



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, OCTOBER 23, 2024 - 6:00 PM

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

BOARD OF DIRECTORS

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

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

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

I. CALL TO ORDER

II. PUBLIC PARTICIPATION

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

III. DISCUSSION ITEMS

1. Updates to the Finance Committee
2. Purchase Order Report - September 2024.
3. Treasurer's Report - September 2024.
4. Cash Disbursements Report - September 2025.
5. Monthly Revenue & Expenditures Report - September 2024.
6. Transfer Report - September 2024.

IV. ADJOURN

DECLARATION OF POSTING:

I declare under penalty of perjury, that I am employed by the West Valley Water District and posted the foregoing Finance Committee Agenda at the District Offices on October 17, 2024.

Elvia Dominguez

Elvia Dominguez, Board Secretary



**BOARD OF DIRECTORS
FINANCE COMMITTEE
STAFF REPORT**

DATE: October 23, 2024
TO: Finance Committee
FROM: William Fox, Interim Chief Financial Officer
SUBJECT: PURCHASE ORDER REPORT - SEPTEMBER 2024

BACKGROUND:

The West Valley Water District (“District”) generated twenty-three (23) Purchase Orders (“PO”) in the month of September 2024 to various vendors that provide supplies and services to the District. The total amount issued to PO’s for the month of September 2024 was **\$201,719.64**. A table listing all PO’s for September 2024 is shown in **Exhibit A**.

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

FISCAL IMPACT:

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

STAFF RECOMMENDATION:

Approve the September 2024 Purchase Order Report.

ATTACHMENT(S):

1. Exhibit A - September 2024 Purchase Order Report

Exhibit A



West Valley Water District, CA

Purchase Order Summary Report

Purchase Order Detail

Issued Date Range 09/01/2024 - 09/30/2024

PO Number	Description Vendor	Status Ship To	Issue Date Delivery Date	Trade Discount	Total
25-0109	24 inch weld flanges for 6-1 Booster 01657 - CORE & MAIN LP	Outstanding West Valley Water District	9/3/2024 9/17/2024	0.00	1,152.75
25-0110	1" Meter Stock Order 9-4-24 00255 - AQUA-METRIC SALES CO	Outstanding West Valley Water District	9/4/2024 9/4/2024	0.00	31,080.00
25-0111	GAC filter for Well 11 00739 - EVOQUA WATER TECHNOLOGIES LLC	Partially Received West Valley Water District	9/4/2024 9/18/2024	0.00	7,057.63
25-0113	New office furniture 01729 - TOTALPLAN BUSINESS INTERIORS INC	Outstanding West Valley Water District	9/5/2024 9/19/2024	0.00	3,229.27
25-0114	Standing Guard Service for HQ for 30 Days 02811 - AMERICAN GLOBAL SECURITY, INC.	Received West Valley Water District	9/10/2024 9/24/2024	0.00	10,701.47
25-0115	Pump 7-2 Hydraulic Analysis 01525 - AKEL ENGINEERING GROUP INC	Outstanding West Valley Water District	9/11/2024 9/25/2024	0.00	7,341.00
25-0116	ESRI Annual Subscription Year 1 of 3 00298 - ESRI INC	Received West Valley Water District	9/12/2024 9/26/2024	0.00	29,300.00
25-0117	FlowCom Register 00318 - MCCROMETER INC	Outstanding West Valley Water District	9/17/2024 10/1/2024	0.00	1,198.18
25-0118	Pipe for Distribution 00748 - YO FIRE	Completed West Valley Water District	9/13/2024 9/27/2024	0.00	2,740.94
25-0119	Hydrant Repair Kits 00748 - YO FIRE	Outstanding West Valley Water District	9/17/2024 9/17/2024	0.00	6,561.00
25-0120	COPPER ORDER 9-10-24 00748 - YO FIRE	Received West Valley Water District	9/17/2024 9/17/2024	0.00	14,325.00
25-0121	Technician Carbon Sample 00739 - EVOQUA WATER TECHNOLOGIES LLC	Outstanding West Valley Water District	9/17/2024 10/1/2024	0.00	1,450.00
25-0122	District Pic Nic Food Vendor 02806 - Speedy Dog Hot Dogs	Completed West Valley Water District	9/17/2024 10/1/2024	0.00	2,454.88
25-0123	Arsenic Sludge Sample 01190 - KVAC ENVIRONMENTAL SERVICES INC	Outstanding West Valley Water District	9/17/2024 10/1/2024	0.00	1,355.00
25-0124	Emergency Air Leak Repair Truck 105 01700 - PAUL FRANK GRAVESANDE	Completed West Valley Water District	9/17/2024 10/1/2024	0.00	1,055.00
25-0125	InfoWater Pro Government - 2 Licenses 00642 - DLT SOLUTIONS LLC	Outstanding West Valley Water District	9/19/2024 10/3/2024	0.00	5,107.96
25-0126	Romer expansion Celular to analog phone modem 02625 - MASTERS TELECOM LLC	Outstanding West Valley Water District	9/20/2024 10/4/2024	0.00	463.95
25-0127	Sullair Compressor for FBR 02530 - MAQPOWER COMPRESSORS CORP	Outstanding West Valley Water District	9/24/2024 10/8/2024	0.00	20,606.15

Purchase Order Summary Report

Issued Date Range 09/01/2024 - 09/30/2024

PO Number	Description Vendor	Status Ship To	Issue Date Delivery Date	Trade Discount	Total
25-0128	Replacement doors for damaged doors at 4-1 Booster 02819 - GENERAL DOOR SERVICE INC	Outstanding West Valley Water District	9/24/2024 10/8/2024	0.00	2,780.47
25-0129	2023 Water Loss Audit 01671 - MARK WILEY	Outstanding West Valley Water District	9/20/2024 10/4/2024	0.00	1,500.00
25-0130	Generator batteries 02325 - AMAZON.COM SALES INC	Completed West Valley Water District	9/26/2024 10/10/2024	0.00	1,336.08
25-0131	2024 WWWD Video Project 02818 - J-COMM INC	Outstanding West Valley Water District	9/26/2024 10/10/2024	0.00	20,000.00
25-0132	Installation of 24" and 30" Valves at Roemer 02820 - Ferreira Construction Co, Inc.	Outstanding West Valley Water District	9/26/2024 10/10/2024	0.00	28,922.91

Purchase Order Count: (23)

Total Trade Discount: 0.00

Total: 201,719.64



**BOARD OF DIRECTORS
FINANCE COMMITTEE
STAFF REPORT**

DATE: October 23, 2024
TO: Finance Committee
FROM: William Fox, Interim Chief Financial Officer
SUBJECT: TREASURER'S REPORT - SEPTEMBER 2024

BACKGROUND:

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

DISCUSSION:

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

FISCAL IMPACT:

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

STAFF RECOMMENDATION:

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

ATTACHMENT(S):

1. Exhibit A - 2024 September Treasurer Report

EXHIBIT A

**West Valley Water District
Cash, Investment & Reserve Balances - September 30, 2024**

Institution/Investment Type	August 2024 Balance	September 2024 Balance	OPERATING CASH	Minimum Balance	Target Balance	Maximum Balance
Funds Under Control of the District:						
District Cash Drawers	\$ 4,300.00	\$ 4,300.00	Balance Available for Daily Operations	\$ 69,532,634.11	\$ 71,261,335.26	\$ 61,846,307.41
	\$ 4,300.00	\$ 4,300.00	Total Operating Cash	\$ 69,532,634.11	\$ 71,261,335.26	\$ 61,846,307.41
Checking and Savings:			UNRESTRICTED RESERVES			
Chase - General Government Checking	\$ 1,424,942.85	\$ 1,549,440.92	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	\$ 369,581.84	\$ 5,000.56	Emergency Account	\$ (1,728,701.15)	\$ (3,457,402.30)	\$ (5,186,103.45)
Chase - UTC Non-Routine Checking	\$ 48,636.50	\$ 48,636.50		\$ 24,348,131.85	\$ 22,619,430.70	\$ 27,813,896.55
	\$ 1,843,161.19	\$ 1,603,077.98	LIQUIDITY FUNDS			
State of California, Local Agency Investment Fund*	\$ 3,646,385.18	\$ 8,646,385.18	Rate Stabilization Account	\$ 4,220,563.00	\$ 4,220,563.00	\$ 5,627,417.00
US Bank - Chandler Asset Mgmt	\$ 36,191,775.30	\$ 36,547,125.69	Operating Reserve Account	\$ 8,441,126.00	\$ 8,441,126.00	\$ 11,254,834.00
US Bank - Chandler Liquidity Fund	\$ 80,518,051.08	\$ 87,857,516.14		\$ 12,661,689.00	\$ 12,661,689.00	\$ 16,882,251.00
CalTrust Pooled Investment Fund - Short Term	\$ -	\$ -	OTHER OPERATING RESERVES			
CalTrust Pooled Investment Fund - Medium Term	\$ -	\$ -	Self-Insurance Reserve	\$ 5,000,000.00	\$ 5,000,000.00	\$ 5,000,000.00
U. S. Treasury Bills	\$ -	\$ -		\$ 5,000,000.00	\$ 5,000,000.00	\$ 5,000,000.00
Government Agencies (Federal Home Loan Bank)	\$ -	\$ -	Total Unrestricted Reserves	\$ 42,009,820.85	\$ 40,281,119.70	\$ 49,696,147.55
Total	\$ 122,203,672.75	\$ 134,658,404.99	Total OP Cash & UR Reserves	\$ 111,542,454.96	\$ 111,542,454.96	\$ 111,542,454.96
Funds Under Control of Fiscal Agents:			RESTRICTED RESERVES			
US BANK			2016A Bond	\$ 894,252.23	\$ 894,252.23	\$ 894,252.23
2016A Bond - Principal & Payment Funds	\$ 194.14	\$ 475,002.22	Customer Deposit Accounts	\$ 5,131,299.31	\$ 5,131,299.31	\$ 5,131,299.31
2016A Bond - Interest Fund	\$ 1.47	\$ 419,250.01	Capacity Charge Acct Balance	\$ 14,984,650.72	\$ 14,984,650.72	\$ 14,984,650.72
Total	\$ 195.61	\$ 894,252.23	CIP account in LAIF for capital purposes	\$ 3,000,000.00	\$ 3,000,000.00	\$ 3,000,000.00
Grand Total	\$ 122,203,868.36	\$ 135,552,657.22	Total Restricted Reserves	\$ 24,010,202.26	\$ 24,010,202.26	\$ 24,010,202.26
			Total Cash & Investments	\$ 135,552,657.22	\$ 135,552,657.22	\$ 135,552,657.22

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 – September 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 September 2024 (\$135,552,657.22) and August 2024 (\$122,203,868.36), CLA found the fund balance increased by \$13,348,788.86 between September 2024 and August 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 September 30, 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(l) and 53601.6(b)) for local government entities are also capped at 20%. The District's money market balance percentage as of September 30, 2024 is 0.26%. 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 – September 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 September 30, 2024, 74.74% 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 September 30, 2024. Therefore, the District is following both the investment policy and the State of California's standards.

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

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

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

West Valley Water District Investment Memo – September 2024

Medium-term notes constitute 7.13% of the District’s total investment balance as of September 30, 2024. Therefore, the District is following both the investment policy and the State of California’s standards.

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

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

Federal agency obligations represent 8.33% of the District’s total investment balance as of September 30, 2024. Therefore, the District is in accordance with both its investment policy as well as the guidelines set-forth by the State of California.

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

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

Municipal bonds represent 0.23% of the District’s total investment balance as of September 30, 2024. Therefore, the District is in accordance with both its investment policy as well as the guidelines set-forth by the State of California.

Local Agency Investment Fund (LAIF)

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

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

West Valley Water District Investment Memo – September 2024

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

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

As of the period ending September 30, 2024, the District's Local Agency Investment Fund balance represents 6.38% 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 October 02, 2024, LAIF investments had a net-yield of 4.575%. Regarding portfolio composition, LAIF fund investments were split into the following categories (percentages may not total 100% due to rounding):

- Treasuries- 58.85%
- Agencies- 23.21%
- Certificates of Deposit/Bank Notes- 8.17%
- Commercial Paper- 5.79%
- Time Deposits- 3.22%
- Loans- 0.26%
- Corporate Bonds- 0.51%

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 September 30, 2024, the District's CalTRUST investment balance represents 0% of the District's entire portfolio. Therefore, the District is

West Valley Water District Investment Memo – September 2024

following the investment policy and the standards set-forth by the State of California as it relates to CalTRUST securities.

Bank Deposits

Based on the District's investment policy, "Securities placed in a collateral pool must provide coverage for at least 100 percent of all deposits that are placed in that institution." As of September 30, 2024, the District maintained balances within the FDIC limit of \$250,000 for each of its bank accounts, except for the Chase General Governmental Checking account. The Chase General Governmental Checking account maintains funds for operational purposes and normally carries a balance of at least \$1.5 million dollars which represents funding for one payroll, and one accounts payable check run. In CLA's comparison between the District's general checking account balances for September 2024 (\$1,549,440.92) and August 2024 (\$1,424,942.85), CLA observed an increase in the September 2024 balance of \$124,498.07 versus August 2024 and variance is a result of regular activities.

During our review of the September 2024 Chase General Governmental Checking account bank statement, it was noted that there were 5 fraudulent activities totaling \$3,247. 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 September 17, District received a fund for \$2,371,341.61 from Sothern California Edison, which was subsequently transferred to Motive Energy on September 19. A remote deposit on September 23 for \$11,995,734 is a State Revolving Fund loan reimbursement from the State of California. Subsequently, District transferred \$7,000,000 to US Liquidity Fund and \$5,000,000 to LAIF on September 24 and 25 respectively. On September 27, District transferred \$894,055.80 to the 2016A bond accounts for payment of interest and principal.

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 September, the UTC Routine Checking account was \$5000.56 and the UTC Non-Routine Checking account balance was \$48,636.50. The relatively low balances in both accounts (in comparison with the historical balances) is due to the CFO's emphasis on transferring more of its unrestricted cash balances to the District's investments accounts to take advantage of the increased rate of return.

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

West Valley Water District Investment Memo – September 2024

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

Section 9.12 of the investment policy asserts that “there is no limit on the percentage of the portfolio that may be invested in bank deposits.” Similarly, the State of California’s Government Code for Allowable Investment Instruments fails to dictate any portfolio standards for general bank deposit accounts. Although no maximum has been established for amounts invested in bank deposits by the investment policy or the State of California, CLA can verify that as of September 30, 2024, the District had 1.85% 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 September 30, 2024, the District had 0.00% invested in commercial paper investment. Therefore, the District is following both the investment policy and the State of California’s standards.

Supranational

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

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

As of September 30, 2024, the District’s investments in four securities categorized as supranationals was 1.08% of the total portfolio and securities maintained a maturity date of less than five years from the

West Valley Water District Investment Memo – September 2024

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 – September 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 September 30, 2024, ending balance of \$894,252.23 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 September 2024 Treasurer's Report reconciles with the District's general ledger. The September 30, 2024, balance of \$5,131,299.31 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 \$14,984,650.72 presented on the September 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 – September 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 September 30, 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 September 30, 2024, general ledger detail reporting provided by the District’s accounting staff, CLA was able to confirm that the District’s net assets total \$172,870,115.15. As of September 30, 2024, the emergency account represents a balance of \$1,728,701.15 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 September 30, 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 September 30, 2024, the District had a total of \$135,552,657.22 in various institutional accounts. The required reserve balances by type total \$66,020,023.11 and are categorized as follows:

West Valley Water District Reserve Memo – September 2024

- Restricted Funds- \$24,010,202.26
- Capital Reserve Funds- \$24,348,131.85
- 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 \$135,552,657.22 and fund requirements of \$66,020,023.11 the fund balance available for daily operations reconciles to the September 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 September 2024 Treasurer's Report. The Treasurer's Report indicates that West Valley Water District's total cash, investment, and reserve balances as of September 30, 2024, total \$135,552,657.22. 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
09/30/2024

U.S. Bank - Chandler Asset Management		
Money Market	351,065.73	A
Commercial Paper	-	A
Federal Agency Obligations	11,284,871.60	A
U.S. Government	101,316,336.40	A
Corporate Bonds	9,670,258.60	A
Municipal Bonds	317,733.00	A
Supranational	1,464,376.50	A
Negotiable CD	-	A
Total U.S. Bank - Chandler Asset Management Funds	124,404,641.83	

Checking and Savings		
Bank of Hope	-	B
Chase-1653 (Operating Account)	1,549,440.92	B
Chase-1368	5,000.56	B
Chase-1392	48,636.50	B
Chase-5993 (Rebate Account)	-	B
2016A Bond - Principal & Payment Funds	475,002.22	B
2016A Bond - Interest Fund	419,250.01	B
District Cash Drawers	4,300.00	C
Total Checking and Savings	2,501,630.21	

CaITRUST Short Term Fund	-	A
CaITRUST Medium Term Fund	-	A
LAIF	8,646,385.18	A
Total September 30, 2024 District Funds	135,552,657.22	

The balances indicated above are as of September 30, 2024

Balances verified with monthly investment statements provided by client
Balances verified with monthly bank statements provided by client
Balances verified with monthly reconciliations provided by client

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 09/30/24, West Valley Water District is in

Security Type	Maximum per Investment Policy	Balance
Commercial Paper	25%	-
Federal Agency Obligations	30%	11,284,871.60
U.S. Government	No Limit	101,316,336.40
Municipal Bonds	20%	317,733.00
LAIF	No Limit	8,646,385.18
CaITRUST	No Limit	-
Negotiable CD	30%	-
Medium Term Notes (Corporate Bonds)	30%	9,670,258.60
Money Market	20%	351,065.73
Bank Deposits	No Limit	2,501,630.21
Supranational	30%	1,464,376.50
Funds Excluded from Policy	2016A	-
Total September 30, 2024 District Funds		135,552,657.22

Asset Class	September 2024 (% of Total Investments)	Maximum Portfolio (%)
Commercial Paper	0.00%	25%
Federal Agency Obligations	8.33%	30%
U.S. Government	74.74%	No Limit
Municipal Bonds	0.23%	20%
LAIF	6.38%	No Limit
CaITRUST	0.00%	No Limit
Negotiable CD	0.00%	30%
Medium Term Notes (Corporate Bonds)	7.13%	30%
Money Market	0.26%	20%
Bank Deposits	1.85%	No Limit
Supranational	1.08%	30%

West Valley Water District
 Bond Analysis
 September 30, 2024

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 - 912797KA4	3,439,940.00	P-1	Yes	9/25/2024	2/20/2025	0.4
U S Treasury Bill - 912797K15	3,429,020.00	P-1	Yes	9/25/2024	3/20/2025	0.5
U S Treasury Bill - 912797L72	21,959,740.00	P-1	Yes	6/18/2024	10/15/2024	0.3
U S Treasury Bill - 912797LC9	23,884,080.00	P-1	Yes	9/4/2024	11/7/2024	0.2
U S Treasury Bill - 912797LU9	18,947,750.00	P-1	Yes	6/26/2024	10/22/2024	0.3
U S Treasury Bill - 912797MA2	5,972,880.00	P-1	Yes	9/12/2024	11/5/2024	0.1
U S Treasury Bill - 912797ME4	9,920,700.00	P-1	Yes	8/15/2024	12/3/2024	0.3
First American Govt Obligation Fund Class Y - 31846V203	303,406.14	Aaa	Yes	various		
Total Liquidity Fund	87,857,516.14					

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	47,659.59	Aaa	Yes	various		
Total Money Market	47,659.59					

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)
F H L M C - 3137FLVVO	486,280.00	Aaa	Yes	9/19/2024	4/25/2029	4.5
Federal Farm Credit Bks - 3133ERS97	745,762.50	Aaa	Yes	11/16/2022	11/18/2027	4.9
F N M A - 3135G0X24	94,233.35	Aaa	Yes	1/8/2020	1/7/2025	4.9
Federal Home Loan Mortgage Company - 3137EAEPO	281,722.50	Aaa	Yes	2/13/2020	2/12/2025	4.9
F N M A Deb - 3135G03U5	166,562.60	Aaa	Yes	4/22/2020	4/22/2025	4.9
F N M A - 3135G04Z3	277,684.05	Aaa	Yes	6/17/2020	6/17/2025	4.9
F H L M C - 3137EAEU9	339,937.50	Aaa	Yes	7/21/2020	7/21/2025	4.9
F N M A - 3135G05X7	494,011.50	Aaa	Yes	10/6/2020	8/25/2025	4.8
Federal Home Loan Bks - 3130AJX42	289,746.00	Aaa	Yes	10/7/2020	9/12/2025	4.9
F H L M C - 3137EAEX3	212,372.60	Aaa	Yes	9/23/2020	9/23/2025	4.9
F N M A - 3135G06G3	481,135.00	Aaa	Yes	11/1/2020	11/7/2025	4.9
Federal Home Loan Bks - 3130AKFA9	480,605.00	Aaa	Yes	12/16/2020	12/12/2025	4.9
Federal Home Loan Bks - 3130ATUS4	509,860.00	Aaa	Yes	1/31/2023	12/10/2027	4.8
F H L M C Multiclass Mtg Partn - 3137FG6X8	497,925.00	Aaa	Yes	1/23/2024	5/25/2028	4.3
Federal Home Loans Bks - 3130AWMN7	512,840.00	Aaa	Yes	7/26/2023	6/9/2028	4.8
Federal Home Loans Bks - 3130AWN63	507,250.00	Aaa	Yes	8/16/2023	6/30/2028	4.8
Federal Home Loans Bks - 3130AWTR1	770,512.50	Aaa	Yes	9/7/2023	9/8/2028	4.9
Federal Farm Credit Bks - 3133EPC45	519,330.00	Aaa	Yes	11/27/2023	11/13/2028	4.9
Federal Home Loans Bks - 3130AXQK7	521,730.00	Aaa	Yes	12/7/2023	12/8/2028	4.9
Federal Farm Credit Bks - 3133EPN50	768,847.50	Aaa	Yes	1/3/2024	12/15/2028	4.9
F H L M C Multiclass Mtg Partn - 3137FKUP9	297,774.00	Aaa	Yes	1/3/2024	12/25/2028	4.9
Federal Farm Credit Bks - 3133EPW84	757,252.50	Aaa	Yes	2/5/2024	1/18/2029	4.9
F H L M C Multiclass Mtg Partn - 3137FKZZ2	494,670.00	Aaa	Yes	1/18/2024	1/25/2029	5.0
Federal Home Loan Bks - 3130AVB03	776,827.50	Aaa	Yes	4/25/2024	3/9/2029	4.8
Total Federal Agency Obligations	11,284,871.60					

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

Commercial Paper	Moody's (NRSRO) Long-Term Rating as of 02/29/2024	Rated A or Equivalent?	Purchase Date	Maturity	Investment Maturity (Years)
Commercial Paper					
Security Description	Moody's (NRSRO) Long-Term Rating as of 02/29/2024	Rated A or Equivalent?	Purchase Date	Maturity	Investment Maturity (Years)
Total Commercial Paper					
Municipal Bonds					
Security Description	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	Aa2	Yes	10/4/2023	10/1/2028	4.9
Total Municipal Bonds					
Supranational					
Security Description	Moody's (NRSRO) Long-Term Rating as of 02/29/2024	Rated A or Equivalent?	Inception Date	Maturity	Investment Maturity (Years)
International Finance Corp - 45950KOR9	Aaa	Yes	7/12/2021	10/16/2024	3.2
International Bank M T N - 459058JL8	Aaa	Yes	10/22/2020	10/28/2026	4.9
Inter American Devel BK - 4581X0DV7	Aaa	Yes	4/13/2021	4/20/2025	5.0
International Bank M T N - 459058KT9	Aaa	Yes	7/18/2023	7/12/2028	4.9
Inter American Devel BK - 4581X0DC9	Aaa	Yes	12/8/2023	9/18/2028	4.7
Total Supranational					
U.S. Corporate					
Security Description	Moody's (NRSRO) Long-Term Rating as of 02/29/2024	Rated A or Equivalent?	Inception Date	Maturity	Investment Maturity (Years)
Caterpillar Finl Service - 14913RUUJ9	A2	Yes	3/18/2024	2/27/2029	4.9
Cisco Sys Inc - 17275R8R2	A1	Yes	3/13/2024	2/26/2029	4.9
Eli Lilly Co - 532457CQ9	A1	Yes	8/27/2024	8/14/2029	4.9
Paccar Financial Corp - 69371RR73	A1	Yes	3/31/2022	4/7/2025	3.0
Pfizer Inc Sr Glibi Nfo - 717081EX7	A2	Yes	6/3/2020	5/28/2025	4.9
State Str Corp - 857477BR3	A1	Yes	2/27/2022	2/6/2026	3.9
Apple Inc. - 037833EB2	Aaa	Yes	2/15/2021	2/8/2026	4.9
Unitedhealth Group Inc. - 91324PEC2	A2	Yes	6/16/2021	5/15/2026	4.8
Walmart Inc. - 931142ER0	Aa2	Yes	9/8/2021	9/17/2026	5.0
Honeywell International - 4385168L9	A2	Yes	12/13/2022	11/1/2026	3.8
Duke Energy Carolinas - 26442CAS3	Aa3	Yes	10/28/2022	12/1/2026	4.0
Target Corp - 87612EBM7	A2	Yes	1/19/2022	1/15/2027	4.9
Procter Gamble Co The - 742718FV6	Aa3	Yes	2/1/2022	2/1/2027	4.9
Charles Schwab Corp - 808513BY0	A2	Yes	3/1/2022	3/3/2027	4.9
Berkshire Hathaway Fin - 084664CZ2	Aa2	Yes	3/7/2022	3/15/2027	5.0
Blackrock Inc - 09247XANI	Aa3	Yes	4/27/2022	3/15/2027	4.8
Northern Tr Corp Sr Mt - 665859AW4	A2	Yes	5/5/2022	5/10/2027	4.9
Unitedhealth Group Inc - 91324PEG3	A2	Yes	5/17/2022	5/15/2027	4.9
Walmart Inc. - 931142EX7	Aa2	Yes	9/12/2022	9/9/2027	4.9
Apple Inc - 037833DK3	Aaa	Yes	2/1/2023	11/13/2027	4.7
Toyota Mtr Cr Corp - 89236TKQ7	A1	Yes	1/9/2023	1/12/2028	4.9
Mastercard Incorporated - 57636QAW4	Aa3	Yes	3/9/2023	3/9/2028	4.9
Public Service Electric - 74456QBU9	A1	Yes	6/22/2023	5/1/2028	4.8
Florida Pwr Lt Co - 341081GNI	Aa2	Yes	6/22/2023	5/15/2028	4.8
Merck Co Inc - 58933YBH7	A1	Yes	5/17/2023	5/17/2028	4.9
Prologis L P - 74340XCG4	A3	Yes	6/27/2023	6/15/2028	4.9
National Rural Util Coop - 63743HFH7	A2	Yes	2/15/2024	2/7/2029	4.9
Air Products and Chemicals Inc - 0091588H8	A2	Yes	5/17/2024	2/8/2029	4.7
Eli Lilly Co - 532457CK2	A1	Yes	2/7/2024	2/9/2029	4.9
John Deere Capital Corporation - 24422EXT1	A1	Yes	6/11/2024	6/11/2029	4.9
Home Depot Inc - 437076DC3	A2	Yes	6/25/2024	6/25/2029	4.9
Pepsico Inc Sr Mt - 713448FX1	A1	Yes	7/15/2024	7/17/2029	4.9
Toronto Dominion Bank - 89115A27	A1	Yes	4/10/2024	4/5/2029	4.9
Bank of Montreal - 06367WB85	A2	Yes	8/6/2021	5/1/2025	3.7
Royal Bank of Canada - 78015K7H1	A1	Yes	5/20/2021	6/10/2025	4.0
Total U.S. Corporate					

U.S. Government	Security Description	Market Value	Moody's (MORR) Long-Term Ratings as of 02/29/2024	Rated A or Equivalent?	Inception Date	Maturity	Investment Maturity (Years)
	U.S. Treasury Note - 91282CLC3	713,286.00	Aaa	Yes	7/30/2024	7/31/2029	4.9
	U.S. Treasury Note - 912828YV6	248,645.00	Aaa	Yes	12/11/2019	11/30/2024	4.9
	U.S. Treasury Note - 912828Z52	494,800.00	Aaa	Yes	5/9/2021	1/31/2025	3.7
	U.S. Treasury Note - 912828Z17	490,545.00	Aaa	Yes	2/24/2021	3/31/2025	4.0
	U.S. Treasury Note - 912828Z70	488,785.00	Aaa	Yes	1/13/2021	4/30/2025	4.2
	U.S. Treasury Note - 912828ZT0	487,095.00	Aaa	Yes	12/16/2020	5/31/2025	4.4
	U.S. Treasury Note - 91282CAB7	484,505.00	Aaa	Yes	12/16/2020	7/31/2025	4.6
	U.S. Treasury Note - 91282CAJ0	483,065.00	Aaa	Yes	12/1/2020	8/31/2025	4.7
	U.S. Treasury Note - 91282CA78	480,645.00	Aaa	Yes	12/1/2020	10/31/2025	4.8
	U.S. Treasury Note - 91282CBC4	479,045.00	Aaa	Yes	1/8/2021	12/31/2025	4.9
	U.S. Treasury Note - 91282CBH3	477,830.00	Aaa	Yes	2/16/2021	1/31/2026	4.9
	U.S. Treasury Note - 91282CBQ3	477,580.00	Aaa	Yes	3/4/2021	2/28/2026	4.9
	U.S. Treasury Note - 91282CF6	238,115.00	Aaa	Yes	6/28/2021	5/31/2026	4.9
	U.S. Treasury Note - 91282CCP4	473,145.00	Aaa	Yes	9/17/2021	7/31/2026	4.8
	U.S. Treasury Note - 91282CCW9	473,260.00	Aaa	Yes	11/29/2021	8/31/2026	4.7
	U.S. Treasury Note - 91282CC22	473,635.00	Aaa	Yes	12/15/2021	9/30/2026	4.7
	U.S. Treasury Note - 91282CDK4	475,470.00	Aaa	Yes	10/20/2022	11/30/2026	4.1
	U.S. Treasury Note - 91282CEF4	487,150.00	Aaa	Yes	11/2/2022	3/31/2027	4.4
	U.S. Treasury Note - 91282CEN7	489,705.00	Aaa	Yes	6/6/2022	4/30/2027	4.8
	U.S. Treasury Note - 91282CE14	439,033.50	Aaa	Yes	7/8/2022	5/31/2027	4.8
	U.S. Treasury Note - 91282CEW7	495,780.00	Aaa	Yes	10/20/2022	6/30/2027	4.8
	U.S. Treasury Note - 91282CFH9	241,966.90	Aaa	Yes	10/16/2022	8/31/2027	4.6
	U.S. Treasury Note - 91282CFM8	508,030.00	Aaa	Yes	10/24/2022	9/30/2027	4.9
	U.S. Treasury Note - 91282CFU0	507,910.00	Aaa	Yes	11/18/2022	10/31/2027	4.9
	U.S. Treasury Note - 91282CF5	480,490.00	Aaa	Yes	11/28/2022	11/15/2027	4.9
	U.S. Treasury Note - 91282CGC9	605,718.00	Aaa	Yes	1/26/2023	12/31/2027	4.9
	U.S. Treasury Note - 91282CHX2	617,322.00	Aaa	Yes	9/27/2023	8/31/2028	4.9
	U.S. Treasury Note - 91282CDF5	458,380.00	Aaa	Yes	1/30/2024	10/31/2028	4.7
	U.S. Treasury Note - 9128285M8	491,290.00	Aaa	Yes	1/19/2024	11/15/2028	4.8
	Total U.S. Government	13,762,226.40					

US Bank - Chandler Asset Mgmt
 September 2024 Bond Total per Treasurer's Report 36,547,125.69
 Total Per September 2024 Chandler Statement 36,547,125.69
 Variance -

US Bank - Chandler Liquidity Fund
 September 2024 Bond Total per Treasurer's Report 87,857,516.14
 Total Per September 2024 Chandler Statement 87,857,516.14
 Variance -



**BOARD OF DIRECTORS
FINANCE COMMITTEE
STAFF REPORT**

DATE: October 23, 2024
TO: Finance Committee
FROM: William Fox, Interim Chief Financial Officer
SUBJECT: CASH DISBURSEMENTS REPORT - SEPTEMBER 2025

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 September 2024 Cash Disbursement Reports.

STAFF RECOMMENDATION:

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

ATTACHMENT(S):

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

EXHIBIT A

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
 SEPTEMBER 2024

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
8074	360 GLOBAL TECHNOLOGY LLC	WEB HOSTING SERVICES-OCT 2024	\$ 500.00	
8075	AUTOMATED GATE SERVICES INC	GATE MAINTENANCE	\$ 217.50	
8076	CLIFTON LARSON ALLEN	Treasurer Services-MARCH 2024	\$ 425.00	
8076	CLIFTON LARSON ALLEN	Treasurer Services-MARCH 2024	\$ 2,525.00	
8077	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 15.00	
8077	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 15.00	
8077	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 15.00	
8077	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 31.50	
8077	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 55.50	
8077	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 15.00	
8077	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 202.50	
8077	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 15.00	
8077	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 142.50	
8077	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 36.00	
8077	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 90.00	
8077	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 243.00	
8077	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 40.00	
8077	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 1,620.00	
8077	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 1,620.00	
8077	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELL#6	\$ 182.50	
8077	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 204.00	
8077	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 204.00	
8077	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 1,614.00	
8077	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 123.50	
8077	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 123.50	
8077	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 90.00	
8077	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 123.50	
8077	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
8077	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
8078	DIAMOND ENVIRONMENTAL SERVICES LP	PORTABLE RESTROOM-10272 S CEDAR PL	\$ 125.58	
8078	DIAMOND ENVIRONMENTAL SERVICES LP	PORTABLE RESTROOM-18451 VINEYARD AVE	\$ 125.58	
8079	DYER, JUNE J	MEDICARE PART B JAN-JUNE 2024	\$ 1,048.20	
8080	INFOSEND INC	NEWSLETTERS-MAY 2024	\$ 2,554.83	
8080	INFOSEND INC	2023 WATER QUALITY REPORT	\$ 1,717.37	
8081	JEFF CRIDER	SERVICES-AUG 2024	\$ 2,380.00	
8082	MURPHY, RONALD	MEDICARE PART B REIMB-APR-JUNE 2024	\$ 524.10	
8083	RED WING BUSINESS ADVANTAGE ACCOUNT	SAFETY BOOTS-EDGAR HIDALGO	\$ 250.00	
8084	SAFETY COMPLIANCE COMPANY	FIELD SAFETY MTG 8/13/24	\$ 225.00	
8084	SAFETY COMPLIANCE COMPANY	OFFICE SAFETY MTG 8/13/24	\$ 200.00	
8085	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.76	
8085	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.91	
8085	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 9.14	
8085	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.59	
8085	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.16	
8085	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 9.75	
8085	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.95	
8085	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.49	
8085	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 7.14	
8085	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 4.39	
8085	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 4.95	
8085	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 8.32	
8085	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 9.75	
8085	UNIFIRST CORPORATION	JANITORIAL SERVICES-ROEMER	\$ 72.80	
8085	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.14	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
 SEPTEMBER 2024

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
8085	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.98	
8085	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.12	
8085	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 9.75	
8085	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 9.75	
8085	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.23	
8085	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.82	
8085	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.81	
8085	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.00	
8085	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.08	
8085	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 4.79	
8085	UNIFIRST CORPORATION	JANITORIAL SERVICES	\$ 72.80	
8085	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 5.95	
8085	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 9.75	
8085	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 6.14	
8085	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 4.46	
8085	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 6.50	
8085	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 10.35	
8087	ACWA /JPIA	DELTACARE DENTAL HMO	\$ (19.36)	
8087	ACWA /JPIA	DELTACARE DENTAL PPO	\$ (47.86)	
8087	ACWA /JPIA	HEALTH INSURANCE	\$ (1,317.43)	
8087	ACWA /JPIA	DELTACARE DENTAL HMO	\$ 718.90	
8087	ACWA /JPIA	DELTACARE DENTAL PPO	\$ 8,981.26	
8087	ACWA /JPIA	EMPLOYEE ASSISTANCE PROGRAM	\$ 208.32	
8087	ACWA /JPIA	HEALTH INSURANCE	\$ 146,909.57	
8087	ACWA /JPIA	VISION	\$ 1,779.12	
8087	ACWA /JPIA	DELTACARE DENTAL PPO	\$ 555.76	
8087	ACWA /JPIA	HEALTH INSURANCE	\$ 6,945.18	
8087	ACWA /JPIA	VISION	\$ 84.72	
8087	ACWA /JPIA	EE Adjusts	\$ 1,281.59	
8087	ACWA /JPIA	Retirees	\$ 15,431.72	
8087	ACWA /JPIA	Retirees	\$ 1,807.82	
8087	ACWA /JPIA	Retirees	\$ 571.86	
8088	AIR & HOSE SOURCE INC	WATER QLTY SUPPLIES	\$ 297.39	
8088	AIR & HOSE SOURCE INC	MAINTENANCE SUPPLIES	\$ 100.24	
8089	AMERICAN GLOBAL SECURITY, INC.	Standing Guard Service for HQ for 30 Days	\$ 5,576.67	
8090	AUTOMATED GATE SERVICES INC	GATE REPAIRS	\$ 486.00	
8091	BOOT BARN INC	SAFETY BOOTS-ALLAN HIDALGO	\$ 169.43	
8092	CDW GOVERNMENT INC	Romer router and swithces camera network	\$ 3,555.10	
8092	CDW GOVERNMENT INC	Romer router and swithces camera network	\$ 1,185.41	
8092	CDW GOVERNMENT INC	Romer router and swithces camera network	\$ 2,233.91	
8092	CDW GOVERNMENT INC	Romer router and swithces camera network	\$ 479.27	
8093	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 39.00	
8093	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 15.00	
8093	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 21.00	
8093	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 40.50	
8093	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 51.00	
8093	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 51.00	
8093	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 7.50	
8093	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 250.50	
8093	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 19.50	
8093	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 40.00	
8093	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
8093	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
8094	HACH COMPANY	HACH Turbidity Analyzer	\$ 5,310.95	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
 SEPTEMBER 2024

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
8095	HASA INC.	CHEMICALS-WELLS	\$ 217.49	
8095	HASA INC.	CHEMICALS-WELLS	\$ 169.16	
8095	HASA INC.	CHEMICALS-WELLS	\$ 362.49	
8095	HASA INC.	CHEMICALS-WELLS	\$ 338.32	
8095	HASA INC.	CHEMICALS-WELLS	\$ 990.73	
8095	HASA INC.	CHEMICALS-WELLS	\$ 314.16	
8095	HASA INC.	CHEMICALS-WELLS	\$ 289.99	
8095	HASA INC.	CHEMICALS-WELLS	\$ 326.24	
8095	HASA INC.	CHEMICALS-BLF	\$ 1,752.03	
8095	HASA INC.	CHEMICALS-WELLS	\$ 362.49	
8095	HASA INC.	CHEMICALS-WELLS	\$ 277.91	
8095	HASA INC.	CHEMICALS-WELLS	\$ 205.41	
8095	HASA INC.	CHEMICALS-PERCHLORATE	\$ 362.49	
8095	HASA INC.	CHEMICALS-PERCHLORATE	\$ 422.90	
8096	INFOSEND INC	Postage/Printing for Customer Bills-AUG 2024	\$ 4,127.80	
8096	INFOSEND INC	Postage/Printing for Customer Bills-AUG 2024	\$ 15,315.12	
8097	MCDONALD ELECTRIC INC	Emergency repair of hydro plant breaker	\$ 1,816.04	
8097	MCDONALD ELECTRIC INC	Emergency repair of hydro plant breaker	\$ 2,502.12	
8098	MCMASTER-CARR SUPPLY COMPANY	FBR SUPPLIES	\$ 482.83	
8098	MCMASTER-CARR SUPPLY COMPANY	FBR SUPPLIES	\$ 329.83	
8098	MCMASTER-CARR SUPPLY COMPANY	FBR SUPPLIES	\$ 980.91	
8098	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 683.78	
8098	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 743.22	
8098	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 375.69	
8099	MERLIN JOHNSON CONST INC.	Install 24 inch valve at 6-1 Pump Station	\$ 18,360.00	
8100	SAMBA HOLDINGS INC	HR SERVICES-AUG 2024	\$ 146.91	
8101	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 7.14	
8101	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 8.32	
8101	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 4.95	
8101	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 4.39	
8101	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 32.51	
8101	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.12	
8101	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.98	
8101	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.14	
8101	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 9.75	
8101	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.91	
8101	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 23.35	
8101	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 9.14	
8101	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.16	
8101	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.49	
8101	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.95	
8101	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.59	
8101	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.76	
8101	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 4.79	
8101	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.81	
8101	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.23	
8101	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.00	
8101	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 36.37	
8101	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.82	
8101	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.08	
8101	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 6.14	
8101	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 5.95	
8101	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 18.34	
8102	WESTRUX INTERNATIONAL INC	VEHICLE MAINTENANCE	\$ 729.18	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
 SEPTEMBER 2024

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
8102	WESTRUX INTERNATIONAL INC	VEHICLE MAINTENANCE	\$ 377.35	
8103	ABF PRINTS INC	NAME PLATES	\$ 315.71	
8104	BERTOLINE, GINA E	WORKPLACE WELLBEING	\$ 50.38	
8105	CERON, KIMBERLY	SUPPLIES DIRECTOR HAWKINS FAREWELL	\$ 18.53	
8106	CHANDLER ASSET MANAGEMENT	SERVICES-AUG 2024	\$ 7,635.25	
8107	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 44.00	
8107	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 44.00	
8107	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 15.00	
8107	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 701.50	
8107	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 202.50	
8107	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 142.50	
8107	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 90.00	
8107	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 19.50	
8107	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 19.50	
8107	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 19.50	
8107	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 19.50	
8107	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 19.50	
8107	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 243.00	
8107	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 1,845.00	
8107	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 341.00	
8107	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELL 6	\$ 182.50	
8107	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 123.50	
8107	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 90.00	
8107	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 75.00	
8107	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 226.00	
8107	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
8107	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
8108	COMPUTERIZED EMBROIDERY COMPANY INC	SHIRT-YOLANDA	\$ 34.78	
8108	COMPUTERIZED EMBROIDERY COMPANY INC	SHIRTS-ANGELA GARCIA	\$ 464.15	
8109	DRAKE, LANCE W	TRI STATE CONFERENCE EXPENSES	\$ 693.74	
8110	INFOSEND INC	IPAY SMART NOTICES	\$ 1,788.43	
8111	LEASE PLAN USA INC	Mechanic Repairs for Fleet	\$ 5,185.43	
8112	PICAZO'S FLOWER DESIGNS INC	PLANTS MAINTENANCE	\$ 424.00	
8112	PICAZO'S FLOWER DESIGNS INC	PLANTS MAINTENANCE	\$ 424.00	
8113	SAFETY COMPLIANCE COMPANY	FIELD SAFETY MEETING 8/27/24	\$ 225.00	
8114	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.59	
8114	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.76	
8114	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.91	
8114	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.95	
8114	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.49	
8114	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 9.75	
8114	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 9.14	
8114	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.16	
8114	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 7.14	
8114	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 9.75	
8114	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 8.32	
8114	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 4.95	
8114	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 4.39	
8114	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 9.75	
8114	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.12	
8114	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.98	
8114	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.14	
8114	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.81	
8114	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.82	
8114	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.23	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
SEPTEMBER 2024

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
8114	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 9.75	
8114	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.00	
8114	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.08	
8114	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 4.79	
8114	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 9.75	
8114	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 6.14	
8114	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 5.95	
8114	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 16.85	
8115	LIEBERT CASSIDY WHITMORE	LEGAL FEES	\$ 90.00	
8115	LIEBERT CASSIDY WHITMORE	LEGAL FEES	\$ 1,723.50	
8115	LIEBERT CASSIDY WHITMORE	LEGAL FEES	\$ 1,485.00	
8115	LIEBERT CASSIDY WHITMORE	LEGAL FEES	\$ 4,477.50	
8115	LIEBERT CASSIDY WHITMORE	LEGAL FEES	\$ 17,433.00	
87189	HALILU, LADI	CUSTOMER REFUND	\$ 4.67	
87190	Abedrabbo, Safa	CUSTOMER REFUND	\$ 45.46	
87191	de Bonilla, Maria Libia Rocha	CUSTOMER REFUND	\$ 45.02	
87192	MONTE VISTA HOMES	CUSTOMER REFUND	\$ 25.80	
87193	MONTE VISTA HOMES	CUSTOMER REFUND	\$ 30.40	
87194	MONTE VISTA HOMES	CUSTOMER REFUND	\$ 30.40	
87195	INGUDOMNUKUL, SAM T.	CUSTOMER REFUND	\$ 179.59	
87196	ADAMS, MICHAEL	CUSTOMER REFUND	\$ 68.15	
87197	JARA, BERTHA L.	CUSTOMER REFUND	\$ 16.00	
87198	LENNAR HOMES	CUSTOMER REFUND	\$ 6.67	
87199	DEETER, DENISE VENEGAS & JASON	CUSTOMER REFUND	\$ 36.15	
87200	LENNAR HOMES	CUSTOMER REFUND	\$ 3.28	
87201	LENNAR HOMES	CUSTOMER REFUND	\$ 15.03	
87202	LENNAR HOMES	CUSTOMER REFUND	\$ 20.32	
87203	LENNAR CORP	CUSTOMER REFUND	\$ 26.93	
87204	LENNAR HOMES	CUSTOMER REFUND	\$ 10.41	
87205	LENNAR CORP	CUSTOMER REFUND	\$ 19.29	
87206	LENNAR CORP	CUSTOMER REFUND	\$ 16.06	
87207	NK DEMOLITION	CUSTOMER REFUND	\$ 3,297.30	
87208	AMAZON.COM SALES INC	MAINTENANCE SUPPLIES	\$ 307.95	
87208	AMAZON.COM SALES INC	MAINTENANCE SUPPLIES	\$ 732.32	
87208	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 363.61	
87208	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 70.35	
87208	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 49.54	
87208	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 101.02	
87208	AMAZON.COM SALES INC	DISTRICT MAINTENANCE	\$ 122.82	
87208	AMAZON.COM SALES INC	ENGINEERING SUPPLIES	\$ 382.40	
87209	AQUA-METRIC SALES CO	EXTENDED WARRANTY OF EQUIP	\$ 7,500.00	
87210	AT&T INTERNET	INTERNET SERVICE-08/26/24-09/25/24	\$ 144.45	
87211	AT&T LONG DISTANCE	ROEMER LONG DISTANCE	\$ 26.19	
87212	BURRTEC WASTE INDUSTRIES INC	DISPOSAL FEES-ROEMER	\$ 240.19	
87212	BURRTEC WASTE INDUSTRIES INC	DISPOSAL FEES-HQ	\$ 803.82	
87213	C WELLS PIPELINE MATERIALS INC	Butterfly Valve Installation for Roemer	\$	22,148.01
87214	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 189.30	
87215	CINTAS CORPORATION NO 2	SAFETY SUPPLIES	\$ 281.23	
87215	CINTAS CORPORATION NO 2	SAFETY SUPPLIES	\$ 562.46	
87216	COASTAL BUILDING SERVICES INC	Janitorial Services-AUGUST 2024	\$ 185.00	
87216	COASTAL BUILDING SERVICES INC	Janitorial Services-AUGUST 2024	\$ 2,904.00	
87217	COMMERCIAL TRANSPORTATION SERVICES	Class A Driver Training	\$ 6,672.84	
87218	CONTROL TEMP INC	A/C MAINTENANCE	\$ 288.45	
87219	CORE & MAIN LP	Schonstedt Metal Detectors	\$ 9,051.00	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
SEPTEMBER 2024

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
87220	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE 9/14/23-10/13/23	\$ 4.22	
87220	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE-04/14/24-05/13/24	\$ 6.86	
87220	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE-05/14/24-06/13/24	\$ 25.37	
87220	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE-06/14/24-07/13/24	\$ 11.93	
87220	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE-07/01/24-07/31/24	\$ 255.01	
87220	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE-07/02/24-08/01/24	\$ 192.60	
87220	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE-07/04/24-08/03/24	\$ 146.77	
87221	ENRIQUE GONZALEZ	Additional catering for ASBCSD meeting	\$ 1,189.56	
87222	GRAINGER INC	FBR SUPPLIES	\$ 521.59	
87223	HAWKEYE EQUIPMENT RENTALS INC	Repairs for boom lift	\$ 2,701.28	
87224	INLAND EMPIRE UTILITIES AGENCY	JULY 2024 SERVICES	\$ 5,069.58	
87225	JOHNSON'S HARDWARE INC	WATER QUALITY SUPPLIES	\$ 134.62	
87225	JOHNSON'S HARDWARE INC	MAINTENANCE SUPPLIES	\$ 83.18	
87226	MCCALLS METERS INC	Annual Large Meter Testing	\$ 7,350.00	
87227	OCCUPATIONAL HEALTH CENTERS OF CALIFORNIA, A MEDICAL	HR SERVICES	\$ 97.00	
87228	O'REILLY AUTO PARTS	VEHICLE MAINTENANCE	\$ 183.10	
87229	P&S TRUCK SUPPLY INC.	MAINTENANCE SUPPLIES	\$ 223.12	
87230	PAUL FRANK GRAVESANDE	EQUIPMENT MAINTENANCE	\$ 1,945.00	
87231	PINNACLE PETROLEUM INC	Gasoline and Diesel for Fleet	\$ 11,845.55	
87232	SO CALIFORNIA EDISON	ROEMER ELECTRICITY-07/31/24-08/28/24	\$ 117,820.28	
87233	TYLER TECHNOLOGIES INC	INVENTORY MODULE REV/TRAINING	\$ 640.00	
87234	UNDERGROUND SERVICE ALERT	NEW TICKETS	\$ 217.84	
87234	UNDERGROUND SERVICE ALERT	NEW TICKETS	\$ 546.50	
87235	VERIZON CONNECT FLEET USA LLC	SERVICES-AUG 2024	\$ 816.51	
87236	VERIZON WIRELESS PHONES	CELL PHONES/IPADS-07/23/24-08/22/24	\$ 5,164.55	
87236	VERIZON WIRELESS PHONES	CELL PHONES/IPADS-07/23/24-08/22/24	\$ 424.70	
87236	VERIZON WIRELESS PHONES	CELL PHONES/IPADS-07/23/24-08/22/24	\$ 1,152.34	
87237	YO FIRE	MAINTENANCE SUPPLIES	\$ 433.16	
87238	NELSON, THOMAS/ CATHERINE	CUSTOMER REFUND	\$ 153.77	
87239	SALCEDO, JANELLE	CUSTOMER REFUND	\$ 49.19	
87240	GM REAL ESTATE INVESTMENTS LLC	CUSTOMER REFUND	\$ 1.96	
87241	CANTRELL, FRANK J	CUSTOMER REFUND	\$ 36.37	
87242	Ferrari, Keira	CUSTOMER REFUND	\$ 27.91	
87243	Guerrero, Trayveon Deantay Abraham Weaver & Steven Richard	CUSTOMER REFUND	\$ 31.60	
87244	DeANDA, Octavio	CUSTOMER REFUND	\$ 70.26	
87245	ISLAS, JASMINE	CUSTOMER REFUND	\$ 121.96	
87246	LENNAR HOMES	CUSTOMER REFUND	\$ 1.66	
87247	LENNAR HOMES	CUSTOMER REFUND	\$ 1.66	
87248	LENNAR HOMES	CUSTOMER REFUND	\$ 1.66	
87249	LENNAR HOMES	CUSTOMER REFUND	\$ 0.47	
87250	GIANUZZI, KAREN	CUSTOMER REFUND	\$ 86.18	
87251	LENNAR HOMES	CUSTOMER REFUND	\$ 1.42	
87252	LENNAR HOMES	CUSTOMER REFUND	\$ 0.58	
87253	LENNAR HOMES	CUSTOMER REFUND	\$ 0.58	
87254	LENNAR HOMES	CUSTOMER REFUND	\$ 7.31	
87255	LENNAR HOMES	CUSTOMER REFUND	\$ 0.58	
87256	LENNAR HOMES	CUSTOMER REFUND	\$ 0.92	
87257	LENNAR HOMES	CUSTOMER REFUND	\$ 9.44	
87258	LENNAR HOMES	CUSTOMER REFUND	\$ 5.18	
87259	LENNAR HOMES	CUSTOMER REFUND	\$ 7.24	
87260	LENNAR HOMES	CUSTOMER REFUND	\$ 1.42	
87261	LENNAR HOMES	CUSTOMER REFUND	\$ 2.46	
87262	LENNAR CORP	CUSTOMER REFUND	\$ 8.32	
87263	THOMAS, SNYDER	CUSTOMER REFUND	\$ 21.41	

WEST VALLEY WATER DISTRICTCASH DISBURSEMENT REPORT
SEPTEMBER 2024

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
87264	THIBODEAUX, AMANDA	CUSTOMER REFUND	\$ 82.87	
87265	AIRGAS USA LLC	PRODUCTION SUPPLIES	\$ 58.79	
87266	AMAZON.COM SALES INC	WATER QUALITY SUPPLIES	\$ 239.82	
87266	AMAZON.COM SALES INC	WATER QUALITY SUPPLIES	\$ 280.12	
87266	AMAZON.COM SALES INC	MAINTENANCE SUPPLIES	\$ 728.25	
87266	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 78.62	
87266	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 140.20	
87266	AMAZON.COM SALES INC	COMPUTER SUPPLIES	\$ 314.34	
87267	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 189.30	
87268	CITY OF RIALTO	UTILITY USER TAX-AUG 2024	\$ 58,767.15	
87268	CITY OF RIALTO	UTILITY USER TAX-AUG 2024	\$ (179.81)	
87269	CITY OF SAN BERNARDINO	LYTLE CREEK STREAMFLOW-AUG 2024	\$ 23,266.71	
87270	CORE & MAIN LP	Parts for 24 inch valve install at 6-1	\$ 1,254.98	
87270	CORE & MAIN LP	Schonstedt Metal Detectors	\$ 9,051.00	
87271	DAC (DIGITAL ASSURANCE CERT LLC)	ANNUAL FEE EC	\$ 2,500.00	
87272	ENVIROPROS LLC	SHOP SUPPLIES	\$ 844.67	
87273	FAIRVIEW FORD	VEHICLES MAINTENANCE	\$ 250.13	
87274	FAST SERVICE	CUSTOMER SERVICES-AUG 2024	\$ 210.00	
87275	FMB TRUCK OUTFITTERS, INC.	VEHICLES MAINTENANCE	\$ 685.98	
87276	GLOBAL EQUIPMENT CO INC	Industrial Cabinet	\$ 1,496.81	
87277	GRAINGER INC	PRODUCTION SUPPLIES	\$ 542.22	
87277	GRAINGER INC	WATER QLTY SUPPLIES	\$ 219.08	
87277	GRAINGER INC	WATER QLTY SUPPLIES	\$ 236.77	
87277	GRAINGER INC	FBR SUPPLIES	\$ 811.75	
87278	INLAND EMPIRE UTILITIES AGENCY	SERVICES JULY 2024	\$ 1,594.76	
87279	JESSICA K. ORNELAS	TURF REPLACEMENT	\$ 642.00	
87280	JOHN PEUKERT	TURF REPLACEMENT	\$ 3,524.00	
87281	JOHNSON'S HARDWARE INC	WATER QLTY SUPPLIES	\$ 142.40	
87282	MARIPOSA LANDSCAPES INC	Landscape Maintenance Service	\$ 7,445.98	
87283	MV AMCV LLC	DEPOSITS REFUNDS-CONT/METER/VALVE BOX	\$ 10,400.00	
87283	MV AMCV LLC	DEPOSITS REFUNDS-CONT/METER/VALVE BOX	\$ 2,160.00	
87283	MV AMCV LLC	DEPOSITS REFUNDS-CONT/METER/VALVE BOX	\$ 21,761.90	
87284	NED'S OIL SALES INC	SHOP SUPPLIES	\$ 2.89	
87284	NED'S OIL SALES INC	SHOP SUPPLIES	\$ 18.11	
87285	NEW RESOURCES GROUP INC	CUST OUTREACH SUPPLIES	\$ 802.00	
87286	O'REILLY AUTO PARTS	VEHICLES MAINTENANCE	\$ 13.16	
87286	O'REILLY AUTO PARTS	VEHICLES MAINTENANCE	\$ 90.48	
87287	PACK N MAIL	CUSTOMER SERVICES-AUG 2024	\$ 110.00	
87288	PAUL FRANK GRAVESANDE	BACKHOE MAINTENANCE	\$ 495.00	
87289	QUALITY LOGO PRODUCTS INC	OUTREACH PROGRAM,	\$ 594.78	
87290	RAINBOW BOLT & SUPPLY INC	PRODUCTION SUPPLIES	\$ 114.89	
87291	SDRMA (SPECIAL DISTRICT RISK	WORKERS COMP INS	\$ 18,109.28	
87292	SHAW HR CONSULTING, INC.	HR SERVICES	\$ 632.50	
87293	UNIVAR USA INC	Acedic Acid for FBR	\$ 12,590.37	
87294	YO FIRE	SHOP SUPPLIES	\$ 705.76	
87295	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 98.84	
87296	CALIFORNIA MUNICIPAL UTILITIES ASSOCIATION	WATER UTILITY ASSOC MEMBERSHIP DUES	\$ 6,150.00	
87297	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 160.42	
87297	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 189.30	
87298	COLTON PUBLIC UTILITIES	WELL 18A ELECTRIC 07/29/24-08/27/24	\$ 562.19	
87299	DAILY JOURNAL CORPORATION	NOTICE OF VACANCY	\$ 337.70	
87300	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE-07/14/24-08/13/24	\$ 16.11	
87300	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE-08/1/24-08/31/24	\$ 541.30	
87300	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE-08/02/24-09/01/24	\$ 304.44	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
SEPTEMBER 2024

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
87300	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE-08/4/24-09/3/24	\$ 365.65	
87301	EBIX, INC.	HOPE HEALTH NEWSLETTERS	\$ 414.00	
87302	EDUCATION & TRAINING SERVICES	MGMT & SUP TRAINING-MELISSA BLOUNT	\$ 599.00	
87303	FISH WINDOW CLEANING	JANITORIAL SERVICES	\$ 317.00	
87304	INDUSTRIAL METAL SUPPLY CO	PRODUCTION SUPPLIES	\$ 49.78	
87305	INLAND DESERT SECURITY	ANSWERING SERVICE	\$ 783.95	
87306	JIMENEZ, GARY R	TRI STATE CONFERENCE EXPENSES	\$ 622.74	
87307	LOWES	ROEMER SUPPLIES	\$ 392.94	
87308	MACKAMUL, ROBERT	EAL REIMBURSEMENT	\$ 320.00	
87309	RIALTO PRINT COMPANY	SHOP SUPPLIES	\$ 391.50	
87310	RIALTO WATER SERVICES	WATER SVC WELL 16 - 07/24/24-08/28/24	\$ 30.42	
87311	SERGIO GRANDA	TRI STATE CONFERENCE EXPENSES	\$ 560.94	
87312	SO CALIFORNIA EDISON	ELECTRICITY-WELL#22	\$ 10.43	
87312	SO CALIFORNIA EDISON	VARIOUS LOCATIONS	\$ 26,512.94	
87312	SO CALIFORNIA EDISON	VARIOUS LOCATIONS	\$ 76,187.30	
87312	SO CALIFORNIA EDISON	VARIOUS LOCATIONS	\$ 107,697.74	
87312	SO CALIFORNIA EDISON	S END SHOP-08/08/24-09/08/24	\$ 128.54	
87312	SO CALIFORNIA EDISON	VARIOUS LOCATIONS	\$ 38,707.94	
87312	SO CALIFORNIA EDISON	ELECTRICITY-WELL 6	\$ 27,557.45	
87312	SO CALIFORNIA EDISON	ELECTRICITY-WELL 11X	\$ 48.79	
87312	SO CALIFORNIA EDISON	VARIOUS LOCATIONS	\$ 213.25	
87312	SO CALIFORNIA EDISON	VARIOUS LOCATIONS	\$ 23,800.48	
87312	SO CALIFORNIA EDISON	VARIOUS LOCATIONS	\$ 226.19	
87312	SO CALIFORNIA EDISON	VARIOUS LOCATIONS	\$ 6,890.82	
87313	Speedy Dog Hot Dogs	District Pic Nic Food Vendor	\$ 2,454.88	
87314	THE GAS COMPANY	GAS BILL ROEMER 07/31/24-08/30/24	\$ 16.35	
87314	THE GAS COMPANY	GAS BILL HQ-08/06/24-09/06/24	\$ 19.98	
87315	YO FIRE	Pipe for Distribution	\$ 1,430.49	
87315	YO FIRE	Pipe for Distribution	\$ 663.74	
87315	YO FIRE	Pipe for Distribution	\$ 507.29	
87315	YO FIRE	Pipe for Distribution	\$ 139.42	
87315	YO FIRE	DISTRICT MAINTENANCE	\$ 290.93	
87316	COOK, JAMES	CUSTOMER REFUND	\$ 877.72	
87317	RUSICH, FRANK	CUSTOMER REFUND	\$ 74.15	
87318	RUSICH, FRANK	CUSTOMER REFUND	\$ 54.10	
87319	GONZALEZ, FERMIN	CUSTOMER REFUND	\$ 65.74	
87320	Cordero, Pascuala	CUSTOMER REFUND	\$ 72.79	
87321	LENNAR HOMES	CUSTOMER REFUND	\$ 17.55	
87322	UM, TAE/ JACKLYN KIM	CUSTOMER REFUND	\$ 39.88	
87323	Trust, Opendoor Property I	CUSTOMER REFUND	\$ 5.50	
87324	LENNAR CORP	CUSTOMER REFUND	\$ 35.97	
87325	LENNAR HOMES	CUSTOMER REFUND	\$ 25.17	
87326	LANDSEA FONTANA LLC	CUSTOMER REFUND	\$ 3.86	
87327	LANDSEA FONTANA LLC	CUSTOMER REFUND	\$ 4.88	
87328	LANDSEA FONTANA LLC	CUSTOMER REFUND	\$ 3.86	
87329	LENNAR HOMES	CUSTOMER REFUND	\$ 24.87	
87330	LENNAR HOMES	CUSTOMER REFUND	\$ 30.54	
87331	SWEEPING CORP OF AMERICA	CUSTOMER REFUND	\$ 3,485.87	
87332	LENNAR HOMES OF CALIFORNIA INC.	CUSTOMER REFUND	\$ 1,601.57	
87333	LENNAR HOMES OF CALIFORNIA INC.	CUSTOMER REFUND	\$ 1,551.42	
87334	LENNAR HOMES OF CALIFORNIA INC.	CUSTOMER REFUND	\$ 1,515.54	
87335	LENNAR HOMES	CUSTOMER REFUND	\$ 28.33	
87336	LENNAR HOMES	CUSTOMER REFUND	\$ 17.34	
87337	LENNAR CORP	CUSTOMER REFUND	\$ 32.59	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
 SEPTEMBER 2024

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
DFT0003918	PETTY CASH	ADMIN MEALS	\$ 160.50	
DFT0003918	PETTY CASH	ADMIN MEALS	\$ 106.46	
DFT0003918	PETTY CASH	POSTAGE	\$ 10.16	
DFT0003918	PETTY CASH	PERMIT FEES	\$ 107.00	
DFT0003918	PETTY CASH	MISC HR OFFICE	\$ 29.13	
DFT0003918	PETTY CASH	WELLNESS PROGRAM	\$ 38.75	
DFT0003943	MOTIVE ENERGY STORAGE SYSTEMS INC	SGIP FUNDS FROM EDISON	\$ 2,371,341.61	
DFT0003944	US BANK	BOND PAYMENT/INTERESTS SERIES 2016A	\$ 475,000.00	
DFT0003944	US BANK	BOND PAYMENT/INTERESTS SERIES 2016A	\$ (192.73)	
DFT0003944	US BANK	BOND PAYMENT/INTERESTS SERIES 2016A	\$ (1.47)	
DFT0003944	US BANK	BOND PAYMENT/INTERESTS SERIES 2016A	\$ 419,250.00	
SUBTOTALS			\$ 4,305,505.78	\$ 22,148.01
GRAND TOTAL			\$ 4,327,653.79	

Exhibit B

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

Report Month	Description	From	To	Gross Wages Paid
July 2024	Monthly Pay Period #7	06/01/24	06/30/24	10,319.00
July 2024	Pay Period #14	06/21/24	07/05/24	364,859.06
July 2024	Pay Period #15	07/05/24	07/19/24	384,306.79
Total for July 2024				759,484.85
August 2024	Monthly Pay Period #8	07/01/24	07/31/24	10,112.62
August 2024	Pay Period #16	07/19/24	08/02/24	399,164.38
August 2024	Pay Period #17	08/02/24	08/16/24	369,382.81
Total for August 2024				778,659.81
September 2024	Monthly Pay Period #9	08/01/24	08/31/24	8,255.20
September 2024	Pay Period #18	08/16/24	08/30/24	375,168.59
	Pay Period #18 (Correction)	08/16/24	08/30/24	-
September 2024	Pay Period #19 & Correction	08/30/24	09/13/24	375,150.76
Total for September 2024				758,574.55

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

Date	Item	Check No. or EFT	Amount
09/12/24	Monthly Pay Period #9	None	0.00
09/05/24	Pay Period #18	8957	1,131.19
09/06/24	Pay Period #18 (Correction)	8958	8,093.32
09/19/24	Pay Period #19 & Correction	8959-60	1,346.87
	Total Checks		10,571.38
09/12/24	Monthly Pay Period #9 Direct Deposits	EFT	6,918.94
09/12/24	Federal Tax Withheld Social Security & Medicare	EFT	1,839.99
09/12/24	State Tax Withheld and State Disability Insurance	EFT	153.43
09/05/24	Pay Period #18 Direct Deposits	EFT	246,600.22
09/05/24	Federal Tax Withheld Social Security & Medicare	EFT	94,000.53
09/05/24	State Tax Withheld and State Disability Insurance	EFT	20,607.23
09/05/24	Lincoln Deferred Compensation Withheld	EFT	14,345.83
09/05/24	Lincoln - 401a	EFT	0.00
09/05/24	Lincoln - ROTH	EFT	1,034.56
09/05/24	Lincoln - Employer Match Benefit	EFT	3,500.00
09/05/24	Nationwide Deferred Compensation Withheld	EFT	5,781.11
09/05/24	Nationwide - Employer Match Benefit	EFT	775.00
09/05/24	Nationwide 401a	EFT	0.00
09/05/24	Nationwide ROTH	EFT	125.00
09/05/24	Nationwide - 401a Employer Match Benefit	EFT	0.00
09/05/24	CalPERS Retirement - Classic (EPMC and ER contribution)	EFT	34,828.37
09/05/24	CalPERS Retirement - 2nd Tier (EE and ER contribution)	EFT	25,455.45
09/05/24	California State Disbursement	EFT	984.46
09/05/24	Sterling Administration	EFT	976.23
09/06/24	Pay Period #18 Direct Deposits (Correction)	EFT	0.00
09/06/24	Federal Tax Withheld Social Security & Medicare	EFT	4,582.11
09/06/24	State Tax Withheld and State Disability Insurance	EFT	1,545.85
09/06/24	CalPERS Retirement - Classic (EPMC and ER contribution)	EFT	36,255.59
09/06/24	CalPERS Retirement - 2nd Tier (EE and ER contribution)	EFT	(28,767.98)
09/19/24	Pay Period #19 Direct Deposits	EFT	250,460.92
09/19/24	Federal Tax Withheld Social Security & Medicare	EFT	93,074.08
09/19/24	State Tax Withheld and State Disability Insurance	EFT	21,479.74
09/19/24	Lincoln Deferred Compensation Withheld	EFT	14,355.97
09/19/24	Lincoln - 401a	EFT	0.00
09/19/24	Lincoln - ROTH	EFT	908.13
09/19/24	Lincoln - Employer Match Benefit	EFT	3,500.00
09/19/24	Nationwide Deferred Compensation Withheld	EFT	5,781.11
09/19/24	Nationwide - Employer Match Benefit	EFT	775.00
09/19/24	Nationwide 401a	EFT	0.00
09/19/24	Nationwide ROTH	EFT	125.00
09/19/24	Nationwide - 401a Employer Match Benefit	EFT	0.00
09/19/24	CalPERS Retirement - Classic (EPMC and ER contribution)	EFT	35,111.44
09/19/24	CalPERS Retirement - 2nd Tier (EE and ER contribution)	EFT	25,520.06
09/19/24	California State Disbursement	EFT	984.46
09/19/24	Sterling Administration	EFT	976.23
	Total EFT		924,594.06
	Grand Total Payroll Cash		935,165.44



**BOARD OF DIRECTORS
FINANCE COMMITTEE
STAFF REPORT**

DATE: October 23, 2024
TO: Finance Committee
FROM: William Fox, Interim Chief Financial Officer
SUBJECT: MONTHLY REVENUE & EXPENDITURES REPORT - SEPTEMBER 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).

A summary of the first quarter revenue and expenditure results for the period ending September 30, 2024 has been developed. (**Exhibit B**). This is a summary level report that provides information on operating revenues, non-operating revenues, operating expenses, and non-operating expenses. There were nine separate discussion notes that identify significant variances between the budget and actual activity. No items require a budget adjustment.

FISCAL IMPACT:

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

STAFF RECOMMENDATION:

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

ATTACHMENT(S):

1. Exhibit A - 2024 September Monthly Rev Exp Report
2. Exhibit B - 1st Quarter Report FY2024-25

EXHIBIT A



West Valley Water District, CA

Budget Report Group Summary

For Fiscal: 2024-2025 Period Ending: 09/30/2024

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Revenue						
4000 - Water consumption sales	19,360,000.00	19,360,000.00	2,010,363.87	7,388,734.13	-11,971,265.87	38.16 %
4010 - Water service charges	8,890,000.00	8,890,000.00	740,030.00	2,156,509.74	-6,733,490.26	24.26 %
4020 - Other operating revenue	4,806,616.00	4,806,616.00	111,366.18	762,878.82	-4,043,737.18	15.87 %
4030 - Property Taxes	3,677,030.00	3,677,030.00	0.00	33,481.36	-3,643,548.64	0.91 %
4040 - Interest & Investment Earnings	4,000,000.00	4,200,000.00	0.00	1,631,217.82	-2,568,782.18	38.84 %
4050 - Rental Revenue	41,000.00	41,000.00	3,378.84	10,136.52	-30,863.48	24.72 %
4060 - Grants and Reimbursements	1,554,757.00	1,554,757.00	0.00	69,007.71	-1,485,749.29	4.44 %
4080 - Other Non-Operating Revenue	32,000.00	32,000.00	6.21	2,006.21	-29,993.79	6.27 %
Revenue Total:	42,361,403.00	42,561,403.00	2,865,145.10	12,053,972.31	-30,507,430.69	28.32 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 09/30/2024

Department...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Expense						
5110 - Source Of Supply	2,310,700.00	2,310,700.00	29,931.05	54,176.58	2,256,523.42	2.34 %
5210 - Production	5,177,350.00	5,177,350.00	366,150.12	897,394.12	4,279,955.88	17.33 %
5310 - Water Quality	855,225.00	855,225.00	50,503.93	157,265.92	697,959.08	18.39 %
5320 - Water Treatment - Perchlorate	685,000.00	685,000.00	40,812.38	114,255.06	570,744.94	16.68 %
5350 - Water Treatment - FBR/FXB	2,389,005.00	2,365,005.00	135,584.71	410,412.95	1,954,592.05	17.35 %
5390 - Water Treatment - Roemer/Arsenic	2,348,920.00	2,348,920.00	178,918.39	459,333.13	1,889,586.87	19.56 %
5410 - Maintenance - T & D	3,303,500.00	3,303,500.00	165,541.19	491,075.95	2,812,424.05	14.87 %
5510 - Customer Service	1,083,500.00	1,083,500.00	68,562.75	241,877.64	841,622.36	22.32 %
5520 - Meter Reading	1,094,100.00	1,108,500.00	60,987.10	167,593.18	940,906.82	15.12 %
5530 - Billing	614,800.00	614,800.00	49,959.17	122,699.12	492,100.88	19.96 %
5610 - Administration	2,337,295.00	2,337,295.00	153,459.87	473,960.91	1,863,334.09	20.28 %
5615 - General Operations	3,087,098.00	3,111,098.00	84,874.24	1,017,739.67	2,093,358.33	32.71 %
5620 - Accounting	928,430.00	928,430.00	68,783.03	201,722.86	726,707.14	21.73 %
5630 - Engineering	2,173,300.00	2,173,300.00	145,745.94	420,811.63	1,752,488.37	19.36 %
5640 - Business Systems	1,662,116.00	1,662,116.00	83,923.62	321,898.65	1,340,217.35	19.37 %
5645 - GIS	310,200.00	310,200.00	14,259.43	40,864.61	269,335.39	13.17 %
5650 - Board Of Directors	339,500.00	339,500.00	17,244.23	49,697.05	289,802.95	14.64 %
5660 - Human Resources/Risk Management	949,730.00	949,730.00	60,133.25	154,954.75	794,775.25	16.32 %
5680 - Purchasing	734,300.00	734,300.00	43,131.00	133,836.97	600,463.03	18.23 %
5710 - Public Affairs	1,520,985.00	1,520,985.00	50,465.35	193,067.00	1,327,918.00	12.69 %
5720 - Grants & Rebates	325,000.00	325,000.00	4,166.00	7,310.00	317,690.00	2.25 %
6200 - Interest Expense	912,000.00	912,000.00	419,055.80	165,781.23	746,218.77	18.18 %
6300 - Debt Administration Service	6,615.00	6,615.00	0.00	0.00	6,615.00	0.00 %
Expense Total:	35,148,669.00	35,163,069.00	2,292,192.55	6,297,728.98	28,865,340.02	17.91 %
Report Surplus (Deficit):	7,212,734.00	7,398,334.00	572,952.55	5,756,243.33	-1,642,090.67	77.80 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
100 - Water Operations Fund	7,212,734.00	7,398,334.00	572,952.55	5,756,243.33	-1,642,090.67
Report Surplus (Deficit):	7,212,734.00	7,398,334.00	572,952.55	5,756,243.33	-1,642,090.67

Exhibit B

**FIRST QUARTER FINANCIAL REPORT
THREE MONTHS ENDED SEPTEMBER 30, 2024**

	1st Quarter Actuals				Notes
	FY23-24 9/30/2023	FY24-25 9/30/2024	Amount Change	% Change	
Operating revenues:					
Water consumption sales	\$ 5,802,983	\$ 6,148,734	\$ 345,751	5.96%	A
Water service charges	2,136,311	3,412,306	1,275,995	59.73%	
Other operating income	620,237	747,083	126,846	20.45%	
Total operating revenues	8,559,531	10,308,123	1,748,592	20.43%	
Non-operating revenues:					
Property taxes	\$ -	\$ 33,480	\$ 33,480	N/A	B
Grants and reimbursements	1,075	69,008	67,933	N/A	C
Interest and investment earnings	1,227,059	1,654,977	427,919	34.87%	D
Rental income- cellular antennas	9,907	10,137	229	2.31%	E
Gain/(loss) on sale/disposition of capital assets	-	-	-	0.00%	
Other non-operating revenues	5,752	2,006	(3,745)	-65.12%	
Total non-operating revenues	1,243,793	1,769,608	525,816	42.28%	
Operating expenses:					
Pubic Affairs	\$ 97,567	\$ 193,067	\$ 95,500	97.88%	F
Grants	4,191	7,310	3,119	74.42%	G
Source of supply	12,711	54,177	41,466	N/A	H
Pumping	885,344	897,394	12,051	1.36%	H
Water treatment	990,340	1,141,267	150,927	15.24%	
Transmission and distribution	513,058	491,076	(21,982)	-4.28%	
Customer accounts	521,713	532,170	10,457	2.00%	
General and administrative	2,317,642	2,815,487	497,845	21.48%	
Total operating expenses	5,342,565	6,131,948	789,382	14.78%	
Non-operating expenses:					
Interest expense - long-term debt	\$ 186,391	\$ 165,781	\$ (20,610)	-11.06%	I
Litigation Loss	\$ 235,000	\$ -	\$ (235,000)	N/A	
Total non-operating expenses	421,391	165,781	(255,610)	-60.66%	
Total revenues	\$ 9,803,324	\$ 12,077,731	\$ 2,274,407	23.20%	
Total expenditures	\$ 5,763,956	\$ 6,297,729	\$ 533,773	9.26%	
Net Change	\$ 4,039,367	\$ 5,780,002	\$ 1,740,634	43.09%	

Note	Comment
A	Increase of about 1,000 active service connections compare to Fiscal Year 23-24.
B	No property taxes were received during the same time frame Fiscal Year 23-24.
C	Reimbursement from San Bernardino County Transportation Authority for Project W19055.
D	Liquidity Fund has had better performance during the same time frame compared to Fiscal Year 23-24.
E	No recycling income for Fiscal Year 24-25.
F	Increase due to division being fully staff and outreach programs have had more activity.
G	Increase in rebate activity.
H	Purchased water from San Bernadino Valley has increased in Fiscal Year 24-25.
I	No litigation loss present in Fiscal Year 24-25.



**BOARD OF DIRECTORS
FINANCE COMMITTEE
STAFF REPORT**

DATE: October 23, 2024
TO: Finance Committee
FROM: William Fox, Interim Chief Financial Officer
SUBJECT: TRANSFER REPORT - SEPTEMBER 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 on 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 September 2024 Funds Transfer Report. This is located at **Exhibit A**. There was one transfer during the month made from the Chase General Checking Account and going to the Local Agency Investment Fund (LAIF) account totaling \$5.0 million. The funds were transferred in order to earn an 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 September 2024 Funds Transfer Report.

ATTACHMENT(S):

1. Exhibit A - 2024 September Transfer Form

EXHIBIT A

Fund Transfer Detail September 2024

Date	Beginning Balances	Amount
9/25/2024	Chase Gen Checking	7,162,487.90
9/25/2024	LAIF	3,646,385.18

Date	Transfers	Amount
9/25/2024	Chase Gen Checking → LAIF	5,000,000.00

Date	Ending Balances (After Transfers) ¹	Amount
9/25/2024	Chase Gen Checking	2,231,060.02
9/25/2024	LAIF	8,646,385.18

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