



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<sup>TH</sup>, 2022 - 6:00 PM

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

On March 4, 2020, Governor Newsom declared a State of Emergency resulting from the threat of COVID-19. On September 16, 2021, Governor Newsom signed Assembly Bill No. 361 into law. Assembly Bill No. 361 amends Government Code section 54953(e) by adding provisions for remote teleconferencing participation in meetings by members of a legislative body, without the requirements of Government Code section 54953(b)(3), subject to the existence of certain conditions. The West Valley Water District adopted a resolution determining, by majority vote, that, as a result of the declared State of Emergency, a meeting in person would present imminent risks to the health or safety of attendees. Accordingly, it has been determined that all Board and Workshop meetings of the West Valley Water District will be held pursuant to Assembly Bill No. 361, the Brown Act and will be conducted via teleconference. There will be no public access to the meeting venue. Members of the public may listen and provide public comment via telephone by calling the following number and access code: Dial: (888) 475-4499, Access Code: 840-293-7790 or you may join the meeting using Zoom by clicking this link: <https://us02web.zoom.us/j/8402937790>. Public comment may also be submitted via email to [administration@wvwd.org](mailto:administration@wvwd.org). If you require additional assistance, please contact the Executive Assistant at [administration@wvwd.org](mailto:administration@wvwd.org).

**BOARD OF DIRECTORS**

Director Dr. Michael Taylor (Chair)  
Director Greg Young

1. **CONVENE MEETING**
2. **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.*

**3. DISCUSSION ITEMS**

- A. General Updates to the Finance Committee.
  - Presentation-Chandler Asset Management.
- B. March Monthly Financial Reports.
- C. Inventory Policy.

**4. 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 April 22<sup>nd</sup>, 2022.

  
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**Maisha Mesa, Executive Assistant**



**BOARD OF DIRECTORS  
FINANCE COMMITTEE  
STAFF REPORT**

**DATE:** April 27, 2022  
**TO:** Finance Committee  
**FROM:** Shamindra Manbahal, General Manager  
**SUBJECT:** MARCH 2022 - PURCHASE ORDER REPORT

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**BACKGROUND:**

The West Valley Water District (“District”) generated thirty-three (33) Purchase Orders (“PO”) in the month of March 2022 to various vendors that provide supplies and services to the District. The total amount issued to PO’s for the month of March 2022 was **\$887,347.08**. A table listing all PO’s for March 2022 is shown in **Exhibit A**.

There were no Change Orders approved at the General Manager’s approval level during the month March 2022.

**FISCAL IMPACT:**

There is no fiscal impact for producing the March 2022 Purchase Order Report.

**STAFF RECOMMENDATION:**

Receive and file the March 2022 Purchase Order Report.

Respectfully Submitted,

*Shamindra Manbahal*

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Shamindra Manbahal, General Manager

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**ATTACHMENT(S):**

1. March 2022 Purchase Order Report

# Exhibit A



West Valley Water District, CA

# Purchase Order Summary Report

## Purchase Order Detail

Issued Date Range 03/01/2022 - 03/31/2022

PO Number	Description Vendor	Status Ship To	Issue Date Delivery Date	Trade Discount	Total
22-0317	Vault lid retrofits 00206 - MERLIN JOHNSON CONST INC.	Outstanding West Valley Water District	3/1/2022 3/15/2022	0.00	18,100.00
22-0318	Gasoline Order 03/01/22 01783 - SC COMMERCIAL LLC	Completed West Valley Water District	3/1/2022 3/15/2022	0.00	14,861.94
22-0319	Warranty MXU's 520-M Smart points 00255 - AQUA-METRIC SALES CO	Outstanding West Valley Water District	3/1/2022 3/15/2022	0.00	21,547.75
22-0320	Annual tech support for SCADA user interface. 01666 - E & M ELECTRIC AND MACHINERY INC.	Partially Received West Valley Water District	3/1/2022 3/15/2022	0.00	23,570.00
22-0321	Upgrade security alarm dialers fro 3G to 5G. 01470 - CRB SECURITY SOLUTIONS	Outstanding West Valley Water District	3/1/2022 3/15/2022	0.00	10,230.56
22-0322	Hydraulic Analysis for Riverside Ave 6-inc Main A 01525 - AKEL ENGINEERING GROUP INC	Outstanding West Valley Water District	3/2/2022 3/16/2022	0.00	1,325.00
22-0323	Padlocks for District 00149 - HERCULES INDUSTRIES	Outstanding West Valley Water District	3/3/2022 3/17/2022	0.00	3,328.53
22-0324	4' Omni T2Meter Chamber/MMP 00255 - AQUA-METRIC SALES CO	Completed West Valley Water District	3/8/2022 3/22/2022	0.00	4,660.51
22-0325	Repair Clamps 03/08/22 00160 - FERGUSON ENTERPRISES INC # 677	Outstanding West Valley Water District	3/8/2022 3/8/2022	0.00	3,953.28
22-0326	12" OSY Valve for Well 41 00160 - FERGUSON ENTERPRISES INC # 677	Completed West Valley Water District	3/9/2022 3/23/2022	0.00	2,614.32
22-0327	Desktop Telephones 02324 - RETROTEL INC	Completed West Valley Water District	3/10/2022 3/24/2022	0.00	1,450.00
22-0328	Air Compressor Dryer fan motor 01707 - Q AIR-CALIFORNIA	Completed West Valley Water District	3/10/2022 3/24/2022	0.00	1,349.69
22-0329	Amazon Computer Supples March22 02325 - AMAZON.COM SALES INC	Outstanding West Valley Water District	3/10/2022 3/24/2022	0.00	2,171.73
22-0330	Riverside Ave North St Recons. Project Phase 1-A 00063 - CP CONSTRUCTION CO INC	Outstanding West Valley Water District	3/11/2022 3/25/2022	0.00	62,907.50
22-0331	PM Contract for TOC @ Roemer 00986 - SUEZ WTS ANALYTICAL INSTRUMENTS INC	Outstanding West Valley Water District	3/14/2022 3/28/2022	0.00	14,180.00
22-0332	Zone 8-3 Reservoir 00072 - JOHN R BYERLY INC	Outstanding West Valley Water District	3/17/2022 3/31/2022	0.00	12,458.00
22-0333	Ring Gasket 3" 00748 - YO FIRE	Completed West Valley Water District	3/21/2022 3/21/2022	0.00	50.00
22-0334	2022 Yearly Conservation Calendars 01311 - MINUTEMAN PRESS OF RANCHO CUCAMONGA	Outstanding West Valley Water District	3/16/2022 3/30/2022	0.00	4,974.05

## Purchase Order Summary Report

Issued Date Range 03/01/2022 - 03/31/2022

PO Number	Description Vendor	Status Ship To	Issue Date Delivery Date	Trade Discount	Total
22-0335	TOC Analyzer Service 00986 - SUEZ WTS ANALYTICAL INSTRUMENTS INC	Outstanding West Valley Water District	3/23/2022 4/6/2022	0.00	1,786.50
22-0336	Urgent Roof Repair above Board Room 01564 - RITE-WAY ROOF CORPORATION	Outstanding West Valley Water District	3/23/2022 4/6/2022	0.00	21,815.00
22-0337	Network Fleet Service 03/16/22 01514 - NETWORK	Completed West Valley Water District	3/23/2022 4/6/2022	0.00	8,911.03
22-0338	90ft Grade 70 Straight Chain 00066 - GRAINGER INC	Outstanding West Valley Water District	3/23/2022 4/6/2022	0.00	765.71
22-0339	Innovyze Software 01040 - INNOVYZE INC	Outstanding West Valley Water District	3/23/2022 4/6/2022	0.00	28,386.99
22-0341	FBR Carbon Replacement 00958 - ENVIROGEN TECHNOLOGIES INC	Outstanding West Valley Water District	3/23/2022 4/6/2022	0.00	139,957.55
22-0342	Rehab of North Well at East Complex 01124 - GENERAL PUMP COMPANY INC	Outstanding West Valley Water District	3/23/2022 4/6/2022	0.00	127,154.09
22-0343	Well 5A rehab well and reinstall pump 01124 - GENERAL PUMP COMPANY INC	Outstanding West Valley Water District	3/23/2022 4/6/2022	0.00	154,319.62
22-0344	Well 30 rehab and pump replacement 01124 - GENERAL PUMP COMPANY INC	Outstanding West Valley Water District	3/23/2022 4/6/2022	0.00	158,221.08
22-0345	Purchase Flower pots and tote bags for Earth Day 02290 - 4IMPRINT, INC	Outstanding West Valley Water District	3/23/2022 4/6/2022	0.00	4,962.45
22-0346	Video Photo Production State of the District 02331 - MAGNIFY PRODUCTIONS	Outstanding West Valley Water District	3/22/2022 4/5/2022	0.00	9,250.00
22-0347	Computers & printers 00326 - CDW GOVERNMENT INC	Partially Received West Valley Water District	3/29/2022 4/12/2022	0.00	5,417.35
22-0348	FBR Lab Supplies 00360 - USA BLUEBOOK	Outstanding West Valley Water District	3/29/2022 4/12/2022	0.00	1,429.85
22-0349	Roemer PM contract 00114 - HACH COMPANY	Outstanding West Valley Water District	3/29/2022 4/12/2022	0.00	4,880.00
22-0350	Filter cartridges for wells 01034 - HARMSCO INC	Outstanding West Valley Water District	3/29/2022 4/12/2022	0.00	16,357.00

Purchase Order Count: (33)

Total Trade Discount: 0.00

Total: 887,347.08



**BOARD OF DIRECTORS  
FINANCE COMMITTEE  
STAFF REPORT**

**DATE:** April 27, 2022  
**TO:** Finance Committee  
**FROM:** Shamindra Manbahal, General Manager  
**SUBJECT:** CASH DISBURSEMENTS REPORT - MARCH 2022

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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 from 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 disbursements for the previous month in an effort 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, and payroll Disbursements. Payroll is processed bi-weekly and accounts payable is 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 March 2022 Cash Disbursement Reports.

**STAFF RECOMMENDATION:**

Staff recommends that this item be submitted for consideration, and that the Board of Directors approve this item and authorize the General Manager to execute the necessary documents.

Respectfully Submitted,

*Shamindra Manbahal*

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Shamindra Manbahal, General Manager

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**ATTACHMENT(S):**

1. 2022 March Cash Disbursements Board Report
2. 2022 March Cash Payroll Disbursements Board Report

## WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT  
MARCH 2022

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
5978	ALBERT A WEBB ASSOCIATES	18" Trans Main Crossing I15_Citrus to Lytle Creek		\$ 567.75
5979	ARROWHEAD UNITED WAY	Gina Bertoline	\$ 5.00	
5979	ARROWHEAD UNITED WAY	Gina Bertoline	\$ 5.00	
5980	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 249.50	
5980	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 167.50	
5980	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELL #11	\$ 165.75	
5980	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 45.75	
5980	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PECHLORATE	\$ 40.75	
5981	CRB SECURITY SOLUTIONS	Security alarm monitoring for all District sites	\$ 69.00	
5981	CRB SECURITY SOLUTIONS	Security alarm monitoring for all District sites	\$ 448.50	
5981	CRB SECURITY SOLUTIONS	Security alarm monitoring for all District sites	\$ 344.00	
5981	CRB SECURITY SOLUTIONS	Security alarm monitoring for all District sites	\$ 204.50	
5981	CRB SECURITY SOLUTIONS	Security alarm monitoring for all District sites	\$ 172.50	
5981	CRB SECURITY SOLUTIONS	Security alarm monitoring for all District sites	\$ 69.00	
5981	CRB SECURITY SOLUTIONS	Security alarm monitoring for all District sites	\$ 34.50	
5981	CRB SECURITY SOLUTIONS	Security alarm monitoring for all District sites	\$ 34.50	
5981	CRB SECURITY SOLUTIONS	Security alarm monitoring for all District sites	\$ 827.50	
5982	HASA INC.	Blanket PO for bulk sodium Hypo for East Complex	\$ 759.62	
5982	HASA INC.	Chlorine for FBR plant	\$ 3,308.04	
5982	HASA INC.	Blanket PO for bulk sodium Hypo for East Complex	\$ 949.53	
5982	HASA INC.	Chlorine for FBR plant	\$ 2,977.24	
5982	HASA INC.	Chlorine for roemer plant	\$ 4,052.35	
5983	OFFICE SOLUTIONS BUSINESS PRODUCTS	OFFICE SUPPLIES	\$ 137.67	
5984	SB VALLEY MUNICIPAL	ROEMER HYDROELECTRIC PAYMENT	\$ 338,032.76	
5985	TOM DODSON & ASSOCIATES	Lytle Creek Environmental Services		\$ 1,609.50
5986	UNIFIRST CORPORATION	JANITORIAL SERVICES-HQ	\$ 209.17	
5986	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 4.99	
5986	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 5.00	
5986	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 5.17	
5986	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 6.05	
5986	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.83	
5986	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.72	
5986	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.00	
5986	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.95	
5986	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.22	
5986	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.00	
5986	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.50	
5986	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.72	
5986	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.49	
5986	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.90	
5986	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.62	
5986	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.21	
5986	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.85	
5986	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.50	
5986	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.00	
5986	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.60	
5986	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.05	
5986	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.53	
5986	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.05	
5986	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.03	
5986	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.60	
5986	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.05	
5986	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 5.00	
5986	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 5.87	

**WEST VALLEY WATER DISTRICT**

CASH DISBURSEMENT REPORT  
MARCH 2022

<b>EFT/Check #</b>	<b>Vendor Name</b>	<b>Description</b>	<b>O &amp; M Amount</b>	<b>CIP Amount</b>
5986	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 5.07	
5986	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 5.05	
5986	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.27	
5986	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.97	
5986	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.60	
5986	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.57	
5986	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.00	
5986	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 5.73	
5986	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 7.18	
5986	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 5.00	
5986	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 5.95	
5986	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.05	
5986	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 5.17	
5986	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 5.00	
5986	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 69.34	
5988	CALIFORNIA LANDSCAPE & DESIGN INC.	Blanket PO for Landscape Services for 47 Sites/HQ	\$ 5,560.00	
5988	CALIFORNIA LANDSCAPE & DESIGN INC.	Blanket PO for Landscape Services for 47 Sites/HQ	\$ 1,540.00	
5989	CHANDLER ASSET MANAGEMENT	FEB 2022 SERVICES	\$ 2,008.99	
5990	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 249.50	
5990	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 167.50	
5990	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 80.00	
5990	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 113.25	
5990	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 249.50	
5990	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 80.00	
5990	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 113.25	
5990	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 182.25	
5990	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 13.50	
5990	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PECHLORATE	\$ 141.00	
5990	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PECHLORATE	\$ 211.50	
5990	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 128.25	
5990	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 15.00	
5991	COMPUTERIZED EMBROIDERY COMPANY INC	SHIRTS-JESSICA	\$ 57.24	
5991	COMPUTERIZED EMBROIDERY COMPANY INC	HR-RECRUITMENT ROBERT	\$ 114.15	
5991	COMPUTERIZED EMBROIDERY COMPANY INC	SHIRTS-BERTHA	\$ 206.56	
5991	COMPUTERIZED EMBROIDERY COMPANY INC	HR-RECRUITMENT MARY JO	\$ 95.23	
5991	COMPUTERIZED EMBROIDERY COMPANY INC	HR-RECRUITMENT MARCO	\$ 137.30	
5991	COMPUTERIZED EMBROIDERY COMPANY INC	SHIRTS-HAYDEE	\$ 153.82	
5992	CRB SECURITY SOLUTIONS	Repairs to FBR security system	\$ 1,400.47	
5993	HASA INC.	CHEMICALS-WELL#1	\$ 227.89	
5993	HASA INC.	CHEMICALS-WELL#15	\$ 370.32	
5993	HASA INC.	CHEMICALS-WELL#4	\$ 493.76	
5993	HASA INC.	CHEMICALS-WELL#24	\$ 132.93	
5993	HASA INC.	CHEMICALS-WELL#54	\$ 227.89	
5993	HASA INC.	CHEMICALS-WELL#8	\$ 5.98	
5993	HASA INC.	CHEMICALS-WELL#8	\$ 259.89	
5994	LIEBERT CASSIDY WHITMORE	LEGAL FEES	\$ 977.50	
5995	MCMASTER-CARR SUPPLY COMPANY	SHOP SUPPLIES	\$ 458.39	
5995	MCMASTER-CARR SUPPLY COMPANY	SHOP SUPPLIES	\$ 413.69	
5995	MCMASTER-CARR SUPPLY COMPANY	SHOP SUPPLIES	\$ 444.32	
5996	PANTALEON, SOCORRO	WASHINGTON DC MEETINGS	\$ 1,677.30	
5997	SAFETY COMPLIANCE COMPANY	OFFICE SAFETY MTG 2/8/22	\$ 225.00	
5998	SAMBA HOLDINGS INC	HR SERVICES FEB 2022	\$ 111.81	
5999	SB VALLEY MUNICIPAL	BASELINE FEEDER PIPELINE	\$ 2,554.77	
6000	TOM DODSON & ASSOCIATES	Lytle Creek Environmental Services		\$ 9,485.00

**WEST VALLEY WATER DISTRICT**CASH DISBURSEMENT REPORT  
MARCH 2022

<b>EFT/Check #</b>	<b>Vendor Name</b>	<b>Description</b>	<b>O &amp; M Amount</b>	<b>CIP Amount</b>
6001	FAROOQI, NASEEM U	WASHINGTON D.C TRIP 2/27/22-3/2/22	\$ 44.40	
6001	FAROOQI, NASEEM U	WASHINGTON D.C TRIP 2/27/22-3/2/22	\$ 44.40	
6001	FAROOQI, NASEEM U	WASHINGTON D.C TRIP 2/27/22-3/2/22	\$ 44.40	
6001	FAROOQI, NASEEM U	WASHINGTON D.C TRIP 2/27/22-3/2/22	\$ 44.40	
6001	FAROOQI, NASEEM U	WASHINGTON D.C TRIP 2/27/22-3/2/22	\$ 44.40	
6001	FAROOQI, NASEEM U	WASHINGTON D.C TRIP 2/27/22-3/2/22	\$ 1,421.07	
6001	FAROOQI, NASEEM U	WASHINGTON D.C TRIP 2/27/22-3/2/22	\$ 52.90	
6002	GARCIA, ANGELA	WASHINGTON D.C ADVOCACY TRIP	\$ 2,474.31	
6003	HAWKINS, CHANNING	WASHINGTON D.C ADVOCACY TRIP	\$ 1,570.25	
6004	TAYLOR, MICHAEL R	UTILITY TECHNOLOGY CONFERENCE-KNOXVILLE TN	\$ 1,996.45	
6004	TAYLOR, MICHAEL R	WASHINGTON D.C ADVOCACY TRIP	\$ 3,759.38	
6005	CRB SECURITY SOLUTIONS	Security alarm monitoring for all District sites	\$ 204.50	
6005	CRB SECURITY SOLUTIONS	Security alarm monitoring for all District sites	\$ 827.50	
6005	CRB SECURITY SOLUTIONS	Security alarm monitoring for all District sites	\$ 448.50	
6005	CRB SECURITY SOLUTIONS	Security alarm monitoring for all District sites	\$ 69.00	
6005	CRB SECURITY SOLUTIONS	Security alarm monitoring for all District sites	\$ 69.00	
6005	CRB SECURITY SOLUTIONS	Security alarm monitoring for all District sites	\$ 34.50	
6005	CRB SECURITY SOLUTIONS	Security alarm monitoring for all District sites	\$ 34.50	
6005	CRB SECURITY SOLUTIONS	Security alarm monitoring for all District sites	\$ 172.50	
6005	CRB SECURITY SOLUTIONS	Security alarm monitoring for all District sites	\$ 344.00	
6006	HARRINGTON INDUSTRIAL PLASTICS	FBR SUPPLIES	\$ 488.11	
6007	HASA INC.	CHEMICALS-WELL#54	\$ 94.95	
6007	HASA INC.	CHEMICALS-WELL#24	\$ 170.92	
6007	HASA INC.	CHEMICALS-WELL#1	\$ 246.88	
6007	HASA INC.	CHEMICALS-WELL#8	\$ 113.94	
6007	HASA INC.	CHEMICALS-WELL#8	\$ 113.94	
6007	HASA INC.	CHEMICALS-WELL#24	\$ 113.94	
6007	HASA INC.	CHEMICALS-WELL#1	\$ 151.92	
6007	HASA INC.	CHEMICALS-WELL#4	\$ 169.08	
6007	HASA INC.	CHEMICALS-WELL#54	\$ 170.92	
6007	HASA INC.	CHEMICALS-WELL#24	\$ 151.92	
6007	HASA INC.	CHEMICALS-WELL#8	\$ 189.91	
6007	HASA INC.	CHEMICALS-WELL#1	\$ 151.92	
6007	HASA INC.	CHEMICALS-WELL#4	\$ 132.93	
6007	HASA INC.	CHEMICALS-WELL#24	\$ 94.95	
6007	HASA INC.	CHEMICALS-WELL#4	\$ 379.81	
6007	HASA INC.	CHEMICALS-WELL#1	\$ 189.91	
6007	HASA INC.	CHEMICALS-WELL#8	\$ 189.91	
6007	HASA INC.	CHEMICALS-WELL#15	\$ 360.82	
6007	HASA INC.	CHEMICALS-BLF	\$ 2,088.97	
6008	INFOSEND INC	Postage & Printing-FEB 2022	\$ 3,095.77	
6008	INFOSEND INC	Postage & Printing-FEB 2022	\$ 10,249.06	
6009	MCMaster-CARR SUPPLY COMPANY	FBR SUPPLIES	\$ 215.99	
6009	MCMaster-CARR SUPPLY COMPANY	FBR SUPPLIES	\$ 227.21	
6009	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 451.97	
6009	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 309.54	
6009	MCMaster-CARR SUPPLY COMPANY	OFFICE EQUIPMENT	\$ 207.46	
6010	RED WING BUSINESS ADVANTAGE ACCOUNT	SAFETY BOOTS-LUIS GOMEZ	\$ 211.88	
6011	SHARP EXTERMINATOR COMPANY	DISTRICT MAINT-FEB 2022	\$ 185.00	
6012	VULCAN MATERIALS COMPANY	Blanket PO Temporary Asphalt	\$ 814.19	
6013	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-D21010	\$ 27.00	
6013	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 35.00	
6013	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 167.50	
6013	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 249.50	

**WEST VALLEY WATER DISTRICT**

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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>
6013	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 167.50	
6013	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 295.25	
6013	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PECHLORATE	\$ 218.25	
6013	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 575.25	
6013	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 497.75	
6013	CLINICAL LAB OF SAN BERNARDINO INC	CHEMICALS-ROEMER	\$ 113.25	
6013	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-D21010	\$ 27.00	
6013	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 31.50	
6013	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PECHLORATE	\$ 15.75	
6013	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 15.00	
6013	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 197.50	
6013	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 80.00	
6013	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PECHLORATE	\$ 147.75	
6013	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PECHLORATE	\$ 40.75	
6013	CLINICAL LAB OF SAN BERNARDINO INC	CHEMICALS	\$ 706.75	
6013	CLINICAL LAB OF SAN BERNARDINO INC	CHEMICALS-WELLS	\$ 165.75	
6013	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 26.25	
6013	CLINICAL LAB OF SAN BERNARDINO INC	CHEMICALS-WELL#6	\$ 165.75	
6013	CLINICAL LAB OF SAN BERNARDINO INC	CHEMICALS-WELL#11	\$ 165.75	
6013	CLINICAL LAB OF SAN BERNARDINO INC	CHEMICALS-WELLS	\$ 33.25	
6013	CLINICAL LAB OF SAN BERNARDINO INC	CHEMICALS-WELLS	\$ 33.25	
6013	CLINICAL LAB OF SAN BERNARDINO INC	CHEMICALS-ARSENIC	\$ 33.25	
6013	CLINICAL LAB OF SAN BERNARDINO INC	CHEMICALS-WELLS	\$ 45.75	
6013	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 6.75	
6013	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 15.75	
6013	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 15.75	
6013	CLINICAL LAB OF SAN BERNARDINO INC	CHEMICALS-ROEMER	\$ 80.00	
6013	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 15.00	
6013	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PECHLORATE	\$ 211.50	
6013	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 13.50	
6013	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 182.25	
6013	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 35.00	
6013	CLINICAL LAB OF SAN BERNARDINO INC	CHEMICALS-FBR	\$ 169.25	
6013	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 128.25	
6013	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 15.75	
6013	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 6.75	
6013	CLINICAL LAB OF SAN BERNARDINO INC	CHEMICALS-FBR	\$ 35.00	
6015	COMPUTERIZED EMBROIDERY COMPANY INC	SHIRTS-SOCORRO	\$ 62.88	
6016	DIAMOND ENVIRONMENTAL SERVICES LLC	PORTABLE RESTROOM RENTAL-10272 CEDAR	\$ 119.12	
6016	DIAMOND ENVIRONMENTAL SERVICES LLC	PORTABLE RESTROOM RENTAL-18451 VINEYARD	\$ 119.12	
6017	LIEBERT CASSIDY WHITMORE	LEGAL FEES	\$ 291.50	
6017	LIEBERT CASSIDY WHITMORE	LEGAL FEES	\$ 5,447.00	
6018	MOORE, KELVIN	WASHINGTON D.C ADVOCACY TRIP	\$ 125.00	
6019	OFFICE SOLUTIONS BUSINESS PRODUCTS	OFFICE SUPPLIES	\$ 497.81	
6020	RAMCO RECYCLED AGGREGATE MATERIALS	Type 2 Base For Backfill	\$ 23.60	
6021	RAMIREZ, YOLANDA	OFFICE SUPPLIES REIMB	\$ 32.91	
6022	SAFETY COMPLIANCE COMPANY	FIELD SAFETY MEETING-2/22/22	\$ 225.00	
6022	SAFETY COMPLIANCE COMPANY	FIELD SAFETY MEETING-3/8/22	\$ 225.00	
6022	SAFETY COMPLIANCE COMPANY	OFFICE SAFETY MEETING-3/8/22	\$ 200.00	
6023	UNIFIRST CORPORATION	JANITORIAL SERVICES-ROEMER	\$ 133.28	
6023	UNIFIRST CORPORATION	JANITORIAL SERVICES-ROEMER	\$ 133.28	
6023	UNIFIRST CORPORATION	JANITORIAL SERVICES	\$ 209.17	
6023	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 5.00	
6023	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 4.99	

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6023	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 5.17	
6023	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 6.05	
6023	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.72	
6023	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.00	
6023	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.83	
6023	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.90	
6023	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.50	
6023	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.00	
6023	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.62	
6023	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.22	
6023	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.49	
6023	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.72	
6023	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.95	
6023	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.21	
6023	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.50	
6023	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.05	
6023	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.53	
6023	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.60	
6023	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.60	
6023	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.85	
6023	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.03	
6023	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.05	
6023	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.05	
6023	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.00	
6023	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 5.07	
6023	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 5.05	
6023	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 5.00	
6023	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 5.87	
6023	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.57	
6023	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.27	
6023	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.00	
6023	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.97	
6023	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.60	
6023	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 5.73	
6023	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 5.00	
6023	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 7.18	
6023	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 5.95	
6023	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.05	
6023	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 5.56	
6023	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 5.17	
6023	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 5.00	
6023	UNIFIRST CORPORATION	JANITORIAL SERVICES-ROEMER	\$ 133.28	
6023	UNIFIRST CORPORATION	JANITORIAL SERVICES	\$ 209.17	
6023	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 4.99	
6023	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 5.17	
6023	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 3.00	
6023	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.72	
6023	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 6.05	
6023	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 4.00	
6023	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.83	
6023	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.22	
6023	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.72	
6023	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.50	
6023	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.00	

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6023	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.49	
6023	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.95	
6023	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.90	
6023	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.62	
6023	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.03	
6023	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.05	
6023	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.60	
6023	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.60	
6023	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.05	
6023	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.53	
6023	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 4.00	
6023	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.50	
6023	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.85	
6023	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.05	
6023	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.21	
6023	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 5.87	
6023	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 5.05	
6023	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 5.00	
6023	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 5.07	
6023	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.27	
6023	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.97	
6023	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.00	
6023	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.57	
6023	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.60	
6023	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 7.18	
6023	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 5.73	
6023	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 4.00	
6023	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 5.95	
6023	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 5.17	
6023	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 5.56	
6023	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.00	
6023	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.05	
6023	UNIFIRST CORPORATION	JANITORIAL SERVICES-ROEMER	\$ 133.28	
6023	UNIFIRST CORPORATION	JANITORIAL SERVICES	\$ 209.17	
6023	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 5.17	
6023	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 4.99	
6023	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 5.00	
6023	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.00	
6023	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.83	
6023	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.72	
6023	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 6.05	
6023	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.72	
6023	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.50	
6023	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.00	
6023	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.22	
6023	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.62	
6023	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.49	
6023	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.90	
6023	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.95	
6023	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.21	
6023	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.03	
6023	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.53	
6023	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.50	
6023	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.05	

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6023	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.85	
6023	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.60	
6023	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.60	
6023	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.05	
6023	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.00	
6023	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.05	
6023	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 5.87	
6023	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 5.07	
6023	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 5.05	
6023	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 5.00	
6023	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.00	
6023	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.57	
6023	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.27	
6023	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.97	
6023	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.60	
6023	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 5.73	
6023	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 5.00	
6023	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 7.18	
6023	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 5.00	
6023	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 5.17	
6023	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 5.56	
6023	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 5.95	
6023	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.05	
6028	YOUNG, GREGORY A	WASHINGTON DC ADVOCACY TRIP	\$ 285.36	
6028	YOUNG, GREGORY A	WASHINGTON DC ADVOCACY TRIP	\$ 31.40	
81616	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 168.29	
81616	AMAZON.COM SALES INC	COMPUTER SUPPLIES	\$ 463.31	
81617	CHAMBERLAYNEPR	Chamberlayne PR	\$ 21,300.00	
81618	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 181.10	
81619	CLIFTON LARSON ALLEN	CLA Treasurer Service-JAN 2022	\$ 2,625.00	
81620	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 786.67	
81620	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 263.77	
81620	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 786.56	
81620	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 263.71	
81621	GOLDEN STAR TECHNOLOGY INC	BOARD ROOM AV SYSTEM UPGRADE W20016		\$ 85,845.92
81622	GOVERNMENT BUSINESS INTERIORS LLC	Reconfiguration of HR Offices	\$ 150.00	
81622	GOVERNMENT BUSINESS INTERIORS LLC	Reconfiguration of HR Offices	\$ 397.60	
81622	GOVERNMENT BUSINESS INTERIORS LLC	Reconfiguration of HR Offices	\$ 1,022.00	
81623	GRAINGER INC	WATER QLTY SUPPLIES	\$ 22.94	
81624	INLAND EMPIRE UTILITIES AGENCY	JANUARY 2022 SERVICES	\$ 5,752.54	
81625	JOHNSON'S HARDWARE INC	WATER QLTY SUPPLIES	\$ 71.09	
81625	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 56.62	
81625	JOHNSON'S HARDWARE INC	VEHICLE MAINTENANCE	\$ 5.38	
81626	LEGAL SHIELD	LEGALSHIELD	\$ 272.09	
81626	LEGAL SHIELD	LEGALSHIELD	\$ 272.06	
81627	MINUTEMAN PRESS OF RANCHO CUCAMONGA	MONTHLY REPORT JANUARY 2022	\$ 181.95	
81627	MINUTEMAN PRESS OF RANCHO CUCAMONGA	BOD HANDBOOK	\$ 330.45	
81628	NETWORK	Network Fleet Service 02/16/22	\$ 3,981.71	
81629	OLIVAREZ, GILBERT	BACKFLOW RECERTIFICATION-GILBERT OLIVAREZ	\$ 285.00	
81630	O'REILLY AUTO PARTS	PRODUCTION SUPPLIES	\$ 11.83	
81631	PR PRINTING	RECEIPT BOOKS FOR CS	\$ 499.23	
81632	RIALTO WATER SERVICES	ROEMER SEWER SVC-12/31/21-01/31/22	\$ 67.17	
81633	RITE-WAY ROOF CORPORATION	Emergency Roof Repair at Roemer	\$ 3,488.00	
81634	SAN BERNARDINO COUNTY RECORDER	LIEN RELEASE	\$ 20.00	



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81635	SO CAL LOCKSMITH	DISTRICT MAINTENANCE	\$ 190.00	
81636	SO CALIFORNIA EDISON	ELECTRICITY-BLF	\$ 143.20	
81637	STATE WATER RESOURCES CONTROL BOARD	T4 CERTIFICATION RENEWAL-BRIAN GRUBERT	\$ 105.00	
81638	THE STANDARD	EE ADJUSTMENTS	\$ (351.30)	
81638	THE STANDARD	AD&D	\$ 18.90	
81638	THE STANDARD	DEPENDENT LIFE	\$ 3.69	
81638	THE STANDARD	LIFE INSURANCE	\$ 139.50	
81638	THE STANDARD	LONG TERM DISABILITY	\$ 15.55	
81638	THE STANDARD	AD&D	\$ 340.55	
81638	THE STANDARD	DEPENDENT LIFE	\$ 99.63	
81638	THE STANDARD	EMPLOYEE AFTER-TAX	\$ 591.61	
81638	THE STANDARD	LIFE INSURANCE	\$ 2,511.35	
81638	THE STANDARD	LIFE INSURANCE	\$ 120.13	
81638	THE STANDARD	LONG TERM DISABILITY	\$ 2,348.07	
81638	THE STANDARD	EMPLOYEE AFTER-TAX	\$ 591.54	
81639	THERMO ELECTRON NORTH AMERICA LLC	Dionex ICS 2100 Parts	\$ 910.75	
81639	THERMO ELECTRON NORTH AMERICA LLC	Dionex ICS 2100 Parts	\$ 3,082.55	
81639	THERMO ELECTRON NORTH AMERICA LLC	Dionex ICS 2100 Parts	\$ 1,127.97	
81639	THERMO ELECTRON NORTH AMERICA LLC	Dionex ICS 2100 Parts	\$ 2,745.70	
81640	US CAD HOLDINGS LLC	Blue beam 2HR training	\$ 495.00	
81641	VERIZON WIRELESS PHONES	CELL PHONES/IPADS	\$ 4,787.86	
81641	VERIZON WIRELESS PHONES	CELL PHONES/IPADS	\$ 1,304.74	
81641	VERIZON WIRELESS PHONES	CELL PHONES/IPADS	\$ 1,313.20	
81642	ARIAS, FRANCISCO	Customer Refund	\$ 26.46	
81643	SANCHEZ, HERLINDA/DANNY	Customer Refund	\$ 8.54	
81644	SUN, LIENG	Customer Refund	\$ 57.87	
81645	PHA, REBECA	Customer Refund	\$ 10.12	
81646	HARRIS, MELVIN	Customer Refund	\$ 0.50	
81647	NAVA, VICTOR	Customer Refund	\$ 51.13	
81648	AGUAYO, CHRISTINA MELENDREZ & GABRIEL III	Customer Refund	\$ 9.33	
81649	HAROUNY, LAILA ASHAQ & OMAR	Customer Refund	\$ 10.73	
81650	LENNAR COMMUNITIES	Customer Refund	\$ 5.63	
81651	VILLALOBOS, GUILLERMO	Customer Refund	\$ 7,472.75	
81652	PINILLOS, MYNOR	Customer Refund	\$ 100.00	
81655	SUGAR CREEK ENTERPRISES	Customer Refund	\$ 10.07	
81656	MULLER, CINDY & THOMAS	Customer Refund	\$ 44.89	
81657	NUNEZ, DAVID	Customer Refund	\$ 32.32	
81658	MCCORMICK, LAURA	Customer Refund	\$ 40.03	
81659	Aimer, Alexa	Customer Refund	\$ 49.22	
81660	LENNAR COMMUNITIES	Customer Refund	\$ 8.49	
81661	RICHMOND AMERICAN HOMES	Customer Refund	\$ 12.60	
81662	RICHMOND AMERICAN HOMES	Customer Refund	\$ 2.98	
81663	D.R. HORTON	Customer Refund	\$ 0.58	
81664	RAZON, ALVIN AGUILAR	Customer Refund	\$ 6.96	
81665	CULLIER, SAMANTHA	Customer Refund	\$ 8.85	
81666	FULLMER CONSTRUCTION	Customer Refund	\$ 1,710.27	
81667	ALL PRO ENTERPRISES INC.	Bathroom Paper Goods Blanket FY 21-22	\$ 242.38	
81668	ALLIANCE 2020 INC	HR SERVICES	\$ 346.85	
81669	AMAZON.COM SALES INC	SHOP SUPPLIES	\$ 442.55	
81669	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 26.63	
81669	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 142.43	
81669	AMAZON.COM SALES INC	METERS SHOP SUPPLIES	\$ 366.34	
81669	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 274.47	
81670	ARNOLD FIELDS PAINTING	Painting of HR and Public Affairs Offices	\$ 2,300.00	

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81671	AT&T	ROEMER FIRE SVC	\$ 221.08	
81672	BURRTEC WASTE INDUSTRIES INC	ROEMER TRASH SVCS	\$ 262.86	
81672	BURRTEC WASTE INDUSTRIES INC	HQ TRASH SVCS	\$ 911.94	
81673	CA-NV AWWA	CROSS CONNECTION-CARLOS SALCEDO	\$ 100.00	
81674	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 114.65	
81674	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 181.10	
81675	CITY OF RIALTO	UTILITY USER TAX FEB 2022	\$ 40,776.76	
81675	CITY OF RIALTO	UTILITY USER TAX FEB 2022	\$ (179.81)	
81676	CITY OF SAN BERNARDINO	LYTLE CREEK STREAMFLOW-FEB 2022	\$ 21,016.15	
81677	COLTON PUBLIC UTILITIES	WELL 18A ELECTRIC 01/24/22-02/23/22	\$ 374.50	
81678	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE-2/5/22-3/4/22	\$ 280.06	
81678	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE 2/4/22-3/3/22	\$ 491.08	
81679	FAST SERVICE	CUST SVCS-FEB 2022	\$ 226.00	
81680	FONTANA 37 LLC	DEPOSITS REFUND CONT/METER/VALVE	\$ 1,350.00	
81680	FONTANA 37 LLC	DEPOSITS REFUND CONT/METER/VALVE	\$ 720.00	
81680	FONTANA 37 LLC	DEPOSITS REFUND CONT/METER/VALVE	\$ 19,177.50	
81681	GRAINGER INC	PRODUCTION SUPPLIES	\$ 97.55	
81682	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 400.41	
81682	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 226.33	
81683	IVIE MCNEILL & WYATT A PROFESSIONAL CORPORA	LEGAL FEES	\$ 8,993.50	
81683	IVIE MCNEILL & WYATT A PROFESSIONAL CORPORA	LEGAL FEES	\$ 155.80	
81683	IVIE MCNEILL & WYATT A PROFESSIONAL CORPORA	LEGAL FEES	\$ 2,700.00	
81684	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 25.84	
81685	LOWES	FBR SUPPLIES	\$ 178.18	
81686	MCCALLS METERS INC	METERS SUPPLIES	\$ 235.00	
81687	MIKE ROQUET CONSTRUCTION, INC.	Street Paving	\$ 7,870.64	
81688	NED'S OIL SALES INC	WATER QLTY SUPPLIES	\$ 24.03	
81689	OCCUPATIONAL HEALTH CENTERS OF CALIFORNIA, /	HR SERVICES	\$ 443.00	
81690	OLIVAREZ, GILBERT	MILEAGE REIMB-SUNNYVALE CA	\$ 468.00	
81691	O'REILLY AUTO PARTS	VEHICLE MAINT	\$ 36.61	
81691	O'REILLY AUTO PARTS	VEHICLE MAINTENANCE	\$ 89.39	
81692	PACK N MAIL	CUST SVCS-FEB 2022	\$ 209.00	
81693	RIALTO WATER SERVICES	WELL #16 WATER	\$ 30.42	
81693	RIALTO WATER SERVICES	HQ WATER SVC	\$ 122.27	
81694	SC COMMERCIAL LLC	Food Grade Mineral Oil for Well Pumps	\$ 9.92	
81694	SC COMMERCIAL LLC	Food Grade Mineral Oil for Well Pumps	\$ 12.95	
81694	SC COMMERCIAL LLC	Food Grade Mineral Oil for Well Pumps	\$ 5,266.65	
81694	SC COMMERCIAL LLC	Food Grade Mineral Oil for Well Pumps	\$ 100.00	
81694	SC COMMERCIAL LLC	Gasoline Order 03/01/22	\$ 15,702.41	
81695	SO CALIFORNIA EDISON	ROEMER ELECTRICITY 01/31/22-03/01/22	\$ 35,855.16	
81695	SO CALIFORNIA EDISON	ELECTRICITY VARIOUS LOCATIONS	\$ 10,972.12	
81695	SO CALIFORNIA EDISON	ELECTRICITY VARIOUS LOCATIONS	\$ 95,436.46	
81696	STETSON ENGINEERS INC	Stetson -Rialto Basin Groundwater Mngmt Plan	\$ 864.13	
81696	STETSON ENGINEERS INC	Stetson -Rialto Basin Groundwater Mngmt Plan	\$ 864.12	
81696	STETSON ENGINEERS INC	Stetson -Rialto Basin Groundwater Mngmt Plan	\$ 864.12	
81696	STETSON ENGINEERS INC	Stetson -Rialto Basin Groundwater Mngmt Plan	\$ 864.13	
81697	TIME WARNER CABLE	CABLE/INTERNET	\$ 2,080.67	
81697	TIME WARNER CABLE	CABLE/PHONE	\$ 275.40	
81697	TIME WARNER CABLE	CABLE/PHONE	\$ 109.92	
81698	UNDERGROUND SERVICE ALERT	USA Ticket Fees	\$ 401.05	
81698	UNDERGROUND SERVICE ALERT	USA Ticket Fees	\$ 166.91	
81699	USA BLUEBOOK	CL and PH (replacement) sensors for OPR	\$ 3,945.54	
81699	USA BLUEBOOK	CL and PH (replacement) sensors for OPR	\$ 1,312.29	
81699	USA BLUEBOOK	ROEMER SUPPLIES	\$ 449.45	

**WEST VALLEY WATER DISTRICT**CASH DISBURSEMENT REPORT  
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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
81700	WESTBROOK FENCE INC	Replace existing fencing with rot iron fencing.		\$ 66,316.55
81701	AMAZON.COM SALES INC	WTR QLTY SUPPLIES	\$ 437.04	
81701	AMAZON.COM SALES INC	HR SAFETY SUPPLIES	\$ 48.80	
81701	AMAZON.COM SALES INC	HR SUPPLIES	\$ 211.10	
81701	AMAZON.COM SALES INC	HR SAFETY SUPPLIES	\$ 58.14	
81702	AQUA-METRIC SALES CO	3" Meters for Inventory	\$ 7,039.42	
81702	AQUA-METRIC SALES CO	Sensus Meters 02/10/22	\$ 1,076.81	
81702	AQUA-METRIC SALES CO	Sensus Meters 02/10/22	\$ 11,093.93	
81702	AQUA-METRIC SALES CO	Sensus Meters 02/10/22	\$ 2,750.21	
81702	AQUA-METRIC SALES CO	4" Meters for Inventory	\$ 8,222.45	
81702	AQUA-METRIC SALES CO	4" Meters for Inventory	\$ 11,776.55	
81703	AT&T	TELEMETRY LINE	\$ 68.96	
81704	AT&T INTERNET	INTERNET SVC-03/07/22-04/06/22	\$ 90.95	
81705	AT&T MOBILITY	CELL PHONES	\$ 23.64	
81706	BABCOCK LABORATORIES, INC.	Laboratory Services	\$ 16.80	
81706	BABCOCK LABORATORIES, INC.	Laboratory Services	\$ 16.80	
81706	BABCOCK LABORATORIES, INC.	Laboratory Services	\$ 342.30	
81706	BABCOCK LABORATORIES, INC.	Laboratory Services	\$ 22.05	
81706	BABCOCK LABORATORIES, INC.	Laboratory Services	\$ 16.80	
81707	CINTAS CORPORATION	JANITORIAL SVCS	\$ 181.10	
81708	DAVID A PAYNE	SHOP SUPPLIES	\$ 421.40	
81709	FEDEX	MAILING FEES	\$ 35.26	
81709	FEDEX	MAILING FEES	\$ 2.35	
81709	FEDEX	MAILING FEES	\$ 2.12	
81710	FISH WINDOW CLEANING	JANITORIAL SERVICES	\$ 175.00	
81711	GARDA CL WEST INC	ARMORED TRANSPORT	\$ 311.03	
81712	GRAINGER INC	ROEMER SUPPLIES	\$ 85.17	
81712	GRAINGER INC	WTR QLTY SUPPLIES	\$ 128.52	
81713	INLAND DESERT SECURITY	ANSWERING SERVICE-MAR 2022	\$ 617.35	
81714	JOHNSON'S HARDWARE INC	MAINTENANCE SUPPLIES	\$ 19.38	
81714	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 11.16	
81714	JOHNSON'S HARDWARE INC	FBR SUPPLIES	\$ 15.28	
81714	JOHNSON'S HARDWARE INC	MAINTENANCE SUPPLIES	\$ 5.79	
81714	JOHNSON'S HARDWARE INC	METERS SHOP SUPPLIES	\$ 380.07	
81715	JT PAINTING	Roemer booster floor painting project	\$ 7,350.00	
81716	LES SCHWAB TIRE CENTERS OF CENTRAL CALIFORNI.	VEHICLE MAINTENANCE	\$ 105.45	
81717	QUADIENT FINANCE USA INC	POSTAGE METER RENTAL	\$ 348.04	
81718	RIALTO WATER SERVICES	FBR SEWER SVC-01/18/22-2/14/22	\$ 67.17	
81719	ROBERT GALLEGOS INC	Hydrant Meters	\$ 538.75	
81720	SO CALIFORNIA EDISON	S END SHOP-02/08/22-03/09/22	\$ 95.61	
81721	THE GAS COMPANY	ROEMER GAS SVC-02/04/22-03/08/22	\$ 100.92	
81722	THERMO ELECTRON NORTH AMERICA LLC	FBR PM Contract for Dionex	\$ 5,351.00	
81723	TROJAN TECHNOLOGIES INC.	PM Contract for Trojan UV Swift system	\$ 3,500.00	
81724	ULINE	ENGINEERING SUPPLIES	\$ 17.39	
81725	USA BLUEBOOK	FBR SUPPLIES	\$ 474.78	
81726	VERIZON CONNECT NWF INC	CONTRACTS/LICENSES	\$ 679.98	
81727	HANASHIRO, GUSTAVO	Customer Refund	\$ 17.36	
81728	MOORE, KAREN IRIS ARGUMEDO	Customer Refund	\$ 68.71	
81729	HOLGUIN III, ROBERT	Customer Refund	\$ 31.59	
81730	INC, ONYX PAVING CO.	Customer Refund	\$ 1,611.05	
81731	Singh, Gurjinder	Customer Refund	\$ 1,535.12	
81732	Boberg Engineering Inc.	Customer Refund	\$ 1,583.31	
81733	LIMA, ALMA & PONI	Customer Refund	\$ 228.59	
81734	TAFOYA LAW GROUP APC	LEGAL FEES-DEC 2021	\$ 14,347.50	

**WEST VALLEY WATER DISTRICT**

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81735	TAFOYA LAW GROUP APC	LEGAL FEES-JANUARY 2022	\$ 20,851.10	
81736	AQUA-METRIC SALES CO	3" Meters for Inventory	\$ 6,780.42	
81737	AUTOMATED GATE SERVICES INC	ROEMER SUPPLIES	\$ 217.50	
81738	BECKER, PAUL	EMPLOYEES TRAINING 3/22 & 3/23 MEALS	\$ 418.26	
81739	CINTAS CORPORATION	HQ JANITORIAL SERVICES	\$ 181.10	
81740	CITY OF SAN BERNARDINO	BLF WATER-02/08/22-03/09/22	\$ 40.98	
81741	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINT-01/05/22-02/04/22	\$ 421.47	
81741	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINT 01/04/22-02/03/22	\$ 468.08	
81741	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINT 02/14/22-03/13/22	\$ 1.36	
81742	HUNT ORTMANN PALFFY NIEVES DARLING & MAH II	LEGAL FEES W19041		\$ 11,935.50
81743	JOHNSON'S HARDWARE INC	MAINTENANCE SUPPLIES	\$ 81.36	
81744	LAW OFFICES OF JULIA SYLVA - A LAW CORPORATIO	LEGAL FEES	\$ 2,502.80	
81745	LEAL TREJO ATTORNEYS AT LAW	LEGAL FEES-OCT 2021	\$ 1,560.00	
81745	LEAL TREJO ATTORNEYS AT LAW	LEGAL FEES-OCT 2021	\$ 5,525.00	
81745	LEAL TREJO ATTORNEYS AT LAW	LEGAL FEES-OCT 2021	\$ 7,282.50	
81745	LEAL TREJO ATTORNEYS AT LAW	LEGAL FEES	\$ 5,362.50	
81745	LEAL TREJO ATTORNEYS AT LAW	LEGAL FEES	\$ 10,790.00	
81746	MIKE ROQUET CONSTRUCTION, INC.	Street Paving-various locations	\$ 2,750.00	
81746	MIKE ROQUET CONSTRUCTION, INC.	Street Paving-various locations	\$ 14,349.75	
81746	MIKE ROQUET CONSTRUCTION, INC.	Street Paving-various locations	\$ 2,170.00	
81747	OLDCASTLE INFRASTRUCTURE INC	Meter Boxes	\$ 13,995.92	
81748	OSTS INC	HR TRAINING	\$ 2,640.00	
81749	REED & DAVIDSON LLP	LEGAL FEES	\$ 5,417.00	
81749	REED & DAVIDSON LLP	LEGAL FEES	\$ 1,435.00	
81750	RIALTO WATER SERVICES	ROEMER SEWER-01/31/22-02/28/22	\$ 67.17	
81751	SB & RIVERSIDE COUNTIES FIRE EQUIP	FIRE EXTINGUISHER SERVICE	\$ 1,591.67	
81752	SHAW HR CONSULTING, INC.	HR CONSULTANTS	\$ 775.00	
81753	SO CALIFORNIA EDISON	WELL #22 2/11/22-3/14/22	\$ 19.84	
81753	SO CALIFORNIA EDISON	WELL#16 ELECTRICITY	\$ 16,736.37	
81753	SO CALIFORNIA EDISON	WELL #11X 02/11/22-03/14/22	\$ 62.84	
81753	SO CALIFORNIA EDISON	WELL#17 02/10/22-03/13/22	\$ 379.61	
81754	THE GAS COMPANY	HQ GAS BILL-02/10/22-03/14/22	\$ 213.42	
81755	TSAI, LINDA H.K	MEDICARE PART B REIMB JULY 2021-DEC 2021	\$ 891.00	
81756	TSAI, LON S	MEDICARE PART B REIMB JULY 2021-DEC 2021	\$ 891.00	
81757	UNITED STATES POSTAL SERVICE	ACCT#52900-POSTAGE	\$ 500.00	
81758	YO FIRE	Ring Gasket 3"	\$ 53.88	
81760	AGUA OWNER LLC	Customer Refund	\$ 59.14	
81761	KATHLEEN, BRINTON,	Customer Refund	\$ 325.19	
81762	SILVA, ARMANDO	Customer Refund	\$ 25.30	
81763	GREEN, GERTHA	Customer Refund	\$ 70.51	
81764	YOUNG, REGINAL / LISA	Customer Refund	\$ 159.56	
81765	LLC, VWX INVESTMENT	Customer Refund	\$ 68.62	
81766	ROBINSON, RONALD	Customer Refund	\$ 38.62	
81767	CLARK, NYREE/ MIKE	Customer Refund	\$ 61.81	
81768	TSANG, SAMUEL	Customer Refund	\$ 48.20	
81769	ANGEL, ANDRADE, CHRISTINA &	Customer Refund	\$ 59.95	
81770	CLARK AND SONS	Customer Refund	\$ 936.58	
81771	1836 Sierra Lakes Partners	Customer Refund	\$ 1,680.33	
81772	AIRGAS USA LLC	PRODUCTION SUPPLIES	\$ 53.21	
81773	ALL PRO ENTERPRISES INC.	Monthly Janitorial Services MAR 2022	\$ 350.00	
81773	ALL PRO ENTERPRISES INC.	Monthly Janitorial Services MAR 2022	\$ 3,591.92	
81773	ALL PRO ENTERPRISES INC.	Monthly Janitorial Services MAR 2022	\$ 1,105.21	
81774	AMAZON	LATE FEE	\$ 1.91	
81775	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 31.70	

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81775	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 32.28	
81775	AMAZON.COM SALES INC	SHOP SUPPLIES	\$ 86.13	
81775	AMAZON.COM SALES INC	ENGINEERING SUPPLIES	\$ 108.34	
81775	AMAZON.COM SALES INC	OFFICE SUPPLIES-RETURNS CREDIT	\$ (15.85)	
81776	CINTAS CORPORATION	JANITORIAL SVCS	\$ 181.10	
81777	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 786.67	
81777	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 263.77	
81777	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 786.56	
81777	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 263.71	
81778	E & M ELECTRIC AND MACHINERY INC.	Annual tech support for SCADA user interface.	\$ 19,415.00	
81779	EVOQUA WATER TECHNOLOGIES LLC	Remove & disposal of GAC		\$ 18,171.07
81780	FERGUSON ENTERPRISES INC # 677	12" OSY Valve for Well 41	\$ 2,498.45	
81780	FERGUSON ENTERPRISES INC # 677	12" OSY Valve for Well 41	\$ 59.54	
81780	FERGUSON ENTERPRISES INC # 677	12" OSY Valve for Well 41	\$ 56.33	
81781	FISH WINDOW CLEANING	JANITORIAL SERVICES	\$ 45.00	
81781	FISH WINDOW CLEANING	JANITORIAL SERVICES	\$ 52.00	
81782	GRAINGER INC	PRODUCTION SUPPLIES	\$ 22.43	
81783	HOME DEPOT	FBR SUPPLIES	\$ 299.46	
81783	HOME DEPOT	ROEMER SUPPLIES	\$ 291.22	
81784	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 53.33	
81784	JOHNSON'S HARDWARE INC	METERS SHOP SUPPLIES	\$ 10.76	
81785	LEGAL SHIELD	LEGALSHIELD	\$ 272.09	
81785	LEGAL SHIELD	LEGALSHIELD	\$ 272.06	
81786	LOWES	FBR SUPPLIES	\$ 456.85	
81786	LOWES	FBR SUPPLIES	\$ 239.02	
81787	LUCIEN PARTNERS	REIMBURSEMENTS PO#22-0177	\$ 1,346.59	
81787	LUCIEN PARTNERS	REIMBURSEMENTS PO#22-0177	\$ 722.89	
81787	LUCIEN PARTNERS	REIMBURSEMENTS PO#22-0177	\$ 252.08	
81787	LUCIEN PARTNERS	REIMBURSEMENTS PO#22-0177	\$ 3,536.56	
81788	MIKE ROQUET CONSTRUCTION, INC.	Blanket Po For Street Paving	\$ 8,794.33	
81789	NED'S OIL SALES INC	EQUIPMENT SUPPLIES	\$ 4.68	
81789	NED'S OIL SALES INC	EQUIPMENT SUPPLIES	\$ 8.40	
81790	NETWORK	Network Fleet Service 03/16/22	\$ 8,911.03	
81791	O'REILLY AUTO PARTS	VEHICLE MAINTENANCE	\$ 26.93	
81791	O'REILLY AUTO PARTS	VEHICLE MAINT-RETURNS CREDIT	\$ (5.39)	
81791	O'REILLY AUTO PARTS	VEHICLE MAINTENANCE	\$ 91.76	
81791	O'REILLY AUTO PARTS	VEHICLE MAINTENANCE	\$ 40.92	
81792	STERLING WATER TECHNOLOGIES LLC	E38 G Tote	\$ 4,213.49	
81792	STERLING WATER TECHNOLOGIES LLC	Aluminum Chlorohydrate For Roemer	\$ 25,632.20	
81793	SULZER ELECTRO-MECHANICAL SERVICES	Motor drive replacement at 7-1 Pump Station	\$ 20,193.19	
81794	THE STANDARD	EE ADJSUTMENTS	\$ (23.31)	
81794	THE STANDARD	AD&D	\$ 18.90	
81794	THE STANDARD	DEPENDENT LIFE	\$ 3.69	
81794	THE STANDARD	LIFE INSURANCE	\$ 139.50	
81794	THE STANDARD	LONG TERM DISABILITY	\$ 15.55	
81794	THE STANDARD	AD&D	\$ 333.20	
81794	THE STANDARD	DEPENDENT LIFE	\$ 95.94	
81794	THE STANDARD	EMPLOYEE AFTER-TAX	\$ 624.18	
81794	THE STANDARD	LIFE INSURANCE	\$ 2,429.97	
81794	THE STANDARD	LONG TERM DISABILITY	\$ 2,228.86	
81794	THE STANDARD	EMPLOYEE AFTER-TAX	\$ 565.32	
81795	TKE ENGINEERING INC	Bid Docs for Well 54 Discharge to Waste Drain Line		\$ 10,135.00
81795	TKE ENGINEERING INC	"24"" WATERLINE IN PEPPER AVE @ UNION PACI RLRD"		\$ 1,237.00
81795	TKE ENGINEERING INC	"24"" WATERLINE IN PEPPER AVE @ UNION PACI RLRD"		\$ 207.50

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81796	TYLER TECHNOLOGIES INC	UTILITY-COLLECTION /LIEN PROCESS	\$ 250.00	
81797	USA BLUEBOOK	WATER QLTY SUPPLIES	\$ 90.93	
81798	YO FIRE	WATER QLTY SUPPLIES	\$ 226.28	
81799	PONCE, BERTHA/ SOTELO, DANIEL	Customer Refund	\$ 25.29	
81800	GARCIA, MARIA VERENICE CARRILLO	Customer Refund	\$ 3.08	
81801	GROUP, THE LABRADA	Customer Refund	\$ 89.10	
81802	CASTELLANOS, JORDAN ALEXIS	Customer Refund	\$ 6.69	
81803	REDWOOD HOLDINGS LLC	Customer Refund	\$ 37.41	
81804	OLIVAS, ROSEANN /BECERRA, JOSE	Customer Refund	\$ 20.56	
81805	BONN, CHARLES	Customer Refund	\$ 52.38	
81806	HANOU, TERRENCE	Customer Refund	\$ 33.73	
81807	ALDER COMMERCE CENTER	Customer Refund	\$ 140.00	
81808	ALDER COMMERCE CENTER	Customer Refund	\$ 140.00	
81809	ALDER COMMERCE CENTER	Customer Refund	\$ 140.00	
81810	ALDER COMMERCE CENTER	Customer Refund	\$ 129.89	
81811	ANGEL, SOLACHE, BRENDA &	Customer Refund	\$ 17.49	
81863	INVESTMENTS, LIGHTSPEED	Customer Refund	\$ 9.47	
81864	GARCIA, PEDRO	Customer Refund	\$ 45.59	
81865	ISAAC, AKYSHIA	Customer Refund	\$ 0.38	
81866	GARCIA, LUIS/ MARIA	Customer Refund	\$ 1.95	
81867	CASTANEDA, MAIRA / ALDO	Customer Refund	\$ 53.53	
81868	THOMAS, FRED	Customer Refund	\$ 1.39	
81869	SOTO, LYNETTE/ ADOLFO AHUMADA	Customer Refund	\$ 78.21	
81870	UNG, FRANK	Customer Refund	\$ 36.50	
81871	ARGUETA, OLIVIA	Customer Refund	\$ 51.11	
81872	PIONEER STEEL & TUBE CORP	Customer Refund	\$ 27.83	
81873	1836 SIERRA LAKES PARTNERS - POLLO	Customer Refund	\$ 263.99	
81874	1836 Sierra Lakes Partners	Customer Refund	\$ 53.99	
81875	1836 SIERRA LAKES - WENDY'S	Customer Refund	\$ 263.99	
81876	1836 SIERRA LAKES - WENDY'S	Customer Refund	\$ 53.99	
81877	1836 SIERRA LAKES - 7/11	Customer Refund	\$ 263.99	
81878	1836 SIERRA LAKES - 7/11	Customer Refund	\$ 53.99	
81879	MARTHA, CUILTY,	Customer Refund	\$ 19.14	
81880	THE DURANT FAMILY LIVING TRUST	Customer Refund	\$ 20.70	
81881	WA, ALEX WEI ZHANG	Customer Refund	\$ 77.36	
81882	DANABOYINA, RAM	Customer Refund	\$ 3.68	
81883	CROWTHER, KYLE / AMANDA	Customer Refund	\$ 29.53	
81884	GRACE, RYAN GRACE & HEATHER	Customer Refund	\$ 33.94	
81885	CAMMERON, RICHARD	Customer Refund	\$ 78.69	
81886	D.R. HORTON	Customer Refund	\$ 2.10	
81887	RICHMOND AMERICAN HOMES	Customer Refund	\$ 69.19	
81888	RICHMOND AMERICAN HOMES	Customer Refund	\$ 59.27	
81889	D.R. HORTON	Customer Refund	\$ 0.58	
81890	D.R. HORTON	Customer Refund	\$ 1.42	
81891	D.R. HORTON	Customer Refund	\$ 2.88	
81892	D.R. HORTON	Customer Refund	\$ 0.58	
81893	Lee, Camary & John	Customer Refund	\$ 10.44	
81894	LIGHTLE, JOSHUA & NANCY	Customer Refund	\$ 85.15	
81920	MOLINA CARRERA, MARTHA	Customer Refund	\$ 57.70	
81921	SURENOK, MATTHEW P.	Customer Refund	\$ 15.25	
81922	HOLT, ROBERT	Customer Refund	\$ 31.47	
81923	GIRON, HELEN/ DEENER, CHARLES	Customer Refund	\$ 51.40	
81924	TRUST, OPENDOOR PROPERTY I	Customer Refund	\$ 186.75	
81925	Requena, Cliff	Customer Refund	\$ 46.67	

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81926	MENDEZ, OSCAR & ROCHELLE	Customer Refund	\$ 45.65	
81927	LEDUFF, KIMBERLY	Customer Refund	\$ 7.86	
81928	CASTRUITA, ROBERT J.	Customer Refund	\$ 57.82	
81929	LARRY JACINTO CONSTRUCTION INC	Customer Refund	\$ 156.45	
DFT0002234	US BANK-CAL CARD ( PEGGY)	VEHICLES MAINTENANCE/WASH	\$ 230.00	
DFT0002234	US BANK-CAL CARD ( PEGGY)	AMAZON PRIME - CREDIT	\$ (128.22)	
DFT0002235	US BANK-CAL CARD (AL)	FBR REPAIRS/MAINTENANCE	\$ 5,166.02	
DFT0002235	US BANK-CAL CARD (AL)	CANCELLED TRAINING JOSE M	\$ (470.00)	
DFT0002235	US BANK-CAL CARD (AL)	AWWA TRAINING-JOSE V	\$ 45.00	
DFT0002235	US BANK-CAL CARD (AL)	GFOA CERTIFICATE FEE	\$ 460.00	
DFT0002235	US BANK-CAL CARD (AL)	GFOA AWARD FEE	\$ 250.00	
DFT0002235	US BANK-CAL CARD (AL)	VEHICLES MAINTENANCE	\$ 43.15	
DFT0002235	US BANK-CAL CARD (AL)	DUES/SUBSCRIPTIONS PUBLIC AFFAIRS	\$ 258.98	
DFT0002235	US BANK-CAL CARD (AL)	MEMBERSHIP FEES-AL	\$ 130.00	
DFT0002235	US BANK-CAL CARD (AL)	MEMBERSHIP-MELISSA	\$ 130.00	
DFT0002235	US BANK-CAL CARD (AL)	CINTAS JANITORIAL	\$ 164.64	
DFT0002235	US BANK-CAL CARD (AL)	CELL PHONE FOR PUBLIC AFFAIRS	\$ 1,512.42	
DFT0002235	US BANK-CAL CARD (AL)	TRAINING-CYNTHIA	\$ 120.00	
DFT0002235	US BANK-CAL CARD (AL)	CANCELLATION TRAINING GUSTAVO	\$ (470.00)	
DFT0002235	US BANK-CAL CARD (AL)	VEHICLES MAINT-TOWING/WASH/REP SUPPLIES	\$ 547.58	
DFT0002235	US BANK-CAL CARD (AL)	OFFICE SUPPLIES-KITCHEN	\$ 258.59	
DFT0002235	US BANK-CAL CARD (AL)	TECHNICAL LEARNING COLLEGE-AL ROBLES	\$ 150.00	
DFT0002235	US BANK-CAL CARD (AL)	CITY OF FONTANA-PERMIT FEES	\$ 287.00	
DFT0002235	US BANK-CAL CARD (AL)	OWPSAC STATE TRAINING-JONATHAN	\$ 161.53	
DFT0002235	US BANK-CAL CARD (AL)	CREATIVE INNOVATIVE ARTIST-PHOTOGRAPHER	\$ 300.00	
DFT0002235	US BANK-CAL CARD (AL)	PERSONALIZED MALL-ORNAMENTS	\$ 2,814.83	
DFT0002236	US BANK-CAL CARD (RICKEY)	EIG CONSTANT CONTACT OUTREACH PROG	\$ 225.00	
DFT0002236	US BANK-CAL CARD (RICKEY)	CONTRACTS/LICENSES-IT	\$ 44.99	
DFT0002236	US BANK-CAL CARD (RICKEY)	VARIOUS LUNCH MEETINGS	\$ 68.58	
DFT0002236	US BANK-CAL CARD (RICKEY)	BOARDS MEETINGS	\$ 294.14	
DFT0002236	US BANK-CAL CARD (RICKEY)	TRAVEL EXP-GROUNDWATER CONFERENCE-RICKEY	\$ 1,530.42	
DFT0002236	US BANK-CAL CARD (RICKEY)	DUE TO WVWD-MAISHA	\$ 57.40	
DFT0002236	US BANK-CAL CARD (RICKEY)	DUE TO WVWD-RICKEY	\$ 48.25	
DFT0002236	US BANK-CAL CARD (RICKEY)	EIG CONSTANT CONTACT- OUTREACH PROG	\$ 225.00	
DFT0002236	US BANK-CAL CARD (RICKEY)	THANKSGIVING/CHRISTMAS SEMINAR EXP	\$ 7,568.88	
DFT0002236	US BANK-CAL CARD (RICKEY)	DUE TO WVWD-MAISHA	\$ 28.72	
DFT0002236	US BANK-CAL CARD (RICKEY)	CONTRACTS/LICENSES-IT	\$ 44.99	
DFT0002236	US BANK-CAL CARD (RICKEY)	VARIOUS LUNCH MEETINGS	\$ 122.34	
DFT0002236	US BANK-CAL CARD (RICKEY)	DISTRICT TEAM BUILDING LUNCH MTG	\$ 129.90	
DFT0002236	US BANK-CAL CARD (RICKEY)	BOARD MEETINGS	\$ 593.01	
DFT0002236	US BANK-CAL CARD (RICKEY)	CONF REG GROUNDWATER-RICKEY	\$ 450.00	
DFT0002236	US BANK-CAL CARD (RICKEY)	CONF REG GROUNDWATER-NASEEM	\$ 450.00	
DFT0002236	US BANK-CAL CARD (RICKEY)	ACWA CONF TRAVEL EXPENSES-RICKEY	\$ 2,206.24	
DFT0002236	US BANK-CAL CARD (RICKEY)	DUES/SUBS DASH PASS	\$ 9.99	
DFT0002237	US BANK-CAL CARD (VAN)	PARKING-VAN JEW	\$ 30.00	
DFT0002238	US BANK-CAL CARD (YOLANDA)	DUES/SUBSCRIPTONS	\$ 45.00	
DFT0002238	US BANK-CAL CARD (YOLANDA)	LODGING-RAMIREZ	\$ 215.31	
DFT0002238	US BANK-CAL CARD (YOLANDA)	EMPLOYEE/EMPLOYER SEMINAR	\$ 2,208.43	
DFT0002238	US BANK-CAL CARD (YOLANDA)	RECRUITMENT MEALS/ADVERTISING	\$ 599.00	
DFT0002238	US BANK-CAL CARD (YOLANDA)	FLOWERS	\$ 16.15	
DFT0002238	US BANK-CAL CARD (YOLANDA)	OFFICE SUPPLIES	\$ 35.43	
DFT0002238	US BANK-CAL CARD (YOLANDA)	SAFETY LUNCHEON	\$ 2,099.10	
DFT0002238	US BANK-CAL CARD (YOLANDA)	EMPLOYEE/EMPLOYER SEMINAR	\$ 1,822.25	
DFT0002239	US BANK-CALCARD (HAYDEE)	MEMBERSHIP FEES-IPMA/ACCESS PERKS	\$ 239.00	

**WEST VALLEY WATER DISTRICT**

CASH DISBURSEMENT REPORT  
 MARCH 2022

<b>EFT/Check #</b>	<b>Vendor Name</b>	<b>Description</b>	<b>O &amp; M Amount</b>	<b>CIP Amount</b>
DFT0002239	US BANK-CALCARD (HAYDEE)	RECRUITMENT ACCESS / ADVERTISING	\$ 2,195.99	
DFT0002239	US BANK-CALCARD (HAYDEE)	IPMA-HR ANNUAL TRAINING-HAYDEE SAINZ	\$ 349.00	
DFT0002239	US BANK-CALCARD (HAYDEE)	LCW LABOR RELATIONS TRAINING-HAYDEE	\$ 475.00	
DFT0002239	US BANK-CALCARD (HAYDEE)	IPMA-HR ANNUAL LODGING-HAYDEE SAINZ	\$ 314.73	
DFT0002239	US BANK-CALCARD (HAYDEE)	CALPELRA LODGING/TRAVEL EXP-HAYDEE	\$ 1,676.32	
DFT0002239	US BANK-CALCARD (HAYDEE)	HR MEMBERSHIP ACCESS PERKS	\$ 125.00	
DFT0002239	US BANK-CALCARD (HAYDEE)	LUNCH FOR TRAINING-RIGGING	\$ 227.31	
DFT0002240	US BANK-CALCARD (JON)	CONTRACTS/LICENSES-SRFAX/ZOOM/AMAZON WEB	\$ 1,721.21	
DFT0002240	US BANK-CALCARD (JON)	CONTRACTS LICENSES-SR FAX/ZOOM/AMAZON WEB/S	\$ 3,106.88	
DFT0002259	US BANK	INTERESTS DUE-BONDS 2016A SERIES	\$ (0.14)	
DFT0002259	US BANK	INTERESTS DUE-BONDS 2016A SERIES	\$ 434,950.00	
<b>SUBTOTALS</b>			<b>1,598,406.58</b>	<b>205,510.79</b>
<b>GRAND TOTAL</b>			<b>1,803,917.37</b>	



**WEST VALLEY WATER DISTRICT  
PAYROLL GROSS WAGES  
FISCAL YEAR 2021 - 2022**

<b>Report Month</b>	<b>Description</b>	<b>From</b>	<b>To</b>	<b>Gross Wages Paid</b>
July 2021	Pay Period #13	06/11/21	06/25/21	269,046.46
July 2021	Monthly Pay Period #7	06/01/21	06/30/21	6,961.39
July 2021	Manual Check	06/26/21	06/28/21	8,291.28
July 2021	Pay Period #14	06/25/21	07/09/21	258,949.72
July 2021	Pay Period #15	07/09/21	07/23/21	272,029.81
	<b>Total for July 2021</b>			<u><u>815,278.66</u></u>
August 2021	Monthly Pay Period #8	07/01/21	07/31/21	7,640.55
August 2021	Pay Period #16	07/23/21	08/06/21	261,100.42
August 2021	Pay Period #17	08/06/21	08/20/21	273,961.88
	<b>Total for August 2021</b>			<u><u>542,677.04</u></u>
September 2021	Monthly Pay Period #9	08/01/21	08/30/21	6,935.94
September 2021	Pay Period #18	08/20/21	09/03/21	271,715.40
September 2021	Pay Period #19	09/03/21	09/17/21	314,831.83
	<b>Total for September 2021</b>			<u><u>593,483.17</u></u>
October 2021	Monthly Pay Period #10	09/01/21	09/30/21	6,596.36
October 2021	Pay Period #20	09/17/21	10/01/21	272,577.37
October 2021	Pay Period #23 Direct Deposits	10/01/21	10/15/21	280,962.78
	<b>Total for October 2021</b>			<u><u>560,136.51</u></u>
November 2021	Monthly Pay Period #11	10/01/21	10/31/21	6,337.81
November 2021	Pay Period #22	10/15/21	10/30/21	289,417.84
November 2021	Pay Period #23	10/30/21	11/12/21	363,550.44
	<b>Total for November 2021</b>			<u><u>659,306.09</u></u>
December 2021	Monthly Pay Period #12	11/01/21	11/30/21	6,177.27
December 2021	Pay Period #24	11/12/21	11/26/21	287,286.94
December 2021	Pay Period #25	11/26/21	12/10/21	286,446.32
December 2021	Pay Period #26	12/10/21	12/24/21	297,613.41
	<b>Total for December 2021</b>			<u><u>877,523.94</u></u>
January 2022	Monthly Pay Period #1	12/01/21	12/31/21	4,866.94
January 2022	Pay Period #1	12/24/21	01/07/22	296,634.92
January 2022	Pay Period #2	01/07/22	01/21/22	313,535.84
	<b>Total for January 2022</b>			<u><u>615,037.70</u></u>
February 2022	Monthly Pay Period #2	01/01/22	01/31/22	5,802.89
February 2022	Pay Period #3	01/21/22	02/04/22	311,608.29
February 2022	Pay Period #4	02/04/22	02/18/22	303,821.81
	<b>Total for February 2022</b>			<u><u>621,232.99</u></u>
March 2022	Monthly Pay Period #3	02/01/22	02/28/22	7,487.60
March 2022	Manual Check	03/01/22	03/01/22	219.45
March 2022	Pay Period #5	02/18/22	03/04/22	318,340.69
March 2022	Pay Period #6	03/04/22	03/18/22	318,690.97
	<b>Total for March 2022</b>			<u><u>644,738.71</u></u>

**WEST VALLEY WATER DISTRICT  
EFT AND PAYROLL ITEMS  
MARCH 2022**

Date	Item	Check No. or EFT	Amount
03/03/22	Monthly Pay Period #3	none	0.00
03/01/22	Manual Check	none	
03/10/22	Pay Period #5	8852	203.00
03/24/22	Pay Period #6	8853	138.53
	<b>Total Checks</b>		<b><u>341.53</u></b>
03/01/22	Manual Check Direct Deposits	EFT	182.86
03/01/22	Federal Tax Withheld Social Security & Medicare	EFT	33.56
03/01/22	State Tax Withheld and State Disability Insurance	EFT	19.81
03/03/22	Monthly Pay Period #3 Direct Deposits	EFT	6,451.50
03/03/22	Federal Tax Withheld Social Security & Medicare	EFT	1,518.42
03/03/22	State Tax Withheld and State Disability Insurance	EFT	106.94
03/10/22	Pay Period #5 Direct Deposits	EFT	210,620.06
03/10/22	Federal Tax Withheld Social Security & Medicare	EFT	85,466.06
03/10/22	State Tax Withheld and State Disability Insurance	EFT	18,355.93
03/10/22	Lincoln Deferred Compensation Withheld	EFT	14,597.07
03/10/22	Lincoln - Employer Match Benefit	EFT	3,150.00
03/10/22	Lincoln - 401a Employer Match Benefit	EFT	700.00
03/10/22	Nationwide Deferred Compensation Withheld	EFT	2,642.00
03/10/22	Nationwide - Employer Match Benefit	EFT	650.00
03/10/22	CalPERS Retirement - Classic (EPMC and ER contribution)	EFT	29,400.79
03/10/22	CalPERS Retirement - 2nd Tier (EE and ER contribution)	EFT	16,840.05
03/10/22	California State Disbursement	EFT	1,050.46
03/24/22	Pay Period #6 Direct Deposits	EFT	217,446.09
03/24/22	Federal Tax Withheld Social Security & Medicare	EFT	80,475.43
03/24/22	State Tax Withheld and State Disability Insurance	EFT	16,140.99
03/24/22	Lincoln Deferred Compensation Withheld	EFT	15,199.53
03/24/22	Lincoln - Employer Match Benefit	EFT	3,300.00
03/24/22	Lincoln - 401a Employer Match Benefit	EFT	700.00
03/24/22	Nationwide Deferred Compensation Withheld	EFT	2,842.00
03/24/22	Nationwide - Employer Match Benefit	EFT	700.00
03/24/22	CalPERS Retirement - Classic (EPMC and ER contribution)	EFT	29,425.97
03/24/22	CalPERS Retirement - 2nd Tier (EE and ER contribution)	EFT	17,561.14
03/24/22	California State Disbursement	EFT	1,050.46
	<b>Total EFT</b>		<b><u>776,627.12</u></b>
	<b>Grand Total Payroll Cash</b>		<b><u>776,968.65</u></b>



**BOARD OF DIRECTORS  
FINANCE COMMITTEE  
STAFF REPORT**

**DATE:** April 27, 2022  
**TO:** Finance Committee  
**FROM:** Shamindra Manbahal, General Manager  
**SUBJECT:** FUNDS TRANSFER - MARCH 2022

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**BACKGROUND:**

In February 2020, Resolution No. 2020-8 was adopted authorizing the General Manager, Board President/Directors, and Chief Accountant, as authorized signers to access LAIF. Due to the limited access the CFO is unable to transfer funds from the District's general J.P. Morgan Chase account to investment accounts. This limitation restricts the District to maximize interest earnings because the CFO cannot imitate these transfers without Board approval. To maximize interest earnings, the CFO should be authorized to transfer funds between accounts as needed.

At the August 20, 2020 Board of Directors meeting, 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 provides 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.

**FISCAL IMPACT:**

Potential interest earnings on funds invested/transferred.

**STAFF RECOMMENDATION:**

Staff recommends that this item be submitted for consideration, and that the Board of Directors approve this item and authorize the General Manager to execute the necessary documents.

Respectfully Submitted,

*Shamindra Manbahal*

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Shamindra Manbahal, General Manager

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**ATTACHMENT(S):**

1. 2022 March Transfer Funds

**Fund Transfer Detail March 2022**

Date	Beginning Balances	Amount
3/2/2022	Chase Gen Checking	11,768,753.23
3/2/2022	LAIF	36,905,085.25
3/14/2022	Chase- UTC Routine Checking	313,974.16

Date	Transfers	Amount
3/2/2022	Chase Gen Checking → LAIF	10,000,000.00
3/14/2022	Chase UTC Routine → Chase Gen Checking	308,973.60

Date	**Ending Balances (After Transfers)	Amount
3/2/2022	LAIF	46,905,085.25
3/14/2022	Chase- UTC Routine Checking	5,000.56
3/14/2022	Chase Gen Checking	2,052,007.51

*\*\*Ending balances may include other credits/deposits besides transfer amounts.*



**BOARD OF DIRECTORS  
FINANCE COMMITTEE  
STAFF REPORT**

**DATE:** April 27, 2022  
**TO:** Finance Committee  
**FROM:** Shamindra Manbahal, General Manager  
**SUBJECT:** MONTHLY REVENUE & EXPENDITURES REPORT - MARCH 2022

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**BACKGROUND:**

The Board of Directors requested the Monthly Financial Status 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 from the District's Financial System (System of Records) and will be presented on a monthly basis.

**DISCUSSION:**

The Monthly Financial Status Reports summarizes the District's revenue categories as well as expenditures for all Departments. The original total budget includes the adopted budget. 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. 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 March 31. The encumbrance column represents funds encumbered with a purchase order that's not spent but committed. The percent 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 March 2022 Monthly Revenue & Expenditure Report.

**STAFF RECOMMENDATION:**

Staff recommends that this item be submitted for consideration, and that the Board of Directors approve this item and authorize the General Manager to execute the necessary documents.

Respectfully Submitted,

*Shamindra Manbahal*

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Shamindra Manbahal, General Manager

SM:gg

**ATTACHMENT(S):**

1. 2022 March Monthly Revenue & Expenditures Report
2. 3rd Quarter Report FY2021-22



West Valley Water District, CA

# Budget Report

## Group Summary

For Fiscal: 2021-2022 Period Ending: 03/31/2022

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<b>Revenue</b>							
4000 - Water consumption sales	18,387,996.00	18,387,996.00	1,639,341.01	15,275,582.53	0.00	-3,112,413.47	83.07 %
4010 - Water service charges	7,525,545.00	7,525,545.00	900,041.57	6,155,050.56	0.00	-1,370,494.44	81.79 %
4020 - Other operating revenue	4,134,968.00	4,134,968.00	339,251.92	2,025,326.79	0.00	-2,109,641.21	48.98 %
4030 - Property Taxes	2,340,807.00	2,340,807.00	116,336.97	1,983,658.44	0.00	-357,148.56	84.74 %
4040 - Interest & Investment Earnings	350,000.00	350,000.00	-464,962.59	-995,285.21	0.00	-1,345,285.21	284.37 %
4050 - Rental Revenue	35,000.00	35,000.00	0.00	27,123.39	0.00	-7,876.61	77.50 %
4060 - Grants and Reimbursements	50,000.00	50,000.00	0.00	28,795.22	0.00	-21,204.78	57.59 %
4070 - Gain on Sale of Capital Assets	0.00	0.00	20,046.44	771,002.23	0.00	771,002.23	0.00 %
4080 - Other Non-Operating Revenue	19,000.00	19,000.00	-20,046.44	11,820.88	0.00	-7,179.12	62.22 %
<b>Revenue Total:</b>	<b>32,843,316.00</b>	<b>32,843,316.00</b>	<b>2,530,008.88</b>	<b>25,283,074.83</b>	<b>0.00</b>	<b>-7,560,241.17</b>	<b>76.98 %</b>



## Budget Report

For Fiscal: 2021-2022 Period Ending: 03/31/2022

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<b>Expense</b>							
5110 - Source Of Supply	1,406,000.00	1,667,480.00	26,768.69	944,478.04	0.00	723,001.96	56.64 %
5210 - Production	3,593,450.00	4,028,450.00	296,296.02	2,710,206.96	59,986.54	1,258,256.50	68.77 %
5310 - Water Quality	643,130.00	640,630.00	38,704.09	356,591.36	6,058.85	277,979.79	56.61 %
5320 - Water Treatment - Perchlorate	280,000.00	584,483.13	4,680.87	237,015.66	31,831.53	315,635.94	46.00 %
5350 - Water Treatment - FBR/FXB	1,824,240.00	2,295,750.00	117,849.99	1,228,597.25	303,723.96	763,428.79	66.75 %
5390 - Water Treatment - Roemer/Arsenic	2,121,850.00	2,204,550.00	151,705.43	1,333,125.72	171,795.72	699,628.56	68.26 %
5410 - Maintenance - T & D	2,490,500.00	2,465,500.00	174,764.61	1,551,642.08	70,097.53	843,760.39	65.78 %
5510 - Customer Service	1,236,300.00	1,234,700.00	81,099.56	818,083.93	0.00	416,616.07	66.26 %
5520 - Meter Reading	1,049,700.00	1,039,700.00	66,420.24	691,769.55	46,575.40	301,355.05	71.02 %
5530 - Billing	498,100.00	499,700.00	36,503.32	335,743.97	48,380.27	115,575.76	76.87 %
5610 - Administration	2,305,325.00	2,268,325.00	178,944.85	1,230,944.46	0.00	1,037,380.54	54.27 %
5615 - General Operations	3,446,536.00	2,719,592.00	107,916.36	2,263,942.15	71,926.75	383,723.10	85.89 %
5620 - Accounting	877,035.00	887,035.00	72,983.40	661,702.26	5,000.00	220,332.74	75.16 %
5630 - Engineering	1,688,985.00	1,688,985.00	117,979.64	1,016,662.99	52,885.87	619,436.14	63.32 %
5640 - Business Systems	1,204,675.00	1,212,175.00	87,628.33	760,462.36	42,414.75	409,297.89	66.23 %
5645 - GIS	252,550.00	252,550.00	14,130.97	147,195.38	7,800.00	97,554.62	61.37 %
5650 - Board Of Directors	282,300.00	282,300.00	36,007.91	149,616.83	13,125.00	119,558.17	57.65 %
5660 - Human Resources/Risk Management	1,019,030.00	1,021,630.00	56,217.45	524,110.26	141,736.21	355,783.53	65.17 %
5680 - Purchasing	541,400.00	541,400.00	40,131.29	383,297.27	0.00	158,102.73	70.80 %
5710 - Public Affairs	1,255,136.00	1,220,136.00	125,635.31	611,476.21	192,532.97	416,126.82	65.90 %
5720 - Grants & Rebates	30,500.00	20,500.00	0.00	6,815.00	0.00	13,685.00	33.24 %
6200 - Interest Expense	951,350.00	951,350.00	434,949.86	651,527.40	0.00	299,822.60	68.48 %
6800 - Other Non-Operating Expense	0.00	0.00	0.00	21,800.00	0.00	-21,800.00	0.00 %
<b>Expense Total:</b>	<b>28,998,092.00</b>	<b>29,726,921.13</b>	<b>2,267,318.19</b>	<b>18,636,807.09</b>	<b>1,265,871.35</b>	<b>9,824,242.69</b>	<b>66.95 %</b>
<b>Report Surplus (Deficit):</b>	<b>3,845,224.00</b>	<b>3,116,394.87</b>	<b>262,690.69</b>	<b>6,646,267.74</b>	<b>-1,265,871.35</b>	<b>2,264,001.52</b>	<b>172.65 %</b>

Budget Report

For Fiscal: 2021-2022 Period Ending: 03/31/2022

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
100 - Water Operations Fund	3,845,224.00	3,116,394.87	262,690.69	6,646,267.74	-1,265,871.35	2,264,001.52
Report Surplus (Deficit):	3,845,224.00	3,116,394.87	262,690.69	6,646,267.74	-1,265,871.35	2,264,001.52

**THIRD QUARTER FINANCIAL REPORT  
THREE MONTHS ENDED MARCH 31, 2022**

	3rd Quarter Actuals			
	FY20-21 3/31/2021	FY21-22 3/31/2022	Amount Change	% Change
<b>Operating revenues:</b>				
Water consumption sales	\$ 4,476,952	\$ 3,911,623	\$ (565,329)	-12.63%
Water service charges	2,123,415	2,050,773	\$ (72,642)	-3.42%
Other operating income	1,073,537	616,705	\$ (456,832)	-42.55%
Total operating revenues	<u>7,673,903</u>	<u>6,579,101</u>	<u>(1,094,802)</u>	<u>-14.27%</u>
<b>Non-operating revenues:</b>				
Property taxes	716,742	116,750	\$ (599,992)	-83.71%
Grants and reimbursements	8,710	-	\$ (8,710)	-100.00%
Interest and investment earnings	(110,429)	(357,083)	\$ (246,654)	223.36%
Rental income- cellular anntenas	8,898	9,041	\$ 143	1.61%
Gain/(loss) on sale/disposition of capital assets	-	750,956	\$ 750,956	0.00%
Other non-operating revenues	5,573	3,381	\$ (2,191)	-39.32%
Total non-operating revenues	<u>629,494</u>	<u>523,046</u>	<u>(106,448)</u>	<u>-16.91%</u>
<b>Operating expenses:</b>				
Pubic affairs	167,631	277,926	\$ 110,295	65.80%
Grants	1,614	3,326	\$ 1,712	106.07%
Source of supply	721,470	183,481	\$ (537,989)	-74.57%
Pumping	1,016,631	1,438,184	\$ 421,553	41.47%
Water treatment	851,816	1,074,034	\$ 222,219	26.09%
Transmission and distribution	526,301	523,686	\$ (2,615)	-0.50%
Customer accounts	576,496	588,386	\$ 11,890	2.06%
General and administrative	2,624,253	2,025,495	\$ (598,757)	-22.82%
Total operating expenses	<u>6,486,211</u>	<u>6,114,519</u>	<u>(371,692)</u>	<u>-5.73%</u>
<b>Non-operating expenses:</b>				
Interest expense	475,933	434,950	\$ (40,983)	-8.61%
Litigation loss	450,000	5,000	\$ (445,000)	100.00%
Total non-operating expenses	<u>925,933</u>	<u>439,950</u>	<u>(485,983)</u>	<u>-52.49%</u>
<b>Capital contributions:</b>				
Developer contributions	21,914	-	\$ (21,914)	100.00%
Capacity charges	187,569	11,123,951	\$ 10,936,382	5830.59%
Total capital contributions	<u>209,483</u>	<u>11,123,951</u>	<u>10,914,468</u>	<u>5210.19%</u>
<b>Total revenues</b>	8,512,880	18,226,098	\$ 9,713,217	114.10%
<b>Total expenditures</b>	7,412,144	6,554,469	\$ (857,675)	-11.57%
<b>Net Change</b>	<u>1,100,737</u>	<u>11,671,629</u>	<u>10,570,892</u>	<u>960.35%</u>



**BOARD OF DIRECTORS  
FINANCE COMMITTEE  
STAFF REPORT**

**DATE:** April 27, 2022  
**TO:** Finance Committee  
**FROM:** Shamindra Manbahal, General Manager  
**SUBJECT:** TREASURER'S REPORT - MARCH 2022

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**DISCUSSION:**

West Valley Water District (“District”) engaged the Clifton Larson Allen LLP to prepare West Valley Water District’s (WVWD) Investment report on a monthly basis. The District’s investment policy is in uniformity with the State of California’s Local Agency Investment Guidelines (Government Code Section 53601(b)). Report for the Month of March 2022 is presented to the Finance Committee for discussion.

**FISCAL IMPACT:**

Monthly Cost of \$2,625 was included in the FY 2021-22 annual budget.

**STAFF RECOMMENDATION:**

Staff recommends that this item be submitted for consideration, and that the Board of Directors approve this item and authorize the General Manager to execute the necessary documents.

Respectfully Submitted,

*Shamindra Manbahal*

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Shamindra Manbahal, General Manager

SM:gg

**ATTACHMENT(S):**

1. 2022 March Treasurer Report

West Valley Water District  
Cash, Investment & Reserve Balances - March 31, 2022

Institution/Investment Type	February 2022 Balance	March 2022 Balance	RESERVE ACCOUNT	Minimum Balance	Target Balance	Maximum Balance
<b>Funds Under Control of the District:</b>			<b>RESTRICTED FUNDS</b>			
District Cash Drawers	\$ 4,300.00	\$ 4,300.00	2016A Bond	\$ 434,950.00	\$ 434,950.00	\$ 434,950.00
	<b>\$ 4,300.00</b>	<b>\$ 4,300.00</b>	Customer Deposit Accounts	\$ 4,186,652.32	\$ 4,186,652.32	\$ 4,186,652.32
Checking and Savings:			Capacity Charge Acct Balance	\$ 32,189,545.20	\$ 32,189,545.20	\$ 32,189,545.20
Chase - General Government Checking	\$ 11,681,744.78	\$ 1,704,659.90	CIP account in LAIF for capital purposes	\$ 3,000,000.00	\$ 3,000,000.00	\$ 3,000,000.00
Chase - Special Rebate Checking	\$ -	\$ -		<b>\$ 39,811,147.52</b>	<b>\$ 39,811,147.52</b>	<b>\$ 39,811,147.52</b>
Chase - UTC Routine Checking	\$ 5,000.56	\$ 5,000.56	<b>CAPITAL RESERVE FUNDS</b>			
Chase - UTC Non-Routine Checking	\$ 48,636.50	\$ 48,636.50	Capital Project Account - 100% FY 21-22	\$ 10,627,040.00	\$ 10,627,040.00	\$ 10,627,040.00
	<b>\$ 11,735,381.84</b>	<b>\$ 1,758,296.96</b>	Capital Project Account-80% FY 22-23	\$ 10,996,133.60	\$ 10,996,133.60	\$ 10,996,133.60
State of California, Local Agency Investment Fund	<b>\$ 36,905,085.25</b>	<b>\$ 46,905,085.25</b>	Administrative & General Account	\$ 1,455,958.55	\$ 1,455,958.55	\$ 1,455,958.55
US Bank - Chandler Asset Mgmt	<b>\$ 23,964,925.10</b>	<b>\$ 23,544,870.85</b>		<b>\$ 23,079,132.15</b>	<b>\$ 23,079,132.15</b>	<b>\$ 23,079,132.15</b>
CalTrust Pooled Investment Fund - Short Term	<b>\$ 16,731,661.99</b>	<b>\$ 16,686,172.54</b>	<b>LIQUIDITY FUNDS</b>			
CalTrust Pooled Investment Fund - Medium Term	\$ -	\$ -	Rate Stabilization Account	\$ 919,399.80	\$ 2,758,199.40	\$ 4,596,999.00
U. S. Treasury Bills			Operating Reserve Account	\$ 4,853,195.19	\$ 9,706,390.38	\$ 14,559,585.57
Government Agencies (Federal Home Loan Bank)	\$ -	\$ -	Emergency Account	\$ 1,293,340.78	\$ 2,586,681.55	\$ 3,880,022.33
			Water Banking Account	\$ 125,000.00	\$ 625,000.00	\$ 1,250,000.00
<b>Total</b>	<b>\$ 89,341,354.18</b>	<b>\$ 88,898,725.60</b>		<b>\$ 7,190,935.77</b>	<b>\$ 15,676,271.33</b>	<b>\$ 24,286,606.90</b>
<b>Funds Under Control of Fiscal Agents:</b>			<b>OTHER RESERVES</b>			
<b>US BANK</b>			Self-Insurance Reserve	\$ 5,000,000.00	\$ 5,000,000.00	\$ 5,000,000.00
2016A Bond - Principal & Payment Funds	\$ 0.14	\$ 0.14		<b>\$ 5,000,000.00</b>	<b>\$ 5,000,000.00</b>	<b>\$ 5,000,000.00</b>
2016A Bond - Interest Fund	\$ -	\$ 434,949.86	<b>OPERATING CASH</b>			
<b>Total</b>	<b>\$ 0.14</b>	<b>\$ 434,950.00</b>	Balance Available for Daily Operations	\$ 14,252,460.16	\$ 5,767,124.60	\$ (2,843,210.97)
<b>Grand Total</b>	<b>\$ 89,341,354.32</b>	<b>\$ 89,333,675.60</b>		<b>\$ 14,252,460.16</b>	<b>\$ 5,767,124.60</b>	<b>\$ (2,843,210.97)</b>
			<b>Grand Total</b>	<b>\$ 89,333,675.60</b>	<b>\$ 89,333,675.60</b>	<b>\$ 89,333,675.60</b>
			<b>UNRESTRICTED RESERVES</b>	<b>\$ 49,522,528.08</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.

*Shamindra Manbhal*  
General Manager

## West Valley Water District Investment Memo – March 2022

**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 March (\$89,333,675.60) and February (\$89,341,354.32), CLA found the \$7,678.72 decreased fund balance between February and January.

**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 March 31, 2022, 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 \$13.5 billion and a portfolio manager with over six 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(I) and 53601.6(b)) for local government entities are also capped at 20%. The District's money market balance percentage as of March 31, 2022 is 0.6%. 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, however, maximum investment maturities are limited to up to five years." Based on CLA's analysis, the purchase dates for all United States Treasury Issues fall within the five-year framework established in the investment policy.

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 do not establish a maximum specified percentage of the District's investment portfolio for United States Treasury Obligations. The State of California's guidelines do, however, establish that maximum investment maturities for United States

## West Valley Water District Investment Memo – March 2022

Treasury Obligations are limited to five years. As of March 31, 2022, 9.4% 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% of the District's total investment balance as of March 31, 2022. 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 5.9% of the District's total investment balance as of March 31, 2022. Therefore, the District is following both the investment policy and the State of California's standards.



## West Valley Water District Investment Memo – March 2022

**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 March 31, 2022.

While the District’s investment policy caps federal agency obligations at 30 percent of the investment portfolio, the State of California’s Local Agency Investment Guidelines have not established a maximum specified percentage for investments in federal agency obligations (Government Code Section 53601(f)). However, these guidelines are in accordance with the District’s investment policy which state maximum investment maturities for federal agency obligations are limited to five years.

The maximum percentage of the District’s investments in federal agency obligations is 30% of the portfolio. Federal agency obligations represent 9.1% of the District’s total investment balance as of March 31, 2022. 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.

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 March 31, 2022, the District’s Local Agency Investment Fund balance represents 52.5% 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 for the month-ending March 31, 2022, LAIF investments had a net-yield of 0.365%. Regarding portfolio composition, LAIF fund investments were split into the following categories (percentages may not total 100% due to rounding):

- Treasuries- 65.86%
- Agencies- 18.33%
- Certificates of Deposit/Bank Notes- 7.03%
- Commercial Paper- 6.21%
- Time Deposits- 1.99%

## West Valley Water District Investment Memo – March 2022

- Loans- 0.37%
- Corporate Bonds- 0.21%

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 dollars 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 maintains investments in the CalTRUST Short-Term Fund. For the month ending March 31, 2022 the Net Asset Value per share was \$10.02 (\$16,686,172.54 book value) for CalTRUST Short-Term Fund investments. Per the CalTRUST Month End Portfolio Statistics dated March 31, 2022, 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 March 31, 2022, the District’s CalTRUST investment balance represents 18.7% of the District’s entire portfolio. Therefore, the District is 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 March 31, 2022, 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 and the US Bank 2016A Bond interest 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 March 2022 (\$1,704,659.90) and February 2022 (\$11,681,744.78), CLA observed a decrease in the March 2022 account balance of \$9,977,084.88 versus February 2022 due to mainly the District processing a \$10,000,000.00 transfer to the LAIF account. The District collected a quarterly Raytheon

## West Valley Water District Investment Memo – March 2022

payment of \$308,973.60 from UTC account, and processed its 2016A Bond interest payment for \$434,949.86. Any remaining difference is due to normal monthly activity.

During our review of the March 2022 Chase General Governmental Checking account bank statement, it was noted that there were several reversals for fraudulent ACH debits and a fraudulent check. Based on our discussion with Jose Velasquez, Director of Finance, Mr. Velasquez indicated that March 2022 had a higher amount of fraud activity. Regarding the ACH Debits, the fraudster attempted to issue ACH debits. West Valley Water District (“WVWD”) has a policy where the bank emails an ACH exception report for WVWD to review and reject as needed. Mr. Velasquez indicated that if WVWD does not respond to the email, the current arrangement is for exception to be automatically rejected.

Regarding the fraudulent check, Mr. Velasquez that Chase Bank has a similar procedure where a check exception report is issued for WVWD to review and reject fraudulent checks as needed. Currently, WVWD has implemented check number and amount positive pay. In addition, Mr. Velasquez has requested to enhance its Chase Bank security by including Payee verification.

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 March, 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 March 2022 and February 2022. 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. Due to the Pandemic, the District does not accept cash payment from the customer and cash drawers are not in use. Petty cash is normally reconciled by the accounting department monthly. The District’s accounting department provided CLA with a formalized reconciliation for the petty cash account as of March 31, 2022 to verify the \$700 petty cash balance.

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 March 31, 2022 the District had 2.5% of its portfolio invested in bank deposit accounts.

**Commercial Paper**

## West Valley Water District Investment Memo – March 2022

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 March 31, 2022, the District had 0.1% invested in commercial paper investment, which maintained a maturity date of less than 270 days from the purchase date. 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.

As of March 31, 2022, the District’s investments in five securities categorized as supranationals was roughly 1.3% 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 – March 2022

**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 impairment 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 March 31, 2022 ending balance of \$434,950 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 March 2022 Treasurer's Report reconciles with the District's general ledger. The March 31, 2022 balance of \$4,186,652.32 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 \$32,189,545.20 presented on the March 2022 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 80% of the amount estimated to be needed the following fiscal year." The District currently maintains a balance of \$21,623,173.60 (\$10,627,040 for fiscal year 2021-22 and \$10,996,133.60 for fiscal year 2022-23) in its

## West Valley Water District Reserve Memo – March 2022

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 March 31, 2022 by reviewing the board-approved 2021-22 Capital Improvement Budget which indicates a total CIP (Operating Revenues + Capacity Charges) for fiscal year 2021-22 of \$10,627,040. The reserve policy only requires the district to maintain 80% of the amount estimated to be needed the following fiscal year (2022-23) which amounts to \$10,996,133.60, therefore, the District meets the requirement indicated in its reserve policy.

**Administrative & General Account** – The administrative and general account is utilized to fund certain general, administration and overhead projects. While no specific target level has been earmarked for either project, the District hopes to maintain a minimum balance in the administrative and general account equal to 5% of its annual operating expenses. Per the FY 2021-22 board-approved mid-year operating budget adjustment, CLA can confirm the District has an operating expenses budget of \$29,119,171.13. As of March 31, 2022, the administrative and general account contains \$1,455,958.55 which satisfies the 5% minimum requirement of the District’s 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 5% of water sales. Per the FY 2021-22 board-approved mid-year operating budget adjustment, the District anticipates water revenues of \$18,387,996 for the current fiscal year. Therefore, CLA can verify that the District’s current balance of \$919,399.80 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 60 days of the District’s budgeted total operating expenses in this account. Per the FY 2021-22 board-approved mid-year operating budget adjustment, CLA can confirm the District has an operating expenses budget of \$29,119,171.13. As of March 31, 2022, the operating reserve account maintains a balance of \$4,853,195.19, which satisfies the requirements of the District’s 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 March 31, 2022 general ledger detail reporting provided by the District’s accounting staff, CLA was able to confirm that the District’s net assets total \$129,334,077.73. As of March 31, 2022, the emergency account represents a balance of \$1,293,340.78 or 1% of total net assets, allowing the District to meet its requirements for the reserve policy.

**Water Banking Account** – The District’s reserve policy states “The District will strive to maintain a minimum level equal to the cost of 1,000 acre-feet of water and a maximum amount equal to the cost of 10,000 acre-feet of water.” Per an invoice from the San Bernardino Valley Municipal Water District, CLA

## West Valley Water District Reserve Memo – March 2022

can confirm that the District currently pays \$125 per acre-feet of water. By maintaining a balance of \$125,000 in its Water Banking Account, the District is in adherence with its 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 March 31, 2022, the District had a total of \$89,333,675.60 in various institutional accounts. The required reserve balances by type total \$75,081,251.44 and are categorized as follows:

- Restricted Funds- \$39,811,147.52
- Capital Reserve Funds- \$23,079,132.15
- Liquidity Funds- \$7,190,935.77
- Other Reserves- \$5,000,000.00

Based on the District's Treasurer's Report, which indicates a total cash balance of \$89,333,675.60 and fund requirements of \$75,081,215.44, CLA can verify that the balance available for daily operations reconciles completely.

CLA reviewed the Treasurer's report for clerical accuracy and recalculated the total Unrestricted Reserves balance to ensure the totals agreed with the March 2022 Treasurer's Report. The Treasurer's Report indicates that West Valley Water District's total cash, investment, and reserve balances as of March 31, 2022 total \$89,333,675.60. In its assessment of the District's accounts, CLA can confirm the balances indicated on the Treasurer's Report appear accurate.

West Valley Water District  
 Bond Analysis  
 March 31, 2022

Federal Agency Obligations						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 03/31/22	Rated A or Equivalent?	Purchase Date	Maturity	Investment Maturity (Years)
F N M A - 3135G0T45	250,047.50	Aaa	Yes	4/26/2018	4/5/2022	3.9
F N M A - 3135G0T94	251,630.00	Aaa	Yes	10/4/2018	1/19/2023	4.2
Federal Home Loan Bks - 3130ADRG9	252,285.00	Aaa	Yes	5/9/2018	3/10/2023	4.8
F H L M C - 3137EAE5	252,282.50	Aaa	Yes	8/7/2018	6/19/2023	4.8
F H L M C - 3137EAE54	176,198.40	Aaa	Yes	6/24/2020	6/26/2023	3.0
FFCB Note 3133EKZK5	248,670.00	Aaa	Yes	8/19/2019	8/14/2023	3.9
Federal Home Loan Bks - 313383YI4	254,485.00	Aaa	Yes	11/29/2018	9/8/2023	4.7
F N M A - 3135G0U43	237,382.90	Aaa	Yes	9/12/2018	9/12/2023	4.9
FHLMC MTN- 3137EAEZ8	484,930.00	Aaa	Yes	10/7/2020	11/6/2023	3.0
F N M A - 3135G06H1	421,401.90	Aaa	Yes	11/23/2020	11/27/2023	3.0
FHLMC MTN- 3137EAF2	338,779.00	Aaa	Yes	12/2/2020	12/4/2023	3.0
Federal Home Loan Bks - 3130A0F70	244,207.20	Aaa	Yes	12/13/2018	12/8/2023	4.9
Federal Home Loan Bks - 3130AB3H7	190,110.20	Aaa	Yes	4/8/2019	3/8/2024	4.8
Federal Home Loan Bks - 3130A0XE5	254,295.00	Aaa	Yes	3/19/2019	3/8/2024	4.9
FFCB Note 3133EKNX0	249,485.00	Aaa	Yes	6/25/2019	6/3/2024	4.9
Federal Home Loan Bks - 3130A1X12	252,312.50	Aaa	Yes	6/12/2019	6/14/2024	4.9
F N M A - 3135G0V75	246,560.00	Aaa	Yes	7/8/2019	7/2/2024	4.9
FFCB- 3133EKP75	245,552.50	Aaa	Yes	10/15/2019	9/17/2024	4.9
F N M A - 3135G0W66	244,955.00	Aaa	Yes	10/17/2019	10/15/2024	4.9
F N M A - 3135G0X24	92,747.55	Aaa	Yes	1/8/2020	1/7/2025	4.9
Federal Home Loan Mortgage Company - 3137EAEPO	277,039.95	Aaa	Yes	2/13/2020	2/12/2025	4.9
F N M A Deb - 3135G03U5	160,541.20	Aaa	Yes	4/22/2020	4/22/2025	4.9
F N M A - 3135G04Z3	267,104.85	Aaa	Yes	6/17/2020	6/17/2025	4.9
F H L M C - 3137EAEU9	325,972.50	Aaa	Yes	7/21/2020	7/21/2025	4.9
F N M A - 3135G05X7	474,621.30	Aaa	Yes	10/6/2020	8/25/2025	4.8
Federal Home Loan Bks - 3130AJXA2	278,730.00	Aaa	Yes	10/7/2020	9/12/2025	4.9
FHLMC MTN - 3137EAEX3	204,186.40	Aaa	Yes	9/23/2020	9/23/2025	4.9
F N M A - 3135G06G3	465,490.00	Aaa	Yes	11/1/2020	11/7/2025	4.9
Federal Home Loan Bks - 3130AKFA9	462,100.00	Aaa	Yes	12/16/2020	12/12/2025	4.9
<b>Total Federal Agency Obligations</b>	<b>8,104,103.35</b>					

Negotiable Certificate of Deposit						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 03/31/22	Rated A or Equivalent?	Purchase Date	Maturity	Investment Maturity (Years)
<b>Total Negotiable Certificates of Deposit</b>	-					

Money Market Fund						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 03/31/22	Rated A or Equivalent?	Purchase Date	Maturity	Investment Maturity (Years)
First American Govt Obligation Fund Class Y - 31846V203	516,820.65	Aaa	Yes	various		
<b>Total Money Market</b>	<b>516,820.65</b>					

Commercial Paper						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 03/31/22	Rated A or Equivalent?	Purchase Date	Maturity	Investment Maturity (Years)
Toyota Mtr Cr Corp Disc Coml C P - 89233HJW5	99,227.00	P-1	Yes	1/28/2022	9/30/2022	0.7
<b>Total Commercial Paper</b>	<b>99,227.00</b>					



Supranational						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 03/31/22	Rated A or Equivalent?	Inception Date	Maturity	Investment Maturity (Years)
Inter American Devel Bk - 4581X0CZ9	250,035.00	Aaa	Yes	5/10/2018	9/14/2022	4.3
International Finance Corp - 45950KCR9	243,430.00	Aaa	Yes	7/12/2021	10/16/2024	3.2
International Bank M T N - 459058IL8	185,566.00	Aaa	Yes	10/22/2020	10/28/2025	4.9
Inter American Devel Bk - 4581X0DV7	466,400.00	Aaa	Yes	4/13/2021	4/20/2026	5.0
<b>Total Supranational</b>	<b>1,145,431.00</b>					

U.S. Corporate						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 03/31/22	Rated A or Equivalent?	Inception Date	Maturity	Investment Maturity (Years)
Pnc Bank NA - 69353RFE3	250,740.00	A2	Yes	5/9/2018	7/28/2022	4.2
Visa Inc Callable Note Cont 92826CAC6	151,152.00	Aa3	Yes	12/13/2018	12/14/2022	3.9
Charles Schwab Corp - 808513AT2	151,090.50	A2	Yes	6/8/2018	1/25/2023	4.6
Berkshire Hathaway Inc. - 084670BR8	151,045.50	Aa2	Yes	5/9/2018	3/15/2023	4.8
Toyota Motor Credit Corp. - 89236TJD8	142,704.65	A1	Yes	4/6/2021	4/6/2023	2.0
Apple Inc. - 037833AK6	150,810.00	Aaa	Yes	4/11/2019	5/3/2023	4.0
Walmart Inc - 931142EK5	152,556.00	Aa2	Yes	6/26/2018	6/26/2023	4.9
Bank of NY Mellon Corp - 06406FAD5	299,595.00	A1	Yes	3/15/2021	8/16/2023	2.4
John Deere Capital Corp - 24422EVN6	323,656.90	A2	Yes	3/1/2021	1/17/2024	2.8
Bank of America - 06051GHP9	125,713.75	A2	Yes	5/29/2019	3/5/2024	4.7
Schwab Charles Corp. - 808513BN4	101,508.75	A2	Yes	3/16/2021	3/18/2024	3.0
Amazon Com Inc. - 023135W5	288,780.00	A1	Yes	5/10/2021	5/12/2024	3.0
Jpmorgan Chase Co - 46625HJX9	305,991.00	A2	Yes	12/5/2019	5/13/2024	4.4
Caterpillar Fini Service - 14913R2L0	296,524.30	A2	Yes	5/10/2021	5/17/2024	3.0
Salesforce Com Inc - 79466LAG9	47,872.50	A2	Yes	6/29/2021	7/15/2024	3.0
US Bancorp - 91159HHX1	149,013.00	A2	Yes	2/5/2021	7/30/2024	3.4
Paccar Financial Corp - 69371RR40	114,562.80	A1	Yes	8/3/2021	8/9/2024	3.0
Pfizer inc Sr Gbl Nto - 717081EX7	118,211.25	A2	Yes	6/3/2020	5/28/2025	4.9
State Str Corp - 857477BR3	77,066.40	A1	Yes	2/27/2022	2/6/2026	3.9
Apple Inc. - 037833EB2	162,977.50	Aaa	Yes	2/5/2021	2/8/2026	4.9
Unitedhealth Group Inc. - 91324PEC2	55,754.40	A3	Yes	6/16/2021	5/15/2026	4.8
Walmart Inc - 931142ER0	55,863.60	Aa2	Yes	9/8/2021	9/17/2026	5.0
Target Corp - 87612EBM7	135,202.20	A2	Yes	1/19/2022	1/15/2027	4.9
Procter Gamble Co The - 742718FV6	290,379.00	Aa3	Yes	2/1/2022	2/1/2027	4.9
Charles Schwab Corp - 808513BY0	92,223.15	A2	Yes	3/1/2022	3/3/2027	4.9
Berkshire Hathaway Fin - 084664CZ2	274,229.20	Aa2	Yes	3/7/2022	3/15/2027	5.0
Toronto Dominion Bank - 89114QCA4	299,610.00	A1	Yes	4/23/2021	6/12/2024	3.1
Bank of Montreal - 06367WB85	240,252.50	A2	Yes	8/6/2021	5/1/2025	3.7
Royal Bank of Canada - 78015K7H1	235,935.00	A1	Yes	5/20/2021	6/10/2025	4.0
<b>Total U.S. Corporate</b>	<b>5,241,020.85</b>					

U.S. Government						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 03/31/22	Rated A or Equivalent?	Inception Date	Maturity	Investment Maturity (Years)
U.S. Treasury Note - 912828XW5	250,752.50	Aaa	Yes	5/9/2018	6/30/2022	4.1
U.S. Treasury Note - 912828L24	250,977.50	Aaa	Yes	5/9/2018	8/31/2022	4.3
U.S. Treasury Note - 912828M80	251,095.00	Aaa	Yes	5/9/2018	11/30/2022	4.5
U.S. Treasury Note - 912828V80	249,737.50	Aaa	Yes	4/29/2019	1/31/2024	4.7
U.S. Treasury Note - 912828X70	248,085.00	Aaa	Yes	9/5/2019	4/30/2024	4.6
U.S. Treasury Note - 912828U3	172,560.50	Aaa	Yes	12/30/2019	8/31/2024	4.6
U.S. Treasury Note - 912828YM6	487,815.00	Aaa	Yes	12/9/2020	10/31/2024	3.8
U.S. Treasury Note - 912828YV6	243,535.00	Aaa	Yes	12/11/2019	11/30/2024	4.9
U.S. Treasury Note - 912828Z52	484,610.00	Aaa	Yes	5/9/2021	1/31/2025	3.7
U.S. Treasury Note - 912828ZF0	471,035.00	Aaa	Yes	2/24/2021	3/31/2025	4.0
U.S. Treasury Note - 912828ZL7	468,185.00	Aaa	Yes	1/13/2021	4/30/2025	4.2
U.S. Treasury Note - 912828ZT0	465,350.00	Aaa	Yes	12/16/2020	5/31/2025	4.4
U.S. Treasury Note - 912828AB7	463,555.00	Aaa	Yes	12/16/2020	7/31/2025	4.6
U.S. Treasury Note - 912828CA0	462,615.00	Aaa	Yes	12/1/2020	8/31/2025	4.7
U.S. Treasury Note - 912828CAT8	460,995.00	Aaa	Yes	12/1/2020	10/31/2025	4.8
U.S. Treasury Note - 912828CB4	461,700.00	Aaa	Yes	1/8/2021	12/31/2025	4.9
U.S. Treasury Note - 912828CBH3	460,685.00	Aaa	Yes	2/16/2021	1/31/2026	4.9
U.S. Treasury Note - 912828CBQ3	462,265.00	Aaa	Yes	3/4/2021	2/28/2026	4.9
U.S. Treasury Note - 912828CCF6	232,520.00	Aaa	Yes	6/28/2021	5/31/2026	4.9
U.S. Treasury Note - 912828CCP4	461,365.00	Aaa	Yes	9/17/2021	7/31/2026	4.8
U.S. Treasury Note - 912828CCW9	463,420.00	Aaa	Yes	11/29/2021	8/31/2026	4.7
U.S. Treasury Note - 912828CCZ2	465,410.00	Aaa	Yes	12/15/2021	9/30/2026	4.7
<b>Total U.S. Government</b>	<b>8,438,268.00</b>					

March 2022 Bond Total per Treasurer's Report 23,544,870.85  
 Total Per March 2022 Chandler Statement 23,544,870.85  
 Variance -

West Valley Water District  
Investment Policy Analysis  
March 31, 2022

U.S. Bank - Chandler Asset Management		
Money Market	516,820.65	A
Commercial Paper	99,227.00	A
Federal Agency Obligations	8,104,103.35	A
U.S. Government	8,438,268.00	A
Corporate Bonds	5,241,020.85	A
Supranational	1,145,431.00	A
Negotiable CD	-	A
<b>Total U.S. Bank - Chandler Asset Management Funds</b>	<b>23,544,870.85</b>	

Checking and Savings		
Bank of Hope	-	B
Chase-1653 (Operating Account)	1,704,659.90	B
Chase-1368	5,000.56	B
Chase-1392	48,636.50	B
Chase-5993 (Rebate Account)		B
2016A Bond - Principal & Payment Funds	0.14	B
2016A Bond - Interest Fund	434,949.86	B
District Cash Drawers	4,300.00	C
<b>Total Checking and Savings</b>	<b>2,197,546.96</b>	

CalTRUST Short Term Fund	16,686,172.54	A
CalTRUST Medium Term Fund	-	A
LAIIF	46,905,085.25	A
<b>Total March 31, 2022 District Funds</b>	<b>89,333,675.60</b>	

The balances indicated above are as of March 31, 2022

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 03/31/22, West Valley Water District is in compliance with its investment policy

Security Type	Maximum per Investment Policy	Balance
<b>Commercial Paper</b>	25%	99,227.00
<b>Federal Agency Obligations</b>	30%	8,104,103.35
<b>U.S. Government</b>	No Limit	8,438,268.00
<b>LAIIF</b>	No Limit	46,905,085.25
<b>CalTRUST</b>	No Limit	16,686,172.54
<b>Negotiable CD</b>	30%	-
<b>Medium Term Notes (Corporate Bonds)</b>	30%	5,241,020.85
<b>Money Market</b>	20%	516,820.65
<b>Bank Deposits</b>	No Limit	2,197,546.96
<b>Supranational</b>	30%	1,145,431.00
		89,333,675.60
<b>Funds Excluded from Policy</b>	2016A	-
<b>Total March 31, 2022 District Funds</b>		<b>89,333,675.60</b>

Asset Class	March 2022	
	(% of Total Investments)	Maximum Portfolio (%)
Commercial Paper	0.1%	25%
Federal Agency Obligations	9.1%	30%
U.S. Government	9.4%	No Limit
LAIIF	52.5%	No Limit
CalTRUST	18.7%	No Limit
Negotiable CD	0.0%	30%
Medium Term Notes (Corporate Bonds)	5.9%	30%
Money Market	0.6%	20%
Bank Deposits	2.5%	No Limit
Supranational	1.3%	30%



**BOARD OF DIRECTORS  
FINANCE COMMITTEE  
STAFF REPORT**

**DATE:** April 27, 2022  
**TO:** Finance Committee  
**FROM:** Shamindra Manbahal, General Manager  
**SUBJECT:** INVENTORY POLICY

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**BACKGROUND:**

The purpose of the Inventory Policy is to establish procedures for receiving, recording, maintaining, distributing/consuming and replenishing inventory used for the construction and capital improvements of West Valley Water District.

**DISCUSSION:**

The District maintains an inventory of 500+ parts used by field staff in the course of the day repairing, installing, or replacing water components throughout our Service Area. The District recently implemented the Inventory Module in Tyler to help facilitate the tracking, issuing, replenishing and stocking of these parts. To supplement the implementation of the Inventory Module, an Inventory Policy was developed, shown in **Exhibit A**, to strengthen the District's internal controls and conduct business to the highest standards of ethics, transparency and compliance. The Inventory Policy outlines General Policy, Staff Responsibilities, Review Audits, Inventory Counts and Financial Reporting of Inventory.

**FISCAL IMPACT:**

This item has no fiscal impact

**STAFF RECOMMENDATION:**

Staff recommends that this item be submitted for consideration, and that the Board of Directors approve this item and authorize the General Manager to execute the necessary documents.

Respectfully Submitted,

*Shamindra Manbahal*

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Shamindra Manbahal, General Manager

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**ATTACHMENT(S):**

1. Exhibit A - Inventory Policy 2022

# Exhibit A

## ADMINISTRATIVE PROCEDURES



APPROVAL DATE	FINANCE POLICIES	POLICY NO.
APPROVED BY: Board of Directors	POLICY TITLE <b>INVENTORY POLICY</b>	EFFECTIVE DATE

### PREFACE

#### Open and Transparent

The District is committed to transparency and accountability.

#### Core Philosophy and Values:

District employees shall:

- Conduct District business to the highest standards of ethics, integrity and compliance.
- Provide outstanding customer service.
- Be proactive and listen to the needs of customers and vendors.

### **SECTION 1: INTRODUCTION AND PURPOSE**

In the government accounting environment, inventory consists of various materials and supplies that are used by the government itself. This may consist of the usual variety of general supplies and spare parts. The only type of inventory used would be "Inventories Held for Consumption".

For the District of WVWD, inventories primarily consist of water meters, pipe and pipe fittings for construction and repair to the District's water transmission and distribution system.

[For fixed assets inventory, refer to the Capital Assets Policy. Note that fixed assets inventory refers to inventory control over property and equipment over a specified cost threshold and useful life. Inventory control of fixed assets is different from that of the inventory addressed in this policy.]

## ADMINISTRATIVE PROCEDURES



APPROVAL DATE	FINANCE POLICIES	POLICY NO.
APPROVED BY: Board of Directors	POLICY TITLE <b>INVENTORY POLICY</b>	EFFECTIVE DATE

### PURPOSE

The purpose of this policy is to establish procedures for receiving, recording, maintaining, distributing/consuming, and replenishing inventory including for construction and capital improvements, for West Valley Water District (the District).

### SECTION 2: GENERAL POLICY

Inventory shall be valued at cost using a weighted average method. Inventory items are charged to expense at the time that individual items are withdrawn from inventory or consumed. When parts get withdrawn from inventory or consumed, the Inventory asset account shall be decreased, and an expense shall be recognized for consumption of the parts.

Materials and supplies are usually not significant enough to be reported as inventory in the financial statements. However, the internal control procedures described in this policy still apply to the District departments that run storerooms for materials and supplies.

Purchasing Department must have adequate control over inventory purchases and management. Control areas include but are not limited to inventory planning, purchasing, safeguarding, counting, dispensing, valuation, recording, and financial reporting. All Departments must follow all inventory policies and procedures described in this policy. Further, it is the responsibility of Inventory staff to ensure the accuracy of all recording of inventory items on hand, as well as for the recording of the replenishment and distribution of inventory items. All staff in the inventory cycle shall be responsible to have sufficient knowledge and seek out further training if not sure of all procedures.

## ADMINISTRATIVE PROCEDURES



APPROVAL DATE	FINANCE POLICIES	POLICY NO.
APPROVED BY: Board of Directors	POLICY TITLE <b>INVENTORY POLICY</b>	EFFECTIVE DATE

Additionally, the objective of the Inventory Policy is to:

- Support management in cooperatively developing and executing strategies with the District's Departments for repair and maintenance, maintaining adequate levels of inventory items and to reduce repair and maintenance delays due to shortages of parts and supplies.
- Maintain inventory products and services that meet or exceed the District's requirements and to perform these services to the highest ethical and professional standards.
- Provide leadership through communication and inventory management.
- Support the District's commitment to environmental responsibility.
- Support the District's commitment to the local business community by supporting use of local businesses, when possible.
- Assist Departments in maintaining compliance to all District policies regarding contracting and purchasing.

### **SECTION 3: APPLICABILITY OF POLICY**

This policy applies to all staff of West Valley Water District that are responsible for or who participate in any aspect of the Inventory cycle. The Inventory cycle consists of purchasing inventory, receiving, payment of invoices, safeguarding and organizing of inventory parts, supplies, and materials, consumption, and replenishment.

### **SECTION 4: CONFLICT OF INTEREST**

No member, officer, or employee of the District, or their designees or agents, and no public official who exercises authority over or responsibility with respect to inventory during his or her tenure, or for one year thereafter, shall have any interest, direct or



## ADMINISTRATIVE PROCEDURES



APPROVAL DATE	FINANCE POLICIES	POLICY NO.
APPROVED BY: Board of Directors	POLICY TITLE <b>INVENTORY POLICY</b>	EFFECTIVE DATE

indirect, in any purchase, agreement or sub agreement, or the proceeds thereof, for any purchase or purchase agreement. The full Conflict of Interest Code of the West Valley Water District is incorporated herein by reference.

Employees must follow the Conflict of Interest Code adopted by the Board of Directors. Employees must follow applicable laws, rules, and regulations in regards to conflicts of interest including, but not limited to, the Political Reform Act, the prohibition against contractual conflicts of interest, and guidelines in the California Code of Regulations regarding accepting of gifts.

### **SECTION 5: SEGREGATION OF DUTIES**

Every staff member following the policy must ensure the following duties are performed by different employees:

- Procurement of inventory.
- Physical custody of inventory, which may also include receipt of inventory and issuance of Inventory.
- Recording inventory receipt, issuance, and adjustment transactions in the inventory management system.
- Approval and reconciliation of the above transactions in the inventory management system.
- Payment of inventory.

### **SECTION 6: RESPONSIBILITIES**

It is the obligation and the responsibility of every employee to represent the District in a professional and ethical manner. Every component of the Inventory cycle shall be handled in a professional manner with the interest of the District taking precedent.

## ADMINISTRATIVE PROCEDURES



APPROVAL DATE	FINANCE POLICIES	POLICY NO.
APPROVED BY: Board of Directors	POLICY TITLE <b>INVENTORY POLICY</b>	EFFECTIVE DATE

### The Director of Finance or Designee:

1. Oversees the development, processing, and administration of district-wide inventory replenishment contracts. Oversees developing contract items; creating requisitions for bids, renewal, extensions, and additional funds
2. Coordinates inventory reconciliation through performing counting on a periodic basis, at least semi-annually.
3. Performs regular inspection of storage facilities; and coordinates the development of efficient facility management processes and procedures.
4. Conducts periodic assessments of inventory management and facilities and makes recommendations to improve cost efficiency and effectiveness; and stays current with changing technologies and external business practices.
5. Oversees the disposition of surplus property. Please also see the Surplus Personal Property Policy for further information regarding the disposition of surplus property.
6. Provides input on the development and revision of related policies.
7. Responds to findings from audits and initiates corrective actions.
8. Supervises staff including selection, assignment and monitoring of work, coaching, counseling, and performance assessment; assesses employees' competencies and develops training plans.
9. Tracks team goals and objectives; analyzes team activities and prepares reports; develops and monitors team budget.
10. Evaluates resource needs and prepares staffing and consulting requests; and reviews and approves time, reimbursement requests, and purchases.

## ADMINISTRATIVE PROCEDURES



APPROVAL DATE	FINANCE POLICIES	POLICY NO.
APPROVED BY: Board of Directors	POLICY TITLE <b>INVENTORY POLICY</b>	EFFECTIVE DATE

11. Writes and directs the preparation of a variety of reports and makes presentations for management, committees, or other interested or involved parties.
12. Develops methods and operating procedures and communicates to appropriate staff;
13. Additional responsibilities are stated in the remaining sections within this policy.

### **Purchasing Supervisor or Designee:**

1. Shall designate an employee to assist in vouching for the receipt of parts ordered in addition to the Purchasing/Inventory Specialist.
2. Shall designate an employee to assist in preparing and signing off on issue tickets, as a secondary signer for when an item of inventory gets issued.
3. Shall review and approve all inventory returns, requests for payment of invoices.
4. Shall review and approve all inventory purchases posted to the Inventory software.
5. Have a back-up protocol to ensure continuity and timeliness of operations during vacations and other leaves.
6. Must actively participate in and support the implementation of the internal controls contained in this policy, and immediately follow up if deviation is suspected, in order to avoid the appearance and existence of fraud, misappropriation of District assets, or of conflicts of interest.
7. Authorizes the issuance of inventory and indicates that the part requested for use is the appropriate part to be used when resolving the intended work

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order issue or the project being worked on.

8. Reconciles signed issue tickets with the inventory usage transactions and balances in the Inventory software on a weekly basis.
9. Makes arrangements to keep parts secure and to maintain dual custody and detailed tracking of the additions or consumption of those parts.
10. Deems which parts are obsolete.
11. Additional responsibilities are stated in the remaining sections within this policy.

### **Purchasing/Inventory Specialists, or Equivalent staff:**

1. Prepares purchase requisitions or material requests; assists with research on vendors and cost, product availability, and delivery of needed inventory; converts Purchase Requisitions to Purchase Orders per the purchasing policy and District/State Regulations.
2. Monitors status of purchase orders, pick lists, and work orders using inventory tracking software; trains related employees on using software for receiving; tracking, and monitoring warranty items.
3. Schedules and coordinates with vendors and District staff for needed repairs and maintenance; files claims with appropriate agencies as necessary.
4. Responds to employee requests for maintenance or repairs; Uses reports to research missing inventory items; matches missing inventory items to jobs and projects; monitors material and supply inventory for availability and discrepancies.
5. Orders equipment, parts, materials, and supplies; maintains appropriate records.

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6. Maintains the warehouse and yard to include general clean-up, organization, prevention of safety hazards, and security; properly stores and disposes of hazardous materials; may occasionally clean hazardous spills.
7. Schedules and performs daily, weekly, and annual required inspections and maintenance for fuel tanks in District yard; submits reports to State and County (if applicable) organizations; trains employees on fueling vehicles.
8. Additional responsibilities are stated in the remaining sections within this policy.

### **SECTION 7: REVIEW AUDITS**

Compliance with this policy is subject to review at any time by internal or external auditors. It is the responsibility of the WVWD staff member (and their manager) initiating the process to maintain records of inventory, adherence to inventory procedures, forms, change orders, and authorization signatures.

### **SECTION 8: DELEGATION OF AUTHORITY**

The General Manager has been granted the authority and the responsibility for procurement of all materials, equipment, supplies, and services necessary for day-to-day operation of the District. The General Manager has delegated specific authority and further delegate authority to others prior to the execution of all contracts and agreements for procurement of all materials, equipment, supplies and services necessary for the day-to-day operations of the District. Please see the Purchasing Policy for further information regarding the purchasing process and related responsibilities.

### **SECTION 9: ORDERING PROCESS**

The Purchasing Department is responsible for the Parts Inventory. Under the

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supervision of the Purchasing Supervisor, the Purchasing/Inventory Specialist handles the ordering of parts to replenish parts requisitioned by the various operating departments and groups.

The Purchasing/Inventory Specialist shall evaluate inventory usage to set periodic replenish values or minimum/maximum levels for all inventory items and implement them in the inventory ordering process. In addition to the Purchasing/Inventory Specialist, District Staff who consume inventory shall also monitor obsolete and slow-moving inventories to avoid purchasing too much inventory or avoid the purchase of inventory that is no longer needed.

Periodically, the Purchasing/Inventory Specialist, shall obtain a listing of the parts usage and shall create a listing of the needed replacement parts. This listing shall be compared by visual review by the Purchasing/Inventory Specialist to see that it matches the inventory on hand. Upon creating and verifying a listing of all the parts that are required to be purchased, the list shall be reviewed and approved by the Purchasing Supervisor. Once this process has been completed, the listing of parts needed is provided to potential vendors for bidding on the providing of these parts.

Once the bidding has been completed, a Purchase Order is prepared and based on the authorized spending limits as described in the Authorization Table in the Purchasing Policy. This ordering process shall be in compliance with Purchasing Policy of the District.

### **SECTION 10: RECEIPT OF INVENTORY PROCESS**

Upon receipt of inventory, the Purchasing/Inventory Specialist plus one other person designated by the Purchasing Supervisor shall sign, and date packing slips immediately. These employees must also have a designated back-up or must have adequate coverage if inventory is to be received during non-business hours. The designated back-ups must also adhere to the Inventory policy and must be free from

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conflicts of interest. These packing slips must be saved in a central location accessible by the Finance Department staff. The Purchasing/Inventory Specialist shall then check and determine that all the items (that were ordered) are included and not damaged. The items are then set up with a bar code and promptly entered into the management system by the Purchasing/Inventory Specialist. This person shall then store the parts in their proper location within the inventory cage, warehouse or yard. The Purchasing/Inventory Specialist shall make sure all items have the correct location and label in the inventory storage facilities.

The components of the code include:

xxxxx = Part Number

The Purchasing/Inventory Specialist shall promptly record any initiated and completed returns in the inventory management system when necessary. All inventory items recorded in the Inventory software shall be reviewed and approved by the Purchasing Supervisor who shall reconcile to the packing slips and shall vouch that they were received. Further, the Purchasing Supervisor shall vouch all returns of merchandise to vendor credit memos, invoices, or statements. If there is any missing documentation or support, then the Purchasing Supervisor must follow up and resolve the issue immediately. Further, the Purchasing Supervisor must make arrangements to have a trained back up employee to do this if that Purchasing Supervisor is ever absent. The back-up employee may not be the Purchasing/Inventory Specialist.

After vouching for the receipt of inventory items, the Purchasing/Inventory Specialist then prepares the invoice for processing. Please see the A/P policy for how to prepare a vendor's invoice for payment using the Request for Payment Form. Documents included in (but not limited to) that preparation shall be the shipping documents, bidding documents and purchase order in this package. In adherence to the A/P and Purchasing policies, the documentation is then forwarded to the



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Purchasing Supervisor for approval. After this approval, the Purchasing/Inventory Specialist shall forward the documentation to A/P for payment.

### **SECTION 11: SAFEGUARD OF INVENTORY**

When safeguarding inventory, the Director of General Services or designee shall restrict access to the inventory management system to authorized employees. Each employee in the Purchasing Department shall have their own login to the management system for access and tracking. The employees in the system who have responsibility to count and reconcile inventory should also not have access to change or record inventory changes in the inventory software without Supervisor approval. Additionally, employees that receive and enter inventory additions should also not have access to enter consumption of inventory data in the software without Supervisor approval. These measures are intended to prevent the theft or misappropriation of District assets.

The Director of General Services or designee shall ensure access rights are immediately terminated once the employees no longer need access. The Director of General Services or designee shall, on an annual basis, check the access rights of employees within the Inventory software to determine reasonableness and adherence to the Inventory policy, especially for appropriate separation of duties. Any irregularities shall be resolved immediately.

The inventory storage facilities shall be restricted and only accessible to authorized employees. The Director of General Services or designee shall limit key distribution or install electronic keys to track employee entry to storage facilities. Additionally, on an annual basis, the Director of General Services or designee shall review the list of key-holders or employees who have electronic access rights and determine if those are reasonable and if they adhere to the Inventory policy, especially for appropriate separation of duties. Any irregularities or improprieties shall be identified and



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resolved immediately.

Further, the Director of Finance or designee shall make arrangements for storage facilities to be periodically checked to ensure the storage facilities are free of fire and other hazards.

### **SECTION 12: ISSUANCE/DISTRIBUTION OF INVENTORY PROCESS**

Employees request items from Inventory from the Purchasing/Inventory Specialist. Inventory Specialist provides Work Order Forms and Field Employees fill out the form using descriptive information of the inventory. Issuance of inventory to Field Staff must be authorized by the corresponding Field Staff Supervisor. The sign off on the Work Order Form by the corresponding Field Staff Supervisor indicates that the part requested for use is the appropriate part to be used when resolving the intended work order issue or the project being worked on. Further, it vouches for the correct project number, date used and the quantity that was used.

When physically issuing the part, the Purchasing Staff shall scan a bar code or type in the items requested. Either done perpetually or with a batch at the end of each week, the data of scanned barcoded parts that are out-going shall be interfaced into the software and data posted to update inventory balances. On a weekly basis, a Purchasing/Inventory Specialist shall reconcile issue tickets and log sheets with the inventory usage transactions and balances in the Inventory software. This person must be knowledgeable about which inventory parts are or would be needed to resolve the work orders or projects cited on the issue tickets. Any irregularities found during reconciling must be reported to the Director of Finance and to the CFO or designee, investigated, and resolved as soon as possible.

Because of the nature of the business, there is sometimes a need to acquire parts during evening hours and on weekends and holidays. Field personnel shall have

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access to unilaterally take parts during non-business hours but must log all parts taken on the checkout sheet.

If there are parts that are not kept in the secured storage area, then the Director of Finance or designee shall make arrangements to keep them secure and to maintain dual custody and detailed tracking of the additions or consumption of those parts. If it is not practical to keep those parts secured while they are outside the storage room, then they shall be moved to the secured storage area and must follow the same protocol of other inventory parts usage.

If there are satellite storage areas, then the same protocols, as mentioned above, must be implemented for those storage areas as well.

For inventories with expiration dates, authorized employee shall issue/use the inventories on a first-in-first-out basis and use up the inventories before expiration date to the extent practical.

### Consumption of Inventory

Obsolescence must be properly managed and promptly recorded in the inventory management systems. The Director of Finance or designee shall deem which parts are obsolete. Some examples of obsolete inventory for the District are items such as parts no longer in use, any items expired, recalled, or discontinued. Obsolete or inactive inventory must be separated from operating inventory in storage by Purchasing staff. Identifying and disposing of obsolete inventory shall be conducted at least annually and be approved by both administration and operations management. Obsolete inventory must be disposed of in a manner that will best serve the interests of the District. For details, refer to the Surplus Personal Property Policy.

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### **SECTION 13: PHYSICAL INVENTORY COUNTS**

Physical inventory count shall be conducted at least semi-annually to verify their existence and the quantity on hand, accompanied with random sample counts or cycle counts for better tracking. A Full Count shall be performed at Mid-Year and Fiscal Year End.

When doing an inventory count, while maintaining proper segregation of duties, designated staff members shall prepare and organize storage for the inventory count. They shall make sure that only materials and supplies to which the District has title on the date of the inventory count is included in the count.

Inventory count staff must have adequate knowledge and experience and be independent from the storage staff, as well as independent from staff that perform order, payment, receiving, approving, and consumption procedures. Counters should work in pairs and be monitored by supervisors.

Count staff shall ensure inventory management system records accurately reflect inventory on hand and shall create a listing of any discrepancies. Count staff shall provide a copy of this list of discrepancies to the Director of Finance or designee. This person shall initiate (as well as review and follow up on) the adjustment of Inventory system records promptly for any discrepancies identified in the physical counts. The Purchasing/Inventory Specialist shall periodically review the inventory records for reasonableness and appropriateness of any changes to inventory unit cost, inventory valuation, and unit of measure. The Purchasing/Inventory Specialist shall also periodically review the inventory for reasonableness of inventory classification.

Staff responsible for inventory count shall periodically analyze usage and turnover rates of inventories to determine the desired frequency of counts. They shall also

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investigate significant discrepancies between the physical count, the inventory system records, and the accounting records; document the reasons for discrepancy and make reports to the Director of Finance or designee to take corrective actions to reduce future discrepancies. Any related adjustments in the inventory system and the financial system shall be reviewed and approved by the Director of Finance or designee.

For audit purposes, all staff responsible for ordering, receiving, initiating payment, issuing, or counting inventory shall retain all documentation in a central scanned file and make accessible to the CFO or designee, as well as to the Accounting Division.

General Manager and CFO shall design and implement performance measurement systems to hold appropriate personnel accountable for accomplishing a consistent, accurate physical count of inventory.

### **SECTION 15: ACCOUNTING AND FINANCIAL REPORTING OF INVENTORIES**

The full accrual basis of accounting values inventory at cost or average cost and inventory is expensed as it is consumed. All Generally Accepted Accounting Principles (GAAP) costing methods are allowed as long as they are being consistently used throughout and between fiscal years. GAAP inventory costing methods include (see Accounting Guidelines section below for definitions of the costing methods):

- First-in-first-out (FIFO)
- Last-in-first-out (LIFO)
- Average/Weighted Average

Inventory valuation includes both the purchase price (including discounts applied), shipping, set up fees, environmental fees, regulatory fees or taxes, and sales or use

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tax. The following adjustments and JE's (with supporting documentation attached) must be approved by Director of Finance before being recorded in the General Ledger, and is subject to external audit:

- Any automatic interfaces (if applicable) or any manual JE recording Inventory additions, deletions, or adjustments to make the G/L match the balance in the Inventory software.

Accounting staff shall note the following when preparing year-end journal entries for the inventory balance in the G/L: that for physical counts conducted at fiscal year-end, receipts and issuances around year end should be reconciled to include items in transit.

Accounting Specialist runs an inventory report from GL and compares amounts to reports generated from Inventory Specialist. Any differences discovered by Accounting staff between the G/L balance and the Inventory system balance shall be reported to the CFO and Director of Finance and shall be reconciled and resolved immediately. Failure to do so could cause an existing deficiency in internal control to continue or to cause unintended financial costs to the District. If difference between reports exist, when necessary, a JE is created by Accounting Specialist, reviewed and approved by the Director of Finance, and posted by Accounting Specialist.