



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

**FINANCE COMMITTEE MEETING  
AGENDA**

**WEDNESDAY, AUGUST 28, 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](mailto:administration@wvwd.org).

If you require additional assistance, please contact [administration@wvwd.org](mailto: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. Purchase Order Report - July 2024.
3. Treasurer's Report - July 2024.
4. Monthly Cash Disbursements Report - July 2024.
5. Monthly Revenue & Expenditures Report - July 2024.
6. Monthly Transfer Report - July 2024.
7. Preliminary Financial Report Fiscal Year 2023-24.
8. Adopt Resolution Adopting Updated Capacity Charges and Service Installation Charges and Adopt Ordinance Updating Water Service Rules and Regulations.

## **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 August 22, 2024.**

*Elvia Dominguez*

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**Elvia Dominguez, Board Secretary**



**BOARD OF DIRECTORS  
FINANCE COMMITTEE  
STAFF REPORT**

**DATE:** August 28, 2024  
**TO:** Finance Committee  
**FROM:** William Fox, Interim Chief Financial Officer  
**SUBJECT:** PURCHASE ORDER REPORT - JULY 2024

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**BACKGROUND:**

The West Valley Water District (“District”) generated thirty-two (32) Purchase Orders (“PO”) in the month of July 2024 to various vendors that provide supplies and services to the District. The total amount issued to PO’s for the month of July 2024 was **\$2,354,063.01**. A table listing all PO’s for July 2024 is shown in **Exhibit A**.

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

**FISCAL IMPACT:**

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

**STAFF RECOMMENDATION:**

Approve the July 2024 Purchase Order Report.

**ATTACHMENT(S):**

1. Exhibit A with July 2024 PO Report Attached

# Exhibit A

# Purchase Order Summary Report

## Purchase Order Detail

Issued Date Range 07/01/2024 - 07/31/2024



West Valley Water District, CA

PO Number	Description Vendor	Status Ship To	Issue Date Delivery Date	Trade Discount	Total
25-0002	Stock Order 7-2-24 00748 - YO FIRE	Outstanding West Valley Water District	7/2/2024 7/2/2024	0.00	16,145.00
25-0003	Purchase of capsule filters 01069 - HEYES FILTERS INC	Completed West Valley Water District	7/2/2024 7/16/2024	0.00	2,995.81
25-0004	Meter Order 6-27-24 00255 - AQUA-METRIC SALES CO	Outstanding West Valley Water District	7/2/2024 7/2/2024	0.00	10,388.28
25-0005	Camara Network Supplies 00326 - CDW GOVERNMENT INC	Completed West Valley Water District	7/2/2024 7/16/2024	0.00	2,342.20
25-0007	ClearGov Digital Budget Book FY24-25 02651 - CLEARGOV INC	Outstanding West Valley Water District	7/3/2024 7/17/2024	0.00	8,343.00
25-0008	Blanket PO for Chlorine for Wells W/O Treatment 01641 - HASA INC.	Partially Received West Valley Water District	7/2/2024 7/16/2024	0.00	40,000.00
25-0009	Blanket PO for Chlorine for East Complex 01641 - HASA INC.	Partially Received West Valley Water District	7/3/2024 7/17/2024	0.00	20,000.00
25-0010	Blanket PO for Wells With Treatment 01641 - HASA INC.	Partially Received West Valley Water District	7/3/2024 7/17/2024	0.00	10,000.00
25-0011	Safety First-Aid Cabinets and AED Services 02725 - CINTAS CORPORATION NO 2	Outstanding West Valley Water District	7/3/2024 7/17/2024	0.00	5,841.52
25-0012	Blanket PO for Chlorine for FBR 01641 - HASA INC.	Outstanding West Valley Water District	7/3/2024 7/17/2024	0.00	16,750.00
25-0013	FBR Monitoring Well Sampling 02267 - BLAINE TECH SERVICES INC	Partially Received West Valley Water District	7/3/2024 7/17/2024	0.00	14,874.00
25-0014	Blanket PO for Praestol Flocculant for FBR Plant 00810 - STERLING WATER TECHNOLOGIES LLC	Outstanding West Valley Water District	7/8/2024 7/22/2024	0.00	15,000.00
25-0015	Blanket PO for Phosphoric Acid for FBR Plant 01269 - UNIVAR USA INC	Outstanding West Valley Water District	7/3/2024 7/17/2024	0.00	15,000.00
25-0016	Purchase of valve components 02584 - SANTA FE SPRINGS WATER SYSTEMS CO	Outstanding West Valley Water District	7/4/2024 7/18/2024	0.00	8,057.63
25-0017	Blanket PO for Janitorial Services 02622 - COASTAL BUILDING SERVICES INC	Outstanding West Valley Water District	7/2/2024 7/16/2024	0.00	42,000.00
25-0018	Blanket PO for Landscape Maintenance Service 02623 - MARIPOSA LANDSCAPES INC	Outstanding West Valley Water District	7/2/2024 7/16/2024	0.00	100,000.00
25-0019	PVDF Tubing and Parts 00244 - HARRINGTON INDUSTRIAL PLASTICS	Completed West Valley Water District	7/8/2024 7/22/2024	0.00	3,079.50
25-0021	Blanket PO for Acedic Acid for FBR 01269 - UNIVAR USA INC	Partially Received West Valley Water District	7/3/2024 7/17/2024	0.00	50,000.00

## Purchase Order Summary Report

Issued Date Range 07/01/2024 - 07/31/2024

PO Number	Description Vendor	Status Ship To	Issue Date Delivery Date	Trade Discount	Total
25-0022	Blanket PO for Chlorine for Roemer Plant 01641 - HASA INC.	Partially Received West Valley Water District	7/3/2024 7/17/2024	0.00	59,000.00
25-0023	Blanket PO for Aluminum Chlorohydrate for FBR 00810 - STERLING WATER TECHNOLOGIES LLC	Outstanding West Valley Water District	7/3/2024 7/17/2024	0.00	32,500.00
25-0025	Check Stock Paper 00387 - ACOM SOLUTIONS INC	Completed West Valley Water District	7/5/2024 7/19/2024	0.00	620.64
25-0026	Blanket PO for Street Paving 01321 - MIKE ROQUET CONSTRUCTION, INC.	Partially Received West Valley Water District	7/8/2024 7/22/2024	0.00	350,000.00
25-0027	Blanket PO for Mechanic Repairs for Fleet 01514 - LEASE PLAN USA INC	Outstanding West Valley Water District	7/8/2024 7/22/2024	0.00	100,000.00
25-0028	Water bottles 02141 - CUSTOM WATER, INC	Completed West Valley Water District	7/10/2024 7/24/2024	0.00	1,293.20
25-0029	Water bottles 02141 - CUSTOM WATER, INC	Completed West Valley Water District	7/10/2024 7/24/2024	0.00	1,293.20
25-0030	Blanket PO - Bill Inserts 01052 - INFOSEND INC	Outstanding West Valley Water District	7/10/2024 7/24/2024	0.00	13,000.00
25-0031	Venue for ASBCSD Meeting 8/26 02782 - ENRIQUE GONZALEZ	Partially Received West Valley Water District	7/11/2024 7/25/2024	0.00	7,380.88
25-0032	Blanket PO for Compaction Services and Testing 01576 - HILLTOP GEOTECHNICAL, INC.	Outstanding West Valley Water District	7/8/2024 7/22/2024	0.00	75,000.00
25-0033	Blanket PO for Gasoline and Diesel for Fleet 02610 - PINNACLE PETROLEUM INC	Partially Received West Valley Water District	7/8/2024 7/22/2024	0.00	150,000.00
25-0034	Blanket PO for Security Alarms Monitoring & Repair 01470 - CRB SECURITY SOLUTIONS	Partially Received West Valley Water District	7/3/2024 7/17/2024	0.00	32,000.00
25-0035	Stock Order Meter Lids 7-11-24 00941 - OLDCASTLE INFRASTRUCTURE INC	Outstanding West Valley Water District	7/11/2024 7/11/2024	0.00	64,428.00
25-0036	Stock Order Meter Boxes 7-11-24 00941 - OLDCASTLE INFRASTRUCTURE INC	Outstanding West Valley Water District	7/11/2024 7/11/2024	0.00	67,077.50
25-0037	Butterfly Valve Installation for Roemer 02781 - C WELLS PIPELINE MATERIALS INC	Outstanding West Valley Water District	7/3/2024 7/17/2024	0.00	22,353.56
25-0038	Blanket PO for Federal Lobbyist Services 01587 - DAVID N M TURCH	Outstanding West Valley Water District	7/8/2024 7/22/2024	0.00	150,000.00
25-0039	Blanket PO for Aluminum Chlorohydrate for Roemer 00810 - STERLING WATER TECHNOLOGIES LLC	Outstanding West Valley Water District	7/3/2024 7/17/2024	0.00	69,300.00
25-0040	Blanket PO for Postage/Printing for Customer Bills 01052 - INFOSEND INC	Partially Received West Valley Water District	7/3/2024 7/17/2024	0.00	198,000.00
25-0041	Blanket PO for State Lobbyist 02705 - CALIFORNIA STRATEGIES & ADVOCACY LLC	Partially Received West Valley Water District	7/8/2024 7/22/2024	0.00	150,000.00
25-0042	16" Backwash valve for filter # 5 02584 - SANTA FE SPRINGS WATER SYSTEMS CO	Outstanding West Valley Water District	7/11/2024 7/25/2024	0.00	15,616.00

## Purchase Order Summary Report

Issued Date Range 07/01/2024 - 07/31/2024

PO Number	Description Vendor	Status Ship To	Issue Date Delivery Date	Trade Discount	Total
25-0043	WVWD History Book - 75th Anniversary 02741 - JEFF CRIDER	Outstanding West Valley Water District	7/11/2024 7/25/2024	0.00	25,000.00
25-0044	Access card reader in Pretreatment facility repair 01470 - CRB SECURITY SOLUTIONS	Outstanding West Valley Water District	7/12/2024 7/26/2024	0.00	1,500.00
25-0045	Emergency Service - CLA-VAL (Power Outage) 00641 - CLA VAL CO	Outstanding West Valley Water District	7/15/2024 7/29/2024	0.00	1,000.00
25-0046	Emergency Service - TESCO (Power Outage) 00097 - TESCO CONTROLS INC	Outstanding West Valley Water District	7/15/2024 7/29/2024	0.00	1,000.00
25-0047	Emergency Repairs for Quinn CAT - Backup Generator 01528 - QUINN COMPANY	Received West Valley Water District	7/31/2024 7/29/2024	0.00	2,483.25
25-0048	Filter cartridges for well with IX Treatment 01034 - HARMSCO INC	Completed West Valley Water District	7/16/2024 7/30/2024	0.00	40,959.74
25-0049	Computer Supplies July 2024 02325 - AMAZON.COM SALES INC	Completed West Valley Water District	7/15/2024 7/29/2024	0.00	1,547.88
25-0050	Engineering Project 7/16/24 00255 - AQUA-METRIC SALES CO	Outstanding West Valley Water District	7/16/2024 7/16/2024	0.00	18,786.00
25-0051	Adobe Acrobat Pro for teams - Subscription Renewal 00326 - CDW GOVERNMENT INC	Completed West Valley Water District	7/18/2024 8/1/2024	0.00	1,325.55
25-0052	Trojan UV Service Contract 00743 - TROJAN TECHNOLOGIES INC.	Outstanding West Valley Water District	7/18/2024 8/1/2024	0.00	11,786.00
25-0053	Emergency replacement of VFD 02637 - MCDONALD ELECTRIC INC	Outstanding West Valley Water District	7/18/2024 8/1/2024	0.00	11,434.00
25-0054	Treasure Services 01705 - CLIFTON LARSON ALLEN	Outstanding West Valley Water District	7/17/2024 7/31/2024	0.00	36,000.00
25-0055	Emergency breaker replacement 00016 - CED CREDIT OFFICE	Outstanding West Valley Water District	7/18/2024 8/1/2024	0.00	22,681.38
25-0056	Emergency repair of hydro plant breaker 02637 - MCDONALD ELECTRIC INC	Outstanding West Valley Water District	7/18/2024 8/1/2024	0.00	8,998.83
25-0057	Water Bottles - Blanket PO 02141 - CUSTOM WATER, INC	Outstanding West Valley Water District	7/17/2024 7/31/2024	0.00	15,000.00
25-0058	WVWD GIVE AWAY ITEMS 02546 - NEW RESOURCES GROUP INC	Completed West Valley Water District	7/22/2024 8/5/2024	0.00	9,414.68
25-0059	Janitorial supplies for the District 02642 - CLEANMART USA	Partially Received West Valley Water District	7/22/2024 8/5/2024	0.00	8,000.00
25-0060	WVWD Mugs 02788 - HELIX BRANDS LIMITED	Partially Received West Valley Water District	7/24/2024 8/7/2024	0.00	2,251.66
25-0061	Emergency Service Line Replacement 1642 Eucalyptus 00748 - YO FIRE	Completed West Valley Water District	7/24/2024 8/7/2024	0.00	1,643.40
25-0062		Received West Valley Water District	7/24/2024 8/7/2024	0.00	3,479.84
	02325 - AMAZON.COM SALES INC				

## Purchase Order Summary Report

Issued Date Range 07/01/2024 - 07/31/2024

PO Number	Description Vendor	Status Ship To	Issue Date Delivery Date	Trade Discount	Total
25-0063	Romer Afterbay fence 02377 - EL ROD FENCE CO, INC	Outstanding West Valley Water District	7/25/2024 8/8/2024	0.00	6,888.46
25-0064	New Lobby Office 01489 - ICON INC. GENERAL CONTRACTORS	Outstanding West Valley Water District	7/25/2024 8/8/2024	0.00	42,766.00
25-0065	Thompson Grant Platform 02791 - COLUMBIA BOOKS INC	Completed West Valley Water District	7/25/2024 8/8/2024	0.00	2,100.00
25-0066	Purchase of EZ 6200 00114 - HACH COMPANY	Outstanding West Valley Water District	7/25/2024 8/8/2024	0.00	61,103.32
25-0067	Conservation Kit Items 02546 - NEW RESOURCES GROUP INC	Completed West Valley Water District	7/24/2024 8/7/2024	0.00	6,447.65
25-0068	WVWD Socks 02792 - J. YUNGER BESPOKE INC	Completed West Valley Water District	7/25/2024 8/8/2024	0.00	2,217.50
25-0069	90 Day and Repairs to truck 138 01700 - PAUL FRANK GRAVESANDE	Completed West Valley Water District	7/24/2024 8/7/2024	0.00	1,975.00
25-0070	WVWD Public Outreach Event Items 02790 - BEL USA LLC	Completed West Valley Water District	7/25/2024 8/8/2024	0.00	6,698.82
25-0071	Computers for Customere Service July 2024 00326 - CDW GOVERNMENT INC	Outstanding West Valley Water District	7/26/2024 8/9/2024	0.00	11,718.96
25-0072	Adobe acrobat pro subcritption 4 users 00326 - CDW GOVERNMENT INC	Outstanding West Valley Water District	7/26/2024 8/9/2024	0.00	953.96
25-0073	Hydrant Meter and Backflow Supplies 00328 - AIR & HOSE SOURCE INC	Received West Valley Water District	7/29/2024 8/12/2024	0.00	1,222.97
25-0074	Exit rolling gate repair 00676 - AUTOMATED GATE SERVICES INC	Outstanding West Valley Water District	7/30/2024 8/13/2024	0.00	1,000.00
25-0075	Pump 4" 25HP VAC ASSIST - DIESEL 00489 - UNITED RENTALS NORTHWEST INC	Outstanding West Valley Water District	7/26/2024 8/9/2024	0.00	44,998.24

Purchase Order Count: (71)

Total Trade Discount: 0.00

Total: 2,354,063.01





**BOARD OF DIRECTORS  
FINANCE COMMITTEE  
STAFF REPORT**

**DATE:** August 28, 2024  
**TO:** Finance Committee  
**FROM:** William Fox, Interim Chief Financial Officer  
**SUBJECT:** TREASURER'S REPORT - JULY 2024

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**BACKGROUND:**

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

**DISCUSSION:**

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

**FISCAL IMPACT:**

Monthly Cost of \$3,100 was included in the FY 2024-25 annual budget.

**STAFF RECOMMENDATION:**

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

**ATTACHMENT(S):**

1. Exhibit A - 2024 July Treasurer Report

# EXHIBIT A

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

Institution/Investment Type	June 2024 Balance	July 2024 Balance	OPERATING CASH	Minimum Balance	Target Balance	Maximum Balance
<b>Funds Under Control of the District:</b>			Balance Available for Daily Operations	\$ 56,544,284.15	\$ 58,231,149.46	\$ 48,774,285.77
District Cash Drawers	\$ 4,300.00	\$ 4,300.00	<b>Total Operating Cash</b>	<b>\$ 56,544,284.15</b>	<b>\$ 58,231,149.46</b>	<b>\$ 48,774,285.77</b>
	<b>\$ 4,300.00</b>	<b>\$ 4,300.00</b>	<b>UNRESTRICTED RESERVES</b>			
Checking and Savings:			<b>CAPITAL RESERVES</b>			
Chase - General Government Checking	\$ 4,809,386.67	\$ 2,357,886.09	Capital Project Account - 100% FY 24-25	\$ 23,644,000.00	\$ 23,644,000.00	\$ 25,000,000.00
Chase - Special Rebate Checking	\$ -	\$ -	Capital Project Account-25% FY 25-26	\$ 2,432,833.00	\$ 2,432,833.00	\$ 8,000,000.00
Chase - UTC Routine Checking	\$ 5,000.56	\$ 5,000.56	Emergency Account	\$ (1,686,865.31)	\$ (3,373,730.62)	\$ (5,060,595.93)
Chase - UTC Non-Routine Checking	\$ 48,636.50	\$ 48,636.50		<b>\$ 24,389,967.69</b>	<b>\$ 22,703,102.38</b>	<b>\$ 27,939,404.07</b>
	<b>\$ 4,863,023.73</b>	<b>\$ 2,411,523.15</b>	<b>LIQUIDITY FUNDS</b>			
State of California, Local Agency Investment Fund*	\$ 322,625.60	\$ 6,846,385.18	Rate Stabilization Account	\$ 4,220,563.00	\$ 4,220,563.00	\$ 5,627,417.00
US Bank - Chandler Asset Mgmt	\$ 35,334,259.16	\$ 35,868,685.18	Operating Reserve Account	\$ 8,441,126.00	\$ 8,441,126.00	\$ 11,254,834.00
US Bank - Chandler Liquidity Fund	\$ 84,747,117.52	\$ 80,117,204.02		<b>\$ 12,661,689.00</b>	<b>\$ 12,661,689.00</b>	<b>\$ 16,882,251.00</b>
CalTrust Pooled Investment Fund - Short Term	\$ -	\$ -	<b>OTHER OPERATING RESERVES</b>			
CalTrust Pooled Investment Fund - Medium Term	\$ -	\$ -	Self-Insurance Reserve	\$ 5,000,000.00	\$ 5,000,000.00	\$ 5,000,000.00
U. S. Treasury Bills	\$ -	\$ -		<b>\$ 5,000,000.00</b>	<b>\$ 5,000,000.00</b>	<b>\$ 5,000,000.00</b>
Government Agencies (Federal Home Loan Bank)	\$ -	\$ -	<b>Total Unrestricted Reserves</b>	<b>\$ 42,051,656.69</b>	<b>\$ 40,364,791.38</b>	<b>\$ 49,821,655.07</b>
<b>Total</b>	<b>\$ 125,271,326.01</b>	<b>\$ 125,248,097.53</b>	<b>Total OP Cash &amp; UR Reserves</b>	<b>\$ 98,595,940.84</b>	<b>\$ 98,595,940.84</b>	<b>\$ 98,595,940.84</b>
Funds Under Control of Fiscal Agents:			<b>RESTRICTED RESERVES</b>			
<b>US BANK</b>			2016A Bond	\$ 194.79	\$ 194.79	\$ 194.79
2016A Bond - Principal & Payment Funds	\$ 192.55	\$ 193.33	Customer Deposit Accounts	\$ 5,115,476.78	\$ 5,115,476.78	\$ 5,115,476.78
2016A Bond - Interest Fund	\$ 1.45	\$ 1.46	Capacity Charge Acct Balance	\$ 18,536,679.91	\$ 18,536,679.91	\$ 18,536,679.91
<b>Total</b>	<b>\$ 194.00</b>	<b>\$ 194.79</b>	CIP account in LAIF for capital purposes	\$ 3,000,000.00	\$ 3,000,000.00	\$ 3,000,000.00
<b>Grand Total</b>	<b>\$ 125,271,520.01</b>	<b>\$ 125,248,292.32</b>	<b>Total Restricted Reserves</b>	<b>\$ 26,652,351.48</b>	<b>\$ 26,652,351.48</b>	<b>\$ 26,652,351.48</b>
			<b>Total Cash &amp; Investments</b>	<b>\$ 125,248,292.32</b>	<b>\$ 125,248,292.32</b>	<b>\$ 125,248,292.32</b>

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

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

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

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

## West Valley Water District Investment Memo – July 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 July 2024 (\$125,248,292.32) and June 2024 (\$125,271,520.01), CLA found the fund balance decreased by \$23,227.69 between July 2024 and June 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 July 31, 2024, CLA was able to confirm the District's cash and money-market securities were in accordance with the investment policy. CLA compared various financial documents for the District's cash and securities and found that all the District's holdings were in alignment with the requirements set forth in the investment policy.

In addition to ensuring that the District's money market funds attained the highest ranking provided by more than one NRSRO, the District also met the requirements outlined in Section 9.11 of the investment policy through its established relationship with Chandler Asset Management. With total assets under management of over \$35 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 July 31, 2024 is 0.24%. 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 – July 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 July 31, 2024, 74.6% 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 the Chandler report, the purchase dates for all medium-term notes fall within the five-year framework established in the investment policy.

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

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

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

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

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

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

Medium-term notes constitute 7.85% of the District's total investment balance as of July 31, 2024. Therefore, the District is following both the investment policy and the State of California's standards.

## West Valley Water District Investment Memo – July 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 July 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 8.51% of the District’s total investment balance as of July 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 0.25% of the District’s total investment balance as of July 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 – July 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 July 31, 2024, the District's Local Agency Investment Fund balance represents 5.47% of the District's entire portfolio. Therefore, the District is following the investment policy as well as the standards of the Local Agency Investment Guidelines.

Based on the LAIF performance report dated August 7, 2024, LAIF investments had a net-yield of 4.516%. Regarding portfolio composition, LAIF fund investments were split into the following categories (percentages may not total 100% due to rounding):

- Treasuries- 56.92%
- Agencies- 24.41%
- Certificates of Deposit/Bank Notes- 8.68%
- Commercial Paper- 6.56%
- Time Deposits- 2.84%
- Loans- 0.20%
- Corporate Bonds- 0.39%

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

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

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

Section 9.3 of the District's investment policy states "no limit will be placed on the percentage total in this category." The State of California also fails to establish a maximum percentage total for investment trusts per Government Code Section 16340. As of the period ending July 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 – July 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 July 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 July 2024 (\$2,357,886.09) and June 2024 (\$4,809,386.67), CLA observed a decrease in the July 2024 balance of \$2,451,500.58 versus June 2024 and variance is a result of regular activities.

During our review of the July 2024 Chase General Governmental Checking account bank statement, it was noted that there were 16 fraudulent activities totaling \$21,424.18. 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 July 11, there was cash disbursement from U.S. Bank Chandler custodial account to Chase checking account for \$5,000,000. On July 12, there was a remote deposit for \$3,481,888.49 which includes two checks of \$1.75M and \$1.73M for developer project D23011 and D23012 respectively. On July 19, there was a wire payment for \$3,886,693.94 to PCL Construction for Roemer expansion project.

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

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



## West Valley Water District Investment Memo – July 2024

Section 9.12 of the investment policy asserts that “there is no limit on the percentage of the portfolio that may be invested in bank deposits.” Similarly, the State of California’s Government Code for Allowable Investment Instruments fails to dictate any portfolio standards for general bank deposit accounts. Although no maximum has been established for amounts invested in bank deposits by the investment policy or the State of California, CLA can verify that as of July 31, 2024, the District had 1.93% 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 July 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 July 31, 2024, the District’s investments in four securities categorized as supranationals was 1.15% of the total portfolio and securities maintained a maturity date of less than five years from the original purchase date. CLA can confirm that the District’s supranational investments meet the standards of both the investment policy and the State of California.

## West Valley Water District Reserve Memo – July 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 July 31, 2024, ending balance of \$194.79 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 June 2024 Treasurer’s Report reconciles with the District’s general ledger. The July 31, 2024, balance of \$5,115,476.78 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 \$18,536,679.91 presented on the July 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, there were no designations or allocations for District funding towards any Capital Improvement Projects at that time. Later the fund has been transferred to the Chandler accounts as the CFO believes the Chandler accounts earn a higher interest rate.

**Capital Reserve Funds**

**Capital Project Account** – The capital project account is used for the funding of new capital assets or the rehabilitation, enhancement, or replacement of capital assets when they reach the end of their useful lives. Per the requirements of the District’s reserve policy, “the minimum target level WVWD will strive for is 100% of its then-current year fiscal year from the Capital Improvement Budgets plus 25% of the amount estimated to be needed the following fiscal year, less minimum levels established for the

## West Valley Water District Reserve Memo – July 2024

Emergency Account.” The District currently maintains a balance of \$26,076,833.00 (\$23,644,000.00 for fiscal year 2024-25 and \$2,432,833.00 for fiscal year 2025-26) 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 July 31, 2024 by comparing the board-approved Fiscal Year 2024-25 Capital Improvement Budget which indicates a total CIP for fiscal year 2024-25 of \$23,644,000.00. The reserve policy only requires the district to maintain 25% of the amount estimated to be needed the following fiscal year 2025-26 which amounts to \$2,432,833.00, 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 July 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 \$168,686,530.69. As of July 31, 2024, the emergency account represents a balance of \$1,686,865.31 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 2024-25 board-approved budget, the District anticipates operating expense of \$34,233,454.00 for the current fiscal year. The District’s current balance of \$4,220,563.00 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 2024-25 board-approved budget, CLA can confirm the District has an operating expenses budget of \$34,233,454.00. As of July 31, 2024, the operating reserve account maintains a balance of \$8,441,126.00, 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 the District is yet to receive quote for an updated self-insurance amount from the Actuary. Based on the conversations with District’s Finance Manager, they will reach out to their actuarial firm to expediate the study to determine adequate self-insurance amount.

**Balance Available for Daily Operations** – This balance represents the District’s total cash balance less any fund requirements. For the month ending July 31, 2024, the District had a total of \$125,248,292.32 in various institutional accounts. The required reserve balances by type total \$68,704,008.17 and are categorized as follows:

## West Valley Water District Reserve Memo – July 2024

- Restricted Funds- \$26,652,351.48
- Capital Reserve Funds- \$24,389,967.69
- Liquidity Funds- \$12,661,689.00
- Other Reserves- \$5,000,000.00

Based on the District's Treasurer's Report, which indicates a total cash and investment balance of \$125,248,292.32 and fund requirements of \$68,704,008.17 the fund balance available for daily operations reconciles to the July 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 July 2024 Treasurer's Report. The Treasurer's Report indicates that West Valley Water District's total cash, investment, and reserve balances as of July 31, 2024, total \$125,248,292.32. 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  
07/31/2024

U.S. Bank - Chandler Asset Management		
Money Market	295,342.90	A
Commercial Paper	-	A
Federal Agency Obligations	10,661,203.85	A
U.S. Government	93,440,406.35	A
Corporate Bonds	9,832,053.10	A
Municipal Bonds	313,170.00	A
Supranational	1,443,713.00	A
Negotiable CD	-	A
<b>Total U.S. Bank - Chandler Asset Management Funds</b>	<b>115,985,889.20</b>	

Checking and Savings		
Bank of Hope	-	B
Chase-1653 (Operating Account)	2,357,886.09	B
Chase-1368	5,000.56	B
Chase-1392	48,636.50	B
Chase-5993 (Rebate Account)	-	B
2016A Bond - Principal & Payment Funds	193.33	B
2016A Bond - Interest Fund	1.46	B
District Cash Drawers	4,300.00	C
<b>Total Checking and Savings</b>	<b>2,416,017.94</b>	

CalTRUST Short Term Fund	-	A
CalTRUST Medium Term Fund	-	A
LAIF	6,846,385.18	A

**Total July 31, 2024 District Funds** **125,248,292.32**

The balances indicated above are as of July 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 07/31/24, West Valley Water District is in

Security Type	Maximum per Investment Policy	Balance
Commercial Paper	25%	-
Federal Agency Obligations	30%	10,661,203.85
U.S. Government	No Limit	93,440,406.35
Municipal Bonds	20%	313,170.00
LAIF	No Limit	6,846,385.18
CalTRUST	No Limit	-
Negotiable CD	30%	-
Medium Term Notes (Corporate Bonds)	30%	9,832,053.10
Money Market	20%	295,342.90
Bank Deposits	No Limit	2,416,017.94
Supranational	30%	1,443,713.00
		125,248,292.32
<b>Funds Excluded from Policy</b>	2016A	-
<b>Total July 31, 2024 District Funds</b>		<b>125,248,292.32</b>

Asset Class	July 2024	
	(% of Total Investments)	Maximum Portfolio (%)
Commercial Paper	0.00%	25%
Federal Agency Obligations	8.51%	30%
U.S. Government	74.60%	No Limit
Municipal Bonds	0.25%	20%
LAIF	5.47%	No Limit
CalTRUST	0.00%	No Limit
Negotiable CD	0.00%	30%
Medium Term Notes (Corporate Bonds)	7.85%	30%
Money Market	0.24%	20%
Bank Deposits	1.93%	No Limit
Supranational	1.15%	30%

West Valley Water District  
Bond Analysis  
July 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 - 912797KB2	9,979,500.00	P-1	Yes	5/21/2024	8/15/2024	0.2
U S Treasury Bill - 912797LA3	23,386,495.00	P-1	Yes	7/10/2024	9/3/2024	0.1
U S Treasury Bill - 912797LT2	21,764,160.00	P-1	Yes	6/18/2024	10/15/2024	0.3
U S Treasury Bill - 912797LG0	5,964,840.00	P-1	Yes	5/13/2024	9/10/2024	0.3
U S Treasury Bill - 912797LU9	18,777,130.00	P-1	Yes	6/26/2024	10/22/2024	0.3
First American Govt Obligation Fund Class Y - 31846V203	245,079.02	Aaa	Yes	various		
<b>Total Liquidity Fund</b>	<b>80,117,204.02</b>					

**Money Market Fund**

Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 02/29/2024	Rated A or Equivalent?	Purchase Date	Maturity	Investment Maturity (Years)
First American Govt Obligation Fund Class Y - 31846V203	50,263.88	Aaa	Yes	various		
<b>Total Money Market</b>	<b>50,263.88</b>					

**Federal Agency Obligations**

Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 02/29/2024	Rated A or Equivalent?	Purchase Date	Maturity	Investment Maturity (Years)
FFCB- 3133EKP75	248,742.50	Aaa	Yes	10/15/2019	9/17/2024	4.9
Federal Farm Credit Bks - 3133ENZ94	498,765.00	Aaa	Yes	11/16/2022	11/18/2027	4.9
F N M A - 3135G0X24	93,566.45	Aaa	Yes	1/8/2020	1/7/2025	4.9
Federal Home Loan Mortgage Company - 3137EAEPO	279,701.85	Aaa	Yes	2/13/2020	2/12/2025	4.9
F N M A Deb - 3135G03U5	164,796.30	Aaa	Yes	4/22/2020	4/22/2025	4.9
F N M A - 3135G04Z3	274,537.65	Aaa	Yes	6/17/2020	6/17/2025	4.9
F H L M C - 3137EAEU9	335,429.50	Aaa	Yes	7/21/2020	7/21/2025	4.9
F N M A - 3135G05X7	487,289.70	Aaa	Yes	10/6/2020	8/25/2025	4.8
Federal Home Loan Bks - 3130AJXA2	286,479.00	Aaa	Yes	10/7/2020	9/12/2025	4.9
FHLMC MTN - 3137EAEX3	209,587.40	Aaa	Yes	9/23/2020	9/23/2025	4.9
F N M A - 3135G06G3	474,995.00	Aaa	Yes	11/1/2020	11/7/2025	4.9
Federal Home Loan Bks - 3130AKFA9	472,645.00	Aaa	Yes	12/16/2020	12/12/2025	4.9
Federal Home Loan Bks - 3130ATUS4	501,630.00	Aaa	Yes	1/31/2023	12/10/2027	4.8
FHLMC Multiclass Mtg Partn - 3137FG6X8	489,670.00	Aaa	Yes	1/23/2024	5/25/2028	4.3
Federal Home Loans Bks - 3130AWMN7	505,550.00	Aaa	Yes	7/26/2023	6/9/2028	4.8
Federal Home Loans Bks - 3130AWN63	503,805.00	Aaa	Yes	8/16/2023	6/30/2028	4.8
Federal Home Loans Bks - 3130AWTR1	759,742.50	Aaa	Yes	9/7/2023	9/8/2028	4.9
Federal Farm Credit Bks - 3133EPC45	511,570.00	Aaa	Yes	11/27/2023	11/13/2028	4.9
Federal Home Loans Bks - 3130AXQK7	514,790.00	Aaa	Yes	12/7/2023	12/8/2028	4.9
Federal Farm Credit Bks - 3133EPN50	757,462.50	Aaa	Yes	1/3/2024	12/15/2028	4.9
F H L M C Multiclass Mtg Partn - 3137FKUP9	292,596.00	Aaa	Yes	1/3/2024	12/25/2028	4.9
Federal Farm Credit Bks - 3133EPW84	745,477.50	Aaa	Yes	2/5/2024	1/18/2029	4.9
F H L M C Multiclass Mtg Partn - 3137FKZZ2	485,980.00	Aaa	Yes	1/18/2024	1/25/2029	5.0
Federal Home Loan Bks - 3130AVBD3	766,395.00	Aaa	Yes	4/25/2024	3/9/2029	4.8
<b>Total Federal Agency Obligations</b>	<b>10,661,203.85</b>					

**Negotiable Certificate of Deposit**

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

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

Municipal Bonds						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 02/29/2024	Rated A or Equivalent?	Purchase Date	Maturity	Investment Maturity (Years)
California ST Taxable Vr Purp Go - 13063D7D4	313,170.00	Aa2	Yes	10/4/2023	10/1/2028	4.9
<b>Total Municipal Bonds</b>	<b>313,170.00</b>					

Supranational						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 02/29/2024	Rated A or Equivalent?	Inception Date	Maturity	Investment Maturity (Years)
International Finance Corp - 45950KCR9	247,917.50	Aaa	Yes	7/12/2021	10/16/2024	3.2
International Bank M T N - 459058JL8	190,180.00	Aaa	Yes	10/22/2020	10/28/2025	4.9
Inter American Devel Bk - 4581X0DV7	470,810.00	Aaa	Yes	4/13/2021	4/20/2026	5.0
International Bank M T N - 459058KT9	293,853.00	Aaa	Yes	7/18/2023	7/12/2028	4.9
Inter American Devel Bk - 4581X0DC9	240,952.50	Aaa	Yes	12/8/2023	9/18/2028	4.7
<b>Total Supranational</b>	<b>1,443,713.00</b>					

U.S. Corporate						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 02/29/2024	Rated A or Equivalent?	Inception Date	Maturity	Investment Maturity (Years)
Caterpillar Fini Service - 14913RUAJ9	457,618.50	A2	Yes	3/18/2024	2/27/2029	4.9
Cisco Sys Inc - 17275RBR2	407,456.00	A1	Yes	3/13/2024	2/26/2029	4.9
Paccar Financial Corp - 69371RR40	119,864.40	A1	Yes	8/3/2021	8/9/2024	3.0
Paccar Financial Corp - 69371RR73	231,305.80	A1	Yes	3/31/2022	4/7/2025	3.0
Pfizer Inc Sr Glbl Nto - 717081EX7	120,742.50	A2	Yes	6/3/2020	5/28/2025	4.9
Microsoft Corp - 594918BJ2	392,708.00	Aaa	Yes	1/20/2023	11/3/2025	2.7
State Str Corp - 857477BR3	78,527.20	A1	Yes	2/27/2022	2/6/2026	3.9
Apple Inc. - 037833EB2	165,324.25	Aaa	Yes	2/5/2021	2/8/2026	4.9
Unitedhealth Group Inc. - 91324PEC2	56,423.40	A2	Yes	6/16/2021	5/15/2026	4.8
Walmart Inc - 931142ER0	55,995.60	Aa2	Yes	9/8/2021	9/17/2026	5.0
Honeywell International - 438516BL9	287,121.00	A2	Yes	12/13/2022	11/1/2026	3.8
Duke Energy Carolinas - 26442CAS3	289,134.00	Aa3	Yes	10/28/2022	12/1/2026	4.0
Target Corp - 87612EBM7	131,983.60	A2	Yes	1/19/2022	1/15/2027	4.9
Procter Gamble Co The - 742718FV6	282,903.00	Aa3	Yes	2/1/2022	2/1/2027	4.9
Charles Schwab Corp - 808513BY0	89,618.25	A2	Yes	3/1/2022	3/3/2027	4.9
Berkshire Hathaway Fin - 084664CZ2	265,700.40	Aa2	Yes	3/7/2022	3/15/2027	5.0
Blackrock Inc - 09247XAN1	242,527.50	Aa3	Yes	4/27/2022	3/15/2027	4.8
Northern Tr Corp Sr Nt - 665859AW4	296,019.00	A2	Yes	5/5/2022	5/10/2027	4.9
Unitedhealth Group Inc - 91324PEG3	298,683.45	A2	Yes	5/17/2022	5/15/2027	4.9
Walmart Inc - 931142EX7	247,717.50	Aa2	Yes	9/12/2022	9/9/2027	4.9
Apple Inc - 037833DK3	240,200.00	Aaa	Yes	2/1/2023	11/13/2027	4.7
Toyota Mtr Cr Corp - 89236TKQ7	356,647.20	A1	Yes	1/9/2023	1/12/2028	4.9
Mastercard Incorporated - 57636QAW4	407,880.00	Aa3	Yes	3/9/2023	3/9/2028	4.9
Public Service Electric - 74456QBU9	339,608.50	A1	Yes	6/22/2023	5/1/2028	4.8
Florida Pwr Lt Co - 341081GN1	348,537.00	Aa2	Yes	6/22/2023	5/15/2028	4.8
Merck Co Inc - 58933YBH7	397,256.00	A1	Yes	5/17/2023	5/17/2028	4.9
Prologis LP - 74340XCG4	252,470.00	A3	Yes	6/27/2023	6/15/2028	4.9
National Rural Util Coop - 63743HFN7	253,105.00	A2	Yes	2/5/2024	2/7/2029	4.9
Air Products and Chemicals Inc - 009158BH8	402,684.00	A2	Yes	5/17/2024	2/8/2029	4.7
Eli Lilly Co - 532457CK2	267,297.55	A1	Yes	2/7/2024	2/9/2029	4.9
John Deere Capital Corporation - 24422EXT1	426,342.00	A1	Yes	6/11/2024	6/11/2029	4.9
Home Depot Inc - 437076DC3	404,932.00	A2	Yes	6/25/2024	6/25/2029	4.9
Pepsico Inc Sr Nt - 713448FX1	327,788.50	A1	Yes	7/15/2024	7/17/2029	4.9
Toronto Dominion Bank - 89115A2Y7	404,232.00	A1	Yes	4/10/2024	4/5/2029	4.9
Bank of Montreal - 06367WB85	243,830.00	A2	Yes	8/6/2021	5/1/2025	3.7
Royal Bank of Canada - 78015K7H1	241,870.00	A1	Yes	5/20/2021	6/10/2025	4.0
<b>Total U.S. Corporate</b>	<b>9,832,053.10</b>					

U.S. Government						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 02/29/2024	Rated A or Equivalent?	Inception Date	Maturity	Investment Maturity (Years)
U. S. Treasury Note - 91282CLC3	702,408.00	Aaa	Yes	7/30/2024	7/31/2029	4.9
U.S. Treasury Note - 912828YV6	246,920.00	Aaa	Yes	12/11/2019	11/30/2024	4.9
U.S. Treasury Note - 912828Z52	490,985.00	Aaa	Yes	5/9/2021	1/31/2025	3.7
U.S. Treasury Note- 912828ZF0	485,650.00	Aaa	Yes	2/24/2021	3/31/2025	4.0
U.S. Treasury Note - 912828ZL7	483,475.00	Aaa	Yes	1/13/2021	4/30/2025	4.2
U.S. Treasury Note - 912828ZT0	481,295.00	Aaa	Yes	12/16/2020	5/31/2025	4.4
U.S. Treasury Note - 91282CAB7	478,405.00	Aaa	Yes	12/16/2020	7/31/2025	4.6
U.S. Treasury Note - 91282CAJ0	476,680.00	Aaa	Yes	12/1/2020	8/31/2025	4.7
U.S. Treasury Note - 91282CAT8	473,905.00	Aaa	Yes	12/1/2020	10/31/2025	4.8
U.S. Treasury Note - 91282CBC4	471,895.00	Aaa	Yes	1/8/2021	12/31/2025	4.9
U.S. Treasury Note - 91282CBH3	470,510.00	Aaa	Yes	2/16/2021	1/31/2026	4.9
U.S. Treasury Note - 91282CBQ3	470,195.00	Aaa	Yes	3/4/2021	2/28/2026	4.9
U.S. Treasury Note - 91282CCF6	234,355.00	Aaa	Yes	6/28/2021	5/31/2026	4.9
U.S. Treasury Note- 91282CCP4	465,430.00	Aaa	Yes	9/17/2021	7/31/2026	4.8
U.S. Treasury Note - 91282CCW9	465,470.00	Aaa	Yes	11/29/2021	8/31/2026	4.7
U.S. Treasury Note- 91282CCZ2	465,900.00	Aaa	Yes	12/15/2021	9/30/2026	4.7
U S Treasury Note - 91282CDK4	467,675.00	Aaa	Yes	10/20/2022	11/30/2026	4.1
U S Treasury Note - 91282CEF4	480,135.00	Aaa	Yes	11/2/2022	3/31/2027	4.4
U.S. Treasury Note - 91282CEN7	482,540.00	Aaa	Yes	6/6/2022	4/30/2027	4.8
U S Treasury Note - 91282CET4	432,508.50	Aaa	Yes	7/8/2022	5/31/2027	4.8
U S Treasury Note - 91282CEW7	488,945.00	Aaa	Yes	10/20/2022	6/30/2027	4.6
U S Treasury Note - 91282CFH9	238,416.85	Aaa	Yes	10/6/2022	8/31/2027	4.8
U S Treasury Note - 91282CFM8	501,310.00	Aaa	Yes	10/24/2022	9/30/2027	4.9
U S Treasury Note - 91282CFU0	501,330.00	Aaa	Yes	11/18/2022	10/31/2027	4.9
U S Treasury Note - 9128283F5	472,580.00	Aaa	Yes	11/28/2022	11/15/2027	4.9
U S Treasury Note - 91282CGC9	597,306.00	Aaa	Yes	1/26/2023	12/31/2027	4.9
U S Treasury Note - 91282CHX2	608,952.00	Aaa	Yes	9/27/2023	8/31/2028	4.9
U S Treasury Note - 91282CDF5	449,765.00	Aaa	Yes	1/30/2024	10/31/2028	4.7
U S Treasury Note - 9128285M8	483,340.00	Aaa	Yes	1/19/2024	11/15/2028	4.8
<b>Total U.S. Government</b>	<b>13,568,281.35</b>					

**US Bank - Chandler Asset Mgmt**  
 July 2024 Bond Total per Treasurer's Report      35,868,685.18  
 Total Per July 2024 Chandler Statement      35,868,685.18  
 Variance      -

**US Bank - Chandler Liquidity Fund**  
 July 2024 Bond Total per Treasurer's Report      80,117,204.02  
 Total Per July 2024 Chandler Statement      80,117,204.02  
 Variance      -





**BOARD OF DIRECTORS  
FINANCE COMMITTEE  
STAFF REPORT**

**DATE:** August 28, 2024  
**TO:** Finance Committee  
**FROM:** William Fox, Interim Chief Financial Officer  
**SUBJECT:** MONTHLY CASH DISBURSEMENTS REPORT - JULY 2024

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**BACKGROUND:**

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

**DISCUSSION:**

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

**FISCAL IMPACT:**

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

**STAFF RECOMMENDATION:**

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

**ATTACHMENT(S):**

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

# EXHIBIT A

**WEST VALLEY WATER DISTRICT**

CASH DISBURSEMENT REPORT  
JULY 2024

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
7884	360 GLOBAL TECHNOLOGY LLC	SERVICES AUGUST 2024	\$ 500.00	
7885	ABF PRINTS INC	CANVAS PRINTS	\$ 474.10	
7885	ABF PRINTS INC	BUSINESS CARDS-KIMBERLY CERON	\$ 59.26	
7886	AIR & HOSE SOURCE INC	MAINTENANCE SUPPLIES	\$ 16.78	
7886	AIR & HOSE SOURCE INC	VEHICLE MAINTENANCE	\$ 9.70	
7887	AUTOMATED GATE SERVICES INC	ROEMER SUPPLIES	\$ 217.50	
7888	BEHRENS AND ASSOCIATES INC	Custom Acoustical Enclosure	\$	4,480.00
7888	BEHRENS AND ASSOCIATES INC	Custom Acoustical Enclosure	\$	18,957.88
7889	BEST BEST & KRIEGER LLP	LEGAL FEES-MAY 2024	\$ 6,725.06	
7889	BEST BEST & KRIEGER LLP	LEGAL FEES-MAY 2024	\$ 2,017.00	
7889	BEST BEST & KRIEGER LLP	LEGAL FEES-MAY 2024	\$ 577.50	
7889	BEST BEST & KRIEGER LLP	LEGAL FEES-MAY 2024	\$ 1,078.00	
7889	BEST BEST & KRIEGER LLP	LEGAL FEES-MAY 2024	\$ 78.32	
7889	BEST BEST & KRIEGER LLP	LEGAL FEES-MAY 2024	\$ 4,695.20	
7889	BEST BEST & KRIEGER LLP	LEGAL FEES-MAY 2024	\$ 30,208.25	
7889	BEST BEST & KRIEGER LLP	LEGAL FEES-MAY 2024	\$ 7,355.00	
7890	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 15.00	
7890	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-VARIOUS	\$ 307.50	
7890	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-VARIOUS	\$ 55.50	
7890	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-VARIOUS	\$ 36.00	
7890	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-VARIOUS	\$ 90.00	
7890	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 31.50	
7890	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 50.00	
7890	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 1,150.00	
7890	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 1,150.00	
7890	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 154.50	
7890	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 36.00	
7890	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 90.00	
7890	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 1,715.00	
7890	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 1,715.00	
7890	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 202.50	
7890	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 142.50	
7890	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-VARIOUS	\$ 1,130.00	
7890	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-VARIOUS	\$ 148.00	
7890	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 1,150.00	
7890	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 1,715.00	
7890	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 1,150.00	
7890	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 243.00	
7890	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 243.00	
7890	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-VARIOUS	\$ 267.50	
7890	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-VARIOUS	\$ 267.50	
7890	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-VARIOUS	\$ 1,695.00	
7890	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 620.00	
7890	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 267.50	
7890	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-VARIOUS	\$ 123.50	
7890	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-VARIOUS	\$ 90.00	
7890	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-VARIOUS	\$ 17.50	
7890	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-VARIOUS	\$ 17.50	
7890	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-VARIOUS	\$ 1,130.00	
7890	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-VARIOUS	\$ 1,130.00	
7890	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 123.50	
7890	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 90.00	
7890	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
7890	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	

**WEST VALLEY WATER DISTRICT**

CASH DISBURSEMENT REPORT  
JULY 2024

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
7890	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ARSENIC	\$ 1,715.00	
7890	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ARSENIC	\$ 79.50	
7892	FASTENAL COMPANY	SHOP SUPPLIES	\$ 897.55	
7892	FASTENAL COMPANY	SHOP SUPPLIES	\$ 118.79	
7893	HACH COMPANY	ROEMER SUPPLIES	\$ 620.87	
7894	HARRINGTON INDUSTRIAL PLASTICS	PRODUCTION SUPPLIES	\$ 267.80	
7894	HARRINGTON INDUSTRIAL PLASTICS	PRODUCTION SUPPLIES	\$ 674.62	
7895	LEASE PLAN USA INC	Blanket PO for Mechanic Repairs for Fleet	\$ 7,271.79	
7896	LIEBERT CASSIDY WHITMORE	HR LEGAL FEES	\$ 441.00	
7896	LIEBERT CASSIDY WHITMORE	HR LEGAL FEES	\$ 2,827.50	
7897	LIEBERT CASSIDY WHITMORE	HR MEMBERSHIP	\$ 5,385.00	
7898	MCMASTER-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 718.60	
7898	MCMASTER-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 607.84	
7898	MCMASTER-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 960.51	
7898	MCMASTER-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 466.81	
7898	MCMASTER-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 572.18	
7898	MCMASTER-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 930.41	
7898	MCMASTER-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 152.50	
7898	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 76.11	
7898	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 291.81	
7898	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 187.61	
7898	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 237.41	
7898	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 140.47	
7899	OFFICE SOLUTIONS BUSINESS PRODUCTS & SERVICES	OFFICE SUPPLIES	\$ 306.82	
7900	SAFETY COMPLIANCE COMPANY	FIELD SAFETY MEETING 5/28/24	\$ 225.00	
7900	SAFETY COMPLIANCE COMPANY	FIELD SAFETY MEETING 6/11/24	\$ 225.00	
7900	SAFETY COMPLIANCE COMPANY	OFFICE SAFETY MEETING 6/11/24	\$ 200.00	
7901	ARAIZA, ANTHONY W	MEDICARE PART B APRIL-JUNE 2024	\$ 1,048.20	
7902	ARAIZA, DIANA	MEDICARE PART B APRIL-JUNE 2024	\$ 1,048.20	
7903	CASEY, MATTHEW P	MEDICARE PART B APRIL-JUNE 2024	\$ 733.80	
7904	CHANDLER ASSET MANAGEMENT	SERVICES JUNE 2024	\$ 7,298.27	
7905	CURTIS, DEVI A	MEDICARE PART B APRIL-JUNE 2024	\$ 1,048.20	
7906	CURTIS, MITCHELL A	MEDICARE PART B APRIL-JUNE 2024	\$ 1,048.20	
7907	DCSE INC	Providing a fully supported 811	\$ 7,950.00	
7908	ERS INDUSTRIAL SERVICES INC.	Filter 5 clarifier emergency repair	\$	33,840.00
7909	FASTENAL COMPANY	SHOP SUPPLIES	\$ 289.68	
7909	FASTENAL COMPANY	SHOP SUPPLIES	\$ 286.05	
7909	FASTENAL COMPANY	SHOP SUPPLIES	\$ 881.73	
7910	GETZ, BETTY	MEDICARE PART B APRIL-JUNE 2024	\$ 524.10	
7911	HANNA, DIANA G	MEDICARE PART B APRIL-JUNE 2024	\$ 524.10	
7912	HANNA, DONALD R	MEDICARE PART B APRIL-JUNE 2024	\$ 524.10	
7913	HASA INC.	CHEMICALS-WELLS	\$ 313.11	
7913	HASA INC.	CHEMICALS-WELLS	\$ 180.64	
7913	HASA INC.	CHEMICALS-WELLS	\$ 156.55	
7913	HASA INC.	CHEMICALS-WELLS	\$ 108.38	
7913	HASA INC.	CHEMICALS-WELLS	\$ 325.15	
7913	HASA INC.	CHEMICALS-WELLS	\$ 289.02	
7913	HASA INC.	CHEMICALS-WELLS	\$ 108.38	
7913	HASA INC.	CHEMICALS-WELLS	\$ 144.51	
7913	HASA INC.	CHEMICALS-WELLS	\$ 3.92	
7913	HASA INC.	CHEMICALS-WELLS	\$ 261.02	
7913	HASA INC.	CHEMICALS-WELLS	\$ 240.85	
7913	HASA INC.	CHEMICALS-WELLS	\$ 361.28	
7913	HASA INC.	CHEMICALS-WELLS	\$ 289.02	

**WEST VALLEY WATER DISTRICT**

CASH DISBURSEMENT REPORT  
JULY 2024

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
7913	HASA INC.	CHEMICALS-WELLS	\$ 240.85	
7913	HASA INC.	CHEMICALS-WELLS	\$ 240.85	
7913	HASA INC.	CHEMICALS-PERCHLORATE	\$ 505.79	
7913	HASA INC.	CHEMICALS-PERCHLORATE	\$ 481.70	
7914	HILLTOP GEOTECHNICAL, INC.	Compaction Services and Testing	\$ 4,800.00	
7914	HILLTOP GEOTECHNICAL, INC.	Compaction Services and Testing	\$ 4,800.00	
7915	INFOSEND INC	JUNE 2024 NEWSLETTERS	\$ 1,749.75	
7916	JONATHAN BARFIELD	D3 & T3 EXAM FEE	\$ 200.00	
7917	KRUEGER, WILLIAM E	MEDICARE PART B APRIL-JUNE 2024	\$ 1,677.00	
7918	LANE, JAN	MEDICARE PART B APRIL-JUNE 2024	\$ 524.10	
7919	LONG, MARVALINE	MEDICARE PART B JAN-MAR 2024	\$ 733.80	
7919	LONG, MARVALINE	MEDICARE PART B APRIL-JUNE 2024	\$ 733.80	
7920	MARTINEZ, ISABEL M	MEDICARE PART B APRIL-JUNE 2024	\$ 524.10	
7921	MARTINEZ, RAYMOND	MEDICARE PART B APRIL-JUNE 2024	\$ 524.10	
7922	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 411.10	
7923	RECYCLED AGGREGATE MATERIALS CO INC	SHOP SUPPLIES	\$ 64.79	
7923	RECYCLED AGGREGATE MATERIALS CO INC	SHOP SUPPLIES	\$ 253.90	
7923	RECYCLED AGGREGATE MATERIALS CO INC	DISPOSAL FEES	\$ 130.00	
7923	RECYCLED AGGREGATE MATERIALS CO INC	DISPOSAL FEES	\$ 520.00	
7924	SALLENDER, PAULETTE	MEDICARE PART B APRIL-JUNE 2024	\$ 524.10	
7925	SANDER, REBECCA	MEDICARE PART B APRIL-JUNE 2024	\$ 524.10	
7926	STERLING WATER TECHNOLOGIES LLC	Aluminum Chlorohydrate for FBR	\$ 28,186.90	
7927	WESTBROOK, LAURA	MEDICARE PART B APRIL-JUNE 2024	\$ 524.10	
7928	ACWA /JPIA	EE Adjust	\$ (2,250.52)	
7928	ACWA /JPIA	DELTA CARE DENTAL HMO	\$ 702.69	
7928	ACWA /JPIA	DELTA CARE DENTAL PPO	\$ 9,237.16	
7928	ACWA /JPIA	EMPLOYEE ASSISTANCE PROGRAM	\$ 210.80	
7928	ACWA /JPIA	HEALTH INSURANCE	\$ 149,707.26	
7928	ACWA /JPIA	VISION	\$ 1,800.30	
7928	ACWA /JPIA	DELTA CARE DENTAL PPO	\$ 725.06	
7928	ACWA /JPIA	HEALTH INSURANCE	\$ 9,475.16	
7928	ACWA /JPIA	VISION	\$ 105.90	
7928	ACWA /JPIA	Retirees	\$ 15,431.72	
7928	ACWA /JPIA	Retirees	\$ 1,807.82	
7928	ACWA /JPIA	Retirees	\$ 571.86	
7929	ASCHE, PEGGY S	MEDICARE PART B APRIL-JUNE 2024	\$ 733.80	
7930	ASHWORTH, MARIADA L	MEDICARE PART B APRIL-JUNE 2024	\$ 524.10	
7931	AUTOMATED GATE SERVICES INC	ROEMER GATE REPAIR	\$ 352.00	
7932	BOOT BARN INC	SAFETY BOOTS-TRACI BROWN	\$ 203.36	
7932	BOOT BARN INC	SAFETY BOOTS-RUDY OLGUIN	\$ 192.32	
7932	BOOT BARN INC	SAFETY BOOTS-CODY LUDWIG	\$ 192.32	
7932	BOOT BARN INC	SAFETY BOOTS-ROBERTO VARGAS	\$ 250.00	
7933	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 39.00	
7933	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 15.00	
7933	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 31.50	
7933	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 34.50	
7933	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
7933	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
7934	COMPUTERIZED EMBROIDERY COMPANY INC	WVWD SHIRTS-BILLING	\$ 695.57	
7934	COMPUTERIZED EMBROIDERY COMPANY INC	WVWD SHIRTS-JOHN THIEL	\$ 328.43	
7934	COMPUTERIZED EMBROIDERY COMPANY INC	WVWD SHIRTS-ACCOUNTING	\$ 935.82	
7934	COMPUTERIZED EMBROIDERY COMPANY INC	WVWD SHIRTS HAYDEE	\$ 70.67	
7934	COMPUTERIZED EMBROIDERY COMPANY INC	WVWD SHIRTS ROCKY	\$ 88.61	
7934	COMPUTERIZED EMBROIDERY COMPANY INC	WVWD SHIRTS ISABELLE	\$ 66.29	

**WEST VALLEY WATER DISTRICT**

CASH DISBURSEMENT REPORT  
JULY 2024

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
7935	ENGINEERING RESOURCES INC	Task Order 3 ERSC for Modifications Zone 8-3 Res.	\$	2,902.50
7936	HASA INC.	CHEMICALS-WELLS	\$ 469.66	
7936	HASA INC.	CHEMICALS-WELLS	\$ 409.45	
7936	HASA INC.	CHEMICALS-WELLS	\$ 842.98	
7936	HASA INC.	CHEMICALS-WELLS	\$ 409.45	
7936	HASA INC.	CHEMICALS-WELLS	\$ 361.28	
7936	HASA INC.	CHEMICALS-WELLS	\$ 168.60	
7936	HASA INC.	CHEMICALS-WELLS	\$ 168.60	
7936	HASA INC.	CHEMICALS-WELLS	\$ 313.11	
7936	HASA INC.	CHEMICALS-WELLS	\$ 158.96	
7936	HASA INC.	CHEMICALS-WELLS	\$ 344.42	
7936	HASA INC.	CHEMICALS-WELLS	\$ 486.52	
7936	HASA INC.	CHEMICALS-WELLS	\$ 207.13	
7936	HASA INC.	CHEMICALS-WELLS	\$ 245.67	
7936	HASA INC.	CHEMICALS-WELLS	\$ 192.68	
7936	HASA INC.	CHEMICALS-WELLS	\$ 120.43	
7936	HASA INC.	CHEMICALS-PERCHLORATE	\$ 363.69	
7937	IE WORKS	MEMBERSHIP FEE 24/25	\$ 6,000.00	
7938	INFOSEND INC	Postage/Printing for Customer Bills-JUNE 2024	\$ 3,534.99	
7938	INFOSEND INC	Postage/Printing for Customer Bills-JUNE 2024	\$ 12,247.19	
7939	MCDONALD ELECTRIC INC	Install Sine Wave Filter on South Well VFD	\$ 5,160.06	
7939	MCDONALD ELECTRIC INC	Install Sine Wave Filter on South Well VFD	\$ 12,372.58	
7939	MCDONALD ELECTRIC INC	Install Sine Wave Filter on South Well VFD	\$ 1,077.50	
7940	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 929.38	
7940	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 536.55	
7940	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 12.95	
7940	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 191.69	
7940	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 466.51	
7940	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 576.18	
7940	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 210.98	
7941	POUND, ROGER A	MEDICARE PART B APRIL-JUNE 2024	\$ 524.10	
7942	POUND,PHYLLIS A	MEDICARE PART B APRIL-JUNE 2024	\$ 524.10	
7943	PRUITT, BARBARA J	MEDICARE PART B APRIL-JUNE 2024	\$ 524.10	
7944	SAFETY COMPLIANCE COMPANY	WORKPLACE VIOLENCE TRAINING 6/25/24	\$ 400.00	
7945	SAMBA HOLDINGS INC	HR SERVICES JUNE 2024	\$ 155.40	
7946	SIKORSKI, PATRICIA	MEDICARE PART B APRIL-JUNE 2024	\$ 1,048.20	
7947	SPIK, LINDA M	MEDICARE PART B APRIL-JUNE 2024	\$ 733.80	
7948	TOM DODSON & ASSOCIATES	Environmental Consulting Services for WVWD	\$	520.00
7949	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.85	
7949	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.30	
7949	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 2.25	
7949	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.16	
7949	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.39	
7949	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.49	
7949	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 10.73	
7949	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.66	
7949	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 10.73	
7949	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.76	
7949	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 9.14	
7949	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.91	
7949	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.49	
7949	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.16	
7949	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.59	
7949	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 9.75	

**WEST VALLEY WATER DISTRICT**

CASH DISBURSEMENT REPORT  
JULY 2024

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
7949	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.16	
7949	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.91	
7949	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.76	
7949	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 9.14	
7949	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 9.75	
7949	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 10.73	
7949	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.49	
7949	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.59	
7949	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.59	
7949	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 1.26	
7949	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.16	
7949	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.76	
7949	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.50	
7949	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 9.14	
7949	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 9.75	
7949	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 1.62	
7949	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 9.14	
7949	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.76	
7949	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.91	
7949	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.49	
7949	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.26	
7949	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.16	
7949	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 2.25	
7949	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 12.29	
7949	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.49	
7949	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 13.96	
7949	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.91	
7949	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 9.75	
7949	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 12.29	
7949	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.16	
7949	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.76	
7949	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 9.14	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 9.16	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 9.16	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 9.16	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.86	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.28	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.28	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 7.12	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 7.12	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 5.31	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 5.94	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 5.94	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 19.37	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.44	
7949	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 20.67	
7949	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 8.32	
7949	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 4.95	
7949	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 4.39	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 7.92	
7949	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 9.75	
7949	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 8.32	
7949	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 4.95	
7949	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 4.39	

**WEST VALLEY WATER DISTRICT**

CASH DISBURSEMENT REPORT  
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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 7.92	
7949	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 4.39	
7949	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 8.32	
7949	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 9.75	
7949	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 4.95	
7949	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 30.16	
7949	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 4.95	
7949	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 4.39	
7949	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 8.32	
7949	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 9.75	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.13	
7949	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 4.39	
7949	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 4.95	
7949	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 8.32	
7949	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 9.75	
7949	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 32.51	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 33.43	
7949	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 4.39	
7949	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 4.95	
7949	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 8.32	
7949	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 9.75	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.95	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 7.75	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 8.80	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 9.48	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.95	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 7.75	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 9.48	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 8.80	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 8.80	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 7.75	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.95	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 9.48	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.62	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.76	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 3.52	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.98	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.62	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 3.52	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 29.41	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.98	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 3.52	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.98	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 8.75	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.62	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 8.75	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 3.52	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.62	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.98	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.62	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 3.52	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.98	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 8.75	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 38.89	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.62	



**WEST VALLEY WATER DISTRICT**

CASH DISBURSEMENT REPORT  
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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.98	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 8.75	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.98	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 5.57	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 17.90	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.62	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.62	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.98	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 5.57	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 8.75	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.62	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.98	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.12	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 9.75	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.12	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 20.69	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.98	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.62	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 9.75	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.12	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.98	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.14	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.98	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.14	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.12	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 9.75	
7949	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 4.98	
7949	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.14	
7949	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 4.12	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 2.25	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.12	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.98	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.14	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.98	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 2.25	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.12	
7949	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.14	
7949	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.08	
7949	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.23	
7949	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.81	
7949	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.89	
7949	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.23	
7949	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 7.50	
7949	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 9.75	
7949	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.08	
7949	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.23	
7949	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.81	
7949	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.89	
7949	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.23	
7949	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 7.50	
7949	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 9.75	
7949	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.89	
7949	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.08	
7949	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 9.75	

**WEST VALLEY WATER DISTRICT**

CASH DISBURSEMENT REPORT  
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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
7949	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.23	
7949	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.81	
7949	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 7.50	
7949	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.23	
7949	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.08	
7949	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 7.50	
7949	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.81	
7949	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.89	
7949	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 9.75	
7949	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.23	
7949	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.23	
7949	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.81	
7949	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 9.75	
7949	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.23	
7949	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.89	
7949	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 7.50	
7949	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.08	
7949	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.23	
7949	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.81	
7949	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.08	
7949	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 9.75	
7949	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 7.50	
7949	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.89	
7949	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.23	
7949	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.23	
7949	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 4.43	
7949	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 4.62	
7949	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 15.19	
7949	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 5.95	
7949	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 6.14	
7949	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 9.75	
7949	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 5.95	
7949	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 9.75	
7949	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 6.14	
7949	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 9.75	
7949	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 6.14	
7949	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 5.95	
7949	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 18.07	
7949	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 6.14	
7949	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 5.95	
7949	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 6.14	
7949	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 9.75	
7949	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 5.95	
7949	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 4.29	
7949	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 17.22	
7949	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 4.98	
7949	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 1.34	
7949	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 1.34	
7949	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 4.29	
7949	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 10.35	
7949	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 6.50	
7949	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 10.35	
7949	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 6.50	
7949	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 4.29	

## WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT  
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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
7949	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 1.34	
7949	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 1.34	
7949	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 4.29	
7949	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 6.50	
7949	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 10.35	
7949	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 6.50	
7949	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 1.34	
7949	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 4.29	
7949	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 10.35	
7949	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 10.35	
7949	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 6.50	
7949	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 1.34	
7949	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 4.29	
7958	AIR & HOSE SOURCE INC	MAINTENANCE SUPPLIES	\$ 19.16	
7959	CDW GOVERNMENT INC	Camara Network Supplies	\$ 632.79	
7959	CDW GOVERNMENT INC	Camara Network Supplies	\$ 1,437.82	
7959	CDW GOVERNMENT INC	Camara Network Supplies	\$ 453.11	
7959	CDW GOVERNMENT INC	Adobe Acrobat Pro for teams - Subscription Renewa	\$ 1,325.55	
7960	CED CREDIT OFFICE	PRODUCTION SUPPLIES	\$ 175.88	
7961	CLIFTON LARSON ALLEN	Treasurer Services-MAY 2024	\$ 2,950.00	
7962	CRB SECURITY SOLUTIONS	ROEMER MAINTENANCE	\$ 135.03	
7962	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 34.50	
7962	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 743.66	
7962	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 448.50	
7962	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 209.00	
7962	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 204.50	
7962	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 135.00	
7962	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 83.84	
7962	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 172.50	
7962	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 34.50	
7962	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 69.00	
7962	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 69.00	
7962	CRB SECURITY SOLUTIONS	GATE REPAIR	\$ 1,562.87	
7962	CRB SECURITY SOLUTIONS	GATE REPAIR	\$ 708.43	
7962	CRB SECURITY SOLUTIONS	GATE REPAIR	\$ 368.89	
7963	DAVID N M TURCH	Federal Lobbyist Services	\$ 12,500.00	
7964	FASTENAL COMPANY	SHOP SUPPLIES	\$ 323.37	
7965	GENERAL PUMP COMPANY INC	EAST COMPLEX SOUTH WELL	\$	24,130.40
7965	GENERAL PUMP COMPANY INC	WELL 5A REPAIRS/MAINT	\$	8,396.59
7965	GENERAL PUMP COMPANY INC	ZONE 5-2 BSTR 2	\$	18,487.04
7965	GENERAL PUMP COMPANY INC	ZONE 5-2 BSTR 3	\$	24,559.04
7966	HARRINGTON INDUSTRIAL PLASTICS	PRODUCTION SUPPLIES	\$ 180.55	
7966	HARRINGTON INDUSTRIAL PLASTICS	PVDF Tubing and Parts	\$ 367.43	
7966	HARRINGTON INDUSTRIAL PLASTICS	PVDF Tubing and Parts	\$ 449.32	
7966	HARRINGTON INDUSTRIAL PLASTICS	PVDF Tubing and Parts	\$ 1,850.61	
7966	HARRINGTON INDUSTRIAL PLASTICS	PVDF Tubing and Parts	\$ 475.46	
7967	HASA INC.	CHEMICALS-WELLS	\$ 525.06	
7967	HASA INC.	CHEMICALS-WELLS	\$ 264.94	
7967	HASA INC.	CHEMICALS-WELLS	\$ 390.18	
7967	HASA INC.	CHEMICALS-WELLS	\$ 481.70	
7967	HASA INC.	CHEMICALS-WELLS	\$ 125.24	
7967	HASA INC.	CHEMICALS-WELLS	\$ 187.86	
7967	HASA INC.	CHEMICALS-BLF	\$ 1,204.26	
7967	HASA INC.	CHEMICALS-BLF	\$ 1,691.62	

**WEST VALLEY WATER DISTRICT**

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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
7967	HASA INC.	CHEMICALS-WELLS	\$ 241.66	
7967	HASA INC.	CHEMICALS-WELLS	\$ 362.49	
7967	HASA INC.	CHEMICALS-WELLS	\$ 145.00	
7967	HASA INC.	CHEMICALS-WELLS	\$ 205.41	
7967	HASA INC.	CHEMICALS-WELLS	\$ 362.49	
7967	HASA INC.	CHEMICALS-WELLS	\$ 362.49	
7967	HASA INC.	CHEMICALS-PERCHLORATE	\$ 423.90	
7967	HASA INC.	CHEMICALS-PERCHLORATE	\$ 483.32	
7967	HASA INC.	CHEMICALS-ROEMER	\$ 5,426.79	
7968	HILLTOP GEOTECHNICAL, INC.	Compaction Services and Testing	\$ 1,920.00	
7968	HILLTOP GEOTECHNICAL, INC.	Compaction Services and Testing	\$ 1,440.00	
7969	INFOSEND INC	Postage/Printing for Customer Bills	\$ 1,760.31	
7969	INFOSEND INC	Postage/Printing for Customer Bills	\$ 5,966.82	
7970	LEASE PLAN USA INC	Mechanic Repairs for Fleet	\$ 4,221.78	
7971	MCMaster-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 718.68	
7971	MCMaster-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 888.30	
7971	MCMaster-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 616.28	
7971	MCMaster-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 466.91	
7971	MCMaster-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 870.65	
7971	MCMaster-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 640.45	
7971	MCMaster-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 204.45	
7971	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 840.38	
7971	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 856.25	
7971	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 948.41	
7971	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 254.00	
7971	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 130.95	
7972	PANTALEON, SOCORRO	BREAKFAST FRUIT-ARAMNDAREZ	\$ 30.87	
7973	RECYCLED AGGREGATE MATERIALS CO INC	SHOP SUPPLIES	\$ 63.63	
7974	SAFETY COMPLIANCE COMPANY	FIELD SAFETY MTG 7/9/24	\$ 225.00	
7974	SAFETY COMPLIANCE COMPANY	OFFICE SAFETY MTG 7/9/24	\$ 200.00	
7975	SB VALLEY MUNICIPAL	BLF ELECTRIC BILL	\$ 125,356.72	
7976	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 13.96	
7976	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.16	
7976	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 12.29	
7976	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 9.75	
7976	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.49	
7976	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.91	
7976	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.76	
7976	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 9.14	
7976	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 4.95	
7976	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 9.75	
7976	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 4.39	
7976	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 8.32	
7976	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.98	
7976	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 9.75	
7976	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 7.14	
7976	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.14	
7976	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.12	
7976	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.82	
7976	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.89	
7976	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.08	
7976	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.23	
7976	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 9.75	
7976	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.23	

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7976	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.81	
7976	UNIFIRST CORPORATION	JANITORIAL SERVICES-ROEMER	\$ 75.20	
7976	UNIFIRST CORPORATION	JANITORIAL SERVICES-ROEMER	\$ 75.20	
7976	UNIFIRST CORPORATION	JANITORIAL SERVICES-ROEMER	\$ 75.20	
7976	UNIFIRST CORPORATION	JANITORIAL SERVICES-ROEMER	\$ 75.20	
7976	UNIFIRST CORPORATION	JANITORIAL SERVICES-ROEMER	\$ 81.70	
7976	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 6.14	
7976	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 9.75	
7976	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 5.95	
86764	OCHOA, ZARAY VAQUERA	CUSTOMER REFUND	\$ 86.07	
86765	Austin, Debby	CUSTOMER REFUND	\$ 19.93	
86766	LLC, SUGAR PORCH RESIDENTIAL,	CUSTOMER REFUND	\$ 42.91	
86767	Lopez, Jacqueline	CUSTOMER REFUND	\$ 11.02	
86768	ROMERO, BRYANT/ IRENE	CUSTOMER REFUND	\$ 3.20	
86769	LANDSEA FONTANA LLC	CUSTOMER REFUND	\$ 24.45	
86770	LENNAR CORP	CUSTOMER REFUND	\$ 17.08	
86771	LENNAR CORP	CUSTOMER REFUND	\$ 0.12	
86772	LENNAR CORP	CUSTOMER REFUND	\$ 1.21	
86773	LENNAR HOMES	CUSTOMER REFUND	\$ 6.51	
86774	DEL CID, ALLEN	CUSTOMER REFUND	\$ 31.97	
86775	AMAZON.COM SALES INC	PRODUCTION SUPPLIES	\$ 571.17	
86775	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 457.45	
86775	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 909.05	
86775	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 93.86	
86775	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 32.31	
86775	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 347.82	
86775	AMAZON.COM SALES INC	Computer Supplies Jun 2024	\$ 681.16	
86775	AMAZON.COM SALES INC	Computer Supplies Jun 2024	\$ 31.79	
86775	AMAZON.COM SALES INC	Computer Supplies Jun 2024	\$ 129.28	
86775	AMAZON.COM SALES INC	Computer Supplies Jun 2024	\$ 88.01	
86775	AMAZON.COM SALES INC	Computer Supplies Jun 2024	\$ 82.04	
86775	AMAZON.COM SALES INC	Computer Supplies Jun 2024	\$ 77.32	
86775	AMAZON.COM SALES INC	Computer Supplies Jun 2024	\$ 69.93	
86775	AMAZON.COM SALES INC	Computer Supplies Jun 2024	\$ 64.59	
86775	AMAZON.COM SALES INC	Computer Supplies Jun 2024	\$ 54.92	
86775	AMAZON.COM SALES INC	Computer Supplies Jun 2024	\$ 53.82	
86775	AMAZON.COM SALES INC	Computer Supplies Jun 2024	\$ 53.77	
86775	AMAZON.COM SALES INC	Computer Supplies Jun 2024	\$ 47.57	
86775	AMAZON.COM SALES INC	Computer Supplies Jun 2024	\$ 43.09	
86775	AMAZON.COM SALES INC	Computer Supplies Jun 2024	\$ 42.52	
86775	AMAZON.COM SALES INC	Computer Supplies Jun 2024	\$ 32.29	
86775	AMAZON.COM SALES INC	Computer Supplies Jun 2024	\$ 286.59	
86775	AMAZON.COM SALES INC	Computer Supplies Jun 2024	\$ 29.04	
86775	AMAZON.COM SALES INC	PA SUPPLIES	\$ 193.86	
86775	AMAZON.COM SALES INC	PA SUPPLIES	\$ 21.54	
86775	AMAZON.COM SALES INC	EARTH DAY SUPPLIES	\$ 23.66	
86775	AMAZON.COM SALES INC	EARTH DAY SUPPLIES	\$ 64.44	
86775	AMAZON.COM SALES INC	EARTH DAY SUPPLIES	\$ 42.87	
86775	AMAZON.COM SALES INC	EARTH DAY SUPPLIES	\$ 19.17	
86776	BURRTEC WASTE INDUSTRIES INC	DISPOSAL FEES-ROEMER	\$ 238.43	
86777	CEMEX INC	SHOP SUPPLIES	\$ 198.63	
86778	CLA VAL CO	Cla-Val service Well 42 pressure reliefs	\$ 4,232.08	
86779	EXCEL PROMOTIONAL PRODUCTS	PA PROMOTIONAL ITEMS	\$ 693.00	
86780	GRAINGER INC	PRODUCTION SUPPLIES	\$ 603.51	

**WEST VALLEY WATER DISTRICT**

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86780	GRAINGER INC	PRODUCTION SUPPLIES	\$ 251.52	
86780	GRAINGER INC	FBR SUPPLIES	\$ 168.92	
86780	GRAINGER INC	FBR SUPPLIES	\$ 136.72	
86780	GRAINGER INC	FBR SUPPLIES	\$ 126.26	
86781	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 23.25	
86782	MASTERS TELECOM LLC	ROEMER SERVICES	\$ 65.53	
86783	MCCALLS METERS INC	SHOP SUPPLIES	\$ 50.00	
86784	MIKE ROQUET CONSTRUCTION, INC.	Street Paving Services	\$ 14,264.60	
86784	MIKE ROQUET CONSTRUCTION, INC.	Street Paving Services	\$ 6,992.00	
86784	MIKE ROQUET CONSTRUCTION, INC.	Street Paving Services	\$ 15,859.00	
86785	OCCUPATIONAL HEALTH CENTERS OF CALIFORNIA, A MEDICAL	HR SERVICES	\$ 160.00	
86785	OCCUPATIONAL HEALTH CENTERS OF CALIFORNIA, A MEDICAL	HR SERVICES	\$ 487.00	
86786	O'REILLY AUTO PARTS	VEHICLE MAINTENANCE	\$ 26.59	
86787	PINNACLE PETROLEUM INC	Gasoline and Diesel for Fleet	\$ 11,932.61	
86788	QUINN COMPANY	ROEMER SUPPLIES	\$ 466.06	
86789	REGISTRAR OF VOTERS	NOV 2022 ELECTIONS	\$ 100.00	
86790	RIALTO WATER SERVICES	FBR 05/14/24-06/17/24	\$ 1,045.56	
86791	SAFE AND SOUND SECURITY INC	Verkada Security Camera Project	\$ 1,647.00	
86791	SAFE AND SOUND SECURITY INC	Verkada Security Camera Project	\$ (1,888.20)	
86791	SAFE AND SOUND SECURITY INC	Verkada Security Camera Project	\$ 3,294.00	
86791	SAFE AND SOUND SECURITY INC	Verkada Security Camera Project	\$ 4,500.00	
86791	SAFE AND SOUND SECURITY INC	Verkada Security Camera Project	\$	3,770.17
86791	SAFE AND SOUND SECURITY INC	Verkada Security Camera Project	\$	248.00
86791	SAFE AND SOUND SECURITY INC	Verkada Security Camera Project	\$	2,397.00
86791	SAFE AND SOUND SECURITY INC	Verkada Security Camera Project	\$	645.00
86791	SAFE AND SOUND SECURITY INC	Verkada Security Camera Project	\$	(5,207.20)
86791	SAFE AND SOUND SECURITY INC	Verkada Security Camera Project	\$	20,838.06
86792	SDRMA (SPECIAL DISTRICT RISK	WORKERS COMP INS FY 2024-2025	\$ 112,754.73	
86793	SOLID WASTE MANAGEMENT DIVISION	DISPOSAL FEES-ROEMER	\$ 419.97	
86793	SOLID WASTE MANAGEMENT DIVISION	DISPOSAL FEES-ROEMER	\$ 445.19	
86793	SOLID WASTE MANAGEMENT DIVISION	DISPOSAL FEES-ROEMER	\$ 511.60	
86793	SOLID WASTE MANAGEMENT DIVISION	DISPOSAL FEES-ROEMER	\$ 428.59	
86794	TYLER TECHNOLOGIES INC	INSITE TRANSACTION FEES 04/01/24-06/30/24	\$ 52,865.60	
86794	TYLER TECHNOLOGIES INC	INSITE TRANSACTION FEES-04/01/24-06/30/24	\$ 504.20	
86795	VERIZON CONNECT FLEET USA LLC	SERVICES JULY 2024	\$ 717.75	
86796	VERIZON WIRELESS PHONES	CELL PHONES/IPADS	\$ 4,634.90	
86796	VERIZON WIRELESS PHONES	CELL PHONES/IPADS	\$ 3,144.09	
86796	VERIZON WIRELESS PHONES	CELL PHONES/IPADS	\$ 1,121.70	
86797	ALLIANCE 2020 INC	H.R SERVICES	\$ 371.26	
86798	AMAZON.COM SALES INC	WATER QUALITY SUPPLIES	\$ 496.26	
86798	AMAZON.COM SALES INC	MAINTENANCE SUPPLIES	\$ 246.76	
86799	CANNE, IVAN S	D5 EXAM FEE	\$ 155.00	
86800	CHARTER COMMUNICATIONS	INTERNET SVCS	\$ 1,549.00	
86801	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 189.30	
86802	COLTON PUBLIC UTILITIES	WELL 18A ELECTRIC-05/28/24-06/27/24	\$ 903.72	
86803	CONTROL TEMP INC	AC MAINTENANCE	\$ 148.50	
86804	CROSS CONNECTION ENVIRONMENTAL LLC	Backflow Simulation Station	\$ 3,699.99	
86805	CUMMINGS INDUSTRIES INC	EMERGENCY HOIST REPAIR	\$ 3,300.23	
86806	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINT 06/01/24-06/30/24	\$ 745.18	
86806	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINT 06/02/24-07/01/24	\$ 397.88	
86806	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINT-06/04/24-07/03/24	\$ 293.69	
86807	INLAND DESERT SECURITY	ANSWERING SERVICE	\$ 765.90	
86808	INLAND EMPIRE UTILITIES AGENCY	SERVICES 05/01/24-05/31/24	\$ 4,378.08	
86808	INLAND EMPIRE UTILITIES AGENCY	SERVICES 05/01/24-05/31/24	\$ 981.34	

## WEST VALLEY WATER DISTRICT

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86809	JOHNSON'S HARDWARE INC	WATER QUALITY SUPPLIES	\$ 16.13	
86809	JOHNSON'S HARDWARE INC	MAINTENANCE SUPPLIES	\$ 32.31	
86809	JOHNSON'S HARDWARE INC	MAINTENANCE SUPPLIES	\$ 32.41	
86809	JOHNSON'S HARDWARE INC	SHOP SUPPLIES	\$ 81.86	
86810	MARIPOSA LANDSCAPES INC	Landscape Maintenance Services	\$ 7,445.98	
86811	MIKE ROQUET CONSTRUCTION, INC.	Street Paving Services	\$ 9,751.52	
86812	MINUTEMAN PRESS OF RANCHO CUCAMONGA	WATER QUALITY REPORT 2023	\$ 1,105.83	
86813	MONTELONGO, ERNEST	MEDICARE PART B APRIL-JUNE 2024	\$ 524.10	
86814	MONTELONGO, TERESA E	MEDICARE PART B APRIL-JUNE 2024	\$ 524.10	
86815	O'REILLY AUTO PARTS	VEHICLES MAINTENANCE	\$ 316.93	
86815	O'REILLY AUTO PARTS	VEHICLES MAINTENANCE	\$ 14.63	
86816	RIALTO WATER SERVICES	HQ WATER SVC-05/15/24-06/20/24	\$ 123.96	
86817	SANTA FE SPRINGS WATER SYSTEMS CO	purchase of 8 inch butterfly valve	\$ 17,085.00	
86818	SO CALIFORNIA EDISON	ROEMER-05/30/24-06/27/24	\$ 82,423.23	
86819	STATE WATER RESOURCES CONTROL BOARD	D3 & T3 CERTIFICATION	\$ 180.00	
86820	STATE WATER RESOURCES CONTROL BOARD	D5 CERTIFICATION	\$ 105.00	
86821	THE GAS COMPANY	ROEMER GAS SVC-05/31/24-07/01/24	\$ 15.29	
86822	UNDERGROUND SERVICE ALERT	NEW TICKETS	\$ 207.40	
86822	UNDERGROUND SERVICE ALERT	NEW TICKETS	\$ 535.00	
86823	WESTERN WATER WORKS SUPPLY CO INC	ROEMER SUPPLIES	\$ 661.59	
86823	WESTERN WATER WORKS SUPPLY CO INC	ROEMER SUPPLIES	\$ 1,750.94	
86823	WESTERN WATER WORKS SUPPLY CO INC	ROEMER SUPPLIES	\$ 280.15	
86824	YO FIRE	WATER QUALITY SUPPLIES	\$ 26.94	
86824	YO FIRE	WATER QUALITY SUPPLIES	\$ 232.74	
86825	Ruth Roulet-Mendoza	CUSTOMER REFUND	\$ 32.47	
86826	Vega, Javier	CUSTOMER REFUND	\$ 57.64	
86827	COLLAR, BARBARA	CUSTOMER REFUND	\$ 5.71	
86828	I-15 LOGISTICS, LLC	CUSTOMER REFUND	\$ 5,609.34	
86829	Ouyang & Chen LLC.	CUSTOMER REFUND	\$ 81.85	
86830	LENNAR CORP	CUSTOMER REFUND	\$ 11.65	
86831	Garcia, Miguel Antonio	CUSTOMER REFUND	\$ 230.61	
86832	ENRIQUE GONZALEZ	Venue for ASBCSD Meeting 8/26	\$ 2,000.00	
86833	ENTERTAINMENT EXPRESS	TECH SERVICES ASBCSD	\$ 900.00	
86834	DAVIS, TAMMY	CUSTOMER REFUND	\$ 90.87	
86835	FAISAL, CHOUDRY	CUSTOMER REFUND	\$ 86.18	
86836	Jones, Scott	CUSTOMER REFUND	\$ 46.32	
86837	LENNAR	CUSTOMER REFUND	\$ 14.06	
86838	TORRES, FRANCISCO	CUSTOMER REFUND	\$ 51.71	
86839	LENNAR HOMES	CUSTOMER REFUND	\$ 2.75	
86840	LENNAR CORP	CUSTOMER REFUND	\$ 4.88	
86841	LENNAR CORP	CUSTOMER REFUND	\$ 0.62	
86842	PAVEMENT REHAB COMPANY	CUSTOMER REFUND	\$ 1,668.36	
86843	W.A. RASIC CONSTRUCTION CO	CUSTOMER REFUND	\$ 2,952.56	
86844	SECURITY PAVING COMPANY INC	CUSTOMER REFUND	\$ 662.81	
86845	STICE COMPANY INC	CUSTOMER REFUND	\$ 1,077.14	
86846	TUMBARELLO, JESSICA	CUSTOMER REFUND	\$ 74.29	
86847	AIRGAS USA LLC	PRODUCTION SUPPLIES	\$ 57.48	
86848	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 46.92	
86849	ARGUETA, OLIVIA	CUSTOMER REFUND-STALE DATED CHECK REISSUE	\$ 51.11	
86850	AT&T	TELEMETRY LINE	\$ 64.10	
86851	AT&T INTERNET	INTERNET SVC 06/26/24-07/25/24	\$ 144.45	
86852	BAVCO	WATER QUALITY SUPPLIES	\$ 343.32	
86853	CAMARGO, KATIE & JORGE	CUSTOMER REFUND-STALE DATED CHECK REISSUE	\$ 17.76	
86854	CAMPOS, MICHAEL	CUSTOMER REFUND-STALE DATED CHECK REISSUE	\$ 49.83	

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86855	CHARTER COMMUNICATIONS	CABLE/INTERNET SVCS	\$ 288.01	
86855	CHARTER COMMUNICATIONS	CABLE/INTERNET SVCS	\$ 132.49	
86856	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 189.30	
86857	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	ENCROACHMENT PERMIT-3382 N ORANGEWOOD	\$ 958.70	
86857	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	ENCROACHMENT PERMIT-1724 N ENCINA	\$ 958.70	
86857	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	ENCROACHMENT PERMIT-957 E CHESHIRE	\$ 958.70	
86857	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	ENCROACHMENT PERMIT-3668 PALMETTO	\$ 958.70	
86858	CITY OF SAN BERNARDINO	BLF WATER SERVICE	\$ 48.29	
86858	CITY OF SAN BERNARDINO	BLF WATER SERVICE	\$ 22.86	
86859	CLARK AND SONS	CUSTOMER REFUND-STALE DATED CHECK REISSUE	\$ 936.58	
86860	COASTAL BUILDING SERVICES INC	Janitorial Services-JUNE 2024	\$ 185.00	
86860	COASTAL BUILDING SERVICES INC	Janitorial Services-JUNE 2024	\$ 2,904.00	
86861	CONTROL TEMP INC	AC MAINTENANCE	\$ 430.15	
86862	CUEVAS, ERIKA	CUSTOMER REFUND-STALE DATED CHECK REISSUE	\$ 30.86	
86863	CUSTOM WATER, INC	WVVD WATER CASES	\$ 1,293.20	
86864	DEFOE, ANGELA D.	CUSTOMER REFUND-STALE DATED CHECK REISSUE	\$ 23.31	
86865	EDMONDS, RENDEL A.	CUSTOMER REFUND-STALE DATED CHECK REISSUE	\$ 70.19	
86866	EL ROD FENCE CO, INC	BUILDING MAINTENANCE	\$ 950.00	
86866	EL ROD FENCE CO, INC	BUILDING MAINTENANCE	\$ 889.00	
86867	FITCH, APRIL	CUSTOMER REFUND-STALE DATED CHECK REISSUE	\$ 57.11	
86868	FLORES, MIKE	CUSTOMER REFUND-STALE DATED CHECK REISSUE	\$ 26.38	
86869	FONSECA, OMAR	CUSTOMER REFUND-STALE DATED CHECK REISSUE	\$ 87.60	
86870	GRAINGER INC	PRODUCTION SUPPLIES	\$ 12.14	
86870	GRAINGER INC	PRODUCTION SUPPLIES	\$ 18.08	
86870	GRAINGER INC	PRODUCTION SUPPLIES	\$ 154.09	
86870	GRAINGER INC	WATER QLTY SUPPLIES	\$ 531.36	
86870	GRAINGER INC	ROEMER SUPPLIES	\$ 49.90	
86870	GRAINGER INC	ROEMER SUPPLIES	\$ 305.15	
86871	GRISSET, KATHLEEN	CUSTOMER REFUND-STALE DATED CHECK REISSUE	\$ 25.32	
86872	GURJINDER, SINGH	CUSTOMER REFUND-STALE DATED CHECK REISSUE	\$ 1,535.12	
86873	HINOJOSA, CLARISSA	CUSTOMER REFUND-STALE DATED CHECK REISSUE	\$ 77.21	
86874	HOSE-MAN	STALE DATED CHECK REISSUE	\$ 314.31	
86875	HOXIE, JAMES & LOMELI, FABIOLA	CUSTOMER REFUND-STALE DATED CHECK REISSUE	\$ 67.28	
86876	IBARRA, ELIZABETH	CUSTOMER REFUND-STALE DATED CHECK REISSUE	\$ 17.55	
86877	IOV 2253 CACTUS LLC	CUSTOMER REFUND-STALE DATED CHECK REISSUE	\$ 0.40	
86878	JIMENEZ, JOSE F	CUSTOMER REFUND-STALE DATED CHECK REISSUE	\$ 52.17	
86879	JIMENEZ, THOMAS	CUSTOMER REFUND-STALE DATED CHECK REISSUE	\$ 25.12	
86880	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 58.13	
86880	JOHNSON'S HARDWARE INC	DISTRICT MAINTENANCE	\$ 20.46	
86881	KRISTINE, RENEE ESTELLE	CUSTOMER REFUND-STALE DATED CHECK REISSUE	\$ 38.33	
86882	LEDUFF, KIMBERLY	CUSTOMER REFUND-STALE DATED CHECK REISSUE	\$ 7.86	
86883	MICHAEL BAKER INTERNATIONAL, INC	Developement of Construction WaterMain I10 & Cedar	\$	7,613.10
86883	MICHAEL BAKER INTERNATIONAL, INC	Developement of Construction WaterMain I10 & Cedar	\$	19,448.06
86883	MICHAEL BAKER INTERNATIONAL, INC	Developement of Construction WaterMain I10 & Cedar	\$	5,016.70
86883	MICHAEL BAKER INTERNATIONAL, INC	Developement of Construction WaterMain I10 & Cedar	\$	2,987.75
86883	MICHAEL BAKER INTERNATIONAL, INC	Developement of Construction WaterMain I10 & Cedar	\$	11,674.14
86883	MICHAEL BAKER INTERNATIONAL, INC	Developement of Construction WaterMain I10 & Cedar	\$	1,465.75
86884	NAVARRO, VICTOR S	CUSTOMER REFUND-STALE DATED CHECK REISSUE	\$ 56.24	
86885	NO NAME VIKAS	CUSTOMER REFUND-STALE DATED CHECK REISSUE	\$ 61.06	
86886	NORTH FONTANA INVESTMENT LLC	CUSTOMER REFUND-STALE DATED CHECK REISSUE	\$ 1,979.97	
86887	PEREZ, MARLEEN	CUSTOMER REFUND-STALE DATED CHECK REISSUE	\$ 56.16	
86888	PHA, REBECA	CUSTOMER REFUND-STALE DATED CHECK REISSUE	\$ 10.12	
86889	PHELPS, PHILLIP H	CUSTOMER REFUND-STALE DATED CHECK REISSUE	\$ 15.07	
86890	RATLIFF, JOHNNY	CUSTOMER REFUND-STALE DATED CHECK REISSUE	\$ 17.42	



**WEST VALLEY WATER DISTRICT**

CASH DISBURSEMENT REPORT  
JULY 2024

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
86891	RIALTO WATER SERVICES	WELL#16 WATER-05/30/24-06/25/24	\$ 30.42	
86892	RICHMOND AMERICAN HOMES	CUSTOMER REFUND-STALE DATED CHECK REISSUE	\$ 63.53	
86892	RICHMOND AMERICAN HOMES	CUSTOMER REFUND-STALE DATED CHECK REISSUE	\$ 39.58	
86892	RICHMOND AMERICAN HOMES	CUSTOMER REFUND-STALE DATED CHECK REISSUE	\$ 43.84	
86892	RICHMOND AMERICAN HOMES	CUSTOMER REFUND-STALE DATED CHECK REISSUE	\$ 13.40	
86892	RICHMOND AMERICAN HOMES	CUSTOMER REFUND-STALE DATED CHECK REISSUE	\$ 49.35	
86892	RICHMOND AMERICAN HOMES	CUSTOMER REFUND-STALE DATED CHECK REISSUE	\$ 47.07	
86893	RODRIGUEZ, LUIS J	CUSTOMER REFUND-STALE DATED CHECK REISSUE	\$ 87.36	
86894	ROMAN REALTY SERVICE	CUSTOMER REFUND-STALE DATED CHECK REISSUE	\$ 114.62	
86895	ROSAS, ALFREDO	CUSTOMER REFUND-STALE DATED CHECK REISSUE	\$ 37.89	
86896	SO CALIFORNIA EDISON	SOUTH END SHOP	\$ 87.55	
86896	SO CALIFORNIA EDISON	SOUTH END SHOP	\$ 32.85	
86896	SO CALIFORNIA EDISON	WELL #6 ELECTRICITY	\$ 10,044.48	
86896	SO CALIFORNIA EDISON	WELL #6 ELECTRICITY	\$ 5,524.53	
86897	SOTO, LYNETTE	CUSTOMER REFUND-STALE DATED CHECK REISSUE	\$ 78.21	
86898	SUMMERS, BRANDON	CUSTOMER REFUND-STALE DATED CHECK REISSUE	\$ 30.26	
86899	SURENOK, MATTHEW P	CUSTOMER REFUND-STALE DATED CHECK REISSUE	\$ 15.25	
86900	TAKHAR, AVTAR	CUSTOMER REFUND-STALE DATED CHECK REISSUE	\$ 38.12	
86901	TALAVERA, SAMUEL	CUSTOMER REFUND-STALE DATED CHECK REISSUE	\$ 29.03	
86902	THE GAS COMPANY	HQ GAS BILL	\$ 23.43	
86903	THIESS, APRIL/ANTHONY	CUSTOMER REFUND-STALE DATED CHECK REISSUE	\$ 24.59	
86904	USA BLUEBOOK	WATER QLTY SUPPLIES	\$ 385.23	
86904	USA BLUEBOOK	ROEMER SUPPLIES	\$ 57.31	
86905	VASQUEZ, MIGUEL	CUSTOMER REFUND-STALE DATED CHECK REISSUE	\$ 45.75	
86906	WATER EDUCATION FOR LATINO LEADERS	WELL MEMORIAL EDUCATION FUND DONATION	\$ 3,000.00	
86907	WRIGHT REAL PROPERTY MGMT	CUSTOMER REFUND-STALE DATED CHECK REISSUE	\$ 51.43	
86908	YO FIRE	MAINTENANCE SUPPLIES	\$ 193.95	
86909	ZAMBRANO, MARIA I	CUSTOMER REFUND-STALE DATED CHECK REISSUE	\$ 35.64	
86910	ZUNIGA, BLANCA K	CUSTOMER REFUND-STALE DATED CHECK REISSUE	\$ 63.71	
86911	WRIGHT REAL PROPERTY MANAGEMENT/THOMAS GIBSON	CUSTOMER REFUND	\$ 81.77	
86912	RIALTO TREATMENT PLANT	CUSTOMER REFUND	\$ 188.95	
86913	VARGAS, JOYCE	CUSTOMER REFUND	\$ 24.64	
86914	Li, Amy	CUSTOMER REFUND	\$ 29.46	
86915	LENNAR HOMES	CUSTOMER REFUND	\$ 11.59	
86916	CHENG, ANDY CHENG & ALISA	CUSTOMER REFUND	\$ 148.03	
86917	Pecsok, John	CUSTOMER REFUND	\$ 31.06	
86918	Kirchen, Rowena & Daniel	CUSTOMER REFUND	\$ 23.65	
86919	KL VENTURES INC	CUSTOMER REFUND	\$ 1,806.53	
86920	BOUDREAU PIPELINE CORP	CUSTOMER REFUND	\$ 3,490.13	
86921	KPRS CONSTRUCTION SERV	CUSTOMER REFUND	\$ 2,038.31	
86922	AMAZON.COM SALES INC	METERS SUPPLIES	\$ 232.68	
86922	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 10.76	
86922	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 78.90	
86922	AMAZON.COM SALES INC	ENGINEERING SUPPLIES	\$ 402.54	
86922	AMAZON.COM SALES INC	Computer Supplies July 2024	\$ 58.70	
86922	AMAZON.COM SALES INC	Computer Supplies July 2024	\$ 15.51	
86922	AMAZON.COM SALES INC	Computer Supplies July 2024	\$ 46.90	
86922	AMAZON.COM SALES INC	Computer Supplies July 2024	\$ 36.61	
86922	AMAZON.COM SALES INC	Computer Supplies July 2024	\$ 36.59	
86922	AMAZON.COM SALES INC	Computer Supplies July 2024	\$ 34.44	
86922	AMAZON.COM SALES INC	Computer Supplies July 2024	\$ 80.55	
86922	AMAZON.COM SALES INC	Computer Supplies July 2024	\$ 33.57	
86922	AMAZON.COM SALES INC	Computer Supplies July 2024	\$ 188.51	
86922	AMAZON.COM SALES INC	Computer Supplies July 2024	\$ 234.44	

## WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT  
JULY 2024

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
86922	AMAZON.COM SALES INC	Computer Supplies July 2024	\$ 251.90	
86922	AMAZON.COM SALES INC	Computer Supplies July 2024	\$ 414.84	
86922	AMAZON.COM SALES INC	Computer Supplies July 2024	\$ 64.61	
86922	AMAZON.COM SALES INC	Computer Supplies July 2024	\$ 52.73	
86922	AMAZON.COM SALES INC	Computer Supplies July 2024	\$ 30.99	
86923	AT&T	TELEMETRY LINE	\$ 128.20	
86924	AT&T LONG DISTANCE	LONG DISTANCE-ROEMER	\$ 75.79	
86925	BMI SYSTEMS GROUP	PHONE SUPPORT MAINTENANCE	\$ 590.00	
86926	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 189.30	
86926	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 160.42	
86926	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 189.30	
86927	CITY OF SAN BERNARDINO	LYTLE CREEK STREAMFLOW-JUNE 2024	\$ 22,516.94	
86928	CONTROL TEMP INC	DISTRICT MAINTENANCE	\$ 173.25	
86929	CUSTOM WATER, INC	Water bottles	\$ 1,293.20	
86929	CUSTOM WATER, INC	Water bottles	\$ 1,293.20	
86930	ENDRESS + HAUSER C/O JPR SYSTEMS	Backwash Arsenic plant meter	\$ 4,762.83	
86931	GATX CORPORATION	DEPOSITS REFUND-CONT/METER/VALVE	\$ 597.49	
86931	GATX CORPORATION	DEPOSITS REFUND-CONT/METER/VALVE	\$ 480.00	
86931	GATX CORPORATION	DEPOSITS REFUND-CONT/METER/VALVE	\$ 21,046.00	
86932	GRAINGER INC	PRODUCTION SUPPLIES	\$ 44.00	
86932	GRAINGER INC	FBR SUPPLIES	\$ 171.22	
86933	GREEN MEDIA CREATIONS INC	OUTREACH PROGRAM	\$ 328.60	
86934	HELIX BRANDS LIMITED	WVWD Mugs	\$ 2,251.66	
86935	HOME DEPOT	DISTRICT MAINTENANCE	\$ 89.93	
86935	HOME DEPOT	DISTRICT MAINTENANCE	\$ 20.41	
86935	HOME DEPOT	DISTRICT MAINTENANCE	\$ 559.16	
86935	HOME DEPOT	DISTRICT MAINTENANCE	\$ 315.99	
86936	ISLE INC	WESTERN WATER TAG MEMBERSHIP	\$ 10,000.00	
86937	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 44.66	
86937	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 21.51	
86937	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 17.11	
86937	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 19.14	
86937	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 25.29	
86937	JOHNSON'S HARDWARE INC	FBR SUPPLIES	\$ 78.15	
86938	LES SCHWAB TIRE CENTERS OF CENTRAL CALIFORNIA INC	VEHICLE MAINTENANCE	\$ 1,645.99	
86939	MIKE ROQUET CONSTRUCTION, INC.	Street Paving Services	\$ 12,061.20	
86939	MIKE ROQUET CONSTRUCTION, INC.	Street Paving Services	\$ 11,942.60	
86940	NEW RESOURCES GROUP INC	WVWD GIVE AWAY ITEMS	\$ 647.50	
86940	NEW RESOURCES GROUP INC	WVWD GIVE AWAY ITEMS	\$ 1,948.40	
86940	NEW RESOURCES GROUP INC	WVWD GIVE AWAY ITEMS	\$ 2,108.25	
86940	NEW RESOURCES GROUP INC	WVWD GIVE AWAY ITEMS	\$ 647.50	
86940	NEW RESOURCES GROUP INC	WVWD GIVE AWAY ITEMS	\$ 1,863.18	
86940	NEW RESOURCES GROUP INC	WVWD GIVE AWAY ITEMS	\$ 1,366.25	
86940	NEW RESOURCES GROUP INC	WVWD GIVE AWAY ITEMS	\$ 833.60	
86941	O'REILLY AUTO PARTS	VEHICLES MAINTENANCE	\$ (22.00)	
86941	O'REILLY AUTO PARTS	VEHICLES MAINTENANCE	\$ 367.07	
86941	O'REILLY AUTO PARTS	VEHICLES MAINTENANCE	\$ 45.75	
86942	PAUL FRANK GRAVESANDE	UNIT#104 MAINTENANCE	\$ 395.00	
86942	PAUL FRANK GRAVESANDE	UNIT#104T MAINTENANCE	\$ 165.00	
86942	PAUL FRANK GRAVESANDE	UNIT#139 MAINTENANCE	\$ 105.00	
86943	RIALTO WATER SERVICES	ROEMER-05/31/24-06/30/24	\$ 141.06	
86944	ROYAL INDUSTRIAL SOLUTIONS	PRODUCTION SUPPLIES	\$ 650.00	
86945	SANTA FE SPRINGS WATER SYSTEMS CO	ROEMER SUPPLIES	\$ 816.97	
86946	SO CAL LOCKSMITH	DISTRICT MAINTENANCE	\$ 68.45	

## WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT  
JULY 2024

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
86947	SO CALIFORNIA EDISON	VARIOUS LOCATIONS	\$ 69,183.92	
86947	SO CALIFORNIA EDISON	VARIOUS LOCATIONS	\$ 22,548.32	
86947	SO CALIFORNIA EDISON	VARIOUS LOCATIONS	\$ 96,480.20	
86947	SO CALIFORNIA EDISON	19920 COUNTRY CLUB/WELL#17	\$ 43,677.02	
86947	SO CALIFORNIA EDISON	VARIOUS LOCATIONS	\$ 33,197.02	
86947	SO CALIFORNIA EDISON	19920 COUNTRY CLUB/WELL#17	\$ 4,046.49	
86947	SO CALIFORNIA EDISON	WELL 11X JUNE 2024	\$ 26.46	
86947	SO CALIFORNIA EDISON	WELL 11X JULY 2024	\$ 19.46	
86947	SO CALIFORNIA EDISON	VARIOUS LOCATIONS	\$ 17,804.07	
86947	SO CALIFORNIA EDISON	VARIOUS LOCATIONS	\$ 195.62	
86947	SO CALIFORNIA EDISON	VARIOUS LOCATIONS	\$ 250.01	
86947	SO CALIFORNIA EDISON	VARIOUS LOCATIONS	\$ 6,123.83	
86948	SOLID WASTE MANAGEMENT DIVISION	ROEMER SUPPLIES	\$ 452.57	
86948	SOLID WASTE MANAGEMENT DIVISION	ROEMER SUPPLIES	\$ 435.96	
86948	SOLID WASTE MANAGEMENT DIVISION	ROEMER SUPPLIES	\$ 446.42	
86949	SOUTHERN CALIFORNIA EDISON	DOCUMENT#7590553318	\$	12,083.42
86950	THERMO ELECTRON NORTH AMERICA LLC	ICS 5000 Service	\$ 15,555.34	
86951	USA BLUEBOOK	PRODUCTION SUPPLIES	\$ 706.84	
86952	WATER SYSTEMS CONSULTING INC	Strategic Plan Workplan Development Phase 2	\$ 3,588.75	
86953	YO FIRE	PRODUCTION SUPPLIES	\$ 89.43	
86953	YO FIRE	WATER QUALITY SUPPLIES	\$ 560.30	
86953	YO FIRE	MAINTENANCE SUPPLIES	\$ 89.43	
86953	YO FIRE	METERS SUPPLIES	\$ 112.06	
86954	ACOM SOLUTIONS INC	Check Stock Paper	\$ 613.20	
86955	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 368.46	
86955	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 57.08	
86955	AMAZON.COM SALES INC	PA SUPPLIES	\$ 340.48	
86956	BEL USA LLC	WVWD Public Outreach Event Items	\$ 1,379.00	
86956	BEL USA LLC	WVWD Public Outreach Event Items	\$ 2,428.32	
86956	BEL USA LLC	WVWD Public Outreach Event Items	\$ 1,659.00	
86956	BEL USA LLC	WVWD Public Outreach Event Items	\$ 1,232.50	
86957	BRYAN I PAREDES	BIL'S RETIREMENT LUNCHEON	\$ 1,065.75	
86958	CHARTER COMMUNICATIONS	CABLE/TELEPHONE	\$ 377.11	
86958	CHARTER COMMUNICATIONS	CABLE/TELEPHONE	\$ 44.99	
86958	CHARTER COMMUNICATIONS	INTERNET SVCS	\$ 1,549.00	
86959	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 189.30	
86959	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 189.30	
86959	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 189.30	
86959	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 189.30	
86959	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 189.30	
86959	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 189.30	
86959	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 189.30	
86959	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 189.30	
86960	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	ENCROACHMENT PERMIT-2559 W MONTECITO DR	\$ 958.70	
86961	CLEANMART USA	Janitorial supplies for the District	\$ 1,117.91	
86962	COLUMBIA BOOKS INC	Thompson Grant Platform	\$ 2,100.00	
86963	CORE & MAIN LP	MAINTENANCE SUPPLIES	\$ 711.95	
86963	CORE & MAIN LP	RETURNS-CREDIT	\$ (547.23)	
86964	GRAINGER INC	FBR SUPPLIES	\$ 623.63	
86965	HARMSCO INC	Filter cartriges for well with IX Treatment	\$ 20,479.87	
86965	HARMSCO INC	Filter cartriges for well with IX Treatment	\$ 20,479.87	
86966	HAWKINS, CHANNING	MILEAGE REIMBURSEMENT-JUNE 2024	\$ 57.62	
86966	HAWKINS, CHANNING	MILEAGE REIMBURSEMENT JULY 2024	\$ 6.43	
86967	HEYES FILTERS INC	Purchase of capsule filters	\$ 2,995.81	
86968	I.U.O.E., LOCAL UNION NO. 12	I.U.O.E LOCAL 12 UNION DUES	\$ 551.50	
86968	I.U.O.E., LOCAL UNION NO. 12	I.U.O.E LOCAL 12 UNION DUES	\$ 11.00	

**WEST VALLEY WATER DISTRICT**

CASH DISBURSEMENT REPORT  
JULY 2024

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
86968	I.U.O.E., LOCAL UNION NO. 12	I.U.O.E LOCAL 12 UNION DUES	\$ 540.50	
86969	J. YUNGER BESPOKE INC	WVWD Socks	\$ 2,217.50	
86970	JOHNSON'S HARDWARE INC	METERS SHOP SUPPLIES	\$ 50.60	
86971	LEGAL SHIELD	LEGALSHIELD	\$ 180.42	
86971	LEGAL SHIELD	LEGALSHIELD	\$ 180.39	
86971	LEGAL SHIELD	EE Adjust	\$ 18.94	
86972	LENNAR HOMES	DEP REFUNDS-CONT/METER/VALVE BOX	\$ 7,450.00	
86972	LENNAR HOMES	DEP REFUNDS-CONT/METER/VALVE BOX	\$ 9,000.00	
86972	LENNAR HOMES	DEP REFUNDS-CONT/METER/VALVE BOX	\$ 103,187.10	
86973	MIKE ROQUET CONSTRUCTION, INC.	Street Paving Services	\$ 10,619.00	
86974	MINUTEMAN PRESS OF RANCHO CUCAMONGA	SO CAL STREAM CHALLENGE	\$ 94.42	
86974	MINUTEMAN PRESS OF RANCHO CUCAMONGA	AGUILAR CHECK PRESENTATION	\$ 571.29	
86975	NEW RESOURCES GROUP INC	Conservation Kit Items	\$ 1,080.00	
86975	NEW RESOURCES GROUP INC	Conservation Kit Items	\$ 580.00	
86975	NEW RESOURCES GROUP INC	Conservation Kit Items	\$ 3,302.65	
86975	NEW RESOURCES GROUP INC	Conservation Kit Items	\$ 1,485.00	
86976	O'REILLY AUTO PARTS	ROEMER SUPPLIES	\$ 17.23	
86977	PAUL FRANK GRAVESANDE	90 Day and Repairs to truck 138	\$ 1,975.00	
86977	PAUL FRANK GRAVESANDE	UNIT#105 MAINTENANCE	\$ 175.00	
86977	PAUL FRANK GRAVESANDE	UNIT#105T MAINTENANCE	\$ 240.00	
86977	PAUL FRANK GRAVESANDE	UNIT#137 MAINTENANCE	\$ 392.00	
86978	PINNACLE PETROLEUM INC	Gasoline and Diesel for Fleet	\$ 7,426.94	
86979	SO CALIFORNIA EDISON	BLF ELECTRICITY	\$ 229.24	
86979	SO CALIFORNIA EDISON	BLF ELECTRICITY	\$ 115.02	
86980	THE STANDARD	AD&D	\$ (0.95)	
86980	THE STANDARD	AD&D	\$ 341.29	
86980	THE STANDARD	DEPENDENT LIFE	\$ 103.32	
86980	THE STANDARD	LIFE INSURANCE	\$ 2,516.61	
86980	THE STANDARD	LONG TERM DISABILITY	\$ 2,661.55	
86980	THE STANDARD	AD&D	\$ 31.50	
86980	THE STANDARD	DEPENDENT LIFE	\$ 6.15	
86980	THE STANDARD	LIFE INSURANCE	\$ 232.50	
86980	THE STANDARD	LONG TERM DISABILITY	\$ 22.73	
86980	THE STANDARD	EE Adjusts	\$ 49.17	
86980	THE STANDARD	EMPLOYEE AFTER-TAX	\$ 711.60	
86980	THE STANDARD	EMPLOYEE AFTER-TAX	\$ 711.55	
86981	UNIVAR USA INC	Acedic Acid for FBR	\$ 20,589.30	
86981	UNIVAR USA INC	Acedic Acid for FBR	\$ 19,650.80	
86982	USA BLUEBOOK	FBR SUPPLIES	\$ 411.18	
86982	USA BLUEBOOK	ROEMER SUPPLIES	\$ 98.94	
86983	VERIZON WIRELESS PHONES	CELL PHONES/INTERNET	\$ 5,136.06	
86983	VERIZON WIRELESS PHONES	CELL PHONES/INTERNET	\$ 1,304.53	
86983	VERIZON WIRELESS PHONES	CELL PHONES/INTERNET	\$ 1,152.34	
86984	YO FIRE	Emergency Service Line Replacement 1642 Eucalyptus	\$ 1,643.40	
86984	YO FIRE	MAINTENANCE SUPPLIES	\$ 351.27	
86984	YO FIRE	MAINTENANCE SUPPLIES	\$ 613.10	
DFT0003794	PCL CONSTRUCTION INC	Design and Construction of Roemer Upgrade		\$ 4,091,256.78
DFT0003794	PCL CONSTRUCTION INC	RETENTION		\$ (204,562.84)
<b>SUBTOTALS</b>			<b>\$ 1,757,983.55</b>	<b>\$ 4,105,947.34</b>
<b>GRAND TOTAL</b>			<b>\$ 5,863,930.89</b>	

# Exhibit B

**WEST VALLEY WATER DISTRICT  
PAYROLL GROSS WAGES  
FISCAL YEAR 2024 - 2025**

<b>Report Month</b>	<b>Description</b>	<b>From</b>	<b>To</b>	<b>Gross Wages Paid</b>
July 2024	Monthly Pay Period #7	06/01/24	06/30/24	10,691.50
July 2024	Pay Period #14	06/21/24	07/05/24	370,418.38
July 2024	Pay Period #15	07/05/24	07/19/24	389,816.11
			Total for July 2024	<u>770,925.99</u>

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

Date	Item	Check No. or EFT	Amount
07/12/24	Monthly Pay Period #7	None	-
07/11/24	Pay Period #14	8948	917.77
07/18/24	Pay Period #15 - Termination	8949	4,219.70
07/25/24	Pay Period #15	8950-51	<u>2,133.77</u>
	<b>Total Checks</b>		<b><u><u>7,271.24</u></u></b>
07/12/24	Monthly Pay Period #7 Direct Deposits	EFT	8,662.86
07/12/24	Federal Tax Withheld Social Security & Medicare	EFT	2,147.89
07/12/24	State Tax Withheld	EFT	190.01
07/11/24	Pay Period #14 Direct Deposits	EFT	238,484.92
07/11/24	Federal Tax Withheld Social Security & Medicare	EFT	91,157.18
07/11/24	State Tax Withheld and State Disability Insurance	EFT	19,944.49
07/11/24	Lincoln Deferred Compensation Withheld	EFT	14,125.31
07/11/24	Lincoln - 401a	EFT	23,800.00
07/11/24	Lincoln - ROTH	EFT	978.13
07/11/24	Lincoln - Employer Match Benefit	EFT	3,550.00
07/11/24	Nationwide Deferred Compensation Withheld	EFT	6,556.11
07/11/24	Nationwide 401a	EFT	1,000.00
07/11/24	Nationwide ROTH	EFT	125.00
07/11/24	Nationwide - Employer Match Benefit	EFT	775.00
07/11/24	CalPERS Retirement - Classic (EPMC and ER contribution)	EFT	34,388.74
07/11/24	CalPERS Retirement - 2nd Tier (EE and ER contribution)	EFT	26,093.31
07/11/24	ExpertPay - California State Disbursement	EFT	984.46
07/11/24	Sterling Administration	EFT	976.23
07/18/24	Pay Period #14 Direct Deposits	EFT	-
07/18/24	Federal Tax Withheld Social Security & Medicare	EFT	1,766.72
07/18/24	State Tax Withheld and State Disability Insurance	EFT	343.61
07/25/24	Pay Period #15 Direct Deposits	EFT	244,707.68
07/25/24	Federal Tax Withheld Social Security & Medicare	EFT	97,554.58
07/25/24	State Tax Withheld and State Disability Insurance	EFT	21,418.02
07/25/24	Lincoln Deferred Compensation Withheld	EFT	14,196.04
07/25/24	Lincoln - 401a	EFT	1,300.00
07/25/24	Lincoln ROTH	EFT	1,058.13
07/25/24	Lincoln - Employer Match Benefit	EFT	3,500.00
07/25/24	Nationwide Deferred Compensation Withheld	EFT	6,481.11
07/25/24	Nationwide - 401a Employer Match Benefit	EFT	2,000.00
07/25/24	Nationwide - ROTH	EFT	125.00
07/25/24	Nationwide - Employer Match Benefit	EFT	775.00
07/25/24	CalPERS Retirement - Classic (EPMC and ER contribution)	EFT Pending	-
07/25/24	CalPERS Retirement - 2nd Tier (EE and ER contribution)	EFT Pending	-
07/25/24	ExpertPay - California State Disbursement	EFT	984.46
07/25/24	Sterling Administration	EFT	976.23
07/13/24	CalPERS - FY 22/23 Pepay Unfunded Accrued Liability -Classic	EFT	712,534.00
07/13/24	CalPERS - FY 22/23 Prepay Unfunded Accrued Liability -PEPRA	EFT	9,442.00
	<b>Total EFT</b>		<b><u><u>1,593,102.22</u></u></b>
	<b>Grand Total Payroll Cash</b>		<b><u><u>1,600,373.46</u></u></b>



**BOARD OF DIRECTORS  
FINANCE COMMITTEE  
STAFF REPORT**

**DATE:** August 28, 2024  
**TO:** Finance Committee  
**FROM:** William Fox, Interim Chief Financial Officer  
**SUBJECT:** MONTHLY REVENUE & EXPENDITURES REPORT - JULY 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 June 30th. The encumbrance column represents funds encumbered with a purchase order that's not spent but committed. The percentage column represents the percentage of the current budget that has been received (Revenue) or utilized (Expenditure).

**FISCAL IMPACT:**

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

**STAFF RECOMMENDATION:**

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

**ATTACHMENT(S):**

1. Exhibit A - 2024 July Monthly Rev Exp Report



# EXHIBIT A



West Valley Water District, CA

# Budget Report Group Summary

For Fiscal: 2024-2025 Period Ending: 07/31/2024

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Revenue</b>						
4000 - Water consumption sales	19,360,000.00	19,360,000.00	2,029,932.20	2,029,932.20	-17,330,067.80	10.49 %
4010 - Water service charges	8,890,000.00	8,890,000.00	737,182.01	737,182.01	-8,152,817.99	8.29 %
4020 - Other operating revenue	4,806,616.00	4,806,616.00	322,541.23	322,541.23	-4,484,074.77	6.71 %
4030 - Property Taxes	3,677,030.00	3,677,030.00	33,480.31	33,480.31	-3,643,549.69	0.91 %
4040 - Interest & Investment Earnings	4,000,000.00	4,000,000.00	930,263.23	930,263.23	-3,069,736.77	23.26 %
4050 - Rental Revenue	41,000.00	41,000.00	3,378.84	3,378.84	-37,621.16	8.24 %
4060 - Grants and Reimbursements	1,554,757.00	1,554,757.00	69,007.71	69,007.71	-1,485,749.29	4.44 %
4080 - Other Non-Operating Revenue	32,000.00	32,000.00	0.00	0.00	-32,000.00	0.00 %
<b>Revenue Total:</b>	<b>42,361,403.00</b>	<b>42,361,403.00</b>	<b>4,125,785.53</b>	<b>4,125,785.53</b>	<b>-38,235,617.47</b>	<b>9.74 %</b>

## Budget Report

For Fiscal: 2024-2025 Period Ending: 07/31/2024

Department...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Expense</b>						
5110 - Source Of Supply	2,310,700.00	2,310,700.00	0.00	0.00	2,310,700.00	0.00 %
5210 - Production	5,177,350.00	5,177,350.00	125,516.19	125,516.19	5,051,833.81	2.42 %
5310 - Water Quality	855,225.00	855,225.00	44,162.26	44,162.26	811,062.74	5.16 %
5320 - Water Treatment - Perchlorate	685,000.00	685,000.00	25,788.66	25,788.66	659,211.34	3.76 %
5350 - Water Treatment - FBR/FXB	2,389,005.00	2,389,005.00	118,859.22	118,859.22	2,270,145.78	4.98 %
5390 - Water Treatment - Roemer/Arsenic	2,348,920.00	2,348,920.00	60,715.43	60,715.43	2,288,204.57	2.58 %
5410 - Maintenance - T & D	3,303,500.00	3,303,500.00	125,325.62	125,325.62	3,178,174.38	3.79 %
5510 - Customer Service	1,083,500.00	1,083,500.00	78,644.20	78,644.20	1,004,855.80	7.26 %
5520 - Meter Reading	1,094,100.00	1,108,500.00	39,664.93	39,664.93	1,068,835.07	3.58 %
5530 - Billing	614,800.00	614,800.00	30,632.50	30,632.50	584,167.50	4.98 %
5610 - Administration	2,337,295.00	2,337,295.00	125,858.90	125,858.90	2,211,436.10	5.38 %
5615 - General Operations	3,087,098.00	3,087,098.00	751,547.61	751,547.61	2,335,550.39	24.34 %
5620 - Accounting	928,430.00	928,430.00	52,310.80	52,310.80	876,119.20	5.63 %
5630 - Engineering	2,173,300.00	2,173,300.00	128,749.49	128,749.49	2,044,550.51	5.92 %
5640 - Business Systems	1,662,116.00	1,662,116.00	71,942.41	71,942.41	1,590,173.59	4.33 %
5645 - GIS	310,200.00	310,200.00	11,902.38	11,902.38	298,297.62	3.84 %
5650 - Board Of Directors	339,500.00	339,500.00	10,605.43	10,605.43	328,894.57	3.12 %
5660 - Human Resources/Risk Management	949,730.00	949,730.00	38,450.82	38,450.82	911,279.18	4.05 %
5680 - Purchasing	734,300.00	734,300.00	45,451.36	45,451.36	688,848.64	6.19 %
5710 - Public Affairs	1,520,985.00	1,520,985.00	65,997.99	65,997.99	1,454,987.01	4.34 %
5720 - Grants & Rebates	325,000.00	325,000.00	2,100.00	2,100.00	322,900.00	0.65 %
6200 - Interest Expense	912,000.00	912,000.00	-253,274.57	-253,274.57	1,165,274.57	-27.77 %
6300 - Debt Administration Service	6,615.00	6,615.00	0.00	0.00	6,615.00	0.00 %
<b>Expense Total:</b>	<b>35,148,669.00</b>	<b>35,163,069.00</b>	<b>1,700,951.63</b>	<b>1,700,951.63</b>	<b>33,462,117.37</b>	<b>4.84 %</b>
<b>Report Surplus (Deficit):</b>	<b>7,212,734.00</b>	<b>7,198,334.00</b>	<b>2,424,833.90</b>	<b>2,424,833.90</b>	<b>-4,773,500.10</b>	<b>33.69 %</b>

## Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
100 - Water Operations Fund	7,212,734.00	7,198,334.00	2,424,833.90	2,424,833.90	-4,773,500.10
<b>Report Surplus (Deficit):</b>	<b>7,212,734.00</b>	<b>7,198,334.00</b>	<b>2,424,833.90</b>	<b>2,424,833.90</b>	<b>-4,773,500.10</b>



**BOARD OF DIRECTORS  
FINANCE COMMITTEE  
STAFF REPORT**

**DATE:** August 28, 2024  
**TO:** Finance Committee  
**FROM:** William Fox, Interim Chief Financial Officer  
**SUBJECT:** MONTHLY TRANSFER REPORT - JULY 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 July 2024 Funds Transfer Report. This is located at Exhibit A. There were two transfers during the month made from the Chase General Checking Account to the Local Agency Investment Fund (LAIF) account totaling \$6.5 million. The funds were transferred in order to earn interest income rather than lying idle in the Chase General Checking Account.

**FISCAL IMPACT:**

Additional interest earnings on funds were earned resulting from the transfer to the LAIF account.

**STAFF RECOMMENDATION:**

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

**ATTACHMENT(S):**

1. Exhibit A - 2024 July Transfer Form

# EXHIBIT A

**Fund Transfer Detail July 2024**

Date	Beginning Balances	Amount
7/11/2024	Chase Gen Checking	4,065,830.22
7/11/2024	LAIF	322,625.60

Date	Transfers	Amount
7/11/2024	Chase Gen Checking → LAIF	5,000,000.00
7/23/2024	Chase Gen Checking → LAIF	1,500,000.00

Date	Ending Balances (After Transfers) <sup>1</sup>	Amount
7/23/2024	Chase Gen Checking	2,542,118.77
7/23/2024	LAIF	6,846,385.18

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



**BOARD OF DIRECTORS  
FINANCE COMMITTEE  
STAFF REPORT**

**DATE:** August 28, 2024  
**TO:** Finance Committee  
**FROM:** William Fox, Interim Chief Financial Officer  
**SUBJECT:** PRELIMINARY FINANCIAL REPORT FISCAL YEAR 2023-24

---

**BACKGROUND:**

This is the first year that the Finance Department has produced the Preliminary Financial Report. The purpose is to provide the General Manager, Finance Committee, and Board of Directors with an early snapshot of the fiscal year end results for the recently completed Fiscal Year 2023-24. This is an unaudited financial report that may have subsequent adjustments identified during the annual audit process.

**DISCUSSION:**

The Preliminary Financial Report Fiscal Year 2023-24 (**Exhibit A**) summarizes the District's financial performance for the recently completed fiscal year. The report is the District's preliminary look back at the results of operations before the annual audit completion and any subsequent adjustments. It provides an overview and analysis of revenues, expenditures, reserves, and bond indebtedness.

**FISCAL IMPACT:**

There is no fiscal impact for producing the Preliminary Financial Report Fiscal Year 2023-24.

**STAFF RECOMMENDATION:**

Forward the Preliminary Financial Report Fiscal Year 2023-24 to the Board of Directors as a note and file item. No other action is required.

**ATTACHMENT(S):**

1. Exhibit A - Preliminary Financial Report for Fiscal Year 2023-24



# EXHIBIT A



August 22, 2024

**Attention: General Manager, Finance Committee, & Board of Directors**

**Preliminary Financial Report for Fiscal Year 2023-24**

The Preliminary Financial Report (PFR) reflects the District's financial results for the recently completed Fiscal Year 2023-24 reporting period. The report is the District's initial look back of the results of operations prior to completion of the annual audit. The report provides an overview and analysis of revenues, expenditures, reserves and bond indebtedness. In December 2024, the Finance Department will follow up by issuing the Annual Comprehensive Financial Report (ACFR) for Fiscal Year 2023-24. The ACFR report, which is prepared in accordance with Generally Accepted Accounting Principles, is audited by an independent firm of certified public accountants.

While this report covers the recently concluded fiscal year, it is also meant to assist District leaders to understand and assess the health of the District's finances – as well as to address future challenges.

**Fiscal Year 2023-24 Overview**

Overall, the District's total revenues exceeded budget results for Fiscal Year 2023-24. However, when compared to the prior fiscal year, there was 13% less revenue due to the prior year having a one-time only legal settlement of \$10 million.

The Fiscal Year 2023-24 key highlights:

- Interest and investment earnings had an increase of 62% (\$2 million) due to the liquidity investment fund and The Federal Reserve maintaining higher interest rates.
- Grants and reimbursements had an increase of 112% (\$301,366) which was due to greater expense reimbursement revenue.
- Other operating revenue had a decrease of 20% (\$1 million), which was mainly due to less inspection revenue, meter installation charges, and administrative fee revenue.
- Other non-operating revenue had a decrease of 81% (\$9.09 million) due to the prior Fiscal year 2022-23 having a one-time legal settlement of \$10 million.
- The Water Treatment-Perchlorate Division had an increase in expenditures of 44% (\$113,862) due to rising costs of operating supplies for resin exchange.

## Comparison FY 2023-24 Budget to FY 2023-24 & FY 2022-23 Actuals

	FY 2023-24 Budget	FY 2023-24 Actual	FY 2022-23 Actual
<b>Revenues</b>			
Water Consumption Sales	19,665,777	17,748,948	17,318,707
Monthly Service Charges	8,504,277	8,691,593	8,300,964
Other Operating Revenue	4,177,477	4,028,228	5,043,013
Other Non-Operating Revenue	5,328,015	12,148,808	18,431,731
<b>Total Revenues</b>	<b><u>37,675,546</u></b>	<b><u>42,617,577</u></b>	<b><u>49,094,415</u></b>
<b>Expenditures</b>			
Source of Supply	2,508,463	1,705,715	1,996,352
Production - Pumping	5,119,150	4,712,014	4,673,072
Water Quality Department	801,025	683,116	576,856
Water Treatment - Perchlorate	830,000	370,678	256,816
Water Treatment - FBR/FXB	1,977,245	1,798,512	2,001,878
Water Treatment - Roemer/Arsenic	2,032,185	1,984,162	1,843,421
Maintenance - Transmission and Distribution	2,541,200	2,902,088	2,568,261
Customer Service	1,368,400	1,266,461	1,233,518
Meter Reading	1,041,100	790,391	881,152
Billing	575,400	591,049	548,916
Administration	2,412,380	2,048,137	1,765,495
General Operations	3,540,189	2,768,296	2,970,326
Accounting	1,039,100	914,761	908,919
Engineering	1,834,595	1,559,817	1,580,058
Information Technology	1,423,250	1,375,068	1,264,918
GIS	262,040	186,808	231,877
Board of Directors	309,700	278,032	277,628
Human Resources/Risk Management	874,050	850,316	726,150
Purchasing	677,500	658,130	568,105
Public Affairs	1,269,200	747,493	907,266
Grants & Rebates	30,000	13,646	32,647
Interest Expense - Long-Term Debt	843,598	664,623	863,190
Other Non-Operating Expenses	-	514,450	712,500
<b>Total Expenditures</b>	<b><u>33,309,770</u></b>	<b><u>29,383,764</u></b>	<b><u>29,389,323</u></b>
<b>Debt Service</b>	1,107,629	1,107,629	1,092,629
<b>Revenue to Fund CIP</b>	3,258,147	12,124,741	18,612,463
<b>Net Surplus (Deficit)*</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

\*The net surplus amount is the amount that gets transfer to/(from) the reserve.

## Revenues

	FY 2024 Actual	FY 2023 Actual
<b>Revenue (Operating):</b>		
Water Consumption Sales	\$ 17,748,948	\$ 17,318,707
Monthly Service Charges	8,691,593	8,300,964
Other Operating Revenue	4,028,228	5,043,013
Total Operating Revenue	30,468,769	30,662,684
<b>Revenue (Non-Operating):</b>		
Property Taxes	4,229,527	3,738,696
Grants and Reimbursements	569,319	267,953
Interest and Investment Earnings	5,243,481	3,230,512
Rental Revenue	39,828	38,457
Other Non-Operating Revenue	2,066,653	11,156,113
Total Non-Operating Revenue	12,148,808	18,431,731
<b>Total Revenue</b>	<b>42,617,577</b>	<b>49,094,415</b>

As previously mentioned, total revenue had a decrease of 13% (\$6.5 million) when compared to Fiscal Year 2022-23. There are several factors that caused this major shift. The four main reporting categories are: (1) other operating revenue, (2) grants and reimbursements, (3) interest and investment earnings, and (4) other non-operating revenue. Although total revenue was lower when comparing to Fiscal Year 2022-23, actuals exceeded budgeted amounts and the District was able to fund the CIP Program with \$12.1 million from remaining revenue.

### Expenditures

Overall operating expenses only had a 1% (\$391,059) increase when compared to Fiscal Year 2022-23. This demonstrates the effort by District staff to stay within budget and being fiscally responsible in carrying out the District's operations to meet the needs of our customers.

### Reserves

The District continues to diversify its investments and to take advantage of the current interest rate environment with its liquidity fund. As of July 1<sup>st</sup>, 2023, the District had a total of \$121.7 million in reserves. As of June 30<sup>th</sup>, 2024, the District's reserves increased to \$125.2 million. Which is \$3.5 million (3%) greater than prior fiscal year.

### Bonded Indebtedness

As of June 30<sup>th</sup>, 2024 the District only had \$18.9 million of bonds outstanding. Even though the District has received a portion of the SRF loan proceeds for the Roemer Expansion Project this year, per the loan agreement there are no loan until the project is completed.

**Conclusion**

Based upon preliminary numbers for Fiscal Year 2023-24, the non-operating revenue had an outstanding performance. This allowed the District to fund a major portion of its CIP (\$12.1 million). A notable concern is that most non-operating revenues are one-time events. During Fiscal Year 2024-25, the CFO and Accounting Division are planning on conducting a Cost-of-Service Study to better align rates closer to cost of production and the replacement of aging infrastructure.



**BOARD OF DIRECTORS  
FINANCE COMMITTEE  
STAFF REPORT**

**DATE:** August 28, 2024  
**TO:** Finance Committee  
**FROM:** Rocky Welborn, Director of Engineering  
**SUBJECT:** ADOPT RESOLUTION ADOPTING UPDATED CAPACITY CHARGES AND SERVICE INSTALLATION CHARGES AND ADOPT ORDINANCE UPDATING WATER SERVICE RULES AND REGULATIONS

---

**MEETING HISTORY:**

03/05/2024 Finance Committee – Presentation as an informational item  
 03/21/2024 Board Meeting – Presentation as an informational item

**BACKGROUND:**

Capacity Charges and Service Installation Charges are the fees that the District has established for new connections to our water system to “buy-in” to our system and covers the shared components of our total system, such as the wells, transmission mains, reservoirs, and pump stations, as well as the proportionate share of new facilities that will be built to serve new connections, as well as the time and material to connect to the system. The Capacity Charges and Service Installation Charges imposed represent a proportionate share of the cost of facilities necessary to provide system capacity to a new connection. They are usually paid by developers at the time of property development.

Government Code Section 66013(b)(3) defines a “Capacity Charge” to mean a “charge for public facilities in existence at the time a charge is imposed or charges for new public facilities to be acquired or constructed in the future that are of proportional benefit to the person or property being charged. Section 66013(b)(5) defines a “Fee” such as the Service Installation Charges as a fee for the physical facilities necessary to make a water connection or sewer connection, including, but not limited to, meters, meter boxes, and pipelines from the structure or project to a water distribution line or sewer main, and the estimated reasonable cost of labor and materials for installation of those facilities bears a fair or reasonable relationship to the payor’s burdens on, or benefits received from, the water connection or sewer connection.

In August 2012, the Board of Directors adopted Ordinance 74 amending the Water Service Rules and Regulations and creating Article 20, “Schedule of Charges.” Which established the miscellaneous engineering and development fees and charges. Article 20 has been updated several times to reflect increases in fees, charges and fines for violations of the Regulations, ultimately extracting the contents of Article 20 to Exhibit “C” of the Water Service Rules and Regulations.

In June 2021, the Board of Directors of the District adopted by Resolution No. 2021-11 the 2021 Development Impact Fee (or Capacity Charge) Study and adjusted the District's Capacity Charge per equivalent dwelling unit (EDU).

In March 2024, this item was presented to the Board of Directors for informational purposes. Following that meeting, Staff consulted with legal counsel and made minor revisions to the document. These changes included replacing the term "Development Impact Fee" with "Capacity Charge" throughout the report, removing references to California Code sections 66001 and 66008 from the Legal Framework section, adding language in Chapter 3 to further justify for use of the Replacement Cost New (RCN) asset valuation methodology, and including an appendix listing of Capital Improvement Plan projects with a breakdown of each project's allocation between current and future customers.

In addition to the mentioned revisions from legal counsel, Staff is also recommending the following modifications to Exhibit "C":

- Clarifications to descriptions of fee wording
- Update of deposits amounts to reflect increased costs of materials including meters, valve box and appurtenances
- Removing deposit fees categories that are no longer leveraged by developers
- Increasing costs for certain inspections and meter service installation charges to reflect the increased costs of meters
- Modifying the backflow prevention assembly charges to reflect actual costs
- Removal of a per linear foot inspection fees, in lieu of project specific inspection fee estimates
- Updating of the shutoff notice fee language to reflect recent regulatory requirements
- Increasing fines for violations of the Water Service Rules and Regulations to account for inflationary conditions
- Adding a new fine for unauthorized operation of the Districts' distribution and transmission valves

### **DISCUSSION:**

In August 2023, Robert D. Niehaus, Inc. (RDN) was contracted by the West Valley Water District (District) to prepare a 2024 Capacity Charge Update Study (Study) based on the adopted 2020 Water Facilities Master Plan (WFMP) and change in the District's financial landscape since the completion of the 2021 Development Impact Fee Study. The purpose of the WFMP is to determine the future water demands and supply requirements, and to identify the water facilities needed to produce, deliver, store and transport that supply to the District's customers. Capacity Charges are primarily intended to recover the funds needed to support the Capital Improvement Project costs for expansion.

Attached as **Exhibit A** is a copy of the prepared 2024 Capacity Charge Update Study. The main goals of the Update are to:

- Ensure compliance with state regulations regarding capacity charges,
- Update the current capacity charge based on increase capacity required to serve new connections,

- Evaluate the current fire capacity charges and recommend updated charges for the new connections with fire requirements,
- Provide a revenue analysis of recommended Capacity Charges and Fire Capacity Charges

Attached as **Exhibit B** is a copy of the Resolution adopting the 2024 Capacity Charges Update Study. This Study provides a summary of recommendations to recover sufficient revenues to accommodate necessary system growth.

Attached as **Exhibit C** is a copy of Water Service Regulations Exhibit “C” with track changes showing the updated Capacity Charges and staff recommended revisions. Because these revisions include increases to certain miscellaneous fees in addition to the Capacity Charges and Service Installation Charges, these revisions will be adopted only after a noticed public hearing.

**FISCAL IMPACT:**

The Fiscal Impact will be based on recommendation and approval of the Board of Directors.

**STAFF RECOMMENDATION:**

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

1. Conduct a Public Hearing;
2. Adopt a Resolution of the Board of Directors of the West Valley Water District adopting the District’s Updated Capacity Charges and Service Installation Charges;
3. Adopt an Ordinance of the Board of Directors of the West Valley Water District updating Article 20, Schedule of Charges, of the Water Service Regulations; and
4. Authorize the General Manager to execute all necessary documents related to implementing the recommendations of the Study.

**ATTACHMENT(S):**

1. Exhibit A - 2024 Capacity Charge Update Study
2. Exhibit B - Resolution Adopting Capacity Charges
3. EXHIBIT C - Ord amending Rules - w track changes (BBK updates re\_ SB 998 8.19.24)-c1



# EXHIBIT A

# **WEST VALLEY WATER DISTRICT**

## **2024 Capacity Charge Update**

### **Final Report**

**July 26, 2024**





# **WEST VALLEY WATER DISTRICT 2024 CAPACITY CHARGE UPDATE**

## **FINAL REPORT**

Prepared for:

West Valley Water District  
855 W. Base Line  
Rialto, CA 92377

Prepared by:

ROBERT D. NIEHAUS, INC.  
140 East Carrillo Street  
Santa Barbara, CA 93101  
(805) 962-0611

RDN Project Number 350





July 26, 2024  
Ms. Linda Jadeski  
Assistant General Manager  
West Valley Water District  
855 W. Base Line  
Rialto, CA 92377

**Subject: 2024 Water Capacity Charge Update**

Dear Ms. Linda Jadeski,

Robert D. Niehaus, Inc. (RDN) is pleased to provide this 2024 Capacity Charge Update Report (Report) for the West Valley Water District (WVWD or District). This study includes an extensive review of the District's Charge calculation methodology, and derivation of an updated Charge for the District's consideration.

Most of the information used in the Charge calculation was taken from the 2020 Water Facilities Master Plan (2020 WFMP) created by AKEL Engineering Group in April, 2020. However, this Study updates key variables that have significant impacts on the resulting Charge. The key variables updated for this Report are system asset value, capital expenses for future growth, outstanding debt principle, cumulative Capacity Charge revenue, current capital reserves, future system capacity and current system-wide Equivalent Dwelling Units (EDU).

It has been an absolute pleasure to work with your District. We thank you and other District Staff for the support provided during this study.

Respectfully submitted,

A handwritten signature in blue ink that reads "Robert D. Niehaus".

Robert D. Niehaus, Ph.D.

Managing Director/Principal Economist

Anthony Elowsky, M.A.

Project Manager



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# EXECUTIVE SUMMARY

## Purpose of Study

Robert D. Niehaus (RDN) was engaged by West Valley Water District (WVWD, District) to review and update the District's Capacity Charges. WVWD last updated its Charges in 2021. The current Charges require an update to accurately reflect the current asset value and costs of future expansion projects.

RDN began the study by reviewing the District's most up-to-date financial, engineering, and planning documents. RDN reviewed all items and data sources submitted by the District and ensured the recommended Charges meet the following objectives:

- Ensure compliance with state regulations regarding Capacity Charges,
- Update the current Capacity Charge based on increased capacity required to serve new development,
- Evaluate the current fire capacity charges and recommend updated charges for the new connections with fire requirements,
- Provide a revenue analysis of recommended Capacity Charges and Fire Capacity Charges,

## Current Capacity Charge

The District's current Capacity Charges were designed by RDN in 2021 utilizing the information presented in the 2020 Water Master Plan. RDN assessed the Charges based on each Equivalent Dwelling Unit (EDU), which represented a customer account with a 3/4 inch or smaller water meter. Since the 2021 study, the District has adjusted the impact Charge by 3.4 percent annually.

Table 1 shows the current Capacity Charges and fire service capacity charges by meter size.

*Table 1. Current Capacity Charges and Fire Service Capacity Charges*

Meter Size	Capacity Charge	Fire Service Capacity Charge
5/8" & 3/4"	\$15,818	-
1"	\$26,416	\$1,507
1-1/2"	\$52,467	\$3,013
2"	\$84,311	\$4,821
3"	\$158,182	\$9,040
4"	\$263,690	\$15,066
6"	\$527,220	\$30,133
8"	\$843,584	\$48,212
10"	-	\$69,305
12"	-	\$129,571

## Summary of Recommendations

Capacity Charges are primarily intended to recover both the District’s proposed Capital Improvement Program (CIP) costs for expansion identified in the 2020 WFMP, and utility rate payers’ prior investment in capital facilities that support development by providing extra capacity for new connections. After extensive review of the previous study, 2020 WFMP, District asset lists, recent CIP lists, and other updated data provided by the District, RDN derived the updated Capacity Charge for the District to consider.

RDN made the following assumptions when determining the updated Impact Charge:

- Include all outstanding CIP costs attributed to future growth identified in the 2020 WFMP,
- Escalate system asset values to today’s dollar value by using the Los Angeles Construction Cost Index (CCI) published by Engineering News Record (ENR),
- Identify the current system capacity and the buildout capacity by function to accurately compute Charges for the Buy-in component and the Incremental Cost component of the Capacity Charge,
- Use 670 gallons per day (gpd), the unit of service per Equivalent Dwelling Unit (EDU) identified in the 2020 WFMP where applicable,
- Increase customer equitability by offsetting charges with debt service principal payments, developer funded projects, and Capacity Charge revenues,
- Develop Fire Capacity Charges by isolating the extra capacity in the system’s infrastructure required for fire requirements.

The recommended Charges outlined in this report were developed using industry standard methodologies elaborated by American Water Works Association (AWWA) Principles of Water Rates, Charges, and Charges – Manual of Water Supply Practices (M1). For this update, replacement costs are used to value the system assets without depreciation (Replacement Cost New, RCN).

For the recommended Charges, RDN used the following formula to compute the base Charge of 3/4 inch and smaller meter.

$$\left( \frac{(\text{Replacement Cost of Assets} \pm \text{Adjustments})}{\text{Current Capacity}} \times \frac{\text{gpd}}{\text{edu}} \right) + \left( \frac{\text{CIP Cost for Expansion}}{\text{Added Capacity}} \times \frac{\text{gpd}}{\text{edu}} \right)$$

This formula provides for adjustments such as exclusion of the principal on existing debt and revenues collected from Capacity Charges, and inclusion of the capital reserve balance in the total Buy-in asset value calculation represented by the numerator. The adjusted asset value (allowable asset value) was divided by the current system capacity, resulting in a unit cost of the capacity. The unit cost was multiplied by 670 gpd defined as a per EDU demand in the 2020 WFMP for the base meter. The same calculation was repeated for the CIP cost component and the Charges were summed together to compute a total Capacity Charge per EDU. The following tables show the updated Capacity Charges by meter size. The Charges for larger meters were scaled up from the base Charge using the AWWA capacity ratios.

Fire Capacity Charge is computed by assessing the extra capacity needed to serve customers in fire emergencies. The 2020 WFMP indicated that the fire requirements only apply to infrastructure associated with storage and pipes. RDN separated the fire service capacity from the total capacity of these systems and applied an applicable unit of service to calculate the charges. Since the fire capacity is also a requirement of public hydrants, RDN reallocated the share of the public hydrant’s costs back to the Capacity Charge calculation.

Replacement Cost New (RCN)

The updated Charge maintains the Replacement Cost New (RCN) method to calculate the system asset value. The replacement costs are calculated by escalating the original purchase cost to current-day dollars, but no accumulated depreciation is subtracted from the asset value. This methodology fairly compensates the existing customers for carrying the costs of the excess capacity built into the system which is readily available for new customers to join. The total projected Capacity Charge revenue by 2046 is \$270 million. No change in overall methodology is proposed under this update. Table 2 displays the update Capacity Charges for each meter size.

*Table 2. Updated Capacity Charge Schedules*

Meter Size	Capacity Charge	Fire Service Capacity Charge
5/8" & 3/4"	\$16,734	-
1"	\$27,946	\$1,363
1-1/2"	\$55,725	\$2,725
2"	\$89,193	\$4,360
3"	\$167,341	\$8,176
4"	\$278,958	\$13,626
6"	\$557,748	\$27,252
8"	\$892,430	\$43,603
10"	-	\$62,680
12"	-	\$117,184

The District currently charges single family dwellings constructed on lots of less than 10,000 sq.ft., which are required to install 1-inch meter to meet fire requirements, a Capacity Charge of a ¾ inch meter plus a 1 inch meter Fire Capacity Charge instead of paying the Charge for the 1 inch meter. RDN accepts this approach to be fair and equitable considering the service requirements for such dwelling units would never exceed those of ¾ inch meter.

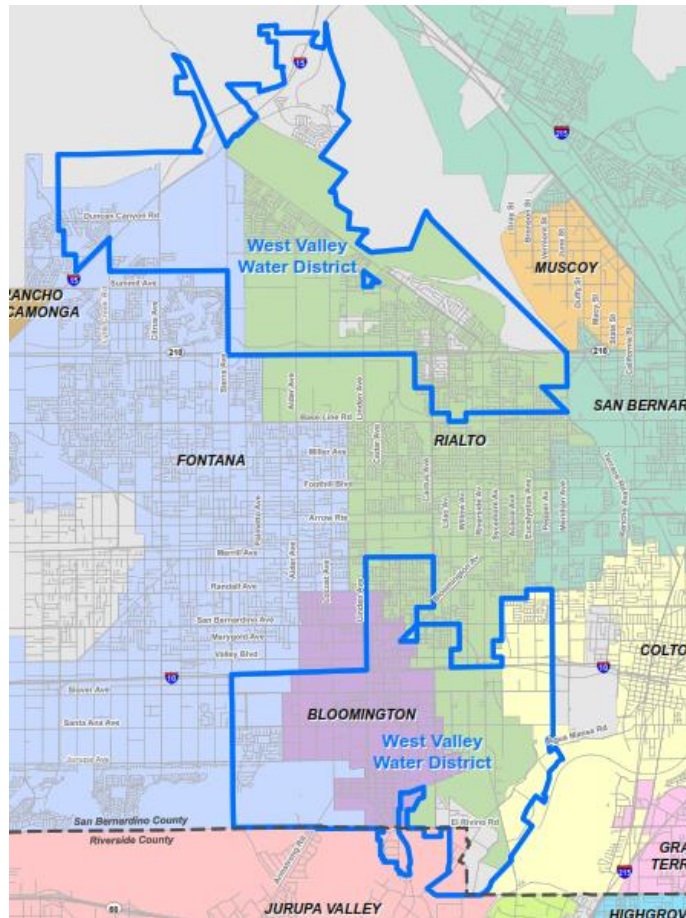
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# 1. INTRODUCTION

## District Overview

The West Valley Water District (WVWD or District) is a Special District governed by a five-member Board of Directors which provides water service to a population of 83,902 people through 22,033 connections in San Bernardino and Riverside Counties. The 32 square-mile service area encompasses parts of the Cities of Rialto, Bloomington, Colton, Fontana, Jurupa Valley, and some unincorporated areas in San Bernardino and Riverside Counties. Residential customers make up approximately 93 percent of the District’s customers. District facilities include 21 groundwater wells with a pumping capacity of approximately 42,000-acre feet per year (AFY), over 375 miles of pipeline, 25 storage tanks with a total storage capacity of 72 million gallons (MG), and 3,204 fire hydrants. The District’s water supply sources include groundwater basins such as Lytle Creek Basin, Bunker Hill Basin, and Rialto Colton Basin, and two sources of surface water including Lytle Creek and the State Water Project. The future water demand used for this study was based on the 2020 WFMP. Figure 1 shows WVWD’s current service area.

Figure 1. West Valley Water District Service Area



## Charge Terminology

“Capacity Charge” is commonly used terminology to describe system development charges imposed on new customers. There are other names commonly used by utilities such as Development Impact Fees, Connection

Charges, and Capital Recovery Charges. Though they all mean the same thing and are used for the same purpose, the variety of terms often creates confusion. In this Report, RDN uses “Capacity Charge” as the term for a system development charge, a one-time charge paid by a new water system customer for its system capacity.

## Legal Framework

This section of the report describes the legal framework that was considered in the update of the Capacity Charges to ensure that the calculated Capacity Charges provide a fair and equitable allocation of costs to current and future customers.

### [California Code 66013](#)

(a) Notwithstanding any other provision of law, when a local agency imposes Charges for water connections or sewer connections, or imposes Capacity Charges, those Charges or charges shall not exceed the estimated reasonable cost of providing the service for which the Charge or charge is imposed, unless a question regarding the amount of the Charge or charge imposed in excess of the estimated reasonable cost of providing the services or materials is submitted to, and approved by, a popular vote of two-thirds of those electors voting on the issue.

“Capacity Charge” means a charge for public facilities in existence at the time a charge is imposed or charges for new public facilities to be acquired or constructed in the future that are of proportional benefit to the person or property being charged, including supply or capacity contracts for rights or entitlements, real property interests, and entitlements and other rights of the local agency involving capital expense relating to its use of existing or new public facilities. A “Capacity Charge” does not include a commodity charge.

(c) A local agency receiving payment of a charge as specified in paragraph (3) of subdivision (b) shall deposit it in a separate capital facilities fund with other charges received, and account for the charges in a manner to avoid any commingling with other moneys of the local agency, except for investments, and shall expend those charges solely for the purposes for which the charges were collected. Any interest income earned from the investment of moneys in the capital facilities fund shall be deposited in that fund.

## Economic Framework

The simplest and most succinct economic justification for Capacity Charges is the idea that “growth-pays-for growth,” Essentially, stating that customers who benefit from a service should be the ones who pay for that service. The AWWA Manual M26 states: “the purpose of designing customer-contributed [connection Charges] is to prevent or reduce the inequity to existing customers that results when these customers must pay the increase in water rates that are needed to pay for added plant costs for new customers.” To effect fair distribution of the value of the system, Capacity Charges should reflect a reasonable estimate of the cost of providing capacity to new users and not disproportionately burden existing users through a rate increase.

Additionally, according to Neslon<sup>1</sup>, “Local public officials are coming to accept that underpricing of facilities leads to their inefficient use. Development is less intense, more spread out, and more wasteful of facilities when it does not have to pay the full cost of the facilities to which it connects and uses.” By allowing new development to pay for its full share of the cost of providing new facilities, local officials use market principles to determine when new development is feasible.

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<sup>1</sup> Nelson, Arthur C. 1995. System development charges for water, wastewater and stormwater facilities. CRC Press.

Capacity Charges should also meet rational nexus criteria to assure maximum reasonable acceptance by the development community, local government elected and administrative officials, and courts. At the heart of the rational nexus test is the concept of "proportionate share," which can be defined as that component of the cost of existing and future system improvements that is reasonably related to the demands of new development.

## Key Assumptions

The asset values utilized in this report have been adjusted to reflect the most recent data release by the Engineering News Record (ENR) Los Angeles Construction Cost Index (CCI), with a reference date of January 1, 2024. Growth projections and capacity estimates were calculated using data presented in the 2020 WFMP. Additionally, capital projects for expansion scheduled between FY 2018 and FY 2023 were moved to the current asset list upon District confirmation of their execution.

## Water Demand per Equivalent Dwelling Unit (EDU)

The water demand per EDU at 670 gallons per day (gpd) was used as a base demand of future customers in the 2020 WFMP. This is based on the demand of 212 gallons per capita per day (gpcd) multiplied by a typical household size (3.16) in the region. This amount accounts for water losses and occupancy vacancies identified in the 2020 WFMP.

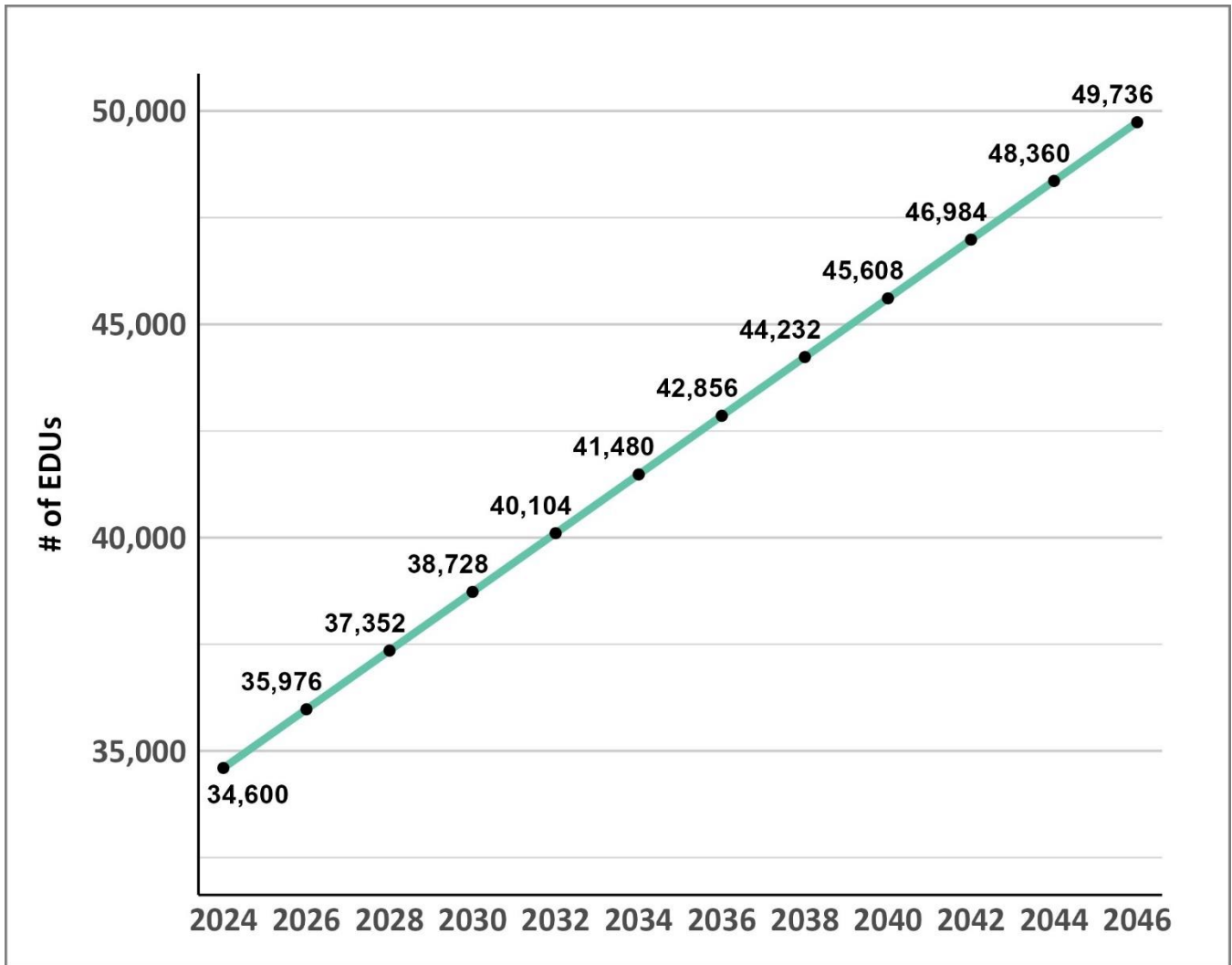
## EDU Growth

The projected EDU count for the build-out in the 2020 WFMP is 49,736. The EDU count used in the previous study was estimated at 32,308 in FY 2021. The District provided EDU growth data which was utilized to estimate the current EDU count of 34,600 for FY 2024.

Figure 2 displays projected EDU growth between the current (2024) and buildout (2046).



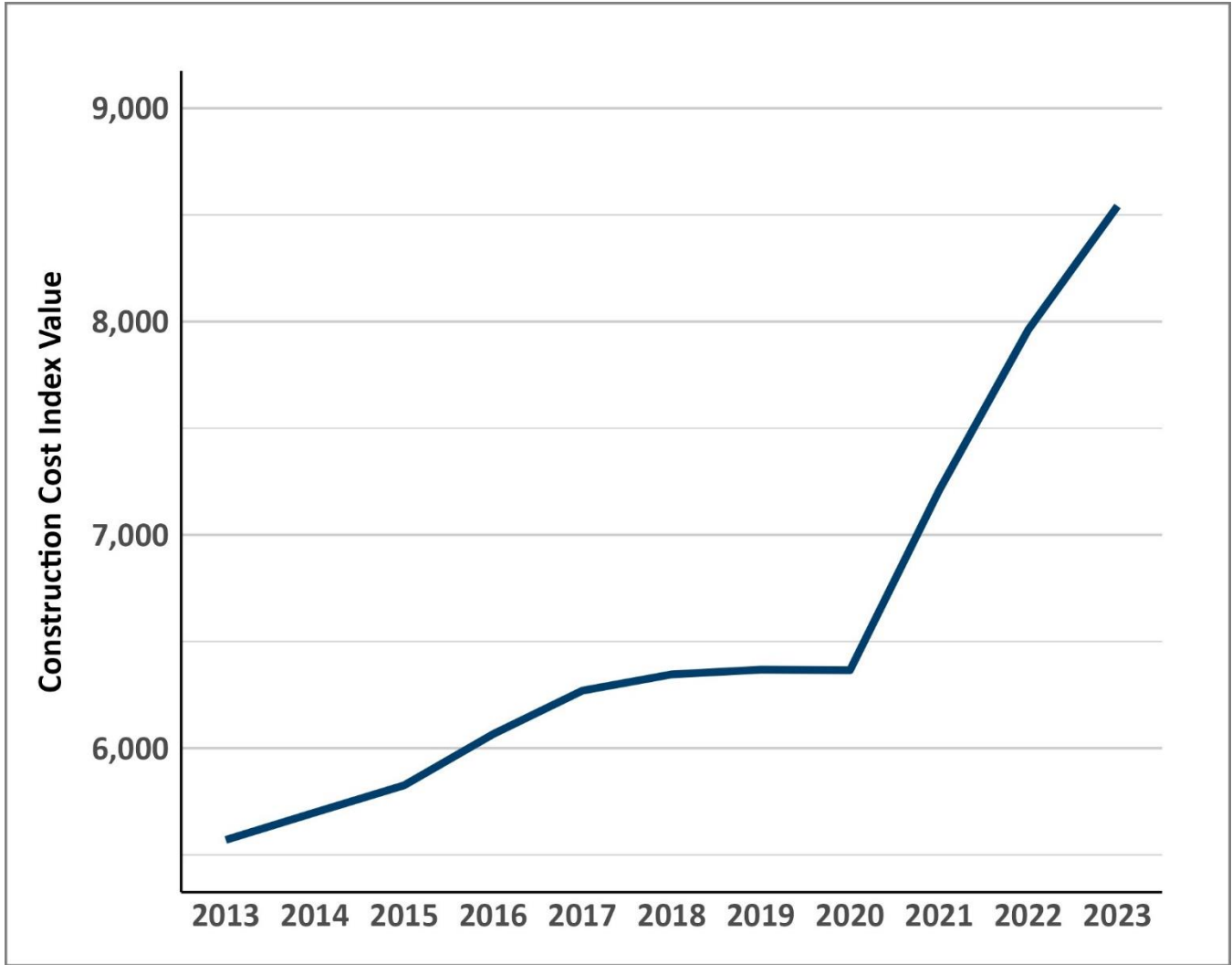
Figure 2. Projected EDU Growth, Current (2024) to Buildout (2046)



### Construction Cost Index

RDN escalated the costs of replacing existing system assets using the Los Angeles CCI published by Engineering News Record. The CCI is based on current costs for construction inputs such as labor, steel, cement, and lumber in the Los Angeles area. Figure 3 shows the indexed change in construction costs between 2013 and the current (2023).

Figure 3. Historic Los Angeles Construction Cost Index



### Equivalent Meter Ratios

Capacity requirements placed on the water system can be measured by the size of installed meters which receive services from the system. The safe operating flow (or capacity) of a particular size of meter is essentially the limiting factor in terms of the demand that can be exerted on the water system through the meter. The ratio of the safe operating capacity of various sizes of meters relative to the capacity of a base meter may be used to determine appropriate charges for the larger meter sizes<sup>2</sup>. It is the District’s policy to consider all meters that are 3/4-inch and smaller as a base meter (equal to one equivalent meter). The capacity ratio for larger meters is calculated using the meter capacity requirements provided in the AWWA M1.

<sup>2</sup> From “Principles of Water Rates, Charges, and Charges” by American Water Works Association, 2017, Seventh Edition, Appendix B, p. 385.

*Table 3. AWWA Equivalent Meter Ratios*

Meter Size	Meter Capacity Ratio
5/8" & 3/4"	1.0
1"	1.7
1-1/2"	3.3
2"	5.3
3"	11.7
4"	20.0
6"	41.7
8"	60.0
10"	76.7
12"	143.3

## 2. METHODOLOGY

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The Capacity Charge was developed using guidelines set forth by the AWWA M1. The two primary methods outlined in the M1 used to calculate Capacity Charges are the Buy-in and the Incremental Cost methods. The Buy-in method recovers the cost of capacity in those portions of the existing system in which there is still capacity available. The Incremental Cost method is a calculation of the Incremental Costs of additional system capacity needed to add to serve new development. There is also a hybrid approach in which these two methods are combined. The combined approach is most often used when the system has some capacity left to take on new customers, but additional capacity is also needed to serve projected growth in the planning horizon. RDN maintained the current methodology, the combined approach, as it is most appropriate for the WVWD's Charge calculation. In this section each method is described in detail and the rationale is provided for selecting the combined approach for the District's Capacity Charge calculation.

### Buy-in Method

Under the Buy-in method, new development purchases a share of capacity proportionate to the development's estimated demand. This method is typically used when the existing water system has the capacity to accommodate increased demand without large investment in capital projects. There are four generally accepted methods used to determine the existing system value:

- **Original Cost** – asset cost in the year of construction
- **Original Cost less Depreciation** – original cost subtracting the accumulated depreciation of system assets
- **Replacement Cost New (RCN)** – original cost escalated to current dollars using a construction cost index. This method reflects the cost of replicating the existing system.
- **Replacement Cost New less Depreciation (RCLD)** – replacement cost new of existing system subtracted by the accumulated depreciation. This method reflects the current costs of replacing system assets while adjusting the valuation to reflect the remaining life of current assets.

### Incremental Cost Method

While the Buy-in method is used when the system has sufficient capacity for additional development, the Incremental Cost method is most appropriate when current system capacity is not capable of serving new development without significant investment in new facilities. Under this methodology all of the costs of future system expansion are allocated to new customers. This method requires a detailed long-term capital improvement plan (CIP) that clearly identifies the proportion of project cost contributing to expansion of the system

### Combined Approach

For systems that have the capacity to serve new development in the short-run but require investment in capacity-expanding facilities in the long-run, a combination of Buy-in and Incremental Cost methods is considered. Capacity Charges developed under the combined method reflect the value of the existing system and expansion related CIPs.

### Proposed Approach

According to the 2020 WFMP, the current system holds some remaining capacity to accommodate new customers. The District anticipates rapid expansion of roughly 15,000 additional EDUs over the 2024-2046 period. RDN recommends Capacity Charges for the District be calculated based on the combined approach. This approach captures the significant investment made into the existing system by current customers and the cost of capital improvement projects scheduled for expansion. Figure 4 displays the summarized formula used to calculate the District’s Charges under the combined approach.

*Figure 4. Combined Approach, Capacity Charge Calculation Methodology for WWWD*



## 3. CHARGE CALCULATION

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RDN first evaluated which assets are eligible for inclusion in the Capacity Charge calculation. It is common Charge setting practice to only include the asset value of the backbone infrastructure in the system. To calculate the Capacity Charges, RDN allocated each asset between eight major service functions using the pertinent asset value and system capacity specific to each function. The functions include source of supply, treatment, storage, pumping, pipes, general plant, water rights, and land. Asset values were adjusted by taking out the assets funded by developers, grants, and other non-rate funding sources. Additionally, adjustments were made to the system asset values to avoid double charging new customers for costs they will inherit in their rates once they join the system. The capital reserve fund was then included in the asset list as a viable asset. The asset value after these adjustments is denoted as “allowable asset value” in this Report. The allowable asset value is divided by the corresponding system capacity, resulting in a unit cost of the capacity. The unit cost was multiplied by 670 gpd defined as per EDU demand in the 2020 WFMP, or other unit of services per EDU applicable to the specific function. The same calculation was repeated for the Incremental Cost component and the Charges were summed together to compute a total Capacity Charge per EDU. The following section describes each of these components in detail.

### System Value

#### Current System Asset Valuation (Buy-in Component)

The District provided RDN with a comprehensive fixed asset list containing over 2,000 items with acquisition dates between 1961 and 2022. The asset list included information such as asset number, system function, useful life, and original purchase date of each asset.

RDN maintained the current Buy-in methodology, utilizing the Replacement Cost New (RCN) method to calculate system value. Under this methodology the allowable asset value reflects the cost of replacing the backbone system in today’s dollars. The RCN valuation method was chosen to reflect the true cost of replacing assets at current prices and to fully capture the economic impacts of replacing old infrastructure. Each asset’s original cost is multiplied by the percent change in LA CCI between the asset’s purchase date and the implementation date of the new Charges. The RCN method does not account for accumulated depreciation of assets, meaning that even fully depreciated assets are valued at full replacement cost. The allowable asset value, after adjustments described in the following section, totals approximately \$214 million.

Table 4. Replacement Cost New Allowable Asset Value

Asset Function	RCN	Capacity Revenue Adj.	Debt Service	Capital Reserves	Allowable Asset Value
<b>Source of Supply</b>	\$37,924,877	\$11,527,186	\$3,188,596	\$1,659,208	\$24,868,304
<b>Treatment</b>	\$66,928,828	\$20,342,875	\$5,627,151	\$2,928,127	\$43,886,930
<b>Storage</b>	\$51,998,254	\$15,804,758	\$4,371,839	\$2,274,917	\$34,096,573
<b>Pumping</b>	\$26,634,808	\$8,095,593	\$2,239,365	\$1,165,269	\$17,465,119
<b>Pipes</b>	\$97,048,314	\$29,497,628	\$8,159,497	\$4,245,851	\$63,637,040
<b>General Plant</b>	\$18,102,795	\$5,502,306	\$1,522,022	\$791,995	\$11,870,462
<b>Water Rights</b>	\$15,736,094	\$4,782,952	\$1,323,038	\$688,452	\$10,318,555
<b>Land</b>	\$11,996,965	\$3,646,452	\$1,008,665	\$524,866	\$7,866,714
<b>Total</b>	<b>\$326,370,934</b>	<b>\$99,199,751</b>	<b>\$27,440,173</b>	<b>\$14,278,685</b>	<b>\$214,009,696</b>

### Adjustments

#### Outstanding Debt Principal

The District currently makes payments on three loans: water participation rights, debt service used to fund construction of WVWD's Hydroelectric Plant, and the Series 2016A bond. These three debts have a cumulative outstanding principal of **\$27.4 million** as of FY 2024. New customers will start making payments through their water rates once they join the system, thus it is necessary to subtract the amount from the Charge calculation to avoid new customers paying once with a new connection, and paying again on their water bill.

#### Revenues from Capacity Charges

Previously collected Capacity Charge revenue was subtracted from the District's total asset value because the revenue was not generated through existing customers' rates. These revenues should not be included in the asset value calculation because the Charge a new customer pays is embedded into the property purchase price, which comes with the water service and related infrastructure. The value of this investment will continue to be included in the value of the house, thus the revenue generated from such Charges should not be recoverable either through water rates nor future Capacity Charges. When the customer sells the property, the value of the investment will be passed onto the next owner through the sale. Capacity Charge revenue represents a facet of property value rather than direct customer investment to the system. WVWD provided RDN with a comprehensive list of Capacity Charge revenue between FY 1985 to FY 2024, totaling roughly **\$99.2 million**.

#### Capital Reserves

The third and final adjustment is the addition of the District's Capital Reserves to the asset value calculation. The District's current capital reserve balance is **\$14.2 million**. This amount was added to the calculation as an allowable system asset value.

### Capital Improvement Projects for Expansion (Incremental Cost Component)

To calculate the Incremental Cost component, RDN utilized the extensive capital improvement plan in the 2020 WFMP for the planning period (FY2019 – FY2046). Similar to the method used for the Buy-in component, RDN first

assigned the CIP projects to one of seven system functions including source of supply, treatment, pumping, valves, pipes, storage, and land. All scheduled CIPs in the 2020 WFMP were clearly classified as either existing or future (expansion) projects. RDN confirmed that future projects are all expansion related, thus should be included in the Charge calculation. RDN also confirmed the status of project execution with District staff. The fully executed projects scheduled between FY 2019 and FY 2023 in the 2020 WFMP were moved to the current asset list while the projects scheduled but not yet executed were kept in the future projects. Construction cost estimates from the 2020 WFMP were escalated to today’s dollars based on the percent change in the LA CCI between December 2020 and December 2023. The cost of expansion related capital improvement projects totaled \$291 million. Table 5 shows the total expansion costs for each system function included in the asset value calculation.

*Table 5. Capital Improvement Costs for Expansion by System Function*

Function	Total Expansion
Source of Supply	\$18,036,801
Treatment	\$99,127,982
Pumping	\$41,900,427
Valves	\$558,207
Pipes	\$53,894,621
Storage	\$74,648,135
Land	\$3,147,966
<b>Total</b>	<b>\$291,314,140</b>

**System Capacity**

System capacity was measured individually for each function in order to compute a unit cost for system capacity. RDN assessed the current system capacity for the Buy-in component and the additional capacity expected to be produced by capital expansion for the incremental cost component. RDN also computed the capacity of the system required for the fire service to develop Fire Capacity Charges. A Fire Capacity Charge is computed by assessing the extra capacity needed to serve in times of fire emergencies. In the 2020 WFMP, it indicated that the fire requirements only apply to two functions, storage and pipes. The fire capacity serves the capacity demand placed by private fire protection service accounts and public hydrants. After the asset costs of the fire capacity were identified, RDN reallocated the costs of the public hydrants back to the Capacity Charge calculation. The 2020 WFMP indicated that the storage fire capacity requirement for the current and future combined is 5.58 million gallons (mg). The District’s storage capacity is currently 72.1 percent of the total capacity at the build-out. RDN applied this percentage to the total requirement of 5.58 mg to estimate the current fire capacity in the system. The remaining capacity was allocated to the Incremental Cost component as additional capacity produced by the CIPs for expansion. Fire capacity for pipes were computed by taking the difference in the water demand between Peak Hour Day (PHD) and Peak Day Demand (PDD). Based on this calculation RDN allocated approximately 60 percent of the total cost to the Capacity Charge calculation and the remaining 40 percent to the Fire Capacity Charge calculation. RDN assumed that the current system pipes are sufficient to serve the District’s existing customers and additional pipes scheduled to be installed will accommodate new development’s required demand. Each of these costs are then divided by the current EDUs or the additional EDUs for the Buy-in and the Incremental Cost component, respectively. The capacity of other system functions such as general plant, water rights, and land



are calculated using the current EDUs for the current capacity and the EDU growth between the current and the build-out for the Incremental Cost component.

### Unit of Service

Once the unit costs were calculated for the source of supply, treatment, and pumping functions, they were multiplied by the unit of service (670 gpd) to compute the base Charge for each function. RDN computed gallons of water available for each EDU for the storage function at the current capacity by taking the current total capacity less the fire capacity and dividing it by the current EDUs. For the Incremental Cost component, RDN used the average of water availability per EDU at two points in time, the current period and build-out, and defined it as a unit of service for the storage function.

### Charge Calculation

Charge calculations inherently have a certain amount of latitude so that Charges can reflect local contingencies rather than be intractable in their application. The variations included here primarily signify differences in asset value calculation for the Buy-in component.

$$\left( \frac{\text{Replacement Cost of Assets} \pm \text{Adjustments}}{\text{Current Capacity}} \times \frac{\text{gpd}}{\text{edu}} \right) + \left( \frac{\text{CIP Cost for Expansion}}{\text{Added Capacity}} \times \frac{\text{gpd}}{\text{edu}} \right)$$

**Buy-in Component**
**Incremental Cost Component**

Table 6 presents a summary of Capacity Charge and Fire Capacity Charge calculation for the Buy-in component.

*Buy-in Component*

**Table 6. Updated Capacity Charge Calculation – Buy-in**

Asset Function	Allowable Asset Value	Current Capacity	Capacity for Fire Service	Unit Cost	Unit of Service	Fire Unit of Service	Unit	Capacity Charge per EDU	Fire Capacity Charge per EDU	Reallocation of Public Fire Costs	Total Capacity Charge
Source of Supply	\$24,868,304	41,500,000		\$0.60	670		GPD	\$401.49	0		
Treatment	\$43,886,930	43,000,000		\$1.02	670		GPD	\$683.82	0		
Storage	\$34,096,573	67,972,500	4,103,500	\$0.47	1,965	39,767,40773	Gallons	\$929.35	\$18.81		
Pumping	\$17,465,119	45,402,240		\$0.38	670		GPD	\$257.73	0		
Pipes	\$63,637,040	36,237,200	25,366,040	\$1,081.90	1	187,7261132	EDU	\$1,081.90	\$187.73		
General Plant	\$11,870,462	34,600		\$343.08	1		EDU	\$343.08			
Water Rights	\$10,318,555	34,600		\$298.23	1		EDU	\$298.23			
Land	\$7,866,714	34,600		\$227.36	1		EDU	\$227.36			
<b>Total</b>	<b>\$214,009,696</b>							<b>\$4,222.97</b>	<b>\$206.54</b>	<b>\$725.08</b>	<b>\$4,948.04</b>

Table 7 shows the summary calculation for the Incremental Cost component.

*Incremental Cost Component*

Table 7. CIPs for Expansion (Incremental Cost)

System Function	Total Expansion	Current Capacity	Capacity for Fire Service	Unit Cost	Unit of Service	Fire Unit of Service	Unit	Capacity Charge per EDU	Fire Capacity Charge per EDU	Reallocation of Public Fire Costs	Total Capacity Charge
<b>Source of Supply</b>	\$18,036,801	35,100,000		GPD	\$0.51	670		\$344.29			
<b>Treatment</b>	\$99,127,982	35,100,000		GPD	\$2.82	670		\$1,892.19			
<b>Pumping</b>	\$41,900,427	71,769,600		GPD	\$0.58	670		\$391.16			
<b>Valves</b>	\$558,207	17,562,800	12,293,960	GPD	\$21.69	1	\$5.31	\$21.69	\$5.31	\$5.31	
<b>Pipes</b>	\$53,894,621	17,562,800	12,293,960	GPD	\$2,094.49	1	\$512.34	\$2,094.49	\$512.34	\$512.34	
<b>Storage</b>	\$74,648,135	25,934,000	1,476,500	Gallons	\$2.72	1,953	\$34.28	\$5,317.94	\$93.37	\$93.37	
<b>Land</b>	\$3,147,966	15,136		EDU	\$207.98	1		\$207.98			
<b>Total</b>	<b>\$291,314,140</b>							<b>\$10,269.74</b>	<b>\$611.02</b>	<b>\$1,516.32</b>	<b>\$11,786.06</b>

Figure 5 presents the total Charge, as a sum of both the Buy-in and Incremental portions. The recommended Charge is calculated using Replacement Cost New (RCN). Figure 6 shows the proposed Fire Capacity Charge.

Figure 5. Updated Capacity Charge



Figure 6. Updated Fire Capacity Charge

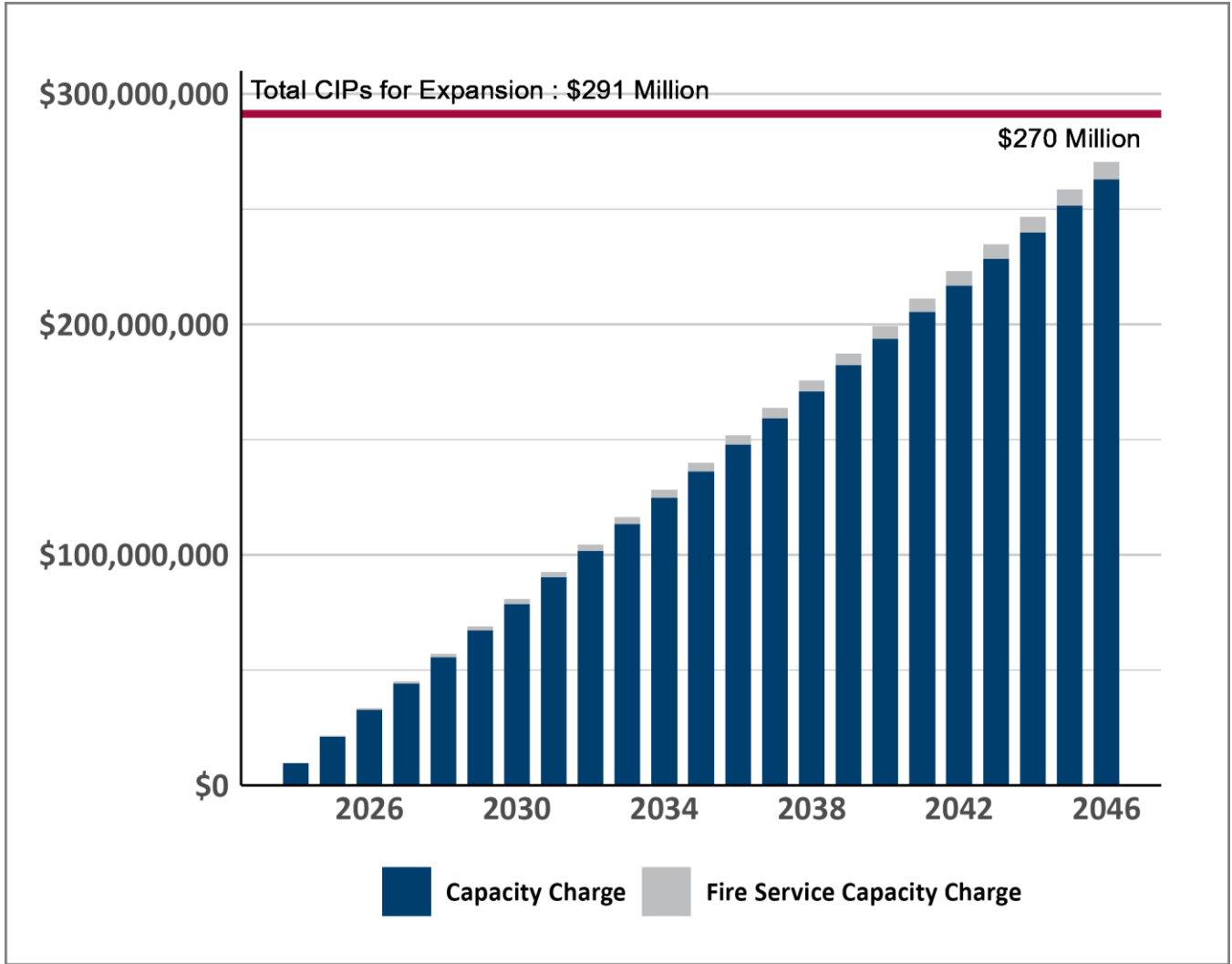


The Capacity Charge calculation for the base meter (3/4-inch and smaller) resulted in \$16,734. The recommended Charge will generate an additional \$262 million cumulative revenues from Capacity Charges and an additional \$8 million from the Fire Service Capacity Charge revenues, totaling \$270 million by FY 2046. The cumulative revenues generated through the updated Charge, when combined with the District’s current Capacity Charge revenue of \$99 million, sufficiently fund all expansion-related capital needs. This comprehensive funding approach ensures adequate resources for future development projects.

*Table 8. Capacity Charges and Fire Capacity Charges by Meter Size*

Meter Size	Safe Maximum Operating Flow	System Demand Factor	Capacity Charge	Fire Service Capacity Charge
5/8" & 3/4"	30 gpm	1.0	\$16,734	-
1"	50 gpm	1.7	\$27,946	\$1,363
1-1/2"	100 gpm	3.3	\$55,725	\$2,725
2"	160 gpm	5.3	\$89,193	\$4,360
3"	350 gpm	11.7	\$167,341	\$8,176
4"	600 gpm	20.0	\$278,958	\$13,626
6"	1250 gpm	41.7	\$557,748	\$27,252
8"	1800 gpm	60.0	\$892,430	\$43,603
10"	2300 gpm	76.7	-	\$62,680
12"	4300 gpm	143.3	-	\$117,184

Figure 7. Forecasted Revenues with Updated Charge



## 4. FINAL RECOMMENDATIONS

The District's planned capital improvement project scheduled between FY 2024 and FY 2046 totals nearly \$300 million. Capacity Charge revenue is restricted and must be used to fund expansion-related capital costs. Without sufficient funding sourced from new development, funding the District's growth through water rates could place massive burden on the current ratepayers. RDN updated the District's Charges, which conform to State guidelines. The proposed Charges will increase Capacity Charge revenues and are proportional to the current system value and planned expenses of expansion-related capital improvements.

The updated study results in a Capacity Charge of \$16,734. RDN recommends that the District update the Capacity Charge each year to keep pace with construction cost inflation. The District can apply the annual adjustment (increase or decrease) in the ENR Los Angeles CCI. Additionally, we recommend that WVWD conduct a review of the Charge every four to five years or when there are significant changes in the physical system, planned capital projects, pace of new development, or other major changes. Table 9 illustrates the dollar change between the adjusted Charges effective July 1, 2024 and the proposed impact Charges for each meter size.

*Table 9. Dollar Change between Adjusted July 1, 2024 and Proposed Impact Charges*

Meter Size	July 1, 2024 (1) Capacity Charge	Proposed July 1, 2024 Capacity Charge	Dollar Change
5/8" & 3/4"	\$15,818	\$16,734	\$916
1"	\$26,416	\$27,946	\$1,530
1-1/2"	\$52,467	\$55,725	\$3,258
2"	\$84,311	\$89,193	\$4,882
3"	\$158,182	\$167,341	\$9,159
4"	\$263,690	\$278,958	\$15,268
6"	\$527,220	\$557,748	\$30,528
8"	\$843,584	\$892,430	\$48,846

Note: (1) Capacity Charges effective July 1, 2024, with 3.37% annual increase per adopted Resolution No. 2021-11.



## 5. APPENDIX (CIP LIST)

Project Number	Zone	Function	2023 Dollars	Existing Users	Future Users
Z8-R8-3A		8 Storage	\$107,348	10%	90%
LR-R3-5		8 Storage	\$2,556,213	0%	100%
Z3A-P1 a		3A Pipelines	\$46,965	100%	0%
Z3A-P1 b		3A Pipelines	\$145,590	100%	0%
Z7-PRV1		7 Pressure Reducing Valves	\$139,552	0%	100%
Z7-PRV4		7 Pressure Reducing Valves	\$139,552		
Z8-PS8-3		8 Pumping	\$3,781,317	0%	100%
W54		6 Source of Supply	\$201,277	80%	20%
Z6-PRV1		6 Pressure Reducing Valves	\$139,552		
Z6-PRV2		6 Pressure Reducing Valves	\$139,552	0%	100%
Z7-PRV2		7 Pressure Reducing Valves	\$139,552	0%	100%
Z7-PRV3		7 Pressure Reducing Valves	\$139,552	0%	100%
Sierra Ave Pipeline Capacity Increase		6 Pipelines	\$161,021		
Z7-P2		7 Pipelines	\$287,155	0%	100%
Z7-P16		7 Pipelines	\$334,119	0%	100%
Z7-P6		7 Pipelines	\$379,742	0%	100%
Z7-P11		7 Pipelines	\$454,885	0%	100%
Z7-P5		7 Pipelines	\$472,329	0%	100%
Z7-P7		7 Pipelines	\$555,523	0%	100%
Z7-P14		7 Pipelines	\$666,897	0%	100%
Z7-P8		7 Pipelines	\$833,285	0%	100%
Z7-P13		7 Pipelines	\$982,230	0%	100%
Z7-P16C		7 Pipelines	\$1,015,776	0%	100%
Z7-P3		7 Pipelines	\$1,098,970	0%	100%
Z7-P17		7 Pipelines	\$1,537,753	0%	100%
Z7-P4		7 Pipelines	\$1,618,264	0%	100%
Z7-P12		7 Pipelines	\$1,936,281	0%	100%
Z7-P9		7 Pipelines	\$2,014,108	0%	100%
Z7-P15		7 Pipelines	\$2,083,884	0%	100%
Z7-P1		7 Pipelines	\$2,129,507	0%	100%
Z7-P18		7 Pipelines	\$2,176,471	0%	100%
Z7-P10		7 Pipelines	\$3,304,962	0%	100%
Z7-PS7-3		7 Pumping	\$3,989,303	0%	100%
OPR WFF 16 mgd expansion Phase 1		5 Source of Supply	\$670,922	0%	100%
Z7-R7-5		7 Storage	\$8,689,783	0%	100%
Well 54 Deaeration Tank		6 Storage	\$442,809	100%	0%
Z6-P1		6 Pipelines	\$1,620,948	100%	0%
Z6-P2		6 Pipelines	\$119,424	100%	0%
Z4-PS4-3		4 Pumping	\$4,025,533	0%	100%
Cedar PI Pipeline Capacity Increase		3 Pipelines	\$112,715		
W41		2 Source of Supply	\$738,014	80%	0%
Z8-R8-3B		8 Storage	\$5,367,377	10%	90%
Z6-P7		6 Pipelines	\$236,165	0%	100%
Z6-P8		6 Pipelines	\$315,333	0%	100%

Z6-P12	6 Pipelines	\$324,726	0%	100%
Z6-P14	6 Pipelines	\$362,298		
Z6-P6	6 Pipelines	\$389,135	0%	100%
Z6-P11	6 Pipelines	\$407,921	0%	100%
Z6-P9	6 Pipelines	\$611,881	0%	100%
Prop. Acq. For R6-6	6 Others	\$701,785	0%	100%
Z6-P16	6 Pipelines	\$1,231,813	0%	100%
Z6-P4	6 Pipelines	\$1,611,555	0%	100%
Z6-P5	6 Pipelines	\$1,620,948	0%	100%
Z6-P10	6 Pipelines	\$1,681,331	0%	100%
Z6-P3	6 Pipelines	\$1,953,725	0%	100%
Z6-P13	6 Pipelines	\$1,972,511	0%	100%
Z6-P15	6 Pipelines	\$3,221,768	0%	100%
Z6-PS6-3	6 Pumping	\$3,959,782	0%	100%
Z6-R6-6	6 Storage	\$7,667,298	0%	100%
Z6-R6-5	6 Storage	\$15,333,254	0%	100%
R7-5 Site Investigation	7 Storage	\$79,169	0%	100%
Z5-P4	5 Pipelines	\$709,836	0%	100%
Z5-P3	5 Pipelines	\$713,861	0%	100%
Z5-P6	5 Pipelines	\$740,698	0%	100%
Z5-P2	5 Pipelines	\$1,843,694	0%	100%
Z5-P1	5 Pipelines	\$2,556,213	0%	100%
Z5-P5	5 Pipelines	\$2,667,586	0%	100%
Z5-PS5-3	5 Pumping	\$5,489,485	0%	100%
Z5-R5-4	5 Storage	\$6,644,812	0%	100%
OPR WFF 16 mgd expansion Phase 2	5 Source of Supply	\$48,182,989	0%	100%
Lord Ranch Impr.	4 Others	\$939,291	100%	0%
Z4-P12	4 Pipelines	\$28,179		
Z4-P13	4 Pipelines	\$92,587		
Z4-P9	4 Pipelines	\$158,338		
Z4-P4	4 Pipelines	\$260,318		
Z4-P10	4 Pipelines	\$296,548		
Z4-P6	4 Pipelines	\$315,333		
Z4-P5	4 Pipelines	\$352,905		
Z4-P15	4 Pipelines	\$861,464		
Z4-P11	4 Pipelines	\$944,658		
Z4-P8	4 Pipelines	\$990,281		
Z4-P14	4 Pipelines	\$1,333,793		
Z4-P16	4 Pipelines	\$1,573,983		
Z4-P7	4 Pipelines			
Z4-P2	4 Pipelines	\$2,314,681	0%	100%
Z4-P1	4 Pipelines	\$3,350,585	0%	100%
W39	3 Source of Supply	\$12,526,116	80%	20%
Z4-PS4-2	4 Pumping	\$6,303,984	0%	100%
Z4-P3	4 Pipelines	\$13,512,371		
Z4-R4-4	4 Storage	\$17,888,125	0%	100%
Z3-P4	3 Pipelines	\$1,991,297		
Z3-P5	3 Pipelines	\$619,932		
Z3-P6	3 Pipelines	\$693,733	100%	0%
Z3-P7	3 Pipelines	\$1,395,518	100%	0%
Z3-P8 a	3 Pipelines	\$67,092	100%	0%
Z3-P8 b	3 Pipelines	\$214,695	100%	0%

Z3-PS2-1	3 Pumping	\$429,390	100%	0%
Prop. Acq For BH Supply	2 Others	\$1,744,397	0%	100%
Z3-P1	3 Pipelines	\$519,294	0%	100%
Prop. Acq. For R3-4	3 Others	\$701,785	0%	100%
Z3-P2	3 Pipelines	\$1,870,531	0%	100%
W50	3 Source of Supply	\$9,673,355	80%	20%
Z3-P3	3 Pipelines	\$1,944,332	0%	100%
W52	3 Source of Supply	\$11,661,968	80%	20%
W42	3 Source of Supply	\$12,408,033	80%	20%
W18A	2 Source of Supply	\$10,290,603	80%	20%
Z3-R3-4	3 Storage	\$8,306,016	0%	100%
Z2-FF1	2 Pipelines	\$454,885	100%	0%
Z2-P1	2 Pipelines	\$2,981,578	100%	0%
Z2-P2	2 Pipelines	\$1,140,568	100%	0%
Z2-P3	2 Pipelines	\$872,199	100%	0%
Z2-P4	2 Pipelines	\$872,199		
Z2-P5	2 Pipelines	\$536,738		
Z2-P6	2 Pipelines	\$872,199		
Z2-P7	2 Pipelines	\$509,901		
Z2-P8	2 Pipelines	\$5,090,957	100%	0%
Z2-P9	2 Pipelines	\$407,921	100%	0%
Z2-P9C	2 Pipelines	\$784,979	100%	0%
BH-P1	BH Pipelines	\$1,127,149	0%	100%
W16	2 Source of Supply	\$7,671,323	80%	20%
BH-P2	BH Pipelines	\$7,080,912	0%	100%
W29A	2 Source of Supply	\$9,673,355	80%	20%
W40	2 Source of Supply	\$9,673,355	80%	20%
Z7-PS7-2	7 Pumping	\$4,413,326	0%	100%
Z2-P10	2 Pipelines	\$2,499,856	0%	100%
BH-AER	2 Storage	\$2,556,213	0%	100%
W7	Source of Supply	\$67,092	0%	0%
W34B	Source of Supply	\$3,919,527	0%	100%
W35C	Source of Supply	\$3,919,527	0%	100%
W43	Source of Supply	\$4,025,533	0%	100%
W44	Source of Supply	\$4,025,533	0%	100%
W45	Source of Supply	\$4,025,533	0%	100%
W46	Source of Supply	\$4,025,533	0%	100%
W8A	Source of Supply	\$4,413,326	0%	0%
W36	Source of Supply	\$4,763,547	0%	100%
W22A	Source of Supply	\$7,671,323	0%	100%
BH-PS	Pumping	\$9,937,698	0%	100%
W51	Source of Supply	\$15,178,942	0%	100%



**RESOLUTION NO. 2024-XX****A RESOLUTION OF THE BOARD OF DIRECTORS OF THE WEST VALLEY WATER DISTRICT ADOPTING UPDATED CAPACITY CHARGES AND SERVICE INSTALLATION CHARGES PURSUANT TO GOVERNMENT CODE SECTION 66013 ET SEQ.**

**WHEREAS**, the Board of Directors ("Board") of West Valley Water District ("Water District"), recognizes that the Water District will experience future growth creating a demand for future service to the Water District's service area; and

**WHEREAS**, the Water District's Water Service Rules and Regulations refer to the term "Development Impact Fees" as "Capacity Charges"; and

**WHEREAS**, "Capacity Charges" are referenced and defined in Government Code Section 66013 (b)(3); and

**WHEREAS**, the Board authorized Robert D. Niehaus, Inc. to undertake a study for the purpose of determining the following: (1) costs for construction and improvements to be funded as additional demand occurs as well as the replacement cost of existing facilities that new connections will buy into; (2) recommending a revised Capacity Charge to reflect and account for said increases; and

**WHEREAS**, the Board of the Water District desires to adopt the 2024 Capacity Charge Update Study to establish a reasonable nexus between the following: (1) new connections to the water system and the existing and/or new public facilities which will be operated and maintained to service such connections; (2) any supply or capacity contracts for rights or entitlements, real property interest and entitlements; and (3) other rights of the Water District involving capital expense relating to its use of existing or new public facilities; and

**WHEREAS**, the 2024 Capacity Charge Update Study calculates the Capacity Charge to be levied for each new Equivalent Dwelling Unit (EDU) within the Water District's service area and to provide a mechanism for persons or property connecting to the Water District's water system to pay their proportional share of Water District facilities in existence or to be constructed; and

**WHEREAS**, the 2024 Capacity Charge Update Study includes costs for drilling and equipping wells, wellhead treatment, pipelines, reservoirs, booster pump stations, expansion of the Oliver P. Roemer Water Filtration Facility and other appurtenances as identified in the 2020 Water Facilities Master Plan; and

**WHEREAS**, the Capacity Charges set forth in the 2024 Capacity Charge Update Study do not exceed the proportional cost of providing the services for which they are imposed; and

**WHEREAS**, on September 19, 2024, the Board approved the referenced 2024 Capacity Charge Update Study dated July 26, 2024, prepared by Robert D. Niehaus, Inc.; and

**WHEREAS**, the Board of the Water District wishes to appropriately adjust the Water District's Capacity Charges for new connections as set forth in the Robert D. Niehaus, Inc. 2024 Capacity Charge Update Study consultant; and

**WHEREAS**, the Water District shall conduct a review of the Capacity Charges every four to five years or when significant changes in the physical system, planned capital projects, pace of development or other major changes occur; and

**WHEREAS**, the Board of the Water District desires to make the necessary findings to approve and implement the 2024 Capacity Charge Update Study, all as authorized and required by law; and

**WHEREAS**, the Board further wishes to update its Service Installation Charges, which reimburse the District for the cost of time and material for physically connecting a parcel to the water system, to reflect current costs of service.

**NOW, THEREFORE, BE IT RESOLVED**, the Board of Directors of the West Valley Water District hereby finds, determines, resolves and orders as follows:

1. Each of the above recitals are true and correct, as is each of the findings and determinations as properly adopted by the Board of the Water District.
2. The Board of Directors hereby approves the Capacity Charges in the amounts set forth in the table below. The General Manager of the Water District, or a designee, is hereby authorized to take all actions necessary to implement or cause the implementation of the Capacity Charges in the amounts set forth below. :

Meter Size	Capacity Charge	Fire Service Capacity Charge
5/8" and 3/4"	\$16,734	-
1"	\$27,946	\$1,363
1-1/2"	\$55,725	\$2,725
2"	\$89,193	\$4,360
3"	\$167,341	\$8,176
4"	\$278,958	\$13,626
6"	\$557,748	\$27,252
8"	\$892,430	\$43,603
10"	-	\$62,680
12"	-	\$117,184

3. The Board of Directors hereby approve the capacity charges to be updated annually based on the Los Angeles Construction Cost Index (CCI) each fiscal year (July 1<sup>st</sup> to June 30) as published by Engineering News Record (ENR).
4. The Board of Directors hereby approves the updated Service Installation Charges in the amounts set forth below:

Meter Size	Meter Only	Meter and Service
¾"	\$629	Time & Materials
1"	\$757	Time & Materials
1 ½"	\$2,305	Time & Materials
2"	\$2,697	Time & Materials
3" and larger	Time & Materials	Time & Materials

Time & Materials: If actual costs are less than the paid estimate, the customer will be refunded the difference. If installation costs exceed the deposit amount, the customer will be billed the difference.

5. The effective date of the increases adopted herein shall be September 19, 2024.

6. CEQA Compliance:

(a) The Water District, as lead agency under the California Environmental Quality Act ("CEQA"), has evaluated the potential environmental impacts of adopting the Capacity Charges. As the decision-making body for the Water District, the Board of Directors has reviewed and considered the information contained in the administrative record for the adoption of the Capacity Charges.

(b) The Board of Directors finds that the Capacity Charges are intended to fund as-yet unknown, future projects, programs, and capital improvement projects related to the Water District's need to finance capital improvements to provide adequate infrastructure to meet growth-related needs. These Capacity Charges do not commit the Water District to approve any particular project, program, or capital improvement, but will be placed in a separate fund for potential future projects. These Capacity Charges are in response to the Water District's projected need for additional facilities and infrastructure to provide services to its existing customers and new development. Any activities, including infrastructure improvements, to be funded by these Capacity Charges will be subject to future environmental review under CEQA, as applicable, prior to District approval.

(c) The Board of Directors therefore finds that the Capacity Charges are not subject to environmental review under CEQA. First, the Capacity Charges, in and of themselves, do not have the potential for resulting in either a direct physical change in the environment, or a reasonably foreseeable indirect physical change in the environment and therefore are not considered a "project" under CEQA. (Pub. Resources Code, § 21065, 14 Cal. Code Regs., § 15378, subd. (a).) Second, the Capacity Charges are covered by the general rule that CEQA applies only to projects which have the potential for causing a significant effect on the environment; here, there is no possibility that the Capacity Charges, in and of themselves, may have a significant effect on the environment. (14 Cal. Code Regs., § 15061, subd. (b)(3).) And third, the Capacity Charges are considered a government funding mechanism that do not involve any commitment on behalf of the Water District to any specific project which may result in a potentially significant physical impact on the environment. (14 Cal. Code Regs., § 15378, subd. (b)(4).)

(d) The Board of Directors has considered any comments received before and at the public meeting on August 28, 2024, prior to adoption of this Resolution.

(e) The determination that the Capacity Charges are not subject to CEQA review reflects the Board of Directors' independent judgment and analysis.

(f) The documents and materials that constitute the record of proceedings on which these findings have been based are located at 855 W. Base Line Road, Rialto, CA 92376. The custodian for these records is the Secretary of the Board of Directors of the Water District.

- 7. In the event that this resolution conflicts with any previously adopted resolution, ordinance, or action of the Board of Directors, this resolution shall supersede to the extent of such conflict, including Resolution No. 2021-11.

**ADOPTED, SIGNED, AND APPROVED THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2024.**

**AYES: DIRECTORS:**  
**NOES: DIRECTORS:**  
**ABSENT: DIRECTORS:**  
**ABSTAIN: DIRECTORS:**

\_\_\_\_\_  
Gregory Young  
President of the Board of Directors  
West Valley Water District

**ATTEST:**

\_\_\_\_\_  
Elvia Dominguez  
Board Secretary



# EXHIBIT C

**ORDINANCE NO. \_\_****AN ORDINANCE OF THE BOARD OF DIRECTORS OF THE WEST VALLEY WATER DISTRICT AMENDING ARTICLE 20, "SCHEDULE OF RATES" AND TAKING OTHER ACTIONS RELATING THERETO**

**WHEREAS**, the Board of Directors ("Board") of the West Valley Water District ("Water District") imposes various fees and charges relating to water connections, including capacity charges, connection fees, and deposits; and

**WHEREAS**, in 2018 the State Legislature passed Senate Bill 998 to impose new procedural requirements on water systems terminating residential service for nonpayment; and

**WHEREAS**, the District desires to begin making updates to its rules and regulations to reflect changes in applicable laws governing termination of residential water service for nonpayment; and

**WHEREAS**, on September 19, 2024, the District adopted Resolution No. \_\_\_\_\_ adjusting its capacity charges and service installation charges; and

**WHEREAS**, the Board now wishes to adopt this Ordinance in order to amend its Water Service Regulations to reflect such changes, and to make additional adjustments to its deposits, penalties, and shut-off procedures, all as set forth in Exhibit "A" hereto.

**NOW THEREFORE, THE BOARD OF DIRECTORS OF THE WEST VALLEY WATER DISTRICT DOES HEREBY ORDAIN AS FOLLOWS:****SECTION 1. RECITALS.**

The recitals set forth above are true and correct, and by this reference incorporated herein.

**SECTION 2. ADOPTION OF FEES, PENALTIES, FINES, AND DEPOSITS**

The District hereby adopts all adjustments to the fees, penalties, fines, and deposits set forth in Exhibit "A" hereto, to the extent not already adopted pursuant to Resolution No. \_\_\_\_\_.

**SECTION 3. AMENDMENT OF WATER SERVICE RULES AND REGULATIONS.**

Exhibit "C" of the District's Water Service Rules and Regulations is amended as set forth in Exhibit "A" hereto.

**SECTION 4. FUTURE AMENDMENTS TO WATER SERVICE RULES AND REGULATIONS**

The Board may make future amendments to Exhibit "C" of the District's Water Service Rules and Regulations by duly adopted resolution of the Board.

**SECTION 5. PUBLICATION**

The President of the Board of Directors shall sign this Ordinance and the Secretary of the Board of Directors shall attest thereto, and this Ordinance shall be in full force and effect immediately upon adoption. Within 15 days after adoption of this Ordinance, a summary of this Ordinance shall be published with the names of the Directors voting for and against this Ordinance and a certified copy of the full text of this Ordinance, along with the names of those Directors voting for and against this Ordinance, shall be posted in the District offices.

**SECTION 6. EFFECTIVENESS**

This Ordinance shall take effect immediately upon adoption.

**SECTION 7. CONTROLLING EFFECT**

This Ordinance shall supersede all previously adopted conflicting resolutions, ordinances, or motions of the Board, to the extent of such conflict.

**SECTION 8. SEVERABILITY**

If any section, subsection, clause or phrase in this Ordinance is for any reason held invalid, the validity of the remainder of this Ordinance shall not be affected thereby. The Board hereby declares that it would have passed this Ordinance and each section, subsection, sentence, clause, or phrase thereof, irrespective of the fact that one or more sections, subsections, sentences, clauses or phrases or the application thereof be held invalid.

**ADOPTED, SIGNED AND APPROVED THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2024.**

- AYES:
- NOES:
- ABSENT:
- ABSTAIN:

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Greg Young  
 President of the Board of Directors  
 West Valley Water District

ATTEST:

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Elvia Dominguez  
 Board Secretary

Be it ordained by the Board of Directors of the West Valley -Water District as follows:

**ORDINANCE NO. ##**

**AN ORDINANCE OF THE BOARD OF DIRECTORS  
OF THE WEST VALLEY WTAEWR DISTRICT  
AMENDING THE WATER SERVICE REGULATIONS  
ARTICLE 20, "SCHEDULE OF RATES"  
AND EXHIBIT C**

**ARTICLE 20. SCHEDULE OF RATES**

**See Exhibit C**

**WATER SERVICE REGULATIONS EXHIBIT "C"**  
**(Revised 06/03/2021 09/19/2024)**

**2001. APPLICABILITY.** Applicable to all new or transferred accounts for water service.

**2002. TERRITORY.** Within the boundaries of the West Valley Water District.

**2003. REFUNDABLE SERVICE DEPOSITS**

**Residential**

2003.1(a)	¾" to 1" meter size	\$95 each	Can be refunded following Article 9, Section 902
2003.1(b)	¾" to 1" meter size	\$240	In lieu of the required deed, property managers pay this higher refundable deposit ( <del>approved</del> 2/07/2008)

**Commercial**

2003.2	¾" to 1" meter size	\$140 each	Can be refunded following Article 9, Section 902
2003.3	Fire Service Meter	\$140 each	Can be refunded following Article 9, Section 902

**Fire Hydrant Meters**

2003.4(a)	<del>Minimum Water-Use Service Deposit</del>	<del>\$350-\$400</del> each	Can be refunded at the time meter/RP is returned, less any unpaid charges
2003.4(b)	2" Reduced Pressure Principal Backflow Prevention Assembly	\$1,500 each	
2003.4(c)	3" Meter	\$1800 each	
2003.4(d)	4" Meter	\$2,200 each	

**Developer Meters and Boxes**

2003.5(a)	¾" and 1" meter size	\$350 each	Can be refunded at the time of final inspection, less any charges for repairs to meter or any water usage
2003.5(b)	1 ½" and 2" meters	\$1,350 each	
2003.5(c)	3" Meters and larger	Actual cost, plus 20% for repairs	

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**Construction and Development Deposits**

2003.6(a)	Valve Box	\$120 each valve	Can be refunded at closing
2003.6(b)	Irrigation Use	\$350 each	
<del>2003.6(c)</del>	<del>Temporary Water Service from Fire Hydrant</del>	<del>Appropriate deposits from Fire Hydrants and Developer Meters</del>	
2003.6(d)	Temporary Water Service Requiring Installation of Service and Meter	Appropriate Service Installation Charge (Section 2006)	
2003.6(e)	Lot Service Deposit	<del>\$60 each lot</del> Amount as indicated above for the service type	Can be refunded after property ownership transfers

**2004. FRONTAGE CHARGE.** The water main construction charge, as prescribed in Article 5, Section 512 hereof, shall be fixed in the amount of \$20 per front foot for the street frontage for which water service has been requested, except in areas where a charge has been previously established.

**2005. CAPACITY CHARGES.** Charges are hereby established as follows and effective ~~June 3, 2021~~ September 19, 2024 and payable prior to installation of meters.

Type of Development

Apartment, Business, Commercial (light use), Condominium, Mobile Home Units, irrigation services and single-family residences.

Those single family dwellings being constructed on lots of less than 10,000 sq. ft. and being required to install a one (1") inch meter and service to meet fire requirements shall pay a capacity charge equal to a 3/4 inch single family residence meter and a one (1") inch fire line service.

Those single-family dwellings being constructed on lots consisting of 10,000 sq. ft. or more shall install a minimum of one (1") inch meter and service.

Meter Size	Safe Maximum Operating Flow	System Demand Factor	Facility Charge
<del>5/8" &amp; 3/4"</del>	30 gpm	1.0	<del>\$15,818</del> <u>16,734</u>
1"	50 gpm	1.7	<del>\$26,416</del> <u>27,946</u>
1 1/2"	100 gpm	3.3	<del>\$52,647</del> <u>55,725</u>
2"	160 gpm	5.3	<del>\$84,311</del> <u>89,193</u>
3"	350 gpm	11.7	<del>\$158,182</del> <u>167,341</u>
4"	600 gpm	20.0	<del>\$263,690</del> <u>278,958</u>
6"	1,250 gpm	41.7	<del>\$527,220</del> <u>557,748</u>
8"	1,800 gpm	60.0	<del>\$843,584</del> <u>892,430</u>

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(Flows are based on safe maximum operating per AWWA Standards C701-88)

Industrial and Commercial (other than light use)

Industrial and Commercial (other than light use) users shall pay based on the demand of the development (calculated and approved by the District) prorated with the District's demand for an equivalent dwelling unit (EDU) of the various components of the Capacity Charge times the dollar amount of the various components of the Capacity Charge for a 3/4-inch meter size, added together, but not less than the Capacity Charges listed above for Commercial (light use) for the various meter sizes.

Fire Line Services Capacity Charges

Meter Size	Safe Maximum Operating Flow	System Demand Factor	Facility Charge*
1"	50 gpm	1.0	<del>\$1,558</del> <u>1,363</u>
1 1/2"	100 gpm	2.0	<del>\$3,115</del> <u>2,725</u>
2"	160 gpm	3.2	<del>\$4,983</del> <u>4,360</u>
3"	350 gpm	7.0	<del>\$9,345</del> <u>8,176</u>
4"	600 gpm	12.0	<del>\$15,574</del> <u>13,626</u>
6"	1,400 gpm	28.0	<del>\$31,148</del> <u>27,252</u>
8"	2,400 gpm	48.0	<del>\$48,837</del> <u>43,603</u>
10"	3,800 gpm	76.0	<del>\$71,641</del> <u>62,680</u>
12"	5,000 gpm	100.0	<del>\$133,938</del> <u>117,184</u>

\*These fees will be updated annually based on Los Angeles Construction Cost Index from the previous fiscal year (July 1 to June 30) as published by the Engineering News Record.

(Flows through fire services shall not exceed 16 F.P.S. in velocity.) There will be a fee of \$200 plus the cost of materials for the turn off of a fire service.

**2006. SERVICE INSTALLATION CHARGE.**

Meters

Where new meters are installed for the first time, the following charges or deposits shall be payable prior to installation:

Meter Size	Meter Only	Meter and Service
3/4"	<del>\$496</del> <u>629</u>	<u>Time &amp; Materials</u> <del>\$4,657</del>
1"	<del>\$568</del> <u>757</u>	<u>Time &amp; Materials</u> <del>\$4,729</del>
1 1/2"	<del>\$1,632</del> <u>2,305</u>	Time & Materials
2"	<del>\$1,811</del> <u>2,697</u>	Time & Materials
3" and larger	Time & Materials	Time & Materials

Time & Materials: If actual costs are less than the paid estimate, the customer will be refunded the difference. If installation costs exceed the deposit amount, the customer will be billed the difference.

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Backflow Prevention Assemblies: (See Article 8, Sections 807 and 808, 810 and 811)

Non-compliant backflow prevention assemblies shall be subject to a fine in the amount of ~~\$200~~ 1,000 for each month of non-compliance.

~~Optional fees for installation of assemblies when required and when the customer requests the District to do the installation.~~

<u>Meter Size</u>	<u>Double Check</u>	<u>R.P.</u>
1"	\$203	\$339
1 1/2"	\$443	\$614
2"	\$486	\$665

All ~~other sizes backflow prevention assemblies~~ shall be for at the actual cost, ~~of all~~ labor, materials, and street repairs, plus twenty percent (20%). Only duly authorized employees or agents of the District will be authorized to install service connections.

**2007. INSPECTION FEES AND DEPOSITS.** Inspection fees are hereby established as follows:

- ~~a. For pipelines, service and fire hydrant laterals constructed by the District, the inspection fee shall be \$1.00 per foot.~~
- ~~b.a.~~ For pipelines, service and fire hydrant laterals constructed by the developer ~~per a waiver of the District's standards~~, the inspection fee shall be a deposit estimated by the engineer. If the actual costs are less than the paid estimate, the developer will be refunded the difference.
- ~~e.b.~~ For single service laterals such as fire services ~~and fire hydrants~~ a minimum fee of \$300 shall be paid by developer/owner.
- ~~d.c.~~ There will be a fee of \$20 per lot for inspection of service prior to meter installation.
- ~~e.d.~~ For inspection of meters and facilities after installation, an additional fee of \$20.00 per lot shall be paid by developer/owner.

**2009. COMBINATION BACKFLOW/DETECTOR CHECK.** Full recorded costs of installation plus twenty percent (20%).

**2010. SAME DAY, NEXT WORKING DAY & AFTER HOURS SERVICE.** Any customer who desires same-day, next working day or after hour's service, for other than emergencies, shall pay the following charges:

Same Day	Next Working Day	After Hours (4:30 p.m. – 8:00 p.m. Daily, 4 p.m. on Friday) & 8:00 a.m. - 5:00 p.m. Weekends/Holidays
\$25	No Charge	\$50



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are based on two hour minimum for field personnel with a vehicle at the overtime rate.

**2011. METER TESTING.**

If a customer desires to have the meter servicing his premises tested, he shall first make a deposit. Should the meter register more than two percent (2%) fast, this deposit shall be refunded. Should the meter register less than two percent (2%) fast, the deposit shall be forfeited to the District. (Article 10, Section 1005).

Meters

1" and smaller	<del>\$100</del> <u>150</u>
<u>1" to 2"</u>	<u>\$300</u>
Over <u>2 1/2"</u>	Recorded Cost, Plus 20%

Backflow Prevention Assembly

3/4" to 2"	\$60
3" to 8"	\$75
Fire Service	\$90

Plus labor and equipment.

Fire Flow Testing

A request for testing of a non-certified fire flow shall have a charge of \$150 per test. For a certified test, the deposit will be the District's estimated costs plus 20%. If the actual cost is less than the paid deposit, the District will refund the payer.

**2012. DELINQUENT CHARGE.** \$20.00 (See Article 11, Sections 1105 and 1106)

**2013. SHUT OFF NOTICE FEE.** The District will follow the relevant notification guidelines requirements under applicable law, including California Government Code Section 60373-0 et seq., California Health and Safety Code Section 116900 et seq., and the District's Policy on Discontinuation of Residential Water Service, as may be applicable, prior to shutting water off. If a customer was mailed a shut off notice and water is scheduled for shut off, a \$50 fee is applied. When the account is paid in full, the water will be turned back on the same day, unless it is after 5:00 PM. If paid after 5:00 PM, and the customer wants the water turned back on after hours, the customer will have to pay the after hours fee.

**2013.1 PULLED METER CHARGE.** If meter needs to be pulled from setting due to customer tampering, there will be a charge of \$125. Fee includes reinstallation of water meter.

**2014. RESPONSE TO A NO WATER CALL.** A fee of \$100 shall be applied when District personnel respond to a call for no water and the customer valve is the cause.

**2015. RESPONSE TO A SECOND LEAK CALL.** A fee of \$100 shall be applied when District personnel respond to a duplicate leak call.

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**2016. METER OBSTRUCTION CHARGE.** A fee of \$75 shall be applied when District personnel are unable to access the meter.

**2017. RETURNED PAYMENTS.** A fee of \$25.00 shall be applied for all returned payments.

**2018. PLAN CHECK AND INVESTIGATION FEE.** A fee shall be charged for plan check and investigation of pipeline extensions and subdivisions as outlined in Article 6, Section 601(b) and Article 7, Section 707.

An investigation fee of \$500 will apply to all projects regardless of size. Projects shall be charged a plan check fee of \$408 per sheet and includes two (2) plan check submittals. The third and subsequent plan checks shall be charged a rate of \$102 per hour.

At the request of developers for phased projects, the charges, as stated above, shall be collected for the entire project and as the phases progress, a fee of \$500 per phase shall be collected for phase coordination and updating.

For small projects consisting of one (1) sheet, typically single services, single fire hydrants or fire services, a minimum fee of \$500 shall be applied.

**2019. COPY CHARGE.** Copies of public documents up to 10 continuous pages are free, as are emailed copies, and copies printed by the public from our website. The charge for copies of individual public documents is 25 cents per side on 8 ½ x 11" paper in black and white ink. Actual costs are charged for copies of individual public documents printed in color, are oversized, or are plotter prints or blue prints. Postage and long distance fax charges must be paid in advance. For documents already in electronic format, the charge is \$5 on CD-ROM.

**2020. OVERHEAD CHARGE.** Overhead charges for projects as described in Article 2 shall be as follows:

- a. 20% of all recorded costs
- b. Construction contracts in an amount up to:

\$75,000	10%
\$124,000	\$7,500 + 7.5% over \$75,000
\$200,000	\$11,175 + 5.0% over \$124,000
Over \$200,000	\$14,975 + 3.5% over \$200,000

- c. The appropriate charges set forth above shall be applied.

**2021. CONSTRUCTION CONTINGENCY DEPOSIT.** Owner/Developer shall deposit with the District an amount equal to ten (10%) percent of the construction cost estimate, for contingency during construction, said construction contingency deposit shall be refunded to the Owner/Developer at time of final inspection, less any necessary charges due to unexpected change orders.

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**2022. RELEASE OF OVERLYING RIGHT-OF-WAYS AND EASEMENTS.** Release of overlying right-of-ways and easements shall be \$50.00 per acre or any portion thereof with a minimum fee of \$500.

**2023. HOURLY LABOR RATE.** Hourly labor rates are adjusted on an annual basis by averaging employees' salaries and benefits. (See Exhibit "A" in back of the Manual.)

**2024. VEHICLE/EQUIPMENT HOURLY RATE.** The hourly rate is established utilizing the State of California Labor Surcharge and Equipment Rental Rate on an annual basis, prior to the beginning of the fiscal year. (See Exhibit "B" in back of the manual.)

**2025. FINES FOR VIOLATION OF DISTRICT'S SERVICE REGULATIONS.**

1. Unauthorized and/or illegal use of public fire hydrants
  - ~~Fine of \$275.00~~ \$1,000.00 per occurrence
  - Plus the cost of the estimated water consumption
2. Unauthorized and/or illegal use and consumption on private fire systems and/or of fire hydrants:
  - Fine of ~~\$275.00~~ \$1,000.00 per occurrence
  - Plus the cost of water at the rate of 50 times the recorded consumption rate.
3. Unlawful service connection
  - Fine of ~~\$275~~ \$1,000.00 per occurrence
  - Plus the estimated monthly services Charges and estimated water consumption
4. Contamination of District's water system through backflow
  - Fine of ~~\$550.00~~ \$1,000.00 per occurrence
  - ~~Plus recorded costs~~ the cost of any damages
5. Unauthorized operation of the District's distribution and transmission valves
  - Fine of \$1,000.00 per occurrence
  - Plus the cost of any damages

**2023. HYDRANT WATER.**

Monthly service charge per meter:	\$73.17
Consumption Rate:	\$2.76 / 100 cf
Minimum monthly charge:	\$115.78

**2024. FIRE SERVICE.**

Monthly service charge	C-1	\$10.54 / diameter inch
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Examples:

4"	\$42.16
6"	\$63.24
8"	\$84.32

**2025. BACKFLOW PREVENTION ASSEMBLY.** Monthly service charge of \$2.84.

**2026. WATER SERVICE APPLICATION FEE.** Applicants for water service shall pay an application fee of \$25. This charge is due when the application is submitted, in advance of the water service being provided. The application fee is charged for residential, commercial, and fire hydrant application. The application fee is in addition to any deposit, and is not refundable.

**2027. DELINQUENT COLLECTIONS FEE.** Accounts that are submitted to a collection agency will be charged \$20 each. The \$20 Collection Fee will be added to the amount submitted to the collection agency.

**2028. LIEN FEE.** Accounts that are submitted to the tax collector for lien will be charged \$30 each. The \$30 Lien Fee will be added to the amount submitted for the lien.

**2029 CUSTOMER REQUESTED RE-READ FEE.** Customers requesting a re-read of their water meter within six months of the last customer requested re-read shall be charged \$20 at the time of their request. The \$20 will appear on their next bill. It is refundable only if the District determines that there was a reading error.