



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

**FINANCE COMMITTEE MEETING  
AGENDA**

**THURSDAY, MAY 23, 2024 - 6:00 PM**

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

**BOARD OF DIRECTORS**

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

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

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

**I. CALL TO ORDER**

**II. PUBLIC PARTICIPATION**

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

**III. DISCUSSION ITEMS**

1. Updates to the Finance Committee
2. Monthly Transfer Report - April 2024.
3. Monthly Treasurer's Report - April 2024.
4. Cash Disbursements Report - April 2024.
5. Monthly Revenue & Expenditures Report - April 2024.
6. Purchase Order Report - April 2024.

**IV. ADJOURN**

**DECLARATION OF POSTING:**

**I declare under penalty of perjury, that I am employed by the West Valley Water District and posted the foregoing Finance Committee Agenda at the District Offices on May 16, 2024.**

**V. ACTION ITEMS**

*Elvia Dominguez*

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Elvia Dominguez, Board Secretary



**BOARD OF DIRECTORS  
FINANCE COMMITTEE  
STAFF REPORT**

**DATE:** May 23, 2024  
**TO:** Finance Committee  
**FROM:** William Fox, Chief Financial Officer  
**SUBJECT:** MONTHLY TRANSFER REPORT - APRIL 2024

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**BACKGROUND:**

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

**DISCUSSION:**

Following the Board's request for monthly updates on transfers related to investments it is being reported that there were no transfers made during April 2024.

**FISCAL IMPACT:**

None. No transfers were made during April 2024.

**STAFF RECOMMENDATION:**

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



**BOARD OF DIRECTORS  
FINANCE COMMITTEE  
STAFF REPORT**

**DATE:** May 23, 2024  
**TO:** Finance Committee  
**FROM:** William Fox, Chief Financial Officer  
**SUBJECT:** MONTHLY TREASURER'S REPORT - APRIL 2024

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**BACKGROUND:**

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

**DISCUSSION:**

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

**FISCAL IMPACT:**

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

**STAFF RECOMMENDATION:**

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

**ATTACHMENT(S):**

1. Exhibit A - 2024 April Treasurer Report
2. Exhibit A - 2024 April Treasurer Report

# EXHIBIT A

**West Valley Water District  
Cash, Investment & Reserve Balances - March 31, 2024**

Institution/Investment Type	March 2024 Balance	April 2024 Balance	OPERATING CASH	Minimum Balance	Target Balance	Maximum Balance
<b>Funds Under Control of the District:</b>			Balance Available for Daily Operations	\$ 51,218,836.85	\$ 52,783,187.98	\$ 42,639,607.59
District Cash Drawers	\$ 4,300.00	\$ 4,300.00	<b>Total Operating Cash</b>	<b>\$ 51,218,836.85</b>	<b>\$ 52,783,187.98</b>	<b>\$ 42,639,607.59</b>
	<b>\$ 4,300.00</b>	<b>\$ 4,300.00</b>	<b>UNRESTRICTED RESERVES</b>			
Checking and Savings:			<b>CAPITAL RESERVES</b>			
Chase - General Government Checking	\$ 1,840,012.43	\$ 6,448,424.70	Capital Project Account - 100% FY 23-24	\$ 8,796,340.00	\$ 8,796,340.00	\$ 10,000,000.00
Chase - Special Rebate Checking	\$ -	\$ -	Capital Project Account-25% FY 24-25	\$ 1,554,000.00	\$ 1,554,000.00	\$ 8,000,000.00
Chase - UTC Routine Checking	\$ 5,000.56	\$ 5,000.56	Emergency Account	\$ (1,564,351.12)	\$ (3,128,702.25)	\$ (4,693,053.36)
Chase - UTC Non-Routine Checking	\$ 48,636.50	\$ 48,636.50		<b>\$ 8,785,988.88</b>	<b>\$ 7,221,637.75</b>	<b>\$ 13,306,946.64</b>
	<b>\$ 1,893,649.49</b>	<b>\$ 6,502,061.76</b>	<b>LIQUIDITY FUNDS</b>			
State of California, Local Agency Investment Fund*	\$ 4,748,081.18	\$ 4,822,625.60	Rate Stabilization Account	\$ 4,058,271.50	\$ 4,058,271.50	\$ 5,411,028.67
US Bank - Chandler Asset Mgmt	\$ 35,030,348.67	\$ 34,782,965.82	Operating Reserve Account	\$ 8,116,543.00	\$ 8,116,543.00	\$ 10,822,057.33
US Bank - Chandler Liquidity Fund	\$ 70,333,928.28	\$ 70,626,980.28		<b>\$ 12,174,814.50</b>	<b>\$ 12,174,814.50</b>	<b>\$ 16,233,086.00</b>
CalTrust Pooled Investment Fund - Short Term	\$ -	\$ -	<b>OTHER OPERATING RESERVES</b>			
CalTrust Pooled Investment Fund - Medium Term	\$ -	\$ -	Self-Insurance Reserve	\$ 5,000,000.00	\$ 5,000,000.00	\$ 5,000,000.00
U. S. Treasury Bills	\$ -	\$ -		<b>\$ 5,000,000.00</b>	<b>\$ 5,000,000.00</b>	<b>\$ 5,000,000.00</b>
Government Agencies (Federal Home Loan Bank)	\$ -	\$ -	<b>Total Unrestricted Reserves</b>	<b>\$ 25,960,803.38</b>	<b>\$ 24,396,452.25</b>	<b>\$ 34,540,032.64</b>
<b>Total</b>	<b>\$ 112,010,307.62</b>	<b>\$ 116,738,933.46</b>	<b>Total OP Cash &amp; UR Reserves</b>	<b>\$ 77,179,640.23</b>	<b>\$ 77,179,640.23</b>	<b>\$ 77,179,640.23</b>
Funds Under Control of Fiscal Agents:			<b>RESTRICTED RESERVES</b>			
<b>US BANK</b>			2016A Bond	\$ 192.39	\$ 192.39	\$ 192.39
2016A Bond - Principal & Payment Funds	\$ 190.16	\$ 190.96	Customer Deposit Accounts	\$ 5,100,023.60	\$ 5,100,023.60	\$ 5,100,023.60
2016A Bond - Interest Fund	\$ 419,250.69	\$ 1.43	Capacity Charge Acct Balance	\$ 31,459,269.63	\$ 31,459,269.63	\$ 31,459,269.63
<b>Total</b>	<b>\$ 419,440.85</b>	<b>\$ 192.39</b>	CIP account in LAIF for capital purposes	\$ 3,000,000.00	\$ 3,000,000.00	\$ 3,000,000.00
<b>Grand Total</b>	<b>\$ 112,429,748.47</b>	<b>\$ 116,739,125.85</b>	<b>Total Restricted Reserves</b>	<b>\$ 39,559,485.62</b>	<b>\$ 39,559,485.62</b>	<b>\$ 39,559,485.62</b>
			<b>Total Cash &amp; Investments</b>	<b>\$ 116,739,125.85</b>	<b>\$ 116,739,125.85</b>	<b>\$ 116,739,125.85</b>

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

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

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

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

## West Valley Water District Investment Memo – April 2024

**Note:**

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

**Total Fund Balance**

When comparing the District's total fund balances month-over-month between April 2024 (\$116,739,125.85) and March 2024 (\$112,429,748.47), CLA found the fund balance increased by \$4,309,377.38 between April 2024 and March 2024.

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

**Cash/Money Market** - Per Section 9.11 of the District's investment policy, "The company shall have met either one of the following criteria: 1) attained the highest ranking or the highest letter and numerical rating provided by not less than two NRSROs "Nationally Recognized Statistical Rating Organization" or 2) retained an investment adviser registered or exempt from registration with the Securities and Exchange Commission with not less than five years of experience managing money market mutual funds with assets under management in excess of five hundred million dollars." Based on Chandler Asset Management's reconciliation summary for the period ending April 30, 2024, CLA was able to confirm the District's cash and money-market securities were in accordance with the investment policy. CLA also conducted a review of the District's cash and money-market securities and found that all the District's holdings were in alignment with the requirements set forth in the investment policy.

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

Per the investment policy, the maximum percentage of District investments in money market funds is capped at 20%. Similarly, the allowable mutual fund and money market account instruments per California government code (Sections 53601(I) and 53601.6(b)) for local government entities are also capped at 20%. The District's money market balance percentage as of April 30, 2024 is 0.36%. Therefore, the District is following both the investment policy and California governmental code.

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

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

## West Valley Water District Investment Memo – April 2024

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

As of April 30, 2024, 71.39% of the District's total portfolio is invested in United States Treasury Issues. With no maximum percentage established for United States Treasury Issues, the District is in conformity with the investment policy and the State of California's Local Agency Investment Guidelines.

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

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

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

Negotiable certificates of deposit constitute 0.0% of the District's total investment balance as of April 30, 2024. Therefore, the District is following both the investment policy and the State of California's standards.

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

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

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

Medium-term notes constitute 7.31% of the District's total investment balance as of April 30, 2024. Therefore, the District is following both the investment policy and the State of California's standards.



## West Valley Water District Investment Memo – April 2024

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

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

Federal agency obligations represent 9.77% of the District’s total investment balance as of April 30, 2024. Therefore, the District is in accordance with both its investment policy as well as the guidelines set-forth by the State of California.

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

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

Municipal bonds represent 0.26% of the District’s total investment balance as of April 30, 2024. Therefore, the District is in accordance with both its investment policy as well as the guidelines set-forth by the State of California.

**Local Agency Investment Fund (LAIF)**

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

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

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

## West Valley Water District Investment Memo – April 2024

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

As of the period ending April 30, 2024, the District's Local Agency Investment Fund balance represents 4.13% of the District's entire portfolio. Therefore, the District is following the investment policy as well as the standards of the Local Agency Investment Guidelines.

Based on the LAIF performance report dated May 08, 2024, LAIF investments had a net-yield of 4.272%. Regarding portfolio composition, LAIF fund investments were split into the following categories (percentages may not total 100% due to rounding):

- Treasuries- 58.24%
- Agencies- 22.16%
- Certificates of Deposit/Bank Notes- 9.23%
- Commercial Paper- 6.47%
- Time Deposits- 3.25%
- Loans- 0.22%
- Corporate Bonds- 0.43%

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

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

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

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 April 30, 2024, the District's CalTRUST investment balance represents 0% 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.

## West Valley Water District Investment Memo – April 2024

**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 April 30, 2024, the District maintained balances within the FDIC limit of \$250,000 for each of its bank accounts, except for the Chase General Governmental Checking account. The Chase General Governmental Checking account maintains funds for operational purposes and normally carries a balance of at least \$1.5 million dollars which represents funding for one payroll, and one accounts payable check run. In CLA's comparison between the District's general checking account balances for April 2024 (\$6,448,424.70) and March 2024 (\$1,840,012.43), CLA observed an increase in the April 2024 balance of \$4,608,412.27 versus March 2024 and variance is a result of regular activities.

During our review of the April 2024 Chase General Governmental Checking account bank statement, it was noted that there were 9 fraudulent activities totaling \$12,389.81. West Valley Water District ("WVWD") has a procedure where the bank issues a check/ACH exception report for WVWD to review and reject fraudulent checks/ACHs as needed. Currently, WVWD has implemented check number and amount positive pay.

CLA also noted few unusual deposits during our review. On April 18, 2024, there was a tax payment direct deposit from County of San Bernardino to Checking account for \$763,466.59. On April 22, there was a check deposit for \$4,287,375.65 for developer project D21002 West Valley Logistic Center.

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 April, 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 April 2024 and March 2024. The relatively low balances in both accounts (in comparison with the historical balances) is due to the CFO's emphasis on transferring more of its unrestricted cash balances to the District's investments accounts to take advantage of the increased rate of return.

In analyzing the accounting for the District's cash drawers (\$3,600) and petty cash (\$700), per the District's accounting staff, the District's cash drawers are normally reconciled daily. Each drawer is counted by the customer service representative responsible for the drawer and a secondary count is performed by the customer service lead or supervisor prior to the funds being relinquished to the District's armored security provider, Gaurda, for deposit daily. Cash deposits are reconciled daily by the District's accounting department. Petty cash is normally reconciled by the accounting department monthly. The District's accounting department provided CLA with a formalized reconciliation for the petty cash account and the cash drawers for April 2024, therefore CLA was able to agree the cash drawers and petty cash balance to the District Cash Drawers summary schedule.

Section 9.12 of the investment policy asserts that "there is no limit on the percentage of the portfolio that may be invested in bank deposits." Similarly, the State of California's Government Code for Allowable Investment Instruments fails to dictate any portfolio standards for general bank deposit

## West Valley Water District Investment Memo – April 2024

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 April 30, 2024, the District had 5.57% of its portfolio invested in bank deposit accounts.

### **Commercial Paper**

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

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

As of April 30, 2024, the District had 0.00% invested in commercial paper investment. Therefore, the District is following both the investment policy and the State of California’s standards.

### **Supranational**

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

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

As of April 30, 2024, the District’s investments in four securities categorized as supranationals was 1.21% 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 – April 2024

**Note:**

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

**Restricted Funds**

**Bond Proceeds Fund(s)** – Balances in the bond proceeds fund accounts represent monies derived from the proceeds of a bond issue. Per the requirements of the District's reserve policy, the target level for the debt service reserve requirement is established at the time of the bond issue. Based on documentation provided to CLA, "no reserve fund has been established in connection with the issuance of the 2016A bonds." Therefore, the April 30, 2024, ending balance of \$192.39 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 April 2024 Treasurer's Report reconciles with the District's general ledger. The April 30, 2024, balance of \$5,100,023.60 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 \$31,459,269.63 presented on the April 2024 Treasurer's Report for the Capacity Charge Account reconciles with the documentation provided to CLA with no variance.

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

**Capital Reserve Funds**

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

## West Valley Water District Reserve Memo – April 2024

year 2023-24 and \$1,554,000 for fiscal year 2024-25) in its capital project account, meeting the minimum target level required for both fiscal years. CLA was able to confirm that the District is in adherence with the minimum target level requirement as of April 30, 2024 by comparing the board-approved Fiscal Year 2023-24 Capital Improvement Budget which indicates a total CIP for fiscal year 2023-24 of \$8,796,340.00. The reserve policy only requires the district to maintain 25% of the amount estimated to be needed the following fiscal year 2024-25 which amounts to \$1,554,000, therefore, the District meets the requirement indicated in its reserve policy.

**Emergency Account** – The emergency account may be utilized to purchase water at any time or to begin repair of the water system after a catastrophic event. Therefore, a minimum target level equal to 1% of net capital assets of the District’s water system has been established to enable the district to manage emergency situations. Per April 30, 2024, general ledger detail reporting provided by the District’s accounting staff, CLA was able to confirm that the District’s net assets total \$156,435,111.87. As of April 30, 2024, the emergency account represents a balance of \$1,564,351.12 or 1% of total net assets, allowing the District to meet its requirements for the reserve policy.

### Liquidity Funds

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

**Operating Reserve Account** – This fund may be routinely utilized by staff to cover temporary cash flow deficiencies caused by timing differences between revenue and expenses or decreases in revenues and unanticipated increases in expenses. Given the significance of this account, the District strives to maintain a minimum amount equal to 90 days of the District’s budgeted total operating expenses in this account. Per the FY 2023-24 board-approved budget, CLA can confirm the District has an operating expenses budget of \$32,466,172.00. As of April 30, 2024, the operating reserve account maintains a balance of \$8,116,543.00, which satisfies the requirements of the District’s reserve policy.

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

**Balance Available for Daily Operations** – This balance represents the District’s total cash balance less any fund requirements. For the month ending April 30, 2024, the District had a total of \$116,739,125.85 in various institutional accounts. The required reserve balances by type total \$65,520,289.00 and are categorized as follows:

- Restricted Funds- \$39,559,485.62
- Capital Reserve Funds- \$8,785,988.88
- Liquidity Funds- \$12,174,814.50

## West Valley Water District Reserve Memo – April 2024

- Other Reserves- \$5,000,000.00

Based on the District's Treasurer's Report, which indicates a total cash and investment balance of \$116,739,125.85 and fund requirements of \$65,520,289.00, the fund balance available for daily operations reconciles to the April 2024 Treasurer's report.

CLA reviewed the Treasurer's report for clerical accuracy and recalculated the total Unrestricted Reserves balance and agreed the totals to the April 2024 Treasurer's Report. The Treasurer's Report indicates that West Valley Water District's total cash, investment, and reserve balances as of April 30, 2024, total \$116,739,125.85. In its assessment of the District's accounts, the balances on the Treasurer's Report appear to agree with the supporting documentation provided by the West Valley Water District.

West Valley Water District  
Investment Policy Analysis  
04/30/2024

U.S. Bank - Chandler Asset Management		
Money Market	425,478.70	A
Commercial Paper	-	A
Federal Agency Obligations	11,402,378.35	A
U.S. Government	83,336,998.30	A
Corporate Bonds	8,528,785.25	A
Municipal Bonds	306,135.00	A
Supranational	1,410,170.50	A
Negotiable CD	-	A
<b>Total U.S. Bank - Chandler Asset Management Funds</b>	<b>105,409,946.10</b>	

Checking and Savings		
Bank of Hope	-	B
Chase-1653 (Operating Account)	6,448,424.70	B
Chase-1368	5,000.56	B
Chase-1392	48,636.50	B
Chase-5993 (Rebate Account)	-	B
2016A Bond - Principal & Payment Funds	190.96	B
2016A Bond - Interest Fund	1.43	B
District Cash Drawers	4,300.00	C
<b>Total Checking and Savings</b>	<b>6,506,554.15</b>	

CalTRUST Short Term Fund	-	A
CalTRUST Medium Term Fund	-	A
LAIF	4,822,625.60	A

**Total Apr 30, 2024 District Funds** **116,739,125.85**

The balances indicated above are as of Apr 30, 2024

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

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

Based on our review of the asset classes as of 04/30/24, West Valley Water District is in

Security Type	Maximum per Investment Policy	Balance
Commercial Paper	25%	-
Federal Agency Obligations	30%	11,402,378.35
U.S. Government	No Limit	83,336,998.30
Municipal Bonds	20%	306,135.00
LAIF	No Limit	4,822,625.60
CalTRUST	No Limit	-
Negotiable CD	30%	-
Medium Term Notes (Corporate Bonds)	30%	8,528,785.25
Money Market	20%	425,478.70
Bank Deposits	No Limit	6,506,554.15
Supranational	30%	1,410,170.50
		116,739,125.85
<b>Funds Excluded from Policy</b>	2016A	-
<b>Total Apr 30, 2024 District Funds</b>		<b>116,739,125.85</b>

Asset Class	Apr 2024	
	(% of Total Investments)	Maximum Portfolio (%)
Commercial Paper	0.00%	25%
Federal Agency Obligations	9.77%	30%
U.S. Government	71.39%	No Limit
Municipal Bonds	0.26%	20%
LAIF	4.13%	No Limit
CalTRUST	0.00%	No Limit
Negotiable CD	0.00%	30%
Medium Term Notes (Corporate Bonds)	7.31%	30%
Money Market	0.36%	20%
Bank Deposits	5.57%	No Limit
Supranational	1.21%	30%



West Valley Water District  
Bond Analysis  
April 30, 2024

**Liquidity Fund**

Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 02/29/2024	Rated A or Equivalent?	Purchase Date	Maturity	Investment Maturity (Years)
U S Treasury Bill - 912797KN6	16,333,515.00	P-1	Yes	3/20/2024	7/9/2024	0.3
U S Treasury Bill - 912797JX6	9,970,700.00	P-1	Yes	3/27/2024	5/21/2024	0.1
U S Treasury Bill - 912796Y52	11,885,880.00	P-1	Yes	4/24/2024	7/5/2024	0.2
U S Treasury Bill - 912797HQ3	10,737,422.50	P-1	Yes	11/8/2023	5/9/2024	0.5
U S Treasury Bill - 912797KF3	21,349,285.00	P-1	Yes	2/20/2024	6/18/2024	0.3
First American Govt Obligation Fund Class Y - 31846V203	350,177.78	Aaa	Yes	various		
<b>Total Liquidity Fund</b>	<b>70,626,980.28</b>					

**Money Market Fund**

Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 02/29/2024	Rated A or Equivalent?	Purchase Date	Maturity	Investment Maturity (Years)
First American Govt Obligation Fund Class Y - 31846V203	75,300.92	Aaa	Yes	various		
<b>Total Money Market</b>	<b>75,300.92</b>					

**Federal Agency Obligations**

Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 02/29/2024	Rated A or Equivalent?	Purchase Date	Maturity	Investment Maturity (Years)
FFCB Note 3133EKNX0	249,262.50	Aaa	Yes	6/25/2019	6/3/2024	4.9
F N M A - 3135G0V75	248,400.00	Aaa	Yes	7/8/2019	7/2/2024	4.9
FFCB- 3133EKP75	246,472.50	Aaa	Yes	10/15/2019	9/17/2024	4.9
Federal Farm Credit Bks - 3133ENZ94	497,745.00	Aaa	Yes	11/16/2022	11/18/2027	4.9
F N M A - 3135G0X24	92,658.25	Aaa	Yes	1/8/2020	1/7/2025	4.9
Federal Farm Credit Bks - 3133ENZ37	498,560.00	Aaa	Yes	11/3/2022	1/10/2025	2.2
Federal Home Loan Mortgage Company - 3137EAEPO	276,735.00	Aaa	Yes	2/13/2020	2/12/2025	4.9
F N M A Deb - 3135G03U5	162,608.40	Aaa	Yes	4/22/2020	4/22/2025	4.9
F N M A - 3135G04Z3	270,373.80	Aaa	Yes	6/17/2020	6/17/2025	4.9
F H L M C - 3137EAEU9	330,330.00	Aaa	Yes	7/21/2020	7/21/2025	4.9
F N M A - 3135G05X7	479,063.40	Aaa	Yes	10/6/2020	8/25/2025	4.8
Federal Home Loan Bks - 3130AJXA2	281,268.00	Aaa	Yes	10/7/2020	9/12/2025	4.9
FHLMC MTN - 3137EAEX3	205,909.00	Aaa	Yes	9/23/2020	9/23/2025	4.9
F N M A - 3135G06G3	466,335.00	Aaa	Yes	11/1/2020	11/7/2025	4.9
Federal Home Loan Bks - 3130AKFA9	463,280.00	Aaa	Yes	12/16/2020	12/12/2025	4.9
Federal Home Loan Bks - 3130ATU54	489,180.00	Aaa	Yes	1/31/2023	12/10/2027	4.8
FHLMC Multiclass Mtg Partn - 3137FG6X8	477,300.00	Aaa	Yes	1/23/2024	5/25/2028	4.3
Federal Home Loans Bks - 3130AWMN7	492,460.00	Aaa	Yes	7/26/2023	6/9/2028	4.8
Federal Home Loans Bks - 3130AWN63	486,260.00	Aaa	Yes	8/16/2023	6/30/2028	4.8
Federal Home Loans Bks - 3130AWTR1	737,370.00	Aaa	Yes	9/7/2023	9/8/2028	4.9
Federal Farm Credit Bks - 3133EPC45	497,555.00	Aaa	Yes	11/27/2023	11/13/2028	4.9
Federal Home Loans Bks - 3130AXQK7	499,620.00	Aaa	Yes	12/7/2023	12/8/2028	4.9
Federal Farm Credit Bks - 3133EPN50	734,715.00	Aaa	Yes	1/3/2024	12/15/2028	4.9
F H L M C Multiclass Mtg Partn - 3137FKUP9	283,605.00	Aaa	Yes	1/3/2024	12/25/2028	4.9
Federal Farm Credit Bks - 3133EPW84	722,760.00	Aaa	Yes	2/5/2024	1/18/2029	4.9
F H L M C Multiclass Mtg Partn - 3137FKZZ2	470,705.00	Aaa	Yes	1/18/2024	1/25/2029	5.0
Federal Home Loan Bks - 3130AVBD3	741,847.50	Aaa	Yes	4/25/2024	3/9/2029	4.8
<b>Total Federal Agency Obligations</b>	<b>11,402,378.35</b>					

**Negotiable Certificate of Deposit**

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

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

Municipal Bonds						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 02/29/2024	Rated A or Equivalent?	Purchase Date	Maturity	Investment Maturity (Years)
California ST Taxable Vr Purp Go - 13063D7D4	306,135.00	Aa2	Yes	10/4/2023	10/1/2028	4.9
<b>Total Municipal Bonds</b>	<b>306,135.00</b>					

Supranational						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 02/29/2024	Rated A or Equivalent?	Inception Date	Maturity	Investment Maturity (Years)
International Finance Corp - 45950KCR9	245,420.00	Aaa	Yes	7/12/2021	10/16/2024	3.2
International Bank M T N - 459058JL8	186,470.00	Aaa	Yes	10/22/2020	10/28/2025	4.9
Inter American Devel Bk - 4581X0DV7	460,645.00	Aaa	Yes	4/13/2021	4/20/2026	5.0
International Bank M T N - 459058KT9	284,748.00	Aaa	Yes	7/18/2023	7/12/2028	4.9
Inter American Devel Bk - 4581X0DC9	232,887.50	Aaa	Yes	12/8/2023	9/18/2028	4.7
<b>Total Supranational</b>	<b>1,410,170.50</b>					

U.S. Corporate						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 02/29/2024	Rated A or Equivalent?	Inception Date	Maturity	Investment Maturity (Years)
Jpmorgan Chase Co - 46625HJX9	299,808.00	A1	Yes	12/5/2019	5/13/2024	4.4
Caterpillar Fini Service - 14913RUAJ9	443,853.00	A2	Yes	3/18/2024	2/27/2029	4.9
Cisco Sys Inc - 17275RBR2	395,008.00	A1	Yes	3/13/2024	2/26/2029	4.9
US Bancorp - 91159HHX1	148,825.50	A3	Yes	2/5/2021	7/30/2024	3.4
Paccar Financial Corp - 69371RR40	118,376.40	A1	Yes	8/3/2021	8/9/2024	3.0
Paccar Financial Corp - 69371RR73	229,442.25	A1	Yes	3/31/2022	4/7/2025	3.0
Pfizer Inc Sr Glbl Nto - 717081EX7	119,117.50	A2	Yes	6/3/2020	5/28/2025	4.9
Microsoft Corp - 594918BJ2	388,044.00	Aaa	Yes	1/20/2023	11/3/2025	2.7
State Str Corp - 857477BR3	77,397.60	A1	Yes	2/27/2022	2/6/2026	3.9
Apple Inc. - 037833EB2	161,780.50	Aaa	Yes	2/5/2021	2/8/2026	4.9
Unitedhealth Group Inc. - 91324PEC2	55,231.80	A2	Yes	6/16/2021	5/15/2026	4.8
Walmart Inc - 931142ER0	54,692.40	Aa2	Yes	9/8/2021	9/17/2026	5.0
Honeywell International - 438516BL9	281,439.00	A2	Yes	12/13/2022	11/1/2026	3.8
Duke Energy Carolinas - 26442CAS3	283,218.00	Aa3	Yes	10/28/2022	12/1/2026	4.0
Target Corp - 87612EBM7	129,203.20	A2	Yes	1/19/2022	1/15/2027	4.9
Procter Gamble Co The - 742718FV6	277,032.00	Aa3	Yes	2/1/2022	2/1/2027	4.9
Charles Schwab Corp - 808513BY0	87,506.40	A2	Yes	3/1/2022	3/3/2027	4.9
Berkshire Hathaway Fin - 084664CZ2	260,537.20	Aa2	Yes	3/7/2022	3/15/2027	5.0
Blackrock Inc - 09247XAN1	237,777.50	Aa3	Yes	4/27/2022	3/15/2027	4.8
Northern Tr Corp Sr Nt - 665859AW4	289,656.00	A2	Yes	5/5/2022	5/10/2027	4.9
Unitedhealth Group Inc - 91324PEG3	292,013.10	A2	Yes	5/17/2022	5/15/2027	4.9
Walmart Inc - 931142EX7	242,190.00	Aa2	Yes	9/12/2022	9/9/2027	4.9
Apple Inc - 037833DK3	234,265.00	Aaa	Yes	2/1/2023	11/13/2027	4.7
Toyota Mtr Cr Corp - 89236TKQ7	348,485.75	A1	Yes	1/9/2023	1/12/2028	4.9
Mastercard Incorporated - 57636QAW4	397,936.00	Aa3	Yes	3/9/2023	3/9/2028	4.9
Public Service Electric - 74456QBU9	330,095.50	A1	Yes	6/22/2023	5/1/2028	4.8
Florida Pwr Lt Co - 341081GN1	339,444.00	Aa2	Yes	6/22/2023	5/15/2028	4.8
Merck Co Inc - 58933YBH7	386,268.00	A1	Yes	5/17/2023	5/17/2028	4.9
Prologis L P - 74340XCG4	246,047.50	A3	Yes	6/27/2023	6/15/2028	4.9
National Rural Util Coop - 63743HFN7	244,417.50	A2	Yes	2/5/2024	2/7/2029	4.9
Eli Lilly Co - 532457CK2	258,722.15	A1	Yes	2/7/2024	2/9/2029	4.9
Toronto Dominion Bank - 89115A2Y7	391,632.00	A1	Yes	4/10/2024	4/5/2029	4.9
Bank of Montreal - 06367WB85	240,990.00	A2	Yes	8/6/2021	5/1/2025	3.7
Royal Bank of Canada - 78015K7H1	238,332.50	A1	Yes	5/20/2021	6/10/2025	4.0
<b>Total U.S. Corporate</b>	<b>8,528,785.25</b>					

U.S. Government						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 02/29/2024	Rated A or Equivalent?	Inception Date	Maturity	Investment Maturity (Years)
U.S. Treasury Note - 912828YM6	490,540.00	Aaa	Yes	12/9/2020	10/31/2024	3.8
U.S. Treasury Note - 912828YV6	244,497.50	Aaa	Yes	12/11/2019	11/30/2024	4.9
U.S. Treasury Note - 912828Z52	485,620.00	Aaa	Yes	5/9/2021	1/31/2025	3.7
U.S. Treasury Note- 912828ZF0	478,960.00	Aaa	Yes	2/24/2021	3/31/2025	4.0
U.S. Treasury Note - 912828ZL7	476,530.00	Aaa	Yes	1/13/2021	4/30/2025	4.2
U.S. Treasury Note - 912828ZT0	473,945.00	Aaa	Yes	12/16/2020	5/31/2025	4.4
U.S. Treasury Note - 91282CAB7	470,315.00	Aaa	Yes	12/16/2020	7/31/2025	4.6
U.S. Treasury Note - 91282CAJ0	468,535.00	Aaa	Yes	12/1/2020	8/31/2025	4.7
U.S. Treasury Note - 91282CAT8	464,960.00	Aaa	Yes	12/1/2020	10/31/2025	4.8
U.S. Treasury Note - 91282CBC4	462,460.00	Aaa	Yes	1/8/2021	12/31/2025	4.9
U.S. Treasury Note - 91282CBH3	460,725.00	Aaa	Yes	2/16/2021	1/31/2026	4.9
U.S. Treasury Note - 91282CBQ3	460,275.00	Aaa	Yes	3/4/2021	2/28/2026	4.9
U.S. Treasury Note - 91282CCF6	229,052.50	Aaa	Yes	6/28/2021	5/31/2026	4.9
U.S. Treasury Note- 91282CCP4	454,065.00	Aaa	Yes	9/17/2021	7/31/2026	4.8
U.S. Treasury Note - 91282CCW9	453,985.00	Aaa	Yes	11/29/2021	8/31/2026	4.7
U.S. Treasury Note- 91282CCZ2	454,080.00	Aaa	Yes	12/15/2021	9/30/2026	4.7
U S Treasury Note - 91282CDK4	455,780.00	Aaa	Yes	10/20/2022	11/30/2026	4.1
U S Treasury Note - 91282CEF4	468,105.00	Aaa	Yes	11/2/2022	3/31/2027	4.4
U.S. Treasury Note - 91282CEN7	470,645.00	Aaa	Yes	6/6/2022	4/30/2027	4.8
U S Treasury Note - 91282CET4	421,348.50	Aaa	Yes	7/8/2022	5/31/2027	4.8
U S Treasury Note - 91282CEW7	476,740.00	Aaa	Yes	10/20/2022	6/30/2027	4.6
U S Treasury Note - 91282CFH9	232,147.30	Aaa	Yes	10/6/2022	8/31/2027	4.8
U S Treasury Note - 91282CFM8	488,885.00	Aaa	Yes	10/24/2022	9/30/2027	4.9
U S Treasury Note - 91282CFU0	488,535.00	Aaa	Yes	11/18/2022	10/31/2027	4.9
U S Treasury Note - 9128283F5	458,420.00	Aaa	Yes	11/28/2022	11/15/2027	4.9
U S Treasury Note - 91282CGC9	581,016.00	Aaa	Yes	1/26/2023	12/31/2027	4.9
U S Treasury Note - 91282CHX2	590,814.00	Aaa	Yes	9/27/2023	8/31/2028	4.9
U S Treasury Note - 91282CDF5	432,225.00	Aaa	Yes	1/30/2024	10/31/2028	4.7
U S Treasury Note - 9128285M8	466,990.00	Aaa	Yes	1/19/2024	11/15/2028	4.8
<b>Total U.S. Government</b>	<b>13,060,195.80</b>					

**US Bank - Chandler Asset Mgmt**  
**Apr 2024 Bond Total per Treasurer's Report** 34,782,965.82  
**Total Per Apr 2024 Chandler Statement** 34,782,965.82  
**Variance** -

**US Bank - Chandler Liquidity Fund**  
**Apr 2024 Bond Total per Treasurer's Report** 70,626,980.28  
**Total Per Apr 2024 Chandler Statement** 70,626,980.28  
**Variance** -

# EXHIBIT A

**West Valley Water District  
Cash, Investment & Reserve Balances - March 31, 2024**

Institution/Investment Type	March 2024 Balance	April 2024 Balance	OPERATING CASH	Minimum Balance	Target Balance	Maximum Balance
<b>Funds Under Control of the District:</b>			Balance Available for Daily Operations	\$ 51,218,836.85	\$ 52,783,187.98	\$ 42,639,607.59
District Cash Drawers	\$ 4,300.00	\$ 4,300.00	<b>Total Operating Cash</b>	<b>\$ 51,218,836.85</b>	<b>\$ 52,783,187.98</b>	<b>\$ 42,639,607.59</b>
	<b>\$ 4,300.00</b>	<b>\$ 4,300.00</b>	<b>UNRESTRICTED RESERVES</b>			
Checking and Savings:			<b>CAPITAL RESERVES</b>			
Chase - General Government Checking	\$ 1,840,012.43	\$ 6,448,424.70	Capital Project Account - 100% FY 23-24	\$ 8,796,340.00	\$ 8,796,340.00	\$ 10,000,000.00
Chase - Special Rebate Checking	\$ -	\$ -	Capital Project Account-25% FY 24-25	\$ 1,554,000.00	\$ 1,554,000.00	\$ 8,000,000.00
Chase - UTC Routine Checking	\$ 5,000.56	\$ 5,000.56	Emergency Account	\$ (1,564,351.12)	\$ (3,128,702.25)	\$ (4,693,053.36)
Chase - UTC Non-Routine Checking	\$ 48,636.50	\$ 48,636.50		<b>\$ 8,785,988.88</b>	<b>\$ 7,221,637.75</b>	<b>\$ 13,306,946.64</b>
	<b>\$ 1,893,649.49</b>	<b>\$ 6,502,061.76</b>	<b>LIQUIDITY FUNDS</b>			
State of California, Local Agency Investment Fund*	\$ 4,748,081.18	\$ 4,822,625.60	Rate Stabilization Account	\$ 4,058,271.50	\$ 4,058,271.50	\$ 5,411,028.67
US Bank - Chandler Asset Mgmt	\$ 35,030,348.67	\$ 34,782,965.82	Operating Reserve Account	\$ 8,116,543.00	\$ 8,116,543.00	\$ 10,822,057.33
US Bank - Chandler Liquidity Fund	\$ 70,333,928.28	\$ 70,626,980.28		<b>\$ 12,174,814.50</b>	<b>\$ 12,174,814.50</b>	<b>\$ 16,233,086.00</b>
CalTrust Pooled Investment Fund - Short Term	\$ -	\$ -	<b>OTHER OPERATING RESERVES</b>			
CalTrust Pooled Investment Fund - Medium Term	\$ -	\$ -	Self-Insurance Reserve	\$ 5,000,000.00	\$ 5,000,000.00	\$ 5,000,000.00
U. S. Treasury Bills	\$ -	\$ -		<b>\$ 5,000,000.00</b>	<b>\$ 5,000,000.00</b>	<b>\$ 5,000,000.00</b>
Government Agencies (Federal Home Loan Bank)	\$ -	\$ -	<b>Total Unrestricted Reserves</b>	<b>\$ 25,960,803.38</b>	<b>\$ 24,396,452.25</b>	<b>\$ 34,540,032.64</b>
<b>Total</b>	<b>\$ 112,010,307.62</b>	<b>\$ 116,738,933.46</b>	<b>Total OP Cash &amp; UR Reserves</b>	<b>\$ 77,179,640.23</b>	<b>\$ 77,179,640.23</b>	<b>\$ 77,179,640.23</b>
Funds Under Control of Fiscal Agents:			<b>RESTRICTED RESERVES</b>			
<b>US BANK</b>			2016A Bond	\$ 192.39	\$ 192.39	\$ 192.39
2016A Bond - Principal & Payment Funds	\$ 190.16	\$ 190.96	Customer Deposit Accounts	\$ 5,100,023.60	\$ 5,100,023.60	\$ 5,100,023.60
2016A Bond - Interest Fund	\$ 419,250.69	\$ 1.43	Capacity Charge Acct Balance	\$ 31,459,269.63	\$ 31,459,269.63	\$ 31,459,269.63
<b>Total</b>	<b>\$ 419,440.85</b>	<b>\$ 192.39</b>	CIP account in LAIF for capital purposes	\$ 3,000,000.00	\$ 3,000,000.00	\$ 3,000,000.00
<b>Grand Total</b>	<b>\$ 112,429,748.47</b>	<b>\$ 116,739,125.85</b>	<b>Total Restricted Reserves</b>	<b>\$ 39,559,485.62</b>	<b>\$ 39,559,485.62</b>	<b>\$ 39,559,485.62</b>
			<b>Total Cash &amp; Investments</b>	<b>\$ 116,739,125.85</b>	<b>\$ 116,739,125.85</b>	<b>\$ 116,739,125.85</b>

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

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

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

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

## West Valley Water District Investment Memo – April 2024

**Note:**

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

**Total Fund Balance**

When comparing the District's total fund balances month-over-month between April 2024 (\$116,739,125.85) and March 2024 (\$112,429,748.47), CLA found the fund balance increased by \$4,309,377.38 between April 2024 and March 2024.

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

**Cash/Money Market** - Per Section 9.11 of the District's investment policy, "The company shall have met either one of the following criteria: 1) attained the highest ranking or the highest letter and numerical rating provided by not less than two NRSROs "Nationally Recognized Statistical Rating Organization" or 2) retained an investment adviser registered or exempt from registration with the Securities and Exchange Commission with not less than five years of experience managing money market mutual funds with assets under management in excess of five hundred million dollars." Based on Chandler Asset Management's reconciliation summary for the period ending April 30, 2024, CLA was able to confirm the District's cash and money-market securities were in accordance with the investment policy. CLA also conducted a review of the District's cash and money-market securities and found that all the District's holdings were in alignment with the requirements set forth in the investment policy.

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

Per the investment policy, the maximum percentage of District investments in money market funds is capped at 20%. Similarly, the allowable mutual fund and money market account instruments per California government code (Sections 53601(I) and 53601.6(b)) for local government entities are also capped at 20%. The District's money market balance percentage as of April 30, 2024 is 0.36%. Therefore, the District is following both the investment policy and California governmental code.

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

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

## West Valley Water District Investment Memo – April 2024

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

As of April 30, 2024, 71.39% of the District's total portfolio is invested in United States Treasury Issues. With no maximum percentage established for United States Treasury Issues, the District is in conformity with the investment policy and the State of California's Local Agency Investment Guidelines.

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

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

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

Negotiable certificates of deposit constitute 0.0% of the District's total investment balance as of April 30, 2024. Therefore, the District is following both the investment policy and the State of California's standards.

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

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

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

Medium-term notes constitute 7.31% of the District's total investment balance as of April 30, 2024. Therefore, the District is following both the investment policy and the State of California's standards.

## West Valley Water District Investment Memo – April 2024

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

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

Federal agency obligations represent 9.77% of the District’s total investment balance as of April 30, 2024. Therefore, the District is in accordance with both its investment policy as well as the guidelines set-forth by the State of California.

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

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

Municipal bonds represent 0.26% of the District’s total investment balance as of April 30, 2024. Therefore, the District is in accordance with both its investment policy as well as the guidelines set-forth by the State of California.

**Local Agency Investment Fund (LAIF)**

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

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

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



## West Valley Water District Investment Memo – April 2024

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

As of the period ending April 30, 2024, the District's Local Agency Investment Fund balance represents 4.13% of the District's entire portfolio. Therefore, the District is following the investment policy as well as the standards of the Local Agency Investment Guidelines.

Based on the LAIF performance report dated May 08, 2024, LAIF investments had a net-yield of 4.272%. Regarding portfolio composition, LAIF fund investments were split into the following categories (percentages may not total 100% due to rounding):

- Treasuries- 58.24%
- Agencies- 22.16%
- Certificates of Deposit/Bank Notes- 9.23%
- Commercial Paper- 6.47%
- Time Deposits- 3.25%
- Loans- 0.22%
- Corporate Bonds- 0.43%

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

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

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

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 April 30, 2024, the District's CalTRUST investment balance represents 0% 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.

## West Valley Water District Investment Memo – April 2024

**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 April 30, 2024, the District maintained balances within the FDIC limit of \$250,000 for each of its bank accounts, except for the Chase General Governmental Checking account. The Chase General Governmental Checking account maintains funds for operational purposes and normally carries a balance of at least \$1.5 million dollars which represents funding for one payroll, and one accounts payable check run. In CLA's comparison between the District's general checking account balances for April 2024 (\$6,448,424.70) and March 2024 (\$1,840,012.43), CLA observed an increase in the April 2024 balance of \$4,608,412.27 versus March 2024 and variance is a result of regular activities.

During our review of the April 2024 Chase General Governmental Checking account bank statement, it was noted that there were 9 fraudulent activities totaling \$12,389.81. West Valley Water District ("WVWD") has a procedure where the bank issues a check/ACH exception report for WVWD to review and reject fraudulent checks/ACHs as needed. Currently, WVWD has implemented check number and amount positive pay.

CLA also noted few unusual deposits during our review. On April 18, 2024, there was a tax payment direct deposit from County of San Bernardino to Checking account for \$763,466.59. On April 22, there was a check deposit for \$4,287,375.65 for developer project D21002 West Valley Logistic Center.

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 April, 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 April 2024 and March 2024. The relatively low balances in both accounts (in comparison with the historical balances) is due to the CFO's emphasis on transferring more of its unrestricted cash balances to the District's investments accounts to take advantage of the increased rate of return.

In analyzing the accounting for the District's cash drawers (\$3,600) and petty cash (\$700), per the District's accounting staff, the District's cash drawers are normally reconciled daily. Each drawer is counted by the customer service representative responsible for the drawer and a secondary count is performed by the customer service lead or supervisor prior to the funds being relinquished to the District's armored security provider, Gaurda, for deposit daily. Cash deposits are reconciled daily by the District's accounting department. Petty cash is normally reconciled by the accounting department monthly. The District's accounting department provided CLA with a formalized reconciliation for the petty cash account and the cash drawers for April 2024, therefore CLA was able to agree the cash drawers and petty cash balance to the District Cash Drawers summary schedule.

Section 9.12 of the investment policy asserts that "there is no limit on the percentage of the portfolio that may be invested in bank deposits." Similarly, the State of California's Government Code for Allowable Investment Instruments fails to dictate any portfolio standards for general bank deposit

## West Valley Water District Investment Memo – April 2024

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 April 30, 2024, the District had 5.57% of its portfolio invested in bank deposit accounts.

### **Commercial Paper**

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

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

As of April 30, 2024, the District had 0.00% invested in commercial paper investment. Therefore, the District is following both the investment policy and the State of California’s standards.

### **Supranational**

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

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

As of April 30, 2024, the District’s investments in four securities categorized as supranationals was 1.21% 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 – April 2024

**Note:**

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

**Restricted Funds**

**Bond Proceeds Fund(s)** – Balances in the bond proceeds fund accounts represent monies derived from the proceeds of a bond issue. Per the requirements of the District's reserve policy, the target level for the debt service reserve requirement is established at the time of the bond issue. Based on documentation provided to CLA, "no reserve fund has been established in connection with the issuance of the 2016A bonds." Therefore, the April 30, 2024, ending balance of \$192.39 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 April 2024 Treasurer's Report reconciles with the District's general ledger. The April 30, 2024, balance of \$5,100,023.60 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 \$31,459,269.63 presented on the April 2024 Treasurer's Report for the Capacity Charge Account reconciles with the documentation provided to CLA with no variance.

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

**Capital Reserve Funds**

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

## West Valley Water District Reserve Memo – April 2024

year 2023-24 and \$1,554,000 for fiscal year 2024-25) in its capital project account, meeting the minimum target level required for both fiscal years. CLA was able to confirm that the District is in adherence with the minimum target level requirement as of April 30, 2024 by comparing the board-approved Fiscal Year 2023-24 Capital Improvement Budget which indicates a total CIP for fiscal year 2023-24 of \$8,796,340.00. The reserve policy only requires the district to maintain 25% of the amount estimated to be needed the following fiscal year 2024-25 which amounts to \$1,554,000, therefore, the District meets the requirement indicated in its reserve policy.

**Emergency Account** – The emergency account may be utilized to purchase water at any time or to begin repair of the water system after a catastrophic event. Therefore, a minimum target level equal to 1% of net capital assets of the District’s water system has been established to enable the district to manage emergency situations. Per April 30, 2024, general ledger detail reporting provided by the District’s accounting staff, CLA was able to confirm that the District’s net assets total \$156,435,111.87. As of April 30, 2024, the emergency account represents a balance of \$1,564,351.12 or 1% of total net assets, allowing the District to meet its requirements for the reserve policy.

### Liquidity Funds

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

**Operating Reserve Account** – This fund may be routinely utilized by staff to cover temporary cash flow deficiencies caused by timing differences between revenue and expenses or decreases in revenues and unanticipated increases in expenses. Given the significance of this account, the District strives to maintain a minimum amount equal to 90 days of the District’s budgeted total operating expenses in this account. Per the FY 2023-24 board-approved budget, CLA can confirm the District has an operating expenses budget of \$32,466,172.00. As of April 30, 2024, the operating reserve account maintains a balance of \$8,116,543.00, which satisfies the requirements of the District’s reserve policy.

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

**Balance Available for Daily Operations** – This balance represents the District’s total cash balance less any fund requirements. For the month ending April 30, 2024, the District had a total of \$116,739,125.85 in various institutional accounts. The required reserve balances by type total \$65,520,289.00 and are categorized as follows:

- Restricted Funds- \$39,559,485.62
- Capital Reserve Funds- \$8,785,988.88
- Liquidity Funds- \$12,174,814.50

## West Valley Water District Reserve Memo – April 2024

- Other Reserves- \$5,000,000.00

Based on the District's Treasurer's Report, which indicates a total cash and investment balance of \$116,739,125.85 and fund requirements of \$65,520,289.00, the fund balance available for daily operations reconciles to the April 2024 Treasurer's report.

CLA reviewed the Treasurer's report for clerical accuracy and recalculated the total Unrestricted Reserves balance and agreed the totals to the April 2024 Treasurer's Report. The Treasurer's Report indicates that West Valley Water District's total cash, investment, and reserve balances as of April 30, 2024, total \$116,739,125.85. In its assessment of the District's accounts, the balances on the Treasurer's Report appear to agree with the supporting documentation provided by the West Valley Water District.

West Valley Water District  
Investment Policy Analysis  
04/30/2024

U.S. Bank - Chandler Asset Management		
Money Market	425,478.70	A
Commercial Paper	-	A
Federal Agency Obligations	11,402,378.35	A
U.S. Government	83,336,998.30	A
Corporate Bonds	8,528,785.25	A
Municipal Bonds	306,135.00	A
Supranational	1,410,170.50	A
Negotiable CD	-	A
<b>Total U.S. Bank - Chandler Asset Management Funds</b>	<b>105,409,946.10</b>	

Checking and Savings		
Bank of Hope	-	B
Chase-1653 (Operating Account)	6,448,424.70	B
Chase-1368	5,000.56	B
Chase-1392	48,636.50	B
Chase-5993 (Rebate Account)	-	B
2016A Bond - Principal & Payment Funds	190.96	B
2016A Bond - Interest Fund	1.43	B
District Cash Drawers	4,300.00	C
<b>Total Checking and Savings</b>	<b>6,506,554.15</b>	

CalTRUST Short Term Fund	-	A
CalTRUST Medium Term Fund	-	A
LAIF	4,822,625.60	A

**Total Apr 30, 2024 District Funds** **116,739,125.85**

The balances indicated above are as of Apr 30, 2024

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

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

Based on our review of the asset classes as of 04/30/24, West Valley Water District is in

Security Type	Maximum per Investment Policy	Balance
Commercial Paper	25%	-
Federal Agency Obligations	30%	11,402,378.35
U.S. Government	No Limit	83,336,998.30
Municipal Bonds	20%	306,135.00
LAIF	No Limit	4,822,625.60
CalTRUST	No Limit	-
Negotiable CD	30%	-
Medium Term Notes (Corporate Bonds)	30%	8,528,785.25
Money Market	20%	425,478.70
Bank Deposits	No Limit	6,506,554.15
Supranational	30%	1,410,170.50
		116,739,125.85
<b>Funds Excluded from Policy</b>	2016A	-
<b>Total Apr 30, 2024 District Funds</b>		<b>116,739,125.85</b>

Asset Class	Apr 2024	
	(% of Total Investments)	Maximum Portfolio (%)
Commercial Paper	0.00%	25%
Federal Agency Obligations	9.77%	30%
U.S. Government	71.39%	No Limit
Municipal Bonds	0.26%	20%
LAIF	4.13%	No Limit
CalTRUST	0.00%	No Limit
Negotiable CD	0.00%	30%
Medium Term Notes (Corporate Bonds)	7.31%	30%
Money Market	0.36%	20%
Bank Deposits	5.57%	No Limit
Supranational	1.21%	30%

West Valley Water District  
Bond Analysis  
April 30, 2024

**Liquidity Fund**

Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 02/29/2024	Rated A or Equivalent?	Purchase Date	Maturity	Investment Maturity (Years)
U S Treasury Bill - 912797KN6	16,333,515.00	P-1	Yes	3/20/2024	7/9/2024	0.3
U S Treasury Bill - 912797JX6	9,970,700.00	P-1	Yes	3/27/2024	5/21/2024	0.1
U S Treasury Bill - 912796Y52	11,885,880.00	P-1	Yes	4/24/2024	7/5/2024	0.2
U S Treasury Bill - 912797HQ3	10,737,422.50	P-1	Yes	11/8/2023	5/9/2024	0.5
U S Treasury Bill - 912797KF3	21,349,285.00	P-1	Yes	2/20/2024	6/18/2024	0.3
First American Govt Obligation Fund Class Y - 31846V203	350,177.78	Aaa	Yes	various		
<b>Total Liquidity Fund</b>	<b>70,626,980.28</b>					

**Money Market Fund**

Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 02/29/2024	Rated A or Equivalent?	Purchase Date	Maturity	Investment Maturity (Years)
First American Govt Obligation Fund Class Y - 31846V203	75,300.92	Aaa	Yes	various		
<b>Total Money Market</b>	<b>75,300.92</b>					

**Federal Agency Obligations**

Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 02/29/2024	Rated A or Equivalent?	Purchase Date	Maturity	Investment Maturity (Years)
FFCB Note 3133EKNX0	249,262.50	Aaa	Yes	6/25/2019	6/3/2024	4.9
F N M A - 3135G0V75	248,400.00	Aaa	Yes	7/8/2019	7/2/2024	4.9
FFCB- 3133EKP75	246,472.50	Aaa	Yes	10/15/2019	9/17/2024	4.9
Federal Farm Credit Bks - 3133ENZ94	497,745.00	Aaa	Yes	11/16/2022	11/18/2027	4.9
F N M A - 3135G0X24	92,658.25	Aaa	Yes	1/8/2020	1/7/2025	4.9
Federal Farm Credit Bks - 3133ENZ37	498,560.00	Aaa	Yes	11/3/2022	1/10/2025	2.2
Federal Home Loan Mortgage Company - 3137EAEPO	276,735.00	Aaa	Yes	2/13/2020	2/12/2025	4.9
F N M A Deb - 3135G03U5	162,608.40	Aaa	Yes	4/22/2020	4/22/2025	4.9
F N M A - 3135G04Z3	270,373.80	Aaa	Yes	6/17/2020	6/17/2025	4.9
F H L M C - 3137EAEU9	330,330.00	Aaa	Yes	7/21/2020	7/21/2025	4.9
F N M A - 3135G05X7	479,063.40	Aaa	Yes	10/6/2020	8/25/2025	4.8
Federal Home Loan Bks - 3130AJXA2	281,268.00	Aaa	Yes	10/7/2020	9/12/2025	4.9
FHLMC MTN - 3137EAEX3	205,909.00	Aaa	Yes	9/23/2020	9/23/2025	4.9
F N M A - 3135G06G3	466,335.00	Aaa	Yes	11/1/2020	11/7/2025	4.9
Federal Home Loan Bks - 3130AKFA9	463,280.00	Aaa	Yes	12/16/2020	12/12/2025	4.9
Federal Home Loan Bks - 3130ATU54	489,180.00	Aaa	Yes	1/31/2023	12/10/2027	4.8
FHLMC Multiclass Mtg Partn - 3137FG6X8	477,300.00	Aaa	Yes	1/23/2024	5/25/2028	4.3
Federal Home Loans Bks - 3130AWMN7	492,460.00	Aaa	Yes	7/26/2023	6/9/2028	4.8
Federal Home Loans Bks - 3130AWN63	486,260.00	Aaa	Yes	8/16/2023	6/30/2028	4.8
Federal Home Loans Bks - 3130AWTR1	737,370.00	Aaa	Yes	9/7/2023	9/8/2028	4.9
Federal Farm Credit Bks - 3133EPC45	497,555.00	Aaa	Yes	11/27/2023	11/13/2028	4.9
Federal Home Loans Bks - 3130AXQK7	499,620.00	Aaa	Yes	12/7/2023	12/8/2028	4.9
Federal Farm Credit Bks - 3133EPN50	734,715.00	Aaa	Yes	1/3/2024	12/15/2028	4.9
F H L M C Multiclass Mtg Partn - 3137FKUP9	283,605.00	Aaa	Yes	1/3/2024	12/25/2028	4.9
Federal Farm Credit Bks - 3133EPW84	722,760.00	Aaa	Yes	2/5/2024	1/18/2029	4.9
F H L M C Multiclass Mtg Partn - 3137FKZZ2	470,705.00	Aaa	Yes	1/18/2024	1/25/2029	5.0
Federal Home Loan Bks - 3130AVBD3	741,847.50	Aaa	Yes	4/25/2024	3/9/2029	4.8
<b>Total Federal Agency Obligations</b>	<b>11,402,378.35</b>					

**Negotiable Certificate of Deposit**

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



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

Municipal Bonds						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 02/29/2024	Rated A or Equivalent?	Purchase Date	Maturity	Investment Maturity (Years)
California ST Taxable Vr Purp Go - 13063D7D4	306,135.00	Aa2	Yes	10/4/2023	10/1/2028	4.9
<b>Total Municipal Bonds</b>	<b>306,135.00</b>					

Supranational						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 02/29/2024	Rated A or Equivalent?	Inception Date	Maturity	Investment Maturity (Years)
International Finance Corp - 45950KCR9	245,420.00	Aaa	Yes	7/12/2021	10/16/2024	3.2
International Bank M T N - 459058JL8	186,470.00	Aaa	Yes	10/22/2020	10/28/2025	4.9
Inter American Devel Bk - 4581X0DV7	460,645.00	Aaa	Yes	4/13/2021	4/20/2026	5.0
International Bank M T N - 459058KT9	284,748.00	Aaa	Yes	7/18/2023	7/12/2028	4.9
Inter American Devel Bk - 4581X0DC9	232,887.50	Aaa	Yes	12/8/2023	9/18/2028	4.7
<b>Total Supranational</b>	<b>1,410,170.50</b>					

U.S. Corporate						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 02/29/2024	Rated A or Equivalent?	Inception Date	Maturity	Investment Maturity (Years)
Jpmorgan Chase Co - 46625HJX9	299,808.00	A1	Yes	12/5/2019	5/13/2024	4.4
Caterpillar Fini Service - 14913RUAJ9	443,853.00	A2	Yes	3/18/2024	2/27/2029	4.9
Cisco Sys Inc - 17275RBR2	395,008.00	A1	Yes	3/13/2024	2/26/2029	4.9
US Bancorp - 91159HHX1	148,825.50	A3	Yes	2/5/2021	7/30/2024	3.4
Paccar Financial Corp - 69371RR40	118,376.40	A1	Yes	8/3/2021	8/9/2024	3.0
Paccar Financial Corp - 69371RR73	229,442.25	A1	Yes	3/31/2022	4/7/2025	3.0
Pfizer Inc Sr Glbl Nto - 717081EX7	119,117.50	A2	Yes	6/3/2020	5/28/2025	4.9
Microsoft Corp - 594918BJ2	388,044.00	Aaa	Yes	1/20/2023	11/3/2025	2.7
State Str Corp - 857477BR3	77,397.60	A1	Yes	2/27/2022	2/6/2026	3.9
Apple Inc. - 037833EB2	161,780.50	Aaa	Yes	2/5/2021	2/8/2026	4.9
Unitedhealth Group Inc. - 91324PEC2	55,231.80	A2	Yes	6/16/2021	5/15/2026	4.8
Walmart Inc - 931142ER0	54,692.40	Aa2	Yes	9/8/2021	9/17/2026	5.0
Honeywell International - 438516BL9	281,439.00	A2	Yes	12/13/2022	11/1/2026	3.8
Duke Energy Carolinas - 26442CAS3	283,218.00	Aa3	Yes	10/28/2022	12/1/2026	4.0
Target Corp - 87612EBM7	129,203.20	A2	Yes	1/19/2022	1/15/2027	4.9
Procter Gamble Co The - 742718FV6	277,032.00	Aa3	Yes	2/1/2022	2/1/2027	4.9
Charles Schwab Corp - 808513BY0	87,506.40	A2	Yes	3/1/2022	3/3/2027	4.9
Berkshire Hathaway Fin - 084664CZ2	260,537.20	Aa2	Yes	3/7/2022	3/15/2027	5.0
Blackrock Inc - 09247XAN1	237,777.50	Aa3	Yes	4/27/2022	3/15/2027	4.8
Northern Tr Corp Sr Nt - 665859AW4	289,656.00	A2	Yes	5/5/2022	5/10/2027	4.9
Unitedhealth Group Inc - 91324PEG3	292,013.10	A2	Yes	5/17/2022	5/15/2027	4.9
Walmart Inc - 931142EX7	242,190.00	Aa2	Yes	9/12/2022	9/9/2027	4.9
Apple Inc - 037833DK3	234,265.00	Aaa	Yes	2/1/2023	11/13/2027	4.7
Toyota Mtr Cr Corp - 89236TKQ7	348,485.75	A1	Yes	1/9/2023	1/12/2028	4.9
Mastercard Incorporated - 57636QAW4	397,936.00	Aa3	Yes	3/9/2023	3/9/2028	4.9
Public Service Electric - 74456QBU9	330,095.50	A1	Yes	6/22/2023	5/1/2028	4.8
Florida Pwr Lt Co - 341081GN1	339,444.00	Aa2	Yes	6/22/2023	5/15/2028	4.8
Merck Co Inc - 58933YBH7	386,268.00	A1	Yes	5/17/2023	5/17/2028	4.9
Prologis L P - 74340XCG4	246,047.50	A3	Yes	6/27/2023	6/15/2028	4.9
National Rural Util Coop - 63743HFN7	244,417.50	A2	Yes	2/5/2024	2/7/2029	4.9
Eli Lilly Co - 532457CK2	258,722.15	A1	Yes	2/7/2024	2/9/2029	4.9
Toronto Dominion Bank - 89115A2Y7	391,632.00	A1	Yes	4/10/2024	4/5/2029	4.9
Bank of Montreal - 06367WB85	240,990.00	A2	Yes	8/6/2021	5/1/2025	3.7
Royal Bank of Canada - 78015K7H1	238,332.50	A1	Yes	5/20/2021	6/10/2025	4.0
<b>Total U.S. Corporate</b>	<b>8,528,785.25</b>					

U.S. Government						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 02/29/2024	Rated A or Equivalent?	Inception Date	Maturity	Investment Maturity (Years)
U.S. Treasury Note - 912828YM6	490,540.00	Aaa	Yes	12/9/2020	10/31/2024	3.8
U.S. Treasury Note - 912828YV6	244,497.50	Aaa	Yes	12/11/2019	11/30/2024	4.9
U.S. Treasury Note - 912828Z52	485,620.00	Aaa	Yes	5/9/2021	1/31/2025	3.7
U.S. Treasury Note- 912828ZF0	478,960.00	Aaa	Yes	2/24/2021	3/31/2025	4.0
U.S. Treasury Note - 912828ZL7	476,530.00	Aaa	Yes	1/13/2021	4/30/2025	4.2
U.S. Treasury Note - 912828ZT0	473,945.00	Aaa	Yes	12/16/2020	5/31/2025	4.4
U.S. Treasury Note - 91282CAB7	470,315.00	Aaa	Yes	12/16/2020	7/31/2025	4.6
U.S. Treasury Note - 91282CAJ0	468,535.00	Aaa	Yes	12/1/2020	8/31/2025	4.7
U.S. Treasury Note - 91282CAT8	464,960.00	Aaa	Yes	12/1/2020	10/31/2025	4.8
U.S. Treasury Note - 91282CBC4	462,460.00	Aaa	Yes	1/8/2021	12/31/2025	4.9
U.S. Treasury Note - 91282CBH3	460,725.00	Aaa	Yes	2/16/2021	1/31/2026	4.9
U.S. Treasury Note - 91282CBQ3	460,275.00	Aaa	Yes	3/4/2021	2/28/2026	4.9
U.S. Treasury Note - 91282CCF6	229,052.50	Aaa	Yes	6/28/2021	5/31/2026	4.9
U.S. Treasury Note- 91282CCP4	454,065.00	Aaa	Yes	9/17/2021	7/31/2026	4.8
U.S. Treasury Note - 91282CCW9	453,985.00	Aaa	Yes	11/29/2021	8/31/2026	4.7
U.S. Treasury Note- 91282CCZ2	454,080.00	Aaa	Yes	12/15/2021	9/30/2026	4.7
U S Treasury Note - 91282CDK4	455,780.00	Aaa	Yes	10/20/2022	11/30/2026	4.1
U S Treasury Note - 91282CEF4	468,105.00	Aaa	Yes	11/2/2022	3/31/2027	4.4
U.S. Treasury Note - 91282CEN7	470,645.00	Aaa	Yes	6/6/2022	4/30/2027	4.8
U S Treasury Note - 91282CET4	421,348.50	Aaa	Yes	7/8/2022	5/31/2027	4.8
U S Treasury Note - 91282CEW7	476,740.00	Aaa	Yes	10/20/2022	6/30/2027	4.6
U S Treasury Note - 91282CFH9	232,147.30	Aaa	Yes	10/6/2022	8/31/2027	4.8
U S Treasury Note - 91282CFM8	488,885.00	Aaa	Yes	10/24/2022	9/30/2027	4.9
U S Treasury Note - 91282CFU0	488,535.00	Aaa	Yes	11/18/2022	10/31/2027	4.9
U S Treasury Note - 9128283F5	458,420.00	Aaa	Yes	11/28/2022	11/15/2027	4.9
U S Treasury Note - 91282CGC9	581,016.00	Aaa	Yes	1/26/2023	12/31/2027	4.9
U S Treasury Note - 91282CHX2	590,814.00	Aaa	Yes	9/27/2023	8/31/2028	4.9
U S Treasury Note - 91282CDF5	432,225.00	Aaa	Yes	1/30/2024	10/31/2028	4.7
U S Treasury Note - 9128285M8	466,990.00	Aaa	Yes	1/19/2024	11/15/2028	4.8
<b>Total U.S. Government</b>	<b>13,060,195.80</b>					

**US Bank - Chandler Asset Mgmt**  
**Apr 2024 Bond Total per Treasurer's Report** 34,782,965.82  
**Total Per Apr 2024 Chandler Statement** 34,782,965.82  
**Variance** -

**US Bank - Chandler Liquidity Fund**  
**Apr 2024 Bond Total per Treasurer's Report** 70,626,980.28  
**Total Per Apr 2024 Chandler Statement** 70,626,980.28  
**Variance** -



**BOARD OF DIRECTORS  
FINANCE COMMITTEE  
STAFF REPORT**

**DATE:** May 23, 2024  
**TO:** Finance Committee  
**FROM:** William Fox, Chief Financial Officer  
**SUBJECT:** CASH DISBURSEMENTS REPORT - APRIL 2024

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**BACKGROUND:**

The Board of Directors requested the Monthly Cash Disbursements Report to be presented to the Finance Committee for review and discussion before presenting these reports to the Board of Directors. The reports are being produced 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 previous month's disbursements to promote fiscal responsibility and accountability over the expenditure of public funds. This process includes providing the Finance Committee, Board of Directors, and ratepayers the opportunity to review expenses for supplies, materials, services, (**Exhibit A**) and payroll Disbursements (**Exhibit B**). Payroll is processed bi-weekly and accounts payable are processed weekly. Information to justify each payment is available through the Accounting Department. For reference, Customer Refunds are credits due as a result of closing a water account.

**FISCAL IMPACT:**

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

**STAFF RECOMMENDATION:**

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

**ATTACHMENT(S):**

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

# EXHIBIT A

## WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT  
APRIL 2024

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
7698	ABF PRINTS INC	Stickers - Earth Day	\$ 1,325.33	
7698	ABF PRINTS INC	Earth Day Tote Bags	\$ 1,384.59	
7699	AIR & HOSE SOURCE INC	PERCHLORATE SUPPLIES	\$ 196.11	
7700	BOOT BARN INC	SAFETY BOOTS-ARTHUR BURNS	\$ 180.24	
7701	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 15.00	
7701	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 36.00	
7701	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 7.50	
7701	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 202.50	
7701	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 142.50	
7701	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 40.00	
7701	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 123.50	
7701	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 123.50	
7701	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 90.00	
7701	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
7702	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 34.50	
7702	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 34.50	
7702	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 69.00	
7702	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 172.50	
7702	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 135.00	
7702	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 204.50	
7702	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 209.00	
7702	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 448.50	
7702	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 827.50	
7702	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 69.00	
7702	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 743.66	
7703	DAVID N M TURCH	Federal Lobbyist Services-02/09/24-03/08/24	\$ 12,500.00	
7704	FASTENAL COMPANY	MAINTENANCE SUPPLIES	\$ 650.43	
7704	FASTENAL COMPANY	MAINTENANCE SUPPLIES	\$ 354.38	
7704	FASTENAL COMPANY	MAINTENANCE SUPPLIES	\$ 67.86	
7704	FASTENAL COMPANY	MAINTENANCE SUPPLIES	\$ 118.20	
7705	GENERAL PUMP COMPANY INC	Well 42 Rehabilitation	\$	78,279.51
7706	HASA INC.	CHEMICALS-WELL#4	\$ 457.42	
7706	HASA INC.	CHEMICALS-WELL#30	\$ 794.47	
7706	HASA INC.	CHEMICALS-WELL#1	\$ 168.52	
7707	HIDALGO, EDGAR	OT AFTER HOURS MEALS	\$ 30.39	
7708	HILLTOP GEOTECHNICAL, INC.	Compaction Services and Testing	\$ 4,800.00	
7708	HILLTOP GEOTECHNICAL, INC.	Compaction Services and Testing	\$ 4,800.00	
7709	JENKINS, DANIEL	MILEAGE REIMB JAN-FEB 2024	\$ 213.32	
7710	MCMASTER-CARR SUPPLY COMPANY	FBR SUPPLIES	\$ 959.61	
7710	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 853.31	
7710	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 165.25	
7710	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 264.73	
7710	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 422.82	
7710	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 974.15	
7710	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 942.59	
7710	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 563.63	
7710	MCMASTER-CARR SUPPLY COMPANY	ENGINEERING SUPPLIES	\$ 585.93	
7711	OFFICE SOLUTIONS BUSINESS PRODUCTS & SERVICES	OFFICE SUPPLIES	\$ 174.95	
7711	OFFICE SOLUTIONS BUSINESS PRODUCTS & SERVICES	OFFICE SUPPLIES	\$ 592.96	
7712	RECYCLED AGGREGATE MATERIALS CO INC	MAINT SHOP SUPPLIES	\$ 98.19	
7713	SB VALLEY MUNICIPAL	BLF ELECTRICITY-01/30/24-02/28/24	\$ 60,193.96	
7714	UNIFIRST CORPORATION	ROEMER JANITORIAL SERVICES	\$ 73.55	
7714	UNIFIRST CORPORATION	ROEMER JANITORIAL SERVICES	\$ 73.55	
7714	UNIFIRST CORPORATION	ROEMER JANITORIAL SERVICES	\$ 73.55	

## WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT  
APRIL 2024

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
7714	UNIFIRST CORPORATION	ROEMER JANITORIAL SERVICES	\$ 75.20	
7714	UNIFIRST CORPORATION	ROEMER JANITORIAL SERVICES	\$ 75.20	
7714	UNIFIRST CORPORATION	ROEMER JANITORIAL SERVICES	\$ 75.20	
7714	UNIFIRST CORPORATION	ROEMER JANITORIAL SERVICES	\$ 75.20	
7714	UNIFIRST CORPORATION	ROEMER JANITORIAL SERVICES	\$ 75.20	
7714	UNIFIRST CORPORATION	ROEMER JANITORIAL SERVICES	\$ 75.20	
7714	UNIFIRST CORPORATION	ROEMER JANITORIAL SERVICES	\$ 75.20	
7714	UNIFIRST CORPORATION	ROEMER JANITORIAL SERVICES	\$ 75.20	
7714	UNIFIRST CORPORATION	ROEMER JANITORIAL SERVICES	\$ 75.20	
7714	UNIFIRST CORPORATION	ROEMER JANITORIAL SERVICES	\$ 75.20	
7714	UNIFIRST CORPORATION	HQ JANITORIAL SERVICES	\$ 99.34	
7714	UNIFIRST CORPORATION	HQ JANITORIAL SERVICES	\$ 99.34	
7714	UNIFIRST CORPORATION	HQ JANITORIAL SERVICES	\$ 98.56	
7714	UNIFIRST CORPORATION	HQ JANITORIAL SERVICES	\$ 98.56	
7714	UNIFIRST CORPORATION	HQ JANITORIAL SERVICES	\$ 98.56	
7714	UNIFIRST CORPORATION	HQ JANITORIAL SERVICES	\$ 94.53	
7714	UNIFIRST CORPORATION	HQ JANITORIAL SERVICES	\$ 94.53	
7714	UNIFIRST CORPORATION	HQ JANITORIAL SERVICES	\$ 94.53	
7714	UNIFIRST CORPORATION	HQ JANITORIAL SERVICES	\$ 57.85	
7714	UNIFIRST CORPORATION	HQ JANITORIAL SERVICES	\$ 94.53	
7714	UNIFIRST CORPORATION	HQ JANITORIAL SERVICES	\$ 94.53	
7714	UNIFIRST CORPORATION	HQ JANITORIAL SERVICES	\$ 94.53	
7715	ACWA /JPIA	DELTACARE DENTAL HMO	\$ 764.26	
7715	ACWA /JPIA	DELTACARE DENTAL PPO	\$ 8,741.96	
7715	ACWA /JPIA	EMPLOYEE ASSISTANCE PROGRAM	\$ 200.88	
7715	ACWA /JPIA	HEALTH INSURANCE	\$ 144,146.30	
7715	ACWA /JPIA	VISION	\$ 1,715.58	
7715	ACWA /JPIA	DELTACARE DENTAL PPO	\$ 725.06	
7715	ACWA /JPIA	HEALTH INSURANCE	\$ 9,475.16	
7715	ACWA /JPIA	VISION	\$ 105.90	
7715	ACWA /JPIA	Retirees	\$ 15,615.76	
7715	ACWA /JPIA	Retirees	\$ 1,855.68	
7715	ACWA /JPIA	Retirees	\$ 593.04	
7716	ASCHE, PEGGY S	MEDICARE PART B JAN-MAR 2024	\$ 733.80	
7717	ASHWORTH, MARIADA L	MEDICARE PART B JAN-MAR 2024	\$ 524.10	
7718	AUTOMATED GATE SERVICES INC	ROEMER GATE MAINTENANCE	\$ 217.00	
7718	AUTOMATED GATE SERVICES INC	DISTRICT GATE MAINTENANCE	\$ 254.00	
7718	AUTOMATED GATE SERVICES INC	DISTRICT MAINTENANCE	\$ 612.00	
7719	CASEY, MATTHEW P	MEDICARE PART B JAN-MAR 2024	\$ 733.80	
7720	CHANDLER ASSET MANAGEMENT	MARCH 2024 SERVICES	\$ 6,980.84	
7721	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 44.00	
7721	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 39.00	
7721	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 7.50	
7721	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 760.00	
7721	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 31.50	
7721	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 50.00	
7721	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 36.00	
7721	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 90.00	
7721	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 204.00	
7721	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 204.00	
7721	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 90.00	
7721	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 123.50	
7721	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
7722	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 34.50	
7722	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 135.00	
7722	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 34.50	

**WEST VALLEY WATER DISTRICT**

CASH DISBURSEMENT REPORT  
APRIL 2024

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
7722	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 172.50	
7722	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 69.00	
7722	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 209.00	
7722	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 448.50	
7722	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 827.50	
7722	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 69.00	
7722	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 204.50	
7723	CURTIS, DEVI A	MEDICARE PART B JAN-MAR 2024	\$ 1,048.20	
7724	CURTIS, MITCHELL A	MEDICARE PART B JAN-MAR 2024	\$ 1,048.20	
7725	FASTENAL COMPANY	MAINTENANCE SUPPLIES	\$ 245.84	
7726	GARCIA, ANGELA	MILEAGE REIMBURSEMENT	\$ 224.17	
7727	GENERAL PUMP COMPANY INC	Baseline Feeder South Well Rehabilitation	\$	90,638.46
7727	GENERAL PUMP COMPANY INC	FBR Booster pump A	\$ 4,200.76	
7728	GETZ, BETTY	MEDICARE PART B JAN-MAR 2024	\$ 524.10	
7729	HACH COMPANY	ARSENIC SUPPLIES	\$ 480.25	
7730	HANNA, DIANA G	MEDICARE PART B JAN-MAR 2024	\$ 524.10	
7731	HANNA, DONALD R	MEDICARE PART B JAN-MAR 2024	\$ 524.10	
7732	HASA INC.	CHEMICALS-ROEMER	\$ 1,351.39	
7732	HASA INC.	CHEMICALS-ROEMER	\$ 3,617.55	
7733	INFOSEND INC	Postage/Printing for Customer Bills	\$ 3,954.97	
7733	INFOSEND INC	Postage/Printing for Customer Bills	\$ 13,703.51	
7734	KRUEGER, WILLIAM E	MEDICARE PART B JAN-MAR 2024	\$ 1,677.00	
7735	LANE, JAN	MEDICARE PART B JAN-MAR 2024	\$ 524.10	
7736	LIEBERT CASSIDY WHITMORE	LEGAL FEES	\$ 130.50	
7736	LIEBERT CASSIDY WHITMORE	LEGAL FEES	\$ 1,651.00	
7736	LIEBERT CASSIDY WHITMORE	LEGAL FEES	\$ 295.00	
7737	MARTINEZ, ISABEL M	MEDICARE PART B JAN-MAR 2024	\$ 524.10	
7738	MARTINEZ, RAYMOND	MEDICARE PART B JAN-MAR 2024	\$ 524.10	
7739	MCDONALD ELECTRIC INC	Install Sine Wave Filter on South Well VFD	\$ 1,261.88	
7740	MOORE, KELVIN	MILEAGE REIMBURSEMENT	\$ 260.36	
7741	MURPHY, RONALD	MEDICARE PART B JAN-MAR 2024	\$ 524.10	
7742	POUND, ROGER A	MEDICARE PART B JAN-MAR 2024	\$ 524.10	
7743	POUND,PHYLLIS A	MEDICARE PART B JAN-MAR 2024	\$ 524.10	
7744	PRUITT, BARBARA J	MEDICARE PART B JAN-MAR 2024	\$ 524.10	
7745	SAFETY COMPLIANCE COMPANY	FIELD SAFETY MTG 3/12/24	\$ 225.00	
7745	SAFETY COMPLIANCE COMPANY	OFFICE SAFETY MTG 3/12/24	\$ 200.00	
7745	SAFETY COMPLIANCE COMPANY	FIELD SAFETY MTG 3/26/24	\$ 225.00	
7746	SALLENDER, PAULETTE	MEDICARE PART B JAN-MAR 2024	\$ 524.10	
7747	SAMBA HOLDINGS INC	HR SERVICES	\$ 154.64	
7748	SANDER, REBECCA	MEDICARE PART B JAN-MAR 2024	\$ 524.10	
7749	SIKORSKI, PATRICIA	MEDICARE PART B JAN-MAR 2024	\$ 1,048.20	
7750	SPIK, LINDA M	MEDICARE PART B JAN-MAR 2024	\$ 733.80	
7751	WESTBROOK, LAURA	MEDICARE PART B JAN-MAR 2024	\$ 524.10	
7752	ABF PRINTS INC	EARTHDAY COLORING SHEETS	\$ 433.69	
7753	ALBERT A WEBB ASSOCIATES	Design for Alder Avenue Erosion Mitigation	\$	4,732.10
7754	ARAIZA, ANTHONY W	MEDICARE PART B JAN-MARCH 2024	\$ 1,048.20	
7755	ARAIZA, DIANA	MEDICARE PART B JAN-MARCH 2024	\$ 1,048.20	
7756	CLIFTON LARSON ALLEN	Treasurer Services-FEB 2024	\$ 2,950.00	
7757	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 15.00	
7757	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 1,241.50	
7757	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 825.50	
7757	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 57.00	
7757	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 31.50	
7757	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 67.50	

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7757	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 67.50	
7757	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 46.50	
7757	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 67.50	
7757	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 52.50	
7757	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 82.50	
7757	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 52.50	
7757	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 202.50	
7757	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 7.50	
7757	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 142.50	
7757	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 90.00	
7757	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 27.00	
7757	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 27.00	
7757	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 324.00	
7757	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 324.00	
7757	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 324.00	
7757	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 42.00	
7757	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 42.00	
7757	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 170.00	
7757	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 40.00	
7757	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ARSENIC	\$ 1,220.00	
7758	DIAMOND ENVIRONMENTAL SERVICES LP	PORTABLE RESTROOM RENTAL-10272 S CEDAR	\$ 121.16	
7758	DIAMOND ENVIRONMENTAL SERVICES LP	PORTABLE RESTROOM RENTAL-18451 VINEYARD	\$ 121.16	
7759	GENERAL PUMP COMPANY INC	Well 42 Rehabilitation		\$ 163,189.30
7759	GENERAL PUMP COMPANY INC	Motor repair and swap at Well 24	\$ 7,218.87	
7760	HASA INC.	CHEMICALS-WELLS	\$ 385.20	
7760	HASA INC.	CHEMICALS-WELLS	\$ 276.87	
7760	HASA INC.	CHEMICALS-WELLS	\$ 337.05	
7760	HASA INC.	CHEMICALS-BLF	\$ 1,444.49	
7760	HASA INC.	CHEMICALS-WELLS	\$ 264.82	
7760	HASA INC.	CHEMICALS-BLF	\$ 1,445.11	
7760	HASA INC.	CHEMICALS-WELLS	\$ 240.85	
7760	HASA INC.	CHEMICALS-WELLS	\$ 240.85	
7760	HASA INC.	CHEMICALS-WELLS	\$ 168.60	
7760	HASA INC.	CHEMICALS-WELLS	\$ 481.70	
7760	HASA INC.	CHEMICALS-WELLS	\$ 481.70	
7760	HASA INC.	CHEMICALS-WELLS	\$ 361.28	
7760	HASA INC.	CHEMICALS-ROEMER	\$ 5,401.02	
7761	LIEBERT CASSIDY WHITMORE	LCW TRAINING VARIOUS	\$ 405.00	
7762	LIZETT SANTORO	NOTARY RENEWAL 2024	\$ 590.16	
7763	MCMASTER-CARR SUPPLY COMPANY	ENGINEERING SUPPLIES	\$ 160.69	
7764	OFFICE SOLUTIONS BUSINESS PRODUCTS & SERVICES	OFFICE SUPPLIES	\$ 334.36	
7765	OLGUIN, RUDY	T2 CERTIFICATION	\$ 60.00	
7766	RECYCLED AGGREGATE MATERIALS CO INC	SHOP SUPPLIES	\$ 54.44	
7767	RED WING BUSINESS ADVANTAGE ACCOUNT	SAFETY BOOTS REIMB-KURT KAZALUNAS	\$ 250.00	
7768	SB VALLEY MUNICIPAL	PIPELINE CATHODIC PROTECTION	\$ 4,430.24	
7769	TOM DODSON & ASSOCIATES	Environmental Consulting Services for WVWD		\$ 805.00
7770	VULCAN MATERIALS COMPANY	Temp Asphalt-cold mix	\$ 2,045.81	
7771	BEST BEST & KRIEGER LLP	LEGAL SERVICES-MARCH 2024	\$ 3,314.12	
7771	BEST BEST & KRIEGER LLP	LEGAL SERVICES-MARCH 2024	\$ 3,487.50	
7771	BEST BEST & KRIEGER LLP	LEGAL SERVICES-MARCH 2024	\$ 192.50	
7771	BEST BEST & KRIEGER LLP	LEGAL SERVICES-MARCH 2024	\$ 2,618.00	
7771	BEST BEST & KRIEGER LLP	LEGAL SERVICES-MARCH 2024	\$ 911.53	
7771	BEST BEST & KRIEGER LLP	LEGAL SERVICES-MARCH 2024	\$ 346.50	
7771	BEST BEST & KRIEGER LLP	LEGAL SERVICES-MARCH 2024	\$ 2,395.30	



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7771	BEST BEST & KRIEGER LLP	LEGAL SERVICES-MARCH 2024	\$ 34.84	
7771	BEST BEST & KRIEGER LLP	LEGAL SERVICES-MARCH 2024	\$ 13,765.85	
7772	BOOT BARN INC	SAFETY BOOTS-JONATHAN BARFIELD	\$ 175.62	
7772	BOOT BARN INC	SAFETY BOOTS-JOHN MARTIN	\$ 206.06	
7772	BOOT BARN INC	SAFETY BOOTS-BRUCE MILLER	\$ 180.24	
7772	BOOT BARN INC	SAFETY BOOTS-CHRIS GIBBS	\$ 207.97	
7772	BOOT BARN INC	SAFETY BOOTS-RALPH NAVARRO	\$ 187.74	
7773	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 44.00	
7773	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 15.00	
7773	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 15.00	
7773	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 64.50	
7773	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 36.00	
7773	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 760.00	
7773	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 52.50	
7773	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 202.50	
7773	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 7.50	
7773	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 90.00	
7773	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 36.00	
7773	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 90.00	
7773	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 7.50	
7773	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 202.50	
7773	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 223.50	
7773	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 49.50	
7773	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 324.00	
7773	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 324.00	
7773	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 324.00	
7773	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 267.50	
7773	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 172.50	
7773	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 386.00	
7773	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELL#11	\$ 267.50	
7773	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 42.00	
7773	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 42.00	
7773	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 90.00	
7773	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
7773	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 90.00	
7773	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 123.50	
7773	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 560.50	
7773	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
7775	COMPUTERIZED EMBROIDERY COMPANY INC	HR SHIRTS	\$ 405.40	
7775	COMPUTERIZED EMBROIDERY COMPANY INC	HR SHIRTS	\$ 210.84	
7776	GARCIA, ANGELA	MILEAGE REIMBURSEMENT-MARCH 2024	\$ 99.56	
7777	HAWKINS, CHANNING	MILEAGE REIMBURSEMENT-MARCH 2024	\$ 106.13	
7778	JENKINS, DANIEL	MILEAGE REIMBURSEMENT-MARCH 2024	\$ 92.87	
7779	LEASE PLAN USA INC	Mechanic Repairs for Fleet	\$ 3,066.45	
7780	MOORE, KELVIN	MILEAGE REIMBURSEMENT-MARCH 2024	\$ 96.75	
7781	SAFETY COMPLIANCE COMPANY	FIELD SAFETY MTG 4/9/24	\$ 225.00	
7781	SAFETY COMPLIANCE COMPANY	OFFICE SAFETY MTG 4/9/24	\$ 200.00	
7782	YOUNG, GREGORY A	MILEAGE REIMBURSEMENT-MARCH 2024	\$ 30.42	
7783	YULO, ALBERTO G	CUST SERVICE FIELD TRAINING-JENNIFER	\$ 91.85	
86156	AIRGAS USA LLC	MAINTENANCE SUPPLIES	\$ 580.49	
86156	AIRGAS USA LLC	MAINTENANCE SUPPLIES	\$ 544.37	
86157	AMAZON.COM SALES INC	MAINTENANCE SUPPLIES	\$ 110.55	
86157	AMAZON.COM SALES INC	MAINTENANCE SUPPLIES	\$ 584.66	
86157	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 406.36	

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86157	AMAZON.COM SALES INC	CUST SVC SUPPLIES	\$ 233.90	
86157	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 552.80	
86157	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 60.54	
86158	BURRTEC WASTE INDUSTRIES INC	ROEMER DISPOSAL FEES-MAR 2023	\$ 238.43	
86158	BURRTEC WASTE INDUSTRIES INC	HQ DISPOSAL FEES-MAR 2024	\$ 796.76	
86159	CAPITAL ACCOUNTING PARTNERS LLC	Cost Allocation Plan and Rate Study	\$ 5,625.00	
86160	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 160.42	
86161	CITY ELECTRIC SUPPLY	SHOP SUPPLIES	\$ 76.13	
86162	CLEANMART USA	Janitorial Supplies for District	\$ 427.77	
86163	COASTAL BUILDING SERVICES INC	Janitorial Services-MAR 2024	\$ 185.00	
86163	COASTAL BUILDING SERVICES INC	Janitorial Services-MAR 2024	\$ 2,904.00	
86164	COLTON PUBLIC UTILITIES	WELL 18A ELECTRIC	\$ 571.38	
86165	CONTROL TEMP INC	DISTRICT MAINTENANCE	\$ 925.77	
86166	CORE & MAIN LP	Ball Valve Order CM 08/07/23	\$ 59,344.39	
86166	CORE & MAIN LP	ENGINEERING SUPPLIES	\$ 282.26	
86166	CORE & MAIN LP	ENGINEERING SUPPLIES	\$ 264.95	
86167	EL ROD FENCE CO, INC	BLDG MAINTENANCE SUPPLIES	\$ 989.00	
86167	EL ROD FENCE CO, INC	BLDG MAINTENANCE SUPPLIES	\$ 647.00	
86168	FMB TRUCK OUTFITTERS, INC.	INSTALL LIGHT BARS AND TOOL BOX ON TRUCKS	\$	\$ 5,545.29
86169	GALLAGHER BENEFIT SERVICES INC	Recruitment Services for Director of Engineering	\$ 6,250.00	
86170	GARDA CL WEST INC	ARMORED TRANSPORT-FEB 2024	\$ 413.71	
86170	GARDA CL WEST INC	ARMORED TRANSPORT-FEB 2024	\$ 2.99	
86171	GOMEZ, LUIS	OT AFTER HOURS MEALS	\$ 14.49	
86172	GRAINGER INC	PRODUCTION SUPPLIES	\$ 45.00	
86172	GRAINGER INC	PRODUCTION SUPPLIES	\$ 407.28	
86172	GRAINGER INC	RP Backflow	\$ 1,319.18	
86172	GRAINGER INC	ROEMER SUPPLIES	\$ 300.43	
86172	GRAINGER INC	ROEMER SUPPLIES	\$ 901.29	
86172	GRAINGER INC	ROEMER SUPPLIES	\$ 537.89	
86172	GRAINGER INC	ROEMER SUPPLIES	\$ 413.89	
86172	GRAINGER INC	ENGINEERING SUPPLIES	\$ 407.94	
86173	HAAKER EQUIPMENT COMPANY	Parts Needed for Hydro Excavator @ Roemer	\$ 1,074.89	
86174	HOME DEPOT	ROEMER SUPPLIES	\$ 831.30	
86174	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 86.14	
86174	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 622.26	
86174	HOME DEPOT	Stationary Belt Sander	\$ 2,047.24	
86174	HOME DEPOT	Band Saw for Hydrant Repair	\$ 1,961.39	
86174	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 64.21	
86174	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 152.13	
86174	HOME DEPOT	BLDG MAINTENANCE SUPPLIES	\$ 322.17	
86174	HOME DEPOT	BLDG MAINTENANCE SUPPLIES	\$ 699.30	
86174	HOME DEPOT	BLDG MAINTENANCE SUPPLIES	\$ 317.22	
86174	HOME DEPOT	BLDG MAINTENANCE SUPPLIES	\$ 400.75	
86174	HOME DEPOT	BLDG MAINTENANCE SUPPLIES	\$ 109.48	
86174	HOME DEPOT	BLDG MAINTENANCE SUPPLIES	\$ 73.30	
86175	INDUSTRIAL METAL SUPPLY CO	MAINTENANCE SUPPLIES	\$ 135.34	
86176	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 120.66	
86176	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 29.72	
86176	JOHNSON'S HARDWARE INC	MAINTENANCE SUPPLIES	\$ 57.04	
86176	JOHNSON'S HARDWARE INC	MAINTENANCE SUPPLIES	\$ 87.23	
86176	JOHNSON'S HARDWARE INC	MAINTENANCE SUPPLIES	\$ 49.58	
86177	LES SCHWAB TIRE CENTERS OF CENTRAL CALIFORNIA INC	MAINTENANCE SHOP SUPPLIES	\$ 257.25	
86178	MACKAMUL, ROBERT	OT AFTER HOURS MEALS	\$ 15.57	
86179	MARIPOSA LANDSCAPES INC	Landscape Maintenance Services	\$ 7,445.98	

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86180	MARROQUIN, RICARDO	OT AFTER HOURS MEALS	\$ 14.71	
86181	MIKE ROQUET CONSTRUCTION, INC.	Street Paving	\$ 13,181.30	
86181	MIKE ROQUET CONSTRUCTION, INC.	Street Paving	\$ 13,661.10	
86181	MIKE ROQUET CONSTRUCTION, INC.	Street Paving	\$ 12,809.66	
86182	MINUTEMAN PRESS OF RANCHO CUCAMONGA	BOARD SUPPLIES	\$ 605.02	
86182	MINUTEMAN PRESS OF RANCHO CUCAMONGA	Earth Day Shirts	\$ 5,612.23	
86183	NED'S OIL SALES INC	PRODUCTION SUPPLIES	\$ 4.20	
86183	NED'S OIL SALES INC	MAINTENANCE SUPPLIES	\$ 69.28	
86183	NED'S OIL SALES INC	MAINTENANCE SUPPLIES	\$ 62.45	
86184	PATTON SALES CORP	MAINTENANCE SUPPLIES	\$ 44.36	
86185	PAUL FRANK GRAVESANDE	Forklift Repair 202F	\$ 1,605.00	
86186	PINNACLE PETROLEUM INC	Gasoline and Diesel for Fleet	\$ 16,391.96	
86186	PINNACLE PETROLEUM INC	Gasoline and Diesel for Fleet	\$ 17,068.13	
86187	QUADIENT FINANCE USA INC	POSTAGE	\$ 546.17	
86188	QUINN COMPANY	CAT jack hammer attachment		\$ 12,232.86
86188	QUINN COMPANY	CAT Cold Planer Attachment		\$ 18,788.37
86188	QUINN COMPANY	EQUIPMENT MAINTENANCE	\$ 309.91	
86189	RIALTO WATER SERVICES	FBR-02/13/24-03/19/24	\$ 1,308.78	
86189	RIALTO WATER SERVICES	ROEMER-01/31/24-02/29/24	\$ 67.17	
86190	ROBERT W KASCH	DISTRICT MAINTENANCE	\$ 407.75	
86191	S&J SUPPLY CO INC	Emergency 12 Butter Fly Valve Install	\$ 2,746.01	
86192	SMITH, RYAN	OT AFTER HOURS MEALS	\$ 18.75	
86193	SO CALIFORNIA EDISON	BLF ELECTRICITY-02/21/24-03/20/24	\$ 271.91	
86194	TESS ELECTRIC INC	Air Conditioning unit and installation well 41	\$ 4,883.00	
86195	THE STANDARD	AD&D	\$ 314.49	
86195	THE STANDARD	DEPENDENT LIFE	\$ 95.94	
86195	THE STANDARD	LIFE INSURANCE	\$ 2,318.96	
86195	THE STANDARD	LONG TERM DISABILITY	\$ 2,443.02	
86195	THE STANDARD	AD&D	\$ 31.50	
86195	THE STANDARD	DEPENDENT LIFE	\$ 6.15	
86195	THE STANDARD	LIFE INSURANCE	\$ 232.50	
86195	THE STANDARD	LONG TERM DISABILITY	\$ 22.73	
86195	THE STANDARD	EE Adjusts	\$ 116.66	
86195	THE STANDARD	EMPLOYEE AFTER-TAX	\$ 711.80	
86195	THE STANDARD	EMPLOYEE AFTER-TAX	\$ 711.75	
86196	TYLER TECHNOLOGIES INC	INSITE TRANSACTION FEES-1/1/24-3/31/24	\$ 51,701.60	
86196	TYLER TECHNOLOGIES INC	UTILITY NOTIFICATION CALLS 1/1/24-3/31/24	\$ 547.10	
86197	USA BLUEBOOK	Replacement Chflorine Analyzer Probe for Arsnic W2	\$ 5,043.08	
86198	YO FIRE	MAINTENANCE SUPPLIES	\$ 101.29	
86198	YO FIRE	12" Repair Flex Couplings	\$ 1,282.23	
86199	GARCIA, MARGARET W	CUSTOMER REFUND	\$ 432.47	
86200	BELTRAN, JOSE M.	CUSTOMER REFUND	\$ 844.01	
86201	GENTRY GENERAL ENGINEERING	CUSTOMER REFUND	\$ 951.84	
86202	PALMMARKET INC/FLORES, ISAEL	CUSTOMER REFUND	\$ 16.65	
86203	LUGO, RINA	CUSTOMER REFUND	\$ 31.03	
86204	LENNAR HOMES	CUSTOMER REFUND	\$ 10.15	
86205	LENNAR HOMES	CUSTOMER REFUND	\$ 6.67	
86206	INC, Opendoor Labs	CUSTOMER REFUND	\$ 66.41	
86207	VANCE, MARC T.	CUSTOMER REFUND	\$ 7.17	
86208	LENNAR HOMES	CUSTOMER REFUND	\$ 20.54	
86209	LANDSEA FONTANA LLC	CUSTOMER REFUND	\$ 0.54	
86210	LANDSEA FONTANA LLC	CUSTOMER REFUND	\$ 4.80	
86211	LENNAR CORP	CUSTOMER REFUND	\$ 28.03	
86212	LENNAR CORP	CUSTOMER REFUND	\$ 28.03	

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86213	LENNAR CORP	CUSTOMER REFUND	\$ 26.93	
86214	LENNAR CORP	CUSTOMER REFUND	\$ 18.41	
86215	LANDSEA FONTANA LLC	CUSTOMER REFUND	\$ 22.67	
86216	LANDSEA FONTANA LLC	CUSTOMER REFUND	\$ 21.64	
86217	CREW INC	CUSTOMER REFUND	\$ 3,206.22	
86218	LENNAR	CUSTOMER REFUND	\$ 3.02	
86219	Shea, POLES MORKOS & Christien	CUSTOMER REFUND	\$ 56.42	
86220	LENNAR HOMES	CUSTOMER REFUND	\$ 4.30	
86221	LANDSEA FONTANA LLC	CUSTOMER REFUND	\$ 1.42	
86222	LANDSEA FONTANA LLC	CUSTOMER REFUND	\$ 1.42	
86223	LENNAR COMMUNITIES	CUSTOMER REFUND	\$ 21.42	
86224	LANDSEA FONTANA LLC	CUSTOMER REFUND	\$ 1.42	
86225	LENNAR HOMES	CUSTOMER REFUND	\$ 20.32	
86226	LANDSEA FONTANA LLC	CUSTOMER REFUND	\$ 21.42	
86227	LENNAR HOMES	CUSTOMER REFUND	\$ 10.77	
86228	LENNAR HOMES	CUSTOMER REFUND	\$ 11.46	
86229	LANDSEA FONTANA LLC	CUSTOMER REFUND	\$ 21.42	
86230	LANDSEA FONTANA LLC	CUSTOMER REFUND	\$ 20.32	
86231	LANDSEA FONTANA LLC	CUSTOMER REFUND	\$ 18.19	
86232	LANDSEA FONTANA LLC	CUSTOMER REFUND	\$ 16.06	
86233	LENNAR CORP	CUSTOMER REFUND	\$ 19.21	
86234	LENNAR HOMES	CUSTOMER REFUND	\$ 17.08	
86235	LENNAR HOMES	CUSTOMER REFUND	\$ 12.82	
86236	Ouyang & Chen LLC.	CUSTOMER REFUND	\$ 64.21	
86237	Avina, Sally & Joe	CUSTOMER REFUND	\$ 13.95	
86238	RAIKOT LLC	THE HABIT-EARTHDAY CELEBRATION	\$ 13,416.95	
86239	SANDERS, DORA A	CUSTOMER REFUND	\$ 747.53	
86240	NK DEMOLITION	CUSTOMER REFUND	\$ 923.09	
86241	GONZALEZ, CESIA	CUSTOMER REFUND	\$ 28.54	
86242	SAMBRANO,LUIS	CUSTOMER REFUND	\$ 70.24	
86243	Wang, Xiaoqing	CUSTOMER REFUND	\$ 50.98	
86244	LENNAR HOMES	CUSTOMER REFUND	\$ 18.11	
86245	LENNAR HOMES	CUSTOMER REFUND	\$ 9.59	
86246	LENNAR HOMES	CUSTOMER REFUND	\$ 2.46	
86247	LENNAR HOMES	CUSTOMER REFUND	\$ 13.70	
86248	LANDSEA FONTANA LLC	CUSTOMER REFUND	\$ 5.33	
86249	LENNAR CORP	CUSTOMER REFUND	\$ 3.20	
86250	Pomarico, Maura	CUSTOMER REFUND	\$ 88.39	
86251	LENNAR CORP	CUSTOMER REFUND	\$ 3.72	
86252	LENNAR HOMES	CUSTOMER REFUND	\$ 2.88	
86253	LENNAR HOMES	CUSTOMER REFUND	\$ 7.06	
86254	LENNAR HOMES	CUSTOMER REFUND	\$ 11.66	
86255	LANDSEA FONTANA LLC	CUSTOMER REFUND	\$ 14.88	
86256	LANDSEA FONTANA LLC	CUSTOMER REFUND	\$ 18.19	
86257	GOODMAN, LYNETTE	CUSTOMER REFUND	\$ 49.95	
86258	WILLIAMS, JEREMI & SHAWNIECE	CUSTOMER REFUND	\$ 24.09	
86259	LANDSEA FONTANA LLC	CUSTOMER REFUND	\$ 5.11	
86260	AIRGAS USA LLC	PRODUCTION SUPPLIES	\$ 58.79	
86261	ALLIANCE 2020 INC	HR SERVICES	\$ 148.29	
86262	AMAZON.COM SALES INC	METERS SUPPLIES	\$ 482.08	
86262	AMAZON.COM SALES INC	SHOP SUPPLIES	\$ 758.40	
86262	AMAZON.COM SALES INC	SHOP SUPPLIES	\$ 144.53	
86262	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 35.02	
86262	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 67.47	

## WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT  
APRIL 2024

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
86262	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 9.93	
86262	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 25.20	
86262	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 11.51	
86263	AT&T INTERNET	INTERNET SERVICES	\$ 144.45	
86264	AT&T LONG DISTANCE	ROEMER LONG DISTANCE	\$ 76.66	
86265	CALIFORNIA CHAMBER OF COMMERCE	MEMBER#701383	\$ 899.00	
86266	CA-NV AWWA	CROSS CONNECTION CERTIFICATION-CARLOS SALCEDO	\$ 100.00	
86267	CHARTER COMMUNICATIONS	CABLE/TELEPHONE	\$ 288.01	
86267	CHARTER COMMUNICATIONS	INTERNET SERVICES	\$ 1,549.00	
86267	CHARTER COMMUNICATIONS	CABLE/TELEPHONE	\$ 132.49	
86268	CITY OF RIALTO	UTILITY USER TAX-MARCH 2024	\$ 48,578.67	
86268	CITY OF RIALTO	UTILITY USER TAX-MARCH 2024	\$ (179.81)	
86269	CLAUDIA LARISSA MUNOZ	EARTH DAY FACE PAINTING	\$ 880.00	
86270	COLTON PUBLIC UTILITIES	WELL 18A ELECTRIC	\$ 551.09	
86271	FAST SERVICE	CUSTOMER SERVICES-FEB 2024	\$ 180.00	
86271	FAST SERVICE	CUSTOMER SERVICES-MARCH 2024	\$ 225.00	
86271	FAST SERVICE	CUSTOMER SERVICES-MAY 2023	\$ 264.00	
86272	INLAND EMPIRE UTILITIES AGENCY	SERVICES 11/01/23-11/30/23	\$ 6,772.75	
86273	JENKINS, DANIEL	AUTO INSURANCE DEDUCTIBLE	\$ 500.00	
86274	LOWES	ROEMER SUPPLIES	\$ 186.10	
86275	MAQPOWER COMPRESSORS CORP	Emergency Replacement Thermal Valve	\$ 1,124.97	
86276	MISCOWATER	Purchase of Lightrnin Mixer	\$	\$ 33,417.67
86277	MONTELONGO, ERNEST	MEDICARE PART B JAN-MAR 2024	\$ 524.10	
86278	MONTELONGO, TERESA E	MEDICARE PART B JAN-MAR 2024	\$ 524.10	
86279	PACK N MAIL	CUSTOMER SERVICES-FEB 2024	\$ 154.00	
86279	PACK N MAIL	CUSTOMER SERVICES-MAR 2024	\$ 155.00	
86280	PATTON SALES CORP	MAINTENANCE SUPPLIES	\$ 487.03	
86281	PAUL FRANK GRAVESANDE	Emergency BH Repair	\$ 1,215.00	
86282	RIALTO WATER SERVICES	WELL#16 WATER SVC-02/28/24-03/27/24	\$ 30.42	
86282	RIALTO WATER SERVICES	HQ WATER SERVICES	\$ 123.96	
86283	SAN BERNARDINO COUNTY RECORDER	LIEN RELEASE	\$ 20.00	
86283	SAN BERNARDINO COUNTY RECORDER	LIEN RELEASE	\$ 20.00	
86284	SHAW HR CONSULTING, INC.	HR SERVICES	\$ 165.00	
86285	SO CALIFORNIA EDISON	ROEMER ELECTRICITY-02/29/24-03/31/24	\$ 49,511.70	
86286	THE GAS COMPANY	ROEMER GAS-03/04/24-04/02/24	\$ 14.30	
86287	VERIZON WIRELESS PHONES	CELL PHONES/INTERNET	\$ 5,328.40	
86287	VERIZON WIRELESS PHONES	CELL PHONES/INTERNET	\$ 277.76	
86287	VERIZON WIRELESS PHONES	CELL PHONES/INTERNET	\$ 1,190.35	
86288	FINANCIAL, HOME EXPO	CUSTOMER REFUND	\$ 89.82	
86289	360 GLOBAL TECHNOLOGY LLC	WEB HOSTING SERVICE FEE-MAY 2024	\$ 500.00	
86290	AMAZON.COM SALES INC	PRODUCTION SUPPLIES	\$ 731.62	
86290	AMAZON.COM SALES INC	WATER QUALITY SUPPLIES	\$ 345.93	
86290	AMAZON.COM SALES INC	WATER QUALITY SUPPLIES	\$ 644.74	
86290	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 150.82	
86290	AMAZON.COM SALES INC	EARTHDAY SUPPLIES	\$ 615.23	
86291	AQUATIC INFORMATICS INC	WATERTRAX SOFTWARE MAINTENANCE	\$ 12,827.27	
86292	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	ENCROACHMENT PERMIT-992 S GERONIMO	\$ 958.70	
86292	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	ENCROACHMENT PERMIT-1881 N OAKDALE	\$ 976.70	
86292	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	ENCROACHMENT PERMIT-624 S CHURCH	\$ 1,023.50	
86292	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	ENCROACHMENT PERMIT-1829 N SYCAMORE	\$ 958.70	
86292	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	ENCROACHMENT PERMIT-3402 N PLUM TREE	\$ 958.70	
86292	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	ENCROACHMENT PERMIT-2617 W DAWNVIEW	\$ 958.70	
86292	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	ENCROACHMENT PERMIT-1398 W NORWOOD	\$ 958.70	
86293	CLASS'E PARTY RENTALS	Earth Day setup rentals	\$ 275.00	

## WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT  
APRIL 2024

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
86293	CLASS'E PARTY RENTALS	Earth Day setup rentals	\$ 312.50	
86293	CLASS'E PARTY RENTALS	Earth Day setup rentals	\$ 3,000.00	
86293	CLASS'E PARTY RENTALS	Earth Day setup rentals	\$ 350.00	
86293	CLASS'E PARTY RENTALS	Earth Day setup rentals	\$ 1,537.73	
86293	CLASS'E PARTY RENTALS	Earth Day setup rentals	\$ 1,440.00	
86293	CLASS'E PARTY RENTALS	Earth Day setup rentals	\$ 1,300.00	
86293	CLASS'E PARTY RENTALS	Earth Day setup rentals	\$ 400.00	
86293	CLASS'E PARTY RENTALS	Earth Day setup rentals	\$ 360.00	
86293	CLASS'E PARTY RENTALS	Earth Day setup rentals	\$ 1,850.00	
86293	CLASS'E PARTY RENTALS	Earth Day setup rentals	\$ 2,250.00	
86293	CLASS'E PARTY RENTALS	Earth Day setup rentals	\$ 350.00	
86294	CONTROL TEMP INC	DISTRICT MAINTENANCE	\$ 473.43	
86295	DIGITAL IMAGE SOLUTIONS, LLC	Ricoh IM C530fb Copier	\$ 2,793.75	
86296	FEDEX	MAILING FEES	\$ 5.90	
86297	FIRST AMERICAN TITLE COMPANY	REPORT APN:1107521710000	\$ 750.00	
86298	GARDA CL WEST INC	ARMORED TRANSPORT-APR 2024	\$ 453.03	
86299	GEIGER BROS	Earth Day Items	\$ 1,549.80	
86299	GEIGER BROS	Earth Day Items	\$ 1,125.00	
86300	GOLD COAST ENVIRONMENTAL	Install, Program, Testing a new 24" Mag Meter	\$ 4,182.50	
86302	HAAKER EQUIPMENT COMPANY	EQUIPMENT MAINTENANCE	\$ 519.74	
86303	INLAND EMPIRE UTILITIES AGENCY	SERVICES 02/01/24-02/29/24	\$ 4,378.08	
86304	ISABEL L WASSINK	EARTHDAY BALLOONS	\$ 407.48	
86305	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 54.91	
86305	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 27.99	
86305	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 23.67	
86305	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 37.68	
86305	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 30.14	
86305	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 28.52	
86305	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 37.69	
86305	JOHNSON'S HARDWARE INC	MAINTENANCE SUPPLIES	\$ 129.38	
86306	MAQPOWER COMPRESSORS CORP	Major PM Service and Repair on Sullair Compressor	\$ 2,001.52	
86307	MASTERS TELECOM LLC	ROEMER FIRE PANEL PHONE LINE	\$ 70.43	
86307	MASTERS TELECOM LLC	ROEMER FIRE PANEL PHONE LINE	\$ 70.43	
86308	NAWAZ, SHAH	ENGINEER LICENSE RENEWAL	\$ 180.00	
86309	O'REILLY AUTO PARTS	VEHICLE MAINTENANCE	\$ 237.32	
86309	O'REILLY AUTO PARTS	VEHICLES MAINTENANCE	\$ 103.89	
86309	O'REILLY AUTO PARTS	MAINTENANCE SUPPLIES	\$ 161.17	
86310	PHARRIS SYCAMORE FLATS	PLAN CHECK FEE REIMBURSEMENT	\$ 1,196.00	
86311	QUADIENT FINANCE USA INC	LEASE PAYMENT-05/03/24-08-02/24	\$ 680.05	
86312	ROBERT D NIEHAUS INC	Department Impact Fee Study Update	\$	3,540.00
86313	SB COUNTY FLOOD CONTROL DISTRICT	PERMITS/FEES 13-229	\$ 13,661.77	
86314	SO CALIFORNIA EDISON	VARIOUS LOCATIONS-02/29/24-03/31/24	\$ 4,536.89	
86314	SO CALIFORNIA EDISON	VARIOUS LOCATIONS-02/29/24-03/31/24	\$ 47,335.46	
86314	SO CALIFORNIA EDISON	VARIOUS LOCATIONS-02/29/24-03/31/24	\$ 70,508.47	
86314	SO CALIFORNIA EDISON	S END SHOP-03/08/24-04/08/24	\$ 51.61	
86314	SO CALIFORNIA EDISON	VARIOUS LOCATIONS-02/29/24-03/31/24	\$ 647.65	
86314	SO CALIFORNIA EDISON	WELL#6 03/12/24-04/10/24	\$ 557.87	
86314	SO CALIFORNIA EDISON	VARIOUS LOCATIONS-02/29/24-03/31/24	\$ 21,075.21	
86314	SO CALIFORNIA EDISON	VARIOUS LOCATIONS-02/29/24-03/31/24	\$ 16,074.82	
86314	SO CALIFORNIA EDISON	VARIOUS LOCATIONS-02/29/24-03/31/24	\$ 241.22	
86314	SO CALIFORNIA EDISON	VARIOUS LOCATIONS-02/29/24-03/31/24	\$ 3,826.27	
86315	STATE WATER RESOURCES CONTROL BOARD	PERMIT FEE-603680	\$ 600.00	
86316	TESS ELECTRIC INC	Install VFD from District stock at Well 41	\$ 11,772.00	
86316	TESS ELECTRIC INC	New motor leads and conduit for Well 41	\$ 5,286.40	

## WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT  
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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
86317	THE GAS COMPANY	HQ GAS BILL-03/08/24-04/08/24	\$ 377.45	
86318	THE LAMAR COMPANIES	Earth Day Billboard	\$ 1,200.00	
86319	USA BLUEBOOK	MAINTENANCE SUPPLIES	\$ 352.12	
86320	VERIZON CONNECT FLEET USA LLC	SERVICES APRIL 2024	\$ 717.75	
86321	VIZCAINIO, ELVA	FPC PAYROLL CERTIFICATION	\$ 479.67	
86322	YO FIRE	Hydrant Parts YO 040324	\$ 985.91	
86322	YO FIRE	Hydrant Parts YO 040324	\$ 252.14	
86322	YO FIRE	Hydrant Parts YO 040324	\$ 398.68	
86322	YO FIRE	Hydrant Parts YO 040324	\$ 966.52	
86322	YO FIRE	Hydrant Parts YO 040324	\$ 4,331.55	
86322	YO FIRE	Hydrant Parts YO 040324	\$ 4,712.97	
86322	YO FIRE	Hydrant Parts YO 040324	\$ 24,020.71	
86322	YO FIRE	Brass Parts Order YO 040324	\$ 872.78	
86322	YO FIRE	Brass Parts Order YO 040324	\$ 2,999.76	
86322	YO FIRE	Brass Parts Order YO 040324	\$ 2,101.13	
86322	YO FIRE	Brass Parts Order YO 040324	\$ 1,461.09	
86322	YO FIRE	Brass Parts Order YO 040324	\$ 1,073.19	
86322	YO FIRE	Brass Parts Order YO 040324	\$ 1,027.94	
86322	YO FIRE	Brass Parts Order YO 040324	\$ 969.75	
86322	YO FIRE	Brass Parts Order YO 040324	\$ 775.80	
86322	YO FIRE	Brass Parts Order YO 040324	\$ 536.60	
86322	YO FIRE	Brass Parts Order YO 040324	\$ 428.85	
86322	YO FIRE	Brass Parts Order YO 040324	\$ 387.90	
86322	YO FIRE	Brass Parts Order YO 040324	\$ 290.93	
86322	YO FIRE	Brass Parts Order YO 040324	\$ 96.95	
86322	YO FIRE	Brass Parts Order YO 040324	\$ 1,286.54	
86322	YO FIRE	Brass Parts Order YO 040324	\$ 316.79	
86322	YO FIRE	WATER QUALITY SUPPLIES	\$ 506.43	
86322	YO FIRE	MAINTENANCE SUPPLIES	\$ 274.76	
86323	BULLOCK, STEVEN J.	CUSTOMER REFUND	\$ 86.12	
86324	ACEVEDO, FIDEL	CUSTOMER REFUND	\$ 58.26	
86325	ARECHIGA, HILDA B	CUSTOMER REFUND	\$ 10.49	
86326	LLC, DK HOUSE LLC	CUSTOMER REFUND	\$ 89.49	
86327	MURCIAHERNANDEZ, OLIVER	CUSTOMER REFUND	\$ 37.79	
86328	ROBERTS, ALLEN	CUSTOMER REFUND	\$ 71.01	
86329	Wu, Daxin	CUSTOMER REFUND	\$ 75.75	
86330	Plitt, Joel	CUSTOMER REFUND	\$ 124.70	
86331	MENDOZA, JOAQUIN	CUSTOMER REFUND	\$ 30.48	
86332	BSREP III SIERRA CASA GRANDE LLC	CUSTOMER REFUND	\$ 744.28	
86333	LANDSEA FONTANA LLC	CUSTOMER REFUND	\$ 2.75	
86334	GARY SIMPSON	CUSTOMER REFUND	\$ 3,481.34	
86335	NAKAE & ASSOCIATES INC.	CUSTOMER REFUND	\$ 3,458.48	
86336	GREGG ELECTRIC INC	CUSTOMER REFUND	\$ 3,556.36	
86337	YOUNG HOMES TRACT 15922	CUSTOMER REFUND	\$ 25.60	
86338	ARECHIGA, HILDA	CUSTOMER REFUND	\$ 35.94	
86339	LENNAR CORP	CUSTOMER REFUND	\$ 3.58	
86340	LENNAR	CUSTOMER REFUND	\$ 14.92	
86341	JOHNSON, ROBERT P.	CUSTOMER REFUND	\$ 361.71	
86342	BHL INDUSTRIES INC	CUSTOMER REFUND	\$ 3,363.74	
86343	ELITE EARTHWORKS	CUSTOMER REFUND	\$ 3,719.28	
86344	AMAZON.COM SALES INC	MAINTENANCE SUPPLIES	\$ 576.24	
86344	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 14.68	
86344	AMAZON.COM SALES INC	SHOP SUPPLIES	\$ 75.50	
86344	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 117.53	

## WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT  
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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
86345	AQUA-METRIC SALES CO	MXU Order 03/20/23	\$ 46,609.67	
86346	AT&T	TELEMETRY LINE-04/07/24-05/06/24	\$ 128.20	
86347	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 189.30	
86347	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 189.30	
86348	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	ENCROACHMENT PERMIT-2733 VISTA	\$ 1,030.70	
86348	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	ENCROACHMENT PERMIT-1193 MERRILL	\$ 958.70	
86348	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	ENCROACHMENT PERMIT-2266 N CEDAR	\$ 958.70	
86348	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	ENCROACHMENT PERMIT-2823 N LOCUST	\$ 958.70	
86349	CITY OF SAN BERNARDINO	LYTLE CREEK STREAMFLOW-MAR 2024	\$ 5,655.97	
86349	CITY OF SAN BERNARDINO	BLF WATER-03/08/24-04/09/24	\$ 47.98	
86350	COLONIAL SUPPLEMENTAL INSURANCE	EE Adjusts	\$ (4.93)	
86350	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 1,824.03	
86350	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 1,270.39	
86350	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 40.40	
86350	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 88.95	
86350	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 1,865.90	
86350	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 1,270.31	
86351	CWIKLO LAW FIRM	SETTLEMENT CASE#CIVSB2116242	\$ 199,999.99	
86352	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE-02/01/24-02/29/24	\$ 157.17	
86352	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE-02/03/24-03/02/24	\$ 97.79	
86352	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE-02/04/24-03/03/24	\$ 253.56	
86352	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE-02/14/24-03/13/24	\$ 23.60	
86352	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE-03/01/24-03/31/24	\$ 581.09	
86352	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE-03/03/24-04/02/24	\$ 76.48	
86352	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE-03/14/24-04/13/24	\$ 14.82	
86352	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE	\$ 537.20	
86353	FERGUSON ENTERPRISES INC # 677	Ford Order FRG 10/16/23	\$ 396.55	
86353	FERGUSON ENTERPRISES INC # 677	Ford Order FRG 10/16/23	\$ 685.74	
86354	FISH WINDOW CLEANING	JANITORIAL SERVICES	\$ 317.00	
86355	GUERRA, DANIEL	T1 CERTIFICATION RENEWAL	\$ 55.00	
86356	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 464.99	
86356	HOME DEPOT	DISTRICT MAINTENANCE	\$ 134.88	
86356	HOME DEPOT	DISTRICT MAINTENANCE	\$ 75.18	
86357	I.U.O.E., LOCAL UNION NO. 12	I.U.O.E LOCAL 12 UNION DUES	\$ 529.50	
86357	I.U.O.E., LOCAL UNION NO. 12	I.U.O.E LOCAL 12 UNION DUES	\$ 568.75	
86358	IVIE MCNEILL & WYATT A PROFESSIONAL CORPORATION	LEGAL SERVICES-AUG 2023	\$ 14,317.60	
86359	JOHNSON'S HARDWARE INC	MAINTENANCE SUPPLIES	\$ 82.89	
86359	JOHNSON'S HARDWARE INC	METERS SHOP SUPPLIES	\$ 21.54	
86359	JOHNSON'S HARDWARE INC	DISTRICT MAINTENANCE	\$ 32.29	
86360	LEGAL SHIELD	LEGALSHIELD	\$ 214.29	
86360	LEGAL SHIELD	LEGALSHIELD	\$ 214.26	
86361	RITE-WAY ROOF CORPORATION	Emergency District Roof Repair	\$ 7,504.00	
86362	SB COUNTY FIRE PROTECTION DISTRICT	PERMIT FEES-5101 N DUNCAN CANYON RD	\$ 465.00	
86363	SO CALIFORNIA EDISON	WELL#17 - 03/12/24-04/10/24	\$ 457.09	
86364	THE STANDARD	EE Adjusts	\$ (107.31)	
86364	THE STANDARD	AD&D	\$ 323.95	
86364	THE STANDARD	DEPENDENT LIFE	\$ 98.40	
86364	THE STANDARD	LIFE INSURANCE	\$ 2,388.72	
86364	THE STANDARD	LONG TERM DISABILITY	\$ 2,493.31	
86364	THE STANDARD	AD&D	\$ 31.50	
86364	THE STANDARD	DEPENDENT LIFE	\$ 6.15	
86364	THE STANDARD	LIFE INSURANCE	\$ 232.50	
86364	THE STANDARD	LONG TERM DISABILITY	\$ 22.73	
86364	THE STANDARD	EMPLOYEE AFTER-TAX	\$ 772.60	



**WEST VALLEY WATER DISTRICT**CASH DISBURSEMENT REPORT  
APRIL 2024

<b>EFT/Check #</b>	<b>Vendor Name</b>	<b>Description</b>	<b>O &amp; M Amount</b>	<b>CIP Amount</b>
86364	THE STANDARD	EMPLOYEE AFTER-TAX	\$ 726.55	
86365	TOTALPLAN BUSINESS INTERIORS INC	Furniture for Engineering	\$ 4,148.38	
86366	VORTEX INDUSTRIES INC	New motor for roll up door @ south shop	\$ 5,833.00	
86367	AND LIMITED LLC	Earth Day DJ	\$ 4,200.00	
			SUBTOTALS \$ 1,467,058.07	\$ 411,168.56
			<b>GRAND TOTAL</b>	<b>\$ 1,878,226.63</b>

# Exhibit B

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

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

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

<b>Report Month</b>	<b>Description</b>	<b>From</b>	<b>To</b>	<b>Gross Wages Paid</b>
January 2024	Pay Period #1	12/22/23	01/05/24	340,219.44
January 2024	Monthly Pay Period #1	12/01/23	12/31/23	9,906.24
January 2024	Pay Period #2	01/05/24	01/19/24	333,714.18
Total for January 2024				<u>683,839.86</u>
February 2024	Monthly Pay Period #2	01/01/24	01/31/24	9,699.86
February 2024	Pay Period #3	01/19/24	02/02/24	330,017.07
February 2024	Pay Period #4	02/02/24	02/16/24	330,199.53
Total for February 2024				<u>669,916.46</u>
March 2024	Monthly Pay Period #3	02/01/24	02/29/24	10,319.00
March 2024	Pay Period #5	02/16/24	03/01/24	343,493.84
March 2024	Pay Period #6	03/01/24	03/15/24	336,482.45
Total for March 2024				<u>690,295.29</u>
April 2024	Monthly Pay Period #4	03/01/24	03/31/24	9,287.10
April 2024	Pay Period #7	03/15/24	03/29/24	344,371.99
April 2024	Pay Period #8	03/29/24	04/12/24	369,280.11
Total for April 2024				<u>722,939.20</u>

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

<b>Date</b>	<b>Item</b>	<b>Check No. or EFT</b>	<b>Amount</b>
04/04/24	Monthly Pay Period #4	n/a	0.00
04/04/24	Pay Period #7	8939	1,496.40
04/18/24	Pay Period #8	n/a	0.00
	<b>Total Checks</b>		<b><u>1,496.40</u></b>
04/04/24	Monthly Pay Period #4 Direct Deposits	EFT	8,199.46
04/04/24	Federal Tax Withheld Social Security & Medicare	EFT	1,640.65
04/04/24	State Tax Withheld and State Disability Insurance	EFT	49.80
04/04/24	Pay Period #7 Direct Deposits	EFT	222,277.14
04/04/24	Federal Tax Withheld Social Security & Medicare	EFT	89,009.85
04/04/24	State Tax Withheld and State Disability Insurance	EFT	18,493.59
04/04/24	Lincoln Deferred Compensation Withheld	EFT	14,362.32
04/04/24	Lincoln - Employer Match Benefit	EFT	3,450.00
04/04/24	Lincoln - 401a Employer Match Benefit	EFT	1,300.00
04/04/24	Lincoln - ROTH	EFT	787.29
04/04/24	Lincoln - ROTH Employer Match Benefit	EFT	75.00
04/04/24	Nationwide Deferred Compensation Withheld	EFT	4,856.11
04/04/24	Nationwide - Employer Match Benefit	EFT	700.00
04/04/24	Nationwide - ROTH	EFT	125.00
04/04/24	CalPERS Retirement - Classic (EPMC and ER contribution)	EFT	30,818.32
04/04/24	CalPERS Retirement - 2nd Tier (EE and ER contribution)	EFT	25,783.94
04/04/24	California State Disbursement	EFT	984.46
04/04/24	Sterling FSA	EFT	976.23
04/08/24	Lincoln Deferred Compensation Withheld (PD 03/21/2024)	EFT	800.00
04/18/24	Pay Period #8 Direct Deposits	EFT	234,279.86
04/18/24	Federal Tax Withheld Social Security & Medicare	EFT	101,076.97
04/18/24	State Tax Withheld and State Disability Insurance	EFT	21,843.80
04/18/24	Lincoln Deferred Compensation Withheld	EFT	14,216.49
04/18/24	Lincoln - Employer Match Benefit	EFT	3,450.00
04/18/24	Lincoln - 401a Employer Match Benefit	EFT	1,300.00
04/18/24	Lincoln - ROTH	EFT	752.36
04/18/24	Lincoln - ROTH Employer Match Benefit	EFT	75.00
04/18/24	Nationwide Deferred Compensation Withheld	EFT	4,856.11
04/18/24	Nationwide - Employer Match Benefit	EFT	700.00
04/18/24	Nationwide - ROTH	EFT	125.00
04/18/24	CalPERS Retirement - Classic (EPMC and ER contribution)	EFT	33,043.91
04/18/24	CalPERS Retirement - 2nd Tier (EE and ER contribution)	EFT	26,971.36
04/18/24	California State Disbursement	EFT	984.46
04/18/24	Sterling FSA	EFT	976.23
04/08/24	CalPERS RBF - Replacement Benefit Fund	EFT	1,300.38
	<b>Total EFT</b>		<b><u>870,641.09</u></b>
	<b>Grand Total Payroll Cash</b>		<b><u>872,137.49</u></b>



**BOARD OF DIRECTORS  
FINANCE COMMITTEE  
STAFF REPORT**

**DATE:** May 23, 2024  
**TO:** Finance Committee  
**FROM:** William Fox, Chief Financial Officer  
**SUBJECT:** MONTHLY REVENUE & EXPENDITURES REPORT - APRIL 2024

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**BACKGROUND:**

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

**DISCUSSION:**

The Monthly Financial Status Report (**Exhibit A**) summarizes the District's revenue categories as well as expenditures for all Departments. The original total budget includes the adopted budget. The current total budget includes the adopted budget plus any budget amendments or adjustments made during the year. Period activity column represents activity for the reporting periods. The fiscal activity column represents the year-to-date activity or transactions that have been recorded in the general ledger from the beginning of the fiscal year July 1st through April 30th. The encumbrance column represents funds encumbered with a purchase order that's not spent but committed. The percentage column represents the percentage of the current budget that has been received (Revenue) or utilized (Expenditure).

**FISCAL IMPACT:**

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

**STAFF RECOMMENDATION:**

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

**ATTACHMENT(S):**

1. Exhibit A - 2024 April Monthly Revenue Expenditure Report

# EXHIBIT A



West Valley Water District, CA

# Budget Report Group Summary

For Fiscal: 2023-2024 Period Ending: 04/30/2024

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Revenue</b>						
4000 - Water consumption sales	19,665,777.00	19,665,777.00	989,778.24	14,785,173.68	-4,880,603.32	75.18 %
4010 - Water service charges	8,458,277.00	8,458,277.00	787,512.31	7,227,194.47	-1,231,082.53	85.45 %
4020 - Other operating revenue	4,223,477.00	4,223,477.00	121,263.06	3,068,902.66	-1,154,574.34	72.66 %
4030 - Property Taxes	3,147,135.00	3,147,135.00	766,129.73	3,444,166.80	297,031.80	109.44 %
4040 - Interest & Investment Earnings	2,020,626.49	2,020,626.49	0.00	4,450,807.54	2,430,181.05	220.27 %
4050 - Rental Revenue	40,835.61	40,835.61	3,352.07	33,123.74	-7,711.87	81.11 %
4060 - Grants and Reimbursements	102,704.33	102,704.33	338,039.85	339,084.35	236,380.02	330.16 %
4070 - Gain on Sale of Capital Assets	0.00	0.00	0.00	2,029,568.00	2,029,568.00	0.00 %
4080 - Other Non-Operating Revenue	16,713.82	16,713.82	13,372.58	32,085.33	15,371.51	191.97 %
<b>Revenue Total:</b>	<b>37,675,546.25</b>	<b>37,675,546.25</b>	<b>3,019,447.84</b>	<b>35,410,106.57</b>	<b>-2,265,439.68</b>	<b>93.99 %</b>



## Budget Report

For Fiscal: 2023-2024 Period Ending: 04/30/2024

Department...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Expense</b>						
5110 - Source Of Supply	2,508,463.00	2,214,463.00	21,237.04	1,577,996.87	636,466.13	71.26 %
5210 - Production	5,119,150.00	4,984,150.00	276,603.36	3,812,870.58	1,171,279.42	76.50 %
5310 - Water Quality	802,025.00	802,025.00	59,651.40	539,200.07	262,824.93	67.23 %
5320 - Water Treatment - Perchlorate	830,000.00	765,000.00	231,359.55	348,679.67	416,320.33	45.58 %
5350 - Water Treatment - FBR/FXB	1,977,245.00	1,977,245.00	107,683.43	1,468,496.31	508,748.69	74.27 %
5390 - Water Treatment - Roemer/Arsenic	2,032,185.00	2,032,185.00	149,450.11	1,573,076.95	459,108.05	77.41 %
5410 - Maintenance - T & D	2,541,200.00	3,055,200.00	194,264.44	2,219,365.56	835,834.44	72.64 %
5510 - Customer Service	1,368,400.00	1,368,400.00	121,181.95	1,010,562.32	357,837.68	73.85 %
5520 - Meter Reading	1,041,100.00	1,041,100.00	45,557.81	625,695.23	415,404.77	60.10 %
5530 - Billing	575,400.00	575,400.00	47,339.55	463,425.98	111,974.02	80.54 %
5610 - Administration	2,412,380.00	2,387,380.00	184,256.49	1,562,915.54	824,464.46	65.47 %
5615 - General Operations	3,540,189.00	3,540,189.00	168,854.47	2,520,809.64	1,019,379.36	71.21 %
5620 - Accounting	1,039,100.00	1,039,100.00	59,349.59	742,621.77	296,478.23	71.47 %
5630 - Engineering	1,834,595.00	1,814,595.00	119,694.21	1,231,657.66	582,937.34	67.88 %
5640 - Business Systems	1,423,250.00	1,423,250.00	97,649.57	1,077,048.61	346,201.39	75.68 %
5645 - GIS	262,040.00	262,040.00	11,274.68	145,016.83	117,023.17	55.34 %
5650 - Board Of Directors	309,700.00	309,700.00	24,756.72	226,477.20	83,222.80	73.13 %
5660 - Human Resources/Risk Management	874,050.00	899,050.00	52,291.27	680,497.21	218,552.79	75.69 %
5680 - Purchasing	677,500.00	677,500.00	53,290.14	528,220.13	149,279.87	77.97 %
5710 - Public Affairs	1,269,200.00	1,269,200.00	89,737.97	580,018.40	689,181.60	45.70 %
5720 - Grants & Rebates	30,000.00	30,000.00	0.00	9,364.48	20,635.52	31.21 %
6200 - Interest Expense	877,600.00	877,600.00	0.00	664,622.77	212,977.23	75.73 %
6300 - Debt Administration Service	6,615.00	6,615.00	0.00	0.00	6,615.00	0.00 %
6800 - Other Non-Operating Expense	0.00	0.00	199,999.99	514,449.99	-514,449.99	0.00 %
<b>Expense Total:</b>	<b>33,351,387.00</b>	<b>33,351,387.00</b>	<b>2,315,483.74</b>	<b>24,123,089.77</b>	<b>9,228,297.23</b>	<b>72.33 %</b>
<b>Report Surplus (Deficit):</b>	<b>4,324,159.25</b>	<b>4,324,159.25</b>	<b>703,964.10</b>	<b>11,287,016.80</b>	<b>6,962,857.55</b>	<b>261.02 %</b>

## Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
100 - Water Operations Fund	4,324,159.25	4,324,159.25	703,964.10	11,287,016.80	6,962,857.55
<b>Report Surplus (Deficit):</b>	<b>4,324,159.25</b>	<b>4,324,159.25</b>	<b>703,964.10</b>	<b>11,287,016.80</b>	<b>6,962,857.55</b>



**BOARD OF DIRECTORS  
FINANCE COMMITTEE  
STAFF REPORT**

**DATE:** May 23, 2024  
**TO:** Finance Committee  
**FROM:** John Thiel, General Manager  
**SUBJECT:** PURCHASE ORDER REPORT - APRIL 2024

---

**BACKGROUND:**

The West Valley Water District (“District”) generated thirty-nine (39) Purchase Orders (“PO”) in the month of April 2024 to various vendors that provide supplies and services to the District. The total amount issued to PO’s for the month of April 2024 was **\$422,942.43**. A table listing all PO’s for April 2024 is shown in **Exhibit A**.

There was one (1) Change Order (“CO”) approved at the General Manager’s approval level during the month of April 2024 as shown in **Exhibit B**.

**FISCAL IMPACT:**

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

**STAFF RECOMMENDATION:**

Approve the April 2024 Purchase Order Report.

**ATTACHMENT(S):**

1. Exhibit A - April 2024 Purchase Order Report
2. Exhibit B - April 2024 Change Order

# Exhibit A

## Purchase Order Summary Report

## Purchase Order Detail

Issued Date Range 04/01/2024 - 04/30/2024



West Valley Water District, CA

PO Number	Description Vendor	Status Ship To	Issue Date Delivery Date	Trade Discount	Total
24-0307	Forklift Repair 202F 01700 - PAUL FRANK GRAVESANDE	Completed West Valley Water District	4/1/2024 4/15/2024	0.00	1,605.00
24-0308	Stickers - Earth Day 02254 - ABF PRINTS INC	Completed West Valley Water District	4/2/2024 4/16/2024	0.00	1,325.33
24-0309	Custom Acoustical Enclosure 01442 - BEHRENS AND ASSOCIATES INC	Outstanding West Valley Water District	4/2/2024 4/16/2024	0.00	23,437.88
24-0310	Earth Day Shirts 01311 - MINUTEMAN PRESS OF RANCHO CUCAMONGA	Completed West Valley Water District	4/2/2024 4/16/2024	0.00	5,612.23
24-0311	12" Repair Flex Couplings 00748 - YO FIRE	Completed West Valley Water District	4/2/2024 4/16/2024	0.00	1,282.23
24-0312	1" Meters for CIP 00255 - AQUA-METRIC SALES CO	Completed West Valley Water District	4/2/2024 4/16/2024	0.00	73,754.88
24-0313	MXUs for CIP 00255 - AQUA-METRIC SALES CO	Completed West Valley Water District	4/2/2024 4/16/2024	0.00	71,928.51
24-0314	Earth Day Tote Bags 02254 - ABF PRINTS INC	Completed West Valley Water District	4/2/2024 4/16/2024	0.00	1,384.59
24-0315	Ricoh IM C6500 Copier for Administration 01485 - DIGITAL IMAGE SOLUTIONS, LLC	Outstanding West Valley Water District	4/2/2024 4/16/2024	0.00	18,263.63
24-0316	FBR Booster pump A 01124 - GENERAL PUMP COMPANY INC	Completed West Valley Water District	4/3/2024 4/17/2024	0.00	4,200.76
24-0317	Brass Parts Order YO 040324 00748 - YO FIRE	Partially Received West Valley Water District	4/3/2024 4/3/2024	0.00	23,558.00
24-0318	Hydrant Parts YO 040324 00748 - YO FIRE	Partially Received West Valley Water District	4/3/2024 4/3/2024	0.00	39,664.00
24-0319	New motor leads and conduit for Well 41 02412 - TESS ELECTRIC INC	Completed West Valley Water District	4/4/2024 4/18/2024	0.00	5,286.40
24-0320	Purchase of 8 inch check valves 00729 - SOUTHWEST VALVE & EQUIPMENT	Outstanding West Valley Water District	4/3/2024 4/17/2024	0.00	1,567.20
24-0321	SB Clamps Ferg 040424 00160 - FERGUSON ENTERPRISES INC # 677	Completed West Valley Water District	4/4/2024 4/4/2024	0.00	1,631.50
24-0322	Emergency BH Repair 01700 - PAUL FRANK GRAVESANDE	Completed West Valley Water District	4/8/2024 4/22/2024	0.00	1,215.00
24-0323	AutoCad 2024 Subscriptions 00642 - DLT SOLUTIONS LLC	Outstanding West Valley Water District	4/9/2024 4/23/2024	0.00	1,964.50
24-0324	ICS 5000 Service 01221 - THERMO ELECTRON NORTH AMERICA LLC	Outstanding West Valley Water District	4/9/2024 4/23/2024	0.00	20,272.34

## Purchase Order Summary Report

Issued Date Range 04/01/2024 - 04/30/2024

PO Number	Description Vendor	Status Ship To	Issue Date Delivery Date	Trade Discount	Total
24-0325	Influent Clairifier Header 00467 - ERS INDUSTRIAL SERVICES INC.	Outstanding West Valley Water District	4/9/2024 4/23/2024	0.00	7,680.00
24-0326	purchase of 8 inch butterfly valve 02584 - SANTA FE SPRINGS WATER SYSTEMS CO	Outstanding West Valley Water District	4/9/2024 4/23/2024	0.00	17,085.00
24-0327	24" Pratt 150B BFV w/ Auma EMO 00729 - SOUTHWEST VALVE & EQUIPMENT	Outstanding West Valley Water District	4/9/2024 4/23/2024	0.00	17,024.01
24-0328	Tapped Clamp Ordee FRG 040924 00160 - FERGUSON ENTERPRISES INC # 677	Outstanding West Valley Water District	4/9/2024 4/9/2024	0.00	3,619.31
24-0329	Ricoh IM C530fb Copier 01485 - DIGITAL IMAGE SOLUTIONS, LLC	Completed West Valley Water District	4/9/2024 4/23/2024	0.00	2,793.75
24-0330	Parts for chain of flight 00848 - DC FROST ASSOCIATES INC	Outstanding West Valley Water District	4/10/2024 4/24/2024	0.00	3,007.05
24-0331	Emergency District Roof Repair 01564 - RITE-WAY ROOF CORPORATION	Completed West Valley Water District	4/10/2024 4/24/2024	0.00	7,504.00
24-0332	Intergration of Dionex sytem to Tesco Scada 00097 - TESCO CONTROLS INC	Outstanding West Valley Water District	4/15/2024 4/29/2024	0.00	5,160.00
24-0333	Earth Day setup rentals 01742 - CLASS'E PARTY RENTALS	Completed West Valley Water District	4/12/2024 4/26/2024	0.00	13,425.23
24-0334	Earth Day Items 02690 - GEIGER BROS	Completed West Valley Water District	4/12/2024 4/26/2024	0.00	2,674.80
24-0335	Earth Day Billboard 02712 - THE LAMAR COMPANIES	Completed West Valley Water District	4/12/2024 4/26/2024	0.00	1,200.00
24-0337	Development of Specs/Plans for Zone 6 Wrought Iron 01561 - MICHAEL BAKER INTERNATIONAL, INC	Outstanding West Valley Water District	4/16/2024 4/30/2024	0.00	15,125.00
24-0338	VMWARE 2024 anual subscription 00326 - CDW GOVERNMENT INC	Outstanding West Valley Water District	4/18/2024 5/2/2024	0.00	4,005.46
24-0339	Amplifier System Renovation 01563 - GOLDEN STAR TECHNOLOGY INC	Outstanding West Valley Water District	4/24/2024 5/8/2024	0.00	3,656.54
24-0340	Computer supplies April 2024 02325 - AMAZON.COM SALES INC	Outstanding West Valley Water District	4/25/2024 5/9/2024	0.00	3,686.16
24-0341	Urgent repairs to fencing at Tropical Flume site 02377 - EL ROD FENCE CO, INC	Outstanding West Valley Water District	4/25/2024 5/9/2024	0.00	2,089.00
24-0342	Earth Day DJ 02714 - AND LIMITED LLC	Completed West Valley Water District	4/24/2024 5/8/2024	0.00	4,200.00
24-0343	1 1/2" COPPER HARD K PIPE 00748 - YO FIRE	Completed West Valley Water District	4/29/2024 4/29/2024	0.00	620.80
24-0344	2" Meter Flange 00748 - YO FIRE	Completed West Valley Water District	4/29/2024 4/29/2024	0.00	330.00
24-0345	Hydro Excavator parts for Sludge @ Roemer 01654 - HAAKER EQUIPMENT COMPANY	Completed West Valley Water District	4/29/2024 5/13/2024	0.00	1,066.51

**Purchase Order Summary Report**

**Issued Date Range 04/01/2024 - 04/30/2024**

<b>PO Number</b>	<b>Description</b>	<b>Status</b>	<b>Issue Date</b>	<b>Trade Discount</b>	<b>Total</b>
24-0346	<b>Vendor</b> FBR Influent Booster A Motor	<b>Ship To</b> Outstanding	<b>Delivery Date</b> 4/29/2024	0.00	9,035.83
	01124 - GENERAL PUMP COMPANY INC	West Valley Water District	5/13/2024		

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**Purchase Order Count: (39)      Total Trade Discount: 0.00      Total: 422,942.43**

# Exhibit B





West Valley Water District, CA

# Purchase Order Change Report

## Change Details

PO Issue Dates: -  
PO Change Dates: 04/01/2024 - 04/30/2024

Purchase Order	Purchase Order Description	Vendor	Ship To Code	Attention To	Issue Date	Amount	Shipping	Tax	Discount	Total Amount
<a href="#">24-0004</a>	Blanket PO for Chlorine for Roemer	<a href="#">01641 - HASA INC.</a>	WVWD		7/10/2023	120,000.00	0.00	0.00	0.00	120,000.00
Packet	Change Description	Change Reason	Change Date	Changed By	Void PO					
POPKT06919	Change Order for Additional Funds	Change Order for Additional Funds to end of FY	4/10/2024	Melissa Blount						

### Purchase Order Changes

What Changed	Changed From	Changed To
Amount:	90,000.00	120,000.00

### Added Item

Item	Commodity Code	Department	Sales Tax Code	Needed By	Units	Price	Amount	Shipping	Tax	Discount	Total Amount
Change Order - Increase to PO #3	Service	5390			0.00	0.00	30,000.00	0.00	0.00	0.00	30,000.00
	Distributions Account	Project Account Key	Separate Sales Tax	Percent	Amount						
	<a href="#">100-5390-530-5401</a>	P17060		100.00%	30,000.00						

### Account Summary

Account	Changed From	Changed To	Voided	Difference
<a href="#">100-5390-530-5401</a>	90,000.00	120,000.00	0.00	30,000.00
<b>Report Totals:</b>	<b>90,000.00</b>	<b>120,000.00</b>	<b>0.00</b>	<b>30,000.00</b>

### Fund Summary

Fund	Changed From	Changed To	Voided	Difference
100	90,000.00	120,000.00	0.00	30,000.00
<b>Report Totals:</b>	<b>90,000.00</b>	<b>120,000.00</b>	<b>0.00</b>	<b>30,000.00</b>