



WEST VALLEY WATER DISTRICT
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**FINANCE COMMITTEE MEETING
AGENDA**

WEDNESDAY, JUNE 26, 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. Treasurer's Report - May 2024. **Pg 3**
3. Monthly Cash Disbursements Report - May 2024. **Pg 20**
4. Monthly Revenue & Expenditures Report - May 2024. **Pg 40**
5. Monthly Transfer Report - May 2024. **Pg 45**
6. Award of Professional Services Agreement - Audit Services. **Pg 48**
7. Sale of Surplus Vehicles. **Pg 81**

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 June 20, 2024.

Elvia Dominguez

Elvia Dominguez, Board Secretary



**BOARD OF DIRECTORS
FINANCE COMMITTEE
STAFF REPORT**

DATE: June 26, 2024
TO: Finance Committee
FROM: William Fox, Chief Financial Officer
SUBJECT: TREASURER'S REPORT - MAY 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 May 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 May 2024 Treasurer's Report and forward it to the Board of Directors for their review and approval.

ATTACHMENT(S):

1. Exhibit A - 2024 May Treasurer Report

EXHIBIT A

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

Institution/Investment Type	April 2024 Balance	May 2024 Balance	OPERATING CASH	Minimum Balance	Target Balance	Maximum Balance
Funds Under Control of the District:			Balance Available for Daily Operations	\$ 45,317,640.69	\$ 46,928,514.52	\$ 36,831,456.85
District Cash Drawers	\$ 4,300.00	\$ 4,300.00	Total Operating Cash	\$ 45,317,640.69	\$ 46,928,514.52	\$ 36,831,456.85
	\$ 4,300.00	\$ 4,300.00	UNRESTRICTED RESERVES			
Checking and Savings:			CAPITAL RESERVES			
Chase - General Government Checking	\$ 6,448,424.70	\$ 5,800,294.11	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	\$ (1,610,873.83)	\$ (3,221,747.66)	\$ (4,832,621.49)
Chase - UTC Non-Routine Checking	\$ 48,636.50	\$ 48,636.50		\$ 8,739,466.17	\$ 7,128,592.34	\$ 13,167,378.51
	\$ 6,502,061.76	\$ 5,853,931.17	LIQUIDITY FUNDS			
State of California, Local Agency Investment Fund*	\$ 4,822,625.60	\$ 322,625.60	Rate Stabilization Account	\$ 4,058,271.50	\$ 4,058,271.50	\$ 5,411,028.67
US Bank - Chandler Asset Mgmt	\$ 34,782,965.82	\$ 35,121,726.23	Operating Reserve Account	\$ 8,116,543.00	\$ 8,116,543.00	\$ 10,822,057.33
US Bank - Chandler Liquidity Fund	\$ 70,626,980.28	\$ 65,959,229.46		\$ 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	\$ 25,914,280.67	\$ 24,303,406.84	\$ 34,400,464.51
Total	\$ 116,738,933.46	\$ 107,261,812.46	Total OP Cash & UR Reserves	\$ 71,231,921.36	\$ 71,231,921.36	\$ 71,231,921.36
Funds Under Control of Fiscal Agents:			RESTRICTED RESERVES			
US BANK			2016A Bond	\$ 193.18	\$ 193.18	\$ 193.18
2016A Bond - Principal & Payment Funds	\$ 190.96	\$ 191.74	Customer Deposit Accounts	\$ 4,990,385.30	\$ 4,990,385.30	\$ 4,990,385.30
2016A Bond - Interest Fund	\$ 1.43	\$ 1.44	Capacity Charge Acct Balance	\$ 28,039,505.80	\$ 28,039,505.80	\$ 28,039,505.80
Total	\$ 192.39	\$ 193.18	CIP account in LAIF for capital purposes	\$ 3,000,000.00	\$ 3,000,000.00	\$ 3,000,000.00
Grand Total	\$ 116,739,125.85	\$ 107,262,005.64	Total Restricted Reserves	\$ 36,030,084.28	\$ 36,030,084.28	\$ 36,030,084.28
			Total Cash & Investments	\$ 107,262,005.64	\$ 107,262,005.64	\$ 107,262,005.64

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 – May 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 May 2024 (\$107,262,005.64) and April 2024 (\$116,739,125.85), CLA found the fund balance decreased by \$9,477,120.21 between May 2024 and April 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 May 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 May 31, 2024 is 0.40%. 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 – May 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 May 31, 2024, 73.43% 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 May 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 8.10% of the District's total investment balance as of May 31, 2024. Therefore, the District is following both the investment policy and the State of California's standards.

West Valley Water District Investment Memo – May 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 May 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 10.70% of the District’s total investment balance as of May 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 0.29% of the District’s total investment balance as of May 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 – May 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 May 31, 2024, the District's Local Agency Investment Fund balance represents 0.30% 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 June 05, 2024, LAIF investments had a net-yield of 4.332%. Regarding portfolio composition, LAIF fund investments were split into the following categories (percentages may not total 100% due to rounding):

- Treasuries- 58.43%
- Agencies- 22.59%
- Certificates of Deposit/Bank Notes- 8.84%
- Commercial Paper- 6.54%
- Time Deposits- 2.99%
- Loans- 0.20%
- Corporate Bonds- 0.41%

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 May 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 – May 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 May 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 May 2024 (\$5,800,294.11) and April 2024 (\$6,448,424.70), CLA observed an decrease in the May 2024 balance of \$648,130.59 versus April 2024 and variance is a result of regular activities.

During our review of the May 2024 Chase General Governmental Checking account bank statement, it was noted that there were 79 fraudulent activities totaling \$97,824.08. West Valley Water District ("WVWD") has a procedure where the bank issues a check/ACH exception report for WVWD to review and reject fraudulent checks/ACHs as needed. Currently, WVWD has implemented check number and amount positive pay.

CLA also noted few unusual deposits and payments during our review. On May 17, 2024, there was a remote deposit for \$291,258.21 that includes a check for insurance claim of property loss for \$109,653.92 and a check from State Water Resource Control board for unpaid water accounts amounting \$181,604.29. On May 20, there was a check deposit for \$255,673.60, a payment from San Bernardino Valley Municipal Water District. On May 29, there was an ACH payment for \$774,215.71 from San Bernardino County for property tax passthrough. On May 2, and May 16, there were couple of wire transfer to PCL Construction enterprises for \$6,058,478.28 and \$3,295,461.49 respectively. These wire transfers were payments for Roemer Expansion Project. Finally, check # 86351 for \$199,999.99 was cashed on May 10, 2024, a payment for lawsuit settlement.

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 May, 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 May 2024 and April 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

West Valley Water District Investment Memo – May 2024

petty cash account and the cash drawers for May 2024, therefore CLA was able to agree the cash drawers and petty cash balance to the District Cash Drawers summary schedule.

Section 9.12 of the investment policy asserts that “there is no limit on the percentage of the portfolio that may be invested in bank deposits.” Similarly, the State of California’s Government Code for Allowable Investment Instruments fails to dictate any portfolio standards for general bank deposit accounts. Although no maximum has been established for amounts invested in bank deposits by the investment policy or the State of California, CLA can verify that as of May 31, 2024, the District had 5.46% 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 May 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 May 31, 2024, the District’s investments in four securities categorized as supranationals was 1.32% of the total portfolio and securities maintained a maturity date of less than five years from the original

West Valley Water District Investment Memo – May 2024

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 – May 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 May 31, 2024, ending balance of \$193.18 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 May 2024 Treasurer's Report reconciles with the District's general ledger. The May 31, 2024, balance of \$4,990,385.30 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 \$28,039,505.80 presented on the May 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 – May 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 May 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 May 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 \$161,087,382.75. As of May 31, 2024, the emergency account represents a balance of \$1,610,873.83 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 May 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 May 31, 2024, the District had a total of \$107,262,005.64 in various institutional accounts. The required reserve balances by type total \$61,944,364.95 and are categorized as follows:

- Restricted Funds- \$36,030,084.28
- Capital Reserve Funds- \$8,739,466.17
- Liquidity Funds- \$12,174,814.50

West Valley Water District Reserve Memo – May 2024

- Other Reserves- \$5,000,000.00

Based on the District's Treasurer's Report, which indicates a total cash and investment balance of \$107,262,005.64 and fund requirements of \$61,944,364.95 the fund balance available for daily operations reconciles to the May 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 May 2024 Treasurer's Report. The Treasurer's Report indicates that West Valley Water District's total cash, investment, and reserve balances as of May 31, 2024, total \$107,262,005.64. 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
05/31/2024

U.S. Bank - Chandler Asset Management		
Money Market	425,780.64	A
Commercial Paper	-	A
Federal Agency Obligations	11,478,110.30	A
U.S. Government	78,765,575.45	A
Corporate Bonds	8,683,169.80	A
Municipal Bonds	308,751.00	A
Supranational	1,419,568.50	A
Negotiable CD	-	A
Total U.S. Bank - Chandler Asset Management Funds	101,080,955.69	

Checking and Savings		
Bank of Hope	-	B
Chase-1653 (Operating Account)	5,800,294.11	B
Chase-1368	5,000.56	B
Chase-1392	48,636.50	B
Chase-5993 (Rebate Account)	-	B
2016A Bond - Principal & Payment Funds	191.74	B
2016A Bond - Interest Fund	1.44	B
District Cash Drawers	4,300.00	C
Total Checking and Savings	5,858,424.35	

CalTRUST Short Term Fund	-	A
CalTRUST Medium Term Fund	-	A
LAIF	322,625.60	A

Total May 31, 2024 District Funds **107,262,005.64**

The balances indicated above are as of May 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 05/31/24, West Valley Water District is in

Security Type	Maximum per Investment Policy	Balance
Commercial Paper	25%	-
Federal Agency Obligations	30%	11,478,110.30
U.S. Government	No Limit	78,765,575.45
Municipal Bonds	20%	308,751.00
LAIF	No Limit	322,625.60
CalTRUST	No Limit	-
Negotiable CD	30%	-
Medium Term Notes (Corporate Bonds)	30%	8,683,169.80
Money Market	20%	425,780.64
Bank Deposits	No Limit	5,858,424.35
Supranational	30%	1,419,568.50
		107,262,005.64
Funds Excluded from Policy	2016A	-
Total May 31, 2024 District Funds		107,262,005.64

Asset Class	May 2024	
	(% of Total Investments)	Maximum Portfolio (%)
Commercial Paper	0.00%	25%
Federal Agency Obligations	10.70%	30%
U.S. Government	73.43%	No Limit
Municipal Bonds	0.29%	20%
LAIF	0.30%	No Limit
CalTRUST	0.00%	No Limit
Negotiable CD	0.00%	30%
Medium Term Notes (Corporate Bonds)	8.10%	30%
Money Market	0.40%	20%
Bank Deposits	5.46%	No Limit
Supranational	1.32%	30%

West Valley Water District
Bond Analysis
May 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	16,413,045.00	P-1	Yes	3/20/2024	7/9/2024	0.3
U S Treasury Bill - 912797KB2	9,893,700.00	P-1	Yes	5/21/2024	8/15/2024	0.2
U S Treasury Bill - 912796Y52	11,943,720.00	P-1	Yes	4/24/2024	7/5/2024	0.2
U S Treasury Bill - 912797HQ3	21,452,915.00	P-1	Yes	11/8/2023	5/9/2024	0.5
U S Treasury Bill - 912797LG0	5,913,900.00	P-1	Yes	5/13/2024	9/10/2024	0.3
First American Govt Obligation Fund Class Y - 31846V203	341,949.46	Aaa	Yes	various		
Total Liquidity Fund	65,959,229.46					

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	83,831.18	Aaa	Yes	various		
Total Money Market	83,831.18					

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	250,000.00	Aaa	Yes	6/25/2019	6/3/2024	4.9
F N M A - 3135G0V75	249,280.00	Aaa	Yes	7/8/2019	7/2/2024	4.9
FFCB- 3133EKP75	247,190.00	Aaa	Yes	10/15/2019	9/17/2024	4.9
Federal Farm Credit Bks - 3133ENZ94	497,860.00	Aaa	Yes	11/16/2022	11/18/2027	4.9
F N M A - 3135G0X24	92,982.20	Aaa	Yes	1/8/2020	1/7/2025	4.9
Federal Farm Credit Bks - 3133ENZ37	498,915.00	Aaa	Yes	11/3/2022	1/10/2025	2.2
Federal Home Loan Mortgage Company - 3137EAEPO	277,712.55	Aaa	Yes	2/13/2020	2/12/2025	4.9
F N M A Deb - 3135G03U5	163,279.90	Aaa	Yes	4/22/2020	4/22/2025	4.9
F N M A - 3135G04Z3	271,773.15	Aaa	Yes	6/17/2020	6/17/2025	4.9
F H L M C - 3137EAEU9	331,915.50	Aaa	Yes	7/21/2020	7/21/2025	4.9
F N M A - 3135G05X7	481,582.80	Aaa	Yes	10/6/2020	8/25/2025	4.8
Federal Home Loan Bks - 3130AJXA2	283,320.00	Aaa	Yes	10/7/2020	9/12/2025	4.9
FHLMC MTN - 3137EAEX3	206,989.20	Aaa	Yes	9/23/2020	9/23/2025	4.9
F N M A - 3135G06G3	469,045.00	Aaa	Yes	11/1/2020	11/7/2025	4.9
Federal Home Loan Bks - 3130AKFA9	466,895.00	Aaa	Yes	12/16/2020	12/12/2025	4.9
Federal Home Loan Bks - 3130ATU54	492,955.00	Aaa	Yes	1/31/2023	12/10/2027	4.8
FHLMC Multiclass Mtg Partn - 3137FG6X8	480,035.00	Aaa	Yes	1/23/2024	5/25/2028	4.3
Federal Home Loans Bks - 3130AWMN7	497,385.00	Aaa	Yes	7/26/2023	6/9/2028	4.8
Federal Home Loans Bks - 3130AWN63	489,930.00	Aaa	Yes	8/16/2023	6/30/2028	4.8
Federal Home Loans Bks - 3130AWTR1	745,642.50	Aaa	Yes	9/7/2023	9/8/2028	4.9
Federal Farm Credit Bks - 3133EPC45	500,805.00	Aaa	Yes	11/27/2023	11/13/2028	4.9
Federal Home Loans Bks - 3130AXQK7	502,605.00	Aaa	Yes	12/7/2023	12/8/2028	4.9
Federal Farm Credit Bks - 3133EPN50	741,765.00	Aaa	Yes	1/3/2024	12/15/2028	4.9
F H L M C Multiclass Mtg Partn - 3137FKUP9	286,065.00	Aaa	Yes	1/3/2024	12/25/2028	4.9
Federal Farm Credit Bks - 3133EPW84	730,035.00	Aaa	Yes	2/5/2024	1/18/2029	4.9
F H L M C Multiclass Mtg Partn - 3137FKZZ2	474,900.00	Aaa	Yes	1/18/2024	1/25/2029	5.0
Federal Home Loan Bks - 3130AVBD3	747,247.50	Aaa	Yes	4/25/2024	3/9/2029	4.8
Total Federal Agency Obligations	11,478,110.30					

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	308,751.00	Aa2	Yes	10/4/2023	10/1/2028	4.9
Total Municipal Bonds	308,751.00					

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	246,292.50	Aaa	Yes	7/12/2021	10/16/2024	3.2
International Bank M T N - 459058JL8	187,560.00	Aaa	Yes	10/22/2020	10/28/2025	4.9
Inter American Devel Bk - 4581X0DV7	463,500.00	Aaa	Yes	4/13/2021	4/20/2026	5.0
International Bank M T N - 459058KT9	287,136.00	Aaa	Yes	7/18/2023	7/12/2028	4.9
Inter American Devel Bk - 4581X0DC9	235,080.00	Aaa	Yes	12/8/2023	9/18/2028	4.7
Total Supranational	1,419,568.50					

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)
Caterpillar Fini Service - 14913RUAJ9	448,506.00	A2	Yes	3/18/2024	2/27/2029	4.9
Cisco Sys Inc - 17275RBR2	398,768.00	A1	Yes	3/13/2024	2/26/2029	4.9
US Bancorp - 91159HHX1	149,212.50	A3	Yes	2/5/2021	7/30/2024	3.4
Paccar Financial Corp - 69371RR40	118,888.80	A1	Yes	8/3/2021	8/9/2024	3.0
Paccar Financial Corp - 69371RR73	229,999.20	A1	Yes	3/31/2022	4/7/2025	3.0
Pfizer Inc Sr Glbl Nto - 717081EX7	119,586.25	A2	Yes	6/3/2020	5/28/2025	4.9
Microsoft Corp - 594918BJ2	389,320.00	Aaa	Yes	1/20/2023	11/3/2025	2.7
State Str Corp - 857477BR3	77,771.20	A1	Yes	2/27/2022	2/6/2026	3.9
Apple Inc. - 037833EB2	162,858.50	Aaa	Yes	2/5/2021	2/8/2026	4.9
Unitedhealth Group Inc. - 91324PEC2	55,575.60	A2	Yes	6/16/2021	5/15/2026	4.8
Walmart Inc - 931142ERO	55,074.60	Aa2	Yes	9/8/2021	9/17/2026	5.0
Honeywell International - 438516BL9	283,107.00	A2	Yes	12/13/2022	11/1/2026	3.8
Duke Energy Carolinas - 26442CAS3	284,817.00	Aa3	Yes	10/28/2022	12/1/2026	4.0
Target Corp - 87612EBM7	130,212.60	A2	Yes	1/19/2022	1/15/2027	4.9
Procter Gamble Co The - 742718FV6	278,397.00	Aa3	Yes	2/1/2022	2/1/2027	4.9
Charles Schwab Corp - 808513BY0	88,271.15	A2	Yes	3/1/2022	3/3/2027	4.9
Berkshire Hathaway Fin - 084664CZ2	262,032.40	Aa2	Yes	3/7/2022	3/15/2027	5.0
Blackrock Inc - 09247XAN1	239,430.00	Aa3	Yes	4/27/2022	3/15/2027	4.8
Northern Tr Corp Sr Nt - 665859AW4	291,885.00	A2	Yes	5/5/2022	5/10/2027	4.9
Unitedhealth Group Inc - 91324PEG3	294,401.25	A2	Yes	5/17/2022	5/15/2027	4.9
Walmart Inc - 931142EX7	243,610.00	Aa2	Yes	9/12/2022	9/9/2027	4.9
Apple Inc - 037833DK3	236,527.50	Aaa	Yes	2/1/2023	11/13/2027	4.7
Toyota Mtr Cr Corp - 89236TKQ7	350,913.95	A1	Yes	1/9/2023	1/12/2028	4.9
Mastercard Incorporated - 57636QAW4	401,616.00	Aa3	Yes	3/9/2023	3/9/2028	4.9
Public Service Electric - 74456QBU9	333,371.50	A1	Yes	6/22/2023	5/1/2028	4.8
Florida Pwr Lt Co - 341081GN1	342,083.00	Aa2	Yes	6/22/2023	5/15/2028	4.8
Merck Co Inc - 58933YBH7	389,804.00	A1	Yes	5/17/2023	5/17/2028	4.9
Prologis L P - 74340XCG4	248,072.50	A3	Yes	6/27/2023	6/15/2028	4.9
National Rural Util Coop - 63743HFN7	247,280.00	A2	Yes	2/5/2024	2/7/2029	4.9
Air Products and Chemicals Inc - 009158BH8	394,700.00	A2	Yes	5/17/2024	2/8/2029	4.7
Eli Lilly Co - 532457CK2	261,242.30	A1	Yes	2/7/2024	2/9/2029	4.9
Toronto Dominion Bank - 89115A2Y7	394,580.00	A1	Yes	4/10/2024	4/5/2029	4.9
Bank of Montreal - 06367WB85	241,797.50	A2	Yes	8/6/2021	5/1/2025	3.7
Royal Bank of Canada - 78015K7H1	239,457.50	A1	Yes	5/20/2021	6/10/2025	4.0
Total U.S. Corporate	8,683,169.80					

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	492,330.00	Aaa	Yes	12/9/2020	10/31/2024	3.8
U.S. Treasury Note - 912828YV6	245,320.00	Aaa	Yes	12/11/2019	11/30/2024	4.9
U.S. Treasury Note - 912828Z52	487,450.00	Aaa	Yes	5/9/2021	1/31/2025	3.7
U.S. Treasury Note- 912828ZF0	481,190.00	Aaa	Yes	2/24/2021	3/31/2025	4.0
U.S. Treasury Note - 912828ZL7	478,760.00	Aaa	Yes	1/13/2021	4/30/2025	4.2
U.S. Treasury Note - 912828ZT0	476,270.00	Aaa	Yes	12/16/2020	5/31/2025	4.4
U.S. Treasury Note - 91282CAB7	472,930.00	Aaa	Yes	12/16/2020	7/31/2025	4.6
U.S. Treasury Note - 91282CAJ0	471,055.00	Aaa	Yes	12/1/2020	8/31/2025	4.7
U.S. Treasury Note - 91282CAT8	467,675.00	Aaa	Yes	12/1/2020	10/31/2025	4.8
U.S. Treasury Note - 91282CBC4	465,255.00	Aaa	Yes	1/8/2021	12/31/2025	4.9
U.S. Treasury Note - 91282CBH3	463,655.00	Aaa	Yes	2/16/2021	1/31/2026	4.9
U.S. Treasury Note - 91282CBQ3	463,240.00	Aaa	Yes	3/4/2021	2/28/2026	4.9
U.S. Treasury Note - 91282CCF6	230,635.00	Aaa	Yes	6/28/2021	5/31/2026	4.9
U.S. Treasury Note- 91282CCP4	457,440.00	Aaa	Yes	9/17/2021	7/31/2026	4.8
U.S. Treasury Note - 91282CCW9	457,305.00	Aaa	Yes	11/29/2021	8/31/2026	4.7
U.S. Treasury Note- 91282CCZ2	457,540.00	Aaa	Yes	12/15/2021	9/30/2026	4.7
U S Treasury Note - 91282CDK4	459,220.00	Aaa	Yes	10/20/2022	11/30/2026	4.1
U S Treasury Note - 91282CEF4	471,350.00	Aaa	Yes	11/2/2022	3/31/2027	4.4
U.S. Treasury Note - 91282CEN7	473,965.00	Aaa	Yes	6/6/2022	4/30/2027	4.8
U S Treasury Note - 91282CET4	424,494.00	Aaa	Yes	7/8/2022	5/31/2027	4.8
U S Treasury Note - 91282CEW7	480,115.00	Aaa	Yes	10/20/2022	6/30/2027	4.6
U S Treasury Note - 91282CFH9	233,879.45	Aaa	Yes	10/6/2022	8/31/2027	4.8
U S Treasury Note - 91282CFM8	492,245.00	Aaa	Yes	10/24/2022	9/30/2027	4.9
U S Treasury Note - 91282CFU0	492,050.00	Aaa	Yes	11/18/2022	10/31/2027	4.9
U S Treasury Note - 9128283F5	462,560.00	Aaa	Yes	11/28/2022	11/15/2027	4.9
U S Treasury Note - 91282CGC9	585,636.00	Aaa	Yes	1/26/2023	12/31/2027	4.9
U S Treasury Note - 91282CHX2	595,806.00	Aaa	Yes	9/27/2023	8/31/2028	4.9
U S Treasury Note - 91282CDF5	437,245.00	Aaa	Yes	1/30/2024	10/31/2028	4.7
U S Treasury Note - 9128285M8	471,680.00	Aaa	Yes	1/19/2024	11/15/2028	4.8
Total U.S. Government	13,148,295.45					

US Bank - Chandler Asset Mgmt
 May 2024 Bond Total per Treasurer's Report 35,121,726.23
 Total Per May 2024 Chandler Statement 35,121,726.23
 Variance -

US Bank - Chandler Liquidity Fund
 May 2024 Bond Total per Treasurer's Report 65,959,229.46
 Total Per May 2024 Chandler Statement 65,959,229.46
 Variance -



**BOARD OF DIRECTORS
FINANCE COMMITTEE
STAFF REPORT**

DATE: June 26, 2024
TO: Finance Committee
FROM: William Fox, Chief Financial Officer
SUBJECT: MONTHLY CASH DISBURSEMENTS REPORT - MAY 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 by the District's Financial System (System of Records) and will be presented to the Finance Committee on a monthly basis.

DISCUSSION:

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

FISCAL IMPACT:

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

STAFF RECOMMENDATION:

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

ATTACHMENT(S):

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

EXHIBIT A

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
MAY 2024

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
7784	ABF PRINTS INC	EARTH DAY BANNERS	\$ 915.88	
7784	ABF PRINTS INC	EARTH DAY BANNERS	\$ 474.10	
7785	AUTOMATED GATE SERVICES INC	ROEMER GATE REPAIR	\$ 364.00	
7786	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 142.50	
7786	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 90.00	
7786	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 36.00	
7786	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 470.00	
7786	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 34.50	
7786	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELL#11	\$ 620.00	
7786	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 620.00	
7786	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 123.50	
7786	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 228.00	
7786	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
7787	DAVID N M TURCH	Federal Lobbyist Services-02/09/24-03/08/24	\$ 12,500.00	
7788	EVOQUA WATER TECHNOLOGIES LLC	Ion Exchange Resin Replaement At Well 42	\$ 227,202.33	
7789	FASTENAL COMPANY	SHOP SUPPLIES	\$ 232.91	
7789	FASTENAL COMPANY	SHOP SUPPLIES	\$ 790.83	
7789	FASTENAL COMPANY	SHOP SUPPLIES	\$ 693.26	
7790	GENERAL PUMP COMPANY INC	Rialto Well 6 Rehabilitation	\$	96,469.36
7791	HASA INC.	CHEMICALS-WELLS	\$ 313.11	
7791	HASA INC.	CHEMICALS-WELLS	\$ 289.02	
7791	HASA INC.	CHEMICALS-WELLS	\$ 385.36	
7791	HASA INC.	CHEMICALS-WELLS	\$ 626.21	
7791	HASA INC.	CHEMICALS-WELLS	\$ 264.94	
7791	HASA INC.	CHEMICALS-WELLS	\$ 156.55	
7791	HASA INC.	CHEMICALS-BLF	\$ 1,204.26	
7791	HASA INC.	CHEMICALS-WELLS	\$ 216.77	
7791	HASA INC.	CHEMICALS-WELLS	\$ 325.15	
7791	HASA INC.	CHEMICALS-WELLS	\$ 216.77	
7791	HASA INC.	CHEMICALS-WELLS	\$ 240.85	
7791	HASA INC.	CHEMICALS-WELLS	\$ 276.98	
7791	HASA INC.	CHEMICALS-BLF	\$ 1,445.11	
7791	HASA INC.	CHEMICALS-WELL#42	\$ 276.98	
7792	MCMMASTER-CARR SUPPLY COMPANY	FBR SUPPLIES	\$ 366.17	
7792	MCMMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 644.02	
7792	MCMMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 662.89	
7792	MCMMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 913.35	
7792	MCMMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 319.62	
7792	MCMMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 792.49	
7792	MCMMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 168.94	
7793	OFFICE SOLUTIONS BUSINESS PRODUCTS & SERVICES	OFFICE SUPPLIES	\$ 85.63	
7794	OLGUIN, RUDY	EARTH DAY SUPPLIES	\$ 293.48	
7794	OLGUIN, RUDY	EARTH DAY SUPPLIES	\$ 134.67	
7795	PANTALEON, SOCORRO	ACWA LEGISLATIVE SYMPOSIUM	\$ 573.98	
7795	PANTALEON, SOCORRO	EARTH DAY SUPPLIES	\$ 59.26	
7795	PANTALEON, SOCORRO	EARTH DAY SUPPLIES	\$ 29.64	
7796	CHANDLER ASSET MANAGEMENT	SERVICES APRIL 2024	\$ 6,996.40	
7797	INFOSEND INC	Postage/Printing for Customer Bills	\$ 4,364.05	
7797	INFOSEND INC	Postage/Printing for Customer Bills	\$ 15,082.01	
7798	LIEBERT CASSIDY WHITMORE	LEGAL FEES	\$ 43.50	
7798	LIEBERT CASSIDY WHITMORE	LEGAL FEES	\$ 3,088.50	
7798	LIEBERT CASSIDY WHITMORE	LEGAL FEES	\$ 2,634.00	
7799	SAMBA HOLDINGS INC	HR SERVICES-APRIL 2024	\$ 148.02	
7800	SHARP EXTERMINATOR INC	PEST CONTROL SERVICE-MAR 2024	\$ 290.00	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
MAY 2024

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
7800	SHARP EXTERMINATOR INC	PEST CONTROL SERVICE-APR 2024	\$ 290.00	
7801	ACWA /JPIA	Retirees	\$ 1,855.68	
7801	ACWA /JPIA	Retirees	\$ 15,615.76	
7801	ACWA /JPIA	Retirees	\$ 593.04	
7801	ACWA /JPIA	DELTACARE DENTAL HMO	\$ 699.54	
7801	ACWA /JPIA	DELTACARE DENTAL PPO	\$ 9,006.98	
7801	ACWA /JPIA	EMPLOYEE ASSISTANCE PROGRAM	\$ 205.84	
7801	ACWA /JPIA	HEALTH INSURANCE	\$ 146,134.21	
7801	ACWA /JPIA	VISION	\$ 1,757.94	
7801	ACWA /JPIA	DELTACARE DENTAL PPO	\$ 725.06	
7801	ACWA /JPIA	HEALTH INSURANCE	\$ 9,475.16	
7801	ACWA /JPIA	VISION	\$ 105.90	
7802	CDW GOVERNMENT INC	VMWARE 2024 anual subscription	\$ 4,005.46	
7803	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 39.00	
7803	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 15.00	
7803	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 701.50	
7803	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 40.50	
7803	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 31.50	
7803	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 51.00	
7803	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 51.00	
7803	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 202.50	
7803	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 142.50	
7803	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 90.00	
7803	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 36.00	
7803	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 1,085.00	
7803	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 42.00	
7803	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 155.00	
7803	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 90.00	
7803	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 123.50	
7803	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 410.00	
7803	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 123.50	
7803	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 90.00	
7803	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
7803	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
7803	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
7803	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
7803	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
7804	COMPUTERIZED EMBROIDERY COMPANY INC	CUSTOMER SERVICE SHIRTS	\$ 734.82	
7805	EL-CO CONTRACTORS INC	Zone 3 Bloomington Avenue Main Replacement Project	\$	4,892.70
7806	ERS INDUSTRIAL SERVICES INC.	Roemer Filter Media Replacing and Coating #5 & #2	\$	8,497.09
7806	ERS INDUSTRIAL SERVICES INC.	Roemer Filter Media Replacing and Coating #5 & #2	\$	163,905.77
7806	ERS INDUSTRIAL SERVICES INC.	Roemer Filter Media Replacing and Coating #5 & #2	\$	135,145.77
7806	ERS INDUSTRIAL SERVICES INC.	Roemer Filter Media Replacing and Coating #5 & #2	\$	8,497.10
7806	ERS INDUSTRIAL SERVICES INC.	Roemer Filter Media Replacing and Coating #5 & #2	\$	323,683.86
7806	ERS INDUSTRIAL SERVICES INC.	Roemer Filter Media Replacing and Coating #5 & #2	\$	3,630.60
7806	ERS INDUSTRIAL SERVICES INC.	Roemer Filter Media Replacing and Coating #5 & #2	\$	3,630.59
7806	ERS INDUSTRIAL SERVICES INC.	Roemer Filter Media Replacing and Coating #5 & #2	\$	323,683.86
7806	ERS INDUSTRIAL SERVICES INC.	RETENTION	\$	(8,620.15)
7806	ERS INDUSTRIAL SERVICES INC.	RETENTION	\$	(7,182.14)
7806	ERS INDUSTRIAL SERVICES INC.	RETENTION	\$	(16,365.73)
7806	ERS INDUSTRIAL SERVICES INC.	RETENTION	\$	(16,365.72)
7807	FASTENAL COMPANY	SHOP SUPPLIES	\$ 335.70	
7807	FASTENAL COMPANY	SHOP SUPPLIES	\$ 291.16	
7808	GENERAL PUMP COMPANY INC	Rialto Well 6 Rehabilitation	\$	167,331.08

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
MAY 2024

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
7808	GENERAL PUMP COMPANY INC	FBR Influent Booster A Motor	\$ 9,035.83	
7808	GENERAL PUMP COMPANY INC	FBR DAF Influent pump replacement	\$ 21,628.74	
7809	HARRINGTON INDUSTRIAL PLASTICS	PRODUCTION SUPPLIES	\$ 859.52	
7810	HASA INC.	CHEMICALS-WELLS	\$ 144.51	
7810	HASA INC.	CHEMICALS-WELLS	\$ 192.68	
7810	HASA INC.	CHEMICALS-WELLS	\$ 120.43	
7810	HASA INC.	CHEMICALS-WELLS	\$ 539.51	
7810	HASA INC.	CHEMICALS-WELLS	\$ 120.43	
7810	HASA INC.	CHEMICALS-WELLS	\$ 180.64	
7810	HASA INC.	CHEMICALS-WELLS	\$ 361.28	
7810	HASA INC.	CHEMICALS-WELLS	\$ 168.60	
7810	HASA INC.	CHEMICALS-WELLS	\$ 168.60	
7810	HASA INC.	CHEMICALS-WELLS	\$ 361.28	
7810	HASA INC.	CHEMICALS-ROEMER	\$ 5,408.68	
7811	MCMASTER-CARR SUPPLY COMPANY	FBR SUPPLIES	\$ 484.80	
7811	MCMASTER-CARR SUPPLY COMPANY	ARSENIC SUPPLIES	\$ 196.12	
7811	MCMASTER-CARR SUPPLY COMPANY	ARSENIC SUPPLIES	\$ 85.80	
7811	MCMASTER-CARR SUPPLY COMPANY	ARSENIC SUPPLIES	\$ 79.96	
7811	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 197.80	
7811	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 162.35	
7811	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 493.69	
7811	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 981.99	
7812	PANTALEON, SOCORRO	ACWA SPRING CONF-MEALS/LODGING/TRANSP	\$ 1,372.53	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 3.96	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.75	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.18	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.46	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.84	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.96	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.43	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 8.66	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.75	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 8.86	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.50	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.84	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.18	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.71	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.15	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.18	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.84	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.50	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 8.66	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 8.86	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.75	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 2.25	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 3.96	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.43	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.19	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 8.10	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 8.86	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.84	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 8.75	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 8.50	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.08	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.16	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.36	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.91	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.91	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.37	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 8.75	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.08	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.39	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 3.28	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.27	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.91	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 8.81	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 8.75	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.80	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.19	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.39	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.19	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 2.25	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.29	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.24	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 9.10	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 9.29	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.49	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 8.75	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.85	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 9.25	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.98	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.19	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 8.09	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 9.11	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.39	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.49	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.19	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 8.75	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 9.11	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 8.75	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.19	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.39	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.49	
7813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.30	
7813	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 7.62	
7813	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 9.62	
7813	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.77	
7813	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.68	
7813	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.86	
7813	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.74	
7813	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 7.75	
7813	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.25	
7813	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.62	
7813	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.56	
7813	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 7.21	
7813	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 8.75	
7813	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 1.75	
7813	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.06	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
7813	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 8.75	
7813	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 2.78	
7813	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 7.21	
7813	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 7.39	
7813	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 8.75	
7813	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.02	
7813	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 5.54	
7813	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 8.22	
7813	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 8.75	
7813	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.62	
7813	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 8.22	
7813	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 8.75	
7813	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 0.67	
7813	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.62	
7813	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 5.83	
7813	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 11.75	
7813	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 0.74	
7813	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 8.75	
7813	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.62	
7813	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 5.59	
7813	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 4.06	
7813	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 4.29	
7813	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 8.75	
7817	ABF PRINTS INC	WORK REPORTS	\$ 689.60	
7818	BOOT BARN INC	SAFETY BOOTS-ARTURO JAUREGUI	\$ 250.00	
7818	BOOT BARN INC	SAFETY BOOTS-CLIFFORD RAY	\$ 219.76	
7819	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 267.50	
7819	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 15.00	
7819	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 15.00	
7819	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 825.50	
7819	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 142.50	
7819	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 202.50	
7819	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 90.00	
7819	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 36.00	
7819	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 55.50	
7819	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 50.00	
7819	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 31.50	
7819	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 19.50	
7819	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 19.50	
7819	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 19.50	
7819	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 15.00	
7819	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 202.50	
7819	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 142.50	
7819	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 90.00	
7819	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 112.50	
7819	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 267.50	
7819	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 170.00	
7819	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 90.00	
7819	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 123.50	
7819	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 560.50	
7819	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 221.00	
7819	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 75.00	
7819	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 123.50	
7819	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 90.00	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
7819	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
7820	GARCIA, ANGELA	MILEAGE REIMB-APRIL 2024	\$ 166.03	
7821	HAWKINS, CHANNING	MILEAGE REIMB-APRIL 2024	\$ 164.14	
7822	JAUREGUI ARTURO	OVERTIME-MEAL	\$ 15.68	
7823	JENKINS, DANIEL	MILEAGE REIMB-APRIL 2024	\$ 317.05	
7824	LEASE PLAN USA INC	Mechanic Repairs for Fleet	\$ 2,897.16	
7825	LIZETT SANTORO	NOTARY PUBLIC BOND RECORDING	\$ 107.00	
7826	MOORE, KELVIN	MILEAGE REIMB-APRIL 2024	\$ 225.79	
7827	OFFICE SOLUTIONS BUSINESS PRODUCTS & SERVICES	OFFICE SUPPLIES	\$ 635.54	
7828	RECYCLED AGGREGATE MATERIALS CO INC	MAINTENANCE SUPPLIES	\$ 57.02	
7828	RECYCLED AGGREGATE MATERIALS CO INC	MAINT SHOP SUPPLIES	\$ 240.13	
7828	RECYCLED AGGREGATE MATERIALS CO INC	DISPOSAL FEES	\$ 520.00	
7829	RED WING BUSINESS ADVANTAGE ACCOUNT	SAFETY BOOTS-RICARDO MARROQUIN	\$ 250.00	
7829	RED WING BUSINESS ADVANTAGE ACCOUNT	SAFETY BOOTS-ALBERT HERRERA	\$ 223.03	
7829	RED WING BUSINESS ADVANTAGE ACCOUNT	SAFETY BOOTS-LUIS GOMEZ	\$ 250.00	
7829	RED WING BUSINESS ADVANTAGE ACCOUNT	SAFETY BOOTS-DIMITRIUS GLASS	\$ 250.00	
7829	RED WING BUSINESS ADVANTAGE ACCOUNT	SAFETY BOOTS-RYAN SMITH	\$ 250.00	
7830	ROMERO, LIVIER	TYLER CONNECT 24 CONFERENCE EXPENSES	\$ 24.75	
7830	ROMERO, LIVIER	TYLER CONNECT 24 CONFERENCE EXPENSES	\$ 246.34	
7831	VULCAN MATERIALS COMPANY	Temp Asphalt-cold mix	\$ 1,653.44	
86368	Alvarez, Diana	CUSTOMER REFUND	\$ 119.39	
86369	MCDONALD, BILL	CUSTOMER REFUND	\$ 106.55	
86370	INC, Opendoor Labs	CUSTOMER REFUND	\$ 58.81	
86371	He, Rengui	CUSTOMER REFUND	\$ 59.65	
86372	NORTH FONTANA INVESTMENT COMPANY	CUSTOMER REFUND	\$ 132.04	
86373	LS-FONTANA LLC	CUSTOMER REFUND	\$ 2,465.67	
86374	AMAZON.COM SALES INC	EARTH DAY SUPPLIES	\$ 207.82	
86374	AMAZON.COM SALES INC	EARTH DAY SUPPLIES	\$ 215.87	
86375	AQUA-METRIC SALES CO	1" Meters for CIP	\$	73,754.88
86375	AQUA-METRIC SALES CO	MXUs for CIP	\$	71,928.52
86375	AQUA-METRIC SALES CO	METERS MAINTENANCE	\$ 445.00	
86376	BLAINE TECH SERVICES INC	Groundwater Sampling Services	\$ 1,890.00	
86377	DAN'S LAWNMOVER CENTER	EQUIPMENT MAINTENANCE	\$ 239.71	
86377	DAN'S LAWNMOVER CENTER	EQUIPMENT MAINTENANCE	\$ 586.60	
86377	DAN'S LAWNMOVER CENTER	EQUIPMENT MAINTENANCE	\$ 335.26	
86378	FERGUSON ENTERPRISES INC # 677	SB Clamps Ferg 040424	\$ 930.74	
86378	FERGUSON ENTERPRISES INC # 677	SB Clamps Ferg 040424	\$ 827.20	
86379	FMB TRUCK OUTFITTERS, INC.	EQUIPMENT MAINTENANCE	\$ 573.55	
86380	GARDA CL WEST INC	ARMORED TRANSPORT-MAR 2024	\$ 22.95	
86381	HAAKER EQUIPMENT COMPANY	Hydro Excavator parts for Sludge @ Roemer	\$ 1,066.51	
86382	INLAND DESERT SECURITY	ANSWERING SERVICE	\$ 712.75	
86383	JADESKI, LINDA S	ACWA FALL CONFERENCE	\$ 105.86	
86384	JOHNSON'S HARDWARE INC	MAINTENANCE SUPPLIES	\$ 127.71	
86384	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 89.62	
86384	JOHNSON'S HARDWARE INC	WATER QUALITY SUPPLIES	\$ 82.92	
86384	JOHNSON'S HARDWARE INC	ROEMER SUPPLIES	\$ 125.73	
86385	KAREEM OIL INC	DEPOSITS REFUND CONT/METERS/VALV	\$ 9,310.00	
86386	MASTERS TELECOM LLC	ROEMER FIRE PANEL PHONE LINE	\$ 65.53	
86387	MIKE ROQUET CONSTRUCTION, INC.	Street Paving, Patching and Repairs	\$ 11,425.66	
86388	O'REILLY AUTO PARTS	UNIT#239 MAINTENANCE	\$ 309.84	
86389	PAUL THOMAS	CS RECEIPT BOOKS	\$ 532.70	
86390	SO CALIFORNIA EDISON	BLF - 03/21/24-04/21/24	\$ 37.05	
86391	SOUTHWEST VALVE & EQUIPMENT	Purchase of 24 inch valve and actuator	\$ 16,557.46	
86392	STATE WATER RESOURCES CONTROL BOARD	D4 CERTIFICATION-JAIME L VALENCIA	\$ 105.00	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT MAY 2024

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
86393	STETSON ENGINEERS INC	Stetson -Rialto Basin Groundwater Mngmt Plan	\$ 225.93	
86393	STETSON ENGINEERS INC	Stetson -Rialto Basin Groundwater Mngmt Plan	\$ 225.94	
86393	STETSON ENGINEERS INC	Stetson -Rialto Basin Groundwater Mngmt Plan	\$ 225.94	
86393	STETSON ENGINEERS INC	Stetson -Rialto Basin Groundwater Mngmt Plan	\$ 225.94	
86394	ULINE	SHOP SUPPLIES	\$ 875.77	
86395	UNDERGROUND SERVICE ALERT	NEW TICKETS	\$ 526.25	
86395	UNDERGROUND SERVICE ALERT	NEW TICKETS	\$ 207.40	
86395	UNDERGROUND SERVICE ALERT	NEW TICKETS	\$ 207.40	
86395	UNDERGROUND SERVICE ALERT	NEW TICKETS	\$ 690.75	
86396	VEOLIA WTS ANALYTICAL INSTRUMENTS INC	Two Visit PM Serice Contract	\$ 11,363.32	
86397	VERIZON WIRELESS PHONES	CELL PHONES/IPADS	\$ 5,505.65	
86397	VERIZON WIRELESS PHONES	CELL PHONES/IPADS	\$ 1,052.21	
86397	VERIZON WIRELESS PHONES	CELL PHONES/IPADS	\$ 1,190.35	
86398	YO FIRE	2" Meter Flange	\$ 355.58	
86398	YO FIRE	1 1/2" COPPER HARD K PIPE	\$ 668.91	
86398	YO FIRE	MAINTENANCE SUPPLIES	\$ 452.55	
86398	YO FIRE	MAINTENANCE SUPPLIES	\$ 260.76	
86399	GARCIA, ALEJANDRO & DAISY	CUSTOMER REFUND	\$ 162.14	
86400	CORNETT, JENNIFER M.	CUSTOMER REFUND	\$ 9.95	
86401	MADRID, JOSE	CUSTOMER REFUND	\$ 7.34	
86402	SOUSA, CHRISTIAN	CUSTOMER REFUND	\$ 18.73	
86403	Morales, Ian Sanchez Munoz & Paola	CUSTOMER REFUND	\$ 46.13	
86404	LENNAR HOMES	CUSTOMER REFUND	\$ 6.50	
86405	2018-3 IH BORROWER LP	CUSTOMER REFUND	\$ 8.08	
86406	LOMELI, VANESSA/ JUAN	CUSTOMER REFUND	\$ 27.20	
86407	LENNAR CORP	CUSTOMER REFUND	\$ 23.77	
86408	NK DEMOLITION	CUSTOMER REFUND	\$ 3,492.54	
86409	MORENO, ALEX	CUSTOMER REFUND	\$ 29.49	
86410	MUNOZ, MIGUEL	CUSTOMER REFUND	\$ 26.01	
86411	LENNAR HOMES	CUSTOMER REFUND	\$ 1.82	
86412	CERVANTES, OMAR	CUSTOMER REFUND	\$ 34.24	
86413	WEAVER, MICHAEL	CUSTOMER REFUND	\$ 38.80	
86414	KMC INVESTMENT CORP	CUSTOMER REFUND	\$ 16.18	
86415	LENNAR HOMES	CUSTOMER REFUND	\$ 3.85	
86416	LENNAR HOMES	CUSTOMER REFUND	\$ 18.26	
86417	LENNAR CORP	CUSTOMER REFUND	\$ 20.48	
86418	WILLIAMS, RODNEY	CUSTOMER REFUND	\$ 0.93	
86419	DAVIS, BROOKE & CARL	CUSTOMER REFUND	\$ 14.28	
86420	TUMBARELLO, JESSICA	CUSTOMER REFUND	\$ 74.29	
86421	360 GLOBAL TECHNOLOGY LLC	CONTRACTS/LICENSES-WEB HOSTING JUNE 2024	\$ 500.00	
86422	ALLIANCE 2020 INC	HR SERVICES	\$ 34.58	
86423	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 639.58	
86423	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 489.09	
86423	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 38.76	
86423	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 99.00	
86423	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 360.80	
86423	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 113.90	
86423	AMAZON.COM SALES INC	EARTH DAY SUPPLIES	\$ 31.23	
86423	AMAZON.COM SALES INC	EARTH DAY SUPPLIES	\$ 43.08	
86424	ANDREW METZGER	PHOTOGRAPHY-EARTH DAY EVENT	\$ 860.00	
86425	BURRTEC WASTE INDUSTRIES INC	DISPOSAL FEES-ROEMER	\$ 238.43	
86425	BURRTEC WASTE INDUSTRIES INC	DISPOSAL FEES-HQ	\$ 969.39	
86426	CALIFORNIA AFRICAN AMERICAN WATER EDUCATION FOUNDAT	CAAWEF INAUGURAL SPONSORSHIP	\$ 1,000.00	
86427	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 160.42	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
86428	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	ENCROACHMENT PERMIT-1105 W MIRAMONT	\$ 958.70	
86428	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	ENCROACHMENT PERMIT-801 S IDYLLWILD	\$ 958.70	
86428	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	ENCROACHMENT PERMIT-1718 W TOWNSEND	\$ 958.70	
86429	COASTAL BUILDING SERVICES INC	Janitorial Services	\$ 185.00	
86429	COASTAL BUILDING SERVICES INC	Janitorial Services	\$ 2,904.00	
86430	COMMUNITY HEALTH SYSTEMS INC	CHSI Bloomingtin Backpack giveaway sponsorship	\$ 2,000.00	
86431	CUSTOM WATER, INC	WVWD WATER BOTTLES	\$ 663.88	
86432	DIGITAL IMAGE SOLUTIONS, LLC	Ricoh IM C6500 Copier for Administration	\$	18,263.63
86432	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE-04/01/24-04/30/24	\$ 748.57	
86433	EL ROD FENCE CO, INC	PRODUCTION SUPPLIES	\$ 505.00	
86433	EL ROD FENCE CO, INC	Urgent repairs to fencing at Tropical Flume site	\$ 2,089.00	
86434	FEDEX	MAILING FEES	\$ 73.81	
86435	GREEN MEDIA CREATIONS INC	WATER WELL TRAINING- APRIL 2024	\$ 51.27	
86436	INLAND SOLAR CHALLENGE	ISC Sponsorship- Rialto High School	\$ 2,500.00	
86437	LARA, PAOLA	CSDA TRAINING-MILEAGE REIMB	\$ 155.44	
86438	LOWES	FBR SUPPLIES	\$ 42.93	
86439	MACKAMUL, ROBERT	SAFETY GLASSES	\$ 250.00	
86440	MARIPOSA LANDSCAPES INC	Landscape Maintenance Services	\$ 7,445.98	
86441	MCCALLS METERS INC	Annual Large Meter Testing	\$ 12,264.69	
86442	NAVEX GLOBAL INC	CONTRACTS/LICENSES	\$ 14,690.00	
86443	RIALTO WATER SERVICES	FBR 03/19/24-04/15/24	\$ 1,703.60	
86443	RIALTO WATER SERVICES	HQ WATER SVC-03/20/24-04/18/24	\$ 123.96	
86443	RIALTO WATER SERVICES	ROEMER WATER 02/29/24-03/31/24	\$ 67.17	
86444	SO CALIFORNIA EDISON	ROEMER-04/01/24-04/29/24	\$ 34,438.99	
86445	THE GAS COMPANY	ROEMER GAS-04/02/24-05/01/24	\$ 15.84	
86446	VERIZON CONNECT FLEET USA LLC	SERVICES APRIL 2024	\$ 717.75	
86447	360 GLOBAL TECHNOLOGY LLC	Drupal 10 Upgrade	\$	20,802.00
86448	AIRGAP LABS LLC	FortiVoice Licensing Renewal - 5 Years	\$ 51,992.18	
86448	AIRGAP LABS LLC	FortiVoice Licensing Renewal - 5 Years	\$ 12,998.04	
86449	AIRGAS USA LLC	MAINTENANCE SUPPLIES	\$ 137.05	
86449	AIRGAS USA LLC	PRODUCTION SUPPLIES	\$ 57.48	
86450	AMAZON.COM SALES INC	Computer supplies April 2024	\$ 94.73	
86450	AMAZON.COM SALES INC	Computer supplies April 2024	\$ 96.96	
86450	AMAZON.COM SALES INC	Computer supplies April 2024	\$ 199.34	
86450	AMAZON.COM SALES INC	Computer supplies April 2024	\$ 387.88	
86450	AMAZON.COM SALES INC	Computer supplies April 2024	\$ 170.14	
86450	AMAZON.COM SALES INC	Computer supplies April 2024	\$ 53.07	
86450	AMAZON.COM SALES INC	Computer supplies April 2024	\$ 456.86	
86450	AMAZON.COM SALES INC	Computer supplies April 2024	\$ 64.61	
86450	AMAZON.COM SALES INC	Computer supplies April 2024	\$ 61.77	
86450	AMAZON.COM SALES INC	Computer supplies April 2024	\$ 55.99	
86450	AMAZON.COM SALES INC	Computer supplies April 2024	\$ 80.78	
86450	AMAZON.COM SALES INC	Computer supplies April 2024	\$ 35.47	
86450	AMAZON.COM SALES INC	Computer supplies April 2024	\$ 21.51	
86450	AMAZON.COM SALES INC	Computer supplies April 2024	\$ 467.61	
86450	AMAZON.COM SALES INC	Computer supplies April 2024	\$ 140.43	
86450	AMAZON.COM SALES INC	Computer supplies April 2024	\$ 133.16	
86450	AMAZON.COM SALES INC	Computer supplies April 2024	\$ 81.88	
86450	AMAZON.COM SALES INC	ENGINEERING SUPPLIES	\$ 74.64	
86450	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 67.12	
86450	AMAZON.COM SALES INC	DISTRICT MAINTENANCE SUPPLIES	\$ 81.00	
86451	AT&T	TELEMETRY LINE	\$ 64.74	
86452	AT&T INTERNET	INTERNET-03/26/24-04/25/24	\$ 154.44	
86453	CAPITAL ACCOUNTING PARTNERS LLC	Cost Allocation Plan and Rate Study	\$ 3,375.00	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
86454	CHARTER COMMUNICATIONS	CABLE/TELEPHONE	\$ 288.01	
86454	CHARTER COMMUNICATIONS	INTERNET	\$ 1,549.00	
86454	CHARTER COMMUNICATIONS	CABLE/TELEPHONE	\$ 132.49	
86455	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 189.30	
86455	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 189.30	
86456	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	ENCROACHMENT PERMIT-1036 S BEECHWOOD	\$ 958.70	
86457	CITY OF SAN BERNARDINO	LYTLE CREEK STREAMFLOW-APRIL 2024	\$ 10,175.96	
86458	COLTON PUBLIC UTILITIES	WELL 18A-03/21/24-04/24/24	\$ 602.65	
86459	CT REALTY	DEPOSITS REFUND	\$ 13,400.00	
86459	CT REALTY	DEPOSITS REFUND	\$ 350.00	
86459	CT REALTY	DEPOSITS REFUND	\$ 360.00	
86459	CT REALTY	DEPOSITS REFUND	\$ 22,026.00	
86459	CT REALTY	DEPOSITS REFUND	\$ 31,640.00	
86459	CT REALTY	DEPOSITS REFUND	\$ 511.20	
86459	CT REALTY	DEPOSITS REFUND	\$ 350.00	
86459	CT REALTY	DEPOSITS REFUND	\$ 40.00	
86459	CT REALTY	DEPOSITS REFUND	\$ 56.80	
86460	DAN'S LAWNMOVER CENTER	TRAILER MAINTENANCE	\$ 4.03	
86460	DAN'S LAWNMOVER CENTER	VEHICLE MAINTENANCE	\$ 10.74	
86460	DAN'S LAWNMOVER CENTER	VEHICLE MAINTENANCE	\$ 4.53	
86461	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE 04/03/24-05/02/24	\$ 432.68	
86461	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE 4/04/24-5/3/24	\$ 301.85	
86462	DLT SOLUTIONS LLC	AutoCad 2024 Subscriptions	\$ 1,414.50	
86463	FERGUSON ENTERPRISES INC # 677	Ford Order FRG 10/16/23	\$ 376.05	
86463	FERGUSON ENTERPRISES INC # 677	Ford Order FRG 10/16/23	\$ 671.07	
86463	FERGUSON ENTERPRISES INC # 677	Ford Order FRG 10/16/23	\$ 675.74	
86463	FERGUSON ENTERPRISES INC # 677	Ford Order FRG 10/16/23	\$ 9,525.79	
86463	FERGUSON ENTERPRISES INC # 677	Ford Order FRG 10/16/23	\$ 2,205.99	
86463	FERGUSON ENTERPRISES INC # 677	Ford Order FRG 10/16/23	\$ 345.90	
86463	FERGUSON ENTERPRISES INC # 677	Ford Order FRG 10/16/23	\$ 155.16	
86463	FERGUSON ENTERPRISES INC # 677	Ford Order FRG 10/16/23	\$ 20.87	
86463	FERGUSON ENTERPRISES INC # 677	Tapped Clamp Ordee FRG 040924	\$ 243.90	
86463	FERGUSON ENTERPRISES INC # 677	Tapped Clamp Ordee FRG 040924	\$ 237.96	
86463	FERGUSON ENTERPRISES INC # 677	Tapped Clamp Ordee FRG 040924	\$ 237.57	
86463	FERGUSON ENTERPRISES INC # 677	Tapped Clamp Ordee FRG 040924	\$ 235.54	
86463	FERGUSON ENTERPRISES INC # 677	Tapped Clamp Ordee FRG 040924	\$ 210.35	
86463	FERGUSON ENTERPRISES INC # 677	Tapped Clamp Ordee FRG 040924	\$ 207.94	
86463	FERGUSON ENTERPRISES INC # 677	Tapped Clamp Ordee FRG 040924	\$ 195.65	
86463	FERGUSON ENTERPRISES INC # 677	Tapped Clamp Ordee FRG 040924	\$ 192.08	
86463	FERGUSON ENTERPRISES INC # 677	Tapped Clamp Ordee FRG 040924	\$ 175.05	
86463	FERGUSON ENTERPRISES INC # 677	Tapped Clamp Ordee FRG 040924	\$ 172.80	
86463	FERGUSON ENTERPRISES INC # 677	Tapped Clamp Ordee FRG 040924	\$ 168.05	
86463	FERGUSON ENTERPRISES INC # 677	Tapped Clamp Ordee FRG 040924	\$ 164.17	
86463	FERGUSON ENTERPRISES INC # 677	Tapped Clamp Ordee FRG 040924	\$ 147.65	
86463	FERGUSON ENTERPRISES INC # 677	Tapped Clamp Ordee FRG 040924	\$ 145.18	
86463	FERGUSON ENTERPRISES INC # 677	Tapped Clamp Ordee FRG 040924	\$ 131.62	
86463	FERGUSON ENTERPRISES INC # 677	Tapped Clamp Ordee FRG 040924	\$ 125.68	
86463	FERGUSON ENTERPRISES INC # 677	Tapped Clamp Ordee FRG 040924	\$ 122.80	
86463	FERGUSON ENTERPRISES INC # 677	Tapped Clamp Ordee FRG 040924	\$ 120.70	
86463	FERGUSON ENTERPRISES INC # 677	Tapped Clamp Ordee FRG 040924	\$ 265.59	
86463	FERGUSON ENTERPRISES INC # 677	Tapped Clamp Ordee FRG 040924	\$ 271.14	
86463	FERGUSON ENTERPRISES INC # 677	Tapped Clamp Ordee FRG 040924	\$ 128.39	
86464	FONTANA HERALD NEWS	EARTH DAY ADVERTISING	\$ 155.00	
86464	FONTANA HERALD NEWS	EARTH DAY ADVERTISING	\$ 155.00	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
86464	FONTANA HERALD NEWS	EARTH DAY ADVERTISING	\$ 155.00	
86465	GERALD FABIO	New Office for Board Secretary		\$ 200.00
86465	GERALD FABIO	New Office for Board Secretary		\$ 1,200.00
86466	GRAINGER INC	MAINTENANCE SUPPLIES	\$ 33.80	
86466	GRAINGER INC	PRODUCTION SUPPLIES	\$ 717.51	
86466	GRAINGER INC	PRODUCTION SUPPLIES	\$ 52.89	
86466	GRAINGER INC	PRODUCTION SUPPLIES	\$ 76.41	
86466	GRAINGER INC	FBR SUPPLIES	\$ 236.45	
86466	GRAINGER INC	ARSENIC SUPPLIES	\$ 57.67	
86466	GRAINGER INC	ROEMER SUPPLIES	\$ 378.58	
86467	I.U.O.E., LOCAL UNION NO. 12	I.U.O.E LOCAL 12 UNION DUES	\$ 490.25	
86467	I.U.O.E., LOCAL UNION NO. 12	I.U.O.E LOCAL 12 UNION DUES	\$ 462.00	
86468	INLAND DESERT SECURITY	ANSWERING SERVICE	\$ 726.05	
86469	JCL TRAFFIC SERVICES	EARTH DAY RENTALS	\$ 760.00	
86470	JOHNSON'S HARDWARE INC	WATER QLTY SUPPLIES	\$ 105.68	
86470	JOHNSON'S HARDWARE INC	WATER QLTY SUPPLIES	\$ 45.20	
86470	JOHNSON'S HARDWARE INC	MAINTENANCE SUPPLIES	\$ 20.12	
86470	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 22.76	
86470	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 268.29	
86470	JOHNSON'S HARDWARE INC	WATER QLTY SUPPLIES	\$ 144.33	
86471	MAQPOWER COMPRESSORS CORP	Air compressor major service	\$ 2,977.48	
86472	MARROQUIN, RICARDO	T2 CERTIFICATION RENEWAL	\$ 110.00	
86473	MCCALLS METERS INC	Production Meter Testing	\$ 4,900.00	
86473	MCCALLS METERS INC	PRODUCTION SUPPLIES	\$ 120.68	
86474	MIKE ROQUET CONSTRUCTION, INC.	Street Paving, Patching and Repairs	\$ 3,600.00	
86474	MIKE ROQUET CONSTRUCTION, INC.	Street Paving, Patching and Repairs	\$ 24,978.00	
86474	MIKE ROQUET CONSTRUCTION, INC.	Street Paving, Patching and Repairs	\$ 3,600.00	
86475	MULTIQUIP INC	Repairs to 6" Tow Behind Pump	\$ 2,109.38	
86476	NED'S OIL SALES INC	PRODUCTION SUPPLIES	\$ 16.39	
86477	O'REILLY AUTO PARTS	TRAILER MAINTENANCE	\$ 55.14	
86478	PAUL FRANK GRAVESANDE	EQUIPMENT MAINTENANCE	\$ 872.00	
86478	PAUL FRANK GRAVESANDE	EQUIPMENT MAINTENANCE	\$ 560.00	
86479	RIALTO WATER SERVICES	WELL#16 3/27/24-4/24/24	\$ 30.42	
86480	ROYAL INDUSTRIAL SOLUTIONS	SHOP SUPPLIES	\$ 283.57	
86480	ROYAL INDUSTRIAL SOLUTIONS	SHOP SUPPLIES	\$ (283.57)	
86480	ROYAL INDUSTRIAL SOLUTIONS	PRODUCTION SUPPLIES	\$ 483.65	
86480	ROYAL INDUSTRIAL SOLUTIONS	PRODUCTION SUPPLIES	\$ 666.68	
86481	RYAN HERCO PRODUCTS CORP	ROEMER SUPPLIES	\$ 802.73	
86482	SO CALIFORNIA EDISON	ELECTRICITY VARIOUS LOCATIONS	\$ 80,794.24	
86482	SO CALIFORNIA EDISON	ELECTRICITY VARIOUS LOCATIONS	\$ 38,294.66	
86482	SO CALIFORNIA EDISON	ELECTRICITY VARIOUS LOCATIONS	\$ 9,884.74	
86482	SO CALIFORNIA EDISON	S END SHOP 04/09/24-05/07/24	\$ 97.92	
86482	SO CALIFORNIA EDISON	ELECTRICITY VARIOUS LOCATIONS	\$ 18.68	
86482	SO CALIFORNIA EDISON	WELL#6-04/11/24-05/09/24	\$ 6,782.95	
86482	SO CALIFORNIA EDISON	ELECTRICITY VARIOUS LOCATIONS	\$ 9,045.24	
86482	SO CALIFORNIA EDISON	ELECTRICITY VARIOUS LOCATIONS	\$ 5,042.99	
86482	SO CALIFORNIA EDISON	ELECTRICITY VARIOUS LOCATIONS	\$ 20,523.55	
86482	SO CALIFORNIA EDISON	ELECTRICITY VARIOUS LOCATIONS	\$ 135.57	
86482	SO CALIFORNIA EDISON	ELECTRICITY VARIOUS LOCATIONS	\$ 4,623.80	
86483	TESS ELECTRIC INC	Well 54 VFD repairs	\$ 5,472.33	
86484	THE GAS COMPANY	HQ GAS BILL-04/08/24-05/07/24	\$ 92.28	
86485	THE STANDARD	AD&D	\$ 350.76	
86485	THE STANDARD	DEPENDENT LIFE	\$ 107.01	
86485	THE STANDARD	LIFE INSURANCE	\$ 2,586.38	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
86485	THE STANDARD	LONG TERM DISABILITY	\$ 2,748.44	
86485	THE STANDARD	AD&D	\$ 31.50	
86485	THE STANDARD	DEPENDENT LIFE	\$ 6.15	
86485	THE STANDARD	LIFE INSURANCE	\$ 232.50	
86485	THE STANDARD	LONG TERM DISABILITY	\$ 22.73	
86485	THE STANDARD	EMPLOYEE AFTER-TAX	\$ 769.73	
86485	THE STANDARD	EMPLOYEE AFTER-TAX	\$ 769.67	
86486	TOTALPLAN BUSINESS INTERIORS INC	OFFICE SUPPLIES	\$ 527.98	
86487	TROJAN TECHNOLOGIES INC.	Service 365 Preventive Maintenance Program	\$ 2,946.50	
86488	UNDERGROUND SERVICE ALERT	MAINTENANCE SUPPLIES	\$ 207.40	
86488	UNDERGROUND SERVICE ALERT	NEW TICKETS	\$ 615.50	
86489	USA BLUEBOOK	ROEMER SUPPLIES	\$ 577.54	
86489	USA BLUEBOOK	ROEMER SUPPLIES	\$ 618.02	
86489	USA BLUEBOOK	ROEMER SUPPLIES	\$ 324.33	
86490	WATER SYSTEMS CONSULTING INC	STRATEGIC PLANNING	\$ 992.50	
86491	GALVEZ, ANTHONY FRANCISCO	CUSTOMER REFUND	\$ 38.12	
86492	CARRILLO, SALLY	CUSTOMER REFUND	\$ 66.96	
86493	DUBOSE, BEVERLY	CUSTOMER REFUND	\$ 32.88	
86494	TORRES, JOANN	CUSTOMER REFUND	\$ 23.51	
86495	LENNAR HOMES	CUSTOMER REFUND	\$ 37.07	
86496	BSREP III SIERRA CASA GRANDE LLC	CUSTOMER REFUND	\$ 0.58	
86497	LENNAR CORP	CUSTOMER REFUND	\$ 3.54	
86498	LENNAR HOMES	CUSTOMER REFUND	\$ 4.00	
86499	LENNAR CORP	CUSTOMER REFUND	\$ 4.00	
86500	LENNAR CORP	CUSTOMER REFUND	\$ 17.08	
86501	LENNAR CORP	CUSTOMER REFUND	\$ 19.21	
86502	MONGA, SONU	CUSTOMER REFUND	\$ 35.70	
86503	RM DALTON CORP	CUSTOMER REFUND	\$ 1,712.38	
86504	GENESIS CONSTRUCTION	CUSTOMER REFUND	\$ 3,702.51	
86505	BARAJAS, GERARDO C.	CUSTOMER REFUND	\$ 24.89	
86506	OPENDOOR PROPERTY TRUST I	CUSTOMER REFUND	\$ 51.03	
86507	Wilson, Leslie	CUSTOMER REFUND	\$ 8.77	
86508	BUSCH, ANDREW E & MELINDA	CUSTOMER REFUND	\$ 37.94	
86509	LENNAR HOMES	CUSTOMER REFUND	\$ 29.21	
86510	LENNAR HOMES	CUSTOMER REFUND	\$ 8.80	
86511	LENNAR HOMES	CUSTOMER REFUND	\$ 8.18	
86512	WILLIAMS,SAMANTHA	CUSTOMER REFUND	\$ 60.16	
86513	MOORE, NICOLE	CUSTOMER REFUND	\$ 37.29	
86514	SCHAGER, DON	CUSTOMER REFUND	\$ 20.49	
86515	BALLESTEROS, MILES	CUSTOMER REFUND	\$ 61.93	
86516	LANDSEA FONTANA LLC	CUSTOMER REFUND	\$ 29.13	
86517	LENNAR CORP	CUSTOMER REFUND	\$ 3.33	
86518	LENNAR HOMES	CUSTOMER REFUND	\$ 20.69	
86519	LENNAR HOMES	CUSTOMER REFUND	\$ 27.23	
86520	LENNAR HOMES	CUSTOMER REFUND	\$ 27.00	
86521	LENNAR CORP	CUSTOMER REFUND	\$ 11.87	
86522	LENNAR CORP	CUSTOMER REFUND	\$ 5.48	
86523	LENNAR CORP	CUSTOMER REFUND	\$ 24.87	
86524	LENNAR CORP	CUSTOMER REFUND	\$ 20.54	
86525	LENNAR CORP	CUSTOMER REFUND	\$ 26.13	
86526	LENNAR CORP	CUSTOMER REFUND	\$ 28.11	
86527	LENNAR CORP	CUSTOMER REFUND	\$ 21.42	
86528	LENNAR CORP	CUSTOMER REFUND	\$ 24.80	
86529	LENNAR CORP	CUSTOMER REFUND	\$ 28.11	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
86530	LENNAR HOMES	CUSTOMER REFUND	\$ 35.75	
86531	LENNAR HOMES	CUSTOMER REFUND	\$ 24.80	
86532	LENNAR HOMES	CUSTOMER REFUND	\$ 25.98	
86533	VALENCIA, GILBERT/ MAYRA	CUSTOMER REFUND	\$ 14.10	
86534	VEIT, CHRISTIAN	CUSTOMER REFUND	\$ 4.40	
86535	BHL INDUSTRIES INC	CUSTOMER REFUND	\$ 3,463.21	
86536	AIRGAS USA LLC	SHOP SUPPLIES	\$ 287.24	
86537	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ (18.91)	
86537	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 479.06	
86537	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 397.66	
86537	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ (56.73)	
86537	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ (37.82)	
86537	AMAZON.COM SALES INC	BLDG MAINTENANCE	\$ 182.28	
86538	ANDREW METZGER	District Photos and Headshots	\$ 1,630.00	
86539	BURRTEC WASTE INDUSTRIES INC	DISPOSAL FEES-ROEMER	\$ 238.43	
86539	BURRTEC WASTE INDUSTRIES INC	HQ DISPOSAL FEES	\$ 1,659.92	
86540	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 189.30	
86540	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 189.30	
86540	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 160.42	
86540	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 189.30	
86541	CITY OF RIALTO	APRIL 2024 UTILITY USER TAX	\$ 50,036.01	
86541	CITY OF RIALTO	APRIL 2024 UTILITY USER TAX	\$ (179.81)	
86542	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	ENCROACHMENT PERMIT-577 S CHURCH	\$ 958.70	
86542	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	ENCROACHMENT PERMIT-902 W WOODCREST	\$ 958.70	
86542	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	ENCROACHMENT PERMIT-855 W SAN BERNARDINO	\$ 987.50	
86543	CITY OF SAN BERNARDINO	BLF WATER-04/09/24-05/10/24	\$ 47.98	
86544	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 1,798.69	
86544	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 1,218.62	
86544	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 40.40	
86544	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 88.95	
86544	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 1,840.24	
86544	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 1,295.56	
86544	COLONIAL SUPPLEMENTAL INSURANCE	EE Adjusts	\$ 72.59	
86545	DAN'S LAWNMOVER CENTER	MAINTENANCE SUPPLIES	\$ 87.69	
86546	DIMITRIUS GLASS	OVERTIME-MEAL	\$ 18.30	
86547	EL CHICANO	UNCLAIMED PROPERTY NOTICE	\$ 440.59	
86548	EL ROD FENCE CO, INC	Emergency Fence Repair on Well 54	\$ 3,389.00	
86549	FISH WINDOW CLEANING	JANITORIAL SERVICES-WINDOWS	\$ 317.00	
86550	GOMEZ, LUIS	OVERTIME-MEAL	\$ 20.99	
86551	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 859.85	
86551	HOME DEPOT	DIST MAINT SUPPLIES	\$ 96.66	
86551	HOME DEPOT	DIST MAINT SUPPLIES	\$ 176.34	
86551	HOME DEPOT	DIST MAINT SUPPLIES	\$ 40.05	
86551	HOME DEPOT	DIST MAINT SUPPLIES	\$ 57.14	
86551	HOME DEPOT	DIST MAINT SUPPLIES	\$ 511.03	
86551	HOME DEPOT	PRODUCTION SUPPLIES	\$ 67.80	
86551	HOME DEPOT	ROEMER SUPPLIES	\$ 7.83	
86552	INDUSTRIAL METAL SUPPLY CO	MAINTENANCE SUPPLIES	\$ 95.22	
86553	JOHNSON'S HARDWARE INC	MAINT SHOP SUPPLIES	\$ 28.62	
86553	JOHNSON'S HARDWARE INC	MAINT SHOP SUPPLIES	\$ 19.78	
86554	LEGAL SHIELD	LEGALSHIELD	\$ 214.29	
86554	LEGAL SHIELD	LEGALSHIELD	\$ 199.81	
86554	LEGAL SHIELD	LEGALSHIELD	\$ 14.45	
86555	LOPEZ, BILGA	TYLER CONNECT 24 CONFERENCE EXPENSES	\$ 236.32	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
MAY 2024

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
86555	LOPEZ, BILGA	TYLER CONNECT 24 CONFERENCE EXPENSES	\$ 193.98	
86556	LS FONTANA LLC	CONTINGENCY/METER/VALVE BOX REFUNDS	\$ 102,868.30	
86556	LS FONTANA LLC	CONTINGENCY/METER/VALVE BOX REFUNDS	\$ (1,350.00)	
86556	LS FONTANA LLC	CONTINGENCY/METER/VALVE BOX REFUNDS	\$ 2,700.00	
86556	LS FONTANA LLC	CONTINGENCY/METER/VALVE BOX REFUNDS	\$ 5,640.00	
86556	LS FONTANA LLC	CONTINGENCY/METER/VALVE BOX REFUNDS	\$ (120.00)	
86556	LS FONTANA LLC	CONTINGENCY/METER/VALVE BOX REFUNDS	\$ (28,805.00)	
86556	LS FONTANA LLC	CONTINGENCY/METER/VALVE BOX REFUNDS	\$ (40.00)	
86556	LS FONTANA LLC	CONTINGENCY/METER/VALVE BOX REFUNDS	\$ (1,453.00)	
86556	LS FONTANA LLC	CONTINGENCY/METER/VALVE BOX REFUNDS	\$ (350.00)	
86557	MACKAMUL, ROBERT	EAL REIMBURSEMENT	\$ 394.88	
86558	MASTERS TELECOM LLC	TELEPHONE LINES SERVICES	\$ 65.53	
86559	MIKE ROQUET CONSTRUCTION, INC.	Street Paving Services	\$ 12,676.18	
86559	MIKE ROQUET CONSTRUCTION, INC.	Street Paving Services	\$ 3,600.00	
86560	OLDCASTLE INFRASTRUCTURE INC	Meter Lid Order 05/01/24	\$ 6,826.42	
86560	OLDCASTLE INFRASTRUCTURE INC	BALANCE DUE PO#23-0440 TAX	\$ 1,600.65	
86561	O'REILLY AUTO PARTS	VEHICLE MAINTENANCE	\$ 178.78	
86561	O'REILLY AUTO PARTS	VEHICLE MAINTENANCE	\$ 81.98	
86561	O'REILLY AUTO PARTS	VEHICLES MAINTENANCE	\$ 128.18	
86562	PINNACLE PETROLEUM INC	Gasoline and Diesel for Fleet	\$ 8,181.82	
86563	RIALTO RECORD	UNCLAIMED PROPERTY NOTICE	\$ 440.59	
86564	RIALTO WATER SERVICES	FBR 04/15/24-05/14/24	\$ 292.46	
86564	RIALTO WATER SERVICES	H.Q WATER SVC-04/18/24-05/15/24	\$ 122.27	
86564	RIALTO WATER SERVICES	ROEMER-03/31/24-04/30/24	\$ 67.17	
86565	SO CALIFORNIA EDISON	BLF ELECTRICITY-04/22/24-05/20/24	\$ 271.25	
86565	SO CALIFORNIA EDISON	WELL #17 04/11/24-05/09/24	\$ 542.03	
86565	SO CALIFORNIA EDISON	WELL 11X-04/12/24-05/12/24	\$ 24.31	
86566	SOUTH COAST AQMD	HOT SPOTS PROGRAM FEE	\$ 161.81	
86566	SOUTH COAST AQMD	HOT SPOTS PROGRAM FEE	\$ 161.81	
86566	SOUTH COAST AQMD	HOT SPOTS PROGRAM FEE	\$ 161.81	
86566	SOUTH COAST AQMD	ANNUAL RENEWAL FEES	\$ 1,082.08	
86566	SOUTH COAST AQMD	ANNUAL RENEWAL FEES	\$ 541.04	
86566	SOUTH COAST AQMD	EMISSIONS FEES	\$ 165.96	
86566	SOUTH COAST AQMD	EMISSIONS FEES	\$ 165.96	
86567	WHITE CAP CONSTRUCTION SUPPLY	MAINTENANCE SUPPLIES	\$ 590.18	
86567	WHITE CAP CONSTRUCTION SUPPLY	MAINTENANCE SUPPLIES	\$ 308.18	
86568	YO FIRE	MAINTENANCE SUPPLIES	\$ 86.20	
DFT0003615	PCL CONSTRUCTION INC	Design and Construction of Roemer Upgrade	\$	6,377,345.56
DFT0003615	PCL CONSTRUCTION INC	RETENTION	\$	(318,867.28)
DFT0003662	PCL CONSTRUCTION INC	Design and Construction of Roemer Upgrade	\$	29,466.45
DFT0003662	PCL CONSTRUCTION INC	Design and Construction of Roemer Upgrade	\$	832,030.51
DFT0003662	PCL CONSTRUCTION INC	Design and Construction of Roemer Upgrade	\$	306,524.99
DFT0003662	PCL CONSTRUCTION INC	Design and Construction of Roemer Upgrade	\$	162,046.00
DFT0003662	PCL CONSTRUCTION INC	Design and Construction of Roemer Upgrade	\$	25,979.76
DFT0003662	PCL CONSTRUCTION INC	Design and Construction of Roemer Upgrade	\$	2,112,859.12
DFT0003662	PCL CONSTRUCTION INC	RETENTION	\$	(173,445.34)
			SUBTOTALS \$	1,333,319.82
			GRAND TOTAL	\$ 12,064,242.66

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				683,839.86
February 2024	Monthly Pay Period #2	01/01/24	01/31/24	9,699.86
February 2024	Pay Period #3	01/19/24	02/02/24	330,017.07
February 2024	Pay Period #4	02/02/24	02/16/24	330,199.53
Total for February 2024				669,916.46
March 2024	Monthly Pay Period #3	02/01/24	02/29/24	10,319.00
March 2024	Pay Period #5	02/16/24	03/01/24	343,493.84
March 2024	Pay Period #6	03/01/24	03/15/24	336,482.45
Total for March 2024				690,295.29
April 2024	Monthly Pay Period #4	03/01/24	03/31/24	9,287.10
April 2024	Pay Period #7	03/15/24	03/29/24	344,371.99
April 2024	Pay Period #8	03/29/24	04/12/24	369,280.11
Total for April 2024				722,939.20
May 2024	Monthly Pay Period #5	04/01/24	04/30/24	9,464.66
May 2024	Pay Period #9	04/12/24	04/26/24	352,932.38
May 2024	Pay Period #10	04/26/24	05/10/24	351,704.95
May 2024	Pay Period #11	05/10/24	05/24/24	363,088.10
Total for May 2024				1,077,190.09

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

Date	Item	Check No. or EFT	Amount
05/09/24	Monthly Pay Period #5	N/A	0.00
05/02/24	Pay Period#09	8940	2,245.82
05/16/24	Pay Period #10	8941	5,773.13
05/30/24	Pay Period #11	8942-8944	10,292.73
	Total Checks		18,311.68
05/09/24	Monthly Pay Period #5 Direct Deposits	EFT	8,491.07
05/09/24	Federal Tax, Social Security & Medicare	EFT	1,670.92
05/09/24	State Tax Withheld and State Disability Insurance	EFT	127.06
05/02/24	Pay Period #09 Direct Deposits	EFT	228,546.36
05/02/24	Federal Tax Withheld Social Security & Medicare	EFT	90,739.55
05/02/24	State Tax Withheld and State Disability Insurance	EFT	19,101.28
05/02/24	Lincoln Deferred Compensation Withheld	EFT	14,290.48
05/02/24	Lincoln - Employer Match Benefit	EFT	3,450.00
05/02/24	Lincoln - 401a Employer Match Benefit	EFT	500.00
05/02/24	Lincoln - ROTH	EFT	768.62
05/02/24	Lincoln - ROTH Employee Match Benefit	EFT	75.00
05/02/24	Nationwide Deferred Compensation Withheld	EFT	4,856.11
05/02/24	Nationwide - Employer Match Benefit	EFT	700.00
05/02/24	Nationwide - ROTH	EFT	125.00
05/02/24	CalPERS Retirement - Classic (EPMC and ER contribution)	EFT	30,926.89
05/02/24	CalPERS Retirement - 2nd Tier (EE and ER contribution)	EFT	26,240.80
05/02/24	California State Disbursement	EFT	984.46
05/02/24	Sterling FSA	EFT	976.23
05/16/24	Pay Period #10 Direct Deposits	EFT	223,514.79
05/16/24	Federal Tax Withheld Social Security & Medicare	EFT	90,573.35
05/16/24	State Tax Withheld and State Disability Insurance	EFT	19,107.66
05/16/24	Lincoln Deferred Compensation Withheld	EFT	14,060.54
05/16/24	Lincoln - Employer Match Benefit	EFT	3,450.00
05/16/24	Lincoln - 401a Employer Match Benefit	EFT	0.00
05/16/24	Lincoln - ROTH	EFT	752.36
05/16/24	Lincoln - ROTH Employee Match Benefit	EFT	75.00
05/16/24	Nationwide Deferred Compensation Withheld	EFT	5,156.11
05/16/24	Nationwide - Employer Match Benefit	EFT	775.00
05/16/24	Nationwide - ROTH	EFT	125.00
05/16/24	CalPERS Retirement - Classic (EPMC and ER contribution)	EFT	32,481.25
05/16/24	CalPERS Retirement - 2nd Tier (EE and ER contribution)	EFT	26,359.98
05/16/24	California Employment Development Department	EFT	984.46
05/16/24	Sterling FSA	EFT	976.23

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

Date	Item	Check No. or EFT	Amount
05/30/24	Pay Period #11 Direct Deposits	EFT	234,818.70
05/30/24	Federal Tax Withheld Social Security & Medicare	EFT	92,448.66
05/30/24	State Tax Withheld and State Disability Insurance	EFT	19,345.41
05/30/24	Lincoln Deferred Compensation Withheld	EFT	14,122.91
05/30/24	Lincoln - ROTH	EFT	752.36
05/16/24	Lincoln - ROTH Employee Match Benefit	EFT	75.00
05/30/24	Lincoln - Employer Match Benefit	EFT	3,450.00
05/30/24	Lincoln - 401a Employer Match Benefit	EFT	0.00
05/30/24	Nationwide Deferred Compensation Withheld	EFT	5,156.11
05/30/24	Nationwide - Employer Match Benefit	EFT	775.00
05/30/24	Nationwide - ROTH	EFT	125.00
05/30/24	CalPERS Retirement - Classic (EPMC and ER contribution)	EFT	0.00
05/30/24	CalPERS Retirement - 2nd Tier (EE and ER contribution)	EFT	421.70
05/30/24	California Employment Development Department	EFT	984.46
05/30/24	Sterling FSA	N/A	0.00
	Total EFT		<u>1,223,436.87</u>
	Grand Total Payroll Cash		<u>1,241,748.55</u>



**BOARD OF DIRECTORS
FINANCE COMMITTEE
STAFF REPORT**

DATE: June 26, 2024
TO: Finance Committee
FROM: William Fox, Chief Financial Officer
SUBJECT: MONTHLY REVENUE & EXPENDITURES REPORT - MAY 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 May 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 May 2024 Monthly Revenue & Expenditure Report.

STAFF RECOMMENDATION:

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

ATTACHMENT(S):

1. Exhibit A - 2024 May Monthly Revenue Expenditure Report

EXHIBIT A



West Valley Water District, CA

Budget Report Group Summary

For Fiscal: 2023-2024 Period Ending: 05/31/2024

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	1,402,282.23	16,187,455.91	-3,478,321.09	82.31 %
4010 - Water service charges	8,458,277.00	8,458,277.00	846,198.24	8,073,392.71	-384,884.29	95.45 %
4020 - Other operating revenue	4,223,477.00	4,223,477.00	392,013.66	3,460,771.05	-762,705.95	81.94 %
4030 - Property Taxes	3,147,135.00	3,147,135.00	774,705.65	4,218,872.45	1,071,737.45	134.05 %
4040 - Interest & Investment Earnings	2,020,626.49	2,020,626.49	120,924.18	4,571,731.72	2,551,105.23	226.25 %
4050 - Rental Revenue	40,835.61	40,835.61	3,352.07	36,475.81	-4,359.80	89.32 %
4060 - Grants and Reimbursements	102,704.33	102,704.33	135,645.62	474,729.97	372,025.64	462.23 %
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	0.00	32,085.33	15,371.51	191.97 %
Revenue Total:	37,675,546.25	37,675,546.25	3,675,121.65	39,085,082.95	1,409,536.70	103.74 %

Budget Report

For Fiscal: 2023-2024 Period Ending: 05/31/2024

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	10,175.96	1,588,172.83	626,290.17	71.72 %
5210 - Production	5,119,150.00	4,984,150.00	328,360.91	4,141,231.49	842,918.51	83.09 %
5310 - Water Quality	802,025.00	815,525.00	71,854.77	611,292.84	204,232.16	74.96 %
5320 - Water Treatment - Perchlorate	830,000.00	765,000.00	1,645.71	350,325.38	414,674.62	45.79 %
5350 - Water Treatment - FBR/FXB	1,977,245.00	1,977,245.00	131,354.20	1,600,348.81	376,896.19	80.94 %
5390 - Water Treatment - Roemer/Arsenic	2,032,185.00	2,032,185.00	140,654.84	1,713,233.49	318,951.51	84.30 %
5410 - Maintenance - T & D	2,541,200.00	3,055,200.00	384,180.07	2,604,020.62	451,179.38	85.23 %
5510 - Customer Service	1,368,400.00	1,368,400.00	94,196.25	1,127,116.83	241,283.17	82.37 %
5520 - Meter Reading	1,041,100.00	1,041,100.00	103,011.89	728,932.37	312,167.63	70.02 %
5530 - Billing	575,400.00	608,400.00	61,402.17	524,828.15	83,571.85	86.26 %
5610 - Administration	2,412,380.00	2,354,380.00	171,643.76	1,756,686.98	597,693.02	74.61 %
5615 - General Operations	3,540,189.00	3,540,189.00	74,717.33	2,616,588.98	923,600.02	73.91 %
5620 - Accounting	1,039,100.00	1,039,100.00	88,058.84	836,383.28	202,716.72	80.49 %
5630 - Engineering	1,834,595.00	1,814,595.00	187,342.29	1,418,999.95	395,595.05	78.20 %
5640 - Business Systems	1,423,250.00	1,423,250.00	144,866.39	1,223,063.73	200,186.27	85.93 %
5645 - GIS	262,040.00	262,040.00	19,760.81	164,777.64	97,262.36	62.88 %
5650 - Board Of Directors	309,700.00	309,700.00	25,089.25	253,348.20	56,351.80	81.80 %
5660 - Human Resources/Risk Management	874,050.00	899,050.00	71,115.67	753,555.25	145,494.75	83.82 %
5680 - Purchasing	677,500.00	677,500.00	82,829.95	611,050.08	66,449.92	90.19 %
5710 - Public Affairs	1,269,200.00	1,269,200.00	73,196.09	654,329.18	614,870.82	51.55 %
5720 - Grants & Rebates	30,000.00	30,000.00	100.00	10,364.48	19,635.52	34.55 %
6200 - Interest Expense	877,600.00	877,600.00	0.00	664,622.77	212,977.23	75.73 %
6300 - Debt Administration Service	6,615.00	6,615.00	0.00	0.00	6,615.00	0.00 %
6800 - Other Non-Operating Expense	0.00	0.00	0.00	514,449.99	-514,449.99	0.00 %
Expense Total:	33,351,387.00	33,364,887.00	2,265,557.15	26,467,723.32	6,897,163.68	79.33 %
Report Surplus (Deficit):	4,324,159.25	4,310,659.25	1,409,564.50	12,617,359.63	8,306,700.38	292.70 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
100 - Water Operations Fund	4,324,159.25	4,310,659.25	1,409,564.50	12,617,359.63	8,306,700.38
Report Surplus (Deficit):	4,324,159.25	4,310,659.25	1,409,564.50	12,617,359.63	8,306,700.38



**BOARD OF DIRECTORS
FINANCE COMMITTEE
STAFF REPORT**

DATE: June 26, 2024
TO: Finance Committee
FROM: William Fox, Chief Financial Officer
SUBJECT: MONTHLY TRANSFER REPORT - MAY 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 May 2024 Funds Transfer Report. This is located at Exhibit A. There were two transfers during the month made from the Local Agency Investment Fund (LAIF) account totaling \$4.5 million going into the Chase General Checking Account. The funds were transferred to cover a PCL Construction invoice for the Roemer Expansion Project.

FISCAL IMPACT:

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

STAFF RECOMMENDATION:

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

ATTACHMENT(S):

1. Exhibit A - 2024 May Transfer Form

EXHIBIT A

Fund Transfer Detail May 2024

Date	Beginning Balances	Amount
5/1/2024	Chase Gen Checking	6,448,424.70
5/1/2024	LAIF	4,822,625.60
5/15/2024	Chase Gen Checking	2,262,289.35
5/15/2024	LAIF	2,322,625.60

Date	Transfers	Amount
5/1/2024	LAIF → Chase Gen Checking	2,500,000.00
5/15/2024	LAIF → Chase Gen Checking	2,000,000.00

Date	Ending Balances (After Transfers) ¹	Amount
5/1/2024	Chase Gen Checking ²	8,420,313.57
5/1/2024	LAIF	2,322,625.60
5/15/2024	Chase Gen Checking ²	9,227,963.59
5/15/2024	LAIF	322,625.60

(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: June 26, 2024
TO: Finance Committee
FROM: William Fox, Chief Financial Officer
SUBJECT: AWARD OF PROFESSIONAL SERVICES AGREEMENT - AUDIT SERVICES

BACKGROUND:

In 2023 the CPA firm, The Pun Group, completed its fifth and final year of engagement for the District's annual financial audit. To follow best practice staff prepared and distributed a Request for Proposal (RFP) for Audit Services. The RFP was posted on the PlanetBids platform. Five CPA firms responded by submitting proposals. The District performed a proposal evaluation and conducted interviews to select a CPA firm to perform audit services for the next three years.

DISCUSSION:

The submitted proposals were scored based upon 10 criteria. Each criterion could earn a total of 10 points. A total of 100 points could be earned in the evaluation process. The ten criteria were as follows: 1) Transmittal letter; 2) Technical proposal; 3) Independence; 4) Licensed to practice in California; 5) Firm qualifications; 6) Partner, Supervisory and Staff qualifications & experience; 7) Grants and Single Audit Experience; 8) Similar engagements with Special Districts that are water district based; 9) Proof of insurance provided meeting District's specified requirements; and 10) Proposal cost for three-year agreement. The overall scores in rank order and proposal cost for the three-year period are listed below.

Firm Name	Scores	3 Year Cost
The Pun Group	99	153,629.00
Vasquez & Co LLP	94	159,202.00
Eadie Payne	87	160,100.00
C.J. Brown & Co.	85	124,936.00
Davis Farr	81	161,100.00

Due to the fact that auditors are hired by the Board, the Finance staff prepared the preliminary ranking to facilitate discussions and get direction at the Finance Committee. Based upon feedback received, the two top scoring CPA firms were invited for an interview. The interview consisted of ten questions. Both interviewed firms were deemed equally qualified. The Pun Group, by virtue of having a lower overall three-year cost was Staff's recommendation is to engage in performing audit

services for the District over the next three years.

FISCAL IMPACT:

The District's annual audit is budgeted each year and approved by the Board. Over the three-year agreement the total cost is \$153,629. The annual cost for the three-year period is \$51,210.

STAFF RECOMMENDATION:

Staff recommends that the Finance Committee forward a recommendation to the Board of Directors to:

1. Authorize entering into an Agreement with The Pun Group to provide annual audit services for the next three fiscal years.
2. Authorize the General Manager to execute all necessary documents.

ATTACHMENT 1. Agreement for Professional Services – The Pun Group

ATTACHMENT(S):

1. Attachment 1 - PSA with Pun Group



West Valley Water District

AGREEMENT FOR PROFESSIONAL SERVICES

With

The PUN Group Accountants & Advisors

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AGREEMENT FOR PROFESSIONAL SERVICES

This AGREEMENT FOR PROFESSIONAL SERVICES (“Agreement”) effective as of this 18th day of July, 2024 (“Effective Date”) is by and between West Valley Water District (“District”) and The PUN Group Accountants & Advisors (“Consultant”). The District and Consultant may be collectively referred to as the “Parties” and individually as a “Party.”

RECITALS

A. The Parties desire to enter into this Agreement for the purpose of setting forth the terms and conditions upon which Consultant shall provide certain services to District.

NOW, THEREFORE, THE PARTIES HEREBY AGREE AS FOLLOWS:

Section 1. Term of Agreement.

(a) Subject to subsection (b) below, the term of this Agreement will be for a period of three (3) years commencing on the Effective Date and terminating three (3) years after the Effective Date.

(b) This Agreement shall renew automatically for continuous one (1) year periods for no more than two (2) additional years, unless either Party, prior to the end of the existing one (1) year period, delivers written notice to the other Party, that the Agreement shall not be extended.

(c) If a Task Order (as defined herein) is in effect at the expiration of the term of this Agreement, the term of this Agreement will automatically extend until Consultant completes the services under said Task Order, or until the Agreement is otherwise terminated, as set forth herein.

Section 2. Scope and Performance of Services.

2.1 (a) District may, from time to time, by written instructions from the District’s General Manager or Assistant General Manager, or their designee, (“Authorized Representative”) issue task orders (“Task Orders”) to the Consultant. The Task Order shall be in such form and content as shall be set forth on Exhibit “A” attached hereto and by this reference incorporated herein. The Task Order shall set forth: (1) the scope of services to be performed by Consultant; (2) the compensation to be paid to Consultant; and (3) the time to complete the Task Order. The provisions of this Agreement shall apply to all such Task Orders.

(b) For each Task Order, Consultant shall confer, as requested, with District representatives to review progress of work elements, adherence to work schedule, coordination of work, scheduling of review and resolution of problems which may develop.

- 2.2** Consultant will furnish all of the labor, technical, administrative, professional and other personnel, all supplies and materials, equipment, printing, vehicles, transportation, office space and facilities, and all tests, testing and analyses, calculation, and all other means whatsoever, except as otherwise expressly specified in this Agreement, necessary or proper to perform and complete the services required of Consultant under this Agreement.
- 2.3** Consultant's designated representative(s) who are authorized to act on its behalf and to make all decisions in connection with the performance of services under this Agreement are listed in Exhibit "B" attached hereto and by this reference incorporated herein ("Key Personnel"). Consultant shall not substitute or remove Key Personnel without the prior written consent of District.
- 2.4** Consultant represents and warrants that it has the qualifications, experience, and facilities necessary to properly perform the services required under this Agreement in a thorough, competent, and professional manner. Notwithstanding Section 3 below, in the event Consultant utilizes the services of subcontractors or sub-consultants, Consultant assumes sole and complete responsibility for the performance of the subcontractor or sub-consultant to the specifications provided hereunder for Consultant's work, and no adjustment will be made to Consultant's requirements under this Agreement for timely completion of services, complete performance of services, or delivery of products or deliverables in a timely fashion, and no adjustment will be made to performance deadlines, or compensation due to Consultant, due to or arising from issues Consultant may have with any subcontractor or sub-consultant. Consultant will at all times faithfully, competently and to the best of its ability, experience and talent, perform all services described in this Agreement. In meeting its obligations under this Agreement, Consultant shall employ, at a minimum, generally accepted standards and practices utilized by persons engaged in providing services similar to those required of Consultant under this Agreement.

Consultant warrants it will perform its services, as more particularly described in this Agreement and each Task Order in accordance with generally accepted professional practices and current standards of care and diligence normally practiced by members of the profession currently practicing under conditions of a similar nature. Consultant shall perform, at its own cost and expense and without reimbursement from the District, any services necessary to correct errors or omissions which are caused by the Consultant's failure to comply with the standard of care provided for herein.

- 2.5** Neither District nor Consultant shall be considered in default of this Agreement for delays in performance caused by circumstances beyond the reasonable control of the non-performing party. For purposes of this Agreement, such circumstances include a Force Majeure Event. A Force

Majeure Event shall mean an event that materially affects the Consultant's performance and is one or more of the following: (1) Acts of God or other natural disasters occurring at the project site; (2) terrorism or other acts of a public enemy; (3) orders of governmental authorities (including, without limitation, unreasonable and unforeseeable delay in the issuance of permits or approvals by governmental authorities that are required for the services); and (4) pandemics, epidemics or quarantine restrictions. For purposes of this section, "orders of governmental authorities," includes ordinances, emergency proclamations and orders, rules to protect the public health, welfare and safety. Should such a Force Majeure Event occur, the non-performing party shall, within a reasonable time of being prevented from performing, give written notice to the other party describing the circumstances preventing continued performance and the efforts being made to resume performance of this Agreement. Delays shall not entitle Consultant to any additional compensation regardless of the Party responsible for the delay. Notwithstanding the foregoing, District may still terminate this Agreement in accordance with the termination provisions of this Agreement.

Section 3. Additional Services and Changes in Services

- 3.1** Consultant will not be compensated for any services rendered in connection with its performance of this Agreement that are in addition to or outside of those set forth in the Task Orders unless such additional services are authorized in advance and in writing by District.
- 3.2** If Consultant believes that additional services are needed to complete a Task Order, Consultant will provide the Authorized Representative with written notification describing the proposed additional services, the reasons for such services, and a detailed proposal regarding cost.
- 3.3** District may order changes to a Task Order, consisting of additions, deletions, or other revisions, and the compensation to be paid Consultant will be adjusted accordingly. All such changes must be authorized in writing and executed by Consultant and District. The cost or credit to District resulting from changes in a Task Order will be determined by the written agreement between the Parties.

Section 4. Familiarity with Services and Site.

- 4.1** By executing this Agreement, Consultant warrants that Consultant shall, prior to undertaking a Task Order:
- (a) investigate and consider the services to be performed;
 - (b) carefully consider how and within what time frame the services should be performed;

- (c) understand the facilities, difficulties, and restrictions attending performance of the services under a Task Order; and
 - (d) possesses all licenses required under local, state or federal law to perform the services contemplated by a Task Order and maintain all required licenses during the performance of such Task Order.
- 4.2** If services involve work upon any site, Consultant warrants that Consultant has or will investigate the site and will be fully acquainted with the conditions there existing, before commencing its services under a Task Order. Should Consultant discover any latent or unknown conditions that may materially affect the performance of services, Consultant will immediately inform District of such fact and will not proceed except at Consultant's own risk until written instructions are received from the District.

Section 5. Compensation and Payment.

- 5.1** In no event shall the total amount paid for services rendered by Consultant under this Agreement and all Task Orders issued hereunder exceed the sum of the Task Orders. Subject to any limitations set forth in this Agreement, District agrees to pay Consultant the amounts shown in a Task Order.
- 5.2** Consultant shall furnish District monthly with an original invoice for all services performed and expenses incurred under a Task Order during the preceding month in accordance with the fee schedule set forth in the Task Order. The invoice must detail charges by the following categories: labor (by subcategory), reimbursable costs, subcontractor contracts and miscellaneous expenses. The invoice must list, as applicable, the hours worked and hourly rates for each personnel category, the tasks performed, the percentage of the task completed during the billing period, the cumulative percentage completed for each task, and the total cost of the services.
- 5.3** District will independently review each invoice submitted by Consultant to determine whether the work performed and expenses incurred are in compliance with this Agreement and the Task Order. In the event that no charges or expenses are disputed, the invoice will be approved and paid. In the event any charges or expenses are disputed by District, the original invoice will be returned by District to Consultant for correction and resubmission.
- 5.4** Except as to any charges for work performed or expenses incurred by Consultant that are disputed by District, District will use its best efforts to cause Consultant to be paid within thirty (30) days of receipt of Consultant's invoice.

- 5.5 No payment or partial payment to Consultant shall constitute acceptance of any work completed by Consultant or waive any claims by the District for any reason whatsoever.

Section 6. Required Documentation Prior to Performance.

- 6.1 Consultant will not perform any services under this Agreement until:
- (a) Consultant furnishes proof of insurance (“Insurance”) as required under Exhibit “C” attached hereto and by this reference incorporated herein; and
 - (b) Consultant provides District with a Taxpayer Identification Number.
- 6.2 The District will have no obligation to pay for any services rendered by Consultant in advance of receiving written authorization to proceed for each Task Order, and Consultant acknowledges that any such services are at Consultant’s own risk.

Section 7. Project Documents.

- 7.1 All original maps, models, designs, drawings, photographs, studies, surveys, reports, data, notes, computer programs, files and other documents (collectively, “Project Documents”) prepared, developed or discovered by Consultant in the course of providing services under this Agreement will become the sole property of District and may be used, reused or otherwise disposed of by District without the permission of Consultant. Consultant will take such steps as are necessary to perfect or protect the ownership interest of District in such Project Documents. Upon completion, expiration or termination of this Agreement, Consultant shall turn over to District all such original Project Documents in its possession; provided, however, that Consultant may retain copies of Project Documents.
- 7.2 Except as necessary for the performance of services under this Agreement, no Project Documents prepared under this Agreement, will be released by Consultant to any other person or entity without District’s prior written approval. All press releases, including graphic display information to be published, must be approved and distributed solely by District, unless otherwise agreed to in writing by District.

Section 8. Consultant’s Books and Records.

- 8.1 Consultant shall maintain any and all documents and records demonstrating or relating to Consultant’s performance of services under this Agreement. Consultant shall maintain any and all ledgers, books of account, invoices, vouchers, canceled checks, or other documents or

records evidencing or relating to work, services, expenditures and disbursements charged to District under this Agreement. Any and all such documents or records must be maintained in accordance with generally accepted accounting principles and must be sufficiently complete and detailed so as to permit an accurate evaluation of the services provided by Consultant under this Agreement. Any and all such documents or records must be maintained for three (3) years following the final payment for each Task Order.

- 8.2** Any and all records or documents required to be maintained by this section must be made available for inspection, audit and copying, at any time during regular business hours, upon written request by District or its designated representatives. Copies of such documents or records must be provided directly to District for inspection, audit and copying when it is practical to do so; otherwise, unless an alternative is mutually agreed upon, such documents and records must be made available at Consultant's address indicated for receipt of notices in this Agreement.
- 8.3** Where District has reason to believe that any of the documents or records required to be maintained by this section may be lost or discarded due to dissolution or termination of Consultant's business, District may, by written request, require that custody of such documents or records be given to a person or entity mutually agreed upon and that such documents and records thereafter be maintained by such person or entity at Consultant's expense. Access to such documents and records shall be granted to District, as well as to its successors-in-interest and authorized representatives.

Section 9. Status of Consultant.

- 9.1** Consultant is and will at all times remain a wholly independent contractor and not an officer or employee of District. Consultant has no authority to bind District in any manner, or to incur any obligation, debt or liability of any kind on behalf of or against District, whether by contract or otherwise, unless such authority is expressly conferred under this Agreement or is otherwise expressly conferred in writing by District.
- 9.2** The personnel performing the services under this Agreement on behalf of Consultant will at all times be under Consultant's exclusive direction and control. Neither District, nor any elected or appointed boards, officers, officials, employees or agents of District, will have control over the conduct of Consultant or any of Consultant's officers, subcontractors or sub-consultants, employees or agents, except as provided in this Agreement. Consultant warrants that it will not at any time or in any manner represent that Consultant or any of Consultant's officers, employees or agents are in

any manner officials, officers, employees or agents of District.

- 9.3** Neither Consultant, nor any of Consultant's officers, employees or agents, will obtain any rights to retirement, health care or any other benefits which may otherwise accrue to District's employees. Consultant expressly waives any claim to any such rights or benefits.

Section 10. Compliance with Applicable Laws and California Labor Code.

- 10.1** Consultant shall keep itself informed of and comply with all applicable federal, state and local laws, statutes, codes, ordinances, regulations and rules in effect during the term of this Agreement.

- 10.2** Consultant is aware of the requirements of California Labor Code Sections 1720 et seq. and 1770 et seq., which require the payment of prevailing wage rates and the performance of other requirements on certain "public works" and "maintenance" projects ("Prevailing Wage Laws"). If the services are being performed as part of an applicable "public works" or "maintenance" project, as defined by the Prevailing Wage Laws, and if the total compensation is \$1,000 or more, Consultant agrees to fully comply with such Prevailing Wage Laws. Consultant shall defend, indemnify and hold the District, its officials, officers, employees and agents free and harmless from any claims, liabilities, costs, penalties or interest arising out of any failure or alleged failure to comply with the Prevailing Wage Laws. It shall be mandatory upon the Consultant and all subconsultants to comply with all California Labor Code provisions, which include but are not limited to prevailing wages (Labor Code Sections 1771, 1774 and 1775), employment of apprentices (Labor Code Section 1777.5), certified payroll records (Labor Code Sections 1771.4 and 1776), hours of labor (Labor Code Sections 1813 and 1815) and debarment of contractors and subcontractors (Labor Code Section 1777.1). The requirement to submit certified payroll records directly to the Labor Commissioner under Labor Code section 1771.4 shall not apply to work performed on a public works project that is exempt pursuant to the small project exemption specified in Labor Code Section 1771.4.

- 10.3** If the services are being performed as part of an applicable "public works" or "maintenance" project, then pursuant to Labor Code Sections 1725.5 and 1771.1, the Consultant and all subconsultants performing such services must be registered with the Department of Industrial Relations. Consultant shall maintain registration for the duration of the Agreement and require the same of any subconsultants, as applicable. This Agreement may also be subject to compliance monitoring and enforcement by the Department of Industrial Relations. It shall be Consultant's sole responsibility to comply with all applicable registration and labor compliance requirements. Notwithstanding the foregoing, the contractor registration requirements mandated by Labor Code Sections 1725.5 and 1771.1 shall not apply to work performed on a public works project that is exempt pursuant to the small project exemption specified in Labor Code Sections 1725.5 and 1771.1.

- 10.4** This Agreement may also be subject to compliance monitoring and enforcement by the Department of Industrial Relations. It shall be Consultant's sole responsibility to comply with all applicable registration and labor compliance

requirements. Any stop orders issued by the Department of Industrial Relations against Consultant or any subcontractor that affect Consultant's performance of services, including any delay, shall be Consultant's sole responsibility. Any delay arising out of or resulting from such stop orders shall be considered Consultant caused delay and shall not be compensable by the District. Consultant shall defend, indemnify and hold the District, its officials, officers, employees and agents free and harmless from any claim or liability arising out of stop orders issued by the Department of Industrial Relations against Consultant or any subcontractor.

Section 11. Conflicts of Interest.

Consultant covenants that neither Consultant, nor any officer, principal nor employee of its Consultant, has or will acquire any interest, directly or indirectly, that would conflict in any manner with the interests of District or that would in any way hinder Consultant's performance of services under this Agreement. Consultant further covenants that neither Consultant, nor any officer, principal or employee of its Consultant will make, participate in the making, or in any way attempt to use the position of Consultant to influence any decision of the District in which Consultant knows or has reason to know that Consultant, or any officer, principal or employee of Consultant has a financial interest as defined in Government Code section 87103.

Section 12. Confidential Information; Release of Information.

- 12.1** All information gained or work product produced by Consultant in performance of this Agreement will be considered confidential to the full extent permitted by law, unless such information is in the public domain or already known to Consultant. Consultant shall not release or disclose any such information or work product to persons or entities other than District without prior written authorization from an Authorized Representative, except as may be required by law.
- 12.2** Consultant, its officers, employees, or agents, shall not, without prior written authorization from an Authorized Representative or unless requested by the District counsel, voluntarily provide declarations, letters of support, testimony at depositions, response to interrogatories or other information concerning the work performed under this Agreement. Response to a subpoena or court order will not be considered "voluntary" provided Consultant gives District notice of such court order or subpoena.
- 12.3** If Consultant, or any officer, employee, or agent of Consultant, provides any information or work product (including Project Documents) in violation of this Agreement, then District shall have the right to reimbursement and indemnity from Consultant for any damages, costs and fees, including attorneys' fees related to any unauthorized disclosure by consultant or, caused by or incurred as a result of Consultant's conduct.

12.4 Consultant shall promptly notify District should, Consultant, its officers, employees, or agents be served with any summons, complaint, subpoena, notice of deposition, request for documents, interrogatories, request for admissions or other discovery request, court order or subpoena from any party regarding this Agreement and the services performed under this Agreement. District retains the right, but has no obligation, to represent Consultant or be present at any deposition, hearing or similar proceeding. Consultant agrees to cooperate fully with District and to provide District with the opportunity to review any response to discovery requests provided by Consultant. However, this right to review any such response does not imply or mean the right by District to control, direct, or rewrite such response.

Section 13. Indemnification.

13.1 Consultant covenants and agrees that, during the term of this Agreement, any injury suffered as a result of Consultant's services shall be the sole responsibility of Consultant and its successors and assigns and District shall not be liable to Consultant, or any other person or persons whatsoever for any such injury, loss or damage to persons or property unless caused by the sole negligence or intentional acts of District or its Representatives (as solely defined below).

13.2 To the fullest extent permitted by law, Consultant shall defend, indemnify and hold District, its officers, directors and Representatives ("District Indemnitees") harmless from and against any and all claims, costs, liabilities, debts, demands, suits, actions, causes of action, obligations, proceedings, damages, judgments, liens and expenses of whatever nature, including attorneys' fees and disbursements (collectively, "Claims") which may be made against the District Indemnitees arising out of or in connection with (a) the retention by District of Consultant's services; (b) the performance of or failure to perform, the services covered by this Agreement which is caused or occasioned by any act, action, neglect on the part of Consultant, or its Representatives, in the performance of this Agreement and the services provided under this Agreement; (c) the death and/or injury to any person or damage to any property (real or personal) and/or economic loss which may be caused or is claimed to have been caused, by the negligence, act or omission of Consultant or its Representatives ; (d) any violation or alleged violation by Consultant of any law or regulation now or hereafter enacted; and (e) any breach by Consultant of its obligations under this Agreement. The foregoing indemnity shall not apply to the extent any such Claims are ultimately established by a court of competent jurisdiction to have been caused by the sole negligence or willful misconduct of the District Indemnitees or any of them. District shall make all decisions with respect to its representation in any legal proceeding concerning this section. If Consultant fails to do so, District shall have the right, but not the obligation, to defend the Claim and charge all of the direct or incidental costs of such defense, including attorneys' fees and costs, to Consultant and to recover the same from Consultant. The term "Representatives" shall mean employees, representatives, agents, contractors, subcontractors or any other persons directly

or indirectly employed by any one of the foregoing or reasonably under the control of any of the foregoing or for whose acts any of the foregoing may be liable.

13.3 If Consultant's obligation to defend, indemnify, and/or hold harmless arises out of Consultant's performance of "design professional" services (as that term is defined under Civil Code section 2782.8), then, and only to the extent required by Civil Code section 2782.8, which is fully incorporated herein, Consultant's indemnification obligation shall be limited to claims that arise out of, pertain to, or relate to the negligence, recklessness, or willful misconduct of the Consultant, and, upon Consultant obtaining a final adjudication by a court of competent jurisdiction, Consultant's liability for such claim, including the cost to defend, shall not exceed the Consultant's proportionate percentage of fault.

Section 14. Insurance.

Consultant agrees to obtain and maintain in full force and effect during the term of this Agreement the insurance coverages listed in Exhibit "C." All insurance policies shall be subject to approval by District as to form and content. These requirements are subject to amendment or waiver if so approved in writing by an Authorized Representative.

Section 15. Assignment.

15.1 The expertise and experience of Consultant are material considerations for this Agreement. District has an interest in the qualifications of and capability of the persons and entities that will fulfill the duties and obligations imposed upon Consultant under this Agreement. Consultant may not assign or transfer this Agreement or any portion of this Agreement or the performance of any of Consultant's duties or obligations under this Agreement without the prior written consent of District. The District can withhold its approval/consent in its sole and absolute discretion. Any attempted assignment will be null and void, and will constitute a material breach of this Agreement entitling District to any and all remedies at law or in equity, including summary termination of this Agreement.

15.2 Consultant must obtain District's prior written approval before utilizing any subcontractors to perform any services under this Agreement, which said approval may be withheld in District's sole and absolute discretion. This written approval must include the identity of the subcontractor and the terms of compensation. Approval by District does not imply any agreement to or endorsement by the District as to the competency or capability of any proposed subcontractor or sub-consultant, and District reserves any and all rights against both Consultant and such subcontractor or sub-consultant, for any failure to perform or other breach of any of the provisions of this Agreement, or the standards of performance defined herein, and no waiver is intended or to be implied by District's approval of any subcontractor or sub-consultant.

Section 16. Termination of Agreement.

- 16.1** District may terminate this Agreement, with or without cause, at any time by giving ten (10) calendar days written notice of termination to Consultant. In the event such notice is given, Consultant shall cease immediately all work in progress.
- 16.2** Upon termination of this Agreement, all property belonging exclusively to District which is in Consultant's possession, including, but not limited to, Project Documents must be returned to District immediately. Consultant shall promptly deliver to District a final invoice for all outstanding services performed and expenses incurred by Consultant as of the date of termination. If said termination occurs prior to completion of any Task Order for which a payment request has not been received, the charge for services performed during such task shall be the reasonable value of such services, based on an amount mutually agreed to by District and Consultant of the portion of such Task Order completed but not paid prior to said termination.
- 16.3** Consultant acknowledges District's right to terminate this Agreement as provided in this section, and hereby waives any and all claims for damages that might otherwise arise from District's termination of this Agreement. District shall not be liable for any costs other than the charges or portions thereof which are specified herein. Consultant shall not be entitled to payment for unperformed services, and shall not be entitled to damages or compensation for termination of work.

Section 17. Notices.

- 17.1** All written notices required or permitted to be given under this Agreement will be deemed made when received by the other Party at its respective address as follows:

To District: West Valley Water District
 855 West Base Line Road
 P. O. Box 920
 Rialto, CA 92377
 Attention: General Manager

(Tel.) 909-875-1804
 (Fax) 909-875-1849

To Consultant: The PUN Group Accountants & Advisors
 Attention: Kenneth H. Pun
 Address: 200 E Sandpointe Ave Suite 600
 Phone Number: 949-777-8801

Email: ken.pun@pungroup.com

**** Please send all invoices by:**

Email: apinvoices@wvwd.org

or

*Mail: West Valley Water District
Accounts Payable
P.O. Box 190
Rialto, CA 92377*

- 17.2** Notice will be deemed effective on the date personally delivered or transmitted by facsimile. If the notice is mailed, notice will be deemed given three (3) days after deposit of the same in the custody of the United States Postal Service, postage prepaid, for first class delivery, or upon delivery if using a major courier service with tracking capabilities.
- 17.3** Any Party may change its notice information by giving notice to the other Party in compliance with this section.

Section 18. General Provisions.

- 18.1 Authority to Execute.** Each Party represents and warrants that all necessary action has been taken by such Party to authorize the undersigned to execute this Agreement and to bind it to the performance of its obligations hereunder.
- 18.2 Binding Effect.** Subject to Section 15, this Agreement is binding upon the heirs, executors, administrators, successors and assigns of the Parties, including any subcontractors or sub-consultants of Consultant.
- 18.3 Entire Agreement.** This Agreement and all attachments contain the entire, complete, final and exclusive agreement and understanding of the Parties with respect to the matters addressed in this Agreement and supersedes all other agreements or understandings, whether oral or written, between Consultant and District prior to the execution of this Agreement.
- 18.4 Modification of Agreement.** No amendment to or modification of this Agreement will be valid unless made in writing and approved by Consultant and approved in writing by the Board of Directors of the District, or in writing by the General Manager, if such power has been delegated to General Manager. The Parties agree that this requirement for written modifications cannot be waived and that any attempted waiver will be void.

- 18.5 Facsimile Signatures.** Amendments to this Agreement will be considered executed when the signature of a Party is delivered by facsimile transmission. Such facsimile signature will have the same effect as an original signature.
- 18.6 Waiver.** Waiver by any Party to this Agreement of any term, condition, or covenant of this Agreement will not constitute a waiver of any other term, condition, or covenant. Waiver by any Party of any breach of the provisions of this Agreement will not constitute a waiver of any other provision, or a waiver of any subsequent breach or violation of any provision of this Agreement. Acceptance by District of any services by Consultant will not constitute a waiver of any of the provisions of this Agreement.
- 18.7 Interpretation.** This Agreement will be interpreted, construed and governed according to the laws of the State of California. Each Party has had the opportunity to review this Agreement with legal counsel. The Agreement will be construed simply, as a whole, and in accordance with its fair meaning, and without resort to rules regarding draftsmanship. It will not be interpreted strictly for or against either Party.
- 18.8 Severability.** If any provision of this Agreement shall be ruled invalid, illegal or unenforceable, the Parties shall: (a) promptly negotiate a substitute for the provisions which shall to the greatest extent legally permissible, effect the intent of the Parties in the invalid, illegal or unenforceable provision, and (b) negotiate such changes in, substitutions for or additions to the remaining provisions of this Agreement as may be necessary in addition to and in conjunction with subsection (a) above to give effect to the intent of the Parties without the invalid, illegal or unenforceable provision. To the extent the Parties are unable to negotiate such changes, substitutions or additions as set forth in the preceding sentence, and the intent of the Parties with respect to the essential terms of the Agreement may be carried out without the invalid, illegal or unenforceable provisions, the balance of this Agreement shall not be affected, and this Agreement shall be construed and enforced as if the invalid, illegal or unenforceable provisions did not exist.
- 18.9 Venue.** The Parties agree any action or proceeding to enforce or relating to this Agreement shall be brought exclusively in the federal court located in Riverside County, California or state court located in San Bernardino County, California and the Parties hereto consent to the exercise of personal jurisdiction over them by such courts for purposes of any such action or proceeding.
- 18.10 Disputes.** If any disputes should arise between the Parties concerning the work to be done under this Agreement, the payments to be made, or the manner of accomplishment of the work, Consultant shall nevertheless proceed to perform the work as directed by District pending settlement of the dispute.

- 18.11 Cooperation.** Consultant shall cooperate in the performance of work with District and all other agents.
- 18.12 Time of Essence.** Time shall be of the essence as to all dates and times of performance contained in this Agreement.
- 18.13 Counterparts.** This Agreement may be signed and delivered in any number of counter parts, each of which, when signed and delivered, shall be an original, but all of which shall together constitute one and the same Agreement.

[SIGNATURES APPEAR ON FOLLOWING PAGE]

**SIGNATURE PAGE FOR AGREEMENT FOR PROFESSIONAL SERVICES
BETWEEN THE WEST VALLEY WATER DISTRICT
AND THE PUN GROUP ACCOUNTANTS & ADVISORS**

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed effective as of the day and year first above written.

DISTRICT:

**WEST VALLEY WATER DISTRICT,
a public agency of the State of California**

By _____
Gregory Young, President

By _____
John Thiel, General Manager

By _____
Elvia Dominguez, Board Secretary

CONSULTANT:

THE PUN GROUP ACCOUNTANTS & ADVISORS

By _____

Name _____

Its _____

EXHIBIT A
TASK ORDER

TASK ORDER NO. 1

This Task Order ("Task Order") is executed this 18th day of July, 2024 by and between West Valley Water District, a public agency of the State of California ("District") and THE PUN GROUP ACCOUNTANTS & ADVISORS ("Consultant").

RECITALS

- A. On or about July 18th, 2024 District and Consultant executed that certain Agreement for Professional Services ("Agreement").
- B. The Agreement provides that the District will issue Task Orders from time to time, for the provision of certain services by Consultant.
- C. Pursuant to the Agreement, District and Consultant desire to enter into this Task Order for the purpose of setting forth the terms and conditions upon which Consultant shall render certain services to the District.

NOW, THEREFORE, THE PARTIES HERETO HEREBY AGREE AS FOLLOWS:

1. Consultant agrees to perform the services set forth on Exhibit "1" attached hereto and by this reference incorporated herein.
2. Subject to any limitations in the Agreement, District shall pay to Consultant the amounts specified in Exhibit "2" attached hereto and by this reference incorporated herein. The total compensation, including reimbursement for actual expenses, may not exceed the amount set forth in Exhibit "2," unless additional compensation is approved in writing by the District.
3. Consultant shall perform the services described in Exhibit "1" in accordance with the schedule set forth in Exhibit "3" attached hereto and by this reference incorporated herein. Consultant shall commence work immediately upon receipt of a notice to proceed from the District. District will have no obligation to pay for any services rendered by Consultant in advance of receipt of the notice to proceed, and Consultant acknowledges that any such services are at Consultant's own risk.
4. The provisions of the Agreement shall apply to this Task Order. As such, the terms and conditions of the Agreement are hereby incorporated herein by this reference.

[SIGNATURES APPEAR ON FOLLOWING PAGE]

IN WITNESS WHEREOF, the parties have caused this Task Order to be executed effective as of the day and year first above written.

DISTRICT:

**WEST VALLEY WATER DISTRICT,
a public agency of the State of California**

John Thiel, General Manager

Elvia Dominguez, Board Secretary

CONSULTANT:

**THE PUN GROUP ACCOUNTANTS &
ADVISORS**

By _____

Name _____

Its _____

EXHIBIT “1”
TO
TASK ORDER NO. 1

SCOPE OF SERVICES

The West Valley Water District is requesting the Consultant to perform Professional Auditing Services and issue opinions on the District’s Financial Statement. The audits are to be completed in accordance with all applicable and generally accepted auditing standards, including, but not limited to, the following:

- Generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants (AICPA).
- US General Accounting Office’s (GAO) Standard for Audit of Governmental Organizations, Programs, Activities, and Functions.
- Local Governments and Governmental Accounting Standards Board (GASB) Pronouncements.
- The standards applicable to financial audits contained in the most current version of the Generally Accepted
- Government Auditing Standards (Yellow Book), issued by the Comptroller General of the United States. The provisions of the Single Audit Act as amended in 1996.
- The provisions of the US Office of Management and Budget (OMB) Uniform Guidance (formerly known as Circular A-133), Audits of State and Local Governments and Non-profit Organizations, and the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.
- California Code of Regulations. Public Utilities Code.
- District policies and procedures.

To accomplish this task, the Consultant will:

- Perform an audit of the District's financial statements in accordance with Generally Accepted Auditing Standards as set forth by the American Institute of Certified Public Accountants, and in accordance with "Minimum Audit Requirements and Reporting Guidelines for California Special Districts" as required by the State Controller's Office.
- Prepare an audit report of the District’s Financial Statements, which the District will prepare with assistance and recommendations from the Consultant.
- If required, prepare a Single Audit Report which will include the following:

- Report on compliance and on internal control over financial reporting based on an audit of financial statements performed in accordance with Government Auditing Standards.
 - Report on compliance with requirements applicable to each major program, internal control over compliance, and on the schedule of expenditures of federal awards in accordance with Uniform Guidance, “Audits of State and Local Governments,” and the Single Audit Act of 1984 (Public Law 98-502).
 - Schedule of Expenditures of Federal Awards.
 - Notes to Schedule of Expenditures of Federal Awards.
 - Schedule of Findings and Questioned Costs.
 - Any other required schedules or reports.
 - Prepare the Data Collection Form for Reporting on Audits of States, Local Governments, and Non- Profit Organizations.
- If required, Pursuant to Government Code 53891, prepare an Annual Audit Report of Financial Transactions of the Special District and submit it to the California State Controller’s Office by the State Deadline.
 - Issue a separate “Management Letter” that includes recommendations for improvements in internal control, accounting procedures, and other significant observations that are considered non reportable conditions.
 - Keep the District informed of new state and national developments affecting governmental finance, reporting standards, and trends, including GASB pronouncements.

Provided By Client (PBC) Lists: They will be provided for both interim and final audits according to an agreed-upon timeline between the engagement team and the District in order to be reasonably prepared for a field audit. The engagement team will meet the District’s Management Team during the initial planning stage to discuss audit schedules and review the prior year’s audit findings (if any). Consultant will deliver a list of all documents to be provided by the District’s staff. Once such materials are agreed upon by the engagement team and District’s finance personnel, no other schedules will be requested unless new information comes to light in the course of test work.

Attendance at Meetings and Hearings: The engagement team will participate in as many meetings with staff as needed to perform the work scope tasks, present the audit plan prior to beginning fieldwork, and discuss the draft audit reports. The team will attend public meetings to present and discuss its findings and recommendations. Once all issues of discussion are resolved, the completed Financial Reports, Single Audit report (if applicable), and other reports will be delivered to the District according to the agreed-upon schedule.

Proposed Audit Adjustments: All proposed adjusting journal entries by the Consultant will be discussed and explained in a timely manner with the designated Finance Department personnel. Such proposed adjustments will be in a format that shows the lowest level of posting detail needed for data entry in the general ledger systems.

Supplemental Reports, Audits, or Agreed-Upon Procedures: Other services, such as agreed-upon procedures, may be deemed necessary. These services will be performed at agreed-upon rates and will be added to a written agreement before commencing audit work. The Consultant and the West Valley Water District will discuss and approve the scope and associated costs of these tasks.

Advice and Consultation: Will be provided throughout the year on matters relating to accounting and financial reporting. Such services do not include any task that entails significant research or a formal report.

GASB Implementation: The Consultant will provide technical assistance and training in the implementation of applicable GASB pronouncements not yet in effect. Consultant has a dedicated partner, Mr. Jack Georger, who will be responsible for providing advice and consultation for the implementation of these new standards. The Consultant will advise the District on the applicability of accounting and reporting standards and other accounting issues and provide guidance on new note disclosures, GASB implementations, and other reporting requirements. Consultant will also provide training, resources, and information on topics relevant to the District's financial reporting and operations. (Based on the scope, additional charges may apply.)

Report of all Irregularities and Illegal Acts: The Consultant will make an immediate written report of all irregularities and illegal acts or indications of illegal actions of which we may become aware to the General Manager and CFO.

The engagement team will also make all communications to the District required by the audit standards under which the engagement is performed.

Working Paper Retention and Access to Working Papers: The Consultant will retain, at its own expense, all working papers and reports for a minimum of seven (7) years unless the West Valley Water District notifies the Consultant in writing of the need to extend the retention period. The Consultant will make working papers available upon request by the West Valley Water District or its designees.

Also, Consultant will comply with reasonable requests from successor auditors and allow them to review working papers that relate to matters of continuing accounting significance.

EXHIBIT “2”
TO
TASK ORDER NO. 1

COMPENSATION

Total All-Inclusive Maximum Price:

Consultant’s proposed fees for Professional Auditing Services for three fiscal years ending June 30, 2024, June 30, 2025, and June 30, 2026, with the option of auditing its financial statements for each of the two subsequent fiscal years, are as follows:

Service:	FY2023/24	FY2024/25	FY2025/26	FY2026/27 (Optional)	FY2027/28 (Optional)
Financial Statements Audit and Related Reports	\$ 43,425	\$ 45,596	\$ 47,876	\$ 50,270	\$ 52,783
Preparation and Filing State Controller’s Report	1,500	1,575	1,654	1,736	1,823
Single Audit - 1 Major Program (if needed)	4,000	4,200	4,410	4,631	4,862
Total for Fiscal Year (not-to-exceed)	\$ 48,925	\$ 51,371	\$ 53,940	\$ 56,637	\$ 59,469

(1) Single Audit fees based on one (1) major program. The number of programs determined to be “major” will be based on OMB Uniform Guidance. The Engagement Team will discuss this with the West Valley Water District’s Management before starting Single Audit work.

	Hours	Standard Hourly Rates	Quoted Hourly Rates	Total
Partners	40	\$ 300	\$ 300	\$ 12,000
Manager	80	\$ 200	\$ 200	\$ 16,000
Supervisory Staff	100	\$ 175	\$ 175	\$ 17,500
Staff	190	\$ 125	\$ 125	\$ 23,750
Clerical:	16	\$ 100	\$ 100	\$ 1,600
Out-of -Pocket Expenses:				Included
<i>Professional Discount:</i>				\$ (21,925)
Total all-inclusive maximum price for FY 2024				\$ 48,925

	Hours	Standard Hourly Rates	Quoted Hourly Rates	Total
Partners	40	\$ 300	\$ 300	\$ 12,000
Manager	80	\$ 200	\$ 200	\$ 16,000
Supervisory Staff	100	\$ 175	\$ 175	\$ 17,500
Staff	190	\$ 125	\$ 125	\$ 23,750
Clerical:	16	\$ 100	\$ 100	\$ 1,600
Out-of -Pocket Expenses:				Included
<i>Professional Discount:</i>				\$ (19,479)
Total all-inclusive maximum price for FY 2025				\$ 51,371

	Hours	Standard Hourly Rates	Quoted Hourly Rates	Total
Partners	40	\$ 300	\$ 300	\$ 12,000
Manager	80	\$ 200	\$ 200	\$ 16,000
Supervisory Staff	100	\$ 175	\$ 175	\$ 17,500
Staff	190	\$ 125	\$ 125	\$ 23,750
Clerical:	16	\$ 100	\$ 100	\$ 1,600
Out-of -Pocket Expenses:				Included
<i>Professional Discount:</i>				\$ (16,910)
Total all-inclusive maximum price for FY 2026				\$ 53,940

	Hours	Standard Hourly Rates	Quoted Hourly Rates	Total
Partners	40	\$ 300	\$ 300	\$ 12,000
Manager	80	\$ 200	\$ 200	\$ 16,000
Supervisory Staff	100	\$ 175	\$ 175	\$ 17,500
Staff	190	\$ 125	\$ 125	\$ 23,750
Clerical:	16	\$ 100	\$ 100	\$ 1,600
Out-of -Pocket Expenses:				Included
<i>Professional Discount:</i>				\$ (14,213)
Total all-inclusive maximum price for FY 2027				\$ 56,637

	Hours	Standard Hourly Rates	Quoted Hourly Rates	Total
Partners	40	\$ 300	\$ 300	\$ 12,000
Manager	80	\$ 200	\$ 200	\$ 16,000
Supervisory Staff	100	\$ 175	\$ 175	\$ 17,500
Staff	190	\$ 125	\$ 125	\$ 23,750
Clerical:	16	\$ 100	\$ 100	\$ 1,600
Out-of -Pocket Expenses:				Included
<i>Professional Discount:</i>				\$ (11,381)
Total all-inclusive maximum price for FY 2028				\$ 59,469

EXHIBIT "3"
TO
TASK ORDER NO. 1
SCHEDULE

Schedule to be determined by District Staff.

EXHIBIT B
KEY PERSONNEL

Consultant's designated representative(s) who are authorized to act on its behalf and to make all decisions in connection with the performance of services under this Agreement are:

Kenneth H. Pun

EXHIBIT C
INSURANCE

INSURANCE

A. **General Requirements.** Before commencing the performance of services under this Agreement, and at all other times this Agreement is effective, Consultant must procure and maintain the following types of insurance with coverage limits complying, at a minimum, with the limits set forth below:

<u>Type of Insurance</u>	<u>Limits (combined single)</u>
Commercial General Liability:	\$1,000,000
Business Automobile Liability	\$1,000,000
Professional Liability	\$1,000,000
Workers Compensation	Statutory Requirement

B. **Commercial General Liability Insurance.** The amount of insurance set forth above must be a combined single limit per occurrence for bodily injury, personal injury, and property damage for the policy coverage. The insurance must be on an “occurrence” not a “claims made” basis.

C. **Business Automobile Insurance.** Automobile coverage must be written on forms subject to the written approval of District.

D. **Professional Liability Insurance.** This coverage must be on an “occurrence” basis, including coverage for contractual liability. The Professional Liability Insurance required by this Agreement must be endorsed to be applicable to claims based upon, arising out of or related to services performed under this Agreement.

E. **Workers Compensation.** Consultant must have a State of California approved policy form providing the statutory benefits required by law with employer’s liability limits of no less than \$1,000,000 per accident for all covered losses, or Consultant must provide evidence of an approved self-insurance program.

F. **Additional Insureds.** Each Commercial General Liability Insurance policy and Business Auto Insurance policy must provide that the District, its officials, officers, employees, agents and volunteers are “additional insureds” under the terms of the policy, and must provide that an act or omission of one the insureds will not reduce or avoid coverage to the other insureds.

G. **Deductibles and Self-Insured Retention.** Any deductibles or self-insured retentions applicable to the insurance policies required under this Agreement must be declared to and approved by District. In no event may any required insurance policy have a deductible, self-insured retention or other similar policy provision in excess of \$50,000 without prior written approval by District in its sole discretion. At the option of District, either the insurer will reduce or eliminate such deductibles or self-insured retentions with respect to the District’s additional insureds or Consultant will procure a bond guaranteeing payment of any losses, damages,

expenses, costs or settlements up to the amount of such deductibles or self-insured retentions.

- H. **Primary Insurance.** Each of the insurance policies maintained by Consultant under this Agreement must state that such insurance will be deemed “primary” so that any insurance that may be carried by District will be deemed excess to that of Consultant. This endorsement must be reflected on forms as determined by District.
- I. **Certificates of Insurance and Endorsements.** Prior to commencing any services under this Agreement, Consultant must file with the District certificates of insurance and endorsements evidencing the existence of all insurance required by this Agreement, along with such other evidence of insurance or copies of policies as may reasonably be required by District. These certificates of insurance and endorsements must be in a form approved by the Legal Counsel. Consultant must maintain current certificates and endorsements on file with District during the term of this Agreement reflecting the existence of all required insurance. Each of the certificates must expressly provide that no material change in the policy, or termination thereof, will be effective except upon 30 days’ prior written notice to District by certified mail, return receipt requested. The delivery to District of any certificates of insurance or endorsements that do not comply with the requirements of this Agreement will not waive the District’s right to require compliance.
- J. **Insurance Rating.** All insurance required to be maintained by Consultant under this Agreement must be issued by companies licensed by or admitted to conduct insurance business in the State of California by the California Department of Insurance and must have a rating of A or better and Class VII or better by the latest edition of A.M. Best’s Key Rating Guide.
- K. **Aggregate Limits.** The aggregate limits for each insurance policy required under this Agreement must apply separately and solely to the services performed under this Agreement. If the required policies do not have an endorsement providing that the aggregate limit applies separately to the services being performed, or if defense costs are included in the aggregate limit, then the required aggregate limits must be increased to an amount satisfactory to District.
- L. **Waiver of Subrogation Rights.** Consultant and each insurer providing any insurance required by this Agreement must waive all rights of subrogation against District, its officials, officers, employees, agents and volunteers, and each insurer must issue a certificate to the District evidencing this waiver of subrogation rights.
- M. **Failure to Maintain Required Insurance.** If Consultant, for any reason, fails to obtain and maintain the insurance required by this Agreement, District may obtain such coverage at Consultant’s expense and deduct the cost of such insurance from payments due to Consultant under this Agreement or may terminate the Agreement.

- N. **Effect of Coverage.** The existence of the required insurance coverage under this Agreement shall not be deemed to satisfy or limit Consultant's indemnity obligations under this Agreement. Consultant acknowledges that the insurance coverage and policy limits set forth in this Agreement constitute the minimum coverage and policy limits required. Any insurance proceeds available to District in excess of the limits and coverage required by this Agreement, and which is applicable to a given loss, must be made available to District to compensate it for such losses.



**BOARD OF DIRECTORS
FINANCE COMMITTEE
STAFF REPORT**

DATE: June 26, 2024
TO: Finance Committee
FROM: William Fox, Chief Financial Officer
SUBJECT: SALE OF SURPLUS VEHICLES

BACKGROUND:

West Valley Water District (District) provides vehicles to employees to conduct District operations. The Vehicle Use and Fleet Replacement Policy outlines a replacement schedule for replacing vehicles to ensure safety, efficiency and reduce maintenance costs for the vehicles. In addition, the District's Surplus Personal Property outlines the procedure for the sale or transfer of surplus property.

DISCUSSION:

There are a total of eleven vehicles District staff have determined should be sold at this time. Staff researched and visited a local auction company, JJ Kane Auctions, that was referred to by another water agency which said they have had a positive experience using this company. JJ Kane Auctions offers a turnkey approach for municipal entities and their nationwide sales and operations teams will handle all aspects of the sale from start to finish. JJ Kane Auctions will facilitate the entire transaction by coordinating transportation, taking photos and video, processing all necessary DMV paperwork, fielding phone calls from potential buyers, decommissioning, inspecting the vehicles for auction and delivery of payment.

Attached in **Exhibit A** is JJ Kane's Agreement and Auction Schedule for 2024. **Exhibit B** is the list of vehicles to be sold through auction and an estimated sale price based on JJ Kane's historical sales.

FISCAL IMPACT:

The estimated proceeds from the auction sale are approximately \$65,500.00. The proceeds from these vehicles will be added to the General Fund.

STAFF RECOMMENDATION:

Staff recommends that the Committee forward a recommendation to the Board of Directors to enter into an agreement with JJ Kane Auctions to facilitate the District's sale of Surplus Vehicles.

ATTACHMENT(S):

1. Exhibit A - JJ Kane Agreement and Auction Schedule
2. Exhibit B - Vehicles and Estimated Value

Exhibit A



Al Robles
West Valley Water District
855 W. Base Line Rd
Rialto CA 92377

Office Phone: (909) 875-1804 x341
 E-mail: arobles@wvwd.org

August 1, 2024

This agreement (this “Agreement”), effective as of August 1st, 2024, is by and among West Valley Water District (hereinafter called “Seller”), J.J. Kane Exchange, LLC (“Exchange”), and J.J. Kane Associates Inc. d/b/a “J.J. Kane Auctioneers,” “Ken Porter Auctions” and “First Capitol Auction” (“Associates” and, together with Exchange, hereinafter called “Auctioneer”), acting as agent for Seller. Seller and Auctioneer, intending to be legally bound, hereby agree as follows:

- 1) Term and Termination. The term of this Agreement shall begin on the date hereof and shall continue until terminated by either party hereto. Either party hereto may terminate this Agreement at any time upon 60 days’ prior written notice to the other party. Upon termination of this Agreement, Auctioneer shall provide written notice to Seller describing any unsold Auction Items (defined below) and, unless otherwise mutually agreed to by the parties hereto, Auctioneer shall be permitted to attempt to sell such Auction Items at auction for an additional 60 days following the effective date of the termination of this Agreement. At the end of such additional 60 day period, any unsold Auction Items will be released to Seller; provided, that Seller shall be required to reimburse Auctioneer for any and all expenses incurred by Auctioneer in connection with the transportation, storage, decommissioning, and other related costs of preparing such unsold Auction Items for sale prior to Auctioneer’s release of such Auction Items to Seller.
- 2) Engagement.
 - a) Seller hereby engages Auctioneer to facilitate the sale at public absolute auction sale Seller’s property identified by Seller (the “Auction Item”), excluding any chemicals, hazardous materials or other environmentally unsafe equipment or materials unless mutually agreed upon in writing by Seller and Auctioneer.
 - i) Seller shall be responsible for clean-up/disposal of petroleum products/chemical spills coming from Auction Items that are offered for sale under this Agreement. The prompt and proper clean-up of any spills, leaks or other releases of petroleum or chemical substances and materials will be performed in accordance with all applicable federal, state and local laws and regulations. Seller acknowledges and agrees that in the event a spill has occurred, notification by Auctioneer to certain federal, state and/or local agencies may be required. Seller shall be responsible for all costs resulting in the clean-up of any spills/leaks or other releases of petroleum or chemical spills in accordance with any applicable laws and regulations. All clean-up/proper disposal costs will be billed back to Seller and deducted from Seller’s sale proceeds. If said proceeds do not cover the total cost of spill cleanup/disposal, Seller will be billed the difference and Auctioneer shall be paid within 10

business days of dated invoice. The obligations set forth in this Section 2 shall survive the termination or expiration of this Agreement.

- b) Seller hereby acknowledges and agrees that any auction conducted over the internet via online bidding will be conducted by Exchange and any applicable third party internet auction platform.
 - c) Auctioneer may, in its sole discretion, accept or reject any Auction Items proposed for auction sale by Seller.
- 3) Auctioneer Personnel. Auctioneer shall provide all necessary auctioneers, accountants, clerks and office staff required to achieve the efficient and orderly performance of the auction sale contemplated by this Agreement. Auctioneer shall employ qualified personnel to perform these jobs and shall perform the engagement contemplated by this Agreement in a professional and skilled manner.
- 4) As-Is & Where-Is Auction Sales.
- a) Auction Items will be offered for sale individually, or in the case of small miscellaneous items sold in lots as determined by Auctioneer. All Auction Items will be sold on an “As-Is Where-Is” basis without any warranties of any kind, expressed or implied.
 - b) Seller agrees to disclose to Auctioneer any known defects or faults with Auction Items prior to listing such Auction Items with Auctioneer for sale.
 - c) In the case that a known defect or condition of any Auction Item is not disclosed by Seller to Auctioneer prior to listing, Auctioneers shall have the right, in its sole discretion, to declare such Auction Item a “No Sale” in which case Seller shall retain possession of such Auction Item and reimburse Auctioneer for any and all costs and expenses incurred by Auctioneer in connection with the transportation, storage, decommissioning and sale preparation of such Auction Item.
 - d) In accordance with applicable state and federal emissions regulations, Seller shall notify Auctioneer of any alterations of OEM emission systems that have occurred on vehicle or equipment Auction Items (e.g., dpf, def, system deletes or other engine control software or hardware alterations not approved by OEM).
- 5) Marketable Title.
- a) Seller specifically represents and warrants to Auctioneer that Seller is the sole owner of, and has good, valid and marketable title to, all of the Auction Items to be sold by Auctioneer pursuant to this Agreement, free and clear of any liens, security interests, mortgages, debts or other encumbrances or restrictions of any kind not otherwise disclosed in writing by Seller to Auctioneer on or prior to the date of this Agreement. Seller further represents and warrants that there are no outstanding judgments or liens against Seller and that there are no legal actions, claims or proceedings pending or, to the knowledge of Seller, threatened against or adversely affecting Seller whatsoever which in any way would hinder, prevent or otherwise affect Seller’s or Auctioneer’s right or ability to sell the Auction Items at auction sale.
 - b) Seller acknowledges and agrees that Auctioneer may elect to conduct UCC lien searches on any Auction Items deemed necessary by Auctioneer, in its sole discretion. Seller shall be responsible for the cost of any such lien searches payable in accordance with Section 11(c) below.
 - c) Seller agrees to deliver, upon Auctioneer’s request, any documents, certificates, proofs of ownership or titles that may be required to effectively deliver and convey title to the Auction Items sold by Auctioneer pursuant to this Agreement.
 - d) In the case that there is a delay in the new purchaser receiving a free and clear title to any vehicle or trailer Auction Items sold hereunder, the net proceeds from the sale will be held by Auctioneer until a free and clear title is delivered to the purchaser; provided, that, at the election of Auctioneer, in its sole discretion, the applicable Auction Item may be withdrawn from the auction sale and remain Seller’s property.
 - e) Seller acknowledges and agrees that, although Auctioneer guarantees free and clear title to the purchaser of each Auction Item and Auctioneer will use its commercially reasonable best efforts

to obtain and convey such title in accordance with applicable law, Auctioneer shall in no way be responsible for any losses, damages, costs, expenses or fees (including, without limitation, attorneys' fees) arising out of or relating to any delay in obtaining and/or conveying free and clear title to the purchaser of any Auction Item sold hereunder.

- f) Seller acknowledges and agrees that, if requested, Auctioneer may provide the name of Seller to the applicable purchaser of any vehicle Auction Item sold hereunder.
- g) If Seller is a motor vehicle dealer, Seller's dealer state & dealer number are as follows: (list dealer state & dealer number): _____.
- h) The obligations set forth in this Section 5 shall survive the termination or expiration of this Agreement.

6) Titles On-Site.

- a) Seller agrees to deliver or cause to be delivered to Auctioneer all signed certificates of title, letters of authorization to sell vehicle Auction Items and any other related paperwork (e.g., a seller-specific bill of sale) no later than 10 days prior to the applicable auction sale.
- b) In order to comply with applicable motor vehicle rules and to enable new purchasers to assume ownership with minimal problems, a letter of authorization on Seller's letterhead must accompany all certificates of title associated with Auction Items. Set forth below is a sample letter:

To Whom It May Concern:

[SELLER NAME] hereby authorizes J.J. Kane Auctioneers to sell vehicles and/or equipment owned by _____ at the auction sale conducted on Saturday, _____ in _____, ____.

Sincerely,
[SELLER NAME]
[DATE]

- 7) Delivery of Auction Items. Unless Seller requests for Auctioneer to arrange for the pickup and transportation of any Auction Items to the applicable auction site by a third party service provider in accordance with Section 11(b) below, Seller shall deliver or cause to be delivered the Auction Items to the auction sale site no later than ten days prior to the applicable auction sale or to such other location agreed to in writing by Auctioneer. All Auction Items shall be delivered to Auctioneer in running condition (except as noted by Seller) with adequate fuel levels and a duplicate set of keys.
- 8) Insurance Coverage.
 - a) Seller shall, at their own expense, maintain and carry in full force and effect appropriate insurance coverage on the Auction Items being sold hereunder until the day of the auction sale.
 - b) Auctioneer and owner of the auction sale site property will not be responsible for any damages to Auction Items resulting from acts of nature, theft, accident and/or vandalism while such Auction Items are located at the sale site.
 - c) Auctioneer shall be responsible for any loss or damage to Auction Items due to Auctioneer's willful or negligent acts or omissions.
- 9) Commission. **[AUCTIONEER REPRESENTATIVE TO COMPLETE SECTION 9b]**
 - a) Seller agrees that Auctioneer will charge the buyer of each Auction Item sold hereunder a base buyer's fee equal to 10% of the gross sale price paid for such Auction Item, subject to increase depending on the applicable (i) sales platform (e.g., live auction or internet only), (ii) type of

buyer (on-site or internet) and/or (iii) Auction Item location, which shall not exceed 15% of the gross sales price paid for the Auction Item.

- b) **[Seller agrees to pay Auctioneer a Seller's commission equal to 4 % of the total gross sale price for sold Auction Items.]**
- c) Seller agrees that, when applicable, Auctioneer may deduct its commission from the gross proceeds of the auction sale.

10) Non-Sales.

- a) In the event that a successful bidder fails to pay for an Auction Item for which such bidder is designated to be the high bidder, then the applicable Auction Item will be deemed a "Non-Sale," no commission will be charged on such Auction Item and Seller will retain ownership of such Auction Item.
- b) In certain instances Auctioneer may be required to refund the would-be purchaser of an Auction Item that has been deemed a "Non-Sale." In the event Seller has already received the proceeds for such a "Non-Sale" Auction Item, Auctioneer will be entitled to relist the Auction Item on Seller's behalf. Seller agrees to assist Auctioneer in obtaining all title and registration paperwork necessary to relist the Auction Item (including duplicate title). Auctioneer will not assume ownership of the Auction Item at any time. Seller agrees that Auctioneer shall be entitled to use the proceeds of any auction sale following such a relisting to recover any amounts previously refunded to the would-be purchaser, together with administrative fees and costs as may be charged or incurred by Auctioneer.

11) Reimbursed Expenses.

- c) If applicable and pre-approved by Seller, Seller agrees that Auctioneer may deduct the exact cost for any additional services that Auctioneer provides Seller from the proceeds of the auction sale.

(1) Advertising:	\$ 0
(2) Decommissioning & Washing:	\$ 65
(3) Repairs:	\$ 10% plus cost on seller approval
(4) Other:	\$ _____
- d) If Seller requests for Auctioneer to arrange for the pickup and transportation of Auction Items by a third party service provider, Auctioneer will invoice Seller a transportation fee equal to the cost of pickup and transportation plus 10%.

12) Payment.

- a) Auctioneer will charge and collect from the purchaser the purchase price for the Auction Items sold at the auction sale, together with all applicable taxes. Auctioneer will collect payment in full from the purchaser prior to the removal of any Auction Items from the auction site. Seller shall be responsible for the payment of all income taxes resulting from or payable in connection with the sale of the Auction Items hereunder.
- b) Within 14 business days following the auction sale, Auctioneer shall to remit to Seller the net proceeds from the Auction Items sold at auction, less Auctioneer's applicable commission as outlined in Section 9 above and any expenses as outlined in Section 11 above, together with a written report listing all Auction Items sold by Auctioneer and proof of payment for expenses. Payment shall be made by Auctioneer via electronic transfer or by a check made payable to Seller. Any proceeds check will be made payable to Seller and mailed to the same name and address of Seller set forth on the first page of this Agreement unless otherwise directed in writing by Seller.

13) Absolute Unreserved Auction Sales.

- a) Seller understands that Auctioneer conducts absolute unreserved public auction sales where each Auction Item is sold to the highest bidder regardless of price.
- b) Furthermore, Seller understands/agrees that it is illegal for Seller or any agent thereof to bid on and/or buy-back any Auction Items owned by Seller.
- c) If Seller or any agent of Seller attempts to bid on and/or buy back any of the Auction Items, Auctioneer will, at Auctioneer's discretion, choose one of the following actions:
 - (1) Pass the Auction Item currently being offered for sale along with all other Auction Items.
 - (2) Sell the Auction Item to the last "Good Faith" bidder before Seller or its agent began bidding on such Auction Item.
- d) Seller shall reimburse Auctioneer for any lost revenue, including seller's commission, buyer's fee and/or any pre-approved reimbursed expenses in the event of a "Buy Back".

14) Advertised Auction Items. At Auctioneer's discretion, in the event that Seller removes any advertised Auction Item from the auction sale, Seller agrees to pay Auctioneer a handling fee of \$500.00 for each such Auction Item that is removed from the sale.

15) Breach of Contract. In the event that Seller breaches any covenant or makes any misrepresentation in this Agreement, Seller agrees to indemnify, defend and hold Auctioneer harmless from any and all costs, expenses, damages and liabilities arising out of or relating to such breach or misrepresentation, including, without limitation, attorneys' fees and other costs incurred by Auctioneer in any action or proceeding arising out of or relating to such breach or misrepresentation. The obligations set forth in this Section 15 shall survive the termination or expiration of this Agreement.

16) Indemnification. Seller hereby agrees to indemnify, defend and hold Auctioneer and its parent, subsidiaries and affiliates and each of their respective directors, officers, employees and other representatives (collectively, "Indemnified Persons") harmless from any and all costs, expenses, damages and liabilities (including, without limitation, attorneys' fees) incurred or sustained by, or imposed upon any Indemnified Person arising out of or relating to: (a) Seller's ownership and maintenance (or lack thereof) of the Auction Items, (b) the condition of the Auction Items at time of auction, (c) the applicable purchaser's use of the Auction Items and/or any property damage or bodily injury arising therefrom, (d) any title defects or delays in delivering free and clear title to the Auction Items, (e) any breach of this Agreement by Seller, (f) any violations of applicable state and federal laws, including, without limitation, state and federal emissions laws and regulations, or (g) the enforcement of this indemnity by Auctioneer. The obligations set forth in this Section 16 shall survive the termination or expiration of this Agreement.

17) Entire Agreement; Headings.

- a) This Agreement contains the entire agreement between the parties and there are no other terms, obligations or representations, written or oral, other than those contained in this Agreement. This Agreement may be modified only by a further writing that is duly executed by both parties.
- b) Headings used in this Agreement are provided for convenience only and shall not be used to construe meaning or intent.

18) Digger Derricks and Aerial Devices.

- a) Section 18(b) below shall apply to digger derricks and the following vehicle-mounted aerial devices (hereinafter referred to as an "aerial device") sold as Auction Items hereunder:
 - (1) Extensible boom aerial devices;
 - (2) Aerial ladders;
 - (3) Articulating boom aerial devices;
 - (4) Vertical towers; and

- (5) A vehicle or other combination of any of the above, which vehicle may be a truck, a trailer, or an all-terrain vehicle.
- b) Seller acknowledges and agrees that it shall be the sole and exclusive responsibility of Seller to provide Auctioneer with, and Seller shall provide to Auctioneer, all of the operations, maintenance and manufacturer's manual(s) (collectively, "Manuals") for each digger derrick or aerial device to be auctioned by Auctioneer hereunder and that such responsibility shall continue in perpetuity notwithstanding Auctioneer's auction of the corresponding digger derrick or aerial device for Seller. In the event Seller does not provide all Manuals for each digger derrick or aerial device to Auctioneer, Auctioneer shall, in its own discretion, refuse to auction the associated digger derrick or aerial device until such time as the Manuals have been provided by Seller to Auctioneer. Auctioneer may notify Seller of the name and location of the successful purchaser of a digger derrick or aerial device within a reasonable time following completion of the sale. Seller hereby acknowledges its responsibilities in accordance with American National Standards Institute A92.2-2009 (including, without limitation, Section 8.7 thereof) and A10-31 in full, including, without limitation, section 8.7 thereof. Seller hereby acknowledges and agrees that failure by Seller to provide all Manuals for any digger derrick or aerial device sold at public auction hereunder shall be deemed a breach of Section 15 above for which Auctioneer shall be entitled to indemnification pursuant to Section 16 above.

[Signature Page Follows]

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the date first written above.

SELLER:

(Seller Name)

By: _____

Name: _____

Title: _____

ASSOCIATES:

J.J. Kane Associates, Inc. dba J.J. Kane Auctioneers

By: _____

Name: _____

Title: _____

EXCHANGE:

J.J. Kane Exchange, LLC

By: _____

Name: _____

Title: _____

Revised: 11/04/2020



Jurupa Valley

JANUARY	BID OPENS	AUCTION CLOSSES
MISCELLANEOUS	1/2/2024	1/9/2024
VEHICLES / HEAVY EQUIPMENT	1/11/2024	1/18/2024
FEBRUARY		
MISCELLANEOUS	1/30/2024	2/6/2024
VEHICLES / HEAVY EQUIPMENT	2/8/2024	2/15/2024
MARCH		
MISCELLANEOUS	2/27/2024	3/5/2024
VEHICLES / HEAVY EQUIPMENT	3/7/2024	3/14/2024
APRIL		
MISCELLANEOUS	3/26/2024	4/2/2024
VEHICLES / HEAVY EQUIPMENT	4/4/2024	4/11/2024
MAY		
MISCELLANEOUS	4/30/2024	5/7/2024
VEHICLES / HEAVY EQUIPMENT	5/9/2024	5/16/2024
JUNE		
MISCELLANEOUS	5/28/2024	6/4/2024
VEHICLES / HEAVY EQUIPMENT	6/6/2024	6/13/2024
JULY		
MISCELLANEOUS	6/25/2024	7/2/2024
VEHICLES / HEAVY EQUIPMENT	7/5/2024	7/11/2024
AUGUST		
MISCELLANEOUS	7/30/2024	8/6/2024
VEHICLES / HEAVY EQUIPMENT	8/8/2024	8/15/2024
SEPTEMBER		
MISCELLANEOUS	8/29/2024	9/5/2024
VEHICLES / HEAVY EQUIPMENT	9/5/2024	9/12/2024
OCTOBER		
MISCELLANEOUS	9/26/2024	10/3/2024
VEHICLES / HEAVY EQUIPMENT	10/3/2024	10/10/2024
NOVEMBER		
MISCELLANEOUS	10/31/2024	11/7/2024
VEHICLES / HEAVY EQUIPMENT	11/7/2024	11/14/2024
DECEMBER		
MISCELLANEOUS	11/28/2024	12/5/2024
VEHICLES / HEAVY EQUIPMENT	12/5/2024	12/12/2024

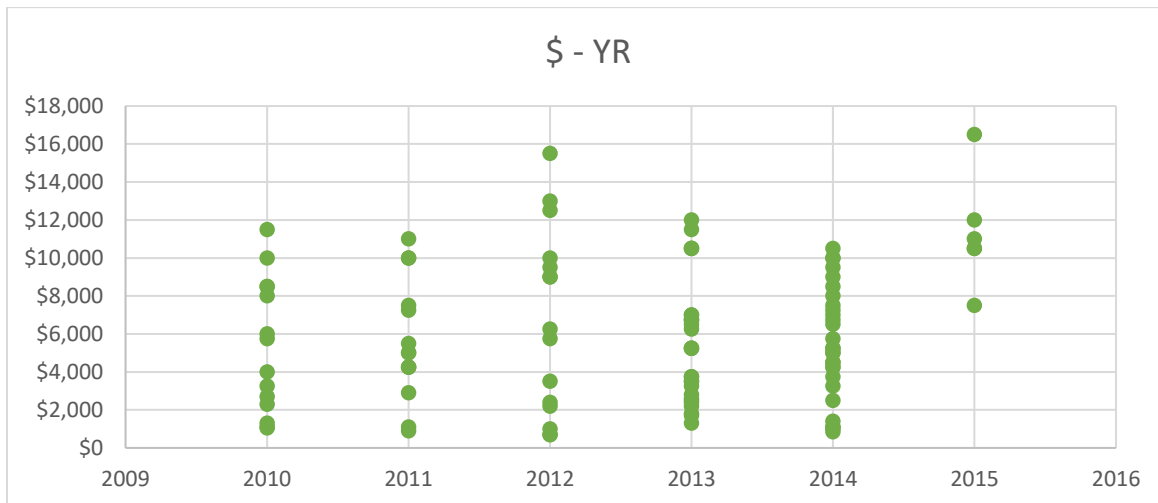
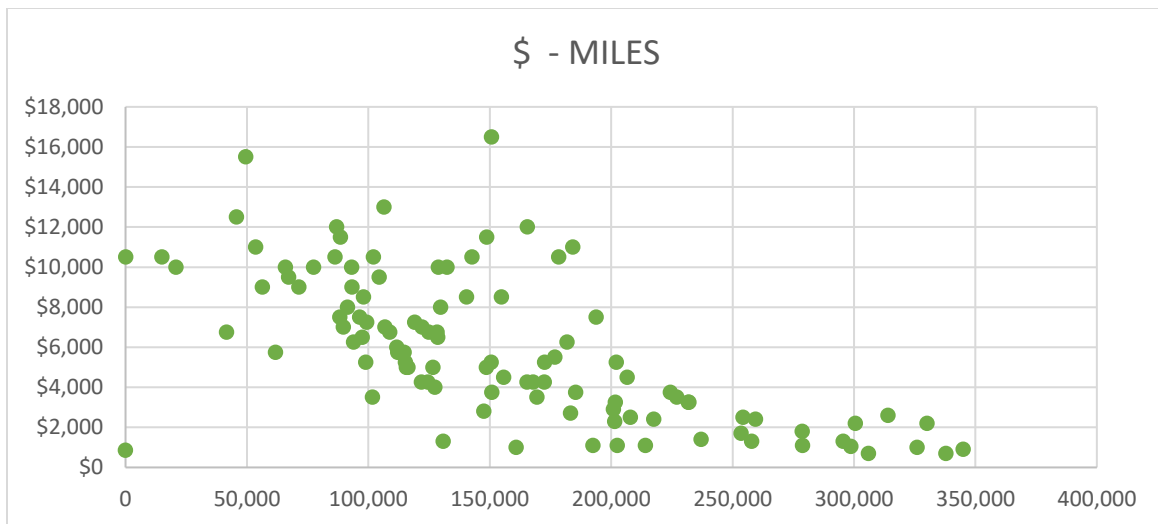
Exhibit B



To Generate an Estimated amount for your F-150 fleet to be auctioned, we ran a report on equipment-related sales in Jurupa Valley, CA, and Dixon, CA, from 2023 to the present.

We filter our information to provide a closer result to the specific years of the units from 2010-2015.

2010-2015 FORD F-150 / SALES: 2023 - 2024	
Total Units Sold	107
GAP	635,150
Avg.	5,936



At JJ Kane / Ken Porter Auctions, based on the characteristics of your fleet (Trim, model, YR., & Mileage),
We estimate prices as follows:

UNIT #	LICENSE #	VIN #	YEAR	MAKE	MODEL	TYPE	CURRENT MILEAGE	ESTIMATE
195	1343681	1FTMF1CW5AKB35387	2010	FORD	F150	PICKUP	136,011	\$4,500
200	1367509	1FTMF1EF7BKD22614	2011	FORD	F150	4 X 4 PICKUP	165,784	\$5,000
201	1367496	1FTMF1CF6BKD22610	2011	FORD	F150	PICKUP	134,850	\$5,000
203	1367497	1FTNF1CF2BKD22611	2011	FORD	F150	PICKUP	114,044	\$5,000
206	1405873	1FTMF1CF0CKD33040	2012	FORD	F150	PICKUP	105,706	\$5,000
208	1407340	1FTMF1CF6DFB61221	2013	FORD	F150	PICKUP	104,775	\$5,500
210	1407341	1FTMF1CF4DFB61220	2013	FORD	F150	PICKUP	112,255	\$5,000
213	1419229	1FTMF1CF9EKD33153	2014	FORD	F150	PICKUP	130,128	\$6,000
232	1490771	1FTMF1C84FKE52635	2015	FORD	F150	PICKUP	106,347	\$8,000
233	1490770	1FTMF1C88FKE52637	2015	FORD	F150	PICKUP	116,286	\$7,000

136	336907	1GBG6H1PXMJ106645	1991	CHEVY	C6	WATER TRUCK	40,001	\$9,500
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