



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

**NOTICE AND AGENDA  
REGULAR MEETING OF THE BOARD OF DIRECTORS**

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

**Wednesday, June 11, 2025 - 6:00 p.m.**  
**560 Magnolia Avenue, Beaumont, CA 92223**

**TELECONFERENCE NOTICE**

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

*To access the Zoom conference, use the link below:*  
<https://us02web.zoom.us/j/84318559070?pwd=SXlzMkZCMGh0YTFlL2tnUGlpU3h0UT09>

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

*For Public Comment, use the **“Raise Hand”** feature on the video call  
when prompted. If dialing in, **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.  
Members of the public are not required to provide identifying information in  
order to attend public meetings. Through the link above, the Zoom platform  
requests entry of a name and email address, and BCVWD is unable to  
modify this requirement.*

*Meeting materials are available on the BCVWD website:*  
<https://bcvwd.gov/document-category/regular-board-agendas/>

## BCVWD REGULAR MEETING – JUNE 11, 2025

**Call to Order: President Slawson**

**Pledge of Allegiance: Director Covington**

**Invocation: President Williams**

**Announcement and Verification of Remote Meeting Participation Pursuant To AB 2449, AB 2302, or GC 54953(b)**

**Roll Call  
and Introduction of Staff Members Present**

Roll Call - Board of Directors

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

**Public Comment**

**PUBLIC COMMENT: RAISE HAND OR PRESS \*9 to request to speak when prompted. If you are present in the Board Room, please fill out a Request to Speak card and deliver it to the Recording Secretary.**

At this time, any person may address the Board of Directors on matters within its jurisdiction. However, state law prohibits the Board from discussing or taking action on any item not listed on the agenda. Any non-agenda matters that require action will be referred to Staff for a report and possible action at a subsequent meeting.

**Please limit your comments to three minutes.** Sharing or passing time to another speaker is not permitted.

### **ACTION ITEMS**

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

- 1. Adjustments to the Agenda:** In accordance with Government Code Section 54954.2, additions to the agenda require a 2/3 vote of the legislative body, or if less than 2/3 of the members are present, a unanimous vote of those members present, which makes the determination that there is a need to take action, and the need to take action arose after the posting of the agenda.

- a. Item(s) to be removed or continued from the Agenda
- b. Emergency Item(s) to be added to the Agenda
- c. Changes to the order of the agenda

- 2. Reports / Presentations / Information Items**

Reports from consultants, contractors, or staff. Presentations may be made upon request of the Board. Requested presentations should be limited to no longer than five (5) minutes.

The Board may receive and file the following reports with one motion:

- a. Emergency Preparedness Program Status Report (pages 7 - 9)
- b. Annual Disclosure (California Government Code Section 66013(d)), Fiscal Year 2024 Capacity Charges (pages 10 -14)
- c. Update: BCVWD 2026 Operational Budget Timeline (pages 15 - 16)

3. **Consent Calendar:** All matters listed under the Consent Calendar are considered by the Board of Directors to be routine and may be approved in one motion. There will be no discussion of these items prior to the time the Board considers the motion unless members of the Board, the administrative staff, or the public request specific items to be discussed and/or removed from the Consent Calendar.
  - a) Review of the April 2025 Budget Variance Reports (pages 17 - 28)
  - b) Review of the April 30, 2025 Cash/Investment Balance Report (pages 29 - 55)
  - c) Review of Check Register for the Month of May 2025 (pages 56 - 72)
  - d) Approval of May 2025 Invoices (pages 73 - 76)
  - e) Minutes of the Regular Meeting of April 24, 2025 (pages 77 - 86)
  - f) Minutes of the Regular Meeting of May 14, 2025 (pages 87 - 98)
  - g) Resolution 2025-\_\_ Nomination of Lona M. Williams for the Association of California Water Agencies Region 9 Board (pages 99 - 100)
4. **Resolution 2025-\_\_: Amending the District's Policies and Procedures Manual** (pages 101 - 143)
  - a. 4045 Attendance at Meetings
  - b. 4050 Minutes of Board Meetings
  - c. 4080 Membership in Associations
  - d. 7007 Remote Access
  - e. 7008 Wireless Network Security
5. **Resolution 2025-\_\_ To Nominate and Support a Candidate for the Position of Association of California Water Agencies Vice President** (pages 144 - 151)
6. **BCVWD's Draft 2025-2026 Annual Water Supply and Demand Assessment** (pages 152 - 164)
7. **Hidden Canyon II Trailer Parking Project** (pages 165 - 174)
  - a. **Request for Will-Serve Letter for project located on the south side of Fourth Street within the City of Beaumont (APN 424-010-008)**
  - b. **Resolution 2025-\_\_ Requesting the Riverside Local Agency Formation Commission to take Proceedings for Annexation of a Portion of the District's Service Boundary**
8. **79 North Logistics Center** (pages 175 - 185)
  - a. **Request for Extension of Will-Serve Letter for Riverside County Assessor's Parcel Nos. 418-230-002, 418-230-003, 418-230-004, 418-260-13 and 418-230-014) in the City of Beaumont West of Pennsylvania Avenue and Between First Street and Third Street**
  - b. **Resolution 2025-\_\_: Requesting the Riverside Local Agency Formation Commission to take Proceedings for Annexation of a Portion of the District's Service Boundary**
9. **2024 External Audit and Draft Annual Comprehensive Financial Report** (pages 186 - 288)

**10. Consideration of Attendance at Upcoming Events and Authorization of Reimbursement and Per Diem (pages 289 - 306)**

**11. Reports For Discussion and Possible Action**

a. Ad Hoc Committees

- i. Communications
- ii. Sites Reservoir
- iii. Bogart Park
- iv. Water Re-Use 3x2
- v. Board Policies

b. Standing Committees (written report only - pages 307 - 308)

- i. Finance & Audit Committee
- ii. Personnel Committee

c. Directors' Reports

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

- San Geronio Pass Regional Water Alliance Meeting on May 28, 2025 (Slawson)
- CSDA Webinar: How Special Districts Can Implement Budget-Neutral Energy Efficiency Projects with Low-Cost Financing on June 3, 2025 (Hoffman, Ramirez, Slawson)
- CSDA Virtual Workshop: Board Governance and Transparency on June 4-5, 2025 (Ramirez)
- Beaumont Chamber of Commerce Breakfast on June 4, 2025 (Hoffman, Slawson)
- CSDA Webinar: Mastering Good Governance for a Better District on June 10, 2025 (Hoffman, Ramirez, Slawson)

d. Directors' General Comments

e. General Manager's Report

f. Legal Counsel Report

**12. Topic List for Future Meetings**

*Any Director may request that a matter directly related to District business be placed on the agenda of a regularly scheduled meeting of the Board of Directors*

	Item requested	Date of request	Requester
A	Report on alternative energy sources and storage (Agendize in August per Dan Jagggers 2/27/25)	1/23/25 and 2/12/25	Ramirez

### **13. Announcements**

*Check the meeting agenda for location and potential teleconference information.*

- Beaumont Basin Watermaster Committee: Wednesday, June 11 at 11 a.m.
- Personnel Committee: Tuesday, June 17 at 4:30 p.m.
- Engineering Workshop: Thursday, June 26 at 6 p.m.
- Finance & Audit Committee meeting: Wednesday, July 2 at 3 p.m. (note change of date due to holiday)
- Collaborative Agencies Committee: Wednesday, July 2 at 5 p.m.
- District office will be closed Thursday, July 3 in observance of Independence Day
- Regular Board Meeting: Wednesday, July 9 at 6 p.m.

### **14. Closed Session**

- a) CONFERENCE WITH LABOR NEGOTIATORS  
Government Code Section 54957.6  
District designated representative: Dan Jaggars, General Manager  
Employee organization: BCVWD Employee Association and Contract Positions
- b) CONFERENCE WITH REAL PROPERTY NEGOTIATORS  
Pursuant to California Government Code Section 54956.8  
Property: APNs 408-080-009, 408-080-010, 408-080,011, 480-080-012  
Agency Negotiator: Dan Jaggars, General Manager  
Under Negotiation: Price and terms of payment
- c) CONFERENCE WITH REAL PROPERTY NEGOTIATORS  
Pursuant to California Government Code Section 54956.8  
Property: Sites Reservoir and water rights associated therewith  
Agency Negotiator: Dan Jaggars, General Manager  
Under Negotiations: Continued participation in financial support of the Project
- d) CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION  
To which the District is a party pursuant to Government Code Section 54956.9(d)(1):  
Draper 26, LLC vs Beaumont-Cherry Valley Water District  
Riverside County Superior Court, Case no. CVR12406726

### **15. Report on Action Taken During Closed Session**

### **16. Adjournment**

## **NOTICES**

**AVAILABILITY OF AGENDA MATERIALS** - Agenda exhibits and other writings that are disclosable public records distributed to all or a majority of the members of the Beaumont-Cherry Valley Water District Board of Directors in connection with a matter subject to discussion or consideration at an open meeting of the Board of Directors are available for public inspection in the District's office, at 560 Magnolia Avenue, Beaumont, California ("District Office") during business hours, Monday through

Thursday from 7:30 a.m. to 5 p.m. If such writings are distributed to members of the Board less than 72 hours prior to the meeting, they will be available from the District Office at the same time or within 24 hours' time as they are distributed to Board Members, except that if such writings are distributed one hour prior to, or during the meeting, they can be made available in the Board Room at the District Office. Materials may also be available on the District's website: <https://bcvwd.gov/>. (GC 54957.5)

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

**REQUIREMENTS RE: DISABLED ACCESS** - In accordance with Government Code §54954.2(a), and the Americans with Disabilities Act (ADA), 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. Notification of at least 48 hours in advance of the meeting will generally enable staff to make reasonable arrangements to ensure accessibility. The Office may be contacted by telephone at (951) 845-9581, email at [info@bcvwd.gov](mailto:info@bcvwd.gov) or in writing at the Beaumont-Cherry Valley Water District, 560 Magnolia Avenue, Beaumont, California 92223.

#### **CERTIFICATION OF POSTING**

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



**Beaumont-Cherry Valley Water District  
Regular Board Meeting  
June 11, 2025**

**Item 2a**

**STAFF REPORT**

**TO:** Board of Directors

**FROM:** Daniel K. Jagers, General Manager  
Ren Berioso, Human Resources Manager

**SUBJECT: 2025 Emergency Preparedness Program Status Report**

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**Staff Recommendation**

Receive and file the 2025 Emergency Preparedness Program Status Report in accordance with Policy 5005 Emergency Preparedness.

**Executive Summary**

This report outlines the District's ongoing efforts and progress related to emergency preparedness as mandated by BCVWD Policy 5005.9. The Human Resources (HR) and Risk Management Division held monthly meetings with key personnel, including Department Heads from various departments, to coordinate risk management activities and foster cross-departmental collaboration. Additionally, various trainings and policy updates have been implemented to reinforce District readiness. The 2025 Quarterly Risk Management report was also presented at the May 2025 Personnel Committee to provide analysis on workers' compensation claims, property loss/damage claims, and general liability claims, as well as to highlight efforts to mitigate legal and fiscal risks.

**Background**

Policy 5005 (Section 5005.9) requires the general manager or his/her designee to provide the Board with an annual report on the Emergency Preparedness Program's progress, and additional reports following any declared District emergency. This report fulfills the annual requirement, summarizing the year's initiatives and highlighting critical program developments that strengthen the District's readiness and resilience.

**Discussion**

**1. Risk Management Updates**

Throughout the year, the Human Resources and Risk Management Division conducted monthly meetings with key personnel from various departments to review and discuss the status of the District's Risk Management activities. These meetings focused on identifying ongoing and emerging risks and monitoring progress in addressing them. The 2024 Annual Risk Management Report was presented to the Personnel Committee at its February 2024 meeting, highlighting that the District recorded a total of five workers' compensation claims and nine property loss and damage claims; seven of which involved District employees. At the Committee's direction, the Division also presented the 2025 Risk Management Quarterly Report during the May 2025 Personnel Committee meeting, providing a detailed analysis of claims trends and risk exposures.



In addition to the descriptive analysis, efforts to mitigate legal and fiscal risks included implementing additional layers of in-house Safety Trainings at no cost to the District, particularly emphasizing safety-sensitive roles.

## **2. Emergency Response Plan (ERP) Revision**

In collaboration with Department Heads, the HR and Risk Management Division completed a comprehensive revision of the Emergency Response Plan (ERP), last updated in 2011. This document is critical to BCVWD as it outlines the protocols and responsibilities for effectively managing emergencies and ensuring business continuity. It aligns the District's emergency response framework with current best practices and regulatory requirements. HR and the Director of Operations plan to conduct workshops at future Emergency Response Team meetings, reviewing the ERP section by section to ensure staff understand their roles and responsibilities during various emergency scenarios.

## **3. Confined Space Entry Procedure Handbook Update**

The Confined Space Entry Procedure handbook, previously updated in 2018, has been revised by HR and Operations Management. This handbook is essential for BCVWD to maintain the safety of employees working in potentially hazardous confined spaces. It ensures compliance with safety regulations, reduces risk, and reinforces the District's commitment to employee health and safety. HR and the Director of Operations will lead section-by-section workshops with key staff during upcoming Emergency Response Team meetings to reinforce knowledge and preparedness, particularly for safety-sensitive roles.

## **4. Earthquake Drills and Assessment**

Following the earthquake that occurred on April 14, 2025, the District enhanced its emergency response capabilities through earthquake drills. Traditionally, most agencies conduct these drills annually on October 19th during the "Great Shakeout." However, HR and the Director of Operations coordinated a series of surprise drills to evaluate readiness. The assessment identified communication gaps that need to be addressed to improve the District's response in future events. Two additional unannounced drills are planned before the October 19th Great Shakeout Drill to ensure continuous improvement.

## **5. Fire Season Preparedness**

As the summer season approaches, the District is preparing for the fire season. In collaboration with Riverside Fire Authority, the HR and Risk Management Division will conduct trainings on fire extinguisher use and overall fire safety procedures as outlined in the ERP. These trainings will help staff respond appropriately in case of a fire emergency, ensuring the protection of District facilities and personnel.



### **Fiscal Impact**

There is no fiscal impact in the Workers' Compensation area, as all related costs are covered under the ACWA JPIA blanket policy. Additionally, the incident did not result in any lost time, which could have otherwise impacted operating costs.

The fiscal impact of property damage/loss claims involving employees is determined by the cost per incident, provided it falls below the \$10,000 deductible established by ACWA JPIA. For District vehicle repairs, expenses typically range from \$1,500 to \$4,000 per incident. For year 2024, the aggregate repair cost and property loss are about \$11,000 in total and are accounted for within the District's annual budget.

The fiscal impact of revising the ERP and the Confined Space Procedure Handbook consists of staff time spent on these projects. The total effort amounted to 32 hours of staff time, costing \$1,600. This expense is accounted for within the District's annual budget.

### **Attachments**

No Attachments to this report.

Staff Report prepared by Ren Berioso, Human Resources Manager



**Beaumont-Cherry Valley Water District  
Regular Board Meeting  
June 11, 2025**

**Item 2b**

**STAFF REPORT**

**TO:** Board of Directors

**FROM:** Dan Jagers, General Manager

**SUBJECT:** Annual Disclosure (California Government Code Section 66013(d)), Fiscal Year 2024 Capacity Charges

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**Staff Recommendation**

Information only.

**Executive Summary**

District staff has prepared the attached schedules to document ongoing record-keeping and accounting of the following information on capacity charges (facilities fees) in accordance with Government Code Section 66013.

**Background**

*Capacity Charges Defined (66013(b)(3))*

"A charge for public facilities in existence at the time a charge is imposed or charges for new public facilities to be acquired or constructed in the future that are of proportional benefit to the person or property being charged, including supply or capacity contracts for rights or entitlements, real property interests, and entitlements and other rights of the local agency involving capital expense relating to its use of existing or new public facilities."

The District charges a capacity charge (facilities fee) on all new development and all expansions or changes of existing development to pay for current and future capital improvement projects that are designed to accommodate growth or expanded use. For the year ended December 31, 2024, the fee for capacity charges was \$10,122 per Equivalent Dwelling Unit.

*Accounting Requirements (66013(d)(1)-(5))*

The District is required to make the following information regarding capacity charges available to the public within 180 days after the last day of each fiscal year:

- 1) A description of the charges deposited in the fund.
- 2) The beginning and ending balance of the fund and the interest earned from investment of monies in the fund.
- 3) The amount of water capacity charges collected in that fiscal year.
- 4) An identification of each of the following:
  - a. Each public improvement on which charges were expended and the amount of the expenditure for each project, including the percentage of the total cost of the public improvement that was funded with water capacity charges if more than one source of funding was used.
  - b. Each public improvement on which water capacity charges were expended that was completed during that fiscal year.
  - c. Each public improvement that is anticipated to be undertaken in the following fiscal year.



- 5) For entities engaged in fund accounting, a description of each interfund transfer or loan made from the capital facilities fund. The information provided shall identify the public improvements on which transferred monies are, or will be, expended and shall also include the date on which the loan will be repaid, and the rate of interest that the fund will receive on the loan.

The Capacity Charges Collected and Used, Detail of Capacity Charges Used, and the Anticipated Public Improvements in Following Fiscal Year(s), for the year ended December 31, 2024 are attached as Schedules 1, 2, and 3, respectively, for Board and public inspection. Capacity charges collected and used, and the interest thereon, are tracked each year by the District, and the schedules are presented in this format on an ongoing, annual basis.

### **Attachments**

Schedule 1 – Year Ended December 31, 2024 Capacity Charges Collected and Used

Schedule 2 – Year Ended December 31, 2024 Detail of Capacity Charges Used

Schedule 3 – Year Ended December 31, 2024 Anticipated Public Improvements in Following Fiscal Year(s)

Report prepared by Bill Clayton, Finance Manager

**BEAUMONT-CHERRY VALLEY WATER DISTRICT**  
**Government Code Section 66013(d) Report**

Year Ended December 31, 2024  
Capacity Charges Collected and Used

**Capacity Charge Schedule - December 31, 2024**

Single Family Residential	\$ 10,122
Multiple Family Residential	\$ 6,073
Commercial Property	Projected water use vs 580 gal/day times \$10,122
Industrial Property	Projected water use vs 580 gal/day times \$10,122

	<b>2024</b>
<b>BEGINNING BALANCE: RESTRICTED CASH - CAPITAL COMMITMENTS</b>	<b>\$ 49,869,475</b>
<b>Charges Collected and Interest Earned</b>	
Capacity charges and front footage fees collected <sup>(1)</sup>	621,821
Interest Earnings Allocated <sup>(2)</sup>	2,219,195
<b>Total Charges Collected</b>	<b>2,841,016</b>
<b>Charges Used</b>	
Projects Completed during the Calendar Year	-
Ongoing Projects	1,906,774
<b>Total Charges Used</b>	<b>1,906,774</b>
<b>Charges Collected over (under) Charges Used</b>	<b>934,242</b>
<b>ENDING BALANCE: RESTRICTED CASH - CAPITAL COMMITMENTS</b>	<b>\$ 50,803,717</b>

*Note(s):*

(1) GC 66013 only requires that capacity charges be accounted for and included in the publicly available information. However, the District also accounts for front footage fees in the similar manner. These are collected to reimburse existing pipelines already installed by the District.

(2) Unused capacity charges are invested with other District funds; interest is proportioned between investments managed by Chandler Asset Management and LAIF, the two investment pools that the District currently invests in.

**BEAUMONT-CHERRY VALLEY WATER DISTRICT**  
**Government Code Section 66013(d) Report**

Year Ended December 31, 2024  
Detail of Capacity Charges Used

**Projects Completed during the Year**

<u>Project No.</u>	<u>Description</u>	<u>2024</u>
	<b>Total</b>	<b>\$ -</b>

**Ongoing Projects**

<u>Project No.</u>	<u>Description</u>	<u>2024</u>
T-3040-0001 PZ Pipeline	Noble Tank Pipeline	92,820
T-3040-0001 Tank	Noble Tank No. 2	240
WR-MDP16-0001	Grand Ave. Storm Drain	1,779,325
-	Well Siting Feasibility Study	34,389
	<b>Total</b>	<b>\$ 1,906,774</b>

**BEAUMONT-CHERRY VALLEY WATER DISTRICT**  
**Government Code Section 66013(d) Report**

Year Ended December 31, 2024

Anticipated Public Improvements in Following Fiscal Year(s)

Capital Improvement Budget Appendix C: 2025 - 2029 Capital Improvement Budget Detail

Project No.	Description	2025 Capital Budget	2026 Capital Budget	2027 Capital Budget	2028 Capital Budget	2029 Capital Budget
<b>Potable Infrastructure Projects</b>						
EOC-001	BCVWD EOC Staffing and Space Requirements <sup>(1)</sup>	\$ 669,200	\$ 267,700	\$ 669,200	\$ -	\$ -
WR-SITES-Reser.	Investment in Sites Reservoir Project	519,600	866,100	1,039,300	1,385,700	1,732,100
W-2650-0001	New 2650 Zone Well_0001	-	-	2,604,500	895,800	5,742,200
W-2750-0002	2750 Zone Well in Noble Creek Recharge Facility Phase I (NCRF)	1,500,000	3,445,600	3,712,400	-	-
W-2750-0005	Replace 2750 Zone Well 1 <sup>(2)</sup>	184,200	507,800	546,000	-	-
W-2850-0001	New Beaumont Basin Well on Pardee Sundance Site	-	-	2,164,700	3,384,800	3,668,900
W-2850-0002	New Beaumont Basin Well Near Brookside Elementary School	-	-	2,170,400	3,393,600	3,678,500
BP-3040-0001	3040 to 3330 Booster Pump Station at Noble Tank_0001 <sup>(3)</sup>	-	-	-	1,427,200	-
T-3040-0001	2 MG 3040 Zone Tank_0001	4,250,500	-	-	-	-
T-3040-0001 PZ Pipeline	Pressure Zone Pipeline <sup>(4)</sup>	133,400	-	-	-	-
WR	Improvements to Eighth St., Cherry and Starlight Basins	-	-	-	761,700	810,100
WR	Marshall Creek Stormwater Capture	-	-	-	99,900	106,200
WR	Beaumont Ave and Brookside Ave Stormwater Metering	-	-	-	99,900	119,500
<b>Total</b>		<b>\$ 7,256,900</b>	<b>\$ 5,087,200</b>	<b>\$ 12,906,500</b>	<b>\$ 11,448,600</b>	<b>\$ 15,857,500</b>

**FOOTNOTES:**

- (1) 13% of CIP Project Cost is funded by Capacity Charges  
(2) 25% of CIP Project Cost is funded by Capacity Charges  
(3) 50% of CIP Project Cost is funded by Capacity Charges  
(4) 10% of CIP Project Cost is funded by Capacity Charges

**TOTAL - ALL PROJECTS**

<b>\$ 7,256,900</b>	<b>\$ 5,087,200</b>	<b>\$ 12,906,500</b>	<b>\$ 11,448,600</b>	<b>\$ 15,857,500</b>
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**Beaumont-Cherry Valley Water District  
Regular Board Meeting  
June 11, 2025**

**Item 2c**

**STAFF REPORT**

**TO:** Board of Directors

**FROM:** Sylvia Molina, Director of Finance and Administration

**SUBJECT:** Update: BCVWD 2026 Operational Budget Timeline

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**Staff Recommendation**

No recommendation.

**Executive Summary**

Staff has prepared the 2026 Operational Budget timeline, which includes key dates that impact the Finance and Audit Committee, Personnel Committee, and the Board of Directors, reflected in Table 1.

**Background**

District policy requires the Board of Directors to approve the Operations budget for the new year by December 31st of the current year. Before the budget document can be presented to the Board of Directors for approval, several steps need to take place. There are over 200 tasks related to the mid-year review, budget kickoff, trainings, accomplishments and goals, personnel review, and internal discussions and meetings, including staff report deadlines to present the budget resolution to the full Board for approval.

Included in the list of tasks are important meeting dates that specifically relate to the Board, the Finance and Audit Committee, and the Personnel Committee. Table 1 presents the estimated schedule of future events of the operating budget. The timeline was presented to the Finance and Audit Committee on June 5, 2025.

Table 1 – Estimated operational budget meeting timeline

<b>Date</b>	<b>Legislative Body</b>	<b>Topic(s)</b>
06/11/2025	Board of Directors	Budget Timeline
06/17/2025	Personnel Committee	Budget Timeline
07/02/2025	Finance and Audit Committee	2025 Mid-year budget update
07/09/2025	Board of Directors	2025 Mid-year budget update
09/01/2025	Board of Directors	Biography updates due to Admin. Assistant
09/04/2025	Finance and Audit Committee	Budget timeline update
09/16/2025	Personnel Committee	Discussion of new positions (if applicable)



Date	Legislative Body	Topic(s)
10/02/2025	Finance and Audit Committee	Draft budget numbers
10/16/2025	<i>Finance and Audit Committee</i>	<i>Special Meeting to review budget document draft</i>
10/21/2025	Personnel Committee	Discussion of new positions (if applicable)
11/06/2025	Finance and Audit Committee	Budget document review
11/12/2025	Board of Directors	Budget Workshop (presentation, draft document)
11/20/2025	Board of Directors	Budget document review
12/04/2025	Finance and Audit Committee	Budget document review
12/10/2025	Board of Directors	Budget submission for approval

### **Fiscal Impact**

To be determined.

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

## General Ledger

## Budget Variance Revenue

User: wclayton

Printed: 5/29/2025 4:00:32 PM

Period 04 - 04

Fiscal Year 2025

## 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
<b>50</b>	<b>GENERAL</b>						
01-50-510-419051	Grant Revenue	\$ 861,000.00	\$ -	\$ -	\$ 861,000.00	\$ -	100.00%
	<b>Grant Rev</b>	<b>\$ 861,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 861,000.00</b>	<b>\$ -</b>	<b>100.00%</b>
01-50-510-490001	Interest Income - Bonita Vista	\$ 300.00	\$ 30.24	\$ 66.89	\$ 233.11	\$ -	77.70%
01-50-510-490011	Interest Income - Fairway Cnyn	\$ 192,000.00	\$ -	\$ -	\$ 192,000.00	\$ -	100.00%
01-50-510-490021	Interest Income - General	\$ 1,131,500.00	\$ 127,356.11	\$ 968,211.13	\$ 163,288.87	\$ -	14.43%
01-50-510-490041	RIzd Gain/Loss on Investment	\$ -	\$ 3,036.56	\$ (489.67)	\$ 489.67	\$ -	0.00%
01-50-510-490051	Net Amort/Accret on Investment	\$ 250,000.00	\$ 12,347.02	\$ 52,933.96	\$ 197,066.04	\$ -	78.83%
	<b>Interest Income</b>	<b>\$ 1,573,800.00</b>	<b>\$ 142,769.93</b>	<b>\$ 1,020,722.31</b>	<b>\$ 553,077.69</b>	<b>\$ -</b>	<b>35.14%</b>
01-50-510-481001	Capacity Fees-Wells	\$ 360,000.00	\$ -	\$ 22,070.40	\$ 337,929.60	\$ -	93.87%
01-50-510-481006	Cap Fees-Water Rights (SWP)	\$ 227,800.00	\$ -	\$ 13,965.00	\$ 213,835.00	\$ -	93.87%
01-50-510-481012	Cap Fees-Water Treatment Plant	\$ 171,300.00	\$ -	\$ 10,499.40	\$ 160,800.60	\$ -	93.87%
01-50-510-481018	Cap Fees-Local Water Resources	\$ 90,200.00	\$ -	\$ 5,529.00	\$ 84,671.00	\$ -	93.87%
01-50-510-481024	Cap Fees-Recycled Water	\$ 260,800.00	\$ -	\$ 17,945.60	\$ 242,854.40	\$ -	93.12%
01-50-510-481030	Cap Fees-Transmission	\$ 291,600.00	\$ -	\$ 17,875.20	\$ 273,724.80	\$ -	93.87%
01-50-510-481036	Cap Fees-Storage	\$ 373,400.00	\$ -	\$ 28,891.20	\$ 344,508.80	\$ -	92.26%
01-50-510-481042	Cap Fees-Booster	\$ 25,900.00	\$ -	\$ 1,584.60	\$ 24,315.40	\$ -	93.88%
01-50-510-481048	Cap Fees-Pressure Reducing Strn	\$ 13,300.00	\$ -	\$ 809.40	\$ 12,490.60	\$ -	93.91%
01-50-510-481054	Cap Fees-Miscellaneous Project	\$ 11,600.00	\$ -	\$ 706.80	\$ 10,893.20	\$ -	93.91%
01-50-510-481060	Cap Fees-Financing Costs	\$ 56,800.00	\$ -	\$ 3,536.15	\$ 53,263.85	\$ -	93.77%
01-50-510-485001	Front Footage Fees	\$ 26,200.00	\$ -	\$ 51,544.00	\$ (25,344.00)	\$ -	-96.73%
	<b>Non-Operating Revenue</b>	<b>\$ 1,908,900.00</b>	<b>\$ -</b>	<b>\$ 174,956.75</b>	<b>\$ 1,733,943.25</b>	<b>\$ -</b>	<b>90.83%</b>
01-50-510-410100	Sales	\$ 6,158,300.00	\$ 355,498.14	\$ 1,651,840.22	\$ 4,506,459.78	\$ -	73.18%
01-50-510-410151	Agricultural Irrigation Sales	\$ 22,600.00	\$ -	\$ 5,735.88	\$ 16,864.12	\$ -	74.62%
01-50-510-410171	Construction Sales	\$ 73,600.00	\$ 5,177.64	\$ 26,267.28	\$ 47,332.72	\$ -	64.31%
01-50-510-413001	Backflow Administration Charge	\$ 91,000.00	\$ 11,131.96	\$ 34,831.75	\$ 56,168.25	\$ -	61.72%
01-50-510-413011	Fixed Meter Charges	\$ 6,123,200.00	\$ 487,874.51	\$ 2,042,823.48	\$ 4,080,376.52	\$ -	66.64%
01-50-510-413021	Meter Fees	\$ 537,300.00	\$ 24,436.00	\$ 95,396.00	\$ 441,904.00	\$ -	82.25%
01-50-510-415001	SGPWA Importation Charges	\$ 3,793,300.00	\$ 224,380.80	\$ 1,026,868.20	\$ 2,766,431.80	\$ -	72.93%
01-50-510-415011	SCE Power Charges	\$ 2,212,800.00	\$ 130,888.80	\$ 599,108.10	\$ 1,613,691.90	\$ -	72.93%
01-50-510-417001	2nd Notice Charges	\$ 82,700.00	\$ 15,270.00	\$ 31,460.00	\$ 51,240.00	\$ -	61.96%

Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/ Uncollect
01-50-510-417011	3rd Notice Charges	\$ 115,100.00	\$ 24,015.00	\$ 58,515.00	\$ 56,585.00	\$ -	49.16%
01-50-510-417021	Account Reinstatement Fees	\$ 37,500.00	\$ 11,350.00	\$ 24,050.00	\$ 13,450.00	\$ -	35.87%
01-50-510-417031	Lien Processing Fees	\$ 7,200.00	\$ 1,700.00	\$ 2,380.00	\$ 4,820.00	\$ -	66.94%
01-50-510-417041	Credit Check Processing Fees	\$ 18,500.00	\$ 1,790.00	\$ 5,600.00	\$ 12,900.00	\$ -	69.73%
01-50-510-417051	Return Check Fees	\$ 5,500.00	\$ 750.00	\$ 4,750.00	\$ 750.00	\$ -	13.64%
01-50-510-417061	Customer Damages	\$ 30,000.00	\$ -	\$ 140.00	\$ 29,860.00	\$ -	99.53%
01-50-510-417071	After-Hours Call Out Charges	\$ 2,800.00	\$ 400.00	\$ 1,400.00	\$ 1,400.00	\$ -	50.00%
01-50-510-417081	Bench Test Fees (Credits)	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ -	100.00%
01-50-510-417091	Credit Card Processing Fees	\$ -	\$ 57.50	\$ 14,462.79	\$ (14,462.79)	\$ -	0.00%
01-50-510-417101	Customer Upgrade Charges	\$ -	\$ 100.00	\$ 100.00	\$ (100.00)	\$ -	0.00%
01-50-510-419011	Development Income	\$ 241,900.00	\$ 6,629.49	\$ 44,258.48	\$ 197,641.52	\$ -	81.70%
01-50-510-419012	Development Income - GIS	\$ 51,200.00	\$ -	\$ -	\$ 51,200.00	\$ -	100.00%
01-50-510-419031	Well Maintenance Reimbursement	\$ 107,700.00	\$ -	\$ 5,201.78	\$ 102,498.22	\$ -	95.17%
01-50-510-419061	Miscellaneous Income	\$ 5,000.00	\$ -	\$ 2,889.39	\$ 2,110.61	\$ -	42.21%
	<b>Operating Revenue</b>	<b>\$ 19,717,300.00</b>	<b>\$ 1,301,449.84</b>	<b>\$ 5,678,078.35</b>	<b>\$ 14,039,221.65</b>	<b>\$ -</b>	<b>71.20%</b>
01-50-510-471011	Maint Fees - 13695 Oak Glen Rd	\$ 7,500.00	\$ 597.92	\$ 2,377.84	\$ 5,122.16	\$ -	68.30%
01-50-510-471021	Maint Fees - 13697 Oak Glen Rd	\$ 8,000.00	\$ 667.70	\$ 2,655.26	\$ 5,344.74	\$ -	66.81%
01-50-510-471031	Maint Fees - 9781 AveMiravilla	\$ 7,000.00	\$ 555.36	\$ 2,208.66	\$ 4,791.34	\$ -	68.45%
01-50-510-471111	Utilities - 13695 Oak Glen Rd	\$ 3,500.00	\$ 53.95	\$ 1,067.57	\$ 2,432.43	\$ -	69.50%
01-50-510-471121	Utilities - 13697 Oak Glen Rd	\$ 6,000.00	\$ 148.68	\$ 2,190.09	\$ 3,809.91	\$ -	63.50%
01-50-510-471131	Utilities - 9781 Ave Miravilla	\$ 4,000.00	\$ -	\$ 1,055.97	\$ 2,944.03	\$ -	73.60%
	<b>Rent/Utilities</b>	<b>\$ 36,000.00</b>	<b>\$ 2,023.61</b>	<b>\$ 11,555.39</b>	<b>\$ 24,444.61</b>	<b>\$ -</b>	<b>67.90%</b>
<b>Revenue Total</b>		<b>\$ 24,097,000.00</b>	<b>\$ 1,446,243.38</b>	<b>\$ 6,885,312.80</b>	<b>\$ 17,211,687.20</b>		<b>71.43%</b>

General Ledger  
Budget Variance Expense

User: wclayton  
Printed: 5/29/2025 9:56:01 AM  
Period 04 - 04  
Fiscal Year 2025

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/
<b>10</b>	<b>BOARD OF DIRECTORS</b>						
01-10-110-500101	Board of Directors Fees	\$ 128,000.00	\$ 8,595.60	\$ 35,568.70	\$ 92,431.30	\$ -	72.21%
01-10-110-500115	Social Security	\$ 8,000.00	\$ 532.93	\$ 2,205.19	\$ 5,794.81	\$ -	72.44%
01-10-110-500120	Medicare	\$ 2,000.00	\$ 124.64	\$ 515.77	\$ 1,484.23	\$ -	74.21%
01-10-110-500125	Health Insurance	\$ 94,500.00	\$ 4,563.00	\$ 18,252.00	\$ 76,248.00	\$ -	80.69%
01-10-110-500140	Life Insurance	\$ 2,500.00	\$ 6.93	\$ 36.24	\$ 2,463.76	\$ -	98.55%
01-10-110-500143	EAP Program	\$ 500.00	\$ 9.85	\$ 39.40	\$ 460.60	\$ -	92.12%
01-10-110-500145	Workers' Compensation	\$ 1,000.00	\$ 62.23	\$ 248.93	\$ 751.07	\$ -	75.11%
01-10-110-500175	Training/Education/Mtgs/Travel	\$ 55,000.00	\$ 3,137.26	\$ 5,548.71	\$ 49,451.29	\$ -	89.91%
	<b>Board of Directors Personnel</b>	<b>\$ 291,500.00</b>	<b>\$ 17,032.44</b>	<b>\$ 62,414.94</b>	<b>\$ 229,085.06</b>	<b>\$ -</b>	<b>78.59%</b>
01-10-110-550043	Supplies-Other	\$ 1,700.00	\$ 50.99	\$ 63.37	\$ 1,636.63	\$ -	96.27%
	<b>Board of Directors Materials &amp; Supplies</b>	<b>\$ 1,700.00</b>	<b>\$ 50.99</b>	<b>\$ 63.37</b>	<b>\$ 1,636.63</b>	<b>\$ -</b>	<b>96.27%</b>
01-10-110-550012	Election Expenses	\$ 143,000.00	\$ 142,412.40	\$ 142,418.40	\$ 581.60	\$ -	0.41%
01-10-110-550051	Advertising/Legal Notices	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	100.00%
	<b>Board of Directors Services</b>	<b>\$ 145,000.00</b>	<b>\$ 142,412.40</b>	<b>\$ 142,418.40</b>	<b>\$ 2,581.60</b>	<b>\$ -</b>	<b>1.78%</b>
<b>Expense Total</b>	<b>BOARD OF DIRECTORS</b>	<b>\$ 438,200.00</b>	<b>\$ 159,495.83</b>	<b>\$ 204,896.71</b>	<b>\$ 233,303.29</b>	<b>\$ -</b>	<b>53.24%</b>
<b>20</b>	<b>ENGINEERING</b>						
<b>210</b>	<b>Engineering Personnel</b>						
01-20-210-500105	Labor	\$ 539,500.00	\$ 25,459.49	\$ 107,653.38	\$ 431,846.62	\$ -	80.05%
01-20-210-500114	Incentive Pay	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ -	100.00%
01-20-210-500115	Social Security	\$ 42,000.00	\$ 2,020.16	\$ 7,984.08	\$ 34,015.92	\$ -	80.99%
01-20-210-500120	Medicare	\$ 10,000.00	\$ 472.45	\$ 1,790.45	\$ 8,209.55	\$ -	82.10%
01-20-210-500125	Health Insurance	\$ 97,000.00	\$ 7,997.62	\$ 31,610.13	\$ 65,389.87	\$ -	67.41%
01-20-210-500140	Life Insurance	\$ 1,000.00	\$ 56.38	\$ 207.78	\$ 792.22	\$ -	79.22%
01-20-210-500143	EAP Program	\$ 500.00	\$ 7.70	\$ 26.58	\$ 473.42	\$ -	94.68%
01-20-210-500145	Workers' Compensation	\$ 5,500.00	\$ 287.13	\$ 922.28	\$ 4,577.72	\$ -	83.23%
01-20-210-500150	Unemployment Insurance	\$ 8,000.00	\$ -	\$ -	\$ 8,000.00	\$ -	100.00%
01-20-210-500155	Retirement/CalPERS	\$ 55,500.00	\$ 2,994.30	\$ 11,054.64	\$ 44,445.36	\$ -	80.08%
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	\$ -	\$ -	\$ 8,000.00	\$ -	100.00%

Account Number	Description		Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/
01-20-210-500180	Accrued Sick Leave Expense	\$	35,500.00	\$ 706.33	\$ 1,166.98	\$ 34,333.02	\$ -	96.71%
01-20-210-500185	Accrued Vacation Leave Expense	\$	31,500.00	\$ 6,391.81	\$ 10,724.31	\$ 20,775.69	\$ -	65.95%
01-20-210-500187	Accrued Leave Payments	\$	27,500.00	\$ -	\$ 3,844.76	\$ 23,655.24	\$ -	86.02%
01-20-210-500195	CIP Related Labor	\$	(225,000.00)	\$ (1,659.01)	\$ (11,747.28)	\$ (213,252.72)	\$ -	94.78%
<b>220</b>	<b>Development Services Personnel</b>							
01-20-220-500105	Labor	\$	77,000.00	\$ 3,619.98	\$ 19,536.91	\$ 57,463.09	\$ -	74.63%
01-20-220-500115	Social Security	\$	5,000.00	\$ 224.62	\$ 1,223.57	\$ 3,776.43	\$ -	75.53%
01-20-220-500120	Medicare	\$	1,500.00	\$ 52.53	\$ 283.46	\$ 1,216.54	\$ -	81.10%
01-20-220-500125	Health Insurance	\$	19,500.00	\$ 767.96	\$ 3,452.19	\$ 16,047.81	\$ -	82.30%
01-20-220-500140	Life Insurance	\$	500.00	\$ 1.66	\$ 23.39	\$ 476.61	\$ -	95.32%
01-20-220-500143	EAP Program	\$	500.00	\$ 0.18	\$ 3.03	\$ 496.97	\$ -	99.39%
01-20-220-500145	Workers' Compensation	\$	1,000.00	\$ 31.99	\$ 157.10	\$ 842.90	\$ -	84.29%
01-20-220-500150	Unemployment Insurance	\$	1,500.00	\$ -	\$ -	\$ 1,500.00	\$ -	100.00%
01-20-220-500155	Retirement/CalPERS	\$	7,000.00	\$ 312.43	\$ 1,686.08	\$ 5,313.92	\$ -	75.91%
	<b>ENGINEERING Personnel</b>	<b>\$</b>	<b>753,000.00</b>	<b>\$ 49,745.71</b>	<b>\$ 191,603.82</b>	<b>\$ 561,396.18</b>	<b>\$ -</b>	<b>74.55%</b>
01-20-210-540048	Permits, Fees & Licensing	\$	3,000.00	\$ -	\$ -	\$ 3,000.00	\$ -	100.00%
01-20-210-550029	Administrative Expenses	\$	11,000.00	\$ 135.03	\$ 135.03	\$ 10,864.97	\$ -	98.77%
01-20-210-550046	Office Equipment	\$	6,000.00	\$ -	\$ 129.61	\$ 5,870.39	\$ -	97.84%
	<b>Engineering Materials &amp; Supplies</b>	<b>\$</b>	<b>20,000.00</b>	<b>\$ 135.03</b>	<b>\$ 264.64</b>	<b>\$ 19,735.36</b>	<b>\$ -</b>	<b>98.68%</b>
01-20-210-500190	Temporary Labor	\$	21,100.00	\$ 1,820.25	\$ 6,360.78	\$ 14,739.22	\$ -	69.85%
01-20-210-550030	Membership Dues	\$	2,100.00	\$ 180.00	\$ 501.00	\$ 1,599.00	\$ -	76.14%
01-20-210-550051	Advertising/Legal Notices	\$	5,000.00	\$ -	\$ 1,156.35	\$ 3,843.65	\$ -	76.87%
01-20-210-580031	Outside Engineering	\$	120,000.00	\$ -	\$ 1,360.00	\$ 118,640.00	\$ -	98.87%
	<b>Engineering Services</b>	<b>\$</b>	<b>148,200.00</b>	<b>\$ 2,000.25</b>	<b>\$ 9,378.13</b>	<b>\$ 138,821.87</b>	<b>\$ -</b>	<b>93.67%</b>
<b>Expense Total</b>	<b>ENGINEERING</b>	<b>\$</b>	<b>921,200.00</b>	<b>\$ 51,880.99</b>	<b>\$ 201,246.59</b>	<b>\$ 719,953.41</b>	<b>\$ -</b>	<b>78.15%</b>
<b>30</b>	<b>FINANCE &amp; ADMINISTRATION</b>							
<b>310</b>	<b>Finance &amp; Administration Personnel</b>							
01-30-310-500105	Labor	\$	1,114,000.00	\$ 82,623.49	\$ 324,163.96	\$ 789,836.04	\$ -	70.90%
01-30-310-500109	FLSA Overtime	\$	500.00	\$ -	\$ -	\$ 500.00	\$ -	100.00%
01-30-310-500110	Overtime	\$	3,500.00	\$ 57.44	\$ 244.12	\$ 3,255.88	\$ -	93.03%
01-30-310-500111	Double Time	\$	2,500.00	\$ -	\$ 76.58	\$ 2,423.42	\$ -	96.94%
01-30-310-500114	Incentive Pay	\$	4,500.00	\$ 50.00	\$ 200.00	\$ 4,300.00	\$ -	95.56%
01-30-310-500115	Social Security	\$	89,000.00	\$ 5,775.88	\$ 21,671.03	\$ 67,328.97	\$ -	75.65%
01-30-310-500120	Medicare	\$	21,000.00	\$ 1,350.83	\$ 3,242.72	\$ 17,757.28	\$ -	84.56%
01-30-310-500125	Health Insurance	\$	190,500.00	\$ 14,953.36	\$ 59,813.44	\$ 130,686.56	\$ -	68.60%
01-30-310-500130	CalPERS Health Admin Costs	\$	3,000.00	\$ 220.37	\$ 870.77	\$ 2,129.23	\$ -	70.97%
01-30-310-500140	Life Insurance	\$	2,000.00	\$ 136.27	\$ 545.08	\$ 1,454.92	\$ -	72.75%
01-30-310-500143	EAP Program	\$	500.00	\$ 15.76	\$ 63.04	\$ 436.96	\$ -	87.39%
01-30-310-500145	Workers' Compensation	\$	9,500.00	\$ 643.84	\$ 2,198.02	\$ 7,301.98	\$ -	76.86%

Account Number	Description		Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/
01-30-310-500150	Unemployment Insurance	\$	16,500.00	\$ 450.00	\$ 450.00	\$ 16,050.00	\$ -	97.27%
01-30-310-500155	Retirement/CalPERS	\$	236,000.00	\$ 17,935.52	\$ 70,345.21	\$ 165,654.79	\$ -	70.19%
01-30-310-500161	Estimated Current Year OPEB	\$	111,300.00	\$ 9,275.00	\$ 37,100.00	\$ 74,200.00	\$ -	66.67%
01-30-310-500165	Uniforms and Employee Benefits	\$	1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	100.00%
01-30-310-500175	Training/Education/Mtgs/Travel	\$	35,000.00	\$ 645.08	\$ 4,700.80	\$ 30,299.20	\$ -	86.57%
01-30-310-500180	Accrued Sick Leave Expense	\$	63,500.00	\$ 980.88	\$ 7,695.03	\$ 55,804.97	\$ -	87.88%
01-30-310-500185	Accrued Vacation Leave Expense	\$	100,500.00	\$ 646.89	\$ 3,062.74	\$ 97,437.26	\$ -	96.95%
01-30-310-500187	Accrued Leave Payments	\$	138,000.00	\$ 9,062.21	\$ 20,426.78	\$ 117,573.22	\$ -	85.20%
01-30-310-560000	GASB 68 Pension Expense	\$	215,000.00	\$ 6,128.33	\$ 24,513.32	\$ 190,486.68	\$ -	88.60%
<b>320</b>	<b>Human Resources &amp; Risk Management Personnel</b>							
01-30-320-500105	Labor	\$	119,000.00	\$ 8,046.40	\$ 30,174.00	\$ 88,826.00	\$ -	74.64%
01-30-320-500114	Incentive Pay	\$	1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	100.00%
01-30-320-500115	Social Security	\$	8,500.00	\$ 499.18	\$ 1,934.32	\$ 6,565.68	\$ -	77.24%
01-30-320-500120	Medicare	\$	2,000.00	\$ 116.74	\$ 452.37	\$ 1,547.63	\$ -	77.38%
01-30-320-500125	Health Insurance	\$	30,500.00	\$ 2,527.46	\$ 10,109.84	\$ 20,390.16	\$ -	66.85%
01-30-320-500140	Life Insurance	\$	500.00	\$ 13.02	\$ 52.08	\$ 447.92	\$ -	89.58%
01-30-320-500143	EAP Program	\$	500.00	\$ 1.97	\$ 7.88	\$ 492.12	\$ -	98.42%
01-30-320-500145	Workers' Compensation	\$	1,000.00	\$ 58.26	\$ 198.03	\$ 801.97	\$ -	80.20%
01-30-320-500150	Unemployment Insurance	\$	2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	100.00%
01-30-320-500155	Retirement/CalPERS	\$	11,000.00	\$ 705.93	\$ 2,736.93	\$ 8,263.07	\$ -	75.12%
01-30-320-500165	Uniforms and Employee Benefits	\$	300.00	\$ -	\$ -	\$ 300.00	\$ -	100.00%
01-30-320-500175	Training/Education/Mtgs/Travel	\$	3,800.00	\$ -	\$ -	\$ 3,800.00	\$ -	100.00%
01-30-320-500176	Dist Professional Development	\$	18,800.00	\$ -	\$ -	\$ 18,800.00	\$ -	100.00%
01-30-320-500177	General Safety Trng & Supplies	\$	24,200.00	\$ 500.00	\$ 5,860.00	\$ 18,340.00	\$ -	75.79%
01-30-320-500180	Accrued Sick Leave Expense	\$	7,500.00	\$ -	\$ 502.90	\$ 6,997.10	\$ -	93.29%
01-30-320-500185	Accrued Vacation Leave Expense	\$	6,500.00	\$ -	\$ 502.90	\$ 5,997.10	\$ -	92.26%
01-30-320-550024	Employment Testing	\$	4,500.00	\$ 1,116.79	\$ 1,875.00	\$ 2,625.00	\$ -	58.33%
<b>330</b>	<b>Customer Service Personnel</b>							
01-30-330-500105	Labor	\$	396,800.00	\$ 23,778.86	\$ 95,917.80	\$ 300,882.20	\$ -	75.83%
01-30-330-500109	FLSA Overtime	\$	500.00	\$ -	\$ -	\$ 500.00	\$ -	100.00%
01-30-330-500110	Overtime	\$	3,000.00	\$ 994.64	\$ 1,156.92	\$ 1,843.08	\$ -	61.44%
01-30-330-500111	Double Time	\$	700.00	\$ -	\$ 108.18	\$ 591.82	\$ -	84.55%
01-30-330-500114	Incentive Pay	\$	3,000.00	\$ -	\$ -	\$ 3,000.00	\$ -	100.00%
01-30-330-500115	Social Security	\$	29,000.00	\$ 1,596.94	\$ 6,539.41	\$ 22,460.59	\$ -	77.45%
01-30-330-500120	Medicare	\$	7,000.00	\$ 373.47	\$ 1,529.34	\$ 5,470.66	\$ -	78.15%
01-30-330-500125	Health Insurance	\$	133,000.00	\$ 8,413.78	\$ 40,858.07	\$ 92,141.93	\$ -	69.28%
01-30-330-500140	Life Insurance	\$	1,000.00	\$ 39.68	\$ 173.10	\$ 826.90	\$ -	82.69%
01-30-330-500143	EAP Program	\$	500.00	\$ 7.88	\$ 33.49	\$ 466.51	\$ -	93.30%
01-30-330-500145	Workers' Compensation	\$	3,500.00	\$ 184.04	\$ 657.56	\$ 2,842.44	\$ -	81.21%
01-30-330-500150	Unemployment Insurance	\$	6,000.00	\$ -	\$ -	\$ 6,000.00	\$ -	100.00%
01-30-330-500155	Retirement/CalPERS	\$	46,500.00	\$ 4,335.63	\$ 17,529.78	\$ 28,970.22	\$ -	62.30%
01-30-330-500165	Uniforms and Employee Benefits	\$	500.00	\$ -	\$ -	\$ 500.00	\$ -	100.00%
01-30-330-500175	Training/Education/Mtgs/Travel	\$	8,000.00	\$ 75.00	\$ 75.00	\$ 7,925.00	\$ -	99.06%

Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/
01-30-330-500180	Accrued Sick Leave Expense	\$ 18,500.00	\$ 642.35	\$ 3,636.19	\$ 14,863.81	\$ -	80.34%
01-30-330-500185	Accrued Vacation Leave Expense	\$ 25,500.00	\$ 330.80	\$ 2,497.70	\$ 23,002.30	\$ -	90.21%
01-30-330-500187	Accrued Leave Payments	\$ 19,500.00	\$ -	\$ 2,126.98	\$ 17,373.02	\$ -	89.09%
	<b>FINANCE &amp; ADMINISTRATION Personnel</b>	<b>\$ 3,301,400.00</b>	<b>\$ 205,309.97</b>	<b>\$ 808,628.41</b>	<b>\$ 2,492,771.59</b>	<b>\$ -</b>	<b>75.51%</b>
<b>310</b>	<b>Finance &amp; Administration Materials &amp; Supplies</b>						
01-30-310-550042	Office Supplies	\$ 11,200.00	\$ 857.37	\$ 4,609.24	\$ 6,590.76	\$ -	58.85%
01-30-310-550046	Office Equipment	\$ 5,500.00	\$ -	\$ -	\$ 5,500.00	\$ -	100.00%
01-30-310-550048	Postage	\$ 62,200.00	\$ 517.50	\$ 16,371.97	\$ 45,828.03	\$ -	73.68%
01-30-310-550066	Subscriptions	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	100.00%
01-30-310-550072	Miscellaneous Operating Exp	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	100.00%
01-30-310-550078	Bad Debt Expense	\$ 25,000.00	\$ -	\$ -	\$ 25,000.00	\$ -	100.00%
01-30-310-550084	Depreciation	\$ 3,616,300.00	\$ 304,876.70	\$ 1,216,945.93	\$ 2,399,354.07	\$ -	66.35%
<b>320</b>	<b>Human Resources &amp; Risk Management Materials &amp; Supplies</b>						
01-30-320-550028	District Certification	\$ 4,500.00	\$ -	\$ 4,004.00	\$ 496.00	\$ -	11.02%
01-30-320-550042	Office Supplies	\$ 1,400.00	\$ -	\$ 202.22	\$ 1,197.78	\$ -	85.56%
<b>330</b>	<b>Customer Service Materials &amp; Supplies</b>						
01-30-330-550006	Cashiering Shortages/Overages	\$ 100.00	\$ (0.70)	\$ 101.04	\$ (1.04)	\$ -	-1.04%
	<b>FINANCE &amp; ADMINISTRATION Materials &amp; Supplies</b>	<b>\$ 3,727,200.00</b>	<b>\$ 306,250.87</b>	<b>\$ 1,242,234.40</b>	<b>\$ 2,484,965.60</b>	<b>\$ -</b>	<b>66.67%</b>
<b>310</b>	<b>Finance &amp; Administration Services</b>						
01-30-310-550001	Bank/Financial Service Fees	\$ 4,000.00	\$ 699.57	\$ 1,624.26	\$ 2,375.74	\$ -	59.39%
01-30-310-550030	Membership Dues	\$ 46,200.00	\$ 7,249.16	\$ 23,653.64	\$ 22,546.36	\$ -	48.80%
01-30-310-550051	Advertising/Legal Notices	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	\$ -	100.00%
01-30-310-550054	Property, Auto, General Ins	\$ 378,000.00	\$ 19,066.87	\$ 76,267.48	\$ 301,732.52	\$ -	79.82%
01-30-310-550061	Media Outreach	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ -	100.00%
01-30-310-580001	Accounting and Audit	\$ 48,400.00	\$ 38,650.00	\$ 38,760.00	\$ 9,640.00	\$ -	19.92%
01-30-310-580011	General Legal	\$ 83,500.00	\$ 24,542.26	\$ 55,385.06	\$ 28,114.94	\$ -	33.67%
01-30-310-580036	Other Professional Services	\$ 200,000.00	\$ 13,987.04	\$ 63,530.48	\$ 136,469.52	\$ -	68.23%
<b>320</b>	<b>Human Resources &amp; Risk Management Services</b>						
01-30-320-550025	Employee Retention	\$ 6,000.00	\$ 341.38	\$ 666.60	\$ 5,333.40	\$ -	88.89%
01-30-320-550026	Recruitment Expense	\$ 9,000.00	\$ -	\$ 1,086.18	\$ 7,913.82	\$ -	87.93%
01-30-320-550030	Membership Dues	\$ 1,100.00	\$ 169.00	\$ 932.00	\$ 168.00	\$ -	15.27%
01-30-320-550051	Advertising/Legal Notices	\$ 1,600.00	\$ -	\$ -	\$ 1,600.00	\$ -	100.00%
01-30-320-580036	Other Professional Services	\$ 7,000.00	\$ 651.98	\$ 1,311.98	\$ 5,688.02	\$ -	81.26%
<b>330</b>	<b>Customer Service Services</b>						
01-30-330-500190	Temporary Labor	\$ 15,600.00	\$ 1,258.88	\$ 1,258.88	\$ 14,341.12	\$ -	91.93%
01-30-330-550008	Transaction/Return Fees	\$ 1,500.00	\$ 28.23	\$ 184.51	\$ 1,315.49	\$ -	87.70%
01-30-330-550010	Transaction/Credit Card Fees	\$ -	\$ 203.78	\$ 17,331.41	\$ (17,331.41)	\$ -	0.00%
01-30-330-550014	Credit Check Fees	\$ 6,500.00	\$ 518.40	\$ 1,783.52	\$ 4,716.48	\$ -	72.56%
01-30-330-550030	Membership Dues	\$ 1,100.00	\$ -	\$ -	\$ 1,100.00	\$ -	100.00%
01-30-330-550036	Notary and Lien Fees	\$ 2,500.00	\$ 60.00	\$ 260.00	\$ 2,240.00	\$ -	89.60%
01-30-330-550050	Utility Billing Service	\$ 120,000.00	\$ 27,358.27	\$ 69,155.04	\$ 50,844.96	\$ -	42.37%

Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/
01-30-330-550051	Advertising/Legal Notices	\$ 900.00	\$ -	\$ -	\$ 900.00	\$ -	100.00%
	<b>FINANCE &amp; ADMINISTRATION Services</b>	<b>\$ 939,400.00</b>	<b>\$ 134,784.82</b>	<b>\$ 353,191.04</b>	<b>\$ 586,208.96</b>	<b>\$ -</b>	<b>62.40%</b>
<b>Expense Total</b>	<b>FINANCE &amp; ADMINISTRATION</b>	<b>\$ 7,968,000.00</b>	<b>\$ 646,345.66</b>	<b>\$ 2,404,053.85</b>	<b>\$ 5,563,946.15</b>	<b>\$ -</b>	<b>69.83%</b>
<b>35</b>	<b>INFORMATION TECHNOLOGY</b>						
01-35-315-500105	Labor	\$ 196,000.00	\$ 14,899.20	\$ 57,734.40	\$ 138,265.60	\$ -	70.54%
01-35-315-500114	Incentive Pay	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	100.00%
01-35-315-500115	Social Security	\$ 16,500.00	\$ 924.98	\$ 5,370.51	\$ 11,129.49	\$ -	67.45%
01-35-315-500120	Medicare	\$ 4,000.00	\$ 216.32	\$ 1,183.55	\$ 2,816.45	\$ -	70.41%
01-35-315-500125	Health Insurance	\$ 26,000.00	\$ 2,154.05	\$ 8,616.20	\$ 17,383.80	\$ -	66.86%
01-35-315-500140	Life Insurance	\$ 500.00	\$ 24.06	\$ 96.24	\$ 403.76	\$ -	80.75%
01-35-315-500143	EAP Program	\$ 500.00	\$ 1.97	\$ 7.88	\$ 492.12	\$ -	98.42%
01-35-315-500145	Workers' Compensation	\$ 2,000.00	\$ 107.89	\$ 371.54	\$ 1,628.46	\$ -	81.42%
01-35-315-500150	Unemployment Insurance	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ -	100.00%
01-35-315-500155	Retirement/CalPERS	\$ 34,500.00	\$ 1,314.15	\$ 5,095.88	\$ 29,404.12	\$ -	85.23%
01-35-315-500175	Training/Education/Mtgs/Travel	\$ 5,300.00	\$ -	\$ 4,800.00	\$ 500.00	\$ -	9.43%
01-35-315-500180	Accrued Sick Leave Expense	\$ 11,500.00	\$ -	\$ -	\$ 11,500.00	\$ -	100.00%
01-35-315-500185	Accrued Vacation Leave Expense	\$ 21,500.00	\$ -	\$ -	\$ 21,500.00	\$ -	100.00%
01-35-315-500187	Accrued Leave Payments	\$ 32,500.00	\$ -	\$ 23,804.27	\$ 8,695.73	\$ -	26.76%
	<b>Information Technology Personnel</b>	<b>\$ 354,800.00</b>	<b>\$ 19,642.62</b>	<b>\$ 107,080.47</b>	<b>\$ 247,719.53</b>	<b>\$ -</b>	<b>69.82%</b>
01-35-315-550044	Printing/Toner and Maintenance	\$ 30,000.00	\$ 1,077.64	\$ 3,631.94	\$ 26,368.06	\$ -	87.89%
01-35-315-580016	Computer Hardware	\$ 30,000.00	\$ 5,112.56	\$ 5,781.56	\$ 24,218.44	\$ -	80.73%
01-35-315-580028	Cybersecurity Soft/Hardware	\$ 60,900.00	\$ 4,706.52	\$ 17,813.04	\$ 43,086.96	\$ -	70.75%
01-35-315-580030	Repair/Purchase Radio Comm Eq	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ -	100.00%
	<b>Information Technology Materials &amp; Supplies</b>	<b>\$ 130,900.00</b>	<b>\$ 10,896.72</b>	<b>\$ 27,226.54</b>	<b>\$ 103,673.46</b>	<b>\$ -</b>	<b>79.20%</b>
01-35-315-501511	Telephone/Internet Service	\$ 93,000.00	\$ 17,254.48	\$ 30,994.80	\$ 62,005.20	\$ -	66.67%
01-35-315-501521	Building Alarms and Security	\$ 34,000.00	\$ 3,282.90	\$ 7,741.72	\$ 26,258.28	\$ -	77.23%
01-35-315-540014	GIS Maintenance and Updates	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ -	100.00%
01-35-315-550030	Membership Dues	\$ 3,000.00	\$ 100.00	\$ 579.88	\$ 2,420.12	\$ -	80.67%
01-35-315-550058	Cyber Security Liability Ins	\$ 7,500.00	\$ -	\$ -	\$ 7,500.00	\$ -	100.00%
01-35-315-580021	IT/Software Support	\$ 8,000.00	\$ -	\$ -	\$ 8,000.00	\$ -	100.00%
01-35-315-580026	License/Maintenance/Support	\$ 321,000.00	\$ 25,110.20	\$ 109,985.35	\$ 211,014.65	\$ -	65.74%
01-35-315-580027	AMR/AMI Annual Support	\$ 171,200.00	\$ 4,186.41	\$ 16,745.64	\$ 154,454.36	\$ -	90.22%
	<b>Information Technology Services</b>	<b>\$ 647,700.00</b>	<b>\$ 49,933.99</b>	<b>\$ 166,047.39</b>	<b>\$ 481,652.61</b>	<b>\$ -</b>	<b>74.36%</b>
<b>Expense Total</b>	<b>INFORMATION TECHNOLOGY</b>	<b>\$ 1,133,400.00</b>	<b>\$ 80,473.33</b>	<b>\$ 300,354.40</b>	<b>\$ 833,045.60</b>	<b>\$ -</b>	<b>73.50%</b>
<b>40</b>	<b>OPERATIONS</b>						
<b>410</b>	<b>Source of Supply Personnel</b>						
01-40-410-500105	Labor	\$ 520,500.00	\$ 36,948.70	\$ 142,116.84	\$ 378,383.16	\$ -	72.70%

Account Number	Description		Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/
01-40-410-500109	FLSA Overtime	\$	500.00	\$ -	\$ -	\$ 500.00	\$ -	100.00%
01-40-410-500110	Overtime	\$	25,500.00	\$ 357.15	\$ 3,649.53	\$ 21,850.47	\$ -	85.69%
01-40-410-500111	Double Time	\$	12,000.00	\$ 279.84	\$ 1,158.46	\$ 10,841.54	\$ -	90.35%
01-40-410-500113	Standby/On-Call	\$	11,000.00	\$ 1,120.00	\$ 5,020.00	\$ 5,980.00	\$ -	54.36%
01-40-410-500114	Incentive Pay	\$	3,000.00	\$ 200.00	\$ 800.00	\$ 2,200.00	\$ -	73.33%
01-40-410-500115	Social Security	\$	41,500.00	\$ 2,562.58	\$ 10,165.45	\$ 31,334.55	\$ -	75.50%
01-40-410-500120	Medicare	\$	10,000.00	\$ 599.31	\$ 2,377.41	\$ 7,622.59	\$ -	76.23%
01-40-410-500125	Health Insurance	\$	128,500.00	\$ 10,699.08	\$ 42,982.91	\$ 85,517.09	\$ -	66.55%
01-40-410-500140	Life Insurance	\$	1,000.00	\$ 63.60	\$ 256.40	\$ 743.60	\$ -	74.36%
01-40-410-500143	EAP Program	\$	500.00	\$ 9.85	\$ 39.87	\$ 460.13	\$ -	92.03%
01-40-410-500145	Workers' Compensation	\$	22,000.00	\$ 1,562.57	\$ 5,491.32	\$ 16,508.68	\$ -	75.04%
01-40-410-500150	Unemployment Insurance	\$	36,500.00	\$ -	\$ -	\$ 36,500.00	\$ -	100.00%
01-40-410-500155	Retirement/CalPERS	\$	125,500.00	\$ 8,908.91	\$ 34,875.27	\$ 90,624.73	\$ -	72.21%
01-40-410-500165	Uniforms and Employee Benefits	\$	3,500.00	\$ 1,448.28	\$ 1,642.22	\$ 1,857.78	\$ -	53.08%
01-40-410-500175	Training/Education/Mtgs/Travel	\$	3,000.00	\$ 69.00	\$ 667.00	\$ 2,333.00	\$ -	77.77%
01-40-410-500180	Accrued Sick Leave Expense	\$	24,000.00	\$ 1,261.64	\$ 6,859.66	\$ 17,140.34	\$ -	71.42%
01-40-410-500185	Accrued Vacation Leave Expense	\$	42,000.00	\$ 1,905.72	\$ 8,720.81	\$ 33,279.19	\$ -	79.24%
01-40-410-500187	Accrued Leave Payments	\$	30,000.00	\$ -	\$ -	\$ 30,000.00	\$ -	100.00%
01-40-410-500195	CIP Related Labor	\$	(22,800.00)	\$ -	\$ -	(22,800.00)	\$ -	100.00%
<b>430</b>	<b>Cross-Connection/Non-Potable Water Personnel</b>							
01-40-430-500105	Labor	\$	111,000.00	\$ 8,295.88	\$ 29,647.96	\$ 81,352.04	\$ -	73.29%
01-40-430-500109	FLSA Overtime	\$	500.00	\$ -	\$ -	\$ 500.00	\$ -	100.00%
01-40-430-500110	Overtime	\$	6,500.00	\$ -	\$ -	\$ 6,500.00	\$ -	100.00%
01-40-430-500111	Double Time	\$	1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	100.00%
01-40-430-500114	Incentive Pay	\$	1,000.00	\$ 50.00	\$ 200.00	\$ 800.00	\$ -	80.00%
01-40-430-500115	Social Security	\$	9,000.00	\$ 527.78	\$ 2,012.67	\$ 6,987.33	\$ -	77.64%
01-40-430-500120	Medicare	\$	2,500.00	\$ 123.43	\$ 470.70	\$ 2,029.30	\$ -	81.17%
01-40-430-500125	Health Insurance	\$	26,000.00	\$ 2,154.05	\$ 8,616.20	\$ 17,383.80	\$ -	66.86%
01-40-430-500140	Life Insurance	\$	500.00	\$ 13.64	\$ 53.32	\$ 446.68	\$ -	89.34%
01-40-430-500143	EAP Program	\$	500.00	\$ 1.97	\$ 7.88	\$ 492.12	\$ -	98.42%
01-40-430-500145	Workers' Compensation	\$	5,000.00	\$ 323.73	\$ 1,079.63	\$ 3,920.37	\$ -	78.41%
01-40-430-500150	Unemployment Insurance	\$	2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	100.00%
01-40-430-500155	Retirement/CalPERS	\$	37,500.00	\$ 2,935.75	\$ 11,463.55	\$ 26,036.45	\$ -	69.43%
01-40-430-500165	Uniforms and Employee Benefits	\$	1,000.00	\$ 156.45	\$ 156.45	\$ 843.55	\$ -	84.36%
01-40-430-500175	Training/Education/Mtgs/Travel	\$	3,500.00	\$ 150.00	\$ 505.00	\$ 2,995.00	\$ -	85.57%
01-40-430-500180	Accrued Sick Leave Expense	\$	5,500.00	\$ -	\$ 924.70	\$ 4,575.30	\$ -	83.19%
01-40-430-500185	Accrued Vacation Leave Expense	\$	8,000.00	\$ 158.52	\$ 1,693.32	\$ 6,306.68	\$ -	78.83%
01-40-430-500187	Accrued Leave Payments	\$	8,000.00	\$ -	\$ -	\$ 8,000.00	\$ -	100.00%
<b>440</b>	<b>Transmission &amp; Distribution Personnel</b>							
01-40-440-500105	Labor	\$	1,424,500.00	\$ 97,018.01	\$ 370,699.22	\$ 1,053,800.78	\$ -	73.98%
01-40-440-500109	FLSA Overtime	\$	1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	100.00%
01-40-440-500110	Overtime	\$	63,500.00	\$ 4,847.79	\$ 11,634.56	\$ 51,865.44	\$ -	81.68%
01-40-440-500111	Double Time	\$	27,000.00	\$ 34.84	\$ 2,424.38	\$ 24,575.62	\$ -	91.02%

Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/
01-40-440-500113	Standby/On-Call	\$ 23,000.00	\$ 1,960.00	\$ 6,860.00	\$ 16,140.00	\$ -	70.17%
01-40-440-500114	Incentive Pay	\$ 7,000.00	\$ -	\$ -	\$ 7,000.00	\$ -	100.00%
01-40-440-500115	Social Security	\$ 112,000.00	\$ 7,061.66	\$ 26,493.97	\$ 85,506.03	\$ -	76.34%
01-40-440-500120	Medicare	\$ 26,500.00	\$ 1,651.52	\$ 6,121.80	\$ 20,378.20	\$ -	76.90%
01-40-440-500125	Health Insurance	\$ 349,500.00	\$ 22,414.27	\$ 74,274.95	\$ 275,225.05	\$ -	78.75%
01-40-440-500140	Life Insurance	\$ 2,500.00	\$ 182.68	\$ 660.58	\$ 1,839.42	\$ -	73.58%
01-40-440-500143	EAP Program	\$ 1,000.00	\$ 34.39	\$ 120.31	\$ 879.69	\$ -	87.97%
01-40-440-500145	Workers' Compensation	\$ 48,500.00	\$ 3,873.00	\$ 12,881.99	\$ 35,618.01	\$ -	73.44%
01-40-440-500155	Retirement/CalPERS	\$ 282,500.00	\$ 21,673.95	\$ 79,936.52	\$ 202,563.48	\$ -	71.70%
01-40-440-500165	Uniforms and Employee Benefits	\$ 18,600.00	\$ 8,557.03	\$ 8,557.03	\$ 10,042.97	\$ -	53.99%
01-40-440-500175	Training/Education/Mtgs/Travel	\$ 20,000.00	\$ 715.27	\$ 7,165.99	\$ 12,834.01	\$ -	64.17%
01-40-440-500180	Accrued Sick Leave Expense	\$ 74,000.00	\$ 5,495.46	\$ 12,700.77	\$ 61,299.23	\$ -	82.84%
01-40-440-500185	Accrued Vacation Leave Expense	\$ 100,000.00	\$ 4,236.12	\$ 16,093.96	\$ 83,906.04	\$ -	83.91%
01-40-440-500187	Accrued Leave Payments	\$ 80,500.00	\$ -	\$ -	\$ 80,500.00	\$ -	100.00%
01-40-440-500195	CIP Related Labor	\$ (40,000.00)	\$ (67.84)	\$ (107.62)	\$ (39,892.38)	\$ -	99.73%
<b>450</b>	<b>Inspections Personnel</b>						
01-40-450-500105	Labor	\$ 74,000.00	\$ 249.03	\$ 3,444.15	\$ 70,555.85	\$ -	95.35%
01-40-450-500110	Overtime	\$ 12,000.00	\$ -	\$ 252.04	\$ 11,747.96	\$ -	97.90%
01-40-450-500111	Double Time	\$ 4,500.00	\$ -	\$ -	\$ 4,500.00	\$ -	100.00%
01-40-450-500113	Standby/On-Call	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ -	100.00%
01-40-450-500115	Social Security	\$ 6,000.00	\$ 15.52	\$ 229.89	\$ 5,770.11	\$ -	96.17%
01-40-450-500120	Medicare	\$ 1,500.00	\$ 3.63	\$ 53.76	\$ 1,446.24	\$ -	96.42%
01-40-450-500125	Health Insurance	\$ 19,000.00	\$ 43.45	\$ 872.53	\$ 18,127.47	\$ -	95.41%
01-40-450-500140	Life Insurance	\$ 500.00	\$ 0.60	\$ 7.36	\$ 492.64	\$ -	98.53%
01-40-450-500143	EAP Program	\$ 500.00	\$ 0.15	\$ 1.60	\$ 498.40	\$ -	99.68%
01-40-450-500145	Workers' Compensation	\$ 3,500.00	\$ 8.88	\$ 113.26	\$ 3,386.74	\$ -	96.76%
01-40-450-500155	Retirement/CalPERS	\$ 10,000.00	\$ 21.49	\$ 297.22	\$ 9,702.78	\$ -	97.03%
<b>460</b>	<b>Customer Svc &amp; Meter Reading Personnel</b>						
01-40-460-500105	Labor	\$ 242,000.00	\$ 15,751.64	\$ 65,225.55	\$ 176,774.45	\$ -	73.05%
01-40-460-500109	FLSA Overtime	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	100.00%
01-40-460-500110	Overtime	\$ 6,000.00	\$ 93.05	\$ 344.85	\$ 5,655.15	\$ -	94.25%
01-40-460-500111	Double Time	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	100.00%
01-40-460-500113	Standby/On-Call	\$ 6,500.00	\$ -	\$ -	\$ 6,500.00	\$ -	100.00%
01-40-460-500114	Incentive Pay	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	\$ -	100.00%
01-40-460-500115	Social Security	\$ 19,000.00	\$ 1,048.98	\$ 4,402.35	\$ 14,597.65	\$ -	76.83%
01-40-460-500120	Medicare	\$ 4,500.00	\$ 245.34	\$ 1,029.54	\$ 3,470.46	\$ -	77.12%
01-40-460-500125	Health Insurance	\$ 65,500.00	\$ 4,911.03	\$ 21,416.99	\$ 44,083.01	\$ -	67.30%
01-40-460-500140	Life Insurance	\$ 500.00	\$ 25.73	\$ 109.37	\$ 390.63	\$ -	78.13%
01-40-460-500143	EAP Program	\$ 500.00	\$ 4.51	\$ 19.70	\$ 480.30	\$ -	96.06%
01-40-460-500145	Workers' Compensation	\$ 10,500.00	\$ 643.83	\$ 2,386.11	\$ 8,113.89	\$ -	77.28%
01-40-460-500155	Retirement/CalPERS	\$ 75,000.00	\$ 5,608.49	\$ 22,386.93	\$ 52,613.07	\$ -	70.15%
01-40-460-500165	Uniforms and Employee Benefits	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ -	100.00%
01-40-460-500175	Training/Education/Mtgs/Travel	\$ 2,000.00	\$ -	\$ 124.80	\$ 1,875.20	\$ -	93.76%

Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/
01-40-460-500180	Accrued Sick Leave Expense	\$ 9,000.00	\$ 134.36	\$ (273.94)	\$ 9,273.94	\$ -	103.04%
01-40-460-500185	Accrued Vacation Leave Expense	\$ 17,000.00	\$ 57.68	\$ 1,634.71	\$ 15,365.29	\$ -	90.38%
01-40-460-500187	Accrued Leave Payments	\$ 14,500.00	\$ -	\$ -	\$ 14,500.00	\$ -	100.00%
01-40-460-500195	CIP Related Labor	\$ (41,000.00)	\$ (232.67)	\$ (708.26)	\$ (40,291.74)	\$ -	98.27%
<b>470</b>	<b>Maintenance &amp; General Plant Personnel</b>						
01-40-470-500105	Labor	\$ 189,000.00	\$ 14,973.61	\$ 66,683.81	\$ 122,316.19	\$ -	64.72%
01-40-470-500109	FLSA Overtime	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	100.00%
01-40-470-500110	Overtime	\$ 4,000.00	\$ -	\$ 24.21	\$ 3,975.79	\$ -	99.39%
01-40-470-500111	Double Time	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	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	\$ 100.00	\$ 300.00	\$ 1,200.00	\$ -	80.00%
01-40-470-500115	Social Security	\$ 13,500.00	\$ 1,068.30	\$ 4,406.35	\$ 9,093.65	\$ -	67.36%
01-40-470-500120	Medicare	\$ 3,500.00	\$ 249.82	\$ 1,030.52	\$ 2,469.48	\$ -	70.56%
01-40-470-500125	Health Insurance	\$ 47,000.00	\$ 4,303.95	\$ 17,351.63	\$ 29,648.37	\$ -	63.08%
01-40-470-500140	Life Insurance	\$ 500.00	\$ 20.14	\$ 119.07	\$ 380.93	\$ -	76.19%
01-40-470-500143	EAP Program	\$ 500.00	\$ 4.29	\$ 25.37	\$ 474.63	\$ -	94.93%
01-40-470-500145	Workers' Compensation	\$ 8,000.00	\$ 654.39	\$ 2,490.62	\$ 5,509.38	\$ -	68.87%
01-40-470-500155	Retirement/CalPERS	\$ 17,500.00	\$ 1,428.21	\$ 5,599.85	\$ 11,900.15	\$ -	68.00%
01-40-470-500165	Uniforms and Employee Benefits	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	100.00%
01-40-470-500175	Training/Education/Mtgs/Travel	\$ 2,000.00	\$ -	\$ 145.00	\$ 1,855.00	\$ -	92.75%
01-40-470-500180	Accrued Sick Leave Expenses	\$ 7,500.00	\$ 719.50	\$ 1,773.74	\$ 5,726.26	\$ -	76.35%
01-40-470-500185	Accrued Vacation Expenses	\$ 8,500.00	\$ 1,430.80	\$ 2,248.61	\$ 6,251.39	\$ -	73.55%
01-40-470-500187	Accrued Leave Payments	\$ 3,500.00	\$ -	\$ -	\$ 3,500.00	\$ -	100.00%
01-40-470-500195	CIP Related Labor	\$ -	\$ -	\$ (4,349.96)	\$ 4,349.96	\$ -	0.00%
	<b>OPERATIONS Personnel</b>	<b>\$ 4,753,800.00</b>	<b>\$ 316,163.31</b>	<b>\$ 1,181,392.27</b>	<b>\$ 3,572,407.73</b>	<b>\$ -</b>	<b>75.15%</b>
<b>410</b>	<b>Source of Supply Materials &amp; Supplies</b>						
01-40-410-501101	Electricity - Wells	\$ 3,100,000.00	\$ -	\$ 473,505.62	\$ 2,626,494.38	\$ -	84.73%
01-40-410-501201	Gas - Wells	\$ 500.00	\$ 14.30	\$ 58.68	\$ 441.32	\$ -	88.26%
01-40-410-510011	Treatment and Chemicals	\$ 221,000.00	\$ 6,391.13	\$ 30,689.03	\$ 190,310.97	\$ -	86.11%
01-40-410-510021	Lab Testing	\$ 94,500.00	\$ 4,685.07	\$ 21,356.75	\$ 73,143.25	\$ -	77.40%
01-40-410-510031	Small Tools, Parts, & Maint	\$ 7,000.00	\$ 1,211.75	\$ 2,715.77	\$ 4,284.23	\$ -	61.20%
01-40-410-520021	Maint & Repair-Telemetry	\$ 5,000.00	\$ -	\$ 858.50	\$ 4,141.50	\$ -	82.83%
01-40-410-520061	Maint & Repair-Pumping Equip	\$ 118,000.00	\$ (2,754.52)	\$ 46,052.91	\$ 71,947.09	\$ -	60.97%
01-40-410-530001	Minor Capital Acquisitions	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ -	100.00%
01-40-410-550066	Subscriptions	\$ 2,000.00	\$ -	\$ 1,633.26	\$ 366.74	\$ -	18.34%
<b>430</b>	<b>Cross-Connection/Non-Potable Water Materials &amp; Supplies</b>						
01-40-430-510031	Small Tools Parts & Maint	\$ 3,000.00	\$ 53.85	\$ 53.85	\$ 2,946.15	\$ -	98.21%
01-40-430-540001	Backflow Maintenance	\$ 15,000.00	\$ 2,741.81	\$ 5,060.13	\$ 9,939.87	\$ -	66.27%
01-40-430-550066	Subscriptions	\$ 3,700.00	\$ -	\$ -	\$ 3,700.00	\$ -	100.00%
<b>440</b>	<b>Transmission &amp; Distribution Materials &amp; Supplies</b>						
01-40-440-500178	General Safety Supplies	\$ 12,000.00	\$ 1,130.73	\$ 3,966.18	\$ 8,033.82	\$ -	66.95%
01-40-440-510031	Small Tools, Parts, & Maint	\$ 18,000.00	\$ 3,212.08	\$ 11,779.42	\$ 6,220.58	\$ -	34.56%

Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/
01-40-440-520071	Maint & Repair-Pipeline/FireHy	\$ 145,000.00	\$ 3,775.28	\$ 17,652.23	\$ 127,347.77	\$ -	87.83%
01-40-440-520081	Maint & Repair-Hydraulic Valve	\$ 42,000.00	\$ -	\$ -	\$ 42,000.00	\$ -	100.00%
01-40-440-530001	Minor Capital Acquisitions	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ -	100.00%
01-40-440-540024	Inventory Adjustments	\$ 50,000.00	\$ -	\$ 51.33	\$ 49,948.67	\$ -	99.90%
01-40-440-540036	Line Locates	\$ 3,800.00	\$ 5.82	\$ 587.12	\$ 3,212.88	\$ -	84.55%
01-40-440-540042	Meters Maintenance & Services	\$ 200,000.00	\$ 78,419.61	\$ 106,752.05	\$ 93,247.95	\$ 2,942.75	45.15%
01-40-440-540078	Reservoir Maintenance	\$ 89,400.00	\$ 24,400.00	\$ 24,481.55	\$ 64,918.45	\$ -	72.62%
<b>470</b>	<b>Maintenance &amp; General Plant Materials &amp; Supplies</b>						
01-40-470-501111	Electricity -560 Magnolia Ave	\$ 44,000.00	\$ -	\$ 6,179.56	\$ 37,820.44	\$ -	85.96%
01-40-470-501121	Electricity -12303 Oak Glen Rd	\$ 4,000.00	\$ (36.96)	\$ 20.20	\$ 3,979.80	\$ -	99.50%
01-40-470-501131	Electricity -13695 Oak Glen Rd	\$ 3,600.00	\$ 53.95	\$ 445.19	\$ 3,154.81	\$ -	87.63%
01-40-470-501141	Electricity -13697 Oak Glen Rd	\$ 3,600.00	\$ 148.68	\$ 845.89	\$ 2,754.11	\$ -	76.50%
01-40-470-501151	Electricity -9781 AveMiravilla	\$ 2,500.00	\$ -	\$ 291.80	\$ 2,208.20	\$ -	88.33%
01-40-470-501161	Electricity -815 E 12th St	\$ 15,400.00	\$ -	\$ 1,893.04	\$ 13,506.96	\$ -	87.71%
01-40-470-501171	Electricity -851 E 6th St	\$ 5,400.00	\$ -	\$ 866.72	\$ 4,533.28	\$ -	83.95%
01-40-470-501321	Propane -12303 Oak Glen Rd	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	100.00%
01-40-470-501331	Propane -13695 Oak Glen Rd	\$ 4,000.00	\$ -	\$ 622.38	\$ 3,377.62	\$ -	84.44%
01-40-470-501341	Propane -13697 Oak Glen Rd	\$ 5,500.00	\$ -	\$ 1,344.20	\$ 4,155.80	\$ -	75.56%
01-40-470-501351	Propane -9781 AveMiravilla	\$ 2,300.00	\$ -	\$ 764.17	\$ 1,535.83	\$ -	66.78%
01-40-470-501411	Sanitation -560 Magnolia Ave	\$ 7,500.00	\$ 23.22	\$ 1,281.90	\$ 6,218.10	\$ -	82.91%
01-40-470-501461	Sanitation -815 E 12th Ave	\$ 6,500.00	\$ -	\$ 2,134.04	\$ 4,365.96	\$ -	67.17%
01-40-470-501471	Sanitation -11083 Cherry Ave	\$ 7,000.00	\$ 732.64	\$ 1,465.28	\$ 5,534.72	\$ -	79.07%
01-40-470-501481	Sanitation - 39500 Brookside	\$ 8,000.00	\$ 1,029.08	\$ 2,058.16	\$ 5,941.84	\$ -	74.27%
01-40-470-501600	Property Maintenance & Repairs	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	\$ -	100.00%
01-40-470-501611	Maint & Repair-560 Magnolia	\$ 83,600.00	\$ 1,672.90	\$ 6,559.47	\$ 77,040.53	\$ -	92.15%
01-40-470-501621	Maint & Repair-12303 Oak Glen	\$ 31,000.00	\$ -	\$ 3.86	\$ 30,996.14	\$ -	99.99%
01-40-470-501631	Maint & Repair-13695 Oak Glen	\$ 6,000.00	\$ -	\$ -	\$ 6,000.00	\$ -	100.00%
01-40-470-501641	Maint & Repair-13697 Oak Glen	\$ 9,000.00	\$ 193.89	\$ 7,883.81	\$ 1,116.19	\$ -	12.40%
01-40-470-501651	Maint & Repair-9781 Avenida	\$ 4,500.00	\$ -	\$ 225.00	\$ 4,275.00	\$ -	95.00%
01-40-470-501661	Maint & Repair-815 E 12th St	\$ 83,000.00	\$ 761.83	\$ 4,759.01	\$ 78,240.99	\$ -	94.27%
01-40-470-501671	Maint & Repair-851 E 6th St	\$ 4,200.00	\$ 464.59	\$ 1,655.99	\$ 2,544.01	\$ -	60.57%
01-40-470-501681	Maint & Repair-39500 Brookside	\$ 5,000.00	\$ 277.29	\$ 420.29	\$ 4,579.71	\$ -	91.59%
01-40-470-501691	Maint & Repair-Buildings(Gen)	\$ 78,000.00	\$ 1,232.03	\$ 3,642.69	\$ 74,357.31	\$ -	95.33%
01-40-470-510001	Auto/Fuel	\$ 179,300.00	\$ 8,647.81	\$ 39,980.81	\$ 139,319.19	\$ -	77.70%
01-40-470-510002	CIP Related Fuel	\$ (10,000.00)	\$ -	\$ -	\$ (10,000.00)	\$ -	100.00%
01-40-470-520011	Maint & Repair-Safety Equip	\$ 20,000.00	\$ -	\$ 30.14	\$ 19,969.86	\$ -	99.85%
01-40-470-520031	Maint & Repair-General Equip	\$ 80,000.00	\$ 1,461.68	\$ 31,725.77	\$ 48,274.23	\$ 328.14	59.93%
01-40-470-520041	Maintenance & Repair-Fleet	\$ 80,000.00	\$ 7,862.22	\$ 52,683.25	\$ 27,316.75	\$ -	34.15%
01-40-470-520051	Maintenance & Repair-Paving	\$ 120,000.00	\$ -	\$ -	\$ 120,000.00	\$ -	100.00%
01-40-470-520053	Maint & Repair-Paving-Beaumont	\$ 300,000.00	\$ 67,985.95	\$ 105,278.50	\$ 194,721.50	\$ -	64.91%
01-40-470-530001	Minor Capital Acquisitions	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ -	100.00%
01-40-470-540052	Encroachment Permits	\$ 20,000.00	\$ -	\$ -	\$ 20,000.00	\$ -	100.00%
	<b>OPERATIONS Materials &amp; Supplies</b>	<b>\$ 5,368,800.00</b>	<b>\$ 215,797.71</b>	<b>\$ 1,022,315.50</b>	<b>\$ 4,346,484.50</b>	<b>\$ 3,270.89</b>	<b>80.90%</b>

Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/
<b>410</b>	<b>Source of Supply Services</b>						
01-40-410-500501	State Project Water Purchases	\$ 4,468,800.00	\$ 558,999.00	\$ 1,461,537.00	\$ 3,007,263.00	\$ -	67.29%
01-40-410-540084	Regulations Mandates & Tariffs	\$ 160,000.00	\$ 9,774.31	\$ 45,851.86	\$ 114,148.14	\$ -	71.34%
<b>430</b>	<b>Cross-Connection/Non-Potable Water Services</b>						
01-40-430-550051	Advertising/Legal Notices	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	100.00%
<b>440</b>	<b>Transmission &amp; Distribution Services</b>						
01-40-440-550051	Advertising/Legal Notices	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ -	100.00%
01-40-440-500190	Temporary Labor	\$ 63,300.00	\$ 5,460.75	\$ 19,082.27	\$ 44,217.73	\$ -	69.85%
<b>470</b>	<b>Maintenance &amp; General Plant Services</b>						
01-40-470-540030	Landscape Maintenance	\$ 82,000.00	\$ 5,828.40	\$ 21,061.11	\$ 60,938.89	\$ -	74.32%
01-40-470-540072	NCRF, Canyons, & Pond Maint	\$ 260,300.00	\$ 24,160.11	\$ 55,703.90	\$ 204,596.10	\$ -	78.60%
	<b>OPERATIONS Services</b>	<b>\$ 5,039,900.00</b>	<b>\$ 604,222.57</b>	<b>\$ 1,603,236.14</b>	<b>\$ 3,436,663.86</b>	<b>\$ -</b>	<b>68.19%</b>
<b>Expense Total</b>	<b>OPERATIONS</b>	<b>\$ 15,162,500.00</b>	<b>\$ 1,136,183.59</b>	<b>\$ 3,806,943.91</b>	<b>\$ 11,355,556.09</b>	<b>\$ 3,270.89</b>	<b>74.87%</b>
<b>50</b>	<b>GENERAL</b>						
01-50-510-500112	Stipend-Association Mtg Attend	\$ 1,300.00	\$ 150.00	\$ 525.00	\$ 775.00	\$ -	59.62%
	<b>Personnel</b>	<b>\$ 1,300.00</b>	<b>\$ 150.00</b>	<b>\$ 525.00</b>	<b>\$ 775.00</b>	<b>\$ -</b>	<b>59.62%</b>
01-50-510-502001	Rents/Leases	\$ 35,000.00	\$ 2,896.00	\$ 11,584.00	\$ 23,416.00	\$ -	66.90%
01-50-510-510031	Small Tools, Parts, & Maint	\$ 1,000.00	\$ -	\$ 32.82	\$ 967.18	\$ -	96.72%
01-50-510-540066	Property Damage and Theft	\$ 60,000.00	\$ -	\$ 3,271.51	\$ 56,728.49	\$ -	94.55%
01-50-510-550040	General Supplies	\$ 19,800.00	\$ 315.82	\$ 1,149.69	\$ 18,650.31	\$ -	94.19%
01-50-510-550060	Public Ed/Community Outreach	\$ 14,000.00	\$ 4,070.39	\$ 4,962.53	\$ 9,037.47	\$ -	64.55%
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	\$ -	\$ 769.92	\$ 10,230.08	\$ -	93.00%
	<b>General Materials &amp; Supplies</b>	<b>\$ 141,800.00</b>	<b>\$ 7,282.21</b>	<b>\$ 21,770.47</b>	<b>\$ 120,029.53</b>	<b>\$ -</b>	<b>84.65%</b>
01-50-510-550096	Beaumont Basin Watermaster	\$ 135,000.00	\$ 14,067.46	\$ 32,088.92	\$ 102,911.08	\$ -	76.23%
01-50-510-550097	SAWPA Basin Monitoring Program	\$ 30,000.00	\$ 2,373.68	\$ 9,494.72	\$ 20,505.28	\$ -	68.35%
	<b>General Services</b>	<b>\$ 165,000.00</b>	<b>\$ 16,441.14</b>	<b>\$ 41,583.64</b>	<b>\$ 123,416.36</b>	<b>\$ -</b>	<b>74.80%</b>
<b>Expense Total</b>	<b>GENERAL</b>	<b>\$ 308,100.00</b>	<b>\$ 23,873.35</b>	<b>\$ 63,879.11</b>	<b>\$ 244,220.89</b>	<b>\$ -</b>	<b>79.27%</b>
<b>Expense Total</b>	<b>ALL EXPENSES</b>	<b>\$ 25,931,400.00</b>	<b>\$ 2,098,252.75</b>	<b>\$ 6,981,374.57</b>	<b>\$ 18,950,025.43</b>	<b>\$ 3,270.89</b>	<b>73.06%</b>



**Beaumont-Cherry Valley Water District  
Board of Directors Regular Meeting  
June 11, 2025**

**Item 3b**

**STAFF REPORT**

**TO:** Board of Directors  
**FROM:** Dan Jagers, General Manager  
**SUBJECT:** April 30, 2025, Cash Balance and Investment Report

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**Staff Recommendation**

Approve the April 30, 2025, Cash Balance and Investment Report.

**Summary**

Attached is the Cash and Investment Report as of April 30, 2025. The District's total invested cash and marketable securities have a market value of \$86,314,928.16.

**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 498 days. The maximum WAM allowed by the Investment Policy is 1,825 days. The current portfolio and expected revenue cash flow will be sufficient to meet budgeted expenditure requirements for the next six months and the foreseeable future.

**Attachment(s)**

1. April 30, 2025, Cash Balance and Investment Report
2. Local Agency Investment Fund April 2025 Statement
3. Chandler Asset Management Portfolio Summary as of April 30, 2025
4. Chandler Asset Management Statement of Compliance as of April 30, 2025
5. Chandler Asset Management Holdings Report as of April 30, 2025
6. Chandler Asset Management Income Earned Report as of April 30, 2025

Staff Report prepared by Erica Gonzales, Management Analyst II



**Beaumont-Cherry Valley Water District**  
**Cash Balance & Investment Report <sup>(1)</sup>**  
**As of April 30, 2025**

Cash Balance Per Account

Account Name	Account Ending #	Balance	Prior Month Balance	Difference	Rate	Current Period Income	Income Year-to-Date
<b>Wells Fargo</b>							
General	4152	\$2,125,200.30	\$3,457,109.02	(\$1,331,908.72) <sup>(2)</sup>	0.06%	\$1,752.30	\$2,743.95 <sup>(3)</sup>
<b>Total Cash</b>		<b>\$ 2,125,200.30</b>	<b>\$ 3,457,109.02</b>	<b>\$ (1,331,908.72)</b>		<b>\$ 1,752.30</b>	<b>\$ 2,743.95</b>

Investment Summary

Account Name	Market Value	Prior Month Balance	Difference	Actual % of Total	Rate	Current Period Income	Income Year-to-Date <sup>(4)</sup>
Ca. State Treasurer's Office: Local Agency Investment Fund	\$43,240,189.72	\$42,764,549.21	\$475,640.51	51%	4.27%	\$0.00	\$475,640.51
CalTRUST Short Term Fund	\$0.00	\$0.00 <sup>(6)</sup>	\$0.00	0%	4.41%	\$0.00	\$0.00
Chandler Investment Services	\$40,949,538.14 <sup>(5)</sup>	\$40,644,067.11	\$305,471.03	49%	4.03%	\$135,552.79	\$540,611.99
<b>Total Investments</b>	<b>\$84,189,727.86</b>	<b>\$83,408,616.32</b>	<b>\$781,111.54</b>				<b>\$1,016,252.50</b>
<b>Total Cash &amp; Investments</b>	<b>\$ 86,314,928.16</b>	<b>\$86,865,725.34</b>	<b>(\$550,797.18)</b>				

Account Name	Book Value	Prior Month Balance	Difference
Chandler Investment Services	\$40,314,070.45	\$40,144,077.42	\$169,993.03
<b>Book - MV</b>	<b>\$ (635,467.69)</b>	<b>\$ (499,989.69)</b>	<b>\$169,993.03</b>

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 Sylvia Molina, Director of Finance and Administration

The investments above have been reviewed by the General Manager Daniel K. Jagers Daniel K. Jagers, General Manager

- (1) All investments held are in compliance with the District's Investment Policy pertaining to maximum specified percentages of the District's portfolio, maturity, and par amount.
- (2) One check for \$515K to South West Pump and Drilling for Well 2A and one check to SGPWA for \$631K for 1,582 AF of imported water were issued and cleared the bank in April 2025.
- (3) Under the newest Wells Fargo Banking contract, BCVWD's Checking account earns interest monthly. The first earnings are reported on the March 31, 2025 Statement.
- (4) Income Year-to-Date is based on Income Earned for each reporting period in total prior to the application of bank fees.
- (5) 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.
- (6) Redemption of full investment March 2022.

# California State Treasurer

## Fiona Ma, CPA



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

May 01, 2025

[LAIF Home](#)  
[PMIA Average Monthly Yields](#)

BEAUMONT-CHERRY VALLEY WATER DISTRICT

TREASURER  
P.O. BOX 2037  
BEAUMONT, CA 92223

[Tran Type Definitions](#)

Account Number: [REDACTED]

April 2025 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Web Confirm Number	Authorized Caller	Amount
4/15/2025	4/14/2025	QRD	1771974	N/A	SYSTEM	475,640.51

### Account Summary

Total Deposit:	475,640.51	Beginning Balance:	42,764,549.21
Total Withdrawal:	0.00	Ending Balance:	43,240,189.72

## PORTFOLIO SUMMARY

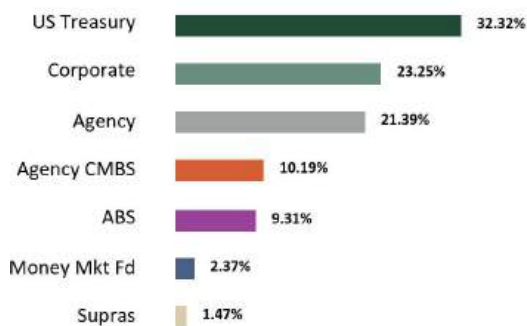


Beaumont-Cherry Valley Water District | [REDACTED] | As of April 30, 2025

## Portfolio Characteristics

Average Modified Duration	1.84
Average Coupon	3.90%
Average Purchase YTM	4.29%
Average Market YTM	4.03%
Average Credit Quality*	AA+
Average Final Maturity	2.21
Average Life	1.89

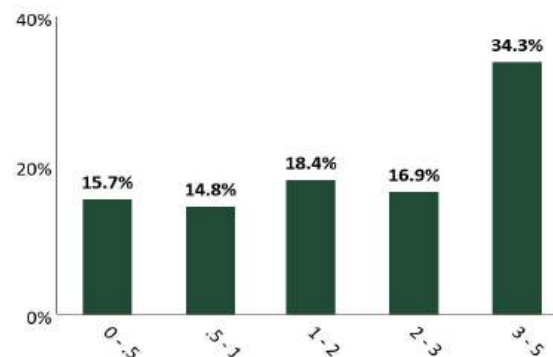
## Sector Allocation



## Account Summary

	End Values as of 03/31/2025	End Values as of 04/30/2025
Market Value	40,331,941.20	40,666,417.89
Accrued Interest	312,125.91	283,120.25
<b>Total Market Value</b>	<b>40,644,067.11</b>	<b>40,949,538.14</b>
Income Earned	139,851.81	138,977.30
Cont/WD	0.00	0.00
Par	40,368,795.10	40,540,978.67
Book Value	40,144,077.42	40,314,070.45
Cost Value	39,848,448.02	40,019,102.07

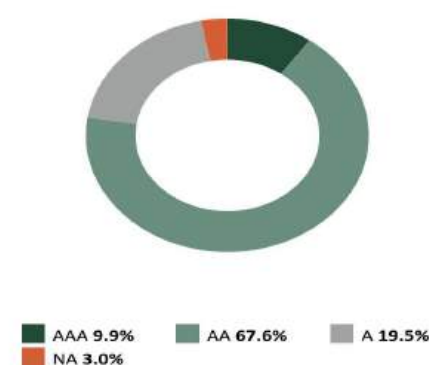
## Maturity Distribution



## Top Issuers

Government of The United States	32.32%
Farm Credit System	12.82%
FHLMC	10.19%
Federal Home Loan Banks	7.35%
First American Govt Oblig fund	2.37%
Walmart Inc.	1.48%
Honda Auto Receivables Owner Trust	1.41%
John Deere Owner Trust	1.37%

## Credit Quality (S&amp;P)



## Performance Review

Total Rate of Return**	1M	3M	YTD	1YR	2YRS	3YRS	5YRS	10YRS	Since Inception (04/01/22)
Beaumont-Cherry Valley WD	0.75%	2.00%	2.49%	6.70%	4.94%	3.79%	--	--	3.64%
Benchmark Return	0.79%	1.95%	2.39%	6.60%	4.46%	3.27%	--	--	3.02%

\*The average credit quality is a weighted average calculation of the highest of S&amp;P, Moody's and Fitch.

\*\*Periods over 1 year are annualized.

Benchmark: ICE BofA 1-3 Year US Treasury Index Secondary Benchmark:

# STATEMENT OF COMPLIANCE

BCVWD Consolidated | [REDACTED] | As of April 30, 2025

Rules Name	Limit	Actual	Compliance Status	Notes
<b>AGENCY MORTGAGE SECURITIES (CMOS)</b>				
Max % (MV; ABS, CMO, & MBS)	20.0	9.4	Compliant	
Max Maturity (Years)	5.0	4.2	Compliant	
Min Rating (AA- by 1)	0.0	0.0	Compliant	
<b>ASSET-BACKED SECURITIES (ABS)</b>				
Max % (MV; ABS, CMO & MBS)	20.0	9.4	Compliant	
Max % Issuer (MV)	5.0	0.5	Compliant	
Max Maturity (Years)	5	4	Compliant	
Min Rating (AA- by 1)	0.0	0.0	Compliant	
<b>BANKERS' ACCEPTANCES</b>				
Max % (MV)	40.0	0.0	Compliant	
Max % Issuer (MV)	5.0	0.0	Compliant	
Max Maturity (Days)	180	0.0	Compliant	
Min Rating (A-1 by 1)	0.0	0.0	Compliant	
<b>CERTIFICATE OF DEPOSIT PLACEMENT SERVICE (CDARS)</b>				
Max % (MV)	50.0	0.0	Compliant	
<b>COLLATERALIZED TIME DEPOSITS (NON-NEGOTIABLE CD/TD)</b>				
Max % Issuer (MV)	5.0	0.0	Compliant	
<b>COMMERCIAL PAPER</b>				
Max % (MV)	25.0	0.0	Compliant	
Max % Issuer (MV)	5.0	0.0	Compliant	
Max Maturity (Days)	270	0.0	Compliant	
Min Rating (A-1 by 1 or A- by 1)	0.0	0.0	Compliant	
<b>CORPORATE MEDIUM TERM NOTES</b>				
Max % (MV)	30.0	11.2	Compliant	
Max % Issuer (MV)	5.0	0.7	Compliant	
Max Maturity (Years)	5	4	Compliant	
Min Rating (A- by 1)	0.0	0.0	Compliant	
<b>FEDERAL AGENCIES</b>				
Max % (MV)	100.0	10.3	Compliant	
Max Maturity (Years)	5	3	Compliant	
<b>LOCAL GOVERNMENT INVESTMENT POOL (LGIP)</b>				
Min Rating (AA- by 1)	0.0	0.0	Compliant	

# STATEMENT OF COMPLIANCE



BCVWD Consolidated | [REDACTED] | As of April 30, 2025

Rules Name	Limit	Actual	Compliance Status	Notes
<b>MONEY MARKET MUTUAL FUNDS</b>				
Max % (MV)	20.0	1.1	Compliant	
Min Rating (AAA by 2)	0.0	0.0	Compliant	
<b>MORTGAGE-BACKED SECURITIES (NON-AGENCY)</b>				
Max % (MV)	20.0	0.0	Compliant	
Max % Issuer (MV)	5.0	0.0	Compliant	
Max Maturity (Years)	5.0	0.0	Compliant	
Min Rating (AA- by 1)	0.0	0.0	Compliant	
<b>MUNICIPAL SECURITIES (CA, LOCAL AGENCY)</b>				
Max % Issuer (MV)	5.0	0.0	Compliant	
Max Maturity (Years)	5	0.0	Compliant	
<b>MUNICIPAL SECURITIES (CA, OTHER STATES)</b>				
Max % Issuer (MV)	5.0	0.0	Compliant	
Max Maturity (Years)	5	0.0	Compliant	
<b>NEGOTIABLE CERTIFICATES OF DEPOSIT (NCD)</b>				
Max % (MV)	30.0	0.0	Compliant	
Max % Issuer (MV)	5.0	0.0	Compliant	
Max Maturity (Years)	5	0.0	Compliant	
<b>REPURCHASE AGREEMENTS</b>				
Max % (MV)	10.0	0.0	Compliant	
Max Maturity (Years)	1.0	0.0	Compliant	
<b>REVERSE REPURCHASE AGREEMENTS</b>				
Max % (MV)	20.0	0.0	Compliant	
Max Maturity (Days)	92.0	0.0	Compliant	
<b>SUPRANATIONAL OBLIGATIONS</b>				
Max % (MV)	30.0	0.7	Compliant	
Max % Issuer (MV)	5.0	0.4	Compliant	
Max Maturity (Years)	5	4	Compliant	
Min Rating (AA- by 1)	0.0	0.0	Compliant	
<b>U.S. TREASURIES</b>				
Max % (MV)	100.0	15.6	Compliant	
Max Maturity (Years)	5	4	Compliant	

## HOLDINGS REPORT



Beaumont-Cherry Valley Water District | [REDACTED] | As of April 30, 2025

Cusip	Security Description	Par Value/ Units	Purchase Date Purchase Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody's/ S&P/ Fitch	Maturity Duration
<b>ABS</b>									
89238JAC9	TAOT 2021-D A3 0.71 04/15/2026	893.61	12/14/2022 5.27%	841.57 878.78	99.83 5.08%	892.12 0.28	0.00% 13.33	NA/AAA AAA	0.96 0.04
43815PAC3	HAROT 2022-2 A3 3.73 07/20/2026	14,800.22	08/15/2022 3.87%	14,799.34 14,799.98	99.74 4.76%	14,762.39 19.94	0.04% (37.59)	NA/AAA AAA	1.22 0.25
89238FAD5	TAOT 2022-B A3 2.93 09/15/2026	47,668.90	-- 3.31%	47,331.14 47,569.56	99.60 4.74%	47,480.56 62.08	0.12% (89.00)	Aaa/AAA NA	1.38 0.22
362585AC5	GMCAR 2022-2 A3 3.1 02/16/2027	11,419.02	04/05/2022 3.16%	11,416.64 11,418.33	99.49 5.00%	11,360.32 14.75	0.03% (58.01)	Aaa/AAA NA	1.80 0.27
47800AAC4	JDOT 2022-B A3 3.74 02/16/2027	45,989.89	07/12/2022 3.77%	45,985.50 45,988.39	99.61 4.55%	45,809.10 76.45	0.11% (179.29)	Aaa/NA AAA	1.80 0.50
05611UAD5	BMWLT 2024-1 A3 4.98 03/25/2027	300,000.00	06/20/2024 5.40%	298,406.25 298,903.21	100.46 4.41%	301,392.60 249.00	0.74% 2,489.39	Aaa/AAA NA	1.90 0.74
89231CAD9	TAOT 2022-C A3 3.76 04/15/2027	70,240.60	08/08/2022 3.80%	70,228.86 70,235.85	99.59 4.77%	69,953.07 117.38	0.17% (282.78)	NA/AAA AAA	1.96 0.42
36265WAD5	GMCAR 2022-3 A3 3.64 04/16/2027	20,570.88	07/06/2022 3.93%	20,570.74 20,570.83	99.70 4.76%	20,509.16 31.20	0.05% (61.66)	Aaa/NA AAA	1.96 0.27
43815JAC7	HAROT 2023-1 A3 5.04 04/21/2027	34,095.56	02/16/2023 5.09%	34,089.22 34,092.55	100.24 4.62%	34,176.00 47.73	0.08% 83.45	Aaa/NA AAA	1.97 0.50
02582JIT8	AMXCA 2022-2 A 3.39 05/17/2027	235,000.00	05/17/2022 3.42%	234,948.02 234,999.03	99.95 4.72%	234,882.34 354.07	0.58% (116.70)	NA/AAA AAA	0.04 0.04
47800BAC2	JDOT 2022-C A3 5.09 06/15/2027	116,253.21	10/12/2022 3.29%	116,244.19 116,249.33	100.19 4.84%	116,470.35 262.99	0.29% 221.02	Aaa/NA AAA	2.13 0.61
36269WAD1	GMALT 2024-2 A3 5.39 07/20/2027	140,000.00	05/07/2024 5.85%	139,991.87 139,994.32	101.00 4.36%	141,406.20 230.57	0.35% 1,411.88	NA/AAA AAA	2.22 0.92
58770AAC7	MBART 2023-1 A3 4.51 11/15/2027	74,788.82	01/18/2023 4.56%	74,779.85 74,784.08	99.98 4.60%	74,770.39 149.91	0.18% (13.68)	NA/AAA AAA	2.54 0.52
437918AC9	HAROT 2024-1 A3 5.21 08/15/2028	290,000.00	02/13/2024 5.27%	289,987.39 289,990.74	101.15 4.19%	293,327.11 671.51	0.72% 3,336.37	Aaa/AAA NA	3.29 1.06
161571HT4	CHAIT 2023-1 A 5.16 09/15/2028	410,000.00	09/07/2023 5.23%	409,886.35 409,923.30	101.34 4.19%	415,489.65 940.27	1.02% 5,566.35	NA/AAA AAA	3.38 1.30
47800RAD5	JDOT 2024 A3 4.96 11/15/2028	95,000.00	03/11/2024 5.12%	94,994.68 94,995.96	101.09 4.31%	96,038.72 209.42	0.24% 1,042.77	Aaa/NA AAA	3.54 1.54
437930AC4	HAROT 2024-2 A3 5.27 11/20/2028	105,000.00	05/14/2024 5.27%	104,987.24 104,989.92	101.40 4.21%	106,468.88 199.82	0.26% 1,478.96	NA/AAA AAA	3.56 1.24

# HOLDINGS REPORT



Beaumont-Cherry Valley Water District | [REDACTED] | As of April 30, 2025

Cusip	Security Description	Par Value/ Units	Purchase Date Purchase Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody's/ S&P/ Fitch	Maturity Duration
448973AD9	HART 2024-A A3 4.99 02/15/2029	155,000.00	03/11/2024 5.05%	154,965.82 154,973.58	101.03 4.28%	156,602.10 343.76	0.39% 1,628.52	NA/AAA AAA	3.80 1.36
096919AD7	BMWOT 2024-A A3 5.18 02/26/2029	375,000.00	-- 4.92%	377,153.11 376,870.47	101.27 4.23%	379,756.76 323.75	0.93% 2,886.30	Aaa/AAA NA	3.83 1.25
47786WAD2	JDOT 2024-B A3 5.2 03/15/2029	100,000.00	06/11/2024 5.81%	99,980.45 99,984.03	101.93 4.12%	101,925.35 231.11	0.25% 1,941.32	Aaa/NA AAA	3.87 1.68
05522RDJ4	BACCT 2024-1 A 4.93 05/15/2029	195,000.00	06/06/2024 4.93%	194,989.06 194,991.05	101.65 4.12%	198,221.75 427.27	0.49% 3,230.70	Aaa/AAA NA	4.04 1.90
89239TAD4	TAOT 2024-D A3 4.4 06/15/2029	125,000.00	10/10/2024 4.51%	124,993.03 124,993.83	100.51 4.10%	125,639.65 244.44	0.31% 645.82	Aaa/AAA NA	4.13 1.51
34535VAD6	FORDO 2024-D A3 4.61 08/15/2029	235,000.00	11/19/2024 4.66%	234,992.46 234,993.16	100.98 4.15%	237,310.03 481.49	0.58% 2,316.87	Aaa/NA AAA	4.29 1.94
89240JAD3	TAOT 25A A3 4.64 08/15/2029	240,000.00	01/22/2025 4.69%	239,990.38 239,990.91	101.03 4.11%	242,466.84 494.93	0.60% 2,475.93	Aaa/NA AAA	4.29 1.77
47800DAD6	JDOT 2025 A3 4.23 09/17/2029	195,000.00	03/04/2025 5.09%	194,987.73 194,988.11	100.32 4.13%	195,620.98 366.60	0.48% 632.87	Aaa/NA AAA	4.38 2.31
437921AD1	HONDA AUTO RECEIVABLES 2025-2 OWNER TRUST 4.65 10/15/2029	125,000.00	04/29/2025 4.65%	124,986.04 124,986.04	99.99 4.19%	124,986.00 0.00	0.31% (0.04)	Aaa/NA NA	4.46 2.22
<b>Total ABS</b>		<b>3,756,720.72</b>	<b>4.84%</b>	<b>3,756,526.92</b> <b>3,757,155.33</b>	<b>100.83</b> <b>4.30%</b>	<b>3,787,718.42</b> <b>6,550.71</b>	<b>9.31%</b> <b>30,563.09</b>		<b>3.19</b> <b>1.25</b>

AGENCY									
3135G05X7	FEDERAL NATIONAL MORTGAGE ASSOCIATION 0.375 08/25/2025	500,000.00	06/22/2022 3.24%	456,750.00 495,671.27	98.77 4.31%	493,855.13 343.75	1.21% (1,816.14)	Aaa/AA+ AA+	0.32 0.31
3133EPW68	FEDERAL FARM CREDIT BANKS FUNDING CORP 4.125 01/22/2026	600,000.00	01/24/2024 4.40%	596,940.00 598,881.92	100.07 4.01%	600,449.86 6,806.25	1.48% 1,567.94	Aaa/AA+ AA+	0.73 0.70
3133EPBJ3	FEDERAL FARM CREDIT BANKS FUNDING CORP 4.375 02/23/2026	725,000.00	02/21/2023 4.50%	722,426.25 724,300.20	100.28 4.01%	727,048.67 5,991.32	1.79% 2,748.47	Aaa/AA+ AA+	0.82 0.78
3130ALEM2	FEDERAL HOME LOAN BANKS 0.79 02/25/2026	400,000.00	05/12/2022 2.93%	369,200.00 393,323.70	97.36 4.10%	389,456.85 579.33	0.96% (3,866.85)	Aaa/AA+ AA+	0.82 0.80
3133EPCF0	FEDERAL FARM CREDIT BANKS FUNDING CORP 4.5 03/02/2026	750,000.00	03/23/2023 3.97%	760,837.50 753,077.69	100.43 3.97%	753,195.08 5,531.25	1.85% 117.39	Aaa/AA+ AA+	0.84 0.81

# HOLDINGS REPORT



Beaumont-Cherry Valley Water District | [REDACTED] | As of April 30, 2025

Cusip	Security Description	Par Value/ Units	Purchase Date Purchase Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody's/ S&P/ Fitch	Maturity Duration
3130AXU63	FEDERAL HOME LOAN BANKS 4.625 11/17/2026	475,000.00	12/18/2023 4.23%	480,111.00 477,714.02	101.35 3.72%	481,411.48 10,007.99	1.18% 3,697.46	Aaa/AA+ AA+	1.55 1.45
3133EPK79	FEDERAL FARM CREDIT BANKS FUNDING CORP 4.375 12/07/2026	475,000.00	12/18/2023 4.22%	476,961.75 476,058.69	101.08 3.67%	480,124.42 8,312.50	1.18% 4,065.73	Aaa/AA+ AA+	1.61 1.51
3130A9YY1	FEDERAL HOME LOAN BANKS 2.125 12/11/2026	900,000.00	11/28/2023 4.60%	837,477.00 866,763.50	97.54 3.71%	877,867.62 7,437.50	2.16% 11,104.13	Aaa/AA+ AA+	1.62 1.55
3133EP6K6	FEDERAL FARM CREDIT BANKS FUNDING CORP 4.5 03/26/2027	750,000.00	03/25/2024 4.45%	751,087.50 750,689.25	101.45 3.70%	760,899.25 3,281.25	1.87% 10,210.00	Aaa/AA+ AA+	1.90 1.80
3130B0TY5	FEDERAL HOME LOAN BANKS 4.75 04/09/2027	465,000.00	04/10/2024 4.85%	463,772.40 464,204.81	102.20 3.57%	475,216.82 1,349.79	1.17% 11,012.01	Aaa/AA+ AA+	1.94 1.84
3133EPBM6	FEDERAL FARM CREDIT BANKS FUNDING CORP 4.125 08/23/2027	750,000.00	02/21/2023 4.26%	745,935.00 747,910.56	101.00 3.67%	757,528.16 5,843.75	1.86% 9,617.60	Aaa/AA+ AA+	2.31 2.17
3133EPGW9	FEDERAL FARM CREDIT BANKS FUNDING CORP 3.875 04/25/2028	800,000.00	04/24/2023 3.76%	804,016.00 802,395.97	100.13 3.83%	801,036.48 516.67	1.97% (1,359.49)	Aaa/AA+ AA+	2.99 2.79
3133EPUN3	FEDERAL FARM CREDIT BANKS FUNDING CORP 4.5 08/28/2028	325,000.00	08/28/2023 4.47%	325,289.25 325,192.46	102.37 3.73%	332,711.27 2,559.38	0.82% 7,518.80	Aaa/AA+ AA+	3.33 3.05
3130AWTR1	FEDERAL HOME LOAN BANKS 4.375 09/08/2028	750,000.00	09/12/2023 4.49%	746,200.50 747,441.96	102.24 3.66%	766,821.20 4,830.73	1.89% 19,379.24	Aaa/AA+ AA+	3.36 3.08
<b>Total Agency</b>		<b>8,665,000.00</b>	<b>4.21%</b>	<b>8,537,004.15</b> <b>8,623,626.01</b>	<b>100.40</b> <b>3.82%</b>	<b>8,697,622.29</b> <b>63,391.45</b>	<b>21.39%</b> <b>73,996.28</b>		<b>1.76</b> <b>1.65</b>

AGENCY CMBS									
3137BM7C4	FHMS K-051 A2 3.308 09/25/2025	364,791.55	05/18/2022 3.07%	366,644.01 364,981.90	99.40 4.57%	362,595.03 1,005.61	0.89% (2,386.87)	Aaa/AA+ AAA	0.41 0.31
3137BNGT5	FHMS K-054 A2 2.745 01/25/2026	328,890.47	12/15/2022 4.28%	314,552.91 325,720.16	98.82 4.33%	324,993.81 752.34	0.80% (726.35)	Aaa/AA+ AAA	0.74 0.64
3137FQXJ7	FHMS K-737 A2 2.525 10/25/2026	250,000.00	12/12/2023 4.77%	235,546.88 242,667.27	97.79 4.12%	244,475.98 526.04	0.60% 1,808.70	Aaa/AA+ AAA	1.49 1.30
3137BTUM1	FHMS K-061 A2 3.347 11/25/2026	531,801.89	04/23/2024 5.17%	509,179.54 518,287.56	98.65 4.18%	524,603.58 1,483.28	1.29% 6,316.02	Aaa/AA+ AAA	1.57 1.41
3137F2LJ3	FHMS K-066 A2 3.117 06/25/2027	350,000.00	04/18/2024 5.06%	330,654.30 337,017.57	98.17 4.00%	343,596.19 909.13	0.84% 6,578.62	Aaa/AA+ AAA	2.15 1.89

# HOLDINGS REPORT



Beaumont-Cherry Valley Water District | [REDACTED] | As of April 30, 2025

Cusip	Security Description	Par Value/ Units	Purchase Date Purchase Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody's/ S&P/ Fitch	Maturity Duration
3137FBBX3	FHMS K-068 A2 3.244 08/25/2027	600,000.00	10/27/2023 5.33%	559,078.13 575,446.88	98.24 4.00%	589,468.14 1,622.00	1.45% 14,021.26	Aaa/AA+ AA+	2.32 2.13
3137FETN0	FHMS K-073 A2 3.35 01/25/2028	130,000.00	07/10/2023 4.75%	123,083.59 125,870.48	98.27 3.99%	127,751.77 362.92	0.31% 1,881.28	Aaa/AA+ AAA	2.74 2.47
3137FG6X8	FHMS K-077 A2 3.85 05/25/2028	450,000.00	12/11/2024 4.40%	441,720.70 442,634.65	99.46 3.98%	447,564.38 1,443.75	1.10% 4,929.73	Aaa/AA+ AAA	3.07 2.77
3137H5YC5	FHMS K-748 A2 2.26 01/25/2029	450,000.00	09/24/2024 3.79%	422,912.11 426,669.97	93.88 4.06%	422,458.25 847.50	1.04% (4,211.72)	Aaa/AA+ AAA	3.74 3.43
3137FLYV0	FHMS K-092 A2 3.298 04/25/2029	486,000.00	04/23/2025 4.29%	468,192.66 468,229.91	97.17 4.06%	472,235.36 1,335.69	1.16% 4,005.45	Aaa/AA+ AAA	3.99 3.60
3137FNAE0	FHMS K-095 A2 2.785 06/25/2029	300,000.00	03/13/2025 4.39%	281,648.44 282,174.14	95.14 4.08%	285,433.92 696.25	0.70% 3,259.78	Aaa/AA+ AAA	4.15 3.75
<b>Total Agency CMBS</b>		<b>4,241,483.91</b>	<b>4.52%</b>	<b>4,053,213.26</b> <b>4,109,700.49</b>	<b>97.76</b> <b>4.12%</b>	<b>4,145,176.39</b> <b>10,984.50</b>	<b>10.19%</b> <b>35,475.90</b>		<b>2.43</b> <b>2.19</b>
<b>CASH</b>									
CCYUSD	Payable	(124,986.04)	-- 0.00%	(124,986.04) (124,986.04)	1.00 0.00%	(124,986.04) 0.00	(0.31%) 0.00	Aaa/AAA AAA	0.00 0.00
CCYUSD	Receivable	5,683.42	-- 0.00%	5,683.42 5,683.42	1.00 0.00%	5,683.42 0.00	0.01% 0.00	Aaa/AAA AAA	0.00 0.00
<b>Total Cash</b>		<b>(119,302.62)</b>	<b>0.00%</b>	<b>(119,302.62)</b> <b>(119,302.62)</b>	<b>1.00</b> <b>0.00%</b>	<b>(119,302.62)</b> <b>0.00</b>	<b>(0.29%)</b> <b>0.00</b>		<b>0.00</b> <b>0.00</b>
<b>CORPORATE</b>									
808513AX3	CHARLES SCHWAB CORP 3.85 05/21/2025	450,000.00	06/22/2022 3.80%	450,561.98 450,000.00	99.92 5.16%	449,651.47 7,700.00	1.11% (348.53)	A2/A- A	0.06 0.06
63743HFE7	NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORP 3.45 06/15/2025	60,000.00	04/27/2022 3.46%	59,983.80 59,999.36	99.82 4.84%	59,894.18 782.00	0.15% (105.18)	A2/A- A	0.13 0.12
26442UAA2	DUKE ENERGY PROGRESS LLC 3.25 08/15/2025	400,000.00	-- 3.26%	399,859.00 399,973.47	99.61 4.60%	398,421.02 2,744.44	0.98% (1,552.45)	Aa3/A NA	0.29 0.29
89236TKF1	TOYOTA MOTOR CREDIT CORP 3.65 08/18/2025	180,000.00	08/15/2022 3.68%	179,838.00 179,983.89	99.79 4.35%	179,614.24 1,332.25	0.44% (369.64)	A1/A+ A+	0.30 0.29
931142EW9	WALMART INC 3.9 09/09/2025	100,000.00	09/06/2022 3.92%	99,930.00 99,991.63	99.80 4.45%	99,800.00 563.33	0.25% (191.64)	Aa2/AA AA	0.36 0.35

# HOLDINGS REPORT



Beaumont-Cherry Valley Water District | [REDACTED] | As of April 30, 2025

Cusip	Security Description	Par Value/ Units	Purchase Date Purchase Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody's/ S&P/ Fitch	Maturity Duration
437076CR1	HOME DEPOT INC 4.0 09/15/2025	450,000.00	09/14/2022 4.11%	448,560.00 449,819.34	99.83 4.44%	449,234.56 2,300.00	1.10% (584.78)	A2/A A	0.38 0.37
63743HFF4	NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORP 5.45 10/30/2025	145,000.00	10/20/2022 5.50%	144,805.70 144,967.71	100.43 4.56%	145,625.24 21.95	0.36% 657.54	A2/A- A	0.50 0.49
756109BE3	REALTY INCOME CORP 4.625 11/01/2025	400,000.00	09/20/2022 4.64%	399,764.00 399,961.77	99.96 4.71%	399,841.13 9,250.00	0.98% (120.65)	A3/A- NA	0.51 0.49
637432NG6	NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORP 3.25 11/01/2025	60,000.00	04/14/2022 3.31%	59,880.00 59,982.91	99.29 4.70%	59,574.88 975.00	0.15% (408.03)	A1/A- A+	0.51 0.49
14913R3B1	CATERPILLAR FINANCIAL SERVICES CORP 4.8 01/06/2026	370,000.00	01/20/2023 4.35%	374,554.70 371,056.28	100.29 4.36%	371,067.94 5,673.33	0.91% 11.65	A2/A A+	0.69 0.65
69371RS56	PACCAR FINANCIAL CORP 5.05 08/10/2026	350,000.00	12/18/2023 4.56%	354,242.00 352,050.59	101.28 4.00%	354,491.61 3,976.88	0.87% 2,441.02	A1/A+ NA	1.28 1.21
713448FW3	PEPSICO INC 5.125 11/10/2026	150,000.00	11/08/2023 5.13%	149,959.50 149,979.38	101.57 4.05%	152,354.87 3,651.56	0.37% 2,375.48	A1/A+ NA	1.53 1.35
17275RBQ4	CISCO SYSTEMS INC 4.8 02/26/2027	455,000.00	-- 4.82%	454,803.50 454,879.79	101.56 3.90%	462,104.76 3,943.33	1.14% 7,224.96	A1/AA- NA	1.83 1.64
857477CL5	STATE STREET CORP 4.993 03/18/2027	440,000.00	03/13/2024 4.99%	440,000.00 440,000.00	101.52 4.14%	446,690.97 2,624.10	1.10% 6,690.97	Aa3/A AA-	1.88 1.70
89115A2W1	TORONTO-DOMINION BANK 4.98 04/05/2027	415,000.00	03/26/2024 4.98%	415,000.00 415,000.00	101.24 4.30%	420,128.13 1,492.62	1.03% 5,128.13	A2/A- AA-	1.93 1.82
931142FL2	WALMART INC 4.1 04/28/2027	500,000.00	04/24/2025 4.00%	500,940.00 500,936.14	100.59 3.79%	502,939.69 170.83	1.24% 2,003.55	Aa2/AA AA	1.99 1.90
665859AW4	NORTHERN TRUST CORP 4.0 05/10/2027	450,000.00	-- 3.99%	450,269.40 450,109.46	99.86 4.07%	449,367.16 8,550.00	1.11% (742.31)	A2/A+ A+	2.03 1.89
91324PEG3	UNITEDHEALTH GROUP INC 3.7 05/15/2027	115,000.00	05/17/2022 3.69%	115,055.80 115,022.86	99.29 4.07%	114,181.12 1,962.03	0.28% (841.74)	A2/A+ A	2.04 1.91
09290DAH4	BLACKROCK INC 4.6 07/26/2027	450,000.00	07/18/2024 4.57%	450,387.00 450,285.62	101.33 3.97%	455,977.11 5,462.50	1.12% 5,691.49	Aa3/AA- NA	2.24 2.01
24422EXZ7	JOHN DEERE CAPITAL CORP 4.65 01/07/2028	340,000.00	01/06/2025 4.66%	339,898.00 339,908.45	101.75 3.95%	345,943.62 4,918.67	0.85% 6,035.17	A1/A A+	2.69 2.47
00287YDY2	ABBVIE INC 4.65 03/15/2028	250,000.00	02/18/2025 4.70%	249,667.50 249,686.62	101.49 4.09%	253,715.61 2,098.96	0.62% 4,028.99	A3/A- NA	2.88 2.58
341081GN1	FLORIDA POWER & LIGHT CO 4.4 05/15/2028	450,000.00	05/23/2023 4.59%	446,175.00 447,663.32	100.92 4.08%	454,120.29 9,130.00	1.12% 6,456.98	Aa2/A+ AA-	3.04 2.62

# HOLDINGS REPORT



Beaumont-Cherry Valley Water District | [REDACTED] | As of April 30, 2025

Cusip	Security Description	Par Value/ Units	Purchase Date Purchase Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody's/ S&P/ Fitch	Maturity Duration
58933YBH7	MERCK & CO INC 4.05 05/17/2028	110,000.00	05/08/2023 4.07%	109,910.90 109,945.77	100.38 3.92%	110,417.56 2,029.50	0.27% 471.79	Aa3/A+ NA	3.05 2.72
61690U8E3	MORGAN STANLEY BANK NA 4.968 07/14/2028	450,000.00	07/17/2024 4.97%	450,000.00 450,000.00	101.02 4.72%	454,592.22 6,644.70	1.12% 4,592.22	Aa3/A+ AA-	3.21 2.04
46647PEU6	JPMORGAN CHASE & CO 4.915 01/24/2029	230,000.00	01/16/2025 4.92%	230,000.00 230,000.00	101.42 4.57%	233,255.13 3,045.93	0.57% 3,255.13	A1/A AA-	3.74 2.50
06051GMK2	BANK OF AMERICA CORP 4.979 01/24/2029	495,000.00	01/17/2025 4.98%	495,000.00 495,000.00	101.33 4.65%	501,567.29 6,640.74	1.23% 6,567.29	A1/A- AA-	3.74 2.50
713448FX1	PEPSICO INC 4.5 07/17/2029	300,000.00	07/16/2024 4.52%	299,694.00 299,742.26	101.66 4.07%	304,988.01 3,900.00	0.75% 5,245.75	A1/A+ NA	4.21 3.69
532457CQ9	ELI LILLY AND CO 4.2 08/14/2029	475,000.00	08/12/2024 4.22%	474,534.50 474,600.78	100.48 4.07%	477,292.24 4,267.08	1.17% 2,691.46	Aa3/A+ NA	4.29 3.79
89236TNA9	TOYOTA MOTOR CREDIT CORP 4.95 01/09/2030	340,000.00	01/06/2025 5.00%	339,272.40 339,317.03	102.08 4.45%	347,080.98 5,236.00	0.85% 7,763.95	A1/A+ A+	4.70 4.09
<b>Total Corporate</b>		<b>9,380,000.00</b>	<b>4.46%</b>	<b>9,382,546.68</b> <b>9,379,864.44</b>	<b>100.79</b> <b>4.29%</b>	<b>9,453,933.02</b> <b>111,087.74</b>	<b>23.25%</b> <b>74,068.57</b>		<b>2.10</b> <b>1.79</b>
<b>MONEY MARKET FUND</b>									
31846V203	FIRST AMER:GVT OBLG Y	962,076.66	-- 3.97%	962,076.66 962,076.66	1.00 3.97%	962,076.66 0.00	2.37% 0.00	Aaa/ AAAm AAA	0.00 0.00
<b>Total Money Market Fund</b>		<b>962,076.66</b>	<b>3.97%</b>	<b>962,076.66</b> <b>962,076.66</b>	<b>1.00</b> <b>3.97%</b>	<b>962,076.66</b> <b>0.00</b>	<b>2.37%</b> <b>0.00</b>		<b>0.00</b> <b>0.00</b>
<b>SUPRANATIONAL</b>									
45950KDD9	INTERNATIONAL FINANCE CORP 4.5 07/13/2028	340,000.00	07/06/2023 4.53%	339,622.60 339,758.52	102.51 3.66%	348,546.62 4,590.00	0.86% 8,788.10	Aaa/AAA NA	3.20 2.93
459058LR2	INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPM 4.125 03/20/2030	245,000.00	03/14/2025 4.20%	244,125.35 244,145.47	101.52 3.78%	248,730.47 1,150.99	0.61% 4,585.01	Aaa/AAA NA	4.89 4.38
<b>Total Supranational</b>		<b>585,000.00</b>	<b>4.39%</b>	<b>583,747.95</b> <b>583,903.99</b>	<b>102.10</b> <b>3.71%</b>	<b>597,277.09</b> <b>5,740.99</b>	<b>1.47%</b> <b>13,373.10</b>		<b>3.90</b> <b>3.53</b>
<b>US TREASURY</b>									

# HOLDINGS REPORT



Beaumont-Cherry Valley Water District | [REDACTED] | As of April 30, 2025

Cusip	Security Description	Par Value/ Units	Purchase Date Purchase Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody's/ S&P/ Fitch	Maturity Duration
912828XB1	UNITED STATES TREASURY 2.125 05/15/2025	750,000.00	-- 3.08%	729,971.68 749,737.11	99.91 4.38%	749,334.14 7,352.38	1.84% (402.97)	Aaa/AA+ AA+	0.04 0.04
91282CEU1	UNITED STATES TREASURY 2.875 06/15/2025	670,000.00	06/28/2022 3.22%	663,457.03 669,727.88	99.82 4.26%	668,822.27 7,249.90	1.64% (905.61)	Aaa/AA+ AA+	0.13 0.12
91282CAB7	UNITED STATES TREASURY 0.25 07/31/2025	800,000.00	-- 3.05%	732,058.59 794,664.09	98.99 4.32%	791,906.25 497.24	1.95% (2,757.85)	Aaa/AA+ AA+	0.25 0.25
91282CFP1	UNITED STATES TREASURY 4.25 10/15/2025	600,000.00	10/18/2022 4.45%	596,554.69 599,473.11	100.04 4.15%	600,257.81 1,114.75	1.48% 784.71	Aaa/AA+ AA+	0.46 0.45
91282CFW6	UNITED STATES TREASURY 4.5 11/15/2025	750,000.00	11/09/2022 4.55%	748,945.31 749,809.46	100.17 4.17%	751,274.42 15,569.75	1.85% 1,464.95	Aaa/AA+ AA+	0.54 0.52
91282CKB6	UNITED STATES TREASURY 4.625 02/28/2026	750,000.00	04/17/2025 4.05%	753,574.22 753,460.03	100.49 4.01%	753,697.27 5,844.09	1.85% 237.24	Aaa/AA+ AA+	0.83 0.80
91282CBT7	UNITED STATES TREASURY 0.75 03/31/2026	750,000.00	-- 2.95%	690,097.65 735,716.51	97.17 3.93%	728,753.90 476.43	1.79% (6,962.61)	Aaa/AA+ AA+	0.92 0.90
91282CLH2	UNITED STATES TREASURY 3.75 08/31/2026	750,000.00	04/17/2025 3.87%	748,769.53 748,794.29	99.96 3.78%	749,677.73 4,738.45	1.84% 883.44	Aaa/AA+ AA+	1.34 1.28
91282CFU0	UNITED STATES TREASURY 4.125 10/31/2027	1,000,000.00	09/15/2023 4.56%	983,867.19 990,206.61	101.27 3.59%	1,012,695.31 112.09	2.49% 22,488.70	Aaa/AA+ AA+	2.50 2.36
91282CGT2	UNITED STATES TREASURY 3.625 03/31/2028	800,000.00	06/15/2023 3.96%	788,312.50 792,887.32	100.13 3.58%	801,031.25 2,456.28	1.97% 8,143.93	Aaa/AA+ AA+	2.92 2.74
91282CHA2	UNITED STATES TREASURY 3.5 04/30/2028	475,000.00	-- 3.77%	469,363.29 471,471.12	99.73 3.60%	473,701.17 45.18	1.16% 2,230.05	Aaa/AA+ AA+	3.00 2.82
91282CHK0	UNITED STATES TREASURY 4.0 06/30/2028	750,000.00	02/22/2024 4.37%	739,189.45 742,135.31	101.22 3.59%	759,169.92 10,027.62	1.87% 17,034.61	Aaa/AA+ AA+	3.17 2.92
91282CKD2	UNITED STATES TREASURY 4.25 02/28/2029	600,000.00	-- 4.35%	597,252.93 598,077.75	102.13 3.65%	612,750.00 4,296.20	1.51% 14,672.25	Aaa/AA+ AA+	3.83 3.49
91282CKP5	UNITED STATES TREASURY 4.625 04/30/2029	725,000.00	05/22/2024 4.45%	730,437.50 729,403.08	103.54 3.66%	750,686.53 91.12	1.85% 21,283.45	Aaa/AA+ AA+	4.00 3.63
91282CKT7	UNITED STATES TREASURY 4.5 05/31/2029	700,000.00	-- 4.11%	711,972.66 710,133.28	103.12 3.67%	721,847.66 13,153.85	1.78% 11,714.38	Aaa/AA+ AA+	4.08 3.65
91282CLK5	UNITED STATES TREASURY 3.625 08/31/2029	450,000.00	09/25/2024 3.51%	452,267.58 451,994.21	99.78 3.68%	449,015.85 2,748.30	1.10% (2,978.36)	Aaa/AA+ AA+	4.34 3.95
91282CLN9	UNITED STATES TREASURY 3.5 09/30/2029	750,000.00	10/25/2024 4.02%	732,685.55 734,467.07	99.23 3.69%	744,228.52 2,223.36	1.83% 9,761.45	Aaa/AA+ AA+	4.42 4.04
91282CLR0	UNITED STATES TREASURY 4.125 10/31/2029	500,000.00	12/30/2024 4.38%	494,531.25 494,906.16	101.77 3.69%	508,847.66 56.05	1.25% 13,941.49	Aaa/AA+ AA+	4.50 4.08

# HOLDINGS REPORT



Beaumont-Cherry Valley Water District | [REDACTED] | As of April 30, 2025

Cusip	Security Description	Par Value/ Units	Purchase Date Purchase Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody's/ S&P/ Fitch	Maturity Duration
91282CMD0	UNITED STATES TREASURY 4.375 12/31/2029	500,000.00	12/30/2024 4.38%	499,980.47 499,981.76	102.84 3.70%	514,219.00 7,311.81	1.26% 14,237.24	Aaa/AA+ AA+	4.67 4.14
<b>Total US Treasury</b>		<b>13,070,000.00</b>	<b>3.96%</b>	<b>12,863,289.07</b> <b>13,017,046.15</b>	<b>100.57</b> <b>3.85%</b>	<b>13,141,916.64</b> <b>85,364.85</b>	<b>32.32%</b> <b>124,870.49</b>		<b>2.30</b> <b>2.12</b>
<b>Total Portfolio</b>		<b>40,540,978.67</b>	<b>4.29%</b>	<b>40,019,102.07</b> <b>40,314,070.45</b>	<b>98.28</b> <b>4.03%</b>	<b>40,666,417.89</b> <b>283,120.25</b>	<b>100.00%</b> <b>352,347.44</b>		<b>2.21</b> <b>1.84</b>
<b>Total Market Value + Accrued</b>						<b>40,949,538.14</b>			

## INCOME EARNED



Beaumont-Cherry Valley Water District | [REDACTED] | As of April 30, 2025

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
<b>CASH &amp; EQUIVALENTS</b>						
31846V203	FIRST AMER:GVT OBLG Y	962,076.66	1,343,896.86 2,096,123.96 (2,477,944.16) 962,076.66	0.00 3,285.40 0.00 3,285.40	0.00 0.00 0.00 3,285.40	3,285.40
CCYUSD	Payable	(124,986.04)	0.00 0.00 0.00 (124,986.04)	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00
CCYUSD	Receivable	5,683.42	3,285.40 0.00 0.00 5,683.42	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00
<b>Total Cash &amp; Equivalents</b>			<b>842,774.04</b>	<b>3,285.40</b>	<b>3,285.40</b>	<b>3,285.40</b>
<b>FIXED INCOME</b>						
00287YDY2	ABBVIE INC 4.65 03/15/2028	02/18/2025 02/26/2025 250,000.00	249,677.66 0.00 0.00 249,686.62	1,130.21 0.00 2,098.96 968.75	8.96 0.00 8.96 977.71	977.71
023135CE4	AMAZON.COM INC 3.0 04/13/2025	0.00	449,969.56 0.00 (450,000.00) 0.00	6,300.00 6,750.00 0.00 450.00	36.93 (6.49) 30.44 480.44	480.44
02582JJT8	AMXCA 2022-2 A 3.39 05/17/2027	05/17/2022 05/24/2022 235,000.00	234,996.96 0.00 0.00 234,999.03	354.07 663.88 354.07 663.88	2.07 0.00 2.07 665.95	665.95
05522RDJ4	BACCT 2024-1 A 4.93 05/15/2029	06/06/2024 06/13/2024 195,000.00	194,990.87 0.00 0.00 194,991.05	427.27 801.12 427.27 801.12	0.18 0.00 0.18 801.30	801.30

## INCOME EARNED



Beaumont-Cherry Valley Water District | [REDACTED] | As of April 30, 2025

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
05611UAD5	BMWLT 2024-1 A3 4.98 03/25/2027	06/20/2024 06/21/2024 300,000.00	298,855.73 0.00 0.00 298,903.21	249.00 1,245.00 249.00 1,245.00	47.48 0.00 47.48 1,292.48	1,292.48
06051GMK2	BANK OF AMERICA CORP 4.979 01/24/2029	01/17/2025 01/24/2025 495,000.00	495,000.00 0.00 0.00 495,000.00	4,586.90 0.00 6,640.74 2,053.84	0.00 0.00 0.00 2,053.84	2,053.84
06406RBC0	BANK OF NEW YORK MELLON CORP 3.35 04/25/2025	0.00	399,999.66 0.00 (400,000.00) 0.00	5,806.67 6,700.00 0.00 893.33	0.34 0.00 0.34 893.67	893.67
09290DAH4	BLACKROCK INC 4.6 07/26/2027	07/18/2024 07/26/2024 450,000.00	450,296.52 0.00 0.00 450,285.62	3,737.50 0.00 5,462.50 1,725.00	0.00 (10.90) (10.90) 1,714.10	1,714.10
096919AD7	BMWOT 2024-A A3 5.18 02/26/2029	375,000.00	376,923.60 0.00 0.00 376,870.47	323.75 1,618.75 323.75 1,618.75	0.46 (53.60) (53.14) 1,565.61	1,565.61
14913R3B1	CATERPILLAR FINANCIAL SERVICES CORP 4.8 01/06/2026	01/20/2023 01/24/2023 370,000.00	371,183.04 0.00 0.00 371,056.28	4,193.33 0.00 5,673.33 1,480.00	0.00 (126.75) (126.75) 1,353.25	1,353.25
161571HT4	CHAIT 2023-1 A 5.16 09/15/2028	09/07/2023 09/15/2023 410,000.00	409,921.43 0.00 0.00 409,923.30	940.27 1,763.00 940.27 1,763.00	1.87 0.00 1.87 1,764.87	1,764.87
17275RBQ4	CISCO SYSTEMS INC 4.8 02/26/2027	02/26/2024 455,000.00	454,874.47 0.00 0.00 454,879.79	2,123.33 0.00 3,943.33 1,820.00	7.29 (1.97) 5.32 1,825.32	1,825.32
24422EXZ7	JOHN DEERE CAPITAL CORP 4.65 01/07/2028	01/06/2025 01/09/2025 340,000.00	339,905.65 0.00 0.00 339,908.45	3,601.17 0.00 4,918.67 1,317.50	2.80 0.00 2.80 1,320.30	1,320.30

## INCOME EARNED



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Cusip	Security Description	Trade Date Settle Date Units	Book Value: Begin Book Value: Acq Book Value: Disp Book Value: End	Prior Accrued Inc. Received Ending Accrued Total Interest	Accr. Of Discount Amort. Of Premium Net Accret/Amort Income Earned	Total Income
26442UAA2	DUKE ENERGY PROGRESS LLC 3.25 08/15/2025	400,000.00	399,970.17 0.00 0.00 399,973.47	1,661.11 0.00 2,744.44 1,083.33	8.15 (4.86) 3.29 1,086.63	1,086.63
3130A9YY1	FEDERAL HOME LOAN BANKS 2.125 12/11/2026	11/28/2023 11/29/2023 900,000.00	865,070.63 0.00 0.00 866,763.50	5,843.75 0.00 7,437.50 1,593.75	1,692.86 0.00 1,692.86 3,286.61	3,286.61
3130ALEM2	FEDERAL HOME LOAN BANKS 0.79 02/25/2026	05/12/2022 05/13/2022 400,000.00	392,656.07 0.00 0.00 393,323.70	316.00 0.00 579.33 263.33	667.63 0.00 667.63 930.96	930.96
3130AWTR1	FEDERAL HOME LOAN BANKS 4.375 09/08/2028	09/12/2023 09/14/2023 750,000.00	747,379.37 0.00 0.00 747,441.96	2,096.35 0.00 4,830.73 2,734.38	62.59 0.00 62.59 2,796.97	2,796.97
3130AXU63	FEDERAL HOME LOAN BANKS 4.625 11/17/2026	12/18/2023 12/19/2023 475,000.00	477,858.13 0.00 0.00 477,714.02	8,177.26 0.00 10,007.99 1,830.73	0.00 (144.11) (144.11) 1,686.62	1,686.62
3130B0TY5	FEDERAL HOME LOAN BANKS 4.75 04/09/2027	04/10/2024 04/11/2024 465,000.00	464,171.12 0.00 0.00 464,204.81	10,552.92 11,043.75 1,349.79 1,840.63	33.69 0.00 33.69 1,874.32	1,874.32
3133EP6K6	FEDERAL FARM CREDIT BANKS FUNDING CORP 4.5 03/26/2027	03/25/2024 03/26/2024 750,000.00	750,719.04 0.00 0.00 750,689.25	468.75 0.00 3,281.25 2,812.50	0.00 (29.79) (29.79) 2,782.71	2,782.71
3133EPBJ3	FEDERAL FARM CREDIT BANKS FUNDING CORP 4.375 02/23/2026	02/21/2023 02/23/2023 725,000.00	724,229.75 0.00 0.00 724,300.20	3,348.09 0.00 5,991.32 2,643.23	70.45 0.00 70.45 2,713.68	2,713.68
3133EPBM6	FEDERAL FARM CREDIT BANKS FUNDING CORP 4.125 08/23/2027	02/21/2023 02/23/2023 750,000.00	747,836.29 0.00 0.00 747,910.56	3,265.63 0.00 5,843.75 2,578.13	74.27 0.00 74.27 2,652.39	2,652.39

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Cusip	Security Description	Trade Date Settle Date Units	Book Value: Begin Book Value: Acq Book Value: Disp Book Value: End	Prior Accrued Inc. Received Ending Accrued Total Interest	Accr. Of Discount Amort. Of Premium Net Accret/Amort Income Earned	Total Income
3133EPCF0	FEDERAL FARM CREDIT BANKS FUNDING CORP 4.5 03/02/2026	03/23/2023 03/24/2023 750,000.00	753,380.41	2,718.75	0.00	2,509.78
			0.00	0.00	(302.72)	
			0.00	5,531.25	(302.72)	
			753,077.69	2,812.50	2,509.78	
3133EPGW9	FEDERAL FARM CREDIT BANKS FUNDING CORP 3.875 04/25/2028	04/24/2023 04/25/2023 800,000.00	802,461.92	13,433.33	0.00	2,517.39
			0.00	15,500.00	(65.94)	
			0.00	516.67	(65.94)	
			802,395.97	2,583.33	2,517.39	
3133EPK79	FEDERAL FARM CREDIT BANKS FUNDING CORP 4.375 12/07/2026	12/18/2023 12/19/2023 475,000.00	476,112.99	6,580.73	0.00	1,677.48
			0.00	0.00	(54.29)	
			0.00	8,312.50	(54.29)	
			476,058.69	1,731.77	1,677.48	
3133EPUN3	FEDERAL FARM CREDIT BANKS FUNDING CORP 4.5 08/28/2028	08/28/2023 08/29/2023 325,000.00	325,197.22	1,340.63	0.00	1,214.00
			0.00	0.00	(4.75)	
			0.00	2,559.38	(4.75)	
			325,192.46	1,218.75	1,214.00	
3133EPW68	FEDERAL FARM CREDIT BANKS FUNDING CORP 4.125 01/22/2026	01/24/2024 01/25/2024 600,000.00	598,755.82	4,743.75	126.10	2,188.60
			0.00	0.00	0.00	
			0.00	6,806.25	126.10	
			598,881.92	2,062.50	2,188.60	
3135G05X7	FEDERAL NATIONAL MORTGAGE ASSOCIATION 0.375 08/25/2025	06/22/2022 06/23/2022 500,000.00	494,551.77	187.50	1,119.50	1,275.75
			0.00	0.00	0.00	
			0.00	343.75	1,119.50	
			495,671.27	156.25	1,275.75	
3137BM7C4	FHMS K-051 A2 3.308 09/25/2025	05/18/2022 05/23/2022 364,791.55	374,383.55	1,031.38	0.00	953.11
			0.00	1,031.38	(52.50)	
			(9,349.16)	1,005.61	(52.50)	
			364,981.90	1,005.61	953.11	
3137BNGT5	FHMS K-054 A2 2.745 01/25/2026	12/15/2022 12/20/2022 328,890.47	325,948.06	753.76	394.94	1,147.28
			0.00	753.76	0.00	
			(622.84)	752.34	394.94	
			325,720.16	752.34	1,147.28	
3137BTUM1	FHMS K-061 A2 3.347 11/25/2026	04/23/2024 04/26/2024 531,801.89	518,594.10	1,486.28	767.27	2,250.55
			0.00	1,486.28	0.00	
			(1,073.81)	1,483.28	767.27	
			518,287.56	1,483.29	2,250.55	

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3137F2LJ3	FHMS K-066 A2 3.117 06/25/2027	04/18/2024 04/23/2024 350,000.00	336,505.78 0.00 0.00 337,017.57	909.13 909.13 909.13 909.13	511.79 0.00 511.79 1,420.92	1,420.92
3137FBBX3	FHMS K-068 A2 3.244 08/25/2027	10/27/2023 10/31/2023 600,000.00	574,550.78 0.00 0.00 575,446.88	1,622.00 1,622.00 1,622.00 1,622.00	896.10 0.00 896.10 2,518.10	2,518.10
3137FETN0	FHMS K-073 A2 3.35 01/25/2028	07/10/2023 07/13/2023 130,000.00	125,743.42 0.00 0.00 125,870.48	362.92 362.92 362.92 362.92	127.06 0.00 127.06 489.98	489.98
3137FG6X8	FHMS K-077 A2 3.85 05/25/2028	12/11/2024 12/16/2024 450,000.00	442,433.04 0.00 0.00 442,634.65	1,443.75 1,443.75 1,443.75 1,443.75	201.61 0.00 201.61 1,645.36	1,645.36
3137FLYV0	FHMS K-092 A2 3.298 04/25/2029	04/23/2025 04/28/2025 486,000.00	0.00 468,192.66 0.00 468,229.91	0.00 (1,202.12) 1,335.69 133.57	37.25 0.00 37.25 170.82	170.82
3137FNAE0	FHMS K-095 A2 2.785 06/25/2029	03/13/2025 03/18/2025 300,000.00	281,815.71 0.00 0.00 282,174.14	696.25 696.25 696.25 696.25	358.43 0.00 358.43 1,054.68	1,054.68
3137FQXJ7	FHMS K-737 A2 2.525 10/25/2026	12/12/2023 12/15/2023 250,000.00	242,242.60 0.00 0.00 242,667.27	526.04 526.04 526.04 526.04	424.68 0.00 424.68 950.72	950.72
3137H5YC5	FHMS K-748 A2 2.26 01/25/2029	09/24/2024 09/27/2024 450,000.00	426,148.04 0.00 0.00 426,669.97	847.50 847.50 847.50 847.50	521.92 0.00 521.92 1,369.42	1,369.42
341081GN1	FLORIDA POWER & LIGHT CO 4.4 05/15/2028	05/23/2023 05/25/2023 450,000.00	447,600.17 0.00 0.00 447,663.32	7,480.00 0.00 9,130.00 1,650.00	63.15 0.00 63.15 1,713.15	1,713.15

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34535VAD6	FORDO 2024-D A3 4.61 08/15/2029	11/19/2024 11/22/2024 235,000.00	234,993.03 0.00 0.00 234,993.16	481.49 902.79 481.49 902.79	0.13 0.00 0.13 902.92	902.92
362585AC5	GMCAR 2022-2 A3 3.1 02/16/2027	04/05/2022 04/13/2022 11,419.02	13,145.42 0.00 (1,727.24) 11,418.33	16.98 33.96 14.75 31.73	0.14 0.00 0.14 31.87	31.87
36265WAD5	GMCAR 2022-3 A3 3.64 04/16/2027	07/06/2022 07/13/2022 20,570.88	23,593.24 0.00 (3,022.42) 20,570.83	35.78 71.57 31.20 66.99	0.01 0.00 0.01 67.00	67.00
36269WAD1	GMALT 2024-2 A3 5.39 07/20/2027	05/07/2024 05/16/2024 140,000.00	139,994.11 0.00 0.00 139,994.32	230.57 628.83 230.57 628.83	0.21 0.00 0.21 629.04	629.04
437076CR1	HOME DEPOT INC 4.0 09/15/2025	09/14/2022 09/19/2022 450,000.00	449,779.78 0.00 0.00 449,819.34	800.00 0.00 2,300.00 1,500.00	39.56 0.00 39.56 1,539.56	1,539.56
437918AC9	HAROT 2024-1 A3 5.21 08/15/2028	02/13/2024 02/21/2024 290,000.00	289,990.51 0.00 0.00 289,990.74	671.51 1,259.08 671.51 1,259.08	0.23 0.00 0.23 1,259.31	1,259.31
437921AD1	HONDA AUTO RECEIVABLES 2025-2 OWNER TRUST 4.65 10/15/2029	04/29/2025 05/08/2025 125,000.00	0.00 124,986.04 0.00 124,986.04	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00
437930AC4	HAROT 2024-2 A3 5.27 11/20/2028	05/14/2024 05/21/2024 105,000.00	104,989.68 0.00 0.00 104,989.92	199.82 461.13 199.82 461.13	0.23 0.00 0.23 461.36	461.36
43815JAC7	HAROT 2023-1 A3 5.04 04/21/2027	02/16/2023 02/24/2023 34,095.56	37,382.22 0.00 (3,290.10) 34,092.55	52.34 157.02 47.73 152.41	0.43 0.00 0.43 152.84	152.84

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43815PAC3	HAROT 2022-2 A3 3.73 07/20/2026	08/15/2022 08/24/2022 14,800.22	17,569.54 0.00 (2,769.62) 14,799.98	23.67 54.61 19.94 50.88	0.07 0.00 0.07 50.94	50.94
448973AD9	HART 2024-A A3 4.99 02/15/2029	03/11/2024 03/20/2024 155,000.00	154,973.01 0.00 0.00 154,973.58	343.76 644.54 343.76 644.54	0.57 0.00 0.57 645.11	645.11
459058LR2	INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPM 4.125 03/20/2030	03/14/2025 03/20/2025 245,000.00	244,131.10 0.00 0.00 244,145.47	308.80 0.00 1,150.99 842.19	14.37 0.00 14.37 856.56	856.56
45950KDD9	INTERNATIONAL FINANCE CORP 4.5 07/13/2028	07/06/2023 07/13/2023 340,000.00	339,752.32 0.00 0.00 339,758.52	3,315.00 0.00 4,590.00 1,275.00	6.20 0.00 6.20 1,281.20	1,281.20
46647PEU6	JPMORGAN CHASE & CO 4.915 01/24/2029	01/16/2025 01/24/2025 230,000.00	230,000.00 0.00 0.00 230,000.00	2,103.89 0.00 3,045.93 942.04	0.00 0.00 0.00 942.04	942.04
47786WAD2	JDOT 2024-B A3 5.2 03/15/2029	06/11/2024 06/18/2024 100,000.00	99,983.69 0.00 0.00 99,984.03	231.11 433.33 231.11 433.33	0.34 0.00 0.34 433.67	433.67
47789QAC4	JDOT 2021-B A3 0.52 03/16/2026	05/02/2022 05/03/2022 0.00	2,525.35 0.00 (2,556.00) 0.00	0.59 1.11 0.00 0.52	30.65 0.00 30.65 31.17	31.17
47800AAC4	JDOT 2022-B A3 3.74 02/16/2027	07/12/2022 07/20/2022 45,989.89	51,636.00 0.00 (5,647.87) 45,988.39	85.83 160.94 76.45 151.55	0.26 0.00 0.26 151.81	151.81
47800BAC2	JDOT 2022-C A3 5.09 06/15/2027	10/12/2022 10/19/2022 116,253.21	126,323.66 0.00 (10,074.83) 116,249.33	285.78 535.84 262.99 513.05	0.50 0.00 0.50 513.55	513.55

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47800DAD6	JDOT 2025 A3 4.23 09/17/2029	03/04/2025 03/11/2025 195,000.00	194,987.89 0.00 0.00 194,988.11	527.58 779.03 366.60 618.05	0.22 0.00 0.22 618.27	618.27
47800RAD5	JDOT 2024 A3 4.96 11/15/2028	03/11/2024 03/19/2024 95,000.00	94,995.86 0.00 0.00 94,995.96	209.42 392.67 209.42 392.67	0.09 0.00 0.09 392.76	392.76
532457CQ9	ELI LILLY AND CO 4.2 08/14/2029	08/12/2024 08/14/2024 475,000.00	474,593.13 0.00 0.00 474,600.78	2,604.58 0.00 4,267.08 1,662.50	7.65 0.00 7.65 1,670.15	1,670.15
58770AAC7	MBART 2023-1 A3 4.51 11/15/2027	01/18/2023 01/25/2023 74,788.82	81,276.18 0.00 (6,492.68) 74,784.08	162.92 305.48 149.91 292.47	0.58 0.00 0.58 293.04	293.04
58933YBH7	MERCK & CO INC 4.05 05/17/2028	05/08/2023 05/17/2023 110,000.00	109,944.31 0.00 0.00 109,945.77	1,658.25 0.00 2,029.50 371.25	1.46 0.00 1.46 372.71	372.71
61690U8E3	MORGAN STANLEY BANK NA 4.968 07/14/2028	07/17/2024 07/19/2024 450,000.00	450,000.00 0.00 0.00 450,000.00	4,781.70 0.00 6,644.70 1,863.00	0.00 0.00 0.00 1,863.00	1,863.00
637432NG6	NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORP 3.25 11/01/2025	04/14/2022 04/19/2022 60,000.00	59,980.12 0.00 0.00 59,982.91	812.50 0.00 975.00 162.50	2.79 0.00 2.79 165.29	165.29
63743HFE7	NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORP 3.45 06/15/2025	04/27/2022 05/04/2022 60,000.00	59,998.93 0.00 0.00 59,999.36	609.50 0.00 782.00 172.50	0.43 0.00 0.43 172.93	172.93
63743HFF4	NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORP 5.45 10/30/2025	10/20/2022 10/31/2022 145,000.00	144,962.38 0.00 0.00 144,967.71	3,314.66 3,951.25 21.95 658.54	5.32 0.00 5.32 663.87	663.87

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665859AW4	NORTHERN TRUST CORP 4.0 05/10/2027	450,000.00	450,114.24 0.00 0.00 450,109.46	7,050.00 0.00 8,550.00 1,500.00	3.46 (8.24) (4.78) 1,495.22	1,495.22
69371RR73	PACCAR FINANCIAL CORP 2.85 04/07/2025	03/31/2022 04/07/2022 0.00	119,999.83 0.00 (120,000.00) 0.00	1,653.00 1,710.00 0.00 57.00	0.17 0.00 0.17 57.17	57.17
69371RS56	PACCAR FINANCIAL CORP 5.05 08/10/2026	12/18/2023 12/20/2023 350,000.00	352,182.61 0.00 0.00 352,050.59	2,503.96 0.00 3,976.88 1,472.92	0.00 (132.01) (132.01) 1,340.90	1,340.90
713448FW3	PEPSICO INC 5.125 11/10/2026	11/08/2023 11/10/2023 150,000.00	149,978.27 0.00 0.00 149,979.38	3,010.94 0.00 3,651.56 640.63	1.11 0.00 1.11 641.73	641.73
713448FX1	PEPSICO INC 4.5 07/17/2029	07/16/2024 07/17/2024 300,000.00	299,737.24 0.00 0.00 299,742.26	2,775.00 0.00 3,900.00 1,125.00	5.03 0.00 5.03 1,130.03	1,130.03
756109BE3	REALTY INCOME CORP 4.625 11/01/2025	09/20/2022 09/22/2022 400,000.00	399,955.54 0.00 0.00 399,961.77	7,708.33 0.00 9,250.00 1,541.67	6.23 0.00 6.23 1,547.90	1,547.90
78016EZ59	ROYAL BANK OF CANADA 3.375 04/14/2025	0.00	399,964.13 0.00 (400,000.00) 0.00	6,262.50 6,750.00 0.00 487.50	35.87 0.00 35.87 523.37	523.37
808513AX3	CHARLES SCHWAB CORP 3.85 05/21/2025	06/22/2022 06/24/2022 450,000.00	450,000.00 0.00 0.00 450,000.00	6,256.25 0.00 7,700.00 1,443.75	0.00 0.00 0.00 1,443.75	1,443.75
857477CL5	STATE STREET CORP 4.993 03/18/2027	03/13/2024 03/18/2024 440,000.00	440,000.00 0.00 0.00 440,000.00	793.33 0.00 2,624.10 1,830.77	0.00 0.00 0.00 1,830.77	1,830.77

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89115A2W1	TORONTO-DOMINION BANK 4.98 04/05/2027	03/26/2024 04/05/2024 415,000.00	415,000.00 0.00 0.00 415,000.00	10,103.87 10,333.50 1,492.62 1,722.25	0.00 0.00 0.00 1,722.25	1,722.25
89231CAD9	TAOT 2022-C A3 3.76 04/15/2027	08/08/2022 08/16/2022 70,240.60	77,422.96 0.00 (7,187.82) 70,235.85	129.39 242.61 117.38 230.60	0.71 0.00 0.71 231.30	231.30
89236TKF1	TOYOTA MOTOR CREDIT CORP 3.65 08/18/2025	08/15/2022 08/18/2022 180,000.00	179,979.45 0.00 0.00 179,983.89	784.75 0.00 1,332.25 547.50	4.43 0.00 4.43 551.93	551.93
89236TNA9	TOYOTA MOTOR CREDIT CORP 4.95 01/09/2030	01/06/2025 01/09/2025 340,000.00	339,305.07 0.00 0.00 339,317.03	3,833.50 0.00 5,236.00 1,402.50	11.95 0.00 11.95 1,414.45	1,414.45
89238FAD5	TAOT 2022-B A3 2.93 09/15/2026	47,668.90	56,678.88 0.00 (9,135.43) 47,569.56	73.97 138.69 62.08 126.79	26.11 0.00 26.11 152.91	152.91
89238JAC9	TAOT 2021-D A3 0.71 04/15/2026	12/14/2022 12/16/2022 893.61	2,309.62 0.00 (1,458.40) 878.78	0.74 1.39 0.28 0.93	27.56 0.00 27.56 28.49	28.49
89239TAD4	TAOT 2024-D A3 4.4 06/15/2029	10/10/2024 10/17/2024 125,000.00	124,993.71 0.00 0.00 124,993.83	244.44 458.33 244.44 458.33	0.12 0.00 0.12 458.45	458.45
89240JAD3	TAOT 25A A3 4.64 08/15/2029	01/22/2025 01/29/2025 240,000.00	239,990.74 0.00 0.00 239,990.91	494.93 928.00 494.93 928.00	0.17 0.00 0.17 928.17	928.17
912828XB1	UNITED STATES TREASURY 2.125 05/15/2025	750,000.00	749,173.77 0.00 0.00 749,737.11	6,031.60 0.00 7,352.38 1,320.79	563.34 0.00 563.34 1,884.13	1,884.13

## INCOME EARNED



Beaumont-Cherry Valley Water District | [REDACTED] | As of April 30, 2025

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
91282CAB7	UNITED STATES TREASURY 0.25 07/31/2025	800,000.00	792,905.00 0.00 0.00 794,664.09	331.49 0.00 497.24 165.75	1,759.09 0.00 1,759.09 1,924.84	1,924.84
91282CBT7	UNITED STATES TREASURY 0.75 03/31/2026	750,000.00	734,433.56 0.00 0.00 735,716.51	15.37 0.00 476.43 461.07	1,282.95 0.00 1,282.95 1,744.01	1,744.01
91282CEH0	UNITED STATES TREASURY 2.625 04/15/2025	06/28/2022 06/29/2022 0.00	499,889.39 0.00 (500,000.00) 0.00	6,057.69 6,562.50 0.00 504.81	110.61 0.00 110.61 615.41	615.41
91282CEU1	UNITED STATES TREASURY 2.875 06/15/2025	06/28/2022 06/29/2022 670,000.00	669,546.47 0.00 0.00 669,727.88	5,662.33 0.00 7,249.90 1,587.57	181.41 0.00 181.41 1,768.98	1,768.98
91282CFP1	UNITED STATES TREASURY 4.25 10/15/2025	10/18/2022 10/19/2022 600,000.00	599,378.46 0.00 0.00 599,473.11	11,769.23 12,750.00 1,114.75 2,095.52	94.65 0.00 94.65 2,190.17	2,190.17
91282CFU0	UNITED STATES TREASURY 4.125 10/31/2027	09/15/2023 09/18/2023 1,000,000.00	989,884.81 0.00 0.00 990,206.61	17,320.44 20,625.00 112.09 3,416.65	321.80 0.00 321.80 3,738.45	3,738.45
91282CFW6	UNITED STATES TREASURY 4.5 11/15/2025	11/09/2022 11/15/2022 750,000.00	749,780.59 0.00 0.00 749,809.46	12,772.79 0.00 15,569.75 2,796.96	28.87 0.00 28.87 2,825.83	2,825.83
91282CGT2	UNITED STATES TREASURY 3.625 03/31/2028	06/15/2023 06/16/2023 800,000.00	792,686.96 0.00 0.00 792,887.32	79.24 0.00 2,456.28 2,377.05	200.36 0.00 200.36 2,577.41	2,577.41
91282CHA2	UNITED STATES TREASURY 3.5 04/30/2028	475,000.00	471,374.44 0.00 0.00 471,471.12	6,980.66 8,312.50 45.18 1,377.01	96.68 0.00 96.68 1,473.70	1,473.70

## INCOME EARNED



Beaumont-Cherry Valley Water District | [REDACTED] | As of April 30, 2025

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
91282CHK0	UNITED STATES TREASURY 4.0 06/30/2028	02/22/2024 02/23/2024 750,000.00	741,931.21 0.00 0.00 742,135.31	7,541.44 0.00 10,027.62 2,486.19	204.10 0.00 204.10 2,690.29	2,690.29
91282CKB6	UNITED STATES TREASURY 4.625 02/28/2026	04/17/2025 04/21/2025 750,000.00	0.00 753,574.22 0.00 753,460.03	0.00 (4,901.49) 5,844.09 942.60	0.00 (114.19) (114.19) 828.41	828.41
91282CKD2	UNITED STATES TREASURY 4.25 02/28/2029	600,000.00	598,036.52 0.00 0.00 598,077.75	2,217.39 0.00 4,296.20 2,078.80	114.74 (73.52) 41.22 2,120.03	2,120.03
91282CKP5	UNITED STATES TREASURY 4.625 04/30/2029	05/22/2024 05/23/2024 725,000.00	729,493.55 0.00 0.00 729,403.08	14,079.42 16,765.63 91.12 2,777.33	0.00 (90.47) (90.47) 2,686.85	2,686.85
91282CKT7	UNITED STATES TREASURY 4.5 05/31/2029	700,000.00	710,337.17 0.00 0.00 710,133.28	10,557.69 0.00 13,153.85 2,596.15	0.00 (203.89) (203.89) 2,392.26	2,392.26
91282CLH2	UNITED STATES TREASURY 3.75 08/31/2026	04/17/2025 04/21/2025 750,000.00	0.00 748,769.53 0.00 748,794.29	0.00 (3,974.18) 4,738.45 764.27	24.76 0.00 24.76 789.03	789.03
91282CLK5	UNITED STATES TREASURY 3.625 08/31/2029	09/25/2024 09/26/2024 450,000.00	452,032.00 0.00 0.00 451,994.21	1,418.48 0.00 2,748.30 1,329.82	0.00 (37.79) (37.79) 1,292.03	1,292.03
91282CLN9	UNITED STATES TREASURY 3.5 09/30/2029	10/25/2024 10/28/2024 750,000.00	734,178.18 0.00 0.00 734,467.07	71.72 0.00 2,223.36 2,151.64	288.90 0.00 288.90 2,440.53	2,440.53
91282CLR0	UNITED STATES TREASURY 4.125 10/31/2029	12/30/2024 12/31/2024 500,000.00	494,813.21 0.00 0.00 494,906.16	8,660.22 10,312.50 56.05 1,708.33	92.95 0.00 92.95 1,801.28	1,801.28

## INCOME EARNED



Beaumont-Cherry Valley Water District | [REDACTED] | As of April 30, 2025

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
91282CMD0	UNITED STATES TREASURY 4.375 12/31/2029	12/30/2024 12/31/2024 500,000.00	499,981.44 0.00 0.00 499,981.76	5,498.96 0.00 7,311.81 1,812.85	0.32 0.00 0.32 1,813.17	1,813.17
91324PEG3	UNITEDHEALTH GROUP INC 3.7 05/15/2027	05/17/2022 05/20/2022 115,000.00	115,023.83 0.00 0.00 115,022.86	1,607.44 0.00 1,962.03 354.58	0.19 (1.16) (0.97) 353.61	353.61
931142EW9	WALMART INC 3.9 09/09/2025	09/06/2022 09/09/2022 100,000.00	99,989.72 0.00 0.00 99,991.63	238.33 0.00 563.33 325.00	1.92 0.00 1.92 326.92	326.92
931142FL2	WALMART INC 4.1 04/28/2027	04/24/2025 04/28/2025 500,000.00	0.00 500,940.00 0.00 500,936.14	0.00 0.00 170.83 170.83	0.00 (3.86) (3.86) 166.97	166.97
			38,796,895.16 2,596,462.45 (1,934,408.21) 39,471,296.41	312,125.91 152,350.55 283,120.25 123,344.89	13,870.84 (1,523.83) 12,347.02 135,691.90	135,691.90
<b>Total Fixed Income</b>			39,698,204.63			
			40,144,077.42 4,692,586.41 (4,412,352.37) 40,314,070.45	312,125.91 155,635.95 283,120.25 126,630.29	13,870.84 (1,523.83) 12,347.02 138,977.30	138,977.30
<b>TOTAL PORTFOLIO</b>			40,540,978.67			

## Accounts Payable

## Checks by Date - Detail by Check Date

User: wclayton  
 Printed: 5/29/2025 8:27 AM

Beaumont-Cherry Valley Water District

560 Magnolia Avenue  
 Beaumont California 92223  
 (951) 845-9581  
<https://bcvwd.gov>



Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
16318	10319	ACWA Joint Powers Insurance Authority	04/28/2025	
	03312025	2024/2025 3rd Qtr Operations WC Calculation Adj		0.12
	03312025	2024/2025 3rd Qtr Operations WC Calculation Adj		0.96
	03312025	2024/2025 3rd Qtr Operations WC Calculation Adj		0.15
	03312025	2024/2025 3rd Qtr Finance WC Calculation Adj		-0.16
	03312025	2024/2025 3rd Qtr Engineering WC Calculation Adj		-0.32
	03312025	2024/2025 3rd Qtr IT WC Calculation Adj		0.01
	03312025	2024/2025 3rd Qtr Workers Comp Rounding Adj		-0.07
	03312025	2024/2025 3rd Qtr Operations WC Calculation Adj		0.43
	03312025	2024/2025 3rd Qtr Workers Comp		25,031.84
	03312025	2024/2025 3rd Qtr Operations WC Calculation Adj		0.09
Total for Check Number 16318:				25,033.05
Total for 4/28/2025:				25,033.05
ACH	10087	EDD	04/29/2025	
	0-723-688-848	1st Quarter UI Claim		450.00
Total for this ACH Check for Vendor 10087:				450.00
Total for 4/29/2025:				450.00
ACH	10031	Staples Business Advantage	05/01/2025	
	6029660221	Office Supplies		18.71
	6030354266	Office Supplies		40.49
	6030354267	Office Supplies		40.49
Total for this ACH Check for Vendor 10031:				99.69
ACH	10138	ARCO Business Solutions	05/01/2025	
	HW201 Apr 2025	ARCO Fuel Charges 04/22-04/28/2025		2,871.10
Total for this ACH Check for Vendor 10138:				2,871.10
ACH	10350	NAPA Auto Parts	05/01/2025	
	229196	Fuse - Unit 52		4.49
	229427	Battery & Charger - John Deere Mower		92.98
Total for this ACH Check for Vendor 10350:				97.47
16319	UB*05803	3Mojo Khyra Ranch Ltd	05/01/2025	
		Refund Check		12.50
		Refund Check		615.60
		Refund Check		1,154.25
		Refund Check		359.10
		Refund Check		63.25
Total for Check Number 16319:				2,204.70

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
16320	UB*05804	3Mojo Khyra Ranch Ltd Refund Check Refund Check Refund Check Refund Check	05/01/2025	197.28 115.08 386.34 12.50
Total for Check Number 16320:				711.20
16321	UB*05799	AMPCO Contracting Inc Refund Check Refund Check Refund Check Refund Check Refund Check	05/01/2025	22.75 1,986.19 112.85 39.00 84.51
Total for Check Number 16321:				2,245.30
16322	UB*05798	Jalene Edgerton Refund Check Refund Check Refund Check Refund Check Refund Check	05/01/2025	15.37 24.54 51.64 26.36 9.50
Total for Check Number 16322:				127.41
16323	UB*05802	Maria Hannaford Refund Check Refund Check Refund Check Refund Check	05/01/2025	14.17 11.34 25.21 19.44
Total for Check Number 16323:				70.16
16324	UB*05801	Power Grade Inc Refund Check	05/01/2025	2,367.67
Total for Check Number 16324:				2,367.67
16325	UB*05800	Woodside 05S LP Refund Check Refund Check Refund Check Refund Check	05/01/2025	15.85 2,420.55 9.24 34.33
Total for Check Number 16325:				2,479.97
16326	10420 1VG1-CGRT-TDCT 1VG1-CGRT-TDCT	Amazon Capital Services, Inc. Water for Board Meetings Office Supplies	05/01/2025	14.48 41.24
Total for Check Number 16326:				55.72
16327	10335 77668	Beaumont Safe & Lock Door Lock Repair & Keys - 39500 Brookside Ave	05/01/2025	120.44
Total for Check Number 16327:				120.44
16328	10351 T1-0377208	Cherry Valley Nursery & Landscape Supply Sod - Fire Hydrants	05/01/2025	90.51
Total for Check Number 16328:				90.51

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount		
16329	11180	Foster & Foster Consulting Actuaries Inc	05/01/2025			
	35926	December 31, 2024 GASBS 75 Report		2,650.00		
	35926	June 30, 2024 OPEB Actuarial Valuation		9,000.00		
Total for Check Number 16329:				11,650.00		
16330	10303	Grainger Inc	05/01/2025			
	9488746604	(1) Bulkhead Tank Fitting 6" - Well 23, Chlorinator Project		292.91		
	9488746604	(1) Union 3" - Well 23, Chlorinator Project		84.09		
	9488746604	(1) Bulkhead Tank Fitting 3-5/8" - Well 23, Chlorinator Proj		84.20		
	9488746604	(1) Male Adapter 3" - Well 23, Chlorinator Project		20.65		
Total for Check Number 16330:				481.85		
16331	11230	Healthpointe Medical Group, Inc	05/01/2025			
	631530-4575918	Pre-Employment Testing		605.00		
Total for Check Number 16331:				605.00		
16332	10689	Safety Compliance Company	05/01/2025			
	247496	Safety Meeting - Lock Out Tag Out - 04/15/2025		250.00		
Total for Check Number 16332:				250.00		
16333	10568	Daniel Slawson	05/01/2025			
	04232025	Mileage - CSDA Leadership - D Slawson 04/22-04/23/2025		137.48		
Total for Check Number 16333:				137.48		
16334	11119	Statewide Traffic Safety and Signs, Inc	05/01/2025			
	S1359701	(1) Shoulder Work 48'		124.27		
	S1359701	(7) 48' Crossbrace W/3N1 Clamp		165.77		
	S1359701	(3) Shoulder Closed 48'		346.20		
	S1359701	(2) Road Work Ahead 48' REFL		248.56		
	S1359701	(1) Sign Base W/Wheels		786.57		
	S1359701	(7) 48' Crossbrace W/3N1 Clamp		165.76		
	S1359701	(1) SR1471 24X30 Aluminum		38.38		
	S1359701	(2) Road Work Ahead 48' REFL		248.56		
	S1359701	(1) T25202 36" Stop Led		2,121.08		
	S1359701	(1) W3-1 Stop Ahead Symbol 48"		124.28		
	S1359701	(1) SR1471 24X30 Aluminum		38.38		
	S1359701	(7) Traf Little Buster Stand		1,531.71		
	S1359701	(1) W1-4R ,36' x 36 Aluminum .080 HI		75.97		
	S1359701	(14) 18' Red/Org Warning Vinyl Flag		58.91		
	S1359701	(1) Shoulder Work 48'		124.28		
	S1359701	(1) W-81,36'X36' Aluminum .08 HI		75.96		
	S1359701	(2) 36' x 18' Aluminum .080		92.13		
	S1359701	(1) Sign Base W/Wheels		786.57		
	S1359701	(14) 18' Red/Org Warning Vinyl Flag		58.91		
	S1359701	(1) T25202 36" Stop Led		2,121.08		
	S1359701	(1) 36'X18' Aluminum 0.80' EG		31.93		
	S1359701	(25) Lime Green Cone 28"		639.58		
	S1359701	(1) W1-4R ,36' x 36 Aluminum .080 HI		75.97		
	S1359701	(7) Traf Little Buster Stand		1,531.72		
	S1359701	(2) 36' x 18' Aluminum .080, DG		92.12		
	S1359701	(1) W3-1 Stop Ahead Symbol 48"		124.28		
	S1359701	(3) Shoulder Closed 48'		346.19		
	S1359701	(25) Lime Green Cone 28"		639.58		
	S1359701	(1) W-81,36'X36' Aluminum .08 HI		75.96		
	S1359701	(1) 36'X18' Aluminum 0.80' EG		31.93		
	Total for Check Number 16334:				12,922.59	

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
16335	11272 323331	Vibrant Technologies, Inc (3) CISCO Hardware Ports	05/01/2025	2,211.79
Total for Check Number 16335:				2,211.79
16336	10421 3205211 3205211 3205211	Vulcan Materials Company Temp Asphalt - Meter Maintenance & Services Temp Asphalt - Maint & Repair Pipeline / Hydrants Temp Asphalt - Meter Maint / Other Services	05/01/2025	1,683.27 1,291.97 60.87
Total for Check Number 16336:				3,036.11
16337	10385 5735603	Waterline Technologies, Inc. - PSOC Chlorine - Well 24	05/01/2025	3,717.38
Total for Check Number 16337:				3,717.38
Total for 5/1/2025:				48,553.54
ACH	10030 700359906319Apr 700359906319Apr 700359906319Apr	Southern California Edison Electricity 03/24/25 to 04/22/25 - 13695 Oak Glen Rd Electricity 03/24/25 to 04/22/25 - 12303 Oak Glen Rd Electricity 03/24/25 to 04/22/25 - 13697 Oak Glen Rd	05/08/2025	53.95 -36.96 148.68
Total for this ACH Check for Vendor 10030:				165.67
ACH	10042 07132135000Apr	Southern California Gas Company Monthly Gas Charges 03/27- 04/25/2025	05/08/2025	14.30
Total for this ACH Check for Vendor 10042:				14.30
ACH	10052 04302025 04302025 04302025 04302025 04302025 04302025 04302025 04302025	Home Depot Credit Services Maint & Repair - General Building Supplies Construction in Progress - WO 7129 Construction in Progress - CHP001 Maint & Repair - 39500 Brookside Ave Supplies Transmission & Distribution Small Tools Supplies Production Small Tools Supplies General Supplies General Safety Supplies	05/08/2025	343.67 183.09 475.87 83.85 251.33 194.31 90.36 242.93
Total for this ACH Check for Vendor 10052:				1,865.41
ACH	10138 HW201 May 2025	ARCO Business Solutions ARCO Fuel Charges 04/29-05/05/2025	05/08/2025	2,798.46
Total for this ACH Check for Vendor 10138:				2,798.46
ACH	10284 420250068 420250068	Underground Service Alert of Southern California Monthly Maintenance Fee 90 New Ticket Charges Apr 2025	05/08/2025	10.00 166.50
Total for this ACH Check for Vendor 10284:				176.50
ACH	10350 229481 229496 229505	NAPA Auto Parts Oil & Filter - John Deere Mower Connector - John Deere Mower Trailer Towing Lights - John Deere Mower Trailer	05/08/2025	42.09 13.64 95.00
Total for this ACH Check for Vendor 10350:				150.73

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
ACH	10085	CalPERS Retirement System	05/08/2025	
	1002904009	PR Batch 00001.05.2025 CalPERS 8% EE Paid		2,421.26
	1002904009	PR Batch 00001.05.2025 CalPERS 1% ER Paid		200.03
	1002904009	PR Batch 00001.05.2025 CalPERS 8% ER Paid		1,280.58
	1002904009	PR Batch 00001.05.2025 CalPERS ER PEPRA		9,494.77
	1002904009	PR Batch 00001.05.2025 CalPERS 7% EE Deduction		1,400.34
	1002904009	PR Batch 00001.05.2025 CalPERS ER Paid Classic		11,678.11
	1002904009	PR Batch 00001.05.2025 CalPERS 8.25% EE PEPRA		9,076.70
Total for this ACH Check for Vendor 10085:				35,551.79
ACH	10087	EDD	05/08/2025	
	0-566-664-592	PR Batch 00002.05.2025 CA SDI		126.33
	0-566-664-592	PR Batch 00001.05.2025 CA SDI		2,208.97
	0-566-664-592	PR Batch 00001.05.2025 State Income Tax		7,899.79
	0-566-664-592	PR Batch 00002.05.2025 State Income Tax		615.39
	1-654-447-504	PR Batch 00003.05.2025 State Income Tax		146.28
Total for this ACH Check for Vendor 10087:				10,996.76
ACH	10094	U.S. Treasury	05/08/2025	
	270552843733833	PR Batch 00003.05.2025 Federal Income Tax		612.85
	270552861846285	PR Batch 00002.05.2025 Federal Income Tax		943.53
	270552861846285	PR Batch 00002.05.2025 Medicare Employee Portion		152.86
	270552861846285	PR Batch 00001.05.2025 Medicare Employee Portion		2,740.63
	270552861846285	PR Batch 00001.05.2025 FICA Employee Portion		11,718.54
	270552861846285	PR Batch 00001.05.2025 FICA Employer Portion		11,718.54
	270552861846285	PR Batch 00002.05.2025 FICA Employee Portion		653.60
	270552861846285	PR Batch 00002.05.2025 FICA Employer Portion		653.60
	270552861846285	PR Batch 00001.05.2025 Federal Income Tax		20,354.30
	270552861846285	PR Batch 00001.05.2025 Medicare Employer Portion		2,740.63
	270552861846285	PR Batch 00002.05.2025 Medicare Employer Portion		152.86
Total for this ACH Check for Vendor 10094:				52,441.94
ACH	10141	Ca State Disbursement Unit	05/08/2025	
	52308943	PR Batch 00001.05.2025 Garnishment		379.84
Total for this ACH Check for Vendor 10141:				379.84
ACH	10203	Voya Financial	05/08/2025	
	VB1450PP10 2025	PR Batch 00001.05.2025 Deferred Comp		375.00
Total for this ACH Check for Vendor 10203:				375.00
ACH	10264	CalPERS Supplemental Income Plans	05/08/2025	
	1002904032	PR Batch 00001.05.2025 457 Loan Repayment		131.88
	1002904032	PR Batch 00001.05.2025 100% Contribution		273.72
	1002904032	PR Batch 00001.05.2025 CalPERS 457		2,171.92
	1002904032	PR Batch 00001.05.2025 ROTH-Post-Tax		650.00
Total for this ACH Check for Vendor 10264:				3,227.52
ACH	10984	MidAmerica Administrative & Retirement Solutions	05/08/2025	
	1746549318872	PR Batch 00001.05.2025 401(a) Deferred Comp		463.03
Total for this ACH Check for Vendor 10984:				463.03
ACH	11152	Sterling Health Services, Inc	05/08/2025	
	861445	PR Batch 00001.05.2025 Flexible Spending Account (PT)		863.20
Total for this ACH Check for Vendor 11152:				863.20

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
ACH	10894 0001807931	Liberty Dental Plan Liberty Dental - May 2025	05/08/2025	408.68
Total for this ACH Check for Vendor 10894:				408.68
ACH	10901 230456 60388	Ameritas Life Insurance Corp. Ameritas Dental May 2025 Ameritas Vision May 2025	05/08/2025	2,304.56 603.88
Total for this ACH Check for Vendor 10901:				2,908.44
ACH	10902 53743680413268	Colonial Life Col Life Premiums Apr 2025	05/08/2025	4,278.96
Total for this ACH Check for Vendor 10902:				4,278.96
ACH	10903 4831079642	The Lincoln National Life Insurance Company Life & ADD EE/ER Insurance May 2025	05/08/2025	820.76
Total for this ACH Check for Vendor 10903:				820.76
ACH	10288 163661738 163661738 163661738 163661738 163661745 163661745	CalPERS Health Fiscal Services Division Admin Fee for Health Ins May 2025 Retired Employees Health Ins May 2025 Active Employees Health Ins May 2025 Admin Fee for Retired Emp Health Ins May 2025 Admin Fee Non CalPERS Member Health Ins May 2025 Active Non CalPERS Member Health Ins May 2025	05/08/2025	198.16 2,239.08 82,567.59 14.20 5.78 2,408.95
Total for this ACH Check for Vendor 10288:				87,433.76
ACH	11072 163887530	CalPERS CERBT CERBT Trust OPEB Contribution May 2025	05/08/2025	9,275.00
Total for this ACH Check for Vendor 11072:				9,275.00
ACH	11221 163887568	CalPERS CEPPT CEPPT Pension Payment May 2025	05/08/2025	6,128.33
Total for this ACH Check for Vendor 11221:				6,128.33
2320	11155 2025-5	CICCS PR Batch 00001.05.2025 Emp Assistance Program	05/08/2025	104.41
Total for Check Number 2320:				104.41
16338	10272 03132025	Babcock Laboratories Inc Reissue - 47 Coliform Water Samples	05/08/2025	2,445.41
Total for Check Number 16338:				2,445.41
16339	UB*05729 05062025	Carmen Price Reissue - Refund Check	05/08/2025	150.56
Total for Check Number 16339:				150.56
16340	10001 04302025 04302025 04302025 04302025 04302025 04302025 04302025	Action True Value Hardware Transmission & Distribution Small Tools Supplies Maint & Repair - General Building Supplies Meter Maint & Service Supplies Construction in Progress General Supplies Maint & Repair - Pipeline & Hydrants Supplies Maint & Repair - General Equip Supplies	05/08/2025	9.69 21.53 36.61 12.92 23.56 56.19 103.12
Total for Check Number 16340:				263.62

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
16341	10910 25-113	Advanced Diving Services, Inc. Cherry 2/Nobel/Hannover/Vineyard Reservoir Cleaning	05/08/2025	24,400.00
Total for Check Number 16341:				24,400.00
16342	10003 62128	All Purpose Rental Core Drill & Bit Rental - Well 23 Chlorine Line	05/08/2025	142.80
Total for Check Number 16342:				142.80
16343	10144 LYUM1879472 LYUM1882472	Alsco Inc Cleaning Mats/Shop Towels 12th/Palm Apr 2025 Cleaning Mats/Shop Towels 12th/Palm May 2025	05/08/2025	37.30 37.30
Total for Check Number 16343:				74.60
16344	11318 1823 1826	ASAP Construction Inc Street Sweeper Services - Michigan Ave Street Sweeper Services - Beaumont Ave	05/08/2025	740.00 740.00
Total for Check Number 16344:				1,480.00
16345	10695 2519 2519 2520 2520	B-81 Paving Inc 8 Main Line Repairs - City of Beaumont 5 Service Line Repairs - City of Beaumont 2 Main Line Repairs - City of Beaumont 7 Service Line Repairs - City of Beaumont	05/08/2025	28,203.35 12,319.30 5,037.10 22,426.20
Total for Check Number 16345:				67,985.95
16346	10272 04252025 04252025 04252025 05062025 05062025 05062025	Babcock Laboratories Inc 15 Coliform Water Samples 1 504-EDB/DBCP 1 Iron By ICP 15 Coliform Water Samples 15 General Physical Analysis Samples 16 Hexavalent Chromium By IC	05/08/2025	1,560.90 111.49 19.81 780.45 594.60 2,080.80
Total for Check Number 16346:				5,148.05
16347	10271 04302025 04302025 04302025 04302025 04302025 04302025 04302025 04302025 04302025 04302025 04302025 04302025 04302025 04302025 04302025 04302025	Beaumont Ace Home Center Transmission & Distribution Small Tools Supplies Meter Maint & Service Supplies Maint & Repair - General Building Supplies Maint & Repair - Pumping Equip Supplies Maint & Repair - Pipeline & Hydrants Supplies General Supplies NCRF/Canyon Pond Maintenance Supplies General Safety Supplies Production Small Tools Supplies Line Locates Supplies Maint & Repair - 12th/Palm Supplies Construction in Progress - WO 7129 Maint & Repair - General Equip Supplies Landscape Maint Supplies Fleet Maintenance Supplies Construction in Progress - CHP001	05/08/2025	505.46 221.08 4.83 13.94 237.75 138.04 15.70 174.35 18.84 5.82 17.23 11.84 67.26 141.90 15.06 1,076.07
Total for Check Number 16347:				2,665.17
16348	10382 314 335	Beaumont Power Equipment Inc 2 Trimmer Heads & Strap - Weed Trimmers Air Filter - John Deere Mower	05/08/2025	196.04 26.93
Total for Check Number 16348:				222.97

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
16349	10614 50026 50026	Cherry Valley Automotive Labor - Brake Rotor & Pads/Oil/Filters - Unit 33/OD 99,599 Brake Rotor & Pads/Oil/Filters - Unit 33/OD 99,599	05/08/2025	550.00 1,373.49
Total for Check Number 16349:				1,923.49
16350	11228 241 241 241	D I Ready Cleaning Service, Inc May 2025 Janitorial Services for 851 E 6th St May 2025 Janitorial Services for 560 Magnolia May 2025 Janitorial Services for 815 E 12th	05/08/2025	288.00 1,028.00 534.00
Total for Check Number 16350:				1,850.00
16351	10942 0006165860	Diamond Environmental Services LP Basin Handwash Station Rental - 39500 Brookside Ave	05/08/2025	155.65
Total for Check Number 16351:				155.65
16352	10809 7246 7246 7247 7247	Inner-City Auto Repair & Tires 6 Tires - Unit 52/OD 16,089 Labor - 6 Tires - Unit 52/OD 16,089 Brake Pads/Oil/Filters - Unit 52/OD 16,089 Labor - Brake Pads/Oil/Filters - Unit 52/OD 16,089	05/08/2025	1,596.66 240.00 355.14 230.00
Total for Check Number 16352:				2,421.80
16353	11142 IN-388403	Pro-Vigil Inc Monitoring Program - 39500 Brookside - 05/02-05/29/2025	05/08/2025	3,753.76
Total for Check Number 16353:				3,753.76
16354	10472 4408 4408	Registrar of Voters 2024 Election Services Division 1 - 11/05/2024 2024 Election Services Division 2 - 11/05/2024	05/08/2025	138,456.50 3,955.90
Total for Check Number 16354:				142,412.40
16355	11276 100	Universal Green, LLC Landscape Contract Services - Apr 2025	05/08/2025	5,040.00
Total for Check Number 16355:				5,040.00
16356	11256 1286	Water Resources Economics Rate Study - April 2025	05/08/2025	6,663.29
Total for Check Number 16356:				6,663.29
16357	10385 5738217	Waterline Technologies, Inc. - PSOC Chlorine - Well 25	05/08/2025	2,673.75
Total for Check Number 16357:				2,673.75
Total for 5/8/2025:				492,701.76
ACH	10087 1-092-658-064	EDD PR Batch 00005.05.2025 State Income Tax	05/14/2025	20.00
Total for this ACH Check for Vendor 10087:				20.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
ACH	10094	U.S. Treasury	05/14/2025	
	270553590834065	PR Batch 00005.05.2025 FICA Employer Portion		36.75
	270553590834065	PR Batch 00005.05.2025 FICA Employee Portion		36.75
	270553590834065	PR Batch 00005.05.2025 Federal Income Tax		50.00
	270553590834065	PR Batch 00005.05.2025 Medicare Employee Portion		8.60
	270553590834065	PR Batch 00005.05.2025 Medicare Employer Portion		8.60
Total for this ACH Check for Vendor 10094:				140.70
16358	10016	City of Beaumont	05/14/2025	
	05132025	Plan Check Fees - PW2025-0234 - 2600-2400 Non-Potable		5,245.00
Total for Check Number 16358:				5,245.00
16359	10753	Lona Williams	05/14/2025	
	05142025	Mileage - CSDA Leadership - L Williams - 04/21-04/24/2025		67.06
	05142025	Meals - CSDA Leadership - L Williams - 04/21-04/24/2025		109.64
	05142025	Mileage - BIA Conference - L Williams - 05/08/2025		52.22
Total for Check Number 16359:				228.92
Total for 5/14/2025:				5,634.62
ACH	10031	Staples Business Advantage	05/15/2025	
	6031280708	Office Supplies		296.36
	6031280710	Office Supplies		12.97
Total for this ACH Check for Vendor 10031:				309.33
ACH	10037	Waste Management Of Inland Empire	05/15/2025	
	2539135-2371-3	Organics Cart Charges - 815 E 12th May 2025		61.31
	2539135-2371-3	Yard Dumpsters - 815 E 12th May 2025		362.43
	2539135-2371-3	Recycling Dumpster Charges - 815 E 12th May 2025		109.77
	2539141-2371-1	Monthly Sanitation - 560 Magnolia May 2025		133.30
	2539141-2371-1	Recycling Dumpster Charges - 560 Magnolia May 2025		109.77
Total for this ACH Check for Vendor 10037:				776.58
ACH	10132	South Coast AQMD	05/15/2025	
	4528649	Fac ID 120877 AB2588 AQMD Fee July 2024 - June 2025		167.47
	4529030	Fac ID 129302 AB2588 AQMD Fee July 2024 - June 2025		167.47
	4529031	Fac ID 129305 AB2588 AQMD Fee July 2024 - June 2025		167.47
	4529606	Fac ID 140810 AB2588 AQMD Fee July 2024 - June 2025		167.47
	4530098	Fac ID 148118 AB2588 AQMD Fee July 2024 - June 2025		167.47
Total for this ACH Check for Vendor 10132:				837.35
ACH	10138	ARCO Business Solutions	05/15/2025	
	HW201 May 2025	ARCO Fuel Charges 05/06-05/12/2025		1,964.40
Total for this ACH Check for Vendor 10138:				1,964.40
ACH	10350	NAPA Auto Parts	05/15/2025	
	229617	Hydraulic Fluid - John Deere Tractor		72.01
	229665	Torque Wrench - Unit 52		37.92
	229759	Antifreeze - Unit 17		15.28
Total for this ACH Check for Vendor 10350:				125.21

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
ACH	10709	Core & Main LP	05/15/2025	
	W569726	(1000) 3/4 X 1/16 Rubber Meter Washer		75.43
	W569726	(1000) 3/4 X 1/8 Rubber Meter Washer		86.20
	W611410	4 Full Circle 287 - 312 X 07		438.50
	W611410	8 Full Circle 495 - 535 X 07		1,059.23
	W611410	5 Full Circle 474 - 514 X 07		662.02
	W611410	8 Full Circle 445 - 485 X 07		1,059.23
	W611410	5 Full Circle 400 - 425 X 07		947.28
	W611410	2 Full Circle 495 - 535 X 15		523.45
	W611410	2 Full Circle 270 - 300 X 07		219.25
	W611410	4 Full Circle 262-287 X 07		404.19
	W611410	1 Full Circle 495 - 535 X 12		223.22
	W622010	175 Nipple Brass 1 X 06		2,713.42
Total for this ACH Check for Vendor 10709:				8,411.42
ACH	11202	Orange County Winwater Works	05/15/2025	
	171385.04	(20) Gate Valve Brass .75		2,843.95
	171385.04	(60) 1 MIL. UP509 Brass Swing Check Valve		14,974.88
Total for this ACH Check for Vendor 11202:				17,818.83
16360	UB*05805	Harini Naidu Refund Check	05/15/2025	321.82
Total for Check Number 16360:				321.82
16361	10990 01172025	Andy Ramirez Reissue - Mileage Reimb - ACWA Meeting - A Ramirez - 01/17/2025	05/15/2025	43.54
Total for Check Number 16361:				43.54
16362	10753 01172025	Lona Williams Reissue - Mileage Reimb - ACWA Meeting - L Williams - 01/17/2025	05/15/2025	43.40
Total for Check Number 16362:				43.40
16363	AR-Cede 05132025	Juan Ramon Cedenio AR Refund - Fireflow 1365 Michigan Ave	05/15/2025	116.22
Total for Check Number 16363:				116.22
16364	AR-Clay 05132025	John Clays AR Refund - Fireflow 10910 Bellflower Ave	05/15/2025	172.15
Total for Check Number 16364:				172.15
16365	AR-Cuev 05132025	Eder Cueva AR Refund - Fireflow West of 1585 E 6th St	05/15/2025	182.67
Total for Check Number 16365:				182.67
16366	AR-D.R. 05142025 05142025	D.R. Horton/BCVWD AR Refund - Re Post as PEI Deposit AR Refund - Re Post as PEI Deposit	05/15/2025	25,514.73 500.00
Total for Check Number 16366:				26,014.73
16367	AR-DKC 05132025	DKC Architects AR Refund - Fireflow 9993 Mountain View Ave. 407-110-020	05/15/2025	137.96
Total for Check Number 16367:				137.96

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
16368	AR-Cher 05132025	Skip Jackson AR Refund - Fireflow 38964 Cherry Estates Court	05/15/2025	134.10
Total for Check Number 16368:				134.10
16369	AR-Dani 05132025	Realty Asset Adv Southwest AR Refund - WSL Deposit APN 419-170-034 & 031	05/15/2025	136.56
Total for Check Number 16369:				136.56
16370	10792 05122025	A-1 Financial Services June 2025 Rent - 851 E. 6th St Eng Office	05/15/2025	2,896.00
Total for Check Number 16370:				2,896.00
16371	10420 1WMR-9FFP-91YQ 1WMR-9FFP-91YQ 1WMR-9FFP-91YQ 1WMR-9FFP-91YQ 1WMR-9FFP-91YQ	Amazon Capital Services, Inc. Canopy Weights O Rings 3 Sprinkler Nodes Wire Connectors Battery Adapter, LED Lights, and Diode	05/15/2025	23.68 22.51 346.17 11.53 77.27
Total for Check Number 16371:				481.16
16372	10274 11587	Beaumont Chamber of Commerce Beaumont Chamber of Commerce 2025/2026 Membership Dues	05/15/2025	380.00
Total for Check Number 16372:				380.00
16373	10774 1547923 1547925 1547927 1547930	Jesus Camacho (25) Truck Washes - Apr 2025 (25) Truck Washes - Apr 2025 (25) Truck Washes - Apr 2025 (25) Truck Washes - Apr 2025	05/15/2025	310.00 310.00 310.00 310.00
Total for Check Number 16373:				1,240.00
16374	10016 261701 Mar-Apr	City of Beaumont Monthly Sewer Charges 03/01-05/01/2025	05/15/2025	23.22
Total for Check Number 16374:				23.22
16375	10772 8322	CV Strategies Strategic Communication Services - April 2025	05/15/2025	2,273.75
Total for Check Number 16375:				2,273.75
16376	10942 0006173829 0006173830	Diamond Environmental Services LP (1) Rental and Service Portable Restroom 05/05-06/01/2025 (2) Rental and Service Handicap Portable Restroom 05/05-06/01/25	05/15/2025	97.70 341.55
Total for Check Number 16376:				439.25
16377	10600 05052025	Gaucha Pest Control Inc. NCR I Rodent Control May 2025	05/15/2025	1,000.00
Total for Check Number 16377:				1,000.00
16378	10674 1246118	Michael Baker International Engineering & Design Services - 2850 Booster Station	05/15/2025	21,642.50
Total for Check Number 16378:				21,642.50

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
16380	10223 252497 252498 252499	Richards, Watson & Gershon Legal Services March Board Approval 5/14/2025 Legal Services March Board Approval 5/14/2025 Legal Services March Board Approval 5/14/2025	05/15/2025	16,725.46 4,608.00 3,208.80
Total for Check Number 16380:				24,542.26
16381	10527 64893298 64893298 64918469 64918469 64944155 64944155 64957109 64957109	Robert Half Talent Solutions Admin Assistant Temp - 04/14-04/17/2025 Engineering Admin Temp - 04/14-04/17/2025 Engineering Admin Temp - 04/21-04/24/2025 Admin Assistant Temp - 04/21-04/24/2025 Engineering Admin Temp - 04/28-05/01/2025 Admin Assistant Temp - 04/28-05/01/2025 Engineering Admin Temp - 05/05-05/08/2025 Admin Assistant Temp - 05/05-05/08/2025	05/15/2025	1,213.50 404.50 404.50 1,213.50 404.50 1,213.50 404.50 1,213.50
Total for Check Number 16381:				6,472.00
16382	10491 77530	Rogers, Anderson, Malody & Scott, LLP Annual Audit Services FY 2024 - April 2025	05/15/2025	27,000.00
Total for Check Number 16382:				27,000.00
16383	10290 25-00305	San Geronio Pass Water Agency 1401 AF @ \$399 for April 2025	05/15/2025	558,999.00
Total for Check Number 16383:				558,999.00
16384	10035 INV00695258	USA Blue Book Hyd. Flow Test Kit	05/15/2025	828.41
Total for Check Number 16384:				828.41
16385	10385 5738516 5738620	Waterline Technologies, Inc. - PSOC Chlorine - Well 23 Chlorinator Retrofit Project - Well 23 & 24	05/15/2025	3,450.00 560.00
Total for Check Number 16385:				4,010.00
16386	10753 05152025	Lona Williams Meals - CSDA Leadership - L Williams 4/24/2025	05/15/2025	5.44
Total for Check Number 16386:				5.44
Total for 5/15/2025:				709,779.26
ACH	10031 6031731468 6031731469 6032198991	Staples Business Advantage Office Supplies Office Supplies Office Supplies	05/22/2025	7.09 54.73 35.83
Total for this ACH Check for Vendor 10031:				97.65
ACH	10138 HW201 May 2025	ARCO Business Solutions ARCO Fuel Charges 05/13-05/19/2025	05/22/2025	2,341.32
Total for this ACH Check for Vendor 10138:				2,341.32
ACH	10147 1322262	Online Information Services, Inc 165 Credit Reports for Apr 2025	05/22/2025	518.40
Total for this ACH Check for Vendor 10147:				518.40

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
ACH	10085	CalPERS Retirement System	05/22/2025	
	1002913199	PR Batch 00006.05.2025 CalPERS 8% ER Paid		1,280.58
	1002913199	PR Batch 00006.05.2025 CalPERS ER PEPRA		9,553.35
	1002913199	PR Batch 00006.05.2025 CalPERS 8.25% EE PEPRA		9,132.69
	1002913199	PR Batch 00006.05.2025 CalPERS ER Paid Classic		11,743.95
	1002913199	PR Batch 00006.05.2025 CalPERS 7% EE Deduction		1,422.99
	1002913199	PR Batch 00006.05.2025 CalPERS 1% ER Paid		203.27
	1002913199	PR Batch 00006.05.2025 CalPERS 8% EE Paid		2,425.26
Total for this ACH Check for Vendor 10085:				35,762.09
ACH	10087	EDD	05/22/2025	
	1-127-941-008	PR Batch 00006.05.2025 CA SDI		2,329.39
	1-127-941-008	PR Batch 00007.05.2025 CA SDI		27.57
	1-127-941-008	PR Batch 00006.05.2025 State Income Tax		8,642.74
	1-127-941-008	PR Batch 00007.05.2025 State Income Tax		235.16
Total for this ACH Check for Vendor 10087:				11,234.86
ACH	10094	U.S. Treasury	05/22/2025	
	270554254440588	PR Batch 00007.05.2025 Medicare Employee Portion		33.33
	270554254440588	PR Batch 00006.05.2025 Federal Income Tax		22,251.52
	270554254440588	PR Batch 00006.05.2025 FICA Employer Portion		12,230.51
	270554254440588	PR Batch 00006.05.2025 FICA Employee Portion		12,230.51
	270554254440588	PR Batch 00007.05.2025 Federal Income Tax		505.73
	270554254440588	PR Batch 00007.05.2025 FICA Employer Portion		142.52
	270554254440588	PR Batch 00007.05.2025 FICA Employee Portion		142.52
	270554254440588	PR Batch 00007.05.2025 Medicare Employer Portion		33.33
	270554254440588	PR Batch 00006.05.2025 Medicare Employee Portion		2,860.40
	270554254440588	PR Batch 00006.05.2025 Medicare Employer Portion		2,860.40
Total for this ACH Check for Vendor 10094:				53,290.77
ACH	10141	Ca State Disbursement Unit	05/22/2025	
	52466254	PR Batch 00006.05.2025 Garnishment		379.84
Total for this ACH Check for Vendor 10141:				379.84
ACH	10203	Voya Financial	05/22/2025	
	VB1450PP11 2025	PR Batch 00006.05.2025 Deferred Comp		375.00
Total for this ACH Check for Vendor 10203:				375.00
ACH	10264	CalPERS Supplemental Income Plans	05/22/2025	
	1002913243	PR Batch 00006.05.2025 100% Contribution		547.45
	1002913243	PR Batch 00006.05.2025 457 Loan Repayment		131.88
	1002913243	PR Batch 00006.05.2025 CalPERS 457		2,321.92
	1002913243	PR Batch 00006.05.2025 ROTH-Post-Tax		750.00
Total for this ACH Check for Vendor 10264:				3,751.25
ACH	10984	MidAmerica Administrative & Retirement Solutions	05/22/2025	
	1747779368118	PR Batch 00006.05.2025 401(a) Deferred Comp		463.03
Total for this ACH Check for Vendor 10984:				463.03
ACH	11152	Sterling Health Services, Inc	05/22/2025	
	862462	PR Batch 00006.05.2025 Flexible Spending Account (PT)		863.20
Total for this ACH Check for Vendor 11152:				863.20
2325	10205	Riverside County Sheriff	05/22/2025	
	PP11 2025	PR Batch 00006.05.2025 Garnishment Riv Cnty Sheriff		185.01
Total for Check Number 2325:				185.01

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
16387	UB*05806	Monica Hatcher Refund Check Refund Check Refund Check Refund Check Refund Check	05/22/2025	47.40 69.66 33.11 27.65 30.75
Total for Check Number 16387:				208.57
16388	UB*05807	Gabriel Rodriguez Refund Check Refund Check Refund Check Refund Check Refund Check	05/22/2025	39.69 116.22 25.87 23.15 28.04
Total for Check Number 16388:				232.97
16389	10420 161C-N3NC-TXDN 161C-N3NC-TXDN	Amazon Capital Services, Inc. Utility Cart Utility Cart	05/22/2025	94.70 94.70
Total for Check Number 16389:				189.40
16390	11303 18575339 18575339	Angel Morales & Sons, Inc 3.5-5 Ton 17 Seer Heat Pump Condenser - 560 Magnolia Ave 5 Ton Air Handler - 560 Magnolia Ave	05/22/2025	13,719.03 11,224.67
Total for Check Number 16390:				24,943.70
16391	10398 285326 285596 285596 285597 286879	Infosend, Inc (22341) Supply and Processing Charges for Customer Letter Apr 2025 Supply Charges for Utility Billing Apr 2025 Processing Charges for Utility Billing Apr 2025 Postage Charges for Utility Billing (1150) Supply and Processing Charges for Backflow Letter	05/22/2025	17,973.22 948.39 1,340.67 7,095.99 1,486.56
Total for Check Number 16391:				28,844.83
16392	10696 270069	Innovative Document Solutions Canon Image Runner 04/01-04/30/2025 Overage Charge	05/22/2025	48.91
Total for Check Number 16392:				48.91
16393	11100 13724854	Loomis Armored US, LLC Armored Truck Services - May 2025	05/22/2025	363.90
Total for Check Number 16393:				363.90
16394	10077 255845	Michael Morales Boot Reimbursement - M Morales	05/22/2025	200.00
Total for Check Number 16394:				200.00
16395	11323 05122025	Joey Patin Window Cleaning - 560 Magnolia Ave	05/22/2025	548.00
Total for Check Number 16395:				548.00
16396	11065 0885861 1320114196035	Justin Petruescu Boot Reimbursement - J Petruescu Reimbursement - T2 Renewal - J Petruescu	05/22/2025	178.85 60.00
Total for Check Number 16396:				238.85

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
16397	10990 03082025 03082025	Andy Ramirez Mileage Reimb - WELL 2025 Conf - A Ramirez - 03/07-03/08/2025 Meal Reimb - WELL 2025 Conf - A Ramirez - 03/07-03/08/2025	05/22/2025	92.26 38.30
Total for Check Number 16397:				130.56
16398	10171 25-130158	Riverside Assessor - County Recorder Apr 2025 Lien Fees	05/22/2025	40.00
Total for Check Number 16398:				40.00
16399	10527 64974599	Robert Half Talent Solutions Customer Service Temp - 05/05-05/08/2025	05/22/2025	1,101.54
Total for Check Number 16399:				1,101.54
16400	10431 51425	Southern California West Coast Electric ABB 1600 Amp Service Call - Well 24	05/22/2025	11,187.00
Total for Check Number 16400:				11,187.00
16401	10158 130054	Wienhoff Drug Testing Random Drug Testing - Emp #264 & #121	05/22/2025	170.00
Total for Check Number 16401:				170.00
Total for 5/22/2025:				177,710.65
ACH	10781 10019	Umpqua Bank C R & R Incorporated Monthly Charges 3 YD Commercial Bin - Cherry Yard - Apr 2025 Monthly Charges 3 YD Commercial Bin - 39500 Brookside - Apr 2025 Monthly Charges 3 YD Locked Recycle - 39500 Brookside - Apr 2025	05/23/2025	366.32 366.32 148.22
	10022	Hemet Valley Tool & Supply Jack Hammer Repair and Shank Tools		1,226.63
	10052	Home Depot Credit Services Pipe Wrench - Unit 49		53.85
	10074	American Water Works Association 2025 Membership Dues Training Materials - Human Resources		5,020.00 625.00
	10116	Verizon Wireless Services LLC Cell Phone/iPad Charges for Mar 2025		2,015.88
	10135	Big Time Design Uniforms - Transmission and Distribution Staff		156.45
	10224	Legal Shield Monthly Prepaid Legal for Employees Apr 2025		101.70
	10233	Pro-Pipe & Supply (6) Pipe Joint Lubricant		63.40
	10274	Beaumont Chamber of Commerce Chamber Breakfast - May 2025 - L Williams Chamber Breakfast - April 2025 - A Ramirez		25.00 25.00
	10350	NAPA Auto Parts Battery - Dozer		206.95
	10397	Wal-Mart TV Cable - HR Office		25.58
	10409	Stater Bros Birthday Club Reimbursement To Be Reimbursed - Defensive Driving Course Hospitality		508.79 54.22
	10420	Amazon Capital Services, Inc. USB Chargers - Office Staff Power Adapters for TVs Power Adapter for Wireless Mics Wireless Mic System - Board Room		43.00 45.15 26.24 581.84

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	10444	MISAC Excellence in IT Award Application		100.00
	10495	Best Buy TV & Wall Mount - Sign Project		447.75
	10546	Frontier Communications 03/25-04/24/2025 Apr FIOS/FAX 851 E 6th Street 03/10-04/09/2025 Mar FIOS/FAX 12th/Palm 03/25-04/24/2025 Apr FIOS/FAX 560 Magnolia Ave		379.99 630.05 565.65
	10604	JotForm, Inc Annual Subscription for Cloud Storage		390.00
	10623	WP Engine Web Host for BCVWD Website Apr 2025		290.00
	10692	MMSoft Design Network Monitoring Software May 2025 Network Monitoring Software May 2025		1,389.41 176.72
	10716	South Point Hotel Hotel - Tri State Seminar - A Ramirez - 08/04-08/07/25		103.96
	10717	Tri-State Seminar LLC Tri State Seminar Registration - A Ramirez - 08/04-08/07/2025		99.00
	10736	Embassy Suites Hotels Hotel - CSDA Leadership Academy - L Williams 04/21-04/24/2025		681.75
	10784	Autodesk, Inc Auto CAD Software 851 E 6th St - Apr 2025 Auto CAD Software 851 E 6th St - Apr 2025		250.00 1,050.00
	10790	Microsoft Monthly Microsoft Office License - Apr 2025 Monthly Microsoft Office License - Apr 2025 Monthly Microsoft Office License - Apr 2025 Monthly Microsoft Office License - Apr 2025		15.00 1,150.00 16.40 450.00
	10832	Panera Bread To Be Reimbursed - AM Defensive Driving Course Hospitality To Be Reimbursed - PM Defensive Driving Course Hospitality		381.81 345.48
	10840	Ready Fresh (Arrowhead) Water - 03/23-04/22/2025 - 851 E 6th St		97.01
	10845	Harbor Freight Tools Waterproof Utility Case		64.64
	10892	Zoom Video Communications, Inc. (10) Video Conference - May 2025		226.49
	10918	Apple.com Cloud Storage - iPads		9.99
	10926	SSD Alarm Alarm Equip/Rent/Service/Monitor - 39500 Brookside Alarm Equip/Rent/Service/Monitor - 560 Magnolia Alarm Equip/Rent/Service/Monitor - 851 E. 6th St Alarm Equip/Rent/Service/Monitor - 560 Magnolia Alarm Equip/Rent/Service/Monitor - 39500 Brookside Alarm Equip/Rent/Service/Monitor - 560 Magnolia Alarm Equip/Rent/Service/Monitor - 815 12th Stre Alarm Equip/Rent/Service/Monitor - 815 12th Stre Alarm Equip/Rent/Service/Monitor - 11083 Cherry Access Control Services - 39500 Brookside Ave		138.80 190.74 100.13 150.31 161.73 256.48 63.15 129.63 76.68 82.60
	10978	Nextiva, Inc. Monthly Phone Service Apr 2025		3,407.34
	11086	Cal Valve Backflow Repair Kit - Wilkins 375 Double Check Valve - Wilkins 350XL		184.06 1,071.19
	11094	Al's Kubota Tractor 192 Gal Oil/Gas Mix		574.20
	11157	Francotyp-Postalia Inc Postage - Postage Machine		517.50
	11167	Starbucks Coffee - Birthday Club Reimbursement		20.00
	11169	Space Exploration Technologies Corp Back Up Internet - May 2025 Back Up Internet - May 2025		830.00 165.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	11184	Invarion Inc Traffic Control Plan Software - 04/25/2025-04/24/2026		540.00
	11193	Mitsogo, Inc Cyber Security - iPads - Apr 2025		81.00
	11216	DNS Filter Monthly Spam Filter - Apr 2025		225.00
	11240	Adobe Acrobat Pro Subscription May 2025		719.70
	11252	OpenAI, LLC ChatGPT Subscription - May 2025		300.00
	11254	Rite Aid Candy - Job Fair		26.98
	11258	Otter.ai, Inc. Otter Business Subscription - 04/04/2025-04/04/2026		720.00
	11280	Constant Contact Communication Subscription 03/06-04/05/2025		325.00
	11316	El Mariachi Taco Shop Birthday Club Reimbursement		439.08
	11317	Superior Court of California County of Riverside Document Release - PR-QT3XFSXKXKDH7KYQP		50.00
	11321	Inland Alternator Starter AC Kohler Starter - Unit 8/OD 72,442		179.44
	11322	Blanks USA Door Hangers Door Hangers		89.58 283.19
Total for this ACH Check for Vendor 10781:				33,095.15
Total for 5/23/2025:				33,095.15
16402	11140 05212025	Ericka Enriquez Raffle Gifts - Holiday Club Reimbursement	05/27/2025	4,345.00
Total for Check Number 16402:				4,345.00
Total for 5/27/2025:				4,345.00
ACH	10138 HW201 May 2025	ARCO Business Solutions ARCO Fuel Charges 05/20-05/26/2025	05/29/2025	2,676.46
Total for this ACH Check for Vendor 10138:				2,676.46
Total for 5/29/2025:				2,676.46
Report Total (133 checks):				1,499,979.49



**Beaumont-Cherry Valley Water District  
Board of Directors Regular Meeting  
June 11, 2025**

**Item 3d**

**STAFF REPORT**

**TO:** Board of Directors  
**FROM:** Dan Jagers, General Manager  
**SUBJECT:** Approval of Pending Invoices

---

**Staff Recommendation**

Approve the pending invoices totaling \$25,135.90

**Background**

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

**Fiscal Impact**

There is a \$25,135.90 impact to the District which will be paid from the 2025 budget.

**Attachment(s)**

1. Richards Watson Gershon Invoice #252955
2. Richards Watson Gershon Invoice #252956
3. Richards Watson Gershon Invoice #252957

Staff Report prepared by William Clayton, Finance Manager



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**

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

Invoice Date: May 13, 2025  
Invoice Number: 252955  
Matter Number: [REDACTED]

[REDACTED] GENERAL COUNSEL SERVICES

*For professional services rendered through April 30, 2025*

Fees	11,470.00
Costs	91.00
<b>Total Amount Due</b>	<b>\$11,561.00</b>

TERMS: PAYMENT DUE UPON RECEIPT

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

RICHARDS WATSON GERSHON



T 213.626.8484  
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BEAUMONT-CHERRY VALLEY WATER DISTRICT  
DAN JAGGERS, GENERAL MANAGER  
560 MAGNOLIA AVENUE  
BEAUMONT, CA 92223-2258

Invoice Date: May 13, 2025  
Invoice Number: 252956  
Matter Number: [REDACTED]

[REDACTED] [REDACTED]

*For professional services rendered through April 30, 2025*

---

Fees	13,416.00
Costs	14.90
<b>Total Amount Due</b>	<b>\$13,430.90</b>

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

Invoice Date: May 13, 2025  
Invoice Number: 252957  
Matter Number: [REDACTED]

[REDACTED] [REDACTED]

*For professional services rendered through April 30, 2025*

---

Fees	144.00
Costs	0.00
<b>Total Amount Due</b>	<b>\$144.00</b>

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Los Angeles, CA 90071

RICHARDS WATSON GERSHON



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

**MINUTES OF REGULAR MEETING – ENGINEERING WORKSHOP  
 OF THE BOARD OF DIRECTORS**  
**Thursday, April 24, 2025 at 6:00 p.m.**

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

**Call to Order:** *President Slawson opened the meeting at 6:08 p.m.  
 Pledge of Allegiance was led by Director Williams.  
 Invocation was given by Director Ramirez.*

**Announcement and Verification of Remote Meeting Participation**  
*Vetted by Legal Counsel Markman, the Board approved by consensus the attendance  
 of Director Ramirez via teleconference under the AB 2449 Just Cause provision.*

**Roll Call:**

Directors present:	Covington, Hoffman, Ramirez, Slawson, Williams
Directors absent:	None
Staff present:	General Manager Dan Jagers Director of Engineering Mark Swanson Director of Operations James Bean Director of Information Technology Robert Rasha Human Resources Manager Ren Berioso Customer Service Supervisor Sandra Delgadillo Finance Manager William Clayton Management Analyst II Erica Gonzales Customer Service Representative II Ericka Enriquez Associate Civil Engineer Evan Ward Engineering Assistant Khalid Sebai Development Services Technician Lilian Tienda Water Utility Superintendent Julian Herrera Water Utility Worker II Luis Lomeli Administrative Assistant Cenica Smith Executive Assistant Lynda Kerney
Legal Counsel	James Markman

Members of the public who registered their attendance or appeared online:

Sanjay Gaur Water Resources Economics Inc.	Ana Jacobs 39745 Baldi Ct	Jeane Rossiter 1391 Quince St
Steve Matthews 8620 Appletree Ln	Keith Sloan 750 E 1 <sup>st</sup> St	Todd Cargill 952 Palm Ave
Natalie Rask 1354 Olympic St	Tobby Rask 1354 Olympic St	Danny Webster 10189 Nancy Ave
Wolfgang Schweder 1545 Timberline	Kevin Higgins 9225 Ave Maravilla	Cindy Richarte 1444 Tours Ct
Debbie Ishah 1255 Estancia	Janet Covington	Susie Jagers
Ron Cox 1568 Park Haven Dr	Dr. Blair Ball	

**Public Comment:** None.

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

**2. PUBLIC HEARING**

- a. Resolution 2025-11 Rejecting AB 2257 Challenges or Objections to the Proposition 218 Process and Proposed Rates**
- b. Resolution 2025-12: Amending Part 5 of the District's Rules and Regulations Governing Water Service Rates, Fees and Charges and Establishing Water Rates and Consumption Charges and Superseding Resolution 2020-04 Effective May 1, 2025**

President Slawson reminded the Board of the adoption of Resolution 2025-03, a Resolution of Intent to increase water rates and charges and setting the date for this public hearing. District Legal Counsel Markman introduced the action and reviewed the provisions of Proposition 218, other applicable law, and the procedure for adoption of rates.

Public Hearing opened

President Slawson declared the Public Hearing open at 6:20 p.m.

Recording Secretary's Report

Recording Secretary Lynda Kerney reported:

The Notice of Public Hearing was published in the Record Gazette on April 11 and April 18 and posted at the District Administrative office plus three additional places, and on the District's website. As of this evening, 30 protests have been received. At this time a majority protest does not exist.

Staff presentation

General Manager Jagers drew attention to the AB 2257 challenge process, noted that the required written response to the challenges received was located in the agenda packet and recommended adoption of the resolution rejecting the challenges.

Jaggers and Finance Manager William Clayton explained that the proposed rate adjustments were the culmination of more than a year of planning and financial analysis. The District's consultant, Water Resources Economics (WRE), conducted a cost-of-service study to evaluate the financial sustainability of BCVWD's operations and infrastructure needs. Clayton emphasized that the proposed rate increases are aimed at securing the District's fiscal stability, meeting state regulatory mandates, maintaining critical infrastructure, and promoting fairness in customer billing.

Sanjay Gaur, WRE's lead consultant, presented the core findings of the rate study. He noted that BCVWD, like many water agencies across California, faces mounting operational pressures, including rising costs for energy, insurance, and compliance with complex regulations. These inflationary pressures have outpaced current revenues. Gaur explained that BCVWD's infrastructure, with many components dating back nearly a century, is reaching the end of its useful life. The District must replace aging pipelines, rehabilitate wells, and construct a consolidated headquarters to improve operational efficiency.

A significant driver of the rate adjustment is the increasing cost of services that ensure safe, reliable water delivery 24/7 in compliance with quality standards. These are largely fixed costs, unaffected by individual water usage. Gaur explained that even with conservation, which reduces the amount of water sold, the system's core operating expenses remain constant, creating a structural revenue gap if rates are not adjusted.

To close that gap, the District developed a financial plan featuring a phased 15% annual rate increase over five years. This approach funds 65% of the District's Capital Improvement Plan (less than the 75% funded in the previous rate cycle) and includes prudent debt issuance to help smooth financial impacts over time. The proposed rates are "not-to-exceed" values, giving the Board discretion to implement lower adjustments in later years if financial conditions improve. A formal rate review is scheduled for the third year.

Jaggers added insight into the regulatory landscape, particularly the "Making Conservation a California Way of Life" regulations, which will gradually lower allowable indoor and outdoor water use through 2045. While BCVWD is currently in compliance, future compliance may require further rate structure modifications. He also highlighted the uncertain financial impact of new mandates related to chromium-6 treatment, fleet electrification, and PFAS (forever chemicals) mitigation, which are not yet included in the current rate projections due to unknowns in scope and cost.

Throughout the remarks, staff underscored the District's commitment to cost control through staffing efficiencies, grant acquisition, and deferral of non-essential capital work. They also stressed transparency, with extensive community outreach, board workshops, public town halls, and accessible documentation. The proposed rates, while significant, were described as essential to preserving the District's ability to provide reliable, high-quality water service and to ensure long-term system sustainability in an increasingly challenging regulatory and economic environment.

#### Director comment

Director Covington emphasized the unpredictability and burden of unfunded state mandates. He pointed out that many have significant cost implications not yet factored into the current rate structure due to their uncertain scope. He advocated for

transparency about these looming costs and warned that the District may need to revisit rate increases again in three years, which is highly unusual.

Covington stressed that it would be irresponsible to estimate these costs prematurely and impose them on ratepayers. He cited the City of Banning as a cautionary example, where chromium-6 treatment is projected to cost between \$50 and \$70 million. He posited that the Board's intent is not to fund unknown costs now but to be prudent and revisit them when clearer information is available.

Director Covington underscored that the rate study and subsequent proposed increases represent a conservative, careful, and essential financial planning effort over the past year. He cautioned the public not to assume that the Board would revise the proposed rates downward during this hearing, as doing so would unravel a year of detailed financial planning. While the projected increases are significant, they are driven by the economic reality of maintaining a complex and aging water system under increasing regulatory pressure, he explained.

Director Ramirez acknowledged the work done on the rate study but reiterated his position, favoring a more conservative approach and said he preferred a lower, more measured adjustment. Ramirez emphasized the importance of continuing capital improvement projects but cautioned against overextending on expenditures such as real estate acquisitions. He noted the Board's responsible budgeting on salaries.

Director Williams clarified that adopting the rate structure does not automatically implement rate increases, and highlighted the Board's flexibility to adjust rates downward if economic conditions improve within the three-year review period. She emphasized that the District's responsibility is to provide safe, reliable water, which necessarily comes at a cost. Williams said she supported the rate adjustment as a means to ensure water safety and quality, stressing that public health and infrastructure sustainability must remain the top priorities.

Director Hoffman thanked the public for their participation and raised a question about whether rate increases lead to reduced consumption, potentially undermining revenue. Consultant Gaur responded that significant conservation has already occurred, and revenue targets are expected to be met unless impacted by extreme drought. Hoffman listed several cost pressures, including employee benefits, energy costs, infrastructure needs, and regulatory mandates. He noted that the District has maintained accurate financial forecasting, typically staying within 1 to 2% of budget projections, and affirmed his support for the proposed rate plan as fiscally necessary.

Director Covington offered historical context, reflecting on the consequences of the District not updating rates between 2013 and 2020. He explained that the lack of action during that time led to significant deficits and underfunded capital improvements, forcing the District to play financial catch-up during and after the 2020 rate study. He defended the current proposal as a conservative but necessary step to continue that recovery. Covington also highlighted cost increases in energy, insurance, and infrastructure, and pointed out that the average bi-monthly impact on most customers is relatively modest. He emphasized the need for ongoing planning to avoid repeating past mistakes.

President Slawson praised the District's in-house cost-saving efforts and commitment to operational efficiency. He emphasized that the District's role is not to generate profit but to responsibly manage and deliver water services. He acknowledged the compromise inherent in the proposed 15% annual increase, noting that funding only

65% of the capital improvement plan carries risk. He said he supported the plan as a responsible balance between infrastructure needs and ratepayer impact.

*7:24 p.m. President Slawson called a recess*

*7:35 p.m. President Slawson reconvened the meeting*

#### Public comment

Jeane Rossiter raised questions about potential cost-saving strategies, including drilling additional wells to reduce reliance on imported water and delaying facility upgrades. She voiced concern that energy-efficient households still end up in higher rate tiers and suggested the tier structure might need adjustment. She also urged the community to engage with the Public Utilities Commission to address electricity rate hikes and expressed concern over the cumulative financial impact of rising utility and tax costs on residents.

Todd Cargill expressed skepticism about the rate setting process, characterizing it as a foregone conclusion rather than a deliberative consideration. He questioned why the rate increase was not proposed as a bond measure subject to voter approval. Additionally, he cited local water wastage observed near a pumping station and questioned the District's efficiency messaging. He concluded by criticizing what he viewed as public relations gestures like the new online payment portal, given the significant proposed rate increases.

Natalie Rask urged the Board to show greater compassion for residents who are struggling with rising costs across all aspects of life. She acknowledged the necessity of paying bills but asked that decisions reflect humanity and understanding. She also advocated for multilingual communication, noting that non-English speakers may have been unaware or unable to participate due to language barriers in mailed materials.

Toby Rask supported the need for infrastructure investment but questioned whether other revenue sources besides ratepayers could be explored. He proposed reinvesting a portion of the rate increase into interest-generating accounts or financial instruments to provide long-term returns. He also criticized state mandates such as vehicle electrification, which he believes impose unfair financial burdens on agencies and residents alike.

Dr. Blair Ball raised concerns about board member compensation, particularly health insurance and per diem costs. He cited specific figures, including a director allegedly receiving over \$64,000 in total compensation in 2024, and questioned whether this aligns with community expectations. He urged the Board to reassess director benefits and spending, suggesting the Finance and Audit Committee review these policies. Dr. Ball requested that the Board delay action on the rate increases to allow time for further scrutiny and cost reductions at the governance level.

Kevin Higgins questioned the absence of grant funding in the District's capital improvement projections and urged the Board to actively pursue local, state, or federal grants to ease the financial burden on ratepayers. He also raised concerns about rising labor costs, the accuracy of projected development-related revenue, and the use of developer fees. Higgins emphasized the need for financial transparency and efficiency, as well as welcomed further discussion with staff to address his detailed observations.

8:02 p.m. President Slawson called a recess

8:14 p.m. President Slawson reconvened the meeting

#### Staff response to questions

Staff responded in detail to the points made during public comment:

- Drill more wells to reduce reliance on imported water. BCVWD operates under a court adjudication that limits groundwater pumping in the Beaumont Basin unless replenished with imported water. Thus, simply drilling more wells does not reduce reliance on imported supply and would not lower costs.
- Increase water storage/capture capacity. The District is pursuing a recycled water agreement with the City of Beaumont and recently completed a grant-funded stormwater capture project in partnership with Riverside County Flood Control. These efforts aim to enhance local water availability but are costly and require long-term investments.
- Defer or reduce scope of facility upgrades. BCVWD has already deferred capital projects where feasible. Some essential projects, such as booster stations funded by developer fees, are tied to service commitments in growing areas and do not impact ratepayer funds.
- Cut operational or personnel costs. BCVWD operates with a lean staffing model, currently averaging one employee per 471 connections, higher than regional averages. Staff have pursued operational efficiencies, including artificial intelligence, to minimize future staffing growth. Staffing projections include regulatory compliance needs and assume modest growth. Whether labor is performed in-house or outsourced, the cost must be budgeted and accounted for.
- Review tiered rate structure; concern that Tier 1 allotment is too low. The tiered structure aligns with state conservation policy. Tier 1 is priced to cover basic indoor needs, while higher tiers reflect greater discretionary use, especially landscaping. This model promotes efficiency and long-term compliance with state mandates.
- Concern about Southern California Edison (SCE) costs increasing rates. Rising electricity costs represent a major portion of the District's operational budget, and staff continues to seek ways to mitigate energy use but cannot control external utility rate hikes.
- Perception that the rate decision was already made. Staff presented a timeline of the process and advised that the proposed rate increase was introduced at an earlier meeting and published with the Proposition 218 notice.
- Why not use a bond measure instead of rate increases? BCVWD does not have access to general tax revenue or bonding authority via tax-backed measures. All operating and capital costs are recovered through rates and

developer impact fees, making the rate the most direct and transparent funding mechanism.

- Explore other funding sources to reduce ratepayer burden. Alternative methods such as assessments or taxes merely shift the cost, often less transparently. BCVWD's rate-based model ensures customers see and understand the full cost of service.
- Electric vehicle (EV) mandate and related costs. Staff acknowledged the burden of the state's EV transition requirements, especially for emergency and utility vehicles. BCVWD and other agencies are advocating for legislative relief to mitigate costs and operational challenges.
- Reduce Board member compensation and benefits. Board service demands time and expertise, and compensation enables broader community participation. An ad hoc committee is reviewing Board policies, including per diems and benefits.
- Perform further cost review. Delay is not advisable. A review of Board costs is already underway but does not materially affect the overall rate increase proposal.
- There is no grant funding reflected in the rate study. Only secured funding is included in rate models. To include speculative grant income would mislead ratepayers and potentially underfund capital needs. BCVWD actively applies for grants and has secured millions in recent years, including for meter upgrades, pipelines, and stormwater capture.

#### Last call for written protests

President Slawson made a last call for written protests. No further letters were submitted. Kerney confirmed a total of 30 protests received. A majority protest does not exist.

#### Public Hearing closed

President Slawson declared the public hearing closed at 8:39 p.m.

#### Board discussion

Director Williams thanked attendees for their participation and emphasized the Board's efforts to remain transparent and informative. She noted that some of the concerns voiced were shared by the Directors themselves. She related the District's infrastructure maintenance needs to everyday household responsibilities, underscoring that water system upkeep for maintaining a safe and reliable water supply inevitably involves cost. She invited the public to attend Finance and Audit Committee meetings to stay informed and involved in District decisions.

Director Hoffman noted that the District's reserved and restricted funds are not idle but are actively invested, yielding a return of approximately 5.1% in late 2024. He expressed appreciation for the public's engagement and emphasized his commitment to continued learning and responsible governance.

Director Covington reflected on the public hearing and the role of the Board. He highlighted the importance of community participation, noting that regular meetings

are often sparsely attended despite significant public impact. He discussed the Board's year-long work on the rate study with multiple meetings and encouraged residents to engage beyond the Proposition 218 notification, pointing to resources such as Zoom broadcasts, archived minutes, and online agendas to stay informed. He also defended the value of Board service, noting the substantial time commitment and the need for educated, engaged decision-makers to manage a complex and regulated utility. He addressed policy revisions, cost-control measures, and the long-term consequences of past underinvestment, reinforcing the importance of planning, transparency, and maintaining a fair rate structure.

President Slawson expressed appreciation for both the public's input and acknowledged in-house staff initiatives that saved money and highlighted the District's holistic approach to financial stewardship. Slawson stressed that rate decisions are based on careful analysis by consultants, engineers, and staff, and that responsible planning requires input from all parts of the organization, and supported the rate increase as a necessary action to prevent financial insolvency and to ensure continued water service to the community.

Director Ramirez echoed the appreciation for public engagement and the General Manager's thorough response to public concerns. He emphasized the dedication and education of the Board, noting the complexity and scale of the decisions they make. Ramirez also acknowledged the time and personal investment required of Directors and stressed the importance of maintaining healthy, informed leadership for effective governance.

*The Board adopted Resolution 2025-11 Rejecting AB 2257 Challenges or Objections to the Proposition 218 Process and Proposed Rates by the following roll-call vote:*

MOVED: Covington	SECONDED: Williams	APPROVED 4-0-1
AYES:	Covington, Hoffman, Slawson, Williams	
NOES:	None	
ABSTAIN:	Ramirez	
ABSENT:	None	

*The Board adopted Resolution 2025-12: Amending Part 5 of the District's Rules and Regulations Governing Water Service Rates, Fees and Charges and Establishing Water Rates and Consumption Charges and Superseding Resolution 2020-04 Effective May 1, 2025 by the following roll-call vote:*

MOVED: Covington	SECONDED: Hoffman	APPROVED 4-0-1
AYES:	Covington, Hoffman, Slawson, Williams	
NOES:	None	
ABSTAIN:	Ramirez	
ABSENT:	None	

### **3. Acknowledge Receipt of the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association for BCVWD's 2023 Annual Comprehensive Financial Report**

Finance Manager Clayton gave an overview of the award. Directors commended the work of staff and acknowledged this is the 7th year in a row to receive this award.

*The Board received and filed the award by the following roll-call vote:*

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

#### **4. Resolution 2025-13: Amendment to the BCVWD Fiscal Year 2025 Operating Budget for 01-10-110-550012 Election Expenses**

General Manager Jaggars advised that the cost of the election seemed exorbitant, having tripled from staff's estimate based on prior years. The requested transfer of \$78,000.00 is above the General Manager's discretion, he said. Finance Manager William Clayton explained that the Riverside County Registrar of Voters office uses a multiplier per voter, there has been growth in the number of registered voters, and future budgets will consider a higher cost.

Director Williams added that the Finance and Audit Committee was shocked at the cost. Several inquiries were made to the Registrar's office for information on the bill but will not disclose what makes up the cost and does not provide the invoice until several months following the election. President Slawson noted that the Registrar bills for all the work related to the District's election, and it must be paid.

*The Board adopted Resolution 2025-13 authorizing a mid-year adjustment to the Fiscal Year 2025 Operating Budget for 01-10-110-550012 Election Expenses, in an amount not to exceed \$78,000 by the following roll-call vote:*

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

#### **5. Topic List for Future Meetings**

	Item requested	Date of request	Requester
A	Report on alternative energy sources (Agendize in August per Dan Jaggars 2/27/25)	12/14/2022 and 2/12/2025	Ramirez

**6. Announcements**

*President Slawson called attention to the following announcements:*

- Finance & Audit Committee meeting: Thursday, May 1 at 3 p.m.
- Collaborative Agencies meeting: Wednesday, May 7 at 5 p.m.
- Regular Board Meeting: Wednesday, May 14 at 6 p.m.
- Personnel Committee: Tuesday, May 20 at 4:30 p.m.
- Engineering Workshop: Thursday, May 22 at 6 p.m.
- San Geronio Pass Regional Water Alliance: Wednesday, May 28 at 5 p.m.
- Beaumont Basin Watermaster Committee: Wednesday, Jun. 4 at 11 a.m.

**7. Closed Session: 9:16 p.m.**

*President Slawson announced the following Closed Session items:*

- a. CONFERENCE WITH LEGAL COUNSEL- ANTICIPATED LITIGATION  
Significant exposure to litigation pursuant to paragraph (2) of subdivision (d) of Government Code Section 54956.9: 1 case (letters from Beaumont Heights)
- b. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION  
to which the District is a party pursuant to Government Code Section 54956.9(d)(1): *Draper 26 LLC vs. Beaumont Cherry Valley Water District*, Riverside County Superior Court Case No. CVRI2406726

**Reconvene in Open Session: 9:49 p.m.**

**8. Report on Action Taken During Closed Session**

*President Slawson stated that there was no reportable action taken.*

**9. Adjournment**

*President Slawson adjourned the meeting at 9:49 p.m.*

ATTEST:

*DRAFT UNTIL APPROVED*

*DRAFT UNTIL APPROVED*

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

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Director Andy Ramirez, Secretary  
to the Board of Directors of the  
Beaumont-Cherry Valley Water District



## BEAUMONT-CHERRY VALLEY WATER DISTRICT

560 Magnolia Avenue, Beaumont, CA 92223

### MINUTES OF REGULAR MEETING OF THE BOARD OF DIRECTORS Wednesday, May 14, 2025 at 6:00 p.m.

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

**Call to Order:** *President Slawson opened the meeting at 6:08 p.m.  
Pledge of Allegiance was led by Director Ramirez.  
Invocation was given by President Slawson.*

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

*No directors were attending via teleconference.*

#### **Roll Call:**

Directors present:	Covington, Hoffman, Ramirez, Slawson, Williams (6:15 p.m.)
Directors absent:	None
Staff present:	General Manager Dan Jagers Director of Finance and Administration Sylvia Molina Director of Engineering Mark Swanson Director of Information Technology Robert Rasha Director of Operations James Bean Human Resources Manager Ren Berioso Customer Service Supervisor Sandra Delgadillo Associate Civil Engineer I Evan Ward Engineering Assistant Khalid Sebai Development Services Technician Lilian Tienda Executive Assistant Lynda Kerney
Legal Counsel	James Markman

Members of the public who registered attendance: Nyles O'Harra, Brian King, David Hendryx, Casey Crampton, Marji Gillman, Ted Manus, Pat Aspan, Rhea Weber, Therese Isermann, Ruth Jetmore, Mary Daniel, Sharon Hamilton, Steve Matthews, Pam Lindgren, James Krausz, Jeane Rossiter, Inge Schuler, Diego Rose, Dr. Blair Ball.

#### **Public Comment:**

Dr. Blair Ball commented on the public's retention of control over legislative bodies, and Board member expenses. He requested the President agendaize at the next meeting the actual expenditures of each named director, along with discussion of the appropriateness of providing directors with health insurance.

Jeane Rossiter commented on director compensation for meetings and the provision of director health insurance. She asked if there was a low income plan for water and how many more would be added with the rate increases. She encouraged drilling wells and exporting water to offset costs, and investment of District funds to accrue interest. She requested the Board advise what will be done to save the ratepayers money.

*6:15 p.m. Director Williams arrived.*

James Krausz acknowledged the District's work last year on Appletree Lane, the infrastructure project underway in Edgar Canyon and the tough decisions the Board must make. He noted the Board's responsibility to consider that times are becoming tough for many and commented on the Board's meeting expenditures. He requested the Board look carefully at the budget and pare down to what is essential.

Sharon Hamilton commented on rising costs. She noted that the water utility is a monopoly, and water is necessary for survival. All have had to cut back, the elected officials must be fiscally responsible and cut in every way possible to keep rates down, she stated.

Steve Matthews said the justification for rate increases at earlier meetings was understandable, but it is hard to justify the wide range of expenses for Board member conferences. He asked the Board to be sensitive to the fact that it is difficult for ratepayers to pay the increases, and stated the Board needed to be more fiscally responsible.

Diego Rose commented on the rate increases. He noted that often the Board receives compensation for meetings that have nothing to do with water. He also commented on the large expense for software programming that does not appear to show efficiency coming back to the rates. He stated that many things agencies do are of no benefit to him. He indicated that rate increases should be relative to increases that the public is seeing.

**1. Adjustments to the Agenda:** *General Manager Jagers requested that Item 8 be heard after Item 3.*

## **2. Reports / Presentations / Information Items**

*The Board received and filed the following reports:*

- a. Quarterly Report: Grant Activity Update
- b. Quarterly Report: Review of District Contract Expenditures in FY 2024
- c. Year-To-Date Analysis of Electric Cost to Pump Groundwater
- d. California Water Supply Conditions and Water Issues
- e. Legislative Action and Issues Update
- g. Townsend Public Affairs, Inc. Monthly Update

*by the following roll-call vote:*

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

Director Covington requested item f be pulled for discussion.

Director of Finance and Administration Sylvia Molina presented the award. She acknowledged the Finance and Audit Committee and District staff efforts and described the budget process. General Manager Jagers added comments about District history and transparency. He explained the District runs very lean, but costs are increasing, including due to unfunded mandates.

Board members commented on the efforts of the staff.

*The Board received and filed the following reports:*

- f. Operating Budget Excellence Award from the California Society of Municipal Finance Officers for BCVWD's FY 2025 Operating Budget and 2025-2029 Capital Improvement Budget  
*by the following roll-call vote:*

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

### 3. Consent Calendar

*Consent Calendar items 3d through 3f were approved with one motion by the following roll-call vote:*

- d) Approval of April 2025 Invoices  
e) Minutes of the Regular Meeting of March 27 , 2025  
f) Minutes of the Regular Meeting of April 9, 2025

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

Director Covington requested items 3a, 3b, and 3c be pulled for discussion. He noted the content of the financial reports and advised that they were available in the Board meeting agenda packets each month, and on the website.

Director Ramirez noted that water purchases from the San Geronio Pass Water Agency (SGPWA) were also found in the financial reports. General Manager Jagers noted that BCVWD receives no ad valorem tax revenue as other agencies do and pays a wheeling rate of \$399 per acre foot to the SGPWA for imported water, totaling about \$4 million per year. Director Ramirez clarified that ratepayers are taxed by the SGPWA.

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

- a) Review of the March 2025 Budget Variance Reports
- b) Review of the March 31, 2025 Cash/Investment Balance Report
- c) Review of Check Register for the Month of April 2025

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

*At the request of staff, President Slawson called Item 8 out of order.*

#### **8. Presentation: Understanding Water Billing at BCVWD: Addressing Customer Concerns**

General Manager Jagers explained this presentation is in response to an inquiry from a customer and was requested by Director Williams.

Customer Service Supervisor Sandra Delgadillo discussed a customer's complaint about a high bill and provided a presentation on the District's new AMR / AMI system and actions in response to the customer. She explained the billing system, and staff's analysis and validation of meter reads.

Jagers added detail about the AMR / AMI system, noting that staff worked to be cost effective. Director Ramirez pointed to the Board's education leading to direction to staff to pursue grant funding, and Jagers confirmed the receipt of a \$1.25 million grant for the project.

Director Ramirez asked if the District had noted a decline in water loss, and Jagers explained that water loss had been curtailed by 5 to 6.5 percent over the last four or five years due to replacement of pipelines, and installation of new meters.

General Manager Jagers noted that there are always speed bumps in a transition, and assured the Board that staff is working on active solutions to address concerns as they come up. Jagers led more detailed discussion on the AMR / AMI system. Director Covington pointed out savings in labor costs on meter reading.

President Slawson invited public comment. Mr. James Krausz reiterated his earlier comment on the disparity between technology and actual efficiency. He asked if the AMR / AMI system with real time feedback would be cost effective in the event of a customer with a leak or running water. Mr. Jagers noted that when the AMI component is fully implemented, it is expected that the customer interface along with artificial intelligence will be expected to respond and notify customers. Mr. Krausz questioned if the savings in water waste would be

enough to justify the improvements. Mr. Jagers explained the opportunity to save each consumer given the State's Making Conservation a Way of Life mandates.

**4. Call for Candidates for the Association of California Water Agencies Region 9 Board**

*The Board nominated Director Lona M. Williams as a candidate for the Region 9 Board by the following roll-call vote:*

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

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

*The Board nominated Moulton Niguel Water District General Manager Joone Lopez as a candidate for ACWA President or Vice President by the following roll-call vote:*

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

**6. Request for Update to Will-Serve Letter for Proposed Development Known as Monte Vista Homes (existing Assessor's Parcel Nos. 408-080-004 & -005) located east of Orchard Heights Avenue and south of Norman Road**

Associate Civil Engineer I Evan Ward advised that at the meeting of February 12, 2025, the Board had approved a Will Service Letter for 46 Equivalent Dwelling Units (EDUs) and the applicant has reconfigured the site plan and is requesting an additional three EDUs. Director Ramirez asked staff to confirm that there is sufficient water supply to serve the project. General Manager Jagers pointed to the Urban Water Management Plan adopted in 2020 and advised that the actual demand is a couple thousand acre-feet less than projected. He advised that the water supply for the planning period of 20 years was sufficient and also pointed to the SGPWA water supply portfolio and the Governor's push to complete the Delta Conveyance Project (DCP), for water supply in the long term.

*The Board approved the request for update to Will-Serve Letter for Monte Vista Homes, a single-family residential project located east of Orchard Heights Avenue and south of Norman Road in the City of Beaumont to add three EDUs by the following roll-call vote:*

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

**7. Resolution 2025-14: Amending the District's Policies and Procedures Manual:**

- a. Policy 4060 Training, Education and Conferences
- b. Policy 4065 Remuneration / Director Per Diem
- c. Policy 4070 Payment or Reimbursement of Expenses Incurred on District Business
- d. Policy 4075 Expenditure Reimbursement Procedure
- e. Policy 5040 Capital Assets
- f. Policy 7003 Cloud Computing
- g. Policy 7005 Internet Use and Personal Social Media Ethics
- h. Policy 5100 Press Relations and District Social Media

Human Resources Manager Ren Berioso led the discussion of proposed revisions to eight policies contained in Part II of the District's Policies and Procedures Manual, emphasizing transparency and alignment with current law. To prepare the draft revisions, staff consulted several sources including other districts' policies, and legal references. All policies were recommended through the committee process and were vetted by legal counsel.

General Manager Jagers added that this agency takes a proactive approach to policy modification, and the policies are robust and complete. An ad hoc committee was formed at the beginning of the year to address the Board-related policies, and staff provides industry standard sample policies from other agencies for consideration, he noted. Director Ramirez emphasized that the Board actively appointed committee members to work on these policies, and the focus was first on safety-related issues. Director Covington assured that committee discussion is robust and thorough.

Policy 4060 – Training, Education and Conferences: Directors should be well educated to serve the public, Mr. Berioso stressed. This policy ensures compliance with the Government Code. He reviewed the proposed changes and drew attention to the use of US General Services Administration (GSA) published per diem rates.

Policy 4065 – Remuneration / Director Per Diem: Per diems based on days of service rely on attendance, therefore the ad hoc committee recommended that qualifying attendance should be 75 percent of a meeting, training, or other event.

Designated representatives will be eligible for compensation; alternates are eligible if the designated rep is not able to attend.

Director Covington noted that the ad hoc committee felt it important to memorialize the majority of a presence at a meeting, as it had been unclear. He also noted the addition of events not authorized for compensation to align with the Annual List of Preapproved Events.

Policy 4070 – Payment or Reimbursement of Expenses Incurred on District Business: Public servants are expected to be fiscally responsible and should attend events in the most cost effective way. The revision is holistic but flexible for the Board and ensures transparency. Director Covington pointed out that the list of non-reimbursables was updated and broadened from four to 14 items.

Mileage reimbursement was updated to reflect the lesser of travel from either point of departure or the District administrative office.

The Board commented on the inadequacy of the United States General Services Administration (USGSA) per diem rates for lodging. Staff noted that the General Services Administration (GSA) is a guideline, and staff relies on the assumption that reimbursable reasonable and necessary expenses are automatically approved via adoption of the Annual List of Preapproved Events and via the monthly agenda item on Upcoming Events. Director Williams pointed out that the US GSA is referenced but the specific rates for lodging and meals vary by location. Staff should always be making the arrangements, she noted.

Rental vehicles must be preapproved as part of the event plan. Directors Covington and Williams emphasized that rental cars are costly and not often necessary, and Director Ramirez recommended always checking the cost of ridesharing due to its variable pricing.

Meal reimbursement was clarified as related to the US GSA per diem limits. The District relies on a daily maximum, e.g. if the travel allows two meals, the two per diem amounts may be aggregated, and reimbursement would be limited to the combined amount.

No show and late cancellation policies were added, and the credit card policy will be made a standalone item.

The Board made the following changes to proposed Policy 4070:

- Duplicate the language on lodging expenses in the Cost Control introductory section.
- Under Transportation, change “rideshare service should be considered primary,” to “*shall be ...*”
- Delete reference to “original” receipts (electronic or paper are acceptable)

*8:52 p.m. President Slawson called a recess*

*9:03 p.m. The Board reconvened*

Policy 4075 – Expenditure Reimbursement Procedure: This policy is applicable to Board members and employees. In response to Director Ramirez, staff provided

assurance that the policy is in alignment with all law and industry standards and is more robust than that of some other agencies.

Mr. Jagers emphasized that the expense report must be submitted to Finance and Administration within 30 days of the expense.

The policy makes a provision for Board approval of post-event expense reimbursement if necessary.

Public Comment:

Dr. Blair Ball offered comments on:

- Required Ethics Training for Board members
- Stewardship of public resources: compensated meetings must be of direct benefit to the District
- The policy specifies there is no limit to number of Board members attending a conference
- Some Board members chase meetings which are not of benefit to the District to get per diems
- There is a huge discrepancy between directors' costs. The Board needs to discuss control of their own budget.
- Former BCVWD directors Dr. Ball and Stella Parks crafted the original policy document without a thought of compensation, but the concept of public service has shifted to personal gain
- Several Board members have attended the Chamber of Commerce breakfasts, which have absolutely nothing to do with the District. Closing this loophole would save \$15,000 a year
- Annual costs for these total more than \$100,000
- District meetings have had to be postponed due to director attendance at outside events
- The Water Code allows 10 days of compensated service per month, but the District should limit it to five or six, otherwise a director could earn as much as \$30,000
- Policy section 4075.4: for a meeting not already approved, a policy statement should be included that any director who wants to attend a non-preapproved event should be disqualified from voting on approval of that meeting
- Some travel and events appear to have nothing to do with the District
- Requested the Board revisit approval for attending the Tri-State conference

Dr. Ball said he is doing this to help the Board police themselves, and recommended continuance of this item.

Policy 5040 – Capital Assets: This policy combines and updates policies 7 and 8 which reflects best practices, government accounting standards, and Government Finance Officers Association (GFOA) recommendations. Primary changes are the capitalization threshold to account for inflation and update of categories. This improves consistency with the Annual Comprehensive Financial Report (ACFR). It has been reviewed by legal and the District's auditors.

Policy 7003 – Cloud Computing: This policy covers day to day operations by employees to prevent cybersecurity threats and prevent data breach. All cloud providers are vetted by IT. Director of IT Robert Rasha explained that if directors are using District-provided resources then this policy applies and responded to questions from Director Ramirez.

Policy 7005 – Internet Use and Personal Social Media Ethics: This policy is now a standalone, removed from Policy 5100 and was drafted by legal counsel to assure preservation of First Amendment rights. It applies only to employees. It applies on a case by case basis and includes consequences. The District will not police anyone's social media; an investigation will be warranted when a complaint is received. Director Covington pointed to the sensitivity of this policy and acknowledged the concern of staff members, and said it was thoroughly discussed by the committee.

Policy 5100 – Press Relations and District Social Media: The title change assures clarity that this applies to District social media. The policy follows state and federal law.

Mr. Rasha provided clarity on the National Institute of Standards and Technology (NIST) in response to Director Ramirez. Mr. Berioso pointed out the IT policies are also submitted to MISAC.

*The Board adopted Resolution 2025-14 Amending the District's Policies and Procedures Manual:*

4060 Training, Education and Conferences

4065 Remuneration / Director Per Diem

4070 Payment or Reimbursement of Expenses Incurred on District Business

4075 Expenditure Reimbursement Procedure

5040 Capital Assets

7003 Cloud Computing

7005 Internet Use and Personal Social Media Ethics

5100 Press Relations and District Social Media

*by the following roll-call vote:*

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

**8. Presentation: Understanding Water Billing at BCVWD: Addressing Customer Concerns**

*This item was heard earlier in the meeting.*

**9. Presentation and Discussion of a Joint Communities Facilities Agreement for the Proposed Tract 31462 Phases IVB and IVC (Fairway Canyon Development) located West of Tukwet Canyon Parkway and North of Oak Valley Parkway**

Director of Engineering Mark Swanson reminded the Board of previous discussion of the request for participation in the Joint Communities Facilities Agreement (JCFA) which covers the backbone pipelines associated with the final development of the last portions of the Fairway Canyon development. The Board approved the moving forward of the JCFA, and it then went to the City of Beaumont (City), where formation of the Community Facilities District (CFD) did not move forward. The developer has now begun to move forward with Beaumont Unified School District (BUSD) as lead agency.

Mr. Jagers added that staff has a neutral position; this is a policy issue and staff will take Board direction. The City declined to take action on formation of the JCFA, Swanson noted. Staff would need Board consensus to move forward with a different lead agency. It will be brought back for Board approval.

Legal Counsel Markman indicated he had received documents from the developer for review, that would now have to be revised due to the change. The City has refused to be part of the CFD, which is a problem because the school district is just another special district, not the land use agency controlling the entitlements (the City is), he noted.

Mr. David Hendryx representing Meritage Homes explained the lack of action by the Beaumont City Council, despite the support indicated in the staff report, and subsequent approach to BUSD. A new elementary school is being built, BUSD is working with Meritage on a CFD for school fees, and was receptive to this opportunity to be the lead agency. A Resolution of Intention will be on the BUSD Board agenda on June 10, therefore Meritage wanted to bring the BCVWD Board up to date on this potential change.

The final section of eligible improvements will commence June 2 on Oak Valley Parkway, Mr. Hendryx continued. All the safeguards in regard to the way the improvements are completed are bonding, and nothing changes from the way things have been presented to date. Mr. Hendryx would return to the Board at the June 25 meeting for further discussion on a Resolution of Intention, and moving forward with the JCFA. The only changes on the document provided to Legal Counsel Markman relate to the lead agency. Everything else remains the same.

Mr. Markman asked questions about the relationship of the school district, noting that he has never seen an instance where the entitlement agency (City) steps out of the picture. He clarified that BCVWD does not want to be the lead agency. Mr.

Hendryx explained the sale of bonds for school district acquisition of land and construction, all related to the overall Fairway Canyon project. The school will be taking potable and nonpotable water service from the District's pipeline, he noted.

President Slawson noted that it is unusual but not unheard of not to have a city as lead agency. Mr. Markman noted it seems the bond agents do not mind that the City is not the lead agency, although that is uncommon. President Slawson said he would like to know why the City took no action.

Mr. Jagers reminded that the Board has not yet approved the CFD and has not committed to anything; this is for discussion at the request of the developer. Mr. Markman indicated the Board would need to adopt a plan for the facilities and there are many steps to be able to market those bonds.

Director Ramirez recommended taking the steps in chronological order so as not to get ahead of or behind in the process. Waiting for the school board will also allow time to inquire with the City and determine if anything has been missed.

Counsel Markman recommended bringing the item back to the Board with more information after the school board meeting. Mr. Jagers indicated the June 26, 2025 Engineering Workshop.

Mr. Hendryx concluded by advising that the developer is closing out the first 430 home sites and has 366 more which the infrastructure now going in will support. He complimented the engineering staff on moving plans forward.

#### **10. Consideration of Attendance at Upcoming Events and Authorization of Reimbursement and Per Diem**

*President Slawson tabled this item.*

#### **11. Reports For Discussion and Possible Action**

*President Slawson tabled items a, b, c, and d*

- a. Ad Hoc Committees:
- b. Standing Committees
- c. Directors' Reports
- d. Directors' General Comments
- e. General Manager's Report. Mr. Jagers reported:
  - Pipelines are being installed along Palm Avenue to accommodate Well 1A flushing
  - The City may make Stewart Park available for flushing the second well
  - 800 feet of the ARPA-funded B-line pipeline is being constructed in Edgar Canyon and the project is encountering large boulders

f. Legal Counsel Report: None.

## 12. Topic List for Future Meetings

	Item requested	Date of request	Requester
A	Report on alternative energy sources and storage (Agendize in August per Dan Jagers 2/27/25)	1/23/25 and 2/12/25	Ramirez

## 13. Announcements

*President Slawson pointed out the announcements:*

- Personnel Committee: Tuesday, May 20 at 4:30 p.m.
- Engineering Workshop: Thursday, May 22 at 6 p.m.
- District Office closed in observance of Memorial Day: Monday, May 26
- San Geronio Pass Regional Water Alliance: Wednesday, May 28 at 5 p.m.
- Beaumont Basin Watermaster Committee: Wednesday, Jun. 4 at 11 a.m.
- Finance & Audit Committee meeting: Thursday, June 5 at 3 p.m.
- Regular Board Meeting: Wednesday, June 11 at 6 p.m.

## 14. Closed Session: 10:22 p.m.

*President Slawson announced the following Closed Session items:*

- a. CONFERENCE WITH REAL PROPERTY NEGOTIATORS  
Pursuant to California Government Code Section 54956.8  
Property: Potential well sites  
Agency Negotiator: Dan Jagers, General Manager  
Under Negotiation: terms

**Reconvene in Open Session: 10:52 p.m.**

## 15. Report on Action Taken During Closed Session

President Slawson stated that there was no reportable action taken.

## 16. Adjournment: *President Slawson adjourned the meeting at 10:52 p.m.*

ATTEST:

*DRAFT UNTIL APPROVED*

\_\_\_\_\_  
Director Daniel Slawson, President  
to the Board of Directors of the  
Beaumont-Cherry Valley Water District

*DRAFT UNTIL APPROVED*

\_\_\_\_\_  
Director Andy Ramirez, Secretary  
to the Board of Directors of the  
Beaumont-Cherry Valley Water District



**Beaumont-Cherry Valley Water District  
Regular Board Meeting  
June 11, 2025**

**Item 3g**

**STAFF REPORT**

**TO:** Board of Directors

**FROM:** Dan Jagers, General Manager

**SUBJECT:** Resolution 2025-\_\_ Placing in Nomination Lona M. Williams as a Member of the Association of California Water Agencies Region 9 Board

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**Staff Recommendation**

Adopt the required resolution to nominate Lona M. Williams as a candidate for election to the Board of Directors for Region 9 of the Association of California Water Agencies (ACWA).

**Executive Summary**

At its meeting of May 14, 2025, the Board voted to nominate Director Lona M. Williams as a candidate to stand for election to ACWA Region 9 Board for the 2026-2027 term.

**Background**

The mission of ACWA is to provide comprehensive leadership, advocacy, and resources for California public water agencies to ensure a high quality and reliable water supply in an environmentally sustainable and fiscally responsible manner. BCVWD has been a longtime member of ACWA.

The leadership of ACWA's 10 geographical regions is integral to the leadership of ACWA. The members of the Region 9 Board determine the direction and focus of region issues and activities. Additionally, they support the fulfillment of ACWA's goals on behalf of members and serve a key role in ACWA's grassroots outreach efforts.

Per the 2025 Preapproved Events and Director Appointments list, BCVWD's designated voting representatives to ACWA are the Board President (primary) (Daniel Slawson) and Vice President (alternate) (Lona Williams). Staff has filed the necessary documentation with ACWA to appoint President Slawson as official voting representative for the 2025 election.

**Summary**

This resolution is required by ACWA as part of the nomination package and must be submitted by June 20, 2025.

**Fiscal Impact**

Nomination of a candidate will incur expenses for campaigning, staff time, travel, attendance at meetings and events, and possible per diem. If elected, additional significant expenses can be expected.

**Attachments**

Resolution 2025-17 Placing in Nomination Lona M. Williams as a Member of the Association of California Water Agencies Region 9 Position

Staff Report prepared by Lynda Kerney, Executive Assistant

**RESOLUTION 2025-\_\_**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
BEAUMONT - CHERRY VALLEY WATER DISTRICT PLACING  
IN NOMINATION LONA M. WILLIAMS AS A MEMBER OF  
THE ASSOCIATION OF CALIFORNIA WATER AGENCIES  
REGION 9 BOARD OF DIRECTORS**

**WHEREAS**, the Beaumont-Cherry Valley Water District (BCVWD) Board of Directors does encourage and support the participation of its members in the affairs of the Association of California Water Agencies (ACWA); and

**WHEREAS**, BCVWD Policies and Procedures Manual Policy 4060.2 indicates that “it is the policy of the District to encourage Board development and excellence of performance by reimbursing actual, necessary, and reasonable expenses incurred for ... participation with professional organizations, and attendance at local, state, and national conferences that serve the interests of the District;” and

**WHEREAS**, BCVWD Director Lona M. Williams has indicated a desire to serve as a Board member of ACWA Region 9,

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

1. BCVWD does place its full and unreserved support in the nomination of Lona M. Williams for the Board of Directors of ACWA Region 9
2. Does hereby determine that the expenses attendant with the service of Lona M. Williams in ACWA Region 9 shall be borne by the Beaumont-Cherry Valley Water District.

**ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST:

\_\_\_\_\_  
Director Daniel Slawson, President of the  
Board of Directors of the  
Beaumont-Cherry Valley Water District

\_\_\_\_\_  
Director Andy Ramirez, Secretary to the  
Board of Directors of the  
Beaumont-Cherry Valley Water District



**Beaumont-Cherry Valley Water District  
Regular Board Meeting  
June 11, 2025**

**Item 4**

**STAFF REPORT**

**TO:** Board of Directors

**FROM:** Dan Jagers, General Manager

**SUBJECT: Resolution 2025-\_\_:** Amending the District's Policies and Procedures Manual:

- a. 4045 Attendance at Meetings
- b. 4050 Minutes of Board Meetings
- c. 4080 Membership in Associations
- d. 7007 Remote Access
- e. 7008 Wireless Network Security

**Staff Recommendation**

Adopt Resolution 2025-\_\_ Amending the District's Policies and Procedures Manual.

**Executive Summary**

As part of the ongoing updates to the District's Policies and Procedures Manual, staff identified various administrative policies that require addition or revision. Staff requests consideration of the new Information Technology policies as recommended, and revisions to the existing sections of Part II. Following this staff report are individual summaries of the proposed policies.

**Background**

On March 18, 2009, the Board of Directors adopted Resolution 2009-05, establishing a Policies and Procedures Manual applicable to the Board of Directors and District staff. The document has been updated periodically as needed over the years, and in 2018, the Personnel Committee directed staff to review, revise and update all policies in order of priority based on safety and legal standards. Staff has worked to address policies individually and produced drafts based on advice of legal counsel, changes in state and federal law, and review of sample policies from the Association of California Water Agencies / Joint Powers Insurance Authority (ACWA/JPIA), the California Special Districts Association (CSDA), and other water districts and local agencies.

At the November 19, 2024 meeting, the Director of IT requested the Personnel Committee to review the Employee IT Policy Handbook to ensure alignment with the District's strategic goals, legal requirements, and regulatory standards. In partnership with IT, Human Resources (HR) staff facilitated the review and presented the proposed policy drafts to Legal Counsel to ensure compliance with applicable laws. The handbook and the IT and Cybersecurity Policy Manual, both updated annually, outline technology policies, security measures, and employee expectations aligned with the NIST framework and industry best practices.

The Personnel Committee reviewed the proposed IT policies, and recommended forwarding the draft policies to the next Regular Board meeting for further discussion and consideration.

Policies and Procedures Manual Part II was last revised in entirety in 2019. Some piecemeal revisions have been made since. At the December 11, 2024 meeting, President Slawson established the ad hoc Board Policies Committee to review and recommend revisions to Part II. The Committee has met five times and reviewed the following policies. As part of their



examination, the Committee reviewed other agencies' policies, related law, and other resources such as the CSDA and the Institute for Local Government.

### **Summary / Action**

Consider the following new and revised policies to the BCVWD Policies and Procedures Manual:

	<b>Replace or Revise Policy:</b>	<b>With the New or Revised Policy:</b>
A	Part II Section 9 Attendance at Meetings	4045 Attendance at Meetings
B	Part II Section 10 Minutes of Board Meetings	4050 Minutes of Board Meetings
C	Part II, Section 16 Membership in Associations	4080 Membership in Associations
D	New policy	7007 Remote Access
E	New policy	7008 Wireless Network Security

**Fiscal Impact:** Please refer to the attached staff reports for fiscal impact.

### **Attachments**

1. Proposed Resolution 2025-\_\_\_ with clean draft attachments:
  - A 4045 Attendance at Meetings
  - B 4050 Minutes of Board Meetings
  - C 4080 Membership in Associations
  - D 7007 Remote Access
  - E 7008 Wireless Network Security
2. 4045 Attendance at Meetings
  - a. Staff Report with Brown Act teleconference options chart
  - b. Proposed Policy 4045 redline
  - c. 4045 side by side chart
3. 4050 Minutes of Board Meetings
  - a. Staff Report
  - b. Proposed Policy 4050 redline
  - c. 4050 Side by side chart
4. 4080 Membership in Associations
  - a. Staff report
  - b. Proposed Policy 4080 redline
  - c. 4050 Side by side chart
5. 7007 Remote Access
  - a. Staff Report
  - b. Proposed Policy 7007
  - c. National Institute of Standards and Technology (NIST) Fact Sheet
  - d. California Public Records Act
6. 7008 Wireless Network Security
  - a. Staff report
  - b. Proposed Policy 7008

# Attachment 1

## RESOLUTION 2025-\_\_

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

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

**WHEREAS**, upon review and discussion, the Personnel Committee, the ad hoc Board Policies Committee, and the Finance and Audit Committee of the Board of Directors recommended revisions to the Policy and Procedures Manual; and

**WHEREAS**, the Board of Directors has reviewed and considered the revisions to the subject policies attached hereto and listed below, finds the new or revised policies relevant and acceptable, and it to be in the best interests of the District that the following actions be taken,

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

The BCVWD Policies and Procedures Manual sections are revised or replaced per the attached exhibits as indicated below:

	Replace or Revise Policy:	With the New or Revised Policy:
A	Part II Section 9 Attendance at Meetings	4045 Attendance at Meetings
B	Part II Section 10 Minutes of Board Meetings	4050 Minutes of Board Meetings
C	Part II, Section 16 Membership in Associations	4080 Membership in Associations
D	New policy	7007 Remote Access
E	New policy	7008 Wireless Network Security

**ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST:

\_\_\_\_\_  
Director Daniel Slawson, President of the  
Board of Directors of the  
Beaumont-Cherry Valley Water District

\_\_\_\_\_  
Director Andy Ramirez, Secretary to the  
Board of Directors of the  
Beaumont-Cherry Valley Water District

Attached Exhibits

A 4045 Attendance at Meetings

B 4050 Minutes of Board Meetings

C 4080 Membership in Associations

D 7007 Remote Access

E 7008 Wireless Network Security

## EXHIBIT A

**POLICY TITLE: ATTENDANCE AT MEETINGS**  
**POLICY NUMBER: 4045**

**4045. 1 Attendance.** Members of the Board of Directors shall attend all regular and special meetings of the Board unless there is cause for absence.

**4045. 2 Punctuality.** Each member shall be in his or her respective seat at the hour set for each regular meeting and at the time set for any special or adjourned meeting. If a member arrives after a meeting convenes, the recording secretary shall note his or her arrival time in the minutes and the Board member shall be deemed present. A Board member not present within 30 minutes of the start of the meeting shall be marked "absent."

**4045.3 Absences.** If any member of the Board is unable to attend a meeting, the Board member shall, if possible, notify the Board President or the Board Secretary prior to the meeting.

**4045.4 Teleconferencing.** A Board member may use audio or video teleconferencing to attend a regular or special meeting of the Board of Directors pursuant to the standard provisions of the Ralph M. Brown Act. At least a quorum of the Board members must participate from locations within the District's service area boundary.

- A. A request for teleconferencing under the standard provisions of the Brown Act must be made by the Board member to the Board President, and the General Manager, or his/her designee or the Recording Secretary via email or telephone call no later than one business day prior to the 72-hour agenda posting deadline to allow compliance with legal noticing requirements. If the agenda is not updated with the teleconference location at least 72 hours prior to the meeting, such teleconferencing is not allowed under State law.
  - a. Under the standard provisions of the Brown Act, a Board member must post the meeting agenda at his or her teleconference location and maintain said location accessible to the public.
- B. Other requests for teleconferencing may be made pursuant to current law, i.e., AB 2449 or other currently applicable legislation, following the procedures set out therein.
- C. A Board member not in compliance with the provisions set forth in the Brown Act may listen to a live meeting via teleconference but may not participate in discussion, offer comment, or vote. The Board member will be marked as absent, but will be listed as a member of the public in attendance.

**4045.5 Business.** Staff will, to the extent practicable, consider planned absences when scheduling matters for Board action if District business will not be hindered by any delay or advancement of schedule.

## EXHIBIT B

### **POLICY TITLE: MINUTES OF BOARD MEETINGS POLICY NUMBER 4050**

**4050.1 Minutes.** Staff acting in his/her capacity as "Recording Secretary" shall keep minutes of all regular and special meetings of the Board.

**4050.2** Copies of a meeting's minutes shall be distributed to Directors as part of the information packet for the next regular meeting of the Board, at which time the Board will consider approving the minutes as presented or with modifications. Once approved by the Board, the official minutes shall be kept on archival paper in a fire resistant room.

**4050.3** Unless directed otherwise, an audio recording of regular and special meetings of the Board of Directors will be made providing that no such recording shall be made of any closed session of the Board of Directors. The device upon which the recording is stored shall be kept for a minimum of 100 days in a fireproof vault or in fire-resistant room or locked cabinet. Members of the public may inspect recordings of Board meetings without charge on a playback device that will be made available by the District.

**4050.4** Motions, resolutions or ordinances shall be recorded in the minutes as having passed or failed and individual votes will be recorded. (GC 54953(c)(2)). All resolutions and ordinances adopted by the Board shall be numbered consecutively, starting new at the beginning of each year.

**4050.5** In addition to other information that the Board may deem to be of importance, the following information (if relevant) shall be included in each meeting's minutes:

- A. Date, place and type of each meeting;
- B. Directors present and absent by name;
- C. Administrative staff present by name;
- D. Call to order;
- E. Time and name of late arriving Directors;
- F. Time and name of early departing Directors;
- G. Names of Directors absent during any agenda item upon which action was taken;
- H. Summary record of staff reports;
- I. Summary record of public comment regarding matters not on the agenda, including names of commentators;
- J. Approval of the minutes or modified minutes of preceding meetings;
- K. Approval of financial reports;
- L. Complete information as to each subject of the Board's deliberation;
- M. Record of the vote of each Director on every action item
- N. Resolutions and ordinances described as to their substantive content and sequential numbering;
- O. Record of all contracts and agreements, and their amendment, approved by the Board;
- P. Approval of the annual budget;
- Q. Approval of all policies, rules and/or regulations;
- R. Approval of all dispositions of District assets;
- S. Approval of all purchases of District assets; and
- T. Time of meeting's adjournment.

## EXHIBIT C

<b>POLICY TITLE</b>	<b>MEMBERSHIP IN ASSOCIATIONS</b>
<b>POLICY NUMBER</b>	<b>4080</b>

**4080.1 Policy.** The District shall ordinarily hold membership in such national, state, and local associations as may exist which have applicability to the functions of the District, and which promote the interests of public water utilities or special districts.

**4080.2** The Board of Directors may attend meetings and look upon such memberships as an opportunity for in-service training.

**4080.3** The President-elect may appoint a representative and alternate, and/or a voting delegate during the annual Board reorganization meeting in December, or the first regular or special meeting in January each year, or as necessary.

**4080.4** The Board may approve memberships in other organizations, such as the Chamber of Commerce, as it deems appropriate.

**4080.5** Board members who vote or hold an appointed position in these associations are representing the District when attending those meetings and functions.

- A. When Board members are attending association meetings on their own accord, and are not requested or appointed to attend by the President, Board members are not authorized to officially speak on behalf of the District at those meetings.

## EXHIBIT D

**POLICY TITLE:       REMOTE ACCESS**  
**POLICY NUMBER:    7007**

**7007.1 Introduction.** Beaumont-Cherry Valley Water District (BCVWD) relies on Information Technology (IT) resources as essential tools for conducting business efficiently and securely. This policy ensures these resources are used responsibly, ethically, and in alignment with the National Institute of Standards and Technology (NIST) principles, which provide a framework for cybersecurity and data protection. As a California Special District, BCVWD adheres to state regulations, including compliance with the California Public Records Act (CPRA) to ensure transparency and accountability in public records management.

**7007.2 Purpose.** The purpose of this policy is to define the requirements and responsibilities for securely accessing BCVWD systems and data from remote locations. The policy ensures that only authorized, District-issued devices are used, and that remote access is managed with strict security controls to protect the confidentiality, integrity, and availability of District information.

**7007.3 Scope.** This policy applies to all BCVWD employees, contractors, and authorized third parties who access District systems, data, or services remotely. It governs the use of District-issued laptops, tablets, and mobile devices and prohibits the use of personal devices for remote access.

### **7007.4 Policy Details**

#### **7007.4.1 Authorization and Access Control**

- A. Remote access must be explicitly approved by the Information Technology Department and will be granted only to users with a demonstrated business need
- B. Access will be provisioned using District-issued and MDM-managed devices only.
- C. BCVWD-issued device Remote access credentials must not be shared and must be unique to each user.
- D. Access will be limited based on the principle of least privilege.

#### **7007.4.2 Prohibited Use of Personal Devices**

- A. Personal devices, including personal computers, tablets, smartphones, printers, USB drives, and external storage, are strictly prohibited for use in accessing District systems.
- B. Only devices issued or explicitly approved by the Information Technology Department may be used for any form of remote connectivity.
- C. No blending of personal and professional use is permitted on District devices. This includes accessing personal email, browsing non-work-related websites, or installing unapproved applications.

#### **7007.4.3 Device Configuration and Security**

- A. All remote access devices must be enrolled in BCVWD's Mobile Device Management (MDM) program.
- B. Devices must use strong authentication methods, including multi-factor authentication (MFA).
- C. Devices must be configured to auto-lock after a period of inactivity (maximum 10 minutes).
- D. Endpoint protection (antivirus, firewall, and system updates) must be maintained by the IT Department.

#### **7007.4.4 Data Handling and Storage**

- A. No District data shall be stored locally on devices unless explicitly authorized and encrypted.
- B. All remote work must be conducted through District-approved platforms or systems.
- C. Cloud services and document sharing tools must be approved by IT and covered under the Cloud Computing Policy.

- D. Remote users must disconnect from District systems when not in use.

#### **7007.4.5 Monitoring and Logging**

- A. All remote access sessions are subject to monitoring and logging by the Information Technology Department.
- B. Logs will be reviewed regularly for unauthorized activity or anomalies.
- C. Any attempt to circumvent security controls will result in immediate suspension of access.

#### **7007.4.6 Incident Reporting**

- A. Users must immediately report lost or stolen District-issued devices to the Information Technology Department.
- B. Any security incidents, including suspected unauthorized access, must be reported without delay.
- C. The IT Department will respond in accordance with the District's Incident Response Policy.

**7007.5 Review and Revision Policy.** The Information Technology Department will review the "Remote Access Policy" annually to ensure it remains current and effective in addressing the needs of the organization and any changes in regulatory or technological requirements. During the review process, the policy will be evaluated for its effectiveness, compliance with relevant regulations, alignment with the National Institute of Standards and Technology (NIST), and adherence to applicable local and state laws governing IT resource usage. Necessary updates or revisions will be made to ensure the policy continues to meet the District's requirements and supports its mission.

## EXHIBIT E

### **POLICY TITLE: WIRELESS NETWORK SECURITY** **POLICY NUMBER: 7008**

**7008.1 Introduction.** Beaumont-Cherry Valley Water District (BCVWD) relies on Information Technology (IT) resources as essential tools for conducting business efficiently and securely. This policy ensures these resources are used responsibly, ethically, and in alignment with the National Institute of Standards and Technology (NIST) principles, which provide a framework for cybersecurity and data protection. As a California Special District, BCVWD adheres to state regulations, including compliance with the California Public Records Act (CPRA) to ensure transparency and accountability in public records management.

**7008.2 Purpose .** The purpose of this policy is to define standards and security controls for the use of wireless networks within BCVWD facilities. This includes management of secure internal wireless networks, guest wireless networks, and appropriate use of cellular wireless access, in order to prevent unauthorized access, data leakage, or policy violations.

**7008.3 Scope.** This policy applies to all BCVWD employees, contractors, vendors, and guests who access BCVWD wireless networks or connect wirelessly using cellular or mobile broadband services within District facilities. It covers secure and guest Wi-Fi, mobile hotspot usage, and wireless-capable devices.

#### **7008.4 Policy Details**

##### **7008.4.1 Wireless Network Segmentation and Access Control**

- A. BCVWD maintains two distinct wireless environments:
  - 1. Secure Wireless Network (internal): Available only to BCVWD-issued and IT-approved devices
  - 2. Guest Wireless Network: Provided for visitors and employee-owned personal devices requiring basic internet access.
- B. Each network operates on separate SSIDs and is logically segregated to prevent cross-network traffic or lateral movement.
- C. BCVWD-issued devices are strictly prohibited from connecting to the Guest Wireless Network.
- D. Access to the Secure Wireless Network must be explicitly approved and provisioned by the Information Technology Department.

##### **7008.4.2 Security Standards and Configuration**

- A. All wireless networks must use industry-standard encryption (e.g., WPA3, or WPA2 with AES encryption) as defined by NIST.
- B. Wireless access points (WAPs) must be configured to block peer-to-peer communication and isolate client devices.
- C. Wireless networks must enforce complex passwords, automatic re-authentication after inactivity, and secure password rotation policies.
- D. Wireless networks must be monitored for rogue access points, unauthorized SSIDs, and abnormal traffic. Regular security scans will be conducted
- E. All wireless access logs will be retained and reviewed periodically to detect misuse or unauthorized activity.
- F. Wireless access points (WAPs) must be regularly updated with the latest firmware and patches. Periodic vulnerability scans will be performed to identify misconfigurations, outdated software, or security gaps.
- G. Devices connecting to the Secure Wireless Network must be registered and approved. MAC address filtering or network access control (NAC) systems may be used to limit access to authorized devices.

- H. Wireless sessions must be configured to disconnect or reauthenticate after a defined period of inactivity, in accordance with session timeout thresholds set by the Information Technology Department

#### **7008.4.3 Guest Wireless Network Use**

- A. Guest Wireless Network access is provided for limited internet browsing and communication use only. No access to BCVWD internal systems or data is permitted.
- B. Guest access credentials may be restricted, time-limited, or revoked at the discretion of the IT Department.
- C. Activity on the Guest Network may be logged and monitored to detect abuse, malicious behavior, or policy violations.

#### **7008.4.4 Device and User Restrictions**

- A. No unauthorized personal routers, wireless repeaters, hotspots, or similar devices may be used within BCVWD facilities.
- B. Employees must not share Secure Wireless Network credentials or connect personal devices to secure SSIDs without written IT authorization.
- C. All devices connected to BCVWD wireless networks must comply with Acceptable Use, BYOD, and Mobile Device Management (MDM) policies.
- D. Use of VPNs or other tunneling technologies over wireless connections requires prior IT Department approval

#### **7008.4.5 Cellular Wireless Access and Tethering**

- A. Personal cellular hotspots, tethering, or mobile broadband connections may not be used to access BCVWD systems unless explicitly authorized by the Information Technology Department.
- B. BCVWD-issued devices must not connect to personal cellular networks unless approved for specific business continuity or emergency response scenarios.
- C. Any cellular access used for District purposes must comply with BCVWD's network security standards, including encryption, MFA, and MDM requirements.
- D. The IT Department may audit, monitor, or restrict cellular use on District-managed devices as needed to enforce security compliance.

#### **7008.4.6 Monitoring and Enforcement**

- A. The Information Technology Department reserves the right to monitor all wireless and cellular wireless activity for security purposes.
- B. Devices found to be non-compliant, infected, or misused may be immediately disconnected or blocked.
- C. In the event of wireless-related security incidents (e.g., rogue access points, signal jamming, impersonation attacks), the Information Technology Department will initiate a wireless incident response procedure in accordance with the District's Incident Response Policy.
- D. Violations of this policy may result in disciplinary action, including revocation of access, device confiscation, or further corrective measures in accordance with BCVWD personnel policy.

**7008.5 Review and Revision Policy.** The Information Technology Department will review the "Wireless Network Security Policy" annually to ensure it remains current and effective in addressing the needs of the organization and any changes in regulatory or technological requirements. During the review process, the policy will be evaluated for its effectiveness, compliance with relevant regulations, alignment with the National Institute of Standards and Technology (NIST), and adherence to applicable local and state laws governing IT resource usage. Necessary updates or revisions will be made to ensure the policy continues to meet the District's requirements and supports its mission.

<b>ATTACHMENT 2a</b>	<b>Staff Report – 4045 Attendance at Meetings</b>
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### **Executive Summary**

As part of the ongoing updates to the District’s Policies and Procedures Manual, staff identified various administrative policies that require revision. The ad hoc Board Policies Committee has recommended several policy sections to be presented to the Board. This is the third tranche of policy revisions coming forward for Board consideration and possible adoption. Staff requests consideration of the proposed revisions and approval or clear direction to staff regarding desired changes / revisions, with the goal of completion of the revised Part II in entirety later in 2025.

### **Background**

At the December 11, 2024 meeting, President Slawson established the ad hoc Board Policies Committee to review and recommend revisions to Part II of the District’s Policies and Procedures Manual Part II. The Committee has so far met five times and reviewed the following policies. As part of their examination, the Committee reviewed other agencies’ policies, related law, and other resources such as the California Special Districts Association and the Institute for Local Government.

### **Discussion**

The ad hoc Board Policies Committee recommends these revisions for Board consideration.

Table A Summary of Policy Changes outlines the proposed **Attendance at Meetings policy** linked to the redline draft attached herewith. The revised policy language was developed by reviewing similar policies of other districts, sample policies from organizations including the California Special Districts Association, the Association of California Water Agencies, and the Institute for Local Government, relevant law and best practices, and was vetted by District’s legal counsel.

Adoption of Policy 4045 will replace Part II Section 9 in entirety.

Table A – Summary of Policy Changes

<b>Row</b>	<b>Policy Section</b>	<b>State / Federal Law requirement</b>	<b>BCVWD current practice</b>	<b>Policy Section and Language to Consider</b>	<b>Fiscal Impact of Section</b>
<b>1</b>	<b>4045.2</b>	<b>None</b>	Absences are recorded only if an entire meeting is missed	A provision was added to address tardiness – if not present within 30 minutes, the member shall be marked absent. (This correlates with the adopted requirement for 70 percent of the duration of the meeting for compensation in Policy 4065)	None

Row	Policy Section	State / Federal Law requirement	BCVWD current practice	Policy Section and Language to Consider	Fiscal Impact of Section
2	4045.4	GC 54953 et. seq.	BCVWD follows the Brown Act	Clarification of the opportunities for teleconferencing	
3	4045.5	None	Staff considers absences informally when planning agendas	This adds more formal direction to staff via policy	None

### **Fiscal Impact**

None.

### **Attachments**

2B Chart of the Brown Act teleconferencing options

2C 4045 Redline

2D 4045 Side-by-side version

Staff Report prepared by Lynda Kerney, Executive Assistant

 **Brown Act Teleconferencing Options: Comparison Chart (as of Jan 1, 2025)**

Category	Traditional Teleconferencing	State of Emergency (AB 361)	Individual Member Remote Participation (AB 2449 + AB 2302)
<b>Quorum Location Requirement</b>	Quorum must participate from locations <b>within agency's jurisdiction</b>	No requirement that quorum be located within jurisdiction	Quorum must participate <b>in person</b> from a <b>single physical location</b> within jurisdiction, open to the public
<b>Teleconference Location Public Access</b>	Each remote location must be listed on the agenda and <b>open to the public</b>	Remote locations <b>do not need to be open</b> to the public; public access is via call-in/web	Remote location <b>not listed</b> and <b>not open to public</b> ; member must use video and disclose others in room
<b>Qualifying Circumstances Required</b>	<b>None</b> – members may participate remotely for any reason if rules followed	Must be during a <b>proclaimed state of emergency</b> , with findings every 45 days	Must have <b>just cause</b> or <b>emergency circumstances</b> ; limited number of uses per year
<b>Limits on Use</b>	<b>No limit</b> on frequency of remote participation	No statutory limit (but only applies during emergencies)	<b>Strict limits:</b> - 2x/year if meeting 1x/month - 5x/year if meeting 2x/month - 7x/year if meeting ≥3x/month  Just Cause use is limited to <b>2x/year</b> max
<b>Public Comment Access</b>	Required at each remote and in-person location	Required via <b>internet or call-in</b> ; no physical location needed	Required <b>in-person</b> , via <b>call-in</b> , and <b>online</b> ; must allow real-time comment
<b>Technology Requirement</b>	Audio or video	Audio and/or video	Must use <b>both audio and video</b> (e.g., Zoom with camera on)

 **Key Takeaways**

- **Traditional Teleconferencing:** Flexible, but every location must be publicly noticed and accessible. Quorum must be within the agency's geographic boundaries.
- **Emergency Teleconferencing (AB 361):** Applies only during declared emergencies. Public access must be ensured virtually. No public access to board member locations required.
- **Individual Remote Participation (AB 2449/2302):** Allows remote attendance for individual members under narrow conditions ("just cause" or "emergency circumstances"), but **strictly limited in frequency** and requires **in-person quorum** at a **single public site**.

# 4045 Attachment 2C

## Redline – Part II Section 9

**POLICY TITLE:** ATTENDANCE AT MEETINGS

**POLICY NUMBER:** 4045

**4045.1 Attendance.** Members of the Board of Directors shall attend all regular and special meetings of the Board unless there is cause for absence.

~~A.~~

**4045.2 Punctuality.** Each member shall be in his or her respective seat at the hour set for each regular meeting and at the time set for any special or adjourned meeting. If a member arrives after a meeting convenes, the recording secretary shall note his or her arrival time in the minutes and the Board member shall be deemed present. **A Board member not present within 30 minutes of the start of the meeting shall be marked "absent."**

~~B.~~

**4045.3 Absences.** If any member of the Board is unable to attend a meeting, the Board member shall, if possible, notify the Board President or the Board Secretary prior to the meeting.

**4045.4 Teleconferencing.** A Board member may use audio or video teleconferencing to attend a regular or special meeting of the Board of Directors pursuant to the standard provisions of the Ralph M. Brown Act. **At least a quorum of the Board members must participate from locations within the District's service area boundary.**

**A.** A request for teleconferencing under the standard provisions of the Brown Act must be made by the Board member to the Board President, and the General Manager, or his/her designee or the Recording Secretary via email or telephone call no later than one business day prior to the 72-hour agenda posting deadline to allow compliance with legal noticing requirements. If the agenda is not updated with the teleconference location at least 72 hours prior to the meeting, such teleconferencing is not allowed under State law.

1) Under the standard provisions of the Brown Act, a Board member must post the meeting agenda at his or her teleconference location and maintain said location accessible to the public.

**B.** Other requests for teleconferencing may be made pursuant to current law, i.e., AB 2449 or other currently applicable legislation, following the procedures set out therein.

~~C.~~ **C.** A Board member not in compliance with the provisions set forth in the Brown Act may listen to a live meeting via teleconference but may not participate in discussion, offer comment, or vote. The Board member will be marked as absent, but will be listed as a member of the public in attendance.

**4045.5 Business.** Staff will, to the extent practicable, consider planned absences when scheduling matters for Board action if District business will not be hindered by any delay or advancement of schedule.

**Commented [LK1]:** The Committee may consider a time designation for tardiness. i.e. a Board member not present within 30 minutes of the start of the meeting shall be marked "absent"; or, for consistency with Policy 4065 Remuneration, the Board member not present for at least 51 percent of the duration of the meeting shall be marked "absent"

**Commented [LK2]:** This language is consistent with the Brown Act

Redline – Part II Section 9

9. ATTENDANCE AT MEETINGS

- A. **Attendance.** Members of the Board of Directors shall attend all regular and special meetings of the Board unless there is cause for absence.
- B. **Punctuality.** Each member shall be in his or her respective seat at the hour set for each regular meeting and at the time set for any special or adjourned meeting. If a member arrives after a meeting convenes, the recording secretary shall note his or her arrival time in the minutes and the Board member shall be deemed present.
- C. **Absences.** If any member of the Board is unable to attend a meeting, the Board member shall, if possible, notify the Board President or the Board Secretary prior to the meeting.

POLICY TITLE: ATTENDANCE AT MEETINGS

9. POLICY NUMBER: 4045

4045.1 Attendance. Members of the Board of Directors shall attend all regular and special meetings of the Board unless there is cause for absence.

A-

4045.2 Punctuality. Each member shall be in his or her respective seat at the hour set for each regular meeting and at the time set for any special or adjourned meeting. If a member arrives after a meeting convenes, the recording secretary shall note his or her arrival time in the minutes and the Board member shall be deemed present. A Board member not present within 30 minutes of the start of the meeting shall be marked "absent."

B-

4045.3 Absences. If any member of the Board is unable to attend a meeting, the Board member shall, if possible, notify the Board President or the Board Secretary prior to the meeting.

4045.4 Teleconferencing. A Board member may use audio or video teleconferencing to attend a regular or special meeting of the Board of Directors pursuant to the standard provisions of the Ralph M. Brown Act. At least a quorum of the Board members must participate from locations within the District's service area boundary.

A. A request for teleconferencing under the standard provisions of the Brown Act must be made by the Board member to the Board President, and the General Manager, or his/her designee or the Recording Secretary via email or telephone call no later than one business day prior to the 72-hour agenda posting deadline to allow compliance with legal noticing requirements. If the agenda is not updated with the teleconference location at least 72 hours prior to the meeting, such teleconferencing is not allowed under State law.

1) Under the standard provisions of the Brown Act, a Board member must post the meeting agenda at his or her teleconference location and maintain said location accessible to the public.

B. Other requests for teleconferencing may be made pursuant to current law, i.e., AB 2449 or other currently applicable legislation, following the procedures set out therein.

C. A Board member not in compliance with the provisions set forth in the Brown Act may listen to a live meeting via teleconference but may not participate in discussion, offer comment, or vote. The Board member will be marked as absent, but will be listed as a member of the public in attendance.

4045.5 Business. Staff will, to the extent practicable, consider planned absences when scheduling matters for Board action if District business will not be hindered by any delay or advancement of schedule.

<b>ATTACHMENT 3a</b>	<b>Staff Report – 4050 Board Meeting Minutes</b>
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### **Executive Summary**

As part of the ongoing updates to the District's Policies and Procedures Manual, staff identified various administrative policies that require revision. The ad hoc Board Policies Committee has recommended several policy sections to be presented to the Board. Staff requests consideration of the proposed revisions and approval or clear direction to staff regarding desired changes / revisions, with the goal of completion of the revised Part II in entirety later in 2025.

### **Background**

At the December 11, 2024 meeting, President Slawson established the ad hoc Board Policies Committee to review and recommend revisions to Part II of the District's Policies and Procedures Manual Part II. The Committee has so far met five times and reviewed the following policies. As part of their examination, the Committee reviewed other agencies' policies, related law, and other resources such as the CSDA and the Institute for Local Government.

### **Discussion**

The ad hoc Board Policies Committee recommends these revisions for Board consideration.

Table A outlines the proposed **Board Meeting Minutes policy** linked to the redline draft attached herewith. The revised policy language was developed by reviewing similar policies of other districts, sample policies from organizations including the California Special Districts Association, the Association of California Water Agencies, and the Institute for Local Government, relevant law and best practices, and was vetted by District's legal counsel.

Adoption of Policy 4050 will replace Part II Section 10 in entirety. Note that only one minor change was made.

Table A – Summary of Policy Changes

<b>Row</b>	<b>Policy Section</b>	<b>State / Federal Law requirement</b>	<b>BCVWD current practice</b>	<b>Policy Section and Language to Consider</b>	<b>Fiscal Impact of Section</b>
<b>1</b>	<b>4050.2</b>	<b>GC 54953</b>	BCVWD follows the Brown Act	Reference to the law was added to clarify the requirement	None

**Fiscal Impact:** None.

### **Attachments**

3B 4045 Redline

3C 4045 Side-by-side version

Staff Report prepared by Lynda Kerney, Executive Assistant

**Redline Policy 4050 Minutes**

~~10~~ POLICY TITLE: MINUTES OF BOARD MEETINGS  
POLICY NUMBER 4050

~~A.~~ **4050'1 Minutes.** Staff acting in his/her capacity as "Recording Secretary" shall keep minutes of all regular and special meetings of the Board.

~~i.~~ **4050'2** Copies of a meeting's minutes shall be distributed to Directors as part of the information packet for the next regular meeting of the Board, at which time the Board will consider approving the minutes as presented or with modifications. Once approved by the Board, the official minutes shall be kept on archival paper in a fire resistant room.

~~ii.~~ **4050,3** Unless directed otherwise, an audio recording of regular and special meetings of the Board of Directors will be made providing that no such recording shall be made of any closed session of the Board of Directors. The device upon which the recording is stored shall be kept for a minimum of 100 days in a fireproof vault or in fire-resistant room or locked cabinet. Members of the public may inspect recordings of Board meetings without charge on a playback device that will be made available by the District.

**4050,4** Motions, resolutions or ordinances shall be recorded in the minutes as having passed or failed and individual votes will be recorded. (GC 54953(c)(2)). All resolutions and ordinances adopted by the Board shall be numbered consecutively, starting new at the beginning of each year.

~~iii.~~ **4050,5** In addition to other information that the Board may deem to be of importance, the following information (if relevant) shall be included in each meeting's minutes:

- ~~a.~~**A.** Date, place and type of each meeting;
- ~~b.~~**B.** Directors present and absent by name;
- ~~c.~~**C.** Administrative staff present by name;
- ~~d.~~**D.** Call to order;
- ~~e.~~**E.** Time and name of late arriving Directors;
- ~~f.~~**F.** Time and name of early departing Directors;
- ~~g.~~**G.** Names of Directors absent during any agenda item upon which action was taken;
- ~~h.~~**H.** Summary record of staff reports;
- ~~i.~~**I.** Summary record of public comment regarding matters not on the agenda, including names of commentators;
- ~~j.~~**J.** Approval of the minutes or modified minutes of preceding meetings;
- ~~k.~~**K.** Approval of financial reports;
- ~~l.~~**L.** Complete information as to each subject of the Board's deliberation;
- ~~m.~~**M.** Record of the vote of each Director on every action item;
- ~~n.~~**N.** Resolutions and ordinances described as to their substantive content and sequential numbering;
- ~~o.~~**O.** Record of all contracts and agreements, and their amendment, approved by the Board;
- ~~p.~~**P.** Approval of the annual budget;
- ~~q.~~**Q.** Approval of all polices, rules and/or regulations;
- ~~r.~~**R.** Approval of all dispositions of District assets;
- ~~s.~~**S.** Approval of all purchases of District assets; and
- ~~t.~~**T.** Time of meeting's adjournment.

## Current Part II Section 10

## 4050 Attachment 3C

### 1. MINUTES OF BOARD MEETINGS

- A. **Minutes.** Staff acting in his/her capacity as "Recording Secretary" shall keep minutes of all regular and special meetings of the Board.
- i. Copies of a meeting's minutes shall be distributed to Directors as part of the information packet for the next regular meeting of the Board, at which time the Board will consider approving the minutes as presented or with modifications. Once approved by the Board, the official minutes shall be kept on archival paper in a fire resistant room.
  - ii. Unless directed otherwise, an audio recording of regular and special meetings of the Board of Directors will be made providing that no such recording shall be made of any closed session of the Board of Directors. The device upon which the recording is stored shall be kept for a minimum of 100 days in a fireproof vault or in fire-resistant room or locked cabinet. Members of the public may inspect recordings of Board meetings without charge on a playback device that will be made available by the District.
  - iii. Motions, resolutions or ordinances shall be recorded in the minutes as having passed or failed and individual votes will be recorded. All resolutions and ordinances adopted by the Board shall be numbered consecutively, starting new at the beginning of each year. In addition to other information that the Board may deem to be of

### Redline Policy 4050 Minutes

~~40~~ POLICY TITLE: MINUTES OF BOARD MEETINGS  
POLICY NUMBER 4050

~~A-~~ 4050'1 **Minutes.** Staff acting in his/her capacity as "Recording Secretary" shall keep minutes of all regular and special meetings of the Board.

~~i-~~ 4050'2 Copies of a meeting's minutes shall be distributed to Directors as part of the information packet for the next regular meeting of the Board, at which time the Board will consider approving the minutes as presented or with modifications. Once approved by the Board, the official minutes shall be kept on archival paper in a fire resistant room.

~~ii-~~ 4050.3 Unless directed otherwise, an audio recording of regular and special meetings of the Board of Directors will be made providing that no such recording shall be made of any closed session of the Board of Directors. The device upon which the recording is stored shall be kept for a minimum of 100 days in a fireproof vault or in fire-resistant room or locked cabinet. Members of the public may inspect recordings of Board meetings without charge on a playback device that will be made available by the District.

4050.4 Motions, resolutions or ordinances shall be recorded in the minutes as having passed or failed and individual votes will be recorded. (GC 54953(c)(2)). All resolutions and ordinances adopted by the Board shall be numbered consecutively, starting new at the beginning of each year.

~~iii-~~ 4050.5 In addition to other information that the Board may deem to be of importance, the following information (if relevant) shall be included in each meeting's minutes:

importance, the following information (if relevant) shall be included in each meeting's minutes:

- a. Date, place and type of each meeting;
- b. Directors present and absent by name;
- c. Administrative staff present by name;
- d. Call to order;
- e. Time and name of late arriving Directors;
- f. Time and name of early departing Directors;
- g. Names of Directors absent during any agenda item upon which action was taken;
- h. Summary record of staff reports;
- i. Summary record of public comment regarding matters not on the agenda, including names of commentators;
- j. Approval of the minutes or modified minutes of preceding meetings;
- k. Approval of financial reports;
- l. Complete information as to each subject of the Board's deliberation;
- m. Record of the vote of each Director on every action item;
- n. Resolutions and ordinances described as to their substantive content and sequential numbering;
- o. Record of all contracts and agreements, and their amendment, approved by the Board;
- p. Approval of the annual budget;
- q. Approval of all policies, rules and/or regulations;
- r. Approval of all dispositions of District assets;
- s. Approval of all purchases of District assets; and
- t. Time of meeting's adjournment.

- ~~a~~-A. Date, place and type of each meeting;
- ~~b~~-B. Directors present and absent by name;
- ~~c~~-C. Administrative staff present by name;
- ~~d~~-D. Call to order;
- ~~e~~-E. Time and name of late arriving Directors;
- ~~f~~-F. Time and name of early departing Directors;
- ~~g~~-G. Names of Directors absent during any agenda item upon which action was taken;
- ~~h~~-H. Summary record of staff reports;
- ~~i~~-I. Summary record of public comment regarding matters not on the agenda, including names of commentators;
- ~~j~~-J. Approval of the minutes or modified minutes of preceding meetings;
- ~~k~~-K. Approval of financial reports;
- ~~l~~-L. Complete information as to each subject of the Board's deliberation;
- ~~m~~-M. Record of the vote of each Director on every action item;
- ~~n~~-N. Resolutions and ordinances described as to their substantive content and sequential numbering;
- ~~o~~-O. Record of all contracts and agreements, and their amendment, approved by the Board;
- ~~p~~-P. Approval of the annual budget;
- ~~q~~-Q. Approval of all policies, rules and/or regulations;
- ~~r~~-R. Approval of all dispositions of District assets;
- ~~s~~-S. Approval of all purchases of District assets; and
- ~~t~~-T. Time of meeting's adjournment.

<b>ATTACHMENT 4a</b>	<b>Staff Report – 4080 Membership in Associations</b>
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### **Executive Summary**

As part of the ongoing updates to the District’s Policies and Procedures Manual, staff identified various administrative policies that require revision. The ad hoc Board Policies Committee has recommended several policy sections to be presented to the Board. Staff requests consideration of the proposed revisions and approval or clear direction to staff regarding desired changes / revisions, with the goal of completion of the revised Part II in entirety later in 2025.

### **Background**

At the December 11, 2024 meeting, President Slawson established the ad hoc Board Policies Committee to review and recommend revisions to Part II of the District’s Policies and Procedures Manual Part II. The Committee has so far met five times and reviewed the following policies. As part of their examination, the Committee reviewed other agencies’ policies, related law, and other resources such as the CSDA and the Institute for Local Government.

### **Discussion**

The ad hoc Board Policies Committee recommends these revisions for Board consideration.

Table A outlines the proposed **Membership in Associations policy** linked to the redline draft attached herewith. The revised policy language was developed by reviewing similar policies of other districts, sample policies from organizations including the CSDA, the Association of California Water Agencies, and the Institute for Local Government, relevant law and best practices, and was vetted by District’s legal counsel.

Adoption of Policy 4080 will replace Part II Section 16 in entirety. Substantive changes were made to clarify Board member roles and provide consistency with other policies.

Table A – Summary of Policy Changes

<b>Row</b>	<b>Policy Section</b>	<b>State / Federal Law requirement</b>	<b>BCVWD current practice</b>	<b>Policy Section and Language to Consider</b>	<b>Fiscal Impact of Section</b>
<b>1</b>	<b>4080.1</b>	<b>None</b>	BCVWD maintains memberships in organizations such as ACWA, CSDA, chamber of commerce, and others	Reference to organizations was more clearly defined.  This separates this designation from other agencies to which appointees are assigned, e.g., SGPWA	None
<b>2</b>	<b>4080.2</b>	<b>Dovetails with GC 53232</b>	BCVWD existing policy encourages training	“shall” changed to “may”	Will depend on director attendance

Row	Policy Section	State / Federal Law requirement	BCVWD current practice	Policy Section and Language to Consider	Fiscal Impact of Section
3	4080.3	Dovetails with GC 53232	Presidential appointments are typically made at the annual organization meeting each December, but may be made at any time	The added language provides crossover to the new policy language in 4065.4	None
4	4080.4	None	Memberships are maintained as benefits the agency and/or as directed by the Board	Clarifies that the Board has the option to join other organizations as it deems appropriate	Dependent on determination of qualifying organizations and desired membership costs
5	4080.5	GC 5232.1(b)	Board members have generally taken the role of representative when attending outside functions	The added language clarifies that a Board member is always representing the District when serving on an association committee or other position	None

**Fiscal Impact:** None.

**Attachments**

4B 4080 Redline

4C 4080 Side-by-side version

Staff Report prepared by Lynda Kerney, Executive Assistant

# 4080 Attachment 4B

## Part II, Section 16 | Policy 4080

### Redline

**POLICY TITLE** MEMBERSHIP IN ASSOCIATIONS

**16. POLICY NUMBER** 4080

**4080.1** **Policy.** The ~~Board of Directors District~~ shall ordinarily hold membership in ~~and attend meetings of in~~ such national, state, and local associations as may exist which have applicability to the functions of the District, and ~~which promote the interests of public water utilities or special districts.~~

**4080.2** ~~The Board of Directors may~~ ~~shall attend meetings and~~ look upon such memberships as an opportunity for in-service training.

**4080.3** ~~The President-elect may appoint a representative and alternate, and/or a voting delegate during the annual Board reorganization meeting in December, or the first regular or special meeting in January each year, or as necessary.~~

**4080.4** ~~The Board may approve memberships in other organizations, such as the Chamber of Commerce, as it deems appropriate~~

**4080.5** ~~Board members who vote or hold an appointed position in these associations are representing the District when attending those meetings and functions.~~

~~A.~~ **A. When Board members are attending association meetings on their own accord, and are not requested or appointed to attend by the President, Board members are not authorized to officially speak on behalf of the District at those meetings.**

## Current Part II Section 16

### Part II, Section 16 | Policy 4080

#### Redline

POLICY TITLE MEMBERSHIP IN ASSOCIATIONS

~~16-~~ POLICY NUMBER 4080

## 16. MEMBERSHIP IN ASSOCIATIONS

- A. **Policy.** The Board of Directors shall ordinarily hold membership in and attend meetings of such national, state, and local associations as may exist which have applicability to the functions of the District, and shall look upon such memberships as an opportunity for in-service training.

4080.1 Policy. The ~~Board of Directors District~~ shall ordinarily hold membership in ~~and attend meetings of in~~ such national, state, and local associations as may exist which have applicability to the functions of the District, and which promote the interests of public water utilities or special districts.

4080.2 The Board of Directors may~~shall~~ attend meetings and look upon such memberships as an opportunity for in-service training.

4080.3 The President-elect may appoint a representative and alternate, and/or a voting delegate during the annual Board reorganization meeting in December, or the first regular or special meeting in January each year, or as necessary.

4080.4 The Board may approve memberships in other organizations, such as the Chamber of Commerce, as it deems appropriate

4080.5 Board members who vote or hold an appointed position in these associations are representing the District when attending those meetings and functions.

~~A:~~ A. When Board members are attending association meetings on their own accord, and are not requested or appointed to attend by the President, Board members are not authorized to officially speak on behalf of the District at those meetings.



**Beaumont-Cherry Valley Water District  
Regular Board Meeting  
June 11, 2025**

**Item 4  
Attachment 5a**

**STAFF REPORT**

**TO:** Board of Directors

**FROM:** Ren Berioso, Human Resources Manager

**SUBJECT: Policies and Procedures Manual Updates / Revisions establishing Information Technology Policy 7007 Remote Access**

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**Executive Summary**

At the May 20, 2025 Personnel Committee meeting, Human Resources (HR) staff presented the proposed new IT Policy 7007 Remote Access (policy) to establish clear guidelines for secure remote access to District systems and data, ensuring compliance with the National Institute of Standards and Technology (NIST) principles and California Public Records Act (CPRA). This policy mandates that only authorized District-issued devices are used for remote access, with strict security controls to protect the confidentiality, integrity, and availability of District information. Following a review, the Personnel Committee approved the proposed policy for further discussion at the next Regular Board meeting.

**Background**

At the November 19, 2024 meeting, the Director of IT requested the Personnel Committee to review the Employee IT Policy Handbook to ensure alignment with the District's strategic goals, legal requirements, and regulatory standards. In partnership with IT, Human Resources (HR) staff facilitated the review and presented the proposed policy draft to Legal Counsel to ensure compliance with applicable labor laws. The handbook and the IT and Cybersecurity Policy Manual, both updated annually, outline technology policies, security measures, and employee expectations aligned with the NIST framework and industry best practices. These efforts have strengthened BCVWD's cybersecurity framework and contributed to the District receiving the MISAC award for excellence in IT governance for the past two years.

As part of the ongoing review process of all District policies, HR staff, in partnership with IT Department presented the proposed policy draft to Legal Counsel to ensure compliance with applicable Federal, State and local labor laws.

**Discussion**

The Remote Access policy is significant because it ensures secure and compliant remote access to the District's systems, protecting sensitive information while maintaining transparency and accountability.

Table A, Summary of Policy Sections, outlines the proposed Remote Access Policy that was drafted by HR and IT Departments.



Table A – Summary of Policy Sections

TABLE A	Policy Section	State / Federal Law requirement	BCVWD current practice	Added/Revised Sections	Fiscal Impact of Section
1	No Section	NIST and CPRA	BCVWD currently ensures responsible, ethical, and secure use of IT resources in compliance with NIST principles and the California Public Records Act (CPRA)	<b>Proposed Section 7007.1</b> Introduction	No fiscal impact.
2	No Section	NIST	BCVWD currently requires secure remote access to its systems using only authorized, District-issued devices, ensuring data protection through strict security controls.	<b>Proposed Section 7007.2</b> Purpose	No fiscal impact.
3	No Section	NIST	This policy applies to all employees, contractors, and third parties who use or manage cloud services that store, process, or transmit District data.	<b>Proposed Section 7007.3</b> Scope	No fiscal impact.
4	No Section	NIST	BCVWD currently ensures remote access is strictly controlled, requiring IT approval, District-issued MDM-managed devices, unique user credentials, and access limited by the principle of least privilege.	<b>Proposed Section 7007.4.1.a to d</b> Policy Details	No fiscal impact.



TABLE 1	Policy Section	State / Federal Law requirement	BCVWD current practice	Added/Revised Sections	Fiscal Impact of Section
5	No Section	NIST	BCVWD currently prohibits the use of personal devices for remote access, allowing only District-issued or IT-approved devices, with strict separation of personal and professional use.	<b>Proposed Section 7007.4.2.a to c</b> Prohibited Use of Personal Devices	No fiscal impact.
6	No Section	NIST	BCVWD currently requires all remote access devices to be enrolled in MDM, use multi-factor authentication, auto-lock after 10 minutes, and maintain IT-managed security protections.	<b>Proposed Section 7007.4.3.a to d</b> Device Configuration and Security	No fiscal impact.
7	No Section	NIST	BCVWD currently mandates that remote work is conducted only through approved platforms, with no local data storage unless encrypted and authorized, and requires disconnection when not in use.	<b>Proposed Section 7007.4.4.a to d</b> Data Handling and Storage	No fiscal impact.
8	No Section	NIST	BCVWD currently monitors and logs all remote access sessions, regularly reviews logs for anomalies, and immediately suspends access for any security violations.	<b>Proposed Section 7007.4.5.a to c</b> Monitoring and Logging	No fiscal impact.



TABLE 1	Policy Section	State / Federal Law requirement	BCVWD current practice	Added/Revised Sections	Fiscal Impact of Section
9	No Section	NIST	BCVWD currently requires immediate reporting of lost devices or security incidents, with IT responding according to the District's Incident Response Policy.	<b>Proposed Section 7007.4.6.a to c</b> Incident Reporting	No fiscal impact.
10	No Section	NIST	BCVWD currently reviews and updates the Remote Access Policy annually to ensure it remains effective, compliant with regulations, and aligned with NIST standards.	<b>Proposed Section 7007.5</b> Review and Revision Policy	No fiscal impact.

### **Fiscal Impact**

There is no fiscal impact in the establishment of this policy.

### **Attachments**

1. Proposed new Policy 7007: Remote Access
2. NIST: Understanding the Cybersecurity Framework

Staff Report prepared by Ren Berioso, Human Resources Manager

# 7007 Attachment 5B

**POLICY TITLE: REMOTE ACCESS**  
**POLICY NUMBER: 7007**

**7007.1 Introduction.** Beaumont-Cherry Valley Water District (BCVWD) relies on Information Technology (IT) resources as essential tools for conducting business efficiently and securely. This policy ensures these resources are used responsibly, ethically, and in alignment with the National Institute of Standards and Technology (NIST) principles, which provide a framework for cybersecurity and data protection. As a California Special District, BCVWD adheres to state regulations, including compliance with the California Public Records Act (CPRA) to ensure transparency and accountability in public records management.

**7007.2 Purpose.** The purpose of this policy is to define the requirements and responsibilities for securely accessing BCVWD systems and data from remote locations. The policy ensures that only authorized, District-issued devices are used, and that remote access is managed with strict security controls to protect the confidentiality, integrity, and availability of District information.

**7007.3 Scope.** This policy applies to all BCVWD employees, contractors, and authorized third parties who access District systems, data, or services remotely. It governs the use of District-issued laptops, tablets, and mobile devices and prohibits the use of personal devices for remote access.

## **7007.4 Policy Details**

### **7007.4.1 Authorization and Access Control**

- a. Remote access must be explicitly approved by the Information Technology Department and will be granted only to users with a demonstrated business need
- b. Access will be provisioned using District-issued and MDM-managed devices only.
- c. BCVWD-issued device Remote access credentials must not be shared and must be unique to each user.
- d. Access will be limited based on the principle of least privilege.

### **7007.4.2 Prohibited Use of Personal Devices**

- a. Personal devices, including personal computers, tablets, smartphones, printers, USB drives, and external storage, are strictly prohibited for use in accessing District systems.
- b. Only devices issued or explicitly approved by the Information Technology Department may be used for any form of remote connectivity.
- c. No blending of personal and professional use is permitted on District devices. This includes accessing personal email, browsing non-work-related websites, or installing unapproved applications.

### **7007.4.3 Device Configuration and Security**

- a. All remote access devices must be enrolled in BCVWD's Mobile Device Management (MDM) program.
- b. Devices must use strong authentication methods, including multi-factor authentication (MFA).
- c. Devices must be configured to auto-lock after a period of inactivity (maximum 10 minutes).
- d. Endpoint protection (antivirus, firewall, and system updates) must be maintained by the IT Department.

### **7007.4.4 Data Handling and Storage**

- a. No District data shall be stored locally on devices unless explicitly authorized and encrypted.
- b. All remote work must be conducted through District-approved platforms or systems.
- c. Cloud services and document sharing tools must be approved by IT and covered under the Cloud Computing Policy.

- d. Remote users must disconnect from District systems when not in use.

#### **7007.4.5 Monitoring and Logging**

- a. All remote access sessions are subject to monitoring and logging by the Information Technology Department.
- b. Logs will be reviewed regularly for unauthorized activity or anomalies.
- c. Any attempt to circumvent security controls will result in immediate suspension of access.

#### **7007.4.6 Incident Reporting**

- a. Users must immediately report lost or stolen District-issued devices to the Information Technology Department.
- b. Any security incidents, including suspected unauthorized access, must be reported without delay.
- c. The IT Department will respond in accordance with the District's Incident Response Policy.

**7007.5 Review and Revision Policy.** The Information Technology Department will review the "Remote Access Policy" annually to ensure it remains current and effective in addressing the needs of the organization and any changes in regulatory or technological requirements. During the review process, the policy will be evaluated for its effectiveness, compliance with relevant regulations, alignment with the National Institute of Standards and Technology (NIST), and adherence to applicable local and state laws governing IT resource usage. Necessary updates or revisions will be made to ensure the policy continues to meet the District's requirements and supports its mission.

## Understanding

# THE NIST CYBERSECURITY FRAMEWORK

## You may have heard about the NIST Cybersecurity Framework, but what exactly is it?

And does it apply to you?

NIST is the National Institute of Standards and Technology at the U.S. Department of Commerce. The NIST Cybersecurity Framework helps

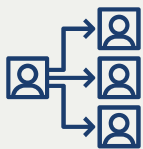
businesses of all sizes better understand, manage, and reduce their cybersecurity risk and protect their networks and data. The Framework is voluntary. It gives your business an outline of best practices to help you decide where to focus your time and money for cybersecurity protection.

You can put the NIST Cybersecurity Framework to work in your business in these five areas: Identify, Protect, Detect, Respond, and Recover.

## 1. IDENTIFY

Make a list of all equipment, software, and data you use, including laptops, smartphones, tablets, and point-of-sale devices.

Create and share a company cybersecurity policy that covers:



Roles and responsibilities for employees, vendors, and anyone else with access to sensitive data.



Steps to take to protect against an attack and limit the damage if one occurs.

## 2. PROTECT

- Control who logs on to your network and uses your computers and other devices.
- Use security software to protect data.
- Encrypt sensitive data, at rest and in transit.
- Conduct regular backups of data.
- Update security software regularly, automating those updates if possible.
- Have formal policies for safely disposing of electronic files and old devices.
- Train everyone who uses your computers, devices, and network about cybersecurity. You can help employees understand their personal risk in addition to their crucial role in the workplace.

LEARN MORE AT:  
[FTC.gov/SmallBusiness](https://FTC.gov/SmallBusiness)



FEDERAL TRADE  
COMMISSION

NIST  
National Institute of  
Standards and Technology  
U.S. Department of Commerce



Homeland  
Security

### 3. DETECT



Monitor your computers for unauthorized personnel access, devices (like USB drives), and software.



Check your network for unauthorized users or connections.



Investigate any unusual activities on your network or by your staff.

### 4. RESPOND

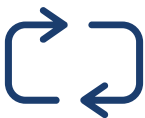
#### Have a plan for:

- Notifying customers, employees, and others whose data may be at risk.
- Keeping business operations up and running.
- Reporting the attack to law enforcement and other authorities.
- Investigating and containing an attack.
- Updating your cybersecurity policy and plan with lessons learned.
- Preparing for inadvertent events (like weather emergencies) that may put data at risk.

#### Test your plan regularly.

### 5. RECOVER

#### After an attack:



Repair and restore the equipment and parts of your network that were affected.



Keep employees and customers informed of your response and recovery activities.

For more information on the NIST Cybersecurity Framework and resources for small businesses, go to [NIST.gov/CyberFramework](https://NIST.gov/CyberFramework) and [NIST.gov/Programs-Projects/Small-Business-Corner-SBC](https://NIST.gov/Programs-Projects/Small-Business-Corner-SBC).

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# Chapter 2

## The Basics

The PRA “embodies a strong policy in favor of disclosure of public records.”<sup>48</sup> As with any interpretation or construction of legislation, the courts will “first look at the words themselves, giving them their usual and ordinary meaning.”<sup>49</sup> Definitions found in the PRA establish the statute’s structure and scope, and guide local agencies, the public, and the courts in achieving the legislative goal of disclosing local agency records while preserving equally legitimate concerns of privacy and government effectiveness.<sup>50</sup> It is these definitions that form the “basics” of the PRA.

### What are Public Records?

The PRA defines “public records” as “any writing containing information relating to the conduct of the public’s business prepared, owned, used, or retained by any state or local agency regardless of physical form or characteristics.”<sup>51</sup> The term “public records” encompasses more than simply those documents that public officials are required by law to keep as official records. Courts have held that a public record is one that is “necessary or convenient to the discharge of [an] official duty[,]” such as a status memorandum provided to the city manager on a pending project.<sup>52</sup>

### Writings

A writing is defined as “any handwriting, typewriting, printing, photostating, photographing, photocopying, transmitting by electronic mail or facsimile, and every other means of recording upon any tangible thing any form of communication or representation, including letters, words, pictures, sounds, or symbols, or combinations thereof, and any record thereby created, regardless of the manner in which the record has been stored.”<sup>53</sup>

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48 *Lorig v. Medical Board of Cal.* (2000) 78 Cal.App.4th 462, 467; see “Fundamental Right of Access to Government Information,” p.6.

49 *People v. Lawrence* (2000) 24 Cal.4th 219, 230.

50 See “Exemptions from Disclosure — Protecting the Public’s Fundamental Rights of Privacy and Need for Efficient and Effective Government,” p.6.

51 Gov. Code, § 7920.530, subd. (a) (formerly Gov. Code, § 6252, subd. (e)).

52 *Braun v. City of Taft* (1984) 154 Cal.App.3d 332, 340; *San Gabriel Tribune v. Superior Court* (1983) 143 Cal.App.3d 762, 774.

53 Gov. Code, § 7920.545 (formerly Gov. Code, § 6252, subd. (g)).

The statute unambiguously states that “[p]ublic records” include “any writing containing information relating to the conduct of the public’s business prepared, owned, used or retained by any state or local agency regardless of physical form or characteristics.”<sup>54</sup> The California Supreme Court relied on this definition to state that a public record has four aspects: “it is (1) a writing, (2) with content related to the conduct of the people’s business, which is (3) prepared by, or (4) owned, used, or retained by any state or local agency.”<sup>55</sup> Thus, unless the writing is related “to the conduct of the public’s business” and is “prepared, owned, used or retained by” a local agency, it is not a public record subject to disclosure under the PRA.<sup>56</sup>

### Information Relating to the Conduct of Public Business

Public records include “any writing containing information relating to the conduct of the public’s business.”<sup>57</sup> However, “[c]ommunications that are primarily personal containing no more than incidental mentions of agency business generally will not constitute public records.”<sup>58</sup> Therefore, courts have observed that although a writing is in the possession of the local agency, it is not automatically a public record if it does not also relate to the conduct of the public’s business.<sup>59</sup> For example, records containing primarily personal information, such as an employee’s personal address list or grocery list, are considered outside the scope of the PRA.

### Prepared, Owned, Used, or Retained

Writings containing information “related to the conduct of the public’s business” must also be “prepared, owned, used or retained by any state or local agency” to be public records subject to the PRA.<sup>60</sup> What is meant by “prepared, owned, used or retained” has been the subject of several court decisions.

Writings need not always be in the physical custody of, or accessible to, a local agency to be considered public records subject to the PRA. The obligation to search for, collect, and disclose the material requested can apply to records in the possession of a local agency’s consultants, which are deemed “owned” by the public agency and in its “constructive possession” when the terms of an agreement between the city and the consultant provide for such ownership.<sup>61</sup> Thus, where a local agency has a contractual right to control the subconsultants or their files, the records may be considered to be within their “constructive possession.”<sup>62</sup> However, a mere contractual right to access documents held by a contractor is not sufficient to establish constructive possession when the agency does not have the authority to manage or control the documents.<sup>63</sup>

54 Gov. Code, § 7920.530, subd. (a) (formerly Gov. Code, § 6252(e)); *Regents of the University of California v. Superior Court* (2013) 222 Cal.App.4th 383, 399; *Braun v. City of Taft*, *supra*, 154 Cal.App.3d at p. 340; *San Gabriel Tribune v. Superior Court*, *supra*, 143 Cal.App.3d at p. 774.

55 *City of San Jose v. Superior Court* (2017) 2 Cal.5th 608, 617.

56 *Regents of the University of California v. Superior Court*, *supra*, 222 Cal.App.4th at p. 399.

57 Gov. Code, § 7920.530, subd. (a) (formerly Gov. Code, § 6252, subd. (e)).

58 *City of San Jose v. Superior Court*, *supra*, 2 Cal.5th at p. 618-619.

59 Gov. Code, § 7920.530, subd. (a) (formerly Gov. Code, § 6252, subd. (e)); *Regents of the University of California v. Superior Court*, *supra*, 222 Cal.App.4th at pp. 403–405; *Braun v. City of Taft*, *supra*, 154 Cal.App.3d at p. 340; *San Gabriel Tribune v. Superior Court*, *supra*, 143 Cal.App.3d at p. 774.

60 Gov. Code, § 7920.530, subd. (a) (formerly Gov. Code, § 6252, subd. (e)).

61 *Consolidated Irrigation District v. Superior Court* (2013) 205 Cal.App.4th 697, 710; *City of San Jose v. Superior Court*, *supra*, 2 Cal.5th at p. 623.

62 *Community Youth Athletic Center v. City of National City* (2013) 220 Cal.App.4th 1385, 1428; *City of San Jose v. Superior Court*, *supra*, 2 Cal.5th at p. 623.

63 See *Anderson-Barker v. Superior Court* (2019) 31 Cal.App.5th 528, 541 (“[M]ere access to privately held information is not sufficient to establish possession or control of that information.”)

The PRA has also been held to apply to records possessed by *private individuals* who perform official functions for a public agency, but only to the extent that the documents are held by the individual for public functions or historically have been provided to the agency.<sup>64</sup>

Likewise, documents that otherwise meet the definition of public records (including emails and text messages) are considered “retained” by the local agency even when they are actually “retained” on an employee or official’s personal device or account.<sup>65</sup>

The California Supreme Court has provided some guidance on how a local agency can discover and manage public records located on their employees’ non-governmental devices or accounts. The Court did not endorse or mandate any particular search method, and reaffirmed that the PRA does not prescribe any specific method for searching and that the scope of a local agency’s search for public records need only be “calculated to locate responsive documents.”<sup>66</sup> When a local agency receives a request for records that may be held in an employee’s personal account, the local agency’s first step should be to communicate the request not only to the custodian of records but also to any employee or official who may have such information in personal devices or accounts. The Court states that a local agency may then “reasonably rely” on the employees to search their own personal files, accounts, and devices for responsive materials.<sup>67</sup>

The Court’s guidance, which includes a caveat that they “do not hold that any particular search method is required or necessarily adequate[,]” includes examples of policies and practices in other state and federal courts and agencies, including:<sup>68</sup>

- Reliance on employees to conduct their own searches and record segregation, so long as the employees have been properly trained on what are public records;
- Where an employee asserts to the local agency that he or she does not have any responsive records on his or her personal device(s) or account(s), he or she may be required by a court (as part of a later court action concerning a records request) to submit an affidavit providing the factual basis for determining whether the record is a public or personal record (e.g., personal notes of meetings and telephone calls protected by deliberative process privilege, versus meeting agendas circulated throughout the entire department.)<sup>69</sup>
- Adoption of policies that will reduce the likelihood of public records being held in an employee’s private account, including a requirement that employees only use government accounts, or that they copy or forward all email or text messages to the local agency’s official recordkeeping system.<sup>70</sup>

Documents that a local agency previously possessed but does not actually or constructively possess at the time of the request may not be public records subject to disclosure.<sup>71</sup>

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64 *Board of Pilot Comm’rs v. Superior Court* (2013) 218 CA4th 577, 593. But see *Regents of Univ. of Cal. v. Superior Court* (2013) 222 Cal.App.4th 383, 399 (document not prepared, owned, used, or retained by public agency is not public record even though it may contain information relating to conduct of public’s business).

65 *City of San Jose v. Superior Court*, *supra*, 2 Cal.5th at p. 629; *Community Youth Athletic Center v. City of National City*, *supra*, 220 Cal.App.4th at p. 1428.

66 *City of San Jose v. Superior Court*, *supra*, 2 Cal.5th at p. 627.

67 *Id.* at p. 628.

68 *Id.* at pp. 627-629.

69 See *Grand Cent. Partnership, Inc. v. Cuomo* (2d. Cir. 1999) 166 F.3d 473, 481 for expanded discussion on the use of affidavit in FOIA litigation.

70 See 44 U.S.C. § 2911(a).

71 See *Am. Small Bus. League v. United States SBA* (2010) 623 F.3d 1052, (analyzed under FOIA).

### Regardless of Physical Form or Characteristics

A public record is subject to disclosure under the PRA “regardless of its physical form or characteristics.”<sup>72</sup> The PRA is not limited by the traditional notion of “writing.” As originally defined in 1968, the legislature did not specifically recognize advancing technology as we consider it today. Amendments beginning in 1970 have added references to “photographs,” “magnetic or punch cards,” “discs,” and “drums,”<sup>73</sup> with the current definition of “writing” adopted by the legislature in 2002.<sup>74</sup> Records subject to the PRA include records in any media, including electronic media, in which government agencies may possess records. This is underscored by the definition of “writings” treated as public records under the PRA, which includes “transmitting by electronic mail or facsimile, and every other means of recording upon any tangible thing any form of communication or representation, including letters, words, pictures, sounds or symbols or combinations thereof, and any record thereby created, regardless of the manner in which the record has been stored.”<sup>75</sup> The legislative intent to incorporate future changes in the character of writings has long been recognized by the courts, which have held that the “definition [of writing] is intended to cover every conceivable kind of record that is involved in the governmental process and will pertain to any new form of record-keeping instrument as it is developed.”<sup>76</sup>

### Metadata

Electronic records may include “metadata,” or data about data contained in a record that is not visible in the text. For example, metadata may describe how, when, or by whom particular data was collected, and contain information about document authors, other documents, or commentary or notes. No provision of the PRA expressly addresses metadata, and there are no reported court opinions in California considering whether or the extent to which metadata is subject to disclosure. Evolving law in other jurisdictions has held that local agency metadata is a public record subject to disclosure unless an exemption applies.<sup>77</sup> There are no reported California court opinions providing guidance on whether agencies have a duty to disclose metadata when an electronic record contains exempt information that cannot be reasonably segregated without compromising the record’s integrity.

#### ► PRACTICE TIP:

Agencies that receive requests for metadata or requests for records that include metadata should treat the requests the same way they treat all other requests for electronic information and disclose non-exempt metadata.

### Agency-Developed Software

The PRA permits government agencies to develop and commercialize computer software and benefit from copyright protections so that such software is not a “public record” under the PRA. This includes computer mapping systems, computer programs, and computer graphics systems.<sup>78</sup> As a result, public agencies are not required to provide copies

72 Gov. Code, § 7920.530, subd. (a) (formerly Gov. Code, § 6252, subd. (e)).

73 Stats. 1970, c. 575, p. 1151, § 2.

74 Gov. Code, § 7920.545 (formerly Gov. Code, § 6252, subd. (g)); Stats. 2002, c. 1073.

75 Gov. Code, § 7920.545 (formerly Gov. Code, § 6252, subd. (g)).

76 *Braun v. City of Taft* (1984) 154 Cal.App.3d 332, 340, citing “Assembly Committee on Statewide Information Policy California Public Records Act of 1968. 1 Appendix to Journal of Assembly 7, Reg. Sess. (1970).”

77 *Lake v. City of Phoenix* (2009) 218 P.3d 1004, 1008; *O’Neill v. City of Shoreline* (2010) 240 P.3d 1149, 1154; *Irwin v. Onondaga County* (2010) 895 N.Y.S.2d 262, 268.

78 Gov. Code, § 7922.585, subds. (a), (b) (formerly Gov. Code, § 6254.9, subds. (a), (b)).

of agency-developed software pursuant to the PRA. The PRA authorizes state and local agencies to sell, lease, or license agency-developed software for commercial or noncommercial use.<sup>79</sup> The exception for agency-developed software does not affect the public record status of information merely because it is stored electronically.<sup>80</sup>

### Computer Mapping (GIS) Systems

While computer mapping systems developed by local agencies are not public records subject to disclosure, such systems generally include geographic information system (GIS) data. Many local agencies use GIS programs and databases for a broad range of purposes, including the creation and editing of maps depicting property and facilities of importance to the agency and the public. As with metadata, the PRA does not expressly address GIS information disclosure. However, the California Supreme Court has held that while GIS software is exempt under the PRA, the data in a GIS file format is a public record, and data in a GIS database must be produced.<sup>81</sup>

### Specifically Identified Records

The PRA also expressly makes particular types of records subject to the PRA, subject to disclosure, or both. For example, the PRA provides that the following are public records:

- Contracts of state and local agencies that require a private entity to review, audit, or report on any aspect of the agency, to the extent the contract is otherwise subject to disclosure under the PRA;<sup>82</sup>
- Specified pollution information that state or local agencies require applicants to submit, pollution monitoring data from stationary sources, and records of notices and orders to building owners of housing or building law violations;<sup>83</sup>
- Employment contracts between state and local agencies and any public official or employee;<sup>84</sup> and
- Itemized statements of the total expenditures and disbursements of judicial agencies provided for under the State Constitution.<sup>85</sup>

### What Agencies are Covered?

The PRA applies to state and local agencies. A state agency is defined as “every state office, officer, department, division, bureau, board and commission or other state body or agency.”<sup>86</sup> A local agency includes a county, city (whether general law or chartered), city and county, school district, municipal corporation, special district, community college district, or political subdivision.<sup>87</sup> This encompasses any committees, boards, commissions, or departments

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79 Gov. Code, § 7922.585, subd. (b) (formerly Gov. Code, § 6254.9, subd. (a)).

80 Gov. Code, § 7922.585, subd. (d) (formerly Gov. Code, § 6254.9, subd. (d)).

81 *Sierra Club v. Superior Court* (2013) 57 Cal.4th 157, 170. See also *County of Santa Clara v. Superior Court* (2009) 170 Cal.App.4th 1301.

82 Gov. Code, § 7928.700 (formerly Gov. Code, § 6253.31).

83 Gov. Code, § 7924.510 (formerly Gov. Code, § 6254.7). But see *Masonite Corp. v. County of Mendocino Air Quality Management District* (1996) 42 Cal.App.4th 436, 450–453 (regarding trade secret information that may be exempt from disclosure).

84 Gov. Code, § 7928.400 (formerly Gov. Code, § 6254.8). But see *Versaci v. Superior Court* (2005) 127 Cal.App.4th 805, 817 (holding that reference in a public employee’s contract to future personal performance goals, to be set and thereafter reviewed as a part of, and in conjunction with, a public employee’s performance evaluation does not incorporate such documents into the employee’s performance for the purposes of the Act).

85 Gov. Code, § 7928.720 (formerly Gov. Code, § 6261).

86 Gov. Code, § 7920.540, subd. (a) (formerly Gov. Code § 6252, subd. (f)). Excluded from the definition of state agency are those agencies provided for in article IV (except section 20(k)) and article VI of the Cal. Constitution.

87 Gov. Code, § 7920.510 (formerly Gov. Code, § 6252, subd. (a)).

of those entities as well. A local agency also includes “another local public agency.”<sup>88</sup> Finally, a local agency includes a private entity, including a nonprofit entity, where that entity: (1) was created by the elected legislative body of a local agency to exercise authority that may be lawfully delegated to a private entity; (2) receives funds from a local agency, and whose governing board includes a member of the local agency’s legislative body who is appointed by that legislative body and who is a full voting member of the private entity’s governing board; or (3) is the lessee of a hospital, as described in subdivision (d) of Government Code section 54952.<sup>89</sup>

The PRA does not apply to the state Legislature or the judicial branch.<sup>90</sup> The Legislative Open Records Act covers the Legislature.<sup>91</sup> Most court records are disclosable as the courts have historically recognized the public’s right of access to public records maintained by the courts under the common law and the First Amendment of the United States Constitution.<sup>92</sup>

## Who Can Request Records?

All “persons” have the right to inspect and copy non-exempt public records. A “person” need not be a resident of California or a citizen of the United States to make use of the PRA.<sup>93</sup> “Persons” include corporations, partnerships, limited liability companies, firms, or associations.<sup>94</sup> Often, requesters include persons who have filed claims or lawsuits against the government, who are investigating the possibility of doing so, or who just want to know what their government officials are up to. With certain exceptions, neither the media nor a person who is the subject of a public record has any greater right of access to public records than any other person.<sup>95</sup>

Local agencies and their officials are entitled to access public records on the same basis as any other person.<sup>96</sup> Further, local agency officials might be authorized to access public records of their own agency that are otherwise exempt if such access is permitted by law as part of their official duties.<sup>97</sup> Under such circumstances, however, the local agency shall not discriminate between or among local agency officials as to which writing or portion thereof is to be made available or when it is made available.<sup>98</sup>

88 *The Cmty. Action Agency of Butte Cty. v. Superior Court* (2022) 79 Cal. App. 5th 221, 237 (adopting a four-factor test to determine whether a nonprofit entity is “another local public agency” under the PRA; the factors are: (1) whether the entity performs a government function, (2) the extent to which the government funds the entity’s activities, (3) the extent of government involvement in the entity’s activities, and (4) whether the entity was created by the government).

89 Gov. Code, § 7920.510 (formerly Gov. Code, § 6252, subd. (a)) (“[L]ocal agency includes... [a]n entity that is a legislative body of a local agency pursuant to subdivision (c) or (d) of Section 54952 [of the Brown Act].”). See e.g., 85 Ops. Cal. Atty. Gen. 55 (2002) (PRA covered private nonprofit corporation formed for the purpose of providing programming for a cable television channel set aside for educational use by a cable operator pursuant to its franchise agreement with a city and subsequently designated by the city to provide the programming services).

90 Gov. Code, §§ 7920.510, 7920.510 (formerly Gov. Code, § 6252, subds. (a), (b)); *Michael J. Mack v. State Bar of Cal.* (2001) 92 Cal. App. 4th 957, 962–963.

91 Gov. Code, § 9070 *et. seq.*

92 *Overstock.com v. Goldman Sachs Group, Inc.* (2014) 231 Cal. App. 4th 471, 483–486; *Pantos v. City and County of San Francisco* (1984) 151 Cal. App. 3d 258, 263; *Champion v. Superior Court* (1988) 201 Cal. App. 3d 777, 288; *Craemer v. Superior Court* (1968) 265 Cal. App. 2d 216, 220.

93 *San Gabriel Tribune v. Superior Court* (1983) 143 Cal. App. 3d 762.

94 Gov. Code, § 7920.520 (formerly Gov. Code, § 6252, subd. (c)); *Connell v. Superior Court* (1997) 56 Cal. App. 4th 601.

95 Gov. Code, § 7921.305 (formerly Gov. Code, § 6252.5); *Los Angeles Unified School Dist. v. Superior Court* (2007) 151 Cal. App. 4th 759; *Dixon v. Superior Court* (2009) 170 Cal. App. 4th 1271, 1279.

96 Gov. Code, § 7921.305 (formerly Gov. Code, § 6252.5).

97 *Marylender v. Superior Court* (2002) 81 Cal. App. 4th 1119; *Los Angeles Police Dept. v. Superior Court* (1977) 65 Cal. App. 3d 661; *Dixon v. Superior Court* (2009) 170 Cal. App. 4th 1271. See “Information That Must Be Disclosed,” p. 40; “Requests for Journalistic or Scholarly Purposes,” p. 42.

98 Gov. Code, § 7921.310 (formerly Gov. Code, § 6252.7).



**Beaumont-Cherry Valley Water District  
Regular Board Meeting  
June 11, 2025**

**Item 4  
Attachment 6a**

**STAFF REPORT**

**TO:** Board of Directors

**FROM:** Ren Berioso, Human Resources Manager

**SUBJECT: Policies and Procedures Manual Updates / Revisions establishing Information Technology Policy 7008 Wireless Network Security**

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**Executive Summary**

At the May 20, 2025 Personnel Committee meeting, Human Resources (HR) staff presented the proposed new IT Policy 7008 Wireless Network Security (policy) to establish strict security controls for the use of wireless networks within District facilities, ensuring secure access through segmented networks, encrypted connections, and monitored usage. The policy applies to all users and devices accessing BCVWD wireless networks, including secure and guest networks, and mandates compliance with NIST standards and the CPRA for cybersecurity and data protection. Following a review, the Personnel Committee recommended the proposed policy for consideration at the next Regular Board meeting.

**Background**

At the November 19, 2024 meeting, the Director of IT requested the Personnel Committee to review the Employee IT Policy Handbook to ensure alignment with the District's strategic goals, legal requirements, and regulatory standards. In partnership with IT, HR staff facilitated the review and presented the proposed policy draft to Legal Counsel to ensure compliance with applicable laws. The handbook and the IT and Cybersecurity Policy Manual, both updated annually, outline technology policies, security measures, and employee expectations aligned with the NIST framework and industry best practices. These efforts have strengthened BCVWD's cybersecurity framework and contributed to the District receiving the MISAC award for excellence in IT governance for the past two years.

As part of the ongoing review process of all District policies, HR staff, in partnership with IT Department presented the proposed policy draft to Legal Counsel to ensure compliance with applicable Federal, State and local labor laws.

**Discussion**

The Wireless Network Security policy is important as it protects BCVWD's wireless networks from unauthorized access, data breaches, and security threats, ensuring secure and compliant connectivity for all users.

Table A, Summary of Policy Sections, outlines the proposed Wireless Network Security Policy that was drafted by HR and IT Departments.



Table A – Summary of Policy Sections

TABLE A	Policy Section	State / Federal Law requirement	BCVWD current practice	Added/Revised Sections	Fiscal Impact of Section
1	No Section	NIST and CPRA	BCVWD currently ensures responsible, ethical, and secure use of IT resources in compliance with NIST principles and the California Public Records Act (CPRA)	<b>Proposed Section 7008.1</b> Introduction	No fiscal impact.
2	No Section	NIST	BCVWD currently enforces strict security controls for secure and guest wireless networks, including cellular access, to prevent unauthorized access, data leakage, and policy violations.	<b>Proposed Section 7008.2</b> Purpose	No fiscal impact.
3	No Section	NIST	BCVWD currently requires all employees, contractors, vendors, and guests to follow secure access rules for wireless networks, including secure and guest Wi-Fi, mobile hotspots, and wireless devices.	<b>Proposed Section 7008.3</b> Scope	No fiscal impact.
4	No Section	NIST	BCVWD currently maintains two segregated wireless networks—a Secure Network for authorized District devices and a Guest Network for visitors—ensuring secure access with IT approval.	<b>Proposed Section 7008.4.1.a to d</b> Policy Details	No fiscal impact.



TABLE A	Policy Section	State / Federal Law requirement	BCVWD current practice	Added/Revised Sections	Fiscal Impact of Section
5	No Section	NIST	BCVWD currently enforces strict security standards for wireless networks, including industry-standard encryption, device isolation, complex passwords, regular security monitoring, and periodic vulnerability scans.	<b>Proposed Section 7008.4.2.a to h</b> Prohibited Use of Personal Devices	No fiscal impact.
6	No Section	NIST	BCVWD currently provides a Guest Wireless Network for limited internet access, restricts access to internal systems, and monitors guest activity for security compliance.	<b>Proposed Section 7008.4.3.a to c</b> Device Configuration and Security	No fiscal impact.
7	No Section	NIST	BCVWD currently prohibits unauthorized wireless devices, restricts personal device access to secure networks without IT approval, and enforces compliance with Acceptable Use, BYOD, and MDM policies.	<b>Proposed Section 7008.4.4.a to d</b> Data Handling and Storage	No fiscal impact.
8	No Section	NIST	BCVWD currently restricts cellular wireless access and tethering to authorized use only, enforces security standards, and monitors cellular use on District devices for compliance.	<b>Proposed Section 7008.4.5.a to d</b> Monitoring and Logging	No fiscal impact.



TABLE 1	Policy Section	State / Federal Law requirement	BCVWD current practice	Added/Revised Sections	Fiscal Impact of Section
9	No Section	NIST	BCVWD currently monitors all wireless and cellular activities for security compliance, disconnects non-compliant devices, and enforces disciplinary actions for violations.	<b>Proposed Section 7008.4.6.a to d</b> Incident Reporting	No fiscal impact.
10	No Section	NIST	BCVWD currently reviews and updates the Wireless Network Security Policy annually to ensure it remains effective, compliant with regulations, and aligned with NIST standards.	<b>Proposed Section 7008.5</b> Review and Revision Policy	No fiscal impact.

### **Fiscal Impact**

There is no fiscal impact in the establishment of this policy.

### **Attachments**

1. Proposed new Policy 7008: Wireless Network Security

Staff Report prepared by Ren Berioso, Human Resources Manager

# 7008 Attachment 6B

**POLICY TITLE: WIRELESS NETWORK SECURITY**  
**POLICY NUMBER: 7008**

**7008.1 Introduction.** Beaumont-Cherry Valley Water District (BCVWD) relies on Information Technology (IT) resources as essential tools for conducting business efficiently and securely. This policy ensures these resources are used responsibly, ethically, and in alignment with the National Institute of Standards and Technology (NIST) principles, which provide a framework for cybersecurity and data protection. As a California Special District, BCVWD adheres to state regulations, including compliance with the California Public Records Act (CPRA) to ensure transparency and accountability in public records management.

**7008.2 Purpose .** The purpose of this policy is to define standards and security controls for the use of wireless networks within BCVWD facilities. This includes management of secure internal wireless networks, guest wireless networks, and appropriate use of cellular wireless access, in order to prevent unauthorized access, data leakage, or policy violations.

**7008.3 Scope.** This policy applies to all BCVWD employees, contractors, vendors, and guests who access BCVWD wireless networks or connect wirelessly using cellular or mobile broadband services within District facilities. It covers secure and guest Wi-Fi, mobile hotspot usage, and wireless-capable devices.

## **7008.4 Policy Details**

### **7008.4.1 Wireless Network Segmentation and Access Control**

- a. BCVWD maintains two distinct wireless environments:
  - Secure Wireless Network (internal): Available only to BCVWD-issued and IT-approved devices
  - Guest Wireless Network: Provided for visitors and employee-owned personal devices requiring basic internet access.
- b. Each network operates on separate SSIDs and is logically segregated to prevent cross-network traffic or lateral movement.
- c. BCVWD-issued devices are strictly prohibited from connecting to the Guest Wireless Network.
- d. Access to the Secure Wireless Network must be explicitly approved and provisioned by the Information Technology Department.

### **7008.4.2 Security Standards and Configuration**

- a. All wireless networks must use industry-standard encryption (e.g., WPA3, or WPA2 with AES encryption) as defined by NIST.
- b. Wireless access points (WAPs) must be configured to block peer-to-peer communication and isolate client devices.
- c. Wireless networks must enforce complex passwords, automatic re-authentication after inactivity, and secure password rotation policies.
- d. Wireless networks must be monitored for rogue access points, unauthorized SSIDs, and abnormal traffic. Regular security scans will be conducted
- e. All wireless access logs will be retained and reviewed periodically to detect misuse or unauthorized activity.
- f. Wireless access points (WAPs) must be regularly updated with the latest firmware and patches. Periodic vulnerability scans will be performed to identify misconfigurations, outdated software, or security gaps.
- g. Devices connecting to the Secure Wireless Network must be registered and approved. MAC address filtering or network access control (NAC) systems may be used to limit access to authorized devices.
- h. Wireless sessions must be configured to disconnect or reauthenticate after a defined period of inactivity, in accordance with session timeout thresholds set by the Information Technology

Department

#### **7008.4.3 Guest Wireless Network Use**

- a. Guest Wireless Network access is provided for limited internet browsing and communication use only. No access to BCVWD internal systems or data is permitted.
- b. Guest access credentials may be restricted, time-limited, or revoked at the discretion of the IT Department.
- c. Activity on the Guest Network may be logged and monitored to detect abuse, malicious behavior, or policy violations.

#### **7008.4.4 Device and User Restrictions**

- a. No unauthorized personal routers, wireless repeaters, hotspots, or similar devices may be used within BCVWD facilities.
- b. Employees must not share Secure Wireless Network credentials or connect personal devices to secure SSIDs without written IT authorization.
- c. All devices connected to BCVWD wireless networks must comply with Acceptable Use, BYOD, and Mobile Device Management (MDM) policies.
- d. Use of VPNs or other tunneling technologies over wireless connections requires prior IT Department approval

#### **7008.4.5 Cellular Wireless Access and Tethering**

- a. Personal cellular hotspots, tethering, or mobile broadband connections may not be used to access BCVWD systems unless explicitly authorized by the Information Technology Department.
- b. BCVWD-issued devices must not connect to personal cellular networks unless approved for specific business continuity or emergency response scenarios.
- c. Any cellular access used for District purposes must comply with BCVWD's network security standards, including encryption, MFA, and MDM requirements.
- d. The IT Department may audit, monitor, or restrict cellular use on District-managed devices as needed to enforce security compliance.

#### **7008.4.6 Monitoring and Enforcement**

- a. The Information Technology Department reserves the right to monitor all wireless and cellular wireless activity for security purposes.
- b. Devices found to be non-compliant, infected, or misused may be immediately disconnected or blocked.
- c. In the event of wireless-related security incidents (e.g., rogue access points, signal jamming, impersonation attacks), the Information Technology Department will initiate a wireless incident response procedure in accordance with the District's Incident Response Policy.
- d. Violations of this policy may result in disciplinary action, including revocation of access, device confiscation, or further corrective measures in accordance with BCVWD personnel policy.

**7008.5 Review and Revision Policy.** The Information Technology Department will review the "Wireless Network Security Policy" annually to ensure it remains current and effective in addressing the needs of the organization and any changes in regulatory or technological requirements. During the review process, the policy will be evaluated for its effectiveness, compliance with relevant regulations, alignment with the National Institute of Standards and Technology (NIST), and adherence to applicable local and state laws governing IT resource usage. Necessary updates or revisions will be made to ensure the policy continues to meet the District's requirements and supports its mission.



**Beaumont-Cherry Valley Water District  
Regular Board Meeting  
June 11, 2025**

**Item 5**

**STAFF REPORT**

**TO:** Board of Directors

**FROM:** Dan Jagers, General Manager

**SUBJECT:** Resolution 2025-\_\_ to Nominate and Support a Candidate for the Position of Association of California Water Agencies Vice President

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**Staff Recommendation**

1. Consider and adopt either Resolution A or Resolution B, or
2. Direct staff as desired, or
3. Do nothing

Resolution A:

**Resolution 2025-\_\_ to Nominate and Support Andy Ramirez as a Candidate for the Position of Association of California Water Agencies Vice President, OR**

Resolution B:

**Resolution 2025-\_\_ in Support of the Nomination of Carol Lee Gonzales-Brady as a Candidate for the Position of Association of California Water Agencies Vice President**

**Executive Summary**

Nominations for the ACWA election of President and Vice President for the 2026-2027 term will take place during the summer of 2025. The Board may make a nomination for these offices, or may choose to offer support for another candidate. Nomination forms are due June 20.

At the May 14, 2025 meeting, the Board voted to nominate a candidate to stand for election, however it was determined that the nominee was ineligible for the office, as the nominee must be an elected or appointed member of the governing body. In lieu of this nominee, Director Andy Ramirez has indicated willingness to be nominated should the Board desire.

Subsequently, BCVWD has received a request from the Rancho California Water District to support their Director Carol Lee Gonzales-Brady for the office of Vice President. Information is herewith as Attachment 3.

**Background**

The mission of ACWA is to provide comprehensive leadership, advocacy, and resources for California public water agencies to ensure a high quality and reliable water supply in an environmentally sustainable and fiscally responsible manner. BCVWD has been a longtime member of ACWA.

Per the 2025 BCVWD Preapproved Events and Director Appointments list adopted December 11, 2024, BCVWD's designated voting representatives to ACWA are the Board President (primary) and Vice President (alternate). Staff has already filed the necessary documentation with ACWA to appoint President Slawson as official voting representative for the 2025 election.



## **Summary**

A candidate must provide a statement of qualifications or resume highlighting active involvement in ACWA task forces, regional boards, committees, or the like; an abbreviated statement for the ballot, and a headshot photo. The statement of qualifications must show strong, ongoing involvement in ACWA activities and confirm eligibility. The nominating committee will look for past service as an ACWA Board member qualifying the candidate for election to the office of President or Vice President.

A resolution of nomination and support is required to submit Director Ramirez as a candidate. The resolution confirms the District's commitment to support the candidate if elected, which includes covering all expenses incurred by this responsibility, including, but not limited to, travel, conferences, meetings, director per diem compensation, administrative support, and other related activities and costs. Alternatively, the Board may choose to support another candidate.

## **Fiscal Impact**

### **Pre-election**

Nomination of a BCVWD candidate will incur expenses for campaigning (if directed / authorized by the Board), staff time, and travel and event attendance. Staff's initial estimate: +/- \$4,500

### **Post-election**

If elected, additional significant expenses can be expected over the two-year term 2026-2027. The expenses incurred by this responsibility, include, but are not limited to, travel, conferences, meetings, director per diem compensation, administrative support, and other related costs. Staff's initial estimate:

	FY 2026	FY 2027*
ACWA Board / Exec / Region Meetings	\$ 3,000.00	\$ 3,200.00
ACWA Fall Conference	\$ 4,500.00	\$ 4,800.00
ACWA Spring Conference	\$ 4,500.00	\$ 4,800.00
Administrative support	\$ 2,000.00	\$ 2,000.00
Director per diem (22 each year estimated)	\$ 6,520.80	\$ 6,846.84 **
	<b>\$ 20,520.80</b>	<b>\$ 21,646.84</b>
Total 2 year term:		<b>\$ 42,167.64</b>

\*Estimates minor increases in conference fees and travel expenses

\*\*Assumes the allowable 5% annual increase in per diem

## **Attachments**

1. **Resolution A:** Resolution 2025-\_\_ to Nominate and Support **Andy Ramirez** as a Candidate for the Position of Association of California Water Agencies Vice President
2. **Resolution B:** Resolution 2025-\_\_ in Support of the Nomination of **Carol Lee Gonzales-Brady** as a Candidate for the Position of Association of California Water Agencies Vice President
3. Request for Support for Carol Lee Gonzales-Brady from RCWD
4. ACWA Call for Candidates

Staff Report prepared by Lynda Kerney, Executive Assistant

**RESOLUTION 2025-\_\_**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
BEAUMONT - CHERRY VALLEY WATER DISTRICT TO  
NOMINATE AND SUPPORT ANDY RAMIREZ AS A CANDIDATE  
FOR THE POSITION OF ACWA VICE PRESIDENT**

**WHEREAS**, the Association of California Water Agencies (ACWA) Election Committee has announced a call for nominations of candidates for the election of President and Vice President of the Association for the 2026-'27 term; and

**WHEREAS**, the Election Committee will present an open ballot with all qualifying candidates to the members for a vote by written ballot; and

**WHEREAS**, the individual who fills an officer position will need to have a working knowledge of water industry issues and concerns, possess strength of character and leadership capabilities, and be experienced in matters related to the performance of the duties of the office; and

**WHEREAS**, this person must be able to provide the dedication of time and energy to effectively serve in this capacity; and

**WHEREAS**, Andy Ramirez has served in a leadership role as a member of the Beaumont-Cherry Valley Water District since his election in 2016, has held the positions of Board President, Vice President, Secretary and Treasurer, and has served on the District's Personnel Committee, and chairs the ad hoc Communications Committee; and

**WHEREAS**, it is the opinion of the Board of Directors of the Beaumont-Cherry Valley Water District that Andy Ramirez possesses all of the qualities needed to fulfill the duties of the office of ACWA Vice President,

**NOW THEREFORE, BE IT RESOLVED** that the Board of Directors of the Beaumont-Cherry Valley Water District does hereby nominate and support Andy Ramirez as a candidate for the office of ACWA Vice President, pledging the District's support of his endeavors in fulfilling the duties of this office if elected.

**ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST:

*DRAFT UNTIL APPROVED*

*DRAFT UNTIL APPROVED*

\_\_\_\_\_  
Director Daniel Slawson, President of the  
Board of Directors of the  
Beaumont-Cherry Valley Water District

\_\_\_\_\_  
Director Andy Ramirez, Secretary to the  
Board of Directors of the  
Beaumont-Cherry Valley Water District

**RESOLUTION 2025-\_\_**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
BEAUMONT - CHERRY VALLEY WATER DISTRICT IN  
SUPPORT OF THE NOMINATION OF CAROL LEE GONZALES-  
BRADY AS A CANDIDATE FOR THE POSITION OF ACWA VICE  
PRESIDENT**

**WHEREAS**, the Association of California Water Agencies (ACWA) Election Committee has announced a call for nominations of candidates for the election of President and Vice President of the Association for the 2026-'27 term; and

**WHEREAS**, the Election Committee will present an open ballot with all qualifying candidates to the members for a vote by written ballot; and

**WHEREAS**, the individual who fills an officer position will need to have a working knowledge of water industry issues and concerns, possess strength of character and leadership capabilities, and be experienced in matters related to the performance of the duties of the office; and

**WHEREAS**, this person must be able to provide the dedication of time and energy to effectively serve in this capacity; and

**WHEREAS**, Carol Lee Gonzales-Brady has served in a leadership role as a member of the Rancho California Water District Board and has been very engaged in ACWA activities, serving on the Board since 2024; and

**WHEREAS**, it is the opinion of the Board of Directors of the Beaumont-Cherry Valley Water District that Carol Lee Gonzales-Brady possesses all of the qualities needed to fulfill the duties of the office of ACWA Vice President,

**NOW THEREFORE, BE IT RESOLVED** that the Board of Directors of the Beaumont-Cherry Valley Water District wholeheartedly supports Carol Lee Gonzales-Brady for nomination as a candidate for the office of ACWA Vice President.

**ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST:

*DRAFT UNTIL APPROVED*

*DRAFT UNTIL APPROVED*

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

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Director Andy Ramirez, Secretary to the  
Board of Directors of the  
Beaumont-Cherry Valley Water District

**TO:** ACWA Agency Presidents and General Managers  
(sent via email)

**CC:** ACWA Board of Directors

**FROM:** ACWA Election Committee

**DATE:** April 30, 2025

**SUBJECT:** Call for Candidates for ACWA President/Vice President for the 2026-'27 Term

---

ACWA recently distributed an Advisory announcing the Call for Candidates for President and Vice President for the 2026-'27 term. The Advisory also announced that each of ACWA's region nominating committees have issued a similar call for candidates interested in serving on the 10 region boards.

ACWA's Bylaws and Board policies (Article 9, Section 9.10, and Board Policy 2.3.3.1) establish the eligibility criteria candidates must meet to serve as President or Vice President. Candidates must meet the following eligibility criteria to qualify:

- At the time of their election, the President and Vice President will each be an elected or appointed member of the governing body or commission of a member agency of the Association.
- An official nominating resolution from the Association member agency on whose board the nominee serves will accompany all nominations for the position of President and Vice President. An authorized signatory of the member agency's Board of Directors will sign said resolution. A sample resolution is available [online](#).
- Each nomination will include a statement of qualifications or resume highlighting the candidate's qualifications for the position, such as active involvement in ACWA task forces, region boards, committees, or the like. Candidates must also submit an abbreviated statement (maximum of 300 words) that can be included with the official ballot. A headshot photo is recommended but not required.

## Election Process

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This year, the election process for President, Vice President, and region board members is now combined. Voting for both sets of candidates will be done electronically by each member agency's designated voter on a single ballot. Agencies can designate their voting representative by visiting

[www.acwa.com/elections](http://www.acwa.com/elections) and submitting the [Authorized Representative and Information Form](#) by the June 20 deadline.

- An 11-member Election Committee has been appointed to facilitate the election of the President and Vice President. The committee will confirm that candidates' eligibility criteria have been met and endorse preferred candidates for each position.
- The Election Committee will present an open ballot on July 21 that lists all qualified candidates, including the committee's preferred candidates. All candidates will also be listed on the ACWA website and invited to participate in a town hall style webinar in which members can ask the candidates questions.
- Members of ACWA will elect the President, Vice President, and their respective region board by voting electronically July 21 – September 19. **There will be no voting during the fall conference.**
- Ballots will be emailed by a third-party vendor called Simply Voting. This web-based online voting system provides quick and verified results while keeping individual votes confidential.
- Each member agency may cast one vote and must designate their one [voting representative](#) by June 20. If an agency does not designate a representative to vote by the deadline, the agency's General Manager will be the authorized voter by default.

## Important Dates

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- Deadline to receive Authorized Voting Representative Form: **Friday, June 20**
- Deadline to receive candidate nominations: **Friday, June 20**
- Tentative date for candidate interviews: **Friday, July 1**
- Election Begins: **Monday, July 21**
- Election Ends: **Friday, September 19**

In addition to being accepted via email to [donnap@acwa.com](mailto:donnap@acwa.com), nomination items may also be submitted via mail to the below address.

Bruce Rupp, Election Committee Chair  
c/o Donna Pangborn, ACWA  
980 9<sup>th</sup> Street, Suite 1000  
Sacramento, CA 95814

Please be aware that candidates may contact general managers and board presidents to solicit their respective member agency's support. A sample resolution of support is available [online](#).

We appreciate your interest and participation in this process to find the best qualified individuals to serve in representing ACWA's statewide membership. Should you have any questions regarding this process, please contact ACWA Senior Clerk of the Board Donna Pangborn at 916-669-2425 or [donnap@acwa.com](mailto:donnap@acwa.com).

## Attachment 3

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**From:** Wednesday, May 28, 2025 1:46 PM  
**To:** )  
**Subject:** Fw: \*EXTERNAL\*Request for Support: Resolution Endorsing Carol Lee Gonzales-Brady for ACWA Vice President

**Follow Up Flag:** Follow up  
**Flag Status:** Flagged

Sent via the Samsung Galaxy S21 5G, an AT&T 5G smartphone  
Get [Outlook for Android](#)

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**From:** Jason Martin  
**Sent:** Wednesday, May 28, 2025 1:22:39 PM  
**To:**  
**Subject:** \*EXTERNAL\*Request for Support: Resolution Endorsing Carol Lee Gonzales-Brady for ACWA Vice President

**CAUTION:** Exercise caution with external emails. Verify sender authenticity before interacting, clicking links, or opening attachments. Forward suspicious emails to BCVWD internal spam check for verification.

Good Afternoon Dan,

I am reaching out to respectfully request your agency's support for **Carol Lee Gonzales-Brady's candidacy for Vice President of the Association of California Water Agencies (ACWA)**. Carol Lee currently serves as Vice President of the Board of Directors at Rancho California Water District and brings with her a wealth of experience, leadership, and dedication to the water community.

With a distinguished history of service, Carol Lee is a proven leader in California's water sector. Her credentials include:

- Vice Chair of ACWA Region 9 and Region 9 Board Member since 2019
- Member of the ACWA Executive Committee and Board of Directors (2024–2025)
- Leadership on numerous ACWA committees and task forces, including Membership, Communications, and Water Policy (as Vice Chair)
- Director on the ACWA/JPIA Board (2022–2024)
- Board Member of the Southern California Water Coalition and Co-Chair of its Legislative Task Force
- Board Member of the Urban Water Institute

Carol Lee has broad experience spanning several areas, including procurement, contracts, strategic planning, and community advocacy, positioning her uniquely to help lead ACWA through its strategic

initiatives. Her collaborative approach and commitment to sustainability are qualities that will serve our statewide membership well in these dynamic times.

I kindly ask that your Board of Directors consider adopting a **resolution of support** for Carol Lee Gonzales-Brady's candidacy. A resolution from your agency would not only underscore her strong qualifications but also signal unified support from across ACWA's diverse member base.

For more information about Carol Lee and her vision, I encourage you to visit:

[RanchoWater.com/ACWAVP](http://RanchoWater.com/ACWAVP)

Thank you for considering this request. Please feel free to reach out if you have any questions or would like a sample resolution for Board consideration.

Regards,



**Jason Martin** | General Manager  
**RANCHO WATER** | *Working for Our Community*  
42135 Winchester Road, Temecula, CA 92590  
**Office: 951-296-6919 | Cell: 951-760-8121**  
[martinj@ranchowater.com](mailto:martinj@ranchowater.com) | [ranchowater.com](http://ranchowater.com)





**Beaumont-Cherry Valley Water District  
Regular Board Meeting  
June 11, 2025**

**Item 6**

**STAFF REPORT**

**TO:** Board of Directors

**FROM:** Dan Jagers, General Manager

**SUBJECT:** BCVWD's Draft 2025-2026 Annual Water Supply and Demand Assessment

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**Staff Recommendation**

No recommendation. This item is for discussion purposes only.

**Executive Summary**

District staff has prepared the preliminary Annual Water Supply and Demand Assessment (AWSDA), which is required by the State Water Resources Control Board (SWRCB) to be submitted no later than July 1, 2025 and has presented a draft for discussion with the Board. Following discussion of the draft AWSDA, District staff will prepare the final AWSDA and bring said report to the Board for final approval and adoption by resolution. Upon adoption by the Board, District staff will follow DWR requirements to submit the final AWSDA to DWR by July 1, 2025.

In the previous calendar year (2024), the District recharged approximately 14,000 acre-feet of water replenishing the Beaumont Basin water storage account from years prior. Due to significant rainfall and snowfall of 2023 and 2024, the State Water Project (SWP) allocation has been increased to 50 percent for the 2024-2025 water year and the District has been working with the San Geronio Pass Water Agency (SGPWA) to import available water through the SWP. Based on the current SWP allocation, District staff anticipates that the District will have a surplus of water to recharge into the Beaumont Basin.

**Background**

On March 24, 2023, Governor Gavin Newsom issued Executive Order N-5-23 terminating a number of drought restrictions which have been in effect since 2021. Following this, the District adopted Resolution 2023-11 rescinding Resolutions 2022-12, 2022-18, and 2022-23 regarding water use restrictions. Resolution 2023-11 rescinds the Stage 3 Water Shortage Level (as defined in the District's 2020 Water Shortage Contingency Plan [WSCP]) while retaining conservation measures as recommended by the Governor and State Water Resources Control Board.

In April 2022, the DWR released the final guidance document to be used by water suppliers for preparing AWSDA's. The DWR recently released an addendum to the guidance document on April 23, 2024. In order to prepare the District's AWSDA, District staff has analyzed its potential water sources for the current/upcoming year (July 2025 – June 2026 per the Water Code), as well as the estimated consumption based on the findings of the 2020 Urban Water Management Plan (UWMP) and forecasted usages based on actual District consumption data. Staff has prepared a preliminary AWSDA for the fiscal year 2025 – 2026 (July 1 – June 30) which is to be submitted via email to DWR by July 1, 2025. The procedures and results of District staff's analysis are included herein. See Attachment 1 for the Draft AWSDA as it would be submitted to DWR to meet the July 1 deadline.



## **Discussion**

As part of the requirements for AWSDAs, water suppliers are required by the Water Code to analyze the following:

- i. Current year unconstrained demand
- ii. Current year available supply
- iii. Existing infrastructure capabilities and plausible constraints
- iv. A defined set of locally applicable evaluation criteria that are consistently relied upon for each annual water supply and demand assessment
- v. A description and quantification of each source of water supply

Water suppliers are required to complete five (5) separate submittal tables to be provided to DWR as part of the AWSDA. The submittal tables are summarized below (note, these are not representative of the tables provided herein):

- Table 1: Annual Assessment Information
  - Water Supplier's contact information
- Table 2: Water Demands
  - Estimated unconstrained water demands for the upcoming year
- Table 3: Water Supplies
  - Available Water Supplies
- Table 4: Potable and Non-Potable Water Shortage Assessment
  - Uses input data from Tables 2 and 3 and calculates the surplus/shortage as a percentage for each month of the upcoming year and uses said percentage to determine the corresponding Water Shortage Level.
  - Water suppliers have the option to input planned WSCP Actions which result in a quantified supply augmentation and/or demand reduction. Revised surplus/shortages are auto calculated based on WSCP Actions.
- Table 5: Planned Water Shortage Response Actions
  - Estimated reduction in water demands due to water shortage actions.

## **Current Year Unconstrained Demand**

As part of the Annual Shortage Report, water suppliers are encouraged to project demands for the upcoming year on a monthly basis in order to reveal any potential shortages throughout the year. Suppliers are given the option to report on a monthly basis (or other time basis as desired) and are given the option to include project water demand by consumer class.

To create an accurate projection of monthly demand by consumer class, District staff analyzed monthly consumption data from July 2017 – April 2025. Each respective consumer class and its "share" of the total monthly water demand was analyzed, and the average monthly "share" of demand by consumer class was used to project what the monthly demand breakdown will be over the upcoming year.



The “share” by consumer class, by month, as percent of total yearly consumption, was applied to an estimated annual consumption (July 2025 – June 2026) of 11,145 acre-feet (AF) for potable water use and 1,765 AF for non-potable water use. This estimated annual consumption was determined based on the previous year’s annual consumption (July 2024 – June 2025; note, demand for May – June 2025 was estimated for the preliminary AWSDA. Actual consumption data for May 2025 will be included in the Final AWSDA) plus the annual incremental increase in demand based on District-wide growth, as determined in the 2020 UWMP.

Table 1 below includes the general procedure for determining the current year unconstrained demand.

**Table 1 – Unconstrained Demand Projection Procedure**

Step	Description
1	Determine total monthly demand for all accounts from 2017 – 2025
2	Analyze each month's percentage of total annual demand from 2017 – 2025
3	Analyze monthly demand for each consumer class from 2017 – 2025
4	Determine each consumer class’s average share (percentage) of total monthly demand (by month 2017 – 2025). For any consumer class for which meters are read on a bi-monthly basis, the bi-monthly demand was divided in half and applied over the two-month period in order to analyze realistic monthly use.
5	<b>Total estimated current year unconstrained demand:</b> Use incremental increase in demand based on 2020 UWMP findings and apply increase to unconstrained demands from the previous year (July 2024 - June 2025)
6	<b>Monthly Demand (all Consumer Classes):</b> Based on average (2017 – 2025) monthly percentage of total annual demand, apply percentage for each month to estimated total annual demand. For any consumer class that is measured on a bi-monthly basis, bi-monthly demand is averaged over two months two estimate monthly demand.
7	<b>Monthly Demand (by Consumer Class):</b> Based on estimated monthly demands, apply consumer class percentage to total estimated monthly demand.

Note: any reference to demand in Table 1 above includes both potable and non-potable demand. Estimated Unconstrained demand data is included in Table 2 of Attachment 1.

The District’s estimated unconstrained water demands for July 2025 – June 2026 are summarized in Table 2, below. The previously forecasted data for July 2024 – June 2025 and the actual data from July 2024 – April 2025 is included for comparison. Note, the total demand data for May – June 2025 is estimated at this time, so total potable and non-potable demands are not separated for the forecasted data. May 2025 will be finalized prior to the submittal of the Final AWSDA.



**Table 2 –Unconstrained Demands**

	Projected		Actual
	1	2	3
Description	July 2025 – June 2026 Water Demand, AF	July 2024 – June 2025 Water Demand, AF	July 2024 – April 2025 Water Demand, AF
Potable	11,145	10,087	9,574
Non- Potable	1,765	1,658	1,878
<b>Total</b>	<b>12,910</b>	<b>11,745</b>	<b>11,452</b>

The total annual demand data presented in Table 2 may differ from any annual demand information provided previously to the Board, as the District typically analyzes its demands from January – December.

Due to 2023 and 2024 being “wet” years, water supplies were in excess of demands, and the demands were well below the anticipated demands. The actual demands identified in Column 3 of Table 2 are less than what was anticipated when District staff presented the data in June 2024.

#### Current Year Available Supply

To estimate available water supply for the upcoming year, District staff analyzed the District’s available supplies to date, estimated how much water through the SWP may be delivered by the end of the 2025 calendar year, as well as the estimated water deliveries which may be received from January – June 2026 based on the assumption that ample water supply is available. Based on the current State Water Project allocation, the SWP has an ample amount of water available.

Based on direction of staff from the State Water Board, water districts are to report water supplies necessary to meet their demands and ultimately, not show an abundance of water supplies. District staff has applied a reduction factor to the water supplies available to the District through the State Water Project to address this.

A summary of the various supply sources available to the District which were analyzed for the Annual Shortage Report are included in Table 3 below.



**Table 3 – Available Water Supply Sources**

Supply Description	Local/ Imported	Potable/ Non- Potable
<b>Edgar Canyon Groundwater:</b> No limit on pumping, long-term average annual yield between 1,100-2,300 AFY. Due to 2023 and 2024 being “wet” years, District staff anticipates the Edgar Canyon Groundwater production to be in the higher end of the range average ( $\pm 2,000$ AF).	Local	Potable
<b>State Water Project Table A Water:</b> Subject to varying reliability. San Geronio Pass Water Agency (SGPWA) allocation for 50% year is 8,650 AF. This would equate to approximately 8,650 AF (50% of 17,300 AF). District staff anticipates approximately 3,849 AF is required to meet the proposed demands with some replenishment.	Imported	Potable
<b>City of Ventura Table A:</b> Access to City of Ventura's SWP 10,000 AF Allocation. Subject to reliability of SWP. This would equate to approximately 5,000 AF (50% of 10,000 AF). District staff anticipates approximately 2,225 AF is required to meet the proposed demands with some replenishment.	Imported	Potable
<b>AVEK-Nickel Water:</b> Access to water from Nickel Farms, by SGPWA deal with Antelope Valley-East Kern Water Agency (AVEK). 1,700 AFY, not subject to SWP reliability.	Imported	Potable
<b>Article 21 Water:</b> Subject to varying reliability. Due to the available water supplies in the SWP, District staff does not plan on receiving Article 21 Water for the 2025-2026 year.	Imported	Potable
<b>State Water Project Table A Carryover Water:</b> Subject to varying reliability. San Geronio Pass Water Agency (SGPWA) Carryover Water from the previous year (2024). District staff is assuming the SGPWA Table A Carryover Water to be 1,217 AF in 2025. District staff anticipates approximately 542 AF is required to meet the proposed demands with some replenishment.	Imported	Potable
<b>City of Ventura Carryover Water:</b> Subject to varying reliability. City of Ventura Carryover Water from the previous year (2024). District staff is assuming the City of Ventura Carryover Water to be zero (0) in 2025.	Imported	Potable
<b>Beaumont Basin Groundwater (Reallocated Unused Overlier Rights):</b> Allocation determined on an annual basis by Beaumont Basin Watermaster. No replenishment requirement for Unused Overlier rights. Annual allocation for 2025 and 2026 taken from the Draft 2024 Beaumont Basin Watermaster Report. Total annual allocation divided evenly over each month.	Local	Potable/ Non- Potable
<b>Beaumont Basin Groundwater (Supply from Storage):</b> Adjudicated groundwater basin, with replenishment requirements. Withdrawal from BCVWD storage account required during dry years. Due to the available water supplies in the SWP, District staff does not plan on pulling water from the storage account for the 2025-2026 year.	Local	Potable/ Non- Potable

Water suppliers are encouraged by DWR to input available supplies on a monthly basis. The available monthly supplies for imported water typically vary from year to year, based on SWP,



weather, and available capacity in DWR facilities to transport Table A water. Over previous years during the drought, water availability through the SWP was inconsistent. However, due to the recent rainfall and snowpack levels, Table A water will likely be available throughout the year. The available monthly supplies included in BCVWD's AWSDA are assumed to be consistent throughout the year and with BCVWD. Actual availability and timing of imported water may differ from projections provided in the AWSDA.

The available monthly supplies for local groundwater is predictable; District staff was able to analyze the monthly production for both Edgar Canyon and the Beaumont Basin from 2017 – 2025 to project the available supplies for the upcoming year. The projected groundwater supplies from Edgar Canyon were increased based on the recent wet years.

A summary of the District's procedures for analyzing the available supply for the upcoming year is included in Table 4 below.

**Table 4 – Supply Projection Procedure**

Step	Description
1	<p>Based on a 50% Allocation for the current water year, District estimated approximately 50% would be available over the 2025-2026 year. This amount was reduced to meet the proposed demands with some replenishment. This amount was divided over the 11-month period (350 AF/month for July 2025 – June 2026) with 1 month (January 2026) being 0 AF to allow for SWP maintenance.</p> <p>This step was repeated for all sources which rely on SWP reliability including Nickel Water due to its conveyance through the SWP.</p>
2	Analyze monthly groundwater production from Edgar Canyon. Based on monthly data for 2017 – 2025, monthly yield was projected for the upcoming year. This estimate was increased due to recent "wet" years.
3	Analyze reallocated unused overlie rights for the Beaumont Basin, as determined by the Beaumont Basin Watermaster (1,953 AF in 2025 and 1,856 AF in 2026). The total reallocated rights were divided evenly over the next 12 months.
4	Determine each consumer class's average share (percentage) of total monthly demand (by month 2017 – 2025). For any consumer class for which meters are read on a bi-monthly basis, the bi-monthly demand was divided in half and applied over the two-month period in order to analyze realistic monthly use.
5	Based on the supply projects as determined in Steps 1 – 4, estimate the required water to be withdrawn from BCVWD's storage account.



A summary of the District's projected available supplies is included in Table 5, below.

**Table 5 – Projected Available Supply**  
(from Attachment 1 – Table 3)

	<b>July 2025 - June 2026 Water Supply, AF</b>
Potable	13,931
Non-Potable	1,766
<b>Total</b>	<b>15,697</b>

The District's total water supply for the July 2025 – June 2026 year is approximately 15,697 AF. This is discussed further below.

#### Potable/Non-Potable Water Shortage Assessment

Based on the above projections, DWR Submittal Table 4 is auto populated to calculate any surplus or shortage without any WSCP Shortage Response Actions. Water suppliers are then required to analyze the findings of their WSCP and input quantified supply augmentations or demand reductions based on the actions outlined in the WSCP.

Based on the results of the assessment in DWR Submittal Table 4, the District will have an abundance of water supply of approximately 25% (in comparison of the Supply vs the Demand) for the upcoming year.

A brief summary of the potable and non-potable shortage assessment is included in Table 6 below.

**Table 6 – Potable and Non-Potable Water Shortage Assessment**

	<b>July 2025 - June 2026 Potable Water Assessment</b>	<b>July 2025 - June 2026 Non-Potable Water Assessment</b>
Anticipated Unconstrained Demand, AF	11,145	1,765
Anticipated Water Supply, AF	13,931	1,766
Surplus (Shortage) w/o WSCP Action, AF	2,786	1
% Surplus (-% Shortage) w/o WSCP Action	25%	0%
<b>Revised Surplus (Shortage) w/ WSCP Actions, AF</b>	<b>0</b>	<b>0</b>
<b>Revised % Surplus (-% Shortage) w WSCP Action</b>	<b>25%</b>	<b>0%</b>



District staff estimates that the District could recharge approximately 2,786 AF to storage (banking) for the upcoming assessment year. The actual recharge amount depends on the amount of imported water that the District decides to purchase over the next year. Any water recharged to the storage account will account for previous and future dry years when demands exceed the supply. This is conjunctive use and is how the District's system is designed to function.

#### **Planned Water Shortage Response Actions**

The final component of the AWSDA is a list of each water supplier's planned water shortage response actions, and each action's associated quantified demand reduction/supply augmentation. The shortage response actions outlined in the WSCP are included in Table 5 of Attachment 1.

#### **Coordination with SGPWA**

District staff intends to continue discussions with the SGPWA to discuss water supply and demands and will provide the SGPWA with its total annual demands and connections for each year from 2017 – 2025. District staff will also provide the SGPWA with its monthly water demands by consumer class from 2017 – 2025. This information will be utilized by SGPWA in the preparation of its AWSDA. District staff will continue coordination with the SGPWA in order to ensure consistency between the District's data and the SGPWA's projected supplies and demands for the region.

#### **Fiscal Impact**

None. There is currently no fiscal impact related to reporting the Annual Water Supply and Demand Assessment to the Board at this time.

#### **Attachments**

1. Draft BCVWD Annual Water Supply and Demand Assessment Tables (2025-2026)

Staff Report prepared by Evan Ward, Associate Civil Engineer I

Table 1. Annual Assessment Information	
<b>Type of Supplier (Required to check one or two)</b>	
Supplier is a Wholesaler	<input type="checkbox"/>
Supplier is a Retailer	<input checked="" type="checkbox"/>
If you are both a wholesaler and retailer, will you be submitting two separate reports or a combined report?	Number of Reports
<b>Year Covered By This Shortage Report (Required)</b>	
Start: July 1,	2025
End: June 30,	2026
<b>Volume Unit for Reported Supply and Demand:</b> (Must use the same unit throughout)	AF
<b>Supplier's Annual Assessment Planning Cycle (Required)</b>	
Start Month:	JULY
End Month:	JUNE
<b>Data Interval:</b>	Monthly (12 data points per year)
<b>Water Supplier's Contact Information (Required)</b>	
Water Supplier's Name:	BEAUMONT-CHERRY VALLEY WATER DISTRICT
Contact Name:	MARK SWANSON
Contact Title:	DIRECTOR OF ENGINEERING
Street Address:	560 MAGNOLIA AVENUE, BEAUMONT CA
ZIP Code:	92223
Phone Number:	(951) 845-9581
Email Address:	mark.swanson@bcvwd.gov
<b>Report Preparer's Contact Information</b> (if different from above)	
Preparer's Organization Name:	
Preparer's Contact Name:	
Phone Number:	(XXX)XXX-XXXX
Email Address:	
<b>Supplier's Water Shortage Contingency Plan</b>	
<b>WSCP Title</b>	Beaumont-Cherry Valley Water District Water Shortage Contingency Plan
<b>WSCP Adoption Date</b>	8/26/2021
<b>Other Annual Assessment Related Activities</b>	
<b>Activity</b>	<b>Timeline/ Outcomes / Links / Notes</b>
Annual Assessment/ Shortage Report Title:	Optional
Annual Assessment / Shortage Report Approval Date:	MM/DD/YYYY
Other Annual Assessment Related Activities:	Optional
(Add rows as needed)	



Table 3: Water Supplies <sup>1</sup>																	= From prior tables = Auto calculated					
Water Supply		Start Year:		2025		Volumetric Unit Used <sup>2</sup> :										AF		Water Quality		Total Right or Safe Yield* (optional)		
Drop-down List		Additional Detail on Water Supply		Projected Water Supplies - Volume <sup>3</sup>													Drop-down List		Total by Water Supply Type			
May use each category multiple times. These are the only water supply categories that will be recognized by the WUEdata online submittal tool (Add additional rows as needed)				Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun							
Potable Supplies																						
Groundwater (not desal.)		Edgar Canyon Groundwater - No limit on pumping, typical yield between 1100 - 1400 AFY		172	180	184	198	198	197	201	198	220	223	206	192	2372						
Purchased/Imported Water	Table A Allocation (50%)	349	350	350	350	350	350	350	350	350	0	350	350	350	350	3,849						
Ventura (50%)	Purchased/Imported Water	202	202	202	202	202	202	202	202	202	0	202	202	203	203	2,225						
Nickel Water	Purchased/Imported Water	155	155	155	155	155	155	155	155	155	0	155	155	155	150	1,700						
Article 21	Purchased/Imported Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0						
City of Yuba City Water Purchase	Purchased/Imported Water	121	121	121	121	121	121	121	121	121	0	121	122	122	122	1,335						
Table A Allocation Carryover Water	Purchased/Imported Water	49	49	49	49	49	49	49	49	49	0	49	50	50	50	542						
Purchased/Imported Water	Ventura Allocation Carryover Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0						
Groundwater (not desal.)	Adjudicated Beaumont Basin Overlier Rights	163	163	163	163	163	163	155	155	155	155	155	155	155	155	1,908						
Supply from Storage	Adjudicated Beaumont Basin	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0						
Total by Month (Potable)		1,211	1,220	1,224	1,238	1,237	1,241	356	1,230	1,253	1,258	1,241	1,272	1,272	13,931	0						
Non-Potable Supplies																						
Groundwater (not desal.)		145	154	139	136	102	58	40	38	28	58	104	116	118	1,118							
Supply from Storage	Groundwater (BCVWD Well 26)	54	54	54	54	54	54	54	54	54	54	54	54	54	648							
	Adjudicated Beaumont Basin														0							
															0							
															0							
Total by Month (Non-Potable)		199	208	193	190	156	112	94	92	82	112	158	170	1,766	0							
Notes: List hydrological and regulatory conditions, infrastructure capabilities, and plausible constraints which may impact the water supplies. It is assumed that there will be no imported water from the State Water Project for the month of January to account for facility maintenance.																						
Projections are based on best available data at time of submitting the report and actual supply volumes could be different due to many factors.																						
Units of measure (AF, CCF, MG) must remain consistent.																						
When opting to provide other than monthly volumes (bi-monthly, quarterly, or annual), please see directions on entering data for Projected Water Supplies in the Table Instructions.																						

Optional (for comparison purposes)	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
eAR Reported Total Water Supplies													0

	= Auto calculated
	= From prior tables
	= For manual input

Table 4(P): Potable Water Shortage Assessment <sup>1</sup>												
	Start Year: 2025											
	Volumetric Unit Used <sup>2</sup> :											
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun <sup>3</sup>
Anticipated Unconstrained Demand	1245.0	1267.0	1471.0	1177.0	1170.0	881.0	703.0	625.0	590.0	530.0	636.0	850.0
Anticipated Total Water Supply	1211.0	1220.0	1224.0	1238.0	1237.0	1241.0	1241.0	1230.0	1263.0	1258.0	1241.0	1222.0
Surplus/Shortage w/o WSCP Action	-34.0	-47.0	-247.0	61.0	67.0	360.0	-347.0	605.0	663.0	728.0	605.0	372.0
% Surplus/Shortage w/o WSCP Action	-3%	-4%	-17%	5%	6%	41%	-49%	97%	112%	137%	95%	44%
State Standard Shortage Level	1	1	2	0	0	0	5	0	0	0	0	0
Planned WSCP Actions <sup>4</sup>												
Benefit from WSCP: Supply Augmentation												
Benefit from WSCP: Demand Reduction												
Revised Surplus/Shortage with WSCP	-34.0	-47.0	-247.0	61.0	67.0	360.0	-347.0	605.0	663.0	728.0	605.0	372.0
% Revised Surplus/Shortage with WSCP	-3%	-4%	-17%	5%	6%	41%	-49%	97%	112%	137%	95%	44%

<sup>1</sup>Assessments are based on best available data at time of submitting the report and actual volumes could be different due to many factors.

<sup>2</sup>Units of measure (AF, CCF, MG) must remain consistent.

<sup>3</sup>When optional monthly volumes aren't provided, verify Tables 2 and 3 use the same columns for data entry and are reflected properly in Table 4 and make sure to use those same columns to enter the benefits from Planned WSCP Actions. Please see directions on the shortage balancing exercise in the Table Instructions. If a shortage is projected, the supplier is highly recommended to perform a monthly analysis to more accurately identify the time of shortage.

<sup>4</sup>If you enter any WSCP Benefits, then you must enter the corresponding planned Actions into Table 5.

	= Auto calculated
	= From prior tables
	= For manual input

Table 4(NP): Non-Potable Water Shortage Assessment <sup>1</sup>												
	Start Year: 2025											
	Volumetric Unit Used <sup>2</sup> :											
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun <sup>3</sup>
Anticipated Unconstrained Demand: Non-Potable	229.4	267.9	272.1	225.5	147.8	128.9	62.1	69.6	52.4	42.8	103.4	162.7
Anticipated Total Water Supply: Non-Potable	199.0	208.0	193.0	190.0	156.0	112.0	94.0	92.0	82.0	112.0	158.0	170.0
Surplus/Shortage w/o WSCP Action: Non-Potable	-30.4	-59.9	-79.1	-35.5	8.2	-16.9	31.9	22.4	29.6	69.2	54.6	7.3
% Surplus/Shortage w/o WSCP Action: Non-Potable	-13%	-22%	-29%	-16%	6%	-13%	51%	32%	56%	162%	53%	4%
Planned WSCP Actions <sup>4</sup>												
Benefit from WSCP: Supply Augmentation												
Benefit from WSCP: Demand Reduction												
Revised Surplus/Shortage with WSCP	-30.4	-59.9	-79.1	-35.5	8.2	-16.9	31.9	22.4	29.6	69.2	54.6	7.3
% Revised Surplus/Shortage with WSCP	-13%	-22%	-29%	-16%	6%	-13%	51%	32%	56%	162%	53%	4%

<sup>1</sup>Assessments are based on best available data at time of submitting the report and actual volumes could be different due to many factors.

<sup>2</sup>Units of measure (AF, CCF, MG) must remain consistent.

<sup>3</sup>When optional monthly volumes aren't provided, verify Tables 2 and 3 use the same columns for data entry and are reflected properly in Table 4 and make sure to use those same columns to enter the benefits from Planned WSCP Actions. Please see directions on the shortage balancing exercise in the Table Instructions. If a shortage is projected, the supplier is highly recommended to perform a monthly analysis to more accurately identify the time of shortage.

<sup>4</sup>If you enter any WSCP Benefits, then you must enter the corresponding planned Actions into Table 5.

Table 5: Planned Water Shortage Response Actions					July 1, 2025	to June 30, 2026	
Anticipated Shortage Level Drop-down List of State Standard Levels (1 - 6) and Level 0 (No Shortage)	ACTIONS <sup>1</sup> : Demand Reduction, Supply Augmentation, and Other Actions. (Drop-down List) These are the only categories that will be accepted by the WUEdata online submittal tool. Select those that apply.	Is action already being implemented? (Y/N)	How much is action going to reduce the shortage gap? (Optional)		When is shortage response action anticipated to be implemented <sup>2</sup> ?		
			Enter Amount	(Drop-down List) Select % or Volume Unit	Start Month	End Month	
Add additional rows as needed							
0 (No Shortage)	Improve Customer Billing	Yes	1	%			
0 (No Shortage)	Expand Public Information Campaign	Yes	1	%			
0 (No Shortage)	Landscape - Restrict or prohibit runoff from landscape irrigation	Yes	2	%			
0 (No Shortage)	Other - Prohibit use of potable water for washing hard surfaces	Yes	2	%			
0 (No Shortage)	Other - Require automatic shut of hoses	Yes	2	%			
NOTES: Notes Section to be used only for clarifying details, and not for listing specific actions. Actions must be entered into table rows above.							
<sup>1</sup> If you plan Supply Augmentation Actions then you must enter WSCP Benefits from Supply Augmentation Actions into Table 4. If you plan Demand Reduction Actions then you must enter WSCP Benefits from Demand Reduction Actions into Table 4. <sup>2</sup> If an Action is planned to be implemented in multiple non-contiguous periods of the year, please make separate entries on multiple rows for the same action spanning the different implementation periods.							



**Beaumont-Cherry Valley Water District  
Regular Board Meeting  
June 11, 2025**

**Item 7**

**STAFF REPORT**

**TO:** Board of Directors

**FROM:** Dan Jagers, General Manager

**SUBJECT:** Hidden Canyon II Trailer Parking Project

**Request for Will-Serve Letter for project located on the south side of Fourth Street within the City of Beaumont (APN 424-010-008)**

**Resolution 2025-\_\_ Requesting the Riverside Local Agency Formation Commission to take Proceedings for Annexation of a Portion of the District's Service Boundary (APN 424-010-008)**

---

**Staff Recommendation**

Consider the following actions for the Proposed Hidden Canyon II Trailer Parking project, located south of Fourth Street and west of Potrero Boulevard:

1. Consider the Request for "Will-Serve Letter" for water service for the proposed development of Hidden Canyon II Trailer Parking and:
  - a. Approve the request for "Will-Serve Letter" for a term of one year, or;
  - b. Deny the request for "Will-Serve Letter" for water
2. Consider the project annexation of the Hidden Canyon II Trailer Parking project into the District Service Boundary and Resolution 2025-\_\_: Requesting the Riverside Local Agency Formation Commission to take Proceedings for Annexation of a Portion of the District's Service Boundary and:
  - a. Approve the Request for Annexation of APN 424-010-008 and adopt Resolution 2025-\_\_, or
  - b. Deny the Request for Annexation

**Executive Summary**

The Applicant (Angie Maldonado) is requesting water service from the District for a proposed trailer parking yard known as the Hidden Canyon II Trailer Parking project (Project). This project is located south of Fourth Street and west of Potrero Boulevard on Riverside County Assessor's Parcel Number (APN) 424-010-008. The subject property is not within the District's Service Boundary; therefore, project annexation will be required. The Applicant has identified to District staff there will be no potable water demand for the project, however District staff identifies that an on-site fire suppression may be required to satisfy conditions set forth by the Fire Department. There is currently an existing 18-inch non-potable water main fronting the project within Fourth Street.



**Table 1 – Project Summary**

Applicant / Developer	Angie Maldonado (Thienes Engineering)
Development Type	Industrial Parking
Development Name	Hidden Canyon II Trailer Parking Project
Annexation Required (Yes / No)	Yes
Estimated Potable Consumption	0.0 EDUs
Estimated Non-Potable Consumption	21.9 EDUs
<b>Total Estimated Water Consumption</b>	<b>21.9 EDUs</b>

### **Background**

The proposed trailer parking yard (Project) is located south of Fourth Street and west of Potrero Boulevard on APN 424-010-008 (see Attachment 2 – APN 424-010-008 Location Map). There is currently an existing non-potable 18-inch Ductile Iron Pipe (DIP) within Fourth Street across the Project's frontage within the District's 2600 Pressure Zone (PZ).

### **Discussion**

The Applicant has identified a need for irrigation (non-potable) water service for the Project and has provided Staff with their estimated landscaping demands, which are shown in Table 2, below.

**Table 2 – Hidden Canyon II Trailer Parking Estimated Water Consumption**

Description	Estimated Consumption (GPD)	Estimated Consumption (EDUs)
Potable Water Demand	0	0
Non-Potable Water Demand	10,647	21.9
<b>Total Water Demand</b>	<b>10,647</b>	<b>21.9</b>

1. The Demands presented in Table 2, above are estimated and the Applicant will need to return to the Board if the actual consumptions exceed those identified in Table 2, above.

The Applicant's water meter will become their Dedicated Irrigation Meter (DIM) in compliance with State legislation due to Making Conservation a California Way of Life. The Applicant will be required to take service from the non-potable 18-inch DIP within Fourth Street. This parcel is located outside the District's Service Boundary, therefore the Project will require annexation through the Riverside Local Agency Formation Commission (LAFCO). District staff has informed the Applicant that the preparation of the application package, fees associated with annexation, and the Plan of Service will be the responsibility of the Applicant.

Upon approval of service, the Applicant shall pay all applicable District deposits and fees, including, but not limited to, water capacity charges (facilities fees), water service installation charges, front-footage fees (commercial), inspection deposits, and GIS deposits. Fire flow requirements will be determined by the City of Beaumont Fire Department and said requirements will dictate actual required fire suppression needs of the Project.

The final irrigation meter size will be determined by the Applicant. The Applicant will also be conditioned to secure final project approvals from the City of Beaumont for the Project development prior to construction.



Should an on-site fire suppression system be required, the Developer shall prepare the appropriate improvement plans for the design of the suppression system. If applicable, fire flow requirements will be determined by the Riverside County Fire Department and will dictate the actual required fire suppression needs of the Project. Riverside County Fire Department fire hydrant specific requirements shall be established by the Riverside County Fire Department and if additional off-site fire hydrants are required, said facilities shall be installed at the Applicant's cost.

### **Conditions of Development**

Prior to final Project development, the following conditions must be met:

1. The Applicant shall conform to all District requirements (including the Regulations Governing Water Service) and/or all City of Beaumont requirements.
2. The Applicant shall execute a servicer letter and pay all deposits, fees, and construction costs related to said service. Should required facility improvements expand beyond a service connection, the Applicant shall execute a Facilities Extension Agreement.
3. If applicable, the Applicant will be required to pay capacity charges for additional storage relating to the Project's volumetric quantity of water greater than the baseline fire flow demands (1,000 gpm for 2 hours) per District policy.
4. The Applicant shall work with Riverside LAFCO for annexation into the District's Service Boundary.
5. The Applicant will be required to pay for commercial front-footage fees along all property frontages where facilities (non-potable) are currently installed.
6. The District reserves the right to review annual consumption data (water consumption audit) and adjust the Applicant's capacity charges (facilities fees) at final buildout of the Project and when project facilities are fully utilized for any amount greater than 21.9 EDUs (10,647 gpd) as identified in Table 2.
7. The Applicant will be required to construct any necessary infrastructure required to serve their Project, including, but not limited to fire suppression facilities.
8. To minimize irrigation consumption, the District requires the Applicant to conform to the City of Beaumont "Landscape Standards" Ordinance pertaining to water efficient landscape requirements, and the following:
  - a. Landscaped areas which have turf, shall have "smart irrigation controllers" which use Evapotranspiration (ET) data to automatically control the watering. Systems shall have an automatic rain sensor to prevent watering during and shortly after rainfall, automatically determine watering schedule based on weather conditions, and not require seasonal monitoring changes. Orchard areas, if any, shall have drip irrigation.
  - b. Landscaping in non-turf areas should be drought-tolerant, consisting of planting materials which are native to the region. Irrigation systems for these areas should be drip or bubbler type.



- c. Per the Landscaping Ordinance, drought tolerant landscaping shall not be modified by the property owner.
- d. Conversion of drought-tolerant landscaping to turf is prohibited.

### **Fiscal Impact**

No negative fiscal impact to the District. All fees and deposits will be paid by the Applicant prior to providing service.

### **Attachments**

1. Resolution 2025-\_\_: Requesting LAFCO to Take Proceedings for Annexation of a Portion of the District's Service Boundary, with Exhibit A – Map Book 424, Page 01
2. Hidden Canyon II Trailer Parking Location Map
3. Hidden Canyon II Trailer Parking Site Plan
4. Hidden Canyon II Trailer Parking Will-Serve Letter Application

Staff Report prepared by Evan Ward, Associate Civil Engineer I

## RESOLUTION 2025-\_\_

### **A RESOLUTION OF THE BOARD OF DIRECTORS OF THE BEAUMONT-CHERRY VALLEY WATER DISTRICT REQUESTING THE RIVERSIDE LOCAL AGENCY FORMATION COMMISSION TO TAKE PROCEEDINGS FOR ANNEXATION OF A PORTION OF THE DISTRICT'S SERVICE BOUNDARY**

**WHEREAS**, the Beaumont-Cherry Valley Water District (BCVWD) desires to initiate proceedings pursuant to Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000, commencing with Section 56000 of the California Government Code, for the annexation of approximately 17.08 acres of property ("annexation property") to the BCVWD's service area; and

**WHEREAS**, Riverside County Local Agency Formation Commission (LAFCO) is the responsible agency that oversees the establishment, expansion, governance, and dissolution of local government agencies and their service areas to meet current and future community needs; and

**WHEREAS**, notice of intent to adopt this resolution of application has not been given to the Commission, each interested agency and each subject agency at least 21 days prior to the adoption of this Resolution; and

**WHEREAS**, a description of Assessor's Parcel No. 424-010-008, the uninhabited area within the City of Beaumont proposed to be annexed to BCVWD, is attached hereto as Exhibit "A" and by this reference incorporated herein; and

**WHEREAS**, BCVWD has received a will-serve letter application from a developer interested in developing within the annexation area, which will need water service from BCVWD, and this proposal is consistent with the sphere of influence of BCVWD; and

**WHEREAS**, it is desired to provide that the proposed annexation be subject to the following terms and conditions:

1. The Applicant will submit the annexation application, along with this Board approved Resolution, to LAFCO which has the jurisdiction of approving or disapproving of the annexation proposal with or without conditions
2. A Plan of Service study will be required to be submitted with the annexation application to LAFCO and will need to demonstrate BCVWD's capability of providing water service to the annexation area
3. Costs associated with the annexation into BCVWD through LAFCO shall be the responsibility of the applicant

**NOW THEREFORE BE IT RESOLVED** by the BCVWD Board of Directors as follows:

1. This Resolution of Application to LAFCO is hereby approved and adopted by the Board of Directors of the Beaumont-Cherry Valley Water District
2. The Riverside Local Agency Formation Commission is hereby requested to take proceedings for the annexation of property as described in Exhibit "A", according to the

terms and conditions stated above and in the manner provided by the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000

3. The General Manager of the Beaumont-Cherry Valley Water District is hereby directed and authorized to execute, on behalf of the District, such documents as necessary for completing this proposed annexation
4. That the Secretary to the Board of Directors shall certify to the passage and adoption of this Resolution and is hereby authorized and directed to file, or cause to be filed, a certified copy of this Resolution with the Riverside Local Agency Formation Commission
5. This Resolution shall be effective as of the date of adoption.

**ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, 2025 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST:

\_\_\_\_\_  
Director Daniel Slawson, President of the  
Board of Directors of the  
Beaumont-Cherry Valley Water District

\_\_\_\_\_  
Director Andy Ramirez, Secretary to the  
Board of Directors of the  
Beaumont-Cherry Valley Water District

Attachment:

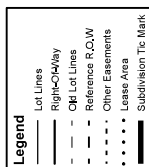
Exhibit A – Map Book 424, Page 01

APN 424010008

## 421-02

CITY OF BEAUMONT

2025-06-11 BCVWD REGULAR BOARD OF DIRECTORS MEETING AGENDA - PAGE 171 OF 308



Date *	Old Number *	New Number *
4/1/2017	4	7,8,ST
4/1/2017	6	9,10,ST
7/31/2017	1	11,12,13,14,15
7/31/2017	2	16,17,18
4/25/2018	3	19,ST
4/25/2018	5	20,ST
10/1/2022	12	21,22
10/1/2022	14,22	23

BK 422 Pg 06	BK 414 Pg 40	BK 414 Pg 52	BK 414 Pg 51	BK 414 Pg 12
	Pg 11	Pg 01		Pg 05
		Pg 02		Pg 06
BK 422 Pg 17		Pg 03		

**Data \***  
G.L.O. PLAT  
STATE HWY MAP VIII-RV-19D  
CO. SURVEY 204/157-158

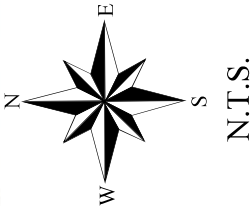
ASSESSOR'S MAP BK.424 PG.01  
Riverside County, Calif.

Hernandez

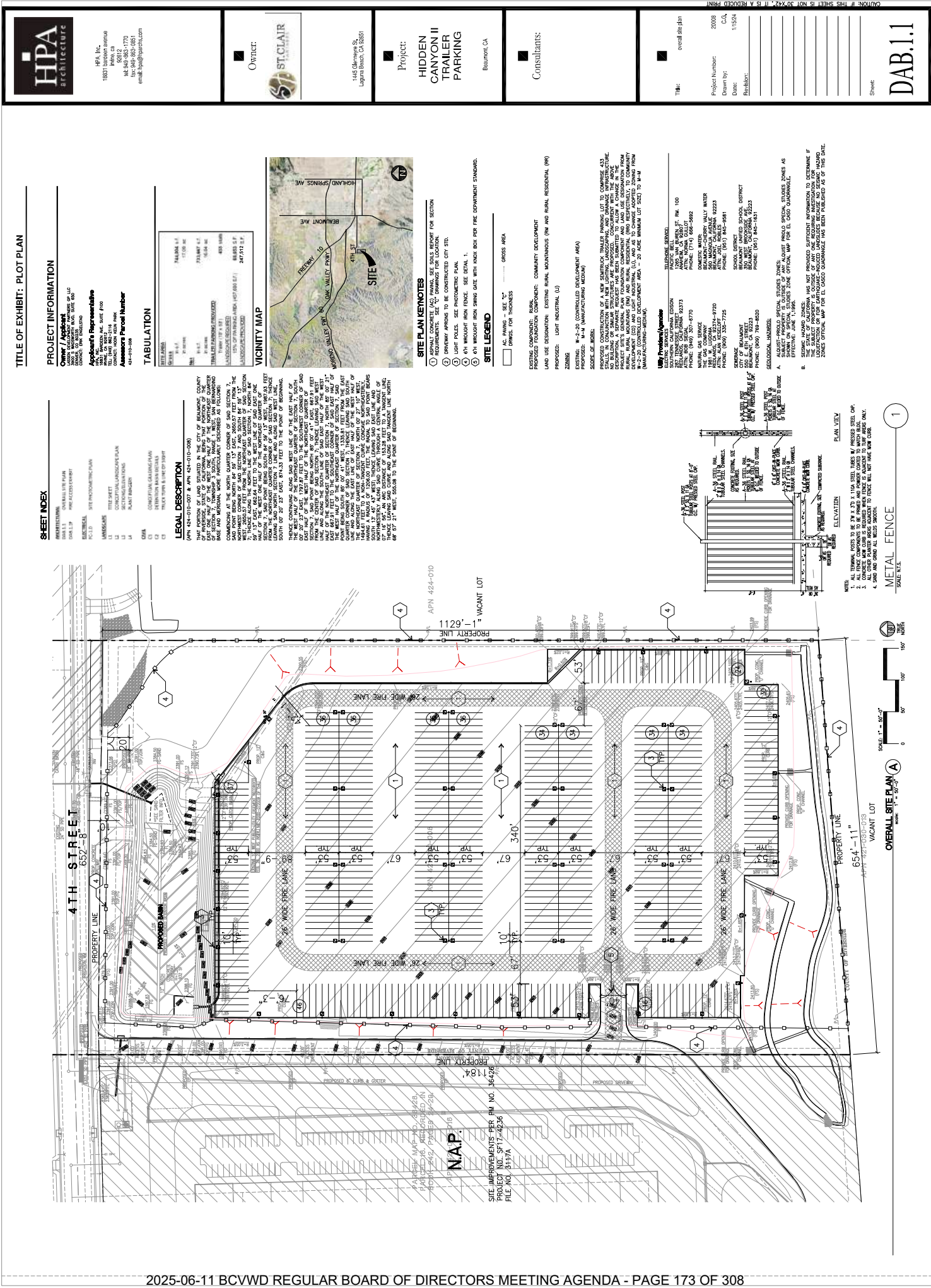
Oct 2022

**Map Reference \***  
PM 242/24-29 PARCEL MAP NO. 36426

Attachment 2 - Hidden Canyon II Trailer Parking Location Map



Attachment 3 - Hidden Canyon II Trailer Parking Site Plan



# Attachment 4 - Hidden Canyon II Trailer Parking Will-Serve Letter Application



## BEAUMONT CHERRY VALLEY WATER DISTRICT

560 Magnolia Avenue • PO Box 2037

Beaumont, CA 92223-2258

Phone (951) 845-9581

www.bcvwd.org

☒ **Will Serve Request**      ☐ **Water Supply Assessment (SB210)**

Applicant Name: THIENES ENGINEERING INC	Contact Phone # [REDACTED]
Mailing Address: [REDACTED]	Fax #: [REDACTED]
City: [REDACTED]	E-mail: [REDACTED]
State & Zip: [REDACTED]	
<b>Service Address:</b> 4TH STREET, WEST OF POTRERO BLVD (UNINCORPORATED RIVCO)	
<b>Assessor's Parcel Number (APN), Tract Map No. Parcel Map No.:</b> 424-010-008	
<b>Project Type:</b> <input type="checkbox"/> Single-Family <input type="checkbox"/> Multi-Family <input checked="" type="checkbox"/> Commercial/Industrial <input type="checkbox"/> Minor Subdivision (5 lots or less) <input type="checkbox"/> Major subdivision (6+ lots) <input type="checkbox"/> Other	
<b>Site Map Attached:</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No PROPOSING A TRAILER PARKING YARD ON 17 ACRES.	

The letter should be delivered to:

<b>Recipient:</b> [REDACTED] [REDACTED] [REDACTED]
<b>PLEASE CHOOSE ONE:</b> <input type="checkbox"/> Mail (above address) <input checked="" type="checkbox"/> E-mail <input type="checkbox"/> Fax <input type="checkbox"/> Will pick up

The District reserves the right to impose terms and conditions in Will Serve Letters and/or Water Supply Assessment Reports that take into account water availability issues, conservation issues and the District's existing facilities, all of which impact the District's ability to provide service to the subject property and maintain the District's ability to meet existing water demands.

A. Maldonado  
Applicant's Signature

5/14/25  
Date



**Beaumont-Cherry Valley Water District  
Regular Board Meeting  
June 11, 2025**

**Item 8**

**STAFF REPORT**

**TO:** Board of Directors

**FROM:** Dan Jagers, General Manager

**SUBJECT:** 79 North Logistics Center

**Request for Extension of Will-Serve Letter for Riverside County Assessor's Parcel Nos. 418-230-002, 418-230-003, 418-230-004, 418-260-13 and 418-230-014) in the City of Beaumont West of Pennsylvania Avenue and Between First Street and Third Street**

**Resolution 2025\_\_ : Requesting the Riverside Local Agency Formation Commission to take Proceedings for Annexation of a Portion of the District's Service Boundary**

---

**Staff Recommendation**

Consider the following actions for the 79 North Logistics Center project, located west of Pennsylvania Avenue between First Street and Third Street:

1. Consider the Request for Extension of "Will-Serve Letter" for water service to the proposed development of the 79 North Logistics Center and:
  - a. Approve the request for extension of "Will-Serve Letter" for a term of one year, or;
  - b. Deny the request for extension of "Will-Serve Letter" for water service
2. Consider the project annexation of the 79 North Logistics Center into the District Service Boundary and Resolution 2025-\_\_: Requesting the Riverside Local Agency Formation Commission to take Proceedings for Annexation of a Portion of the District's Service Boundary and:
  - a. Approve the Request for Annexation of APNs 418-230-002, 418-230-003, 418-230-004, 418-260-013, and 418-260-014 and adopt Resolution 2025-\_\_, or
  - b. Deny the Request for Annexation

**Executive Summary**

At the June 14, 2023 Regular Board Meeting, the Board of Directors approved a Will-Serve Letter and associated annexation for a project identified as the 79 North Logistics Center (Project), which is located west of Pennsylvania Avenue between First Street and Third Street. The Project site location is not within the current District Service Boundary; therefore, annexation is required. Said Will-Serve Letter and annexation was extended for one year by the General Manager in accordance with Resolution 2019-09. Table 1, below, provides a brief summary of the proposed project.



**Table 1 – Project Summary**

Applicant / Developer	IV5 853 E. 3 <sup>rd</sup> Street LLC
Development Type	Industrial
Development Name	79 North Logistics Center
Annexation Required (Yes/No)	Yes
Estimated Potable Water Consumption	8.3 EDUs
Estimated Non-Potable Water Consumption	11.8 EDUs
<b>Estimated Total Water Consumption</b>	<b>20.1 EDUs</b>

### **Background**

The 79 North Logistics Center Project is proposed to consist of a 404,200 square foot (sf) warehouse located west of Pennsylvania Avenue between First Street and Third Street. This project is located on APNs 418-230-002, -003, -004, 418-260-013. It is District staff's understanding that the Applicant plans to contact Riverside County Local Agency Formation Commission (LAFCO) to undergo the annexation process into the District (approximately 20.05 acres of land, as shown in Attachment 2 – 79 North Logistics Center Location Map).

At the May 25, 2023 Engineering Workshop, the Board of Directors considered the approval of the Will-Serve Letter and annexation of the 79 North Logistics Center project. The Board of Directors expressed concerns regarding the identity of the tenant for the project. The Board of Directors ultimately tabled the request for the Will-Serve Letter and annexation.

At the June 14, 2023 Regular Board Meeting, the Board of Directors again considered the approval of the Will-Serve letter and annexation of the 79 North Logistics Center project. The Applicant identified to the Board of Directors that the project targets a wide array of potential tenants and assured that if there is excessive water use, the Applicant will come back to the Board of Directors for consideration. Ultimately, the Board of Directors approved the application for water service.

Said Will-Serve Letter and annexation was extended by the General Manager once and now requires Board approval in accordance with Resolution 2019-09.

In February 2025, the Applicant contacted District staff regarding the steps for annexation into the District Service Boundary. The Applicant requested that District staff prepare the Plan of Service document for the Project. The Plan of Service document was completed in late May of 2025.

### **Discussion**

District staff identifies that there is an existing 10-inch Asbestos Cement Pipe (ACP) domestic water main (2750 Pressure Zone) in Third Street and a 24-inch Ductile Iron Pipe (DIP) domestic water main (2750 Pressure Zone) in First Street fronting the project.

The Applicant has identified a need for domestic, irrigation, and fire service and has provided an estimated average daily demand for domestic and irrigation water consumption (identified in Table 2, below). The Applicant provided the District with the Project's estimated water consumption amounts for potable water use to be 4,042 gallons per day (8.3 EDUs). The Applicant also



provided the District with the project's estimated irrigation consumption. The estimated non-potable water demand is approximately 5,736 gallons per day (11.8 EDUs), as shown in Table 2, below.

**Table 2 – Estimated Water Consumption (Developer Provided)**

Description	Est. Water Demand (GPD)	Est. Water Demand (AFY)	Est. Water Demand (EDUs)
Potable Water Demand	4,042 GPD	4.53 AFY	8.3 EDUs
Non-Potable Water Demand	5,736 GPD	6.42 AFY	11.8 EDUs
<b>Total Water Demand</b>	<b>9,778 GPD</b>	<b>10.95 AFY</b>	<b>20.1 EDUs</b>

District staff has reviewed the Applicant's estimated water demands (potable and non-potable) and believe the estimates to be reasonably stated.

Upon approval of service and completion of the annexation process, the Applicant shall pay all applicable District fees, including water capacity charges (facilities fees), water service installation charges (for the potable and non-potable service connections), and front-footage fees for the project. The Applicant will be required to pay for additional storage relating to the volumetric quantity of water require for the Project beyond baseline fire flow demands (1,000 gpm for 2 hours) per District policy.

Final domestic and irrigation meter sizes will be determined by the Applicant. Fire flow requirements will be determined by the City of Beaumont Fire Department and said requirements will dictate actual require fire suppression needs of the Project.

The Applicant will be required to secure final project approvals from the City of Beaumont for the project development prior to construction.

### **Conditions of Development**

Prior to final project development, the following conditions must be met:

1. The Applicant shall complete the annexation process for any project parcel which has yet to be annexed into the District's Service Boundary with Riverside LAFCO. All costs associated with the Plan of Service document and annexation will be the responsibility of the Applicant.
2. The Applicant will be required to pay capacity charges for additional storage relating to the Project's volumetric quantity of water greater than the baseline fire flow demands (1,000 gpm for 2 hours) per District policy.
3. The Applicant will be required to install a fire service connection(s) to support the City of Beaumont / County of Riverside Fire Department's requirement for on-site fire suppression.
4. Facilities upsizing of existing water main(s) may be required and will be the sole responsibility of the owner as required by the project.



5. Upon determination of the tenant, the Applicant shall work with District staff to refine the consumption (potable and non-potable) values for the Project. Should the quantity of water required exceed the stated quantities herein, the Applicant shall request the additional quantities of water from the Board of Directors and seek an amendment to the Project's Will-Serve Letter.
6. The District reserves the right to review annual consumption data (water consumption audit) and adjust the applicant capacity charges (facilities fees) at final buildout of the project and when project facilities are fully utilized for any amount greater than 20.1 EDUs (8.3 EDUs [4,042 gpd] for the domestic demand and 11.8 EDUs [5,736 gpd] for the irrigation demand) which is currently identified in Table 2.
7. In the even the Applicant constructs facilities which require additional water (i.e., expansion or change of use), the Applicant will be required to upgrade the domestic service to facilitate the domestic consumption requirements and pay additional capacity charges (facilities fees) related to these components.
8. To minimize the use of potable water, the District requires the Applicant to conform to the City of Beaumont Landscaping Ordinance which pertains to water efficient landscape requirements and the following:
  - a. Landscaped areas which have turf, shall have "smart irrigation controllers" which use Evapotranspiration (ET) data to automatically control the watering. Systems shall have an automatic rain sensor to prevent watering during and shortly after rainfall, automatically determine watering schedule based on weather conditions, and not require seasonal monitoring changes. Orchard areas, if any, shall have drip irrigation.
  - b. Landscaping in non-turf areas should be drought-tolerant, consisting of planting materials which are native to the region. Irrigation systems for these areas should be drip or bubbler type.
  - c. The District will provide service so long as landscape areas are not installed with, converted to, or modified to non-functional turf as set forth in the City of Beaumont's Landscape Ordinance.
9. Non-potable water service shall be taken from the existing 24-inch ductile iron main located within First Street.

### **Fiscal Impact**

No negative fiscal impact to the District. All fees and deposits will be paid by the Applicant prior to providing service.

### **Attachments**

1. Resolution 2025-\_\_: Requesting LAFCO to Take Proceedings for Annexation of a Portion of the District's Service Boundary, with Exhibits A – B
2. 79 North Logistics Center Location Map
3. 79 North Logistics Center Site Plan
4. 79 North Logistics Center Will-Serve Letter Application

Staff Report prepared by Evan Ward, Associate Civil Engineer I

## RESOLUTION 2025-\_\_

### **A RESOLUTION OF THE BOARD OF DIRECTORS OF THE BEAUMONT-CHERRY VALLEY WATER DISTRICT REQUESTING THE RIVERSIDE LOCAL AGENCY FORMATION COMMISSION TO TAKE PROCEEDINGS FOR ANNEXATION OF A PORTION OF THE DISTRICT'S SERVICE BOUNDARY**

**WHEREAS**, the Beaumont-Cherry Valley Water District (BCVWD) desires to initiate proceedings pursuant to Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000, commencing with Section 56000 of the California Government Code, for the annexation of approximately 20.05 acres of property ("annexation property") to the BCVWD's service area; and

**WHEREAS**, Riverside County Local Agency Formation Commission (LAFCO) is the responsible agency that oversees the establishment, expansion, governance, and dissolution of local government agencies and their service areas to meet current and future community needs; and

**WHEREAS**, notice of intent to adopt this resolution of application has not been given to the Commission, each interested agency and each subject agency at least 21 days prior to the adoption of this Resolution; and

**WHEREAS**, a description of Assessor's Parcel Nos. 418-230-002, 418-230-003, 418-230-004, 418-260-013 and 428-260-014, the uninhabited area within the City of Beaumont proposed to be annexed to BCVWD, is attached hereto as Exhibit "A" through Exhibit "B", and by this reference incorporated herein; and

**WHEREAS**, BCVWD has received a will-serve letter application from a developer interested in developing within the annexation area, which will need water service from BCVWD, and this proposal is consistent with the sphere of influence of BCVWD; and

**WHEREAS**, it is desired to provide that the proposed annexation be subject to the following terms and conditions:

1. The Applicant will submit the annexation application, along with this Board approved Resolution, to LAFCO which has the jurisdiction of approving or disapproving of the annexation proposal with or without conditions
2. A Plan of Service study will be required to be submitted with the annexation application to LAFCO and will need to demonstrate BCVWD's capability of providing water service to the annexation area
3. Costs associated with the annexation into BCVWD through LAFCO shall be the responsibility of the applicant

**NOW THEREFORE BE IT RESOLVED** by the BCVWD Board of Directors as follows:

1. This Resolution of Application to LAFCO is hereby approved and adopted by the Board of Directors of the Beaumont-Cherry Valley Water District
2. The Riverside Local Agency Formation Commission is hereby requested to take proceedings for the annexation of property as described in Exhibit "A" through Exhibit "B",

according to the terms and conditions stated above and in the manner provided by the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000

3. The General Manager of the Beaumont-Cherry Valley Water District is hereby directed and authorized to execute, on behalf of the District, such documents as necessary for completing this proposed annexation
4. That the Secretary to the Board of Directors shall certify to the passage and adoption of this Resolution and is hereby authorized and directed to file, or cause to be filed, a certified copy of this Resolution with the Riverside Local Agency Formation Commission
5. This Resolution shall be effective as of the date of adoption.

**ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, 2025 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST:

\_\_\_\_\_  
Director Daniel Slawson, President of the  
Board of Directors of the  
Beaumont-Cherry Valley Water District

\_\_\_\_\_  
Director Andy Ramirez, Secretary to the  
Board of Directors of the  
Beaumont-Cherry Valley Water District

Attachment:

Exhibit A – Map Book 418, Page 23

Exhibit B – Map Book 418, Page 26

APNs 418230002, 418230003, 418230004, 418260013, and 418260014

418-23  
15-19

T.R.A. 002-000

POR. SE 1/4, SEC. 10, T.3S., R.1W.

THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCEL MAY NOT COMPLY WITH LOCAL LOT-SPLIT OR BUILDING SITE ORDINANCES.

APN 418-230-002

### THIRD

~~N89-45-33W~~

**STREET**

AVE

000-13-22E

## MAPLE

## SECOND

~~AVE~~

~~PALM~~

~~NAME~~

~~CONFIDENTIAL~~

**STREET**

APN 418-230-004

Hernandez

ASSESSOR'S MAP BK 418 PG. 23  
Riverside County, Calif.

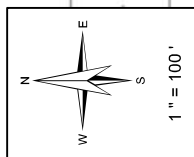
**Data \***  
467/434 O.R. OF 6-28-40  
RS 100/34, RS 100/41

Pg 19	Pg 36	
Pg 22	Pg 23	Pg 24
Pg 27	Pg 26	
		Pg 25

Map Reference *
SB AMENDED MAP OF THE TOWN OF BEAUMONT

May 2012

Date	Old Number	New Number
5/11/1976	1	5
4/18/2012	5	6 ST



1" = 100'

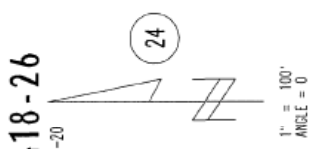
### Legend

Lot Lines  
 Right-Of-Way  
 Old Lot Lines  
 Reference R.O.  
 Other Easements  
 Lease Area  
 Subdivision Tics

# Exhibit B - Map Book 418, Page 26

POR. SEC 10 T.3S., R.1W  
CITY OF BEAUMONT  
T.R.A. 002-000

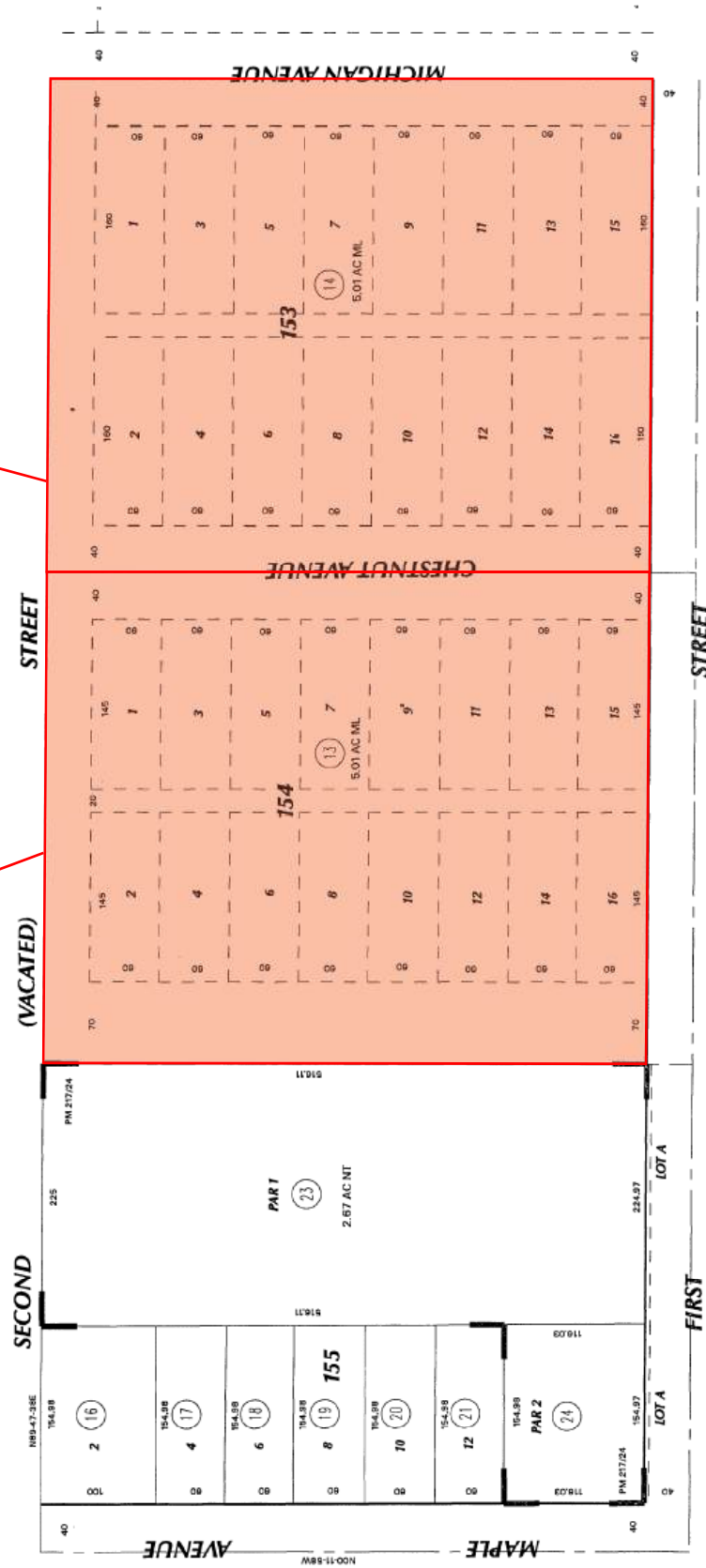
418-26  
15-20



THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCEL MAY NOT COMPLY WITH LOCAL LOT-SPLIT OR BUILDING SITE ORDINANCES.

AUG 16 2006

APN 418-260-013 (VACATED) APN 418-260-014



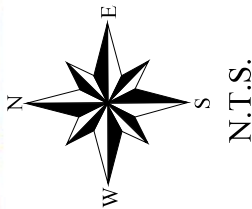
DATA: 457/458 O.R. OF 5-28-40  
62 100/41

ASSESSOR'S MAP BK418 PG.26  
Riverside County, Calif.

COOPY

MB 6/16-17 AMENDED MAP OF THE TOWN OF BEAUMONT  
PM 217/24-25 PARCEL MAP 33706  
Aug 2006

DATE	OLD NUMBER	NEW NUMBER
6/17/21	1	1
6/17/21	2	2
6/17/21	3	3
6/17/21	4	4
6/17/21	5	5
6/17/21	6	6
6/17/21	7	7
6/17/21	8	8
6/17/21	9	9
6/17/21	10	10
6/17/21	11	11
6/17/21	12	12
6/17/21	13	13
6/17/21	14	14
6/17/21	15	15
6/17/21	16	16
6/17/21	17	17
6/17/21	18	18
6/17/21	19	19
6/17/21	20	20
6/17/21	21	21
6/17/21	22	22
6/17/21	23	23
6/17/21	24	24



2025-06-11 BCVWD REGULAR BOARD OF DIRECTORS MEETING AGENDA - PAGE 184 OF 308

[illegible]

## SCHEME 11 SITE PLAN

Attachment 4 - 79 North Logistics Center Will-Serve Letter Application



BEAUMONT CHERRY VALLEY WATER DISTRICT

560 Magnolia Avenue • PO Box 2037

Beaumont, CA 92223-2258

Phone (951) 845-9581

www.bcvwd.org

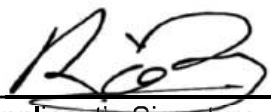
☒ Will Serve Request ☐ Water Supply Assessment (SB210)

Applicant Name: IV5 853 E. 3rd Street LLC	Contact Phone # [REDACTED]
Mailing Address: [REDACTED]	Fax #: [REDACTED]
City: [REDACTED]	E-mail: [REDACTED]
State & Zip: [REDACTED]	
Service Address: 853 E. 3rd Street, Beaumont, CA 92223	
Assessor's Parcel Number (APN), Tract Map No. Parcel Map No.: 418-230-002, -003, -004 & 418-260-013, -014	
Project Type: <input type="checkbox"/> Single-Family <input type="checkbox"/> Multi-Family <input checked="" type="checkbox"/> Commercial/Industrial <input type="checkbox"/> Minor Subdivision (5 lots or less) <input type="checkbox"/> Major subdivision (6+ lots) <input type="checkbox"/> Other	
Site Map Attached: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

The letter should be delivered to:

Recipient: [REDACTED] [REDACTED] [REDACTED]
PLEASE CHOOSE ONE: <input type="checkbox"/> Mail (above address) <input checked="" type="checkbox"/> E-mail <input type="checkbox"/> Fax <input type="checkbox"/> Will pick up

The District reserves the right to impose terms and conditions in Will Serve Letters and/or Water Supply Assessment Reports that take into account water availability issues, conservation issues and the District's existing facilities, all of which impact the District's ability to provide service to the subject property and maintain the District's ability to meet existing water demands.

  
Applicant's Signature

04/24/2025  
Date



**Beaumont-Cherry Valley Water District  
Regular Board Meeting  
June 11, 2025**

**Item 9**

**STAFF REPORT**

**TO:** Finance and Audit Committee

**FROM:** William Clayton, Finance Manager

**SUBJECT:** 2024 External Audit and Draft Annual Comprehensive Financial Report

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**Staff Recommendation**

Receive and file the independent auditors' unmodified (clean) opinion on the Beaumont-Cherry Valley Water District's (District) financial statements for the year ended December 31, 2024, included in the DRAFT December 31, 2024, Annual Comprehensive Financial Report (ACFR).

**Background**

The ACFR is used to communicate the District's financial condition and activity in a transparent and organized manner. The report presents historical and comparative information that can be useful to District staff, elected officials, and external users; such as debt rating agencies, businesses, other public agencies and the District's customers. The most recent ACFR and several prior year reports are available on the District's website.

Financial statements are prepared by the District and audited by independent auditors who are contracted through a competitive procurement process. The District's current independent auditor is Rogers, Anderson, Malody & Scott, LLP (RAMS). Auditors follow audit industry standards established by the American Institute of Certified Public Accountants (AICPA). These standards require auditors to provide an opinion on specific areas of the District's financial statements based on observations, inquiries, testing of transactions and analysis.

A clean, unmodified opinion communicates to users that the financial statements are fairly presented, in all material respects, and that the information used in the report is reliable. Other minor issues that would not warrant a change in the auditor's opinion are presented in the form of a Management Letter, with comments and recommendations to management, intending to improve internal control or result in other operating efficiencies.

The District's Annual Comprehensive Financial Report includes the following major sections and information:

**Introductory Section**

- Letter of Transmittal – prepared by management and used to communicate information on areas that may have an impact on the District's finances now and in the future. This includes economic factors as well as budget and management factors.



## **Financial Section**

- Independent Auditors' Report – report on the reliability and fair presentation of the ACFR.
- Management's Discussion and Analysis (MD&A) – an overview of the year's operations and how the District performed financially.
- Basic Financial Statements
  - Statement of Net Position – presents information on all of the District's assets and deferred outflows of resources, and liabilities and deferred inflows of resources, with the difference reported as net position.
  - Statement of Revenues, Expenses and Changes in Net Position – measures the success of the District's operations over the past reporting period(s) and can be used to determine if the District has successfully recovered all of its costs through its rates and other charges.
  - The Statement of Cash Flows – presents information relating to the District's cash receipts and cash disbursements during the year. This information should help readers assess the District's ability to generate future net cash flows, its ability to meet its obligations as they come due, and its need for external financing.
  - Notes to the Basic Financial Statements – presents additional information that is necessary to understand the data provided in the basic financial statements.
- Required Supplementary Information
  - Pension information – presents the District's proportionate share of the Net Pension Liability of the Cost-Sharing Multiple Employer Benefit Plan, and contributions to the Plan as of the end of the year.
  - Other Post-Employment Benefits information – presents three (3) years of OPEB funding information.

## **Statistical Section**

Presents information on financial trends, revenue capacity, debt capacity, demographic and economic conditions, and comparative operational data, for ten years.

## **Fiscal Impact**

There is no immediate financial impact or budget action necessary as a result of the recommended action.

## **Attachment(s)**

1. Summarized Financial Information for the Year Ended December 31, 2024
2. \*DRAFT\* Annual Comprehensive Financial Report for the year ended December 31, 2024
3. RAMS slide presentation

Report prepared by William Clayton, Finance Manager

# Beaumont-Cherry Valley Water District

DRAFT  
SUBJECT TO  
CHANGE

## Annual Comprehensive Financial Report



www.bcvwd.gov

Fiscal Year Ended December 31, 2024

Beaumont, California

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# Annual Comprehensive Financial Report

For the Year Ended December 31, 2024

**Beaumont-Cherry Valley Water District**  
**Beaumont, California**

## **Board of Directors as of December 31, 2024**

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

Daniel K. Jaggers, P.E., General Manager

## **Prepared by the Finance and Administration Department**

Sylvia Molina  
Director of Finance and Administration

*The District's goal is to provide for a healthy, safe and enriched quality of life throughout the District boundaries through watershed stewardship and comprehensive management of water resources in a practical, cost-effective, and environmentally sensitive manner for current and future generations.*

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Beaumont-Cherry Valley Water District  
Annual Comprehensive Financial Report  
For the Year Ended December 31, 2024

DRAFT  
SUBJECT TO  
CHANGE

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# Introductory Section



**DRAFT  
SUBJECT TO  
CHANGE**

Beaumont-Cherry Valley Water District  
560 Magnolia Avenue, Beaumont, CA 92223  
<https://bcvwd.gov>

#### Board of Directors

Andy Ramirez  
Division 1

Lona Williams  
Division 2

Daniel Slawson  
Division 3

John Covington  
Division 4

David Hoffman  
Division 5

June XX, 2025

Honorable Board of Directors and Customers of  
Beaumont-Cherry Valley Water District

We are pleased to submit the Annual Comprehensive Financial Report (ACFR) for the Beaumont-Cherry Valley Water District (District) for the year ended December 31, 2024. The report includes the following guidelines set forth by the Government Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP).

District staff prepared this financial report. District management is ultimately responsible for the data's accuracy and the presentation's completeness and fairness, including all disclosures in this financial report. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and reported in a manner designed to present the District's financial position and results of operations. All disclosures are necessary to enable the reader to understand the District's financial activities. Internal controls are an essential part of any financial reporting framework. The management of the District has established a comprehensive framework of internal controls to provide a reasonable basis for asserting that the financial statements are fairly presented. Because the cost of internal control should not exceed the benefits to be derived, the objective is to provide reasonable, rather than absolute assurance, that the financial statements are free of any material misstatements.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in Management's Discussion and Analysis (MD&A). The letter of transmittal is designed to complement the MD&A. The District's MD&A is immediately following the independent auditors' report.

The District's financial statements have been audited by Rogers, Anderson, Malody, and Scott, LLP, a licensed, certified public accounting firm. Based upon the audit, the independent auditors concluded that there was a reasonable basis for rendering an unmodified (clean) opinion that the District's financial statements for the year ended December 31, 2024, are fairly presented, in all material respects, in conformity with GAAP. The independent auditors' report is presented as the first component of the financial section of this report.

## **Profile of the District**

The District's goal is to provide for a healthy, safe, and enriched quality of life throughout the District boundaries through watershed stewardship and comprehensive management of water resources that are practical, cost-effective, and environmentally sensitive for current and future generations.

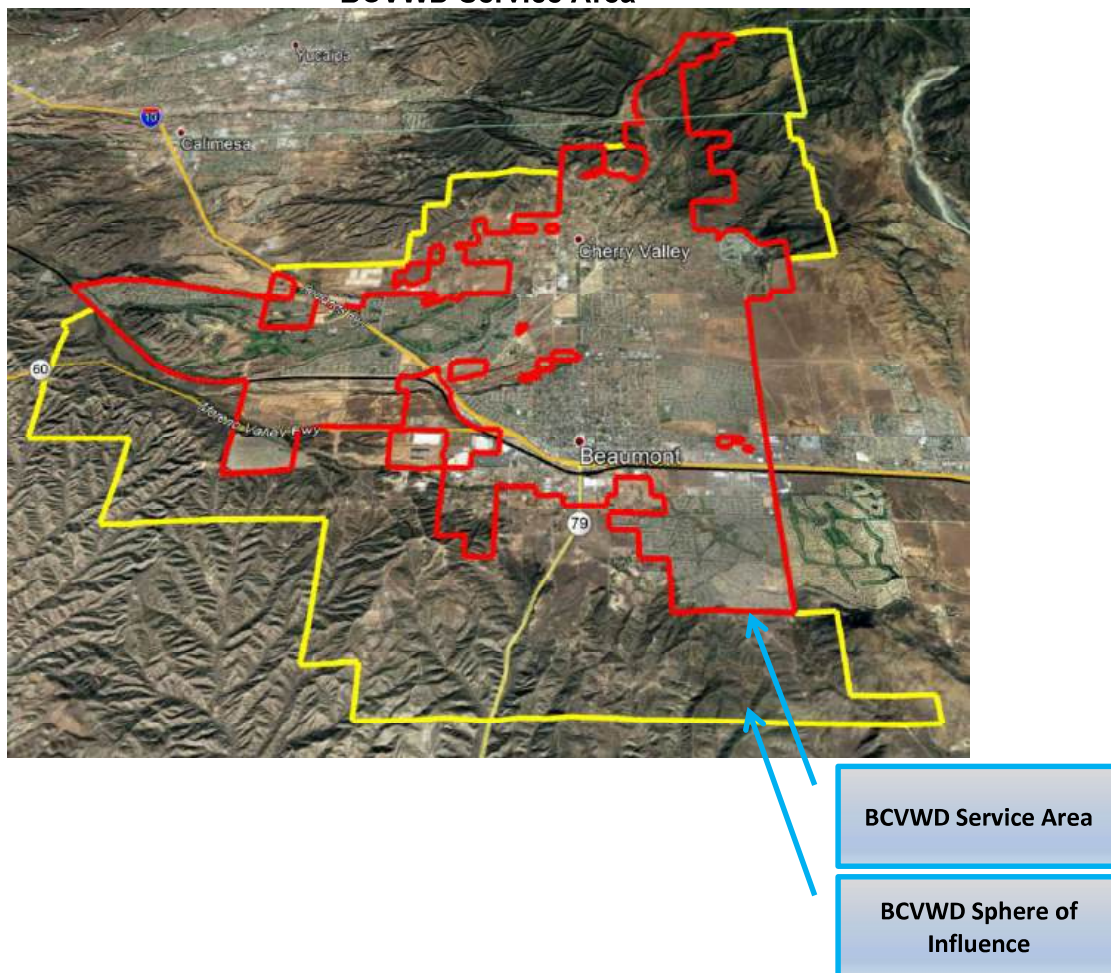
### **History**

The District's origin dates to the latter part of the 1800's when the Southern California Investment Company was the owner of the land that currently is the City of Beaumont and the community of Cherry Valley. The Company intended to build a system of water lines to develop subdivisions throughout the Beaumont and Cherry Valley areas. The area started to grow in the late 1880s, and in 1912, the community of Beaumont was incorporated. The District was formed in 1919 as the Beaumont Irrigation District under California Irrigation District law, Water Code Section #20500 et seq. The name was changed to the Beaumont-Cherry Valley Water District in 1973. The District owns 575 acres of watershed land in Edgar Canyon in San Bernardino County and 949 acres of watershed in Riverside County.

### **Service Area**

The District's present service area covers approximately 28 square miles, virtually all of which is in Riverside County and includes the City of Beaumont, the community of Cherry Valley, and some small areas of Calimesa.

**Figure 1  
BCVWD Service Area**



### **Water Services, Supply, and Reliability**

The District has both a potable and non-potable water distribution system. At the end of 2024, the District had 22,087 connections, an increase of 561 connections over 2023, 93.25 percent of which are for single-family residences.

The District has 24 wells, (21 active), and 14 reservoirs ranging from 0.5 million gallons (MG) to 5 MG. Total storage is approximately 23 MG.

Today, the District continues to develop programs and policies that ensure a water supply for the area's growing population and include recharge of local area stormwater and imported water from the State Water Project.

Of significance to its programs and goals, the Board authorized the purchase of 78.8 acres of land and eventually constructed the Noble Creek Recharge Facility to recharge imported water from the State Water Project. In the future, storm runoff and possibly highly treated recycled water may be recharged at the facility. These water sources would receive additional natural treatment as they recharge the groundwater, much like rain and runoff, which naturally treated seep into the ground to become groundwater.

The District's water supply for the year ended December 31, 2024, of 13,123.7 acre-feet (AF) was comprised of 8,816.2 AF of groundwater from the Beaumont Basin (67.18%), 2,240.4 AF of groundwater from Edgar Canyon (17.07%), and a 2,067.1 AF allocation of unused overlying water rights (15.75%) as determined by the Beaumont Basin Watermaster. Groundwater is pumped from Edgar Canyon and the Beaumont Basin. The allocation of unused overlying water rights within the Beaumont Basin is derived from a calculated volume of available water not produced by Overlying Parties and distributed to the Beaumont Basin Appropriators. The District imported 14,000.0 AF of State Water Project water during the year and after accounting for the 8,816.2 AF of groundwater pumped in the Beaumont Basin, the District added 5,183.8 AF of imported water to its Beaumont Basin Watermaster Storage Account during 2024.

### **Governance**

The District's Board of Directors includes five members elected at large by all citizens within the District's service area. Each Director serves a four-year staggered term and must be a resident of the division they represent. The District operates under a Board-Manager form of government. The General Manager is appointed by the Board and administers the daily affairs of the District and carries out the policies of the Board of Directors. The District employs a full-time and temporary staff of 45 under the direction of the General Manager.

### **Local Economy**

The District is mostly located within Riverside County, the fourth largest county in the State. Riverside County and San Bernardino County comprise the Inland Empire, one of the fastest-growing metropolitan areas in the nation. The Inland Empire covers approximately 27,000 square miles with a population of about 4.7 million. Riverside County has a population of 2.5 million people, and of this, the District serves approximately 67,010 between the City of Beaumont and the community of Cherry Valley.

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

According to US Census Bureau projections, median household incomes within the City of Beaumont of \$105,164 are 17 percent higher than for the County of Riverside at \$89,672 and 9 percent higher than the State-wide median household income of \$96,334. At the end of 2024, the median value of a single-family owner-occupied housing unit in the vicinity of the City of Beaumont was approximately \$527,500, up approximately 2 percent over the past year.

## **Financial Management**

The District manages its resources conservatively to deliver safe and reliable services to its customers at a fair and cost-effective price. It focuses on establishing fair rates, cost containment, long-term planning, maintaining and upgrading infrastructure, and pursuing alternative sources of funding. The keys to the District's successful financial management include the District's Capital Improvement Plan, annual budget process, and financial policies.

### **Capital Improvement Plan**

The Capital Improvement Plan (CIP) is a ten-year fiscal planning tool used to identify the future capital needs of the District and the timing and method of financing those capital needs. The CIP is designed to show how the District will build, maintain, and manage the assets needed to produce, treat, and distribute water while keeping costs as low as possible. This planning tool provides the framework for District investments over a ten-year horizon while allowing flexibility to adapt to changing infrastructure needs and opportunities.

### **Annual Budget Process**

The General Manager is responsible for keeping expenses within budget allocations and may adopt budget policies necessary to carry out that responsibility. No expenditure of funds shall be authorized unless sufficient funds have been appropriated by the Board or reallocated by the General Manager.

The General Manager may exercise discretion in the administration of the Budget to respond to changed circumstances by requesting budget amendments between line items within their department. Department directors must approve budget transfers between departments. Any single line item (account) modification above \$50,000 shall require the Board's approval. Any addition to the Budget shall also require approval by the Board. All budget transfers are documented and tracked in the District's computerized financial system and reported to the Finance and Audit Committee at their regular meetings on the first Thursday of each month.

The Capital Improvement Budget (CIB) is presented as a supplement to the annual operating Budget and includes only the next five years of the most recently adopted CIP. Any additions or changes to the CIP are documented in the CIB.

## Financial Policies

The District's financial policies include financial management practices used for operational and strategic decision making and allow the Board of Directors and stakeholders to monitor how the District manages its financial responsibilities.

*Investment Policy* - This policy provides a guideline for the prudent investment of surplus cash, reserves, trust funds, and restricted monies. It outlines an approach for maximizing the efficiency of the District's cash management system in compliance with Section 53646 of the Government Code of California. The policy applies to all financial assets of the District as accounted for in the audited financial statements. In order of priority, the District's investment activities' primary objectives are safety of principal through the mitigation of both credit and market risk, maintenance of the liquidity necessary to meet cash flow needs, and, lastly, return on investment.

*Reserve Policy* - This policy incorporates and identifies restricted reserves as Future Capital Commitments, Funds Held for Others, and Debt Service. Board-designated unrestricted reserves are identified in the policy as Emergency, Capital Replacement, and Operations.

The purpose of the Emergency Reserve is to ensure continued service to the District's customers and service areas for events that are impossible to anticipate and budget. The Emergency Reserve is adjusted annually to a minimum of 15 percent of the annual operating Budget.

The Capital Replacement Reserve is earmarked to purchase operating equipment, physical plant, infrastructure, water conservation projects, and other capital items. They are designed to stabilize funding for capital by accumulating "pay as you go" reserves available for necessary capital purchases. The Capital Replacement Reserve is funded through any sources available for capital improvements, including operating revenues.

The Reserve for Operations is to be used for working capital purposes and to ensure continuity of customer services regardless of cash flow. This Reserve is adjusted annually to a minimum amount sufficient to pay for three months of budgeted operating expenses, not exceeding a maximum of six months of budgeted operating expenses. Adequate reserves and sound financial policies provide financial flexibility in unanticipated costs or revenue fluctuations.

*Purchasing Policy* - This policy is designed to establish policies and procedures that provide for:

- competitive bidding in the open market
- a cost-effective purchasing process that incorporates high ethical standards
- obtaining quality materials, supplies, equipment, and non-professional services at the lowest ultimate cost and in a timely manner
- a process to purchase, using effective fiscal controls that assure adherence to budgeted expenses and for obtaining appropriate levels of approval as established therein

## Challenges Facing the District

The District currently faces several challenges including investment in infrastructure, drought and related unfunded legislative mandates, and pension and retiree healthcare costs.

*Investment in Infrastructure* - Aging infrastructure continues to be a significant challenge for the District. Most of this aging infrastructure requires substantial investment in both the short- and long-term. The District currently has the reserves to address the immediate replacement and improvement projects. Still, it is looking at alternative funding sources such as grants, loans, and revenue bond funding.

*Drought Impacts* - Climate change has made California's dry and wet spells more extreme and unpredictable – after the three driest years on record between the beginning of 2020 and the end of 2022, recent rain and snowfall have dramatically changed conditions in many parts of the state. The state recently announced a major increase in expected State Water Project deliveries to local agencies – now at 50% allocation.

*Making Conservation a Way of Life* - These regulations establish guidelines for efficient water use including the implementation and oversight of new standards in compliance with Assembly Bill (AB) 1668 and Senate Bill (SB) 606. There will be a significant fiscal impact related to compliance with the regulations including a reduction in water sales revenue, the cost of a public campaign promoting conservation, and other potential administrative expenses.

*Chromium IV [Cr(IV)] compliance* - Three District wells show levels of Cr(IV) exceeding the maximum contaminant level. Addressing this could pose a heavy fiscal impact on the District. Options are being considered to determine the most cost-effective and efficient method to maintain compliance with the new standard.

*Delta Conveyance Project* - California's primary clean water supply relies on an aging and inefficient system that struggles to store water when it's available. The Delta Conveyance Project (DCP) aims to address this by creating a new water delivery tunnel under the Sacramento-San Joaquin Delta, reducing risks from earthquakes, sea level rise, and other climate impacts. This project will help ensure reliable water deliveries while protecting the environment, with costs shared by State Water Project (SWP) contractors and public water agencies that depend on this supply.

The California Department of Water Resources (DWR) certified the final Environmental Impact Report (EIR) for the project in December 2023, meeting California Environmental Quality Act (CEQA) requirements. The Delta Conveyance Authority (DCA) updated the project's cost estimate in May 2024, setting it at \$20.1 billion in 2023 dollars. The San Geronio Pass Water Agency's (SGPWA) share is expected to be about 2%, or approximately \$402 million, though these contributions may change as the project advances.

The DCP will modernize water transport in the Sacramento-San Joaquin Delta by adding new facilities to divert water in the north Delta and constructing a tunnel to secure water movement. This initiative will provide a more reliable supply of water while addressing climate challenges and protecting the ecosystem. The U.S. Army Corps of Engineers has also completed an Environmental Impact Statement (EIS) for the DCP, ensuring compliance with the National Environmental Policy Act (NEPA) and further supporting efforts to secure California's critical water resources.

*Sites Reservoir* - The Board of Directors (BOD) has authorized ongoing participation in the Sites Reservoir Project (Sites), an off stream water storage initiative designed to enhance flood protection and water storage north of the Bay Delta. Recognizing the District's need for imported water, the BCVWD BOD approved a participation level of 4,000 acre-feet per year (AFY) of water supply in partnership with the San Geronio Pass Water Agency (SGPWA), which has committed to an additional 10,000 AFY. This partnership was formally approved by the SGPWA Board on October 17, 2016.

The Sites Reservoir Project aims to provide flexibility by storing water during wet years and releasing it during dry periods. With a planned maximum storage capacity of 1.5 million acre-feet (MAF), Sites will help stabilize water availability across the region.

In 2021, the project was adjusted to reduce its scale and costs, now estimated at approximately \$4 billion, down from over \$5 billion. To help with financing, Sites has secured over \$517 million in federal funding.

In May 2024, a judge dismissed environmental challenges to the project's Environmental Impact Report (EIR), allowing it to proceed. However, ongoing protests regarding the Project's water rights have delayed the State Water Resources Control Board's (SWRCB) issuance of a Water Right Permit by six months, pushing the expected construction start to 2026, with operations slated for 2032.

The delay in the Water Right Permit has also postponed the next phase of funding commitments from participating agencies by 25 weeks, impacting project timelines. The total regional commitment to Sites is 14,000 acre-feet per year (AFY), allowing for approximately 87,000 acre-feet of regional storage within the 1.5 MAF capacity. Continued collaboration between SGPWA and BCVWD will be essential to maximize the regional benefits of Sites, including water storage, delivery, and trading options, to meet the area's needs effectively.

*Increasing CalPERS Costs* - State level policy decisions presided over by the California Public Employees' Retirement System (CalPERS) Board can directly impact the District's financial obligations to the pension fund. Pension costs continue to increase nationally, requiring 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 the establishment of a stabilization fund to build budget resiliency against future policy changes by the CalPERS Board. The District has been proactive in mitigating these costs.

At the regular meeting held on September 13, 2023, the Board adopted Resolution 2023-24: Electing to Participate in the California Employers' Pension Prefunding Trust (CEPPT) program, Adopting the Agreement to Prefund Employer Contributions to a Defined Benefit Pension Plan, and Authorization for Execution of Related Documents. CEPPT is a Section 115 trust fund dedicated to prefunding pension contributions for all eligible California public agencies. By joining this trust fund, the District is currently prefunding future contribution costs from investment earnings provided by CalPERS. Contributions to the CEPPT programs are voluntary and determined by the District. Under the District's current Funding Policy, the Pension Trust will be funded with \$73,540 for Fiscal Year 2025. The District Board has been concerned about the rising level of the District's share of contributions, thus increasing the District's unfunded liability. More specific information is presented in Note 13 of the Notes to the Financial Statements.

*Other Post-Employment Benefits (OPEB) Costs* - The District offers post-employment medical benefits. Benefits and employee/employer contributions are based on a minimum of five years of service, hire date and date of retirement. At the regular meeting held on May 11, 2022, the Board adopted Resolution 2022-15: Electing to Participate in the California Employers' Retiree Benefit Trust (CERBT) program, Adopting the Agreement to Prefund Other Post-Employment Benefits Through CalPERS, and Execution of Related Documents. CERBT is a Section 115 trust fund dedicated to prefunding Other Post-Employment Benefits (OPEB) for all eligible California public agencies. By joining this trust fund, the District is currently prefunding future costs from investment earnings provided by CalPERS. Contributions to the CERBT programs are voluntary and determined by the District. Under the District's current Funding Policy, the OPEB Trust will be funded with \$111,300 for Fiscal Year 2025. More specific information is presented in Note 11 of the Notes to the Financial Statements.

### **Major Initiatives**

Primary goals for the District continue to be the conservation and efficient use of urban water supplies, the means to meet increasing water demands, and the accurate accounting of all business operations, including District infrastructure. Planning for and developing facilities to provide water for future growth continues to be a District priority.

Following are highlights of the District's completed and ongoing initiatives identified in the 2023 Annual Comprehensive Financial Report (ACFR) and highlights of significant projects planned to be initiated in 2025 to meet the District's goals.

**Completed:**

- Successfully supported the deployment of the final 200 automatic meters and associated transmitters, completed installations of system collectors and repeaters, and conducted extensive testing and quality assurance activities. By year-end, the AMI technology was activated, significantly enhancing operational efficiency and giving staff access to real-time water usage data.
- Completed 100% of the planning and design for Noble Reservoir No. 2 (T-3040-0001) and its Transmission Pipeline (P-3040-0009). Construction of the transmission pipeline commenced in October 2024 and is expected to be completed by early 2025.
- Successfully retrofitted chlorination systems at Wells 25 and 29, ensuring safe and uniform chlorination equipment throughout the District.

**To Be Initiated:**

- Implement the new Supervisory Control and Data Acquisition (SCADA) system that will enable staff to have increased oversight and control of all water operations and facilities; said system will include opportunities for remote and mobile device access, thereby improving system maintenance and control operations activities. Project components include site retrofits and upgrades of electrical equipment, wires, communications equipment, etc., and all District facilities sites (e.g., wells, booster, reservoirs, pressure-reducing stations, etc.).
- Provide project management and oversight for the re-drilling of two potable water wells (Wells 1A and 2A) to enhance system redundancy and increase pumping capacity to meet peak demands, ensuring enhanced water supply capacity.

**Ongoing:**

- Implement a new rate structure in 2025 to take effect through at least 2027 that is designed to meet operational and capital needs, reflecting fair and sustainable rates for customers and ensuring financial stability for the District.
- Complete the design and construction documents for the recoating, painting, and rehabilitation of Cherry Tanks I, II, & III, Vineland Tank I, and Lower Edgar Tank. Begin implementation of coating and modifications for these facilities in 2025 and 2026.
- Continue advancement to cybersecurity initiatives by deploying, testing, and refining applications, technologies, and systems reasonably necessary to ensure a secure, safe, and effective workplace.
- Continue advancing District and regional water supply activities, including analysis and planning for the District, the San Geronio Pass Water Agency (SGPWA), and the San Geronio 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.

- 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.

### **Awards and Acknowledgements**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the District for its Annual Comprehensive Financial Report (ACFR) for the fiscal year ended December 31, 2023. To be awarded a Certificate of Achievement, the District had to publish an easily readable and efficiently organized ACFR that satisfied generally accepted accounting principles and applicable program requirements.

A Certificate of Achievement for Excellence in Financial Reporting is valid for one year only. However, our current ACFR meets the Certificate of Achievement for Excellence in Financial Reporting Program's requirements. We will submit it to the GFOA to determine its eligibility for another certificate.

Preparation of this report was accomplished by the combined efforts of District staff. We appreciate the dedicated efforts and professionalism these staff members contribute to the District. We would also like to thank the members of the Board of Directors for their continued support in the planning and implementation of the Beaumont-Cherry Valley Water District's financial and operating policies.

  
\_\_\_\_\_  
**Daniel Jaggers, P.E.**  
**General Manager**  
\_\_\_\_\_  
**Sylvia Molina**  
**Director of Finance and  
Administration**

# Beaumont-Cherry Valley Water District

560 Magnolia Avenue Beaumont CA 92223  
951.845-9581 [www.bcvwd.org](http://www.bcvwd.org)

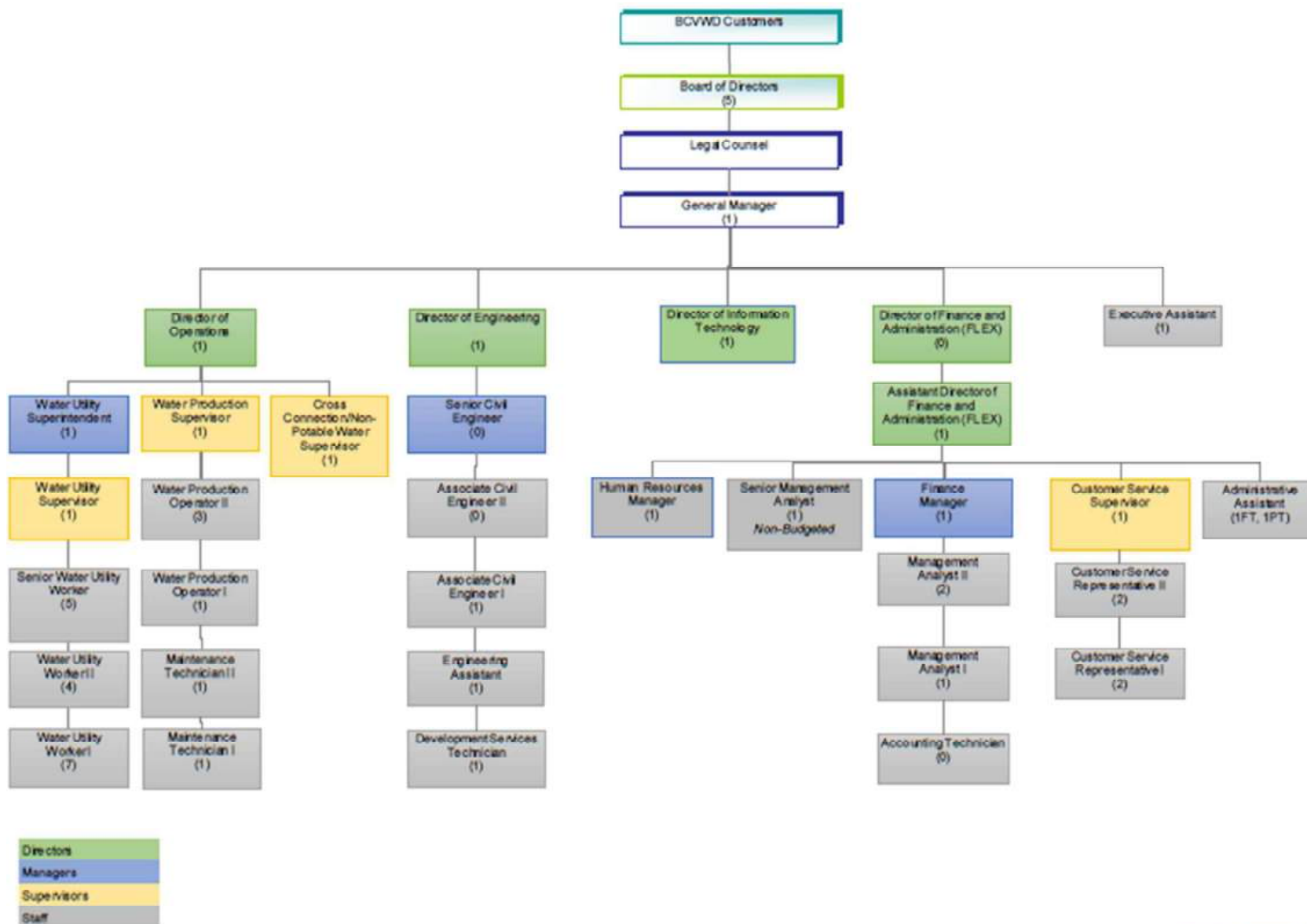


## Board of Directors as of December 31, 2024

Director	Title	Division	Current Term
Andy Ramirez	Secretary	1	12/2024 – 12/2028
Lona Williams	Vice President	2	12/2024 – 12/2028
Daniel Slawson	President	3	12/2022 – 12/2026
John Covington	Director	4	12/2022 – 12/2026
David Hoffman	Treasurer	5	12/2022 – 12/2026

Daniel K. Jagers, P.E.  
General Manager

# Beaumont-Cherry Valley Water District Organizational Chart



Effective 01/01/2024



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Beaumont Cherry Valley Water District  
California**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2023

*Christopher P. Morill*

Executive Director/CEO



# Financial Section

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# Independent Auditor's Report

## ***Independent Auditor's Report***

Board of Directors  
Beaumont-Cherry Valley Water District  
Beaumont, California

### **Report on the Audit of the Financial Statements**

#### ***Opinion***

We have audited the accompanying financial statements of the Beaumont-Cherry Valley Water District (the District), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the District, as of December 31, 2024, and the respective changes in financial position, and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America and State Controller's *Minimum Audit Requirements for California Special Districts*.

#### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*) and the State Controller's *Minimum Audit Requirements for California Special Districts*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### ***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, pension related schedules and OPEB related schedules be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Other Information***

Management is responsible for the other information included in the annual comprehensive financial report (ACFR). The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### ***Prior Year Comparative Information***

We have previously audited the District's 2023 financial statements, and we expressed an unmodified opinion in our report dated July 17, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2023, is consistent, in all material respects, with the audited financial statements which it has been derived.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June XX, 2025 on our consideration of District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering District's internal control over financial reporting and compliance.

San Bernardino California

June XX, 2025

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# Management's Discussion and Analysis

**Management's Discussion and Analysis****For the Year Ended December 31, 2024 and with Comparative Information for the Year  
Ended December 31, 2023**

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As management of the Beaumont-Cherry Valley Water District (the "District" or "BCVWD"), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal years ended December 31, 2024 and 2023. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our transmittal letter which can be found on pages 1-10.

**FINANCIAL HIGHLIGHTS**

Based on the financial information for the year ended December 31, 2024, the following financial highlights are noted for the District:

- The assets and deferred outflows of resources of the District exceeded its liabilities and deferred inflows of resources at year end by \$208,782,585 (net position). Of this amount, \$31,303,852 represents unrestricted net position, which may be used to meet the District's ongoing obligations to customers and creditors and maintain designated reserves approved by the District's Board of Directors.
- The District's total net position increased \$3,885,173 from the prior fiscal year. The increase is mainly a result of a combination of investment earnings of \$4,137,489, other revenue of \$1,690,699, and capacity charges of \$345,117, which helped to offset an operating loss of \$2,233,700. Capacity charges are collected from developers to ensure that funds are set aside to provide for the expansion of the domestic and non-potable water system.

Based on the financial information for the year ended December 31, 2023, the following financial highlights are noted for the District:

- The assets and deferred outflows of resources of the District exceeded its liabilities and deferred inflows of resources at year end by \$204,897,412 (net position). Of this amount, \$30,319,547 represents unrestricted net position, which may be used to meet the District's ongoing obligations to customers and creditors and maintain designated reserves approved by the District's Board of Directors.
- The District's total net position increased \$697,458 from the prior fiscal year. The increase is mainly a result of investment earnings of \$3,604,003 and capacity charges to developers in the amount of \$1,772,202 which helped to offset an operating loss of \$4,814,118. Capacity charges are collected from developers to ensure that funds are set aside to provide for the expansion of the domestic and non-potable water system.

**Management's Discussion and Analysis**

**For the Year Ended December 31, 2024 and with Comparative Information for the Year  
Ended December 31, 2023**

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**OVERVIEW OF THE BASIC FINANCIAL STATEMENTS**

Beaumont-Cherry Valley Water District is a special-purpose government engaged in activities that are supported exclusively by user charges. As such, the District's financial statements are presented in the format prescribed for proprietary funds by the Governmental Accounting Standards Board.

The following financial statements for the year ended December 31, 2024 (2023 for comparative purposes only) consist of a series of interrelated statements designed to provide the reader with relevant, understandable data about the District's financial condition and operating results. They are the Statement of Net Position, the Statement of Revenues, Expenses, and Changes in Net Position, and the Statement of Cash Flows.

The Statement of Net Position presents financial information on all the District's assets and deferred outflows of resources, and liabilities and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Beaumont-Cherry Valley Water District is improving or deteriorating.

The Statement of Revenues, Expenses and Changes in Net Position presents information illustrating how net position changed during the fiscal year. This Statement measures the success of the District's operations over the past reporting periods and can be used to determine if the District has successfully recovered all its costs through its rates and other charges. More succinctly, this Statement can be used to evaluate the District's financial condition over the last two years. It can also be used as a basis for determining credit worthiness.

The Statement of Cash Flows presents information relating to the District's cash receipts and cash disbursements during the year. When used with related disclosures and information in the other financial statements, the information in this Statement should help readers assess the District's ability to generate future net cash flows, its ability to meet its obligations as they come due, and its need for external financing. It also provides insight into the reasons for differences between operating income and associated cash receipts and payments, and the effects of the District's financial position of its cash and non-cash investing for capital and related transactions during the years. This Statement answers questions about sources of cash, uses of cash, and the change in the cash balance during the reporting periods.

Notes to the Basic Financial Statements. The notes provide additional information that is necessary to understand the data provided in the basic financial statements. The notes to the financial statements are included immediately following the Basic Financial Statements and can be found as listed in the table of contents.

In addition to the Basic Financial Statements and accompanying notes, this report also presents Required Supplementary Information, which includes the schedule of the District's proportionate share of the net pension liability, schedule of pension contributions, and the schedule of funding progress on the other post-employment benefit (OPEB) plan. Required Supplementary Information can be found as listed on the table of contents.

## Management's Discussion and Analysis

For the Year Ended December 31, 2024 and with Comparative Information for the Year  
Ended December 31, 2023

## FINANCIAL ANALYSIS OF THE DISTRICT

The following condensed schedules contain a summary of financial information that was taken from the *Basic Financial Statements*, to assist readers in assessing the District's overall financial position and operating results.

## Condensed Statements of Net Position

	As of December 31,		
	2024	2023	2022
Assets			
Current assets	\$ 96,138,256	\$ 91,589,475	\$ 91,245,836
Non-current assets	1,933,528	2,241,015	2,521,798
Capital assets	124,219,689	122,064,962	120,835,111
Total assets	222,291,473	215,895,452	214,602,745
Deferred outflows of resources	1,437,373	1,929,048	1,893,038
Liabilities			
Current liabilities	9,114,259	6,958,819	6,737,608
Non-current liabilities	4,938,483	5,071,206	4,534,973
Total liabilities	14,052,742	12,030,025	11,272,581
Deferred inflows of resources	893,519	897,063	1,023,248
Net position			
Net investment in capital assets	124,153,698	122,055,075	120,796,822
Restricted	53,325,035	52,522,790	49,329,290
Unrestricted	31,303,852	30,319,547	34,073,842
Total net position	\$ 208,782,585	\$ 204,897,412	\$ 204,199,954

## Assets

**2024 compared to 2023** Total assets were \$222,291,473, reflecting an increase of \$6,396,021 primarily due to the following:

- Current assets, comprised of restricted and unrestricted assets, increased by \$4,548,781 mainly due to increases in unrestricted and restricted cash and investments from interest earnings of \$4,137,489.
- A large portion of the increase in current and total assets can be attributed to increases of \$1,301,038 and \$1,170,983 in accounts and grants receivable, respectively.

**2023 compared to 2022** Total assets were \$215,895,452, reflecting an increase of \$1,292,707 primarily due to the following:

- Net capital asset additions amounted to \$1,229,851.

Management's Discussion and Analysis

For the Year Ended December 31, 2024 and with Comparative Information for the Year  
Ended December 31, 2023

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**FINANCIAL ANALYSIS OF THE DISTRICT (Continued)**

*Liabilities*

**2024 compared to 2023** Total liabilities were \$14,052,742, reflecting an increase of \$2,022,717 primarily due to the following:

- Accounts payable increased by \$2,092,354 mainly due to an increased amount of acre-feet (AF) of imported water purchased at the end of the year as compared to the prior year, as well as increased construction activities.

**2023 compared to 2022** Total liabilities were \$12,030,025, reflecting an increase of \$757,444 primarily due to the following:

- The District's net pension liability increased by \$480,748. In accordance with generally accepted accounting principles, the net pension liability is measured as the total pension liability, less the pension plan's fiduciary net position, using standard actuarial practices.
- Accounts payable increased by \$372,050, mainly due to an increased amount of acre-feet (AF) of imported water purchased at the end of the year as compared to the prior year, as well as increased construction activities.

*Net Position*

**2024 compared to 2023** Total net position was \$208,782,585 reflecting an increase of \$3,885,173.

- The largest portion of the District's net position, its investment in capital assets, was \$124,153,698 (59.47%) at the end of 2024, an increase of \$2,098,623 from the prior year. Investment in capital assets reflects its investment in land, transmission and distribution systems, reservoirs, tanks, pumps, buildings and structures, and equipment and vehicles, net of depreciation. The District uses its capital assets to provide water service to the residents of Beaumont, Cherry Valley, and a small portion of Calimesa. As such, these assets are not available for future spending.
- The restricted portion of net position was \$53,325,035 (25.54%), an increase of \$802,245 from the prior year. Restricted net position is subject to external restrictions on its use, such as for future infrastructure construction.

## Management's Discussion and Analysis

For the Year Ended December 31, 2024 and with Comparative Information for the Year  
Ended December 31, 2023

## FINANCIAL ANALYSIS OF THE DISTRICT (Continued)

*Net Position (Continued)*

**2023 compared to 2022** Total net position was \$204,897,412 reflecting an increase of \$697,458.

- The largest portion of the District's net position, its investment in capital assets, was \$122,055,075 (59.57%) at the end of 2023, an increase of \$1,258,253 from the prior year. Investment in capital assets reflects its investment in land, transmission and distribution systems, reservoirs, tanks, pumps, buildings and structures, and equipment and vehicles, net of depreciation. The District uses its capital assets to provide water service to the residents of Beaumont, Cherry Valley, and a small portion of Calimesa. As such, these assets are not available for future spending.
- The restricted portion of net position was \$52,522,790 (25.63%), an increase of \$3,193,500 from the prior year. Restricted net position is subject to external restrictions on its use, such as for future infrastructure construction.

## Condensed Statements of Revenues, Expenses and Changes in Net Position

	For the year ended December 31,		
	2024	2023	2022
Operating revenues			
Metered water sales	\$ 6,686,662	\$ 5,608,560	\$ 6,102,822
Water service charges	6,088,126	5,402,774	4,848,032
Water importation pass-through charges	3,844,653	3,505,928	3,994,823
Water pumping power pass-through charges	2,040,009	2,045,094	2,331,222
Development and installation charges	888,424	1,044,488	1,153,264
Other revenue	492,982	648,325	579,644
Non-operating revenues	5,790,737	3,740,084	309,559
Total revenues	25,831,593	21,995,253	19,319,366
Operating expenses	22,274,556	23,069,287	15,372,783
Non-operating expenses	16,981	710	1,569
Total expenses	22,291,537	23,069,997	15,374,352
Income (loss) before contributions	3,540,056	(1,074,744)	3,945,014
Capital contributions	345,117	1,772,202	8,159,853
Change in net position	3,885,173	697,458	12,104,867
Beginning net position	204,897,412	204,199,954	192,095,087
Ending net position	\$ 208,782,585	\$ 204,897,412	\$ 204,199,954

Management's Discussion and Analysis

For the Year Ended December 31, 2024 and with Comparative Information for the Year  
Ended December 31, 2023

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**FINANCIAL ANALYSIS OF THE DISTRICT (Continued)**

**Operating Revenues and Expenses**

**2024 compared to 2023** Total operating revenues of \$20,040,856 increased by \$1,785,687 primarily due to the following:

- Metered water sales and the corresponding water importation charges and water pumping pass-through charges totaling \$12,571,324 increased by \$1,411,742. This increase was primarily due to January 1, 2024 increase in the volumetric rates for most customer class types.
- Water service charges of \$6,088,126 increased by \$685,352 primarily due to the January 1, 2024 increase in the bi-monthly service charge, which is collected to pay for the costs of service associated with operations, like pipe and system maintenance, capital projects, distribution, meters, and service.

Total operating expenses of \$22,274,555 decreased by \$794,732 primarily due to the following:

- Purchases of imported water totaling \$5,586,000 decreased by \$1,596,000 as the District participated in a regional effort to buy imported water from Northern California to recharge the local groundwater basin, albeit to a lesser extent than in 2023. This decrease in imported water purchases was offset by an increase of \$727,344 in salaries and employee benefits due to changes made to full-time and part-time positions and the Cost of Living Adjustment (COLA) applied at 3.7% based on the Memorandum of Understanding (MOU).

**2023 compared to 2022** Total operating revenues of \$18,255,169 decreased by \$754,638 primarily due to the following:

- Metered water sales and the corresponding water importation charges and water pumping pass-through charges totaling \$11,159,582 decreased by \$1,269,285. This decrease was the result of a decrease in water demand by customers from 12,800 acre-feet in 2022, to 11,380 acre-feet in 2023.
- Water service charges of \$5,402,774 increased by \$554,742, primarily due to the January 1, 2023 increase in the bi-monthly service charge, combined with 3% growth in new service connections. The service charge is collected to pay for the costs of service associated with operations, like pipe and system maintenance, capital projects, distribution, meters, and service.

Total operating expenses of \$23,069,287 increased by \$7,696,504 primarily due to the following:

- Purchases of imported water totaling \$7,182,000 increased by \$6,473,376 as the District participated in a regional effort to buy imported water from Northern California to recharge the local groundwater basin. The District's imported water provider, San Geronio Pass Water Agency (SGPWA), exceeded deliveries of 20,000 acre-feet of imported water in 2023, more water in a calendar year than ever before. Higher groundwater levels resulting from the recharge not only helps ensure the health of the basin but also makes pumping groundwater more cost effective.

## Management's Discussion and Analysis

For the Year Ended December 31, 2024 and with Comparative Information for the Year  
Ended December 31, 2023

## FINANCIAL ANALYSIS OF THE DISTRICT (Continued)

## Capital Assets

	Balance December 31, 2024	Balance December 31, 2023	Balance December 31, 2022
Land, net	\$ 7,721,730	\$ 7,721,730	\$ 7,721,730
Construction in progress, net	7,996,268	6,380,755	6,649,853
Transmission and distribution system, net	72,094,059	70,908,694	68,637,303
Structures and improvements, net	12,569,250	12,771,617	12,948,805
Reservoirs and tanks, net	13,590,429	14,052,050	14,353,547
Pumping and telemetry equipment, net	9,142,751	9,498,064	9,900,224
Vehicles and equipment, net	1,036,576	721,170	586,648
Right-to-use, net	68,626	10,882	37,001
Capital assets, net	<u>\$ 124,219,689</u>	<u>\$ 122,064,962</u>	<u>\$ 120,835,111</u>

## 2024 compared to 2023

The District's investment in capital assets, net of accumulated depreciation, was \$124,219,689, an increase of \$2,154,727. The increase resulted mainly from the following significant capital additions, offset by current year depreciation and amortization of \$3,601,433:

- Pipeline replacement project costs amounting to \$3,789,266.
- Installations of new and retrofitted radio read-capable meters amounting to \$756,761.
- Replacement well drilling and rehabilitation costs of \$657,738.

## 2023 compared to 2022

The District's investment in capital assets, net of accumulated depreciation, was \$122,064,962, an increase of \$1,229,851. The increase resulted mainly from the following significant capital additions, offset by current year depreciation/amortization of \$3,426,898:

- Pipeline replacement project costs amounting to \$2,249,463.
- Installations of new and retrofitted radio read-capable meters amounting to \$1,372,806 as the District continued its grant-funded AMR/AMI Deployment project.
- Machinery and equipment costs totaling \$181,962
- Replacements, improvements, and additions to District sites totaling \$326,070.

## Management's Discussion and Analysis

For the Year Ended December 31, 2024 and with Comparative Information for the Year  
Ended December 31, 2023

## FINANCIAL ANALYSIS OF THE DISTRICT (Continued)

## Capital Assets (Continued)

New meter installations include the cost of employee labor, as well as meter parts. Meters are currently replaced every 10-15 years as part of the District's meter change out program. More information on the District's capital assets activity for the years ending December 31, 2024 and 2023 can be found in Note 5 of this report.

## Long Term Debt / Credit

## 2024 compared to 2023

The District's long-term debt totaling \$65,991 consisted solely of a lease payable resulting from a lease agreement for commercial real estate.

## 2023 compared to 2022

The District's long-term debt totaling \$9,887 consisted solely of a lease payable resulting from a lease agreement for commercial real estate.

## NEXT YEAR'S BUDGET AND RATES

*Fiscal Year 2025 Budget*

The District's Board of Directors and management considered many factors when setting the fiscal year 2025 budget, user fees, and charges.

	Actual Fiscal Year 2024	Budget Fiscal Year 2025	Dollar Change	Total Percent Change
Operating revenues	\$ 20,040,856	\$ 19,717,300	\$ (323,556)	-1.6%
Non-operating revenues	5,790,737	2,470,800	(3,319,937)	-57.3%
Total revenues	25,831,593	22,188,100	(3,643,493)	-14.1%
Operating expenses	22,274,556	25,829,000	3,554,444	16.0%
Non-operating expenses	16,981	-	(16,981)	-100.0%
Total expenses	22,291,537	25,829,000	3,537,463	15.9%
Income (loss) before contributions	3,540,056	(3,640,900)	(7,180,956)	-202.8%
Capital contributions	345,117	1,908,900	1,563,783	453.1%
Change in net position	3,885,173	(1,732,000)	(5,617,173)	-144.6%
Net position, beginning of period	204,897,412	208,782,585	3,885,173	1.9%
Net position, end of period	\$ 208,782,585	\$ 207,050,585	\$ (1,732,000)	-0.8%

**Management's Discussion and Analysis**

**For the Year Ended December 31, 2024 and with Comparative Information for the Year  
Ended December 31, 2023**

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**NEXT YEAR'S BUDGET AND RATES (Continued)**

*Water Rates and Charges*

The Board of Directors approved proposed changes to water rates and service charges following a public hearing on April 24, 2025, after an independent financial expert studied the then-current rate structures and cost of service, balancing revenue needs with mitigating rate increases for customers. The study revealed the need for new rates and charges based on increasing operating, maintenance and capital replacement costs, which went into effect on May 1, 2025, with changes effective again on January 1, 2026, 2027, 2028, and 2029.

**Requests for Information**

This financial report is designed to provide a general overview of the District's finances and to demonstrate accountability and stewardship over the money it receives. Questions regarding the content provided in this report or requests for additional information should be addressed to the Director of Finance and Administration, Beaumont-Cherry Valley Water District, 560 Magnolia Avenue, Beaumont, CA, 92223.

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## Basic Financial Statements

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# Beaumont-Cherry Valley Water District

DRAFT  
SUBJECT TO  
CHANGE

## Statements of Net Position

December 31, 2024 with Comparative Information as of December 31, 2023

	2024	2023
<b>ASSETS</b>		
<b>Current assets:</b>		
Cash and investments (Note 2)	\$ 30,240,429	\$ 28,846,068
Restricted cash and investments - funds held for others (Note 2)	4,864,668	4,713,893
Restricted cash and investments - capital commitments (Note 2)	50,803,717	49,869,475
Interest receivable	1,034,156	903,779
Accounts receivable, net of allowance for uncollectible accounts (Note 3)	5,671,216	4,370,178
Notes receivable (Note 4)	2,933	3,216
Restricted notes receivable (Note 4)	304,374	276,704
Grants receivable	1,170,983	-
Inventories	1,493,001	2,131,313
Prepaid items	552,779	474,849
<b>Total current assets</b>	<b>96,138,256</b>	<b>91,589,475</b>
<b>Noncurrent assets:</b>		
Notes receivable (Note 4)	6,693	9,806
Restricted notes receivable (Note 4)	1,926,835	2,231,209
Capital assets, net (Note 5)	124,219,689	122,064,962
<b>Total noncurrent assets</b>	<b>126,153,217</b>	<b>124,305,977</b>
<b>Total assets</b>	<b>222,291,473</b>	<b>215,895,452</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
OPEB related (Note 11)	286,371	330,057
Pension related (Note 13)	1,151,002	1,598,991
<b>Total deferred outflows of resources</b>	<b>1,437,373</b>	<b>1,929,048</b>
<b>LIABILITIES</b>		
<b>Current liabilities:</b>		
Accounts payable and other accrued liabilities (Note 7)	4,191,352	2,098,998
Customer account credit balances (Note 8)	254,607	260,844
Customer deposits payable	304,909	312,913
Unearned revenues (Note 9)	4,015,044	3,994,734
Current portion of long-term liabilities:		
Lease liability (Note 6)	33,427	9,887
Compensated absences (Note 10)	314,920	281,443
<b>Total current liabilities</b>	<b>9,114,259</b>	<b>6,958,819</b>
<b>Noncurrent liabilities:</b>		
Lease liability (Note 6)	32,564	-
Compensated absences (Note 10)	141,138	125,957
Net OPEB liability (Note 11)	1,100,421	1,231,515
Net pension liability (Note 13)	3,664,360	3,713,734
<b>Total noncurrent liabilities</b>	<b>4,938,483</b>	<b>5,071,206</b>
<b>Total liabilities</b>	<b>14,052,742</b>	<b>12,030,025</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
OPEB related (Note 11)	868,442	834,485
Pension related (Note 13)	25,077	62,578
<b>Total deferred inflows of resources</b>	<b>893,519</b>	<b>897,063</b>
<b>NET POSITION (Note 12)</b>		
Net investment in capital assets	124,153,698	122,055,075
Restricted:		
Capital commitments	50,803,717	49,869,475
Notes receivable	2,231,209	2,507,913
Investments in Section 115 Trust	290,109	145,402
Unrestricted	31,303,852	30,319,547
<b>Total net position</b>	<b>\$ 208,782,585</b>	<b>\$ 204,897,412</b>

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

**Beaumont-Cherry Valley Water District****DRAFT  
SUBJECT TO  
CHANGE****Statements of Revenues, Expenses and Changes in Net Position  
For the Year Ended December 31, 2024 with Comparative Information for the year ended  
December 31, 2023**

	<b>2024</b>	<b>2023</b>
<b>OPERATING REVENUES</b>		
Metered water sales	\$ 6,686,662	\$ 5,608,560
Water service charges	6,088,126	5,402,774
Water importation pass-through charges	3,844,653	3,505,928
Water pumping power pass-through charges	2,040,009	2,045,094
Development and installation charges	888,424	1,044,488
Other revenue	492,982	648,325
<b>Total operating revenues</b>	<b>20,040,856</b>	<b>18,255,169</b>
<b>OPERATING EXPENSES</b>		
Salaries and employee benefits	6,652,401	5,925,057
Pension expense	361,114	372,104
Energy expenses	2,651,587	2,699,945
Water purchases	5,586,000	7,182,000
Administration	678,926	667,852
Operations	1,073,991	649,462
Maintenance and repairs	962,733	1,331,109
Depreciation and amortization	3,601,433	3,426,898
Insurance	251,247	197,683
Professional fees	442,193	596,726
Other expenses	12,931	20,451
<b>Total operating expenses</b>	<b>22,274,556</b>	<b>23,069,287</b>
<b>Operating income (loss)</b>	<b>(2,233,700)</b>	<b>(4,814,118)</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Investment earnings	4,137,489	3,604,003
Interest expense	(16,981)	(710)
Rental income	34,209	37,809
Other revenue	1,690,699	101,187
Loss on disposal of capital assets	(71,660)	(2,915)
<b>Total nonoperating revenues (expenses)</b>	<b>5,773,756</b>	<b>3,739,374</b>
<b>Income before contributions</b>	<b>3,540,056</b>	<b>(1,074,744)</b>
<b>CAPITAL CONTRIBUTIONS</b>		
Capacity charges	345,117	1,772,202
<b>Total capital contributions</b>	<b>345,117</b>	<b>1,772,202</b>
<b>Change in net position</b>	<b>3,885,173</b>	<b>697,458</b>
<b>Net position, beginning of year</b>	<b>204,897,412</b>	<b>204,199,954</b>
<b>Net position, end of year</b>	<b>\$ 208,782,585</b>	<b>\$ 204,897,412</b>

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

**Beaumont-Cherry Valley Water District****DRAFT  
SUBJECT TO  
CHANGE****Statements of Cash Flows****For the Year Ended December 31, 2024 with Comparative Information for the year ended  
December 31, 2023**

	<b>2024</b>	<b>2023</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from customers	\$ 17,361,019	\$ 16,312,217
Receipts from developers (unrestricted)	887,665	1,292,282
Other receipts	2,234,874	792,412
Payments to employees for salaries and benefits	(6,587,605)	(5,953,036)
Payments to suppliers and service providers	(9,055,134)	(13,437,438)
(Refund)/receipt of customer deposits	(8,004)	(19,040)
Net cash provided (used) by operating activities	4,832,815	(1,012,603)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Amounts due to (from) grantor	(1,170,983)	104,725
Net cash provided (used) by noncapital financing activities	(1,170,983)	104,725
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Acquisition and construction of capital assets	(5,778,899)	(4,739,654)
Principal paid on leases	(15,507)	(28,402)
Interest paid on leases	(16,981)	(710)
Capital contributions	345,117	1,772,202
Receipts from notes	276,704	251,549
Net cash provided (used) by capital and related financing activities	(5,189,566)	(2,745,015)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest received	3,556,359	2,464,270
Realized gain on investments	450,753	830,753
Net cash provided (used) by investing activities	4,007,112	3,295,023
Net increase (decrease) in cash and cash equivalents	2,479,378	(357,870)
<b>Cash and investments, beginning of year</b>	83,429,436	83,787,306
<b>Cash and investments, end of year</b>	<u>\$ 85,908,814</u>	<u>\$ 83,429,436</u>
Reconciliation to the Statement of Net Position:		
Cash and investments	\$ 30,240,429	\$ 28,846,068
Restricted cash and investments - funds held for others	4,864,668	4,713,893
Restricted cash and investments - capital commitments	50,803,717	49,869,475
Total cash and investments	<u>\$ 85,908,814</u>	<u>\$ 83,429,436</u>

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

**Beaumont-Cherry Valley Water District****DRAFT  
SUBJECT TO  
CHANGE****Statements of Cash Flows, Continued****For the Year Ended December 31, 2024 with Comparative Information for the year ended  
December 31, 2023**

	<u>2024</u>	<u>2023</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>		
Operating income (loss)	\$ (2,233,700)	\$ (4,814,118)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation/amortization expense	3,601,433	3,426,898
Construction in progress abandoned	22,690	79,990
Other income	1,690,699	101,187
Rental income	34,209	37,809
(Increase) decrease in accounts receivable	(1,301,038)	67,955
(Increase) decrease in notes receivable	3,396	4,582
(Increase) decrease in inventories	638,312	(475,598)
(Increase) decrease in prepaid items	(77,930)	(64,959)
(Increase) decrease in deferred outflows of resources	491,675	(36,010)
Increase (decrease) in accounts payable and other accrued liabilities	2,092,354	372,050
Increase (decrease) in customer account credit balances	(6,237)	25,766
Increase (decrease) in customer deposits payable	(8,004)	(19,040)
Increase (decrease) in unearned revenues	20,310	(95,813)
Increase (decrease) in compensated absences	48,658	8,778
Increase (decrease) in other post-employment benefit obligations	(131,094)	13,357
Increase (decrease) in net pension liability	(49,374)	480,748
Increase (decrease) in deferred inflows of resources	(3,544)	(126,185)
Total adjustments	7,066,515	3,801,515
Net cash provided (used) by operating activities	\$ 4,832,815	\$ (1,012,603)
<b>Schedule of non-cash investing and capital and related financing activities</b>		
Lease acquisition	\$ 71,611	\$ -

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

Notes to Financial Statements

For the Year Ended December 31, 2024 and with Comparative Information for the Year  
Ended December 31, 2023

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

**A. Reporting Entity and Basis of Presentation**

The Beaumont-Cherry Valley Water District (District) is a special-purpose government district supplying and distributing water to over 60,000 people in the City of Beaumont, the community of Cherry Valley, and a small portion of the City of Calimesa. The District is governed by a five-member Board of Directors who serve overlapping four-year terms. The financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP), as applied to enterprise funds. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District solely operates as a special-purpose government which means it is only engaged in business-type activities; accordingly, activities are reported in the District's proprietary fund.

**B. Measurement Focus and Basis of Accounting**

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

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

**C. Cash and Cash Equivalents**

The District's cash and cash equivalents are considered to be cash on hand, demand deposits and investments with maturities less than 90 days. Therefore, for purposes of the statement of cash flows, the District considers the cash and investment balance to be cash and cash equivalents.

Notes to Financial Statements

For the Year Ended December 31, 2024 and with Comparative Information for the Year  
Ended December 31, 2023

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Restricted Cash and Investments**

Restricted cash and investments are cash and investments that are segregated and can only be used for specific purposes. The District's restricted cash and investments consist of funds held for others, including refundable or prepaid customer deposits. The District also restricts cash and investments for capital commitments in the amount of developer capacity charges collected during the year to ensure that funds are set aside to provide for the expansion of the domestic and non-potable water system.

Please refer to *Note 2 - Cash and Investments* for additional details.

**E. Inventories and Prepaid Items**

Inventories are stated at cost using the average-cost method, and consist of materials used in construction and maintenance of the water system.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. The costs of the prepaid items are recorded as expenses when consumed rather than when purchased.

**F. Capital Assets**

Capital assets purchased or constructed by the District are recorded at cost. Donated capital assets are recorded at actual or estimated acquisition value as of the date received. The District has a capitalization threshold of \$5,000. Land and construction in progress are not depreciated. Depreciation on the other assets is calculated on the straight-line method over the following estimated useful lives of the assets:

Pump House Structures	25 to 40 years
Well Casings & Development	10 to 40 years
Pumping Equipment	10 to 50 years
Chlorinators	15 to 30 years
Reservoirs & Tanks	15 to 50 years
Telemetry Equipment	10 to 20 years
Transmission & Distribution Mains	40 to 75 years
Meters & Meter Services	10 to 15 years
Fire Hydrants	30 to 50 years
Structures & Improvements	10 to 75 years
Office Furniture & Equipment	3 to 20 years
Automobile Equipment:	
Vehicles	5 to 15 years
Heavy Equipment	7 to 15 years
Light Equipment	5 to 7 years
General Equipment	5 to 15 years

Notes to Financial Statements

For the Year Ended December 31, 2024 and with Comparative Information for the Year  
Ended December 31, 2023

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**F. Capital Assets (continued)**

Please refer to *Note 5 - Capital Assets* for additional details.

**G. Intangible Assets**

Intangible right to use assets are related to equipment or real property that the District has obtained the right to utilize for a specified period of time through the use of a lease agreement. The life of the right to use asset is for the same period as the lease and amortized on a straight-line basis over that period.

**H. Unearned Revenues**

Unearned revenues arise when resources are received by the District before revenues are earned, as when developers pay in advance for services to be provided by the District at a later date. When the District has provided the services, the associated amounts will be recognized as revenue.

Please refer to *Note 9 - Unearned Revenues* for additional details.

**I. Compensated Absences**

*Vacation*

The District's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment upon separation from the District. An employee may also request to buy back vacation hours as desired during the year but must request a minimum of 10 hours per buyback, and must have a minimum remaining balance of 40 hours of vacation leave accrual after the purchase of said vacation hours for the calendar year. The liability for such leave is reported as an expense when incurred.

*Sick Leave*

All full-time, regular employees not using any sick leave for twelve consecutive months can convert their accrued sick hours to cash at a rate of half (.5) times their regular hourly rate. Sick hours may be "cashed out" at the employee's request no more than two (2) times per calendar year. Employees must maintain a balance of at least forty (40) hours of sick leave. Upon retirement or death, all employees or their beneficiaries are entitled to receive a pay-out of 50% of all accumulated sick leave. Accumulated sick leave dissolves when employees separate from the District in any other manner.

Please refer to *Note 10 - Compensated Absences* for additional details.

Notes to Financial Statements

For the Year Ended December 31, 2024 and with Comparative Information for the Year  
Ended December 31, 2023

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**J. Use of Estimates**

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

**K. Uncollectible Accounts**

The District provides an allowance for doubtful accounts for all accounts deemed uncollectible. Any unpaid debt is deemed a lien against the real property to which service is rendered in accordance with applicable law.

Please refer to Note 3 - *Accounts Receivable* for additional details.

**L. Use of Restricted Resources**

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

**M. Credit/Market Risk**

The District provides water services to local residents, commercial, industrial, irrigation and construction customers. As part of normal operating practices, credit is granted to residential, commercial, industrial, and irrigation customers on a secured basis and to construction customers on an unsecured basis.

**N. Fair Value Measurement**

The definition of *fair value* is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

Notes to Financial Statements

For the Year Ended December 31, 2024 and with Comparative Information for the Year Ended December 31, 2023

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**O. Pensions**

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

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used.

Valuation Date	June 30, 2023
Measurement Date	June 30, 2024
Measurement Period	July 1, 2023 to June 30, 2024

**P. Other Postemployment Benefits (OPEB)**

For purposes of measuring the net OPEB liability, deferred outflows/inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's plan and additions to/deductions from the OPEB's Plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

Valuation Date	June 30, 2024
Measurement Date	June 30, 2024
Measurement Period	July 1, 2023 to June 30, 2024

**Q. Prior Year Data**

Selected information regarding the prior year has been included in the accompanying financial statements. This information has been included for comparison purposes only and does not represent a complete presentation in accordance with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the District's prior year financial statements from which this selected financial information was derived.

Notes to Financial Statements

For the Year Ended December 31, 2024 and with Comparative Information for the Year Ended December 31, 2023

NOTE 2 – CASH AND INVESTMENTS

Cash and investments as of December 31 are classified in the accompanying financial statements as follows:

Description	2024	2023
Cash and investments	\$ 30,240,429	\$ 28,846,068
Restricted cash and investments - funds held for others	4,864,668	4,713,893
Restricted cash and investments - capital commitments	50,803,717	49,869,475
Total cash and investments	<u>\$ 85,908,814</u>	<u>\$ 83,429,436</u>

Cash and investments as of December 31 consist of the following:

Description	2024	2023
Cash on hand (petty cash and change drawers)	\$ 1,400	\$ 1,400
Demand deposits (cash in bank)	2,082,236	2,380,411
Investments	83,825,178	81,047,625
Total cash and investments	<u>\$ 85,908,814</u>	<u>\$ 83,429,436</u>

***Investments Authorized by the California Government Code and the District's Investment Policy***

The table below identifies the investment types that are authorized for the District by the California Government Code and the District's policy, where more restrictive. The table also identifies certain provisions of the California Government Code that address interest rate risk, credit risk, and concentration of credit risk.

Authorized Investment Type	Maturity Limit	Maximum Specified % of Portfolio
Municipal debt	5 years	None
US Treasury obligations	5 years	None
Supranational obligations	5 years	20%
Pass-through securities	5 years	20%
US Agency obligations	5 years	None
Bankers acceptances	180 days	40%
Commercial paper	270 days	25%
Negotiable certificates of deposit	5 years	30%
Placement service certificates of deposit	5 years	50%
Repurchase agreements	1 year	10%
Medium term notes	5 years	30%
Mutual funds and money market	N/A	20%
Collateralized bank deposits	N/A	None
Local Government Investment Funds	N/A	None
Local Agency Investment Fund (LAIF)	N/A	\$75 M

Notes to Financial Statements

For the Year Ended December 31, 2024 and with Comparative Information for the Year Ended December 31, 2023

NOTE 2 – CASH AND INVESTMENTS (Continued)

*Disclosures Relating to Interest Rate Risk*

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

The District's investment policy follows the California Government Code as it relates to limits on investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

The District's investments as of December 31, 2024 were as follows:

Investment Type	Fair Value	Maturity		
		Less than 1 year	>1 to 3 years	>3 to 5 years
LAIF	\$ 43,872,516	\$ 43,872,516	\$ -	\$ -
Asset backed securities	3,453,741	12,853	1,338,416	2,102,472
Money market fund	85,845	85,845	-	-
Supranational	341,391	-	-	341,391
US Agency	8,751,910	637,156	6,250,315	1,864,439
Collateralized mortgage obligations	3,661,459	668,924	2,019,198	973,337
US Treasury	14,195,874	6,308,801	1,714,434	6,172,639
Corporate notes	9,172,333	4,200,191	3,202,301	1,769,841
Section 115 Pension Trust	290,109	290,109	-	-
Total investments	<u>\$ 83,825,178</u>	<u>\$ 55,786,286</u>	<u>\$ 14,524,664</u>	<u>\$13,224,119</u>

The District's investments as of December 31, 2023 were as follows:

Investment Type	Fair Value	Maturity		
		Less than 1 year	>1 to 3 years	>3 to 5 years
LAIF	\$ 42,829,210	\$ 42,829,210	\$ -	\$ -
Asset backed securities	2,833,328	-	2,416,987	416,341
Money market fund	71,243	71,243	-	-
Supranational	708,545	361,434	-	347,111
US Agency	8,757,417	1,839,591	5,027,439	1,890,387
Collateralized mortgage obligations	3,097,318	733,533	2,238,761	125,024
US Treasury	12,023,908	2,898,751	7,866,427	1,258,730
Corporate notes	10,581,254	3,656,767	6,364,250	560,237
Section 115 Pension Trust	145,402	145,402	-	-
Total investments	<u>\$ 81,047,625</u>	<u>\$ 52,390,529</u>	<u>\$ 23,913,864</u>	<u>\$ 4,597,830</u>

Notes to Financial Statements

For the Year Ended December 31, 2024 and with Comparative Information for the Year Ended December 31, 2023

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**NOTE 2 – CASH AND INVESTMENTS (Continued)**

***Disclosures Relating to Credit Risk***

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's asset backed securities, US Agency securities, money market funds, supranational securities, and the collateralized mortgage obligations are all rated AAA/AA+. The Districts corporate notes investments are all rated at least A/A-.

***Concentration of Credit Risk***

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. There were no investments in any one issuer that represents 5% or more of the District's investments. Investments guaranteed by the U.S. government and investments in mutual funds and external investment pools are excluded from this requirement.

***Custodial Credit Risk***

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies.

California law also allows financial institutions to secure deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits. The District may waive collateral requirements for deposits which are fully insured by federal depository insurance.

As of December 31, 2024 and 2023, the District had deposits with financial institutions of \$2,372,345 and \$3,315,749, respectively, in excess of federal depository insurance limits and subject to custodial credit risk as described above. These deposits are collateralized 110% (as described above) by the bank.

Notes to Financial Statements

For the Year Ended December 31, 2024 and with Comparative Information for the Year  
Ended December 31, 2023

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**NOTE 2 – CASH AND INVESTMENTS (Continued)**

***Investment in State Investment Pool***

The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. LAIF is a governmental investment pool managed and directed by the California State Treasurer and is not registered with the Securities and Exchange Commission. An oversight committee comprised of California State officials and various participants provide oversight to the management of the fund. The daily operations and responsibilities of LAIF fall under the auspices of the State Treasurer's office. The fair value of the District's investment in this pool is reported in the accompanying financial statements, at amounts based upon the District's pro-rata share of the fair value provided by LAIF, for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. Accordingly, under the fair value hierarchy, the measurement of the District's investment is based on uncategorized inputs not defined as Level 1, Level 2, or Level 3 inputs. Further information about LAIF is available on the California State Controller's website: [www.treasurer.ca.gov/pmia-laif/](http://www.treasurer.ca.gov/pmia-laif/).

***CalTRUST***

The District is a voluntary participant in CalTRUST, a Joint Exercise Powers Agreement of the Investment Trust of California. The principal executive office is located at 1100 K Street, Suite 1010, Sacramento, California 95814. CalTRUST is subject to the California Joint Exercise of Powers Act. Each participant in CalTRUST must be a California Public Agency. The purpose of CalTRUST is to consolidate investment activities of its participants and thereby reduce duplication, achieve economies of scale and carry out coherent and consolidated investment strategies through the issuance of shares of beneficial interest in investments purchased by CalTRUST.

The two funds the District has invested in are the short-term and medium-term fund. The short-term fund has a targeted portfolio duration of 0 to 2 years and medium-term fund has a targeted portfolio duration of 1 ½ to 3 ½ years. Investment strategies are to attain as high as a level of current income as is consistent with the preservation of principal.

The fair value of the District's investment in CalTRUST is based upon the net asset value (NAV) of shares held by the District at year-end. The net asset value per share is computed by dividing the total value of the securities and other assets, less any liabilities, by the total outstanding shares. Liabilities include all accrued expenses and fees, including expenses of the trust.

The fair value of CalTRUST portfolio securities is determined on the basis of the market value of such securities, or, if market quotations are not readily available, at fair value under the guidelines established by the trustees. Investments with short remaining maturities may be valued at amortized cost which the CalTRUST Board has determined to equal fair value.

**Notes to Financial Statements**

**For the Year Ended December 31, 2024 and with Comparative Information for the Year Ended December 31, 2023**

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**NOTE 2 – CASH AND INVESTMENTS (Continued)**

***Fair Value Measurements***

Generally accepted accounting principles establish a fair value hierarchy consists of three broad levels: Level 1 inputs consist of quoted prices (unadjusted) for identical assets and liabilities in active markets that a government can access at the measurement date, Level 2 inputs consist of inputs other than quoted prices that are observable for an asset or liability, either directly or indirectly, that can include quoted prices for similar assets or liabilities in active or inactive markets, or market-corroborated inputs, and Level 3 inputs have the lowest priority and consist of unobservable inputs for an asset or liability.

US Agencies, US Treasuries, supranationals, corporate notes, collateralized mortgage obligations, and asset backed securities are valued using a variety of techniques such as matrix pricing, market corroborated pricing inputs such as yield curves and indices, and other market-related data and are classified in Level 2 of the fair value hierarchy. All other investments are not subject to the fair value hierarchy.

**NOTE 3 – ACCOUNTS RECEIVABLE**

Water Sales and Services are reported net of uncollectible amounts based on actual collections as of the date of the statements. The General Manager or their designee is authorized to file a lien against real property serviced with the Assessor-Clerk-Recorder of the County of Riverside for any charges 60 days past due. The amount of charges of unpaid bills are included as a lien against the debtor's property until the unpaid charges are collected and the account is brought current. Other receivables, those billings outside of the normal water sales and services billings, include items such as damages to District property and rental of District property. Amounts not expected to be collected within the next year have been included in the allowance for uncollectible accounts. Developer receivables are those receivables due from developers for development activity that has exceeded deposits collected to-date. The amount included in the allowance for uncollectible accounts is an estimate based on other refundable accounts held for the developer that the District feels they can use to negotiate settlement on balances due to the District. Amounts are aggregated into a single accounts receivable (net of allowance for uncollectible) amount on the financial statements.

The detail of the receivables, including applicable allowances for uncollectible amounts as of December 31, 2024 is as follows:

	Water Sales and Services	Other	Developer	Total
Receivables	\$ 4,973,098	\$ 24,886	\$ 942,422	\$ 5,940,406
Less: allowance for uncollectible accounts	-	-	(269,190)	(269,190)
Net receivables	<u>\$ 4,973,098</u>	<u>\$ 24,886</u>	<u>\$ 673,232</u>	<u>\$ 5,671,216</u>

Notes to Financial Statements

For the Year Ended December 31, 2024 and with Comparative Information for the Year Ended December 31, 2023

**NOTE 3 – ACCOUNTS RECEIVABLE (Continued)**

The detail of the receivables, including applicable allowances for uncollectible amounts, as of December 31, 2023 is as follows:

	Water Sales and Services	Other	Developer	Total
Receivables	\$ 3,679,541	\$ 18,362	\$ 941,465	\$ 4,639,368
Less: allowance for uncollectible accounts	-	-	(269,190)	(269,190)
Net receivables	<u>\$ 3,679,541</u>	<u>\$ 18,362</u>	<u>\$ 672,275</u>	<u>\$ 4,370,178</u>

**NOTE 4 – NOTES RECEIVABLE**

In 2003, the Bonita Vista Mutual Water Company (Bonita Vista) started the annexation process to join the District. The annexation agreement called for the District to install a new water delivery system. The property owners/shareholders in Bonita Vista were responsible for 1/100<sup>th</sup> of the costs of construction of the new system, at \$5,500 per meter. The notes are payable over 20 years at a variable interest rate calculated annually at 1.5 percent above the LAIF interest rate. The notes are due to mature as of February 15, 2028.

The District has entered into various agreements with the developers of the Fairway Canyon Community Association (Fairway Canyon) for payment of the new water component of the water main extension and capacity charges. The notes are payable over 10 years at an annual interest rate of 10 percent.

Amounts due from Bonita Vista and Fairway Canyon are separated into current and non-current portions on the *Statement of Net Position*.

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Notes to Financial Statements

For the Year Ended December 31, 2024 and with Comparative Information for the Year  
Ended December 31, 2023

**NOTE 4 – NOTES RECEIVABLE (Continued)**

The detail of the notes, including applicable allowances for uncollectible amounts as of December 31, 2024 is as follows:

	Notes Receivable	Restricted Notes Receivable	
	Bonita Vista	Fairway Canyon	Total
Current	\$ 2,933	\$ 304,374	\$ 307,307
Non-current	6,693	1,926,835	1,933,528
Total notes receivable	<u>\$ 9,626</u>	<u>\$ 2,231,209</u>	<u>\$ 2,240,835</u>

The detail of the notes, including applicable allowances for uncollectible amounts as of December 31, 2023 is as follows:

	Notes Receivable	Restricted Notes Receivable	
	Bonita Vista	Fairway Canyon	Total
Current	\$ 3,216	\$ 276,704	\$ 279,920
Non-current	9,806	2,231,209	2,241,015
Total notes receivable	<u>\$ 13,022</u>	<u>\$ 2,507,913</u>	<u>\$ 2,520,935</u>

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Notes to Financial Statements

For the Year Ended December 31, 2024 and with Comparative Information for the Year Ended December 31, 2023

NOTE 5 – CAPITAL ASSETS

The following table summarizes capital asset activity during the year ended December 31, 2024:

	Beginning Balance	Additions	Deletions	Transfers	Ending Balance
Capital assets, not being depreciated					
Land	\$ 7,721,730	\$ -	\$ -	\$ -	\$ 7,721,730
Construction in progress	6,380,755	5,683,493	(22,690)	(4,045,290)	7,996,268
Total capital assets, not being depreciated	14,102,485	5,683,493	(22,690)	(4,045,290)	15,717,998
Capital assets, being depreciated:					
Transmission and distribution system	95,563,059	47,637	-	3,254,013	98,864,709
Structures and improvements	18,509,798	24,032	-	104,945	18,638,775
Reservoirs and tanks	22,704,166	-	-	-	22,704,166
Pumping and telemetry equipment	14,789,918	-	(128,346)	120,531	14,782,103
Vehicles and equipment	3,067,578	23,737	(137,391)	565,801	3,519,725
Total capital assets, being depreciated	154,634,519	95,406	(265,737)	4,045,290	158,509,478
Less accumulated depreciation for:					
Transmission and distribution system	(24,654,365)	(2,116,285)	-	-	(26,770,650)
Structures and improvements	(5,738,181)	(331,344)	-	-	(6,069,525)
Reservoirs and tanks	(8,652,116)	(461,621)	-	-	(9,113,737)
Pumping and telemetry equipment	(5,291,854)	(404,184)	56,686	-	(5,639,352)
Vehicles and equipment	(2,346,408)	(274,132)	137,391	-	(2,483,149)
Total accumulated depreciation	(46,682,924)	(3,587,566)	194,077	-	(50,076,413)
Right-to-use assets being amortized					
Buildings	87,062	71,611	(87,062)	-	71,611
Less accumulated amortization for:					
Buildings	(76,180)	(13,867)	87,062	-	(2,985)
Total capital assets, being depreciated/amortized, net	107,962,477	(3,434,416)	(71,660)	4,045,290	108,501,691
Capital assets, net	\$ 122,064,962	\$ 2,249,077	\$ (94,350)	\$ -	\$ 124,219,689

In the year 2024, \$22,690 of CIP projects were deemed not viable and abandoned.

Notes to Financial Statements

For the Year Ended December 31, 2024 and with Comparative Information for the Year Ended December 31, 2023

NOTE 5 – CAPITAL ASSETS (Continued)

The following table summarizes capital asset activity during the year ended December 31, 2023:

	Beginning Balance	Additions	Deletions	Transfers	Ending Balance
Capital assets, not being depreciated					
Land	\$ 7,721,730	\$ -	\$ -	\$ -	\$ 7,721,730
Construction in progress	6,649,853	4,576,844	(79,990)	(4,765,952)	6,380,755
Total capital assets, not being depreciated	14,371,583	4,576,844	(79,990)	(4,765,952)	14,102,485
Capital assets, being depreciated:					
Transmission and distribution system	91,289,429	39,307	-	4,234,323	95,563,059
Structures and improvements	18,352,421	-	-	157,377	18,509,798
Reservoirs and tanks	22,546,667	-	-	157,499	22,704,166
Pumping and telemetry equipment	14,789,918	-	-	-	14,789,918
Vehicles and equipment	2,749,267	123,503	(21,945)	216,753	3,067,578
Total capital assets, being depreciated	149,727,702	162,810	(21,945)	4,765,952	154,634,519
Less accumulated depreciation for:					
Transmission and distribution system	(22,652,126)	(2,002,239)	-	-	(24,654,365)
Structures and improvements	(5,403,616)	(334,565)	-	-	(5,738,181)
Reservoirs and tanks	(8,193,120)	(458,996)	-	-	(8,652,116)
Pumping and telemetry equipment	(4,889,694)	(402,160)	-	-	(5,291,854)
Vehicles and equipment	(2,162,619)	(202,819)	19,030	-	(2,346,408)
Total accumulated depreciation	(43,301,175)	(3,400,779)	19,030	-	(46,682,924)
Right-to-use assets being amortized:					
Buildings	87,062	-	-	-	87,062
Less accumulated amortization for:					
Buildings	(50,061)	(26,119)	-	-	(76,180)
Total capital assets, being depreciated/amortized, net	106,463,528	(3,264,088)	(2,915)	4,765,952	107,962,477
Capital assets, net	\$ 120,835,111	\$ 1,312,756	\$ (82,905)	\$ -	\$ 122,064,962

In the year 2023, \$79,990 of CIP projects were deemed not viable and abandoned.

Notes to Financial Statements

For the Year Ended December 31, 2024 and with Comparative Information for the Year Ended December 31, 2023

**NOTE 6 – LEASE PAYABLE**

As of November 1, 2024, the District extended a lease agreement for commercial real estate. The lease is for 24 months. An interest rate of 3.0% was used. Monthly lease payments of \$2,896 were due at the beginning of the lease with annual payment adjustments based on the US Consumer Price Index for Riverside County. As of December 31, 2024, the District had a total Right-to-use asset of \$71,611, with accumulated amortization of \$2,985. The right-to-use asset is being amortized over the lease term.

Lease payable activity for the year ended December 31, 2024, was as follows:

	Beginning balance	Additions	Deletions	Ending balance	Current Portion
Lease payable	\$ 9,887	\$ 71,611	\$ (15,507)	\$ 65,991	\$ 33,427

Lease payable activity for the year ended December 31, 2023, was as follows:

	Beginning balance	Additions	Deletions	Ending balance	Current Portion
Lease payable	\$ 38,289	\$ -	\$ (28,402)	\$ 9,887	\$ 9,887

Future lease payments are as follows:

Year ending December 31,	Principal	Interest	Total
2025	\$ 33,427	\$ 1,525	\$ 34,952
2026	32,564	492	33,056
Total	\$ 65,991	\$ 2,017	\$ 68,008

Notes to Financial Statements

For the Year Ended December 31, 2024 and with Comparative Information for the Year Ended December 31, 2023

**NOTE 7 – ACCOUNTS PAYABLE AND OTHER ACCRUED LIABILITIES**

Accounts payable and other accrued liabilities as of December 31 were as follows:

Description	2024	2023
Accounts payable	\$ 3,931,085	\$ 1,909,683
Salaries and employee benefits	245,464	175,770
Other	14,803	13,545
Total accounts payable and other accrued liabilities	<u>\$ 4,191,352</u>	<u>\$ 2,098,998</u>

**NOTE 8 – CUSTOMER ACCOUNT CREDIT BALANCES**

Credit balances on customer utility accounts are to be used against future billings or refunded upon request where funds have been on deposit for one year in a customer's account and there have been no delinquency payments on any of the customer's accounts with the District during that year. As of December 31, 2024 and 2023, the balance was \$254,607 and \$260,844, respectively.

**NOTE 9 – UNEARNED REVENUES**

Developers make payments in advance of the District providing services, including items such as meter installations, development plan checks and development inspections. As the District provides these services, revenues are recognized and the unearned revenues balance is reduced. As of December 31, 2024 and 2023, the balance was \$4,015,044 and \$3,994,734, respectively.

**NOTE 10 – COMPENSATED ABSENCES**

In accordance with GASB Statement No. 101, *Compensated Absences*, the District has implemented updated reporting requirements for compensated absences beginning in fiscal year 2024. Compensated absences include vacation and other types of leave that are accrued by employees and are payable upon termination or retirement. The liability for compensated absences is determined annually.

The activity for the year ended December 31, 2024 was as follows:

Beginning Balance	Net Change	Ending Balance	Current Portion	Non-current Portion
<u>\$ 407,400</u>	<u>\$ 48,658</u>	<u>\$ 456,058</u>	<u>\$ 314,920</u>	<u>\$ 141,138</u>

Notes to Financial Statements

For the Year Ended December 31, 2024 and with Comparative Information for the Year Ended December 31, 2023

**NOTE 10 – COMPENSATED ABSENCES (Continued)**

The activity for the year ended December 31, 2023 was as follows:

Beginning Balance	Net Change	Ending Balance	Current Portion	Non-current Portion
\$ 398,622	\$ 8,778	\$ 407,400	\$ 281,443	\$ 125,957

**NOTE 11 – OTHER POST-EMPLOYMENT BENEFITS OBLIGATION**

***Plan Description***

The District currently participates in an agent multiple employer plan. The District pays a portion of the cost of health insurance (including prescription drug benefits) as post-employment benefits to retired employees who satisfy the eligibility rules as required by CalPERS Health Program enrollment. The current District contribution is fixed at \$474 per month. Spouses and surviving spouses are also eligible to receive benefits. Retirees may enroll in any medical plan available through the District's CalPERS Health Program, a cost-sharing multiple-employer medical coverage plan. The contribution requirements of eligible retired employees and the District are established and may be amended by the Board of Directors.

***Employees Covered***

As of the June 30, 2024 measurement date, the following numbers of participants were covered by the benefit terms under the Plan:

Active employees	45
Inactive employees or beneficiaries currently receiving benefits	6
Inactive employees entitled to, but not yet receiving benefits	1
Total	52

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Notes to Financial Statements

For the Year Ended December 31, 2024 and with Comparative Information for the Year Ended December 31, 2023

NOTE 11 – OTHER POST-EMPLOYMENT BENEFITS OBLIGATION (Continued)

*Net OPEB Liability*

The District's net OPEB liability was measured as of June 30, 2024 and the net OPEB liability used to calculate the total OPEB liability was determined by an actuarial valuation dated June 30, 2024, based on the following actuarial methods and assumptions:

Actuarial Assumptions

Actuarial Valuation Date	June 30, 2024
Discount Rate	4.70% at June 30, 2024; 4.44% at June 30, 2023
General Inflation	2.50% annually
Mortality, Retirement, Disability, Termination	Based on CalPERS 2000-2019 Experience Study
Salary increases	Aggregate - 2.75% annually Merit - CalPERS 2000-2019 Experience Study
Medical Trend	Non-Medicare – 7.90% for 2026, decreasing to an ultimate rate of 3.45% in 2076 and later Non-Kaiser Medicare – 6.90% for 2026, decreasing to an ultimate rate of 3.45% in 2076 Kaiser Medicare – 5.65% for 2026, decreasing to an ultimate rate of 3.45% in 2076 and later
Mortality Improvement	Mortality projected fully generational with Scale MP-2021

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

*Change in Assumptions*

The municipal bond rate was updated to reflect the District's prefunding. The municipal bond rate changed from 4.44% in 2023 to 4.70% in 2024. Certain demographic, medical trends and mortality assumptions were also updated.

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset class component	Target allocation CERBT-Strategy 3	Expected real Rate of return
Global equity	23%	4.56%
Fixed income	51%	1.56%
TIPS	9%	-0.08%
Commodities	3%	1.22%
REITS	14%	4.06%
Assumed long-term rate of inflation		2.50%
Expected long-term net rate of return, rounded		5.25%

Notes to Financial Statements

For the Year Ended December 31, 2024 and with Comparative Information for the Year Ended December 31, 2023

NOTE 11 – OTHER POST-EMPLOYMENT BENEFITS OBLIGATION (Continued)

**Discount Rate**

A discount rate of 4.70% was used in the valuation for measurement date June 30, 2024.

**Changes in the OPEB Liability**

The changes in the net OPEB liability for the Plan are as follows:

	(a) Total OPEB Liability	(b) Plan Fiduciary Net Position	(a) - (b) = (c) Net OPEB Liability
Balance at December 31, 2023 (6/30/23 measurement date)	\$ 1,546,155	\$ 314,640	\$ 1,231,515
Changes recognized for the measurement period:			
Service cost	92,496	-	92,496
Interest	71,937	-	71,937
Differences between expected and actual experience	(83,018)	-	(83,018)
Changes in assumptions	(52,647)	-	(52,647)
Contributions – employer	-	141,110	(141,110)
Net investment income	-	19,148	(19,148)
Benefit payments	(36,870)	(36,870)	-
Administrative expense	-	(396)	396
Net changes	(8,102)	122,992	(131,094)
Balance at December 31, 2024 (6/30/24 measurement date)	\$ 1,538,053	\$ 437,632	\$ 1,100,421

**Sensitivity of the Net OPEB Liability to Changes in the Discount Rate**

The following represents the net OPEB liability of the District if it were calculated using a discount rate one percentage point lower or one percentage point higher than the current rate:

December 31, 2024 (measurement date June 30, 2024):

	1% Decrease (3.70%)	Current Discount Rate (4.70%)	1% Increase (5.70%)
Net OPEB Liability	\$ 1,318,479	\$1,100,421	\$ 920,411

Notes to Financial Statements

For the Year Ended December 31, 2024 and with Comparative Information for the Year Ended December 31, 2023

**NOTE 11 – OTHER POST-EMPLOYMENT BENEFITS OBLIGATION (Continued)**

***Sensitivity of the Net OPEB Liability to Changes in the Discount Rate (Continued)***

December 31, 2023 (measurement date June 30, 2023):

	<b>1% Decrease (3.44%)</b>	<b>Current Discount Rate (4.44%)</b>	<b>1% Increase (5.44%)</b>
Net OPEB Liability	\$ 1,460,024	\$1,231,515	\$ 1,044,141

***Sensitivity of the Net OPEB Liability to Changes in the Health Care Trend Rates***

The following represents the net OPEB liability of the District if it were calculated using healthcare costs trend rates one percentage point lower or one percentage point higher than the current rate:

December 31, 2024 (measurement date June 30, 2024):

	<b>1% Decrease</b>	<b>Current Healthcare Cost Trend Rates</b>	<b>1% Increase</b>
Net OPEB Liability	\$ 1,010,072	\$1,100,421	\$ 1,257,711

December 31, 2023 (measurement date June 30, 2023):

	<b>1% Decrease</b>	<b>Current Healthcare Cost Trend Rates</b>	<b>1% Increase</b>
Net OPEB Liability	\$ 1,131,712	\$1,231,515	\$ 1,408,168

***OPEB Plan Fiduciary Net Position***

As the District is prefunding with an OPEB trust, Plan Fiduciary Net Position was \$437,631 as of the June 30, 2024 measurement date.

***Recognition of Deferred Outflows and Deferred Inflows of Resources***

Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time. Amounts are first recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense. The net difference between projected and actual earnings on OPEB plan investments is amortized over the expected average remaining service lifetime (EARSL) of plan participants.

Notes to Financial Statements

For the Year Ended December 31, 2024 and with Comparative Information for the Year Ended December 31, 2023

NOTE 11 – OTHER POST-EMPLOYMENT BENEFITS OBLIGATION (Continued)

*OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB*

For the fiscal year ended December 31, 2024, the District recognized OPEB expense of \$86,689. As of fiscal year ended December 31, 2024 and December 31, 2023, the District reported deferred outflows and inflows related to OPEB from the following sources:

December 31, 2024 (measurement date June 30, 2024):

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 12,687	\$ (279,397)
Changes in assumptions	251,254	(589,045)
Net differences between projected and actual earnings	3,058	-
Contributions to OPEB plan subsequent to the measurement date	19,372	-
Total	<u>\$ 286,371</u>	<u>\$ (868,442)</u>

December 31, 2023 (measurement date June 30, 2023):

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 14,669	\$ (227,413)
Changes in assumptions	291,249	(607,072)
Net differences between projected and actual earnings	6,796	-
Contributions to OPEB plan subsequent to the measurement date	17,343	-
Total	<u>\$ 330,057</u>	<u>\$ (834,485)</u>

The \$19,372 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2024 measurement date will be recognized as a reduction of the net OPEB liability during the upcoming fiscal year. Other amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized as expense as follows:

Fiscal Year Ended December 31	Deferred Outflows/(Inflows) of Resources
2025	\$ (58,517)
2026	(58,516)
2027	(58,598)
2028	(60,235)
2029	(57,520)
Thereafter	(308,057)

Notes to Financial Statements

For the Year Ended December 31, 2024 and with Comparative Information for the Year Ended December 31, 2023

NOTE 12 – NET POSITION

As of December 31, 2024 and 2023, net position consisted of the following:

	December 31, 2024	December 31, 2023
Net Position:		
Net investment in capital assets	\$ 124,153,698	\$ 122,055,075
Restricted		
Capital commitments	50,803,717	49,869,475
Notes receivable	2,231,209	2,507,913
Investments in Section 115 Trust	290,109	145,402
Unrestricted	31,303,852	30,464,949
Total net position	\$ 208,782,585	\$ 205,042,814

Net investment in capital assets is the value of the District's capital assets, less accumulated depreciation.

As required by GASB Statement No. 34, net position has been classified according to guidelines established for restricted net position. The majority of unrestricted net position, although not legally restricted, has been established pursuant to Board resolution and is primarily composed of reserves for various purposes:

	December 31, 2024	December 31, 2023
Unrestricted Net Position:		
Undesignated	\$ 1,762,364	\$ 2,615,968
Board of Directors' Designations:		
Capital replacement reserve	20,656,408	19,451,341
Operating reserve	5,553,175	5,248,525
Emergency reserve	3,331,905	3,149,115
Total designations	29,541,488	27,848,981
Total unrestricted net position	\$ 31,303,852	\$ 30,464,949

Notes to Financial Statements

For the Year Ended December 31, 2024 and with Comparative Information for the Year Ended December 31, 2023

**NOTE 13 – DEFINED BENEFIT PENSION PLAN**

***General Information about the Pension Plan***

*Plan Description*

All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (Plan or PERF C) administered by the California Public Employees' Retirement System (CalPERS.) The Plan consists of a miscellaneous pool and a safety pool (also referred to as "risk pools"), which are comprised of individual employer miscellaneous and safety rate plans, respectively. Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous pools. Accordingly, rate plans within the safety or miscellaneous pools are not separate plans under generally accepted accounting principles. Individual employers may sponsor more than one rate plan in the miscellaneous or safety risk pools. The District participates in two miscellaneous rate plans. Benefit provisions under the Plan are established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS' website, at [www.calpers.ca.gov](http://www.calpers.ca.gov).

*Benefits Provided*

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 5 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The Plan operates under the provisions of the California Public Employees' Retirement Law (PERL), the California Public Employees' Pension Reform Act of 2013 (PEPRA), and the regulations, procedures and policies adopted by the CalPERS Board of Administration. The Plan's authority to establish and amend the benefit terms are set by the PERL and PEPRA and may be amended by the California state legislature and in some cases require approval by the CalPERS Board.

The Plan's provisions and benefits in effect at December 31, 2024 are summarized as follows:

	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula	2.7% @ 55	2% @ 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	monthly for life	monthly for life
Retirement age	50 - 55	52 - 67
Monthly benefits, as a % of eligible compensation	2.0% to 2.7%	1.0% to 2.5%
Required employee contribution rates	8.0%	8.25%
Required employer contribution rates	15.870%	8.090%

Notes to Financial Statements

For the Year Ended December 31, 2024 and with Comparative Information for the Year  
Ended December 31, 2023

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**NOTE 13 – DEFINED BENEFIT PENSION PLAN (Continued)**

***General Information about the Pension Plan (Continued)***

*Contributions*

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers are determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Employer contribution rates may change if plan contracts are amended. Payments made by the employer to satisfy contribution requirements that are identified by the pension plan terms as plan member contribution requirements are classified as plan member contributions. Employer contributions to the Plan for the fiscal year ended December 31, 2024, were \$237,472.

***Net Pension Liability***

The District's net pension liability for the Plan is measured as the total pension liability, less the pension plan's fiduciary net position. The net pension liability of the Plan is measured as of June 30, 2024, using an annual actuarial valuation as of June 30, 2023, rolled forward to June 30, 2024, using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is as follows.

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Notes to Financial Statements

For the Year Ended December 31, 2024 and with Comparative Information for the Year Ended December 31, 2023

NOTE 13 – DEFINED BENEFIT PENSION PLAN (Continued)

*Net Pension Liability (Continued)*

*Actuarial Methods and Assumptions Used to Determine Total Pension Liability*

The collective total pension liability for the June 30, 2024 measurement period was determined by an actuarial valuation as of June 30, 2023, with update procedures used to roll forward the total pension liability to June 30, 2024. The collective total pension liability was based on the following assumptions:

Valuation Date	June 30, 2023	June 30, 2022
Measurement Date	June 30, 2024	June 30, 2023
Actuarial Cost Method	Entry Age Normal	Entry Age Normal
Asset Valuation Method	Fair Value of Assets	Fair Value of Assets
Actuarial Assumptions:		
Discount Rate	6.90%	6.90%
Inflation	2.30%	2.50%
Salary Increases	Varies by entry age and service	Varies by entry age and service
Mortality Rate Table <sup>(1)</sup>	Derived using CalPERS' membership data for all Funds	Derived using CalPERS' membership data for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.50% until purchasing power protection allowance floor on purchasing power applies, 2.50% thereafter	Contract COLA up to 2.50% until purchasing power protection allowance floor on purchasing power applies, 2.50% thereafter

(1) The mortality table used was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study report from November 2021 that can be found on the CalPERS website.

*Long-term Expected Rate of Return*

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

Notes to Financial Statements

For the Year Ended December 31, 2024 and with Comparative Information for the Year Ended December 31, 2023

NOTE 13 – DEFINED BENEFIT PENSION PLAN (Continued)

*Net Pension Liability (Continued)*

*Long-term Expected Rate of Return (Continued)*

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations. Using historical returns of all of the funds' asset classes, expected compound (geometric) returns were calculated over the next 20 years using a building-block approach. The expected rate of return was then adjusted to account for assumed administrative expenses of 10 Basis points.

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

<u>Asset Class<sup>1</sup></u>	<u>Assumed Asset Allocation</u>	<u>Real Return<sup>1,2</sup></u>
Global equity - cap-weighted	30.00%	4.54%
Global equity - non-cap-weighted	12.00%	3.85%
Private equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed Securities	5.00%	0.50%
Investment grade corporates	10.00%	1.56%
High yield	5.00%	2.27%
Emerging market debt	5.00%	2.48%
Private debt	5.00%	3.57%
Real assets	15.00%	3.21%
Leverage	(5.00%)	(0.59%)

<sup>1</sup> An expected inflation of 2.30% used for this period.

<sup>2</sup> Figures are based on the 2021-22 Asset Liability Management study.

*Discount Rate*

The discount rate used to measure the total pension liability for PERF C was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Notes to Financial Statements

For the Year Ended December 31, 2024 and with Comparative Information for the Year Ended December 31, 2023

NOTE 13 – DEFINED BENEFIT PENSION PLAN (Continued)

***Net Pension Liability (Continued)***

*Subsequent Events*

There were no subsequent events that would materially affect the results presented in this disclosure.

*Pension Plan Fiduciary Net Position*

Information about the pension plan's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fiduciary net position are presented in CalPERS' audited financial statements, which are publicly available reports that can be obtained at CalPERS' website, at [www.calpers.ca.gov](http://www.calpers.ca.gov). The plan's fiduciary net position and additions to/deductions from the plan's fiduciary net position have been determined on the same basis used by the pension plan, which is the economic resources measurement focus and the accrual basis of accounting. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. Investments are reported at fair value.

***Proportionate Share of Net Pension Liability***

The following table shows the District's proportionate share of the net pension liability over the measurement period.

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance at: 6/30/2023 (Valuation Date)	\$ 16,990,483	\$ 13,276,748	\$ 3,713,734
Balance at: 6/30/2024 (Measurement Date)	19,257,492	15,593,132	3,664,360
Net Changes during 2023-24	2,267,009	2,316,384	(49,374)

The District's proportion of the net pension liability was determined by CalPERS using the output from the Actuarial Valuation System and the fiduciary net position, as provided in the CalPERS Public Agency Cost-Sharing Allocation Methodology Report, which is a publicly available report that can be obtained at CalPERS' website, at [www.calpers.ca.gov](http://www.calpers.ca.gov). The District's proportionate share of the net pension liability for the Miscellaneous Plan as of the June 30, 2024 and 2023 measurement dates was as follows:

Notes to Financial Statements

For the Year Ended December 31, 2024 and with Comparative Information for the Year Ended December 31, 2023

NOTE 13 – DEFINED BENEFIT PENSION PLAN (Continued)

*Proportionate Share of Net Pension Liability (Continued)*

**December 31, 2024**

Proportionate Share - December 31, 2023 (measurement date June 30, 2023)	0.07427%
Proportionate Share - December 31, 2024 (measurement date June 30, 2024)	0.07576%
Change - Increase (Decrease)	0.00149%

**December 31, 2023**

Proportionate Share - December 31, 2022 (measurement date June 30, 2022)	0.069090%
Proportionate Share - December 31, 2023 (measurement date June 30, 2023)	0.074270%
Change - Increase (Decrease)	0.005180%

*Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate*

The following presents the District's proportionate share of the net pension liability of the Plan as of the measurement date, calculated using the discount rate of 6.90 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (5.90 percent) or 1 percentage-point higher (7.90 percent) than the current rate:

**December 31, 2024**

	<b>Discount Rate - 1% (5.90%)</b>	<b>Current Discount Rate (6.90%)</b>	<b>Discount Rate + 1% (7.90%)</b>
Plan's Net Pension Liability	\$ 6,262,974	\$ 3,664,360	\$ 1,525,319

**December 31, 2023**

	<b>Discount Rate - 1% (5.90%)</b>	<b>Current Discount Rate (6.90%)</b>	<b>Discount Rate + 1% (7.90%)</b>
Plan's Net Pension Liability	\$ 6,011,625	\$ 3,713,734	\$ 1,822,373

Notes to Financial Statements

For the Year Ended December 31, 2024 and with Comparative Information for the Year  
Ended December 31, 2023

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**NOTE 13 – DEFINED BENEFIT PENSION PLAN (Continued)**

***Proportionate Share of Net Pension Liability (Continued)***

*Amortization of Deferred Outflows and Deferred Inflows of Resources*

Gains and losses related to changes in total pension liability and fiduciary net position are recognized in pension expense systematically over time.

The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense.

The amortization period differs depending on the source of the gain or loss:

Net difference between projected and actual earnings on pension plan investments	5-year straight-line amortization
All other amounts	Straight-line amortization over the expected average remaining service lives (EARSL) of all members that are provided with benefits (active, inactive and retired) as of the beginning of the measurement period

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Notes to Financial Statements

For the Year Ended December 31, 2024 and with Comparative Information for the Year Ended December 31, 2023

NOTE 13 – DEFINED BENEFIT PENSION PLAN (Continued)

***Pension Expense and Deferred Outflows and Deferred Inflows of Resources Related to Pensions***

As of the start of the measurement period (July 1, 2023), the District's net pension liability was \$3,713,734. For the measurement period ending June 30, 2024 (the measurement date), the District incurred a pension expense of \$598,585.

As of December 31, 2024 and 2023, the District has deferred outflows and deferred inflows of resources related to pensions as follows:

**December 31, 2024**

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Experience	\$ 316,818	\$ (12,362)
Changes of Assumptions	94,182	-
Difference Between Projected and Actual Earnings on Pension Plan Investments	210,953	-
Change in Employer's Proportion	203,710	-
Difference in Actual vs Projected Contributions	87,867	(12,715)
Pension Contributions Subsequent to Measurement Date	237,472	-
Total	<u>\$ 1,151,002</u>	<u>\$ (25,077)</u>

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Notes to Financial Statements

For the Year Ended December 31, 2024 and with Comparative Information for the Year Ended December 31, 2023

**NOTE 13 – DEFINED BENEFIT PENSION PLAN (Continued)**

***Pension Expense and Deferred Outflows and Deferred Inflows of Resources Related to Pensions (Continued)***

December 31, 2023

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Experience	\$ 189,718	\$ (29,430)
Changes of Assumptions	224,215	-
Difference Between Projected and Actual Earnings on Pension Plan Investments	601,287	-
Change in Employer's Proportion	312,719	-
Difference in Actual vs Projected Contributions	55,275	(33,148)
Pension Contributions Subsequent to Measurement Date	215,777	-
Total	<u>\$ 1,598,991</u>	<u>\$ (62,578)</u>

The amounts above are net of outflows and inflows recognized in the 2023-24 measurement period expense. Contributions subsequent to the measurement date of \$237,472 reported with deferred outflows of resources will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in future pension expense as follows:

<u>Fiscal Year Ended December 31:</u>	<u>Deferred Outflows/(Inflows) of Resources</u>
2025	\$ 368,447
2026	556,277
2027	36,167
2028	(72,438)
2029	-

***Payable to the Pension Plan***

At December 31, 2024, the District reported a payable of \$0 for the outstanding amount of contributions to the pension plan required for the year then ended.

Notes to Financial Statements

For the Year Ended December 31, 2024 and with Comparative Information for the Year  
Ended December 31, 2023

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**NOTE 14 – COMMITMENTS**

In 2004, the Beaumont Basin Watermaster (Watermaster) was created to manage the groundwater excavations, replenishment thereof, and storage of supplemental water within the Beaumont Basin. The Watermaster consists of representatives from the Beaumont-Cherry Valley Water District, the City of Banning, the City of Beaumont, the South Mesa Water Company, and the Yucaipa Valley Water District. The District is a member agency of the Watermaster and contributes a varied annual amount to the Watermaster to fund its operations. For the years ended December 31, 2024 and 2023, the District contributed \$47,614 and \$80,866, respectively.

**NOTE 15 – CONTINGENCIES**

In the ordinary course of operations, the District is subject to claims and litigation from outside parties. After consultation with legal counsel, the District believes the ultimate outcome of such matters, if any, will not have a material adverse effect on the financial position of the District.

**NOTE 16 – RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District is a member of the Association of California Water Agencies/Joint Powers Insurance Authority (ACWA/JPIA), an intergovernmental risk sharing joint powers authority created to provide self-insurance programs for California water agencies. The purpose of the ACWA/JPIA is to arrange and administer programs of self-insured losses and to purchase excess insurance coverage. At December 31, 2024, the District participated in the liability, property, and workers' compensation programs of the ACWA/JPIA as follows:

- General and auto liability, public officials, employees, and authorized volunteers against third-party losses arising out of liability imposed by law or assumed by contract. Total risk financing limits of \$2,000,000, combined single limit at \$2,000,000 per occurrence. The District purchased additional excess coverage layers: \$60 million for general, auto and public officials' liability, which increases the limits on the insurance coverage noted above.

In addition to the above, the District also has the following insurance coverage:

- Employee dishonesty coverage up to \$100,000 per loss includes public employee dishonesty, forgery or alteration and theft, computer fraud, disappearance and destruction coverages, subject to a \$1,000 deductible per occurrence.
- Property loss is paid at the replacement cost for property on file, if replaced within two years after the loss, otherwise paid on an actual cash value basis, to a combined total of \$100 million per occurrence, subject to a \$1,000 deductible per occurrence. Mobile equipment and vehicles have a \$1,000 deductible and \$500 deductible per occurrence, respectively.
- Boiler and machinery coverage for the replacement cost up to \$100 million per occurrence, subject to various deductibles depending on the type of equipment.

Notes to Financial Statements

For the Year Ended December 31, 2024 and with Comparative Information for the Year  
Ended December 31, 2023

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**NOTE 16 – RISK MANAGEMENT (Continued)**

- Workers' compensation insurance up to California statutory limits for all work related injuries/illnesses covered by California law.

Settled claims have not exceeded any of the coverage amounts in any of the last three fiscal years and there was no reduction in the District's insurance coverage during the year ended December 31, 2024. Liabilities are recorded when it is probable that a loss has been incurred and the amount of the loss can be reasonably estimated net of the respective insurance coverage.

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## Required Supplementary Information

**Beaumont-Cherry Valley Water District**

**Required Supplementary Information**

**Schedule of Proportionate Share of the Net Pension Liability and Related Ratios as of the Measurement Date  
Last 10 Years**

Measurement Date	Employer's Proportion of the Collective Net Pension Liability <sup>1</sup>	Employer's Proportionate Share of the Collective Net Pension Liability	Employer's Covered Payroll	Employer's Proportionate Share of the Net Pension Liability as a Percentage of the Employer's Covered Payroll	Pension Plan's Fiduciary Net Position as a Percentage of the Total Pension Liability
6/30/2015	0.020719%	\$ 1,422,127	\$ 1,716,891	82.83%	82.06%
6/30/2016	0.020557%	1,778,844	1,894,097	93.92%	75.87%
6/30/2017	0.021444%	2,126,622	1,969,047	108.00%	75.39%
6/30/2018	0.021583%	2,079,843	2,128,022	97.74%	79.62%
6/30/2019	0.022726%	2,328,743	2,455,799	94.83%	79.53%
6/30/2020	0.023843%	2,594,236	2,589,031	100.20%	79.54%
6/30/2021	0.020330%	1,099,379	2,508,970	43.82%	92.00%
6/30/2022	0.069090%	3,232,986	2,916,481	110.85%	78.49%
6/30/2023	0.074270%	3,713,734	3,463,825	107.21%	78.14%
6/30/2024	0.075760%	3,664,360	3,772,160	97.14%	80.97%

<sup>1</sup> Proportion of the collective net pension liability represents the plan's proportion of PERF C, which includes both the Miscellaneous and Safety Risk pools excluding the 1959 Survivors Risk Pool.

**Beaumont-Cherry Valley Water District****DRAFT  
SUBJECT TO  
CHANGE****Required Supplementary Information  
Schedule of Plan Contributions – Pension  
Last 10 Years**

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Fiscal Year	Contractually Determined Contributions	Contributions in Relation to the Contractually Determined Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/2015	\$ 275,729	\$ (275,729)	\$ -	\$ 1,914,001	14.41%
12/31/2016	237,259	(237,259)	-	1,985,446	11.95%
12/31/2017	241,633	(241,633)	-	2,019,541	11.96%
12/31/2018	275,682	(275,682)	-	2,393,812	11.52%
12/31/2019	303,397	(303,397)	-	2,532,417	11.98%
12/31/2020	316,818	(316,818)	-	2,537,048	12.49%
12/31/2021	318,192	(318,192)	-	2,552,490	12.47%
12/31/2022	397,132	(397,132)	-	3,351,430	11.85%
12/31/2023	421,390	(421,390)	-	3,563,211	11.83%
12/31/2024	483,486	(483,486)	-	3,910,104	12.37%

**Notes to Schedule:**

Changes in Benefit Terms: There were no changes to benefit terms that applied to all members of the Public Agency Pool. Additionally, the figures above do not include any liability impact that may have resulted from Golden Handshakes that occurred after the June 30, 2021 valuation date, unless the liability impact is deemed to be material to the Public Agency Pool.

**Required Supplementary Information**  
**Schedule of Changes in Other Post-Employment Benefits and Related Ratios**  
**Last Ten Years\***

Fiscal Year - December 31, Measurement Period - June 30,	2018 2018	2019 2019	2020 2020	2021 2021	2022 2022	2023 2023	2024 2024
<b>Total OPEB Liability</b>							
Service cost	\$ 108,164	\$ 104,143	\$ 116,929	\$ 145,436	\$ 151,696	\$ 90,020	\$ 92,496
Interest	48,433	54,966	57,750	48,368	51,156	66,503	71,937
Differences between expected and actual experience	-	-	22,597	-	(275,289)	-	(83,018)
Changes in assumptions	(64,185)	90,015	348,579	18,737	(697,367)	-	(52,647)
Benefit payments	(12,565)	(29,345)	(35,122)	(36,387)	(41,757)	(36,330)	(36,870)
Net change in total OPEB liability	79,847	219,779	510,733	176,154	(811,561)	120,193	(8,102)
Total OPEB liability - beginning	1,251,010	1,330,857	1,550,636	2,061,369	2,237,523	1,425,962	1,546,155
<b>Total OPEB liability - ending</b>	<b>1,330,857</b>	<b>1,550,636</b>	<b>2,061,369</b>	<b>2,237,523</b>	<b>1,425,962</b>	<b>1,546,155</b>	<b>1,538,053</b>
<b>Plan Fiduciary Net Position</b>							
Contributions – employer	-	-	-	-	249,930	140,544	141,110
Net investment income	-	-	-	-	(193)	2,939	19,148
Benefit payments	-	-	-	-	(41,757)	(36,330)	(36,870)
Administrative expense	-	-	-	-	(176)	(317)	(396)
Net change in plan fiduciary net position	-	-	-	-	207,804	106,836	122,992
Plan fiduciary net position - beginning	-	-	-	-	-	207,804	314,640
Plan fiduciary net position - ending (b)	-	-	-	-	207,804	314,640	437,632
Net OPEB liability - ending (a) - (b)	\$ 1,330,857	\$ 1,550,636	\$ 2,061,369	\$ 2,237,523	\$ 1,218,158	\$ 1,231,515	\$ 1,100,421
Plan fiduciary net position as a percentage of the total OPEB liability	0.0%	0.0%	0.0%	0.0%	14.6%	20.3%	28.5%
Covered-employee payroll	\$ 2,186,445	\$ 2,353,519	\$ 2,473,694	\$ 2,450,708	\$ 3,206,348	\$ 3,803,323	\$ 3,951,056
Total OPEB liability as a percentage of covered employee payroll	60.9%	65.9%	83.3%	91.3%	38.0%	32.4%	27.9%

**Notes to schedule:**

Changes in assumptions: The discount rate changed from 4.44% in 2023 to 4.70% in 2024. There was no change in the discount rate from 2022 to 2023. The inflation rate remained the same at 2.50%. In addition, certain demographic, medical trends and mortality assumptions were also updated.

Benefits are not based on a measure of pay, therefore covered-employee payroll is used.

\*Historical information is required for measurement periods for which GASB 75 is applicable. Future years' information will be displayed up to 10 years as information becomes available. Fiscal year 2018 was the first year of implementation.

**Required Supplementary Information**  
**Schedule of Contributions - Other Post-Employment Benefits**  
**Last Ten Fiscal Years\***

Fiscal Year	Contractually required contribution (actuarially determined) <sup>(1)</sup>	Contributions in relation to the actuarially determined contribution <sup>(1)</sup>	Contribution deficiency (excess)	Covered-employee payroll	Contributions as a percentage of covered-employee payroll
2018	N/A	N/A	\$ -	\$ 2,186,445	0%
2019	N/A	N/A	-	2,353,519	0%
2020	N/A	N/A	-	2,473,694	0%
2021	N/A	N/A	-	2,450,708	0%
2022	N/A	249,930	-	3,206,348	8%
2023	N/A	140,544	-	3,803,323	4%
2024	N/A	141,110	-	3,951,056	4%

**Notes to Schedule:**

<sup>(1)</sup> No Actuarially Determined Contribution (ADC) was calculated for the Plan.

\* Historical information is required only for measurement periods for which GASB 75 is applicable. Future years' information will be displayed up to 10 years as information become available.



## Statistical Section

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**Statistical Section**

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**Statistical Section**

This section of the District's annual comprehensive financial report presents detailed information as a context for understanding what the information in the accompanying financial statements, notes disclosures, and required supplementary information says about the District's overall financial health.

**Contents**

***Financial Trends***

These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.

***Revenue Capacity***

These schedules contain information to help the reader assess the factors affecting the District's ability to generate revenues.

***Debt Capacity***

These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.

***Demographic and Economic Information***

These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place and to help make comparisons over time and with other agencies.

***Operating Information***

These schedules contain information about the District's operations and resources to help the reader understand how the District's financial information relates to the services the District provides and the activities it performs.

***Sources***

Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

**Beaumont-Cherry Valley Water District****DRAFT  
SUBJECT TO  
CHANGE****Net Position by Component  
Last Ten Years**

	2015	2016	2017	2018	2019
Net investment in capital assets	\$ 115,246,313	\$ 114,241,568	\$ 112,850,063	\$ 115,174,259	\$ 114,636,883
Restricted	9,225,608	10,226,231	21,287,702	26,824,036	30,057,752
Unrestricted	14,338,676	25,294,018	26,777,618	28,191,312	27,472,086
Total net position	<u>\$ 138,810,597</u>	<u>\$ 149,761,817</u>	<u>\$ 160,915,383</u>	<u>\$ 170,189,607</u>	<u>\$ 172,166,721</u>

	2020	2021	2022	2023	2024
Net investment in capital assets	\$ 113,615,348	\$ 114,502,869	\$ 120,796,822	\$ 122,055,075	\$ 124,153,698
Restricted	33,664,496	44,167,571	49,329,290	52,522,790	53,325,035
Unrestricted	29,160,218	33,424,647	34,073,842	30,319,547	31,303,852
Total net position	<u>\$ 176,440,062</u>	<u>\$ 192,095,087</u>	<u>\$ 204,199,954</u>	<u>\$ 204,897,412</u>	<u>\$ 208,782,585</u>

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

# Beaumont-Cherry Valley Water District

**DRAFT  
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## Changes in Net Position Last Ten Years

	2015	2016	2017	2018
<b>OPERATING REVENUES</b>				
Metered water sales	\$ 4,165,087	\$ 4,655,883	\$ 5,060,758	\$ 5,375,165
Water service charges	2,756,998	2,865,733	3,014,752	3,238,643
Water importation pass-through charges	1,889,751	2,102,694	2,288,455	2,424,212
Water pumping power pass-through charges	1,355,677	1,508,460	1,641,681	1,739,022
Development and installation charges	348,830	653,251	818,430	979,629
Other revenue	315,952	353,419	353,433	403,970
<b>Total operating revenues</b>	<b>10,832,295</b>	<b>12,139,440</b>	<b>13,177,509</b>	<b>14,160,641</b>
<b>OPERATING EXPENSES <sup>(1)</sup></b>				
Salaries and employee benefits	3,076,232	2,974,987	3,395,058	3,855,018
Pension expense (credit)	394,267	(225,040)	(87,514)	92,646
Energy expenses	1,371,858	1,344,733	1,598,665	1,760,641
Water purchases	879,066	2,954,123	4,308,030	3,842,357
Administration	381,598	193,382	284,724	313,973
Operations	236,757	234,245	292,991	420,403
Maintenance and repairs	591,554	604,118	515,645	493,357
Depreciation	2,517,384	2,528,643	2,591,208	2,575,804
Insurance	78,285	75,502	73,674	73,530
Professional fees	184,169	228,162	250,504	144,908
Other expenses	10,503	10,978	12,115	11,334
<b>Total operating expenses</b>	<b>9,721,673</b>	<b>10,923,833</b>	<b>13,235,100</b>	<b>13,583,971</b>
<b>Operating Income (loss)</b>	<b>1,110,622</b>	<b>1,215,607</b>	<b>(57,591)</b>	<b>576,670</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Interest earnings (losses)	84,254	180,342	350,406	1,121,500
Rental income	20,103	20,577	21,715	20,934
Other revenue	35,528	1,101	89,591	24,681
Gain/loss on disposal of capital assets	-	(7,898)	(37,031)	-
Interest expense	-	-	-	-
<b>Total nonoperating revenues (expenses)</b>	<b>139,885</b>	<b>194,122</b>	<b>424,681</b>	<b>1,167,115</b>
<b>Income (loss) before contributions</b>	<b>1,250,507</b>	<b>1,409,729</b>	<b>367,090</b>	<b>1,743,785</b>
<b>CAPITAL CONTRIBUTIONS</b>				
Donated capital assets	1,092,505	1,004,624	-	2,423,839
Capital contribution to other government	-	-	-	-
Capacity charges	6,296,897	8,536,867	11,270,398	5,282,211
<b>Total capital contributions</b>	<b>7,389,402</b>	<b>9,541,491</b>	<b>11,270,398</b>	<b>7,706,050</b>
<b>SPECIAL ITEM</b>				
Change in assumptions - OPEB	2,964,502	-	-	-
<b>Change in net position</b>	<b>\$ 11,604,411</b>	<b>\$ 10,951,220</b>	<b>\$ 11,637,488</b>	<b>\$ 9,449,835</b>

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

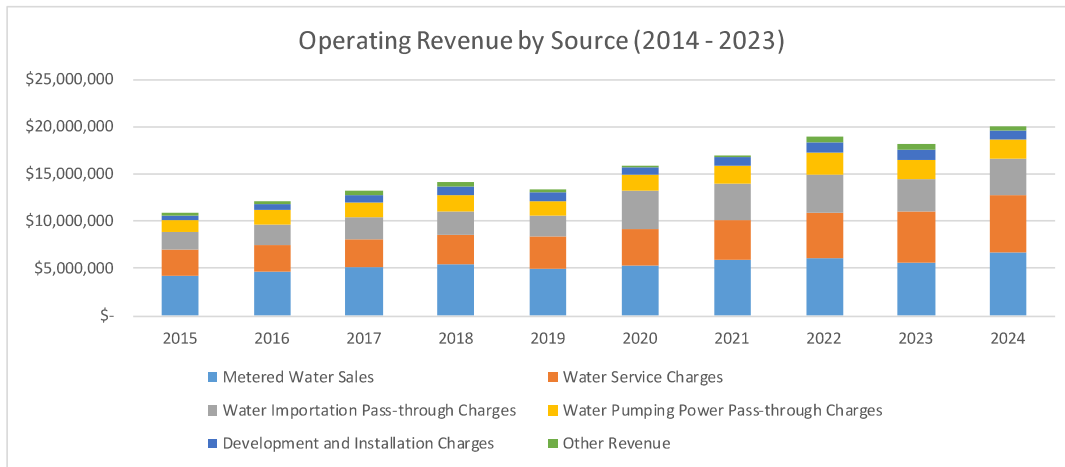
2019	2020	2021	2022	2023	2024
\$ 4,933,445	\$ 5,332,496	\$ 5,838,776	\$ 6,102,822	\$ 5,608,560	\$ 6,686,662
3,403,608	3,893,907	4,303,343	4,848,032	5,402,774	6,088,126
2,237,051	3,951,457	3,918,607	3,994,823	3,505,928	3,844,653
1,604,661	1,820,448	1,854,589	2,331,222	2,045,094	2,040,009
851,465	712,920	857,886	1,153,264	1,044,488	888,424
321,521	179,339	214,127	579,644	648,325	492,982
13,351,751	15,890,567	16,987,328	19,009,807	18,255,169	20,040,856
4,197,179	4,515,442	4,563,552	5,657,557	5,925,057	6,648,392
242,066	268,910	(489,557)	210,204	372,104	361,114
1,591,985	2,105,011	2,470,785	2,653,152	2,699,945	2,651,587
5,200,241	4,390,995	1,163,484	708,624	7,182,000	5,586,000
508,291	551,523	613,685	714,778	667,852	644,916
440,041	421,946	578,611	766,180	649,462	1,078,634
744,870	926,039	726,088	992,346	1,331,109	996,109
2,707,811	2,865,579	2,947,481	3,175,139	3,426,898	3,601,432
75,858	92,035	108,645	144,045	197,683	245,664
272,752	236,248	462,675	332,569	596,726	442,193
14,205	13,660	16,501	18,189	20,451	18,514
15,995,299	16,387,388	13,161,950	15,372,783	23,069,287	22,274,555
(2,643,548)	(496,821)	3,825,378	3,637,024	(4,814,118)	(2,233,699)
1,668,981	942,888	108,532	(218,974)	3,604,003	4,137,489
23,805	23,089	26,101	45,590	37,809	34,209
3,328	78,187	720,864	482,943	101,187	1,690,699
15,840	-	-	-	(2,915)	(71,661)
-	-	(2,074)	(1,569)	(710)	(16,981)
1,711,954	1,044,164	853,423	307,990	3,739,374	5,773,755
(931,594)	547,343	4,678,801	3,945,014	(1,074,744)	3,540,056
313,440	-	324,740	978,470	-	-
(569,812)	-	-	-	-	-
2,989,469	3,725,998	10,651,484	7,181,383	1,772,202	345,117
2,733,097	3,725,998	10,976,224	8,159,853	1,772,202	345,117
-	-	-	-	-	-
\$ 1,801,503	\$ 4,273,341	\$ 15,655,025	\$ 12,104,867	\$ 697,458	\$ 3,885,173

# Beaumont-Cherry Valley Water District

**DRAFT  
SUBJECT TO  
CHANGE**

## Operating Revenue by Source Last Ten Years

Fiscal Year	Metered Water Sales	Water Service Charges	Water Importation Pass-through Charges	Water Pumping Power Pass-through Charges	Development and Installation Charges	Other Revenue	Totals
2015	\$ 4,165,087	\$ 2,756,998	\$ 1,889,751	\$ 1,355,677	\$ 348,830	\$ 315,952	\$ 10,832,295
2016	4,655,883	2,865,733	2,102,694	1,508,460	653,251	353,419	12,139,440
2017	5,060,758	3,014,752	2,288,455	1,641,681	818,430	353,433	13,177,509
2018	5,375,165	3,238,643	2,424,212	1,739,022	979,629	403,970	14,160,641
2019	4,933,445	3,403,608	2,237,051	1,604,661	851,465	321,521	13,351,751
2020	5,332,496	3,893,907	3,951,457	1,820,448	712,920	179,339	15,890,567
2021	5,838,776	4,303,343	3,918,607	1,854,589	857,886	214,127	16,987,328
2022	6,102,822	4,848,032	3,994,823	2,331,222	1,153,264	579,644	19,009,807
2023	5,608,560	5,402,774	3,505,928	2,045,094	1,044,488	648,325	18,255,169
2024	6,686,662	6,088,126	3,844,653	2,040,009	888,424	492,982	20,040,856



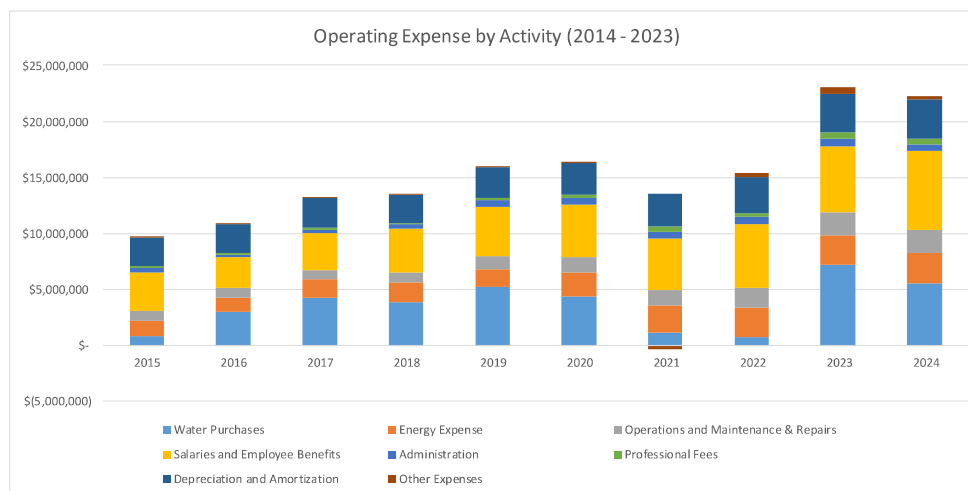
**Source:** Beaumont-Cherry Valley Water District

# Beaumont-Cherry Valley Water District

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## Operating Expense by Activity<sup>(1)</sup> Last Ten Years

Fiscal Year	Salaries and Employee Benefits	Water Purchases	Energy Expense	Operations and Maintenance & Repairs	Administration	Professional Fees	Depreciation and Amortization	Other Expenses	Totals
2015	\$ 3,470,499	\$ 879,066	\$ 1,371,858	\$ 828,311	\$ 381,598	\$ 184,169	\$ 2,517,384	\$ 88,788	\$ 9,721,673
2016	2,749,947	2,954,123	1,344,733	838,363	193,382	228,162	2,528,643	86,480	10,923,833
2017	3,307,544	4,308,030	1,598,665	808,636	284,724	250,504	2,591,208	85,789	13,235,100
2018	3,947,664	3,842,357	1,760,641	913,760	313,973	144,908	2,575,804	84,864	13,583,971
2019	4,439,245	5,200,241	1,591,985	1,184,911	508,291	272,752	2,707,811	90,063	15,995,299
2020	4,784,352	4,390,995	2,105,011	1,347,985	551,523	236,248	2,865,579	105,695	16,387,388
2021	4,563,552	1,163,484	2,470,785	1,304,699	613,685	462,675	2,947,481	(364,411)	13,161,950
2022	5,657,557	708,624	2,653,152	1,758,526	714,778	332,569	3,175,139	372,438	15,372,783
2023	5,925,057	7,182,000	2,699,945	1,980,571	667,852	596,726	3,426,898	590,238	23,069,287
2024	7,009,506	5,586,000	2,651,587	2,074,743	644,916	442,193	3,601,432	264,178	22,274,555



### Notes:

(1) Some amounts from the Changes in Net Position schedule are grouped together for comparability

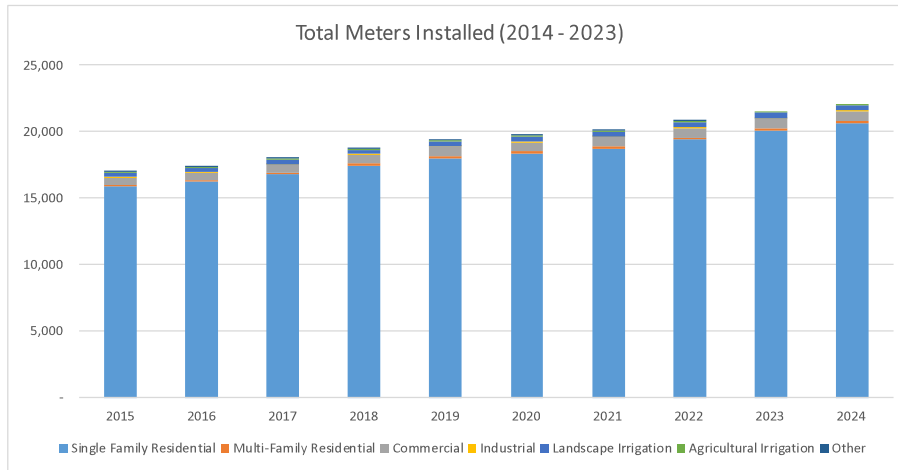
Source: Beaumont-Cherry Valley Water District

## Beaumont-Cherry Valley Water District

**DRAFT  
SUBJECT TO  
CHANGE**

### Customers by Type Last Ten Years

Fiscal Year	Single Family Residential	Multi-Family Residential	Commercial	Industrial	Landscape Irrigation	Agricultural Irrigation	Other	Totals
2015	15,860	140	546	31	321	90	2	16,990
2016	16,222	141	560	31	326	89	1	17,370
2017	16,768	141	631	31	337	88	1	17,997
2018	17,430	159	692	33	354	88	1	18,757
2019	18,004	159	700	33	364	87	2	19,349
2020	18,326	162	714	33	367	87	1	19,690
2021	18,716	162	719	33	375	87	2	20,094
2022	19,411	163	727	33	385	87	2	20,808
2023	20,080	178	741	33	405	89	-	21,526
2024	20,596	180	784	34	407	86	-	22,087



Source: Beaumont-Cherry Valley Water District

# Beaumont-Cherry Valley Water District

**DRAFT  
SUBJECT TO  
CHANGE**

## Principal Customers Current and Nine Years Ago

Customer	2015		2024		Change in Consumption	Percentage of Change
	Annual Consumption (hcf)	Percentage of Total Consumption	Annual Consumption (hcf)	Percentage of Total Consumption		
City Of Beaumont	335,521	6.46%	202,779	3.79%	(132,742)	-65.46%
Beaumont Unified School District	203,582	3.92%	192,056	3.59%	(11,526)	-6.00%
K Hovnanians Four Seasons	194,758	3.75%	145,649	2.72%	(49,109)	-33.72%
Fairway Canyon HOA	55,054	1.06%	80,958	1.51%	25,904	32.00%
CJ Foods Manufacturing Beaumont Corp	-	0.00%	66,897	1.25%	66,897	100.00%
Highland Springs Resort	65,027	1.25%	64,716	1.21%	(311)	-0.48%
Perricone Juices	47,286	0.91%	64,606	1.21%	17,320	26.81%
Solera HOA	69,311	1.33%	49,408	0.92%	(19,903)	-40.28%
Country Highlands MHC	27,832	0.54%	29,675	0.55%	1,843	6.21%
Highland Springs Village	24,814	0.48%	28,003	0.52%	3,189	11.39%
	<u>1,023,185</u>	<u>19.70%</u>	<u>924,747</u>	<u>17.29%</u>	<u>(98,438)</u>	
Total Water Consumed	<u>5,193,379</u>	<u>100.00%</u>	<u>5,348,864</u>	<u>100.00%</u>		

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

# Beaumont-Cherry Valley Water District

**DRAFT  
SUBJECT TO  
CHANGE**

## Revenue Rates Last Ten Years

Charges for Water Used (per ccf)												
Fiscal Year	Single-Family Residential			Tier 3	Multi-Family Residential		Commercial	Fire Service	Landscape	Agricultural Irrigation	Construction	Non-Potable
	Tier 1	Tier 2			Tier 1	Tier 2						
2015	\$ 0.96	\$ 1.05	n/a		\$ 0.96	\$ 0.98	\$ 0.99	\$ 0.99	\$ 1.15	\$ 1.01	\$ 1.15	n/a
2016	0.96	1.05	n/a		0.96	0.98	0.99	0.99	1.15	1.01	1.15	n/a
2017	0.96	1.05	n/a		0.96	0.98	0.99	0.99	1.15	1.01	1.15	n/a
2018	0.96	1.05	n/a		0.96	0.98	0.99	0.99	1.15	1.01	1.15	n/a
2019	0.96	1.05	n/a		0.96	0.98	0.99	0.99	1.15	1.01	1.15	n/a
2020	0.66	0.81	1.36		1.01	n/a	0.95	1.17	1.06	1.06	1.17	0.72
2021	0.71	0.87	1.46		1.09	n/a	1.02	1.26	1.14	1.14	1.26	1.02
2022	0.76	0.94	1.57		1.17	n/a	1.10	1.35	1.22	1.22	1.35	1.04
2023	0.82	1.01	1.68		1.26	n/a	1.18	1.45	1.31	1.31	1.45	1.06
2024	0.88	1.09	1.80		1.35	n/a	1.27	1.56	1.41	1.41	1.56	1.07

Domestic Service Charge (bi-monthly)											
Fiscal Year	5/8"	3/4"	1"	1.5"	2"	3"	4"	6"	8"	10"	12"
2015	\$ 18.01	\$ 27.02	\$ 45.03	\$ 90.06	\$ 144.09	\$ 288.18	\$ 450.28	\$ 900.55	\$ 1,440.88	\$ 2,071.27	\$ 2,791.71
2016	18.01	27.02	45.03	90.06	144.09	288.18	450.28	900.55	1,440.88	2,071.27	2,791.71
2017	18.01	27.02	45.03	90.06	144.09	288.18	450.28	900.55	1,440.88	2,071.27	2,791.71
2018	18.01	27.02	45.03	90.06	144.09	288.18	450.28	900.55	1,440.88	2,071.27	2,791.71
2019	18.01	27.02	45.03	90.06	144.09	288.18	450.28	900.55	1,440.88	2,071.27	2,791.71
2020	22.58	31.13	48.24	91.01	142.33	304.84	544.34	1,117.43	2,400.46	3,597.95	4,538.84
2021	24.17	33.31	51.62	97.39	152.30	326.18	582.45	1,195.66	2,568.50	3,849.81	4,856.56
2022	25.87	35.65	55.24	104.21	162.97	349.02	623.23	1,279.36	2,748.30	4,119.30	5,196.52
2023	27.69	38.15	59.11	111.51	174.38	373.46	666.86	1,368.92	2,940.69	4,407.66	5,560.28
2024	29.63	40.83	63.25	119.32	186.59	399.61	713.55	1,464.75	3,146.54	4,716.20	5,949.50

Source: Beaumont-Cherry Valley Water District

# Beaumont-Cherry Valley Water District

**DRAFT  
SUBJECT TO  
CHANGE**

## Ratio of Outstanding Debt by Type Last Ten Years

Fiscal Year	General Obligation Bonds	Revenue Bonds	Notes Payable	Leases	Loans Payable	Total Outstanding Debt	Per Capita	Share of Personal Income
2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
2016	-	-	-	-	-	-	-	0%
2017	-	-	-	-	-	-	-	0%
2018	-	-	-	-	-	-	-	0%
2019	-	-	-	-	-	-	-	0%
2020	-	-	-	-	-	-	-	0%
2021	-	-	-	63,787	-	63,787	1.20	0%
2022	-	-	-	38,289	-	38,289	0.70	0%
2023	-	-	-	9,887	-	9,887	0.17	0%
2024	-	-	-	65,991	-	65,991	1.11	0%

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

# Beaumont-Cherry Valley Water District

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CHANGE**

## Debt Coverage Last Ten Years

Fiscal Year	Net Revenues	Operating Expenses*	Net Available Revenues	Principal	Interest	Total	Debt Coverage Ratio
2015	\$ 17,269,077	\$ (7,204,289)	\$10,064,788	\$ -	\$ -	\$ -	0.00
2016	20,878,327	(8,395,190)	12,483,137	-	-	-	0.00
2017	24,909,619	(10,643,892)	14,265,727	-	-	-	0.00
2018	20,434,356	(11,008,167)	9,426,189	-	-	-	0.00
2019	18,037,334	(13,287,488)	4,749,846	-	-	-	0.00
2020	20,660,729	(13,521,809)	7,138,920	-	-	-	0.00
2021	28,494,309	(10,239,818)	18,254,491	23,275	2,074	25,349	784.30
2022	26,500,749	(12,197,644)	14,303,105	25,498	1,569	27,067	560.95
2023	23,770,370	(19,642,389)	4,127,981	28,402	710	29,112	145.34
2024	26,248,370	(18,673,123)	7,575,247	15,507	16,981	32,488	488.50

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

\* = Excludes depreciation/amortization expense

Demographic and Economic Statistics  
Last Ten Years

Calendar Year	Population	County of Riverside		
		Median Household Income	Per Capita Personal Income	Unemployment Rate
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%
2023	57,416	81,928	33,100	4.2%
2024	59,708	89,672	37,162	4.2%

**Sources:**

Population: State of California Department of Finance

County Data: Riverside County Office of Economic Development

United States Census Bureau

**Beaumont-Cherry Valley Water District****DRAFT  
SUBJECT TO  
CHANGE****Principal Employers for the Community Area <sup>(1)</sup>  
Current Year <sup>(3)</sup>**

Employer	2024 <sup>(3)</sup>	
	Number of Employees	Percent of Total Employment <sup>(2)</sup>
County of Riverside	23,772	26.88%
Amazon	14,317	16.19%
University of California, Riverside	8,593	9.72%
State of California	8,398	9.50%
Walmart	6,465	7.31%
Moreno Valley Unified School District	6,020	6.81%
Kaiser Permanente Riverside Medical Center	5,817	6.58%
Riverside Unified School District	5,431	6.14%
Mt. San Jacinto Community College District	4,638	5.24%
Stater Bros	4,990	5.64%
Total	88,441	100.00%

**Notes:**

(1) Community Area defined as the County of Riverside

(2) Total employment for the ten major employers for the community area

(3) County of Riverside Economic Development Agency last updated January 2024

**Source:** *Riverside County Economic Development Agency*

# Beaumont-Cherry Valley Water District

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## Full-time and Part-time District Employees by Department Last Ten Years

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Department										
Engineering	2	3	5	5	6	5	5	5	4	5
Finance & Administrative Services										
Finance and Administration	10	10	12	13	13	12	13	13	6	8 <sup>(3)</sup>
Customer Service	0	0	0	0	0	0	0	0	4	5 <sup>(2)</sup>
Human Resources	0	0	0	0	1	1	1	1	1	1
IT	1	1	1	1	1	1	1	1	1	1
Operations										
Source of Supply	3	3	4	4	4	5	5	4	5	5
Cross Connection/Non-Potable Water	0	0	0	0	0	0	0	0	1	1 <sup>(2)</sup>
Transmission and Distribution	11	11	10	13	13	12	12	19	18	15 <sup>(1)</sup>
Customer Service and Meter Reading	3	3	3	3	3	3	3	3	1	2 <sup>(3)</sup>
Maintenance and General Plant	0	0	0	0	0	0	1	1	1	2
Total	<u>30</u>	<u>31</u>	<u>35</u>	<u>39</u>	<u>41</u>	<u>39</u>	<u>41</u>	<u>47</u>	<u>42</u>	<u>45</u>

### Notes:

- (1) Includes permanent and temporary staff, as of 12/31 of each year
- (2) New division, staff recorded previously in main department category
- (3) Staff transferred to other divisions within department

Source: Beaumont-Cherry Valley Water District

## Beaumont-Cherry Valley Water District

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### Operating Indicators by Function Last Ten Years

Function/Program	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
District Service Area (square miles)	28	28	28	28	28	28	28	28	28	28
Water mains (miles)	282	282	282	282	282	303	326	331	352	352
Fire hydrants	1,515	1,590	1,669	1,752	1,840	2,131	2,535	2,662	2,662	2,662
Number of reservoirs (non-potable)	1	1	1	1	1	1	1	1	1	1
Reservoir capacity (MG)	2	2	2	2	2	2	2	2	2	2
Storage Tanks	13	13	13	13	13	13	13	13	13	13
Storage Capacity (MG)	23	23	23	23	23	23	23	23	23	23
Number of wells (active)	21	21	21	21	21	21	21	21	21	21
Well Capacity (GPM)	23,175	23,175	23,175	23,175	23,175	23,175	23,175	23,175	23,175	23,175

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

# Beaumont-Cherry Valley Water District

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AUDIT PRESENTATION

FOR THE YEAR ENDED DECEMBER 31, 2024

JUNE 11, 2025

1

## Beaumont-Cherry Valley Water District

### *Audit objective*

- Express an opinion on **management's** financial statements
- After gathering and evaluating sufficient, appropriate audit evidence, provide:
  - *Reasonable assurance* the financial statements are free of *material* misstatement
  - An opinion as to whether the financial statements are fairly presented, in all material respects, in accordance with Generally Accepted Accounting Principles

2

## *Beaumont-Cherry Valley Water District*

### Audit standards followed:

- Generally Accepted Auditing Standards (GAAS)
- Generally Accepted Government Auditing Standards (GAGAS)

3

## *Beaumont-Cherry Valley Water District*

### Responsibilities

- Management:
  - Financial statements
  - Complete accurate financial records
  - Comprehensive framework of internal control, including controls to prevent and detect fraud
- Governing body:
  - Fiduciary
  - Ensure management fulfills obligations for internal control and financial reporting

4

## *Beaumont-Cherry Valley Water District*

- Auditor responsibilities:
  - Obtain reasonable assurance that the financial statements are free of material misstatement
  - Examine, on a test basis, evidence supporting amounts and disclosures
  - Assess accounting principles used, estimates made and evaluate the overall financial statement presentation.
  - Express an opinion on the District's financial statements

5

## *Beaumont-Cherry Valley Water District*

### Final opinion over financial statements:

- Unmodified
  - Financial statements are fairly presented in all material respects
  - Significant accounting policies have been consistently applied
  - Estimates are reasonable
  - Disclosures are properly reflected

6



**Beaumont-Cherry Valley Water District  
Regular Board Meeting  
June 11, 2025**

**Item 10**

**STAFF REPORT**

**TO:** Board of Directors

**FROM:** Dan Jagers, General Manager

**SUBJECT:** Consideration of Attendance at Upcoming Events and Authorization of Reimbursement and Per Diem

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**Staff Recommendation**

Evaluate director attendance at upcoming events for possible pre-approval or approval after attendance for compensation and / or expense reimbursement pursuant to Policies 4060, 4065, 4070, and 4075 and vote to pre-approve any selected activities.

If desired, offer a motion to approve:

*I move that the Board pre-approve the attendance of all directors at these events for purposes of per diem and reimbursement of associated reasonable and necessary expenses per District policy:  
(List specific events for approval and any conditions such as cap on expenses)*

**Background**

Event attendance is governed by BCVWD Policies and Procedures Manual Policy 4060 Training, Education and Conferences, and Policy 4065 Remuneration / Director Per Diem Fees. Per Government Code 53232.3(d), Directors will either prepare a written report for distribution to the Board or make a verbal report during the next regular meeting of the Board. Directors desiring to attend events not specifically enumerated and preauthorized by BCVWD policy should obtain pre-approval via vote of the Board in order to receive a per diem and/or expense reimbursement.

**Upcoming Events**

*For registration of attendance at any event, Board members should contact the Administrative Assistant.*

Following are activities and events that are, may already be, or can be voted to be preapproved for per diem and/or expense reimbursement for attendance. The Board may set any limitations or caps on authorized expenses as desired.

**1 - SAVE THE DATE**

- California-Nevada September 2025 Drought & Climate Outlook Webinar – Sept. 22
- ACWA 2025 Fall Conference and Expo in San Diego – December 2 – 4

## 2 - NEW EVENTS

DATE / TIME	EVENT A	DIRECTOR INTEREST	
Wed June 18 Noon	<b>Water Education for Latino Leaders Webinar: Recycled Water: A Key to a Resilient Water Future</b> FREE \$0 to all  California's water future depends on innovative, sustainable solutions—and recycled water is emerging as one of the most promising. As communities across the state face the realities of prolonged drought, climate change, and increasing demand, expanding the use of recycled water offers a powerful pathway to long-term resilience. This webinar will explore the opportunities, challenges, and innovations in recycled water systems, highlighting successful models nationwide. It will provide elected officials with a practical and policy-focused overview of what recycled water is, how it's being safely used, and why it matters for the communities you serve.	COVINGTON	HOFFMAN
<b>APPROVAL</b>		RAMIREZ	SLAWSON
<b>Preapproved</b> (Table A, 4)		WILLIAMS	

DATE / TIME	EVENT B – Note new date and venue	DIRECTOR INTEREST	
Wed. July 2 7:30 – 9 am	<b>Beaumont Chamber of Commerce Breakfast</b> Speaker: Javier Enriquez, Sr. Public Affairs Specialist, South Coast Air Quality Management District <b>Morongo Golf Club at Tukwet Canyon</b> \$25 per person Please advise the Administrative Assistant 8 days in advance if you would like to attend. The breakfasts are the first Wednesday of each month. Speakers vary, but information is not generally available in a timely manner.	COVINGTON	HOFFMAN
<b>APPROVAL</b>		RAMIREZ	SLAWSON
<b>Preapproved</b> (Table A, 6)		WILLIAMS	

DATE / TIME	EVENT C	DIRECTOR INTEREST	
Tue July 15 11 to Noon	<b>ACWA Webinar: Combating Misinformation in Public Communications</b> Cost: \$30 Misinformation can spread quickly, undermining public trust and complicating crisis response. This moderated webinar will equip public information professionals with practical tools and insights to counter false narratives, foster transparency, and strengthen community relationships. Whether navigating a crisis, talking to the media or managing day-to-day communications, this session will provide actionable takeaways to enhance your approach. <b>Key Takeaways:</b> <ul style="list-style-type: none"> <li>• Crisis Communication: Learn how to address misinformation during emergencies, such as clarifying misconceptions about water agencies' roles during emergency incidents.</li> <li>• Social Media &amp; Community Platforms: Discover best practices for responding to misinformation on platforms like Nextdoor and other social media channels, including how to engage constructively with audiences.</li> <li>• Effective Communication Strategies: Explore proven tactics for clear, impactful messaging—what works, what doesn't, and how to build trust with your community.</li> </ul>	COVINGTON	HOFFMAN
<b>APPROVAL</b>		RAMIREZ	SLAWSON
<b>Preapproved</b> (Table A, 1)		WILLIAMS	

DATE / TIME	EVENT D	DIRECTOR INTEREST	
Tue July 22 10 to 11 am	<b>CSDA Webinar: Building Tomorrow: Mastering Capital Project Financing for Special Districts</b> FREE \$0   Presenters: Rick Brandis, Oppenheimer & Co., Inc. Dmitry Semenov, Ridgeline Municipal Strategies, LLC Sandeep Karkal, Novato Sanitary District  The session will discuss key considerations for capital project financing (bonds, private placements, financing leases, and government loans - USDA, SRF, WIFIA, etc.) and how market conditions impact your district's ability to obtain financing. The session focuses on practical aspects of capital project funding: <ul style="list-style-type: none"> <li>• How municipal financing process is organized</li> <li>• What team members you need to have on board</li> <li>• How to select appropriate financing tools in different market environments</li> <li>• Why interest rate is not the only criteria you should consider</li> <li>• What on-going responsibilities you have once debt is issued</li> </ul> A market update will also be provided, because even though we may not always know what the future holds, we should always know where we stand right now.	COVINGTON	HOFFMAN
<b>APPROVAL</b>		RAMIREZ	SLAWSON
<b>Preapproved</b> (Table A, 10)		WILLIAMS	

DATE / TIME	EVENT E	DIRECTOR INTEREST	
Fri. Aug. 8 7:00 am – 1:00 pm	<b>Building Industry Association 19th Annual Southern California Water Conference</b> <b>Keynote Speaker: Dr. Marty Ralph, Scripps Institute of Oceanography</b> Double Tree Hotel – 222 N Vineyard Ave Ontario Registration: \$125 <a href="https://www.biabuild.com/water-conference">https://www.biabuild.com/water-conference</a> (see attached flyer)	COVINGTON	HOFFMAN
<b>APPROVAL</b>		<b>RAMIREZ MAYBE</b>	SLAWSON
<b>Preapproved</b> (Table A, 8)		WILLIAMS	

DATE / TIME	EVENT F – Conflicts with Aug. 28 Engineering Workshop	DIRECTOR INTEREST	
Mon-Thu Aug 25 - 28	<b>California Special Districts Association (CSDA) Annual Conference and Exhibitor Showcase</b> Monterey, CA  Schedule and program options available here: <a href="https://www.csdanet.net/annualconference/schedule">https://www.csdanet.net/annualconference/schedule</a>  Click here for <a href="#">Conference Brochure</a> Education and networking event. Come together with special district leaders from across the state to meet with industry suppliers, hear the best in special district topics with more than 30 breakout session options, network with peers, and more at the leadership conference for special districts.  <b>Conference cost estimates on next page --&gt;</b>	COVINGTON	HOFFMAN
<b>APPROVAL</b>		RAMIREZ	SLAWSON
<b>Preapproved</b> (Table A, 10)		WILLIAMS	

<b>Estimated cost per conference attendee (Monterey Aug 25-28)</b>	
Conference <b>registration</b> with meal package (early bird - prior to 7/25)	\$ 890.00
<b>Hotel</b> [check in 8/25, check out 8/28 (3 nights @ \$249 +tax and fees) est.]*	\$ 933.75
<b>Meals</b> and incidentals (3.5 days: 3 dinners, 1 lunch (those not included with conference meal package) (US GSA Monterey per diem \$38 per dinner / \$26 lunch / \$23 breakfast)	\$ 140.00
<b>Transportation</b> (driving personal vehicle 800 miles RT @ 70.0 cents mile - IRS rate)	\$ 560.00
Director <b>per diem</b> (4 days @ \$296.40 per day)	\$ 1,185.60
Estimated cost per conference attendee:	<b>\$ 3,709.35</b>
<b>Transportation Alternative (if preapproved):</b> Airfare ONT to SJC	\$ 250.00
Rental car (4 days) (drive to/from San Jose Airport to Monterey)	\$ 395.00
Parking and mileage (ONT 4 days Lot 6 @\$20, Hotel self parking 4 days @ \$25	\$ 234.60
Total cost of alternative transportation if selected (per attendee)	<b>\$ 879.60</b>

DATE / TIME	EVENT G – Requested by a Board Member Conflicts with Eng Workshop on Oct. 23	DIRECTOR INTEREST	
RSVP NOW: This Tour will sell out within days			
Oct 22-24 Wed-Friday	<b>Water Education Foundation Northern California Water <u>Tour</u></b> Oct. 22 – 24, 2025 / Begins in Sacramento (see attached info) \$ 989 Explore the Sacramento River and its tributaries through a scenic landscape while learning about the issues associated with a key source for the state's water supply. All together, the river and its tributaries supply 35 percent of California's water and feed into two major projects: the State Water Project and the federal Central Valley Project. This 3-day, 2-night excursion travels across the Sacramento Valley and follows the river north from Sacramento through Oroville to Redding and Shasta Lake, where participants will take a houseboat tour. Tour participants will also get an up-close view of Oroville Dam's repaired main spillway that suffered major damage during a power 2017 storm. Experts will talk about the history of the Sacramento River as the tour winds through riparian woodland, rice fields, wildlife refuges and nut orchards. The tour will track important water issues for farming and environmental uses, visit the location of the Sites Reservoir and discuss innovations for flood management, groundwater management and salmon restoration. .	COVINGTON	HOFFMAN
APPROVAL		RAMIREZ	SLAWSON YES
Requires Approval		WILLIAMS	
Estimated cost per conference attendee			
Tour <b>registration</b> (incl. all meals, accommodations, and transportation during the Tour)			\$ 989.00
<b>Transportation: Airfare to/from ONT to Sacramento Airport</b>			\$ 220.00
<b>Transportation:</b> Mileage to/from ONT (78 miles RT / \$0.70 per mile)			\$ 54.60
<b>ONT Airport Parking</b> (Lot 6 long term = \$20 per day)			\$ 80.00
<b>Hotel: Courtyard Sacramento Airport Natomas</b> [check in 10/21, check out 10/22 (1 night @ \$169 +tax and fees) est.] (Airport shuttle available)			\$ 211.25
<b>Meals</b> and incidentals not included with Tour (1 breakfast, 1 dinner) (US GSA Sacramento per diem \$36 per dinner / \$23 lunch / \$22 breakfast)			\$ 58.00
Director <b>per diem</b> (4 days @ \$296.40 per day)			\$ 1,185.60
Estimated cost per conference attendee:			<b>\$ 2,798.45</b>

### 3 - ON CALENDAR

*These events will not be reviewed at the meeting  
unless a change in director interest / attendance / RSVP is made known*

DATE / TIME	EVENT H	DIRECTOR INTEREST	
Aug. 20 - 22 Wed-Friday	<b>Urban Water Institute Annual Water Conference Paradise Point Resort, San Diego</b> Leading experts present today’s most pressing water management issues, representing a broad range of expertise and non-partisan perspectives. Highlights include networking opportunities, keynote speakers, meals and happy hours included with your Conference registration. UWI Conferences bring together elite water leaders from throughout California representing public, private, nonprofit and academic organizations. This conference is sure to be one of the best water conferences of the year! <a href="https://www.urbanwater.com/events/uwi-2025-annual-conference">https://www.urbanwater.com/events/uwi-2025-annual-conference</a>	COVINGTON	HOFFMAN
<b>APPROVAL</b>		<b>RAMIREZ MAYBE</b>	<b>SLAWSON YES</b>
<b>Preapproved</b> (Table A, 19)		WILLIAMS	
<b>Estimated cost per conference attendee:</b>			
Conference <b>registration</b> with meal package (early bird - register before 6/30)		\$	795.00
<b>Hotel</b> [check in 8/19, check out 8/22 (3 nights @ \$249 +tax and fees) est.]*		\$	1,136.40
Hotel parking (\$46 per day @ 3 days)		\$	138.00
<b>Meals</b> and incidentals (3 days: 3 dinners (those not included with conference meal package) (US GSA San Diego per diem \$22 breakfast, \$23 lunch, \$36 per dinner)		\$	136.00
<b>Transportation</b> (driving personal vehicle 226 miles RT @ .70 cents mile - IRS rate)		\$	158.20
Director <b>per diem</b> (4 days @ \$296.40 per day)		\$	1,185.60
Estimated cost per conference attendee:		<b>\$</b>	<b>3,549.20</b>

DATE / TIME	EVENT I – by request of Director Ramirez	DIRECTOR INTEREST	
Aug 4 to 7 Monday - Thursday	<b>40th Annual Tri-State Seminar South Point Hotel, Las Vegas</b> \$99 per person / Reservation deadline: July 18 Tri-State continues to evolve, change, adapt, and expand while remaining true to our mission of providing quality education and training at an affordable price. We offer diverse technical sessions to our attendees looking for continuing education.	<b>COVINGTON YES</b>	HOFFMAN
<b>APPROVAL</b>		<b>RAMIREZ YES</b>	SLAWSON NO
Approved by vote 4/9/25		WILLIAMS	
<b>Estimated cost per conference attendee (in-person):</b>			
Conference <b>registration</b> (no melas included)		\$	99.00
<b>Hotel</b> [check in 8/4, check out 8/7 (3 nights @ \$92 +tax and fees) est.]*		\$	474.00
<b>Meals</b> and incidentals. Conference registration does not include any meals. (3.5 days: 3 dinners, 4 lunches, 4 breakfasts (US GSA Las Vegas per diem \$36 per dinner / \$23 lunch / \$22 breakfast)		\$	288.00
<b>Transportation</b> (driving personal vehicle 476 miles RT @ .70 cents mile - IRS rate)		\$	333.20
<b>Transportation alternative:</b> Airfare ONT to LAS RT (Tri-State has free airport shuttle)		\$	172.00
ONT airport parking (4 days), mileage to/from airport		\$	134.60
Taxi, rideshare (6 rides estimated) (no rental car estimated for this destination)		\$	210.00
Director <b>per diem</b> (4 days @ \$296.4 per day)		\$	1,185.60
Estimated cost per conference attendee:		<b>\$</b>	<b>2,563.20</b>

DATE / TIME	EVENT J	DIRECTOR INTEREST	
Wed, Oct 1 9 am to 6 pm	<b>Water Education Foundation (WEF) Annual Water Summit</b> At the Sawyer Hotel, Sacramento Program and information will be available in the future Cost: \$TBA / Registration opens soon and will sell out fast  The Water Summit is WEF’s premier event of the year, with leading policymakers and experts addressing critical water issues in California and across the West. <a href="https://www.watereducation.org/foundation-event/water-summit-2025">https://www.watereducation.org/foundation-event/water-summit-2025</a>  Now in its 41st year, the Water Summit is an ideal event for water district managers and board members, state and federal agency officials, city and county government leaders, farmers, environmentalists, attorneys, consultants, engineers, business executives and public interest groups.	COVINGTON YES	HOFFMAN
APPROVAL		RAMIREZ	SLAWSON YES
Preapproved (Table A, 20)		WILLIAMS	
Conference <b>registration</b> (estimated - price not yet available as of 6/4/25)		\$	500.00
Option 1 Sawyer Hotel [check in 9/30, check out 10/1 (1 nights @ \$420 +tax and fees) est.]		\$	525.00
Option 2 Marriott Courtyard [check in 9/30, check out 10/1 (1 night @ \$188 +tax and fees)		\$	235.00
Transportation: Airfare to/from ONT to Sacramento Airport, taxi fare		\$	250.00
ONT Airport Parking - Lot 6 @ \$20 per day (2 days)		\$	40.00
Meals and incidentals (2 days: 2 dinners, 1 lunch, 1 breakfast (those not included with summit registration) (US GSA Sacramento per diem \$22 breakfast / \$23 lunch / \$36 per dinner)		\$	117.00
Director per diem (2 days @ \$296.40 per day)		\$	592.80
Estimated cost per conference attendee:		\$	2,024.80
SPECIAL REQUEST: SECOND NIGHT STAY Estimated cost per conference attendee			
Sawyer Hotel [check out 10/2 (1 extra night @ \$420 +tax and fees) est.]		\$	525.00
ONT Airport Parking - Lot 6 @ \$20 per day (1 extra day)		\$	20.00
Meals and incidentals (1 extra day) (1 dinner, 1 breakfast )		\$	58.00
Director per diem (1 extra day @ \$296.40 per day)		\$	296.40
Estimated additional cost per conference attendee:		\$	899.40

#### 4 – MISCELLANEOUS COMMUNITY EVENTS

Listed per request of the Communications Committee

*May or may not be water-related | None of these events are pre-approved*

- a) **City of Beaumont National Night Out and Touch-a-Truck**  
Thursday, July 31 | Towncenter
- b) **Beaumont-Cherry Valley Recreation and Park District  
Boots, Brews and Barbecue**  
Friday and Saturday, Aug. 22-23 | Noble Creek Park  
(see attached flyer)
- c) **Pass Area Veterans Expo and Job Fair**  
Saturday, August 16 – 10 a.m. to 1 p.m. | Chatigny Community Recreation Center

## 5 – At-a-Glance

Items in ORANGE require vote for approval					UPDATED		6/4/2025	
DAY	EVENT	Est. Cost	Vote?	COVIN GTON	HOFF MAN	RAM IREZ	SLAW SON	WILL IAMS
18-Jun	WELL webinar: Recycled Water	\$ -						
2-Jul	Beaumont Chamber Breakfast	\$ 25						
15-Jul	ACWA webinar: Combating Misinformation	\$ 30						
22-Jul	CSDA Webinar: Mastering Capital Financing	\$ -						
<b>4-Aug</b>	<b>Tri-State Seminar</b>	<b>\$ 2,445</b>	<b>APR</b>	YES		YES	NO	
8-Aug	BIA Southern CA Water Conference	\$ 125				Pending		
20-Aug	Urban Water Institute San Diego	\$ 3,549				Pending	YES	
25-Aug	CSDA Annual Conference- Monterey	\$ 3,709						
1-Oct	WEF Annual Water Summit	\$ 2,024		YES			YES	
<b>22-Oct</b>	<b>WEF Northern Cal Water Tour</b>	<b>\$2,790</b>	<b>REQ</b>			NO	YES	
<b>(APR = Approved by vote)</b>			<b>(REQ = Vote required for approval)</b>					

### Fiscal Impact

The fiscal impact will depend on the number of directors attending an event and the event costs.

<b>Budget Tracking 2025</b>	Training, Education and Travel		FY 2025 Approved Budget: \$55,000	
As of this date	Expenditures	Budget Remaining	Percent expended	
<b>5/31/2025</b>	<b>\$6,803.71</b>	<b>\$48,196.29</b>	<b>12.37%</b>	

*The Fiscal Impact table represents all items received by AP as of Apr. 30, 2025. It does not include all items paid as not all receipts have been turned in.*

### Attachments

1. Three-month Look-Ahead
  - a. June 2025
  - b. July 2025
  - c. August 2025
2. Beaumont Chamber of Commerce July Breakfast
3. BIA Southern California Water Conference
4. Water Education Foundation Northern California Water Tour
5. Urban Water Institute Annual Water Conference

June

2025

Note: Items in Orange require vote for approval

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
<b>01</b>	<b>02</b> 1:30 p.m. SGPWA	<b>03</b> 10 a.m. CSDA webinar: Budget- Neutral Energy 6 p.m. City Council	<b>04</b> 7:30 a.m. Beaumont Chamber Breakfast	<b>05</b> 3 p.m. Finance & Audit Committee	<b>06</b>	<b>07</b>
			9 - Noon CSDA Workshop: Governance and Transparency			
<b>08</b>	<b>09</b>	<b>10</b> 10 a.m. CSDA webinar: Mastering Good Governance	<b>11</b> 11 a.m. Watermaster <b>6 p.m. Board Meeting</b>	<b>12</b>	<b>13</b>	<b>14</b>
<b>15</b>	<b>16</b> 9 a.m. SGPWA	<b>17</b> <b>5:30 p.m. Personnel Committee</b> 6 p.m. City Council	<b>18</b> Noon: WELL Recycled Water webinar	<b>19</b>	<b>20</b>	<b>21</b>
<b>22</b>	<b>23</b>	<b>24</b>	<b>25</b>	<b>26</b> 6 p.m. Engineering Workshop	<b>27</b>	<b>28</b>

# July

# 2025


SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
<b>29</b>	<b>30</b>	<b>01</b> 6 p.m. City Council	<b>02</b> 7:30 a.m. Beaumont Chamber Breakfast <b>3 p.m. Finance &amp; Audit Committee</b>	<b>03</b> HOLIDAY - Office Closed	<b>04</b>	<b>05</b>
<b>06</b>	<b>07</b> 1:30 p.m. SGPWA	<b>08</b>	<b>09</b> 6 p.m. Board Meeting	<b>10</b>	<b>11</b>	<b>12</b>
<b>13</b>	<b>14</b>	<b>15</b> 11a ACWA webinar <b>4:30 p.m. Personnel Com</b> 6 p.m. City Council	<b>16</b>	<b>17</b>	<b>18</b>	<b>19</b>
<b>20</b>	<b>21</b> 9 a.m. SGPWA	<b>22</b> 10 a.m. CSDA webinar: Capital Financing	<b>23</b>	<b>24</b> 6 p.m. Engineering Workshop	<b>25</b>	<b>26</b>
<b>27</b>	<b>28</b>	<b>29</b>	<b>30</b>	<b>31</b> National Night Out	<b>01</b>	<b>02</b>

# Attachment 1c

# August

# 2025

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
27	28	29	30	31	01	02
03	04 1:30 p.m. SGPWA	05 6 p.m. City Council	06 7:30 a.m. Beaumont Chamber Breakfast	07 3 p.m. Finance & Audit Committee	08 7 a.m. BIA So Cal Water Conference	09
	40th Annual Tri-State Seminar - Las Vegas					
10	11	12	13 6 p.m. Board Meeting	14	15	16 10 - 1 Pass Area Veterans Expo
17	18 9 a.m. SGPWA	19 4:30 p.m. Personnel Com 6 p.m. City Council	20	21	22	23
			Urban Water Institute - San Diego			
24	25	26	27	28 6 p.m. Engineering Workshop	29	30
	CSDA Annual Conference and Exhibitor Showcase - Monterey					



**Beaumont Chamber  
OF COMMERCE**

# GOOD MORNING BEAUMONT BREAKFAST

WEDNESDAY, JULY 2, 2025, 7:30 AM


Golf Club @ Tukwet Canyon  
36211 Champions Drive, Beaumont

FEATURING

## JAVIER ENRIQUEZ,

SR. PUBLIC AFFAIRS SPECIALIST,  
SOUTH COAST AIR QUALITY MANAGEMENT DISTRICT

PROUDLY SPONSORED BY



**KHYRA BEAUCREST  
RANCH**

40335 AVENIDA ALTEJO BELLA  
CHERRY VALLEY, CA 92223  
347-227-5835  
KHYRABCRANCH@GMAIL.COM  
WWW.KHYRABEAUCRESTRANCH.COM


### "SOUTH COAST AQMD INCENTIVE PROGRAMS"

Limited seating  
\$25 members; \$30 non-members  
Prepaid reservations required by  
Tuesday, July 1st at 1pm  
Pay through our website at  
[www.beaumontchamber.com](http://www.beaumontchamber.com),  
call 951-845-9541, or scan the QR code below.

*"Building a Better Community,  
One Business at a Time."*

SUSTAINING MEMBERS

BEAUMONT CHERRY VALLEY RECREATION & PARK DISTRICT, BEAUMONT POINTE, CITY OF BEAUMONT,  
DESERT EDGE VETERANS OF FOREIGN WARS, POST 233, DESERT LAWN MEMORIAL PARK & FUNERAL HOME, KODIAK PAINTING, INC.,  
MARKARIAN LAW GROUP, NICHOLARY'S INSURANCE AGENCY, ORBIS REAL ESTATE PARTNERS, RAISING CANE'S,  
RUDOLPH'S, TIMBERLINE BENEFITS, UNITED LEOWEAR & APPAREL DISTRIBUTION, WHERE'S THE EVENT?, WASTE MANAGEMENT





## Join Us

Friday, August 8, 2025 | 8:00 AM to 1:00 PM  
at the Double Tree Hotel in Ontario

## *Southern California Water Conference*

# ***Resiliency in the Face of Change. Are we ready?***

### EMERGENCY PREPAREDNESS IN A CHANGING CLIMATE



### CHANGING THE WAY WE PLAN FOR THE FUTURE



### BUILDING RESILIENT COMMUNITIES



### BUILDING RESILIENT WATER SYSTEMS



## **Why Attend?**



Hosted by the Building Industry Association of Southern California, this annual forum has become the leading venue where government officials, water management representatives, business leaders and community stakeholders come together to share best practices and discuss ideas to meet the challenges of serving the region's growing demand for water while protecting our natural resources.

Visit [biasbc.org/water-conference](https://biasbc.org/water-conference) for more information.



## Attachment 4

October 22, 2025 - 7:30am - October 24, 2025 - 6:30pm

# NORTHERN CALIFORNIA TOUR 2025 FIELD TRIP - OCTOBER 22-24

[Click here to register!](#)

Explore the Sacramento River and its tributaries through a scenic landscape while learning about the issues associated with a key source for the state's water supply.

All together, the river and its tributaries supply 35 percent of California's water and feed into two major projects: the State Water Project and the federal Central Valley Project.



This 3-day, 2-night excursion travels across the Sacramento Valley and follows the river north from Sacramento through Oroville to Redding and Shasta Lake, where participants will take a houseboat tour. Tour participants will also get an up-close view of Oroville Dam's repaired main spillway that suffered major damage during a power 2017 storm.

Experts will talk about the history of the Sacramento River as the tour winds through riparian woodland, rice fields, wildlife refuges and nut orchards. The tour will track important water issues for farming and environmental uses, visit the location of the Sites Reservoir and discuss innovations for flood management, groundwater management and salmon restoration.



Contact Programs Director Nick Gray [via email](#) with any tour questions.

## What participants say about this tour:

### What did you like best?

"The speakers discussed the challenging issues facing the Sacramento Valley and the dynamic history of this region from a diverse range of perspectives. Put together, these perspectives provided a useful high-level picture of this unique system and the kinds of decisions that will have to be made in the near- and long-terms. Being able to actually see many of the projects and landscapes firsthand helped to drive home the information."

"I appreciated that the tour was so well organized. We had a fast and complicated schedule, yet everything went like clockwork."

"The broad range of water issues and market sectors covered by the tour. Also appreciate the extensive experience & local knowledge of the resource speakers & site-specific speakers."

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**Planned Stops Include:**

- Oroville Dam
  - Flood control projects
  - Red Bluff Fish Passage Improvement Project
  - Battle Creek Restoration Project
  - Environmental restoration sites
  - Rice fields & other agricultural operations
  - Shasta Dam
  - The location of the proposed Sites Reservoir
- 

**Planned Topics Include:**

- Oroville Dam spillway damage & repair efforts
  - The significance of the Sacramento River to California's water supply
  - Flood management & levee safety
  - State Water Project & Central Valley Project operations
  - Restoration of endangered Chinook salmon
  - Groundwater, conjunctive use & area-of-origin water rights
  - Environmental restoration projects
  - Agriculture/wildlife conservancies & wildlife refuges
  - Farming in the Sacramento Valley
  - Proposed water storage locations
  - Wetlands
- 

**Tour Start & End Point:**

The tour starts at 7:30 a.m. on October 22 and ends at 6:30 p.m. on October 24 at the Water Education Foundation office, [2151 River Plaza Drive, Suite 205, Sacramento, CA](#). **Free parking is available.**

The tour includes overnight stays in Chico and Redding which are arranged by the Foundation and covered by the registration fee.

The [Courtyard Sacramento Airport Natomas](#) is next door to the Water Education Foundation and also offers a shuttle to/from Sacramento International Airport (SMF). We have a discounted room rate arranged there and self-pay booking options are provided upon registration for the tour.

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**Pricing Details:**

**General – \$989** (one person, single-occupancy room)

**Fee includes all tour meals, transportation, materials, snacks and hotel accommodations once the tour begins Wednesday. Meals covered by the registration fee include lunch on Wednesday through lunch on Friday. Participants are responsible for their own transportation to and from the tour's beginning and end point.**

A limited amount of scholarship funding is available to pay for a portion of the tour. Scholarships are awarded based on a few factors, including:

- Financial need
- Reason for scholarship request
- How the education & experience will be used after the tour

Contact Nick Gray [via email](#) to apply or for more information.

---

**Cancellation & Refund Policy:**

The deadline to cancel and receive a refund is three weeks prior to the first day of the tour due to lodging, meal and transportation commitments. Substitutions are allowed up to five business days before the tour. Credit card processing fees are nonrefundable and the remaining refund amount may be subject to additional fees.

We recognize that unexpected conflicts with our tours can occur from time to time. The Water Education Foundation recommends you consider arranging travel insurance from a provider of your choice soon after tour registration to protect against such unfortunate events.

---

#### **MCLE Credit Hours:**

Minimum Continuing Legal Education (MCLE) credit hours are available *only* to California attorneys for an additional fee. Contact Nick Gray [via email](#) with any questions.

### **REGISTER HERE!**

## TOUR SPONSORS

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### **Bureau of Reclamation – California-Great Basin**

#### **Major Sponsor**

One of five Reclamation regions, the California-Great Basin region covers the northern two-thirds of California, most of western Nevada and part of southern Oregon. The region places great importance on fulfilling its obligations for water delivery, water conservation, water recycling and reuse, power generation, and protecting natural and cultural resources.




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### **California Department of Water Resources**

#### **Major Sponsor**

The Department of Water Resources (DWR) is responsible for managing and protecting California's water. DWR works with other agencies to benefit the state's people, and to protect, restore and enhance the natural and human environments.




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### **Stantec**

#### **Trailblazer Sponsor**

At Stantec, our business objective is to maintain our position as a top tier global design and delivery firm. Our local strength, knowledge, and relationships, coupled with our world-class expertise, have allowed us to go anywhere to meet our clients' needs in more creative and personalized ways. With a long-term commitment to the people and places we serve, Stantec has the unique ability to connect to projects on a personal level and advance the quality of life in communities across the globe.



🔗

# Attachment 5

< [Back to Events\(/events/\)](#)

## 2025 Annual Conference

**\*You must first create a user profile for each attendee you register!**

📅 Wednesday, August 20, 2025 at 1:00 PM (PDT) to Friday, August 22, 2025 at 11:00 AM (PDT)  
📍 Paradise Point Resort & Spa  
[1404 Vacation Road San Diego, CA 92109-7905 United States](https://maps.google.com/?q=(Paradise+Point+Resort+%26+Spa+1404+Vacation+Road+San+Diego,+CA+92109-7905+United+States)))  
[https://maps.google.com/?q=\(Paradise Point Resort %26 Spa 1404 Vacation Road San Diego, CA 92109-7905 United States\)\)](https://maps.google.com/?q=(Paradise+Point+Resort+%26+Spa+1404+Vacation+Road+San+Diego,+CA+92109-7905+United+States)))

- Register Now (/events/uwi-2025-annual-conference/register)
- Unlock Member Pricing (<https://www.urbanwater.com/membership>)
- Conference Sponsorships (<https://www.urbanwater.com/sponsor-exhibitor-opportunities>)
- 📅 Add to Calendar



Menu

▼

## Agenda

August 20	
1:00 PM - 1:15 PM	Welcome: Native American Tribal Blessing
1:15 PM - 2:00 PM	Opening Keynote: Peggy Browne, Office of Water's Principal Deputy Assistant Administrator

2:00 PM - 3:30 PM	<p>Coping with Cybersecurity Risk: Interactive Dialogue with National, State &amp; Regional Experts</p> <p><i>Top level experts engage in a dynamic discussion about public agencies' challenges in preventing, managing and responding to cybersecurity attacks. Leading perspectives from the California Cybersecurity Integration Center, State of California Information Security Office and Metropolitan Water District of Southern California share their stories. This program will be facilitated by a private sector advocate and provider.</i></p>
3:30 PM - 4:00 PM	Break
4:00 PM - 5:00 PM	<p>Running Toward Risk: Water Systems in the Line of Fire</p> <p><i>When flames tore through the foothills during the Eaton Fire, water systems were thrust into crisis mode. This panel dives into the first 48 hours—when communication gaps, infrastructure stress, and institutional uncertainty collided with real-time decisions. Experts from the Public Water Agencies Group, Pasadena Water &amp; Power, and Verdugo Fire Academy dissect the risks we underestimated, the improvisations that worked, and the strategies that must define our future.</i></p>
5:30 PM - 7:00 PM	<p>Opening Reception</p> <p><i>Conference registrants enjoy complimentary cocktails and hors d'oeuvres during a hosted onsite reception.</i></p>
<b>August 21</b>	
8:00 AM - 8:45 AM	<p>Breakfast Buffet</p> <p><i>Conference registrants enjoy a complimentary breakfast buffet onsite at the hotel.</i></p>
8:45 AM - 10:00 AM	<p>Risk &amp; Resolve: How Water Conflicts Can Find Peace Through Collaboration</p> <p><i>Water disputes don't often end in handshakes, but in two very different cases, longstanding, high-stakes conflicts were ultimately resolved without litigation. Hear firsthand how agencies overcame mistrust, legal complexity, and economic disparities to forge durable agreements. Panelists from South Orange County Wastewater Authority and Delta Mendota Water Authority share the techniques used to build trust and the frameworks other agencies can replicate.</i></p>
10:00 AM - 10:20 AM	Break
10:20 AM - 12:15 PM	<p>Security and Sustainability: Generational Investments in Times of Fiscal Constraints</p> <p><i>The Colorado River Aqueduct was funded by a bond issue of \$220 million approved by voters in 1931. Even during the Great Depression, priority was placed on constructing an aqueduct capable lifting and carrying water to Southern California as it travels over several desert mountain ranges. The wisdom of that investment is still recognized. What are the generational investments needed today? Hear from leading experts representing CA DWR, State Water Contractors, and SITES Project.</i></p>
12:30 PM - 1:30 PM	<p>Lunch</p> <p><i>Conference registrants enjoy a complimentary plated lunch onsite at the hotel.</i></p>
1:45 PM - 3:00 PM	<p>Financial Risks: What Do the Credit Rating Agencies &amp; Investors Look At?</p> <p><i>Outside funding is almost always required to fund largescale infrastructure improvement projects. This panel focuses on what the credit rating entities and investors look at when determining whether or not to issue a loan. Expert speakers from Fieldman, Rolapp &amp; Associates, Zone 7 Water Agency, and underwriting will provide insights into how to best position your agency for infrastructure financing.</i></p>
3:00 PM - 3:20 PM	Break
3:20 PM - 3:50 PM	<p>People Power to Manage Risks: Leadership Durability, Mentorship / Coaching for Sustainability</p> <p><i>This will be an interactive, facilitated dialogue to explore with the audience the people power to manage risks. Experts from Metropolitan Water District of Southern California and Jennifer Persike &amp; Co will pose questions to the audience about leadership durability, mentorship, and coaching for sustainability.</i></p>

4:00 PM - 5:00 PM	Successful Risk-Based Communications – How to Tell the Story Without Freaking People Out <i>During a crisis, water agencies are challenged with communicating the issue and any required actions to stakeholders, as their emotions run high. A panel of experts from Sonoma Water District, Eastern Municipal Water District, and Santa Fe Irrigation District will share how to tell a risk-based story to the public without freaking people out.</i>
5:30 PM - 7:00 PM	Board Chair's Reception <i>Conference registrants enjoy complimentary cocktails and hors d'oeuvres during a hosted onsite reception.</i>
<b>August 22</b>	
8:30 AM - 9:30 AM	Breakfast <i>Conference registrants enjoy a complimentary breakfast buffet onsite at the hotel.</i>
9:30 AM - 10:30 AM	Closing Keynote: Deven Uphaday, General Manager of the Metropolitan Water District of Southern California (Invited) <i>Conversation-style discussion with questions from the audience.</i>
10:55 AM - 10:55 AM	Conference Adjourns

IMPORTANT:

In order to register attendees for the upcoming UWI Conference, each attendee must have a user profile (with unique email address).



Share Event:



(mailto: [redacted]) (http://www.linkedin.com/sharearticle? [redacted])  
SUBJECT: UWI 2025- ANNUAL- CONFERENCE  
%202025- ANNUAL- CONFERENCE&TITLE=UWI%20-  
CONFERENCE%202025- ANNUAL- CONFERENCE&SUMMARY=\*YOU%20MUST%20FIRST%20C

14271 Jeffrey Road, #509  
Irvine, California 92620  
United States



**Beaumont-Cherry Valley Water District  
Regular Board Meeting  
May 14, 2025**

**Item 11b**

**STAFF REPORT**

**TO:** Board of Directors

**FROM:** Dan Jagers, General Manager

**SUBJECT: Reports from BCVWD Standing Committees:**

- i. Finance & Audit Committee**
- ii. Personnel Committee**

---

**Staff Recommendation**

None. Information only

**Executive Summary**

BCVWD's two Standing Committees meet monthly. Complete approved minutes of the meetings are available on the District's website.

The summaries below were generated by artificial intelligence.

**Finance & Audit Committee – May 1, 2025**

*Chairperson David Hoffman*

The Committee reviewed a comprehensive set of financial documents and operational updates, including budget variance reports, investment balances, contract expenditures, and policy revisions. Notable observations from the March Budget Variance Report included a low level of non-operating revenue collected year-to-date, attributed to declining housing activity. A significant County invoice for the 2024 election came in approximately \$70,000 over budget; it had been approved by the Board. The need to budget future election costs more conservatively was emphasized, given the recent underestimation. Director Williams raised questions about overtime pay, and staff clarified the tiered overtime structure, including how double time is calculated when employees exceed 12 hours in a day.

A review of the Cash and Investment Balance Report highlighted modest initial interest earnings. An \$18 million transfer from LAIF to Cal Trust is planned to fund capital improvement projects. Committee members also discussed rising electricity costs, a likely supplemental water purchase later in the year, and the strong returns from Chandler Investments.

Individual transactions in the April check register discussed included reimbursements for emergency equipment, cybersecurity software, AMI project solar kits, and a Prop. 218 notification mailer. Additional discussion focused on equipment repairs and replacements, such as a 20- to 25-year-old dozer and the trailer-mounted generator being prepared for emergency use.

The Committee also approved Director expense and per diem compensation claims, following clarifications about incidentals costs. A report on Director event attendance was reviewed without comment. An award for Operating Budget Excellence was acknowledged; this marks the fifth year the District has received the honor from the California Society of Municipal Finance Officers. Director of Finance and Administration Sylvia Molina noted improvements in the budget document aimed at increasing transparency and reducing length.



Two fixed asset policies were consolidated into a proposed new Policy 5040, which the Committee voted to forward to the Board for approval. Quarterly reports on electric pumping costs, contracts, and grants were presented. General Manager Jagers explained significant cost differences in groundwater pumping based on well location and time-of-use electricity rates. The Edgar Canyon wells remain the most cost-efficient. The Raffetis developer impact fee study was discussed; delays stemmed from regulatory analyses but are now advancing.

### **Personnel Committee – May 20, 2025**

*Chairperson John Covington*

The meeting focused on cybersecurity policy development, safety initiatives, and employee benefits feedback.

Andrew Becerra, representing the BCVWD Employees Association, reported on preparations for rising temperatures, including the use of a buddy system and internal heat stress training aligned with OSHA requirements. Human Resources Manager Ren Berioso confirmed that heat illness protocols are included in emergency preparedness plans and reinforced through AWWA-based training modules.

The Human Resources report noted a workforce of 48 employees, including two new hires and five notable work anniversaries, with one employee separation. An Engineering Intern recruitment had recently closed with interviews underway.

Review was conducted of two proposed IT policies: Policy 7007 (Remote Access) and Policy 7008 (Wireless Network Security). Policy 7007 sets strict protocols for remote work, emphasizing the exclusive use of District-issued devices, prohibiting personal use, and mandating encryption and incident reporting. Policy 7008 defines the use of segmented secure and guest wireless networks, with strong access controls and technical safeguards such as encryption and monitoring. Both policies had been vetted by legal counsel and were presented as formal codifications of existing practices. The Committee recommended both for Board approval.

The Committee also received a Risk Management Quarterly Report (Q1 2025), which highlighted a single workers' compensation claim and three property loss incidents. Staff detailed new internal training initiatives, including the integration of OSHA-aligned safety modules into new hire onboarding and monthly training schedules. The District's in-house ergonomic assessment capability was noted as a cost-saving and proactive measure.

The 2025 Employee Benefits Survey garnered a 70% response rate. It revealed strong satisfaction with medical insurance (100%) and moderate to high satisfaction with other core benefits. Legal Shield was the lowest-rated benefit. Staff expressed interest in additional perks like gym memberships, better dental and vision coverage, and increased life insurance. Director Covington framed these suggestions within the context of future MOU negotiations, emphasizing the financial implications of benefit expansions on ratepayers. Berioso noted the District had already introduced no-cost initiatives such as Planet Fitness memberships and a FunEx discount program for employees and Board members.

*Staff Report prepared by Lynda Kerney, Executive Assistant and Chat GPT*