



**WEST VALLEY WATER DISTRICT**  
855 W. Base Line Road, Rialto, CA 92376  
PH: (909) 875-1804 FAX: (909) 875-1849

**FINANCE COMMITTEE MEETING  
AGENDA**

**WEDNESDAY, MARCH 27, 2024 - 6:00 PM**

**NOTICE IS HEREBY GIVEN** that West Valley Water District has called a meeting of the Finance Committee to meet in the Administrative Conference Room, 855 W. Base Line Road, Rialto, CA 92376.

**BOARD OF DIRECTORS**

**President Gregory Young, Chair  
Vice President Daniel Jenkins**

Members of the public may attend the meeting in person at 855 W. Base Line Road, Rialto, CA 92376, or you may join the meeting using Zoom by clicking this link: <https://us02web.zoom.us/j/8402937790>. Public comment may be submitted via Zoom, by telephone by calling the following number and access code: Dial: (888) 475-4499, Access Code: 840-293-7790, or via email to [administration@wvwd.org](mailto:administration@wvwd.org).

If you require additional assistance, please contact [administration@wvwd.org](mailto:administration@wvwd.org).

**I. CALL TO ORDER**

**II. PUBLIC PARTICIPATION**

*The public may address the Board on matters within its jurisdiction. Speakers are requested to keep their comments to no more than three (3) minutes. However, the Board of Directors is prohibited by State Law to take action on items not included on the printed agenda.*

**III. DISCUSSION ITEMS**

1. Updates to the Finance Committee
2. January 24, 2024 Regular Meeting Minutes and March 5, 2024 Regular Meeting Minutes.
3. Monthly Revenue and Expenditures Report - February 2024.
4. Cash Disbursements Report - February 2024.
5. Purchase Order Report - February 2024.
6. Monthly Transfer Report - February 2024.
7. Treasurer's Report - February 2024.

**IV. ADJOURN**

**DECLARATION OF POSTING:**

I declare under penalty of perjury, that I am employed by the West Valley Water District and posted the foregoing Finance Committee Agenda at the District Offices on March 21, 2024.

*Elvia Dominguez*

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Elvia Dominguez, Board Secretary

**MINUTES  
FINANCE COMMITTEE MEETING  
OF THE  
WEST VALLEY WATER DISTRICT  
January 24, 2024**

**I. CALL TO ORDER**

Chair Young called the Finance Committee Meeting of the West Valley Water District to order at 6:00 p.m.

<b>Attendee Name</b>	<b>Present</b>	<b>Absent</b>
Gregory Young	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Daniel Jenkins	<input checked="" type="checkbox"/>	<input type="checkbox"/>
John Thiel	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Staff		
William Fox	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Gustavo Gutierrez	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Alberto Yulo	<input checked="" type="checkbox"/>	<input type="checkbox"/>

**II. PUBLIC PARTICIPATION**

Chair Young inquired if anyone from the public would like to speak. No requests were received, therefore Chair Young closed the public comment period.

**III. DISCUSSION ITEMS**

**1. Updates to the Finance Committee.**

Invoice Cloud, one of three companies being evaluated for a new billing and collections software, presented an overview of their software system for customer invoicing and collections.

Staff was directed to analyze the cost and ease of implementation of the three proposers and provide a final recommendation at the next Finance Committee meeting.

Chief Financial Officer Fox presented an update on the status of the ten financial initiatives that are part of the fiscal 2023-2024 Year Budget and will be included in the mid-year budget review.

- 1. Water Rate Study and Long-Range Financial Planning
- 2. Analyzing Options for Funding Projects

WVWD

Minutes: 1/24/24

3. Evaluating Reserve Level Targets and Balances
4. Maintaining Credit Ratings
5. Grants, Earmarks, & Appropriations
6. Cost of Service Study for Labor Charges
7. Convenience Fee Reduction
8. Regional/National Negotiated Contracts and “Piggyback Agreements”
9. CARB Fleet Assessment
10. Sponsorship and Donations Funding Policy

2. Monthly Revenue & Expenditures Report - December 2023

Chief Financial Officer Fox presented the staff report. Staff was directed to present the item at the February 1, 2024 Board Meeting for approval.

**RESULT: REFERRED TO BOARD**

**Next: February 1, 2024**

3. Cash Disbursements Report - December 2023

Chief Financial Officer Fox presented the staff report. Staff was directed to present the item at the February 1, 2024 Board Meeting for approval.

**RESULT: REFERRED TO BOARD**

**Next: February 1, 2024**

4. Purchase Order Report - December 2023

Chief Financial Officer Fox presented the staff report. Staff was directed to present the item at the February 1, 2024 Board Meeting for approval.

**RESULT: REFERRED TO BOARD**

**Next: February 1, 2024**

5. Monthly Transfer Report - December 2023

Chief Financial Officer Fox presented the staff report. Staff was directed to present the item at the February 1, 2024 Board Meeting for approval.

**RESULT: REFERRED TO BOARD**

**Next: February 1, 2024**

6. Treasurer's Report - December 2023

Chief Financial Officer Fox presented the staff report. Staff was directed to present the item at the February 1, 2024 Board Meeting for approval.

**IV. ADJOURN**

Chair Young adjourned the meeting at 7:10 p.m.

**ATTEST:**

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**Elvia Dominguez, Board Secretary**

WVWD

Minutes: 1/24/24

**MINUTES**  
**FINANCE COMMITTEE MEETING**  
**of the**  
**WEST VALLEY WATER DISTRICT**  
**March 5, 2024**

**I. CALL TO ORDER**

Chair Young called the Finance Committee Meeting of the West Valley Water District to order at 6:00 p.m.

<b>Attendee Name</b>	<b>Present</b>	<b>Absent</b>
Gregory Young	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Daniel Jenkins	<input checked="" type="checkbox"/>	<input type="checkbox"/>
William Fox	<input checked="" type="checkbox"/>	<input type="checkbox"/>
John Thiel	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Linda Jadeski	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Gustavo Gutierrez	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Alberto Yulo	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Albert Clinger	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Rosa Gutierrez	<input checked="" type="checkbox"/>	<input type="checkbox"/>

**II. PUBLIC PARTICIPATION**

Chair Young inquired if anyone from the public would like to speak. No requests were received, therefore Chair Young closed the public comment period.

**III. PRESENTATION**

1. RDN Presentation on Development Impact Fee Study.

RDN Inc. representative Anthony Elowsky presented a PowerPoint presentation on the 2024 Development Impact Fee Study.

Staff was directed to present the Development Impact Fee Study at the March 21, 2024 Board of Directors meeting for review and approval.

**RESULT: REFERRED TO BOARD**  
**Next: 3/21/2024 6:00 PM**

#### IV. DISCUSSION ITEMS

1. Updates to the Finance Committee.

Chief Financial Officer Fox presented an update on two part time operations positions, 1,000 hours each, being included in the budget. Staff was directed to present the item at the March 21, 2024 Board Meeting for review and approval.

2. Monthly Revenue & Expenditures Report - January 2024

Chief Financial Officer Fox presented the staff report. Staff was directed to present the item at the March 21, 2024 Board Meeting for approval.

**RESULT: REFERRED TO BOARD**  
**Next: 3/21/2024 6:00 PM**

3. Cash Disbursements Report - January 2024

Chief Financial Officer Fox presented the staff report. Brief discussion included clarification on two invoices paid during the month of January. Staff was directed to present the item at the March 21, 2024 Board Meeting for approval.

**RESULT: REFERRED TO BOARD**  
**Next: 3/21/2024 6:00 PM**

4. Purchase Order Report - January 2024

Chief Financial Officer Fox presented the staff report. Staff was directed to present the item at the March 21, 2024 Board Meeting for approval.

**RESULT: REFERRED TO BOARD**  
**Next: 3/21/2024 6:00 PM**

5. Monthly Transfer Report - January 2024

Chief Financial Officer Fox presented the staff report. Staff was directed to present the item at the March 21, 2024 Board Meeting for approval.

**RESULT: REFERRED TO BOARD**  
**Next: 3/21/2024 6:00 PM**

6. Treasurer's Report - January 2024

Chief Financial Officer Fox presented the staff report. Staff was directed to present the item at the March 21, 2024 Board Meeting for approval.

**RESULT: REFERRED TO BOARD**  
**Next: 3/21/2024 6:00 PM**

7. Fiscal Year Ending June 30, 2023 & 2022 Financial Reports

Chief Financial Officer Fox presented the staff report. Staff was directed to present the item at the March 21, 2024 Board Meeting for approval.

WVWD

Minutes: 3/5/24

**RESULT: REFERRED TO BOARD**  
**Next: 3/21/2024 6:00 PM**

8. Fiscal Year 2023-24 Mid-Year Budget Review

Chief Financial Officer Fox presented the staff report. It was recommended that mid-year budget reviews in future be completed in February. Staff was directed to present the item at the March 21, 2024 Board Meeting for approval.

**RESULT: REFERRED TO BOARD**  
**Next: 3/21/2024 6:00 PM**

9. Online Payment Credit Card Fees

Customer Service Supervisor Yulo presented the staff report and indicated IPaySmart was the vendor selected to provide credit card transaction services, and staff intends to have the service begin July 1, 2024.

Chair Young requested that IPaySmart give a presentation at a future Board of Director's meeting.

**V. ADJOURN**

Chair Gregory Young adjourned the meeting at 6:56 p.m.

**ATTEST:**

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 Elvia Dominguez, Board Secretary

WVWD

Minutes: 3/5/24





**BOARD OF DIRECTORS  
FINANCE COMMITTEE  
STAFF REPORT**

**DATE:** March 27, 2024  
**TO:** Finance Committee  
**FROM:** William Fox, Chief Financial Officer  
**SUBJECT:** MONTHLY REVENUE AND EXPENDITURES REPORT - FEBRUARY 2024

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**BACKGROUND:**

The Board of Directors requested the Monthly Financial Status Reports to be presented to the Finance Committee for review and discussion before presenting them to the Board of Directors. The reports are being produced by the District's Financial System (System of Records) and will be presented on a monthly basis.

**DISCUSSION:**

The Monthly Financial Status Report (**Exhibit A**) summarizes the District's revenue categories as well as expenditures for all Departments. The original total budget includes the adopted budget. The current total budget includes the adopted budget plus any budget amendments or adjustments made during the year. Period activity column represents activity for the reporting periods. The fiscal activity column represents the year-to-date activity or transactions that have been recorded in the general ledger from the beginning of the fiscal year July 1 through February 29. The encumbrance column represents funds encumbered with a purchase order that's not spent but committed. The percentage column represents the percentage of the current budget that has been received (Revenue) or utilized (Expenditure).

**FISCAL IMPACT:**

There is no fiscal impact for producing the February 2024 Monthly Revenue & Expenditure Report.

**STAFF RECOMMENDATION:**

Forward a recommendation to the Board of Directors to approve the February 2024 Monthly Revenue & Expenditure Report.

**ATTACHMENT(S):**

1. Exhibit A - 2024 FEB Monthly Rev Exp Report

# EXHIBIT A



West Valley Water District, CA

# Budget Report Group Summary

For Fiscal: 2023-2024 Period Ending: 02/29/2024

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Revenue</b>						
4000 - Water consumption sales	19,665,777.00	19,665,777.00	834,686.44	12,981,268.75	-6,684,508.25	66.01 %
4010 - Water service charges	8,458,277.00	8,458,277.00	556,111.39	5,713,331.58	-2,744,945.42	67.55 %
4020 - Other operating revenue	4,223,477.00	4,223,477.00	202,333.00	2,433,516.59	-1,789,960.41	57.62 %
4030 - Property Taxes	3,147,135.00	3,147,135.00	65,220.51	2,516,138.52	-630,996.48	79.95 %
4040 - Interest & Investment Earnings	2,020,626.49	2,020,626.49	0.00	3,872,115.45	1,851,488.96	191.63 %
4050 - Rental Revenue	40,835.61	40,835.61	3,302.45	26,419.60	-14,416.01	64.70 %
4060 - Grants and Reimbursements	102,704.33	102,704.33	0.00	1,044.50	-101,659.83	1.02 %
4070 - Gain on Sale of Capital Assets	0.00	0.00	0.00	2,029,568.00	2,029,568.00	0.00 %
4080 - Other Non-Operating Revenue	16,713.82	16,713.82	4,000.00	10,512.75	-6,201.07	62.90 %
<b>Revenue Total:</b>	<b>37,675,546.25</b>	<b>37,675,546.25</b>	<b>1,665,653.79</b>	<b>29,583,915.74</b>	<b>-8,091,630.51</b>	<b>78.52 %</b>

## Budget Report

For Fiscal: 2023-2024 Period Ending: 02/29/2024

Department...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Expense</b>						
5110 - Source Of Supply	2,508,463.00	2,508,463.00	304,377.62	1,447,438.08	1,061,024.92	57.70 %
5210 - Production	5,119,150.00	5,119,150.00	482,364.27	3,070,726.48	2,048,423.52	59.99 %
5310 - Water Quality	802,025.00	802,025.00	55,660.70	427,309.72	374,715.28	53.28 %
5320 - Water Treatment - Perchlorate	830,000.00	830,000.00	1,702.03	116,150.84	713,849.16	13.99 %
5350 - Water Treatment - FBR/FXB	1,977,245.00	1,977,245.00	196,866.36	1,242,769.42	734,475.58	62.85 %
5390 - Water Treatment - Roemer/Arsenic	2,032,185.00	2,032,185.00	158,956.73	1,289,516.32	742,668.68	63.45 %
5410 - Maintenance - T & D	2,541,200.00	2,541,200.00	193,229.77	1,775,239.12	765,960.88	69.86 %
5510 - Customer Service	1,368,400.00	1,368,400.00	104,252.83	777,321.87	591,078.13	56.81 %
5520 - Meter Reading	1,041,100.00	1,041,100.00	70,769.85	501,519.25	539,580.75	48.17 %
5530 - Billing	575,400.00	575,400.00	49,031.17	369,618.53	205,781.47	64.24 %
5610 - Administration	2,412,380.00	2,412,380.00	170,840.11	1,229,217.92	1,183,162.08	50.95 %
5615 - General Operations	3,540,189.00	3,540,189.00	82,533.24	2,206,250.60	1,333,938.40	62.32 %
5620 - Accounting	1,039,100.00	1,039,100.00	60,916.46	607,941.22	431,158.78	58.51 %
5630 - Engineering	1,834,595.00	1,834,595.00	129,580.10	993,127.03	841,467.97	54.13 %
5640 - Business Systems	1,423,250.00	1,423,250.00	91,931.74	868,557.95	554,692.05	61.03 %
5645 - GIS	262,040.00	262,040.00	2,157.86	129,357.73	132,682.27	49.37 %
5650 - Board Of Directors	309,700.00	309,700.00	21,388.93	169,479.84	140,220.16	54.72 %
5660 - Human Resources/Risk Management	874,050.00	874,050.00	50,688.89	526,145.10	347,904.90	60.20 %
5680 - Purchasing	677,500.00	677,500.00	52,777.73	420,522.35	256,977.65	62.07 %
5710 - Public Affairs	1,269,200.00	1,269,200.00	62,892.81	409,243.33	859,956.67	32.24 %
5720 - Grants & Rebates	30,000.00	30,000.00	0.00	8,464.48	21,535.52	28.21 %
6200 - Interest Expense	877,600.00	877,600.00	59,159.02	245,549.75	632,050.25	27.98 %
6300 - Debt Administration Service	6,615.00	6,615.00	0.00	0.00	6,615.00	0.00 %
6800 - Other Non-Operating Expense	0.00	0.00	0.00	314,450.00	-314,450.00	0.00 %
<b>Expense Total:</b>	<b>33,351,387.00</b>	<b>33,351,387.00</b>	<b>2,402,078.22</b>	<b>19,145,916.93</b>	<b>14,205,470.07</b>	<b>57.41 %</b>
<b>Report Surplus (Deficit):</b>	<b>4,324,159.25</b>	<b>4,324,159.25</b>	<b>-736,424.43</b>	<b>10,437,998.81</b>	<b>6,113,839.56</b>	<b>241.39 %</b>

## Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
100 - Water Operations Fund	4,324,159.25	4,324,159.25	-736,424.43	10,437,998.81	6,113,839.56
<b>Report Surplus (Deficit):</b>	<b>4,324,159.25</b>	<b>4,324,159.25</b>	<b>-736,424.43</b>	<b>10,437,998.81</b>	<b>6,113,839.56</b>



**BOARD OF DIRECTORS  
FINANCE COMMITTEE  
STAFF REPORT**

**DATE:** March 27, 2024  
**TO:** Finance Committee  
**FROM:** William Fox, Chief Financial Officer  
**SUBJECT:** CASH DISBURSEMENTS REPORT - FEBRUARY 2024

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**BACKGROUND:**

The Board of Directors requested the Monthly Cash Disbursements Report to be presented to the Finance Committee for review and discussion before presenting these reports to the Board of Directors. The reports are being produced by the District's Financial System (System of Records) and will be presented to the Finance Committee on a monthly basis.

**DISCUSSION:**

Each month, the Accounting Department provides a complete listing of all previous month's disbursements to promote fiscal responsibility and accountability over the expenditure of public funds. This process includes providing the Finance Committee, Board of Directors, and ratepayers the opportunity to review expenses for supplies, materials, services, (**Exhibit A**) and payroll Disbursements (**Exhibit B**). Payroll is processed bi-weekly and accounts payable are processed weekly. Information to justify each payment is available through the Accounting Department. For reference, Customer Refunds are credits due as a result of closing a water account.

**FISCAL IMPACT:**

There is no fiscal impact for producing the February 2024 Cash Disbursement Reports.

**STAFF RECOMMENDATION:**

Forward a recommendation to the Board of Directors to approve the February 2024 Cash Disbursement Reports.

**ATTACHMENT(S):**

1. Exhibit A - 2024 February Cash Disbursements Board Report
2. Exhibit B - 2024 February Cash Disbursements Payroll Board Report

# Exhibit B

**WEST VALLEY WATER DISTRICT  
PAYROLL GROSS WAGES  
FISCAL YEAR 2023 - 2024**

<b>Report Month</b>	<b>Description</b>	<b>From</b>	<b>To</b>	<b>Gross Wages Paid</b>
July 2023	Monthly Pay Period #7	06/01/23	06/30/23	9,041.30
July 2023	Pay Period #14	06/23/23	07/07/23	331,576.10
July 2023	Pay Period #15	07/07/23	07/21/23	292,507.74
Total for July 2023				633,125.14
August 2023	Monthly Pay Period #8	07/01/23	07/31/23	9,237.85
August 2023	Pay Period #16	07/21/23	08/04/23	297,113.15
August 2023	Pay Period #17	08/04/23	08/18/23	291,853.84
Total for August 2023				598,204.84
September 2023	Monthly Pay Period #9	08/01/23	08/31/23	9,827.50
September 2023	Pay Period #18	08/18/23	09/01/23	314,409.32
September 2023	Pay Period #19	09/01/23	09/15/23	297,567.02
September 2023	Manual Check (Settlement)	09/29/23	10/13/23	15,000.00
Total for September 2023				636,803.84
October 2023	Monthly Pay Period #10	09/01/23	09/30/23	8,255.10
October 2023	Pay Period #20	09/15/23	09/29/23	291,088.81
October 2023	Pay Period #21	09/29/23	10/13/23	302,492.90
Total for October 2023				601,836.81
November 2023	Monthly Pay Period #11	10/01/23	10/31/23	9,287.05
November 2023	Pay Period #22	10/13/23	10/27/23	301,446.18
November 2023	Pay Period #23	10/27/23	11/10/23	358,189.40
November 2023	Pay Period #24	11/10/23	11/24/23	512,522.08
Total for November 2023				1,181,444.71
December 2023	Monthly Pay Period #12	11/01/23	11/30/23	9,287.10
December 2023	Pay Period #25	11/25/23	12/08/23	324,842.43
December 2023	Manual Pay	12/08/23	12/22/23	7,762.30
December 2023	Pay Period #26	12/08/23	12/22/23	327,790.17
Total for December 2023				669,682.00



WEST VALLEY WATER DISTRICT  
PAYROLL GROSS WAGES  
FISCAL YEAR 2023 - 2024

<u>Report Month</u>	<u>Description</u>	<u>From</u>	<u>To</u>	<u>Gross Wages Paid</u>
January 2024	Pay Period #1	12/22/23	01/05/24	340,219.44
January 2024	Monthly Pay Period #1	12/01/23	12/31/23	9,906.24
January 2024	Pay Period #2	01/05/24	01/19/24	333,714.18
Total for January 2024				<u>683,839.86</u>
February 2024	Monthly Pay Period #2	01/01/24	01/31/24	10,072.36
February 2024	Pay Period #3	01/19/24	02/02/24	331,157.30
February 2024	Pay Period #4	02/02/24	02/16/24	335,466.50
Total for February 2024				<u>676,696.16</u>

**WEST VALLEY WATER DISTRICT  
EFT AND PAYROLL ITEMS  
FEBRUARY 2024**

Date	Item	Check No. or EFT	Amount
02/08/24	Monthly Pay Period #2	n/a	0.00
02/08/24	Pay Period #3	8935	1,615.84
02/22/24	Pay Period #4	n/a	0.00
	<b>Total Checks</b>		<u><u>1,615.84</u></u>
02/08/24	Monthly Pay Period #2 Direct Deposits	EFT	8,505.89
02/08/24	Federal Tax Withheld Social Security & Medicare	EFT	1,749.25
02/08/24	State Tax Withheld and State Disability Insurance	EFT	79.10
02/08/24	Pay Period #3 Direct Deposits	EFT	213,997.80
02/08/24	Federal Tax Withheld Social Security & Medicare	EFT	85,001.05
02/08/24	State Tax Withheld and State Disability Insurance	EFT	17,571.19
02/08/24	Lincoln Deferred Compensation Withheld	EFT	14,054.26
02/08/24	Lincoln - Employer Match Benefit	EFT	3,350.00
02/08/24	Nationwide Deferred Compensation Withheld	EFT	4,756.11
02/08/24	Nationwide - Employer Match Benefit	EFT	700.00
02/08/24	Nationwide - 401a Employer Match Benefit	EFT	0.00
02/08/24	CalPERS Retirement - Classic (EPMC and ER contribution)	EFT	30,910.12
02/08/24	CalPERS Retirement - 2nd Tier (EE and ER contribution)	EFT	23,592.96
02/08/24	California State Disbursement	EFT	984.46
02/08/24	Sterling FSA	EFT	976.23
02/22/24	Pay Period #4 Direct Deposits	EFT	213,876.22
02/22/24	Federal Tax Withheld Social Security & Medicare	EFT	86,264.90
02/22/24	State Tax Withheld and State Disability Insurance	EFT	17,889.89
02/22/24	Lincoln Deferred Compensation Withheld	EFT	14,387.39
02/22/24	Lincoln - Employer Match Benefit	EFT	3,375.00
02/22/24	Nationwide Deferred Compensation Withheld	EFT	4,756.11
02/22/24	Nationwide - Employer Match Benefit	EFT	700.00
02/22/24	Nationwide - 401a Employer Match Benefit	EFT	0.00
02/22/24	CalPERS Retirement - Classic (EPMC and ER contribution)	EFT	31,439.41
02/22/24	CalPERS Retirement - 2nd Tier (EE and ER contribution)	EFT	23,868.74
02/22/24	California State Disbursement	EFT	984.46
02/22/24	Sterling FSA	EFT	976.23
	<b>Total EFT</b>		<u><u>804,746.77</u></u>
	<b>Grand Total Payroll Cash</b>		<u><u>806,362.61</u></u>



**BOARD OF DIRECTORS  
FINANCE COMMITTEE  
STAFF REPORT**

**DATE:** March 27, 2024  
**TO:** Finance Committee  
**FROM:** William Fox, Chief Financial Officer  
**SUBJECT:** PURCHASE ORDER REPORT - FEBRUARY 2024

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**BACKGROUND:**

The West Valley Water District (“District”) generated twenty-eight (28) Purchase Orders (“PO”) in the month of February 2024 to various vendors that provide supplies and services to the District. The total amount issued to PO’s for the month of February 2024 was **\$179,897.45**. A table listing all PO’s for February 2024 is shown in **Exhibit A**.

There were no Change Orders (“CO”) approved at the General Manager’s approval level during the month of February 2024.

**FISCAL IMPACT:**

There is no fiscal impact for producing the February 2024 Purchase Order Report.

**STAFF RECOMMENDATION:**

Approve the February 2024 Purchase Order Report.

**ATTACHMENT(S):**

1. Exhibit A - February 2024 Purchase Order Report

# Exhibit A



West Valley Water District, CA

# Purchase Order Summary Report

## Purchase Order Detail

Issued Date Range 02/01/2024 - 02/29/2024

PO Number	Description Vendor	Status Ship To	Issue Date Delivery Date	Trade Discount	Total
24-0237	Install Sine Wave Filter on South Well VFD 02637 - MCDONALD ELECTRIC INC	Outstanding West Valley Water District	2/1/2024 2/15/2024	0.00	47,151.65
24-0238	Air Vac Covers WWW 02/05/24 00055 - WESTERN WATER WORKS SUPPLY CO INC	Completed West Valley Water District	2/5/2024 2/5/2024	0.00	2,531.40
24-0239	Trans Filter repair to 105 01700 - PAUL FRANK GRAVESANDE	Completed West Valley Water District	2/5/2024 2/19/2024	0.00	1,939.65
24-0242	Emergency Fuel Leak Repair to CAT 420 01700 - PAUL FRANK GRAVESANDE	Outstanding West Valley Water District	2/8/2024 2/22/2024	0.00	3,005.00
24-0243	Emergency Repair Parts for CAT 420 01528 - QUINN COMPANY	Completed West Valley Water District	2/8/2024 2/22/2024	0.00	3,547.63
24-0244	CAT Cold Planer Attachment 01528 - QUINN COMPANY	Outstanding West Valley Water District	2/8/2024 2/22/2024	0.00	18,788.14
24-0245	CAT jack hammer attachment 01528 - QUINN COMPANY	Outstanding West Valley Water District	2/8/2024 2/22/2024	0.00	12,232.86
24-0246	Annual Large Meter Testing 00492 - MCCALLS METERS INC	Outstanding West Valley Water District	2/8/2024 2/22/2024	0.00	18,865.00
24-0247	Repair Parts for Hydro Excavator 01654 - HAAKER EQUIPMENT COMPANY	Completed West Valley Water District	2/8/2024 2/22/2024	0.00	3,404.43
24-0248	Band Saw for Hydrant Repair 00386 - HOME DEPOT	Outstanding West Valley Water District	2/8/2024 2/22/2024	0.00	1,961.39
24-0249	Stationary Belt Sander 00386 - HOME DEPOT	Outstanding West Valley Water District	2/8/2024 2/22/2024	0.00	2,047.24
24-0250	Recruitment Services for Director of Engineering 02536 - GALLAGHER BENEFIT SERVICES INC	Partially Received West Valley Water District	2/8/2024 2/22/2024	0.00	25,000.00
24-0251	Hydrant Meter Calibrations 00492 - MCCALLS METERS INC	Completed West Valley Water District	2/14/2024 2/28/2024	0.00	4,770.49
24-0252	WVWD Mascot Costume Remaining Balance 02646 - BAM MASCOTS INC	Completed West Valley Water District	2/14/2024 2/28/2024	0.00	4,200.00
24-0253	New Tires for Unit 104-T 02252 - INLAND ROAD SERVICE & TIRE	Completed West Valley Water District	2/21/2024 3/6/2024	0.00	1,525.10
24-0254	Ac services for main office 00828 - CONTROL TEMP INC	Completed West Valley Water District	2/22/2024 3/7/2024	0.00	1,093.73
24-0255	AC work on storage office 00828 - CONTROL TEMP INC	Completed West Valley Water District	2/22/2024 3/7/2024	0.00	1,210.23
24-0256	Production Meter Testing 00492 - MCCALLS METERS INC	Outstanding West Valley Water District	2/22/2024 3/7/2024	0.00	5,807.73

## Purchase Order Summary Report

Issued Date Range 02/01/2024 - 02/29/2024

PO Number	Description Vendor	Status Ship To	Issue Date Delivery Date	Trade Discount	Total
24-0257	Purchase of Bray Actuator 01678 - BRAY SALES, INC.	Completed West Valley Water District	2/22/2024 3/7/2024	0.00	6,785.91
24-0258	Computer supplies Feb 2024 02325 - AMAZON.COM SALES INC	Completed West Valley Water District	2/27/2024 3/12/2024	0.00	3,930.59
24-0260	August 2023 - invoice 247046 01052 - INFOSEND INC	Completed West Valley Water District	2/27/2024 3/12/2024	0.00	1,483.65
24-0261	July newsletter - Invoice 245296 01052 - INFOSEND INC	Completed West Valley Water District	2/27/2024 3/12/2024	0.00	2,290.75
24-0262	April Newsletter - invoice 235582 01052 - INFOSEND INC	Completed West Valley Water District	2/27/2024 3/12/2024	0.00	1,455.31
24-0263	Jan 2024 - Invoice 256690 01052 - INFOSEND INC	Completed West Valley Water District	2/27/2024 3/12/2024	0.00	1,606.57
24-0264	Gate Valves 02/28/24 00066 - GRAINGER INC	Completed West Valley Water District	2/28/2024 2/28/2024	0.00	823.30
24-0265	Brass Order 02/28/24 01567 - MCMaster-CARR SUPPLY COMPANY	Completed West Valley Water District	2/29/2024 2/29/2024	0.00	897.42
24-0266	Brass GR 02/28/24 01567 - MCMaster-CARR SUPPLY COMPANY	Completed West Valley Water District	2/29/2024 2/29/2024	0.00	777.46
24-0267	BRASS MCM 02/28/24 01567 - MCMaster-CARR SUPPLY COMPANY	Completed West Valley Water District	2/29/2024 2/29/2024	0.00	764.82

Purchase Order Count: (28)

Total Trade Discount: 0.00

Total: 179,897.45



**BOARD OF DIRECTORS  
FINANCE COMMITTEE  
STAFF REPORT**

**DATE:** March 27, 2024  
**TO:** Finance Committee  
**FROM:** William Fox, Chief Financial Officer  
**SUBJECT:** MONTHLY TRANSFER REPORT - FEBRUARY 2024

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**BACKGROUND:**

At the August 20, 2020, Board of Directors meeting, the WVWD Board of Directors approved and authorized the Chief Financial Officer to transfer funds in/out of the District's Chase account to/from the District's investment accounts to take advantage of potential interest earnings. At this meeting, the WVWD Board also requested that the CFO provide a detailed report to the Board of all transfers on a monthly basis and include this report in the monthly financial reports presented to the Board.

**DISCUSSION:**

Following the Board's request for monthly updates on transfers related to investments is the February 2024 Funds Transfer Report. This is located at Exhibit A. There was one transfer during the month made from the Local Agency Investment Fund (LAIF) account for \$1.5 million going into the Chase General Checking Account. The funds were transferred to cover a PCL Construction invoice for the Roemer Expansion Project.

**FISCAL IMPACT:**

Lost interest earnings on funds transferred from the LAIF account. The transfer was made out of operational necessity.

**STAFF RECOMMENDATION:**

Forward a recommendation to the Board of Directors to approve the February 2024 Funds Transfer Report.

**ATTACHMENT(S):**

1. Exhibit A - 2024 February Transfer Form

# EXHIBIT A



**Fund Transfer Detail February 2024**

Date	Beginning Balances	Amount
2/16/2024	Chase Gen Checking	3,001,345.67
2/16/2024	LAIF	9,748,081.18

Date	Transfers	Amount
2/16/2024	LAIF → Chase Gen Checking	1,500,000.00

Date	Ending Balances (After Transfers) <sup>1</sup>	Amount
2/16/2024	Chase Gen Checking <sup>2</sup>	2,214,911.36
2/16/2024	LAIF	8,248,081.18

(1) Ending balances may include other credits/deposits besides transfer amounts.

(2) Transfer was used to pay PCL invoice for Roemer Expansion Project.



**BOARD OF DIRECTORS  
FINANCE COMMITTEE  
STAFF REPORT**

**DATE:** March 27, 2024  
**TO:** Finance Committee  
**FROM:** William Fox, Chief Financial Officer  
**SUBJECT:** TREASURER'S REPORT - FEBRUARY 2024

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**BACKGROUND:**

On a monthly basis the Finance Committee meets with the General Manager and Finance Staff to review the Treasurer's Report that covers the prior month. This encompasses balances, reserve levels, reserve classifications, interest earned, investment maturities, reinvestments made during the month, and compliance with the State of California Local Agency Investment Guidelines.

**DISCUSSION:**

West Valley Water District ("District") contracts with the Clifton Larson Allen LLP to prepare the monthly Treasurer's Report. This is an independent report that opines on the investment balances, classifications, and activity. This report also examines the District's investment policy to ensure that it follows the State of California's Local Agency Investment Guidelines (Government Code Section 53601(b)). The Treasurer Report for the Month of February 2024 (Exhibit A) is presented to the Finance Committee for review and discussion.

**FISCAL IMPACT:**

Monthly Cost of \$2,900 was included in the FY 2023-24 annual budget.

**STAFF RECOMMENDATION:**

Approve the February 2024 Treasurer's Report and forward it to the Board of Directors for their review and approval.

**ATTACHMENT(S):**

1. Exhibit A - 2024 February Treasurer Report

# EXHIBIT A

**West Valley Water District  
Cash, Investment & Reserve Balances - February 29, 2024**

Institution/Investment Type	January 2024 Balance	February 2024 Balance	OPERATING CASH	Minimum Balance	Target Balance	Maximum Balance
<b>Funds Under Control of the District:</b>			Balance Available for Daily Operations	\$ 44,250,219.34	\$ 45,705,420.69	\$ 35,452,690.54
District Cash Drawers	\$ 4,300.00	\$ 4,300.00	<b>Total Operating Cash</b>	<b>\$ 44,250,219.34</b>	<b>\$ 45,705,420.69</b>	<b>\$ 35,452,690.54</b>
	<b>\$ 4,300.00</b>	<b>\$ 4,300.00</b>	<b>UNRESTRICTED RESERVES</b>			
Checking and Savings:			<b>CAPITAL RESERVES</b>			
Chase - General Government Checking	\$ 3,696,355.86	\$ 2,243,907.90	Capital Project Account - 100% FY 23-24	\$ 8,796,340.00	\$ 8,796,340.00	\$ 10,000,000.00
Chase - Special Rebate Checking	\$ -	\$ -	Capital Project Account-25% FY 24-25	\$ 1,554,000.00	\$ 1,554,000.00	\$ 8,000,000.00
Chase - UTC Routine Checking	\$ 5,000.56	\$ 5,000.56	Emergency Account	\$ (1,455,201.35)	\$ (2,910,402.70)	\$ (4,365,604.05)
Chase - UTC Non-Routine Checking	\$ 48,636.50	\$ 48,636.50		<b>\$ 8,895,138.65</b>	<b>\$ 7,439,937.30</b>	<b>\$ 13,634,395.95</b>
	<b>\$ 3,749,992.92</b>	<b>\$ 2,297,544.96</b>	<b>LIQUIDITY FUNDS</b>			
State of California, Local Agency Investment Fund*	\$ 9,748,081.18	\$ 8,248,081.18	Rate Stabilization Account	\$ 4,058,271.50	\$ 4,058,271.50	\$ 5,411,028.67
US Bank - Chandler Asset Mgmt	\$ 35,145,268.88	\$ 34,898,856.12	Operating Reserve Account	\$ 8,116,543.00	\$ 8,116,543.00	\$ 10,822,057.33
US Bank - Chandler Liquidity Fund	\$ 69,707,855.02	\$ 70,010,411.88		<b>\$ 12,174,814.50</b>	<b>\$ 12,174,814.50</b>	<b>\$ 16,233,086.00</b>
CalTrust Pooled Investment Fund - Short Term	\$ -	\$ -	<b>OTHER OPERATING RESERVES</b>			
CalTrust Pooled Investment Fund - Medium Term	\$ -	\$ -	Self-Insurance Reserve	\$ 5,000,000.00	\$ 5,000,000.00	\$ 5,000,000.00
U. S. Treasury Bills	\$ -	\$ -		<b>\$ 5,000,000.00</b>	<b>\$ 5,000,000.00</b>	<b>\$ 5,000,000.00</b>
Government Agencies (Federal Home Loan Bank)	\$ -	\$ -	<b>Total Unrestricted Reserves</b>	<b>\$ 26,069,953.15</b>	<b>\$ 24,614,751.80</b>	<b>\$ 34,867,481.95</b>
<b>Total</b>	<b>\$ 118,355,498.00</b>	<b>\$ 115,459,194.14</b>	<b>Total OP Cash &amp; UR Reserves</b>	<b>\$ 70,320,172.49</b>	<b>\$ 70,320,172.49</b>	<b>\$ 70,320,172.49</b>
Funds Under Control of Fiscal Agents:			<b>RESTRICTED RESERVES</b>			
<b>US BANK</b>			2016A Bond	\$ 366.40	\$ 366.40	\$ 366.40
2016A Bond - Principal & Payment Funds	\$ 188.62	\$ 189.42	Customer Deposit Accounts	\$ 4,561,622.26	\$ 4,561,622.26	\$ 4,561,622.26
2016A Bond - Interest Fund	\$ 176.24	\$ 176.98	Capacity Charge Acct Balance	\$ 37,577,399.39	\$ 37,577,399.39	\$ 37,577,399.39
<b>Total</b>	<b>\$ 364.86</b>	<b>\$ 366.40</b>	CIP account in LAIF for capital purposes	\$ 3,000,000.00	\$ 3,000,000.00	\$ 3,000,000.00
<b>Grand Total</b>	<b>\$ 118,355,862.86</b>	<b>\$ 115,459,560.54</b>	<b>Total Restricted Reserves</b>	<b>\$ 45,139,388.05</b>	<b>\$ 45,139,388.05</b>	<b>\$ 45,139,388.05</b>
			<b>Total Cash &amp; Investments</b>	<b>\$ 115,459,560.54</b>	<b>\$ 115,459,560.54</b>	<b>\$ 115,459,560.54</b>

I hereby certify that the investment activity for this reporting period conforms with the investment policy adopted by the West Valley Water District Board of Directors and the California Government Code Section 53601

I also certify that there are adequate funds available to meet the District's Budget.

\_\_\_\_\_  
Chief Financial Officer

\*Quarterly interest posted the month following the quarter end.

## West Valley Water District Investment Memo – February 2024

**Note:**

All significant assumptions, methodologies and analyzed amounts were discussed with and agreed to by the District's accounting staff. From this conversation, we believe the District's accounting staff has the requisite knowledge and understanding of the processes/analyses prepared by CLA as not to impair our independence.

**Total Fund Balance**

When comparing the District's total fund balances month-over-month between February 2024 (\$115,459,560.54) and January 2024 (\$118,355,862.86), CLA found the fund balance decreased by \$2,896,302.32 between February 2024 and January 2024.

**U.S. Bank Chandler Custodial Account**

**Cash/Money Market** - Per Section 9.11 of the District's investment policy, "The company shall have met either one of the following criteria: 1) attained the highest ranking or the highest letter and numerical rating provided by not less than two NRSROs "Nationally Recognized Statistical Rating Organization" or 2) retained an investment adviser registered or exempt from registration with the Securities and Exchange Commission with not less than five years of experience managing money market mutual funds with assets under management in excess of five hundred million dollars." Based on Chandler Asset Management's reconciliation summary for the period ending February 29, 2024, CLA was able to confirm the District's cash and money-market securities were in accordance with the investment policy. CLA also conducted a review of the District's cash and money-market securities and found that all the District's holdings were in alignment with the requirements set forth in the investment policy.

In addition to ensuring that the District's money market funds attained the highest ranking provided by more than one NRSRO, the District also met the requirements outlined in Section 9.11 of the investment policy through its established relationship with Chandler Asset Management. With total assets under management of over \$30 billion with over thirty-five years of experience in managing money market mutual funds, Chandler Asset Management exceeds the requirements of the District's policy.

Per the investment policy, the maximum percentage of District investments in money market funds is capped at 20%. Similarly, the allowable mutual fund and money market account instruments per California government code (Sections 53601(l) and 53601.6(b)) for local government entities are also capped at 20%. The District's money market balance percentage as of February 29, 2024 is 0.39%. Therefore, the District is following both the investment policy and California governmental code.

**United States Treasury Issues** – Per Section 9.1 of the investment policy, "there's no limitation as to the percentage of the portfolio that may be invested in this category."

The District's investment policy is in uniformity with the State of California's Local Agency Investment Guidelines (Government Code Section 53601(b)). These guidelines establish that maximum investment maturities for United States Treasury Obligations are limited to five years. However, the legislative body may grant express authority to make investments either specifically or as a part of an investment program approved by the legislative body that exceeds this five-year remaining maturity limit. Such approval must be issued no less than three months prior to the purchase of any security exceeding the

## West Valley Water District Investment Memo – February 2024

five-year maturity limit. These guidelines do not establish a maximum specified percentage of the District's investment portfolio for United States Treasury Obligations.

As of February 29, 2024, 71.84% of the District's total portfolio is invested in United States Treasury Issues. With no maximum percentage established for United States Treasury Issues, the District is in conformity with the investment policy and the State of California's Local Agency Investment Guidelines.

**Negotiable Certificates of Deposit** – Section 9.4 of the District's investment policy states "purchases are limited to securities that have a long-term debt rating of at least the "A" category, or its equivalent, by a NRSRO." All instruments categorized as negotiable certificates of deposit in the District's portfolio follow Section 9.4 of the investment policy, as each security has a satisfactory long-term debt rating, and the investment matures within the five-year time frame as dictated in the policy. Based on CLA's analysis, the purchase dates for all medium-term notes fall within the five-year framework established in the investment policy.

Per Section 9.4 of the investment policy, the maximum percentage of investments in negotiable certificates of deposit is 30% of the portfolio.

The District's investment policy is also in accordance with the State of California's Local Agency Investment Guidelines (Government Code Section 53601(i)) regarding negotiable certificates of deposit. These guidelines establish a maximum specified percentage of the District's investment portfolio for certificates of deposit at 30%. The State of California's guidelines also establish that maximum investment maturities for medium-term notes are limited to five years.

Negotiable certificates of deposit constitute 0.0% of the District's total investment balance as of February 29, 2024. Therefore, the District is following both the investment policy and the State of California's standards.

**Medium-Term Notes** – Section 9.10 of the District's investment policy states "purchases are limited to securities that have a long-term debt rating of at least the "A" category, or its equivalent, by a NRSRO." The investment policy also states that medium-term notes should have a "maximum remaining maturity of five years or less." All instruments categorized as medium-term notes in the District's portfolio follow Section 9.10 of the investment policy, as each security has a satisfactory long-term debt rating, and the investment matures within the five-year time frame as dictated in the policy. Based on CLA's analysis, the purchase dates for all medium-term notes fall within the five-year framework established in the investment policy.

Per Section 9.10 of the investment policy, the maximum percentage of investments in medium short-term notes is 30% of the portfolio.

The District's investment policy is also in accordance with the State of California's Local Agency Investment Guidelines (Government Code Section 53601(k)) regarding medium-term notes. These guidelines establish a maximum specified percentage of the District's investment portfolio for medium-term notes at 30%. The State of California's guidelines also establish that maximum investment maturities for medium-term notes are limited to five years.

Medium-term notes constitute 7.19% of the District's total investment balance as of February 29, 2024. Therefore, the District is following both the investment policy and the State of California's standards.

## West Valley Water District Investment Memo – February 2024

**Federal Agency Obligations** – Per Section 9.5 of the District’s investment policy, “there is no limitation as to the percentage of the portfolio that may be invested in this category, however, purchases of callable Federal Agency obligations are limited to a maximum of 30 percent of the portfolio.” Although the policy does not explicitly list the bond rating requirements for federal agency obligations, all the District’s current federal agency holdings are rated AAA by multiple NRSRO’s as of February 29, 2024.

While the State of California’s Local Agency Investment Guidelines have not established a maximum specified percentage for investments in federal agency obligations, these guidelines establish that maximum investment maturities for Federal Agency Obligations are limited to five years (Government Code Section 53601(f)). However, the legislative body may grant express authority to make investments either specifically or as a part of an investment program approved by the legislative body that exceeds this five year remaining maturity limit. Such approval must be issued no less than three months prior to the purchase of any security exceeding the five-year maturity limit.

Federal agency obligations represent 9.96% of the District’s total investment balance as of February 29, 2024. Therefore, the District is in accordance with both its investment policy as well as the guidelines set-forth by the State of California.

**Municipal Bonds** – Per Section 9.6 of the District’s investment policy, “purchases are limited to securities that have a long-term debt rating of at least the “A” category, or its equivalent, by a NRSRO; and/or have a short term debt rating of at least “A-1”, or its equivalent, by a NRSRO.” The maximum percentage of District investments in municipal bonds is capped at 20%.

While the State of California’s Local Agency Investment Guidelines have not established a maximum specified percentage for investments in municipal bonds, these guidelines establish that maximum investment maturities for Federal Agency Obligations are limited to five years (Government Code Section 53601(d)). However, the legislative body may grant express authority to make investments either specifically or as a part of an investment program approved by the legislative body that exceeds this five year remaining maturity limit. Such approval must be issued no less than three months prior to the purchase of any security exceeding the five-year maturity limit.

Municipal bonds represent 0.27% of the District’s total investment balance as of February 29, 2024. Therefore, the District is in accordance with both its investment policy as well as the guidelines set-forth by the State of California.

### **Local Agency Investment Fund (LAIF)**

The State of California, Local Agency Investment Fund (LAIF) processes a same-day transaction if notified by 10:00 am. This ability satisfies the investment requirement of 24-hour liquidity as stipulated in the investment policy for the District.

Per Section 9.2 of the District’s investment policy, the maximum percentage of investments in the State of California, Local Agency Investment Fund is unlimited.

The District’s investment policy is also in accordance with the State of California’s Local Agency Investment Guidelines (Government Code Section 16429.1) concerning the Local Agency Investment Fund. These guidelines establish no maximum specified percentage of the District’s investment portfolio while also dictating no maximum maturity date for LAIF investments.

## West Valley Water District Investment Memo – February 2024

Per the Standard and Poor's rating system, California's Current Credit Rating is AA-, identifying the credit quality of the fund's portfolio performance as strong.

As of the period ending February 29, 2024, the District's Local Agency Investment Fund balance represents 7.14% of the District's entire portfolio. Therefore, the District is following the investment policy as well as the standards of the Local Agency Investment Guidelines.

Based on the LAIF performance report dated March 13, 2024, LAIF investments had a net-yield of 4.122%. Regarding portfolio composition, LAIF fund investments were split into the following categories (percentages may not total 100% due to rounding):

- Treasuries- 54.92%
- Agencies- 25.05%
- Certificates of Deposit/Bank Notes- 10.04%
- Commercial Paper- 6.38%
- Time Deposits- 3.02%
- Loans- 0.20%
- Corporate Bonds- 0.39%

On March 20, 2019, the District received a \$3 million dollar settlement as part of a larger association of local water districts and municipalities, from the San Gabriel Valley Water Company, Fontana Union Water Company, and the San Gabriel California Corporation. Per the settlement agreement, "West Valley and the non-settling plaintiffs separately asserted six claims alleging breach of contract and other claims arising from the 1961 Decree." The 1961 Decree governs groundwater pumping from a portion of the Rialto-Colton Basin. The claims also concern the defendants (Fontana Parties) pumping from a portion of the Rialto-Colton Basin that is outside the Rialto Basin as defined by the 1961 Decree. The San Bernardino Basin Area and most but not all the Rialto-Colton Basin are located within the service area of the Valley District and this violation served as the basis of the settlement.

The settlement check was received and deposited into the District's General Government Checking bank account and the District's board approved the transfer of the \$3 million in settlement funds to the District's LAIF account on April 4, 2019. While these funds have been earmarked for Capital Improvement Projects, the District has yet to allocate these funds to any specific project and the District will house all settlement funding in the LAIF account until board approval is received for the allocation of these funds.

#### **The Investment Trust of California (Cal TRUST)**

The District liquidated investments in the CalTRUST Short-Term Fund on January 26, 2024 with the Net Asset Value per share was \$10.05 (\$17,720,953.05 book value). Per the CalTRUST Month End Portfolio Statistics dated January 31, 2024, the credit rating for the Short-Term Fund is AAf, identifying the credit quality of the fund's portfolio performance as very strong.

Section 9.3 of the District's investment policy states "no limit will be placed on the percentage total in this category." The State of California also fails to establish a maximum percentage total for investment trusts per Government Code Section 16340. As of the period ending January 31, 2024, the District's CalTRUST investment balance represents 0% of the District's entire portfolio. Therefore, the District is



## West Valley Water District Investment Memo – February 2024

following the investment policy and the standards set-forth by the State of California as it relates to CalTRUST securities.

### **Bank Deposits**

Based on the District's investment policy, "Securities placed in a collateral pool must provide coverage for at least 100 percent of all deposits that are placed in that institution." As of February 29, 2024, the District maintained balances within the FDIC limit of \$250,000 for each of its bank accounts, except for the Chase General Governmental Checking account. The Chase General Governmental Checking account maintains funds for operational purposes and normally carries a balance of at least \$1.5 million dollars which represents funding for one payroll, and one accounts payable check run. In CLA's comparison between the District's general checking account balances for February 2024 (\$2,243,907.90) and January 2024 (\$3,696,355.86), CLA observed a decrease in the February 2024 balance of \$1,452,447.96 versus January 2024 mainly due to the Roemer expansion project payment of \$2,410,476.95. Any remaining variance is a result of regular activities.

During our review of the February 2024 Chase General Governmental Checking account bank statement, it was noted that there were 9 fraudulent activities totaling \$13,814.08. West Valley Water District ("WVWD") has a procedure where the bank issues a check/ACH exception report for WVWD to review and reject fraudulent checks/ACHs as needed. Currently, WVWD has implemented check number and amount positive pay.

CLA also noted few unusual deposits and withdrawals during our review. On February 16, 2024, there was a wire transfer from California State Treasurer LAIF Account 018 to Checking account for \$1,500,000. On February 29, 2024, the District transferred \$417,539.30 received from Rtx Corporation (\$52,958.02 & \$364,581.28) to the general checking account 1653 from the UTC routine checking account 1368. On February 16, 2024, a wire payment was made to PCL Construction for the Roemer Expansion Project in the amount of \$2,410,476.95.

While the District reconciles its deposit accounts monthly, CLA found that the District has historically reported the month-ending bank statement balance on the Treasurer's Report. Because the monthly bank statement does not take any outstanding checks or other withdrawals into account, the District may be overstating the General Government Checking balances on the Treasurer's Report, which ultimately impacts its liquidity.

In January, the UTC Routine Checking account was \$5,000.56 and the UTC Non-Routine Checking account balance was \$48,636.50. The balances in both accounts went remained unchanged between February 2024 and January 2024. The relatively low balances in both accounts (in comparison with the historical balances) is due to the CFO's emphasis on transferring more of its unrestricted cash balances to the District's investments accounts to take advantage of the increased rate of return.

In analyzing the accounting for the District's cash drawers (\$3,600) and petty cash (\$700), per the District's accounting staff, the District's cash drawers are normally reconciled daily. Each drawer is counted by the customer service representative responsible for the drawer and a secondary count is performed by the customer service lead or supervisor prior to the funds being relinquished to the District's armored security provider, Gaurda, for deposit daily. Cash deposits are reconciled daily by the District's accounting department. Petty cash is normally reconciled by the accounting department

## West Valley Water District Investment Memo – February 2024

monthly. The District's accounting department provided CLA with a formalized reconciliation for the petty cash account and the cash drawers for February 2024, therefore CLA was able to agree the cash drawers and petty cash balance to the District Cash Drawers summary schedule.

Section 9.12 of the investment policy asserts that "there is no limit on the percentage of the portfolio that may be invested in bank deposits." Similarly, the State of California's Government Code for Allowable Investment Instruments fails to dictate any portfolio standards for general bank deposit accounts. Although no maximum has been established for amounts invested in bank deposits by the investment policy or the State of California, CLA can verify that as of February 29, 2024, the District had 1.99% of its portfolio invested in bank deposit accounts.

**Commercial Paper**

Commercial paper is an unsecured, short-term debt instrument issued by a corporation, typically for the financing of accounts payable and inventories and meeting short-term liabilities. Commercial paper is usually issued at a discount from face value and typically reflects prevailing market interest rates. Per section 9.8 of the investment policy, the entity that issues the commercial paper should meet all the following conditions "(i) is organized and operating in the United States as a general corporation, (ii) has total assets in excess of five hundred million dollars (\$500,000,000), and (iii) has debt other than commercial paper, if any, that is rated at least the "A" category by a NRSRO. For a commercial paper investment to be eligible for the District, the commercial paper shall not have a maximum maturity of 270 days or less and no more than 25% of the District's portfolio may be invested in this category.

The District's investment policy is also in accordance with the State of California's Local Agency Investment Guidelines (Government Code Section 53601 (h)) regarding Commercial Paper. These guidelines establish a maximum specified percentage of the District's investment portfolio for commercial paper at 25%. The State of California's guidelines also establish that maximum investment maturities for commercial paper should be 270 days or less.

As of February 29, 2024, the District had 0.00% invested in commercial paper investment. Therefore, the District is following both the investment policy and the State of California's standards.

**Supranational**

Supranationals are explicitly defined in Section 9.14 of the investment policy as "US dollar-denominated senior unsecured unsubordinated obligations or unconditionally guaranteed by the International Bank for Reconstruction and Development, International Finance Corporation, or Inter-American Development Bank". Securities listed as supranationals must be rated in the AA category or higher by a NRSRO and no more than 30% of the District's portfolio may be invested in these securities with a maximum maturity of five years.

The District's investment policy is also in accordance with the State of California's Local Agency Investment Guidelines (Government Code Section 53601(q)) regarding supranationals. These guidelines establish a maximum specified percentage of the District's investment portfolio for supranationals at 30%. The State of California's guidelines also establish that maximum investment maturities for supranationals should be five years or less.

## West Valley Water District Investment Memo – February 2024

As of February 29, 2024, the District's investments in four securities categorized as supranationals was 1.23% of the total portfolio and securities maintained a maturity date of less than five years from the original purchase date. CLA can confirm that the District's supranational investments meet the standards of both the investment policy and the State of California.

## West Valley Water District Reserve Memo – February 2024

**Note:**

All significant assumptions, methodologies and analyzed amounts were discussed with and agreed to by the District's accounting staff. From this conversation, we believe the District's accounting staff has the requisite knowledge and understanding of the processes/analyses prepared by CLA as not to impair our independence.

**Restricted Funds**

**Bond Proceeds Fund(s)** – Balances in the bond proceeds fund accounts represent monies derived from the proceeds of a bond issue. Per the requirements of the District's reserve policy, the target level for the debt service reserve requirement is established at the time of the bond issue. Based on documentation provided to CLA, "no reserve fund has been established in connection with the issuance of the 2016A bonds." Therefore, the February 29, 2024, ending balance of \$366.40 satisfies the minimum balance requirements per the District's reserve policy.

**Customer Deposit Accounts** – Due to fluctuations in the number of utility customer deposits required and the number of development projects in process, no minimum or maximum levels have been established for customer deposit accounts. The customer deposit account balances presented on the treasurer's report are based on the ending balance on the general ledger for the month. The customer deposit accounts are reconciled monthly. CLA was able to confirm that the customer deposit accounts balance presented on the February 2024 Treasurer's Report reconciles with the District's general ledger. The February 29, 2024, balance of \$4,561,622.26 in customer deposit accounts satisfies the balance requirements of the District's reserve policy.

**Capacity Charge Account** – The District's reserve policy does not explicitly address or specify any minimum or maximum funding levels for capacity charge accounts. However, based on the reconciliation schedule provided by the District, CLA can confirm that the balance of \$37,577,399.39 presented on the February 2024 Treasurer's Report for the Capacity Charge Account reconciles with the documentation provided to CLA with no variance.

**CIP Account in LAIF for Capital Purposes** – On March 20, 2019, the District received a \$3 million dollar settlement as part of a larger association of local water districts and municipalities, from the San Gabriel Valley Water Company, Fontana Union Water Company and the San Gabriel California Corporation. The check was received and deposited into the District's General Government Checking bank account and the District's board approved the transfer of the \$3 million dollars in settlement funds to the District's LAIF account on April 4, 2019. While these settlement funds have been restricted for Capital Improvement Projects, currently there are no designations or allocations for District funding towards any Capital Improvement Projects.

**Capital Reserve Funds**

**Capital Project Account** – The capital project account is used for the funding of new capital assets or the rehabilitation, enhancement, or replacement of capital assets when they reach the end of their useful lives. Per the requirements of the District's reserve policy, "the minimum target level WVWD will strive for is 100% of its then-current year fiscal year from the Capital Improvement Budgets plus 25% of the amount estimated to be needed the following fiscal year, less minimum levels established for the Emergency Account." The District currently maintains a balance of \$10,350,340 (\$8,796,340.00 for fiscal

## West Valley Water District Reserve Memo – February 2024

year 2023-24 and \$1,554,000 for fiscal year 2024-25) in its capital project account, meeting the minimum target level required for both fiscal years. CLA was able to confirm that the District is in adherence with the minimum target level requirement as of February 29, 2024 by comparing the board-approved Fiscal Year 2023-24 Capital Improvement Budget which indicates a total CIP for fiscal year 2023-24 of \$8,796,340.00. The reserve policy only requires the district to maintain 25% of the amount estimated to be needed the following fiscal year 2024-25 which amounts to \$1,554,000, therefore, the District meets the requirement indicated in its reserve policy.

**Emergency Account** – The emergency account may be utilized to purchase water at any time or to begin repair of the water system after a catastrophic event. Therefore, a minimum target level equal to 1% of net capital assets of the District’s water system has been established to enable the district to manage emergency situations. Per February 29, 2024, general ledger detail reporting provided by the District’s accounting staff, CLA was able to confirm that the District’s net assets total \$145,520,134.74. As of February 29, 2024, the emergency account represents a balance of \$1,455,201.35 or 1% of total net assets, allowing the District to meet its requirements for the reserve policy.

### Liquidity Funds

**Rate Stabilization Fund** – This fund is established to provide flexibility to the Board when settling rates to allow for absorbing fluctuations in water demand and smoothing out rate increases over time, temporarily defraying any unforeseen decreases in the sale of water. To remain in conjunction with the reserve policy, the District should aim to maintain a minimum level equal to 45 days of the District’s budgeted total operating expenses. Per the FY 2023-24 board-approved budget, the District anticipates operating expense of \$32,466,172.00 for the current fiscal year. The District’s current balance of \$4,058,271.50 in its rate stabilization account achieves the minimum target level for this account as indicated in the reserve policy.

**Operating Reserve Account** – This fund may be routinely utilized by staff to cover temporary cash flow deficiencies caused by timing differences between revenue and expenses or decreases in revenues and unanticipated increases in expenses. Given the significance of this account, the District strives to maintain a minimum amount equal to 90 days of the District’s budgeted total operating expenses in this account. Per the FY 2023-24 board-approved budget, CLA can confirm the District has an operating expenses budget of \$32,466,172.00. As of January 31, 2024, the operating reserve account maintains a balance of \$8,116,543.00, which satisfies the requirements of the District’s reserve policy.

**Self-Insurance Reserve** – As indicated in the minutes from the April 5, 2018 board meeting, the District’s board of directors approved \$5,000,000 in funds for employee liability claims and this amount is considered adequate based on conversations with the District’s CFO.

**Balance Available for Daily Operations** – This balance represents the District’s total cash balance less any fund requirements. For the month ending February 29, 2024, the District had a total of \$115,459,560.54 in various institutional accounts. The required reserve balances by type total \$71,209,341.20 and are categorized as follows:

- Restricted Funds- \$45,139,388.05
- Capital Reserve Funds- \$8,895,138.65
- Liquidity Funds- \$12,174,814.50

## West Valley Water District Reserve Memo – February 2024

- Other Reserves- \$5,000,000.00

Based on the District's Treasurer's Report, which indicates a total cash and investment balance of \$115,459,560.54 and fund requirements of \$71,209,341.20, the fund balance available for daily operations reconciles to the February 2024 Treasurer's report.

CLA reviewed the Treasurer's report for clerical accuracy and recalculated the total Unrestricted Reserves balance and agreed the totals to the February 2024 Treasurer's Report. The Treasurer's Report indicates that West Valley Water District's total cash, investment, and reserve balances as of February 29, 2024, total \$115,459,560.54. In its assessment of the District's accounts, the balances on the Treasurer's Report appear to agree with the supporting documentation provided by the West Valley Water District.

West Valley Water District  
Investment Policy Analysis  
02/29/2024

U.S. Bank - Chandler Asset Management		
Money Market	446,075.80	A
Commercial Paper	-	A
Federal Agency Obligations	11,497,357.35	A
U.S. Government	82,940,826.65	A
Corporate Bonds	8,296,329.70	A
Municipal Bonds	310,347.00	A
Supranational	1,418,331.50	A
Negotiable CD	-	A
<b>Total U.S. Bank - Chandler Asset Management Funds</b>	<b>104,909,268.00</b>	

Checking and Savings		
Bank of Hope	-	B
Chase-1653 (Operating Account)	2,243,907.90	B
Chase-1368	5,000.56	B
Chase-1392	48,636.50	B
Chase-5993 (Rebate Account)	-	B
2016A Bond - Principal & Payment Funds	189.42	B
2016A Bond - Interest Fund	176.98	B
District Cash Drawers	4,300.00	C
<b>Total Checking and Savings</b>	<b>2,302,211.36</b>	

CalTRUST Short Term Fund	-	A
CalTRUST Medium Term Fund	-	A
LAIF	8,248,081.18	A

**Total Feb 29, 2024 District Funds** **115,459,560.54**

The balances indicated above are as of Feb 29, 2024

Balances verified with monthly investment statements provided by client **A**  
Balances verified with monthly bank statements provided by client **B**  
Balances verified with monthly reconciliations provided by client **C**

The purpose of this report is to calculate the asset class percentage in comparison with the maximum portfolio percentage allowed by the district's investment policy

Based on our review of the asset classes as of 02/29/24, West Valley Water District is in

Security Type	Maximum per Investment Policy	Balance
Commercial Paper	25%	-
Federal Agency Obligations	30%	11,497,357.35
U.S. Government	No Limit	82,940,826.65
Municipal Bonds	20%	310,347.00
LAIF	No Limit	8,248,081.18
CalTRUST	No Limit	-
Negotiable CD	30%	-
Medium Term Notes (Corporate Bonds)	30%	8,296,329.70
Money Market	20%	446,075.80
Bank Deposits	No Limit	2,302,211.36
Supranational	30%	1,418,331.50
		115,459,560.54
<b>Funds Excluded from Policy</b>	2016A	-
<b>Total Feb 29, 2024 District Funds</b>		<b>115,459,560.54</b>

Asset Class	Feb 2024	
	(% of Total Investments)	Maximum Portfolio (%)
Commercial Paper	0.00%	25%
Federal Agency Obligations	9.96%	30%
U.S. Government	71.84%	No Limit
Municipal Bonds	0.27%	20%
LAIF	7.14%	No Limit
CalTRUST	0.00%	No Limit
Negotiable CD	0.00%	30%
Medium Term Notes (Corporate Bonds)	7.19%	30%
Money Market	0.39%	20%
Bank Deposits	1.99%	No Limit
Supranational	1.23%	30%

West Valley Water District  
Bond Analysis  
February 29, 2024

**Liquidity Fund**

Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 02/29/2024	Rated A or Equivalent?	Purchase Date	Maturity	Investment Maturity (Years)
U S Treasury Bill - 912797LL9	15,952,960.00	P-1	Yes	9/25/2023	3/21/2024	0.5
U S Treasury Bill - 912797JK4	9,963,300.00	P-1	Yes	1/30/2024	3/26/2024	0.2
U S Treasury Bill - 912797JN8	6,952,680.00	P-1	Yes	12/20/2023	4/16/2024	0.3
U S Treasury Bill - 912796CX5	4,964,850.00	P-1	Yes	10/19/2023	4/18/2024	0.5
U S Treasury Bill - 912797HQ3	10,641,747.50	P-1	Yes	11/8/2023	5/9/2024	0.5
U S Treasury Bill - 912797KF3	21,158,580.00	P-1	Yes	2/20/2024	6/18/2024	0.3
First American Govt Obligation Fund Class Y - 31846V203	376,294.38	Aaa	Yes	various		
<b>Total Liquidity Fund</b>	<b>70,010,411.88</b>					

**Money Market Fund**

Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 02/29/2024	Rated A or Equivalent?	Purchase Date	Maturity	Investment Maturity (Years)
First American Govt Obligation Fund Class Y - 31846V203	69,781.42	Aaa	Yes	various		
<b>Total Money Market</b>	<b>69,781.42</b>					

**Federal Agency Obligations**

Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 02/29/2024	Rated A or Equivalent?	Purchase Date	Maturity	Investment Maturity (Years)
FFCB Note 3133EKNX0	247,880.00	Aaa	Yes	6/25/2019	6/3/2024	4.9
F N M A - 3135GOV75	246,967.50	Aaa	Yes	7/8/2019	7/2/2024	4.9
FFCB- 3133EKP75	245,112.50	Aaa	Yes	10/15/2019	9/17/2024	4.9
F N M A - 3135GOW66	244,490.00	Aaa	Yes	10/17/2019	10/15/2024	4.9
Federal Farm Credit Bks - 3133ENS43	497,350.00	Aaa	Yes	10/20/2022	10/17/2024	2.0
Federal Farm Credit Bks - 3133ENZ94	497,525.00	Aaa	Yes	11/16/2022	11/18/2027	4.9
F N M A - 3135G0X24	92,248.80	Aaa	Yes	1/8/2020	1/7/2025	4.9
Federal Farm Credit Bks - 3133ENZ37	499,210.00	Aaa	Yes	11/3/2022	1/10/2025	2.2
Federal Home Loan Mortgage Company - 3137EAEPO	275,546.55	Aaa	Yes	2/13/2020	2/12/2025	4.9
F N M A Deb - 3135G03U5	161,913.10	Aaa	Yes	4/22/2020	4/22/2025	4.9
F N M A - 3135G04Z3	269,706.90	Aaa	Yes	6/17/2020	6/17/2025	4.9
F H L M C - 3137EAEU9	329,535.50	Aaa	Yes	7/21/2020	7/21/2025	4.9
F N M A - 3135G05X7	477,844.50	Aaa	Yes	10/6/2020	8/25/2025	4.8
Federal Home Loan Bks - 3130AJXA2	280,449.00	Aaa	Yes	10/7/2020	9/12/2025	4.9
FHLMC MTN - 3137EAEX3	205,491.00	Aaa	Yes	9/23/2020	9/23/2025	4.9
F N M A - 3135G06G3	466,150.00	Aaa	Yes	11/1/2020	11/7/2025	4.9
Federal Home Loan Bks - 3130AKFA9	463,175.00	Aaa	Yes	12/16/2020	12/12/2025	4.9
Federal Home Loan Bks - 3130ATU54	496,250.00	Aaa	Yes	1/31/2023	12/10/2027	4.8
FHLMC Multiclass Mtg Partn - 3137FG6X8	483,050.00	Aaa	Yes	1/23/2024	5/25/2028	4.3
Federal Home Loans Bks - 3130AWMN7	500,640.00	Aaa	Yes	7/26/2023	6/9/2028	4.8
Federal Home Loans Bks - 3130AWN63	495,130.00	Aaa	Yes	8/16/2023	6/30/2028	4.8
Federal Home Loans Bks - 3130AWTR1	753,577.50	Aaa	Yes	9/7/2023	9/8/2028	4.9
Federal Farm Credit Bks - 3133EPC45	507,350.00	Aaa	Yes	11/27/2023	11/13/2028	4.9
Federal Home Loans Bks - 3130AXQK7	509,680.00	Aaa	Yes	12/7/2023	12/8/2028	4.9
Federal Farm Credit Bks - 3133EPN50	748,620.00	Aaa	Yes	1/3/2024	12/15/2028	4.9
F H L M C Multiclass Mtg Partn - 3137FKUP9	287,922.00	Aaa	Yes	1/3/2024	12/25/2028	4.9
Federal Farm Credit Bks - 3133EPW84	736,552.50	Aaa	Yes	2/5/2024	1/18/2029	4.9
F H L M C Multiclass Mtg Partn - 3137FKZZ2	477,990.00	Aaa	Yes	1/18/2024	1/25/2029	5.0
<b>Total Federal Agency Obligations</b>	<b>11,497,357.35</b>					

**Negotiable Certificate of Deposit**

Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 02/29/2024	Rated A or Equivalent?	Purchase Date	Maturity	Investment Maturity (Years)
<b>Total Negotiable Certificates of Deposit</b>	<b>-</b>					



Commercial Paper						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 02/29/2024	Rated A or Equivalent?	Purchase Date	Maturity	Investment Maturity (Years)
<b>Total Commercial Paper</b>						

Municipal Bonds						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 02/29/2024	Rated A or Equivalent?	Purchase Date	Maturity	Investment Maturity (Years)
California ST Taxable Vr Purp Go - 13063D7D4	310,347.00	Aa2	Yes	10/4/2023	10/1/2028	4.9
<b>Total Municipal Bonds</b>	<b>310,347.00</b>					

Supranational						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 02/29/2024	Rated A or Equivalent?	Inception Date	Maturity	Investment Maturity (Years)
International Finance Corp - 45950KCR9	243,970.00	Aaa	Yes	7/12/2021	10/16/2024	3.2
International Bank M T N - 459058JL8	186,362.00	Aaa	Yes	10/22/2020	10/28/2025	4.9
Inter American Devel Bk - 4581X0DV7	461,960.00	Aaa	Yes	4/13/2021	4/20/2026	5.0
International Bank M T N - 459058KT9	289,287.00	Aaa	Yes	7/18/2023	7/12/2028	4.9
Inter American Devel Bk - 4581X0DC9	236,752.50	Aaa	Yes	12/8/2023	9/18/2028	4.7
<b>Total Supranational</b>	<b>1,418,331.50</b>					

U.S. Corporate						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 02/29/2024	Rated A or Equivalent?	Inception Date	Maturity	Investment Maturity (Years)
Jpmorgan Chase Co - 46625HJX9	298,800.00	A1	Yes	12/5/2019	5/13/2024	4.4
Caterpillar Fini Service - 14913R2L0	306,890.70	A2	Yes	5/10/2021	5/17/2024	3.0
Salesforce Com Inc - 79466LAG9	49,130.00	A2	Yes	6/29/2021	7/15/2024	3.0
US Bancorp - 91159HXX1	148,012.50	A3	Yes	2/5/2021	7/30/2024	3.4
Paccar Financial Corp - 69371RR40	117,506.40	A1	Yes	8/3/2021	8/9/2024	3.0
Paccar Financial Corp - 69371RR73	229,397.60	A1	Yes	3/31/2022	4/7/2025	3.0
Pepsico Inc - 713448CT3	292,134.00	A1	Yes	10/31/2022	4/30/2025	2.5
Pfizer Inc Sr Glbl Nto - 717081EX7	118,652.50	A2	Yes	6/3/2020	5/28/2025	4.9
Microsoft Corp - 594918BJ2	388,792.00	Aaa	Yes	1/20/2023	11/3/2025	2.7
State Str Corp - 857477BR3	77,120.00	A1	Yes	2/27/2022	2/6/2026	3.9
Apple Inc. - 037833EB2	161,773.50	Aaa	Yes	2/5/2021	2/8/2026	4.9
Unitedhealth Group Inc. - 91324PEC2	55,257.00	A2	Yes	6/16/2021	5/15/2026	4.8
Walmart Inc - 931142ER0	54,813.60	Aa2	Yes	9/8/2021	9/17/2026	5.0
Honeywell International - 438516BL9	282,750.00	A2	Yes	12/13/2022	11/1/2026	3.8
Duke Energy Carolinas - 26442CAS3	285,945.00	Aa3	Yes	10/28/2022	12/1/2026	4.0
Target Corp - 87612EBM7	129,460.80	A2	Yes	1/19/2022	1/15/2027	4.9
Procter Gamble Co The - 742718FV6	277,923.00	Aa3	Yes	2/1/2022	2/1/2027	4.9
Charles Schwab Corp - 808513BY0	88,058.35	A2	Yes	3/1/2022	3/3/2027	4.9
Berkshire Hathaway Fin - 084664CZ2	262,346.00	Aa2	Yes	3/7/2022	3/15/2027	5.0
Blackrock Inc - 09247XAN1	239,175.00	Aa3	Yes	4/27/2022	3/15/2027	4.8
Northern Tr Corp Sr Nt - 665859AW4	291,477.00	A2	Yes	5/5/2022	5/10/2027	4.9
Unitedhealth Group Inc - 91324PEG3	295,349.80	A2	Yes	5/17/2022	5/15/2027	4.9
Walmart Inc - 931142EX7	245,062.50	A2	Yes	9/12/2022	9/9/2027	4.9
Apple Inc - 037833DK3	236,492.50	Aaa	Yes	2/1/2023	11/13/2027	4.7
Toyota Mtr Cr Corp - 89236TKQ7	352,816.75	A1	Yes	1/9/2023	1/12/2028	4.9
Mastercard Incorporated - 57636QAW4	404,472.00	Aa3	Yes	3/9/2023	3/9/2028	4.9
Public Service Electric - 74456QBU9	334,778.50	A1	Yes	6/22/2023	5/1/2028	4.8
Florida Pwr Lt Co - 341081GN1	343,647.50	Aa2	Yes	6/22/2023	5/15/2028	4.8
Merck Co Inc - 58933YBH7	392,072.00	A1	Yes	5/17/2023	5/17/2028	4.9
Prologis L P - 74340XCG4	249,692.50	A3	Yes	6/27/2023	6/15/2028	4.9
National Rural Util Coop - 63743HFN7	247,707.50	A2	Yes	2/5/2024	2/7/2029	4.9
Eli Lilly Co - 532457CK2	263,484.20	A1	Yes	2/7/2024	2/9/2029	4.9
Toronto Dominion Bank - 89114QCA4	297,684.00	A1	Yes	4/23/2021	6/12/2024	3.1
Bank of Montreal - 06367WB85	240,247.50	A2	Yes	8/6/2021	5/1/2025	3.7
Royal Bank of Canada - 78015K7H1	237,407.50	A1	Yes	5/20/2021	6/10/2025	4.0
<b>Total U.S. Corporate</b>	<b>8,296,329.70</b>					

U.S. Government						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 02/29/2024	Rated A or Equivalent?	Inception Date	Maturity	Investment Maturity (Years)
U.S. Treasury Note - 912828U3	172,067.00	Aaa	Yes	12/30/2019	8/31/2024	4.6
U.S. Treasury Note - 912828YM6	487,950.00	Aaa	Yes	12/9/2020	10/31/2024	3.8
U.S. Treasury Note - 912828YV6	243,262.50	Aaa	Yes	12/11/2019	11/30/2024	4.9
U.S. Treasury Note - 912828Z52	483,475.00	Aaa	Yes	5/9/2021	1/31/2025	3.7
U.S. Treasury Note - 912828ZF0	476,525.00	Aaa	Yes	2/24/2021	3/31/2025	4.0
U.S. Treasury Note - 912828ZL7	474,395.00	Aaa	Yes	1/13/2021	4/30/2025	4.2
U.S. Treasury Note - 912828ZT0	471,975.00	Aaa	Yes	12/16/2020	5/31/2025	4.4
U.S. Treasury Note - 91282CAB7	468,865.00	Aaa	Yes	12/16/2020	7/31/2025	4.6
U.S. Treasury Note - 91282CAJ0	467,365.00	Aaa	Yes	12/1/2020	8/31/2025	4.7
U.S. Treasury Note - 91282CAT8	464,260.00	Aaa	Yes	12/1/2020	10/31/2025	4.8
U.S. Treasury Note - 91282CBC4	462,580.00	Aaa	Yes	1/8/2021	12/31/2025	4.9
U.S. Treasury Note - 91282CBH3	461,055.00	Aaa	Yes	2/16/2021	1/31/2026	4.9
U.S. Treasury Note - 91282CBQ3	460,975.00	Aaa	Yes	3/4/2021	2/28/2026	4.9
U.S. Treasury Note - 91282CCF6	229,825.00	Aaa	Yes	6/28/2021	5/31/2026	4.9
U.S. Treasury Note - 91282CCP4	455,860.00	Aaa	Yes	9/17/2021	7/31/2026	4.8
U.S. Treasury Note - 91282CCW9	456,095.00	Aaa	Yes	11/29/2021	8/31/2026	4.7
U.S. Treasury Note - 91282CCZ2	456,640.00	Aaa	Yes	12/15/2021	9/30/2026	4.7
U S Treasury Note - 91282CDK4	458,865.00	Aaa	Yes	10/20/2022	11/30/2026	4.1
U S Treasury Note - 91282CEF4	472,775.00	Aaa	Yes	11/2/2022	3/31/2027	4.4
U.S. Treasury Note - 91282CEN7	475,760.00	Aaa	Yes	6/6/2022	4/30/2027	4.8
U S Treasury Note - 91282CET4	425,952.00	Aaa	Yes	7/8/2022	5/31/2027	4.8
U S Treasury Note - 91282CEW7	482,600.00	Aaa	Yes	10/20/2022	6/30/2027	4.6
U S Treasury Note - 91282CFH9	235,094.65	Aaa	Yes	10/6/2022	8/31/2027	4.8
U S Treasury Note - 91282CFM8	495,955.00	Aaa	Yes	10/24/2022	9/30/2027	4.9
U S Treasury Note - 91282CFU0	495,900.00	Aaa	Yes	11/18/2022	10/31/2027	4.9
U S Treasury Note - 9128283F5	464,355.00	Aaa	Yes	11/28/2022	11/15/2027	4.9
U S Treasury Note - 91282CGC9	589,968.00	Aaa	Yes	1/26/2023	12/31/2027	4.9
U S Treasury Note - 91282CHX2	601,920.00	Aaa	Yes	9/27/2023	8/31/2028	4.9
U S Treasury Note - 91282CDF5	439,045.00	Aaa	Yes	1/30/2024	10/31/2028	4.7
U S Treasury Note - 9128285M8	475,350.00	Aaa	Yes	1/19/2024	11/15/2028	4.8
<b>Total U.S. Government</b>	<b>13,306,709.15</b>					

**US Bank - Chandler Asset Mgmt**  
**Feb 2024 Bond Total per Treasurer's Report** 34,898,856.12  
**Total Per Feb 2024 Chandler Statement** 34,898,856.12  
**Variance** -

**US Bank - Chandler Liquidity Fund**  
**Feb 2024 Bond Total per Treasurer's Report** 70,010,411.88  
**Total Per Feb 2024 Chandler Statement** 70,010,411.88  
**Variance** -



Updated Staff Report  
Presented at the Meeting

BOARD OF DIRECTORS  
FINANCE COMMITTEE  
STAFF REPORT

DATE: March 27, 2024  
TO: Finance Committee  
FROM: William Fox, Chief Financial Officer  
SUBJECT: CASH DISBURSEMENTS REPORT - FEBRUARY 2024

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**BACKGROUND:**

The Board of Directors requested the Monthly Cash Disbursements Report to be presented to the Finance Committee for review and discussion before presenting these reports to the Board of Directors. The reports are being produced by the District's Financial System (System of Records) and will be presented to the Finance Committee on a monthly basis.

**DISCUSSION:**

Each month, the Accounting Department provides a complete listing of all previous month's disbursements to promote fiscal responsibility and accountability over the expenditure of public funds. This process includes providing the Finance Committee, Board of Directors, and ratepayers the opportunity to review expenses for supplies, materials, services, (**Exhibit A**) and payroll Disbursements (**Exhibit B**). Payroll is processed bi-weekly and accounts payable are processed weekly. Information to justify each payment is available through the Accounting Department. For reference, Customer Refunds are credits due as a result of closing a water account.

**FISCAL IMPACT:**

There is no fiscal impact for producing the February 2024 Cash Disbursement Reports.

**STAFF RECOMMENDATION:**

Forward a recommendation to the Board of Directors to approve the February 2024 Cash Disbursement Reports.

**ATTACHMENT(S):**

1. Exhibit A - 2024 February Cash Disbursements Board Report
2. Exhibit B - 2024 February Cash Disbursements Payroll Board Report

# EXHIBIT A

**WEST VALLEY WATER DISTRICT**

**CASH DISBURSEMENT REPORT  
FEBRUARY 2024**

<b>EFT/Check #</b>	<b>Vendor Name</b>	<b>Description</b>	<b>O &amp; M Amount</b>	<b>CIP Amount</b>
7596	ABF PRINTS INC	BUSINESS CARDS-LINDA JADESKI	\$ 59.26	
7596	ABF PRINTS INC	2024 Calendars	\$ 1,524.66	
7597	ACWA /JPIA	DELTACARE DENTAL HMO	\$ 634.82	
7597	ACWA /JPIA	DELTACARE DENTAL PPO	\$ 8,911.26	
7597	ACWA /JPIA	EMPLOYEE ASSISTANCE PROGRAM	\$ 198.40	
7597	ACWA /JPIA	HEALTH INSURANCE	\$ 141,902.65	
7597	ACWA /JPIA	VISION	\$ 1,694.40	
7597	ACWA /JPIA	DELTACARE DENTAL PPO	\$ 725.06	
7597	ACWA /JPIA	HEALTH INSURANCE	\$ 9,475.16	
7597	ACWA /JPIA	VISION	\$ 105.90	
7597	ACWA /JPIA	EE Adjust	\$ 1,598.88	
7597	ACWA /JPIA	Retirees	\$ 17,854.50	
7597	ACWA /JPIA	Retirees	\$ 2,147.18	
7597	ACWA /JPIA	Retirees	\$ 635.40	
7598	CHANDLER ASSET MANAGEMENT	SERVICES 01/01/24-01/31/24	\$ 6,657.74	
7599	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 470.00	
7599	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 470.00	
7599	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 15.00	
7599	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 15.00	
7599	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 57.00	
7599	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 347.50	
7599	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 520.00	
7599	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 52.50	
7599	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 52.50	
7599	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 7.50	
7599	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 142.50	
7599	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 202.50	
7599	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 42.00	
7599	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 42.00	
7599	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 204.00	
7599	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 204.00	
7599	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 123.50	
7599	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 135.00	
7599	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
7599	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
7600	FASTENAL COMPANY	MAINTENANCE SUPPLIES	\$ 484.88	
7600	FASTENAL COMPANY	SHOP SUPPLIES	\$ 111.96	
7600	FASTENAL COMPANY	SHOP SUPPLIES	\$ 165.84	
7601	HIDALGO, EDGAR	D2 CERTIFICATION	\$ 60.00	
7602	INFOSEND INC	Postage/Printing for Customer Bills	\$ 2,728.90	
7602	INFOSEND INC	Postage/Printing for Customer Bills	\$ 1,358.22	
7602	INFOSEND INC	Postage/Printing for Customer Bills	\$ 9,360.63	
7602	INFOSEND INC	Postage/Printing for Customer Bills	\$ 4,356.10	
7603	INLAND ROAD SERVICE & TIRE	VEHICLE MAINTENANCE	\$ 743.68	
7604	LIEBERT CASSIDY WHITMORE	LEGAL FEES	\$ 2,523.50	
7604	LIEBERT CASSIDY WHITMORE	LEGAL FEES	\$ 809.00	
7604	LIEBERT CASSIDY WHITMORE	LEGAL FEES	\$ 261.00	
7604	LIEBERT CASSIDY WHITMORE	LEGAL FEES	\$ 789.00	
7604	LIEBERT CASSIDY WHITMORE	LEGAL FEES	\$ 2,205.00	
7605	OFFICE SOLUTIONS BUSINESS PRODUCTS & SERVICES	OFFICE SUPPLIES	\$ 509.39	
7606	SAFETY COMPLIANCE COMPANY	FIELD SAFETY MTG 1/9/24	\$ 225.00	
7606	SAFETY COMPLIANCE COMPANY	OFFICE SAFETY MTG 1/9/24	\$ 200.00	
7606	SAFETY COMPLIANCE COMPANY	FIELD SAFETY MTG 1/23/24	\$ 225.00	
7607	ABF PRINTS INC	BUSINESS CARDS-KELVIN MOORE	\$ 160.55	

**WEST VALLEY WATER DISTRICT**

**CASH DISBURSEMENT REPORT**

**FEBRUARY 2024**

<b>EFT/Check #</b>	<b>Vendor Name</b>	<b>Description</b>	<b>O &amp; M Amount</b>	<b>CIP Amount</b>
7607	ABF PRINTS INC	BUSINESS CARDS-PAOLA LARA	\$ 70.04	
7608	ACWA /JPIA	EE Adjusts	\$ (1,598.88)	
7608	ACWA /JPIA	DELTACARE DENTAL HMO	\$ 634.82	
7608	ACWA /JPIA	DELTACARE DENTAL PPO	\$ 8,741.96	
7608	ACWA /JPIA	EMPLOYEE ASSISTANCE PROGRAM	\$ 195.92	
7608	ACWA /JPIA	HEALTH INSURANCE	\$ 140,031.18	
7608	ACWA /JPIA	VISION	\$ 1,673.22	
7608	ACWA /JPIA	DELTACARE DENTAL PPO	\$ 725.06	
7608	ACWA /JPIA	HEALTH INSURANCE	\$ 9,475.16	
7608	ACWA /JPIA	VISION	\$ 105.90	
7608	ACWA /JPIA	Retirees	\$ 13,745.10	
7608	ACWA /JPIA	Retirees	\$ 1,585.56	
7608	ACWA /JPIA	Retirees	\$ 593.04	
7609	ALBERT A WEBB ASSOCIATES	Design for Alder Avenue Erosion Mitigation		\$ 29,365.18
7610	ALVARADO, MARIANO	LCW CONFERENCE-LODGING/TRANSPORTATION	\$ 1,210.04	
7611	BRENNTAG PACIFIC INC	Acetic Acid for FBR Plant	\$ 7,735.49	
7611	BRENNTAG PACIFIC INC	Acetic Acid for FBR Plant	\$ 3,550.27	
7612	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 82.50	
7612	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 21.00	
7612	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 67.50	
7612	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 67.50	
7612	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 67.50	
7612	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 64.50	
7612	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 15.00	
7612	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 142.50	
7612	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 126.00	
7612	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 15.00	
7612	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 40.00	
7612	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 204.00	
7612	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 40.00	
7612	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 102.00	
7612	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 123.50	
7612	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 123.50	
7612	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 90.00	
7612	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
7612	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
7613	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 1,488.35	
7613	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 34.50	
7613	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 827.50	
7613	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 204.50	
7613	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 172.50	
7613	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 135.00	
7613	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 69.00	
7613	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 69.00	
7613	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 209.00	
7613	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 34.50	
7613	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 448.50	
7614	DIAMOND ENVIRONMENTAL SERVICES LP	RESTROOM RENTAL-10272 S CEDAR	\$ 127.62	
7614	DIAMOND ENVIRONMENTAL SERVICES LP	RESTROOM RENTAL-18451 VINEYARD AVE	\$ 127.62	
7615	HASA INC.	CHEMICALS-WELL#24	\$ 144.45	
7615	HASA INC.	CHEMICALS-BLF	\$ 1,685.24	
7615	HASA INC.	CHEMICALS-WELL#15	\$ 241.86	
7615	HASA INC.	CHEMICALS-WELL#15	\$ 22.96	
7615	HASA INC.	CHEMICALS-WELL#30	\$ 288.90	

**WEST VALLEY WATER DISTRICT**

**CASH DISBURSEMENT REPORT**

**FEBRUARY 2024**

<b>EFT/Check #</b>	<b>Vendor Name</b>	<b>Description</b>	<b>O &amp; M Amount</b>	<b>CIP Amount</b>
7615	HASA INC.	CHEMICALS-WELL#4	\$ 216.67	
7615	HASA INC.	CHEMICALS-WELL#5	\$ 228.72	
7615	HASA INC.	CHEMICALS-WELL#1	\$ 192.60	
7615	HASA INC.	CHEMICALS-WELL#8	\$ 156.49	
7615	HASA INC.	CHEMICALS-WELLS	\$ 168.52	
7615	HASA INC.	CHEMICALS-WELL#24	\$ 187.78	
7615	HASA INC.	CHEMICALS-BLF	\$ 767.99	
7615	HASA INC.	CHEMICALS-WELLS	\$ 325.02	
7615	HASA INC.	CHEMICALS-WELLS	\$ 168.52	
7615	HASA INC.	CHEMICALS-WELLS	\$ 60.19	
7615	HASA INC.	CHEMICALS-WELLS	\$ 276.87	
7615	HASA INC.	CHEMICALS-WELLS	\$ 156.49	
7615	HASA INC.	CHEMICALS-WELLS	\$ 168.52	
7615	HASA INC.	CHEMICALS-WELLS	\$ 264.82	
7615	HASA INC.	CHEMICALS-WELLS	\$ 1,444.49	
7615	HASA INC.	CHEMICALS-WELLS	\$ 120.37	
7615	HASA INC.	CHEMICALS-WELLS	\$ 192.60	
7615	HASA INC.	CHEMICALS-WELLS	\$ 1,685.24	
7615	HASA INC.	CHEMICALS-WELLS	\$ 192.60	
7615	HASA INC.	CHEMICALS-ROEMER	\$ 5,401.02	
7616	JENKINS, DANIEL	ACWA MEETING MILEAGE REIMB	\$ 96.48	
7617	MCMMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 322.06	
7617	MCMMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 494.82	
7617	MCMMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 44.83	
7617	MCMMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 673.63	
7617	MCMMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 149.44	
7617	MCMMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 87.47	
7617	MCMMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 622.30	
7617	MCMMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 898.43	
7617	MCMMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 720.91	
7617	MCMMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 625.35	
7617	MCMMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 767.82	
7617	MCMMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 486.03	
7617	MCMMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 835.25	
7617	MCMMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 200.42	
7618	RED WING BUSINESS ADVANTAGE ACCOUNT	SAFETY BOOTS-JAROLD HILL	\$ 225.00	
7618	RED WING BUSINESS ADVANTAGE ACCOUNT	SAFETY BOOTS-EDGAR HIDALGO	\$ 250.00	
7619	SAMBA HOLDINGS INC	HR SERVICES	\$ 147.88	
7620	SB VALLEY MUNICIPAL	BASELINE FEEDER JUL 2023	\$ 2,200.00	
7620	SB VALLEY MUNICIPAL	BASELINE FEEDER AUG 2023	\$ 2,200.00	
7620	SB VALLEY MUNICIPAL	BASELINE FEEDER SEPT 2023	\$ 2,200.00	
7620	SB VALLEY MUNICIPAL	BASELINE FEEDER DEC 2023	\$ 2,200.00	
7620	SB VALLEY MUNICIPAL	BASELINE FEEDER JUL 2023	\$ 14,676.45	
7620	SB VALLEY MUNICIPAL	BASELINE FEEDER AUG 2023	\$ 14,676.45	
7620	SB VALLEY MUNICIPAL	BASELINE FEEDER SEPT 2023	\$ 14,676.45	
7620	SB VALLEY MUNICIPAL	BASELINE FEEDER DEC 2023	\$ 14,676.45	
7620	SB VALLEY MUNICIPAL	BASELINE FEEDER JUL 2023	\$ 135,514.49	
7620	SB VALLEY MUNICIPAL	BASELINE FEEDER AUG 2023	\$ 40,129.48	
7620	SB VALLEY MUNICIPAL	BASELINE FEEDER SEPT 2023	\$ 63,650.57	
7620	SB VALLEY MUNICIPAL	BASELINE FEEDER DEC 2023	\$ 7,883.54	
7620	SB VALLEY MUNICIPAL	BASELINE FEEDER JUL 2023	\$ 6,979.68	
7620	SB VALLEY MUNICIPAL	BASELINE FEEDER AUG 2023	\$ 6,979.68	
7620	SB VALLEY MUNICIPAL	BASELINE FEEDER SEPT 2023	\$ 6,979.68	
7620	SB VALLEY MUNICIPAL	BASELINE FEEDER DEC 2023	\$ 6,979.68	

**WEST VALLEY WATER DISTRICT**

**CASH DISBURSEMENT REPORT  
FEBRUARY 2024**

<b>EFT/Check #</b>	<b>Vendor Name</b>	<b>Description</b>	<b>O &amp; M Amount</b>	<b>CIP Amount</b>
7621	STERLING WATER TECHNOLOGIES LLC	Aluminum Chlorohydrate for Roemer	\$ 29,019.33	
7622	AIR & HOSE SOURCE INC	MAINTENANCE SUPPLIES	\$ 77.88	
7623	ALBERT A WEBB ASSOCIATES	Design for Alder Avenue Erosion Mitigation	\$	13,600.97
7624	BEST BEST & KRIEGER LLP	LEGAL FEES-JANUARY 2024	\$ 3,944.12	
7624	BEST BEST & KRIEGER LLP	LEGAL FEES-JANUARY 2024	\$ 75.00	
7624	BEST BEST & KRIEGER LLP	LEGAL FEES-JANUARY 2024	\$ 9,166.50	
7624	BEST BEST & KRIEGER LLP	LEGAL FEES-JANUARY 2024	\$ 1,078.00	
7624	BEST BEST & KRIEGER LLP	LEGAL FEES-JANUARY 2024	\$ 1,472.00	
7624	BEST BEST & KRIEGER LLP	LEGAL FEES-JANUARY 2024	\$ 428.90	
7624	BEST BEST & KRIEGER LLP	LEGAL FEES-JANUARY 2024	\$ 654.50	
7624	BEST BEST & KRIEGER LLP	LEGAL FEES-JANUARY 2024	\$ 324.28	
7624	BEST BEST & KRIEGER LLP	LEGAL FEES-JANUARY 2024	\$ 39,028.11	
7624	BEST BEST & KRIEGER LLP	LEGAL FEES-JANUARY 2024	\$ 418.00	
7625	BOOT BARN INC	SAFETY BOOTS-GILBERT OLIVAREZ	\$ 225.00	
7625	BOOT BARN INC	SAFETY BOOTS-JESSE BECERRA	\$ 225.00	
7626	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 15.00	
7626	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 39.00	
7626	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 202.50	
7626	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 36.00	
7626	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 90.00	
7626	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 142.50	
7626	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 1,350.00	
7626	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 19.50	
7626	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 19.50	
7626	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 31.50	
7626	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 7.50	
7626	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 19.50	
7626	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 7.50	
7626	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELL 11	\$ 182.50	
7626	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 172.50	
7626	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 341.00	
7626	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 40.00	
7626	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 90.00	
7626	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 123.50	
7626	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
7626	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
7626	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 90.00	
7626	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 123.50	
7626	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 560.50	
7626	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
7626	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
7627	COMPUTERIZED EMBROIDERY COMPANY INC	SHIRTS-ENG DEPT	\$ 67.86	
7627	COMPUTERIZED EMBROIDERY COMPANY INC	SHIRTS-PAOLA	\$ 66.29	
7627	COMPUTERIZED EMBROIDERY COMPANY INC	SHIRTS-PUBLIC AFFAIRS DEPT	\$ 139.20	
7628	DAVID N M TURCH	Federal Lobbyist Services	\$ 12,500.00	
7628	DAVID N M TURCH	Federal Lobbyist Services	\$ 12,500.00	
7629	FASTENAL COMPANY	MAINTENANCE SUPPLIES	\$ 305.00	
7629	FASTENAL COMPANY	MAINTENANCE SUPPLIES	\$ 269.38	
7629	FASTENAL COMPANY	MAINTENANCE SUPPLIES	\$ 300.13	
7629	FASTENAL COMPANY	MAINTENANCE SUPPLIES	\$ 470.90	
7629	FASTENAL COMPANY	MAINTENANCE SUPPLIES	\$ 443.76	
7629	FASTENAL COMPANY	SHOP SUPPLIES	\$ 234.90	
7629	FASTENAL COMPANY	MAINTENANCE SUPPLIES	\$ 258.97	
7630	HACH COMPANY	FBR SUPPLIES	\$ 129.41	



# WEST VALLEY WATER DISTRICT

## CASH DISBURSEMENT REPORT

FEBRUARY 2024

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
7631	HASA INC.	CHEMICALS-BLF	\$ 722.25	
7631	HASA INC.	CHEMICALS-WELL#54	\$ 361.12	
7631	HASA INC.	CHEMICALS-WELL#24	\$ 240.75	
7631	HASA INC.	CHEMICALS-WELLS	\$ 72.22	
7631	HASA INC.	CHEMICALS-WELLS	\$ 120.37	
7631	HASA INC.	CHEMICALS-FBR	\$ 4,320.81	
7632	INLAND ROAD SERVICE & TIRE	New Tires for Unit 104-T	\$ 1,525.10	
7633	MCMaster-CARR SUPPLY COMPANY	FBR SUPPLIES	\$ 382.15	
7633	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 815.10	
7633	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 30.67	
7633	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 652.27	
7633	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 325.12	
7633	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 856.58	
7633	MCMaster-CARR SUPPLY COMPANY	ARSENIC SUPPLIES	\$ 446.51	
7633	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 379.50	
7633	MCMaster-CARR SUPPLY COMPANY	ARSENIC SUPPLIES	\$ 984.34	
7633	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 470.32	
7634	RECYCLED AGGREGATE MATERIALS CO INC	SHOP SUPPLIES	\$ 54.87	
7634	RECYCLED AGGREGATE MATERIALS CO INC	SHOP SUPPLIES	\$ 275.78	
7635	SB VALLEY MUNICIPAL	HYDROELECTRIC PMT	\$ 331,100.00	
7635	SB VALLEY MUNICIPAL	HYDROELECTRIC PMT	\$ 59,159.02	
7636	STERLING WATER TECHNOLOGIES LLC	Praestol Flocculant for FBR Plant	\$ 5,014.97	
85771	360CIVIC	HOSTING SERVICE DEC 23-JAN 24	\$ 1,000.00	
85772	AMAZON.COM SALES INC	SHOP SUPPLIES	\$ 178.84	
85772	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 515.80	
85772	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 21.54	
85772	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 201.08	
85772	AMAZON.COM SALES INC	BOARD SUPPLIES	\$ 23.58	
85773	AT&T INTERNET	INTERNET-SCADA 12/26/23-01/25/24	\$ 154.44	
85774	CALIFORNIA WATER EFFICIENCY PARTNERSHIP	CalWEP Dues	\$ 3,896.96	
85775	CARSON-VA INDUSTRIAL II LP	DEP REFUNDS-CONT/METER/VALVE	\$ 5,400.00	
85775	CARSON-VA INDUSTRIAL II LP	DEP REFUNDS-CONT/METER/VALVE	\$ 960.00	
85775	CARSON-VA INDUSTRIAL II LP	DEP REFUNDS-CONT/METER/VALVE	\$ 38,428.00	
85776	CHARTER COMMUNICATIONS	CABLE/TELEPHONE	\$ 278.40	
85776	CHARTER COMMUNICATIONS	INTERNET SERVICE	\$ 1,549.00	
85776	CHARTER COMMUNICATIONS	CABLE/TELEPHONE	\$ 121.92	
85777	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 189.30	
85778	CITY OF RIALTO	RIALTO WOMENS EVENT	\$ 2,500.00	
85779	EL ROD FENCE CO, INC	DISTRICT MAINT SUPPLIES	\$ 527.00	
85780	FONTANA CHAMBER OF COMMERCE	STATE OF THE CITY SPONSORSHIP	\$ 2,500.00	
85781	FONTANA UNION WATER CO	STOCK SHARE FEES	\$ 12,740.00	
85781	FONTANA UNION WATER CO	STOCK SHARE FEES	\$ 784.00	
85781	FONTANA UNION WATER CO	STOCK SHARE FEES	\$ 3,920.00	
85781	FONTANA UNION WATER CO	STOCK SHARE FEES	\$ 2,940.00	
85781	FONTANA UNION WATER CO	STOCK SHARE FEES	\$ 392.00	
85782	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 130.37	
85782	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 142.08	
85782	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 429.84	
85782	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 379.54	
85782	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 270.79	
85782	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 205.31	
85782	HOME DEPOT	WHITE TOP LOAD WASHER	\$ 640.47	
85782	HOME DEPOT	DISTRICT BLDG MAINT	\$ 3.75	
85782	HOME DEPOT	PRESSURE WASHER SUPPLIES	\$ 173.22	

**WEST VALLEY WATER DISTRICT**

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85783	INLAND EMPIRE UTILITIES AGENCY	BALANCE DUE SVC JUL 2023	\$ 600.31	
85784	IVIE MCNEILL & WYATT A PROFESSIONAL CORPORATION	LEGAL FEES-NOV 2023	\$ 12,176.52	
85784	IVIE MCNEILL & WYATT A PROFESSIONAL CORPORATION	LEGAL FEES DEC 2023	\$ 3,600.00	
85785	JCL TRAFFIC SERVICES	Traffic Cones for District	\$ 2,568.83	
85786	JOHNSON'S HARDWARE INC	SHOP SUPPLIES	\$ 49.54	
85787	MASTERS TELECOM LLC	ROEMER ALARM/PHONE LINES	\$ 70.43	
85788	O'REILLY AUTO PARTS	VEHICLE MAINTENANCE	\$ 158.47	
85788	O'REILLY AUTO PARTS	VEHICLES MAINTENANCE	\$ 268.18	
85789	PAUL FRANK GRAVESANDE	Trans Filter repair to 105	\$ 1,939.65	
85790	PINNACLE PETROLEUM INC	Gasoline and Diesel for Fleet	\$ 15,019.55	
85791	RIALTO WATER SERVICES	FBR SERVICE-12/19/23-01/16/24	\$ 1,615.86	
85792	SO CALIFORNIA EDISON	ROEMER-12/29/23-01/29/24	\$ 55,547.29	
85793	STATE WATER RESOURCES CONTROL BOARD	D4 CERTIFICATION-LANCE DRAKE	\$ 105.00	
85794	STATE WATER RESOURCES CONTROL BOARD	WATER SYSTEM ANNUAL FEES FY 2023-2024	\$ 14,450.33	
85795	STATE WATER RESOURCES CONTROL BOARD	D3 CERTIFICATION-BRIAN GRUBERT	\$ 90.00	
85796	THE STANDARD	AD&D	\$ 326.58	
85796	THE STANDARD	DEPENDENT LIFE	\$ 99.63	
85796	THE STANDARD	LIFE INSURANCE	\$ 2,408.10	
85796	THE STANDARD	LONG TERM DISABILITY	\$ 2,552.25	
85796	THE STANDARD	AD&D	\$ 31.50	
85796	THE STANDARD	DEPENDENT LIFE	\$ 6.15	
85796	THE STANDARD	LIFE INSURANCE	\$ 232.50	
85796	THE STANDARD	LONG TERM DISABILITY	\$ 22.73	
85796	THE STANDARD	EE Adjusts	\$ 13.70	
85796	THE STANDARD	EMPLOYEE AFTER-TAX	\$ 716.30	
85796	THE STANDARD	EMPLOYEE AFTER-TAX	\$ 697.25	
85797	TYLER TECHNOLOGIES INC	INSITE TRANSACTION FEES 10/01/23-12/31/23	\$ 44,551.20	
85797	TYLER TECHNOLOGIES INC	INSITE TRANSACTION FEES 10/1/23-12/31/23	\$ 567.40	
85798	VERIZON WIRELESS PHONES	CELL PHONES-IPADS 12/23/23-01/22/24	\$ 5,243.50	
85798	VERIZON WIRELESS PHONES	CELL PHONES-IPADS 12/23/23-01/22/24	\$ 176.51	
85798	VERIZON WIRELESS PHONES	CELL PHONES-IPADS 12/23/23-01/22/24	\$ 1,190.35	
85799	WHITE CAP CONSTRUCTION SUPPLY	MAINTENANCE SUPPLIES	\$ 521.96	
85800	YO FIRE	MAINTENANCE SUPPLIES	\$ 103.44	
85800	YO FIRE	MAINTENANCE SUPPLIES	\$ 508.58	
85802	AIRGAS USA LLC	PRODUCTION SUPPLIES	\$ 58.79	
85803	ALLIANCE 2020 INC	HR SERVICES	\$ 128.71	
85804	ALLIANCE ELECTRICAL SYSTEMS INC	DISTRICT MAINTENANCE	\$ 1,204.00	
85805	AMAZON.COM SALES INC	PRODUCTION SUPPLIES	\$ 450.25	
85805	AMAZON.COM SALES INC	PRODUCTION SUPPLIES	\$ 275.70	
85805	AMAZON.COM SALES INC	WATER QUALITY SUPPLIES	\$ 84.60	
85805	AMAZON.COM SALES INC	WATER QUALITY SUPPLIES	\$ 183.15	
85805	AMAZON.COM SALES INC	ROEMER SUPPLIES	\$ 176.11	
85805	AMAZON.COM SALES INC	ADMIN SUPPLIES	\$ 87.95	
85805	AMAZON.COM SALES INC	SHOP SUPPLIES	\$ 445.94	
85805	AMAZON.COM SALES INC	CREDIT-DOCUMENT SCANNER	\$ (375.51)	
85805	AMAZON.COM SALES INC	Computer Supples Jan 2024	\$ 51.13	
85805	AMAZON.COM SALES INC	Computer Supples Jan 2024	\$ 937.39	
85805	AMAZON.COM SALES INC	Computer Supples Jan 2024	\$ 188.51	
85805	AMAZON.COM SALES INC	Computer Supples Jan 2024	\$ 164.42	
85805	AMAZON.COM SALES INC	Computer Supples Jan 2024	\$ 39.33	
85805	AMAZON.COM SALES INC	Computer Supples Jan 2024	\$ 366.33	
85805	AMAZON.COM SALES INC	Computer Supples Jan 2024	\$ 861.98	
85805	AMAZON.COM SALES INC	Computer Supples Jan 2024	\$ 530.88	
85805	AMAZON.COM SALES INC	Computer Supples Jan 2024	\$ 334.15	

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85805	AMAZON.COM SALES INC	Computer Supples Jan 2024	\$ 242.99	
85805	AMAZON.COM SALES INC	Computer Supples Jan 2024	\$ 1,451.39	
85805	AMAZON.COM SALES INC	Computer Supples Jan 2024	\$ 1,126.53	
85805	AMAZON.COM SALES INC	Computer Supples Jan 2024	\$ 26.39	
85805	AMAZON.COM SALES INC	Computer Supples Jan 2024	\$ 62.44	
85806	AT&T	TELEMETRY LINE	\$ 64.23	
85807	BAM MASCOTS INC	WVWD Mascot Costume Remaining Balance	\$ 4,200.00	
85808	BLAINE TECH SERVICES INC	Groundwater Sampling Services	\$ 2,700.00	
85809	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 189.30	
85809	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 160.42	
85809	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 189.30	
85809	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 189.30	
85809	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 189.30	
85809	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 160.42	
85809	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 160.42	
85810	CITY ELECTRIC SUPPLY	SHOP SUPPLIES	\$ 239.25	
85811	CITY OF RIALTO	UTILITY USER TAX JAN 2024	\$ 45,170.33	
85811	CITY OF RIALTO	UTILITY USER TAX JAN 2024	\$ (179.81)	
85812	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	PERMIT FEE-3548 N GRAPEWOOD	\$ 958.70	
85812	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	PERMIT FEE-445 E CERRITOS	\$ 958.70	
85812	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	PERMIT FEE-1761 W TOWNSEND	\$ 976.70	
85812	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	PERMIT FEE-2466 BUENA VISTA	\$ 998.30	
85812	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	PERMIT FEE-3691 N GOLDENROD	\$ 958.70	
85812	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	PERMIT FEE-3130 INDUSTRIAL	\$ 958.70	
85812	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	PERMIT FEE-1369 N WILLOW	\$ 958.70	
85812	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	PERMIT FEE-837 TIBBITS	\$ 958.70	
85813	CLEANMART USA	Janitorial Supplies for District	\$ 126.07	
85814	COASTAL BUILDING SERVICES INC	Janitorial Services	\$ 185.00	
85814	COASTAL BUILDING SERVICES INC	Janitorial Services	\$ 2,904.00	
85815	COLTON PUBLIC UTILITIES	WELL 18A - 12/20/23-01/22/24	\$ 569.88	
85816	CORE & MAIN LP	SHOP SUPPLIES	\$ 73.97	
85817	D & H WATER SYSTEMS, INC.	ROEMER SUPPLIES	\$ 718.33	
85818	FAST SERVICE	CUSTOMER SERVICES JAN 2024	\$ 233.00	
85819	FEDEX	PRODUCTION MAILING FEES	\$ 26.58	
85820	FISH WINDOW CLEANING	JANITORIAL SERVICES-WINDOWS	\$ 489.00	
85821	FMB TRUCK OUTFITTERS, INC.	INSTALL LIGHT BARS AND TOOL BOX ON TRUCKS	\$	4,591.42
85822	GRAINGER INC	PRODUCTION SUPPLIES	\$ 303.97	
85822	GRAINGER INC	PRODUCTION SUPPLIES	\$ 112.38	
85822	GRAINGER INC	RP Backflow	\$ 9,234.29	
85822	GRAINGER INC	FBR SUPPLIES	\$ 124.45	
85822	GRAINGER INC	FBR SUPPLIES	\$ 904.78	
85822	GRAINGER INC	ROEMER SUPPLIES	\$ 111.62	
85822	GRAINGER INC	ROEMER SUPPLIES	\$ 48.10	
85823	HARMSCO INC	Filter cartridges for IX systems and treatment	\$ 10,653.16	
85823	HARMSCO INC	Filter cartridges for IX systems and treatment	\$ 10,653.15	
85824	INLAND DESERT SECURITY	ANSWERING SERVICE	\$ 765.55	
85825	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 63.56	
85825	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 44.11	
85825	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 14.84	
85825	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 26.91	
85825	JOHNSON'S HARDWARE INC	DISTRICT MAINTENANCE	\$ 64.49	
85826	KYLE GROUNDWATER INC	Hydrogeological Services	\$	9,899.00
85827	LOWES	ROEMER SUPPLIES	\$ 178.30	
85827	LOWES	ROEMER SUPPLIES	\$ 278.48	

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<b>EFT/Check #</b>	<b>Vendor Name</b>	<b>Description</b>	<b>O &amp; M Amount</b>	<b>CIP Amount</b>
85827	LOWES	ROEMER SUPPLIES	\$ 447.28	
85828	MACKAMUL, ROBERT	D4 CERTIFICATION	\$ 130.00	
85829	MARIPOSA LANDSCAPES INC	Cactus Basin Weed abatement	\$ 11,347.95	
85830	MCCALLS METERS INC	METER	\$ 692.84	
85831	MICHAEL BAKER INTERNATIONAL, INC	Development of Construction WaterMain I10 & Cedar	\$	27,135.00
85831	MICHAEL BAKER INTERNATIONAL, INC	Development of Construction WaterMain I10 & Cedar	\$	10,200.00
85832	NED'S OIL SALES INC	PRODUCTION SUPPLIES	\$ 25.11	
85833	NEO GOV	SOFTWARE ANNUAL LICENSE	\$ 1,761.24	
85834	OLDCASTLE INFRASTRUCTURE INC	Box and lid order 12/21/23	\$ 16,625.83	
85834	OLDCASTLE INFRASTRUCTURE INC	Box and lid order 12/21/23	\$ 29,672.20	
85835	OLIVAREZ, GILBERT	BACKFLOW TESTER CERTIFICATION	\$ 374.00	
85836	PACK N MAIL	CUSTOMER SERVICES JAN 2024	\$ 147.00	
85837	RIALTO WATER SERVICES	WELL#16-12/27/23-01/24/24	\$ 30.42	
85838	ROYAL INDUSTRIAL SOLUTIONS	Motor drive for pump # 1 at 4-1 Pump Station	\$ 7,895.14	
85839	SCELZI ENTERPRISES, INC	Replacement doors for service box on Unit 223	\$ 7,413.20	
85840	SO CALIFORNIA EDISON	VARIOUS LOCATIONS 11/29/23-01/29/24	\$ 193,502.16	
85840	SO CALIFORNIA EDISON	VARIOUS LOCATIONS 11/29/23-01/29/24	\$ 17,579.33	
85840	SO CALIFORNIA EDISON	VARIOUS LOCATIONS 11/29/23-01/29/24	\$ 101,212.41	
85840	SO CALIFORNIA EDISON	S END SHOP-01/08/24-02/06/24	\$ 114.97	
85840	SO CALIFORNIA EDISON	VARIOUS LOCATIONS 11/29/23-01/29/24	\$ 1,170.03	
85840	SO CALIFORNIA EDISON	WELL#6 01/10/24-02/08/24	\$ 545.23	
85840	SO CALIFORNIA EDISON	VARIOUS LOCATIONS 11/29/23-01/29/24	\$ 31,775.98	
85840	SO CALIFORNIA EDISON	VARIOUS LOCATIONS 11/29/23-01/29/24	\$ 43,084.63	
85840	SO CALIFORNIA EDISON	VARIOUS LOCATIONS 11/29/23-01/29/24	\$ 487.21	
85840	SO CALIFORNIA EDISON	VARIOUS LOCATIONS 11/29/23-01/29/24	\$ 7,327.11	
85841	TESS ELECTRIC INC	Replacement control for Well 54 Booster VFD	\$ 2,379.99	
85842	THE GAS COMPANY	ROEMER GAS BILL-01/04/24-02/01/24	\$ 15.58	
85842	THE GAS COMPANY	HQ GAS BILL-01/09/24-02/07/24	\$ 480.06	
85843	THE PUN GROUP LLP	Financial Audit Consultant	\$ 5,000.00	
85844	TROJAN TECHNOLOGIES INC.	Service 365 Preventive Maintenance Program	\$ 2,946.50	
85845	ULINE	SHOP SUPPLIES	\$ 566.90	
85846	USA BLUEBOOK	FBR SUPPLIES	\$ 965.02	
85846	USA BLUEBOOK	FBR SUPPLIES	\$ 932.52	
85846	USA BLUEBOOK	ARSENIC SUPPLIES	\$ 758.33	
85847	WESTERN WATER WORKS SUPPLY CO INC	Air Vac Covers WWW 02/05/24	\$ 754.47	
85847	WESTERN WATER WORKS SUPPLY CO INC	Air Vac Covers WWW 02/05/24	\$ 895.62	
85847	WESTERN WATER WORKS SUPPLY CO INC	Air Vac Covers WWW 02/05/24	\$ 1,077.50	
85848	WILLIAM FOX	CSMFO MEALS/PARKING/MILEAGE	\$ 158.36	
85849	YO FIRE	WATER QUALITY SUPPLIES	\$ 560.30	
85878	AGNIESZKA ASKOV	PROFESSIONAL SERVICES	\$ 562.50	
85879	AIRGAS USA LLC	MAINTENANCE SUPPLIES	\$ 564.37	
85879	AIRGAS USA LLC	MAINTENANCE SUPPLIES	\$ 53.18	
85879	AIRGAS USA LLC	MAINTENANCE SUPPLIES	\$ 787.35	
85879	AIRGAS USA LLC	MAINTENANCE SUPPLIES	\$ (52.66)	
85880	AMAZON.COM SALES INC	PRODUCTION SUPPLIES	\$ 937.44	
85880	AMAZON.COM SALES INC	PRODUCTION SUPPLIES	\$ 186.60	
85880	AMAZON.COM SALES INC	MAINTENANCE SUPPLIES	\$ 110.55	
85880	AMAZON.COM SALES INC	SHOP SUPPLIES	\$ 407.18	
85880	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 160.30	
85880	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 22.63	
85880	AMAZON.COM SALES INC	VEHICLES MAINT SUPPLIES	\$ 105.00	
85880	AMAZON.COM SALES INC	VEHICLES MAINTENANCE	\$ 560.35	
85880	AMAZON.COM SALES INC	VEHICLE MAINT SUPPLIES	\$ (105.00)	
85881	AQUATIC INFORMATICS INC	TOKAY CUSTOM PROFESSIONAL SERVICES	\$ 925.00	

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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
85882	BURRTEC WASTE INDUSTRIES INC	ROEMER DISPOSAL FEES	\$ 476.86	
85882	BURRTEC WASTE INDUSTRIES INC	HQ DISPOSAL FEE	\$ 558.33	
85883	BURT PROCESS EQUIPMENT INC	CIP 4 New Pneumatic Pumps		\$ 13,671.84
85884	CAPITAL ACCOUNTING PARTNERS LLC	Cost Allocation Plan and Rate Study	\$ 4,500.00	
85885	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 189.30	
85885	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 189.30	
85886	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	PERMIT FEE-1454 W ORCHARD	\$ 958.70	
85887	CITY OF SAN BERNARDINO	LYTLE CREEK STREAMFLOW-JAN 2024	\$ 19,943.07	
85888	CITY OF SAN BERNARDINO	BLF WATER SVC-01/10/24-02/08/24	\$ 47.98	
85889	COLONIAL SUPPLEMENTAL INSURANCE	EE Adjusts	\$ (156.17)	
85889	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 1,908.03	
85889	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 1,270.39	
85889	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 40.40	
85889	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 88.95	
85889	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 1,907.90	
85889	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 1,270.31	
85890	CONTROL TEMP INC	AC work on storage office	\$ 1,210.23	
85890	CONTROL TEMP INC	Ac services for main office	\$ 1,093.73	
85891	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE	\$ 852.14	
85891	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE	\$ 654.82	
85891	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE	\$ 304.83	
85891	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE	\$ 8.91	
85892	FEDEX	MAILING FEES	\$ 2.13	
85893	FERGUSON ENTERPRISES INC # 677	Copper Order 11/15/23	\$ 12,121.88	
85893	FERGUSON ENTERPRISES INC # 677	SHOP SUPPLIES	\$ 758.34	
85894	FISH WINDOW CLEANING	JANITORIAL SERVICES-WINDOWS	\$ 317.00	
85895	FRANCHISE TAX BOARD	GARNISHMENT	\$ 60.00	
85895	FRANCHISE TAX BOARD	GARNISHMENT	\$ 60.00	
85896	GARDA CL WEST INC	JAN 2024	\$ 33.95	
85897	GRAINGER INC	PRODUCTION SUPPLIES	\$ 86.01	
85897	GRAINGER INC	RP Backflow	\$ 2,638.37	
85897	GRAINGER INC	ARSENIC SUPPLIES	\$ 856.34	
85897	GRAINGER INC	ARSENIC SUPPLIES	\$ 690.00	
85897	GRAINGER INC	MAINTENANCE SUPPLIES	\$ 181.50	
85897	GRAINGER INC	MAINTENANCE SUPPLIES	\$ 181.50	
85898	HOME DEPOT	ROEMER SUPPLIES	\$ 42.81	
85898	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 949.18	
85898	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 213.35	
85898	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 462.95	
85898	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 92.67	
85898	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 79.57	
85898	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 339.28	
85898	HOME DEPOT	RETURNS-MAINTENANCE SUPPLIES	\$ (270.79)	
85898	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 233.34	
85898	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 735.48	
85898	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 75.36	
85898	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 102.51	
85898	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 279.07	
85898	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 156.24	
85899	HUNT ORTMANN PALFFY NIEVES DARLING & MAH INC	PROFESSIONAL SERVICES-12/31/23		\$ 438.63
85900	I.U.O.E., LOCAL UNION NO. 12	I.U.O.E LOCAL 12 UNION DUES	\$ 418.00	
85900	I.U.O.E., LOCAL UNION NO. 12	I.U.O.E LOCAL 12 UNION DUES	\$ 418.00	
85901	INDUSTRIAL METAL SUPPLY CO	MAINTENANCE SUPPLIES	\$ 35.87	
85902	INLAND EMPIRE UTILITIES AGENCY	SERVICES DEC 2023	\$ 9,337.75	

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85903	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 16.13	
85903	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 25.83	
85903	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 64.63	
85903	JOHNSON'S HARDWARE INC	MAINTENANCE SUPPLIES	\$ 111.97	
85903	JOHNSON'S HARDWARE INC	MAINTENANCE SUPPLIES	\$ 213.28	
85903	JOHNSON'S HARDWARE INC	MAINTENANCE SUPPLIES	\$ 57.37	
85903	JOHNSON'S HARDWARE INC	MAINTENANCE SUPPLIES	\$ 65.66	
85903	JOHNSON'S HARDWARE INC	MAINTENANCE SUPPLIES	\$ 14.63	
85904	LEGAL SHIELD	LEGALSHIELD	\$ 214.29	
85904	LEGAL SHIELD	LEGALSHIELD	\$ 214.26	
85905	LES SCHWAB TIRE CENTERS OF CENTRAL CALIFORNIA INC	VEHICLES MAINTENANCE	\$ 152.32	
85906	MARK WILEY	2022 Water Loss Validation	\$ 1,500.00	
85907	MIKE ROQUET CONSTRUCTION, INC.	South Shop Material Yard- K Rails		\$ 20,574.00
85908	MINUTEMAN PRESS OF RANCHO CUCAMONGA	HAPPY HOLIDAYS BANNER	\$ 346.77	
85909	NED'S OIL SALES INC	PRODUCTION SUPPLIES	\$ 7.74	
85910	OLIVAREZ, GILBERT	BACKFLOW TESTER CERTIFICATION	\$ 181.00	
85911	PSA PRINT GROUP	OFFICE SUPPLIES	\$ 513.86	
85912	QUADIENT FINANCE USA INC	POSTAGE FOR METER	\$ 500.00	
85913	RIALTO PRINT COMPANY	SHOP SUPPLIES	\$ 646.50	
85914	RIALTO WATER SERVICES	ROEMER SEWER SVC	\$ 67.17	
85915	ROYAL INDUSTRIAL SOLUTIONS	PRODUCTION SUPPLIES	\$ 995.61	
85916	SAN BERNARDINO COUNTY RECORDER	LIEN RELEASE	\$ 20.00	
85917	SO CALIFORNIA EDISON	WELL#22-01/11/24-02/11/24	\$ 8.59	
85917	SO CALIFORNIA EDISON	BLF ELECTRICITY-01/22/24-02/20/24	\$ 279.93	
85917	SO CALIFORNIA EDISON	WELL#17 ELECTRICITY	\$ 532.00	
85917	SO CALIFORNIA EDISON	WELL# 11X-01/11/24-02/11/24	\$ 38.51	
85918	STETSON ENGINEERS INC	Stetson -Rialto Basin Groundwater Mngmt Plan	\$ 99.62	
85918	STETSON ENGINEERS INC	Stetson -Rialto Basin Groundwater Mngmt Plan	\$ 99.62	
85918	STETSON ENGINEERS INC	Stetson -Rialto Basin Groundwater Mngmt Plan	\$ 99.63	
85918	STETSON ENGINEERS INC	Stetson -Rialto Basin Groundwater Mngmt Plan	\$ 99.63	
85919	TESCO CONTRDLS INC	PRODUCTION SUPPLIES	\$ 975.00	
85920	TESS ELECTRIC INC	Air Conditioning unit and installation well 41	\$ 9,913.00	
85921	THE STANDARD	EE Adjusts	\$ (23.05)	
85921	THE STANDARD	AD&D	\$ 314.49	
85921	THE STANDARD	DEPENDENT LIFE	\$ 95.94	
85921	THE STANDARD	LIFE INSURANCE	\$ 2,318.96	
85921	THE STANDARD	LONG TERM DISABILITY	\$ 2,447.07	
85921	THE STANDARD	AD&D	\$ 31.50	
85921	THE STANDARD	DEPENDENT LIFE	\$ 6.15	
85921	THE STANDARD	LIFE INSURANCE	\$ 232.50	
85921	THE STANDARD	LONG TERM DISABILITY	\$ 22.73	
85921	THE STANDARD	EMPLOYEE AFTER-TAX	\$ 730.80	
85921	THE STANDARD	EMPLOYEE AFTER-TAX	\$ 711.75	
85922	THERMO ELECTRON NORTH AMERICA LLC	Dionex IC Pure water system	\$ 5,780.58	
85923	ULINE	SHOP SUPPLIES	\$ 932.16	
85924	UNDERGROUND SERVICE ALERT	NEW TICKETS	\$ 494.75	
85924	UNDERGROUND SERVICE ALERT	NEW TICKETS	\$ 207.40	
85925	UNIVAR USA INC	Phosphoric Acid for FBR Plant	\$ 5,446.34	
85926	VIJAY KUMAR	Valve Programming at Arsenic Plant	\$ 1,365.00	
85927	WHITE CAP CONSTRUCTION SUPPLY	MAINTENANCE SUPPLIES	\$ 592.62	
85927	WHITE CAP CONSTRUCTION SUPPLY	MAINTENANCE SUPPLIES	\$ 262.03	
85927	WHITE CAP CONSTRUCTION SUPPLY	METERS SUPPLIES	\$ 404.07	
DFT0003454	US BANK-CAL CARD (AL)	CSMFD REGISTRATION-BILL FOX	\$ 515.00	
DFT0003454	US BANK-CAL CARD (AL)	PRODUCTION SUPPLIES	\$ 362.00	

**WEST VALLEY WATER DISTRICT**

**CASH DISBURSEMENT REPORT**

**FEBRUARY 2024**

<b>EFT/Check #</b>	<b>Vendor Name</b>	<b>Description</b>	<b>O &amp; M Amount</b>	<b>CIP Amount</b>
DFT0003454	US BANK-CAL CARD (AL)	LIFT REPAIR	\$ 176.42	
DFT0003454	US BANK-CAL CARD (AL)	VEOLIA FBR SUPPLIES	\$ 496.71	
DFT0003454	US BANK-CAL CARD (AL)	AYPO CA WATER ED TRAINING-GARY JIMENEZ	\$ 161.50	
DFT0003454	US BANK-CAL CARD (AL)	ACWA REGISTRATION-BILL FOX	\$ 815.00	
DFT0003454	US BANK-CAL CARD (AL)	CSMFO -BILL FOX	\$ 50.00	
DFT0003454	US BANK-CAL CARD (AL)	HYATT INDIAN WELLS-BILL FOX	\$ 723.84	
DFT0003454	US BANK-CAL CARD (AL)	HILTON BOOKING FEE-BILL	\$ 15.99	
DFT0003454	US BANK-CAL CARD (AL)	HILTON OF ANAHEIM-BILL FOX	\$ 441.00	
DFT0003454	US BANK-CAL CARD (AL)	OFFICE SUPPLIES-COSTCO	\$ 772.07	
DFT0003454	US BANK-CAL CARD (AL)	OFFICE SUPPLIES-U.S DIARY	\$ 603.42	
DFT0003454	US BANK-CAL CARD (AL)	PO BOX 920 RENTAL FEE	\$ 464.00	
DFT0003454	US BANK-CAL CARD (AL)	CITY OF FONTANA PERMIT FEES	\$ 255.15	
DFT0003454	US BANK-CAL CARD (AL)	DISTRICT MAINTENANCE	\$ 934.76	
DFT0003454	US BANK-CAL CARD (AL)	VEHICLE MAINTENANCE	\$ 538.70	
DFT0003454	US BANK-CAL CARD (AL)	VEHICLES MAINTENANCE	\$ 513.50	
DFT0003454	US BANK-CAL CARD (AL)	VEHICLES MAINTENANCE-CAR WASH	\$ 550.00	
DFT0003454	US BANK-CAL CARD (AL)	CSMFO-GUSTAVO GUTIERREZ	\$ 515.00	
DFT0003454	US BANK-CAL CARD (AL)	CSMFO LODGING DISNEYLAND RESORT-GUSTAVO	\$ 384.93	
DFT0003454	US BANK-CAL CARD (AL)	HYATT INDIAN WELLS-GUSTAVO G	\$ 723.84	
DFT0003454	US BANK-CAL CARD (AL)	CSMFO TRAINING-AL ROBLES	\$ 130.00	
DFT0003454	US BANK-CAL CARD (AL)	WATERWISE PRO-CLIFF	\$ 80.00	
DFT0003454	US BANK-CAL CARD (AL)	NIPG MEMBERSHIP-MELISSA	\$ 25.00	
DFT0003454	US BANK-CAL CARD (AL)	MEMBERSHIP-NATIONAL RECRUITMENT INSTITUTE-MELISSA	\$ 130.00	
DFT0003454	US BANK-CAL CARD (AL)	CAPPO REGISTRATION-MELISSA	\$ 140.00	
DFT0003454	US BANK-CAL CARD (AL)	CAPPO REGISTRATION-CLIFFORD	\$ 140.00	
DFT0003454	US BANK-CAL CARD (AL)	CAPPO REGISTRATION-RALPH	\$ 140.00	
DFT0003454	US BANK-CAL CARD (AL)	CAPPO REGISTRATION-AL ROBLES	\$ 140.00	
DFT0003454	US BANK-CAL CARD (AL)	NPI MEMBERSHIP-AL ROBLES	\$ 130.00	
DFT0003454	US BANK-CAL CARD (AL)	COSTCO MEMBERSHIP	\$ 60.00	
DFT0003455	US BANK-CAL CARD (ELVIA)	ACWA REGISTRATION-CHANNING HAWKINS	\$ 825.00	
DFT0003455	US BANK-CAL CARD (ELVIA)	ACWA REGISTRATION-JOHN THIEL	\$ 825.00	
DFT0003455	US BANK-CAL CARD (ELVIA)	ACWA REGISTRATION-KELVIN MOORE	\$ 825.00	
DFT0003455	US BANK-CAL CARD (ELVIA)	ACWA REGISTRATION-GREG YOUNG	\$ 825.00	
DFT0003455	US BANK-CAL CARD (ELVIA)	ACWA REGISTRATION-ANGELA GARCIA	\$ 825.00	
DFT0003455	US BANK-CAL CARD (ELVIA)	ACWA REGISTRATION-DAN JENKINS	\$ 825.00	
DFT0003455	US BANK-CAL CARD (ELVIA)	LEAGUE OF CA SACRAMENTO-ELVIA DOMINGUEZ	\$ 550.00	
DFT0003455	US BANK-CAL CARD (ELVIA)	LEAGUE OF CALIFORNIA-ELVIA DOMINGUEZ	\$ (475.00)	
DFT0003455	US BANK-CAL CARD (ELVIA)	AMAZON PRIME MEMBERSHIP	\$ 16.15	
DFT0003455	US BANK-CAL CARD (ELVIA)	AMAZON PRIME SUBSCRIPTION	\$ 16.15	
DFT0003455	US BANK-CAL CARD (ELVIA)	AMAZON PRIME SUBSCRIPTION	\$ 16.15	
DFT0003455	US BANK-CAL CARD (ELVIA)	BOARD MEETING MEALS	\$ 645.59	
DFT0003455	US BANK-CAL CARD (ELVIA)	ACWA LODGING-CHANNING HAWKINS	\$ 445.39	
DFT0003455	US BANK-CAL CARD (ELVIA)	ACWA LODGING-DAN JENKINS	\$ 445.39	
DFT0003455	US BANK-CAL CARD (ELVIA)	ACWA LODGING-ANGELA GARCIA	\$ 445.39	
DFT0003455	US BANK-CAL CARD (ELVIA)	ACWA LODGING-GREG YOUNG	\$ 445.39	
DFT0003455	US BANK-CAL CARD (ELVIA)	COMMITTEE MEETING MEALS	\$ 182.22	
DFT0003455	US BANK-CAL CARD (ELVIA)	BOARD MEETING MEALS	\$ 517.27	
DFT0003455	US BANK-CAL CARD (ELVIA)	STRATEGIC PLANNING MEETING EXEC STAFF/BOARD	\$ 2,475.40	
DFT0003455	US BANK-CAL CARD (ELVIA)	CSDA AIRFARE/TRAVEL/LODGING-ELVIA DOMINGUEZ	\$ 2,299.17	
DFT0003455	US BANK-CAL CARD (ELVIA)	BOARD MEETING MEALS	\$ 554.28	
DFT0003455	US BANK-CAL CARD (ELVIA)	COMMITTEE MEETINGS MEALS	\$ 95.34	
DFT0003455	US BANK-CAL CARD (ELVIA)	ACWA LODGING-DAN JENKINS	\$ 289.23	
DFT0003455	US BANK-CAL CARD (ELVIA)	ACWA LODGING-KELVIN MOORE	\$ 548.14	
DFT0003455	US BANK-CAL CARD (ELVIA)	ACWA LODGING-CHANNING HAWKINS	\$ 580.08	

**WEST VALLEY WATER DISTRICT**

**CASH DISBURSEMENT REPORT**

**FEBRUARY 2024**

<b>EFT/Check #</b>	<b>Vendor Name</b>	<b>Description</b>	<b>O &amp; M Amount</b>	<b>CIP Amount</b>
DFT0003455	US BANK-CAL CARD (ELVIA)	ACWA LODGING-LINDA JADESKI	\$ 548.14	
DFT0003455	US BANK-CAL CARD (ELVIA)	FONTANA CHAMBER OF COMMERCE MTG	\$ 90.00	
DFT0003455	US BANK-CAL CARD (ELVIA)	FONTANA CHAMBER OF COMMERCE MTG-ANGELA GARCIA	\$ 60.00	
DFT0003455	US BANK-CAL CARD (ELVIA)	FONTANA CHAMBER OF COMMERCE MTG-CHANNING HAWKINS	\$ 30.00	
DFT0003455	US BANK-CAL CARD (ELVIA)	AIRFARE WELL CONFERENCE-DAN JENKINS	\$ 497.79	
DFT0003455	US BANK-CAL CARD (ELVIA)	FONTANA CHAMBER OF COMMERCE MTG	\$ 165.00	
DFT0003456	US BANK-CAL CARD (HAYDEE)	OFFICE SUPPLIES	\$ 54.98	
DFT0003456	US BANK-CAL CARD (HAYDEE)	OFFICE SUPPLIES	\$ 50.08	
DFT0003456	US BANK-CAL CARD (HAYDEE)	HR GROUP TRAINING-LCW	\$ 75.00	
DFT0003456	US BANK-CAL CARD (HAYDEE)	TRAINING-HAYDEE	\$ 1,120.00	
DFT0003456	US BANK-CAL CARD (HAYDEE)	DUES/SUBSCRIPTIONS ACCESS PERKS	\$ 125.00	
DFT0003456	US BANK-CAL CARD (HAYDEE)	DUES/SUBSCRIPTIONS-ACCESS PERKS	\$ 125.00	
DFT0003456	US BANK-CAL CARD (HAYDEE)	DUES/SUBSCRIPTIONS	\$ 505.00	
DFT0003456	US BANK-CAL CARD (HAYDEE)	TRAVEL-MEALS/LODGING-HAYDEE	\$ 253.44	
DFT0003456	US BANK-CAL CARD (HAYDEE)	WELLNESS LUNCH	\$ 55.31	
DFT0003456	US BANK-CAL CARD (HAYDEE)	WELLNESS PROGRAM	\$ 600.00	
DFT0003456	US BANK-CAL CARD (HAYDEE)	WELLNESS PROGRAM	\$ 600.00	
DFT0003456	US BANK-CAL CARD (HAYDEE)	RECRUITMENT MEALS / ADVERTISING	\$ 1,556.17	
DFT0003456	US BANK-CAL CARD (HAYDEE)	RECRUITMRNT MEALS	\$ 80.03	
DFT0003456	US BANK-CAL CARD (HAYDEE)	RECRUITMENT ADVERTISING	\$ 399.00	
DFT0003457	US BANK-CAL CARD (JOHN THIEL)	BUSINESS MTG WITH GREG/DAN	\$ 77.75	
DFT0003457	US BANK-CAL CARD (JOHN THIEL)	ADMIN MEALS EXECUTIVE TEAM	\$ 334.94	
DFT0003457	US BANK-CAL CARD (JOHN THIEL)	BUSINESS MEETINGS WITH GREG / VETERANS	\$ 81.38	
DFT0003457	US BANK-CAL CARD (JOHN THIEL)	VETERANS LUNCH MEETING-ALBERTO	\$ 35.79	
DFT0003457	US BANK-CAL CARD (JOHN THIEL)	VETERANS LUNCH MEETING-JANET	\$ 35.79	
DFT0003457	US BANK-CAL CARD (JOHN THIEL)	VETERANS LUNCH MEETING-ROBERT T	\$ 35.79	
DFT0003457	US BANK-CAL CARD (JOHN THIEL)	VETERANS LUNCH MEETING-CEDRIC	\$ 35.79	
DFT0003457	US BANK-CAL CARD (JOHN THIEL)	ACWA CONFERENCE LODGING-DAN JENKINS	\$ 210.12	
DFT0003457	US BANK-CAL CARD (JOHN THIEL)	BANK FEE	\$ 15.00	
DFT0003457	US BANK-CAL CARD (JOHN THIEL)	DISTRICT MAINTENANCE	\$ 269.36	
DFT0003457	US BANK-CAL CARD (JOHN THIEL)	BUSINESS MTG WITH DAN JENKINS	\$ 77.76	
DFT0003457	US BANK-CAL CARD (JOHN THIEL)	BUSINESS MTG WITH GREG YOUNG	\$ 77.76	
DFT0003457	US BANK-CAL CARD (JOHN THIEL)	BUSINESS MEETING-DAN JENKINS	\$ 45.58	
DFT0003457	US BANK-CAL CARD (JOHN THIEL)	BUSINESS MEETING-GREG YOUNG	\$ 45.58	
DFT0003458	US BANK-CAL CARD (JON)	TELEPHONE-SPECTRUM	\$ 844.86	
DFT0003458	US BANK-CAL CARD (JON)	TRAINING-PLURALSIGHT	\$ 2,316.00	
DFT0003458	US BANK-CAL CARD (JON)	CONTRACTS/LICENSES-ZOOM	\$ 598.73	
DFT0003458	US BANK-CAL CARD (JON)	CONTRACTS/LICENSES-CISCO DUO	\$ 300.00	
DFT0003458	US BANK-CAL CARD (JON)	CONTRACTS/LICENSES-ADOBE	\$ 659.88	
DFT0003458	US BANK-CAL CARD (JON)	CONTRACTS/LICENSES-ZOOM	\$ 531.78	
DFT0003458	US BANK-CAL CARD (JON)	CONTRACTS/LICENSES-LANSWEEPER	\$ 750.00	
DFT0003458	US BANK-CAL CARD (JON)	CONTRACTS/LICENSES-CISCO DUO	\$ 300.00	
DFT0003458	US BANK-CAL CARD (JON)	CONTRACTS/LICENSES-ZOOM	\$ 552.65	
DFT0003458	US BANK-CAL CARD (JON)	CONTRACTS/LICENSES-CISCO DUO	\$ 300.00	
DFT0003458	US BANK-CAL CARD (JON)	CONTRACTS/LICENSES-JITBIT	\$ 1,299.00	
DFT0003458	US BANK-CAL CARD (JON)	HIGH SPEED INTERNET-STARLINK	\$ 250.00	
DFT0003458	US BANK-CAL CARD (JON)	HIGH SPEED INTERNET-STARLINK	\$ 250.00	
DFT0003458	US BANK-CAL CARD (JON)	HIGH SPEED INTERNET-SPECTRUM	\$ 365.76	
DFT0003458	US BANK-CAL CARD (JON)	CONTRACTS/LICENSES-STARLINK	\$ 250.00	
DFT0003459	US BANK-CAL CARD (SOCORRO)	MEALS-BILL FOX	\$ 144.10	
DFT0003459	US BANK-CAL CARD (SOCORRO)	TABLE CLOTHES DRY CLEANING	\$ 121.72	
DFT0003459	US BANK-CAL CARD (SOCORRO)	GFOA AWARD FEE	\$ 345.00	
DFT0003459	US BANK-CAL CARD (SOCORRO)	MEALS-GUSTAVO	\$ 169.97	
DFT0003459	US BANK-CAL CARD (SOCORRO)	MEALS-LINDA JADESKI	\$ 144.09	



**WEST VALLEY WATER DISTRICT**

**CASH DISBURSEMENT REPORT**

**FEBRUARY 2024**

<b>EFT/Check #</b>	<b>Vendor Name</b>	<b>Description</b>	<b>O &amp; M Amount</b>	<b>CIP Amount</b>
DFT0003459	US BANK-CAL CARD (SOCORRO)	MEALS-ANGELA GARCIA	\$ 144.09	
DFT0003459	US BANK-CAL CARD (SOCORRO)	MEALS-KELVIN MOORE	\$ 144.09	
DFT0003459	US BANK-CAL CARD (SOCORRO)	MEALS-CHANNING	\$ 144.09	
DFT0003459	US BANK-CAL CARD (SOCORRO)	ACWA/CAPIO-SOCORRO	\$ 840.00	
DFT0003459	US BANK-CAL CARD (SOCORRO)	TRAINING-CAPIO/FONTANA CHAMBER-MARY JO	\$ 57.50	
DFT0003459	US BANK-CAL CARD (SOCORRO)	TRAINING-FONTANA CHAMBER-SOCORRO	\$ 27.50	
DFT0003459	US BANK-CAL CARD (SOCORRO)	SUBSCRIPTIONS-SO CAL GRP/CONTANT/ADOBE	\$ 304.99	
DFT0003459	US BANK-CAL CARD (SOCORRO)	PA MEMBERSHIPS/SUBSCRIPTIONS	\$ 339.49	
DFT0003459	US BANK-CAL CARD (SOCORRO)	MEMBERSHIP/SUBSCRIPTIONS	\$ 304.99	
DFT0003459	US BANK-CAL CARD (SOCORRO)	FONTANA CHAMBER OF COMMERCE/CSDA-MARY JO	\$ 80.00	
DFT0003459	US BANK-CAL CARD (SOCORRO)	MEALS/LODGING-SOCORRO	\$ 904.23	
DFT0003459	US BANK-CAL CARD (SOCORRO)	PA SUPPLIES	\$ 202.81	
DFT0003459	US BANK-CAL CARD (SOCORRO)	PA SUPPLIES	\$ 57.00	
DFT0003459	US BANK-CAL CARD (SOCORRO)	OUTREACH PROGRAM-EARTHDAY	\$ 1,000.00	
DFT0003459	US BANK-CAL CARD (SOCORRO)	OUTREACH PROGRAMS	\$ 3,007.26	
DFT0003459	US BANK-CAL CARD (SOCORRO)	OUTREACH PROGRAM	\$ 327.19	
DFT0003460	US BANK-CAL CARD (YOLANDA)	THANKSGIVING/CHRISTMAS LUNCHEON	\$ 138.51	
DFT0003460	US BANK-CAL CARD (YOLANDA)	THANKSGIVING/CHRISTMAS LUNCHEON	\$ 4,858.55	
DFT0003460	US BANK-CAL CARD (YOLANDA)	SAFETY LUNCHEON	\$ 72.94	
DFT0003460	US BANK-CAL CARD (YOLANDA)	WELLNESS PROGRAM	\$ 217.54	
DFT0003460	US BANK-CAL CARD (YOLANDA)	WELLNESS PROGRAM	\$ 75.00	
DFT0003460	US BANK-CAL CARD (YOLANDA)	IE WORKS INTERVIEWS	\$ 39.21	
DFT0003460	US BANK-CAL CARD (YOLANDA)	RECRUITMENT MEALS	\$ 26.82	
DFT0003460	US BANK-CAL CARD (YOLANDA)	RECRUITMENT MEALS	\$ 41.73	
DFT0003470	PCL CONSTRUCTION INC	Design and Construction of Roemer Upgrade	\$	2,537,344.15
DFT0003470	PCL CONSTRUCTION INC	RETENTION	\$	(126,867.21)
<b>SUBTOTALS</b>			<b>\$ 2,332,249.34</b>	<b>\$ 2,539,952.98</b>
<b>GRAND TOTAL</b>			<b>\$ 4,872,202.32</b>	

# Exhibit B

**WEST VALLEY WATER DISTRICT  
PAYROLL GROSS WAGES  
FISCAL YEAR 2023 - 2024**

<b>Report Month</b>	<b>Description</b>	<b>From</b>	<b>To</b>	<b>Gross Wages Paid</b>
July 2023	Monthly Pay Period #7	06/01/23	06/30/23	9,041.30
July 2023	Pay Period #14	06/23/23	07/07/23	331,576.10
July 2023	Pay Period #15	07/07/23	07/21/23	292,507.74
<b>Total for July 2023</b>				<b>633,125.14</b>
August 2023	Monthly Pay Period #8	07/01/23	07/31/23	9,237.85
August 2023	Pay Period #16	07/21/23	08/04/23	297,113.15
August 2023	Pay Period #17	08/04/23	08/18/23	291,853.84
<b>Total for August 2023</b>				<b>598,204.84</b>
September 2023	Monthly Pay Period #9	08/01/23	08/31/23	9,827.50
September 2023	Pay Period #18	08/18/23	09/01/23	314,409.32
September 2023	Pay Period #19	09/01/23	09/15/23	297,567.02
September 2023	Manual Check (Settlement)	09/29/23	10/13/23	15,000.00
<b>Total for September 2023</b>				<b>636,803.84</b>
October 2023	Monthly Pay Period #10	09/01/23	09/30/23	8,255.10
October 2023	Pay Period #20	09/15/23	09/29/23	291,088.81
October 2023	Pay Period #21	09/29/23	10/13/23	302,492.90
<b>Total for October 2023</b>				<b>601,836.81</b>
November 2023	Monthly Pay Period #11	10/01/23	10/31/23	9,287.05
November 2023	Pay Period #22	10/13/23	10/27/23	301,446.18
November 2023	Pay Period #23	10/27/23	11/10/23	358,189.40
November 2023	Pay Period #24	11/10/23	11/24/23	512,522.08
<b>Total for November 2023</b>				<b>1,181,444.71</b>
December 2023	Monthly Pay Period #12	11/01/23	11/30/23	9,287.10
December 2023	Pay Period #25	11/25/23	12/08/23	324,842.43
December 2023	Manual Pay	12/08/23	12/22/23	7,762.30
December 2023	Pay Period #26	12/08/23	12/22/23	327,790.17
<b>Total for December 2023</b>				<b>669,682.00</b>

**WEST VALLEY WATER DISTRICT  
PAYROLL GROSS WAGES  
FISCAL YEAR 2023 - 2024**

<b>Report Month</b>	<b>Description</b>	<b>From</b>	<b>To</b>	<b>Gross Wages Paid</b>
January 2024	Pay Period #1	12/22/23	01/05/24	340,219.44
January 2024	Monthly Pay Period #1	12/01/23	12/31/23	9,906.24
January 2024	Pay Period #2	01/05/24	01/19/24	333,714.18
Total for January 2024				683,839.86
February 2024	Monthly Pay Period #2	01/01/24	01/31/24	10,072.36
February 2024	Pay Period #3	01/19/24	02/02/24	331,157.30
February 2024	Pay Period #4	02/02/24	02/16/24	335,466.50
Total for February 2024				676,696.16

**WEST VALLEY WATER DISTRICT  
EFT AND PAYROLL ITEMS  
FEBRUARY 2024**

Date	Item	Check No. or EFT	Amount
02/08/24	Monthly Pay Period #2	n/a	0.00
02/08/24	Pay Period #3	8935	1,615.84
02/22/24	Pay Period #4	n/a	0.00
	<b>Total Checks</b>		<u><u>1,615.84</u></u>
02/08/24	Monthly Pay Period #2 Direct Deposits	EFT	8,505.89
02/08/24	Federal Tax Withheld Social Security & Medicare	EFT	1,749.25
02/08/24	State Tax Withheld and State Disability Insurance	EFT	79.10
02/08/24	Pay Period #3 Direct Deposits	EFT	213,997.80
02/08/24	Federal Tax Withheld Social Security & Medicare	EFT	85,001.05
02/08/24	State Tax Withheld and State Disability Insurance	EFT	17,571.19
02/08/24	Lincoln Deferred Compensation Withheld	EFT	14,054.26
02/08/24	Lincoln - Employer Match Benefit	EFT	3,350.00
02/08/24	Nationwide Deferred Compensation Withheld	EFT	4,756.11
02/08/24	Nationwide - Employer Match Benefit	EFT	700.00
02/08/24	Nationwide - 401a Employer Match Benefit	EFT	0.00
02/08/24	CalPERS Retirement - Classic (EPMC and ER contribution)	EFT	30,910.12
02/08/24	CalPERS Retirement - 2nd Tier (EE and ER contribution)	EFT	23,592.96
02/08/24	California State Disbursement	EFT	984.46
02/08/24	Sterling FSA	EFT	976.23
02/22/24	Pay Period #4 Direct Deposits	EFT	213,876.22
02/22/24	Federal Tax Withheld Social Security & Medicare	EFT	86,264.90
02/22/24	State Tax Withheld and State Disability Insurance	EFT	17,889.89
02/22/24	Lincoln Deferred Compensation Withheld	EFT	14,387.39
02/22/24	Lincoln - Employer Match Benefit	EFT	3,375.00
02/22/24	Nationwide Deferred Compensation Withheld	EFT	4,756.11
02/22/24	Nationwide - Employer Match Benefit	EFT	700.00
02/22/24	Nationwide - 401a Employer Match Benefit	EFT	0.00
02/22/24	CalPERS Retirement - Classic (EPMC and ER contribution)	EFT	31,439.41
02/22/24	CalPERS Retirement - 2nd Tier (EE and ER contribution)	EFT	23,868.74
02/22/24	California State Disbursement	EFT	984.46
02/22/24	Sterling FSA	EFT	976.23
	<b>Total EFT</b>		<u><u>804,746.77</u></u>
	<b>Grand Total Payroll Cash</b>		<u><u>806,362.61</u></u>