



**WEST VALLEY WATER DISTRICT  
855 W. BASE LINE ROAD, RIALTO, CA 92376  
PH: (909) 875-1804  
WWW.WVWD.ORG**

**SPECIAL FINANCE COMMITTEE MEETING  
AGENDA**

**Tuesday, April 14, 2026, 5:00 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**

**Director Daniel Jenkins, Chair  
Vice President Angela Garcia**

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

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

## **CALL TO ORDER**

## **PUBLIC PARTICIPATION**

Any person wishing to speak to the Board of Directors on matters listed or not listed on the agenda, within its jurisdiction, is asked to complete a Speaker Card and submit it to the Board Secretary, if you are attending in person. For anyone joining on Zoom, please wait for the Board President's instruction to indicate that you would like to speak. Each speaker is limited to three (3) minutes. Under the State of California Brown Act, the Board of Directors is prohibited from discussing or taking action on any item not listed on the posted agenda. Comments related to noticed Public Hearing(s) and Business Matters will be heard during the occurrence of the item.

Public communication is the time for anyone to address the Board on any agenda item or anything under the jurisdiction of the District. Also, please remember that no disruptions from the crowd will be tolerated. If someone disrupts the meeting, they will be removed.

## **DISCUSSION ITEMS**

1. Updates to the Finance Committee
2. A Resolution of the Board of Directors of the West Valley Water District Regarding Intention to Issue Tax-Exempt Obligations **PG 5**
4. Minutes for the March 9, 2026, Regular Committee Meeting **PG 19**
5. Monthly Cash Disbursements Report - March 2026 **PG 23**
6. Treasurer's Report - February 2026 **PG 47**
7. Revenue and Expenditures Report - March 2026 **PG 65**
8. Purchase Order Report - March 2026 **PG 71**
9. Third Quarter Financial Report Fiscal Year 2025-26 **PG 77**
10. Change to Committee Meeting Time **PG 81**

## **ADJOURN**

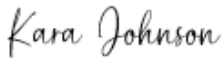
**Please Note:**

Material related to an item on this Agenda submitted to the Committee after distribution of the agenda packet are available for public inspection in the District's office located at 855 W. Baseline, Rialto, during normal business hours. Also, such documents are available on the District's website at [www.wvwd.org](http://www.wvwd.org) subject to staff's ability to post the documents before the meeting.

Pursuant to Government Code Section 54954.2(a), any request for a disability-related modification or accommodation, including auxiliary aids or services, in order to attend or participate in the above-agendized public meeting should be directed to the Acting Board Secretary, Kara Johnson, at least 72 hours in advance of the meeting to ensure availability of the requested service or accommodation. Ms. Johnson may be contacted by telephone at (909) 875-1804 ext. 703, or in writing at the West Valley Water District, P.O. Box 920, Rialto, CA 92377-0920.

**DECLARATION OF POSTING:**

I declare under penalty of perjury, that I am employed by the West Valley Water District and posted the foregoing Agenda at the District Offices on April 13, 2026.



Kara Johnson, Acting Board Secretary

*Date Posted: April 13, 2026*





## STAFF REPORT

**DATE:** April 13, 2026  
**TO:** Finance Committee  
**FROM:** Jose Velasquez, Chief Financial Officer  
**SUBJECT:** A Resolution of the Board of Directors of the West Valley Water District Regarding Intention to Issue Tax-Exempt Obligations

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### **STRATEGIC GOAL:**

Strategic Goal 6 – Demonstrate Effective Financial Stewardship; Objective 6C - Prioritize Long-Term Financial Stability; Objective 6D - Maintain a Data Driven Approach and Financial-Based Decision-Making

### **MEETING HISTORY:**

N/A

### **BACKGROUND:**

The District is currently undertaking its capital improvement program on a pay-as-you-go basis, and the costs thereof are being paid by the District from its water system operations fund.

The District may elect to finance certain portions of its current capital improvement program, including the acquisition of land and construction of a new administrative headquarters and/or corporate operations building and yard, from tax-exempt obligations. Federal tax law allows the District to reimburse itself from the proceeds of tax-exempt obligations for capital costs that the District pays prior to the issuance of such tax-exempt obligations. In order to reimburse itself, the Board of Directors must adopt a resolution stating its intent to reimburse itself should tax-exempt obligations be issued.

### **DISCUSSION:**

Kutak Rock LLP, the District's bond counsel, has prepared a resolution (**Exhibit A**) permitting reimbursement of not to exceed \$50,000,000 for costs related to the current capital improvement program which are incurred before tax-exempt obligations, if any, are incurred. Costs that are eligible for reimbursement must have been paid no more than 60 days before the adoption of the resolution, and the reimbursement must occur within three years after the eligible costs are paid. The foregoing limitations do not apply to "soft" costs such as preliminary studies and reports.

Adoption of the reimbursement Resolution will allow for reimbursement of acquisition- and construction-related costs incurred by the water system operations fund, which will replenish funds available for ongoing maintenance and operations.

The reimbursement Resolution also includes authority for authorized officers of the District to enter into an engagement letter (**Exhibit B**) with Kutak Rock LLP under which Kutak Rock LLP will serve as bond and disclosure counsel to the District in connection with the bond financing. Kutak Rock LLP's fees will be fully contingent on the issuance of bonds and are proposed at not to exceed \$75,000 for a publicly sold issuance, which requires a bond disclosure and a credit rating, or not to exceed \$45,000 for a privately sold issuance.

**FISCAL IMPACT:**

There is no fiscal impact for adopting Resolution No. 2026-08 of the Board of Directors of the West Valley Water District Regarding Intention to Issue Tax-Exempt Obligations.

**REQUESTED ACTION:**

Forward a recommendation to the Board of Directors to approve and adopt Resolution No. 2026-08 of the Board of Directors of the West Valley Water District Regarding Intention to Issue Tax-Exempt Obligations.

**Attachments**

[Resolution 2026-08 and Exhibit A.pdf](#)

[Exhibit B - Engagement Letter - Kutak Rock - 2026 Bonds.pdf](#)

**RESOLUTION NO. 2026-08**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE WEST VALLEY WATER DISTRICT REGARDING INTENTION TO ISSUE TAX-EXEMPT OBLIGATIONS**

**WHEREAS**, the West Valley Water District (the “District”) is a County Water District formed under the County Water District Law set forth in Water Code Section 30000 *et seq.*; and

**WHEREAS**, the District is authorized to acquire, construct and install property which is necessary for its operation; and

**WHEREAS**, the District desires to finance the costs of acquiring, constructing and installing certain capital improvements, as provided in Exhibit A attached hereto and incorporated herein (the “Project”); and

**WHEREAS**, the District intends to finance the acquisition, construction and installation of the Project or portions of the Project with the proceeds of the sale of obligations the interest upon which is excluded from gross income for federal income tax purposes (the “Obligations”); and

**WHEREAS**, the District desires to pay certain costs with respect to the Project prior to the issuance of the Obligations from available moneys of the District and to reimburse itself for such costs from a portion of the proceeds of the sale of the Obligations; and

**WHEREAS**, the District desires to retain the services of Kutak Rock LLP to serve as bond counsel in connection with the issuance of the Obligations.

**NOW, THEREFORE, BE IT RESOLVED THAT THE BOARD OF DIRECTORS OF THE WEST VALLEY WATER DISTRICT DOES HEREBY RESOLVE AS FOLLOWS:**

**SECTION 1. Recitals.** The foregoing recitals are true and correct.

**SECTION 2. Intention to Reimburse.** The District reasonably expects, and hereby states its intention, to reimburse itself for Project costs incurred prior to the issuance of the Obligations with proceeds of the Obligations. Exhibit A describes either the general character, type, purpose and function of the Project or the fund or account from which Project costs are to be paid and the general functional purpose of the fund or account.

**SECTION 3. Reimbursement Amount.** The reasonably expected maximum principal amount of the Obligations that is anticipated to be used for such reimbursement is \$50,000,000.

**SECTION 4. Timing of Adoption of Resolution.** Except as described in Section 8 below, this resolution is being adopted not later than 60 days after the payment of the original expenditures (the “Expenditures Date or Dates”).

**SECTION 5. Timing of Issuance of Obligations.** Except as described in Section 8 below, the expected date of issue of the Obligations will be within 18 months of the later of: (a) the Expenditure Date or Dates; or (b) the date that the Project is placed in service; provided that the reimbursement may not be made more than three years after the Expenditure Date or Dates.

**SECTION 6. No Expectation to Pay Debt Service.** Proceeds of the Obligations to be used to reimburse the District for Project costs are not expected to be used, within one year of reimbursement, directly or indirectly to pay debt service with respect to any obligation (other than to pay current debt service coming due within the next succeeding one year period on any tax-exempt obligation of the District (other than the Obligations)) or to be held as a reasonably required reserve or replacement fund with respect to an obligation of the District or any entity related in any manner to the District, or to reimburse any expenditure that was originally paid with the proceeds of any obligation, or to replace funds that are or will be used in such manner.

**SECTION 7. No Other Moneys.** This resolution is consistent with the budgetary and financial circumstances of the District as of the date hereof. No moneys from sources other than the Obligations are, or are reasonably expected to be, reserved, allocated on a long-term basis or otherwise set aside by the District (or any related party) pursuant to their budget or financial policies with respect to the Project costs. To the best of our knowledge, this Board of Directors is not aware of the previous adoption of official intents by the District that have been made as a matter of course for the purpose of reimbursing expenditures and for which tax-exempt obligations have not been issued.

**SECTION 8. Exceptions.** The limitations described in Sections 4 and 5 above do not apply to: (a) costs of issuance of the Obligations; (b) an amount not in excess of the lesser of \$100,000 or five percent (5%) of the proceeds of the Obligations; or (c) any preliminary expenditures, such as architectural, engineering, surveying, soil testing, and similar costs other than land acquisition, site preparation, and similar costs incident to commencement of construction, not in excess of twenty percent (20%) of the aggregate issue price of the Obligations that finances the Project for which the preliminary expenditures were incurred.

**SECTION 9. Official Action.** This resolution is adopted as official action of the District in order to comply with Treasury Regulation § 1.150-2 and any other regulations of the Internal Revenue Service relating to the qualification for reimbursement of District expenditures incurred prior to the date of issue of the Obligations, is part of the District's official proceedings, and will be available for inspection by the general public at the main administrative office of the District.

**SECTION 10. Retention of Bond Counsel.** The District retains Kutak Rock LLP, as bond and disclosure counsel, in connection with the proposed issuance of the Obligations. The President and Vice President of the Board of Directors and the General Manager, Assistant General Manager and Chief Financial Officer of the District are hereby authorized to enter into an agreement with Kutak Rock LLP in substantially the form on file with the District. Payment of fees and expenses with respect to such agreement shall be contingent upon the issuance of the Obligations.

**SECTION 11. Effectiveness.** This resolution shall take effect immediately.

**PASSED, APPROVED AND ADOPTED** this \_\_\_\_ day of April, 2026.

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KELVIN MOORE  
President  
Board of Directors  
West Valley Water District

ATTEST:

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KARA JOHNSON  
Acting Board Secretary

**CERTIFICATION**

I, Kara Johnson, Acting Board Secretary of the West Valley Water District, do hereby certify that the foregoing Resolution No. 2026-08 was duly adopted by the Board of Directors of the West Valley Water District at a regular meeting held on April \_\_\_\_, 2026, by the following vote:

AYES: BOARD MEMBERS:  
NOES: BOARD MEMBERS:  
ABSENT: BOARD MEMBERS:  
ABSTAIN: BOARD MEMBERS:

Dated:

\_\_\_\_\_  
KARA JOHNSON  
Acting Board Secretary

## **EXHIBIT A**

### **DESCRIPTION OF PROJECT**

Acquisition of land for site of District administrative headquarters with supporting facilities, demonstration garden and public outreach space, corporate operations yard and building, warehouse, fleet storage and parking, along with associated appurtenances.

All work and services required to design and construct new District administrative headquarters with supporting facilities, demonstration garden and public outreach space, corporate operations yard and building, warehouse, fleet storage and parking, along with required on and offsite improvements, above and underground utilities and associated appurtenances.

Improvements to Oliver P. Roemer Water Filtration Facility.

Other miscellaneous water system capital improvements.

# EXHIBIT B

March 2, 2026

**VIA EMAIL**

West Valley Water District  
Attention: Jose Velasquez, Chief Financial Officer  
855 West Base Line Road  
Rialto, California 92377  
jvelasquez@wvwd.org

*Re: Agreement for Legal Services – 2026 Bonds*

Dear Jose,

Thank you for the opportunity to provide legal services (the “**Legal Services**”) to West Valley Water District (the “**District**”). The Legal Services to which this letter (this “**Letter**”) relates consist of bond and disclosure counsel services in connection with the District’s possible issuance of bonds to finance a new administrative headquarters and/or operations yard and building and to refinance the District’s 2016 bond issuance to the extent that debt service savings can be achieved thereby (the “**Bonds**”).

The purpose of this Letter is to describe the terms and conditions on which the District has engaged Kutak Rock LLP (the “**Firm**”) to provide the Legal Services. This Letter does not engage the Firm to represent the District with respect to any matters which are not specifically described herein. The District agrees that the Firm is not acting as the District’s General Counsel and agrees not to identify the Firm as the District’s General Counsel or outside General Counsel in any manner. Because of the limited scope of our engagement, we may not be aware of all legal and business issues related to the District or any of its affiliated entities. The District acknowledges that the Firm is acting as its legal counsel only with respect to the scope of the Legal Services described herein, and the District is not relying on the Firm for accounting, financial or related advice.

1. **Services to be Provided by Firm.** As set forth in greater detail in Exhibit A, the Firm will: (i) advise the District with respect to the legal structuring options for the Bonds; (ii) if needed, establish a counterpart entity such as a financing corporation or joint powers authority to assist the District in the issuance of the Bonds; (iii) prepare resolutions of the District and any counterpart entity approving the Bonds and the Bond documents and assist in the preparation of related staff reports; (iv) draft all legal and disclosure documents related to the Bonds; (v) undertake a tax analysis and prepare tax documents to the extent that the Bonds can be issued on

a tax-exempt basis; and (v) prepare closing documents and deliver opinions as to the validity and tax-exempt nature of the Bonds.

2. **Entity Representation.** The Firm is being engaged by the District to provide advice to the District, as an entity, in connection with the Legal Services. While the Firm may be meeting and interacting with the District's Board of Directors, senior administrative staff, managers, employees, District financial consultants and other representatives of the District during the course of the provision of Legal Services, the Firm is not acting as legal counsel to any of these persons in their individual capacities in connection with the Legal Services or otherwise. The Firm encourages these individuals to seek separate legal counsel if necessary or relevant.

3. **Cooperation by District; Communications.** The District agrees to cooperate with the Firm as necessary to allow the Firm to provide competent legal representation with respect to the Legal Services. Among other things, the District agrees to provide the Firm with all documents and other relevant and material information needed by the Firm to provide the Legal Services. While the Firm will provide the District with the Firm's recommendations as to courses of action available to the District, the District retains the right to make the final decision with respect to any issue about which the Firm provides the Legal Services.

We understand that the Firm is to report to and take direction from Mr. Jose Velasquez, the District's Chief Financial Officer, and other individuals reporting to Mr. Velasquez, for this engagement. If you prefer that the Firm report to another person or persons, please let us know.

Unless we hear differently from you, the Firm may communicate with you and other representatives of the District by electronic mail, mobile phone or similar electronic devices. You and other representatives of the District are welcome to communicate with us by electronic mail or mobile phone or such similar electronic devices. Please remember that these forms of communication may not be secure and that you should avoid sending sensitive or confidential communications in this way unless they are encrypted adequately. The District's privacy and confidentiality are important to the Firm, but we cannot guarantee the privacy or confidentiality of any information sent by you or other representatives of the District by means of these forms of communication.

4. **Kutak Rock Team.** Our goal is to provide the District with high-quality legal services in a timely and cost-efficient manner. Cyrus Torabi, as a partner in the Firm's Public Finance practice, will be the primary contact for the Legal Services. Mr. Torabi will be assisted by Mr. Albert R. Reyes, a partner in the Firm's Public Finance practice, by Mr. Matthias Edrich, a partner in the Firm's Public Finance Tax practice and by one or more other partners, associates, lawyers and paralegals, as necessary. Each member of the Firm's team will strive to make themselves available on a timely basis to answer questions and discuss issues pertaining to the Legal Services, in a manner that aims to reduce legal time and costs to the District.

5. **Fee Arrangement.** The District agrees to pay the Firm an all-inclusive and fully contingent fixed fee for the legal services performed by the Firm in connection with this engagement. In the event of a public issuance of Bonds, such fee shall be **\$75,000**. In the event of a private placement of Bonds, such fee shall be **\$45,000**. The Firm's fee will be *fully contingent on the successful issuance of Bonds* and, if the Bonds are not issued, the Firm will not be owed a fee unless otherwise agreed to by the District.

The Firm normally records time in one-tenth of an hour (six-minute) intervals for actual time spent on a matter, including, if appropriate, required travel time. The hourly billing rate for Messrs. Torabi and Reyes is \$580 per hour and the hourly billing rate for Mr. Edrich is \$840 per hour. In addition, other attorneys and paralegals may be involved in the Legal Services, and their time will be billed at their standard hourly rates, which range from \$265 - \$445 for associates and \$175 - \$275 for paralegals. These standard billing rates are subject to periodic adjustment, and such adjustments may occur during the course of our representation, including as of January 1, 2027. We will notify you in writing of any change in applicable billing rates that occur during the course of the Firm's engagement for this matter.

6. **No Retainer.** We will not require a retainer from the District for this engagement, although should the nature or scope of our engagement change, we reserve the right to request a retainer.

7. **Costs, Expenses and Disbursements.** The Firm would not expect to be reimbursed by the District for costs, expenses and disbursements that the Firm incurs in connection with our engagement for the Legal Services. We reserve the right to require the District to pay directly any significant expenses, such as filing and registration fees.

8. **Billing and Payment.** We will bill for our services upon the issuance of the Bonds and the delivery of our closing opinion. Fees may be paid by check or wire transfer pursuant to the instructions set forth on our invoices. Please feel free to contact me directly if you have questions about any of our statements or would like to know the amount of fees and disbursements that have been recorded on our accounting system but not yet billed.

9. **Concurrent Representation.** Because of the nature and scope of the Firm's legal practice, we are, from time to time, asked to concurrently represent one client in a particular case or matter and another client in a different matter. If, in our professional judgment, the representation of one client will not be directly adverse to the representation of another client, we can undertake the concurrent representation without any effect on the other responsibilities we have to either client. The Firm also represents clients in competing or similar businesses. You acknowledge that you do not consider such concurrent representation, in unrelated matters where the interests of the clients are not directly adverse, to be inappropriate. In addition, because we represent many other clients throughout the United States of America, we cannot institute litigation against these clients. If representation of the District's interests in connection with the Legal

Services would require such action, we reserve the right to either withdraw from representation of the District or, after consultation with you, refer that particular litigation matter to other counsel to handle.

10. **Subpoena, Depositions and Related Matters.** If we are required to respond to a subpoena of our records relating to services we have performed for the District in connection with the Legal Services, or to testify by deposition or otherwise concerning such services, we will first consult with you as to whether you wish to supply the information demanded or assert the District's attorney-client privilege to the extent that the District may properly do so. The District agrees to reimburse us for our time and expenses incurred in analyzing and responding to any such demand, including review of records, appearing at depositions or hearings and otherwise litigating issues raised by the request.

11. **Discharge and Withdrawal.** The District may terminate our engagement as its legal counsel in connection with the Legal Services by notifying the Firm thereof in writing. Similarly, the Firm may withdraw as legal counsel to the District in connection with the Legal Services and terminate this engagement by notifying you thereof in writing. In either event, the District will be required to pay all of the Firm's fees for services rendered and expenses incurred through the date of termination. All fees and expenses will be due and payable on the date of termination, with late charges, if any.

12. **Document Retention.** If, upon termination or completion of the Legal Services, the District wishes to have its documents in our possession delivered to the District, please advise us. Otherwise, all such documents will be stored for a reasonable amount of time and will thereafter be destroyed in accordance with our established document retention policy.

13. **Completion of Matter.** After completion of the Legal Services or earlier termination of our representation of the District in connection with such Legal Services, we will not continue to review matters or update the District concerning legal developments, such as changes in applicable laws or regulations, that may be relevant to the Legal Services unless you specifically request in writing that we do so. If you do ask us to review a specific matter on which we have previously worked, we will consider that a new representation.

14. **No Guarantee.** We will perform our professional services for the District to the best of our ability, but we cannot make and have not made any guarantees regarding the outcome of our work in connection with the Legal Services.

15. **Entire Agreement; Amendment.** This Letter contains the entire agreement between the District and the Firm regarding the professional legal representation described herein. Except for the periodic fee adjustments described herein, the agreements in this Letter may be amended only in writing signed by the District and the Firm.

# KUTAKROCK

West Valley Water District  
2026 Bonds  
Page 5

16. **No Third-Party Beneficiaries.** This Letter is an agreement between the District and the Firm, and neither this Letter nor the performance of the terms hereof create any rights in any other person. There are no third-party beneficiaries to this Letter.

17. **Applicable Law.** This Letter will be construed, interpreted and governed by the laws of the State of California without regard to the principles of conflicts of law.

If this Letter correctly sets forth the terms of our engagement and is acceptable to the District, please have an authorized signatory of the District sign on the lines provided for their signature and return it to this office. You may deliver a countersigned copy of this Letter by email or other means of electronic transmission.

We look forward to working with you to provide the Legal Services. Throughout our representation, we want you and the District to be satisfied with the professional services we perform on the District's behalf. Accordingly, we invite your inquiry if you have any questions concerning any aspect of our representation.

Very truly yours,

KUTAK ROCK LLP  
*/s/ Cyrus Torabi*  
Cyrus Torabi, Partner

The agreements in the foregoing Letter, including Exhibit A, attached hereto, have been read and approved as of the date set forth below.

WEST VALLEY WATER DISTRICT

By: \_\_\_\_\_  
Name: Jose Velasquez  
Title: Chief Financial Officer

**EXHIBIT A  
TO ENGAGEMENT LETTER**

**KUTAK ROCK  
LEGAL SERVICES**

Advise District with respect to legal structuring options for the Bonds

If needed, establish a counterpart entity such as a financing corporation or joint powers authority to assist the District in the issuance of the Bonds

Prepare resolutions of the District and any counterpart entity approving the Bonds and the Bond documents

Attend District Board of Directors meetings at which the issuance of the Bonds is discussed and considered

Cooperate with District's financial consultants with respect to the legal and financing structure for the Bonds and participate in the process of obtaining a rating for the Bonds, if required for a public sale

Draft all legal and disclosure documents, including escrow and/or redemption instructions with respect to the refunding of the District's 2016 Bonds

Finalize the securities disclosure for the Bonds and make it available to investors

Prepare closing documents and deliver opinions as to the validity and tax-exempt nature of the Bonds

**MINUTES**  
**FINANCE COMMITTEE MEETING**  
**of the**  
**WEST VALLEY WATER DISTRICT**  
**March 9, 2026**

**I. CALL TO ORDER**

Chair Jenkins called the Finance Committee meeting to order at 5:04 p.m.

<b>Attendee Name</b>	<b>Present</b>	<b>Absent</b>	<b>Late</b>	<b>Arrived</b>
Daniel Jenkins	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Angela Garcia	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
John Thiel	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Linda Jadeski	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Jose Velasquez	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Gustavo Gutierrez	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Luz Granados	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Elva Vizcaino	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

**II. PUBLIC PARTICIPATION**

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

**III. DISCUSSION ITEMS**

1. Updates to Finance Committee

Chief Financial Officer Velasquez reported on 115 Trust for prefunding of OPED & Pension, Resolution needed before bond issuance for new headquarters location, and property acquisition for new headquarters building.

2. Minutes of the January 12, 2026, and February 9, 2026, Regular Meeting

The Committee approved the minutes.

3. Purchase Order Report – February 2026

Chief Financial Officer Velasquez presented the staff report. Staff was directed to present the item at the next Board meeting for approval.

**RESULT: REFERRED TO BOARD**

**Next: 03/19/2026 6:00 PM**

4. Revenue and Expenditures Report – February 2026

Chief Financial Officer Velasquez presented the staff report. Staff was directed to present the item at the next Board meeting for approval.

**RESULT: REFERRED TO BOARD**

**Next: 03/19/2026 6:00 PM**

5. Monthly Cash Disbursements Report – February 2026

Chief Financial Officer Velasquez presented the staff report. Staff was directed to present the item at the next Board meeting for approval.

**RESULT: REFERRED TO BOARD**

**Next: 03/19/2026 6:00 PM**

6. Treasurer's Report – January 2026

Chief Financial Officer Velasquez presented the staff report. Staff was directed to present the item at the next Board meeting for approval.

**RESULT: REFERRED TO BOARD**

**Next: 03/19/2026 6:00 PM**

7. Purchase for Fleet Replacement Vehicles

Chief Financial Officer Velasquez presented the staff report. Staff was directed to present the item at the next Board meeting for approval.

**RESULT: REFERRED TO BOARD**

**Next: 03/19/2026 6:00 PM**

8. Purchase for Hydration Van Conversion Services

Chief Financial Officer Velasquez presented the staff report. Staff was directed to present the item at the next Board meeting for approval.

**RESULT:           REFERRED TO BOARD**

**Next: 03/19/2026 6:00 PM**

**IV. ADJOURN**

Chair Jenkins adjourned the meeting at 6:11 p.m.

**ATTEST:**

\_\_\_\_\_  
**Kara Johnson, Acting Board Secretary**

Minutes were approved on \_\_\_\_\_ by the Finance Committee of the West Valley Water District.





## STAFF REPORT

**DATE:** April 13, 2026  
**TO:** Finance Committee  
**FROM:** Jose Velasquez, Chief Financial Officer  
**SUBJECT:** Monthly Cash Disbursements Report - March 2026

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### **STRATEGIC GOAL:**

Strategic Goal 6 – Demonstrate Effective Financial Stewardship, Objective 6D - Maintain a Data Driven Approach and Financial-Based Decision-Making

### **MEETING HISTORY:**

N/A

### **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

### **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 March 2026 Cash Disbursement Reports.

### **REQUESTED ACTION:**

Forward a recommendation to the Board of Directors to approve the March 2026 Cash Disbursements Reports.

**Attachments**

[Exhibit A - 2026 March Cash Disbursements Board Report.pdf](#)

[Exhibit B - 2026 March Cash Disbursements Payroll.pdf](#)

# EXHIBIT A

**WEST VALLEY WATER DISTRICT**

CASH DISBURSEMENT REPORT  
MARCH 2026

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
9602	360 GLOBAL TECHNOLOGY LLC	APRIL 2026 SERVICE FEE	\$ 500.00	
9603	ABF PRINTS INC	VEHICLE INSPECTION SHEETS	\$ 824.29	
9604	AIR & HOSE SOURCE INC	PRODUCTION SUPPLIES	\$ 181.02	
9604	AIR & HOSE SOURCE INC	PRODUCTION SUPPLIES	\$ 66.81	
9605	ALBERT A WEBB ASSOCIATES	18 inch Diameter Transmission Main Crossing Frwy	\$	431.73
9606	BENNETT, ESTEVAN	CMUA 2026 LYFT TRANSPORTATION	\$ 46.57	
9606	BENNETT, ESTEVAN	FEBRUARY 2026 MILEAGE REIMB	\$ 46.84	
9607	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 15.00	
9607	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 15.00	
9607	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 15.00	
9607	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 44.00	
9607	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 825.50	
9607	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 36.00	
9607	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 90.00	
9607	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 7.50	
9607	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 202.50	
9607	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 142.50	
9607	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 90.00	
9607	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 36.00	
9607	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 202.50	
9607	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 142.50	
9607	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 46.00	
9607	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 90.00	
9607	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 19.50	
9607	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 19.50	
9607	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 19.50	
9607	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 250.50	
9607	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 19.50	
9607	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 243.00	
9607	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 243.00	
9607	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 2,024.00	
9607	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 267.50	
9607	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELL# 6	\$ 182.50	
9607	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 267.50	
9607	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 374.00	
9607	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 40.00	
9607	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 204.00	
9607	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 267.50	
9607	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 12.00	
9607	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 215.00	
9607	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 75.00	
9607	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 90.00	
9607	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 123.50	
9607	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
9607	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
9607	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 70.00	
9607	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 123.50	
9607	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 90.00	
9607	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
9607	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
9607	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 123.50	
9607	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 90.00	
9607	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
9607	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	

**WEST VALLEY WATER DISTRICT**

CASH DISBURSEMENT REPORT  
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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
9609	CRB SECURITY SOLUTIONS	MONITORING SERVICES-FEB 2026	\$ 34.50	
9609	CRB SECURITY SOLUTIONS	MONITORING SERVICES-FEB 2026	\$ 34.50	
9609	CRB SECURITY SOLUTIONS	MONITORING SERVICES-FEB 2026	\$ 209.00	
9609	CRB SECURITY SOLUTIONS	MONITORING SERVICES-FEB 2026	\$ 69.00	
9609	CRB SECURITY SOLUTIONS	MONITORING SERVICES-FEB 2026	\$ 135.00	
9609	CRB SECURITY SOLUTIONS	MONITORING SERVICES-FEB 2026	\$ 172.50	
9609	CRB SECURITY SOLUTIONS	MONITORING SERVICES-FEB 2026	\$ 69.00	
9609	CRB SECURITY SOLUTIONS	MONITORING SERVICES-FEB 2026	\$ 448.50	
9609	CRB SECURITY SOLUTIONS	MONITORING SERVICES-FEB 2026	\$ 204.50	
9609	CRB SECURITY SOLUTIONS	MONITORING SERVICES-FEB 2026	\$ 827.50	
9610	ENGINEERING RESOURCES INC	Lord Ranch Facilities Project	\$	22,739.75
9611	FAST SIGNS	ALUMINUM COMPOSITE 3MM	\$ 47.45	
9611	FAST SIGNS	VINYL TRUCK GRAPHICS FOR TRUCK 2 SETS	\$ 312.60	
9611	FAST SIGNS	VINYL GRAPHIC FOR VEHICLE	\$ 45.15	
9612	FASTENAL COMPANY	SHOP SUPPLIES	\$ 322.71	
9612	FASTENAL COMPANY	SHOP SUPPLIES	\$ 136.87	
9612	FASTENAL COMPANY	SHOP SUPPLIES	\$ 199.73	
9613	GARCIA, ANGELA	FEBRUARY 2026 MILEAGE REIMB	\$ 52.49	
9614	HARRINGTON INDUSTRIAL PLASTICS	PRODUCTION SUPPLIES	\$ 722.16	
9614	HARRINGTON INDUSTRIAL PLASTICS	PRODUCTION SUPPLIES	\$ 722.16	
9615	HASA INC.	CHEMICALS-WELLS	\$ 137.46	
9615	HASA INC.	CHEMICALS-WELLS	\$ 381.84	
9615	HASA INC.	CHEMICALS-BLF	\$ 908.78	
9616	INFOSEND INC	Post Rate Adoption	\$ 1,798.83	
9617	JENKINS, DANIEL	FEBRUARY 2026 MILEAGE REIMB	\$ 69.31	
9618	MCMASTER-CARR SUPPLY COMPANY	FBR SUPPLIES	\$ 186.40	
9618	MCMASTER-CARR SUPPLY COMPANY	FBR SUPPLIES	\$ 527.97	
9618	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 115.38	
9618	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 536.28	
9618	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 622.76	
9618	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 178.27	
9618	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 874.68	
9618	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 160.78	
9619	MOORE, KELVIN	FEBRUARY 2026 MILEAGE REIMB	\$ 84.83	
9620	OFFICE SOLUTIONS BUSINESS PRODUCTS & SERVICES	OFFICE SUPPLIES	\$ 163.44	
9620	OFFICE SOLUTIONS BUSINESS PRODUCTS & SERVICES	OFFICE SUPPLIES	\$ 13.74	
9621	RED WING BUSINESS ADVANTAGE ACCOUNT	SAFETY BOOTS-RYAN SMITH	\$ 250.00	
9622	SAFETY COMPLIANCE COMPANY	FIELD/OFFICE SAFETY MEETING-2/10/26	\$ 425.00	
9623	SAMBA HOLDINGS INC	HR SERVICES FEB 2026	\$ 174.56	
9624	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 9.21	
9624	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.35	
9624	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.01	
9624	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.83	
9624	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.04	
9624	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.83	
9624	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 45.93	
9624	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 7.81	
9624	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 31.48	
9624	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 1.58	
9624	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 3.92	
9624	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 6.16	
9624	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 7.31	
9624	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.76	
9624	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 7.31	

**WEST VALLEY WATER DISTRICT**

CASH DISBURSEMENT REPORT  
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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
9624	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.76	
9624	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 7.67	
9624	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.99	
9624	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.32	
9624	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 36.59	
9624	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 6.01	
9624	UNIFIRST CORPORATION	ROEMER JANITORIAL SERVICES	\$ 88.90	
9624	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 12.25	
9624	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 7.09	
9624	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 5.75	
9624	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 12.25	
9624	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 5.75	
9624	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 7.09	
9624	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 36.42	
9624	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 7.44	
9624	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.03	
9624	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 8.15	
9624	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 8.07	
9624	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.04	
9624	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.62	
9624	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.68	
9624	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.01	
9624	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.03	
9624	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 7.30	
9624	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 7.38	
9624	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 9.91	
9624	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 10.33	
9624	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 74.76	
9624	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.69	
9624	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.17	
9624	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.53	
9624	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.16	
9624	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.03	
9624	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 7.05	
9624	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 52.24	
9624	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 13.32	
9624	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 7.88	
9624	UNIFIRST CORPORATION	HQ JANITORIAL SERVICES	\$ 103.43	
9624	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 7.21	
9624	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 4.61	
9624	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 24.61	
9624	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 6.01	
9624	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 7.24	
9624	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 32.60	
9624	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 7.04	
9626	YOUNG, GREGORY A	FEBRUARY 2026 MILEAGE REIMB	\$ 44.81	
9627	ABF PRINTS INC	PVC SIGN	\$ 80.81	
9627	ABF PRINTS INC	10X3 BANNER WITH POLE	\$ 193.95	
9628	ACWA /JPIA	EE Adjusts	\$ 874.68	
9628	ACWA /JPIA	DELTACARE DENTAL PPO	\$ 9,401.76	
9628	ACWA /JPIA	DELTA DENTAL DHMO	\$ 585.97	
9628	ACWA /JPIA	EMPLOYEE ASSISTANCE PROGRAM	\$ 200.88	
9628	ACWA /JPIA	HEALTH INSURANCE	\$ 158,752.01	
9628	ACWA /JPIA	DELTACARE DENTAL PPO	\$ 669.55	



**WEST VALLEY WATER DISTRICT**

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9640	HASA INC.	CHEMICALS-WELLS	\$ 414.93	
9640	HASA INC.	CHEMICALS-WELLS	\$ 509.12	
9640	HASA INC.	CHEMICALS-WELLS	\$ 160.37	
9640	HASA INC.	CHEMICALS-ROEMER	\$ 5,696.48	
9641	LOPEZ, JOSE	IEUA WATER DISCOVERY CENTER RIBBON CUTTING	\$ 18.78	
9642	MCMaster-CARR SUPPLY COMPANY	FBR SUPPLIES	\$ 124.03	
9642	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 953.74	
9642	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 308.47	
9642	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 178.05	
9642	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 342.31	
9642	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 124.33	
9642	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 521.69	
9642	MCMaster-CARR SUPPLY COMPANY	ARSENIC SUPPLIES	\$ 786.96	
9642	MCMaster-CARR SUPPLY COMPANY	ARSENIC SUPPLIES	\$ 509.58	
9642	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 276.68	
9642	MCMaster-CARR SUPPLY COMPANY	ARSENIC SUPPLIES	\$ 567.51	
9642	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 72.28	
9642	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 94.94	
9642	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 963.49	
9642	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 217.89	
9642	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 904.61	
9642	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 226.60	
9642	MCMaster-CARR SUPPLY COMPANY	ARSENIC SUPPLIES	\$ 567.51	
9642	MCMaster-CARR SUPPLY COMPANY	ARSENIC SUPPLIES	\$ 103.49	
9642	MCMaster-CARR SUPPLY COMPANY	ARSENIC SUPPLIES	\$ 936.22	
9642	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 830.46	
9642	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 903.75	
9642	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 181.48	
9642	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 149.12	
9642	MCMaster-CARR SUPPLY COMPANY	ARSENIC SUPPLIES	\$ 598.40	
9642	MCMaster-CARR SUPPLY COMPANY	ARSENIC SUPPLIES	\$ 747.06	
9642	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 999.71	
9642	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 740.95	
9642	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 979.67	
9642	MCMaster-CARR SUPPLY COMPANY	ARSENIC SUPPLIES	\$ 298.81	
9642	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 997.05	
9642	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 726.27	
9642	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 157.09	
9642	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 29.57	
9642	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 943.38	
9642	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 573.46	
9642	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 23.13	
9642	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 314.07	
9642	MCMaster-CARR SUPPLY COMPANY	ARSENIC SUPPLIES	\$ 108.44	
9642	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 582.28	
9644	OFFICE SOLUTIONS BUSINESS PRODUCTS & SERVICES	OFFICE SUPPLIES	\$ 123.85	
9645	PANTALEON, SOCORRO	ACWA DC-MEALS/LODGING/UBER	\$ 41.91	
9645	PANTALEON, SOCORRO	ACWA DC-MEALS/UBER	\$ 8.19	
9645	PANTALEON, SOCORRO	ACWA DC-MEALS/UBER	\$ 8.19	
9645	PANTALEON, SOCORRO	ACWA DC-MEALS/UBER	\$ 27.68	
9645	PANTALEON, SOCORRO	ACWA DC-MEALS/LODGING/UBER	\$ 11.49	
9645	PANTALEON, SOCORRO	ACWA DC-MEALS/LODGING/UBER	\$ 76.62	
9645	PANTALEON, SOCORRO	ACWA DC-MEALS/LODGING/UBER	\$ 95.01	
9645	PANTALEON, SOCORRO	ACWA DC-MEALS/LODGING/UBER	\$ 9.24	

**WEST VALLEY WATER DISTRICT**

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9645	PANTALEON, SOCORRO	ACWA DC-MEALS/LODGING/UBER	\$ 11.29	
9645	PANTALEON, SOCORRO	ACWA DC-MEALS/UBER	\$ 93.62	
9645	PANTALEON, SOCORRO	ACWA DC-MEALS/LODGING/UBER	\$ 3,477.41	
9646	PICAZO'S FLOWER DESIGNS INC	MONTHLY PLANTS MAINT-JAN 2026	\$ 424.00	
9646	PICAZO'S FLOWER DESIGNS INC	MONTHLY PLANTS MAINT-FEB 2026	\$ 424.00	
9647	SAFE AND SOUND SECURITY INC	Security Camera Sys Expansion and Integration Proj	\$	3,566.43
9648	SB VALLEY MUNICIPAL	HYDROELECTRIC STATION PMT	\$ 331,100.00	
9648	SB VALLEY MUNICIPAL	HYDROELECTRIC STATION PMT	\$ 45,723.68	
9649	SHARP EXTERMINATOR INC	MONTHLY PEST CONTROL SERVICES-JAN 2026	\$ 290.00	
9649	SHARP EXTERMINATOR INC	MONTHLY PEST CONTROL SERVICES-FEB 2026	\$ 290.00	
9650	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.04	
9650	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 49.29	
9650	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.83	
9650	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 35.14	
9650	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 9.21	
9650	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.35	
9650	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.01	
9650	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 6.16	
9650	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 3.92	
9650	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 32.41	
9650	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 1.58	
9650	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 7.81	
9650	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.73	
9650	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 12.84	
9650	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.07	
9650	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 12.25	
9650	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.73	
9650	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.07	
9650	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 7.67	
9650	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.99	
9650	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 37.75	
9650	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.32	
9650	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 6.01	
9650	UNIFIRST CORPORATION	JANITORIAL SERVICES-ROEMER	\$ 95.06	
9650	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 7.76	
9650	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 7.76	
9650	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.03	
9650	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 7.44	
9650	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 38.70	
9650	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 8.15	
9650	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 7.69	
9650	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 7.69	
9650	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 8.07	
9650	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.04	
9650	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.17	
9650	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.62	
9650	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.68	
9650	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.01	
9650	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.03	
9650	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.69	
9650	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 7.30	
9650	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 7.38	
9650	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 9.91	
9650	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 10.33	

**WEST VALLEY WATER DISTRICT**

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<b>EFT/Check #</b>	<b>Vendor Name</b>	<b>Description</b>	<b>O &amp; M Amount</b>	<b>CIP Amount</b>
9650	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 77.24	
9650	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.16	
9650	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.53	
9650	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.03	
9650	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 7.88	
9650	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 7.05	
9650	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 54.37	
9650	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 11.89	
9650	UNIFIRST CORPORATION	JANITORIAL SERVICES-HQ	\$ 107.77	
9650	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 4.61	
9650	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 7.21	
9650	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 25.32	
9650	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 6.71	
9650	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 6.90	
9650	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 13.62	
9650	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 5.73	
9650	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 6.71	
9650	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 6.90	
9650	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 5.73	
9650	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 12.94	
9650	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 76.51	
9650	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 3.05	
9650	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 13.43	
9650	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 5.73	
9650	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 6.71	
9650	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 6.90	
9650	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 35.75	
9650	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 7.24	
9650	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 7.04	
9650	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 6.01	
9653	AIR & HOSE SOURCE INC	MAINT SHOP SUPPLIES	\$ 964.09	
9654	BEST BEST & KRIEGER LLP	LEGAL FEES-FEB 2026	\$ 4,418.06	
9654	BEST BEST & KRIEGER LLP	LEGAL FEES-FEB 2026	\$ 3,608.00	
9654	BEST BEST & KRIEGER LLP	LEGAL FEES-FEB 2026	\$ 264.94	
9654	BEST BEST & KRIEGER LLP	LEGAL FEES-FEB 2026	\$ 4,281.40	
9654	BEST BEST & KRIEGER LLP	LEGAL FEES-FEB 2026	\$ 996.64	
9655	BOOT BARN INC	SAFETY BOOTS-JOE SALDIVAR RETURNS	\$ (250.00)	
9655	BOOT BARN INC	SAFETY BOOTS-BRUCE MILLER	\$ 221.84	
9655	BOOT BARN INC	SAFETY BOOTS-ERIC ROSALES	\$ 180.24	
9656	DAVID N M TURCH	Federal Lobbyist Services	\$ 12,500.00	
9657	FASTENAL COMPANY	SHOP SUPPLIES	\$ 413.66	
9657	FASTENAL COMPANY	SHOP SUPPLIES	\$ 251.05	
9658	HARRINGTON INDUSTRIAL PLASTICS	PRODUCTION SUPPLIES	\$ 438.48	
9658	HARRINGTON INDUSTRIAL PLASTICS	PRODUCTION SUPPLIES	\$ 274.72	
9659	HILLTOP GEOTECHNICAL, INC.	Compaction Services and Testing	\$ 4,800.00	
9659	HILLTOP GEOTECHNICAL, INC.	Compaction Services and Testing	\$ 4,800.00	
9659	HILLTOP GEOTECHNICAL, INC.	Compaction Services and Testing	\$ 4,800.00	
9659	HILLTOP GEOTECHNICAL, INC.	Compaction Services and Testing	\$ 4,800.00	
9660	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 193.57	
9660	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 235.00	
9660	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 199.37	
9660	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 315.97	
9661	OFFICE SOLUTIONS BUSINESS PRODUCTS & SERVICES	OFFICE SUPPLIES	\$ 509.39	
9662	PAUL FRANK GRAVESANDE	420F BACKHOE MAINT	\$ 870.00	

**WEST VALLEY WATER DISTRICT**

CASH DISBURSEMENT REPORT  
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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
9663	RECYCLED AGGREGATE MATERIALS CO INC	MAINT SHOP SUPPLIES	\$ 53.65	
9664	RED WING BUSINESS ADVANTAGE ACCOUNT	SAFETY BOOTS-JAROLD HILL	\$ 250.00	
9664	RED WING BUSINESS ADVANTAGE ACCOUNT	SAFETY BOOTS-RICARDO MARROQUIN	\$ 250.00	
9665	UNIVAR USA INC	Phosphoric Acid for FBR Plant	\$ 5,268.98	
9666	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 44.00	
9666	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 15.00	
9666	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 657.00	
9666	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 825.50	
9666	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 90.00	
9666	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 36.00	
9666	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 19.50	
9666	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 202.50	
9666	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 142.50	
9666	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 90.00	
9666	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 36.00	
9666	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 243.00	
9666	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 243.00	
9666	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 267.50	
9666	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELL# 6	\$ 182.50	
9666	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELL# 11	\$ 182.50	
9666	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 547.00	
9666	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 90.00	
9666	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 123.50	
9666	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 75.00	
9666	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 164.00	
9666	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 90.00	
9666	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 123.50	
9666	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 70.00	
9666	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
9666	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 70.00	
9666	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
9667	ENGINEERING RESOURCES INC	Lord Ranch Facilities Project		\$ 11,238.75
9668	EVOQUA WATER TECHNOLOGIES LLC	Well 41 Inspect and clean IX Vessels	\$ 4,500.00	
9669	FASTENAL COMPANY	SHOP SUPPLIES	\$ 281.54	
9669	FASTENAL COMPANY	SHOP SUPPLIES	\$ 68.27	
9669	FASTENAL COMPANY	SHOP SUPPLIES	\$ 241.78	
9669	FASTENAL COMPANY	SHOP SUPPLIES	\$ 563.08	
9670	HASA INC.	CHEMICALS-WELLS	\$ 181.48	
9670	HASA INC.	CHEMICALS-WELLS	\$ 309.59	
9670	HASA INC.	CHEMICALS-WELLS	\$ 536.44	
9670	HASA INC.	CHEMICALS-WELLS	\$ 651.20	
9670	HASA INC.	CHEMICALS-WELLS	\$ 533.77	
9670	HASA INC.	CHEMICALS-WELLS	\$ 160.13	
9670	HASA INC.	CHEMICALS-BLF	\$ 1,601.31	
9670	HASA INC.	CHEMICALS-PERCHLORATE	\$ 256.21	
9670	HASA INC.	CHEMICALS-ROEMER	\$ 3,626.65	
9671	HERRERA, ALBERT	D3 CERTIFICATION	\$ 90.00	
9672	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 793.57	
9672	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 450.49	
9672	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 599.67	
9672	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 873.50	
9672	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 995.23	
9672	MCMASTER-CARR SUPPLY COMPANY	MAINTENANCE SUPPLIES	\$ 226.17	
9673	RECYCLED AGGREGATE MATERIALS CO INC	MAINTENANCE SHOP SUPPLIES	\$ 61.65	

**WEST VALLEY WATER DISTRICT**

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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
9674	SAFETY COMPLIANCE COMPANY	FIELD SAFETY MEETING 2/24/26	\$ 225.00	
9675	STERLING WATER TECHNOLOGIES LLC	Aluminum Chlorohydrate for Roemer	\$ 30,194.22	
9676	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.83	
9676	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.04	
9676	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 48.41	
9676	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 11.14	
9676	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.01	
9676	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.35	
9676	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 9.21	
9676	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.04	
9676	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.83	
9676	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.01	
9676	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 9.21	
9676	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 10.20	
9676	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.35	
9676	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 48.41	
9676	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 1.58	
9676	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 3.92	
9676	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 6.16	
9676	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 7.81	
9676	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 31.48	
9676	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 1.58	
9676	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 3.92	
9676	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 6.16	
9676	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 7.81	
9676	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 31.48	
9676	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.76	
9676	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 7.31	
9676	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 6.01	
9676	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 36.59	
9676	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.32	
9676	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 7.67	
9676	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.99	
9676	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 36.59	
9676	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 6.01	
9676	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.32	
9676	UNIFIRST CORPORATION	JANITORIAL SERVICES-ROEMER	\$ 88.90	
9676	UNIFIRST CORPORATION	JANITORIAL SERVICES-ROEMER	\$ 88.90	
9676	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 12.81	
9676	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 5.75	
9676	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 7.09	
9676	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.99	
9676	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.03	
9676	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 7.44	
9676	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 7.67	
9676	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 36.42	
9676	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 8.15	
9676	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.03	
9676	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 7.44	
9676	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 36.42	
9676	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 8.15	
9676	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 8.07	
9676	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 10.33	
9676	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 7.38	

**WEST VALLEY WATER DISTRICT**

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<b>EFT/Check #</b>	<b>Vendor Name</b>	<b>Description</b>	<b>O &amp; M Amount</b>	<b>CIP Amount</b>
9676	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.62	
9676	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.17	
9676	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 7.30	
9676	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.04	
9676	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.69	
9676	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.03	
9676	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 74.76	
9676	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.68	
9676	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 9.91	
9676	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.01	
9676	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 69.48	
9676	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 8.07	
9676	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 74.76	
9676	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 10.33	
9676	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 9.91	
9676	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.17	
9676	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 7.83	
9676	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 7.30	
9676	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.69	
9676	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.03	
9676	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.01	
9676	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.68	
9676	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.62	
9676	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.04	
9676	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.53	
9676	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 11.89	
9676	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 52.24	
9676	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.03	
9676	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 7.88	
9676	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 7.05	
9676	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.16	
9676	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.53	
9676	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 7.05	
9676	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 52.24	
9676	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 7.88	
9676	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 11.89	
9676	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.16	
9676	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.03	
9676	UNIFIRST CORPORATION	JANITORIAL SERVICES-HQ	\$ 103.43	
9676	UNIFIRST CORPORATION	JANITORIAL SERVICES-HQ	\$ 103.43	
9676	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 24.61	
9676	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 7.21	
9676	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 4.61	
9676	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 4.61	
9676	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 24.61	
9676	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 7.21	
9676	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 32.60	
9676	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 7.24	
9676	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 6.01	
9676	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 7.04	
9676	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 32.60	
9676	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 7.04	
9676	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 6.01	
9676	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 7.24	

**WEST VALLEY WATER DISTRICT**

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90613	Investments, Synergia	Customer Refund	\$ 13.89	
90614	Mumphrey, Ielatha Brittany Rovenda	Customer Refund	\$ 69.01	
90615	LANDSEA FONTANA LLC	Customer Refund	\$ 122.62	
90616	RICHMOND AMERICAN HOMES	Customer Refund	\$ 20.32	
90617	RICHMOND AMERICAN HOMES	Customer Refund	\$ 22.27	
90618	NEW HOME CO.	Customer Refund	\$ 21.29	
90619	Da Costa, Carlos Duarte	Customer Refund	\$ 25.93	
90620	ASBCSD	2026 ANNUAL DUES	\$ 375.00	
90621	AUTOZONE STORES LLC	2014 FORD F150 MAINTENANCE	\$ 151.77	
90622	BROADCAST2WORLD INC.	Animated video	\$ 3,440.00	
90623	CHARTER COMMUNICATIONS	ROEMER CABLE 02/24/26-03/23/26	\$ 1,381.00	
90623	CHARTER COMMUNICATIONS	CABLE/TELEPHONE 02/24/25-03/23/26	\$ 349.66	
90623	CHARTER COMMUNICATIONS	CABLE/TELEPHONE 02/24/25-03/23/26	\$ 150.00	
90623	CHARTER COMMUNICATIONS	INTERNET 02/24/26-03/23/26	\$ 1,549.00	
90624	CINTAS CORPORATION	JANITORIAL SUPPLIES	\$ 194.97	
90625	CINTAS CORPORATION NO 2	SAFETY SUPPLIES	\$ 695.07	
90625	CINTAS CORPORATION NO 2	SAFETY SUPPLIES	\$ 562.46	
90626	COASTAL BUILDING SERVICES INC	JANITORIAL SERVICES-RESTROOMS	\$ 979.00	
90627	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE 02/02/26-03/01/26	\$ 454.64	
90627	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE 1/14/26-2/13/26	\$ 5.92	
90628	FISH WINDOW CLEANING	JANITORIAL SERVICES-WINDOWS	\$ 513.00	
90629	FRANK CONSOLIDATED ENTERPRISES, LLC	VEHICLES MAINTENANCE	\$ 13,453.72	
90630	GHD INC	Professional Engineering Services Roemer Expansion	\$	77,403.16
90631	GRAINGER INC	PRODUCTION SUPPLIES	\$ 461.16	
90632	HARRIS & RUTH PAINTING CONTRACTING	Paint facilities at Rialto inter-tie	\$ 2,500.00	
90632	HARRIS & RUTH PAINTING CONTRACTING	Roemer plant door painting	\$ 3,300.00	
90632	HARRIS & RUTH PAINTING CONTRACTING	Booster 4-2 ceiling	\$ 4,500.00	
90633	HOME DEPOT	FBR SUPPLIES	\$ 215.87	
90633	HOME DEPOT	ROEMER SUPPLIES	\$ 330.73	
90633	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 110.86	
90633	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 257.23	
90633	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 50.47	
90633	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 646.50	
90633	HOME DEPOT	DISTRICT MAINTENANCE SUPPLIES	\$ 666.22	
90633	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 150.31	
90633	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 165.87	
90633	HOME DEPOT	METERS SUPPLIES	\$ 64.91	
90633	HOME DEPOT	METERS SUPPLIES	\$ 150.62	
90633	HOME DEPOT	METERS SUPPLIES	\$ 16.10	
90633	HOME DEPOT	DISTRICT MAINTENANCE	\$ 701.96	
90633	HOME DEPOT	DISTRICT MAINT SUPPLIES-RETURNS	\$ (55.82)	
90633	HOME DEPOT	DISTRICT MAINT SUPPLIES-RETURNS	\$ (45.98)	
90633	HOME DEPOT	DIST MAINT SUPPLIES	\$ (14.93)	
90633	HOME DEPOT	DISTRICT MAINTENANCE-RETURNS	\$ (17.71)	
90633	HOME DEPOT	DIST MAINT SUPPLIES	\$ 7.31	
90633	HOME DEPOT	DISTRICT MAINTENANCE	\$ 17.71	
90633	HOME DEPOT	CS KITCHEN REPAIR	\$ 183.48	
90633	HOME DEPOT	DISTRICT MAINTENANCE SUPPLIES	\$ 9.68	
90633	HOME DEPOT	DISTRICT MAINTENANCE SUPPLIES	\$ 21.45	
90633	HOME DEPOT	DIST MAINT SUPPLIES	\$ 14.93	
90633	HOME DEPOT	SAFETY SUPPLIES	\$ 34.42	
90634	INDUSTRIAL METAL SUPPLY CO	SHOP SUPPLIES	\$ 93.83	
90635	JOHNSON'S HARDWARE	PRODUCTION SUPPLIES	\$ 36.61	
90635	JOHNSON'S HARDWARE	PRODUCTION SUPPLIES	\$ 13.62	

**WEST VALLEY WATER DISTRICT**

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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
90635	JOHNSON'S HARDWARE	PRODUCTION SUPPLIES	\$ 256.65	
90635	JOHNSON'S HARDWARE	PRODUCTION SUPPLIES	\$ 71.84	
90635	JOHNSON'S HARDWARE	PRODUCTION SUPPLIES	\$ 131.35	
90635	JOHNSON'S HARDWARE	DISTRICT MAINTENANCE	\$ 35.10	
90636	JPW COMMUNICATIONS, INC	Prop 218 Consulting Services	\$ 1,080.00	
90637	MASTERS TELECOM LLC	SCADA LINES/FIRE PANEL	\$ 131.16	
90638	MICHAEL BAKER INTERNATIONAL, INC	Construction Managem Lord Ranch Facilities Project	\$	106,457.32
90638	MICHAEL BAKER INTERNATIONAL, INC	I-10 CEDAR WATERLINE REPLACEMENT	\$	772.50
90638	MICHAEL BAKER INTERNATIONAL, INC	Construction Managem Lord Ranch Facilities Project	\$	47,594.18
90639	MINUTEMAN PRESS OF RANCHO CUCAMONGA	Facility Signs	\$	2,284.90
90640	S&J SUPPLY CO INC	SERVICE SADDLE 12 INCH	\$ 358.00	
90641	SAN BERNARDINO COUNTY RECORDER	LIEN RELEASE	\$ 20.00	
90641	SAN BERNARDINO COUNTY RECORDER	LIEN RELEASE	\$ 20.00	
90641	SAN BERNARDINO COUNTY RECORDER	LIEN RELEASE	\$ 20.00	
90642	SO CALIFORNIA EDISON	BLF ELECTRICITY-01/22/26-02/22/26	\$ 295.79	
90643	TERRYBERRY	HR RECOGNITION SUPPLIES	\$ 674.08	
90644	VERIZON CONNECT FLEET USA LLC	SERVICES-APRIL 2026	\$ 991.92	
90645	AIRGAS USA LLC	PROPANE/FORKLIFT	\$ 290.26	
90646	AMAZON.COM SALES INC	Sit stard rissing Desks	\$ 3,630.96	
90646	AMAZON.COM SALES INC	Sit stard rissing Desks	\$ 107.74	
90646	AMAZON.COM SALES INC	PRODUCTION SUPPLIES	\$ 114.08	
90646	AMAZON.COM SALES INC	VEHICLE MAINTENANCE SUPPLIES	\$ 8.96	
90646	AMAZON.COM SALES INC	Computer Supplies Feb 2026	\$ 1,242.92	
90646	AMAZON.COM SALES INC	Computer Supplies Feb 2026	\$ 546.22	
90646	AMAZON.COM SALES INC	Computer supplis Jan 2026	\$ 3,081.13	
90647	AMERICAS BODYSHOP AND COLLISION REPAIR	Repaint Vehicle 224	\$ 1,994.59	
90648	AMERITROL INC	Roemer Chemical Flow Switch	\$ 2,298.86	
90648	AMERITROL INC	Roemer Chemical Flow Switch	\$ 1,206.80	
90649	APPLEONE EMPLOYMENT SERVICES	OUTSIDE LABOR-KARA JOHNSON	\$ 3,918.28	
90649	APPLEONE EMPLOYMENT SERVICES	OUTSIDE LABOR-KARA JOHNSON	\$ 3,971.73	
90650	AQUA-METRIC SALES CO	METER ORDER FOR RFI 8	\$ 10,664.99	
90651	AT&T INTERNET	INTERNET SVC-01/26/26-02/25/26	\$ 154.44	
90652	AT&T LONG DISTANCE	ROEMER LONG DISTANCE	\$ 27.48	
90653	BHI PLUMBING, HEATING AND AIR CONDI	Emergency Sink Repairs for CS Cafeteria	\$ 14,573.00	
90654	BLUE - WHITE INDUSTRIES LTD	M-4 chemical pump	\$ 10,162.94	
90655	BURRTEC WASTE INDUSTRIES INC	DISPOSAL FEE-ROEMER	\$ 250.24	
90655	BURRTEC WASTE INDUSTRIES INC	DISPOSAL FEE-HQ	\$ 840.60	
90656	CALIAGUA, INC	Lord Ranch Facilities Project	\$	338,750.00
90656	CALIAGUA, INC	RETENTION	\$	(16,937.50)
90657	CALIFORNIA WATER EFFICIENCY PARTNERSHIP	California Water Efficiency Partnership 2026 Dues	\$ 4,059.80	
90658	CINTAS CORPORATION NO 2	SAFETY SUPPLIES	\$ 281.23	
90658	CINTAS CORPORATION NO 2	SAFETY SUPPLIES	\$ 562.46	
90659	CITY OF COLTON	ENCROACHMENT PERMIT	\$ 618.00	
90660	CITY OF SAN BERNARDINO	LYTLE CREEK STREAMFLOW-FEB 2026	\$ 2,407.81	
90661	COASTAL BUILDING SERVICES INC	Janitorial Services for District	\$ 974.00	
90661	COASTAL BUILDING SERVICES INC	Janitorial Services for District	\$ 2,904.00	
90662	COLTON PUBLIC UTILITIES	WELL 18A ELECTRICITY-01/29/26-03/02/26	\$ 1,503.72	
90663	CORE & MAIN LP	Core&Main replacement packet	\$ 520.74	
90664	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE	\$ 121.66	
90665	FEDEX	MAILING FEES	\$ 61.44	
90666	FONTANA CHAMBER OF COMMERCE	2026 SOTC GOLD SPONSOR	\$ 2,500.00	
90667	GARDA CL WEST INC	ARMORED TRANSPORT	\$ 680.21	
90668	GRAINGER INC	PRODUCTION SUPPLIES	\$ 461.16	
90668	GRAINGER INC	PRODUCTION SUPPLIES	\$ 212.31	

**WEST VALLEY WATER DISTRICT**

CASH DISBURSEMENT REPORT  
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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
90668	GRAINGER INC	FBR SUPPLIES	\$ 680.06	
90668	GRAINGER INC	ARSENIC SUPPLIES	\$ 111.45	
90668	GRAINGER INC	ARSENIC SUPPLIES	\$ 461.16	
90668	GRAINGER INC	ARSENIC SUPPLIES	\$ 111.45	
90668	GRAINGER INC	ARSENIC SUPPLIES	\$ 461.16	
90668	GRAINGER INC	ARSENIC SUPPLIES	\$ 461.16	
90668	GRAINGER INC	ARSENIC SUPPLIES	\$ 111.45	
90668	GRAINGER INC	ROEMER SUPPLIES	\$ 234.34	
90668	GRAINGER INC	ROEMER SUPPLIES	\$ 297.22	
90668	GRAINGER INC	ROEMER SUPPLIES	\$ 633.57	
90668	GRAINGER INC	ROEMER SUPPLIES	\$ 554.87	
90668	GRAINGER INC	ROEMER SUPPLIES	\$ 136.59	
90668	GRAINGER INC	ROEMER SUPPLIES	\$ (107.64)	
90668	GRAINGER INC	ROEMER SUPPLIES	\$ 778.41	
90669	GREG JOHNSON	Spotlights for Production Vehicles	\$ 1,427.88	
90669	GREG JOHNSON	Spotlights for Production Vehicles	\$ 1,427.88	
90670	GUSTAVO GUTIERREZ	CSMFO CONFERENCE-LODGING	\$ 213.50	
90671	INLAND EMPIRE SECTION, NATIONAL COUNCIL OF NEGRO WOMEN, IN	SPONSORSHIP FOR IE STATE OF THE WOMEN SUMMIT	\$ 500.00	
90672	INLAND EMPIRE UTILITIES AGENCY	SERVICES JAN 2026	\$ 5,883.93	
90673	JOHNSON'S HARDWARE	PRODUCTION SUPPLIES	\$ 25.84	
90673	JOHNSON'S HARDWARE	PRODUCTION SUPPLIES	\$ 31.31	
90673	JOHNSON'S HARDWARE	PRODUCTION SUPPLIES	\$ 50.62	
90673	JOHNSON'S HARDWARE	PRODUCTION SUPPLIES	\$ 52.38	
90673	JOHNSON'S HARDWARE	PRODUCTION SUPPLIES	\$ 55.92	
90673	JOHNSON'S HARDWARE	WATER QUALITY SUPPLIES	\$ 257.48	
90673	JOHNSON'S HARDWARE	WATER QLTY SUPPLIES	\$ 53.82	
90673	JOHNSON'S HARDWARE	WATER QLTY SUPPLIES	\$ 23.69	
90673	JOHNSON'S HARDWARE	ROEMER SUPPLIES	\$ 328.55	
90673	JOHNSON'S HARDWARE	ROEMER SUPPLIES	\$ 129.20	
90673	JOHNSON'S HARDWARE	ROEMER SUPPLIES	\$ 8.60	
90673	JOHNSON'S HARDWARE	ROEMER SUPPLIES	\$ 33.38	
90674	KIRTLEY CONSTRUCTION INC	Bloomington Phase 3C Project		\$ 1,098,578.13
90674	KIRTLEY CONSTRUCTION INC	RETENTION		\$ (54,928.91)
90675	MARIPOSA LANDSCAPES INC	Landscape Services for District	\$ 7,500.98	
90675	MARIPOSA LANDSCAPES INC	Landscape Services for District	\$ 7,500.98	
90676	NICHOLAS HENSCHEL	Efficiency Test for Wells and Booster Station	\$ 3,100.00	
90677	O'REILLY AUTO PARTS	VEHICLE MAINTENANCE	\$ 219.72	
90678	QUADIANT FINANCE USA INC	POSTAGE FOR METER	\$ 1,118.94	
90679	QUINN COMPANY	EG-3 EQUIPMENT MAINT	\$ 604.61	
90679	QUINN COMPANY	EG-1 EQUIPMENT MAINT	\$ 604.61	
90679	QUINN COMPANY	CATERPILLAR EQUIP MAINT	\$ 604.61	
90679	QUINN COMPANY	EG-4 EQUIPMENT MAINT	\$ 604.61	
90680	RIALTO WATER SERVICES	FBR SVCS 01/17/26-02/16/26	\$ 369.58	
90680	RIALTO WATER SERVICES	HQ SVCS 01/20/26-02/18/26	\$ 176.17	
90681	SO CALIFORNIA EDISON	ROEMER 01/30/26-03/02/26	\$ 41,824.83	
90682	SOURCE GRAPHICS	ENGINEERING SUPPLIES TONER	\$ 896.48	
90683	STAPLES, INC	OFFICE SUPPLIES	\$ 31.67	
90684	TESS ELECTRIC INC	replacement VFD's for the flocculator drives		\$ 23,225.00
90685	THE STANDARD - EE AFTER TAX-DIVISION 0001	EMPLOYEE AFTER-TAX - 02/06/2025	\$ 867.97	
90685	THE STANDARD - EE AFTER TAX-DIVISION 0001	EMPLOYEE AFTER-TAX - 02/20/2025	\$ 646.43	
90686	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	AD&D	\$ 328.25	
90686	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	DEPENDENT LIFE	\$ 99.63	
90686	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	LIFE INSURANCE	\$ 2,420.49	
90686	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	LONG TERM DISABILITY	\$ 2,562.34	

**WEST VALLEY WATER DISTRICT**

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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
90686	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	AD&D	\$ 29.30	
90686	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	DEPENDENT LIFE	\$ 6.15	
90686	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	LIFE INSURANCE	\$ 216.23	
90686	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	LONG TERM DISABILITY	\$ 24.11	
90686	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	EE Adjusts	\$ 76.36	
90686	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	STD - Short Term Disability	\$ 349.12	
90686	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	STD - Short Term Disability	\$ 174.56	
90686	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	STD - Short Term Disability	\$ 174.56	
90686	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	STD - Short Term Disability	\$ 130.92	
90686	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	STD - Short Term Disability	\$ 523.68	
90686	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	STD - Short Term Disability	\$ 305.48	
90686	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	STD - Short Term Disability	\$ 261.84	
90686	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	STD - Short Term Disability	\$ 130.92	
90686	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	STD - Short Term Disability	\$ 174.56	
90686	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	STD - Short Term Disability	\$ 174.56	
90686	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	STD - Short Term Disability	\$ 436.40	
90686	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	STD - Short Term Disability	\$ 174.56	
90686	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	STD - Short Term Disability	\$ 43.64	
90686	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	STD - Short Term Disability	\$ 130.92	
90686	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	STD - Short Term Disability	\$ 218.20	
90686	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	STD - Short Term Disability	\$ 130.92	
90687	THERMO ELECTRON NORTH AMERICA LLC	Dionex Consumables	\$ 1,855.74	
90687	THERMO ELECTRON NORTH AMERICA LLC	Dionex Consumables	\$ 5,616.40	
90688	TROJAN TECHNOLOGIES CORP	ROEMER SUPPLIES	\$ 81.00	
90689	USA BLUEBOOK	FBR SUPPLIES	\$ 33.35	
90690	VARGAS SOLIS, ROBERTO	T2 CERTIFICATION	\$ 60.00	
90690	VARGAS SOLIS, ROBERTO	G2 CERTIFICATION	\$ 60.00	
90691	VERIZON WIRELESS PHONES	CELL PHONES/IPADS	\$ 5,769.43	
90691	VERIZON WIRELESS PHONES	CELL PHONES/IPADS	\$ 2,027.86	
90691	VERIZON WIRELESS PHONES	CELL PHONES/IPADS	\$ 848.40	
90692	WATER SYSTEMS CONSULTING INC	PSA for Water Use Efficiency Master Plan	\$ 15,815.48	
90693	YO FIRE	BLF SUPPLIES	\$ 624.95	
90693	YO FIRE	WATER QLTY SUPPLIES	\$ 810.28	
90693	YO FIRE	WATER QLTY SUPPLIES	\$ 202.03	
90693	YO FIRE	WATER QLTY SUPPLIES	\$ 275.71	
90694	THE STANDARD - EE AFTER TAX-DIVISION 0001	EMPLOYEE AFTER-TAX - 03/06/2025	\$ 759.47	
90694	THE STANDARD - EE AFTER TAX-DIVISION 0001	EMPLOYEE AFTER-TAX - 03/20/2025	\$ 759.43	
90695	THE STANDARD - EE AFTER TAX-DIVISION 0001	EMPLOYEE AFTER-TAX	\$ 759.47	
90695	THE STANDARD - EE AFTER TAX-DIVISION 0001	EMPLOYEE AFTER-TAX - 04/17/2025	\$ 759.43	
90696	THE STANDARD - EE AFTER TAX-DIVISION 0001	EMPLOYEE AFTER-TAX - 05/01/2025	\$ 759.47	
90696	THE STANDARD - EE AFTER TAX-DIVISION 0001	EMPLOYEE AFTER-TAX -05/15/2025	\$ 759.43	
90697	THE STANDARD - EE AFTER TAX-DIVISION 0001	EMPLOYEE AFTER-TAX - 07/24/2025	\$ 774.37	
90697	THE STANDARD - EE AFTER TAX-DIVISION 0001	Refer to INV0017221 07/10/2025	\$ 774.43	
90698	Tea, Kimveng	Customer Refund	\$ 68.42	
90699	Venegas, Denise	Customer Refund	\$ 81.50	
90700	Chen, TMB Equity LLC Yann	Customer Refund	\$ 81.77	
90701	INLAND VALLEY CONTRACTING	Customer Refund	\$ 171.89	
90702	AMAZON.COM SALES INC	SHOP SUPPLIES	\$ 678.83	
90702	AMAZON.COM SALES INC	MAINT SHOP SUPPLIES	\$ 16.37	
90702	AMAZON.COM SALES INC	MAINT SHOP SUPPLIES	\$ 32.31	
90702	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 310.99	
90702	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 112.72	
90702	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 24.77	
90702	AMAZON.COM SALES INC	DISTRICT MAINTENANCE SUPPLIES	\$ (27.36)	

**WEST VALLEY WATER DISTRICT**

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90702	AMAZON.COM SALES INC	VEHICLE MAINTENANCE	\$ 129.25	
90702	AMAZON.COM SALES INC	STEM DAY SUPPLIES	\$ 207.65	
90703	AQUA-METRIC SALES CO	Aqua 3/4 Iperl meter (replaces 11005)	\$ 488.25	
90704	AT&T	TELEMETRY LINE	\$ 64.48	
90705	AUTOZONE STORES LLC	VEHICLE MAINTENANCE	\$ 24.23	
90705	AUTOZONE STORES LLC	VEHICLE MAINTENANCE	\$ 192.71	
90705	AUTOZONE STORES LLC	VEHICLE MAINTENANCE-RETURNS	\$ (22.00)	
90706	CALIFORNIA STRATEGIES & ADVOCACY LLC	State Lobbyist Services-MAR 2026	\$ 12,500.00	
90707	CITY OF COLTON	ENCROACHMENT PERMIT-1340 NORTHSTAR	\$ 618.00	
90708	CITY OF RIALTO	UTILITY USER TAX	\$ 6,425.76	
90708	CITY OF RIALTO	UTILITY USER TAX	\$ (179.81)	
90709	CITY OF RIALTO-ALARM PROGRAM	ALARM ANNUAL PERMIT FEE	\$ 26.90	
90710	CLEANMART USA	Janitorial Supplies	\$ 908.33	
90711	COLUMBIA BANK	ESCROW#20250813-6270 CALIAGUA INC	\$	107,381.25
90712	CRAMER PAINTING INC	Oliver P Roemer – Painting of exterior stucco	\$	11,580.00
90713	FERGUSON ENTERPRISES INC # 677	Ferguson stock order	\$ 382.06	
90713	FERGUSON ENTERPRISES INC # 677	Ferguson stock order	\$ 241.36	
90713	FERGUSON ENTERPRISES INC # 677	Ferguson stock order	\$ 89.04	
90713	FERGUSON ENTERPRISES INC # 677	Ferguson stock order	\$ 229.25	
90713	FERGUSON ENTERPRISES INC # 677	Ferguson stock order	\$ 1,470.79	
90713	FERGUSON ENTERPRISES INC # 677	Ferguson 1/2" air vac order	\$ 3,317.30	
90714	GARDA CL WEST INC	ARMORED TRANSPORT-FEB 2026	\$ 3.67	
90715	GRAINGER INC	Emergency eyewash replacement	\$ 1,344.24	
90715	GRAINGER INC	Emergency eyewash replacement	\$ 1,344.24	
90715	GRAINGER INC	Emergency eyewash replacement	\$ 1,344.24	
90715	GRAINGER INC	PRODUCTION SUPPLIES	\$ 188.30	
90715	GRAINGER INC	FBR SUPPLIES	\$ 680.06	
90716	INNERTITE CORP	Anti Theft Locking Devices for Meters	\$ 8,181.15	
90717	ISSA J HAMIDA	CUSTOMER SERVICES-FEB 2026	\$ 176.00	
90718	JAIME J GUZMAN	CUSTOMER SERVICES-FEB 2026	\$ 81.00	
90719	JCL TRAFFIC SERVICES	MAINTENANCE EQUIPMENT	\$ 883.22	
90719	JCL TRAFFIC SERVICES	MAINTENANCE EQUIPMENT	\$ 988.34	
90719	JCL TRAFFIC SERVICES	MAINTENANCE EQUIPMENT	\$ 439.03	
90719	JCL TRAFFIC SERVICES	Safety Cones	\$ 2,510.58	
90720	JOHNSON'S HARDWARE	PRODUCTION SUPPLIES	\$ 105.10	
90720	JOHNSON'S HARDWARE	PRODUCTION SUPPLIES	\$ 81.51	
90720	JOHNSON'S HARDWARE	MAINTENANCE SUPPLIES	\$ 258.49	
90720	JOHNSON'S HARDWARE	MAINTENANCE SUPPLIES	\$ 99.54	
90721	MARY K DUNSMORE	ROEMER MAINTENANCE	\$ 600.00	
90722	NED'S OIL SALES INC	PRODUCTION SUPPLIES	\$ 19.33	
90723	PATTON SALES CORP	MAINTENANCE SUPPLIES	\$ 285.14	
90724	RIALTO UNIFIED SCHOOL DISTRICT	DEP REFUNDS-CONTINGENCY/METER/VALVE	\$ 1,696.92	
90724	RIALTO UNIFIED SCHOOL DISTRICT	DEP REFUNDS-CONTINGENCY/METER/VALVE	\$ 240.00	
90724	RIALTO UNIFIED SCHOOL DISTRICT	DEP REFUNDS-CONTINGENCY/METER/VALVE	\$ 9,650.00	
90725	RIALTO WATER SERVICES	WELL#16-01/27/26-02/26/26	\$ 34.53	
90726	S&J SUPPLY CO INC	SHOP SUPPLIES	\$ 465.48	
90727	SAN BERNARDINO COUNTY ATC CONTROLLER DIVISION	CONFIRMATION REQUEST SVC FY 2025	\$ 144.00	
90728	SAN BERNARDINO COUNTY RECORDER	LIEN RELEASE	\$ 20.00	
90729	SO CALIFORNIA EDISON	VARIOUS LOCATIONS 01/30/26-03/02/26	\$ 70,908.63	
90729	SO CALIFORNIA EDISON	VARIOUS LOCATIONS 01/30/26-03/02/26	\$ 84,072.24	
90729	SO CALIFORNIA EDISON	S END SHOP-02/09/26-03/10/26	\$ 140.00	
90729	SO CALIFORNIA EDISON	VARIOUS LOCATIONS 01/30/26-03/02/26	\$ 16,280.60	
90729	SO CALIFORNIA EDISON	VARIOUS LOCATIONS 01/30/26-03/02/26	\$ 2,706.72	
90729	SO CALIFORNIA EDISON	VARIOUS LOCATIONS 01/30/26-03/02/26	\$ 20,123.04	

**WEST VALLEY WATER DISTRICT**

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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
90729	SO CALIFORNIA EDISON	VARIOUS LOCATIONS 01/30/26-03/02/26	\$ 219.03	
90729	SO CALIFORNIA EDISON	VARIOUS LOCATIONS 01/30/26-03/02/26	\$ 626.08	
90729	SO CALIFORNIA EDISON	VARIOUS LOCATIONS 01/30/26-03/02/26	\$ 3,658.46	
90730	SOUTHWEST VALVE & EQUIPMENT	12 Inch Singer Valve rebuild	\$ 1,933.90	
90731	THE GAS COMPANY	ROEMER 02/03/26-03/05/26	\$ 14.79	
90731	THE GAS COMPANY	HQ GAS 02/09/26-03/11/26	\$ 199.83	
90732	UNDERGROUND SERVICE ALERT	NEW TICKETS	\$ 713.05	
90732	UNDERGROUND SERVICE ALERT	NEW TICKETS	\$ 211.37	
90733	W.M. LYLES CO	SCADA Master Plan Project	\$	124,663.25
90734	WHITE CAP CONSTRUCTION SUPPLY	MAINT SHOP SUPPLIES	\$ 11.40	
90735	YO FIRE	MAINTENANCE SUPPLIES	\$ 487.03	
90735	YO FIRE	MAINTENANCE SUPPLIES	\$ 339.41	
90736	CIRENIA, CUEVAS,	Customer Refund	\$ 25.81	
90737	ASEF, KATHREEN	Customer Refund	\$ 57.62	
90738	RICHMOND AMERICAN HOMES	Customer Refund	\$ 3.66	
90739	RICHMOND AMERICAN HOMES	Customer Refund	\$ 4.88	
90740	RICHMOND AMERICAN HOMES	Customer Refund	\$ 4.88	
90741	NEW HOME CO.	Customer Refund	\$ 5.99	
90742	NEW HOME CO.	Customer Refund	\$ 1.45	
90743	ARIZONA PIPELINE COMPANY	Customer Refund	\$ 2,889.85	
90744	AIRGAP LABS LLC	Fortinet Network switches feb 2026	\$ 2,213.92	
90744	AIRGAP LABS LLC	Fortinet Network switches feb 2026	\$ 652.23	
90745	AMAZON.COM SALES INC	PRODUCTION SUPPLIES	\$ 281.10	
90745	AMAZON.COM SALES INC	WATER QLTY SUPPLIES	\$ 311.32	
90745	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 104.99	
90745	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 101.79	
90745	AMAZON.COM SALES INC	Computer supplcs Jan 2026	\$ 1,130.27	
90745	AMAZON.COM SALES INC	Computer Supplies Feb 2026	\$ 426.69	
90746	AQUA-METRIC SALES CO	CIP Meter Replacements	\$	608.66
90747	CINTAS CORPORATION NO 2	SAFETY SUPPLIES	\$ 140.95	
90748	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ (61.00)	
90748	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 1,755.25	
90748	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 1,097.61	
90748	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 1,755.11	
90748	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 1,097.54	
90748	COLONIAL SUPPLEMENTAL INSURANCE	EE Adjusts	\$ 244.91	
90749	CORE & MAIN LP	Hydrant Buddy Valve Exerciser	\$ 869.80	
90749	CORE & MAIN LP	Hydrant Buddy Valve Exerciser	\$ 5,212.30	
90750	CRAMER PAINTING INC	Paint 4-2 booster discharge piping	\$	7,880.00
90751	DAN'S LAWNMOVER CENTER	MAINTENANCE SHOP SUPPLIES	\$ 25.77	
90752	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE 1/1/26-1/31/26	\$ 452.14	
90752	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE 2/1/26-2/28/26	\$ 396.53	
90752	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE 2/14/26-3/13/26	\$ 4.41	
90753	FEDEX	MAILING FEES	\$ 45.82	
90754	FISH WINDOW CLEANING	JANITORIAL SERVICES-WINDOWS	\$ 331.00	
90755	GOLDEN STAR TECHNOLOGY INC	Board room Audio Visual Troubleshooting 2026	\$ 559.50	
90756	GRAINGER INC	PRODUCTION SUPPLIES	\$ 649.41	
90756	GRAINGER INC	PRODUCTION SUPPLIES	\$ 367.21	
90756	GRAINGER INC	PRODUCTION SUPPLIES	\$ 449.14	
90756	GRAINGER INC	PRODUCTION SUPPLIES	\$ 367.21	
90756	GRAINGER INC	MAINTENANCE SHOP SUPPLIES	\$ 594.91	
90757	I.U.O.E., LOCAL UNION NO. 12	I.U.O.E LOCAL 12 UNION DUES	\$ 512.25	
90757	I.U.O.E., LOCAL UNION NO. 12	I.U.O.E LOCAL 12 UNION DUES	\$ 512.25	
90758	INLAND EMPIRE UTILITIES AGENCY	JAN 2026 SERVICES	\$ 2,772.34	

**WEST VALLEY WATER DISTRICT**

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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
90759	JOHNSON'S HARDWARE	PRODUCTION SUPPLIES	\$ 64.70	
90759	JOHNSON'S HARDWARE	WATER QLTY SUPPLIES	\$ 78.66	
90760	LEGAL SHIELD	LEGALSHIELD	\$ 206.86	
90760	LEGAL SHIELD	LEGALSHIELD	\$ 206.79	
90761	MASTERS TELECOM LLC	ROEMER SPECIALTY ALARM LINES	\$ 131.22	
90762	NCSUP LLC	Husqvarna hand trolleys for demo saw	\$ 1,300.00	
90762	NCSUP LLC	Husqvarna hand trolleys for demo saw	\$ 2,450.00	
90763	NED'S OIL SALES INC	PRODUCTION SUPPLIES	\$ 81.62	
90764	OCCUPATIONAL HEALTH CENTERS OF CALIFORNIA, A MEDICAL	HR SERVICES	\$ 686.00	
90765	SAN BERNARDINO COUNTY RECORDER	LIEN RELEASE	\$ 20.00	
90765	SAN BERNARDINO COUNTY RECORDER	LIEN RELEASE	\$ 20.00	
90766	SO CALIFORNIA EDISON	WELL#22 02/12/26-03/15/26	\$ 16.84	
90766	SO CALIFORNIA EDISON	19920 COUNTRY CLUB/WELL#17	\$ 896.83	
90766	SO CALIFORNIA EDISON	19920 COUNTRY CLUB/WELL#17	\$ 636.28	
90766	SO CALIFORNIA EDISON	WELL#6 02/11/26-03/12/26	\$ 18,965.60	
90766	SO CALIFORNIA EDISON	WELL#11X 02/12/26-03/15/26	\$ 26.27	
90767	STATE WATER RESOURCES CONTROL BOARD	G5 CERTIFICATION	\$ 105.00	
90768	THE STANDARD - EE AFTER TAX-DIVISION 0001	EE Adjusts	\$ 20.44	
90768	THE STANDARD - EE AFTER TAX-DIVISION 0001	EMPLOYEE AFTER-TAX	\$ (28.23)	
90768	THE STANDARD - EE AFTER TAX-DIVISION 0001	EMPLOYEE AFTER-TAX	\$ 789.97	
90768	THE STANDARD - EE AFTER TAX-DIVISION 0001	EMPLOYEE AFTER-TAX	\$ 789.47	
90769	THE STANDARD - VISION	160-760595-00099 COBRA	\$ 39.32	
90769	THE STANDARD - VISION	EE Adjusts	\$ (35.00)	
90769	THE STANDARD - VISION	VISION MES	\$ 15.34	
90769	THE STANDARD - VISION	VISION MES	\$ 199.42	
90769	THE STANDARD - VISION	VISION VSP	\$ 1,336.88	
90769	THE STANDARD - VISION	VISION MES	\$ 15.34	
90769	THE STANDARD - VISION	VISION VSP	\$ 78.64	
90769	THE STANDARD - VISION	160-760595-00002 RETIREES	\$ 550.48	
90770	THERMO ELECTRON NORTH AMERICA LLC	Dionex Parts	\$ 2,734.70	
90771	USA BLUEBOOK	FBR SUPPLIES	\$ 750.68	
90771	USA BLUEBOOK	ROEMER SUPPLIES	\$ 935.54	
90772	YO FIRE	BRASS ORDER	\$ 230.59	
90772	YO FIRE	BRASS ORDER	\$ 25.86	
90772	YO FIRE	YO FIRE COPPER ORDER	\$ 21,560.78	
90773	OLMOS, JUAN/ROSALBA	Customer Refund	\$ 13.63	
90774	Salazar, Domingo	Customer Refund	\$ 214.32	
90775	Inc, Sonrise Realty Group,	Customer Refund	\$ 64.93	
90776	Group, Quality Management	Customer Refund	\$ 55.66	
90777	RICHMOND AMERICAN HOMES	Customer Refund	\$ 1.58	
90778	Alatorre, Mathew & Kassie	Customer Refund	\$ 70.75	
90779	ELECTRO CONSTRUCTION CORP	Customer Refund	\$ 3,651.64	
90780	NATIONAL PLANT SERVICES INC	Customer Refund	\$ 3,619.78	
90781	HENKELS & MCCOY INC	Customer Refund	\$ 3,593.08	
DFT0005276	US BANK	2016A BOND SERIES	\$ (1,181.71)	
DFT0005276	US BANK	2016A BOND SERIES	\$ 397,500.00	

SUBTOTALS \$ 1,778,930.21 \$ 2,005,612.25

**GRAND TOTAL \$ 3,784,542.46**

# Exhibit B

**WEST VALLEY WATER DISTRICT  
PAYROLL GROSS WAGES  
FISCAL YEAR 2025 - 2026**

<b>Report Month</b>	<b>Description</b>	<b>From</b>	<b>To</b>	<b>Gross Wages Paid</b>
July 2025	Pay Period - Separation	06/21/25	07/04/25	1,515.84
July 2025	Pay Period #1	06/01/25	06/30/25	9,751.05
July 2025	Pay Period #14	06/20/25	07/04/25	466,932.13
July 2025	Pay Period #15	07/04/25	07/18/25	429,103.28
Total for July 2025				905,786.46
August 2025	Monthly Pay Period #8	07/01/25	07/31/25	10,401.12
August 2025	Pay Period #16	07/18/25	08/01/25	416,881.36
August 2025	Pay Period #17	08/01/25	08/15/25	415,691.02
Total for August 2025				842,973.50
September 2025	Pay Period #18	08/15/25	08/29/25	408,812.97
September 2025	Monthly Pay Period #9	08/01/25	08/31/25	10,834.50
September 2025	Pay Period #18 (Correction)	08/15/25	08/29/25	226.40
September 2025	Pay Period #19	08/29/25	09/12/25	407,443.07
Total for September 2025				827,316.94
October 2025	Monthly Pay Period #10	09/01/25	09/30/25	10,834.50
October 2025	Pay Period #20	09/13/25	09/27/25	414,859.18
October 2025	Pay Period #21	09/27/25	10/10/25	413,167.87
October 2025	Pay Period #22	10/10/25	10/24/25	435,853.16
Total for October 2025				1,274,714.71
November 2025	Manual Check (Settlement)	11/05/25	11/05/25	50,000.00
November 2025	Monthly Pay Period #11	11/01/25	11/30/25	11,029.44
November 2025	Pay Period #23	10/24/25	11/07/25	417,002.28
November 2025	Supplemental Pay (Longevity & SLCO)	11/20/25	11/20/25	83,518.08
November 2025	Supplemental Pay (Longevity & SLCO)-1EE	11/24/25	11/24/25	2,405.60
November 2025	Pay Period #24	11/07/25	11/21/25	430,207.59
Total for November 2025				994,162.99
December 2025	Monthly Pay Period #12	11/01/25	11/30/25	10,920.96
December 2025	Pay Period #25	11/21/25	12/05/25	416,449.05
December 2025	Pay Period #26	12/05/25	12/19/25	428,917.33
Total for December 2025				856,287.34
January 2026	Monthly Pay Period #1	12/01/25	12/31/25	11,376.00
January 2026	Pay Period #1	12/20/25	01/02/26	421,416.41
January 2026	Separation	01/07/26	01/07/26	1,163.67
January 2026	Pay Period #2	01/03/26	01/16/26	389,663.44
Total for January 2026				823,619.52

**WEST VALLEY WATER DISTRICT  
PAYROLL GROSS WAGES  
FISCAL YEAR 2025 - 2026**

<b>Report Month</b>	<b>Description</b>	<b>From</b>	<b>To</b>	<b>Gross Wages Paid</b>
February 2026	Monthly Pay Period #2	01/01/26	01/31/26	11,376.00
February 2026	Pay Period #3	01/17/26	01/30/26	404,269.01
February 2026	Pay Period #4	01/31/26	02/13/26	404,573.04
Total for February 2026				830,619.17
March 2026	Monthly Pay Period #3	02/01/26	02/28/26	11,376.00
March 2026	Pay Period #5	02/13/26	02/27/26	396,539.16
March 2026	Pay Period #6	02/27/26	03/13/26	399,833.07
Total for March 2026				807,748.23

**WEST VALLEY WATER DISTRICT  
EFT AND PAYROLL ITEMS  
MARCH 2025**

Date	Item	Check No. or EFT	Amount
03/05/26	Monthly Pay Period #3	n/a	0.00
03/05/26	Pay Period #5	8990-8994	3,063.56
03/19/26	Pay Period #6	8995-8997	4,078.30
	<b>Total Checks</b>		<b><u>7,141.86</u></b>
03/05/26	Monthly Pay Period #3 Direct Deposits	EFT	9,708.24
03/05/26	Federal Tax Withheld Social Security & Medicare	EFT	2,414.86
03/05/26	State Tax Withheld and State Disability Insurance	EFT	187.23
03/05/26	Pay Period #5 Direct Deposits	EFT	266,120.45
03/05/26	Federal Tax Withheld Social Security & Medicare	EFT	102,808.41
03/05/26	State Tax Withheld and State Disability Insurance	EFT	16,626.18
03/05/26	Lincoln Deferred Compensation Withheld	EFT	13,330.90
03/05/26	Lincoln - 401a	EFT	0.00
03/05/26	Lincoln - ROTH	EFT	790.00
03/05/26	Lincoln - Employer Match Benefit	EFT	3,350.00
03/05/26	Lincoln - 401a Employer Match Benefit	EFT	0.00
03/05/26	Nationwide Deferred Compensation Withheld	EFT	6,694.30
03/05/26	Nationwide - Employer Match Benefit	EFT	1,125.00
03/05/26	Nationwide ROTH	EFT	100.00
03/05/26	Nationwide - 401a Employer Match Benefit	EFT	0.00
03/05/26	CalPERS Retirement - Classic (EPMC and ER contribution)	EFT	39,643.17
03/05/26	CalPERS Retirement - 2nd Tier (EE and ER contribution)	EFT	26,862.54
03/05/26	California State Disbursement	EFT	984.46
03/05/26	Sterling FSA & Dependent Care	EFT	1,691.68
03/19/26	Pay Period #6 Direct Deposits	EFT	262,721.81
03/19/26	Federal Tax Withheld Social Security & Medicare	EFT	105,810.39
03/19/26	State Tax Withheld and State Disability Insurance	EFT	18,124.99
03/19/26	Lincoln Deferred Compensation Withheld	EFT	13,252.85
03/19/26	Lincoln - 401a	EFT	0.00
03/19/26	Lincoln - ROTH	EFT	790.00
03/19/26	Lincoln - Employer Match Benefit	EFT	3,350.00
03/19/26	Lincoln - 401a Employer Match Benefit	EFT	0.00
03/19/26	Nationwide Deferred Compensation Withheld	EFT	6,694.30
03/19/26	Nationwide - Employer Match Benefit	EFT	1,125.00
03/19/26	Nationwide 401a	EFT	0.00
03/19/26	Nationwide ROTH	EFT	100.00
03/19/26	CalPERS Retirement - Classic (EPMC and ER contribution)	EFT	38,449.94
03/19/26	CalPERS Retirement - 2nd Tier (EE and ER contribution)	EFT	27,417.95
03/19/26	California State Disbursement	EFT	984.46
03/19/26	Sterling Administration - FSA & Dependent Care	EFT	1,849.58
	<b>Total EFT</b>		<b><u>973,108.69</u></b>
	<b>Grand Total Payroll Cash</b>		<b><u>980,250.55</u></b>



## STAFF REPORT

**DATE:** April 13, 2026  
**TO:** Finance Committee  
**FROM:** Jose Velasquez, Chief Financial Officer  
**SUBJECT:** Treasurer's Report - February 2026

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### **STRATEGIC GOAL:**

Strategic Goal 6 – Demonstrate Effective Financial Stewardship, Objective 6D - Maintain a Data Driven Approach and Financial-Based Decision-Making

### **MEETING HISTORY:**

N/A

### **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, re-investments made during the month, and compliance with the State of California Local Agency Investment Guidelines.

### **DISCUSSION:**

West Valley Water District ("District") contracts with the Clifton Larson Allen LLP to prepare the monthly Treasurer's Report. This is an independent report that opines on the investment balances, classifications, and activity. This report also examines the District's investment policy to ensure that it follows the State of California's Local Agency Investment Guidelines (Government Code Section 53601(b)). The Treasurer Report for the month of February 2026 **Exhibit A** is presented to the Finance Committee for review and discussion.

### **FISCAL IMPACT:**

The monthly cost of \$3,100 for completion of the report was included in the FY 2025-26 annual budget.

### **REQUESTED ACTION:**

Forward a recommendation to the Board of Directors to approve the February 2026 Treasurer's Report.

**Attachments**

[Exhibit A - Treasurer Report February 2026.pdf](#)

# EXHIBIT A

**West Valley Water District**  
**Cash, Investment & Reserve Balances - February 28, 2026**

Institution/Investment Type	January 2026 Balance	February 2026 Balance		Minimum Balance	Target Balance	Maximum Balance
<b>Funds Under Control of the District:</b>			<b>OPERATING CASH</b>			
District Cash Drawers	\$ 4,300.00	\$ 4,300.00	Balance Available for Daily Operations	\$ 30,829,319.37	\$ 32,993,827.00	\$ 20,181,590.26
	<b>\$ 4,300.00</b>	<b>\$ 4,300.00</b>	<b>Total Operating Cash</b>	<b>\$ 30,829,319.37</b>	<b>\$ 32,993,827.00</b>	<b>\$ 20,181,590.26</b>
Checking and Savings:			<b>UNRESTRICTED RESERVES</b>			
Chase - General Government Checking	\$ 1,255,531.31	\$ 3,209,556.78	<b>CAPITAL RESERVES</b>			
Chase - Special Rebate Checking	\$ -	\$ -	Capital Project Account - 100% FY 25-26	\$ 27,656,397.00	\$ 27,656,397.00	\$ 32,000,000.00
Chase - UTC Routine Checking	\$ 5,000.56	\$ 5,000.56	Capital Project Account-25% FY 26-27	\$ 1,818,250.00	\$ 1,818,250.00	\$ 8,000,000.00
Chase - UTC Non-Routine Checking	\$ 48,636.50	\$ 48,636.50	Emergency Account	\$ (2,164,507.63)	\$ (4,329,015.26)	\$ (6,493,522.89)
	<b>\$ 1,309,168.37</b>	<b>\$ 3,263,193.84</b>		<b>\$ 27,310,139.37</b>	<b>\$ 25,145,631.74</b>	<b>\$ 33,506,477.11</b>
State of California, Local Agency Investment Fund*	<b>\$ 27,494,922.07</b>	<b>\$ 34,094,922.07</b>	<b>LIQUIDITY FUNDS</b>			
US Bank - Chandler Asset Mgmt	<b>\$ 63,272,140.85</b>	<b>\$ 63,973,937.32</b>	Rate Stabilization Account	\$ 4,451,391.37	\$ 4,451,391.37	\$ 5,935,188.49
US Bank - Chandler Liquidity Fund	<b>\$ 45,898,049.55</b>	<b>\$ 38,011,301.91</b>	Operating Reserve Account	\$ 8,902,782.74	\$ 8,902,782.74	\$ 11,870,376.99
CalTrust Pooled Investment Fund - Short Term	\$ -	\$ -		<b>\$ 13,354,174.11</b>	<b>\$ 13,354,174.11</b>	<b>\$ 17,805,565.48</b>
CalTrust Pooled Investment Fund - Medium Term	\$ -	\$ -	<b>OTHER OPERATING RESERVES</b>			
U. S. Treasury Bills			Self-Insurance Reserve	\$ 5,000,000.00	\$ 5,000,000.00	\$ 5,000,000.00
Government Agencies (Federal Home Loan Bank)	\$ -	\$ -		<b>\$ 5,000,000.00</b>	<b>\$ 5,000,000.00</b>	<b>\$ 5,000,000.00</b>
<b>Total</b>	<b>\$ 137,978,580.84</b>	<b>\$ 139,347,655.14</b>	<b>Total Unrestricted Reserves</b>	<b>\$ 45,664,313.48</b>	<b>\$ 43,499,805.85</b>	<b>\$ 56,312,042.59</b>
Funds Under Control of Fiscal Agents:			<b>Total OP Cash &amp; UR Reserves</b>	<b>\$ 76,493,632.85</b>	<b>\$ 76,493,632.85</b>	<b>\$ 76,493,632.85</b>
<b>US BANK</b>			<b>RESTRICTED RESERVES</b>			
2016A Bond - Principal & Payment Funds	\$ 1,404.27	\$ 1,408.23	2016A Bond	\$ 2,589.92	\$ 2,589.92	\$ 2,589.92
2016A Bond - Interest Fund	\$ 1,178.37	\$ 1,181.69	Customer Deposit Accounts	\$ 4,886,229.23	\$ 4,886,229.23	\$ 4,886,229.23
<b>Total</b>	<b>\$ 2,582.64</b>	<b>\$ 2,589.92</b>	Capacity Charge Acct Balance	\$ 53,133,081.96	\$ 53,133,081.96	\$ 53,133,081.96
<b>Grand Total</b>	<b>\$ 137,981,163.48</b>	<b>\$ 139,350,245.06</b>	California DWSRF Loan Payment	\$ 1,834,711.10	\$ 1,834,711.10	\$ 1,834,711.10
			CIP account in LAIF for capital purposes	\$ 3,000,000.00	\$ 3,000,000.00	\$ 3,000,000.00
			<b>Total Restricted Reserves</b>	<b>\$ 62,856,612.21</b>	<b>\$ 62,856,612.21</b>	<b>\$ 62,856,612.21</b>
			<b>Total Cash &amp; Investments</b>	<b>\$ 139,350,245.06</b>	<b>\$ 139,350,245.06</b>	<b>\$ 139,350,245.06</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.

**Note:**

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

**Total Fund Balance**

When comparing the District’s total fund balances month-over-month between February 2026 (\$139,350,245.06) and January 2026 (\$137,981,163.48), CLA found the fund balance increased by \$1,369,081.58 between February 2026 and January 2026.

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

**Cash/Money Market** - Per Section 9.11 of the District’s investment policy, “The company shall have met either one of the following criteria: 1) attained the highest ranking or the highest letter and numerical rating provided by not less than two NRSROs “Nationally Recognized Statistical Rating Organization” or 2) retained an investment adviser registered or exempt from registration with the Securities and Exchange Commission with not less than five years of experience managing money market mutual funds with assets under management in excess of five hundred million dollars.” Based on Chandler Asset Management’s reconciliation summary for the period ending February 28, 2026, CLA was able to confirm the District’s cash and money-market securities were in accordance with the investment policy. CLA compared various financial documents for the District's cash and 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 \$42 billion with over thirty-five years of experience in managing money market mutual funds, Chandler Asset Management exceeds the requirements of the District’s policy.

Per the investment policy, the maximum percentage of District investments in money market funds is capped at 20%. Similarly, the allowable mutual fund and money market account instruments per California government code (Sections 53601(l) and 53601.6(b)) for local government entities are also capped at 20%. The District’s money market balance percentage as of February 28, 2026 is 4.91%. 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 five-year maturity

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

As of February 28, 2026, 47.04% of the District's total portfolio is invested in United States Treasury Issues. There were couple investments that exceeded the 5 year maturity. 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 the Chandler report, the purchase dates for all medium-term notes fall within the five-year framework established in the investment policy.

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

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

Negotiable certificates of deposit constitute 0.0% of the District's total investment balance as of February 28, 2026. 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 9.93% of the District’s total investment balance as of February 28, 2026. Therefore, the District is following both the investment policy and the State of California’s standards.

**Federal Agency Obligations** – Per Section 9.5 of the District’s investment policy, “there is no limitation as to the percentage of the portfolio that may be invested in this category, however, purchases of callable Federal Agency obligations are limited to a maximum of 30 percent of the portfolio.” Although the policy does not explicitly list the bond rating requirements for federal agency obligations, all the District’s current federal agency holdings are rated AAA by multiple NRSRO’s as of February 28, 2026.

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 9.61% of the District’s total investment balance as of February 28, 2026. 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 0.70% of the District’s total investment balance as of February 28, 2026. Therefore, the District is in accordance with both its investment policy as well as the guidelines set forth by the State of California.

**Local Agency Investment Fund (LAIF)**

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

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

The District’s investment policy is also in accordance with the State of California’s Local Agency Investment Guidelines (Government Code Section 16429.1) concerning the Local Agency Investment Fund. These

guidelines establish no maximum specified percentage of the District’s investment portfolio while also dictating no maximum maturity date for LAIF investments.

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

As of the period ending February 28, 2026, the District’s Local Agency Investment Fund balance represents 24.47% of the District’s entire portfolio. Therefore, the District is following the investment policy as well as the standards of the Local Agency Investment Guidelines.

Based on the LAIF performance report dated March 4, 2026, LAIF investments had a net-yield of 3.871%. Regarding portfolio composition, LAIF fund investments were split into the following categories (percentages may not total 100% due to rounding):

- Treasuries- 57.45%
- Agencies- 23.67%
- Certificates of Deposit/Bank Notes- 9.52%
- Commercial Paper- 5.50%
- Time Deposits- 3.15%
- Loans- 0.15%
- Corporate Bonds- 0.56%

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 February 28, 2026, 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.

### **Bank Deposits**

Based on the District's investment policy, "Securities placed in a collateral pool must provide coverage for at least 100 percent of all deposits that are placed in that institution." As of February 28, 2026, 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 \$800,000 which represents funding for one payroll, and one accounts payable check run. For February 2026 balance of the Chase Checking account is over the required minimum, an accounts payable payment will occur in March 2026 to restore the balance to the appropriate threshold. In CLA's comparison between the District's general Checking account balances for February 2026 (\$3,209,556.78) and January 2026 (\$1,255,531.31), CLA observed an increase in the February 2026 balance of \$1,954,025.47 versus January 2026 and variance is a result of regular activities.

During our review of the February 2026 Chase General Governmental Checking account statement, it was noted that there were 6 fraudulent activities totaling \$14,455.91. 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 a few unusual transactions during our review. For the month of February, there were \$10,000,000.00 in transfers from the Liquidity Fund (matured bills) to the checking. There were transfers made from checking to LAIF totaling \$8,600,000.00.

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 February 2026 the UTC Routine Checking account was \$5,000.56 and the UTC Non-Routine Checking account balance was \$48,636.50. 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 February 2026, therefore CLA was able to agree the cash drawers and petty cash balance to the District Cash Drawers summary schedule.

Section 9.12 of the investment policy asserts that “there is no limit on the percentage of the portfolio that may be invested in bank deposits.” Similarly, the State of California’s Government Code for Allowable Investment Instruments fails to dictate any portfolio standards for general bank deposit accounts. Although no maximum has been established for amounts invested in bank deposits by the investment policy or the State of California, CLA can verify that as of February 28, 2026, the District had 2.35% of its portfolio invested in bank deposit accounts.

### **Commercial Paper**

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

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

As of February 28, 2026, 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 February 28, 2026, the District’s investments in five securities categorized as supranationals was 0.99% 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.

**Note:**

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

**Restricted Funds**

**Bond Proceeds Fund(s)** – Balances in the bond proceeds fund accounts represent monies derived from the proceeds of a bond issue. Per the requirements of the District’s reserve policy, the target level for the debt service reserve requirement is established at the time of the bond issue. Based on documentation provided to CLA, “no reserve fund has been established in connection with the issuance of the 2016A bonds.” Therefore, the February 28, 2026, ending balance of \$2,589.92 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 in the treasurer’s report are based on the ending balance on the general ledger for the month. The customer deposit accounts are reconciled monthly. CLA was able to confirm that the customer deposit accounts balance presented on the February 2026 Treasurer’s Report reconciles with the District’s general ledger. The February 28, 2026, balance of \$4,886,229.23 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 \$53,133,081.96 presented on the February 2026 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, there were no designations or allocations for District funding towards any Capital Improvement Projects at that time. Later the fund was transferred to the Chandler accounts as the CFO believes the Chandler accounts earn a higher interest rate.

**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 \$29,474,647.00 (\$27,656,397.00 for fiscal year 2025-26 and \$1,818,250.00 for fiscal year 2026-27) in its capital project account, meeting the minimum target level required for both fiscal years. CLA was able to confirm that the District is in adherence with the minimum target level requirement as of February 28, 2026, by comparing the board-approved Fiscal Year 2025-26 Capital Improvement Budget which indicates a total CIP for fiscal year 2025-26 of \$27,656,397.00. The reserve policy only requires the district to maintain 25% of the amount estimated to be needed the following fiscal year 2026-27, which amounts to \$1,818,250.00, therefore, the District meets the requirement indicated in its reserve policy.

**California DWSRF Loan Payment Reserve** – As per the California DWSRF Loan agreement for Oliver P. Roemer project # 3610004-002 C, the District is required to maintain fund restriction for loan payment amount of \$1,834,711.10.

**Emergency Account** – The emergency account may be utilized to purchase water at any time or to begin repair of the water system after a catastrophic event. Therefore, a minimum target level equal to 1% of net capital assets of the District’s water system has been established to enable the district to manage emergency situations. Per February 28, 2026, general ledger detail reporting provided by the District’s accounting staff, CLA was able to confirm that the District’s net assets total \$216,450,763.01. As of February 28, 2026, the emergency account represents a balance of \$2,164,507.63 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 annual budgeted total operating expenses. Per the FY 2025-26 board-approved budget, the District anticipates operating expense of \$36,105,730.00 for the current fiscal year. The District’s current balance of \$4,451,391.37 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 2025-26 board-approved budget, CLA can confirm the District has an operating expenses budget of \$36,105,730.00. As of February 28, 2026, the operating reserve account maintains a balance of \$8,902,782.74, 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. According to the District’s finance manager, reserve policy 2025-26 does not require an actuarial study report for determining self-insurance amount.

**Balance Available for Daily Operations** – This balance represents the District’s total cash balance less any fund requirements. For the month ending February 28, 2026, the District had a total of \$139,350,245.06

## West Valley Water District Reserve Memo – February 2026

in various institutional accounts. The required reserve balances by type total \$108,520,925.69 and are categorized as follows:

- Restricted Funds- \$62,856,612.21
- Capital Reserve Funds- \$27,310,139.37
- Liquidity Funds- \$13,354,174.11
- Other Reserves- \$5,000,000.00

Based on the District's Treasurer's Report, which indicates a total cash, investment, and reserve balance of \$139,350,245.06 and fund requirements of \$108,520,925.69, the fund balance available for daily operations reconciles to the February 2026 Treasurer's report.

CLA reviewed the Treasurer's report for clerical accuracy and recalculated the total Unrestricted Reserves balance and agreed the totals to the February 2026 Treasurer's Report. 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  
February 28, 2026

U.S. Bank - Chandler Asset Management		
Money Market	6,848,259.05	A
Commercial Paper	-	A
Federal Agency Obligations	13,385,632.13	A
U.S. Government	65,557,101.85	A
Corporate Bonds	13,834,701.75	A
Municipal Bonds	978,280.45	A
Supranational	1,381,264.00	A
Negotiable CD	-	A
<b>Total U.S. Bank - Chandler Asset Management Funds</b>	<b>101,985,239.23</b>	

Checking and Savings		
Bank of Hope	-	B
Chase-1653 (Operating Account)	3,209,556.78	B
Chase-1368	5,000.56	B
Chase-1392	48,636.50	B
Chase-5993 (Rebate Account)		B
2016A Bond - Principal & Payment Funds	1,408.23	B
2016A Bond - Interest Fund	1,181.69	B
District Cash Drawers	4,300.00	C
<b>Total Checking and Savings</b>	<b>3,270,083.76</b>	

CalTRUST Short Term Fund	-	A
CalTRUST Medium Term Fund	-	A
LAIF	34,094,922.07	A

**Total February 28, 2026 District Funds** **139,350,245.06**

The balances indicated above are as of February 28, 2026

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

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

Based on our review of the asset classes as of 02/28/26, West Valley Water District is in

Security Type	Maximum per Investment Policy	Balance
Commercial Paper	25%	-
Federal Agency Obligations	30%	13,385,632.13
U.S. Government	No Limit	65,557,101.85
Municipal Bonds	20%	978,280.45
LAIF	No Limit	34,094,922.07
CalTRUST	No Limit	-
Negotiable CD	30%	-
Medium Term Notes (Corporate Bonds)	30%	13,834,701.75
Money Market	20%	6,848,259.05
Bank Deposits	No Limit	3,270,083.76
Supranational	30%	1,381,264.00
		139,350,245.06
Funds Excluded from Policy	2016A	-
<b>Total February 28, 2026 District Funds</b>		<b>139,350,245.06</b>

Asset Class	February 2026	
	(% of Total Investments)	Maximum Portfolio (%)
Commercial Paper	0.00%	25%
Federal Agency Obligations	9.61%	30%
U.S. Government	47.04%	No Limit
Municipal Bonds	0.70%	20%
LAIF	24.47%	No Limit
CalTRUST	0.00%	No Limit
Negotiable CD	0.00%	30%
Medium Term Notes (Corporate Bonds)	9.93%	30%
Money Market	4.91%	20%
Bank Deposits	2.35%	No Limit
Supranational	0.99%	30%

West Valley Water District  
Bond Analysis  
February 28, 2026

Liquidity Fund						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 09/30/2025	Rated A or Equivalent?	Purchase Date	Maturity	Investment Maturity (Years)
U S Treasury Bill - 912797RT6	-	P-1	Yes	8/13/2025	2/12/2026	0.5
U S Treasury Bill - 912797SB4	9,989,900.00			9/9/2025	3/12/2026	0.5
U S Treasury Bill - 912797SX6	27,739,040.00	P-1	Yes	6/6/2025	12/4/2025	0.5
First American Govt Obligation Fund Class Y - 31846V203	282,361.91	P-1	Yes	various		
<b>Total Liquidity Fund</b>	<b>38,011,301.91</b>					

Money Market Fund						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 09/30/2025	Rated A or Equivalent?	Purchase Date	Maturity	Investment Maturity (Years)
First American Govt Obligation Fund Class Y - 31846V203	6,565,897.14	Aaa	Yes	various		
<b>Total Money Market</b>	<b>6,565,897.14</b>					

Federal Agency Obligations						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 09/30/2025	Rated A or Equivalent?	Purchase Date	Maturity	Investment Maturity (Years)
F H L M C - 3137FLYV0	494,410.00	Aaa	Yes	9/19/2024	4/25/2029	4.5
Federal Farm Credit Bks - 3133ERSP7	750,435.00	Aaa	Yes	11/16/2022	11/18/2027	4.9
F H L M C Multiclass Mtg Partn - 3137H9D71	488,980.00	Aaa	Yes	10/30/2024	9/25/2029	4.8
F H L M C Multiclass Mtg Partn - 3137FPJG1	482,270.00	Aa1	Yes	6/2/2025	9/25/2029	4.3
F H L M C Multiclass Mtg Partn - 3137FQ3Z4	480,435.00	Aaa	Yes	3/17/2025	10/25/2029	4.5
F H L M C Multiclass Mtg Partn - 3137FRUT6	470,505.00	Aa1	Yes	6/6/2025	1/25/2030	4.6
F H L M C Multiclass Mtg Partn - 3137FUZC1	909,410.00	Aa1	Yes	6/26/2025	5/28/2030	4.9
Federal Home Loan Bks - 3130AWGS3	1,021,310.00	Aa1	Yes	7/11/2025	6/14/2030	4.9
F H L M C Multiclass Mtg Partn - 3137FX3Q9	452,760.00	Aa1	Yes	9/19/2025	8/25/2030	4.9
F H L M C Multiclass Mtg Partn - 3137FTFY8	918,960.00	Aaa	Yes	12/16/2025	4/25/2030	4.3
Federal Home Loan Bks - 3130ATUS4	506,985.00	Aaa	Yes	1/31/2023	12/10/2027	4.8
FHLMC Multiclass Mtg Partn - 3137FG6X8	501,500.00	Aaa	Yes	1/23/2024	5/25/2028	4.3
Federal Home Loans Bks - 3130AWMN7	510,180.00	Aaa	Yes	7/26/2023	6/9/2028	4.8
Federal Home Loans Bks - 3130AWN63	507,195.00	Aaa	Yes	8/16/2023	6/30/2028	4.8
Federal Home Loans Bks - 3130AWTR1	767,122.50	Aaa	Yes	9/7/2023	9/8/2028	4.9
Federal Farm Credit Bks - 3133EPC45	514,330.00	Aaa	Yes	11/27/2023	11/13/2028	4.9
Federal Home Loans Bks - 3130AXQK7	516,555.00	Aaa	Yes	12/7/2023	12/8/2028	4.9
Federal Farm Credit Bks - 3133EPN50	768,405.00	Aaa	Yes	1/3/2024	12/15/2028	4.9
F H L M C Multiclass Mtg Partn - 3137FKUP9	291,454.63	Aaa	Yes	1/3/2024	12/25/2028	4.9
Federal Farm Credit Bks - 3133EPW84	759,157.50	Aaa	Yes	2/5/2024	1/18/2029	4.9
F H L M C Multiclass Mtg Partn - 3137FKZZ2	499,970.00	Aaa	Yes	1/18/2024	1/25/2029	5.0
Federal Home Loan Bks - 3130AVBD3	773,302.50	Aaa	Yes	4/25/2024	3/9/2029	4.8
<b>Total Federal Agency Obligations</b>	<b>13,385,632.13</b>					

Negotiable Certificate of Deposit						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 09/30/2025	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 09/30/2025	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 09/30/2025	Rated A or Equivalent?	Purchase Date	Maturity	Investment Maturity (Years)
California ST Taxable Vr Purp Go - 13063D7D4	314,445.00	Aa2	Yes	10/4/2023	10/1/2028	4.9
California ST Taxable Vr Purp Go Bd - 13063EGT7	406,735.45	Aa2	Yes	10/30/2024	8/1/2029	4.7
Massachusetts ST Taxable - 57582TEA6	257,100.00	Aa1	Yes	6/10/2025	6/1/2030	4.9
<b>Total Municipal Bonds</b>	<b>978,280.45</b>					

Supranational						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 09/30/2025	Rated A or Equivalent?	Inception Date	Maturity	Investment Maturity (Years)
International Bank - 459058LN1	334,405.50	Aaa	Yes	10/8/2024	10/16/2029	5.0
Inter American Devel Bk - 4581XODV7	498,010.00	Aaa	Yes	4/13/2021	4/20/2026	5.0
International Bank M T N - 459058KT9	300,636.00	Aaa	Yes	7/18/2023	7/12/2028	4.9
Inter American Devel Bk - 4581XODC9	248,212.50	Aaa	Yes	12/8/2023	9/18/2028	4.7
<b>Total Supranational</b>	<b>1,381,264.00</b>					

U.S. Corporate						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 09/30/2025	Rated A or Equivalent?	Inception Date	Maturity	Investment Maturity (Years)
Caterpillar Fini Service - 14913UAJ9	464,526.00	A2	Yes	3/18/2024	2/27/2029	4.9
Cisco Sys Inc - 17275RBR2	411,932.00	A1	Yes	3/13/2024	2/26/2029	4.9
Eli Lilly Co - 532457CQ9	202,754.00	Aa3	Yes	8/27/2024	8/14/2029	4.9
Abbvie Inc - 00287YBX6	488,390.00	A3	Yes	6/25/2025	11/21/2029	4.3
Colgate Palmolive Co - 194162AT0	218,311.00	Aa3	Yes	4/28/2025	5/1/2030	4.9
Paccar Financial Corp - 69371RT71	455,795.70	A1	Yes	5/5/2025	5/8/2030	4.9
Jpmorgan Chase Co - 46647PDF0	507,820.00	A1	Yes	6/25/2025	6/14/2030	4.9
Public Storage Oper Co - 74464AAC5	508,130.00	A2	Yes	7/1/2025	7/1/2030	4.9
Bank New York Mellon Corp - 06406RBN6	505,855.00	A3	Yes	2/20/2025	2/1/2029	3.9
Apple Inc. - 037833EB2		Aaa	Yes	2/5/2021	2/8/2026	4.9
Unitedhealth Group Inc. - 91324PEC2	59,664.60	A2	Yes	6/16/2021	5/15/2026	4.8
Walmart Inc - 931142ER0	59,130.60	Aa2	Yes	9/8/2021	9/17/2026	5.0
Honeywell International - 438516BL9	297,546.00	A2	Yes	12/13/2022	11/1/2026	3.8
Duke Energy Carolinas - 26442CAS3	298,083.00	Aa3	Yes	10/28/2022	12/1/2026	4.0
Target Corp - 87612EBM7	137,884.60	A2	Yes	1/19/2022	1/15/2027	4.9
Procter Gamble Co The - 742718FV6	295,272.00	Aa3	Yes	2/1/2022	2/1/2027	4.9
Charles Schwab Corp - 808513BY0	93,791.60	A2	Yes	3/1/2022	3/3/2027	4.9
Berkshire Hathaway Fin - 084664CZ2	276,152.80	Aa2	Yes	3/7/2022	3/15/2027	5.0
Blackrock Inc - 09247XAN1	248,842.50	Aa3	Yes	4/27/2022	3/15/2027	4.8
Northern Tr Corp Sr Nt - 665859AW4	301,023.00	A2	Yes	5/5/2022	5/10/2027	4.9
Unitedhealth Group Inc - 91324PEG3	304,603.50	A2	Yes	5/17/2022	5/15/2027	4.9
Walmart Inc - 931142EX7	251,325.00	Aa2	Yes	9/12/2022	9/9/2027	4.9
Apple Inc - 037833DK3	248,077.50	Aaa	Yes	2/1/2023	11/13/2027	4.7
Toyota Mtr Cr Corp - 89236TKQ7	360,999.50	A1	Yes	1/9/2023	1/12/2028	4.9
Mastercard Incorporated - 57636QAW4	408,756.00	Aa3	Yes	3/9/2023	3/9/2028	4.9
Public Service Electric - 74456QBU9	349,072.50	A1	Yes	6/22/2023	5/1/2028	4.8
Florida Pwr Lt Co - 341081GN1	354,466.00	Aa2	Yes	6/22/2023	5/15/2028	4.8
Merck Co Inc - 58933YBH7	403,180.00	Aa3	Yes	5/17/2023	5/17/2028	4.9
Prologis L P - 74340XCG4	255,900.00	A2	Yes	6/27/2023	6/15/2028	4.9
National Rural Util Coop - 63743HFN7	256,810.00	A2	Yes	2/5/2024	2/7/2029	4.9
Air Products and Chemicals Inc - 009158BH8	409,164.00	A2	Yes	5/17/2024	2/8/2029	4.7
Eli Lilly Co - 532457CK2	271,015.50	Aa3	Yes	2/7/2024	2/9/2029	4.9
John Deere Capital Corporation - 24422EXT1	433,612.20	A1	Yes	6/11/2024	6/11/2029	4.9
Home Depot Inc - 437076DC3	411,932.00	A2	Yes	6/25/2024	6/25/2029	4.9
Pepsico Inc Sr Nt - 713448FX1	332,614.75	A1	Yes	7/15/2024	7/17/2029	4.9

Bank Of America Corp - 06051GHM4	502,830.00	A1	Yes	6/25/2025	7/23/2029	4.0
Toronto Dominion Bank - 89115A2Y7	412,200.00	A2	Yes	4/10/2024	4/5/2029	4.9
Morgan Stanley Sr Nt - 61748UAK8	170,263.50	A1	Yes	10/17/2025	10/18/2029	3.9
Chubb INA Holdings LIC - 171239AG1	445,935.00	A2	Yes	10/27/2025	9/15/2030	4.8
Pfizer Inc Sr Nt - 717081FD0	373,781.40	A2	Yes	11/18/2025	11/15/2030	4.9
Amazon Com Inc - 023135CT1	543,969.00	A1	yes	11/17/2025	11/20/2030	4.9
Alphabet Inc - 02079KBK2	503,290.00	Aa2	Yes	2/12/2026	2/15/2031	4.9
<b>Total U.S. Corporate</b>	<b>13,834,701.75</b>					

### U.S. Government

Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 09/30/2025	Rated A or Equivalent?	Inception Date	Maturity	Investment Maturity (Years)
U. S. Treasury Note - 91282CLC3	712,964.00	Aa1	Yes	7/30/2024	7/31/2029	4.9
U S Treasury Note - 91282CLR0	767,460.00	Aa1	Yes	12/18/2024	10/31/2029	4.8
U S Treasury Note - 91282CMA6	614,136.00	Aa1	Yes	12/9/2024	11/30/2029	4.9
U S Treasury Note - 91282CMD0	1,032,770.00	Aa1	Yes	1/10/2025	12/31/2029	4.9
U S Treasury Note - 91282CGQ8	764,827.50	Aa1	Yes	3/18/2025	2/28/2030	4.9
U S Treasury Note - 91282CGZ8	1,000,860.00	Aa1	Yes	7/15/2025	4/30/2030	4.7
U S Treasury Note - 91282CNR8	2,037,120.00	Aa1	Yes	8/12/2025	7/31/2032	6.9
U S Treasury Note - 91282CHT1	2,014,540.00	Aa1	Yes	8/12/2025	8/15/2033	7.9
U S Treasury Note - 91282CPA3	1,005,120.00	Aa1	Yes	12/1/2020	8/31/2025	4.7
U.S. Treasury Note - 91282CPJ4	2,007,180.00	Aa1	Yes	12/8/2025	11/15/2035	9.8
U.S. Treasury Note - 91282CBH3		Aa1	Yes	2/16/2021	1/31/2026	4.9
U.S. Treasury Note - 91282CBQ3	500,000.00	Aa1	Yes	3/4/2021	2/28/2026	4.9
U.S. Treasury Note - 91282CCF6	248,180.00	Aa1	Yes	6/28/2021	5/31/2026	4.9
U.S. Treasury Note - 91282CCP4	493,820.00	Aa1	Yes	9/17/2021	7/31/2026	4.8
U.S. Treasury Note - 91282CCW9	492,920.00	Aa1	Yes	11/29/2021	8/31/2026	4.7
U.S. Treasury Note - 91282CCZ2	492,120.00	Aa1	Yes	12/15/2021	9/30/2026	4.7
U S Treasury Note - 91282CEF4	494,725.00	Aa1	Yes	11/2/2022	3/31/2027	4.4
U.S. Treasury Note - 91282CEN7	495,780.00	Aa1	Yes	6/6/2022	4/30/2027	4.8
U S Treasury Note - 91282CET4	445,288.50	Aa1	Yes	7/8/2022	5/31/2027	4.8
U S Treasury Note - 91282CEW7	498,655.00	Aa1	Yes	10/20/2022	6/30/2027	4.6
U S Treasury Note - 91282CFH9	243,880.35	Aa1	Yes	10/6/2022	8/31/2027	4.8
U S Treasury Note - 91282CFM8	505,315.00	Aa1	Yes	10/24/2022	9/30/2027	4.9
U S Treasury Note - 91282CFU0	505,605.00	Aa1	Yes	11/18/2022	10/31/2027	4.9
U S Treasury Note - 9128283F5	490,390.00	Aa1	Yes	11/28/2022	11/15/2027	4.9
U S Treasury Note - 91282CGC9	604,944.00	Aa1	Yes	1/26/2023	12/31/2027	4.9
U S Treasury Note - 91282CHX2	614,064.00	Aa1	Yes	9/27/2023	8/31/2028	4.9
U S Treasury Note - 91282CDF5	474,570.00	Aa1	Yes	1/30/2024	10/31/2028	4.7
U S Treasury Note - 91282CFL0	760,837.50	Aa1	Yes	10/22/2024	9/30/2029	4.9
U S Treasury Note - 9128285M8	496,620.00	Aa1	Yes	1/19/2024	11/15/2028	4.8
U S Treasury Note - 91282CGH8	1,001,910.00	Aa1	Yes	10/27/2025	1/31/2028	2.2
U S Treasury Note - 9128283W8	988,050.00	Aa1	yes	10/27/2025	2/15/2028	2.3
U S Treasury Note - 91282CPD7	1,004,920.00	Aa1	Yes	10/30/2025	10/31/2030	4.9
U S Treasury Note - 91282CNX5	1,005,200.00	Aa1	Yes	11/10/2025	8/31/2030	4.7
U S Treasury Note - 91282CHF1	1,010,430.00	Aa1	Yes	12/9/2025	5/31/2030	4.4
U S Treasury Note - 91282CLF6	2,002,960.00	Aa1	yes	11/5/2025	8/15/2034	8.7
<b>Total U.S. Government</b>	<b>27,828,161.85</b>					

### US Bank - Chandler Asset Mgmt

February 2026 Bond Total per Treasurer's Report	63,973,937.32
Total Per February 2026 Chandler Statement	63,973,937.32
Variance	-

### US Bank - Chandler Liquidity Fund

February 2026 Bond Total per Treasurer's Report	38,011,301.91
Total Per February 2026 Chandler Statement	38,011,301.91
Variance	-





## STAFF REPORT

**DATE:** April 13, 2026  
**TO:** Finance Committee  
**FROM:** Jose Velasquez, Chief Financial Officer  
**SUBJECT:** Revenue and Expenditures Report - March 2026

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### **STRATEGIC GOAL:**

Strategic Goal 6 – Demonstrate Effective Financial Stewardship, Objective 6D - Maintain a Data Driven Approach and Financial-Based Decision-Making

### **MEETING HISTORY:**

N/A

### **BACKGROUND:**

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

### **DISCUSSION:**

The Monthly Financial Status Report (**Exhibit A**) summarizes the District's revenue categories as well as expenditures for all Departments. The original total budget includes the adopted budget. The current total budget includes the adopted budget plus any budget amendments or adjustments made during the year. Period activity column represents activity for the reporting periods. The fiscal activity column represents the year-to-date activity or transactions that have been recorded in the general ledger from the beginning of the fiscal year July 1 through June 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).

In summary, for the ninth month of the fiscal year through March 2026, the District has total earned revenues of \$34,351,342 and incurred total expenses of \$24,509,353. This results in an operating surplus of \$9,841,989. The surplus is being used to support the Capital Improvement Program. Contributing to the positive results are water sales and other non-operating income.

### **FISCAL IMPACT:**

There is no fiscal impact for producing the March 2026 Monthly Revenue & Expenditure Report.

**REQUESTED ACTION:**

Forward a recommendation to the Board of Directors to approve the March 2026 Monthly Revenue and Expenditures Report.

**Attachments**

[Exhibit A - 2026 March Monthly Rev & Exp Report.pdf](#)

# EXHIBIT A



West Valley Water District, CA

# Budget Report Group Summary

For Fiscal: 2025-2026 Period Ending: 03/31/2026

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<b>Revenue</b>							
4000 - Water consumption sales	18,665,400.00	19,376,520.00	1,352,333.22	14,592,203.75	0.00	-4,784,316.25	75.31 %
4010 - Water service charges	8,890,060.00	9,254,559.00	899,015.22	7,011,509.29	0.00	-2,243,049.71	75.76 %
4020 - Other operating revenue	5,166,245.00	5,166,245.00	314,419.34	3,487,616.19	0.00	-1,678,628.81	67.51 %
4030 - Property Taxes	4,400,030.00	4,400,030.00	0.00	2,940,502.56	0.00	-1,459,527.44	66.83 %
4040 - Interest & Investment Earnings	4,200,000.00	4,200,000.00	-481,581.54	3,086,022.78	0.00	-1,113,977.22	73.48 %
4050 - Rental Revenue	41,000.00	41,000.00	3,535.90	31,321.10	0.00	-9,678.90	76.39 %
4060 - Grants and Reimbursements	1,520,000.00	1,520,000.00	1,000.00	49,453.63	0.00	-1,470,546.37	3.25 %
4080 - Other Non-Operating Revenue	3,590,037.00	3,590,037.00	-404.53	3,152,712.57	0.00	-437,324.43	87.82 %
<b>Revenue Total:</b>	<b>46,472,772.00</b>	<b>47,548,391.00</b>	<b>2,088,317.61</b>	<b>34,351,341.87</b>	<b>0.00</b>	<b>-13,197,049.13</b>	<b>72.25 %</b>

**Budget Report**

**For Fiscal: 2025-2026 Period Ending: 03/31/2026**

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<b>Expense</b>							
5110 - Source Of Supply	2,360,380.00	1,990,380.00	11,064.08	446,030.67	0.00	1,544,349.33	22.41 %
5210 - Production	5,585,050.00	5,845,050.00	308,829.87	3,919,307.70	155,313.92	1,770,428.38	69.71 %
5310 - Water Quality	841,900.00	861,900.00	58,665.43	578,487.05	50,584.99	232,827.96	72.99 %
5320 - Water Treatment - Perchlorate	605,000.00	505,600.00	23,185.09	203,614.48	5,390.78	296,594.74	41.34 %
5350 - Water Treatment - FBR/FXB	2,067,721.00	2,112,721.00	140,292.59	1,567,362.91	310,610.16	234,747.93	88.89 %
5390 - Water Treatment - Roemer/Arsenic	2,726,685.00	2,851,685.00	190,209.76	1,723,366.02	182,608.98	945,710.00	66.84 %
5410 - Maintenance - T & D	3,043,000.00	3,043,000.00	199,783.60	1,989,218.62	160,180.91	893,600.47	70.63 %
5510 - Customer Service	1,238,300.00	1,268,300.00	60,951.57	740,338.23	0.00	527,961.77	58.37 %
5520 - Meter Reading	1,026,200.00	1,076,200.00	93,826.68	805,468.33	25,849.50	244,882.17	77.25 %
5530 - Billing	677,100.00	689,100.00	33,910.15	474,252.80	52,084.06	162,763.14	76.38 %
5610 - Administration	2,664,425.00	2,664,425.00	127,335.79	1,660,186.05	6,371.50	997,867.45	62.55 %
5615 - General Operations	3,234,919.00	3,234,919.00	134,379.26	2,901,751.70	132,383.20	200,784.10	93.79 %
5620 - Accounting	1,174,150.00	1,174,150.00	69,232.41	846,564.83	13,632.75	313,952.42	73.26 %
5630 - Engineering	2,786,875.00	2,846,875.00	173,118.24	1,746,551.18	323,471.14	776,852.68	72.71 %
5640 - Business Systems	1,890,830.00	1,758,230.00	113,688.60	1,109,224.97	53,798.14	595,206.89	66.15 %
5645 - GIS	291,200.00	291,200.00	19,455.92	198,715.79	0.00	92,484.21	68.24 %
5650 - Board Of Directors	347,000.00	347,000.00	63,292.95	269,682.24	19,050.00	58,267.76	83.21 %
5660 - Human Resources/Risk Management	940,300.00	940,300.00	72,818.94	582,510.04	25,000.00	332,789.96	64.61 %
5680 - Purchasing	792,900.00	792,900.00	53,676.78	439,201.73	0.00	353,698.27	55.39 %
5710 - Public Affairs	1,616,795.00	1,616,795.00	91,586.09	940,202.98	154,210.12	522,381.90	67.69 %
5720 - Grants & Rebates	195,000.00	195,000.00	4,059.80	42,259.80	0.00	152,740.20	21.67 %
6200 - Interest Expense	1,228,042.51	1,228,042.51	442,041.97	875,055.05	0.00	352,987.46	71.26 %
6300 - Debt Administration Service	6,615.00	6,615.00	0.00	0.00	0.00	6,615.00	0.00 %
6800 - Other Non-Operating Expense	0.00	450,000.00	0.00	450,000.00	0.00	0.00	100.00 %
<b>Expense Total:</b>	<b>37,340,387.51</b>	<b>37,790,387.51</b>	<b>2,485,405.57</b>	<b>24,509,353.17</b>	<b>1,670,540.15</b>	<b>11,610,494.19</b>	<b>69.28 %</b>
<b>Report Surplus (Deficit):</b>	<b>9,132,384.49</b>	<b>9,758,003.49</b>	<b>-397,087.96</b>	<b>9,841,988.70</b>	<b>-1,670,540.15</b>	<b>-1,586,554.94</b>	<b>83.74 %</b>

**Fund Summary**

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
100 - Water Operations Fund	9,132,384.49	9,758,003.49	-397,087.96	9,841,988.70	-1,670,540.15	-1,586,554.94
<b>Report Surplus (Deficit):</b>	<b>9,132,384.49</b>	<b>9,758,003.49</b>	<b>-397,087.96</b>	<b>9,841,988.70</b>	<b>-1,670,540.15</b>	<b>-1,586,554.94</b>



## STAFF REPORT

**DATE:** April 13, 2026  
**TO:** Finance Committee  
**FROM:** Jose Velasquez, Chief Financial Officer  
**SUBJECT:** Purchase Order Report - March 2026

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### **STRATEGIC GOAL:**

Strategic Goal 6 – Demonstrate Effective Financial Stewardship, Objective 6D - Maintain a Data Driven Approach and Financial-Based Decision-Making

### **MEETING HISTORY:**

N/A

### **BACKGROUND:**

The West Valley Water District ("District") generated forty-four (49) Purchase Orders ("PO") in the month of March 2026 to various vendors that provide supplies and services to the District. The total amount issued to PO's for the month of March 2026 was \$530,492.20. A table listing all Purchase Orders for March 2026 is shown in **Exhibit A**. In examining the monthly activity of purchase orders \$25,000 or greater, it reveals four (4) PO's amounting to \$190,878,.50 or 35% of the total contractual obligations entered into during the month.

### **DISCUSSION:**

There were zero (0) Change Orders ('CO') approved by the General Manager during the month of March 2026.

### **FISCAL IMPACT:**

There is no fiscal impact for producing the March 2026 Purchase Order Report.

### **STAFF RECOMMENDATION:**

Forward a recommendation to the Board of Directors to approve the March 2026 Purchase Order Report.

### **Attachments**

[Purchase Order Summary Report March 2026.pdf](#)

# Exhibit A



West Valley Water District, CA

# Purchase Order Summary Report

## Purchase Order Detail

Issued Date Range 03/01/2026 - 03/31/2026

PO Number	Description Vendor	Status Ship To	Issue Date Delivery Date	Trade Discount	Total
26-0349	2024 RIZON E18L-2 Yard Dump Truck Vehicle Purchase 02956 - LOS ANGELES TRUCK CENTERS LLC	Completed West Valley Water District	3/25/2026 1/28/2026	0.00	59,183.24
26-0429	LARGE METER TESTING 01476 - GOLDEN METERS SERVICE INC.	Outstanding West Valley Water District	3/2/2026 3/16/2026	0.00	1,095.00
26-0430	Valve Nut RX 02975 - ILLINOIS TOOL WORKS	Completed West Valley Water District	3/2/2026 3/16/2026	0.00	9,508.00
26-0431	Clarifier 1 R&R 02927 - JAMISON ENGINEERING CONTRACTORS, INC.	Outstanding West Valley Water District	3/2/2026 3/16/2026	0.00	33,550.00
26-0432	7-1Booster repair 02736 - MOTIVE ENERGY STORAGE SYSTEMS INC	Outstanding West Valley Water District	3/3/2026 3/17/2026	0.00	7,007.19
26-0433	Repair 7-1 Battery 02736 - MOTIVE ENERGY STORAGE SYSTEMS INC	Outstanding West Valley Water District	3/3/2026 3/17/2026	0.00	13,320.00
26-0434	Aqua 3/4 lperl meter (replaces 11005) 00255 - AQUA-METRIC SALES CO	Completed West Valley Water District	3/3/2026 3/3/2026	0.00	441.00
26-0435	Cla Val for BLF 00641 - CLA VAL CO	Partially Received West Valley Water District	3/3/2026 3/17/2026	0.00	6,594.80
26-0436	Fortinet Network switches feb 2026 02585 - AIRGAP LABS LLC	Completed West Valley Water District	3/3/2026 3/17/2026	0.00	2,623.00
26-0437	YO-FIRE STOCK ORDER 3.5.2026 00748 - YO FIRE	Partially Received West Valley Water District	3/5/2026 3/5/2026	0.00	3,020.00
26-0438	Core&Main replacement packet 01657 - CORE & MAIN LP	Completed West Valley Water District	3/5/2026 3/5/2026	0.00	483.28
26-0439	Emergency Well 6 Motor Repair for the FBR plant. 01124 - GENERAL PUMP COMPANY INC	Outstanding West Valley Water District	3/6/2026 3/20/2026	0.00	22,272.28
26-0440	Flow Meter replacement for GAC system 00492 - MCCALLS METERS INC	Outstanding West Valley Water District	3/6/2026 3/20/2026	0.00	3,578.87
26-0441	Emergence Removal of Waste oil at well sites 02717 - ENVIRONMENTAL MANAGEMENT TECHNOLOG	Outstanding West Valley Water District	3/6/2026 3/20/2026	0.00	1,236.25
26-0442	Move two CL@ building at site 40 02866 - GOLDEN EMPIRE CONCRETE PRODUCTS, INC	Outstanding West Valley Water District	3/6/2026 3/20/2026	0.00	12,463.11
26-0443	DETECTION ASSY, ONLINE UVT 00743 - TROJAN TECHNOLOGIES CORP	Outstanding West Valley Water District	3/6/2026 3/20/2026	0.00	14,305.34
26-0444	Pull and Inspect Zone 7-1 BS #4 01124 - GENERAL PUMP COMPANY INC	Outstanding West Valley Water District	3/6/2026 3/20/2026	0.00	60,114.42
26-0445	Security Camera Sys Expansion and Integration Proj 02738 - SAFE AND SOUND SECURITY INC	Partially Received West Valley Water District	3/9/2026 3/23/2026	0.00	15,359.55

**Purchase Order Summary Report**

**Issued Date Range 03/01/2026 - 03/31/2026**

<b>PO Number</b>	<b>Description Vendor</b>	<b>Status Ship To</b>	<b>Issue Date Delivery Date</b>	<b>Trade Discount</b>	<b>Total</b>
26-0446	BASESTATION EXTENDED WARRANTY FOR SENSUS AMI 00255 - AQUA-METRIC SALES CO	Outstanding West Valley Water District	3/9/2026 3/23/2026	0.00	5,304.50
26-0447	Autocad LT subscriptions 2026 00642 - DLT SOLUTIONS LLC	Outstanding West Valley Water District	3/11/2026 3/25/2026	0.00	2,111.86
26-0448	Remove and Replace 8" Meter at FBR 01476 - GOLDEN METERS SERVICE INC.	Outstanding West Valley Water District	3/11/2026 3/25/2026	0.00	10,639.06
26-0449	Emergency eyewash replacement 00066 - GRAINGER INC	Partially Received West Valley Water District	3/11/2026 3/25/2026	0.00	5,376.96
26-0450	BLF North Well Flushing 00739 - EVOQUA WATER TECHNOLOGIES LLC	Outstanding West Valley Water District	3/11/2026 3/25/2026	0.00	13,400.00
26-0451	Repair Cla Val 7-1 00641 - CLA VAL CO	Outstanding West Valley Water District	3/12/2026 3/26/2026	0.00	3,744.80
26-0452	Hydrant Buddy Valve Exerciser 01657 - CORE & MAIN LP	Completed West Valley Water District	3/12/2026 3/26/2026	0.00	6,082.10
26-0453	Emerngency eyewash replacement 00066 - GRAINGER INC	Outstanding West Valley Water District	3/12/2026 3/26/2026	0.00	4,254.74
26-0454	Backflow Preventer, 2" 00360 - USA BLUEBOOK	Outstanding West Valley Water District	3/12/2026 3/26/2026	0.00	1,944.85
26-0455	Backflow security cages **EMERGENCY** 02842 - CAL-OSO BACKFLOW SERVICES LLC	Outstanding West Valley Water District	3/12/2026 3/26/2026	0.00	12,981.64
26-0457	Pull & Inspect Well 1A 01124 - GENERAL PUMP COMPANY INC	Outstanding West Valley Water District	3/13/2026 3/27/2026	0.00	28,045.00
26-0458	Sound enclosure Well 5A 01442 - BEHRENS AND ASSOCIATES INC	Outstanding West Valley Water District	3/16/2026 3/30/2026	0.00	38,030.84
26-0459	Executive Recruitment Services for Board Secretary 02536 - GALLAGHER BENEFIT SERVICES INC	Outstanding West Valley Water District	3/18/2026 4/1/2026	0.00	25,000.00
26-0460	Aqua iperl order 03.17.2026 00255 - AQUA-METRIC SALES CO	Outstanding West Valley Water District	3/18/2026 3/18/2026	0.00	882.00
26-0461	Aqua MXU order 03.18.2026 00255 - AQUA-METRIC SALES CO	Outstanding West Valley Water District	3/18/2026 3/18/2026	0.00	2,924.60
26-0462	Emergency repair of Pretreatment valve stems 01047 - MIKE DYELL MACHINE SHOP	Outstanding West Valley Water District	3/18/2026 4/1/2026	0.00	5,450.79
26-0463	Well 1A sound enclosure dismantle and install 01442 - BEHRENS AND ASSOCIATES INC	Outstanding West Valley Water District	3/19/2026 4/2/2026	0.00	8,000.00
26-0464	GIS LAPTOP sruface 32g 00326 - CDW GOVERNMENT INC	Completed West Valley Water District	3/19/2026 4/2/2026	0.00	1,965.36
26-0465	Ferguson Stock order 00160 - FERGUSON ENTERPRISES INC # 677	Outstanding West Valley Water District	3/19/2026 3/19/2026	0.00	4,001.27
26-0466	Broadcom VMware annual subscription 2026 00326 - CDW GOVERNMENT INC	Outstanding West Valley Water District	3/19/2026 4/2/2026	0.00	17,388.48

**Purchase Order Summary Report**

**Issued Date Range 03/01/2026 - 03/31/2026**

<b>PO Number</b>	<b>Description Vendor</b>	<b>Status Ship To</b>	<b>Issue Date Delivery Date</b>	<b>Trade Discount</b>	<b>Total</b>
26-0467	Cold Mix Temp Asphalt 00245 - VULCAN MATERIALS COMPANY	Completed West Valley Water District	3/20/2026 4/3/2026	0.00	1,721.16
26-0468	Pump drip oil 01783 - SC COMMERCIAL LLC	Outstanding West Valley Water District	3/20/2026 4/3/2026	0.00	5,955.34
26-0469	Core & Main Stock order 3.19.26 01657 - CORE & MAIN LP	Outstanding West Valley Water District	3/24/2026 3/24/2026	0.00	4,406.72
26-0470	To Provide Water Audit and Water Standard Optimiz 02980 - MADELINE BLUA	Outstanding West Valley Water District	3/24/2026 4/7/2026	0.00	14,080.00
26-0471	Communications Consultant Services per RFP 2025-10 02981 - WESTBOUND COMMUNICATIONS, INC	Outstanding West Valley Water District	3/26/2026 4/9/2026	0.00	20,000.00
26-0472	Airgap IT Cyber Security Penetration Testing 2026 02585 - AIRGAP LABS LLC	Outstanding West Valley Water District	3/30/2026 4/13/2026	0.00	20,644.80

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**Purchase Order Count: (44)      Total Trade Discount: 0.00      Total: 530,492.20**





## STAFF REPORT

**DATE:** April 13, 2026  
**TO:** Board of Directors  
**FROM:** Jose Velasquez, Chief Financial Officer  
**SUBJECT:** Third Quarter Financial Report Fiscal Year 2025-26

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### **STRATEGIC GOAL:**

Strategic Goal 6 - Demonstrate Effective Financial Stewardship; Objective 6D - Maintain a Data Driven Approach and Financial-Based Decision-Making

### **MEETING HISTORY:**

N/A

### **BACKGROUND:**

At the end of each quarter, the Accounting Division prepares the Quarter Financial Report for Fiscal Year 2025–26. This report is presented to the Finance Committee for review and discussion prior to its submission to the Board of Directors.

### **DISCUSSION:**

The Third Quarter Financial Report Fiscal Year 2025-26 (**Exhibit A**) summarizes the District's financial performance for the period, with comparisons to the third quarter of the prior fiscal year. This report serves as the District's primary retrospective assessment of the enterprise fund following the close of the quarter, providing an overview and analysis of revenues, expenditures, reserves, and debt. The year-over-year comparison evaluates the District's financial performance against the same period in the previous fiscal year.

### **FISCAL IMPACT:**

There is no fiscal impact for producing the Third Quarter Financial Report Fiscal Year 2025-26.

### **REQUESTED ACTION:**

Approve the Third Quarter Financial Report Fiscal Year 2025-26.

**Attachments**

[Exhibit A - Third Quarter Financial Report FY26.pdf](#)

# EXHIBIT A

**THIRD QUARTER FINANCIAL REPORT  
THREE MONTHS ENDED MARCH 31, 2026**

	3rd Quarter Actuals				Notes
	FY24-25 3/31/2025	FY25-26 3/31/2026	Amount Change	% Change	
Operating revenues:					
Water consumption sales	\$ 3,766,188	\$ 3,492,062	\$ (274,126)	-7.28%	
Water service charges	2,007,396	2,231,793	\$ 224,397	11.18%	
Other operating income	555,381	1,325,631	\$ 770,250	138.69%	A
Total operating revenues	6,328,964	7,049,485	720,521	11.38%	
Non-operating revenues:					
Property taxes	270,972	331,139	\$ 60,167	22.20%	
Grants and reimbursements	-	1,000	\$ 1,000	N/A	
Interest and investment earnings	480,060	668,513	\$ 188,453	39.26%	B
Rental income- cellular antennas	10,204	10,482	\$ 279	2.73%	
Gain/(loss) on sale/disposition of capital assets	-	-	\$ -	0.00%	
Other non-operating revenues	8,654	8,858	\$ 204	2.35%	
Total non-operating revenues	769,890	1,019,993	250,103	32.49%	
Operating expenses:					
Public affairs	378,579	281,467	\$ (97,112)	-25.65%	
Grants	84,578	4,060	\$ (80,518)	-95.20%	C
Source of supply	903,673	172,491	\$ (731,182)	-80.91%	D
Pumping	1,817,955	1,121,376	\$ (696,579)	-38.32%	E
Water treatment	1,287,738	1,251,338	\$ (36,400)	-2.83%	
Transmission and distribution	816,184	562,653	\$ (253,531)	-31.06%	F
Customer accounts	731,804	620,126	\$ (111,678)	-15.26%	
General and administrative	2,783,708	2,496,399	\$ (287,309)	-10.32%	
Total operating expenses	8,804,219	6,509,911	(2,294,308)	-26.06%	
Non-operating expenses:					
Interest expense	471,381	442,042	\$ (29,339)	-6.22%	
Litigation loss	-	-	\$ -	N/A	
Total non-operating expenses	471,381	442,042	(29,339)	-6.22%	
Capital contributions:					
Developer contributions	-	-	\$ -	0.00%	
Capacity charges	4,021,232	398,148	\$ (3,623,084)	-90.10%	G
Total capital contributions	4,021,232	398,148	(3,623,084)	N/A	
<b>Total revenues</b>	11,120,086	8,467,626	\$ (2,652,460)	-23.85%	
<b>Total expenditures</b>	9,275,600	6,951,952	\$ (2,323,648)	-25.05%	
<b>Net Change</b>	1,844,486	1,515,673	(328,813)	N/A	

Note	Comment
A	Increase in Baseline Feeder Operations.
B	Due to higher interest rate for the Liquidity Fund.
C	Fewer grant receipts during the quarter.
D	Less water purchase during the quarter.
E	Electricity showed lower activity during the quarter.
F	Repair and Maintenance showed lower activity during the quarter.
G	Development had lower activity compared to the Fiscal Year 2025 third quarter.



## STAFF REPORT

**DATE:** April 13, 2026  
**TO:** Finance Committee  
**FROM:** Kara Johnson, Acting Board Secretary  
**SUBJECT:** Change to Committee Meeting Time

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### **STRATEGIC GOAL:**

Strategic Goal 3, Objective 3A - Advance Effective Internal and External Communication Processes

Strategic Goal 5, Objective 5E - Define, Develop, and Implement Best Practices

### **MEETING HISTORY:**

N/A

### **BACKGROUND:**

On December 19, 2024, the Finance Committee updated their regular meeting time from 6:00 p.m. to 5:00 p.m. The Committee would like to update their meeting time once again to the second Monday of every month at 6:00 p.m.

### **DISCUSSION:**

In December 2024 when the Committee updated their meeting time, it was via Board Secretary reports and certified in the minutes. While researching best practice for updating committee meeting times, staff found that a Resolution approved by the Board, listing all of our standing committees, members, and meeting dates and times would be appropriate. Staff will inform all the standing committee of this information and prepare said Resolution to be reviewed and approved by the Board of Directors.

### **FISCAL IMPACT:**

None.

### **REQUESTED ACTION:**

Forward a recommendation to the Board of Directors to approve a Resolution certifying standing committee's meeting dates and times.