



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

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

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

NOTE CHANGE OF DATE DUE TO HOLIDAY

Wednesday, July 2, 2025 – 3:00 p.m.
560 Magnolia Avenue, Beaumont, CA 92223

TELECONFERENCE NOTICE

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

*The meeting is available to the public via Zoom video teleconference
To access the Zoom conference, use the link below:*

<https://us02web.zoom.us/j/81357113079?pwd=QTZYV2RZTVBNQ1lqQ2FkTEpXNFdUUT09>

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

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

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

Meeting materials will be available on the BCVWD’s website:
<https://bcvwd.gov/document-category/fa-committee-agendas/>

FINANCE & AUDIT COMMITTEE MEETING – July 2, 2025

CALL TO ORDER

ROLL CALL

	David Hoffman, Chair
	Lona Williams

	John Covington (alternate)
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PUBLIC COMMENT

PUBLIC COMMENT: RAISE HAND OR PRESS *9 for Public Comment or to request to speak when prompted. At this time, any person may address the Finance and Audit Committee on matters within its jurisdiction which are not on the agenda. However, any non-agenda matters that require action will be referred to staff for a report and possible action at a subsequent meeting. Please limit your comments to three minutes. Sharing or passing time to another speaker is not permitted.

ACTION ITEMS

1. **Adjustments to the Agenda:** In accordance with Government Code Section 54954.2, additions to the agenda require a 2/3 vote of the legislative body, or if less than 2/3 of the members are present, a unanimous vote of those members present, which makes the determination that there is a need to take action, and the need to take action arose after the posting of the agenda.
 - a. Item(s) to be removed or continued from the Agenda
 - b. Emergency Item(s) to be added to the Agenda
 - c. Changes to the order of the agenda
2. **Review and Acceptance of the Minutes of the Finance and Audit Committee**
Minutes may be accepted by consensus
 - a. June 5, 2025 Regular Meeting (pages 5 - 9)
3. **Receive and File the Check Register for the Month of May 2025** (pages 10 - 26)
4. **Financial Reports/Recommendations**
 - a. Review of the May 2025 Budget Variance Reports (pages 27 - 38)
 - b. Review of the May 31, 2025 Cash and Investment Balance Report (pages 39 - 64)
 - c. Review of Check Register for the Month of June 2025 (pages 65 - 79)
 - d. Review of June 2025 Invoices Pending Approval (pages 80 - 82)
5. **Expense and Per Diem Compensation Claims Submitted for Approval** (pages 83 - 98)
6. **Report on Director Event Attendance** (page 99)

7. **Policies and Procedures Manual Updates / Revisions** (pages 100 - 107)
 - a. Creating Policy 5048 Debt Issuance and Management
8. **Policy Tracking Matrix Progress Dashboard** (pages 108 - 113)
9. **Amendment to the BCVWD Fiscal Year 2025 Operating Budget for 01-30-310-580011 General Legal** (pages 114 - 117)
10. **2025 Mid-Year Budget Review** (pages 118 – 128)

ANNOUNCEMENTS

- District office will be closed Thursday, July 3 in observance of Independence Day
- Regular Board Meeting: Wednesday, July 9 at 6 p.m.
- Personnel Committee: Tuesday, July 15 at 4:30 p.m.
- San Geronio Pass Regional Water Alliance: Wednesday, July 23 at 5 p.m.
- Engineering Workshop: Thursday, July 24 at 6 p.m.
- Beaumont Basin Watermaster Committee: Wednesday, Aug. 6 at 11 a.m.
- Finance & Audit Committee meeting: Thursday, Aug. 7 at 3 p.m.
- District office will be closed Monday, Sept. 1 in observance of Labor Day
- Collaborative Agencies Committee: Wednesday, Sept. 3 at 5 p.m.

ADJOURNMENT

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

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

REQUIREMENTS RE: DISABLED ACCESS - In accordance with Government Code §54954.2(a), requests for a disability related modification or accommodation, including auxiliary aids or services, in order to attend or participate in a meeting, should be made to the District Office, at least 48 hours in advance of the meeting to ensure availability of the requested service or accommodation. The District Office may be contacted by telephone at (951) 845-9581, email at info@bcvwd.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 Finance and Audit Committee of the Beaumont-Cherry Valley Water District and to its website at least 72 hours in advance of the meeting (Government Code §54954.2(a)).



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

MINUTES OF THE FINANCE AND AUDIT COMMITTEE MEETING
Thursday, June 5, 2025 at 3:00 p.m.

CALL TO ORDER

Chair Hoffman called the meeting to order at 3:00 p.m.

Attendance

Directors present:	Director David Hoffman and Director Lona Williams
Directors absent:	None
Staff present:	General Manager Dan Jagers Director of Information Technology Robert Rasha Director of Finance and Administration Sylvia Molina Management Analyst II Erica Gonzales Management Analyst II Melissa Rodriguez-Elizondo Finance Manager William Clayton
Members of the public:	None

PUBLIC COMMENT: None

ACTION ITEMS

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

Chair Hoffman called Item 7 out of order.

7. Review of Draft 2024 External Audit and Annual Comprehensive Financial Report

Finance Manager William Clayton opened the item by introducing Brianna Schultz, Partner at Rogers, Anderson, Malody & Scott LLP (RAMS), the District's independent external audit firm. Clayton summarized the key financial highlights from the Draft 2024 Annual Comprehensive Financial Report (ACFR). He noted that the District received an unmodified (clean) audit opinion, indicating that the financial statements were fairly presented in all material respects and prepared in accordance with Generally Accepted Accounting Principles (GAAP).

Clayton reported that the District's total assets as of December 31, 2024, stood at \$222.3 million, a \$6.4 million increase over 2023. Total liabilities increased by \$2 million to \$14 million, primarily due to operational costs. The District's net position, comparable to net

equity, rose by \$3.9 million to \$208.8 million. Of the \$85.9 million in total cash and investments, approximately \$30.2 million was unrestricted and designated for operational and capital purposes.

A minor reclassification between unrestricted and restricted net position was noted and will be reflected in the final version of the ACFR. Specifically, the District's investment in its Section 115 pension trust was moved from unrestricted to restricted net position due to its designated use, enhancing clarity on the availability of funds for operational use. The Other Post-Employment Benefits (OPEB) trust, by contrast, is treated differently in the financial statements and directly offsets the OPEB liability rather than appearing as a restricted asset.

Finance Manager Clayton also summarized the District's operating performance for the year. Operating revenues increased to \$20 million, up \$1.8 million over 2023, primarily due to the final implementation of a five-year scheduled rate increase on January 1, 2024. Operating expenses decreased to \$22.3 million from \$23.1 million in 2023, driven by a reduction in purchased imported water, partially offset by increases in personnel costs tied to position adjustments and a 3.7% cost-of-living adjustment.

The Committee discussed the variation in operating costs over recent years, attributing fluctuations primarily to water purchasing patterns influenced by drought conditions and storage strategies. In 2022, a drought year, imported water purchases were minimal. However, in 2023 and 2024, the District replenished its water storage, resulting in higher expenses. Despite operating losses in 2023 and 2024, investment income helped the District maintain a positive change in net position. Interest earnings in 2024 alone exceeded \$4.1 million, playing a key role in offsetting operating losses.

Brianna Schultz then provided a report on the audit process. She confirmed that the District received an unmodified audit opinion and that no material weaknesses or internal control deficiencies were found. The audit team spent approximately two weeks reviewing internal controls and conducting tests on major financial categories. Only one immaterial audit adjustment, related to a lease liability, was made. Schultz also noted that the District triggered a federal single audit for the first time due to expenditures exceeding \$750,000, primarily related to an ARPA grant. No issues were identified to date in that audit, which is still in progress. Schultz commended the Finance team for their responsiveness and the quality of their documentation.

Clayton added that the District had won the Government Finances Officers' Association (GFOA) Award for the 2023 Financial Statements.

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

a. May 1, 2025 Regular Meeting

The Committee accepted the minutes as presented by the following vote:

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

3. Receive and file the Check Register for the Month of April 2025

The Committee received and filed the Check Register as presented by the following vote:

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

4. Financial Reports/Recommendations

- a. Review of the April 2025 Budget Variance Reports
- b. Review of the April 30, 2025 Cash and Investment Balance Report
- c. Review of Check Register for the Month of May 2025
- d. Review of May 2025 Invoices Pending Approval

Staff highlighted and/or responded to committee inquiries about the following items:

- *Non-operating revenue remains 90.83 percent available, and a \$1.266 million payment (developer impact fees) was recently received. Payments are received randomly throughout the year.*
- *Activity is tracking close to the budget predictions*
- *Interest from the California State LAIF posts quarterly*
- *Approximately \$9 million will be moved into CalTrust*
- *Foster and Foster Consulting Actuaries are under a multi-year contract to provide actuarial services under GASB 75, Other Post Employment Benefits (OPEB)*
- *Reissued a check to Babcock Laboratories*
- *Paving expenses appear to have been reduced (22 repairs)*
- *Hexavalent chromium sampling was done and initial results are good*
- *Michael Baker International contract for work on a booster station*

The Committee recommended presenting the financial reports item 4a to the Board of Directors for approval by the following vote:

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

The Committee recommended presenting the financial reports items 4b through 4d to the Board of Directors for approval by the following vote:

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

5. Expense and Per Diem Compensation Claims Submitted for Approval

The Committee reviewed the Expense and Per Diem Compensation Claims.

The claims were approved by the following vote:

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

6. Report on Director Event Attendance

The Committee reviewed the report without comment and it was received and filed by the following vote:

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

7. Review of Draft 2024 External Audit and Annual Comprehensive Financial Report

This item was heard earlier in the meeting.

8. Policy Tracking Matrix Progress Dashboard

Finance Manager Clayton reviewed the matrix and noted there is no policy on petty cash. Ms. Molina noted that a draft would be brought forward to the Committee if desired.

Also forthcoming are policies on issuance and management of long-term debt, and on purchasing.

The Committee directed staff to produce a draft Petty Cash policy by the following vote:

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

9. Update: BCVWD 2026 Operating Budget Timeline

Molina reviewed the timeline of the budget process. She noted the intent to bring the draft budget to the committee at the October 2 meeting, and requested a special meeting date of October 16 to review the budget document before it is presented to the Board in November.

General Manager Jagers commented on the budget process and commended staff.

ANNOUNCEMENTS

Chair Hoffman pointed out the following announcements:

- Regular Board Meeting: Wednesday, June 11 at 6 p.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)
- District office will be closed Thursday, July 3 in observance of Independence Day

ADJOURNMENT: 4:30 P.M.

DRAFT UNTIL APPROVED

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

Accounts Payable

Checks by Date - Detail by Check Date

User: wclayton
 Printed: 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

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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	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 Cedeno 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	Richards, Watson & Gershon	05/15/2025	
	252497	Legal Services March Board Approval 5/14/2025		16,725.46
	252498	Legal Services March Board Approval 5/14/2025		4,608.00
	252499	Legal Services March Board Approval 5/14/2025		3,208.80
Total for Check Number 16380:				24,542.26
16381	10527	Robert Half Talent Solutions	05/15/2025	
	64893298	Admin Assistant Temp - 04/14-04/17/2025		1,213.50
	64893298	Engineering Admin Temp - 04/14-04/17/2025		404.50
	64918469	Engineering Admin Temp - 04/21-04/24/2025		404.50
	64918469	Admin Assistant Temp - 04/21-04/24/2025		1,213.50
	64944155	Engineering Admin Temp - 04/28-05/01/2025		404.50
	64944155	Admin Assistant Temp - 04/28-05/01/2025		1,213.50
	64957109	Engineering Admin Temp - 05/05-05/08/2025		404.50
	64957109	Admin Assistant Temp - 05/05-05/08/2025		1,213.50
Total for Check Number 16381:				6,472.00
16382	10491	Rogers, Anderson, Malody & Scott, LLP	05/15/2025	
	77530	Annual Audit Services FY 2024 - April 2025		27,000.00
Total for Check Number 16382:				27,000.00
16383	10290	San Geronio Pass Water Agency	05/15/2025	
	25-00305	1401 AF @ \$399 for April 2025		558,999.00
Total for Check Number 16383:				558,999.00
16384	10035	USA Blue Book	05/15/2025	
	INV00695258	Hyd. Flow Test Kit		828.41
Total for Check Number 16384:				828.41
16385	10385	Waterline Technologies, Inc. - PSOC	05/15/2025	
	5738516	Chlorine - Well 23		3,450.00
	5738620	Chlorinator Retrofit Project - Well 23 & 24		560.00
Total for Check Number 16385:				4,010.00
16386	10753	Lona Williams	05/15/2025	
	05152025	Meals - CSDA Leadership - L Williams 4/24/2025		5.44
Total for Check Number 16386:				5.44
Total for 5/15/2025:				709,779.26
ACH	10031	Staples Business Advantage	05/22/2025	
	6031731468	Office Supplies		7.09
	6031731469	Office Supplies		54.73
	6032198991	Office Supplies		35.83
Total for this ACH Check for Vendor 10031:				97.65
ACH	10138	ARCO Business Solutions	05/22/2025	
	HW201 May 2025	ARCO Fuel Charges 05/13-05/19/2025		2,341.32
Total for this ACH Check for Vendor 10138:				2,341.32
ACH	10147	Online Information Services, Inc	05/22/2025	
	1322262	165 Credit Reports for Apr 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	05/22/2025	
		Refund Check		47.40
		Refund Check		69.66
		Refund Check		33.11
		Refund Check		27.65
		Refund Check		30.75
Total for Check Number 16387:				208.57
16388	UB*05807	Gabriel Rodriguez	05/22/2025	
		Refund Check		39.69
		Refund Check		116.22
		Refund Check		25.87
		Refund Check		23.15
		Refund Check		28.04
Total for Check Number 16388:				232.97
16389	10420	Amazon Capital Services, Inc.	05/22/2025	
	161C-N3NC-TXDN	Utility Cart		94.70
	161C-N3NC-TXDN	Utility Cart		94.70
Total for Check Number 16389:				189.40
16390	11303	Angel Morales & Sons, Inc	05/22/2025	
	18575339	3.5-5 Ton 17 Seer Heat Pump Condenser - 560 Magnolia Ave		13,719.03
	18575339	5 Ton Air Handler - 560 Magnolia Ave		11,224.67
Total for Check Number 16390:				24,943.70
16391	10398	Infosend, Inc	05/22/2025	
	285326	(22341) Supply and Processing Charges for Customer Letter		17,973.22
	285596	Apr 2025 Supply Charges for Utility Billing		948.39
	285596	Apr 2025 Processing Charges for Utility Billing		1,340.67
	285597	Apr 2025 Postage Charges for Utility Billing		7,095.99
	286879	(1150) Supply and Processing Charges for Backflow Letter		1,486.56
Total for Check Number 16391:				28,844.83
16392	10696	Innovative Document Solutions	05/22/2025	
	270069	Canon Image Runner 04/01-04/30/2025 Overage Charge		48.91
Total for Check Number 16392:				48.91
16393	11100	Loomis Armored US, LLC	05/22/2025	
	13724854	Armored Truck Services - May 2025		363.90
Total for Check Number 16393:				363.90
16394	10077	Michael Morales	05/22/2025	
	255845	Boot Reimbursement - M Morales		200.00
Total for Check Number 16394:				200.00
16395	11323	Joey Patin	05/22/2025	
	05122025	Window Cleaning - 560 Magnolia Ave		548.00
Total for Check Number 16395:				548.00
16396	11065	Justin Petruescu	05/22/2025	
	0885861	Boot Reimbursement - J Petruescu		178.85
	1320114196035	Reimbursement - T2 Renewal - J Petruescu		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		89.58
		Door Hangers		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

General Ledger

Budget Variance Revenue

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Fiscal Year 2025

Beaumont-Cherry Valley Water District

560 Magnolia Avenue
Beaumont CA 92223
(951) 845-9581
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Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/ Uncollect
50	GENERAL						
01-50-510-419051	Grant Revenue	\$ 861,000.00	\$ -	\$ -	\$ 861,000.00	\$ -	100.00%
	Grant Rev	\$ 861,000.00	\$ -	\$ -	\$ 861,000.00	\$ -	100.00%
01-50-510-490001	Interest Income - Bonita Vista	\$ 300.00	\$ -	\$ 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	\$ 130,262.97	\$ 1,098,474.10	\$ 33,025.90	\$ -	2.92%
01-50-510-490041	Rlzd Gain/Loss on Investment	\$ -	\$ (0.03)	\$ (489.70)	\$ 489.70	\$ -	0.00%
01-50-510-490051	Net Amort/Accret on Investment	\$ 250,000.00	\$ 12,362.32	\$ 65,296.28	\$ 184,703.72	\$ -	73.88%
	Interest Income	\$ 1,573,800.00	\$ 142,625.26	\$ 1,163,347.57	\$ 410,452.43	\$ -	26.08%
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	\$ 1,402.00	\$ 19,347.60	\$ 241,452.40	\$ -	92.58%
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 Stn	\$ 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	\$ 42.25	\$ 3,578.40	\$ 53,221.60	\$ -	93.70%
01-50-510-485001	Front Footage Fees	\$ 26,200.00	\$ 11,196.90	\$ 62,740.90	\$ (36,540.90)	\$ -	-139.47%
	Non-Operating Revenue	\$ 1,908,900.00	\$ 12,641.15	\$ 187,597.90	\$ 1,721,302.10	\$ -	90.17%
01-50-510-410100	Sales	\$ 6,158,300.00	\$ 472,549.09	\$ 2,124,389.31	\$ 4,033,910.69	\$ -	65.50%
01-50-510-410151	Agricultural Irrigation Sales	\$ 22,600.00	\$ 1,770.96	\$ 7,506.84	\$ 15,093.16	\$ -	66.78%
01-50-510-410171	Construction Sales	\$ 73,600.00	\$ 5,418.84	\$ 31,686.12	\$ 41,913.88	\$ -	56.95%
01-50-510-413001	Backflow Administration Charge	\$ 91,000.00	\$ 6,211.71	\$ 41,043.46	\$ 49,956.54	\$ -	54.90%
01-50-510-413011	Fixed Meter Charges	\$ 6,123,200.00	\$ 540,212.73	\$ 2,583,036.21	\$ 3,540,163.79	\$ -	57.82%
01-50-510-413021	Meter Fees	\$ 537,300.00	\$ 54,080.00	\$ 149,476.00	\$ 387,824.00	\$ -	72.18%
01-50-510-415001	SGPWA Importation Charges	\$ 3,793,300.00	\$ 288,551.39	\$ 1,315,419.59	\$ 2,477,880.41	\$ -	65.32%
01-50-510-415011	SCE Power Charges	\$ 2,212,800.00	\$ 173,111.56	\$ 772,219.66	\$ 1,440,580.34	\$ -	65.10%
01-50-510-417001	2nd Notice Charges	\$ 82,700.00	\$ 10,870.00	\$ 42,330.00	\$ 40,370.00	\$ -	48.81%

Item 4a

Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/ Uncollect
01-50-510-417011	3rd Notice Charges	\$ 115,100.00	\$ 14,040.00	\$ 72,555.00	\$ 42,545.00	\$ -	36.96%
01-50-510-417021	Account Reinstatement Fees	\$ 37,500.00	\$ 3,250.00	\$ 27,300.00	\$ 10,200.00	\$ -	27.20%
01-50-510-417031	Lien Processing Fees	\$ 7,200.00	\$ -	\$ 2,380.00	\$ 4,820.00	\$ -	66.94%
01-50-510-417041	Credit Check Processing Fees	\$ 18,500.00	\$ 1,450.00	\$ 7,050.00	\$ 11,450.00	\$ -	61.89%
01-50-510-417051	Return Check Fees	\$ 5,500.00	\$ 925.00	\$ 5,675.00	\$ (175.00)	\$ -	-3.18%
01-50-510-417061	Customer Damages	\$ 30,000.00	\$ 1,520.00	\$ 1,660.00	\$ 28,340.00	\$ -	94.47%
01-50-510-417071	After-Hours Call Out Charges	\$ 2,800.00	\$ 100.00	\$ 1,500.00	\$ 1,300.00	\$ -	46.43%
01-50-510-417081	Bench Test Fees (Credits)	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ -	100.00%
01-50-510-417091	Credit Card Processing Fees	\$ -	\$ 30.00	\$ 14,492.79	\$ (14,492.79)	\$ -	0.00%
01-50-510-417101	Customer Upgrade Charges	\$ -	\$ -	\$ 100.00	\$ (100.00)	\$ -	0.00%
01-50-510-419011	Development Income	\$ 241,900.00	\$ 10,237.10	\$ 54,495.58	\$ 187,404.42	\$ -	77.47%
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	\$ 4,671.52	\$ 9,873.30	\$ 97,826.70	\$ -	90.83%
01-50-510-419061	Miscellaneous Income	\$ 5,000.00	\$ 25,550.82	\$ 28,440.21	\$ (23,440.21)	\$ -	-468.80%
	Operating Revenue	\$ 19,717,300.00	\$ 1,614,550.72	\$ 7,292,629.07	\$ 12,424,670.93	\$ -	63.01%
01-50-510-471011	Maint Fees - 13695 Oak Glen Rd	\$ 7,500.00	\$ 597.92	\$ 2,975.76	\$ 4,524.24	\$ -	60.32%
01-50-510-471021	Maint Fees - 13697 Oak Glen Rd	\$ 8,000.00	\$ 667.70	\$ 3,322.96	\$ 4,677.04	\$ -	58.46%
01-50-510-471031	Maint Fees - 9781 AveMiravilla	\$ 7,000.00	\$ 555.36	\$ 2,764.02	\$ 4,235.98	\$ -	60.51%
01-50-510-471111	Utilities - 13695 Oak Glen Rd	\$ 3,500.00	\$ 394.27	\$ 1,461.84	\$ 2,038.16	\$ -	58.23%
01-50-510-471121	Utilities - 13697 Oak Glen Rd	\$ 6,000.00	\$ 538.18	\$ 2,728.27	\$ 3,271.73	\$ -	54.53%
01-50-510-471131	Utilities - 9781 Ave Miravilla	\$ 4,000.00	\$ 340.23	\$ 1,396.20	\$ 2,603.80	\$ -	65.10%
	Rent/Utilities	\$ 36,000.00	\$ 3,093.66	\$ 14,649.05	\$ 21,350.95	\$ -	59.31%
Revenue Total		\$ 24,097,000.00	\$ 1,772,910.79	\$ 8,658,223.59	\$ 15,438,776.41		64.07%

General Ledger

Budget Variance Expense

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Period 05 - 05

Fiscal Year 2025

Beaumont-Cherry Valley Water District

560 Magnolia Avenue
Beaumont CA 92223
(951) 845-9581
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Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/
10	BOARD OF DIRECTORS						
01-10-110-500101	Board of Directors Fees	\$ 128,000.00	\$ 8,299.20	\$ 43,867.90	\$ 84,132.10	\$ -	65.73%
01-10-110-500115	Social Security	\$ 8,000.00	\$ 514.55	\$ 2,719.74	\$ 5,280.26	\$ -	66.00%
01-10-110-500120	Medicare	\$ 2,000.00	\$ 120.36	\$ 636.13	\$ 1,363.87	\$ -	68.19%
01-10-110-500125	Health Insurance	\$ 94,500.00	\$ 4,563.00	\$ 22,815.00	\$ 71,685.00	\$ -	75.86%
01-10-110-500140	Life Insurance	\$ 2,500.00	\$ 8.91	\$ 45.15	\$ 2,454.85	\$ -	98.19%
01-10-110-500143	EAP Program	\$ 500.00	\$ 9.85	\$ 49.25	\$ 450.75	\$ -	90.15%
01-10-110-500145	Workers' Compensation	\$ 1,000.00	\$ 60.08	\$ 309.01	\$ 690.99	\$ -	69.10%
01-10-110-500175	Training/Education/Mtgs/Travel	\$ 55,000.00	\$ 234.36	\$ 5,783.07	\$ 49,216.93	\$ -	89.49%
	Board of Directors Personnel	\$ 291,500.00	\$ 13,810.31	\$ 76,225.25	\$ 215,274.75	\$ -	73.85%
01-10-110-550043	Supplies-Other	\$ 1,700.00	\$ 40.33	\$ 103.70	\$ 1,596.30	\$ -	93.90%
	Board of Directors Materials & Supplies	\$ 1,700.00	\$ 40.33	\$ 103.70	\$ 1,596.30	\$ -	93.90%
01-10-110-550012	Election Expenses	\$ 143,000.00	\$ -	\$ 142,418.40	\$ 581.60	\$ -	0.41%
01-10-110-550051	Advertising/Legal Notices	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	100.00%
	Board of Directors Services	\$ 145,000.00	\$ -	\$ 142,418.40	\$ 2,581.60	\$ -	1.78%
Expense Total	BOARD OF DIRECTORS	\$ 438,200.00	\$ 13,850.64	\$ 218,747.35	\$ 219,452.65	\$ -	50.08%
20	ENGINEERING						
210	Engineering Personnel						
01-20-210-500105	Labor	\$ 539,500.00	\$ 31,390.32	\$ 139,043.70	\$ 400,456.30	\$ -	74.23%
01-20-210-500114	Incentive Pay	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ -	100.00%
01-20-210-500115	Social Security	\$ 42,000.00	\$ 2,281.43	\$ 10,265.51	\$ 31,734.49	\$ -	75.56%
01-20-210-500120	Medicare	\$ 10,000.00	\$ 533.54	\$ 2,323.99	\$ 7,676.01	\$ -	76.76%
01-20-210-500125	Health Insurance	\$ 97,000.00	\$ 7,876.25	\$ 39,486.38	\$ 57,513.62	\$ -	59.29%
01-20-210-500140	Life Insurance	\$ 1,000.00	\$ 54.46	\$ 262.24	\$ 737.76	\$ -	73.78%
01-20-210-500143	EAP Program	\$ 500.00	\$ 7.36	\$ 33.94	\$ 466.06	\$ -	93.21%
01-20-210-500145	Workers' Compensation	\$ 5,500.00	\$ 278.27	\$ 1,200.55	\$ 4,299.45	\$ -	78.17%
01-20-210-500150	Unemployment Insurance	\$ 8,000.00	\$ -	\$ -	\$ 8,000.00	\$ -	100.00%
01-20-210-500155	Retirement/CalPERS	\$ 55,500.00	\$ 2,904.19	\$ 13,958.83	\$ 41,541.17	\$ -	74.85%
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%

Item 4ab

Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/
01-20-210-500180	Accrued Sick Leave Expense	\$ 35,500.00	\$ 122.84	\$ 1,289.82	\$ 34,210.18	\$ -	96.37%
01-20-210-500185	Accrued Vacation Leave Expense	\$ 31,500.00	\$ -	\$ 10,724.31	\$ 20,775.69	\$ -	65.95%
01-20-210-500187	Accrued Leave Payments	\$ 27,500.00	\$ 5,249.20	\$ 9,093.96	\$ 18,406.04	\$ -	66.93%
01-20-210-500195	CIP Related Labor	\$ (225,000.00)	\$ (18,857.42)	\$ (30,604.70)	\$ (194,395.30)	\$ -	86.40%
220	Development Services Personnel						
01-20-220-500105	Labor	\$ 77,000.00	\$ 4,664.44	\$ 24,201.35	\$ 52,798.65	\$ -	68.57%
01-20-220-500115	Social Security	\$ 5,000.00	\$ 289.44	\$ 1,513.01	\$ 3,486.99	\$ -	69.74%
01-20-220-500120	Medicare	\$ 1,500.00	\$ 67.70	\$ 351.16	\$ 1,148.84	\$ -	76.59%
01-20-220-500125	Health Insurance	\$ 19,500.00	\$ 889.33	\$ 4,341.52	\$ 15,158.48	\$ -	77.74%
01-20-220-500140	Life Insurance	\$ 500.00	\$ 4.56	\$ 27.95	\$ 472.05	\$ -	94.41%
01-20-220-500143	EAP Program	\$ 500.00	\$ 0.52	\$ 3.55	\$ 496.45	\$ -	99.29%
01-20-220-500145	Workers' Compensation	\$ 1,000.00	\$ 41.17	\$ 198.27	\$ 801.73	\$ -	80.17%
01-20-220-500150	Unemployment Insurance	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	\$ -	100.00%
01-20-220-500155	Retirement/CalPERS	\$ 7,000.00	\$ 402.54	\$ 2,088.62	\$ 4,911.38	\$ -	70.16%
	ENGINEERING Personnel	\$ 753,000.00	\$ 38,200.14	\$ 229,803.96	\$ 523,196.04	\$ -	69.48%
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	\$ 10,864.97	\$ -	98.77%
01-20-210-550046	Office Equipment	\$ 6,000.00	\$ -	\$ 129.61	\$ 5,870.39	\$ -	97.84%
	Engineering Materials & Supplies	\$ 20,000.00	\$ -	\$ 264.64	\$ 19,735.36	\$ -	98.68%
01-20-210-500190	Temporary Labor	\$ 21,100.00	\$ 1,112.37	\$ 7,473.15	\$ 13,626.85	\$ -	64.58%
01-20-210-550030	Membership Dues	\$ 2,100.00	\$ -	\$ 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%
	Engineering Services	\$ 148,200.00	\$ 1,112.37	\$ 10,490.50	\$ 137,709.50	\$ -	92.92%
Expense Total	ENGINEERING	\$ 921,200.00	\$ 39,312.51	\$ 240,559.10	\$ 680,640.90	\$ -	73.89%
30	FINANCE & ADMINISTRATION						
310	Finance & Administration Personnel						
01-30-310-500105	Labor	\$ 1,114,000.00	\$ 79,727.11	\$ 403,891.07	\$ 710,108.93	\$ -	63.74%
01-30-310-500109	FLSA Overtime	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	100.00%
01-30-310-500110	Overtime	\$ 3,500.00	\$ -	\$ 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	\$ 250.00	\$ 4,250.00	\$ -	94.44%
01-30-310-500115	Social Security	\$ 89,000.00	\$ 5,393.95	\$ 27,064.98	\$ 61,935.02	\$ -	69.59%
01-30-310-500120	Medicare	\$ 21,000.00	\$ 1,261.51	\$ 4,504.23	\$ 16,495.77	\$ -	78.55%
01-30-310-500125	Health Insurance	\$ 190,500.00	\$ 14,953.36	\$ 74,766.80	\$ 115,733.20	\$ -	60.75%
01-30-310-500130	CalPERS Health Admin Costs	\$ 3,000.00	\$ 218.14	\$ 1,088.91	\$ 1,911.09	\$ -	63.70%
01-30-310-500140	Life Insurance	\$ 2,000.00	\$ 136.27	\$ 681.35	\$ 1,318.65	\$ -	65.93%
01-30-310-500143	EAP Program	\$ 500.00	\$ 15.76	\$ 78.80	\$ 421.20	\$ -	84.24%
01-30-310-500145	Workers' Compensation	\$ 9,500.00	\$ 644.69	\$ 2,842.71	\$ 6,657.29	\$ -	70.08%

Item 4ab

Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/
01-30-310-500150	Unemployment Insurance	\$ 16,500.00	\$ -	\$ 450.00	\$ 16,050.00	\$ -	97.27%
01-30-310-500155	Retirement/CalPERS	\$ 236,000.00	\$ 17,947.09	\$ 88,292.30	\$ 147,707.70	\$ -	62.59%
01-30-310-500161	Estimated Current Year OPEB	\$ 111,300.00	\$ 9,275.00	\$ 46,375.00	\$ 64,925.00	\$ -	58.33%
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	\$ -	\$ 4,700.80	\$ 30,299.20	\$ -	86.57%
01-30-310-500180	Accrued Sick Leave Expense	\$ 63,500.00	\$ 1,932.92	\$ 9,627.95	\$ 53,872.05	\$ -	84.84%
01-30-310-500185	Accrued Vacation Leave Expense	\$ 100,500.00	\$ 3,491.39	\$ 6,554.13	\$ 93,945.87	\$ -	93.48%
01-30-310-500187	Accrued Leave Payments	\$ 138,000.00	\$ 1,531.60	\$ 21,958.38	\$ 116,041.62	\$ -	84.09%
01-30-310-560000	GASB 68 Pension Expense	\$ 215,000.00	\$ 6,128.33	\$ 30,641.65	\$ 184,358.35	\$ -	85.75%
320	Human Resources & Risk Management Personnel						
01-30-320-500105	Labor	\$ 119,000.00	\$ 8,046.40	\$ 38,220.40	\$ 80,779.60	\$ -	67.88%
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	\$ 2,433.50	\$ 6,066.50	\$ -	71.37%
01-30-320-500120	Medicare	\$ 2,000.00	\$ 116.74	\$ 569.11	\$ 1,430.89	\$ -	71.54%
01-30-320-500125	Health Insurance	\$ 30,500.00	\$ 2,527.46	\$ 12,637.30	\$ 17,862.70	\$ -	58.57%
01-30-320-500140	Life Insurance	\$ 500.00	\$ 13.02	\$ 65.10	\$ 434.90	\$ -	86.98%
01-30-320-500143	EAP Program	\$ 500.00	\$ 1.97	\$ 9.85	\$ 490.15	\$ -	98.03%
01-30-320-500145	Workers' Compensation	\$ 1,000.00	\$ 58.26	\$ 256.29	\$ 743.71	\$ -	74.37%
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	\$ 3,442.86	\$ 7,557.14	\$ -	68.70%
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	\$ 250.00	\$ 6,110.00	\$ 18,090.00	\$ -	74.75%
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	\$ -	\$ 1,875.00	\$ 2,625.00	\$ -	58.33%
330	Customer Service Personnel						
01-30-330-500105	Labor	\$ 396,800.00	\$ 28,303.91	\$ 124,221.71	\$ 272,578.29	\$ -	68.69%
01-30-330-500109	FLSA Overtime	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	100.00%
01-30-330-500110	Overtime	\$ 3,000.00	\$ 544.28	\$ 1,701.20	\$ 1,298.80	\$ -	43.29%
01-30-330-500111	Double Time	\$ 700.00	\$ 216.36	\$ 324.54	\$ 375.46	\$ -	53.64%
01-30-330-500114	Incentive Pay	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ -	100.00%
01-30-330-500115	Social Security	\$ 29,000.00	\$ 1,865.94	\$ 8,405.35	\$ 20,594.65	\$ -	71.02%
01-30-330-500120	Medicare	\$ 7,000.00	\$ 436.37	\$ 1,965.71	\$ 5,034.29	\$ -	71.92%
01-30-330-500125	Health Insurance	\$ 133,000.00	\$ 10,822.74	\$ 51,680.81	\$ 81,319.19	\$ -	61.14%
01-30-330-500140	Life Insurance	\$ 1,000.00	\$ 47.60	\$ 220.70	\$ 779.30	\$ -	77.93%
01-30-330-500143	EAP Program	\$ 500.00	\$ 9.85	\$ 43.34	\$ 456.66	\$ -	91.33%
01-30-330-500145	Workers' Compensation	\$ 3,500.00	\$ 215.75	\$ 873.31	\$ 2,626.69	\$ -	75.05%
01-30-330-500150	Unemployment Insurance	\$ 6,000.00	\$ -	\$ -	\$ 6,000.00	\$ -	100.00%
01-30-330-500155	Retirement/CalPERS	\$ 46,500.00	\$ 4,730.15	\$ 22,259.93	\$ 24,240.07	\$ -	52.13%
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	\$ 7,925.00	\$ -	99.06%

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Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/
01-30-330-500180	Accrued Sick Leave Expense	\$ 18,500.00	\$ 138.92	\$ 3,775.11	\$ 14,724.89	\$ -	79.59%
01-30-330-500185	Accrued Vacation Leave Expense	\$ 25,500.00	\$ 880.67	\$ 3,378.37	\$ 22,121.63	\$ -	86.75%
01-30-330-500187	Accrued Leave Payments	\$ 19,500.00	\$ -	\$ 2,126.98	\$ 17,373.02	\$ -	89.09%
	FINANCE & ADMINISTRATION Personnel	\$ 3,301,400.00	\$ 203,138.62	\$ 1,011,767.03	\$ 2,289,632.97	\$ -	69.35%
310	Finance & Administration Materials & Supplies						
01-30-310-550042	Office Supplies	\$ 11,200.00	\$ 1,002.96	\$ 5,612.20	\$ 5,587.80	\$ -	49.89%
01-30-310-550046	Office Equipment	\$ 5,500.00	\$ 94.70	\$ 94.70	\$ 5,405.30	\$ -	98.28%
01-30-310-550048	Postage	\$ 62,200.00	\$ -	\$ 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	\$ 304,859.03	\$ 1,521,804.96	\$ 2,094,495.04	\$ -	57.92%
320	Human Resources & Risk Management Materials & Supplies						
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%
330	Customer Service Materials & Supplies						
01-30-330-550006	Cashiering Shortages/Overages	\$ 100.00	\$ -	\$ 101.04	\$ (1.04)	\$ -	-1.04%
	FINANCE & ADMINISTRATION Materials & Supplies	\$ 3,727,200.00	\$ 305,956.69	\$ 1,548,191.09	\$ 2,179,008.91	\$ -	58.46%
310	Finance & Administration Services						
01-30-310-550001	Bank/Financial Service Fees	\$ 4,000.00	\$ (29.16)	\$ 1,595.10	\$ 2,404.90	\$ -	60.12%
01-30-310-550030	Membership Dues	\$ 46,200.00	\$ 2,549.17	\$ 26,202.81	\$ 19,997.19	\$ -	43.28%
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	\$ 95,334.35	\$ 282,665.65	\$ -	74.78%
01-30-310-550061	Media Outreach	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ -	100.00%
01-30-310-580001	Accounting and Audit	\$ 48,400.00	\$ -	\$ 38,760.00	\$ 9,640.00	\$ -	19.92%
01-30-310-580011	General Legal	\$ 83,500.00	\$ 25,135.90	\$ 80,520.96	\$ 2,979.04	\$ -	3.57%
01-30-310-580036	Other Professional Services	\$ 200,000.00	\$ 3,987.50	\$ 67,517.98	\$ 132,482.02	\$ -	66.24%
320	Human Resources & Risk Management Services						
01-30-320-550025	Employee Retention	\$ 6,000.00	\$ -	\$ 666.60	\$ 5,333.40	\$ -	88.89%
01-30-320-550026	Recruitment Expense	\$ 9,000.00	\$ 61.53	\$ 1,147.71	\$ 7,852.29	\$ -	87.25%
01-30-320-550030	Membership Dues	\$ 1,100.00	\$ -	\$ 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	\$ -	\$ 1,311.98	\$ 5,688.02	\$ -	81.26%
330	Customer Service Services						
01-30-330-500190	Temporary Labor	\$ 15,600.00	\$ 7,681.16	\$ 8,940.04	\$ 6,659.96	\$ -	42.69%
01-30-330-550008	Transaction/Return Fees	\$ 1,500.00	\$ 29.16	\$ 213.67	\$ 1,286.33	\$ -	85.76%
01-30-330-550010	Transaction/Credit Card Fees	\$ -	\$ 61.06	\$ 17,392.47	\$ (17,392.47)	\$ -	0.00%
01-30-330-550014	Credit Check Fees	\$ 6,500.00	\$ 459.20	\$ 2,242.72	\$ 4,257.28	\$ -	65.50%
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	\$ -	\$ 260.00	\$ 2,240.00	\$ -	89.60%
01-30-330-550050	Utility Billing Service	\$ 120,000.00	\$ 10,957.63	\$ 80,112.67	\$ 39,887.33	\$ -	33.24%

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Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/
01-30-330-550051	Advertising/Legal Notices	\$ 900.00	\$ -	\$ -	\$ 900.00	\$ -	100.00%
	FINANCE & ADMINISTRATION Services	\$ 939,400.00	\$ 69,960.02	\$ 423,151.06	\$ 516,248.94	\$ -	54.96%
Expense Total	FINANCE & ADMINISTRATION	\$ 7,968,000.00	\$ 579,055.33	\$ 2,983,109.18	\$ 4,984,890.82	\$ -	62.56%
35	INFORMATION TECHNOLOGY						
01-35-315-500105	Labor	\$ 196,000.00	\$ 14,899.20	\$ 72,633.60	\$ 123,366.40	\$ -	62.94%
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	\$ 6,295.49	\$ 10,204.51	\$ -	61.85%
01-35-315-500120	Medicare	\$ 4,000.00	\$ 216.32	\$ 1,399.87	\$ 2,600.13	\$ -	65.00%
01-35-315-500125	Health Insurance	\$ 26,000.00	\$ 2,154.05	\$ 10,770.25	\$ 15,229.75	\$ -	58.58%
01-35-315-500140	Life Insurance	\$ 500.00	\$ 24.06	\$ 120.30	\$ 379.70	\$ -	75.94%
01-35-315-500143	EAP Program	\$ 500.00	\$ 1.97	\$ 9.85	\$ 490.15	\$ -	98.03%
01-35-315-500145	Workers' Compensation	\$ 2,000.00	\$ 107.88	\$ 479.42	\$ 1,520.58	\$ -	76.03%
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	\$ 6,410.03	\$ 28,089.97	\$ -	81.42%
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%
	Information Technology Personnel	\$ 354,800.00	\$ 19,642.61	\$ 126,723.08	\$ 228,076.92	\$ -	64.28%
01-35-315-550044	Printing/Toner and Maintenance	\$ 30,000.00	\$ 1,115.98	\$ 4,747.92	\$ 25,252.08	\$ -	84.17%
01-35-315-580016	Computer Hardware	\$ 30,000.00	\$ -	\$ 5,781.56	\$ 24,218.44	\$ -	80.73%
01-35-315-580028	Cybersecurity Soft/Hardware	\$ 60,900.00	\$ 4,706.52	\$ 22,519.56	\$ 38,380.44	\$ -	63.02%
01-35-315-580030	Repair/Purchase Radio Comm Eq	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ -	100.00%
	Information Technology Materials & Supplies	\$ 130,900.00	\$ 5,822.50	\$ 33,049.04	\$ 97,850.96	\$ -	74.75%
01-35-315-501511	Telephone/Internet Service	\$ 93,000.00	\$ -	\$ 30,994.80	\$ 62,005.20	\$ -	66.67%
01-35-315-501521	Building Alarms and Security	\$ 34,000.00	\$ -	\$ 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	\$ -	\$ 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	\$ 8,395.18	\$ 118,380.53	\$ 202,619.47	\$ -	63.12%
01-35-315-580027	AMR/AMI Annual Support	\$ 171,200.00	\$ 4,186.41	\$ 20,932.05	\$ 150,267.95	\$ -	87.77%
	Information Technology Services	\$ 647,700.00	\$ 12,581.59	\$ 178,628.98	\$ 469,071.02	\$ -	72.42%
Expense Total	INFORMATION TECHNOLOGY	\$ 1,133,400.00	\$ 38,046.70	\$ 338,401.10	\$ 794,998.90	\$ -	70.14%
40	OPERATIONS						
410	Source of Supply Personnel						
01-40-410-500105	Labor	\$ 520,500.00	\$ 33,382.53	\$ 175,499.37	\$ 345,000.63	\$ -	66.28%

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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	\$ 69.96	\$ 3,719.49	\$ 21,780.51	\$ -	85.41%
01-40-410-500111	Double Time	\$ 12,000.00	\$ -	\$ 1,158.46	\$ 10,841.54	\$ -	90.35%
01-40-410-500113	Standby/On-Call	\$ 11,000.00	\$ 1,120.00	\$ 6,140.00	\$ 4,860.00	\$ -	44.18%
01-40-410-500114	Incentive Pay	\$ 3,000.00	\$ 200.00	\$ 1,000.00	\$ 2,000.00	\$ -	66.67%
01-40-410-500115	Social Security	\$ 41,500.00	\$ 2,543.94	\$ 12,709.39	\$ 28,790.61	\$ -	69.37%
01-40-410-500120	Medicare	\$ 10,000.00	\$ 594.96	\$ 2,972.37	\$ 7,027.63	\$ -	70.28%
01-40-410-500125	Health Insurance	\$ 128,500.00	\$ 10,699.08	\$ 53,681.99	\$ 74,818.01	\$ -	58.22%
01-40-410-500140	Life Insurance	\$ 1,000.00	\$ 63.60	\$ 320.00	\$ 680.00	\$ -	68.00%
01-40-410-500143	EAP Program	\$ 500.00	\$ 9.85	\$ 49.72	\$ 450.28	\$ -	90.06%
01-40-410-500145	Workers' Compensation	\$ 22,000.00	\$ 1,557.80	\$ 7,049.12	\$ 14,950.88	\$ -	67.96%
01-40-410-500150	Unemployment Insurance	\$ 36,500.00	\$ -	\$ -	\$ 36,500.00	\$ -	100.00%
01-40-410-500155	Retirement/CalPERS	\$ 125,500.00	\$ 8,931.89	\$ 43,807.16	\$ 81,692.84	\$ -	65.09%
01-40-410-500165	Uniforms and Employee Benefits	\$ 3,500.00	\$ -	\$ 1,642.22	\$ 1,857.78	\$ -	53.08%
01-40-410-500175	Training/Education/Mtgs/Travel	\$ 3,000.00	\$ -	\$ 667.00	\$ 2,333.00	\$ -	77.77%
01-40-410-500180	Accrued Sick Leave Expense	\$ 24,000.00	\$ 3,617.11	\$ 10,476.77	\$ 13,523.23	\$ -	56.35%
01-40-410-500185	Accrued Vacation Leave Expense	\$ 42,000.00	\$ 3,382.82	\$ 12,103.63	\$ 29,896.37	\$ -	71.18%
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%
430	Cross-Connection/Non-Potable Water Personnel						
01-40-430-500105	Labor	\$ 111,000.00	\$ 8,401.56	\$ 38,049.52	\$ 72,950.48	\$ -	65.72%
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	\$ 250.00	\$ 750.00	\$ -	75.00%
01-40-430-500115	Social Security	\$ 9,000.00	\$ 527.78	\$ 2,540.45	\$ 6,459.55	\$ -	71.77%
01-40-430-500120	Medicare	\$ 2,500.00	\$ 123.43	\$ 594.13	\$ 1,905.87	\$ -	76.23%
01-40-430-500125	Health Insurance	\$ 26,000.00	\$ 2,154.05	\$ 10,770.25	\$ 15,229.75	\$ -	58.58%
01-40-430-500140	Life Insurance	\$ 500.00	\$ 13.64	\$ 66.96	\$ 433.04	\$ -	86.61%
01-40-430-500143	EAP Program	\$ 500.00	\$ 1.97	\$ 9.85	\$ 490.15	\$ -	98.03%
01-40-430-500145	Workers' Compensation	\$ 5,000.00	\$ 323.64	\$ 1,403.27	\$ 3,596.73	\$ -	71.93%
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	\$ 14,399.30	\$ 23,100.70	\$ -	61.60%
01-40-430-500165	Uniforms and Employee Benefits	\$ 1,000.00	\$ 200.00	\$ 356.45	\$ 643.55	\$ -	64.36%
01-40-430-500175	Training/Education/Mtgs/Travel	\$ 3,500.00	\$ -	\$ 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	\$ 52.84	\$ 1,746.16	\$ 6,253.84	\$ -	78.17%
01-40-430-500187	Accrued Leave Payments	\$ 8,000.00	\$ -	\$ -	\$ 8,000.00	\$ -	100.00%
440	Transmission & Distribution Personnel						
01-40-440-500105	Labor	\$ 1,424,500.00	\$ 104,079.32	\$ 474,778.54	\$ 949,721.46	\$ -	66.67%
01-40-440-500109	FLSA Overtime	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	100.00%
01-40-440-500110	Overtime	\$ 63,500.00	\$ 7,640.69	\$ 19,275.25	\$ 44,224.75	\$ -	69.65%
01-40-440-500111	Double Time	\$ 27,000.00	\$ 5,006.00	\$ 7,430.38	\$ 19,569.62	\$ -	72.48%

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Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/
01-40-440-500113	Standby/On-Call	\$ 23,000.00	\$ 1,960.00	\$ 8,820.00	\$ 14,180.00	\$ -	61.65%
01-40-440-500114	Incentive Pay	\$ 7,000.00	\$ -	\$ -	\$ 7,000.00	\$ -	100.00%
01-40-440-500115	Social Security	\$ 112,000.00	\$ 7,979.63	\$ 34,473.60	\$ 77,526.40	\$ -	69.22%
01-40-440-500120	Medicare	\$ 26,500.00	\$ 1,866.22	\$ 7,988.02	\$ 18,511.98	\$ -	69.86%
01-40-440-500125	Health Insurance	\$ 349,500.00	\$ 22,652.18	\$ 96,927.13	\$ 252,572.87	\$ -	72.27%
01-40-440-500140	Life Insurance	\$ 2,500.00	\$ 175.73	\$ 836.31	\$ 1,663.69	\$ -	66.55%
01-40-440-500143	EAP Program	\$ 1,000.00	\$ 32.52	\$ 152.83	\$ 847.17	\$ -	84.72%
01-40-440-500145	Workers' Compensation	\$ 48,500.00	\$ 4,126.62	\$ 17,008.61	\$ 31,491.39	\$ -	64.93%
01-40-440-500155	Retirement/CalPERS	\$ 282,500.00	\$ 21,169.35	\$ 101,105.87	\$ 181,394.13	\$ -	64.21%
01-40-440-500165	Uniforms and Employee Benefits	\$ 18,600.00	\$ 377.62	\$ 8,934.65	\$ 9,665.35	\$ -	51.96%
01-40-440-500175	Training/Education/Mtgs/Travel	\$ 20,000.00	\$ 90.00	\$ 7,255.99	\$ 12,744.01	\$ -	63.72%
01-40-440-500180	Accrued Sick Leave Expense	\$ 74,000.00	\$ 2,116.11	\$ 14,816.88	\$ 59,183.12	\$ -	79.98%
01-40-440-500185	Accrued Vacation Leave Expense	\$ 100,000.00	\$ 2,423.32	\$ 18,517.28	\$ 81,482.72	\$ -	81.48%
01-40-440-500187	Accrued Leave Payments	\$ 80,500.00	\$ 5,278.40	\$ 5,278.40	\$ 75,221.60	\$ -	93.44%
01-40-440-500195	CIP Related Labor	\$ (40,000.00)	\$ (5,827.41)	\$ (5,935.03)	\$ (34,064.97)	\$ -	85.16%
450	Inspections Personnel						
01-40-450-500105	Labor	\$ 74,000.00	\$ (931.13)	\$ 2,513.02	\$ 71,486.98	\$ -	96.60%
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	\$ (57.90)	\$ 171.99	\$ 5,828.01	\$ -	97.13%
01-40-450-500120	Medicare	\$ 1,500.00	\$ (13.53)	\$ 40.23	\$ 1,459.77	\$ -	97.32%
01-40-450-500125	Health Insurance	\$ 19,000.00	\$ (205.12)	\$ 667.41	\$ 18,332.59	\$ -	96.49%
01-40-450-500140	Life Insurance	\$ 500.00	\$ 3.02	\$ 10.38	\$ 489.62	\$ -	97.92%
01-40-450-500143	EAP Program	\$ 500.00	\$ 0.68	\$ 2.28	\$ 497.72	\$ -	99.54%
01-40-450-500145	Workers' Compensation	\$ 3,500.00	\$ (31.46)	\$ 81.80	\$ 3,418.20	\$ -	97.66%
01-40-450-500155	Retirement/CalPERS	\$ 10,000.00	\$ (80.36)	\$ 216.86	\$ 9,783.14	\$ -	97.83%
460	Customer Svc & Meter Reading Personnel						
01-40-460-500105	Labor	\$ 242,000.00	\$ 16,098.41	\$ 81,323.96	\$ 160,676.04	\$ -	66.40%
01-40-460-500109	FLSA Overtime	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	100.00%
01-40-460-500110	Overtime	\$ 6,000.00	\$ -	\$ 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	\$ 1,053.49	\$ 5,455.84	\$ 13,544.16	\$ -	71.29%
01-40-460-500120	Medicare	\$ 4,500.00	\$ 246.41	\$ 1,275.95	\$ 3,224.05	\$ -	71.65%
01-40-460-500125	Health Insurance	\$ 65,500.00	\$ 5,171.64	\$ 26,588.63	\$ 38,911.37	\$ -	59.41%
01-40-460-500140	Life Insurance	\$ 500.00	\$ 27.01	\$ 136.38	\$ 363.62	\$ -	72.72%
01-40-460-500143	EAP Program	\$ 500.00	\$ 4.70	\$ 24.40	\$ 475.60	\$ -	95.12%
01-40-460-500145	Workers' Compensation	\$ 10,500.00	\$ 644.59	\$ 3,030.70	\$ 7,469.30	\$ -	71.14%
01-40-460-500155	Retirement/CalPERS	\$ 75,000.00	\$ 5,685.31	\$ 28,072.24	\$ 46,927.76	\$ -	62.57%
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%

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Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/
01-40-460-500180	Accrued Sick Leave Expense	\$ 9,000.00	\$ 112.66	\$ (161.28)	\$ 9,161.28	\$ -	101.79%
01-40-460-500185	Accrued Vacation Leave Expense	\$ 17,000.00	\$ (100.52)	\$ 1,534.19	\$ 15,465.81	\$ -	90.98%
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)	\$ (404.96)	\$ (1,113.22)	\$ (39,886.78)	\$ -	97.28%
470	Maintenance & General Plant Personnel						
01-40-470-500105	Labor	\$ 189,000.00	\$ 14,867.51	\$ 81,551.32	\$ 107,448.68	\$ -	56.85%
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	\$ 400.00	\$ 1,100.00	\$ -	73.33%
01-40-470-500115	Social Security	\$ 13,500.00	\$ 965.51	\$ 5,371.86	\$ 8,128.14	\$ -	60.21%
01-40-470-500120	Medicare	\$ 3,500.00	\$ 225.79	\$ 1,256.31	\$ 2,243.69	\$ -	64.11%
01-40-470-500125	Health Insurance	\$ 47,000.00	\$ 4,054.00	\$ 21,405.63	\$ 25,594.37	\$ -	54.46%
01-40-470-500140	Life Insurance	\$ 500.00	\$ 24.89	\$ 143.96	\$ 356.04	\$ -	71.21%
01-40-470-500143	EAP Program	\$ 500.00	\$ 5.44	\$ 30.81	\$ 469.19	\$ -	93.84%
01-40-470-500145	Workers' Compensation	\$ 8,000.00	\$ 584.45	\$ 3,075.07	\$ 4,924.93	\$ -	61.56%
01-40-470-500155	Retirement/CalPERS	\$ 17,500.00	\$ 1,364.56	\$ 6,964.41	\$ 10,535.59	\$ -	60.20%
01-40-470-500165	Uniforms and Employee Benefits	\$ 2,000.00	\$ 200.00	\$ 200.00	\$ 1,800.00	\$ -	90.00%
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	\$ 596.83	\$ 2,370.57	\$ 5,129.43	\$ -	68.39%
01-40-470-500185	Accrued Vacation Expenses	\$ 8,500.00	\$ -	\$ 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%
	OPERATIONS Personnel	\$ 4,753,800.00	\$ 312,316.42	\$ 1,493,708.69	\$ 3,260,091.31	\$ -	68.58%
410	Source of Supply Materials & Supplies						
01-40-410-501101	Electricity - Wells	\$ 3,100,000.00	\$ 402,054.96	\$ 875,560.58	\$ 2,224,439.42	\$ -	71.76%
01-40-410-501201	Gas - Wells	\$ 500.00	\$ 15.78	\$ 74.46	\$ 425.54	\$ -	85.11%
01-40-410-510011	Treatment and Chemicals	\$ 221,000.00	\$ 6,609.77	\$ 37,298.80	\$ 183,701.20	\$ 14,212.80	76.69%
01-40-410-510021	Lab Testing	\$ 94,500.00	\$ 9,696.90	\$ 31,053.65	\$ 63,446.35	\$ -	67.14%
01-40-410-510031	Small Tools, Parts, & Maint	\$ 7,000.00	\$ 471.78	\$ 3,187.55	\$ 3,812.45	\$ -	54.46%
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	\$ 2,704.58	\$ 48,757.49	\$ 69,242.51	\$ -	58.68%
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%
430	Cross-Connection/Non-Potable Water Materials & Supplies						
01-40-430-510031	Small Tools Parts & Maint	\$ 3,000.00	\$ 275.15	\$ 329.00	\$ 2,671.00	\$ -	89.03%
01-40-430-540001	Backflow Maintenance	\$ 15,000.00	\$ 57.70	\$ 5,117.83	\$ 9,882.17	\$ -	65.88%
01-40-430-550066	Subscriptions	\$ 3,700.00	\$ -	\$ -	\$ 3,700.00	\$ -	100.00%
440	Transmission & Distribution Materials & Supplies						
01-40-440-500178	General Safety Supplies	\$ 12,000.00	\$ 674.34	\$ 4,640.52	\$ 7,359.48	\$ -	61.33%
01-40-440-510031	Small Tools, Parts, & Maint	\$ 18,000.00	\$ 365.05	\$ 12,144.47	\$ 5,855.53	\$ -	32.53%

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Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/
01-40-440-520071	Maint & Repair-Pipeline/FireHy	\$ 145,000.00	\$ 2,377.64	\$ 20,029.87	\$ 124,970.13	\$ 1,836.28	84.92%
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	\$ 356.70	\$ 943.82	\$ 2,856.18	\$ -	75.16%
01-40-440-540042	Meters Maintenance & Services	\$ 200,000.00	\$ 11,999.96	\$ 118,752.01	\$ 81,247.99	\$ 4,837.46	38.21%
01-40-440-540078	Reservoir Maintenance	\$ 89,400.00	\$ -	\$ 24,481.55	\$ 64,918.45	\$ -	72.62%
470	Maintenance & General Plant Materials & Supplies						
01-40-470-501111	Electricity -560 Magnolia Ave	\$ 44,000.00	\$ 4,595.69	\$ 10,775.25	\$ 33,224.75	\$ -	75.51%
01-40-470-501121	Electricity -12303 Oak Glen Rd	\$ 4,000.00	\$ 24.45	\$ 44.65	\$ 3,955.35	\$ -	98.88%
01-40-470-501131	Electricity -13695 Oak Glen Rd	\$ 3,600.00	\$ 118.39	\$ 563.58	\$ 3,036.42	\$ -	84.35%
01-40-470-501141	Electricity -13697 Oak Glen Rd	\$ 3,600.00	\$ 217.21	\$ 1,063.10	\$ 2,536.90	\$ -	70.47%
01-40-470-501151	Electricity -9781 AveMiravilla	\$ 2,500.00	\$ 161.30	\$ 453.10	\$ 2,046.90	\$ -	81.88%
01-40-470-501161	Electricity -815 E 12th St	\$ 15,400.00	\$ 1,159.17	\$ 3,052.21	\$ 12,347.79	\$ -	80.18%
01-40-470-501171	Electricity -851 E 6th St	\$ 5,400.00	\$ 571.19	\$ 1,437.91	\$ 3,962.09	\$ -	73.37%
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	\$ 275.88	\$ 898.26	\$ 3,101.74	\$ -	77.54%
01-40-470-501341	Propane -13697 Oak Glen Rd	\$ 5,500.00	\$ 320.97	\$ 1,665.17	\$ 3,834.83	\$ -	69.72%
01-40-470-501351	Propane -9781 AveMiravilla	\$ 2,300.00	\$ 178.93	\$ 943.10	\$ 1,356.90	\$ -	59.00%
01-40-470-501411	Sanitation -560 Magnolia Ave	\$ 7,500.00	\$ 243.07	\$ 1,524.97	\$ 5,975.03	\$ -	79.67%
01-40-470-501461	Sanitation -815 E 12th Ave	\$ 6,500.00	\$ 533.51	\$ 2,667.55	\$ 3,832.45	\$ -	58.96%
01-40-470-501471	Sanitation -11083 Cherry Ave	\$ 7,000.00	\$ -	\$ 1,465.28	\$ 5,534.72	\$ -	79.07%
01-40-470-501481	Sanitation - 39500 Brookside	\$ 8,000.00	\$ -	\$ 2,058.16	\$ 5,941.84	\$ -	74.27%
01-40-470-501600	Property Maintenance & Repairs	\$ 4,000.00	\$ 12.92	\$ 12.92	\$ 3,987.08	\$ -	99.68%
01-40-470-501611	Maint & Repair-560 Magnolia	\$ 83,600.00	\$ 1,159.36	\$ 7,718.83	\$ 75,881.17	\$ -	90.77%
01-40-470-501621	Maint & Repair-12303 Oak Glen	\$ 31,000.00	\$ 49.00	\$ 52.86	\$ 30,947.14	\$ -	99.83%
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	\$ -	\$ 7,883.81	\$ 1,116.19	\$ -	12.40%
01-40-470-501651	Maint & Repair-9781 Avenida	\$ 4,500.00	\$ 56.60	\$ 281.60	\$ 4,218.40	\$ -	93.74%
01-40-470-501661	Maint & Repair-815 E 12th St	\$ 83,000.00	\$ 907.13	\$ 5,666.14	\$ 77,333.86	\$ -	93.17%
01-40-470-501671	Maint & Repair-851 E 6th St	\$ 4,200.00	\$ 288.00	\$ 1,943.99	\$ 2,256.01	\$ -	53.71%
01-40-470-501681	Maint & Repair-39500 Brookside	\$ 5,000.00	\$ -	\$ 420.29	\$ 4,579.71	\$ -	91.59%
01-40-470-501691	Maint & Repair-Buildings(Gen)	\$ 78,000.00	\$ 29.38	\$ 3,672.07	\$ 74,327.93	\$ -	95.29%
01-40-470-510001	Auto/Fuel	\$ 179,300.00	\$ 9,780.64	\$ 49,761.45	\$ 129,538.55	\$ -	72.25%
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	\$ 8.17	\$ 38.31	\$ 19,961.69	\$ -	99.81%
01-40-470-520031	Maint & Repair-General Equip	\$ 80,000.00	\$ 7,339.66	\$ 39,065.43	\$ 40,934.57	\$ -	51.17%
01-40-470-520041	Maintenance & Repair-Fleet	\$ 80,000.00	\$ 3,038.35	\$ 55,721.60	\$ 24,278.40	\$ -	30.35%
01-40-470-520051	Maintenance & Repair-Paving	\$ 120,000.00	\$ 5,604.90	\$ 5,604.90	\$ 114,395.10	\$ -	95.33%
01-40-470-520053	Maint & Repair-Paving-Beaumont	\$ 300,000.00	\$ 9,297.45	\$ 114,575.95	\$ 185,424.05	\$ -	61.81%
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%
	OPERATIONS Materials & Supplies	\$ 5,368,800.00	\$ 483,631.63	\$ 1,505,947.13	\$ 3,862,852.87	\$ 20,886.54	71.56%

Item 4ab

Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/
410	Source of Supply Services						
01-40-410-500501	State Project Water Purchases	\$ 4,468,800.00	\$ -	\$ 1,461,537.00	\$ 3,007,263.00	\$ -	67.29%
01-40-410-540084	Regulations Mandates & Tariffs	\$ 160,000.00	\$ 27,314.66	\$ 73,166.52	\$ 86,833.48	\$ -	54.27%
430	Cross-Connection/Non-Potable Water Services						
01-40-430-550051	Advertising/Legal Notices	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	100.00%
440	Transmission & Distribution Services						
01-40-440-550051	Advertising/Legal Notices	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ -	100.00%
01-40-440-500190	Temporary Labor	\$ 63,300.00	\$ 3,337.13	\$ 22,419.40	\$ 40,880.60	\$ -	64.58%
470	Maintenance & General Plant Services						
01-40-470-540030	Landscape Maintenance	\$ 82,000.00	\$ 5,850.46	\$ 26,911.57	\$ 55,088.43	\$ -	67.18%
01-40-470-540072	NCRF, Canyons, & Pond Maint	\$ 260,300.00	\$ 5,493.73	\$ 61,197.63	\$ 199,102.37	\$ 18,320.75	69.45%
	OPERATIONS Services	\$ 5,039,900.00	\$ 41,995.98	\$ 1,645,232.12	\$ 3,394,667.88	\$ 18,320.75	66.99%
Expense Total	OPERATIONS	\$ 15,162,500.00	\$ 837,944.03	\$ 4,644,887.94	\$ 10,517,612.06	\$ 39,207.29	69.11%
50	GENERAL						
01-50-510-500112	Stipend-Association Mtg Attend	\$ 1,300.00	\$ (225.00)	\$ 300.00	\$ 1,000.00	\$ -	76.92%
	Personnel	\$ 1,300.00	\$ (225.00)	\$ 300.00	\$ 1,000.00	\$ -	76.92%
01-50-510-502001	Rents/Leases	\$ 35,000.00	\$ 2,896.00	\$ 14,480.00	\$ 20,520.00	\$ -	58.63%
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	\$ 6,371.33	\$ 9,642.84	\$ 50,357.16	\$ -	83.93%
01-50-510-550040	General Supplies	\$ 19,800.00	\$ 341.26	\$ 1,490.95	\$ 18,309.05	\$ -	92.47%
01-50-510-550060	Public Ed/Community Outreach	\$ 14,000.00	\$ 52.42	\$ 5,014.95	\$ 8,985.05	\$ -	64.18%
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%
	General Materials & Supplies	\$ 141,800.00	\$ 9,661.01	\$ 31,431.48	\$ 110,368.52	\$ -	77.83%
01-50-510-550096	Beaumont Basin Watermaster	\$ 135,000.00	\$ 4,132.46	\$ 36,221.38	\$ 98,778.62	\$ -	73.17%
01-50-510-550097	SAWPA Basin Monitoring Program	\$ 30,000.00	\$ 2,373.68	\$ 11,868.40	\$ 18,131.60	\$ -	60.44%
	General Services	\$ 165,000.00	\$ 6,506.14	\$ 48,089.78	\$ 116,910.22	\$ -	70.85%
Expense Total	GENERAL	\$ 308,100.00	\$ 15,942.15	\$ 79,821.26	\$ 228,278.74	\$ -	74.09%
Expense Total	ALL EXPENSES	\$ 25,931,400.00	\$ 1,524,151.36	\$ 8,505,525.93	\$ 17,425,874.07	\$ 39,207.29	67.05%



**Beaumont-Cherry Valley Water District
Finance and Audit Committee Meeting
July 2, 2025**

Item 4b

STAFF REPORT

TO: Finance and Audit Committee
FROM: William Clayton, Finance Manager
SUBJECT: **May 31, 2025, Cash Balance and Investment Report**

Staff Recommendation

Approve the May 31, 2025, Cash Balance and Investment Report.

Summary

Attached is the Cash and Investment Report as of May 31, 2025. The District's total invested cash and marketable securities have a market value of \$86,004,654.37.

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 508 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. May 31, 2025, Cash Balance and Investment Report
2. Local Agency Investment Fund May 2025 Statement
3. Chandler Asset Management Portfolio Summary as of May 31, 2025
4. Chandler Asset Management Statement of Compliance as of May 31, 2025
5. Chandler Asset Management Holdings Report as of May 31, 2025
6. Chandler Asset Management Income Earned Report as of May 31, 2025

Staff Report prepared by Erica Gonzales, Management Analyst II



Beaumont-Cherry Valley Water District
Cash Balance & Investment Report ⁽¹⁾
As of May 31, 2025

Cash Balance Per Account

Account Name	Account Ending #	Balance	Prior Month Balance	Difference	Rate	Current Period Income	Income Year-to-Date
Wells Fargo							
General	4152	\$1,839,355.39	\$2,125,200.30	(\$285,844.91)	0.07%	\$1,325.62	\$4,069.57 ⁽²⁾
Total Cash		\$ 1,839,355.39	\$ 2,125,200.30	\$ (285,844.91)		\$ 1,325.62	\$ 4,069.57

Investment Summary

Account Name	Market Value	Prior Month Balance	Difference	Actual % of Total	Rate	Current Period Income	Income Year-to-Date ⁽³⁾
Ca. State Treasurer's Office Local Agency Investment Fund	\$43,240,189.72	\$43,240,189.72	\$0.00	51%	4.28%	\$0.00	\$475,640.51
CalTRUST Short Term Fund	\$0.00	\$0.00 ⁽⁵⁾	\$0.00	0%	4.33%	\$0.00	\$0.00
Chandler Investment Services	\$40,925,109.26 ⁽⁴⁾	\$40,949,538.14	(\$24,428.88)	49%	4.19%	\$127,021.70	\$667,633.69
Total Investments	\$84,165,298.98	\$84,189,727.86	(\$24,428.88)				\$1,143,274.20
Total Cash & Investments	\$ 86,004,654.37	\$86,314,928.16	(\$310,273.79)				

Account Name	Book Value	Prior Month Balance	Difference
Chandler Investment Services	\$40,427,129.75	\$40,314,070.45	\$113,059.30
Book - MV	\$ (497,979.51)	\$ (635,467.69)	\$113,059.30

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. Jaggers Daniel K. Jaggers, 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) 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.

(3) Income Year-to-Date is based on Income Earned for each reporting period in total prior to the application of bank fees.

(4) Market Value is the value of the investment if sold at the end of the period. Book Value is the value of the investment if held until maturity.

(5) 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

June 02, 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: XXXXXXXXXX

May 2025 Statement

Account Summary

Total Deposit:	0.00	Beginning Balance:	43,240,189.72
Total Withdrawal:	0.00	Ending Balance:	43,240,189.72

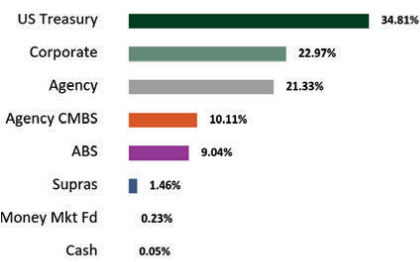
PORTFOLIO SUMMARY



Beaumont-Cherry Valley Water District | Account [REDACTED] | As of May 31, 2025

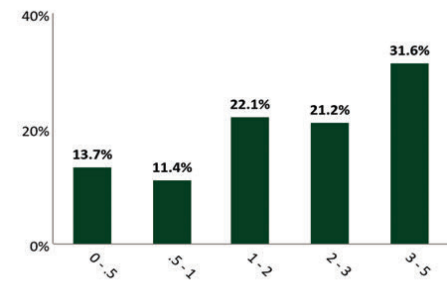
Portfolio Characteristics	
Average Modified Duration	1.86
Average Coupon	3.94%
Average Purchase YTM	4.31%
Average Market YTM	4.19%
Average Credit Quality*	AA+
Average Final Maturity	2.24
Average Life	1.91

Sector Allocation



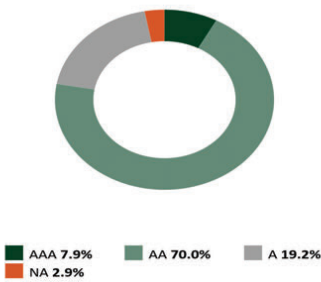
Account Summary		
	End Values as of 04/30/2025	End Values as of 05/31/2025
Market Value	40,666,417.89	40,613,748.65
Accrued Interest	283,120.25	311,360.61
Total Market Value	40,949,538.14	40,925,109.26
Income Earned	138,977.30	130,464.36
Cont/WD	0.00	0.00
Par	40,540,978.67	40,634,084.95
Book Value	40,314,070.45	40,427,129.75
Cost Value	40,019,102.07	40,139,749.73

Maturity Distribution



Top Issuers	
Government of The United States	34.81%
Farm Credit System	12.78%
FHLMC	10.11%
Federal Home Loan Banks	7.33%
Walmart Inc.	1.48%
Honda Auto Receivables Owner Trust	1.39%
John Deere Owner Trust	1.31%
Toyota Motor Corporation	1.29%

Credit Quality (S&P)



Performance Review

Total Rate of Return**	1M	3M	YTD	1YR	2YRS	3YRS	5YRS	10YRS	Since Inception (04/01/22)
Beaumont-Cherry Valley WD	(0.05%)	1.15%	2.44%	5.86%	5.01%	3.62%	--	--	3.52%
Benchmark Return	(0.21%)	1.04%	2.17%	5.65%	4.53%	3.01%	--	--	2.87%

*The average credit quality is a weighted average calculation of the highest of S&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 | Account [REDACTED] | As of May 31, 2025

Rules Name	Limit	Actual	Compliance Status	Notes
AGENCY MORTGAGE SECURITIES (CMOS)				
Max % (MV; ABS, CMO, & MBS)	20.0	9.2	Compliant	
Max Maturity (Years)	5.0	4.1	Compliant	
Min Rating (AA- by 1)	0.0	0.0	Compliant	
ASSET-BACKED SECURITIES (ABS)				
Max % (MV; ABS, CMO & MBS)	20.0	9.2	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	
BANKERS' ACCEPTANCES				
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	
CERTIFICATE OF DEPOSIT PLACEMENT SERVICE (CDARS)				
Max % (MV)	50.0	0.0	Compliant	
COLLATERALIZED TIME DEPOSITS (NON-NEGOTIABLE CD/TD)				
Max % Issuer (MV)	5.0	0.0	Compliant	
COMMERCIAL PAPER				
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	
CORPORATE MEDIUM TERM NOTES				
Max % (MV)	30.0	11.1	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	
FEDERAL AGENCIES				
Max % (MV)	100.0	10.3	Compliant	
Max Maturity (Years)	5	3	Compliant	
LOCAL GOVERNMENT INVESTMENT POOL (LGIP)				
Min Rating (AA- by 1)	0.0	0.0	Compliant	

STATEMENT OF COMPLIANCE



BCVWD Consolidated | Account [REDACTED] | As of May 31, 2025

Rules Name	Limit	Actual	Compliance Status	Notes
MONEY MARKET MUTUAL FUNDS				
Max % (MV)	20.0	0.1	Compliant	
Min Rating (AAA by 2)	0.0	0.0	Compliant	
MORTGAGE-BACKED SECURITIES (NON-AGENCY)				
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	
MUNICIPAL SECURITIES (CA, LOCAL AGENCY)				
Max % Issuer (MV)	5.0	0.0	Compliant	
Max Maturity (Years)	5	0.0	Compliant	
MUNICIPAL SECURITIES (CA, OTHER STATES)				
Max % Issuer (MV)	5.0	0.0	Compliant	
Max Maturity (Years)	5	0.0	Compliant	
NEGOTIABLE CERTIFICATES OF DEPOSIT (NCD)				
Max % (MV)	30.0	0.0	Compliant	
Max % Issuer (MV)	5.0	0.0	Compliant	
Max Maturity (Years)	5	0.0	Compliant	
REPURCHASE AGREEMENTS				
Max % (MV)	10.0	0.0	Compliant	
Max Maturity (Years)	1.0	0.0	Compliant	
REVERSE REPURCHASE AGREEMENTS				
Max % (MV)	20.0	0.0	Compliant	
Max Maturity (Days)	92.0	0.0	Compliant	
SUPRANATIONAL OBLIGATIONS				
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	
U.S. TREASURIES				
Max % (MV)	100.0	16.8	Compliant	
Max Maturity (Years)	5	4	Compliant	

Beaumont-Cherry Valley Water District | Account [REDACTED] | As of May 31, 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
ABS									
43815PAC3	HAROT 2022-2 A3 3.73 07/20/2026	12,188.90	08/15/2022 3.87%	12,188.17 12,188.71	99.81 4.65%	12,165.38 16.42	0.03% (23.33)	NA/AAA AAA	1.14 0.22
89238FAD5	TAOT 2022-B A3 2.93 09/15/2026	38,820.71	-- 3.31%	38,545.64 38,744.80	99.68 4.68%	38,695.20 50.55	0.10% (49.60)	Aaa/AAA NA	1.29 0.19
362585AC5	GMCAR 2022-2 A3 3.1 02/16/2027	9,732.76	04/05/2022 3.16%	9,730.72 9,732.19	99.57 4.94%	9,691.15 12.57	0.02% (41.04)	Aaa/AAA NA	1.71 0.23
47800AAC4	JDOT 2022-B A3 3.74 02/16/2027	38,073.98	07/12/2022 3.77%	38,070.34 38,072.79	99.63 4.89%	37,931.98 63.29	0.09% (140.81)	Aaa/NA AAA	1.71 0.33
05611UAD5	BMWLT 2024-1 A3 4.98 03/25/2027	300,000.00	06/20/2024 5.40%	298,406.25 298,952.27	100.35 4.47%	301,055.31 249.00	0.74% 2,103.04	Aaa/AAA NA	1.82 0.62
89231CAD9	TAOT 2022-C A3 3.76 04/15/2027	63,260.28	08/08/2022 3.80%	63,249.71 63,256.19	99.64 4.73%	63,034.00 105.72	0.16% (222.19)	NA/AAA AAA	1.87 0.38
36265WAD5	GMCAR 2022-3 A3 3.64 04/16/2027	17,706.50	07/06/2022 3.93%	17,706.38 17,706.46	99.73 4.70%	17,659.08 26.85	0.04% (47.38)	Aaa/NA AAA	1.88 0.26
43815JAC7	HAROT 2023-1 A3 5.04 04/21/2027	30,911.44	02/16/2023 5.09%	30,905.70 30,908.84	100.19 4.68%	30,970.79 43.28	0.08% 61.95	Aaa/NA AAA	1.89 0.46
47800BAC2	JDOT 2022-C A3 5.09 06/15/2027	102,739.05	10/12/2022 3.29%	102,731.08 102,735.76	100.25 4.55%	102,992.39 232.42	0.25% 256.63	Aaa/NA AAA	2.04 0.41
36269WAD1	GMALT 2024-2 A3 5.39 07/20/2027	140,000.00	05/07/2024 5.85%	139,991.87 139,994.54	100.83 4.44%	141,166.35 230.57	0.35% 1,171.81	NA/AAA AAA	2.14 0.82
58770AAC7	MBART 2023-1 A3 4.51 11/15/2027	68,665.99	01/18/2023 4.56%	68,657.75 68,661.78	99.96 4.64%	68,636.99 137.64	0.17% (24.79)	NA/AAA AAA	2.46 0.50
362962AD4	GMALT 2025-2 A3 4.58 05/20/2028	185,000.00	05/20/2025 4.84%	184,996.93 184,996.94	100.00 4.62%	185,000.00 47.07	0.46% 3.06	NA/AAA AAA	2.97 1.68
437918AC9	HAROT 2024-1 A3 5.21 08/15/2028	290,000.00	02/13/2024 5.27%	289,987.39 289,990.98	100.84 4.45%	292,445.45 671.51	0.72% 2,454.47	Aaa/AAA NA	3.21 1.03
161571HT4	CHAIT 2023-1 A 5.16 09/15/2028	410,000.00	09/07/2023 5.23%	409,886.35 409,925.23	100.98 4.41%	414,031.53 940.27	1.02% 4,106.30	NA/AAA AAA	3.29 1.22
47800RAD5	JDOT 2024 A3 4.96 11/15/2028	95,000.00	03/11/2024 5.12%	94,994.68 94,996.05	100.75 4.37%	95,712.50 209.42	0.24% 716.45	Aaa/NA AAA	3.46 1.15
437930AC4	HAROT 2024-2 A3 5.27 11/20/2028	105,000.00	05/14/2024 5.27%	104,987.24 104,990.16	101.05 4.48%	106,103.99 199.82	0.26% 1,113.83	NA/AAA AAA	3.47 1.23
448973AD9	HART 2024-A A3 4.99 02/15/2029	155,000.00	03/11/2024 5.05%	154,965.82 154,974.17	100.75 4.46%	156,158.50 343.76	0.38% 1,184.33	NA/AAA AAA	3.71 1.28

Beaumont-Cherry Valley Water District | Account [REDACTED] | As of May 31, 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
096919AD7	BMWOT 2024-A A3 5.18 02/26/2029	375,000.00	-- 4.92%	377,153.11 376,815.56	100.85 4.52%	378,188.63 323.75	0.93% 1,373.06	Aaa/AAA NA	3.74 1.19
47786WAD2	JDOT 2024-B A3 5.2 03/15/2029	100,000.00	06/11/2024 5.81%	99,980.45 99,984.38	101.41 4.10%	101,413.89 231.11	0.25% 1,429.51	Aaa/NA AAA	3.79 1.22
05522RDJ4	BACCT 2024-1 A 4.93 05/15/2029	195,000.00	06/06/2024 4.93%	194,989.06 194,991.24	101.27 4.29%	197,471.20 427.27	0.49% 2,479.95	Aaa/AAA NA	3.96 1.82
89239TAD4	TAOT 2024-D A3 4.4 06/15/2029	125,000.00	10/10/2024 4.51%	124,993.03 124,993.96	100.15 4.34%	125,188.18 244.44	0.31% 194.21	Aaa/AAA NA	4.04 1.51
34535VAD6	FORDO 2024-D A3 4.61 08/15/2029	235,000.00	11/19/2024 4.66%	234,992.46 234,993.29	100.56 4.35%	236,323.45 481.49	0.58% 1,330.16	Aaa/NA AAA	4.21 1.86
89240JAD3	TAOT 25A A3 4.64 08/15/2029	240,000.00	01/22/2025 4.69%	239,990.38 239,991.09	100.56 4.37%	241,350.38 494.93	0.59% 1,359.29	Aaa/NA AAA	4.21 1.76
47800DAD6	JDOT 2025 A3 4.23 09/17/2029	195,000.00	03/04/2025 5.09%	194,987.73 194,988.34	99.87 4.33%	194,742.70 366.60	0.48% (245.64)	Aaa/NA AAA	4.30 1.96
437921AD1	HAROT 252 A3 4.15 10/15/2029	125,000.00	04/29/2025 4.15%	124,986.04 124,986.25	99.88 4.24%	124,843.95 331.42	0.31% (142.30)	Aaa/NA AAA	4.38 2.16
Total ABS		3,652,099.60	4.92%	3,652,571.97	100.57 4.44%	3,672,972.96 6,481.17	9.04% 20,400.99		3.32 1.26
AGENCY									
3135G05X7	FEDERAL NATIONAL MORTGAGE ASSOCIATION 0.375 08/25/2025	500,000.00	06/22/2022 3.24%	456,750.00 496,828.08	99.08 4.40%	495,398.97 500.00	1.22% (1,429.12)	Aa1/AA+ AA+	0.24 0.23
3133EPW68	FEDERAL FARM CREDIT BANKS FUNDING CORP 4.125 01/22/2026	600,000.00	01/24/2024 4.40%	596,940.00 599,012.23	99.92 4.25%	599,501.79 8,868.75	1.48% 489.56	Aa1/AA+ AA+	0.65 0.62
3133EPBJ3	FEDERAL FARM CREDIT BANKS FUNDING CORP 4.375 02/23/2026	725,000.00	02/21/2023 4.50%	722,426.25 724,373.00	100.09 4.23%	725,680.12 8,634.55	1.79% 1,307.12	Aa1/AA+ AA+	0.73 0.70
3130ALEM2	FEDERAL HOME LOAN BANKS 0.79 02/25/2026	400,000.00	05/12/2022 2.93%	369,200.00 394,013.58	97.46 4.36%	389,830.32 842.67	0.96% (4,183.27)	Aa1/AA+ AA+	0.74 0.71
3133EPCF0	FEDERAL FARM CREDIT BANKS FUNDING CORP 4.5 03/02/2026	750,000.00	03/23/2023 3.97%	760,837.50 752,764.87	100.19 4.23%	751,442.05 8,343.75	1.85% (1,322.83)	Aa1/AA+ AA+	0.75 0.72
3130AXU63	FEDERAL HOME LOAN BANKS 4.625 11/17/2026	475,000.00	12/18/2023 4.23%	480,111.00 477,565.11	100.80 4.06%	478,779.71 854.34	1.18% 1,214.61	Aa1/AA+ AA+	1.47 1.40

Beaumont-Cherry Valley Water District | Account [REDACTED] | As of May 31, 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
3133EPK79	FEDERAL FARM CREDIT BANKS FUNDING CORP 4.375 12/07/2026	475,000.00	12/18/2023 4.22%	476,961.75 476,002.59	100.60 3.96%	477,845.02 10,044.27	1.18% 1,842.43	Aa1/AA+ AA+	1.52 1.42
3130A9YY1	FEDERAL HOME LOAN BANKS 2.125 12/11/2026	900,000.00	11/28/2023 4.60%	837,477.00 868,512.79	97.25 4.00%	875,234.07 9,031.25	2.16% 6,721.28	Aa1/AA+ AA+	1.53 1.46
3133EP6K6	FEDERAL FARM CREDIT BANKS FUNDING CORP 4.5 03/26/2027	750,000.00	03/25/2024 4.45%	751,087.50 750,658.46	100.95 3.95%	757,101.58 6,093.75	1.86% 6,443.12	Aa1/AA+ AA+	1.82 1.72
3130B0TY5	FEDERAL HOME LOAN BANKS 4.75 04/09/2027	465,000.00	04/10/2024 4.85%	463,772.40 464,239.63	101.51 3.90%	471,998.39 3,190.42	1.16% 7,758.76	Aa1/AA+ AA+	1.86 1.75
3133EPBM6	FEDERAL FARM CREDIT BANKS FUNDING CORP 4.125 08/23/2027	750,000.00	02/21/2023 4.26%	745,935.00 747,987.31	100.35 3.96%	752,622.41 8,421.88	1.85% 4,635.10	Aa1/AA+ AA+	2.23 2.09
3133EPGW9	FEDERAL FARM CREDIT BANKS FUNDING CORP 3.875 04/25/2028	800,000.00	04/24/2023 3.76%	804,016.00 802,327.83	99.79 3.95%	798,343.92 3,100.00	1.97% (3,983.91)	Aa1/AA+ AA+	2.90 2.70
3133EPUN3	FEDERAL FARM CREDIT BANKS FUNDING CORP 4.5 08/28/2028	325,000.00	08/28/2023 4.47%	325,289.25 325,187.55	101.52 3.99%	329,924.86 3,778.13	0.81% 4,737.31	Aa1/AA+ AA+	3.24 2.96
3130AWTR1	FEDERAL HOME LOAN BANKS 4.375 09/08/2028	750,000.00	09/12/2023 4.49%	746,200.50 747,506.64	101.46 3.89%	760,972.36 7,565.10	1.87% 13,465.71	Aa1/AA+ AA+	3.27 2.99
Total Agency		8,665,000.00	4.21%	8,537,004.15 8,626,979.67	100.01 4.07%	8,664,675.56 79,268.85	21.33% 37,695.88		1.67 1.56
AGENCY CMBS									
3137BM7C4	FHMS K-051 A2 3.308 09/25/2025	347,376.38	05/18/2022 3.07%	349,140.40 347,511.96	99.49 4.52%	345,596.94 957.60	0.85% (1,915.02)	Aa1/AA+ AAA	0.32 0.25
3137BNGT5	FHMS K-054 A2 2.745 01/25/2026	320,799.72	12/15/2022 4.28%	306,814.86 318,098.68	98.79 4.53%	316,930.21 733.83	0.78% (1,168.47)	Aa1/AA+ AAA	0.65 0.58
3137FQXJ7	FHMS K-737 A2 2.525 10/25/2026	250,000.00	12/12/2023 4.77%	235,546.88 243,106.10	97.61 4.38%	244,020.38 526.04	0.60% 914.27	Aa1/AA+ AAA	1.40 1.22
3137BTUM1	FHMS K-061 A2 3.347 11/25/2026	530,660.72	04/23/2024 5.17%	508,086.92 517,936.86	98.55 4.30%	522,949.16 1,480.10	1.29% 5,012.30	Aa1/AA+ AAA	1.49 1.33
3137F2LJ3	FHMS K-066 A2 3.117 06/25/2027	350,000.00	04/18/2024 5.06%	330,654.30 337,546.42	97.87 4.21%	342,538.95 909.13	0.84% 4,992.53	Aa1/AA+ AAA	2.07 1.81
3137FBBX3	FHMS K-068 A2 3.244 08/25/2027	600,000.00	10/27/2023 5.33%	559,078.13 576,372.85	97.88 4.20%	587,308.74 1,622.00	1.45% 10,935.89	Aaa/AA+ AA+	2.24 2.05

Beaumont-Cherry Valley Water District | Account [REDACTED] | As of May 31, 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
3137FETN0	FHMS K-073 A2 3.35 01/25/2028	130,000.00	07/10/2023 4.75%	123,083.59 126,001.78	97.83 4.20%	127,182.81 362.92	0.31% 1,181.03	Aa1/AA+ AAA	2.65 2.38
3137FG6X8	FHMS K-077 A2 3.85 05/25/2028	450,000.00	12/11/2024 4.40%	441,720.70 442,842.98	98.94 4.18%	445,231.89 1,443.75	1.10% 2,388.91	Aa1/AA+ AAA	2.99 2.69
3137H5YC5	FHMS K-748 A2 2.26 01/25/2029	450,000.00	09/24/2024 3.79%	422,912.11 427,209.29	93.48 4.23%	420,653.75 847.50	1.04% (6,555.54)	Aa1/AA+ AAA	3.65 3.35
3137FLYV0	FHMS K-092 A2 3.298 04/25/2029	486,000.00	04/23/2025 4.29%	468,192.66 468,614.87	96.59 4.24%	469,437.99 1,335.69	1.16% 823.12	Aa1/AA+ AAA	3.90 3.52
3137FNAE0	FHMS K-095 A2 2.785 06/25/2029	300,000.00	03/13/2025 4.39%	281,648.44 282,544.51	94.60 4.26%	283,805.94 696.25	0.70% 1,261.43	Aa1/AA+ AAA	4.07 3.67
Total Agency CMBS		4,214,836.82	4.52%	4,026,878.99 4,087,786.29	97.44 4.29%	4,105,656.75 10,914.80	10.11% 17,870.45		2.35 2.12
CASH									
CCYUSD	Receivable	19,961.41	-- 0.00%	19,961.41 19,961.41	1.00 0.00%	19,961.41 0.00	0.05% 0.00	Aaa/AAA AAA	0.00 0.00
Total Cash		19,961.41	0.00%	19,961.41	1.00 0.00%	19,961.41 0.00	0.05% 0.00		0.00 0.00
CORPORATE									
63743HFE7	NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORP 3.45 06/15/2025	60,000.00	04/27/2022 3.46%	59,983.80 59,999.80	99.93 5.31%	59,958.02 954.50	0.15% (41.78)	A2/A- A	0.04 0.04
26442UAA2	DUKE ENERGY PROGRESS LLC 3.25 08/15/2025	400,000.00	-- 3.26%	399,859.00 399,979.62	99.73 4.54%	398,929.40 3,827.78	0.98% (1,050.22)	Aa3/A NA	0.21 0.20
89236TKF1	TOYOTA MOTOR CREDIT CORP 3.65 08/18/2025	180,000.00	08/15/2022 3.68%	179,838.00 179,988.47	99.80 4.57%	179,634.93 1,879.75	0.44% (353.54)	A1/A+ A+	0.22 0.21
931142EW9	WALMART INC 3.9 09/09/2025	100,000.00	09/06/2022 3.92%	99,930.00 99,993.61	99.90 4.25%	99,895.56 888.33	0.25% (98.05)	Aa2/AA AA	0.28 0.27
437076CR1	HOME DEPOT INC 4.0 09/15/2025	450,000.00	09/14/2022 4.11%	448,560.00 449,860.22	99.87 4.44%	449,398.36 3,800.00	1.11% (461.86)	A2/A A	0.29 0.28
63743HFF4	NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORP 5.45 10/30/2025	145,000.00	10/20/2022 5.50%	144,805.70 144,973.21	100.35 4.56%	145,506.26 680.49	0.36% 533.05	A2/A- A	0.42 0.40
756109BE3	REALTY INCOME CORP 4.625 11/01/2025	400,000.00	09/20/2022 4.64%	399,764.00 399,968.21	99.99 4.62%	399,978.03 1,541.67	0.98% 9.81	A3/A- NA	0.42 0.41

HOLDINGS REPORT



Beaumont-Cherry Valley Water District | Account [REDACTED] | As of May 31, 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
637432NG6	NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORP 3.25 11/01/2025	60,000.00	04/14/2022 3.31%	59,880.00 59,985.79	99.36 4.82%	59,614.21 162.50	0.15% (371.58)	A1/A- A+	0.42 0.41
14913R3B1	CATERPILLAR FINANCIAL SERVICES CORP 4.8 01/06/2026	370,000.00	01/20/2023 4.35%	374,554.70 370,925.31	100.16 4.52%	370,589.28 7,153.33	0.91% (336.03)	A2/A A+	0.60 0.57
69371R556	PACCAR FINANCIAL CORP 5.05 08/10/2026	350,000.00	12/18/2023 4.56%	354,242.00 351,914.18	100.89 4.27%	353,126.57 5,449.79	0.87% 1,212.39	A1/A+ NA	1.19 1.13
713448FW3	PEPSICO INC 5.125 11/10/2026	150,000.00	11/08/2023 5.13%	149,959.50 149,980.53	101.28 4.19%	151,925.96 448.44	0.37% 1,945.43	A1/A+ NA	1.45 1.30
17275RBQ4	CISCO SYSTEMS INC 4.8 02/26/2027	455,000.00	-- 4.82%	454,803.50 454,885.29	100.99 4.20%	459,507.76 5,763.33	1.13% 4,622.46	A1/AA- NA	1.74 1.55
857477CLS	STATE STREET CORP 4.993 03/18/2027	440,000.00	03/13/2024 4.99%	440,000.00 440,000.00	101.20 4.29%	445,258.60 4,454.87	1.10% 5,258.60	Aa3/A AA-	1.80 1.61
89115A2W1	TORONTO-DOMINION BANK 4.98 04/05/2027	415,000.00	03/26/2024 4.98%	415,000.00 415,000.00	100.84 4.50%	418,471.88 3,214.87	1.03% 3,471.88	A2/A- AA-	1.85 1.73
931142FL2	WALMART INC 4.1 04/28/2027	500,000.00	04/24/2025 4.00%	500,940.00 500,896.22	100.14 4.02%	500,714.48 1,879.17	1.23% (181.74)	Aa2/AA AA	1.91 1.81
665859AW4	NORTHERN TRUST CORP 4.0 05/10/2027	450,000.00	-- 3.99%	450,269.40 450,104.52	99.68 4.17%	448,572.17 1,050.00	1.10% (1,532.36)	A2/A+ A+	1.94 1.84
91324PEG3	UNITEDHEALTH GROUP INC 3.7 05/15/2027	115,000.00	05/17/2022 3.69%	115,055.80 115,021.86	98.51 4.50%	113,289.35 189.11	0.28% (1,732.51)	A2/A+ A	1.96 1.86
09290DAH4	BLACKROCK INC 4.6 07/26/2027	450,000.00	07/18/2024 4.57%	450,387.00 450,274.35	100.83 4.19%	453,731.60 7,187.50	1.12% 3,457.25	Aa3/AA- NA	2.15 1.92
24422EXZ7	JOHN DEERE CAPITAL CORP 4.65 01/07/2028	340,000.00	01/06/2025 4.66%	339,898.00 339,911.34	101.30 4.12%	344,412.50 6,236.17	0.85% 4,501.15	A1/A A+	2.61 2.38
00287YDY2	ABBVIE INC 4.65 03/15/2028	250,000.00	02/18/2025 4.70%	249,667.50 249,695.88	101.01 4.26%	252,526.03 3,067.71	0.62% 2,830.14	A3/A- NA	2.79 2.49
341081GN1	FLORIDA POWER & LIGHT CO 4.4 05/15/2028	450,000.00	05/23/2023 4.59%	446,175.00 447,728.58	100.46 4.23%	452,070.60 880.00	1.11% 4,342.02	Aa2/A+ AA-	2.96 2.59
90331HPS6	US BANK NA 4.73 05/15/2028	355,000.00	05/12/2025 4.88%	355,000.00 355,000.00	100.10 4.87%	355,339.04 746.29	0.87% 339.04	A2/A+ A+	2.96 1.84
58933YBH7	MERCK & CO INC 4.05 05/17/2028	110,000.00	05/08/2023 4.07%	109,910.90 109,947.28	99.98 4.06%	109,975.33 173.25	0.27% 28.05	Aa3/A+ NA	2.96 2.76
61690U8E3	MORGAN STANLEY BANK NA 4.968 07/14/2028	450,000.00	07/17/2024 4.97%	450,000.00 450,000.00	100.85 4.77%	453,821.11 8,507.70	1.12% 3,821.11	Aa3/A+ AA-	3.12 1.95

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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
46647PEU6	JPMORGAN CHASE & CO 4.915 01/24/2029	230,000.00	01/16/2025 4.92%	230,000.00 230,000.00	100.87 4.71%	232,009.75 3,987.98	0.57% 2,009.75	A1/A AA-	3.65 2.42
06051GMK2	BANK OF AMERICA CORP 4.979 01/24/2029	495,000.00	01/17/2025 4.98%	495,000.00 495,000.00	100.98 4.74%	499,848.40 8,694.58	1.23% 4,848.40	A1/A AA-	3.65 2.41
713448FX1	PEPSICO INC 4.5 07/17/2029	300,000.00	07/16/2024 4.52%	299,694.00 299,747.46	101.00 4.23%	302,993.47 5,025.00	0.75% 3,246.01	A1/A+ NA	4.13 3.61
532457CQ9	ELI LILLY AND CO 4.2 08/14/2029	475,000.00	08/12/2024 4.22%	474,534.50 474,608.68	99.84 4.24%	474,248.90 5,929.58	1.17% (359.78)	Aa3/A+ NA	4.21 3.77
89236TNA9	TOYOTA MOTOR CREDIT CORP 4.95 01/09/2030	340,000.00	01/06/2025 5.00%	339,272.40 339,329.38	101.53 4.58%	345,205.86 6,638.50	0.85% 5,876.48	A1/A+ A+	4.61 4.01
Total Corporate		9,285,000.00	4.51%	9,286,984.70 9,284,719.81	100.49 4.40%	9,330,553.38 100,412.18	22.97% 45,833.57		2.15 1.80
MONEY MARKET FUND									
31846V203	FIRST AMER:GVT OBLG Y	92,187.11	-- 3.94%	92,187.11 92,187.11	1.00 3.94%	92,187.11 0.00	0.23% 0.00	Aaa/ AAAm AAA	0.00 0.00
Total Money Market Fund		92,187.11	3.94%	92,187.11 92,187.11	1.00 3.94%	92,187.11 0.00	0.23% 0.00		0.00 0.00
SUPRANATIONAL									
45950KDD9	INTERNATIONAL FINANCE CORP 4.5 07/13/2028	340,000.00	07/06/2023 4.53%	339,622.60 339,764.93	101.68 3.92%	345,709.29 5,865.00	0.85% 5,944.36	Aaa/AAA NA	3.12 2.84
459058LR2	INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPM 4.125 03/20/2030	245,000.00	03/14/2025 4.20%	244,125.35 244,160.32	100.48 4.01%	246,168.71 1,993.18	0.61% 2,008.39	Aaa/AAA NA	4.80 4.28
Total Supranational		585,000.00	4.39%	583,747.95 583,925.24	101.18 3.96%	591,878.00 7,858.18	1.46% 7,952.76		3.82 3.44
US TREASURY									
91282CEU1	UNITED STATES TREASURY 2.875 06/15/2025	670,000.00	06/28/2022 3.22%	663,457.03 669,915.34	99.94 4.57%	669,581.25 8,890.38	1.65% (334.09)	Aa1/AA+ AA+	0.04 0.04
91282CAB7	UNITED STATES TREASURY 0.25 07/31/2025	800,000.00	-- 3.05%	732,058.59 796,481.82	99.34 4.33%	794,718.75 668.51	1.96% (1,763.07)	Aa1/AA+ AA+	0.17 0.16

HOLDINGS REPORT



Beaumont-Cherry Valley Water District | Account [REDACTED] | As of May 31, 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
91282CFP1	UNITED STATES TREASURY 4.25 10/15/2025	600,000.00	10/18/2022 4.45%	596,554.69 599,570.91	99.97 4.30%	599,828.12 3,274.59	1.48% 257.21	Aa1/AA+ AA+	0.38 0.36
91282CFW6	UNITED STATES TREASURY 4.5 11/15/2025	750,000.00	11/09/2022 4.55%	748,945.31 749,839.29	100.05 4.37%	750,395.51 1,559.10	1.85% 556.21	Aa1/AA+ AA+	0.46 0.44
91282CKB6	UNITED STATES TREASURY 4.625 02/28/2026	750,000.00	04/17/2025 4.05%	753,574.22 753,106.03	100.26 4.26%	751,927.73 8,766.13	1.85% (1,178.30)	Aa1/AA+ AA+	0.75 0.72
91282CBT7	UNITED STATES TREASURY 0.75 03/31/2026	750,000.00	-- 2.95%	690,097.65 737,042.22	97.23 4.19%	729,187.50 952.87	1.80% (7,854.72)	Aa1/AA+ AA+	0.83 0.81
91282CLH2	UNITED STATES TREASURY 3.75 08/31/2026	750,000.00	04/17/2025 3.87%	748,769.53 748,871.04	99.59 4.08%	746,953.13 7,107.68	1.84% (1,917.91)	Aa1/AA+ AA+	1.25 1.19
91282CMP3	UNITED STATES TREASURY 4.125 02/28/2027	1,000,000.00	05/28/2025 4.04%	1,001,406.25 1,001,399.66	100.28 3.96%	1,002,773.44 10,424.59	2.47% 1,373.78	Aa1/AA+ AA+	1.75 1.65
91282CKZ3	UNITED STATES TREASURY 4.375 07/15/2027	800,000.00	05/28/2025 3.99%	806,187.50 806,163.61	100.95 3.90%	807,593.75 13,245.86	1.99% 1,430.14	Aa1/AA+ AA+	2.12 1.98
91282CFU0	UNITED STATES TREASURY 4.125 10/31/2027	1,000,000.00	09/15/2023 4.56%	983,867.19 990,539.14	100.54 3.89%	1,005,429.69 3,586.96	2.48% 14,890.55	Aa1/AA+ AA+	2.42 2.27
91282CGT2	UNITED STATES TREASURY 3.625 03/31/2028	800,000.00	06/15/2023 3.96%	788,312.50 793,094.36	99.38 3.86%	795,000.00 4,912.57	1.96% 1,905.64	Aa1/AA+ AA+	2.84 2.65
91282CHA2	UNITED STATES TREASURY 3.5 04/30/2028	475,000.00	-- 3.77%	469,363.29 471,571.03	99.00 3.87%	470,231.45 1,445.65	1.16% (1,339.58)	Aa1/AA+ AA+	2.92 2.73
91282CHK0	UNITED STATES TREASURY 4.0 06/30/2028	750,000.00	02/22/2024 4.37%	739,189.45 742,346.21	100.39 3.86%	752,929.69 12,596.69	1.85% 10,583.48	Aa1/AA+ AA+	3.08 2.82
91282CKD2	UNITED STATES TREASURY 4.25 02/28/2029	600,000.00	-- 4.35%	597,252.93 598,120.34	101.18 3.91%	607,054.69 6,444.29	1.49% 8,934.35	Aa1/AA+ AA+	3.75 3.40
91282CKP5	UNITED STATES TREASURY 4.625 04/30/2029	725,000.00	05/22/2024 4.45%	730,437.50 729,309.59	102.54 3.92%	743,379.88 2,915.76	1.83% 14,070.29	Aa1/AA+ AA+	3.91 3.54
91282CKT7	UNITED STATES TREASURY 4.5 05/31/2029	700,000.00	-- 4.11%	711,972.66 709,922.59	102.12 3.92%	714,820.32 86.07	1.76% 4,897.72	Aa1/AA+ AA+	4.00 3.63
91282CLK5	UNITED STATES TREASURY 3.625 08/31/2029	450,000.00	09/25/2024 3.51%	452,267.58 451,955.16	98.80 3.93%	444,585.94 4,122.45	1.09% (7,369.22)	Aa1/AA+ AA+	4.25 3.86
91282CLN9	UNITED STATES TREASURY 3.5 09/30/2029	750,000.00	10/25/2024 4.02%	732,685.55 734,765.60	98.28 3.93%	737,109.38 4,446.72	1.81% 2,343.78	Aa1/AA+ AA+	4.33 3.95
91282CLR0	UNITED STATES TREASURY 4.125 10/31/2029	500,000.00	12/30/2024 4.38%	494,531.25 495,002.21	100.72 3.94%	503,613.28 1,793.48	1.24% 8,611.07	Aa1/AA+ AA+	4.42 3.99
91282CMD0	UNITED STATES TREASURY 4.375 12/31/2029	500,000.00	12/30/2024 4.38%	499,980.47 499,982.10	101.75 3.95%	508,750.00 9,185.08	1.25% 8,767.90	Aa1/AA+ AA+	4.59 4.05

Execution Time: 06/03/2025 10:10:12 AM

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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
CASH & EQUIVALENTS						
31846V203	FIRST AMER:GVT OBLG Y	92,187.11	962,076.66	0.00	0.00	5,683.42
			1,274,173.95	5,683.42	0.00	
			(2,144,063.50)	0.00	0.00	
			92,187.11	5,683.42	5,683.42	
CCYUSD	Payable	0.00	(124,986.04)	0.00	0.00	0.00
			0.00	0.00	0.00	
			0.00	0.00	0.00	
			0.00	0.00	0.00	
CCYUSD	Receivable	19,961.41	5,683.42	0.00	0.00	0.00
			0.00	0.00	0.00	
			0.00	0.00	0.00	
			19,961.41	0.00	0.00	
			842,774.04	0.00	0.00	
			1,274,173.95	5,683.42	0.00	
			(2,144,063.50)	0.00	0.00	
Total Cash & Equivalents		112,148.52	112,148.52	5,683.42	5,683.42	5,683.42
FIXED INCOME						
00287YDY2	ABBVIE INC 4.65 03/15/2028	02/18/2025	249,686.62	2,098.96	9.26	978.01
		02/26/2025	0.00	0.00	0.00	
		250,000.00	0.00	3,067.71	9.26	
			249,695.88	968.75	978.01	
02582JJT8	AMXCA 2022-2 A 3.39 05/17/2027	05/17/2022	234,999.03	354.07	0.97	310.78
		05/24/2022	0.00	663.88	0.00	
		0.00	(235,000.00)	0.00	0.97	
			0.00	309.81	310.78	
05522RDJ4	BACCT 2024-1 A 4.93 05/15/2029	06/06/2024	194,991.05	427.27	0.19	801.31
		06/13/2024	0.00	801.12	0.00	
		195,000.00	0.00	427.27	0.19	
			194,991.24	801.12	801.31	
05611UAD5	BMWLT 2024-1 A3 4.98 03/25/2027	06/20/2024	298,903.21	249.00	49.06	1,294.06
		06/21/2024	0.00	1,245.00	0.00	
		300,000.00	0.00	249.00	49.06	
			298,952.27	1,245.00	1,294.06	

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
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	6,640.74 0.00 8,694.58 2,053.84	0.00 0.00 0.00 2,053.84	2,053.84
09290DAH4	BLACKROCK INC 4.6 07/26/2027	07/18/2024 07/26/2024 450,000.00	450,285.62 0.00 0.00 450,274.35	5,462.50 0.00 7,187.50 1,725.00	0.00 (11.26) (11.26) 1,713.74	1,713.74
096919AD7	BMWOT 2024-A A3 5.18 02/26/2029	 375,000.00	376,870.47 0.00 0.00 376,815.56	323.75 1,618.75 323.75 1,618.75	0.48 (55.39) (54.91) 1,563.84	1,563.84
14913R3B1	CATERPILLAR FINANCIAL SERVICES CORP 4.8 01/06/2026	01/20/2023 01/24/2023 370,000.00	371,056.28 0.00 0.00 370,925.31	5,673.33 0.00 7,153.33 1,480.00	0.00 (130.98) (130.98) 1,349.02	1,349.02
161571HT4	CHAIT 2023-1 A 5.16 09/15/2028	09/07/2023 09/15/2023 410,000.00	409,923.30 0.00 0.00 409,925.23	940.27 1,763.00 940.27 1,763.00	1.93 0.00 1.93 1,764.93	1,764.93
17275RBQ4	CISCO SYSTEMS INC 4.8 02/26/2027	 02/26/2024 455,000.00	454,879.79 0.00 0.00 454,885.29	3,943.33 0.00 5,763.33 1,820.00	7.54 (2.04) 5.50 1,825.50	1,825.50
24422EXZ7	JOHN DEERE CAPITAL CORP 4.65 01/07/2028	01/06/2025 01/09/2025 340,000.00	339,908.45 0.00 0.00 339,911.34	4,918.67 0.00 6,236.17 1,317.50	2.89 0.00 2.89 1,320.39	1,320.39
26442UAA2	DUKE ENERGY PROGRESS LLC 3.25 08/15/2025	 400,000.00	399,973.47 0.00 0.00 399,979.62	2,744.44 0.00 3,827.78 1,083.33	8.42 (2.27) 6.16 1,089.49	1,089.49
3130A9YY1	FEDERAL HOME LOAN BANKS 2.125 12/11/2026	11/28/2023 11/29/2023 900,000.00	866,763.50 0.00 0.00 868,512.79	7,437.50 0.00 9,031.25 1,593.75	1,749.29 0.00 1,749.29 3,343.04	3,343.04

INCOME EARNED



Beaumont-Cherry Valley Water District | Account [REDACTED] | As of May 31, 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
3130ALEM2	FEDERAL HOME LOAN BANKS 0.79 02/25/2026	05/12/2022 05/13/2022 400,000.00	393,323.70 0.00 0.00 394,013.58	579.33 0.00 842.67 263.33	689.88 0.00 689.88 953.22	953.22
3130AWTR1	FEDERAL HOME LOAN BANKS 4.375 09/08/2028	09/12/2023 09/14/2023 750,000.00	747,441.96 0.00 0.00 747,506.64	4,830.73 0.00 7,565.10 2,734.38	64.68 0.00 64.68 2,799.06	2,799.06
3130AXU63	FEDERAL HOME LOAN BANKS 4.625 11/17/2026	12/18/2023 12/19/2023 475,000.00	477,714.02 0.00 0.00 477,565.11	10,007.99 10,984.38 854.34 1,830.73	0.00 (148.91) (148.91) 1,681.82	1,681.82
3130BOTY5	FEDERAL HOME LOAN BANKS 4.75 04/09/2027	04/10/2024 04/11/2024 465,000.00	464,204.81 0.00 0.00 464,239.63	1,349.79 0.00 3,190.42 1,840.63	34.82 0.00 34.82 1,875.44	1,875.44
3133EP6K6	FEDERAL FARM CREDIT BANKS FUNDING CORP 4.5 03/26/2027	03/25/2024 03/26/2024 750,000.00	750,689.25 0.00 0.00 750,658.46	3,281.25 0.00 6,093.75 2,812.50	0.00 (30.79) (30.79) 2,781.71	2,781.71
3133EPBJ3	FEDERAL FARM CREDIT BANKS FUNDING CORP 4.375 02/23/2026	02/21/2023 02/23/2023 725,000.00	724,300.20 0.00 0.00 724,373.00	5,991.32 0.00 8,634.55 2,643.23	72.80 0.00 72.80 2,716.03	2,716.03
3133EPBM6	FEDERAL FARM CREDIT BANKS FUNDING CORP 4.125 08/23/2027	02/21/2023 02/23/2023 750,000.00	747,910.56 0.00 0.00 747,987.31	5,843.75 0.00 8,421.88 2,578.13	76.74 0.00 76.74 2,654.87	2,654.87
3133EPCF0	FEDERAL FARM CREDIT BANKS FUNDING CORP 4.5 03/02/2026	03/23/2023 03/24/2023 750,000.00	753,077.69 0.00 0.00 752,764.87	5,531.25 0.00 8,343.75 2,812.50	0.00 (312.81) (312.81) 2,499.69	2,499.69
3133EPGW9	FEDERAL FARM CREDIT BANKS FUNDING CORP 3.875 04/25/2028	04/24/2023 04/25/2023 800,000.00	802,395.97 0.00 0.00 802,327.83	516.67 0.00 3,100.00 2,583.33	0.00 (68.14) (68.14) 2,515.19	2,515.19

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3133EPK79	FEDERAL FARM CREDIT BANKS FUNDING CORP 4.375 12/07/2026	12/18/2023	476,058.69	8,312.50	0.00	1,675.67
		12/19/2023	0.00	0.00	(56.10)	
			0.00	10,044.27	(56.10)	
		475,000.00	476,002.59	1,731.77	1,675.67	
3133EPUN3	FEDERAL FARM CREDIT BANKS FUNDING CORP 4.5 08/28/2028	08/28/2023	325,192.46	2,559.38	0.00	1,213.84
		08/29/2023	0.00	0.00	(4.91)	
			0.00	3,778.13	(4.91)	
		325,000.00	325,187.55	1,218.75	1,213.84	
3133EPW68	FEDERAL FARM CREDIT BANKS FUNDING CORP 4.125 01/22/2026	01/24/2024	598,881.92	6,806.25	130.30	2,192.80
		01/25/2024	0.00	0.00	0.00	
			0.00	8,868.75	130.30	
		600,000.00	599,012.23	2,062.50	2,192.80	
3135G05X7	FEDERAL NATIONAL MORTGAGE ASSOCIATION 0.375 08/25/2025	06/22/2022	495,671.27	343.75	1,156.82	1,313.07
		06/23/2022	0.00	0.00	0.00	
			0.00	500.00	1,156.82	
		500,000.00	496,828.08	156.25	1,313.07	
3137BM7C4	FHMS K-051 A2 3.308 09/25/2025	05/18/2022	364,981.90	1,005.61	0.00	902.83
		05/23/2022	0.00	1,005.61	(54.77)	
			(17,415.17)	957.60	(54.77)	
		347,376.38	347,511.96	957.60	902.83	
3137BNGT5	FHMS K-054 A2 2.745 01/25/2026	12/15/2022	325,720.16	752.34	469.26	1,203.10
		12/20/2022	0.00	752.34	0.00	
			(8,090.75)	733.83	469.26	
		320,799.72	318,098.68	733.83	1,203.10	
3137BTUM1	FHMS K-061 A2 3.347 11/25/2026	04/23/2024	518,287.56	1,483.28	790.47	2,270.56
		04/26/2024	0.00	1,483.28	0.00	
			(1,141.16)	1,480.10	790.47	
		530,660.72	517,936.86	1,480.10	2,270.56	
3137F2LJ3	FHMS K-066 A2 3.117 06/25/2027	04/18/2024	337,017.57	909.13	528.85	1,437.98
		04/23/2024	0.00	909.13	0.00	
			0.00	909.13	528.85	
		350,000.00	337,546.42	909.13	1,437.98	
3137FBBX3	FHMS K-068 A2 3.244 08/25/2027	10/27/2023	575,446.88	1,622.00	925.97	2,547.97
		10/31/2023	0.00	1,622.00	0.00	
			0.00	1,622.00	925.97	
		600,000.00	576,372.85	1,622.00	2,547.97	

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3137FETN0	FHMS K-073 A2 3.35 01/25/2028	07/10/2023	125,870.48	362.92	131.30	494.22
		07/13/2023	0.00	362.92	0.00	
		130,000.00	0.00	362.92	131.30	
			126,001.78	362.92	494.22	
3137FG6X8	FHMS K-077 A2 3.85 05/25/2028	12/11/2024	442,634.65	1,443.75	208.33	1,652.08
		12/16/2024	0.00	1,443.75	0.00	
		450,000.00	0.00	1,443.75	208.33	
			442,842.98	1,443.75	1,652.08	
3137FLYV0	FHMS K-092 A2 3.298 04/25/2029	04/23/2025	468,229.91	1,335.69	384.96	1,720.65
		04/28/2025	0.00	1,335.69	0.00	
		486,000.00	0.00	1,335.69	384.96	
			468,614.87	1,335.69	1,720.65	
3137FNAE0	FHMS K-095 A2 2.785 06/25/2029	03/13/2025	282,174.14	696.25	370.38	1,066.63
		03/18/2025	0.00	696.25	0.00	
		300,000.00	0.00	696.25	370.38	
			282,544.51	696.25	1,066.63	
3137FQXJ7	FHMS K-737 A2 2.525 10/25/2026	12/12/2023	242,667.27	526.04	438.83	964.87
		12/15/2023	0.00	526.04	0.00	
		250,000.00	0.00	526.04	438.83	
			243,106.10	526.04	964.87	
3137H5YC5	FHMS K-748 A2 2.26 01/25/2029	09/24/2024	426,669.97	847.50	539.32	1,386.82
		09/27/2024	0.00	847.50	0.00	
		450,000.00	0.00	847.50	539.32	
			427,209.29	847.50	1,386.82	
341081GN1	FLORIDA POWER & LIGHT CO 4.4 05/15/2028	05/23/2023	447,663.32	9,130.00	65.26	1,715.26
		05/25/2023	0.00	9,900.00	0.00	
		450,000.00	0.00	880.00	65.26	
			447,728.58	1,650.00	1,715.26	
34535VAD6	FORDO 2024-D A3 4.61 08/15/2029	11/19/2024	234,993.16	481.49	0.14	902.93
		11/22/2024	0.00	902.79	0.00	
		235,000.00	0.00	481.49	0.14	
			234,993.29	902.79	902.93	
362585ACS	GMCAR 2022-2 A3 3.1 02/16/2027	04/05/2022	11,418.33	14.75	0.13	27.45
		04/13/2022	0.00	29.50	0.00	
		9,732.76	(1,686.27)	12.57	0.13	
			9,732.19	27.32	27.45	

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36265WAD5	GMCAR 2022-3 A3 3.64 04/16/2027	07/06/2022 07/13/2022 17,706.50	20,570.83 0.00 (2,864.38) 17,706.46	31.20 62.40 26.85 58.06	0.01 0.00 0.01 58.06	58.06
36269WAD1	GMALT 2024-2 A3 5.39 07/20/2027	05/07/2024 05/16/2024 140,000.00	139,994.32 0.00 0.00 139,994.54	230.57 628.83 230.57 628.83	0.22 0.00 0.22 629.05	629.05
362962AD4	GMALT 2025-2 A3 4.58 05/20/2028	05/20/2025 05/29/2025 185,000.00	0.00 184,996.93 0.00 184,996.94	0.00 0.00 47.07 47.07	0.01 0.00 0.01 47.08	47.08
437076CR1	HOME DEPOT INC 4.0 09/15/2025	09/14/2022 09/19/2022 450,000.00	449,819.34 0.00 0.00 449,860.22	2,300.00 0.00 3,800.00 1,500.00	40.88 0.00 40.88 1,540.88	1,540.88
437918AC9	HAROT 2024-1 A3 5.21 08/15/2028	02/13/2024 02/21/2024 290,000.00	289,990.74 0.00 0.00 289,990.98	671.51 1,259.08 671.51 1,259.08	0.24 0.00 0.24 1,259.32	1,259.32
437921AD1	HAROT 252 A3 4.15 10/15/2029	04/29/2025 05/08/2025 125,000.00	124,986.04 0.00 0.00 124,986.25	0.00 0.00 331.42 331.42	0.21 0.00 0.21 331.63	331.63
437930AC4	HAROT 2024-2 A3 5.27 11/20/2028	05/14/2024 05/21/2024 105,000.00	104,989.92 0.00 0.00 104,990.16	199.82 461.13 199.82 461.13	0.24 0.00 0.24 461.37	461.37
43815JAC7	HAROT 2023-1 A3 5.04 04/21/2027	02/16/2023 02/24/2023 30,911.44	34,092.55 0.00 (3,184.11) 30,908.84	47.73 143.20 43.28 138.74	0.40 0.00 0.40 139.14	139.14
43815PAC3	HAROT 2022-2 A3 3.73 07/20/2026	08/15/2022 08/24/2022 12,188.90	14,799.98 0.00 (2,611.33) 12,188.71	19.94 46.00 16.42 42.48	0.06 0.00 0.06 42.54	42.54

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448973AD9	HART 2024-A A3 4.99 02/15/2029	03/11/2024	154,973.58	343.76	0.59	645.13
		03/20/2024	0.00	644.54	0.00	
		155,000.00	0.00	343.76	0.59	
			154,974.17	644.54	645.13	
459058LR2	INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPM 4.125 03/20/2030	03/14/2025	244,145.47	1,150.99	14.85	857.04
		03/20/2025	0.00	0.00	0.00	
		245,000.00	0.00	1,993.18	14.85	
			244,160.32	842.19	857.04	
45950KDD9	INTERNATIONAL FINANCE CORP 4.5 07/13/2028	07/06/2023	339,758.52	4,590.00	6.40	1,281.40
		07/13/2023	0.00	0.00	0.00	
		340,000.00	0.00	5,865.00	6.40	
			339,764.93	1,275.00	1,281.40	
46647PEU6	JPMORGAN CHASE & CO 4.915 01/24/2029	01/16/2025	230,000.00	3,045.93	0.00	942.04
		01/24/2025	0.00	0.00	0.00	
		230,000.00	0.00	3,987.98	0.00	
			230,000.00	942.04	942.04	
47786WAD2	JDOT 2024-B A3 5.2 03/15/2029	06/11/2024	99,984.03	231.11	0.35	433.68
		06/18/2024	0.00	433.33	0.00	
		100,000.00	0.00	231.11	0.35	
			99,984.38	433.33	433.68	
47800AAC4	JDOT 2022-B A3 3.74 02/16/2027	07/12/2022	45,988.39	76.45	0.32	130.50
		07/20/2022	0.00	143.34	0.00	
		38,073.98	(7,915.92)	63.29	0.32	
			38,072.79	130.18	130.50	
47800BAC2	JDOT 2022-C A3 5.09 06/15/2027	10/12/2022	116,249.33	262.99	0.59	463.13
		10/19/2022	0.00	493.11	0.00	
		102,739.05	(13,514.16)	232.42	0.59	
			102,735.76	462.54	463.13	
47800DAD6	JDOT 2025 A3 4.23 09/17/2029	03/04/2025	194,988.11	366.60	0.23	687.61
		03/11/2025	0.00	687.38	0.00	
		195,000.00	0.00	366.60	0.23	
			194,988.34	687.38	687.61	
47800RAD5	JDOT 2024 A3 4.96 11/15/2028	03/11/2024	94,995.96	209.42	0.10	392.77
		03/19/2024	0.00	392.67	0.00	
		95,000.00	0.00	209.42	0.10	
			94,996.05	392.67	392.77	

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532457CQ9	ELI LILLY AND CO 4.2 08/14/2029	08/12/2024 08/14/2024 475,000.00	474,600.78 0.00 0.00 474,608.68	4,267.08 0.00 5,929.58 1,662.50	7.90 0.00 7.90 1,670.40	1,670.40
58770AAC7	MBART 2023-1 A3 4.51 11/15/2027	01/18/2023 01/25/2023 68,665.99	74,784.08 0.00 (6,122.83) 68,661.78	149.91 281.08 137.64 268.81	0.53 0.00 0.53 269.34	269.34
58933YBH7	MERCK & CO INC 4.05 05/17/2028	05/08/2023 05/17/2023 110,000.00	109,945.77 0.00 0.00 109,947.28	2,029.50 2,227.50 173.25 371.25	1.51 0.00 1.51 372.76	372.76
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	6,644.70 0.00 8,507.70 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	59,982.91 0.00 0.00 59,985.79	975.00 975.00 162.50 162.50	2.88 0.00 2.88 165.38	165.38
63743HFE7	NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORP 3.45 06/15/2025	04/27/2022 05/04/2022 60,000.00	59,999.36 0.00 0.00 59,999.80	782.00 0.00 954.50 172.50	0.44 0.00 0.44 172.94	172.94
63743HFF4	NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORP 5.45 10/30/2025	10/20/2022 10/31/2022 145,000.00	144,967.71 0.00 0.00 144,973.21	21.95 0.00 680.49 658.54	5.50 0.00 5.50 664.04	664.04
665859AW4	NORTHERN TRUST CORP 4.0 05/10/2027	450,000.00	450,109.46 0.00 0.00 450,104.52	8,550.00 9,000.00 1,050.00 1,500.00	3.58 (8.51) (4.94) 1,495.06	1,495.06
69371RS56	PACCAR FINANCIAL CORP 5.05 08/10/2026	12/18/2023 12/20/2023 350,000.00	352,050.59 0.00 0.00 351,914.18	3,976.88 0.00 5,449.79 1,472.92	0.00 (136.41) (136.41) 1,336.50	1,336.50

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713448FW3	PEPSICO INC 5.125 11/10/2026	11/08/2023 11/10/2023 150,000.00	149,979.38 0.00 0.00 149,980.53	3,651.56 3,843.75 448.44 640.63	1.15 0.00 1.15 641.77	641.77
713448FX1	PEPSICO INC 4.5 07/17/2029	07/16/2024 07/17/2024 300,000.00	299,742.26 0.00 0.00 299,747.46	3,900.00 0.00 5,025.00 1,125.00	5.19 0.00 5.19 1,130.19	1,130.19
756109BE3	REALTY INCOME CORP 4.625 11/01/2025	09/20/2022 09/22/2022 400,000.00	399,961.77 0.00 0.00 399,968.21	9,250.00 9,250.00 1,541.67 1,541.67	6.44 0.00 6.44 1,548.11	1,548.11
808513AX3	CHARLES SCHWAB CORP 3.85 05/21/2025	06/22/2022 06/24/2022 0.00	450,000.00 0.00 (450,000.00) 0.00	7,700.00 8,662.50 0.00 962.50	0.00 0.00 0.00 962.50	962.50
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	2,624.10 0.00 4,454.87 1,830.77	0.00 0.00 0.00 1,830.77	1,830.77
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	1,492.62 0.00 3,214.87 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 63,260.28	70,235.85 0.00 (6,980.32) 63,256.19	117.38 220.09 105.72 208.43	0.66 0.00 0.66 209.08	209.08
89236TKF1	TOYOTA MOTOR CREDIT CORP 3.65 08/18/2025	08/15/2022 08/18/2022 180,000.00	179,983.89 0.00 0.00 179,988.47	1,332.25 0.00 1,879.75 547.50	4.58 0.00 4.58 552.08	552.08
89236TNA9	TOYOTA MOTOR CREDIT CORP 4.95 01/09/2030	01/06/2025 01/09/2025 340,000.00	339,317.03 0.00 0.00 339,329.38	5,236.00 0.00 6,638.50 1,402.50	12.35 0.00 12.35 1,414.85	1,414.85

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89238FAD5	TAOT 2022-B A3 2.93 09/15/2026	38,820.71	47,569.56	62.08	23.44	128.30
			0.00	116.39	0.00	
			(8,848.19)	50.55	23.44	
			38,744.80	104.87	128.30	
89238JAC9	TAOT 2021-D A3 0.71 04/15/2026	12/14/2022 12/16/2022 0.00	878.78	0.28	14.83	15.08
			0.00	0.53	0.00	
			(893.61)	0.00	14.83	
			0.00	0.25	15.08	
89239TAD4	TAOT 2024-D A3 4.4 06/15/2029	10/10/2024 10/17/2024 125,000.00	124,993.83	244.44	0.13	458.46
			0.00	458.33	0.00	
			0.00	244.44	0.13	
			124,993.96	458.33	458.46	
89240JAD3	TAOT 25A A3 4.64 08/15/2029	01/22/2025 01/29/2025 240,000.00	239,990.91	494.93	0.18	928.18
			0.00	928.00	0.00	
			0.00	494.93	0.18	
			239,991.09	928.00	928.18	
90331HPS6	US BANK NA 4.73 05/15/2028	05/12/2025 05/15/2025 355,000.00	0.00	0.00	0.00	746.29
			355,000.00	0.00	0.00	
			0.00	746.29	0.00	
			355,000.00	746.29	746.29	
912828XB1	UNITED STATES TREASURY 2.125 05/15/2025	0.00	749,737.11	7,352.38	262.89	879.26
			0.00	7,968.75	0.00	
			(750,000.00)	0.00	262.89	
			0.00	616.37	879.26	
91282CAB7	UNITED STATES TREASURY 0.25 07/31/2025	800,000.00	794,664.09	497.24	1,817.73	1,989.00
			0.00	0.00	0.00	
			0.00	668.51	1,817.73	
			796,481.82	171.27	1,989.00	
91282CBT7	UNITED STATES TREASURY 0.75 03/31/2026	750,000.00	735,716.51	476.43	1,325.71	1,802.15
			0.00	0.00	0.00	
			0.00	952.87	1,325.71	
			737,042.22	476.43	1,802.15	
91282CEU1	UNITED STATES TREASURY 2.875 06/15/2025	06/28/2022 06/29/2022 670,000.00	669,727.88	7,249.90	187.46	1,827.95
			0.00	0.00	0.00	
			0.00	8,890.38	187.46	
			669,915.34	1,640.49	1,827.95	

INCOME EARNED



Beaumont-Cherry Valley Water District | Account [REDACTED] | As of May 31, 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
91282CFP1	UNITED STATES TREASURY 4.25 10/15/2025	10/18/2022 10/19/2022 600,000.00	599,473.11 0.00 0.00 599,570.91	1,114.75 0.00 3,274.59 2,159.84	97.81 0.00 97.81 2,257.64	2,257.64
91282CFU0	UNITED STATES TREASURY 4.125 10/31/2027	09/15/2023 09/18/2023 1,000,000.00	990,206.61 0.00 0.00 990,539.14	112.09 0.00 3,586.96 3,474.86	332.52 0.00 332.52 3,807.39	3,807.39
91282CFW6	UNITED STATES TREASURY 4.5 11/15/2025	11/09/2022 11/15/2022 750,000.00	749,809.46 0.00 0.00 749,839.29	15,569.75 16,875.00 1,559.10 2,864.35	29.83 0.00 29.83 2,894.18	2,894.18
91282CGT2	UNITED STATES TREASURY 3.625 03/31/2028	06/15/2023 06/16/2023 800,000.00	792,887.32 0.00 0.00 793,094.36	2,456.28 0.00 4,912.57 2,456.28	207.04 0.00 207.04 2,663.32	2,663.32
91282CHA2	UNITED STATES TREASURY 3.5 04/30/2028	475,000.00	471,471.12 0.00 0.00 471,571.03	45.18 0.00 1,445.65 1,400.48	99.90 0.00 99.90 1,500.38	1,500.38
91282CHK0	UNITED STATES TREASURY 4.0 06/30/2028	02/22/2024 02/23/2024 750,000.00	742,135.31 0.00 0.00 742,346.21	10,027.62 0.00 12,596.69 2,569.06	210.90 0.00 210.90 2,779.97	2,779.97
91282CKB6	UNITED STATES TREASURY 4.625 02/28/2026	04/17/2025 04/21/2025 750,000.00	753,460.03 0.00 0.00 753,106.03	5,844.09 0.00 8,766.13 2,922.04	0.00 (354.00) (354.00) 2,568.05	2,568.05
91282CKD2	UNITED STATES TREASURY 4.25 02/28/2029	600,000.00	598,077.75 0.00 0.00 598,120.34	4,296.20 0.00 6,444.29 2,148.10	118.56 (75.97) 42.59 2,190.69	2,190.69
91282CKP5	UNITED STATES TREASURY 4.625 04/30/2029	05/22/2024 05/23/2024 725,000.00	729,403.08 0.00 0.00 729,309.59	91.12 0.00 2,915.76 2,824.64	0.00 (93.49) (93.49) 2,731.15	2,731.15

INCOME EARNED



Beaumont-Cherry Valley Water District | Account [REDACTED] | As of May 31, 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
91282CKT7	UNITED STATES TREASURY 4.5 05/31/2029	700,000.00	710,133.28 0.00 0.00 709,922.59	13,153.85 0.00 86.07 (13,067.78)	0.00 (210.69) (210.69) (13,278.47)	(13,278.47)
91282CKZ3	UNITED STATES TREASURY 4.375 07/15/2027	05/28/2025 05/29/2025 800,000.00	0.00 806,187.50 0.00 806,163.61	0.00 (12,955.80) 13,245.86 290.06	0.00 (23.89) (23.89) 266.17	266.17
91282CLH2	UNITED STATES TREASURY 3.75 08/31/2026	04/17/2025 04/21/2025 750,000.00	748,794.29 0.00 0.00 748,871.04	4,738.45 0.00 7,107.68 2,369.23	76.75 0.00 76.75 2,445.98	2,445.98
91282CLK5	UNITED STATES TREASURY 3.625 08/31/2029	09/25/2024 09/26/2024 450,000.00	451,994.21 0.00 0.00 451,955.16	2,748.30 0.00 4,122.45 1,374.15	0.00 (39.05) (39.05) 1,335.10	1,335.10
91282CLN9	UNITED STATES TREASURY 3.5 09/30/2029	10/25/2024 10/28/2024 750,000.00	734,467.07 0.00 0.00 734,765.60	2,223.36 0.00 4,446.72 2,223.36	298.53 0.00 298.53 2,521.89	2,521.89
91282CLR0	UNITED STATES TREASURY 4.125 10/31/2029	12/30/2024 12/31/2024 500,000.00	494,906.16 0.00 0.00 495,002.21	56.05 0.00 1,793.48 1,737.43	96.05 0.00 96.05 1,833.48	1,833.48
91282CMD0	UNITED STATES TREASURY 4.375 12/31/2029	12/30/2024 12/31/2024 500,000.00	499,981.76 0.00 0.00 499,982.10	7,311.81 0.00 9,185.08 1,873.27	0.33 0.00 0.33 1,873.61	1,873.61
91282CMP3	UNITED STATES TREASURY 4.125 02/28/2027	05/28/2025 05/29/2025 1,000,000.00	0.00 1,001,406.25 0.00 1,001,399.66	0.00 (10,088.32) 10,424.59 336.27	0.00 (6.59) (6.59) 329.68	329.68
91324PEG3	UNITEDHEALTH GROUP INC 3.7 05/15/2027	05/17/2022 05/20/2022 115,000.00	115,022.86 0.00 0.00 115,021.86	1,962.03 2,127.50 189.11 354.58	0.20 (1.20) (1.00) 353.58	353.58

INCOME EARNED



Beaumont-Cherry Valley Water District | Account [REDACTED] | As of May 31, 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
931142EW9	WALMART INC 3.9 09/09/2025	09/06/2022	99,991.63	563.33	1.98	326.98
		09/09/2022	0.00	0.00	0.00	
		100,000.00	0.00	888.33	1.98	
			99,993.61	325.00	326.98	
931142FL2	WALMART INC 4.1 04/28/2027	04/24/2025	500,936.14	170.83	0.00	1,668.42
		04/28/2025	0.00	0.00	(39.92)	
		500,000.00	0.00	1,879.17	(39.92)	
			500,896.22	1,708.33	1,668.42	
			39,471,296.41	283,120.25	14,230.43	124,780.94
			2,347,590.68	84,178.24	(1,868.09)	
			(1,516,268.20)	311,360.61	12,362.34	
Total Fixed Income			40,314,981.23	112,418.60	124,780.94	
			40,314,070.45	283,120.25	14,230.43	130,464.36
			3,621,764.63	89,861.66	(1,868.09)	
			(3,660,331.70)	311,360.61	12,362.34	
TOTAL PORTFOLIO			40,427,129.75	118,102.02	130,464.36	

Accounts Payable

Checks by Date - Detail by Check Date

User: wclayton
 Printed: 6/26/2025 7:43 AM

Beaumont-Cherry Valley Water District

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



Check No	Vendor Invoice #	Vendor Name Description	Check Date Reference	Check Amount
ACH	10138	ARCO Business Solutions	05/29/2025	
	HW201	ARCO Fuel Charges 05/20-05/26/2025		2,676.46
Total for this ACH Check for Vendor 10138:				2,676.46
16403	10447	State Water Resources Control Board - DWOCF	05/29/2025	
	05292025	Certificate Renewal - Grade D3 - OP# 47190 - J Herrera		90.00
Total for Check Number 16403:				90.00
Total for 5/29/2025:				2,766.46
16404	11324	Legacy Excavating, Inc	06/02/2025	
	1422	Retention - B Line Upper Edgar Excavation		-13,472.25
	1422	B Line Upper Edgar Excavation		269,445.00
Total for Check Number 16404:				255,972.75
Total for 6/2/2025:				255,972.75
ACH	10030	Southern California Edison	06/05/2025	
	70015453	Electricity 03/24/25 to 04/22/25 - Well 25 / WO 31030		32,652.13
	70015453	Electricity 03/19/25 to 04/16/25 - 815 E 12th Ave		553.87
	70015453	Electricity 07/24/24 to 03/23/25 - Wells (Prior)		134,086.53
	70015453	Electricity 03/14/25 to 04/13/25 - 851 E 6th St		242.25
	70015453	Electricity 03/24/25 to 04/22/25 - 9781 Avenida Miravilla		41.51
	70015453	Electricity 03/19/25 to 4/30/25 - Wells		46,653.07
	70015453	Electricity 03/24/25 to 04/22/25 - 560 Magnolia Ave		2,258.49
	70035990	Electricity 04/23/25 to 05/21/25 - 13695 Oak Glen Rd		118.39
	70035990	Electricity 04/23/25 to 05/21/25 - 13697 Oak Glen Rd		217.21
	70035990	Electricity 04/23/25 to 05/21/25 - 12303 Oak Glen Rd		24.45
Total for this ACH Check for Vendor 10030:				216,847.90
ACH	10031	Staples Business Advantage	06/05/2025	
	60326276	Office Supplies		177.76
	60332479	Office Supplies		355.51
Total for this ACH Check for Vendor 10031:				533.27
ACH	10042	Southern California Gas Company	06/05/2025	
	07132135	Monthly Gas Charges 04/25-05/27/25		15.78
Total for this ACH Check for Vendor 10042:				15.78
ACH	10138	ARCO Business Solutions	06/05/2025	
	HW201	ARCO Fuel Charges 05/27-06/02/2025		1,999.74
Total for this ACH Check for Vendor 10138:				1,999.74

Check No	Vendor Vendor Name Invoice Description	Check Date Reference	Check Amount
ACH	10284 Underground Service Alert of Southern California 52025006 Monthly Maintenance Fee 52025006 92 New Ticket Charges May 2025	06/05/2025	10.00 170.20
Total for this ACH Check for Vendor 10284:			180.20
ACH	10350 NAPA Auto Parts 229948 Lock for Message Board 230022 Motor Oil - Unit 36 230293 Antifreeze - Unit 17 230497 Batteries for the Lower Canyon Gate	06/05/2025	102.17 33.55 15.28 99.32
Total for this ACH Check for Vendor 10350:			250.32
ACH	10632 Quinn Company WOA000 Misc Supplies - CAT D5N/OD 4,660 WOA000 Parts - CAT D5N/OD 4,660 WOA000 Labor - CAT D5N/OD 4,660	06/05/2025	15.29 330.71 2,760.00
Total for this ACH Check for Vendor 10632:			3,106.00
ACH	10709 Core & Main LP W697819 (25) Flex Bolts 5/8 X 17 W697819 (3) Flex 501 A Barrel 10 X 12	06/05/2025	416.19 335.31
Total for this ACH Check for Vendor 10709:			751.50
ACH	10085 CalPERS Retirement System 10029221 PR Batch 00001.06.2025 CalPERS 8% ER Paid 10029221 PR Batch 00001.06.2025 CalPERS 8% EE Paid 10029221 PR Batch 00001.06.2025 CalPERS ER PEPRA 10029221 PR Batch 00001.06.2025 CalPERS 8.25% EE PEPRA 10029221 PR Batch 00001.06.2025 CalPERS 1% ER Paid 10029221 PR Batch 00001.06.2025 CalPERS 7% EE Deduction 10029221 PR Batch 00001.06.2025 CalPERS ER Paid Classic	06/05/2025	1,280.58 2,421.26 9,668.20 9,242.48 204.79 1,433.60 11,761.84
Total for this ACH Check for Vendor 10085:			36,012.75
ACH	10087 EDD 1-739-350 PR Batch 00001.06.2025 State Income Tax 1-739-350 PR Batch 00001.06.2025 CA SDI	06/05/2025	8,122.25 2,267.40
Total for this ACH Check for Vendor 10087:			10,389.65
ACH	10094 U.S. Treasury 27055566 PR Batch 00001.06.2025 FICA Employee Portion 27055566 PR Batch 00001.06.2025 Medicare Employer Portion 27055566 PR Batch 00001.06.2025 Medicare Employee Portion 27055566 PR Batch 00001.06.2025 Federal Income Tax 27055566 PR Batch 00001.06.2025 FICA Employer Portion	06/05/2025	12,043.61 2,816.62 2,816.62 21,387.62 12,043.61
Total for this ACH Check for Vendor 10094:			51,108.08
ACH	10141 Ca State Disbursement Unit 52627069 PR Batch 00001.06.2025 Garnishment	06/05/2025	379.84
Total for this ACH Check for Vendor 10141:			379.84
ACH	10203 Voya Financial VB1450P PR Batch 00001.06.2025 Deferred Comp	06/05/2025	375.00
Total for this ACH Check for Vendor 10203:			375.00

Check No	Vendor Vendor Name Invoice Description	Check Date Reference	Check Amount
ACH	10264 CalPERS Supplemental Income Plans	06/05/2025	
	10029221 PR Batch 00001.06.2025 ROTH-Post-Tax		750.00
	10029221 PR Batch 00001.06.2025 457 Loan Repayment		131.88
	10029221 PR Batch 00001.06.2025 CalPERS 457		2,321.92
	10029221 PR Batch 00001.06.2025 100% Contribution		547.45
Total for this ACH Check for Vendor 10264:			3,751.25
ACH	10984 MidAmerica Administrative & Retirement Solutions	06/05/2025	
	17489680 PR Batch 00001.06.2025 401(a) Deferred Comp		463.03
Total for this ACH Check for Vendor 10984:			463.03
ACH	11152 Sterling Health Services, Inc	06/05/2025	
	86760 PR Batch 00001.06.2025 Flexible Spending Account (PT)		863.20
Total for this ACH Check for Vendor 11152:			863.20
2327	11155 CICCS	06/05/2025	
	2025-6 PR Batch 00001.06.2025 Emp Assistance Program		104.41
Total for Check Number 2327:			104.41
2328	11140 Ericka Enriquez	06/05/2025	
	06052025 PR Batch 00001.06.2025 Stipend		75.00
Total for Check Number 2328:			75.00
16405	UB*058 Andreus Blackwell	06/05/2025	
	Refund Check		55.11
Total for Check Number 16405:			55.11
16406	UB*058 Michael Dabao	06/05/2025	
	Refund Check		14.06
	Refund Check		24.11
	Refund Check		29.47
	Refund Check		110.23
Total for Check Number 16406:			177.87
16407	UB*058 Jacquelyne Harddiesty	06/05/2025	
	Refund Check		73.94
Total for Check Number 16407:			73.94
16408	UB*058 Joseph Littlewhirlwind	06/05/2025	
	Refund Check		264.42
	Refund Check		0.27
Total for Check Number 16408:			264.69
16409	UB*058 Lorina Lopez	06/05/2025	
	Refund Check		102.07
Total for Check Number 16409:			102.07
16410	UB*058 Joanna McCully	06/05/2025	
	Refund Check		159.38
	Refund Check		0.84
	Refund Check		1.44
	Refund Check		1.76
Total for Check Number 16410:			163.42

Check No	Vendor Vendor Name Invoice Description	Check Date Reference	Check Amount
16411	UB*058 Chinique Robinson	06/05/2025	
	Refund Check		2.66
	Refund Check		2.65
	Refund Check		4.56
	Refund Check		7.21
	Refund Check		3.43
Total for Check Number 16411:			20.51
16412	UB*058 Luis Rodriguez	06/05/2025	
	Refund Check		19.76
	Refund Check		91.38
	Refund Check		20.34
	Refund Check		4.73
	Refund Check		11.53
Total for Check Number 16412:			147.74
16413	UB*058 Eugene Turner	06/05/2025	
	Refund Check		14.11
Total for Check Number 16413:			14.11
16414	UB*058 W.Wood & Associates Development, Inc	06/05/2025	
	Refund Check		82.91
	Refund Check		44.57
	Refund Check		1,459.21
	Refund Check		76.41
	Refund Check		165.55
Total for Check Number 16414:			1,828.65
16415	UB*058 Juanita Watkins	06/05/2025	
	Refund Check		103.27
Total for Check Number 16415:			103.27
16416	UB*058 Wilson Construction Company	06/05/2025	
	Refund Check		15.15
	Refund Check		8.84
	Refund Check		2,314.43
	Refund Check		32.83
	Refund Check		131.50
Total for Check Number 16416:			2,502.75
16417	10000 A C Propane Co	06/05/2025	
	252832 Propane Refill May 2025 - 9781 Avenida Miravilla		178.93
	252833 Propane Refill May 2025 - 13697 Oak Glen Rd		320.97
	252834 Propane Refill May 2025 - 13695 Oak Glen Rd		275.88
	28142 Annual Tank Rental - 12303 Oak Glen Rd		49.00
	28142 Annual Tank Rental - 9781 Avenida Miravilla		56.60
Total for Check Number 16417:			881.38
16418	10001 Action True Value Hardware	06/05/2025	
	05312025 NCRF/Canyon Pond Maintenance Supplies		45.75
	05312025 Production Small Tools Supplies		34.47
	05312025 General Safety Supplies		17.22
	05312025 Maint & Repair - Pumping Equip Supplies		100.06
	05312025 Maint & Repair - Pipeline & Hydrants Supplies		15.06
	05312025 Maint & Repair - General Building Supplies		29.38
Total for Check Number 16418:			241.94

Check No	Vendor Vendor Name Invoice Description	Check Date Reference	Check Amount
16419	10144 Alsko Inc LYUM18 Cleaning Mats/Air Fresheners 560 Magnolia May 2025 LYUM18 Cleaning Mats/Air Fresheners 560 Magnolia May 2025 LYUM18 Cleaning Mats/Shop Towels 12th/Palm May 2025 LYUM18 Cleaning Mats/Air Fresheners 560 Magnolia June 2025	06/05/2025	48.45 48.45 37.30 48.45
Total for Check Number 16419:			182.65
16420	10420 Amazon Capital Services, Inc. 16DL-MV Thermometers and Water Cooler Spigots - Heat Stress Program 177F-K46 Office Supplies and Cleaner 1XF9-FP3 Self Inking Stamps	06/05/2025	89.91 46.79 40.68
Total for Check Number 16420:			177.38
16421	10695 B-81 Paving Inc 2530 2 Service Line Repairs - Non City of Beaumont 2530 1 Main Line Repair - City of Beaumont 2530 2 Service Line Repairs - City of Beaumont	06/05/2025	5,604.90 2,984.45 6,313.00
Total for Check Number 16421:			14,902.35
16422	10272 Babcock Laboratories Inc 06022025 60 Coliform Water Samples 06022025 4 Nitrate Samples 06022025 15 General Physical Analysis Samples	06/05/2025	3,121.80 79.24 594.60
Total for Check Number 16422:			3,795.64
16423	10855 Badger Meter, Inc 1727354 MLP 5/8" Meter HRE 8 Encoder W/ITRON ILC	06/05/2025	53,919.39
Total for Check Number 16423:			53,919.39
16424	10382 Beaumont Power Equipment Inc 525 Blade for Lawn Mower	06/05/2025	30.16
Total for Check Number 16424:			30.16
16425	11161 Boot Barn Holdings INV00484 Boot Voucher Reimbursement - J McCue INV00484 Boot Voucher Reimbursement - J Munoz INV00484 Boot Voucher Reimbursement - J Schuler	06/05/2025	200.00 198.77 200.00
Total for Check Number 16425:			598.77
16426	11228 D I Ready Cleaning Service, Inc 249 Jun 2025 Janitorial Services for 851 E 6th St 249 Jun 2025 Janitorial Services for 560 Magnolia 249 Jun 2025 Janitorial Services for 815 E 12th	06/05/2025	288.00 1,028.00 534.00
Total for Check Number 16426:			1,850.00
16427	10942 Diamond Environmental Services LP 00062263 Basin Handwash Station Rental - 39500 Brookside 05/26-06/22/2025 00062324 (1) Rental and Service Portable Restroom 06/02-06/29/2025 00062324 (2) Rental and Service Handicap Portable Restroom 06/02-06/29/25	06/05/2025	155.65 97.70 341.55
Total for Check Number 16427:			594.90
16428	10600 Gaucho Pest Control Inc. 06012025 NCR I Rodent Control June 2025	06/05/2025	1,000.00
Total for Check Number 16428:			1,000.00

Check No	Vendor Vendor Name Invoice Description	Check Date Reference	Check Amount
16429	10303 Grainger Inc 95169535 (1) Packing Extractor Set 95213351 (1) 1.5 HP Booster Pump for Well 22 Chlorinator 95213351 (2) Booster Pump Flange Kit for Well 22 Chlorinator	06/05/2025	221.55 1,268.25 293.90
Total for Check Number 16429:			1,783.70
16430	10809 Inner-City Auto Repair & Tires 7332 Labor - Starter/Brake Pads - Unit 12/OD 81,092 7332 Starter/Brake Pads - Unit 12/OD 81,092	06/05/2025	425.00 394.67
Total for Check Number 16430:			819.67
16431	11142 Pro-Vigil Inc IN-39129: Monitoring Program - 39500 Brookside - 05/30-06/26/2025	06/05/2025	3,753.76
Total for Check Number 16431:			3,753.76
16432	10527 Robert Half Talent Solutions 64902608 Customer Service Temp - 04/14-04/17/2025 64927645 Customer Service Temp - 04/21-04/24/2025 64948929 Customer Service Temp - 04/28-05/01/2025 64981422 Admin Assistant Temp - 05/12-05/15/2025 64981422 Engineering Admin Temp - 05/12-05/15/2025 64997728 Customer Service Temp - 05/12-05/15/2025 65020758 Customer Service Temp - 05/19-05/23/2025 65045965 Customer Service Temp - 05/26-05/29/2025	06/05/2025	1,258.88 1,258.88 1,062.18 1,213.50 404.50 1,258.88 796.64 944.16
Total for Check Number 16432:			8,197.62
16433	10317 Robertson's Ready Mix 655284 Sand for Service Line Repairs	06/05/2025	1,411.88
Total for Check Number 16433:			1,411.88
16434	11131 Sherwin-Williams Company 8624-2 Spray Gun and Hose - Paint Sprayer	06/05/2025	269.38
Total for Check Number 16434:			269.38
16435	10881 T.R. Holliman and Associates, Inc AR.BCV Prof Consulting - May 2025 - Cross Connection Control Management	06/05/2025	18,940.00
Total for Check Number 16435:			18,940.00
16436	11276 Universal Green, LLC 106 Landscape Contract Services - May 2025	06/05/2025	5,040.00
Total for Check Number 16436:			5,040.00
16437	11325 Andrew Vara 05212024 Mileage Reimbursement - A Vara April 2025	06/05/2025	87.85
Total for Check Number 16437:			87.85
16438	10385 Waterline Technologies, Inc. - PSOC 5742090 Chlorine - Wel 24	06/05/2025	3,159.77
Total for Check Number 16438:			3,159.77
Total for 6/5/2025:			454,299.24

Check No	Vendor Vendor Name Invoice Description	Check Date Reference	Check Amount
ACH	10894 Liberty Dental Plan 00018150 Liberty Dental - June 2025	06/10/2025	374.18
Total for this ACH Check for Vendor 10894:			374.18
ACH	10901 Ameritas Life Insurance Corp. 230456 Ameritas Dental June 2025 60388 Ameritas Vision June 2025	06/10/2025	2,304.56 603.88
Total for this ACH Check for Vendor 10901:			2,908.44
ACH	10902 Colonial Life 53743680 Col Life Premiums May 2025	06/10/2025	4,278.96
Total for this ACH Check for Vendor 10902:			4,278.96
ACH	10903 The Lincoln National Life Insurance Company 48429463 Life & ADD EE/ER Insurance June 2025	06/10/2025	836.95
Total for this ACH Check for Vendor 10903:			836.95
ACH	10288 CalPERS Health Fiscal Services Division 16419315 Admin Fee for Retired Emp Health Ins June 2025 16419315 Retired Employees Health Ins June 2025 16419315 Admin Fee for Health Ins June 2025 16419315 Active Employees Health Ins June 2025 16419315 Admin Fee Non CalPERS Member Health Ins June 2025 16419315 Active Non CalPERS Member Health Ins June 2025	06/10/2025	14.20 2,239.08 211.95 88,312.01 5.78 2,408.95
Total for this ACH Check for Vendor 10288:			93,191.97
ACH	11072 CalPERS CERBT 16445069 CERBT Trust OPEB Contribution Jun 2025	06/10/2025	9,275.00
Total for this ACH Check for Vendor 11072:			9,275.00
ACH	11221 CalPERS CEPPT 16445072 CEPPT Pension Payment Jun 2025	06/10/2025	6,128.33
Total for this ACH Check for Vendor 11221:			6,128.33
Total for 6/10/2025:			116,993.83
ACH	10030 Southern California Edison 70015453 Electricity 04/23/2025-05/21/2025 - Well 25 / WO 31030 70015453 Electricity 04/17/2025-05/21/2025 - Wells 70015453 Electricity 04/23/2025-05/21/2025 - 9781 Avenida Miravilla 70015453 Electricity 04/14/2025-05/13/2025 - 851 E 6th St 70015453 Electricity 04/23/2025-05/21/2025 - 560 Magnolia Ave 70015453 Electricity 04/17/2025-05/18/2025 - 815 E 12th Ave	06/12/2025	52,101.83 136,561.40 119.79 328.94 2,337.20 605.30
Total for this ACH Check for Vendor 10030:			192,054.46
ACH	10052 Home Depot Credit Services 05282025 Maint & Repair - 12th/Palm Supplies 05282025 Landscape Maint Supplies 05282025 Transmission & Distribution Small Tools Supplies 05282025 General Safety Supplies 05282025 General Supplies 05282025 Construction in Progress - Well 1A 05282025 Maint & Repair - Pumping Equip Supplies	06/12/2025	197.08 107.69 84.42 193.82 21.29 50.46 15.61
Total for this ACH Check for Vendor 10052:			670.37

Check No	Vendor Vendor Name Invoice Description	Check Date Reference	Check Amount
ACH	10138 ARCO Business Solutions HW201 J1 ARCO Fuel Charges 06/03-06/09/2025	06/12/2025	3,533.15
Total for this ACH Check for Vendor 10138:			3,533.15
16439	AR-Base Base Line Fire Protection 06092025 AR Refund - Fire flow APN 415-130-035	06/12/2025	223.01
Total for Check Number 16439:			223.01
16440	UB*058: Anna Cosio Refund Check Refund Check Refund Check Refund Check	06/12/2025	6.21 3.63 152.25 7.60
Total for Check Number 16440:			169.69
16441	AR-Eraz Emmmental Construction Group 06092025 AR Refund - Fire flow APN 405-170-009 10417 Nancy Ave	06/12/2025	214.30
Total for Check Number 16441:			214.30
16442	AR-Fire Fire Sprinkler Systems 06092025 AR Refund - Fire flow APN 408-400-042	06/12/2025	243.92
Total for Check Number 16442:			243.92
16443	AR-Gold Michael Golden 06092025 AR Refund - Fire flow APN 415-162-046 1152 Edgar Ave	06/12/2025	279.19
Total for Check Number 16443:			279.19
16444	AR-DKC Dusty Headley 06092025 Reissue AR Refund - Fire flow 9993 Mountain View Ave. 407-110-020	06/12/2025	137.96
Total for Check Number 16444:			137.96
16445	AR-John Cory Johnson 06092025 AR Refund - Fire flow APN 401-200-009 94900 Avenida San Timoteo	06/12/2025	144.88
Total for Check Number 16445:			144.88
16446	AR-Lattl Bill Lattin/BCVWD 06092025 AR Refund to Post to Correct AR 855 at WSL Deposit	06/12/2025	500.00
Total for Check Number 16446:			500.00
16447	UB*058: Linda Lieberman Refund Check Refund Check Refund Check Refund Check Refund Check Refund Check	06/12/2025	14.67 25.14 458.09 17.07 16.95 5.98
Total for Check Number 16447:			537.90
16448	AR-McInt Christine or Nathan McIntyre 06092025 AR Refund - Fire flow - APN 401-072-012 7285 Rancho Drive	06/12/2025	266.96
Total for Check Number 16448:			266.96
16449	AR-Mulh Walter Mulvihill 06092025 AR Refund - Fire flow APN 417-100-020 204 B St	06/12/2025	266.96
Total for Check Number 16449:			266.96

Check No	Vendor Vendor Name Invoice Description	Check Date Reference	Check Amount
16450	UB*058; Elizabeth Murray Refund Check Refund Check Refund Check Refund Check Refund Check	06/12/2025	6.36 11.38 2.94 5.41 3.71
Total for Check Number 16450:			29.80
16451	AR-Oak1 Oaktree Design and Build 06092025 AR Refund - Fire flow APN 401-281-001 & 407-300-001	06/12/2025	147.33
Total for Check Number 16451:			147.33
16452	AR-Reyε Miguel Reyes 06092025 AR Refund - Fire flow APN 402-300-013 40641 Lincoln Ave 06092025 AR Refund - Fire flow APN 402-300-013 40641 Lincoln Ave 06092025 AR Refund - Fire flow APN 402-300-013 40641 Lincoln Ave 06092025 AR Refund - WSL APN 402-300-013 40641 Lincoln Ave	06/12/2025	523.14 700.00 75.43 245.29
Total for Check Number 16452:			1,543.86
16453	UB*057; SCA of Ca LLC Refund Check	06/12/2025	1,920.40
Total for Check Number 16453:			1,920.40
16454	AR-Ray1 Telgian Engineering & Consulting 06092025 AR Refund - Fire flow APN 419-260-076 1480 E 2nd St	06/12/2025	170.73
Total for Check Number 16454:			170.73
Total for 6/12/2025:			203,054.87
ACH	10031 Staples Business Advantage 60341261 Office Supplies	06/19/2025	53.00
Total for this ACH Check for Vendor 10031:			53.00
ACH	10037 Waste Management Of Inland Empire 2557922-; Recycling Dumpster Charges - 815 E 12th June 2025 2557922-; Yard Dumpsters - 815 E 12th June 2025 2557922-; Organics Cart Charges - 815 E 12th June 2025 2557928-; Monthly Sanitation - 560 Magnolia June 2025 2557928-; Overage Service Charges - 560 Magnolia June 2025 2557928-; Recycling Dumpster Charges - 560 Magnolia June 2025	06/19/2025	109.77 362.43 61.31 133.30 77.82 109.77
Total for this ACH Check for Vendor 10037:			854.40
ACH	10138 ARCO Business Solutions HW201 J1 ARCO Fuel Charges 06/10-06/16/2025	06/19/2025	1,851.95
Total for this ACH Check for Vendor 10138:			1,851.95
ACH	10147 Online Information Services, Inc 1328175 145 Credit Reports for May 2025	06/19/2025	459.20
Total for this ACH Check for Vendor 10147:			459.20

Check No	Vendor Vendor Name Invoice Description	Check Date Reference	Check Amount
ACH	10085 CalPERS Retirement System	06/19/2025	
	10029321 PR Batch 00002.06.2025 CalPERS 1% ER Paid		204.79
	10029321 PR Batch 00002.06.2025 CalPERS 7% EE Deduction		1,433.60
	10029321 PR Batch 00002.06.2025 CalPERS ER PEPRA		9,592.65
	10029321 PR Batch 00002.06.2025 CalPERS ER Paid Classic		11,770.65
	10029321 PR Batch 00002.06.2025 CalPERS 8% EE Paid		2,425.26
	10029321 PR Batch 00002.06.2025 CalPERS 8.25% EE PEPRA		9,170.26
	10029321 PR Batch 00002.06.2025 CalPERS 8% ER Paid		1,280.58
Total for this ACH Check for Vendor 10085:			35,877.79
ACH	10087 EDD	06/19/2025	
	0-877-955 PR Batch 00002.06.2025 State Income Tax		8,583.44
	0-877-955 PR Batch 00002.06.2025 CA SDI		2,350.86
Total for this ACH Check for Vendor 10087:			10,934.30
ACH	10094 U.S. Treasury	06/19/2025	
	27055692 PR Batch 00002.06.2025 FICA Employee Portion		12,506.89
	27055692 PR Batch 00002.06.2025 Federal Income Tax		22,383.89
	27055692 PR Batch 00002.06.2025 FICA Employer Portion		12,506.89
	27055692 PR Batch 00002.06.2025 Medicare Employer Portion		2,924.99
	27055692 PR Batch 00002.06.2025 Medicare Employee Portion		2,924.99
Total for this ACH Check for Vendor 10094:			53,247.65
ACH	10141 Ca State Disbursement Unit	06/19/2025	
	52785778 PR Batch 00002.06.2025 Garnishment		379.84
Total for this ACH Check for Vendor 10141:			379.84
ACH	10203 Voya Financial	06/19/2025	
	VB1450P PR Batch 00002.06.2025 Deferred Comp		375.00
Total for this ACH Check for Vendor 10203:			375.00
ACH	10264 CalPERS Supplemental Income Plans	06/19/2025	
	10029321 PR Batch 00002.06.2025 457 Loan Repayment		131.88
	10029321 PR Batch 00002.06.2025 100% Contribution		547.45
	10029321 PR Batch 00002.06.2025 ROTH-Post-Tax		750.00
	10029321 PR Batch 00002.06.2025 CalPERS 457		2,321.92
Total for this ACH Check for Vendor 10264:			3,751.25
ACH	10984 MidAmerica Administrative & Retirement Solutions	06/19/2025	
	17501910 PR Batch 00002.06.2025 401(a) Deferred Comp		463.03
Total for this ACH Check for Vendor 10984:			463.03
ACH	11152 Sterling Health Services, Inc	06/19/2025	
	868719 PR Batch 00002.06.2025 Flexible Spending Account (PT)		863.20
Total for this ACH Check for Vendor 11152:			863.20
2330	10205 Riverside County Sheriff	06/19/2025	
	PP13 202 PR Batch 00002.06.2025 Garnishment Riv Cnty Sheriff		65.01
Total for Check Number 2330:			65.01
16455	10792 A-1 Financial Services	06/19/2025	
	06162025 July 2025 Rent - 851 E. 6th St Eng Office		2,896.00
Total for Check Number 16455:			2,896.00

Check No	Vendor Vendor Name Invoice Description	Check Date Reference	Check Amount
16456	10420 Amazon Capital Services, Inc. 14TV-HQ (10) Engineer Scales 19KM-HC Door Handle Covers	06/19/2025	108.29 34.45
Total for Check Number 16456:			142.74
16457	10867 Arcosa Crushed Concrete INV-106- Haul Away Used Asphalt - Main Line Leak	06/19/2025	160.00
Total for Check Number 16457:			160.00
16458	10272 Babcock Laboratories Inc 06172025 2 Hexavalent Chromium By IC 06172025 1 General Physical Analysis Samples 06172025 34 Coliform Water Samples	06/19/2025	260.10 39.64 1,769.02
Total for Check Number 16458:			2,068.76
16459	10271 Beaumont Ace Home Center 05312025 Maint & Repair - Pipeline & Hydrants Supplies 05312025 Maint & Repair - 12th/Palm Supplies 05312025 General Supplies 05312025 Maint & Repair - Safety Equip Supplies 05312025 Backflow Maintenance 05312025 Transmission & Distribution Small Tools Supplies 05312025 Construction in Progress - WO 7129 05312025 Maint & Repair - 560 Magnolia Ave Supplies 05312025 Landscape Maint Supplies 05312025 General Safety Supplies 05312025 Meter Maint & Service Supplies 05312025 Property Maintenance and Repairs 05312025 Maint & Repair - Pumping Equip Supplies 05312025 Construction in Progress - AMG001 05312025 Fleet Maintenance Supplies 05312025 Production Small Tools Supplies	06/19/2025	124.96 101.45 111.57 8.17 57.70 242.71 367.19 34.46 356.60 463.30 269.08 12.92 1,004.25 67.68 45.17 215.76
Total for Check Number 16459:			3,482.97
16460	10822 Canon Financial Services, Inc 40525681 Contract Charge - 05/01-05/31/2025 - 560 Magnolia 40527142 Contract Charge - 04/01-04/30/2025 - 851 E 6th St 40527142 Meter Usage - 04/01-04/30/2025 40527142 Meter Usage - 04/01-04/30/2025	06/19/2025	450.03 238.56 226.01 50.22
Total for Check Number 16460:			964.82
16461	10266 Cozad & Fox Inc. 19117 Design & Engineering Services - 2024 Replacement Pipelines 19117 Design & Engineering Services - 2024 Replacement Pipelines 19117 Design & Engineering Services - 2024 Replacement Pipelines 19117 Design & Engineering Services - 2024 Replacement Pipelines 19117 Design & Engineering Services - 2024 Replacement Pipelines 19117 Design & Engineering Services - 2024 Replacement Pipelines 19124 Design & Engineering Services - 2020-2021 Replacement Pipelines 19127 Design & Engineering Services - 2024 Replacement Pipelines 19127 Design & Engineering Services - 2024 Replacement Pipelines 19127 Design & Engineering Services - 2024 Replacement Pipelines 19127 Design & Engineering Services - 2024 Replacement Pipelines 19127 Design & Engineering Services - 2024 Replacement Pipelines 19127 Design & Engineering Services - 2024 Replacement Pipelines 19127 Design & Engineering Services - 2024 Replacement Pipelines 19131 Design & Engineering Services - B Line Pipeline Replacement Proj	06/19/2025	897.11 1,495.00 1,014.79 459.63 262.27 1,148.30 525.70 417.13 731.03 1,426.81 1,613.97 2,377.74 1,826.32 18,106.00
Total for Check Number 16461:			32,301.80

Check No	Vendor Vendor Name Invoice Description	Check Date Reference	Check Amount
16462	10772 CV Strategies 8380 Strategic Communication Services - May 2025	06/19/2025	1,885.00
Total for Check Number 16462:			1,885.00
16463	10398 Infosend, Inc 287542 May 2025 Supply Charges for Utility Billing 287542 May 2025 Processing Charges for Utility Billing 287543 May 2025 Postage Charges for Utility Billing	06/19/2025	1,088.26 1,483.29 8,386.08
Total for Check Number 16463:			10,957.63
16464	10809 Inner-City Auto Repair & Tires 7453 Labor - Brake Pads /Oil/Filter - Unit 44/OD 26,577 7453 Brake Pads /Oil/Filter - Unit 44/OD 26,577 7462 Labor - Brake Pads & Rotors/Oil/Filter - Unit38/OD 63,076 7462 Brake Pads & Rotors/Oil/Filter - Unit38/OD 63,076	06/19/2025	30.00 125.41 330.00 1,147.88
Total for Check Number 16464:			1,633.29
16465	10696 Innovative Document Solutions 270441 Staples - Canon Image Runner	06/19/2025	151.16
Total for Check Number 16465:			151.16
16466	10121 Jack Henry and Associates Inc 4962802 Annual Maint Renewal - UB Remit Software - 07/01/2025-06/30/2026	06/19/2025	3,927.52
Total for Check Number 16466:			3,927.52
16467	10025 Lee's Auto Body 23075806 Labor - Body Damage Repairs - Unit 52 23075806 Body Damage Repairs - Unit 52	06/19/2025	1,834.80 4,536.53
Total for Check Number 16467:			6,371.33
16468	10674 Michael Baker International 1248878 Engineering & Design Services - 2850 Booster Station	06/19/2025	22,906.50
Total for Check Number 16468:			22,906.50
16469	10077 Michael Morales 06112025 Boot Reimbursement - M Morales (2025-2026)	06/19/2025	200.00
Total for Check Number 16469:			200.00
16470	10797 Raftelis Financial Consultants, Inc 39579 Capacity Fee Study - April 2025	06/19/2025	2,102.50
Total for Check Number 16470:			2,102.50
16471	10056 RDO Equipment Co. Trust# 80-5800 W109573 Hazardous Material / Service Accessories W109573 Labor Hydraulic Leak W109863 Labor- Backhoe Load W109863 Parts- Backhoe Load W109863 Hazard/ Service Accessories	06/19/2025	68.32 1,005.08 2,088.50 891.21 108.54
Total for Check Number 16471:			4,161.65
16472	10527 Robert Half Talent Solutions 65029707 Engineering Admin Temp - 05/26-05/29/2025 65029707 Admin Assistant Temp - 05/26-05/29/2025 65066045 Engineering Admin Temp - 06/02-06/05/2025 65066045 Admin Assistant Temp - 06/02-06/05/2025	06/19/2025	303.37 910.13 404.50 1,213.50
Total for Check Number 16472:			2,831.50

Check No	Vendor Invoice #	Vendor Name Description	Check Date Reference	Check Amount
16473	10689	Safety Compliance Company	06/19/2025	
	248360	Safety Meeting - Back Safety - 05/07/2025		250.00
Total for Check Number 16473:				250.00
16474	11131	Sherwin-Williams Company	06/19/2025	
	8715-8	Paint - 13695 Oak Glen Rd		197.51
Total for Check Number 16474:				197.51
16475	10042	Southern California Gas Company	06/19/2025	
	91132860	Damage Claim - 343274 - Gas Main 11/20/2023		2,518.38
Total for Check Number 16475:				2,518.38
16476	10668	Thomas Harder & Co	06/19/2025	
	23	Hydrogeological Consulting Services - Well 1A and 2A		13,203.75
Total for Check Number 16476:				13,203.75
16477	10424	Top-Line Industrial Supply, LLC	06/19/2025	
	475427	36" Pipe Wrench - Unit 49		275.15
Total for Check Number 16477:				275.15
16478	10934	USAFact, Inc	06/19/2025	
	5053147	Pre-Employment Background Check		61.53
Total for Check Number 16478:				61.53
16479	10385	Waterline Technologies, Inc. - PSOC	06/19/2025	
	5743424	Chlorine - Well 25		2,691.00
Total for Check Number 16479:				2,691.00
16480	10651	Weldors Supply and Steel, Inc	06/19/2025	
	43557	Acetylene and Grind Wheel - Welding Trailer		105.06
	44616	Oxygen and Tank for Torches		114.70
Total for Check Number 16480:				219.76
16481	10158	Wienhoff Drug Testing	06/19/2025	
	130790	(10) Reasonable Suspicion - Supervisor Training 05/29/2025		500.00
Total for Check Number 16481:				500.00
16482	10753	Lona Williams	06/19/2025	
	06122025	Mileage - SGWPA Hydrant Ribbon Cutting - L Williams 06/12/2025		13.16
Total for Check Number 16482:				13.16
16483	10223	Richards, Watson & Gershon	06/19/2025	
	252955	Legal Services April 2025 Board Approval 06/11/2025		11,561.00
	252956	Legal Services April 2025 Board Approval 06/11/2025		13,430.90
	252957	Legal Services April 2025 Board Approval 06/11/2025		144.00
Total for Check Number 16483:				25,135.90
Total for 6/19/2025:				253,386.93

Check No	Vendor Vendor Name	Check Date	Check
ACH	Invoice Description	Reference	Amount
	10781 Umpqua Bank	06/20/2025	
	10019 C R & R Incorporated		
	Monthly Charges 3 YD Commercial Bin - Cherry Yard - May 2025		366.32
	10034 US Postal Service		
	Certified Postage - Agreements for Signatures		18.60
	Certified Postage - Agreements for Signatures		4.42
	Certified Postage		5.58
	10074 American Water Works Association		
	Backflow Tester Course - J Bean 10/13-10/17/2025		1,170.00
	10116 Verizon Wireless Services LLC		
	Cell Phone/iPad Charges for Apr 2025		5,693.00
	10135 Big Time Design		
	Uniforms - Transmission & Distribution Staff		156.45
	10173 California Society of Municipal Finance Officers		
	Financial Management & Analysis - Modules 1&2 - W Clayton		200.00
	10224 Legal Shield		
	Monthly Prepaid Legal for Employees May 2025		101.70
	10249 CDW Government LLC		
	(7) HP G5 Monitors		2,753.02
	10274 Beaumont Chamber of Commerce		
	Chamber Breakfast - June 2025 - D Slawson		25.00
	Chamber Breakfast - June 2025 - D Hoffman		25.00
	10292 Association of California Water Agencies		
	ACWA Spring Conf - A Ramirez - 05/13-05/15/2025		250.00
	10338 California Special Districts Association		
	CSDA Special Laws Workshop - A Ramirez 06/04-06/05/2025		265.00
	10409 Stater Bros		
	Birthday Club Reimbursement		203.79
	Water - Stewart Park Shut Down		47.18
	Hospitality - Wells Fargo Meeting		13.98
	10420 Amazon Capital Services, Inc.		
	Replacement Mics for Board Room		2,572.01
	Snake Gaiters for Weeding Canyons		330.59
	L1 and L2 Water Treatment Practice Exams		39.83
	Cable - 12th and Palm Station		15.07
	10546 Frontier Communications		
	04/25-05/24/2025 May FIOS/FAX 851 E 6th Street		379.99
	04/10-05/09/2025 May FIOS/FAX 12th/Palm		630.37
	04/25-05/24/2025 May FIOS/FAX 560 Magnolia Ave		565.79
	10572 Southwest Airlines		
	Flight - Water Education Conf - D Slawson 09/30-10/02/2025		206.96
	10591 Lowe's Home Centers, LLC		
	Materials for Fence Repair at 4th Street PRV Station		756.05
	10596 Tractor Supply Co		
	Vegetation Killer - Landscaping		193.94
	10623 WP Engine		
	Web Host for BCVWD Website May 2025		290.00
	10692 MMSoft Design		
	Network Monitoring Software June 2025		1,389.41
	Network Monitoring Software June 2025		176.72
	10784 Autodesk, Inc		
	Auto CAD Software 851 E 6th St - May 2025		1,080.00
	Auto CAD Software 851 E 6th St - May 2025		260.00
	10790 Microsoft		
	Monthly Microsoft Office License - May 2025		1,150.00
	Monthly Microsoft Office License - May 2025		450.00
	Monthly Microsoft Office License - May 2025		16.40
	Monthly Microsoft Office License - May 2025		15.00
	10840 Ready Fresh (Arrowhead)		
	Water - 04/23-05/22/2025 - 851 E 6th St		116.92

Check No	Vendor Vendor Name Invoice # Description	Check Date Reference	Check Amount
10849	MyCommerce (Hesk.com) Hesk Cloud Plus Renewal		399.00
10892	Zoom Video Communications, Inc. (10) Video Conference - June 2025		226.49
10918	Apple.com Cloud Storage - iPads		9.99
10926	SSD Alarm Access Control Services - 39500 Brookside Ave		82.60
	Alarm Equip/Rent/Service/Monitor - 560 Magnolia Ave		256.48
	Alarm Equip/Rent/Service/Monitor - 815 12th Street		63.15
	Alarm Equip/Rent/Service/Monitor - 39500 Brookside Ave		138.80
	Alarm Equip/Rent/Service/Monitor - 560 Magnolia Ave		190.74
	Alarm Equip/Rent/Service/Monitor - 11083 Cherry Ave		76.68
	Alarm Equip/Rent/Service/Monitor - 851 E. 6th St		100.13
	Alarm Equip/Rent/Service/Monitor - 815 12th Street		129.63
	Alarm Equip/Rent/Service/Monitor - 39500 Brookside Ave		161.73
	Alarm Equip/Rent/Service/Monitor - 560 Magnolia Ave		150.31
10978	Nextiva, Inc. Monthly Phone Service May 2025		3,396.63
11026	Palm Cleaners Clean District Table Cloths - 560 Magnolia Ave		90.00
11027	Urban Water Institute, Inc Conference Registration - D Slawson - 08/20-08/22/2025		818.85
11064	The Business Writing Center Business Writing Course - J McCue		125.00
11079	DOT Physicals on the Go DOT Physical - J Rogers		124.80
11157	Francotyp-Postalia Inc Quarterly Rental - Postage Machine		112.98
11167	Starbucks Coffee - Birthday Club Reimbursement		20.00
11169	Space Exploration Technologies Corp Back Up Internet - June 2025		830.00
	Back Up Internet - June 2025		165.00
11193	Mitsogo, Inc Cyber Security - iPads - May 2025		81.00
11216	DNS Filter Monthly Spam Filter - May 2025		225.00
11218	Kimpton Sawyer Hotel Hotel - Water Edu Foundation Conf - D Slawson 09/30-10/01/2025		513.68
11240	Adobe Acrobat Pro Subscription June 2025		719.70
11241	Allan Arriaza Class A License Training - E Clark		3,200.00
11252	OpenAI, LLC ChatGPT Subscription - June 2025		300.00
11271	Paradise Point Resort & Spa Hotel - UWI Conf - D Slawson 08/19-08/22/2025		907.74
11280	Constant Contact Communication Subscription 04/06-05/05/2025		325.00
11319	Pacific Aggregates, Inc Concrete Replacement for Leaks		555.46
11326	Allied Traffic Rentals 5 Bump Signs		462.19
11327	DXP University Anaheim Pump 101 Course - J McCarthy		75.00
	Pump 101 Course - J Haggin		75.00
11328	Manna Donuts Birthday Club Reimbursement		189.62
Total for this ACH Check for Vendor 10781:			37,232.47
Total for 6/20/2025:			37,232.47
Report Total (170 checks):			1,323,706.55



**Beaumont-Cherry Valley Water District
Finance and Audit Committee Meeting
July 2, 2025**

Item 4d

STAFF REPORT

TO: Finance and Audit Committee
FROM: William Clayton, Finance Manager
SUBJECT: May 2025 Invoices Pending Approval

Staff Recommendation

Approve the pending invoices totaling \$10,929.14

Background

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

Fiscal Impact

There is a \$10,929.14 impact to the District which will be paid from the 2025 budget.

Attachment(s)

1. Richards Watson Gershon Invoice #253501
2. Richards Watson Gershon Invoice #252502

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

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

Invoice Date: June 16, 2025
Invoice Number: 253501
Matter Number: [REDACTED]

Re: [REDACTED] GENERAL COUNSEL SERVICES

For professional services rendered through May 31, 2025

Fees	8,060.00
Costs	0.00
Total Amount Due	\$8,060.00

TERMS: PAYMENT DUE UPON RECEIPT

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

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

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

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

Invoice Date: June 16, 2025
Invoice Number: 253502
Matter Number: [REDACTED]

Re: [REDACTED] [REDACTED]

For professional services rendered through May 31, 2025

Fees	2,863.20
Costs	5.94
Total Amount Due	\$2,869.14

TERMS: PAYMENT DUE UPON RECEIPT

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

RICHARDS WATSON GERSHON

Payroll

Timecard Proof List

Date Range: 05/01/2025 to 05/31/2025

Beaumont-Cherry Valley Water District

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



Pay	Date	Per Diem	Reimbursement Cost	# of Meetings YTD
Employee No: 170 Slawson, Daniel				
San Geronio Pass Water Agency Meeting	5/5/2025	296.40		
BIA Mid Year Economic Update	5/8/2025	296.40		
CSDA: Successful Communication Strategies for Public Agencies	5/13/2025	296.40		
Regular Board Meeting	5/14/2025	296.40		
San Geronio Pass Water Agency Meeting	5/19/2025	296.40		
Engineering Workshop	5/22/2025	296.40		
San Geronio Pass Regional Water Alliance	5/28/2025	296.40		
Riverside County Water Task Force	5/30/2025	296.40		
Employee No: 170	Total Meetings for May	8	2,371.20	Total Reimbursements 0.00
Employee No: 178 Hoffman, David				
Finance & Audit Committee	5/1/2025	296.40		
Regular Board Meeting	5/14/2025	296.40		
Engineering Workshop	5/22/2025	296.40		
Employee No: 178	Total Meetings for May	3	889.20	Total Reimbursements 0.00
Employee No: 179 Covington, John				
Ad Hoc Board Policies Committee	5/13/2025	296.40		
Regular Board Meeting	5/14/2025	296.40		
Personnel Committee	5/20/2025	296.40		
Engineering Workshop	5/22/2025	296.40		
Employee No: 179	Total Meetings for May	4	1,185.60	Total Reimbursements 0.00
Employee No: 193 Ramirez, Andy				
San Geronio Pass Water Agency Meeting	5/5/2025	296.40		
CSDA: Innovative Approaches to Building Infrastructure: Thinking Beyond Design-Bid-Build	5/6/2025	296.40		
CSDA: Successful Communication Strategies for Public Agencies	5/13/2025	296.40		
Regular Board Meeting	5/14/2025	296.40		
CSDA 2025 Award Nominee Committee	5/17/2025	296.40		
San Geronio Pass Water Agency Meeting	5/19/2025	296.40		
Ad Hoc Communications Committee	5/21/2025	296.40		
Engineering Workshop	5/22/2025	296.40		
Employee No: 193	Total Meetings for May	8	2,371.20	Total Reimbursements 0.00
Employee No: 214 Williams, Lona				
Finance & Audit Committee	5/1/2025	296.40		
Chamber Breakfast	5/7/2025	296.40		
BIA Mid Year Economic Update	5/8/2025	296.40	52.22	
Ad Hoc Board Policies Committee	5/13/2025	296.40		
Regular Board Meeting	5/14/2025	296.40		
Personnel Committee	5/20/2025	296.40		
Ad Hoc Communications Committee	5/21/2025	296.40		
Engineering Workshop	5/22/2025	296.40		
Employee No: 214	Total Meetings for May	8	2,371.20	Total Reimbursements 52.22





**Beaumont-Cherry Valley Water District
Finance & Audit Committee Meeting
May 1, 2025
Sign-In Sheet**

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

Name

Signature

Member David Hoffman Employee #178	
Secretary Lona Williams Employee #214	
Alternate Covington (Alternate) Employee #179	

The stipend for this meeting will be paid on 05/08/2025

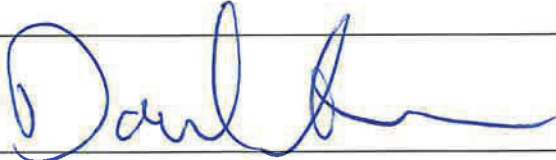



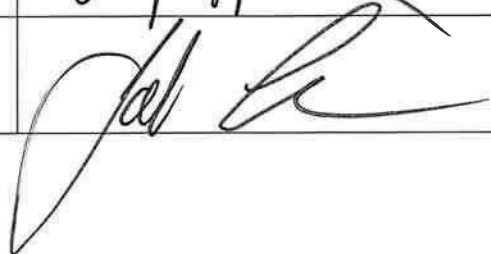


Beaumont-Cherry Valley Water District
Regular Board Meeting
May 14, 2025
Sign-In Sheet

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

Name

Signature

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

The stipend for this meeting will be paid on 05/22/2025

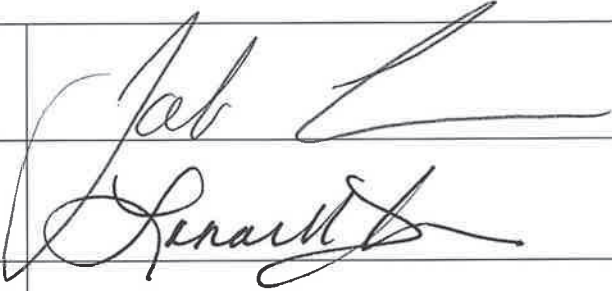


Beaumont-Cherry Valley Water District
Ad Hoc Board Policies Committee Meeting
May 13, 2025
Sign-In Sheet

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

Name

Signature

Director John Covington Employee #179	
Vice President Lona Williams Employee #214	
David Hoffman (alternate) Employee #178	

The stipend for this meeting will be paid on 05/22/2025



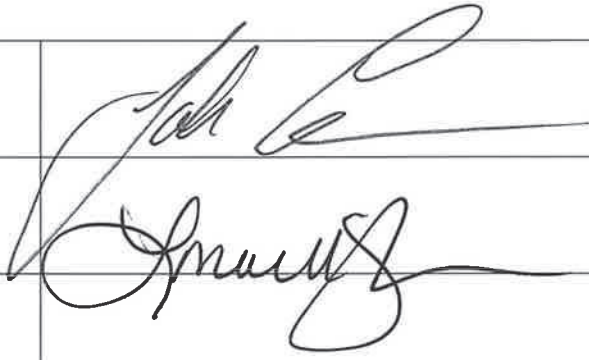
Beaumont-Cherry Valley Water District

Personnel Committee Meeting May 20, 2025 Sign-In Sheet

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

Name

Signature

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

The stipend for this meeting will be paid on 06/05/2025



**Beaumont-Cherry Valley Water District
Ad Hoc Communications Committee Meeting
May 21, 2025
Sign-In Sheet**

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

Name

Signature

Secretary Andy Ramirez Employee #193	Remote
Vice President Lona Williams Employee #214	Remote
David Hoffman (alternate) Employee #178	

The stipend for this meeting will be paid on 06/05/2025

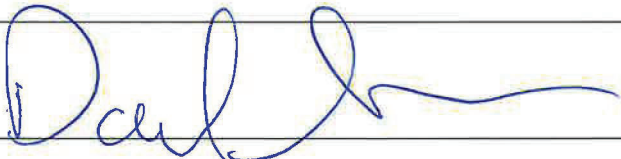






Beaumont-Cherry Valley Water District
Engineering Workshop Meeting
May 22, 2025
Sign-In Sheet

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

Name

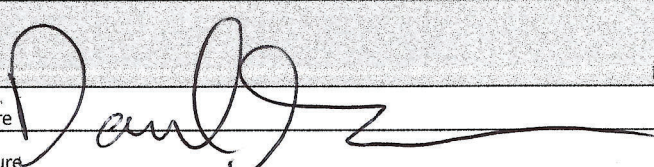
Signature

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

The stipend for this meeting will be paid on 06/05/2025

Beaumont-Cherry Valley Water District

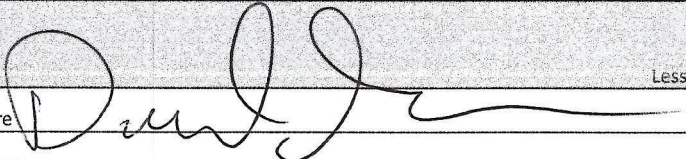
Record of Board Member Expenses/Claim Form for Reimbursement (Conferences, Meetings, Travels)

Name	Director Daniel Slawson			Division 3	Member ID- Director # 170
Email (optional)				Department- Board of Directors (110)	
BCVWD Meeting Type	Attended	Date	Location of Meeting	Amount	
Regular Board Meeting (including Engineering Workshop)	<input type="checkbox"/>			\$296.40 per diem per day	
Finance & Audit Committee Meeting	<input type="checkbox"/>			\$296.40 per diem per day	
Personnel Committee Meeting	<input type="checkbox"/>			\$296.40 per diem per day	
Ad Hoc Communications Meeting	<input type="checkbox"/>			\$296.40 per diem per day	
Collaborative Agency Meeting (BCV-Parks Admin)	<input type="checkbox"/>			\$296.40 per diem per day	
San Geronio Pass Water Alliance Meeting	<input type="checkbox"/>			\$296.40 per diem per day	
Special Board Meeting	<input type="checkbox"/>			\$296.40 per diem per day	
Director Training:	<input type="checkbox"/>			\$296.40 per diem per day	
Other: SGPWA	<input checked="" type="checkbox"/>	5-5-25	SGPWA/zoom	\$296.40 per diem per day	
Other:	<input type="checkbox"/>			\$296.40 per diem per day	
Is this request to be paid on a meeting not listed under the current Policy? <input type="checkbox"/> Yes <input type="checkbox"/> No					
Expenses	Dates	Details			Amount
Transportation		<input type="checkbox"/> Taxi/Rental	<input type="checkbox"/> Air	<input type="checkbox"/> Other	\$
		<input type="checkbox"/> Taxi/Rental	<input type="checkbox"/> Air	<input type="checkbox"/> Other	\$
Own Car		Mileage at \$0.70 per mile (2025) _____ miles			\$
Lodging		Location: _____			\$
		Location: _____			\$
Meals		Not to exceed U.S. Dept of General Services, Policy No. 4070.7 / attached receipts for each			\$
Conference fees		Purpose			\$
		Purpose			\$
Other		Purpose			\$
		Purpose			\$
Subtotal					\$
Less amount paid by company					\$
Director Signature					Date 5-6-25
Approver Signature					Date

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

Beaumont-Cherry Valley Water District

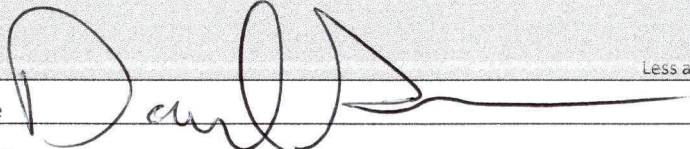
Record of Board Member Expenses/Claim Form for Reimbursement
(Conferences, Meetings, Travels)

Name	Director Daniel Slawson			Division 3	Member ID- Director # 170
Email (optional)				Department- Board of Directors (110)	
BCVWD Meeting Type	Attended	Date	Location of Meeting	Amount	
Regular Board Meeting (including Engineering Workshop)	<input type="checkbox"/>			\$296.40 per diem per day	
Finance & Audit Committee Meeting	<input type="checkbox"/>			\$296.40 per diem per day	
Personnel Committee Meeting	<input type="checkbox"/>			\$296.40 per diem per day	
Ad Hoc Communications Meeting	<input type="checkbox"/>			\$296.40 per diem per day	
Collaborative Agency Meeting (BCV-Parks Admin)	<input type="checkbox"/>			\$296.40 per diem per day	
San Gorgonio Pass Water Alliance Meeting	<input type="checkbox"/>			\$296.40 per diem per day	
Special Board Meeting	<input type="checkbox"/>			\$296.40 per diem per day	
Director Training:	<input type="checkbox"/>			\$296.40 per diem per day	
Other: BIA Skyview event center	<input checked="" type="checkbox"/>	5-8-25	5257 Wineville Ave. 91752	\$296.40 per diem per day	
Other:	<input type="checkbox"/>			\$296.40 per diem per day	
Is this request to be paid on a meeting not listed under the current Policy? <input type="checkbox"/> Yes <input type="checkbox"/> No					
Expenses	Dates	Details			Amount
Transportation		<input type="checkbox"/> Taxi/Rental	<input type="checkbox"/> Air	<input type="checkbox"/> Other	\$
		<input type="checkbox"/> Taxi/Rental	<input type="checkbox"/> Air	<input type="checkbox"/> Other	\$
Own Car		Mileage at \$0.70 per mile (2025) _____ miles			\$
Lodging		Location: _____			\$
		Location: _____			\$
Meals		Not to exceed U.S. Dept of General Services, Policy No. 4070.7 / attached receipts for each			\$
Conference fees		Purpose			\$
		Purpose			\$
Other		Purpose			\$
		Purpose			\$
Subtotal					\$
Less amount paid by company					\$
Director Signature					Date 5-9-25
Approver Signature					Date

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

Beaumont-Cherry Valley Water District

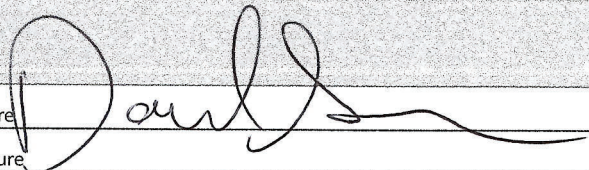
Record of Board Member Expenses/Claim Form for Reimbursement
(Conferences, Meetings, Travels)

Name	Director Daniel Slawson			Division 3	Member ID- Director # 170
Email (optional)				Department- Board of Directors (110)	
BCVWD Meeting Type	Attended	Date	Location of Meeting	Amount	
Regular Board Meeting (including Engineering Workshop)	<input type="checkbox"/>			\$296.40 per diem per day	
Finance & Audit Committee Meeting	<input type="checkbox"/>			\$296.40 per diem per day	
Personnel Committee Meeting	<input type="checkbox"/>			\$296.40 per diem per day	
Ad Hoc Communications Meeting	<input type="checkbox"/>			\$296.40 per diem per day	
Collaborative Agency Meeting (BCV-Parks Admin)	<input type="checkbox"/>			\$296.40 per diem per day	
San Gorgonio Pass Water Alliance Meeting	<input type="checkbox"/>			\$296.40 per diem per day	
Special Board Meeting	<input type="checkbox"/>			\$296.40 per diem per day	
Director Training:	<input type="checkbox"/>			\$296.40 per diem per day	
Other: CSDA successful communication	<input checked="" type="checkbox"/>	5-13-25	zoom	\$296.40 per diem per day	
Other:	<input type="checkbox"/>			\$296.40 per diem per day	
Is this request to be paid on a meeting not listed under the current Policy? <input type="checkbox"/> Yes <input type="checkbox"/> No					
Expenses	Dates	Details			Amount
Transportation		<input type="checkbox"/> Taxi/Rental	<input type="checkbox"/> Air	<input type="checkbox"/> Other	\$
		<input type="checkbox"/> Taxi/Rental	<input type="checkbox"/> Air	<input type="checkbox"/> Other	\$
Own Car		Mileage at \$0.70 per mile (2025) _____ miles			\$
Lodging		Location: _____			\$
		Location: _____			\$
Meals		Not to exceed U.S. Dept of General Services, Policy No. 4070.7 / attached receipts for each			\$
Conference fees		Purpose			\$
		Purpose			\$
Other		Purpose			\$
		Purpose			\$
Subtotal					\$
Less amount paid by company					\$
Director Signature 					Date 5-13-25
Approver Signature					Date

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

Beaumont-Cherry Valley Water District

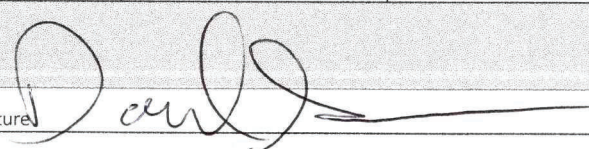
Record of Board Member Expenses/Claim Form for Reimbursement (Conferences, Meetings, Travels)

Name	Director Daniel Slawson			Division 3	Member ID- Director # 170
Email (optional)				Department- Board of Directors (110)	
BCVWD Meeting Type	Attended	Date	Location of Meeting	Amount	
Regular Board Meeting (including Engineering Workshop)	<input type="checkbox"/>			\$296.40 per diem per day	
Finance & Audit Committee Meeting	<input type="checkbox"/>			\$296.40 per diem per day	
Personnel Committee Meeting	<input type="checkbox"/>			\$296.40 per diem per day	
Ad Hoc Communications Meeting	<input type="checkbox"/>			\$296.40 per diem per day	
Collaborative Agency Meeting (BCV-Parks Admin)	<input type="checkbox"/>			\$296.40 per diem per day	
San Gorgonio Pass Water Alliance Meeting	<input type="checkbox"/>			\$296.40 per diem per day	
Special Board Meeting	<input type="checkbox"/>			\$296.40 per diem per day	
Director Training:	<input type="checkbox"/>			\$296.40 per diem per day	
Other: SGPWA	<input checked="" type="checkbox"/>	5-19-25	SGPWA/zoom	\$296.40 per diem per day	
Other:	<input type="checkbox"/>			\$296.40 per diem per day	
Is this request to be paid on a meeting not listed under the current Policy? <input type="checkbox"/> Yes <input type="checkbox"/> No					
Expenses	Dates	Details			Amount
Transportation		<input type="checkbox"/> Taxi/Rental	<input type="checkbox"/> Air	<input type="checkbox"/> Other	\$
		<input type="checkbox"/> Taxi/Rental	<input type="checkbox"/> Air	<input type="checkbox"/> Other	\$
Own Car		Mileage at \$0.70 per mile (2025) _____ miles			\$
Lodging		Location: _____			\$
		Location: _____			\$
Meals		Not to exceed U.S. Dept of General Services, Policy No. 4070.7 / attached receipts for each			\$
Conference fees		Purpose			\$
		Purpose			\$
Other		Purpose			\$
		Purpose			\$
Subtotal					\$
Less amount paid by company					\$
Director Signature					Date 5-20-25
Approver Signature					Date

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

Beaumont-Cherry Valley Water District

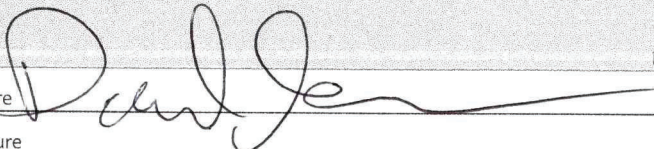
Record of Board Member Expenses/Claim Form for Reimbursement (Conferences, Meetings, Travels)

Name	Director Daniel Slawson			Division 3	Member ID- Director # 170
Email (optional)				Department- Board of Directors (110)	
BCVWD Meeting Type	Attended	Date	Location of Meeting	Amount	
Regular Board Meeting (including Engineering Workshop)	<input type="checkbox"/>			\$296.40 per diem per day	
Finance & Audit Committee Meeting	<input type="checkbox"/>			\$296.40 per diem per day	
Personnel Committee Meeting	<input type="checkbox"/>			\$296.40 per diem per day	
Ad Hoc Communications Meeting	<input type="checkbox"/>			\$296.40 per diem per day	
Collaborative Agency Meeting (BCV-Parks Admin)	<input type="checkbox"/>			\$296.40 per diem per day	
San Gorgonio Pass Water Alliance Meeting	<input checked="" type="checkbox"/>	5-28-25	zoom	\$296.40 per diem per day	
Special Board Meeting	<input type="checkbox"/>			\$296.40 per diem per day	
Director Training:	<input type="checkbox"/>			\$296.40 per diem per day	
Other:	<input type="checkbox"/>			\$296.40 per diem per day	
Other:	<input type="checkbox"/>			\$296.40 per diem per day	
Is this request to be paid on a meeting not listed under the current Policy? <input type="checkbox"/> Yes <input type="checkbox"/> No					
Expenses	Dates	Details			Amount
Transportation		<input type="checkbox"/> Taxi/Rental	<input type="checkbox"/> Air	<input type="checkbox"/> Other	\$
		<input type="checkbox"/> Taxi/Rental	<input type="checkbox"/> Air	<input type="checkbox"/> Other	\$
Own Car		Mileage at \$0.70 per mile (2025) _____ miles			\$
Lodging		Location: _____			\$
		Location: _____			\$
Meals		Not to exceed U.S. Dept of General Services, Policy No. 4070.7 / attached receipts for each			\$
Conference fees		Purpose			\$
		Purpose			\$
Other		Purpose			\$
		Purpose			\$
Subtotal					\$
Less amount paid by company					\$
Director Signature					Date 5-29-25
Approver Signature					Date

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

Beaumont-Cherry Valley Water District


Record of Board Member Expenses/Claim Form for Reimbursement
(Conferences, Meetings, Travels)

Name	Director Daniel Slawson			Division 3	Member ID- Director # 170
Email (optional)				Department- Board of Directors (110)	
BCVWD Meeting Type	Attended	Date	Location of Meeting	Amount	
Regular Board Meeting (including Engineering Workshop)	<input type="checkbox"/>			\$296.40 per diem per day	
Finance & Audit Committee Meeting	<input type="checkbox"/>			\$296.40 per diem per day	
Personnel Committee Meeting	<input type="checkbox"/>			\$296.40 per diem per day	
Ad Hoc Communications Meeting	<input type="checkbox"/>			\$296.40 per diem per day	
Collaborative Agency Meeting (BCV-Parks Admin)	<input type="checkbox"/>			\$296.40 per diem per day	
San Gorgonio Pass Water Alliance Meeting	<input type="checkbox"/>			\$296.40 per diem per day	
Special Board Meeting	<input type="checkbox"/>			\$296.40 per diem per day	
Director Training:	<input type="checkbox"/>			\$296.40 per diem per day	
Other: Riverside Co. Water Task Force	<input checked="" type="checkbox"/>	5-30-25	zoom	\$296.40 per diem per day	
Other:	<input type="checkbox"/>			\$296.40 per diem per day	
Is this request to be paid on a meeting not listed under the current Policy? <input type="checkbox"/> Yes <input type="checkbox"/> No					
Expenses	Dates	Details			Amount
Transportation		<input type="checkbox"/> Taxi/Rental	<input type="checkbox"/> Air	<input type="checkbox"/> Other	\$
		<input type="checkbox"/> Taxi/Rental	<input type="checkbox"/> Air	<input type="checkbox"/> Other	\$
Own Car		Mileage at \$0.70 per mile (2025) _____ miles			\$
Lodging		Location: _____			\$
		Location: _____			\$
Meals		Not to exceed U.S. Dept of General Services, Policy No. 4070.7 / attached receipts for each			\$
Conference fees		Purpose			\$
		Purpose			\$
Other		Purpose			\$
		Purpose			\$
Subtotal					\$
Less amount paid by company					\$
Director Signature					Date 5-30-25
Approver Signature					Date

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

Beaumont-Cherry Valley Water District


Record of Board Member Expenses/Claim Form for Reimbursement
(Conferences, Meetings, Travels)

Name	Director Andy Ramirez			Division 1	Member ID- Director # 193
Email (optional)				Department- Board of Directors (110)	
BCVWD Meeting Type	Attended	Date	Location of Meeting	Amount	
Regular Board Meeting (including Engineering Workshop)	<input type="checkbox"/>			\$296.40 per diem per day	
Finance & Audit Committee Meeting	<input type="checkbox"/>			\$296.40 per diem per day	
Personnel Committee Meeting	<input type="checkbox"/>			\$296.40 per diem per day	
Ad Hoc Communications Meeting	<input checked="" type="checkbox"/>	5/21	Online	\$296.40 per diem per day	
Collaborative Agency Meeting (BCV-Parks Admin)	<input type="checkbox"/>			\$296.40 per diem per day	
San Geronio Pass Water Alliance Meeting	<input checked="" type="checkbox"/>	5/5, 5/19	Online	\$296.40 per diem per day	
Special Board Meeting	<input type="checkbox"/>			\$296.40 per diem per day	
Director Training: <u>CSDA-Inno.Build infrast</u>	<input checked="" type="checkbox"/>	5/6	Online	\$296.40 per diem per day	
CSDA-Successful Communication Strategies for Public Agencies Other: _____	<input checked="" type="checkbox"/>	5/13	Online	\$296.40 per diem per day	
CSDA 2025 Board Awards Develop. Committee Nominations Other: _____	<input checked="" type="checkbox"/>	5/17	Online	\$296.40 per diem per day	
Is this request to be paid on a meeting not listed under the current Policy? <input type="checkbox"/> Yes <input type="checkbox"/> No					
Expenses	Dates	Details			Amount
Transportation		<input type="checkbox"/> Taxi/Rental	<input type="checkbox"/> Air	<input type="checkbox"/> Other	\$
		<input type="checkbox"/> Taxi/Rental	<input type="checkbox"/> Air	<input type="checkbox"/> Other	\$
Own Car		Mileage at \$0.70 per mile (2025) _____ miles			\$
Lodging		Location: _____			\$
		Location: _____			\$
Meals		Not to exceed U.S. Dept of General Services, Policy No. 4070.7 / attached receipts for each			\$
Conference fees		Purpose			\$
		Purpose			\$
Other		Purpose			\$
		Purpose			\$
Subtotal					\$
Less amount paid by company					\$
Director Signature					Date 5/26
Approver Signature					Date

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

Beaumont-Cherry Valley Water District

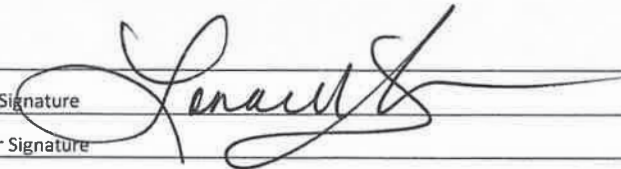
Record of Board Member Expenses/Claim Form for Reimbursement
(Conferences, Meetings, Travels)

Name	Director Lona Williams			Division 2	Member ID- Director # 214
Email (optional)				Department- Board of Directors (110)	
BCVWD Meeting Type	Attended	Date	Location of Meeting	Amount	
Regular Board Meeting (including Engineering Workshop)	<input type="checkbox"/>			\$296.40 per diem per day	
Finance & Audit Committee Meeting	<input type="checkbox"/>			\$296.40 per diem per day	
Personnel Committee Meeting	<input type="checkbox"/>			\$296.40 per diem per day	
Ad Hoc Communications Meeting	<input type="checkbox"/>			\$296.40 per diem per day	
Collaborative Agency Meeting (BCV-Parks Admin)	<input type="checkbox"/>			\$296.40 per diem per day	
San Gorgonio Pass Water Alliance Meeting	<input type="checkbox"/>			\$296.40 per diem per day	
Special Board Meeting	<input type="checkbox"/>			\$296.40 per diem per day	
Director Training:	<input type="checkbox"/>			\$296.40 per diem per day	
Other: <u>Chamber Breakfast</u>	<input checked="" type="checkbox"/>	<u>5/7/25</u>	<u>Tukwila</u>	\$296.40 per diem per day	
Other:	<input type="checkbox"/>			\$296.40 per diem per day	
Is this request to be paid on a meeting not listed under the current Policy? <input type="checkbox"/> Yes <input type="checkbox"/> No					
Expenses	Dates	Details			Amount
Transportation		<input type="checkbox"/> Taxi/Rental	<input type="checkbox"/> Air	<input type="checkbox"/> Other	\$
		<input type="checkbox"/> Taxi/Rental	<input type="checkbox"/> Air	<input type="checkbox"/> Other	\$
Own Car		Mileage at \$0.70 per mile (2025) _____ miles			\$
Lodging		Location: _____			\$
		Location: _____			\$
Meals		Not to exceed U.S. Dept of General Services, Policy No. 4070.7 / attached receipts for each			\$
Conference fees		Purpose			\$
		Purpose			\$
Other		Purpose			\$
		Purpose			\$
Subtotal					\$ <u>296.40</u>
Less amount paid by company					\$
Director Signature					Date <u>5/13/25</u>
Approver Signature					Date

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

Beaumont-Cherry Valley Water District

Record of Board Member Expenses/Claim Form for Reimbursement
(Conferences, Meetings, Travels)

Name	Director Lona Williams			Division 2	Member ID- Director # 214
Email (optional)				Department- Board of Directors (110)	
BCVWD Meeting Type	Attended	Date	Location of Meeting	Amount	
Regular Board Meeting (including Engineering Workshop)	<input type="checkbox"/>			\$296.40 per diem per day	
Finance & Audit Committee Meeting	<input type="checkbox"/>			\$296.40 per diem per day	
Personnel Committee Meeting	<input type="checkbox"/>			\$296.40 per diem per day	
Ad Hoc Communications Meeting	<input type="checkbox"/>			\$296.40 per diem per day	
Collaborative Agency Meeting (BCV-Parks Admin)	<input type="checkbox"/>			\$296.40 per diem per day	
San Geronio Pass Water Alliance Meeting	<input type="checkbox"/>			\$296.40 per diem per day	
Special Board Meeting	<input type="checkbox"/>			\$296.40 per diem per day	
Director Training:	<input type="checkbox"/>			\$296.40 per diem per day	
Other: <u>BIA Conference</u>	<input checked="" type="checkbox"/>	<u>5/8/25</u>	<u>JurupaCA</u>	\$296.40 per diem per day	
Other:	<input type="checkbox"/>			\$296.40 per diem per day	
Is this request to be paid on a meeting not listed under the current Policy? <input type="checkbox"/> Yes <input type="checkbox"/> No					
Expenses	Dates	Details			Amount
Transportation		<input type="checkbox"/> Taxi/Rental	<input type="checkbox"/> Air	<input type="checkbox"/> Other	\$
		<input type="checkbox"/> Taxi/Rental	<input type="checkbox"/> Air	<input type="checkbox"/> Other	\$
Own Car	<u>5/8/25</u>	Mileage at \$0.70 per mile (2025) <u>78</u> miles			\$ <u>54.60</u>
Lodging		Location:			\$
		Location:			\$
Meals		Not to exceed U.S. Dept of General Services, Policy No. 4070.7 / attached receipts for each			\$
Conference fees		Purpose			\$
		Purpose			\$
Other		Purpose			\$
		Purpose			\$
Subtotal					\$ <u>351.00</u>
Less amount paid by company					\$
Director Signature					Date <u>5/13/2025</u>
Approver Signature					Date

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



**Beaumont-Cherry Valley Water District
Finance & Audit Committee Meeting
July 2, 2025**

Item 6

STAFF REPORT

TO: Finance and Audit Committee
FROM: Dan Jagers, General Manager
SUBJECT: Report on Director Event Attendance

Staff Recommendation

Receive and file

Executive Summary

This report serves to document the responses of Board members to opportunities for attendance at various events.

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	\$ 30.00				YES		YES
22-Jul	CSDA Webinar: Mastering Capital Financing	\$ -				YES		YES
4-Aug	Tri-State Seminar	\$ 2,445.00	APR	YES		YES	NO	NO
6-Aug	Beaumont Chamber Breakfast	\$ 25.00						
8-Aug	BIA Southern CA Water Conference	\$ 125.00				Pending	YES	YES
20-Aug	Urban Water Institute San Diego	\$ 3,549.00				Pending	YES	YES
25-Aug	CSDA Annual Conference - Monterey	\$ 3,709.00						YES
10-Sep	State of the City (Chamber) dinner							
1-Oct	ACWA/JPIA Leadership Program (CM) (1 year)	\$ 12,694.00				YES		YES
1-Oct	WEF Annual Water Summit	\$ 2,024.00		YES			YES	NO
5-Nov	ACWA/JPIA Leadership Program (S) (1 year)	\$ 14,132.00						
22-Oct	WEF Northern Cal Water Tour	\$ 2,798.00	APR			NO	YES	YES
2-Dec	ACWA Fall Conference (San Diego)	\$ 3,500.00				YES		YES

APR = Approved by the Board
REQ = Requested

The items in orange required a vote for approval of payment of expenses and per diem.

Staff Report prepared by Lynda Kerney, Executive Assistant



**Beaumont-Cherry Valley Water District
Finance and Audit Committee Meeting
July 2, 2025**

Item 7a

STAFF REPORT

TO: Finance and Audit Committee

FROM: William Clayton, Finance Manager

SUBJECT: Policies and Procedures Manual Updates / Revisions
1. Adopting Policy 5048 Issuance and Management of Long-Term Debt

Staff Recommendation

Approve the establishment of Finance Policy 5048 Issuance and Management of Long-Term Debt to move forward to the next Board of Directors meeting, or direct staff as desired.

Executive Summary

Staff proposes Policy 5048 Issuance and Management of Long-Term Debt to provide clear guidelines for the issuance and management of debt, support transparency, and ensure compliance with applicable state laws. This policy represents a new formalized initiative, as the District has not previously had such a comprehensive policy governing debt management.

Background

The Policies and Procedures Manual was adopted by the Board in 2009 (Resolution 2009-05) and has been revised as needed, and as recommended by legal counsel. In response to increased regulatory scrutiny and statutory requirements, particularly California Government Code Section 8855(i), public agencies are encouraged to adopt and maintain a formal debt management policy. The proposed policy aims to define parameters that guide decision-making around debt issuance, managing financial obligations prudently, and enhancing long-term fiscal stability.

At its meeting on December 5, 2024, the Finance and Audit Committee proactively recognized the importance of establishing comprehensive financial governance policies by adding the creation of a formal Debt Issuance and Management Policy to the Policy Update Matrix. This decision underscored the Committee's commitment to enhancing financial oversight and governance practices in alignment with industry's best practices and evolving regulatory standards.

Subsequently, at the Board Meeting on April 24, 2025, the Board adopted increased water rates, which accounted for the need for debt financing to support significant capital investments outlined in the District's long-term Capital Improvement Program (CIP). The adoption of these increased rates highlights a critical juncture for the District, wherein prudent management of new debt obligations becomes paramount to maintaining fiscal stability, equity among ratepayers, and the District's strong credit rating.

Given these developments, staff developed this comprehensive Debt Issuance and Management Policy to ensure robust guidelines and controls are in place to manage future debt issuances effectively. This policy aligns closely with the District's financial strategy, ensuring transparency, accountability, and sound fiscal management in anticipation of planned capital projects funded in



part through debt financing. The absence of such a formalized policy could potentially impact the District's financial management effectiveness, credit ratings, and overall transparency to constituents, stakeholders, and rating agencies.

Table 1, Summary of Policy Changes, outlines the proposed Policy 5048 Issuance and Management of Long-Term Debt that refers to the clean draft attached herewith. The policy language was compared to similar policies of other local public agencies and pertinent laws were reviewed.

Table 1 – Summary of Policy Changes

Row	Policy Section	State / Federal Law requirement	BCVWD current practice	Policy Section and Language to Consider	Fiscal Impact of Section
1	Purpose (Section 5048.1)	None	N/A	Establish prudent, equitable, cost-effective guidelines for debt issuance and management.	No fiscal impact.
2	Goals (Section 5048.2)	None	N/A	Ensure prudent debt use, fiscal stability, protect credit ratings, equitable cost-sharing among ratepayers, and cost-effectiveness.	No fiscal impact.
3	Capital Improvement and Budget (Section 5048.3)	None	Consistent with current practice.	Align debt with Capital Improvement Program; prioritize operating funds for maintenance, debt for significant projects only.	No fiscal impact.
4	Allowable Debt Uses (Section 5048.4)	None	Consistent with current practice.	Debt allowed for major capital projects, refinancing debt, and short-term cash flow needs; not for routine operating costs.	No fiscal impact.
5	Types of Debt (Section 5048.5)	None	Consistent with current practice.	Allows state loans, bonds, COPs, lease financings, short-term notes, and other approved instruments.	No fiscal impact.
6	Roles & Responsibilities (5048.6)	None	Consistent with current practice.	Defines roles for Directors of Finance and Administration, Bond Counsel, Financial Advisors, and competitively selected Underwriters.	No fiscal impact.



Table 1 – Summary of Policy Changes (continued)

Row	Policy Section	State / Federal Law requirement	BCVWD current practice	Policy Section and Language to Consider	Fiscal Impact of Section
7	Structure & Terms (Section 5048.7)	None	Consistent with current practice.	Debt structured 10-30 years; fixed interest rates preferred; repayment matched to revenues; prudent refinancing encouraged.	No fiscal impact.
8	Financial Planning Goals (Section 5048.8)	None	Consistent with current practice.	Conservative debt management practices; target minimum 3% savings on refinancing; avoid debt solely for short-term budget relief.	No fiscal impact.
9	Internal Controls (Section 5048.9)	None	Consistent with current practice.	Compliance with disclosure requirements, bond proceeds management, regular audits, documentation standards.	No fiscal impact.

Fiscal Impact

The fiscal impact will be based on the repayment requirements but is expected to be minimal.

Attachments

1. Clean draft version of Policy 5048 Issuance and Management of Long-Term Debt

Staff Report prepared by Bill Clayton, Finance Manager

POLICY TITLE: DEBT ISSUANCE AND MANAGEMENT
POLICY NUMBER: 5048

5048.1 Purpose. The purpose of this Debt Issuance and Management Policy (Policy) is to establish guidelines for the issuance and management of debt of the District and to provide guidance for decision makers with respect to options available for financing infrastructure, and other capital projects, so that the most prudent, equitable, and cost effective financing can be chosen. This Policy is intended to comply with Government Code Section 8855(i) and documents the objectives to be achieved by staff both prior to, and subsequent to, issuance of debt. This policy is designed to promote objectivity in the decision making process, and to facilitate the financing process by establishing important policy decisions in advance.

This policy in no way restricts the ability of the Board of Directors (Board) to review proposed rate actions, debt issuances, or other actions of substance to the District and its related entities. This policy ensures that the Board maintains authorization to waive elements of the policy in connection with individual financings at its discretion.

5048.2 Goals. It is a goal of the District to provide for the infrastructure and capital project needs of its ratepayers, financing those capital project needs from a combination of current revenues, available reserves, and prudently issued debt. Debt financing serves as a fair and effective means for funding capital projects, playing a critical role in meeting the infrastructure and development needs of the District's customers. Debt may be used to finance projects if:

1. Debt is issued and managed prudently;
2. Debt enables the District to maintain a sound fiscal position;
3. Debt issuance will not negatively impact the District's credit rating;
4. Debt issuance would cause the District's goal of equitable treatment of all customers, both current and future, to be met;
5. Debt issuance is identified as the most cost-effective means available to District; and
6. Debt issuance is identified as fiscally responsible under the prevailing economic conditions.

5048.3 Relationship of Debt to Capital Improvement Program and Budget. The District is committed to long-term capital planning. The District intends to issue debt for the purposes stated in this Policy and to implement policy decisions or funding requirements identified in the District's capital budget and capital improvement plan. The District shall strive to fund the upkeep and maintenance of its infrastructure and facilities due to normal wear and tear through the expenditure of available operating revenues ("pay as you go"). The District shall seek to avoid the use of debt to fund infrastructure and facilities improvements that are the result of normal wear and tear. Annual debt service payments shall be included in the Operating Budget.

5048.4 Purposes for Which Debt May Be Issued.

1. Long-Term Debt. Long-term debt may be issued to finance the construction, acquisition, and rehabilitation of capital improvements and facilities, equipment and land to be owned and operated by the District. Long-term debt financings are appropriate:
 - a. When a project to be financed is necessary to provide District services.
 - b. When the project to be financed will benefit constituents over several years.
 - c. When total debt does not constitute an unreasonable burden to the District and its taxpayers or ratepayers.

- d. When the debt is used to refinance outstanding debt to reduce the total cost of the debt or to realize other benefits of a debt restructuring, such as increased flexibility in the use of cash and reserves
 - i. Long-term debt financings will not generally be considered appropriate for current operating expenses and routine maintenance expenses. The District may use long-term debt financings subject to the following conditions:
 1. The project to be financed must be approved by the Board of Directors (Board).
 2. The weighted average maturity of the debt (or the portion of the debt allocated to the project) will not exceed the average useful life of the project to be financed by more than 20%.
 3. The District estimates that sufficient revenues will be available to service the debt through its maturity.
 4. The District determines that the issuance of the debt will comply with the applicable state and federal law.
2. Short-term debt. Short-term debt may be issued to provide financing for the District's operational cash flows to maintain a steady and even cash flow balance as in anticipation of periodic receipts of water sales and other revenues. Short-term debt may also be used to finance short-lived capital projects; for example, the District may undertake lease-purchase financing for equipment consistently with debt limit requirements of article XVI of the California Constitution, article XVI, § 18.
3. Financings on Behalf of Other Entities. The District may also find it beneficial to issue debt on behalf of other governmental agencies or private third parties to further the public purposes of District. In such cases, the District shall take reasonable steps to confirm the financial feasibility of the project to be financed and the financial solvency of any borrower and that the issuance of such debt is consistent with this policy.

5048.5 Types of Debt - The following types of debt are allowable under this Policy:

1. State Revolving Loan Funds
2. Other revenue bonds and COPs
3. Lease revenue bonds, certificates of participation (COPs) and lease-purchase transactions
4. Land-secured financings, such as special tax revenue bonds issued under the Mello-Roos Community Facilities Act of 1982, as amended, and limited obligation bonds issued under applicable assessment statutes
5. Refunding Obligations
6. Lines of Credit
7. Bond or grant anticipation notes (BANs)
8. Tax and other revenue anticipation notes (TRANS)
9. General obligation bonds (GO Bonds)
10. Tax increment financing to the extent permitted under State law

The Board of Directors (Board) may from time to time find that other forms of debt would be beneficial to further its public purposes and may approve such debt without an amendment of this Debt Policy. Debt shall be issued as fixed rate debt unless the District makes a specific determination as to why a variable rate issue would be beneficial to the District in a specific circumstance.

5048.6 Financing Team – Roles and Responsibilities. The primary responsibility for developing debt financing recommendations rests with the Director of Finance and Administration (Director) or his or her designee. In developing such recommendations, the Director shall consider the need for

debt financing and assess progress on the current capital improvement program (CIP). The Director will present all proposed debt financings to the General Manager and the Board of Directors (Board), which has sole authority to approve the issuance of debt.

1. Bond Counsel - The District and each related entity will retain external bond counsel for all debt issues. Bond counsel will prepare the necessary authorizing resolutions, agreements and other documents necessary to execute the financing. All debt issued by the District will include a written opinion by bond counsel affirming that the District or related entity is authorized to issue the debt, stating that the District or related entity has met all state constitutional and statutory requirements necessary for issuance, and determining the debt's federal income tax status.
2. Financial Advisors - The District and each related entity will utilize the services of independent financial advisors when deemed prudent by the Director and the General Manager. Services and compensation caps shall be defined by contract. The primary responsibilities of the financial advisor are to advise and assist on bond document negotiations, transaction structuring including advising on call provision options and timing of issuance, running debt service cash flow analyses, assistance in obtaining ratings on the proposed issuance, and generally acting as an independent financial consultant and economic market expert.
3. Underwriters - For negotiated sales, the District and each related entity will generally select or pre-qualify underwriters through a competitive process. This process may include a request for proposals or qualifications to firms considered appropriate for the underwriting of a particular issue or type of bond. The Director and the General Manager will determine the appropriate method to evaluate the underwriter submittals and then select or qualify firms on that basis. The District and its related entities will not be bound by the terms and conditions of any underwriting agreements; oral or written, to which it was not a party.

5048.7 Structure and Term

1. Term of Debt – Debt will be structured for the shortest period possible, consistent with a fair allocation of costs to current and future users. The standard term of long- term debt borrowing is 10 to 30 years. Consistent with its philosophy of keeping capital facilities and infrastructure systems in good condition and maximizing capital assets useful life, the District will budget to set aside operating revenue to finance ongoing maintenance and to provide reserves for rehabilitation and replacement. No debt will be issued for periods exceeding the useful life of projects to be financed.
2. Debt Repayment – In structuring a bond issue, the District and each related entity will manage the amortization of the debt and, to the extent possible, match its cash flow to the anticipated debt service payments. In addition, the District and each related entity will seek to structure debt with aggregate level debt service payment over the life of the debt. A non-level debt service structure will be considered if it is beneficial to the District's or related entity's overall debt payment schedule, or if such structuring will allow debt service to match project revenues more closely during the early years of a project's operation.
3. Interest Rate Structure – The District and each related entity currently issues long- term debt on a fixed interest rate basis only. Fixed rate securities ensure budget certainty through the life of the issue and avoid the volatility of variable rates.
4. Credit Enhancement - The District and each related entity will consider the use of credit enhancement on a case-by-case basis. Types of credit enhancement include letters of credit, bond insurance, and surety policies. Only when clearly demonstrable savings can be realized shall credit enhancement be utilized.

5. Debt Service Reserve Funds – Debt service reserve funds are held by the Trustee to make principal and interest payments to bondholders in the event that pledged revenues are insufficient to do so. The District and each related entity will fund debt service reserve funds when it is in the District's or such related entity's overall best financial interest. In lieu of holding a cash funded reserve, the District and each related entity may substitute a surety bond or other credit instrument in its place. Additionally, the District and its related entities may decide not to utilize a reserve fund if the financing team determines there would be no adverse impact to the District or related entity credit rating or interest rates.
6. Call Provisions - In general, the District's and its related entities' securities should include optional call provisions. The District and its related entities will avoid the sale of non-callable, long-term fixed rate bonds, absent careful evaluation of the value of the call option.
7. Debt Limits - There is no specific provision within the California Government Code that limits the amount of debt that may be issued by the District or its related entities. The District's and its related entities' borrowing capability is limited by the additional bonds test and debt coverage ratio required by the existing bond covenants. The District and its related entities will be mindful of its overall debt burden in the context of its revenues, expenses, reserves, and overall financial health.
8. Refunding - Current and advance refunding are important debt management tools for the District and its related entities. They are commonly used to achieve debt service (interest cost) savings, remove or change bond covenants, or restructure debt service obligations. With consideration of the Federal Tax Law, careful planning and timing must be used when reviewing an advance refunding. To the extent that debt having fixed interest rates originally structured with a long- term amortization structure (ten years or greater) is refunded with fixed rate debt, the District and its related entities will not generally issue refunding debt which extends beyond the final maturity of the refinanced debt. Extending the final maturity may occur when warranted, such as restructuring of debt to match debt amortization with the useful life of the financed assets.

5048.8 Policy Goals Related to Planning Goals and Objectives

1. The District is committed to long-term financial planning, maintaining appropriate reserves and employing prudent practices in governance, management and budget administration. The District intends to issue debt for the purposes stated in this Debt Policy and to implement policy decisions incorporated in the District's annual operations budgets.
2. It is a policy goal of the District to protect taxpayers, ratepayers and constituents by using conservative financing methods and techniques so as to obtain the highest practical credit ratings (if applicable) and the lowest practical total borrowing costs.
3. The District will comply with applicable state and federal law as it pertains to the maximum term of debt and the procedures for levying and imposing any related taxes, assessments, rates and charges.
4. When refinancing debt, it shall be the policy goal of the District to realize, whenever possible, and subject to any overriding non-financial policy considerations, (i) minimum net present value debt service savings approximately 3.0% of the refunded principal amount, and (ii) present value debt service savings equal to or greater than any escrow fund negative arbitrage. The cost of refinancing will always be less than the savings.
5. The District shall seek to avoid the use of debt to fund infrastructure and facilities improvements in circumstances when the sole purpose of such debt financing is to temporarily reduce annual budgetary expenditures. Capital investments intended to reduce District operating costs indefinitely, as by improving the efficiency of its operations, are appropriate for long-term debt.

BEAUMONT-CHERRY VALLEY WATER DISTRICT

6. The District shall seek to time debt issues to avoid the need for unplanned general fund expenditures for capital improvements or equipment.

5048.9 Internal Control Procedures

1. When issuing debt, in addition to complying with the terms of this Debt Policy, the District shall comply with any other applicable policies regarding initial bond disclosure, continuing disclosure, post-issuance compliance, and investment of bond proceeds. Without limiting the foregoing, the District will periodically review the requirements of and will remain in compliance with the following:
 - a. Any continuing disclosure undertakings entered into by the District in accordance with SEC Rule 15c2-12.
 - b. Any federal tax compliance requirements, including, without limitation, arbitrage and rebate compliance.
 - c. The District's investment policies as they relate to the use and investment of bond proceeds.
2. Proceeds of debt will be held either (a) by a third-party trustee or fiscal agent, which will disburse such proceeds to or upon the order of the District upon the submission of one or more written requisitions by the Director of Finance and Administration (Director) of the District (or his or her designee), or (b) by the District, to be held and accounted for in a separate fund or account to ensure debt proceeds are expended only for the purposes for which the debt was issued, the expenditure of which will be carefully documented by the District in records compliance with current accounting standards and subject to the District's annual audit.



**Beaumont-Cherry Valley Water District
Finance and Audit Committee Meeting
July 2, 2025**

Item 8

STAFF REPORT

TO: Finance and Audit Committee

FROM: Finance and Administration

SUBJECT: Policy Tracking Matrix Progress Dashboard

Staff Recommendation

Approve the policies pending review in the next one to two months as identified on Table 3, Policies to Work on for Subsequent Meetings, or direct staff as desired.

Background

At the June 6, 2024 meeting, staff recommended the approval of adding the Policy Tracking Matrix Dashboard to the Finance and Audit Committee agenda. The dashboard highlights the summary of policies approved and drafted, and those policies that staff are working on for subsequent meetings. The Committee approved said dashboard and reporting updates.

Discussion

Table 1-Summary of Policy Approval Tracking (All Policies)

Department	On Matrix	Draft Created	Committee / Board Reviewed Drafts	Board Adopted	% Complete
Board Administration	26	23	17	17	65.38%
Engineering	8	8	1	1	12.50%
Finance	17	16	11	9	52.94%
Human Resources	69	69	65 ¹	70	94.20%
Information Technology	18	18	15	12	66.67%
TOTALS	139	134	109	109	78.42%

Table 2-Recommended Policies to be added to the Policy Matrix

Item	Policy Subject	Policy Contents
None		

¹ Human Resources identified 3 Personnel policies that are outdated based on current District practices and applicable laws.



Table 3-Policies To Work on for Subsequent Meetings

Item	Policy No.	Priorities Listed	Draft Size	Selected for Processing	Estimated Committee Presentation
2	5075	Credit Card Usage	1 page	July 2024	August 2025
3	5080	Purchasing	11 pages	July 2024	August 2025
4	5042	Petty Cash	N/A	June 2025	September 2025

Fiscal Impact

There is no fiscal impact.

Attachments

1. Policy Approval Tracking Matrix

Staff Report prepared by William Clayton, Finance Manager

**Policy Approval Tracking
BCVWD Policy Manual Project**

Policy Number	New Policy Number	Section	Policy Name	HR's Recommendation Responsible Department	Drafted by BCVWD Staff	Approved by Legal Counsel	Presented to Committee	Provisionally Approved by Committee	Presented to Board of Directors	Approved by Board of Directors	Adoption Date	Resolution Number
	1000	General	Definitions	Human Resources	Yes	6/28/2021	7/19/2021	7/20/2021	10/13/2021	10/13/2021	10/13/2021	2021-018
2	1005	General	Contractual Provisions	Human Resources	Yes	2/16/2021	2/22/2021	2/22/2021	4/14/2021	4/14/2021	4/14/2021	2021-006
	1010	General	Policy Manual	Human Resources	Yes	N/A	N/A	N/A	1/8/2025	1/8/2025	1/8/2025	2025-001
3	2000	Administration	Equal Opportunity	Human Resources	Yes	3/15/2021	3/22/2021	3/22/2021	4/14/2021	4/14/2021	4/14/2021	2021-006
5	2010	Administration	Access to Personnel Records	Human Resources	Yes	3/15/2021	3/22/2021	3/22/2021	4/14/2021	4/14/2021	4/14/2021	2021-006
6	2015	Personnel	Harassment	Human Resources	Yes	1/2/2024	1/16/2024	1/16/2024	2/14/2024	2/14/2024	2/14/2024	2024-006
7	2020	Administration	Sexual Harassment	Human Resources	Yes	3/15/2021	3/22/2021	3/22/2021	4/14/2021	4/14/2021	4/14/2021	2021-006
N/A	2025	Administration	Whistleblower Protection	Human Resources	Yes	3/15/2021	3/22/2021	3/22/2021	4/14/2021	4/14/2021	4/14/2021	2021-006
8	3000	Personnel	Employee Status	Human Resources	Yes	4/12/2021	7/19/2021	7/20/2021	10/13/2021	10/13/2021	10/13/2021	2021-018
N/A	3001	Personnel	Employee Information and Emergency	Human Resources	Yes	4/12/2021	6/21/2021	6/21/2021	10/13/2021	10/13/2021	10/13/2021	2021-018
N/A	3002	Personnel	Employee Groups	Human Resources	Yes	4/12/2021	5/17/2021	5/17/2021	10/13/2021	10/13/2021	10/13/2021	2021-018
9	3005	Personnel	Compensation	Human Resources	Yes	7/13/2021	7/19/2021	7/20/2021	10/13/2021	10/13/2021	10/13/2021	2021-018
N/A	3006	Personnel	Resolving Wage-Public Works Contractor-	Human Resources	Yes	7/13/2021	9/20/2021	9/20/2021	10/13/2021	10/13/2021	10/13/2021	2021-018
10 & 49	3010	Personnel	Employee Performance Evaluation	Human Resources	Yes	7/13/2021	9/20/2021	9/20/2021	10/13/2021	10/13/2021	10/13/2021	2021-018
11	3015	Personnel	Performance Evaluation-General	Human Resources	Yes	8/3/2021	9/20/2021	9/20/2021	10/13/2021	10/13/2021	10/13/2021	2021-018
12	3020	Personnel	Health and Welfare Benefits	Human Resources	Yes	5/10/2022	5/17/2022	5/17/2022	6/8/2022	6/8/2022	6/8/2022	2022-019
13	3025	Personnel	Pay Periods	Human Resources	Yes	10/12/2021	11/15/2021	11/15/2021	5/11/2022	5/11/2022	5/11/2022	2022-016
14	3030	Personnel	Gift Acceptance Guidelines	Human Resources	Yes	12/10/2021	4/19/2022	4/19/2022	5/11/2022	5/11/2022	5/11/2022	2022-016
15	3035	Personnel	Outside Employment	Human Resources	Yes	10/12/2021	4/19/2022	4/19/2022	5/11/2022	5/11/2022	5/11/2022	2022-016
16	3040	Personnel	Letters of Recommendation	Human Resources	Yes	6/28/2024	7/16/2024	8/14/2024	8/14/2024	8/14/2024	8/14/2024	2024-012
17	3045	Personnel	Executive Officer	Human Resources	Yes	7/29/2024	8/20/2024	11/21/2024	1/8/2025	1/8/2025	1/8/2025	2025-001
18	3050	Personnel	Volunteer Personnel Workers'	Human Resources	Yes	5/2/2024	6/18/2024	7/16/2024	8/14/2024	8/14/2024	8/14/2024	2024-012
19	3055	Personnel	Work Hours, Overtime, and Standby	Human Resources	Yes	6/14/2022	7/19/2022	7/19/2022	9/14/2022	9/14/2022	9/14/2022	2022-028
20	3060	Personnel	Continuity of Service	Human Resources	Yes	4/8/2024	4/16/2024	4/16/2024	5/16/2024	5/16/2024	5/16/2024	2024-007
20 (incorrect)	3065	Personnel	Reduction in Force	Human Resources	Yes	5/2/2024	6/18/2024	6/18/2024	7/10/2024	7/10/2024	7/10/2024	2024-010
21	3070	Personnel	Holidays	Human Resources	Yes	1/2/2024	1/16/2024	1/16/2024	2/14/2024	2/14/2024	2/14/2024	2024-002
22	3075	Personnel	Vacation	Human Resources	Yes	11/8/2022	1/17/2023	1/17/2023	2/8/2023	2/8/2023	2/8/2023	2023-005
24	3085	Personnel	Sick Leave	Human Resources	Yes	4/8/2024	1/16/2024	4/16/2024	5/16/2024	5/16/2024	5/16/2024	2024-007
25	3090	Personnel	Family and Medical Leave	Human Resources	Yes	10/2/2024	11/21/2024	11/21/2024	1/8/2025	1/8/2025	1/8/2025	2025-001
26	3095	Personnel	Pregnancy Disability Leave	Human Resources	Yes	9/1/2022	9/20/2022	9/20/2022	12/14/2022	12/14/2022	12/14/2022	2022-043
N/A	3096	Personnel	Lactation Accommodation	Human Resources	Yes	8/25/2022	9/20/2022	9/20/2022	12/14/2022	12/14/2022	12/14/2022	2022-043
27	3100	Personnel	Bereavement Leave	Human Resources	Yes	5/10/2022	5/17/2022	5/17/2022	6/8/2022	6/8/2022	6/8/2022	2022-019
28	3105	Personnel	Personal Leave of Absence	Human Resources	Yes	6/28/2024	7/16/2024	7/16/2024	8/14/2024	8/14/2024	8/14/2024	2024-012
29	3110	Personnel	Jury and Witness Duty	Human Resources	Yes	10/5/2023	10/17/2023	11/21/2023	12/13/2023	12/13/2023	1/10/2024	2023-031
N/A	3111	Personnel	Members, and Victims of Domestic	Human Resources	Yes	12/16/2024	2/18/2025	2/18/2025	3/11/2025	3/11/2025	3/11/2025	2025-008
30	3115	Personnel	Return to Work Policy	Human Resources	Yes	1/11/2023	1/17/2023	1/17/2023	2/8/2023	2/8/2023	2/8/2023	2023-005
31	3120	Personnel	Occupational Injury and Illness	Human Resources	Yes	1/11/2023	1/17/2023	1/17/2023	2/8/2023	2/8/2023	2/8/2023	2023-005
N/A	3121	Personnel	Infectious Disease Control	Human Resources	Yes	2/2/2023	2/21/2023	2/21/2023	3/15/2023	3/15/2023	3/15/2023	2023-009
N/A	3122	Personnel	Workplace Violence	Human Resources	Yes	1/2/2024	1/16/2024	1/16/2024	2/14/2024	2/14/2024	2/14/2024	2024-002
32	3125	Personnel	Uniforms and Protective Clothing	Human Resources	Yes	3/14/2023	3/21/2023	4/18/2023	5/10/2023	5/10/2023	5/10/2023	2023-013
33	3130	Personnel	Employee Training, Education and	Human Resources	Yes	6/29/2024	7/16/2024	8/20/2024	9/17/2024	9/17/2024	9/17/2024	2024-014
34	3135	Personnel	Occupational Certification and	Human Resources	Yes	6/14/2022	8/16/2022	8/16/2022	9/17/2022	9/17/2022	9/17/2022	2022-028
N/A	3136	Personnel	Succession and Workforce Planning	Human Resources	Yes	9/10/2024	9/18/2024	9/18/2024	10/9/2024	10/9/2024	10/9/2024	2024-018
35	3140	Personnel	Respiratory Protection Program	Human Resources	Yes	6/29/2024	7/16/2024	7/16/2024	8/14/2024	8/14/2024	8/14/2024	2024-012
36	3145	Personnel	Driver Training and Record Review	Human Resources	Yes	10/2/2024	11/19/2024	1/21/2025	2/12/2025	2/12/2025	2/12/2025	2025-004
37	3150	Personnel	District Vehicle Usage	Human Resources	Yes	2/5/2024	3/19/2024	4/16/2024	5/16/2024	5/16/2024	5/16/2024	2024-007
38	3151	Personnel	Personal Vehicle Usage	Human Resources	Yes	2/5/2024	3/19/2024	3/19/2024	4/10/2024	4/10/2024	4/10/2024	2024-006
39	3160	Personnel	HIPAA Compliance and Security Officer	Human Resources	Yes	5/2/2024	6/18/2024	7/10/2024	7/10/2024	7/10/2024	7/10/2024	2024-010
41	3170	Personnel	Smoke Free Workplace and Tobacco	Human Resources	Yes	2/5/2024	3/19/2024	3/19/2024	4/10/2024	4/10/2024	4/10/2024	2024-006
42	3175	Personnel	Disciplinary Action or Terminations	Human Resources	Yes	6/29/2024	7/16/2024	8/20/2024	9/17/2024	9/17/2024	9/17/2024	2024-014
Proposed	3176	Personnel	Transfers and Voluntary Demotion	Human Resources	Yes	9/10/2024	9/18/2024	9/18/2024	10/9/2024	10/9/2024	10/9/2024	2024-018
43	3180	Personnel	Nepotism-Employment of Relatives	Human Resources	Yes	4/8/2024	4/16/2024	6/18/2024	7/10/2024	7/10/2024	7/10/2024	2024-010
44	3185	Personnel	Employee Separation	Human Resources	Yes	5/2/2024	6/18/2024	6/18/2024	7/10/2024	7/10/2024	7/10/2024	2024-010
47	3200	Personnel	Grievance Procedures	Human Resources	Yes	5/2/2024	6/18/2024	6/18/2024	7/10/2024	7/10/2024	7/10/2024	2024-010
48	3205	Personnel	Substance Abuse	Human Resources	Yes	12/6/2021	4/19/2022	5/11/2022	5/11/2022	5/11/2022	5/11/2022	2022-016
N/A	3206	Personnel	FMCSA Clearinghouse Registration	Human Resources	No	12/6/2021	4/19/2022	4/19/2022	5/11/2022	5/11/2022	5/11/2022	2022-016

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BCVWD Policy Manual Project**

Policy Number	New Policy Number	Section	Policy Name	HR's Recommendation Responsible Department	Drafted by BCVWD Staff	Approved by Legal Counsel	Presented to Committee	Provisionally Approved by Committee	Presented to Board of Directors	Approved by Board of Directors	Adoption Date	Resolution Number
50	3215	Personnel	Personnel Action Form (PAF)	Human Resources	Yes	4/8/2024	4/16/2024	4/16/2024	5/16/2024	5/16/2024	5/16/2024	2024-007
51	3220	Personnel	Recruitment, Selection and Onboarding	Human Resources	Yes	2/5/2024	3/19/2024	3/19/2024	4/10/2024	4/10/2024	4/10/2024	2024-006
N/A	3225	Personnel	Employee Leave Donation Program and	Human Resources	Yes	2019	2019	2019	10/9/2019	10/9/2019	10/9/2019	2019-011
N/A	3230	Personnel	Workers' Compensation	Human Resources	Yes	5/9/2023	5/16/2023	5/16/2023	6/14/2023	6/14/2023	6/14/2023	2023-017
N/A	3231	Personnel	Accommodations for Disability	Human Resources	No	5/9/2023	5/16/2023	5/16/2023	6/14/2023	6/14/2023	6/14/2023	2023-017
N/A	3235	Personnel	Military Leave	Human Resources	Yes	6/14/2023	8/15/2023	11/21/2023	12/13/2023	12/13/2023	1/10/2024	2023-031
N/A	3240	Personnel	Dress Code and Personal Standards	Human Resources	Yes	4/8/2024	4/16/2024	4/16/2024	5/16/2024	5/16/2024	5/16/2024	2024-007
N/A	3255	Personnel	Other Mandated Leaves of Absence	Human Resources	No	9/10/2024	9/18/2024	9/18/2024	10/9/2024	10/9/2024	10/9/2024	2024-018
1	4005	Board of Directors	Basis of Authority	Administration	Yes	1/25/2025	2/17/2025	2/17/2025	4/12/2025	4/12/2025	4/12/2025	2025-010
2	4010	Board of Directors	Members of the Board of Directors	Administration	Yes	1/25/2025	2/17/2025	3/17/2025	4/12/2025	4/12/2025	4/12/2025	2025-010
3	4015	Board of Directors	Committees of the Board of Directors	Administration	Yes	3/5/2025	3/17/2025	3/17/2025	4/12/2025	4/12/2025	4/12/2025	2025-010
4	4020	Board of Directors	Duties of Board President and Officers	Administration	Yes	1/25/2025	2/17/2025	2/18/2025	4/12/2025	4/12/2025	4/12/2025	2025-010
5	4025	Board of Directors	Board Meetings	Administration	Yes	3/5/2025	2/18/2025	3/17/2025	4/12/2025	4/12/2025	4/12/2025	2025-010
6	4030	Board of Directors	Board Meeting Agendas	Administration	Yes	1/25/2025	2/18/2025	3/17/2025	4/12/2025	4/12/2025	4/12/2025	2025-010
7	4035	Board of Directors	Board Meeting Conduct and Decorum	Administration	Yes	N/A	1/13/2025	1/13/2025	1/23/2025	1/23/2025	1/23/2025	2025-002
8	4040	Board of Directors	Board Actions and Decisions	Administration	Yes	1/25/2025	2/17/2025	3/17/2025	4/12/2025	4/12/2025	4/12/2025	2025-010
9	4045	Board of Directors	Attendance at Meetings	Administration	Yes							
10	4050	Board of Directors	Minutes of Board Meetings	Administration	Yes							
11	4055	Board of Directors	Rules of Order for Board and	Administration	Yes	3/5/2025	3/17/2025	3/17/2025	4/12/2025	4/12/2025	4/12/2025	2025-010
12	4060	Board of Directors	Training, Education and Conferences	Administration	Yes	4/10/2025	4/16/2025	4/16/2025	5/14/2025			
13 & 16	4065	Board of Directors	Remuneration, Director Per Diem Fees	Administration	Yes	4/10/2025	4/16/2025	4/16/2025	5/14/2025			
14	4070	Board of Directors	Payment of Expenses Incurred on	Administration	Yes	4/10/2025	4/16/2025	4/16/2025	5/14/2025			
15	4075	Board of Directors	Expenditure Reimbursement	Administration	Yes	4/10/2025	4/16/2025	4/16/2025	5/14/2025			
17	4080	Board of Directors	Membership in Associations	Administration	Yes							
18	4085	Board of Directors	Ethics Training	Administration	Yes							
19	4090	Board of Directors	Code of Ethics	Administration	Yes							
20	4095	Board of Directors	Ethics Policy	Administration	Yes							
N/A	4100	Board of Directors	Electronic Communications and Data Devices at Dais	Administration	Yes	6/28/2021	N/A	Directed to Full Board	7/14/2021	7/14/2021	7/14/2021	2021-011
N/A	4110	Board of Directors	Communications, Social Media and PR	Administration	Yes							
N/A	4120	Board of Directors	Legislative Advocacy	Administration	Yes							
N/A	4200	Board of Directors	Candidate Statement Fees	Administration	Yes							
1	5005	Personnel	Emergency Preparedness	Human Resources	Yes	7/29/2024	8/20/2024	8/20/2024	9/17/2024	9/17/2024	9/17/2024	2024-014
2	5010	Operations	Emergency Response Guideline for Hostile or Violent Incidents	Human Resources	Yes	11/8/2022	11/15/2022	11/15/2022	12/14/2022	12/14/2022	12/14/2022	2022-043
4	5020	Personnel	Environmental Health and Safety	Human Resources	Yes	7/29/2024	8/20/2024	8/20/2024	9/17/2024	9/17/2024	9/17/2024	2024-014
5	5025	Personnel	Illness and Injury Prevention Program	Human Resources	Yes	9/10/2024	9/18/2024	9/18/2024	10/9/2024	10/9/2024	10/9/2024	2024-018
6	5030	Operations	Budget Preparation	Finance	Yes	11/8/2022	11/15/2022	11/15/2022	12/14/2022	12/14/2022	12/14/2022	2022-043
N/A	5031	Operations	User Fee Cost Recovery	Finance	Yes	11/15/2022	N/A	N/A	12/14/2022	12/14/2022	12/14/2022	2022-039
7	5035	Operations	Fixed-Asset Accounting Control	Finance	Yes		N/A	Direct to Full Board				
8	5040	Operations	Fixed-Asset Capitalization	Finance	Yes	3/26/2025	5/1/2025	5/1/2025	5/14/2025			
9	5045	Operations	Investment of District Funds	Finance	Yes	11/15/2023	12/5/2024	12/5/2024	12/11/2024	12/11/2024	12/11/2024	2024-021
N/A	5046	Operations	Other Post-Employment Benefits	Finance	Yes	5/10/2022	N/A	8/1/2024	8/14/2024	8/14/2024	8/14/2024	2024-012
N/A	5047	Operations	Pension Funding	Finance	Yes	8/10/2023	8/1/2024	8/1/2024	8/14/2024	8/14/2024	8/14/2024	2024-012
N/A	5048	Operations	Issuance and Management of Long- Term Debt	Finance	No							
10	5050	Operations	Alternative Payment Plans	Finance	Yes	11/25/2024	12/5/2024	1/2/2025	1/8/2025	1/8/2025	1/8/2025	2025-001
11	5055	Operations	Employment of Consultants and	Finance	Yes							
12	5060	Operations	Employment of Outside Contractors	Finance	Yes							
13	5065	Engineering	Easement Abandonment	Engineering	Yes		N/A	Direct to Full Board				
14	5066	Engineering	Easement Acceptance	Engineering	No		N/A	Direct to Full Board				
15	5070	Engineering	Encroachment Permits	Engineering	Yes		N/A	Direct to Full Board				
16	5075	Operations	Credit Card Usage	Finance	Yes		8/1/2024					

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17	5080	Operations	Purchasing	Finance	Yes		N/A	Direct to Full Board				
18	5085	Operations	Disposal of Surplus Property or	Finance	Yes	11/27/2024	12/5/2024	12/5/2024	1/8/2025	1/8/2025	1/8/2025	2025-001
19	5090	Operations	Records Retention	Administration	Yes	4/28/2023	4/18/2023	5/16/2023	6/14/2023	6/14/2023	6/14/2023	2023-017
N/A	5095	Operations	District Residences and Facility	Human Resources	Yes	7/21/2020	6/21/2021	Requested edits, sent to	Requested Edits	10/28/2021	10/28/2021	2021-019
N/A	5100	Operations	Press Relations and District Social	IT/Personnel	Yes	3/5/2025	3/18/2025	4/15/2025	5/14/2025			
3	6015	Miscellaneous	Public Complaints	Human Resources	Yes	N/A	N/A	N/A	1/8/2025	1/8/2025	1/8/2025	2025-001
4	5110	Miscellaneous	Claims Against the District	Finance	Yes	11/15/2023	11/7/2024	1/21/2025	1/8/2025	1/8/2025	1/8/2025	2025-001
6	5115	Engineering	District Standards for the Furnishing of	Engineering	Yes		N/A	Direct to Full Board				
7	5120	Miscellaneous	Environmental Review Guidelines	Engineering	Yes		N/A	Direct to Full Board				
8	5125	Miscellaneous	Annexation	Engineering	Yes		N/A	Direct to Full Board				
9	5130	Miscellaneous	Construction Requirements	Engineering	Yes		N/A	Direct to Full Board				
1	6005	Miscellaneous	Purpose of Board Policies	Combined with 1010	Yes		N/A	Direct to Board (Ad Hoc?)				
2	6010	Miscellaneous	Adoption, Amendment of Policies	Combined with 1010	Yes		N/A	Direct to Full Board				
5	6025	Miscellaneous	Public Documents and Public Records	Administration	Yes	4/28/2023	4/18/2023	5/16/2023	6/14/2023	6/14/2023	6/14/2023	2023-017
N/A	6020	Miscellaneous	Copying Public Documents	Administration	Yes		N/A	Direct to Full Board				
N/A	7001	Information Technology	Acceptable Use Policy	IT/Personnel	Yes	1/26/2025	3/11/2025	3/18/2025	3/27/2025	3/27/2025	3/27/2025	2025-009
N/A	8001	Information Technology	Access Control Policy	Information Technology	Yes			Board Closed Session				
N/A	8002	Information Technology	IT Hardware and Software Procurement	Information Technology	Yes			Board Closed Session				
N/A	8003	Information Technology	Workstations, Servers, and Network	Information Technology	Yes			Board Closed Session				
N/A	8004	Information Technology	Asset Management Policy	Information Technology	Yes			Board Closed Session				
N/A	8005	Information Technology	Backup and Disaster Recovery Policy	Information Technology	Yes			Board Closed Session				
N/A	7002	Information Technology	Bring Your Own Device (BYOD) Policy	IT/Personnel	Yes	1/26/2025	3/11/2025	3/18/2025	3/27/2025	3/27/2025	3/27/2025	2025-009
N/A	8006	Information Technology	Change Management Policy	Information Technology	Yes			Board Closed Session				
N/A	7003	Information Technology	Cloud Computing Policy	Information Technology	Yes	3/10/2025	4/15/2025	4/15/2025	5/14/2025			
N/A	8007	Information Technology	Third-Party Risk Assessment Policy	Information Technology	Yes			Board Closed Session				
N/A	8008	Information Technology	Configuration Management Policy	Information Technology	Yes			Board Closed Session				
N/A	8009	Information Technology	Cybersecurity Policy	Information Technology	Yes			Board Closed Session				
N/A	8010	Information Technology	Data Breach Notification Policy	Information Technology	Yes			Board Closed Session				
N/A	8011	Information Technology	Data Classification Policy	Information Technology	Yes			Board Closed Session				
N/A	7004	Information Technology	Email and Communication Policy	IT/Personnel	Yes	1/2/2025	1/21/2025	1/21/2025	2/27/2025	2/27/2025	2/27/2025	2025-007
N/A	8012	Information Technology	Encryption Policy	Information Technology	Yes			Board Closed Session				
N/A	8013	Information Technology	Incident Response Policy	Information Technology	Yes			Board Closed Session				
N/A	8014	Information Technology	Information Security Policy	Information Technology	Yes			Board Closed Session				
N/A	7005	Information Technology	Internet and Social Media Ethics Policy	IT/Personnel	Yes	1/26/2025	3/11/2025	4/15/2025	5/14/2025			
N/A	8015	Information Technology	Mobile Device Management Policy	Information Technology	Yes			Board Closed Session				
N/A	8016	Information Technology	Network Security Policy	Information Technology	Yes			Board Closed Session				
N/A	7006	Information Technology	Password Policy	IT/Personnel	Yes	1/2/2025	1/21/2025	1/21/2025	2/27/2025	2/27/2025	2/27/2025	2025-007
N/A	8017	Information Technology	Patch Management Policy	Information Technology	Yes			Board Closed Session				
N/A	8018	Information Technology	Physical Security Policy	Information Technology	Yes			Board Closed Session				
N/A	8019	Information Technology	Privacy Policy	Information Technology	Yes			Board Closed Session				
N/A	7007	Information Technology	Remote Access Policy	Information Technology	Yes	3/10/2025	5/20/2025	5/20/2025				
N/A	8020	Information Technology	Risk Management Policy	Information Technology	Yes			Board Closed Session				
N/A	7008	Information Technology	Wireless Network Security Policy	IT/Personnel	Yes	3/10/2025	5/20/2025	5/20/2025				
N/A	8021	Information Technology	Server Management Policy	Information Technology	Yes			Board Closed Session				
N/A	8022	Information Technology	Software Development Policy	Information Technology	Yes			Board Closed Session				
N/A	8023	Information Technology	Third-Party Vendor Management Policy	Information Technology	Yes			Board Closed Session				
N/A	7009	Information Technology	Device Use Policy	IT/Personnel	Yes	3/10/2025	5/20/2025	5/20/2025				
N/A	8024	Information Technology	IT Asset Disposal (ITAD) or Electronic	Information Technology	Yes			Board Closed Session				
N/A	7010	Information Technology	Electronic Signature Policy	IT/Personnel	Yes							
N/A	8025	Information Technology	Asset Protection and Fraud Policy	Information Technology	Yes			Board Closed Session				
N/A	7011	Information Technology	Cellular Telephone Usage Policy	IT/Personnel	Yes	1/2/2025	1/21/2025	1/21/2025	2/27/2025	2/27/2025	2/27/2025	2025-007
N/A	7012	Information Technology	Accessibility Policy	IT/Personnel	Yes							
N/A	8026	Information Technology	Electronic Communications and Data	Information Technology	Yes			Board Closed Session				
N/A	8027	Information Technology	Computer and Business Continuity	Information Technology	Yes			Board Closed Session				
N/A	7013	Information Technology	Personally Identifiable Information (PII)	IT/Personnel	Yes							
N/A	7014	Information Technology	Artificial Intelligence (AI) Policy	IT/Personnel	Yes							
N/A	8028	Information Technology	Security and Technology Access for	Information Technology	Yes			Board Closed Session				

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BCVWD Policy Manual Project

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**Beaumont-Cherry Valley Water District
Finance and Audit Committee Meeting
July 2, 2025**

Item 9

STAFF REPORT

TO: Finance and Audit Committee

FROM: William Clayton, Finance Manager

SUBJECT: Amendment to the BCVWD Fiscal Year 2025 Operating Budget for 01-30-310-580011 General Legal

Staff Recommendation

Authorize staff to submit a request to the Board of Directors for authorization of a mid-year amendment to the Fiscal Year 2025 Operating Budget in an amount not to exceed \$136,000.

Executive Summary

District staff has identified a significant increase in legal services expenses for Fiscal Year 2025. The increase is due to the elevated volume and complexity of legal matters that require the expertise of outside counsel. While specific details of these matters are protected by attorney-client confidentiality, staff provides this report to notify the Committee of the anticipated need for a mid-year budget amendment not to exceed \$136,000 to ensure uninterrupted legal support for the District's ongoing operations.

Background

Under District policy, the General Manager may exercise discretion in administering the approved budget to respond to changed circumstances for any transaction under \$50,000. Any modification of more than \$50,000 shall require approval by the Board of Directors.

Legal services are a critical operational component, ensuring that the District adheres to all relevant legal and regulatory obligations. The District's 2025 legal services budget was set at \$83,500 based on historical usage and expected service levels. However, actual legal expenditures through May 2025 totaled \$91,450, already exceeding the full-year budget. These legal costs are associated with various ongoing matters including contract review, employment advisement, and inter-agency coordination.

Analysis

District staff has evaluated legal expenditures and determined that monthly legal fees are averaging approximately \$18,290. If this trend continues, projected legal costs for the remaining seven months of the fiscal year will amount to an additional \$128,030. When added to the year-to-date expenditures, the total projected cost for legal services in FY 2025 is approximately \$219,480.

This results in an estimated budget shortfall of \$135,980 compared to the original budget of \$83,500. Staff anticipates recommending a budget amendment in the amount of \$136,000 to the Board of Directors to ensure adequate resources for legal services through year-end.



Fiscal Impact

The fiscal impact is \$136,000, based on the projected overage, to 01-30-310-580011 General Legal.

Attachments

1. Resolution 2025-__: Authorizing an Amendment to the BCVWD Fiscal Year 2025 Operating Budget
2. Resolution 2024-22: A Resolution of the Board of Directors of the Beaumont-Cherry-Valley Water District Adopting the Fiscal Year 2025 Operating Budget and 2025-2029 Capital Improvement Budget for the Fiscal Year Ending December 31, 2025

Staff Report prepared by William Clayton, Finance Manager

RESOLUTION 2025-__

**A RESOLUTION OF THE BOARD OF DIRECTORS OF
THE BEAUMONT-CHERRY VALLEY WATER DISTRICT
AUTHORIZING AN AMENDMENT TO THE FISCAL
YEAR 2025 OPERATING BUDGET**

WHEREAS, at its meeting on December 11, 2024, the Board of Directors of the Beaumont-Cherry Valley Water District approved Resolution 2024-22 Adopting the Fiscal Year 2025 Operating Budget and 2025-2029 Capital Improvement Budget for the Fiscal Year Ending December 31, 2025; and

WHEREAS, the Board of Directors has carefully reviewed the proposed amendment and finds it necessary and appropriate to balance and amend the 2025 approved District operating budget as designated below; and

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

1. That \$136,000 is moved from the District's Capital Replacement Reserve to the Operating Budget for General Legal, 01-30-310-580011
2. That the 2025 Fiscal Year Budget amendment described above in Item 1 is hereby incorporated into the adopted Fiscal Year 2025 budget as adopted on December 11, 2024 by Resolution 2024-22 of the Beaumont-Cherry Valley Water District.
3. The District's General Manager is authorized to take all necessary actions to implement the provisions of the amended FY 2025 Budget as adopted by this Resolution without further Board action.
4. The General Manager is directed to implement the intent of this Resolution as soon as reasonable following applicable procedures. The expenditure amounts designated as amended for FY 2025 are hereby appropriated and may be expended by the departments or funds for which they are designated.

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

RESOLUTION 2024-22

**A RESOLUTION OF THE BOARD OF DIRECTORS OF
THE BEAUMONT-CHERRY VALLEY WATER DISTRICT
ADOPTING THE FISCAL YEAR 2025 OPERATING
BUDGET AND 2025-2029 CAPITAL IMPROVEMENT
BUDGET FOR THE FISCAL YEAR ENDING DECEMBER
31, 2025**

WHEREAS, the Board of Directors of the Beaumont-Cherry Valley Water District has reviewed the staff report, draft budget, and associated materials distributed for the December 11, 2024, Regular Meeting of the Board of Directors; and

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

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

1. In all aspects, the recitals stated above are true and correct.
2. The Budget Staff Report and Presentation and all associated documents are incorporated herein by reference, approved, and adopted as findings.
3. The Board of Directors determines and adopts the proposed organizational structure outlined in the staff report, budget, and associated documents.
4. The Board of Directors hereby approves and adopts the Fiscal Year 2025 Operating Budget and 2025-2029 Capital Improvement Budget.
5. The District's General Manager is authorized to take all necessary actions to implement the provisions of the Fiscal Year 2025 Budget as adopted by this Resolution, including recruiting and appointing positions within the limits of said Budget and Plan without further Board action.
6. The General Manager is directed to implement the intent of this Resolution as soon as reasonable following applicable procedures. The expenditure amounts designated for Fiscal Year 2025 are hereby appropriated and may be expended by the departments or funds for which they are designated.

ADOPTED this 11th day of December, by the following vote:

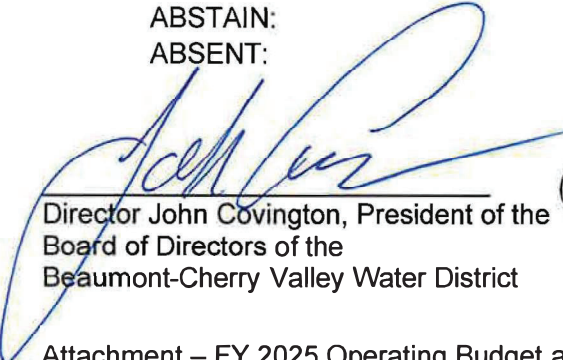
AYES: Covington, Slawson, Williams, Ramirez, Hoffman

NOES:

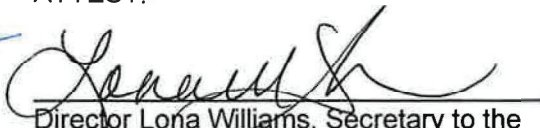
ABSTAIN:

ABSENT:

ATTEST:



Director John Covington, President of the
Board of Directors of the
Beaumont-Cherry Valley Water District



Director Lona Williams, Secretary to the
Board of Directors of the
Beaumont-Cherry Valley Water District

Attachment – FY 2025 Operating Budget and 2025-2029 Capital Improvement Budget



**Beaumont-Cherry Valley Water District
Finance and Audit Committee Meeting
July 2, 2025**

Item 10

STAFF REPORT

TO: Finance and Audit Committee

FROM: Finance and Administration

SUBJECT: 2025 Mid-Year Budget Review

Staff Recommendation

No recommendation. Information only.

Executive Summary

Staff has evaluated the projected expenses for 2025 and, based on those estimates identified general ledger accounts that could exceed the approved operating budget amounts, as well as accounts that are trending to provide savings. Table 1, Summary of 2025 Mid-year Transfers, records the transferring of the savings to cover the expense shortfalls, with a zero net effect to the overall Operating Budget.

Table 1 - Summary of 2025 Mid-Year Transfers

From Account #	Account Name	Amount	To Account #	Account Name2	Amount
01-20-210-550046	Office Equipment	(1,000.00)	01-20-210-550042	Office Supplies	1,000.00
01-30-310-580036	Other Professional Services	(500.00)	01-30-310-550001	Bank/Financial Service Fees	500.00
01-30-310-580036	Other Professional Services	(24,000.00)	01-30-330-550050	Utility Billing Service	24,000.00
01-40-410-500105	Labor	(3,000.00)	01-40-410-500113	Standby/On-Call	3,000.00
01-40-410-500105	Labor	(1,500.00)	01-40-410-500125	Health Insurance	1,500.00
01-40-410-510011	Treatment and Chemicals	(1,600.00)	01-40-410-550042	Office Supplies	1,600.00
01-40-430-540001	Backflow Maintenance	(200.00)	01-40-430-550042	Office Supplies	200.00
01-40-410-500105	Labor	(5,000.00)	01-40-470-500105	Labor	5,000.00
01-40-440-500105	Labor	(12,000.00)	01-40-470-500105	Labor	12,000.00
01-40-440-530001	Minor Capital Acquisitions	(3,000.00)	01-40-440-510031	Small Tools, Parts & Maint	3,000.00
01-40-450-500125	Health Insurance	(5,800.00)	01-40-470-500125	Health Insurance	5,800.00
01-40-470-520053	Maintenance & Repair-Paving Beaumont	(30,000.00)	01-40-440-540042	Meters Maintenance & Services	30,000.00
TOTALS:		(87,600.00)	TOTALS:		87,600.00

Background

District staff has implemented a mid-year budget review of all expense accounts as part of the overall budget process. This process provides an opportunity to review the status of the budget and to adjust the District's planned operations and budget as needed.



The Finance team provided District staff with a report of the actual expenses from January through May of 2025, along with the projected expenses for June through December 2025, based on the prior five-year's activity. With the assistance of the Finance team, each department Director was responsible for identifying potential expense overages, and savings, in order to request a transfer of funds. The transfer requests were evaluated by the Director of Finance and Administration before being presented to the General Manager for final approval.

The General Manager may exercise discretion in the administration of the budget to respond to changed circumstances by requesting or approving budget transfers between line items within a department for any single line-item modification below \$50,000. All budget transfers are documented and tracked in the District's computerized financial system and reported to the Finance and Audit committee in the monthly Budget Variance Reports.

Fiscal Impact

There is no fiscal impact to the 2025 BCVWD Operating Budget as a result of the Mid-Year Budget Review, as the transfers net to zero.

Attachments

1. Budget Transfers Approval Form
2. Budget Variance Expense (Transfers backup)

Staff Report prepared by William Clayton, Finance Manager

Attachment 1

Budget Transfers

Fiscal Year: 2025

Period: 06

Note: 2025 Mid-Year-End Transfers

JV Number:

From Account #	Account Name	To Account #	Account Name	Amount	Amount	Transfer Description
01-20-210-550046	Office Equipment			(1,000.00)		
		01-20-210-550042	Office Supplies		1,000.00	Office supplies purchased for Engineering - new GL
01-30-310-580036	Other Professional Services			(500.00)		
		01-30-310-550001	Bank/Financial Service Fees		500.00	Increased Loomis armored truck service charges
01-30-310-580036	Other Professional Services			(24,000.00)		
		01-30-330-550050	Utility Billing Service		24,000.00	Paymentus notification mailed
01-40-410-500105	Labor			(4,500.00)		
		01-40-410-500113	Standby/On-Call		3,000.00	Estimated shortfall
		01-40-410-500125	Health Insurance		1,500.00	Estimated shortfall
01-40-410-510011	Treatment and Chemicals			(1,600.00)		
		01-40-410-550042	Office Supplies		1,600.00	Office supplies purchased for Operations - new GL
01-40-430-540001	Backflow Maintenance			(200.00)		
		01-40-430-550042	Office Supplies		200.00	Office supplies purchased for Backflow program - new GL
01-40-410-500105	Labor			(5,000.00)		
01-40-440-500105	Labor			(12,000.00)		
		01-40-470-500105	Labor		17,000.00	non-470 EEs worked in 470 (weed abatement)
01-40-440-530001	Minor Capital Acquisitions			(3,000.00)		
		01-40-440-510031	Small Tools, Parts, & Maint		3,000.00	Unforeseen tool replacements and necessary maintenance
01-40-450-500125	Health Insurance			(5,800.00)		
		01-40-470-500125	Health Insurance		5,800.00	Estimated shortfall
01-40-470-520053	Maintenance & Repair-Paving Beaumont			(30,000.00)		
		01-40-440-540042	Meters Maintenance & Services		30,000.00	Expensed inventory for large scale register change out, cut cables etc. to improve AMI capabilities
			TOTALS:	(87,600.00)	87,600.00	

Prepared By: Will C. G., Finance Manager

Date: 6/25/2025

Approved By: [Signature], Director of Finance and Administration

Date: 6/25/2025

Approved By: [Signature], General Manager

Date: 6/25/2025

Attachment 2

General Ledger

Budget Variance Expense

User: wclayton
Printed: 6/25/2025 11:46:22 AM
Period 01 - 06
Fiscal Year 2025

Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/ Uncollect	Matching	Action	Amount	Notes
10	BOARD OF DIRECTORS										
01-10-110-500101	Board of Directors Fees	\$ 128,000.00	\$ 10,670.40	\$ 54,538.30	\$ 73,461.70	\$ -	57.39%				
01-10-110-500115	Social Security	\$ 8,000.00	\$ 661.57	\$ 3,381.31	\$ 4,618.69	\$ -	57.73%				
01-10-110-500120	Medicare	\$ 2,000.00	\$ 154.72	\$ 790.85	\$ 1,209.15	\$ -	60.46%				
01-10-110-500125	Health Insurance	\$ 94,500.00	\$ 4,563.00	\$ 27,378.00	\$ 67,122.00	\$ -	71.03%				
01-10-110-500140	Life Insurance	\$ 2,500.00	\$ 8.91	\$ 54.06	\$ 2,445.94	\$ -	97.84%				
01-10-110-500143	EAP Program	\$ 500.00	\$ 9.85	\$ 59.10	\$ 440.90	\$ -	88.18%				
01-10-110-500145	Workers' Compensation	\$ 1,000.00	\$ 77.24	\$ 386.25	\$ 613.75	\$ -	61.38%				
01-10-110-500175	Training/Education/Mtgs/Travel	\$ 55,000.00	\$ 3,025.39	\$ 8,808.46	\$ 46,191.54	\$ -	83.98%				
	Board of Directors Personnel	\$ 291,500.00	\$ 19,171.08	\$ 95,396.33	\$ 196,103.67	\$ -	67.27%				
01-10-110-550043	Supplies-Other	\$ 1,700.00	\$ -	\$ 103.70	\$ 1,596.30	\$ -	93.90%				
	Board of Directors Materials & Supplies	\$ 1,700.00	\$ -	\$ 103.70	\$ 1,596.30	\$ -	93.90%				
01-10-110-550012	Election Expenses	\$ 143,000.00	\$ -	\$ 142,418.40	\$ 581.60	\$ -	0.41%				
01-10-110-550051	Advertising/Legal Notices	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	100.00%				
	Board of Directors Services	\$ 145,000.00	\$ -	\$ 142,418.40	\$ 2,581.60	\$ -	1.78%				
Expense Total	BOARD OF DIRECTORS	\$ 438,200.00	\$ 19,171.08	\$ 237,918.43	\$ 200,281.57	\$ -	45.71%				
20	ENGINEERING										
210	Engineering Personnel										
01-20-210-500105	Labor	\$ 539,500.00	\$ 25,930.25	\$ 164,973.95	\$ 374,526.05	\$ -	69.42%				
01-20-210-500114	Incentive Pay	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ -	100.00%				
01-20-210-500115	Social Security	\$ 42,000.00	\$ 1,274.98	\$ 11,540.49	\$ 30,459.51	\$ -	72.52%				
01-20-210-500120	Medicare	\$ 10,000.00	\$ 387.53	\$ 2,711.52	\$ 7,288.48	\$ -	72.88%				
01-20-210-500125	Health Insurance	\$ 97,000.00	\$ 6,539.82	\$ 46,026.20	\$ 50,973.80	\$ -	52.55%				
01-20-210-500140	Life Insurance	\$ 1,000.00	\$ 42.99	\$ 305.23	\$ 694.77	\$ -	69.48%				
01-20-210-500143	EAP Program	\$ 500.00	\$ 5.90	\$ 39.84	\$ 460.16	\$ -	92.03%				
01-20-210-500145	Workers' Compensation	\$ 5,500.00	\$ 235.80	\$ 1,436.35	\$ 4,063.65	\$ -	73.88%				
01-20-210-500150	Unemployment Insurance	\$ 8,000.00	\$ -	\$ -	\$ 8,000.00	\$ -	100.00%				
01-20-210-500155	Retirement/CalPERS	\$ 55,500.00	\$ 2,304.78	\$ 16,263.61	\$ 39,236.39	\$ -	70.70%				
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%				
01-20-210-500180	Accrued Sick Leave Expense	\$ 35,500.00	\$ 222.40	\$ 1,512.22	\$ 33,987.78	\$ -	95.74%				
01-20-210-500185	Accrued Vacation Leave Expense	\$ 31,500.00	\$ 554.80	\$ 11,279.11	\$ 20,220.89	\$ -	64.19%				
01-20-210-500187	Accrued Leave Payments	\$ 27,500.00	\$ -	\$ 9,093.96	\$ 18,406.04	\$ -	66.93%				
01-20-210-500195	CIP Related Labor	\$ (225,000.00)	\$ (2,409.42)	\$ (33,014.12)	\$ (191,985.88)	\$ -	85.33%				
220	Development Services Personnel										
01-20-220-500105	Labor	\$ 77,000.00	\$ 9,470.20	\$ 33,671.55	\$ 43,328.45	\$ -	56.27%				
01-20-220-500115	Social Security	\$ 5,000.00	\$ 587.67	\$ 2,100.68	\$ 2,899.32	\$ -	57.99%				
01-20-220-500120	Medicare	\$ 1,500.00	\$ 137.45	\$ 488.61	\$ 1,011.39	\$ -	67.43%				
01-20-220-500125	Health Insurance	\$ 19,500.00	\$ 2,225.76	\$ 6,567.28	\$ 12,932.72	\$ -	66.32%				
01-20-220-500140	Life Insurance	\$ 500.00	\$ 15.54	\$ 43.49	\$ 456.51	\$ -	91.30%				
01-20-220-500143	EAP Program	\$ 500.00	\$ 1.98	\$ 5.53	\$ 494.47	\$ -	98.89%				
01-20-220-500145	Workers' Compensation	\$ 1,000.00	\$ 83.64	\$ 281.91	\$ 718.09	\$ -	71.81%				
01-20-220-500150	Unemployment Insurance	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	\$ -	100.00%				
01-20-220-500155	Retirement/CalPERS	\$ 7,000.00	\$ 817.34	\$ 2,905.96	\$ 4,094.04	\$ -	58.49%				
	Engineering Personnel	\$ 753,000.00	\$ 48,429.41	\$ 278,233.37	\$ 474,766.63	\$ -	63.05%				
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	\$ 10,864.97	\$ -	98.77%				
01-20-210-550042	Office Supplies	\$ -	\$ 317.99	\$ 317.99	\$ (317.99)	\$ -	0.00% A	To	\$ 1,000.00		
01-20-210-550046	Office Equipment	\$ 6,000.00	\$ -	\$ 129.61	\$ 5,870.39	\$ -	97.84% A	From	\$ (1,000.00)		
	Engineering Materials & Supplies	\$ 20,000.00	\$ 317.99	\$ 582.63	\$ 19,417.37	\$ -	97.09%				
01-20-210-500190	Temporary Labor	\$ 21,100.00	\$ 404.50	\$ 7,877.65	\$ 13,222.35	\$ -	62.67%				
01-20-210-550030	Membership Dues	\$ 2,100.00	\$ -	\$ 501.00	\$ 1,599.00	\$ -	76.14%				

Budget Variance Expense June 2025
BC 6/25/2025

General Ledger
Budget Variance Expense

User: wclayton
Printed: 6/25/2025 11:46:22 AM
Period 01 - 06
Fiscal Year 2025

Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/ Uncollect	Matching	Action	Amount	Notes
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	\$ 2,720.00	\$ 117,280.00	\$ -	97.73%				
	Engineering Services	\$ 148,200.00	\$ 1,764.50	\$ 12,255.00	\$ 135,945.00	\$ -	91.73%				
Expense Total	ENGINEERING	\$ 921,200.00	\$ 50,511.90	\$ 291,071.00	\$ 630,129.00	\$ -	68.40%				
30	FINANCE & ADMINISTRATION										
310	Finance & Administration Personnel										
01-30-310-500105	Labor	\$ 1,114,000.00	\$ 78,016.84	\$ 481,907.91	\$ 632,092.09	\$ -	56.74%				
01-30-310-500109	FLSA Overtime	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	100.00%				
01-30-310-500110	Overtime	\$ 3,500.00	\$ -	\$ 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	\$ 300.00	\$ 4,200.00	\$ -	93.33%				
01-30-310-500115	Social Security	\$ 89,000.00	\$ 5,262.16	\$ 32,327.14	\$ 56,672.86	\$ -	63.68%				
01-30-310-500120	Medicare	\$ 21,000.00	\$ 1,230.69	\$ 5,734.92	\$ 15,265.08	\$ -	72.69%				
01-30-310-500125	Health Insurance	\$ 190,500.00	\$ 14,953.36	\$ 89,720.16	\$ 100,779.84	\$ -	52.90%				
01-30-310-500130	CalPERS Health Admin Costs	\$ 3,000.00	\$ 231.93	\$ 1,320.84	\$ 1,679.16	\$ -	55.97%				
01-30-310-500140	Life Insurance	\$ 2,000.00	\$ 136.77	\$ 818.12	\$ 1,181.88	\$ -	59.09%				
01-30-310-500143	EAP Program	\$ 500.00	\$ 15.76	\$ 94.56	\$ 405.44	\$ -	81.09%				
01-30-310-500145	Workers' Compensation	\$ 9,500.00	\$ 645.94	\$ 3,488.65	\$ 6,011.35	\$ -	63.28%				
01-30-310-500150	Unemployment Insurance	\$ 16,500.00	\$ -	\$ 450.00	\$ 16,050.00	\$ -	97.27%				
01-30-310-500155	Retirement/CalPERS	\$ 236,000.00	\$ 11,205.39	\$ 99,497.69	\$ 136,502.31	\$ -	57.84%				
01-30-310-500161	Estimated Current Year OPEB	\$ 111,300.00	\$ 9,275.00	\$ 55,650.00	\$ 55,650.00	\$ -	50.00%				
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	\$ 213.98	\$ 4,914.78	\$ 30,085.22	\$ -	85.96%				
01-30-310-500180	Accrued Sick Leave Expense	\$ 63,500.00	\$ 2,842.50	\$ 12,470.45	\$ 51,029.55	\$ -	80.36%				
01-30-310-500185	Accrued Vacation Leave Expense	\$ 100,500.00	\$ 3,699.11	\$ 10,253.24	\$ 90,246.76	\$ -	89.80%				
01-30-310-500187	Accrued Leave Payments	\$ 138,000.00	\$ -	\$ 21,958.38	\$ 116,041.62	\$ -	84.09%				
01-30-310-560000	GASB 68 Pension Expense	\$ 215,000.00	\$ 6,128.33	\$ 36,769.98	\$ 178,230.02	\$ -	82.90%				
320	Human Resources & Risk Management Personnel										
01-30-320-500105	Labor	\$ 119,000.00	\$ 8,046.40	\$ 46,266.80	\$ 72,733.20	\$ -	61.12%				
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	\$ 2,932.68	\$ 5,567.32	\$ -	65.50%				
01-30-320-500120	Medicare	\$ 2,000.00	\$ 116.74	\$ 685.85	\$ 1,314.15	\$ -	65.71%				
01-30-320-500125	Health Insurance	\$ 30,500.00	\$ 2,527.46	\$ 15,164.76	\$ 15,335.24	\$ -	50.28%				
01-30-320-500140	Life Insurance	\$ 500.00	\$ 13.02	\$ 78.12	\$ 421.88	\$ -	84.38%				
01-30-320-500143	EAP Program	\$ 500.00	\$ 1.97	\$ 11.82	\$ 488.18	\$ -	97.64%				
01-30-320-500145	Workers' Compensation	\$ 1,000.00	\$ 58.26	\$ 314.55	\$ 685.45	\$ -	68.55%				
01-30-320-500150	Unemployment Insurance	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	100.00%				
01-30-320-500155	Retirement/CalPERS	\$ 11,000.00	\$ 694.40	\$ 4,137.26	\$ 6,862.74	\$ -	62.39%				
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	\$ 500.00	\$ 500.00	\$ 18,300.00	\$ -	97.34%				
01-30-320-500177	General Safety Trng & Supplies	\$ 24,200.00	\$ -	\$ 6,110.00	\$ 18,090.00	\$ -	74.75%				
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	\$ -	\$ 1,875.00	\$ 2,625.00	\$ -	58.33%				
330	Customer Service Personnel										
01-30-330-500105	Labor	\$ 396,800.00	\$ 27,796.32	\$ 152,018.03	\$ 244,781.97	\$ -	61.69%				
01-30-330-500109	FLSA Overtime	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	100.00%				
01-30-330-500110	Overtime	\$ 3,000.00	\$ -	\$ 1,701.20	\$ 1,298.80	\$ -	43.29%				
01-30-330-500111	Double Time	\$ 700.00	\$ -	\$ 324.54	\$ 375.46	\$ -	53.64%				
01-30-330-500114	Incentive Pay	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ -	100.00%				
01-30-330-500115	Social Security	\$ 29,000.00	\$ 1,832.63	\$ 10,237.98	\$ 18,762.02	\$ -	64.70%				
01-30-330-500120	Medicare	\$ 7,000.00	\$ 428.59	\$ 2,394.30	\$ 4,605.70	\$ -	65.80%				
01-30-330-500125	Health Insurance	\$ 133,000.00	\$ 10,822.74	\$ 62,503.55	\$ 70,496.45	\$ -	53.00%				
01-30-330-500140	Life Insurance	\$ 1,000.00	\$ 47.74	\$ 268.44	\$ 731.56	\$ -	73.16%				
01-30-330-500143	EAP Program	\$ 500.00	\$ 9.85	\$ 53.19	\$ 446.81	\$ -	89.36%				

General Ledger
Budget Variance Expense

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Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/ Uncollect	Matching	Action	Amount	Notes
01-30-330-500145	Workers' Compensation	\$ 3,500.00	\$ 213.40	\$ 1,086.71	\$ 2,413.29	\$ -	68.95%				
01-30-330-500150	Unemployment Insurance	\$ 6,000.00	\$ -	\$ -	\$ 6,000.00	\$ -	100.00%				
01-30-330-500155	Retirement/CalPERS	\$ 46,500.00	\$ 3,321.46	\$ 25,581.39	\$ 20,918.61	\$ -	44.99%				
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	\$ 7,925.00	\$ -	99.06%				
01-30-330-500180	Accrued Sick Leave Expense	\$ 18,500.00	\$ -	\$ 3,775.11	\$ 14,724.89	\$ -	79.59%				
01-30-330-500185	Accrued Vacation Leave Expense	\$ 25,500.00	\$ 1,675.68	\$ 5,054.05	\$ 20,445.95	\$ -	80.18%				
01-30-330-500187	Accrued Leave Payments	\$ 19,500.00	\$ -	\$ 2,126.98	\$ 17,373.02	\$ -	89.09%				
	Finance & Administration Personnel	\$ 3,301,400.00	\$ 192,513.60	\$ 1,204,280.63	\$ 2,097,119.37	\$ -	63.52%				
310	Finance & Administration Materials & Supplies										
01-30-310-550042	Office Supplies	\$ 11,200.00	\$ (1,114.71)	\$ 4,497.49	\$ 6,702.51	\$ -	59.84%				
01-30-310-550046	Office Equipment	\$ 5,500.00	\$ -	\$ 94.70	\$ 5,405.30	\$ -	98.28%				
01-30-310-550048	Postage	\$ 62,200.00	\$ 141.58	\$ 16,513.55	\$ 45,686.45	\$ -	73.45%				
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	\$ -	\$ 1,521,804.96	\$ 2,094,495.04	\$ -	57.92%				
320	Human Resources & Risk Management Materials & Supplies										
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%				
330	Customer Service Materials & Supplies										
01-30-330-550006	Cashiering Shortages/Overages	\$ 100.00	\$ (0.10)	\$ 100.94	\$ (0.94)	\$ -	-0.94%				
	Finance & Administration Materials & Supplies	\$ 3,727,200.00	\$ (973.23)	\$ 1,547,217.86	\$ 2,179,982.14	\$ -	58.49%				
310	Finance & Administration Services										
01-30-310-550001	Bank/Financial Service Fees	\$ 4,000.00	\$ -	\$ 1,595.10	\$ 2,404.90	\$ -	60.12%	B	To	\$ 500.00	
01-30-310-550030	Membership Dues	\$ 46,200.00	\$ -	\$ 26,202.81	\$ 19,997.19	\$ -	43.28%				
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	\$ -	\$ 95,334.35	\$ 282,665.65	\$ -	74.78%				
01-30-310-550061	Media Outreach	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ -	100.00%				
01-30-310-580001	Accounting and Audit	\$ 48,400.00	\$ -	\$ 38,760.00	\$ 9,640.00	\$ -	19.92%				
01-30-310-580011	General Legal	\$ 83,500.00	\$ -	\$ 80,520.96	\$ 2,979.04	\$ -	3.57%				
01-30-310-580036	Other Professional Services	\$ 200,000.00	\$ -	\$ 67,517.98	\$ 132,482.02	\$ -	66.24%	B,C	From	\$ (24,500.00)	Paymentus notification mailed
320	Human Resources & Risk Management Services										
01-30-320-550025	Employee Retention	\$ 6,000.00	\$ -	\$ 666.60	\$ 5,333.40	\$ -	88.89%				
01-30-320-550026	Recruitment Expense	\$ 9,000.00	\$ -	\$ 1,147.71	\$ 7,852.29	\$ -	87.25%				
01-30-320-550030	Membership Dues	\$ 1,100.00	\$ -	\$ 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	\$ -	\$ 1,311.98	\$ 5,688.02	\$ -	81.26%				
330	Customer Service Services										
01-30-330-500190	Temporary Labor	\$ 15,600.00	\$ -	\$ 8,940.04	\$ 6,659.96	\$ -	42.69%				
01-30-330-550008	Transaction/Return Fees	\$ 1,500.00	\$ -	\$ 213.67	\$ 1,286.33	\$ -	85.76%				
01-30-330-550010	Transaction/Credit Card Fees	\$ -	\$ -	\$ 17,392.47	\$ (17,392.47)	\$ -	0.00%				
01-30-330-550014	Credit Check Fees	\$ 6,500.00	\$ -	\$ 2,242.72	\$ 4,257.28	\$ -	65.50%				
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	\$ -	\$ 260.00	\$ 2,240.00	\$ -	89.60%				
01-30-330-550050	Utility Billing Service	\$ 120,000.00	\$ -	\$ 80,112.67	\$ 39,887.33	\$ -	33.24%	C	To	\$ 24,000.00	Paymentus notification mailed
01-30-330-550051	Advertising/Legal Notices	\$ 900.00	\$ -	\$ -	\$ 900.00	\$ -	100.00%				
	Finance & Administration Services	\$ 939,400.00	\$ -	\$ 423,151.06	\$ 516,248.94	\$ -	54.96%				
Expense Total	FINANCE & ADMINISTRATION	\$ 7,968,000.00	\$ 191,540.37	\$ 3,174,649.55	\$ 4,793,350.45	\$ -	60.16%				
35	INFORMATION TECHNOLOGY										
01-35-315-500105	Labor	\$ 196,000.00	\$ 14,899.20	\$ 87,532.80	\$ 108,467.20	\$ -	55.34%				
01-35-315-500114	Incentive Pay	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	100.00%				

General Ledger
Budget Variance Expense

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Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/ Uncollect	Matching	Action	Amount	Notes
01-35-315-500115	Social Security	\$ 16,500.00	\$ 924.98	\$ 7,220.47	\$ 9,279.53	\$ -	56.24%				
01-35-315-500120	Medicare	\$ 4,000.00	\$ 216.32	\$ 1,616.19	\$ 2,383.81	\$ -	59.60%				
01-35-315-500125	Health Insurance	\$ 26,000.00	\$ 2,154.05	\$ 12,924.30	\$ 13,075.70	\$ -	50.29%				
01-35-315-500140	Life Insurance	\$ 500.00	\$ 24.06	\$ 144.36	\$ 355.64	\$ -	71.13%				
01-35-315-500143	EAP Program	\$ 500.00	\$ 1.97	\$ 11.82	\$ 488.18	\$ -	97.64%				
01-35-315-500145	Workers' Compensation	\$ 2,000.00	\$ 107.88	\$ 587.30	\$ 1,412.70	\$ -	70.64%				
01-35-315-500150	Unemployment Insurance	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ -	100.00%				
01-35-315-500155	Retirement/CalPERS	\$ 34,500.00	\$ 1,285.80	\$ 7,695.83	\$ 26,804.17	\$ -	77.69%				
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%				
	Information Technology Personnel	\$ 354,800.00	\$ 19,614.26	\$ 146,337.34	\$ 208,462.66	\$ -	58.75%				
01-35-315-550044	Printing/Toner and Maintenance	\$ 30,000.00	\$ -	\$ 4,747.92	\$ 25,252.08	\$ -	84.17%				
01-35-315-580016	Computer Hardware	\$ 30,000.00	\$ 2,587.08	\$ 8,368.64	\$ 21,631.36	\$ -	72.10%				
01-35-315-580028	Cybersecurity Soft/Hardware	\$ 60,900.00	\$ -	\$ 22,519.56	\$ 38,380.44	\$ -	63.02%				
01-35-315-580030	Repair/Purchase Radio Comm Eq	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ -	100.00%				
	Information Technology Materials & Supplies	\$ 130,900.00	\$ 2,587.08	\$ 35,636.12	\$ 95,263.88	\$ -	72.78%				
01-35-315-501511	Telephone/Internet Service	\$ 93,000.00	\$ 11,660.78	\$ 42,655.58	\$ 50,344.42	\$ -	54.13%				
01-35-315-501521	Building Alarms and Security	\$ 34,000.00	\$ 1,350.25	\$ 9,091.97	\$ 24,908.03	\$ -	73.26%				
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	\$ -	\$ 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	\$ 7,113.71	\$ 125,494.24	\$ 195,505.76	\$ -	60.91%				
01-35-315-580027	AMR/AMI Annual Support	\$ 171,200.00	\$ -	\$ 20,932.05	\$ 150,267.95	\$ -	87.77%				
	Information Technology Services	\$ 647,700.00	\$ 20,124.74	\$ 198,753.72	\$ 448,946.28	\$ -	69.31%				
Expense Total	INFORMATION TECHNOLOGY	\$ 1,133,400.00	\$ 42,326.08	\$ 380,727.18	\$ 752,672.82	\$ -	66.41%				
40	OPERATIONS										
410	Source of Supply Personnel										
01-40-410-500105	Labor	\$ 520,500.00	\$ 36,195.42	\$ 211,694.79	\$ 308,805.21	\$ -	59.33%	D,E,H	From	\$ (9,500.00)	non-470 EEs worked in 470 (weed abatement)
01-40-410-500109	FLSA Overtime	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	100.00%				
01-40-410-500110	Overtime	\$ 25,500.00	\$ 209.88	\$ 3,929.37	\$ 21,570.63	\$ -	84.59%				
01-40-410-500111	Double Time	\$ 12,000.00	\$ -	\$ 1,158.46	\$ 10,841.54	\$ -	90.35%				
01-40-410-500113	Standby/On-Call	\$ 11,000.00	\$ 1,120.00	\$ 7,260.00	\$ 3,740.00	\$ -	34.00%	D	To	\$ 3,000.00	Estimated shortfall
01-40-410-500114	Incentive Pay	\$ 3,000.00	\$ 200.00	\$ 1,200.00	\$ 1,800.00	\$ -	60.00%				
01-40-410-500115	Social Security	\$ 41,500.00	\$ 2,684.17	\$ 15,393.56	\$ 26,106.44	\$ -	62.91%				
01-40-410-500120	Medicare	\$ 10,000.00	\$ 627.73	\$ 3,600.10	\$ 6,399.90	\$ -	64.00%				
01-40-410-500125	Health Insurance	\$ 128,500.00	\$ 10,699.08	\$ 64,381.07	\$ 64,118.93	\$ -	49.90%	E	To	\$ 1,500.00	Estimated shortfall
01-40-410-500140	Life Insurance	\$ 1,000.00	\$ 64.84	\$ 384.84	\$ 615.16	\$ -	61.52%				
01-40-410-500143	EAP Program	\$ 500.00	\$ 9.85	\$ 59.57	\$ 440.43	\$ -	88.09%				
01-40-410-500145	Workers' Compensation	\$ 22,000.00	\$ 1,575.66	\$ 8,624.78	\$ 13,375.22	\$ -	60.80%				
01-40-410-500150	Unemployment Insurance	\$ 36,500.00	\$ -	\$ -	\$ 36,500.00	\$ -	100.00%				
01-40-410-500155	Retirement/CalPERS	\$ 125,500.00	\$ 5,965.44	\$ 49,772.60	\$ 75,727.40	\$ -	60.34%				

General Ledger
Budget Variance Expense

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Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/ Uncollect	Matching	Action	Amount	Notes
01-40-410-500165	Uniforms and Employee Benefits	\$ 3,500.00	\$ -	\$ 1,642.22	\$ 1,857.78	\$ -	53.08%				
01-40-410-500175	Training/Education/Mtgs/Travel	\$ 3,000.00	\$ 150.00	\$ 817.00	\$ 2,183.00	\$ -	72.77%				
01-40-410-500180	Accrued Sick Leave Expense	\$ 24,000.00	\$ 790.06	\$ 11,266.83	\$ 12,733.17	\$ -	53.05%				
01-40-410-500185	Accrued Vacation Leave Expense	\$ 42,000.00	\$ 3,770.10	\$ 15,873.73	\$ 26,126.27	\$ -	62.21%				
01-40-410-500187	Accrued Leave Payments	\$ 30,000.00	\$ 1,757.40	\$ 1,757.40	\$ 28,242.60	\$ -	94.14%				
01-40-410-500195	CIP Related Labor	\$ (22,800.00)	\$ -	\$ -	\$ (22,800.00)	\$ -	100.00%				
430	Cross-Connection/Non-Potable Water Personnel										
01-40-430-500105	Labor	\$ 111,000.00	\$ 8,190.20	\$ 46,239.72	\$ 64,760.28	\$ -	58.34%				
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	\$ 300.00	\$ 700.00	\$ -	70.00%				
01-40-430-500115	Social Security	\$ 9,000.00	\$ 527.78	\$ 3,068.23	\$ 5,931.77	\$ -	65.91%				
01-40-430-500120	Medicare	\$ 2,500.00	\$ 123.43	\$ 717.56	\$ 1,782.44	\$ -	71.30%				
01-40-430-500125	Health Insurance	\$ 26,000.00	\$ 2,154.05	\$ 12,924.30	\$ 13,075.70	\$ -	50.29%				
01-40-430-500140	Life Insurance	\$ 500.00	\$ 13.64	\$ 80.60	\$ 419.40	\$ -	83.88%				
01-40-430-500143	EAP Program	\$ 500.00	\$ 1.97	\$ 11.82	\$ 488.18	\$ -	97.64%				
01-40-430-500145	Workers' Compensation	\$ 5,000.00	\$ 323.64	\$ 1,728.91	\$ 3,273.09	\$ -	65.46%				
01-40-430-500150	Unemployment Insurance	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	100.00%				
01-40-430-500155	Retirement/CalPERS	\$ 37,500.00	\$ 1,498.47	\$ 15,897.77	\$ 21,602.23	\$ -	57.61%				
01-40-430-500165	Uniforms and Employee Benefits	\$ 1,000.00	\$ -	\$ 356.45	\$ 643.55	\$ -	64.36%				
01-40-430-500175	Training/Education/Mtgs/Travel	\$ 3,500.00	\$ 125.00	\$ 630.00	\$ 2,870.00	\$ -	82.00%				
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	\$ 264.20	\$ 2,010.36	\$ 5,989.64	\$ -	74.87%				
01-40-430-500187	Accrued Leave Payments	\$ 8,000.00	\$ -	\$ -	\$ 8,000.00	\$ -	100.00%				
440	Transmission & Distribution Personnel										
01-40-440-500105	Labor	\$ 1,424,500.00	\$ 97,665.77	\$ 572,444.31	\$ 852,055.69	\$ -	59.81%	I	From	\$ (12,000.00)	non-470 EEs worked in 470 (weed abatement)
01-40-440-500109	FLSA Overtime	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	100.00%				
01-40-440-500110	Overtime	\$ 63,500.00	\$ 8,560.43	\$ 27,835.68	\$ 35,664.32	\$ -	56.16%				
01-40-440-500111	Double Time	\$ 27,000.00	\$ 3,650.69	\$ 11,081.07	\$ 15,918.93	\$ -	58.96%				
01-40-440-500113	Standby/On-Call	\$ 23,000.00	\$ 1,960.00	\$ 10,780.00	\$ 12,220.00	\$ -	53.13%				
01-40-440-500114	Incentive Pay	\$ 7,000.00	\$ -	\$ -	\$ 7,000.00	\$ -	100.00%				
01-40-440-500115	Social Security	\$ 112,000.00	\$ 6,898.71	\$ 41,372.31	\$ 70,627.69	\$ -	63.06%				
01-40-440-500120	Medicare	\$ 26,500.00	\$ 1,743.90	\$ 9,731.92	\$ 16,768.08	\$ -	63.28%				
01-40-440-500125	Health Insurance	\$ 349,500.00	\$ 20,745.97	\$ 117,673.10	\$ 231,826.90	\$ -	66.33%				
01-40-440-500140	Life Insurance	\$ 2,500.00	\$ 167.25	\$ 1,003.56	\$ 1,496.44	\$ -	59.86%				
01-40-440-500143	EAP Program	\$ 1,000.00	\$ 30.66	\$ 183.49	\$ 816.51	\$ -	81.65%				
01-40-440-500145	Workers' Compensation	\$ 48,500.00	\$ 4,013.99	\$ 21,022.60	\$ 27,477.40	\$ -	56.65%				
01-40-440-500155	Retirement/CalPERS	\$ 282,500.00	\$ 13,405.91	\$ 114,511.78	\$ 167,988.22	\$ -	59.46%				
01-40-440-500165	Uniforms and Employee Benefits	\$ 18,600.00	\$ 356.45	\$ 9,291.10	\$ 9,308.90	\$ -	50.05%				
01-40-440-500175	Training/Education/Mtgs/Travel	\$ 20,000.00	\$ 4,534.63	\$ 11,790.62	\$ 8,209.38	\$ -	41.05%				
01-40-440-500180	Accrued Sick Leave Expense	\$ 74,000.00	\$ 822.80	\$ 15,639.68	\$ 58,360.32	\$ -	78.87%				
01-40-440-500185	Accrued Vacation Leave Expense	\$ 100,000.00	\$ 7,433.95	\$ 25,951.23	\$ 74,048.77	\$ -	74.05%				
01-40-440-500187	Accrued Leave Payments	\$ 80,500.00	\$ -	\$ 5,278.40	\$ 75,221.60	\$ -	93.44%				
01-40-440-500195	CIP Related Labor	\$ (40,000.00)	\$ -	\$ (5,935.03)	\$ (34,064.97)	\$ -	85.16%				
450	Inspections Personnel										
01-40-450-500105	Labor	\$ 74,000.00	\$ 5,110.37	\$ 7,623.39	\$ 66,376.61	\$ -	89.70%				
01-40-450-500110	Overtime	\$ 12,000.00	\$ 1,248.54	\$ 1,500.58	\$ 10,499.42	\$ -	87.50%				
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	\$ 394.95	\$ 566.94	\$ 5,433.06	\$ -	90.55%				
01-40-450-500120	Medicare	\$ 1,500.00	\$ 92.39	\$ 132.62	\$ 1,367.38	\$ -	91.16%				
01-40-450-500125	Health Insurance	\$ 19,000.00	\$ 1,653.67	\$ 2,321.08	\$ 16,678.92	\$ -	87.78%	K	From	\$ (5,800.00)	Estimated shortfall
01-40-450-500140	Life Insurance	\$ 500.00	\$ 9.44	\$ 19.82	\$ 480.18	\$ -	96.04%				
01-40-450-500143	EAP Program	\$ 500.00	\$ 2.03	\$ 4.31	\$ 495.69	\$ -	99.14%				
01-40-450-500145	Workers' Compensation	\$ 3,500.00	\$ 230.51	\$ 312.31	\$ 3,187.69	\$ -	91.08%				
01-40-450-500155	Retirement/CalPERS	\$ 10,000.00	\$ 441.02	\$ 657.88	\$ 9,342.12	\$ -	93.42%				
460	Customer Svc & Meter Reading Personnel										
01-40-460-500105	Labor	\$ 242,000.00	\$ 13,935.68	\$ 95,259.64	\$ 146,740.36	\$ -	60.64%				

General Ledger
Budget Variance Expense

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Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/ Uncollect	Matching	Action	Amount	Notes
01-40-460-500109	FLSA Overtime	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	100.00%				
01-40-460-500110	Overtime	\$ 6,000.00	\$ 34.13	\$ 378.98	\$ 5,621.02	\$ -	93.68%				
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	\$ 1,036.87	\$ 6,492.71	\$ 12,507.29	\$ -	65.83%				
01-40-460-500120	Medicare	\$ 4,500.00	\$ 242.47	\$ 1,518.42	\$ 2,981.58	\$ -	66.26%				
01-40-460-500125	Health Insurance	\$ 65,500.00	\$ 5,006.81	\$ 31,595.44	\$ 33,904.56	\$ -	51.76%				
01-40-460-500140	Life Insurance	\$ 500.00	\$ 29.44	\$ 165.82	\$ 334.18	\$ -	66.84%				
01-40-460-500143	EAP Program	\$ 500.00	\$ 5.30	\$ 29.70	\$ 470.30	\$ -	94.06%				
01-40-460-500145	Workers' Compensation	\$ 10,500.00	\$ 635.39	\$ 3,666.09	\$ 6,833.91	\$ -	65.08%				
01-40-460-500155	Retirement/CalPERS	\$ 75,000.00	\$ 3,398.22	\$ 31,470.46	\$ 43,529.54	\$ -	58.04%				
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%				
01-40-460-500180	Accrued Sick Leave Expense	\$ 9,000.00	\$ 476.66	\$ 315.38	\$ 8,684.62	\$ -	96.50%				
01-40-460-500185	Accrued Vacation Leave Expense	\$ 17,000.00	\$ 1,394.51	\$ 2,928.70	\$ 14,071.30	\$ -	82.77%				
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)	\$ (41.27)	\$ (1,154.49)	\$ (39,845.51)	\$ -	97.18%				
470	Maintenance & General Plant Personnel										
01-40-470-500105	Labor	\$ 189,000.00	\$ 15,314.02	\$ 96,865.34	\$ 92,134.66	\$ -	48.75%	H	To	\$ 17,000.00	non-470 EEs worked in 470 (weed abatement)
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	\$ 500.00	\$ 1,000.00	\$ -	66.67%				
01-40-470-500115	Social Security	\$ 13,500.00	\$ 1,024.61	\$ 6,396.47	\$ 7,103.53	\$ -	52.62%				
01-40-470-500120	Medicare	\$ 3,500.00	\$ 239.65	\$ 1,495.96	\$ 2,004.04	\$ -	57.26%				
01-40-470-500125	Health Insurance	\$ 47,000.00	\$ 4,266.25	\$ 25,671.88	\$ 21,328.12	\$ -	45.38%	K	To	\$ 5,800.00	Estimated shortfall
01-40-470-500140	Life Insurance	\$ 500.00	\$ 24.26	\$ 168.22	\$ 331.78	\$ -	66.36%				
01-40-470-500143	EAP Program	\$ 500.00	\$ 5.35	\$ 36.16	\$ 463.84	\$ -	92.77%				
01-40-470-500145	Workers' Compensation	\$ 8,000.00	\$ 616.29	\$ 3,691.36	\$ 4,308.64	\$ -	53.86%				
01-40-470-500155	Retirement/CalPERS	\$ 17,500.00	\$ 1,425.85	\$ 8,390.26	\$ 9,109.74	\$ -	52.06%				
01-40-470-500165	Uniforms and Employee Benefits	\$ 2,000.00	\$ -	\$ 200.00	\$ 1,800.00	\$ -	90.00%				
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	\$ 785.40	\$ 3,155.97	\$ 4,344.03	\$ -	57.92%				
01-40-470-500185	Accrued Vacation Expenses	\$ 8,500.00	\$ 322.70	\$ 2,571.31	\$ 5,928.69	\$ -	69.75%				
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%				
	Operations Personnel	\$ 4,753,800.00	\$ 310,544.63	\$ 1,804,253.32	\$ 2,949,546.68	\$ -	62.05%				
410	Source of Supply Materials & Supplies										
01-40-410-501101	Electricity - Wells	\$ 3,100,000.00	\$ -	\$ 875,560.58	\$ 2,224,439.42	\$ -	71.76%				
01-40-410-501201	Gas - Wells	\$ 500.00	\$ -	\$ 74.46	\$ 425.54	\$ -	85.11%				
01-40-410-510011	Treatment and Chemicals	\$ 221,000.00	\$ 2,691.00	\$ 39,989.80	\$ 181,010.20	\$ 14,212.80	75.47%	F	From	\$ (1,600.00)	
01-40-410-510021	Lab Testing	\$ 94,500.00	\$ 2,068.76	\$ 33,122.41	\$ 61,377.59	\$ -	64.95%				
01-40-410-510031	Small Tools, Parts, & Maint	\$ 7,000.00	\$ -	\$ 3,187.55	\$ 3,812.45	\$ -	54.46%				
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	\$ 1,030.86	\$ 49,788.35	\$ 68,211.65	\$ -	57.81%				
01-40-410-530001	Minor Capital Acquisitions	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ -	100.00%				
01-40-410-550042	Office Supplies	\$ -	\$ 759.83	\$ 759.83	\$ (759.83)	\$ -	0.00%	F	To	\$ 1,600.00	
01-40-410-550066	Subscriptions	\$ 2,000.00	\$ -	\$ 1,633.26	\$ 366.74	\$ -	18.34%				
430	Cross-Connection/Non-Potable Water Materials & Supplies										
01-40-430-510031	Small Tools Parts & Maint	\$ 3,000.00	\$ -	\$ 329.00	\$ 2,671.00	\$ -	89.03%				
01-40-430-540001	Backflow Maintenance	\$ 15,000.00	\$ -	\$ 5,117.83	\$ 9,882.17	\$ -	65.88%	G	From	\$ (200.00)	
01-40-430-550042	Office Supplies	\$ -	\$ 60.07	\$ 60.07	\$ (60.07)	\$ -	0.00%				
01-40-430-550066	Subscriptions	\$ 3,700.00	\$ -	\$ -	\$ 3,700.00	\$ -	100.00%	G	To	\$ 200.00	
440	Transmission & Distribution Materials & Supplies										

General Ledger
Budget Variance Expense

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Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/ Uncollect	Matching	Action	Amount	Notes
01-40-440-500178	General Safety Supplies	\$ 12,000.00	\$ 420.50	\$ 5,061.02	\$ 6,938.98	\$ 3,362.49	29.80%				
01-40-440-510031	Small Tools, Parts, & Maint	\$ 18,000.00	\$ -	\$ 12,144.47	\$ 5,855.53	\$ -	32.53%	J	To	\$ 3,000.00	
01-40-440-520071	Maint & Repair-Pipeline/FireHy	\$ 145,000.00	\$ 555.46	\$ 20,585.33	\$ 124,414.67	\$ 1,836.28	84.54%				
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%	J	From	\$ (3,000.00)	
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	\$ -	\$ 943.82	\$ 2,856.18	\$ -	75.16%				
01-40-440-540042	Meters Maintenance & Services	\$ 200,000.00	\$ -	\$ 118,752.01	\$ 81,247.99	\$ 16,185.49	32.53%	L	To	\$ 30,000.00	
01-40-440-540078	Reservoir Maintenance	\$ 89,400.00	\$ -	\$ 24,481.55	\$ 64,918.45	\$ -	72.62%				
470	Maintenance & General Plant Materials & Supplies										
01-40-470-501111	Electricity -560 Magnolia Ave	\$ 44,000.00	\$ -	\$ 10,775.25	\$ 33,224.75	\$ -	75.51%				
01-40-470-501121	Electricity -12303 Oak Glen Rd	\$ 4,000.00	\$ -	\$ 44.65	\$ 3,955.35	\$ -	98.88%				
01-40-470-501131	Electricity -13695 Oak Glen Rd	\$ 3,600.00	\$ -	\$ 563.58	\$ 3,036.42	\$ -	84.35%				
01-40-470-501141	Electricity -13697 Oak Glen Rd	\$ 3,600.00	\$ -	\$ 1,063.10	\$ 2,536.90	\$ -	70.47%				
01-40-470-501151	Electricity -9781 AveMiravilla	\$ 2,500.00	\$ -	\$ 453.10	\$ 2,046.90	\$ -	81.88%				
01-40-470-501161	Electricity -815 E 12th St	\$ 15,400.00	\$ -	\$ 3,052.21	\$ 12,347.79	\$ -	80.18%				
01-40-470-501171	Electricity -851 E 6th St	\$ 5,400.00	\$ -	\$ 1,437.91	\$ 3,962.09	\$ -	73.37%				
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	\$ -	\$ 898.28	\$ 3,101.74	\$ -	77.54%				
01-40-470-501341	Propane -13697 Oak Glen Rd	\$ 5,500.00	\$ -	\$ 1,665.17	\$ 3,834.83	\$ -	69.72%				
01-40-470-501351	Propane -9781 AveMiravilla	\$ 2,300.00	\$ -	\$ 943.10	\$ 1,356.90	\$ -	59.00%				
01-40-470-501411	Sanitation -560 Magnolia Ave	\$ 7,500.00	\$ 320.89	\$ 1,845.86	\$ 5,654.14	\$ -	75.39%				
01-40-470-501461	Sanitation -815 E 12th Ave	\$ 6,500.00	\$ 533.51	\$ 3,201.06	\$ 3,298.94	\$ -	50.75%				
01-40-470-501471	Sanitation -11083 Cherry Ave	\$ 7,000.00	\$ 366.32	\$ 1,831.60	\$ 5,168.40	\$ -	73.83%				
01-40-470-501481	Sanitation - 39500 Brookside	\$ 8,000.00	\$ -	\$ 2,058.16	\$ 5,941.84	\$ -	74.27%				
01-40-470-501600	Property Maintenance & Repairs	\$ 4,000.00	\$ 756.05	\$ 768.97	\$ 3,231.03	\$ -	80.78%				
01-40-470-501611	Maint & Repair-560 Magnolia	\$ 83,600.00	\$ 1,110.90	\$ 8,829.73	\$ 74,770.27	\$ -	89.44%				
01-40-470-501621	Maint & Repair-12303 Oak Glen	\$ 31,000.00	\$ -	\$ 52.86	\$ 30,947.14	\$ -	99.83%				
01-40-470-501631	Maint & Repair-13695 Oak Glen	\$ 6,000.00	\$ 197.51	\$ 197.51	\$ 5,802.49	\$ -	96.71%				
01-40-470-501641	Maint & Repair-13697 Oak Glen	\$ 9,000.00	\$ -	\$ 7,883.81	\$ 1,116.19	\$ -	12.40%				
01-40-470-501651	Maint & Repair-9781 Avenida	\$ 4,500.00	\$ -	\$ 281.60	\$ 4,218.40	\$ -	93.74%				
01-40-470-501661	Maint & Repair-815 E 12th St	\$ 83,000.00	\$ 672.11	\$ 6,338.25	\$ 76,661.75	\$ -	92.36%				
01-40-470-501671	Maint & Repair-851 E 6th St	\$ 4,200.00	\$ 404.92	\$ 2,348.91	\$ 1,851.09	\$ -	44.07%				
01-40-470-501681	Maint & Repair-39500 Brookside	\$ 5,000.00	\$ -	\$ 420.29	\$ 4,579.71	\$ -	91.59%				
01-40-470-501691	Maint & Repair-Buildings(Gen)	\$ 78,000.00	\$ -	\$ 3,672.07	\$ 74,327.93	\$ -	95.29%				
01-40-470-510001	Auto/Fuel	\$ 179,300.00	\$ 7,384.84	\$ 57,146.29	\$ 122,153.71	\$ -	68.13%				
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	\$ -	\$ 38.31	\$ 19,961.69	\$ -	99.81%				
01-40-470-520031	Maint & Repair-General Equip	\$ 80,000.00	\$ 30.16	\$ 39,095.59	\$ 40,904.41	\$ -	51.13%				
01-40-470-520041	Maintenance & Repair-Fleet	\$ 80,000.00	\$ 1,633.29	\$ 57,354.89	\$ 22,645.11	\$ -	28.31%				
01-40-470-520051	Maintenance & Repair-Paving	\$ 120,000.00	\$ -	\$ 5,604.90	\$ 114,395.10	\$ -	95.33%				
01-40-470-520053	Maint & Repair-Paving-Beaumont	\$ 300,000.00	\$ -	\$ 114,575.95	\$ 185,424.05	\$ -	61.81%	L	From	\$ (30,000.00)	Expensed inventory for large scale improvements to AMI capabilities
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%				
	Operations Materials & Supplies	\$ 5,368,800.00	\$ 20,996.98	\$ 1,526,944.11	\$ 3,841,855.89	\$ 35,597.06	70.90%				
410	Source of Supply Services										
01-40-410-540084	Regulations Mandates & Tariffs	\$ 160,000.00	\$ -	\$ 73,166.52	\$ 86,833.48	\$ -	54.27%				
01-40-410-500501	State Project Water Purchases	\$ 4,468,800.00	\$ -	\$ 1,461,537.00	\$ 3,007,263.00	\$ -	67.29%				
430	Cross-Connection/Non-Potable Water Services										
01-40-430-550051	Advertising/Legal Notices	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	100.00%				
440	Transmission & Distribution Services										
01-40-440-550051	Advertising/Legal Notices	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ -	100.00%				
01-40-440-500190	Temporary Labor	\$ 63,300.00	\$ 1,213.50	\$ 23,632.90	\$ 39,667.10	\$ -	62.67%				
470	Maintenance & General Plant Services										
01-40-470-540030	Landscape Maintenance	\$ 82,000.00	\$ 193.94	\$ 27,105.51	\$ 54,894.49	\$ -	66.94%				
01-40-470-540072	NCRF, Canyons, & Pond Maint	\$ 260,300.00	\$ 5,348.66	\$ 66,546.29	\$ 193,753.71	\$ 18,320.75	67.40%				
	Operations Services	\$ 5,039,900.00	\$ 6,756.10	\$ 1,651,988.22	\$ 3,387,911.78	\$ 18,320.75	66.86%				

General Ledger
Budget Variance Expense

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Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/ Uncollect	Matching	Action	Amount	Notes
Expense Total	OPERATIONS	\$ 15,162,500.00	\$ 338,297.71	\$ 4,983,185.65	\$ 10,179,314.35	\$ 53,917.81	66.78%				
50	GENERAL										
01-50-510-500112	Stipend-Association Mtg Attend	\$ 1,300.00	\$ 75.00	\$ 375.00	\$ 925.00	\$ -	71.15%				
	Personnel	\$ 1,300.00	\$ 75.00	\$ 375.00	\$ 925.00	\$ -	71.15%				
01-50-510-502001	Rents/Leases	\$ 35,000.00	\$ 2,896.00	\$ 17,376.00	\$ 17,624.00	\$ -	50.35%				
01-50-510-510031	Small Tools, Parts, & Maint	\$ 1,000.00	\$ 269.38	\$ 302.20	\$ 697.80	\$ -	69.78%				
01-50-510-540066	Property Damage and Theft	\$ 60,000.00	\$ -	\$ 9,642.84	\$ 50,357.16	\$ -	83.93%				
01-50-510-550040	General Supplies	\$ 19,800.00	\$ 47.18	\$ 1,538.13	\$ 18,261.87	\$ -	92.23%				
01-50-510-550060	Public Ed/Community Outreach	\$ 14,000.00	\$ 90.00	\$ 5,104.95	\$ 8,895.05	\$ -	63.54%				
01-50-510-550072	Miscellaneous Operating Exp	\$ 1,000.00	\$ 78.20	\$ 78.20	\$ 921.80	\$ -	92.18%				
01-50-510-550074	Disaster Prepared Ongoing Exp	\$ 11,000.00	\$ -	\$ 769.92	\$ 10,230.08	\$ -	93.00%				
	General Materials & Supplies	\$ 141,800.00	\$ 3,380.76	\$ 34,812.24	\$ 106,987.76	\$ -	75.45%				
01-50-510-550096	Beaumont Basin Watermaster	\$ 135,000.00	\$ -	\$ 36,221.38	\$ 98,778.62	\$ -	73.17%				
01-50-510-550097	SAWPA Basin Monitoring Program	\$ 30,000.00	\$ -	\$ 11,868.40	\$ 18,131.60	\$ -	60.44%				
	General Services	\$ 165,000.00	\$ -	\$ 48,089.78	\$ 116,910.22	\$ -	70.85%				
Expense Total	GENERAL	\$ 308,100.00	\$ 3,455.76	\$ 83,277.02	\$ 224,822.98	\$ -	72.97%				
Expense Total	ALL EXPENSES	\$ 25,931,400.00	\$ 645,302.90	\$ 9,150,828.83	\$ 16,780,571.17	\$ 53,917.81	64.50%				