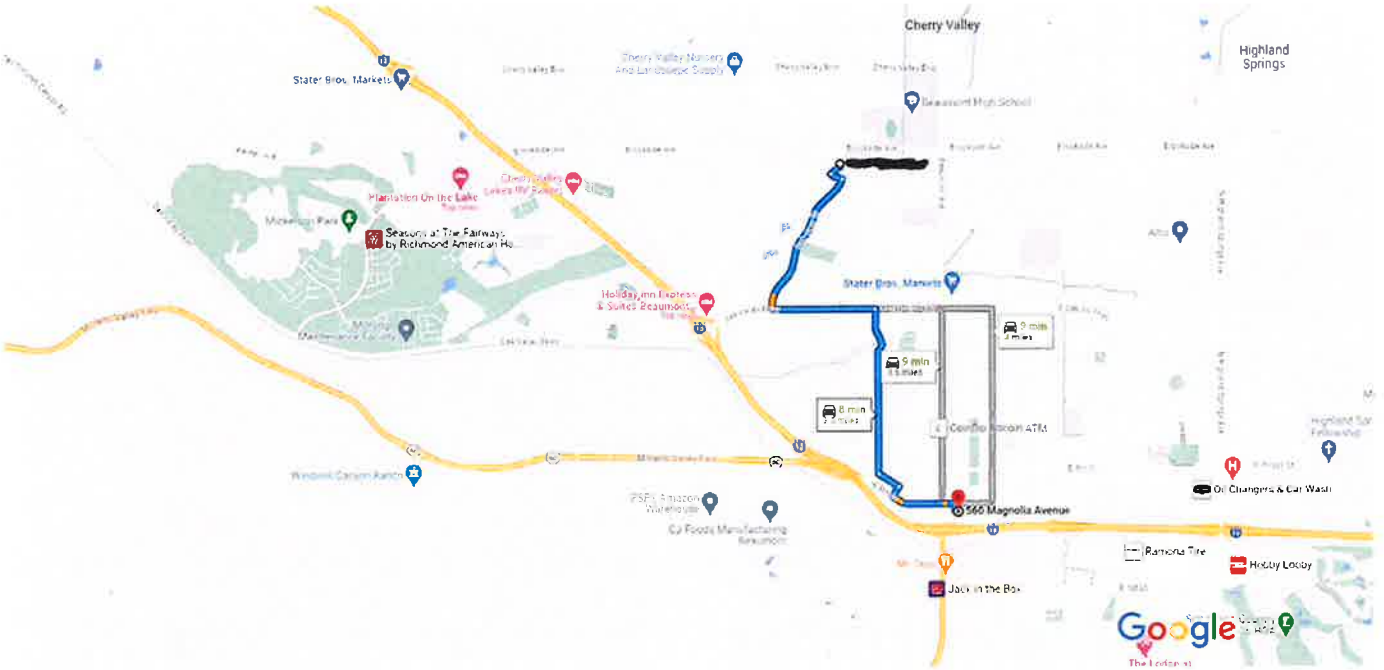
Total Mileage Reimbursement	**$90.13**
Total Meal Reimbursement	**54.33**
Total Reimbursement	**$144.46**

10/17/2023

S:\~Administrative\BOARD_ADMINISTRATION\FORMS\Board Reimbursement Forms


Olive Garden
8385 La Palma Ave
Buena Park, CA 90620
714-220-3943
****Bar****
Check # :46797
Table 9
Jorge A
19:51 10/12/2023
Transaction #:2082146014
Gst 1
AID: A0000000041010
App Name/Label: MASTERCARD
Card Verification: Fail CVM Processing
Tran DataSource: EMV Contactless
Card Number
xxxxxxxxxxxx9486
Auth Code
03261P
MasterCard
Check Amount 31.29
Gratuity Not Included. Suggested amounts are provided for your convenience.
Suggested gratuity is calculated after tax and before discounts
22% - $6.88
20% - $6.26
18% - $5.63
Gratuity.....
38.00
Total...
Pressed
3333 Bristol Street
Costa Mesa, CA 92626
(714) 656-4547
Table Q#2
Trans #: 87270
Serv: KAITLYN R.
10/12/2023 8:28 PM
#Cust:1
Quan Descript Cost
1 IMMUNITY SHOT $3.75
1 ACAI - SIZE 1 $9.95
1 SPOONITY DISCOUNT ($3.75)
Net Total: $9.95
CRV $0.05
TOTAL: $10.00
Food: $9.95
Beverage: $3.75
Coupons: $3.75
PINPAD CREDIT $10.00
www.pressed.com
GRAB n GO
Westin South Coast Plaza
Costa Mesa, CA
TABLE# /0
SERVER 910020265/Erick
CHECK# 6807
2023/10/13 08:18:56
*****Authorize*****
REF No: 1013151906 CHIP
CT No: XXXXXXXXXXXX9486
EXP: XX/XX
CARD: MASTERCARD
CheckNo:6807
TableNo:0
APPROVAL CODE: 07211P
EMV Receipt Section
Application Label: CAPITAL ONE
TC: 8C4BC31784317292
TVR: 0080008000
AID: A0000000041010
IAD: 0110A0400122A00000000000000
AUTH MODE: Issuer
Subtotal: $5.33
Tip:
Total: 6.33
X
Signature
CUSTOMER COPY

Google Maps [redacted]CA 92223 to 560 Magnolia Ave, Beaumont, CA 92223 Drive 3.5 miles, 8 min



Map data ©2023 Google 2000 ft

[redacted]
Beaumont, CA 92223

Take Golf Ave to Oak View Dr

49 sec (0.2 mi)

1. Head west [redacted] toward Golf Ave

397 ft

2. Turn left ont [redacted] Ave

407 ft

Continue on Oak View Dr to Beaumont

3 min (1.6 mi)

3. Turn right at the 1st cross street onto Oak View Dr

0.9 mi

4. Turn left onto Oak Valley Pkwy/W Oak Vly Pkwy

0.6 mi

Continue on Elm Ave to W 6th St

3 min (1.3 mi)

5. Turn right onto Elm Ave

1.1 mi

6. Turn left onto W 7th St

0.2 mi

7. Turn right onto Egan Ave

384 ft

8. Turn left at the 1st cross street onto W 6th St

1 min (0.4 mi)

9. Turn right onto Magnolia Ave

Pass by Wells Fargo Bank (on the right)

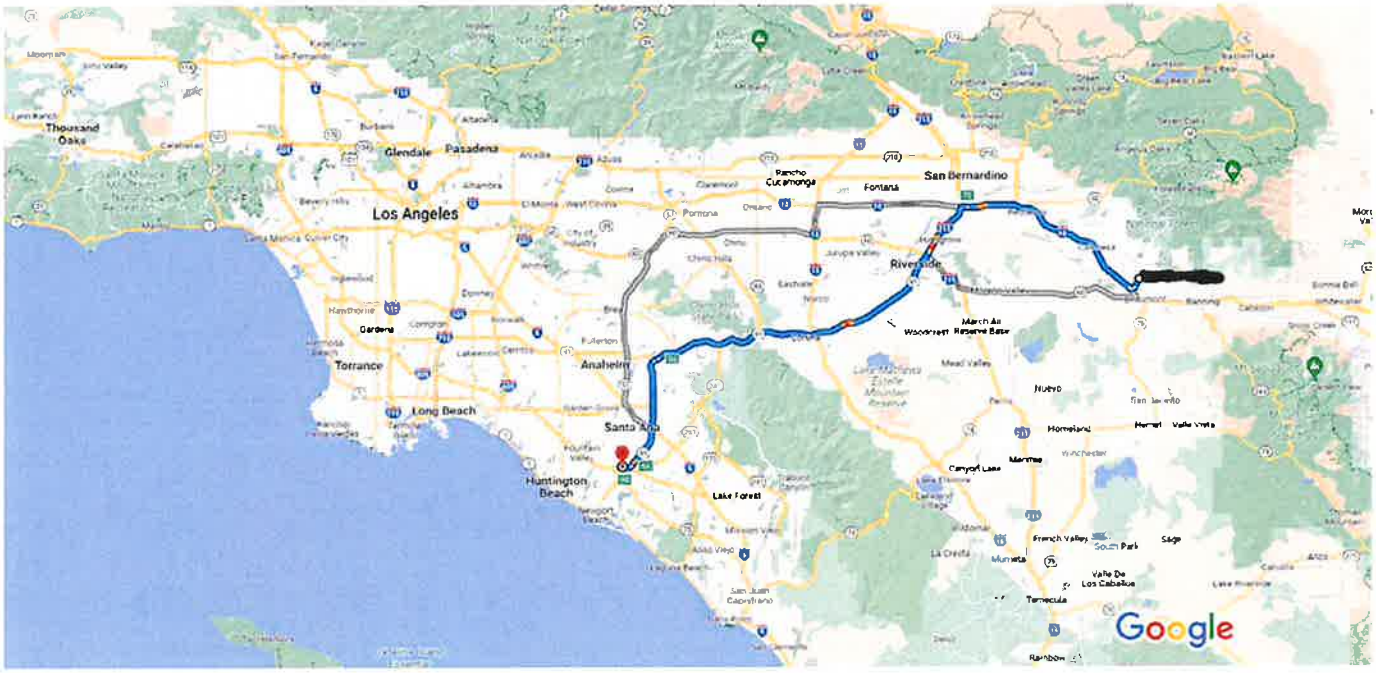
Destination will be on the left

39 sec (246 ft)

560 Magnolia Ave
Beaumont, CA 92223

Google Maps

[redacted]D [redacted]Drive 72.3 miles, 1 hr 17 m[redacted]
[redacted]th Coast Plaza, Costa Mesa, 686 Anton Blvd, Costa Mesa, CA 92626



Map data ©2023 Google 5 mi

[redacted]
Beaumont, CA 92223

Get on I-10 W/Redlands Fwy in Beaumont from Oak View Dr and Oak Valley Pkwy/W Oak Vly Pkwy

4 min (1.7 mi)

1. Head wes[redacted]Dr toward Golf Ave

397 ft

2. Turn left onto Golf Ave

407 ft

3. Turn right at the 1st cross street onto Oak View Dr

0.9 mi

4. Turn right onto Oak Valley Pkwy/W Oak Vly Pkwy

0.4 mi

5. Turn right to merge onto I-10 W/Redlands Fwy toward Redlands

0.2 mi

Continue on I-10 W/Redlands Fwy. Take CA-91 W and CA-55 S to Bristol St in Costa Mesa. Take exit 6A from CA-55 S

1 hr 6 min (70.4 mi)

6. Merge onto I-10 W/Redlands Fwy

19.6 mi

7. Use the right 2 lanes to take exit 72 to merge onto I-215 S toward Riverside

6.2 mi

8. Continue onto CA-91 W/State Rte 91 W (signs for Riverside/Beach Cities)

Pass by AutoZone Auto Parts (on the left in 5.2 mi)

15.5 mi

9. Keep right to continue on CA-91 W

16.1 mi

10. Use the left 2 lanes to take exit 34 for CA-55 S toward Newport Beach

0.5 mi

11. Continue onto CA-55 S

11.4 mi

12. Use the right lane to take exit 6A for I-405 N toward Long Beach

⚠ May be closed at certain times or days

0.7 mi

13. Use the right lane to continue on Exit 9B and follow signs for Bristol St

⚠ Parts of this road may be closed at certain times or days

0.3 mi

Drive to Anton Blvd

1 min (0.3 mi)

14. Use the right lane to turn right onto Bristol St

397 ft

15. Turn right onto Anton Blvd

0.1 mi

16. Make a U-turn at Park Center Dr

Destination will be on the right

269 ft

The Westin South Coast Plaza, Costa Mesa
686 Anton Blvd, Costa Mesa, CA 92626

Beaumont-Cherry Valley Water District

Record of Board Member Expenses/Claim Form for Reimbursement

(Conferences, Meetings, Travels)

Name	Director Andy Ramirez	Division 1 Member ID- Director # 193
Email (optional)		Department- Board of Directors (110)

BCVWD Meeting Type	Attended	Date	Location of Meeting	Amount
Regular Board Meeting (including Engineering Workshop)	☐			$285 *per diem per day*
Finance & Audit Committee Meeting	☐			$285 *per diem per day*
Personnel Committee Meeting	☐			$285 *per diem per day*
Ad Hoc Communications Meeting	☐			$285 *per diem per day*
Collaborative Agency Meeting (BCV-Parks Admin)	☐			$285 *per diem per day*
San Gorgonio Pass Water Alliance Meeting	☐			$285 *per diem per day*
Special Board Meeting	☐			$285 *per diem per day*
Director Training: _____	☐			$285 *per diem per day*
Other: ACWA - _____	☐			$285 *per diem per day*
Other: Exploring Impact Illegal Marijuana Cultivation on CA Water Resources _____	☑	10/17	Zoom	$285 *per diem per day*

Is this request to be paid on a meeting not listed under the current Policy? ☐ Yes ☐ No

Expenses	Dates	Details				Amount
Transportation		☐ Taxi/Rental	☐ Air	☐ Other		$
		☐ Taxi/Rental	☐ Air	☐ Other		$
Own Car		Mileage at $0.655 per mile (2023)			miles	$
Lodging		Location:				$
		Location:				$
Meals		Not to exceed $59/day; please attached receipts for each				$
Conference fees		Purpose				$
		Purpose				$
Other		Purpose				$
		Purpose				$
					Subtotal	$
					Less amount paid by company	$
Director Signature						Date 10/21/23
Approver Signature						Date

Please attach origial receipts for all listed expenses, sign the form and send to the Accounting Department. See information at the back of this form for approved Per Diems and Expenses for Board Members

Beaumont-Cherry Valley Water District

Record of Board Member Expenses/Claim Form for Reimbursement

(Conferences, Meetings, Travels)

Name	Director Andy Ramirez	Division 1 Member ID- Director # 193
Email (optional)		Department- Board of Directors (110)

BCVWD Meeting Type	Attended	Date	Location of Meeting	Amount
Regular Board Meeting (including Engineering Workshop)	☐			$285 *per diem per day*
Finance & Audit Committee Meeting	☐			$285 *per diem per day*
Personnel Committee Meeting	☐			$285 *per diem per day*
Ad Hoc Communications Meeting	☐			$285 *per diem per day*
Collaborative Agency Meeting (BCV-Parks Admin)	☐			$285 *per diem per day*
San Gorgonio Pass Water Alliance Meeting	☐			$285 *per diem per day*
Special Board Meeting	☐			$285 *per diem per day*
Director Training: _____	☐			$285 *per diem per day*
Other: CSDA Leadership Academy	☑	10/22-25	Sonoma, CA	$285 *per diem per day*
Other: _____	☐			$285 *per diem per day*

Is this request to be paid on a meeting not listed under the current Policy? ☐ Yes ☐ No

Expenses	Dates	Details				Amount
Transportation	10/22-25	☑ Taxi/Rental	☐ Air	☐ Other	Thrifty Car	$ 654.52
	10/22, 10/25	☐ Taxi/Rental	☑ Air	☐ Other	United bags $25, $49.50	$ 74.50
Own Car	10/22-25	Mileage at $0.655 per mile (2023)	80 miles			$ 52.44
Lodging		Location:				$
		Location:				$
Meals	10/22-25	Not to exceed $59/day; please attached receipts for each				$ 137.99
Conference fees		Purpose				$
		Purpose				$
Other		Purpose				$
	10/22-25	Purpose	Airport Parking			$ 96
					Subtotal	$
					Less amount paid by company	$

Director Signature	Date 10/26/23
Approver Signature	Date

Please attach origial receipts for all listed expenses, sign the form and send to the Accounting Department. See information at the back of this form for approved Per Diems and Expenses for Board Members

Beaumont-Cherry Valley Water District

Record of Board Member Expenses/Claim Form for Reimbursement

(Conferences, Meetings, Travels)

Name	Director Andy Ramirez	Division 1	Member ID- Director # 193
Email (optional)		Department- Board of Directors (110)	

BCVWD Meeting Type	Attended	Date	Location of Meeting	Amount
Regular Board Meeting (including Engineering Workshop)	☐			$285 per diem per day
Finance & Audit Committee Meeting	☐			$285 per diem per day
Personnel Committee Meeting	☐			$285 per diem per day
Ad Hoc Communications Meeting	☐			$285 per diem per day
Collaborative Agency Meeting (BCV-Parks Admin)	☐			$285 per diem per day
San Gorgonio Pass Water Alliance Meeting	☐			$285 per diem per day
Special Board Meeting	☐			$285 per diem per day
Director Training: _____	☐			$285 per diem per day
Other: CSDA Leadership Academy	☑	10/22-25	Sonoma, CA	$285 per diem per day
Other: _____	☐			$285 per diem per day

Is this request to be paid on a meeting not listed under the current Policy? ☐ Yes ☐ No

Expenses	Dates	Details				Amount
Transportation	10/22-25	☑ Taxi/Rental	☐ Air	☐ Other	Thrifty Car	$ 654.52
	10/22, 10/25	☐ Taxi/Rental	☑ Air	☐ Other	United bags $25, $49.50	$ 74.50
Own Car	10/22-25	Mileage at $0.655 per mile (2023) ~~80~~ 73			miles	$ ~~52.44~~ 47.45
Lodging		Location:				$
		Location:				$
Meals	10/22-25	Not to exceed $59/day; please attached receipts for each				$ ~~137.99~~ 140.99
Conference fees		Purpose				$
		Purpose				$
Other		Purpose				$
	10/22-25	Purpose	Airport Parking			$ 96
					Subtotal	$
					Less amount paid by company	$ 1,013.46
Director Signature						Date 10/26/23
Approver Signature						Date

Please attach origial receipts for all listed expenses, sign the form and send to the Accounting approved Per Diems and Expenses for Board Members

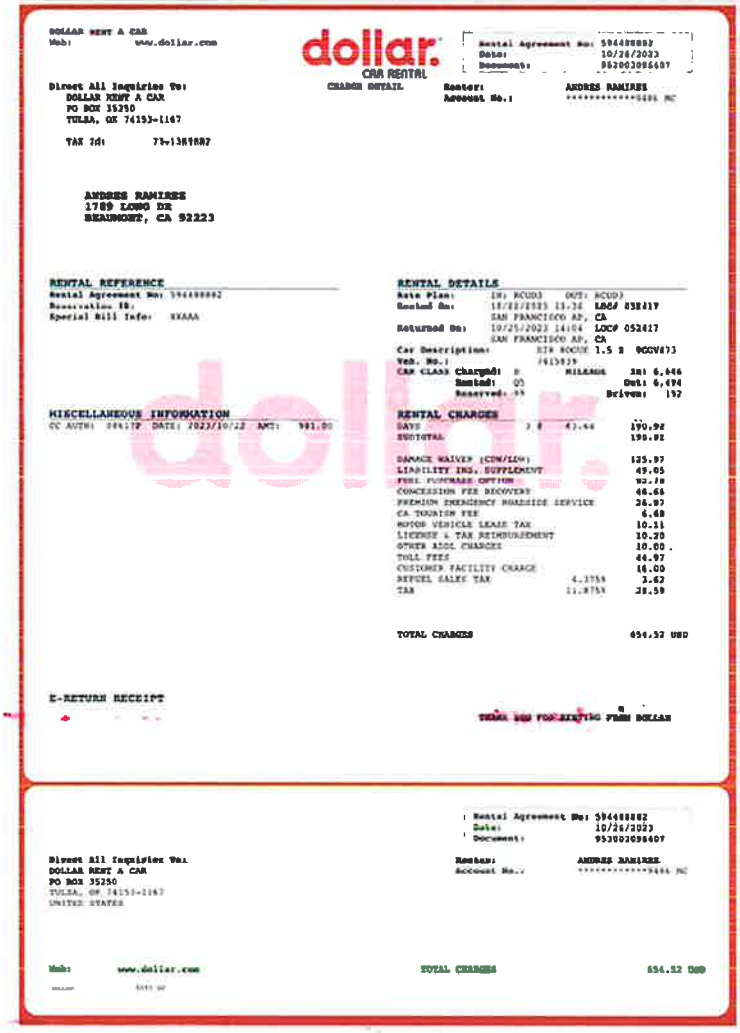
To ONT one way	40
To Office from home	3.5
Reimbursable Mileage One Way	36.5
IRS Reimbursement Rate	0.65
Reimbursement One Way	23.725
	2
Total Mileage Reimbursement	47.45

11/1/2023

S:\~Administrative\BOARD_ADMINISTRATION\FORMS\Board Reimbursement Forms

12:19

Dollar E-Return 594488...



DOLLAR RENT A CAR
Web: www.dollar.com

dollar.
CAR RENTAL

CHARGE DETAIL

Rental Agreement No: 594488882
Date: 10/26/2023
Document: 952003086407

Direct All Inquiries To:
DOLLAR RENT A CAR
PO BOX 35250
TULSA, OK 74153-1147

Renter: ANDRES RAMIREZ
Account No.: **********5181 PC

TAX Id: 73-1389882

ANDRES RAMIREZ
1789 LONG DR
BEAUMONT, CA 92223

RENTAL REFERENCE
Rental Agreement No: 594488882
Reservation ID:
Special Bill Info: XXAAA

RENTAL DETAILS
Rate Plan: IN: ACUD3 OUT: ACUD3
Booked On: 10/22/2023 13:36 LOC# 052417
SAN FRANCISCO AP, CA
Returned On: 10/25/2023 14:04 LOC# 052417
SAN FRANCISCO AP, CA
Car Description: EIR ECOAE 1.5 S 9CCV873
Veh. No.: 76139939
CAR CLASS Charged: E MILEAGE In: 6,686
Booked: CD Out: 6,494
Reserved: ** Driven: 192

MISCELLANEOUS INFORMATION
CC AUTH: 384179 DATE: 2023/10/22 AMT: 981.00

RENTAL CHARGES

DAYS	3 @	63.44	190.32
SUBTOTAL			190.32
DAMAGE WAIVER (CDW/LDW)			125.97
LIABILITY INS. SUPPLEMENT			49.05
FUEL PURCHASE OPTION			92.79
CONCESSION FEE RECOVERY			46.66
PREMIUM EMERGENCY ROADSIDE SERVICE			26.97
CA TOURISM FEE			6.48
MOTOR VEHICLE LEASE TAX			10.11
LICENSE & TAX REIMBURSEMENT			10.30
OTHER ADDL CHARGES			10.00
TOLL FEES			44.97
CUSTOMER FACILITY CHARGE			16.00
RENTAL SALES TAX	4.375%		3.62
TAX	11.875%		28.59

TOTAL CHARGES 654.52 USD

E-RETURN RECEIPT

THANK YOU FOR RENTING FROM DOLLAR

Rental Agreement No: 594488882
Date: 10/26/2023
Document: 952003086407

Direct All Inquiries To:
DOLLAR RENT A CAR
PO BOX 35250
TULSA, OK 74153-1147
UNITED STATES

Renter: ANDRES RAMIREZ
Account No.: **********5181 PC

Web: www.dollar.com

TOTAL CHARGES 654.52 USD

12:24

Thank you for choosing United.

A receipt of your purchase is shown below. Please retain this email receipt for your records.

Flight 1 of 1 UA5444

Wed, Oct 25, 2023 San Francisco, CA, US (SFO)	Wed, Oct 25, 2023 Ontario, CA, US (ONT)

Flight Operated by SKYWEST DBA UNITED EXPRESS.

Traveler Details

RAMIREZ/ANDY

Switch Basic Fare To United Economy (0164248875411) **SFO-ONT**

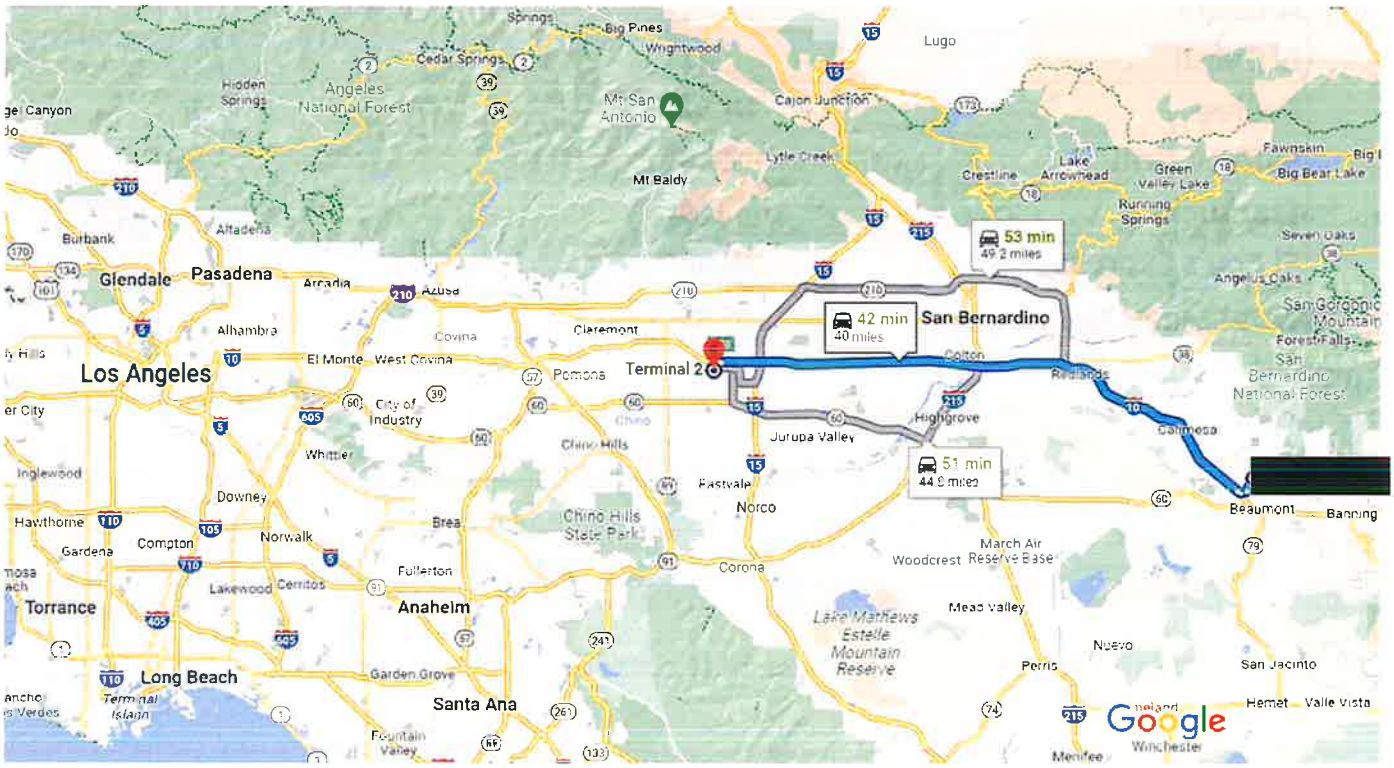
Purchase Summary

Method of payment:	**Master Card ending in 9486**
Date of purchase:	**Wed, Oct 25, 2023**
Switch Basic Fare To United Economy (Reference Number: 0164248875411):	**49.50**
Total:	**49.50 USD**


Saffron Grill & Market
ORDER: A074
Dine In
EVOLVE
HUDSON
The Traveler's Best Friend
Customer Service Enquiries
www.hudsongroup.com/customers
Return Policy
www.hudsongroup.com/return-policy
EXPRESS
Eats At Its Best
MISCELLANEOUS TICKET
THIS IS YOUR RECEIPT
FOR CONDITIONS OF CONTRACT - SEE PASSENGER TICKET AND BAGGAGE CHECK
NOT VALID FOR TRAVEL
PASSENGER RECEIPT
UNITED
AMOURA
Amoura Fresh Mediterranean
San Francisco International Airport
Terminal 3
San Francisco, CA 94128

McDonald's	4.03
Amoura	27.54
El Coqui	41
Evolve	18.57
Saffron Grill	22.6
Starbucks	8.4
El Roy's Express	18.85
Total Meals Reimbursement	140.99

Google Maps [redacted] CA 92223 to Terminal 2, 2500 E Airport Dr, Ontario, CA 91761 Drive 40.0 miles, 42 min



Map data ©2023 Google 5 mi

[redacted]
Beaumont, CA 92223

Get on I-10 W/Redlands Fwy in Beaumont from Oak View Dr and Oak Valley Pkwy/W Oak Vly Pkwy

5 min (1.7 mi)

1. Head wes [redacted]

397 ft

2. Turn left onto Golf Avc

407 ft

3. Turn right at the 1st cross street onto Oak View Dr

0.9 mi

4. Turn right onto Oak Valley Pkwy/W Oak Vly Pkwy

0.4 mi

5. Turn right to merge onto I-10 W/Redlands Fwy toward Redlands

0.2 mi

Follow I-10 W to Ontario. Take exit 55B from I-10 W

34 min (37.3 mi)

6. Merge onto I-10 W/Redlands Fwy
   Continue to follow I-10 W

37.0 mi

7. Take exit 55B toward Archibald Ave/Ontario Int'l Airport

0.1 mi

8. Keep left at the fork, follow signs for Archibald Ave S/Ontario Arpt

0.1 mi

Continue on N Archibald Ave. Take E Airport Dr to E Terminal Wy

3 min (1.0 mi)

9. Use any lane to turn left onto N Archibald Ave

0.4 mi

10. Turn right onto E Airport Dr

0.4 mi

11. Turn left onto E Terminal Wy

0.2 mi

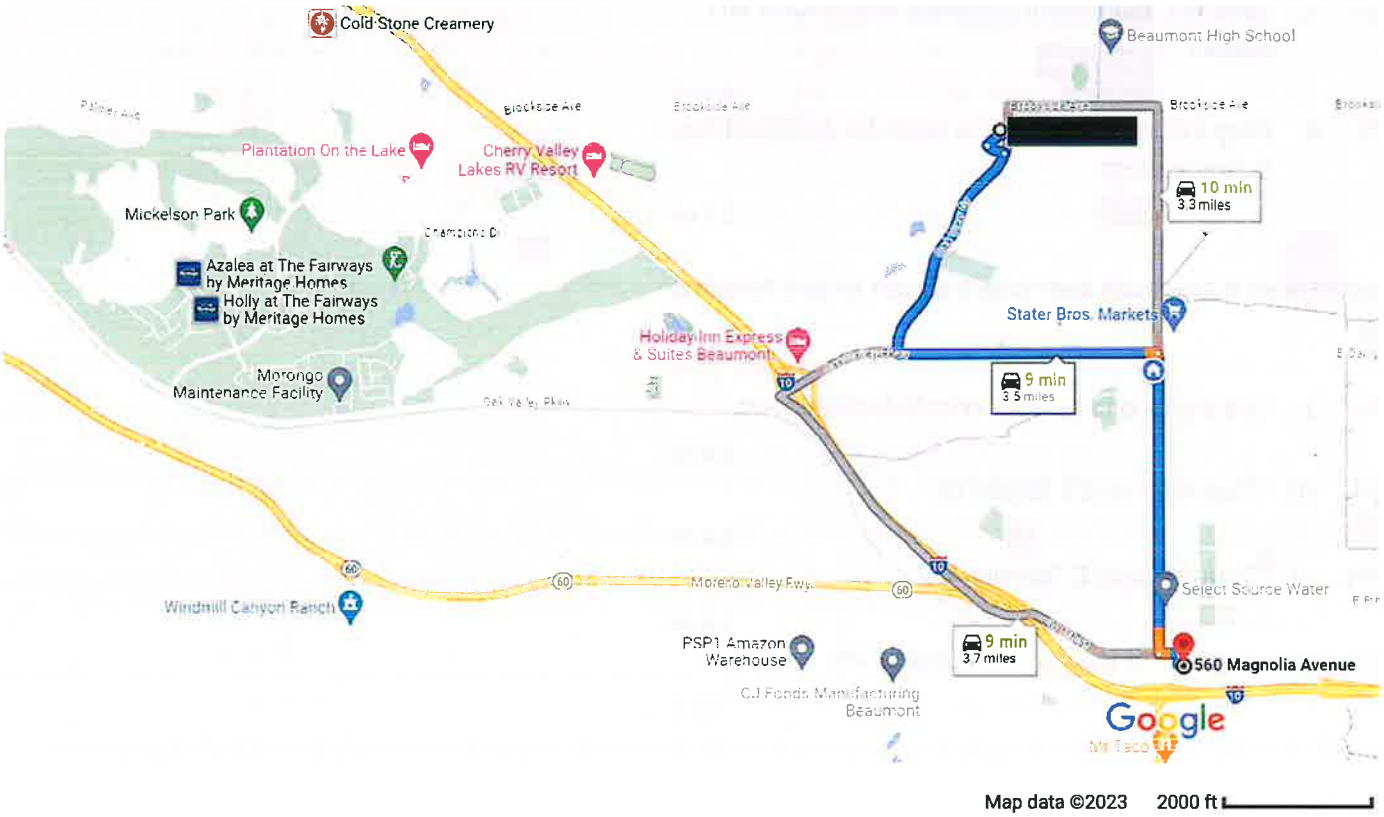
12. Slight right to stay on E Terminal Wy

135 ft

Terminal 2
2500 E Airport Dr, Ontario, CA 91761

Google Maps [redacted]eaumont, CA 92223 to 560 Magnolia Ave, Beaumont, CA 92223

Drive 3.5 miles, 9 min



[redacted]
Beaumont, CA 92223

1. Head west [redacted]
   397 ft
2. Turn left onto Golf Ave
   407 ft
3. Turn right at the 1st cross street onto Oak View Dr
   0.9 mi
4. Turn left onto Oak Valley Pkwy/W Oak Vly Pkwy
   1.1 mi
5. Turn right onto Beaumont Ave
   Pass by NAPA Auto Parts - AutoPartsPros (LA164) (on the left in 1.2 mi)
   1.2 mi
6. Turn left onto E 6th St
   423 ft
7. Turn right onto Magnolia Ave
   Pass by Wells Fargo Bank (on the right)
   Destination will be on the left
   246 ft

560 Magnolia Ave
Beaumont, CA 92223

Beaumont-Cherry Valley Water District

Record of Board Member Expenses/Claim Form for Reimbursement

(Conferences, Meetings, Travels)

Name	Director Lona Williams	Division 2 Member ID- Director # 214
Email (optional)		Department- Board of Directors (110)

BCVWD Meeting Type	Attended	Date	Location of Meeting	Amount
Regular Board Meeting (including Engineering Workshop)	☐			$285 *per diem per day*
Finance & Audit Committee Meeting	☐			$285 *per diem per day*
Personnel Committee Meeting	☐			$285 *per diem per day*
Ad Hoc Communications Meeting	☐			$285 *per diem per day*
Collaborative Agency Meeting (BCV-Parks Admin)	☐			$285 *per diem per day*
San Gorgonio Pass Water Alliance Meeting	☐			$285 *per diem per day*
Special Board Meeting	☐			$285 *per diem per day*
Director Training: _____	☐			$285 *per diem per day*
Other: CSDA - SDLF CONF.	☑		Sonoma	$285 *per diem per day*
Other: 10/22 - 10/25	☐			$285 *per diem per day*

Is this request to be paid on a meeting not listed under the current Policy? ☐ Yes ☐ No

Expenses	Dates	Details				Amount
Transportation		☐ Taxi/Rental	☐ Air	☐ Other		$
		☐ Taxi/Rental	☐ Air	☐ Other		$
Own Car		Mileage at $0.655 per mile (2023)			1,011.4 miles	$ 662.46
Lodging		Location:				$
		Location:				$
Meals		Not to exceed $59/day; please attached receipts for each				$
Conference fees		Purpose				$
		Purpose				$
Other		Purpose				$
		Purpose				$
					Subtotal	$ 662.46 AP
					Less amount paid by company	$

Director Signature _____ Date 11/6/2023

Approver Signature _____ Date _____

Please attach origial receipts for all listed expenses, sign the form and send to the Accounting Department. See information at the back of this form for approved Per Diems and Expenses for Board Members

S:\~Administrative\BOARD_ADMINISTRATION\FORMS\Board Reimbursement Forms

CHECK REQUEST

COMPANY: BCVWD
DEPARTMENT: DISTRICT OFFICE

Vendor # **10753**
PAY TO: Lona Williams

AMOUNT $662.46

DELIVER TO: Lona Williams

DESCRIPTION: Mileage Reimbursement CSDA-SDLF Conference 10/22-10/25
G/L ASSIGNMENT: 01-10-110-500175
AVAILABLE BUDGET: $13,575.96

REQUESTED BY: Lona Williams
DATE: 11/14/2023

APPROVED BY:
DATE:

DATE ISSUED:
ISSUED BY:
CHECK #:

BEAUMONT-CHERRY VALLEY WATER DISTRICT
EXPENSE REIMBURSEMENT CLAIM FOR TRAVEL EXPENSES

Employee Name: Lona Williams
Vendor No: 107.53
Destination and Purpose of Trip/Meeting: Mileage Reimbursement CSDA-SDLF Conference 10/22-10/25

	Transportation Expenses				Meals				Other		
Date	Airfare and/or Airport Expenses	Car Rental and/or Parking	Mileage or Fuel	Lodging	Breakfast	Lunch	Dinner	Snacks	Description	Cost	Due to Employee
10/22/2023			331.23								$ 331.23
10/25/2023			331.23								$ 331.23
											$ -
											$ -
											$ -
											$ -
											$ -
											$ -
											$ -
											$ -
											$ -
											$ -
											$ 662.46

Employee Signature: _____ Date Requesting 11/14/2023

Supervisor Signature: _____ Date Approved _____

Mileage calculation

Rate as of 2023	$0.655
Miles Driven	505.7
	$331.234

**Include Mapquest Directions

560 Magnolia Ave
to 170 Railroad St

7 hr 14 min
505.7 miles

IRS reimbursement: **$331.22**



Head toward Magnolia Ave. Go for 49 ft.

Then 0.01 miles



Turn left onto Magnolia Ave. Go for 390 ft.

Then 0.07 miles



Turn right onto E 5th St. Go for 427 ft.

Then 0.08 miles



Turn left onto Beaumont Ave. Go for 118 ft.

Then 0.02 miles



Turn right and take ramp onto I-10 W (San Bernardino Fwy) toward Los Angeles. Go for 16.4 mi.

Then 16.4 miles



Take exit 77C toward CA-210/Pasadena/Running Springs/CA-330 onto CA-210 W (Foothill Fwy). Go for 41.8 mi.

Then 41.8 miles



Continue on I-210 W (Foothill Fwy). Go for 43.7 mi.

Then 43.7 miles



Take the left exit toward Sacramento/CA-14 N onto I-5 N (Golden State Fwy). Go for 60.1 mi.

Then 60.1 miles



Take the exit toward San Francisco/Sacramento onto I-5 N. Go for 226 mi.

Then 225.9 miles



Keep left onto I-580 W toward I-580/Tracy/San Francisco. Go for 15.8 mi.

Then 15.8 miles



Keep left onto I-580 W. Go for 50.7 mi.

Then 50.7 miles



Keep right onto I-580 W (John T Knox Fwy) toward I-580/Point Richmond/San Rafael. Go for 13.3 mi.

Then 13.3 miles



Take the exit onto US-101 N (Redwood Hwy). Go for 37.3 mi.

Then 37.3 miles



Take exit 489 toward Downtown Santa Rosa. Go for 0.4 mi.

Then 0.4 miles



Turn left onto 3rd St. Go for 354 ft.

Then 0.07 miles



Turn left onto Davis St. Go for 249 ft.

Then 0.05 miles

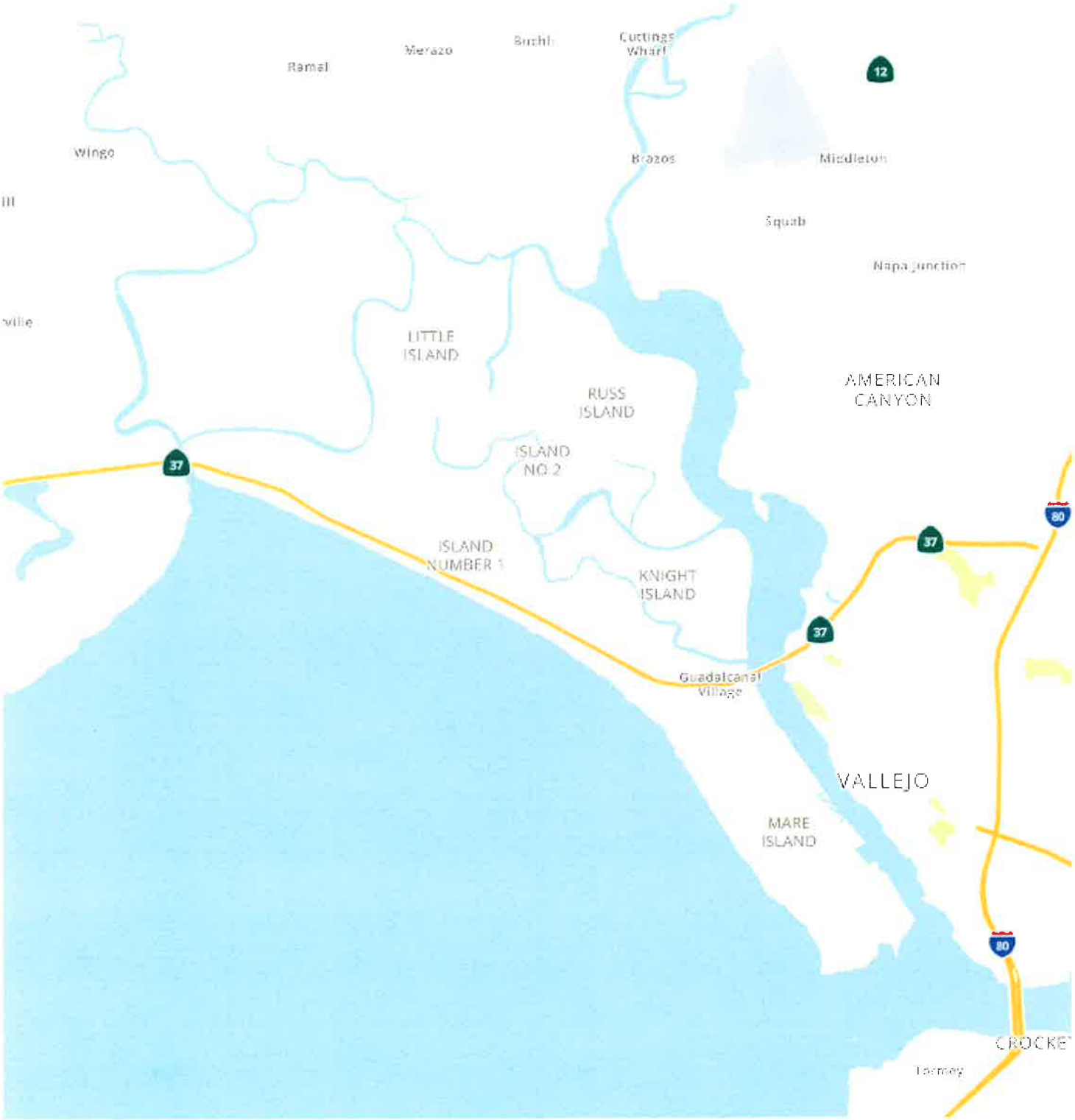


Turn right onto 2nd St. Go for 246 ft.

Then 0.05 miles



170 Railroad St
Santa Rosa, CA 95401-6241


Merazo
Buchli
Cuttings Wharf
Ramal
12
Wingo
Brazos
Middleton
Squab
Napa Junction
LITTLE ISLAND
RUSS ISLAND
AMERICAN CANYON
ISLAND NO 2
37
80
ISLAND NUMBER 1
KNIGHT ISLAND
Guadalcanal Village
VALLEJO
MARE ISLAND
CROCKE
Tormey

CHECK REQUEST

COMPANY: BCVWD
DEPARTMENT: DISTRICT OFFICE

Vendor # **10753**
PAY TO: Lona Williams **AMOUNT** $144.35

DELIVER TO: Lona Williams

DESCRIPTION: CSDA SDLA
G/L ASSIGNMENT: 01-10-110-500175
AVAILABLE BUDGET: $9,379.38

REQUESTED BY: Lona Williams
DATE: 11/20/2023

APPROVED BY:
DATE: 11/20/2023

DATE ISSUED:
ISSUED BY:
CHECK #:

BEAUMONT-CHERRY VALLEY WATER DISTRICT
EXPENSE REIMBURSEMENT CLAIM for travel expenses

Payable To: Lona Williams
Vendor No: 10753
Destination and Purpose of Trip/Meeting: CSDA SDLA

	Transportation Expenses				Meals				Other		
Date	Airfare and/or Airport Expenses	Car Rental and/or Parking	Mileage or Fuel	Lodging	Breakfast	Lunch	Dinner	Snacks	Description	Cost	Due to Employee
10/25/2023		$54.00							Parking at Hotel		$ 54.00
10/22/2023						$14.94	$6.64	$24.01			$ 45.59
10/22/2023											$ -
10/24/2023					$20.00						$ 20.00
10/25/2023						$15.66	$9.10				$ 24.76
											$ -
											$ -
											$ -
											$ -
											$ -
											$ -
											$ -
											$ 144.35

Employee Signature: _____ Date Requesting _____

Supervisor Signature: Attached Date Approved _____

Mileage calculation

Rate as of 2023 $0.655
miles driven
$0.000

Mileage to Work -
Mileage to Seminar -
Total Mileage Round-Trip -

HYATT
REGENCY
SONOMA
WINE COUNTRY

Hyatt Regency Sonoma Wine Country
170 Railroad Street
Santa Rosa, CA 95401
Tel: 707-284-1234
Fax: 707-636-7130

INVOICE

Mrs Lona Williams
560 Magnolia Ave

Beaumont CA 92223
United States

Confirmation No. 3888061201
Group Name

Room No. 0381
Arrival 10-22-23
Departure 10-25-23
Folio Window 2
Folio No. 516817

Date	Description		Charges	Credits
10-22-23	Parking Overnight - Self		18.00	
10-23-23	Parking Overnight - Self		18.00	
10-24-23	Parking Overnight - Self		18.00	
10-25-23	Visa	XXXXXXXXXXXX0634 XX/XX		54.00
	Total		54.00	54.00
	Balance		0.00	

Guest Signature

I agree that my liability for this bill is not waived and I agree to be held personally liable in the event that the indicated person, company or association fails to pay for any part or the full amount of these charges.

WE HOPE YOU ENJOYED YOUR STAY WITH US!

World of Hyatt Summary

Membership: XXXXXX273G
Bonus Codes:
Qualifying Nights: 3
Eligible Spend: 708.80
Redemption Eligible: 74.00

Summary Invoice, please see front desk for eligibility details.

Need assistance with billing questions? Please email us at guestservices@hyattregencysonoma.com

Please remit payment to:
Hyatt Regency Sonoma Wine Country
Attn: Accounts Receivable
170 Railroad Street
Santa Rosa, CA 95401

Hyatt Regency Sonoma Wine Country
170 Railroad Street
Santa Rosa, CA 95401
Tel: 707-284-1234
Fax: 707-636-7130

INVOICE

Mrs Lona Williams
560 Magnolia Ave

Beaumont CA 92223
United States

Confirmation No. 3888061201
Group Name

Room No. 0381
Arrival 10-22-23

Departure 10-25-23
Folio Window 3
Folio No.

Date	Description		Charges	Credits
10-24-23	Cash			20.00
10-24-23	Gift Shop	Dr.Pepper, Beef Stick, CheezIt, Chocolate	20.00	
	Total		20.00	20.00
	Balance		0.00	

Guest Signature

I agree that my liability for this bill is not waived and I agree to be held personally liable in the event that the indicated person, company or association fails to pay for any part or the full amount of these charges.

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World of Hyatt Summary

Membership: XXXXXX273G
Bonus Codes:
Qualifying Nights: 2
Eligible Spend: 479.20
Redemption Eligible: 56.00

Summary Invoice, please see front desk for eligibility details.

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Attn: Accounts Receivable
170 Railroad Street
Santa Rosa, CA 95401

Welcome To
Del Taco #[illegible]
Azusa, Ca 91702
STORE (626) 334-7599
www.deltaco.com/contactus

10/22/2023 4:31 PM

ORDER #97

10050

Order Type: To-Go

Asada Quesa Taco	4.19
NO Tomatoes	
NO Lettuce	
NO Queso	
Sm Fry	2.99
Quesadilla	4.39
Macho Drink	3.49
Crisp	
Senior Discount	-1.51
Amt Tender	**16.00**
Subtotal	**13.55**
10.25% Tax	**1.39**
To-Go Total	**14.94**
Change	**1.06**

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Tell us about your visit in a short survey and receive $1 Off a $3 order on your next visit to this Del Taco.
1. In the next 7 days visit survey.deltaco.com & enter:

| 067 520 010 127 212 |

2. Complete the survey, provide your email address and receive the coupon within 24 hours!
Offer expires 30 days after receiving your coupon. Not valid with any other coupons or discounts.
****

$14.94

NOW HIRING

--- Check Closed ---

$500 Cash Giveaway
See Back of Receipt
Survey Code 0460-0119-2732-3527
Taco Bell 036930
46320 Panoche Rd.
Firebaugh, CA 93622
559-479-5840

10/22/2023 09:01 PM
Order ba934e Cashier GRACIANO R

1 Bean Burrito	1.99
Add Extra Onions	
Add Extra Cheese	0.60
1 Cinnamon Twist	1.0[illegible]
1 LRG PEPSI	2.[illegible]
3 Hot Sauce	
Subtotal	6.1[illegible]
Tax	0.49
Total	[illegible]
Cash	20.00
Change	13.33

Order Number 3 4

Total Items In Order: 6

Start earning FREE rewards now.
Download the Taco Bell App &
Scan barcode below to get your points.
Terms and exclusions apply.

7[illegible]0180954994148

$6.67

WAY ON BACK | $500 CASH GIVEAWAY ON BACK | $500 CASH GIVEAWAY ON BACK | $50[illegible]

Beaumont Crossroads, 1
502 Beaumont Ave.
Beaumont, Ca 92223

10/22/23 2:56:30 PM
Register: 1 Trans #: 6239 Op ID: 8811
Your cashier: Anaissa

Cup Of Ice	$0.75 101
Rockstar Recovery Strawb	$2.89 101
Rockstar 2 For $5	**$-0.39**
Crv 24oz Tax	$0.05 99
Reusable Bag	$0.10 101
Rockstar Recovery Mango	$2.89 101
Rockstar 2 For $5	**$-0.39**
Crv 24oz Tax	$0.05 99
Glaceau Smart Water 23.8	$2.89 99
Crv 24oz No Tax	$0.05 99
Cherry Coke	$2.09 101
Crv 24oz Tax	$0.05 99
Haribo Gold Bears	$2.59 99
Hershey Reese Pnt Btrcup	$2.19 99
Ib Ducs Chry	$3.79 99
Ib Chry Limeade Mints	$3.79 99
Subtotal =	$23.39
Tax =	$0.62
Total =	$24.01
Change Due =	$-15.99
Cash	$40.00

120

IN-N-OUT BURGER SANTA NELLA
267 6 657 4203

Cashier: SOFIA MA
Cashier: ORDERTAKER 1
Check : 120
TRANS #: 4203

1 Cheesebrgr	3.75
+ Grilled O	
Well Done	
Cut in 1/2	
1 Fry	2.30
1 Med Coke	2.15
1 Lg Water	.25
DRIVE-Eat In	8.45
TAX 7.75%	.65
Amount Due	$9.10
Tender Visa	$9.10
Change	$.00

CHARGE DETAIL

Name: WILLIAMS/LONA
Card Type: Visa
Account: **********0634
Capture: ICC
PIN: Not verified
Auth Code: 44873
Auth Ref: cfd352b6 [illegible] 467e-ac31-063f23
102459
Trans #: 4203
AID: A0[illegible]0031010
AUTH AMT: $9.10

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2023-10-25 L1 T6 4:33 PM

$9.10

DRIVE THRU Order#118
Jack in the Box Store #456

(707) 585-3515 Emp Mirza
10/25/2023 12:49:35 PM

1 Ult CB #6	11.38
No Ketchup	
Ez Mustard	
Large French Fry	
Large Coke	
Cherry	
1 Cheesecake	2.99
Total Items: 4	
SubTotal	14.37
Tax (9.0%)	1.29
Total	15.66
CASH	20.00
Change	4.34

138018

****

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2) Enter...
14 digit code: 984 158 600 361 40
Date of Service: 10/25/2023
Time of Service: 12:49
3) Write provided validation code here:

Coupon Code: 525
4) Bring this receipt on your next visit.
One coupon per guest visit. Not valid with other offers. Thank you for your visit!

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STAFF REPORT

TO: Board of Directors

FROM: Sylvia Molina, Assistant Director of Finance and Administration

SUBJECT: **Updates to Draft Fiscal Year 2024 Operating Budget & 2024-2028 Capital Improvement Budget**

Staff Recommendation

Approve the Draft Fiscal Year 2024 Operating Budget & 2024-2028 Capital Improvement Budget (Budget) for submission to the Board of Directors meeting December 13, 2023 as there are no changes from the previous versions submitted.

Executive Summary

The Budget was presented to the Board of Directors (Board) at the November 8th and 16th meetings with no changes to the report. Staff is seeking confirmation that no additional edits are needed and that the report can be submitted for approval at the December 13, 2023 meeting.

Background

The Finance and Administration department coordinates with all District departments and prepares the annual Operating and Capital Improvement Budget. This process, which starts in June, includes workshops and training for staff throughout the year to assist with evaluating past and current year transactions to design the new year budget requests. The requests are then assessed by the Finance team and presented in detail to the General Manager before being presented to the Finance & Audit Committee as well as the Personnel Committee for discussion.

District Staff has reviewed the Budget in detail with the Finance & Audit Committee during several meetings including a line-by-line account review October 5, 2023 and document draft reviews October 19 and November 2, 2023. Staff also presented the personnel portion of the budget for discussion at the October 17, 2023 Personnel Committee meeting as well as the special November 6, 2023 meeting.

A presentation of the budget document was provided at the November 8, 2023 Board meeting. At the same meeting, a vote on the per diem rate took place. A rate of 4% was approved, which was slightly higher than the 3.7% that was used as a base of reference. It was noted that there was a potential for the personnel expenses related to the Board to increase based on the vote and that the changes would be presented at the next meeting. Staff calculated the changes and informed the Board at the November 16, 2023 meeting that no adjustments to the Budget were required, but if there were any errors discovered, or edits needed, staff could make the recommended changes for additional review.

Discussion

No changes have been submitted at the time of this report.

Fiscal Impact

The proposed Fiscal Year 2024 Operating Budget and 2024-2028 Capital Improvement Budget includes proposed gross revenues of $23,535,500 and proposed gross expenses of $24,238,900. Net or unrestricted revenues are $21,482,500, and do not include restricted capacity charges (facilities fees). Net, or cash-basis, expenses are $20,606,900, and do not include non-cash items such as depreciation expense and GASB 68 pension expense. The net position, or net revenues less net expenses, is an expected increase of $875,600.

Attachments

1. Fiscal Year 2024 Operating Budget and 2024-2028 Capital Improvement Budget (DRAFT)

Staff Report prepared by Sylvia Molina, Assistant Director of Finance and Administration

Beaumont-Cherry Valley Water District







FY 2024 Operating Budget and 2024-2028 Capital Improvement Budget

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Budget Message

January 01, 2024

To the Board of Directors, Customers, and Stakeholders of the Beaumont-Cherry Valley Water District:

For over one hundred years, the Beaumont-Cherry Valley Water District (BCVWD or District) and its Board of Directors (BOD) have provided residents and businesses in the City of Beaumont and the community of Cherry Valley with a safe and reliable water supply.

OUR MISSION

It is the mission of Beaumont-Cherry Valley Water District to be a leader in water resource management while providing our customers with safe, reliable drinking water at the lowest possible cost.

OUR VISION

To ensure long-term sustainability through further development of local water resources and to be recognized in the community for our transparency, integrity, and dedication to providing high-quality drinking water to our customers.

Importance

This budget document encompasses an overview of the progress for the District's past, current, and future years. BCVWD is proud to announce its budgetary accomplishment of achieving an award-winning budget and continued growth in the organization to advance efforts by providing funds to water services and payment utility programs, enabling the District to sustain services during the complexities and uncertainties of the world today. The District received the California Society of Municipal Finance Officers (CSMFO) Operating Budget Excellence Award for the FY 2023 Operating Budget and 2024-2028 Capital Improvement Budget (CIB) for athe third consecutive year. The award represents the continued commitment to following budget preparation and compliance practices. To receive a government unit award, the agency must publish a budget document that meets specific criteria as a policy document, financial plan, and communication tool. Attainment of the Award represents a significant accomplishment by BCVWD and its management.

The purpose of this budget is to provide customers, the BOD, and other stakeholders with reliable financial information about the District. Through planning and preparing the budget, the District assesses its plans and goals for the foreseeable future by identifying and estimating the spending of financial resources.

Budget preparation considers significant policy, law, and governance impacting District revenues, such as reasonable water conservation efforts and changes in the local rate of development.

The document presents a stable Budget of conservative revenues and expense projections estimates.

Notable Budget Accomplishments

- ❖ Received the California Municipal Treasurers Association (CMTA) Investment Policy Certification
- ❖ Independent Audit rendered an unmodified (clean) opinion of the District's financial statements for the year ended December 31, 2022, prepared in conformity with generally accepted accounting principles ("GAAP")
- ❖ Received the Operating Budget Excellence Award Fiscal Year 2023
- ❖ Participation in the California Employers' Pension PrefundingTrust (CEPPT)

Notable District Accomplishments

In 2023, the District continued to meet the State and Federal drinking water standards and completed the required regulatory water quality sampling. The District also increased operational certifications by 66%, highlighting the District's dedication to continuing efforts to preserve water quality for protecting the environment, public health, and water allocation for present and future generations while creating a safe and inclusive environment for a diversified staff.

As the District continued to review and analyze water demands, the District furthered implementation of water consumption data updates of 32 housing tracts 2020-2022. The updates aid in understanding the effects of new water conservation measures related to District Water Supply Consumption. Work included sharing said information with regional and retail water managers as part of regional water supply planning efforts and advancing the Recycled Water Master Plan to 85% complete.

The District improved the mapping of the non-potable system, mapping of customer non-potable/potable water use areas, and the piping for use in Recycled Water by purchasing a Global Positioning System (GPS). The District launched a valve maintenance program and flushing modules through the District's system mapping platform and began routine valve maintenance of the distribution system. This is an ongoing multi-year project that will continue into 2024.

In 2023, the District completed the Master Drainage Plan Line 16 Storm Drain Project (MDP Line 16). The District provided the design, bidding, and construction of the replacement pipeline, and provided all work to avoid direct conflicts with the storm drain project, which included locating approximately 1,350 LF of 6", 8", and 12" pipelines. As a joint partner, the District assisted Riverside County Flood Control and Water Conservation District (RCFC&WCD) with review and oversight for grading related to the project outlined within the District's Noble Creek Recharge Facility Phase 2. The Project received the Outstanding Flood Management Project award from the American Society of Civil Engineers (ASCE) San Bernardino and Riverside branch, a Proclamation of Recognition from the County of Riverside Board of Supervisors, a Certificate of Recognition from the Riverside County Board of Supervisors, and Flood Control Project of the Year from the ASCE Los Angeles Section.

As BCVWD implemented IT protection plans, the District continues implementing its Cybersecurity Program. The program included upgrading and deploying cybersecurity technical controls, testing applications and technologies, and using artificial intelligence to identify security threats and systems that ensure a safe and effective workplace and safeguard customer information. The District also continued to conduct a Cybersecurity Awareness Training Program, improving the cybersecurity posture. The Distrct received the 2023 Award for Achievement Information Technology Practices for Information Technology and Cybersecurity from the Municipal Information Systems Association of California (MISAC), a prestigious award designed to be a complete audit of an organization and is intended to foster and recognize outstanding governance and operation practices.

The District continued to maintain working relationships with regional stakeholders, including the City of Beaumont, the San Gorgonio Pass Water Agency (SGPWA), Yucaipa Valley Water District (YVWD), the City of Banning, San Gorgonio Pass Regional Water Alliance (SGPRWA), the County of Riverside, Riverside County Flood Control & Water Conservation District, Riverside Local Agency Formation Commission (LAFCO), and others. The District also continues collaborating with said agencies by participating with emergency personnel in responding to mud and debris flow events from the Apple/ El Dorado burn scar.

In the following pages, the Department outlines numerous accomplishments to provide a closer look at the District's and its consumers' achievements. These accomplishments demonstrate that the BOD and BCVWD staff are dedicated to the progression of the District's reliable service and financial sustainability of the District.

The District's budget is a financial summary outlining the District's day-to-day operations. The District comprises Engineering, Finance & Administration, Information Technology, and Operations Departments, all serving at the General Manager's pleasure.

The table below provides an estimated Net position (12/31/2024) of the Operating Budget revenues vs. expenditures:

Table 1 – Net Revenues, Expenses, and Net Position for 2024 Operating Budget

Net Revenues	$21,482,500
Net Expenses	$20,606,900
Net Increase/(loss)	$875,600

Basis of Budgeting

The District's financial records use a method consistent with GAAP. The purpose of following GAAP guidelines is to provide clear, consistent, and comparable information on the District's financial health. The District follows the GAAP requirement that enterprise funds use the full accrual basis of accounting as the bookkeeping method. This practice establishes compliance with applicable laws, statutes, and administrative procedures. The District publishes an Annual Comprehensive Financial Report (ACFR), prepared using full accrual accounting, and provides a detailed and comprehensive presentation of the District's financial condition. There are exceptions where the accrual basis is not conducive to effectively representing the District's budget, in which case, GAAP is not followed. Therefore, the Budget is a mix of accrual and cash basis accounting. The ACFR includes an independent auditor's report providing opinions concerning the conformity of the District's financial statements to GAAP. The District participates in a calendar fiscal year that begins on January 1st and ends on December 31st.

Short- and Long-Term Issues Impacting the Budget

Water Rates

California voters adopted Proposition 218 in November 1996 to amend the State Constitution to establish how public agencies can raise taxes or service fees, providing the public access to involvement in water rate-making. The District continues to abide by the schedule of water rates and service charges approved by the BOD on February 27, 2020. A Water Rate study, last performed in 2019, includes evaluating the current rate structures and service cost and balancing revenue needed to mitigate customer rate increases. A study aims to determine if the District's operating revenues are appropriate to meet expenses, the cost of operations and maintenance, replacements, potential debt service, and issuance of capital improvement projects. The current implemented 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.

The Fiscal Year 2024 will be the final period of the five-year rate schedule. The rate adjustments provide a stable financial plan reflecting current and future cost recovery. The following water rate study tasks began in 2023, with a public hearing planned in 2024, and implementation in 2025. A public hearing is a public inquiry process allowing consumers and interested parties to ask questions through written submissions, discuss inquiry issues, and address concerns in a public forum to the BCVWD BOD before the implementation of a decision for a rate change.

In addition to the economic factors that the 2019 water rate study projected, the District will need to consider legislation related to Assembly Bill (AB) 1668 and Senate Bill (SB) 606, which establish guidelines for efficient water use including the implementat and oversight of new standards, to make conserviation a California way of life. There will be a significant fiscal impact for compliance with the regulations including a significant reduction in water sales, a public campaign promoting conservation, and other potential administrative expenses. The total impact is unknown, however the 2024 Operating Budget includes considerations such as the potential for outside services or software for compliance as well as lower than average revenues to account for continued water reductions and conservation efforts.

Delta Conveyance Project

California's largest clean water supply depends on an aging and inefficient system that cannot adequately store water when 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 the cost of fixing California's primary water delivery system. The California Department of Water Resources is pursuing a new environmental review and planning process for a single tunnel solution to modernize Delta conveyance. The Delta Conveyance Authority (DCA) developed a preliminary cost estimate for the DCP; it is the DCA's opinion 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 cost would range from about $194 million up to $318 million, depending on participation level.

The State of California Department of Water Resources provided a fact sheet with a Draft Environmental Impact Report (EIR) for the Delta Conveyance Project dated July 2022, which complies with the California Environmental Quality Act (CEQA). The report evaluates, discloses, and identifies potential environmental impacts and mitigation measures to avoid, minimize, or offset potential implications of the proposed Project and alternatives. The proposed Project modernizes water transport infrastructure in the Sacramento-San Joaquin Delta (Delta) by adding new facilities in the north Delta to divert water and upgrading the current system to include a tunnel for moving State

Water Project (SWP) water supplies. The U.S. Army Corps of Engineers (USACE) must comply with a similar environmental disclosure law. Accordingly, USACE is preparing an Environmental Impact Statement (EIS) for the proposed Delta Conveyance Project (DCP) in compliance with the National Environmental Policy Act (NEPA). The Project's purpose is to propose the DCP to modernize the SWP water transport infrastructure in the Delta to restore and protect the reliability of this critical state water supply. The Project objectives include addressing the effects of sea level rise and climate change, minimizing water supply disruption caused by an earthquake, protecting the SWP to deliver water reliably, and providing operational flexibility to improve aquatic conditions in the Delta.

Sites Reservoir

The BOD continues to provide authorization to participate as a member of the Sites Reservoir Project, an off-stream water storage project to increase flood protection and water storage opportunities in the geographic area north of the Bay Delta. On October 17, 2016, the SGPWA board of directors approved BCVWD's participation in the site reservoir project, and BCVWD BOD approved the authorization to participate on July 27, 2016. The Project is designed to increase operational flexibility through tributary releases into the Sacramento River. The reservoir estimates a maximum storage capacity of 1.5 million acre-feet (MAF), storing water during wet hydrologic years and releasing water during dry periods. The Project is estimated to cost approximately $3 billion (2019), down from an initial project estimate of over $5 billion, in which BCVWD shares in the cost by authorizing a water participation level. The District's Board has approved 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.

According to SGPWA, as of December 20, 2021, SGPWA's participation in the Project is at a level of 10,000 acre-feet shares (AF-shares). The Project is currently at Phase 2 and anticipates a phase completion through 2024, which includes completing permitting and other planning activities. SGPWA is submitting Amendment 3 to Phase 2, which will execute an agreement between SGPWA and the Sites Project Authority (Authority) to continue Project participation, precisely to finish Phase 2 permitting and design work. Since 2016, BCVWD, working through the SGPWA as the local State Water Contractor, has requested to invest in the Project. BCVWD continues to participate in the Project at a level of 4,000 AF-shares as approved by BCVWD BOD. The investment brings the regional investment in Sites to 14,000 AF shares or approximately 87,000 AF storage in the 1.5 MAF Project. As the Project matures, continuing regional coordination and collaboration between SGPWA and BCVWD will be necessary to ensure the utilization of the Project (water, storage, delivery, trades/transfers, etc.), optimizing maximum regional benefit and avoiding local conflicts.

Increasing CalPERS Costs

Considerations at the state level include the various policy decisions presided over by the California Public Employees' Retirement System (CalPERS) Board that can directly impact the District's financial obligations to the pension fund. As the economy stabilizes, pension costs continue to increase nationally, imposing entities to increase current and anticipated payouts to beneficiaries caused by inflation. The funds to CalPERS pensioners come from three sources: CalPERS Employers, CalPERS Members, and Investment Earnings. Three key policy areas affect the District, causing contributions 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. Implications for the District include higher pension costs and considerations of establishing a stabilization fund to build budget resiliency against future policy changes by the CalPERS Board. The District has been proactive in mitigating these costs.

In 2022, the District joined the California Employers' Retiree Benefit Trust (CERBT), a Section 115 trust fund dedicated to pre-funding Other Post-Employment Benefits (OPEB) for all eligible California public agencies.

Contributions to the CERBT are voluntary and determined by the District. Under the District's current Funding Policy, the OPEB Trust will be funded with $104,000 annually through the end of Fiscal Year 2024. In 2023, the District also joined the CEPPT program, also a Section 115 trust fund, dedicated to pre-funding Employer Contributions to a Defined Benefit Pension Plan. Under the adopted Funding Policy, the Trust will be funded with $135,000 for Fiscal Year 2024.

Budget Summary

In summary, the staff proposes a budget with estimated gross revenues of $23,535,500, including $19,292,000 in operating revenues, $2,053,000 in capacity charges (facilities fees), and $2,190,500 in other non-operating revenues.

The estimated gross operating expenses of $24,238,900 allow a set aside for the Capital Replacement Fund of $887,400 with $104,000 of that amount earmarked for the District's Other Post-Employment Benefits (OPEB) Liability and $135,000 for the Pension Liability.

The District continues to operate debt-free.

Revenues

The District receives funding from domestic water sales and service charges, agricultural water sales, grants, investment income, miscellaneous services, and capacity charges supporting future development. Water sales and pass-through charges are 75.7% of gross budgeted revenues for the fiscal year 2024.

A significant source of future funding contributions is using reserves for capital improvement projects. Implementing capital projects begins with allocating funds to start and complete projects within the District's Ten-Year Capital Improvement Plan (CIP).

Expenses

The Beaumont Basin relies on imported water to protect and replenish groundwater supplies. The District's most significant operating expense is the purchase of imported water from the SWP. In the fiscal year 2024, $4,469,000 (rounded), or 18.4% of gross operating expenses, is appropriated for SWP water purchases of 11,200 AF. As a cost recovery district, pass-through charges finance water purchases.

Salaries and benefits comprise 34.7% of total budgeted operating expenses, down from 35.3% in 2023, and include 46 full-time positions, and 5 part-time or temporary positions, to address functions critical to providing service following best management practices. This is a change from 41 full-time positions, and 15 part-time or temporary positions, in 2023, as the District continues to invest in training and employee engagement.

Capital Improvement Budget (CIB)

In March 2017, the Board of Directors adopted the Ten-Year CIP for the Fiscal Year 2017-2026. The CIP project list and CIB are subsequently updated annually. Coordinating between capital projects and the operating budget allows an analytical approach to evaluating competing demands of resources based on a prioritization reflecting the District's goals and objectives. Identifying, prioritizing, and optimizing the CIP projects within the allowable CIB, the District informs the public of the capable fiscal capacities in infrastructure. The CIP reflects the District's budgetary ability to build, maintain, and manage the assets needed to produce, treat, and distribute water cost-effectively. This planning tool provides the framework for District investments over a ten-year horizon while providing the flexibility to adapt to changing infrastructure needs and opportunities.

The Capital Improvement Budget (CIB) presented in this document includes only the next five years of the CIP, as updated by the Board in March 2018. The BOD approves additions or changes to both the CIP list and the CIB through a process to sustain the infrastructure of the Beaumont-Cherry Valley Water District.

Respectfully Submitted,

Daniel Jaggers
General Manager





Overview



About the Community

History

The Beaumont-Cherry Valley Water District's (District) origin dates back to the latter part of the 1800s 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 by vote of the people. The Beaumont Irrigation District purchased the holdings of the Beaumont Land & Water Company and the San Gorgonio Land and Water Company in 1920 and became part of the public agency. In 1973 the name was changed to the Beaumont-Cherry Valley Water District.

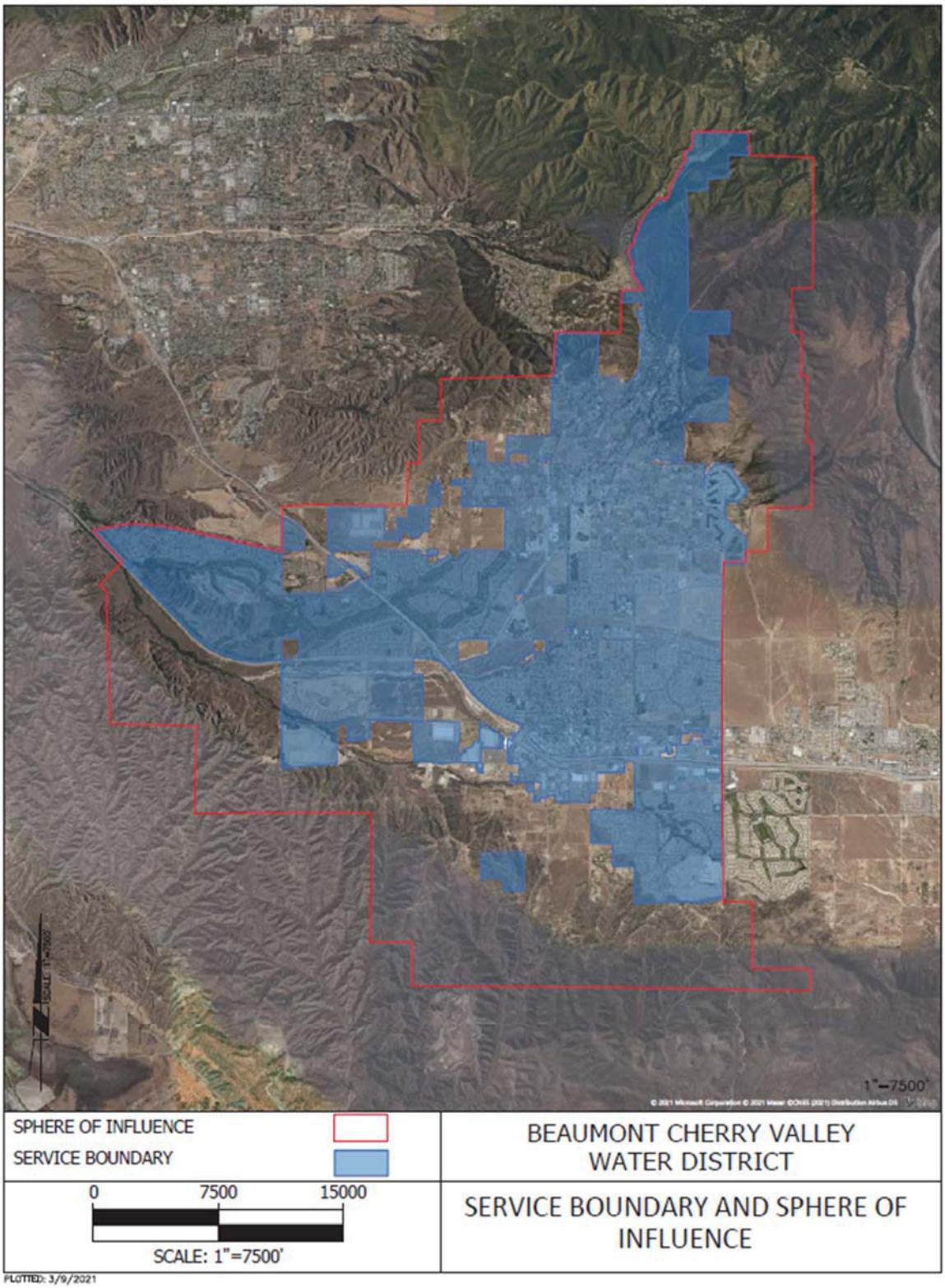
The District owns 575 acres of watershed land in Edgar Canyon in San Bernardino County and 949 acres of watershed land in Riverside County. This land includes parts of Edgar Canyon, which is named after Dr. William F. Edgar, a military doctor in charge of several hospitals during the Civil War. Dr. Edgar appreciated the beauty of the land and purchased it in 1859. He planted fruits and vineyards and later established the first winery in the area. Over the years, the District's name and mission have changed. Today, the Beaumont-Cherry Valley Water District continues to develop programs and policies that ensure water supply for the area's growing population.



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.

BCVWD Service Boundary and Sphere of Influence



Water Services, Supply, and Reliability

The District has both a potable and non-potable water distribution system. At the end of September 2023, the District had 21,154 connections, an increase of 463 connections since September 30, 2022, 92.7% of which are for single-family residences.

The District has 24 wells and 15 tanks ranging from 0.5 million gallons (MG) to 5 MG. Total storage is approximately 23 MG.

In the early 2000's, the District's Board of Directors 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 September 2023, a ribbon cutting ceremony was held for a joint stormwater capture project between the District and the Riverside County Flood Control and Water Conservation District. This project will capture and recharge approximately 250 acre feet of water annually. The District is also planning for the possibility of highly treated recycled water being recharged at the facility further out. These water sources will receive additional natural treatment as they recharge the groundwater, like rain and runoff, which naturally treated seep into the ground to become groundwater.

The District's water production for the year ended December 31, 2022, totaled 13,560 acre-feet (AF) and consisted of 1,826 AF allocation of unused overlying water rights as determined by the Beaumont Basin Watermaster. Groundwater was pumped from Edgar Canyon (1,070 AF) and the Beaumont Basin (12,490 AF). The allocation of unused overlying water rights within the Beaumont Basin is calculated with the volume of available water not produced by the Overlying Parties and distributed to the Beaumont Basin Appropriators.

Local Economy and Profile

The District's Service Area is located within Riverside County, the tenth largest county in the United States of America, according to U.S. Census data. Riverside County and San Bernardino County comprise the Inland Empire, one of the nation's fastest-growing metropolitan areas. The Inland Empire covers approximately 27,000 square miles with a population of about 4.7 million.

The population in Riverside County is currently estimated to be approximately 2.48 million. According to the United States Census Bureau, the population in Riverside County has increased by about 13.57% since 2010, compared to the State's population growth during that same period of approximately 5.8%.

Since the early 2000s, the City of Beaumont continues to be a fast-growing city as the population nearly tripled between 1980 and 2005. Between 2010 and 2021, the City experienced a population increase of approximately 47%. Between April 2020 and July 2022 alone, there was an estimated 6.2% increase in population. The population (July 2022) is about 56,350 (2020 Census data estimated 53,100). Beaumont was the fastest-growing California city of those with people exceeding 30,000 in 2019.

However, the population in the unincorporated community of Cherry Valley has exhibited less drastic growth over the last decade. The population increased from about 6,300 in 2010 to approximately 8,025 in 2020. Primarily rural residential, the population density and development in Cherry Valley is less than in the City of Beaumont.

The District provides domestic and non-potable water service to a population of approximately 64,375 between the City of Beaumont and Cherry Valley. The population is expected to double by 2045. At "build-out," the District's total service area population may grow to over 145,000, but this may not happen until after 2045. Table 2 presents additional demographic and economic statistics for the County of Riverside.

The District's current customer base comprises primarily residential and commercial customers. Large consumers remain consistent year to year, with the City of Beaumont, K Hovnanian's Four Seasons, Beaumont Unified School District, CJ Foods, and Perricone Juices rounding out the top five users.

According to US Census Bureau projections, median household incomes within the City of Beaumont are $92,797 and 21.9% higher than the County of Riverside at $76,066, and 10.3% higher than the Statewide median household income of $84,097. The median value of a single-family owner-occupied housing unit in the vicinity of the City of Beaumont is $513,125.

Table 2 -Demographic and Economic Statistics(1)

Beaumont-Cherry Valley Water District

Demographic and Economic Statistics
Last Ten Years

		County of Riverside		
Calendar Year	Population	Median Household Income	Per Capita Personal Income	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	54,690	76,066	32,079	4.3%

Sources:
Population : State of California Department of Finance
County Data : United States Census; Riverside County Office of Economic Development

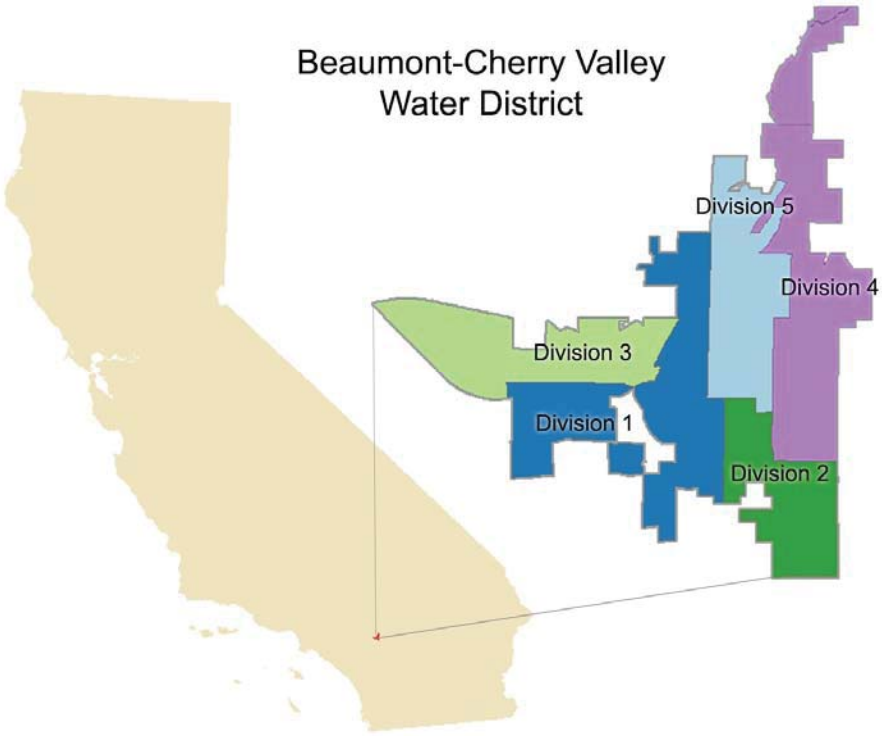
(1) Population from the State of California Department of Finance, for the City of Beaumont, within Riverside County

About the Beaumont-Cherry Valley Water District

District Governance

The District's Board of Directors comprises five members elected at-large by voters to serve 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. Appointed by the Board, the General Manager (GM) administers the daily affairs of the District and implements policy per the direction of the Board of Directors. The Board of Directors (BOD) meets twice a month, on the second Wednesday and fourth Thursday. Each year the BOD adopts an operating budget before the new fiscal year. The budget authorizes and provides the basis for financial reporting and control of the economic operation, and accountability for District funds.

Board of Directors [1]	Division Represented	Term Expiration
David Hoffman, President	Division 5	December 2, 2026
John Covington, Vice President	Division 4	December 2, 2026
Daniel Slawson, Secretary	Division 3	December 2, 2026
Lona Williams, Treasurer	Division 2	December 6, 2024
Andy Ramirez, Member	Division 1	December 6, 2024

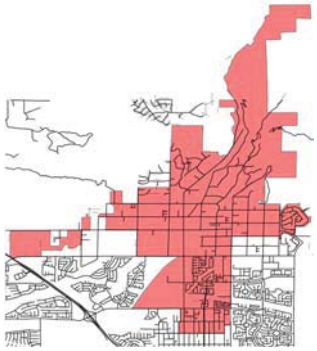


(1) Board members and their elected positions as of October 31, 2023

Board of Directors

Division 5





David Hoffman
President

Beaumont-Cherry Valley Water District Board Member

David Hoffman was elected to the Beaumont-Cherry Valley Water District (BCVWD) Board of Directors in 2014. Since taking office, Mr. Hoffman has dedicated himself to the District, emphasizing fiscal responsibility and sustainability. His devotion is recognized by Board nominations of Treasurer from 2017 through 2019 and again in 2021, and is currently serving as Board President in 2023, with unanimous support each year.

As a board member, Mr. Hoffman has ensured policies create successful projects in water conservation; securing $1.5 million in federal grants for meter improvements; and implementation of the Beaumont MDP Line 16 Project, a joint project between the Riverside County Flood Control and Water Conservation District and the BCVWD.

Dedication to Progress

During the Covid-19 pandemic, Mr. Hoffman provided support on financial utility assistance grants through the California Water and Wastewater Arrearages Payment Program, a program funded by the State Water Resources Control Board using the Federal American Rescue Plan Act of 2021 (ARPA), as well as rent and utility support through the United Lift Rental Assistance Program through the County of Riverside. Director Hoffman is currently serving on the Recycled Water Committee which consists of representation form BCVWD, the City of Beaumont and San Gorgonio Pass Water Agency.

In addition to being the Board Treasurer for several years, Mr. Hoffman has been the Chairman of the Finance and Audit Committee since 2016. The Committee oversees financial reporting, audit, and internal controls while promoting fiscal responsibility and transparency.

Professional Experience

Mr. Hoffman has been a local businessman since 1982, providing products and services in the Calimesa and Cherry Valley areas. With a focus on customer service, individualized support and attention to detail, the family-run business has customers from all over the Inland Empire, has expanded to a 3,000-foot retail store and has an additional ten-acre hay yard. As a Calimesa Chamber of Commerce Member, Mr. Hoffman and his company understand the local community's needs and participate in the community workshop and animal education.

Director Hoffman District Goals

- Maintain a Balanced Budget with Full Transparency
- Pursue Additional Water Sources as the Area Continues to Grow
- District to Provide Safe and Healthy Water to all Rate Payers
- Secure Quality Capital Improvement Components and Outside Labor that Meets District Standards
- Provides a Safe and Desirable Work Environment for District Employees

Division 4





John Covington
Vice President

Beaumont-Cherry Valley Water District

John Covington was elected in 2014 and has also served as President, Vice-President and Treasure for the Beaumont-Cherry Valley Water District (BCVWD). Director Covington is currently the Chair of the Personnel Committee and began his water career at BCVWD in 2000 as a Water Distribution System Operator / Supervisor.

Dedication to Progress

Director Covington has over 3 decades of industry experience, as well as serving many local agencies and intergovernmental committees. He is experienced in local and regional water issues and has been instrumental as an advocate for legislative reform relating to Native American water resources and water rights. Mr. Covington has provided expert witness testimony related to water rights and has been recognized by many agencies as a collaborative key person in negotiations and implementing key management decisions and projects.

Mr. Covington's commitment to the water industry and community is demonstrated through his community service, membership, and participation in several committees statewide.

Licenses and Societies

- State of California Water Distribution Grade III
- State of California Water Treatment Grade III
- American Water Works Water Distribution Operator Grade II
- State of California Tribal Advisory Committee Member
- American Water Works Association CA/NV Member
- Association of California Water Agencies Member
- California Rural Water Association Board Member
- State of California Delegate, National Rural Water Association Board of Directors
- Beaumont Cherry Valley Water District Elected Member (Elected)
- Riverside County Municipal Advisory Commission (Chairman)

Professional Experience

Currently, he has 35 years of water industry experience, an Associate of Arts Degree, and a Water Supply Engineering Certification from San Bernardino Valley College District. Mr. Covington has been employed by the Morongo Band of Mission Indians since 2005. He was hired to manage the Tribes Water and Wastewater Departments and implement all water resource management activities. He also serves in the capacity of Tribal Government Administrator which oversees numerous other tribal departments. His professional career started in 1987 in the public sector of the water industry and continues working for the Tribal Government. He also has extensive knowledge related to Tribal Water Rights (Federally Reserved) State Water Rights, and Statewide Resource Water Management.

Division 3





Daniel Slawson
Secretary

Beaumont-Cherry Valley Water District Board Member

Daniel Slawson has been a Board Member of the Beaumont-Cherry Valley Water District since 2012. His public service for the District includes a nomination and acceptance as the District's Board President in 2017, Vice-Presidency in 2019, and Board President in 2021. Each nomination was unanimously approved. His service aided the District in achieving and gaining annual recognition awards, sustaining financial stability, and providing a source for collaboration with other special district entities.

Dedication to Progress

In addition to advocating for conservation and fiscal sustainability, Mr. Slawson encourages collaboration and communication. In addition to being an elected Board Secretary to the District, Mr. Slawson is also:

- Chair of the San Gorgonio Pass Regional Water Alliance
- Member of the Association of California Water Agencies
- Member of the California Special Districts Association

Professional Experience

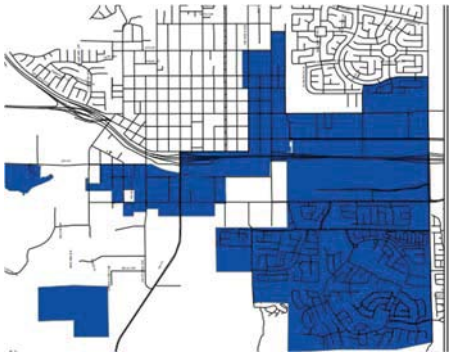
As a partner of Winchester Associates, Mr. Slawson manages the Surveying Division and is Vice President of Land Surveying. Since 1992, his experience has been in local agency improvement design standards, infrastructure planning, parcel and tract mapping, and boundary and construction surveying. This experience has allowed him to understand and advise on infrastructure issues, comment on contract provisions and negotiations, and offer insight on project impacts on the region.

Mr. Slawson is licensed by the California Department of Consumer Affairs Board of Professional Engineers, Land Surveyors, and Geologists as a Professional Land Surveyor. Secretary Slawson has a Certificate in Computer Aided Design from the University of California Riverside.

Mr. Slawson was raised in the beautiful area of Moreno Valley and has lived in our prestigious City of Beaumont for 17 years. Mr. Slawson is married to a passionate and caring registered nurse, continuing the service theme, and his pre-teen daughter attends a local Beaumont public school.

Division 2





Lona Williams
Treasurer

Beaumont-Cherry Valley Water District Board Member

On October 2, 2018, Lona Williams was appointed to Division 2 of the Beaumont-Cherry Valley Water District (BCVWD) Board of Directors. She then ran unopposed for the vacancy and was re-appointed in the election for 2020-2024 term.

Dedication to Progress

During her tenure as Board President, she oversaw the acquisition of $1.58 million in American Rescue Plan Act (ARPA) funds for the District, as well as the implementation of the Beaumont MDP Line 16 Project, a joint project between the Riverside County Flood Control and Water Conservation District (RCFC & WCD) and BCVWD. This project aims to protect the Cherry Valley community from a flood, which will help offset the need for imported water by conveying stormwater to the Noble Creek Recharge Facility and recharging the Beaumont Groundwater Management Zone. Additionally, as a board member, Director Williams helped ensure that implemented policies were successful for projects such as six water conservation projects; a cooperative agreement for recycled water; and securing $1.5 million in federal grants for meter improvements.

Lona Williams also serves on the Finance and Audit Committee, which oversees financial reporting, audits and internal controls while promoting fiscal responsibility and transparency. Director Williams also serves on the Ad Hoc Communications Committee which has been instrumental in communicating to the rate payers throughout two state fire emergencies, the COVID-19 pandemic, the drought, and other local issues.

Professional Experience

Lona Williams holds a Master's Degree in Business Administration and a Bachelor of Science in Business from the University of Redlands. Director Williams is also a Veteran of the United Stated Army and her public sector work has allowed her to serve in a capacity at the local School District, City County and Federal levels. During her university career, she was twice inducted into the Whitehead Leadership Society, an organization established to encourage leadership and academic excellence within the University of Redlands School of Business & Society. As facilitators of professional education and lifelong learning, individual members of the Society have the responsibility to: Provide active service and support to the University community, foster an academic climate for enhancing School of Business & Society student achievement, focus on increasing productive student and faculty dialogue, and honor the traditions of the liberal arts.

Division 1





Andy Ramirez
Member

Beaumont-Cherry Valley Water District Board Member

Andy Ramirez has been a Beaumont-Cherry Valley Water District (BCVWD) board member since 2016. He is an experienced public servant and currently serves as the Director of Public Works & Community Services for a local agency. Director Ramirez enjoys simplifying organizational complexities, improving operational and budgetary efficiencies, and building cohesive teams. Mr. Ramirez has a Master's Degree in Public Administration and graduated with the highest honors from California Baptist University. He resides with his wife and children in Beaumont, California.

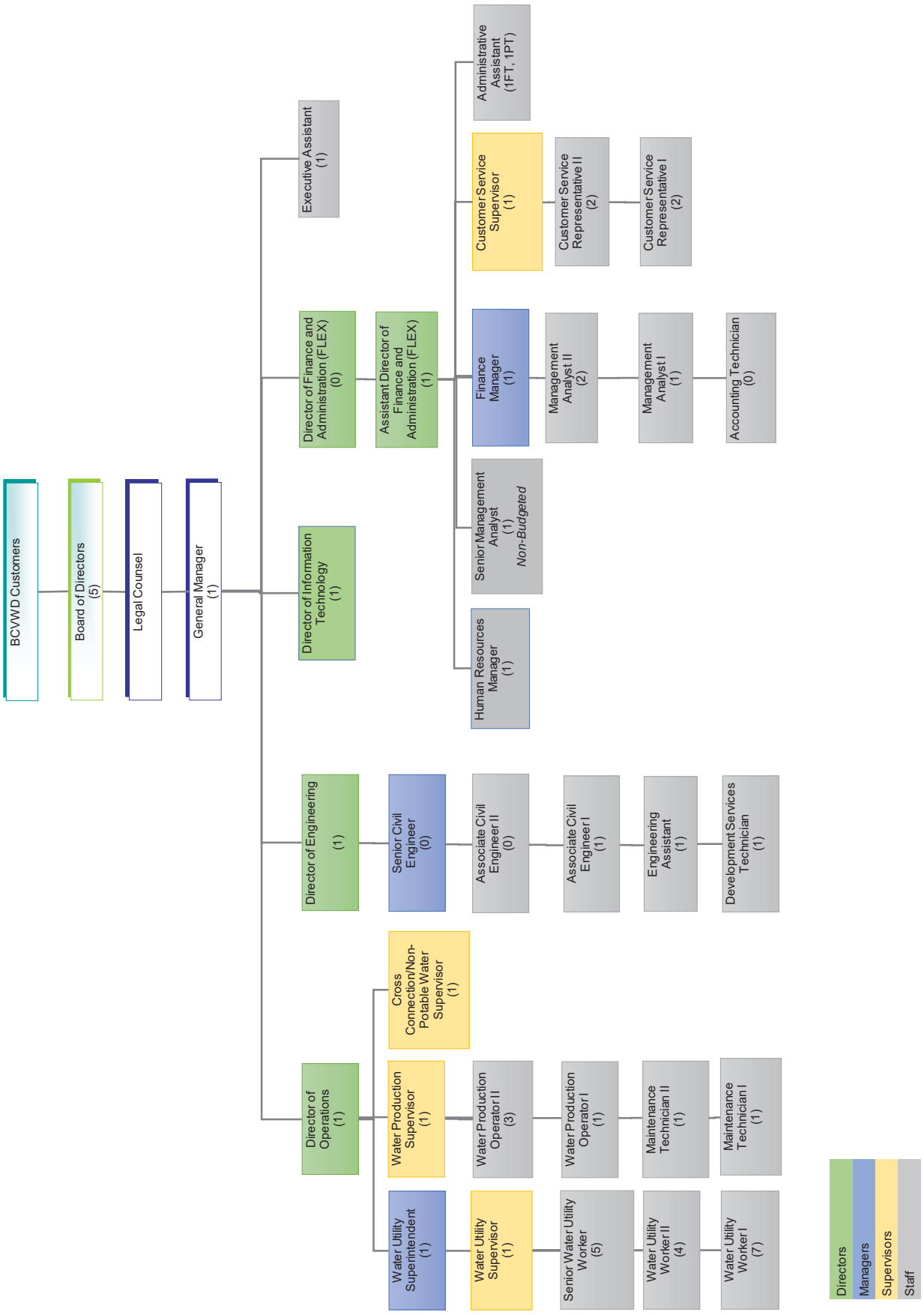
Dedication to Progress

As a board member, Member Ramirez has ensured that policies bring about successful projects such as six water conservation projects; a cooperative agreement for recycled water; securing $1.5 million in federal grants for meter improvements; and implementing the construction of the Beaumont MDP Line 16 Project, a joint project between the Riverside County Flood Control and Water Conservation District (RCFC & WCD) and the BCVWD. This project aims to protect the Cherry Valley community from a local flood and offsets the need for imported water by conveying up to 500 acre-feet of stormwater to the Noble Creek Recharge Facility and recharging the Beaumont Groundwater Management Zone. Additionally, Mr. Ramirez advocated for area residents who lost income due to COVID-19 to seek rent and utility support through the United Lift Rental Assistance Program.

Professional Experience

Mr. Ramirez began his career in the water industry in the late 1990s, installing water and sewer pipelines. His diverse experience continued into the public sector as an executive advisor to the City of Hemet Fire Chief, a Management Analyst in the City Manager's office for the City of San Jacinto, managing operations for the City of San Bernardino, and directing public works and capital improvement projects for the City of Palm Desert. For over a decade, Mr. Ramirez has served in municipal government and has enjoyed collaborating with local municipalities and intergovernmental agencies such as the Western Riverside Council of Governments (WRCOG) and the Orange County Water District (OCWD). He and his family currently volunteer their time at their local church.

BCVWD Organization Chart 2023



Effective 01/01/2024

Personnel Summary by Department

Full and Part-Time District Employees	2020 Actual	2021 Actual	2022 Actual (FT)	2022 Actual (PT)	2023 Budget (FT)	2023 Budget (PT) [9]	2024 Budget (FT)	2024 Budget (PT) [9]
Engineering								
Engineering	6	5	4	1[1]	4	3[1]	4	3[1]
Development Services							0	0
Finance and Administration								
Finance and Administration [2]	7	8	7	1[4]	7	1[4]	8[6]	0
Human Resources	1	1	1	0	1	0	1	0
Customer Service[3]	4	5	4	1[5]	5	1[5]	5	0
Information Technology								
Information Technology	1	1	1	0	1	0	1	0
Operations								
Source of Supply	4	4	6	0	5	0	5	0
Cross Connection/Non-Potable Water[7]	4	4	6	0	1	0	1	0
Transmission and Distribution	12	13	13	5	13	10 [8]	17[9,10]	2
Field Inspections	0	0	0	0	0	0	0	0
Customer Service and Meter Reading	3	3	3	0	3	0	2[9]	0
Maintenance and General Plant	0	1	1	0	1	0	2	0
Total Positions	**38**	**41**	**40**	**8**	**41**	**15**	**46**	**5**
Full-Time Equivalent (FTE)	**38**	**41**	**44**		**48.5**		**48.5**	

(1) *Includes 2 part-time District Engineers at a maximum of 640 hours and 1 Intern at a maximum of 988 hours*
(2) *Includes General Manager, Administrative Assistants, and until 2024, Customer Service Representatives*
(3) *Split Customer Service employees from Finance and Administration, where had been recorded in prior years*
(3) *Included 1 part-time Customer Service Rep I for a maximum of 988 hours and 1 part-time Accountant III for a maximum of 640 hours*
(4) *Includes an Administrative Assistant for a maximum of 988 hours*
(5) *Includes temporary part-time employee to implement the AMR/AMI program*
(6) *Includes General Manager, Executive Assistant, and Administrative Assistant*
(7) *Position created in 2023, split division in 2024*
(8) *Includes 8 part-time Water Utility Worker I positions for seasonal projects for a maximum of 959 hours each as well as 2 temporary employees to implement the AMR/AMI program for a maximum of 2,000 hours each*
(9) *Moved 2 employees from Customer Service and Meter Reading to Transmission and Distribution*
(10) *Consolidated 6 temporary Water Utility Worker I positions into 2 full time positions*

Salaries and Benefits

The District contributes to California Public Employees' Retirement System (CalPERS), a multiple-employer defined benefit pension plan. Effective fiscal year 2002, the District contracted with CalPERS for the retirement formula of 2.7% @ 55. All employees hired before 01/01/13 are covered under this retirement formula and are referred to as Classic Members. The Public Employees' Pension Reform Act (PEPRA) went into effect on 01/01/13, with a retirement formula of 2% @ 62. All employees hired after 12/31/12 and not a prior Classic Member of CalPERS are covered under this retirement formula. Participants are required to contribute up to 8% of their annual covered salary.

In previous years the District's unfunded liability was included as a percentage of the employer's contribution. Effective fiscal year 2018, CalPERS collects the employer contributions toward the plan's unfunded liability as dollar amounts instead of the primary method of a contribution rate. The plan's regular contribution continues to be collected as a percentage of payroll. The unfunded accrued liability (UAL) is billed at the beginning of the fiscal year, with the option of prepayment at a discounted rate or monthly payments. The District's UAL total for 12 monthly payments was $216,666 for 2023/2024. The District opted for the single prepayment option of $209,655 in lieu of the monthly payments, saving $7,011.

Retiree Benefit/Other Post-Employment Benefits (OPEB)

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. In 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. At the September 13, 2023 Regular Board meeting, the Board adopted Resolution 2023-24: Electing to Participate in the California Employers' Pension Prefunding Trust (CEPPT) program, Adopting the Agreement to Prefund Employment Contributions to a Defined Benefit Pension Plan through CalPERS, and Execution of Related Documents. By joining these trust funds, the District is prefunding future costs from investment earnings provided by CalPERS. Contributions to the CERBT and CEPPT programs are voluntary and determined by the District. Under the District's current Funding Policy, the CERBT is funded with $104,000 annually, and the CEPPT is funded with $45,000, annually, both through the end of Fiscal Year 2024.



2024 Salary Schedule

Beaumont-Cherry Valley Water District Salary Schedule by Classification

Effective: January 1, 2024	Salary	Hourly rates (per step)					Annual Range	
Classification	Range*	Step 1	Step 2	Step 3	Step 4	Step 5	(based on 2080 hrs.; rounded to nearest dollar)	
Accounting Technician	26	31.50	33.07	34.72	36.46	38.28	65,520	79,622
Administrative Assistant	22	28.53	29.96	31.46	33.03	34.68	59,342	72,134
Assistant Director of Finance	57	67.70	71.09	74.64	78.37	82.29	140,816	171,163
Assistant General Manager	69	91.05	95.60	100.38	105.40	110.67	189,384	230,194
Associate Civil Engineer I	42	46.74	49.08	51.53	54.11	56.82	97,219	118,186
Associate Civil Engineer II	47	52.89	55.53	58.31	61.23	64.29	110,011	133,723
Cross Connection/Non-Potable Water Supervisor	42	46.74	49.08	51.53	54.11	56.82	97,219	118,186
Customer Service Representative I	12	22.30	23.41	24.58	25.81	27.10	46,384	56,368
Customer Service Representative II	18	25.85	27.14	28.50	29.93	31.43	53,768	65,374
Customer Service Supervisor	33	37.43	39.30	41.27	43.33	45.50	77,854	94,640
Development Services Technician	22	28.53	29.96	31.46	33.03	34.68	59,342	72,134
Director of Engineering	61	74.73	78.47	82.39	86.51	90.84	155,438	188,947
Director of Finance and Administration	64	80.48	84.50	88.73	93.17	97.83	167,398	203,486
Director of Information Technology	56	66.06	69.36	72.83	76.47	80.29	137,405	167,003
Director of Operations	60	72.90	76.55	80.38	84.40	88.62	151,632	184,330
Engineering Assistant	37	41.32	43.39	45.56	47.84	50.23	85,946	104,478
Engineering Intern	4	18.30	19.22	20.18	21.19	22.25	38,064	46,280
Executive Assistant	42	46.74	49.08	51.53	54.11	56.82	97,219	118,186
Finance Manager	50	56.94	59.79	62.78	65.92	69.22	118,435	143,978
General Manager	contract					126.21		262,517
Human Resources Coordinator	31	35.64	37.42	39.29	41.25	43.31	74,131	90,085
Human Resources Manager	39	43.42	45.59	47.87	50.26	52.77	90,314	109,762
Maintenance Technician II	28	33.09	34.74	36.48	38.30	40.22	68,827	83,658
Maintenance Technician I	21	27.85	29.24	30.70	32.23	33.84	57,928	70,387
Management Analyst I	31	35.64	37.42	39.29	41.25	43.31	74,131	90,085
Management Analyst II	38	42.36	44.48	46.70	49.03	51.48	88,109	107,078
Senior Civil Engineer	53	61.33	64.40	67.62	71.00	74.55	127,566	155,064
Senior Management Analyst	45	50.34	52.86	55.50	58.28	61.19	104,707	127,275
Senior Water Utility Worker	27	32.29	33.90	35.60	37.38	39.25	67,163	81,640
Water Production Operator I	21	27.85	29.24	30.70	32.23	33.84	57,928	70,387
Water Production Operator II	28	33.09	34.74	36.48	38.30	40.22	68,827	83,658
Water Production Supervisor	42	46.74	49.08	51.53	54.11	56.82	97,219	118,186
Water Utility Superintendent	46	51.59	54.17	56.88	59.72	62.71	107,307	130,437
Water Utility Supervisor	39	43.42	45.59	47.87	50.26	52.77	90,314	109,762
Water Utility Worker I	17	25.33	26.60	27.93	29.33	30.80	52,686	64,064
Water Utility Worker II	22	28.53	29.96	31.46	33.03	34.68	59,342	72,134

Board of Directors — $285 per day for meeting attendance in accordance with District rules and regulations

***Positions highlighted in grey are non-budget positions not intended to be filled in 2024*

Beaumont-Cherry Valley Water District
2024 Full Salary Range Schedule

Salary Range	Hourly				
	Step 1	Step 2	Step 3	Step 4	Step 5
1	16.99	17.84	18.73	19.67	20.65
2	17.42	18.29	19.20	20.16	21.17
3	17.86	18.75	19.69	20.67	21.70
4	18.30	19.22	20.18	21.19	22.25
5	18.76	19.70	20.68	21.71	22.80
6	19.23	20.19	21.20	22.26	23.37
7	19.70	20.69	21.72	22.81	23.95
8	20.20	21.21	22.27	23.38	24.55
9	20.70	21.73	22.82	23.96	25.16
10	21.23	22.29	23.40	24.57	25.80
11	21.75	22.84	23.98	25.18	26.44
12	22.30	23.41	24.58	25.81	27.10
13	22.86	24.00	25.20	26.46	27.78
14	23.41	24.58	25.81	27.10	28.46
15	24.01	25.21	26.47	27.79	29.18
16	24.61	25.84	27.13	28.49	29.91
17	25.33	26.60	27.93	29.33	30.80
18	25.85	27.14	28.50	29.93	31.43
19	26.50	27.82	29.21	30.67	32.20
20	27.15	28.51	29.94	31.44	33.01
21	27.85	29.24	30.70	32.23	33.84
22	28.53	29.96	31.46	33.03	34.68
23	29.25	30.71	32.25	33.86	35.55
24	29.98	31.48	33.05	34.70	36.43
25	30.73	32.27	33.88	35.57	37.35
26	31.50	33.07	34.72	36.46	38.28
27	32.29	33.90	35.60	37.38	39.25
28	33.09	34.74	36.48	38.30	40.22
29	33.92	35.62	37.40	39.27	41.23
30	34.76	36.50	38.32	40.24	42.25
31	35.64	37.42	39.29	41.25	43.31
32	36.52	38.35	40.27	42.28	44.39
33	37.43	39.30	41.27	43.33	45.50
34	38.37	40.29	42.30	44.42	46.64
35	39.33	41.30	43.36	45.53	47.81
36	40.30	42.32	44.44	46.66	48.99
37	41.32	43.39	45.56	47.84	50.23
38	42.36	44.48	46.70	49.03	51.48
39	43.42	45.59	47.87	50.26	52.77
40	44.49	46.71	49.05	51.50	54.08
41	45.62	47.90	50.29	52.80	55.44
42	46.74	49.08	51.53	54.11	56.82
43	47.91	50.31	52.83	55.47	58.24
44	49.12	51.58	54.16	56.87	59.71
45	50.34	52.86	55.50	58.28	61.19
46	51.59	54.17	56.88	59.72	62.71
47	52.89	55.53	58.31	61.23	64.29
48	54.21	56.92	59.77	62.76	65.90
49	55.56	58.34	61.26	64.32	67.54
50	56.94	59.79	62.78	65.92	69.22

Salary Range	Hourly				
	Step 1	Step 2	Step 3	Step 4	Step 5
51	58.38	61.30	64.36	67.58	70.96
52	59.84	62.83	65.97	69.27	72.73
53	61.33	64.40	67.62	71.00	74.55
54	62.86	66.00	69.30	72.77	76.41
55	64.45	67.67	71.05	74.60	78.33
56	66.06	69.36	72.83	76.47	80.29
57	67.70	71.09	74.64	78.37	82.29
58	69.39	72.86	76.50	80.33	84.35
59	71.12	74.68	78.41	82.33	86.45
60	72.90	76.55	80.38	84.40	88.62
61	74.73	78.47	82.39	86.51	90.84
62	76.61	80.44	84.46	88.68	93.11
63	78.52	82.45	86.57	90.90	95.44
64	80.48	84.50	88.73	93.17	97.83
65	82.49	86.61	90.94	95.49	100.26
66	84.55	88.78	93.22	97.88	102.77
67	86.65	90.98	95.53	100.31	105.33
68	88.83	93.27	97.93	102.83	107.97
69	91.05	95.60	100.38	105.40	110.67
70	93.32	97.99	102.89	108.03	113.43
71	95.66	100.44	105.46	110.73	116.27
72	98.05	102.95	108.10	113.51	119.19
73	100.49	105.51	110.79	116.33	122.15
74	103.01	108.16	113.57	119.25	125.21
75	105.59	110.87	116.41	122.23	128.34
76	108.24	113.65	119.33	125.30	131.56
77	110.94	116.49	122.31	128.43	134.85
78	113.70	119.39	125.36	131.63	138.21
79	116.55	122.38	128.50	134.92	141.67
80	119.47	125.44	131.71	138.30	145.21
81	122.45	128.57	135.00	141.75	148.84
82	125.51	131.79	138.38	145.30	152.56
83	128.64	135.07	141.82	148.91	156.36
84	131.86	138.45	145.37	152.64	160.27
85	135.16	141.92	149.02	156.47	164.29
86	138.54	145.47	152.74	160.38	168.40
87	142.00	149.10	156.55	164.38	172.60
88	145.56	152.84	160.48	168.50	176.92
89	149.20	156.66	164.49	172.71	181.35
90	152.92	160.57	168.60	177.03	185.88
91	156.74	164.58	172.81	181.45	190.52
92	160.66	168.69	177.12	185.98	195.28
93	164.68	172.91	181.56	190.64	200.17
94	168.80	177.24	186.10	195.41	205.18
95	173.02	181.67	190.75	200.29	210.30
96	177.34	186.21	195.52	205.30	215.56
97	181.78	190.87	200.41	210.43	220.95
98	186.32	195.64	205.42	215.69	226.47
99	190.97	200.52	210.55	221.08	232.13
100	195.74	205.53	215.81	226.60	237.93

COLA of 3.7% applied to all salary ranges

The District-Wide Accomplishments and Goals motivate the District to implement measurable action plans to meet the vision and mission of the District. The District reviews the goals' importance, value, and benefits to measure performance, enhance productivity, enforce fiduciary responsibilities, and provide a safe and secure workplace.

2023 DISTRICT-WIDE ACCOMPLISHMENTS

1. The Distict received recognition of the annual Great Place to Work certification in an employee engagement survey for the fiscal year 2023 by the international accreditation system, Great Place to Work, evaluating the organization's health. The certificate is the third consecutive year of recognition.
2. Received the Certificate of Achievement for Excellence in Financial Reporting for the fiscal year 2023 by the Government Finance Officers Association (GFOA), increasing the District's financial performance transparency.
3. Received the Operating Budget Excellence Award for the fiscal year 2023 by the California Society of Municipal Finance Officers (CSMFO) for summarizing financial information of key economic facts on expenditures and revenues.
4. Received the Investment Policy Certification for the fiscal year 2023 by the California Municipal Treasurers Association (CMTA) for Investment Policy Certification of sustained compliance with current state statutes governing local government entities' investment practices.
5. Received the the 2023 Award for Achievement Information Technology Practices for Information Technology and Cybersecurity from the Municipal Information Systems Association of California (MISAC), a prestigious award designed to be a complete audit of an organization and is intended to foster and recognize outstanding governance and operation practices
6. For the completed Master Drainage Plan Line 16 Storm Drain Project (MDP Line 16), the District received th Outstanding Flood Management project award from the American Society of Civil Engineers (ASCE) San Bernardino and Riverside branch, a Proclamation of Recognition from the County of Riverside Board of Supervisors, a Certificate of Recognition from the Riverside County Board of Supervisors, and Flood Control Project of the Year from the ASCE Los Angeles Section.
7. The District completed and distributed the 2022 Water Quality Report and Consumer Confidence Report to communicate BCVWD's source of drinking water quality to the levels of any contaminants found and potential health effects in the local drinking water.
8. The District secured $2.58M of America Rescue Plan Act (ARPA) funding from the county of Riverside for the Noble Tank Pipeline and B-Line Projects.
9. The division completed the Well rehabilitation and pumping unit repair projects to improve the quality of supply and serviceable equipment and prevent excessive repair or equipment failure for Wells 10, 18, 23, and 29.
10. Coordinated and monitored mud and debris flow events and District responses (rain event

responses) from the Apple/ El Dorado burn scar with emergency personnel and Riverside County Flood Control & Water Conservation District (RCFC&WCD).

11. Replaced critical tank inlet and drain line isolation valves on Noble Tank, increased system redundancy and isolation capabilities. Said inlet and drain valves had reached the end of their service life and no longer functioned appropriately.
12. Purchased a Global Positioning System (GPS instrument), supported setup and interface with the Information Technology Department, and provided staff training to provide for the improved accuracy of the District's potable and non-potable water system maps, including water meter location activities as well as mapping of customer non-potable/potable water use areas, and Recycled Water piping locations for anticipated upcoming recycled water permitting activities.
13. Completed Backflow System Structured Query Language (SQL) Server and provided training materials for implementing said system as part of the District's Cross-Connection Control program.
14. Continued programming of approximately 36% of the remaining transmitters as components of the Automated Meter Reading/Advanced Metering Infrastructure (AMR/AMI) project, (7,500 transmitters of 20,450 total project transmitters).
15. The District completed the initial steps of Phase III of AMR/AMI project by coordinating the acquisition of materials and equipment necessary for implementation testing of AMI deployment completion in 2024.
16. The District advanced the cybersecurity initiative by deploying upgraded cybersecurity systems and associated programming, including but not limited to upgraded system monitoring and related technical controls, thereby maintaining the District's optimum cybersecurity response protocols. Work included deploying eight (8) Cybersecurity Control Technologies to improve the District cybersecurity posture.
17. The District advanced technology leveraging for improved operations, tracking, and quality assurance by implementing a pipeline, Hydrant Flush, and a Valve Exercise Geographic Information System (GIS)-based computer solution and providing staff training regarding said solutions.
18. Advanced District water system mapping efforts related to the District's GIS facilities mapping system. Said work included the addition of approximately 4 miles of piping related to recently constructed District and Developer projects.
19. The District completed multiple rehabilitation and reconstruction projects of existing facilities to promote higher maintenance activities and revise facilities' landscaping to improve facility aesthetics and drought tolerance, thereby enabling a better public image.

2024 DISTRICT-WIDE GOALS

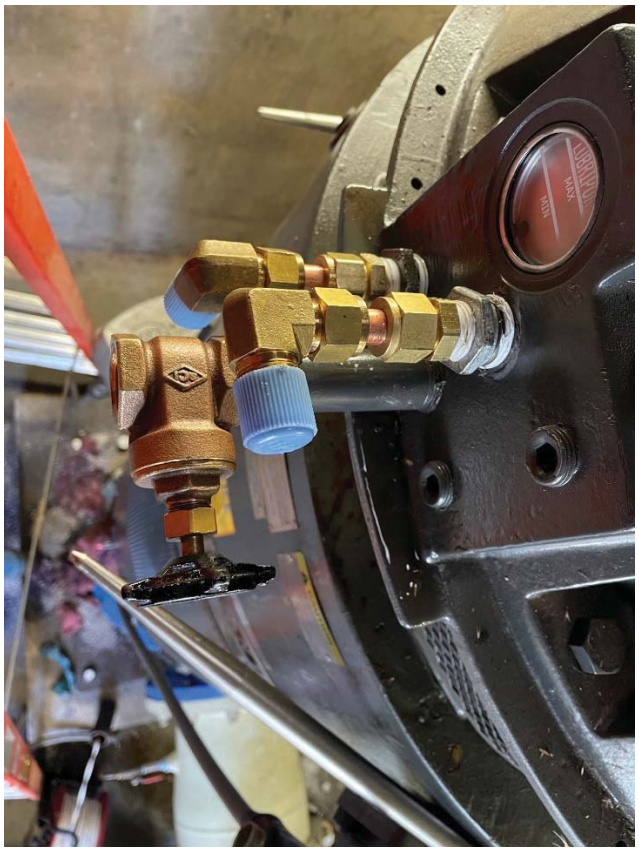
1. Complete and Distribute the 2023 Water Quality and Consumer Confidence reports by communicating to consumers the report's availability by the end of the 2024 fiscal year. The report completion will

reflect an improvement in customer communication to meet BCVWD's annual goal of providing safe water to the community. The goal accomplishment is completing the report within the parameters of the State of California.

2. Continue to meet the State and Federal drinking water standards and required regulatory water quality sampling to administer preservation of water quality for protecting the environment, public health, and water allocation for present and future generations. Provide water sampling and operational requirements necessary to meet all State and Federal drinking water standards and all regulatory water quality sampling requirements, including completion of Unregulated Contaminant Monitoring Rule (UCMR) 5 water constituent sampling activities.
3. Finalize the design and construction documents for Water Storage Tank Recoating, Painting, and Rehabilitation at Cherry Tanks I & II, Vineland Tank I, and Lower Edgar Tank and complete coating, painting, and modifications to said facilities in 2023 and 2024.
4. Implement chlorination system retrofits at Well 29 and Well 25 for continued safe and uniform District chlorination equipment installations.
5. Complete the AMR/AMI project by supporting the final deployment of remaining automatic meters (approximately 200 meters) and associated transmitters (radios) at customer locations. Complete deployment includes installing system collector and repeater components throughout the District, quarterly testing, and quality assurance activities. Upon system testing and commissioning, the District will deploy the customer-facing web portal and enable AMI technology to automate, increase operational efficiency, and improve meter collecting and reporting capabilities by year-end 2024.
6. Continue advancing District and regional water supply activities, including analysis and planning for the District, the San Gorgonio Pass Water Agency (SGPWA) , and the San Gorgonio Pass region stakeholders, including updates to annual water supply and consumption modeling, annual water storage, and future needs assessments, and continued advancement of District and regional Sites Reservoir participation.
7. Replace Line Locator with a GPS-enabled system to improve accuracy in system mapping, response to Underground Service Alerts (USA), and efficiency.
8. Increase valve maintenance activities by 15% and continue logging maintenance activities via a tablet-based maintenance program in conjunction with the District GIS system mapping platform.
9. 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.
10. The continued implementation of Department-wide coordination to commence and advance Capital Improvement Projects, including a request for proposals (as necessary) and design of the following District-Wide locations.
11. Advance the implementation of 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).

12. Improve fiduciary responsibilities by earning an unmodified "clean" opinion for the financial statement audit. The opinion will reflect an improvement of transactional duties to ensure that financial information is represented fairly and accurately. The goal is accomplished by completing the 2023 financial audit by the end of the 2024 fiscal year.
13. Complete and implement the BCVWD Capacity Fee Study that communicates to consumers miscellaneous fees to cover the cost of services and materials, to encourage compliance with administrative rules, and to repair or replace damaged equipment related to water services.
14. Continue implementing the Water Shortage Contingency Plan (WSCP) and drought restrictions as part of the 2020 Urban Water Management Plan to meet the requirements of Governor Newsom's proclamation of a drought state of emergency for all counties in California.
15. The continued implementation in advancement to cybersecurity initiatives by deploying, testing, and refining applications, technologies, and systems reasonably necessary to ensure a secure, safe, and effective workplace.



The General Managers Executive Leadership Team provides strategic and operational leadership to the District to influence organizational tools to enhance productivity, enforce fiduciary responsibilities, and provide a safe and secure workplace.

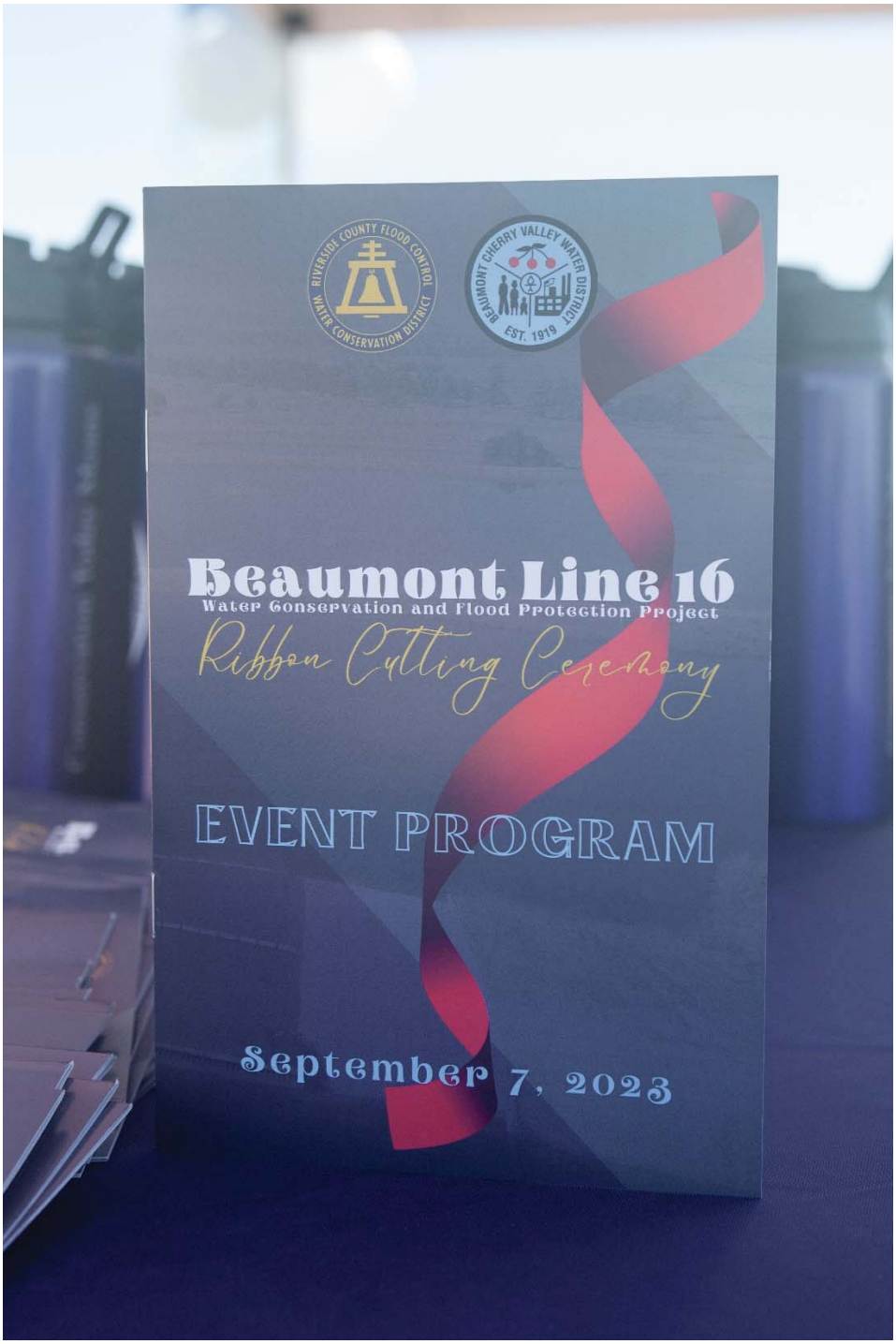
2023 EXECUTIVE LEADERSHIP TEAM ACCOMPLISHMENTS

1. Provided organizational management and leadership to District employees by motivating a collaborative and teamwork approach to the organization's resources for improved efficiency and achieving goals.
2. Effectively communicated with the Board of Directors of District activities by promoting value-added interactions, accountability, building trust, and transparency for decision-making to sustain a healthy relationship and protect the organization's reputation for the betterment of the District and its consumers.
3. Collaborated with various external partnerships to build relationships and awareness with consumers, planning, development, and community groups to shape a collaboration platform for building the Districts community water resources.
4. Completed an Insurance Assessment of the District's Assets to ensure proper insurance coverage in the event of recovering financially from unexpected events.
5. Collaboration between executive leadership team to increase team-building efforts and improve communications through the organization related to the budget preparation process including a 3-part budget training series, multi-department workshops, and one-on-one discussions.

2024 EXECUTIVE LEADERSHIP GOALS AND OBJECTIVES

1. Drive Organizational excellence and teamwork throughout the organization.
2. Provide leadership for all Employees in:
    a. Quality assurance of District Services and Water Supply.
    b. Implementation of Organizational policies advisor.
    c. Prompt and accurate communication.
    d. Employee accessibility, mentoring, and guiding principals.
    e. Adhere to District Standards and Policies.
3. Act in concert with the Board to effectively interface and communicate with Federal, State and local elected appointed officials.
4. Continue to meet the State and Federal drinking water standards and required regulatory water quality sampling to administer preservation of water quality for protecting the environment, public health, and water allocation for present and future generations.
5. Formulate and Process the implementation of the 2025 Water Rate Study to ensure customers pay for water in a fair, equitable, and aligned with the priorities of the District and community values.
6. Drive Recycled Water usage implementation with the City of Beaumont and the San Gorgonia Pass Water Agency.
7. Continue to build external inter-agency relationships with state, regional, and local stakeholders,

including the City of Beaumont, the San Gorgonio Pass Water Agency, Yucaipa Valley Water District, the City of Banning, San Gorgonio Pass Regional Water Alliance, the County of Riverside, Riverside County Flood Control & Water Conservation District, Riverside Local Agency Formation Commission, and others, and provide participation and leadership among agencies.



Beaumont-Cherry Valley Water District Awards



California Society of Municipal Finance Officers

Certificate of Award

Operating Budget Excellence Award
Fiscal Year 2023

Presented to the

Beaumont-Cherry Valley Water District

For meeting the criteria established to achieve the CSMFO Excellence Award in Budgeting.

March 26, 2023

Scott Catlett
2022 CSMFO President

James Russell-Field, Chair
Recognition Committee

Dedicated Excellence in Municipal Financial Reporting

The California Society of Municipal Finance Officers (CSMFO) is the statewide organization serving all California municipal finance professionals, an affiliate of the nationwide Government Finance Officers Association (GFOA). Its mission is to promote excellence in financial management through innovation, continuing education, and professional development. Recognizing that public servants are obligated to serve the public's interests, CSMFO actively improves fiscal integrity and adherence to the highest standards of ethical conduct and creates better accountability by disseminating best practices.

CSMFO established the Operating Budget Excellence Award to recognize agencies whose budget documents reflect a commitment to specific statewide criteria of the highest quality, our comprehensive, transparent, and exhibit exceptional clarity and presentation effectiveness. The District has received the award for the past three years (2021, 2022, and 2023).

The award represents the continued commitment to following best practices in budget preparation. To receive the Excellence Award in budgeting, a governmental unit must publish a budget document that meets specific criteria as a policy document, financial plan, and communication tool. Attainment of the Operating Budget Excellence Award represents a significant accomplishment by BCVWD and its management.



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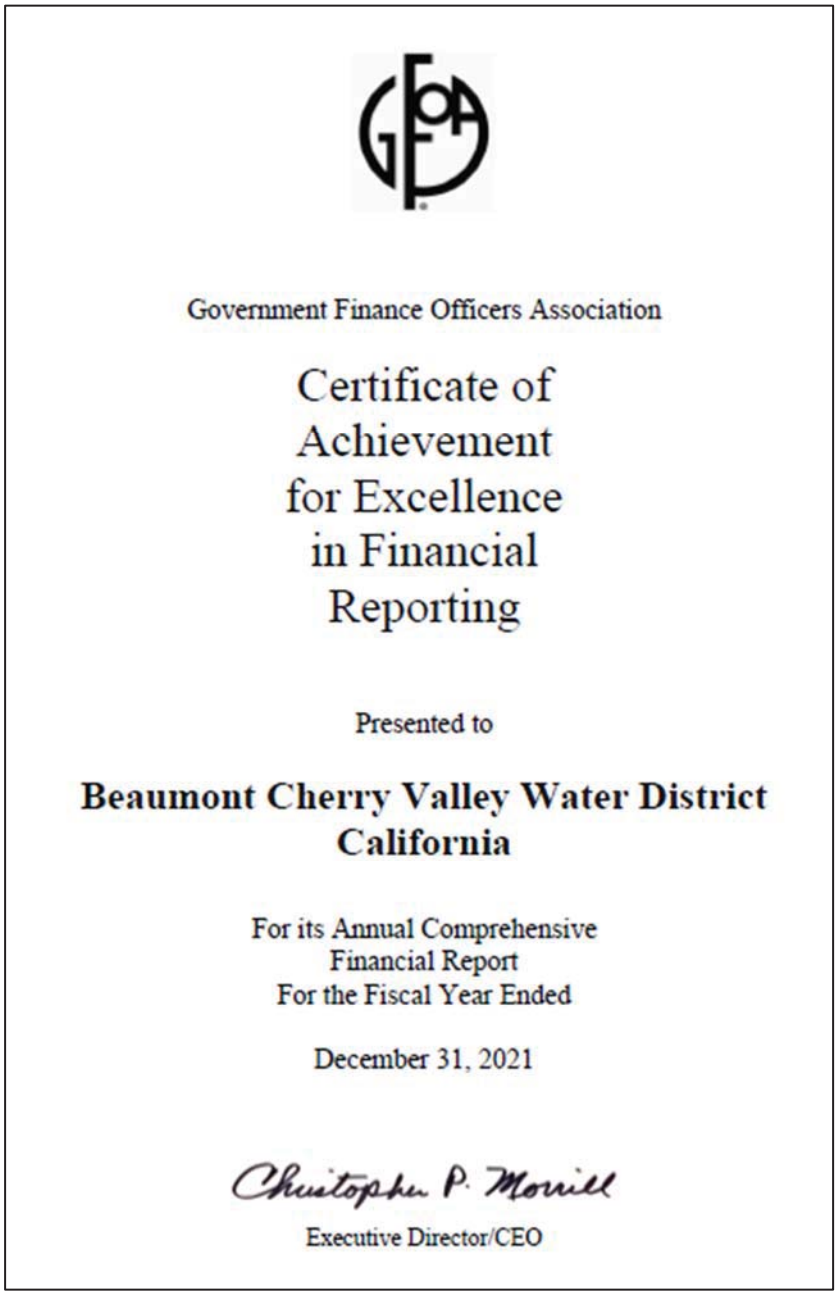
The California Municipal Treasurers Association (CMTA) was founded in 1958 by a handful of Municipal Treasurers from Northern and Southern California whose primary interest was improving their local government function. CMTA is a professional organization with a mission to lead in promoting and enhancing the fiduciary responsibility and integrity of individuals responsible for public funds.

The CMTA Investment Policy Certification confirms the District has met industry best practices for California's public sector agencies and districts. Fellow CMTA members reviewed the policy, many of which have earned the Certified California Municipal Treasurers (CCMT) designation, show transparency and due diligence, and cited all required Government Codes.

The award represents the continued commitment to following best practices in investments. To receive the award, a governmental unit must address eighteen areas of Investment Policies: Scope, Prudence, Objective, Delegation of Authority, Ethics and Conflicts of Interest, Authorized Financial Dealers and Institutions, Authorized and Suitable Investments, Review of Investment Portfolio, Investment Pools/Mutual Funds, Collateralization, Safekeeping and Custody, Diversification, Maximum Maturities, Internal Controls, Performance Standards, Reporting, Investment Policy Adoption, and Glossary. Attainment of the Investment Policy Certification Award represents a significant accomplishment by BCVWD and its management.



The GFOA established the Certificate of Achievement for Excellence in Financial Reporting Program (Program) in 1945 to encourage and assist state and local governments to go beyond the minimum requirements of generally accepted accounting principles to prepare annual comprehensive financial reports that evidence the spirit of transparency and full disclosure and recognize individual governments to succeed in achieving that goal. The Certificate is the highest form of recognition in governmental accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management.

Reports submitted to the Program are reviewed by selected members of the GFOA professional staff and the GFOA Special Review Committee, comprised of individuals with expertise in public sector financial reporting and includes financial statement preparers, independent auditors, academics, and other finance professionals.



Organizations partner with Great Place To Work to understand how effectively their leaders create the conditions for an overwhelmingly positive employee experience. Great Place To Work offers best-in-class data about the employee experience, sourced from surveys taken by millions of employees globally. This data offers organizations invaluable insight into how their workers will interact with the workplace and establishes benchmarks for working conditions around the world.

Great Place To Work Certification criteria are the global standard for quantifying and benchmarking the employee experience. Certification evaluates workplace culture from the perspective that matters the most, the employee, offering the most comprehensive picture on the market of the internal health of an organization.

Positive employee responses to the Trust Index Survey (four and above on the five-point scale) are averaged to provide an organization-wide assessment of culture: the Trust Index. Companies that score above the current threshold become Great Place To Work Certified.



Outstanding Flood Management Project award from the American Society of Civil Engineers (ASCE)



Flood Control Project of the Year from the ASCE Los Angeles Section



Proclamation of Recognition from the County of Riverside Board of Supervisors



Certificate of Recognition from the Riverside County Board of Supervisors

For the completed the Master Drainage Plan Line 16 Storm Drain Project (MDP Line 16), the District has received the Outstanding Flood Management Project award from the American Society of Civil Engineers (ASCE) San Bernardino and Riverside branch, a Proclamation of Recognition from the County of Riverside Board of Supervisors, a Certificate of Recognition from the Riverside County Board of Supervisors, and Flood Control Project of the Year from the ASCE Los Angeles Section.

The American Society of Civil Engineers represents more than 150,000 members of the civil engineering profession in 177 countries. The Society advances civil engineering technical specialties and is an authoritative source for codes and standards that protect the public. The Flood Management award recognizes projects whose primary purpose is flood management and flood protection and that showcases advances and/or innovation in the management of flood plains, addressing historical flood issues or emergency flood repairs and related improvements to the benefit of the environment and downstream lands and communities.

The County of Riverside Board of Supervisors issues a Proclamation to commemorate large scale community or organizational milestones or events with historic and/or unique importance to the citizens of Riverside. A Certifiate of Recognition recognizes individuals, in this case BCVWD, celebrating significant milestones and contributions to society.



The Municipal Information Systems Association of California (MISAC) includes IT professionals from cities, towns, public safety, special districts and other local governmental agencies/districts. The MISAC State Board of Directors manages the direction of the association as a whole via state bylaws and Four Pillars: education, member resources, relationships, and advocacy. MISAC strives to promote leadership, education, and access to resources for local agency technology professionals in order to enhance local government services and effectiveness using its Four Pillars.

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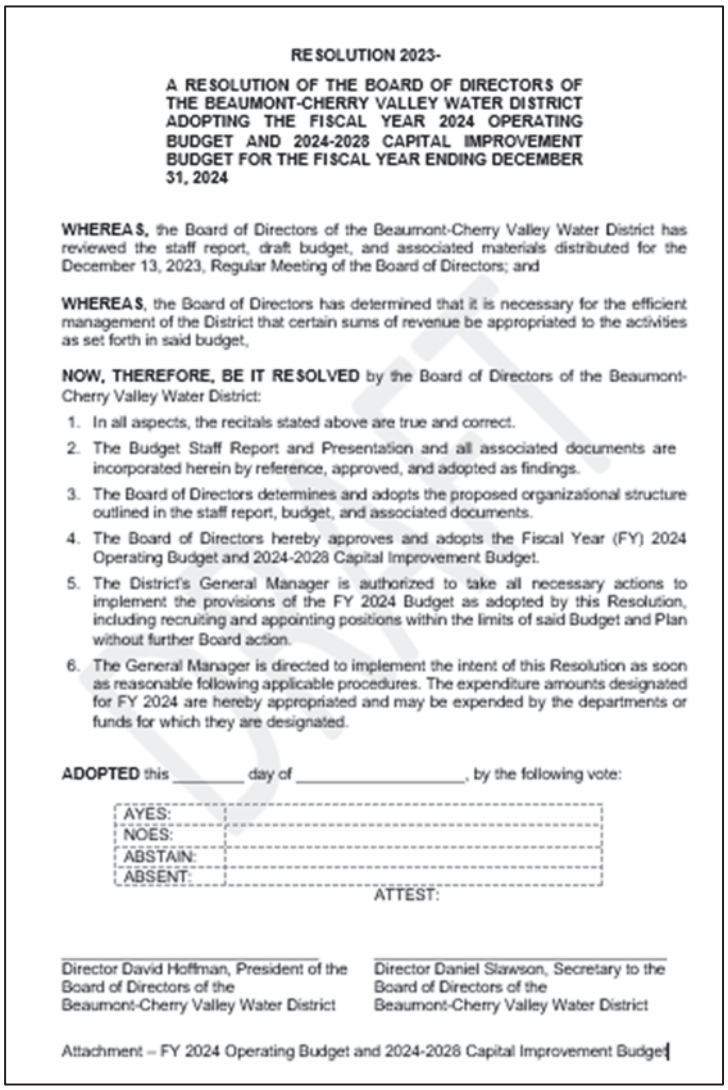
The Award for Achievement Information Technology Practices for Information Technology and Cybersecurity is a prestigious award designed to be a complete audit of an organization and is intended to foster and recognize outstanding governance and operation practices.

Budget Resolution

Annually, the Board of Directors (BOD) approves and adopts the Fiscal Year (FY) Operating Budget and Capital Improvement Budget by adopting a Resolution.

The District's General Manager (GM) is authorized to take all necessary actions to implement the provisions of the FY Budget as adopted by the Resolution, including recruiting and appointing positions within the limits of said Budget and Plan without further Board action.

The GM is directed to implement the Resolution's intent following applicable procedures. The expenditure amounts designated for the FY are appropriated and expended by departments per funding source designation. The Finance and Administration Department prepares the annual Operating and Capital Improvement Budget (CIB), using projected financials for presentation to the BOD, intending to submit for full budget document approval before year-end, effective January 01.



RESOLUTION 2023-

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE BEAUMONT-CHERRY VALLEY WATER DISTRICT ADOPTING THE FISCAL YEAR 2024 OPERATING BUDGET AND 2024-2028 CAPITAL IMPROVEMENT BUDGET FOR THE FISCAL YEAR ENDING DECEMBER 31, 2024

WHEREAS, the Board of Directors of the Beaumont-Cherry Valley Water District has reviewed the staff report, draft budget, and associated materials distributed for the December 13, 2023, Regular Meeting of the Board of Directors; and

WHEREAS, the Board of Directors has determined that it is necessary for the efficient management of the District that certain sums of revenue be appropriated to the activities as set forth in said budget,

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Beaumont-Cherry Valley Water District:

1. In all aspects, the recitals stated above are true and correct.
2. The Budget Staff Report and Presentation and all associated documents are incorporated herein by reference, approved, and adopted as findings.
3. The Board of Directors determines and adopts the proposed organizational structure outlined in the staff report, budget, and associated documents.
4. The Board of Directors hereby approves and adopts the Fiscal Year (FY) 2024 Operating Budget and 2024-2028 Capital Improvement Budget.
5. The District's General Manager is authorized to take all necessary actions to implement the provisions of the FY 2024 Budget as adopted by this Resolution, including recruiting and appointing positions within the limits of said Budget and Plan without further Board action.
6. The General Manager is directed to implement the intent of this Resolution as soon as reasonable following applicable procedures. The expenditure amounts designated for FY 2024 are hereby appropriated and may be expended by the departments or funds for which they are designated.

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

AYES:	
NOES:	
ABSTAIN:	
ABSENT:	

ATTEST:

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

Attachment – FY 2024 Operating Budget and 2024-2028 Capital Improvement Budget

Accounting, Budgeting, and Rate-Setting Structure

Basis of Financial Reporting: Proprietary Fund Accounting

Proprietary Funds create a record and account for transactions in government-related activities. The District's financial reporting structure is fund-based. A fund is a separate, self-balancing set of accounts used to account for segregated resources for specific purposes to follow particular regulations, restrictions, or limitations. There are two types of proprietary funds – enterprise funds and internal service funds. An enterprise fund is to account for an activity for which external users are charged a subsequent fee against goods and services. An internal service fund accounts for activities that provide goods and services to other funds. Both fund types use the same Generally Accepted Accounting Principles (GAAP), comparable to the private sector. As required by GAAP, the District's Water Fund uses the full accrual basis accounting, which recognizes revenues in the accounting period in which they are earned and expenses in the accounting period in which the liability is incurred. Unbilled water utility revenues accrue at year-end. A full accrual basis accounting recognizes the economic effect of events that impact an entity during the accounting period, regardless of whether cash was received or spent.

Proprietary Funds account for district activities where the focus determines operating income, financial position, and cash flow. Proprietary funds include enterprise and internal service funds. Both enterprise and internal service funds recover the total cost of providing services (including capital costs) through fees, other revenues, and charges on those using their services.

The District reports all activity in one enterprise fund, the Water Fund, which intends to support user charges or rates for water service. Proprietary funds mainly focus on the flow of economic resources recognized on the accrual basis of accounting. These funds primarily account for all the assets and liabilities relevant to the operations, both short-term and long-term. Occasionally, rate adjustments are needed to ensure the fund maintains adequate cash balances to cover operating costs, debt service, and capital repairs and replacements.

What is a Budget?

The fiscal year 2024 budget provides the following functions:

1. *A Policy Document*
   The budget links desired goals and policy direction to the actual day-to-day activities of the District.

2. *An Operational Tool*
   The budget directs the operation of the District. Activities of each function or department are formalized and described in the chapter Budget by Department. Budgets strategically plan for future business goals and financing needed to achieve such. Operating budgets facilitate planning anticipated income and expenses for a specified budget period. The process maintains an understanding of various District enterprises, how they relate to each other, and the goals and policies of the District and the Board.

3. *A Financial Planning Tool*
   The budget is a financial planning tool. A balanced budget must be adopted by the Board of Directors and put in place before the expense of District funds on January 1. The budget provides the authority to spend District funds.

4. *A Link with the Community*
   Transparency: The budget provides an opportunity to allow and encourage public review of District operations. The document describes the activities of the District, the reason or cause for those activities, future implications, and the direct relationship to constituents.

Budget Planning and Preparation

The budget process begins in February each year and has three distinct functions. The first, in February, is a debrief between Finance and all department staff involved in the prior year's budget process. The intention is to discuss the process, forms, and outcome, improve communication, and improve the process moving forward. By collecting input from each department, staff can address any inefficiencies and identify training needs for the budget processes to follow.

The second process is the mid-year review, which takes place each year in June. The departments review their expense accounts to determine if any mid-year adjustments or amendments are needed. An adjustment is a transfer within a department under $50,000, approved by the department director and the General Manager. An amendment is an increase or decrease to the approved budget, usually for a considerable unexpected expense, that requires Board approval. In either case, the mid-year review asks departments to evaluate costs concerning their expectations for the current year to ensure that their budgets are on track.

The new year budget preparation begins in July of each year, with the departments preparing for the requirements for the following fiscal year. An annual kickoff meeting is scheduled to discuss the upcoming process, required forms and documents for requests, and timeline. The budget requests are reviewed by the Director of Finance and Administration, and recommendations are presented to the General Manager by September. The budget is presented to the Finance and Audit Committee in October for an initial budget review in detail to address questions before a draft is presented to the full Board of Directors. A budget workshop is scheduled with the Board of Directors (BOD) for the budget presentation and discussion. The presentation includes information from prior years, projections for the current year, and an explanation of the changes from year to year. Modifications requested by the Board of Directors are implemented to prepare the report's final draft, which is presented to be voted on in December of each year. Below is the budget calendar for the fiscal year 2024.

Table 3 - Key Dates for the New Year Budget Preparation

June	July
Mid-year review of FY 2022-2023 revenue and expenditures	Finalize mid-year budget projections for the BOD presentation
Review budget adjustment requests from the department (current fiscal year)	Present mid-year budget update to BOD
Prepare mid-year budget analysis and agenda report for the BOD meeting in July	Informal Status Update to Personnel Committee
Budget kickoff meeting with all Departments	Review of Capital Improvement Program (CIP) budgets and projects (status update)

August	September
Budget meeting with all Departments	Final review of CIP budgets and projects (status update)
Distribute department narratives, goals, accomplishments, and organization charts to Departments for review and update	Initial draft of expense justification reports requests due from Departments
Personnel Request Forms to GM (if applicable)	Supplemental budget requests due from Departments
Review of Departmental supplemental budget request	GM meetings with Departments to discuss proposed budget requests
Personnel change requests discussed at Personnel Committee	Completion of Departmental Goals & Accomplishments
Goals and Accomplishments meeting with all departments	

October	November
Personnel change requests discussed at Personnel Committee	Draft budget approved by Finance & Audit Committee
Draft budget prepared, review by Departments	Draft budget presented to BOD
Draft budget reviewed by Finance & Audit Committee in preparation for BOD review/approval	Final Draft budget finalized based on BOD discussion/directions

December
FY 2024 Budget adopted by BOD

How Does the Budget Compare to the Annual Financial Report?

The budgetary management of District funds is based on the “bottom line” and whether the expenses, including capital replacements, are supported by revenue. The District uses its reserve balances, or “ending reserves,” to evaluate its funds.

Some of the common differences between a GAAP-based Annual Comprehensive Financial Report (ACFR) and a budgetary basis of accounting are as follows:

- Under a budgetary basis, the receipt of debt proceeds, capital outlays (including the capital improvement program), and debt service principal payments are reported as non-operating revenues and expenses. Depreciation expense is not reported, except for informational purposes only.
- The opposite is true under a GAAP-based ACFR: capital outlays are reflected as additions to assets on the balance sheet and depreciated over their useful lives. Debt proceeds are shown as a liability, and principal expenses on debt service are reflected as a liability reduction.
- The timing of revenue and expenses are the same under GAAP-based ACFR and a budgetary basis of accounting. Revenues are recognized when earned, and expenses are recognized when incurred.

Proposition 218

The need for a rate increase can dictate the timing of the budget process. Proposition 218, officially titled the “Right to Vote on Taxes Act,” was approved by California voters in 1996. It amended the State Constitution and established additional procedural requirements and limitations on new and increased taxes, assessments, and property-related fees and charges.

For special districts such as Beaumont-Cherry Valley Water District (BCVWD), any fees or charges imposed on persons as an incident of property ownership (water commodity charges, service charges, related late charges and fees, sanitation fees, etc.) must comply with the requirements of this law. Specifically, the District must notify all affected property owners 45 days before a public hearing on any proposed rate increase. During those 45 days, the property owner may choose to protest the increase by submitting a written form to that effect. The proposed fee or increase is prohibited if written protests constitute a simple majority (50% + 1).

Substantive requirements of Proposition 218 include restrictions on expenses that may be included in the fee or rate. For example, revenues cannot exceed the costs required to provide the property-related service, and revenues from the fee cannot be used for any purpose other than that for which it was imposed. These requirements suggest that an agency develop the cost of service studies that document the costs for which their fees and rates are imposed, utilizing appropriate industry principles and guidelines.

Budget Control and Amendment

Throughout the budget period, the management staff is responsible for monitoring their department’s budgets. Finance staff provides tools for managers to review their budgets at any time. In addition to the budget process, the team presents a monthly budget report to the Finance and Audit Committee for a detailed review before being submitted to the Board of Directors (BOD) for review and approval. The reports update the BOD on the progress of all operating revenues and expenses for the Water Fund. The Finance and Audit Committee also undertakes a comprehensive mid-term and mid-year review of the District’s operating budget, which is then submitted to the Board. If, during the mid-year budget review or during the budget presentation to the Finance and Audit Committee, it is determined that a significant adjustment is needed, then finance staff will work with managers to prepare a Budget Adjustment or Amendment request to be approved.

The General Manager (GM) is responsible for keeping the 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 GM as described in this budget.

The GM may exercise discretion in the Administration of the budget to respond to changed circumstances by requesting budget transfers between line items within their department. Budget transfers (or adjustments) between departments must be approved by each department director and the GM. Any single line item modification of more than $50,000 shall require approval by the BOD. Any amendment (addition or reduction) to the budget shall also require approval by the BOD. All budget transfers are documented and tracked in the District's computerized financial system and reported to the Finance and Audit committee at regular meetings on the first Thursday of each month.

The GM may authorize hiring full-time staff if the Board of Directors has approved the position or classification. In addition, the General Manager may approve the hiring of temporary or part-time staff as needed.

The GM's Declaration of a District Emergency is a public acknowledgment of the severe situation the District faces and that the District's resources may not be adequate to respond to the emergency. The BOD, in consultation with the GM, may delegate to the General Manager the authority to suspend competitive bidding and enter emergency contracts of up to two-hundred fifty thousand dollars ($250,000), as authorized by Public Contract Code §20567 and §22050. The Board must ratify the declaration within fourteen (14) days at a regular, special, or emergency Board meeting.



Financial Guidelines and Policies

General Financial Goals

- Ensure delivery of an adequate level of water-related services by assuring reliance on ongoing resources and maintaining an adequate financial base
- Ensure the District can respond to changes in the economy or new service requirements without an undue amount of financial stress
- Assure ratepayers that the District is well-managed financially
- Adhere to the highest accounting and management policies as set by Government Finance Officers Association (GFOA), Governmental Accounting Standards Board (GASB), and other professional standards for financial reporting and budgeting

Cash and Investments

The District maintains cash and investment programs following the District Investment Policy, intended to provide guidelines for the prudent investment of surplus cash, reserves, trust funds, and restricted monies and to outline a policy 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. The primary objectives of the District's investment activities, in order of priority, are the safety of the 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.

Operating Budget Guidelines

Based on the District's balanced budget definition, current operating expenses will be paid from current revenues and reserves carried forward from the prior year. Additional personnel is requested to meet program initiatives, and policy directives after service needs are identified.

Reserve Policy

This policy, incorporated with Board of Directors Resolution 2010-10, adopted on July 14, 2010, 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.

Designated Reserves

1. *Emergency Reserve*

   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% of the annual operating budget.

2. *Capital Replacement Reserve*

   The Capital Replacement Reserve is designated for purchasing 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 sources other than capacity fees, including operating revenues, and is available for capital improvements.

3. *Reserve for Operations*

   The Reserve for Operations is to be used for working capital purposes and to ensure the continuity of customer services regardless of cash flow. This Reserve has 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 the event of unanticipated expenses or revenue fluctuations.

Restricted Reserves

1. *Reserves for Future Capital Commitments*

   Reserves for Future Capital Commitments are established by resolution to designate specific fees for expanding the domestic water system. The annual minimum funded represents fees collected during the year. Appropriation of reserves is approved through Board action. Funds appropriated to these reserves are invested similarly to other District investments, with interest earnings on the restricted reserves credited logically and systematically.

2. *Reserves for Funds Held for Others*

   The Board of Directors establishes reserves for Funds Held for Others to segregate funds held for others, such as refundable or prepaid deposits. They are adjusted to equal the funds held for others at year-end. Funds appropriated to these reserves are invested similarly to other District investments.

3. *Debt Service Reserve*
   The Debt Service Reserve is established to be used to provide for the repayment of debt. This Reserve is maintained at the minimum required by funding covenants. Funds appropriated to these reserves are invested similarly to other District investments, with interest earnings on the restricted reserves credited logically and systematically.

Operating Budget – Water Enterprise Fund



How is Water Measured?

Measurement Structure

Water is commonly measured by the acre-foot (AF). The AF measurement is used when the District imports large quantities of water from the San Gorgonio Pass Water Agency (SGPWA) by the California State Water Project (SWP).

The unit of measure that the District uses for billing domestic water customers is one hundred cubic feet (CCF) of water. One CCF equals 748 gallons.

One acre-foot equals 325,851 gallons, enough to flood a football field - roughly an acre in size - one foot deep. In contrast, as a typical bathtub holds 50 gallons of water, it takes approximately 15 bathtubs full of water to equal one CCF.

Water Production

Actual water production from January through October was down 521,474 CCF in the fiscal year 2023 versus the same period in the fiscal year 2022. A potential reason for the decrease in consumption is cooler and wetter weather than experienced in 2022 over the same period as well as some increases due to new home construction.



Rate Structure

The District bills residential services every two months (bi-monthly), resulting in six total bills per year for most customers. The existing rate structure for potable water consists of a bi-monthly fixed charge based on meter size and customer classification.

Each customer classification type is assigned a different monthly fixed charge to reflect the difference in the service cost. The classifications for the water meter service charges are:

1. Domestic/ Commercial/ Non-potable: Single-family residential, single business commercial unit, or non-potable water service unit per meter.

2. Multiple Residential/ Multiple Commercial: Residential or commercial customers with multiple units on one meter. For example, an apartment building would fall into this classification.

Table 4 – Bi-Monthly Potable and Non-Potable Water Meter Service Charges

Meter Size	January 2022	January 2023	January 2024
5/8”	$25.87	$27.69	$29.63
3/4”	$35.65	$38.15	$40.83
1”	$55.24	$59.11	$63.25
1 1/2"	$104.21	$111.51	$119.32
2”	$162.97	$174.38	$186.59

Additionally, all customers pay a commodity rate by customer class on all water consumption. These rates are shown in the table below. Domestic residential customers pay a three-tiered rate based on consumption at each tier level. All other customers pay a uniform rate per CCF consumed. Additionally, the District passes through imported water charges and the cost of power to transmit and distribute water to all customers.

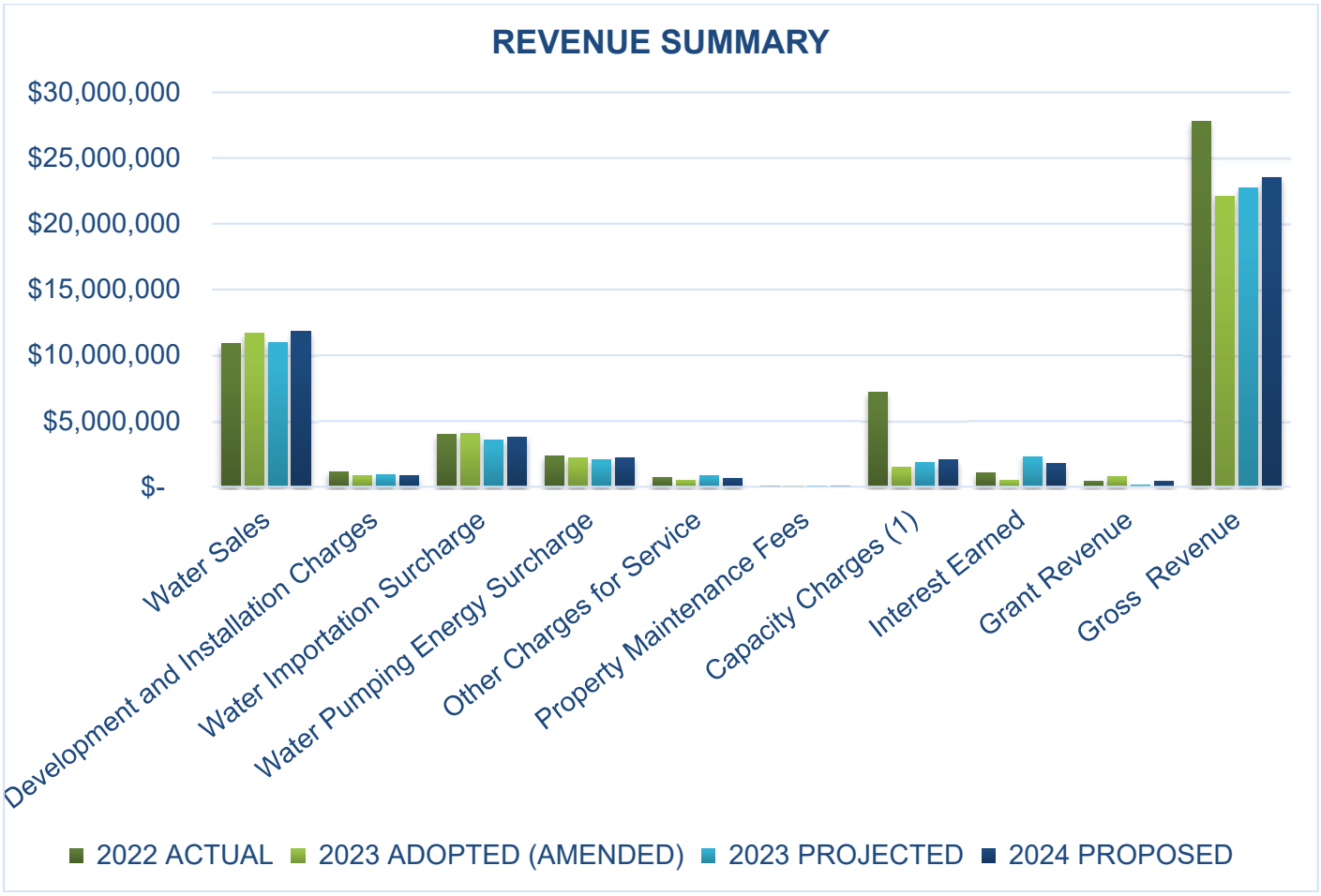
Table 5 – Bi-Monthly Potable and Non-Potable Water Commodity Rates

Customer Class	Monthly Tiers (CCF)	January 2022	January 2023	January 2024
Single Family				
Tier 1	16	$0.76	$0.82	$0.88
Tier 2	34	$.94	$1.01	$1.09
Tier 3	34+	$1.57	$1.68	$1.80
Multi-Family	Uniform	$1.17	$1.26	$1.35
Commercial/Industrial	Uniform	$1.10	$1.18	$1.27
Fire Service	Uniform	$1.35	$1.45	$1.56
Landscape Irrigation	Uniform	$1.22	$1.31	$1.41
Schedule Irrigation	Uniform	$1.22	$1.31	$1.41
Construction	Uniform	$1.35	$1.45	$1.56
Non-Potable	Uniform	$0.96	$0.98	$0.98
State Water Project (SGPWA)		*Pass-Through*	*Pass-Through*	*Pass-Through*
SCE Power Charge (Pumping)		*Pass-Through*	*Pass-Through*	*Pass-Through*
Non-potable Water Supply		*Pass-Through*	*Pass-Through*	*Pass-Through*
Non-potable Water Power		*Pass-Through*	*Pass-Through*	*Pass-Through*

Financial Summary – Water Enterprise Fund

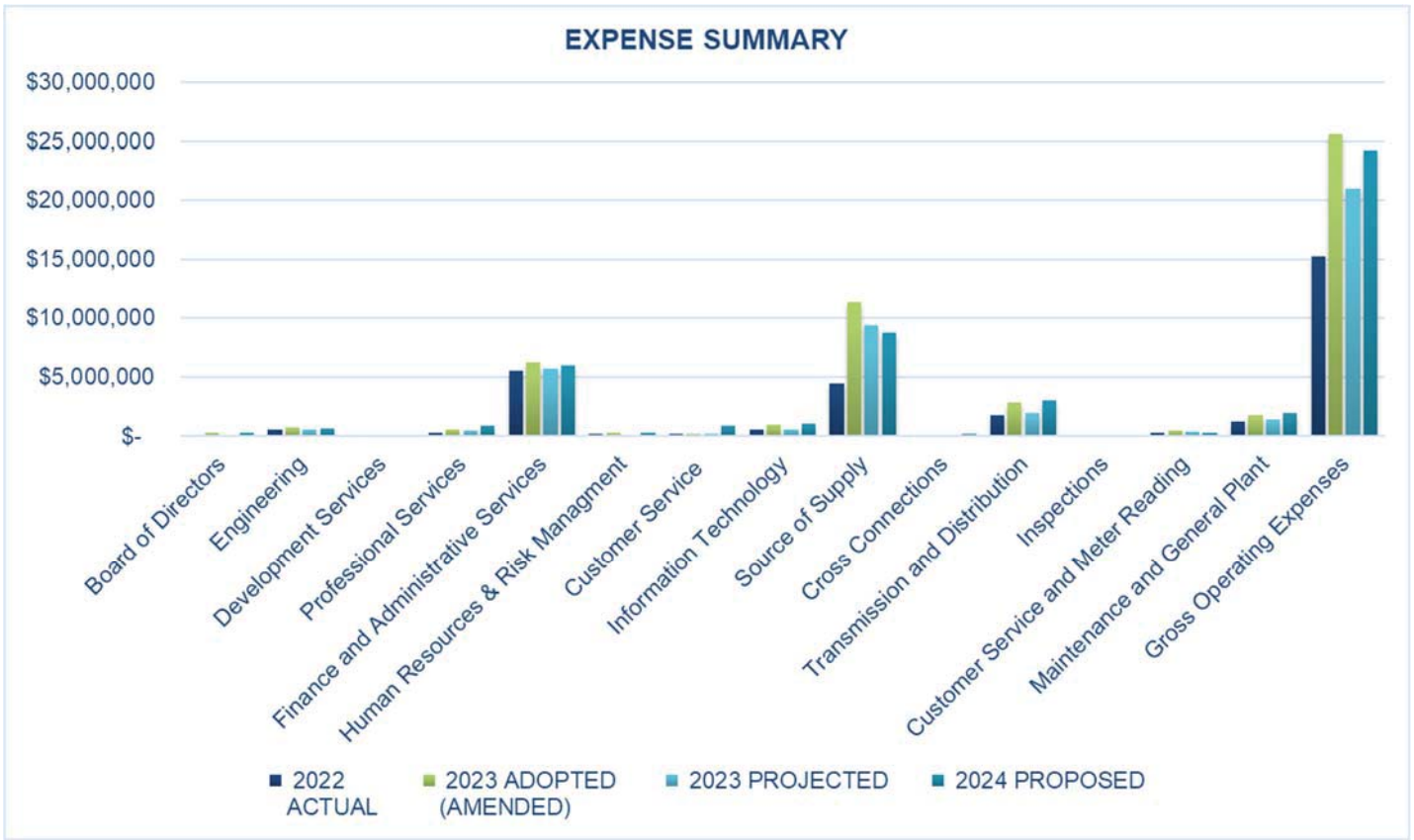
	2022 ACTUAL	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE *(Proposed less Adopted-Amended)*
Operating Revenue					
Water Sales	$ 10,899,400	$ 11,690,000	$ 10,982,000	$ 11,823,000	$ 133,000
Development and Installation Charges	1,153,300	834,000	944,600	834,000	-
Water Importation Surcharge	3,994,800	4,072,500	3,570,600	3,783,000	(289,500)
Water Pumping Energy Surcharge	2,331,200	2,227,500	2,082,800	2,207,000	(20,500)
Other Charges for Service	680,700	467,000	820,900	645,000	178,000
Total Operating Revenue	19,059,400	19,291,000	18,400,900	19,292,000	1,000
Non-Operating Revenue					
Property Maintenance Fees	$ 45,500	$ 50,000	$ 42,600	$ 42,000	$ (8,000)
Capacity Charges [(1)]	7,181,400	1,484,000	1,866,100	2,053,000	569,000
Interest Earned	1,071,000	484,000	2,285,400	1,751,500	1,267,500
Grant Revenue	433,400	784,000	151,600	397,000	(387,000)
Total Non-Operating Revenue	8,731,300	2,802,000	4,345,700	4,243,500	1,441,500
Gross Revenue	27,790,700	22,093,000	22,746,600	23,535,500	1,442,500

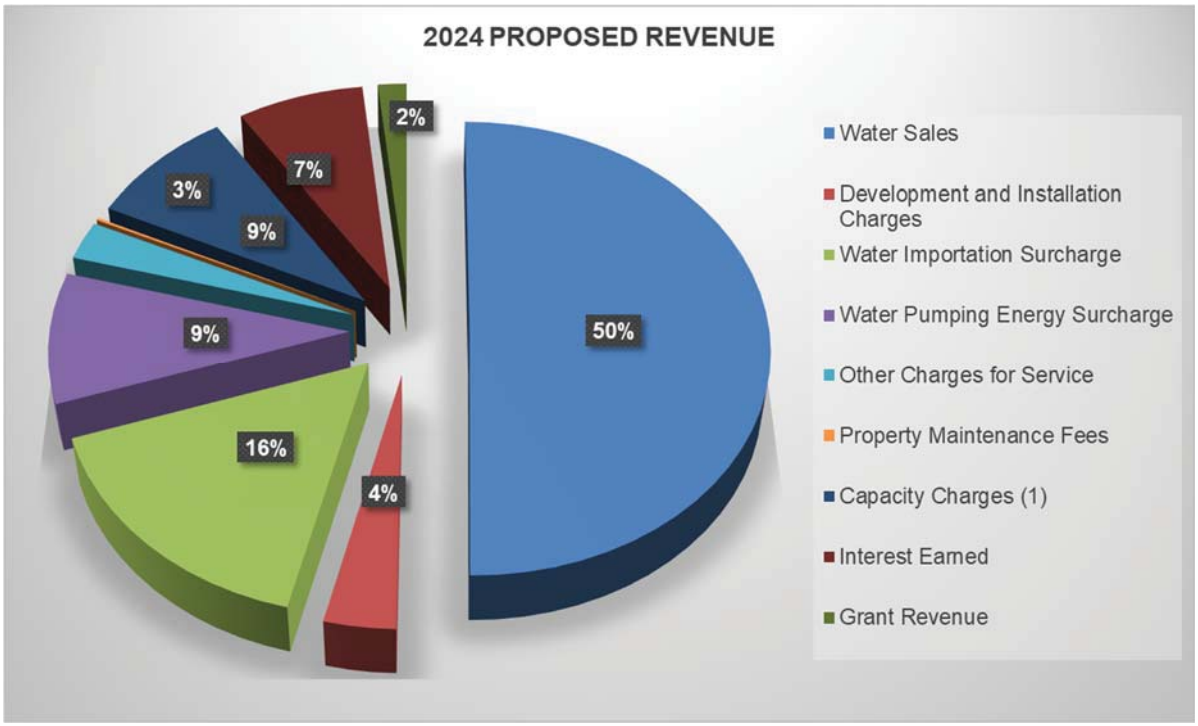
(1) Projections for 2023 are based on historical averages and actuals up to August 31, 2023

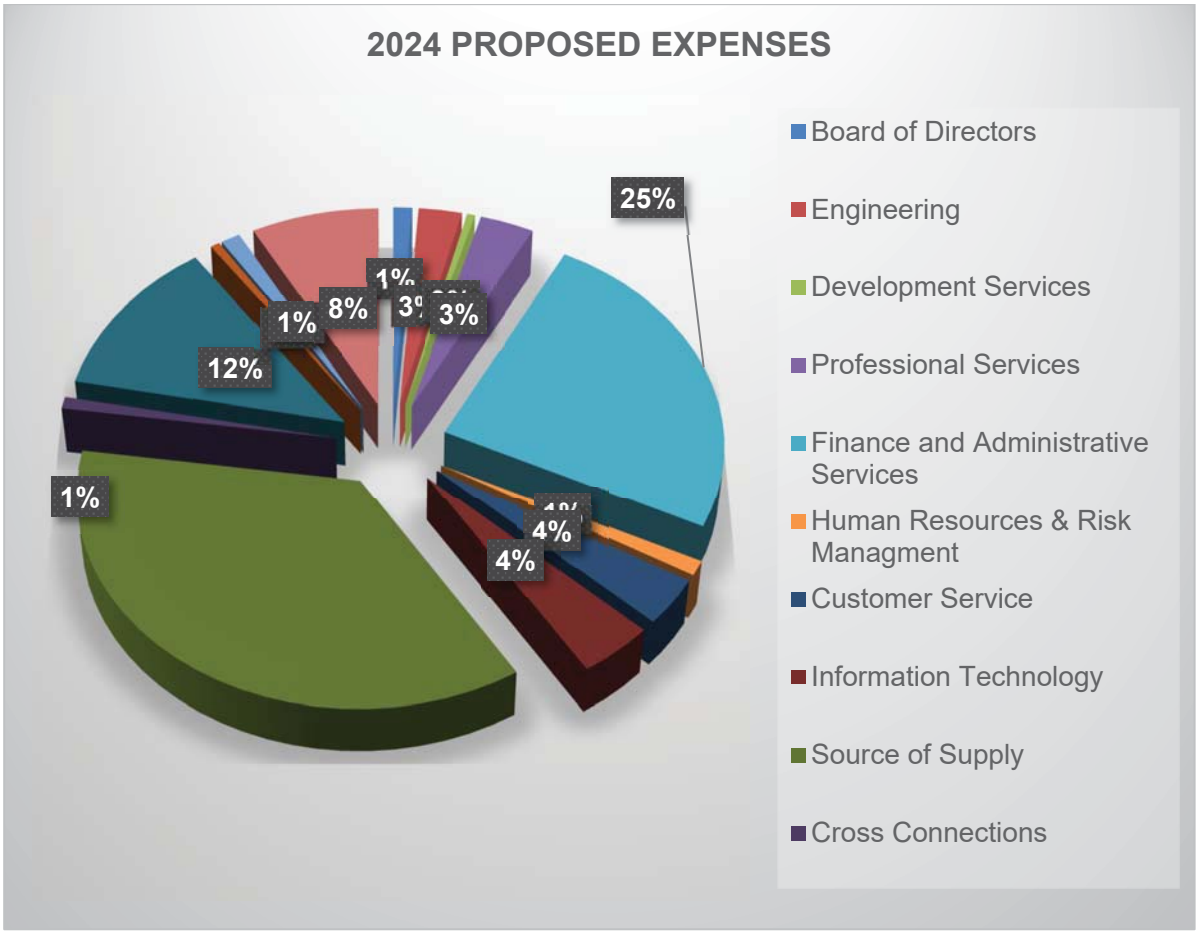


	2022 ACTUAL	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE *(Proposed less Adopted-Amended)*
Operating Expenses, by division					
Board of Directors	$ 158,524	$ 299,000	$ 164,300	$ 282,500	$ (16,500)
Engineering	542,151	741,500	584,700	645,000	(96,500)
Development Services	-	-	-	118,500	118,500
Professional Services	310,803	555,255	471,200	806,000	250,745
Finance and Administrative Services	5,539,433	6,263,500	5,688,800	5,985,500	(278,000)
Human Resources & Risk Managment	186,444	279,700	135,000	268,600	(11,100)
Customer Service	198,726	205,300	230,500	860,600	655,300
Information Technology	575,800	899,000	594,300	1,003,500	104,500
Source of Supply	4,416,629	11,319,202	9,396,300	8,760,000	(2,559,202)
Cross Connections	1,769	10,000	1,600	215,000	205,000
Transmission and Distribution	1,724,224	2,779,500	1,873,400	2,957,500	178,000
Inspections	140,428	84,500	88,100	138,500	54,000
Customer Service and Meter Reading	314,740	438,000	360,000	291,500	(146,500)
Maintenance and General Plant	1,193,799	1,751,200	1,391,900	1,906,200	155,000
Gross Operating Expenses	$ 15,303,471	$ 25,625,657	$ 20,980,100	$ 24,238,900	$ (1,386,757)
Gross Revenue	$ 27,790,700	$ 22,093,000	$ 22,746,600	$ 23,535,500	$ 1,442,500
Gross Expenses	$ 15,303,471	$ 25,625,657	$ 20,980,100	$ 24,238,900	$ (1,386,757)
Net Increase/(loss)	$ 12,487,229	$ (3,532,657)	$ 1,766,500	$ (703,400)	$ 2,829,257

Gross Operating Expenses include non-cash accounts Depreciation and GASB 68 Pension Expense




2024 PROPOSED REVENUE
2%
7%
3%
9%
9%
16%
4%
50%
Water Sales
Development and Installation Charges
Water Importation Surcharge
Water Pumping Energy Surcharge
Other Charges for Service
Property Maintenance Fees
Capacity Charges (1)
Interest Earned
Grant Revenue


2024 PROPOSED EXPENSES
25%
1%
8%
3%
3%
1%
12%
1%
4%
4%
Board of Directors
Engineering
Development Services
Professional Services
Finance and Administrative Services
Human Resources & Risk Managment
Customer Service
Information Technology
Source of Supply
Cross Connections

Water Enterprise Fund – Statement of Revenues, Expenses, and Changes in Fund Balance (Unrestricted Reserves)

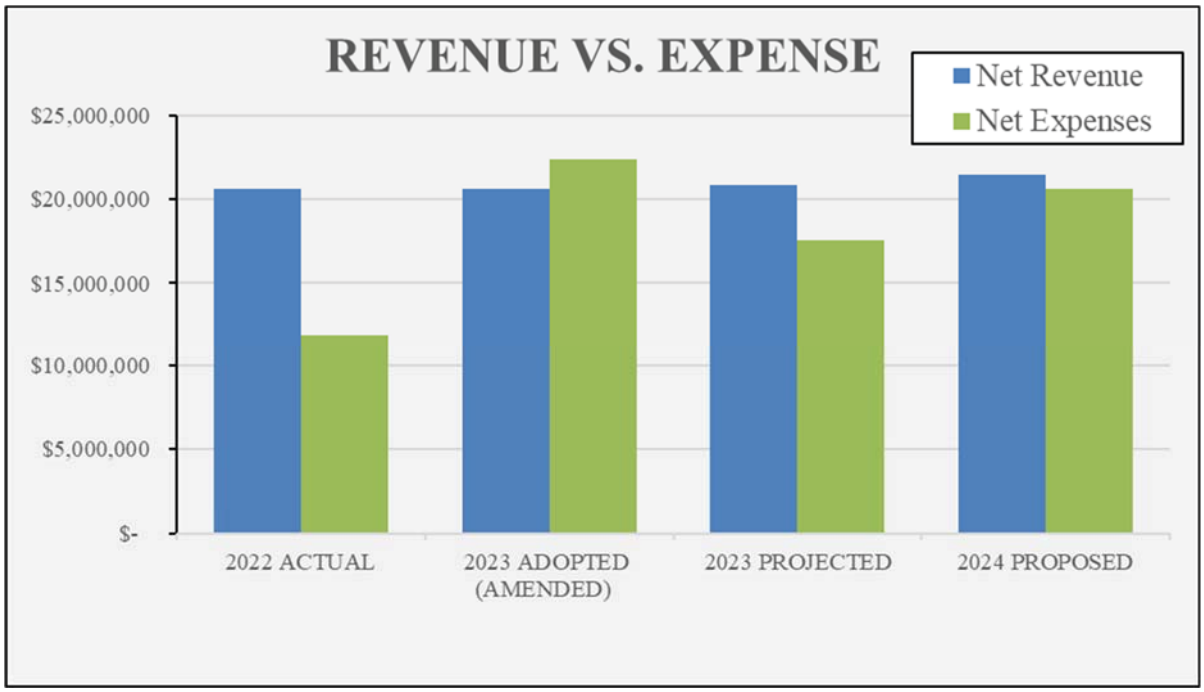
	2022 ACTUAL	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE	% CHANGE
Operating Revenue						
Water Sales	$ 10,899,400	$ 11,690,000	$ 10,982,000	$ 11,823,000	$ 133,000	1.1%
Development and Installation Charges	1,153,300	834,000	944,600	834,000	-	0.0%
Water Importation Surcharge	3,994,800	4,072,500	3,570,600	3,783,000	(289,500)	-7.1%
Water Pumping Energy Surcharge	2,331,200	2,227,500	2,082,800	2,207,000	(20,500)	-0.9%
Other Charges for Service	680,700	467,000	820,900	645,000	178,000	38.1%
Gross Operating Revenue	**19,059,400**	**19,291,000**	**18,400,900**	**19,292,000**	**1,000**	**0.0%**
Operating Expenses						
Board of Directors	$ 158,524	$ 299,000	$ 164,300	$ 282,500	$ (16,500)	-5.5%
Engineering	542,151	741,500	584,700	645,000	(96,500)	-13.0%
Professional Services	310,803	555,255	471,200	806,000	250,745	45.2%
Finance and Admin Services (less Depreciatio	2,390,413	3,238,500	2,444,000	5,985,500	2,747,000	84.8%
Human Resources & Risk Management	186,444	279,700	135,000	268,600	(11,100)	-4.0%
Information Technology	575,800	899,000	594,300	1,003,500	104,500	11.6%
Source of Supply	4,416,629	11,319,202	9,396,300	8,760,000	(2,559,202)	-22.6%
Transmission and Distribution	1,724,224	2,779,500	1,873,400	2,957,500	178,000	6.4%
Inspections	140,428	84,500	88,100	138,500	54,000	63.9%
Customer Service and Meter Reading	314,740	438,000	360,000	291,500	(146,500)	-33.4%
Maintenance and General Plant	1,193,799	1,751,200	1,391,900	1,906,200	155,000	8.9%
Gross Operating Expenses	**$ 11,953,956**	**$ 22,385,357**	**$ 17,503,200**	**$ 23,044,800**	**$ 659,443**	**2.9%**
Operating Income (Loss)	**$ 7,105,444**	**$ (3,094,357)**	**$ 897,700**	**$ (3,752,800)**	**$ (658,443)**	**21.3%**
Non-Operating Revenue						
Property Maintenance Fees	$ 45,500	$ 50,000	$ 42,600	$ 42,000	$ (8,000)	-16.0%
Capacity Charges	7,181,400	1,484,000	1,866,100	2,053,000	569,000	38.3%
Interest Earned	1,071,000	484,000	2,285,400	1,751,500	1,267,500	261.9%
Grant Revenue	433,400	784,000	151,600	397,000	(387,000)	0.0%
Capital Improvement Budget	(9,213,348)	(32,219,900)	(1,591,800)	(34,830,100)	(2,610,200)	8.1%
Developer Funded Capital Improvement	1,788,285	2,264,300	-	2,373,700	109,400	0.0%
Use of Restricted Funds	2,517,782	13,793,300	29,100	7,461,900	(6,331,400)	-45.9%
Total Non-Operating Revenue (Expense)	**$ 3,824,019**	**$ (13,360,300)**	**$ 2,783,000**	**$ (20,751,000)**	**$ (7,390,700)**	**55.3%**
Increase (Decrease) in Cash Flow	**$ 10,929,463**	**$ (16,454,657)**	**$ 3,680,700**	**$ (24,503,800)**	**$ (8,049,143)**	**48.9%**
Beginning Reserve [1]	**$ 31,994,352**	**$ 50,641,672**	**$ 50,641,672**	**$ 54,322,372**	**$ 3,680,700**	**7.3%**
Days' Cash on Hand [2]	**1311**	**557**	**1133**	**472**	**-85**	**-15.3%**
Ending Reserve	**$ 42,923,815**	**$ 34,187,015**	**$ 54,322,372**	**$ 29,818,572**	**$ (4,368,443)**	**-12.8%**
Target Reserve [3]	**$ 11,402,801**	**$ 15,495,714**	**$ 13,542,851**	**$ 15,703,087**	**$ 207,373**	**1.3%**

(1) Source: BCVWD Annual Comprehensive Annual Financial Report (ACFR), Note 12
(2) Calculation: Ending Reserve multiplied by 365 days, divided by Operating Expenses less depreciation
(3) Calculation: Sum of Emergency Reserve (15% of Operating Expense), Capital Replacement Reserve, and Reserve for Operations (3 months, or 25%, of Operating expenses) The Capital Replacement Reserve Target amounts come from the 2019 Water Rate Model

	2022 ACTUAL	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED
Gross Revenue	$ 27,790,700	$ 22,093,000	$ 22,746,600	$ 23,535,500
Less Capacity Charges	7,181,400	1,484,000	1,869,000	2,053,000
Net Revenue	$ 20,609,300	$ 20,609,000	$ 20,877,600	$ 21,482,500
Gross Expenses	$ 15,303,471	$ 25,625,657	$ 20,980,100	$ 24,238,900
Less GASB 68 Pension Expense	210,204	222,000	210,200	215,000
Less Depreciation	3,149,020	3,025,000	3,244,800	3,417,000
Net Expenses	$ 11,944,247	$ 22,378,657	$ 17,525,100	$ 20,606,900
Net Increase/(loss)	$ 8,665,053	$ (1,769,657)	$ 3,352,500	$ 875,600

Although Stage 3 Water Restrictions were put in place in 2022, the State desired target of a 20% reduction in water usage had not been realized. The 2023 revenues related to water consumption were based on the continued water usage trend from 2022, with the 2023 schedule of rates applied, however unanticipated extreme weather patterns in 2023 included record rain and snow, reducing billable water.

The 2023 operations budget included the purchasing of 11,000AF of imported water from the San Gorgonio Pass Water Agency and noted that a request would be made to the Board of Directors to replace water removed from the District Beaumont Basin water master storage account, and water used in 2021 and 2022. The request for an additional 7,000AF of additional water to be purchased using funding from reserves was approved in 2023. The 2024 Operating Budget includes water purchases of 11,200AF of imported water, also with the caveat that, should additional water supplies be available, the General Manager may request additional water purchases using funding from reserves.



Revenue Detail

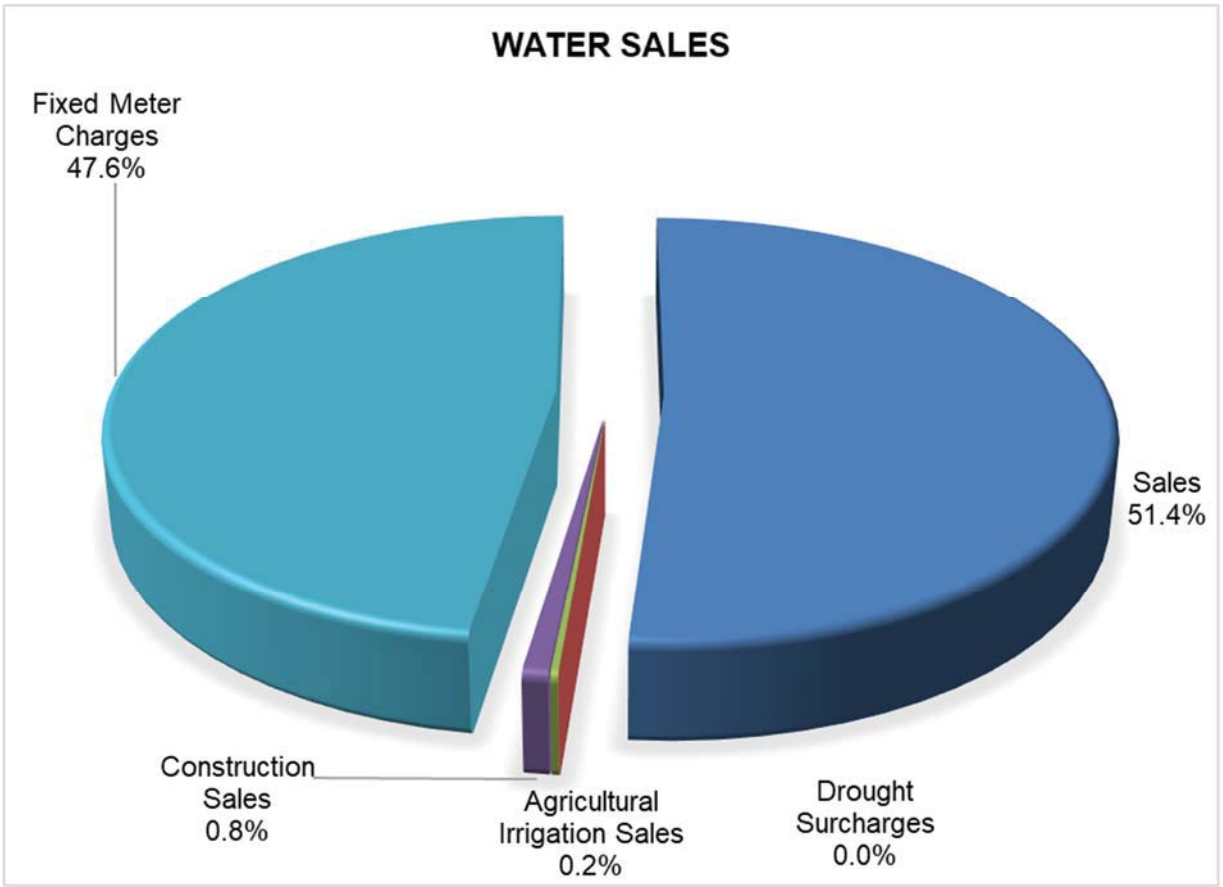


OPERATING REVENUE

Water Sales

The District produces potable water for sale to six customer classes: single-family residential, multifamily residential, commercial, industrial, irrigation, and agricultural. Most customers are billed on a bi-monthly cycle based on the amount of water usage, which is metered and measured in hundred cubic feet (CCF), where 1 CCF equals 748 gallons and a fixed charge for the meter. Proposed water sales for 2024 are $11,823,000, a 1.1% increase above the budgeted sales for 2023, based on the projected water sales for the current year.

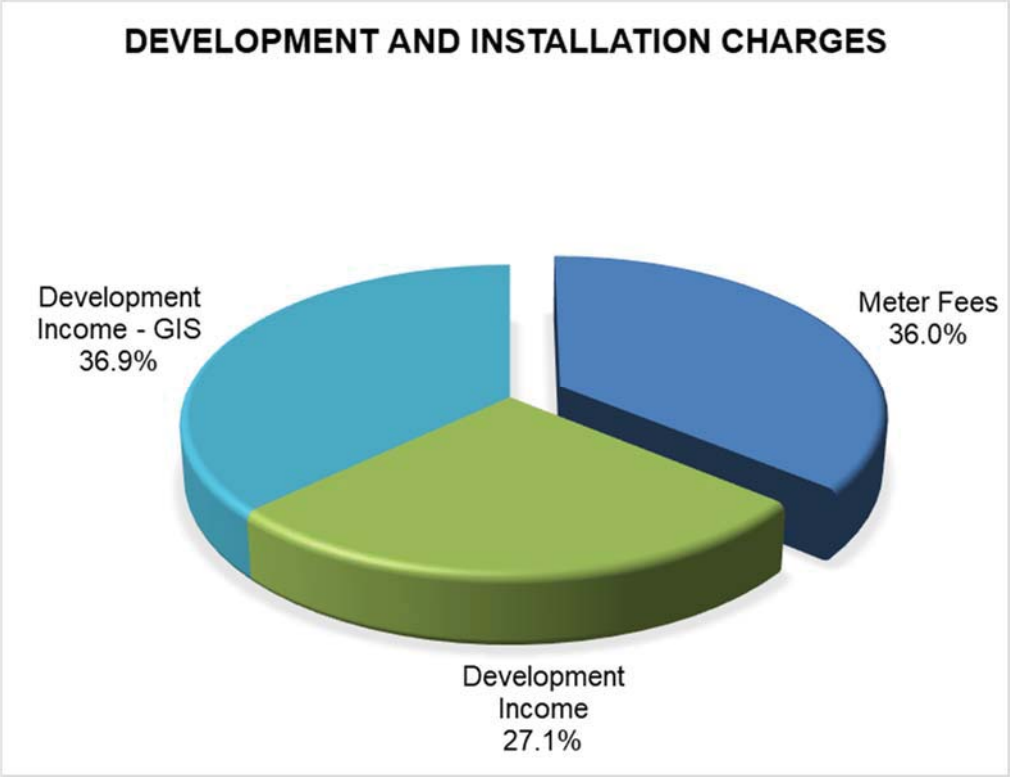
		2022 ACTUAL	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE *(Proposed less Adopted-Amended)*
Water Sales						
01-50-510-410100	Sales	$ 5,911,500	$ 6,510,500	$ 5,648,100	$ 6,072,000	$ (438,500)
01-50-510-410111	Drought Surcharges	-	-	-	-	-
01-50-510-410151	Agricultural Irrigation Sales	24,800	20,000	24,800	27,000	7,000
01-50-510-410171	Construction Sales	166,500	201,000	86,800	93,500	(107,500)
01-50-510-413011	Fixed Meter Charges	4,796,600	4,958,500	5,222,300	5,630,500	672,000
		$ 10,899,400	$ 11,690,000	$ 10,982,000	$ 11,823,000	$ 133,000



Development and Installation Charges

The District incurs engineering, legal and administrative costs associated with new development, which are charged against deposits collected and recorded as revenue. The District also collects deposits for new service installations, which are recorded as revenue against the deposits when the services are installed. Proposed development and installation charges for 2024 are $834,000, with no change from 2023, based on conservative projections of development growth.

		2022 ACTUAL	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE *(Proposed less Adopted-Amended)*
Development and Installation Charges						
01-50-510-413021	Meter Fees	$ 796,600	$ 300,000	$ 624,900	$ 300,000	$ -
01-50-510-419011	Development Income	356,700	226,000	305,700	226,000	-
01-50-510-419012	Development Income - GIS	-	308,000	14,000	308,000	-
		$ 1,153,300	$ 834,000	$ 944,600	$ 834,000	$ -



Water Importation Surcharge

The Water Importation Surcharge is the cost to the end user (Rate Payer) for imported water supplies to offset existing groundwater overdraft not to exceed the actual State Water Project (SWP) water costs incurred by the District. The proposed water importation surcharge for 2024 is $3,783,000, a 7.11% decrease below the budgeted amount for 2023.

	2022 ACTUAL	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE *(Proposed less Adopted-Amended)*
Water Importation Surcharge					
01-50-510-415001 SGPWA Importation Charges	$ 3,994,800	$ 4,072,500	$ 3,570,600	$ 3,783,000	$ (289,500)

Water Pumping Energy Surcharge

The Water Pumping Energy Surcharge is the end user's cost for electricity to pump and deliver water to the end user (Rate Payer). It includes all Southern California Edison (SCE) charges for operating the water system's pumps, wells, and booster stations. The proposed amended water pumping energy surcharge for 2024 is $2,207,000, a 0.92% decrease below the budgeted amount for 2023.

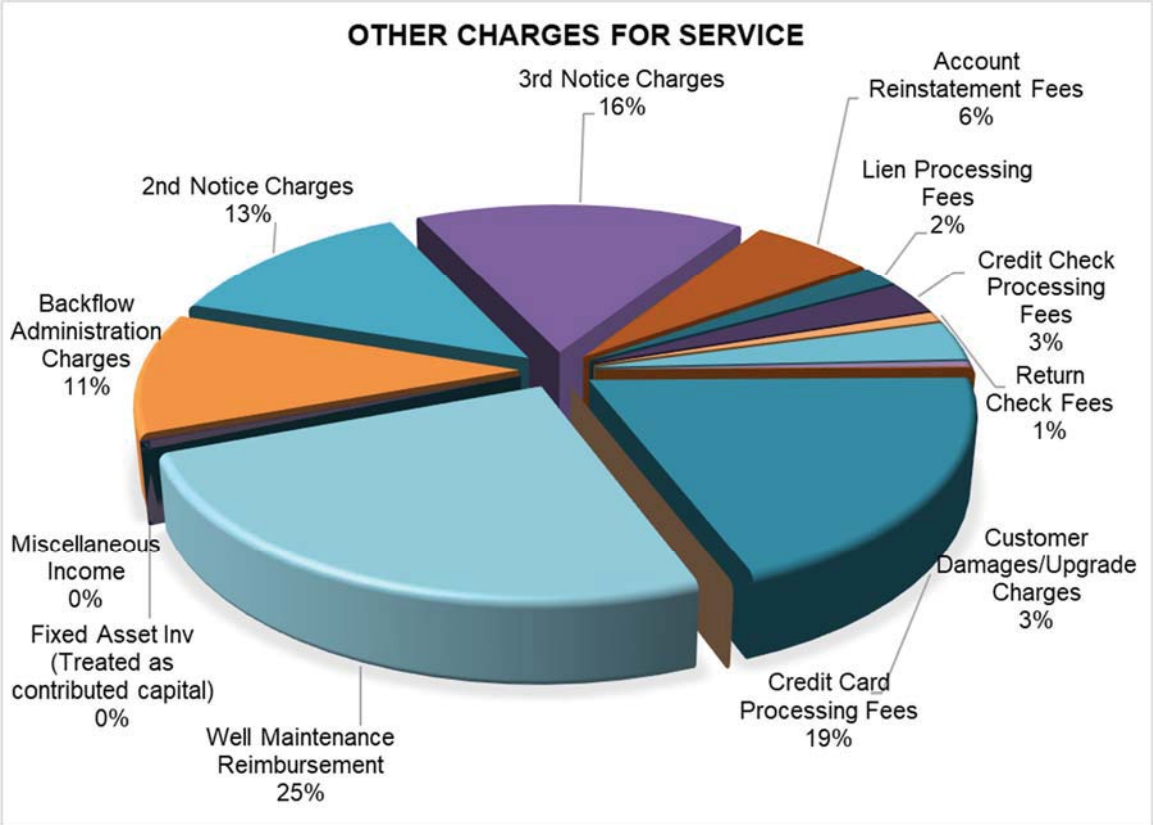
	2022 ACTUAL	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE *(Proposed less Adopted-Amended)*
Water Pumping Energy Surcharge					
01-50-510-415011 SCE Power Charges	$ 2,331,200	$ 2,227,500	$ 2,082,800	$ 2,207,000	$ (20,500)



Other Charges for Service

Other Charges for Service include many of the user fees customers pay to utilize specific services, such as account reinstatement fees, past due notices, and other service fees. The proposed charges for 2024 are $645,000, a 38.1% increase from the budgeted charges for 2023. The increase in Other Charges for Service reflects an increase in Miscellaneous Fees, approved in 2023, specifically related to the Credit Card Processing Fees, which have increased significantly due to online payments by customers.

		2022 ACTUAL	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE *(Proposed less Adopted-Amended)*
Other Charges for Service						
01-50-510-413001	Backflow Administration Charges	$ 51,500	$ 64,000	$ 59,800	$ 69,500	$ 5,500
01-50-510-417001	2nd Notice Charges	60,600	49,000	81,000	82,000	33,000
01-50-510-417011	3rd Notice Charges	32,000	63,000	113,500	104,500	41,500
01-50-510-417021	Account Reinstatement Fees	50,900	50,000	38,500	39,000	(11,000)
01-50-510-417031	Lien Processing Fees	5,100	8,000	10,300	12,000	4,000
01-50-510-417041	Credit Check Processing Fees	11,100	23,000	18,200	18,500	(4,500)
01-50-510-417051	Return Check Fees	4,700	5,000	5,600	5,500	500
01-50-510-417061	Customer Damages/Upgrade Charges	24,000	22,000	78,200	22,500	500
01-50-510-417071	After-Hours Call Out Charges	1,200	4,000	3,000	3,000	(1,000)
01-50-510-417081	Bench Test Fees (Credits)	100	-	400	500	500
01-50-510-417091	Credit Card Processing Fees	62,900	93,000	113,300	125,000	32,000
01-50-510-419001	Rebates/Reimbursements	13,700	-	-	-	-
01-50-510-419021	Recharge Income	-	-	-	-	-
01-50-510-419031	Well Maintenance Reimbursement	313,300	85,000	274,300	162,000	77,000
01-50-510-419041	Gain (Loss) - Asset Disposal	-	-	-	-	-
01-50-510-419042	Asset Disposal Account	-	-	(2,900)	-	-
01-50-510-419043	Fixed Asset Inv (Treated as contributed capi	-	-	-	-	-
01-50-510-419061	Miscellaneous Income	49,600	1,000	24,800	1,000	-
		$ 680,700	$ 467,000	$ 818,000	$ 645,000	$ 178,000



NON-OPERATING REVENUE

Property Maintenance Fees

The District owns four residential properties and charges maintenance fees and utilities for the use of the properties. Proposed property-related fees for 2024 are $42,000, a 16.0% decrease from the budgeted revenue for 2023. This is primarily due to the vacancy of one of the properties in 2023, expected to continue into 2024.

		2022 ACTUAL	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE *(Proposed less Adopted-Amended)*
Property Maintenance Fees						
01-50-510-471001	Maintenance Fees - 12303 Oak Glen Rd	$ 9,300	$ 10,000	$ 4,300	$ -	$ (10,000)
01-50-510-471011	Maintenance Fees - 13695 Oak Glen Rd	5,900	7,000	6,900	8,000	1,000
01-50-510-471021	Maintenance Fees - 13697 Oak Glen Rd	6,600	8,000	7,800	9,000	1,000
01-50-510-471031	Maintenance Fees - 9781 Avenida Miravilla	5,500	6,000	6,400	7,000	1,000
01-50-510-471101	Utilities - 12303 Oak Glen Rd	4,100	5,000	1,600	-	(5,000)
01-50-510-471111	Utilities - 13695 Oak Glen Rd	4,800	5,000	4,800	6,000	1,000
01-50-510-471121	Utilities - 13697 Oak Glen Rd	5,000	5,000	6,400	7,000	2,000
01-50-510-471131	Utilities - 9781 Avenida Miravilla	4,300	4,000	4,400	5,000	1,000
		$ 45,500	$ 50,000	$ 42,600	$ 42,000	$ (8,000)

Capacity Charges

Industrial, commercial and residential developers pay Capacity Charges (Facilities Fees), or development impact fees, to fund the cost of the impacts of their developments on the District's water system. The District has collected capacity charges since the early 1980s. Capacity charges pay for oversizing pipelines, new wells, tanks, transmission mains, etc., needed to serve new developments. Proposed capacity charges for 2024 are $2,053,000, a 38.3% increase from the budgeted facilities charges for 2023, based on projections of development growth.

Capcity Charges						
01-50-510-481001	Capacity Charges-Wells	$ 1,515,500	$ 279,000	$ 403,200	$ 388,000	$ 109,000
01-50-510-481006	Capacity Charges-Water Rights (SWP)	367,300	177,000	24,800	245,000	68,000
01-50-510-481012	Capacity Charges-Water Treatment Plant	721,000	133,000	191,800	185,000	52,000
01-50-510-481018	Capacity Charges-Local Water Resources	145,400	70,000	9,800	97,000	27,000
01-50-510-481024	Capacity Charges-Recycled Water Facilities	1,141,500	202,000	325,500	281,000	79,000
01-50-510-481030	Capacity Charges-Transmission (16")	1,227,400	226,000	326,500	314,000	88,000
01-50-510-481036	Capacity Charges-Storage	1,571,900	289,000	418,200	402,000	113,000
01-50-510-481042	Capacity Charges-Booster	108,800	20,000	28,900	28,000	8,000
01-50-510-481048	Capacity Charges-Pressure Reducing Stati	55,600	11,000	14,800	15,000	4,000
01-50-510-481054	Capacity Charges-Miscellaneous Projects	48,500	9,000	12,900	13,000	4,000
01-50-510-481060	Capacity Charges-Financing Costs	240,100	44,000	63,600	61,000	17,000
01-50-510-485001	Front Footage Fees	38,400	24,000	49,000	24,000	-
		$ 7,181,400	$ 1,484,000	$ 1,869,000	$ 2,053,000	$ 569,000

Interest Earned

The District currently holds a diverse portfolio of investments to meet short-term liquidity, mid-term cash-funded Capital Improvement Plans, and long-term earnings. The goals for the District's investments are:

- Safety
- Liquidity
- Earn a total rate of return commensurate with the first two goals

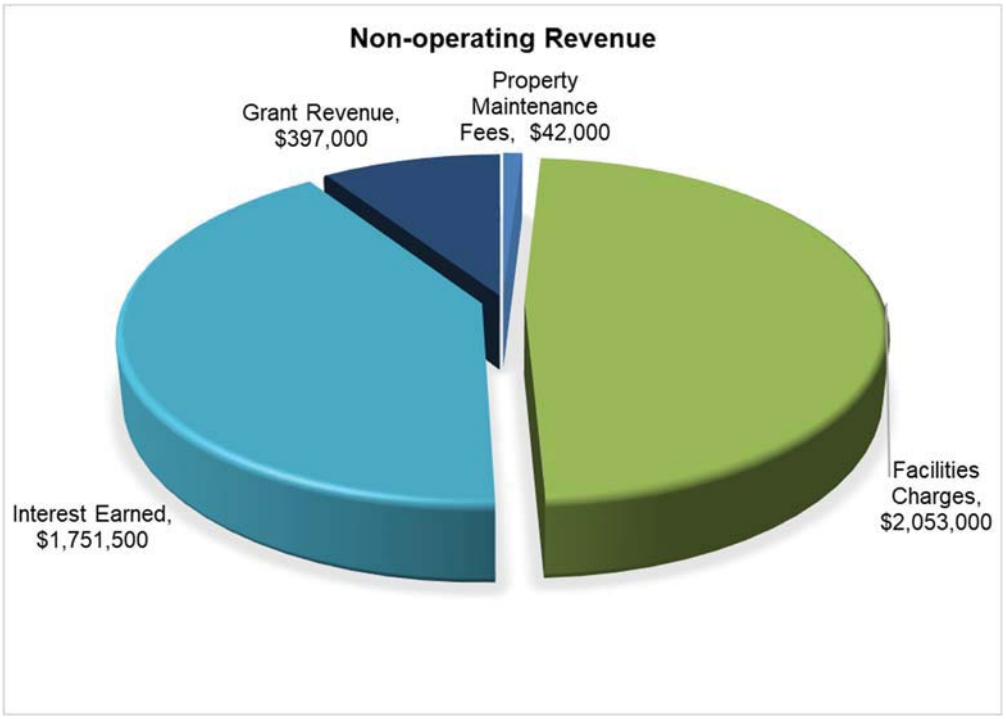
The proposed $1,751,500 of general interest earned for 2024 is based on the expected level of capital invested throughout the fiscal year and the expected continuance of high-interest rates, an 261.9% increase from the 2023 budgeted.

		2022 ACTUAL	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE *(Proposed less Adopted-Amended)*
Interest Earned						
01-50-510-490001	Interest Income - Bonita Vista	$ 300	$ 1,000	$ 300	$ 1,000	$ -
01-50-510-490011	Interest Income - Fairway Canyon	275,900	252,000	250,800	223,500	(28,500)
01-50-510-490021	Interest Income - General	794,800	231,000	1,664,300	1,249,000	1,018,000
01-50-510-490051	Net Amort/Accret on Investment	-	-	370,000	278,000	278,000
		$ 1,071,000	$ 484,000	$ 2,285,400	$ 1,751,500	$ 1,267,500

Grant Revenue

The District anticipates grant revenue of $397,000 for the AMI/AMR project. The expected level of grant revenue is based on the terms of the awards on record.

		2022 ACTUAL	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE *(Proposed less Adopted-Amended)*
Grant Revenue						
01-50-510-419051	Grant Revenue	$ 433,400	$ 784,000	$ 151,600	$ 397,000	$ (387,000)



Operating Expenses Detail



BUDGET BY DEPARTMENT

Department Descriptions

In addition to the elected Board of Directors (BOD), the District has four departments, each of which is an organizational unit providing distinct and different services. Included within each department are 2023 accomplishments and department objectives for 2024. Each department is separate, with a listing of budgeted positions, a description of each division, if applicable, and a two-year financial trend detailing the division's expenses at the account level.

Operating expenses are controlled at the department level and should not exceed appropriations. Budget transfers between divisions are made administratively if the transfer is within the same department. The Directors and the General Manager must approve budget transfers between departments. Any modification over $50,000 shall require approval by the BOD. 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 before being recommended for review and approval by the full Board.

Salaries and Benefits

The personnel budget for 2023 includes 48.5 full-time equivalents (FTE) positions. The changes to positions included in the 2024 budget include a promotion option, with the budget funding an Associate Civil Engineer I instead of one Engineering Assistant, the two positions approved in June 2023 of Director/Assistant Director of Finance and Administration (Flex) and the Executive Assistant, the title change from Maintenance Technician to Maintenance Technician II as well as 4 new full-time positions in Operations. The new positions in Operations include a Maintenance Technician I, Senior Water Utility Worker, and 2 Water Utility Worker I positions, replacing 6 temporary positions.

The personnel budget for 2024 includes 5 temporary positions, down from 15 in 2023. For part-time or temporary positions, the changes include the removal of the two temporary Water Utility Worker I positions for the Automated Meter Reading/Advanced Metering Infrastructure (AMR/AMI) project and a decrease of seasonal temporary Water Utility Worker I positions going from eight to two.

Total payroll and related costs are budgeted at $8,399,500 for an increase of $344,500 or 4.28%, compared to 2023, down from 9.09% the prior year. This increase reflects the changes made to the full-time and part-time positions and the Cost of Living Adjustment (COLA) applied at 3.7% based on the Memorandum of Understanding (MOU) determined based upon the August-to-August Unadjusted Consumer Price Index, U.S. Cities average.

Over the years, as the community has continued to grow, there has been a need for additional personnel to provide for services, infrastructure, projects, and state mandates. To minimize the fiscal impact of the necessity of other resources, the District increased the number of part-time and/or temporary positions to be filled in 2023, however, the repetition of recruitment and training has been inefficient with the 2024 budget shifting its focus on investment in permanent staff. The changes are reflected on the Organization Chart, on page 19, and in the Personnel Summary by Department table on page 20, with tables provided in each department detail in this report section.

Board of Directors – Expenses Detail

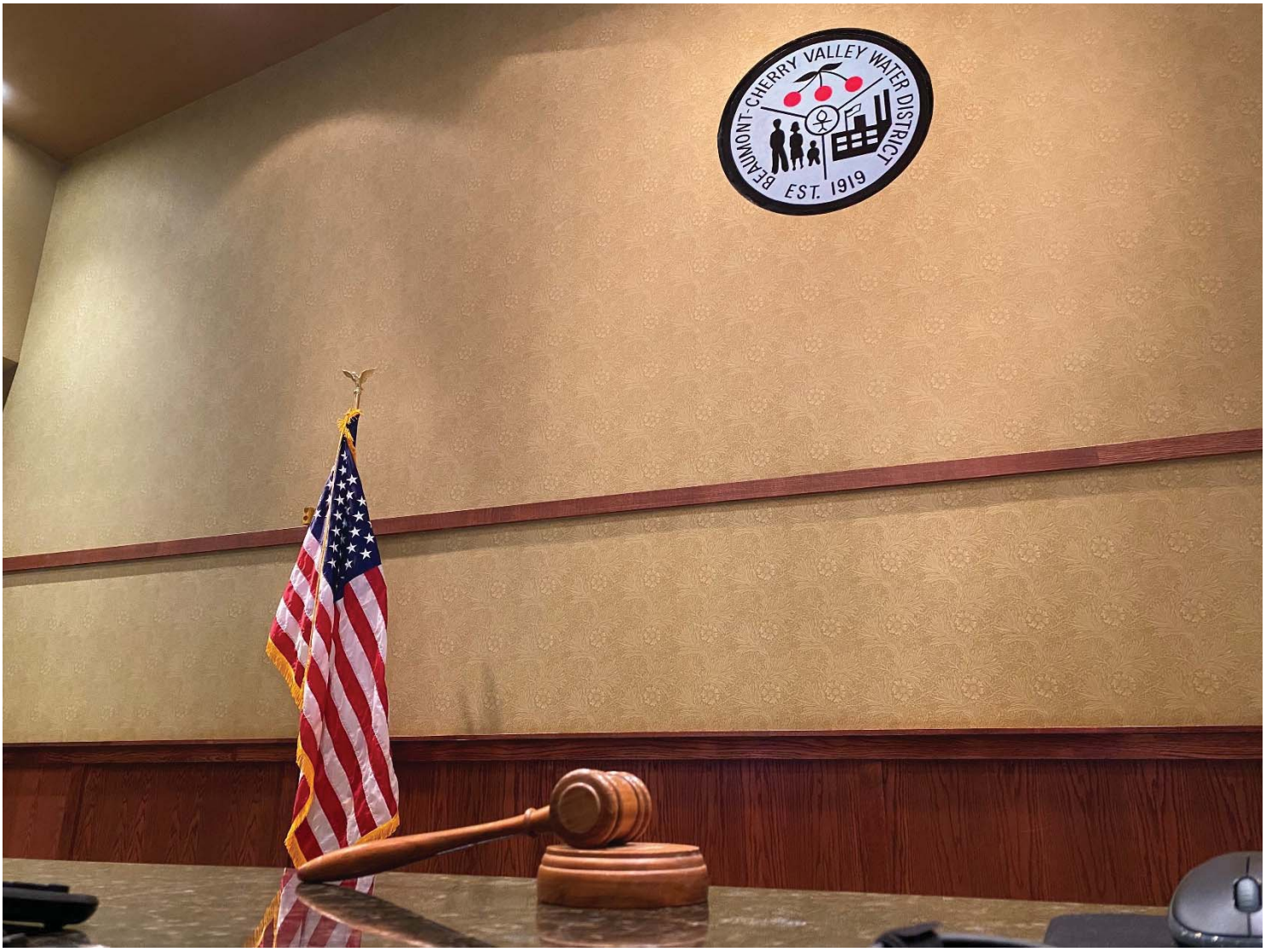


BOARD OF DIRECTORS

Director Division	Positions
Director, Division 1	1
Director, Division 2	1
Director, Division 3	1
Director, Division 4	1
Director, Division 5	1
Total Positions	5

Division Description

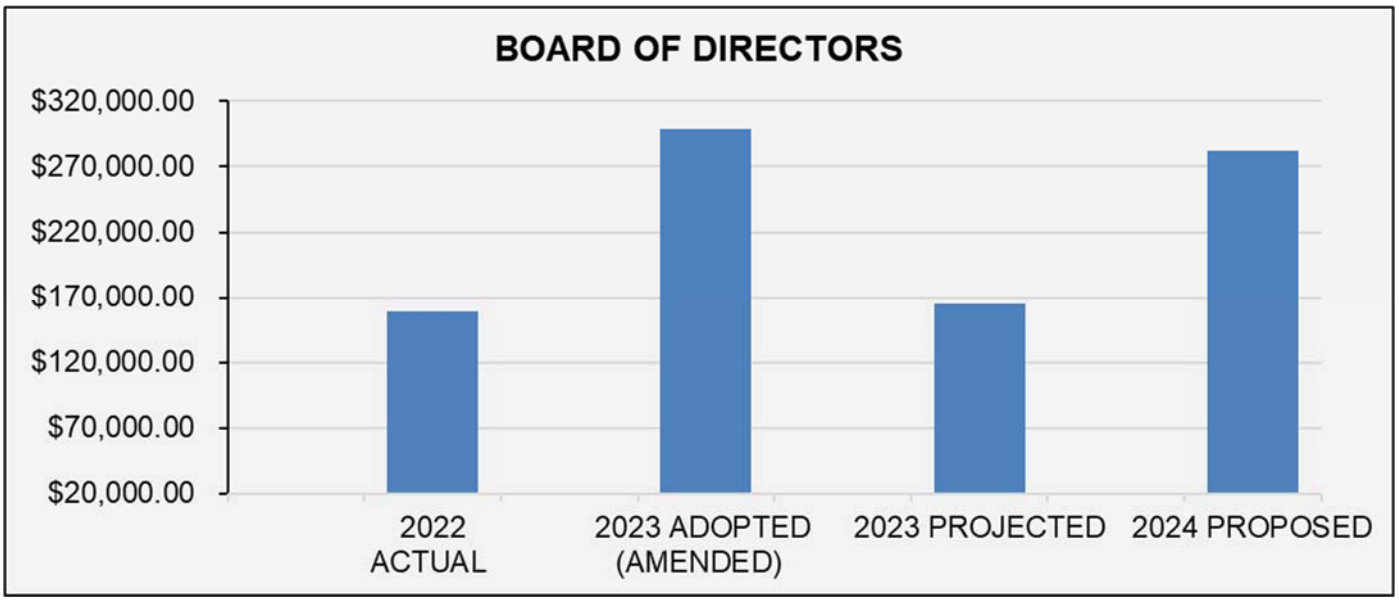
This division includes per diem paid to each Board member and the associated payroll tax expenses, health insurance benefits, election expenses, and seminar/travel expenses.



Division Budget

Proposed expenses for 2024 are $282,500, a 5.5% decrease from the amended budgeted expenses for 2023. This decrease is primarily due to savings in election-related expenses due to the 2024 election expenses being billed to the District in 2025.

Board of Directors		2022 ACTUAL	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE *(Proposed less Adopted-Amended)*
01-10-110-500101	Board of Directors Fees	$ 85,540	$ 95,500	$ 80,700	$ 124,500	$ 29,000
01-10-110-500115	Social Security	5,303	6,000	5,000	8,000	2,000
01-10-110-500120	Medicare	1,240	1,500	1,200	2,000	500
01-10-110-500125	Health Insurance	46,789	75,500	46,600	81,500	6,000
01-10-110-500140	Life Insurance	132	2,000	100	2,500	500
01-10-110-500143	EAP Program	93	500	100	500	-
01-10-110-500145	Workers' Compensation	485	1,000	500	1,000	-
01-10-110-500175	Training/Education/Mtgs/Travel	15,536	26,500	26,300	47,000	20,500
01-10-110-550012	Election Expenses	6	87,000	3,600	12,000	(75,000)
01-10-110-550043	Supplies-Other	349	1,000	100	1,000	-
01-10-110-550051	Advertising/Legal Notices	3,049	2,500	100	2,500	-
		$ 158,524	$ 299,000	$ 164,300	$ 282,500	$ (16,500)



Engineering- Expenses Detail



DIVISIONS

- Engineering
- Development Services

2023 ENGINEERING DEPARTMENT ACCOMPLISHMENTS

1. Advanced and expanded external interagency relationships with agencies and regional stakeholders including, County of Riverside, City of Beaumont, San Gorgonio Pass Water Agency (SGPWA), Beaumont Basin Water Master (BBWM) Yucaipa Valley Water District (YVWD), City of Banning, San Gorgonio Pass Regional Water Alliance, County of Riverside, Riverside County Flood Control & Water Conservation District, Riverside Local Agency Formation Commission (LAFCO), and others.

2. Advanced and expanded District and regional water supply review and analysis on behalf of the District as well as the SGPWA and the San Gorgonio Pass Region stakeholders. This includes ongoing in-depth review and analysis of District and regional water supply opportunities, existing and future water demands, as well as review of District project and water supply costs and financing analysis of current and future District and regional water supply needs. Work completed included review of District pressure zone water demands and updated pumping, storage and delivery needs for each District potable and non-potable water system pressure zone.

3. Advanced recycled water system implementation with the City of Beaumont including coordination of activities with City of Beaumont staff, the SGPWA and associated elected officials. Work completed includes updates to water storage and delivery needs for District proposed non-potable water system pressure zones and further progression of agreements between BCVWD and the City of Beaumont. Recycled Water Implementation Facilitator meetings conducted with City of Beaumont and the SGPWA. Continued refinement of recycled water booster station requirements including completion of Booster Station Preliminary Design Technical Memorandum refinement of booster station final design requirements, design 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.

4. Monitored State of California water conditions through the course of the year as mandated drought response activities were lifted due to significant state-wide storm activity experienced.

5. Provided complete in-house (District Staff) development engineering support activities including but not limited to: water and recycled water planning activities, water system modeling for domestic water and fire water supply flows, water supply review and assessment, development plan checking, main extension agreement preparation, construction support (including project management and coordination, pre-construction and construction support, and engineering department support of inspection, project testing and commissioning, final project inspection, and project closeout activities) and continued and improved communication with the City of Beaumont and other regional stakeholders

regarding development activities. Finalized and executed Facilities Agreements which collected over $1.5M of restricted funds for expansion of the District's infrastructure.

6. Advanced District water system mapping efforts related to the District's GIS facilities mapping system. Said work included the addition of approximately 4.0 miles of piping related to recently constructed District and Developer projects.

7. Provided engineering support for the construction of Master Drainage Plan Line 16 Storm Drain Project (MDP Line 16) and Grand Avenue replacement pipeline projects which included construction of replacement pipeline segments 1 through 6 as well as replacement pipeline segments 6A through 8. Said work was required to avoid direct conflicts with the storm drain project as well as complete Capital Improvement Budget planned facilities totaling approximately 4,000 LF of 6", 8", and 12" pipeline. Additionally, provided engineering oversight for re-paving of portions of Grand Avenue where pipeline segments 1-8 were replaced.

8. Assisted, as a joint partner, Riverside County Flood Control and Water Conservation District (RCFC&WCD) with completing the construction of the MDP Line 16 Project. Responsibilities include review of submittals, inspections, coordination, and planning.

9. Provided construction support activities including construction phase grading activities and engineering review and oversight of spillway construction activities related to the MDP Line 16 Project within the District's Noble Creek Recharge Facility – Phase 2.

10. Provided District and Regional Master Planning Activities internally and with various community partners including continued review and analysis of District water demands. Furthered work on updates to 32 housing tract water consumption data which initially included data for 2016, 2017, and 2018, and 2019 to understand effects of new construction and implemented water conservation measures as they relate to District Water Supply Consumption. The data update work efforts include updating the data to include 2020 through 2022, and also incorporating additional new tracts which have been constructed since 2019.

11. Coordinate with Operations Department to advance on-going Capital Improvement Design activities for the projects throughout the District including, but not limited to, the following:

    a. Noble Reservoir No. 2 and Transmission Pipeline (T-3040-0001), BCVWD has completed 100% of Planning and Design.

    b. 2017 Replacement Pipeline Project (P-3620-0015), BCVWD has completed 100% construction including additional paving, surveying, and dust control activities. Received a Certificate of Appreciation and Thanks for a Job Well Done from the residents of Apple Tree Lane.

    c. Prepare Request for Proposal, solicited and awarded a professional services agreement with a consulting firm for the design of the 2023 Replacement Pipelines Project which consists of three (3) pipelines within the City of Beaumont. The

pipelines are identified in the Capital Improvement Budget (CIB) as P-2750-0091 (Elm Avenue, south of 4th Street), P-2750-0056 (11th Street, Elm Avenue to west of Beaumont Avenue), and P-2750-0095 (American Avenue, 6th Street to 8th Street).

d. Prepared Request for Proposal, and solicited bids for re-drilling of Wells 1A and 2A. Executed contracts with contractor, to begin construction early 2024.

e. Prepared Request for Proposal, solicited bids, and executed a contract with a local Contractor for 5th Street and Michigan Street (5th to 6th Street) Replacement Pipelines to remain ahead of the City of Beaumont's annual pavement rehabilitation project. Construction estimated to be completed before end of 2023.

f. Prepared Request for Proposal, solicited bids, for 2022-2023 Service Lateral Replacements, and executed a contract with Contractor for replacement of said services within the City of Beaumont to remain ahead of the City's annual pavement rehabilitation project.

12. Supported Finance department with the on-going miscellaneous fee updates and capacity charge study. Provided an in-depth analysis of the Capital Improvement Plan (infrastructure and pipelines expansion projects) to formulate the funding requirements.

13. Provided support to Finance and Operations departments with grant funding opportunities for Automatic Meter Reading/Advanced Metering Infrastructure (AMR/AMI) Project, SCADA Project, and Noble Tank Pipeline and B-Line (ARPA funding secured through the county of Riverside for $2.58M).

2024 ENGINEERING DEPARTMENT GOALS AND OBJECTIVES

1. Continue advancing District and regional water supply activities including analysis and planning for the District, the SGPWA, and the San Gorgonio Pass region stakeholders, including updates to annual water supply and consumption modeling, annual water storage and future needs assessments, and continued advancement of District and/or regional Sites Reservoir participation.

2. Continue implementation of recycled water initiative with the City of Beaumont and the SGPWA including coordination of activities with City of Beaumont, SGPWA, and recycled water facilitator. District recycled water implementation initiative includes, but is not limited to, advancing the following activities in 2024 and beyond:

    a. Advance recycled water purchase agreement between BCVWD and City of Beaumont.

    b. Finalize the location and advance design of the proposed District recycled water booster facilities at the City's Wastewater treatment plant (WWTP) necessary to deliver recycled water into BCVWD's system.

    c. Pursue recycled water grant and low interest loan funding opportunities.

d. Advance preparation of BCVWD' Title 22 Engineering Report for recycled water use for landscape irrigation and other approved uses.

e. Advance preparation of organization of mapping and site plans for each reuse site.

f. Prepare organized record of existing recycle water main installations.

g. Advance development of updated signage for recycled water use areas.

h. Advance preparation of application for General Order water Reclamation Permit by BCVWD from the Division of Drinking Water (DDW) and the Regional Water Quality Control Board (RWQCB).

i. Advance plan and implementation to execute non-potable water system cross connection testing for non-potable water users.

j. Advance preparation, review and adoption of regulations for recycled water use by BCVWD.

k. Advance planning and commencing of BCVWD hosted recycled water use workshops for non-potable water customers.

l. Identify sited supervisors for each reuse site and commence training activities of said site supervisors.

3. Coordinate with Operations Department to advance or complete on-going Capital Improvement Design activities for the projects throughout the District including, but not limited to, the following:

    a. 2020-2021 Replacement Pipeline Project (P-3040-0023, P-3040-0024, P-3040-0025, P-3040-0026, P-3330-0003, and P-3620-0009), BCVWD has completed 100% of Planning and 75% of Design.

    b. Well 1A Project (W-2750-0005), BCVWD completed 75% of Planning.

    c. Well 2A Project (W-2750-0001), BCVWD has completed 75% of Planning.

4. Coordinate with BCVWD Operations Department to commence and/or advance Capital Improvement Projects including request for proposals (as necessary) and design of the following District-Wide locations:

    a. Well 30 Drilling Project (W-2750-0002)

    b. Well 31 Drilling Project (W-2850-0001)

    c. 2017 Replacement Pipeline Project (P-2750-0069), BCVWD has completed 100% of Planning and of Design.

d. Pressure Zone (PZ) 3040 to PZ 3330 Noble Booster Equipment Purchase (BP-3040-0001)

e. Well 1A Pumping Plant (W-2750-0005)

f. Well 2A Pumping Plant (W-2750-0002)

g. B Line Replacement Pipeline (P-3620-0001), BCVWD has completed 100% of Planning and 75% of Design.

h. 2750 PZ to 2850 PZ Booster Station (BP-2750-0001), BCVWD has completed 50% of Planning and 10% of Design.

i. 2850 PZ to 3040 PZ Booster Station (BP-2850-0001), BCVWD has completed 100% of Planning and anticipates moving the project design forward in 2024.

j. Non-Potable Pressure Regulating (and Metering) Stations (NPR-2800-0001, NPR-2800-0002, NPR-2600-0001), BCVWD has completed 30% of Planning.

k. Tank Recoating and Retrofit

    i. Retrofit of Lower Edgar Tank (TM-3330-0001), BCVWD has completed 100% of Planning and 40% of Design.

    ii. Recoating of Vineland I Tank (TM-2850-0001), BCVWD has completed 100% of Planning and 70% of Design.

    iii. Recoating of Cherry I and II Tanks (TM-2750-0001), BCVWD has completed 100% of Planning and 70% of Design.

l. 11th Street Pipeline Replacement, Elm Avenue to west of Beaumont Avenue (P-2750-0056), BCVWD has completed 95% of Planning and 30% of Design.

m. American Avenue Pipeline Replacement (P-2750-0095), BCVWD has completed 95% of Planning and 30% of Design.

n. Elm Avenue Pipeline (P-2750-0091), BCVWD has completed 95% of Planning and 30% Design.

o. 2023 Service Lateral Replacement Project (P-2750-0098), BCVWD has completed 50% of Planning and 10% of Design.

p. Maple Avenue from 1st Street to 3rd Street (P-2750-0025)

q. Egan Avenue (Wellwood Alley) from 5th Street to 8th Street (P-2750-0066)

r. Elm Avenue (Wellwood Alley) from 5th Street to 7th Street (P-2750-0067)

s. Elm Avenue from 6th to 7th Street (P-2750-0068)

t. “A” Line – Upper Edgar to Split at Apple Tree Lane (P-3620-0002)

5. Coordinate with Finance Staff to complete a comprehensive Capacity Charges study for Domestic Water and Recycled Water.

6. Continue mud and debris flow response activities related to the Apple and El Dorado Fires.



ENGINEERING

Position Title	2023 Budget Full-Time Positions	2023 Part-Time Positions	2024 Budget Full-Time Positions	2024 Part-Time Positions
Director of Engineering	1	0	1	0
Senior Civil Engineer	0	0	0	0
District Engineer	0	2(4)	0	2(4)
Associate Civil Engineer II	0	0	0	0
Associate Civil Engineer I	1(3)	0	1(3)	0
Engineering Assistant	1(3)	0	1(3)	0
Development Services Technician	1	0	1	0
Engineering Intern	0	1(5)	0	1(5)
Total Positions	**4**	**3**	**4**	**3**

(1) Included 2 part-time District Engineers at a maximum of 640 hours
(2) Temporary part-time position at a maximum of 988 hours
(3) Position in the budget to allow for the possibility of promotion or replacement of one current Engineering Assistant position
(4) Includes 2 part-time District Engineers at a maximum of 640 hours
(5) Temporary part-time position at a maximum of 988 hours

Division Description

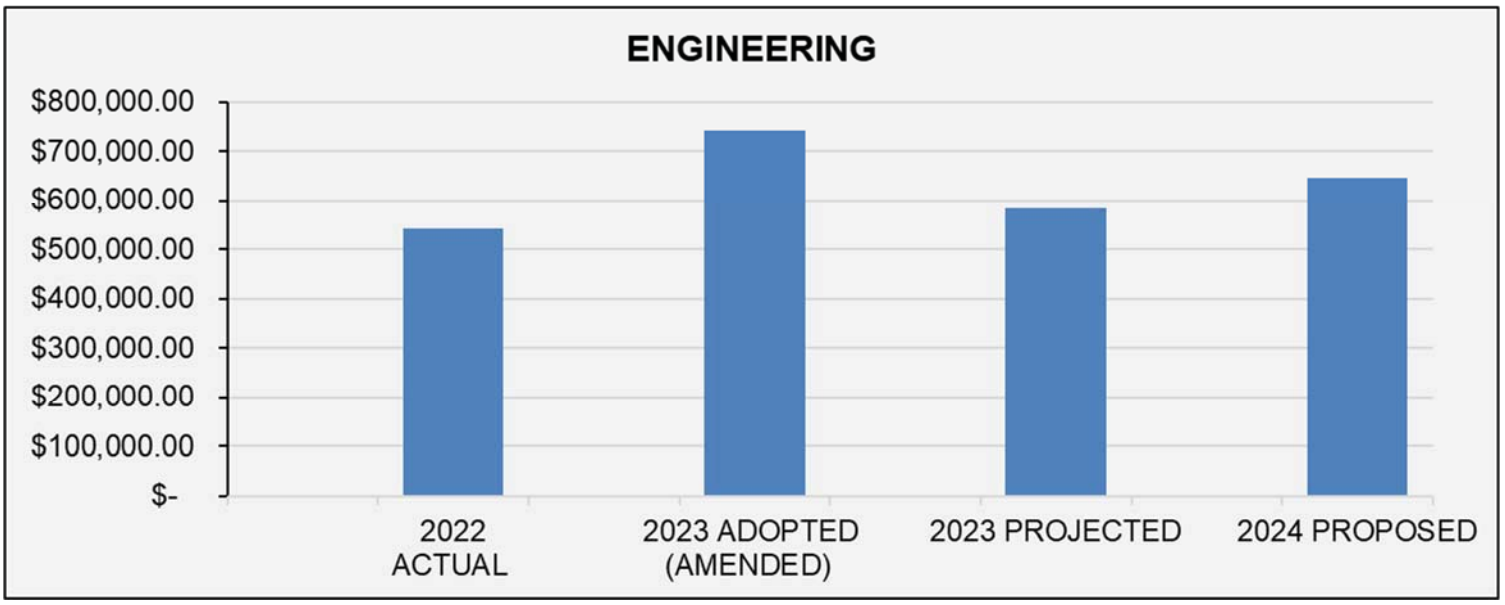
This division is responsible for the plan, design, and construction oversight of the District's domestic water, non-potable water, and general District facilities included in the District's Ten Year Capital Improvement Plan. It develops and implements developer capacity and service connection charges, and tracks and supports through development services all new development within the District service area. The 2024 budget includes the separation of Development Services as a new division for transparency on billings and direct project costs to developers.



Division Budget

Proposed expenses for 2024 are $645,000, a 13.0% decrease below the budgeted expenses for 2023. The expected decrease is primarily due to the separation of a portion of personnel related expenses specifically for the Development Services division.

Engineering		2022 ACTUAL	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE *(Proposed less Adopted-Amended)*
01-20-210-500105	Labor	$ 409,465	$ 576,050	$ 384,700	$ 516,000	$ (60,050)
01-20-210-500114	Incentive Pay	-	6,000	-	2,500	(3,500)
01-20-210-500115	Social Security	25,554	43,000	25,600	39,000	(4,000)
01-20-210-500120	Medicare	6,418	10,500	6,000	9,500	(1,000)
01-20-210-500125	Health Insurance	66,079	101,000	69,200	89,500	(11,500)
01-20-210-500140	Life Insurance	591	1,000	600	1,000	-
01-20-210-500143	EAP Program	93	500	100	500	-
01-20-210-500145	Workers' Compensation	3,020	5,500	3,100	5,000	(500)
01-20-210-500150	Unemployment Insurance	-	8,500	-	7,500	(1,000)
01-20-210-500155	Retirement/CalPERS	55,638	80,500	51,100	54,500	(26,000)
01-20-210-500165	Uniforms & Employee Benefits	-	500	-	500	-
01-20-210-500175	Training/Education/Mtgs/Travel	1,594	8,000	2,400	8,000	-
01-20-210-500180	Accrued Sick Leave Expense	1,515	31,000	7,200	30,000	(1,000)
01-20-210-500185	Accrued Vacation Leave Expense	19,764	28,500	11,600	25,000	(3,500)
01-20-210-500187	Accrual Leave Payments	11,916	42,000	21,500	18,500	(23,500)
01-20-210-500190	Temporary Labor	33,129	5,950	29,600	45,000	39,050
01-20-210-500195	CIP Related Labor	(94,386)	(225,000)	(34,800)	(225,000)	-
01-20-210-550029	Administrative Expenses	-	5,000	4,400	5,000	-
01-20-210-550046	Office Equipment	-	6,000	400	6,000	-
01-20-210-550030	Membership Dues	588	2,000	300	2,000	-
01-20-210-550051	Advertising/Legal Notices	1,171	5,000	1,700	5,000	-
		$ 542,151	$ 741,500	$ 584,700	$ 645,000	$ (96,500)



DEVELOPMENT SERVICES

Position Title	2023 Budget Full-Time Positions	2023 Part-Time Positions	2024 Budget Full-Time Positions	2024 Part-Time Positions
Director of Engineering	0(1)	0	0(1)	0
Associate Civil Engineer I	0(1)	0	0(1)	0
Engineering Assistant	0(1)	0	0(1)	0
Development Services Technician	0(1)	0	0(1)	0
Total Positions	**0**	**0**	**0**	**0**

(1) Budget amount represents a portion of full-time position expenses from Engineering employees who perform duties within this division

Division Description

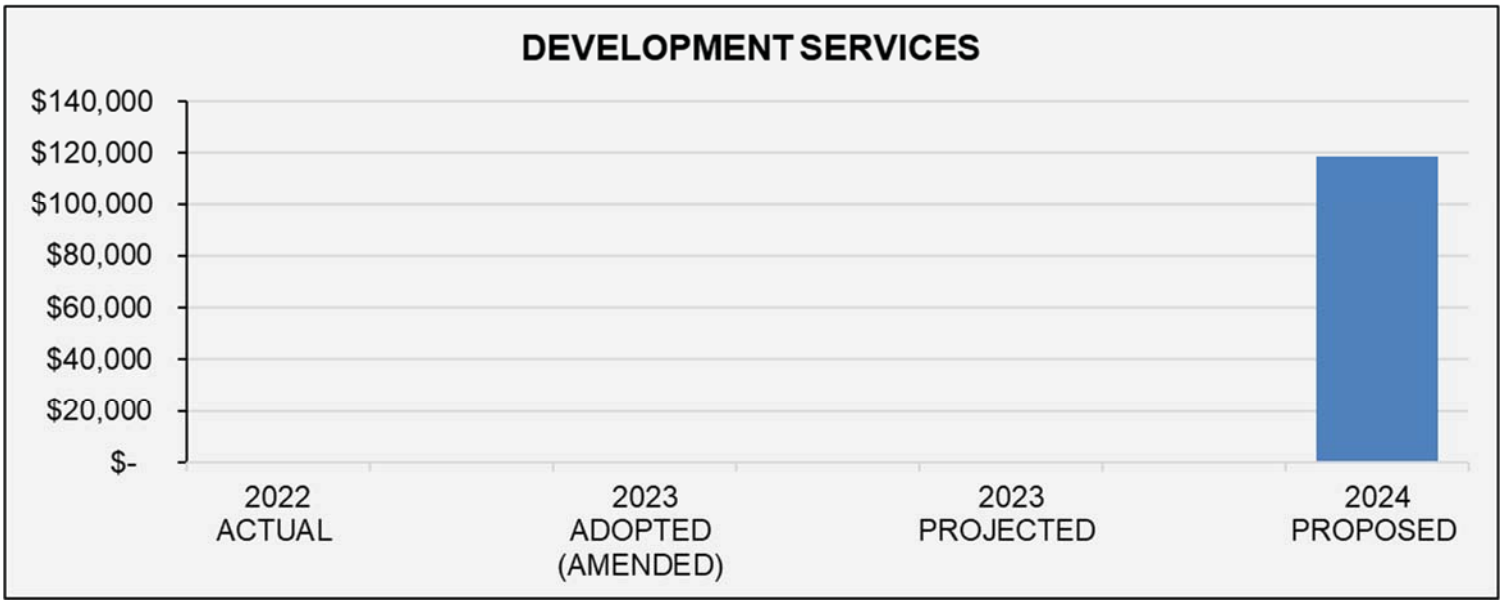
This division is responsible for the plan, design, and construction oversight of the District's domestic water and non-potable water specifically related to development projects. It prepares development review letters and agreements and facilitates developer meetings with water related activities. This division was created specifically to track development related time from Engineering staff for transparency on billings and direct project costs. The reduction to the fully burdened rate of the Engineering division by 12% of the Director of Engineering, 19% of the Associate Civil Engineer I, 19% of the Engineering Assistant, and 19% of the Development Services Representative.



Division Budget

Proposed expenses for 2024 are $118,500 for the new division within the Engineering department. The division was created specifically to track expenses related to development, which would be billed directly to each project developer.

Development Services		2022 ACTUAL	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE *(Proposed less Adopted-Amended)*
01-20-220-500105	Labor	$ -	$ -	$ -	$ 73,000	$ 73,000
01-20-220-500114	Incentive Pay	-	-	-	-	-
01-20-220-500115	Social Security	-	-	-	5,500	5,500
01-20-220-500120	Medicare	-	-	-	1,500	1,500
01-20-220-500125	Health Insurance	-	-	-	19,000	19,000
01-20-220-500140	Life Insurance	-	-	-	500	500
01-20-220-500143	EAP Program	-	-	-	500	500
01-20-220-500145	Workers' Compensation	-	-	-	1,000	1,000
01-20-220-500150	Unemployment Insurance	-	-	-	1,500	1,500
01-20-220-500155	Retirement/CalPERS	-	-	-	6,500	6,500
01-20-220-500180	Accrued Sick Leave Expense	-	-	-	4,500	4,500
01-20-220-500185	Accrued Vacation Leave Expense	-	-	-	5,000	5,000
01-20-220-500187	Accrual Leave Payments	-	-	-	-	-
		$ -	$ -	$ -	$ 118,500	$ 118,500



Finance and Administration - Expenses Detail



DIVISIONS

- Finance and Administration
- Human Resources and Risk Management
- Customer Service

2023 FINANCE AND ADMINISTRATION DEPARTMENT ACCOMPLISHMENTS

Finance and Administration

1. Distributed the 2022 Water Quality and Consumer Confidence reports by communicating to consumers the report's availability by July 1, 2023. This continues efforts to improve customer communication to meet BCVWD's goal of providing safe water to the community annually.
2. Completed the Annual Comprehensive Financial Report (ACFR) that provided financial transparency and promulgated accountability by expanding on fund-level financial statement information on budgetary performance from the financial statement audit during the fiscal year.
3. Recognition of the annual Certificate of Achievement for Excellence in Financial Reporting for the fiscal year 2022 by the Government Finance Officers Association (GFOA), increasing the District's financial performance transparency.
4. Acceptance and Implementation of the 2023 BCVWD Operating Budget that communicates a transparent look at the District's day-to-day, short-term, and long-term financial stability annually.
5. Recognition of the annual Operating Budget Excellence Award for the fiscal year 2023 by the California Society of Municipal Finance Officers (CSMFO) for summarizing financial information of key economic facts on expenditures and revenues.
6. Earned an unmodified "clean" opinion for the financial statement audit of the year ended December 31, 2022, that increased trust and transparency during the 2023 fiscal year.
7. Recognition of the annual Investment Policy Certification by the California Municipal Treasurers Association (CMTA) for Investment Policy Certification for the fiscal year 2023 sustained compliance with current state statutes governing local government entities' investment practices.
8. Continued partnership with Investment Advisor, Chandler Asset Management Advisory Service (Chandler) for the management of District investments that summarizes valuable insight to reach the District's financial goals on an annual basis. This improves fiduciary obligations by optimizing investments by maintaining the management of contractual services in a fiduciary matter.
9. Implemented the BCVWD Miscellaneous Fee Study that communicates to consumers miscellaneous fees to cover the cost of services and materials, to encourage compliance with administrative rules, and to repair or replace damaged equipment related to water services.
10. Implemented CalPERS CEPPT (Section 115 pension trust fund), allowing the District to generate investment income from employer-controlled contributions to pay for required pension contributions, help

the District to offset pension-related costs during lean financial times, and reduce future cash flow requirements and budget dependency with investment income.

11. Completed implementation of the BCVWD Miscellaneous Fee Study that communicates to consumers miscellaneous fees to cover the cost of services and materials, to encourage compliance with administrative rules, and to repair or replace damaged equipment related to water services.
12. Continued implementing, maintaining, and reviewing payroll processing by preparing timely and accurate payroll transactions, including salaries, benefits, garnishments, taxes, and other deductions. Ensured accurate and timely processing of transactions by processing payroll updates, including new hires, terminations, and changes to pay rates throughout the fiscal year.
13. Continued the $1.5 million WaterSMART Water and Energy Efficiency Grant from the United States Bureau of Reclamation for the Advanced Meter Infrastructure (AMI) Project that provides improved utility operations. The District achieved 99% completion of residential and commercial meter upgrades. Reaffirmed the partnership with grant writing firm, Townsend Public Affairs, Inc, to support BCVWD grant applications that improve funding chances by communicating public information about the activity of government agencies and interpreting policy and political campaigns specific to water services during the 2023 fiscal year.
14. Improved participation in District investments by preparing regular deposits for investments with either Local Agency Investment Fund (LAIF) or Chandler. This goal was accomplished by weekly reviews of interest rates for various investment plans available to the District, which are reported monthly to the Finance and Audit Committee.
15. Implemented, maintained, and reviewed payroll processing by preparing timely and accurate payroll transactions, including salaries, benefits, garnishments, taxes, and other deductions. Ensured accurate and timely processing of transactions. This goal was met as funds were distributed to staff bi-weekly. by processing payroll updates, including new hires, terminations, and changes to pay rates throughout the fiscal year 2023.
16. Assess and amend the BCVWD capacity fees; By evaluating current prices, and structures charged to customers. This reflects an improvement of communication and transparency regarding capacity fees to provide revenue to recover costs for existing and future facilities that are of proportional benefit to the person or property being charged related to water services. This goal will continue during the FY2024 by the implementation of revising the capacity fee study by the end of the fiscal year.
17. Received accounts payable discounts at an estimated amount of $5,500.00 for invoices paid within 30 days and issued over 1,700 check disbursements, including ACH, Accounts Payable, and Customer Refund checks.

Human Resources and Risk Management

1. Implemented NeoGov Insight and Onboard modules as part of the Human Resources Information System (HRIS) to continue the improvement of departmental workflow efficiency.

2. Improved BCVWD policies for clarity by implementing multiple policy updates refining compliance with IRS, State and Federal mandates, Human Resources, laws, and legislative changes.

3. Recognition of the annual Great Place to Work certification in an employee engagement survey for the fiscal year 2023 by the international accreditation system called Great Place to Work, evaluating the health of the organization. The certification is the third consecutive year of recognition.

4. Organized and hosted an employee Benefits Fair during an open enrollment period with multiple benefits vendors by providing employees with relevant benefits information to meet employees' expectations of the District.

5. Improved employee safety by implementing the District's safety program, increasing awareness, and sustaining compliance using quarterly safety inspections that reflect a decrease in workplace accidents.

6. Assessed a Workforce and Succession Planning recommendation study aimed at accelerating employee performance and organizational effectiveness through the creation of a process-based Succession Planning Program to meet ratepayer and service requirements collaboratively. The study was completed during FY2023.

7. Organized specialized safety training partnerships with various consultants providing CPR/First Aid/AED, Active shooter preparedness, OSHA compliance, dog safety, snake awareness, and Reasonable Suspicion (supervisory staff) that improve employee awareness, safety compliance, and regulatory requirements for District employees.

Customer Service

1. Improved customer service communication to customers by producing English and Spanish material addressing updates to billing, rates, drought, water restrictions, and the annual water quality report.

2. Improved customer service communication to new residential accounts by providing consistent interaction with new residential customer accounts including assistance with start service applications, notification of billing process for all new accounts, and providing various payment options to new and existing customers.

3. Implementation of multiple Customer Service Representative scripts for current activities, outages, and events that increased efficiency and customer awareness during the 2023 fiscal year.

4. Reduced delinquent accounts by continuously implementing shut-off notifications and promoting payment plan options through the District as well as through a partnership with the County of Riverside.

2024 FINANCE AND ADMINISTRATION DEPARTMENT GOALS AND OBJECTIVES

Finance and Administration

1. Distribute the 2023 Water Quality and Consumer Confidence reports by communicating to consumers the report's availability by the end of the 2024 fiscal year. This will reflect an improvement in customer communication to meet BCVWD's goal of providing safe water to the community annually. This goal will be accomplished by completing the report within the parameters of the State of California.
2. Continue administrative practices to comply with the District's Records Retention Policy and paperless filing system by organizing documents to reduce litigation risks by adhering to various rules and regulations. This will reflect an improvement in records retention by 15% of paper records. This goal will be accomplished by scanning and retaining paper records to save storage and operating expenses by the end of the 2024 fiscal year.
3. Continue administrative practices to comply by providing comprehensive Brown Act compliant agenda packets to the Board of Directors (BOD) and Committees to maintain District compliance with all applicable laws and regulations.
4. Distribute the 2022 Water Quality and Consumer Confidence reports by communicating to consumers the report's availability by the end of the 2023 fiscal year. This will reflect an improvement in customer communication to meet BCVWD's goal of providing safe water to the community annually. This goal will be accomplished by completing the report within the parameters of the State of California.
5. Improve customer communication by submitting documentation to receive the annual Certificate of Achievement for Excellence in Financial Reporting through the GFOA, the Operating Budget Excellence Award through the CSMFO, and the Investment Policy Certification through the CMTA. This will reflect the transparency of annual financial performance documents in compliance with state statutes governing local government entities. This goal will be accomplished by completing the application process by the end of the 2024 fiscal year.
6. Improve customer communication by submitting the 2024 BCVWD Operating Budget to the BOD for approval. This will reflect an improvement in transparency of the day-to-day, short-

term, and long-term financial stability. This goal will be accomplished by receiving an approved budget document from the BOD by December 2023.

7. Improve fiduciary responsibilities by earning an unmodified "clean" opinion for the financial statement audit. This will reflect an improvement in transactional duties to ensure that financial information is represented fairly and accurately. This goal will be accomplished by completing the 2023 financial audit by the end of the 2024 fiscal year.
8. Continue to facilitate fiduciary responsibilities by completing the ACFR. This will reflect financial transparency and promote accountability. This goal will be accomplished by completing the 2023 report by an independent auditing firm by the 2024 fiscal year.
9. Implement the 2024 BCVWD capacity fees by the BOD-approved current prices and structures charged to customers. This will reflect improved communication and transparency regarding capacity fees to provide revenue to recover costs for existing and future facilities that are of proportional benefit to the person or property being charged related to water services. This goal will be accomplished by implementing the revised capacity fee study by the end of 2024.
10. Improve fiduciary obligations by optimizing investments and grant writing opportunities. This goal will be accomplished by maintaining the management of contractual services in a fiduciary matter by the end of the 2024 fiscal year.
11. Improve participation in District investments by preparing regular deposits for investments with either the Local Agency Investment Fund (LAIF) or Chandler. This goal will reflect an increase in the number of funds deposited for investment by at least $10,000 per week based on cash investments over expenses. This goal will be accomplished by weekly reviews of interest rates for the different investment plans available to the District, which are reported monthly to the Finance and Audit Committee.
12. Improve the grant application and selection process by focusing on a specific set of 10 Capital Improvement Projects (CIP) during the fiscal year. This goal will reflect an increase in the number of grant funding applications by one per quarter of the year. This goal will be accomplished by collaborating with the grant writing consultants bi-weekly to identify funding opportunities regularly for these specific projects before the 2024 fiscal year-end.
13. Continue implementing, maintaining, and reviewing payroll processing by preparing timely and accurate payroll transactions, including salaries, benefits, garnishments, taxes, and other deductions. Ensure accurate and timely processing of transactions. This goal will reflect a continuance of funds distributed to staff bi-weekly. This goal will be accomplished by

processing payroll updates, including new hires, terminations, and changes to pay rates throughout the fiscal year 2024.

14. Improve consumer billing by implementing the WaterSMART Water and Energy Efficiency Grant from the United States Bureau of Reclamation. The grant is for the Advanced Meter Infrastructure (AMI) Project, reflecting the estimated 200 remaining meter upgrades by 100% digital transition of installed meters. This goal will be accomplished by installing Automated Meter Reading (AMR) and the AMI towers and repeaters by the end of the 2024 fiscal year.
15. Modernize the tracking and reporting mechanism for the cross-connection (backflow) program by providing Operations procedures and workflow for an electronic reporting system. This goal will reflect an improvement in data entry time by 25% for Operations and a reduction of at least 2 hours of statistical analysis for State mandated reporting for Administration staff. This goal will be accomplished by the completion of the Tokay software training as well as the creation of a District user guide by the 2024 fiscal year-end.
16. Implement a barcode system for the District inventory. The software will provide a critical, centralized process to control the management of ordering, receiving, and picking of inventory and will be implemented by the 2024 fiscal year-end.
17. Produced a more detailed Legislative Update, tracking state and federal legislation and recommended BOD action in support or opposition of issues affecting the District.
18. Completed Divisions 3, 4, and 5 elections process with all three Directors appointed in lieu of election.
19. Completed and disseminated more than 60 regular, special, and committee meeting Brown Act compliant agenda packets and comprehensive summary minutes or notes to assure a complete and accurate historical administrative record for the District and comply with the applicable sections of the Water Code and Government Code.
20. Continued to develop, maintain, and improve working relationships with regional stakeholders. Partnered with the San Gorgonio Pass Water Agency (SGPWA) on regional water supply and to maximize imported water. Worked with City Manager for the City of Beaumont to communicate the District's hardships related to the encroachment permit process and paving requirements. Re-activated the 3x2 Recycled Water Committee and worked with the members to move forward with an agreement and coordinated actions.

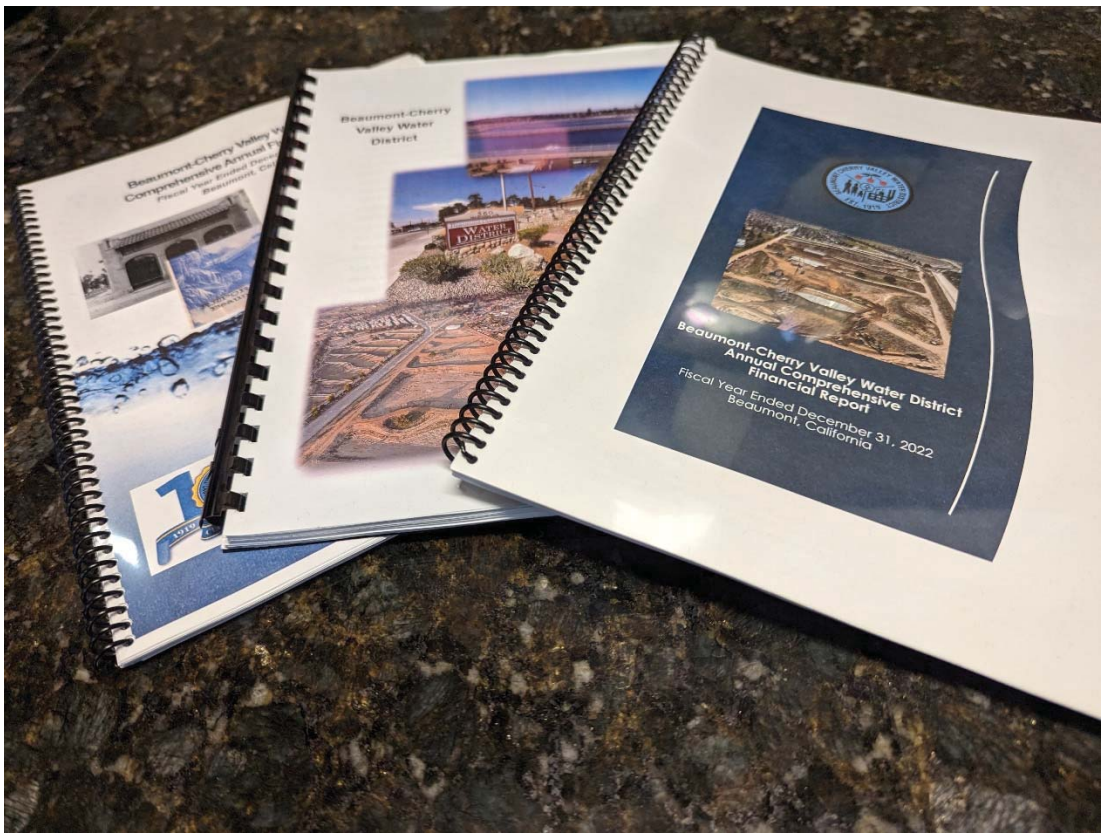
Human Resources and Risk Management

1. Improve departmental workflow efficiency by implementing one additional NeoGov module within the areas of Payroll, Self Service, and Compliance as part of the Human Resources Information System (HRIS) by the end of the 2024 fiscal year.
2. Improve clarity and compliance by updating ten BCVWD policies to comply with rules, regulations, and legislative and personnel law changes by the end of the 2024 fiscal year.
3. Improve employee engagement by developing one subject matter in the areas of an employee profile assessment tool, an employee appreciation program, and an employee wellness program to improve onboarding, team building, communication, and professional development, and reduce long-term healthcare costs by implementing one program by the end of the 2024 fiscal year.
4. Improve employee engagement by 5% by implementing the employee survey and providing documentation to receive the annual Great Place to Work certification through the international accreditation system for a third consecutive year during the 2024 fiscal year.
5. Organize and host the annual employee Benefits Fair with vendors by providing employees with relevant benefits information and improving participation in the District's Flexible Spending Account (FSA) program to meet employees' expectations of the District by the end of the 2024 fiscal year.
6. Improve workplace incidents by maintaining a centralized safety incentive program by partnering with consultants to provide employee safety training sessions to decrease safety incidents by 5% by the end of the 2024 fiscal year.
7. Improve employee development by continuing the District's leadership program and implementing various training sessions to improve strategic thinking, leadership, work knowledge, skills, and abilities by implementing executive coaching services by the end of the 2024 fiscal year.

Customer Service

1. Improve customer service communication to customers by the implementation of written documents by producing English and Spanish material addressing updates to billing, rates, drought, water restrictions, and the annual water quality report. This will reflect an improvement in customer communication. This goal will be accomplished by creating six written or virtual documents to disseminate amongst customers by the end of the 2024 fiscal year.

2. Improve customer service communication to new residential accounts by providing personalized service. This will reflect a consistent interaction with new residential customer accounts. This goal will be accomplished by interaction with 80% of new residential customer accounts opened during the 2024 fiscal year.
3. Improve customer service by streamlining website content with an emphasis on efficiency and convenience for customers.
4. Improve customer service for delinquent accounts by continuously implementing shut-off notifications and customer payment plan options. This will reflect an improvement or a decrease in delinquent customer accounts for final shut-off notifications. This goal will be accomplished by shut-off notifications to delinquent accounts, reducing the last monthly customer shuts off by 50%.
5. Distribute the 2023 Water Quality and Consumer Confidence reports by communicating to consumers the report's availability by the end of the 2024 fiscal year. This will reflect an improvement in customer communication to meet BCVWD's goal of providing safe water to the community annually. This goal will be accomplished by completing the report within the parameters of the State of California



PROFESSIONAL SERVICES

There are no positions budgeted in this division.

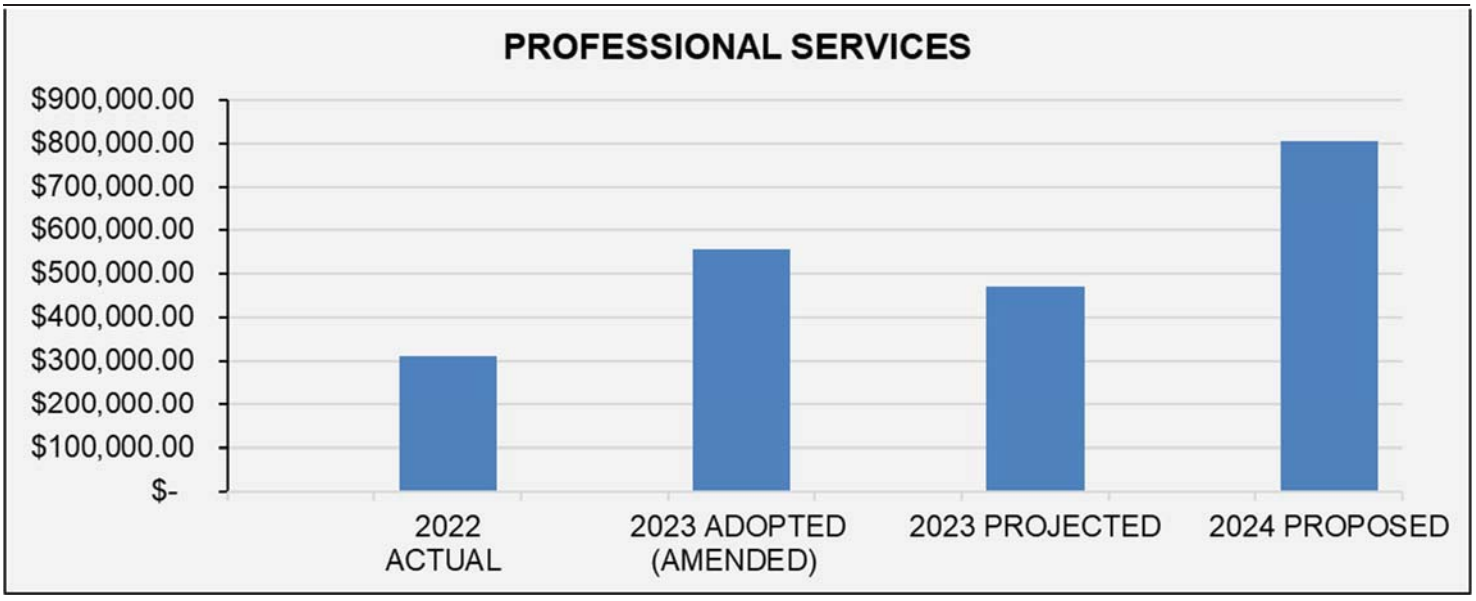
Division Description

This category includes professional services from outside consultants for legal services, engineering, auditing, and other professional services.

Division Budget

Proposed expenses for 2024 are $806,000, a 45.2% increase above the amended budgeted professional services expenses for 2023 due to the activity that will be associated with the Water Rate Study.

Professional Services		2022 ACTUAL	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE *(Proposed less Adopted-Amended)*
01-20-210-540012	Development Reimbursable Engineering	$ -	$ -	$ -	$ -	$ -
01-20-210-540014	Development Reimbursable GIS	40,760	50,000	24,900	50,000	-
01-20-210-540018	Grant & Loan Procurement	-	-	-	-	-
01-20-210-540048	Permits, Fees & Licensing	-	3,000	-	3,000	-
01-20-210-580031	Outside Engineering	13,950	60,000	62,300	120,000	60,000
01-20-210-580032	CIP Related Outside Engineering	-	(42,000)	-	-	42,000
01-30-310-550061	Media Outreach	-	25,500	4,800	10,000	(15,500)
01-30-310-580001	Accounting and Audit	29,925	47,300	45,300	46,000	(1,300)
01-30-310-580011	General Legal	66,610	99,500	62,800	79,000	(20,500)
01-30-310-580036	Other Professional Services	92,364	195,455	172,000	341,000	145,545
01-50-510-550096	Beaumont Basin Watermaster	43,261	85,000	73,800	127,000	42,000
01-50-510-550097	SAWPA Basin Monitoring Program	23,933	31,500	25,300	30,000	(1,500)
		$ 310,803	$ 555,255	$ 471,200	$ 806,000	$ 250,745



FINANCE AND ADMINISTRATION

Position Title	2023 Budget Full-Time Positions	2023 Budget Part-Time Positions	2024 Budget Full-Time Positions	2024 Budget Part-Time Positions
General Manager	1	0	1	0
Assistant General Manager(1)	0	0	0	0
Director of Finance and Administration (FLEX)	1	0	0(2)	0
Assistant Director of Finance and Administration (FLEX)	0	0	1	0
Finance Manager	1	0	1	0
Senior Management Analyst	1	0	0	0
Management Analyst II	1	0	2	0
Management Analyst I	1	0	1	0
Accounting Technician	0	0	0	0
Executive Assistant	0	0	1	0
Administrative Assistant	1	1(3)	1	0
Total Positions	**7**	**1**	**8**	**0**

(1) Position was included in the Classification Study but was not approved to be implemented by the Board of Directors.
(2) Flex position could be filled by Assistant Director of Finance and Administration
(3) Included 1 part-time Administrative Assistant for a maximum of 988 hours.

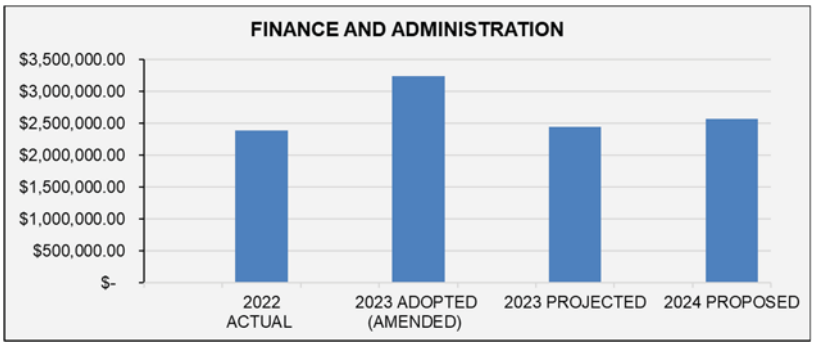
Division Description

This section includes the General Manager appointed by the Board of Directors, who directs and oversees District programs, services, and resources in accordance with short and long-range goals, policy statements, and directives. The Administrative Assistant and Executive Assistant in this division perform clerical and administrative duties, including preparing staff reports and agenda packets, scheduling training sessions for the Board of Directors and General Manager, and supporting management staff as needed. The finance section manages the general ledger, bank reconciliation, fixed assets, financial reports, payroll, accounts payable, accounts receivable, annual budget, and investment and cash management. The representatives of this section provide support to all District departments and divisions.

Division Budget

Proposed expenses for 2024 are $2,568,500, a 20.7% decrease below the amended budgeted finance and administrative services expenses for 2023, excluding $3,417,000 of Depreciation expense. The expected decrease for 2024 is due primarily to the personnel changes related to the separation of Customer Service into its own division.

Finance and Administration		**2022 ACTUAL**	**2023 ADOPTED (AMENDED)**	**2023 PROJECTED**	**2024 PROPOSED**	**CHANGE** *(Proposed less Adopted-Amended)*
01-30-310-500105	Labor	$ 1,121,740	$ 1,353,500	$ 1,183,200	$ 1,055,000	$ (298,500)
01-30-310-500109	FSLA Overtime	-	-	-	500	500
01-30-310-500110	Overtime	8,833	11,000	11,400	3,000	(8,000)
01-30-310-500111	Double Time	2,983	2,500	1,400	2,500	-
01-30-310-500114	Incentive Pay	-	17,500	300	4,000	(13,500)
01-30-310-500115	Social Security	69,672	102,500	79,500	82,500	(20,000)
01-30-310-500120	Medicare	17,984	24,000	18,900	19,500	(4,500)
01-30-310-500125	Health Insurance	225,305	333,000	250,200	216,500	(116,500)
01-30-310-500130	CalPERS Health Administration Costs	2,328	3,000	2,900	3,000	-
01-30-310-500140	Life Insurance	1,734	2,500	2,000	2,000	(500)
01-30-310-500143	EAP Program	254	1,000	300	500	(500)
01-30-310-500145	Workers' Compensation	7,236	11,000	8,300	9,000	(2,000)
01-30-310-500150	Unemployment Insurance	-	20,000	300	15,500	(4,500)
01-30-310-500155	Retirement/CalPERS	213,313	255,500	233,000	222,000	(33,500)
01-30-310-500161	Estimated Current Year OPEB Expense	145,022	215,000	-	104,000	(111,000)
01-30-310-500165	Uniforms & Employee Benefits	614	1,000	1,100	1,000	-
01-30-310-500175	Training/Education/Mtgs/Travel	22,646	40,500	28,800	37,000	(3,500)
01-30-310-500180	Accrued Sick Leave Expense	52,388	71,500	33,300	60,000	(11,500)
01-30-310-500185	Accrued Vacation Leave Expense	39,037	106,500	44,500	98,000	(8,500)
01-30-310-500187	Accrual Leave Payments	60,422	111,500	73,200	101,500	(10,000)
01-30-310-500190	Temporary Labor	688	17,000	11,500	-	(17,000)
01-30-310-500195	CIP Related Labor	(31,811)	(16,000)	-	(8,000)	8,000
01-30-310-550001	Bank/Financial Service Fees	1,492	12,000	3,000	4,000	(8,000)
01-30-310-550006	Cashiering Shortages/Overages	-	-	-	-	-
01-30-310-550008	Transaction/Return Fees	-	-	-	-	-
01-30-310-550010	Transaction/Credit Card Fees	-	-	-	-	-
01-30-310-550014	Credit Check Fees	-	-	-	-	-
01-30-310-550030	Membership Dues	38,012	42,000	39,700	43,000	1,000
01-30-310-550036	Notary & Lien Fees	-	-	-	-	-
01-30-310-550042	Office Supplies	10,908	12,000	11,000	11,000	(1,000)
01-30-310-550046	Office Equipment	5,563	5,500	3,200	5,500	-
01-30-310-550048	Postage	12,626	57,000	9,200	60,000	3,000
01-30-310-550050	Utility Billing Service	-	-	-	-	-
01-30-310-550051	Advertising/Legal Notices	4,580	3,500	3,500	5,000	1,500
01-30-310-550054	Property, Auto & General Liability Insurance	144,045	175,000	177,400	170,000	(5,000)
01-30-310-550066	Subscriptions	-	-	-	500	500
01-30-310-550072	Miscellaneous Operating Expenses	2,595	500	2,700	500	-
01-30-310-550078	Bad Debt Expense	-	25,000	-	25,000	-
01-30-310-560000	GASB 68 Pension Expense	210,204	222,000	210,200	215,000	(7,000)
		$ 2,390,413	$ 3,238,500	$ 2,444,000	$ 2,568,500	$ (670,000)
NOTE: System Depreciation is omitted from the chart for clarity						
01-30-310-550084	Depreciation	$ 3,149,020	$ 3,025,000	$ 3,244,800	$ 3,417,000	$ 392,000



HUMAN RESOURCES AND RISK MANAGEMENT

Position Title	2023 Budget Full-Time Positions	2023 Budget Part-Time Positions	2024 Budget Full-Time Positions	2024 Budget Part-Time Positions
Human Resources Manager	1	0	1	0
Total Positions	**1**	**0**	**1**	**0**

Division Description

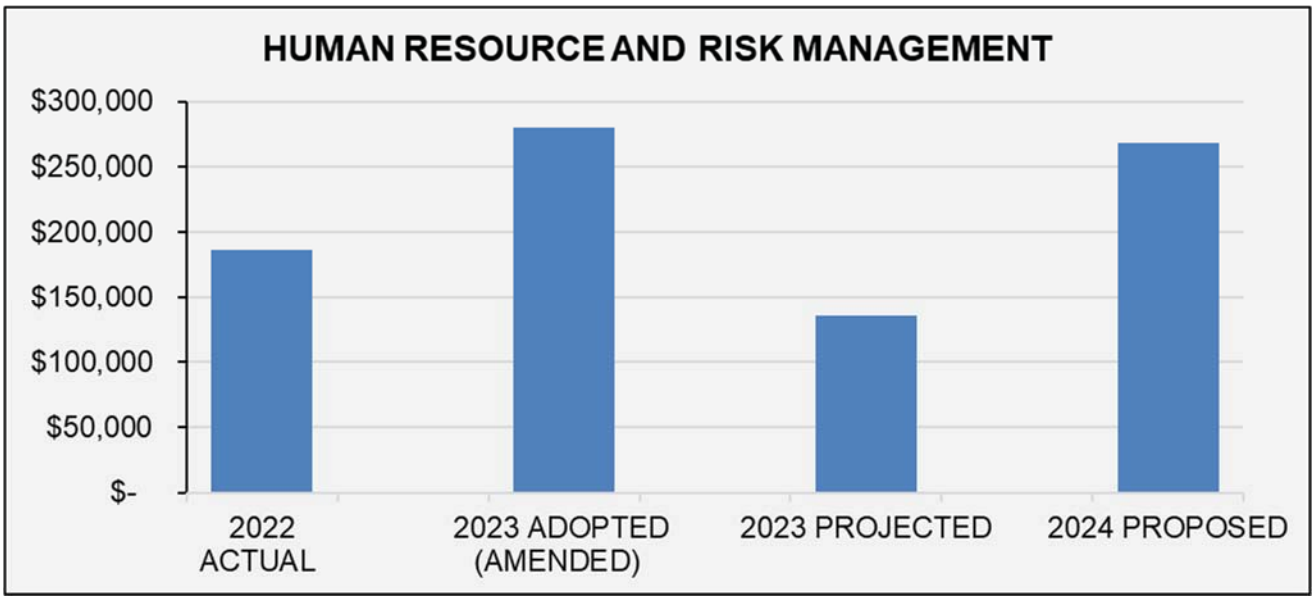
This division ensures the District complies with all legal and regulatory requirements related to personnel and a healthy and happy workplace environment.



Division Budget

Proposed expenses for 2024 are $268,600, a 4.0% decrease below budgeted Human Resources and Risk Management expenses for 2023, which is attributed to a reduction in expenses for Other Professional Services as staff continues to focus on in-house training.

Human Resources and Risk Management		2022 ACTUAL	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE *(Proposed less Adopted-Amended)*
01-30-320-500105	Labor	$ 76,960	$ 61,800	$ 32,400	$ 101,000	$ 39,200
01-30-320-500110	Overtime	1,039	-	-	-	-
01-30-320-500111	Double Time	554	-	-	-	-
01-30-320-500114	Incentive Pay	-	500	-	1,000	500
01-30-320-500115	Social Security	5,318	5,300	2,800	7,000	1,700
01-30-320-500120	Medicare	1,244	1,500	700	2,000	500
01-30-320-500125	Health Insurance	16,322	19,000	10,600	27,500	8,500
01-30-320-500140	Life Insurance	123	500	100	500	-
01-30-320-500143	EAP Program	19	500	-	500	-
01-30-320-500145	Workers' Compensation	490	1,000	200	1,000	-
01-30-320-500150	Unemployment Insurance	-	1,500	-	1,500	-
01-30-320-500155	Retirement/CalPERS	9,405	7,800	5,400	9,000	1,200
01-30-320-500165	Uniforms & Employee Benefits	48	200	-	100	(100)
01-30-320-500175	Training/Education/Mtgs/Travel	6,738	5,500	5,300	7,000	1,500
01-30-320-500176	District Professional Development	7,588	20,000	200	26,000	6,000
01-30-320-500177	General Safety Training & Supplies	15,207	32,000	13,900	27,000	(5,000)
01-30-320-500180	Accrued Sick Leave Expense	5,324	1,700	1,900	6,000	4,300
01-30-320-500185	Accrued Vacation Leave Expense	5,250	2,600	3,600	5,500	2,900
01-30-320-500187	Accrual Leave Payments	-	5,900	5,900	-	(5,900)
01-30-320-500190	Temporary Labor	-	5,000	-	-	(5,000)
01-30-320-550024	Employment Testing	1,120	6,000	1,500	4,500	(1,500)
01-30-320-550025	Employee Retention	2,520	5,500	1,900	6,000	500
01-30-320-550026	Recruitment Expense	2,225	11,000	1,000	12,500	1,500
01-30-320-550028	District Certification	2,506	6,000	3,500	6,000	-
01-30-320-550030	Membership Dues	2,253	2,500	2,000	2,000	(500)
01-30-320-550042	Office Supplies	1,331	3,000	800	2,000	(1,000)
01-30-320-550051	Advertising/Legal Notices	1,093	4,000	900	2,000	(2,000)
01-30-320-580036	Other Professional Services	21,766	69,400	40,400	11,000	(58,400)
		$ 186,444	$ 279,700	$ 135,000	$ 268,600	$ (11,100)



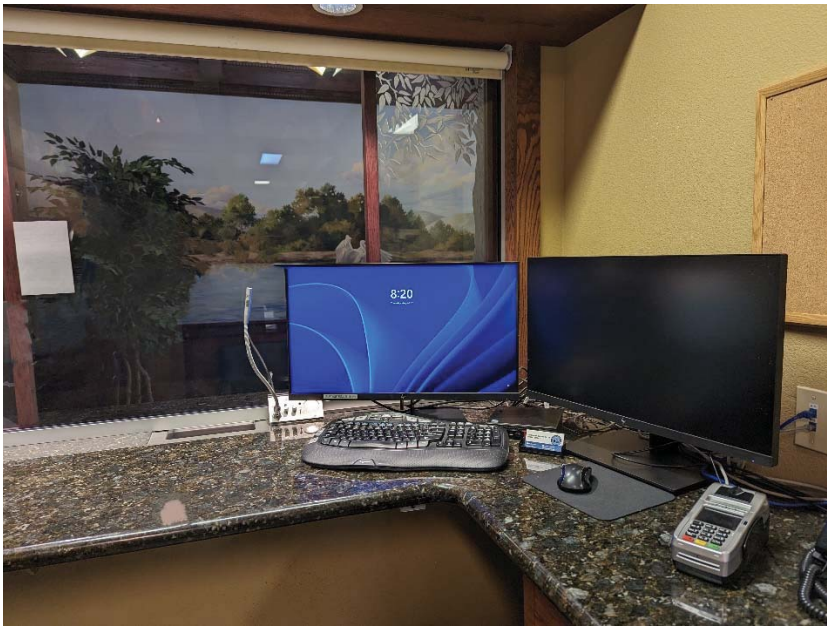
CUSTOMER SERVICE

Position Title	2023 Budget Full-Time Positions	2023 Budget Part-Time Positions	2024 Budget Full-Time Positions	2024 Budget Part-Time Positions
Customer Service Supervisor	1	0	1	0
Customer Service Representative II	1	0	2	0
Customer Service Representative I	3	1	2	0[3]
Customer Service Representative I *(AMR)*[3]	0	2[1]	0	0[2]
Total Positions	**5**	**3**	**5**	**0**

(1) Temporary part-time employees to implement the AMR/AMI program
(2) Removed AMR/AMI program employees as project wraps up as regular staff can process documentation for meter upgrades
(3) Permanent part-time position to assist with recycled water on pause until services activated and proof of need established

Division Description

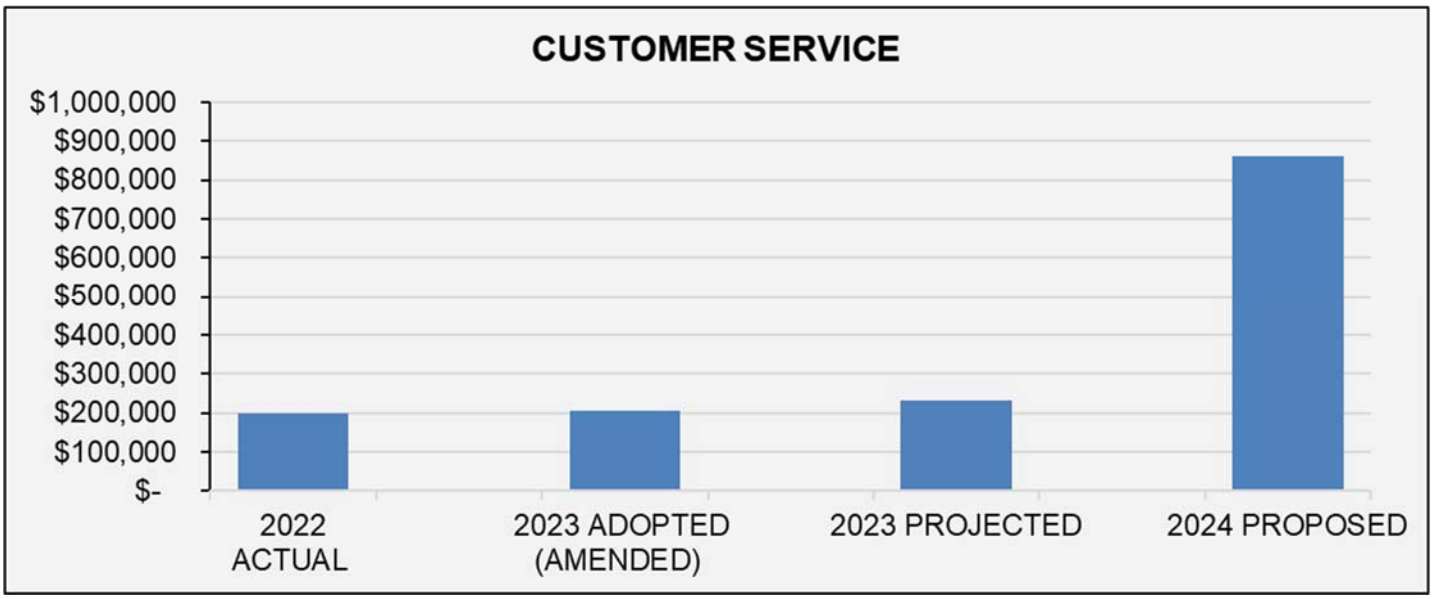
This section is responsible for assisting customers with their requests, processing payments, and managing all billing data. The Customer Service Representatives coordinate with other departments to ensure that all customer bills are accurate and sent on time. They also process requests to open and close accounts, update account information, prepare water consumption reports, and answer questions in person, by phone, or by email.



Division Budget

Proposed expenses for 2024 are $860,600 for the new division within the Finance and Administration department. The division was created to specifically track expenses related to customer service and customer engagement including staffing, customer notifications, billing expenses, and payment transaction fees.

Customer Service		2022 ACTUAL	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE *(Proposed less Adopted-Amended)*
01-30-330-500105	Labor	$ -	$ -	$ -	$ 327,500	$ 327,500
01-30-330-500109	FSLA Overtime	-	-	-	500	500
01-30-330-500110	Overtime	-	-	-	8,000	8,000
01-30-330-500111	Double Time	-	-	-	1,000	1,000
01-30-330-500114	Incentive Pay	-	-	-	3,000	3,000
01-30-330-500115	Social Security	-	-	-	24,500	24,500
01-30-330-500120	Medicare	-	-	-	6,000	6,000
01-30-330-500125	Health Insurance	-	-	-	135,500	135,500
01-30-330-500140	Life Insurance	-	-	-	1,000	1,000
01-30-330-500143	EAP Program	-	-	-	500	500
01-30-330-500145	Workers' Compensation	-	-	-	3,000	3,000
01-30-330-500150	Unemployment Insurance	-	-	-	5,000	5,000
01-30-330-500155	Retirement/CalPERS	-	-	-	37,500	37,500
01-30-330-500165	Uniforms & Employee Benefits	-	-	-	500	500
01-30-330-500175	Training/Education/Mtgs/Travel	-	-	-	8,500	8,500
01-30-330-500180	Accrued Sick Leave Expense	-	-	-	15,500	15,500
01-30-330-500185	Accrued Vacation Leave Expense	-	-	-	21,000	21,000
01-30-330-500187	Accrual Leave Payments	-	-	-	20,500	20,500
01-30-330-500190	Temporary Labor	-	-	-	14,500	14,500
01-30-330-500195	CIP Related Labor	-	-	-	-	-
01-30-330-550006	Cashiering Shortages/Overages	6	100	-	100	-
01-30-330-550008	Transaction/Return Fees	1,183	3,000	1,000	1,500	(1,500)
01-30-330-550010	Transaction/Credit Card Fees	102,656	101,700	131,200	125,000	23,300
01-30-330-550014	Credit Check Fees	6,578	7,500	6,100	6,500	(1,000)
01-30-330-550030	Membership Dues	-	-	-	1,500	1,500
01-30-330-550036	Notary & Lien Fees	2,078	3,000	2,000	2,500	(500)
01-30-330-550050	Utility Billing Service	86,225	90,000	90,200	90,000	-
01-30-330-550051	Advertising/Legal Notices	-	-	-	-	-
		$ 198,726	$ 205,300	$ 230,500	$ 860,600	$ 655,300



Information Technology - Expenses Detail



DEPARTMENT

- Information Technology

2023 INFORMATION TECHNOLOGY DEPARTMENT ACCOMPLISHMENTS

1. Continued to support District Staff with various District remote work activities required due to the District response to the COVID-19 Pandemic.
2. The division completed scheduled computer workstation upgrades (all District computers), server upgrades, and application upgrades to ensure that the BCVWD computer network is current and capable of providing the District with an efficient computer environment to conduct business with no business day loss of service outages.
3. Completed Backflow System SQL Server and provided training materials for implementing the system as part of the District's Cross-Connection Control program.
4. Completed acquisition, programming, and implementation of (10) additional tablet-based (iPad) systems for Operations and Distribution and Transmission Staff, which included continued implementation of automated forms for field staff use to leverage technology to provide for increased field staff operational and process efficiency.
5. Completed programming of all remaining transmitters for AMR component of AMR/AMI project or approximately 36% of remaining project transmitters (7,500 transmitters of 20,450 total project transmitters).
6. The division completed the initial steps of Phase III of the AMR/AMI project by coordinating the acquisition of materials and equipment necessary for implementation testing of AMI deployment completion in 2023.
7. Advanced the District's cybersecurity initiative by deploying upgraded cybersecurity systems and associated programming, including but not limited to upgrade system monitoring and related technical controls, thereby maintaining the District's optimum cybersecurity response protocols. Work included deploying eight (8) Cybersecurity Control Technologies to improve the District cybersecurity posture.
8. Advanced District Cybersecurity Awareness Training Program by creating and implementing said training with all staff to ensure the maximum level of District and Staff awareness of District Cybersecurity initiative. The Department issued three (3) random emails during the year to verify program effectiveness, staff awareness, and response to recommendations and requirements of said training activities.
9. Recognition of the 2023 Award for Achievement in Information Technology Practices for Information Technology and Cybersecurity from the Municipal Information Systems Association of California (MISAC) based on a complete audit of the organization as recognition of outstanding governance and operation practices.
10. Advanced the District's safety program by acquiring and deploying 2-way radio systems to staff, including 2-way radio training for improved communication. Reliable equipment increases staff's ability to

communicate reliably for regular communication activities and during emergency and emergency response activities.

11. Advanced the District's technology leveraging for improved operations, tracking, and quality assurance by implementing a pipeline, Hydrant Flush, and a Valve Exercise GIS-based computer solution and providing staff training regarding said solutions.
12. Collaborated and completed departmental technical requirements to meet District goals and objectives for the 2022 fiscal year.
13. Acquired and deployed wireless headsets for all customer service staff in coordination with Human Resources (HR) to advance District business equipment ergonomic initiatives to minimize the possibility of work-related ergonomic issues from repetitive phone use activities.

2024 INFORMATION TECHNOLOGY DEPARTMENT GOALS AND OBJECTIVES

1. Complete the Automatic Meter Read (AMR) portion of the AMR/ Automatic Meter Infrastructure (AMI) project by supporting the final deployment of remaining automatic meters (approximately 200 meters and associated transmitters (radios) at customer locations in conjunction with Finance and Administration and Operations Departments. Complete AMI deployment, including installing system collector and repeater components throughout the District, quarterly testing, and quality assurance activities. Upon system testing and commissioning, the District will deploy the customer-facing web portal and enable AMI technology to automate, increase operational efficiency, and improve meter collecting and reporting capabilities by year-end 2024.
2. Advance the implementation of 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).
3. Advance the District's technology upgrade initiative by replacing approximately 33% of employee workstations, aging servers, storage, or infrastructure equipment. The upgrades will include acquiring, programming, and installing replacement computer workstations in the District. Replacement of Servers that have reached the end of service life and an evaluation of storage arrays and system switch equipment to ensure minimum server outages.
4. Advance the District's cybersecurity initiative by working with all District Departments, including HR (related to integrating Policies and Procedures into the overall District Policies and Procedures framework), to complete the District's Cybersecurity Program Policies and Procedures. IT Department Staff will also advance through continued deployment, testing, and refining of all applications, technologies, and systems reasonably necessary to ensure a secure, safe, and effective workplace. IT Department will continue to leverage investments made by the District in 2021, 2022, and 2023 to

maximize the District's cybersecurity program effectiveness through 2023 and beyond. Staff proposes assessing and planning for using artificial intelligence technologies to ensure maximum identification and response to security threats.



INFORMATION TECHNOLOGY

Position Title	2023 Budget Full-Time Positions	2023 Budget Part-Time Positions	2024 Budget Full-Time Positions	2024 Budget Part-Time Positions
Director of Information Technology	1	0	1	0
Total Positions	**1**	**0**	**1**	**0**

Division Description

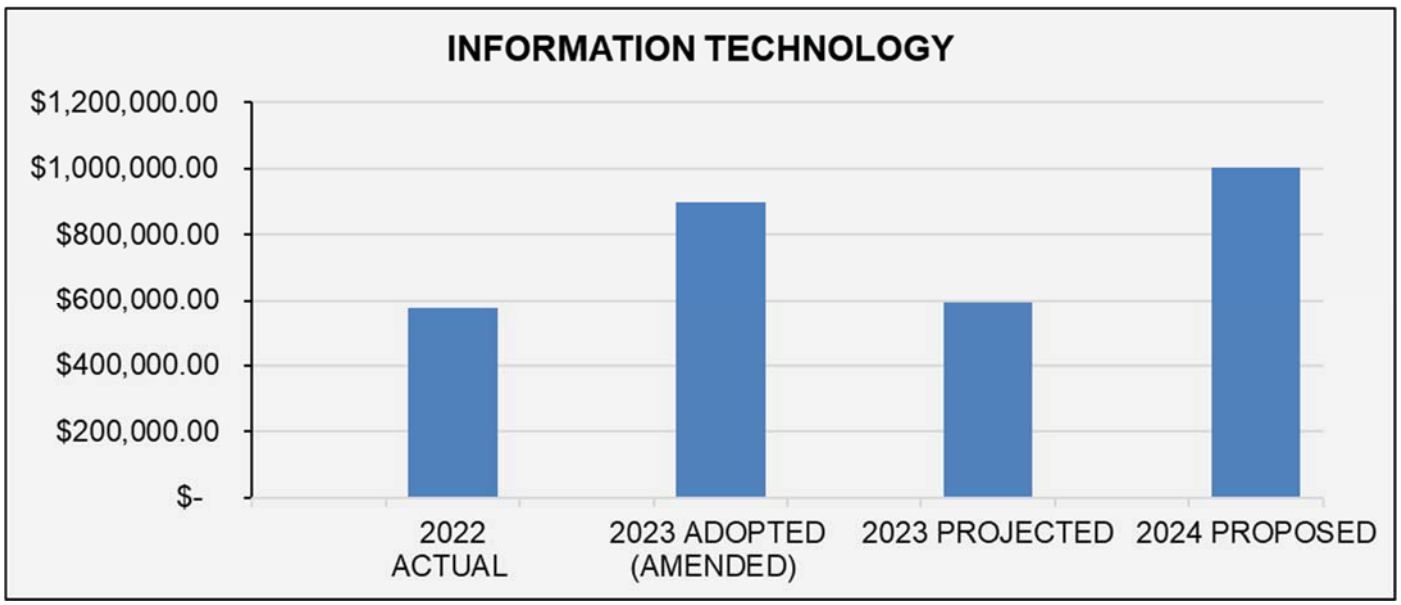
This department includes the administrative salaries, employee benefits, operating supplies, and other expenses associated with the effective and efficient management and deployment of technology and cybersecurity throughout the District.



Division Budget

Proposed expenses for 2024 are $1,003,500, an 11.6% increase above the budgeted information technology expenses for 2023, due to an anticipated rise in license, maintenance, and support expenses related to information technology as well as new expenses supporting the potential implementation of AB 1668 and SB 606.

Information Technology		2022 ACTUAL	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE *(Proposed less Adopted-Amended)*
01-35-315-500105	Labor	$ 152,621	$ 163,000	$ 154,800	$ 169,000	$ 6,000
01-35-315-500114	Incentive Pay	-	1,500	-	1,000	(500)
01-35-315-500115	Social Security	9,141	13,000	11,200	14,000	1,000
01-35-315-500120	Medicare	2,386	3,500	2,600	3,500	-
01-35-315-500125	Health Insurance	24,332	25,500	23,000	27,500	2,000
01-35-315-500140	Life Insurance	230	500	200	500	-
01-35-315-500143	EAP Program	19	500	-	500	-
01-35-315-500145	Workers' Compensation	885	1,500	1,000	1,500	-
01-35-315-500150	Unemployment Insurance	-	2,500	-	2,500	-
01-35-315-500155	Retirement/CalPERS	17,246	20,000	17,500	15,000	(5,000)
01-35-315-500165	Uniforms & Employee Benefits	-	-	-	-	-
01-35-315-500175	Training/Education/Mtgs/Travel	4,597	5,000	2,300	5,000	-
01-35-315-500180	Accrued Sick Leave Expense	(609)	9,500	-	10,000	500
01-35-315-500185	Accrued Vacation Leave Expense	3,879	18,000	-	18,500	500
01-35-315-500187	Accrual Leave Payments	9,954	18,500	19,100	20,500	2,000
01-35-315-500190	Temporary Labor	-	-	-	-	-
01-35-315-500195	CIP Related Labor	-	(33,000)	-	(33,000)	-
01-35-315-501511	Telephone/Internet Service	62,042	63,000	72,200	73,000	10,000
01-35-315-501521	Building Alarms and Security	9,466	27,500	14,900	34,000	6,500
01-35-315-540014	GIS Maintenance and Updates	2,400	10,000	1,400	10,000	-
01-35-315-550030	Membership Dues	1,839	3,000	2,100	3,000	-
01-35-315-550044	Printing/Toner & Maintenance	20,878	28,000	21,200	30,000	2,000
01-35-315-550051	Advertising/Legal Notices	-	-	-	-	-
01-35-315-550058	Cyber Security Liability Insurance	-	7,000	5,300	7,500	500
01-35-315-580016	Computer Hardware	19,466	30,000	14,200	30,000	-
01-35-315-580021	IT/Software Support	8,000	8,000	8,000	8,000	-
01-35-315-580026	License/Maintenance/Support	177,070	250,000	183,400	321,000	71,000
01-35-315-580027	AMR/AMI Annual Support	-	163,000	-	163,000	-
01-35-315-580028	Cybersecurity Software/Hardware	49,959	50,000	30,000	58,000	8,000
01-35-315-580030	Repair/Purchase Radio Comm Equip	-	10,000	9,900	10,000	-
		$ 575,800	$ 899,000	$ 594,300	$ 1,003,500	$ 104,500



Operations - Expenses Detail



DIVISIONS

- Source of Supply
- Cross-Connection/Non-Potable Water
- Transmission and Distribution
- Field Inspections
- Customer Service and Meter Reading
- Maintenance and General Plant

2023 OPERATIONS DEPARTMENT ACCOMPLISHMENTS

Source of Supply

1. Completed the Well rehabilitation and pumping unit repair projects to improve the quality of supply and serviceable equipment and prevent excessive repair or equipment failure for Wells 10, 18, 23, and 29.

2. Implementation of various District Safety Programs and the purchase of safety equipment to improve risk management, safe work practices, employee development, and Water certifications.

3. Participated in the public outreach campaign. Collaborated with multiple community resources and provided various outreach and education opportunities to improve communication with the public on the continuing drought concern in the State of California and the Western United States.

4. Prepared and submitted a grant funding application for the planning, selection, and acquisition of hardware/software with the District's Information Technology (IT) Department to replace and improve the existing SCADA system in accordance with the District's Capital Improvement Plan (CIP).

5. Purchased a Global Positioning System (GPS instrument), supported setup and interface with the Information Technology Department, and provided staff training to provide for the improved accuracy of the District's potable and non-potable water system maps, including water meter location activities as well as mapping of customer non-potable/potable water use areas, and Recycled Water piping locations for anticipated upcoming recycled water permitting activities.

6. Coordinated and monitored mud and debris flow events and District responses (rain event responses) from the Apple/ El Dorado burn scar with emergency personnel and Riverside County Flood Control & Water Conservation District (RCFC&WCD).

7. Provided various projects to rehabilitate and reconstruct existing facilities to promote higher maintenance activities, as well as revise facilities landscaping, to improve facility aesthetics and drought tolerance, thereby enabling a better public image, including:

    a. Reconstructed wood roof structures for Well 16 and chlorinator buildings.

    b. Rebuilt Well 11 existing wood roof with a new metal roof structure to increase fire protection

    c. Reconstructed Highland Springs wood roof structure and upgraded building lighting and electrical power wiring and appurtenances, painted building, discharge piping, the exterior of the hydropneumatic tank, booster pumping units, and generator enclosure.

d. Painted motors and pumping units at Edgar Canyon well facilities and Wells 22, 23, 24, and 26.

e. Converted 560 Magnolia landscape fountain feature to low maintenance planter to improve curb appeal and minimize potential vector control issues.

f. Recoated existing aboveground piping facilities at Lower Edgar Tank Site.

g. Installed automatic lighting controls at all City well facilities and the 12th and Palm Avenue operations office.

h. Created and implemented a field maintenance repair ticketing system to ensure the project maintenance program's efficiency, tracking, and quality assurance.

Cross-Connection/Non-Potable Water *(formerly Recycled Water)*

1. Staff proposed Cross Connection/Non-Potable Water Supervisor position was filled in 2023. The new position oversees the backflow/cross-connection control program and has begun preparations for the California State Division of Drinking Water permitting and conversion to Recycled Water use.

2. The Cross Connection/Non-Potable Water Supervisor has begun testing the District's new Backflow maintenance tracking system (Tokay).

3. Begun location mapping of the District's non-potable system using the District's GPS to include customer non-potable/potable water use areas and piping for use in Recycled Water permitting.

4. Begun non-potable water system shutdown test implementation procedures to validate to jurisdictional agencies the complete separation of the non-potable and potable water systems.

Transmission and Distribution

1. Provided coordination and aggressive meter replacement as identified in the awarded grant contract for Automated Meter Reading/Advanced Metering Infrastructure (AMR/AMI) implementation.

2. Supported the District's Finance Department in preparation of documentation necessary to request and receive an extension to the District's Bureau of Reclamation WaterSmart AMR/AMI grant resulting from project delays in materials and equipment acquisition due to global supply chain disruption issues resulting from COVID-19 and Russian/Ukrainian War activities.

3. Provided support and coordination with the District's IT department and provided staff training to increase electronic maintenance coordination and tracking systems related to the Districts ongoing water system operation and maintenance, including:

    a. Setup and implementation of electronic valve maintenance scheduling and tracking program and continued systematic valve maintenance and exercise program of potable and non-potable water systems.

    b. Set up and implementation of water system flushing maintenance scheduling and tracking program through the District's system mapping platform and began systematic flushing maintenance of the distribution system.

4. Supported ongoing District Capital Facilities and Capital Reserve Replacement Projects, including field assessment of existing facilities, design replacement facilities planning support, and materials acquisition (where necessary), as well as construction activities and inspection support for the following projects:

    a. Grand Avenue Storm Drain (MDP Line 16) Project, in cooperation with the Engineering Department and RCFC&WCD.

    b. Provided District Engineering Department and RCFC&WCD field coordination and support and District inspection activities for Grand Avenue MDP Line 16 storm drain construction and District contracting and grading operations, including subgrade preparation of Noble Creek Recharge spillway construction project.

    c. Provided field support in conjunction with District Engineering Department and RCFC&WCD construction coordination and support. Supervised piping, valves, and appurtenance acquisition, delivery, and site storage, as well as District field coordination and inspection activities for Grand Avenue capital replacement pipeline projects – pipelines 1 through 6A.

    d. Provided field support in conjunction with District Engineering Department and construction coordination and inspection activities for Capital Improvement Project (CIP) number P-3620-0012 Avenue Altejo Bella, Avenida Miravilla to End of Cul-De-Sac. Supervised piping, valves, and appurtenance prepurchase and acquisition, delivery, and site storage of construction materials.

    e. Provided field support in conjunction with District Engineering Department for Capital Replacement Project (CIP) number P-3620-0015 Appletree Lane and B-Line (Pending), for supervision and work related to piping, valves, and appurtenance prepurchase and acquisition, delivery, and site storage of materials of construction. Received a Certificate of Appreciation and Thanks for a Job Well Done from the residents of Apple Tree Lane.

    f. Provided field support in conjunction with the District Engineering Department for Capital Replacement Project for two pipeline replacements on Beaumont Avenue and Michigan Avenue for supervision and work related to piping, valves, and appurtenance prepurchase and acquisition, delivery, and site storage of materials of construction.

5. Coordinated and monitored mud and debris flow events and District responses (rain event responses) from the Apple/ El Dorado burn scar with emergency personnel and RCFC&WCD.

6. Provided support to the District's Human Resources (HR) Department and coordination in completing the District's 2021/2022 Classification and Compensation study.

7. Continued to implement, improve and expand the District Safety Program in conjunction with the Human Resources Department, including continued use of professional risk management consulting services, continued review and assessment of safe work practices, training, and evaluation and implementation of replacement and additional safety equipment as needed or as identified.

8. Provided development support services, including inspection activities and meter installations for various ongoing CIPs.

9. Replaced critical tank inlet and drain line isolation valves on Noble Tank, increased system redundancy and isolation capabilities. Said inlet and drain valves had reached the end of their service life and no longer functioned appropriately.

Maintenance and General Plant

1. Continued ongoing rehabilitation and reconstruction activities for existing facilities to promote higher maintenance activities as well as revise facilities landscaping to improve facility aesthetics and drought tolerance, thereby enabling a better public image.
2. Installed outdoor solar-powered lighting at all District canyon well facilities.
3. Replaced existing Wells 12 and 13, and the Highland Springs Hydro pneumatic Booster Station wood roofs to prevent leakage and improve aesthetics.
4. Painted facia boards and siding at City of Beaumont and Cherry Valley (non-canyon) well facilities.
5. Improved electrical systems at District facilities by replacing Well building manual light switches with automatic motion-activated light switches for increased employee safety and energy efficiency.
6. Continued implementation of LED lighting system conversion of existing fluorescent light bulb fixtures at 560 Magnolia, minimize ongoing fluorescent lighting fixture loss of service, and increased District's overall energy efficiency improvement activities.
7. Continued ongoing replacement and upgrade of District signage, including well site identification, facility addresses, No Trespassing, No Hunting, National Fire Protection Association (NFPA) placards, Universal Waste, and related regulatory required signage.
8. Responded to all facility maintenance tickets and provided necessary repairs and improvements to ensure a safe work environment for District staff and the public.
9. Coordinated with the District's IT Department to implement a facility inspection system that increases efficiency in documenting the condition of facilities and provides a platform for tracking and reporting maintenance activities.
10. Provided support to Operations by participating in the on-call rotation and responding to after-hours emergency repair activities.

2024 OPERATIONS DEPARTMENT GOALS AND OBJECTIVES

Source of Supply

1. Finalize design and construction documents for Water Storage Tank Recoating, Painting, and Rehabilitation at Cherry Tanks I & II, Vineland Tank I, and Lower Edgar Tank and complete coating, painting, and modifications to said facilities in 2023 and 2024.
2. Implement chlorination system retrofits at Well 29 and Well 25 for continued safe and uniform District chlorination equipment installations.
3. Provide project support and construction phase activities for re-drilling two potable water wells (i.e. Wells 1A and 2A) to increase redundancy and provide additional pumping capacity to meet high system demands.

4. Provide project support and coordination with the District's IT department to complete the AMR/AMI project, including installing collectors and repeaters at District-owned properties as necessary to meet the extended grant completion schedule.

5. Provide all sampling and operational requirements necessary to meet all State and Federal drinking water standards and all regulatory water quality sampling requirements, including completion of Unregulated Contaminant Monitoring Rule (UCMR) 5 water constituent sampling activities.

6. Provide storm event oversight and coordination for District response to potential mud and debris flow events to all storm events.

7. Complete MDP Line 16 project to provide imported water and stormwater recharge. This includes management activities to maintain maximum imported water recharge, new stormwater collection, and recharge activities for MDP Line 16 tributary area; and management of Noble Creek Recharge Facility Phase 1 and 2 basins.

8. Provide strategic production equipment operation to maximize Beaumont Basin water level management through pumping and recharge activities to minimize long-term recharge effects (e.g., local area mounding, etc.) necessary to ensure maximum sustained basin operation and recovery opportunities for ongoing District imported water activities.

9. Provide coordination with the District's Engineering Department to confirm equipment operational parameters necessary to purchase spare equipment successfully (i.e., electric motor and pumping unit assembly for the Noble Booster and 4a Booster.

10. Provide support and coordination with the District's IT Department to install a new digital radio repeater at a District-owned well site and deploy a mobile (grab-and-go) digital radio repeater to ensure maximum redundancy of the District handheld radio communication system.

11. Complete ordering and replacement of 2024 budgeted vehicles and equipment.

12. Coordinate with the District's Engineering Department and Executive Management team to ensure District Chromium VI levels are monitored and responses are aligned with emerging jurisdictional requirements that may affect District operations, including ongoing monitoring of District system-wide Chromium VI levels. Continue to monitor, update, and prepare well and booster station maintenance program activities.

13. Continue to upgrade water facility sites and continue migration to low water use and maintenance facilities. These include site upgrades at Well 25, 21, and Well 3 when materials and equipment shortages provided reasonable costs for proposed improvements.

14. Capture GPS coordinates on District's high-risk facilities.

Cross-Connection/Non-Potable Water

1. Continue to advance recycled water system implementation by preparing shutdown test procedures and supporting documentation forms for 15% of the existing Recycled Water customer base by January 2025.

2. Continue to leverage the District Cross Connection/Non-Potable Water Supervisor to oversee the backflow/cross-connection control program and to begin preparations for California State Division of Drinking water permitting and conversion to Recycled Water use.

3. Provide coordination and staff training to implement a new Backflow testing and maintenance tracking system.

4. Instigate location mapping of the District's non-potable system using the District GPS to include mapping customer non-potable/potable water use areas and piping for use in Recycled Water permitting with a goal of mapping 30% of District Facilities in 2024.

5. Start non-potable water system implementation shutdown test, including non-potable water users, to validate to jurisdictional agencies the complete separation of the non-potable and potable water systems on both District and customer use properties.

6. Commence recycled water system conversion as end-user properties are approved and included in the City of Beaumont's Recycled Water Use Permit.

7. Provide support to the District's Engineering staff and the City of Beaumont with the design and construction of a non-potable water booster station that will allow the District to implement receipt and pressurization of recycled water from the City of Beaumont's Wastewater Treatment Plant and deliver said water to the District's non-potable 2800 Reservoir.

8. Prepare workflow to include Cross-Connection survey for new accounts and when existing accounts change.

9. Update Specifications, including drawing plates for backflow installation and use.

10. Implement Tokay as the District's required submission platform for all backflow test sheets and compliance tracking.

Transmission and Distribution

1. Respond to all reported emergencies and make necessary repairs to assure continuity of service to District customers with a completion timing of 1 to 3 days, depending on the severity of the leak and utility location ticket time period requirements (Underground Service Alert, USA).

2. Respond to all damaged fire hydrant assemblies and make necessary repairs to assure continuity of service to District customers with a completion timing of 1 to 3 days depending on the severity of damage and utility location ticket time period requirements (USA)

3. Support and inspection activities for replacing various District-owned water mains, including the "B" Line, 5th Street, and Michigan Avenue projects.

4. Coordinate and support District's IT department with the purchase and implementation of tablet devices to increase efficiency in system mapping, valve exercising, system flushing, and associated training activities.

5. Purchase and deploy a new leak locator to increase repair efficiency and minimize the cost of street repairs.

6. Replace Line Locator with a GPS-enabled system to improve accuracy in system mapping, response to USA, and efficiency.

7. Increase State Water Resources Control Board Operator Certification by 10%.

8. Continue to support completion of Automatic Meter Reading/Advanced Metering Infrastructure AMR/AMI meter replacement project in 2023, necessary to meet the revised grant completion deadline.

9. Increase valve maintenance activities by 10% and continue logging maintenance activities via a tablet-based maintenance program in conjunction with the District GIS system mapping platform.

10. Provide backhoe operator instruction opportunities for staff by installing a used section of the water main for excavation practice and trench shoring training in Edgar Canyon.

11. Locate 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.

Maintenance and General Plant

1. Continue ongoing rehabilitation and reconstruction activities for existing facilities to promote higher maintenance activities as well as revise facilities landscaping to improve facility aesthetics and drought tolerance, thereby enabling a better public image including:

    a. Install automatic outdoor solar-powered lighting at all District Canyon well facilities.

    b. Replace existing Wells 12 and 13 wood roofs with a new metal roof structure to replace roofing systems at the end of their service life while increasing facilities' fire protection.

    c. Complete proposed landscaping improvements at Well 25.

    d. Complete replacement of the Well 19 building structure.

    e. Paint motors and pumping units in the City of Beaumont and Cherry Valley (non-canyon) well facilities.

    f. Replace end-of-service life well and booster station facilities within the City of Beaumont, Cherry Valley, and Edgar Canyon (50% completion target for January 2025).

    g. Improve electrical systems at District facilities by replacing Well building manual light switches with automatic motion-activated light switches for increased employee safety and energy efficiency.

    h. Continue to implement LED lighting system conversion of existing fluorescent light bulb fixtures at 560 Magnolia, minimize ongoing fluorescent lighting fixture loss of service, and increase District's overall energy efficiency improvement activities.

2. Continue ongoing replacement and upgrade of District signage, including well site identification, facility addresses, No Trespassing, No Hunting, National Fire Protection Association (NFPA) placards, Universal Waste, and related regulatory required signage.

3. Respond to all facility maintenance tickets and provide necessary repairs and improvements to ensure a safe work environment for District staff and the public.
4. Coordinate with the District's IT Department to implement a facility inspection system that will increase efficiency in documenting the condition of facilities and provide a platform for tracking and reporting maintenance activities.
5. Provide support to Operations by participating in the on-call rotation and responding to after-hours emergency repair activities.

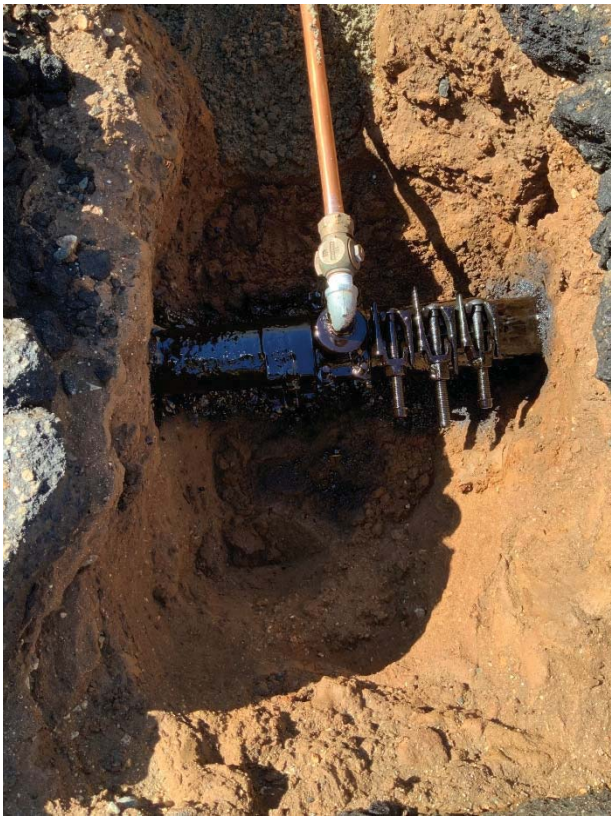


SOURCE OF SUPPLY

Position Title	2023 Budget Full-Time Positions	2023 Budget Part-Time Positions	2024 Budget Full-Time Positions	2024 Budget Part-Time Positions
Water Production Supervisor	1	0	1	0
Water Production Operator II	3	0	3	0
Water Production Operator I	1	0	1	0
Total Positions	**5**	**0**	**5**	**0**

Division Description

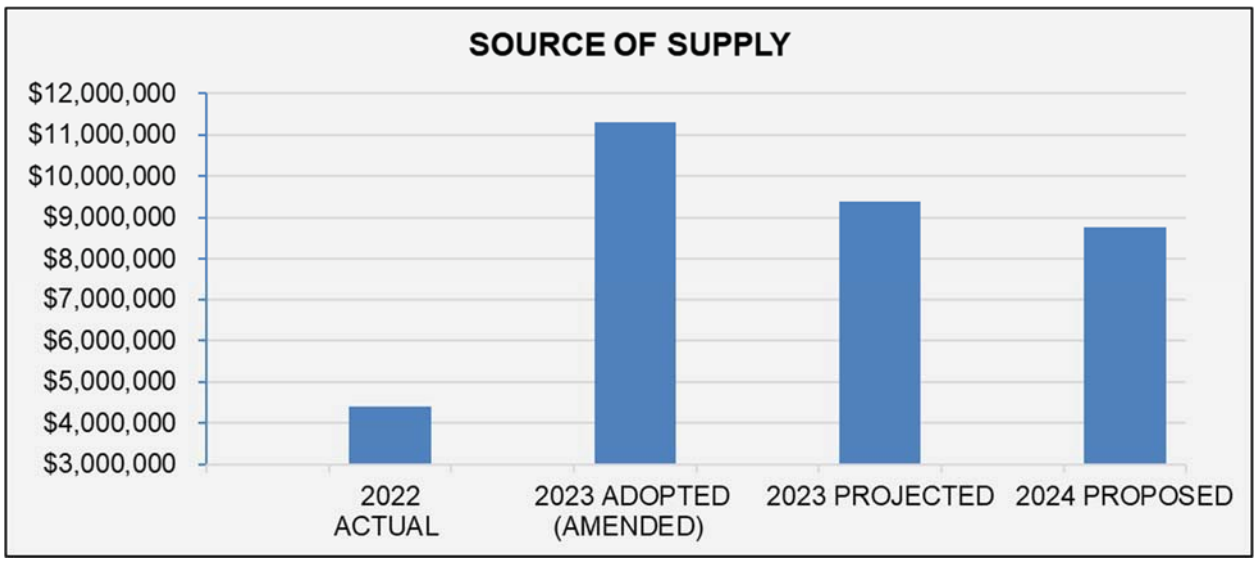
Source of Supply represents the division responsible for expenses related to the operation and maintenance of wells, booster stations, storage facilities and State Water Project supplies. It oversees supervisory control and data acquisition (SCADA), water quality functions, and the construction, installation, testing, calibration, maintenance, and repair of electrical and mechanical systems, and process control instrumentation systems.



Division Budget

Source of supply expenses for 2024 is proposed as $8,760,000, a 22.6% decrease below the 2023 budgeted expenses. The decrease is attributed to the separation of the Cross Connection/Non-Potable Water Supervisor as well as the expected State Water Project (SWP) water purchases of 11,200 AF, down from 18,000 AF in 2023.

Source of Supply		2022 ACTUAL	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE *(Proposed less Adopted-Amended)*
01-40-410-500105	Labor	$ 294,996	$ 509,000	$ 342,200	$ 441,500	$ (67,500)
01-40-410-500109	FSLA Overtime	-	-	-	500	500
01-40-410-500110	Overtime	5,119	7,500	3,000	20,500	13,000
01-40-410-500111	Double Time	739	3,500	-	7,500	4,000
01-40-410-500113	Standby/On-Call	13,000	16,000	13,800	11,000	(5,000)
01-40-410-500114	Incentive Pay	-	7,500	1,700	3,000	(4,500)
01-40-410-500115	Social Security	22,446	38,500	25,700	35,500	(3,000)
01-40-410-500120	Medicare	5,250	9,500	6,000	8,500	(1,000)
01-40-410-500125	Health Insurance	94,459	138,500	104,300	135,500	(3,000)
01-40-410-500140	Life Insurance	489	1,000	600	1,000	-
01-40-410-500143	EAP Program	74	500	100	500	-
01-40-410-500145	Workers' Compensation	10,667	21,500	13,400	18,500	(3,000)
01-40-410-500150	Unemployment Insurance	-	31,500	-	31,000	(500)
01-40-410-500155	Retirement/CalPERS	85,513	113,500	99,000	140,500	27,000
01-40-410-500165	Uniforms & Employee Benefits	1,113	5,000	2,500	4,000	(1,000)
01-40-410-500175	Training/Education/Mtgs/Travel	3,396	6,000	1,200	4,500	(1,500)
01-40-410-500180	Accrued Sick Leave Expense	15,877	24,500	15,600	20,500	(4,000)
01-40-410-500185	Accrued Vacation Leave Expense	24,722	37,500	23,300	37,000	(500)
01-40-410-500187	Accrual Leave Payments	5,696	16,500	9,200	27,500	11,000
01-40-410-500195	CIP Related Labor	-	(20,000)	-	(20,000)	-
01-40-410-500501	State Project Water Purchases	708,624	7,182,000	5,733,500	4,469,000	(2,713,000)
01-40-410-500511	Ground Water Purchases	-	-	-	-	-
01-40-410-501101	Electricity - Wells	2,653,152	2,550,000	2,563,400	2,750,000	200,000
01-40-410-501201	Gas - Wells	179	1,000	300	1,000	-
01-40-410-510011	Treatment & Chemicals	137,984	160,000	134,800	170,000	10,000
01-40-410-510021	Lab Testing	132,823	100,000	86,300	80,000	(20,000)
01-40-410-510031	Small Tools, Parts & Maintenance	5,387	6,000	5,300	5,000	(1,000)
01-40-410-520021	Maintenance & Repair-Telemetry Equipment	3,883	5,000	1,000	5,000	-
01-40-410-520061	Maintenance & Repair-Pumping Equipment	67,912	201,202	89,100	200,000	(1,202)
01-40-410-530001	Minor Capital Acquisitions	-	-	-	-	-
01-40-410-540084	Regulations Mandates & Tariffs	122,000	145,000	119,700	150,000	5,000
01-40-410-550066	Subscriptions	1,129	1,500	1,300	1,500	-
		$ 4,416,629	$ 11,319,202	$ 9,396,300	$ 8,760,000	$ (2,559,202)



CROSS-CONNECTION/NON-POTABLE WATER

Position Title	2023 Budget Full-Time Positions	2023 Budget Part-Time Positions	2024 Budget Full-Time Positions	2024 Budget Part-Time Positions
Cross-Connection/Non-Potable Water Supervisor	1	0	1	0
Total Positions	**1**	**0**	**1**	**0**

Division Description

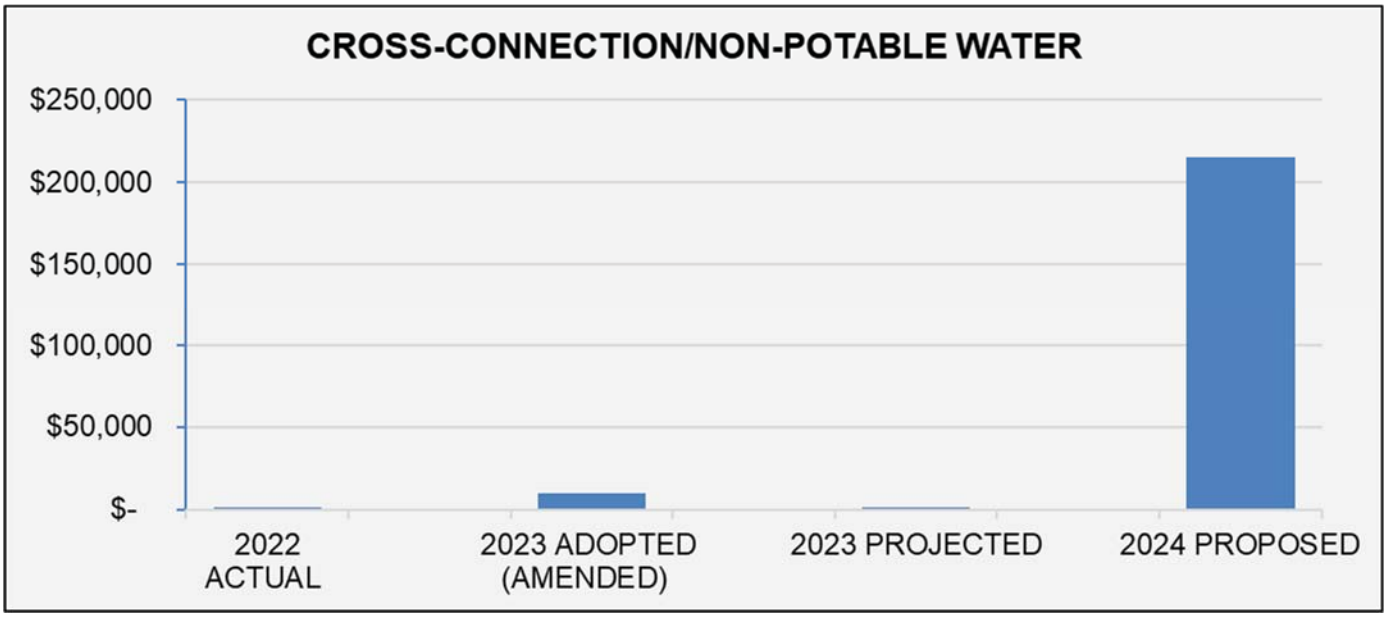
The new division for Cross-Connection/Non-Potable Water was created to specifically track expenses related to the cross connection/backflow program. The program confirms compliance with State and County Health Department requirements as well as the District's Cross-Connection Control Plan for new and existing accounts to avoid water contamination due to backflow through a cross-connection. The expenses associated with the program include the personnel associated with those related tasks, notifications, calibration and repairs, and tools associated with backflow audits.



Division Budget

The proposed expenses for 2024 are $215,000 for the new division within the Operations department. The division was created to specifically track expenses related to the Cross-Connection Control Program.

Cross Connections		2022 ACTUAL	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE *(Proposed less Adopted-Amended)*
01-40-430-500105	Labor	$ -	$ -	$ -	$ 103,500	$ 103,500
01-40-430-500109	FSLA Overtime	-	-	-	500	500
01-40-430-500110	Overtime	-	-	-	6,000	6,000
01-40-430-500111	Double Time	-	-	-	1,000	1,000
01-40-430-500113	Standby/On-Call	-	-	-	-	-
01-40-430-500114	Incentive Pay	-	-	-	1,000	1,000
01-40-430-500115	Social Security	-	-	-	8,500	8,500
01-40-430-500120	Medicare	-	-	-	2,000	2,000
01-40-430-500125	Health Insurance	-	-	-	27,500	27,500
01-40-430-500140	Life Insurance	-	-	-	500	500
01-40-430-500143	EAP Program	-	-	-	500	500
01-40-430-500145	Workers' Compensation	-	-	-	4,500	4,500
01-40-430-500150	Unemployment Insurance	-	-	-	1,500	1,500
01-40-430-500155	Retirement/CalPERS	-	-	-	18,500	18,500
01-40-430-500165	Uniforms & Employee Benefits	-	-	-	1,000	1,000
01-40-430-500175	Training/Education/Mtgs/Travel	-	-	-	1,500	1,500
01-40-430-500180	Accrued Sick Leave Expense	-	-	-	5,000	5,000
01-40-430-500185	Accrued Vacation Leave Expense	-	-	-	7,500	7,500
01-40-430-500187	Accrual Leave Payments	-	-	-	7,000	7,000
01-40-430-500195	CIP Related Labor	-	-	-	-	-
01-40-430-510031	Small Tools, Parts & Maintenance	-	-	-	2,000	2,000
01-40-430-530001	Minor Capital Acquisitions	-	-	-	-	-
01-40-430-540001	Backflow Maintenance	1,769	10,000	1,600	13,000	3,000
01-40-430-550051	Advertisine/Legal Notices	-	-	-	500	500
01-40-430-550066	Subscriptions	-	-	-	2,000	2,000
		$ 1,769	$ 10,000	$ 1,600	$ 215,000	$ 205,000



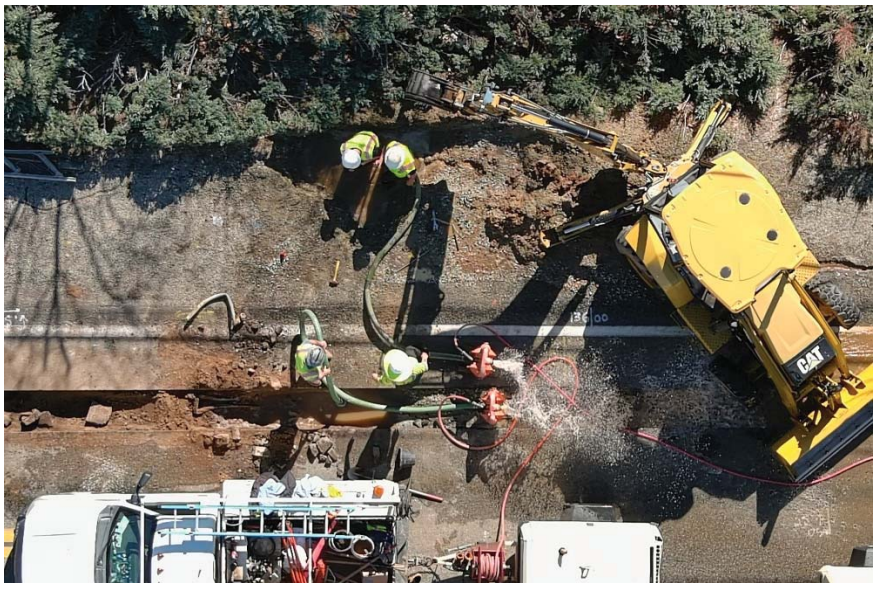
TRANSMISSION AND DISTRIBUTION

Position Title	2023 Budget Full-Time Positions	2023 Budget Part-Time Positions	2024 Budget Full-Time Positions	2024 Budget Part-Time Positions
Director of Operations	1	0	1	0
Water Utility Superintendent	1	0	1	0
Water Utility Supervisor	1	0	1	0
Senior Water Utility Worker	3(1)	0	3(1)	0
Water Utility Worker II	2(1)	0	4(1,4)	0
Water Utility Worker I	5(1)	8(2)	7(1,5)	2(2)
Water Utility Worker I *(AMR)*	0	2(3)	0	0
Total Positions	**13**	**10**	**17**	**2**

(1) Employees counted in the designated department only; the total budget splits expenses for other divisions worked (Transmission and Distribution, Inspections, Customer Service and Meter Reading, and Maintenance and General Plant) .
(2) Temporary Water Utility Worker I positions for seasonal projects for a maximum of 959 hours each
(3) Temporary employees to implement the AMR/AMI program for a maximum of 2,000 hours each.
(4) Transferred 2 Water Utility Worker II positions from Customer Service and Meter Reading to Transmission and Distributions since was over 80% of their tasks
(5) Includes conversion of 6 temporary Water Utility Worker I positions into 2 full-time positions

Division Description

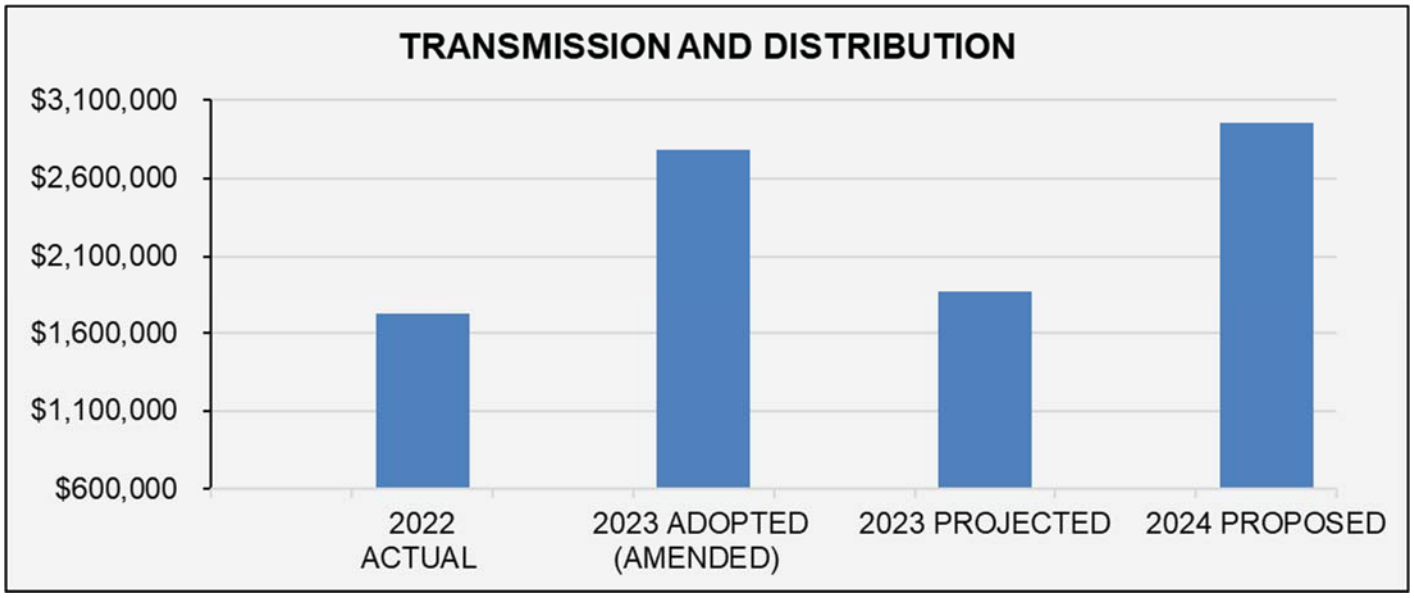
This division includes the maintenance of the distribution system, service connections, meters, tanks, and pressure regulating stations that deliver water throughout the District. This division also includes expenses associated with new service requests, fire hydrants, and fire services, and the construction, installation, testing, and maintenance of new facilities.



Division Budget

Proposed expenses for 2024 are $2,957,500, a 6.4% increase above the 2023 budgeted transmission and distribution expenses. The expected increase is due an increase in maintenance and repairs related to pipelines and hydrants as well as maintenance on meters.

Transmission and Distribution		2022 ACTUAL	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE *(Proposed less Adopted-Amended)*
01-40-440-500105	Labor	$ 866,216	$ 1,250,000	$ 878,500	$ 1,248,500	$ (1,500)
01-40-440-500109	FSLA Overtime	-	-	-	1,000	1,000
01-40-440-500110	Overtime	65,291	70,500	44,100	56,000	(14,500)
01-40-440-500111	Double Time	30,881	34,500	22,500	26,500	(8,000)
01-40-440-500113	Standby/On-Call	22,650	26,500	24,500	23,000	(3,500)
01-40-440-500114	Incentive Pay	-	16,000	-	7,000	(9,000)
01-40-440-500115	Social Security	67,770	98,000	67,900	99,000	1,000
01-40-440-500120	Medicare	15,576	23,000	15,800	23,500	500
01-40-440-500125	Health Insurance	211,690	346,000	194,500	427,000	81,000
01-40-440-500140	Life Insurance	1,350	2,500	1,500	2,500	-
01-40-440-500143	EAP Program	256	1,000	300	1,000	-
01-40-440-500145	Workers' Compensation	25,163	42,500	28,800	42,500	-
01-40-440-500155	Retirement/CalPERS	179,335	237,500	184,100	225,500	(12,000)
01-40-440-500165	Uniforms & Employee Benefits	7,459	16,000	8,400	16,000	-
01-40-440-500175	Training/Education/Mtgs/Travel	2,276	5,000	7,000	22,000	17,000
01-40-440-500178	General Safety Supplies	14,813	11,000	12,800	13,000	2,000
01-40-440-500180	Accrued Sick Leave Expense	45,303	58,500	28,500	65,500	7,000
01-40-440-500185	Accrued Vacation Leave Expense	46,687	76,000	55,200	92,000	16,000
01-40-440-500187	Accrual Leave Payments	32,743	71,000	49,200	79,000	8,000
01-40-440-500190	Temporary Labor	-	1,000	-	-	(1,000)
01-40-440-500195	CIP Related Labor	(135,622)	(40,000)	(4,700)	(40,000)	-
01-40-440-510031	Small Tools, Parts & Maintenance	18,850	29,000	31,700	22,000	(7,000)
01-40-440-520071	Maintenance and Repair- Pipeline & Hydrants	59,969	107,000	67,300	145,000	38,000
01-40-440-520081	Maintenance and Repair- Hydraulic Valves	13,580	25,000	5,400	35,000	10,000
01-40-440-540001	Backflow Maintenance	-	-	-	-	-
01-40-440-530001	Minor Capital Acquisitions	-	39,000	23,800	30,000	(9,000)
01-40-440-540024	Inventory Adjustments	10,680	47,000	9,600	64,000	17,000
01-40-440-540036	Line Locates	3,247	4,000	3,200	4,000	-
01-40-440-540042	Meters Maintenance & Services	89,765	125,000	110,400	170,000	45,000
01-40-440-540078	Reservoirs Maintenance	26,178	52,000	2,800	52,000	-
01-40-440-550051	Advertising/Legal Notices	2,119	5,000	300	5,000	-
		$ 1,724,224	$ 2,779,500	$ 1,873,400	$ 2,957,500	$ 178,000



INSPECTIONS

Position Title	2023 Budget Full-Time Positions	2023 Budget Part-Time Positions	2024 Budget Full-Time Positions	2024 Budget Part-Time Positions
Senior Water Utility Worker	0(1)	0	0(1)	0
Water Utility Worker II	0(1)	0	0(1)	0
Water Utility Worker I	0(1)	0	0(1)	0
Total Positions	**0**	**0**	**0**	**0**

(1) Budget amount represents a portion of full-time position expenses from Transmission and Distribution employees who perform duties within this division

Division Description

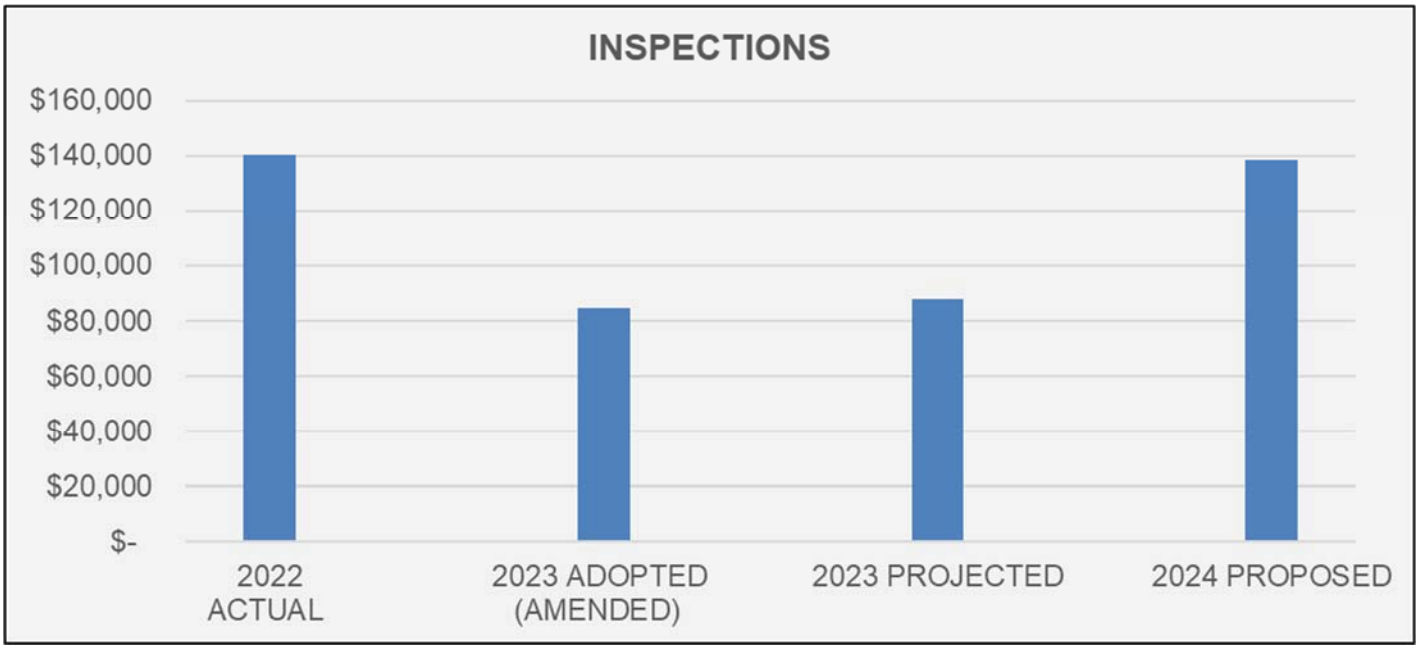
This division includes the labor expenses of inspecting developer-constructed additions to the distribution system, such as service connections, meters, tanks, and pressure regulating stations that deliver water throughout the District. These expenses are typically recovered through inspection fees and development charges.



Division Budget

Proposed expenses for 2024 are $138,500, a 63.9% increase above 2023 budgeted inspection expenses based on continued trends for development.

Inspections		2022 ACTUAL	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE *(Proposed less Adopted-Amended)*
01-40-450-500105	Labor	$ 65,181	$ 38,000	$ 43,700	$ 71,000	$ 33,000
01-40-450-500110	Overtime	26,241	10,500	14,100	12,000	1,500
01-40-450-500111	Double Time	330	2,500	1,200	4,500	2,000
01-40-450-500113	Standby/On-Call	-	3,000	-	3,000	-
01-40-450-500115	Social Security	5,697	3,000	3,700	6,000	3,000
01-40-450-500120	Medicare	1,332	1,000	900	1,500	500
01-40-450-500125	Health Insurance	24,459	13,000	13,500	23,500	10,500
01-40-450-500140	Life Insurance	130	500	100	500	-
01-40-450-500143	EAP Program	21	500	-	500	-
01-40-450-500145	Workers' Compensation	2,542	2,000	1,700	3,000	1,000
01-40-450-500155	Retirement/CalPERS	14,494	10,500	9,200	13,000	2,500
01-40-450-530001	Minor Capital Acquisitions	-	-	-	-	-
		$ 140,428	$ 84,500	$ 88,100	$ 138,500	$ 54,000



CUSTOMER SERVICE AND METER READING

Position Title	2023 Budget Full-Time Positions	2023 Budget Part-Time Positions	2024 Budget Full-Time Positions	2024 Budget Part-Time Positions
Senior Water Utility Worker	1	0	2	0
Water Utility Worker II	2	0	0[(1)]	0
Total Positions	**3**	**0**	**2**	**0**

(1) Employees in position were allocating over 80% of their tasks to Transmission and Distribution related activities. Transferred to that division.

Division Description

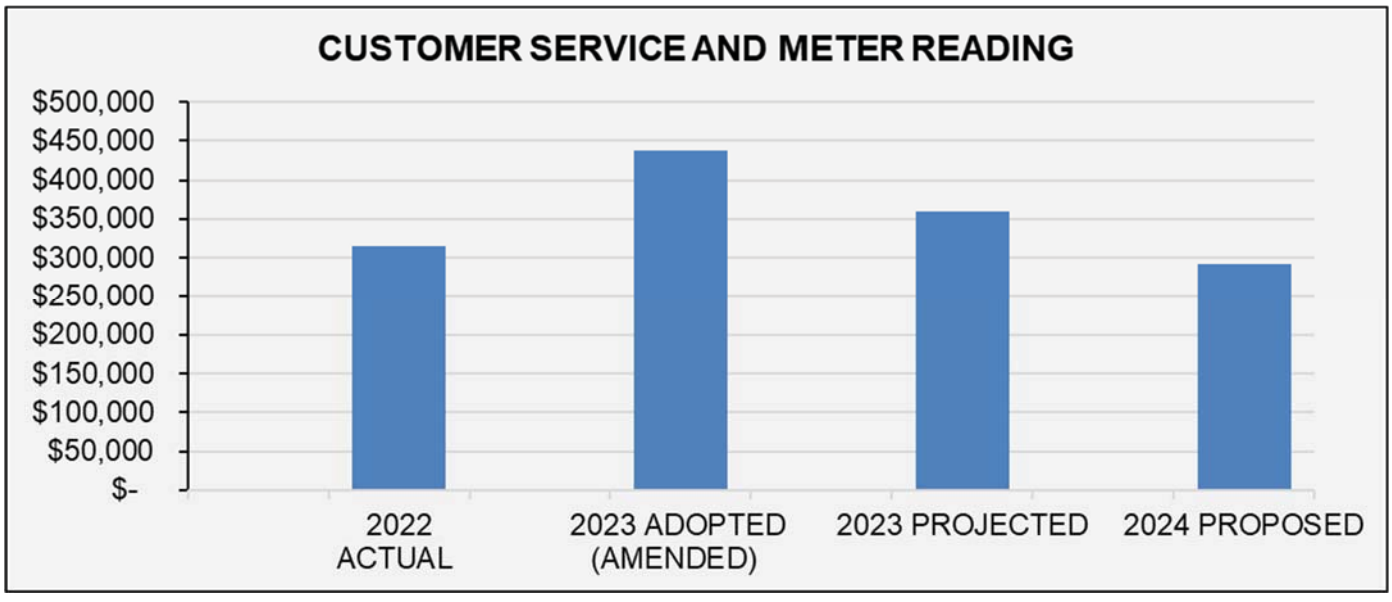
This department conducts meter readings and field-related customer service activities for 21,154 meters (20,691 accounts).



Division Budget

Proposed expenses for 2024 are $291,500, a 33.4% decrease below the 2023 budgeted customer service and meter reading expenses. The decrease is due primarily to the personnel transfers for this division.

Customer Service and Meter Reading		2022 ACTUAL	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE *(Proposed less Adopted-Amended)*
01-40-460-500105	Labor	$ 190,541	$ 220,000	$ 186,600	$ 157,500	$ (62,500)
01-40-460-500109	FSLA Overtime	-	-	-	500	500
01-40-460-500110	Overtime	3,192	20,500	4,500	1,000	(19,500)
01-40-460-500111	Double Time	1,927	5,000	4,600	500	(4,500)
01-40-460-500113	Standby/On-Call	-	4,000	-	4,000	-
01-40-460-500114	Incentive Pay	-	4,000	300	1,500	(2,500)
01-40-460-500115	Social Security	13,800	18,500	14,100	12,500	(6,000)
01-40-460-500120	Medicare	3,228	4,500	3,400	3,000	(1,500)
01-40-460-500125	Health Insurance	61,137	75,500	65,400	54,500	(21,000)
01-40-460-500140	Life Insurance	275	500	300	500	-
01-40-460-500143	EAP Program	55	500	100	500	-
01-40-460-500145	Workers' Compensation	6,592	9,500	7,500	7,000	(2,500)
01-40-460-500155	Retirement/CalPERS	54,567	68,000	58,200	51,500	(16,500)
01-40-460-500165	Uniforms & Employee Benefits	715	3,000	2,600	3,000	-
01-40-460-500175	Training/Education/Mtgs/Travel	-	1,000	200	1,000	-
01-40-460-500180	Accrued Sick Leave Expense	12,294	10,500	9,600	7,500	(3,000)
01-40-460-500185	Accrued Vacation Leave Expense	18,423	20,000	19,700	11,500	(8,500)
01-40-460-500187	Accrual Leave Payments	1,225	14,000	5,000	15,000	1,000
01-40-460-500195	CIP Related Labor	(53,230)	(41,000)	(22,100)	(41,000)	-
01-40-460-530001	Minor Capital Acquisitions	-	-	-	-	-
		$ 314,740	$ 438,000	$ 360,000	$ 291,500	$ (146,500)



MAINTENANCE AND GENERAL PLANT

Position Title	2023 Budget Full-Time Positions	2023 Budget Part-Time Positions	2024 Budget Full-Time Positions	2024 Budget Part-Time Positions
Maintenance Technician II[(1)]	1	0	1	0
Maintenance Technician I	0	0	1	0
Total Positions	**1**	**0**	**2**	**0**

(1) Original title of Maintenance Technician updated to reflect position series and to mirror Water Production Operator II position

Division Description

This category includes utilities, auto/equipment fuel, maintenance, and repairs for all residences and offices. It also consists of all maintenance-related labor in the canyon areas, recharge basin system, the Noble Creek Recharge Facility, and the District main office.

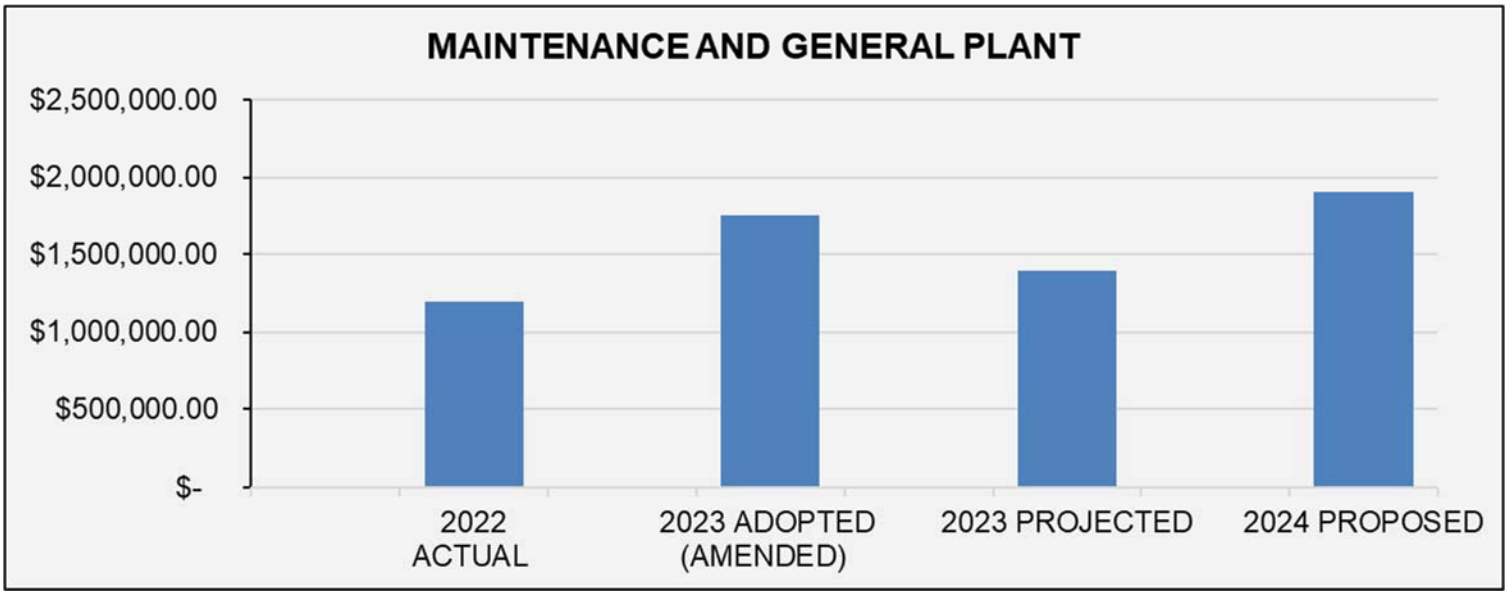


Division Budget

Proposed expenses for 2024 are $1,906,200, an 8.9% increase above the 2023 amended budgeted maintenance and general plant expenses, which include the personnel changes as well as an increase to the accounts associated with maintenance and repair.

Maintenance and General Plant		2022 ACTUAL	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE *(Proposed less Adopted-Amended)*
01-40-470-500105	Labor	$ 65,503	$ 109,500	$ 122,000	$ 163,000	$ 53,500
01-40-470-500109	FSLA Overtime	-	-	-	500	500
01-40-470-500110	Overtime	542	6,500	600	3,000	(3,500)
01-40-470-500111	Double Time	334	2,000	-	1,000	(1,000)
01-40-470-500113	Standby/On-Call	-	3,000	-	3,000	-
01-40-470-500114	Incentive Pay	-	1,500	-	1,500	-
01-40-470-500115	Social Security	4,321	8,000	8,000	12,000	4,000
01-40-470-500120	Medicare	972	2,000	1,900	3,000	1,000
01-40-470-500125	Health Insurance	25,117	38,000	31,500	63,500	25,500
01-40-470-500140	Life Insurance	113	500	200	500	-
01-40-470-500143	EAP Program	21	500	-	500	-
01-40-470-500145	Workers' Compensation	2,118	5,000	4,300	7,000	2,000
01-40-470-500155	Retirement/CalPERS	7,037	15,500	10,900	15,000	(500)
01-40-470-500165	Uniforms & Employee Benefits	1,049	1,000	100	1,000	-
01-40-470-500175	Training/Education/Mtgs/Travel	318	2,000	-	2,000	-
01-40-470-500180	Accrued Sick Leave Expenses	2,914	3,500	1,800	7,000	3,500
01-40-470-500185	Accrued Vacation Expenses	4,117	4,000	3,000	7,500	3,500
01-40-470-500187	Accrual Leave Payments	5	500	-	4,500	4,000
01-40-470-501111	Electricity - 560 Magnolia Ave	32,863	37,000	35,400	40,000	3,000
01-40-470-501121	Electricity - 12303 Oak Glen Rd	4,123	5,000	2,900	5,400	400
01-40-470-501131	Electricity - 13695 Oak Glen Rd	2,546	3,000	2,400	3,250	250
01-40-470-501141	Electricity - 13697 Oak Glen Rd	2,735	3,000	3,000	3,250	250
01-40-470-501151	Electricity - 9781 Avenida Miravilla	2,740	2,000	2,600	2,200	200
01-40-470-501161	Electricity - 815 E. 12th St	9,536	13,000	8,800	14,000	1,000
01-40-470-501171	Electricity - 851 E. 6th St	2,698	5,000	2,900	5,400	400
01-40-470-501321	Propane - 12303 Oak Glen Rd	-	1,000	-	2,000	1,000
01-40-470-501331	Propane - 13695 Oak Glen Rd	2,210	3,000	2,800	3,000	-
01-40-470-501341	Propane - 13697 Oak Glen Rd	2,269	3,000	3,300	4,000	1,000
01-40-470-501351	Propane-9781 Avenida Miravilla	1,565	2,000	2,000	2,000	-
01-40-470-501411	Sanitation - 560 Magnolia Ave	5,012	7,000	8,100	5,500	(1,500)
01-40-470-501461	Sanitation - 815 E. 12th St	5,926	7,000	6,400	7,700	700
01-40-470-501471	Sanitation - 11083 Cherry Ave	3,577	5,700	3,800	8,500	2,800
01-40-470-501481	Sanitation - 39500 Brookside	-	-	-	8,000	8,000
01-40-470-501600	Property Maintenance & Repairs	-	-	-	5,000	5,000
01-40-470-501611	Maintenance & Repair- 560 Magnolia Ave	25,843	30,000	34,400	66,000	36,000
01-40-470-501621	Maintenance & Repair- 12303 Oak Glen Rd	1,941	8,000	900	30,000	22,000
01-40-470-501631	Maintenance & Repair- 13695 Oak Glen Rd	342	6,000	3,300	6,000	-
01-40-470-501641	Maintenance & Repair- 13697 Oak Glen Rd	-	10,000	1,500	7,000	(3,000)
01-40-470-501651	Maintenance & Repair- 9781 Avenida Miravilla	2,648	6,000	5,100	7,000	1,000
01-40-470-501661	Maintenance & Repair- 815 E. 12th St	7,491	32,000	21,000	44,000	12,000
01-40-470-501671	Maintenance & Repair- 851 E. 6th St	3,699	3,200	3,800	5,000	1,800
01-40-470-501681	Maintenance & Repair- 39500 Brookside	-	-	-	5,000	5,000
01-40-470-501691	Maintenance & Repair- Buildings (General)	17,265	60,000	18,800	80,000	20,000
01-40-470-510001	Auto/Fuel	135,666	150,000	115,100	160,000	10,000
01-40-470-510002	CIP Related Fuel	-	(10,000)	-	(10,000)	-
01-40-470-520011	Maintenance & Repair-Safety Equipment	8,137	18,000	6,700	18,000	-
01-40-470-520031	Maintenance & Repair-General Equipment	32,696	75,000	53,900	60,000	(15,000)
01-40-470-520041	Maintenance & Repair-Fleet	90,078	90,000	55,600	80,000	(10,000)
01-40-470-520051	Maintenance & Repair-Paving	38,199	95,000	111,500	120,000	25,000
01-40-470-520053	Maintenance & Repair-Paving (City of Beaumont)	370,522	500,000	382,700	400,000	(100,000)
01-40-470-530001	Minor Capital Acquisitions	-	10,000	9,500	-	(10,000)
01-40-470-540030	Landscape Maintenance	66,472	80,000	55,400	82,000	2,000
01-40-470-540052	Encroachment Permits	336	40,000	13,300	40,000	-

Maintenance and General Plant (continued)		2022 ACTUAL	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE *(Proposed less Adopted-Amended)*
01-40-470-540072	Recharge Facility, Canyon & Pond Maintenance	28,719	148,300	112,300	185,000	36,700
01-50-510-500112	Stipend-Association Mtg Attend	525	1,000	600	1,000	-
01-50-510-502001	Rents/Leases	1,569	29,500	29,400	35,000	5,500
01-50-510-510031	Small Tools, Parts & Maintenance	907	1,000	1,100	1,000	-
01-50-510-540066	Property Damage & Theft	23,607	27,000	9,600	27,000	-
01-50-510-550040	General Supplies	11,802	17,000	17,200	18,000	1,000
01-50-510-550060	Public Education/Community Outreach	112,872	12,500	29,900	12,500	-
01-50-510-550072	Miscellaneous Operating Expenses	13,771	1,000	-	1,000	-
01-50-510-550074	Disaster Preparedness Ongoing Expenses	6,410	11,000	30,600	11,000	-
		$ 1,193,799	$ 1,751,200	$ 1,391,900	$ 1,906,200	$ 155,000



Budget Detail



REVENUE

		2022 ADOPTED	2022 ACTUAL	2023 ADOPTED	2023 ADDITIONS	2023 DELETIONS	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE *(Proposed less Adopted-Amended)*
OPERATING REVENUE										
Water Sales										
01-50-510-410100	Sales	$ 6,367,000	$ 5,911,500	$ 6,510,500	$ -	$ -	$ 6,510,500	$ 5,648,100	$ 6,072,000	$ (438,500)
01-50-510-410111	Drought Surcharges	-	-	-	-	-	-	-	-	-
01-50-510-410151	Agricultural Irrigation Sales	29,000	24,800	20,000	-	-	20,000	24,800	27,000	7,000
01-50-510-410171	Construction Sales	203,000	166,500	201,000	-	-	201,000	86,800	93,500	(107,500)
01-50-510-413011	Fixed Meter Charges	4,243,000	4,796,600	4,958,500	-	-	4,958,500	5,222,300	5,630,500	672,000
		$ 10,842,000	$ 10,899,400	$ 11,690,000	$ -	$ -	$ 11,690,000	$ 10,982,000	$ 11,823,000	$ 133,000
Development and Installation Charges										
01-50-510-413021	Meter Fees	$ 300,000	$ 796,600	$ 300,000	$ -	$ -	$ 300,000	$ 624,900	$ 300,000	$ -
01-50-510-419011	Development Income	226,000	356,700	226,000	-	-	226,000	305,700	226,000	-
01-50-510-419012	Development Income - GIS	308,000	-	308,000	-	-	308,000	14,000	308,000	-
		$ 834,000	$ 1,153,300	$ 834,000	$ -	$ -	$ 834,000	$ 944,600	$ 834,000	$ -
Water Importation Surcharge										
01-50-510-415001	SGPWA Importation Charges	$ 4,349,000	$ 3,994,800	$ 4,072,500	$ -	$ -	$ 4,072,500	$ 3,570,600	$ 3,783,000	$ (289,500)
Water Pumping Energy Surcharge										
01-50-510-415011	SCE Power Charges	$ 2,467,000	$ 2,331,200	$ 2,227,500	$ -	$ -	$ 2,227,500	$ 2,082,800	$ 2,207,000	$ (20,500)
Other Charges for Service										
01-50-510-413001	Backflow Administration Charges	$ 51,000	$ 51,500	$ 64,000	$ -	$ -	$ 64,000	$ 59,800	$ 69,500	$ 5,500
01-50-510-417001	2nd Notice Charges	61,000	60,600	49,000	-	-	49,000	81,000	82,000	33,000
01-50-510-417011	3rd Notice Charges	14,000	32,000	63,000	-	-	63,000	113,500	104,500	41,500
01-50-510-417021	Account Reinstatement Fees	10,000	50,900	50,000	-	-	50,000	38,500	39,000	(11,000)
01-50-510-417031	Lien Processing Fees	2,000	5,100	8,000	-	-	8,000	10,300	12,000	4,000
01-50-510-417041	Credit Check Processing Fees	11,000	11,100	23,000	-	-	23,000	18,200	18,500	(4,500)
01-50-510-417051	Return Check Fees	3,000	4,700	5,000	-	-	5,000	5,600	5,500	500
01-50-510-417061	Customer Damages/Upgrade Charges	22,000	24,000	22,000	-	-	22,000	78,200	22,500	500
01-50-510-417071	After-Hours Call Out Charges	1,000	1,200	4,000	-	-	4,000	3,000	3,000	(1,000)
01-50-510-417081	Bench Test Fees (Credits)	-	100	-	-	-	-	400	500	500
01-50-510-417091	Credit Card Processing Fees	51,000	62,900	93,000	-	-	93,000	113,300	125,000	32,000
01-50-510-419001	Rebates/Reimbursements	-	13,700	-	-	-	-	-	-	-
01-50-510-419021	Recharge Income	-	-	-	-	-	-	-	-	-
01-50-510-419031	Well Maintenance Reimbursemnt	8,000	313,300	85,000	-	-	85,000	274,300	162,000	77,000
01-50-510-419041	Gain (Loss) - Asset Disposal	-	-	-	-	-	-	-	-	-
01-50-510-419061	Miscellaneous Income	1,000	49,600	1,000	-	-	1,000	24,800	1,000	-
		$ 235,000	$ 680,700	$ 467,000	$ -	$ -	$ 467,000	$ 820,900	$ 645,000	$ 178,000
	Total Operating Revenues	$ 18,727,000	$ 19,059,400	$ 19,291,000	$ -	$ -	$ 19,291,000	$ 18,400,900	$ 19,292,000	$ 1,000
NON-OPERATING REVENUE										
Property Maintenance Fees										
01-50-510-471001	Maintenance Fees - 12303 Oak Glen Rd	$ 9,000	$ 9,300	$ 10,000	$ -	$ -	$ 10,000	$ 4,300	$ -	$ (10,000)
01-50-510-471011	Maintenance Fees - 13695 Oak Glen Rd	6,000	5,900	7,000	-	-	7,000	6,900	8,000	1,000
01-50-510-471021	Maintenance Fees - 13697 Oak Glen Rd	7,000	6,600	8,000	-	-	8,000	7,800	9,000	1,000
01-50-510-471031	Maintenance Fees - 9781 Avenida Miravilla	5,000	5,500	6,000	-	-	6,000	6,400	7,000	1,000

Revenues: Budget Detail from 2022 Adopted to 2024 Proposed

		2022 ADOPTED	2022 ACTUAL	2023 ADOPTED	2023 ADDITIONS	2023 DELETIONS	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE *(Proposed less Adopted-Amended)*
Property Maintenance Fees (continued)										
01-50-510-471101	Utilities - 12303 Oak Glen Rd	$ 5,000	$ 4,100	$ 5,000	$ -	$ -	$ 5,000	$ 1,600	$ -	$ (5,000)
01-50-510-471111	Utilities - 13695 Oak Glen Rd	4,000	4,800	5,000	-	-	5,000	4,800	6,000	1,000
01-50-510-471121	Utilities - 13697 Oak Glen Rd	6,000	5,000	5,000	-	-	5,000	6,400	7,000	2,000
01-50-510-471131	Utilities - 9781 Avenida Miravilla	4,000	4,300	4,000	-	-	4,000	4,400	5,000	1,000
		$ 46,000	$ 45,500	$ 50,000	$ -	$ -	$ 50,000	$ 42,600	$ 42,000	$ (8,000)
Facilities Charges										
01-50-510-481001	Capacity Charges-Wells	$ 1,210,000	$ 1,515,500	$ 279,000	$ -	$ -	$ 279,000	$ 403,200	$ 388,000	$ 109,000
01-50-510-481006	Capacity Charges-Water Rights (SWP)	766,000	367,300	177,000	-	-	177,000	24,800	245,000	68,000
01-50-510-481012	Capacity Charges-Water Treatment Plant	576,000	721,000	133,000	-	-	133,000	191,800	185,000	52,000
01-50-510-481018	Capacity Charges-Local Water Resources	304,000	145,400	70,000	-	-	70,000	9,800	97,000	27,000
01-50-510-481024	Capacity Charges-Recycled Water Facilities	877,000	1,141,500	202,000	-	-	202,000	325,500	281,000	79,000
01-50-510-481030	Capacity Charges-Transmission (16")	980,000	1,227,400	226,000	-	-	226,000	326,500	314,000	88,000
01-50-510-481036	Capacity Charges-Storage	1,255,000	1,571,900	289,000	-	-	289,000	418,200	402,000	113,000
01-50-510-481042	Capacity Charges-Booster	87,000	108,800	20,000	-	-	20,000	28,900	28,000	8,000
01-50-510-481048	Capacity Charges-Pressure Reducing Stations	45,000	55,600	11,000	-	-	11,000	14,800	15,000	4,000
01-50-510-481054	Capacity Charges-Miscellaneous Projects	39,000	48,500	9,000	-	-	9,000	12,900	13,000	4,000
01-50-510-481060	Capacity Charges-Financing Costs	191,000	240,100	44,000	-	-	44,000	63,600	61,000	17,000
01-50-510-485001	Front Footage Fees	24,000	38,400	24,000	-	-	24,000	49,000	24,000	-
01-50-510-419042	Asset Disposal Account	-	-	-	-	-	-	(2,900)	-	-
01-50-510-419043	Fixed Asset Inv (Treated as contributed capital)	-	-	-	-	-	-	-	-	-
		$ 6,354,000	$ 7,181,400	$ 1,484,000	$ -	$ -	$ 1,484,000	$ 1,866,100	$ 2,053,000	$ 569,000
Interest Earned										
01-50-510-490001	Interest Income - Bonita Vista	$ 1,000	$ 300	$ 1,000	$ -	$ -	$ 1,000	$ 300	$ 1,000	$ -
01-50-510-490011	Interest Income - Fairway Canyon	281,000	275,900	252,000	-	-	252,000	250,800	223,500	(28,500)
01-50-510-490021	Interest Income - General	126,000	794,800	231,000	-	-	231,000	1,664,300	1,249,000	1,018,000
01-50-510-490051	Net Amort/Accret on Investment	-	-	-	-	-	-	370,000	278,000	278,000
		$ 408,000	$ 1,071,000	$ 484,000	$ -	$ -	$ 484,000	$ 2,285,400	$ 1,751,500	$ 1,267,500
Grant Revenue										
01-50-510-419051	Grant Revenue	$ 640,000	$ 433,400	$ 784,000	$ -	$ -	$ 784,000	$ 151,600	$ 397,000	$ (387,000)
	Total Non-Operating Revenues	$ 7,448,000	$ 8,731,300	$ 2,802,000	$ -	$ -	$ 2,802,000	$ 4,345,700	$ 4,243,500	$ 1,441,500
	Total Revenues	**$ 26,175,000**	**$ 27,790,700**	**$ 22,093,000**	**$ -**	**$ -**	**$ 22,093,000**	**$ 22,746,600**	**$ 23,535,500**	**$ 1,442,500**

EXPENSES

		2022 ADOPTED	2022 ACTUAL	2023 ADOPTED	2023 ADDITIONS	2023 DELETIONS	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE *(Proposed less Adopted-Amended)*
BOARD OF DIRECTORS										
01-10-110-500101	Board of Directors Fees	$ 86,800	$ 85,540	$ 95,500	$ -	$ -	$ 95,500	$ 80,700	$ 124,500	$ 29,000
01-10-110-500115	Social Security	5,500	5,303	6,000	-	-	6,000	5,000	8,000	2,000
01-10-110-500120	Medicare	2,200	1,240	1,500	-	-	1,500	1,200	2,000	500
01-10-110-500125	Health Insurance	67,200	46,789	75,500	-	-	75,500	46,600	81,500	6,000
01-10-110-500140	Life Insurance	1,200	132	2,000	-	-	2,000	100	2,500	500
01-10-110-500143	EAP Program	1,100	93	500	-	-	500	100	500	-
01-10-110-500145	Workers' Compensation	1,000	485	1,000	-	-	1,000	500	1,000	-
01-10-110-500175	Training/Education/Mtgs/Travel	21,000	15,536	26,500	-	-	26,500	26,300	47,000	20,500
01-10-110-550012	Election Expenses	6,000	6	87,000	-	-	87,000	3,600	12,000	(75,000)
01-10-110-550043	Supplies-Other	1,000	349	1,000	-	-	1,000	100	1,000	-
01-10-110-550051	Advertising/Legal Notices	4,000	3,049	2,500	-	-	2,500	100	2,500	-
		$ 197,000	$ 158,524	$ 299,000	$ -	$ -	$ 299,000	$ 164,300	$ 282,500	$ (16,500)
ENGINEERING										
01-20-210-500105	Labor	$ 525,500	$ 409,465	$ 582,000	$ -	$ (5,950)	$ 576,050	$ 384,700	$ 516,000	$ (60,050)
01-20-210-500114	Incentive Pay	-	-	6,000	-	-	6,000	-	2,500	(3,500)
01-20-210-500115	Social Security	40,000	25,554	43,000	-	-	43,000	25,600	39,000	(4,000)
01-20-210-500120	Medicare	10,000	6,418	10,500	-	-	10,500	6,000	9,500	(1,000)
01-20-210-500125	Health Insurance	101,000	66,079	101,000	-	-	101,000	69,200	89,500	(11,500)
01-20-210-500140	Life Insurance	2,000	591	1,000	-	-	1,000	600	1,000	-
01-20-210-500143	EAP Program	1,000	93	500	-	-	500	100	500	-
01-20-210-500145	Workers' Compensation	5,000	3,020	5,500	-	-	5,500	3,100	5,000	(500)
01-20-210-500150	Unemployment Insurance	20,000	-	8,500	-	-	8,500	-	7,500	(1,000)
01-20-210-500155	Retirement/CalPERS	90,000	55,638	80,500	-	-	80,500	51,100	54,500	(26,000)
01-20-210-500165	Uniforms & Employee Benefits	1,000	-	500	-	-	500	-	500	-
01-20-210-500175	Training/Education/Mtgs/Travel	6,000	1,594	8,000	-	-	8,000	2,400	8,000	-
01-20-210-500180	Accrued Sick Leave Expense	29,000	1,515	31,000	-	-	31,000	7,200	30,000	(1,000)
01-20-210-500185	Accrued Vacation Leave Expense	23,000	19,764	28,500	-	-	28,500	11,600	25,000	(3,500)
01-20-210-500187	Accrual Leave Payments	16,000	11,916	42,000	-	-	42,000	21,500	18,500	(23,500)
01-20-210-500190	Temporary Labor	41,500	33,129	-	5,950	-	5,950	29,600	45,000	39,050
01-20-210-500195	CIP Related Labor	(225,000)	(94,386)	(225,000)	-	-	(225,000)	(34,800)	(225,000)	-
01-20-210-550029	Administrative Expenses	-	-	5,000	-	-	5,000	4,400	5,000	-
01-20-210-550046	Office Equipment	-	-	6,000	-	-	6,000	400	6,000	-
01-20-210-550030	Membership Dues	2,000	588	2,000	-	-	2,000	300	2,000	-
01-20-210-550051	Advertising/Legal Notices	10,000	1,171	5,000	-	-	5,000	1,700	5,000	-
		$ 698,000	$ 542,151	$ 741,500	$ 5,950	$ (5,950)	$ 741,500	$ 584,700	$ 645,000	$ (96,500)
DEVELOPMENT SERVICES										
01-20-220-500105	Labor	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 73,000	$ 73,000
01-20-220-500114	Incentive Pay	-	-	-	-	-	-	-	-	-
01-20-220-500115	Social Security	-	-	-	-	-	-	-	5,500	5,500
01-20-220-500120	Medicare	-	-	-	-	-	-	-	1,500	1,500
01-20-220-500125	Health Insurance	-	-	-	-	-	-	-	19,000	19,000
01-20-220-500140	Life Insurance	-	-	-	-	-	-	-	500	500
01-20-220-500143	EAP Program	-	-	-	-	-	-	-	500	500

DEVELOPMENT SERVICES (continued)		2022 ADOPTED	2022 ACTUAL	2023 ADOPTED	2023 ADDITIONS	2023 DELETIONS	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE *(Proposed less Adopted-Amended)*
01-20-220-500145	Workers' Compensation	-	-	-	-	-	-	-	1,000	1,000
01-20-220-500150	Unemployment Insurance	-	-	-	-	-	-	-	1,500	1,500
01-20-220-500155	Retirement/CalPERS	-	-	-	-	-	-	-	6,500	6,500
01-20-220-500180	Accrued Sick Leave Expense	-	-	-	-	-	-	-	4,500	4,500
01-20-220-500185	Accrued Vacation Leave Expense	-	-	-	-	-	-	-	5,000	5,000
01-20-220-500187	Accrual Leave Payments	-	-	-	-	-	-	-	-	-
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 118,500	$ 118,500
PROFESSIONAL SERVICES										
01-20-210-540012	Development Reimbursable Engineering	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-20-210-540014	Development Reimbursable GIS	75,000	40,760	50,000	-	-	50,000	24,900	50,000	-
01-20-210-540018	Grant & Loan Procurement	-	-	-	-	-	-	-	-	-
01-20-210-540048	Permits, Fees & Licensing	3,000	-	3,000	-	-	3,000	-	3,000	-
01-20-210-580031	Outside Engineering	57,150	13,950	60,000	-	-	60,000	62,300	120,000	60,000
01-20-210-580032	CIP Related Outside Engineering	(42,000)	-	(42,000)	-	-	(42,000)	-	-	42,000
01-30-310-580001	Accounting and Audit	31,500	29,925	46,500	5,800	(5,000)	47,300	45,300	46,000	(1,300)
01-30-310-550061	Media Outreach	-	-	25,500	-	-	25,500	4,800	10,000	(15,500)
01-30-310-580011	General Legal	107,000	66,610	112,000	-	(12,500)	99,500	62,800	79,000	(20,500)
01-30-310-580036	Other Professional Services	275,200	92,364	175,500	30,455	(10,500)	195,455	172,000	341,000	145,545
01-50-510-550096	Beaumont Basin Watermaster	52,500	43,261	85,000	-	-	85,000	73,800	127,000	42,000
01-50-510-550097	SAWPA Basin Monitoring Program	24,300	23,933	31,500	-	-	31,500	25,300	30,000	(1,500)
		$ 583,650	$ 310,803	$ 547,000	$ 36,255	$ (28,000)	$ 555,255	$ 471,200	$ 806,000	$ 250,745
FINANCE AND ADMINISTRATIVE SERVICES										
01-30-310-500105	Labor	$ 1,217,000	$ 1,121,740	$ 1,353,500	$ -	$ -	$ 1,353,500	$ 1,183,200	$ 1,055,000	$ (298,500)
01-30-310-500109	FSLA Overtime	-	-	-	-	-	-	-	500	500
01-30-310-500110	Overtime	15,000	8,833	11,000	-	-	11,000	11,400	3,000	(8,000)
01-30-310-500111	Double Time	3,000	2,983	2,500	-	-	2,500	1,400	2,500	-
01-30-310-500114	Incentive Pay	-	-	18,000	-	(500)	17,500	300	4,000	(13,500)
01-30-310-500115	Social Security	92,000	69,672	102,500	-	-	102,500	79,500	82,500	(20,000)
01-30-310-500120	Medicare	22,000	17,984	24,000	-	-	24,000	18,900	19,500	(4,500)
01-30-310-500125	Health Insurance	347,000	225,305	333,000	-	-	333,000	250,200	216,500	(116,500)
01-30-310-500130	CalPERS Health Administration Costs	3,000	2,328	2,500	500	-	3,000	2,900	3,000	-
01-30-310-500140	Life Insurance	4,000	1,734	2,500	-	-	2,500	2,000	2,000	(500)
01-30-310-500143	EAP Program	2,000	254	1,000	-	-	1,000	300	500	(500)
01-30-310-500145	Workers' Compensation	10,000	7,236	11,000	-	-	11,000	8,300	9,000	(2,000)
01-30-310-500150	Unemployment Insurance	42,000	-	20,000	-	-	20,000	300	15,500	(4,500)
01-30-310-500155	Retirement/CalPERS	244,000	213,313	255,500	-	-	255,500	233,000	222,000	(33,500)
01-30-310-500161	Estimated Current Year OPEB Expense	213,000	145,022	215,000	-	-	215,000	-	104,000	(111,000)
01-30-310-500165	Uniforms & Employee Benefits	1,000	614	1,000	-	-	1,000	1,100	1,000	-
01-30-310-500175	Training/Education/Mtgs/Travel	31,000	22,646	40,500	-	-	40,500	28,800	37,000	(3,500)
01-30-310-500180	Accrued Sick Leave Expense	63,000	52,388	71,500	-	-	71,500	33,300	60,000	(11,500)
01-30-310-500185	Accrued Vacation Leave Expense	89,000	39,037	106,500	-	-	106,500	44,500	98,000	(8,500)
01-30-310-500187	Accrual Leave Payments	93,000	60,422	111,500	-	-	111,500	73,200	101,500	(10,000)
01-30-310-500190	Temporary Labor	35,000	688	17,000	-	-	17,000	11,500	-	(17,000)
01-30-310-500195	CIP Related Labor	(16,000)	(31,811)	(16,000)	-	-	(16,000)	-	(8,000)	8,000
01-30-310-550001	Bank/Financial Service Fees	7,000	1,492	12,000	-	-	12,000	3,000	4,000	(8,000)
01-30-310-550006	Cashiering Shortages/Overages	-	-	-	-	-	-	-	-	-
01-30-310-550008	Transaction/Return Fees	-	-	-	-	-	-	-	-	-
01-30-310-550010	Transaction/Credit Card Fees	-	-	-	-	-	-	-	-	-
01-30-310-550014	Credit Check Fees	-	-	-	-	-	-	-	-	-
01-30-310-550030	Membership Dues	40,000	38,012	42,000	-	-	42,000	39,700	43,000	1,000

FINANCE AND ADMINISTRATIVE SERVICES (continued)		2022 ADOPTED	2022 ACTUAL	2023 ADOPTED	2023 ADDITIONS	2023 DELETIONS	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE *(Proposed less Adopted-Amended)*
01-30-310-550036	Notary & Lien Fees	-	-	-	-	-	-	-	-	-
01-30-310-550042	Office Supplies	12,000	10,908	11,000	1,000	-	12,000	11,000	11,000	(1,000)
01-30-310-550046	Office Equipment	7,075	5,563	5,500	-	-	5,500	3,200	5,500	-
01-30-310-550048	Postage	36,000	12,626	58,000	-	(1,000)	57,000	9,200	60,000	3,000
01-30-310-550050	Utility Billing Service	-	-	-	-	-	-	-	-	-
01-30-310-550051	Advertising/Legal Notices	7,000	4,580	3,500	-	-	3,500	3,500	5,000	1,500
01-30-310-550054	Property, Auto & General Liability Insurance	145,000	144,045	165,000	10,000	-	175,000	177,400	170,000	(5,000)
01-30-310-550066	Subscriptions	-	-	-	-	-	-	-	500	500
01-30-310-550072	Miscellaneous Operating Expenses	3,000	2,595	500	-	-	500	2,700	500	-
01-30-310-550078	Bad Debt Expense	25,000	-	25,000	-	-	25,000	-	25,000	-
01-30-310-560000	GASB 68 Pension Expense	283,000	210,204	222,000	-	-	222,000	210,200	215,000	(7,000)
		$ 3,075,075	$ 2,390,413	$ 3,228,500	$ 11,500	$ (1,500)	$ 3,238,500	$ 2,444,000	$ 2,568,500	$ (670,000)
DEPRECIATION										
01-30-310-550084	Depreciation	$ 3,000,000	$ 3,149,020	$ 3,025,000	$ -	$ -	$ 3,025,000	$ 3,244,800	$ 3,417,000	$ 392,000
HUMAN RESOURCES AND RISK MANAGEMENT										
01-30-320-500105	Labor	$ 75,400	$ 76,960	$ 92,500	$ -	$ (30,700)	$ 61,800	$ 32,400	$ 101,000	$ 39,200
01-30-320-500110	Overtime	1,500	1,039	-	-	-	-	-	-	-
01-30-320-500111	Double Time	1,600	554	-	-	-	-	-	-	-
01-30-320-500114	Incentive Pay	-	-	1,500	-	(1,000)	500	-	1,000	500
01-30-320-500115	Social Security	6,000	5,318	6,500	-	(1,200)	5,300	2,800	7,000	1,700
01-30-320-500120	Medicare	$ 2,000	$ 1,244	$ 1,500	$ -	$ -	$ 1,500	$ 700	$ 2,000	$ 500
01-30-320-500125	Health Insurance	17,800	16,322	25,500	-	(6,500)	19,000	10,600	27,500	8,500
01-30-320-500140	Life Insurance	1,000	123	500	-	-	500	100	500	-
01-30-320-500143	EAP Program	1,000	19	500	-	-	500	-	500	-
01-30-320-500145	Workers' Compensation	1,000	490	1,000	-	-	1,000	200	1,000	-
01-30-320-500150	Unemployment Insurance	3,000	-	1,500	-	-	1,500	-	1,500	-
01-30-320-500155	Retirement/CalPERS	9,200	9,405	9,500	-	(1,700)	7,800	5,400	9,000	1,200
01-30-320-500165	Uniforms & Employee Benefits	200	48	200	-	-	200	-	100	(100)
01-30-320-500175	Training/Education/Mtgs/Travel	13,000	6,738	7,500	-	(2,000)	5,500	5,300	7,000	1,500
01-30-320-500176	District Professional Development	41,000	7,588	20,000	-	-	20,000	200	26,000	6,000
01-30-320-500177	General Safety Training & Supplies	31,000	15,207	32,000	-	-	32,000	13,900	27,000	(5,000)
01-30-320-500180	Accrued Sick Leave Expense	5,000	5,324	5,500	-	(3,800)	1,700	1,900	6,000	4,300
01-30-320-500185	Accrued Vacation Leave Expense	5,500	5,250	5,000	-	(2,400)	2,600	3,600	5,500	2,900
01-30-320-500187	Accrual Leave Payments	2,000	-	-	5,900	-	5,900	5,900	-	(5,900)
01-30-320-500190	Temporary Labor	-	-	5,000	-	-	5,000	-	-	(5,000)
01-30-320-550024	Employment Testing	5,000	1,120	6,000	-	-	6,000	1,500	4,500	(1,500)
01-30-320-550025	Employee Retention	5,000	2,520	5,500	-	-	5,500	1,900	6,000	500
01-30-320-550026	Recruitment Expense	13,000	2,225	11,000	-	-	11,000	1,000	12,500	1,500
01-30-320-550028	District Certification	4,000	2,506	6,000	-	-	6,000	3,500	6,000	-
01-30-320-550030	Membership Dues	3,000	2,253	2,500	-	-	2,500	2,000	2,000	(500)
01-30-320-550042	Office Supplies	3,000	1,331	3,000	-	-	3,000	800	2,000	(1,000)
01-30-320-550051	Advertising/Legal Notices	4,000	1,093	4,000	-	-	4,000	900	2,000	(2,000)
01-30-320-580036	Other Professional Services	63,500	21,766	26,000	43,400	-	69,400	40,400	11,000	(58,400)
		$ 317,700	$ 186,444	$ 279,700	$ 49,300	$ (49,300)	$ 279,700	$ 135,000	$ 268,600	$ (11,100)
CUSTOMER SERVICE										
01-30-330-500105	Labor	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 327,500	$ 327,500
01-30-330-500109	FSLA Overtime	-	-	-	-	-	-	-	500	500
01-30-330-500110	Overtime	-	-	-	-	-	-	-	8,000	8,000
01-30-330-500111	Double Time	-	-	-	-	-	-	-	1,000	1,000

Expenses: Budget Detail from 2022 Adopted to 2024 Proposed

		2022 ADOPTED	2022 ACTUAL	2023 ADOPTED	2023 ADDITIONS	2023 DELETIONS	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE *(Proposed less Adopted-Amended)*
CUSTOMER SERVICE (continued)										
01-30-330-500114	Incentive Pay	-	-	-	-	-	-	-	3,000	3,000
01-30-330-500115	Social Security	-	-	-	-	-	-	-	24,500	24,500
01-30-330-500120	Medicare	-	-	-	-	-	-	-	6,000	6,000
01-30-330-500125	Health Insurance	-	-	-	-	-	-	-	135,500	135,500
01-30-330-500140	Life Insurance	-	-	-	-	-	-	-	1,000	1,000
01-30-330-500143	EAP Program	-	-	-	-	-	-	-	500	500
01-30-330-500145	Workers' Compensation	-	-	-	-	-	-	-	3,000	3,000
01-30-330-500150	Unemployment Insurance	-	-	-	-	-	-	-	5,000	5,000
01-30-330-500155	Retirement/CalPERS	-	-	-	-	-	-	-	37,500	37,500
01-30-330-500165	Uniforms & Employee Benefits	-	-	-	-	-	-	-	500	500
01-30-330-500175	Training/Education/Mtgs/Travel	-	-	-	-	-	-	-	8,500	8,500
01-30-330-500180	Accrued Sick Leave Expense	-	-	-	-	-	-	-	15,500	15,500
01-30-330-500185	Accrued Vacation Leave Expense	-	-	-	-	-	-	-	21,000	21,000
01-30-330-500187	Accrual Leave Payments	-	-	-	-	-	-	-	20,500	20,500
01-30-330-500190	Temporary Labor	-	-	-	-	-	-	-	14,500	14,500
01-30-330-500195	CIP Related Labor	-	-	-	-	-	-	-	-	-
01-30-330-550006	Cashiering Shortages/Overages	100	6	100	-	-	100	-	100	-
01-30-330-550008	Transaction/Return Fees	3,000	1,183	3,000	-	-	3,000	1,000	1,500	(1,500)
01-30-330-550010	Transaction/Credit Card Fees	102,000	102,656	90,000	17,500	(5,800)	101,700	131,200	125,000	23,300
01-30-330-550014	Credit Check Fees	7,000	6,578	7,000	500	-	7,500	6,100	6,500	(1,000)
01-30-330-550030	Membership Dues	-	-	-	-	-	-	-	1,500	1,500
01-30-330-550036	Notary & Lien Fees	3,000	2,078	3,000	-	-	3,000	2,000	2,500	(500)
01-30-330-550050	Utility Billing Service	86,500	86,225	90,000	-	-	90,000	90,200	90,000	-
01-30-330-550051	Advertising/Legal Notices	-	-	-	-	-	-	-	-	-
		$ 201,600	$ 198,726	$ 193,100	$ 18,000	$ (5,800)	$ 205,300	$ 230,500	$ 860,600	$ 655,300
INFORMATION TECHNOLOGY										
01-35-315-500105	Labor	$ 152,000	$ 152,621	$ 163,000	$ -	$ -	$ 163,000	$ 154,800	$ 169,000	$ 6,000
01-35-315-500114	Incentive Pay	-	-	1,500	-	-	1,500	-	1,000	(500)
01-35-315-500115	Social Security	12,000	9,141	13,000	-	-	13,000	11,200	14,000	1,000
01-35-315-500120	Medicare	3,000	2,386	3,500	-	-	3,500	2,600	3,500	-
01-35-315-500125	Health Insurance	26,000	24,332	25,500	-	-	25,500	23,000	27,500	2,000
01-35-315-500140	Life Insurance	1,000	230	500	-	-	500	200	500	-
01-35-315-500143	EAP Program	1,000	19	500	-	-	500	-	500	-
01-35-315-500145	Workers' Compensation	2,000	885	1,500	-	-	1,500	1,000	1,500	-
01-35-315-500150	Unemployment Insurance	6,000	-	2,500	-	-	2,500	-	2,500	-
01-35-315-500165	Uniforms & Employee Benefits	-	-	-	-	-	-	-	-	-
01-35-315-500155	Retirement/CalPERS	18,000	17,246	20,000	-	-	20,000	17,500	15,000	(5,000)
01-35-315-500175	Training/Education/Mtgs/Travel	5,000	4,597	5,000	-	-	5,000	2,300	5,000	-
01-35-315-500180	Accrued Sick Leave Expense	9,000	(609)	9,500	-	-	9,500	-	10,000	500
01-35-315-500185	Accrued Vacation Leave Expense	16,000	3,879	18,000	-	-	18,000	-	18,500	500
01-35-315-500187	Accrual Leave Payments	15,000	9,954	18,500	-	-	18,500	19,100	20,500	2,000
01-35-315-500190	Temporary Labor	-	-	-	-	-	-	-	-	-
01-35-315-500195	CIP Related Labor	(33,000)	-	(33,000)	-	-	(33,000)	-	(33,000)	-
01-35-315-501511	Telephone/Internet Service	56,000	62,042	53,000	10,000	-	63,000	72,200	73,000	10,000
01-35-315-501521	Building Alarms and Security	10,000	9,466	17,500	10,000	-	27,500	14,900	34,000	6,500
01-35-315-540014	GIS Maintenance and Updates	10,000	2,400	10,000	-	-	10,000	1,400	10,000	-
01-35-315-550030	Membership Dues	3,000	1,839	3,000	-	-	3,000	2,100	3,000	-
01-35-315-550044	Printing/Toner & Maintenance	28,000	20,878	28,000	-	-	28,000	21,200	30,000	2,000

		2022 ADOPTED	2022 ACTUAL	2023 ADOPTED	2023 ADDITIONS	2023 DELETIONS	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE *(Proposed less Adopted-Amended)*
INFORMATION TECHNOLOGY (continued)										
01-35-315-550051	Advertising/Legal Notices	-	-	-	-	-	-	-	-	-
01-35-315-550058	Cyber Security Liability Insurance	-	-	7,000	-	-	7,000	5,300	7,500	500
01-35-315-580016	Computer Hardware	30,000	19,466	30,000	-	-	30,000	14,200	30,000	-
01-35-315-580021	IT/Software Support	$ 8,000	$ 8,000	$ 8,000	$ -	$ -	$ 8,000	$ 8,000	$ 8,000	$ -
01-35-315-580026	License/Maintenance/Support	209,000	177,070	250,000	-	-	250,000	183,400	321,000	71,000
01-35-315-580027	AMR/AMI Annual Support	-	-	183,000	-	(20,000)	163,000	-	163,000	-
01-35-315-580028	Cybersecurity Software/Hardware	50,000	49,959	50,000	-	-	50,000	30,000	58,000	8,000
01-35-315-580030	Repair/Purchase Radio Comm Equip	6,500	-	10,000	-	-	10,000	9,900	10,000	-
		$ 643,500	$ 575,800	$ 899,000	$ 20,000	$ (20,000)	$ 899,000	$ 594,300	$ 1,003,500	$ 104,500
SOURCE OF SUPPLY										
01-40-410-500105	Labor	$ 448,900	$ 294,996	$ 509,000	$ -	$ -	$ 509,000	$ 342,200	$ 441,500	$ (67,500)
01-40-410-500109	FSLA Overtime	-	-	-	-	-	-	-	500	500
01-40-410-500110	Overtime	17,000	5,119	14,500	-	(7,000)	7,500	3,000	20,500	13,000
01-40-410-500111	Double Time	3,000	739	3,500	-	-	3,500	-	7,500	4,000
01-40-410-500113	Standby/On-Call	13,000	13,000	15,000	1,000	-	16,000	13,800	11,000	(5,000)
01-40-410-500114	Incentive Pay	-	-	7,500	-	-	7,500	1,700	3,000	(4,500)
01-40-410-500115	Social Security	34,000	22,446	38,500	-	-	38,500	25,700	35,500	(3,000)
01-40-410-500120	Medicare	8,000	5,250	9,500	-	-	9,500	6,000	8,500	(1,000)
01-40-410-500125	Health Insurance	151,000	94,459	138,500	-	-	138,500	104,300	135,500	(3,000)
01-40-410-500140	Life Insurance	2,000	489	1,000	-	-	1,000	600	1,000	-
01-40-410-500143	EAP Program	1,000	74	500	-	-	500	100	500	-
01-40-410-500145	Workers' Compensation	19,000	10,667	21,500	-	-	21,500	13,400	18,500	(3,000)
01-40-410-500150	Unemployment Insurance	26,000	-	31,500	-	-	31,500	-	31,000	(500)
01-40-410-500155	Retirement/CalPERS	105,000	85,513	113,500	-	-	113,500	99,000	140,500	27,000
01-40-410-500165	Uniforms & Employee Benefits	4,000	1,113	5,000	-	-	5,000	2,500	4,000	(1,000)
01-40-410-500175	Training/Education/Mtgs/Travel	6,000	3,396	6,000	-	-	6,000	1,200	4,500	(1,500)
01-40-410-500180	Accrued Sick Leave Expense	21,000	15,877	24,500	-	-	24,500	15,600	20,500	(4,000)
01-40-410-500185	Accrued Vacation Leave Expense	31,000	24,722	37,500	-	-	37,500	23,300	37,000	(500)
01-40-410-500187	Accrual Leave Payments	11,000	5,696	16,500	-	-	16,500	9,200	27,500	11,000
01-40-410-500195	CIP Related Labor	(20,000)	-	(20,000)	-	-	(20,000)	-	(20,000)	-
01-40-410-500501	State Project Water Purchases	4,349,000	708,624	4,389,000	2,793,000	-	7,182,000	5,733,500	4,469,000	(2,713,000)
01-40-410-500511	Ground Water Purchases	-	-	-	-	-	-	-	-	-
01-40-410-501101	Electricity - Wells	2,669,000	2,653,152	2,550,000	-	-	2,550,000	2,563,400	2,750,000	200,000
01-40-410-501201	Gas - Wells	1,000	179	1,000	-	-	1,000	300	1,000	-
01-40-410-510011	Treatment & Chemicals	150,000	137,984	160,000	-	-	160,000	134,800	170,000	10,000
01-40-410-510021	Lab Testing	133,500	132,823	100,000	-	-	100,000	86,300	80,000	(20,000)
01-40-410-510031	Small Tools, Parts & Maintenance	13,500	5,387	6,000	-	-	6,000	5,300	5,000	(1,000)
01-40-410-520021	Maintenance & Repair-Telemetry Equipment	5,000	3,883	5,000	-	-	5,000	1,000	5,000	-
01-40-410-520061	Maintenance & Repair-Pumping Equipment	229,400	67,912	180,000	21,202	-	201,202	89,100	200,000	(1,202)
01-40-410-530001	Minor Capital Acquisitions	-	-	-	-	-	-	-	-	-
01-40-410-540084	Regulations Mandates & Tariffs	123,000	122,000	145,000	-	-	145,000	119,700	150,000	5,000
01-40-410-550066	Subscriptions	3,000	1,129	1,500	-	-	1,500	1,300	1,500	-
		$ 8,557,300	$ 4,416,629	$ 8,511,000	$ 2,815,202	$ (7,000)	$ 11,319,202	$ 9,396,300	$ 8,760,000	$ (2,559,202)
CROSS-CONNECTION/NON-POTABLE WATER										
01-40-430-500105	Labor	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 103,500	$ 103,500
01-40-430-500109	FSLA Overtime	-	-	-	-	-	-	-	500	500
01-40-430-500110	Overtime	-	-	-	-	-	-	-	6,000	6,000
01-40-430-500111	Double Time	-	-	-	-	-	-	-	1,000	1,000
01-40-430-500113	Standby/On-Call	-	-	-	-	-	-	-	-	-

Expenses: Budget Detail from 2022 Adopted to 2024 Proposed

CROSS-CONNECTION/NON-POTABLE WATER (continued)		2022 ADOPTED	2022 ACTUAL	2023 ADOPTED	2023 ADDITIONS	2023 DELETIONS	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE (Proposed less Adopted-Amended)
01-40-430-500114	Incentive Pay	-	-	-	-	-	-	-	1,000	1,000
01-40-430-500115	Social Security	-	-	-	-	-	-	-	8,500	8,500
01-40-430-500120	Medicare	-	-	-	-	-	-	-	2,000	2,000
01-40-430-500125	Health Insurance	-	-	-	-	-	-	-	27,500	27,500
01-40-430-500140	Life Insurance	-	-	-	-	-	-	-	500	500
01-40-430-500143	EAP Program	-	-	-	-	-	-	-	500	500
01-40-430-500145	Workers' Compensation	-	-	-	-	-	-	-	4,500	4,500
01-40-430-500150	Unemployment Insurance	-	-	-	-	-	-	-	1,500	1,500
01-40-430-500155	Retirement/CalPERS	-	-	-	-	-	-	-	18,500	18,500
01-40-430-500165	Uniforms & Employee Benefits	-	-	-	-	-	-	-	1,000	1,000
01-40-430-500175	Training/Education/Mtgs/Travel	-	-	-	-	-	-	-	1,500	1,500
01-40-430-500180	Accrued Sick Leave Expense	-	-	-	-	-	-	-	5,000	5,000
01-40-430-500185	Accrued Vacation Leave Expense	-	-	-	-	-	-	-	7,500	7,500
01-40-430-500187	Accrual Leave Payments	-	-	-	-	-	-	-	7,000	7,000
01-40-430-500195	CIP Related Labor	-	-	-	-	-	-	-	-	-
01-40-430-510031	Small Tools, Parts & Maintenance	-	-	-	-	-	-	-	2,000	2,000
01-40-430-530001	Minor Capital Acquisitions	-	-	-	-	-	-	-	-	-
01-40-430-540001	Backflow Maintenance	5,000	1,769	5,000	5,000	-	10,000	1,600	13,000	3,000
01-40-430-550051	Advertisine/Legal Notices	-	-	-	-	-	-	-	500	500
01-40-430-550066	Subscriptions	-	-	-	-	-	-	-	2,000	2,000
		$ 5,000	$ 1,769	$ 5,000	$ 5,000	$ -	$ 10,000	$ 1,600	$ 215,000	$ 205,000
TRANSMISSION AND DISTRIBUTION										
01-40-440-500105	Labor	$ 1,044,000	$ 866,216	$ 1,250,000	$ -	$ -	$ 1,250,000	$ 878,500	$ 1,248,500	$ (1,500)
01-40-440-500109	FSLA Overtime	-	-	-	-	-	-	-	1,000	1,000
01-40-440-500110	Overtime	66,000	65,291	63,500	7,000	-	70,500	44,100	56,000	(14,500)
01-40-440-500111	Double Time	36,000	30,881	34,500	-	-	34,500	22,500	26,500	(8,000)
01-40-440-500113	Standby/On-Call	28,000	22,650	19,500	7,000	-	26,500	24,500	23,000	(3,500)
01-40-440-500114	Incentive Pay	-	-	16,000	-	-	16,000	-	7,000	(9,000)
01-40-440-500115	Social Security	$ 81,700	$ 67,770	$ 98,000	$ -	$ -	$ 98,000	$ 67,900	$ 99,000	$ 1,000
01-40-440-500120	Medicare	19,000	15,576	23,000	-	-	23,000	15,800	23,500	500
01-40-440-500125	Health Insurance	334,600	211,690	346,000	-	-	346,000	194,500	427,000	81,000
01-40-440-500140	Life Insurance	4,000	1,350	2,500	-	-	2,500	1,500	2,500	-
01-40-440-500143	EAP Program	2,000	256	1,000	-	-	1,000	300	1,000	-
01-40-440-500145	Workers' Compensation	35,000	25,163	42,500	-	-	42,500	28,800	42,500	-
01-40-440-500155	Retirement/CalPERS	216,000	179,335	237,500	-	-	237,500	184,100	225,500	(12,000)
01-40-440-500165	Uniforms & Employee Benefits	14,000	7,459	16,000	-	-	16,000	8,400	16,000	-
01-40-440-500175	Training/Education/Mtgs/Travel	5,000	2,276	5,000	-	-	5,000	7,000	22,000	17,000
01-40-440-500178	General Safety Supplies	15,000	14,813	11,000	-	-	11,000	12,800	13,000	2,000
01-40-440-500180	Accrued Sick Leave Expense	54,000	45,303	58,500	-	-	58,500	28,500	65,500	7,000
01-40-440-500185	Accrued Vacation Leave Expense	64,000	46,687	76,000	-	-	76,000	55,200	92,000	16,000
01-40-440-500187	Accrual Leave Payments	63,000	32,743	71,000	-	-	71,000	49,200	79,000	8,000
01-40-440-500190	Temporary Labor	131,000	-	31,000	-	(30,000)	1,000	-	-	(1,000)
01-40-440-500195	CIP Related Labor	(111,000)	(135,622)	(40,000)	-	-	(40,000)	(4,700)	(40,000)	-
01-40-440-510031	Small Tools, Parts & Maintenance	19,000	18,850	29,000	-	-	29,000	31,700	22,000	(7,000)
01-40-440-520071	Maintenance and Repair- Pipeline & Hydrants	62,500	59,969	107,000	-	-	107,000	67,300	145,000	38,000
01-40-440-520081	Maintenance and Repair- Hydraulic Valves	25,000	13,580	25,000	-	-	25,000	5,400	35,000	10,000
01-40-440-530001	Minor Capital Acquisitions	-	-	35,000	4,000	-	39,000	23,800	30,000	(9,000)
01-40-440-540001	Backflow Maintenance	-	-	-	-	-	-	-	-	-

TRANSMISSION AND DISTRIBUTION (continued)		2022 ADOPTED	2022 ACTUAL	2023 ADOPTED	2023 ADDITIONS	2023 DELETIONS	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE *(Proposed less Adopted-Amended)*
01-40-440-540024	Inventory Adjustments	38,500	10,680	47,000	-	-	47,000	9,600	64,000	17,000
01-40-440-540036	Line Locates	4,000	3,247	4,000	-	-	4,000	3,200	4,000	-
01-40-440-540042	Meters Maintenance & Services	101,000	89,765	125,000	-	-	125,000	110,400	170,000	45,000
01-40-440-540078	Reservoirs Maintenance	83,500	26,178	52,000	-	-	52,000	2,800	52,000	-
01-40-440-550051	Advertising/Legal Notices	5,000	2,119	5,000	-	-	5,000	300	5,000	-
		$ 2,439,800	$ 1,724,224	$ 2,791,500	$ 18,000	$ (30,000)	$ 2,779,500	$ 1,873,400	$ 2,957,500	$ 178,000
INSPECTIONS										
01-40-450-500105	Labor	$ 70,000	$ 65,181	$ 38,000	$ -	$ -	$ 38,000	$ 43,700	$ 71,000	$ 33,000
01-40-450-500110	Overtime	28,000	26,241	5,500	5,000	-	10,500	14,100	12,000	1,500
01-40-450-500111	Double Time	2,000	330	2,500	-	-	2,500	1,200	4,500	2,000
01-40-450-500113	Standby/On-Call	-	-	3,000	-	-	3,000	-	3,000	-
01-40-450-500115	Social Security	6,300	5,697	3,000	-	-	3,000	3,700	6,000	3,000
01-40-450-500120	Medicare	2,000	1,332	1,000	-	-	1,000	900	1,500	500
01-40-450-500125	Health Insurance	29,400	24,459	13,000	-	-	13,000	13,500	23,500	10,500
01-40-450-500140	Life Insurance	1,000	130	500	-	-	500	100	500	-
01-40-450-500143	EAP Program	1,000	21	500	-	-	500	-	500	-
01-40-450-500145	Workers' Compensation	3,000	2,542	2,000	-	-	2,000	1,700	3,000	1,000
01-40-450-500155	Retirement/CalPERS	18,000	14,494	10,500	-	-	10,500	9,200	13,000	2,500
01-40-450-530001	Minor Capital Acquisitions	-	-	-	-	-	-	-	-	-
		$ 160,700	$ 140,428	$ 79,500	$ 5,000	$ -	$ 84,500	$ 88,100	$ 138,500	$ 54,000
CUSTOMER SERVICE AND METER READING										
01-40-460-500105	Labor	$ 197,000	$ 190,541	$ 220,000	$ -	$ -	$ 220,000	$ 186,600	$ 157,500	$ (62,500)
01-40-460-500109	FSLA Overtime	-	-	-	-	-	-	-	500	500
01-40-460-500110	Overtime	16,000	3,192	20,500	-	-	20,500	4,500	1,000	(19,500)
01-40-460-500111	Double Time	4,000	1,927	5,000	-	-	5,000	4,600	500	(4,500)
01-40-460-500113	Standby/On-Call	5,000	-	4,000	-	-	4,000	-	4,000	-
01-40-460-500114	Incentive Pay	-	-	4,000	-	-	4,000	300	1,500	(2,500)
01-40-460-500115	Social Security	16,000	13,800	18,500	-	-	18,500	14,100	12,500	(6,000)
01-40-460-500120	Medicare	4,000	3,228	4,500	-	-	4,500	3,400	3,000	(1,500)
01-40-460-500125	Health Insurance	$ 76,000	$ 61,137	$ 75,500	$ -	$ -	$ 75,500	$ 65,400	$ 54,500	$ (21,000)
01-40-460-500140	Life Insurance	1,000	275	500	-	-	500	300	500	-
01-40-460-500143	EAP Program	1,000	55	500	-	-	500	100	500	-
01-40-460-500145	Workers' Compensation	8,000	6,592	9,500	-	-	9,500	7,500	7,000	(2,500)
01-40-460-500155	Retirement/CalPERS	55,000	54,567	68,000	-	-	68,000	58,200	51,500	(16,500)
01-40-460-500165	Uniforms & Employee Benefits	3,000	715	3,000	-	-	3,000	2,600	3,000	-
01-40-460-500175	Training/Education/Mtgs/Travel	1,000	-	1,000	-	-	1,000	200	1,000	-
01-40-460-500180	Accrued Sick Leave Expense	10,000	12,294	10,500	-	-	10,500	9,600	7,500	(3,000)
01-40-460-500185	Accrued Vacation Leave Expense	18,500	18,423	20,000	-	-	20,000	19,700	11,500	(8,500)
01-40-460-500187	Accrual Leave Payments	7,500	1,225	14,000	-	-	14,000	5,000	15,000	1,000
01-40-460-500195	CIP Related Labor	(31,000)	(53,230)	(41,000)	-	-	(41,000)	(22,100)	(41,000)	-
01-40-460-530001	Minor Capital Acquisitions	-	-	-	-	-	-	-	-	-
		$ 392,000	$ 314,740	$ 438,000	$ -	$ -	$ 438,000	$ 360,000	$ 291,500	$ (146,500)
MAINTENANCE AND GENERAL PLANT										
01-40-470-500105	Labor	$ 90,000	$ 65,503	$ 109,500	$ -	$ -	$ 109,500	$ 122,000	$ 163,000	$ 53,500
01-40-470-500109	FSLA Overtime	-	-	-	-	-	-	-	500	500
01-40-470-500110	Overtime	4,000	542	6,500	-	-	6,500	600	3,000	(3,500)
01-40-470-500111	Double Time	2,000	334	2,000	-	-	2,000	-	1,000	(1,000)
01-40-470-500113	Standby/On-Call	-	-	3,000	-	-	3,000	-	3,000	-
01-40-470-500114	Incentive Pay	-	-	1,500	-	-	1,500	-	1,500	-
01-40-470-500115	Social Security	7,000	4,321	8,000	-	-	8,000	8,000	12,000	4,000

Expenses: Budget Detail from 2022 Adopted to 2024 Proposed

		2022 ADOPTED	2022 ACTUAL	2023 ADOPTED	2023 ADDITIONS	2023 DELETIONS	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE *(Proposed less Adopted-Amended)*
MAINTENANCE AND GENERAL PLANT (continued)										
01-40-470-500120	Medicare	2,000	972	2,000	-	-	2,000	1,900	3,000	1,000
01-40-470-500125	Health Insurance	38,000	25,117	38,000	-	-	38,000	31,500	63,500	25,500
01-40-470-500140	Life Insurance	1,000	113	500	-	-	500	200	500	-
01-40-470-500143	EAP Program	1,000	21	500	-	-	500	-	500	-
01-40-470-500145	Workers' Compensation	4,000	2,118	5,000	-	-	5,000	4,300	7,000	2,000
01-40-470-500155	Retirement/CalPERS	16,000	7,037	15,500	-	-	15,500	10,900	15,000	(500)
01-40-470-500165	Uniforms & Employee Benefits	1,000	1,049	1,000	-	-	1,000	100	1,000	-
01-40-470-500175	Training/Education/Mtgs/Travel	2,000	318	2,000	-	-	2,000	-	2,000	-
01-40-470-500180	Accrued Sick Leave Expenses	3,000	2,914	3,500	-	-	3,500	1,800	7,000	3,500
01-40-470-500185	Accrued Vacation Expenses	2,900	4,117	4,000	-	-	4,000	3,000	7,500	3,500
01-40-470-500187	Accrual Leave Payments	100	5	500	-	-	500	-	4,500	4,000
01-40-470-501111	Electricity - 560 Magnolia Ave	36,000	32,863	37,000	-	-	37,000	35,400	40,000	3,000
01-40-470-501121	Electricity - 12303 Oak Glen Rd	5,000	4,123	5,000	-	-	5,000	2,900	5,400	400
01-40-470-501131	Electricity - 13695 Oak Glen Rd	3,000	2,546	3,000	-	-	3,000	2,400	3,250	250
01-40-470-501141	Electricity - 13697 Oak Glen Rd	3,000	2,735	3,000	-	-	3,000	3,000	3,250	250
01-40-470-501151	Electricity - 9781 Avenida Miravilla	3,000	2,740	2,000	-	-	2,000	2,600	2,200	200
01-40-470-501161	Electricity - 815 E. 12th St	13,000	9,536	13,000	-	-	13,000	8,800	14,000	1,000
01-40-470-501171	Electricity - 851 E. 6th St	5,000	2,698	5,000	-	-	5,000	2,900	5,400	400
01-40-470-501321	Propane - 12303 Oak Glen Rd	1,000	-	1,000	-	-	1,000	-	2,000	1,000
01-40-470-501331	Propane - 13695 Oak Glen Rd	3,000	2,210	3,000	-	-	3,000	2,800	3,000	-
01-40-470-501341	Propane - 13697 Oak Glen Rd	3,000	2,269	3,000	-	-	3,000	3,300	4,000	1,000
01-40-470-501351	Propane-9781 Avenida Miravilla	2,000	1,565	2,000	-	-	2,000	2,000	2,000	-
01-40-470-501411	Sanitation - 560 Magnolia Ave	4,500	5,012	5,000	2,000	-	7,000	8,100	5,500	(1,500)
01-40-470-501461	Sanitation - 815 E. 12th St	6,000	5,926	7,000	-	-	7,000	6,400	7,700	700
01-40-470-501471	Sanitation - 11083 Cherry Ave	4,000	3,577	4,000	1,700	-	5,700	3,800	8,500	2,800
01-40-470-501481	Sanitation - 39500 Brookside	-	-	-	-	-	-	-	8,000	8,000
01-40-470-501600	Property Maintenance & Repairs	-	-	-	-	-	-	-	5,000	5,000
01-40-470-501611	Maintenance & Repair- 560 Magnolia Ave	27,275	25,843	40,000	-	(10,000)	30,000	34,400	66,000	36,000
01-40-470-501621	Maintenance & Repair- 12303 Oak Glen Rd	33,000	1,941	8,000	-	-	8,000	900	30,000	22,000
01-40-470-501631	Maintenance & Repair- 13695 Oak Glen Rd	31,000	342	6,000	-	-	6,000	3,300	6,000	-
01-40-470-501641	Maintenance & Repair- 13697 Oak Glen Rd	9,000	-	10,000	-	-	10,000	1,500	7,000	(3,000)
01-40-470-501651	Maintenance & Repair- 9781 Avenida Miravilla	$ 9,000	$ 2,648	$ 6,000	$ -	$ -	$ 6,000	$ 5,100	$ 7,000	$ 1,000
01-40-470-501661	Maintenance & Repair- 815 E. 12th St	14,000	7,491	32,000	-	-	32,000	21,000	44,000	12,000
01-40-470-501671	Maintenance & Repair- 851 E. 6th St	4,000	3,699	3,200	-	-	3,200	3,800	5,000	1,800
01-40-470-501681	Maintenance & Repair- 39500 Brookside	-	-	-	-	-	-	-	5,000	5,000
01-40-470-501691	Maintenance & Repair- Buildings (General)	38,000	17,265	60,000	-	-	60,000	18,800	80,000	20,000
01-40-470-510001	Auto/Fuel	136,000	135,666	150,000	-	-	150,000	115,100	160,000	10,000
01-40-470-510002	CIP Related Fuel	-	-	(10,000)	-	-	(10,000)	-	(10,000)	-
01-40-470-520011	Maintenance & Repair-Safety Equipment	18,000	8,137	18,000	-	-	18,000	6,700	18,000	-
01-40-470-520031	Maintenance & Repair-General Equipment	50,000	32,696	75,000	-	-	75,000	53,900	60,000	(15,000)
01-40-470-520041	Maintenance & Repair-Fleet	110,000	90,078	90,000	-	-	90,000	55,600	80,000	(10,000)
01-40-470-520051	Maintenance & Repair-Paving	83,000	38,199	83,000	12,000	-	95,000	111,500	120,000	25,000
01-40-470-520053	Maintenance & Repair-Paving (City of Beaumont)	379,000	370,522	500,000	-	-	500,000	382,700	400,000	(100,000)
01-40-470-530001	Minor Capital Acquisitions	-	-	-	10,000	-	10,000	9,500	-	(10,000)
01-40-470-540030	Landscape Maintenance	72,000	66,472	82,000	-	(2,000)	80,000	55,400	82,000	2,000
01-40-470-540052	Encroachment Permits	-	336	40,000	-	-	40,000	13,300	40,000	-
01-40-470-540072	Recharge Facility, Canyon & Pond Maintenance	145,000	28,719	150,000	-	(1,700)	148,300	112,300	185,000	36,700

Expenses: Budget Detail from 2022 Adopted to 2024 Proposed

		2022 ADOPTED	2022 ACTUAL	2023 ADOPTED	2023 ADDITIONS	2023 DELETIONS	2023 ADOPTED (AMENDED)	2023 PROJECTED	2024 PROPOSED	CHANGE *(Proposed less Adopted-Amended)*
MAINTENANCE AND GENERAL PLANT (continued)										
01-50-510-500112	Stipend-Association Mtg Attend	1,000	525	1,000	-	-	1,000	600	1,000	-
01-50-510-502001	Rents/Leases	27,500	1,569	27,000	2,500	-	29,500	29,400	35,000	5,500
01-50-510-510031	Small Tools, Parts & Maintenance	1,000	907	1,000	-	-	1,000	1,100	1,000	-
01-50-510-540066	Property Damage & Theft	23,000	23,607	27,000	-	-	27,000	9,600	27,000	-
01-50-510-550040	General Supplies	16,500	11,802	17,000	-	-	17,000	17,200	18,000	1,000
01-50-510-550060	Public Education/Community Outreach	113,500	112,872	15,000	-	(2,500)	12,500	29,900	12,500	-
01-50-510-550072	Miscellaneous Operating Expenses	15,000	13,771	1,000	-	-	1,000	-	1,000	-
01-50-510-550074	Disaster Preparedness Ongoing Expenses	15,000	6,410	15,000	-	(4,000)	11,000	30,600	11,000	-
		$ 1,636,275	$ 1,193,799	$ 1,743,200	$ 28,200	$ (20,200)	$ 1,751,200	$ 1,391,900	$ 1,906,200	$ 155,000
TOTAL OPERATING EXPENSE		**$ 21,907,600**	**$ 15,303,471**	**$ 22,781,000**	**$ 3,012,407**	**$ (167,750)**	**$ 25,625,657**	**$ 20,980,100**	**$ 24,238,900**	**$ (1,386,757)**

Total Additions	$ 3,012,407
Total Deletions	$ (167,750)
Difference between Adopted and Amended Budget	$ 2,844,657
Prior Year Carryovers, approved by the Board of Directors	$ 51,657
Amendment - State Project Water Purcahses	$ 2,793,000
	$ 2,844,657
Difference	$ -

Account Descriptions



OPERATING REVENUE

WATER SALES

01-50-510-410100 **Sales —** Commodity charges for commercial, residential, and landscape irrigation water usage.

01-50-510-410111 **Drought Surcharges —** Commodity charge in anticipation of implementing drought rates, as outlined by the Board adopted 2019 rate study.

01-50-510-410151 **Agricultural Irrigation Sales —** Commodity charges for irrigation water usage.

01-50-510-410171 **Construction Sales —** Commodity charges for water used for new construction and other purposes through portable fire hydrant meters.

01-50-510-413011 **Fixed Meter Charges —** Fixed service charges for installed meters based on meter size.

DEVELOPMENT AND INSTALLATION CHARGES

01-50-510-413021 **Meter Fees —** Charges for new service installations.

01-50-510-419011 **Development Income —** Revenue earned and charged to deposits that were collected to cover engineering, legal and administrative costs associated with new development.

01-50-510-419012 **Development Income – GIS —** Revenue earned and charged to deposits that were collected to cover GIS system updates associated with new development.

WATER IMPORTATION SURCHARGE

01-50-510-415001 **SGPWA Importation Charges —** Pass-through charge to cover the cost of purchasing imported water from various sources, including the San Gorgonio Pass Water Agency.

WATER PUMPING ENERGY SURCHARGE

01-50-510-415011 **SCE Power Charges —** Pass-through charge to cover the cost of electricity used for pumping water from wells and through the distribution system.

OTHER CHARGES FOR SERVICE

01-50-510-413001 **Backflow Administration Charges —** Administrative charge for required annual backflow program administration.

01-50-510-417001 **Second Notice Charges —** Late fee assessed on delinquent accounts for mailed delinquency notices.

01-50-510-417011 **Third Notice Charges —** Late fee assessed on delinquent accounts for mailed disconnection notices.

01-50-510-417021 **Account Reinstatement Charges —** Fee associated with the reinstatement of service when an account is inactivated due to non-payment, including, but not limited to, the disconnection of service for non-payment.

01-50-510-417031 **Lien Processing Fees —** Fee associated with both filing and releasing liens on delinquent accounts.

01-50-510-417041 **Credit Check Processing Fees —** Pass-through charge to cover the cost of performing a credit check.

01-50-510-417051 **Return Check Fees —** Pass-through charge for payments returned by the bank to the District as unpaid.

01-50-510-417061 **Customer Damages/Upgrade Charges —** Reimbursements for work performed when customers/developers cause damage to District property or customer-requested changes such as meter relocation charges.

01-50-510-417071 **After-Hours Call Out Charges —** Reimbursement charge for after-hours services provided.

01-50-510-417081 **Bench Test Fees (Credits) —** Fee for removing a meter and bench testing it.

01-50-510-417091 **Credit Card Processing Fees —** Pass-through charge covers the bank fee charged to the District for credit card processing.

01-50-510-419001 **Rebates/Reimbursements —** Rebates and reimbursements issued to the District from various sources, including credit card usage, the insurance carrier for safety improvements, etc.

01-50-510-419021 **Recharge Income —** Income received for the recharge of imported water from San Gorgonio Pass Water Agency (SGPWA) for the City of Banning.

01-50-510-419031 **Well Maintenance Reimbursement —** Reimbursements issued to the District for Well maintenance from various sources, including the City of Banning.

01-50-510-419041 **Gain (Loss) – Asset Disposal —** Account used to record an accounting gain or loss associated with capital assets disposed of.

01-50-510-419061 **Miscellaneous Income —** Receipts for miscellaneous, non-recurring revenues.

NON-OPERATING REVENUE

PROPERTY MAINTENANCE FEES

01-50-510-471001 **Maintenance Fees — 12303 Oak Glen Rd —** Maintenance Fees collected for the maintenance and repair of District residential property.

01-50-510-471011 **Maintenance Fees — 13695 Oak Glen Rd —** Maintenance Fees collected for the maintenance and repair of District residential property.

01-50-510-471021 **Maintenance Fees — 13697 Oak Glen Rd —** Maintenance Fees collected for the maintenance and repair of District residential property.

01-50-510-471031 **Maintenance Fees — 9781 Avenida Miravilla —** Maintenance Fees collected for the maintenance and repair of District residential property.

01-50-510-471101 **Utilities — 12303 Oak Glen Rd —** Utility payments for District residential property.

01-50-510-471111 **Utilities — 13695 Oak Glen Rd —** Utility payments for District residential property.

01-50-510-471121 **Utilities — 13697 Oak Glen Rd —** Utility payments for District residential property.

01-50-510-471131 **Utilities — 9781 Avenida Miravilla —** Utility payments for District residential property.

FACILITIES CHARGES

01-50-510-481001 **Capacity Charges — Wells —** Fees paid per Equivalent Dwelling Unit (EDU) by individual homeowners and industrial, residential, and commercial developers to fund the cost of the impacts of their developments on the District's water system, specifically for new wells.

01-50-510-481006 **Capacity Charges — Water Rights (SWP) —** Fees paid per EDU by individual homeowners and industrial, residential, and commercial developers to fund the cost of the impacts of their developments on the District's water system, specifically for State Water Project water rights.

01-50-510-481012 **Capacity Charges — Water Treatment Plant —** Fees paid per EDU by individual homeowners and industrial, residential, and commercial developers to fund the cost of the impacts of their developments on the District's water system, specifically for new water treatment plants.

01-50-510-481018 **Capacity Charges— Local Water Resources —** Fees paid per EDU by individual homeowners and industrial, residential, and commercial developers to fund the cost of the impacts of their developments on the District's water system, specifically for local water resources.

01-50-510-481024 **Capacity Charges — Recycled Water Facilities —** Fees paid per EDU by individual homeowners and industrial, residential, and commercial developers to fund the cost of the impacts of their developments on the District's water system, specifically for new recycled water facilities.

01-50-510-481030 **Capacity Charges — Transmission—** Fees paid per EDU by individual homeowners and industrial, residential, and commercial developers to fund the cost of the impacts of their developments on the District's water system, specifically for new transmission lines 16" or larger.

01-50-510-481036 **Capacity Charges — Storage —** Fees paid per EDU by individual homeowners and industrial, residential, and commercial developers to fund the cost of the impacts of their developments on the District's water system, specifically for new storage facilities.

01-50-510-481042 **Capacity Charges — Booster —** Fees paid per EDU by individual homeowners and industrial, residential, and commercial developers to fund the cost of the impacts of their developments on the District's water system, specifically for new booster stations.

01-50-510-481048 **Capacity Charges — Pressure Reducing Stations —** Fees paid per EDU by individual homeowners and industrial, residential, and commercial developers to fund the cost of the impacts of their developments on the District's water system, specifically for new pressure-reducing stations.

01-50-510-481054 **Capacity Charges — Miscellaneous Projects —** Fees paid per EDU by individual homeowners and industrial, residential, and commercial developers to fund the cost of the impacts of their developments on the District's water system, for miscellaneous projects not covered by other types of facilities fees.

01-50-510-481060 **Capacity Charges — Financing Costs —** Fees paid per EDU by individual homeowners and industrial, residential, and commercial developers to fund the cost of the impacts of their developments on the District's water system, specifically for costs of financing new facilities.

01-50-510-485001 **Front Footage Fees —** Charged to cover the cost of existing aligned pipelines along the frontage of properties requesting service.

INTEREST EARNED

01-50-510-490001 **Interest Income — Bonita Vista —** Interest income earned on the Bonita Vista note receivable.

01-50-510-490011 **Interest Income — Fairway Canyon —** Interest income earned on the Fairway Canyon note receivable.

01-50-510-490021 **Interest Income — General —** Interest income earned on general District investments.

GRANT REVENUE

01-50-510-419051 **Grant Revenue —** Grant funding received.

OPERATING EXPENSES

BOARD OF DIRECTORS' EXPENSES

The three-digit departmental number 110, seen in this section of the General Ledger refers to the expenses incurred in relation to Board activities.

01-10-110-500101 **Board of Directors Fees —** Per diem for each Director for attendance at meetings and Board approved training, seminars, and conferences with per diem payment based on days of service.

01-10-110-500115 **Social Security —** Expenses for the District's portion of Social Security (FICA) for this department.

01-10-110-500120 **Medicare —** Expenses for the District's portion of Medicare for this department.

01-10-110-500125 **Health Insurance —** Cost of providing health benefits to Directors.

01-10-110-500140 **Life Insurance —** Life insurance premiums paid on behalf of Directors.

01-10-110-500143 **EAP Program —** Cost of providing Employee Assistance Program to Directors.

01-10-110-500145 **Workers' Compensation —** Standard costs paid to the District's insurance carrier for Directors.

01-10-110-500175 **Training/Education/Mtgs/Travel —** Provides for costs associated with attendance to District approved training, educational forums, webinars, meetings, seminars and conferences, and mileage/meal reimbursement for Directors.

01-10-110-550012 **Election Expenses —** Costs associated with directorial elections.

01-10-110-550043 **Supplies — Other —** Cost of supplies used by Directors such as name placards, professional photos, meeting-related costs, and business cards.

01-10-110-550051 **Advertising/Legal Notices —** Cost associated with advertising notices for Public Hearings, Election Notices, Ordinances, etc.

ENGINEERING EXPENSES

The three-digit departmental number 210 seen in this section of the General Ledger refers to the expenses incurred for the Engineering staff.

01-20-210-500105 **Labor —** Wage expenses for this department.

01-20-210-500114 **Incentive Pay —** Expenses for approved Incentive Pay for employees in this department.

01-20-210-500115 **Social Security —** Expenses for the District's portion of Social Security (FICA) for this department.

01-20-210-500120 **Medicare —** Expenses for the District's portion of Medicare for this department.

01-20-210-500125 **Health Insurance —** Cost of providing health benefits to employees in this department.

01-20-210-500140 **Life Insurance —** Life insurance premiums paid on behalf of employees in this department.

01-20-210-500143 **EAP Program —** Cost of providing Employee Assistance Program to employees in this department.

01-20-210-500145 **Workers' Compensation —** Standard costs paid to the District's insurance carrier for employees in this department.

01-20-210-500150 **Unemployment Insurance —** Cost of providing unemployment benefits for employees in this department.

01-20-210-500155 **Retirement/CalPERS —** Retirement contributions paid on behalf of employees in this department.

01-20-210-500165 **Uniforms and Employee Benefits —** Cost of uniforms and personal protective equipment for employees in this department.

01-20-210-500175 **Training/Education/Mtgs/Travel —** Provides for personnel development costs including attendance and/or participation of District approved training, educational forums, webinars, meetings, seminars and conferences, and mileage/meal reimbursement for employees in this department.

01-20-210-500180 **Accrued Sick Leave Expense —** Cost of sick time earned by employees in this department.

01-20-210-500185 **Accrued Vacation Leave Expense —** Cost of vacation time earned by employees in this department.

01-20-210-500187 **Accrued Leave Payments —** Cash payouts of excess vacation and sick time permitted under District policy. May include Floating Holiday, Birthday Holiday, Admin Time, and Comp Time.

01-20-210-500190 **Temporary Labor —** Wage expenses for the use of temporary employees employed by a third-party agency.

01-20-210-500195 **CIP Related Labor —** Wage and benefits expenses for Capital Improvement Projects in this department.

01-20-210-550029 **Administrative Expenses —** Cost associated with documents required for administrative work specific to Engineering, including Title Reports, Grant Deeds, etc.

01-20-210-550030 **Membership Dues —** Membership dues and certifications for CPESC, QSP/D, ASCE, etc.

01-20-210-550046 **Office Equipmemt —** Cost associated with documents required for administrative work specific to Engineering including Title Reports Grant Deeds etc.

01-20-210-550051 **Advertising/Legal Notices —** Cost associated with advertising notices, inviting bids, etc.

DEVELOPMENT SERVICES EXPENSES

The three-digit departmental number 220 seen in this section of the General Ledger includes the salaries, employee benefits, and other expenses associated with the Development Services function of the District.

01-20-220-500105 **Labor —** Wage expenses for this department.

01-20-220-500114 **Incentive Pay —** Expenses for approved Incentive Pay for employees in this department.

01-20-220-500115 **Social Security —** Expenses for the District's portion of Social Security (FICA) for this department.

01-20-220-500120 **Medicare —** Expenses for the District's portion of Medicare for this department.

01-20-220-500125 **Health Insurance —** Cost of providing health benefits to employees in this department.

01-20-220-500140 **Life Insurance —** Life insurance premiums paid on behalf of employees in this department.

01-20-220-500143 **EAP Program —** Cost of providing Employee Assistance Program to employees in this department.

01-20-220-500145 **Workers' Compensation —** Standard costs paid to the District's insurance carrier for employees in this department.

01-20-220-500150 **Unemployment Insurance —** Cost of providing unemployment benefits for employees in this department.

01-20-220-500155 **Retirement/CalPERS —** Retirement contributions paid on behalf of employees in this department.

01-20-220-500180 **Accrued Sick Leave Expense —** Cost of sick time earned by employees in this department.

01-20-220-500185 **Accrued Vacation Leave Expense —** Cost of vacation time earned by employees in this department.

01-20-220-500187 **Accrued Leave Payments —** Cash payouts of excess vacation and sick time permitted under District policy. May include Floating Holiday, Birthday Holiday, Admin Time, and Comp Time.

PROFESSIONAL SERVICES EXPENSES

The section of the General Ledger refers to expenses incurred for Professional Services Expenses. The three-digit department number 210 refers to Engineering; 310 refers to Finance and Administration; 510 refers to the General District not associated with a specific department.

01-20-210-540012 **Development Reimbursable Engineering —** This section includes all engineering required to be reimbursed by development for plan checks and plan processing.

01-20-210-540014 **Development Reimbursable GIS —** Reimbursement of developer-collected deposits associated with GIS activities relating to developer projects.

01-20-210-540018 **Grant and Loan Procurement —** This section includes all procurement costs for grants and loans.

01-20-210-540048 **Permits, Fees, and Licensing —** This includes all engineering costs associated with miscellaneous District projects.

01-20-210-580031 **Outside Engineering —** This section includes any contract engineering work performed by outside vendors for District projects unrelated to Capital Improvement Projects.

01-20-210-580032 **CIP Related Outside Engineering —** This section includes any contract engineering work performed by outside vendors on Capital Improvement Projects.

01-30-310-550061 **Media Outreach —** Expenses for additional outreach, including translation services, Facebook Post boosting, document templates, and printing costs through third-party vendors associated with public outreach contract.

01-30-310-580001 **Accounting and Audit —** Includes costs associated with accounting services performed by consultants, such as audits of District financials and actuarial services required for financial reporting.

01-30-310-580011 **General Legal —** Costs associated with day-to-day and unforeseen legal matters. This section includes costs for general legal counseling as well as all the fees related to legal matters, including legal fees, court fees, and other expenses of a lawyer. General legal may include litigation expenses not associated with Capital Improvements (property acquisitions etc.).

01-30-310-580036 **Other Professional Services —** Costs associated with outside legal, engineering, accounting, financial, auditing, and other consulting services.

01-50-510-550096 **Beaumont Basin Watermaster —** This section accounts for the District's prorated cost of participation in the Beaumont Basin Watermaster Committee.

01-50-510-550097 **SAWPA Basin Monitoring Program —** This section accounts for the District's cost of participation in the Santa Ana Watershed Project Authority Basin Monitoring Program.

FINANCE AND ADMINISTRATIVE SERVICES EXPENSES

The three-digit departmental number 310 seen in this section of the General Ledger refers to the expenses incurred for Finance and Administration and General District expenses. This section of the General Ledger includes expenses incurred for Professional Expenses related to Finance and Administration that are not included in the Professional Services Expenses above.

01-30-310-500105 **Labor —** Wage expenses for this department.

01-30-310-500109 **FSLA Overtime —** Overtime expense for nonexempt applicable incentive payments, in addition to base pay when computing overtime, under FSLA.

01-30-310-500110 **Overtime —** Overtime expenses for this department.

01-30-310-500111 **Double Time —** Double-time expenses for this department.

01-30-310-500114 **Incentive Pay —** Expenses for approved Incentive Pay for employees in this department.

01-30-310-500115 **Social Security —** Expenses for the District's portion of Social Security (FICA) for this department.

01-30-310-500120 **Medicare —** Expenses for the District's portion of Medicare for this department.

01-30-310-500125 **Health Insurance —** Cost of providing health benefits to employees in this department.

01-30-310-500130 **CalPERS Health Administration Costs —** Administrative fees charged for CalPERS health insurance.

01-30-310-500140 **Life Insurance —** Life insurance premiums paid on behalf of employees in this department.

01-30-310-500143 **EAP Program —** Cost of providing Employee Assistance Program to employees in this department.

01-30-310-500145 **Workers' Compensation —** Standard costs paid to the District's insurance carrier for employees in this department.

01-30-310-500150 **Unemployment Insurance —** Cost of providing unemployment benefits for employees in this department.

01-30-310-500155 **Retirement/CalPERS —** Retirement contributions paid on behalf of employees in this department.

01-30-310-500161 **Estimated Current Year OPEB Expense —** Actuarially-determined annual expense associated with measuring the District's Net Other Postemployment Benefits (OPEB) Liability.

01-30-310-500165 **Uniforms and Employee Benefits —** Cost of uniforms and personal protective equipment for employees in this department.

01-30-310-500175 **Training/Education/Mtgs/Travel —** Provides for personnel development costs, including attendance and/or participation of District approved training, educational forums, webinars, meetings, seminars and conferences, and mileage/meal reimbursement for employees in this department.

01-30-310-500180 **Accrued Sick Leave Expense —** Cost of sick time earned by employees in this department.

01-30-310-500185 **Accrued Vacation Leave Expense —** Cost of vacation time earned by employees in this department.

01-30-310-500187 **Accrued Leave Payments —** Cash payouts of excess vacation and sick time permitted under District policy. May include Floating Holiday, Birthday Holiday, Admin Time, and Comp Time.

01-30-310-500190 **Temporary Labor —** Wage expenses for the use of temporary employees employed by a third-party agency.

01-30-310-500195 **CIP Related Labor —** Wage and benefits expenses for Capital Improvement Projects in this department.

01-30-310-550001 **Bank/Financial Service Fees —** Service fees associated with District bank deposit accounts.

01-30-310-550030 **Membership Dues —** Membership dues for associations, including the Beaumont Chamber of Commerce, Cherry Valley Chamber of Commerce, California Special District Association, ACWA, AWWA, etc.

01-30-310-550042 **Office Supplies —** Cost of miscellaneous consumable office supplies such as paper, pens, etc.

01-30-310-550046 **Office Equipment —** Costs for office equipment that individually do not meet the criteria for capitalization as a fixed asset, including costs that are part of service and/or lease agreements for the office equipment.

01-30-310-550048 **Postage —** Costs such as postage for regular and delinquent utility bills and daily correspondence.

01-30-310-550051 **Advertising/Legal Notices —** Cost associated with advertising notices, inviting bids, unclaimed funds, etc.

01-30-310-550054 **Property, Auto, and General Liability Insurance —** Insurance premiums covering District properties and facilities.

01-30-310-550066 **Subscriptions —** Cost of subscriptions for technical and field related publications.

01-30-310-550072 **Miscellaneous Operating Expenses —** Expenses that do not fall directly under another general ledger account under financial and administrative services.

01-30-310-550078 **Bad Debt Expense —** Cost of providing water service to accounts that are deemed to be uncollectible.

01-30-310-560000 **GASB 68 Pension Expense —** Actuarially-determined annual expense associated with measuring the District's Net Pension Liability (NPL).

DEPRECIATION

01-30-310-550084 **Depreciation —** Annual depreciation expenses on capital assets.

HUMAN RESOURCES AND RISK MANAGEMENT

The three-digit departmental number 320 seen in this section of the General Ledger includes the administrative salaries, employee benefits, operating supplies, and other expenses associated with the human resource related functions of the District.

01-30-320-500105 **Labor —** Wage expenses for this department.

01-30-320-500110 **Overtime —** Overtime expenses for this department.

01-30-320-500111 **Double Time —** Double-time expenses for this department.

01-30-320-500114 **Incentive Pay —** Expenses for approved Incentive Pay for employees in this department.

01-30-320-500115 **Social Security —** Expenses for the District's portion of Social Security (FICA) for this department.

01-30-320-500120 **Medicare —** Expenses for the District's portion of Medicare for this department.

01-30-320-500125 **Health Insurance —** Cost of providing health benefits to employees in this department.

01-30-320-500140 **Life Insurance —** Life insurance premiums paid on behalf of employees in this department.

01-30-320-500143 **EAP Program —** Cost of providing Employee Assistance Program to employees in this department.

01-30-320-500145 **Workers' Compensation —** Standard costs paid to the District's insurance carrier for employees in this department.

01-30-320-500150 **Unemployment Insurance —** Cost of providing unemployment benefits for employees in this department.

01-30-320-500155 **Retirement/CalPERS —** Retirement contributions paid on behalf of employees in this department.

01-30-320-500165 **Uniforms and Employee Benefits —** Cost of uniforms and personal protective equipment for employees in this department.

01-30-320-500175 **Training/Education/Mtgs/Travel —** Provides for personnel development costs, including attendance and/or participation of District approved training, educational forums, webinars, meetings, seminars and conferences, and mileage/meal reimbursement for employees in this department.

01-30-320-500176 **District Professional Development —** Provides for costs associated with advanced and/or District-wide personnel development, which includes attendance and/or participation of District approved training, educational forums, webinars, meetings, seminars, and conferences, mileage/meal reimbursement for authorized employees.

01-30-320-500177 **General Safety Training and Supplies —** Provides general safety-related training and supply costs such as OSHA-required training, quarterly facilities inspections for safety compliance, disaster preparedness equipment and training, employee CPR/First Aid, and general safety materials or equipment.

01-30-320-500180 **Accrued Sick Leave Expense —** Cost of sick time earned by employees in this department.

01-30-320-500185 **Accrued Vacation Leave Expense —** Cost of vacation time earned by employees in this department.

01-30-320-500187 **Accrued Leave Payments —** Cash payouts of excess vacation and sick time permitted under District policy. May include Floating Holiday, Birthday Holiday, Admin Time, and Comp Time.

01-30-320-500190 **Temporary Labor —** Wage expenses for the use of temporary employees employed by a third-party agency.

01-30-320-550024 **Employment Testing —** Costs associated with pre-employment and random drug testing.

01-30-320-550025 **Employee Retention —** Cost associated with acknowledgments, certificates, and employee retention activities.

01-30-320-550026 **Recruitment Expense —** Costs associated with the recruitment of new staff.

01-30-320-550028 **District Certification —** Costs associated with application fees, survey fees, and other fees to submit for awards that illustrate District excellence in transparency, workplace culture, ethics, etc.

01-30-320-550030 **Membership Dues —** Membership dues for associations including CalChamber, CALPERLA, SHRM, etc.

01-30-320-550042 **Office Supplies —** Cost of miscellaneous consumable office supplies such as paper, pens, etc., specifically for department-related projects.

01-30-320-550051 **Advertising/Legal Notices —** Cost associated with advertising notices, job posts, inviting bids, etc**.**

01-30-320-580036 **Other Professional Services —** Costs associated with outside training, auditing services, District events such as wellness fairs, catering services for District events, and consulting services.

CUSTOMER SERVICE EXPENSES

The three-digit departmental number 330 seen in this section of the General Ledger includes the salaries, employee benefits, and other expenses associated with the customer service function of the District.

01-30-330-500105 **Labor —** Wage expenses for this department.

01-30-330-500109 **FLSA Overtime —** Overtime expense for nonexempt applicable incentive payments, in addition to base pay when computing overtime, under FSLA.

01-30-330-500110 **Overtime —** Overtime expenses for this department.

01-30-330-500111 **Double Time —** Double-time expenses for this department.

01-30-330-500114 **Incentive Pay —** Expenses for approved Incentive Pay for employees in this department.

01-30-330-500115 **Social Security —** Expenses for the District's portion of Social Security (FICA) for this department.

01-30-330-500120 **Medicare —** Expenses for the District's portion of Medicare for this department.

01-30-330-500125 **Health Insurance —** Cost of providing health benefits to employees in this department.

01-30-330-500140 **Life Insurance —** Life insurance premiums paid on behalf of employees in this department.

01-30-330-500143 **EAP Program —** Cost of providing Employee Assistance Program to employees in this department.

01-30-330-500145 **Workers' Compensation —** Standard costs paid to the District's insurance carrier for employees in this department.

01-30-330-500150 **Unemployment Insurance —** Cost of providing unemployment benefits for employees in this department.

01-30-330-500155 **Retirement/CalPERS —** Retirement contributions paid on behalf of employees in this department.

01-30-330-500165 **Uniforms and Employee Benefits —** Cost of uniforms and personal protective equipment for employees in this department.

01-30-330-500175 **Training/Education/Mtgs/Travel —** Provides for personnel development costs, including attendance and/or participation of District approved training, educational forums, webinars, meetings, seminars and conferences, and mileage/meal reimbursement for employees in this department.

01-30-330-500180 **Accrued Sick Leave Expense —** Cost of sick time earned by employees in this department.

01-30-330-500185 **Accrued Vacation Leave Expense —** Cost of vacation time earned by employees in this department.

01-30-330-500187 **Accrued Leave Payments —** Cash payouts of excess vacation and sick time permitted under District policy. May include Floating Holiday, Birthday Holiday, Admin Time, and Comp Time.

01-30-330-500190 **Temporary Labor —** Wage expenses for the use of temporary employees employed by a third-party agency.

01-30-330-500195 **CIP Related Labor —** Wage and benefits expenses for Capital Improvement Projects in this department.

01-30-330-550006 **Cashiering Shortages/Overages —** Accounts for cash shortages and overages at the cashiering windows.

01-30-330-550008 **Transaction/Return Fees —** Bank fees charged to the District for payments returned by the bank as unpaid.

01-30-330-550010 **Transaction/Credit Card Fees —** Bank fees charged to the District for credit card processing.

01-30-330-550014 **Credit Check Fees —** Costs of performing credit checks for water service applicants.

01-30-330-550030 **Membership Dues —** Membership dues for associations including the California Special District Association, ACWA, GFOA, etc.

01-30-330-550036 **Notary and Lien Fees —** Fees associated with filing and releasing liens on delinquent accounts.

01-30-330-550050 **Utility Billing Service —** Cost associated with the production, mailing, etc. of Utility Bills.

01-30-330-550051 **Advertising/Legal Notices —** Cost associated with advertising notices, job posts, inviting bids, etc.

INFORMATION TECHNOLOGY EXPENSES

The three-digit departmental number 315 seen in this section of the General Ledger includes the administrative salaries, employee benefits, operating supplies, and other expenses associated with the information technology function of the District.

01-35-315-500105 **Labor —** Wage expenses for this department.

01-35-315-500114 **Incentive Pay —** Expenses for approved Incentive Pay for employees in this department.

01-35-315-500115 **Social Security —** Expenses for the District's portion of Social Security (FICA) for this department.

01-35-315-500120 **Medicare —** Expenses for the District's portion of Medicare for this department.

01-35-315-500125 **Health Insurance —** Cost of providing health benefits to employees in this department.

01-35-315-500140 **Life Insurance —** Life insurance premiums paid on behalf of employees in this department.

01-35-315-500143 **EAP Program —** Cost of providing Employee Assistance Program to employees in this department.

01-35-315-500145 **Workers' Compensation —** Standard costs paid to the District's insurance carrier for employees in this department.

01-35-315-500150 **Unemployment Insurance —** Cost of providing unemployment benefits for employees in this department.

01-35-315-500155 **Retirement/CalPERS —** Retirement contributions paid on behalf of employees in this department.

01-35-315-500165 **Uniforms and Employee Benefits —** Cost of uniforms and personal protective equipment for employees in this department.

01-35-315-500175 **Training/Education/Mtgs/Travel —** Provides for personnel development costs, including attendance and/or participation of District approved training, educational forums, webinars, meetings, seminars and conferences, and mileage/meal reimbursement for employees in this department.

01-35-315-500180 **Accrued Sick Leave Expense —** Cost of sick time earned by employees in this department.

01-35-315-500185 **Accrued Vacation Leave Expense —** Cost of vacation time earned by employees in this department.

01-35-315-500187 **Accrued Leave Payments —** Cash payouts of excess vacation and sick time permitted under District policy. May include Floating Holiday, Birthday Holiday, Admin Time, and Comp Time.

01-35-315-500190 **Temporary Labor —** Wage expenses for the use of temporary employees employed by a third-party agency.

01-35-315-500195 **CIP Related Labor —** Wage and benefits expenses for a Capital Improvement Project in this department.

01-35-315-501511 **Telephone/Internet Service —** Telephone, Internet, Backhaul, and communication costs throughout the District.

01-35-315-501521 **Building Alarms and Security —** Costs associated with the alarms and security services for all District facilities.

01-35-315-540014 **GIS Maintenance and Updates —** Costs associated with GIS activities and updates relating to District projects that not recovered from Developer deposits.

01-35-315-550030 **Membership Dues —** Membership dues for information technology-related associations such as Multi-State Information Sharing & Analysis Center (MS-ISAC) and Municipal Information Systems Association of California (MISAC), Associations and other Information technology related organizations.

01-35-315-550044 **Printing/Toner and Maintenance —** Costs associated with toner supplies, imaging, or enterprise printers.

01-35-315-550051 **Advertising/Legal Notices —** Cost associated with advertising notices, inviting bids, etc.

01-35-315-550058 **Cyber Security Liability Insurance —** Costs associated with Insurance Premiums for the District for Cyber Security Liability Insurance.

01-35-315-580016 **Computer Hardware —** Costs for general information technology hardware-related items such as cables, wire management, keyboards, mouse, and computer repair components.

01-35-315-580021 **IT/Software Support —** Costs for general information technology software-related items.

01-35-315-580026 **License/Maintenance/Support —** Costs for information technology-related license renewals, maintenance agreements and renewals, and Annual Support Agreements.

01-35-315-580027 **AMR/AMI Annual Support —** Costs for information technology-related support costs for the District's Automated Meter Reading/Advanced Metering Infrastructure system, infrastructure, and hosting fees.

01-35-315-580028 **Cybersecurity Software/Hardware —** Cost for hardware and software to support security operations concerning the District's Cybersecurity Program.

01-35-315-580030 **Repair/Purchase Radio Comm Equip —** Cost associated with the purchase and repair of District radio equipment.

SOURCE OF SUPPLY

The three-digit department number 410 seen in this section of the General Ledger refers to the expenses incurred for the operation and maintenance of wells, tanks, purchase, and extraction of water.

01-40-410-500105 **Labor —** Wage expenses for this department.

01-40-410-500109 **FSLA Overtime —** Overtime expense for nonexempt applicable incentive payments, in addition to base pay when computing overtime, under FSLA

01-40-410-500110 **Overtime —** Overtime expenses for this department.

01-40-410-500111 **Double Time —** Double-time expenses for this department.

01-40-410-500113 **Standby/On-Call —** Expenses for off-duty work for this department as defined by the Memorandum of Understanding (MOU) between the District and hourly employees in this department.

01-40-410-500114 **Incentive Pay —** Expenses for approved Incentive Pay for employees in this department.

01-40-410-500115 **Social Security —** Expenses for the District's portion of Social Security (FICA) for this department.

01-40-410-500120 **Medicare —** Expenses for the District's portion of Medicare for this department.

01-40-410-500125 **Health Insurance —** Cost of providing health benefits to employees in this department.

01-40-410-500140 **Life Insurance —** Life insurance premiums paid on behalf of employees in this department.

01-40-410-500143 **EAP Program —** Cost of providing Employee Assistance Program to employees in this department.

01-40-410-500145 **Workers' Compensation —** Standard costs paid to the District's insurance carrier for employees in this department.

01-40-410-500150 **Unemployment Insurance —** Cost of providing unemployment benefits for employees in all divisions of the Operations department.

01-40-410-500155 **Retirement/CalPERS —** Retirement contributions paid on behalf of employees in this department.

01-40-410-500165 **Uniforms and Employee Benefits —** Cost of uniforms, personal protective equipment and boot allowance for employees in this department.

01-40-410-500175 **Training/Education/Mtgs/Travel —** Provides for personnel development costs, including attendance and/or participation of District approved training, educational forums, webinars, meetings, seminars and conferences, and mileage/meal reimbursement for employees in this department.

01-40-410-500180 **Accrued Sick Leave Expense —** Cost of sick time earned by employees in this department.

01-40-410-500185 **Accrued Vacation Leave Expense —** Cost of vacation time earned by employees in this department.

01-40-410-500187 **Accrued Leave Payments —** Cash payouts of excess vacation and sick time permitted under District policy. May include Floating Holiday, Birthday Holiday, Admin Time, and Comp Time.

01-40-410-500195 **CIP Related Labor —** Wage and benefits expenses for Capital Improvement Projects in this department.

01-40-410-500501 **State Project Water Purchases —** Costs associated with the purchase of imported water from the San Gorgonio Pass Water Agency (SGPWA).

01-40-410-500511 **Ground Water Purchases —** Costs associated with the purchase of groundwater rights from South Mesa Mutual, City of Banning, Yucaipa Valley Water District (YVWD), etc.

01-40-410-501101 **Electricity — Wells —** Charges for power purchased from Southern California Edison to operate District facilities, including wells, boosters, tanks, pumping stations, etc.

01-40-410-501201 **Gas — Wells —** Natural gas purchased for the operation of an emergency booster pump.

01-40-410-510011 **Treatment and Chemicals —** Costs associated with the purchase of water treatment chemicals such as chlorine.

01-40-410-510021 **Lab Testing —** Costs associated with water sample analysis conducted by outside laboratories.

01-40-410-510031 **Small Tools, Parts, and Maintenance —** Costs for minor repairs and small tools and parts purchases.

01-40-410-520021 **Maintenance and Repair — Telemetry Equipment —** Costs associated with the maintenance and repair of the District's telemetry system.

01-40-410-520061 **Maintenance and Repair — Pumping Equipment —** Costs associated with the maintenance and repair of pumping equipment, wells, boosters, and chlorination equipment.

01-40-410-530001 **Minor Capital Acquisitions —** Costs associated with all minor (non-project) purchases/capital acquisitions for this department.

01-40-410-540084 **Regulations Mandates and Tariffs —** Expenses including National Pollutant Discharge Elimination System (NPDES) permit fees and water system fees to the California Department of Public Health and all permits and annual reports mandated by other Regulatory Agencies.

01-40-410-550066 **Subscriptions —** Costs of subscriptions for regulatory and technical updates.

CROSS CONNECTION/NON-POTABLE WATER

The three-digit departmental number 430 seen in this section of the General Ledger refers to the expenses incurred for the operation and maintenance of the District's backflow program and infrastructure related to the non-potable water system.

01-40-430-500105 **Labor —** Wage expenses for this department.

01-40-430-500109 **FSLA Overtime —** Overtime expense for nonexempt applicable incentive payments, in addition to base pay, when computing overtime under FSLA.

01-40-430-500110 **Overtime —** Overtime expenses for this department.

01-40-430-500111 **Double Time —** Double-time expenses for this department.

01-40-430-500113 **Standby/On-Call —** Expenses for off-duty work for this department as defined by the Memorandum of Understanding (MOU) between the District and hourly employees in this department.

01-40-430-500114 **Incentive Pay —** Expenses for approved Incentive Pay for employees in this department.

01-40-430-500115 **Social Security —** Expenses for the District's portion of Social Security (FICA) for this department.

01-40-430-500120 **Medicare —** Expenses for the District's portion of Medicare for this department.

01-40-430-500125 **Health Insurance —** Cost of providing health benefits to employees in this department.

01-40-430-500140 **Life Insurance —** Life insurance premiums paid on behalf of employees in this department.

01-40-430-500143 **EAP Program —** Cost of providing Employee Assistance Program to employees in this department.

01-40-430-500145 **Workers' Compensation —** Standard costs paid to the District's insurance carrier for employees in this department.

01-40-430-500155 **Retirement/CalPERS —** Retirement contributions paid on behalf of employees in this department.

01-40-430-500165 **Uniforms and Employee Benefits —** Cost of uniforms, personal protective equipment, and boot allowance for employees in this department.

01-40-430-500175 **Training/Education/Mtgs/Travel —** Provides personnel development costs, including attendance and/or participation of District approved training, educational forums, webinars, meetings, seminars and conferences, and mileage/meal reimbursement for employees in this department.

01-40-430-500180 **Accrued Sick Leave Expense —** Cost of sick time earned by employees in this department.

01-40-430-500185 **Accrued Vacation Leave Expense —** Cost of vacation time earned by employees in this department.

01-40-430-500187 **Accrued Leave Payments —** Cash payouts of excess vacation and sick time permitted under District policy. May include Floating Holiday, Birthday Holiday, Admin Time, and Comp Time.

01-40-430-500195 **CIP Related Labor —** Wage and benefits expenses for Capital Improvement Projects in this department.

01-40-430-510031 **Small Tools, Parts, and Maintenance —** Costs for minor repairs and small tools and parts purchases.

01-40-430-530001 **Minor Capital Acquisitions —** Costs associated with all minor (non-project) purchases/capital acquisitions for this department.

04-40-430-540001 **Backflow Maintenance —** Costs associated with maintenance and repair of District-owned backflow devices and test equipment including costs associated with backflow testing and customer notification.

01-40-430-550051 **Advertising/Legal Notices —** Cost associated with advertising notices, inviting bids, etc.

04-40-430-550066 **Subscriptions —** Costs of subscriptions for regulatory and technical updates.

TRANSMISSION AND DISTRIBUTION

The three-digit departmental number 440 seen in this section of the General Ledger refers to the expenses incurred for the operation and maintenance of the infrastructure used to bring water from wells to storage tanks and from storage tanks to the consumers.

01-40-440-500105 **Labor —** Wage expenses for this department.

01-40-440-500109 **FSLA Overtime —** Overtime expense for nonexempt applicable incentive payments, in addition to base pay, when computing overtime under FSLA.

01-40-440-500110 **Overtime —** Overtime expenses for this department.

01-40-440-500111 **Double Time —** Double-time expenses for this department.

01-40-440-500113 **Standby/On-Call —** Expenses for off-duty work for this department as defined by the Memorandum of Understanding (MOU) between the District and hourly employees in this department.

01-40-440-500114 **Incentive Pay —** Expenses for approved Incentive Pay for employees in this department.

01-40-440-500115 **Social Security —** Expenses for the District's portion of Social Security (FICA) for this department.

01-40-440-500120 **Medicare —** Expenses for the District's portion of Medicare for this department.

01-40-440-500125 **Health Insurance —** Cost of providing health benefits to employees in this department.

01-40-440-500140 **Life Insurance —** Life insurance premiums paid on behalf of employees in this department.

01-40-440-500143 **EAP Program —** Cost of providing Employee Assistance Program to employees in this department.

01-40-440-500145 **Workers' Compensation —** Standard costs paid to the District's insurance carrier for employees in this department.

01-40-440-500155 **Retirement/CalPERS —** Retirement contributions paid on behalf of employees in this department.

01-40-440-500165 **Uniforms and Employee Benefits —** Cost of uniforms, personal protective equipment, and boot allowance for employees in this department.

01-40-440-500175 **Training/Education/Mtgs/Travel —** Provides personnel development costs, including attendance and/or participation of District approved training, educational forums, webinars, meetings, seminars and conferences, and mileage/meal reimbursement for employees in this department.

01-40-440-500178 **General Safety Supplies —** Costs associated with general safety materials or equipment not otherwise specified.

01-40-440-500180 **Accrued Sick Leave Expense —** Cost of sick time earned by employees in this department.

01-40-440-500185 **Accrued Vacation Leave Expense —** Cost of vacation time earned by employees in this department.

01-40-440-500187 **Accrued Leave Payments —** Cash payouts of excess vacation and sick time permitted under District policy. May include Floating Holiday, Birthday Holiday, Admin Time, and Comp Time.

01-40-440-500190 **Temporary Labor —** Wage expenses for the use of temporary employees employed by a third-party agency for all divisions of the Operations department.

01-40-440-500195 **CIP Related Labor —** Wage and benefits expenses for Capital Improvement Projects in this department.

01-40-440-510031 **Small Tools, Parts, and Maintenance —** Costs for minor repairs and small tools and parts purchases.

01-40-440-520071 **Maintenance and Repair — Pipeline and Hydrants —** Costs associated with the maintenance and repair of pipelines and fire hydrants.

01-40-440-520081 **Maintenance and Repair — Hydraulically Controlled Valves —** Costs associated with the maintenance and repair of Cla-Valves, including control valves, bypass valves, pressure regulating valves (PRV), pressure sustaining valves, and any other hydraulically controlled system valves.

01-40-440-530001 **Minor Capital Acquisitions —** Costs associated with all minor (non-project) purchases/capital acquisitions for this department.

01-40-440-540024 **Inventory Adjustments —** Costs associated with a change in market value on inventory using an average-cost valuation method or costs associated with removing obsolete or damaged items from inventory.

01-40-440-540036 **Line Locates —** Cost associated with the locating and marking of underground facilities.

01-40-440-540042 **Meters Maintenance and Services —** Costs associated with repair and maintenance of existing meters and services, service lines, in accordance with the District's meter change-out program.

01-40-440-540078 **Reservoirs Maintenance —** Costs associated with the repair and maintenance of District water storage facilities.

01-40-440-550051 **Advertising/Legal Notices —** Cost associated with advertising notices, inviting bids, etc**.**

INSPECTIONS

The three-digit departmental number 450 seen in this section of the General Ledger refers to the expenses incurred for the labor of the inspectors. These costs are typically recovered through inspection fees and development charges.

01-40-450-500105 **Labor —** Wage expenses for this department.

01-40-450-500110 **Overtime —** Overtime expenses for this department.

01-40-450-500111 **Double Time —** Double-time expenses for this department.

01-40-450-500113 **Standby/On-Call —** Expenses for off-duty work for this department as defined by the Memorandum of Understanding (MOU) between the District and hourly employees in this department.

01-40-450-500115 **Social Security —** Expenses for the District's portion of Social Security (FICA) for this department.

01-40-450-500120 **Medicare —** Expenses for the District's portion of Medicare for this department.

01-40-450-500125 **Health Insurance —** Cost of providing health benefits to employees in this department.

01-40-450-500140 **Life Insurance —** Life insurance premiums paid on behalf of employees in this department.

01-40-450-500143 **EAP Program —** Cost of providing Employee Assistance Program to employees in this department.

01-40-450-500145 **Workers' Compensation —** Standard costs paid to the District's insurance carrier for employees in this department.

01-40-450-500155 **Retirement/CalPERS —** Retirement contributions paid on behalf of employees in this department.

01-40-450-530001 **Minor Capital Acquisitions —** Costs associated with all minor (non-project) purchases/capital acquisitions for this department.

CUSTOMER SERVICE AND METER READING

The three-digit departmental number 460 seen in this section of the General Ledger refers to the expenses incurred for the labor of the meter readers and the field customer service representative.

01-40-460-500105 **Labor —** Wage expenses for this department.

01-40-460-500109 **FSLA Overtime —** Overtime expense for nonexempt applicable incentive payments, in addition to base pay when computing overtime, under FSLA

01-40-460-500110 **Overtime —** Overtime expenses for this department.

01-40-460-500111 **Double Time —** Double-time expenses for this department.

01-40-460-500113 **Standby/On-Call —** Expenses for off-duty work for this department as defined by the Memorandum of Understanding (MOU) between the District and hourly employees in this department.

01-40-460-500114 **Incentive Pay —** Expenses for approved Incentive Pay for employees in this department.

01-40-460-500115 **Social Security —** Expenses for the District's portion of Social Security (FICA) for this department.

01-40-460-500120 **Medicare —** Expenses for the District's portion of Medicare for this department.

01-40-460-500125 **Health Insurance —** Cost of providing health benefits to employees in this department.

01-40-460-500140 **Life Insurance —** Life insurance premiums paid on behalf of employees in this department.

01-40-460-500143 **EAP Program —** Cost of providing Employee Assistance Program to employees in this department.

01-40-460-500145 **Workers' Compensation —** Standard costs paid to the District's insurance carrier for employees in this department.

01-40-460-500155 **Retirement/CalPERS —** Retirement contributions paid on behalf of employees in this department.

01-40-460-500165 **Uniforms and Employee Benefits —** Cost of uniforms, personal protective equipment, and boot allowance for employees in this department.

01-40-460-500175 **Training/Education/Mtgs/Travel —** Provides personnel development costs, including attendance and/or participation of District approved training, educational forums, webinars, meetings, seminars and conferences, and mileage/meal reimbursement for employees in this department.

01-40-460-500180 **Accrued Sick Leave Expense —** Cost of sick time earned by employees in this department.

01-40-460-500185 **Accrued Vacation Leave Expense —** Cost of vacation time earned by employees in this department.

01-40-460-500187 **Accrued Leave Payments —** Cash payouts of excess vacation and sick time permitted under District policy. May include Floating Holiday, Birthday Holiday, Admin Time, and Comp Time.

01-40-460-500195 **CIP Related Labor —** Wage and benefits expenses for a Capital Improvement Project in this department.

01-40-460-530001 **Minor Capital Acquisitions —** Costs associated with all minor (non-project) purchases/capital acquisitions for this department.

MAINTENANCE and GENERAL PLANT EXPENSES

The three-digit departmental number 470 seen in this section of the General Ledger refers to the expenses incurred for the labor of employees performing landscape and general plant maintenance. This department includes expenses related to District-owned properties. The three-digit department number 510 seen in this section of the General Ledger refers to the general expenses incurred by the District that are not associated with a specific department.

01-40-470-500105 **Labor —** Wage expenses for this department.

01-40-470-500109 **FSLA Overtime —** Overtime expense for nonexempt applicable incentive payments, in addition to base pay when computing overtime, under FSLA

01-40-470-500110 **Overtime —** Overtime expenses for this department.

01-40-470-500111 **Double Time —** Double-time expenses for this department.

01-40-470-500113 **Standby/On-Call —** Expenses for off-duty work for this department as defined by the Memorandum of Understanding (MOU) between the District and hourly employees in this department.

01-40-470-500114 **Incentive Pay —** Expenses for approved Incentive Pay for employees in this department.

01-40-470-500115 **Social Security —** Expenses for the District's portion of Social Security (FICA) for this department.

01-40-470-500120 **Medicare —** Expenses for the District's portion of Medicare for this department.

01-40-470-500125 **Health Insurance —** Cost of providing health benefits to employees in this department.

01-40-470-500140 **Life Insurance —** Life insurance premiums paid on behalf of employees in this department.

01-40-470-500143 **EAP Program —** Cost of providing Employee Assistance Program to employees in this department.

01-40-470-500145 **Workers' Compensation —** Standard costs paid to the District's insurance carrier for employees in this department.

01-40-470-500155 **Retirement/CalPERS —** Retirement contributions paid on behalf of employees in this department.

01-40-470-500165 **Uniforms and Employee Benefits —** Cost of uniforms, personal protective equipment, and boot allowance for employees in this department.

01-40-470-500175 **Training/Education/Mtgs/Travel —** Provides personnel development costs, including attendance and/or participation of District approved training, educational forums, webinars, meetings, seminars and conferences, and mileage/meal reimbursement for employees in this department.

01-40-470-500180 **Accrued Sick Leave Expense —** Cost of sick time earned by employees in this department.

01-40-470-500185 **Accrued Vacation Leave Expense —** Cost of vacation time earned by employees in this department.

01-40-470-500187 **Accrued Leave Payments —** Cash payouts of excess vacation and sick time permitted under District policy. May include Floating Holiday, Birthday Holiday, Admin Time, and Comp Time.

01-40-470-501111 **Electricity — 560 Magnolia Ave —** Electricity for the District Main Office.

01-40-470-501121 **Electricity — 12303 Oak Glen Rd —** Electricity for District residence, billed to the occupant.

01-40-470-501131 **Electricity — 13695 Oak Glen Rd —** Electricity for District residence, billed to the occupant.

01-40-470-501141 **Electricity — 13697 Oak Glen Rd —** Electricity for District residence, billed to the occupant.

01-40-470-501151 **Electricity — 9781 Avenida Miravilla—** Electricity for District residence, billed to the occupant.

01-40-470-501161 **Electricity — 815 E. 12th St —** Electricity for the field office.

01-40-470-501171 **Electricity — 851 E. 6th St —** Electricity for the engineering annex.

01-40-470-501321 **Propane — 12303 Oak Glen Rd —** Propane purchased for District residence, billed to the occupant.

01-40-470-501331 **Propane — 13695 Oak Glen Rd —** Propane purchased for District residence, billed to the occupant.

01-40-470-501341 **Propane — 13697 Oak Glen Rd —** Propane purchased for District residence, billed to the occupant.

01-40-470-501351 **Propane — 9781 Avenida Miravilla —** Propane purchased for District residence, billed to the occupant.

01-40-470-501411 **Sanitation — 560 Magnolia Ave —** Sewer and Refuse for the District Main Office.

01-40-470-501461 **Sanitation — 815 E. 12th St —** Sewer/Refuse and a trash bin for the field office.

01-40-470-501471 **Sanitation — 11083 Cherry Ave —** Recycle/trash bin located at Inventory Warehouse.

01-40-470-501481 **Sanitation — 39500 Brookside Ave —** Recycle/trash bin located at Inventory Warehouse.

01-40-470-501600 **Property Maintenance and Repairs —** Maintenance work performed on the various District-owned buildings (wells, pressure regulation stations, booster pumps, etc.).

01-40-470-501611 **Maintenance and Repair — 560 Magnolia Ave —** Costs associated with the maintenance and repairs performed at the District Main Office, including routine maintenance to the A/C unit, cleaning services, and any other professional services associated with the maintenance or repair of this facility.

01-40-470-501621 **Maintenance and Repair — 12303 Oak Glen Rd —** Maintenance and repairs performed at District residence.

01-40-470-501631 **Maintenance and Repair — 13695 Oak Glen Rd —** Maintenance and repairs performed at the District residence.

01-40-470-501641 **Maintenance and Repair — 13697 Oak Glen Rd —** Maintenance and repairs performed at the District residence.

01-40-470-501651 **Maintenance and Repair — 9781 Avenida Miravilla —** Maintenance and repairs performed at the District residence.

01-40-470-501661 **Maintenance and Repair — 815 E. 12th St —** Costs associated with the maintenance and repairs performed at the District Field Office, including routine maintenance to the A/C unit, ice machine, cleaning services, and any other professional services associated with the maintenance or repair of this facility.

01-40-470-501671 **Maintenance and Repair — 851 E. 6th St —** Costs associated with the maintenance and repairs performed at the District Engineering Annex, including routine cleaning services, water service, and any other professional services associated with the maintenance or repair of this facility.

01-40-470-501681 **Maintenance and Repair — 39500 Brookside Ave —** Costs associated with the maintenance and repairs performed at the District Inventory Warehouse including routine maintenance for pest control and any other professional services associated with the maintenance or repair of this facility.

01-40-470-501691 **Maintenance and Repair — Buildings (General) —** Costs associated with maintenance and repairs of general District facilities not otherwise specified.

01-40-470-510001 **Auto/Fuel —** Fuel purchased for District fleet vehicles.

01-40-470-510002 **CIP Related Fuel—** Fuel purchased for Capital Improvement Projects.

01-40-470-520011 **Maintenance and Repair — Safety Equipment —** Costs for safety items such as cones, barricades, signs, etc. District keeps on-hand inventory; purchases would be only to replenish worn-out items.

01-40-470-520031 **Maintenance and Repair — General Equipment —** Costs associated with general maintenance performed on District equipment.

01-40-470-520041 **Maintenance and Repair — Fleet —** Costs associated with routine maintenance, parts, oil changes, repairs, vehicle cleaning service, etc., for all fleet vehicles.

01-40-470-520051 **Maintenance and Repair — Paving —** Costs associated with road repairs and paving outside of the City of Beaumont conducted by outside contractors.

01-40-470-520053 **Maintenance and Repair — Paving (City of Beaumont**) – Costs associated with road repairs and paving within the City of Beaumont conducted by outside contractors.

01-40-470-530001 **Minor Capital Acquisitions —** Costs associated with all minor (non-project) purchases/capital acquisitions for this department.

01-40-470-540030 **Landscape Maintenance —** Landscape maintenance is performed at the various District facilities.

01-40-470-540052 **Encroachment Permits —** Costs associated with encroachment permit deposits and fees.

01-40-470-540072 **Recharge Facility, Canyon and Pond Maintenance —** Costs associated with the maintenance and weed abatement necessary for the basins at the Noble Creek Recharge Facility Phase I & II and basins located in Edgar Canyon.

01-50-510-500112 **Stipend – Association Meeting Attendance —** Expenses for Employees Association Representative attendance at Personnel Meetings or Regular/Special Board meetings with Personnel items on the Agenda defined by the Memorandum of Understanding (MOU) between the District and hourly employees.

01-50-510-502001 **Rents/Leases —** Cost associated with third-party rental agreements with the District, including the Engineering Annex.

01-50-510-510031 **Small Tools, Parts, and Maintenance —** Costs for minor repairs and small tools and parts purchases not specifically associated with any one project or division.

01-50-510-540066 **Property Damages and Theft —** Costs associated with small claims on the District for property damage.

01-50-510-550040 **General Supplies —** Cost of general supplies used for District operations not specifically associated with any one project.

01-50-510-550060 **Public Education/Community Outreach —** Costs associated with public education and community outreach, such as the mandated Annual Consumer Confidence Report (Water Quality Report), public relations, etc.

01-50-510-550072 **Miscellaneous Operating Expenses —** Expenses that do not fall directly under another general ledger account for the District.

01-50-510-550074 **Disaster Preparedness Ongoing Expenses —** Expenses specifically incurred during an ongoing disaster, as well as costs associated with the District’s disaster preparedness program, that are not included in any other GL account.

ACRONYMS, ABBREVIATIONS, AND GLOSSARY OF TERMS



ACRONYMS AND ABBREVIATIONS

AB	Assembly Bill
A/C	Air Conditioner
ACFR	Annual Comprehensive Financial Report
ACH	Automated Clearing House
ACWA	Association of California Water Agencies
AED	Automated External Defibrillator
AF	Acre-Foot or Acre-Feet
AF-shares	Acre-Feet Shares
AFY	Acre-Feet per Year
AMR/AMI	Automated Meter Reading/Advanced Metering Infrastructure
ARPA	American Rescue Plan Act
ASCE	American Society of Civil Engineers
Authority	Sites Project Authority
AWWA	American Water Works Association
BBWM	Beaumont Basin Watermaster
BCVWD	Beaumont-Cherry Valley Water District
BOD	Board of Directors
CalPERLA	California Public Employers Labor Relations Association
CalPERS	California Public Employees Retirement System
CCF	Centum (hundred) Cubic Feet
CCMT	Certified California Municipal Treasurers
CEPPT	California Employers' Pension Prefunding Trust
CEQA	California Environmental Quality Act
CERBT	California Employers' Retiree Benefit Trust
Chandler	Chandler Asset Management Advisory Service
CIB	Capital Improvement Budget
CIP	Capital Improvement Plan
CMTA	California Municipal Treasurers Association
COLA	Cost of Living Adjustment
CPR	Cardiopulmonary Resuscitation
CSMFO	California Society of Municipal Finance Officers
CSR	Customer Service Representatives
Delta	Sacramento-San Joaquin Delta
DCA	Delta Conveyance Authority
DCP	Delta Conveyance Project
DDW	Division of Drinking Water
DIP	Ductile Iron Pipe
EAP	Employee Assistance Program
EDU	Equivalent Dwelling Unit
EIR	Environmental Impact Report
EIS	Environmental Impact Statement
EOC	Engineering Operations Center
FICA	Federal Insurance Contributions Act
FSA	Flexible Spending Account
FTE	Full-Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles

GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographical Information System
GM	General Manager
GPM	Gallons Per Minute
GPS	Global Positioning System
HP	Horsepower
HR	Human Resources
HRIS	Human Resources Information System
IRS	Internal Revenue Service
IT	Information Technology
LAFCO	Local Agency Formation Commission
LAIF	Local Agency Investment Fund
LED	Light Emitting Diode
LF	Linear Feet
MAF	Million Acre Feet
MDP-Line 16	Master Drainage Plan Line 16 Storm Drain Project
MG	Million Gallons
MISAC	Municipal Information Systems Association of California
MOU	Memorandum of Understanding
MS-ISAC	Multi-State Information Sharing & Analysis Center
NCRF	Noble Creek Recharge Facility
NEPA	National Environmental Policy Act
NFPA	National Fire Protection Act
NPDES	National Pollutant Discharge Elimination System
NPL	Net Pension Liability
OCWD	Orange County Water District
OPEB	Other Post-Employment Benefits
OSHA	Occupational Safety and Health Administration
PEPRA	Public Employees' Pension Reform Act
Program	Certificate of Achievement for Excellence in Financial Reporting Program
PZ	Pressure Zone
RCFC&WCD	Riverside County Flood Control and Water Conservation District
RWQCB	Regional Water Quality Control Board
SAWPA	Santa Ana Watershed Project Authority
SB	Senate Bill
SCADA	Supervisory Control and Data Acquisition
SCE	Southern California Edison
SDLF	Special District Leadership Foundation
SGPRWA	San Gorgonio Pass Regional Water Alliance
SGPWA	San Gorgonio Pass Water Agency
SHRM	Society for Human Resource Management
SPA	Sites Project Authority
SQL	Structured Query Language
SWP	State Water Project
SWRCB	State Water Resources Control Board
TDH	Total Dynamic Head
UAL	Unfunded Accrued Liability
UCMR 5	Fifth Unregulated Contaminated Monitoring Rule

USA	Underground Service Alert
USACE	U.S. Army Corps of Engineers
WCD	Water Conservation District
WRCOG	Western Riverside Council of Governments
WSCP	Water Shortage Contingency Plan
WWTP	Wastewater Treatment Plant
YVWD	Yucaipa Valley Water District

GLOSSARY

Account – A systematic arrangement showing the effect of a business transaction. A separate account exists for each asset, liability, equity, revenue, and expense.

Accrual Basis of Accounting – The method of recording financial transactions in the accounting period in which revenues are earned, and expenses are incurred, rather than only after cash is received or paid.

Acre-Feet – The volume of water that would cover one acre to a depth of one foot. Equal to 325,851 gallons or 43,560 cubic feet of water.

Ad Hoc- Committees for a specific purpose only.

Adoption – Formal action by the Board of Directors.

Amortization – The paying off of debt in regular installments over a period of time.

Annual Comprehensive Financial Report – The official annual report, including financial statements, statistical information, and extensive narration, which goes beyond the minimum financial reporting.

Appropriation – The act of setting aside money for a specific purpose.

Assets – Resources owned or held by an entity that has monetary value.

AutoCAD – Automated Computer-Aided Design and Drafting.

Backhaul – Network Communications between District Sites.

Balanced Budget – A budget for which expenditures are equal to revenue.

Budget – The District's financial plan balances proposed expenses for a certain period with the expected revenue for that same period. The current budget period is for one calendar year.

Capital Expenses – Expenses that result in the acquisition of, or in addition to, fixed assets, including land, buildings, improvements, machinery, and equipment.

Capital Improvement Project – An addition of a new pipeline or facility, a renovation or major maintenance to existing facilities, a significant landscape improvement, land, or a one-time major equipment purchase.

Centum Cubic Feet (hundred) – Unit of measure of water volume equivalent to 748 gallons or 1/435.6 acre-feet. More commonly referred to as one hundred cubic feet.

Debt – The repayment cost of the principal and interest on long-term debt, usually stated in annual terms and based on an amortization schedule.

Depreciation – A portion of the cost of fixed assets that are charged as an expense during a year, representing an estimate of the value of the asset used up during that year as a result of wear, deterioration, obsolesce, or action of the physical elements. Although reported in the budget, this is a non-cash transaction.

Enterprise Fund – A fund that accounts for the financing of a self-supporting enterprise for which a fee is charged to external users for goods or services.

Equivalent Dwelling Unit – A standard unit of measurement of water discharged into the sewer collection and treatment system equal to the average discharge from a detached single-family unit.

Expenses – An outflow of assets, not necessarily in cash, in exchange for materials or services received for the ordinary course of business.

Fiscal Year – A twelve-month period of time to which the annual budget applies and, at the end of which, an entity decides its financial position and the results of its operations, in this case, from January 1 to December 31.

Fixed Asset – A tangible item that provides a benefit over more than one year, such as property, plant, and equipment.

Fund Balance/Net Position – The difference between a particular fund's assets and liabilities at any given time.

Generally Accepted Accounting Principles – The uniform accounting principles, standards, and procedures for presenting financial reports. For local governments, GAAP is set by the Government Accounting Standards Board.

Geographical Information System – An information system integrating maps with electronic data.

Internal Service Funds - An internal service fund accounts for activities that provide goods and services to other funds.

Operating Expenses – All costs associated with doing the day-to-day business of the District which are not considered capital improvements or debt repayments.

Operating Revenue – All revenue associated with doing the day-to-day business of the District.

Projected – An estimate of revenues and/or expenses based on past trends, the present economic situation, and future financial forecasts.

Proprietary Fund Accounting - Create a record and account for transactions in government-related activities.

Ratify – Formally approve.

Resolution – A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Southern California Edison – The primary electricity supply company for the majority of Southern California.

State Water Resources Control Board – An oversight board for the California Environmental Protection Agency.

Capital Improvements



Capital Improvement Budget

What are Capital Improvements?

Capital improvement planning helps bridge the gap between CIB planning and the budget processes. It allows the District to plan for the future based on specific goals and resources. Capital improvements include the purchase, construction, replacement, addition, or major repair and rehabilitation of District facilities, infrastructure, and equipment. The selection and evaluation of capital projects involves analysis of District requirements, speculation on growth, the ability to make estimates, and the consideration of historical perspectives. A “capital project” has a monetary value of at least $5,000, has a useful life of a minimum of two years, and results in the creation or improvement of a fixed asset. A capital project is usually relatively large compared to other “capital outlay” items included in an annual operating budget. The District considers vehicles and heavy equipment capital projects for financial planning.

Ten-Year Capital Improvement Plan

In March 2017, the Board of Directors adopted the 2017-2026 Ten-Year Capital Improvement Plan (CIP); the CIP is updated annually. The CIP is a ten-year fiscal planning tool used to identify the future capital needs of the Beaumont-Cherry Valley Water District (BCVWD/District) and the timing and method of financing those capital needs. Like other water agencies across California, the District handles population growth, aging infrastructure, climate change and environmental mandates, and an influx of new technologies. The tasks of upgrading infrastructure are complex and essential to meet customer needs. Water meters, for example, must become intuitive, and two-way communication devices and wells need to be built with next-generation computers to maximize pumping efficiencies and provide added security.

Many of these enhancements and upgrades are costly but necessary. The design of a CIP reflects the District’s will to build, maintain, and manage assets needed to produce, treat, and distribute water while keeping costs to customers down. This planning tool provides the framework for District investments over a ten-year horizon while providing the flexibility to adapt to changing infrastructure needs and opportunities.

Generally, projects included in the CIP are non-recurring projects that exceed $5,000 in cost and have a useful life of a minimum of two years, qualifying them as capital assets per the District’s capitalization policy. The larger capital projects in the CIP have costs exceeding $1,000,000 and useful lives of ten to fifty years. The District’s CIP includes projects in six distinct improvement groups: Potable Infrastructure Projects, Non-Potable Infrastructure Projects, Potable Pipeline Projects Funded with Capacity Charges, Potable Pipeline Replacement Projects Funded with Capital Replacement Reserves, and Capital Assets with acquisitions such as IT replacements and upgrades and vehicle replacements, and Potable Pipelines Built By and Donated By Developers. Projects in the CIP that have high costs may require using reserves, low-interest loans, or bond debt to finance their expenses.

The schedule presented as Appendix C in this Capital Improvement Budget (CIB) includes the next five years of the CIP as adopted by the Board in March 2018, with revisions made periodically due to the dynamic nature of the CIP. The CIB is separated into the following distinct project types: Potable Infrastructure Projects, Potable Pipeline Replacements, IT Network Infrastructure Projects, IT SCADA/AMR Infrastructure Projects, IT/Field Operations/Administration Projects, Vehicles & Equipment, Non-Potable Infrastructure Projects, and Non-Potable Pipeline Projects. Additionally, because of inflationary adjustments to these projects, a project initially budgeted

for in one year but not completed in that year may have a higher total cost than in the previous CIB. Similarly, as the CIP is reviewed and specific projects are moved back or forward in time, the total project costs may change due to inflationary adjustments. Appendix C shows the years 2024 through 2028. The emphasis is on the 2024 budget year, as this is the spending plan for the upcoming year. Of the ten years covered in the CIP, the upcoming fiscal year is the most detailed and accurate since it is based on the most current plans and ongoing projects.

Significant projects of $250,000 or more scheduled to begin or continue (carryover) in 2024 are described in detail below, with the total estimated project costs in 2024 dollars stated in parentheses.



Capital Improvement Project Summaries

Potable Infrastructure Projects

EOC-001 **BCVWD EOC Staffing and Space Requirements ($21,453,200)**
Short term cost of $1,760,000 is for the purchase of land in the next 3 - 5 years and completion of facilities planning (soft costs) for a future District office facility based on preliminary projections of staffing needs over time. The short-term cost proposed is $1M as an estimated purchase cost for land and associated soft costs of $760K.This project was conceived in 2019 and is ongoing.

DPX-001 **Disaster Preparedness Equipment ($1,056,600)**
In coordination with the ongoing improvements to the District's safety plan, District staff has identified areas of vulnerability in assessing responses to emergency situations and has identified the purchase of certain equipment such as backup generators and an emergency communications system, as necessary. This project was conceived in 2019 and is ongoing.

WR-SITES-Reser **Investment in Sites Reservoir Project ($32,158,600)**
The revised total project is estimated to cost 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 "shares" or AF of supply in conjunction with the SGPWA's 10,000 is ongoing.

BP-2750-0001 **2750 Zone to 2850 Zone Booster Pump Station ($4,112,900)**
Remove existing 2750 to 3040 Zone "can" booster pumps 21A, 21B, and engine-driven pump 21C. Retain existing "cans." Install 3 new pumps: 1 @ 750 gpm, 130 ft TDH, 40 HP and 2 @ 2250 gpm, 130 ft TDH, 100 HP. The existing booster pump station will be converted to new 2750 to 2850 Zone. This project commenced in 2017 and is ongoing

TM-2750-0001 **Cherry Reservoir 1 & 2 Exterior Recoat and Retrofit ($774,700)**
Removal of exterior paint coating and repainting of the exterior of Cherry I and Cherry II, 1 MG potable water storage tank. This project was initially approved to begin in 2022, is not complete as of September 30, 2023, and has been updated to carry over into 2023.

W-2750-0001 **Replacement for Well 2 ($6,754,000)**
Drill and outfit new Beaumont Basin deep well to replace Well 2 on the existing Well 2 site at 12th and Michigan St., 2000 gpm, 700 ft TDH, 500 HP. This project commenced in 2017 and is ongoing.

W-2750-0002 **2750 Zone Well in Noble Creek Regional Park ($7,903,300)**
Drill and outfit new Beaumont Basin deep well in the southwest corner of Noble Creek Regional Park, 2000 gpm, 700 ft TDH, 500 HP. This project commenced in 2017 and is ongoing.

W-2750-0005 **Replace 2750 Zone Well 1 ($4,723,500)**
Drill and outfit new Beaumont Basin deep well to replace Well 1 on the existing Well 1 site at 12th and Palm, 2000 gpm, 700 ft TDH, 500 HP. This project commenced in 2017 and is ongoing.

BP-2850-0001 **2850 Zone to 3040 Zone Booster Pump Station_0001 ($4,463,200)**
Construct new 2850 to 3040 Booster Pumping Station at the Vineland Tanks. Design for 4 pumps ultimate, install 3 initially @ 2100 gpm, 220 ft TDH, 200 HP each. This project was initially approved to begin in 2022, is not complete as of September 30, 2023, and has been updated to carry over into 2023.

TM-2850-0001 **Vineland 1 Exterior Recoat and Retrofit ($330,200)**
Removal of exterior paint coating and repainting of the exterior of Vineland I, a 1 MG potable water storage tank. This project was initially approved to begin in 2022, is not complete as of September 30, 2023, and has been updated to carry over into 2023.

W-2850-0001 **New Beaumont Basin Well on Pardee Sundance Site ($7,903,300)**
Drill and outfit new Beaumont Basin deep well on Pardee Sundance Site, 2000 gpm, 700 ft TDH, 500 HP. Note that this well could pump to 3040 Zone also.

BP-3040-0001 **3040 to 3330 Booster Pump Station at Noble Tank_0001 ($2,518,500)**
Install 2 pumps , 500 gpm @ 320 ft TDH, 60HP, and construct permanent pumping station for existing Noble Booster. Provide space for 4 pumps ultimate. Relocate existing 500 gpm @ 310 ft TDH, 60HP into new pump station building. Construct on District-owned land. This project commenced in 2017 and is ongoing.

T-3040-0001 **2 MG 3040 Zone Tank ($4,463,200) and Pressure Zone Pipeline ($1,435,100)**
Construct an additional 2 MG steel tank adjacent to the existing 1 MG Noble (3040) Zone Tank on District Property and construct a new transmission main to connect into the 3040 Zone. This project commenced in 2017 and is ongoing and was awarded grant funding in 2022.

TM-3040-0001 **Highland Springs Reservoir Recoat and Retrofit ($449,600)**
Removal of interior and exterior paint coating and repainting of the interior and exterior of Highland Springs Reservoir, a 1 MG potable water storage tank. This project was initially approved to begin in 2022, is not complete as of September 30, 2023, and has been updated to carry over into 2024.

TM-3330-0001 **Lower Edgar Reservoir Recoat and Retrofit ($874,300)**
Removal of interior and exterior paint coating and repainting of the interior and exterior of Lower Edgar Reservoir, a 1 MG potable water storage tank. This project was initially approved to begin in 2022, is not complete as of September 30, 2023, and has been updated to carry over into 2024.

WR **Grand Avenue Storm Drain ($5,988,800)**
Partially grant-funded project to construct interceptor storm drain in Grand Ave from Bellflower Ave. to the District's Noble Creek Recharge Facility-Phase II to intercept relatively clean runoff. Watershed area = 505 acres, for 10 years approx. 380 cfs. The project was completed in 2023; the remaining 10% of the project cost is for monitoring equipment and pond slide gates.

Potable Pipeline Replacements

P-2750-0056 **11th Street, Beaumont Avenue to Elm Avenue ($1,466,500)**
Abandon and replace 1,950 linear feet (LF) of 8" diameter of 11th Street pipeline from Beaumont Avenue to Elm Avenue. This project was initially approved to begin in 2022, is not complete as of September 30, 2023, and has been updated to carry over into 2024.

P-2750-0066 **Egan Ave.-Wellwood Ave. Alley, 5th to 8th Street ($442,400)**
Abandon and replace 1,180 linear feet (LF) of 8" diameter of pipeline in the Wellwood Avenue Alley from 5th Street to 6th Street.

P-2750-0091 **Elm Avenue, W 4th Street south to end of cul-de-sac ($307,300)**
Construction of approximately 850 linear feet (LF) of 8" ductile iron pipe (DIP), as well as the relocation of 5 service laterals, and the installation of two (2) proposed fire hydrants. This project was approved to begin in 2023 and updated to carry over into 2024.

P-2750-0092 **Michigan Avenue, 5th Street to 6th Street ($398,600)**
Abandon and replace 530 LF of 8" diameter of Michigan Avenue pipeline from 5th Street to 6th Street. This project was initially approved to begin in 2022, is not complete as of September 30, 2023, and has been updated to carry over into 2024.

P-2750-0095 **American Avenue, 6th Street to 8th Street ($871,400)**
Abandon and replace approximately 1,200 LF of existing 6" steel pipeline with 8" ductile iron pipe (DIP), as well as the replacement of approximately 19 service laterals, the reconnection of two (2) existing fire hydrants to the proposed waterline, and one (1) new fire hydrant. This project was initially approved to begin in 2022, is not complete as of September 30, 2023, and has been updated to carry over into 2024.

P-2750-0096 **2022-2023 Service Replacements Project ($694,100)**
Abandon and replace approximately 117 water services of various materials with copper services. This project was initially approved to begin in 2022, is not complete as of September 30, 2023, and has been updated to carry over into 2024.

P-2750-0097 **5th Street, California Avenue to Michigan Avenue ($1,858,000)**
Abandon and replace approximately 3,900 LF of existing 10" steel pipeline with 12" ductile iron pipe (DIP), and replace 31 service laterals and reconnect seven (7) existing fire hydrants to the proposed waterline. This project was initially approved to begin in 2022, is not complete as of September 30, 2023, and has been updated to carry over into 2024.

P-2750-0058 **2023-2024 Service Replacements Project/Wellwood Avenue, B Street north to end ($505,000)**

P-2750-0098 P-2750-0058
Abandon and replace 180 linear feet (LF) of 8" diameter of Wellwood Avenue pipeline from B Street north to the end. This project was initially listed as a separate project and has been merged with P-2750-0098.

P-2750-0098

Abandon and replace approximately 85 water services of various materials with copper services.

P-2750-0099 **Orange Avenue, 6th Street to 8th Street ($700,800)**

Install 1,100 LF of 8" DIP, along Orange Avenue, from 6th Street to 8th Street.

P-3040-0021 **Orange Avenue, Lincoln St., Noble St to West end ($385,400)**

Install 1,330 LF of 8" DIP, along Lincoln Street, from Noble Street west to the end.

P-3040-0023, 0024, 0025, 0026, P-3330-0003, P-3620-0009 **2020-2021 Replacement Pipelines ($1,619,400)**

P-3040-0023, 0024:

Replacement of approximately 270 LF of 6" steel pipeline with 8" DIP, along Lambert Road and Bing Place (each, total of 540 LF), west of Cherry Avenue.

P-3040-0025:

Replacement of approximately 1,250 LF of 6" steel pipeline with 8" DIP, along Star Lane, Sky Lane, and View Drive, south of Orchard Street.

P-3040-0026:

Replacement of approximately 900 LF of 4" steel with an 8" DIP pipeline, along the unpaved alignment of Utica Way from Vineland Street north to View Drive.

P-3330-0003:

Replacement of approximately 1,380 LF of 6" steel pipeline with 8" DIP in Avenida Sonrisa, from Avenida San Timoteo westerly to the end of the existing 6" steel line.

P-3620-0009:

Replacement of approximately 300 LF of 6" steel pipeline with 8" DIP, along Avenida Miravilla from Quail Road south to the termination of the existing 6" steel water line.

P-3040-0027 **Grand Ave., Jonathon Ave. to Bellflower 12 in ($1,405,700)**

Install approximately 2,320LF of existing variable diameter aging pipelines with 12" ductile iron pipe (DIP) within Grand Ave., from Jonathon Ave. to Bellflower Ave.

P-3330-0007 **From Avenida Sonrisa, north to Avenida Miravilla through Alley ($475,200)**

Replacement of approximately 1,000 LF of 8" steel with an 8" DIP pipeline, in Avenida Sonrisa, north to Avenida Miravilla through the alley.

P-3620-0001 **"B" Line Upper Edgar to upper end of 20" DIP and from lower end 20" DIP to Balance Line in Edgar Canyon ($2,240,900)**

Install 3,000 LF of 20" (or appropriately sized diameter) of "B" Line Upper Edgar to upper end of 20" DIP and from lower end 20" DIP to Balance Line in Edgar Canyon. This project was approved to begin in 2021 and updated to carry over into 2023.

P-3620-0012 **Ave Altejo Bella, Ave Miravilla to end of cul-de-sac ($847,900)**

Replacement of approximately 970 LF of 8" steel with approximately 2,200 LF of new 8" DIP pipeline, in Avenida Altejo Bella from Avenida Miravilla to the end of the cul-de-sac. This project commenced in 2017 and, as of the preparation of this report, is near completion.

Significant equipment and vehicles with a purchase price over $25,000 and scheduled to commence or continue (carryover) in 2024 are described below.

IT Network Infrastructure

IT-NETW-0011 Server Room Uninterrupted Power Source ($50,900)
This will provide necessary uninterrupted power in the server room to critical systems at the District's main office in the event of a power failure for the period between when the power failure occurs, and the building backup generator comes online.

IT-NETW-0013 Servers and Related Equipment (4 per year, 3-year life, $15K per server) ($60,000)
This is an ongoing CIP project designed to replace older server and appliance equipment critical that power critical systems in the District.

IT SCADA Infrastructure

IT-SCAD-0001 SCADA Improvement Project ($2,140,500)
Replace the existing SCADA system with a more modern platform that would enable District staff to utilize mobile devices, would replace outdated system components, and would replace the backhaul connectivity and devices throughout the District to improve communication and monitor system devices. This project was initially approved to commence in 2021 and has since been reconciled with IT-SCAD-0002 and IT-SCAD-0003 to form one project.

IT-SCAD-0004 AMR/AMI Deployment Project ($5,704,300)
This partially grant-funded project will retrofit the District's older water meters and build new meters with current automatic read technology. The new meters will improve the productivity of staff time, reducing errors and eliminating wear and tear on District vehicles while offering a new and informational data set for detecting leaks within the transmission and distribution system. The project received partial grant funding and will be completed in 2024.

IT/Field Operations/Administration Projects

IT-ADMN-0001 Digitized File Room Project ($66,500)
This project will add a digital document solution to the District, allowing staff to scan, upload and store documents from various sources and provide a search option for document retrieval to manage and locate files efficiently.

Vehicles and Equipment

VE-TRUK-0015 GIS / Muck Truck (Freightliner Diesel) (May 2004) Unit #8 Replacement ($266,300)
Purchase a replacement for unit #8, a Freightliner Diesel. This project was approved to begin in 2022 and updated to carry over into 2023.

VE-TRUK-0021 NEW 3/4 Ton Utility Truck ($80,000)
A new 3/4 ton truck is needed for the Utility Maintenance Worker in the Source of Supply Department (410). The 3/4 ton truck would have a utility bed with lumber rack, backup camera, and additional high visibility emergency lights. The $80,000 price includes the utility body and emergency lights.

VE-TRUK-0022 NEW 3/4 Ton Utility Truck ($80,000)
A new 3/4 ton truck is needed for the Transmission & Distribution Department (440) to accommodate the growing number of staff (full time and part time/Temporary positions). The $80,000 price includes the utility body and emergency lights.

VE-TRUK-0023 NEW 3/4 Ton Utility Truck ($80,000)
A new 3/4 ton truck is needed for the Transmission & Distribution Department (440) to accommodate the growing number of staff (full time and part time/Temporary positions). The $80,000 price includes the utility body and emergency lights.

VE-TRUK-0024 NEW 3/4 Ton Utility Truck ($80,000)
A new 3/4 ton truck is needed for the Source of Supply department (410) to accommodate the new staff member added to this department in 2023. The $80,000 price includes the utility body and emergency lights.

VE-TRUK-0025 NEW 3/4 Ton Truck ($80,000)
A new 3/4 ton truck is needed for the Transmission & Distribution department (440) with the ability to tow the large dump trailer. The $80,000 price includes the utility body and emergency lights.

VE-EQIP-0005 NEW 400W Light Tower w/Generator ($20,000)
The Operations department is in need of a second tow behind light tower for use during night work and for redundancy in emergency response. The District currently owns one single light tower of this type.

Significant projects scheduled to commence or continue (carryover) in 2024 are described in detail below, with the total estimated project costs in 2024 dollars stated in parentheses.

Non-Potable Infrastructure Projects

NEO-0000-0001 Recycled Water Conversion and Implementation ($759,900)
Conduct site mapping and inspection, shutdown testing, preparation and completion of the District's Non-Potable Master Plan, end user permitting, and other costs as necessary in preparation of receiving and distributing Recycled Water.

NT-2400-0001 100,000 Gallon 2400 PZ Non-Potable Tank ($278,600)
100,000 Gallon 2400 PZ NPW Tank located near 2370 Potable Tank Site at Fairway Canyon. Construct with Extraction wells (NW-2400-0001, NW-2400-0002).

NR-2600-0002 2600 Zone Non-Potable Regulation and Metering Station_0002 ($377,200)
Non-potable Water Pressure Regulating Station 2600 Zone to 2400 Zone at Palmer Ave. and Armour Ave. Install flow meter to measure flow to 2400 Zone.

NR-2800-0001 2800 Zone Non-Potable Regulation and Metering Station_0001 ($838,300)
Non-potable Water Pressure Regulating Station 2800 Zone to 2600 Zone located near Deodar Drive northeast of the non-potable waterline under the 1-10 freeway. Install a flow meter to measure flow to 2600 Zone.

NR-2800-0002 **2800 Zone Non-Potable Regulation and Metering Station_0002 ($838,300)**
Non-potable Water Pressure Regulating Station 2800 Zone to 2600 Zone near the intersection (NE Corner) of 4th St & Potrero Blvd. Install a flow meter to measure flow to 2600 Zone.

NT-2800-0001 **2 MG 2800 PZ Non-Potable Tank ($4,024,000)**
Construction of a second 2 MG 2800 PZ NPW Tank located within the northern area of Noble Creek Recharge Facility Phase II. Construct with Booster Pump (NBP-2800-0001).

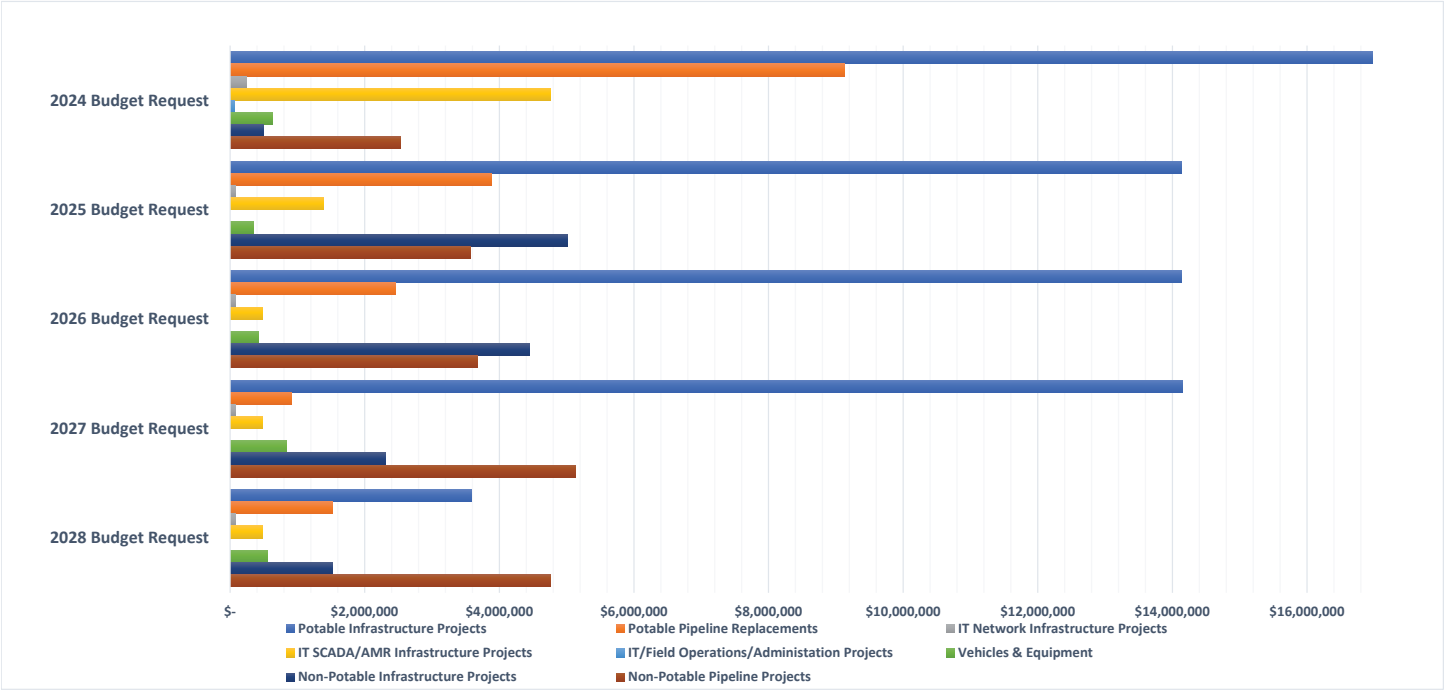
Non-Potable Pipeline Projects

NP-2600-0001 **Oak Valley Parkway, from the westerly end of the existing 24" waterline, west to the existing City of Beaumont Lift station/ Tukwet Canyon Golf Course maintenance yard ($815,000)**

NP-2600-0002 **Oak Valley Parkway, from the west end of NP-2600-0001, west to the existing 16" waterline in Tukwet Canyon Parkway ($1,715,900)**

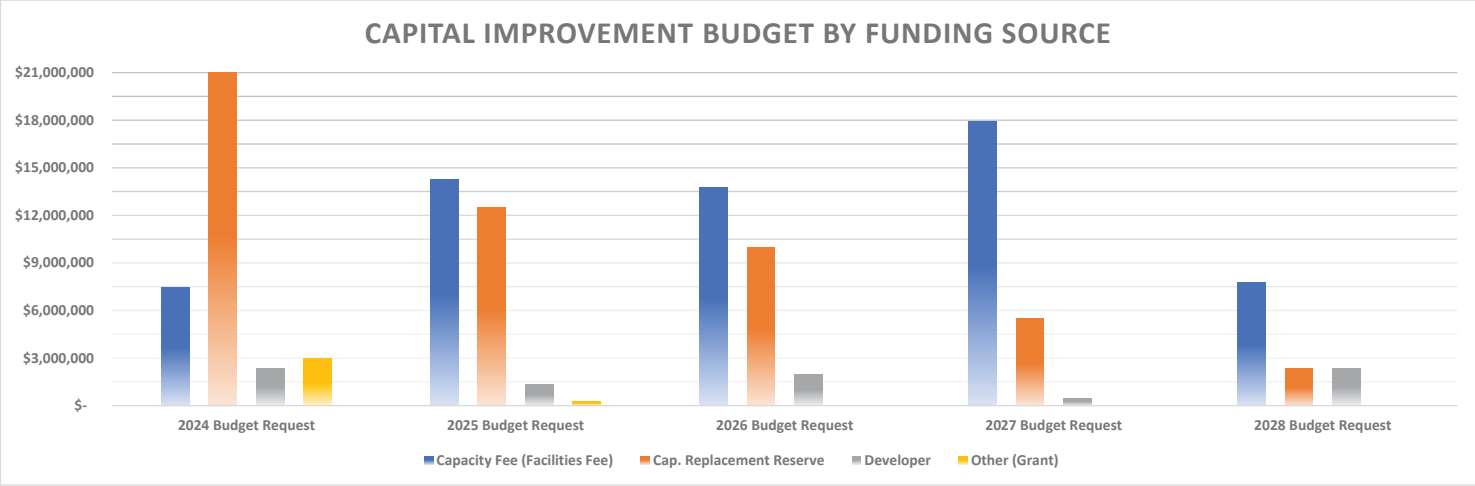
Beaumont-Cherry Valley Water District
2024-2028 Capital Improvement Budget
Appendix A
2024 - 2028 Capital Improvement Budget Summary by Type

Capital Improvement Program	Footnotes	Estimated Carry Over 2023 Budget	2024 Budget Request	2025 Budget Request	2026 Budget Request	2027 Budget Request	2028 Budget Request	5-Year Budget Total
Potable Infrastructure Projects		$ 17,306,600	$ 16,971,800	$ 14,138,400	$ 14,134,000	$ 14,154,100	$ 3,579,000	$ 62,977,300
Potable Pipeline Replacements		5,204,800	9,128,500	3,875,600	2,453,600	913,700	1,526,800	17,898,200
IT Network Infrastructure Projects		133,600	241,800	81,700	81,700	81,700	81,700	568,600
IT SCADA/AMR Infrastructure Projects		3,771,200	4,760,000	1,386,200	475,500	475,500	475,500	7,572,700
IT/Field Operations/Administation Projects		33,200	66,500	-	-	-	-	66,500
Vehicles & Equipment		227,100	627,300	339,400	422,400	834,800	555,900	2,779,800
Non-Potable Infrastructure Projects		1,191,500	503,200	5,019,400	4,443,900	2,314,100	1,520,800	13,801,400
Non-Potable Pipeline Projects		2,452,200	2,531,000	3,567,400	3,677,700	5,138,000	4,756,900	19,671,000
Total		**$ 30,320,200**	**$ 34,830,100**	**$ 28,408,100**	**$ 25,688,800**	**$ 23,911,900**	**$ 12,496,600**	**$ 125,335,500**



Beaumont-Cherry Valley Water District
2024-2028 Capital Improvement Budget
Appendix B
2024 - 2028 Capital Improvement Budget by Funding Source

Funding Source	Footnotes	2024 Budget Request	2025 Budget Request	2026 Budget Request	2027 Budget Request	2028 Budget Request	5-Year Budget Total
Capacity Fee (Facilities Fee)		$ 7,461,900	$ 14,242,300	$ 13,746,600	$ 17,933,100	$ 7,787,600	$ 61,171,500
Cap. Replacement Reserve		22,012,400	12,516,300	9,961,500	5,503,300	2,332,400	52,325,900
Developer		2,373,700	1,356,800	1,980,700	475,500	2,376,600	8,563,300
Other (Grant)		2,982,100	292,700	-	-	-	3,274,800
Total		**$ 34,830,100**	**$ 28,408,100**	**$ 25,688,800**	**$ 23,911,900**	**$ 12,496,600**	**$ 125,335,500**



Beaumont-Cherry Valley Water District
Appendix C
2024 - 2028 Capital Improvement Budget Detail

Engineering Project #	Footnotes	Project Begin Year	Capital Improvement Program	2024 Budget Request	2025 Budget Request	2026 Budget Request	2027 Budget Request	2028 Budget Request	5-Year Budget Total
			Potable Infrastructure Projects						
EOC-001	(1)	2020	BCVWD EOC Staffing and Space Requirements	$ 1,000,000	$ 760,000	$ -	$ -	$ -	$ 1,760,000
DPX-001	(2)	2020	Disaster Preparedness Equipment	466,100	233,100	233,100	-	-	932,300
WR-SITES-Reser	(2)	2017	Investment in Sites Reservoir Project	93,700	519,600	866,100	1,039,300	1,385,700	3,904,400
	(2)	2020	2023 Capacity Charge Study	29,000	-	-	-	-	29,000
	(2)	2019	Climate Control for High Horsepower Electrical Buildings	58,500	-	-	-	-	58,500
	(2)	2019	Arc Flash Study & Improvement Project	68,600	-	-	-	-	68,600
M-0000-0002	(2)	2017	Chlorination Retrofit At Misc. Wells (6 Well Sites)	52,600	-	-	-	-	52,600
W-2650-0001		2027	New 2650 Zone Well_0001	-	-	-	2,604,500	895,800	3,500,300
BP-2750-0001	(3)	2023	2750 Zone to 2850 Zone Booster Pump Station	409,000	762,300	3,183,300	-	-	4,354,600
M-2750-0001		2017	2850/2750 Pressure Reducing Station & Piping (Cherry Reservoir)	-	65,100	-	-	-	65,100
TM-2750-0001	(4)	2022	Cherry Reservoir 1 & 2 Exterior Recoat and Retrofit	717,800	-	-	-	-	717,800
W-2750-0001	(2)	2017	Replacement for Well 2	1,500,000	1,352,900	2,139,300	2,366,100	-	7,358,300
W-2750-0002	(2)	2017	2750 Zone Well in Noble Creek Regional Park	-	1,500,000	3,445,600	3,712,400	-	8,658,000
W-2750-0005	(2)	2017	Replace 2750 Zone Well 1	1,865,400	736,600	1,181,400	1,339,300	-	5,122,700
BP-2850-0001	(3)	2023	2850 Zone to 3040 Zone Booster Pump Station_0001	1,109,000	3,467,000	-	-	-	4,576,000
TM-2850-0001	(4)	2022	Vineland 1 Exterior Recoat and Retrofit	303,600	-	-	-	-	303,600
W-2850-0001	(2)	2023	New Beaumont Basin Well on Pardee Sundance Site	1,750,000	1,595,900	2,523,100	2,790,000	-	8,659,000
BP-3040-0001	(2)	2023	3040 to 3330 Booster Pump Station at Noble Tank_0001	2,518,400	-	-	-	336,000	2,854,400
M-3040-0002	(2)	2017	Noble Booster Pump and Motor(Spare Pump & Motor)	28,300	-	-	-	-	28,300
T-3040-0001 Tank	(2)	2017	2 MG 3040 Zone Tank_0001	1,650,200	2,606,500	-	-	-	4,256,700
T-3040-0001 PZ Pipeline	(2)	2017	Pressure Zone Pipeline	1,979,500	423,400	-	-	-	2,402,900
TM-3040-0001	(4)	2022	Highland Springs Reservoir Recoat & Retrofit	-	116,000	362,700	-	-	478,700
PR-3330-0001		2024	3330 to 3150 Lower Mesa, Noble Regulator	88,100	-	-	-	-	88,100
TM-3330-0001	(4)	2022	Lower Edgar Reservoir Recoat & Retrofit	817,800	-	-	-	-	817,800
PR-3620-0001	(2)	2022	3620 to 3330 Fisher Pressure Regulator_0001	-	-	199,400	-	-	199,400
BP-HS-0001		2026	Add 3rd Booster Pump and Fire Pump at HS Hydropneumatic	-	-	-	302,500	-	302,500
WR		2027	Improvements to Eighth St., Cherry and Starlight Basins	-	-	-	-	761,700	761,700
WR		2027	Marshall Creek Stormwater Capture	-	-	-	-	99,900	99,900
WR		2027	Beaumont Ave and Brookside Ave Stormwater Metering	-	-	-	-	99,900	99,900
WR	(5)	2017	Grand Avenue Storm Drain (MDP Line 16)	466,200	-	-	-	-	466,200
			Total Potable Infrastructure Projects	**16,971,800**	**14,138,400**	**14,134,000**	**14,154,100**	**3,579,000**	**62,977,300**

Beaumont-Cherry Valley Water District
Appendix C
2024 - 2028 Capital Improvement Budget Detail

Engineering Project #	Footnotes	Project Begin Year	Capital Improvement Program	2024 Budget Request	2025 Budget Request	2026 Budget Request	2027 Budget Request	2028 Budget Request	5-Year Budget Total
			Potable Pipeline Replacements						
P-2750-0025		2024	Maple Ave., 1st St to 3rd St	-	-	70,800	294,700	-	365,500
P-2750-0035		2025	Allegheny St., 6th to 8th	-	-	-	-	55,300	55,300
P-2750-0045		2025	7th St., California Ave. to Beaumont Ave.	-	-	-	-	117,900	117,900
P-2750-0049		2025	10th St., Palm Ave. to Michigan Ave.	-	53,400	222,300	-	-	275,700
P-2750-0056	(2)	2022	11th Street, Beaumont Avenue to Elm Avenue	1,466,500	-	-	-	-	1,466,500
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	(2)	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-2750-0091	(4)	2023	Elm Avenue, W 4th Street south to end of cul-de-sac	306,800	-	-	-	-	306,800
P-2750-0092	(4)	2023	Michigan Avenue, 5th Street to 6th Street	361,000	-	-	-	-	361,000
P-2750-0095	(3)	2022	American Avenue, 6th Street to 8th Street	843,600	-	-	-	-	843,600
P-2750-0096	(4)	2022	2022-2023 Service Replacements	61,100	633,100	-	-	-	694,200
P-2750-0097	(4)	2022	5th Street, California Avenue to Michigan Avenue	1,147,100	-	-	-	-	1,147,100
P-2750-0058									
P-2750-0098	(6)	2024	2023-2024 Service Replacements/Wellwood Ave., B St north to end	111,400	463,400	-	-	-	574,800
P-2750-0099	(7)	2024	Orange Avenue, 6th Street to 8th Street	144,600	601,500	-	-	-	746,100
P-3040-0010		2025	Jonathan Ave., Brookside Ave. to Dutton St.	-	-	-	325,500	1,353,600	1,679,100
P-3040-0019	(4)	2022	Pipeline 6A (Portion of P-3040-0019)	47,700	-	-	-	-	47,700
P-3040-0019a	(4)	2022	Pipeline 8 (Noble St. to El Monte)	89,300	-	-	-	-	89,300
P-3040-0021		2025	Lincoln St., Noble St to West end	77,100	320,500	-	-	-	397,600
P-3040-0023,24,25,26									
P-3330-0003									
P-3620-0009	(3)	2020	2020-2021 Replacement Pipelines	1,463,400	-	-	-	-	1,463,400
P-3040-0027	(8)	2021	Grand Ave., Jonathon Ave. to Bellflower; Cherry Valley Blvd. Bellflower to HS Village 12 in	290,300	-	-	-	-	290,300
P-3040-0027	(8)	2022	Pipeline 7 (Portion of P-3040-0027)	-	-	-	-	-	-
P-3330-0007	(7)	2024	From Avenida Sonrisa, north to Avenida Miravilla through Alley	122,100	507,800	-	-	-	629,900
P-3620-0001	(3)	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	2,098,000	-	-	-	-	2,098,000
P-3620-0002		2024	"A" Line Upper Edgar to split at Apple Tree Lane Tract	-	502,500	2,089,900	-	-	2,592,400
P-3620-0012	(4)	2017	Ave Altejo Bella, Ave Miravilla to end of cul-de-sac	349,400	-	-	-	-	349,400
			Total Potable Pipeline Replacements	**9,128,500**	**3,875,600**	**2,453,600**	**913,700**	**1,526,800**	**17,898,200**

Beaumont-Cherry Valley Water District
Appendix C
2024 - 2028 Capital Improvement Budget Detail

Engineering Project #	Footnotes	Project Begin Year	Capital Improvement Program	2024 Budget Request	2025 Budget Request	2026 Budget Request	2027 Budget Request	2028 Budget Request	5-Year Budget Total
			IT Network Infrastructure Projects						
IT-NETW-0006	(2),(9)	Ongoing	Workstation Replacement project	21,700	21,700	21,700	21,700	21,700	108,500
IT-NETW-0011		Ongoing	Server Room Uninterrupted Power Source	50,900	-	-	-	-	50,900
IT-NETW-0013		Ongoing	Servers and Related Equipment (4 per year, 3 year life, $15K per server)	60,000	60,000	60,000	60,000	60,000	300,000
IT-NETW-0014		2025	Network Infrastructure and Equipment (Network Switches, Firewall Appliances, SAN Storage, Tape/Backup Storage, Power Capacity)	109,200	-	-	-	-	109,200
			Total IT Network Infrastructure Projects	**241,800**	**81,700**	**81,700**	**81,700**	**81,700**	**568,600**
			IT SCADA/AMR Infrastructure Projects						
IT-SCAD-0001	(9)	2023	SCADA Improvement Project	2,562,700	640,700	-	-	-	3,203,400
IT-SCAD-0002	(9)	N/A	Wonderware SCADA Phase 2 Project	-	-	-	-	-	-
IT-SCAD-0003	(9)	N/A	Wonderware SCADA Phase 3 Project	-	-	-	-	-	-
IT-SCAD-0007		2024	Back- End SCADA Software and Equipment	30,000	270,000	-	-	-	300,000
IT-AMR-0001		2019	AMR / AMI Deployment Project	1,691,800	-	-	-	-	1,691,800
IT-AMR-0002		Ongoing	New Development Meters	475,500	475,500	475,500	475,500	475,500	2,377,500
			Total IT SCADA/AMR Infrastructure Projects	**4,760,000**	**1,386,200**	**475,500**	**475,500**	**475,500**	**7,572,700**
			IT/Field Operations/Administation Projects						
IT-ADMN-0001		2017	Digitized Fileroom Project	66,500	-	-	-	-	66,500
			Total IT Field Operations/Administation Projects	**66,500**	**-**	**-**	**-**	**-**	**66,500**
			Vehicles & Equipment						
VE-TRUK-0002		2025	2018 Ford F150 Reg Cab (Oct, 2017) Unit #34 Replacement	-	28,100	-	-	-	28,100
VE-TRUK-0003		2026	2018 Ford F-150 Reg Cab (Sept, 2018) Unit #35 Replacement	-	-	33,400	-	-	33,400
VE-TRUK-0004		2025	2018 Ford F250 Reg Cab 4 X 4 (Aug, 2017) Unit #33 Replacement	-	42,600	-	-	-	42,600
VE-TRUK-0005		2025	2018 Ford F250 Reg Cab 4 X 4 (Aug, 2017) Unit #32 Replacement	-	49,100	-	-	-	49,100
VE-TRUK-0006		2026	2018 Ford F-150 Reg Cab (Sept, 2018) Unit #36 Replacement	-	-	33,400	-	-	33,400
VE-TRUK-0007		2026	2018 Ford F-150 Reg Cab (Sept, 2018) Unit #37 Replacement	-	-	33,400	-	-	33,400
VE-TRUK-0008		2027	2019 Ford F-250 Super Duty (Dec, 2019) Unit #41 Replacement	-	-	-	41,600	-	41,600
VE-TRUK-0009		2027	2019 Ford F-250 Super Duty (Dec, 2019) Unit #42 Replacement	-	-	-	41,400	-	41,400
VE-TRUK-0010		2026	2018 Ford F-250 Super Cab XL 4x4 (Oct, 2018) Unit #38 Replacement	-	-	56,000	-	-	56,000
VE-TRUK-0011		2027	2019 Ford F-150 Super Duty (Dec, 2019) Unit #40 Replacement	-	-	-	56,100	-	56,100
VE-TRUK-0015	(4)	2023	GIS / Muck Truck (Freightliner Diesel) (May, 2004) Unit #8 Replacement	207,300	-	-	-	-	207,300
VE-TRUK-0019		2027	2010 Ford Explorer (Jan, 2011) Unit #1 Replacement	-	-	-	47,700	-	47,700
VE-TRUK-0020		2025	2007 F-550 Dump Truck (Apr, 2009) Unit #12 Replacement	-	38,600	-	-	-	38,600
VE-TRUK-0021	(7)	2024	NEW 3/4 Ton Utility Truck	80,000	-	-	-	-	80,000
VE-TRUK-0022	(7)	2024	NEW 3/4 Ton Utility Truck	80,000	-	-	-	-	80,000

Beaumont-Cherry Valley Water District
Appendix C
2024 - 2028 Capital Improvement Budget Detail

Engineering Project #	Footnotes	Project Begin Year	Capital Improvement Program	2024 Budget Request	2025 Budget Request	2026 Budget Request	2027 Budget Request	2028 Budget Request	5-Year Budget Total
VE-TRUK-0023	(7)	2024	NEW 3/4 Ton Utility Truck	80,000	-	-	-	-	80,000
VE-TRUK-0024	(7)	2024	NEW 3/4 Ton Utility Truck	80,000	-	-	-	-	80,000
VE-TRUK-0025	(7)	2024	NEW 3/4 Ton Utility Truck	80,000	-	-	-	-	80,000
VE-HEAV-0003		2027	Loader 938G	-	-	-	400,900	-	400,900
VE-HEAV-0004		2027	Skip Loader with Box Gannon attachment	-	-	-	219,700	-	219,700
VE-HEAV-0005		2025	Water Truck	-	154,800	-	-	-	154,800
VE-HEAV-0006		2026	Skidsteer tractor with attachments	-	-	266,200	-	-	266,200
VE-HEAV-0007		2028	D-5 Dozer Dual Slope	-	-	-	-	547,400	547,400
VE-EQIP-0002		2026	Ingersoll Rand Air Compressor (Dec, 2008)	-	26,200	-	-	-	26,200
VE-EQIP-0003		2028	Water Buffalo (Feb, 2018)	-	-	-	-	8,500	8,500
VE-EQIP-0004		2027	400W Light Tower w/Generator (Dec, 2017)	-	-	-	27,400	-	27,400
VE-EQIP-0005		2024	NEW 400W Light Tower w/Generator	20,000	-	-	-	-	20,000
			Total Vehicles & Equipment	**627,300**	**339,400**	**422,400**	**834,800**	**555,900**	**2,779,800**
			Non-Potable Infrastructure Projects						
NEO-0000-0001		2019	Recycled Water Conversion and Implementation	-	736,500	-	-	-	736,500
NW-2400-0001		2028	San Timoteo Creek Non-Potable Water Extraction Well	-	-	-	-	1,142,500	1,142,500
NT-2400-0001		2023	100,000 Gallon 2400 PZ Non-Potable Tank	60,000	56,900	179,700	-	-	296,600
NR-2600-0001		2027	2600 Zone Non-Potable Regulation and Metering Station_0001	-	-	-	-	128,300	128,300
NR-2600-0002		2023	2600 Zone Non-Potable Regulation and Metering Station_0002	113,200	276,100	-	-	-	389,300
NBP-2600-0001		2024	Non-Potable Booster Pump Station at CoB Wastewater Treatment Plant	-	990,800	2,416,800	-	-	3,407,600
NBP-2600-0002		2024	Non-Potable Booster Pump Station at CoB Wastewater Treatment Plant Expansion	-	183,100	446,600	-	-	629,700
NR-2800-0001		2023	2800 Zone Non-Potable Regulation and Metering Station_0001	40,000	412,500	440,000	-	-	892,500
NR-2800-0002		2023	2800 Zone Non-Potable Regulation and Metering Station_0002	40,000	412,500	440,000	-	-	892,500
NT-2800-0001		2023	2 MG 2800 PZ Non-Potable Tank	250,000	1,951,000	520,800	1,698,500	-	4,420,300
NBP-2800-0001		2026	2800 Zone Non-potable Booster Pump Station at the Noble Creek Recharge Facilities	-	-	-	615,600	250,000	865,600
			Total Non-Potable Infrastructure Projects	**503,200**	**5,019,400**	**4,443,900**	**2,314,100**	**1,520,800**	**13,801,400**
			Non-Potable Pipeline Projects						
NP-2600-0001		2023	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.	815,100	-	-	-	-	815,100
NP-2600-0002		2023	Oak Valley Parkway, from the west end of NP-2600-0001, west to the existing 16" waterline in Tukwet canyon Parkway.	1,715,900	-	-	-	-	1,715,900
NP-2600-0004		2025	In-Tract within a future Planning Area of the Fairway Canyon Development. In Sorenstam Drive, from the northwest end of NP-2600-0003 (future Park Site) to to NR-2600-0001 at the 2400 Zone Tank Site .	-	-	478,000	-	-	478,000
NP-2600-0005		2026	From the NR-2800-0004, along Cherry Valley Blvd west to I-10 freeway.	-	-	-	3,072,000	-	3,072,000

Beaumont-Cherry Valley Water District
Appendix C
2024 - 2028 Capital Improvement Budget Detail

Engineering Project #	Footnotes	Project Begin Year	Capital Improvement Program	2024 Budget Request	2025 Budget Request	2026 Budget Request	2027 Budget Request	2028 Budget Request	5-Year Budget Total
NP-2600-0006		2027	From the end of NP-2600-0005, west across the bridge along Cherry Valley Blvd crossing I-10 freeway	-	-	-	-	1,901,800	1,901,800
NP-2600-0009		2025	Along the future alignment of Potrero Blvd, from 4th Street south to NP-2600-0008.	-	-	1,369,600	-	-	1,369,600
NP-2800-0001		2024	In Beaumont Summit Station (Formerly Sunny Cal Egg Ranch), Cherry Valley Blvd to Brookside Ave	-	1,762,600	-	-	-	1,762,600
NP-2800-0002		2027	California Ave., 1st Street south to Hwy 79	-	-	-	-	1,518,100	1,518,100
NP-2800-0006		2024	In CoB WWTP site, from 2600 to 2800 Zone Booster Pump (NPB 2600-0001) to 4th St.	-	628,300	-	-	-	628,300
NP-2800-0007		2024	1st St, from Commerce Way east to Highland Springs Ave	-	801,500	-	-	-	801,500
NP-2800-0008		2024	Highland Springs Ave, 2nd St to 1st St.	-	375,000	-	-	-	375,000
NP-2800-0009		2027	Within Palm Ave, Crossing 6th Street to connect existing waterlines	-	-	-	-	146,500	146,500
NP-2800-0010		2027	Noble Cr. Meadows, Cougar Way to Oak Valley Pkwy	-	-	-	-	383,000	383,000
NP-2800-0012		2027	Oak Valley Pkwy, from Oak View Dr. east to 750 ft w/o Elm Ave.	-	-	-	-	807,500	807,500
NP-2800-0016		2025	7th Street from Veile Ave southwest to California Ave	-	-	515,700	-	-	515,700
NP-2800-0017		2025	Along Oak Valley Pkwy from Palm Ave to Cherry Ave	-	-	697,800	-	-	697,800
NP-2800-0020		2025	Along 4th Street from Veile Ave to Rangel Park	-	-	298,000	-	-	298,000
NP-3000-0001		2025	At the NCRF Phase II Site, from NT-2800-0001 south to Lincoln Street.	-	-	318,600	-	-	318,600
NP-3000-0002		2026	In Lincoln Street, from NCRF Phase II Site east to Bellflower Avenue.	-	-	-	2,066,000	-	2,066,000
			Total Non-Potable Pipeline Projects	**2,531,000**	**3,567,400**	**3,677,700**	**5,138,000**	**4,756,900**	**19,671,000**
			Total Capital Improvement Program	**$ 34,830,100**	**$ 28,408,100**	**$ 25,688,800**	**$ 23,911,900**	**$ 12,496,600**	**$ 125,335,500**
			Capacity Charges	7,461,900	14,242,400	13,746,700	17,933,200	7,787,600	61,171,800
			Cap. Repl. Res.	22,012,400	12,516,200	9,961,400	5,503,200	2,332,400	52,325,600
			Developer	2,373,600	1,356,800	1,980,700	475,500	2,376,600	8,563,200
			Other	2,982,200	292,700	-	-	-	3,274,900
			Total Capital Improvement Program by Funding Source	**$ 34,830,100**	**$ 28,408,100**	**$ 25,688,800**	**$ 23,911,900**	**$ 12,496,600**	**$ 125,335,500**

Footnotes

(1)	Additional funding for converting the Equipment Storage Builing to an Inventory Warehouse for $135,000 approved by Board on 10/27/22 and completed in 2023.
(2)	Project was begun in prior year(s) or approved by Board to begin, ongoing, with inflationary costs added
(3)	Initial staff planning costs incurred in 2023, project mostly carried over into future year(s), with inflationary costs added
(4)	Ongoing project. Contract for either design, engineering, or construction has been or is anticipated to be signed by end of 2023, or project may be completed (or purchase made) by end of 2023. Project not complete as of September 30, 2023
(5)	10% of project remaining for monitoring equipment and pond slide gates
(6)	P2750-0058 has been merged with P-2750-0098
(7)	New project (purchase) identified for 2024
(8)	Includes Capital Replacement Reserve funded portion of MDP Line 16 Replacement Pipelines
(9)	Project is ongoing, all have been reconciled as one project

Beaumont-Cherry Valley Water District
Finance and Audit Committee Meeting
December 7, 2023

Item 7

STAFF REPORT

TO: Finance and Audit Committee

FROM: Sylvia Molina, Assistant Director of Finance and Administration

SUBJECT: **Chandler Asset Management – Authorization of Contract Extension**

Staff Recommendation

Authorize staff to submit a request to the Board of Directors for authorization of the extension of the contract with Chandler Asset Management for Investment Advisory Services for one year.

Background

At the December 14, 2022 Regular Board meeting, the Board of Directors authorized the General Manager to execute an extension to the Professional Services Agreement with Chandler Asset Management (Chandler) for Investment Advisory Services. Said Agreement was received and filed at the December 21, 2021 Regular Board Meeting.

On a monthly basis, Chandler provides investment reporting to both the Finance and Audit Committee and to the Board of Directors. Said investment reports include the California Local Agency Investment Fund (LAIF) for comparators' information and continue to reflect value in BCVWDs investment strategies. The reports reflect the overall increase in investment income throughout the 2023 year and Chandler continues to estimate that the current monthly yield for a $40 million District portfolio under their management would provide a conservative estimate of approximately $16,000 per month.

The current agreement, under Section B.5. Term-Time of performance, identifies BCVWD as having the ability to extend the contract. Staff would like to request an extension as staff have been satisfied with the consultant's performance and Chandler has provided deliverables as outlined in the agreement. The contract extension would be the second extension for continued Investment Advisory Services.

Fiscal Impact:

The fiscal impact is based on the value of the portfolio, approximately $600 per month, however, fees for investment management and custodial services will continue to be debited from interest earnings at the District's third-party custodian, US Bank.

Attachments

1. Executed First Amendment to Professional Services Agreement
2. Executed Professional Services Agreement

Staff Report prepared by William Clayton, Finance Manager

BEAUMONT-CHERRY VALLEY WATER DISTRICT
FIRST AMENDMENT TO PROFESSIONAL SERVICES AGREEMENT
WITH CHANDLER ASSET MANAGEMENT, INC.

This First Amendment is made and entered into as of January 01, 2023 by and between the Beaumont-Cherry Valley Water District, a California Irrigation District ("District"), and Chandler Asset Management, Inc., an Investment Adviser ("Consultant"). District and Consultant are sometimes individually referred to as "Party" and collectively as "Parties" in this Agreement.

Except as modified in this First Amendment, the Agreement originally dated January 01, 2021, between the District and the Consultant shall remain in full force and effect.

The parties to this First Amendment agree to the following changes and additions:

Replace Section 5. in its entirety with the following:

5. Term; Time of Performance. The term of this Agreement shall commence on the date first set forth above and shall expire at the end of business on December 31, 2023, unless extended or earlier terminated as provided herein. Consultant shall complete the Services within the term of the original Agreement, and shall meet any other milestones, schedules and deadlines agreed upon in writing. Consultant shall commence work within three (3) business days of receiving District's verbal or written notice to proceed. Consultant represents that it has the professional and technical personnel required to satisfactorily perform the Services as required by this Agreement. All indemnification provisions of the Original Agreement shall survive and remain in effect following the

termination of this Agreement. The Parties may agree in writing to extend the term of this Agreement if necessary to complete the Services, or when deemed to be in the District's best interest.

IN WITNESS WHEREOF, the parties have executed this FIRST AMENDMENT

CONSULTANT

Chandler Asset Management, Inc.,

Nicole Dragoo, President

Print Name & Title (Consultant)

DISTRICT

Daniel K. Jaggers, General Manager

Beaumont-Cherry Valley Water District

Client#: 62001 CHANDAST

ACORD™ CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 12/21/2022

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer any rights to the certificate holder in lieu of such endorsement(s).

PRODUCER	CONTACT NAME: Connie Roussel
Starkweather & Shepley PO Box 549 Providence, RI 02901-0549 401 435-3600	PHONE (A/C, No, Ext): 401 435-3600 FAX (A/C, No): 401-735-1059 E-MAIL ADDRESS: croussel@starshep.com

INSURED	INSURER(S) AFFORDING COVERAGE	NAIC #
Chandler Asset Management Inc 6225 Lusk Boulevard San Diego, CA 92121	INSURER A : Travelers Casualty Insurance	19046
	INSURER B : Travelers Insurance Company	25674
	INSURER C : Hartford Fire Insurance Company	19682
	INSURER D : Twin City Fire Insurance Company	29459
	INSURER E : Houston Casualty Co	42374
	INSURER F : Scottsdale Insurance	41297

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY	Y	Y	6802C0796052242	09/01/2022	09/01/2023	EACH OCCURRENCE	$2,000,000
	CLAIMS-MADE X OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$1,000,000
	X Per Written Contract						MED EXP (Any one person)	$5,000
							PERSONAL & ADV INJURY	$2,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$4,000,000
	POLICY X PRO-JECT LOC						PRODUCTS - COMP/OP AGG	$4,000,000
	OTHER:							$
A	AUTOMOBILE LIABILITY	Y	Y	BA4N1159572242G	09/01/2022	09/01/2023	COMBINED SINGLE LIMIT (Ea accident)	$1,000,000
	X ANY AUTO						BODILY INJURY (Per person)	$
	OWNED AUTOS ONLY / SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	X HIRED AUTOS ONLY / X NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
	X Drive Oth Car							$
B	X UMBRELLA LIAB X OCCUR	Y	Y	CUP2C08502242	09/01/2022	09/01/2023	EACH OCCURRENCE	$10,000,000
	EXCESS LIAB CLAIMS-MADE						AGGREGATE	$10,000,000
	DED X RETENTION $0							$
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y/N		Y	02WECCR2756	09/01/2022	09/01/2023	X PER STATUTE OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? N (Mandatory in NH)	N/A					E.L. EACH ACCIDENT	$1,000,000
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	$1,000,000
							E.L. DISEASE - POLICY LIMIT	$1,000,000
D	Professional Liab			08DC021984522	08/02/2022	08/02/2023	10,000,000	
E	Cyber Liab			H21NGP20973101	08/02/2022	08/02/2023	4,000,000	
C	Crime			08FA024546722	08/02/2022	08/02/2023	10,000,000	

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

F. Employment Practices Liab EKS3440466 Eff Date: 8-02-2022 Exp Date: 8-02-2023 Limit $1,000,000

Endurance Risk Solutions # 43630 1st Excess Professional Liab FIX30001867802 Eff Date: 8-02-2022 Exp Date: 8-02-2023
Limit $10,000,000
(See Attached Descriptions)

CERTIFICATE HOLDER

Beaumont-Cherry Valley Water District
Attn: Dan Jaggers -Gen Mgr
P O Box 2037560
Magnolia Avenue
Beaumont, CA 92223

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

AUTO COVERAGE PLUS ENDORSEMENT

This endorsement modifies insurance provided under the following:

BUSINESS AUTO COVERAGE FORM

GENERAL DESCRIPTION OF COVERAGE – This endorsement broadens coverage. However, coverage for any injury, damage or medical expenses described in any of the provisions of this endorsement may be excluded or limited by another endorsement to the Coverage Part, and these coverage broadening provisions do not apply to the extent that coverage is excluded or limited by such an endorsement. The following listing is a general coverage description only. Limitations and exclusions may apply to these coverages. Read all the provisions of this endorsement and the rest of your policy carefully to determine rights, duties, and what is and is not covered.

A. BLANKET ADDITIONAL INSURED
B. EMPLOYEE HIRED AUTO
C. EMPLOYEES AS INSURED
D. SUPPLEMENTARY PAYMENTS – INCREASED LIMITS
E. TRAILERS – INCREASED LOAD CAPACITY
F. HIRED AUTO PHYSICAL DAMAGE
G. PHYSICAL DAMAGE – TRANSPORTATION EXPENSES – INCREASED LIMIT
H. AUDIO, VISUAL AND DATA ELECTRONIC EQUIPMENT – INCREASED LIMIT
I. WAIVER OF DEDUCTIBLE – GLASS
J. PERSONAL PROPERTY
K. AIRBAGS
L. AUTO LOAN LEASE GAP
M. BLANKET WAIVER OF SUBROGATION

A. BLANKET ADDITIONAL INSURED

The following is added to Paragraph **A.1., Who Is An Insured, of SECTION II – COVERED AUTOS LIABILITY COVERAGE:**

Any person or organization who is required under a written contract or agreement between you and that person or organization, that is signed and executed by you before the "bodily injury" or "property damage" occurs and that is in effect during the policy period, to be named as an additional insured is an "insured" for Covered Autos Liability Coverage, but only for damages to which this insurance applies and only to the extent that person or organization qualifies as an "insured" under the Who Is An Insured provision contained in Section II.

B. EMPLOYEE HIRED AUTO

1. The following is added to Paragraph **A.1., Who Is An Insured, of SECTION II – COVERED AUTOS LIABILITY COVERAGE:**

   An "employee" of yours is an "insured" while operating a covered "auto" hired or rented under a contract or agreement in an "employee's" name, with your permission, while performing duties related to the conduct of your business.

2. The following replaces Paragraph **b.** in **B.5., Other Insurance, of SECTION IV – BUSINESS AUTO CONDITIONS:**

   b. For Hired Auto Physical Damage Coverage, the following are deemed to be covered "autos" you own:

   (1) Any covered "auto" you lease, hire, rent or borrow; and

   (2) Any covered "auto" hired or rented by your "employee" under a contract in an "employee's" name, with your permission, while performing duties related to the conduct of your business.

   However, any "auto" that is leased, hired, rented or borrowed with a driver is not a covered "auto".

C. EMPLOYEES AS INSURED

The following is added to Paragraph **A.1., Who Is An Insured, of SECTION II – COVERED AUTOS LIABILITY COVERAGE:**

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K. AIRBAGS

The following is added to Paragraph **B.3., Exclusions**, of **SECTION III – PHYSICAL DAMAGE COVERAGE:**

Exclusion **3.a.** does not apply to "loss" to one or more airbags in a covered "auto" you own that inflate due to a cause other than a cause of "loss" set forth in Paragraphs **A.1.b.** and **A.1.c.**, but only:

a. If that "auto" is a covered "auto" for Comprehensive Coverage under this policy;

b. The airbags are not covered under any warranty; and

c. The airbags were not intentionally inflated.

We will pay up to a maximum of $1,000 for any one "loss".

L. AUTO LOAN LEASE GAP

The following is added to Paragraph **A.4., Coverage Extensions**, of **SECTION III – PHYSICAL DAMAGE COVERAGE:**

Auto Loan Lease Gap Coverage for Private Passenger Type Vehicles

In the event of a total "loss" to a covered "auto" of the private passenger type shown in the Schedule or Declarations for which Physical Damage Coverage is provided, we will pay any unpaid amount due on the lease or loan for such covered "auto" less the following:

(1) The amount paid under the Physical Damage Coverage Section of the policy for that "auto"; and

(2) Any:

(a) Overdue lease or loan payments at the time of the "loss";

(b) Financial penalties imposed under a lease for excessive use, abnormal wear and tear or high mileage;

(c) Security deposits not returned by the lessor;

(d) Costs for extended warranties, Credit Life Insurance, Health, Accident or Disability Insurance purchased with the loan or lease; and

(e) Carry-over balances from previous loans or leases.

M. BLANKET WAIVER OF SUBROGATION

The following replaces Paragraph **A.5., Transfer Of Rights Of Recovery Against Others To Us**, of **SECTION IV – BUSINESS AUTO CONDITIONS:**

5. Transfer Of Rights Of Recovery Against Others To Us

We waive any right of recovery we may have against any person or organization to the extent required of you by a written contract executed prior to any "accident" or "loss", provided that the "accident" or "loss" arises out of the operations contemplated by such contract. The waiver applies only to the person or organization designated in such contract.

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POLICY NUMBER: 6802C0796052242

COMMERCIAL GENERAL LIABILITY
ISSUE DATE: 07/15/2022

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY

TOTAL GENERAL AGGREGATE LIMIT DESIGNATED PROJECT(S) – GENERAL AGGREGATE LIMIT

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

SCHEDULE

Total General Aggregate Limit: $ 4,000,000

Designated Project(s): EACH "PROJECT" FOR WHICH YOU HAVE AGREED, IN A WRITTEN CONTRACT WHICH IS IN EFFECT DURING THE POLICY PERIOD, TO PROVIDE A SEPARATE GENERAL AGGREGATE LIMIT; PROVIDED THAT, THE CONTRACT IS SIGNED AND EXECUTED PRIOR TO ANY LOSS FOR WHICH COVERAGE IS SOUGHT.

(If no entry appears above, information required to complete this endorsement will be shown in the Declarations as applicable to this endorsement.)

A. The Total General Aggregate Limit stated in the Schedule above is the most we will pay for the sum of all:

1. Medical Expenses under COVERAGE C (SECTION I);
2. Damages under COVERAGE A (SECTION I), except damages because of "bodily injury" or "property damage" included in the "products-completed operations hazard"; and
3. Damages under COVERAGE B (SECTION I)

regardless of the number of:

a. Insureds;

b. Claims made or "suits" brought;

c. Persons or organizations making claims or bringing "suits"; or

d. Designated "projects" listed in the SCHEDULE above.

B. For all sums which the Insured becomes legally obligated to pay as damages caused by "occurrences" under COVERAGE A (SECTION I), and for all medical expenses caused by accidents under COVERAGE C (SECTION I), which can be attributed only to operations at a single designated "project" shown in the Schedule above:

1. A separate Designated Project General Aggregate Limit applies to each designated "project", and that limit is equal to the amount of the General Aggregate Limit shown in the Declarations.
2. Subject to the Total General Aggregate Limit stated in the Schedule above, the Designated Project General Aggregate Limit is the most we will pay for the sum of all damages under COVERAGE A, except damages because of "bodily injury" or "property damage" included in the "products-completed operations hazard", and for medical expenses under COVERAGE C regardless of the number of:

a. Insureds;

b. Claims made or "suits" brought; or

c. Persons or organizations making claims or bringing "suits".

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THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

XTEND ENDORSEMENT FOR SMALL BUSINESSES

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

GENERAL DESCRIPTION OF COVERAGE – This endorsement broadens coverage. However, coverage for any injury, damage or medical expenses described in any of the provisions of this endorsement may be excluded or limited by another endorsement to this Coverage Part, and these coverage broadening provisions do not apply to the extent that coverage is excluded or limited by such an endorsement. The following listing is a general coverage description only. Read all the provisions of this endorsement and the rest of your policy carefully to determine rights, duties, and what is and is not covered.

A. Who Is An Insured – Unnamed Subsidiaries

B. Who Is An Insured – Employees And Volunteer Workers – Bodily Injury To Co-Employees And Co-Volunteer Workers

C. Who Is An Insured – Newly Acquired Or Formed Limited Liability Companies

D. Incidental Medical Malpractice

E. Blanket Waiver Of Subrogation

PROVISIONS

A. WHO IS AN INSURED – UNNAMED SUBSIDIARIES

The following is added to **SECTION II – WHO IS AN INSURED:**

Any of your subsidiaries, other than a partnership or joint venture, that is not shown as a Named Insured in the Declarations is a Named Insured if:

a. You are the sole owner of, or maintain an ownership interest of more than 50% in, such subsidiary on the first day of the policy period; and

b. Such subsidiary is not an Insured under similar other insurance.

No such subsidiary is an insured for "bodily injury" or "property damage" that occurred, or "personal and advertising injury" caused by an offense committed:

a. Before you maintained an ownership interest of more than 50% in such subsidiary; or

b. After the date, if any, during the policy period that you no longer maintain an ownership interest of more than 50% in such subsidiary.

For purposes of Paragraph 1. of Section II – Who Is An Insured, each such subsidiary will be deemed to be designated in the Declarations as:

a. A limited liability company;

b. An organization other than a partnership, joint venture or limited liability company; or

c. A trust;

as indicated in its name or the documents that govern its structure.

B. WHO IS AN INSURED – EMPLOYEES AND VOLUNTEER WORKERS – BODILY INJURY TO CO-EMPLOYEES AND CO-VOLUNTEER WORKERS

The following is added to Paragraph 2.a.(1) of **SECTION II – WHO IS AN INSURED:**

Paragraphs (1)(a), (b) and (c) above do not apply to "bodily injury" to a co-"employee" while in the course of the co-"employee's" employment by you or performing duties related to the conduct of your business, or to "bodily injury" to your other "volunteer workers" while performing duties related to the conduct of your business.

C. WHO IS AN INSURED – NEWLY ACQUIRED OR FORMED LIMITED LIABILITY COMPANIES

1. The following replaces the first sentence of Paragraph 3. of **SECTION II – WHO IS AN INSURED:**

Any organization you newly acquire or form, other than a partnership or joint venture, and of which you are the sole owner or in which you maintain an ownership interest of more than 50%, will qualify as a Named Insured if

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of SECTION IV – COMMERCIAL GENERAL LIABILITY CONDITIONS:

If the insured has agreed in a contract or agreement to waive that insured's right of recovery against any person or organization, we waive our right of recovery against such person or organization, but only for payments we make because of:

a. "Bodily injury" or "property damage" that occurs; or

b. "Personal and advertising injury" caused by an offense that is committed;

subsequent to the execution of the contract or agreement.

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e. Damages because of "bodily injury" include damages claimed by any person or organization for care, loss of services or death resulting at any time from the "bodily injury".

2. **Exclusions**

This insurance does not apply to:

a. **Expected Or Intended Injury**

"Bodily injury" or "property damage" expected or intended from the standpoint of the insured. This exclusion does not apply to "bodily injury" or "property damage" resulting from the use of reasonable force to protect persons or property.

b. **Contractual Liability**

"Bodily injury" or "property damage" for which the insured is obligated to pay damages by reason of the assumption of liability in a contract or agreement. This exclusion does not apply to liability for damages:

(1) That the insured would have in the absence of the contract or agreement; or

(2) Assumed in a contract or agreement that is an "insured contract", provided that the "bodily injury" or "property damage" occurs subsequent to the execution of the contract or agreement. Solely for the purposes of liability assumed in an "insured contract", reasonable attorneys' fees and necessary litigation expenses incurred by or for a party other than an insured will be deemed to be damages because of "bodily injury" or "property damage", provided that:

(a) Liability to such party for, or for the cost of, that party's defense has also been assumed in the same "insured contract"; and

(b) Such attorneys' fees and litigation expenses are for defense of that party against a civil or alternative dispute resolution proceeding in which damages to which this insurance applies are alleged.

c. **Liquor Liability**

"Bodily injury" or "property damage" for which any insured may be held liable by reason of:

(1) Causing or contributing to the intoxication of any person;

(2) The furnishing of alcoholic beverages to a person under the legal drinking age or under the influence of alcohol; or

(3) Any statute, ordinance or regulation relating to the sale, gift, distribution or use of alcoholic beverages.

This exclusion applies only if you are in the business of manufacturing, distributing, selling, serving or furnishing alcoholic beverages. For the purposes of this exclusion, permitting a person to bring alcoholic beverages on your premises, for consumption on your premises, whether or not a fee is charged or a license is required for such activity, is not by itself considered the business of selling, serving or furnishing alcoholic beverages.

d. **Workers' Compensation And Similar Laws**

Any obligation of the insured under a workers' compensation, disability benefits or unemployment compensation law or any similar law.

e. **Employer's Liability**

"Bodily injury" to:

(1) An "employee" of the insured arising out of and in the course of:

(a) Employment by the insured; or

(b) Performing duties related to the conduct of the insured's business; or

(2) The spouse, child, parent, brother or sister of that "employee" as a consequence of Paragraph (1) above.

This exclusion applies whether the insured may be liable as an employer or in any other capacity and to any obligation to share damages with or repay someone else who must pay damages because of the injury.

This exclusion does not apply to liability assumed by the insured under an "insured contract".

f. **Pollution**

(1) "Bodily injury" or "property damage" arising out of the actual, alleged or threatened discharge, dispersal, seepage, migration, release or escape of "pollutants":

(a) At or from any premises, site or location which is or was at any time owned or occupied by, or rented or loaned to, any insured. However, this subparagraph does not apply to:

(i) "Bodily injury" if sustained within a building and caused by smoke, fumes, vapor or soot produced by or originating from equipment that

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(b) Claim or suit by or on behalf of any governmental authority or any other person or organization because of testing for, monitoring, cleaning up, removing, containing, treating, detoxifying or neutralizing, or in any way responding to, or assessing the effects of, "pollutants".

g. Aircraft, Auto Or Watercraft

"Bodily injury" or "property damage" arising out of the ownership, maintenance, use or entrustment to others of any aircraft, "auto" or watercraft owned or operated by or rented or loaned to any insured. Use includes operation and "loading or unloading".

This exclusion applies even if the claims against any insured allege negligence or other wrongdoing in the supervision, hiring, employment, training or monitoring of others by that insured, if the "occurrence" which caused the "bodily injury" or "property damage" involved the ownership, maintenance, use or entrustment to others of any aircraft, "auto" or watercraft that is owned or operated by or rented or loaned to any insured.

This exclusion does not apply to:

(1) A watercraft while ashore on premises you own or rent;

(2) A watercraft you do not own that is:

(a) 50 feet long or less; and

(b) Not being used to carry any person or property for a charge;

(3) Parking an "auto" on, or on the ways next to, premises you own or rent, provided the "auto" is not owned by or rented or loaned to you or the insured;

(4) Liability assumed under any "insured contract" for the ownership, maintenance or use of aircraft or watercraft;

(5) "Bodily injury" or "property damage" arising out of:

(a) The operation of machinery or equipment that is attached to, or part of, a land vehicle that would qualify as "mobile equipment" under the definition of "mobile equipment" if such land vehicle were not subject to a compulsory or financial responsibility law, or other motor vehicle insurance law, where it is licensed or principally garaged; or

(b) The operation of any of the machinery or equipment listed in Paragraph f.(2) or f.(3) of the definition of "mobile equipment"; or

(6) An aircraft that is:

(a) Chartered with a pilot to any insured;

(b) Not owned by any insured; and

(c) Not being used to carry any person or property for a charge.

h. Mobile Equipment

"Bodily injury" or "property damage" arising out of:

(1) The transportation of "mobile equipment" by an "auto" owned or operated by or rented or loaned to any insured; or

(2) The use of "mobile equipment" in, or while in practice for, or while being prepared for, any prearranged racing, speed, demolition, or stunting activity

i. War

"Bodily injury" or "property damage" arising out of:

(1) War, including undeclared or civil war;

(2) Warlike action by a military force, including action in hindering or defending against an actual or expected attack, by any government, sovereign or other authority using military personnel or other agents; or

(3) Insurrection, rebellion, revolution, usurped power, or action taken by governmental authority in hindering or defending against any of these.

j. Damage To Property

"Property damage" to:

(1) Property you own, rent, or occupy, including any costs or expenses incurred by you, or any other person, organization or entity, for repair, replacement, enhancement, restoration or maintenance of such property for any reason, including prevention of injury to a person or damage to another's property;

(2) Premises you sell, give away or abandon, if the "property damage" arises out of any part of those premises;

(3) Property loaned to you;

(4) Personal property in the care, custody or control of the insured;

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(2) "Bodily injury" or "property damage" arising out of the actual or alleged presence or actual, alleged or threatened dispersal of any solid, liquid, gaseous or thermal irritant or contaminant, including smoke, vapors, soot, fumes, acids, alkalis, chemicals and waste, and that are part of any claim or "suit" which also alleges any "bodily injury" or "property damage" described in Paragraph (1) above.

(3) Any loss, cost or expense arising out of any:

(a) Request, demand, order or statutory or regulatory requirement that any insured or others test for, monitor, clean up, remove, contain, treat, detoxify or neutralize, or in any way respond to, or assess the effects of, asbestos, asbestos fibers or products containing asbestos; or

(b) Claim or suit by or on behalf of any governmental authority or any other person or organization because of testing for, monitoring, cleaning up, removing, containing, treating, detoxifying or neutralizing, or in any way responding to, or assessing the effects of, asbestos, asbestos fibers or products containing asbestos.

l. **Employment-Related Practices**

"Bodily injury" to:

(1) A person arising out of any:

(a) Refusal to employ that person;

(b) Termination of that person's employment; or

(c) Employment-related practice, policy, act or omission, such as coercion, demotion, evaluation, reassignment, discipline, failure to promote or advance, harassment, humiliation, discrimination, libel, slander, violation of the person's right of privacy, malicious prosecution or false arrest, detention or imprisonment applied to or directed at that person, regardless of whether such practice, policy, act or omission occurs, is applied or is committed before, during or after the time of that person's employment; or

(2) The spouse, child, parent, brother or sister of that person as a consequence of "bodily injury" to that person at whom any of the employment-related practices described in Paragraph (a), (b),or (c) above is directed.

This exclusion applies whether the insured may be liable as an employer or in any other capacity and to any obligation to share damages with or repay someone else who must pay damages because of the "bodily injury".

Exclusions c. through n. do not apply to "premises damage". A separate limit of insurance applies to "premises damage" as described in Paragraph 6. of Section III – Limits Of Insurance.

COVERAGE B – PERSONAL AND ADVERTISING INJURY LIABILITY

1. **Insuring Agreement**

a. We will pay those sums that the insured becomes legally obligated to pay as damages because of "personal and advertising injury" to which this insurance applies. We will have the right and duty to defend the insured against any "suit" seeking those damages. However, we will have no duty to defend the insured against any "suit" seeking damages for "personal and advertising injury" to which this insurance does not apply. We may, at our discretion, investigate any offense and settle any claim or "suit" that may result. But:

(1) The amount we will pay for damages is limited as described in Section III – Limits Of Insurance; and

(2) Our right and duty to defend end when we have used up the applicable limit of insurance in the payment of judgments or settlements under Coverages A or B or medical expenses under Coverage C.

No other obligation or liability to pay sums or perform acts or services is covered unless explicitly provided for under Supplementary Payments.

b. This insurance applies to "personal and advertising injury" caused by an offense arising out of your business but only if the offense was committed in the "coverage territory" during the policy period.

2. **Exclusions**

This insurance does not apply to:

a. **Knowing Violation Of Rights Of Another**

"Personal and advertising injury" caused by or at the direction of the insured with the knowledge that the act would violate the rights of another and would inflict "personal and advertising injury".

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(2) Designing or determining content of websites for others; or

(3) An Internet search, access, content or service provider.

However, this exclusion does not apply to Paragraphs a.(1), (2) and (3) of the definition of "personal injury".

For the purposes of this exclusion:

(1) Creating and producing correspondence written in the conduct of your business, bulletins, financial or annual reports, or newsletters about your goods, products or services will not be considered the business of publishing; and

(2) The placing of frames, borders or links, or advertising, for you or others anywhere on the Internet will not, by itself, be considered the business of advertising, "broadcasting" or publishing.

k. Electronic Chatrooms Or Bulletin Boards

"Personal and advertising injury" arising out of an electronic chatroom or bulletin board the insured hosts or owns, or over which the insured exercises control.

l. Unauthorized Use Of Another's Name Or Product

"Personal and advertising injury" arising out of the unauthorized use of another's name or product in your e-mail address, domain name or metatag, or any other similar tactics to mislead another's potential customers.

m. Pollution

"Personal and advertising injury" arising out of the actual, alleged or threatened discharge, dispersal, seepage, migration, release or escape of "pollutants" at any time.

n. Pollution-Related

Any loss, cost or expense arising out of any:

(1) Request, demand, order or statutory or regulatory requirement that any insured or others test for, monitor, clean up, remove, contain, treat, detoxify or neutralize, or in any way respond to, or assess the effects of, "pollutants"; or

(2) Claim or suit by or on behalf of any governmental authority or any other person or organization because of testing for, monitoring, cleaning up, removing, containing, treating, detoxifying or neutralizing, or in any way responding to, or assessing the effects of, "pollutants".

o. War

"Personal and advertising injury" arising out of:

(1) War, including undeclared or civil war;

(2) Warlike action by a military force, including action in hindering or defending against an actual or expected attack, by any government, sovereign or other authority using military personnel or other agents; or

(3) Insurrection, rebellion, revolution, usurped power, or action taken by governmental authority in hindering or defending against any of these.

p. Unsolicited Communication

"Personal and advertising injury" arising out of any actual or alleged violation of any law that restricts or prohibits the sending, transmitting or distributing of "unsolicited communication".

q. Access Or Disclosure Of Confidential Or Personal Information

"Personal and advertising injury" arising out of any access to or disclosure of any person's or organization's confidential or personal information.

r. Asbestos

(1) "Personal and advertising injury" arising out of the actual or alleged presence or actual, alleged or threatened dispersal of asbestos, asbestos fibers or products containing asbestos, provided that the "personal and advertising injury" is caused or contributed to by the hazardous properties of asbestos.

(2) "Personal and advertising injury" arising out of the actual or alleged presence or actual, alleged or threatened dispersal of any solid, liquid, gaseous or thermal irritant or contaminant, including smoke, vapors, soot, fumes, acids, alkalis, chemicals and waste, and that are part of any claim or "suit" which also alleges any "personal and advertising injury" described in Paragraph (1) above.

(3) Any loss, cost or expense arising out of any:

(a) Request, demand, order or statutory or regulatory requirement that any insured or others test for, monitor, clean up, remove, contain, treat, detoxify or neutralize, or in any way respond to, or

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SUPPLEMENTARY PAYMENTS

1. We will pay, with respect to any claim we investigate or settle, or any "suit" against an insured we defend:

   a. All expenses we incur.

   b. Up to $2,500 for the cost of bail bonds required because of accidents or traffic law violations arising out of the use of any vehicle to which the Bodily Injury Liability Coverage applies. We do not have to furnish these bonds.

   c. The cost of bonds to release attachments, but only for bond amounts within the applicable limit of insurance. We do not have to furnish these bonds.

   d. All reasonable expenses incurred by the insured at our request to assist us in the investigation or defense of the claim or "suit", including actual loss of earnings up to $500 a day because of time off from work.

   e. All court costs taxed against the insured in the "suit". However, these payments do not include attorneys' fees or attorneys' expenses taxed against the insured.

   f. Prejudgment interest awarded against the insured on that part of the judgment we pay. If we make an offer to pay the applicable limit of insurance, we will not pay any prejudgment interest based on that period of time after the offer.

   g. All interest on the full amount of any judgment that accrues after entry of the judgment and before we have paid, offered to pay, or deposited in court the part of the judgment that is within the applicable limit of insurance.

   These payments will not reduce the limits of insurance.

2. If we defend an insured against a "suit" and an indemnitee of the insured is also named as a party to the "suit", we will defend that indemnitee if all of the following conditions are met:

   a. The "suit" against the indemnitee seeks damages for which the insured has assumed the liability of the indemnitee in a contract or agreement that is an "insured contract";

   b. This insurance applies to such liability assumed by the insured;

   c. The obligation to defend, or the cost of the defense of, that indemnitee, has also been assumed by the insured in the same "insured contract";

   d. The allegations in the "suit" and the information we know about the "occurrence" or offense are such that no conflict appears to exist between the interests of the insured and the interests of the indemnitee;

   e. The indemnitee and the insured ask us to conduct and control the defense of that indemnitee against such "suit" and agree that we can assign the same counsel to defend the insured and the indemnitee; and

   f. The indemnitee:

      (1) Agrees in writing to:

         (a) Cooperate with us in the investigation, settlement or defense of the "suit";

         (b) Immediately send us copies of any demands, notices, summonses or legal papers received in connection with the "suit";

         (c) Notify any other insurer whose coverage is available to the indemnitee; and

         (d) Cooperate with us with respect to coordinating other applicable insurance available to the indemnitee; and

      (2) Provides us with written authorization to:

         (a) Obtain records and other information related to the "suit"; and

         (b) Conduct and control the defense of the indemnitee in such "suit".

   So long as the above conditions are met, attorneys' fees incurred by us in the defense of that indemnitee, necessary litigation expenses incurred by us and necessary litigation expenses incurred by the indemnitee at our request will be paid as Supplementary Payments. Notwithstanding the provisions of Paragraph **2.b.(2)** of Section I – Coverages – Coverage A – Bodily Injury And Property Damage Liability or Paragraph **2.e.** of Section I – Coverages – Coverage B – Personal And Advertising Injury Liability, such payments will not be deemed to be damages for "bodily injury", "property damage" or "personal injury", and will not reduce the limits of insurance.

   Our obligation to defend an insured's indemnitee and to pay for attorneys' fees and necessary litigation expenses as Supplementary Payments ends when:

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d. Your legal representative if you die, but only with respect to duties as such. That representative will have all your rights and duties under this Coverage Part.

e. Any person or organization that, with your express or implied consent, either uses or is responsible for the use of a watercraft that you do not own that is:

(1) 50 feet long or less; and

(2) Not being used to carry any person or property for a charge.

3. Any organization you newly acquire or form, other than a partnership, joint venture or limited liability company, and of which you are the sole owner or in which you maintain an ownership interest of more than 50%, will qualify as a Named Insured if there is no other similar insurance available to that organization. However:

a. Coverage under this provision is afforded only until the 180th day after you acquire or form the organization or the end of the policy period, whichever is earlier;

b. Coverage A does not apply to "bodily injury" or "property damage" that occurred before you acquired or formed the organization; and

c. Coverage B does not apply to "personal and advertising injury" arising out of an offense committed before you acquired or formed the organization.

For the purposes of Paragraph 1. of Section II – Who Is An Insured, each such organization will be deemed to be designated in the Declarations as:

a. An organization, other than a partnership, joint venture or limited liability company; or

b. A trust;

as indicated in its name or the documents that govern its structure.

4. Any person or organization that is a premises owner, manager or lessor and that you have agreed in a written contract or agreement to include as an additional insured on this Coverage Part is an insured, but only with respect to liability for "bodily injury", "property damage" or "personal and advertising injury" that:

a. Is "bodily injury" or "property damage" that occurs, or is "personal and advertising injury" caused by an offense that is committed, subsequent to the signing of that contract or agreement; and

b. Arises out of the ownership, maintenance or use of that part of any premises leased to you.

The insurance provided to such premises owner, manager or lessor is subject to the following provisions:

a. The limits of insurance provided to such premises owner, manager or lessor will be the minimum limits that you agreed to provide in the written contract or agreement, or the limits shown in the Declarations, whichever are less.

b. The insurance provided to such premises owner, manager or lessor does not apply to:

(1) Any "bodily injury" or "property damage" that occurs, or "personal and advertising injury" caused by an offense that is committed, after you cease to be a tenant in that premises; or

(2) Structural alterations, new construction or demolition operations performed by or on behalf of such premises owner, manager or lessor.

5. Any person or organization that is an equipment lessor and that you have agreed in a written contract or agreement to include as an additional insured on this Coverage Part is an insured, but only with respect to liability for "bodily injury", "property damage", or "personal and advertising injury" that:

a. Is "bodily injury" or "property damage" that occurs, or is "personal and advertising injury" caused by an offense that is committed, subsequent to the signing of that contract or agreement; and

b. Is caused, in whole or in part, by your acts or omissions in the maintenance, operation or use of equipment leased to you by such equipment lessor.

The insurance provided to such equipment lessor is subject to the following provisions:

a. The limits of insurance provided to such equipment lessor will be the minimum limits that you agreed to provide in the written contract or agreement, or the limits shown in the Declarations, whichever are less.

b. The insurance provided to such equipment lessor does not apply to any "bodily injury" or "property damage" that occurs, or "personal and advertising injury" caused by an offense that is committed, after the equipment lease expires.

No person or organization is an insured with respect to the conduct of any current or past partnership, joint

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(2) Authorize us to obtain records and other information;

(3) Cooperate with us in the investigation or settlement of the claim or defense against the "suit"; and

(4) Assist us, upon our request, in the enforcement of any right against any person or organization which may be liable to the Insured because of injury or damage to which this insurance may also apply.

d. No insured will, except at that insured's own cost, voluntarily make a payment, assume any obligation, or incur any expense, other than for first aid, without our consent.

e. The following provisions apply to Paragraph a. above, but only for purposes of the insurance provided under this Coverage Part to you or any insured listed in Paragraph 1. or 2. of Section II – Who Is An Insured:

(1) Notice to us of such "occurrence" or offense must be given as soon as practicable only after the "occurrence" or offense is known to you (if you are an individual), any of your partners or members who is an individual (if you are a partnership or joint venture), any of your managers who is an individual (if you are a limited liability company), any of your "executive officers" or directors (if you are an organization other than a partnership, joint venture, or limited liability company), any of your trustees who is an individual (if you are a trust) or any "employee" authorized by you to give notice of an "occurrence" or offense.

(2) If you are a partnership, joint venture, limited liability company or trust, and none of your partners, joint venture members, managers or trustees are individuals, notice to us of such "occurrence" or offense must be given as soon as practicable only after the "occurrence" or offense is known by:

(a) Any individual who is:

(i) A partner or member of any partnership or joint venture;

(ii) A manager of any limited liability company;

(iii) An executive officer or director of any other organization; or

(iv) A trustee of any trust;

that is your partner, joint venture member, manager or trustee; or

(b) Any employee authorized by such partnership, joint venture, limited liability company, trust or other organization to give notice of an "occurrence" or offense.

(3) Notice to us of such "occurrence" or offense will be deemed to be given as soon as practicable if it is given in good faith as soon as practicable to your workers' compensation insurer. This applies only if you subsequently give notice to us of the "occurrence" or offense as soon as practicable after any of the persons described in Paragraph e.(1) or (2) above discovers that the "occurrence" or offense may result in sums to which the insurance provided under this Coverage Part may apply.

However, if this policy includes an endorsement that provides limited coverage for "bodily injury" or "property damage" or pollution costs arising out of a discharge, release or escape of "pollutants" which contains a requirement that the discharge, release or escape of "pollutants" must be reported to us within a specific number of days after its abrupt commencement, this Paragraph e. does not affect that requirement.

3. **Legal Action Against Us**

No person or organization has a right under this Coverage Part:

a. To join us as a party or otherwise bring us into a "suit" asking for damages from an insured; or

b. To sue us on this Coverage Part unless all of its terms have been fully complied with.

A person or organization may sue us to recover on an agreed settlement or on a final judgment against an insured; but we will not be liable for damages that are not payable under the terms of this Coverage Part or that are in excess of the applicable limit of insurance. An agreed settlement means a settlement and release of liability signed by us, the insured, and the claimant or the claimant's legal representative.

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c. **Method Of Sharing**

If all of the other insurance permits contribution by equal shares, we will follow this method also. Under this approach each insurer contributes equal amounts until it has paid its applicable limit of insurance or none of the loss remains, whichever comes first.

If any of the other insurance does not permit contribution by equal shares, we will contribute by limits. Under this method, each insurer's share is based on the ratio of its applicable limit of insurance to the total applicable limits of insurance of all insurers.



d. **Primary And Non-Contributory Insurance If Required By Written Contract**

If you specifically agree in a written contract or agreement that the insurance afforded to an insured under this Coverage Part must apply on a primary basis, or a primary and non-contributory basis, this insurance is primary to other insurance that is available to such insured which covers such insured as a named insured, and we will not share with that other insurance, provided that:

(1) The "bodily injury" or "property damage" for which coverage is sought occurs; and

(2) The "personal and advertising injury" for which coverage is sought is caused by an offense that is committed;

subsequent to the signing of that contract or agreement by you.

5. **Premium Audit**

a. We will compute all premiums for this Coverage Part in accordance with our rules and rates.

b. Premium shown in this Coverage Part as advance premium is a deposit premium only. At the close of each audit period we will compute the earned premium for that period and send notice to the first Named Insured. The due date for audit and retrospective premiums is the date shown as the due date on the bill. If the sum of the advance and audit premiums paid for the policy period is greater than the earned premium, we will return the excess to the first Named Insured.

c. The first Named Insured must keep records of the information we need for premium computation, and send us copies at such times as we may request.

6. **Representations**

By accepting this policy, you agree:

a. The statements in the Declarations are accurate and complete;

b. Those statements are based upon representations you made to us; and

c. We have issued this policy in reliance upon your representations.

The unintentional omission of, or unintentional error in, any information provided by you which we relied upon in issuing this policy will not prejudice your rights under this insurance. However, this provision does not affect our right to collect additional premium or to exercise our rights of cancellation or nonrenewal in accordance with applicable insurance laws or regulations.

7. **Separation Of Insureds**

Except with respect to the Limits of Insurance, and any rights or duties specifically assigned in this Coverage Part to the first Named Insured, this insurance applies:

a. As if each Named Insured were the only Named Insured; and

b. Separately to each insured against whom claim is made or "suit" is brought.

8. **Transfer Of Rights Of Recovery Against Others To Us**

If the insured has rights to recover all or part of any payment we have made under this Coverage Part, those rights are transferred to us. The insured must do nothing after loss to impair them. At our request, the insured will bring "suit" or transfer those rights to us and help us enforce them.

9. **When We Do Not Renew**

If we decide not to renew this Coverage Part, we will mail or deliver to the first Named Insured shown in the Declarations written notice of the nonrenewal not less than 30 days before the expiration date.

If notice is mailed, proof of mailing will be sufficient proof of notice.

SECTION V – DEFINITIONS

1. "Advertisement" means a notice that is broadcast or published to the general public or specific market segments about your goods, products or services for the purpose of attracting customers or supporters. For the purposes of this definition:

a. Notices that are published include material placed on the Internet or on similar electronic means of communication; and

b. Regarding websites, only that part of a website that is about your goods, products or services for the purposes of attracting customers or supporters is considered an advertisement.

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10. "Good Samaritan services" means any emergency medical services for which no compensation is demanded or received.

11. "Hostile fire" means a fire which becomes uncontrollable or breaks out from where it was intended to be.

12. "Impaired property" means tangible property, other than "your product" or "your work", that cannot be used or is less useful because:

    a. It incorporates "your product" or "your work" that is known or thought to be defective, deficient, inadequate or dangerous; or

    b. You have failed to fulfill the terms of a contract or agreement;

    if such property can be restored to use by the repair, replacement, adjustment or removal of "your product" or "your work" or your fulfilling the terms of the contract or agreement.

13. "Insured contract" means:

    a. A contract for a lease of premises. However, that portion of the contract for a lease of premises that indemnifies any person or organization for "premises damage" is not an "insured contract";

    b. A sidetrack agreement;

    c. Any easement or license agreement, except in connection with construction or demolition operations on or within 50 feet of a railroad;

    d. An obligation, as required by ordinance, to indemnify a municipality, except in connection with work for a municipality;

    e. An elevator maintenance agreement;

    f. That part of any other contract or agreement pertaining to your business (including an indemnification of a municipality in connection with work performed for a municipality) under which you assume the tort liability of another party to pay for "bodily injury", "property damage" or "personal injury" to a third person or organization. Tort liability means a liability that would be imposed by law in the absence of any contract or agreement.

    Paragraph f. does not include that part of any contract or agreement:

    (1) That indemnifies a railroad for "bodily injury" or "property damage" arising out of construction or demolition operations, within 50 feet of any railroad property and affecting any railroad bridge or trestle, tracks, roadbeds, tunnel, underpass or crossing;

    (2) That indemnifies an architect, engineer or surveyor for injury or damage arising out of:

    (a) Preparing, approving, or failing to prepare or approve, maps, shop drawings, opinions, reports, surveys, field orders, change orders or drawings and specifications; or

    (b) Giving directions or instructions, or failing to give them, if that is the primary cause of the injury or damage; or

    (3) Under which the insured, if an architect, engineer or surveyor, assumes liability for an injury or damage arising out of the insured's rendering or failure to render professional services, including those listed in Paragraph (2) above and supervisory, inspection, architectural or engineering activities.

14. "Leased worker" means a person leased to you by a labor leasing firm under an agreement between you and the labor leasing firm, to perform duties related to the conduct of your business. "Leased worker" does not include a "temporary worker".

15. "Loading or unloading" means the handling of property:

    a. After it is moved from the place where it is accepted for movement into or onto an aircraft, watercraft or "auto";

    b. While it is in or on an aircraft, watercraft or "auto"; or

    c. While it is being moved from an aircraft, watercraft or "auto" to the place where it is finally delivered;

    but "loading or unloading" does not include the movement of property by means of a mechanical device, other than a hand truck, that is not attached to the aircraft, watercraft or "auto".

16. "Mobile equipment" means any of the following types of land vehicles, including any attached machinery or equipment:

    a. Bulldozers, farm machinery, forklifts and other vehicles designed for use principally off public roads;

    b. Vehicles maintained for use solely on or next to premises you own or rent;

    c. Vehicles that travel on crawler treads;

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21. "Premises damage" means:

a. With respect to the first paragraph of the exceptions in Exclusion j. of Section I – Coverage A – Bodily Injury And Property Damage Liability, "property damage" to any premises while rented to you for a period of seven or fewer consecutive days, including the contents of such premises; or

b. With respect to the exception to Exclusions c. through n. in the last paragraph of Paragraph 2. of Section I – Coverage A – Bodily Injury And Property Damage Liability, "property damage" to any premises while rented to you for a period of more than seven consecutive days, or while temporarily occupied by you with permission of the owner, caused by:

(1) Fire;

(2) Explosion;

(3) Lightning;

(4) Smoke resulting from fire, explosion or lightning; or

(5) Water.

But "premises damage" under this Paragraph b. does not include "property damage" to any premises caused by:

(1) Rupture, bursting, or operation of pressure relief devices;

(2) Rupture or bursting due to expansion or swelling of the contents of any building or structure caused by or resulting from water; or

(3) Explosion of steam boilers, steam pipes, steam engines or steam turbines.

22. "Products-completed operations hazard":

a. Includes all "bodily injury" and "property damage" occurring away from premises you own or rent and arising out of "your product" or "your work" except:

(1) Products that are still in your physical possession; or

(2) Work that has not yet been completed or abandoned. However, "your work" will be deemed completed at the earliest of the following times:

(a) When all of the work called for in your contract has been completed.

(b) When all of the work to be done at the job site has been completed if your contract calls for work at more than one job site.

(c) When that part of the work done at a job site has been put to its intended use by any person or organization other than another contractor or subcontractor working on the same project.

Work that may need service, maintenance, correction, repair or replacement, but which is otherwise complete, will be treated as completed.

b. Does not include "bodily injury" or "property damage" arising out of:

(1) The transportation of property, unless the injury or damage arises out of a condition in or on a vehicle not owned or operated by you, and that condition was created by the "loading or unloading" of that vehicle by any insured;

(2) The existence of tools, uninstalled equipment or abandoned or unused materials; or

(3) Products or operations for which the classification, listed in the Declarations or in a policy Schedule, states that products-completed operations are subject to the General Aggregate Limit.

23. "Property damage" means:

a. Physical injury to tangible property, including all resulting loss of use of that property. All such loss of use will be deemed to occur at the time of the physical injury that caused it; or

b. Loss of use of tangible property that is not physically injured. All such loss of use will be deemed to occur at the time of the "occurrence" that caused it.

For the purposes of this insurance, "electronic data" is not tangible property.

24. "Slogan":

a. Means a phrase that others use for the purpose of attracting attention in their advertising.

b. Does not include a phrase used as, or in, the name of:

(1) Any person or organization, other than you; or

(2) Any business, or any of the premises, goods, products, services or work, of any person or organization, other than you.

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THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

CALIFORNIA CHANGES – CANCELLATION AND NONRENEWAL

This endorsement modifies insurance provided under the following:

CAPITAL ASSETS PROGRAM (OUTPUT POLICY) COVERAGE PART
COMMERCIAL AUTOMOBILE COVERAGE PART
COMMERCIAL GENERAL LIABILITY COVERAGE PART
COMMERCIAL INLAND MARINE COVERAGE PART
COMMERCIAL PROPERTY COVERAGE PART
CRIME AND FIDELITY COVERAGE PART
EMPLOYMENT-RELATED PRACTICES LIABILITY COVERAGE PART
EQUIPMENT BREAKDOWN COVERAGE PART
FARM COVERAGE PART
LIQUOR LIABILITY COVERAGE PART
MEDICAL PROFESSIONAL LIABILITY COVERAGE PART
POLLUTION LIABILITY COVERAGE PART
PRODUCTS/COMPLETED OPERATIONS LIABILITY COVERAGE PART

A. Paragraphs **2.** and **3.** of the **Cancellation** Common Policy Condition are replaced by the following:

2. All Policies In Effect For 60 Days Or Less

If this policy has been in effect for 60 days or less, and is not a renewal of a policy we have previously issued, we may cancel this policy by mailing or delivering to the first Named Insured, at the mailing address shown in the policy, and to the producer of record, advance written notice of cancellation, stating the reason for cancellation, at least:

a. 10 days before the effective date of cancellation if we cancel for:

(1) Nonpayment of premium; or

(2) Discovery of fraud by:

(a) Any insured or his or her representative in obtaining this insurance; or

(b) You or your representative in pursuing a claim under this policy.

b. 30 days before the effective date of cancellation if we cancel for any other reason.

3. All Policies In Effect For More Than 60 Days

a. If this policy has been in effect for more than 60 days, or is a renewal of a policy we issued, we may cancel this policy only upon the occurrence, after the effective date of the policy, of one or more of the following:

(1) Nonpayment of premium, including payment due on a prior policy we issued and due during the current policy term covering the same risks.

(2) Discovery of fraud or material misrepresentation by:

(a) Any insured or his or her representative in obtaining this insurance; or

(b) You or your representative in pursuing a claim under this policy.

(3) A judgment by a court or an administrative tribunal that you have violated a California or Federal law, having as one of its necessary elements an act which materially increases any of the risks insured against.

(4) Discovery of willful or grossly negligent acts or omissions, or of any violations of state laws or regulations establishing safety standards, by you or your representative, which materially increase any of the risks insured against.

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(1) When you have not paid the premium, at any time by letting you know at least 10 days before the date cancellation takes effect;

(2) If willful or grossly negligent acts or omissions by the Named Insured, or his or her representatives, are discovered that materially increase any of the risks insured against; or

(3) If there are physical changes in the property insured against, beyond the catastrophe-damaged condition of the structures and surface landscape, which result in the property becoming uninsurable.

C. The following is added and supersedes any provisions to the contrary:

Nonrenewal

1. Subject to the provisions of Paragraphs **C.2.** and **C.3.** below, if we elect not to renew this policy, we will mail or deliver written notice, stating the reason for nonrenewal, to the first Named Insured shown in the Declarations, and to the producer of record, at least 60 days, but not more than 120 days, before the expiration or anniversary date.

   We will mail or deliver our notice to the first Named Insured, and to the producer of record, at the mailing address shown in the policy.

2. **Residential Property**

   This provision applies to coverage on real property used predominantly for residential purposes and consisting of not more than four dwelling units, and to coverage on tenants' household property contained in a residential unit, if such coverage is written under one of the following:

   Commercial Property Coverage Part

   Farm Coverage Part – Farm Property – Farm Dwellings, Appurtenant Structures And Household Personal Property Coverage Form

   a. If this policy provides coverage as described in the preceding paragraph, and we elect not to renew this policy, we will mail or deliver written notice, stating the reason for nonrenewal, to the first Named Insured shown in the Declarations, and to the producer record at the mailing address shown in the policy, at least 75 days, but not more than 120 days, before the expiration or anniversary date.

   If we fail to give the first Named Insured shown in the Declarations notice of nonrenewal at least 75 days prior to the policy expiration, as required in the paragraph above, this policy, with no change in its terms and conditions, shall remain in effect for 75 days from the date that the notice of nonrenewal is delivered or mailed to the Named Insured. A notice to this effect shall be provided by us to the first Named Insured with the notice of nonrenewal.

   b. We may elect not to renew such coverage for any reason, except as provided in Paragraphs **c.**, **d.** and **e.** below.

   c. We will not refuse to renew such coverage solely because the first Named Insured has accepted an offer of earthquake coverage.

   However, the following applies only to insurers who are associate participating insurers as established by Cal. Ins. Code Section 10089.16. We may elect not to renew such coverage after the first Named Insured has accepted an offer of earthquake coverage, if one or more of the following reasons applies:

   (1) The nonrenewal is based on sound underwriting principles that relate to the coverages provided by this policy and that are consistent with the approved rating plan and related documents filed with the Department of Insurance as required by existing law;

   (2) The Commissioner of Insurance finds that the exposure to potential losses will threaten our solvency or place us in a hazardous condition. A hazardous condition includes, but is not limited to, a condition in which we make claims payments for losses resulting from an earthquake that occurred within the preceding two years and that required a reduction in policyholder surplus of at least 25% for payment of those claims; or

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THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

WAIVER OF OUR RIGHT TO RECOVER FROM OTHERS ENDORSEMENT - CALIFORNIA

Policy Number: 02 WEC CR2756 **Endorsement Number:**
Effective Date: 09/01/22 Effective hour is the same as stated on the Information Page of the policy.
Named Insured and Address: CHANDLER ASSET MANAGEMENT, INC
6225 LUSK BLVD
SAN DIEGO CA 92121

We have the right to recover our payments from anyone liable for an injury covered by this policy. We will not enforce our right against the person or organization named in the Schedule. (This agreement applies only to the extent that you perform work under a written contract that requires you to obtain this agreement from us.)

You must maintain payroll records accurately segregating the remuneration of your employees while engaged in the work described in the Schedule.

The additional premium for this endorsement shall be 2 % of the California workers' compensation premium otherwise due on such remuneration.

SCHEDULE

Person or Organization	**Job Description**
Any person or organization for whom you are required by written contract or agreement to obtain this waiver of rights from us	

Form WC 04 03 06 (1) Printed in U.S.A.
Process Date: 07/23/22 **Policy Expiration Date:** 09/01/23

Insurance because of its different policy period will not reduce or exhaust the applicable limit of insurance stated for such "underlying insurance";

(2) Payments of "medical expenses" that are covered by that "underlying insurance" and are incurred for "bodily injury" caused by an accident that takes place during the policy period of this Excess Follow-Form And Umbrella Liability Insurance; or

(3) Payments of defense expenses that are covered by that "underlying insurance", only if such "underlying insurance" includes such payments within the limits of insurance. However, if such "underlying insurance" has a policy period which differs from the policy period of this Excess Follow-Form And Umbrella Liability Insurance, any such payments for defense expenses that would not be covered by this Excess Follow-Form And Umbrella Liability Insurance because of its different policy period will not reduce or exhaust the applicable limit of insurance stated for such "underlying insurance".

If the applicable limit of insurance stated for the policies of "underlying insurance" in the Schedule Of Underlying Insurance is actually reduced or exhausted by other payments, Coverage **A** of this insurance is not invalidated. However, in the event of a loss, we will pay only to the extent that we would have paid had such limit not been actually reduced or exhausted by such other payments.

b. If any "underlying insurance" has a limit of insurance greater than the amount shown for that insurance in the Schedule of Underlying Insurance, this insurance will apply in excess of that greater amount. If any "underlying insurance" has a limit of insurance, prior to any reduction or exhaustion by payment of damages, "medical expenses" or defense expenses described in Paragraph a. above, that is less than the amount shown for that insurance in the Schedule Of Underlying Insurance, this insurance will apply in excess of the amount shown for such insurance in the Schedule Of Underlying Insurance.

5. When the "underlying insurance" applies on a claims-made basis and includes a retroactive date provision, the retroactive date for Coverage **A** of this insurance is the same as the retroactive date of that "underlying insurance".

B. COVERAGE B – UMBRELLA LIABILITY

1. We will pay on behalf of the insured those sums in excess of the "self-insured retention" that the insured becomes legally obligated to pay as damages because of "bodily injury", "property damage", "personal injury" or "advertising injury" to which Coverage B of this insurance applies.

2. Coverage **B** of this Insurance applies to "bodily injury" or "property damage" only if:

   a. The "bodily injury" or "property damage" is caused by an "occurrence" that takes place anywhere in the world;

   b. The "bodily injury" or "property damage" occurs during the policy period; and

   c. Prior to the policy period, no insured listed under Paragraph 1. in Paragraph B., **COVERAGE B – UMBRELLA LIABILITY**, of **SECTION II – WHO IS AN INSURED** and no "employee" authorized by you to give or receive notice of an "occurrence" or claim, knew that the "bodily injury" or "property damage" had occurred, in whole or in part. If such a listed insured or authorized "employee" knew, prior to the policy period, that the "bodily injury" or "property damage" occurred, in whole or in part, then any continuation, change or resumption of such "bodily injury" or "property damage" during or after the policy period will be deemed to have been known prior to the policy period.

3. Coverage **B** of this insurance applies to "personal injury" or "advertising injury" caused by an offense arising out of your business, but only if the offense was committed during the policy period anywhere in the world.

4. The amount we will pay for damages is limited as described in **SECTION III – LIMITS OF INSURANCE.**

5. "Bodily injury" or "property damage":

   a. Which occurs during the policy period; and

   b. Which was not prior to, but was during, the policy period known to have occurred by any insured listed under Paragraph 1. in Paragraph **B., COVERAGE B – UMBRELLA LIABILITY** of **SECTION II – WHO IS AN INSURED**, or any "employee" authorized by you to give notice of an "occurrence" or claim;

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3. When we have the duty to defend, we may, at our discretion, investigate and settle any claim or "suit". In all other cases, we may, at our discretion, participate in the investigation, defense and settlement of any claim or "suit" for damages to which this insurance may apply. If we exercise such right to participate, all expenses we incur in doing so will not reduce the applicable limits of insurance.
4. Our duty to defend ends when we have used up the applicable limit of insurance in the payment of judgments or settlements, or defense expenses if such expenses are within the limits of insurance of this policy.
5. We will pay, with respect to a claim we investigate or settle, or "suit" against an insured we defend:
   a. All expenses we incur.
   b. The cost of:
      (1) Bail bonds required because of accidents or traffic law violations arising out of the use of any vehicle to which this insurance applies; or
      (2) Appeal bonds and bonds to release attachments;

      but only for bond amounts within the applicable limit of insurance. We do not have to furnish these bonds.
   c. All reasonable expenses incurred by the insured at our request to assist us in the investigation or defense of such claim or "suit", including actual loss of earnings up to $1,000 a day because of time off from work.
   d. All court costs taxed against the insured in the "suit". However, these payments do not include attorneys' fees or attorneys' expenses taxed against the insured.
   e. Prejudgment interest awarded against the insured on that part of the judgment we pay. If we make an offer to pay the applicable limit of insurance, we will not pay any prejudgment interest based on that period of time after the offer.
   f. All interest that accrues on the full amount of any judgment after entry of the judgment and before we have paid, offered to pay or deposited in court the part of the judgment that is within the applicable limit of insurance. If we do not pay part of the judgment for any reason other than it is more than the applicable limit of insurance, we will not pay any interest that accrues on that portion of the judgment.

   With respect to a claim we investigate or settle, or "suit" against an insured we defend under **COVERAGE A – EXCESS FOLLOW-FORM LIABILITY**, these payments will not reduce the applicable limits of insurance, but only if the applicable "underlying insurance" provides for such payments in addition to its limits of insurance. With respect to a claim we investigate or settle, or "suit" against an insured we defend under **COVERAGE B – UMBRELLA LIABILITY**, these payments will not reduce the applicable limits of insurance.

SECTION II – WHO IS AN INSURED

A. COVERAGE A – EXCESS FOLLOW-FORM LIABILITY

With respect to Coverage A, the following persons and organizations qualify as insureds:

1. The Named Insured shown in the Declarations; and
2. Any other person or organization qualifying as an insured in the "underlying insurance". If you have agreed to provide insurance for that person or organization in a written contract or agreement:
   a. The limits of insurance afforded to such person or organization will be:
      (1) The amount by which the minimum limits of insurance you agreed to provide such person or organization in that written contract or agreement exceed the total limits of insurance of all applicable "underlying insurance"; or
      (2) The limits of insurance of this policy;

      whichever is less; and
   b. Coverage under this policy does not apply to such person or organization if the minimum limits of insurance you agreed to provide such person or organization in that written contract or agreement are wholly within the total limits of insurance of all available applicable "underlying insurance".

B. COVERAGE B – UMBRELLA LIABILITY

With respect to Coverage B:

1. The Named Insured shown in the Declarations is an insured.
2. If you are:
   a. An individual, your spouse is also an insured, but only with respect to the conduct of a business of which you are the sole owner.

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maintain an ownership interest of more than 50%, on the first day of the policy period is an insured and will qualify as a Named Insured. No such organization is an insured or will qualify as a Named Insured for "bodily injury" or "property damage" that occurred, or "personal injury" or "advertising injury" caused by an offense committed after the date, if any, during the policy period, that you no longer maintain an ownership interest of more than 50% in such organization.

5. Any organization you newly acquire or form, other than a partnership, joint venture or limited liability company, and of which you are the sole owner, or in which you maintain an ownership interest of more than 50%, is an insured and will qualify as a Named Insured if there is no other similar insurance available to that organization. However:
   a. Coverage under this provision is afforded only until the 180th day after you acquire or form the organization or the end of the policy period, whichever is earlier; and
   b. Coverage for such organization does not apply to:
      (1) "Bodily injury" or "property damage" that occurred; or
      (2) "Personal injury" or "advertising injury" arising out of an offense committed;

      before you acquired or formed the organization.

No person or organization is an insured or will qualify as a Named Insured with respect to the conduct of any current or past partnership, joint venture or limited liability company that is not shown as a Named Insured in the Declarations. This paragraph does not apply to any such partnership, joint venture or limited liability company that otherwise qualifies as an insured under Paragraph B. of SECTION II – WHO IS AN INSURED.

C. COVERAGE C – CRISIS MANAGEMENT SERVICE EXPENSES

With respect to Coverage **C**, the following persons and organizations are insureds and will qualify as Named Insureds:

1. The Named Insured shown in the Declarations.
2. Any organization, other than a partnership, joint venture or limited liability company, of which you are the sole owner, or in which you maintain an ownership interest of more than 50%, on the first day of the policy period. No such organization is an insured or will qualify as a Named Insured for "crisis management service expenses" arising out of a "crisis management event" that first commences after the date, if any, during the policy period, that you no longer maintain an ownership interest of more than 50% in such organization.
3. Any organization you newly acquire or form, other than a partnership, joint venture or limited liability company, and of which you are the sole owner, or in which you maintain an ownership interest of more than 50%, if there is no other similar insurance available to that organization. However:
   a. Coverage under this provision is afforded only until the 180th day after you acquire or form the organization or the end of the policy period, whichever is earlier; and
   b. Coverage for such organization does not apply to "crisis management service expenses" arising out of a "crisis management event" that occurred before you acquired or formed the organization, even if an "executive officer" only first becomes aware of an "event" or "occurrence" that leads to such "crisis management event" after the date you acquired or formed the organization.

No person or organization is an insured or will qualify as a Named Insured with respect to the conduct of any current or past partnership, joint venture or limited liability company that is not shown as a Named Insured in the Declarations.

SECTION III – LIMITS OF INSURANCE

A. The Limits of Insurance shown in the Declarations and the rules below fix the most we will pay for the amounts described below to which this insurance applies regardless of the number of:

1. Insureds;
2. Claims made or "suits" brought;
3. Number of vehicles involved;
4. Persons or organizations making claims or bringing "suits"; or
5. Coverages provided under this insurance.

As indicated in Paragraph **D.1.** of **SECTION I – COVERAGES**, for any "suit" for which we have the right and duty to defend the insured under Coverage **A**, defense expenses will be within the limits of insurance of this policy when such expenses are within the limits of insurance of the applicable "underlying insurance".

B. The General Aggregate Limit is the most we will pay for the sum of all:

1. Damages; and
2. Defense expenses if such expenses are within the limits of insurance of this policy;

except:

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committed before, during or after the time of that person's employment; or

b. The spouse, child, parent, brother or sister of that person as a consequence of injury to that person as described in Paragraphs a.(1), (2) or (3) above.

This exclusion applies:

a. Whether the insured may be liable as an employer or in any other capacity; and

b. To any obligation to share damages with or repay someone else who must pay damages because of the injury.

3. **ERISA, COBRA And Similar Laws**

Any obligation of the insured under:

a. The Employees Retirement Income Security Act Of 1974 (ERISA) or any of its amendments;

b. The Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA) or any of its amendments; or

c. Any similar common or statutory law of any jurisdiction.

4. **Medical Expenses Or Payments**

Any obligation of the insured under any "medical expenses" or medical payments coverage.

5. **Nuclear Material**

Damages arising out of:

a. The actual, alleged or threatened exposure of any person or property to; or

b. The "hazardous properties" of;

any "nuclear material".

As used in this exclusion:

a. "Hazardous properties" includes radioactive, toxic or explosive properties;

b. "Nuclear material" means "source material", "special nuclear material" or "by-product material"; and

c. "Source material", "special nuclear material" and "by-product material" have the meanings given them in the Atomic Energy Act of 1954 or any of its amendments.

6. **Uninsured or Underinsured Motorists, No-Fault And Similar Laws**

Any liability imposed on the insured, or the insured's insurer, under any of the following laws:

a. Uninsured motorists;

b. Underinsured motorists;

c. Auto no-fault or other first-party personal injury protection (PIP);

d. Supplementary uninsured/underinsured motorists (New York); or

e. Medical expense benefits and income loss benefits (Virginia).

7. **War**

Damages arising out of:

a. War, including undeclared or civil war; or

b. Warlike action by a military force, including action in hindering or defending against an actual or expected attack, by any government, sovereign or other authority using military personnel or other agents; or

c. Insurrection, rebellion, revolution, usurped power or action taken by governmental authority in hindering or defending against any of these.

8. **Workers Compensation And Similar Laws**

Any obligation of the insured under a workers compensation, disability benefits or unemployment compensation law or any similar law.

B. With respect to Coverage B:

1. **Expected Or Intended Bodily Injury Or Property Damage**

"Bodily injury" or "property damage" expected or intended from the standpoint of the insured. This exclusion does not apply to "bodily injury" or "property damage" resulting from the use of reasonable force to protect persons or property.

2. **Contractual Liability**

"Bodily injury", "property damage", "personal injury" or "advertising injury" for which the insured is obligated to pay damages by reason of the assumption of liability in a contract or agreement. This exclusion does not apply to liability for damages that the insured would have in the absence of the contract or agreement.

3. **Liquor Liability**

"Bodily injury" or "property damage" for which any insured may be liable by reason of:

a. Causing or contributing to the intoxication of any person, including causing or contributing to the intoxication of any person because alcoholic beverages were permitted to be brought on your premises for consumption on your premises;

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(2) You do not own and is not being used to carry any person or property for a charge.

9. **Electronic Data**

Damages claimed for the loss of, loss of use of, damage to, corruption of, inability to access, or inability to manipulate "electronic data".

10. **Damage To Property, Products Or Work**

"Property damage" to:

a. Property you own, rent or occupy, including any costs or expenses incurred by you, or any other person or organization, for repair, replacement, enhancement, restoration or maintenance of such property for any reason, including prevention of injury to a person or damage to another's property;

b. Premises you sell, give away or abandon if the "property damage" arises out of any part of those premises;

c. Property loaned to you;

d. Personal property in the care, custody or control of the insured;

e. That particular part of real property on which you or any contractors or subcontractors working directly or indirectly on your behalf are performing operations if the "property damage" arises out of those operations;

f. That particular part of any property that must be restored, repaired or replaced because "your work" was incorrectly performed on it;

g. "Your product" arising out of "your product" or any part of it; or

h. "Your work" arising out of "your work" or any part of it and included in the "products-completed operations hazard".

11. **Damage To Impaired Property Or Property Not Physically Injured**

"Property damage" to "impaired property", or property that has not been physically injured, arising out of:

a. A defect, deficiency, inadequacy or dangerous condition in "your product" or "your work"; or

b. A delay or failure by you, or anyone acting on your behalf, to fulfill the terms of a contract or agreement.

This exclusion does not apply to the loss of use of other property arising out of sudden and accidental physical injury to "your product" or "your work" after it has been put to its intended use.

12. **Recall Of Products, Work Or Impaired Property**

Damages claimed for any loss, cost or expense incurred by you or others for the loss of use, withdrawal, recall, inspection, repair, replacement, adjustment, removal or disposal of:

a. "Your product";

b. "Your work"; or

c. "Impaired property";

if such product, work or property is withdrawn or recalled from the market or from use by any person or organization because of a known or suspected defect, deficiency, inadequacy or dangerous condition in it.

13. **Violation Of Consumer Financial Protection Laws**

"Bodily injury", "property damage", "personal injury" or "advertising injury" arising out of any actual or alleged violation of a "consumer financial protection law", or any other "bodily injury", "property damage", "personal injury" or "advertising injury" alleged in any claim or "suit" that also alleges any such violation.

14. **Unsolicited Communication**

"Bodily injury", "property damage", "personal injury" or "advertising injury" arising out of any actual or alleged violation of any law that restricts or prohibits the sending, transmitting or distributing of "unsolicited communication".

15. **Access Or Disclosure Of Confidential Or Personal Information**

"Bodily injury", "property damage", "personal injury" or "advertising injury" arising out of any access to or disclosure of any person's or organization's confidential or personal information.

16. **Knowing Violation Of Rights Of Another**

"Personal injury" or "advertising injury" caused by or at the direction of the insured with the knowledge that the act would violate the rights of another and would inflict "personal injury" or "advertising injury".

17. **Material Published With Knowledge Of Falsity**

"Personal injury" or "advertising injury" arising out of oral or written publication, including publication by electronic means, of material, if done by or at the direction of the insured with knowledge of its falsity.

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management event" after the date you acquired or formed such organization.

SECTION V – CONDITIONS

A. APPEALS

1. If the insured or the insured's "underlying insurer" elects not to appeal a judgment which exceeds the "applicable underlying limit" or "self-insured retention", we may do so.
2. If we appeal such a judgment, we will pay all costs of the appeal. These payments will not reduce the applicable limits of insurance. In no event will our liability exceed the applicable limit of insurance.

B. BANKRUPTCY

1. Bankruptcy or insolvency of the insured or of the insured's estate will not relieve us of our obligations under this insurance.
2. In the event of bankruptcy or insolvency of any "underlying insurer", this insurance will not replace such bankrupt or insolvent "underlying insurer's" policy, and this insurance will apply as if such "underlying insurer" had not become bankrupt or insolvent.

C. CANCELLATION

1. The first Named Insured shown in the Declarations may cancel this insurance by mailing or delivering to us advance written notice of cancellation.
2. We may cancel this insurance by mailing or delivering to such first Named Insured written notice of cancellation at least:
   a. 10 days before the effective date of cancellation if we cancel for nonpayment of premium; or
   b. 60 days before the effective date of cancellation if we cancel for any other reason.
3. We will mail or deliver our notice to such first Named Insured's last mailing address known to us.
4. Notice of cancellation will state the effective date of cancellation. The policy period will end on that date.
5. If this insurance is cancelled, we will send such first Named Insured any premium refund due. If we cancel, the refund will be pro rata. If such first Named Insured cancels, the refund may be less than pro rata. The cancellation will be effective even if we have not made or offered a refund.
6. If notice is mailed, proof of mailing will be sufficient proof of notice.

D. CHANGES

This policy contains all the agreements between you and us concerning the insurance afforded. No change can be made in the terms of this insurance except with our consent. The terms of this insurance can be amended or waived only by endorsement issued by us and made a part of this policy.

E. CURRENCY

Payments for damages or expenses described in Paragraph 5. of Paragraph D., **DEFENSE AND SUPPLEMENTARY PAYMENTS**, of **SECTION I – COVERAGES** will be in the currency of the United States of America. At our sole option, we may make these payments in a different currency. Any necessary currency conversion for such payments will be calculated based on the rate of exchange published in the Wall Street Journal immediately preceeding the date the payment is processed.

F. DUTIES REGARDING AN EVENT, OCCURRENCE, CLAIM OR SUIT

1. You must see to it that we are notified as soon as practicable of an "event" or "occurrence" which may result in a claim under this insurance. To the extent possible, notice should include:
   a. How, when and where the "event" or "occurrence" took place;
   b. The names and addresses of any persons or organizations sustaining injury, damage or loss, and the names and addresses of any witnesses; and
   c. The nature and location of any injury or damage arising out of the "event" or "occurrence".
2. If a claim is made or "suit" is brought against any insured which may result in a claim under this insurance, you must see to it that we receive written notice of the claim or "suit" as soon as practicable.
3. With respect to Coverage A, the insured must:
   a. Cooperate with us in the investigation, settlement or defense of any claim or "suit";
   b. Comply with the terms of the "underlying insurance"; and
   c. Pursue all rights of contribution or indemnity against any person or organization who may be liable to the insured because of the injury, damage or loss for which insurance is provided under

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d. That Extended Reporting Period endorsement is issued by us and made a part of this policy.

3. Any Extended Reporting Period endorsement for this insurance will not reinstate or increase the Limits of Insurance or extend the policy period.

4. Except with respect to any provisions to the contrary contained in Paragraphs **1.**, **2.** or **3.** above, all provisions of any option to purchase an "extended reporting period" granted to you in the "underlying insurance" apply to this insurance.

J. INSPECTIONS AND SURVEYS

1. We have the right but are not obligated to:
   a. Make inspections and surveys at any time;
   b. Give you reports on the conditions we find; and
   c. Recommend changes.
2. Any inspections, surveys, reports or recommendations relate only to insurability and the premiums to be charged. We do not make safety inspections. We do not undertake to perform the duty of any person or organization to provide for the health or safety of workers or the public. We do not warrant that conditions:
   a. Are safe or healthful; or
   b. Comply with laws, regulations, codes or standards.

K. LEGAL ACTION AGAINST US

1. No person or organization has a right under this insurance:
   a. To join us as a party or otherwise bring us into a "suit" asking for damages from an insured; or
   b. To sue us on this insurance unless all of its terms have been fully complied with.

2. A person or organization may sue us to recover on an agreed settlement or on a final judgment against an insured. We will not be liable for damages that:
   a. Are not payable under the terms of this insurance; or
   b. Are in excess of the applicable limit of insurance.

   An agreed settlement means a settlement and release of liability signed by us, the insured and the claimant or the claimant's legal representative.

L. MAINTENANCE OF UNDERLYING INSURANCE

1. The insurance afforded by each policy of "underlying insurance" will be maintained for the full policy period of this Excess Follow-Form And Umbrella Liability Insurance. This provision does not apply to the reduction or exhaustion of the aggregate limit or limits of such "underlying insurance" solely by payments as permitted in Paragraphs **4.a.(1)**, **(2)** and **(3)** of **COVERAGE A – EXCESS FOLLOW-FORM LIABILITY** of **SECTION I – COVERAGES**. As such policies expire, you will renew them at limits and with coverage at least equal to the expiring limits of insurance. If you fail to comply with the above requirements, Coverage **A** is not invalidated. However, in the event of a loss, we will pay only to the extent that we would have paid had you complied with the above requirements.
2. The first Named Insured shown in the Declarations must give us written notice of any change in the "underlying insurance" as respects:
   a. Coverage;
   b. Limits of Insurance;
   c. Termination of any coverage; or
   d. Exhaustion of aggregate limits.
3. If you are unable to recover from any "underlying insurer" because you fail to comply with any term or condition of the "underlying insurance", Coverage **A** is not invalidated. However, we will pay for any loss only to the extent that we would have paid had you complied with that term or condition in that "underlying insurance".

M. OTHER INSURANCE

This insurance is excess over any valid and collectible "other insurance" whether such "other insurance" is stated to be primary, contributing, excess, contingent or otherwise. This provision does not apply to a policy bought specifically to apply as excess of this insurance.

However, if you specifically agree in a written contract or agreement that the insurance provided to any person or organization that qualifies as an insured under this insurance must apply on a primary basis, or a primary and non-contributory basis, then insurance provided under Coverage **A** is subject to the following provisions:

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execution of that contract or agreement by such insured.

2. Reimbursement of any amount recovered will be made in the following order:
   a. First, to any person or organization (including us or the insured) who has paid any amount in excess of the applicable limit of insurance;
   b. Next, to us; and
   c. Then, to any person or organization (including the insured and with respect to Coverage A, the "underlying insurer") that is entitled to claim the remainder, if any.
3. Expenses incurred in the process of recovery will be divided among all persons or organizations receiving amounts recovered according to the ratio of their respective recoveries.

U. TRANSFER OF YOUR RIGHTS AND DUTIES UNDER THIS INSURANCE

1. Your rights and duties under this insurance may not be transferred without our written consent except in the case of death of an individual Named Insured.
2. If you die, your rights and duties will be transferred to your legal representative but only while acting within the scope of duties as your legal representative. Until your legal representative is appointed, anyone having proper temporary custody of your property will have your rights and duties but only with respect to that property.

V. UNINTENTIONAL OMISSION OR ERROR

The unintentional omission of, or unintentional error in, any information provided by you which we relied upon in issuing this policy will not prejudice your rights under this insurance. However, this provision does not affect our right to collect additional premium or to exercise our rights of cancellation or nonrenewal in accordance with applicable insurance laws or regulations.

W. WHEN LOSS IS PAYABLE

If we are liable under this insurance, we will pay for injury, damage or loss after:

1. The insured's liability is established by:
   a. A court decision; or
   b. A written agreement between the claimant, the insured, any "underlying insurer" and us; and
2. The amount of the "applicable underlying limit" or "self-insured retention" is paid by or on behalf of the insured.

SECTION VI – DEFINITIONS

A. With respect to all coverages of this insurance:
   1. "Applicable underlying limit" means the sum of:
      a. The applicable limit of insurance stated for the policies of "underlying insurance" in the Schedule Of Underlying Insurance subject to the provisions in Paragraphs **4.a.(1), (2)** and **(3)** of **COVERAGE A – EXCESS FOLLOW-FORM LIABILITY** of **SECTION I – COVERAGES**; and
      b. The applicable limit of insurance of any "other insurance" that applies.

      The limits of insurance in any policy of "underlying insurance" will apply even if:
      a. The "underlying insurer" claims the insured failed to comply with any term or condition of the policy; or
      b. The "underlying insurer" becomes bankrupt or insolvent.
   2. "Auto hazard" means all "bodily injury" and "property damage" to which liability insurance afforded under an auto policy of "underlying insurance" would apply but for the exhaustion of its applicable limits of insurance.
   3. "Electronic data" means information, facts or programs stored as or on, created or used on, or transmitted to or from computer software (including systems and applications software), hard or floppy disks, CD-ROMs, tapes, drives, cells, data processing devices or any other media which are used with electronically controlled equipment.
   4. "Event" means an "occurrence", offense, accident, act, error, omission, wrongful act or loss.
   5. "Extended reporting period" means any period of time, starting with the end of the policy period of your claims-made insurance, during which claims or "suits" may be first made, brought or reported for that insurance.
   6. "Medical expenses" means expenses to which any Medical Payments section of any policy of Commercial General Liability "underlying insurance" applies.
   7. "Other insurance" means insurance, or the funding of losses, that is provided by, through or on behalf of:
      a. Another insurance company;
      b. Us or any of our affiliated insurance companies;
      c. Any risk retention group;

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a. Means injury, other than "personal injury", caused by one or more of the following offenses:

(1) Oral or written publication, including publication by electronic means, of material in your "advertisement" that slanders or libels a person or organization or disparages a person's or organization's goods, products or services, provided that the claim is made or the "suit" is brought by a person or organization that claims to have been slandered or libeled, or that claims to have had its goods, products or services disparaged;

(2) Oral or written publication, including publication by electronic means, of material in your "advertisement" that:

(a) Appropriates a person's name, voice, photograph or likeness; or

(b) Unreasonably places a person in a false light; or

(3) Infringement of copyright, "title" or "slogan" in your "advertisement", provided that the claim is made or the "suit" is brought by a person or organization that claims ownership of such copyright, "title" or "slogan".

b. Includes "bodily injury" caused by one or more of the offenses described in Paragraph a. above.

3. "Auto" means:

a. A land motor vehicle, trailer or semitrailer designed for travel on public roads, including any attached machinery or equipment; or

b. Any other land vehicle that is subject to a compulsory or financial responsibility law or other motor vehicle insurance law where it is licensed or principally garaged.

However, "auto" does not include "mobile equipment".

4. "Bodily injury" means:

a. Physical harm, including sickness or disease, sustained by a person; or

b. Mental anguish, injury or illness, or emotional distress, resulting at any time from such physical harm, sickness or disease.

5. "Broadcasting" means transmitting any audio or visual material for any purpose:

a. By radio or television; or

b. In, by or with any other electronic means of communication, such as the Internet, if that material is part of:

(1) Radio or television programming being transmitted;

(2) Other entertainment, educational, instructional, music or news programming being transmitted; or

(3) Advertising transmitted with any such programming.

6. "Consumer financial identity information" means any of the following information for a person that is used or collected for the purpose of serving as a factor in establishing such person's eligibility for personal credit, insurance or employment or for the purpose of conducting a business transaction:

a. Part or all of the account number, the expiration date or the balance of any credit, debit, bank or other financial account;

b. Information bearing on a person's credit worthiness, credit standing or credit capacity;

c. Social security number;

d. Driver's license number; or

e. Birth date.

7. "Consumer financial protection law" means:

a. The Fair Credit Reporting Act (FCRA) and any of its amendments, including the Fair and Accurate Credit Transactions Act (FACTA);

b. California's Song-Beverly Credit Card Act and any of its amendments; or

c. Any other law or regulation that restricts or prohibits the collection, dissemination, transmission, distribution or use of "consumer financial identity information".

8. "Employee" includes a "leased worker". "Employee" does not include a "temporary worker".

9. "Good Samaritan services" means any emergency medical services for which no compensation is demanded or received.

10. "Impaired property" means tangible property, other than "your product" or "your work", that cannot be used or is less useful because:

a. It incorporates "your product" or "your work" that is known or thought to be defective, deficient, inadequate or dangerous; or

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b. With respect to "personal injury", an offense arising out of your business that results in "personal injury". All "personal injury" caused by the same or related injurious material, act or offense will be deemed to be caused by one "occurrence", regardless of the frequency or repetition thereof, the number and kind of media used or the number of persons or organizations making claims or bringing "suits"; and

c. With respect to "advertising injury", an offense committed in the course of advertising your goods, products and services that results in "advertising injury". All "advertising injury" caused by the same or related injurious material, act or offense will be deemed to be caused by one "occurrence", regardless of the frequency or repetition thereof, the number and kind of media used or the number of persons or organizations making claims or bringing "suits".

15. "Officer" means a person holding any of the officer positions created by your charter, constitution, bylaws or any other similar governing document.

16. "Personal injury":

a. Means injury, other than "advertising injury", caused by one or more of the following offenses:

(1) False arrest, detention or imprisonment;

(2) Malicious prosecution;

(3) The wrongful eviction from, wrongful entry into, or invasion of the right of private occupancy of a room, dwelling or premises that a person occupies, provided that the wrongful eviction, wrongful entry or invasion of the right of private occupancy is committed by or on behalf of the owner, landlord or lessor of that room, dwelling or premises;

(4) Oral or written publication, including publication by electronic means, of material that slanders or libels a person or organization or disparages a person's or organization's goods, products or services, provided that the claim is made or the "suit" is brought by a person or organization that claims to have been slandered or libeled, or that claims to have had its goods, products or services disparaged; or

(5) Oral or written publication, including publication by electronic means, of material that:

(a) Appropriates a person's name, voice, photograph or likeness; or

(b) Unreasonably places a person in a false light.

b. Includes "bodily injury" caused by one or more of the offenses described in Paragraph a. above.

17. "Pollutants" mean any solid, liquid, gaseous or thermal irritant or contaminant, including smoke, vapor, soot, fumes, acids, alkalis, chemicals and waste. Waste includes materials to be recycled, reconditioned or reclaimed.

18. "Property damage" means:

a. Physical injury to tangible property, including all resulting loss of use of that property. All such loss of use will be deemed to occur at the time of the physical injury that caused it; or

b. Loss of use of tangible property that is not physically injured. All such loss of use will be deemed to occur at the time of the "occurrence" that caused it.

For the purposes of this insurance, "electronic data" is not tangible property.

19. "Self-insured retention" is the greater of:

a. The amount shown in the Declarations which the insured must first pay under Coverage B for damages because of all "bodily injury", "property damage", "personal injury" or "advertising injury" arising out of any one "occurrence"; or

b. The applicable limit of insurance of any "other insurance" that applies.

20. "Slogan":

a. Means a phrase that others use for the purpose of attracting attention in their advertising.

b. Does not include a phrase used as, or in, the name of:

(1) Any person or organization other than you; or

(2) Any business, or any of the premises, goods, products, services or work, of any person or organization other than you.

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4. "Crisis management services" means those services performed by a "crisis management advisor" in advising you or minimizing potential harm to you from a "crisis management event" by maintaining or restoring public confidence in you.
5. "Executive officer" means your:
   a. Chief Executive Officer;
   b. Chief Operating Officer;
   c. Chief Financial Officer;
   d. President;
   e. General Counsel;
   f. General partner (if you are a partnership); or
   g. Sole proprietor (if you are a sole proprietorship);

   or any person acting in the same capacity as any individual listed above.

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BEAUMONT-CHERRY VALLEY WATER DISTRICT
PROFESSIONAL SERVICES AGREEMENT

This Agreement is made and entered into as of January 01, 2022 by and between the Beaumont-Cherry Valley Water District, a California Irrigation District ("District"), and Chandler Asset Management, Inc., a Investment Adviser ("Consultant"). District and Consultant are sometimes individually referred to as "Party" and collectively as "Parties" in this Agreement.

A. RECITALS

(i) District requires provision of the following professional services: an Investment Adviser, all as more fully set forth and described in this Agreement.

(ii) Consultant is duly licensed and/or otherwise fully authorized by law, and has the necessary experience and qualifications, to provide such services. District enters this Agreement in substantial reliance on such experience and qualifications.

(iii) The Parties enter this Agreement in order to set forth terms and conditions governing Consultant's performance of the services described herein.

B. AGREEMENT

NOW, THEREFORE, IT IS AGREED AS FOLLOWS:

1. Scope of Services.

Consultant shall furnish all labor, materials, equipment, and supplies necessary or incidental to performing the services generally described in the Scope of Services attached hereto as Exhibit "A", any applicable request for proposals issued by the District, and as otherwise required by this Agreement, all to District's satisfaction (collectively, "Services".)

2. Compensation.

a. Subject to Section 2.b, below, the District shall pay for the Services satisfactorily performed, in accordance with the Schedule of Rates/Payments set forth in Exhibit "B", attached hereto.

b. In no event shall the total amount paid for services rendered by Consultant during the term of this Agreement exceed the monthly amount calculated on the average market value of Client's portfolio, including accrued interest, in accordance with the Fee schedule included as Exhibit B. This amount covers and is inclusive of all labor, materials, and any and all other costs incurred by Consultant in performing the Services, unless otherwise agreed upon in writing. Consultant shall be deemed to have made all necessary inquiries and site inspections prior to agreeing to perform the Services. Unless the Parties have agreed on a one-time flat fee, periodic payments for undisputed work shall be made within thirty (30) days of receipt of an invoice which includes a detailed description of the work performed. Payments to Consultant for work performed will be made on a monthly billing basis.

3. Additional Work.

The Parties may agree on additional work to be provided as part of the Services. The District General Manager is authorized to approve additional work not exceeding zero Dollars ($0.00) by written memo signed by the parties. Otherwise, an amendment to this Agreement shall be prepared by the District and executed by both Parties authorizing such additional work and compensation therefor, prior to such work being performed.

4. Maintenance of Records.

Books, documents, papers, accounting records, and other evidence pertaining to costs incurred and work performed shall be maintained by Consultant and made available for review by the District at all reasonable times during the term of this Agreement and for four (4) years from the date of final payment by District.

5. Term; Time of Performance.

The term of this Agreement shall commence on the date first set forth above and shall expire at the end of business on **December 31, 2022**, unless extended or earlier terminated as provided herein. Consultant shall complete the Services within the term of this Agreement, and shall meet any other milestones, schedules and deadlines agreed upon in writing. **Consultant shall commence work within three (3) business days of receiving District's verbal or written notice to proceed.** Consultant represents that it has the professional and technical personnel required to satisfactorily perform the Services as required by this Agreement. All indemnification provisions of this Agreement shall survive and remain in effect following the termination of this Agreement. The Parties may agree in writing to extend the term of this Agreement if necessary to complete the Services, or when deemed to be in the District's best interest.

6. Delays in Performance.

a. Force Majeure. Neither District nor Consultant shall be considered in default of this Agreement for delays in performance caused by force majeure events. Force majeure events mean and refer to circumstances beyond the reasonable control of the non-performing Party including, but not limited to, abnormal weather conditions; floods; earthquakes; fire; epidemics resulting in "stay at home" or similar binding governmental orders; war; riots and other civil disturbances; strikes, lockouts, work slowdowns, and other labor disturbances; sabotage or judicial restraint. Consultant's lack of financial capability, in the absence of any of the foregoing events, shall not constitute a force majeure event.

b. Should a force majeure event occur, the non-performing Party shall promptly, upon becoming aware of its inability to perform, give written notice to the other Party describing the circumstances preventing continued performance and the efforts being made to resume performance of this Agreement.

7. Compliance with Law.

a. Consultant shall comply with all applicable laws, ordinances, statutes, codes and regulations of the federal, state and local government, including Cal/OSHA requirements.

b. District may, but is not required, to assist Consultant in obtaining and maintaining all permits required of Consultant by federal, state and/or local regulatory agencies.

c. If applicable, and unless otherwise provided in the Scope of Services, Consultant is responsible for all costs of clean up and/or removal of hazardous and toxic substances spilled as a result of Consultant's services or operations performed under this Agreement.

8. Standard of Care.

Consultant's Services shall be performed in accordance with the generally accepted professional standards of practice and principles and in a manner consistent with the level of care and skill ordinarily exercised by members of the profession currently performing similar services under similar conditions. Consultant shall, at all times herein, possess any and all State of California and/or federal professional licenses and certifications, as applicable, required to lawfully perform the Services.

9. Assignment and Subcontracting.

Consultant shall not assign or transfer this Agreement or any rights or obligations under, or any interest in this Agreement, or subcontract any required performance hereunder, without the prior written consent of the District, which may be withheld for any reason. The Services required to be performed by the Consultant are personal to the Consultant. Any attempt to so assign, transfer, or subcontract without such consent shall be void and without legal effect and shall constitute grounds for termination. Authorized subcontracts, if any, shall contain a provision making the subcontractor subject to all requirements of this Agreement.

10. Independent Contractor.

Consultant is retained as an independent contractor and is not an employee of District. No employee or agent of Consultant is or shall become an employee of District. The work to be performed shall be in accordance with the Scope of Services described in this Agreement, subject to such directions and amendments from District as herein provided.

a. All work and other Services provided pursuant to this Agreement shall be performed by Consultant or by Consultant's employees or other personnel under Consultant's supervision, and Consultant and all of Consultant's personnel shall possess the qualifications, permits, and licenses required by State and local law to perform the Services, including, without limitation, a City of Beaumont business license. Consultant will determine the means, methods, and details by which Consultant's personnel will perform the Services. Consultant shall be solely responsible for the satisfactory work performance of all personnel engaged in performing the Services and compliance with the customary professional standards.

b. All of Consultant's employees and other personnel performing any of the Services under this Agreement on behalf of Consultant shall also not be employees of District and shall at all times be under Consultant's exclusive direction and control. Consultant and Consultant's personnel shall not supervise any of District's employees; and District's employees shall not supervise Consultant's personnel. Consultant's personnel shall not wear or display any District uniform, badge, identification number, or other information identifying such individual as an employee of District; and Consultant's personnel shall not use any District e-mail address or District telephone number in the performance of any of the Services under this Agreement. Consultant shall acquire and maintain at its sole cost and expense such vehicles, equipment and supplies as Consultant's personnel require to perform any of the Services required by this Agreement. Consultant shall perform all Services off of District premises at locations of Consultant's choice, except as otherwise may from time to time be necessary in order for Consultant's personnel to receive projects from District, review plans on file at District, pick up or deliver any work product related to Consultant's performance of any Services under this Agreement, or as may be necessary to inspect or visit District locations and/or private property to perform such Services. District may make a computer available to Consultant from time to time for Consultant's personnel to obtain information about or to check on the status of projects pertaining to the Services under this Agreement.

c. Consultant shall be responsible for and shall pay all wages, salaries, benefits and other amounts due to Consultant's personnel in connection with their performance of any Services under this Agreement and as required by law. Consultant shall be responsible for all reports and obligations respecting such additional personnel, including, but not limited to: Social Security taxes, other retirement or pension benefits, income tax withholding, unemployment insurance, disability insurance, and workers' compensation insurance. Notwithstanding any other agency, State, or federal policy, rule, regulation, statute or ordinance to the contrary, Consultant and its officers, employees, agents, and subcontractors providing any of the Services under this Agreement shall not become entitled to, and hereby waive any claims to, any wages, salaries, compensation, benefit or any incident of employment by District, including but not limited to, eligibility to enroll in, or reinstate to membership in, the California Public Employees Retirement System ("PERS") or any other retirement program, as an employee of District, and entitlement to any contribution to be paid by District for employer contributions or employee contributions for PERS benefits or any other retirement benefits.

11. PERS Compliance.

The Parties acknowledge that District is a local agency member of PERS, and as such has certain pension reporting and contribution obligations to PERS on behalf of qualifying employees. Consultant agrees that, in providing its employees and any other personnel to District to perform any work or other Services under this Agreement, Consultant shall assure compliance with the Public Employees' Retirement Law, commencing at Government Code § 20000, the regulations of PERS, and the Public Employees' Pension Reform Act of 2013, as amended. Without limitation to the foregoing, Consultant shall assure compliance with regard to personnel who have active or inactive membership in PERS and to those who are retired annuitants and in performing this Agreement shall not assign or utilize any of its personnel in a manner that will cause District to be in violation of the applicable retirement laws and regulations.

12. Insurance. Unless otherwise permitted in writing by District's Risk Manager, Consultant shall not commence work for the District until it has secured all insurance required under this section and provided evidence thereof that is acceptable to the District. In addition, Consultant shall not allow any subcontractor to commence work on any subcontract until it has secured all insurance required under this section.

a. Commercial General Liability

(i) Consultant shall take out and maintain, during the performance of all work under this Agreement, in amounts not less than specified herein, Commercial General Liability Insurance, in a form and with insurance companies acceptable to the District.

(ii) Coverage for Commercial General Liability insurance shall be at least as broad as the following:

(1) Insurance Services Office Commercial General Liability coverage (Occurrence Form CG 00 01) or exact equivalent.

(iii) Commercial General Liability Insurance must include coverage for the following:

(1) Bodily Injury and Property Damage
(2) Personal Injury/Advertising Injury
(3) Premises/Operations Liability
(4) Products/Completed Operations Liability
(5) Aggregate Limits that Apply per Project
(6) Explosion, Collapse and Underground (UCX) (by deletion of this exclusion)
(7) Contractual Liability with respect to this Agreement
(8) Broad Form Property Damage
(9) Independent Consultants Coverage

(iv) The policy shall contain no endorsements or provisions limiting coverage for (1) contractual liability; (2) cross liability exclusion for claims or suits by one insured against another; (3) products/completed operations liability; or (4) contain any other exclusion contrary to the Agreement.

(v) The policy shall be endorsed to name the District, its elected and appointed officials, officers, employees, agents, servants, designated volunteers and agents serving as independent contractors in the role of District officials, as additional insureds using ISO endorsement forms CG 20 10 10 01 and 20 37 10 01, or endorsements providing the exact same coverage.

(vi) Subject to the District's written approval, the general liability coverage may utilize deductibles or provide coverage excess of a self-insured retention, provided that such deductibles shall not apply to coverage of the Additional Insureds.

b. Automobile Liability

(i) At all times during the performance of the work under this Agreement, Consultant shall maintain Automobile Liability Insurance for bodily injury and property damage including coverage for owned, non-owned and hired vehicles, in a form and with insurance companies acceptable to the District.

(ii) Coverage for automobile liability insurance shall be at least as broad as Insurance Services Office Form Number CA 00 01 covering automobile liability (Coverage Symbol 1, any auto).

(iii) The policy shall be endorsed to name the District, its officials, officers, employees, agents and District designated volunteers as additional insureds.

(iv) Subject to the District's written approval, the automobile liability coverage may utilize deductibles or provide coverage excess of a self-insured retention, provided that such deductibles shall not apply to coverage of the Additional Insureds.

c. Workers' Compensation/Employer's Liability

(i) Consultant certifies that Consultant is aware of the provisions of Section 3700 of the California Labor Code which requires every employer to be insured against liability for workers' compensation or to undertake self-insurance in accordance with the provisions of that code, and he/she/it will comply with such provisions before commencing work under this Agreement.

(ii) To the extent Consultant has employees at any time during the term of this Agreement, at all times during the performance of the work under this Agreement, Consultant shall maintain full compensation insurance for all persons employed directly by him/her to carry out the work contemplated under this Agreement, all in accordance with the "Workers' Compensation and Insurance Act," Division IV of the Labor Code of the State of California and any acts amendatory thereof, and Employer's Liability Coverage in amounts indicated herein. Consultant shall require all subcontractors to obtain and maintain, for the period required by this Agreement, workers' compensation coverage of the same type and limits as specified in this section.

d. Professional Liability (Errors and Omissions) (unless waived in writing by the District's risk manager)

At all times during the performance of the work under this Agreement the Consultant shall maintain professional liability or Errors and Omissions insurance appropriate to its profession, in a form and with insurance companies acceptable to the District and with the limits required herein. This insurance shall be endorsed to include contractual liability applicable to this Agreement and shall be written on a policy coverage form specifically designed to protect against acts, errors or omissions of the Consultant in the performance of professional services. "Covered Professional Services" as designated in the policy must specifically include work performed under this Agreement. The policy must "pay on behalf of" the insured and must include a provision establishing the insurer's duty to defend.

e. Liability Insurance No additional liability is requested unless noted below.

f. Minimum Policy Limits Required

(i) The following insurance limits are required for the Agreement:

	Combined Single Limit
Commercial General Liability	$1,000,000 per occurrence/ $2,000,000 aggregate for bodily injury, personal injury, and property damage
Automobile Liability	$1,000,000 per occurrence (any auto) for bodily injury and property damage
Workers' Compensation	In the amount required by California law.
Employer's Liability	$1,000,000 per occurrence
Professional Liability	$1,000,000 per claim and aggregate (errors and omissions)

(ii) Defense costs shall be payable in addition to the limits.

(iii) Requirements of specific coverage or limits contained in this section are not intended as a limitation on coverage, limits, or other requirement, or a waiver of any coverage normally provided by any insurance. Any available coverage shall be provided to the parties required to be named as Additional Insured pursuant to this Agreement.

g. Evidence Required

Prior to execution of the Agreement, Consultant shall file with the District evidence of insurance from an insurer or insurers certifying to the coverage of all insurance required herein. Such evidence shall include original copies of the ISO CG 00 01 (or insurer's equivalent) signed by the insurer's representative and Certificate of Insurance (Acord Form 25-S or equivalent), together with required endorsements. All evidence of insurance shall be signed by a properly authorized officer, agent, or qualified representative of the insurer and shall certify the names of the insured, any additional insureds, where appropriate, the type and amount of the insurance, the location and operations to which the insurance applies, and the expiration date of such insurance.

h. Policy Provisions Required

(i) Consultant shall provide the District at least thirty (30) days prior written notice of cancellation of any policy required by this Agreement, except that the Consultant

shall provide at least ten (10) days prior written notice of cancellation of any such policy due to non-payment of premium. If any of the required coverage is cancelled or expires during the term of this Agreement, Consultant shall deliver renewal certificate(s) including the required Additional Insured endorsement to the District at least ten (10) days prior to the effective date of cancellation or expiration.

(ii) The Commercial General Liability Policy and Automobile Liability Policy shall each contain a provision stating that Consultant's policy is primary insurance and that any insurance, self-insurance or other coverage maintained by the District or any additional insureds shall not be called upon to contribute to any loss.

(iii) The retroactive date (if any) of each policy is to be no later than the effective date of this Agreement. If a "claims-made" professional liability policy is provided, it shall include an extended reporting period of not less than three (3) years.

(iv) All required insurance coverages, except for the professional liability coverage, shall contain or be endorsed to provide a waiver of subrogation in favor of the District, its elected and appointed officials, officers, employees, agents, servants, designated volunteers and agents serving as independent contractors in the role of District officials, or shall specifically allow Consultant or others providing insurance evidence in compliance with these specifications to waive their right of recovery prior to a loss. Consultant hereby waives its own right of recovery against District, and shall require similar written express waivers and insurance clauses from each of its subcontractors.

(v) The limits set forth herein shall apply separately to each insured against whom claims are made or suits are brought, except with respect to the limits of liability. Further the limits set forth herein shall not be construed to relieve the Consultant from liability in excess of such coverage, nor shall it limit the Consultant's indemnification obligations to the District and shall not preclude the District from taking such other actions available to the District under other provisions of the Agreement or law.

i. Each policy of insurance required herein shall be from a company or companies having a current A.M. Best's rating of no less than A:VII and admitted and authorized to transact the business of insurance in the State of California.

j. Additional Insurance Provisions

(i) The foregoing requirements as to the types and limits of insurance coverage to be maintained by Consultant, and any approval of said insurance by the District, is not intended to and shall not in any manner limit or qualify the liabilities and obligations otherwise assumed by Consultant pursuant to this Agreement, including but not limited to, the provisions concerning indemnification.

(ii) If at any time during the life of the Agreement, any policy of insurance required under this Agreement does not comply with these specifications or is canceled and not replaced, District has the right but not the duty to obtain the insurance it deems necessary and any premium paid by District will be promptly reimbursed by Consultant or District

will withhold amounts sufficient to pay premium from Consultant payments. In the alternative, District may terminate this Agreement for cause.

(iii) District may require Consultant to provide for inspection by District, complete copies of all insurance policies in effect for the duration of the Agreement.

(iv) No District elected or appointed official, officer, employee, agent or volunteer shall be personally responsible for any liability arising under or by virtue of this Agreement.

(v) The insurance obligations under this Agreement shall be: (1) all the insurance coverage and/or limits carried by or available to Consultant; or (2) the minimum insurance coverage requirements and/or limits shown in this Agreement; whichever is greater. Any insurance proceeds in excess of or broader than the minimum required coverage and/or minimum required limits, which are applicable to a given loss, shall be available to District. No representation is made that the minimum insurance requirements of this Agreement are sufficient to cover the obligations of Consultant under this Agreement.

k. Subcontractor Insurance Requirements

Consultant shall not allow any subcontractor to commence work on any subcontract until it has provided evidence satisfactory to the District that it has secured all insurance required under this section. Policies of commercial general liability insurance provided by such subcontractors shall be endorsed to name the District, its elected and appointed officials, officers, employees, agents, servants, designated volunteers and agents serving as independent contractors in the role of District officials as additional insureds, using ISO form CG 20 38 04 13 or an endorsement providing the exact same coverage. If requested by Consultant, District may approve different scopes or minimum limits of insurance for particular subcontractors.

13. Indemnification.

a. To the fullest extent permitted by law, Consultant shall defend (with counsel reasonably approved by District), indemnify and hold the District, its elected and appointed officials, officers, attorneys, agents, employees, servants, designated volunteers, successors, assigns and those District agents serving as independent contractors in the role of District officials (collectively "Indemnitees" in this Section 13) free and harmless with respect to any and all claims, demands, causes of action, costs, expenses, liabilities, losses, damages, stop notices and/or injury of any kind, in law or equity, to property or persons, including bodily injury, wrongful death, personal injury and property damage, to the extent arising out of, pertaining to, or incidental to any acts, errors, omissions, default, and/or willful misconduct of Consultant, its owners, officials, officers, employees, servants, subcontractors, consultants or agents in connection with the performance of the Consultant's Services, and/or this Agreement, including without limitation the payment of all damages, expert witness fees and attorney's fees and other related costs and expenses. Consultant's obligation to indemnify shall not be restricted to insurance proceeds, if any, received by Consultant, or by the District or any of the other Indemnitees.

b. The provisions of this Section 13 shall survive the termination of this Agreement.

14. Termination.

a. District has the right to terminate any portion or all of the Services under this Agreement with or without cause, by giving ten (10) calendar days' prior, written notice to Consultant. In such event, District shall be immediately given title to and possession of all Work Product and original field notes, drawings and specifications, written reports and all other documents produced or developed pursuant to this Agreement. Provided Consultant is not then in breach, District shall pay Consultant for that portion of the Services satisfactorily completed prior to termination. If said termination occurs prior to completion of any specific task for which a payment request has not been received, the charge for Services performed shall be the reasonable value of such Services, based on an amount agreed to by District and Consultant. District shall not be liable for any costs other than the charges or portions thereof which are specified herein. Consultant shall not be entitled to payment for unperformed services or services within the Scope Services performed prior to the effective date of this Agreement, and shall not be entitled to damages or compensation resulting from termination of this Agreement.

b. Consultant may terminate this Agreement for cause by serving written notice of termination to the District, provided Consultant has first served the District with a written notice of default and demand to cure, and District has failed to cure such default within thirty (30) days of receipt of such notice.

15. Ownership of Work Product.

a. Except as otherwise provided in Section 14, "Termination", above, and unless otherwise agreed upon in writing, all draft and final reports, documents, and other written material, and any and all images, ideas, concepts, designs including website designs, source code, object code, electronic data and files, and/or other media whatsoever created or developed by Consultant for the District in the performance of this Agreement (collectively, "Work Product") shall be considered to be "works made for hire" for the benefit of District. All Work Product and any and all intellectual property rights arising from their creation, including, but not limited to, all copyrights and other proprietary rights, shall be and remain the property of District without restriction or limitation upon their use, duplication or dissemination by District upon final payment being made provided that any such use shall be at District's sole risk. Consultant shall not obtain or attempt to obtain copyright protection as to any of the Work Product.

b. Consultant hereby assigns to District all rights of ownership to the Work Product, including any and all related intellectual property and proprietary rights that are not otherwise vested in the District pursuant to subsection (a), above.

c. Consultant warrants and represents that it has secured all necessary licenses, consents or approvals necessary to the production of the Work Product, and that upon final payment or Consultant's default, District shall have full legal title to the Work Product, and full legal authority and the right to use and reproduce the Work Product for any purpose. Consultant shall defend, indemnify and hold District, and the other Indemnitees (as defined in Section 13(a), above) harmless from any and all loss, claim or liability in any way related to a

claim that District's use of any of the Work Product violates federal, state or local laws, or any contractual provisions, or any rights or laws relating to trade names, licenses, franchises, copyrights, patents or other means of protecting intellectual property rights and/or interests in products, ideas or inventions. Consultant shall bear all costs arising from the use of patented, copyrighted, trade secret or trademarked documents, materials, equipment, devices or processes in connection with its provision of the Work Product produced under this Agreement. In the event the use of any of the Work Product or other deliverables hereunder by District is held to constitute an infringement and the use of any of the same is enjoined, Consultant, at its expense, shall: (a) secure for District the right to continue using the Work Product and other deliverables by suspension of any injunction, or by procuring a license or licenses for District; or (b) modify the Work Product and other deliverables so that they become non-infringing while remaining in compliance with the requirements of this Agreement. This covenant shall survive the termination of this Agreement.

16. Party Representatives.

Consultant hereby designates _____, or his or her designee, as Consultant's Representative for this Agreement, unless and until written notice of a new representative acceptable to District is provided to District. District hereby designates Dan Jaggers, General Manager, or his or her designee, as District's Representative for this Agreement. The foregoing Representatives shall be authorized to approve non-monetary revisions to this Agreement, provide consent where required herein, and to make other administrative decisions that will be binding on their respective Party, except as otherwise specifically required herein.

17. Notices.

Any notice or instrument required to be given or delivered by this Agreement may be given or delivered by depositing the same in any United States Post Office, certified mail, return receipt requested, postage prepaid, addressed to:

DISTRICT:

Beaumont-Cherry Valley Water District
P.O. Box 2037560 Magnolia Avenue
Beaumont, CA 92223
Fax: (951) 845 0159
Attention: Dan Jaggers, General Manager

CONSULTANT:

Chandler Asset Management Inc.
Attn: Nicole Dragoo
6225 Lusk Boulevard
San Diego, CA 92121
ndragoo@chandlerasset.com

and shall be effective upon receipt thereof.

18. Third Party Rights.

Nothing in this Agreement shall be construed to give any rights or benefits to anyone other than the District and the Consultant.

19. Equal Opportunity Employment.

Consultant represents that it is an equal opportunity employer and that it shall not discriminate against any employee or applicant for employment because of race, religion, color, national origin, ancestry, sex, age or other interests protected by the State or Federal Constitutions. Such non-discrimination shall include, but not be limited to, all activities related to initial employment, upgrading, demotion, transfer, recruitment or recruitment advertising, layoff or termination.

20. Entire Agreement.

This Agreement, with its exhibits, all of which are incorporated by reference herein, and all documents incorporated by reference, represents the entire understanding of District and Consultant as to those matters contained herein, and supersedes and cancels any prior or contemporaneous oral or written understanding, promises or representations with respect to those matters covered hereunder. Each Party acknowledges that no representations, inducements, promises or agreements have been made by any person which are not incorporated herein, and that any other agreements shall be void. This Agreement may not be modified or altered except in writing signed by both Parties hereto. This is an integrated Agreement. In the event of any conflict or inconsistency between the provisions of this Agreement and any exhibit hereto or document incorporated by reference herein, the provisions of this Agreement, then the District's RFP, if any, shall govern.

21. Severability.

The unenforceability, invalidity or illegality of any provision(s) of this Agreement shall not render the remaining provisions unenforceable, invalid or illegal.

22. Successors and Assigns.

This Agreement shall be binding upon and shall inure to the benefit of the successors in interest, executors, administrators and authorized assigns of each Party to this Agreement.

23. Non-Waiver.

None of the provisions of this Agreement shall be considered waived by either Party, unless such waiver is specified in writing, and any such waiver shall be limited to that set of circumstances and not to any future circumstances unless another written waiver is executed.

24. Time of Essence.

Time is of the essence in each and every provision of this Agreement.

25. District's Right to Employ Other Consultants.

District reserves its right to employ other consultants to provide the Services or similar services to the District.

26. Interest of Consultant.

Consultant covenants that it presently has no interest, and shall not acquire any interest, direct or indirect, financial or otherwise, which would conflict in any manner or degree with the performance of the Services under this Agreement. Consultant certifies that no one who has or will have any financial interest under this Agreement is an officer or employee of the District.

27. Governing Law and Venue.

This Agreement shall be interpreted in accordance with the laws of the State of California without regard for change of venue laws. If any action is brought to interpret or enforce any term of this Agreement, the action shall be brought in a state or federal court situated in the County of Riverside, State of California. Consultant must comply with the claim procedures set forth in Government Code section 900, et seq. prior to filing any lawsuit against the District.

28. Attorneys' Fees. The prevailing Party in any legal action brought for breach or to compel performance, shall be entitled to recover their reasonable attorneys fees and costs.

29. Interest of Subcontractors.

Consultant further covenants that, in the performance of this Agreement, no subcontractor or person having any interest, direct or indirect, financial or otherwise, which would conflict in any manner or degree with the performance of the Services under this Agreement shall be employed. Consultant has provided District with a list of all subcontractors and the key personnel for such subcontractors that are retained or to be retained by Consultant in connection with the performance of the Services, to assist the District in affirming compliance with this Section.

30. Prohibited Interests.

Consultant maintains and warrants that it has not employed nor retained any company or person, other than a bona fide employee working solely for Consultant, to solicit or secure this Agreement. Further, Consultant warrants that it has not paid nor has it agreed to pay any company or person, other than a bona fide employee working solely for Consultant, any fee, commission, percentage, brokerage fee, gift or other consideration contingent upon or resulting from the award or making of this Agreement. If required, Consultant further agrees to file, or shall cause its employees or subcontractors to file, a Statement of Economic Interest with the District's Filing Officer as required under state law in the performance of the Services. For breach or violation of this warranty, District shall have the right to rescind this Agreement without liability. For the term of this Agreement, no director, official, officer or employee of District, during the term of his or her service with District, shall have any direct interest in this Agreement, or obtain any present or anticipated material benefit arising therefrom.

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

BEAUMONT-CHERRY VALLEY WATER DISTRICT

CHANDLER ASSET MANAGEMENT, INC.

By: _____
Dan Jaggers
General Manager

By: _____
Its: President

Printed Name: Martin D. Cassell

By: _____

Its: Secretary

Printed Name: Nicole Dragoo

(Two signatures required for corporations pursuant to California Corporations Code Section 313, unless corporate documents authorize only one person to sign this Agreement on behalf of the corporation.)

ATTEST:

By: _____
Secretary

EXHIBIT A

Scope of Services



Exhibit A Scope of services Chandler.pdf

Exhibit A

EXHIBIT B

Schedule of Rates/Payments

Consultant will invoice District on a monthly cycle, or otherwise as expressly provided in this Agreement. Consultant will include with each invoice a detailed progress report that indicates the amount of budget spent on each task, as applicable. Consultant will inform District regarding any out-of-scope work being performed by Consultant. Any other terms and conditions relating to the amount of compensation to be paid to Consultant are as follows:

Fees. Client shall compensate Chandler monthly an amount calculated on the average market value of Client's portfolio, including accrued interest, in accordance with the following schedule:

Assets Under Management Annual Investment Management Fee

First $25 million 0.10 of 1% (10 basis points)

Next $25 million 0.08 of 1% (8 basis points)

Assets in excess of $50 million 0.06 of 1% (6 basis points)

The fees expressed above do not include any custody fees that may be charged by Client's bank or other third party custodian.

Fees shall be prorated to the effective date of termination on the basis of actual days elapsed, and any unearned portion of prepaid fees shall be refunded. Client is not required to pay any start-up or closing fees; there are no penalty fees.

Fees shall be deducted monthly in arrears from Client's custody account.

CHANDLER ASSET MANAGEMENT

Exhibit A

INVESTMENT MANAGEMENT AGREEMENT
(Institutional Client, Non-ERISA)

_____(Client) hereby retains Chandler Asset Management, Inc. (Chandler) as Investment Adviser on the terms and conditions set forth herein.

1. Term. The term of this Agreement shall commence upon the execution of this Agreement and shall continue until this Agreement is terminated effective upon receipt of notice of termination in writing delivered by the terminating party.

2. Fees. Client shall compensate Chandler monthly an amount calculated on the average market value of Client's portfolio, including accrued interest, in accordance with the following schedule:

Assets Under Management	Annual Investment Management Fee
First $25 million	0.10 of 1% (10 basis points)
Next $25 million	0.08 of 1% (8 basis points)
Assets in excess of $50 million	0.06 of 1% (6 basis points)

The fees expressed above do not include any custody fees that may be charged by Client's bank or other third party custodian.

Fees shall be prorated to the effective date of termination on the basis of actual days elapsed, and any unearned portion of prepaid fees shall be refunded. Client is not required to pay any start-up or closing fees; there are no penalty fees.

Fees shall be deducted monthly in arrears from Client's custody account.

3. Client Representative. In its capacity as investment manager, Chandler shall receive all instructions, directions and other communications on Client's behalf respecting Client's account from _____ (Representative). Chandler is hereby authorized to rely and act upon all such instructions, directions and communications from such Representative or any agent of such Representative.

4. Investment Policy. In investing and reinvesting Client's assets, Chandler shall comply with Client's Investment Policy, which is attached hereto as Exhibit A.

5. Authority of Chandler. Chandler is hereby granted full discretion to invest and reinvest all assets under its management in any type of security it deems appropriate, subject to the instructions given or guidelines set by Representative.

6. Notices. All reports and other communications required hereunder to be in writing shall be delivered in person, or sent by first-class mail postage prepaid, by overnight courier, by confirmed facsimile with original to follow or by confirmed electronic mail with proof of receipt to the addresses set

forth below. Either party to this Agreement may, by written notice given at any time, designate a different address for the receipt of reports and other communications due hereunder.

Chandler Asset Management
Attn: Nicole Dragoo
6225 Lusk Boulevard
San Diego, CA 92121
ndragoo@chandlerasset.com

CLIENT
Attn:
Address:
City, ST ZIP
Email

7. Electronic Delivery. From time to time, Chandler may be required to deliver certain documents to Client such as account information, notices and required disclosures. Client hereby consents to Chandler's use of electronic means, such as email, to make such delivery. This delivery may include notification of the availability of such document(s) on a website, and Client agrees that such notification will constitute "delivery". Client further agrees to provide Chandler with Client's email address(s) and to keep this information current at all times by promptly notifying Chandler of any change in email address(s).

   Client email address(s):_____

8. Proxy Voting. Chandler will vote proxies on behalf of Client unless otherwise instructed. Chandler has adopted and implemented written policies and procedures and will provide Client with a description of the proxy voting procedures upon request. Chandler will provide information regarding how Clients' proxies were voted upon request. To request proxy policies or other information, please contact us by mail at the address provided, by calling 800-317-4747 or by emailing your request to info@chandlerasset.com.

9. Custody of Securities and Funds. Chandler shall not have custody or possession of the funds or securities that Client has placed under its management. Client shall appoint a custodian to take and have possession of its assets. Client recognizes the importance of comparing statements received from the appointed custodian to statements received from Chandler. Client recognizes that the fees expressed above do not include fees Client will incur for custodial services.

10. Valuation. Chandler will value securities held in portfolios managed by Chandler no less than monthly. Securities or investments in the portfolio will be valued in a manner determined in good faith by Chandler to reflect fair market value.

11. Investment Advice. Client recognizes that the opinions, recommendations and actions of Chandler will be based on information deemed by it to be reliable, but not guaranteed to or by it. Provided that Chandler acts in good faith, Client agrees that Chandler will not in any way be liable for any error in judgment or for any act or omission, except as may otherwise be provided for under the Federal Securities laws or other applicable laws.

12. Indemnity and Insurance.

Indemnity. Subject to the provisions of Section 11, above, Chandler shall defend, indemnify and hold Client, including its elected officials, officers, and employees free and harmless from any and all claims and liabilities for death or personal injury arising from the acts or omissions of Chandler or any of its officers, employees or subcontractors, and for financial loss of any nature arising out of the negligence or professional negligence of, or the violation of any State or federal statute or regulation by, Chandler or any of its officers, employees or subcontractors, in the performance of this Agreement.

Insurance. Throughout the term of this Agreement, Chandler shall maintain commercial general liability, automobile liability, professional liability and workers compensation insurance (if required by law), in such form and with such limits as required by Client, and which are set forth in Exhibit B attached hereto and incorporated by reference herein.

13. Payment of Commissions. Chandler may place buy and sell orders with or through such brokers or dealers as it may select. It is the policy and practice of Chandler to strive for the best price and execution and for commission and discounts which are competitive in relation to the value of the transaction and which comply with Section 28(e) of the Securities and Exchange Act. Nevertheless, it is understood that Chandler may pay a commission on transactions in excess of the amount another broker or dealer may charge, and that Chandler makes no warranty or representation regarding commissions paid on transactions hereunder.

14. Other Clients. It is further understood that Chandler may be acting in a similar capacity for other institutional and individual clients, and that investments and reinvestments for Client's portfolio may differ from those made or recommended with respect to other accounts and clients even though the investment objectives may be the same or similar. Accordingly, it is agreed that Chandler will have no obligation to purchase or sell for Client's account any securities which it may purchase or sell for other clients.

15. Duty of Care. As an investment advisor, Chandler shall act as a fiduciary to Client, and shall at all times perform its services under this Agreement with due care, in Client's best interests and in accordance with all applicable law.

16. Confidential Relationship. The terms and conditions of this Agreement, and all information and advice furnished by either party to the other shall be treated as confidential and shall not be disclosed to third parties except (i) as required by law, rule, or regulation, (ii) as requested by a regulatory authority, (iii) for disclosures by either party of information that has become public by means other than wrongful conduct by such party or its officers, employees, or other personnel, (iv) for disclosures by either party to its legal counsel, accountants, or other professional advisers, (v) as necessary for Chandler to carry out its responsibilities hereunder, or (vi) as otherwise expressly agreed by the parties.

17. No Assignment& Amendments. Neither party may assign, directly or indirectly, all or part of its rights or obligations under this Agreement without the prior written consent of the other party, which

consent shall not be unreasonably withheld or delayed. This Agreement may be amended at any time by mutual agreement in writing.

18. Governing Law. It is understood that this Agreement shall be governed by and construed under and in accordance with the laws of the State of California.

19. Severability. Any provision of this Agreement which is prohibited or unenforceable shall be ineffective only to the extent of such prohibition or unenforceability without invalidating the remaining provisions hereof.

20. Receipt of Brochure and Privacy Policy. Client hereby acknowledges receipt of the disclosure statement or "brochure" and "brochure supplement" also known as Part 2A and Part 2B of Form ADV, required to be delivered pursuant to Rule 204-3 of the Investment Advisers Act of 1940 (Brochure). Client further acknowledges receipt of Chandler's Privacy Policy, as required by Regulation S-P.

21. Arbitration. It is agreed that any controversy between Chandler and the Client arising out of Chandler business or this Agreement, shall be submitted to arbitration conducted under the provisions of the commercial arbitration rules of the American Arbitration Association. Arbitration must be commenced by service upon the other party of a written demand for arbitration or a written notice of intention to arbitrate, therein electing the arbitration tribunal. In the event the Client does not make such election within five (5) days of such demand or notice, then the Client authorizes Chandler to do so on the Client's behalf. Judgment upon any award rendered by the arbitrators shall be final and may be entered in any court having jurisdiction thereof. This clause does not constitute a waiver of any right including the right to choose the forum, whether arbitration or adjudication, in which to seek resolution of disputes.

Client

By:_____
Date

Name & Title:_____

Chandler Asset Management, Inc.,
a California Corporation

By:_____
Nicole Dragoo Date
President

Beaumont-Cherry Valley Water District
Finance and Audit Committee Meeting
December 7, 2023

Item 8

STAFF REPORT

TO: Finance and Audit Committee

FROM: Sylvia Molina, Assistant Director of Finance and Administration

SUBJECT: **Proposed Revisions to Policy 5045: Investment of District Funds**

Staff Recommendation

Review proposed revisions to Policy 5045: Investment of District Funds and recommend to the Board of Directors for adoption as presented.

Background

To best safeguard cash, the District must develop and implement an Investment Policy (Policy). State law requires that an investment policy, and any material changes in said policy, be approved by the Board of Directors annually at a public meeting. Section 53607 of the State of California Government Code limits the authorization of the legislative body to delegate investment authority to one year, renewable annually.

The current Policy was adopted on July 12, 2023, with Resolution 2023-20 and was submitted to the California Municipal Treasurer's Association (CMTA) for review and possible certification. On September 7, 2023, the CMTA certified that that the Policy complies with the current State statutes governing the investment practices of local government entities located within the State of California.

The primary objectives remain the same, in priority order, of investment activities shall be safety, liquidity, and return.

Safety: The General Manager's primary duty and responsibility is to protect, preserve and maintain cash and investments of the District. **Liquidity:** Investments are kept in liquid short-term securities, which can be converted to currency, if necessary, to meet disbursement requirements. **Return:** Return on investments is considered after the basic safety and liquidity requirements are met.

Discussion

An annual review of the policy is performed by the District's investment portfolio advisor, Chandler Asset Management, with recommended revisions based on their expertise as well as changes in Government Code, which staff combines with any recommendations made by the CMTA policy review team from the certification process. Policy 5045, Investment of District Funds, has been revised with said recommendations and reviewed by the District's Legal Counsel. Table 1, Summary of Changes, provides a listing of the major changes in the policy, which is available for review as Attachment 1.

Table 1 – Summary of Changes

Change	Section	Action	Summary
1	5045.2	Clarification	Added language to identify what Government code is followed
2	5045.6	Clarification	Added language that the District complies with Government code and policies related to FPPC political practices
3	5045.7.2	Procedure added	Added annual review of financial condition
4	5045.8.4.i.3	Clarification	Added language to ensure District does not invest in non-government money market funds, which have floating Net Asset Values (NAVs)
5	5045.8.4.m	Clarification	Since parts a & b identify United States Treasury Issues and Obligations, updated language for other types of securities (but kept requirement to still have "AA" or equivalent rating)
6	5045.10	Procedure added	Increased reviews from annual to quarterly and added details of how investment rating downgrades should be communicated
7	5045.12	Clarification/ Procedure added	Clarified that bank deposits are also a form of collateralization and provided instructions, per asset class type, on the best practice for the collateralization criteria evaluation
8	5045.16	Clarification/ Procedure added	Previous version stated that investment performance would be compared to an appropriate benchmark but did not define what that benchmark was; the revision provides guidance on what items, based on best practice, should be considered (like risk constraints, cash flow, etc.)
9	Glossary	Clarification	Deleted definitions for terms that are no longer in the Policy
10	Policy-wide	Clarification	Removed “remaining” from all references to “remaining maximum maturity(ies)
11	Policy-wide	Staffing update	Throughout the report, the reference to the Director of Finance and Administration has been changed to the Assistant Director of Finance and Administration
12	Policy-wide	Format update	With the changes throughout the policy, the numbering format was updated for consistency within each section, along with consistent capitalization of section titles

Fiscal Impact

None. The attached policy is in full compliance with all applicable government codes.

Attachments

1. 5045-Investment Policy, redlined
2. Resolution 2023-20
3. Proposed Resolution 2023-_
4. 5045- Investment Policy, Updated

Report prepared by Bill Clayton, Finance Manager

POLICY TITLE: INVESTMENT OF DISTRICT FUNDS
POLICY NUMBER: 5045

5045.1 Policy. This investment policy ("Policy") is set forth by the Beaumont-Cherry Valley Water District ("District") for the following purposes:

1. To establish clear guidance and understanding for the District's Board of Directors ("Board"), management, designated employees, citizens and third parties of the objectives, policies and guidelines for the investment of the District's idle surplus funds; and

2. To establish a basis for evaluating investment results.

5045.2 Scope. This investment policy applies to all investment activities and financial assets of the District, as set forth in the State Government Code, *Sections 53600 et seq*. The funds covered by this policy are accounted for and incorporated in the District's Annual Comprehensive Financial Report. The Deferred Compensation Plan is excluded because it is managed by a third-party administrator and invested in by individual plan participants. Proceeds of debt issuances shall be invested in securities permitted by the applicable bond documents. If the bond documents are silent as to the permitted investments, such proceeds will be invested in accordance with the general investment philosophy of the District as set forth in this Policy.

5045.3 Prudent Investor Standard. The standard of prudence to be used by the designated representative shall be the "prudent investor" standard and shall be applied in the context of managing an overall portfolio. Persons authorized to make investment decisions on behalf of the District are trustees and therefore fiduciaries subject to The Prudent Investor Standard, which states "When investing, reinvesting, purchasing, acquiring, exchanging, selling, and managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency."

5045.4 Objectives. As specified in California Government Code Section 53600.5, when investing, reinvesting, purchasing, acquiring, exchanging, selling and managing public funds, the primary objectives, in priority order, of the District's investment activities and of this Policy shall be:

1. Safety: Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the District's overall portfolio. To attain this objective, the District will diversify its investments by investing funds among a variety of securities with independent returns.

2. Liquidity: The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated.

3. Yield: The investment portfolio shall be designed with the objective of attaining a market rate of return through budgetary and economic cycles, if it does not diminish the objectives of Safety and Liquidity.

Adopted by Resolution 23-XX, Date

DRAFT

5045.5 Delegation of Authority.

1. The authority of the District's Board to invest or reinvest funds of the District as permitted under Section 53600 et seq. of the California Government Code is delegated by Board resolution in conjunction with the annual investment policy review.

2. Management responsibility for the investment program is hereby delegated, with the General Manager's oversight, to the ~~Director of Finance and Administration~~Assistant Director of Finance and Administration, who shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of their designee, and their procedures in the absence of the General Manager or their designee, or ~~Director of Finance and Administration~~Assistant Director of Finance and Administration.

3. The ~~Director of Finance and Administration~~Assistant Director of Finance and Administration shall establish procedures for the management of investment activities, including the activities of staff consistent with this policy.

4. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the ~~Director of Finance and Administration~~Assistant Director of Finance and Administration.

5. The ~~Director of Finance and Administration~~Assistant Director of Finance and Administration may retain the services of an outside investment advisor or manager as approved by the Board to assist with the District's investment program.
    a. Qualified outside managers will be either SEC Registered Investment Advisors or Bank Money Managers. The investment advisor shall make investment decisions and transactions in strict accordance with State and Federal law, this Policy, and such other written instructions as are provided.
    b. The performance and service levels of such advisors and managers shall be reviewed annually.

5045.6 Ethics and Conflicts of Interest. Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution and management of the investment program, or which could impair their ability to make impartial decisions. Employees and investment officials shall disclose to the District's General Manager any material financial interest in the financial institutions that conduct business with the District.

All participants in the investment process are required to comply with terms of the Political Reform Act, Fair Political Practices Commission Regulations promulgated thereunder (2 C.C.R. §§ 18110 through 18998), the District's Conflict of Interest Policy, including, without limitation, filing of Form 700, notification and recusal obligations, and Government Code section 1090 prohibitions.

5045.7 Authorized Financial Dealers and Institutions.

1. The ~~Director of Finance and Administration~~Assistant Director of Finance and Administration will maintain a list of authorized broker/dealers and financial institutions that are approved for investment purposes.

2. Broker/dealers will be selected for credit worthiness and must be authorized to provide investment services in the State of California. These may include "primary" dealers or regional dealers that qualify under Securities & Exchange Commission Rule 15(C)3-I (uniform net capital rule). The ~~Director of Finance and Administration~~Assistant Director of Finance and Administration will conduct an annual review of the financial condition and registrations of such qualified bidders.

3. No public deposit will be made by the broker/dealer except in a qualified public depository as established by the established state laws. Before a financial institution or broker/dealer is used, they are subject to investigation and approval by the ~~Director of Finance and Administration~~Assistant Director of Finance and Administration or their designee, and must submit the following:
    a. Certification of having read and understood this investment policy resolution and agreeing to comply with the District's investment policy;
    b. Proof of Federal Investment Regulatory Authority certification;
    c. Proof of State of California registration;
    d. Audited financial statements for the institution's three (3) most recent fiscal years;
    e. References of other public-sector clients to which similar services are provided to.

4. If a third-party investment advisor is authorized to conduct investment transactions on the District's behalf, the investment advisor may use their own list of approved independent broker/dealers and financial institutions.

5. The investment advisor's approved list must be made available to the District upon request.

5045.8 Authorized and Suitable Investments.

1. The District's investments are governed by the California Government Code.

2. Within the investments permitted by the Government Code, the District may seek to further restrict eligible investments.

3. In the event an apparent discrepancy is found between this Policy and the Government Code, the more restrictive parameters will take precedence.

4. A table of allowable investment instruments per California Government Code can be found in section 5045.19 of the Policy.
    a. United States Treasury Issues. United States Treasury notes, bonds, bills, or certificates of indebtedness, or those for which the full faith and credit of the United States are pledged for the payment of principal and interest. There is no limitation as to the percentage of the portfolio that may be invested in this category.
    b. Federal Agency Obligations. Federal agency or United States government-sponsored enterprise senior debt obligations, participations, mortgage-backed securities, or other instruments, including those issued by or fully guaranteed as to principal and interest by Federal agencies or United States government-sponsored enterprises. There is no limitation as to the percentage of the portfolio that may be invested in this category.
    c. Municipal Debt. 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. There is no limitation as to the percentage of the portfolio that may be invested in this category.

d. Medium-Term Notes. All corporate and depository institution debt securities with a maximum ~~remaining~~ maturity of 5 years or less, issued by corporations organized and operating within the United States or by depository institutions licensed by the United States or any state and operating within the United States. Purchases are limited to notes eligible for investment under this provision and shall be rated in a rating category of "A" or its equivalent or better by a Nationally Recognized Statistical Rating Organization ("NRSRO").~~.~~ A maximum of 30 percent of the portfolio may be invested in this category.

e. Negotiable Certificates of Deposit. Negotiable certificates of deposit (NCDs) issued by a nationally or state-chartered bank, a savings association or a federal association, a state or federal credit union, or by a federally licensed or state-licensed branch of a foreign bank. In combination with placement service CDs, a maximum of 30 percent of the portfolio may be invested in this category.

f. Placement Service Deposits and Certificates of Deposit. Deposits and ~~C~~certificates of deposit placed through a deposit placement service shall meet the requirements under Government Code Section 53601.8. The full amount of the principal and the interest that may be accrued during the maximum term of each certificate of deposit shall at all times be insured by federal deposit insurance. In combination with negotiable certificates of deposit, a maximum of 50 percent of the portfolio may be invested in this category.

g. Bank Deposits. FDIC insured or fully collateralized bank deposits, including, but not limited to, demand deposit accounts, savings accounts, market rate accounts, and time deposits. Bank deposits are required to be collateralized as specified under Government Code Section 53630 et. seq. The ~~Director of Finance and Administration~~Assistant Director of Finance and Administration, at their discretion, may waive the collateralization requirements for any portion that is covered by federal deposit insurance.

h. Commercial Paper. Commercial paper of "prime" quality of the highest ranking or of the highest letter and number rating as provided for by a NRSRO. The entity that issues the commercial paper shall meet all of the following conditions: (i) is organized and operating in the United States as a general corporation, (ii) has total assets in excess of five hundred million dollars ($500,000,000), and (iii) has debt other than commercial paper, if any, that is rated in a rating category of "A" or its equivalent or better , by a NRSRO.

    1. Eligible commercial paper shall have a maximum maturity of 270 days or less and not represent more than 10 percent of the outstanding paper of an issuing corporation. A maximum of 25 percent of the portfolio may be invested in this category.

i. Bankers' Acceptances. Bankers' acceptances, otherwise known as bills of exchange or time drafts that are drawn on and accepted by a commercial bank. Purchases are limited to bankers' acceptances issued by domestic or foreign banks, which are eligible for purchase by the Federal Reserve System.

    ~~2.~~ 1. Purchases of bankers' acceptances may not exceed 180 days maturity. Eligible bankers' acceptances are restricted to issuing financial institutions with a short-term debt rating of at least "A-1", or its equivalent, by a NRSRO.

    ~~3.~~2. No more than 30 percent of the District's money may be in bankers' acceptances of any one commercial bank, while a maximum of 40 percent of the portfolio may be invested in this category.

j. State of California Local Agency Investment Fund (LAIF). There is no limitation as to the percentage of the portfolio that may be invested in this category. However, the amount invested may not exceed the current maximum allowed by LAIF.

k. Local Government Investment Pools (LGIP). Shares of beneficial interest issued by a joint powers authority organized pursuant to Government Code Section 6509.7.
To be eligible for purchase, the pool shall meet all of the following conditions:
~~4.~~1. must meet the requirements of California Government Code Section 53601(p),
~~5.~~2. the pool must seek to maintain a stable Net Asset Value ("NAV"), and
~~6.~~3. the pool must be rated at least "AAm", or its equivalent, by a NRSRO.
4. ~~4.~~ There is no limitation as to the percentage of the portfolio that may be invested in this category. However, the amount invested may not exceed the current maximum allowed by the pool.

l. Money Market Funds. Shares of beneficial interest issued by diversified management companies that are money market funds registered with the Securities and Exchange Commission.
~~7.~~1. The company shall have met either of the following criteria: (A) attained the highest ranking or the highest letter and numerical rating provided by not less than two NRSROs and (B) retained an investment adviser registered or exempt from registration with the Securities and Exchange Commission with not less than five years of experience managing money market mutual funds with assets under management in excess of five hundred million dollars ($500,000,000).
2. A maximum of 20 percent of the portfolio may be invested in this category.
~~8.~~3. Use of money market funds are restricted to government money market funds.

m. Pass-Through Securities. Asset-Backed, Mortgage-Backed, Mortgage Pass-Through Securities, and Collateralized Mortgage Obligations limited to mortgage-backed pass-through securities for issuers not defined in Sections (a) and (b) of Authorized and Suitable Investments shall be limited ~~issued by a US government agency or consumer receivable pass-through certificates or bonds with~~to a final maturity not exceeding five years from the date of trade settlement. The securities are rated in a rating category of “AA” or its equivalent or higher by a NRSRO. The aggregate investment in mortgage-backed and asset-backed securities described in this section shall not exceed 20% of the portfolio with no more than 5% ~~may be~~ invested in any single Asset-Backed or Commercial Mortgage security issuer.~~held in any one issuer~~ that is not a US government agency.

n. Supranational Obligations. Medium United States dollar denominated senior unsecured unsubordinated obligations issued or unconditionally guaranteed by the International Bank for Reconstruction and Development, International Finance Corporation, or Inter-American Development Bank, with a maximum ~~remaining~~ maturity of five years or less, and eligible for purchase and sale within the United States. Investments under this subdivision shall be rated in a rating category of “AA” or its equivalent or higher by a NRSRO and shall not exceed 30% of the portfolio with no more than 10% invested in any one issuer.

o. Repurchase Agreements. Repurchase agreements are to be used as short-term investments not to exceed 1 year. Repurchase agreements shall only be made only with counterparties that are a nationally or state-chartered bank that has or has had a significant banking relationship with the District.

1. The District shall have a properly executed master repurchase agreement with each counterparty for which it enters into an agreement for repurchase agreements.
2. Collateral of at least 102 percent of market value of principal and accrued interest is required.
3. For any repurchase agreement with a term of more than one day, the value of the underlying securities must be reviewed on an on-going basis according to market conditions.
4. Market value must be calculated each time there is a substitution of collateral.
5. Collateral is limited to obligations of the United States government and its agencies.
6. Collateral must be delivered to the District's custodian bank or handled under a properly executed ~~master~~ Master ~~repurchase~~ Repurchase ~~agreement~~Agreement.
7. The District, or its trustee, shall have a perfected first security interest in all collateral.
8. A maximum of 10 percent of the portfolio may be invested in this category.

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5045.9 Prohibited Investments.

1. Section 53601.6 of the Government Code lists the investments that are prohibited.

2. Prohibited investments shall include, but are not limited to:
   a. equity securities
   b. inverse floaters
   c. range notes
   d. interest-only strips that are derived from a pool of mortgages
   e. any investment that could result in zero interest earned if held to maturity.
   f. Under a provision sunsetting on January 1, 2026, securities backed by the U.S. Government that could result in a zero- or negative-interest accrual if held to maturity are permitted.
   g. securities with a forward settlement date exceeding 45 days from the time of the investment is prohibited.

3. The purchase of any investment permitted by the Government Code, but not listed as an authorized investment in section 5045.8 of this Policy is prohibited without the prior approval of the Board.

5045.10 Review of Investment Portfolio. The securities held by the District must comply with Section 5045.8 Authorized and Suitable Investments at the time of purchase. Because some securities may not comply with Section 5045.8 Authorized and Suitable Investments subsequent to the date of purchase, the ~~Director of Finance and Administration~~Assistant Director of Finance and Administration or their designee shall at least ~~annually~~ quarterly review the portfolio to identify those securities that do not comply. The ~~Director of Finance and Administration~~Assistant Director of Finance and Administration or their designee shall establish procedures to report to the Board, should one exist, major and critical incidences of noncompliance identified through the review of the portfolio.

If a security owned by the District is downgraded to a level below the requirements of this policy, making the security ineligible for additional purchases, the following steps will be taken:

1. Any actions taken related to the downgrade by the investment manager will be communicated to the ~~Director of Finance and Administration~~Assistant Director of Finance and Administration in a timely manner.
2. If a decision is made to retain the security, the credit situation will be monitored and reported to the Board.

5045.11 Investment Pools/Mutual Funds Due Diligence. A thorough investigation of the pool/fund is required prior to investing, and on a continual basis. There shall be a questionnaire developed which will answer the following general questions:

1. A description of eligible investment securities, and a written statement of investment policy and objectives.

2. A description of interest calculations and how it is distributed, and how gains and losses are treated.

3. A description of how the securities are safeguarded (including the settlement processes), and how often the securities are priced, and the program audited.

4. A description of who may invest in the program, how often, what size deposit and withdrawal are allowed.

5. A schedule for receiving statements and portfolio listings.

6. Are reserves, retained earnings, etc. utilized by the pool/fund?

7. A fee schedule, and when and how is it assessed.

8. Is the pool/fund eligible for bond proceeds and/or will it accept such proceeds?

5045.12 Collateralization. Collateralization will be required on ~~two~~ three types of investments: certificates of deposit, bank deposits, and repurchase (and reverse repurchase) agreements. In order to anticipate market changes and provide a level of security for all funds, the collateralization level will be set by asset class:

1. Certificates of Deposit (CDs). The District shall require any commercial bank or savings and loan association to deposit eligible securities with an agency of a depository approved by the State Banking Department to secure any uninsured portion of a Non-Negotiable Certificate of Deposit. The value of eligible securities as defined pursuant to California Government Code, Section 53651, pledged against a Certificate of Deposit shall be equal to 110% of the face value of the CD for all other classes of security.

2. Collateralization of Deposits. This is the process by which a bank or financial institution pledges securities, or other deposits for the purpose of securing repayment of deposited funds. The District shall require any bank or financial institution to comply with the collateralization criteria defined in California Government Code, Section 53651.

3. Repurchase Agreements. The ~~Agency~~District requires that Repurchase Agreements be collateralized only by securities authorized in accordance with California Government Code:
   a. The securities which collateralize the repurchase agreement shall be priced at Market Value, including any Accrued Interest plus a margin. The Market Value of the securities that underlie a repurchase agreement shall be valued at 102% or greater of the funds borrowed against those securities.
   b. Financial institutions shall mark the value of the collateral to market at least monthly and increase or decrease the collateral to satisfy the ratio requirement described above.
   c. The District shall receive monthly statements of collateral.

~~5045.12 110% of market value for Certificate of Deposits and 102% for reverse repurchase agreements of principal and accrued interest.~~

~~1.~~4. The District chooses to limit collateral to the following: U.S. Treasuries and Federal Agency Obligations.

~~2.~~5. Collateral will always be held by an independent third party with whom the entity has a current custodial agreement. A clearly marked evidence of ownership (safekeeping receipt) must be supplied to the entity and retained. The right of collateral substitution is granted.

5045.13 Safekeeping and Custody. All security transactions, including collateral for repurchase agreements, and reverse repurchase agreements entered into by the (~~Local Agency~~District) shall be conducted on a delivery-versus-payment (DVP) basis. Securities will be held by a third-party custodian designated by the ~~Treasurer~~ ~~Director of Finance and Administration~~Assistant Director of Finance and Administration and evidenced by safekeeping receipts.

5045.14 Diversification and Maximum Maturities. It is the policy of the District to diversify its investment portfolio. Assets shall be diversified to eliminate the risk of loss resulting from over-concentration of assets in a specific maturity, a specific issuer, or a specific class of securities. Diversification strategies shall be determined and revised periodically. Adequate diversification shall be applied to the individual issuers of debt, both within each class of investments and collectively. Except for U.S. Treasuries, Federal Agency securities, LGIPs, and LAIF, the District's investment in any one issuer is limited to 5 percent of the District's investment portfolio ~~surplus funds~~.

To the extent possible, the District will attempt to match its investments with anticipated cash flow requirements. The maximum maturity of individual investments shall not exceed the limits set forth in Section 5045.8. Where no maturity limit is stated, no investment shall exceed a maturity of five years from the settlement date unless the Board has granted express authority to make that investment either specifically or as a part of an investment program approved by the Board no less than three months prior to the investment. With respect to maximum maturities, this Policy authorizes investing reserve funds beyond five years if the maturity of such investments is made to coincide as nearly as practicable with the expected use of the funds.

5045.15 Internal Controls. The ~~Director of Finance and Administration~~Assistant Director of Finance and Administration shall establish a system of internal controls designed to prevent losses due to fraud, employee error, misrepresentation by third parties, unanticipated market changes, and/or imprudent actions by employees of the District. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that 1) the cost of a control should not exceed the benefits likely to be derived and 2) the valuation of costs and benefits requires estimates and judgments by management. Compliance with this Policy and internal controls shall be reviewed annually by the District's independent, external auditors.

5045.16 Performance Standards. The investment performance shall be designed to attain a market-average rate of return throughout budgetary and economic cycles, taking into account the District's risk constraints, the cash flow characteristics of the portfolio, and state and local laws, ordinances or resolutions that restrict investments.

The ~~Director of Finance and Administration~~Assistant Director of Finance and Administration shall monitor and evaluate the portfolio's performance relative to the chosen market benchmark(s). The ~~Director of Finance and Administration~~Assistant Director of Finance and Administration shall select an appropriate, readily available index to use as a market benchmark.~~of the District's operating portfolio shall be evaluated and compared to an appropriate benchmark in order to assess the success of the investment program relative to the District's Safety, Liquidity and Yield objectives.~~ This review will be conducted annually with the Board's Finance and Audit Committee.

~~5045.16~~5045.17 Investment Reporting.

1. Monthly. The ~~Director of Finance and Administration~~Assistant Director of Finance and Administration shall prepare a monthly investment report for review and approval by the Board, including a

management summary that provides an analysis of the status of the current investment portfolio and transactions made over the last month. This management summary will be prepared in a manner which will allow the Board to ascertain whether investment activities during the reporting period have conformed to the investment policy. The report will include the following.

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 in accordance with GASB requirements;
c. Average weighted yield to maturity of 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).

2. Quarterly. On a quarterly basis within 45 days after the end of the quarter, the ~~Director of Finance and Administration~~Assistant Director of Finance and Administration shall report the total rate of return on each of the District's portfolios to the Board.

3. Annually. On an annual basis, the ~~Director of Finance and Administration~~Assistant Director of Finance and Administration shall present the Investment Policy, together with any proposed amendments, to the Board for its consideration.

4. As specified in CGC 53646(e), if funds are placed in LAIF, FDIC insured accounts and/or in an LGIP, the foregoing report elements may be replaced by copies of the latest statements from such institutions.
    a. The report must also include a certification that
        1. all investment actions executed since the last report have been made in full compliance with the Investment Policy and,
        2. the Beaumont Cherry Valley Water District will meet its expenditure obligations for the next six months as required by CGC 53646(b)(2) and (3) respectively.
        3. The ~~Director of Finance and Administration~~Assistant Director of Finance and Administration shall maintain a complete and timely record of all investment transactions.

~~5045.17~~5045.18 Policy Adoption and Review. This Policy shall be adopted by resolution of the Board. Moreover, the Policy shall be reviewed by the ~~Director of Finance and Administration~~Assistant Director of Finance and Administration on an annual basis and modifications, if any, must be approved by the Board by resolution.

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~~5045.18~~5045.19 Allowable Instruments per California Government Code.

ALLOWABLE INVESTMENT INSTRUMENTS PER STATE GOVERNMENT CODE (AS OF JANUARY 1, 2023) [A] APPLICABLE TO ALL LOCAL AGENCIES[B]			
Investment Type	Maximum Maturity[C]	Maximum Specified % of Portfolio[D]	Minimum Quality Requirements
Local Agency Bonds	5 years	None	None
US Treasury Obligations:	5 years	None	None
State Obligations – CA and others	5 years	None	None
CA Local Agency Obligations	5 years	None	None
US Agency Obligations	5 years	None	None
Bankers Acceptances	180 days	40%[E]	None
Commercial Paper – Non-Pooled Funds[F] (under $100,000,000 of investments)	270 days or less	25% of the District's money[G]	Highest letter and number rating by an NRSRO[H]
Commercial Paper – Non-Pooled Funds (min. $100,000,000 of investments)	270 days or less	40% of the District's money[G]	Highest letter and number rating by an NRSRO[H]
Commercial Paper – Pooled Funds[I]	270 days or less	40% of the District's money[G]	Highest letter and number rating by an NRSRO[H]
Negotiable Certificates of Deposit	5 years	30%[J]	None
Non-negotiable Certificates of Deposit	5 years	None	None
Placement Service Deposits	5 years	50%[K]	None
Placement Service Certificates of Deposit	5 years	50%[K]	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements and Securities Lending Agreements	92 days[L]	20% of the base value of the portfolio	None[M]
Medium-Term Notes[N]	5 years or less	30%	"A" rating category or its equivalent or better
Mutual Funds and Money Market Mutual Funds	N/A	20%[O]	Multiple[P,Q]
Collateralized Bank Deposits[R]	5 years	None	None
Mortgage Pass-Through and Asset-Backed Securities	5 years or less	20%	"AA" rating category or its equivalent or better[R]
County Pooled Investment Funds	N/A	None	None
Joint Powers Authority Pool	N/A	None	Multiple[S]
Local Agency Investment Fund (LAIF)	N/A	None	None
Voluntary Investment Program Fund[T]	N/A	None	None
Supranational Obligations[U]	5 years or less	30%	"AA" rating category or its equivalent or better
Public Bank Obligations	5 years	None	None

(Source: *Local Agency Investment Guidelines: Update for 2023 published by the California Debt and Investment Advisory Commission (CDIAC).)*

Adopted by Resolution 23-XX, Date

Notes to 5045.19 Allowable Instruments per California Government Code ~~Authorized and Suitable Investments~~ Table

A. Sources: Sections 16340, 16429.1, 27133, 53601, 53601.6, 53601.8, 53630 et seq., 53635, 53635.8, and 57603.
B. Municipal Utilities Districts have the authority under the Public Utilities Code Section 12871 to invest in certain securities not addressed here.
C. Section 53601 provides that the maximum term of any investment authorized under this section, unless otherwise stated, is five years from the settlement date. However, the legislative body may grant express authority to make investments either specifically or as a part of an investment program approved by the legislative body that exceeds this five year remaining maturity limit. Such approval must be issued no less than three months prior to the purchase of any security exceeding the five year maturity limit.
D. Percentages apply to all portfolio investments regardless of source of funds. For instance, cash from a reverse repurchase agreement would be subject to the restrictions.
E. No more than 30 percent of the agency's money may be in bankers' acceptances of any one commercial bank.
F. Includes agencies defined as a city, a district, or other local agency that do not pool money in deposits or investment with other local agencies, other than local agencies that have the same governing body
G. Local agencies, other than counties or a city and county, may purchase no more than 10 percent of the outstanding commercial paper and medium-term notes of any single issuer.
H. Issuing corporation must be organized and operating within the U.S., have assets in excess of $500 million, and debt other than commercial paper must be in a rating category of "A" or its equivalent or higher by a nationally recognized statistical rating organization, or the issuing corporation must be organized within the U.S. as a special purpose corporation, trust, or LLC, have program wide credit enhancements, and have commercial paper that is rated "A-1" or higher, or the equivalent, by a nationally recognized statistical rating agency.
I. Includes agencies defined as a county, a city and county, or other local agency that pools money in deposits or investments with other local agencies, including local agencies that have the same governing body. Local agencies that pool exclusively with other local agencies that have the same governing body must adhere to the limits set forth in Section 53601(h)(2)(C).
J. No more than 30 percent of the agency's money may be in negotiable certificates of deposit that are authorized under Section 53601(i).
K. Effective January 1, 2020, no more than 50 percent of the agency's money may be invested in deposits, including certificates of deposit, through a placement service as authorized under 53601.8 (excludes negotiable certificates of deposit authorized under Section 53601(i)). On January 1, 2026, the maximum percentage of the portfolio reverts back to 30 percent. ~~Investments made pursuant to 53635.8 remain subject to a maximum of 30 percent of the portfolio.~~
L. Reverse repurchase agreements or securities lending agreements may exceed the 92-day term if the agreement includes a written codicil guaranteeing a minimum earning or spread for the entire period between the sale of a security using a reverse repurchase agreement or securities lending agreement and the final maturity dates of the same security.
M. Reverse repurchase agreements must be made with primary dealers of the Federal Reserve Bank of New York or with a nationally or state chartered bank that has a significant relationship with the local agency. The local agency must have held the securities used for the agreements for at least 30 days.
N. "Medium-term notes" are defined in Section 53601 as "all corporate and depository institution debt securities with a maximum ~~remaining~~ maturity of five years or less, issued by corporations organized and operating within the United States or by depository institutions licensed by the United States or any state and operating within the United States."
O. No more than 10 percent invested in any one mutual fund. This limitation does not apply to money market mutual funds.
P. A mutual fund must receive the highest ranking by not less than two nationally recognized rating agencies or the fund must retain an investment advisor who is registered with the SEC (or exempt from registration), has

assets under management in excess of $500 million, and has at least five years' experience investing in instruments authorized by Sections 53601 and 53635.

Q. A money market mutual fund must receive the highest ranking by not less than two nationally recognized statistical rating organizations or retain an investment advisor registered with the SEC or exempt from registration and who has not less than five years' experience investing in money market instruments with assets under management in excess of $500 million.

R. Investments in notes, bonds, or other obligations under Section 53601(n) require that collateral be placed into the custody of a trust company or the trust department of a bank that is not affiliated with the issuer of the secured obligation, among other specific collateral requirements.

S. A joint powers authority pool must retain an investment advisor who is registered with the SEC (or exempt from registration), has assets under management in excess of $500 million, and has at least five years' experience investing in instruments authorized by Section 53601, subdivisions (a) to (o).

T. Local entities can deposit between $200 million and $10 billion into the Voluntary Investment Program Fund, upon approval by their governing bodies. Deposits in the fund will be invested in the Pooled Money Investment Account.

U. Only those obligations issued or unconditionally guaranteed by the International Bank for Reconstruction and Development (IBRD), International Finance Corporation (IFC), and Inter-American Development Bank (IADB), with a maximum ~~remaining~~ maturity of five years or less..

~~5045.19~~5045.20 Glossary of Terms.

1. Agency Securities: Securities issued by a U.S. government-sponsored entity (GSE) and federally related institutions. Examples of a GSE include: Federal Farm Credit Bank System (FFCB), Federal Home Loan Bank (FHLB), Federal Home Loan Mortgage Company (FHLMC-Freddie Mac), Federal National Mortgage Association (FNMA-Fannie Mae), and Student Loan Marketing Association (SLMA-Sallie Mae).

2. Annual Comprehensive Financial Report: The official annual report of the Beaumont-Cherry Valley Water District. It includes financial statements prepared in conformity with GAAP. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions and extensive introductory material.

~~2. Asked: The price at which securities are offered.~~

3. Bankers' Acceptance (BA): A draft, bill, or exchange accepted by a bank or trust company. The accepting institution guarantees payment of the bill, as well as the issuer.

4. Benchmark: A comparative base for measuring the performance or risk tolerance of the investment portfolio. A benchmark should represent a close correlation to the level of risk and the average duration of the portfolio's investments.

~~5. Bid: The price offered by a buyer of securities.~~

~~6.~~5. Broker: A broker brings buyers and sellers together for a commission.

~~7.~~6. Callable Security: A security that is redeemable by the issuer before the scheduled maturity. Bonds are usually called when the interest rates fall so significantly that the issuer can save money by floating new bonds at lower rates.

~~8.~~7. Certificate of Deposit (CD): A time deposit with a specific maturity evidenced by a Certificate. Large-denomination CD's are typically negotiable.

~~9.~~8. Collateral: Securities, evidence of deposit or other property, which a borrower pledges to secure repayment of a loan. Also refers to securities pledged by a bank to secure deposits of public monies.

~~10. Annual Financial Report: The official annual report of the Beaumont-Cherry Valley Water District. It includes financial statements prepared in conformity with GAAP. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions and extensive introductory material.~~

~~11.~~9. Coupon:

a. The annual rate of interest that a bond's issuer promises to pay the bondholder on the bond's face value.
b. A certificate attached to a bond evidencing interest due on a payment date.

~~12.~~10. Dealer: A dealer, as opposed to a broker, acts as a principal in all transactions, buying and selling for their own account.

~~13. Debenture: A bond secured only by the general credit of the issuer.~~

~~14.~~11. Delivery versus Payment (DVP): The delivery of securities with an exchange of money for the securities.

~~15. Derivatives:~~

~~a. Financial instruments whose return profile is linked to, or derived from, the movement of one or more underlying index or security, and may include a leveraging factor, or~~
~~b. financial contracts based upon notional amounts whose value is derived from an underlying index or security (interest rates, foreign exchange rates, equities, or commodities).~~

~~16.~~12. Discount: The difference between the cost price of a security and its maturity when quoted at lower than face value. A security selling below original offering price shortly after sale also is considered to be at a discount.

~~17.~~13. Diversification: Dividing investment funds among a variety of securities offering independent returns with the goal of spreading risk throughout the portfolio holdings.

~~18.~~14. Duration: A measure of the sensitivity of the price (the value of principal) of a fixed-income investment to a change in interest rates. Duration is expressed as a number of years. Rising interest rates mean falling bond prices, while declining interest rates mean rising bond prices.

~~19.~~15. Federal Deposit Insurance Corporation (FDIC): A federal agency that insures bank deposits.

~~20.~~16. Liquidity: A liquid asset is one that can be converted easily and rapidly into cash without a substantial loss of value.

~~21.~~17. Local Agency Investment Fund (LAIF): A voluntary program created by state statute as an investment alternative for California's local governments and Special Districts under the administration of the California State Treasurer's Office. All securities are purchased under the authority of the Government Code Section 16430 and 16480.4.

~~22.~~18. Local Government Investment Pool (LGIP): A state or local government pool offered to public entities for the investment of public funds.

~~23.~~19. Market Value: The price at which a security is trading and could presumably be purchased or sold.

~~24.~~20. Master Repurchase Agreement: A written contract covering all future transactions between the parties that establishes each party's rights in the transactions. A master agreement will often specify, among other things, the right of the buyer-lender to liquidate the underlying securities in the event of default by the seller borrower.

~~25.~~21. Maturity: The date upon which the principal or stated value of an investment becomes due and payable. The investment's term or remaining maturity is measured from the settlement date to final maturity.

~~26.~~22. Money Market: The market in which short-term debt instruments (bills, commercial paper, bankers' acceptances, etc.) are issued and traded.

~~27.~~23. Nationally Recognized Statistical Ratings Organization (NRSRO): A credit rating agency that provides credit ratings that are used by the U.S. government and investors as benchmarks. Examples include Moody's, Standard & Poor's, and Fitch Ratings.

~~28.~~24. Offer: The price asked by a seller of securities.

~~29. Open Market Operations: Purchases and sales of government and certain other securities in the open market by the New York Federal Reserve Bank as directed by the FOMC in order to influence the volume of money and credit in the economy. Purchases inject reserves into the bank system and stimulate growth of money and credit; sales have the opposite effect. Open market operations are the Federal Reserve's most important and most flexible monetary policy tool.~~

~~30.~~25. Portfolio: Collection of securities held by an investor.

~~31.~~26. Primary Dealer: A group of government securities dealers who submit daily reports of market activity and positions and monthly financial statements to the Federal Reserve Bank of New York and are subject to its informal oversight. Primary dealers include Securities and Exchange Commission (SEC)-registered securities broker-dealers, banks, and a few unregulated firms.

~~32.~~27. Prudent Investor Standard: An investment standard to be followed by those authorized to make investment decisions on behalf of a local agency. Those authorized shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited· to, the general economic conditions and the anticipated needs of that agency.

~~33.~~28. Qualified Public Depositories: A financial institution which does not claim exemption from the payment of any sales or compensating use or ad valorem taxes under the laws of this state,

which has segregated for the benefit of the commission eligible collateral having a value of not less than its maximum liability and which has been approved by the Public Deposit Protection Commission to hold public deposits.

~~34.~~29. Rate of Return: The yield obtainable on a security based on its purchase price or its current market price. This may be the amortized yield to maturity on a bond the current income return.

~~35.~~30. Repurchase Agreement (REPO): A holder of securities sells these securities to an investor with an agreement to repurchase them at a fixed price on a fixed date. The security "buyer" in effect lends the "seller" money for the period of the agreement, and the terms of the agreement are structured to compensate them for this.

~~36.~~31. Reverse Repurchase Agreement (Reverse REPO): A reverse-repurchase agreement (reverse repo) involves an investor borrowing cash from a financial institution in exchange for securities. The investor agrees to repurchase the securities at a specified date for the same cash value plus an agreed upon interest rate. Although the transaction is similar to a repo, the purpose of entering into a reverse repo is quite different. While a repo is a straightforward investment of public funds, the reverse repo is a borrowing.

~~37.~~32. Safekeeping: A service to customers rendered by banks for a fee whereby securities and valuables of all types and descriptions are held in the bank's vaults for protection.

~~38.~~33. Secondary Market: A market made for the purchase and sale of outstanding issues following the initial distribution.

~~39.~~34. Securities & Exchange Commission: Agency created by Congress to protect investors in securities transactions by administering securities legislation.

~~40.~~35. Treasury Bills: A non-interest bearing discount security issued by the U.S. Treasury to finance the national debt. Most bills are issued to mature in three months, six months, or one year.

~~41.~~36. Treasury Bonds: Long-term coupon-bearing U.S. Treasury securities issued as direct obligations of the U.S. Government and having initial maturities of more than 10 years.

~~42.~~37. Treasury Notes: Medium-term coupon-bearing U.S. Treasury securities issued as direct obligations of the U.S. Government and having initial maturities from two to 10 years.

~~43.~~38. Yield: The rate of annual income return on an investment, expressed as a percentage.

RESOLUTION 2023-20

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE BEAUMONT-CHERRY VALLEY WATER DISTRICT ACKNOWLEDGING THE REVIEW, RECEIPT AND ACCEPTANCE OF THE DISTRICT'S POLICY 5045: INVESTMENT OF DISTRICT FUNDS

WHEREAS, the Legislature of the State of California has declared that the deposit and investment of public funds by local officials and local agencies is an issue of statewide concern (California Government Code sections 53600.6 and 53630.1); and

WHEREAS, the legislative body of a local agency may invest surplus monies not required by the immediate necessities of the local agency in accordance with the provisions of California Government Code Sections 5920 et seq. and 53601 et seq.; and

WHEREAS, the General Manager of the Beaumont-Cherry Valley Water District shall annually prepare and submit a statement of investment policy and such policy shall be considered by the Board of Directors at a public meeting (California Government Code 53646(a)); and

WHEREAS, the District's investment policy was last reviewed and approved by Resolution 2022-42 on December 14, 2022; and

WHEREAS, the entirety of the Beaumont-Cherry Valley Water District Investment Policy attached hereto as Exhibit A is incorporated by reference,

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Beaumont-Cherry Valley Water District declares the Investment Policy attached as Exhibit A approved and adopted.

ADOPTED this 12 day of July, 2023 by the following vote:

AYES: Covington, Slawson, Williams, Ramirez, Hoffman
NOES:
ABSTAIN:
ABSENT:

ATTEST:

David Hoffman

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

POLICY TITLE: INVESTMENT OF DISTRICT FUNDS
POLICY NUMBER: 5045

5045.1 **Policy.** This investment policy ("Policy") is set forth by the Beaumont-Cherry Valley Water District ("District") for the following purposes:

1. To establish clear guidance and understanding for the District's Board of Directors ("Board"), management, designated employees, citizens and third parties of the objectives, policies and guidelines for the investment of the District's idle surplus funds; and

2. To establish a basis for evaluating investment results.

5045.2 **Scope.** This investment policy applies to all investment activities and financial assets of the District. The funds covered by this policy are accounted for and incorporated in the District's Annual Financial Report. The Deferred Compensation Plan is excluded because it is managed by a third-party administrator and invested in by individual plan participants. Proceeds of debt issuances shall be invested in securities permitted by the applicable bond documents. If the bond documents are silent as to the permitted investments, such proceeds will be invested in accordance with the general investment philosophy of the District as set forth in this Policy.

5045.3 **Prudent Investor Standard.** The standard of prudence to be used by the designated representative shall be the "prudent investor" standard and shall be applied in the context of managing an overall portfolio. Persons authorized to make investment decisions on behalf of the District are trustees and therefore fiduciaries subject to The **Prudent Investor Standard**, which states "When investing, reinvesting, purchasing, acquiring, exchanging, selling, and managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency."

5045.4 **Objectives.** As specified in California Government Code Section 53600.5, when Investing, reinvesting, purchasing, acquiring, exchanging, selling and managing public funds, the primary objectives, in priority order, of the District's investment activities and of this Policy shall be:

1. **Safety:** Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the District's overall portfolio. To attain this objective, the District will diversify its investments by investing funds among a variety of securities with independent returns.

2. **Liquidity:** The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated.

3. **Yield:** The investment portfolio shall be designed with the objective of attaining a market rate of return through budgetary and economic cycles, if it does not diminish the objectives of Safety and Liquidity.

5045.5 **Delegation of Authority.**

1. The authority of the District's Board to invest or reinvest funds of the District as permitted under Section 53600 et seq. of the California Government Code is delegated by Board resolution in conjunction with the annual investment policy review.

2. Management responsibility for the investment program is hereby delegated, with the General Manager's oversight, to the Director of Finance and Administration, who shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of their designee, and their procedures in the absence of the General Manager or their designee, or Director of Finance and Administration.

3. The Director of Finance and Administration shall establish procedures for the management of investment activities, including the activities of staff consistent with this policy.

4. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Director of Finance and Administration.

5. The Director of Finance and Administration may retain the services of an outside investment advisor or manager as approved by the Board to assist with the District's investment program.
   a. Qualified outside managers will be either SEC Registered Investment Advisors or Bank Money Managers. The investment advisor shall make investment decisions and transactions in strict accordance with State and Federal law, this Policy, and such other written instructions as are provided.
   b. The performance and service levels of such advisors and managers shall be reviewed annually.

5045.6 **Ethics and Conflicts of Interest.** Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution and management of the investment program, or which could impair their ability to make impartial decisions. Employees and investment officials shall disclose to the District's General Manager any material financial interest in the financial institutions that conduct business with the District.

5045.7 **Authorized Financial Dealers and Institutions.**

1. The Director of Finance and Administration will maintain a list of authorized broker/dealers and financial institutions that are approved for investment purposes.

2. Broker/dealers will be selected for credit worthiness and must be authorized to provide investment services in the State of California. These may include "primary" dealers or regional dealers that qualify under Securities & Exchange Commission Rule 15(C)3-I (uniform net capital rule).

3. No public deposit will be made by the broker/dealer except in a qualified public depository as established by the established state laws. Before a financial institution or broker/dealer is used, they are subject to investigation and approval by the Director of Finance and Administration or their designee, and must submit the following:
   a. Certification of having read and understood this investment policy resolution and agreeing to comply with the District's investment policy;
   b. Proof of Federal Investment Regulatory Authority certification;

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c. Proof of State of California registration;
d. Audited financial statements for the institution's three (3) most recent fiscal years;
e. References of other public-sector clients to which similar services are provided to.

4. If a third-party investment advisor is authorized to conduct investment transactions on the District's behalf, the investment advisor may use their own list of approved independent broker/dealers and financial institutions.

5. The investment advisor's approvod list must be made available to the District upon request.

5045.8 **Authorized and Suitable Investments.**

1. The District's investments are governed by the California Government Code.

2. Within the investments permitted by the Government Code, the District may seek to further restrict eligible investments.

3. In the event an apparent discrepancy is found between this Policy and the Government Code, the more restrictive parameters will take precedence.

4. A table of allowable investment instruments per California Government Code can be found in section 5045.19 of the Policy.
   a. **United States Treasury Issues.** United States Treasury notes, bonds, bills, or certificates of indebtedness, or those for which the full faith and credit of the United States are pledged for the payment of principal and interest. There is no limitation as to the percentage of the portfolio that may be invested in this category.
   b. **Federal Agency Obligations.** Federal agency or United States government-sponsored enterprise senior debt obligations, participations, mortgage-backed securities, or other instruments, including those issued by or fully guaranteed as to principal and interest by Federal agencies or United States government-sponsored enterprises. There is no limitation as to the percentage of the portfolio that may be invested in this category.
   c. **Municipal Debt.** 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. There is no limitation as to the percentage of the portfolio that may be invested in this category.
   d. **Medium-Term Notes.** All corporate and depository institution debt securities with a maximum remaining maturity of 5 years or less, issued by corporations organized and operating within the United States or by depository institutions licensed by the United States or any state and operating within the United States. Purchases are limited to notes eligible for investment under this provision and shall be rated in a rating category of "A" or its equivalent or better by a Nationally Recognized Statistical Rating Organization ("NRSRO").. A maximum of 30 percent of the portfolio may be invested in this category.

e. **Negotiable Certificates of Deposit.** Negotiable certificates of deposit (NCDs) issued by a nationally or state-chartered bank, a savings association or a federal association, a state or federal credit union, or by a federally licensed or state-licensed branch of a foreign bank. In combination with placement service CDs, a maximum of 30 percent of the portfolio may be invested in this category.

f. **Placement Service Certificates of Deposit.** Certificates of deposit placed through a deposit placement service shall meet the requirements under Government Code Section 53601.8. The full amount of the principal and the interest that may be accrued during the maximum term of each certificate of deposit shall at all times be insured by federal deposit insurance. In combination with negotiable certificates of deposit, a maximum of 50 percent of the portfolio may be invested in this category.

g. **Bank Deposits.** FDIC insured or fully collateralized bank deposits, including, but not limited to, demand deposit accounts, savings accounts, market rate accounts, and time deposits. Bank deposits are required to be collateralized as specified under Government Code Section 53630 et. seq. The Director of Finance and Administration, at their discretion, may waive the collateralization requirements for any portion that is covered by federal deposit insurance.

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h. **Commercial Paper.** Commercial paper of "prime" quality of the highest ranking or of the highest letter and number rating as provided for by a NRSRO. The entity that issues the commercial paper shall meet all of the following conditions: (i) is organized and operating in the United States as a general corporation, (ii) has total assets in excess of five hundred million dollars ($500,000,000), and (iii) has debt other than commercial paper, if any, that is rated in a rating category of "A" or its equivalent or better , by a NRSRO.

1. Eligible commercial paper shall have a maximum maturity of 270 days or less and not represent more than 10 percent of the outstanding paper of an issuing corporation. A maximum of 25 percent of the portfolio may be invested in this category.

i. **Bankers' Acceptances.** Bankers' acceptances, otherwise known as bills of exchange or time drafts that are drawn on and accepted by a commercial bank. Purchases are limited to bankers' acceptances issued by domestic or foreign banks, which are eligible for purchase by the Federal Reserve System.

2. Purchases of bankers' acceptances may not exceed 180 days maturity. Eligible bankers' acceptances are restricted to issuing financial institutions with a short-term debt rating of at least "A-1", or its equivalent, by a NRSRO.
3. No more than 30 percent of the District's money may be in bankers' acceptances of any one commercial bank, while a maximum of 40 percent of the portfolio may be invested in this category.

j. **State of California Local Agency Investment Fund (LAIF).** There is no limitation as to the percentage of the portfolio that may be invested in this category. However, the amount invested may not exceed the current maximum allowed by LAIF.

k. **Local Government Investment Pools (LGIP).** Shares of beneficial interest issued by a joint powers authority organized pursuant to Government Code Section 6509.7.
To be eligible for purchase, the pool shall meet all of the following conditions:

4. must meet the requirements of California Government Code Section 53601(p),
5. the pool must seek to maintain a stable Net Asset Value ("NAV"), and
6. the pool must be rated at least "AAm", or its equivalent, by a NRSRO.

4. There is no limitation as to the percentage of the portfolio that may be invested in this category. However, the amount invested may not exceed the current maximum allowed by the pool.

l. **Money Market Funds.** Shares of beneficial interest issued by diversified management companies that are money market funds registered with the Securities and Exchange Commission.

7. The company shall have met either of the following criteria: (A) attained the highest ranking or the highest letter and numerical rating provided by not less than two NRSROs and (B) retained an investment adviser registered or exempt from registration with the Securities and Exchange Commission with not less than five years of experience managing money market mutual funds with assets under management in excess of five hundred million dollars ($500,000,000).
8. A maximum of 20 percent of the portfolio may be invested in this category.

m. **Pass-Through Securities.** 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 with a final maturity not exceeding five years from the date of trade settlement. The securities are rated in a rating category of "AA" or its equivalent or higher by a NRSRO. The aggregate investment in mortgage-backed and asset-backed securities described in this section shall not exceed 20% of the portfolio with no more than 5% held in any one issuer that is not a US government agency.

n. **Supranational Obligations.** Medium United States dollar denominated senior unsecured unsubordinated obligations issued or unconditionally guaranteed by the International Bank for Reconstruction and Development, International Finance Corporation, or Inter-American Development Bank, with a maximum remaining maturity of five years or less, and eligible for purchase and sale within the United States. Investments under this subdivision shall be rated in a rating category of "AA" or its equivalent or higher by a NRSRO and shall not exceed 30% of the portfolio with no more than 10% invested in any one issuer.

o. **Repurchase Agreements.** Repurchase agreements are to be used as short-term investments not to exceed 1 year. Repurchase agreements shall only be made only with counterparties that are a nationally or state-chartered bank that has or has had a significant banking relationship with the District.

1. The District shall have a properly executed master repurchase agreement with each counterparty for which it enters into an agreement for repurchase agreements.
2. Collateral of at least 102 percent of market value of principal and accrued interest is required.
3. For any repurchase agreement with a term of more than one day, the value of the underlying securities must be reviewed on an on-going basis according to market conditions.
4. Market value must be calculated each time there is a substitution of collateral.
5. Collateral is limited to obligations of the United States government and its agencies.
6. Collateral must be delivered to the District's custodian bank or handled under a properly executed master repurchase agreement.
7. The District, or its trustee, shall have a perfected first security interest in all collateral.
8. A maximum of 10 percent of the portfolio may be invested in this category.

5045.9 **Prohibited Investments.**

1. Section 53601.6 of the Government Code lists the investments that are prohibited.

2. Prohibited investments shall include, but are not limited to:
   a. equity securities
   b. inverse floaters
   c. range notes
   d. interest-only strips that are derived from a pool of mortgages
   e. any investment that could result in zero interest earned if held to maturity.
   f. Under a provision sunsetting on January 1, 2026, securities backed by the U.S. Government that could result in a zero- or negative-interest accrual if held to maturity are permitted.
   ~~f.~~g. securities with a forward settlement date exceeding 45 days from the time of the investment is prohibited.

3. The purchase of any investment permitted by the Government Code, but not listed as an authorized investment in section 5045.8 of this Policy is prohibited without the prior approval of the Board.

5045.10 **Review of Investment Portfolio.** The securities held by the District must comply with Section 5045.8 Authorized and Suitable Investments at the time of purchase. Because some securities may not comply with Section 5045.8 Authorized and Suitable Investments subsequent to the date of purchase, the Director of Finance and Administration or their designee shall at least annually review the portfolio to identify those securities that do not comply. The Director of Finance and Administration or their designee shall establish procedures to report to the Board, should one exist, major and critical incidences of noncompliance identified through the review of the portfolio.

5045.11 **Investment Pools/Mutual Funds Due Diligence.** A thorough investigation of the pool/fund is required prior to investing, and on a continual basis. There shall be a questionnaire developed which will answer the following general questions:

1. A description of eligible investment securities, and a written statement of investment policy and objectives.

2. A description of interest calculations and how it is distributed, and how gains and losses are treated.

3. A description of how the securities are safeguarded (including the settlement processes), and how often the securities are priced, and the program audited.

4. A description of who may invest in the program, how often, what size deposit and withdrawal are allowed.

5. A schedule for receiving statements and portfolio listings.

6. Are reserves, retained earnings, etc. utilized by the pool/fund?

7. A fee schedule, and when and how is it assessed.

8. Is the pool/fund eligible for bond proceeds and/or will it accept such proceeds?

Commented [AS1]: SB 1489, effective 01/01/2023. 53601 was amended to prohibit the purchase of a security with a forward settlement date exceeding 45 days from the time of investment

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5045.12 **Collateralization.** Collateralization will be required on two types of investments: certificates of deposit and repurchase (and reverse repurchase) agreements. In order to anticipate market changes and provide a level of security for all funds, the collateralization level will be 110% of market value for Certificate of Deposits and 102% for reverse repurchase agreements of principal and accrued interest.

1. The District chooses to limit collateral to the following: U.S. Treasuries and Federal Agency Obligations.

2. Collateral will always be held by an independent third party with whom the entity has a current custodial agreement. A clearly marked evidence of ownership (safekeeping receipt) must be supplied to the entity and retained. The right of collateral substitution is granted.

5045.13 **Safekeeping and Custody.** All security transactions, including collateral for repurchase agreements, and reverse repurchase agreements entered into by the (Local Agency) shall be conducted on a delivery-versus-payment (DVP) basis. Securities will be held by a third-party custodian designated by the Treasurer and evidenced by safekeeping receipts.

5045.14 **Diversification and Maximum Maturities.** It is the policy of the District to diversify its investment portfolio. Assets shall be diversified to eliminate the risk of loss resulting from over-concentration of assets in a specific maturity, a specific issuer, or a specific class of securities. Diversification strategies shall be determined and revised periodically. Adequate diversification shall be applied to the individual issuers of debt, both within each class of investments and collectively. Except for U.S. Treasuries, Federal Agency securities, LGIPs, and LAIF, the District's investment in any one issuer is limited to 5 percent of the District's surplus funds.

To the extent possible, the District will attempt to match its investments with anticipated cash flow requirements. The maximum maturity of individual investments shall not exceed the limits set forth in Section 5045.8. Where no maturity limit is stated, no investment shall exceed a maturity of five years from the ~~date of purchase~~settlement date unless the Board has granted express authority to make that investment either specifically or as a part of an investment program approved by the Board no less than three months prior to the investment. With respect to maximum maturities, this Policy authorizes investing reserve funds beyond five years if the maturity of such investments is made to coincide as nearly as practicable with the expected use of the funds.

Commented [AS2]: SB 1489, effective 01/01/2023. Maturity date is now explicitly measured from settlement date rather than time of purchase.

5045.15 **Internal Controls.** The Director of Finance and Administration shall establish a system of internal controls designed to prevent losses due to fraud, employee error, misrepresentation by third parties, unanticipated market changes, and/or imprudent actions by employees of the District. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that 1) the cost of a control should not exceed the benefits likely to be derived and 2) the valuation of costs and benefits requires estimates and judgments by management. Compliance with this Policy and internal controls shall be reviewed annually by the District's independent, external auditors.

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5045.16 **Performance Standards.** The investment performance of the District's operating portfolio shall be evaluated and compared to an appropriate benchmark in order to assess the success of the investment program relative to the District's Safety, Liquidity and Yield objectives. This review will be conducted annually with the Board's Finance Committee.

Adopted by Resolution 223-XX, Date

5045.17 **Investment Reporting.**

1. **Monthly**. The Director of Finance and Administration shall prepare a monthly investment report for review and approval by the Board, including a management summary that provides an analysis of the status of the current investment portfolio and transactions made over the last month. This management summary will be prepared in a manner which will allow the Board to ascertain whether investment activities during the reporting period have conformed to the investment policy. The report will include the following.
    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 in accordance with GASB requirements;
    c. Average weighted yield to maturity of 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).

2. **Quarterly.** On a quarterly basis within 45 days after the end of the quarter, the Director of Finance and Administration shall report the total rate of return on each of the District's portfolios to the Board.

3. **Annually**. On an annual basis, the Director of Finance and Administration shall present the Investment Policy, together with any proposed amendments, to the Board for its consideration.

4. As specified in CGC 53646(e), if funds are placed in LAIF, FDIC insured accounts and/or in an LGIP, the foregoing report elements may be replaced by copies of the latest statements from such institutions.
    a. The report must also include a certification that
        1. all investment actions executed since the last report have been made in full compliance with the Investment Policy and,
        2. the Beaumont Cherry Valley Water District will meet its expenditure obligations for the next six months as required by CGC 53646(b)(2) and (3) respectively.
        3. The Director of Finance and Administration shall maintain a complete and timely record of all investment transactions.

5045.18 **Policy Adoption and Review.** This Policy shall be adopted by resolution of the Board. Moreover, the Policy shall be reviewed on an annual basis and modifications, if any, must be approved by the Board by resolution.

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Commented [AS3]: SB 1489, effective 01/01/2023 Extended the amount of time quarterly reports can be submitted to the Governing Body from 30 days to 45 days

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Adopted by Resolution 223-XX, Date

5045.19 **Allowable Instruments per California Government Code.**

ALLOWABLE INVESTMENT INSTRUMENTS PER STATE GOVERNMENT CODE (AS OF JANUARY 1, 20232)[A] APPLICABLE TO ALL LOCAL AGENCIES[B]			
Investment Type	**Maximum Maturity[C]**	**Maximum Specified % of Portfolio[D]**	**Minimum Quality Requirements**
Local Agency Bonds	5 years	None	None
US Treasury Obligations:	5 years	None	None
State Obligations – CA and others	5 years	None	None
CA Local Agency Obligations	5 years	None	None
US Agency Obligations	5 years	None	None
Bankers Acceptances	180 days	40%[E]	None
Commercial Paper – Non-Pooled Funds[F] (under $100,000,000 of investments)	270 days or less	25% of the District's money[G]	Highest letter and number rating by an NRSRO[H]
Commercial Paper – Non-Pooled Funds (min. $100,000,000 of investments)	270 days or less	40% of the District's money[G]	Highest letter and number rating by an NRSRO[H]
Commercial Paper – Pooled Funds[I]	270 days or less	40% of the District's money[G]	Highest letter and number rating by an NRSRO[H]
Negotiable Certificates of Deposit	5 years	30%[J]	None
Non-negotiable Certificates of Deposit	5 years	None	None
Placement Service Deposits	5 years	50%[K]	None
Placement Service Certificates of Deposit	5 years	50%[K]	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements and Securities Lending Agreements	92 days[L]	20% of the base value of the portfolio	None[M]
Medium-Term Notes[N]	5 years or less	30%	"A" rating category or its equivalent or better
Mutual Funds and Money Market Mutual Funds	N/A	20%[O]	Multiple[P,Q]
Collateralized Bank Deposits[R]	5 years	None	None
Mortgage Pass-Through and Asset-Backed Securities	5 years or less	20%	"AA" rating category or its equivalent or better[R]
County Pooled Investment Funds	N/A	None	None
Joint Powers Authority Pool	N/A	None	Multiple[S]
Local Agency Investment Fund (LAIF)	N/A	None	None
Voluntary Investment Program Fund[T]	N/A	None	None
Supranational Obligations[U]	5 years or less	30%	"AA" rating category or its equivalent or better
Public Bank Obligations	5 years	None	None

(Source: *Local Agency Investment Guidelines: Update for- 20223 published by the California Debt and Investment Advisory Commission (CDIAC).)*

Adopted by Resolution 223-XX, Date

Notes to Authorized and Suitable Investments Table

A. Sources: Sections 16340, 16429.1, 27133, 53601, 53601.6, 53601.8, 53630 et seq., 53635, 53635.8, and 57603.

B. Municipal Utilities Districts have the authority under the Public Utilities Code Section 12871 to invest in certain securities not addressed here.

C. Section 53601 provides that the maximum term of any investment authorized under this section, unless otherwise stated, is five years from the settlement date. However, the legislative body may grant express authority to make investments either specifically or as a part of an investment program approved by the legislative body that exceeds this five year remaining maturity limit. Such approval must be issued no less than three months prior to the purchase of any security exceeding the five year maturity limit.

D. Percentages apply to all portfolio investments regardless of source of funds. For instance, cash from a reverse repurchase agreement would be subject to the restrictions.

E. No more than 30 percent of the agency's money may be in bankers' acceptances of any one commercial bank.

F. Includes agencies defined as a city, a district, or other local agency that do not pool money in deposits or investment with other local agencies, other than local agencies that have the same governing body

G. Local agencies, other than counties or a city and county, may purchase no more than 10 percent of the outstanding commercial paper and medium-term notes of any single issuer.

H. Issuing corporation must be organized and operating within the U.S., have assets in excess of $500 million, and debt other than commercial paper must be in a rating category of "A" or its equivalent or higher by a nationally recognized statistical rating organization, or the issuing corporation must be organized within the U.S. as a special purpose corporation, trust, or LLC, have program wide credit enhancements, and have commercial paper that is rated "A-1" or higher, or the equivalent, by a nationally recognized statistical rating agency.

I. Includes agencies defined as a county, a city and county, or other local agency that pools money in deposits or investments with other local agencies, including local agencies that have the same governing body. Local agencies that pool exclusively with other local agencies that have the same governing body must adhere to the limits set forth in Section 53601(h)(2)(C).

J. No more than 30 percent of the agency's money may be in negotiable certificates of deposit that are authorized under Section 53601(i).

K. Effective January 1, 2020, no more than 50 percent of the agency's money may be invested in deposits, including certificates of deposit, through a placement service as authorized under 53601.8 (excludes negotiable certificates of deposit authorized under Section 53601(i)). On January 1, 2026, the maximum percentage of the portfolio reverts back to 30 percent. Investments made pursuant to 53635.8 remain subject to a maximum of 30 percent of the portfolio.

L. Reverse repurchase agreements or securities lending agreements may exceed the 92-day term if the agreement includes a written codicil guaranteeing a minimum earning or spread for the entire period between the sale of a security using a reverse repurchase agreement or securities lending agreement and the final maturity dates of the same security.

M. Reverse repurchase agreements must be made with primary dealers of the Federal Reserve Bank of New York or with a nationally or state chartered bank that has a significant relationship with the local agency. The local agency must have held the securities used for the agreements for at least 30 days.

N. "Medium-term notes" are defined in Section 53601 as "all corporate and depository institution debt securities with a maximum remaining maturity of five years or less, issued by corporations organized and operating within the United States or by depository institutions licensed by the United States or any state and operating within the United States."

O. No more than 10 percent invested in any one mutual fund. This limitation does not apply to money market mutual funds.

P. A mutual fund must receive the highest ranking by not less than two nationally recognized rating agencies or the fund must retain an investment advisor who is registered with the SEC (or exempt from registration), has assets under management in excess of $500 million, and has at least five years' experience investing in instruments authorized by Sections 53601 and 53635.

Adopted by Resolution 223-XX, Date

Q. A money market mutual fund must receive the highest ranking by not less than two nationally recognized statistical rating organizations or retain an investment advisor registered with the SEC or exempt from registration and who has not less than five years' experience investing in money market instruments with assets under management in excess of $500 million.

R. Investments in notes, bonds, or other obligations under Section 53601(n) require that collateral be placed into the custody of a trust company or the trust department of a bank that is not affiliated with the issuer of the secured obligation, among other specific collateral requirements.

S. A joint powers authority pool must retain an investment advisor who is registered with the SEC (or exempt from registration), has assets under management in excess of $500 million, and has at least five years' experience investing in instruments authorized by Section 53601, subdivisions (a) to (o).

T. Local entities can deposit between $200 million and $10 billion into the Voluntary Investment Program Fund, upon approval by their governing bodies. Deposits in the fund will be invested in the Pooled Money Investment Account.

U. Only those obligations issued or unconditionally guaranteed by the International Bank for Reconstruction and Development (IBRD), International Finance Corporation (IFC), and Inter-American Development Bank (IADB), with a maximum remaining maturity of five years or less..

5045.20 **Glossary of Terms.**

1. **Agency Securities:** Securities issued by a U.S. government-sponsored entity (GSE) and federally related institutions. Examples of a GSE include: Federal Farm Credit Bank System (FFCB), Federal Home Loan Bank (FHLB), Federal Home Loan Mortgage Company (FHLMC-Freddie Mac), Federal National Mortgage Association (FNMA-Fannie Mae), and Student Loan Marketing Association (SLMA-Sallie Mae).

2. **Asked:** The price at which securities are offered.

3 **Bankers' Acceptance (BA):** A draft, bill, or exchange accepted by a bank or trust company. The accepting institution guarantees payment of the bill, as well as the issuer.

4. **Benchmark:** A comparative base for measuring the performance or risk tolerance of the investment portfolio. A benchmark should represent a close correlation to the level of risk and the average duration of the portfolio's investments.

5. **Bid:** The price offered by a buyer of securities.

6. **Broker:** A broker brings buyers and sellers together for a commission.

7. **Callable Security:** A security that is redeemable by the issuer before the scheduled maturity. Bonds are usually called when the interest rates fall so significantly that the issuer can save money by floating new bonds at lower rates.

8. **Certificate of Deposit (CD):** A time deposit with a specific maturity evidenced by a Certificate. Large-denomination CD's are typically negotiable.

9. **Collateral:** Securities, evidence of deposit or other property, which a borrower pledges to secure repayment of a loan. Also refers to securities pledged by a bank to secure deposits of public monies.

10. **Annual Financial Report:** The official annual report of the Beaumont-Cherry Valley Water District. It includes financial statements prepared in conformity with GAAP. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions and extensive introductory material.

11. **Coupon:**
    a. The annual rate of interest that a bond's issuer promises to pay the bondholder on the bond's face value.
    b. A certificate attached to a bond evidencing interest due on a payment date.

12. **Dealer:** A dealer, as opposed to a broker, acts as a principal in all transactions, buying and selling for their own account.

13. **Debenture:** A bond secured only by the general credit of the issuer.

14. **Delivery versus Payment (DVP):** The delivery of securities with an exchange of money for the securities.

15. **Derivatives:**
    a. Financial instruments whose return profile is linked to, or derived from, the movement of one or more underlying index or security, and may include a leveraging factor, or
    b. financial contracts based upon notional amounts whose value is derived from an underlying index or security (interest rates, foreign exchange rates, equities, or commodities).

16. **Discount:** The difference between the cost price of a security and its maturity when quoted at lower than face value. A security selling below original offering price shortly after sale also is considered to be at a discount.

17. **Diversification:** Dividing investment funds among a variety of securities offering independent returns with the goal of spreading risk throughout the portfolio holdings.

18. **Duration:** A measure of the sensitivity of the price (the value of principal) of a fixed-income investment to a change in interest rates. Duration is expressed as a number of years. Rising interest rates mean falling bond prices, while declining interest rates mean rising bond prices.

19. **Federal Deposit Insurance Corporation (FDIC):** A federal agency that insures bank deposits.

20. **Liquidity:** A liquid asset is one that can be converted easily and rapidly into cash without a substantial loss of value.

21. **Local Agency Investment Fund (LAIF):** A voluntary program created by state statute as an investment alternative for California's local governments and Special Districts under the administration of the California State Treasurer's Office. All securities are purchased under the authority of the Government Code Section 16430 and 16480.4.

22. **Local Government Investment Pool (LGIP):** A state or local government pool offered to public entities for the investment of public funds.

23. **Market Value:** The price at which a security is trading and could presumably be purchased or sold.

24. **Master Repurchase Agreement:** A written contract covering all future transactions between the parties that establishes each party's rights in the transactions. A master agreement will often specify, among other things, the right of the buyer-lender to liquidate the underlying securities in the event of default by the seller borrower.

25. **Maturity:** The date upon which the principal or stated value of an investment becomes due and payable. The investment's term or remaining maturity is measured from the settlement date to final maturity.

26. **Money Market:** The market in which short-term debt instruments (bills, commercial paper, bankers' acceptances, etc.) are issued and traded.

27. **Nationally Recognized Statistical Ratings Organization (NRSRO):** A credit rating agency that provides credit ratings that are used by the U.S. government and investors as benchmarks. Examples include Moody's, Standard & Poor's, and Fitch Ratings.

28. **Offer:** The price asked by a seller of securities.

29. **Open Market Operations:** Purchases and sales of government and certain other securities in the open market by the New York Federal Reserve Bank as directed by the FOMC in order to influence the volume of money and credit in the economy. Purchases inject reserves into the bank system and stimulate growth of money and credit; sales have the opposite effect. Open market operations are the Federal Reserve's most important and most flexible monetary policy tool.

30. **Portfolio:** Collection of securities held by an investor.

31. **Primary Dealer:** A group of government securities dealers who submit daily reports of market activity and positions and monthly financial statements to the Federal Reserve Bank of New York and are subject to its informal oversight. Primary dealers include Securities and Exchange Commission (SEC)-registered securities broker-dealers, banks, and a few unregulated firms.

32. **Prudent Investor Standard:** An investment standard to be followed by those authorized to make investment decisions on behalf of a local agency. Those authorized shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of that agency.

33. **Qualified Public Depositories:** A financial institution which does not claim exemption from the payment of any sales or compensating use or ad valorem taxes under the laws of this state, which has segregated for the benefit of the commission eligible collateral having a value of not less than its maximum liability and which has been approved by the Public Deposit Protection Commission to hold public deposits.

34. **Rate of Return:** The yield obtainable on a security based on its purchase price or its current market price. This may be the amortized yield to maturity on a bond the current income return.

35. **Repurchase Agreement (REPO):** A holder of securities sells these securities to an investor with an agreement to repurchase them at a fixed price on a fixed date. The security "buyer" in effect lends

Commented [AS4]: SB 1489, effective 01/01/2023. Maturity date is now explicitly measured from settlement date rather than time of purchase.

the "seller" money for the period of the agreement, and the terms of the agreement are structured to compensate them for this.

36. **Reverse Repurchase Agreement (Reverse REPO):** A reverse-repurchase agreement (reverse repo) involves an investor borrowing cash from a financial institution in exchange for securities. The investor agrees to repurchase the securities at a specified date for the same cash value plus an agreed upon interest rate. Although the transaction is similar to a repo, the purpose of entering into a reverse repo is quite different. While a repo is a straightforward investment of public funds, the reverse repo is a borrowing.

37. **Safekeeping:** A service to customers rendered by banks for a fee whereby securities and valuables of all types and descriptions are held in the bank's vaults for protection.

38. **Secondary Market:** A market made for the purchase and sale of outstanding issues following the initial distribution.

39. **Securities & Exchange Commission:** Agency created by Congress to protect investors in securities transactions by administering securities legislation.

40. **Treasury Bills:** A non-interest bearing discount security issued by the U.S. Treasury to finance the national debt. Most bills are issued to mature in three months, six months, or one year.

41. **Treasury Bonds:** Long-term coupon-bearing U.S. Treasury securities issued as direct obligations of the U.S. Government and having initial maturities of more than 10 years.

42. **Treasury Notes:** Medium-term coupon-bearing U.S. Treasury securities issued as direct obligations of the U.S. Government and having initial maturities from two to 10 years.

43. **Yield:** The rate of annual income return on an investment, expressed as a percentage.

RESOLUTION 2023-__

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE BEAUMONT-CHERRY VALLEY WATER DISTRICT ACKNOWLEDGING THE REVIEW, RECEIPT AND ACCEPTANCE OF THE DISTRICT'S INVESTMENT POLICY

WHEREAS, the Legislature of the State of California has declared that the deposit and investment of public funds by local officials and local agencies is an issue of statewide concern (California Government Code sections 53600.6 and 53630.1); and

WHEREAS, the legislative body of a local agency may invest surplus monies not required by the immediate necessities of the local agency in accordance with the provisions of California Government Code Sections 5920 et seq. and 53601 et seq.; and

WHEREAS, the General Manager of the Beaumont-Cherry Valley Water District shall annually prepare and submit a statement of investment policy and such policy shall be considered by the Board of Directors at a public meeting (California Government Code 53646(a)); and

WHEREAS, the District's investment policy was last reviewed and approved by Resolution 2023-20 on July 12, 2023; and

WHEREAS, the entirety of the Beaumont-Cherry Valley Water District Investment Policy attached hereto as Exhibit A is incorporated by reference,

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Beaumont-Cherry Valley Water District declares the Investment Policy attached as Exhibit A approved and adopted.

ADOPTED this _____ day of _____, 2023 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

POLICY TITLE: INVESTMENT OF DISTRICT FUNDS
POLICY NUMBER: 5045

5045.1 Policy. This investment policy ("Policy") is set forth by the Beaumont-Cherry Valley Water District ("District") for the following purposes:

1. To establish clear guidance and understanding for the District's Board of Directors ("Board"), management, designated employees, citizens and third parties of the objectives, policies and guidelines for the investment of the District's idle surplus funds; and

2. To establish a basis for evaluating investment results.

5045.2 Scope. This investment policy applies to all investment activities and financial assets of the District, as set forth in the State Government Code, *Sections 53600 et seq*. The funds covered by this policy are accounted for and incorporated in the District's Annual Comprehensive Financial Report. The Deferred Compensation Plan is excluded because it is managed by a third-party administrator and invested in by individual plan participants. Proceeds of debt issuances shall be invested in securities permitted by the applicable bond documents. If the bond documents are silent as to the permitted investments, such proceeds will be invested in accordance with the general investment philosophy of the District as set forth in this Policy.

5045.3 Prudent Investor Standard. The standard of prudence to be used by the designated representative shall be the "prudent investor" standard and shall be applied in the context of managing an overall portfolio. Persons authorized to make investment decisions on behalf of the District are trustees and therefore fiduciaries subject to The Prudent Investor Standard, which states "When investing, reinvesting, purchasing, acquiring, exchanging, selling, and managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency."

5045.4 Objectives. As specified in California Government Code Section 53600.5, when investing, reinvesting, purchasing, acquiring, exchanging, selling and managing public funds, the primary objectives, in priority order, of the District's investment activities and of this Policy shall be:

1. Safety: Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the District's overall portfolio. To attain this objective, the District will diversify its investments by investing funds among a variety of securities with independent returns.

2. Liquidity: The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated.

3. Yield: The investment portfolio shall be designed with the objective of attaining a market rate of return through budgetary and economic cycles, if it does not diminish the objectives of Safety and Liquidity.

5045.5 Delegation of Authority.

1. The authority of the District's Board to invest or reinvest funds of the District as permitted under Section 53600 et seq. of the California Government Code is delegated by Board resolution in conjunction with the annual investment policy review.

2. Management responsibility for the investment program is hereby delegated, with the General Manager's oversight, to the Assistant Director of Finance and Administration, who shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of their designee, and their procedures in the absence of the General Manager or their designee, or Assistant Director of Finance and Administration.

3. The Assistant Director of Finance and Administration shall establish procedures for the management of investment activities, including the activities of staff consistent with this policy.

4. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Assistant Director of Finance and Administration.

5. The Assistant Director of Finance and Administration may retain the services of an outside investment advisor or manager as approved by the Board to assist with the District's investment program.
    a. Qualified outside managers will be either SEC Registered Investment Advisors or Bank Money Managers. The investment advisor shall make investment decisions and transactions in strict accordance with State and Federal law, this Policy, and such other written instructions as are provided.
    b. The performance and service levels of such advisors and managers shall be reviewed annually.

5045.6 Ethics and Conflicts of Interest. Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution and management of the investment program, or which could impair their ability to make impartial decisions. Employees and investment officials shall disclose to the District's General Manager any material financial interest in the financial institutions that conduct business with the District.

All participants in the investment process are required to comply with terms of the Political Reform Act, Fair Political Practices Commission Regulations promulgated thereunder (2 C.C.R. §§ 18110 through 18998), the District's Conflict of Interest Policy, including, without limitation, filing of Form 700, notification and recusal obligations, and Government Code section 1090 prohibitions.

5045.7 Authorized Financial Dealers and Institutions.

1. The Assistant Director of Finance and Administration will maintain a list of authorized broker/dealers and financial institutions that are approved for investment purposes.

2. Broker/dealers will be selected for credit worthiness and must be authorized to provide investment services in the State of California. These may include "primary" dealers or regional dealers that qualify under Securities & Exchange Commission Rule 15(C)3-l (uniform net capital rule). The Assistant Director of Finance and Administration will conduct an annual review of the financial condition and registrations of such qualified bidders.

3. No public deposit will be made by the broker/dealer except in a qualified public depository as established by the established state laws. Before a financial institution or broker/dealer is used, they are subject to investigation and approval by the Assistant Director of Finance and Administration or their designee, and must submit the following:
    a. Certification of having read and understood this investment policy resolution and agreeing to comply with the District's investment policy;
    b. Proof of Federal Investment Regulatory Authority certification;
    c. Proof of State of California registration;
    d. Audited financial statements for the institution's three (3) most recent fiscal years;
    e. References of other public-sector clients to which similar services are provided to.

4. If a third-party investment advisor is authorized to conduct investment transactions on the District's behalf, the investment advisor may use their own list of approved independent broker/dealers and financial institutions.

5. The investment advisor's approved list must be made available to the District upon request.

5045.8 Authorized and Suitable Investments.

1. The District's investments are governed by the California Government Code.

2. Within the investments permitted by the Government Code, the District may seek to further restrict eligible investments.

3. In the event an apparent discrepancy is found between this Policy and the Government Code, the more restrictive parameters will take precedence.

4. A table of allowable investment instruments per California Government Code can be found in section 5045.19 of the Policy.
    a. United States Treasury Issues. United States Treasury notes, bonds, bills, or certificates of indebtedness, or those for which the full faith and credit of the United States are pledged for the payment of principal and interest. There is no limitation as to the percentage of the portfolio that may be invested in this category.
    b. Federal Agency Obligations. Federal agency or United States government-sponsored enterprise senior debt obligations, participations, mortgage-backed securities, or other instruments, including those issued by or fully guaranteed as to principal and interest by Federal agencies or United States government-sponsored enterprises. There is no limitation as to the percentage of the portfolio that may be invested in this category.
    c. Municipal Debt. 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. There is no limitation as to the percentage of the portfolio that may be invested in this category.

d. Medium-Term Notes. All corporate and depository institution debt securities with a maximum maturity of 5 years or less, issued by corporations organized and operating within the United States or by depository institutions licensed by the United States or any state and operating within the United States. Purchases are limited to notes eligible for investment under this provision and shall be rated in a rating category of "A" or its equivalent or better by a Nationally Recognized Statistical Rating Organization ("NRSRO"). A maximum of 30 percent of the portfolio may be invested in this category.

e. Negotiable Certificates of Deposit. Negotiable certificates of deposit (NCDs) issued by a nationally or state-chartered bank, a savings association or a federal association, a state or federal credit union, or by a federally licensed or state-licensed branch of a foreign bank. In combination with placement service CDs, a maximum of 30 percent of the portfolio may be invested in this category.

f. Placement Service Deposits and Certificates of Deposit. Deposits and certificates of deposit placed through a deposit placement service shall meet the requirements under Government Code Section 53601.8. The full amount of the principal and the interest that may be accrued during the maximum term of each certificate of deposit shall at all times be insured by federal deposit insurance. In combination with negotiable certificates of deposit, a maximum of 50 percent of the portfolio may be invested in this category.

g. Bank Deposits. FDIC insured or fully collateralized bank deposits, including, but not limited to, demand deposit accounts, savings accounts, market rate accounts, and time deposits. Bank deposits are required to be collateralized as specified under Government Code Section 53630 et. seq. The Assistant Director of Finance and Administration, at their discretion, may waive the collateralization requirements for any portion that is covered by federal deposit insurance.

h. Commercial Paper. Commercial paper of "prime" quality of the highest ranking or of the highest letter and number rating as provided for by a NRSRO. The entity that issues the commercial paper shall meet all of the following conditions: (i) is organized and operating in the United States as a general corporation, (ii) has total assets in excess of five hundred million dollars ($500,000,000), and (iii) has debt other than commercial paper, if any, that is rated in a rating category of "A" or its equivalent or better , by a NRSRO.

    1. Eligible commercial paper shall have a maximum maturity of 270 days or less and not represent more than 10 percent of the outstanding paper of an issuing corporation. A maximum of 25 percent of the portfolio may be invested in this category.

i. Bankers' Acceptances. Bankers' acceptances, otherwise known as bills of exchange or time drafts that are drawn on and accepted by a commercial bank. Purchases are limited to bankers' acceptances issued by domestic or foreign banks, which are eligible for purchase by the Federal Reserve System.

    1. Purchases of bankers' acceptances may not exceed 180 days maturity. Eligible bankers' acceptances are restricted to issuing financial institutions with a short-term debt rating of at least "A-1", or its equivalent, by a NRSRO.
    2. No more than 30 percent of the District's money may be in bankers' acceptances of any one commercial bank, while a maximum of 40 percent of the portfolio may be invested in this category.

j. State of California Local Agency Investment Fund (LAIF). There is no limitation as to the percentage of the portfolio that may be invested in this category. However, the amount invested may not exceed the current maximum allowed by LAIF.

k. Local Government Investment Pools (LGIP). Shares of beneficial interest issued by a joint powers authority organized pursuant to Government Code Section 6509.7.

To be eligible for purchase, the pool shall meet all of the following conditions:

1. must meet the requirements of California Government Code Section 53601(p),
2. the pool must seek to maintain a stable Net Asset Value ("NAV"), and
3. the pool must be rated at least "AAm", or its equivalent, by a NRSRO.
4. There is no limitation as to the percentage of the portfolio that may be invested in this category. However, the amount invested may not exceed the current maximum allowed by the pool.

l. Money Market Funds. Shares of beneficial interest issued by diversified management companies that are money market funds registered with the Securities and Exchange Commission.

1. The company shall have met either of the following criteria: (A) attained the highest ranking or the highest letter and numerical rating provided by not less than two NRSROs and (B) retained an investment adviser registered or exempt from registration with the Securities and Exchange Commission with not less than five years of experience managing money market mutual funds with assets under management in excess of five hundred million dollars ($500,000,000).
2. A maximum of 20 percent of the portfolio may be invested in this category.
3. Use of money market funds are restricted to government money market funds.

m. Pass-Through Securities. Asset-Backed, Mortgage-Backed, Mortgage Pass-Through Securities, and Collateralized Mortgage Obligations limited to mortgage-backed pass-through securities for issuers not defined in Sections (a) and (b) of Authorized and Suitable Investments shall be limited to a final maturity not exceeding five years from the date of trade settlement. The securities are rated in a rating category of “AA” or its equivalent or higher by a NRSRO. The aggregate investment in mortgage-backed and asset-backed securities described in this section shall not exceed 20% of the portfolio with no more than 5% invested in any single Asset-Backed or Commercial Mortgage security issuer. that is not a US government agency.

n. Supranational Obligations. Medium United States dollar denominated senior unsecured unsubordinated obligations issued or unconditionally guaranteed by the International Bank for Reconstruction and Development, International Finance Corporation, or Inter-American Development Bank, with a maximum maturity of five years or less, and eligible for purchase and sale within the United States. Investments under this subdivision shall be rated in a rating category of “AA” or its equivalent or higher by a NRSRO and shall not exceed 30% of the portfolio with no more than 10% invested in any one issuer.

o. Repurchase Agreements. Repurchase agreements are to be used as short-term investments not to exceed 1 year. Repurchase agreements shall only be made only with counterparties that are a nationally or state-chartered bank that has or has had a significant banking relationship with the District.

1. The District shall have a properly executed master repurchase agreement with each counterparty for which it enters into an agreement for repurchase agreements.
2. Collateral of at least 102 percent of market value of principal and accrued interest is required.
3. For any repurchase agreement with a term of more than one day, the value of the underlying securities must be reviewed on an on-going basis according to market conditions.

4. Market value must be calculated each time there is a substitution of collateral.
5. Collateral is limited to obligations of the United States government and its agencies.
6. Collateral must be delivered to the District's custodian bank or handled under a properly executed Master Repurchase Agreement.
7. The District, or its trustee, shall have a perfected first security interest in all collateral.
8. A maximum of 10 percent of the portfolio may be invested in this category.

5045.9 Prohibited Investments.

1. Section 53601.6 of the Government Code lists the investments that are prohibited.

2. Prohibited investments shall include, but are not limited to:
   a. equity securities
   b. inverse floaters
   c. range notes
   d. interest-only strips that are derived from a pool of mortgages
   e. any investment that could result in zero interest earned if held to maturity.
   f. Under a provision sunsetting on January 1, 2026, securities backed by the U.S. Government that could result in a zero- or negative-interest accrual if held to maturity are permitted.
   g. securities with a forward settlement date exceeding 45 days from the time of the investment is prohibited.

3. The purchase of any investment permitted by the Government Code, but not listed as an authorized investment in section 5045.8 of this Policy is prohibited without the prior approval of the Board.

5045.10 Review of Investment Portfolio. The securities held by the District must comply with Section 5045.8 Authorized and Suitable Investments at the time of purchase. Because some securities may not comply with Section 5045.8 Authorized and Suitable Investments subsequent to the date of purchase, the Assistant Director of Finance and Administration or their designee shall at least quarterly review the portfolio to identify those securities that do not comply. The Assistant Director of Finance and Administration or their designee shall establish procedures to report to the Board, should one exist, major and critical incidences of noncompliance identified through the review of the portfolio.

If a security owned by the District is downgraded to a level below the requirements of this policy, making the security ineligible for additional purchases, the following steps will be taken:

1. Any actions taken related to the downgrade by the investment manager will be communicated to the Assistant Director of Finance and Administration in a timely manner.
2. If a decision is made to retain the security, the credit situation will be monitored and reported to the Board.

5045.11 Investment Pools/Mutual Funds Due Diligence. A thorough investigation of the pool/fund is required prior to investing, and on a continual basis. There shall be a questionnaire developed which will answer the following general questions:

1. A description of eligible investment securities, and a written statement of investment policy and objectives.

2. A description of interest calculations and how it is distributed, and how gains and losses are treated.

3. A description of how the securities are safeguarded (including the settlement processes), and how often the securities are priced, and the program audited.

4. A description of who may invest in the program, how often, what size deposit and withdrawal are allowed.

5. A schedule for receiving statements and portfolio listings.

6. Are reserves, retained earnings, etc. utilized by the pool/fund?

7. A fee schedule, and when and how is it assessed.

8. Is the pool/fund eligible for bond proceeds and/or will it accept such proceeds?

5045.12 Collateralization. Collateralization will be required on three types of investments: certificates of deposit, bank deposits, and repurchase (and reverse repurchase) agreements. In order to anticipate market changes and provide a level of security for all funds, the collateralization level will be set by asset class:

1. Certificates of Deposit (CDs). The District shall require any commercial bank or savings and loan association to deposit eligible securities with an agency of a depository approved by the State Banking Department to secure any uninsured portion of a Non-Negotiable Certificate of Deposit. The value of eligible securities as defined pursuant to California Government Code, Section 53651, pledged against a Certificate of Deposit shall be equal to 110% of the face value of the CD for all other classes of security.

2. Collateralization of Deposits. This is the process by which a bank or financial institution pledges securities, or other deposits for the purpose of securing repayment of deposited funds. The District shall require any bank or financial institution to comply with the collateralization criteria defined in California Government Code, Section 53651.

3. Repurchase Agreements. The District requires that Repurchase Agreements be collateralized only by securities authorized in accordance with California Government Code:
    a. The securities which collateralize the repurchase agreement shall be priced at Market Value, including any Accrued Interest plus a margin. The Market Value of the securities that underlie a repurchase agreement shall be valued at 102% or greater of the funds borrowed against those securities.
    b. Financial institutions shall mark the value of the collateral to market at least monthly and increase or decrease the collateral to satisfy the ratio requirement described above.
    c. The District shall receive monthly statements of collateral.

4. The District chooses to limit collateral to the following: U.S. Treasuries and Federal Agency Obligations.

5. Collateral will always be held by an independent third party with whom the entity has a current custodial agreement. A clearly marked evidence of ownership (safekeeping receipt) must be supplied to the entity and retained. The right of collateral substitution is granted.

5045.13 Safekeeping and Custody. All security transactions, including collateral for repurchase agreements, and reverse repurchase agreements entered into by the District shall be conducted on a delivery-versus-payment (DVP) basis. Securities will be held by a third-party custodian designated by the Assistant Director of Finance and Administration and evidenced by safekeeping receipts.

5045.14 Diversification and Maximum Maturities. It is the policy of the District to diversify its investment portfolio. Assets shall be diversified to eliminate the risk of loss resulting from over-concentration of assets in a specific maturity, a specific issuer, or a specific class of securities. Diversification strategies shall be determined and revised periodically. Adequate diversification shall be applied to the individual issuers of debt, both within each class of investments and collectively. Except for U.S. Treasuries, Federal Agency securities, LGIPs, and LAIF, the District's investment in any one issuer is limited to 5 percent of the District's investment portfolio.

To the extent possible, the District will attempt to match its investments with anticipated cash flow requirements. The maximum maturity of individual investments shall not exceed the limits set forth in Section 5045.8. Where no maturity limit is stated, no investment shall exceed a maturity of five years from the settlement date unless the Board has granted express authority to make that investment either specifically or as a part of an investment program approved by the Board no less than three months prior to the investment. With respect to maximum maturities, this Policy authorizes investing reserve funds beyond five years if the maturity of such investments is made to coincide as nearly as practicable with the expected use of the funds.

5045.15 Internal Controls. The Assistant Director of Finance and Administration shall establish a system of internal controls designed to prevent losses due to fraud, employee error, misrepresentation by third parties, unanticipated market changes, and/or imprudent actions by employees of the District. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that 1) the cost of a control should not exceed the benefits likely to be derived and 2) the valuation of costs and benefits requires estimates and judgments by management. Compliance with this Policy and internal controls shall be reviewed annually by the District's independent, external auditors.

5045.16 Performance Standards. The investment performance shall be designed to attain a market-average rate of return throughout budgetary and economic cycles, taking into account the District's risk constraints, the cash flow characteristics of the portfolio, and state and local laws, ordinances or resolutions that restrict investments.

The Assistant Director of Finance and Administration shall monitor and evaluate the portfolio's performance relative to the chosen market benchmark(s). The Assistant Director of Finance and Administration shall select an appropriate, readily available index to use as a market benchmark. This review will be conducted annually with the Board's Finance and Audit Committee.

5045.17 Investment Reporting.

1. Monthly. The Assistant Director of Finance and Administration shall prepare a monthly investment report for review and approval by the Board, including a management summary that provides an

analysis of the status of the current investment portfolio and transactions made over the last month. This management summary will be prepared in a manner which will allow the Board to ascertain whether investment activities during the reporting period have conformed to the investment policy. The report will include the following.

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 in accordance with GASB requirements;
c. Average weighted yield to maturity of 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).

2. Quarterly. On a quarterly basis within 45 days after the end of the quarter, the Assistant Director of Finance and Administration shall report the total rate of return on each of the District's portfolios to the Board.

3. Annually. On an annual basis, the Assistant Director of Finance and Administration shall present the Investment Policy, together with any proposed amendments, to the Board for its consideration.

4. As specified in CGC 53646(e), if funds are placed in LAIF, FDIC insured accounts and/or in an LGIP, the foregoing report elements may be replaced by copies of the latest statements from such institutions.
    a. The report must also include a certification that
        1. all investment actions executed since the last report have been made in full compliance with the Investment Policy and,
        2. the Beaumont Cherry Valley Water District will meet its expenditure obligations for the next six months as required by CGC 53646(b)(2) and (3) respectively.
        3. The Assistant Director of Finance and Administration shall maintain a complete and timely record of all investment transactions.

5045.18 Policy Adoption and Review. This Policy shall be adopted by resolution of the Board. Moreover, the Policy shall be reviewed by the Assistant Director of Finance and Administration on an annual basis and modifications, if any, must be approved by the Board by resolution.

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Adopted by Resolution 23-XX, Date

5045.19 Allowable Instruments per California Government Code.

ALLOWABLE INVESTMENT INSTRUMENTS PER STATE GOVERNMENT CODE (AS OF JANUARY 1, 2023) [A] APPLICABLE TO ALL LOCAL AGENCIES[B]			
Investment Type	Maximum Maturity[C]	Maximum Specified % of Portfolio[D]	Minimum Quality Requirements
Local Agency Bonds	5 years	None	None
US Treasury Obligations:	5 years	None	None
State Obligations – CA and others	5 years	None	None
CA Local Agency Obligations	5 years	None	None
US Agency Obligations	5 years	None	None
Bankers Acceptances	180 days	40%[E]	None
Commercial Paper – Non-Pooled Funds[F] (under $100,000,000 of investments)	270 days or less	25% of the District's money[G]	Highest letter and number rating by an NRSRO[H]
Commercial Paper – Non-Pooled Funds (min. $100,000,000 of investments)	270 days or less	40% of the District's money[G]	Highest letter and number rating by an NRSRO[H]
Commercial Paper – Pooled Funds[I]	270 days or less	40% of the District's money[G]	Highest letter and number rating by an NRSRO[H]
Negotiable Certificates of Deposit	5 years	30%[J]	None
Non-negotiable Certificates of Deposit	5 years	None	None
Placement Service Deposits	5 years	50%[K]	None
Placement Service Certificates of Deposit	5 years	50%[K]	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements and Securities Lending Agreements	92 days[L]	20% of the base value of the portfolio	None[M]
Medium-Term Notes[N]	5 years or less	30%	"A" rating category or its equivalent or better
Mutual Funds and Money Market Mutual Funds	N/A	20%[O]	Multiple[P,Q]
Collateralized Bank Deposits[R]	5 years	None	None
Mortgage Pass-Through and Asset-Backed Securities	5 years or less	20%	"AA" rating category or its equivalent or better
County Pooled Investment Funds	N/A	None	None
Joint Powers Authority Pool	N/A	None	Multiple[S]
Local Agency Investment Fund (LAIF)	N/A	None	None
Voluntary Investment Program Fund[T]	N/A	None	None
Supranational Obligations[U]	5 years or less	30%	"AA" rating category or its equivalent or better
Public Bank Obligations	5 years	None	None

(Source: *Local Agency Investment Guidelines: Update for 2023 published by the California Debt and Investment Advisory Commission (CDIAC).)*

Adopted by Resolution 23-XX, Date

Notes to 5045.19 Allowable Instruments per California Government Code Table

A. Sources: Sections 16340, 16429.1, 27133, 53601, 53601.6, 53601.8, 53630 et seq., 53635, 53635.8, and 57603.
B. Municipal Utilities Districts have the authority under the Public Utilities Code Section 12871 to invest in certain securities not addressed here.
C. Section 53601 provides that the maximum term of any investment authorized under this section, unless otherwise stated, is five years from the settlement date. However, the legislative body may grant express authority to make investments either specifically or as a part of an investment program approved by the legislative body that exceeds this five year remaining maturity limit. Such approval must be issued no less than three months prior to the purchase of any security exceeding the five year maturity limit.
D. Percentages apply to all portfolio investments regardless of source of funds. For instance, cash from a reverse repurchase agreement would be subject to the restrictions.
E. No more than 30 percent of the agency's money may be in bankers' acceptances of any one commercial bank.
F. Includes agencies defined as a city, a district, or other local agency that do not pool money in deposits or investment with other local agencies, other than local agencies that have the same governing body
G. Local agencies, other than counties or a city and county, may purchase no more than 10 percent of the outstanding commercial paper and medium-term notes of any single issuer.
H. Issuing corporation must be organized and operating within the U.S., have assets in excess of $500 million, and debt other than commercial paper must be in a rating category of "A" or its equivalent or higher by a nationally recognized statistical rating organization, or the issuing corporation must be organized within the U.S. as a special purpose corporation, trust, or LLC, have program wide credit enhancements, and have commercial paper that is rated "A-1" or higher, or the equivalent, by a nationally recognized statistical rating agency.
I. Includes agencies defined as a county, a city and county, or other local agency that pools money in deposits or investments with other local agencies, including local agencies that have the same governing body. Local agencies that pool exclusively with other local agencies that have the same governing body must adhere to the limits set forth in Section 53601(h)(2)(C).
J. No more than 30 percent of the agency's money may be in negotiable certificates of deposit that are authorized under Section 53601(i).
K. Effective January 1, 2020, no more than 50 percent of the agency's money may be invested in deposits, including certificates of deposit, through a placement service as authorized under 53601.8 (excludes negotiable certificates of deposit authorized under Section 53601(i)). On January 1, 2026, the maximum percentage of the portfolio reverts back to 30 percent.
L. Reverse repurchase agreements or securities lending agreements may exceed the 92-day term if the agreement includes a written codicil guaranteeing a minimum earning or spread for the entire period between the sale of a security using a reverse repurchase agreement or securities lending agreement and the final maturity dates of the same security.
M. Reverse repurchase agreements must be made with primary dealers of the Federal Reserve Bank of New York or with a nationally or state chartered bank that has a significant relationship with the local agency. The local agency must have held the securities used for the agreements for at least 30 days.
N. "Medium-term notes" are defined in Section 53601 as "all corporate and depository institution debt securities with a maximum maturity of five years or less, issued by corporations organized and operating within the United States or by depository institutions licensed by the United States or any state and operating within the United States."
O. No more than 10 percent invested in any one mutual fund. This limitation does not apply to money market mutual funds.
P. A mutual fund must receive the highest ranking by not less than two nationally recognized rating agencies or the fund must retain an investment advisor who is registered with the SEC (or exempt from registration), has assets under management in excess of $500 million, and has at least five years' experience investing in instruments authorized by Sections 53601 and 53635.

Q. A money market mutual fund must receive the highest ranking by not less than two nationally recognized statistical rating organizations or retain an investment advisor registered with the SEC or exempt from registration and who has not less than five years' experience investing in money market instruments with assets under management in excess of $500 million.
R. Investments in notes, bonds, or other obligations under Section 53601(n) require that collateral be placed into the custody of a trust company or the trust department of a bank that is not affiliated with the issuer of the secured obligation, among other specific collateral requirements.
S. A joint powers authority pool must retain an investment advisor who is registered with the SEC (or exempt from registration), has assets under management in excess of $500 million, and has at least five years' experience investing in instruments authorized by Section 53601, subdivisions (a) to (o).
T. Local entities can deposit between $200 million and $10 billion into the Voluntary Investment Program Fund, upon approval by their governing bodies. Deposits in the fund will be invested in the Pooled Money Investment Account.
U. Only those obligations issued or unconditionally guaranteed by the International Bank for Reconstruction and Development (IBRD), International Finance Corporation (IFC), and Inter-American Development Bank (IADB), with a maximum maturity of five years or less..

5045.20 Glossary of Terms.

1. Agency Securities: Securities issued by a U.S. government-sponsored entity (GSE) and federally related institutions. Examples of a GSE include: Federal Farm Credit Bank System (FFCB), Federal Home Loan Bank (FHLB), Federal Home Loan Mortgage Company (FHLMC-Freddie Mac), Federal National Mortgage Association (FNMA-Fannie Mae), and Student Loan Marketing Association (SLMA-Sallie Mae).

2. Annual Comprehensive Financial Report: The official annual report of the Beaumont-Cherry Valley Water District. It includes financial statements prepared in conformity with GAAP. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions and extensive introductory material.

3. Bankers' Acceptance (BA): A draft, bill, or exchange accepted by a bank or trust company. The accepting institution guarantees payment of the bill, as well as the issuer.

4. Benchmark: A comparative base for measuring the performance or risk tolerance of the investment portfolio. A benchmark should represent a close correlation to the level of risk and the average duration of the portfolio's investments.

5. Broker: A broker brings buyers and sellers together for a commission.

6. Callable Security: A security that is redeemable by the issuer before the scheduled maturity. Bonds are usually called when the interest rates fall so significantly that the issuer can save money by floating new bonds at lower rates.

7. Certificate of Deposit (CD): A time deposit with a specific maturity evidenced by a Certificate. Large-denomination CD's are typically negotiable.

8. Collateral: Securities, evidence of deposit or other property, which a borrower pledges to secure repayment of a loan. Also refers to securities pledged by a bank to secure deposits of public monies.

9. Coupon:
    a. The annual rate of interest that a bond's issuer promises to pay the bondholder on the bond's face value.
    b. A certificate attached to a bond evidencing interest due on a payment date.

10. Dealer: A dealer, as opposed to a broker, acts as a principal in all transactions, buying and selling for their own account.

11. Delivery versus Payment (DVP): The delivery of securities with an exchange of money for the securities.

12. Discount: The difference between the cost price of a security and its maturity when quoted at lower than face value. A security selling below original offering price shortly after sale also is considered to be at a discount.

13. Diversification: Dividing investment funds among a variety of securities offering independent returns with the goal of spreading risk throughout the portfolio holdings.

14. Duration: A measure of the sensitivity of the price (the value of principal) of a fixed-income investment to a change in interest rates. Duration is expressed as a number of years. Rising interest rates mean falling bond prices, while declining interest rates mean rising bond prices.

15. Federal Deposit Insurance Corporation (FDIC): A federal agency that insures bank deposits.

16. Liquidity: A liquid asset is one that can be converted easily and rapidly into cash without a substantial loss of value.

17. Local Agency Investment Fund (LAIF): A voluntary program created by state statute as an investment alternative for California's local governments and Special Districts under the administration of the California State Treasurer's Office. All securities are purchased under the authority of the Government Code Section 16430 and 16480.4.

18. Local Government Investment Pool (LGIP): A state or local government pool offered to public entities for the investment of public funds.

19. Market Value: The price at which a security is trading and could presumably be purchased or sold.

20. Master Repurchase Agreement: A written contract covering all future transactions between the parties that establishes each party's rights in the transactions. A master agreement will often specify, among other things, the right of the buyer-lender to liquidate the underlying securities in the event of default by the seller borrower.

21. Maturity: The date upon which the principal or stated value of an investment becomes due and payable. The investment’s term or remaining maturity is measured from the settlement date to final maturity.

22. Money Market: The market in which short-term debt instruments (bills, commercial paper, bankers' acceptances, etc.) are issued and traded.

23. Nationally Recognized Statistical Ratings Organization (NRSRO): A credit rating agency that provides credit ratings that are used by the U.S. government and investors as benchmarks. Examples include Moody's, Standard & Poor's, and Fitch Ratings.

24. Offer: The price asked by a seller of securities.

25. Portfolio: Collection of securities held by an investor.

26. Primary Dealer: A group of government securities dealers who submit daily reports of market activity and positions and monthly financial statements to the Federal Reserve Bank of New York and are subject to its informal oversight. Primary dealers include Securities and Exchange Commission (SEC)-registered securities broker-dealers, banks, and a few unregulated firms.

27. Prudent Investor Standard: An investment standard to be followed by those authorized to make investment decisions on behalf of a local agency. Those authorized shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited· to, the general economic conditions and the anticipated needs of that agency.

28. Qualified Public Depositories: A financial institution which does not claim exemption from the payment of any sales or compensating use or ad valorem taxes under the laws of this state, which has segregated for the benefit of the commission eligible collateral having a value of not less than its maximum liability and which has been approved by the Public Deposit Protection Commission to hold public deposits.

29. Rate of Return: The yield obtainable on a security based on its purchase price or its current market price. This may be the amortized yield to maturity on a bond the current income return.

30. Repurchase Agreement (REPO): A holder of securities sells these securities to an investor with an agreement to repurchase them at a fixed price on a fixed date. The security "buyer" in effect lends the "seller" money for the period of the agreement, and the terms of the agreement are structured to compensate them for this.

31. Reverse Repurchase Agreement (Reverse REPO): A reverse-repurchase agreement (reverse repo) involves an investor borrowing cash from a financial institution in exchange for securities. The investor agrees to repurchase the securities at a specified date for the same cash value plus an agreed upon interest rate. Although the transaction is similar to a repo, the purpose of entering into a reverse repo is quite different. While a repo is a straightforward investment of public funds, the reverse repo is a borrowing.

32. Safekeeping: A service to customers rendered by banks for a fee whereby securities and valuables of all types and descriptions are held in the bank's vaults for protection.

33. Secondary Market: A market made for the purchase and sale of outstanding issues following the initial distribution.

34. Securities & Exchange Commission: Agency created by Congress to protect investors in securities transactions by administering securities legislation.

35. Treasury Bills: A non-interest bearing discount security issued by the U.S. Treasury to finance the national debt. Most bills are issued to mature in three months, six months, or one year.

36. Treasury Bonds: Long-term coupon-bearing U.S. Treasury securities issued as direct obligations of the U.S. Government and having initial maturities of more than 10 years.

37. Treasury Notes: Medium-term coupon-bearing U.S. Treasury securities issued as direct obligations of the U.S. Government and having initial maturities from two to 10 years.

38. Yield: The rate of annual income return on an investment, expressed as a percentage.

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