



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. and
under the provisions of Assembly Bill 361 and BCVWD Resolution 2022-13*

Thursday, June 2, 2022 - 3:00 p.m.
560 Magnolia Avenue, Beaumont, CA 92223

COVID-19 NOTICE

This meeting of the Finance & Audit Committee is open to the public who would like to attend in person. COVID-19 safety guidelines are in effect pursuant to the Cal/OSHA COVID-19 Prevention Emergency Temporary Standards and the California Department of Public Health Recommendations

- **Face coverings are recommended for vaccinated and unvaccinated persons and should be properly worn over the nose and mouth at all times**
- **Maintain 6 feet of physical distancing from others in the building who are not in your party**
- **There will be no access to restrooms in the building**

TELECONFERENCE NOTICE

The BCVWD F&A Committee members will attend in person at the BCVWD Administrative Office or via Zoom Video Conference

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*

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

FINANCE & AUDIT COMMITTEE MEETING – JUNE 2, 2022

CALL TO ORDER

VERIFICATION OF TELECONFERENCE PARTICIPATION

ROLL CALL

	David Hoffman, Chair
	Lona Williams

	Covington (alternate)
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PUBLIC INPUT

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. May 5, 2022 Regular Meeting (pages 4 - 7)
3. **Receive and File the Check Register for the Month of April 2022** (pages 8 - 23)
4. **Financial Reports/Recommendations**
 - a. Review of the April 2022 Budget Variance Reports (pages 24 - 28)
 - b. Review of the April 30, 2022 Cash and Investment Balance Report (pages 29 - 36)
 - c. Review of Check Register for the Month of May 2022 (pages 37 - 53)
 - d. Review of May 2022 Invoices Pending Approval (pages 54 - 55)
5. **Expense and Per Diem Compensation Claims Submitted for Approval** (pages 56 – 77)

6. **Review Draft 2021 Annual Comprehensive Financial Report and Audit Thereof**
(pages 78 - 170)
7. **UB Statistics and Cash Flows (last report)** (pages 171 - 174)
8. **Action List for Future Meetings**
 - Chandler Asset Management update
 - Procurement of additional water supplies

ANNOUNCEMENTS – Pursuant to Resolution 2022-01, BCVWD Board and Committee meetings may be held via Teleconference only:

- Regular Board Meeting: Wednesday, June 8, 2022 at 6 p.m.
- Ad Hoc Communications Committee Meeting: Monday, June 13, 2022 at 6 p.m.
- Personnel Committee Meeting: Tuesday, June 21, 2022 at 5:30 p.m.
- Engineering Workshop: Thursday, June 23, 2022 at 6 p.m.
- Finance and Audit Committee Meeting: Thursday, July 7, 2022 at 3 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"). If such writings are distributed to members of the Committee less than 72 hours prior to the meeting, they will be available from the District Office at the same time as they are distributed to Committee Members, except that if such writings are distributed one hour prior to, or during the meeting, they will be made available on the District website: www.bcvwd.org.

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

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

CERTIFICATION OF POSTING

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



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

MINUTES OF THE FINANCE AND AUDIT COMMITTEE MEETING
Thursday, May 5, 2022 at 3:00 p.m.

CALL TO ORDER

Chair Hoffman called the meeting to order at 3:02 p.m.

Announcement of Teleconference Participation

Both directors were present in the conference room.

Attendance

Directors present:	Director Hoffman and Director Williams
Directors absent:	None
Staff present:	General Manager Dan Jagers Director of Finance and Administration Kirene Manini, PhD Director of Information Technology Robert Rasha Finance Manager William Clayton Human Resources Administrator Sabrina Foley Senior Management Analyst Sylvia Molina Management Analyst I Erica Gonzales Administrative Assistant Cenica Smith
Members of the public who registered:	None

PUBLIC INPUT: None.

ACTION ITEMS

1. Adjustments to the Agenda: None.
2. Review and Acceptance of the Minutes of the Finance and Audit Committee meeting

The Committee accepted the minutes of the Finance and Audit Committee Regular Meeting of April 7, 2022 by consensus.

3. Receive and file the Check Register for the Month of March 2022

The Committee received and filed the March 2022 Check Register as presented.

4. Financial Reports/Recommendations

- a. Review of the March 2022 Budget Variance Reports
- b. Review of the March 31, 2022 Cash/Investment Balance Report
- c. Review of Check Register for the Month of April 2022
- d. Review of April 2022 Invoices Pending Approval

Chair Hoffman observed that uncollected operating revenue is 81.89 percent, which is a little higher than would have been at the end of the quarter. Dr. Manini noted the inclusion of \$10,050 in account reinstatement fees for the first time since 2020.

Overall expenses at 84.46 percent are consistent with the other numbers, Hoffman added. He noted a \$60,000 month-to-month increase in cash. Dr. Manini pointed out the new report from Chandler Asset Management and indicated that staff is still working toward assuring all reports are correct.

Hoffman pointed out expenses for roof repairs on District residences, and Ms. Gonzales reported the work is complete.

Paving expenses totaled \$25,000 over pipeline-related pavement repairs. President Williams noted that the five repairs within Riverside County totaled \$7,746, but two service line repairs for the City of Beaumont totaled \$15,500.

In response to a question from Hoffman, staff described the Active Assailant Training. President Williams asked about the air conditioning expenses, Mr. Clayton noted it was routine maintenance. Director Hoffman asked about the expense of \$753.17 in stolen tools. Ms. Gonzales noted the Cherry Yard was burglarized. Mr. Rasha explained some Information Technology-related expenses and training. Ms. Foley described the content and locations of trauma kits for more serious injuries.

In response to Director Hoffman, Ms. Molina explained the water arrearages program, approval for the grant, and receipt of funds. Overpayments of customer bills were required to be returned to the State. There will be a new County of Riverside program available to customers, she noted.

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

5. Expense and Per Diem Compensation Claims Submitted for Approval

The Committee acknowledged the reports.

6. UB Statistics and Cash Flows (last report)

Finance Manager Clayton reviewed the report and Senior Management Analyst Sylvia Molina provided detail.

Director Hoffman noted that cash and investments were up approximately \$5 million from the prior year. Mr. Clayton indicated this is primarily due to increased water sales and a decrease in imported water purchases.

7. Other Post-Employment Benefits (OPEB) Trust Provider Discussion and Possible Action

Finance Manager Clayton explained that the OPEB refers to retiree medical and the current amount contributed to retirees per month and associated liabilities. OPEB is the only benefit that the District provides other than pension (CalPERS). It is a monthly fixed contribution of \$474 to retirees.

Director Hoffman asked about interaction with Medicare and expressed concern about duplication. General Manager Jagers advised that the plan is supplemental to Medicare. The District contributes \$474 per month toward a CalPERS health plan for retirees up to age 65, he explained.

Mr. Clayton described the liability on the District's books. The Governmental Accounting Standards Board (GASB) requires an actuarial value on the financial statements, he explained, and detailed the accounting for the benefit. Staff recommends addressing the interest rate in order to lower District liability and help fund those benefits.

The District has an unfunded plan; it is addressed on a pay-as-you-go (PAYGO) basis, Clayton continued. He provided the history of the District's liability and noted an increase from under \$700,000 to \$2.25 million in five years. To fund the benefits would cost approximately \$100,000 per year, based on active employees who are projected to receive benefits in the future, and today's current retirees who are receiving benefits, he noted. The cost reflects a sharp decline in the municipal bond rate which caused an increase in the liability.

Clayton described the function of the trust fund option. Staff recommends consideration of the Section 115 trust fund offered by CalPERS – the California Employers' Retirement Benefit Trust (CERBT), he explained. Benefits of establishing the trust include intergenerational equity, higher rate of return, optional contributions (based on District policy), and lowest cost for reasonable benefit. Downsides are the restriction of deposited funds to benefits payments and fees associated with the account.

Mr. Clayton responded to questions from the Committee members regarding interest and fees. Director Hoffman asked about risk, and Clayton acknowledged there would be additional risk to obtain the higher returns, and described guardrails.

Mr. Jagers advised this will be on the Board agenda next week. He noted that fees are being collected via the rate to fund this activity. He reminded the Committee of discussion about this issue with Urban Futures in 2018, and it was suggested the District establish the trust fund, as the liability was high. By enacting this policy, the vehicle to deliver the program funding is provided and will allow the actuary to reduce the liability, Jagers explained. The Section 115 trust is the industry norm, he said, and staff believes it is the right thing to do.

The reason for the push is the need to establish a policy and have the trust fund in place by June 30 in order to reflect lower liability on the 2022 financial statements, Jagers explained. Director Hoffman noted that the District is already holding \$208,000 that could go into the new trust.

Director Hoffman acknowledged the research and asked about the later ability to make changes. Mr. Clayton said there is a cooling off period of 180 days to get out of

the trust fund. The contributions are discretionary, he reiterated, and may be determined by Board policy.

8. Analysis: Year-to-Date Electric Cost

No further discussion.

9. Report on Public Outreach Expenditures

Director of Finance and Administration Kirene Manini reviewed the revised report of CV Strategies billing of contract expenses. Removed from CV Strategies contract expenses and into different GL accounts was a total of \$6,750.03.

10. Action List for Future Meetings

- *Chandler Asset Management update*
- *Procurement of additional water supplies*

ANNOUNCEMENTS

Chair Hoffman read the following announcements:

- Regular Board Meeting: Wednesday, May 11, 2022 at 6 p.m.
- Personnel Committee Meeting: Tuesday, May 17, 2022 at 5:30 p.m.
- Engineering Workshop: Thursday, May 26, 2022 at 6 p.m.
- San Gorgonio Pass Regional Water Alliance: Wednesday, May 25, 2022 at 5 p.m.
- Beaumont Basin Watermaster Committee: Wednesday, June 1, 2022 at 11 a.m.
- Finance and Audit Committee Meeting: Thursday, June 2, 2022 at 3 p.m.

ADJOURNMENT: 4:38 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: 4/27/2022 10:57 AM

Beaumont-Cherry Valley Water District

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



Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Check	Check Amount
ACH	10138 HW201 Apr 2022	ARCO Business Solutions ARCO Fuel Charges 03/29-04/04/2022	04/07/2022		1,996.24
Total for this ACH Check for Vendor 10138:				0.00	1,996.24
ACH	10288 137780508 137780508 137786645 137786645 137786645 137786645	CalPERS Health Fiscal Services Division Active Non CalPers Member Health Ins April 2022 Admin Fee Non CalPers Member Health Ins April 2022 Active Employees Health Ins Apr 2022 Admin Fee for Retired Emp Health Ins April 2022 Retired Employees Health Ins April 2022 Admin Fee for Health Ins April 2022	04/07/2022		1,871.43 4.68 62,105.18 13.67 2,370.00 155.26
Total for this ACH Check for Vendor 10288:				0.00	66,520.22
ACH	10901 04012022 Dental 04012022 Vision	Ameritas Life Insurance Corp. Ameritas Dental April 2022 Ameritas Vision April 2022	04/07/2022		2,157.52 486.04
Total for this ACH Check for Vendor 10901:				0.00	2,643.56
ACH	10903 4386921747	The Lincoln National Life Insurance Company Life & ADD EE/ER Insurance April 2022	04/07/2022		636.49
Total for this ACH Check for Vendor 10903:				0.00	636.49
12455	11049 03112022	Phillip Balangue Unclaimed Funds Refund	04/07/2022		2.00
Total for Check Number 12455:				0.00	2.00
12456	UB*04796	Matthew Brown Refund Check	04/07/2022		8.43
Total for Check Number 12456:				0.00	8.43
12457	UB*04793	Alexis Calderon Refund Check Refund Check Refund Check Refund Check Refund Check	04/07/2022		1.14 0.99 3.08 1.69
Total for Check Number 12457:				0.00	7.69
12458	UB*04794	Charletta Castleberry Refund Check Refund Check Refund Check Refund Check Refund Check	04/07/2022		164.73 141.20 242.05 350.61 101.41
Total for Check Number 12458:				0.00	1,000.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Check	Check Amount
12459	UB*04792	Doug Dawson and/or Ortiz Enterprises Inc Refund Check Refund Check Refund Check Refund Check	04/07/2022		48.79 1,629.40 15.18 26.02
Total for Check Number 12459:				0.00	1,719.39
12460	UB*04797	Alysia Schauf Refund Check Refund Check Refund Check Refund Check Refund Check	04/07/2022		39.40 9.12 45.83 26.74 83.86
Total for Check Number 12460:				0.00	204.95
12461	UB*04795	Spruce Title Company Refund Check	04/07/2022		6.98
Total for Check Number 12461:				0.00	6.98
12462	UB*04798	Gerald Stickler Refund Check	04/07/2022		53.96
Total for Check Number 12462:				0.00	53.96
12463	UB*04799	Lyle Ungerecht Refund Check Refund Check Refund Check Refund Check Refund Check Refund Check	04/07/2022		388.45 83.58 202.68 68.45 15.87 4.68
Total for Check Number 12463:				0.00	763.71
12464	UB*04791	Herman Weissker Refund Check	04/07/2022		133.66
Total for Check Number 12464:				0.00	133.66
12465	10970 2022-11	AB Fence Company Solar Panel - Middle Canyon Gate	04/07/2022		800.00
Total for Check Number 12465:				0.00	800.00
12466	11045 64779A 64779A	AceTek Roofing Co. Roof Repair - 12303 Oak Glen Rd Roof Repair - 13695 Oak Glen Rd	04/07/2022		29,955.00 29,955.00
Total for Check Number 12466:				0.00	59,910.00
12467	10001 5419 5419 5419 5419	Action True Value Hardware PVC Pipe/Bubblers/Elbows/Reducer - Irrigation Repair Hannon Site PVC Pipe/Coupler/Tee/Reducer - Service Repair Cutting Wheels - Unit 4 Gate Valve Key Pins/Rope/Paint/Thread Compound - Districtwide	04/07/2022		32.02 19.51 11.50 141.23
Total for Check Number 12467:				0.00	204.26
12468	10003 47828	All Purpose Rental Submersible Pump - Winesap Leaks	04/07/2022		38.50
Total for Check Number 12468:				0.00	38.50

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Check	Check Amount
12469	10144	AlSCO Inc	04/07/2022		
	LYUM1613294	Cleaning Mats/Shop Towels - 12th/Palm March 2022			38.52
	LYUM1613295	Cleaning Mats/Air Fresheners - 560 Magnolia March 2022			55.36
	LYUM1616836	Cleaning Mats/Shop Towels - 12th/Palm March 2022			38.52
	LYUM1616837	Cleaning Mats/Air Fresheners - 560 Magnolia March 2022			55.36
Total for Check Number 12469:				0.00	187.76
12470	10420	Amazon Capital Services, Inc.	04/07/2022		
	13MH-DVJ7-LHN1	6 GFI Adapters - Field Staff			137.82
	1T1X-W7LH-X9XV	2 Office Guest Chairs - HR			146.22
Total for Check Number 12470:				0.00	284.04
12471	10893	Anthem Blue Cross EAP	04/07/2022		
	701085996394	EAP April 2022			72.85
Total for Check Number 12471:				0.00	72.85
12472	10695	B-81 Paving Inc	04/07/2022		
	2240	5 Serviceline Repairs - Riverside County			7,746.75
	2240	2 Mainline Repairs - Riverside County			2,392.50
	2241	2 Serviceline Repairs - City of Beaumont			15,591.00
Total for Check Number 12472:				0.00	25,730.25
12473	10272	Babcock Laboratories Inc	04/07/2022		
	03312022	30 SOC Water Samples			6,337.26
	03312022	4 Nitrate Samples			70.56
	03312022	85 Coliform Water Samples			3,936.35
	03312022	6 Haloacetic Acids			833.52
	03312022	5 Trihalomethanes			435.50
Total for Check Number 12473:				0.00	11,613.19
12474	10283	BCVWD Custodian of Petty Cash	04/07/2022		
	03292022	Fee for Police Report for Vandalism			13.00
	03292022	Postage for Contract Documents			2.36
Total for Check Number 12474:				0.00	15.36
12475	10271	Beaumont Ace Home Center	04/07/2022		
	03312022	Fleet Maint Supplies			76.51
	03312022	Maint & Repair Pumping Equip Supplies			21.00
	03312022	Production Small Tools Supplies			262.35
	03312022	Maint & Repair Buildings General Supplies			69.02
	03312022	Transmission & Distribution Small Tools Supplies			365.00
	03312022	Maint & Repair Pumping Equip Supplies - Well 25			54.15
	03312022	Meters Maintenance & Service Supplies			169.50
	03312022	General Supplies			1,416.71
	03312022	Recharge Facility, Canyon & Pond Maint Supplies			3.54
	03312022	Maint & Repair 560 Magnolia Ave Supplies			97.18
	03312022	Maint & Repair Pipeline & Hydrant Supplies			32.38
	03312022	Maint & Repair 9781 Avenida Miravilla Supplies			105.75
Total for Check Number 12475:				0.00	2,673.09
12476	10557	Beaumont Copy & Graphics	04/07/2022		
	12687	Business Cards - M Swanson			80.76
Total for Check Number 12476:				0.00	80.76
12477	10774	Jesus Camacho	04/07/2022		
	888345	(20) Truck Washes Mar 2022			215.00
	888348	(23) Truck Washes Mar 2022			245.00
Total for Check Number 12477:				0.00	460.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Check	Check Amount
12478	10822	Canon Financial Services, Inc	04/07/2022		
	28251009	Contract Charge - 03/01-03/31/2022 - 560 Magnolia			329.33
	28251009	Meter Usage - 02/01-02/28/2022			525.88
	28251009	Contract Charge - 03/01-03/31/2022 - 851 E 6th St			238.56
	28251009	Meter Usage - 02/01-02/28/2022			81.24
	28251010	Meter Usage - 02/01-02/28/2022			104.62
	28251010	Contract Charge - 03/01-03/31/2022 - 12th/Palm			235.78
Total for Check Number 12478:				0.00	1,515.41
12479	10614	Cherry Valley Automotive	04/07/2022		
	37358	Flat Repair - Unit 38/OD 29,557			20.00
Total for Check Number 12479:				0.00	20.00
12480	10016	City of Beaumont	04/07/2022		
	EP2022-0038	EP0038 - 226 E 11th St			490.63
	EP2022-0041	EP0041 - 1415 E 6th St			490.63
Total for Check Number 12480:				0.00	981.26
12481	10902	Colonial Life	04/07/2022		
	53743680313099	Col Life Premiums March 2022			4,258.56
Total for Check Number 12481:				0.00	4,258.56
12482	10266	Cozad & Fox Inc.	04/07/2022		
	18055	Design & Engineering Services - 2020/2021 Pipeline Rplemnt Proj			9,739.80
Total for Check Number 12482:				0.00	9,739.80
12483	11037	Darktrace Holdings Limited	04/07/2022	VOID	
	150140	IT Services		36,580.05	
Total for Check Number 12483:				36,580.05	0.00
12484	10600	Gaucho Pest Control Inc.	04/07/2022		
	04012022	NCR I Rodent Control April 2022			1,000.00
Total for Check Number 12484:				0.00	1,000.00
12485	10303	Grainger Inc	04/07/2022		
	9255683535	(2) Danger 480 Volts Safety Signs for District Buildings			30.97
	9255683535	(4) Danger Diesel Fuel Safety Signs for District Buildings			31.97
	9255683543	(7) High Voltage Safety Signs for District Buildings			35.93
	9255683543	(8) Notice Video Surveillance Signs for District Buildings			57.68
	9255683550	(10) Low Lead Brass Needle Valves - Districts Backflow Tester			61.37
	9255683568	(3) High Noise Area Safety Signs for District Buildings			7.50
	9255683576	(4) Warning Alarm System Safety Signs for District Buildings			24.66
	9263440738	(15) Safety Signs for District Buildings			86.46
Total for Check Number 12485:				0.00	336.54
12486	10202	Thomas Guy	04/07/2022		
	430572	Labor to Install Backhoe Hooks and Bar			500.00
	430572	Backhoe Hooks and Bar			300.00
Total for Check Number 12486:				0.00	800.00
12487	10273	Inland Water Works Supply Co.	04/07/2022		
	S1051514.012	Meter Coupling 1 X 2-1/2			838.69
	S1051539.005	Meter Coupling 1 X 2-1/2			3,503.85
	S1052543.003	Meter Coupling 1 X 2-1/2			1,248.71
	S1054174.003	24" Tall Pipe Support			237.59
	S1054187.003	Meter Bolts 2			110.87
	S1054187.003	2 1/2" Winters Liquid Filled Gauge			49.15
Total for Check Number 12487:				0.00	5,988.86

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Check	Check Amount
12488	10809	Inner-City Auto Repair & Tires	04/07/2022		
	2622	Labor - Tires/Brakes/Rotors - Unit 17/OD 78,875			325.00
	2622	Tires/Brakes/Rotors - Unit 17/OD 78,875			1,128.55
	2701	Labor - Tires/Strut Assembly/Air Filter - Unit 3/OD 75,075			320.00
	2701	Tires/Strut Assembly/Air Filter - Unit 3/OD 75,075			1,175.75
Total for Check Number 12488:				0.00	2,949.30
12489	10496	John Borden Heating & Air Conditioning	04/07/2022		
	S-93992	Air Conditioner Maintenance - 560 Magnolia Ave			475.00
	S-94002	Air Conditioner Suction Line Repair - 560 Magnolia Ave			675.00
Total for Check Number 12489:				0.00	1,150.00
12490	10967	Keenan & Associates	04/07/2022		
	271086	Active Assailant Training - Districtwide			3,860.00
Total for Check Number 12490:				0.00	3,860.00
12491	10429	Legend Pump & Well Service Inc	04/07/2022		
	57303	Well 23 Rehab - Board Approved 12/08/2021			189,976.00
Total for Check Number 12491:				0.00	189,976.00
12492	10894	Liberty Dental Plan	04/07/2022		
	0001540592	Liberty Dental - April 2022			281.29
Total for Check Number 12492:				0.00	281.29
12493	10322	Jonathan Medina	04/07/2022		
	03232022	Boot Reimbursement - J Medina			53.83
Total for Check Number 12493:				0.00	53.83
12494	10103	Merlin Johnson Construction Inc	04/07/2022		
	061732	Emergency Weldor - Noble Tank Valve Replacement			980.82
Total for Check Number 12494:				0.00	980.82
12495	10143	Nobel Systems Inc	04/07/2022		
	15372	Pre-Paid GeoViewer iPad Subscription 05/01/2022 - 04/30/2023			19,500.00
	15384	GIS Updates to Existing Facilities			2,400.00
Total for Check Number 12495:				0.00	21,900.00
12496	11048	Personality Profile Solutions LLC	04/07/2022		
	32322BCVWD	DiSC Certification - S Foley			3,795.00
Total for Check Number 12496:				0.00	3,795.00
12497	11044	Qualys, Inc	04/07/2022		
	177319	IT Services			9,255.68
Total for Check Number 12497:				0.00	9,255.68
12498	10997	Redistricting Insights, LLC	04/07/2022		
	INV04889	Redistricting Services - March 2022			2,800.00
Total for Check Number 12498:				0.00	2,800.00
12499	10095	Riverside County Dept of Waste Resources	04/07/2022		
	202202000339	Weeds/Trash Removal - 12th/Palm - Feb 2022			30.30
Total for Check Number 12499:				0.00	30.30

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Check	Check Amount
12500	10689	Safety Compliance Company	04/07/2022		
	207814	Safety Meeting - Blood Borne Pathogens - 03/02/2022			250.00
	208052	Safety Meeting - Lockout/Tagout/Blockout - 03/15/2022			250.00
	208089	Facilities Inspection - 03/16/2022			300.00
Total for Check Number 12500:				0.00	800.00
12501	10770	Sulzer Electro-Mechanical Services, Inc	04/07/2022		
	SI3002548	Oil - High HP Well Motors			3,430.82
Total for Check Number 12501:				0.00	3,430.82
12502	10675	Superior Pavement Markings	04/07/2022		
	15106	Pavement Striping - Various Repaved Locations - City of Beaumont			1,750.00
Total for Check Number 12502:				0.00	1,750.00
12503	10255	Unlimited Services Building Maintenance	04/07/2022		
	0450038-IN	Apr 2022 Janitorial Services for 815 E 12th St			150.00
	0450039-IN	Apr 2022 Janitorial Services for 560 Magnolia Ave			845.00
	0450200-IN	Apr 2022 Janitorial Services for 851 E 6th St			160.00
Total for Check Number 12503:				0.00	1,155.00
12504	10778	Urban Habitat	04/07/2022		
	7048	Landscape Contract Service - March 2022			5,140.50
Total for Check Number 12504:				0.00	5,140.50
12505	10934	USAFact, Inc	04/07/2022		
	2033271	Pre-Employment Background Checks - March 2022			31.60
Total for Check Number 12505:				0.00	31.60
12506	10385	Waterline Technologies, Inc. - PSOC	04/07/2022		
	5572024	Chlorine - Well 25			1,147.00
Total for Check Number 12506:				0.00	1,147.00
12507	10651	Weldors Supply and Steel, Inc	04/07/2022		
	27078	Oxygen/Welding Gloves - Welding Supplies			52.67
	27078	Torch Handle/Protective Lens - Parts for Weldor			142.88
	27078	Safety Glasses - Field Staff			17.02
	27274	Pressure Regulator and Gauge for Weldor - Unit 44			793.46
Total for Check Number 12507:				0.00	1,006.03
Total for 4/7/2022:				36,580.05	453,900.94
ACH	10030	Southern California Edison	04/13/2022		
	700154530138Feb	Electricity 11/22/2021-02/22/2022 - Wells			16,522.16
	700154530138Mar	Electricity 02/17-03/23/2022 - Wells			91,935.88
	700154530138Mar	Electricity 02/14-03/15/2022 - 851 E 6th St			179.41
	700154530138Mar	Electricity 02/23-03/23/2022 - Wells			55,453.67
	700154530138Mar	Electricity 02/23-03/23/2022 - 560 Magnolia Ave			1,715.53
	700154530138Mar	Electricity 02/17-03/20/2022 - 815 E 12th Ave			519.75
	700154530138Mar	Electricity 02/23-03/23/2022 - 9781 Avenida Miravi			128.31
	700359906319Mar	Electricity 02/23-03/23/2022 - 13697 Oak Glen Rd			169.90
	700359906319Mar	Electricity 02/23-03/23/2022 - 13695 Oak Glen Rd			204.01
	700359906319Mar	Electricity 02/23-03/23/2022 - 12303 Oak Glen Rd			351.80
Total for this ACH Check for Vendor 10030:				0.00	167,180.42

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Check	Check Amount
ACH	10031 3502013893 3502013894 3502013895 3502013896 3502964036 3502964038 3503504956 3503504957 3503504958	Staples Business Advantage IT Office Supplies - 560 Magnolia Ave Office Supplies - 560 Magnolia Ave IT Office Supplies - 560 Magnolia Ave Office Supplies - 560 Magnolia Ave	04/13/2022		84.01 20.87 32.95 31.13 88.34 14.32 452.44 174.47 66.24
Total for this ACH Check for Vendor 10031:				0.00	964.77
ACH	10042 07132135000Mar	Southern California Gas Company Monthly Gas Charges 03/01-03/30/2022	04/13/2022		14.30
Total for this ACH Check for Vendor 10042:				0.00	14.30
ACH	10052 03312022 03312022 03312022 03312022 03312022 03312022 03312022 03312022 03312022	Home Depot Credit Services Brad Nailer - Unit 5 Faucet - 560 Magnolia Ave Drywall Repair - 560 Magnolia Ave 6 Ratchet Screwdrivers - Unit 3/12th/Palm Concrete - Booster 1 Building Drywall Tools - Districtwide Replace Stolen Tools Pressure Vacuum Breaker - District Backflow Tester Brad Nails - Districtwide	04/13/2022		139.00 139.00 124.03 103.25 95.98 30.58 753.17 310.65 10.75
Total for this ACH Check for Vendor 10052:				0.00	1,706.41
ACH	10147 1117427	Online Information Services, Inc 285 Credit Reports for Mar 2022	04/13/2022		799.50
Total for this ACH Check for Vendor 10147:				0.00	799.50
ACH	10350 175093 175395 175832 176105 176106	NAPA Auto Parts Shop Towels - Unit 17 Bulbs - Unit 38 Fuel Cap - Unit 12 Oil - Unit 37 Funnel - Unit 37	04/13/2022		20.46 17.76 16.69 29.06 1.07
Total for this ACH Check for Vendor 10350:				0.00	85.04
Total for 4/13/2022:				0.00	170,750.44
ACH	10138 HW201 Apr 2022	ARCO Business Solutions ARCO Fuel Charges 04/05-04/11/2022	04/14/2022		3,232.86
Total for this ACH Check for Vendor 10138:				0.00	3,232.86
ACH	10085 1002086354 1002086354 1002086354 1002086354 1002086354 1002086354 1002086354 1002086359 1002086359	CalPERS Retirement System PR Batch 00001.04.2022 CalPERS 8% ER Paid PR Batch 00001.04.2022 CalPERS 7% EE Deduction PR Batch 00001.04.2022 CalPERS 7.5% EE PEPRA PR Batch 00001.04.2022 CalPERS ER PEPRA PR Batch 00001.04.2022 CalPERS ER Paid Classic PR Batch 00001.04.2022 CalPERS 1% ER Paid PR Batch 00001.04.2022 CalPERS 8% EE Paid PR Batch 00001.04.2022 CalPERS ER PEPRA Term EE PR Batch 00001.04.2022 CalPERS 7.5% EE PEPRA Term EE	04/14/2022		895.10 1,343.54 4,505.41 4,859.86 8,791.06 191.93 2,000.93 63.20 58.59
Total for this ACH Check for Vendor 10085:				0.00	22,709.62

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Check	Check Amount
ACH	10087 2-120-152-672 2-120-152-672	EDD PR Batch 00001.04.2022 State Income Tax PR Batch 00001.04.2022 CA SDI	04/14/2022		4,611.22 1,370.96
Total for this ACH Check for Vendor 10087:				0.00	5,982.18
ACH	10094 270250422213067 270250422213067 270250422213067 270250422213067 270250422213067	U.S. Treasury PR Batch 00001.04.2022 FICA Employer Portion PR Batch 00001.04.2022 FICA Employee Portion PR Batch 00001.04.2022 Federal Income Tax PR Batch 00001.04.2022 Medicare Employer Portion PR Batch 00001.04.2022 Medicare Employee Portion	04/14/2022		7,847.39 7,847.39 12,271.99 1,835.27 1,835.27
Total for this ACH Check for Vendor 10094:				0.00	31,637.31
ACH	10141 39399297	Ca State Disbursement Unit PR Batch 00001.04.2022 Garnishment	04/14/2022		288.46
Total for this ACH Check for Vendor 10141:				0.00	288.46
ACH	10203 VB1450PP08 2022	Voya Financial PR Batch 00001.04.2022 Deferred Comp	04/14/2022		350.00
Total for this ACH Check for Vendor 10203:				0.00	350.00
ACH	10264 1002086357 1002086357 1002086357 1002086357 1002086357 1002086357 1002086357	CalPERS Supplemental Income Plans PR Batch 00001.04.2022 ROTH-Post-Tax PR Batch 00001.04.2022 100% Contribution PR Batch 00001.04.2022 457 Loan Repayment PR Batch 00001.04.2022 CalPERS 457 PR Batch 00001.04.2022 457 Catch-Up PR Batch 00001.04.2022 CalPERS 457 % PR Batch 00001.04.2022 ROTH % Deduction	04/14/2022		25.00 480.22 357.79 1,271.15 417.49 73.61 58.87
Total for this ACH Check for Vendor 10264:				0.00	2,684.13
ACH	10895 29102162	Basic Pacific PR Batch 00001.04.2022 Flexible Spending Account (PT)	04/14/2022		154.18
Total for this ACH Check for Vendor 10895:				0.00	154.18
ACH	10984 1649782204295	MidAmerica Administrative & Retirement Solutions PR Batch 00001.04.2022 401(a) Deferred Comp	04/14/2022		1,043.60
Total for this ACH Check for Vendor 10984:				0.00	1,043.60
1988	10387 04142022PP08	Franchise Tax Board PR Batch 00001.04.2022 Garnishment FTB	04/14/2022		109.03
Total for Check Number 1988:				0.00	109.03
Total for 4/14/2022:				0.00	68,191.37
ACH	10781 10019 10031 10037	Umpqua Bank C R & R Incorporated Monthly Charges 3 YD Commercial Bin Mar 2022 Staples Business Advantage Office Supplies Waste Management Of Inland Empire Yard Dumpsters - 815 E 12th Mar 2022 Organics Cart Charges - 815 E 12th Mar 2022 Recycling Dumpster Charges - 815 E 12th Mar 2022 Recycling Dumpster Charges - 560 Magnolia Mar 2022 Monthly Sanitation - 560 Magnolia Mar 2022	04/15/2022		285.83 70.50 322.20 54.50 97.59 97.59 118.50

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Check	Check Amount
10171		Riverside Assessor - County Recorder County Records for District Owned Residences			35.80
10173		California Society of Municipal Finance Officers Intermediate Govt Accounting - E Gonzales Budget Award Application Fee			200.00 150.00
10192		Jaytown Industries Inc 50 District Logo Decals - District Buildings			944.97
10224		Legal Shield Monthly Prepaid Legal for Employees Mar 2022			123.55
10233		Pro-Pipe & Supply Union - 9781 Avenida Miravilla			133.78
10249		CDW Government LLC Annual Support Maint Renewal - Proxy Software			2,208.62
10284		Underground Service Alert of Southern California 158 New Ticket Charges Feb 2022 Monthly Maintenance Fee			260.70 10.00
10338		California Special Districts Association Refund - 2022 Special District Leadership Academy - J Covington			-525.00
10366		DRI Vmware Annual VMWare License/Support Renewal			4,027.00
10409		Stater Bros Drinks/Napkins/Plates - Lunch & Learn Active Assailant Training			70.27
10417		Agri Builders/Commercial Concepts 35 Blank White Signs - District Buildings 25 Blank White Signs - Canyon Property/NCRF I & II 25 Blank White Signs - District Buildings			1,230.75 864.49 864.49
10420		Amazon Capital Services, Inc. 2 Replacement Batteries - Meter Readers			94.14
10424		Top-Line Industrial Supply, LLC Tie Down Chains - Districtwide			290.60
10455		Advance Refrigeration & Ice Systems, Inc Ice Machine Maintenance - 12th/Palm			901.63
10477		Walgreens 2 Certificate Frames - 12th/Palm			25.17
10546		Frontier Communications 02/10-03/09/2022 Feb 2022 FIOS/FAX 12th/Palm 02/25-03/24/2022 Mar 2022 FIOS/FAX 841 E 6th St 02/25-03/24/2022 Mar 2022 FIOS/FAX 560 Magnolia Ave			327.98 143.94 290.00
10572		Southwest Airlines Flight - Water 101 - L Williams Flight - Water 101 - J Covington Flight - Bay Delta Tour - J Covington Flight - Bay Delta Tour - D Slawson			176.98 290.95 197.96 212.96
10573		O'Reilly Auto Parts 2 Stethoscopes - Unit 4/45 Power Inverter - Districtwide			25.84 35.55
10598		myfax Annual Renewal - HR Fax			110.00
10623		WP Engine Web Host for BCVWD Website Mar 2022			115.00
10630		FMB Truck Outfitters, Inc Weldor Torch Bottle Holder Kit - Unit 44			343.67
10632		Quinn Company LED Flood Light Replacements - CAT Dozer			564.04
10655		CompTIA CGCIO Training - R Rasha			3,700.00
10684		Ubiquity Networks 6 Replacement WiFi Extenders - Districtwide			1,157.24
10692		MMSoft Design Network Monitoring Software Mar 2022 Network Monitoring Software Upgrade			202.45 42.47
10761		BLS*Spamtitan Monthly Web Filter License Mar 2022			71.88

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Check	Check Amount
10782		R.S. Hughes, Inc Saftey Guard Rail - Noble Tank			361.12
10784		Autodesk, Inc Auto CAD Software 851 E 6th St - Mar 2022			1,135.00
10790		Microsoft Monthly Microsoft Exchange - Mar 2022			16.40
		Monthly Microsoft Office License - Mar 2022			960.00
		Monthly Microsoft Exchange - Mar 2022			295.49
10840		Ready Fresh (Arrowhead) Water - March 2022 - 851 E 6th St			59.45
10848		DLR-Anaheim Hotel - PARMA Conference - S Foley			619.26
10850		ISC Membership Renewal - 09/01/2022-08/31/2023			125.00
10892		Zoom Video Communications, Inc. (10) Video Conferences April 2022			205.90
10896		BlueBeam, Inc. Annual License & Maint Renewal - Team Coordination Software			753.25
10918		Apple.com Cloud Storage - iPads			9.99
10926		SSD Alarm Alarm Equip/Rent/Service/Monitor - 560 Magnolia Ave			362.13
		Alarm Equip/Rent/Service/Monitor - 11083 Cherry Ave			59.50
		Alarm Equip/Rent/Service/Monitor - 851 E. 6th St			77.69
		Alarm Equip/Rent/Service/Monitor - 815 12th St			125.00
10952		Eventbrite Water 101 - L Williams/J Covington - 04/08/2022			518.00
		Bay Delta Tour - L Williams - 05/18-05/20/2022			929.00
		Bay Delta Tour - J Covington - 05/18-05/20/2022			929.00
		Bay Delta Tour - D Slawson - 05/18-05/20/2022			929.00
		SHRM Chapter Meeting - S Foley - 04/21/2022			20.00
10955		City of Calimesa Annual Eneroachment Permit - EP 22-06			123.00
10978		Nextiva, Inc. Monthly Phone Service March 2022			2,600.44
10999		Backblaze Offsite Backup Storage - Mar 2022			45.94
		Offsite Backup Storage - Apr 2022			50.64
11023		Dominos Pizza Pizza - Lunch and Learn Assailant Training			200.17
11030		Association for Talent Development Succession Planning Training Material - HR			19.99
11050		Ebay Handheld Meter Reader			1,023.61
11051		EZNotaryclass.com Notary Certification Supply Kit - K Manini			93.07
		Notary Certification Class - K Manini			79.00
11052		Hertz Rental Car Rental Car - J Covington - Pending Reversal			231.45
11053		McAfee Institue, LLC Cyber Investigation Certification - R Rasha			897.10
11054		MyMedic Emergency Response First Aid Kits			1,518.62
11055		United Airlines Flight - Water 101 - L Williams (Re-Booked)			248.60
Total for this ACH Check for Vendor 10781:				0.00	36,588.39
Total for 4/15/2022:				0.00	36,588.39

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Check	Check Amount
ACH	10138 HW201 Apr 2022	ARCO Business Solutions ARCO Fuel Charges 04/12-04/18/2022	04/21/2022		2,587.27
Total for this ACH Check for Vendor 10138:				0.00	2,587.27
12509	11057 04212022 04212022	SWRCB DFA - Arrearages Program Refund Credits Not Applicable - Arrearages Grant Program Refund Credits Not Applicable - Arrearages Grant Program	04/21/2022		3,104.57 39,412.42
Total for Check Number 12509:				0.00	42,516.99
12510	10000 1573 1573	A C Propane Co Annual Tank Rental - 12303 Oak Glen Rd Annual Tank Rental - 9781 Avenida Miravilla	04/21/2022		52.80 52.80
Total for Check Number 12510:				0.00	105.60
12511	10792 05012022	A-1 Financial Services May 2022 Rent - 851 E. 6th St Eng Office	04/21/2022		2,131.64
Total for Check Number 12511:				0.00	2,131.64
12512	10319 04012022 04012022 04012022 04012022 04012022 04012022	ACWA Joint Powers Insurance Authority 2021/2022 3rd Qtr Board WC Calculation Adj 2021/2022 3rd Qtr Finance WC Calculation Adj PP08 EE Adjustment 2021/2022 3rd Qtr Engineering WC Calculation Adj 2021/2022 3rd Qtr Operations WC Calculation Adj 2021/2022 3rd Qtr Workers Comp	04/21/2022		-0.11 -1.24 307.37 -1.90 0.99 10,167.55
Total for Check Number 12512:				0.00	10,472.66
12513	10144 LYUM1620337 LYUM1620338	AlSCO Inc Cleaning Mats/Shop Towels 12th/Palm March 2022 Cleaning Mats/Air Fresheners 560 Magnolia March 2022	04/21/2022		29.32 55.36
Total for Check Number 12513:				0.00	84.68
12514	10695 2249	B-81 Paving Inc 6 Mainline Leak Repairs - Cherry Valley	04/21/2022		8,101.50
Total for Check Number 12514:				0.00	8,101.50
12515	10855 1498860	Badger Meter, Inc 1" Encoder W/ITRON ILC	04/21/2022		51,289.00
Total for Check Number 12515:				0.00	51,289.00
12516	10773 22-253	Bartel Associates, LLC GASB 75 Project - March 2022	04/21/2022		510.00
Total for Check Number 12516:				0.00	510.00
12517	10822 28404374 28404374 28404374 28404374 28404375 28404375	Canon Financial Services, Inc Contract Charge - 04/01-04/30/2022 - 851 E 6th St Meter Usage - 03/01-03/31/2022 Meter Usage - 03/01-03/31/2022 Contract Charge - 04/01-04/30/2022 - 560 Magnolia Ave Contract Charge - 04/01-04/30/2022 - 12th/Palm Meter Usage - 03/01-03/31/2022	04/21/2022		238.56 58.70 596.32 329.33 235.78 78.75
Total for Check Number 12517:				0.00	1,537.44

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Check	Check Amount
12518	10614	Cherry Valley Automotive	04/21/2022		
	37519	Flat Repair - Unit 38/OD 30,192			20.00
	37534	Flat Repair - Unit 03/OD 75,454			20.00
	37535	Oil/Filter/Brake Pads - Unit 32/OD 61,037			359.54
	37535	Labor - Oil/Filter/Brake Pads - Unit 32/OD 61,037			300.00
	37565	Labor - Oil/Filter/Bulb - Unit 38/OD 30,385			35.00
	37565	Oil/Filter/Bulb - Unit 38/OD 30,385			38.70
Total for Check Number 12518:				0.00	773.24
12519	10351	Cherry Valley Nursery & Landscape Supply	04/21/2022		
	0229147	Sod - Service Repair			19.36
	0231660	Sod - Service Repair			12.91
Total for Check Number 12519:				0.00	32.27
12520	10016	City of Beaumont	04/21/2022		
	EP2022-0074	EP0074 - 7th St & Alley East of Wellwood Ave			800.50
Total for Check Number 12520:				0.00	800.50
12521	10709	Core & Main LP	04/21/2022		
	Q612491	Nipple Brass 1 X 06			1,054.05
	Q612491	Meter Coupling 1 X 2-1/2			1,787.57
	Q612491	Hydrant 6 Hole J-3765 4 X 2-1/2 X2-1/2			5,541.02
Total for Check Number 12521:				0.00	8,382.64
12522	10802	John Covington	04/21/2022		
	04122022	Reimburse Rental Car Expense - Water 101 - J Covington			273.31
	04122022	Reimburse Mileage Expense - Water 101 - J Covington			48.20
	04122022	Reimburse Parking Expense - Water 101 - J Covington			26.00
Total for Check Number 12522:				0.00	347.51
12523	10266	Cozad & Fox Inc.	04/21/2022		
	18079	Engineering & Design Services - "B" Line Pipeline Replacement			7,712.60
Total for Check Number 12523:				0.00	7,712.60
12524	10772	CV Strategies	04/21/2022		
	6659	Strategic Communication Services - Feb 2022			14,053.75
Total for Check Number 12524:				0.00	14,053.75
12525	10390	Dangelo Company	04/21/2022		
	S1466096.001	Material - MDP Line 16 Pipeline Replacement Project			71.07
	S1469135.001	Meter Coupling JJ 1 X 1 1/2			1,856.14
	S1469135.001	Meter Coupling 1 X 3			161.91
	S1472026.001	Meter Gasket Drop In 1-1/2			165.72
	S1472026.001	Nuts and Bolts 5/8 X 2 1/2			104.19
Total for Check Number 12525:				0.00	2,359.03
12526	11037	Darktrace Holdings Limited	04/21/2022		
	150140	Reissue - IT Services			36,580.05
Total for Check Number 12526:				0.00	36,580.05
12527	10942	Diamond Environmental Services LP	04/21/2022		
	0003874134	(2) Rental and Service Handicap Restroom - 04/11-05/09/2022			271.10
	0003874135	(1) Rental and Service Portable Restroom - 04/11-05/09/2022			102.06
Total for Check Number 12527:				0.00	373.16

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Check	Check Amount
12528	10244 04112022	Fiserv Inc NSF Fee - 1107527265	04/21/2022		40.00
Total for Check Number 12528:				0.00	40.00
12529	10303 9282850131	Grainger Inc Poly Pinchers - Unit 4/Unit 17	04/21/2022		618.46
Total for Check Number 12529:				0.00	618.46
12530	10321 04142022D 04142022T	Julian Herrera Jr Water Distribution System Operation & Maint Course - J Herrera Water Treatment Plant Operation Course - J Herrera	04/21/2022		50.00 50.00
Total for Check Number 12530:				0.00	100.00
12531	10929 1105	IC Systems (96) 60lb Buckets Accu-Tab Chlorine Tablets - Dist Chloronators	04/21/2022		16,600.00
Total for Check Number 12531:				0.00	16,600.00
12532	10995 19749 19749 19759 19759	Infinity Recycling & Materials Inc Class II Base - Leak Repairs Class II Base - Leak Repairs Class II Base - Leak Repairs Class II Base - Leak Repairs	04/21/2022		120.00 120.00 80.01 79.99
Total for Check Number 12532:				0.00	400.00
12533	10398 209784 209784 209785	Infosend, Inc Mar 2022 Supply Charges for Utility Billing Mar 2022 Processing Charges for Utility Billing Mar 2022 Postage Charges for Utility Billing	04/21/2022		737.81 1,106.91 4,988.56
Total for Check Number 12533:				0.00	6,833.28
12534	10273 S1054362.001 S1054362.001 S1054529.001 S1054635.001 S1054706.001 S1054706.002 S1054739.001 S1054739.001	Inland Water Works Supply Co. Full Circle 595 - 635 X 07.5 Full Circle 595 - 635 X 12 Materials - 2017 Pipeline Replacement Project 1 Meter Coupling Materials - MDP Line 16 Replacement Pipeline Project Materials - MDP Line 16 Replacement Pipeline Project DIP 8 PC 350 Field Lok 8	04/21/2022		458.71 1,283.68 18,118.07 8,297.66 2,125.53 133.42 5,637.51 3,259.94
Total for Check Number 12534:				0.00	39,314.52
12535	10496 S-94261	John Borden Heating & Air Conditioning AC Unit Repair - 560 Magnolia Ave	04/21/2022		524.00
Total for Check Number 12535:				0.00	524.00
12536	10894 0001546961	Liberty Dental Plan Liberty Dental - May 2022	04/21/2022		326.41
Total for Check Number 12536:				0.00	326.41
12537	10026 561672 RI 561672 RI 561672 RI	McCrometer Inc New Meter Bearing Assembly for Well 12 Meter Cable for Well 12 Meter Dry Packs for Pumping Equipment Meters	04/21/2022		345.82 19.58 65.25
Total for Check Number 12537:				0.00	430.65

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Check	Check Amount
12538	10103 061744	Merlin Johnson Construction Inc Retention Costs - Antonelle Pipeline Project	04/21/2022		7,728.90
Total for Check Number 12538:				0.00	7,728.90
12539	10223 236079	Richards, Watson & Gershon Legal Services Feb 2022 Board Approval 04/13/2022	04/21/2022		3,937.50
Total for Check Number 12539:				0.00	3,937.50
12540	10095 202203000339	Riverside County Dept of Waste Resources Weeds/Trash Removal NCR I Mar 2022	04/21/2022		36.70
Total for Check Number 12540:				0.00	36.70
12541	10689 208724	Safety Compliance Company Safety Training - Heat Illness - 04/06/2022	04/21/2022		250.00
Total for Check Number 12541:				0.00	250.00
12542	10290 22-00244	San Gorgonio Pass Water Agency 382 AF @ \$399 for Mar 2022	04/21/2022		152,418.00
Total for Check Number 12542:				0.00	152,418.00
12543	10830 2091876-IN	SC Fuels Hydraulic Oil for Maintenance on District Wells	04/21/2022		1,011.46
Total for Check Number 12543:				0.00	1,011.46
12544	10989 04142022	Shannon Anglin Mobile Notary Fee	04/21/2022		205.00
Total for Check Number 12544:				0.00	205.00
12545	10758 124383867-0001	Sunbelt Rentals, Inc Roller Rental for Damaged Slope Repairs at NCRF Ph 1	04/21/2022		2,089.75
Total for Check Number 12545:				0.00	2,089.75
12546	10981 0740 0822	Taylor's Plumbing, LLC Service Hot Water Heater - 560 Magnolia Ave Replace Expansion Tank for Hot Water Heater - 560 Magnolia Ave	04/21/2022		285.00 235.80
Total for Check Number 12546:				0.00	520.80
12547	10651 27435	Weldors Supply and Steel, Inc Couplers/Fittings - District Weldor	04/21/2022		31.64
Total for Check Number 12547:				0.00	31.64
Total for 4/21/2022:				0.00	424,168.60
12548	10769 04262022	Fritts Ford 2022 Ford F150 4x4	04/26/2022		33,337.15
Total for Check Number 12548:				0.00	33,337.15
Total for 4/26/2022:				0.00	33,337.15

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Check	Check Amount
ACH	10085	CalPERS Retirement System	04/28/2022		
	1002095583	PR Batch 00002.04.2022 CalPERS 8% EE Paid			1,799.20
	1002095583	PR Batch 00001.04.2022 CalPERS ER PEPRA			54.36
	1002095583	PR Batch 00002.04.2022 CalPERS 7.5% EE PEPRA			20.23
	1002095583	PR Batch 00002.04.2022 CalPERS 1% ER Paid			191.93
	1002095583	PR Batch 00002.04.2022 CalPERS ER PEPRA			21.82
	1002095583	PR Batch 00002.04.2022 CalPERS 7.5% EE PEPRA			4,416.72
	1002095583	PR Batch 00002.04.2022 CalPERS ER PEPRA			4,764.18
	1002095583	PR Batch 00001.04.2022 CalPERS 7.5% EE PEPRA			50.40
	1002095583	PR Batch 00002.04.2022 CalPERS 8% ER Paid			895.10
	1002095583	PR Batch 00002.04.2022 CalPERS 7% EE Deduction			1,343.54
	1002095583	PR Batch 00002.04.2022 CalPERS ER Paid Classic			8,390.87
Total for this ACH Check for Vendor 10085:				0.00	21,948.35
ACH	10087	EDD	04/28/2022		
	0-516-142-176	PR Batch 00001.04.2022 CA SDI			7.63
	0-516-142-176	PR Batch 00001.04.2022 State Income Tax			10.21
	0-516-142-176	PR Batch 00002.04.2022 CA SDI			3.12
	0-516-142-176	PR Batch 00002.04.2022 State Income Tax			2.89
	0-516-142-176	PR Batch 00002.04.2022 State Income Tax			4,551.04
	0-516-142-176	PR Batch 00002.04.2022 CA SDI			1,331.77
Total for this ACH Check for Vendor 10087:				0.00	5,906.66
ACH	10094	U.S. Treasury	04/28/2022		
	270251850968771	PR Batch 00001.04.2022 Medicare Employer Portion			10.06
	270251850968771	PR Batch 00001.04.2022 FICA Employer Portion			43.00
	270251850968771	PR Batch 00002.04.2022 Medicare Employee Portion			4.11
	270251850968771	PR Batch 00002.04.2022 Federal Income Tax			12,048.23
	270251850968771	PR Batch 00002.04.2022 Medicare Employee Portion			1,817.51
	270251850968771	PR Batch 00001.04.2022 Federal Income Tax			49.20
	270251850968771	PR Batch 00001.04.2022 FICA Employee Portion			43.00
	270251850968771	PR Batch 00002.04.2022 FICA Employee Portion			7,771.46
	270251850968771	PR Batch 00002.04.2022 FICA Employer Portion			17.57
	270251850968771	PR Batch 00002.04.2022 Medicare Employer Portion			1,817.51
	270251850968771	PR Batch 00002.04.2022 Medicare Employer Portion			4.11
	270251850968771	PR Batch 00002.04.2022 Federal Income Tax			9.58
	270251850968771	PR Batch 00002.04.2022 FICA Employee Portion			17.57
	270251850968771	PR Batch 00001.04.2022 Medicare Employee Portion			10.06
	270251850968771	PR Batch 00002.04.2022 FICA Employer Portion			7,771.46
Total for this ACH Check for Vendor 10094:				0.00	31,434.43
ACH	10141	Ca State Disbursement Unit	04/28/2022		
	39555410	PR Batch 00002.04.2022 Garnishment			288.46
Total for this ACH Check for Vendor 10141:				0.00	288.46
ACH	10203	Voya Financial	04/28/2022		
	VB1450PP09 2022	PR Batch 00002.04.2022 Deferred Comp			350.00
Total for this ACH Check for Vendor 10203:				0.00	350.00
ACH	10264	CalPERs Supplemental Income Plans	04/28/2022		
	1002095580	PR Batch 00002.04.2022 CalPERS 457 %			74.58
	1002095580	PR Batch 00002.04.2022 CalPERS 457			1,271.15
	1002095580	PR Batch 00002.04.2022 ROTH-Post-Tax			25.00
	1002095580	PR Batch 00002.04.2022 457 Catch-Up			417.49
	1002095580	PR Batch 00002.04.2022 ROTH % Deduction			61.16
	1002095580	PR Batch 00002.04.2022 100% Contribution			1,200.55
	1002095580	PR Batch 00002.04.2022 457 Loan Repayment			357.79
Total for this ACH Check for Vendor 10264:				0.00	3,407.72

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Check	Check Amount
ACH	10895 29262321	Basic Pacific PR Batch 00002.04.2022 Flexible Spending Account (PT)	04/28/2022		154.18
Total for this ACH Check for Vendor 10895:				0.00	154.18
ACH	10984 1651006496495	MidAmerica Administrative & Retirement Solutions PR Batch 00002.04.2022 401(a) Deferred Comp	04/28/2022		1,043.60
Total for this ACH Check for Vendor 10984:				0.00	1,043.60
1991	10387 04282022PP09	Franchise Tax Board PR Batch 00002.04.2022 Garnishment FTB	04/28/2022		109.03
Total for Check Number 1991:				0.00	109.03
Total for 4/28/2022:				0.00	64,642.43
Report Total (174 checks):				36,580.05	1,251,579.32

General Ledger

Budget Variance Revenue

User: wclayton
 Printed: 5/26/2022 10:12:46 AM
 Period 04 - 04
 Fiscal Year 2022

Beaumont-Cherry Valley Water District

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



Account Number	Description	Budget	Period Amt	End Bal	Variance	% Avail/ Uncollect
50	GENERAL					
01-50-510-419051	Grant Revenue	\$ 640,000.00	\$ 128,279.00	\$ 128,279.00	\$ 511,721.00	79.96%
	Grant Rev	\$ 640,000.00	\$ 128,279.00	\$ 128,279.00	\$ 511,721.00	79.96%
01-50-510-490001	Interest Income - Bonita Vista	\$ 1,000.00	\$ 80.46	\$ 146.88	\$ 853.12	85.31%
01-50-510-490011	Interest Income - Fairway Cnyn	\$ 281,000.00	\$ -	\$ -	\$ 281,000.00	100.00%
01-50-510-490021	Interest Income - General	\$ 126,000.00	\$ 40,015.36	\$ 51,673.42	\$ 74,326.58	58.99%
01-50-510-490041	Rlzd Gain/Loss on Investment	\$ -	\$ -	\$ 47,395.23	\$ (47,395.23)	#DIV/0!
	Interest Income	\$ 408,000.00	\$ 40,095.82	\$ 99,215.53	\$ 308,784.47	75.68%
01-50-510-481001	Fac Fees-Wells	\$ 1,210,000.00	\$ -	\$ 419,722.94	\$ 790,277.06	65.31%
01-50-510-481006	Fac Fees-Water Rights (SWP)	\$ 766,000.00	\$ -	\$ 189,628.82	\$ 576,371.18	75.24%
01-50-510-481012	Fac Fees-Water Treatment Plant	\$ 576,000.00	\$ -	\$ 199,671.92	\$ 376,328.08	65.33%
01-50-510-481018	Fac Fees-Local Water Resources	\$ 304,000.00	\$ -	\$ 75,077.53	\$ 228,922.47	75.30%
01-50-510-481024	Fac Fees-Recycled Water	\$ 877,000.00	\$ -	\$ 303,952.26	\$ 573,047.74	65.34%
01-50-510-481030	Fac Fees-Transmission (16")	\$ 980,000.00	\$ -	\$ 339,940.89	\$ 640,059.11	65.31%
01-50-510-481036	Fac Fees-Storage	\$ 1,255,000.00	\$ -	\$ 435,332.47	\$ 819,667.53	65.31%
01-50-510-481042	Fac Fees-Booster	\$ 87,000.00	\$ -	\$ 30,135.07	\$ 56,864.93	65.36%
01-50-510-481048	Fac Fees-Pressure Reducing Stn	\$ 45,000.00	\$ -	\$ 15,392.73	\$ 29,607.27	65.79%
01-50-510-481054	Fac Fees-Miscellaneous Project	\$ 39,000.00	\$ -	\$ 13,441.55	\$ 25,558.45	65.53%
01-50-510-481060	Fac Fees-Financing Costs	\$ 191,000.00	\$ -	\$ 66,124.00	\$ 124,876.00	65.38%
01-50-510-485001	Front Footage Fees	\$ 24,000.00	\$ -	\$ -	\$ 24,000.00	100.00%
	Non-Operating Revenue	\$ 6,354,000.00	\$ -	\$ 2,088,420.18	\$ 4,265,579.82	67.13%
01-50-510-410100	Sales	\$ 6,367,000.00	\$ 399,079.94	\$ 1,277,709.64	\$ 5,089,290.36	79.93%
01-50-510-410151	Agricultural Irrigation Sales	\$ 29,000.00	\$ 1,675.06	\$ 3,077.26	\$ 25,922.74	89.39%
01-50-510-410171	Construction Sales	\$ 203,000.00	\$ 44,474.58	\$ 67,157.97	\$ 135,842.03	66.92%
01-50-510-413001	Backflow Administration Charge	\$ 51,000.00	\$ 6,209.41	\$ 16,975.26	\$ 34,024.74	66.72%
01-50-510-413011	Fixed Meter Charges	\$ 4,243,000.00	\$ 412,419.64	\$ 1,523,398.90	\$ 2,719,601.10	64.10%
01-50-510-413021	Meter Fees	\$ 300,000.00	\$ 57,048.00	\$ 270,748.00	\$ 29,252.00	9.75%
01-50-510-415001	SGPWA Importation Charges	\$ 4,349,000.00	\$ 299,946.93	\$ 956,156.37	\$ 3,392,843.63	78.01%
01-50-510-415011	SCE Power Charges	\$ 2,467,000.00	\$ 173,968.87	\$ 557,031.31	\$ 1,909,968.69	77.42%
01-50-510-417001	2nd Notice Penalties	\$ 61,000.00	\$ 4,265.00	\$ 18,050.00	\$ 42,950.00	70.41%
01-50-510-417011	3rd Notice Charges	\$ 14,000.00	\$ (10.00)	\$ 6,900.00	\$ 7,100.00	50.71%
01-50-510-417021	Account Reinstatement Fees	\$ 10,000.00	\$ 50.00	\$ 10,100.00	\$ (100.00)	-1.00%
01-50-510-417031	Lien Processing Fees	\$ 2,000.00	\$ 1,800.00	\$ 1,800.00	\$ 200.00	10.00%
01-50-510-417041	Credit Check Processing Fees	\$ 11,000.00	\$ 1,005.00	\$ 3,845.00	\$ 7,155.00	65.05%
01-50-510-417051	Returned Check Fees	\$ 3,000.00	\$ 275.00	\$ 1,250.00	\$ 1,750.00	58.33%
01-50-510-417061	Customer Damage/Upgrade Charge	\$ 22,000.00	\$ 6,146.00	\$ 15,970.34	\$ 6,029.66	27.41%
01-50-510-417071	After-Hours Call Out Charges	\$ 1,000.00	\$ 50.00	\$ 100.00	\$ 900.00	90.00%
01-50-510-417091	Credit Card Processing Fees	\$ 51,000.00	\$ 5,062.75	\$ 20,258.00	\$ 30,742.00	60.28%
01-50-510-419001	Rebates and Reimbursements	\$ -	\$ -	\$ -	\$ -	0.00%
01-50-510-419011	Development Income	\$ 226,000.00	\$ 47,189.62	\$ 89,961.93	\$ 136,038.07	60.19%
01-50-510-419012	Development Income - GIS	\$ 308,000.00	\$ -	\$ -	\$ 308,000.00	100.00%
01-50-510-419031	Well Maintenance Reimbursement	\$ 8,000.00	\$ -	\$ -	\$ 8,000.00	100.00%
01-50-510-419061	Miscellaneous Income	\$ 1,000.00	\$ -	\$ 12,431.20	\$ (11,431.20)	-1143.12%
	Operating Revenue	\$ 18,727,000.00	\$ 1,460,655.80	\$ 4,852,921.18	\$ 13,874,078.82	74.09%
01-50-510-471001	Maint Fees - 12303 Oak Glen Rd	\$ 9,000.00	\$ 830.16	\$ 2,690.48	\$ 6,309.52	70.11%
01-50-510-471011	Maint Fees - 13695 Oak Glen Rd	\$ 6,000.00	\$ 521.36	\$ 1,764.08	\$ 4,235.92	70.60%
01-50-510-471021	Maint Fees - 13697 Oak Glen Rd	\$ 7,000.00	\$ 585.52	\$ 1,956.56	\$ 5,043.44	72.05%
01-50-510-471031	Maint Fees - 9781 AveMiravilla	\$ 5,000.00	\$ 481.26	\$ 1,643.78	\$ 3,356.22	67.12%
01-50-510-471101	Utilities - 12303 Oak Glen Rd	\$ 5,000.00	\$ 290.02	\$ 1,321.18	\$ 3,678.82	73.58%
01-50-510-471111	Utilities - 13695 Oak Glen Rd	\$ 4,000.00	\$ 577.54	\$ 1,676.22	\$ 2,323.78	58.09%
01-50-510-471121	Utilities - 13697 Oak Glen Rd	\$ 6,000.00	\$ 739.63	\$ 1,842.16	\$ 4,157.84	69.30%
01-50-510-471131	Utilities - 9781 Ave Miravilla	\$ 4,000.00	\$ 496.67	\$ 1,222.21	\$ 2,777.79	69.44%
	Rent/Utilities	\$ 46,000.00	\$ 4,522.16	\$ 14,116.67	\$ 31,883.33	69.31%
Revenue Total		\$ 26,175,000.00	\$ 1,633,552.78	\$ 7,182,952.56	\$ 18,992,047.44	72.56%

General Ledger
Budget Variance Expense

User: wclayton
Printed: 5/25/2022 10:49:01 AM
Period 04 - 04
Fiscal Year 2022

Beaumont-Cherry Valley Water District

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



Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/ Uncollect
10	BOARD OF DIRECTORS						
01-10-110-500101	Board of Directors Fees	\$ 79,000.00	\$ 8,060.00	\$ 30,420.00	\$ 48,580.00	\$ -	61.49%
01-10-110-500115	Social Security	\$ 5,000.00	\$ 499.72	\$ 1,886.04	\$ 3,113.96	\$ -	62.28%
01-10-110-500120	Medicare	\$ 2,000.00	\$ 116.87	\$ 441.09	\$ 1,558.91	\$ -	77.95%
01-10-110-500125	Health Insurance	\$ 76,000.00	\$ 3,899.09	\$ 15,596.36	\$ 60,403.64	\$ -	79.48%
01-10-110-500140	Life Insurance	\$ 1,000.00	\$ 9.21	\$ 57.00	\$ 943.00	\$ -	94.30%
01-10-110-500143	EAP Program	\$ 1,000.00	\$ 7.75	\$ 31.00	\$ 969.00	\$ -	96.90%
01-10-110-500145	Workers' Compensation	\$ 1,000.00	\$ 41.36	\$ 155.97	\$ 844.03	\$ -	84.40%
01-10-110-500175	Training/Education/Mtgs/Travel	\$ 14,000.00	\$ 2,726.39	\$ 8,342.24	\$ 5,657.76	\$ -	40.41%
	Board of Directors Personnel	\$ 179,000.00	\$ 15,360.39	\$ 56,929.70	\$ 122,070.30	\$ -	68.20%
01-10-110-550042	Supplies-Other	\$ 4,000.00	\$ 12.57	\$ 238.32	\$ 3,761.68	\$ -	94.04%
	Board of Directors Materials & Supplies	\$ 4,000.00	\$ 12.57	\$ 238.32	\$ 3,761.68	\$ -	94.04%
01-10-110-550012	Election Expenses	\$ 10,000.00	\$ -	\$ 6.00	\$ 9,994.00	\$ -	99.94%
01-10-110-550051	Advertising/Legal Notices	\$ 4,000.00	\$ 762.30	\$ 2,745.45	\$ 1,254.55	\$ -	31.36%
	Board of Directors Services	\$ 14,000.00	\$ 762.30	\$ 2,751.45	\$ 11,248.55	\$ -	80.35%
Expense Total	BOARD OF DIRECTORS	\$ 197,000.00	\$ 16,135.26	\$ 59,919.47	\$ 137,080.53	\$ -	69.58%
20	ENGINEERING						
01-20-210-500105	Labor	\$ 567,000.00	\$ 31,257.24	\$ 134,215.51	\$ 432,784.49	\$ -	76.33%
01-20-210-500115	Social Security	\$ 40,000.00	\$ 2,016.84	\$ 8,365.17	\$ 31,634.83	\$ -	79.09%
01-20-210-500120	Medicare	\$ 10,000.00	\$ 471.69	\$ 1,956.41	\$ 8,043.59	\$ -	80.44%
01-20-210-500125	Health Insurance	\$ 101,000.00	\$ 5,434.63	\$ 21,738.52	\$ 79,261.48	\$ -	78.48%
01-20-210-500140	Life Insurance	\$ 2,000.00	\$ 47.12	\$ 189.20	\$ 1,810.80	\$ -	90.54%
01-20-210-500143	EAP Program	\$ 1,000.00	\$ 7.75	\$ 31.00	\$ 969.00	\$ -	96.90%
01-20-210-500145	Workers' Compensation	\$ 5,000.00	\$ 203.54	\$ 842.32	\$ 4,157.68	\$ -	83.15%
01-20-210-500150	Unemployment Insurance	\$ 20,000.00	\$ -	\$ -	\$ 20,000.00	\$ -	100.00%
01-20-210-500155	Retirement/CalPERS	\$ 90,000.00	\$ 4,372.66	\$ 18,252.89	\$ 71,747.11	\$ -	79.72%
01-20-210-500165	Uniforms & Employee Benefits	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	100.00%
01-20-210-500175	Training/Education/Mtgs/Travel	\$ 6,000.00	\$ -	\$ -	\$ 6,000.00	\$ -	100.00%
01-20-210-500180	Accrued Sick Leave Expense	\$ 29,000.00	\$ (63.70)	\$ 640.15	\$ 28,359.85	\$ -	97.79%
01-20-210-500185	Accrued Vacation Leave Expense	\$ 23,000.00	\$ 1,322.40	\$ 11.32	\$ 22,988.68	\$ -	99.95%
01-20-210-500187	Accrual Leave Payments	\$ 16,000.00	\$ -	\$ -	\$ 16,000.00	\$ -	100.00%
01-20-210-500195	CIP Related Labor	\$ (225,000.00)	\$ (6,357.18)	\$ (27,014.60)	\$ (197,985.40)	\$ -	87.99%
	Engineering Personnel	\$ 686,000.00	\$ 38,712.99	\$ 159,227.89	\$ 526,772.11	\$ -	76.79%
01-20-210-540048	Permits, Fees & Licensing	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ -	100.00%
	Engineering Materials & Supplies	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ -	100.00%
01-20-210-540014	Development Reimbursable GIS	\$ 75,000.00	\$ -	\$ 12,800.00	\$ 62,200.00	\$ -	82.93%
01-20-210-550030	Membership Dues	\$ 2,000.00	\$ -	\$ 300.00	\$ 1,700.00	\$ -	85.00%
01-20-210-550051	Advertising/Legal Notices	\$ 10,000.00	\$ -	\$ 51.14	\$ 9,948.86	\$ -	99.49%
01-20-210-580031	Outside Engineering	\$ 60,000.00	\$ -	\$ -	\$ 60,000.00	\$ -	100.00%
01-20-210-580032	CIP Related Outside Engineering	\$ (42,000.00)	\$ -	\$ -	\$ (42,000.00)	\$ -	100.00%
	Engineering Services	\$ 105,000.00	\$ -	\$ 13,151.14	\$ 91,848.86	\$ -	87.48%
Expense Total	ENGINEERING	\$ 794,000.00	\$ 38,712.99	\$ 172,379.03	\$ 621,620.97	\$ -	78.29%
30	FINANCE & ADMIN SERVICES						
01-30-310-500105	Labor	\$ 1,225,000.00	\$ 80,447.19	\$ 319,055.39	\$ 905,944.61	\$ -	73.95%
01-30-310-500110	Overtime	\$ 9,000.00	\$ 1,964.64	\$ 2,910.79	\$ 6,089.21	\$ -	67.66%
01-30-310-500111	Double Time	\$ 1,000.00	\$ 129.10	\$ 516.40	\$ 483.60	\$ -	48.36%
01-30-310-500115	Social Security	\$ 92,000.00	\$ 5,367.66	\$ 20,825.89	\$ 71,174.11	\$ -	77.36%
01-30-310-500120	Medicare	\$ 22,000.00	\$ 1,255.33	\$ 4,870.54	\$ 17,129.46	\$ -	77.86%
01-30-310-500125	Health Insurance	\$ 348,000.00	\$ 17,926.62	\$ 71,706.48	\$ 276,293.52	\$ -	79.39%
01-30-310-500130	CalPERS Health Admin Costs	\$ 2,000.00	\$ 173.61	\$ 765.60	\$ 1,234.40	\$ -	61.72%
01-30-310-500140	Life Insurance	\$ 4,000.00	\$ 126.12	\$ 507.66	\$ 3,492.34	\$ -	87.31%
01-30-310-500143	EAP Program	\$ 2,000.00	\$ 21.70	\$ 85.25	\$ 1,914.75	\$ -	95.74%
01-30-310-500145	Workers' Compensation	\$ 10,000.00	\$ 455.37	\$ 1,789.51	\$ 8,210.49	\$ -	82.10%
01-30-310-500150	Unemployment Insurance	\$ 42,000.00	\$ -	\$ -	\$ 42,000.00	\$ -	100.00%
01-30-310-500155	Retirement/CalPERS	\$ 244,000.00	\$ 15,450.75	\$ 66,644.42	\$ 177,355.58	\$ -	72.69%
01-30-310-500161	Estimated Current Year OPEB	\$ 213,000.00	\$ -	\$ -	\$ 213,000.00	\$ -	100.00%
01-30-310-500165	Uniforms & Employee Benefits	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	100.00%
01-30-310-500175	Training/Education/Mtgs/Travel	\$ 31,000.00	\$ 346.27	\$ 10,510.90	\$ 20,489.10	\$ -	66.09%
01-30-310-500180	Accrued Sick Leave Expense	\$ 63,000.00	\$ 538.47	\$ 7,577.86	\$ 55,422.14	\$ -	87.97%
01-30-310-500185	Accrued Vacation Leave Expense	\$ 89,000.00	\$ 3,247.46	\$ 4,846.66	\$ 84,153.34	\$ -	94.55%
01-30-310-500187	Accrual Leave Payments	\$ 93,000.00	\$ 2,087.20	\$ 8,348.80	\$ 84,651.20	\$ -	91.02%
01-30-310-500195	CIP Related Labor	\$ (16,000.00)	\$ -	\$ -	\$ (16,000.00)	\$ -	100.00%
01-30-310-560000	GASB 68 Pension Expense	\$ 283,000.00	\$ -	\$ -	\$ 283,000.00	\$ -	100.00%
01-30-320-500105	Labor	\$ 69,400.00	\$ 4,464.82	\$ 18,330.94	\$ 51,069.06	\$ -	73.59%
01-30-320-500110	Overtime	\$ 3,000.00	\$ 149.09	\$ 1,039.00	\$ 1,961.00	\$ -	65.37%
01-30-320-500111	Double Time	\$ 1,600.00	\$ 30.58	\$ 438.06	\$ 1,161.94	\$ -	72.62%
01-30-320-500115	Social Security	\$ 6,000.00	\$ 308.89	\$ 1,292.84	\$ 4,707.16	\$ -	78.45%
01-30-320-500120	Medicare	\$ 2,000.00	\$ 72.24	\$ 302.37	\$ 1,697.63	\$ -	84.88%
01-30-320-500125	Health Insurance	\$ 26,000.00	\$ 1,352.96	\$ 5,411.84	\$ 20,588.16	\$ -	79.19%
01-30-320-500140	Life Insurance	\$ 1,000.00	\$ 7.94	\$ 32.48	\$ 967.52	\$ -	96.75%

Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/ Uncollect
01-30-320-500143	EAP Program	\$ 1,000.00	\$ 1.55	\$ 6.20	\$ 993.80	\$ -	99.38%
01-30-320-500145	Workers' Compensation	\$ 1,000.00	\$ 25.22	\$ 104.07	\$ 895.93	\$ -	89.59%
01-30-320-500150	Unemployment Insurance	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ -	100.00%
01-30-320-500155	Retirement/CalPERS	\$ 8,000.00	\$ 561.78	\$ 2,260.54	\$ 5,739.46	\$ -	71.74%
01-30-320-500165	Uniforms & Employee Benefits	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ -	100.00%
01-30-320-500175	Training/Education/Mtgs/Travel	\$ 13,000.00	\$ 394.00	\$ 6,324.04	\$ 6,675.96	\$ -	51.35%
01-30-320-500176	Professional Development	\$ 41,000.00	\$ 672.60	\$ 672.60	\$ 40,327.40	\$ -	98.36%
01-30-320-500177	General Safety Trng & Supplies	\$ 31,000.00	\$ 1,317.64	\$ 8,496.26	\$ 22,503.74	\$ -	72.59%
01-30-320-500180	Accrued Sick Leave Expense	\$ 4,000.00	\$ 30.58	\$ 733.92	\$ 3,266.08	\$ -	81.65%
01-30-320-500185	Accrued Vacation Leave Expense	\$ 4,000.00	\$ 305.80	\$ 305.80	\$ 3,694.20	\$ -	92.36%
01-30-320-500187	Accrual Leave Payments	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	100.00%
01-30-320-550024	Employment Testing	\$ 5,000.00	\$ 113.89	\$ 197.09	\$ 4,802.91	\$ -	96.06%
	Finance & Admin Services Personnel	\$ 2,980,200.00	\$ 139,347.07	\$ 566,910.20	\$ 2,413,289.80	\$ -	80.98%
01-30-310-550006	Cashiering Shortages/Overages	\$ 100.00	\$ (0.24)	\$ (0.45)	\$ 100.45	\$ -	100.45%
01-30-310-550042	Office Supplies	\$ 10,000.00	\$ 560.46	\$ 2,646.38	\$ 7,353.62	\$ -	73.54%
01-30-310-550046	Office Equipment	\$ 5,000.00	\$ 146.22	\$ 563.57	\$ 4,436.43	\$ -	88.73%
01-30-310-550048	Postage	\$ 40,000.00	\$ 237.72	\$ 710.40	\$ 39,289.60	\$ -	98.22%
01-30-310-550072	Miscellaneous Operating Exp	\$ 1,000.00	\$ -	\$ 35.80	\$ 964.20	\$ -	96.42%
01-30-310-550078	Bad Debt Expense	\$ 25,000.00	\$ -	\$ -	\$ 25,000.00	\$ -	100.00%
01-30-310-550084	Depreciation	\$ 3,000,000.00	\$ 257,067.09	\$ 1,031,678.50	\$ 1,968,321.50	\$ -	65.61%
01-30-320-550028	District Certification	\$ 4,000.00	\$ -	\$ 2,195.00	\$ 1,805.00	\$ -	45.13%
01-30-320-550042	Office Supplies	\$ 3,000.00	\$ 548.73	\$ 701.24	\$ 2,298.76	\$ -	76.63%
	Finance & Admin Services Materials & Supplies	\$ 3,088,100.00	\$ 258,559.98	\$ 1,038,530.44	\$ 2,049,569.56	\$ -	66.37%
01-30-310-500190	Temporary Labor	\$ 45,000.00	\$ -	\$ 688.20	\$ 44,311.80	\$ -	98.47%
01-30-310-550001	Bank/Financial Service Fees	\$ 17,000.00	\$ 199.83	\$ 599.66	\$ 16,400.34	\$ -	96.47%
01-30-310-550008	Transaction/Return Fees	\$ 3,000.00	\$ 107.48	\$ 489.84	\$ 2,510.16	\$ -	83.67%
01-30-310-550010	Transaction/Credit Card Fees	\$ 80,000.00	\$ 7,411.12	\$ 28,333.83	\$ 51,666.17	\$ -	64.58%
01-30-310-550014	Credit Check Fees	\$ 7,000.00	\$ 567.30	\$ 2,193.60	\$ 4,806.40	\$ -	68.66%
01-30-310-550030	Membership Dues	\$ 40,000.00	\$ 2,086.67	\$ 17,140.64	\$ 22,859.36	\$ -	57.15%
01-30-310-550036	Notary and Lien Fees	\$ 3,000.00	\$ 245.00	\$ 320.00	\$ 2,680.00	\$ -	89.33%
01-30-310-550050	Utility Billing Service	\$ 81,000.00	\$ 6,038.27	\$ 26,840.87	\$ 54,159.13	\$ -	66.86%
01-30-310-550051	Advertising/Legal Notices	\$ 1,000.00	\$ -	\$ 1,108.65	\$ (108.65)	\$ -	-10.87%
01-30-310-550054	Property, Auto, General Ins	\$ 120,000.00	\$ 10,201.10	\$ 40,804.40	\$ 79,195.60	\$ -	66.00%
01-30-310-580001	Accounting and Audit	\$ 37,000.00	\$ -	\$ 2,900.00	\$ 34,100.00	\$ -	92.16%
01-30-310-580011	General Legal	\$ 112,000.00	\$ 4,675.15	\$ 12,590.09	\$ 99,409.91	\$ -	88.76%
01-30-310-580036	Other Professional Services	\$ 324,500.00	\$ 2,800.00	\$ 14,312.50	\$ 310,187.50	\$ -	95.59%
01-30-320-550025	Employee Retention	\$ 5,000.00	\$ 252.08	\$ 522.52	\$ 4,477.48	\$ -	89.55%
01-30-320-550026	Recruitment Expense	\$ 13,000.00	\$ 785.00	\$ 1,230.00	\$ 11,770.00	\$ -	90.54%
01-30-320-550030	Membership Dues	\$ 3,000.00	\$ -	\$ 1,214.00	\$ 1,786.00	\$ -	59.53%
01-30-320-550051	Advertising/Legal Notices	\$ 4,000.00	\$ 302.94	\$ 406.19	\$ 3,593.81	\$ -	89.85%
01-30-320-580036	Other Professional Services	\$ 63,500.00	\$ 2,420.00	\$ 12,935.00	\$ 50,565.00	\$ -	79.63%
	Finance & Admin Services Services	\$ 959,000.00	\$ 38,091.94	\$ 164,629.99	\$ 794,370.01	\$ -	82.83%
Expense Total	FINANCE & ADMIN SERVICES	\$ 7,027,300.00	\$ 435,998.99	\$ 1,770,070.63	\$ 5,257,229.37	\$ -	74.81%
35	INFORMATION TECHNOLOGY						
01-35-315-500105	Labor	\$ 152,000.00	\$ 11,515.20	\$ 46,060.80	\$ 105,939.20	\$ -	69.70%
01-35-315-500115	Social Security	\$ 12,000.00	\$ 714.52	\$ 2,858.08	\$ 9,141.92	\$ -	76.18%
01-35-315-500120	Medicare	\$ 3,000.00	\$ 167.10	\$ 668.40	\$ 2,331.60	\$ -	77.72%
01-35-315-500125	Health Insurance	\$ 26,000.00	\$ 2,027.66	\$ 8,110.64	\$ 17,889.36	\$ -	68.81%
01-35-315-500140	Life Insurance	\$ 1,000.00	\$ 18.60	\$ 75.24	\$ 924.76	\$ -	92.48%
01-35-315-500143	EAP Program	\$ 1,000.00	\$ 1.55	\$ 6.20	\$ 993.80	\$ -	99.38%
01-35-315-500145	Workers' Compensation	\$ 2,000.00	\$ 59.08	\$ 236.32	\$ 1,763.68	\$ -	88.18%
01-35-315-500150	Unemployment Insurance	\$ 6,000.00	\$ -	\$ -	\$ 6,000.00	\$ -	100.00%
01-35-315-500155	Retirement/CalPERS	\$ 18,000.00	\$ 1,409.57	\$ 5,638.28	\$ 12,361.72	\$ -	68.68%
01-35-315-500175	Training/Education/Mtgs/Travel	\$ 5,000.00	\$ -	\$ 4,597.10	\$ 402.90	\$ -	8.06%
01-35-315-500180	Accrued Sick Leave Expense	\$ 9,000.00	\$ -	\$ -	\$ 9,000.00	\$ -	100.00%
01-35-315-500185	Accrued Vacation Leave Expense	\$ 16,000.00	\$ -	\$ -	\$ 16,000.00	\$ -	100.00%
01-35-315-500187	Accrual Leave Payments	\$ 15,000.00	\$ -	\$ -	\$ 15,000.00	\$ -	100.00%
01-35-315-500195	CIP Related Labor	\$ (33,000.00)	\$ -	\$ -	\$ (33,000.00)	\$ -	100.00%
	Information Technology Personnel	\$ 233,000.00	\$ 15,913.28	\$ 68,251.06	\$ 164,748.94	\$ -	70.71%
01-35-315-550044	Printing/Toner and Maintenance	\$ 28,000.00	\$ 1,628.79	\$ 5,373.35	\$ 22,626.65	\$ -	80.81%
01-35-315-580016	Computer Hardware	\$ 30,000.00	\$ 2,121.35	\$ 7,502.44	\$ 22,497.56	\$ -	74.99%
01-35-315-580028	Cybersecurity Soft & Hardware	\$ 50,000.00	\$ -	\$ 45,835.73	\$ 4,164.27	\$ -	8.33%
	Information Technology Materials & Supplies	\$ 108,000.00	\$ 3,750.14	\$ 58,711.52	\$ 49,288.48	\$ -	45.64%
01-35-315-501511	Telephone/Internet Service	\$ 45,000.00	\$ 5,842.37	\$ 17,138.73	\$ 27,861.27	\$ -	61.91%
01-35-315-501521	Building Alarms and Security	\$ 10,000.00	\$ 624.32	\$ 3,121.60	\$ 6,878.40	\$ -	68.78%
01-35-315-540014	GIS Maintenance and Updates	\$ 10,000.00	\$ -	\$ 2,400.00	\$ 7,600.00	\$ -	76.00%
01-35-315-550030	Membership Dues	\$ 3,000.00	\$ -	\$ 604.88	\$ 2,395.12	\$ -	79.84%
01-35-315-580021	IT/Software Support	\$ 8,000.00	\$ -	\$ -	\$ 8,000.00	\$ -	100.00%
01-35-315-580026	License/Maintenance/Support	\$ 220,000.00	\$ 11,801.92	\$ 79,923.32	\$ 140,076.68	\$ -	63.67%
	Information Technology Services	\$ 296,000.00	\$ 18,268.61	\$ 103,188.53	\$ 192,811.47	\$ -	65.14%
Expense Total	INFORMATION TECHNOLOGY	\$ 637,000.00	\$ 37,932.03	\$ 230,151.11	\$ 406,848.89	\$ -	63.87%
40	OPERATIONS						
410	Source of Supply Personnel						
01-40-410-500105	Labor	\$ 451,000.00	\$ 21,546.62	\$ 79,008.88	\$ 371,991.12	\$ -	82.48%
01-40-410-500110	Overtime	\$ 15,000.00	\$ 402.08	\$ 1,706.25	\$ 13,293.75	\$ -	88.63%
01-40-410-500111	Double Time	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ -	100.00%

Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/ Uncollect
01-40-410-500113	Standby/On-Call	\$ 13,000.00	\$ 700.00	\$ 2,800.00	\$ 10,200.00	\$ -	78.46%
01-40-410-500115	Social Security	\$ 34,000.00	\$ 1,470.26	\$ 5,933.04	\$ 28,066.96	\$ -	82.55%
01-40-410-500120	Medicare	\$ 8,000.00	\$ 343.86	\$ 1,387.56	\$ 6,612.44	\$ -	82.66%
01-40-410-500125	Health Insurance	\$ 151,000.00	\$ 8,826.45	\$ 32,289.39	\$ 118,710.61	\$ -	78.62%
01-40-410-500140	Life Insurance	\$ 2,000.00	\$ 36.58	\$ 147.41	\$ 1,852.59	\$ -	92.63%
01-40-410-500143	EAP Program	\$ 1,000.00	\$ 6.30	\$ 24.90	\$ 975.10	\$ -	97.51%
01-40-410-500145	Workers' Compensation	\$ 19,000.00	\$ 656.62	\$ 2,550.12	\$ 16,449.88	\$ -	86.58%
01-40-410-500150	Unemployment Insurance	\$ 64,000.00	\$ -	\$ -	\$ 64,000.00	\$ -	100.00%
01-40-410-500155	Retirement/CalPERS	\$ 105,000.00	\$ 5,928.24	\$ 23,865.38	\$ 81,134.62	\$ -	77.27%
01-40-410-500165	Uniforms & Employee Benefits	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	\$ -	100.00%
01-40-410-500175	Training/Education/Mtgs/Travel	\$ 6,000.00	\$ 805.00	\$ 920.00	\$ 5,080.00	\$ -	84.67%
01-40-410-500180	Accrued Sick Leave Expense	\$ 21,000.00	\$ 820.90	\$ 7,417.46	\$ 13,582.54	\$ -	64.68%
01-40-410-500185	Accrued Vacation Leave Expense	\$ 31,000.00	\$ -	\$ 5,038.88	\$ 25,961.12	\$ -	83.75%
01-40-410-500187	Accrual Leave Payments	\$ 11,000.00	\$ -	\$ -	\$ 11,000.00	\$ -	100.00%
01-40-410-500195	CIP Related Labor	\$ (20,000.00)	\$ -	\$ -	\$ (20,000.00)	\$ -	100.00%
01-40-410-550024	Employment Testing	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	100.00%
440	Transmission & Distribution Personnel						
01-40-440-500105	Labor	\$ 1,061,000.00	\$ 50,153.42	\$ 227,174.69	\$ 833,825.31	\$ -	78.59%
01-40-440-500110	Overtime	\$ 57,000.00	\$ 3,703.23	\$ 15,249.76	\$ 41,750.24	\$ -	73.25%
01-40-440-500111	Double Time	\$ 30,000.00	\$ 239.20	\$ 10,962.82	\$ 19,037.18	\$ -	63.46%
01-40-440-500113	Standby/On-Call	\$ 28,000.00	\$ 1,200.00	\$ 4,800.00	\$ 23,200.00	\$ -	82.86%
01-40-440-500115	Social Security	\$ 85,000.00	\$ 3,889.46	\$ 17,290.24	\$ 67,709.76	\$ -	79.66%
01-40-440-500120	Medicare	\$ 20,000.00	\$ 928.87	\$ 3,761.25	\$ 16,238.75	\$ -	81.19%
01-40-440-500125	Health Insurance	\$ 351,000.00	\$ 18,862.30	\$ 77,416.29	\$ 273,583.71	\$ -	77.94%
01-40-440-500140	Life Insurance	\$ 4,000.00	\$ 98.69	\$ 415.11	\$ 3,584.89	\$ -	89.62%
01-40-440-500143	EAP Program	\$ 2,000.00	\$ 17.89	\$ 84.12	\$ 1,915.88	\$ -	95.79%
01-40-440-500145	Workers' Compensation	\$ 36,000.00	\$ 1,298.26	\$ 5,703.31	\$ 30,296.69	\$ -	84.16%
01-40-440-500155	Retirement/CalPERS	\$ 224,000.00	\$ 12,813.49	\$ 51,412.29	\$ 172,587.71	\$ -	77.05%
01-40-440-500165	Uniforms & Employee Benefits	\$ 14,000.00	\$ -	\$ 329.29	\$ 13,670.71	\$ -	97.65%
01-40-440-500175	Training/Education/Mtgs/Travel	\$ 5,000.00	\$ 100.00	\$ 155.00	\$ 4,845.00	\$ -	96.90%
01-40-440-500177	General Safety Supplies	\$ 11,000.00	\$ 220.75	\$ 671.70	\$ 10,328.30	\$ -	93.89%
01-40-440-500180	Accrued Sick Leave Expense	\$ 54,000.00	\$ 2,431.15	\$ 10,650.25	\$ 43,349.75	\$ -	80.28%
01-40-440-500185	Accrued Vacation Leave Expense	\$ 64,000.00	\$ 6,372.60	\$ 9,222.88	\$ 54,777.12	\$ -	85.59%
01-40-440-500187	Accrual Leave Payments	\$ 63,000.00	\$ -	\$ 906.19	\$ 62,093.81	\$ -	98.56%
01-40-440-500195	CIP Related Labor	\$ (111,000.00)	\$ -	\$ -	\$ (111,000.00)	\$ -	100.00%
01-40-440-550024	Employment Testing	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	100.00%
450	Inspections Personnel						
01-40-450-500105	Labor	\$ 34,000.00	\$ 1,723.26	\$ 12,424.94	\$ 21,575.06	\$ -	63.46%
01-40-450-500110	Overtime	\$ 5,000.00	\$ 478.30	\$ 4,324.50	\$ 675.50	\$ -	13.51%
01-40-450-500111	Double Time	\$ 2,000.00	\$ -	\$ 329.60	\$ 1,670.40	\$ -	83.52%
01-40-450-500115	Social Security	\$ 3,000.00	\$ 136.88	\$ 1,061.24	\$ 1,938.76	\$ -	64.63%
01-40-450-500120	Medicare	\$ 1,000.00	\$ 32.02	\$ 248.21	\$ 751.79	\$ -	75.18%
01-40-450-500125	Health Insurance	\$ 13,000.00	\$ 833.05	\$ 4,786.14	\$ 8,213.86	\$ -	63.18%
01-40-450-500140	Life Insurance	\$ 1,000.00	\$ 3.97	\$ 21.57	\$ 978.43	\$ -	97.84%
01-40-450-500143	EAP Program	\$ 1,000.00	\$ 0.76	\$ 4.14	\$ 995.86	\$ -	99.59%
01-40-450-500145	Workers' Compensation	\$ 2,000.00	\$ 58.24	\$ 405.03	\$ 1,594.97	\$ -	79.75%
01-40-450-500155	Retirement/CalPERS	\$ 10,000.00	\$ 601.59	\$ 3,333.06	\$ 6,666.94	\$ -	66.67%
460	Customer Svc & Meter Reading Personnel						
01-40-460-500105	Labor	\$ 184,000.00	\$ 13,346.19	\$ 51,815.50	\$ 132,184.50	\$ -	71.84%
01-40-460-500110	Overtime	\$ 16,000.00	\$ 419.11	\$ 1,152.86	\$ 14,847.14	\$ -	92.79%
01-40-460-500111	Double Time	\$ 4,000.00	\$ 111.76	\$ 223.52	\$ 3,776.48	\$ -	94.41%
01-40-460-500113	Standby/On-Call	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ -	100.00%
01-40-460-500115	Social Security	\$ 16,000.00	\$ 889.43	\$ 3,602.43	\$ 12,397.57	\$ -	77.48%
01-40-460-500120	Medicare	\$ 4,000.00	\$ 208.04	\$ 842.60	\$ 3,157.40	\$ -	78.94%
01-40-460-500125	Health Insurance	\$ 76,000.00	\$ 4,254.83	\$ 18,637.84	\$ 57,362.16	\$ -	75.48%
01-40-460-500140	Life Insurance	\$ 1,000.00	\$ 17.39	\$ 72.00	\$ 928.00	\$ -	92.80%
01-40-460-500143	EAP Program	\$ 1,000.00	\$ 3.79	\$ 15.76	\$ 984.24	\$ -	98.42%
01-40-460-500145	Workers' Compensation	\$ 8,000.00	\$ 383.05	\$ 1,537.12	\$ 6,462.88	\$ -	80.79%
01-40-460-500155	Retirement/CalPERS	\$ 55,000.00	\$ 3,780.80	\$ 15,217.65	\$ 39,782.35	\$ -	72.33%
01-40-460-500165	Uniforms & Employee Benefits	\$ 3,000.00	\$ -	\$ 53.83	\$ 2,946.17	\$ -	98.21%
01-40-460-500175	Training/Education/Mtgs/Travel	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	100.00%
01-40-460-500180	Accrued Sick Leave Expense	\$ 9,000.00	\$ 279.40	\$ 2,533.86	\$ 6,466.14	\$ -	71.85%
01-40-460-500185	Accrued Vacation Leave Expense	\$ 16,000.00	\$ 167.64	\$ 2,318.17	\$ 13,681.83	\$ -	85.51%
01-40-460-500187	Accrual Leave Payments	\$ 11,000.00	\$ -	\$ -	\$ 11,000.00	\$ -	100.00%
01-40-460-500195	CIP Related Labor	\$ (31,000.00)	\$ (1,463.60)	\$ (8,206.26)	\$ (22,793.74)	\$ -	73.53%
01-40-460-550024	Employment Testing	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	100.00%
470	Maintenance & General Plant Personnel						
01-40-470-500105	Labor	\$ 90,000.00	\$ 4,548.17	\$ 14,364.74	\$ 75,635.26	\$ -	84.04%
01-40-470-500110	Overtime	\$ 4,000.00	\$ -	\$ 280.42	\$ 3,719.58	\$ -	92.99%
01-40-470-500111	Double Time	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	100.00%
01-40-470-500115	Social Security	\$ 7,000.00	\$ 303.35	\$ 985.67	\$ 6,014.33	\$ -	85.92%
01-40-470-500120	Medicare	\$ 2,000.00	\$ 70.93	\$ 191.73	\$ 1,808.27	\$ -	90.41%
01-40-470-500125	Health Insurance	\$ 38,000.00	\$ 8,433.36	\$ 9,440.24	\$ 28,559.76	\$ -	75.16%
01-40-470-500140	Life Insurance	\$ 1,000.00	\$ 9.40	\$ 36.95	\$ 963.05	\$ -	96.31%
01-40-470-500143	EAP Program	\$ 1,000.00	\$ 2.26	\$ 7.48	\$ 992.52	\$ -	99.25%
01-40-470-500145	Workers' Compensation	\$ 4,000.00	\$ 417.07	\$ 439.33	\$ 3,560.67	\$ -	89.02%
01-40-470-500155	Retirement/CalPERS	\$ 16,000.00	\$ 538.74	\$ 1,707.10	\$ 14,292.90	\$ -	89.33%
01-40-470-500165	Uniforms & Employee Benefits	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	100.00%
01-40-470-500175	Training/Education/Mtgs/Travel	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	100.00%
01-40-470-500180	Accrued Sick Leave Expenses	\$ 3,000.00	\$ 339.90	\$ 793.10	\$ 2,206.90	\$ -	73.56%
01-40-470-500185	Accrued Vacation Expenses	\$ 3,000.00	\$ -	\$ 453.20	\$ 2,546.80	\$ -	84.89%
01-40-470-550024	Employment Testing	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	100.00%
	Operations Personnel	\$ 3,545,500.00	\$ 184,801.30	\$ 744,749.73	\$ 2,800,750.27	\$ -	78.99%
410	Source of Supply Materials & Supplies						
01-40-410-501101	Electricity - Wells	\$ 2,467,000.00	\$ 198,234.40	\$ 614,674.64	\$ 1,852,325.36	\$ -	75.08%
01-40-410-501201	Gas - Wells	\$ 1,000.00	\$ 14.30	\$ 59.17	\$ 940.83	\$ -	94.08%

Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/ Uncollect
01-40-410-510011	Treatment & Chemicals	\$ 150,000.00	\$ 2,035.00	\$ 36,990.20	\$ 113,009.80	\$ -	75.34%
01-40-410-510021	Lab Testing	\$ 90,000.00	\$ 31,412.14	\$ 56,063.08	\$ 33,936.92	\$ -	37.71%
01-40-410-510031	Tools, Parts, & Maintenance	\$ 8,000.00	\$ 227.37	\$ 1,671.58	\$ 6,328.42	\$ -	79.11%
01-40-410-520021	Maint & Repair-Telemetry	\$ 5,000.00	\$ 20.95	\$ 20.95	\$ 4,979.05	\$ -	99.58%
01-40-410-520061	Maint & Repair-Pumping Equip	\$ 357,400.00	\$ 1,295.85	\$ 19,408.20	\$ 337,991.80	\$ 1,414.40	94.17%
01-40-410-550066	Subscriptions	\$ 3,000.00	\$ -	\$ 1,128.75	\$ 1,871.25	\$ -	62.38%
440	Transmission & Distribution Materials & Supplies						
01-40-440-510031	Tools, Parts, & Maintenance	\$ 14,000.00	\$ (58.47)	\$ 7,277.98	\$ 6,722.02	\$ 60.40	47.58%
01-40-440-520071	Maint & Repair-Pipeline/FireHyd	\$ 73,000.00	\$ 8,231.73	\$ 12,395.37	\$ 60,604.63	\$ -	83.02%
01-40-440-520081	Maint & Repair-Hydraulic Valve	\$ 25,000.00	\$ -	\$ -	\$ 25,000.00	\$ -	100.00%
01-40-440-540001	Backflow Maintenance	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ -	100.00%
01-40-440-540024	Inventory Adjustments	\$ 26,000.00	\$ (2,648.25)	\$ 15,331.62	\$ 10,668.38	\$ -	41.03%
01-40-440-540036	Line Locates	\$ 4,000.00	\$ 282.25	\$ 892.95	\$ 3,107.05	\$ -	77.68%
01-40-440-540042	Meters Maintenance & Services	\$ 90,000.00	\$ 17,148.50	\$ 20,904.61	\$ 69,095.39	\$ 9,855.74	65.82%
01-40-440-540078	Reservoir Maintenance	\$ 87,500.00	\$ -	\$ 20,835.60	\$ 66,664.40	\$ -	76.19%
470	Maintenance & General Plant Materials & Supplies						
01-40-470-501111	Electricity -560 Magnolia Ave	\$ 37,000.00	\$ 1,808.09	\$ 6,838.61	\$ 30,161.39	\$ -	81.52%
01-40-470-501121	Electricity -12303 Oak Glen Rd	\$ 5,000.00	\$ 290.02	\$ 1,321.18	\$ 3,678.82	\$ -	73.58%
01-40-470-501131	Electricity -13695 Oak Glen Rd	\$ 3,000.00	\$ 118.49	\$ 726.62	\$ 2,273.38	\$ -	75.78%
01-40-470-501141	Electricity -13697 Oak Glen Rd	\$ 3,000.00	\$ 105.92	\$ 638.15	\$ 2,361.85	\$ -	78.73%
01-40-470-501151	Electricity -9781 AveMiravilla	\$ 2,000.00	\$ 82.75	\$ 432.88	\$ 1,567.12	\$ -	78.36%
01-40-470-501161	Electricity -815 E 12th St	\$ 8,000.00	\$ 523.85	\$ 2,013.83	\$ 5,986.17	\$ -	74.83%
01-40-470-501171	Electricity -851 E 6th St	\$ 5,000.00	\$ 129.12	\$ 672.40	\$ 4,327.60	\$ -	86.55%
01-40-470-501321	Propane -12303 Oak Glen Rd	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	100.00%
01-40-470-501331	Propane -13695 Oak Glen Rd	\$ 3,000.00	\$ 459.05	\$ 949.60	\$ 2,050.40	\$ -	68.35%
01-40-470-501341	Propane -13697 Oak Glen Rd	\$ 3,000.00	\$ 633.71	\$ 1,204.01	\$ 1,795.99	\$ -	59.87%
01-40-470-501351	Propane -9781 AveMiravilla	\$ 2,000.00	\$ 413.92	\$ 789.33	\$ 1,210.67	\$ -	60.53%
01-40-470-501411	Sanitation -560 Magnolia Ave	\$ 4,000.00	\$ 356.29	\$ 1,353.94	\$ 2,646.06	\$ -	66.15%
01-40-470-501461	Sanitation -815 E 12th Ave	\$ 6,000.00	\$ 543.47	\$ 1,948.76	\$ 4,051.24	\$ -	67.52%
01-40-470-501471	Sanitation -11083 Cherry Ave	\$ 4,000.00	\$ 285.83	\$ 1,143.32	\$ 2,856.68	\$ -	71.42%
01-40-470-501611	Maint & Repair-560 Magnolia	\$ 27,000.00	\$ 1,479.72	\$ 9,402.25	\$ 17,597.75	\$ -	65.18%
01-40-470-501621	Maint & Repair-12303 Oak Glen	\$ 12,000.00	\$ -	\$ 30,476.08	\$ (18,476.08)	\$ -	-153.97%
01-40-470-501631	Maint & Repair-13695 Oak Glen	\$ 12,000.00	\$ -	\$ 30,093.99	\$ (18,093.99)	\$ -	-150.78%
01-40-470-501641	Maint & Repair-13697 Oak Glen	\$ 9,000.00	\$ -	\$ -	\$ 9,000.00	\$ -	100.00%
01-40-470-501651	Maint & Repair-9781 Avenida	\$ 9,000.00	\$ -	\$ 292.33	\$ 8,707.67	\$ -	96.75%
01-40-470-501661	Maint & Repair-815 E 12th St	\$ 14,000.00	\$ 228.14	\$ 3,355.31	\$ 10,644.69	\$ -	76.03%
01-40-470-501671	Maint & Repair-851 E 6th St	\$ 3,000.00	\$ 278.90	\$ 1,034.19	\$ 1,965.81	\$ -	65.53%
01-40-470-501691	Maint & Repair-Buildings(Gen)	\$ 60,000.00	\$ 213.53	\$ 6,567.62	\$ 53,432.38	\$ -	89.05%
01-40-470-510001	Auto/Fuel	\$ 100,000.00	\$ 12,901.80	\$ 38,612.65	\$ 61,387.35	\$ -	61.39%
01-40-470-520011	Maint & Repair-Safety Equip	\$ 18,000.00	\$ 1,062.90	\$ 1,904.68	\$ 16,095.32	\$ -	89.42%
01-40-470-520031	Maint & Repair-General Equip	\$ 50,000.00	\$ 6,561.53	\$ 7,994.60	\$ 42,005.40	\$ -	84.01%
01-40-470-520041	Maintenance & Repair-Fleet	\$ 126,000.00	\$ 5,241.40	\$ 27,221.26	\$ 98,778.74	\$ -	78.40%
01-40-470-520051	Maintenance & Repair-Paving	\$ 83,000.00	\$ 8,101.50	\$ 19,956.75	\$ 63,043.25	\$ -	75.96%
01-40-470-520053	Maint & Repair-Paving-Beaumont	\$ 379,000.00	\$ 6,187.50	\$ 11,496.25	\$ 267,503.75	\$ -	70.58%
01-40-470-520091	Maint & Repair-Communication	\$ 7,000.00	\$ -	\$ -	\$ 7,000.00	\$ -	100.00%
	Operations Materials & Supplies	\$ 4,400,900.00	\$ 304,203.20	\$ 1,116,095.29	\$ 3,284,804.71	\$ 11,330.54	74.38%
410	Source of Supply Services						
01-40-410-500501	State Project Water Purchases	\$ 4,349,000.00	\$ -	\$ 152,418.00	\$ 4,196,582.00	\$ -	96.50%
01-40-410-540084	Regulations Mandates & Tariffs	\$ 97,000.00	\$ 6,084.15	\$ 33,455.25	\$ 63,544.75	\$ -	65.51%
440	Transmission & Distribution Services						
01-40-440-500190	Temporary Labor	\$ 166,000.00	\$ -	\$ -	\$ 166,000.00	\$ -	100.00%
01-40-440-550051	Advertising/Legal Notices	\$ 4,000.00	\$ 381.15	\$ 1,481.15	\$ 2,518.85	\$ -	62.97%
470	Maintenance & General Plant Services						
01-40-470-540030	Landscape Maintenance	\$ 82,000.00	\$ 5,347.17	\$ 21,480.75	\$ 60,519.25	\$ -	73.80%
01-40-470-540072	NCRF, Canyons, & Pond Maint	\$ 200,000.00	\$ 3,434.95	\$ 9,645.39	\$ 190,354.61	\$ -	95.18%
01-40-470-540084	Encroachment Permits	\$ 36,000.00	\$ 1,136.19	\$ 11,367.48	\$ 24,632.52	\$ -	68.42%
	Operations Services	\$ 4,934,000.00	\$ 16,383.61	\$ 229,848.02	\$ 4,704,151.98	\$ -	95.34%
Expense Total	OPERATIONS	\$ 12,880,400.00	\$ 505,388.11	\$ 2,090,693.04	\$ 10,789,706.96	\$ 11,330.54	83.68%
50	GENERAL						
01-50-510-502001	Rents/Leases	\$ 27,000.00	\$ 2,131.64	\$ 8,526.56	\$ 18,473.44	\$ -	68.42%
01-50-510-510031	Tools, Parts, & Maintenance	\$ 1,000.00	\$ 58.16	\$ 839.24	\$ 160.76	\$ -	16.08%
01-50-510-540066	Property Damage and Theft	\$ 27,000.00	\$ 341.69	\$ 1,116.39	\$ 25,883.61	\$ 5,399.35	75.87%
01-50-510-550040	General Supplies	\$ 17,000.00	\$ 1,746.61	\$ 10,693.59	\$ 6,306.41	\$ 1,834.28	26.31%
01-50-510-550060	Public Ed/Community Outreach	\$ 100,000.00	\$ 4,901.54	\$ 43,681.54	\$ 56,318.46	\$ -	56.32%
01-50-510-550072	Miscellaneous Operating Exp	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	100.00%
01-50-510-550074	Disaster Preparedness Expenses	\$ 15,000.00	\$ -	\$ 13,127.56	\$ 1,872.44	\$ -	12.48%
	General Materials & Supplies	\$ 188,000.00	\$ 9,179.64	\$ 77,984.88	\$ 110,015.12	\$ 7,233.63	54.67%
01-50-510-550096	Beaumont Basin Watermaster	\$ 50,000.00	\$ 4,285.83	\$ 17,143.34	\$ 32,856.66	\$ -	65.71%
01-50-510-550097	SAWPA Basin Monitoring Program	\$ 19,000.00	\$ 1,940.25	\$ 7,761.00	\$ 11,239.00	\$ -	59.15%
	General Services	\$ 69,000.00	\$ 6,226.08	\$ 24,904.34	\$ 44,095.66	\$ -	63.91%
Expense Total	GENERAL	\$ 257,000.00	\$ 15,405.72	\$ 102,889.22	\$ 154,110.78	\$ 7,233.63	57.15%
Expense Total	ALL EXPENSES	\$ 21,792,700.00	\$ 1,049,573.10	\$ 4,426,102.50	\$ 17,366,597.50	\$ 18,564.17	79.60%



**Beaumont-Cherry Valley Water District
Finance and Audit Committee Meeting
June 2, 2022**

Item 4b

STAFF REPORT

TO: Finance and Audit Committee
FROM: Finance and Administrative Services
SUBJECT: **April 30, 2022 Cash Balance and Investment Report**

Staff Recommendation

Approve the April 30, 2022 Cash Balance and Investment Report.

Summary

Attached is the Cash and Investment Report as of April 30, 2022. The District's total invested cash and marketable securities has a market value of \$77,876,084.64.

Analysis

The attached reports include the following elements, in accordance with 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 in accordance with GASB requirements;
- c. Average weighted yield to maturity of portfolio;
- d. Listing of investment by maturity date;
- e. Percentage of the total portfolio, which each type of investment represents;
- f. Statement of compliance with Investment Policy, including an explanation of any compliance exceptions (CGC Section 53646); and
- g. Certification of sufficient liquidity to meet budgeted expenditures over the ensuing six months (CGC Section 53646)

The investments, in type, maturity and as a percentage of the total portfolio, are in compliance with the existing Board approved investment policy.

The weighted average maturity (WAM) of the portfolio is 110 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 thereafter.

Attachment(s)

April 30, 2022 Cash and Investment Report
Chandler Asset Management Portfolio Summary
Chandler Asset Management Holdings Report

Staff Report prepared by William Clayton, Finance Manager



**Beaumont-Cherry Valley Water District
Cash Balance & Investment Report
As of April 30, 2022**

Account Name	Account Ending #	Cash Balance Per Account	
		Balance	Prior Month Balance
Wells Fargo			
General	4152	\$9,308,115.74	\$8,764,560.65
Total Cash		\$ 9,308,115.74	\$ 8,764,560.65

Account Name	Market Value	Prior Month Balance	Actual % of		Maturity	Par Amount	Rate	2022 Interest to Date
			Total	Policy % Limit				
Ca. State Treasurer's Office: Local Agency Investment Fund	\$44,105,227.90	\$56,325,773.18	64%	No Limit	Liquid	N/A	0.61%	\$45,767.83 ⁽¹⁾
CalTRUST Short Term Fund	\$0.00	\$0.00	0%	No Limit	Liquid	N/A	0.45%	\$13,546.98 ⁽²⁾
Chandler Investment Services	\$24,462,741.00	\$12,248,922.00	36%	No Limit	Liquid	N/A	⁽⁴⁾	\$10,167.00 ⁽³⁾
Total Investments	\$68,567,968.90	\$68,574,695.18						\$69,481.81
Total Cash & Investments	\$ 77,876,084.64	\$ 77,339,255.83						

Dr. Kirene Bargas
Manini

Digitally signed by Dr. Kirene Bargas Manini
DN: cn=Dr. Kirene Bargas Manini, o=Beaumont-Cherry Valley
Water District, ou=Department of Finance & Administration,
email=kirene.manini@bcvwd.org, c=US
Date: 2022.05.23 16:45:20 -0700

The investments above have been reviewed by the Director of Finance and Administration

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

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

 5/26/2022
 5/26/2022

- (1) 4th Quarter 2021 Interest received in 2022
- (2) Redemption of full investment March 2022
- (3) Transitioning report changes to accommodate new investment type, will be revised 2nd qtr 2022
- (4) Staff working with Chandler to prepare comparable rate to other investment tools



PORTFOLIO CHARACTERISTICS

Average Modified Duration	0.88
Average Coupon	0.80%
Average Purchase YTM	1.25%
Average Market YTM	1.33%
Average S&P/Moody Rating	AA/Aa1
Average Final Maturity	0.95 yrs
Average Life	0.89 yrs

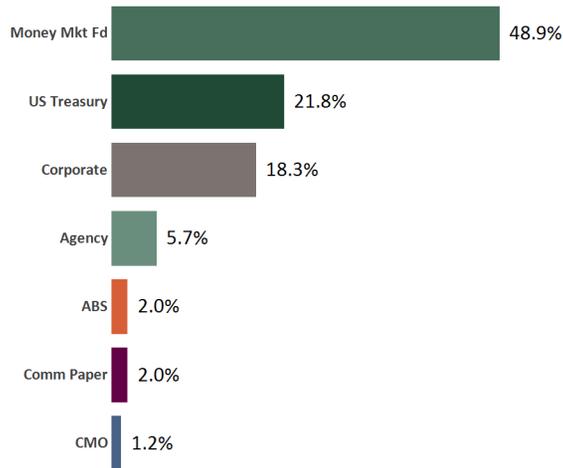
ACCOUNT SUMMARY

	Beg. Values as of 3/31/22	End Values as of 4/30/22
Market Value	12,245,171	24,431,321
Accrued Interest	3,751	39,944
Total Market Value	12,248,922	24,471,265
Income Earned	36	10,131
Cont/WD		12,247,936
Par	12,258,357	24,698,662
Book Value	12,244,666	24,466,540
Cost Value	12,244,648	24,462,741

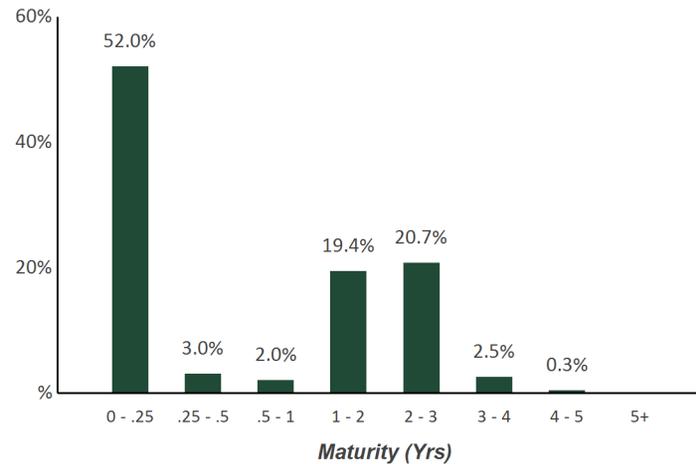
TOP ISSUERS

First American Treasury MMF Cla	48.9%
Government of United States	21.8%
Federal Home Loan Bank	3.3%
Federal Home Loan Mortgage Corp	3.2%
MUFG Bank Ltd/NY	2.0%
Honda Motor Corporation	1.7%
Qualcomm Inc	1.7%
Bank of America Corp	1.6%
Total	84.3%

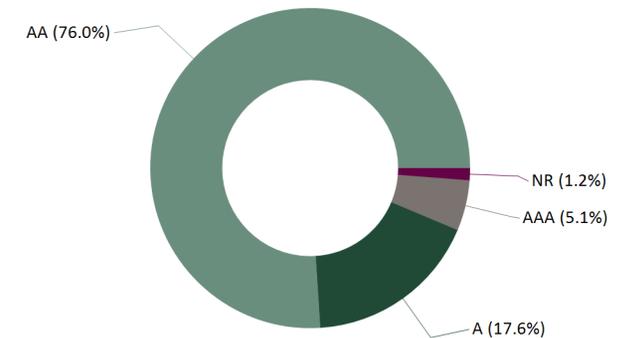
SECTOR ALLOCATION



MATURITY DISTRIBUTION



CREDIT QUALITY (S&P)



PERFORMANCE REVIEW

TOTAL RATE OF RETURN	Annualized									
	1M	3M	YTD	1YR	2YRS	3YRS	5YRS	10YRS	3/31/2022	
Beaumont Cherry Valley Water District	-0.15%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
ICE BofA 1-3 Yr US Treasury Index	-0.48%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Holdings Report

As of April 30, 2022



CUSIP	Security Description	Par Value/Units	Purchase Date Book Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody/S&P Fitch	Maturity Duration
ABS									
43813GAC5	Honda Auto Receivables Trust 2021-1 A3 0.27% Due 4/21/2025	150,000.00	04/20/2022 2.20%	146,818.36 146,859.33	97.77 2.86%	146,658.00 11.25	0.60% (201.33)	Aaa / NR AAA	2.98 0.86
44933LAC7	Hyundai Auto Receivables Trust 2021-A A3 0.38% Due 9/15/2025	275,000.00	04/25/2022 2.62%	267,179.69 267,221.45	97.12 2.86%	267,093.48 46.44	1.09% (127.97)	NR / AAA AAA	3.38 1.16
89238FAD5	Toyota Auto Receivables OT 2022-B A3 2.93% Due 9/15/2026	45,000.00	04/07/2022 2.95%	44,998.95 44,998.97	99.65 3.11%	44,841.38 65.93	0.18% (157.59)	Aaa / AAA NR	4.38 2.14
362585AC5	GM Financial Securitized ART 2022-2 A3 3.1% Due 2/16/2027	40,000.00	04/05/2022 3.13%	39,991.64 39,991.76	99.77 3.22%	39,909.32 62.00	0.16% (82.44)	Aaa / AAA NR	4.80 2.19
Total ABS		510,000.00	2.57%	498,988.64 499,071.51	2.91%	498,502.18 185.62	2.04% (569.33)	Aaa / AAA AAA	3.47 1.25
AGENCY									
3137EAEQ8	FHLMC Note 0.375% Due 4/20/2023	500,000.00	04/21/2022 2.09%	491,613.00 491,820.94	98.30 2.16%	491,479.00 57.29	2.01% (341.94)	Aaa / AA+ AAA	0.97 0.96
3133EJYL7	FFCB Note 2.8% Due 9/5/2023	95,000.00	04/07/2022 2.27%	95,688.47 95,657.72	100.59 2.35%	95,560.79 413.78	0.39% (96.93)	Aaa / AA+ AAA	1.35 1.31
313383YJ4	FHLB Note 3.375% Due 9/8/2023	500,000.00	04/26/2022 2.35%	506,845.00 506,790.13	101.22 2.45%	506,117.00 2,484.38	2.08% (673.13)	Aaa / AA+ NR	1.36 1.31
3130AAHE1	FHLB Note 2.5% Due 12/8/2023	150,000.00	04/07/2022 2.43%	150,159.30 150,153.28	99.87 2.58%	149,802.60 1,489.58	0.62% (350.68)	Aaa / AA+ NR	1.61 1.55
3130AQMR1	FHLB Callable Note Annual 1/27/2023 1.25% Due 1/27/2025	150,000.00	04/18/2022 2.75%	144,043.95 144,114.44	95.58 2.94%	143,367.60 489.58	0.59% (746.84)	Aaa / AA+ NR	2.75 2.65
Total Agency		1,395,000.00	2.30%	1,388,349.72 1,388,536.51	2.40%	1,386,326.99 4,934.61	5.69% (2,209.52)	Aaa / AA+ AAA	1.39 1.35
CMO									
3137BEVH4	FHLMC K040 A2 3.241% Due 9/25/2024	150,000.00	04/21/2022 2.94%	150,726.56 150,722.45	100.32 3.02%	150,481.20 405.13	0.62% (241.25)	NR / NR AAA	2.41 2.17



CUSIP	Security Description	Par Value/Units	Purchase Date Book Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody/S&P Fitch	Maturity Duration
CMO									
3137BFE98	FHLMC K041 A2 3.171% Due 10/25/2024	150,000.00	04/21/2022 2.96%	150,480.47 150,477.77	100.15 3.03%	150,220.65 396.38	0.62% (257.12)	Aaa / AAA AAA	2.49 2.27
Total CMO		300,000.00	2.95%	301,207.03 301,200.22	3.02%	300,701.85 801.51	1.23% (498.37)	Aaa / AAA AAA	2.45 2.22
COMMERCIAL PAPER									
62479MKQ5	MUFG Bank Ltd/NY Discount CP 1.78% Due 10/24/2022	500,000.00	04/26/2022 1.82%	495,550.00 495,648.89	99.13 1.82%	495,648.89 0.00	2.03% 0.00	P-1 / A-1 NR	0.48 0.48
Total Commercial Paper		500,000.00	1.82%	495,550.00 495,648.89	1.82%	495,648.89 0.00	2.03% 0.00	P-1 / A-1 NR	0.48 0.48
CORPORATE									
14913R2D8	Caterpillar Financial Service Note 0.65% Due 7/7/2023	400,000.00	Various 2.41%	391,684.00 391,815.68	97.72 2.62%	390,871.20 823.33	1.60% (944.48)	A2 / A A	1.19 1.17
02665WCT6	American Honda Finance Note 3.55% Due 1/12/2024	400,000.00	Various 2.77%	405,283.50 405,147.29	100.77 3.08%	403,090.40 4,299.44	1.66% (2,056.89)	A3 / A- A	1.70 1.62
24422EVN6	John Deere Capital Corp Note 0.45% Due 1/17/2024	150,000.00	03/30/2022 2.38%	144,936.00 145,174.94	96.08 2.81%	144,122.40 195.00	0.59% (1,052.54)	A2 / A A	1.72 1.68
91159HHV5	US Bancorp Callable Note Cont 1/5/2024 3.375% Due 2/5/2024	150,000.00	04/20/2022 2.95%	151,047.00 151,031.87	100.41 3.12%	150,619.20 1,209.38	0.62% (412.67)	A2 / A+ A+	1.77 1.61
637432NL5	National Rural Utilities Callable Note Cont 12/7/2023 2.95% Due 2/7/2024	150,000.00	04/06/2022 2.77%	150,441.00 150,424.32	99.72 3.11%	149,585.55 1,032.50	0.62% (838.77)	A1 / A- A+	1.78 1.70
06051GHF9	Bank of America Corp Callable Note 1X 3/5/2023 3.55% Due 3/5/2024	400,000.00	Various 2.71%	401,089.50 401,060.68	100.08 2.80%	400,318.00 2,208.89	1.64% (742.68)	A2 / A- AA-	1.85 1.77
89114QCB2	Toronto Dominion Bank Note 3.25% Due 3/11/2024	150,000.00	04/19/2022 2.94%	150,843.00 150,830.78	100.16 3.16%	150,240.60 677.08	0.62% (590.18)	A1 / A AA-	1.87 1.79



CUSIP	Security Description	Par Value/Units	Purchase Date Book Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody/S&P Fitch	Maturity Duration
CORPORATE									
747525AT0	Qualcomm Inc Callable Note Cont 3/20/2024 2.9% Due 5/20/2024	400,000.00	Various 2.72%	401,320.00 401,291.37	99.80 3.00%	399,185.20 5,187.78	1.65% (2,106.17)	A2 / A NR	2.06 1.96
06367TQW3	Bank of Montreal Note 0.625% Due 7/9/2024	425,000.00	04/27/2022 3.22%	401,846.00 401,903.74	94.16 3.41%	400,191.90 826.39	1.64% (1,711.84)	A2 / A- AA-	2.19 2.14
79466LAG9	Salesforce.com Inc Callable Note Cont 7/15/2022 0.625% Due 7/15/2024	150,000.00	04/18/2022 2.77%	143,068.50 143,161.82	94.78 3.09%	142,172.40 276.04	0.58% (989.42)	A2 / A+ NR	2.21 2.16
05531FBH5	Truist Financial Corporation Callable Note Cont 7/1/2024 2.5% Due 8/1/2024	150,000.00	04/13/2022 2.90%	148,689.00 148,709.39	98.20 3.33%	147,304.50 937.50	0.61% (1,404.89)	A3 / A- A	2.26 2.16
693475AY1	PNC Financial Services Callable Note Cont 10/2/2024 2.2% Due 11/1/2024	150,000.00	04/11/2022 2.99%	147,117.00 147,172.62	97.84 3.11%	146,754.15 1,650.00	0.61% (418.47)	A3 / A- A	2.51 2.38
89236TJT3	Toyota Motor Credit Corp Note 1.45% Due 1/13/2025	150,000.00	04/18/2022 3.00%	143,931.00 143,997.83	95.33 3.27%	143,002.20 652.50	0.59% (995.63)	A1 / A+ A+	2.71 2.60
00440EAS6	Chubb INA Holdings Inc Note 3.15% Due 3/15/2025	150,000.00	04/19/2022 3.15%	149,992.50 149,992.57	99.69 3.26%	149,538.45 603.75	0.61% (454.12)	A3 / A A	2.88 2.72
69371RR73	Paccar Financial Corp Note 2.85% Due 4/7/2025	120,000.00	03/31/2022 2.86%	119,968.80 119,969.48	99.07 3.19%	118,878.96 228.00	0.49% (1,090.52)	A1 / A+ NR	2.94 2.79
023135CE4	Amazon.com Inc Note 3% Due 4/13/2025	150,000.00	Various 2.87%	150,550.25 150,543.87	99.80 3.07%	149,706.30 225.00	0.61% (837.57)	A1 / AA AA-	2.96 2.80
78016EZ59	Royal Bank of Canada Note 3.375% Due 4/14/2025	110,000.00	04/07/2022 3.39%	109,959.30 109,959.93	99.03 3.72%	108,936.63 175.31	0.45% (1,023.30)	A1 / A AA-	2.96 2.78
06406RBC0	Bank of NY Mellon Corp Callable Note Cont 3/25/2025 3.35% Due 4/25/2025	400,000.00	Various 3.27%	400,918.40 400,914.96	99.86 3.40%	399,442.00 186.11	1.63% (1,472.96)	A1 / A AA-	2.99 2.82
46647PCH7	JP Morgan Chase & Co Callable Note Cont 6/1/2024 0.824% Due 6/1/2025	150,000.00	04/04/2022 2.41%	142,843.50 142,998.81	94.12 2.83%	141,183.30 515.00	0.58% (1,815.51)	A2 / A- AA-	3.09 3.00
26442UAA2	Duke Energy Progress LLC Callable Note Cont 5/15/25 3.25% Due 8/15/2025	150,000.00	04/18/2022 3.21%	150,181.50 150,179.72	99.38 3.45%	149,064.00 1,029.17	0.61% (1,115.72)	Aa3 / A NR	3.30 3.07



CUSIP	Security Description	Par Value/Units	Purchase Date Book Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody/S&P Fitch	Maturity Duration
CORPORATE									
637432NG6	National Rural Utilities Callable Note Cont 8/1/2025 3.25% Due 11/1/2025	60,000.00	04/14/2022 3.31%	59,880.00 59,881.11	98.89 3.59%	59,335.68 975.00	0.25% (545.43)	A1 / A- A+	3.51 3.23
Total Corporate		4,515,000.00	2.88%	4,465,589.75 4,466,162.78	3.11%	4,443,543.02 23,913.17	18.26% (22,619.76)	A2 / A A+	2.23 2.13
MONEY MARKET FUND									
31846V807	First American Treasury MMF Class Y	11,978,662.45	Various 0.01%	11,978,662.45 11,978,662.45	1.00 0.01%	11,978,662.45 0.00	48.95% 0.00	Aaa / AA+ AAA	0.00 0.00
Total Money Market Fund		11,978,662.45	0.01%	11,978,662.45	0.01%	11,978,662.45 0.00	48.95% 0.00	Aaa / AA+ AAA	0.00 0.00
US TREASURY									
9128286U9	US Treasury Note 2.125% Due 5/15/2022	250,000.00	03/30/2022 0.33%	250,556.64 250,173.18	100.06 0.58%	250,159.50 2,450.79	1.03% (13.68)	Aaa / AA+ AAA	0.04 0.04
912796W21	US Treasury Bill 0.47% Due 6/21/2022	250,000.00	03/30/2022 0.48%	249,730.94 249,832.66	99.93 0.48%	249,832.66 0.00	1.02% 0.00	P-1 / A-1+ F-1+	0.14 0.14
912796X20	US Treasury Bill 0.666% Due 7/19/2022	250,000.00	03/30/2022 0.68%	249,491.48 249,634.79	99.85 0.68%	249,634.79 0.00	1.02% 0.00	P-1 / A-1+ F-1+	0.22 0.22
912796T41	US Treasury Bill 0.83% Due 8/18/2022	250,000.00	03/30/2022 0.84%	249,194.90 249,373.17	99.75 0.84%	249,373.17 0.00	1.02% 0.00	P-1 / A-1+ F-1+	0.30 0.30
912828VB3	US Treasury Note 1.75% Due 5/15/2023	250,000.00	04/04/2022 1.93%	249,501.95 249,533.92	99.57 2.17%	248,916.00 2,018.30	1.03% (617.92)	Aaa / AA+ AAA	1.04 1.02
912828ZU7	US Treasury Note 0.25% Due 6/15/2023	500,000.00	04/27/2022 2.11%	489,628.91 489,704.24	97.81 2.23%	489,062.50 470.47	2.00% (641.74)	Aaa / AA+ AAA	1.13 1.11
91282CAF8	US Treasury Note 0.125% Due 8/15/2023	500,000.00	Various 2.22%	486,298.83 486,729.79	97.15 2.37%	485,742.00 129.48	1.99% (987.79)	Aaa / AA+ AAA	1.29 1.28
91282CAW1	US Treasury Note 0.25% Due 11/15/2023	500,000.00	Various 2.44%	483,115.23 483,566.26	96.58 2.52%	482,910.00 576.66	1.98% (656.26)	Aaa / AA+ AAA	1.55 1.52
91282CBV2	US Treasury Note 0.375% Due 4/15/2024	500,000.00	Various 2.52%	479,228.52 479,678.28	95.60 2.70%	478,008.00 81.96	1.95% (1,670.28)	Aaa / AA+ AAA	1.96 1.93
91282CCG4	US Treasury Note 0.25% Due 6/15/2024	500,000.00	04/28/2022 2.68%	475,019.53 475,083.75	94.87 2.75%	474,355.50 470.47	1.94% (728.25)	Aaa / AA+ AAA	2.13 2.09

Holdings Report

As of April 30, 2022



CUSIP	Security Description	Par Value/Units	Purchase Date Book Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody/S&P Fitch	Maturity Duration
US TREASURY									
91282CCX7	US Treasury Note 0.375% Due 9/15/2024	500,000.00	Various 2.69%	473,144.53 473,598.66	94.42 2.82%	472,090.00 239.48	1.93% (1,508.66)	Aaa / AA+ AAA	2.38 2.33
91282CDH1	US Treasury Note 0.75% Due 11/15/2024	500,000.00	Various 2.79%	474,746.10 475,149.71	94.89 2.85%	474,453.00 1,729.98	1.95% (696.71)	Aaa / AA+ AAA	2.55 2.48
91282CDS7	US Treasury Note 1.125% Due 1/15/2025	250,000.00	04/05/2022 2.72%	239,404.30 239,665.28	95.50 2.86%	238,750.00 823.55	0.98% (915.28)	Aaa / AA+ AAA	2.72 2.63
91282CED9	US Treasury Note 1.75% Due 3/15/2025	500,000.00	Various 2.81%	485,332.03 485,533.64	96.93 2.87%	484,648.50 1,117.52	1.99% (885.14)	Aaa / AA+ AAA	2.88 2.77
Total US Treasury		5,500,000.00	2.15%	5,334,393.89 5,337,257.33	2.25%	5,327,935.62 10,108.66	21.81% (9,321.71)	Aaa / AA+ AAA	1.63 1.59
TOTAL PORTFOLIO		24,698,662.45	1.25%	24,462,741.48 24,466,539.69	1.33%	24,431,321.00 39,943.57	100.00% (35,218.69)	Aa1 / AA AAA	0.95 0.88
TOTAL MARKET VALUE PLUS ACCRUED						24,471,264.57			

Accounts Payable

Checks by Date - Detail by Check Date

User: wclayton
 Printed: 5/26/2022 10:57

Beaumont-Cherry Valley Water District

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



Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
ACH	10138 HW201 Apr 2022	ARCO Business Solutions ARCO Fuel Charges 04/19-04/25/2022	04/28/2022		2,445.38
Total for this ACH Check for Vendor 10138:				0.00	2,445.38
Total for 4/28/2022:				0.00	2,445.38
ACH	10138 HW201 Apr 2022	ARCO Business Solutions ARCO Fuel Charges 04/26-05/02/2022	05/05/2022		2,640.05
Total for this ACH Check for Vendor 10138:				0.00	2,640.05
ACH	10901 05012022 Dental 05012022 Vision 05012022 Vision	Ameritas Life Insurance Corp. Ameritas Dental May 2022 Refund Term EE Ameritas Vision May 2022	05/05/2022		2,157.52 -17.88 468.16
Total for this ACH Check for Vendor 10901:				0.00	2,607.80
ACH	10903 4399885892	The Lincoln National Life Insurance Company Life & ADD EE/ER Insurance May 2022	05/05/2022		635.38
Total for this ACH Check for Vendor 10903:				0.00	635.38
ACH	10288 138295913 138295913 138295913 138295913 138295913 138295917 138295917	CalPERS Health Fiscal Services Division Pending May 2022 Credit - R Renz Admin Fee for Retired Emp Health Ins May 2022 Active Employees Health Ins May 2022 Admin Fee for Health Ins May 2022 Retired Employees Health Ins May 2022 Active Non CalPERS Member Health Ins May 2022 Admin Fee Non CalPERS Member Health Ins May 2022	05/05/2022		1,352.96 13.67 71,850.95 183.01 2,370.00 1,871.43 4.68
Total for this ACH Check for Vendor 10288:				0.00	77,646.70
12549	UB*04777	Alex Acevedo Refund Check	05/05/2022		89.00
Total for Check Number 12549:				0.00	89.00
12550	UB*04810	Bedon Construction Refund Check	05/05/2022		1,781.67
Total for Check Number 12550:				0.00	1,781.67
12551	UB*04813	Bedon Construction Refund Check	05/05/2022		1,781.67
Total for Check Number 12551:				0.00	1,781.67
12552	UB*04800	Christopher Davis Refund Check Refund Check	05/05/2022		30.00 191.00
Total for Check Number 12552:				0.00	221.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
12553	UB*04812	Ryan Dominquez Refund Check	05/05/2022		48.34
Total for Check Number 12553:				0.00	48.34
12554	UB*04809	Elijah Hajj Refund Check	05/05/2022		194.54
Total for Check Number 12554:				0.00	194.54
12555	UB*04802	Min Chao Jiang Refund Check	05/05/2022		12.55
Total for Check Number 12555:				0.00	12.55
12556	AR-Said 04302022-2	JR Allgower Refund Check	05/05/2022		266.83
Total for Check Number 12556:				0.00	266.83
12557	UB*04803	Adam Ligorria Refund Check	05/05/2022		94.24
Total for Check Number 12557:				0.00	94.24
12558	UB*04814	Kellie Monteleone Refund Check	05/05/2022		67.96
Total for Check Number 12558:				0.00	67.96
12559	UB*04804	Robert Morehead Refund Check Refund Check Refund Check Refund Check Refund Check Refund Check	05/05/2022		2.75 1.54 1.14 1.10 1.60 387.69
Total for Check Number 12559:				0.00	395.82
12560	UB*04811	Jose Nunez Jr. Refund Check Refund Check Refund Check Refund Check Refund Check	05/05/2022		4.61 22.38 13.06 42.32 19.90
Total for Check Number 12560:				0.00	102.27
12561	UB*04807	Greg & Kelly Ray Refund Check Refund Check Refund Check Refund Check Refund Check	05/05/2022		24.58 23.31 13.59 18.75 7.24
Total for Check Number 12561:				0.00	87.47
12562	AR-Wise 04302022-1	Aziz Said Refund Check	05/05/2022		298.31
Total for Check Number 12562:				0.00	298.31

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
12563	UB*04801	Jemima Salas Refund Check Refund Check	05/05/2022		50.00 38.13
Total for Check Number 12563:				0.00	88.13
12564	UB*04806	Sheila Schmidt Refund Check Refund Check Refund Check Refund Check	05/05/2022		5.81 3.21 11.35 5.50
Total for Check Number 12564:				0.00	25.87
12565	UB*04808	Lilyan Sharp Refund Check Refund Check Refund Check Refund Check	05/05/2022		2.94 1.68 2.88 119.00
Total for Check Number 12565:				0.00	126.50
12566	UB*04805	W.C. Geans LLC Refund Check	05/05/2022		1,993.02
Total for Check Number 12566:				0.00	1,993.02
12567	10001	Action True Value Hardware	05/05/2022		
	5468	Screws - Well 16 Building Roof Repair			17.23
	5468	PVC Glue/Primer/Pipe - Well 29			47.64
	5468	Bolts/Nuts - Well 23 Motor			18.87
	5468	Chains - NCRF Lower Gate			12.89
	5468	Brass Shut Off Valve - Well 12 Chlorinator			23.70
	5468	Copper Tubing - Unit 33			78.65
	5468	Rubber Boots - Field Staff			46.32
Total for Check Number 12567:				0.00	245.30
12568	10718 9780	Airwave Communication ENT CIP DPX-001 - Motorola Radios	05/05/2022		1,620.31
Total for Check Number 12568:				0.00	1,620.31
12569	10144	AlSCO Inc	05/05/2022		
	LYUM1623891	Cleaning Mats/Shop Towels 12th/Palm Apr 2022			36.57
	LYUM1623892	Cleaning Mats/Air Fresheners 560 Magnolia April 2022			55.36
	LYUM1627475	Cleaning Mats/Shop Towels 12th/Palm Apr 2022			41.57
	LYUM1627476	Cleaning Mats/Air Fresheners 560 Magnolia April 2022			55.36
Total for Check Number 12569:				0.00	188.86
12570	10420 17V7-KMGW-HNWJ	Amazon Capital Services, Inc. Table - Finance	05/05/2022		87.28
Total for Check Number 12570:				0.00	87.28
12571	10893 701088251509	Anthem Blue Cross EAP EAP May 2022	05/05/2022		74.40
Total for Check Number 12571:				0.00	74.40
12572	10695	B-81 Paving Inc	05/05/2022		
	2255	3 Main Line Repairs - City of Beaumont			3,960.00
	2255	2 Service Line Repairs - City of Beaumont			2,227.50
Total for Check Number 12572:				0.00	6,187.50

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
12573	10855 1499745	Badger Meter, Inc M55 1.5" HRE8 Encoder Register Only	05/05/2022		2,094.66
Total for Check Number 12573:				0.00	2,094.66
12574	10283 04122022	BCVWD Custodian of Petty Cash Water - Board Meetings	05/05/2022		12.57
Total for Check Number 12574:				0.00	12.57
12575	10351 T1-0237497 T1-0238497	Cherry Valley Nursery & Landscape Supply Rock - Mainline Repair Rock - Mainline Repair	05/05/2022		129.30 102.36
Total for Check Number 12575:				0.00	231.66
12576	10902 04302022	Colonial Life Col Life Premiums April 2022	05/05/2022		4,455.22
Total for Check Number 12576:				0.00	4,455.22
12577	10266 18096	Cozad & Fox Inc. Design Services - 2020/2021 Pipeline Replacement Project	05/05/2022		27,148.62
Total for Check Number 12577:				0.00	27,148.62
12578	10547 56485	Culver Company Public Outreach Supplies	05/05/2022		3,921.56
Total for Check Number 12578:				0.00	3,921.56
12579	10360 COLINV103600 COLINV103600 COLINV103600 COLINV103600	Cutting Edge Supply Cat R300 Retainer Cat R300 Tooth, Ripper Cat R300 Pin 5/8 X 2 1/2" Plow Bolt Washer Nut Assembly	05/05/2022		66.37 307.09 30.82 96.20
Total for Check Number 12579:				0.00	500.48
12580	10600 05012022	Gaicho Pest Control Inc. NCR I Rodent Control May 2022	05/05/2022		1,000.00
Total for Check Number 12580:				0.00	1,000.00
12581	10995 19767 19767 19772 19772 19778 19778	Infinity Recycling & Materials Inc Class II Base Class II Base Class II Base Class II Base Class II Base Class II Base	05/05/2022		80.01 79.99 112.50 112.50 112.50 112.50
Total for Check Number 12581:				0.00	610.00
12582	10273 S1052541.004 S1052542.006 S1052542.008 S1052542.008 S1052543.004 S1052545.007 S1052547.008 S1052548.005 S1052549.004 S1052550.006	Inland Water Works Supply Co. Meter Coupling 1 X 2-1/2 Curb Stop Lockwing FIP X FIP 1 Style (Lock-Off) Meter Coupling 1 X 2-1/2 Coupling Brass 1 Meter Coupling 1 X 2-1/2 Meter Coupling 1 X 2-1/2 Meter Coupling 1 X 2-1/2 Meter Coupling 1 X 2-1/2 Curb Stop Lockwing FIP X FIP 1 Style (Lock-Off) Meter Coupling 1 X 2-1/2	05/05/2022		2,068.76 553.27 2,068.76 133.98 820.05 2,068.76 2,068.76 2,068.76 6,085.92 1,037.47

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
	S1053037.006	DIP 4 PC 350			2,732.56
	S1054362.002	Full Circle 595 - 635 X 07.5			2,293.50
	S1054362.002	Full Circle 595 - 635 X 12			3,667.65
	S1054529.003	Materials - 2017 Pipeline Replacement Project			25,744.48
	S1054837.001	Nipple Brass 2 X Close			66.26
	S1054837.001	3/4 X 1/8 Mtr Gasket			369.58
	S1054837.001	Angle Meter Stop 1 X .75 FIP			225.89
	S1054837.001	1X 1/8 Mtr Gasket			118.78
	S1054837.002	Curb Stop Lockwing FIP X FIP 1			1,327.84
	S1054837.002	1X 1/8 Mtr Gasket			382.80
	S1054837.003	Angle Meter Stop .75 FIP			424.23
	S1054838.001	Materials - MDP Line 16 Replacement Pipeline Project			1,486.91
	S1054912.001	3/4 X 1/8 Mtr Gasket			369.58
	S1054912.001	Nipple Brass 2 X Close			77.30
	S1054912.001	1X1/8 Mtr Gasket			501.58
	S1054912.001	Angle Meter Stop 1 X .75 FIP			263.54
	S1054912.002	Curb Stop Lockwing FIP X FIP 1			1,549.14
	S1054912.003	Angle Meter Stop .75 FIP			282.82
	S1054912.004	Angle Meter Stop .75 FIP			212.11
	S1054916.001	Angle Meter Stop 1 X .75 FIP			225.89
	S1054916.001	Nipple Brass 2 X Close			66.26
	S1054916.001	Angle Meter Stop .75 FIP			176.77
	S1054916.001	3/4 X 1/8 Mtr Gasket			369.58
	S1054916.001	1 X 1/8 Mtr Gasket			501.57
	S1054916.002	Curb Stop Lockwing FIP X FIP 1			1,327.84
	S1054916.003	Angle Meter Stop .75 FIP			247.46
	S1054917.001	Elbow 90 CTS COMP X CTS COMP 2			964.94
	S1054917.001	3/4 X 1/8 Mtr Gasket			369.58
	S1054917.001	Angle Meter Stop .75 FIP			424.23
	S1054917.001	Nipple Brass 2 X Close			66.26
	S1054917.001	1X1/8 Mtr Gaskets			501.57
	S1054917.001	Angle Meter Stop 1 X .75 FIP			225.89
	S1054917.002	Nipple Brass 1 X 06			951.20
	S1054917.002	Curb Stop Lockwing FIP X FIP 1			1,327.84
	S1054917.003	Nipple Brass 1 X 06			475.60
	S1054918.001	Valve Key Wrench			73.91
	S1054918.001	Digging Bar			137.28
	S1054918.002	Nipple Brass 1 X 06			951.20
	S1054995.001	Materials - MDP Line 16 Replacement Pipeline Project			2,156.65
	S1055000.001	Materials - MDP Line 16 Replacement Pipeline Project			2,884.61
	S1055020.001	Materials - MDP Line 16 Replacement Pipeline Project			1,090.66
	S1055096.001	1 Meter Coupling			2,074.94
	S1055188.001	Meter Bolts 1-1/2			116.15
	S1055188.001	20 oz. Blue Paint			316.79
	S1055188.001	Meter Gasket Drop In 1-1/2			32.26
	S1055188.001	Meter Bolts 2			68.64
	S1055188.001	Meter Gasket Drop In 2			68.42
	S1055188.003	Meter Bolts 1-1/2			411.82
	S1055188.003	Meter Gasket Drop In 1-1/2			416.89
	S1055188.003	Meter Bolts 2			976.75
	S1055188.003	Meter Gasket Drop In 2			501.79
	S1055708.001	Manufacturer Surcharge on DIP - 2017 Pipeline Replacement Proj			527.87
Total for Check Number 12582:				0.00	82,100.15
12583	10809	Inner-City Auto Repair & Tires	05/05/2022		
	2733	Strut Assbly/Shock Absorber - Unit 36/OD 37,648			797.68
	2733	Labor - Strut Assbly/Shock Absorber - Unit 36/OD 37,648			475.00
	2741	Tires/Brake Pads/Rotor - Unit 36/OD 37,646			557.40
	2741	Labor - Tires/Brake Pads/Rotor - Unit 36/OD 37,646			165.00
Total for Check Number 12583:				0.00	1,995.08

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
12584	10608 014390	Koff & Associates Classification Study (Final) - April 2022	05/05/2022		620.00
Total for Check Number 12584:				0.00	620.00
12585	10997 INV06250	Redistricting Insights, LLC Redistricting Services - April 2022	05/05/2022		2,800.00
Total for Check Number 12585:				0.00	2,800.00
12586	10689 209191	Safety Compliance Company Safety Training - Ladder Safety - 04/19/2022	05/05/2022		250.00
Total for Check Number 12586:				0.00	250.00
12587	10170 05052022	Secretary of State Notary Test Fee - K Manini	05/05/2022		40.00
Total for Check Number 12587:				0.00	40.00
12588	11058 2022-1987-3	The Emotional Intelligence Training Company Emotional Intelligence Lunch and Learn	05/05/2022		300.00
Total for Check Number 12588:				0.00	300.00
12589	10063 1219801 1221198 1229820	The Record Gazette Public Hearing Notice - Redistricting Public Hearing Notice - Redistricting Notice Inviting Bids - Reservoir Rehab	05/05/2022		381.15 381.15 381.15
Total for Check Number 12589:				0.00	1,143.45
12590	10255 0452043-IN 0452044-IN 0452201-IN	Unlimited Services Building Maintenance May 2022 Janitorial Services for 815 E 12th St May 2022 Janitorial Services for 560 Magnolia Ave May 2022 Janitorial Services for 851 E 6th St	05/05/2022		150.00 845.00 160.00
Total for Check Number 12590:				0.00	1,155.00
12591	10778 7122	Urban Habitat Landscape Contract Service - April 2022	05/05/2022		5,140.50
Total for Check Number 12591:				0.00	5,140.50
12592	10035 954482 954482	USA Blue Book Glass Sample Tubes for Checking Chlorine Residual DPD Dispenser for Checking Chlorine Residual for Water Samples	05/05/2022		122.99 490.12
Total for Check Number 12592:				0.00	613.11
12593	10934 2043030	USA Fact, Inc Pre-Employment Background Check	05/05/2022		18.89
Total for Check Number 12593:				0.00	18.89
12594	10385 5576581 5577297	Waterline Technologies, Inc. - PSOC Chlorine - Well 25 Chlorine - Well 25	05/05/2022		925.00 1,110.00
Total for Check Number 12594:				0.00	2,035.00
12595	10651 27713 27781 27809	Weldors Supply and Steel, Inc Flint/Torch Tips - District Welder Non Flammable Gas - District Welder Non Flammable Gas - District Welder	05/05/2022		28.00 28.21 28.21
Total for Check Number 12595:				0.00	84.42

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
12596	10802	John Covington	05/05/2022		
	04122022	Reissue - Reimburse Rental Car Expense - Water 101 - J Covington			273.31
	04122022	Reissue - Reimburse Mileage Expense - Water 101 - J Covington			48.20
	04122022	Reissue - Reimburse Parking Expense - Water 101 - J Covington			26.00
Total for Check Number 12596:				0.00	347.51
Total for 5/5/2022:				0.00	238,226.65
ACH	10085	CalPERS Retirement System	05/11/2022		
	1002105305	PR Batch 00001.05.2022 CalPERS 7.5% EE PEPRA			3,832.45
	1002105305	PR Batch 00001.05.2022 CalPERS 8% EE Paid			922.81
	1002105305	PR Batch 00001.05.2022 CalPERS ER PEPRA			134.96
	1002105305	PR Batch 00001.05.2022 CalPERS ER Paid Classic			6,230.25
	1002105305	PR Batch 00001.05.2022 CalPERS ER PEPRA			4,133.93
	1002105305	PR Batch 00001.05.2022 CalPERS 7% EE Deduction			1,250.50
	1002105305	PR Batch 00001.05.2022 CalPERS 1% ER Paid			178.64
	1002105305	PR Batch 00001.05.2022 CalPERS 8% ER Paid			788.69
	1002105305	PR Batch 00001.05.2022 CalPERS 7.5% EE PEPRA			125.12
	1002106876	PR Batch 00002.05.2022 CalPERS ER PEPRA			5,162.44
	1002106876	PR Batch 00002.05.2022 CalPERS 8% EE Paid			1,976.52
	1002106876	PR Batch 00002.05.2022 CalPERS ER PEPRA (INC PAY)			19.85
	1002106876	PR Batch 00002.05.2022 CalPERS ER Paid Classic			9,292.34
	1002106876	PR Batch 00002.05.2022 CalPERS 1% ER Paid			214.32
	1002106876	PR Batch 00002.05.2022 CalPERS 8% ER Paid			993.02
	1002106876	PR Batch 00002.05.2022 CalPERS 7.5% EE PEPRA			4,785.97
	1002106876	PR Batch 00002.05.2022 CalPERS 7.5% EE PEPRA (INC PAY)			19.14
	1002106876	PR Batch 00002.05.2022 CalPERS 7% EE Deduction			1,500.34
Total for this ACH Check for Vendor 10085:				0.00	41,561.29
ACH	10087	EDD	05/11/2022		
	1-052-750-176	PR Batch 00001.05.2022 CA SDI			1,088.53
	1-052-750-176	PR Batch 00001.05.2022 State Income Tax			48.34
	1-052-750-176	PR Batch 00001.05.2022 State Income Tax			3,854.59
	1-052-750-176	PR Batch 00001.05.2022 CA SDI			18.35
	1-546-291-552	PR Batch 00002.05.2022 CA SDI			1,494.37
	1-546-291-552	PR Batch 00002.05.2022 State Income Tax			5,688.88
Total for this ACH Check for Vendor 10087:				0.00	12,193.06
ACH	10094	U.S. Treasury	05/11/2022		
	270253113363905	PR Batch 00001.05.2022 Medicare Employer Portion			25.17
	270253113363905	PR Batch 00001.05.2022 FICA Employer Portion			107.61
	270253113363905	PR Batch 00001.05.2022 Federal Income Tax			9,802.44
	270253113363905	PR Batch 00001.05.2022 Federal Income Tax			152.66
	270253113363905	PR Batch 00001.05.2022 FICA Employee Portion			6,140.59
	270253113363905	PR Batch 00001.05.2022 Medicare Employer Portion			1,436.07
	270253113363905	PR Batch 00001.05.2022 FICA Employer Portion			6,140.59
	270253113363905	PR Batch 00001.05.2022 Medicare Employee Portion			1,436.07
	270253113363905	PR Batch 00001.05.2022 Medicare Employee Portion			25.17
	270253113363905	PR Batch 00001.05.2022 FICA Employee Portion			107.61
	270253295607108	PR Batch 00002.05.2022 Medicare Employer Portion			2,002.04
	270253295607108	PR Batch 00002.05.2022 FICA Employer Portion			8,560.33
	270253295607108	PR Batch 00002.05.2022 Medicare Employee Portion			2,002.04
	270253295607108	PR Batch 00002.05.2022 Federal Income Tax			14,636.77
	270253295607108	PR Batch 00002.05.2022 FICA Employee Portion			8,560.33
Total for this ACH Check for Vendor 10094:				0.00	61,135.49
ACH	10141	Ca State Disbursement Unit	05/11/2022		
	39721950	PR Batch 00002.05.2022 Garnishment			288.46
Total for this ACH Check for Vendor 10141:				0.00	288.46

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
ACH	10203 VB1450PP10 2022	Voya Financial PR Batch 00002.05.2022 Deferred Comp	05/11/2022		350.00
Total for this ACH Check for Vendor 10203:				0.00	350.00
ACH	10264	CalPERS Supplemental Income Plans	05/11/2022		
	1002106864	PR Batch 00002.05.2022 ROTH % Deduction			86.65
	1002106864	PR Batch 00001.05.2022 CalPERS 457 %			137.86
	1002106864	PR Batch 00002.05.2022 CalPERS 457 %			100.39
	1002106864	PR Batch 00002.05.2022 ROTH-Post-Tax			75.00
	1002106864	PR Batch 00001.05.2022 457 Loan Repayment			9.77
	1002106864	PR Batch 00002.05.2022 457 Catch-Up			417.49
	1002106864	PR Batch 00002.05.2022 100% Contribution			480.22
	1002106864	PR Batch 00002.05.2022 457 Loan Repayment			348.02
	1002106864	PR Batch 00002.05.2022 CalPERS 457			1,296.15
	1002106864	PR Batch 00001.05.2022 ROTH % Deduction			138.50
Total for this ACH Check for Vendor 10264:				0.00	3,090.05
ACH	10895 29502341	Basic Pacific PR Batch 00002.05.2022 Flexible Spending Account (PT)	05/11/2022		154.18
Total for this ACH Check for Vendor 10895:				0.00	154.18
ACH	10984 1652217187535	MidAmerica Administrative & Retirement Solutions PR Batch 00002.05.2022 401(a) Deferred Comp	05/11/2022		1,043.60
Total for this ACH Check for Vendor 10984:				0.00	1,043.60
Total for 5/11/2022:				0.00	119,816.13
ACH	10138 HW201 May 2022	ARCO Business Solutions ARCO Fuel Charges 05/03-05/09/2022	05/12/2022		2,006.62
Total for this ACH Check for Vendor 10138:				0.00	2,006.62
1995	10387 PP10 2022	Franchise Tax Board PR Batch 00002.05.2022 Garnishment FTB	05/12/2022		109.03
Total for Check Number 1995:				0.00	109.03
Total for 5/12/2022:				0.00	2,115.65
ACH	10781 10019	Umpqua Bank C R & R Incorporated Monthly Charges 3 YD Commercial Bin Apr 2022	05/13/2022		285.83
	10031	Staples Business Advantage Office Supplies - 12th/Palm			151.65
	10034	US Postal Service Postage - Contracts 400 Postage Stamps Postage - Contracts			2.76 232.00 2.96
	10037	Waste Management Of Inland Empire Organics Cart Charges - 815 E 12th April 2022 Dumpster Overage Charge - 815 E 12th 02/28/2022 Recycling Dumpster Charges - 815 E 12th April 2022 Yard Dumpsters - 815 E 12th April 2022 Recycling Dumpster Charges - 560 Magnolia April 2022 Monthly Sanitation - 560 Magnolia April 2022 Recycling Contamination Charges - 560 Magnolia 02/25/2022			54.50 69.18 97.59 322.20 97.59 118.50 70.00
	10074	American Water Works Association Certified Backflow Course - J McCue Certified Backflow Tester Exam Fee - J McCue Water Resource Management Workshop - J Bean - 05/10/2022			285.00 285.00 235.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
10083		California Chamber of Commerce 2022 Labor Law Digest - HR			219.09
		2022 Minimum Wage Poster - HR			83.85
10116		Verizon Wireless Services LLC Cell Phone/iPad Charges for Mar & April 2022			2,475.58
10153		Brown and Caldwell Job Posting - Water Utility Person I			200.00
10174		GFOA Annual GAAP Update - L Lopez			140.00
		Annual Membership Dues - L Lopez			150.00
		Government Compensation Training - L Lopez - 04/27-04/29/2022			315.00
10224		Legal Shield Monthly Prepaid Legal for Employees Apr 2022			123.55
10281		Luther's Truck and Equipment Labor - Clutch Adjustment - Unit 21/OD 33,178			125.00
10284		Underground Service Alert of Southern California 165 New Ticket Charges Mar 2022			272.25
		Monthly Maintenance Fee			10.00
10318		Dell Marketing LP 1 Year Processor Upgrade Renewal - Laptop			264.29
10338		California Special Districts Association Special District Laws Workshop - S Foley - 05/10-05/12/2022			175.00
		Conference Registration - S Molina - 08/22-08/25/2022			650.00
10382		Beaumont Power Equipment Inc Belt - John Deere Mower			21.54
10409		Stater Bros Refreshments - 04/14/2022 Emotional Intelligence Training			26.88
10420		Amazon Capital Services, Inc. Incident Command Vest - Risk Management			22.23
		Emergency Megaphone - Risk Management			134.63
		Waterproof Notebook - Risk Management			11.55
10424		Top-Line Industrial Supply, LLC Parts - Water Pump Repairs			42.30
10477		Walgreens Photo - Notary Exam			17.23
10546		Frontier Communications 04/10-05/09/2022 Apr 2022 FIOS/FAX 12th/Palm			330.60
		03/25-04/24/2022 April 2022 FIOS/FAX 560 Magnolia Ave			290.00
		03/25-04/24/2022 April 2022 FIOS/FAX 841 E 6th St			143.94
10572		Southwest Airlines Return Flight - Water 101 - L Williams			256.98
		Flight Rebooking Fee - Water 101 - L Williams			5.00
		Flight - Bay Delta Tour - L Williams			197.96
10588		Marriot Hotels Hotel - Water 101 - J Covington			194.13
		Hotel - Water 101 - L Williams			183.85
10596		Tractor Supply Co Swamp Cooler Belts - Swamp Coolers for Well Buildings			86.16
		Swivel Jack - Water Buffalo Trailer			75.41
10604		JotForm, Inc Annual Renewal for Cloud Storage - Website Forms			390.00
10623		WP Engine Web Host for BCVWD Website April 2022			115.00
10630		FMB Truck Outfitters, Inc Swivel Jack - Water Buffalo Trailer			199.28
10632		Quinn Company LED Flood Lights - CAT Dozer			903.86
10635		Cal-Mesa Steel Supply, Inc Carbon Tubing - Well 29 Flushing			185.87
10692		MMSoft Design Network Monitoring Software April 2022			247.02
10736		Embassy Suites Hotels Hotel - Special Dist. Leadership Conf - L Williams 04/02-04/06/22			915.96

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
	10761	BLS*Spamtitan Monthly Web Filter License Apr 2022			71.88
	10784	Autodesk, Inc Auto CAD Software 851 E 6th St - April 2022			1,195.00
	10790	Microsoft Monthly Microsoft Office License - April 2022			960.00
		Monthly Microsoft Exchange - April 2022			16.40
		Monthly Microsoft Exchange - April 2022			280.00
	10815	BIA/Baldy View Chapter Water Conference Registration - K Manini - 08/12/2022			99.00
	10840	Ready Fresh (Arrowhead) Water - April 2022 - 851 E 6th St			118.90
	10865	CPS HR Consulting Risk Management Training - S Foley			199.00
	10892	Zoom Video Communications, Inc. (10) Video Conferences April 2022			205.90
	10918	Apple.com Cloud Storage - iPads			9.99
	10919	Liebert Cassidy Whitmore Sample HR Policies			458.14
	10923	CWEA Job Posting - Water Utility Person I			290.00
	10926	SSD Alarm Alarm Equip/Rent/Service/Monitor - 851 E. 6th St			77.69
		Alarm Equip/Rent/Service/Monitor - 11083 Cherry Ave			59.50
		Alarm Equip/Rent/Service/Monitor - 560 Magnolia Ave			362.13
		Alarm Equip/Rent/Service/Monitor - 815 12th St			125.00
	10952	Eventbrite SHRM Chapter Meeting - S Foley			20.00
	10956	Matthew Bender & Co Inc CA Public Employees Retirement Law - HR			90.59
	10978	Nextiva, Inc. Monthly Phone Service April 2022			2,602.25
	11003	Project Energy Savers Drought Outreach Materials			4,901.54
	11009	DiversityJobs Job Posting - Water Utility Person I			295.00
	11052	Hertz Rental Car Refund - Rental Car - J Covington			-131.45
	11059	ALIVE Active Shooter Training Active Shooter Training - S Foley			49.00
		Active Shooter Training - R Rasha			49.00
		Active Shooter Training - W Clayton			49.00
		Active Shooter Training - J Bean			49.00
		Active Shooter Training - K Dahlstrom			49.00
		Active Shooter Training - M Swanson			49.00
		Active Shooter Training - E Ward			49.00
		Active Shooter Training - D Baguyo			49.00
		Active Shooter Training - A Walker			49.00
	11060	Bulli Ray Occupational Dog Bite Safety Training Materials - HR			208.23
	11061	Headset Advisor 5 Headsets - Customer Service			1,810.02
	11062	Smart Deploy Annual Renewal 04/06/2022-04/06/2023 - Asset Software			1,996.80
	11063	Juan Pollo Lunch - 04/14/2022 Emotional Intelligence Training			225.20
	11064	The Business Writing Center Business Writing Course - 6 Employees			372.60
	10928				
	Total for this ACH Check for Vendor 10781:			0.00	29,871.06
	Total for 5/13/2022:			0.00	29,871.06

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
ACH	10030	Southern California Edison	05/16/2022		
	700154530138Apr	Electricity 03/24-04/24/2022 - 9781 Avenida Miravi			82.75
	700154530138Apr	Electricity 03/16-04/13/2022 - 851 E 6th St			129.12
	700154530138Apr	Electricity 03/21-04/19/2022 - 815 E 12th Ave			523.85
	700154530138Apr	Electricity 03/24-04/24/2022 - Well 25			49,629.13
	700154530138Apr	Electricity 03/16-04/24/2022 - Wells			113,085.24
	700154530138Apr	Electricity 03/24-04/24/2022 - 560 Magnolia Ave			1,808.09
	700359906319Apr	Electricity 03/24-04/24/2022 - 12303 Oak Glen Rd			290.02
	700359906319Apr	Electricity 03/24-04/24/2022 - 13695 Oak Glen Rd			118.49
	700359906319Apr	Electricity 03/24-04/24/2022 - 13697 Oak Glen Rd			105.92
Total for this ACH Check for Vendor 10030:				0.00	165,772.61
ACH	10031	Staples Business Advantage	05/16/2022		
	3504444307	IT Office Supplies			91.35
	3505492961	Office Supplies			94.80
	3505949609	Office Supplies			28.54
	3505949610	Office Supplies			58.20
	3505949611	Office Supplies			119.99
	3505949612	Office Supplies			40.29
	3506702536	Office Supplies			66.99
	7354043639	IT Office Supplies			252.08
	7355614658	IT Office Supplies			59.25
Total for this ACH Check for Vendor 10031:				0.00	811.49
ACH	10042	Southern California Gas Company	05/16/2022		
	07132135000Apr	Monthly Gas Charges 03/30-04/28/2022			14.30
Total for this ACH Check for Vendor 10042:				0.00	14.30
ACH	10052	Home Depot Credit Services	05/16/2022		
	04302022	Gloves - 12th/Palm			495.97
	04302022	Gloves/Lube Oil/Nail Gun - Unit 5			87.74
	04302022	Ladder/Tie Downs - Unit 4			256.75
	04302022	Supplies - 12th/Palm			442.27
	04302022	Industrial Light/Rechargeable Battery - 12th/Palm			504.27
	04302022	Snippers - Districtwide			18.29
Total for this ACH Check for Vendor 10052:				0.00	1,805.29
ACH	10132	South Coast AQMD	05/16/2022		
	3987851	Fac ID 120877 AB2588 AQMD Fee July 2021 - June 2022			143.88
	3988264	Fac ID 129302 AB2588 AQMD Fee July 2021 - June 2022			143.88
	3988265	Fac ID 129305 AB2588 AQMD Fee July 2021 - June 2022			143.88
	3988930	Fac ID 140810 AB2588 AQMD Fee July 2021 - June 2022			143.88
	3989472	Fac ID 148118 AB2588 AQMD Fee July 2021 - June 2022			143.88
Total for this ACH Check for Vendor 10132:				0.00	719.40
ACH	10147	Online Information Services, Inc	05/16/2022		
	1123054	199 Credit Reports for Apr 2022			567.30
Total for this ACH Check for Vendor 10147:				0.00	567.30
ACH	10350	NAPA Auto Parts	05/16/2022		
	177095	Beacon Lamps - Unit4			217.64
	177996	Parts - Well 6 Stand By Motor			196.42
	178027	Parts - Well 6 Stand By Motor			42.54
	178070	Anti Freeze - John Deere Tractor			47.39
	178316	Lug Wrench - Districtwide			58.16
Total for this ACH Check for Vendor 10350:				0.00	562.15

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
ACH	10632	Quinn Company	05/16/2022		
	WOA00038055	Labor-Replace Drivetrain Oil Lines on Dozer			2,891.28
	WOA00038055	Labor-Latch/Lock on Dozer			425.00
	WOA00038055	Replace Drivetrain Oil Lines on Dozer			411.98
	WOA00038055	Labor-Wiring Harness on Dozer			435.00
Total for this ACH Check for Vendor 10632:				0.00	4,163.26
12597	11047	Jessup Auto Plaza	05/16/2022		
	05162022	2022 Chevy 3500 Dump Truck -Accessories			2,020.31
	05162022	2022 Chevy 3500 Dump Truck			67,864.21
Total for Check Number 12597:				0.00	69,884.52
Total for 5/16/2022:				0.00	244,300.32
ACH	10138	ARCO Business Solutions	05/19/2022		
	HW201 May 2022	ARCO Fuel Charges 05/10-05/16/2022			3,331.92
Total for this ACH Check for Vendor 10138:				0.00	3,331.92
12598	UB*04751	Timothy McLaughlin	05/19/2022		
	05192022	Reissue Refund Check			127.18
Total for Check Number 12598:				0.00	127.18
12599	UB*04817	Leslie Portillo	05/19/2022		
		Refund Check			138.51
Total for Check Number 12599:				0.00	138.51
12600	UB*04815	Carlos Ramirez	05/19/2022		
		Refund Check			2.54
		Refund Check			12.33
		Refund Check			49.79
		Refund Check			10.96
		Refund Check			7.19
Total for Check Number 12600:				0.00	82.81
12601	UB*04755	Eric Silva	05/19/2022		
	05192022	Refund Check			78.24
Total for Check Number 12601:				0.00	78.24
12602	UB*04816	Julia Taylor-Hamby	05/19/2022		
		Refund Check			43.65
Total for Check Number 12602:				0.00	43.65
12603	UB*04644	Hanna Zabaneh	05/19/2022		
	03102022	Unclaimed Credit Refund			1.75
Total for Check Number 12603:				0.00	1.75
12604	10000	A C Propane Co	05/19/2022		
	235605	Propane Refill Apr 2022 - 13697 Oak Glen Rd			633.71
	235936	Propane Refill Apr 2022 - 13695 Oak Glen Rd			459.05
	235937	Propane Refill Apr 2022 - 9781 Avenida Miravilla			413.92
Total for Check Number 12604:				0.00	1,506.68

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
12605	10792 05012022 06012022	A-1 Financial Services May 2022 Rent Increase - 851 E. 6th St Eng. Office June 2022 Rent - 851 E. 6th St Eng. Office	05/19/2022		183.32 2,317.96
Total for Check Number 12605:				0.00	2,501.28
12606	10420 174Q-WXFT-NQ9G 1HHT-719X-VY4J	Amazon Capital Services, Inc. Cricut/Vinyl - District Signs 8 Gate Openers - Field Staff	05/19/2022		382.45 220.64
Total for Check Number 12606:				0.00	603.09
12607	10695 2260	B-81 Paving Inc 2 Service Line Repairs - City of Beaumont	05/19/2022		17,110.50
Total for Check Number 12607:				0.00	17,110.50
12608	10272 04302022 04302022 04302022 04302022	Babcock Laboratories Inc 6 Hexavalent Chromium Samples 61 SOC Water Samples 5 Nitrate Samples 83 Coliform Water Samples	05/19/2022		314.22 26,546.27 88.20 3,850.34
Total for Check Number 12608:				0.00	30,799.03
12609	10855 1504800	Badger Meter, Inc MLP 5/8" Meter HRE 8 Encoder W/ITRON ILC	05/19/2022		135,920.16
Total for Check Number 12609:				0.00	135,920.16
12610	10271 04302022 04302022 04302022 04302022 04302022 04302022 04302022 04302022 04302022 04302022	Beaumont Ace Home Center Buildings Maint & Repair Supplies Meter Maint & Service Supplies Pipeline & Hydrant Maint & Repair Supplies Safety Equip Maint & Repair Supplies Transmission & Distribution General Safety Supplies Transmission & Distribution Small Tools General Supplies Production Small Tools Pumping Equip Maint & Repair Supplies Telemetry Equip Maint & Repair Supplies	05/19/2022		196.30 75.27 11.60 263.86 253.06 220.75 1,173.98 111.63 264.00 20.95
Total for Check Number 12610:				0.00	2,591.40
12611	10274 10223	Beaumont Chamber of Commerce Membership Dues 06/01/2022-06/01/2023	05/19/2022		355.00
Total for Check Number 12611:				0.00	355.00
12612	10557 12767	Beaumont Copy & Graphics Business Cards - 7 Staff Members	05/19/2022		361.66
Total for Check Number 12612:				0.00	361.66
12613	10382 217 219	Beaumont Power Equipment Inc Maintenance & Repair - Hedge Trimmer Maintenance & Repair - Weed Eater	05/19/2022		120.31 65.36
Total for Check Number 12613:				0.00	185.67
12614	10335 72324	Beaumont Safe & Lock Lock Repair - Well 23	05/19/2022		159.00
Total for Check Number 12614:				0.00	159.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
12615	10774 725652 888350	Jesus Camacho (22) Truck Washes Apr 2022 (24) Truck Washes Apr 2022	05/19/2022		230.00 255.00
Total for Check Number 12615:				0.00	485.00
12616	11056 91171138 91171139 91171139 91171139 91171139	Century Graphics Geospatial Continental Fieldpoint RTX R2 M2 Receiver - Subfoot Package Pole Carbon Fibre 2M W/Bipod Trimble LI-ION Batt CSDS Geospatial Support Plan	05/19/2022		1,250.00 5,708.60 572.15 280.15 995.00
Total for Check Number 12616:				0.00	8,805.90
12617	10783 05192022	Cherry Festival Association 2022 Cherry Festival Booth Fee	05/19/2022		400.00
Total for Check Number 12617:				0.00	400.00
12618	10614 37828 37853	Cherry Valley Automotive Flat Repair - Unit 17/OD 83,523 Flat Repair - Unit 38/OD 31,278	05/19/2022		20.00 20.00
Total for Check Number 12618:				0.00	40.00
12619	10016 EP2022-0086 EP2022-0087 EP2022-0098 EP2022-0099 EP2022-0106	City of Beaumont EP0086 - 885 Orange Ave in Alley EP0087 - 1279 Oakhurst Court EP0098 - 1122 Orange Ave EP0099 - Wellwood Ave at Pearl Ave EP0106 - 650 American Ave	05/19/2022		490.63 645.56 645.56 645.56 490.63
Total for Check Number 12619:				0.00	2,917.94
12620	10266 18098	Cozad & Fox Inc. Engineering & Design Services - B Line Pipeline Replacement	05/19/2022		2,596.00
Total for Check Number 12620:				0.00	2,596.00
12621	10942 0003930985 0003930986	Diamond Environmental Services LP (2) Rental and Service Handicap Restroom - 05/09-06/05/2022 (1) Rental and Service Portable Restroom - 05/09-06/05/2022	05/19/2022		271.10 102.06
Total for Check Number 12621:				0.00	373.16
12622	10828 INV-20868 INV-20868	GovernmentJobs.com April 2022 NeoGov Subscription May 2022 - April 2023 NeoGov Subscription	05/19/2022		1,934.29 21,277.20
Total for Check Number 12622:				0.00	23,211.49
12623	10719 05112022	HR Dynamics & Performance Management, Inc HR Consulting Services - April 2022	05/19/2022		1,800.00
Total for Check Number 12623:				0.00	1,800.00
12624	10398 211487 211487 211488	Infosend, Inc Apr 2022 Supply Charges for Utility Billing Apr 2022 Processing Charges for Utility Billing Apr 2022 Postage Charges for Utility Billing	05/19/2022		644.65 966.64 4,426.98
Total for Check Number 12624:				0.00	6,038.27

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
12625	10273	Inland Water Works Supply Co.	05/19/2022		
	S1052542.009	Coupling Brass 1			334.95
	S1052549.005	Coupling Brass 1			921.11
	S1052551.005	Curb Stop Lockwing FIP X FIP 1 Style (Lock-Off)			553.26
	S1052551.005	Coupling Brass 1			83.74
	S1052551.005	Meter Coupling 1 X 2-1/2			18.64
	S1054174.004	10' OD Tape			59.13
	S1054916.004	Hydrant 6 Hole J-3765 4 X 2-1/2 X2-1/2			4,826.83
	S1054917.004	Nipple Brass 1 X 06			247.31
	S1054917.005	Hydrant 6 Hole J-3765 4 X 2-1/2 X2-1/2			4,826.83
	S1054917.006	Nipple Brass 1 X 06			228.29
	S1055188.004	Meter Bolts 2			10.56
	S1055863.001	Ball Valve Brass 1 FIP X FIP			4,328.55
	S1055864.001	Nipple Brass 1 X Close			593.55
	S1055864.002	Nipple Brass 1 X Close			11.56
	S1055865.001	36" Meter Box Lid Wrench			126.71
	S1055870.001	Curb Stop Lockwing FIP X FIP 1 Style (Lock-Off)			3,208.94
	S1055870.002	Curb Stop Lockwing FIP X FIP 1 Style (Lock-Off)			2,987.63
	S1055871.001	Full Circle 595 - 635 X 07			1,376.11
	S1055873.001	Full Circle 595 - 635 X 07			1,146.76
	S1055874.001	1 MIL. UP509 Brass Swing Check Valve			1,155.74
	S1055875.001	1 MIL. UP509 Brass Swing Check Valve			11,562.65
Total for Check Number 12625:				0.00	38,608.85
12626	10809	Inner-City Auto Repair & Tires	05/19/2022		
	2805	Labor - Tire Pressure Sensor Repair - Unit 33/OD60,916			100.00
	2805	Tire Pressure Sensor Repair - Unit 33/OD60,916			146.58
	2829	Labor - Light Bulb/Gas Shock/Air Flow Sensor - Unit 3/OD 76,466			237.50
	2829	Light Bulb/Gas Shock/Air Flow Sensor - Unit 3/OD 76,466			518.18
Total for Check Number 12626:				0.00	1,002.26
12627	10026	McCrometer Inc	05/19/2022		
	580027	4 New 2 1/2" McCrometer Construction Meters			6,529.35
Total for Check Number 12627:				0.00	6,529.35
12628	10537	Joshua McCue	05/19/2022		
	0232267	Boot Reimbursement - J McCue			200.00
Total for Check Number 12628:				0.00	200.00
12629	10282	Rancho Paseo Medical Group	05/19/2022		
	04302022	Pre-Employment Drug Screens - April 2022			95.00
Total for Check Number 12629:				0.00	95.00
12630	10223	Richards, Watson & Gershon	05/19/2022		
	236543	Legal Services Mar 2022 Board Approval 05/11/2022			4,675.15
Total for Check Number 12630:				0.00	4,675.15
12631	10171	Riverside Assessor - County Recorder	05/19/2022		
	22-147104	Apr 2022 Lien Fees			40.00
Total for Check Number 12631:				0.00	40.00
12632	10095	Riverside County Dept of Waste Resources	05/19/2022		
	202204000339	Weeds/Trash Removal NCR I April 2022			21.00
Total for Check Number 12632:				0.00	21.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
12633	10689 209693	Safety Compliance Company Safety Meeting - Near Misses - 05/04/2022	05/19/2022		250.00
Total for Check Number 12633:				0.00	250.00
12634	10447 OP#52412 D1	State Water Resources Control Board - DWOCP Certification Renewal - Grade D1 - OP#52412 - J McCarty	05/19/2022		55.00
Total for Check Number 12634:				0.00	55.00
12635	10016 261701Mar-Apr22	City of Beaumont Monthly Sewer Charges 03/01-05/01/2022	05/19/2022		70.20
Total for Check Number 12635:				0.00	70.20
Total for 5/19/2022:				0.00	294,112.10
ACH	10030 700154530138Apr 700154530138Apr 700154530138Apr 700154530138Pre 700154530138Pre	Southern California Edison Electricity 03/24-04/24/2022 - Wells - Well 16 Electricity 03/23-04/21/2022 - Wells - Well 4A Electricity 03/24-04/22/2022 - Wells - 12th Palm Booster Electricity 07/23/2021-03/23/2022 - Wells - 12th Palm Booster Electricity 12/21/2021-03/22/2022 - Wells - Well 4A	05/26/2022		12,457.62 2,413.78 2,186.80 11,500.75 6,961.08
Total for this ACH Check for Vendor 10030:				0.00	35,520.03
ACH	10138 HW201 May 2022	ARCO Business Solutions ARCO Fuel Charges 05/17-05/23/2022	05/26/2022		3,012.61
Total for this ACH Check for Vendor 10138:				0.00	3,012.61
ACH	10085 1002114888 1002114888 1002114888 1002114888 1002114888 1002114888 1002114888 1002114888 1002114888 1002114888	CalPERS Retirement System PR Batch 00003.05.2022 CalPERS 7.5% EE PEPRA PR Batch 00003.05.2022 CalPERS ER Paid Classic PR Batch 00003.05.2022 CalPERS 7% EE Deduction PR Batch 00002.05.2022 CalPERS 7.5% EE PEPRA PR Batch 00003.05.2022 CalPERS 8% ER Paid PR Batch 00002.05.2022 CalPERS ER PEPRA PR Batch 00003.05.2022 CalPERS ER PEPRA PR Batch 00003.05.2022 CalPERS 1% ER Paid PR Batch 00003.05.2022 CalPERS 8% EE Paid	05/26/2022		4,948.46 9,327.26 1,500.34 2.01 993.02 2.16 5,337.71 214.32 1,994.12
Total for this ACH Check for Vendor 10085:				0.00	24,319.40
ACH	10087 1-405-720-928 1-405-720-928 1-405-720-928 1-405-720-928	EDD PR Batch 00003.05.2022 CA SDI PR Batch 00002.05.2022 State Income Tax PR Batch 00003.05.2022 State Income Tax PR Batch 00002.05.2022 CA SDI	05/26/2022		1,681.29 0.39 6,187.73 0.42
Total for this ACH Check for Vendor 10087:				0.00	7,869.83
ACH	10094 270254630650130 270254630650130 270254630650130 270254630650130 270254630650130 270254630650130 270254630650130 270254630650130 270254630650130	U.S. Treasury PR Batch 00003.05.2022 Federal Income Tax PR Batch 00003.05.2022 FICA Employee Portion PR Batch 00002.05.2022 FICA Employer Portion PR Batch 00002.05.2022 Medicare Employer Portion PR Batch 00003.05.2022 Medicare Employer Portion PR Batch 00003.05.2022 Medicare Employee Portion PR Batch 00002.05.2022 Medicare Employee Portion PR Batch 00002.05.2022 FICA Employee Portion PR Batch 00003.05.2022 FICA Employer Portion	05/26/2022		15,934.08 9,839.48 2.35 0.55 2,301.21 2,301.21 0.55 2.35 9,839.48
Total for this ACH Check for Vendor 10094:				0.00	40,221.26

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
ACH	10141 39877428	Ca State Disbursement Unit PR Batch 00003.05.2022 Garnishment	05/26/2022		288.46
Total for this ACH Check for Vendor 10141:				0.00	288.46
ACH	10203 VB1450PP11 2022	Voya Financial PR Batch 00003.05.2022 Deferred Comp	05/26/2022		350.00
Total for this ACH Check for Vendor 10203:				0.00	350.00
ACH	10264 1002114886 1002114886 1002114886 1002114886 1002114886 1002114886 1002114886 1002114886	CalPERS Supplemental Income Plans PR Batch 00003.05.2022 457 Catch-Up PR Batch 00003.05.2022 457 Loan Repayment PR Batch 00003.05.2022 ROTH % Deduction PR Batch 00003.05.2022 CalPERS 457 % PR Batch 00003.05.2022 457 Loan Repayment PR Batch 00003.05.2022 CalPERS 457 PR Batch 00003.05.2022 ROTH-Post-Tax PR Batch 00003.05.2022 100% Contribution	05/26/2022		417.49 9.77 79.72 89.83 348.02 11,546.15 75.00 1,680.77
Total for this ACH Check for Vendor 10264:				0.00	14,246.75
ACH	10895 29679994	Basic Pacific PR Batch 00003.05.2022 Flexible Spending Account (PT)	05/26/2022		154.18
Total for this ACH Check for Vendor 10895:				0.00	154.18
ACH	10984 1653424201167	MidAmerica Administrative & Retirement Solutions PR Batch 00003.05.2022 401(a) Deferred Comp	05/26/2022		1,043.60
Total for this ACH Check for Vendor 10984:				0.00	1,043.60
1998	10387 PP11 2022	Franchise Tax Board PR Batch 00003.05.2022 Garnishment FTB	05/26/2022		109.03
Total for Check Number 1998:				0.00	109.03
12636	10340 INV-00188852	County of Riverside Pothole Permit for 2020-2021 Pipeline Replacement Project	05/26/2022		469.00
Total for Check Number 12636:				0.00	469.00
Total for 5/26/2022:				0.00	127,604.15
Report Total (123 checks):				0.00	1,058,491.44



**Beaumont-Cherry Valley Water District
Finance and Audit Committee Meeting
June 2, 2022**

Item 4d

STAFF REPORT

TO: Finance and Audit Committee
FROM: Finance and Administrative Services
SUBJECT: **May 2022 Invoices Pending Approval**

Staff Recommendation

Approve the pending invoice totaling \$8,132.50.

Background

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

Fiscal Impact

There is a \$8,132.50 impact to the District which will be paid from the 2022 budget.

Attachment(s)

- Richards Watson Gershon Invoice #236994

Staff Report prepared by William Clayton, Finance Manager



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

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

CONFIDENTIAL

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

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

May 11, 2022
Invoice # 236994

Re: [REDACTED] GENERAL COUNSEL SERVICES

For professional services rendered through April 30, 2022:

Current Legal Fees.....	\$8,132.50
Current Client Costs Advanced	<u>\$0.00</u>
TOTAL CURRENT FEES AND COSTS.....	<u>\$8,132.50</u>
Balance Due From Previous Statement	\$4,675.15
TOTAL BALANCE DUE FOR THIS MATTER.....	<u>\$12,807.65</u>

TERMS: PAYMENT DUE UPON RECEIPT

PLEASE RETURN THIS PAGE WITH YOUR REMITTANCE TO

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

Payroll

Timecard Proof List

Date Range: 04/01/2022 to 04/30/2022

Beaumont-Cherry Valley Water District

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



Pay	Date	Per Diem	Reimbursement	Reimbursement Cost	# of Meetings YTD
Employee No: 170 Slawson, Daniel					
Special Board Meeting	4/7/2022	260.00			
San Gorgonio Pass Water Agency Meeting	4/11/2022	260.00			
Regular Board Meeting	4/13/2022	260.00			
Special Board Meeting	4/21/2022	260.00			
Riverside County Water Task Force	4/22/2022	260.00			
San Gorgonio Pass Water Agency Meeting	4/25/2022	260.00			
Engineering Workshop	4/28/2022	260.00			
Employee No: 170	Total Meetings for April	7	1,820.00	Total Reimbursements	0.00
Employee No: 178 Hoffman, David					
Finance & Audit Committee	4/7/2022	260.00			
Special Board Meeting ⁽¹⁾	4/7/2022	0.00			
San Gorgonio Pass Water Agency Meeting	4/11/2022	260.00			
Regular Board Meeting	4/13/2022	260.00			
Special Board Meeting	4/21/2022	260.00			
Engineering Workshop	4/28/2022	260.00			
Employee No: 178	Total Meetings for April	6	1,300.00	Total Reimbursements	0.00
Employee No: 179 Covington, John					
Special Board Meeting	4/7/2022	260.00			
Water Education Foundation Water 101 Workshop ⁽¹⁾	4/7/2022	0.00			
Water Education Foundation Water 101 Workshop	4/8/2022	260.00		347.51	
Regular Board Meeting	4/13/2022	260.00			
Personnel Committee	4/19/2022	260.00			
Special Board Meeting	4/21/2022	260.00			
Engineering Workshop	4/28/2022	260.00			
Employee No: 179	Total Meetings for April	6	1,560.00	Total Reimbursements	347.51
Employee No: 193 Ramirez, Andy					
ACWA - State Water SAFER Advisory Group	4/9/2022	260.00			
Ad Hoc Communications Committee	4/11/2022	260.00			
Personnel Committee	4/19/2022	260.00			
Special Board Meeting	4/21/2022	260.00			
ACWA - Smart Energy Storage for Water Districts	4/22/2022	260.00			
ACWA - Earn Your APR in 2022	4/23/2022	260.00			
Engineering Workshop	4/28/2022	260.00			
Employee No: 193	Total Meetings for April	7	1,820.00	Total Reimbursements	0.00

Employee No: 214 Williams, Lona

CSDA - Special District Leadership Academy ⁽²⁾	4/3/2022	260.00	229.25
CSDA - Special District Leadership Academy ⁽²⁾	4/4/2022	260.00	
CSDA - Special District Leadership Academy ⁽²⁾	4/5/2022	260.00	18.71
CSDA - Special District Leadership Academy ⁽²⁾	4/6/2022	260.00	31.99
Finance & Audit Committee	4/7/2022	260.00	
Special Board Meeting ⁽¹⁾	4/7/2022	0.00	
Water Education Foundation Water 101 Workshop ⁽¹⁾	4/7/2022	0.00	81.12
Water Education Foundation Water 101 Workshop	4/8/2022	260.00	36.47
Ad Hoc Communications Committee	4/11/2022	260.00	
Regular Board Meeting	4/13/2022	260.00	
Special Board Meeting	4/21/2022	260.00	
Engineering Workshop	4/28/2022	260.00	

Employee No: 214 Total Meetings for April 10 2,600.00 Total Reimbursements 397.54 29

(1) Two meetings paid attended on the same day will only be paid one (1) Per Diem disbursement per Water Code Section 20201-20203
(2) Reimbursement payment pending Board variance decision



Beaumont-Cherry Valley Water District
Finance & Audit Committee Meeting
April 7, 2022
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 David Hoffman Employee #178	
President Lona Williams Employee #214	
Alternate Covington (Alternate) Employee #179	

The stipend for this meeting will be paid on 04/14/2022

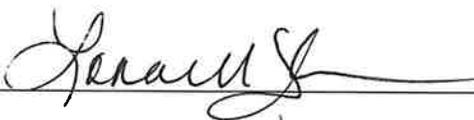


Beaumont-Cherry Valley Water District
Special Board Meeting
April 7, 2022
Sign-In Sheet

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

The stipend for this meeting will be paid on 04/14/2022



**Beaumont-Cherry Valley Water District
Ad Hoc Communications Committee Meeting
April 11, 2022
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

Andy Ramirez	
Lona Williams	
David Hoffman (alternate)	

The stipend for this meeting will be paid on 04/28/2022



Beaumont-Cherry Valley Water District
Regular Board Meeting
April 13, 2022
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 Lona Williams Employee #214	
VP Andy Ramirez Employee #193	
Secretary David Hoffman Employee #178	
Treasurer John Covington Employee #179	
Director Daniel Slawson Employee #170	via zoom

The stipend for this meeting will be paid on 04/28/2022



Beaumont-Cherry Valley Water District

Personnel Committee Meeting
April 19, 2022
Sign-In Sheet

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

Name

Signature

John Covington Employee #179	
Andy Ramirez Employee #193	VIA ZOOM
David Hoffman (Alternate) Employee #178	

The stipend for this meeting will be paid on 4/28/2022



Beaumont-Cherry Valley Water District
Special Board Meeting
April 21, 2022
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 Lona Williams Employee #214	
VP Andy Ramirez Employee #193	
Secretary David Hoffman Employee #178	
Treasurer John Covington Employee #179	
Director Daniel Slawson Employee #170	

The stipend for this meeting will be paid on 05/12/2022



Beaumont-Cherry Valley Water District
Engineering Workshop Meeting
April 28, 2022
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

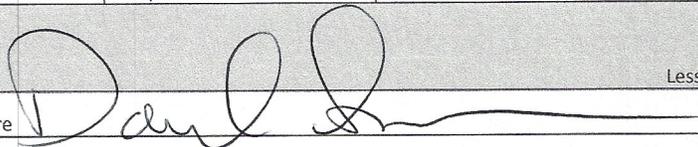
Signature

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

The stipend for this meeting will be paid on 05/12/2022

Beaumont-Cherry Valley Water District

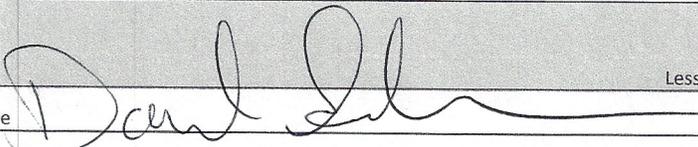
Record of Board Member Expenses/Claim Form for Reimbursement
(Conferences, Meetings, Travels)

Name	Director Daniel Slawson			Division 3	Member ID- Director #
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"/>			\$260 per diem per day	
Finance & Audit Committee Meeting	<input type="checkbox"/>			\$260 per diem per day	
Personnel Committee Meeting	<input type="checkbox"/>			\$260 per diem per day	
Ad Hoc Communications Meeting	<input type="checkbox"/>			\$260 per diem per day	
Collaborative Agency Meeting (BCV-Parks Admin)	<input type="checkbox"/>			\$260 per diem per day	
San Gorgonio Pass Water Alliance Meeting	<input type="checkbox"/>			\$260 per diem per day	
Special Board Meeting	<input checked="" type="checkbox"/>	4-7-22	Board room & zoom	\$260 per diem per day	
Director Training: _____	<input type="checkbox"/>			\$260 per diem per day	
Other: _____	<input type="checkbox"/>			\$260 per diem per day	
Other: _____	<input type="checkbox"/>			\$260 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 \$0.575 per mile (2020) _____ miles			\$
Lodging		Location: _____			\$
		Location: _____			\$
Meals		Not to exceed \$50/day; please attached receipts for each			\$
Conference fees		Purpose			\$
		Purpose			\$
Other		Purpose			\$
		Purpose			\$
Subtotal					\$
Less amount paid by company					\$
Director Signature					Date 4-11-22
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

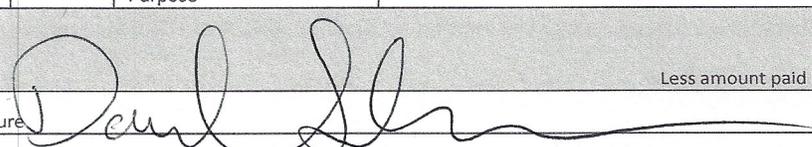
Record of Board Member Expenses/Claim Form for Reimbursement
(Conferences, Meetings, Travels)

Name	Director Daniel Slawson			Division 3	Member ID- Director #
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"/>			\$260 per diem per day	
Finance & Audit Committee Meeting	<input type="checkbox"/>			\$260 per diem per day	
Personnel Committee Meeting	<input type="checkbox"/>			\$260 per diem per day	
Ad Hoc Communications Meeting	<input type="checkbox"/>			\$260 per diem per day	
Collaborative Agency Meeting (BCV-Parks Admin)	<input type="checkbox"/>			\$260 per diem per day	
San Geronio Pass Water Alliance Meeting	<input type="checkbox"/>			\$260 per diem per day	
Special Board Meeting	<input type="checkbox"/>			\$260 per diem per day	
Director Training:	<input type="checkbox"/>			\$260 per diem per day	
Other: SGPWA	<input checked="" type="checkbox"/>	4-11-22	zoom	\$260 per diem per day	
Other:	<input type="checkbox"/>			\$260 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 \$0.575 per mile (2020) _____ miles			\$
Lodging		Location: _____			\$
		Location: _____			\$
Meals		Not to exceed \$50/day; please attached receipts for each			\$
Conference fees		Purpose			\$
		Purpose			\$
Other		Purpose			\$
		Purpose			\$
Subtotal					\$
Less amount paid by company					\$
Director Signature					Date 4-11-22
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

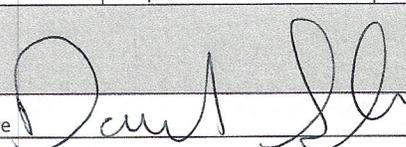
Record of Board Member Expenses/Claim Form for Reimbursement
(Conferences, Meetings, Travels)

Name	Director Daniel Slawson			Division 3	Member ID- Director #
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"/>			\$260 per diem per day	
Finance & Audit Committee Meeting	<input type="checkbox"/>			\$260 per diem per day	
Personnel Committee Meeting	<input type="checkbox"/>			\$260 per diem per day	
Ad Hoc Communications Meeting	<input type="checkbox"/>			\$260 per diem per day	
Collaborative Agency Meeting (BCV-Parks Admin)	<input type="checkbox"/>			\$260 per diem per day	
San Gorgonio Pass Water Alliance Meeting	<input type="checkbox"/>			\$260 per diem per day	
Special Board Meeting	<input checked="" type="checkbox"/>	4-21-22	board room & zoom	\$260 per diem per day	
Director Training: _____	<input type="checkbox"/>			\$260 per diem per day	
Other: _____	<input type="checkbox"/>			\$260 per diem per day	
Other: _____	<input type="checkbox"/>			\$260 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 \$0.575 per mile (2020) _____ miles			\$
Lodging		Location: _____			\$
		Location: _____			\$
Meals		Not to exceed \$50/day; please attached receipts for each			\$
Conference fees		Purpose			\$
		Purpose			\$
Other		Purpose			\$
		Purpose			\$
Subtotal					\$
Less amount paid by company					\$
Director Signature					Date 4-22-22
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

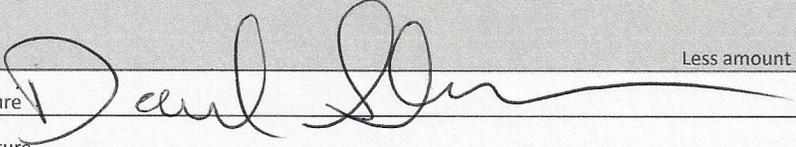
Record of Board Member Expenses/Claim Form for Reimbursement
(Conferences, Meetings, Travels)

Name	Director Daniel Slawson			Division 3	Member ID- Director #
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"/>			\$260 per diem per day	
Finance & Audit Committee Meeting	<input type="checkbox"/>			\$260 per diem per day	
Personnel Committee Meeting	<input type="checkbox"/>			\$260 per diem per day	
Ad Hoc Communications Meeting	<input type="checkbox"/>			\$260 per diem per day	
Collaborative Agency Meeting (BCV-Parks Admin)	<input type="checkbox"/>			\$260 per diem per day	
San Gorgonio Pass Water Alliance Meeting	<input type="checkbox"/>			\$260 per diem per day	
Special Board Meeting	<input type="checkbox"/>			\$260 per diem per day	
Director Training:	<input type="checkbox"/>			\$260 per diem per day	
Other: Riverside County Water Task Force	<input checked="" type="checkbox"/>	4-22-22	zoom	\$260 per diem per day	
Other:	<input type="checkbox"/>			\$260 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 \$0.575 per mile (2020) _____ miles			\$
Lodging		Location: _____			\$
		Location: _____			\$
Meals		Not to exceed \$50/day; please attached receipts for each			\$
Conference fees		Purpose			\$
		Purpose			\$
Other		Purpose			\$
		Purpose			\$
Subtotal					\$
Less amount paid by company					\$
Director Signature					Date 4-22-22
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 #
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"/>			\$260 per diem per day	
Finance & Audit Committee Meeting	<input type="checkbox"/>			\$260 per diem per day	
Personnel Committee Meeting	<input type="checkbox"/>			\$260 per diem per day	
Ad Hoc Communications Meeting	<input type="checkbox"/>			\$260 per diem per day	
Collaborative Agency Meeting (BCV-Parks Admin)	<input type="checkbox"/>			\$260 per diem per day	
San Gorgonio Pass Water Alliance Meeting	<input type="checkbox"/>			\$260 per diem per day	
Special Board Meeting	<input type="checkbox"/>			\$260 per diem per day	
Director Training:	<input type="checkbox"/>			\$260 per diem per day	
Other: SGPWA Meeting	<input checked="" type="checkbox"/>	4-25-22	zoom	\$260 per diem per day	
Other:	<input type="checkbox"/>			\$260 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 \$0.575 per mile (2020) _____ miles			\$
Lodging		Location: _____			\$
		Location: _____			\$
Meals		Not to exceed \$50/day; please attached receipts for each			\$
Conference fees		Purpose			\$
		Purpose			\$
Other		Purpose			\$
		Purpose			\$
Subtotal					\$
Less amount paid by company					\$
Director Signature					Date 4-26-22
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

Emailed 4-19-22

Beaumont-Cherry Valley Water District				
Record of Board Member Expenses/Claim Form for Reimbursement (Conferences, Meetings, Travels)				
Name	Director Hoffman		Division	Member ID- Director #
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"/>			\$260 per diem per day
Finance & Audit Committee Meeting	<input type="checkbox"/>			\$260 per diem per day
Personnel Committee Meeting	<input type="checkbox"/>			\$260 per diem per day
Ad Hoc Communications Meeting	<input type="checkbox"/>			\$260 per diem per day
Collaborative Agency Meeting (BCV-Parks Admin)	<input type="checkbox"/>			\$260 per diem per day
San Geronimo Pass Water Alliance Meeting	<input type="checkbox"/>			\$260 per diem per day
Special Board Meeting	<input type="checkbox"/>			\$260 per diem per day
Director Training:	<input type="checkbox"/>			\$260 per diem per day
Other:	<input checked="" type="checkbox"/>	4-11-22	Zoom	\$260 per diem per day
Other:	<input type="checkbox"/>			\$260 per diem per day
Is this request to be paid on a meeting not listed under the current Policy? <input type="checkbox"/> Yes <input checked="" 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 \$0.575 per mile (2020) _____ miles		\$
Lodging		Location: _____		\$
		Location: _____		\$
Meals		Not to exceed \$50/day; please attached receipts for each		\$
Conference fees		Purpose _____		\$
		Purpose _____		\$
Other		Purpose _____		\$
		Purpose _____		\$
Subtotal				\$
Less amount paid by company				\$
Director Signature	David Hoffman		Date	4/8-22
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

S:\-Payroll\2_Payroll\Forms and Letters\Board Reimbursement Form (fileable-2020).pdf

Beaumont-Cherry Valley Water District

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

Name	Director John Covington			Division	4	Member ID- Director #	179
Email (optional)				Department-	Board of Directors (110)		
BCVWD Meeting Type	Attended	Date	Location of Meeting	Amount			
Regular Board Meeting (including Engineering Workshop)				\$260 per diem per day			
Finance & Audit Committee Meeting				\$260 per diem per day			
Personnel Committee Meeting				\$260 per diem per day			
Ad Hoc Communications Meeting				\$260 per diem per day			
Collaborative Agency Meeting (BCV-Parks Admin)				\$260 per diem per day			
San Gorgonio Pass Water Alliance Meeting				\$260 per diem per day			
Special Board Meeting				\$260 per diem per day			
Director Training: _____				\$260 per diem per day			
Other: _____				\$260 per diem per day			
Other: _____				\$260 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 \$0.585 per mile (2022) _____ miles				\$	
Lodging		Location: _____				\$	
		Location: _____				\$	
Meals		Not to exceed \$50/day; please attached receipts for each				\$	
Conference fees		Purpose				\$	
		Purpose				\$	
Other		Purpose				\$	
		Purpose				\$	
Subtotal						\$	
Less amount paid by company						\$	
Director Signature	<i>John L Covington</i>					Date	
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	Member ID- Director #
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"/>			\$260 per diem per day	
Finance & Audit Committee Meeting	<input type="checkbox"/>			\$260 per diem per day	
Personnel Committee Meeting	<input type="checkbox"/>			\$260 per diem per day	
Ad Hoc Communications Meeting	<input type="checkbox"/>			\$260 per diem per day	
Collaborative Agency Meeting (BCV-Parks Admin)	<input type="checkbox"/>			\$260 per diem per day	
San Gorgonio Pass Water Alliance Meeting	<input type="checkbox"/>			\$260 per diem per day	
Special Board Meeting	<input type="checkbox"/>			\$260 per diem per day	
Director Training: <u>ACWA-State Water</u>	<input type="checkbox"/>			\$260 per diem per day	
Other: <u>SAFER Advisory Group</u>	<input checked="" type="checkbox"/>	4/9/22	online	\$260 per diem per day	
Other: _____	<input type="checkbox"/>			\$260 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 \$0.575 per mile (2020) _____ miles			\$
Lodging		Location: _____			\$
		Location: _____			\$
Meals		Not to exceed \$50/day; please attached receipts for each			\$
Conference fees		Purpose			\$
		Purpose			\$
Other		Purpose			\$
		Purpose			\$
Subtotal					\$
Less amount paid by company					\$
Director Signature					Date 4/9/22
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	Member ID- Director #
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"/>			\$260 per diem per day	
Finance & Audit Committee Meeting	<input type="checkbox"/>			\$260 per diem per day	
Personnel Committee Meeting	<input type="checkbox"/>			\$260 per diem per day	
Ad Hoc Communications Meeting	<input checked="" type="checkbox"/>	4/11/22	Zoom	\$260 per diem per day	
Collaborative Agency Meeting (BCV-Parks Admin)	<input type="checkbox"/>			\$260 per diem per day	
San Gorgonio Pass Water Alliance Meeting	<input type="checkbox"/>			\$260 per diem per day	
Special Board Meeting	<input type="checkbox"/>			\$260 per diem per day	
Director Training: _____	<input type="checkbox"/>			\$260 per diem per day	
Other: _____	<input type="checkbox"/>			\$260 per diem per day	
Other: _____	<input type="checkbox"/>			\$260 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 \$0.575 per mile (2020) _____ miles			\$
Lodging		Location: _____			\$
		Location: _____			\$
Meals		Not to exceed \$50/day; please attached receipts for each			\$
Conference fees		Purpose			\$
		Purpose			\$
Other		Purpose			\$
		Purpose			\$
Subtotal					\$
Less amount paid by company					\$
Director Signature					Date 4/12/22
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 #
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"/>			\$260 per diem per day	
Finance & Audit Committee Meeting	<input type="checkbox"/>			\$260 per diem per day	
Personnel Committee Meeting	<input checked="" type="checkbox"/>	4/19	Zoom	\$260 per diem per day	
Ad Hoc Communications Meeting	<input type="checkbox"/>			\$260 per diem per day	
Collaborative Agency Meeting (BCV-Parks Admin)	<input type="checkbox"/>			\$260 per diem per day	
San Gorgonio Pass Water Alliance Meeting	<input type="checkbox"/>			\$260 per diem per day	
Special Board Meeting	<input checked="" type="checkbox"/>	4/21	Zoom	\$260 per diem per day	
Director Training: <u>ACWA</u>	<input type="checkbox"/>			\$260 per diem per day	
Other: <u>Smart Energy Storage for Water Districts</u>	<input checked="" type="checkbox"/>	4/22	Zoom	\$260 per diem per day	
Other: <u>Earn Your APR in 2022</u>	<input checked="" type="checkbox"/>	4/23	Zoom	\$260 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 \$0.575 per mile (2020) _____ miles			\$
Lodging		Location: _____			\$
		Location: _____			\$
Meals		Not to exceed \$50/day; please attached receipts for each			\$
Conference fees		Purpose			\$
		Purpose			\$
Other		Purpose			\$
		Purpose			\$
Subtotal					\$
Less amount paid by company					\$
Director Signature					Date 4/23/22
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

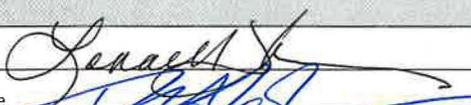
Record of Board Member Expenses/Claim Form for Reimbursement
(Conferences, Meetings, Travels)

Name	Director Andy Ramirez			Division	Member ID- Director #
Email (optional)				Department- Board of Directors (110)	
BCVWD Meeting Type	Attended	Date	Location of Meeting	Amount	
Regular Board Meeting (including Engineering Workshop)	<input checked="" type="checkbox"/>	4/28/22	Zoom	\$260 per diem per day	
Finance & Audit Committee Meeting	<input type="checkbox"/>			\$260 per diem per day	
Personnel Committee Meeting	<input type="checkbox"/>			\$260 per diem per day	
Ad Hoc Communications Meeting	<input type="checkbox"/>			\$260 per diem per day	
Collaborative Agency Meeting (BCV-Parks Admin)	<input type="checkbox"/>			\$260 per diem per day	
San Geronio Pass Water Alliance Meeting	<input type="checkbox"/>			\$260 per diem per day	
Special Board Meeting	<input type="checkbox"/>			\$260 per diem per day	
Director Training: _____	<input type="checkbox"/>			\$260 per diem per day	
Other: Riverside County Water Task Force	<input checked="" type="checkbox"/>	4/22/22	Webinar	\$260 per diem per day	
Other: ACWASmart Energy Storage for Water Districts	<input checked="" type="checkbox"/>	4/20/22	Webinar	\$260 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 \$0.575 per mile (2020) _____ miles			\$
Lodging		Location: _____			\$
		Location: _____			\$
Meals		Not to exceed \$50/day; please attached receipts for each			\$
Conference fees		Purpose			\$
		Purpose			\$
Other		Purpose			\$
		Purpose			\$
Subtotal					\$
Less amount paid by company					\$
Director Signature					Date 4/30/22
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

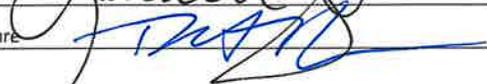
Record of Board Member Expenses/Claim Form for Reimbursement
(Conferences, Meetings, Travels)

Name	Director LONA WILLIAMS	Division 02	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"/>			\$260 per diem per day
Finance & Audit Committee Meeting	<input type="checkbox"/>			\$260 per diem per day
Personnel Committee Meeting	<input type="checkbox"/>			\$260 per diem per day
Ad Hoc Communications Meeting	<input type="checkbox"/>			\$260 per diem per day
Collaborative Agency Meeting (BCV-Parks Admin)	<input type="checkbox"/>			\$260 per diem per day
San Geronio Pass Water Alliance Meeting	<input type="checkbox"/>			\$260 per diem per day
Special Board Meeting	<input type="checkbox"/>			\$260 per diem per day
Director Training: _____	<input type="checkbox"/>			\$260 per diem per day
Other: CSDA Leadership Conference	<input checked="" type="checkbox"/>	04/03 - 04/06	San Diego, CA	\$260 per diem per day, x4 = \$1,040
Other: _____	<input type="checkbox"/>			\$260 per diem per day
Is this request to be paid on a meeting not listed under the current Policy? <input type="checkbox"/> Yes <input checked="" 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	04/03, 04/06	Mileage at \$0.575 \$0.585 per mile (2020) 204 miles	\$117.30 119.34	
Lodging		Location: _____	\$	
		Location: _____	\$	
Meals	04/03-04/06	Not to exceed \$50/day; please attached receipts for each	\$ 160.61	
Conference fees		Purpose _____	\$	
		Purpose _____	\$	
Other		Purpose _____	\$	
		Purpose _____	\$	
Subtotal			\$ 1,317.91	
Less amount paid by company			\$	
Director Signature			Date 05/10/2022	
Approver Signature			Date 5/12/2022	

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	02	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"/>			\$260 per diem per day			
Finance & Audit Committee Meeting	<input type="checkbox"/>			\$260 per diem per day			
Personnel Committee Meeting	<input type="checkbox"/>			\$260 per diem per day			
Ad Hoc Communications Meeting	<input type="checkbox"/>			\$260 per diem per day			
Collaborative Agency Meeting (BCV-Parks Admin)	<input type="checkbox"/>			\$260 per diem per day			
San Geronio Pass Water Alliance Meeting	<input type="checkbox"/>			\$260 per diem per day			
Special Board Meeting	<input type="checkbox"/>			\$260 per diem per day			
Director Training: _____	<input type="checkbox"/>			\$260 per diem per day			
Other: Water 101	<input checked="" type="checkbox"/>	04/08/2022	Sacramento, CA	\$260 per diem per day			
Other: _____	<input type="checkbox"/>			\$260 per diem per day			
Is this request to be paid on a meeting not listed under the current Policy? <input type="checkbox"/> Yes <input checked="" 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	04/07, 04/09	Mileage at \$0.75 per mile (2020) \$0.585 per mile 83.2 miles				\$ 47.84 48.67	
Lodging		Location: _____				\$	
		Location: _____				\$	
Meals	04/03-04/06	Not to exceed \$50/day; please attached receipts for each				\$ 68.91	
Conference fees		Purpose				\$	
		Purpose				\$	
Other		Purpose				\$	
		Purpose				\$	
Subtotal						\$ 376.75	
Less amount paid by company						\$	
Director Signature						Date 05/10/2022	
Approver Signature						Date 5/12/2022	

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

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FISCAL YEAR ENDED DECEMBER 31, 2021

BEAUMONT, CALIFORNIA



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Annual Comprehensive Financial Report

For the Year Ended December 31, 2021

Beaumont-Cherry Valley Water District Beaumont, California

Board of Directors as of **June 23, 2022**

Lona Williams, President
Andy Ramirez, Vice-President
John Covington, Treasurer
David Hoffman, Secretary
Daniel Slawson, Director

Daniel K. Jagers, P.E., General Manager

Prepared by the Finance and Administration Department

Kirene Bargas Manini, Ph.D.
Director of Finance and Administration

The District's goal is to provide for a healthy, safe and enriched quality of life throughout the District boundaries through watershed stewardship and comprehensive management of water resources in a practical, cost-effective, and environmentally sensitive manner for current and future generations.

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Beaumont-Cherry Valley Water District
Annual Comprehensive Financial Report
For the Year Ended December 31, 2021

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Introductory

June 23, 2022

Honorable Board of Directors
Beaumont-Cherry Valley Water District

We are pleased to submit the Annual Comprehensive Financial Report (ACFR) for the Beaumont-Cherry Valley Water District (District) for the year ended December 31, 2021. The report includes the following guidelines set forth by the Government Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP).

District staff prepared this financial report. District management is ultimately responsible for the data's accuracy and the presentation's completeness and fairness, including all disclosures in this financial report. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and reported in a manner designed to present the District's financial position and results of operations. All disclosures are necessary to enable the reader to understand the District's financial activities. Internal controls are an essential part of any financial reporting framework. The management of the District has established a comprehensive framework of internal controls to provide a reasonable basis for asserting that the financial statements are fairly presented. Because the cost of internal control should not exceed the benefits to be derived, the objective is to provide reasonable, rather than absolute assurance, that the financial statements are free of any material misstatements.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in Management's Discussion and Analysis (MD&A). The letter of transmittal is designed to complement the MD&A. The District's MD&A is immediately following the independent auditors' report.

The District's financial statements have been audited by Rogers, Anderson, Malody, and Scott, LLP, a licensed, certified public accounting firm. Based upon the audit, the independent auditors concluded that there was a reasonable basis for rendering an unmodified (clean) opinion that the District's financial statements for the year ended December 31, 2021, are fairly presented, in all material respects, in conformity with GAAP. The independent auditors' report is presented as the first component of the financial section of this report.

Profile of the District

The District's goal is to provide for a healthy, safe, and enriched quality of life throughout the District boundaries through watershed stewardship and comprehensive management of water resources that are practical, cost-effective, and environmentally sensitive for current and future generations.

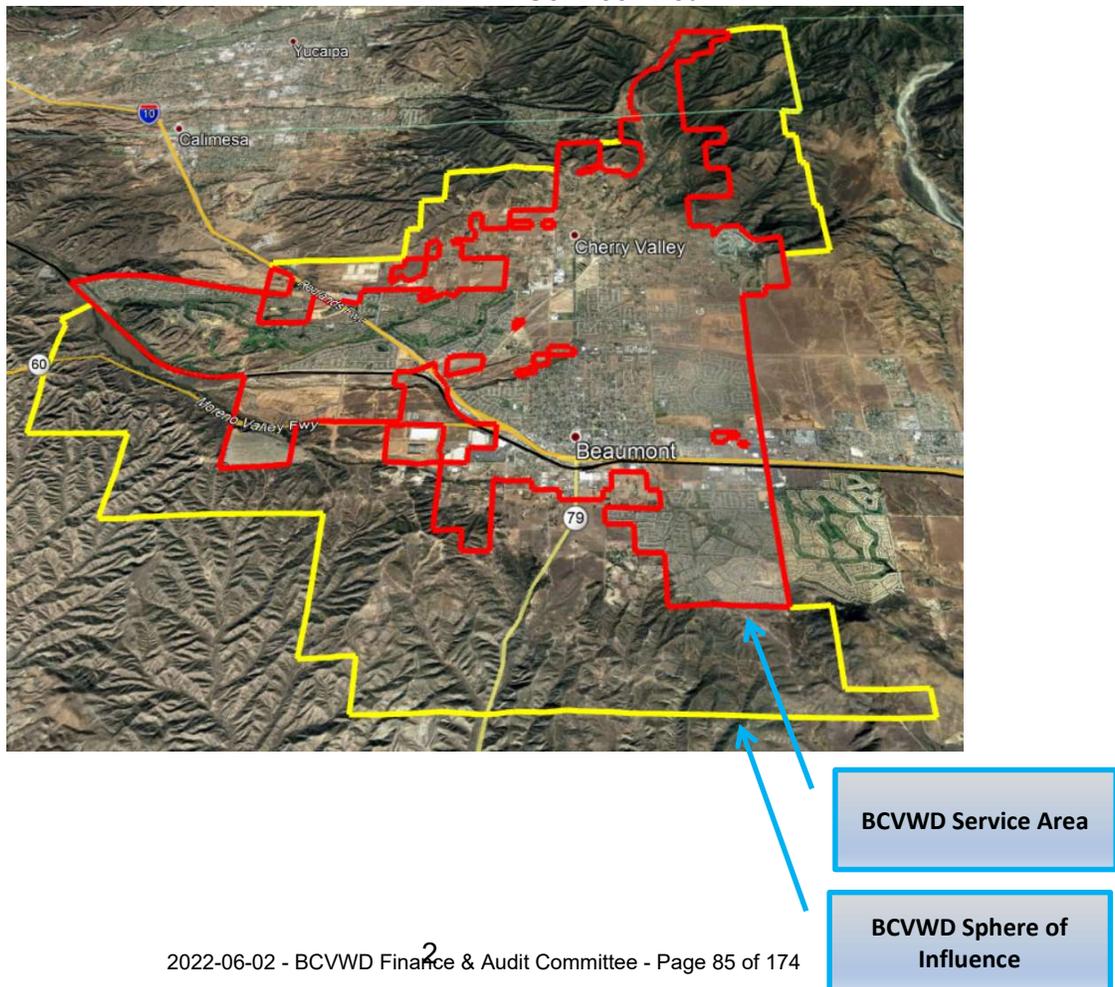
History

The District's origin dates to the latter part of the 1800's when the Southern California Investment Company was the owner of the land that currently is the City of Beaumont and the community of Cherry Valley. The Company intended to build a system of water lines to develop subdivisions throughout the Beaumont and Cherry Valley areas. The area started to grow in the late 1880s, and in 1912, the community of Beaumont was incorporated. The District was formed in 1919 as the Beaumont Irrigation District under California Irrigation District law, Water Code Section #20500 et seq. The name was changed to the Beaumont-Cherry Valley Water District in 1973. The District owns 575 acres of watershed land in Edgar Canyon in San Bernardino County and 949 acres of watershed in Riverside County. Edgar Canyon is named after Dr. William F. Edgar, a military doctor who oversaw several hospitals during the Civil War. Dr. Edgar appreciated the land's beauty and purchased it in 1859; he planted fruits and vineyards and later established a winery.

Service Area

The District's present service area covers approximately 28 square miles, virtually all of which is in Riverside County and includes the City of Beaumont, the community of Cherry Valley, and some small areas of Calimesa.

Figure 1
BCVWD Service Area



Water Services, Supply, and Reliability

The District has both a potable and non-potable water distribution system. At the end of 2021, the District had 20,094 connections, an increase of 404 connections over 2020, 93.14 percent of which are for single-family residences.

The District has 24 wells, 21 active, and 15 reservoirs ranging from 0.5 million gallons (MG) to 5 MG. Total storage is approximately 23 MG.

Today, the District continues to develop programs and policies that ensure a water supply for the area's growing population and include recharge of local area stormwater and imported water from the State Water Project.

Of significance to its programs and goals, the Board authorized the purchase of 78.8 acres of land and eventually constructed the Noble Creek Recharge Facility to recharge imported water from the State Water Project. In the future, storm runoff and possibly highly treated recycled water may be recharged at the facility. These water sources would receive additional natural treatment as they recharge the groundwater, much like rain and runoff, which naturally treated seep into the ground to become groundwater.

The District's water supply for the year ended December 31, 2021, of 13,696.8 acre-feet (AF) was comprised of 10,581.3 AF of groundwater from the Beaumont Basin (77.2%), 1,090.6 AF of groundwater from Edgar Canyon, (8.0%), and a 2024.9 AF allocation of unused overlying water rights (14.8%) as determined by the Beaumont Basin Watermaster. Groundwater is pumped from Edgar Canyon and the Beaumont Basin. The allocation of unused overlying water rights within the Beaumont Basin is derived from a calculated volume of available water not produced by Overlying Parties and distributed to the Beaumont Basin Appropriators. The District deducted 8,116.6 AF of imported water from its Beaumont Basin Watermaster Storage Account during 2021.

Governance

The District's Board of Directors includes five members elected at large by all citizens within the District's service area. Each Director serves a four-year staggered term and must be a resident of the division they represent. The District operates under a Board-Manager form of government. The General Manager is appointed by the Board and administers the daily affairs of the District and carries out the policies of the Board of Directors. The District employs a full-time and temporary staff of 44 under the direction of the General Manager.

Local Economy

The District is mostly located within Riverside County, the fourth largest county in the State. Riverside County and San Bernardino County comprise the Inland Empire, one of the fastest-growing metropolitan areas in the nation. The Inland Empire covers approximately 27,000 square miles with a population of about 4.6 million. Riverside County has a population of 2.4 million people. According to estimates from the State of California Department of Finance Demographic Research Unit, the District serves approximately 62,700 between the City of Beaumont and the community of Cherry Valley.

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

According to US Census Bureau projections, median household incomes within the City of Beaumont of \$88,932 are 26 percent higher than for the County of Riverside at \$70,732 and 13 percent higher than the State-wide median household income of \$78,672. The median value of a

single-family owner-occupied housing unit in the vicinity of the City of Beaumont is \$500,000, up 29 percent over the past year.

Financial Management

The District's effective financial management includes the District's Capital Improvement Plan, annual budget process, and financial policies.

Capital Improvement Plan

The Capital Improvement Plan (CIP) is a ten-year fiscal planning tool used to identify the future capital needs of the District and the timing and method of financing those capital needs. The CIP is designed to show how the District will build, maintain, and manage the assets needed to produce, treat, and distribute water while keeping costs as low as possible. This planning tool provides the framework for District investments over a ten-year horizon while allowing flexibility to adapt to changing infrastructure needs and opportunities.

Annual Budget Process

The General Manager is responsible for keeping expenses within budget allocations and may adopt budget policies necessary to carry out that responsibility. No expenditure of funds shall be authorized unless sufficient funds have been appropriated by the Board or reallocated by the General Manager.

The General Manager may exercise discretion in the administration of the Budget to respond to changed circumstances by requesting budget amendments between line items within their department. Both department directors must approve budget transfers between departments. Any single line item (account) modification above \$50,000 shall require the Board's approval. Any addition to the Budget shall also require approval by the Board. All budget transfers are documented and tracked in the District's computerized financial system and reported to the Finance and Audit Committee at their regular meetings on the first Thursday of each month.

The Capital Improvement Budget (CIB) is presented as a supplement to the annual operating Budget and includes only the next five years of the most recently adopted CIP. Any additions or changes to the CIP are documented in the CIB.

Financial Policies

The District's financial policies include financial management practices used for operational and strategic decision making and allow the Board of Directors and stakeholders to monitor how the District manages its financial responsibilities.

Investment Policy - This policy provides a guideline for the prudent investment of surplus cash, reserves, trust funds, and restricted monies. It outlines an approach for maximizing the efficiency of the District's cash management system in compliance with Section 53646 of the Government Code of California. The policy applies to all financial assets of the District as accounted for in the audited financial statements. In order of priority, the District's investment activities' primary objectives are safety of principal through the mitigation of both credit and market risk, maintenance of the liquidity necessary to meet cash flow needs, and, lastly, return on investment.

Reserve Policy - This policy incorporates and identifies restricted reserves as Future Capital Commitments, Funds Held for Others, and Debt Service. Board-designated unrestricted reserves are identified in the policy as Emergency, Capital Replacement, and Operations.

The purpose of the Emergency Reserve is to ensure continued service to the District's customers and service areas for events that are impossible to anticipate and Budget. The Emergency Reserve is adjusted annually to a minimum of 15 percent of the annual operating Budget.

The Capital Replacement Reserve is earmarked to purchase operating equipment, physical plant, infrastructure, water conservation projects, and other capital items. They are designed to stabilize funding for capital by accumulating "pay as you go" reserves available for necessary capital purchases. The Capital Replacement Reserve is funded through any sources available for capital improvements, including operating revenues.

The Reserve for Operations is to be used for working capital purposes and to ensure continuity of customer services regardless of cash flow. This Reserve is adjusted annually to a minimum amount sufficient to pay for three months of budgeted operating expenses, not exceeding a maximum of six months of budgeted operating expenses. Adequate reserves and sound financial policies provide financial flexibility in unanticipated costs or revenue fluctuations.

Purchasing Policy - This policy is designed to establish policies and procedures that provide for:

- competitive bidding in the open market
- a cost-effective purchasing process that incorporates high ethical standards
- obtaining quality materials, supplies, equipment, and non-professional services at the lowest ultimate cost and in a timely manner
- a process to purchase, using effective fiscal controls that assure adherence to budgeted expenses and for obtaining appropriate levels of approval as established therein

Challenges Impacting the District's Financial Position

Water Supply and Reliability - California's water supply continued to be a concern due to past and current droughts and projected population increases. This concern has increased interest in recycled water for groundwater replenishment purposes. The District has expanded and will continue to expand its conservation efforts and the availability of local sources such as canyon water. Such expansions will increase the District's water supply and water source reliability. The District will also continue working with local and regional water suppliers to plan and construct other water delivery systems throughout its service area.

Investment in Infrastructure - Aging infrastructure continues to be a significant challenge for the District. The majority of this aging infrastructure requires substantial investment in both the short- and long-term. The District currently has the reserves to address the immediate replacement and improvement projects. Still, it is looking at alternative funding sources such as grants, loans, and revenue bond funding.

Delta Conveyance Project - California's largest supply of clean water is dependent on an aging and inefficient system that cannot adequately store water when it is available. The proposed solution, the Delta Conveyance Project (DCP), will provide an alternate delivery pathway through the Delta, thereby reducing the risk from earthquakes and climate change impacts (including sea-level rise) and providing reliable water while protecting the environment. State Water Project (SWP) contractors and other public water agencies that rely on the supply will pay part of fixing California's primary water delivery system. The California Department of Water Resources pursues a new environmental review and planning process to modernize Delta conveyance for a single tunnel solution. The Delta Conveyance Authority (DCA) developed a preliminary cost estimate for the DCP. While it is still very early in the planning process, the DCA's opinion is that there is a 50% probability that the DCP will cost \$15.9 billion in 2019 dollars. The San Geronio Pass Water Agency's (SGPWA) proportionate share of the estimated \$15.9 billion costs would range from about \$194 million to \$318 million, depending on the participation level.

California is immersed in the third year of drought, with January, February, and March of 2022 experiencing the lowest precipitation on record. If the Delta Conveyance Project were operational at the end of 2021, the State Water Project would have captured about 236,000 acre-feet of additional water - enough water for over 2.5 million people, or nearly 850,000 households, for an entire year. By modernizing the infrastructure of the State Water Project, the Delta Conveyance Project would go a long way toward adapting to the new climate reality, represented in conditions shifting from heavy precipitation events to extreme heat and drought conditions all within the same year.

Sites Reservoir - The District Board continues to provide authorization to participate as a member of the Sites Reservoir Project, an off-stream water storage project that was contemplated as part of the initial discussions to increase opportunities for flood protection and water storage in the geographic area north of the Bay-Delta. Currently, in the planning stages, this reservoir is envisioned to have a maximum storage capacity of 1.5 million acre-feet (MAF), which will have the ability to store water during wet hydrologic years and release water during dry periods. The revised Project costs approximately \$3 billion (2019 \$), down from an initial project estimate of over \$5 billion. Although it is too early in the planning process to determine the final cost to participating members, the District's Board has authorized a participation level of 4,000 acre-feet per year (AFY) of supply in conjunction with the SGPWA's 10,000 AFY of supply participation during the planning phase of this Project.

Containing CalPERS Costs - Considerations at the state level include the various policy decisions presided over by the CalPERS Board that can directly bear the District's financial obligations to the pension fund. Three key policy areas affect the District by causing contribution amounts to change and the measurements of unfunded accrued liability to fluctuate. Those policy areas include: asset allocation across investment portfolios, which, in turn, affects the second area; discount rate (or rate of return on investments of the fund); and the amortization policy, which governs the payment of the unfunded accrued liability. In December 2016, the Board adopted a policy to lower the discount rate (or rate of return) from 7.5% to 7% with a three-year phase-in beginning with the fiscal year 2016-17. As of the fiscal year 2019, the lowered discount rate of 7% was fully implemented. Implications for the District include higher pension costs and considerations of establishing a stabilization fund to build budget resiliency against future policy changes by the CalPERS Board. More specific information is presented in Note 12 of the Notes to the Financial Statements.

Major Initiatives

Primary goals for the District continue to be the conservation and efficient use of urban water supplies, the means to meet increasing water demands, and the accurate accounting of all business operations, including District infrastructure. Planning for and developing facilities to provide water for future growth continues to be a District priority.

Following are highlights of the District's completed and ongoing initiatives identified in the 2020 Annual Comprehensive Financial Report (ACFR) and highlights of significant projects planned to be initiated in 2022 to meet the District's goals.

Completed:

- Prepared engineering drawings and bid documents and provided engineering support for installing a new pipeline in Antonell Court from Pennsylvania Avenue to Cherry Avenue (Approximately 540 LF).
- Replaced over 6,000 customer meters and met required benchmarks identified in the awarded grant contract for AMR/AMI implementation of electronic meters.

- Completed and executed the Cooperative Agreement for the MDP Line 16 Storm Drain Project (joint Project between Riverside County Flood Control and Water Conservation District (RCFC & WCD) and BCVWD). Additionally, responsible for the processing, completion, and execution of Amendment 1 of the Cooperative Agreement.
- Bid and award by RCFC & WCD of the MDP Line 16 Storm Drain Project and commenced District-owned project construction activities related to said project.

To Be Initiated:

- Commence Capital Improvement Projects, including a request for proposals (as necessary) and design of City of Beaumont WWTP Recycled Water Booster Station and connection piping, 2750 PZ to 2850 PZ Booster Station, Michigan Avenue from 5th to 6th Street Pipeline Replacement, Non-Potable Pressure Regulating Stations, and Property Acquisition for BCVWD Engineering and Operations Center.
- Apply for and gain certification for the delivery of Recycled Water through the Department of Water Resources (DWR).
- Upgrade Backflow System to an electronic program that links directly to enterprise software, upgrade the Core Network Switching Environment, and upgrade/deploy Cybersecurity technical controls to improve District cybersecurity.

Ongoing:

- Continue Capital Improvement Project bid and construction activities for Wells 1A and 2A pumping plants, 2.0 MG Noble Tank and Pipeline, and 2017 wells and pipelines.
- Continue Capital Improvement Project design, bid, and construction activities for 2020 and 2021 Replacement Pipelines, and “B” Line Replacement Pipeline.
- Continued water supply opportunities with regional partners, stormwater capture programs, recycled water supply, recovery programs, and San Timoteo groundwater basin management activities.
- The District will continue developing the non-potable water system by constructing additional facilities necessary to complete the conversion of the landscape irrigation users and satisfy other demands. The District's focus in 2022 and beyond will be on the design and construction of a Recycled Water Booster Station on a City of Beaumont provided site located adjacent to the City of Beaumont Wastewater Treatment Plant, pressure regulator projects, 2520 PZ to 2370 PZ, and 2600 PZ to 2520 PZ, as well as the Raw Water Filter System Project at the 2800 PZ Tank.
- The GIS System Mapping Project is ongoing, with most of the system wholly mapped and accessible to District personnel
- Conservation Program and a Community Outreach Program - The District intends to work with surrounding agencies and develop a joint program with regional partners and community stakeholders.
- AMR/AMI Deployment – the AMR/AMI Deployment project was designed to provide staff with a streamlined and efficient way to read water meters electronically. Staff-planned deployment of radios over the next few years for the AMR/AMI Deployment project is defined by the \$1.5 million grant the District was awarded in early 2020 related to this activity. The District intends to deploy 4,700 meters with AMR Technology in 2022.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the District for its annual comprehensive financial report (ACFR) for the fiscal year ended December 31, 2020. To be awarded a Certificate of Achievement, the District had to publish an easily readable and efficiently organized ACFR that satisfied generally accepted accounting principles and applicable program requirements.

A Certificate of Achievement for Excellence in Financial Reporting is valid for one year only. However, our current ACFR meets the Certificate of Achievement for Excellence in Financial Reporting Program's requirements. We submit it to the GFOA to determine its eligibility for another certificate.

Preparation of this report was accomplished by the combined efforts of District staff. We appreciate the dedicated efforts and professionalism these staff members contribute to the District. We would also like to thank the members of the Board of Directors for their continued support in the planning and implementation of the Beaumont-Cherry Valley Water District's financial and operating policies.

Daniel Jagers
General Manager

Kirene Bargas Manini, Ph.D.
**Director of Finance and
Administration**

Beaumont-Cherry Valley Water District

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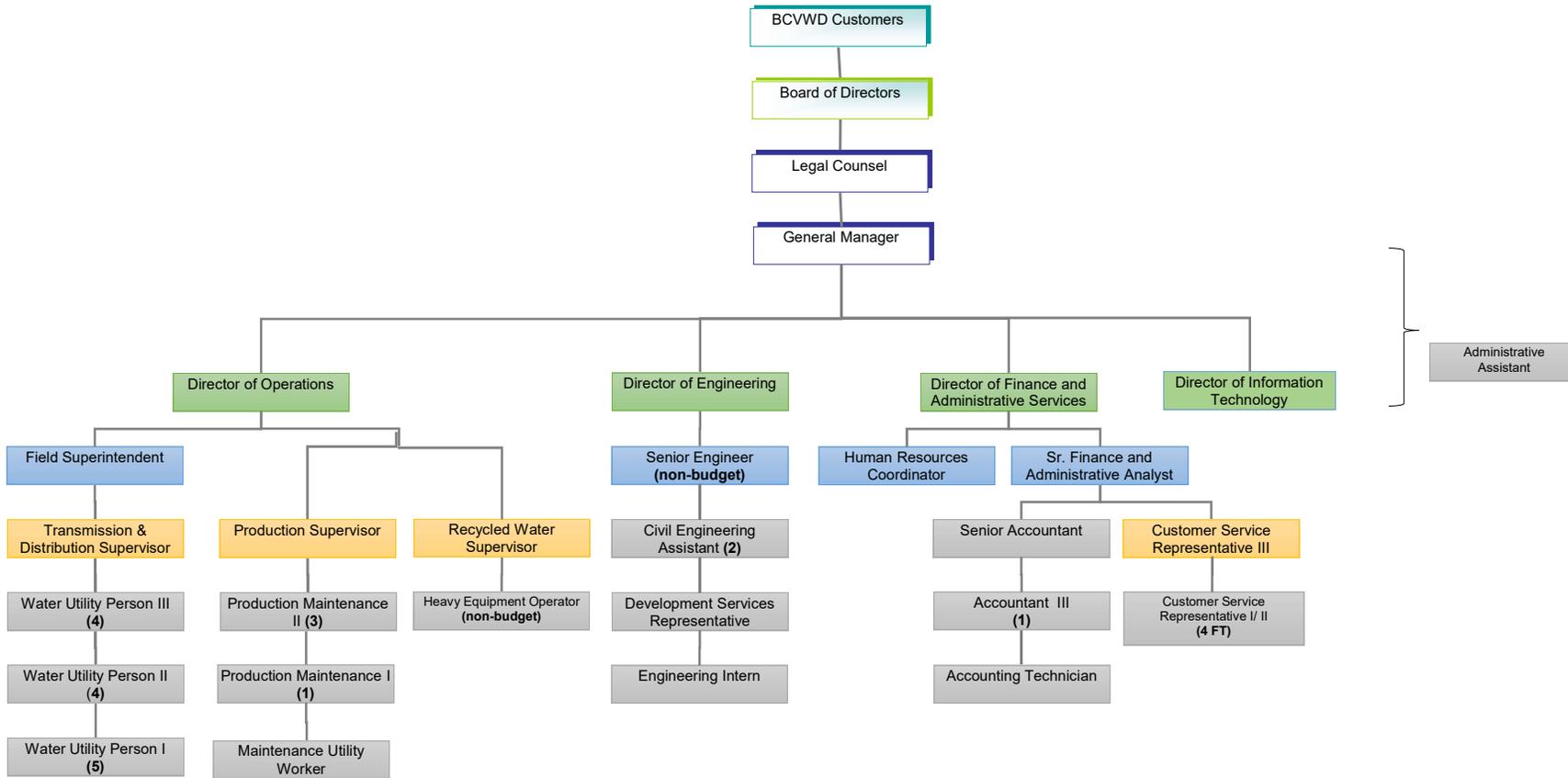


Board of Directors as of December 31, 2021

Director	Title	Division	Current Term
Daniel Slawson	President	3	12/2018 – 12/2022
Lona Williams	Vice-President	2	12/2020 – 12/2024
Andy Ramirez	Secretary	1	12/2020 – 12/2024
David Hoffman	Treasurer	5	12/2018 – 12/2022
John Covington	Director	4	12/2018 – 12/2022

Daniel K. Jagers, P.E.
General Manager

BCVWD Organization Chart 2022



- Directors
- Managers
- Supervisors
- Staff

Effective 01/01/2022



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Beaumont Cherry Valley Water District
California**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2020

Christopher P. Morrill

Executive Director/CEO



Financial

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Independent Auditor's Report

Independent Auditor's Report

Board of Directors
Beaumont-Cherry Valley Water District
Beaumont, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the Beaumont-Cherry Valley Water District (the District), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the District, as of December 31, 2021, and the respective changes in financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America, as well as the accounting systems prescribed by the State Controller's Office and State Regulations governing Special Districts.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently know information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, pension related schedules, and OPEB related schedules be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the

information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information. The other information comprises the introductory and statistical sections but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Prior Year Comparative Information

We have previously audited the District's 2020 financial statements, and we expressed an unmodified opinion in our report dated June 9, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2020, is consistent, in all material respects, with the audited financial statements which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated **June XX**, 2022 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Rogers, Anderson, Malody & Scott, LLP.

San Bernardino California
June XX, 2022

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Management's Discussion and Analysis

Beaumont-Cherry Valley Water District

Management's Discussion and Analysis

For the Year Ended December 31, 2021 and with Comparative Information for the Year Ended December 31, 2020

As management of the Beaumont-Cherry Valley Water District (the "District" or "BCVWD"), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal years ended December 31, 2021 and 2020. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our transmittal letter which can be found on pages 1-8.

FINANCIAL HIGHLIGHTS

Based on the financial information for the year ended December 31, 2021, the following financial highlights are noted for the District:

- The assets and deferred outflows of resources of the District exceeded its liabilities and deferred inflows of resources at year end by \$192,095,754 (net position). Of this amount, \$33,569,937 represents unrestricted net position, which may be used to meet the District's ongoing obligations to customers and creditors and maintain designated reserves approved by the District's Board of Directors.
- The District's total net position increased \$15,655,692 from the prior fiscal year. The increase is mainly a result of capacity charges to developers in the amount of \$10,651,484 to ensure that funds are set aside to provide for the expansion of the domestic and non-potable water system.
- In addition to the capacity charges, the increase in net position was due to an income from operations of \$3,984,903, primarily from actual State Water Project water purchases being below budget by \$2.7 million as the State of California experienced its third year of drought.

Based on the financial information for the year ended December 31, 2020, the following financial highlights are noted for the District:

- The assets and deferred outflows of resources of the District exceeded its liabilities and deferred inflows of resources at year end by \$176,440,062 (net position). Of this amount, \$29,160,218 represents unrestricted net position, which may be used to meet the District's ongoing obligations to customers and creditors and maintain designated reserves approved by the District's Board of Directors.
- The District's total net position increased \$4,273,341 from the prior fiscal year. The increase is mainly a result of capacity charges to developers in the amount of \$3,725,998, to ensure that funds are set aside to provide for the expansion of the domestic and non-potable water system.
- In addition to the capacity charges, the increase in net position was due to investment earnings of \$942,888, and together these helped offset a loss from operations of \$496,821.

Beaumont-Cherry Valley Water District

Management's Discussion and Analysis

For the Year Ended December 31, 2021 and with Comparative Information for the Year Ended December 31, 2020

OVERVIEW OF THE BASIC FINANCIAL STATEMENTS

Beaumont-Cherry Valley Water District is a special-purpose government engaged in activities that are supported exclusively by user charges. As such, the District's financial statements are presented in the format prescribed for proprietary funds by the Governmental Accounting Standards Board.

The following financial statements for the year ended December 31, 2021 (2020 for comparative purposes only) consist of a series of interrelated statements designed to provide the reader with relevant, understandable data about the District's financial condition and operating results. They are the Statement of Net Position, the Statement of Revenues, Expenses, and Changes in Net Position, and the Statement of Cash Flows.

The *Statement of Net Position* presents financial information on all the District's assets and deferred outflows of resources, and liabilities and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Beaumont-Cherry Valley Water District is improving or deteriorating.

The *Statement of Revenues, Expenses and Changes in Net Position* presents information illustrating how net position changed during the fiscal year. This *Statement* measures the success of the District's operations over the past reporting periods and can be used to determine if the District has successfully recovered all its costs through its rates and other charges. More succinctly, this *Statement* can be used to evaluate the District's financial condition over the last two years. It can also be used as a basis for determining credit worthiness.

The *Statement of Cash Flows* presents information relating to the District's cash receipts and cash disbursements during the year. When used with related disclosures and information in the other financial statements, the information in this *Statement* should help readers assess the District's ability to generate future net cash flows, its ability to meet its obligations as they come due, and its need for external financing. It also provides insight into the reasons for differences between operating income and associated cash receipts and payments, and the effects of the District's financial position of its cash and non-cash investing for capital and related transactions during the years. This *Statement* answers questions such as sources of cash, uses of cash, and the change in the cash balance during the reporting periods.

Notes to the Basic Financial Statements. The notes provide additional information that is necessary to understand the data provided in the basic financial statements. The notes to the financial statements are included immediately following the *Basic Financial Statements* and can be found on pages 28-58 of this report.

In addition to the *Basic Financial Statements* and accompanying notes, this report also presents *Required Supplementary Information*, which includes the schedule of the District's proportionate share of the net pension liability, schedule of pension contributions, and the schedule of funding progress on the other post-employment benefit (OPEB) plan. *Required Supplementary Information* can be found on pages 59-61 of this report.

Beaumont-Cherry Valley Water District

Management's Discussion and Analysis

For the Year Ended December 31, 2021 and with Comparative Information for the Year Ended December 31, 2020

FINANCIAL ANALYSIS OF THE DISTRICT

The following condensed schedules contain a summary of financial information that was taken from the *Basic Financial Statements*, to assist readers in assessing the District's overall financial position and operating results.

Condensed Statements of Net Position

	<u>2021</u>	<u>2020</u>	<u>2019</u>
Assets			
Current assets	\$ 83,982,146	\$ 71,396,990	\$ 65,234,010
Non-current assets	2,777,174	434,054	529,104
Capital assets	<u>114,503,536</u>	<u>113,615,348</u>	<u>114,636,883</u>
Total assets	<u>201,262,856</u>	<u>185,446,392</u>	<u>180,399,997</u>
Deferred outflows of resources	<u>886,034</u>	<u>972,446</u>	<u>729,769</u>
Liabilities			
Current liabilities	5,609,775	5,131,804	4,813,944
Non-current liabilities	<u>3,431,475</u>	<u>4,767,988</u>	<u>3,979,186</u>
Total liabilities	<u>9,041,250</u>	<u>9,899,792</u>	<u>8,793,130</u>
Deferred inflows of resources	<u>1,011,886</u>	<u>78,984</u>	<u>169,915</u>
Net position			
Net investment in capital assets	114,503,536	113,615,348	114,636,883
Restricted	44,022,281	33,664,496	30,057,752
Unrestricted	<u>33,569,937</u>	<u>29,160,218</u>	<u>27,472,086</u>
Total net position	<u>\$ 192,095,754</u>	<u>\$ 176,440,062</u>	<u>\$ 172,166,721</u>

Assets

2021 compared to 2020 Total assets were \$201,262,856, reflecting an increase of \$15,816,464 primarily due to the following:

- Current assets, comprised of restricted and unrestricted assets, increased by \$12,585,156. This change is primarily reflective of the \$7,464,871 provided by operating activities and net capital contributions from developers of \$7,873,578, less \$3,568,156 for acquisition and construction of capital assets.

2020 compared to 2019 Total assets were \$185,446,392, reflecting an increase of \$5,046,395 primarily due to the following:

- Restricted cash and investments increased by \$4,006,337 due to capital contributions from developers of \$3,725,998, and an increase in customer account credit balances of \$258,971.

Beaumont-Cherry Valley Water District

Management's Discussion and Analysis

For the Year Ended December 31, 2021 and with Comparative Information for the Year Ended December 31, 2020

FINANCIAL ANALYSIS OF THE DISTRICT (Continued)

Liabilities

2021 compared to 2020 Total liabilities were \$9,041,250, reflecting a decrease of \$858,542 primarily due to the following:

- The District's net pension liability decreased by \$1,494,857. In accordance with Governmental Accounting Standards Board (GASB) statement number 68 Accounting and Financial Reporting for Pensions, the net pension liability is measured as the total pension liability, less the pension plan's fiduciary net position, using standard actuarial practices.
- Accounts payable increased by \$475,988, mainly due to increases in power costs at the District's pumping plants. In addition to rate increases, Southern California Edison (SCE) redefined daily "peak" hours. Those hours and the higher rates associated with them were shifted away from the 1:00 p.m. to 5:00 p.m. period, to 4:00 p.m. to 9:00 p.m.

2020 compared to 2019 Total liabilities were \$9,899,792, reflecting an increase of \$1,106,662 primarily due to the following:

- Customer account credit balances, mainly resulting from customers paying amounts in excess of current billings due, and which are used against future billings or refunded upon request, increased by \$258,791.
- The District's net pension liability increased by \$265,493, a year-end calculation made in accordance with Governmental Accounting Standards Board (GASB) statement number 68 Accounting and Financial Reporting for Pensions.
- The District's net other post-employment benefits (OPEB) liability increased by \$510,733, a year-end calculation made in accordance with Governmental Accounting Standards Board (GASB) statement number 75, Accounting and Financial Reporting for Post-employment Benefits Other Than Pensions. The primary reason for the increase was the decrease in the municipal bond rate from 3.5% as of June 30, 2019 to 2.21% as of June 30, 2020. Accounting standards require the use of this discount rate to measure the liability in the absence of a trust or other funding mechanism.

Net Position

2021 compared to 2020 Total net position was \$192,095,754 reflecting an increase of \$15,655,692.

- The largest portion of the District's net position, its investment in capital assets, was \$114,503,536 (59.61%) at the end of 2021, an increase of \$888,188 from the prior year. Investment in capital assets reflects its investment in land, transmission and distribution systems, reservoirs, tanks, pumps, buildings and structures, and equipment and vehicles, net of depreciation. The District uses its capital assets to provide water service to the residents of Beaumont, Cherry Valley, and some portions of Calimesa. As such, these assets are not available for future spending.
- The restricted portion of net position was \$44,022,281 (22.91%), an increase of \$10,357,785 from the prior year. Restricted net position is subject to external restrictions on its use, such as for future infrastructure construction.

Beaumont-Cherry Valley Water District

Management's Discussion and Analysis

For the Year Ended December 31, 2021 and with Comparative Information for the Year Ended December 31, 2020

FINANCIAL ANALYSIS OF THE DISTRICT (Continued)

Net Position (continued)

- The remaining unrestricted net position of \$33,569,937 (17.48%), an increase of \$4,409,719, is designated according to Board policy to meet the ongoing needs of the District. See Note 11 on page 47 for more details on the District's net position.

2020 compared to 2019 Total net position was \$176,440,062, reflecting an increase of \$4,273,341.

The details of both increases were discussed in the Financial Highlights section on page 15.

Condensed Statements of Revenues, Expenses and Changes in Net Position

	<u>2021</u>	<u>2020</u>	<u>2019</u>
Operating revenues	\$ 16,987,328	\$ 15,890,567	\$ 13,351,751
Non-operating revenues	855,497	1,044,164	1,711,954
Total revenues	<u>17,842,825</u>	<u>16,934,731</u>	<u>15,063,705</u>
Operating expenses	13,163,357	16,387,388	15,995,299
Total expenses	<u>13,163,357</u>	<u>16,387,388</u>	<u>15,995,299</u>
Income (loss) before contributions	<u>4,679,468</u>	<u>547,343</u>	<u>(931,594)</u>
Capital contributions	<u>10,976,224</u>	<u>3,725,998</u>	<u>2,733,097</u>
Change in net position	15,655,692	4,273,341	1,801,503
Beginning net position	<u>176,440,062</u>	<u>172,166,721</u>	<u>170,365,218</u>
Ending net position	<u>\$ 192,095,754</u>	<u>\$ 176,440,062</u>	<u>\$ 172,166,721</u>

Operating Revenues and Expenses

2021 compared to 2020

Total operating revenues of \$16,987,328 increased by \$1,096,761 primarily due to the following:

- Metered water sales and the corresponding water importation charges and water pumping pass-through charges totaling \$11,611,972 increased by \$507,571. This increase was primarily due to the January 1, 2021 increase in the volumetric rates for most class types.
- Development and installation charges of \$857,886 increased by \$144,966, mainly due to a slight upturn in development-driven activities.
- Water service charges of \$4,303,343 increased by \$409,436, primarily due to the January 1, 2021 increase in the bi-monthly service charge, combined with 2% growth in new service connections. The service charge is collected to pay for the costs of service associated with operations, like pipe and system maintenance, capital projects, distribution, meters, and service.

Beaumont-Cherry Valley Water District

Management's Discussion and Analysis

For the Year Ended December 31, 2021 and with Comparative Information for the Year Ended December 31, 2020

FINANCIAL ANALYSIS OF THE DISTRICT (Continued)

Operating Revenues and Expenses (continued)

Total operating expenses of \$13,163,357 decreased by \$3,224,031 primarily due to the following:

- Purchases of imported water totaling \$1,163,484 decreased by \$3,227,511 as the State of California experienced a second consecutive exceptionally dry water year, contributing to severe drought across the southwest. Water supplies were not as readily available, and the State Water Project final allocation for the 2020-2021 water year was 20%.

2020 compared to 2019

Total operating revenues of \$15,890,567 increased by \$2,538,816 primarily due to the following:

- Metered water sales and the corresponding water importation charges and water pumping pass-through charges totaling \$11,104,401 increased by \$2,329,244. This increase was primarily due to the March 1, 2020 increase in the volumetric rates for most class types, which included a 57% increase in the water importation pass through charge. This is the cost of imported water from the State Water Project that is levied by the San Geronio Pass Water Agency (SGPWA). Additionally, the District experienced a 13.37% increase in demand for water due to higher homeowner occupancy during normal working hours because of Federal and State stay-at-home orders.
- Development and installation charges of \$712,920 decreased by \$138,545, mainly due to a slight downturn in development-driven activities.
- Water service charges of \$3,893,907 increased by \$490,299, primarily due to the March 1, 2020 increase in the bi-monthly service charge, which is used to pay for the costs of service associated with operations, like pipe and system maintenance, capital projects, distribution, meters and service.

Total operating expenses of \$16,387,388 increased by \$392,089 primarily due to the following:

- Salaries and employee benefits expenses of \$4,515,442 increased by \$318,263 as the District implemented the third of a three-year phasing in the wage increases in accordance with a salary and compensation study performed in late 2017.
- Other offsetting operating expense changes included a \$513,026 increase in energy expenses due to an increase in rates charged by Southern California Edison for electricity necessary to pump water, an \$809,249 decrease in purchases of imported water, a \$181,169 increase in maintenance and repairs due to increased well maintenance and repair activities, and a \$157,768 increase in depreciation expense.

Beaumont-Cherry Valley Water District

Management's Discussion and Analysis

For the Year Ended December 31, 2021 and with Comparative Information for the Year Ended December 31, 2020

FINANCIAL ANALYSIS OF THE DISTRICT (Continued)

Capital Assets

	Balance December 31, 2021	Balance December 31, 2020	Balance December 31, 2019
Land	\$ 7,721,730	\$ 7,721,730	\$ 7,721,730
Construction in progress	1,986,751	1,911,613	1,505,184
Transmission and distribution system	66,335,425	65,208,110	65,878,826
Structures and improvements	13,209,809	13,381,149	13,514,867
Reservoirs and tanks	14,783,668	15,263,602	15,748,653
Pumping and telemetry equipment	9,951,882	9,607,904	9,516,397
Vehicles and equipment	514,271	521,240	751,226
Capital assets, net of depreciation	<u>\$ 114,503,536</u>	<u>\$ 113,615,348</u>	<u>\$ 114,636,883</u>

The District's investment in capital assets includes land, transmission and distribution systems, buildings and structures, reservoirs, tanks, pumps, equipment and vehicles, and construction in progress.

2021 compared to 2020 The District's investment in capital assets, net of accumulated depreciation, was \$114,503,536, an increase of \$888,188. The increase resulted mainly from the following significant capital additions, offset by current year depreciation of \$2,923,539:

- Well pumping equipment, including replacement and purchase of spare motors of \$668,970.
- Developer donated water systems totaling \$324,740 and replacement of a major pipeline in the amount of \$272,226.
- Installations of new and retrofitted radio read-capable meters amounting to \$2,104,551 as the District continued its grant-funded AMR/AMI Deployment project.
- Replacements, improvements, and additions to District sites totaling \$155,466.
- Machinery and equipment purchases totaling \$140,318.

2020 compared to 2019 The District's investment in capital assets, net of accumulated depreciation, was \$113,615,348, a decrease of \$1,021,535. The decrease resulted mainly from the following significant capital additions, offset by current year depreciation of \$2,865,579:

- Well pumping, casing, and site improvements in the amount of \$393,574.
- Water main and service line replacements totaling \$201,720.
- Installations of new and retrofitted radio read-capable meters amounting to \$644,349.
- New additions to construction in progress of \$406,429.
- Landscaping and structure improvements at District facilities of \$182,318.

New meter installations include the cost of employee labor, as well as meter parts. Meters are currently replaced every 10-15 years as part of the District's meter change out program. More information on the District's capital assets activity for the years ending December 31, 2021 and 2020 can be found in Note 5 beginning on page 40 of this report.

Beaumont-Cherry Valley Water District

Management's Discussion and Analysis

For the Year Ended December 31, 2021 and with Comparative Information for the Year Ended December 31, 2020

FINANCIAL ANALYSIS OF THE DISTRICT (Continued)

Long-term Debt

At December 31, 2021 and December 31, 2020, the District had no long-term debt.

NEXT YEAR'S BUDGET AND RATES

Fiscal Year 2022 Budget

The District's Board of Directors and management considered many factors when setting the fiscal year 2022 budget, user fees, and charges.

	<u>Actual Fiscal Year 2021</u>	<u>Budget Fiscal Year 2022</u>	<u>Dollar Change</u>	<u>Total Percent Change</u>
Operating revenues	\$ 17,148,260	\$ 18,727,000	\$ 1,578,740	9.2%
Non-operating revenues	694,564	1,094,000	399,436	57.5%
Total revenues	<u>17,842,824</u>	<u>19,821,000</u>	<u>1,978,176</u>	<u>11.1%</u>
Operating expenses	<u>13,163,357</u>	<u>21,640,800</u>	<u>8,477,443</u>	<u>64.4%</u>
Total expenses	<u>13,163,357</u>	<u>21,640,800</u>	<u>8,477,443</u>	<u>64.4%</u>
Income (loss) before contributions	<u>4,679,467</u>	<u>(1,819,800)</u>	<u>(6,499,267)</u>	<u>-138.9%</u>
Capital contributions	10,976,224	6,354,000	(4,622,224)	-42.1%
Change in net position	<u>15,655,691</u>	<u>4,534,200</u>	<u>(11,121,491)</u>	<u>-71.0%</u>
Net position, beginning of period	<u>176,440,062</u>	<u>192,095,753</u>	<u>15,655,691</u>	<u>8.9%</u>
Net position, end of period	<u>\$ 192,095,753</u>	<u>\$ 196,629,953</u>	<u>\$ 4,534,200</u>	<u>2.4%</u>

Water Rates and Charges

The Board of Directors approved proposed changes to water rates and service charges following a public hearing on February 27, 2020, after a seven-month evaluation by an independent financial expert who studied the then-current rate structures and cost of service, balancing revenue needs with mitigating rate increases for customers. The study revealed the need for new rates and charges based on increasing operating, maintenance and capital replacement costs, which went into effect on March 1, 2020, with changes effective again on January 1, 2021, 2022, 2023, and 2024.

The Board of Directors approved an update to the pass-through Power Charge from SCE that took effect on October 1, 2021. The update to the pass-through charge from \$.32 to \$.42 per unit of water reflected the increased cost of electricity required to pump water.

Beaumont-Cherry Valley Water District

Management's Discussion and Analysis

For the Year Ended December 31, 2021 and with Comparative Information for the Year Ended December 31, 2020

FINANCIAL ANALYSIS OF THE DISTRICT (Continued)

Requests for Information

This financial report is designed to provide a general overview of the District's finances and to demonstrate accountability and stewardship over the money it receives. Questions regarding the content provided in this report or requests for additional information should be addressed to the Director of Finance and Administration, Beaumont-Cherry Valley Water District, 560 Magnolia Avenue, Beaumont, CA, 92223.

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Basic Financial Statements

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Beaumont-Cherry Valley Water District

Statements of Net Position

December 31, 2021 with Comparative Information as of December 31, 2020

	2021	2020
ASSETS		
Current assets:		
Cash and investments (Note 2)	\$ 33,046,696	\$ 29,059,815
Restricted cash and investments - funds held for others (Note 2)	4,252,331	4,256,930
Restricted cash and investments - capital commitments (Note 2)	40,776,085	33,196,206
Interest receivable	59,978	91,526
Accounts receivable, net of allowance for uncollectible accounts (Note 3)	3,734,439	3,556,566
Notes receivable (Note 4)	2,971	4,677
Restricted notes receivable (Note 4)	486,735	60,694
Grants Receivable	348,212	-
Inventories	985,242	922,971
Prepaid items	289,457	247,605
Total current assets	83,982,146	71,396,990
Noncurrent assets:		
Notes receivable (Note 4)	17,713	26,458
Restricted notes receivable (Note 4)	2,759,461	407,596
Capital assets, net of accumulated depreciation (Note 5)	114,503,536	113,615,348
Total noncurrent assets	117,280,710	114,049,402
Total assets	201,262,856	185,446,392
DEFERRED OUTFLOWS OF RESOURCES		
OPEB related (Note 10)	411,836	431,384
Pension related (Note 12)	474,198	541,062
Total deferred outflows of resources	886,034	972,446
LIABILITIES		
Current liabilities:		
Accounts payable and other accrued liabilities (Note 6)	1,107,320	631,332
Customer account credit balances (Note 7)	279,670	436,703
Customer deposits payable	299,373	444,663
Unearned revenues (Note 8)	3,673,288	3,375,565
Current portion of long-term liabilities:		
Compensated absences (Note 9)	250,124	243,541
Total current liabilities	5,609,775	5,131,804
Noncurrent liabilities:		
Compensated absences (Note 9)	94,573	112,383
Total OPEB liability (Note 10)	2,237,523	2,061,369
Net pension liability (Note 12)	1,099,379	2,594,236
Total noncurrent liabilities	3,431,475	4,767,988
Total liabilities	9,041,250	9,899,792
DEFERRED INFLOWS OF RESOURCES		
OPEB related (Note 10)	42,053	47,586
Pension related (Note 12)	969,833	31,398
Total deferred inflows of resources	1,011,886	78,984
NET POSITION		
Net investment in capital assets (Note 11)	114,503,536	113,615,348
Restricted (Note 11)		
Capital Commitments	40,776,085	33,196,206
Notes Receivable	3,246,196	468,290
Unrestricted (Note 11)	33,569,937	29,160,218
Total net position	\$ 192,095,754	\$ 176,440,062

The accompanying notes are an integral part of the financial statements.

Beaumont-Cherry Valley Water District

Statements of Revenues, Expenses and Changes in Net Position For the Year Ended December 31, 2021 with Comparative Information for the year ended December 31, 2020

	<u>2021</u>	<u>2020</u>
OPERATING REVENUES		
Metered water sales	\$ 5,838,776	\$ 5,332,496
Water service charges	4,303,343	3,893,907
Water importation pass-through charges	3,918,607	3,951,457
Water pumping power pass-through charges	1,854,589	1,820,448
Development and installation charges	857,886	712,920
Other revenue	214,127	179,339
Total operating revenues	<u>16,987,328</u>	<u>15,890,567</u>
OPERATING EXPENSES		
Salaries and employee benefits	4,563,552	4,515,442
Pension expense (credit)	(489,557)	268,910
Energy expenses	2,470,785	2,105,011
Water purchases	1,163,484	4,390,995
Administration	613,685	551,523
Operations	603,960	421,946
Maintenance and repairs	726,088	926,039
Depreciation	2,923,539	2,865,579
Insurance	108,645	92,035
Professional fees	462,675	236,248
Other expenses	16,501	13,660
Total operating expenses	<u>13,163,357</u>	<u>16,387,388</u>
Operating income (loss)	<u>3,823,971</u>	<u>(496,821)</u>
NONOPERATING REVENUES (EXPENSES)		
Investment earnings	108,532	942,888
Rental income	26,101	23,089
Other revenue	720,864	78,187
Total nonoperating revenues (expenses)	<u>855,497</u>	<u>1,044,164</u>
Income (loss) before contributions	<u>4,679,468</u>	<u>547,343</u>
CAPITAL CONTRIBUTIONS		
Donated capital assets	324,740	-
Capacity charges	10,651,484	3,725,998
Total capital contributions	<u>10,976,224</u>	<u>3,725,998</u>
Change in net position	15,655,692	4,273,341
Net position, beginning of year	<u>176,440,062</u>	<u>172,166,721</u>
Net position, end of year	<u>\$ 192,095,754</u>	<u>\$ 176,440,062</u>

The accompanying notes are an integral part of the financial statements.

Beaumont-Cherry Valley Water District

Statements of Cash Flows

For the Year Ended December 31, 2021 with Comparative Information for the year ended December 31, 2020

	<u>2021</u>	<u>2020</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers	\$ 15,689,198	\$ 14,592,401
Receipts from developers (unrestricted)	1,091,911	665,052
Other receipts	971,380	295,198
Payments to employees for salaries and benefits	(4,426,006)	(4,299,327)
Payments to suppliers and service providers	(5,716,322)	(8,923,163)
(Refund)/receipt of customer deposits	(145,290)	(54,155)
	<u>7,464,871</u>	<u>2,276,006</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Amounts due from grantor	(348,212)	-
	<u>(348,212)</u>	<u>-</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Acquisition and construction of capital assets	(3,568,156)	(1,952,732)
Capital contributions	10,651,484	3,725,998
Receipts from notes	60,694	55,176
Issuance of new notes	(2,838,600)	-
	<u>4,305,422</u>	<u>1,828,442</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest received	249,743	861,630
Realized gain/(loss) on investments	(109,663)	181,431
	<u>140,080</u>	<u>1,043,061</u>
Net increase in cash and cash equivalents	11,562,161	5,147,509
Cash and investments, beginning of year	<u>66,512,951</u>	<u>61,365,442</u>
Cash and investments, end of year	<u>\$ 78,075,112</u>	<u>\$ 66,512,951</u>

The accompanying notes are an integral part of the financial statements.

Beaumont-Cherry Valley Water District

Statements of Cash Flows, Continued

For the Year Ended December 31, 2021 with Comparative Information for the year ended December 31, 2020

	<u>2021</u>	<u>2020</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating income (loss)	\$ 3,823,971	\$ (496,821)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Depreciation expense	2,923,539	2,865,579
Construction in progress abandoned	81,169	108,688
Other income	720,864	78,187
Rental income	26,101	23,089
(Increase) decrease in accounts receivable	(177,873)	(878,745)
(Increase) decrease in notes receivable	10,451	38,125
(Increase) decrease in inventories	(62,271)	(202,143)
(Increase) decrease in prepaid items	(41,852)	(33,007)
(Increase) decrease in deferred outflows of resources	86,412	(242,677)
Increase (decrease) in accounts payable and other accrued liabilities	475,988	(28,061)
Increase (decrease) in customer account credit balances	(157,033)	258,791
Increase (decrease) in customer deposits payable	(145,290)	(54,155)
Increase (decrease) in unearned revenues	297,723	139,781
Increase (decrease) in compensated absences	(11,227)	14,080
Increase (decrease) in other post-employment benefit obligations	176,154	510,733
Increase (decrease) in net pension liability	(1,494,857)	265,493
Increase (decrease) in deferred inflows of resources	932,902	(90,931)
Total adjustments	<u>3,640,900</u>	<u>2,772,827</u>
Net cash provided by operating activities	<u>\$ 7,464,871</u>	<u>\$ 2,276,006</u>
Schedule of non-cash investing and capital and related financing activities		
Capital contributions - donated capital assets	\$ 324,740	\$ -

The accompanying notes are an integral part of the financial statements.

Beaumont-Cherry Valley Water District

Notes to Financial Statements

For the Year Ended December 31, 2021 and with Comparative Information for the Year Ended December 31, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity and Basis of Presentation

The Beaumont-Cherry Valley Water District (District) is a special-purpose government district supplying and distributing water to over 60,000 people in the City of Beaumont, the community of Cherry Valley, and a small portion of the City of Calimesa. The District is governed by a five-member Board of Directors who serve overlapping four-year terms. The financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP), as applied to enterprise funds. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District solely operates as a special-purpose government which means it is only engaged in business-type activities; accordingly activities are reported in the District's proprietary fund.

B. Measurement Focus and Basis of Accounting

Proprietary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the District receives value without directly giving equal value in return, include grants, entitlements and donations. Revenue from grants, entitlements and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services, and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District's proprietary fund is charges to customers for sales and services. Operating expenses include the costs of sales and services, the costs of employee benefits, maintenance of capital assets, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

C. Cash and Cash Equivalents

The District's cash and investments are considered to be cash on hand, demand deposits and investments with maturities less than 90 days. Therefore, for purposes of the statement of cash flows, the District considers the cash and investment balance to be cash and cash equivalents.

Beaumont-Cherry Valley Water District

Notes to Financial Statements

For the Year Ended December 31, 2021 and with Comparative Information for the Year Ended December 31, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Restricted Cash and Investments

Restricted cash and investments are cash and investments that are segregated and can only be used for specific purposes. The District's restricted cash and investments consist of funds held for others, including refundable or prepaid customer deposits. The District also restricts cash and investments for capital commitments in the amount of developer capacity charges collected during the year to ensure that funds are set aside to provide for the expansion of the domestic and non-potable water system.

Please refer to *Note 2 - Cash and Investments* for additional details.

E. Inventories and Prepaid Items

Inventories are stated at cost using the average-cost method, and consist of materials used in construction and maintenance of the water system.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. The costs of the prepaid items are recorded as expenses when consumed rather than when purchased.

F. Capital Assets

Capital assets purchased or constructed are carried at historical cost. Constructed costs include labor, materials and construction period interest expense (net of interest income, where applicable). The capitalization threshold is \$5,000. Contributed assets are stated at estimated acquisition value at the time received by the District. Land and construction in progress are not depreciated. Depreciation on the other assets is calculated on the straight-line method over the following estimated useful lives of the assets:

Pump House Structures	25 to 40 years
Well Casings & Development	10 to 40 years
Pumping Equipment	10 to 50 years
Chlorinators	15 to 30 years
Reservoirs & Tanks	15 to 50 years
Telemetry Equipment	10 to 20 years
Transmission & Distribution Mains	40 to 75 years
Meters & Meter Services	10 to 15 years
Fire Hydrants	30 to 50 years
Structures & Improvements	10 to 75 years
Office Furniture & Equipment	3 to 20 years
Automobile Equipment:	
Vehicles	5 to 15 years
Heavy Equipment	7 to 15 years
Light Equipment	5 to 7 years
General Equipment	5 to 15 years

Beaumont-Cherry Valley Water District

Notes to Financial Statements

For the Year Ended December 31, 2021 and with Comparative Information for the Year Ended December 31, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Capital Assets (continued)

Please refer to *Note 5 - Capital Assets* for additional details.

G. Unearned Revenues

Unearned revenues arise when resources are received by the District before revenues are earned, as when developers pay in advance for services to be provided by the District at a later date. When the District has provided the services, the associated amounts will be recognized as revenue.

Please refer to *Note 8 - Unearned Revenues* for additional details.

H. Compensated Absences

Vacation

The District's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment upon separation from the District. The liability for such leave is reported as an expense when incurred.

Sick Leave

All full-time, regular employees not using any sick leave for twelve consecutive months can convert their twelve accrued 8-hour sick days to cash at the rate of two accrued days for 8 hours paid at their regular hourly rate. Upon retirement or death, all employees or their beneficiaries are entitled to receive a pay-out of 50% of all accumulated sick leave. Accumulated sick leave dissolves when employees separate from the District in any other manner.

Please refer to *Note 9 - Compensated Absences* for additional details.

I. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

J. Uncollectible Accounts

The District provides an allowance for doubtful accounts for all accounts deemed uncollectible. Any unpaid debt is deemed a lien against the real property to which service is rendered in accordance with applicable law.

Please refer to *Note 3 - Accounts Receivable* for additional detail.

Beaumont-Cherry Valley Water District

Notes to Financial Statements

For the Year Ended December 31, 2021 and with Comparative Information for the Year Ended December 31, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Use of Restricted Resources

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, and then unrestricted resources as they are needed.

L. Credit/Market Risk

The District provides water services to local residents, commercial, industrial, irrigation and construction customers. As part of normal operating practices, credit is granted to residential, commercial, industrial, and irrigation customers on a secured basis and to construction customers on an unsecured basis.

M. Fair Value Measurement

The definition of *fair value* is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District has no investments subject to the fair value hierarchy.

N. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Plan and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

GASB 68 requires that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used.

Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Measurement Period	January 1 to December 31, 2021

Beaumont-Cherry Valley Water District

Notes to Financial Statements

For the Year Ended December 31, 2021 and with Comparative Information for the Year Ended December 31, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

O. Other Postemployment Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows/inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's plan and additions to/deductions from the OPEB's Plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Measurement Period	January 1 to December 31, 2021

P. Prior Year Data

Selected information regarding the prior year has been included in the accompanying financial statements. This information has been included for comparison purposes only and does not represent a complete presentation in accordance with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the District's prior year financial statements from which this selected financial information was derived.

Q. Reclassifications

Certain reclassifications have been made to prior year's balance to conform to classifications used in 2021.

NOTE 2 – CASH AND INVESTMENTS

Cash and investments as of December 31 are classified in the accompanying financial statements as follows:

Description	2021	2020
Cash and investments	\$ 33,046,696	\$ 29,059,815
Restricted cash and investments - funds held for others	4,252,331	4,256,930
Restricted cash and investments - capital commitments	40,776,085	33,196,206
Total cash and investments	<u>\$ 78,075,112</u>	<u>\$ 66,512,951</u>

Beaumont-Cherry Valley Water District

Notes to Financial Statements

For the Year Ended December 31, 2021 and with Comparative Information for the Year Ended December 31, 2020

NOTE 2 – CASH AND INVESTMENTS (Continued)

Cash and investments as of December 31 consist of the following:

Description	2021	2020
Cash on hand (petty cash and change drawers)	\$ 1,400	\$ 1,400
Demand deposits (cash in bank)	9,419,447	1,949,683
Investments	68,654,265	64,561,868
Total cash and investments	\$ 78,075,112	\$ 66,512,951

Investments Authorized by the California Government Code and the District's Investment Policy

The table below identifies the investment types that are authorized for the District by the California Government Code and the District's policy, where more restrictive. The table also identifies certain provisions of the California Government Code that address interest rate risk, credit risk, and concentration of credit risk.

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Beaumont-Cherry Valley Water District

Notes to Financial Statements

For the Year Ended December 31, 2021 and with Comparative Information for the Year Ended December 31, 2020

NOTE 2 – CASH AND INVESTMENTS (Continued)

<u>Authorized Investment Type</u>	<u>Maturity Limit</u>	<u>Maximum Specified % of Portfolio</u>
Local Agency Bonds	5 years	None
US Treasury Obligations	5 years	None
State Obligations - CA and others	5 years	None
CA Local Agency Obligations	5 years	None
US Agency Obligations	5 years	None
Bankers Acceptances	180 days	40%
Commercial Paper	270 days	25% of the District's money
Negotiable Certificates of Deposit	5 years	30%
Placement Service Certificates of Deposit	5 years	50%
Repurchase Agreements	1 year	None
Medium Term Notes	5 years	30%
Mutual Funds and Money Market		
Mutual Funds	N/A	20%
Collateralized Bank Deposits	5 years	None
Local Government Investment Funds	N/A	None
Local Agency Investment Fund (LAIF)	N/A	\$75 M

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

The District's investment policy follows the California Government Code as it relates to limits on investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

Beaumont-Cherry Valley Water District

Notes to Financial Statements

For the Year Ended December 31, 2021 and with Comparative Information for the Year Ended December 31, 2020

NOTE 2 – CASH AND INVESTMENTS (Continued)

The District's investments as of December 31, 2021 were as follows:

Investment Type	Fair Value	Maturity 12 Months or Less
CalTRUST	\$ 36,843,805	\$ 36,843,805
LAIF	31,810,460	31,810,460
Total investments	<u>\$ 68,654,265</u>	<u>\$ 68,654,265</u>

The District's investments as of December 31, 2020 were as follows:

Investment Type	Fair Value	Maturity 12 Months or Less
CalTRUST	\$ 36,871,343	\$ 36,871,343
LAIF	27,690,525	27,690,525
Total investments	<u>\$ 64,561,868</u>	<u>\$ 64,561,868</u>

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's only investments are in LAIF and CalTRUST, both of which are unrated.

Concentration of Credit Risk

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code.

Beaumont-Cherry Valley Water District

Notes to Financial Statements

For the Year Ended December 31, 2021 and with Comparative Information for the Year Ended December 31, 2020

NOTE 2 – CASH AND INVESTMENTS (Continued)

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies.

California law also allows financial institutions to secure deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits. The District may waive collateral requirements for deposits which are fully insured by federal depository insurance.

As of December 31, 2021 and 2020, the District had deposits with financial institutions of \$9,212,045 and \$1,713,041, respectively, in excess of federal depository insurance limits and subject to custodial credit risk as described above.

Investment in State Investment Pool

The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. LAIF is a governmental investment pool managed and directed by the California State Treasurer and is not registered with the Securities and Exchange Commission. An oversight committee comprised of California State officials and various participants provide oversight to the management of the fund. The daily operations and responsibilities of LAIF fall under the auspices of the State Treasurer's office. The fair value of the District's investment in this pool is reported in the accompanying financial statements, at amounts based upon the District's pro-rata share of the fair value provided by LAIF, for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. Accordingly, under the fair value hierarchy, the measurement of the District's investment is based on uncategorized inputs not defined as Level 1, Level 2, or Level 3 inputs. Further information about LAIF is available on the California State Controller's website: www.treasurer.ca.gov/pmia-laif/.

Beaumont-Cherry Valley Water District

Notes to Financial Statements

For the Year Ended December 31, 2021 and with Comparative Information for the Year Ended December 31, 2020

NOTE 2 – CASH AND INVESTMENTS (Continued)

CalTRUST

The District is a voluntary participant in CalTRUST, a Joint Exercise Powers Agreement of the Investment Trust of California. The principal executive office is located at 1100 K Street, Suite 1010, Sacramento, California 95814. CalTRUST is subject to the California Joint Exercise of Powers Act. Each participant in CalTRUST must be a California Public Agency. The purpose of CalTRUST is to consolidate investment activities of its participants and thereby reduce duplication, achieve economies of scale and carry out coherent and consolidated investment strategies through the issuance of shares of beneficial interest in investments purchased by CalTRUST.

The two funds the District has invested in are the short-term and medium-term fund. The short-term fund has a targeted portfolio duration of 0 to 2 years and medium-term fund has a targeted portfolio duration of 1 ½ to 3 ½ years. Investment strategies are to attain as high as a level of current income as is consistent with the preservation of principal.

The fair value of the District's investment in CalTRUST is based upon the net asset value (NAV) of shares held by the District at year-end. The net asset value per share is computed by dividing the total value of the securities and other assets, less any liabilities, by the total outstanding shares. Liabilities include all accrued expenses and fees, including expenses of the trust.

The fair value of CalTRUST portfolio securities is determined on the basis of the market value of such securities, or, if market quotations are not readily available, at fair value under the guidelines established by the trustees. Investments with short remaining maturities may be valued at amortized cost which the CalTRUST Board has determined to equal fair value.

NOTE 3 – ACCOUNTS RECEIVABLE

Water Sales and Services are reported net of uncollectible amounts based on actual collections as of the date of the statements. The General Manager or their designee is authorized to file a lien against real property serviced with the Assessor-Clerk-Recorder of the County of Riverside for any charges 60 days past due. The amount of charges of unpaid bills are included as a lien against the debtor's property until the unpaid charges are collected and the account is brought current. Other receivables, those billings outside of the normal water sales and services billings, include items such as damages to District property and rental of District property. Amounts not expected to be collected within the next year have been included in the allowance for uncollectible accounts. Developer receivables are those receivables due from developers for development activity that has exceeded deposits collected to-date. The amount included in the allowance for uncollectible accounts is an estimate based on other refundable accounts held for the developer that the District feels they can use to negotiate settlement on balances due to the District. Amounts are aggregated into a single accounts receivable (net of allowance for uncollectible) amount on the financial statements.

The detail of the receivables, including applicable allowances for uncollectible amounts as of December 31, 2021 is as follows:

Beaumont-Cherry Valley Water District

Notes to Financial Statements

For the Year Ended December 31, 2021 and with Comparative Information for the Year Ended December 31, 2020

NOTE 3 – ACCOUNTS RECEIVABLE (Continued)

	<u>Water Sales and Services</u>	<u>Other</u>	<u>Developer</u>	<u>Total</u>
Receivables	\$ 3,170,698	\$ 13,932	\$ 818,999	\$ 4,003,629
Less: allowance for uncollectible accounts	<u>-</u>	<u>-</u>	<u>(269,190)</u>	<u>(269,190)</u>
Net receivables	<u>\$ 3,170,698</u>	<u>\$ 13,932</u>	<u>\$ 549,809</u>	<u>\$ 3,734,439</u>

On March 4, 2020, the Governor's Office issued executive order N-42.20. This order prohibits water agencies from discontinuing water service for non-payment (both residential and businesses). The order explicitly states that "nothing in this Order eliminates the obligation of water customers to pay for water service, prevents a water system from charging a customer for such service, or reduces the amount a customer already may owe to a water system." On June 30, 2021 the Governor's Office issued executive order N-08.21. This order establishes that executive order N-42.20 shall expire as of September 30, 2021. Since the District has the power to lien properties for delinquent payments now that N-42.20 is lifted, it feels water sales and services receivables will be fully collected.

The detail of the receivables, including applicable allowances for uncollectible amounts, as of December 31, 2020 is as follows:

	<u>Water Sales and Services</u>	<u>Other</u>	<u>Developer</u>	<u>Total</u>
Receivables	\$ 3,056,686	\$ 115,878	\$ 653,192	\$ 3,825,756
Less: allowance for uncollectible accounts	<u>-</u>	<u>-</u>	<u>(269,190)</u>	<u>(269,190)</u>
Net receivables	<u>\$ 3,056,686</u>	<u>\$ 115,878</u>	<u>\$ 384,002</u>	<u>\$ 3,556,566</u>

NOTE 4 – NOTES RECEIVABLE

In 2003, the Bonita Vista Mutual Water Company (Bonita Vista) started the annexation process to join the District. The annexation agreement called for the District to install a new water delivery system. The property owners/shareholders in Bonita Vista were responsible for 1/100th of the costs of construction of the new system, at \$5,500 per meter. The notes are payable over 20 years at a variable interest rate calculated annually at 1.5 percent above the LAIF interest rate. The notes are due to mature as of February 15, 2028.

Beaumont-Cherry Valley Water District

Notes to Financial Statements

For the Year Ended December 31, 2021 and with Comparative Information for the Year Ended December 31, 2020

NOTE 4 – NOTES RECEIVABLE (Continued)

The District has entered into various agreements with the developers of the Fairway Canyon Community Association (Fairway Canyon) for payment of the new water component of the water main extension and capacity charges. The notes are payable over 10 years at an annual interest rate of 10 percent.

Amounts due from Bonita Vista and Fairway Canyon are separated into current and non-current portions on the *Statement of Net Position*.

The detail of the notes, including applicable allowances for uncollectible amounts as of December 31, 2021 is as follows:

	<u>Notes Receivable</u>	<u>Restricted Notes Receivable</u>	
	<u>Bonita Vista</u>	<u>Fairway Canyon</u>	<u>Total</u>
Current	\$ 2,971	\$ 486,735	\$ 489,706
Non-current	17,713	2,759,461	2,777,174
Total notes receivable	<u>\$ 20,684</u>	<u>\$ 3,246,196</u>	<u>\$ 3,266,880</u>

The detail of the notes, including applicable allowances for uncollectible amounts as of December 31, 2020 is as follows:

	<u>Notes Receivable</u>	<u>Restricted Notes Receivable</u>	
	<u>Bonita Vista</u>	<u>Fairway Canyon</u>	<u>Total</u>
Current	\$ 4,677	\$ 60,694	\$ 65,371
Non-current	26,458	407,596	434,054
Total notes receivable	<u>\$ 31,135</u>	<u>\$ 468,290</u>	<u>\$ 499,425</u>

Beaumont-Cherry Valley Water District

Notes to Financial Statements

For the Year Ended December 31, 2021 and with Comparative Information for the Year Ended December 31, 2020

NOTE 5 – CAPITAL ASSETS

The following table summarizes capital asset activity during the year ended December 31, 2021:

	Beginning Balance	Additions	Deletions	Transfers	Ending Balance
Capital assets, not being depreciated					
Land	\$ 7,721,730	\$ -	\$ -	\$ -	\$ 7,721,730
Construction in progress	1,911,613	3,561,456	(81,169)	(3,405,149)	1,986,751
Total capital assets, not being depreciated	9,633,343	3,561,456	(81,169)	(3,405,149)	9,708,481
Capital assets, being depreciated:					
Transmission and distribution system	84,504,204	324,740	-	2,376,777	87,205,721
Structures and improvements	18,124,247	6,700	-	148,766	18,279,713
Reservoirs and tanks	22,546,667	-	-	-	22,546,667
Pumping and telemetry equipment	13,791,301	-	-	668,970	14,460,271
Vehicles and equipment	2,474,448	-	-	210,636	2,685,084
Total capital assets, being depreciated	141,440,867	331,440	-	3,405,149	145,177,456
Less accumulated depreciation for:					
Transmission and distribution system	(19,296,094)	(1,574,202)	-	-	(20,870,296)
Structures and improvements	(4,743,098)	(326,806)	-	-	(5,069,904)
Reservoirs and tanks	(7,283,065)	(479,934)	-	-	(7,762,999)
Pumping and telemetry equipment	(4,183,397)	(324,992)	-	-	(4,508,389)
Vehicles and equipment	(1,953,208)	(217,605)	-	-	(2,170,813)
Total accumulated depreciation	(37,458,862)	(2,923,539)	-	-	(40,382,401)
Total capital assets, being depreciated, net	103,982,005	(2,592,099)	-	3,405,149	104,795,055
Capital assets, net of depreciation	\$ 113,615,348	\$ 969,357	\$ (81,169)	\$ -	\$ 114,503,536

In the year 2021 \$81,169 of CIP projects were deemed not viable and therefor abandoned.

Beaumont-Cherry Valley Water District

Notes to Financial Statements

For the Year Ended December 31, 2021 and with Comparative Information for the Year Ended December 31, 2020

NOTE 5 – CAPITAL ASSETS (Continued)

The following table summarizes capital asset activity during the year ended December 31, 2020:

	Beginning Balance	Additions	Deletions	Transfers	Ending Balance
Capital assets, not being depreciated					
Land	\$ 7,721,730	\$ -	\$ -	\$ -	\$ 7,721,730
Construction in progress	1,505,184	1,888,300	(108,688)	(1,373,183)	1,911,613
Total capital assets, not being depreciated	9,226,914	1,888,300	(108,688)	(1,373,183)	9,633,343
Capital assets, being depreciated:					
Transmission and distribution system	83,658,136	-	-	846,068	84,504,204
Structures and improvements	17,941,928	56,176	-	126,143	18,124,247
Reservoirs and tanks	22,546,667	-	-	-	22,546,667
Pumping and telemetry equipment	13,397,727	-	-	393,574	13,791,301
Vehicles and equipment	2,458,794	8,256	-	7,398	2,474,448
Total capital assets, being depreciated	140,003,252	64,432	-	1,373,183	141,440,867
Less accumulated depreciation for:					
Transmission and distribution system	(17,779,310)	(1,516,784)	-	-	(19,296,094)
Structures and improvements	(4,427,061)	(316,037)	-	-	(4,743,098)
Reservoirs and tanks	(6,798,014)	(485,051)	-	-	(7,283,065)
Pumping and telemetry equipment	(3,881,330)	(302,067)	-	-	(4,183,397)
Vehicles and equipment	(1,707,568)	(245,640)	-	-	(1,953,208)
Total accumulated depreciation	(34,593,283)	(2,865,579)	-	-	(37,458,862)
Total capital assets, being depreciated, net	105,409,969	(2,801,147)	-	1,373,183	103,982,005
Capital assets, net of depreciation	\$ 114,636,883	\$ (912,847)	\$ (108,688)	\$ -	\$ 113,615,348

In the year 2020 \$108,688 of CIP projects were deemed not viable and therefor abandoned.

NOTE 6 – ACCOUNTS PAYABLE AND OTHER ACCRUED LIABILITIES

Accounts payable and other accrued liabilities as of December 31 were as follows:

Description	2021	2020
Accounts payable	\$ 949,408	\$ 476,953
Salaries and employee benefits	82,821	120,941
Other	75,091	33,438
Total accounts payable and other accrued liabilities	\$ 1,107,320	\$ 631,332

Beaumont-Cherry Valley Water District

Notes to Financial Statements

For the Year Ended December 31, 2021 and with Comparative Information for the Year Ended December 31, 2020

NOTE 7 – CUSTOMER ACCOUNT CREDIT BALANCES

Credit balances on customer utility accounts are to be used against future billings or refunded upon request where funds have been on deposit for one year in a customer's account and there have been no delinquency payments on any of the customer's accounts with the District during that year. As of December 31, 2021 and 2020, the balance was \$279,670 and \$436,703, respectively.

NOTE 8 – UNEARNED REVENUES

Developers make payments in advance of the District providing services, including items such as meter installations, development plan checks and development inspections. As the District provides these services, revenues are recognized and the unearned revenues balance is reduced. As of December 31, 2021 and 2020, the balance was \$3,673,288 and \$3,375,565, respectively.

NOTE 9 – COMPENSATED ABSENCES

Compensated absences comprise unpaid vacation, sick, holiday and administrative leave, which is accrued as earned. The liability for compensated absences is determined annually.

The activity for the year ended December 31, 2021 was as follows:

Beginning Balance	Additions	Deletions	Ending Balance	Current Portion	Non-current Portion
\$ 355,924	\$ 311,446	\$ (322,673)	\$ 344,697	\$ 250,124	\$ 94,573

The activity for the year ended December 31, 2020 was as follows:

Beginning Balance	Additions	Deletions	Ending Balance	Current Portion	Non-current Portion
\$ 341,844	\$ 316,280	\$ (302,200)	\$ 355,924	\$ 243,541	\$ 112,383

NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS OBLIGATION

A. Plan Description

The District pays a portion of the cost of health insurance (including prescription drug benefits) as post-employment benefits to retired employees who satisfy the eligibility rules as required by CalPERS Health Program enrollment. The current District contribution is fixed at \$474 per month. Spouses and surviving spouses are also eligible to receive benefits. Retirees may enroll in any medical plan available through the District's CalPERS Health Program, a cost-sharing multiple-employer medical coverage plan. The contribution requirements of eligible retired employees and the District are established and may be amended by the Board of Directors.

Beaumont-Cherry Valley Water District

Notes to Financial Statements

For the Year Ended December 31, 2021 and with Comparative Information for the Year Ended December 31, 2020

NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS OBLIGATION (Continued)

B. Employees Covered

As of the June 30, 2021 measurement date, the following numbers of participants were covered by the benefit terms under the Plan:

Active employees	36
Inactive employees or beneficiaries currently receiving benefits	6
Inactive employees entitled to, but not yet receiving benefits	-
Total	<u>42</u>

C. Funding Policy

The District funds the Plan on a pay-as-you-go basis. There are no assets accumulated in a qualifying trust to pay related benefits.

D. Total OPEB Liability

The District's total OPEB liability was measured as of June 30, 2021 and the total OPEB liability used to calculate the total OPEB liability was determined by an actuarial valuation dated June 30, 2020, based on the following actuarial methods and assumptions:

<u>Actuarial Assumptions</u>	<u>June 30, 2021 Measurement Date</u>
Actuarial Valuation Date	June 30, 2020
Contribution Policy	No pre-funding
Discount Rate	2.16% at June 30, 2021 2.21% at June 30, 2020
General Inflation	2.75% annually
Mortality, Retirement, Disability, Termination	Based on CalPERS 1997-2015 Experience Study
Salary increases	Aggregate - 3% annually Merit - CalPERS 1997-2015 Experience Study
Medical Trend	Non-Medicare – 7.0% for 2022, decreasing to an ultimate rate of 4.0% in 2076 and later Non-Kaiser Medicare – 6.1% for 2022, decreasing to an ultimate rate of 4% in 2076 Kaiser Medicare – 5.0% for 2022, decreasing to an ultimate rate of 4.0% in 2076 and later
Mortality Improvement	Mortality projected fully generational with Scale MP-2020

Beaumont-Cherry Valley Water District

Notes to Financial Statements

For the Year Ended December 31, 2021 and with Comparative Information for the Year Ended December 31, 2020

NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS OBLIGATION (Continued)

D. Total OPEB Liability (Continued)

Change in Assumptions

The discount rate was updated based on municipal bond rate as of the measurement date. The discount rate changed from 2.21 percent in 2020 to 2.16 percent in 2021.

E. Discount Rate

A discount rate of 2.16 percent was used in the valuation for measurement date June 30, 2021.

F. Changes in the OPEB Liability

The changes in the total OPEB liability for the Plan are as follows:

	<u>Total OPEB Liability</u>
Balance at December 31, 2020 (6/30/20 measurement date)	<u>\$2,061,369</u>
Changes recognized for the measurement period:	
Service cost	145,436
Interest	48,368
Changes in assumptions	18,737
Benefit payments	<u>(36,387)</u>
Net changes	<u>176,154</u>
Balance at December 31, 2021 (6/30/21 measurement date)	<u><u>\$2,237,523</u></u>

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following represents the total OPEB liability of the District if it were calculated using a discount rate one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2021:

December 31, 2021 (measurement date June 30, 2021)

	<u>1% Decrease (1.16%)</u>	<u>Current Discount Rate (2.16%)</u>	<u>1% Increase (3.16%)</u>
Total OPEB Liability	\$ 2,666,000	\$2,237,523	\$ 1,902,396

Beaumont-Cherry Valley Water District

Notes to Financial Statements

For the Year Ended December 31, 2021 and with Comparative Information for the Year Ended December 31, 2020

NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS OBLIGATION (Continued)

G. Sensitivity of the Total OPEB Liability to Changes in the Discount Rate (Continued)

December 31, 2020 (measurement date June 30, 2020)

	1% Decrease (1.21%)	Current Discount Rate (2.21%)	1% Increase (3.21%)
Total OPEB Liability	\$ 2,458,210	\$ 2,061,369	\$ 1,750,906

H. Sensitivity of the Total OPEB Liability to Changes in the Health Care Trend Rates

The following represents the total OPEB liability of the District if it were calculated using healthcare costs trend rates one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2021:

December 31, 2021 (measurement date June 30, 2021)

	1% Decrease	Current Healthcare Cost Trend Rates	1% Increase
Total OPEB Liability	\$ 1,988,544	\$ 2,237,523	\$ 2,652,934

December 31, 2020 (measurement date June 30, 2020)

	1% Decrease	Current Healthcare Cost Trend Rates	1% Increase
Total OPEB Liability	\$ 1,846,281	\$ 2,061,369	\$ 2,420,280

I. OPEB Plan Fiduciary Net Position

As the District is not prefunding with an OPEB trust, Plan Fiduciary Net Position was \$0 at June 30, 2021 measurement date. The District does not have assets accumulated in a trust that meets the criteria of GASB 75 to pay related benefits.

Recognition of Deferred Outflows and Deferred Inflows of Resources

Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time. Amounts are first recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense. The net difference between projected and actual earnings on OPEB plan investments is amortized over the expected average remaining service lifetime (EARSL) of plan participants.

Beaumont-Cherry Valley Water District

Notes to Financial Statements

For the Year Ended December 31, 2021 and with Comparative Information for the Year Ended December 31, 2020

NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS OBLIGATION (Continued)

J. OPEB Expense and Deferred Outflows /Inflows of Resources Related to OPEB

For the fiscal year ended December 31, 2021, the District recognized OPEB expense of \$230,406. As of fiscal year ended December 31, 2021 and December 31, 2020, the District reported deferred outflows and inflows related to OPEB from the following sources:

December 31, 2021 (measurement date June 30, 2021)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 18,633	\$ -
Changes in assumptions	371,239	(42,053)
Contributions to OPEB plan subsequent to the measurement date	21,964	-
Total	\$ 411,836	\$ (42,053)

December 31, 2020 (measurement date June 30, 2020)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 20,615	\$ -
Changes in assumptions	392,497	(47,586)
Contributions to OPEB plan subsequent to the measurement date	18,272	-
Total	\$ 431,384	\$ (47,586)

The \$21,964 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2021 measurement date will be recognized as a reduction of the net OPEB liability during the upcoming fiscal year. Other amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized as expense as follows:

Fiscal Year Ended December 31	Deferred Outflows/(Inflows) of Resources
2022	\$ 36,444
2023	36,444
2024	36,444
2025	36,444
2026	36,444
Thereafter	165,599

Beaumont-Cherry Valley Water District

Notes to Financial Statements

For the Year Ended December 31, 2021 and with Comparative Information for the Year Ended December 31, 2020

NOTE 11 – NET POSITION

	December 31, 2021	December 31, 2020
Net Position:		
Net investment in capital assets	\$ 114,503,536	\$ 113,615,348
Restricted	44,022,281	33,664,496
Unrestricted	33,569,937	29,160,218
	<hr/>	<hr/>
Total net position	<u>\$ 192,095,754</u>	<u>\$ 176,440,062</u>

Net investment in capital assets is the value of the District's capital assets, less accumulated depreciation.

As required by GASB Statement No. 34, net position has been classified according to guidelines established for restricted net position. The majority of unrestricted net position, although not legally restricted, has been established pursuant to Board resolution and is primarily composed of reserves for various purposes:

	December 31, 2021	December 31, 2020
Unrestricted Net Position:		
Undesignated	1,292,412	1,197,034
Board of Directors' Designations:		
Capital replacement reserve	24,821,205	21,593,977
Operating reserve	4,660,200	3,980,754
Emergency reserve	2,796,120	2,388,453
	<hr/>	<hr/>
Total designations	32,277,525	27,963,184
	<hr/>	<hr/>
Total unrestricted net position	<u>\$ 33,569,937</u>	<u>\$ 29,160,218</u>

Beaumont-Cherry Valley Water District

Notes to Financial Statements

For the Year Ended December 31, 2021 and with Comparative Information for the Year Ended December 31, 2020

NOTE 12 – DEFINED BENEFIT PENSION PLAN

A. General Information about the Pension Plan

Plan Description

All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (Plan or PERF C) administered by the California Public Employees' Retirement System (CalPERS.) The Plan consists of a miscellaneous pool and a safety pool (also referred to as "risk pools"), which are comprised of individual employer miscellaneous and safety valuation rate plans, respectively. Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous pools. Accordingly, rate plans within the safety or miscellaneous pools are not separate plans under generally accepted accounting principles. Individual employers may sponsor more than one rate plan in the miscellaneous or safety risk pools. The District sponsors two miscellaneous rate plans. Benefit provisions under the Plan are established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS' website, at www.calpers.ca.gov.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 5 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The Plan operates under the provisions of the California Public Employees' Retirement Law (PERL), the California Public Employees' Pension Reform Act of 2013 (PEPRA), and the regulations, procedures and policies adopted by the CalPERS Board of Administration. The Plan's authority to establish and amend the benefit terms are set by the PERL and PEPRA, and may be amended by the California state legislature and in some cases require approval by the CalPERS Board.

The Plan's provisions and benefits in effect at December 31, 2021 are summarized as follows:

	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula	2.7% @ 55	2% @ 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	monthly for life	monthly for life
Retirement age	50 - 55	52 - 67
Monthly benefits, as a % of eligible compensation	2.0% to 2.7%	1.0% to 2.5%
Required employee contribution rates	8.0%	7.5%
Required employer contribution rates	15.870%	8.090%

Beaumont-Cherry Valley Water District

Notes to Financial Statements

For the Year Ended December 31, 2021 and with Comparative Information for the Year Ended December 31, 2020

NOTE 12 – DEFINED BENEFIT PENSION PLAN (Continued)

A. General Information about the Pension Plan (Continued)

Contributions

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS' annual actuarial valuation process. For public agency cost-sharing plans covered by either the Miscellaneous or Safety risk pools, the Plan's actuarially determined rate is based on the estimated amount necessary to pay the Plan's allocated share of the risk pool's costs of benefits earned by employees during the year, and any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Employer contribution rates may change if plan contracts are amended. Payments made by the employer to satisfy contribution requirements that are identified by the pension plan terms as plan member contribution requirements are classified as plan member contributions. Employer Contributions to the Plan for the fiscal year ended December 31, 2021 were \$318,192. The actual employer payments of \$485,323 made to CalPERS by the District during the measurement period ended June 30, 2021 differed from the District's proportionate share of the employer's contributions of \$497,318 by \$11,995, which is being amortized over the expected average remaining service lifetime in the Public Agency Cost-Sharing Multiple Employer Plan.

B. Net Pension Liability

The District's net pension liability for the Plan is measured as the total pension liability, less the pension plan's fiduciary net position. The net pension liability is measured as of June 30, 2021, using an annual actuarial valuation as of June 30, 2020 rolled forward to June 30, 2021 using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is as follows.

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Beaumont-Cherry Valley Water District

Notes to Financial Statements

For the Year Ended December 31, 2021 and with Comparative Information for the Year Ended December 31, 2020

NOTE 12 – DEFINED BENEFIT PENSION PLAN (Continued)

B. Net Pension Liability (Continued)

Valuation Date	June 30, 2020	June 30, 2019
Measurement Date	June 30, 2021	June 30, 2020
Actuarial Cost Method	Entry Age Normal	Entry Age Normal
Asset Valuation Method	Market Value of Assets	Market Value of Assets
Actuarial Assumptions:		
Discount Rate	7.15%	7.15%
Inflation	2.50%	2.50%
Salary Increases	Varies by entry age and service	Varies by entry age and service
Mortality Rate Table ⁽¹⁾	Derived using CalPERS' membership data for all Funds	Derived using CalPERS' membership data for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.50% until purchasing power protection allowance floor on purchasing power applies, 2.50% thereafter	Contract COLA up to 2.50% until purchasing power protection allowance floor on purchasing power applies, 2.50% thereafter

(1) The mortality table used was developed based on CalPERS' specific data. The probabilities of mortality are based on the 2017 CalPERS Experience Study for the period from 1997 to 2015. Pre-retirement and Post-retirement mortality rates include 15 years of projected mortality improvement using 90% of Scale MP-2016 published by the Society of Actuaries. For more details on this table, please refer to the CalPERS Experience Study and Review of Actuarial Assumptions report from December 2017 that can be found on the CalPERS website.

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

All other actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period from 1997 to 2015, including updates to salary increase, mortality and retirement rates. The Experience Study report can be obtained at CalPERS' website, at www.calpers.ca.gov.

Long-term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

Beaumont-Cherry Valley Water District

Notes to Financial Statements

For the Year Ended December 31, 2021 and with Comparative Information for the Year Ended December 31, 2020

NOTE 12 – DEFINED BENEFIT PENSION PLAN (Continued)

B. Net Pension Liability (Continued)

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all of the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The expected real rates of return by asset class are as follows:

<u>Asset Class¹</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1 - 10²</u>	<u>Real Return Years 11+³</u>
Public equity	50.0%	4.80%	5.98%
Fixed Income	28.0%	1.00%	2.62%
Inflation Assets	-	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Assets	13.0%	3.75%	4.93%
Liquidity	1.0%	-	(0.92%)

¹ In the Systems ACFR, fixed income is included in Global Debt Securities; Liquidity is included in Short-term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

² An expected inflation of 2.0% used for this period

³ An expected inflation of 2.92% used for this period

Change of Assumptions

There were no change of assumptions for measurement date June 30, 2021.

Beaumont-Cherry Valley Water District

Notes to Financial Statements

For the Year Ended December 31, 2021 and with Comparative Information for the Year Ended December 31, 2020

NOTE 12 – DEFINED BENEFIT PENSION PLAN (Continued)

B. Net Pension Liability (Continued)

Discount Rate

The discount rate used to measure the total pension liability for PERF C was 7.15%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Subsequent Events

On July 12, 2021, CalPERS reported a preliminary 21.3% net return on investments for fiscal year 2020-21. Based on the thresholds specified in CalPERS Funding Risk Mitigation policy, the excess return of 14.3% prescribes a reduction in investment volatility that corresponds to a reduction in the discount rate used for funding purposes of 0.20%, from 7.00% to 6.80%. Since CalPERS was in the final stages of the four-year Asset Liability Management (ALM) cycle, the board elected to defer any changes to the asset allocation until the ALM process concluded, and the board could make its final decision on the asset allocation in November 2021.

On November 17, 2021, the board adopted a new strategic asset allocation. The new asset allocation along with the new capital market assumptions, economic assumptions and administrative expense assumption support a discount rate of 6.90% (net of investment expense but without a reduction for administrative expense) for financial reporting purposes. This includes a reduction in the price inflation assumption from 2.50% to 2.30% as recommended in the November 2021 CalPERS Experience Study and Review of Actuarial Assumptions. This study also recommended modifications to retirement rates, termination rates, mortality rates and rates of salary increases that were adopted by the board. These new assumptions will be reflected in the GASB 68 accounting valuation reports for the June 30, 2022, measurement date.

Pension Plan Fiduciary Net Position

Information about the pension plan's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fiduciary net position are presented in CalPERS' audited financial statements, which are publicly available reports that can be obtained at CalPERS' website, at www.calpers.ca.gov. The plan's fiduciary net position and additions to/deductions from the plan's fiduciary net position have been determined on the same basis used by the pension plan, which is the economic resources measurement focus and the accrual basis of accounting. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. Investments are reported at fair value.

Beaumont-Cherry Valley Water District

Notes to Financial Statements

For the Year Ended December 31, 2021 and with Comparative Information for the Year Ended December 31, 2020

NOTE 12 – DEFINED BENEFIT PENSION PLAN (Continued)

C. Proportionate Share of Net Pension Liability

The following table shows the District’s proportionate share of the net pension liability over the measurement period.

	Increase (Decrease)
	Net Pension Liability
Balance at: 6/30/2020 (Valuation Date)	\$ 2,594,236
Balance at: 6/30/2021 (Measurement Date)	1,099,379
Net Changes during 2020-21	(1,494,857)

The District’s proportion of the net pension liability was determined by CalPERS using the output from the Actuarial Valuation System and the fiduciary net position, as provided in the CalPERS Public Agency Cost-Sharing Allocation Methodology Report, which is a publicly available report that can be obtained at CalPERS’ website, at www.calpers.ca.gov. The District’s proportionate share of the net pension liability for the Plan as of the June 30, 2020 and 2021 measurement dates was as follows:

Proportionate Share - December 31, 2020 (measurement date June 30, 2020)	0.023843%
Proportionate Share - December 31, 2021 (measurement date June 30, 2021)	0.020330%
Change - Increase (Decrease)	-0.003513%
<hr/>	
Proportionate Share - December 31, 2019 (measurement date June 30, 2019)	0.022726%
Proportionate Share - December 31, 2020 (measurement date June 30, 2020)	0.023843%
Change - Increase (Decrease)	0.001117%

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District’s proportionate share of the net pension liability of the Plan as of the measurement date, calculated using the discount rate of 7.15 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (6.15 percent) or 1 percentage-point higher (8.15 percent) than the current rate:

Beaumont-Cherry Valley Water District

Notes to Financial Statements

For the Year Ended December 31, 2021 and with Comparative Information for the Year Ended December 31, 2020

NOTE 12 – DEFINED BENEFIT PENSION PLAN (Continued)

C. Proportionate Share of Net Pension Liability (Continued)

December 31, 2021

	Discount Rate - 1% (6.15%)	Current Discount Rate (7.15%)	Discount Rate + 1% (8.15%)
Plan's Net Pension Liability	\$ 2,913,962	\$ 1,099,379	\$ (400,711)

December 31, 2020

	Discount Rate - 1% (6.15%)	Current Discount Rate (7.15%)	Discount Rate + 1% (8.15%)
Plan's Net Pension Liability	\$ 4,281,446	\$ 2,594,236	\$ 1,200,147

Amortization of Deferred Outflows and Deferred Inflows of Resources

Under GASB 68, gains and losses related to changes in total pension liability and fiduciary net position are recognized in pension expense systematically over time.

The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense.

The amortization period differs depending on the source of the gain or loss:

Net difference between projected and actual earnings on pension plan investments	5-year straight-line amortization
All other amounts	Straight-line amortization over the expected average remaining service lives (EARSL) of all members that are provided with benefits (active, inactive and retired) as of the beginning of the measurement period

The expected average remaining service lifetime (EARSL) is calculated by dividing the total future service years by the total number of plan participants (active, inactive, and retired) in the Public Agency Cost-Sharing Multiple-Employer Plan (PERF C).

Beaumont-Cherry Valley Water District

Notes to Financial Statements

For the Year Ended December 31, 2021 and with Comparative Information for the Year Ended December 31, 2020

NOTE 12 – DEFINED BENEFIT PENSION PLAN (Continued)

C. Proportionate Share of Net Pension Liability (Continued)

The EARSL for PERF C for the measurement period ending June 30, 2021 is 3.7 years, which was obtained by dividing the total service years of 561,622 (the sum of remaining service lifetimes of the active employees) by 150,648 (the total number of participants: active, inactive, and retired) in PERF C. Inactive employees and retirees have remaining service lifetimes equal to 0. Total future service is based on the members' probability of decrementing due to an event other than receiving a cash refund.

D. Pension Expense and Deferred Outflows and Deferred Inflows of Resources Related to Pensions

As of the start of the measurement period (July 1, 2020), the District's net pension liability was \$2,594,236. For the measurement period ending June 30, 2021 (the measurement date), the District incurred a pension expense/(income) of \$(333,335).

As of December 31, 2021 and 2020, the District has deferred outflows and deferred inflows of resources related to pensions as follows:

December 31, 2021	Deferred Outflows of Resources	Deferred Inflows of Resources
	<u> </u>	<u> </u>
Differences Between Expected and Actual Experience	\$ 123,284	\$ -
Changes of Assumptions	-	-
Difference Between Projected and Actual Earnings on Pension Plan Investments	-	(959,700)
Change in Employer's Proportion	190,044	-
Difference in Actual vs Projected Contributions	4,648	(10,133)
Pension Contributions Subsequent to Measurement Date	156,222	-
Total	<u>\$ 474,198</u>	<u>\$ (969,833)</u>

Beaumont-Cherry Valley Water District

Notes to Financial Statements

For the Year Ended December 31, 2021 and with Comparative Information for the Year Ended December 31, 2020

NOTE 12 – DEFINED BENEFIT PENSION PLAN (Continued)

D. Pension Expense and Deferred Outflows and Deferred Inflows of Resources Related to Pensions (Continued)

December 31, 2020

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Experience	\$ 133,689	\$ -
Changes of Assumptions	-	(18,503)
Difference Between Projected and Actual Earnings on Pension Plan Investments	77,066	-
Change in Employer's Proportion	160,412	-
Difference in Actual vs Projected Contributions	10,457	(12,895)
Pension Contributions Subsequent to Measurement Date	159,438	-
Total	<u>\$ 541,062</u>	<u>\$ (31,398)</u>

The amounts above are net of outflows and inflows recognized in the 2020-21 measurement period expense. Contributions subsequent to the measurement date of \$156,222 reported with deferred outflows of resources will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in future pension expense as follows:

<u>Fiscal Year Ended December 31:</u>	<u>Deferred Outflows/(Inflows) of Resources</u>
2022	\$ (77,960)
2023	(123,215)
2024	(185,470)
2025	(265,212)
2026	-

E. Payable to the Pension Plan

At December 31, 2021, the District reported a payable of \$0 for the outstanding amount of contributions to the pension plan required for the year then ended.

Beaumont-Cherry Valley Water District

Notes to Financial Statements

For the Year Ended December 31, 2021 and with Comparative Information for the Year Ended December 31, 2020

NOTE 13 – COMMITMENTS

In 2004, the Beaumont Basin Watermaster (Watermaster) was created to manage the groundwater excavations, replenishment thereof, and storage of supplemental water within the Beaumont Basin. The Watermaster consists of representatives from the Beaumont-Cherry Valley Water District, the City of Banning, the City of Beaumont, the South Mesa Water Company, and the Yucaipa Valley Water District. The District is a member agency of the Watermaster and contributes a varied annual amount to the Watermaster to fund its operations. For the years ended December 31, 2021 and 2020, the District contributed \$46,005 and \$42,354, respectively.

NOTE 14 – CONTINGENCIES

In the ordinary course of operations, the District is subject to claims and litigation from outside parties. After consultation with legal counsel, the District believes the ultimate outcome of such matters, if any, will not have a material adverse effect on the financial position of the District.

NOTE 15 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District is a member of the Association of California Water Agencies/Joint Powers Insurance Authority (ACWA/JPIA), an intergovernmental risk sharing joint powers authority created to provide self-insurance programs for California water agencies. The purpose of the ACWA/JPIA is to arrange and administer programs of self-insured losses and to purchase excess insurance coverage. At December 31, 2021, the District participated in the liability, property, and workers' compensation programs of the ACWA/JPIA as follows:

- General and auto liability, public officials, employees, and authorized volunteers against third-party losses arising out of liability imposed by law or assumed by contract. Total risk financing limits of \$2,000,000, combined single limit at \$2,000,000 per occurrence. The District purchased additional excess coverage layers: \$60 million for general, auto and public officials liability, which increases the limits on the insurance coverage noted above.

Beaumont-Cherry Valley Water District

Notes to Financial Statements

For the Year Ended December 31, 2021 and with Comparative Information for the Year Ended December 31, 2020

NOTE 15 – RISK MANAGEMENT (Continued)

In addition to the above, the District also has the following insurance coverage:

- Employee dishonesty coverage up to \$100,000 per loss includes public employee dishonesty, forgery or alteration and theft, computer fraud, disappearance and destruction coverages, subject to a \$1,000 deductible per occurrence.
- Property loss is paid at the replacement cost for property on file, if replaced within two years after the loss, otherwise paid on an actual cash value basis, to a combined total of \$100 million per occurrence, subject to a \$1,000 deductible per occurrence. Mobile equipment and vehicles have a \$1,000 deductible and \$500 deductible per occurrence, respectively.
- Boiler and machinery coverage for the replacement cost up to \$100 million per occurrence, subject to various deductibles depending on the type of equipment.
- Workers' compensation insurance up to California statutory limits for all work related injuries/illnesses covered by California law.

Settled claims have not exceeded any of the coverage amounts in any of the last three fiscal years and there was no reduction in the District's insurance coverage during the year ended December 31, 2021. Liabilities are recorded when it is probable that a loss has been incurred and the amount of the loss can be reasonably estimated net of the respective insurance coverage.

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Required Supplementary Information

Beaumont-Cherry Valley Water District

**Required Supplementary Information
Schedule of Proportionate Share of the Net Pension Liability and Related Ratios as of the Measurement Date
Last 10 Years***

Measurement Date	Employer's Proportion of the Collective Net Pension Liability ¹	Employer's Proportionate Share of the Collective Net Pension Liability	Employer's Covered Payroll	Employer's Proportionate Share of the Net Pension Liability as a Percentage of the Employer's Covered Payroll	Pension Plan's Fiduciary Net Position as a Percentage of the Total Pension Liability
6/30/2015	0.020719%	\$ 1,422,127	\$ 1,716,891	82.83%	82.06%
6/30/2016	0.020557%	1,778,844	1,894,097	93.92%	75.87%
6/30/2017	0.021444%	2,126,622	1,969,047	108.00%	75.39%
6/30/2018	0.021583%	2,079,843	2,128,022	97.74%	79.62%
6/30/2019	0.022726%	2,328,743	2,455,799	94.83%	79.53%
6/30/2020	0.023843%	2,594,236	2,589,031	100.20%	79.54%
6/30/2021	0.020330%	1,099,379	2,508,970	43.82%	92.00%

¹ Proportion of the collective net pension liability represents the plan's proportion of PERF C, which includes both the Miscellaneous and Safety Risk pools excluding the 1959 Survivors Risk Pool.

* Measurement date 6/30/2014 (fiscal year 2015) was the 1st year of implementation. Additional years will be presented as they become available.

Beaumont-Cherry Valley Water District

Required Supplementary Information Schedule of Plan Contributions – Pension Last 10 Years*

Fiscal Year	Contractually Determined Contributions	Contributions in Relation to the Contractually Determined Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/2015	\$ 275,729	\$ (275,729)	\$ -	\$ 1,914,001	14.41%
12/31/2016	237,259	(237,259)	-	1,985,446	11.95%
12/31/2017	241,633	(241,633)	-	2,019,541	11.96%
12/31/2018	275,682	(275,682)	-	2,393,812	11.52%
12/31/2019	303,397	(303,397)	-	2,532,417	11.98%
12/31/2020	316,818	(316,818)	-	2,537,048	12.49%
12/31/2021	318,192	(318,192)	-	2,552,490	12.47%

* Measurement date 6/30/2014 (fiscal year 2015) was the 1st year of implementation. Additional years will be presented as they become available.

Notes to Schedule:

Change in Benefit Terms: There were no changes to benefit terms that applied to all members of the Public Agency Pool. Additionally, the figures above do not include any liability impact that may have resulted from Golden Handshakes that occurred after the June 30, 2020 valuation date, unless the liability impact is deemed to be material to the Public Agency Pool.

Changes in Assumptions: There were no assumption changes for the 2020 actuarial valuation (2021 measurement period). For the 2019 actuarial valuation (2020 measurement period), a new amortization policy came into effect shortening the period over which actuarial gains and losses are amortized from 30 years to 20 years with the payments computed as a level dollar amount. A five-year ramp-up and ramp-down on UAL bases attributable to assumption changes and non-investment gain and losses is no longer utilized and a five-year ramp-down on investment gains/losses is also not utilized. There were no changes in assumptions in 2019. In 2018, demographic assumptions and inflation rate were changed in accordance to the CalPERS Experience Study and Review of Actuarial Assumptions December 2017. There were no changes in the discount rate in 2019. In 2017, the accounting discount rate was reduced from 7.65 percent to 7.15 percent. In 2016, there were no changes in the discount rate. In 2015, amounts reported reflect an adjustment of the discount rate from 7.5 percent (net of administrative expense) to 7.65 percent (without a reduction for pension plan administrative expense). In 2014, amounts reported were based on the 7.5 percent discount rate.

Beaumont-Cherry Valley Water District

Required Supplementary Information Schedule of Changes in Other Post-Employment Benefits and Related Ratios Last Ten Years*

Fiscal Year - December 31, Measurement Period - June 30,	2018	2019	2020	2021
	2018	2019	2020	2021
Total OPEB Liability				
Service cost	\$ 108,164	\$ 104,143	\$ 116,929	\$ 145,436
Interest	48,433	54,966	57,750	48,368
Differences between expected and actual experience	-	-	22,597	-
Changes in assumptions	(64,185)	90,015	348,579	18,737
Benefit payments	(12,565)	(29,345)	(35,122)	(36,387)
Net change in total OPEB liability	79,847	219,779	510,733	176,154
Total OPEB liability - beginning	1,251,010	1,330,857	1,550,636	2,061,369
Total OPEB liability - ending	\$ 1,330,857	\$ 1,550,636	\$ 2,061,369	\$ 2,237,523
Plan fiduciary net position as a percentage of the total OPEB liability	0.0%	0.0%	0.0%	0.0%
Covered-employee payroll	\$ 2,186,445	\$ 2,353,519	\$ 2,473,694	\$ 2,450,708
Total OPEB liability as a percentage of covered employee payroll	60.9%	65.9%	83.3%	91.3%

Notes to schedule:

Changes in assumptions: Discount rate changed from 2.21% in 2020 to 2.16% in 2021. Discount rate changed from 3.50% in 2019 to 2.21% in 2020. Discount rate changed from 3.87% in 2018 to 3.50% in 2019.

The District does not have assets accumulated in a trust that meet the criteria of GASB 75 to pay related benefits. Benefits are not based on a measure of pay, therefore covered-employee payroll is used.

*Historical information is required for measurement periods for which GASB 75 is applicable. Future years' information will be displayed up to 10 years as information becomes available. Fiscal year 2018 was the first year of implementation.



Statistical Section

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Statistical Section

This section of the District's comprehensive annual financial report presents detailed information as a context for understanding what the information in the accompanying financial statements, notes disclosures, and required supplementary information says about the District's overall financial health.

Contents

Financial Trends

These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the factors affecting the District's ability to generate revenues.

Debt Capacity

These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place and to help make comparisons over time and with other agencies.

Operating Information

These schedules contain information about the District's operations and resources to help the reader understand how the District's financial information relates to the services the District provides and the activities it performs.

Sources

Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

Beaumont-Cherry Valley Water District

Net Position by Component Last Ten Years

	2012	2013	2014	2015	2016
Net investment in capital assets	\$ 98,791,875	\$ 117,924,668	\$ 116,054,562	\$ 115,246,313	\$ 114,241,568
Restricted for capital commitments	-	-	2,138,747	9,225,608	10,226,231
Unrestricted	5,827,344	5,499,646	13,498,835	14,338,676	25,294,018
Total net position	<u>\$ 104,619,219</u>	<u>\$ 123,424,314</u>	<u>\$ 131,692,144</u>	<u>\$ 138,810,597</u>	<u>\$ 149,761,817</u>

	2017	2018	2019	2020	2021
Net investment in capital assets	\$ 112,850,063	\$ 115,174,259	\$ 114,636,883	\$ 113,615,348	\$ 114,503,536
Restricted for capital commitments	21,287,702	26,824,036	30,057,752	33,664,496	44,022,281
Unrestricted	26,777,618	28,191,312	27,472,086	29,160,218	33,569,937
Total net position	<u>\$ 160,915,383</u>	<u>\$ 170,189,607</u>	<u>\$ 172,166,721</u>	<u>\$ 176,440,062</u>	<u>\$ 192,095,754</u>

Source: *Beaumont-Cherry Valley Water District*

Beaumont-Cherry Valley Water District

Changes in Net Position Last Ten Years

	2012	2013	2014	2015
OPERATING REVENUES				
Metered water sales	\$ 5,139,923	\$ 5,046,558	\$ 5,174,292	\$ 4,165,087
Water service charges	2,339,128	2,544,173	2,623,140	2,756,998
Water importation pass-through charges	2,318,837	2,321,236	2,334,731	1,889,751
Water pumping power pass-through charges	1,663,191	1,685,246	1,674,936	1,355,677
Development and installation charges	146,889	271,122	315,244	348,830
Other revenue	364,628	369,537	313,807	315,952
Total operating revenues	11,972,596	12,237,872	12,436,150	10,832,295
OPERATING EXPENSES ⁽¹⁾				
Salaries and employee benefits	4,040,757	3,780,225	2,985,138	3,076,232
Pension expense (credit)	-	-	-	394,267
Energy expenses	1,231,156	1,435,343	1,772,112	1,371,858
Water purchases	2,642,003	2,607,642	1,396,410	879,066
Administration	552,707	270,533	173,873	381,598
Operations	281,110	297,048	468,345	236,757
Maintenance and repairs	577,422	272,990	469,552	591,554
Depreciation	2,072,402	2,528,691	2,514,369	2,517,384
Insurance	95,208	96,385	80,162	78,285
Professional fees	211,580	295,528	310,590	184,169
Other expenses	11,749	11,246	10,736	10,503
Total operating expenses	11,716,094	11,595,631	10,181,287	9,721,673
Operating Income (loss)	256,502	642,241	2,254,863	1,110,622
NONOPERATING REVENUES (EXPENSES)				
Interest earnings	110,426	84,830	55,597	84,254
Rental income	22,969	17,815	21,007	20,103
Other revenue	43,092	3,889	291,671	35,528
Gain/loss on disposal of capital assets	-	(41,421)	3,310	-
Interest expense	(122,975)	(49,968)	(300)	-
Total nonoperating revenues (expenses)	53,512	15,145	371,285	139,885
Income (loss) before contributions	310,014	657,386	2,626,148	1,250,507
CAPITAL CONTRIBUTIONS				
Donated capital assets	-	-	-	1,092,505
Capital contribution to other government	-	-	-	-
Capacity charges	66,382	1,025,791	2,677,180	6,296,897
Total capital contributions	66,382	1,025,791	2,677,180	7,389,402
SPECIAL ITEM				
Change in assumptions - OPEB	-	-	2,964,502	-
Change in net position	376,396	1,683,177	8,267,830	8,639,909
Net position, beginning of year	104,477,517	104,619,219	123,424,314	131,692,144
Prior period adjustment	(234,694)	17,121,918	-	(1,521,456)
Net position, end of year	\$ 104,619,219	\$ 123,424,314	\$ 131,692,144	\$ 138,810,597

Note:

(1) Amounts may appear to be inconsistent and incomparable as classifications of operating expenses changed in 2012

Source: Beaumont-Cherry Valley Water District

Beaumont-Cherry Valley Water District

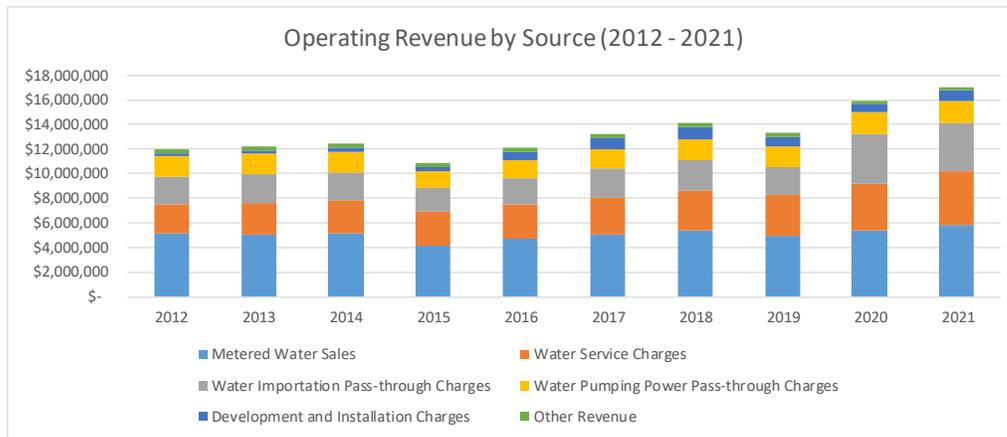
(continued)

2016	2017	2018	2019	2020	2021
\$ 4,655,883	\$ 5,060,758	\$ 5,375,165	\$ 4,933,445	\$ 5,332,496	\$ 5,838,776
2,865,733	3,014,752	3,238,643	3,403,608	3,893,907	4,303,343
2,102,694	2,288,455	2,424,212	2,237,051	3,951,457	3,918,607
1,508,460	1,641,681	1,739,022	1,604,661	1,820,448	1,854,589
653,251	818,430	979,629	851,465	712,920	857,886
353,419	353,433	403,970	321,521	179,339	214,127
<u>12,139,440</u>	<u>13,177,509</u>	<u>14,160,641</u>	<u>13,351,751</u>	<u>15,890,567</u>	<u>16,987,328</u>
2,974,987	3,395,058	3,855,018	4,197,179	4,515,442	4,563,552
(225,040)	(87,514)	92,646	242,066	268,910	(489,557)
1,344,733	1,598,665	1,760,641	1,591,985	2,105,011	2,470,785
2,954,123	4,308,030	3,842,357	5,200,241	4,390,995	1,163,484
193,382	284,724	313,973	508,291	551,523	613,685
234,245	292,991	420,403	440,041	421,946	603,960
604,118	515,645	493,357	744,870	926,039	726,088
2,528,643	2,591,208	2,575,804	2,707,811	2,865,579	2,923,539
75,502	73,674	73,530	75,858	92,035	108,645
228,162	250,504	144,908	272,752	236,248	462,675
10,978	12,115	11,334	14,205	13,660	16,501
<u>10,923,833</u>	<u>13,235,100</u>	<u>13,583,971</u>	<u>15,995,299</u>	<u>16,387,388</u>	<u>13,163,357</u>
<u>1,215,607</u>	<u>(57,591)</u>	<u>576,670</u>	<u>(2,643,548)</u>	<u>(496,821)</u>	<u>3,823,971</u>
180,342	350,406	1,121,500	1,668,981	942,888	108,532
20,577	21,715	20,934	23,805	23,089	26,101
1,101	89,591	24,681	3,328	78,187	720,864
(7,898)	(37,031)	-	15,840	-	-
-	-	-	-	-	-
<u>194,122</u>	<u>424,681</u>	<u>1,167,115</u>	<u>1,711,954</u>	<u>1,044,164</u>	<u>855,497</u>
<u>1,409,729</u>	<u>367,090</u>	<u>1,743,785</u>	<u>(931,594)</u>	<u>547,343</u>	<u>4,679,468</u>
1,004,624	-	2,423,839	313,440	-	324,740
-	-	-	(569,812)	-	-
<u>8,536,867</u>	<u>11,270,398</u>	<u>5,282,211</u>	<u>2,989,469</u>	<u>3,725,998</u>	<u>10,651,484</u>
<u>9,541,491</u>	<u>11,270,398</u>	<u>7,706,050</u>	<u>2,733,097</u>	<u>3,725,998</u>	<u>10,976,224</u>
-	-	-	-	-	-
10,951,220	11,637,488	9,449,835	1,801,503	4,273,341	15,655,692
138,810,597	149,761,817	160,915,383	170,365,218	172,166,721	176,440,062
-	(483,922)	-	-	-	-
<u>\$ 149,761,817</u>	<u>\$ 160,915,383</u>	<u>\$ 170,365,218</u>	<u>\$ 172,166,721</u>	<u>\$ 176,440,062</u>	<u>\$ 192,095,754</u>

Beaumont-Cherry Valley Water District

Operating Revenue by Source Last Ten Years

Fiscal Year	Metered Water Sales	Water Service Charges	Water Importation Pass-through Charges	Water Pumping Power Pass-through Charges	Development and Installation Charges	Other Revenue	Totals
2012	\$ 5,139,923	\$ 2,339,128	\$ 2,318,837	\$ 1,663,191	\$ 146,889	\$ 364,628	\$ 11,972,596
2013	5,046,558	2,544,173	2,321,236	1,685,246	271,122	369,537	12,237,872
2014	5,174,292	2,623,140	2,334,731	1,674,936	315,244	313,807	12,436,150
2015	4,165,087	2,756,998	1,889,751	1,355,677	348,830	315,952	10,832,295
2016	4,655,883	2,865,733	2,102,694	1,508,460	653,251	353,419	12,139,440
2017	5,060,758	3,014,752	2,288,455	1,641,681	818,430	353,433	13,177,509
2018	5,375,165	3,238,643	2,424,212	1,739,022	979,629	403,970	14,160,641
2019	4,933,445	3,403,608	2,237,051	1,604,661	851,465	321,521	13,351,751
2020	5,332,496	3,893,907	3,951,457	1,820,448	712,920	179,339	15,890,567
2021	5,838,776	4,303,343	3,918,607	1,854,589	857,886	214,127	16,987,328

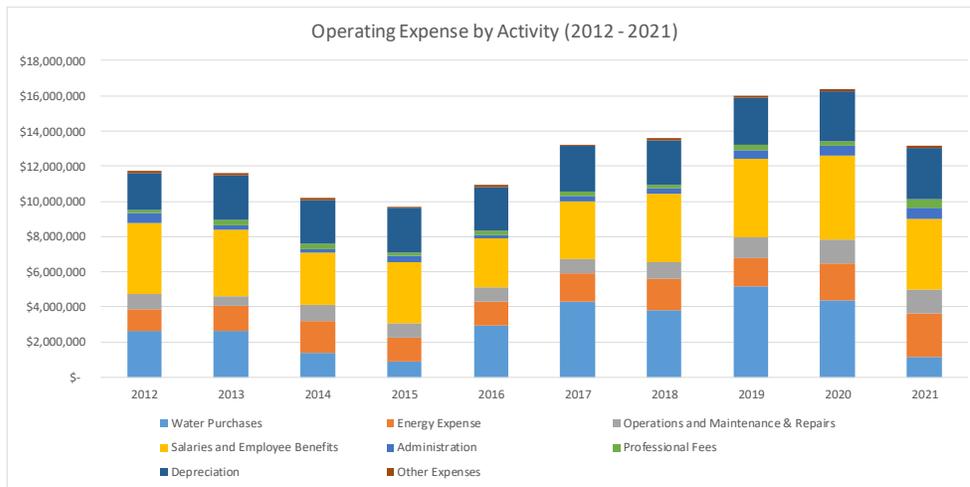


Source: Beaumont-Cherry Valley Water District

Beaumont-Cherry Valley Water District

Operating Expense by Activity⁽¹⁾⁽²⁾ Last Ten Years

Fiscal Year	Salaries and Employee Benefits	Water Purchases	Energy Expense	Operations and Maintenance & Repairs	Administration	Professional Fees	Depreciation	Other Expenses	Totals
2012	\$ 4,040,757	\$ 2,642,003	\$ 1,231,156	\$ 858,532	\$ 552,707	\$ 211,580	\$ 2,072,402	\$ 106,957	\$ 11,716,094
2013	3,780,225	2,607,642	1,435,343	570,038	270,533	295,528	2,528,691	107,631	11,595,631
2014	2,985,138	1,396,410	1,772,112	937,897	173,873	310,590	2,514,369	90,898	10,181,287
2015	3,470,499	879,066	1,371,858	828,311	381,598	184,169	2,517,384	88,788	9,721,673
2016	2,749,947	2,954,123	1,344,733	838,363	193,382	228,162	2,528,643	86,480	10,923,833
2017	3,307,544	4,308,030	1,598,665	808,636	284,724	250,504	2,591,208	85,789	13,235,100
2018	3,947,664	3,842,357	1,760,641	913,760	313,973	144,908	2,575,804	84,864	13,583,971
2019	4,439,245	5,200,241	1,591,985	1,184,911	508,291	272,752	2,707,811	90,063	15,995,299
2020	4,784,352	4,390,995	2,105,011	1,347,985	551,523	236,248	2,865,579	105,695	16,387,388
2021	4,073,995	1,163,484	2,470,785	1,330,048	613,685	462,675	2,923,539	125,146	13,163,357



Notes:

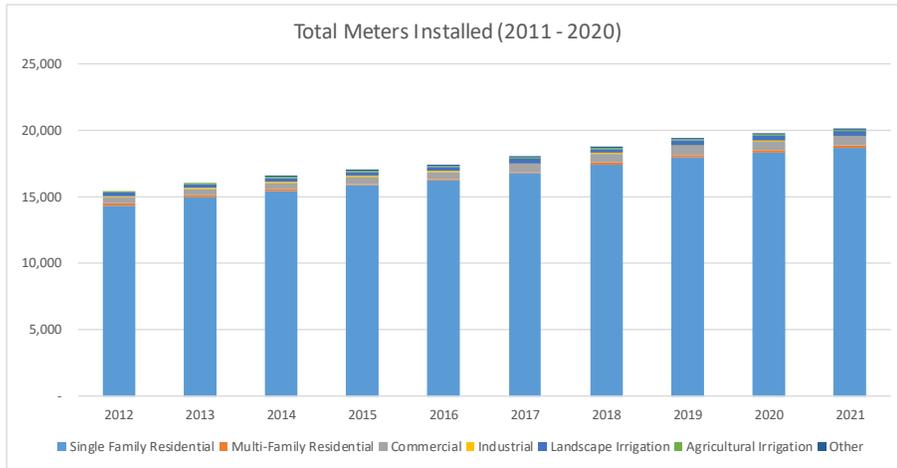
- (1) Amounts may appear to be inconsistent and incomparable as classifications of operating expenses changed in 2012
- (2) Some amounts from the Changes in Net Position schedule are grouped together for comparability

Source: Beaumont-Cherry Valley Water District

Beaumont-Cherry Valley Water District

Customers by Type Last Ten Years

Fiscal Year	Single Family Residential	Multi-Family Residential	Commercial	Industrial	Landscape Irrigation	Agricultural Irrigation	Other	Totals
2012	14,388	130	507	26	297	86	-	15,434
2013	14,981	140	536	31	311	89	-	16,088
2014	15,436	140	540	31	314	90	1	16,552
2015	15,860	140	546	31	321	90	2	16,990
2016	16,222	141	560	31	326	89	1	17,370
2017	16,768	141	631	31	337	88	1	17,997
2018	17,430	159	692	33	354	88	1	18,757
2019	18,004	159	700	33	364	87	2	19,349
2020	18,326	162	714	33	367	87	1	19,690
2021	18,716	162	719	33	375	87	2	20,094



Source: Beaumont-Cherry Valley Water District

Beaumont-Cherry Valley Water District

Principal Customers Current and Nine Years Ago

Customer	2012		2021		Change in Consumption	Percentage of Change
	Annual Consumption (hcf)	Percentage of Total Consumption	Annual Consumption (hcf)	Percentage of Total Consumption		
City of Beaumont	399,014	7.90%	307,263	5.32%	(91,751)	-29.86%
K Hovnanians Four Seasons	173,938	3.44%	194,603	3.37%	20,665	10.62%
Beaumont Unified School District	195,560	3.87%	159,552	2.76%	(36,008)	-22.57%
Solera Oak Valley Greens	72,109	1.43%	61,156	1.06%	(10,953)	-17.91%
Perricone Juices	33,216	0.66%	59,081	1.02%	25,865	43.78%
Fairway Cyn Comm Assoc	51,209	1.01%	58,071	1.01%	6,862	11.82%
Highland Sprgs Cntry Club	53,977	1.07%	56,448	0.98%	2,471	4.38%
CJ Foods Manufacturing	3,041	0.06%	49,461	0.86%	46,420	93.85%
TNT Blanchard General Eng Inc	-	0.00%	44,436	0.77%	44,436	100.00%
RSI Communities	-	0.00%	40,141	0.70%	40,141	100.00%
	<u>982,064</u>	<u>19.45%</u>	<u>1,030,212</u>	<u>17.85%</u>	<u>48,148</u>	
Total Water Consumed	<u>5,050,191</u>	<u>100.00%</u>	<u>5,771,966</u>	<u>100.00%</u>		

Source: Beaumont-Cherry Valley Water District

Beaumont-Cherry Valley Water District

Revenue Rates Last Ten Years

Charges for Water Used (per ccf)											
Fiscal Year	Single-Family Residential			Multi-Family Residential		Commercial	Fire Service	Landscape	Agricultural Irrigation	Construction	Non-Potable
	Tier 1	Tier 2	Tier 3	Tier 1	Tier 2						
2012	0.96	1.05	n/a	0.96	0.98	0.99	0.99	1.15	1.01	1.15	n/a
2013	0.96	1.05	n/a	0.96	0.98	0.99	0.99	1.15	1.01	1.15	n/a
2014	0.96	1.05	n/a	0.96	0.98	0.99	0.99	1.15	1.01	1.15	n/a
2015	0.96	1.05	n/a	0.96	0.98	0.99	0.99	1.15	1.01	1.15	n/a
2016	0.96	1.05	n/a	0.96	0.98	0.99	0.99	1.15	1.01	1.15	n/a
2017	0.96	1.05	n/a	0.96	0.98	0.99	0.99	1.15	1.01	1.15	n/a
2018	0.96	1.05	n/a	0.96	0.98	0.99	0.99	1.15	1.01	1.15	n/a
2019	0.96	1.05	n/a	0.96	0.98	0.99	0.99	1.15	1.01	1.15	n/a
2020	0.66	0.81	1.36	1.01	n/a	0.95	1.17	1.06	1.06	1.17	0.72
2021	0.71	0.87	1.46	1.09	n/a	1.02	1.26	1.14	1.14	1.26	1.02

Domestic Service Charge (bi-monthly)											
Fiscal Year	5/8"	3/4"	1"	1.5"	2"	3"	4"	6"	8"	10"	12"
2012	\$ 18.01	27.02	45.03	90.06	144.09	288.18	450.28	900.55	1,440.88	2,071.27	2,791.71
2013	\$ 18.01	27.02	45.03	90.06	144.09	288.18	450.28	900.55	1,440.88	2,071.27	2,791.71
2014	\$ 18.01	27.02	45.03	90.06	144.09	288.18	450.28	900.55	1,440.88	2,071.27	2,791.71
2015	\$ 18.01	27.02	45.03	90.06	144.09	288.18	450.28	900.55	1,440.88	2,071.27	2,791.71
2016	\$ 18.01	27.02	45.03	90.06	144.09	288.18	450.28	900.55	1,440.88	2,071.27	2,791.71
2017	\$ 18.01	27.02	45.03	90.06	144.09	288.18	450.28	900.55	1,440.88	2,071.27	2,791.71
2018	\$ 18.01	27.02	45.03	90.06	144.09	288.18	450.28	900.55	1,440.88	2,071.27	2,791.71
2019	\$ 18.01	27.02	45.03	90.06	144.09	288.18	450.28	900.55	1,440.88	2,071.27	2,791.71
2020	\$ 22.58	31.13	48.24	91.01	142.33	304.84	544.34	1,117.43	2,400.46	3,597.95	4,538.84
2021	\$ 24.17	33.31	51.62	97.39	152.30	326.18	582.45	1,195.66	2,568.50	3,849.81	4,856.56

Source: Beaumont-Cherry Valley Water District

Beaumont-Cherry Valley Water District

Ratios of Outstanding Debt by Type Last Ten Years

Fiscal Year	General Obligation Bonds	Revenue Bonds	Notes Payable	Capital Leases	Loans Payable	Total Outstanding Debt	Per Capita	Share of Personal Income
2012	-	-	\$ 2,600,000	-	-	\$ 2,600,000	\$ 66.07	0%
2013	-	-	-	-	-	-	-	0%
2014	-	-	-	-	-	-	-	0%
2015	-	-	-	-	-	-	-	0%
2016	-	-	-	-	-	-	-	0%
2017	-	-	-	-	-	-	-	0%
2018	-	-	-	-	-	-	-	0%
2019	-	-	-	-	-	-	-	0%
2020	-	-	-	-	-	-	-	0%
2021	-	-	-	-	-	-	-	0%

Source: Beaumont-Cherry Valley Water District

Beaumont-Cherry Valley Water District

Debt Coverage Last Ten Years

Fiscal Year	Net Revenues	Operating Expenses	Net Available Revenues	Principal	Interest	Total	Debt Coverage Ratio
2012	\$ 12,215,465	\$ (9,643,692)	\$ 2,571,773	\$ 985,000	\$ 112,976	\$ 1,097,976	2.61
2013	13,370,197	(9,066,940)	4,303,257	2,600,000	71,938	2,671,938	1.66
2014	15,481,605	(7,666,918)	7,814,687	-	300	300	0.00
2015	17,269,077	(7,204,289)	10,064,788	-	-	-	0.00
2016	20,878,327	(8,395,190)	12,483,137	-	-	-	0.00
2017	24,909,619	(10,643,892)	14,265,727	-	-	-	0.00
2018	20,434,356	(11,008,167)	9,426,189	-	-	-	0.00
2019	18,037,334	(13,287,488)	4,749,846	-	-	-	0.00
2020	20,660,729	(13,521,809)	7,138,920	-	-	-	0.00
2021	28,494,309	(10,239,818)	18,254,491	-	-	-	0.00

Source: Beaumont-Cherry Valley Water District

*=Excludes depreciation expense

Beaumont-Cherry Valley Water District

Demographic and Economic Statistics Last Ten Years

Calendar Year	Population	County of Riverside		
		Median Household Income	Per Capita Personal Income	Unemployment Rate
2012	39,353	\$ 57,096	\$ 23,863	14.2%
2013	40,424	56,529	23,591	14.9%
2014	42,117	63,523	23,660	14.3%
2015	43,629	56,603	23,783	12.9%
2016	45,349	57,972	24,443	11.3%
2017	46,179	60,807	25,700	4.3%
2018	49,630	63,948	27,142	4.1%
2019	51,475	67,005	28,596	3.6%
2020	52,686	67,005	28,596	8.6%
2021	53,036	71,000	29,900	4.9%

Sources:

Population: State of California Department of Finance

County Data: Riverside County Office of Economic Development

Beaumont-Cherry Valley Water District

**Principal Employers for the Community Area ⁽¹⁾
Current Year ⁽³⁾**

Employer	2019 ⁽³⁾	
	Number of Employees	Percent of Total Employment ⁽²⁾
County of Riverside	21,672	25.56%
Amazon	10,500	12.39%
University of California, Riverside	9,770	11.53%
March Air Reserve Base	9,600	11.32%
Stater Bros	8,304	9.79%
Kaiser Permanente Riverside Medical Center	5,700	6.72%
Pechanga Resort & Casino	5,078	5.99%
Walmart	4,931	5.82%
Corona-Norco Unified School District	4,903	5.78%
Ross Dress For Less	4,321	5.10%
Total	84,779	100.00%

Notes:

- (1) Community Area defined as the County of Riverside
- (2) Total employment for the ten major employers for the community area
- (3) County of Riverside Economic Development Agency last updated 2019

Source: *Riverside County Economic Development Agency*

Beaumont-Cherry Valley Water District

Full-time and Part-time District Employees by Department Last Ten Years⁽¹⁾

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Department										
Engineering	2	2	2	2	3	5	5	6	5	5
Finance & Administrative Services	7	8	6	10	10	12	13	13	12	13
IT	1	1	1	1	1	1	1	1	1	1
Human Resources	0	0	0	0	0	0	0	1	1	1
Operations										
Source of Supply	3	3	3	3	3	4	4	4	5	5
Transmission and Distribution	11	12	12	11	11	10	13	13	12	12
Customer Service and Meter Reading	3	3	3	3	3	3	3	3	3	3
Maintenance and General Plant	0	0	0	0	0	0	0	0	0	1
Total	<u>27</u>	<u>29</u>	<u>27</u>	<u>30</u>	<u>31</u>	<u>35</u>	<u>39</u>	<u>41</u>	<u>39</u>	<u>41</u>

Notes:

(1) Includes permanent and temporary staff, as of 12/31 of each year

Beaumont-Cherry Valley Water District

Operating Indicators by Function Last Ten Years

Function/Program	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
District Service Area (square miles)	28	28	28	28	28	28	28	28	28	28
Water mains (miles)	282	282	282	282	282	282	282	303	303	326
Fire hydrants	1,375	1,443	1,515	1,590	1,669	1,752	1,840	2,131	2,333	2,535
Number of reservoirs (non-potable)	1	1	1	1	1	1	1	1	1	1
Reservoir capacity (MG)	2	2	2	2	2	2	2	2	2	2
Storage Tanks	13	13	13	13	13	13	13	13	13	13
Storage Capacity (MG)	23.25	23.25	23.25	23.25	23.25	23.25	23.25	23.25	23.25	23.25
Number of wells	21	21	21	21	21	21	21	21	21	21
Well Capacity (GPM)	23,175	23,175	23,175	23,175	23,175	23,175	23,175	23,175	23,175	23,175

Source: Beaumont-Cherry Valley Water District

Beaumont-Cherry Valley Water District

Review of Revenues Loss, Accounts Receivable Balances, and Cash Flows as related to the ongoing COVID-19 Local State of Emergency

Table 1 - Inactivation Fee Revenue for Non-Payment Customers as of 4/30/2022

Remaining Number of Non-Shutoffs (would have been shut off due to non-payment)

Timeframe	Quantity of Non-Payment Customers	Inactivation Fee for Non-Payment	Revenue (Qty x Fee)	Loss of Revenue Cumulative to Date
3/27/20 to 3/31/20	0	\$ 50.00	\$ -	
4/01/20 to 4/30/20	139	\$ 50.00	\$ 6,950.00	\$ 6,950.00
5/01/20 to 5/31/20	77	\$ 50.00	\$ 3,850.00	\$ 10,800.00
6/01/20 to 6/30/20	53	\$ 50.00	\$ 2,650.00	\$ 13,450.00
7/01/20 to 7/31/20	252	\$ 50.00	\$ 12,600.00	\$ 26,050.00
8/01/20 to 8/31/20	171	\$ 50.00	\$ 8,550.00	\$ 34,600.00
9/01/20 to 9/30/20	182	\$ 50.00	\$ 9,100.00	\$ 43,700.00
10/01/20 to 10/31/20	158	\$ 50.00	\$ 7,900.00	\$ 51,600.00
11/01/20 to 11/30/20	216	\$ 50.00	\$ 10,800.00	\$ 62,400.00
12/01/20 to 12/31/20	971	\$ 50.00	\$ 48,550.00	\$ 110,950.00
01/01/21 to 01/31/21	950	\$ 50.00	\$ 47,500.00	\$ 158,450.00
02/01/21 to 02/28/21	442	\$ 50.00	\$ 22,100.00	\$ 180,550.00
03/01/21 to 03/31/21	498	\$ 50.00	\$ 24,900.00	\$ 205,450.00
04/01/21 to 04/30/21	225	\$ 50.00	\$ 11,250.00	\$ 216,700.00
05/01/21 to 05/31/21	227	\$ 50.00	\$ 11,350.00	\$ 228,050.00
06/01/21 to 06/30/21	718	\$ 50.00	\$ 35,900.00	\$ 263,950.00
07/01/21 to 07/31/21	361	\$ 50.00	\$ 18,050.00	\$ 282,000.00
08/01/21 to 08/31/21	295	\$ 50.00	\$ 14,750.00	\$ 296,750.00
09/01/21 to 09/30/21	213	\$ 50.00	\$ 10,650.00	\$ 307,400.00
10/01/21 to 10/31/21	816	\$ 50.00	\$ 40,800.00	\$ 348,200.00
11/01/21 to 11/30/21	479	\$ 50.00	\$ 23,950.00	\$ 372,150.00
12/01/21 to 12/31/21	316	\$ 50.00	\$ 15,800.00	\$ 387,950.00
01/01/22 to 01/31/22	198	\$ 50.00	\$ 9,900.00	\$ 397,850.00
02/01/22 to 02/28/22	337	\$ 50.00	\$ 16,850.00	\$ 414,700.00
03/01/22 to 03/31/22	222	\$ 50.00	\$ 11,100.00	
Total Non-Payment Customers	8516		\$ 425,800.00	

Inactivation Fees Assessed Again Beginning March 2022

Cumulative Revenue Lost Totaled \$414,700

Beaumont-Cherry Valley Water District

Review of Revenues Loss, Accounts Receivable Balances, and Cash Flows as related to the ongoing COVID-19 Local State of Emergency

Table 2

Total Customer Payment Plans Requested of 4/30/2022

Timeframe	# Plans Issued	Payment Plan Amounts Issued	Remaining balance
As of 03/31/20	5	\$ 5,080.46	\$ -
4/01/20 to 4/30/20	3	\$ 573.77	\$ -
5/01/20 to 5/31/20	0	\$ -	\$ -
6/01/20 to 6/30/20	13	\$ 2,370.80	\$ -
7/01/20 to 7/31/20	14	\$ 29,506.27	\$ -
8/01/20 to 8/31/20	6	\$ 35,094.09	\$ -
9/01/20 to 9/30/20	10	\$ 1,885.52	\$ 254.48
10/01/20 to 10/31/20	12	\$ 2,756.06	\$ -
11/01/20 to 11/30/20	6	\$ 1,525.49	\$ -
12/01/20 to 12/31/20	12	\$ 3,067.60	\$ -
01/01/21 to 01/31/21	9	\$ 2,912.20	\$ -
02/01/21 to 02/28/21	3	\$ 2,411.74	\$ -
03/01/21 to 03/31/21	2	\$ 5,917.36	\$ -
04/01/21 to 04/30/21	3	\$ 607.48	\$ -
05/01/21 to 05/31/21	4	\$ 2,154.00	\$ -
06/01/21 to 06/30/21	10	\$ 2,783.05	\$ -
07/01/21 to 07/31/21	9	\$ 5,371.39	\$ -
08/01/21 to 08/31/21	17	\$ 6,268.75	\$ -
09/01/21 to 09/30/21	22	\$ 6,728.67	\$ -
10/01/21 to 10/31/21	6	\$ 1,105.13	\$ -
11/01/21 to 11/30/21	13	\$ 5,306.82	\$ -
12/01/21 to 12/31/21	15	\$ 9,330.33	\$ -
01/01/22 to 01/31/22	22	\$ 11,412.71	\$ -
02/01/22 to 02/28/22	5	\$ 2,290.00	\$ 164.01
03/01/22 to 03/31/22	32	\$ 22,069.06	\$ 11,199.63
04/01/22 to 04/30/22	4	\$ 1,652.85	\$ -
Total Payment Plan Requests	257	\$ 170,181.60	\$ 11,618.12

Payment plans that were requested from March 2020 to the date of the report SB 998 (effective 2/1/2020) gives the customers 60 days after delinquency to pay

Table 3

UB Accounts Receivable Aging as of 4/30/2022

Status	# of accounts	% of Total	Amount due	% of Balance
Bal Over 120	185	1.51%	\$ 155,493.25	8.87%
Bal 90 to 120	33	0.27%	\$ 74,470.04	4.25%
Bal 60 to 90	649	5.29%	\$ 134,394.90	7.67%
Bal 30 to 60	1,964	16.00%	\$ 380,598.48	21.72%
Current	9,444	76.94%	\$ 1,007,223.08	57.48%
	12,275		\$ 1,752,179.75	

UB Accounts Receivable Aging as of 3/31/2022

Status	# of accounts	% of Total	Amount due	% of Balance
Bal Over 120	508	4.14%	\$ 79,629.06	4.54%
Bal 90 to 120	166	1.35%	\$ 93,760.52	5.35%
Bal 60 to 90	6	0.05%	\$ 250.02	0.01%
Bal 30 to 60	2,271	18.50%	\$ 237,019.31	13.53%
Current	9,782	79.69%	\$ 1,044,206.17	59.59%
	12,733		\$ 1,454,865.08	

Beaumont-Cherry Valley Water District

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Review of Revenues Loss, Accounts Receivable Balances, and Cash Flows as related to the ongoing COVID-19 Local State of Emergency

Table 4
Statement of Cash Flows (unaudited)
For the Five Months* Ended May 26, 2022 and May 31, 2021

YEAR-TO-DATE CASH & INVESTMENT FLOWS	May 26, 2022	May 31, 2021	<i>For reference only</i> May 31, 2020	\$ Change 2022 to 2021
Cash flows from operating activities:				
Receipts from customers	\$ 5,490,543	\$ 5,405,666	\$ 4,048,558	\$ 84,877
Receipts from developers (unrestricted)	1,156,644	458,867	292,560	697,777
Other receipts	246,420	156,261	141,081	90,159
Payments to employees for salaries and benefits	(2,207,680)	(1,831,923)	(1,750,417)	(375,757)
Payments to suppliers and service providers	(3,111,371)	(2,227,553)	(2,670,442)	(883,818) (1)
Receipt (refund) of customer deposits	17,707	(171,584)	(17,191)	189,291
Net cash (used) provided (for) by operating activities	<u>1,592,263</u>	<u>1,789,735</u>	<u>44,149</u>	<u>(197,471)</u>
Cash flows from capital and related financing activities:				
Acquisition and construction of capital assets	(2,499,665)	(920,884)	(680,169)	\$ (1,578,781) (2)
Proceeds from capital grant	187,279	-	-	187,279
Capital contributions	<u>2,245,929</u>	<u>5,171,553</u>	<u>757,470</u>	<u>(2,925,624)</u>
Net cash provided by capital and related financing activities	<u>(66,456)</u>	<u>4,250,670</u>	<u>77,301</u>	<u>(4,317,126)</u>
Cash flows from investing activities:				
Interest received	<u>110,831</u>	<u>121,615</u>	<u>553,916</u>	<u>(10,784)</u>
Net cash provided by investing activities	<u>110,831</u>	<u>121,615</u>	<u>553,916</u>	<u>(10,784)</u>
Net increase (decrease) in cash and cash equivalents	1,636,638	6,162,019	675,366	(4,525,381)
Cash and investments, beginning of year	<u>78,075,112</u>	<u>66,512,951</u>	<u>61,365,441</u>	<u>11,562,161</u>
Cash and investments, May 26,31,31	<u>\$ 79,711,750</u>	<u>\$ 72,674,970</u>	<u>\$ 62,040,807</u>	<u>\$ 7,036,780</u>

Beaumont-Cherry Valley Water District

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Review of Revenues Loss, Accounts Receivable Balances, and Cash Flows as related to the ongoing COVID-19 Local State of Emergency

**Table 4
Statement of Cash Flows (unaudited)
For the Five Months* Ended May 26, 2022 and May 31, 2021**

YEAR-TO-DATE CASH & INVESTMENT FLOWS	May 26, 2022	May 31, 2021	<i>For reference only</i> May 31, 2020	\$ Change 2022 to 2021
CASH & INVESTMENT BALANCE CLASSIFICATIONS				
Restricted Cash and Investments				
Restricted Cash and Investments - Capital Commitments	\$ 40,149,824	\$ 38,364,217	\$ 30,348,991	\$ 1,785,607
Restricted Cash and Investments - Funds Held for Others	4,260,353	3,832,280	3,069,484	428,073
Total Restricted Cash and Investments	\$ 44,410,177	\$ 42,196,497	\$ 33,418,475	\$ 2,213,680
Unrestricted Cash and Investments				
Designated:				
Reserve for Operations (3 months of budg. op. expenses)	\$ 4,660,200	\$ 4,693,254	\$ 3,583,299	\$ (33,054)
Emergency Reserve (15% of budg. op. expenses)	\$ 2,796,120	2,815,953	2,149,979	(19,833)
Capital Replacement Reserve	27,845,253	22,969,267	22,889,054	4,875,987
Total Unrestricted Cash and Investments	\$ 35,301,573	\$ 30,478,474	\$ 28,622,332	\$ 4,823,100
Total Cash and Investments	\$ 79,711,750	\$ 72,674,970	\$ 62,040,807	\$ 7,036,780

NOTES:

*Report prepared on 5/26/2022, excludes de minimis May 2022 activity

- (1) The District made payments totaling \$600K for imported water and five months' of electric costs, as well as ongoing annual prepayments
- (2) The District has incurred costs of \$1.05M and \$600K on the Grand Ave. Storm Drain (MDP Line 16) and AMR/AMI Projects, respectively, in addition to other Capital Projects