



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

**FINANCE COMMITTEE MEETING
AGENDA**

WEDNESDAY, APRIL 24, 2024 - 6:00 PM

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

BOARD OF DIRECTORS

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

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

If you require additional assistance, please contact administration@wvwd.org.

I. CALL TO ORDER

II. PUBLIC PARTICIPATION

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

III. DISCUSSION ITEMS

1. Updates to the Finance Committee
2. March 27, 2024 Regular Meeting Minutes.
3. Monthly Revenue & Expenditures Report – March 2024.
4. Cash Disbursements Report - March 2024.
5. Purchase Order Report - March 2024.
6. Monthly Transfer Report - March 2024.
7. Treasurer's Report - March 2024.

IV. ADJOURN

DECLARATION OF POSTING:

I declare under penalty of perjury, that I am employed by the West Valley Water District and posted the foregoing Finance Committee Agenda at the District Offices on April 18, 2024.

Elvia Dominguez

Elvia Dominguez, Board Secretary

MINUTES
FINANCE COMMITTEE MEETING
of the
WEST VALLEY WATER DISTRICT
March 27, 2024

I. CALL TO ORDER

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

Attendee Name	Present	Absent
Gregory Young	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Daniel Jenkins	<input checked="" type="checkbox"/>	<input type="checkbox"/>
William Fox	<input checked="" type="checkbox"/>	<input type="checkbox"/>
John Thiel	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Gustavo Gutierrez	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Socorro Pantaleon	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Mary Jo Hartley	<input checked="" type="checkbox"/>	<input type="checkbox"/>

II. PUBLIC PARTICIPATION

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

III. DISCUSSION ITEMS

- 1. Updates to the Finance Committee.

Public Outreach and Government Affairs Manager Pantaleon provided an update on Earth Day Sponsorships and indicated close to \$30,000 have been pledged. General Manager Thiel provided an update on a Sponsorship Policy being created by staff. Chief Financial Officer Fox provided additional details on the proposed Sponsorship Policy and indicated it will be presented to the Policy Review & Oversight Committee for review. After that it will then be reviewed with the External Affairs Committee.

- 2. January 24, 2024 Regular Meeting Minutes and March 5, 2024 Regular Meeting Minutes

The Finance Committee approved the minutes.

- 3. Monthly Revenue and Expenditures Report - February 2024

Chief Financial Officer Fox presented the staff report. Staff was directed to present the item at the April 4, 2024 Board Meeting for approval.

WVWD

Minutes: 3/27/24

RESULT: REFERRED TO BOARD

Next: 4/4/2024 6:00 PM

4. Cash Disbursements Report - February 2024

Chief Financial Officer Fox presented the staff report and distributed an updated report that included Exhibit A. Staff was directed to present the item at the April 4, 2024 Board Meeting for approval.

RESULT: REFERRED TO BOARD

Next: 4/4/2024 6:00 PM

5. Purchase Order Report - February 2024

Chief Financial Officer Fox presented the staff report. Staff was directed to present the item at the April 4, 2024 Board Meeting for approval.

RESULT: REFERRED TO BOARD

Next: 4/4/2024 6:00 PM

6. Monthly Transfer Report - February 2024

Chief Financial Officer Fox presented the staff report. Staff was directed to present the item at the April 4, 2024 Board Meeting for approval.

RESULT: REFERRED TO BOARD

Next: 4/4/2024 6:00 PM

7. Treasurer's Report - February 2024

Chief Financial Officer Fox presented the staff report. Staff was directed to present the item at the April 4, 2024 Board Meeting for approval.

RESULT: REFERRED TO BOARD

Next: 4/4/2024 6:00 PM

IV. ADJOURN

Chair Young adjourned the meeting at 6:45 p.m.

ATTEST:

Elvia Dominguez, Board Secretary

WVWD

Minutes: 3/27/24



**BOARD OF DIRECTORS
FINANCE COMMITTEE
STAFF REPORT**

DATE: April 24, 2024
TO: Finance Committee
FROM: William Fox, Chief Financial Officer
SUBJECT: MONTHLY REVENUE & EXPENDITURES REPORT – MARCH 2024

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 March 31. The encumbrance column represents funds encumbered with a purchase order that's not spent but committed. The percentage column represents the percentage of the current budget that has been received (Revenue) or utilized (Expenditure).

FISCAL IMPACT:

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

STAFF RECOMMENDATION:

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

ATTACHMENT(S):

1. Exhibit A - 2024 MAR Monthly Rev Exp Report

EXHIBIT A



West Valley Water District, CA

Budget Report Group Summary

For Fiscal: 2023-2024 Period Ending: 03/31/2024

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Revenue						
4000 - Water consumption sales	19,665,777.00	19,665,777.00	814,126.69	13,795,395.44	-5,870,381.56	70.15 %
4010 - Water service charges	8,458,277.00	8,458,277.00	726,350.58	6,439,682.16	-2,018,594.84	76.13 %
4020 - Other operating revenue	4,223,477.00	4,223,477.00	96,413.68	2,947,589.57	-1,275,887.43	69.79 %
4030 - Property Taxes	3,147,135.00	3,147,135.00	161,898.55	2,678,037.07	-469,097.93	85.09 %
4040 - Interest & Investment Earnings	2,020,626.49	2,020,626.49	455,716.71	4,450,807.54	2,430,181.05	220.27 %
4050 - Rental Revenue	40,835.61	40,835.61	3,352.07	29,771.67	-11,063.94	72.91 %
4060 - Grants and Reimbursements	102,704.33	102,704.33	0.00	1,044.50	-101,659.83	1.02 %
4070 - Gain on Sale of Capital Assets	0.00	0.00	0.00	2,029,568.00	2,029,568.00	0.00 %
4080 - Other Non-Operating Revenue	16,713.82	16,713.82	8,200.00	18,712.75	1,998.93	111.96 %
Revenue Total:	37,675,546.25	37,675,546.25	2,266,058.28	32,390,608.70	-5,284,937.55	85.97 %

Budget Report

For Fiscal: 2023-2024 Period Ending: 03/31/2024

Department...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Expense						
5110 - Source Of Supply	2,508,463.00	2,214,463.00	109,321.75	1,556,759.83	657,703.17	70.30 %
5210 - Production	5,119,150.00	4,934,150.00	465,540.74	3,536,267.22	1,397,882.78	71.67 %
5310 - Water Quality	802,025.00	802,025.00	52,238.95	479,548.67	322,476.33	59.79 %
5320 - Water Treatment - Perchlorate	830,000.00	815,000.00	1,169.28	117,320.12	697,679.88	14.40 %
5350 - Water Treatment - FBR/FXB	1,977,245.00	1,977,245.00	118,043.46	1,360,812.88	616,432.12	68.82 %
5390 - Water Treatment - Roemer/Arsenic	2,032,185.00	2,032,185.00	134,110.52	1,423,626.84	608,558.16	70.05 %
5410 - Maintenance - T & D	2,541,200.00	3,055,200.00	249,862.00	2,025,101.12	1,030,098.88	66.28 %
5510 - Customer Service	1,368,400.00	1,368,400.00	88,738.65	889,380.37	479,019.63	64.99 %
5520 - Meter Reading	1,041,100.00	1,041,100.00	78,618.17	580,137.42	460,962.58	55.72 %
5530 - Billing	575,400.00	575,400.00	46,467.90	416,086.43	159,313.57	72.31 %
5610 - Administration	2,412,380.00	2,387,380.00	149,441.13	1,378,659.05	1,008,720.95	57.75 %
5615 - General Operations	3,540,189.00	3,540,189.00	123,289.54	2,351,955.17	1,188,233.83	66.44 %
5620 - Accounting	1,039,100.00	1,039,100.00	69,526.01	683,272.18	355,827.82	65.76 %
5630 - Engineering	1,834,595.00	1,814,595.00	118,836.42	1,111,963.45	702,631.55	61.28 %
5640 - Business Systems	1,423,250.00	1,423,250.00	110,841.09	979,399.04	443,850.96	68.81 %
5645 - GIS	262,040.00	262,040.00	4,384.42	133,742.15	128,297.85	51.04 %
5650 - Board Of Directors	309,700.00	309,700.00	32,240.64	201,720.48	107,979.52	65.13 %
5660 - Human Resources/Risk Management	874,050.00	899,050.00	102,060.84	628,205.94	270,844.06	69.87 %
5680 - Purchasing	677,500.00	677,500.00	54,407.64	474,929.99	202,570.01	70.10 %
5710 - Public Affairs	1,269,200.00	1,269,200.00	81,037.10	490,280.43	778,919.57	38.63 %
5720 - Grants & Rebates	30,000.00	30,000.00	0.00	8,464.48	21,535.52	28.21 %
6200 - Interest Expense	877,600.00	877,600.00	419,073.02	664,622.77	212,977.23	75.73 %
6300 - Debt Administration Service	6,615.00	6,615.00	0.00	0.00	6,615.00	0.00 %
6800 - Other Non-Operating Expense	0.00	0.00	0.00	314,450.00	-314,450.00	0.00 %
Expense Total:	33,351,387.00	33,351,387.00	2,609,249.27	21,806,706.03	11,544,680.97	65.38 %
Report Surplus (Deficit):	4,324,159.25	4,324,159.25	-343,190.99	10,583,902.67	6,259,743.42	244.76 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
100 - Water Operations Fund	4,324,159.25	4,324,159.25	-343,190.99	10,583,902.67	6,259,743.42
Report Surplus (Deficit):	4,324,159.25	4,324,159.25	-343,190.99	10,583,902.67	6,259,743.42



**BOARD OF DIRECTORS
FINANCE COMMITTEE
STAFF REPORT**

DATE: April 24, 2024
TO: Finance Committee
FROM: John Thiel, General Manager
SUBJECT: CASH DISBURSEMENTS REPORT - MARCH 2024

BACKGROUND:

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

DISCUSSION:

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

FISCAL IMPACT:

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

STAFF RECOMMENDATION:

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

ATTACHMENT(S):

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

EXHIBIT A

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
MARCH 2024

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
7637	AIR & HOSE SOURCE INC	PRODUCTION SUPPLIES	\$ 107.75	
7637	AIR & HOSE SOURCE INC	MAINTENANCE SUPPLIES	\$ 156.24	
7637	AIR & HOSE SOURCE INC	MAINTENANCE SUPPLIES	\$ 553.44	
7637	AIR & HOSE SOURCE INC	MAINTENANCE SUPPLIES	\$ 223.85	
7638	BERTOLINE, GINA E	CSMFO CONFERENCE EXPENSES	\$ 206.34	
7639	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 44.00	
7639	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 15.00	
7639	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 15.00	
7639	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 701.50	
7639	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 825.50	
7639	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 55.50	
7639	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 40.50	
7639	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 40.50	
7639	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 31.50	
7639	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 40.50	
7639	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 50.00	
7639	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 36.00	
7639	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 90.00	
7639	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 202.50	
7639	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 142.50	
7639	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 7.50	
7639	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 7.50	
7639	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 142.50	
7639	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 202.50	
7639	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 204.00	
7639	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 40.00	
7639	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 204.00	
7639	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 204.00	
7639	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 40.00	
7639	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 75.00	
7639	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 221.00	
7639	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ARSENIC	\$ 79.50	
7639	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 123.50	
7639	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 90.00	
7639	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES--ROEMER	\$ 17.50	
7639	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES--ROEMER	\$ 17.50	
7639	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 123.50	
7639	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
7639	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
7641	FASTENAL COMPANY	MAINTENANCE SUPPLIES	\$ 367.15	
7641	FASTENAL COMPANY	MAINTENANCE SUPPLIES	\$ 291.93	
7641	FASTENAL COMPANY	SHOP SUPPLIES	\$ 66.04	
7641	FASTENAL COMPANY	SHOP SUPPLIES	\$ 313.90	
7641	FASTENAL COMPANY	SHOP SUPPLIES	\$ 311.16	
7642	HARRINGTON INDUSTRIAL PLASTICS	PRODUCTION SUPPLIES	\$ 939.41	
7643	HILLTOP GEOTECHNICAL, INC.	Compaction Services and Testing	\$ 4,800.00	
7643	HILLTOP GEOTECHNICAL, INC.	Compaction Services and Testing	\$ 4,800.00	
7643	HILLTOP GEOTECHNICAL, INC.	Compaction Services and Testing	\$ 960.00	
7643	HILLTOP GEOTECHNICAL, INC.	Compaction Services and Testing	\$ 1,440.00	
7644	INFOSEND INC	April Newsletter - invoice 235582	\$ 1,455.31	
7644	INFOSEND INC	July newsletter - Invoice 245296	\$ 2,290.75	
7644	INFOSEND INC	August 2023 - invoice 247046	\$ 1,483.65	
7644	INFOSEND INC	Jan 2024 - Invoice 256690	\$ 1,606.57	
7645	LIEBERT CASSIDY WHITMORE	LEGAL FEES	\$ 1,401.82	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
MARCH 2024

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
7645	LIEBERT CASSIDY WHITMORE	LEGAL FEES	\$ 1,218.00	
7645	LIEBERT CASSIDY WHITMORE	LEGAL FEES	\$ 161.50	
7645	LIEBERT CASSIDY WHITMORE	LEGAL FEES	\$ 849.50	
7646	MCDONALD ELECTRIC INC	BLF SUPPLIES	\$ 306.75	
7646	MCDONALD ELECTRIC INC	BLF SUPPLIES	\$ 578.88	
7647	MCMaster-CARR SUPPLY COMPANY	Brass Order 02/28/24	\$ 152.72	
7647	MCMaster-CARR SUPPLY COMPANY	Brass Order 02/28/24	\$ 105.60	
7647	MCMaster-CARR SUPPLY COMPANY	Brass Order 02/28/24	\$ 100.64	
7647	MCMaster-CARR SUPPLY COMPANY	Brass Order 02/28/24	\$ 77.32	
7647	MCMaster-CARR SUPPLY COMPANY	Brass Order 02/28/24	\$ 127.11	
7647	MCMaster-CARR SUPPLY COMPANY	Brass Order 02/28/24	\$ 118.37	
7647	MCMaster-CARR SUPPLY COMPANY	Brass Order 02/28/24	\$ 183.33	
7647	MCMaster-CARR SUPPLY COMPANY	Brass Order 02/28/24	\$ 113.70	
7647	MCMaster-CARR SUPPLY COMPANY	Brass GR 02/28/24	\$ 230.59	
7647	MCMaster-CARR SUPPLY COMPANY	Brass GR 02/28/24	\$ 166.40	
7647	MCMaster-CARR SUPPLY COMPANY	Brass GR 02/28/24	\$ 53.92	
7647	MCMaster-CARR SUPPLY COMPANY	Brass GR 02/28/24	\$ 20.08	
7647	MCMaster-CARR SUPPLY COMPANY	Brass GR 02/28/24	\$ 35.17	
7647	MCMaster-CARR SUPPLY COMPANY	Brass GR 02/28/24	\$ 259.31	
7647	MCMaster-CARR SUPPLY COMPANY	Brass GR 02/28/24	\$ 32.67	
7647	MCMaster-CARR SUPPLY COMPANY	Brass GR 02/28/24	\$ 51.81	
7647	MCMaster-CARR SUPPLY COMPANY	BRASS MCM 02/28/24	\$ 72.00	
7647	MCMaster-CARR SUPPLY COMPANY	BRASS MCM 02/28/24	\$ 152.77	
7647	MCMaster-CARR SUPPLY COMPANY	BRASS MCM 02/28/24	\$ 327.19	
7647	MCMaster-CARR SUPPLY COMPANY	BRASS MCM 02/28/24	\$ 107.86	
7647	MCMaster-CARR SUPPLY COMPANY	BRASS MCM 02/28/24	\$ 178.18	
7647	MCMaster-CARR SUPPLY COMPANY	VEHICLE MAINTENANCE	\$ 137.05	
7647	MCMaster-CARR SUPPLY COMPANY	VEHICLE MAINTENANCE	\$ 265.51	
7648	RECYCLED AGGREGATE MATERIALS CO INC	SHOP SUPPLIES	\$ 362.54	
7649	SAFETY COMPLIANCE COMPANY	FIELD SAFETY MTG-2/13/24	\$ 225.00	
7649	SAFETY COMPLIANCE COMPANY	OFFICE SAFETY MTG-2/13/24	\$ 200.00	
7650	SALCEDO, JUAN CARLOS	SAFETY BOOTS REIMBURSEMENT	\$ 198.25	
7651	SAMBA HOLDINGS INC	HR SERVICES	\$ 134.50	
7652	SHARP EXTERMINATOR INC	DISTRICT MAINTENANCE	\$ 316.00	
7652	SHARP EXTERMINATOR INC	DISTRICT MAINTENANCE	\$ 290.00	
7652	SHARP EXTERMINATOR INC	DISTRICT MAINTENANCE	\$ 175.00	
7653	VULCAN MATERIALS COMPANY	Temp Asphalt-cold mix	\$ 731.02	
7654	AIR & HOSE SOURCE INC	WATER QUALITY SUPPLIES	\$ 435.58	
7654	AIR & HOSE SOURCE INC	VEHICLES MAINTENANCE	\$ 112.06	
7655	CHANDLER ASSET MANAGEMENT	SERVICES FEB 2024	\$ 6,963.99	
7656	CRB SECURITY SOLUTIONS	CRB fire alarm for Roemer Plant	\$ 1,400.80	
7657	FAST SIGNS	DISTRICT MAINTENANCE	\$ 76.32	
7658	GARCIA, ANGELA	ACWA-LODGING/MEALS/TRANSPORTATION	\$ 2,774.18	
7659	HASA INC.	CHEMICALS-WELLS	\$ 353.62	
7659	HASA INC.	CHEMICALS-WELLS	\$ 235.75	
7659	HASA INC.	CHEMICALS-WELLS	\$ 353.62	
7659	HASA INC.	CHEMICALS-BLF	\$ 1,414.49	
7660	HIDALGO, EDGAR	D3 CERTIFICATION	\$ 70.00	
7661	INFOSEND INC	Postage/Printing for Customer Bills	\$ 3,489.80	
7661	INFOSEND INC	Postage/Printing for Customer Bills	\$ 11,945.33	
7661	INFOSEND INC	Bill Envelope Snipe	\$ 1,786.00	
7661	INFOSEND INC	September Newsletter	\$ 1,962.27	
7662	JENKINS, DANIEL	CSDA-MEALS/FUEL-JENKINS/MOORE	\$ 70.57	
7662	JENKINS, DANIEL	CSDA-MEALS/FUEL-JENKINS/MOORE	\$ 7.51	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
MARCH 2024

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
7662	JENKINS, DANIEL	ACWA-TRANSPORTATION/MEALS	\$ 216.41	
7663	MCMaster-CARR SUPPLY COMPANY	FBR SUPPLIES	\$ 527.80	
7663	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 208.54	
7663	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 383.47	
7663	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 394.06	
7663	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 407.80	
7663	MCMaster-CARR SUPPLY COMPANY	ARSENIC SUPPLIES	\$ 380.76	
7663	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 957.63	
7664	MOORE, KELVIN	CSDA-TRANSPORTATION/FUEL	\$ 475.67	
7665	PLANETBIDS, INC.	SOFTWARE MAINTENANCE	\$ 13,405.00	
7666	SAFETY COMPLIANCE COMPANY	FIELD SAFETY MTG 2/27/24	\$ 225.00	
7667	SB VALLEY MUNICIPAL	BASELINE FEEDER JAN 2024	\$ 2,200.00	
7667	SB VALLEY MUNICIPAL	BASELINE FEEDER JAN 2024	\$ 14,676.45	
7667	SB VALLEY MUNICIPAL	BASELINE FEEDER JAN 2024	\$ 8,207.20	
7667	SB VALLEY MUNICIPAL	BASELINE FEEDER JAN 2024	\$ 4,721.79	
7667	SB VALLEY MUNICIPAL	BLF ELECTRICITY-12/29/23-01/29/24	\$ 63,421.83	
7668	TOM DODSON & ASSOCIATES	24in Transmis Main on Pepper Ave & I-10Fwy Railway	\$	6,216.52
7668	TOM DODSON & ASSOCIATES	Environmental Consulting Services for WVWD	\$	4,960.00
7669	ACWA /JPIA	DELTACARE DENTAL HMO	\$ 634.82	
7669	ACWA /JPIA	DELTACARE DENTAL PPO	\$ 8,741.96	
7669	ACWA /JPIA	EMPLOYEE ASSISTANCE PROGRAM	\$ 195.92	
7669	ACWA /JPIA	HEALTH INSURANCE	\$ 140,031.18	
7669	ACWA /JPIA	VISION	\$ 1,673.22	
7669	ACWA /JPIA	DELTACARE DENTAL PPO	\$ 725.06	
7669	ACWA /JPIA	HEALTH INSURANCE	\$ 9,475.16	
7669	ACWA /JPIA	VISION	\$ 105.90	
7669	ACWA /JPIA	Retirees	\$ 15,431.72	
7669	ACWA /JPIA	Retirees	\$ 1,807.82	
7669	ACWA /JPIA	Retirees	\$ 571.86	
7670	BEST BEST & KRIEGER LLP	LEGAL FEES-FEBRUARY 2024	\$ 2,194.12	
7670	BEST BEST & KRIEGER LLP	LEGAL FEES-FEBRUARY 2024	\$ 1,700.00	
7670	BEST BEST & KRIEGER LLP	LEGAL FEES-FEBRUARY 2024	\$ 2,208.00	
7670	BEST BEST & KRIEGER LLP	LEGAL FEES-FEBRUARY 2024	\$ 2,824.50	
7670	BEST BEST & KRIEGER LLP	LEGAL FEES-FEBRUARY 2024	\$ 390.33	
7670	BEST BEST & KRIEGER LLP	LEGAL FEES-FEBRUARY 2024	\$ 3,548.11	
7670	BEST BEST & KRIEGER LLP	LEGAL FEES-FEBRUARY 2024	\$ 2,045.00	
7670	BEST BEST & KRIEGER LLP	LEGAL FEES-FEBRUARY 2024	\$ 4,946.83	
7671	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 15.00	
7671	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 39.00	
7671	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 90.00	
7671	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 36.00	
7671	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 22.50	
7671	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 22.50	
7671	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 202.50	
7671	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 142.50	
7671	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 90.00	
7671	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 36.00	
7671	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 7.50	
7671	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 31.50	
7671	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 7.50	
7671	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 19.50	
7671	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 19.50	
7671	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 7.50	
7671	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 40.00	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
7671	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 172.50	
7671	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELL#11	\$ 182.50	
7671	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 341.00	
7671	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 40.00	
7671	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 90.00	
7671	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 75.00	
7671	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 221.00	
7671	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 90.00	
7671	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 123.50	
7671	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 560.50	
7671	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
7671	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
7671	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 90.00	
7671	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
7673	COMPUTERIZED EMBROIDERY COMPANY INC	JACKET-RYAN SMITH	\$ 66.42	
7674	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 448.50	
7674	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 135.00	
7674	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 827.50	
7674	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 34.50	
7674	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 172.50	
7674	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 34.50	
7674	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 69.00	
7674	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 204.50	
7674	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 209.00	
7674	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 69.00	
7675	MCMASTER-CARR SUPPLY COMPANY	DISTRICT MAINTENANCE	\$ 356.00	
7676	MOORE, KELVIN	CSDA MEALS BALANCE DUE	\$ 39.11	
7677	ABF PRINTS INC	Business Cards - Allan	\$ 70.04	
7678	AIR & HOSE SOURCE INC	Vehicles Maintenance	\$ 578.62	
7679	BRENNTAG PACIFIC INC	Acetic Acid for FBR Plant	\$ 1,224.57	
7679	BRENNTAG PACIFIC INC	Acetic Acid for FBR Plant	\$ 12,910.31	
7680	CDW GOVERNMENT INC	Office Computers March2024	\$ 7,758.69	
7680	CDW GOVERNMENT INC	Office Computers March2024	\$ 2,161.15	
7681	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 15.00	
7681	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 701.50	
7681	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 825.50	
7681	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 40.50	
7681	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 55.50	
7681	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 40.50	
7681	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 40.50	
7681	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 202.50	
7681	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 142.50	
7681	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 90.00	
7681	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 19.50	
7681	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 204.00	
7681	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 40.00	
7682	DCSE INC	SDE Geodatabase - Data Backup	\$ 1,200.00	
7683	DIAMOND ENVIRONMENTAL SERVICES LP	Portable Restroom Rental	\$ 121.16	
7683	DIAMOND ENVIRONMENTAL SERVICES LP	Portable Restroom Rental	\$ 121.16	
7684	EL-CO CONTRACTORS INC	Zone 3 Bloomington Avenue Main Replacement Project	\$ 2,810.55	
7684	EL-CO CONTRACTORS INC	Zone 3 Bloomington Avenue Main Replacement Project	\$ 318,545.00	
7685	FASTENAL COMPANY	Shop Supplies	\$ 263.94	
7685	FASTENAL COMPANY	Shop Supplies	\$ 409.86	
7685	FASTENAL COMPANY	SHOP SUPPLIES	\$ 116.91	

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7686	HARTLEY, MARY JO	PASTRIES/GIFT CARDS/ PANERA	\$ 5.00	
7686	HARTLEY, MARY JO	PASTRIES/GIFT CARDS/ PANERA	\$ 30.00	
7686	HARTLEY, MARY JO	PASTRIES/GIFT CARDS/ PANERA	\$ 40.78	
7687	HASA INC.	CHEMICALS-WELL#5	\$ 349.09	
7687	HASA INC.	CHEMICALS-WELL#15	\$ 276.87	
7687	HASA INC.	CHEMICALS-WELL#8	\$ 361.12	
7687	HASA INC.	CHEMICALS-BLF	\$ 2,190.81	
7687	HASA INC.	CHEMICALS-WELL#54	\$ 361.12	
7687	HASA INC.	CHEMICALS-WELL#1	\$ 288.90	
7687	HASA INC.	CHEMICALS-BLF	\$ 1,444.49	
7688	HAWKINS, CHANNING	MILEAGE REIMB-JAN & FEB 2024	\$ 160.84	
7689	INFOSEND INC	Febraury Newsletter - Invoice 258542	\$ 2,016.26	
7690	INLAND ROAD SERVICE & TIRE	Unit 242 Tire Repair	\$ 317.24	
7691	LEASE PLAN USA INC	Blanket PO for Mechanic Repairs for Fleet	\$ 1,751.04	
7691	LEASE PLAN USA INC	Blanket PO for Mechanic Repairs for Fleet	\$ 10,562.57	
7692	LONGEVITY INC	PREVENTIVE HEALTH SCREENINGS	\$ 6,500.00	
7693	MCMASTER-CARR SUPPLY COMPANY	Galv Order 03/1324 MMC	\$ 40.57	
7693	MCMASTER-CARR SUPPLY COMPANY	Galv Order 03/1324 MMC	\$ 62.97	
7693	MCMASTER-CARR SUPPLY COMPANY	Galv Order 03/1324 MMC	\$ 30.86	
7693	MCMASTER-CARR SUPPLY COMPANY	Galv Order 03/1324 MMC	\$ 82.97	
7693	MCMASTER-CARR SUPPLY COMPANY	Galv Order 03/1324 MMC	\$ 283.81	
7693	MCMASTER-CARR SUPPLY COMPANY	Galv Order 03/1324 MMC	\$ 211.23	
7693	MCMASTER-CARR SUPPLY COMPANY	Galv Order 03/1324 MMC	\$ 101.37	
7693	MCMASTER-CARR SUPPLY COMPANY	Galv Order 03/1324 MMC	\$ 89.27	
7693	MCMASTER-CARR SUPPLY COMPANY	Galv Order 03/1324 MMC	\$ 46.17	
7693	MCMASTER-CARR SUPPLY COMPANY	Galv Order 03/1324 MMC	\$ 38.66	
7693	MCMASTER-CARR SUPPLY COMPANY	Roemer Supplies	\$ 211.98	
7693	MCMASTER-CARR SUPPLY COMPANY	ARSENIC SUPPLIES	\$ 714.70	
7693	MCMASTER-CARR SUPPLY COMPANY	ARSENIC SUPPLIES	\$ 836.31	
7693	MCMASTER-CARR SUPPLY COMPANY	Arsenic Supplies	\$ 279.41	
7693	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 330.87	
7693	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 338.92	
7693	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 87.07	
7693	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 700.02	
7693	MCMASTER-CARR SUPPLY COMPANY	ARSENIC SUPPLIES	\$ 430.72	
7693	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 543.18	
7693	MCMASTER-CARR SUPPLY COMPANY	Roemer Supplies	\$ 217.57	
7693	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 238.52	
7693	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 257.45	
7693	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 112.93	
7694	PANTALEON, SOCORRO	ACWA WASHINGTON DC-MEALS/LODGING/TRANSPORTATION	\$ 2,780.73	
7695	PICAZO'S FLOWER DESIGNS INC	Plants Maintenance - Jan 2024	\$ 424.00	
7695	PICAZO'S FLOWER DESIGNS INC	Plants Maintenance Feb 2024	\$ 424.00	
7696	RED WING BUSINESS ADVANTAGE ACCOUNT	SAFETY BOOTS-ROBERT MACKAMUL	\$ 250.00	
7697	SB VALLEY MUNICIPAL	BASELINE FEEDER OCT 2023	\$ 2,200.00	
7697	SB VALLEY MUNICIPAL	BASELINE FEEDER OCT 2023	\$ 14,676.45	
7697	SB VALLEY MUNICIPAL	BASELINE FEEDER OCT 2023	\$ 57,597.93	
7697	SB VALLEY MUNICIPAL	BASELINE FEEDER OCT 2023	\$ 6,979.68	
7697	SB VALLEY MUNICIPAL	BLF ELECTRICITY-09/28/23-10/26/23	\$ 62,025.28	
85960	SAHAGUN, IVETTE	CUSTOMER REFUND	\$ 15.13	
85961	360 GLOBAL TECHNOLOGY LLC	SERVICE FEE-WEB HOSTING FEB 2024	\$ 500.00	
85961	360 GLOBAL TECHNOLOGY LLC	SERVICE FEE-WEB HOSTING MARCH 2024	\$ 500.00	
85962	ALLIANCE 2020 INC	HR SERVICES	\$ 948.44	
85963	AMAZON.COM SALES INC	MAINTENANCE SUPPLIES	\$ 105.60	

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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
85964	BRYAN I PAREDES	SAFETY LUNCHEON	\$ 891.75	
85965	CHARTER COMMUNICATIONS	INTERNET SVC	\$ 1,549.00	
85966	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 160.42	
85966	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 189.30	
85967	COASTAL BUILDING SERVICES INC	Janitorial Services-JAN 2024	\$ 185.00	
85967	COASTAL BUILDING SERVICES INC	Janitorial Services-JAN 2024	\$ 2,904.00	
85968	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE-09/04/23-10/03/23	\$ 150.44	
85968	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE-09/03/23-10/02/23	\$ 334.41	
85968	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE-11/3/23-12/02/23	\$ 191.14	
85968	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE-12/14/23-1/13/24	\$ 4.69	
85969	FERGUSON ENTERPRISES INC # 677	Ford Order FRG 10/16/23	\$ 1,109.91	
85970	FMB TRUCK OUTFITTERS, INC.	INSTALL LIGHT BARS AND TOOL BOX ON TRUCKS	\$	4,591.42
85971	GRAINGER INC	Gate Valves 02/28/24	\$ 259.81	
85971	GRAINGER INC	Gate Valves 02/28/24	\$ 430.31	
85971	GRAINGER INC	Gate Valves 02/28/24	\$ 196.99	
85971	GRAINGER INC	MAINTENANCE SUPPLIES	\$ 181.50	
85971	GRAINGER INC	VEHICLE MAINTENANCE	\$ 192.08	
85972	HAAKER EQUIPMENT COMPANY	Repair Parts for Hydro Excavator	\$ 3,325.83	
85972	HAAKER EQUIPMENT COMPANY	VEHICLE MAINTENANCE	\$ 972.11	
85973	IVIE MCNEILL & WYATT A PROFESSIONAL CORPORATION	LEGAL FEES JAN 2024	\$ 875.00	
85974	JIMENEZ, GARY R	D3 CERTIFICATION	\$ 90.00	
85975	JOHNSON'S HARDWARE INC	MAINTENANCE SUPPLIES	\$ 25.85	
85975	JOHNSON'S HARDWARE INC	MAINTENANCE SUPPLIES	\$ 102.75	
85975	JOHNSON'S HARDWARE INC	MAINTENANCE SUPPLIES	\$ 192.85	
85975	JOHNSON'S HARDWARE INC	MAINTENANCE SUPPLIES	\$ 128.25	
85975	JOHNSON'S HARDWARE INC	MAINTENANCE SUPPLIES	\$ 243.85	
85975	JOHNSON'S HARDWARE INC	MAINTENANCE SUPPLIES	\$ 9.68	
85975	JOHNSON'S HARDWARE INC	MAINTENANCE SUPPLIES	\$ 170.54	
85975	JOHNSON'S HARDWARE INC	MAINTENANCE SUPPLIES	\$ 16.12	
85976	MARIPOSA LANDSCAPES INC	Landscape Maintenance Services	\$ 7,445.98	
85977	NED'S OIL SALES INC	MAINTENANCE SUPPLIES	\$ 6.44	
85977	NED'S OIL SALES INC	MAINTENANCE SUPPLIES	\$ 18.47	
85978	OCCUPATIONAL HEALTH CENTERS OF CALIFORNIA, A MEDICAL	HR SERVICES	\$ 1,584.00	
85978	OCCUPATIONAL HEALTH CENTERS OF CALIFORNIA, A MEDICAL	HR SERVICES	\$ 118.00	
85979	O'REILLY AUTO PARTS	VEHICLE MAINTENANCE	\$ 11.84	
85980	PATTON SALES CORP	METERS SUPPLIES	\$ 232.66	
85981	QUINN COMPANY	Emergency Repair Parts for CAT 420	\$ 3,827.20	
85982	ROYAL INDUSTRIAL SOLUTIONS	MAINTENANCE SUPPLIES	\$ 903.97	
85982	ROYAL INDUSTRIAL SOLUTIONS	MAINTENANCE SUPPLIES	\$ (439.65)	
85983	SDRMA (SPECIAL DISTRICT RISK	HR FEES	\$ 71.10	
85984	SHAW HR CONSULTING, INC.	HR SERVICES	\$ 560.00	
85985	SO CALIFORNIA EDISON	ROEMER-01/30/24-02/28/24	\$ 49,618.34	
85986	STATE WATER RESOURCES CONTROL BOARD	D4 CERTIFICATION-JAROLD HILL	\$ 105.00	
85987	VERIZON CONNECT FLEET USA LLC	SERVICES FEBRUARY 2024	\$ 717.75	
85987	VERIZON CONNECT FLEET USA LLC	SERVICES MARCH 2024	\$ 717.75	
85988	VERIZON WIRELESS PHONES	CELL PHONES/IPADS-01/23/24-02/22/24	\$ 5,395.07	
85988	VERIZON WIRELESS PHONES	CELL PHONES/IPADS-01/23/24-02/22/24	\$ 146.96	
85988	VERIZON WIRELESS PHONES	CELL PHONES/IPADS-01/23/24-02/22/24	\$ 1,190.35	
85989	YO FIRE	MAINTENANCE SUPPLIES	\$ 64.65	
85990	VIRAMONTES, PHILIP AMBROSE	CUSTOMER REFUND	\$ 73.71	
85991	Waddell, Dennis	CUSTOMER REFUND	\$ 76.49	
85992	WITTS, CHRISTOPHER	CUSTOMER REFUND	\$ 41.26	
85993	HARRIS, SANDRA & FREDDIE	CUSTOMER REFUND	\$ 9.35	
85994	MUNOZ, ROSALYN R.	CUSTOMER REFUND	\$ 61.42	

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85995	GLASS, FAY	CUSTOMER REFUND	\$ 67.18	
85996	Alvarez, Diana	CUSTOMER REFUND	\$ 119.39	
85997	HERNANDEZ, VICTOR	CUSTOMER REFUND	\$ 52.08	
85998	Hernandez, Jesse	CUSTOMER REFUND	\$ 44.89	
85999	LENNAR HOMES	CUSTOMER REFUND	\$ 14.80	
86000	LENNAR HOMES	CUSTOMER REFUND	\$ 1.00	
86001	LENNAR HOMES	CUSTOMER REFUND	\$ 2.17	
86002	LENNAR HOMES	CUSTOMER REFUND	\$ 8.41	
86003	LENNAR CORP	CUSTOMER REFUND	\$ 14.15	
86004	LENNAR HOMES	CUSTOMER REFUND	\$ 11.80	
86005	LENNAR HOMES	CUSTOMER REFUND	\$ 26.93	
86006	LENNAR HOMES	CUSTOMER REFUND	\$ 7.39	
86007	TMB Equity LLC	CUSTOMER REFUND	\$ 62.00	
86008	LENNAR CORP	CUSTOMER REFUND	\$ 15.91	
86009	LENNAR CORP	CUSTOMER REFUND	\$ 13.78	
86010	LENNAR CORP	CUSTOMER REFUND	\$ 11.65	
86011	LENNAR HOMES	CUSTOMER REFUND	\$ 14.95	
86012	Olivo-Gonzalez, Magdalena	CUSTOMER REFUND	\$ 75.11	
86013	Jinhong, Chen	CUSTOMER REFUND	\$ 1,385.16	
86014	INC., AMR	CUSTOMER REFUND	\$ 160.60	
86015	LENNAR HOMES	CUSTOMER REFUND	\$ 7.62	
86016	LENNAR CORP	CUSTOMER REFUND	\$ 7.62	
86017	LENNAR HOMES	CUSTOMER REFUND	\$ 0.72	
86018	LENNAR	CUSTOMER REFUND	\$ 0.63	
86019	LLC, Nulevel Management	CUSTOMER REFUND	\$ 3.15	
86020	Seng, Ty-Eng	CUSTOMER REFUND	\$ 79.54	
86021	QUINONES, CINTHIA	CUSTOMER REFUND	\$ 25.35	
86022	MOORE, TANEA M	CUSTOMER REFUND	\$ 76.10	
86023	LENNAR HOMES	CUSTOMER REFUND	\$ 10.62	
86024	LENNAR HOMES	CUSTOMER REFUND	\$ 11.72	
86025	LENNAR CORP	CUSTOMER REFUND	\$ 4.08	
86026	LENNAR CORP	CUSTOMER REFUND	\$ 19.21	
86027	LENNAR CORP	CUSTOMER REFUND	\$ 8.32	
86028	LENNAR HOMES	CUSTOMER REFUND	\$ 2.98	
86029	LENNAR HOMES	CUSTOMER REFUND	\$ 1.84	
86030	LENNAR CORP	CUSTOMER REFUND	\$ 19.21	
86031	LENNAR CORP	CUSTOMER REFUND	\$ 14.95	
86032	LENNAR HOMES	CUSTOMER REFUND	\$ 2.10	
86033	LENNAR HOMES	CUSTOMER REFUND	\$ 18.11	
86034	FIGUEROA, MADYSON & ANTHONY	CUSTOMER REFUND	\$ 24.39	
86035	JIMENEZ, HERNANDO	CUSTOMER REFUND	\$ 26.83	
86036	TORRES, DENISE	CUSTOMER REFUND	\$ 49.00	
86037	LENNAR HOMES	CUSTOMER REFUND	\$ 1,197.75	
86038	COOK DEVELOPMENT GROUP, INC	CUSTOMER REFUND	\$ 3,524.03	
86039	4IMPRINT, INC	TRIANGULAR HIGHLIGHTERS	\$ 347.31	
86040	AMAZON.COM SALES INC	ROEMER SUPPLIES	\$ 421.80	
86040	AMAZON.COM SALES INC	Computer supplies Feb 2024	\$ 75.40	
86040	AMAZON.COM SALES INC	Computer supplies Feb 2024	\$ 75.41	
86040	AMAZON.COM SALES INC	Computer supplies Feb 2024	\$ 34.72	
86040	AMAZON.COM SALES INC	Computer supplies Feb 2024	\$ 25.84	
86040	AMAZON.COM SALES INC	Computer supplies Feb 2024	\$ 450.71	
86040	AMAZON.COM SALES INC	Computer supplies Feb 2024	\$ 269.36	
86040	AMAZON.COM SALES INC	Computer supplies Feb 2024	\$ 253.14	
86040	AMAZON.COM SALES INC	Computer supplies Feb 2024	\$ 151.38	

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86040	AMAZON.COM SALES INC	Computer supplies Feb 2024	\$ 36.61	
86040	AMAZON.COM SALES INC	Computer supplies Feb 2024	\$ 107.73	
86040	AMAZON.COM SALES INC	Computer supplies Feb 2024	\$ 1,077.39	
86040	AMAZON.COM SALES INC	Computer supplies Feb 2024	\$ 701.99	
86040	AMAZON.COM SALES INC	Computer supplies Feb 2024	\$ 645.42	
86040	AMAZON.COM SALES INC	Computer supplies Feb 2024	\$ 21.53	
86040	AMAZON.COM SALES INC	Computer supplies Feb 2024	\$ 204.67	
86040	AMAZON.COM SALES INC	Computer supplies Feb 2024	\$ 43.09	
86040	AMAZON.COM SALES INC	PA SUPPLIES	\$ 29.40	
86041	AT&T INTERNET	INTERNET-02/26/24-03/25/24	\$ 144.45	
86042	BRAY SALES, INC.	Purchase of Bray Actuator	\$ 6,785.92	
86043	CHARTER COMMUNICATIONS	CABLE/TELEPHONE	\$ 287.67	
86043	CHARTER COMMUNICATIONS	CABLE/TELEPHONE	\$ 132.49	
86044	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	ENCROACHMENT PERMITS	\$ 7,718.20	
86045	CITY OF SAN BERNARDINO	LYTLE CREEK STREAMFLOW-FEB 24	\$ 3,743.81	
86046	CLEANMART USA	Janitorial Supplies for District	\$ 622.95	
86047	COASTAL BUILDING SERVICES INC	Janitorial Services	\$ 1,326.00	
86048	CUSTOM WATER, INC	CASES OF WATER-WVWD	\$ 578.68	
86049	FERGUSON ENTERPRISES INC # 677	Ball Valve Order 08/07/23	\$ 54,004.30	
86050	FIRST AMERICAN TITLE COMPANY	TITLE REPORT-APN 0239-094-32	\$ 400.00	
86051	FISH WINDOW CLEANING	JANITORIAL SERVICES	\$ 317.00	
86052	GALLAGHER BENEFIT SERVICES INC	Recruitment Services for Director of Engineering	\$ 6,250.00	
86053	GARDA CL WEST INC	ARMORED SERVICES-MAR 2024	\$ 453.03	
86054	GREEN MEDIA CREATIONS INC	Community Workshops	\$ 1,350.00	
86054	GREEN MEDIA CREATIONS INC	Community Workshops	\$ 1,350.00	
86055	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 24.73	
86055	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 14.00	
86055	JOHNSON'S HARDWARE INC	MAINTENANCE SUPPLIES	\$ 11.43	
86056	JOSHUA PRICE	EARTH DAY PRESENTATION	\$ 265.00	
86057	KIMLEY-HORN & ASSOC INC	FIRE FLOW REFUND	\$ 150.00	
86058	LOWES	ROEMER SUPPLIES	\$ 32.58	
86058	LOWES	MAINTENANCE SUPPLIES	\$ 241.07	
86058	LOWES	MAINTENANCE SUPPLIES	\$ 716.53	
86058	LOWES	MAINTENANCE SUPPLIES	\$ 102.96	
86058	LOWES	MAINTENANCE SUPPLIES	\$ 108.58	
86059	MCCALLS METERS INC	Hydrant Meter Calibrations	\$ 4,770.49	
86060	MICHAEL BAKER INTERNATIONAL, INC	Developement of Construction WaterMain I10 & Cedar	\$	165.00
86060	MICHAEL BAKER INTERNATIONAL, INC	Developement of Construction WaterMain I10 & Cedar	\$	7,515.00
86061	MINUTEMAN PRESS OF RANCHO CUCAMONGA	WVWD BANNER	\$ 346.77	
86061	MINUTEMAN PRESS OF RANCHO CUCAMONGA	WVWD EARTH DAY FLYER	\$ 412.46	
86061	MINUTEMAN PRESS OF RANCHO CUCAMONGA	WVWD Spring Event Postcards	\$ 5,156.55	
86061	MINUTEMAN PRESS OF RANCHO CUCAMONGA	Spring Events postcard- Postage	\$ 4,815.86	
86062	NED'S OIL SALES INC	PRODUCTION SUPPLIES	\$ 7.40	
86063	NORTH FONTANA INVESTMENT COMPANY LLC	DEPOSITS REFUNDS-CONTINGENCY/METER/VALVE	\$ 350.00	
86063	NORTH FONTANA INVESTMENT COMPANY LLC	DEPOSITS REFUNDS-CONTINGENCY/METER/VALVE	\$ 2,700.00	
86063	NORTH FONTANA INVESTMENT COMPANY LLC	DEPOSITS REFUNDS-CONTINGENCY/METER/VALVE	\$ 2,280.00	
86063	NORTH FONTANA INVESTMENT COMPANY LLC	DEPOSITS REFUNDS-CONTINGENCY/METER/VALVE	\$ 39,430.10	
86063	NORTH FONTANA INVESTMENT COMPANY LLC	DEPOSITS REFUNDS-CONTINGENCY/METER/VALVE	\$ 326.40	
86063	NORTH FONTANA INVESTMENT COMPANY LLC	DEPOSITS REFUNDS-CONTINGENCY/METER/VALVE	\$ 40.00	
86063	NORTH FONTANA INVESTMENT COMPANY LLC	DEPOSITS REFUNDS-CONTINGENCY/METER/VALVE	\$ 1,305.60	
86063	NORTH FONTANA INVESTMENT COMPANY LLC	DEPOSITS REFUNDS-CONTINGENCY/METER/VALVE	\$ 36,883.00	
86064	O'REILLY AUTO PARTS	VEHICLES MAINTENANCE	\$ 27.44	
86065	PROJECT ENERGY SAVERS LLC	PA SUPPLIES	\$ 687.28	
86066	RIALTO WATER SERVICES	FBR SERVICE-01/16/24-02/13/24	\$ 1,601.24	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
MARCH 2024

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
86066	RIALTO WATER SERVICES	HQ SERVICE 01/19/24-02/15/24	\$ 120.58	
86067	ROBERT D NIEHAUS INC	Department Impact Fee Study Update		\$ 1,760.00
86068	SAN BERNARDINO COUNTY RECORDER	LIEN RELEASE	\$ 20.00	
86069	SO CALIFORNIA EDISON	S END SHOP	\$ 170.25	
86070	THE GAS COMPANY	ROEMER GAS-02/01/24-03/04/24	\$ 15.78	
86071	USA BLUEBOOK	FBR CHEMICALS	\$ 940.64	
86072	WATER EDUCATION FOR LATINO LEADERS	SPONSORSHIP	\$ 1,000.00	
86073	YO FIRE	Copper Order YOF 03/05/24	\$ 13,738.13	
86073	YO FIRE	Ball Valve Order YOF 03/05/24	\$ 40,083.00	
86073	YO FIRE	SHOP SUPPLIES	\$ 775.80	
86074	360 GLOBAL TECHNOLOGY LLC	WEB HOSTING SERVICE FEE	\$ 500.00	
86075	4IMPRINT, INC	Earth Day Giveaways	\$ 741.84	
86075	4IMPRINT, INC	Earth Day Giveaways	\$ 706.96	
86075	4IMPRINT, INC	Earth Day Giveaways	\$ 412.27	
86075	4IMPRINT, INC	Earth Day Giveaways	\$ 1,451.64	
86076	AIRGAS USA LLC	PRODUCTION SUPPLIES	\$ 56.17	
86077	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 399.45	
86077	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 44.83	
86077	AMAZON.COM SALES INC	DISTRICT MAINTENANCE	\$ 167.85	
86078	BHI PLUMBING, HEATING AND AIR CONDI	Urgent repairs to Romer bathroom	\$ 1,963.00	
86079	CITY OF RIALTO-ALARM PROGRAM	ALARM FEES	\$ 271.10	
86080	CITY OF SAN BERNARDINO	BLF WATER-02/08/24-03/08/24	\$ 47.98	
86081	CLIFTON LARSON ALLEN	Treasurer Services-NOV 2023	\$ 2,950.00	
86081	CLIFTON LARSON ALLEN	Treasurer Services-DEC 2023	\$ 2,950.00	
86081	CLIFTON LARSON ALLEN	Treasurer Services-JAN 2024	\$ 2,950.00	
86082	CUSTOM WATER, INC	WVWD Water	\$ 1,393.20	
86083	GHD INC	Professional Engineering Services Roemer Expansion		\$ 80,650.80
86083	GHD INC	Professional Engineering Services Roemer Expansion		\$ 96,940.87
86083	GHD INC	Professional Engineering Services Roemer Expansion		\$ 84,424.02
86084	INLAND DESERT SECURITY	ANSWERING SERVICE	\$ 711.80	
86085	MARIPOSA LANDSCAPES INC	Landscape Maintenance Services	\$ 7,445.98	
86086	PROJECT ENERGY SAVERS LLC	BACKFLOW TIP BOOKS	\$ 185.25	
86087	RIALTO WATER SERVICES	WELL#16 01/24/24-02/28/24	\$ 30.42	
86088	SO CAL LOCKSMITH	SHOP SUPPLIES	\$ 56.40	
86089	SO CALIFORNIA EDISON	WELL#22 02/12/24-03/12/24	\$ 15.83	
86089	SO CALIFORNIA EDISON	ELECTRICITY VARIOUS-01/30/24-02/28/24	\$ 60,004.28	
86089	SO CALIFORNIA EDISON	ELECTRICITY VARIOUS-01/30/24-02/28/24	\$ 49,481.18	
86089	SO CALIFORNIA EDISON	ELECTRICITY VARIOUS-01/30/24-02/28/24	\$ 7,459.09	
86089	SO CALIFORNIA EDISON	19920 COUNTRY CLUB/WELL#17-02/09/24-03/11/24	\$ 14,556.41	
86089	SO CALIFORNIA EDISON	ELECTRICITY VARIOUS-01/30/24-02/28/24	\$ 631.94	
86089	SO CALIFORNIA EDISON	19920 COUNTRY CLUB/WELL#17-02/09/24-03/11/24	\$ 537.34	
86089	SO CALIFORNIA EDISON	WELL#6 02/09/24-03/11/24	\$ 549.57	
86089	SO CALIFORNIA EDISON	WELL 11X-02/12/24-03/12/24	\$ 56.85	
86089	SO CALIFORNIA EDISON	ELECTRICITY VARIOUS-01/30/24-02/28/24	\$ 16,003.24	
86089	SO CALIFORNIA EDISON	ELECTRICITY VARIOUS-01/30/24-02/28/24	\$ 20,742.76	
86089	SO CALIFORNIA EDISON	ELECTRICITY VARIOUS-01/30/24-02/28/24	\$ 245.19	
86089	SO CALIFORNIA EDISON	ELECTRICITY VARIOUS-01/30/24-02/28/24	\$ 3,597.22	
86090	SUPER BIRTHDAY INC	Earth Day Event- 500 cups	\$ 2,450.00	
86091	TESCO CONTROLS INC	PRODUCTION SUPPLIES	\$ 475.00	
86091	TESCO CONTROLS INC	PRODUCTION SUPPLIES	\$ 619.57	
86091	TESCO CONTROLS INC	Service contract for the District's SCADA system	\$ 7,500.00	
86091	TESCO CONTROLS INC	EMASS Maintenance Agreement	\$ 1,081.25	
86092	THE GAS COMPANY	HQ GAS-02/07/24-03/08/24	\$ 566.21	
86093	WATER SYSTEMS CONSULTING INC	Strategic Plan Development	\$ 9,810.00	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
86094	ETL INDUSTRIES INC.	CUSTOMER REFUND	\$ 70.29	
86095	ETL INDUSTRIES INC.	CUSTOMER REFUND	\$ 43.08	
86096	Salazar, Carlos A	CUSTOMER REFUND	\$ 64.18	
86097	CARTER, JONATHAN	CUSTOMER REFUND	\$ 54.92	
86098	MARTINEZ, JOSE L	CUSTOMER REFUND	\$ 5.65	
86099	AGUIAR, CASSANDRA	CUSTOMER REFUND	\$ 46.72	
86100	AIRGAS USA LLC	PRODUCTION SUPPLIES	\$ 58.79	
86101	AMAZON.COM SALES INC	Production Supplies	\$ 343.16	
86101	AMAZON.COM SALES INC	Production Supplies	\$ 275.70	
86101	AMAZON.COM SALES INC	FBR Supplies	\$ 258.57	
86101	AMAZON.COM SALES INC	Shop Supplies	\$ 354.37	
86101	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 74.31	
86101	AMAZON.COM SALES INC	Computer Supplies - Returns	\$ (520.12)	
86101	AMAZON.COM SALES INC	BUSINESS MEMBERSHIP	\$ 537.67	
86102	AQUA-METRIC SALES CO	Measuring Chambers for Large Meters	\$ 3,529.10	
86103	AQUATIC INFORMATICS INC	Software Maintenance	\$ 1,130.00	
86104	CA-NV AWWA	CROSS CONNECTION RENEWAL	\$ 125.00	
86105	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 189.30	
86105	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 189.30	
86106	CITY ELECTRIC SUPPLY	SHOP SUPPLIES-FEE	\$ 3.39	
86106	CITY ELECTRIC SUPPLY	SHOP SUPPLIES	\$ 61.14	
86106	CITY ELECTRIC SUPPLY	Shop Supplies	\$ 61.14	
86107	CITY OF RIALTO	UTILITY USER TAX-FEB 2024	\$ 44,133.99	
86107	CITY OF RIALTO	UTILITY USER TAX-FEB 2024	\$ (179.81)	
86108	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 1,709.86	
86108	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 1,270.39	
86108	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 40.40	
86108	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 88.95	
86108	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 1,907.91	
86108	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 1,270.31	
86108	COLONIAL SUPPLEMENTAL INSURANCE	EE Adjust	\$ (0.01)	
86108	COLONIAL SUPPLEMENTAL INSURANCE	EE Adjust	\$ 42.00	
86109	CPS HR CONSULTING	H.R. Services	\$ 17,363.50	
86110	DAN'S LAWNMOVER CENTER	Maintenance Supplies	\$ 27.59	
86111	FERGUSON ENTERPRISES INC # 677	Copper Order FERG 03/05/24	\$ 12,121.88	
86112	FLEET METAL BOX CORPORATION	Shop Supplies	\$ 206.63	
86113	FMB TRUCK OUTFITTERS, INC.	INSTALL LIGHT BARS AND TOOL BOX ON TRUCKS	\$	4,591.42
86113	FMB TRUCK OUTFITTERS, INC.	Vehicle Maintenance	\$ 269.32	
86114	GRAINGER INC	Production Supplies	\$ 715.87	
86114	GRAINGER INC	Production Supplies	\$ 71.48	
86114	GRAINGER INC	Production Supplies	\$ 793.74	
86114	GRAINGER INC	FBR Supplies	\$ 965.57	
86114	GRAINGER INC	FBR Supplies	\$ 585.08	
86114	GRAINGER INC	FBR SUPPLIES	\$ 32.50	
86114	GRAINGER INC	Maintenance Supplies	\$ 68.12	
86114	GRAINGER INC	Maintenance Supplies	\$ 15.05	
86115	HAAKER EQUIPMENT COMPANY	Maintenance Supplies	\$ 751.05	
86115	HAAKER EQUIPMENT COMPANY	Equipment Maintenance	\$ 558.84	
86116	I.U.O.E., LOCAL UNION NO. 12	I.U.O.E LOCAL 12 UNION DUES	\$ 449.50	
86116	I.U.O.E., LOCAL UNION NO. 12	I.U.O.E LOCAL 12 UNION DUES	\$ 440.00	
86117	INDUSTRIAL METAL SUPPLY CO	Maintenance Supplies	\$ 99.65	
86118	INLAND EMPIRE UTILITIES AGENCY	SERVICES 01/01/24-01/31/24	\$ 28,071.34	
86119	JOHNSON'S HARDWARE INC	Production Supplies	\$ 58.73	
86119	JOHNSON'S HARDWARE INC	Production Supplies	\$ 5.38	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
86119	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 30.13	
86119	JOHNSON'S HARDWARE INC	Arsenic Supplies	\$ 39.78	
86119	JOHNSON'S HARDWARE INC	Maintenance Supplies	\$ 17.30	
86119	JOHNSON'S HARDWARE INC	Maintenance Supplies	\$ 234.30	
86120	LEGAL SHIELD	LEGALSHIELD	\$ 214.29	
86120	LEGAL SHIELD	LEGALSHIELD	\$ 214.26	
86121	MLARCHITECTURE INC	ADA Accessibility Services		\$ 6,832.00
86122	PAUL FRANK GRAVESANDE	Emergency Fuel Leak Repair to CAT 420	\$ 3,005.00	
86122	PAUL FRANK GRAVESANDE	Backhoe Maintenance	\$ 330.00	
86123	QUINN COMPANY	Equipment Maintenance	\$ 209.40	
86123	QUINN COMPANY	Equipment Maintenance	\$ 113.46	
86123	QUINN COMPANY	Backhoe Parts	\$ 158.90	
86123	QUINN COMPANY	Equipment Maintenance	\$ 612.57	
86123	QUINN COMPANY	Equipment Maintenance - Credit	\$ (212.59)	
86124	RAINBOW BOLT & SUPPLY INC	Production Supplies	\$ 202.81	
86125	ROYAL INDUSTRIAL SOLUTIONS	Production Supplies	\$ 649.82	
86125	ROYAL INDUSTRIAL SOLUTIONS	Shope Supplies	\$ 278.73	
86125	ROYAL INDUSTRIAL SOLUTIONS	Shop Supplies	\$ 303.57	
86126	SAN BERNARDINO COUNTY ATC CONTROLLER DIVISION	FOR AUDIT YEAR 2023	\$ 193.50	
86127	SB & RIVERSIDE COUNTIES FIRE EQUIP	SAFETY SUPPLIES	\$ 765.19	
86127	SB & RIVERSIDE COUNTIES FIRE EQUIP	SAFETY SUPPLIES	\$ 1,488.90	
86128	SB COUNTY FIRE PROTECTION DISTRICT	PERMIT FEE BALANCE	\$ 10.00	
86128	SB COUNTY FIRE PROTECTION DISTRICT	PERMIT FEE BALANCE	\$ 10.00	
86128	SB COUNTY FIRE PROTECTION DISTRICT	PERMIT FEE BALANCE	\$ 10.00	
86128	SB COUNTY FIRE PROTECTION DISTRICT	PERMIT FEE BALANCE	\$ 10.00	
86128	SB COUNTY FIRE PROTECTION DISTRICT	PERMIT FEE BALANCE	\$ 10.00	
86129	SO CAL LOCKSMITH	Shop Supplies	\$ 149.49	
86130	TESCO CONTROLS INC	Programming for fixed generator at 6-2	\$ 1,095.00	
86131	TYLER TECHNOLOGIES INC	PROGRAMMER SERVICES	\$ 145.00	
86132	USA BLUEBOOK	FBR SUPPLIES	\$ 960.09	
86132	USA BLUEBOOK	ROEMER CHEMICALS	\$ 860.82	
86132	USA BLUEBOOK	ROEMER CHEMICALS	\$ 792.71	
86133	VIJAY KUMAR	ARSENIC SYSTEM	\$ 660.00	
86134	VORTEX INDUSTRIES INC	New motor for roll up door @ south shop	\$ 1,160.00	
86135	YO FIRE	Maintenance Supplies	\$ 425.61	
86136	VELASQUEZ, JOSE	SICK PAY	\$ 5,115.46	
86137	SAMARIN, ELIOSA	CUSTOMER REFUND	\$ 32.43	
86138	CORONADO, KENNETH S. &SONIA	CUSTOMER REFUND	\$ 82.63	
86139	Blue Wave Investments, Inc.	CUSTOMER REFUND	\$ 37.23	
86140	Joeli Enterprises Inc.	CUSTOMER REFUND	\$ 35.09	
86141	HOUSTON, LUCRECIA M.	CUSTOMER REFUND	\$ 32.17	
86142	LLC, Happy JK	CUSTOMER REFUND	\$ 38.08	
86143	LENNAR	CUSTOMER REFUND	\$ 8.02	
86144	LENNAR	CUSTOMER REFUND	\$ 6.91	
86145	LENNAR	CUSTOMER REFUND	\$ 11.51	
86146	LENNAR HOMES	CUSTOMER REFUND	\$ 15.08	
86147	LENNAR HOMES	CUSTOMER REFUND	\$ 17.38	
86148	Sewak, Singh	CUSTOMER REFUND	\$ 67.68	
86149	LENNAR CORP	CUSTOMER REFUND	\$ 30.24	
86150	LENNAR CORP	CUSTOMER REFUND	\$ 25.98	
86151	LENNAR HOMES	CUSTOMER REFUND	\$ 13.20	
86152	ACC CONSTRUCTION, INC	CUSTOMER REFUND	\$ 3,552.18	
86153	LIMA, ALMA & PONI	CUSTOMER REFUND	\$ 435.80	
86154	LENNAR HOMES	CUSTOMER REFUND	\$ 6.74	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
86155	RENERIA, EVELYN	CUSTOMER REFUND	\$ 496.24	
DFT0003535	PCL CONSTRUCTION INC	Design and Construction of Roemer Upgrade		\$ 3,264,307.65
DFT0003535	PCL CONSTRUCTION INC	RETENTION		\$ (163,215.38)
DFT0003551	US BANK-CAL CARD (AL)	WATER PROGRAMS TRAINING-JOANNE CHAN	\$ 100.00	
DFT0003551	US BANK-CAL CARD (AL)	EVENTBRITE-JONATHAN BARFIELD	\$ 500.00	
DFT0003551	US BANK-CAL CARD (AL)	ROEMER SUPPLIES	\$ 498.30	
DFT0003551	US BANK-CAL CARD (AL)	TYLER CONF TRAINING-BILGA LOPEZ	\$ 1,199.00	
DFT0003551	US BANK-CAL CARD (AL)	TYLER CONF LODGING-BILGA LOPEZ	\$ 701.48	
DFT0003551	US BANK-CAL CARD (AL)	OFFICE SUPPLIES-PLANNERS	\$ 607.16	
DFT0003551	US BANK-CAL CARD (AL)	WESTERN MUNICIPAL PERMITS	\$ 750.00	
DFT0003551	US BANK-CAL CARD (AL)	UNIT# 253 MAINTENANCE	\$ 117.72	
DFT0003551	US BANK-CAL CARD (AL)	TYLER CONF TRAINING-LIVIER ROMERO	\$ 1,199.00	
DFT0003551	US BANK-CAL CARD (AL)	CSMFO CONF LODGING-GUSTAVO GUTIERREZ	\$ 769.86	
DFT0003551	US BANK-CAL CARD (AL)	TYLER CONF LODGING-LIVIER ROMERO	\$ 701.48	
DFT0003551	US BANK-CAL CARD (AL)	CSMFO SERVICES	\$ 275.00	
DFT0003551	US BANK-CAL CARD (AL)	CAPPO CONF LODGING	\$ 488.90	
DFT0003552	US BANK-CAL CARD (ELVIA)	ACWA REGISTRATION-GREG YOUNG	\$ 825.00	
DFT0003552	US BANK-CAL CARD (ELVIA)	CSDA REGISTRATION-DAN JENKINS	\$ 720.00	
DFT0003552	US BANK-CAL CARD (ELVIA)	CSDA REGISTRATION-KELVIN MOORE	\$ 720.00	
DFT0003552	US BANK-CAL CARD (ELVIA)	AMAZON PRIME SUBSCRIPTION	\$ 16.15	
DFT0003552	US BANK-CAL CARD (ELVIA)	BOARD MEETING MEALS	\$ 642.61	
DFT0003552	US BANK-CAL CARD (ELVIA)	ACWA AIRFARE-DAN JENKINS	\$ 1,359.29	
DFT0003552	US BANK-CAL CARD (ELVIA)	ACWA AIRFARE-GREG YOUNG	\$ 1,493.67	
DFT0003552	US BANK-CAL CARD (ELVIA)	ACWA AIRFARE-KELVIN MOORE	\$ 1,140.72	
DFT0003552	US BANK-CAL CARD (ELVIA)	ACWA AIRFARE-CHANNING HAWKINS	\$ 879.66	
DFT0003552	US BANK-CAL CARD (ELVIA)	ACWA AIRFARE-ANGELA GARCIA	\$ 624.96	
DFT0003552	US BANK-CAL CARD (ELVIA)	INTERCONTINENTAL HOTEL CREDIT-CHANNING HAWKINS	\$ (222.70)	
DFT0003552	US BANK-CAL CARD (ELVIA)	INTERCONTINENTAL HOTEL CREDIT-DAN JENKINS	\$ (222.70)	
DFT0003552	US BANK-CAL CARD (ELVIA)	COMMITTEE MEETINGS MEALS	\$ 102.52	
DFT0003552	US BANK-CAL CARD (ELVIA)	INTERCONTINENTAL HOTEL CREDIT-ANGELA GARCIA	\$ (222.70)	
DFT0003552	US BANK-CAL CARD (ELVIA)	CSDA LODGING-DAN JENKINS	\$ 529.23	
DFT0003552	US BANK-CAL CARD (ELVIA)	CSDA LODGING-KELVIN MOORE	\$ 508.23	
DFT0003552	US BANK-CAL CARD (ELVIA)	ACWA REGISTRATION-LINDA JADESKI	\$ 825.00	
DFT0003552	US BANK-CAL CARD (ELVIA)	WELL REGISTRATION-CHANNING HAWKINS	\$ 200.00	
DFT0003552	US BANK-CAL CARD (ELVIA)	WELL REGISTRATION-KELVIN MOORE	\$ 150.00	
DFT0003552	US BANK-CAL CARD (ELVIA)	WELL REGISTRATION-DAN JENKINS	\$ 150.00	
DFT0003553	US BANK-CAL CARD (HAYDEE)	EMPLOYEE OF THE MONTH SUPPLIES	\$ 125.00	
DFT0003553	US BANK-CAL CARD (HAYDEE)	GFOA FEE/FINANCIAL REPORTING	\$ 710.00	
DFT0003553	US BANK-CAL CARD (HAYDEE)	SUBSCRIPTION-ACCESS PERKS	\$ 125.00	
DFT0003553	US BANK-CAL CARD (HAYDEE)	AIRFARE CANCELLATION-HAYDEE SAINZ	\$ (219.80)	
DFT0003553	US BANK-CAL CARD (HAYDEE)	AIR FARE-MARIANO	\$ 341.20	
DFT0003553	US BANK-CAL CARD (HAYDEE)	WELLNESS PROGRAM	\$ 600.00	
DFT0003553	US BANK-CAL CARD (HAYDEE)	RECRUITMENT MEALS	\$ 150.00	
DFT0003554	US BANK-CAL CARD (JOHN THIEL)	BUSINESS MTG WITH-CHANNING/GREG/DAN/KELVIN	\$ 146.59	
DFT0003554	US BANK-CAL CARD (JOHN THIEL)	BUSINESS MEETING-CHANNING	\$ 43.21	
DFT0003554	US BANK-CAL CARD (JOHN THIEL)	BUSINESS MEETING-DAN JENKINS	\$ 39.12	
DFT0003554	US BANK-CAL CARD (JOHN THIEL)	BUSINESS MEETING-GREG YOUNG	\$ 39.12	
DFT0003554	US BANK-CAL CARD (JOHN THIEL)	BUSINESS MEETING-KELVIN MOORE	\$ 59.74	
DFT0003555	US BANK-CAL CARD (JON)	CONTRACTS/LICENSES-ZOOM/GOTO/CISCO DUO	\$ 1,248.72	
DFT0003555	US BANK-CAL CARD (JON)	INTERNET -STARLINK	\$ 250.00	
DFT0003556	US BANK-CAL CARD (PAOLA LARA)	MEALS-COMMITTEE MTGS	\$ 39.92	
DFT0003556	US BANK-CAL CARD (PAOLA LARA)	ACWA AMERICAN AIR-JOHN THIEL	\$ 1,136.25	
DFT0003556	US BANK-CAL CARD (PAOLA LARA)	ACWA AMERICAN AIR-LINDA JADESKI	\$ 1,045.24	
DFT0003557	US BANK-CAL CARD (SOCORRO)	SUBSCRIPTIONS-SO CAL NEWS/ADOBE/CONSTANT CONTACT	\$ 304.99	

WEST VALLEY WATER DISTRICTCASH DISBURSEMENT REPORT
MARCH 2024

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
DFT0003557	US BANK-CAL CARD (SOCORRO)	ACWA AIRFARE-SOCORRO	\$ 483.20	
DFT0003557	US BANK-CAL CARD (SOCORRO)	SOLAR CHALLENGE-RV RENTAL	\$ 851.20	
DFT0003558	US BANK-CAL CARD (YOLANDA)	OFFICE SUPPLIES	\$ 391.29	
DFT0003558	US BANK-CAL CARD (YOLANDA)	TRAINING REGISTRATION-YOLANDA	\$ 75.00	
DFT0003558	US BANK-CAL CARD (YOLANDA)	TRAINING REGISTRATION-MARIANO	\$ 85.00	
DFT0003558	US BANK-CAL CARD (YOLANDA)	TRAINING REGISTRATION-HAYDEE	\$ 85.00	
DFT0003558	US BANK-CAL CARD (YOLANDA)	WELLNESS PROGRAM	\$ 326.59	
DFT0003558	US BANK-CAL CARD (YOLANDA)	RECRUITMENT ADVERTISEMENT	\$ 200.00	
DFT0003559	US BANK	SERIES 2016A BONDS PMT-INTERESTS	\$ (176.98)	
DFT0003559	US BANK	SERIES 2016A BONDS PMT-INTERESTS	\$ 419,250.00	
SUBTOTALS			\$ 1,756,342.23	\$ 3,721,094.87
GRAND TOTAL			\$ 5,477,437.10	

Exhibit B

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

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

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

Report Month	Description	From	To	Gross Wages Paid
January 2024	Pay Period #1	12/22/23	01/05/24	340,219.44
January 2024	Monthly Pay Period #1	12/01/23	12/31/23	9,906.24
January 2024	Pay Period #2	01/05/24	01/19/24	333,714.18
Total for January 2024				<u>683,839.86</u>
February 2024	Monthly Pay Period #2	01/01/24	01/31/24	10,072.36
February 2024	Pay Period #3	01/19/24	02/02/24	331,157.30
February 2024	Pay Period #4	02/02/24	02/16/24	335,466.50
Total for February 2024				<u>676,696.16</u>
March 2024	Monthly Pay Period #3	02/01/24	02/29/24	10,691.50
March 2024	Pay Period #5	02/16/24	03/01/24	344,639.26
March 2024	Pay Period #6	03/01/24	03/15/24	337,627.87
Total for March 2024				<u>692,958.63</u>

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

Date	Item	Check No. or EFT	Amount
03/07/24	Monthly Pay Period #3	n/a	0.00
03/07/24	Pay Period #5	8936	2,039.06
03/21/24	Pay Period #6	8937-8938	3,205.36
	Total Checks		<u>5,244.42</u>
03/07/24	Monthly Pay Period #3 Direct Deposits	EFT	9,005.41
03/07/24	Federal Tax Withheld Social Security & Medicare	EFT	1,893.54
03/07/24	State Tax Withheld and State Disability Insurance	EFT	101.81
03/07/24	Pay Period #5 Direct Deposits	EFT	223,148.43
03/07/24	Federal Tax Withheld Social Security & Medicare	EFT	86,557.72
03/07/24	State Tax Withheld and State Disability Insurance	EFT	18,294.95
03/07/24	Lincoln Deferred Compensation Withheld	EFT	14,019.69
03/07/24	Lincoln - Employer Match Benefit	EFT	3,450.00
03/07/24	Lincoln - 401a Employer Match Benefit	EFT	600.00
03/07/24	Lincoln - ROTH	EFT	746.21
03/07/24	Lincoln - ROTH Employer Match Benefit	EFT	75.00
03/07/24	Nationwide Deferred Compensation Withheld	EFT	4,756.11
03/07/24	Nationwide - Employer Match Benefit	EFT	700.00
03/07/24	CalPERS Retirement - Classic (EPMC and ER contribution)	EFT	30,915.68
03/07/24	CalPERS Retirement - 2nd Tier (EE and ER contribution)	EFT	24,101.09
03/07/24	California State Disbursement	EFT	984.46
03/07/24	Sterling FSA	EFT	976.23
03/21/24	Pay Period #6 Direct Deposits	EFT	215,725.97
03/21/24	Federal Tax Withheld Social Security & Medicare	EFT	86,762.52
03/21/24	State Tax Withheld and State Disability Insurance	EFT	17,955.09
03/21/24	Lincoln Deferred Compensation Withheld	EFT	13,861.01
03/21/24	Lincoln - Employer Match Benefit	EFT	3,450.00
03/21/24	Lincoln - 401a Employer Match Benefit	EFT	1,300.00
03/21/24	Lincoln - ROTH	EFT	744.73
03/21/24	Lincoln - ROTH Employer Match Benefit	EFT	75.00
03/21/24	Nationwide Deferred Compensation Withheld	EFT	4,756.11
03/21/24	Nationwide - Employer Match Benefit	EFT	700.00
03/21/24	CalPERS Retirement - Classic (EPMC and ER contribution)	EFT	30,818.32
03/21/24	CalPERS Retirement - 2nd Tier (EE and ER contribution)	EFT	24,821.97
03/21/24	California State Disbursement	EFT	984.46
03/21/24	Sterling FSA	EFT	976.23
03/19/24	Sterling FSA - 2024 Pre-Funding	EFT	1,952.50
	Total EFT		<u>825,210.24</u>
	Grand Total Payroll Cash		<u>830,454.66</u>



**BOARD OF DIRECTORS
FINANCE COMMITTEE
STAFF REPORT**

DATE: April 24, 2024
TO: Finance Committee
FROM: John Thiel, General Manager
SUBJECT: PURCHASE ORDER REPORT - MARCH 2024

BACKGROUND:

The West Valley Water District (“District”) generated thirty-eight (38) Purchase Orders (“PO”) in the month of March 2024 to various vendors that provide supplies and services to the District. The total amount issued to PO’s for the month of March 2024 was **\$538,328.37**. A table listing all PO’s for March 2024 is shown in **Exhibit A**.

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

FISCAL IMPACT:

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

STAFF RECOMMENDATION:

Approve the March 2024 Purchase Order Report.

ATTACHMENT(S):

1. Exhibit A - March 2024 Purchase Order Report

Exhibit A



West Valley Water District, CA

Purchase Order Summary Report

Purchase Order Detail

Issued Date Range 03/01/2024 - 03/31/2024

PO Number	Description Vendor	Status Ship To	Issue Date Delivery Date	Trade Discount	Total
24-0268	Rialto Well 6 Rehabilitation 01124 - GENERAL PUMP COMPANY INC	Outstanding West Valley Water District	3/4/2024 3/18/2024	0.00	264,900.35
24-0269	Repairs to 6" Tow Behind Pump 02701 - MULTIQUIP INC	Outstanding West Valley Water District	3/4/2024 3/18/2024	0.00	2,945.09
24-0270	CRB fire alarm for Roemer Plant 01470 - CRB SECURITY SOLUTIONS	Completed West Valley Water District	3/4/2024 3/18/2024	0.00	1,400.80
24-0271	Copper Order YOF 03/05/24 00748 - YO FIRE	Completed West Valley Water District	3/5/2024 3/5/2024	0.00	12,750.00
24-0272	Copper Order FERG 03/05/24 00160 - FERGUSON ENTERPRISES INC # 677	Completed West Valley Water District	3/5/2024 3/5/2024	0.00	11,250.00
24-0273	Air vac covers YOF 03/05/24 00748 - YO FIRE	Outstanding West Valley Water District	3/5/2024 3/5/2024	0.00	2,370.00
24-0274	Ball Valve Order YOF 03/05/24 00748 - YO FIRE	Completed West Valley Water District	3/5/2024 3/5/2024	0.00	37,200.00
24-0275	Injection Quills for well-head chlorination 00244 - HARRINGTON INDUSTRIAL PLASTICS	Outstanding West Valley Water District	3/6/2024 3/20/2024	0.00	6,244.88
24-0276	Spring Events postcard- Postage 01311 - MINUTEMAN PRESS OF RANCHO CUCAMONGA	Completed West Valley Water District	3/12/2024 3/26/2024	0.00	4,815.86
24-0277	WVWD Spring Event Postcards 01311 - MINUTEMAN PRESS OF RANCHO CUCAMONGA	Completed West Valley Water District	3/12/2024 3/26/2024	0.00	5,156.55
24-0278	Filter coating inspection 01569 - CSI SERVICES, INC	Outstanding West Valley Water District	3/13/2024 3/27/2024	0.00	21,000.00
24-0279	EMASS Maintenance Agreement 00097 - TESCO CONTROLS INC	Completed West Valley Water District	3/13/2024 3/27/2024	0.00	1,081.25
24-0280	Replacement Chflorine Analyzer Probe for Arsnic W2 00360 - USA BLUEBOOK	Received West Valley Water District	3/13/2024 3/27/2024	0.00	4,664.00
24-0281	24" valve replacement 02670 - THOR CONSTRUCTION	Outstanding West Valley Water District	3/13/2024 3/27/2024	0.00	6,293.00
24-0282	Furniture for Engineering 01729 - TOTALPLAN BUSINESS INTERIORS INC	Outstanding West Valley Water District	3/13/2024 3/27/2024	0.00	4,148.38
24-0283	2 " Flow Meter 02517 - VIJAY KUMAR	Outstanding West Valley Water District	3/14/2024 3/28/2024	0.00	2,505.25
24-0284	Atmospheric testers for confined space entry 00066 - GRAINGER INC	Outstanding West Valley Water District	3/14/2024 3/28/2024	0.00	3,480.12
24-0285	New motor for roll up door @ south shop 00385 - VORTEX INDUSTRIES INC	Partially Received West Valley Water District	3/14/2024 3/28/2024	0.00	6,993.00

Purchase Order Summary Report

Issued Date Range 03/01/2024 - 03/31/2024

PO Number	Description Vendor	Status Ship To	Issue Date Delivery Date	Trade Discount	Total
24-0286	Urgent repairs to Romer bathroom 01429 - BHI PLUMBING, HEATING AND AIR CONDI	Completed West Valley Water District	3/14/2024 3/28/2024	0.00	1,963.00
24-0287	WVWD Water 02141 - CUSTOM WATER, INC	Completed West Valley Water District	3/18/2024 4/1/2024	0.00	1,393.20
24-0288	Earth Day Giveaways 02290 - 4IMPRINT, INC	Completed West Valley Water District	3/18/2024 4/1/2024	0.00	3,312.71
24-0289	Earth Day Event- 500 cups 02591 - SUPER BIRTHDAY INC	Completed West Valley Water District	3/18/2024 4/1/2024	0.00	2,450.00
24-0290	Office Computers March2024 00326 - CDW GOVERNMENT INC	Partially Received West Valley Water District	3/20/2024 4/3/2024	0.00	10,811.71
24-0291	Programming for fixed generator at 6-2 00097 - TESCO CONTROLS INC	Completed West Valley Water District	3/20/2024 4/3/2024	0.00	1,095.00
24-0292	Desks and workstations for Meter Office 01729 - TOTALPLAN BUSINESS INTERIORS INC	Outstanding West Valley Water District	3/20/2024 4/3/2024	0.00	6,066.33
24-0293	Parts Needed for Hydro Excavator @ Roemer 01654 - HAAKER EQUIPMENT COMPANY	Outstanding West Valley Water District	3/20/2024 4/3/2024	0.00	1,074.89
24-0294	Trojan Parts 00743 - TROJAN TECHNOLOGIES INC.	Outstanding West Valley Water District	3/20/2024 4/3/2024	0.00	15,618.83
24-0295	Emergency 12 Butter Fly Valve Install 01089 - S&J SUPPLY CO INC	Outstanding West Valley Water District	3/20/2024 4/3/2024	0.00	2,746.01
24-0296	MXU Order 03/20/23 00255 - AQUA-METRIC SALES CO	Outstanding West Valley Water District	3/20/2024 3/20/2024	0.00	43,257.24
24-0297	Febraury Newsletter - Invoice 258542 01052 - INFOSEND INC	Completed West Valley Water District	3/20/2024 4/3/2024	0.00	2,016.26
24-0298	Galv Order 03/1324 MMC 01567 - MCMaster-CARR SUPPLY COMPANY	Completed West Valley Water District	3/25/2024 3/25/2024	0.00	900.87
24-0299	Earth Day Shirts 01311 - MINUTEMAN PRESS OF RANCHO CUCAMONGA	Outstanding West Valley Water District	3/25/2024 4/8/2024	0.00	5,324.54
24-0301	Strategic Plan Workplan Development Phase 2 01062 - WATER SYSTEMS CONSULTING INC	Outstanding West Valley Water District	3/26/2024 4/9/2024	0.00	24,932.00
24-0302	Adobe Acrobat Pro & bluebeam sub 2024 00326 - CDW GOVERNMENT INC	Outstanding West Valley Water District	3/26/2024 4/9/2024	0.00	1,238.36
24-0303	Emergency Replacement Thermal Valve 02530 - MAQPOWER COMPRESSORS CORP	Outstanding West Valley Water District	3/27/2024 4/10/2024	0.00	1,124.97
24-0304	Motor repair and swap at Well 24 01124 - GENERAL PUMP COMPANY INC	Outstanding West Valley Water District	3/27/2024 4/10/2024	0.00	7,263.86
24-0305	Major PM Service and Repair on Sullair Compressor 02530 - MAQPOWER COMPRESSORS CORP	Outstanding West Valley Water District	3/28/2024 4/11/2024	0.00	2,291.52

Purchase Order Summary Report

Issued Date Range 03/01/2024 - 03/31/2024

PO Number	Description	Status	Issue Date	Trade Discount	Total
24-0306	Vendor Air compressor major service	Ship To Outstanding	Delivery Date 3/29/2024	0.00	4,248.54
	02530 - MAQPOWER COMPRESSORS CORP	West Valley Water District	4/12/2024		

Purchase Order Count: (38) Total Trade Discount: 0.00 Total: 538,328.37



**BOARD OF DIRECTORS
FINANCE COMMITTEE
STAFF REPORT**

DATE: April 24, 2024
TO: Finance Committee
FROM: William Fox, Chief Financial Officer
SUBJECT: MONTHLY TRANSFER REPORT - MARCH 2024

BACKGROUND:

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

DISCUSSION:

Following the Board's request for monthly updates on transfers related to investments is the March 2024 Funds Transfer Report. This is located at Exhibit A. There was one transfer during the month made from the Local Agency Investment Fund (LAIF) account for \$3.5 million going into the Chase General Checking Account. Funds were transferred for payment of construction costs on the PCL Invoice for the Romer Expansion Project.

FISCAL IMPACT:

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

STAFF RECOMMENDATION:

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

ATTACHMENT(S):

1. Exhibit A - 2024 March Transfer Form

EXHIBIT A

Fund Transfer Detail March 2024

Date	Beginning Balances	Amount
3/20/2024	Chase Gen Checking	2,451,782.46
3/20/2024	LAIF	8,248,081.18

Date	Transfers	Amount
3/20/2024	LAIF → Chase Gen Checking	3,500,000.00

Date	Ending Balances (After Transfers) ¹	Amount
3/20/2024	Chase Gen Checking ²	5,647,233.36
3/20/2024	LAIF	4,748,081.18

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

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



**BOARD OF DIRECTORS
FINANCE COMMITTEE
STAFF REPORT**

DATE: April 24, 2024
TO: Finance Committee
FROM: William Fox, Chief Financial Officer
SUBJECT: TREASURER'S REPORT - MARCH 2024

BACKGROUND:

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

DISCUSSION:

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

FISCAL IMPACT:

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

STAFF RECOMMENDATION:

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

ATTACHMENT(S):

1. Exhibit A - 2024 March Treasurer Report

EXHIBIT A

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

Institution/Investment Type	February 2024 Balance	March 2024 Balance	OPERATING CASH	Minimum Balance	Target Balance	Maximum Balance
Funds Under Control of the District:			Balance Available for Daily Operations	\$ 44,290,027.83	\$ 45,784,072.28	\$ 35,570,185.23
District Cash Drawers	\$ 4,300.00	\$ 4,300.00	Total Operating Cash	\$ 44,290,027.83	\$ 45,784,072.28	\$ 35,570,185.23
	\$ 4,300.00	\$ 4,300.00	UNRESTRICTED RESERVES			
Checking and Savings:			CAPITAL RESERVES			
Chase - General Government Checking	\$ 2,243,907.90	\$ 1,840,012.43	Capital Project Account - 100% FY 23-24	\$ 8,796,340.00	\$ 8,796,340.00	\$ 10,000,000.00
Chase - Special Rebate Checking	\$ -	\$ -	Capital Project Account-25% FY 24-25	\$ 1,554,000.00	\$ 1,554,000.00	\$ 8,000,000.00
Chase - UTC Routine Checking	\$ 5,000.56	\$ 5,000.56	Emergency Account	\$ (1,494,044.45)	\$ (2,988,088.90)	\$ (4,482,133.35)
Chase - UTC Non-Routine Checking	\$ 48,636.50	\$ 48,636.50		\$ 8,856,295.55	\$ 7,362,251.10	\$ 13,517,866.65
	\$ 2,297,544.96	\$ 1,893,649.49	LIQUIDITY FUNDS			
State of California, Local Agency Investment Fund*	\$ 8,248,081.18	\$ 4,748,081.18	Rate Stabilization Account	\$ 4,058,271.50	\$ 4,058,271.50	\$ 5,411,028.67
US Bank - Chandler Asset Mgmt	\$ 34,898,856.12	\$ 35,030,348.67	Operating Reserve Account	\$ 8,116,543.00	\$ 8,116,543.00	\$ 10,822,057.33
US Bank - Chandler Liquidity Fund	\$ 70,010,411.88	\$ 70,333,928.28		\$ 12,174,814.50	\$ 12,174,814.50	\$ 16,233,086.00
CalTrust Pooled Investment Fund - Short Term	\$ -	\$ -	OTHER OPERATING RESERVES			
CalTrust Pooled Investment Fund - Medium Term	\$ -	\$ -	Self-Insurance Reserve	\$ 5,000,000.00	\$ 5,000,000.00	\$ 5,000,000.00
U. S. Treasury Bills	\$ -	\$ -		\$ 5,000,000.00	\$ 5,000,000.00	\$ 5,000,000.00
Government Agencies (Federal Home Loan Bank)	\$ -	\$ -	Total Unrestricted Reserves	\$ 26,031,110.05	\$ 24,537,065.60	\$ 34,750,952.65
Total	\$ 115,459,194.14	\$ 112,010,307.62	Total OP Cash & UR Reserves	\$ 70,321,137.88	\$ 70,321,137.88	\$ 70,321,137.88
Funds Under Control of Fiscal Agents:			RESTRICTED RESERVES			
US BANK			2016A Bond	\$ 419,440.85	\$ 419,440.85	\$ 419,440.85
2016A Bond - Principal & Payment Funds	\$ 189.42	\$ 190.16	Customer Deposit Accounts	\$ 4,521,430.83	\$ 4,521,430.83	\$ 4,521,430.83
2016A Bond - Interest Fund	\$ 176.98	\$ 419,250.69	Capacity Charge Acct Balance	\$ 34,167,738.91	\$ 34,167,738.91	\$ 34,167,738.91
Total	\$ 366.40	\$ 419,440.85	CIP account in LAIF for capital purposes	\$ 3,000,000.00	\$ 3,000,000.00	\$ 3,000,000.00
Grand Total	\$ 115,459,560.54	\$ 112,429,748.47	Total Restricted Reserves	\$ 42,108,610.59	\$ 42,108,610.59	\$ 42,108,610.59
			Total Cash & Investments	\$ 112,429,748.47	\$ 112,429,748.47	\$ 112,429,748.47

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

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

Chief Financial Officer

*Quarterly interest posted the month following the quarter end.

West Valley Water District Investment Memo – March 2024

Note:

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

Total Fund Balance

When comparing the District's total fund balances month-over-month between March 2024 (\$112,429,748.47) and February 2024 (\$115,459,560.54), CLA found the fund balance decreased by \$3,029,812.07 between March 2024 and February 2024.

U.S. Bank Chandler Custodial Account

Cash/Money Market - Per Section 9.11 of the District's investment policy, "The company shall have met either one of the following criteria: 1) attained the highest ranking or the highest letter and numerical rating provided by not less than two NRSROs "Nationally Recognized Statistical Rating Organization" or 2) retained an investment adviser registered or exempt from registration with the Securities and Exchange Commission with not less than five years of experience managing money market mutual funds with assets under management in excess of five hundred million dollars." Based on Chandler Asset Management's reconciliation summary for the period ending March 31, 2024, CLA was able to confirm the District's cash and money-market securities were in accordance with the investment policy. CLA also conducted a review of the District's cash and money-market securities and found that all the District's holdings were in alignment with the requirements set forth in the investment policy.

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

Per the investment policy, the maximum percentage of District investments in money market funds is capped at 20%. Similarly, the allowable mutual fund and money market account instruments per California government code (Sections 53601(I) and 53601.6(b)) for local government entities are also capped at 20%. The District's money market balance percentage as of March 31, 2024 is 0.28%. Therefore, the District is following both the investment policy and California governmental code.

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

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

West Valley Water District Investment Memo – March 2024

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

As of March 31, 2024, 74.07% of the District's total portfolio is invested in United States Treasury Issues. With no maximum percentage established for United States Treasury Issues, the District is in conformity with the investment policy and the State of California's Local Agency Investment Guidelines.

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

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

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

Negotiable certificates of deposit constitute 0.0% of the District's total investment balance as of March 31, 2024. Therefore, the District is following both the investment policy and the State of California's standards.

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

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

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

Medium-term notes constitute 7.59% of the District's total investment balance as of March 31, 2024. Therefore, the District is following both the investment policy and the State of California's standards.

West Valley Water District Investment Memo – March 2024

Federal Agency Obligations – Per Section 9.5 of the District’s investment policy, “there is no limitation as to the percentage of the portfolio that may be invested in this category, however, purchases of callable Federal Agency obligations are limited to a maximum of 30 percent of the portfolio.” Although the policy does not explicitly list the bond rating requirements for federal agency obligations, all the District’s current federal agency holdings are rated AAA by multiple NRSRO’s as of March 31, 2024.

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

Federal agency obligations represent 10.24% of the District’s total investment balance as of March 31, 2024. Therefore, the District is in accordance with both its investment policy as well as the guidelines set-forth by the State of California.

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

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

Municipal bonds represent 0.28% of the District’s total investment balance as of March 31, 2024. Therefore, the District is in accordance with both its investment policy as well as the guidelines set-forth by the State of California.

Local Agency Investment Fund (LAIF)

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

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

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

West Valley Water District Investment Memo – March 2024

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

As of the period ending March 31, 2024, the District's Local Agency Investment Fund balance represents 4.22% 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 April 03, 2024, LAIF investments had a net-yield of 4.232%. Regarding portfolio composition, LAIF fund investments were split into the following categories (percentages may not total 100% due to rounding):

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

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

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

The Investment Trust of California (Cal TRUST)

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

West Valley Water District Investment Memo – March 2024

Bank Deposits

Based on the District's investment policy, "Securities placed in a collateral pool must provide coverage for at least 100 percent of all deposits that are placed in that institution." As of March 31, 2024, the District maintained balances within the FDIC limit of \$250,000 for each of its bank accounts, except for the Chase General Governmental Checking account. The Chase General Governmental Checking account maintains funds for operational purposes and normally carries a balance of at least \$1.5 million dollars which represents funding for one payroll, and one accounts payable check run. In CLA's comparison between the District's general checking account balances for March 2024 (\$1,840,012.43) and February 2024 (\$2,243,907.90), CLA observed a decrease in the March 2024 balance of \$403,895.47 versus February 2024 and variance is a result of regular activities.

During our review of the March 2024 Chase General Governmental Checking account bank statement, it was noted that there were 7 fraudulent activities totaling \$4,819.9. West Valley Water District ("WVWD") has a procedure where the bank issues a check/ACH exception report for WVWD to review and reject fraudulent checks/ACHs as needed. Currently, WVWD has implemented check number and amount positive pay.

CLA also noted few unusual deposits and withdrawals during our review. On March 20, 2024, there was a wire transfer from California State Treasurer LAIF Account 018 to Checking account for \$3,500,000 to cover a wire payment made to PCL Construction for the Roemer Expansion Project in the amount of \$3,101,092.27 on March 21, 2024. On March 28, 2024, the District transferred \$419,073.02 to US Bank account for bond interest payment due on April 1, 2024.

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

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

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

West Valley Water District Investment Memo – March 2024

Section 9.12 of the investment policy asserts that “there is no limit on the percentage of the portfolio that may be invested in bank deposits.” Similarly, the State of California’s Government Code for Allowable Investment Instruments fails to dictate any portfolio standards for general bank deposit accounts. Although no maximum has been established for amounts invested in bank deposits by the investment policy or the State of California, CLA can verify that as of March 31, 2024, the District had 2.06% 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 March 31, 2024, the District had 0.00% invested in commercial paper investment. Therefore, the District is following both the investment policy and the State of California’s standards.

Supranational

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

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

As of March 31, 2024, the District’s investments in four securities categorized as supranationals was 1.26% of the total portfolio and securities maintained a maturity date of less than five years from the original purchase date. CLA can confirm that the District’s supranational investments meet the standards of both the investment policy and the State of California.

West Valley Water District Reserve Memo – March 2024

Note:

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

Restricted Funds

Bond Proceeds Fund(s) – Balances in the bond proceeds fund accounts represent monies derived from the proceeds of a bond issue. Per the requirements of the District's reserve policy, the target level for the debt service reserve requirement is established at the time of the bond issue. Based on documentation provided to CLA, "no reserve fund has been established in connection with the issuance of the 2016A bonds." Therefore, the March 31, 2024, ending balance of \$419,440.85 satisfies the minimum balance requirements per the District's reserve policy.

Customer Deposit Accounts – Due to fluctuations in the number of utility customer deposits required and the number of development projects in process, no minimum or maximum levels have been established for customer deposit accounts. The customer deposit account balances presented on the treasurer's report are based on the ending balance on the general ledger for the month. The customer deposit accounts are reconciled monthly. CLA was able to confirm that the customer deposit accounts balance presented on the March 2024 Treasurer's Report reconciles with the District's general ledger. The March 31, 2024, balance of \$4,521,430.83 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 \$34,167,738.91 presented on the March 2024 Treasurer's Report for the Capacity Charge Account reconciles with the documentation provided to CLA with no variance.

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

Capital Reserve Funds

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

West Valley Water District Reserve Memo – March 2024

year 2023-24 and \$1,554,000 for fiscal year 2024-25) in its capital project account, meeting the minimum target level required for both fiscal years. CLA was able to confirm that the District is in adherence with the minimum target level requirement as of March 31, 2024 by comparing the board-approved Fiscal Year 2023-24 Capital Improvement Budget which indicates a total CIP for fiscal year 2023-24 of \$8,796,340.00. The reserve policy only requires the district to maintain 25% of the amount estimated to be needed the following fiscal year 2024-25 which amounts to \$1,554,000, therefore, the District meets the requirement indicated in its reserve policy.

Emergency Account – The emergency account may be utilized to purchase water at any time or to begin repair of the water system after a catastrophic event. Therefore, a minimum target level equal to 1% of net capital assets of the District’s water system has been established to enable the district to manage emergency situations. Per March 31, 2024, general ledger detail reporting provided by the District’s accounting staff, CLA was able to confirm that the District’s net assets total \$149,404,444.99. As of March 31, 2024, the emergency account represents a balance of \$1,494,044.45 or 1% of total net assets, allowing the District to meet its requirements for the reserve policy.

Liquidity Funds

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

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

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

Balance Available for Daily Operations – This balance represents the District’s total cash balance less any fund requirements. For the month ending March 31, 2024, the District had a total of \$112,429,748.47 in various institutional accounts. The required reserve balances by type total \$68,139,720.64 and are categorized as follows:

- Restricted Funds- \$42,108,610.59
- Capital Reserve Funds- \$8,856,295.55
- Liquidity Funds- \$12,174,814.50

West Valley Water District Reserve Memo – March 2024

- Other Reserves- \$5,000,000.00

Based on the District's Treasurer's Report, which indicates a total cash and investment balance of \$112,429,748.47 and fund requirements of \$68,139,720.64, the fund balance available for daily operations reconciles to the March 2024 Treasurer's report.

CLA reviewed the Treasurer's report for clerical accuracy and recalculated the total Unrestricted Reserves balance and agreed the totals to the March 2024 Treasurer's Report. The Treasurer's Report indicates that West Valley Water District's total cash, investment, and reserve balances as of March 31, 2024, total \$112,429,748.47. 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
03/31/2024

U.S. Bank - Chandler Asset Management		
Money Market	313,914.05	A
Commercial Paper	-	A
Federal Agency Obligations	11,514,623.60	A
U.S. Government	83,273,490.35	A
Corporate Bonds	8,527,797.95	A
Municipal Bonds	312,327.00	A
Supranational	1,422,124.00	A
Negotiable CD	-	A
Total U.S. Bank - Chandler Asset Management Funds	105,364,276.95	

Checking and Savings		
Bank of Hope	-	B
Chase-1653 (Operating Account)	1,840,012.43	B
Chase-1368	5,000.56	B
Chase-1392	48,636.50	B
Chase-5993 (Rebate Account)	-	B
2016A Bond - Principal & Payment Funds	190.16	B
2016A Bond - Interest Fund	419,250.69	B
District Cash Drawers	4,300.00	C
Total Checking and Savings	2,317,390.34	

CalTRUST Short Term Fund	-	A
CalTRUST Medium Term Fund	-	A
LAIF	4,748,081.18	A

Total Mar 31, 2024 District Funds **112,429,748.47**

The balances indicated above are as of Mar 31, 2024

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

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

Based on our review of the asset classes as of 03/31/24, West Valley Water District is in

Security Type	Maximum per Investment Policy	Balance
Commercial Paper	25%	-
Federal Agency Obligations	30%	11,514,623.60
U.S. Government	No Limit	83,273,490.35
Municipal Bonds	20%	312,327.00
LAIF	No Limit	4,748,081.18
CalTRUST	No Limit	-
Negotiable CD	30%	-
Medium Term Notes (Corporate Bonds)	30%	8,527,797.95
Money Market	20%	313,914.05
Bank Deposits	No Limit	2,317,390.34
Supranational	30%	1,422,124.00
		112,429,748.47
Funds Excluded from Policy	2016A	-
Total Mar 31, 2024 District Funds		112,429,748.47

Asset Class	Mar 2024	
	(% of Total Investments)	Maximum Portfolio (%)
Commercial Paper	0.00%	25%
Federal Agency Obligations	10.24%	30%
U.S. Government	74.07%	No Limit
Municipal Bonds	0.28%	20%
LAIF	4.22%	No Limit
CalTRUST	0.00%	No Limit
Negotiable CD	0.00%	30%
Medium Term Notes (Corporate Bonds)	7.59%	30%
Money Market	0.28%	20%
Bank Deposits	2.06%	No Limit
Supranational	1.26%	30%

West Valley Water District
 Bond Analysis
 March 31, 2024

Liquidity Fund						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 02/29/2024	Rated A or Equivalent?	Purchase Date	Maturity	Investment Maturity (Years)
U S Treasury Bill - 912797KN6	16,264,545.00	P-1	Yes	3/20/2024	7/9/2024	0.3
U S Treasury Bill - 912797JX6	9,926,900.00	P-1	Yes	3/27/2024	5/21/2024	0.1
U S Treasury Bill - 912797JN8	6,984,600.00	P-1	Yes	12/20/2023	4/16/2024	0.3
U S Treasury Bill - 912796CX5	4,987,550.00	P-1	Yes	10/19/2023	4/18/2024	0.5
U S Treasury Bill - 912797HQ3	10,690,230.00	P-1	Yes	11/8/2023	5/9/2024	0.5
U S Treasury Bill - 912797KF3	21,258,340.00	P-1	Yes	2/20/2024	6/18/2024	0.3
First American Govt Obligation Fund Class Y - 31846V203	221,763.28	Aaa	Yes	various		
Total Liquidity Fund	70,333,928.28					

Money Market Fund						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 02/29/2024	Rated A or Equivalent?	Purchase Date	Maturity	Investment Maturity (Years)
First American Govt Obligation Fund Class Y - 31846V203	92,150.77	Aaa	Yes	various		
Total Money Market	92,150.77					

Federal Agency Obligations						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 02/29/2024	Rated A or Equivalent?	Purchase Date	Maturity	Investment Maturity (Years)
FFCB Note 3133EKNX0	248,667.50	Aaa	Yes	6/25/2019	6/3/2024	4.9
F N M A - 3135GOV75	247,720.00	Aaa	Yes	7/8/2019	7/2/2024	4.9
FFCB- 3133EKP75	245,630.00	Aaa	Yes	10/15/2019	9/17/2024	4.9
F N M A - 3135GOW66	245,267.50	Aaa	Yes	10/17/2019	10/15/2024	4.9
Federal Farm Credit Bks - 3133ENS43	497,810.00	Aaa	Yes	10/20/2022	10/17/2024	2.0
Federal Farm Credit Bks - 3133ENZ94	497,775.00	Aaa	Yes	11/16/2022	11/18/2027	4.9
F N M A - 3135G0X24	92,492.00	Aaa	Yes	1/8/2020	1/7/2025	4.9
Federal Farm Credit Bks - 3133ENZ37	498,825.00	Aaa	Yes	11/3/2022	1/10/2025	2.2
Federal Home Loan Mortgage Company - 3137EAEPO	276,196.35	Aaa	Yes	2/13/2020	2/12/2025	4.9
F N M A Deb - 3135G03U5	162,317.70	Aaa	Yes	4/22/2020	4/22/2025	4.9
F N M A - 3135G04Z3	270,279.75	Aaa	Yes	6/17/2020	6/17/2025	4.9
F H L M C - 3137EAEU9	330,186.50	Aaa	Yes	7/21/2020	7/21/2025	4.9
F N M A - 3135G05X7	479,058.30	Aaa	Yes	10/6/2020	8/25/2025	4.8
Federal Home Loan Bks - 3130AJXA2	281,214.00	Aaa	Yes	10/7/2020	9/12/2025	4.9
FHLMC MTN - 3137EAEX3	206,074.00	Aaa	Yes	9/23/2020	9/23/2025	4.9
F N M A - 3135G06G3	467,365.00	Aaa	Yes	11/1/2020	11/7/2025	4.9
Federal Home Loan Bks - 3130AKFA9	464,265.00	Aaa	Yes	12/16/2020	12/12/2025	4.9
Federal Home Loan Bks - 3130ATUS4	497,310.00	Aaa	Yes	1/31/2023	12/10/2027	4.8
FHLMC Multiclass Mtg Partn - 3137FG6X8	485,035.00	Aaa	Yes	1/23/2024	5/25/2028	4.3
Federal Home Loans Bks - 3130AWMN7	500,355.00	Aaa	Yes	7/26/2023	6/9/2028	4.8
Federal Home Loans Bks - 3130AWN63	496,215.00	Aaa	Yes	8/16/2023	6/30/2028	4.8
Federal Home Loans Bks - 3130AWTR1	753,120.00	Aaa	Yes	9/7/2023	9/8/2028	4.9
Federal Farm Credit Bks - 3133EPC45	507,080.00	Aaa	Yes	11/27/2023	11/13/2028	4.9
Federal Home Loans Bks - 3130AXQK7	509,305.00	Aaa	Yes	12/7/2023	12/8/2028	4.9
Federal Farm Credit Bks - 3133EPN50	748,980.00	Aaa	Yes	1/3/2024	12/15/2028	4.9
F H L M C Multiclass Mtg Partn - 3137FKUP9	289,080.00	Aaa	Yes	1/3/2024	12/25/2028	4.9
Federal Farm Credit Bks - 3133EPW84	737,010.00	Aaa	Yes	2/5/2024	1/18/2029	4.9
F H L M C Multiclass Mtg Partn - 3137FKZZ2	479,990.00	Aaa	Yes	1/18/2024	1/25/2029	5.0
Total Federal Agency Obligations	11,514,623.60					

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

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

Municipal Bonds						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 02/29/2024	Rated A or Equivalent?	Purchase Date	Maturity	Investment Maturity (Years)
California ST Taxable Vr Purp Go - 13063D7D4	312,327.00	Aa2	Yes	10/4/2023	10/1/2028	4.9
Total Municipal Bonds	312,327.00					

Supranational						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 02/29/2024	Rated A or Equivalent?	Inception Date	Maturity	Investment Maturity (Years)
International Finance Corp - 45950KCR9	244,817.50	Aaa	Yes	7/12/2021	10/16/2024	3.2
International Bank M T N - 459058JL8	187,066.00	Aaa	Yes	10/22/2020	10/28/2025	4.9
Inter American Devel Bk - 4581X0DV7	462,920.00	Aaa	Yes	4/13/2021	4/20/2026	5.0
International Bank M T N - 459058KT9	289,908.00	Aaa	Yes	7/18/2023	7/12/2028	4.9
Inter American Devel Bk - 4581X0DC9	237,412.50	Aaa	Yes	12/8/2023	9/18/2028	4.7
Total Supranational	1,422,124.00					

U.S. Corporate						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 02/29/2024	Rated A or Equivalent?	Inception Date	Maturity	Investment Maturity (Years)
Jpmorgan Chase Co - 46625HJX9	299,358.00	A1	Yes	12/5/2019	5/13/2024	4.4
Caterpillar Fini Service - 14913RUAJ9	452,583.00	A2	Yes	3/18/2024	2/27/2029	4.9
Cisco Sys Inc - 17275RBR2	402,952.00	A1	Yes	3/13/2024	2/26/2029	4.9
US Bancorp - 91159HHX1	148,414.50	A3	Yes	2/5/2021	7/30/2024	3.4
Paccar Financial Corp - 69371RR40	117,859.20	A1	Yes	8/3/2021	8/9/2024	3.0
Paccar Financial Corp - 69371RR73	229,623.20	A1	Yes	3/31/2022	4/7/2025	3.0
Pfizer Inc Sr Glbl Nto - 717081EX7	119,106.25	A2	Yes	6/3/2020	5/28/2025	4.9
Microsoft Corp - 594918BJ2	389,604.00	Aaa	Yes	1/20/2023	11/3/2025	2.7
State Str Corp - 857477BR3	77,326.40	A1	Yes	2/27/2022	2/6/2026	3.9
Apple Inc. - 037833EB2	162,354.50	Aaa	Yes	2/5/2021	2/8/2026	4.9
Unitedhealth Group Inc. - 91324PEC2	55,497.00	A2	Yes	6/16/2021	5/15/2026	4.8
Walmart Inc - 931142ER0	55,005.00	Aa2	Yes	9/8/2021	9/17/2026	5.0
Honeywell International - 438516BL9	283,464.00	A2	Yes	12/13/2022	11/1/2026	3.8
Duke Energy Carolinas - 26442CAS3	285,960.00	Aa3	Yes	10/28/2022	12/1/2026	4.0
Target Corp - 87612EBM7	130,134.20	A2	Yes	1/19/2022	1/15/2027	4.9
Procter Gamble Co The - 742718FV6	278,985.00	Aa3	Yes	2/1/2022	2/1/2027	4.9
Charles Schwab Corp - 808513BY0	88,529.55	A2	Yes	3/1/2022	3/3/2027	4.9
Berkshire Hathaway Fin - 084664CZ2	263,662.00	Aa2	Yes	3/7/2022	3/15/2027	5.0
Blackrock Inc - 09247XAN1	240,317.50	Aa3	Yes	4/27/2022	3/15/2027	4.8
Northern Tr Corp Sr Nt - 665859AW4	292,272.00	A2	Yes	5/5/2022	5/10/2027	4.9
Unitedhealth Group Inc - 91324PEG3	295,731.05	A2	Yes	5/17/2022	5/15/2027	4.9
Walmart Inc - 931142EX7	245,627.50	Aa2	Yes	9/12/2022	9/9/2027	4.9
Apple Inc - 037833DK3	237,515.00	Aaa	Yes	2/1/2023	11/13/2027	4.7
Toyota Mtr Cr Corp - 89236TKQ7	353,576.45	A1	Yes	1/9/2023	1/12/2028	4.9
Mastercard Incorporated - 57636QAW4	405,240.00	Aa3	Yes	3/9/2023	3/9/2028	4.9
Public Service Electric - 74456QBU9	336,066.50	A1	Yes	6/22/2023	5/1/2028	4.8
Florida Pwr Lt Co - 341081GN1	346,220.00	Aa2	Yes	6/22/2023	5/15/2028	4.8
Merck Co Inc - 58933YBH7	393,204.00	A1	Yes	5/17/2023	5/17/2028	4.9
Prologis L P - 74340XCG4	250,267.50	A3	Yes	6/27/2023	6/15/2028	4.9
National Rural Util Coop - 63743HFN7	249,782.50	A2	Yes	2/5/2024	2/7/2029	4.9
Eli Lilly Co - 532457CK2	264,075.15	A1	Yes	2/7/2024	2/9/2029	4.9
Toronto Dominion Bank - 89114QCA4	298,260.00	A1	Yes	4/23/2021	6/12/2024	3.1
Bank of Montreal - 06367WB85	240,752.50	A2	Yes	8/6/2021	5/1/2025	3.7
Royal Bank of Canada - 78015K7H1	238,472.50	A1	Yes	5/20/2021	6/10/2025	4.0
Total U.S. Corporate	8,527,797.95					

U.S. Government						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 02/29/2024	Rated A or Equivalent?	Inception Date	Maturity	Investment Maturity (Years)
U.S. Treasury Note - 912828YM6	489,295.00	Aaa	Yes	12/9/2020	10/31/2024	3.8
U.S. Treasury Note - 912828YV6	243,952.50	Aaa	Yes	12/11/2019	11/30/2024	4.9
U.S. Treasury Note - 912828Z52	484,845.00	Aaa	Yes	5/9/2021	1/31/2025	3.7
U.S. Treasury Note- 912828ZF0	478,180.00	Aaa	Yes	2/24/2021	3/31/2025	4.0
U.S. Treasury Note - 912828ZL7	475,900.00	Aaa	Yes	1/13/2021	4/30/2025	4.2
U.S. Treasury Note - 912828ZT0	473,555.00	Aaa	Yes	12/16/2020	5/31/2025	4.4
U.S. Treasury Note - 91282CAB7	470,390.00	Aaa	Yes	12/16/2020	7/31/2025	4.6
U.S. Treasury Note - 91282CAJ0	468,790.00	Aaa	Yes	12/1/2020	8/31/2025	4.7
U.S. Treasury Note - 91282CAT8	465,740.00	Aaa	Yes	12/1/2020	10/31/2025	4.8
U.S. Treasury Note - 91282CBC4	463,750.00	Aaa	Yes	1/8/2021	12/31/2025	4.9
U.S. Treasury Note - 91282CBH3	462,285.00	Aaa	Yes	2/16/2021	1/31/2026	4.9
U.S. Treasury Note - 91282CBQ3	462,130.00	Aaa	Yes	3/4/2021	2/28/2026	4.9
U.S. Treasury Note - 91282CCF6	230,322.50	Aaa	Yes	6/28/2021	5/31/2026	4.9
U.S. Treasury Note- 91282CCP4	456,955.00	Aaa	Yes	9/17/2021	7/31/2026	4.8
U.S. Treasury Note - 91282CCW9	457,050.00	Aaa	Yes	11/29/2021	8/31/2026	4.7
U.S. Treasury Note- 91282CCZ2	457,600.00	Aaa	Yes	12/15/2021	9/30/2026	4.7
U S Treasury Note - 91282CDK4	459,745.00	Aaa	Yes	10/20/2022	11/30/2026	4.1
U S Treasury Note - 91282CEF4	473,400.00	Aaa	Yes	11/2/2022	3/31/2027	4.4
U.S. Treasury Note - 91282CEN7	476,135.00	Aaa	Yes	6/6/2022	4/30/2027	4.8
U S Treasury Note - 91282CET4	426,429.00	Aaa	Yes	7/8/2022	5/31/2027	4.8
U S Treasury Note - 91282CEW7	482,850.00	Aaa	Yes	10/20/2022	6/30/2027	4.6
U S Treasury Note - 91282CFH9	235,354.35	Aaa	Yes	10/6/2022	8/31/2027	4.8
U S Treasury Note - 91282CFM8	496,115.00	Aaa	Yes	10/24/2022	9/30/2027	4.9
U S Treasury Note - 91282CFU0	496,035.00	Aaa	Yes	11/18/2022	10/31/2027	4.9
U S Treasury Note - 9128283F5	465,080.00	Aaa	Yes	11/28/2022	11/15/2027	4.9
U S Treasury Note - 91282CGC9	590,322.00	Aaa	Yes	1/26/2023	12/31/2027	4.9
U S Treasury Note - 91282CHX2	602,460.00	Aaa	Yes	9/27/2023	8/31/2028	4.9
U S Treasury Note - 91282CDF5	440,430.00	Aaa	Yes	1/30/2024	10/31/2028	4.7
U S Treasury Note - 9128285M8	476,230.00	Aaa	Yes	1/19/2024	11/15/2028	4.8
Total U.S. Government	13,161,325.35					

US Bank - Chandler Asset Mgmt
 Mar 2024 Bond Total per Treasurer's Report 35,030,348.67
 Total Per Mar 2024 Chandler Statement 35,030,348.67
 Variance -

US Bank - Chandler Liquidity Fund
 Mar 2024 Bond Total per Treasurer's Report 70,333,928.28
 Total Per Mar 2024 Chandler Statement 70,333,928.28
 Variance -