



WEST VALLEY WATER DISTRICT
855 W. BASE LINE ROAD, RIALTO, CA 92376
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FINANCE COMMITTEE MEETING
AGENDA

Monday, August 11, 2025, 5:00 PM

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

BOARD OF DIRECTORS

Vice President Daniel Jenkins
Director Angela Garcia

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

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

CALL TO ORDER

PUBLIC PARTICIPATION

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

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

DISCUSSION ITEMS

1. Updates to the Finance Committee
2. Presentation by Chandler Asset Management - Investment Portfolio Update
3. Investment Policy Review **PG. 5**
4. Facilities Master Plan Update **PG. 27**
5. Monthly Revenue and Expenditures Report - July 2025 **PG. 29**
6. Monthly Cash Disbursements Report - July 2025 **PG. 37**
7. Treasurer's Report - June 2025 **PG. 63**
8. Purchase Order Report - July 2025 **PG. 81**
9. Preliminary Financial Report Fiscal Year 2024-25 **PG. 89**

ADJOURN

Please Note:

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

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

DECLARATION OF POSTING:

I declare under penalty of perjury, that I am employed by the West Valley Water District and posted the foregoing Agenda at the District Offices on August 7, 2025.

Elvia Dominguez

Elvia Dominguez, Board Secretary

Date Posted: August 7, 2025



STAFF REPORT

DATE: August 11, 2025
TO: Finance Committee
FROM: Jose Velasquez, Chief Financial Officer
SUBJECT: Investment Policy Review

STRATEGIC GOAL:

Strategic Goal 6 – Demonstrate Effective Financial Stewardship

- C. Prioritize Long-Term Financial Stability
- D. Maintain a Data Driven Approach and Financial-Based Decision-Making

MEETING HISTORY:

N/A

BACKGROUND:

Board Policy dictates that an annual review of WVWD's investment policy takes place. This stems from Government Code section 53646 requiring agencies to develop an investment policy and implement periodic changes that may occur in reporting requirement. If changes to the exiting policy are recommended, a new resolution is issued with the Board approved recommendations.

DISCUSSION:

Chandler Asset Management performed their annual review of our policy and provided the following suggested changes based on updates to either the California Government Code (CGC) or industry best practices related to the investment of public funds. The red line Investment Policy is shown as **Exhibit A**.

FISCAL IMPACT:

There is no fiscal impact for reviewing and updating the Investment Policy.

REQUESTED ACTION:

Forward a recommendation to the Board of Directors to approve the Investment Policy.

Attachments

[Exhibit A - WVWD Investment Policy FY25-26 Redline.pdf](#)

EXHIBIT A

RESOLUTION NO. 202~~52~~-X
RESOLUTION OF THE BOARD OF DIRECTORS OF
THE WEST VALLEY WATER DISTRICT
ADOPTING THE ANNUAL INVESTMENT POLICY
AMENDING RESOLUTIONS NO. 202~~21~~-315

WHEREAS, pursuant to State law, the Chief Financial Officer/or Treasurer of the West Valley Water District (“District”) shall annually prepare and submit a statement of investment policy and such policy and any changes thereto, shall be considered by the legislative body at a public meeting;

NOW, THEREFORE, the Board of Directors (“Board”) of the District does hereby resolve and determine as follows:

Section 1. Policy It is the policy of the District to invest public funds in a manner which will provide the highest investment return with the maximum security, while meeting the daily cash flow demands of the District and conforming to all state and local statutes governing the investment of public funds.

Section 2. Scope This investment policy applies to all financial assets of the District. These funds are accounted for in the District’s audited Annual Comprehensive Financial Report (ACFR) and include:

2.1 Funds:

- 2.1.1 General Fund
- 2.1.2 Any new fund created by the District, unless specifically exempted

2.2 Funds Excluded From This Policy

- 2.2.1 Public Employees Retirement Fund
- 2.2.2 Deferred Compensation
- 2.2.3 West Valley Water District Water Revenue Refunding Bonds, Series 2016A
- 2.2.4 Any Restricted Funds

Section 3. Prudence Pursuant to California Government Code, Section 53600.3, all persons authorized to make investment decisions on behalf of the District are trustees and therefore fiduciaries subject to the *Prudent Investor Standard*:

“...all governing bodies of local agencies or persons authorized to make investment decisions on behalf of those local agencies investing public funds pursuant to this chapter are trustees and therefore fiduciaries subject to the prudent investor standard. When investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a trustee shall act

with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the Agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the Agency. Within the limitations of this section and considering individual investments as part of an overall strategy, investments may be acquired as authorized by law.”

Investment officers acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security’s credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

Section 4. Investment Objectives The primary objectives, in priority order, of the District’s investment activities shall be:

4.1 Safety. Safety of principal is the foremost objective of the investment program. Investments of the District shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, the District will diversify its investments by investing funds among independent financial institutions offering a variety of securities offering independent returns. Investments shall be made with the aim of avoiding capital losses due to issuer default, broker-dealer default or market value erosion.

4.2 Liquidity. The District’s investment portfolio will remain sufficiently liquid to enable the District to meet all operating requirements which are reasonably anticipated.

4.3 Return on Investment. The District’s investment portfolio shall be designed with the objective of attaining a benchmark rate of return throughout budgetary and economic cycles, commensurate with the District’s investment risk constraints and the cash flow characteristics of the portfolio.

Section 5. Delegation of Authority. Authority to manage the District’s investment program is derived from California Government Code, Section 53607. Management responsibility for the investment program is hereby delegated to the General Manager and Chief Financial Officer/or Treasurer, who shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials, and their procedures in their absence.

The Board of Directors, the General Manager, the Assistant General Manager, and the Chief Financial Officer/or Treasurer shall be signatories on all accounts, to access accounts for these and other authorized investments consistent with this investment policy.

The Chief Financial Officer/or Treasurer may retain the services of an outside investment advisor or manager as approved by the Board to assist with the District's investment program. Qualified outside managers will be either SEC Registered Investment Advisors or Bank Money Managers. The investment advisor shall make all investment decisions and transactions in strict accordance with State and Federal law, this Policy and such other written instructions as are provided. The performance and service levels of investment advisors and managers shall be reviewed annually.

The District's overall investment program shall be designed and managed with a degree of professionalism that is worthy of the public trust. The District recognizes that in a diversified portfolio, occasional measured losses may be inevitable and must be considered within the context of the overall portfolio's return and the cash flow requirements of the District.

5.1 Investment Procedures. The Chief Financial Officer/or Treasurer shall establish written investment policy procedures for the operation of the investment program consistent with this policy. The procedures should include reference to: safekeeping, wire transfer agreements, banking service contracts and collateral/depository agreements, and cash flow forecasting. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Chief Financial Officer/or Treasurer.

Section 6. Internal Controls. The Chief Financial Officer/or Treasurer shall establish a system of internal controls designed to prevent losses due to fraud, employee error, misrepresentation by third parties, unanticipated market changes, and/or imprudent actions by employees of the District. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes the (1) cost of control should not exceed the benefits likely to be derived and (2) the value of costs and benefits requires estimates and judgements by management. Compliance with this policy and internal controls shall be reviewed annually by the District's independent, external auditors as part of its normal audit procedures.

Any investment activity outside of the District's Financial Advisor's recommendation shall require approval by both the Chief Financial Officer and the General Manager.

Written operational and investment procedures consistent with this Policy shall be established and include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under this Policy and the established procedures.

Section 7. Ethics and Conflicts of Interest Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Employees and investment officials shall disclose to the Board any material financial interests in financial institutions that conduct business within their jurisdiction, and they shall further disclose any large personal financial/investment positions that could be related to the performance of the District. Employees and officers shall refrain from undertaking any personal investment transactions with the same individual with whom business is conducted on behalf of the District.

Section 8. Authorized Broker-Dealer the Chief Financial Officer/or Treasurer will maintain a list of financial institutions authorized to provide investment services. In addition, a list will also be maintained of approved security broker/dealers, selected by credit worthiness, who are authorized to provide investment services in the State of California. These may include “primary” dealers, or regional dealers that qualify under Securities and Exchange Commission Rule 15C3-1 (uniform net capital rule). No public deposit shall be made except in a qualified public depository as established by California laws. All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must supply the Chief Financial Officer/or Treasurer with the following:

- 8.1 Must be in business for at least three (3) years
- 8.2 Proof of Financial Industry Regulatory Authority (FINRA) certification (not applicable to Certificate of Deposit counterparties)
- 8.3 Proof of national Association of Security Dealers certification.
- 8.4 Proof of California registration
- 8.5 Certification of having read and understood and agreeing to comply with the District’s investment policy and depository contracts.
- 8.6 Evidence of adequate insurance coverage.

An annual review of the financial condition and registrations of qualified bidders will be conducted by the Chief Financial Officer/or Treasurer. A current audited financial statement is required to be on file for each financial institution and broker/dealer in which the District invests. Broker/dealers utilized by an external investment adviser will be at the sole discretion of the adviser.

Section 9. Authorized Investments From the Board of Director’s perspective, special care must be taken to ensure that the list of instruments includes only those allowed by law and those that the District Chief Financial Officer/or Treasurer is trained and competent to handle. Concentration and credit limits apply at the time the security is purchased.

The District is empowered by statute to invest in the following types of securities:

- 9.1 United States Treasury Issues.** United States Treasury notes, bonds, bills or certificates of indebtedness, or those for which the faith and credit of the United States are pledged for the payment of principal and interest (CGC §53601(b)) There's no limitation as to the percentage of the portfolio that may be invested in this category;
- 9.2 State of California Local Agency Investment Fund (LAIF).** The District may invest in the Local Agency Investment Fund established by the State Treasurer for the benefit of local agencies (CGC §16429.1). ~~The fund must have 24-hour liquidity.~~ There is no limitation on the percentage of the District portfolio that may be invested in this category;
- 9.3 The Investment Trust of California (CalTRUST).** The Investment Trust of California (CalTRUST) is a local government investment pool organized as a joint powers authority pursuant to California Government Code Section 6509.7 Shares of beneficial interest issued by the Investment Trust of California (CalTRUST), which invests in securities and obligations eligible for direct investment by local agencies pursuant to California Government Code Section 53601. There are four different funds that are available. They are:
1. Government Money Market Fund
 2. CalTRUST Liquidity Fund
 3. CalTRUST Short term fund
 4. CalTRUST Medium term fund
- Investment of District funds in CalTRUST shall be subject to investigation and due diligence prior to investing. No limit will be placed on the percentage total in this category
- 9.4 Negotiable Certificates of Deposit.** Negotiable Certificates of Deposit (NCDs) issued by a nationally or state chartered bank, a savings association or a federal association, a state or federal credit union, or by a federally licensed or state-licensed branch of a foreign bank. Purchases are limited to institutions that have a long-term debt rating of at least the "A" category or its equivalent, by a Nationally Recognized Statistical Rating Organization (NRSRO); and/or have a short-term debt rating of at least "A-1", or its equivalent, by NRSRO. NCDs for which the full amount of the principal and the interest that may be accrued during the maximum term of each certificate is insured by federal deposit insurance are exempt from rating requirements. A maximum of 30 percent of surplus funds can be invested in Certificates of Deposit (CGC §53601(h)). The maximum maturity is five years.

9.5 Federal Agency Obligations. Federal agency or United States government-sponsored enterprise obligations, participations, mortgage backed securities or other instruments, including those issued by or fully guaranteed as to principal and interest by Federal agencies or United States government-sponsored enterprises (CGC §53601 (f)). There is no limitation as to 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 portfolio.

9.6 Municipal Securities. Registered state warrants or treasury notes or bonds of this state or any of the other 49 states, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by a state or by a department, board, agency, or authority of this state or any of the other 49 United States;

Bonds, notes, warrants, or other evidences of indebtedness of any local agency within this state, including the District's bonds.

Securities must 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. A maximum of 20 percent of the portfolio may be invested in this category.

9.7 Bankers' Acceptances. Banker's acceptances otherwise known as bills of exchange or time drafts that are drawn on and accepted by a commercial bank; Purchases are limited to bankers' acceptances issued by domestic or foreign banks, which are eligible for purchase by the Federal Reserve System. Purchases of bankers' acceptance may not exceed 180 days maturity. Eligible bankers' acceptances are restricted to issuing financial institutions with a short-term debt rating of at least "A-1", or its equivalent, by a NRSRO. A maximum of 25 percent of the portfolio may be invested in this category.

9.8 Commercial Paper. Commercial paper of "Prime" quality or the highest ranking or of the highest letter and number rating as provided for by a NRSRO. The entity that issues the commercial paper shall meet all of the following conditions in either paragraph (1) or (2):

(1) (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 in at least the “A” category, or its equivalent, by a NRSRO.

(2) The entity meets the following criteria: (i) is organized within the United States as a special purpose corporation, trust, or limited liability company, (ii) has programwide credit enhancements including, but not limited to, overcollateralization, letters of credit, or a surety bond, (iii) has commercial paper that is rated “A-1” or the equivalent or higher by a NRSRO.

Eligible commercial paper shall have a maximum maturity of 270 days or less and not represent more than 10 percent of the outstanding paper of an issuing corporation. A maximum of 25 percent of the portfolio may be invested in this category. Under a provision sunseting on January 1, 2026, no more than 40% of the portfolio may be invested in Commercial Paper if the District’s investment assets under management are greater than \$100,000,000.

9.9

Repurchase Agreements. Investments in repurchase agreements or reverse repurchase agreements or securities lending agreements are to be used as short-term investments not to exceed 90 days. Repurchase agreements shall be made with counterparties that are primary dealers of the Federal Reserve Bank of New York or a nationally or state-chartered bank that has or has had a significant banking relationship with District. Furthermore, the counter-party shall have the following qualifications: (i) a long-term debt rating of at least the “A” category, or its equivalent, by a NRSRO; (ii) a short-term credit rating of at least “A-1” or its equivalent, by a NRSRO; (iii) minimum assets and capital size of \$25 billion in assets and \$350 million in capital; (iv) five years of acceptable audited financial results; and (v) a strong reputation among market participants.

The District shall have a properly executed master repurchase agreement with each counter-party for which it enters into an agreement for repurchase agreements. Collateral of at least 102 percent of market value of principal and accrued interest is required. For any repurchase agreement with a term of more than one day, the value of the underlying securities must be reviewed on an on-going basis according to market

conditions. Market value must be calculated each time there is a substitution of collateral. Collateral is limited to obligations of the United States government and its agencies. Collateral must be delivered to the District's custodian bank or handled under a properly executed master repurchase agreement. The District, or its trustee, shall have a perfected first security interest in all collateral. A maximum of 10 percent of the portfolio may be invested in this category.

9.10 Medium-Term notes. Medium-term notes, defined as all corporate and depository institution debt securities with a maximum remaining maturity of five years or less, issued by corporations organized and operating within the United States or by depository institutions licensed by the United States or any state and operating within the United States (CGC §53601 (k)). Purchases are limited to securities that have a long-term debt rating of at least the "A" category, or its equivalent, by a NRSRO. A maximum of 30 percent of the portfolio may be invested in this category.

9.11 Mutual Funds and Money Market Mutual Funds. that are registered with the Securities and Exchange Commission under the Investment Company Act of 1940, provided that:

a. Mutual Funds that invest in the securities and obligations as authorized under California Government Code, Section 53601(a) to (k) and (m) to (q) inclusive and that meet either of the following criteria: 1) Attained the highest ranking or the highest letter and numerical rating provided by not less than two NRSROs; or 2) Have retained an investment adviser registered or exempt from registration with the Securities and Exchange Commission with not less than five years' experience investing in the securities and obligations authorized by California Government Code Section 53601 and with assets under management in excess of \$500 million.

A maximum of 10% of the total portfolio may be invested in the shares of any one mutual fund.

b. Money Market Mutual Funds registered with the Securities and Exchange Commission under the Investment Company Act of 1940 and issued by diversified management companies and meet either of the following criteria: 1) attained the highest ranking or the highest letter and numerical rating provided by not less than two NRSROs 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 (\$500,000,000).

A maximum of 20 percent of the portfolio may be invested in the shares of any one Money Market Mutual Fund.

If the District has funds invested in a money market fund, a copy of the fund's information statement shall be maintained on file. In addition, the Chief Financial Officer/or Treasurer should review the fund's summary holdings on a quarterly basis.

c. No more than 20% of the total portfolio may be invested in these securities.

9.12 Bank Deposits. FDIC insured or fully collateralized bank deposits, including, but not limited to, demand deposit accounts, savings accounts, market rate accounts and time deposits issued by a state or national bank, savings and loan associations, or state or federal credit unions located in California (CGC §53630 et. Seq.) A written depository contract is required with all institutions that hold District deposits requiring that deposits be collateralized in accordance with CGC. The Chief Finance Officer/or Treasurer, at his/her discretion, may waive the collateralization requirements for any portion that is covered by federal deposit insurance. Securities placed in a collateral pool must provide coverage for at least 100 percent of all deposits that are placed in that institution. Acceptable pooled coverage is governed by CGC §53651. Real estate mortgages are not considered acceptable collateral by the District, even though they are permitted in CGC §53651 (m). All financial institutions holding District deposits are required to provide the District with regular statements of pooled collateral. The report will state they are meeting the 100 percent collateral rule, a listing of all collateral with location and market value, plus an accountability of the total amount of deposits secured by the pool. In accordance with CGC §53638, no deposit shall exceed the shareholder's equity of any depository bank, nor shall a deposit exceed the total net worth of any institution. No deposits shall be made at a state or federal credit union if a member of the Board or the General Manager or Chief Financial Officer/or Treasurer of the District services on the

Board of Directors or a committee of the credit union. The maturity of time deposits (TCDs) may not exceed 4 years. There is no limit on the percentage of the portfolio that may be invested in bank deposits. However, a maximum of 20% of the portfolio may be invested in TCDs.

- 9.13 Local Government Investment Pools (LGIP).** Shares of beneficial interest issued by a joint powers authority organized pursuant to Government Code Section 6509.7. To be eligible for purchase, the pool shall meet all of the following conditions: (i) must meet the requirements of California Government Code Section 53601(p), (ii) the pool must seek to maintain a stable Net Asset Value (NAV), and (iii) the pool must be rated in at least the “AA” category, or its equivalent, by a NRSRO. A maximum of 50 percent of the portfolio may be invested in this category. Whenever the District has any funds invested in a LGIP, the Chief Financial Officer/or Treasurer shall maintain on file a copy of the pool’s current information statement. In addition, the Chief Financial Officer/or Treasurer should review the pool’s summary portfolio holdings on a quarterly basis.
- 9.14 Supranationals.** 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. The securities must be rated in the “AA” category or higher by a NRSRO. No more than 30% of the portfolio may be invested in these securities and no more than 10% per issuer. The maximum maturity is five years.
- 9.15 Asset-Backed, Mortgage-Backed, Mortgage Pass-Through Securities, and Collateralized Mortgage Obligations from issuers not defined in sections 9.1 and 9.5 of the Authorized Investments of this policy,** provided that the securities are rated in a rating category of “AA” or its equivalent or higher by a NRSRO. No more than 20% of the total portfolio may be invested in these securities. No more than 5% of the portfolio may be invested in a single Asset-Backed or Commercial Mortgage Security Issuer. The maximum legal final maturity may not exceed five years.

Section 10. Pooled Investment /Mutual Fund Information Requirements

Insofar as this policy allows available funds to be deposited into pooled investment accounts, a thorough investigation of the pool is required prior to investing, and on a

continual basis. There shall be a questionnaire developed which will answer the following general questions:

- A description of eligible investment securities, and a written statement of investment policy and objectives;
- A description of interest calculations and how it is distributed, and how gains and losses are treated;
- A description of how the securities are safeguarded (including the settlement processes), and how often are the securities are priced and the program audited;
- A description of who may invest in the program, how often, what size deposit and withdrawal are allowed;
- A schedule for receiving statements and portfolio listings;
- Are reserves, retained earnings, etc., utilized by the pool?
- A fee schedule, and when and how it is assessed;
- Is the pool eligible for bond proceeds and/or will it accept such proceeds?

Section 11. Collateralization will be required on Certificates of Deposit, unless they are FDIC insured. In order to anticipate market changes and provide a level of security for all funds, the collateralization level will be 110% of market value of principal and accrued interest.

Collateral will always be held by an independent third party with whom the District has a current written custodial agreement. A clearly marked evidence of ownership (safekeeping receipt) must be supplied to the District and retained. The right of collateral substitution is granted.

Section 12. Prohibited Investments Under provisions of CGC §53601.6 and §53651.5, the District shall not invest any funds covered by this policy in equity securities, inverse floaters, range notes, interest-only strips that are derived from a pool of mortgages, or any investment that could result in zero interest earned if held to maturity. Under a provision sunsetting on January 1, 2026, securities backed by the US Government that could result in a zero- or negative-interest accrual if held to maturity are permitted. The purchase of a security with a forward settlement date exceeding 45 days from the time of purchase is prohibited.

The purchase of any investment permitted by the Government Code, but not listed as an authorized investment in this Policy is prohibited without prior approval of the Board.

Section 13. Safekeeping of Securities All security transactions entered into by the District shall be conducted on a delivery-versus-payment (DVP) basis. Securities will be held by a third-party custodian designated by the Chief Financial Officer/or Treasurer and evidenced by safekeeping receipts. A monthly report will be received by the District from the custodian listing all securities held in safekeeping with current market data and other information.

The only exceptions to the foregoing shall be depository accounts and securities purchases made with: (i) local government investment pools; (ii) time certificates of deposit; (iii) mutual funds and money market mutual funds, since these securities are not deliverable.

Section 14. Risk Management, Diversification and Maximum Maturities

The District will diversify its investments by security type and institution. Assets shall be diversified to eliminate the risk of loss resulting from over-concentration of assets in a specific maturity, a specific issuer or a specific class of securities. Diversification shall be determined and revised periodically. Adequate diversification shall be applied to the individual issuers of debt, both within each class of investments and collectively. With the exception of U. S. Treasury securities, Federal Agency securities, LGIPs, LAIF, CalTRUST securities, and authorized pools, no more than 50% of the District's total investment portfolio will be invested in a single security type or with a single financial institution. No more than 5% of the total portfolio may be invested in securities issued by any single issuer with the exception of US Treasuries, US Agencies, Supranationals, LAIF, CalTRUST, money market funds, mutual funds, LGIPs, or unless otherwise specified in this investment policy.

- 14.1 To the extent possible, the District will attempt to match its investments with anticipated cash flow requirements. The District will maintain a minimum of six months of budgeted operating expenditures in short-term investments to provide sufficient liquidity for expected disbursements. The District will not directly invest in securities maturing more than five years from the settlement date, with the exception of US Treasuries, Agencies and Municipal Securities.
- 14.2 The Chief Financial Officer/or Treasurer shall establish an annual process of independent review by an external auditor. This review will provide internal control by assuring compliance with policies and procedures.
- 14.3 If a security owned by the District is downgraded to a level below the requirements of this policy, making the security ineligible for additional purchases, the following steps will be taken:
 - Any actions taken related to the downgrade by the investment manager will be communicated to the Chief Financial Officer/or Treasurer in a timely manner.

If a decision is made to retain the security, the credit situation will be monitored and reported to the Finance Committee of the Board of Directors.

Section 15. Review of Investment Portfolio The Chief Financial Officer/or Treasurer shall periodically, but no less than quarterly, review the portfolio to identify

investments that do not comply with this investment policy and establish protocols for reporting major and critical incidences of noncompliance to the Finance Committee of the Board of Directors.

Section 16. Performance Standards The investment portfolio shall be designed with the objective of obtaining a rate of return throughout budgetary and economic cycles, commensurate with the investment risk constraints and cash flow needs.

Section 16.1. The District's investment strategy is active. The District may sell a security prior to its maturity and record a capital gain or loss in order to manage the quality, liquidity, or yield of the portfolio in response to market conditions or the District's risk preferences. Given this strategy, the basis used by the Chief Financial Officer/or Treasurer to determine whether market yields are being achieved shall be to identify a comparable benchmark to District's portfolio investment duration.

Section 17. Investment Reporting The Chief Financial Officer/or Treasurer shall provide to the Finance Committee of the Board of Directors monthly investment reports that provide a clear picture of the status of the current investment portfolio. The Management Report should include comments on the fixed income markets and economic conditions, discussions regarding restrictions on percentage of investment by categories, possible changes in the portfolio structure going forward, and thoughts on investment strategies.

Schedules in the monthly report should include the following:

- A listing of individual securities held at the end of the reporting period by authorized investment category
- Average life and final maturity of all investments lists
- Coupon, discount, or earnings rate
- Par value, amortized book value and market value
- Percentage of the portfolio represented by each investment category
- Transactions for the period

Section 18. Policy Adoption and Review The District's investment policy shall be adopted by resolution of the District's Board. The policy shall be reviewed annually by the Board and any modifications made thereto must be approved by the Board.

Section 19. Glossary. See attached Glossary.

Section 20. Resolution. This Resolution shall take effect immediately upon its adoption.

The foregoing Resolution was duly adopted at a Regular Meeting of the Board of Directors of West Valley Water District by motion made, seconded, and duly carried on

ROLL CALL:

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

WEST VALLEY WATER DISTRICT

Greg YoungChanning Hawkins
President of the Board

ATTEST:

, Board Secretary

GLOSSARY

AGENCIES. Federal agency securities and/or Government-sponsored enterprises.

ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR). An official annual report of a local government. It includes five combined statements for each individual fund and account group prepared in conformity with GAAP. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, extensive introductory materials, and detailed Statistical Section.

ASKED. The price at which securities are offered.

ASSET-BACKED SECURITIES (ABS). Securities supported by pools of installment loans or leases or by pools of revolving lines of credit.

BANKERS' ACCEPTANCES. A money market instrument created to facilitate international trade transactions. It is highly liquid and the risk of the trade transactions is transferred to the bank which "accepts" the obligation to pay the investor.

BENCHMARK. A comparative base for measuring the performance or risk tolerance of the investment portfolio. A benchmark should represent a close correlation to the level of risk and the average duration of the portfolio's investments.

CERTIFICATE OF DEPOSIT (CD). A time deposit with a specific maturity evidenced by a certificate.

COLLATERAL. Securities, evidence of deposit, or other property that a borrower pledges to secure repayment of a loan. Also refers to securities pledged by a bank to secure deposits of public monies.

COLLATERALIZED MORTGAGE OBLIGATION (CMO). Classes of bonds that redistribute the cash flows of mortgage securities (and whole loans) to create securities that have different levels of prepayment risk, as compared to the underlying mortgage securities.

COMMERCIAL PAPER. The short-term unsecured debt of corporations.

COUPON. (a) The annual rate of interest that a bond's issuer promises to pay the bondholder on the bond's face value. (b) A certificate attached to a bond evidencing interest due on a payment date.

DELIVERY VERSUS PAYMENT. There are two methods of delivery of securities: delivery versus payment and delivery versus receipt. Delivery versus payment is delivery of securities with an exchange of money for the securities. Delivery versus receipt is delivery of securities with an exchange of a signed receipt for the securities.

DISCOUNT. The difference between the cost price of a security and its maturity when quoted at lower than face value. A security selling below original offering price shortly after sale also is considered to be at a discount.

DISCOUNT SECURITIES. Non-interest bearing money market instruments that are issued at a discount and redeemed at maturity for full face value (U. S. Treasury Bills).

DIVERSIFICATION. Dividing investment funds among a variety of securities offering independent returns.

FEDERAL DEPOSIT INSURANCE CORPORATION (FDIC). A federal agency that insures bank deposits, currently up to \$250,000 per deposit.

FEDERAL HOME LOAN BANKS (FHLB). Government sponsored wholesale banks (currently 12 regional banks) that lend funds and provide correspondent banking services to member commercial banks, thrift institutions, credit unions and insurance companies. The mission of the FHLBs is to liquefy the housing related assets of its members who must purchase stock in their district Bank.

FIDUCIARY. A person or organization that acts on behalf of another person(s) or organization that puts their clients' interest ahead of their own as they are bound both legally and ethically to act in the best interest of their clients.

JOINT POWERS AUTHORITY (JPA). An entity created by two or more public agencies that share a common goal in order to jointly exercise powers common to all members through a joint powers agreement or contract.

LIQUIDITY. A liquid asset is one that can be converted easily and rapidly into cash without a substantial loss of value. In the money market, a security is said to be liquid if the spread between bid and asked prices is narrow and reasonable size can be done at those quotes.

LOCAL GOVERNMENT INVESTMENT FUND (LAIF). A voluntary investment fund open to government entities and certain non-profit organizations in California that is managed by the State Treasurer's Office.

LOCAL GOVERNMENT INVESTMENT POOL. Investment pools that range from LAIF to county pools, to Joint Powers Authorities (JPAs). These funds are not subject to the same SEC rules applicable to money market mutual funds.

MARKET VALUE. The price at which a security is trading and could presumably be purchased or sold.

MATURITY. The date upon which the principal of stated value of an investment becomes due and payable. An investment's term or remaining maturity is measured from the settlement date to final maturity.

MONEY MARKET. The market in which short-term debt instruments (bills, commercial paper, bankers' acceptances, etc.) are issued and traded.

MONEY MARKET MUTUAL FUND. A mutual fund that invests exclusively in short-term securities that comply with SEC Rule 2a-7. Money market mutual funds attempt to keep their net asset values at \$1 per share.

MORTGAGE PASS-THROUGH SECURITIES. A securitized participation in the interest and principal cash flows from a specified pool of mortgages. Principal and interest payments made on the mortgages are passed through to the holder of the security.

MUNICIPAL SECURITIES. Securities issued by state and local agencies to finance capital and operating expenses.

MUTUAL FUNDS. Entities that pool the funds of investors and invest those funds in a set of securities which are specifically defined in the fund's prospectus. Mutual funds can be invested in various types of domestic and/or international stocks, bonds, and money market instruments, as set forth in the individual fund's prospectus.

NATIONALLY RECOGNIZED STATISTICAL RATING ORGANIZATION (NRSRO). A credit rating agency that the Securities and Exchange Commission in the United States uses for regulatory purposes. Credit rating agencies provide assessments of an investment's risk. The issuers of investments, especially debt securities, pay credit rating agencies to provide them with ratings. The three most prominent NRSROs are Moody's, S&P, and Fitch.

NEGOTIABLE CERTIFICATE OF DEPOSIT (NCD). A short-term debt instrument that pays interest and is issued by a bank, savings or federal association, state or federal credit union, or state-licensed branch of a foreign bank. Negotiable CDs are traded in a secondary market.

PORTFOLIO. Collection of securities held by an investor.

PRUDENT INVESTOR (PRUDENT PERSON) RULE. A standard of responsibility which applies to fiduciaries. In California, the rule is stated as "Investments shall be managed with the care, skill, prudence, and diligence, under the circumstances then prevailing, that a prudent person, acting in a like capacity and familiar with such matters, would use in the conduct of an enterprise of like character and with like aims to accomplish similar purposes."~~n investment standard. In some states, the law requires that a fiduciary, such as a trustee, may invest money only in a list of securities selected by the custody state, the so-called legal list. In other states the trustee may invest in a security if~~

~~it is one which would be bought by a prudent person of discretion and intelligence who is seeking a reasonable income and preservation of capital.~~

RATE OF RETURN. The yield obtainable on a security based on its purchase price or its current market price. This may be the amortized yield to maturity on a bond the current incomes return.

REPURCHASE AGREEMENT. Short-term purchases of securities with simultaneous agreement to sell the securities back at a higher price. From the seller's point of view, the same transaction is a reverse repurchase agreement.

SAFEKEEPING. A service to customers rendered by banks for a fee whereby securities and valuables of all types and descriptions are held in the bank's vaults for protection.

STRUCTURED NOTES. Notes issued by Government Sponsored Enterprises (FHLB) and corporations that have imbedded options (call features, etc.,) into their debt structure. Their market performance is impacted by the fluctuation of interest rates, the volatility of the imbedded options and shifts in the shape of the yield curve.

SUPRANATIONAL. A multi-national organization whereby member states transcend national boundaries or interests to share in the decision making to promote economic development in the member countries.

TREASURY BILLS. A non-interest bearing discount security issued by the U. S. Treasury to finance the national debt. Most bills are issued to mature in three months, six months, or one year.

TREASURY BONDS. Long-term coupon-bearing U. S. Treasury securities issued as direct obligations of the U. S. Government and having initial maturities of more than 10 years.

TREASURY NOTES. Medium-term coupon-bearing U. S. Treasury securities issued as direct obligations of the U. S. Government and having initial maturities from two to 10 years.

YIELD. The rate of annual income return on an investment, expressed as a percentage. (a) Income Yield is obtained by dividing the current dollar income by the current market price for the security, (b) Net Yield or Yield to maturity is the current income yield minus any premium above par or plus any discount from par in purchase price, with the adjustment spread over the period from the date of purchase to the date of maturity of the bond.



STAFF REPORT

DATE: August 11, 2025
TO: Finance Committee
FROM: Rocky Welborn, Director of Engineering
SUBJECT: Facilities Master Plan Update

STRATEGIC GOAL:

Strategic Goal 1 - Manage and Deliver a Safe, Reliable, and Sustainable Water Supply

- A. Increase System Capacity for Anticipated Growth
- B. Assess, Repair, Replace, Upgrade Aging Infrastructure

Strategic Goal 2 - Be an Exemplary Employer

- E. Cultivate an Empowering and Supportive Culture

Strategic Goal 5 – Apply Sound Planning, Innovation, and Best Practices

- A. Increase Operational Efficiency, Resiliency, and Reliability
- B. Explore Innovative Solutions and Implement When Feasible and Cost-Effective

Strategic Goal 6 – Demonstrate Effective Financial Stewardship

- D. Maintain a Data Driven Approach and Financial-Based Decision-Making

MEETING HISTORY:

None

BACKGROUND:

The District's existing headquarters facilities is reaching the end of its useful life. Work groups are sometimes disconnected, many work areas are deficient, and support facilities are inadequate and/or challenging for Staff to complete required work assignments efficiently. The condition of the buildings and past improvements require assessment to determine compliance with current codes, requirements, and function.

In January 2024, the District adopted a Strategic Plan with goals and strategies to repair and replace aging infrastructure, upgrade and modernize facilities, identify long-term infrastructure needs, and be an exemplary employer.

The District solicited and entered into a Professional Services Agreement with PBK to perform an assessment of the existing headquarters and to provide alternatives for a future headquarters.

The performed assessment evaluated the needs of a highly functional headquarters that upholds core values and supports and empowers a high-performance workforce towards achievement of the District's vision, mission and strategic goals.

DISCUSSION:

The Consultant (PBK) will provide a summary of their analysis and final deliverable of the Facilities Master Plan and seek input from the committee related to the preferred alternative for a future headquarters facility.

FISCAL IMPACT:

There is no financial impact directly from this item, however the outcomes of this report may be included in future capital improvement projects.

REQUESTED ACTION:

Staff recommends that the Committee review, comment on, and forward this information to the Board of Directors for presentation.



STAFF REPORT

DATE: August 11, 2025
TO: Finance Committee
FROM: Jose Velasquez, Chief Financial Officer
SUBJECT: Monthly Revenue and Expenditures Report - July 2025

STRATEGIC GOAL:

Strategic Goal 6 – Demonstrate Effective Financial Stewardship

D. Maintain a Data Driven Approach and Financial-Based Decision-Making

MEETING HISTORY:

N/A

BACKGROUND:

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

DISCUSSION:

The Monthly Financial Status Report (**Exhibit A**) summarizes the District's revenue categories as well as expenditures for all Departments. The original total budget includes the adopted budget. The current total budget includes the adopted budget plus any budget amendments or adjustments made during the year. Period activity column represents activity for the reporting periods. The fiscal activity column represents the year-to-date activity or transactions that have been recorded in the general ledger from the beginning of the fiscal year July 1 through June 30th. The encumbrance column represents funds encumbered with a purchase order that's not spent but committed. The percentage column represents the percentage of the current budget that has been received (Revenue) or utilized (Expenditure).

In summary, for the first month of the fiscal year through July 2025, the District has total earned revenues of \$4,022,435 and incurred total expenses of \$3,262,020. This results in an operating surplus of \$760,415. The surplus is being used to support the Capital Improvement Program. Contributing to the positive results are water sales and other operating income.

FISCAL IMPACT:

There is no fiscal impact for producing the July 2025 Monthly Revenue & Expenditure Report.

REQUESTED ACTION:

Forward a recommendation to the Board of Directors to approve the July 2025 Monthly Revenue and Expenditures Report.

Attachments

[Exhibit A - 2025 July Monthly Rev & Exp Report.pdf](#)

EXHIBIT A



West Valley Water District, CA

Budget Report Group Summary

For Fiscal: 2025-2026 Period Ending: 07/31/2025

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Revenue							
4000 - Water consumption sales	18,665,400.00	18,665,400.00	2,297,372.36	2,297,372.36	0.00	-16,368,027.64	12.31 %
4010 - Water service charges	8,890,060.00	8,890,060.00	1,019,940.75	1,019,940.75	0.00	-7,870,119.25	11.47 %
4020 - Other operating revenue	5,166,245.00	5,166,245.00	661,999.57	661,999.57	0.00	-4,504,245.43	12.81 %
4030 - Property Taxes	4,400,030.00	4,400,030.00	35,045.74	35,045.74	0.00	-4,364,984.26	0.80 %
4040 - Interest & Investment Earnings	4,200,000.00	4,200,000.00	-8,361.77	-8,361.77	0.00	-4,208,361.77	0.20 %
4050 - Rental Revenue	41,000.00	41,000.00	3,473.15	3,473.15	0.00	-37,526.85	8.47 %
4060 - Grants and Reimbursements	1,520,000.00	1,520,000.00	971.25	971.25	0.00	-1,519,028.75	0.06 %
4080 - Other Non-Operating Revenue	3,590,037.00	3,590,037.00	11,993.55	11,993.55	0.00	-3,578,043.45	0.33 %
Revenue Total:	46,472,772.00	46,472,772.00	4,022,434.60	4,022,434.60	0.00	-42,450,337.40	8.66 %

Budget Report

For Fiscal: 2025-2026 Period Ending: 07/31/2025

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Expense							
5110 - Source Of Supply	2,360,380.00	2,360,380.00	0.00	0.00	0.00	2,360,380.00	0.00 %
5210 - Production	5,585,050.00	5,585,050.00	442,390.18	442,390.18	167,828.58	4,974,831.24	10.93 %
5310 - Water Quality	841,900.00	841,900.00	60,863.99	60,863.99	45,581.48	735,454.53	12.64 %
5320 - Water Treatment - Perchlorate	605,000.00	605,000.00	25,691.24	25,691.24	10,000.00	569,308.76	5.90 %
5350 - Water Treatment - FBR/FXB	2,067,721.00	2,067,721.00	142,235.34	142,235.34	387,683.66	1,537,802.00	25.63 %
5390 - Water Treatment - Roemer/Arsenic	2,726,685.00	2,726,685.00	85,521.28	85,521.28	355,382.82	2,285,780.90	16.17 %
5410 - Maintenance - T & D	3,043,000.00	3,043,000.00	189,601.25	189,601.25	300,000.00	2,553,398.75	16.09 %
5510 - Customer Service	1,238,300.00	1,238,300.00	155,659.85	155,659.85	0.00	1,082,640.15	12.57 %
5520 - Meter Reading	1,026,200.00	1,026,200.00	76,646.39	76,646.39	0.00	949,553.61	7.47 %
5530 - Billing	677,100.00	677,100.00	38,557.67	38,557.67	209,074.14	429,468.19	36.57 %
5610 - Administration	2,664,425.00	2,664,425.00	162,877.35	162,877.35	0.00	2,501,547.65	6.11 %
5615 - General Operations	3,234,919.00	3,234,919.00	1,556,913.39	1,556,913.39	344,580.00	1,333,425.61	58.78 %
5620 - Accounting	1,174,150.00	1,174,150.00	98,815.64	98,815.64	30,000.00	1,045,334.36	10.97 %
5630 - Engineering	2,786,875.00	2,786,875.00	158,394.70	158,394.70	2,653.58	2,625,826.72	5.78 %
5640 - Business Systems	1,890,830.00	1,890,830.00	78,993.46	78,993.46	37,541.49	1,774,295.05	6.16 %
5645 - GIS	291,200.00	291,200.00	23,160.55	23,160.55	0.00	268,039.45	7.95 %
5650 - Board Of Directors	347,000.00	347,000.00	20,781.65	20,781.65	37,800.00	288,418.35	16.88 %
5660 - Human Resources/Risk Management	940,300.00	940,300.00	62,004.11	62,004.11	0.00	878,295.89	6.59 %
5680 - Purchasing	792,900.00	792,900.00	46,211.03	46,211.03	0.00	746,688.97	5.83 %
5710 - Public Affairs	1,616,795.00	1,616,795.00	65,168.83	65,168.83	291,910.85	1,259,715.32	22.09 %
5720 - Grants & Rebates	195,000.00	195,000.00	0.00	0.00	0.00	195,000.00	0.00 %
6200 - Interest Expense	1,228,042.51	1,228,042.51	-228,467.59	-228,467.59	0.00	1,456,510.10	-18.60 %
6300 - Debt Administration Service	6,615.00	6,615.00	0.00	0.00	0.00	6,615.00	0.00 %
Expense Total:	37,340,387.51	37,340,387.51	3,262,020.31	3,262,020.31	2,220,036.60	31,858,330.60	14.68 %
Report Surplus (Deficit):	9,132,384.49	9,132,384.49	760,414.29	760,414.29	-2,220,036.60	-10,592,006.80	-15.98 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
100 - Water Operations Fund	9,132,384.49	9,132,384.49	760,414.29	760,414.29	-2,220,036.60	-10,592,006.80
Report Surplus (Deficit):	9,132,384.49	9,132,384.49	760,414.29	760,414.29	-2,220,036.60	-10,592,006.80



STAFF REPORT

DATE: August 11, 2025
TO: Finance Committee
FROM: Jose Velasquez, Chief Financial Officer
SUBJECT: Monthly Cash Disbursements Report - July 2025

STRATEGIC GOAL:

Strategic Goal 6 – Demonstrate Effective Financial Stewardship

D. Maintain a Data Driven Approach and Financial-Based Decision-Making

MEETING HISTORY:

N/A

BACKGROUND:

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

DISCUSSION:

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

FISCAL IMPACT:

There is no fiscal impact for producing the July 2025 Cash Disbursement Reports.

REQUESTED ACTION:

Forward a recommendation to the Board of Directors to approve the July 2025 Cash Disbursements Reports.

Attachments

[Exhibit A - 2025 July Cash Disbursements Board Report.pdf](#)

[Exhibit B - 2025 July Cash Disbursements Payroll.pdf](#)

EXHIBIT A

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT JULY 2025

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
8908	ALBERT A WEBB ASSOCIATES	Design for Alder Avenue Erosion Mitigation	\$	2,757.20
8908	ALBERT A WEBB ASSOCIATES	Bloomington Area Phase 3C - Updated Bid Package	\$	13,880.00
8908	ALBERT A WEBB ASSOCIATES	Bloomington Area Phase 3B - Update Bid Package	\$	10,410.00
8908	ALBERT A WEBB ASSOCIATES	Bloomington Area Phase 3C - Updated Bid Package	\$	3,470.00
8908	ALBERT A WEBB ASSOCIATES	Bloomington Area Phase 3B - Update Bid Package	\$	2,949.50
8909	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 15.00	
8909	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 24.00	
8909	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 36.00	
8909	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 202.50	
8909	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 142.50	
8909	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 267.50	
8909	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 90.00	
8910	FASTENAL COMPANY	SHOP SUPPLIES	\$ 299.92	
8910	FASTENAL COMPANY	SHOP SUPPLIES	\$ 818.39	
8910	FASTENAL COMPANY	SHOP SUPPLIES	\$ 484.89	
8911	GENERAL PUMP COMPANY INC	Pull and inspect Booster # 5 @ 6-2	\$ 5,320.00	
8911	GENERAL PUMP COMPANY INC	Pull and inspect Booster # 3 @ 6-1	\$ 4,240.00	
8912	HACH COMPANY	ROEMER SUPPLIES	\$ 300.63	
8912	HACH COMPANY	ROEMER SUPPLIES	\$ 601.25	
8912	HACH COMPANY	ROEMER SUPPLIES	\$ (195.40)	
8913	HASA INC.	CHEMICALS-WELLS	\$ 512.90	
8913	HASA INC.	CHEMICALS-WELLS	\$ 289.51	
8913	HASA INC.	CHEMICALS-WELLS	\$ 378.39	
8913	HASA INC.	CHEMICALS-WELLS	\$ 523.14	
8913	HASA INC.	CHEMICALS-WELLS	\$ 2,467.75	
8913	HASA INC.	CHEMICALS-WELLS	\$ 167.61	
8913	HASA INC.	CHEMICALS-BLF	\$ 380.93	
8913	HASA INC.	CHEMICALS-WELLS	\$ 144.75	
8913	HASA INC.	CHEMICALS-WELLS	\$ 347.92	
8913	HASA INC.	CHEMICALS-WELLS	\$ 520.60	
8913	HASA INC.	CHEMICALS-WELLS	\$ 274.27	
8913	HASA INC.	CHEMICALS BLF	\$ 1,523.72	
8913	HASA INC.	CHEMICALS-WELLS	\$ 350.46	
8913	HASA INC.	CHEMICALS-WELLS	\$ 449.50	
8913	HASA INC.	CHEMICALS-WELLS	\$ 322.52	
8913	HASA INC.	CHEMICALS-WELLS	\$ 474.89	
8913	HASA INC.	CHEMICALS-WELLS	\$ 205.70	
8913	HASA INC.	CHEMICALS-WELLS	\$ 228.56	
8913	HASA INC.	CHEMICALS-WELLS	\$ 289.51	
8913	HASA INC.	CHEMICALS-WELLS	\$ 312.36	
8913	HASA INC.	CHEMICALS-WELLS	\$ 373.31	
8913	HASA INC.	CHEMICALS-WELLS	\$ 459.66	
8913	HASA INC.	CHEMICALS-BLF	\$ 761.86	
8913	HASA INC.	CHEMICALS-WELLS	\$ 335.22	
8913	HASA INC.	CHEMICALS-WELLS	\$ 226.02	
8913	HASA INC.	CHEMICALS-WELLS	\$ 424.10	
8913	HASA INC.	CHEMICALS-PERCHLORATE	\$ 165.07	
8914	INFOSEND INC	April Newsletter	\$ 2,696.02	
8914	INFOSEND INC	IPaySmart Bill Insert	\$ 2,233.29	
8914	INFOSEND INC	May Newsletter	\$ 2,791.63	
8915	MCMASTER-CARR SUPPLY COMPANY	FBR SUPPLIES	\$ 224.56	
8915	MCMASTER-CARR SUPPLY COMPANY	ARSENIC SUPPLIES	\$ 289.17	
8915	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 95.19	
8915	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 163.85	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT JULY 2025

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
8915	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 553.37	
8915	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 99.15	
8915	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 194.77	
8915	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 602.60	
8916	OFFICE SOLUTIONS BUSINESS PRODUCTS & SERVICES	OFFICE SUPPLIES	\$ 213.92	
8916	OFFICE SOLUTIONS BUSINESS PRODUCTS & SERVICES	OFFICE SUPPLIES	\$ 31.39	
8916	OFFICE SOLUTIONS BUSINESS PRODUCTS & SERVICES	OFFICE SUPPLIES	\$ 175.02	
8917	PAUL FRANK GRAVESANDE	Emergency A/C Repair on truck 104	\$ 2,305.00	
8918	SAFETY COMPLIANCE COMPANY	FIELD SAFETY MEETING 6/10/25	\$ 225.00	
8918	SAFETY COMPLIANCE COMPANY	OFFICE SAFETY MEETING 6/10/25	\$ 200.00	
8919	SB VALLEY MUNICIPAL	BASELINE FEEDER-APR 2025	\$ 2,200.00	
8919	SB VALLEY MUNICIPAL	BASELINE FEEDER-APR 2025	\$ 25,444.06	
8919	SB VALLEY MUNICIPAL	BASELINE FEEDER-APR 2025	\$ 26,950.60	
8919	SB VALLEY MUNICIPAL	BASELINE FEEDER-APR 2025	\$ 6,189.95	
8920	WESTRUX INTERNATIONAL INC	UNIT#104 MAINTENANCE	\$ 210.30	
8920	WESTRUX INTERNATIONAL INC	UNIT#104 MAINTENANCE	\$ 203.12	
8921	ABF PRINTS INC	VEHICLE INSPECTION SHEETS	\$ 635.73	
8922	CHANDLER ASSET MANAGEMENT	JUNE 2025 SERVICES	\$ 8,154.41	
8923	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 39.00	
8923	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 19.50	
8923	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 36.00	
8923	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 90.00	
8923	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 7.50	
8923	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 7.50	
8923	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 267.50	
8923	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 267.50	
8923	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 40.00	
8923	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 341.00	
8923	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 40.00	
8923	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 123.50	
8923	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
8923	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
8923	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 90.00	
8923	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 123.50	
8923	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 90.00	
8923	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 123.50	
8923	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
8923	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
8924	COMPUTERIZED EMBROIDERY COMPANY INC	SHIRTS CUSTOMER SERVICE	\$ 964.55	
8924	COMPUTERIZED EMBROIDERY COMPANY INC	SHIRTS BILLING DEPT	\$ 547.01	
8924	COMPUTERIZED EMBROIDERY COMPANY INC	SHIRTS JOHN THIEL	\$ 562.78	
8924	COMPUTERIZED EMBROIDERY COMPANY INC	SHIRTS ELVIA	\$ 122.63	
8924	COMPUTERIZED EMBROIDERY COMPANY INC	SHIRTS-DANIEL	\$ 73.69	
8924	COMPUTERIZED EMBROIDERY COMPANY INC	SHIRTS-JOSE V	\$ 159.47	
8924	COMPUTERIZED EMBROIDERY COMPANY INC	SHIRTS POGA	\$ 378.43	
8925	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 3,085.93	
8926	FASTENAL COMPANY	SHOP SUPPLIES	\$ 280.90	
8926	FASTENAL COMPANY	OFFICE SUPPLIES	\$ 542.07	
8927	HASA INC.	CHEMICALS-ROEMER	\$ 1,373.90	
8927	HASA INC.	CHEMICALS-ROEMER	\$ 4,309.01	
8927	HASA INC.	CHEMICALS-ROEMER	\$ 5,228.28	
8928	HIDALGO, EDGAR	EMERGENCY LEAK OT MEALS	\$ 27.19	
8929	INFOSEND INC	Postage/Printing for Customer Bills-JUNE 2025	\$ 4,438.75	
8929	INFOSEND INC	Postage/Printing for Customer Bills-JUNE 2025	\$ 5,267.84	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT JULY 2025

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
8929	INFOSEND INC	Postage/Printing for Customer Bills-JUNE 2025	\$ 10,278.32	
8930	JEFF CRIDER	WVWD History Book - 75th Anniversary	\$ 2,040.00	
8931	OFFICE SOLUTIONS BUSINESS PRODUCTS & SERVICES	OFFICE SUPPLIES	\$ 186.22	
8932	ABF PRINTS INC	WATER QUALITY REPORTS	\$ 301.70	
8933	ACWA /JPIA	DELTACARE DENTAL HMO	\$ 456.53	
8933	ACWA /JPIA	DELTACARE DENTAL PPO	\$ 9,205.04	
8933	ACWA /JPIA	EMPLOYEE ASSISTANCE PROGRAM	\$ 198.40	
8933	ACWA /JPIA	HEALTH INSURANCE	\$ 149,375.79	
8933	ACWA /JPIA	DELTACARE DENTAL PPO	\$ 650.72	
8933	ACWA /JPIA	HEALTH INSURANCE	\$ 9,156.75	
8933	ACWA /JPIA	EE Adjusts	\$ 5,733.52	
8933	ACWA /JPIA	Retirees	\$ 18,286.36	
8933	ACWA /JPIA	Retirees	\$ 1,807.82	
8934	AIR & HOSE SOURCE INC	WATER QUALITY SUPPLIES	\$ 244.32	
8935	ARAIZA, ANTHONY W	MEDICARE PART B REIMB-APRIL-JUNE 2025	\$ 1,110.00	
8936	ARAIZA, DIANA	MEDICARE PART B REIMB-APRIL-JUNE 2025	\$ 1,110.00	
8937	ASCHE, PEGGY S	MEDICARE PART B REIMB-APRIL-JUNE 2025	\$ 1,110.00	
8938	ASHWORTH, MARIADA L	MEDICARE PART B REIMB-APRIL-JUNE 2025	\$ 555.00	
8939	BEST BEST & KRIEGER LLP	LEGAL FEES	\$ 5,038.00	
8939	BEST BEST & KRIEGER LLP	LEGAL FEES	\$ 104.00	
8939	BEST BEST & KRIEGER LLP	LEGAL FEES	\$ 12,305.80	
8939	BEST BEST & KRIEGER LLP	LEGAL FEES	\$ 2,267.80	
8939	BEST BEST & KRIEGER LLP	LEGAL FEES	\$ 148.03	
8939	BEST BEST & KRIEGER LLP	LEGAL FEES	\$ 1,615.50	
8939	BEST BEST & KRIEGER LLP	LEGAL FEES	\$ 330.28	
8939	BEST BEST & KRIEGER LLP	LEGAL FEES	\$ 19,574.05	
8940	CASEY, MATTHEW P	MEDICARE PART B REIMB-APRIL-JUNE 2025	\$ 777.00	
8941	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 15.00	
8941	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 91.50	
8941	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 91.50	
8941	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 91.50	
8941	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 202.50	
8941	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 22.50	
8941	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 142.50	
8941	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 40.00	
8942	COMPUTERIZED EMBROIDERY COMPANY INC	SHIRTS-PAOLA	\$ 146.29	
8943	CRB SECURITY SOLUTIONS	REPAIRS-ROEMER	\$ 98.00	
8944	CURTIS, DEVI A	MEDICARE PART B REIMB-APRIL-JUNE 2025	\$ 555.00	
8945	CURTIS, MITCHELL A	MEDICARE PART B REIMB-APRIL-JUNE 2025	\$ 555.00	
8946	DIAMOND ENVIRONMENTAL SERVICES LP	PORTABLE RESTROOM RENTAL-10272 CEDAR	\$ 124.26	
8946	DIAMOND ENVIRONMENTAL SERVICES LP	PORTABLE RESTROOM RENTAL-18451 VINEYARD	\$ 124.26	
8947	ELITE ROAD SERVICE & TIRE INC	UNIT# 105-T MAINTENANCE	\$ 305.02	
8947	ELITE ROAD SERVICE & TIRE INC	UNIT #238 MAINTENANCE	\$ 187.21	
8948	GENERAL PUMP COMPANY INC	Well # 2 emergency rehab	\$	206,062.10
8949	GETZ, BETTY	MEDICARE PART B REIMB-APRIL-JUNE 2025	\$ 555.00	
8950	HANNA, DIANA G	MEDICARE PART B REIMB-APRIL-JUNE 2025	\$ 555.00	
8951	HANNA, DONALD R	MEDICARE PART B REIMB-APRIL-JUNE 2025	\$ 555.00	
8952	HARRINGTON INDUSTRIAL PLASTICS	PRODUCTION SUPPLIES	\$ 553.39	
8953	HASA INC.	CHEMICALS-ROEMER	\$ 5,696.48	
8954	HILLTOP GEOTECHNICAL, INC.	Compaction Services and Testing	\$ 2,400.00	
8954	HILLTOP GEOTECHNICAL, INC.	Compaction Services and Testing	\$ 4,800.00	
8955	LANE, JAN	MEDICARE PART B REIMB-APRIL-JUNE 2025	\$ 555.00	
8956	LONG, MARVALINE	MEDICARE PART B REIMB-APRIL-JUNE 2025	\$ 777.00	
8957	MARTINEZ, ISABEL M	MEDICARE PART B REIMB-APRIL-JUNE 2025	\$ 555.00	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT JULY 2025

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
8958	MARTINEZ, RAYMOND	MEDICARE PART B REIMB-APRIL-JUNE 2025	\$ 555.00	
8959	MCMASTER-CARR SUPPLY COMPANY	FBR SUPPLIES	\$ 248.32	
8959	MCMASTER-CARR SUPPLY COMPANY	ARSENIC SUPPLIES	\$ 47.36	
8959	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 294.35	
8959	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 390.51	
8959	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 255.09	
8959	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 852.42	
8959	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 852.42	
8959	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 874.76	
8959	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 427.57	
8960	MEDINA, ISABELLE R	MILEAGE REIMBURSEMENT	\$ 53.20	
8961	OFFICE SOLUTIONS BUSINESS PRODUCTS & SERVICES	OFFICE SUPPLIES	\$ 47.78	
8962	PRUITT, BARBARA J	MEDICARE PART B REIMB-APRIL-JUNE 2025	\$ 555.00	
8963	RECYCLED AGGREGATE MATERIALS CO INC	SHOP SUPPLIES	\$ 86.06	
8963	RECYCLED AGGREGATE MATERIALS CO INC	DISPOSAL FEES	\$ 260.00	
8963	RECYCLED AGGREGATE MATERIALS CO INC	DISPOSAL FEES	\$ 130.00	
8964	SAFETY COMPLIANCE COMPANY	FIELD SAFETY MEETING 6/24/25	\$ 225.00	
8965	SALLENDER, PAULETTE	MEDICARE PART B REIMB-APRIL-JUNE 2025	\$ 555.00	
8966	SAMBA HOLDINGS INC	HR SERVICES	\$ 171.25	
8967	SHARP EXTERMINATOR INC	DISTRICT MAINTENANCE	\$ 290.00	
8968	SIKORSKI, PATRICIA	MEDICARE PART B REIMB-APRIL-JUNE 2025	\$ 1,442.70	
8969	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 4.95	
8969	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 2.25	
8969	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 4.39	
8969	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 8.32	
8969	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 7.14	
8969	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.14	
8969	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.98	
8969	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.12	
8969	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 2.25	
8969	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.32	
8969	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 5.23	
8969	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 10.75	
8969	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.64	
8969	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 8.38	
8969	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.64	
8969	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.32	
8969	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 5.23	
8969	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.44	
8969	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 10.75	
8970	UNIVAR USA INC	Acedic Acid for FBR	\$ 13,731.63	
8971	WESTBROOK, LAURA	MEDICARE PART B REIMB-APRIL-JUNE 2025	\$ 555.00	
8972	ABF PRINTS INC	WINDOW ENVELOPES FOR A/P	\$ 797.35	
8973	ACWA/JOINT POWERS INSURANCE	CYBER LIABILITY 2025-2026	\$ 12,978.00	
8974	AIR & HOSE SOURCE INC	WATER QUALITY SUPPLIES	\$ 120.68	
8974	AIR & HOSE SOURCE INC	MAINTENANCE SUPPLIES	\$ 38.86	
8975	ALBERT A WEBB ASSOCIATES	18 inch Diameter Transmission Main Crossing Frwy	\$	3,834.80
8976	BOOT BARN INC	SAFETY BOOTS-JESSE BECERRA	\$ 231.08	
8976	BOOT BARN INC	SAFETY BOOTS-ALLAN HIDALGO	\$ 166.38	
8976	BOOT BARN INC	SAFETY BOOTS-BRYANT MENJIVAR	\$ 240.33	
8977	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 44.00	
8977	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 15.00	
8977	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 21.00	
8977	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 52.50	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT JULY 2025

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
8977	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 1,241.50	
8977	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 825.50	
8977	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 45.00	
8977	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 90.00	
8977	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 36.00	
8977	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 202.50	
8977	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 36.00	
8977	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 90.00	
8977	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 135.00	
8977	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 7.50	
8977	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 7.50	
8977	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 250.50	
8977	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 34.50	
8977	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 243.00	
8977	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 172.50	
8977	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 386.00	
8977	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 170.00	
8977	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 204.00	
8977	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 40.00	
8977	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 90.00	
8977	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 123.50	
8977	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
8977	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
8977	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ARSENIC	\$ 321.50	
8977	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ARSENIC	\$ 30.00	
8977	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ARSENIC	\$ 30.00	
8979	DYER, JUNE J	MEDICARE PART B JAN-JUNE 2025	\$ 1,110.00	
8980	FASTENAL COMPANY	SHOP SUPPLIES	\$ 934.16	
8980	FASTENAL COMPANY	SHOP SUPPLIES	\$ 318.05	
8980	FASTENAL COMPANY	SHOP SUPPLIES	\$ 578.78	
8980	FASTENAL COMPANY	SHOP SUPPLIES	\$ 648.34	
8981	GENERAL PUMP COMPANY INC	Inspection - BLF North Well	\$ 29,685.00	
8982	HASA INC.	CHEMICALS-WELLS	\$ 634.88	
8982	HASA INC.	CHEMICALS-WELLS	\$ 469.81	
8982	HASA INC.	CHEMICALS-WELLS	\$ 177.77	
8982	HASA INC.	CHEMICALS-WELLS	\$ 201.31	
8982	HASA INC.	CHEMICALS-WELLS	\$ 52.64	
8982	HASA INC.	CHEMICALS-WELLS	\$ 464.73	
8982	HASA INC.	CHEMICALS-WELLS	\$ 210.78	
8982	HASA INC.	CHEMICALS-BLF	\$ 47.44	
8982	HASA INC.	CHEMICALS-BLF	\$ 1,476.28	
8982	HASA INC.	CHEMICALS-WELLS	\$ 147.65	
8982	HASA INC.	CHEMICALS-WELLS	\$ 137.46	
8982	HASA INC.	CHEMICALS-WELLS	\$ 170.56	
8982	HASA INC.	CHEMICALS-WELLS	\$ 269.83	
8982	HASA INC.	CHEMICALS-WELLS	\$ 165.46	
8982	HASA INC.	CHEMICALS-WELLS	\$ 386.93	
8982	HASA INC.	CHEMICALS-WELLS	\$ 104.37	
8983	INFOSEND INC	Postage & Printing Customer Service Bills/Notices	\$ 1,518.26	
8983	INFOSEND INC	Postage & Printing Customer Service Bills/Notices	\$ 5,407.60	
8984	JABER, RANYA	ESRI USER SD CONFERENCE EXPENSES	\$ 231.73	
8984	JABER, RANYA	ESRI USER SD CONFERENCE EXPENSES	\$ 19.40	
8985	KAZALUNAS, KURT T	PMI PROJECT MANAGEMENT EXAM	\$ 799.00	
8985	KAZALUNAS, KURT T	PMI PROJECT MANAGEMENT EXAM	\$ 164.00	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT JULY 2025

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
8986	MCMASTER-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 899.31	
8987	MILLER, BRUCE E	ESRI USER CONFERENCE	\$ 29.00	
8987	MILLER, BRUCE E	ESRI USER CONFERENCE	\$ 403.61	
8987	MILLER, BRUCE E	ESRI USER CONFERENCE	\$ 29.00	
8988	OFFICE SOLUTIONS BUSINESS PRODUCTS & SERVICES	OFFICE SUPPLIES	\$ 55.26	
8989	SAFETY COMPLIANCE COMPANY	FIELD SAFETY MEETING 7/8/25	\$ 225.00	
8989	SAFETY COMPLIANCE COMPANY	OFFICE SAFETY MEETING 7/8/25	\$ 200.00	
8990	SANDER, REBECCA	MEDICARE PART B APRIL-JUNE 2025	\$ 555.00	
8991	SOCK CLUB ENTERPRISES, LLC	Custom WVWD socks	\$ 1,873.56	
8992	SPIK, LINDA M	MEDICARE PART B APR-JUN 2025	\$ 1,110.00	
8993	STANTEC CONSULTING SERVICES INC	PSA with Stantec for Master Planning Services	\$ 6,644.00	
8994	TOM DODSON & ASSOCIATES	Reservoir Zone 8-3 Modifications	\$	157.50
8995	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.37	
8995	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.72	
8995	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.10	
8995	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.21	
8995	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.09	
8995	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.97	
8995	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 10.75	
8995	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.37	
8995	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 10.75	
8995	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.97	
8995	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.09	
8995	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.21	
8995	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.10	
8995	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.72	
8995	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.72	
8995	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.10	
8995	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 10.75	
8995	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.21	
8995	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.97	
8995	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.09	
8995	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.37	
8995	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 3.40	
8995	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 5.34	
8995	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 5.37	
8995	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 6.31	
8995	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 10.75	
8995	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 10.75	
8995	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 6.31	
8995	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 5.37	
8995	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 5.34	
8995	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 3.40	
8995	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 6.09	
8995	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.64	
8995	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 4.61	
8995	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 10.75	
8995	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.21	
8995	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 4.61	
8995	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 10.75	
8995	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.64	
8995	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 4.61	
8995	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.64	
8995	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 6.14	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT JULY 2025

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
8995	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 10.75	
8995	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 10.75	
8995	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 4.61	
8995	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.64	
8995	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 6.14	
8995	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 4.61	
8995	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.21	
8995	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.64	
8995	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 12.31	
8995	UNIFIRST CORPORATION	JANITORIAL SERVICES-ROEMER	\$ 72.80	
8995	UNIFIRST CORPORATION	JANITORIAL SERVICES-ROEMER	\$ 77.09	
8995	UNIFIRST CORPORATION	JANITORIAL SERVICES-ROEMER	\$ 74.87	
8995	UNIFIRST CORPORATION	JANITORIAL SERVICES-ROEMER	\$ 74.28	
8995	UNIFIRST CORPORATION	JANITORIAL SERVICES-ROEMER	\$ 74.28	
8995	UNIFIRST CORPORATION	JANITORIAL SERVICES-ROEMER	\$ 74.28	
8995	UNIFIRST CORPORATION	JANITORIAL SERVICES-ROEMER	\$ 74.28	
8995	UNIFIRST CORPORATION	JANITORIAL SERVICES-ROEMER	\$ 74.28	
8995	UNIFIRST CORPORATION	JANITORIAL SERVICES-ROEMER	\$ 78.26	
8995	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.12	
8995	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 10.75	
8995	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.87	
8995	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.34	
8995	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 4.37	
8995	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 4.48	
8995	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.60	
8995	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.31	
8995	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.23	
8995	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.21	
8995	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 4.92	
8995	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 4.88	
8995	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.31	
8995	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 4.88	
8995	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 4.92	
8995	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.12	
8995	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.21	
8995	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.23	
8995	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 4.48	
8995	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.60	
8995	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.34	
8995	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.87	
8995	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 4.37	
8995	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 10.75	
8995	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.60	
8995	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.87	
8995	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.31	
8995	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 11.82	
8995	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.34	
8995	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 4.92	
8995	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.21	
8995	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.12	
8995	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 4.88	
8995	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 4.48	
8995	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 4.37	
8995	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.23	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT JULY 2025

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
8995	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 4.83	
8995	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.23	
8995	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.25	
8995	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.34	
8995	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.11	
8995	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.59	
8995	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 10.75	
8995	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.23	
8995	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.11	
8995	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.34	
8995	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.25	
8995	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 4.83	
8995	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 10.75	
8995	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.59	
8995	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.11	
8995	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.34	
8995	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 10.75	
8995	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.25	
8995	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.23	
8995	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 4.83	
8995	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.59	
8995	UNIFIRST CORPORATION	JANITORIAL SERVICES-HQ	\$ 90.44	
8995	UNIFIRST CORPORATION	JANITORIAL SERVICES-HQ	\$ 87.87	
8995	UNIFIRST CORPORATION	JANITORIAL SERVICES-HQ	\$ 87.87	
8995	UNIFIRST CORPORATION	JANITORIAL SERVICES-HQ	\$ 87.87	
8995	UNIFIRST CORPORATION	JANITORIAL SERVICES-HQ	\$ 87.87	
8995	UNIFIRST CORPORATION	JANITORIAL SERVICES-HQ	\$ 89.23	
8995	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 3.99	
8995	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 6.24	
8995	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 10.75	
8995	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 10.75	
8995	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 3.99	
8995	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 6.24	
8995	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 10.75	
8995	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 3.99	
8995	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 6.24	
8995	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 5.21	
8995	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 5.21	
8995	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 6.27	
8995	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 12.09	
8995	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 11.38	
8995	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 5.21	
8995	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 5.56	
8995	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 6.27	
8995	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 5.21	
8995	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 11.38	
8995	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 6.27	
8995	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 5.56	
89041	AMAZON.COM SALES INC	MAINTENANCE SUPPLIES	\$ 344.16	
89041	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 34.77	
89041	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 28.00	
89041	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 73.09	
89041	AMAZON.COM SALES INC	OUTREACH PROGRAM SUPPLIES	\$ 132.24	
89041	AMAZON.COM SALES INC	OUTREACH PROGRAM SUPPLIES	\$ 106.84	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT JULY 2025

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
89041	AMAZON.COM SALES INC	OUTREACH PROGRAM SUPPLIES	\$ 25.83	
89041	AMAZON.COM SALES INC	PUBLIC OUTREACH SUPPLIES	\$ 83.41	
89041	AMAZON.COM SALES INC	PUBLIC OUTREACH SUPPLIES	\$ 71.41	
89042	AQUA-METRIC SALES CO	11004 ORDER	\$ 3,367.91	
89043	AWWA	CROSS CONNECTION SPECIALIST	\$ 135.00	
89044	BEST CALIFORNIA GAS, LTD	CONTINGENCY/METER BOX DEP REFUNDS	\$ 3,050.00	
89044	BEST CALIFORNIA GAS, LTD	CONTINGENCY/METER BOX DEP REFUNDS	\$ 16,478.00	
89045	BLUE LOCKER COMMERCIAL DIVING SERVICES, L.L.C.	Dive inspection & cleaning for Zone 8 Reservoirs	\$ 10,000.00	
89046	BURRTEC WASTE INDUSTRIES INC	DISPOSAL FEES-ROEMER	\$ 240.19	
89046	BURRTEC WASTE INDUSTRIES INC	DISPOSAL FEES-HQ	\$ 803.82	
89047	CAL-OSO BACKFLOW SERVICES LLC	Replace BF at Hydro Plant	\$ 2,234.56	
89048	CEMEX INC	SHOP SUPPLIES	\$ 196.09	
89049	CHAMPION FIRE SYSTEMS, INC.	FIRE ALARM PANEL REPAIRS	\$ 1,295.00	
89049	CHAMPION FIRE SYSTEMS, INC.	FIRE ALARM SYSTEM REPAIRS	\$ 2,412.55	
89050	CHARTER COMMUNICATIONS	CABLE/TELEPHONE SVCS	\$ 284.69	
89050	CHARTER COMMUNICATIONS	CABLE/TELEPHONE SVCS	\$ 143.00	
89050	CHARTER COMMUNICATIONS	INTERNET SVC	\$ 1,549.00	
89051	CINTAS CORPORATION NO 2	SAFETY SUPPLIES	\$ 518.09	
89052	CITY OF COLTON	ENCROACHMENT PERMIT FEES	\$ 618.00	
89053	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 1,762.49	
89053	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 1,118.43	
89053	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 1,762.36	
89053	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 1,118.34	
89053	COLONIAL SUPPLEMENTAL INSURANCE	EE Adjusts	\$ 0.01	
89054	FEDEX	MAILING FEES	\$ 2.56	
89055	FERGUSON ENTERPRISES INC # 677	FORD BRASS ORDER	\$ 2,053.82	
89055	FERGUSON ENTERPRISES INC # 677	FORD BRASS ORDER	\$ 398.33	
89055	FERGUSON ENTERPRISES INC # 677	3/4" MIP for Air Vac	\$ 651.89	
89055	FERGUSON ENTERPRISES INC # 677	STOCK ORDER 06/16/25	\$ 73.59	
89055	FERGUSON ENTERPRISES INC # 677	STOCK ORDER 06/16/25	\$ 32.55	
89055	FERGUSON ENTERPRISES INC # 677	STOCK ORDER 06/16/25	\$ 314.63	
89055	FERGUSON ENTERPRISES INC # 677	STOCK ORDER 06/16/25	\$ 692.62	
89055	FERGUSON ENTERPRISES INC # 677	STOCK ORDER 06/16/25	\$ 2,674.36	
89055	FERGUSON ENTERPRISES INC # 677	STOCK ORDER 06/16/25	\$ 48.27	
89055	FERGUSON ENTERPRISES INC # 677	SHOP SUPPLIES	\$ 294.70	
89056	GRAINGER INC	FBR SUPPLIES	\$ 53.81	
89056	GRAINGER INC	FBR SUPPLIES	\$ 461.94	
89056	GRAINGER INC	FBR SUPPLIES	\$ 965.75	
89056	GRAINGER INC	ROEMER SUPPLIES	\$ 53.79	
89056	GRAINGER INC	ROEMER SUPPLIES	\$ 73.80	
89056	GRAINGER INC	ROEMER SUPPLIES	\$ 101.70	
89057	HARMSCO INC	Cartridge filters for wells and treatment plants	\$ 10,699.94	
89057	HARMSCO INC	Cartridge filters for wells and treatment plants	\$ 10,699.94	
89058	I.U.O.E., LOCAL UNION NO. 12	I.U.O.E LOCAL 12 UNION DUES	\$ 501.25	
89058	I.U.O.E., LOCAL UNION NO. 12	I.U.O.E LOCAL 12 UNION DUES	\$ 501.25	
89059	I-15 LOGISTICS, LLC	CONTINGENCY/VALVE BOX DEP REFUNDS	\$ 960.00	
89059	I-15 LOGISTICS, LLC	CONTINGENCY/VALVE BOX DEP REFUNDS	\$ 34,185.83	
89060	JOHNSON'S HARDWARE	SHOP SUPPLIES	\$ 10.75	
89061	JPW COMMUNICATIONS, INC	Prop 218 Consulting Services	\$ 6,393.75	
89062	LEGAL SHIELD	EE Adjust	\$ (18.96)	
89062	LEGAL SHIELD	LEGALSHIELD	\$ 283.15	
89062	LEGAL SHIELD	LEGALSHIELD	\$ 264.11	
89063	MCCALLS METERS INC	Meter testing for all Production Meters	\$ 4,080.00	
89063	MCCALLS METERS INC	Hydrant Meter Calibrations	\$ 2,040.00	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT JULY 2025

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
89063	MCCALLS METERS INC	Annual Large Meter Testing	\$ 11,610.00	
89064	MICHAEL BAKER INTERNATIONAL, INC	Developement of Construction WaterMain I10 & Cedar		\$ 802.50
89065	NEW RESOURCES GROUP INC	OUTREACH PROGRAM	\$ 617.20	
89066	ORANGE COUNTY WINWATER WORKS	HYDRANT STOCK ORDER	\$ 1,020.10	
89066	ORANGE COUNTY WINWATER WORKS	6X1 SB TFCRC	\$ 799.10	
89067	PAUL THOMAS	RECEIPT BOOKS	\$ 532.71	
89068	PBK ARCHITECTS, INC.	PSA with PBK for Master Planning Services		\$ 11,900.00
89069	QUINN COMPANY	EQUIPMENT MAINTENANCE	\$ 2,123.46	
89069	QUINN COMPANY	EQUIPMENT MAINTENANCE	\$ 1,896.80	
89069	QUINN COMPANY	EQUIPMENT MAINTENANCE	\$ 1,244.61	
89069	QUINN COMPANY	EQUIPMENT MAINTENANCE	\$ 1,135.20	
89070	REGISTRAR OF VOTERS	NOVEMBER 2024 ELECTION	\$ 20.80	
89071	ROBERT HALF INTERNATIONAL INC	OUTSIDE LABOR LILIA MENDOZA 06/27/25	\$ 1,623.45	
89071	ROBERT HALF INTERNATIONAL INC	OUTSIDE LABOR-LILIANA FERNANDEZ 06/27/25	\$ 1,968.85	
89072	SDRMA (SPECIAL DISTRICT RISK	WORKERS COMP-2025-2026	\$ 106,340.98	
89073	TESCO CONTROLS INC	PRODUCTION SUPPLIES	\$ 618.75	
89073	TESCO CONTROLS INC	PRODUCTION SUPPLIES	\$ 65.51	
89073	TESCO CONTROLS INC	PRODUCTION SUPPLIES	\$ 8.40	
89073	TESCO CONTROLS INC	PRODUCTION SUPPLIES	\$ 65.51	
89074	TROJAN TECHNOLOGIES CORP	Trojan UV Service Contract	\$ 2,946.50	
89075	UNITED RENTALS NORTHWEST INC	Rental Charge for Temporary K-Rails on Riverside	\$ 2,344.86	
89076	VEOLIA WTS ANALYTICAL INSTRUMENTS INC	FBR TOC analyzer repair.	\$ 5,218.22	
89077	VERIZON WIRELESS PHONES	CELL PHONES/IPADS	\$ 5,582.58	
89077	VERIZON WIRELESS PHONES	CELL PHONES/IPADS	\$ 146.96	
89077	VERIZON WIRELESS PHONES	CELL PHONES/IPADS	\$ 1,119.85	
89078	WATER EDUCATION FOR LATINO LEADERS	WELL FELLOWSHIP PROGRAM	\$ 4,000.00	
89079	WESTERN WATER WORKS SUPPLY CO INC	61062 ORDER	\$ 418.07	
89079	WESTERN WATER WORKS SUPPLY CO INC	61062 ORDER	\$ 20.26	
89079	WESTERN WATER WORKS SUPPLY CO INC	61062 ORDER	\$ 473.02	
89080	YO FIRE	30324 ORDER	\$ 193.95	
89080	YO FIRE	BRASS ORDER	\$ 21.55	
89080	YO FIRE	BRASS ORDER	\$ 51.72	
89080	YO FIRE	BRASS ORDER	\$ 60.34	
89080	YO FIRE	BRASS ORDER	\$ 86.20	
89080	YO FIRE	BRASS ORDER	\$ 120.68	
89080	YO FIRE	BRASS ORDER	\$ 129.30	
89080	YO FIRE	BRASS ORDER	\$ 431.00	
89081	HOFFMAN, MOLLY	Customer Refund	\$ 450.66	
89082	Lowe, Isaura T.	Customer Refund	\$ 16.57	
89083	Wagner, Mayte Wagner Pineda & Gabriel	Customer Refund	\$ 58.71	
89084	Robles, Angela & Sergio	Customer Refund	\$ 73.80	
89085	BARNES, NEREYOA	Customer Refund	\$ 13.07	
89086	CONTRERAS, MARIANA	Customer Refund	\$ 32.41	
89087	MOSCA, MINERVA R	Customer Refund	\$ 46.65	
89088	LENNAR HOMES	Customer Refund	\$ 11.50	
89089	LENNAR HOMES	Customer Refund	\$ 11.50	
89090	LENNAR HOMES	Customer Refund	\$ 15.91	
89091	LENNAR CORP	Customer Refund	\$ 11.50	
89092	St LLC, Hope	Customer Refund	\$ 51.22	
89093	Adam, Mohamed	Customer Refund	\$ 57.67	
89094	QUADIENT FINANCE USA INC	POSTAGE FOR METER	\$ 2,021.09	
89095	Garzon, Maria	Customer Refund	\$ 39.56	
89096	Cruz, Dionicio	Customer Refund	\$ 129.78	
89097	QUEZADA, JOCELYN	Customer Refund	\$ 39.99	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT JULY 2025

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
89098	Kay Fisher	Customer Refund	\$ 55.84	
89099	LLC, Sky Living Investments,	Customer Refund	\$ 6.80	
89100	JR., GREGORY S. WHITE	Customer Refund	\$ 144.96	
89101	Norris, Renae & Joe	Customer Refund	\$ 20.64	
89102	LENNAR HOMES	Customer Refund	\$ 8.77	
89103	LENNAR HOMES	Customer Refund	\$ 33.84	
89104	LENNAR HOMES	Customer Refund	\$ 26.20	
89105	Arrellano, Ismael Gutierrez	Customer Refund	\$ 58.50	
89106	STARK, NICHOLAS	Customer Refund	\$ 24.17	
89107	Lam, Frank Thieng	Customer Refund	\$ 17.21	
89108	RICHMOND AMERICAN HOMES	Customer Refund	\$ 9.36	
89109	LOAHAVIROJ, SUTEERA	Customer Refund	\$ 10.66	
89110	MILES, KRISTIAN / SHELDRIK	Customer Refund	\$ 20.14	
89111	EL-CO CONTRACTORS INC	Customer Refund	\$ 1,800.00	
89112	AIRGAS USA LLC	SHOP SUPPLIES	\$ 326.84	
89113	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 14.42	
89113	AMAZON.COM SALES INC	OFFICE SUPPLIES-3 HOLE PUNCHER	\$ 107.73	
89114	AT&T INTERNET	INTERNET SVCS	\$ 144.45	
89115	AT&T LONG DISTANCE	ROEMER LONG DISTANCE	\$ 26.85	
89117	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	ENG INSPECTION FEE	\$ 958.70	
89117	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	ENG INSPECTION FEE	\$ 958.70	
89117	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	ENG INSPECTION FEE	\$ 958.70	
89117	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	ENG INSPECTION FEE	\$ 958.70	
89117	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	ENG INSPECTION FEE	\$ 958.70	
89117	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	ENG INSPECTION FEE	\$ 958.70	
89117	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	ENG INSPECTION FEE	\$ 958.70	
89117	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	ENG INSPECTION FEE	\$ 958.70	
89118	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE	\$ 903.70	
89118	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE	\$ 439.48	
89118	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE	\$ 273.47	
89119	GARDA CL WEST INC	JULY 2025 SERVICES	\$ 664.24	
89120	HARRIS & RUTH PAINTING CONTRACTING	Wrought iron fence repair	\$	7,500.00
89121	INLAND EMPIRE UTILITIES AGENCY	SERVICES MAY 2025	\$ 5,069.58	
89122	LOWES	ROEMER SUPPLIES	\$ 470.20	
89122	LOWES	ROEMER SUPPLIES	\$ 285.28	
89122	LOWES	ROEMER SUPPLIES	\$ (267.58)	
89122	LOWES	MAINTENANCE SUPPLIES	\$ 925.52	
89123	MACKAMUL, ROBERT	AFTERHOURS OT MEAL-4 GUYS	\$ 82.21	
89124	O'REILLY AUTO PARTS	ROEMER SUPPLIES	\$ 165.87	
89124	O'REILLY AUTO PARTS	MAINTENANCE SUPPLIES	\$ 78.60	
89124	O'REILLY AUTO PARTS	VEHICLES MAINTENANCE	\$ 235.97	
89124	O'REILLY AUTO PARTS	VEHICLES MAINTENANCE	\$ 358.16	
89124	O'REILLY AUTO PARTS	VEHICLES MAINTENANCE	\$ 183.16	
89125	RIALTO WATER SERVICES	FBR SVCS-05/19/25-06/16/25	\$ 1,221.48	
89125	RIALTO WATER SERVICES	HQ WATER SVC-05/22/25-06/18/25	\$ 180.07	
89126	SO CALIFORNIA EDISON	ROEMER-05/30/25-06/29/25	\$ 66,154.83	
89127	THE STANDARD	LIFE INSURANCE	\$ (27.73)	
89127	THE STANDARD	LIFE INSURANCE	\$ (0.60)	
89127	THE STANDARD	ER Adjusts	\$ (324.87)	
89127	THE STANDARD	ER Adjusts	\$ (266.32)	
89127	THE STANDARD	ER Adjusts	\$ (231.97)	
89127	THE STANDARD	ER Adjusts	\$ (109.98)	
89127	THE STANDARD	ER Adjusts	\$ (53.99)	
89127	THE STANDARD	AD&D	\$ 33.40	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT JULY 2025

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
89127	THE STANDARD	DEPENDENT LIFE	\$ 7.38	
89127	THE STANDARD	LIFE INSURANCE	\$ 246.46	
89127	THE STANDARD	LONG TERM DISABILITY	\$ 31.00	
89127	THE STANDARD	AD&D	\$ 334.56	
89127	THE STANDARD	DEPENDENT LIFE	\$ 100.86	
89127	THE STANDARD	LIFE INSURANCE	\$ 2,467.00	
89127	THE STANDARD	LONG TERM DISABILITY	\$ 2,573.79	
89127	THE STANDARD	AD&D	\$ 3.68	
89127	THE STANDARD	DEPENDENT LIFE	\$ 1.23	
89127	THE STANDARD	LIFE INSURANCE	\$ 27.13	
89127	THE STANDARD	LONG TERM DISABILITY	\$ 27.88	
89127	THE STANDARD	AD&D	\$ 29.30	
89127	THE STANDARD	DEPENDENT LIFE	\$ 6.15	
89127	THE STANDARD	LIFE INSURANCE	\$ 216.23	
89127	THE STANDARD	LONG TERM DISABILITY	\$ 24.11	
89127	THE STANDARD	AD&D	\$ 329.83	
89127	THE STANDARD	DEPENDENT LIFE	\$ 99.63	
89127	THE STANDARD	LIFE INSURANCE	\$ 2,432.12	
89127	THE STANDARD	LONG TERM DISABILITY	\$ 2,510.88	
89127	THE STANDARD	AD&D	\$ 29.30	
89127	THE STANDARD	DEPENDENT LIFE	\$ 6.15	
89127	THE STANDARD	LIFE INSURANCE	\$ 216.23	
89127	THE STANDARD	LONG TERM DISABILITY	\$ 24.11	
89127	THE STANDARD	AD&D	\$ 329.83	
89127	THE STANDARD	DEPENDENT LIFE	\$ 99.63	
89127	THE STANDARD	LIFE INSURANCE	\$ 2,432.12	
89127	THE STANDARD	LONG TERM DISABILITY	\$ 2,510.88	
89127	THE STANDARD	AD&D	\$ 326.15	
89127	THE STANDARD	DEPENDENT LIFE	\$ 98.40	
89127	THE STANDARD	LIFE INSURANCE	\$ 2,404.99	
89127	THE STANDARD	LONG TERM DISABILITY	\$ 2,493.17	
89127	THE STANDARD	AD&D	\$ 29.30	
89127	THE STANDARD	DEPENDENT LIFE	\$ 6.15	
89127	THE STANDARD	LIFE INSURANCE	\$ 216.23	
89127	THE STANDARD	LONG TERM DISABILITY	\$ 24.11	
89127	THE STANDARD	AD&D	\$ 29.30	
89127	THE STANDARD	DEPENDENT LIFE	\$ 6.15	
89127	THE STANDARD	LIFE INSURANCE	\$ 216.23	
89127	THE STANDARD	LONG TERM DISABILITY	\$ 24.11	
89127	THE STANDARD	AD&D	\$ 326.15	
89127	THE STANDARD	DEPENDENT LIFE	\$ 98.40	
89127	THE STANDARD	LIFE INSURANCE	\$ 2,404.99	
89127	THE STANDARD	LONG TERM DISABILITY	\$ 2,493.17	
89127	THE STANDARD	LIFE INSURANCE	\$ 0.60	
89127	THE STANDARD	EMPLOYEE AFTER-TAX	\$ 767.83	
89127	THE STANDARD	EMPLOYEE AFTER-TAX	\$ 785.77	
89127	THE STANDARD	ER Short Term Disability for Feb, 2025	\$ 349.11	
89127	THE STANDARD	ER Short Term Disability March, 2025	\$ 349.11	
89127	THE STANDARD	ER Short Term Disability April, 2025	\$ 349.83	
89127	THE STANDARD	ER Short Term Disability	\$ 354.87	
89127	THE STANDARD	ER Short Term Disability June, 2025	\$ 353.97	
89127	THE STANDARD	ER Short Term Disability for Feb, 2025	\$ 155.16	
89127	THE STANDARD	ER Short Term Disability March, 2025	\$ 155.16	
89127	THE STANDARD	ER Short Term Disability April, 2025	\$ 155.48	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT JULY 2025

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
89127	THE STANDARD	ER Short Term Disability	\$ 157.72	
89127	THE STANDARD	ER Short Term Disability June, 2025	\$ 157.32	
89127	THE STANDARD	ER Short Term Disability for Feb, 2025	\$ 155.16	
89127	THE STANDARD	ER Short Term Disability March, 2025	\$ 155.16	
89127	THE STANDARD	ER Short Term Disability April, 2025	\$ 155.48	
89127	THE STANDARD	ER Short Term Disability	\$ 157.72	
89127	THE STANDARD	ER Short Term Disability June, 2025	\$ 157.32	
89127	THE STANDARD	ER Short Term Disability for Feb, 2025	\$ 116.37	
89127	THE STANDARD	ER Short Term Disability March, 2025	\$ 116.37	
89127	THE STANDARD	ER Short Term Disability April, 2025	\$ 116.61	
89127	THE STANDARD	ER Short Term Disability	\$ 118.29	
89127	THE STANDARD	ER Short Term Disability June, 2025	\$ 117.99	
89127	THE STANDARD	ER Short Term Disability for Feb, 2025	\$ 426.69	
89127	THE STANDARD	ER Short Term Disability March, 2025	\$ 426.69	
89127	THE STANDARD	ER Short Term Disability April, 2025	\$ 427.57	
89127	THE STANDARD	ER Short Term Disability	\$ 433.73	
89127	THE STANDARD	ER Short Term Disability June, 2025	\$ 432.63	
89127	THE STANDARD	ER Short Term Disability for Feb, 2025	\$ 310.32	
89127	THE STANDARD	ER Short Term Disability March, 2025	\$ 310.32	
89127	THE STANDARD	ER Short Term Disability April, 2025	\$ 310.96	
89127	THE STANDARD	ER Short Term Disability	\$ 276.01	
89127	THE STANDARD	ER Short Term Disability June, 2025	\$ 314.64	
89127	THE STANDARD	ER Short Term Disability for Feb, 2025	\$ 232.74	
89127	THE STANDARD	ER Short Term Disability March, 2025	\$ 232.74	
89127	THE STANDARD	ER Short Term Disability April, 2025	\$ 233.22	
89127	THE STANDARD	ER Short Term Disability	\$ 236.58	
89127	THE STANDARD	ER Short Term Disability June, 2025	\$ 235.98	
89127	THE STANDARD	ER Short Term Disability for Feb, 2025	\$ 116.37	
89127	THE STANDARD	ER Short Term Disability March, 2025	\$ 116.37	
89127	THE STANDARD	ER Short Term Disability April, 2025	\$ 116.61	
89127	THE STANDARD	ER Short Term Disability	\$ 118.29	
89127	THE STANDARD	ER Short Term Disability June, 2025	\$ 117.99	
89127	THE STANDARD	ER Short Term Disability for Feb, 2025	\$ 155.16	
89127	THE STANDARD	ER Short Term Disability March, 2025	\$ 155.16	
89127	THE STANDARD	ER Short Term Disability April, 2025	\$ 155.48	
89127	THE STANDARD	ER Short Term Disability	\$ 157.72	
89127	THE STANDARD	ER Short Term Disability June, 2025	\$ 157.32	
89127	THE STANDARD	ER Short Term Disability for Feb, 2025	\$ 193.95	
89127	THE STANDARD	ER Short Term Disability March, 2025	\$ 193.95	
89127	THE STANDARD	ER Short Term Disability April, 2025	\$ 194.35	
89127	THE STANDARD	ER Short Term Disability	\$ 197.15	
89127	THE STANDARD	ER Short Term Disability June, 2025	\$ 196.65	
89127	THE STANDARD	ER Short Term Disability for Feb, 2025	\$ 310.32	
89127	THE STANDARD	ER Short Term Disability March, 2025	\$ 310.32	
89127	THE STANDARD	ER Short Term Disability April, 2025	\$ 310.96	
89127	THE STANDARD	ER Short Term Disability	\$ 354.87	
89127	THE STANDARD	ER Short Term Disability June, 2025	\$ 353.97	
89127	THE STANDARD	ER Short Term Disability for Feb, 2025	\$ 155.16	
89127	THE STANDARD	ER Short Term Disability March, 2025	\$ 155.16	
89127	THE STANDARD	ER Short Term Disability April, 2025	\$ 155.48	
89127	THE STANDARD	ER Short Term Disability	\$ 157.72	
89127	THE STANDARD	ER Short Term Disability June, 2025	\$ 157.32	
89127	THE STANDARD	ER Short Term Disability for Feb, 2025	\$ 38.79	
89127	THE STANDARD	ER Short Term Disability March, 2025	\$ 38.79	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT JULY 2025

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
89127	THE STANDARD	ER Short Term Disability April, 2025	\$ 38.87	
89127	THE STANDARD	ER Short Term Disability	\$ 39.43	
89127	THE STANDARD	ER Short Term Disability June, 2025	\$ 39.33	
89127	THE STANDARD	ER Short Term Disability for Feb, 2025	\$ 116.37	
89127	THE STANDARD	ER Short Term Disability March, 2025	\$ 116.37	
89127	THE STANDARD	ER Short Term Disability April, 2025	\$ 116.61	
89127	THE STANDARD	ER Short Term Disability	\$ 118.29	
89127	THE STANDARD	ER Short Term Disability June, 2025	\$ 117.99	
89127	THE STANDARD	ER Short Term Disability for Feb, 2025	\$ 193.95	
89127	THE STANDARD	ER Short Term Disability March, 2025	\$ 193.95	
89127	THE STANDARD	ER Short Term Disability April, 2025	\$ 194.35	
89127	THE STANDARD	ER Short Term Disability	\$ 197.15	
89127	THE STANDARD	ER Short Term Disability June, 2025	\$ 196.65	
89127	THE STANDARD	ER Short Term Disability for Feb, 2025	\$ 155.16	
89127	THE STANDARD	ER Short Term Disability March, 2025	\$ 155.16	
89127	THE STANDARD	ER Short Term Disability April, 2025	\$ 116.61	
89127	THE STANDARD	ER Short Term Disability	\$ 118.29	
89127	THE STANDARD	ER Short Term Disability June, 2025	\$ 117.99	
89132	TYLER TECHNOLOGIES INC	INSITE TRANSACTION FEES-04/01/25-06/30/25	\$ 61,478.26	
89132	TYLER TECHNOLOGIES INC	UTILITY BILLING NOTIFICATIONS	\$ 580.00	
89133	VEOLIA WTS ANALYTICAL INSTRUMENTS INC	PM For TOC at the FBR	\$ 463.39	
89133	VEOLIA WTS ANALYTICAL INSTRUMENTS INC	PM For TOC at the FBR	\$ 7,129.76	
89134	ACWA/JPIA	JPIA LEADERSHIP TRAINING-ROCKY WELBORN	\$ 2,095.00	
89135	AMAZON.COM SALES INC	New Romer Lab Displays 2025	\$	68.92
89135	AMAZON.COM SALES INC	New Romer Lab Displays 2025	\$	58.23
89135	AMAZON.COM SALES INC	New Romer Lab Displays 2025	\$	2,133.39
89135	AMAZON.COM SALES INC	New Romer Lab Displays 2025	\$	1,123.30
89135	AMAZON.COM SALES INC	New Romer Lab Displays 2025	\$	814.57
89135	AMAZON.COM SALES INC	New Romer Lab Displays 2025	\$	77.52
89135	AMAZON.COM SALES INC	WATER QUALITY SUPPLIES	\$ 203.45	
89135	AMAZON.COM SALES INC	ROEMER SUPPLIES	\$ 55.41	
89135	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 82.86	
89135	AMAZON.COM SALES INC	COMPUTER SUPPLIES	\$ 409.24	
89136	AQUA-METRIC SALES CO	4" to 8" Meter Order	\$	10,717.03
89137	AT&T	TELEMETRY LINE	\$ 64.04	
89138	BAVCO	WATER QUALITY SUPPLIES	\$ 121.80	
89139	BEL USA LLC	ORDER#DM8054223	\$ 759.93	
89140	CINTAS CORPORATION	JANITORIAL SERVICES-HQ	\$ 192.49	
89141	CINTAS CORPORATION NO 2	SAFETY SUPPLIES	\$ 188.15	
89141	CINTAS CORPORATION NO 2	SAFETY SUPPLIES	\$ 152.35	
89142	COLTON PUBLIC UTILITIES	WELL 18A ELECTRIC-05/27/25-06/26/25	\$ 2,436.90	
89143	CORE & MAIN LP	24" Repair Clamp	\$ 4,968.79	
89144	CUSTOM WATER, INC	Water Bottles - 2 pallets	\$ 1,327.76	
89145	DRINKBRANDERS	Camper mugs	\$ 1,538.27	
89146	EARTHCAM INC	LIVE STREAM SOFTWARE	\$	450.00
89147	EZ RIG CRANES, INC	Sample Station Upgrades	\$ 8,757.27	
89148	FERGUSON ENTERPRISES INC # 677	MAINTENANCE SUPPLIES	\$ 829.68	
89149	GRAINGER INC	ROEMER SUPPLIES	\$ 876.68	
89149	GRAINGER INC	ROEMER SUPPLIES	\$ 628.08	
89149	GRAINGER INC	ROEMER SUPPLIES	\$ 281.42	
89150	GREEN MEDIA CREATIONS INC	Mother's Day Workshop	\$ 2,531.86	
89151	INLAND EMPIRE UTILITIES AGENCY	SERVICES MAY 2025	\$ 1,594.76	
89152	JOHNSON'S HARDWARE	PRODUCTION SUPPLIES	\$ 36.62	
89152	JOHNSON'S HARDWARE	PRODUCTION SUPPLIES	\$ 15.07	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT JULY 2025

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
89152	JOHNSON'S HARDWARE	WATER QUALITY SUPPLIES	\$ 187.30	
89152	JOHNSON'S HARDWARE	WATER QUALITY SUPPLIES	\$ 34.47	
89152	JOHNSON'S HARDWARE	WATER QUALITY SUPPLIES	\$ 353.39	
89152	JOHNSON'S HARDWARE	FBR SUPPLIES	\$ 102.55	
89152	JOHNSON'S HARDWARE	MAINTENANCE SUPPLIES	\$ 26.43	
89152	JOHNSON'S HARDWARE	MAINTENANCE SUPPLIES	\$ 2.37	
89153	MARIPOSA LANDSCAPES INC	Landscape repair well 54	\$	2,051.53
89153	MARIPOSA LANDSCAPES INC	Landscape Maintenance Service	\$ 1,366.64	
89153	MARIPOSA LANDSCAPES INC	Landscape Maintenance Service	\$ 6,134.34	
89154	MCCALLS METERS INC	METERS SUPPLIES	\$ 55.00	
89154	MCCALLS METERS INC	Anual Large Meter Testing	\$ 1,185.25	
89154	MCCALLS METERS INC	Anual Large Meter Testing	\$ 7,764.13	
89155	MIKE ROQUET CONSTRUCTION, INC.	Street Paving	\$ 12,348.36	
89155	MIKE ROQUET CONSTRUCTION, INC.	Street Paving	\$ 1,441.20	
89156	MONTELONGO, ERNEST	MEDICARE PART B REIMB-APRIL-JUNE 2025	\$ 555.00	
89157	MONTELONGO, TERESA E	MEDICARE PART B REIMB-APRIL-JUNE 2025	\$ 555.00	
89158	ORANGE COAST PETROLEUM EQUIPMENT INC	Diesel tank equipment repair	\$ 1,516.81	
89159	O'REILLY AUTO PARTS	VEHICLE MAINTENANCE	\$ 81.85	
89159	O'REILLY AUTO PARTS	VEHICLE MAINTENANCE	\$ 64.62	
89160	RIALTO WATER SERVICES	WELL#16 05/30/25-06/23/25	\$ 34.53	
89161	SAN BERNARDINO COUNTY RECORDER	LIEN RELEASE 2010-0197183	\$ 20.00	
89162	SO CALIFORNIA EDISON	S END SHOP	\$ 106.28	
89163	STATE WATER RESOURCES CONTROL BOARD	T5 CERTIFICATION	\$ 105.00	
89164	THE GAS COMPANY	HQ GAS BILL-06/09/25-07/09/25	\$ 21.28	
89165	THE STANDARD	EE Adjusts	\$ (847.22)	
89165	THE STANDARD	AD&D	\$ 313.01	
89165	THE STANDARD	DEPENDENT LIFE	\$ 94.71	
89165	THE STANDARD	LIFE INSURANCE	\$ 2,308.10	
89165	THE STANDARD	LIFE INSURANCE	\$ 27.13	
89165	THE STANDARD	LONG TERM DISABILITY	\$ 2,392.25	
89165	THE STANDARD	AD&D	\$ 29.30	
89165	THE STANDARD	DEPENDENT LIFE	\$ 6.15	
89165	THE STANDARD	LIFE INSURANCE	\$ 216.23	
89165	THE STANDARD	LONG TERM DISABILITY	\$ 24.11	
89165	THE STANDARD	EMPLOYEE AFTER-TAX	\$ 774.43	
89165	THE STANDARD	STD - Short Term Disability no code setup	\$ 313.84	
89165	THE STANDARD	STD - Short Term Disability no code setup	\$ 156.92	
89165	THE STANDARD	STD - Short Term Disability no code setup	\$ 156.92	
89165	THE STANDARD	STD - Short Term Disability no code setup	\$ 117.69	
89165	THE STANDARD	STD - Short Term Disability no code setup	\$ 431.53	
89165	THE STANDARD	STD - Short Term Disability no code setup	\$ 274.61	
89165	THE STANDARD	STD - Short Term Disability no code setup	\$ 235.38	
89165	THE STANDARD	STD - Short Term Disability no code setup	\$ 117.69	
89165	THE STANDARD	STD - Short Term Disability no code setup	\$ 156.92	
89165	THE STANDARD	STD - Short Term Disability no code setup	\$ 196.15	
89165	THE STANDARD	STD - Short Term Disability no code setup	\$ 353.07	
89165	THE STANDARD	STD - Short Term Disability no code setup	\$ 156.92	
89165	THE STANDARD	STD - Short Term Disability no code setup	\$ 39.23	
89165	THE STANDARD	STD - Short Term Disability no code setup	\$ 117.69	
89165	THE STANDARD	STD - Short Term Disability no code setup	\$ 156.92	
89165	THE STANDARD	STD - Short Term Disability no code setup	\$ 117.69	
89166	THE STANDARD - VISION	VISION MES	\$ 15.34	
89166	THE STANDARD - VISION	VISION MES	\$ 184.08	
89166	THE STANDARD - VISION	VISION VSP	\$ 1,356.54	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT JULY 2025

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
89166	THE STANDARD - VISION	VISION MES	\$ 15.34	
89166	THE STANDARD - VISION	VISION VSP	\$ 78.64	
89166	THE STANDARD - VISION	EE Adjusts	\$ 43.64	
89166	THE STANDARD - VISION	Retirees	\$ 530.82	
89167	THERMO ELECTRON NORTH AMERICA LLC	Dionex IC Pure Parts	\$ 2,576.17	
89168	TRI CITIES ANSWERING SERVICE & CALL CTR	ANSWERING SERVICE	\$ 857.05	
89169	UNDERGROUND SERVICE ALERT	NEW TICKETS	\$ 217.84	
89169	UNDERGROUND SERVICE ALERT	NEW TICKETS	\$ 478.05	
89170	USA BLUEBOOK	FBR SUPPLIES	\$ 671.81	
89170	USA BLUEBOOK	ROEMER CHEMICALS	\$ 994.63	
89170	USA BLUEBOOK	ENG SUPPLIES CREDIT	\$ (124.13)	
89171	YO FIRE	WATER QUALITY SUPPLIES	\$ 380.36	
89171	YO FIRE	WATER QUALITY SUPPLIES	\$ 75.43	
89171	YO FIRE	WATER QUALITY SUPPLIES	\$ 126.07	
89171	YO FIRE	MAINTENANCE SUPPLIES	\$ 426.69	
89171	YO FIRE	South Fontana Hydrant Parts Order	\$	6.47
89171	YO FIRE	South Fontana Hydrant Parts Order	\$	119.60
89171	YO FIRE	South Fontana Hydrant Parts Order	\$	2,063.41
89171	YO FIRE	South Fontana Hydrant Parts Order	\$	19,782.90
89171	YO FIRE	South Fontana Hydrant Parts Order	\$	38.79
89172	AGUILUZ, AMBER MARISSA	Customer Refund	\$ 173.70	
89173	Avila, Jose & Laurie	Customer Refund	\$ 540.00	
89174	Rexz Enterprise LLC	Customer Refund	\$ 36.14	
89175	ROMAN, MARLEANA	Customer Refund	\$ 60.75	
89176	LENNAR HOMES	Customer Refund	\$ 20.61	
89177	Del Rio, Miguel Angel Beltran	Customer Refund	\$ 51.41	
89178	SANCHEZ, MIGUEL	Customer Refund	\$ 19.10	
89179	Welcker, Brandin	Customer Refund	\$ 19.83	
89180	Ramstad, Jennifer	Customer Refund	\$ 73.10	
89181	Brandt, Jonathan	Customer Refund	\$ 74.20	
89182	WHEELER PAVING INC.	Customer Refund	\$ 3,000.88	
89183	HARDY & HARPER INC	Customer Refund	\$ 3,466.96	
89184	GARCIA, HOMMY	Customer Refund	\$ 39.83	
89185	Delpilar, Luis Enrique Carrera	Customer Refund	\$ 9.91	
89186	Alvarez, Brandon	Customer Refund	\$ 73.53	
89187	DEL CARMEN CAMPOS, REINA	Customer Refund	\$ 46.04	
89188	LENNAR HOMES	Customer Refund	\$ 5.63	
89189	CASTRO, J. GUADALUPE	Customer Refund	\$ 40.84	
89190	Cuevas, Bruno	Customer Refund	\$ 4.04	
89191	LANDSEA FONTANA LLC	Customer Refund	\$ 524.51	
89192	AMAZON.COM SALES INC	New Romer LAb Displays 2025	\$	150.81
89192	AMAZON.COM SALES INC	New Romer LAb Displays 2025	\$	183.12
89192	AMAZON.COM SALES INC	New Romer LAb Displays 2025	\$	193.51
89192	AMAZON.COM SALES INC	New Romer LAb Displays 2025	\$	581.82
89192	AMAZON.COM SALES INC	New Romer LAb Displays 2025	\$	649.06
89192	AMAZON.COM SALES INC	New Romer LAb Displays 2025	\$	697.75
89192	AMAZON.COM SALES INC	New Romer LAb Displays 2025	\$	615.47
89192	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 95.79	
89193	AQUA-METRIC SALES CO	METER & REGISTER ORDER	\$ 5,540.62	
89193	AQUA-METRIC SALES CO	METER & REGISTER ORDER	\$ 1,491.58	
89194	AUTOZONE STORES LLC	VEHICLE MAINTENANCE	\$ 58.59	
89195	CALIFORNIA MUNICIPAL UTILITIES ASSOCIATION	ANUAL DUES	\$ 6,458.00	
89196	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	ENCROACHMENT PERMIT	\$ 958.70	
89196	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	ENCROACHMENT PERMIT	\$ 958.70	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT JULY 2025

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
89196	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	ENCROACHMENT PERMIT	\$ 958.70	
89196	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	ENCROACHMENT PERMIT	\$ 958.70	
89196	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	INSPECTION/STREET WORK FEES	\$ 958.70	
89196	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	INSPECTION/STREET WORK FEES	\$ 958.70	
89196	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	INSPECTION/STREET WORK FEES	\$ 958.70	
89196	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	INSPECTION/STREET WORK FEES	\$ 958.70	
89196	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	INSPECTION/STREET WORK FEES	\$ 958.70	
89196	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	INSPECTION/STREET WORK FEES	\$ 958.70	
89196	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	INSPECTION/STREET WORK FEES	\$ 958.70	
89196	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	INSPECTION/STREET WORK FEES	\$ 958.70	
89196	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	INSPECTION/STREET WORK FEES	\$ 958.70	
89196	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	INSPECTION/STREET WORK FEES	\$ 958.70	
89196	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	INSPECTION/STREET WORK FEES	\$ 958.70	
89197	CITY OF SAN BERNARDINO	LYTLE CREEK STREAMFLOW-JUNE 2025	\$ 12,959.92	
89198	CORE & MAIN LP	1.5" & 2" KAMSTRUP ORDER	\$ 1,489.85	
89198	CORE & MAIN LP	STOCK ORDER 06-04-25	\$ 77.55	
89198	CORE & MAIN LP	STOCK ORDER 06-04-25	\$ 57.27	
89198	CORE & MAIN LP	STOCK ORDER 06-04-25	\$ 105.12	
89198	CORE & MAIN LP	STOCK ORDER 06-04-25	\$ 208.85	
89198	CORE & MAIN LP	STOCK ORDER 06-04-25	\$ 435.39	
89198	CORE & MAIN LP	STOCK ORDER 06-04-25	\$ 605.77	
89198	CORE & MAIN LP	STOCK ORDER 06-04-25	\$ 1,296.15	
89198	CORE & MAIN LP	STOCK ORDER 06-04-25	\$ 69.11	
89198	CORE & MAIN LP	STOCK ORDER 06-04-25	\$ 140.51	
89199	CPS HR CONSULTING	RATE STUDY 2025	\$ 1,885.00	
89199	CPS HR CONSULTING	RATE STUDY 2025	\$ 10,157.50	
89200	ECLIPSE MAPPING AND GIS LLC	Eos Gold Base Station Kit, SIM + LAN	\$	14,448.46
89201	FERGUSON ENTERPRISES INC # 677	BRASS COUPLING ORDER	\$ 455.27	
89201	FERGUSON ENTERPRISES INC # 677	BRASS COUPLING ORDER	\$ 536.27	
89201	FERGUSON ENTERPRISES INC # 677	STOCK ORDER 06/16/25	\$ 486.64	
89202	GARDA CL WEST INC	ARMORED TRANSPORT-JUNE 2025	\$ 3.67	
89203	GLADWELL GOVERNMENTAL SERVICES INC	Records Retention Services	\$ 3,450.00	
89203	GLADWELL GOVERNMENTAL SERVICES INC	Records Retention Services	\$ 2,550.00	
89204	GRAINGER INC	PRODUCTION SUPPLIES	\$ 542.28	
89204	GRAINGER INC	ENGINEERING SUPPLIES	\$ 663.40	
89205	HARRIS & RUTH PAINTING CONTRACTING	Painting exterior filter #3 Roemer	\$	7,400.00
89205	HARRIS & RUTH PAINTING CONTRACTING	Painting filter number1 exterior	\$	7,400.00
89206	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 9.03	
89206	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 134.56	
89206	HOME DEPOT	MICROWAVE	\$ 188.56	
89207	JOHNSON'S HARDWARE	MAINTENANCE SUPPLIES	\$ 27.99	
89207	JOHNSON'S HARDWARE	MAINTENANCE SUPPLIES	\$ (44.16)	
89207	JOHNSON'S HARDWARE	MAINTENANCE SUPPLIES	\$ 110.19	
89208	MCCALLS METERS INC	McCall's Meter testing FBR Plant	\$ 1,275.00	
89208	MCCALLS METERS INC	McCall's meter testing OPR Plant	\$ 1,275.00	
89209	MICHAEL BAKER INTERNATIONAL, INC	Developement of Construction WaterMain I10 & Cedar	\$	168.75
89210	OCCUPATIONAL HEALTH CENTERS OF CALIFORNIA, A MEDICAL	HR SERVICES	\$ 729.00	
89211	ORANGE COUNTY WINWATER WORKS	HYDRANT STOCK ORDER	\$ 6,764.63	
89212	P&S TRUCK SUPPLY INC.	EQUIPMENT MAINTENANCE	\$ 130.07	
89213	PINNACLE PETROLEUM INC	Gasoline and Diesel for Fleet	\$ 4,595.99	
89213	PINNACLE PETROLEUM INC	Gasoline and Diesel for Fleet	\$ 11,281.16	
89214	RIALTO WATER SERVICES	ROEMER-05/31/25-06/30/25	\$ 72.51	
89215	ROBERT HALF INTERNATIONAL INC	OUTSIDE LABOR-LILIA MENDOZA 7/18/25	\$ 2,109.30	
89215	ROBERT HALF INTERNATIONAL INC	OUTSIDE LABOR-LILIANA FERNANDEZ	\$ 2,073.70	
89216	SAN BERNARDINO COUNTY ATC CONTROLLER DIVISION	2025-2026 LAFCO FEES	\$ 20,000.00	
89217	SB COUNTY FIRE PROTECTION DISTRICT	PERMIT FEES WELL#41	\$ 467.00	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT JULY 2025

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
89217	SB COUNTY FIRE PROTECTION DISTRICT	PERMIT FEES WELL#24	\$ 467.00	
89217	SB COUNTY FIRE PROTECTION DISTRICT	PERMIT FEES WELL#2	\$ 467.00	
89217	SB COUNTY FIRE PROTECTION DISTRICT	PERMIT FEES WELL#8A	\$ 467.00	
89217	SB COUNTY FIRE PROTECTION DISTRICT	PERMIT FEES BLF	\$ 467.00	
89218	SO CALIFORNIA EDISON	WELL#22 FY 24/25	\$ 5.03	
89218	SO CALIFORNIA EDISON	WELL#22 FY 25/26	\$ 3.50	
89218	SO CALIFORNIA EDISON	ELECTRICITY VARIOUS LOCATIONS	\$ 19,197.33	
89218	SO CALIFORNIA EDISON	ELECTRICITY VARIOUS LOCATIONS	\$ 78,571.45	
89218	SO CALIFORNIA EDISON	ELECTRICITY VARIOUS LOCATIONS	\$ 111,868.67	
89218	SO CALIFORNIA EDISON	19920 COUNTRY CLUB/WELL#17 FY 24/25	\$ 6,537.30	
89218	SO CALIFORNIA EDISON	19920 COUNTRY CLUB/WELL#17	\$ 4,249.18	
89218	SO CALIFORNIA EDISON	ELECTRICITY VARIOUS LOCATIONS	\$ 24,080.93	
89218	SO CALIFORNIA EDISON	19920 COUNTRY CLUB/WELL#17 FY 24/25	\$ 337.56	
89218	SO CALIFORNIA EDISON	19920 COUNTRY CLUB/WELL#17	\$ 219.31	
89218	SO CALIFORNIA EDISON	WELL#6 FY 24/25	\$ 20,309.61	
89218	SO CALIFORNIA EDISON	WELL#6 FY 25/26	\$ 13,201.24	
89218	SO CALIFORNIA EDISON	WELL#11X FY 24/25	\$ 15.69	
89218	SO CALIFORNIA EDISON	WELL# 11X FY 25/26	\$ 11.48	
89218	SO CALIFORNIA EDISON	ELECTRICITY VARIOUS LOCATIONS	\$ 2,481.98	
89218	SO CALIFORNIA EDISON	ELECTRICITY VARIOUS LOCATIONS	\$ 22,756.35	
89218	SO CALIFORNIA EDISON	ELECTRICITY VARIOUS LOCATIONS	\$ 522.37	
89218	SO CALIFORNIA EDISON	ELECTRICITY VARIOUS LOCATIONS	\$ 245.01	
89218	SO CALIFORNIA EDISON	ELECTRICITY VARIOUS LOCATIONS	\$ 5,679.51	
89219	THE GAS COMPANY	ROEMER-06/03/25-07/02/25	\$ 16.45	
89220	TINK LLC	Customer Refund	\$ 75.57	
89221	Soto, Laura	Customer Refund	\$ 104.87	
89222	LLC, 1521 S Althea	Customer Refund	\$ 100.44	
89223	Darabuwad, Moujahed	Customer Refund	\$ 16.58	
89224	LLC, AJA HOUSING	Customer Refund	\$ 82.95	
89225	LENNAR HOMES	Customer Refund	\$ 7.06	
89226	Brannon, Gregory	Customer Refund	\$ 18.05	
89227	RICHMOND AMERICAN HOMES	Customer Refund	\$ 17.23	
89228	RICHMOND AMERICAN HOMES	Customer Refund	\$ 21.49	
89229	JONES, JUDY	Customer Refund	\$ 189.36	
89230	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 65.49	
89230	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 86.15	
89230	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 27.80	
89230	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 32.27	
89231	ANDREW METZGER	PHOTO SHOOT JUNE 5	\$ 1,630.00	
89232	CALIFORNIA STRATEGIES & ADVOCACY LLC	State Lobbyist Services-JUL 2025	\$ 12,500.00	
89233	CINTAS CORPORATION	JANITORIAL SERVICES-HQ	\$ 192.49	
89234	CITY OF RIALTO	UTILITY USER TAX JUNE 2025	\$ 8,014.53	
89234	CITY OF RIALTO	UTILITY USER TAX JUNE 2025	\$ (179.81)	
89235	COASTAL BUILDING SERVICES INC	Janitorial Services	\$ 185.00	
89235	COASTAL BUILDING SERVICES INC	Janitorial Services	\$ 1,668.52	
89235	COASTAL BUILDING SERVICES INC	Janitorial Services	\$ 1,721.00	
89236	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 1,724.27	
89236	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 1,118.43	
89236	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 1,724.14	
89236	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 1,118.34	
89236	COLONIAL SUPPLEMENTAL INSURANCE	EE Adjust	\$ 0.01	
89237	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE 06/14/25-07/13/25	\$ 5.33	
89237	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE 06/14/25-07/13/25	\$ 6.58	
89238	FAST SERVICE	CUSTOMER SVCS-APRIL/MAY/JUNE 2025	\$ 593.00	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT JULY 2025

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
89239	FEDEX	MAILING FEES	\$ 39.79	
89240	FERGUSON ENTERPRISES INC # 677	FORD BRASS ORDER	\$ 672.45	
89240	FERGUSON ENTERPRISES INC # 677	STOCK ORDER 03/17/25	\$ 267.20	
89240	FERGUSON ENTERPRISES INC # 677	STOCK ORDER 04/01/2025	\$ 2,308.39	
89241	FIFTH ASSET INC DBA DEBTBOOK	SUBSCRIPTION FY 2025-2026	\$ 3,000.00	
89242	FMB TRUCK OUTFITTERS, INC.	Lightbar, Tool Boxes, Side Steps for New Trucks	\$	5,233.63
89243	FRONTIER PRECISION, INC	Skydio X10 Starter Kit - Drone with training	\$	25,803.40
89244	GOLDEN WEST FENCE	Well 30 Wrought Iron Fence and Gates	\$	3,519.76
89245	GRAINGER INC	WATER QUALITY SUPPLIES	\$ 880.80	
89245	GRAINGER INC	FBR SUPPLIES	\$ 125.50	
89245	GRAINGER INC	FBR SUPPLIES	\$ 535.84	
89245	GRAINGER INC	FBR SUPPLIES	\$ 988.02	
89246	HARRIS & RUTH PAINTING CONTRACTING	Painting of Arsenic Plant	\$	39,155.00
89247	I.U.O.E., LOCAL UNION NO. 12	I.U.O.E LOCAL 12 UNION DUES	\$ 462.00	
89247	I.U.O.E., LOCAL UNION NO. 12	I.U.O.E LOCAL 12 UNION DUES	\$ 462.00	
89248	JOHNSON'S HARDWARE	WATER QUALITY SUPPLIES	\$ 114.17	
89248	JOHNSON'S HARDWARE	WATER QUALITY SUPPLIES	\$ 125.03	
89249	LAURA ANN STEPHEN	LOBBYIST APRIL 2024	\$ 243.50	
89250	LEGAL SHIELD	LEGALSHIELD	\$ 230.79	
89250	LEGAL SHIELD	LEGALSHIELD	\$ 249.66	
89250	LEGAL SHIELD	EE Adjust	\$ 18.95	
89251	P&S TRUCK SUPPLY INC.	FEES	\$ 25.48	
89252	PACK N MAIL	CUSTOMER SVCS-APRIL/MAY/JUNE 2025	\$ 260.00	
89253	PIXSTER PHOTOBOOTH LLC	PHOTO BOOTH EMPLOYEE/ER SEMINAR	\$ 895.00	
89254	RAFTELIS FINANCIAL CONSULTANTS INC	Financial Plan and Water Rate Structure Study 2023	\$ 2,835.00	
89255	RIALTO WATER SERVICES	FBR SERVICES06/16/25-07/14/25	\$ 673.50	
89255	RIALTO WATER SERVICES	FBR SERVICES06/16/25-07/14/25	\$ 673.26	
89256	ROBERT HALF INTERNATIONAL INC	OUTSIDE LABOR 6/20/25 LILIA MENDOZA	\$ 1,516.80	
89256	ROBERT HALF INTERNATIONAL INC	OUTSIDE LABOR 06/20/25-LILIANA FERNANDEZ	\$ 1,491.20	
89256	ROBERT HALF INTERNATIONAL INC	OUTSIDE LABOR 7/04/25-LILIA MENDOZA	\$ 1,516.80	
89256	ROBERT HALF INTERNATIONAL INC	OUTSIDE LABOR 7/04/25-LILIANA FERNANDEZ	\$ 1,135.88	
89256	ROBERT HALF INTERNATIONAL INC	OUTSIDE LABOR 7/11/25-LILIA MENDOZA	\$ 1,516.80	
89256	ROBERT HALF INTERNATIONAL INC	OUTSIDE LABOR 7/11/25-LILIANA FERNANDEZ	\$ 1,491.20	
89257	S&J SUPPLY CO INC	11.92" SERVICE SADDLE	\$ 283.59	
89258	SAN BERNARDINO COUNTY RECORDER	LIEN RELEASE	\$ 20.00	
89259	SO CALIFORNIA EDISON	BLF ELECTRICITY	\$ 138.97	
89259	SO CALIFORNIA EDISON	BLF ELECTRICTY	\$ 175.45	
89260	SOUTHERN CALIFORNIA WATER COALITION	MEMBERSHIP FY 2025-2026	\$ 5,000.00	
89261	STETSON ENGINEERS INC	Stetson -Rialto Basin Groundwater Mngmt Plan	\$ 1,741.56	
89261	STETSON ENGINEERS INC	Stetson -Rialto Basin Groundwater Mngmt Plan	\$ 1,741.57	
89261	STETSON ENGINEERS INC	Stetson -Rialto Basin Groundwater Mngmt Plan	\$ 1,741.56	
89261	STETSON ENGINEERS INC	Stetson -Rialto Basin Groundwater Mngmt Plan	\$ 1,741.56	
89262	THE PUN GROUP LLP	Auditing Services	\$ 5,000.00	
89262	THE PUN GROUP LLP	Auditing Services	\$ 20,000.00	
89263	THERMO ELECTRON NORTH AMERICA LLC	Dionex Parts	\$ 1,998.14	
89263	THERMO ELECTRON NORTH AMERICA LLC	Dionex Parts	\$ 6,043.24	
89264	ULINE	SHOP SUPPLIES	\$ 118.61	
89265	UNITED RENTALS NORTHWEST INC	K Rail Rental for Emergency 24" Repair	\$ 2,344.86	
89266	USA BLUEBOOK	FBR SUPPLIES	\$ 783.40	
89267	YO FIRE	Flex Coupling for Emergency 24" Repair	\$ 3,113.98	
DFT0004608	PCL CONSTRUCTION INC	Design and Construction of Roemer Upgrade	\$	628,546.20
DFT0004608	PCL CONSTRUCTION INC	RETENTION	\$	(31,427.31)
DFT0004609	TRUST OPERATIONS/CT-AZ	RETENTION FOR PCL	\$	31,427.31
DFT0004640	PCL CONSTRUCTION INC	Design and Construction of Roemer Upgrade	\$	1,547,061.83

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
JULY 2025

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
DFT0004640	PCL CONSTRUCTION INC	RETENTION	\$	(77,353.09)
DFT0004641	TRUST OPERATIONS/CT-AZ	RETENTION FOR PCL	\$	77,353.09
SUBTOTALS			\$ 1,631,883.05	\$ 2,585,037.83
GRAND TOTAL			\$ 4,216,920.88	

Exhibit B

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

Report Month	Description	From	To	Gross Wages Paid
July 2025	Pay Period - Separation	06/21/25	07/04/25	1,515.84
July 2025	Pay Period #1	06/01/25	06/30/25	9,751.05
July 2025	Pay Period #14	06/20/25	07/04/25	466,932.13
July 2025	Pay Period #15	07/04/25	07/18/25	429,103.28
Total for July 2025				<u>905,786.46</u>

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

Date	Item	Check No. or EFT	Amount
07/02/25	Separation	None	-
07/10/25	Monthly Pay Period #7	None	-
07/10/25	Pay Period #14	None	-
07/24/25	Pay Period #15	9006-9007	3,993.12
	Total Checks		3,993.12
07/02/25	Separation Direct Deposit	EFT	965.91
07/02/25	Federal Tax Withheld Social Security & Medicare	EFT	566.28
07/02/25	State Tax Withheld	EFT	100.05
07/10/25	Monthly Pay Period #7 Direct Deposits	EFT	8,581.50
07/10/25	Federal Tax Withheld Social Security & Medicare	EFT	1,862.14
07/10/25	State Tax Withheld	EFT	103.26
07/10/25	Pay Period #14 Direct Deposits	EFT	308,644.65
07/10/25	Federal Tax Withheld Social Security & Medicare	EFT	126,882.32
07/10/25	State Tax Withheld and State Disability Insurance	EFT	23,006.81
07/10/25	Lincoln Deferred Compensation Withheld	EFT	14,897.55
07/10/25	Lincoln - 401a	EFT	23,075.00
07/10/25	Lincoln - ROTH	EFT	739.05
07/10/25	Lincoln - Employer Match Benefit	EFT	3,939.71
07/10/25	Nationwide Deferred Compensation Withheld	EFT	6,461.44
07/10/25	Nationwide 401a	EFT	-
07/10/25	Nationwide ROTH	EFT	100.00
07/10/25	Nationwide - Employer Match Benefit	EFT	1,825.00
07/10/25	CalPERS Retirement - Classic (EPMC and ER contribution)	EFT	41,943.84
07/10/25	CalPERS Retirement - 2nd Tier (EE and ER contribution)	EFT	25,372.35
07/10/25	ExpertPay - California State Disbursement	EFT	1,544.28
07/10/25	Sterling Administration	EFT	1,837.48
07/24/25	Pay Period #15 Direct Deposits	EFT	281,911.91
07/24/25	Federal Tax Withheld Social Security & Medicare	EFT	111,359.76
07/24/25	State Tax Withheld and State Disability Insurance	EFT	20,793.55
07/24/25	Lincoln Deferred Compensation Withheld	EFT	14,092.62
07/25/25	Lincoln - 401a	EFT	575.00
07/25/25	Lincoln ROTH	EFT	746.47
07/24/25	Lincoln - Employer Match Benefit	EFT	3,864.71
07/24/25	Nationwide Deferred Compensation Withheld	EFT	6,511.44
07/24/25	Nationwide - 401a Employer Match Benefit	EFT	1,000.00
07/25/25	Nationwide - ROTH	EFT	100.00
07/24/25	Nationwide - Employer Match Benefit	EFT	850.00
07/25/25	CalPERS Retirement - Classic (EPMC and ER contribution)	EFT	41,829.03
07/25/25	CalPERS Retirement - 2nd Tier (EE and ER contribution)	EFT	27,054.51
07/24/25	ExpertPay - California State Disbursement	EFT	1,544.10
07/24/25	Sterling Administration	EFT	1,837.48
07/17/25	Employment Development Dept. - QE 06/30/2025	EFT	744.00
07/25/25	CalPERS OPEB Contribution CERBT ARC FY24/25 & FY25/26	EFT	1,212,620.00
	Total EFT		2,318,250.96
	Grand Total Payroll Cash		2,322,244.08



STAFF REPORT

DATE: August 11, 2025
TO: Finance Committee
FROM: Jose Velasquez, Chief Financial Officer
SUBJECT: Treasurer's Report - June 2025

STRATEGIC GOAL:

Strategic Goal 6 – Demonstrate Effective Financial Stewardship

D. Maintain a Data Driven Approach and Financial-Based Decision-Making

MEETING HISTORY:

N/A

BACKGROUND:

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

DISCUSSION:

West Valley Water District ("District") contracts with the Clifton Larson Allen LLP to prepare the monthly Treasurer's Report. This is an independent report that opines on the investment balances, classifications, and activity. This report also examines the District's investment policy to ensure that it follows the State of California's Local Agency Investment Guidelines (Government Code Section 53601(b)). The Treasurer Report for the month of June 2025 is presented to the Finance Committee for review and discussion. The report is being finalized and will be provided the night of the meeting as **Exhibit A**.

FISCAL IMPACT:

The monthly cost of \$3,100 for completion of the report was included in the FY 2024-25 annual budget.

REQUESTED ACTION:

Forward a recommendation to the Board of Directors to approve the June 2025 Treasurer's Report.

Attachments

[Exhibit A - Treasurer Report June 2025.pdf](#)

EXHIBIT A

West Valley Water District
Cash, Investment & Reserve Balances - June 30, 2025

Institution/Investment Type	May 2025 Balance	June 2025 Balance	OPERATING CASH	Minimum Balance	Target Balance	Maximum Balance
Funds Under Control of the District:			Balance Available for Daily Operations	\$ 34,106,747.58	\$ 36,196,854.04	\$ 27,143,231.50
District Cash Drawers	\$ 4,300.00	\$ 4,300.00	Total Operating Cash	\$ 34,106,747.58	\$ 36,196,854.04	\$ 27,143,231.50
	\$ 4,300.00	\$ 4,300.00	UNRESTRICTED RESERVES			
Checking and Savings:			CAPITAL RESERVES			
Chase - General Government Checking	\$ 1,465,404.36	\$ 859,712.46	Capital Project Account - 100% FY 24-25	\$ 23,644,000.00	\$ 23,644,000.00	\$ 25,000,000.00
Chase - Special Rebate Checking	\$ -	\$ -	Capital Project Account-25% FY 25-26	\$ 2,432,833.00	\$ 2,432,833.00	\$ 8,000,000.00
Chase - UTC Routine Checking	\$ 5,000.56	\$ 5,000.56	Emergency Account	\$ (2,090,106.46)	\$ (4,180,212.92)	\$ (6,270,319.38)
Chase - UTC Non-Routine Checking	\$ 48,636.50	\$ 48,636.50		\$ 23,986,726.54	\$ 21,896,620.08	\$ 26,729,680.62
	\$ 1,519,041.42	\$ 913,349.52	LIQUIDITY FUNDS			
State of California, Local Agency Investment Fund*	\$ 7,677,966.95	\$ 6,977,966.95	Rate Stabilization Account	\$ 4,220,563.00	\$ 4,220,563.00	\$ 5,627,417.00
US Bank - Chandler Asset Mgmt	\$ 40,050,281.32	\$ 58,009,305.13	Operating Reserve Account	\$ 8,441,126.00	\$ 8,441,126.00	\$ 11,254,834.00
US Bank - Chandler Liquidity Fund	\$ 83,453,439.50	\$ 74,739,595.95		\$ 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	\$ 41,648,415.54	\$ 39,558,309.08	\$ 48,611,931.62
Total	\$ 132,705,029.19	\$ 140,644,517.55	Total OP Cash & UR Reserves	\$ 75,755,163.12	\$ 75,755,163.12	\$ 75,755,163.12
Funds Under Control of Fiscal Agents:			RESTRICTED RESERVES			
US BANK			2016A Bond	\$ 1,225.22	\$ 1,225.22	\$ 1,225.22
2016A Bond - Principal & Payment Funds	\$ 64.07	\$ 64.29	Customer Deposit Accounts	\$ 5,147,887.58	\$ 5,147,887.58	\$ 5,147,887.58
2016A Bond - Interest Fund	\$ 1,157.08	\$ 1,160.93	Capacity Charge Acct Balance	\$ 56,741,466.85	\$ 56,741,466.85	\$ 56,741,466.85
Total	\$ 1,221.15	\$ 1,225.22	CIP account in LAIF for capital purposes	\$ 3,000,000.00	\$ 3,000,000.00	\$ 3,000,000.00
Grand Total	\$ 132,706,250.34	\$ 140,645,742.77	Total Restricted Reserves	\$ 64,890,579.65	\$ 64,890,579.65	\$ 64,890,579.65
			Total Cash & Investments	\$ 140,645,742.77	\$ 140,645,742.77	\$ 140,645,742.77

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

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

Chief Financial Officer

*Quarterly interest posted the month following the quarter end.

Note:

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

Total Fund Balance

When comparing the District's total fund balances month-over-month between June 2025 (\$140,645,742.77) and May 2025 (\$132,706,250.34), CLA found the fund balance increased by \$7,939,492.43 between June 2025 and May 2025.

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 June 30, 2025, CLA was able to confirm the District's cash and money-market securities were in accordance with the investment policy. CLA compared various financial documents for the District's cash and securities and found that all the District's holdings were in alignment with the requirements set forth in the investment policy.

In addition to ensuring that the District's money market funds attained the highest ranking provided by more than one NRSRO, the District also met the requirements outlined in Section 9.11 of the investment policy through its established relationship with Chandler Asset Management. With total assets under management of over \$35 billion with over thirty-five years of experience in managing money market mutual funds, Chandler Asset Management exceeds the requirements of the District's policy.

Per the investment policy, the maximum percentage of District investments in money market funds is capped at 20%. Similarly, the allowable mutual fund and money market account instruments per California government code (Sections 53601(I) and 53601.6(b)) for local government entities are also capped at 20%. The District's money market balance percentage as of June 30, 2025 is 11.28%. Therefore, the District is following both the investment policy and California governmental code.

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

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

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 June 30, 2025, 63.84% 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 June 30, 2025. Therefore, the District is following both the investment policy and the State of California's standards.

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

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

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

Medium-term notes constitute 8.08% of the District's total investment balance as of June 30, 2025. 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 June 30, 2025.

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

Federal agency obligations represent 9.40% of the District’s total investment balance as of June 30, 2025. 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 0.69% of the District’s total investment balance as of June 30, 2025. Therefore, the District is in accordance with both its investment policy as well as the guidelines set-forth by the State of California.

Local Agency Investment Fund (LAIF)

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

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

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

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

As of the period ending June 30, 2025, the District's Local Agency Investment Fund balance represents 4.96% 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 July 09, 2025, LAIF investments had a net-yield of 4.269%. Regarding portfolio composition, LAIF fund investments were split into the following categories (percentages may not total 100% due to rounding):

- Treasuries- 53.83%
- Agencies- 25.22%
- Certificates of Deposit/Bank Notes- 9.63%
- Commercial Paper- 7.40%
- Time Deposits- 3.17%
- Loans- 0.14%
- Corporate Bonds- 0.61%

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 June 30, 2025, the District's CalTRUST investment balance represents 0% of the District's entire portfolio. Therefore, the District is following the investment policy and the standards set-forth by the State of California as it relates to CalTRUST securities.

Bank Deposits

Based on the District's investment policy, "Securities placed in a collateral pool must provide coverage for at least 100 percent of all deposits that are placed in that institution." As of June 30, 2025, the District maintained balances within the FDIC limit of \$250,000 for each of its bank accounts, except for the Chase General Governmental Checking account. The Chase General Governmental Checking account maintains funds for operational purposes and normally carries a balance of at least \$800,000 which represents funding for one payroll, and one accounts payable check run. In CLA's comparison between the District's general checking account balances for June 2025 (\$859,712.46) and May 2025 (\$1,465,404.36), CLA observed decrease in the June 2025 balance of \$605,691.90 versus May 2025 and variance is a result of regular activities.

During our review of the June 2025 Chase General Governmental Checking account statement, it was noted that there were 2 fraudulent activities totaling \$2,094.55. West Valley Water District ("WVWD") has a procedure where the bank issues a check/ACH exception report for WVWD to review and reject fraudulent checks/ACHs as needed. Currently, WVWD has implemented check number and amount positive pay.

CLA also noted a few unusual transactions during our review. On June 18, 2025, the district received \$8,689,287.16, which is a refund, including interest, for Narra Hills Development upfronted by district as per the agreement with developer. Subsequently on June 23, 2025, the district wired \$8,600,000 to Chandler investment account and invested in the long term strategy portfolio. On June 27, 2025, there was a wire transfer for \$700,000 from California State Treasurer LAIF account to Chase general checking account.

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 June, 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 petty cash account and the cash drawers for June 2025, 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 June 30, 2025, the District had 0.65% 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 June 30, 2025, 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 June 30, 2025, the District’s investments in five securities categorized as supranationals was 1.11% of the total portfolio and securities maintained a maturity date of less than five years from the original purchase date. CLA can confirm that the District’s supranational investments meet the standards of both the investment policy and the State of California.

Note:

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

Restricted Funds

Bond Proceeds Fund(s) – Balances in the bond proceeds fund accounts represent monies derived from the proceeds of a bond issue. Per the requirements of the District's reserve policy, the target level for the debt service reserve requirement is established at the time of the bond issue. Based on documentation provided to CLA, "no reserve fund has been established in connection with the issuance of the 2016A bonds." Therefore, the June 30, 2025, ending balance of \$1,225.22 satisfies the minimum balance requirements per the District's reserve policy.

Customer Deposit Accounts – Due to fluctuations in the number of utility customer deposits required and the number of development projects in process, no minimum or maximum levels have been established for customer deposit accounts. The customer deposit account balances presented on the treasurer's report are based on the ending balance on the general ledger for the month. The customer deposit accounts are reconciled monthly. CLA was able to confirm that the customer deposit accounts balance presented on the June 2025 Treasurer's Report reconciles with the District's general ledger. The June 30, 2025, balance of \$5,147,887.58 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 \$56,741,466.85 presented on the June 2025 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

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 June 30, 2025 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 June 30, 2025, general ledger detail reporting provided by the District’s accounting staff, CLA was able to confirm that the District’s net assets total \$209,010,646.42. As of June 30, 2025, the emergency account represents a balance of \$2,090,106.46 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 June 30, 2025, 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, actuarial study report to determine adequate self-insurance amount has not been received yet.

Balance Available for Daily Operations – This balance represents the District’s total cash balance less any fund requirements. For the month ending June 30, 2025, the District had a total of \$140,645,742.77 in various institutional accounts. The required reserve balances by type total \$106,538,995.19 and are categorized as follows:

West Valley Water District Reserve Memo – June 2025

- Restricted Funds- \$64,890,579.65
- Capital Reserve Funds- \$23,986,726.54
- 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 \$140,645,742.77 and fund requirements of \$106,538,995.19, the fund balance available for daily operations reconciles to the June 2025 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 June 2025 Treasurer's Report. The Treasurer's Report indicates that West Valley Water District's total cash, investment, and reserve balances as of June 30, 2025, total \$140,645,742.77. 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
June 30, 2025

U.S. Bank - Chandler Asset Management		
Money Market	15,858,071.43	A
Commercial Paper	-	A
Federal Agency Obligations	13,217,884.00	A
U.S. Government	89,785,014.00	A
Corporate Bonds	11,362,457.90	A
Municipal Bonds	966,990.25	A
Supranational	1,558,483.50	A
Negotiable CD	-	A
Total U.S. Bank - Chandler Asset Management Funds	132,748,901.08	

Checking and Savings		
Bank of Hope	-	B
Chase-1653 (Operating Account)	859,712.46	B
Chase-1368	5,000.56	B
Chase-1392	48,636.50	B
Chase-5993 (Rebate Account)	-	B
2016A Bond - Principal & Payment Funds	64.29	B
2016A Bond - Interest Fund	1,160.93	B
District Cash Drawers	4,300.00	C
Total Checking and Savings	918,874.74	

CalTRUST Short Term Fund	-	A
CalTRUST Medium Term Fund	-	A
LAIF	6,977,966.95	A

Total June 30, 2025 District Funds **140,645,742.77**

The balances indicated above are as of June 30, 2025

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

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

Based on our review of the asset classes as of 06/30/25, West Valley Water District is in

Security Type	Maximum per Investment Policy	Balance
Commercial Paper	25%	-
Federal Agency Obligations	30%	13,217,884.00
U.S. Government	No Limit	89,785,014.00
Municipal Bonds	20%	966,990.25
LAIF	No Limit	6,977,966.95
CalTRUST	No Limit	-
Negotiable CD	30%	-
Medium Term Notes (Corporate Bonds)	30%	11,362,457.90
Money Market	20%	15,858,071.43
Bank Deposits	No Limit	918,874.74
Supranational	30%	1,558,483.50
		140,645,742.77
Funds Excluded from Policy	2016A	-
Total June 30, 2025 District Funds		140,645,742.77

Asset Class	June 2025 (% of Total Investments)	Maximum Portfolio (%)
Commercial Paper	0.00%	25%
Federal Agency Obligations	9.40%	30%
U.S. Government	63.84%	No Limit
Municipal Bonds	0.69%	20%
LAIF	4.96%	No Limit
CalTRUST	0.00%	No Limit
Negotiable CD	0.00%	30%
Medium Term Notes (Corporate Bonds)	8.08%	30%
Money Market	11.28%	20%
Bank Deposits	0.65%	No Limit
Supranational	1.11%	30%

West Valley Water District
Bond Analysis
June 30, 2025

Liquidity Fund

Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 05/31/2025	Rated A or Equivalent?	Purchase Date	Maturity	Investment Maturity (Years)
U S Treasury Bill - 912797QA8	8,985,510.00	P-1	Yes	4/14/2025	7/15/2025	0.2
U S Treasury Bill - 912797QC4	4,983,850.00	P-1	Yes	4/2/2025	7/29/2025	0.3
U S Treasury Bill - 912797QJ9	7,959,840.00	P-1	Yes	4/21/2025	8/12/2025	0.3
U S Treasury Bill - 912797QT7	21,819,380.00	P-1	Yes	5/14/2025	9/9/2025	0.3
U S Treasury Bill - 912797QF7	3,950,160.00	P-1	Yes	5/22/2025	10/16/2025	0.4
U S Treasury Bill - 912797QS9	27,010,500.00	P-1	Yes	6/6/2025	12/4/2025	0.5
First American Govt Obligation Fund Class Y - 31846V203	30,355.95	P-1	Yes	various		
Total Liquidity Fund	74,739,595.95					

Money Market Fund

Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 05/31/2025	Rated A or Equivalent?	Purchase Date	Maturity	Investment Maturity (Years)
First American Govt Obligation Fund Class Y - 31846V203	15,827,715.48	Aaa	Yes	various		
Total Money Market	15,827,715.48					

Federal Agency Obligations

Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 05/31/2025	Rated A or Equivalent?	Purchase Date	Maturity	Investment Maturity (Years)
F H L M C - 3137FLYV0	486,385.00	Aaa	Yes	9/19/2024	4/25/2029	4.5
Federal Farm Credit Bks - 3133ERSP7	737,595.00	Aaa	Yes	11/16/2022	11/18/2027	4.9
F H L M C Multiclass Mtg Partn - 3137H9D71	480,190.00	Aaa	Yes	10/30/2024	9/25/2029	4.8
F H L M C Multiclass Mtg Partn - 3137FPJG1	471,520.00	Aa1	Yes	6/2/2025	9/25/2029	4.3
F H L M C Multiclass Mtg Partn - 3137FQ3Z4	469,315.00	Aaa	Yes	3/17/2025	10/25/2029	4.5
F H L M C Multiclass Mtg Partn - 3137FRUT6	457,755.00	Aa1	Yes	6/6/2025	1/25/2030	4.6
F H L M C Multiclass Mtg Partn - 3137FUZC1	879,480.00	Aa1	Yes	6/26/2025	5/28/2030	4.9
F H L M C - 3137EAEU9	349,237.00	Aaa	Yes	7/21/2020	7/21/2025	4.9
F N M A - 3135G05X7	506,873.70	Aaa	Yes	10/6/2020	8/25/2025	4.8
Federal Home Loan Bks - 3130AJXA2	297,594.00	Aaa	Yes	10/7/2020	9/12/2025	4.9
FHLMC MTN - 3137EAEX3	217,995.80	Aaa	Yes	9/23/2020	9/23/2025	4.9
F N M A - 3135G06G3	493,400.00	Aaa	Yes	11/1/2020	11/7/2025	4.9
Federal Home Loan Bks - 3130AKFA9	491,780.00	Aaa	Yes	12/16/2020	12/12/2025	4.9
Federal Home Loan Bks - 3130ATUS4	505,515.00	Aaa	Yes	1/31/2023	12/10/2027	4.8
FHLMC Multiclass Mtg Partn - 3137FG6X8	497,165.00	Aaa	Yes	1/23/2024	5/25/2028	4.3
Federal Home Loans Bks - 3130AWMN7	509,175.00	Aaa	Yes	7/26/2023	6/9/2028	4.8
Federal Home Loans Bks - 3130AWN63	504,460.00	Aaa	Yes	8/16/2023	6/30/2028	4.8
Federal Home Loans Bks - 3130AWTR1	764,745.00	Aaa	Yes	9/7/2023	9/8/2028	4.9
Federal Farm Credit Bks - 3133EPC45	512,005.00	Aaa	Yes	11/27/2023	11/13/2028	4.9
Federal Home Loans Bks - 3130AXQK7	514,445.00	Aaa	Yes	12/7/2023	12/8/2028	4.9
Federal Farm Credit Bks - 3133EPN50	762,135.00	Aaa	Yes	1/3/2024	12/15/2028	4.9
F H L M C Multiclass Mtg Partn - 3137FKUP9	297,366.00	Aaa	Yes	1/3/2024	12/25/2028	4.9
Federal Farm Credit Bks - 3133EPW84	749,242.50	Aaa	Yes	2/5/2024	1/18/2029	4.9
F H L M C Multiclass Mtg Partn - 3137FKZZ2	493,805.00	Aaa	Yes	1/18/2024	1/25/2029	5.0
Federal Home Loan Bks - 3130AVBD3	768,705.00	Aaa	Yes	4/25/2024	3/9/2029	4.8
Total Federal Agency Obligations	13,217,884.00					

Negotiable Certificate of Deposit

Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 05/31/2025	Rated A or Equivalent?	Purchase Date	Maturity	Investment Maturity (Years)
Total Negotiable Certificates of Deposit	-					

Commercial Paper						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 05/31/2025	Rated A or Equivalent?	Purchase Date	Maturity	Investment Maturity (Years)
Total Commercial Paper						

Municipal Bonds						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 05/31/2025	Rated A or Equivalent?	Purchase Date	Maturity	Investment Maturity (Years)
California ST Taxable Vr Purp Go - 13063D7D4	312,774.00	Aa2	Yes	10/4/2023	10/1/2028	4.9
California ST Taxable Vr Purp Go Bd - 13063EGT7	402,011.25	Aa2	Yes	10/30/2024	8/1/2029	4.7
Massachusetts ST Taxable - 57582TEA6	252,205.00		No			0.0
Total Municipal Bonds	966,990.25					

Supranational						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 05/31/2025	Rated A or Equivalent?	Inception Date	Maturity	Investment Maturity (Years)
International Bank - 459058LN1	330,775.50	Aaa	Yes	10/8/2024	10/16/2029	5.0
International Bank M T N - 459058JL8	197,480.00	Aaa	Yes	10/22/2020	10/28/2025	4.9
Inter American Devel Bk - 4581X0DV7	487,335.00	Aaa	Yes	4/13/2021	4/20/2026	5.0
International Bank M T N - 459058KT9	297,768.00	Aaa	Yes	7/18/2023	7/12/2028	4.9
Inter American Devel Bk - 4581X0DC9	245,125.00	Aaa	Yes	12/8/2023	9/18/2028	4.7
Total Supranational	1,558,483.50					

U.S. Corporate						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 05/31/2025	Rated A or Equivalent?	Inception Date	Maturity	Investment Maturity (Years)
Caterpillar Fini Service - 14913RUAJ9	460,372.50	A2	Yes	3/18/2024	2/27/2029	4.9
Cisco Sys Inc - 17275RBR2	409,912.00	A1	Yes	3/13/2024	2/26/2029	4.9
Eli Lilly Co - 532457CQ9	200,710.00	Aa3	Yes	8/27/2024	8/14/2029	4.9
Abbvie Inc - 00287YBX6	478,250.00	A3	Yes	6/25/2025	11/21/2029	4.3
Colgate Palmolive Co - 194162AT0	215,885.80	Aa3	Yes	4/28/2025	5/1/2030	4.9
Paccar Financial Corp - 69371RT71	450,615.90	A1	Yes	5/5/2025	5/8/2030	4.9
Jpmorgan Chase Co - 46647PDF0	502,205.00	A1	Yes	6/25/2025	6/14/2030	4.9
Bank New York Mellon Corp - 06406RBN6	503,825.00	A3	Yes	2/20/2025	2/1/2029	3.9
Apple Inc. - 037833EB2	171,286.50	Aaa	Yes	2/5/2021	2/8/2026	4.9
Unitedhealth Group Inc. - 91324PEC2	58,323.60	A2	Yes	6/16/2021	5/15/2026	4.8
Walmart Inc - 931142ER0	57,987.00	Aa2	Yes	9/8/2021	9/17/2026	5.0
Honeywell International - 438516BL9	293,322.00	A2	Yes	12/13/2022	11/1/2026	3.8
Duke Energy Carolinas - 26442CAS3	295,107.00	Aa3	Yes	10/28/2022	12/1/2026	4.0
Target Corp - 87612EBM7	135,604.00	A2	Yes	1/19/2022	1/15/2027	4.9
Procter Gamble Co The - 742718FV6	290,646.00	Aa3	Yes	2/1/2022	2/1/2027	4.9
Charles Schwab Corp - 808513BY0	92,322.90	A2	Yes	3/1/2022	3/3/2027	4.9
Berkshire Hathaway Fin - 084664CZ2	272,974.80	Aa2	Yes	3/7/2022	3/15/2027	5.0
Blackrock Inc - 09247XAN1	246,595.00	Aa3	Yes	4/27/2022	3/15/2027	4.8
Northern Tr Corp Sr Nt - 665859AW4	299,634.00	A2	Yes	5/5/2022	5/10/2027	4.9
Unitedhealth Group Inc - 91324PEG3	302,221.45	A2	Yes	5/17/2022	5/15/2027	4.9
Walmart Inc - 931142EX7	250,217.50	Aa2	Yes	9/12/2022	9/9/2027	4.9
Apple Inc - 037833DK3	245,172.50	Aaa	Yes	2/1/2023	11/13/2027	4.7
Toyota Mtr Cr Corp - 89236TKQ7	359,295.50	A1	Yes	1/9/2023	1/12/2028	4.9
Mastercard Incorporated - 57636QAW4	409,040.00	Aa3	Yes	3/9/2023	3/9/2028	4.9
Public Service Electric - 74456QBU9	346,923.50	A1	Yes	6/22/2023	5/1/2028	4.8
Florida Pwr Lt Co - 341081GN1	352,614.50	Aa2	Yes	6/22/2023	5/15/2028	4.8
Merck Co Inc - 58933YBH7	401,840.00	Aa3	Yes	5/17/2023	5/17/2028	4.9
Prologis L P - 74340XCG4	255,030.00	A2	Yes	6/27/2023	6/15/2028	4.9
National Rural Util Coop - 63743HFN7	254,482.50	A2	Yes	2/5/2024	2/7/2029	4.9
Air Products and Chemicals Inc - 009158BH8	405,740.00	A2	Yes	5/17/2024	2/8/2029	4.7
Eli Lilly Co - 532457CK2	268,898.15	Aa3	Yes	2/7/2024	2/9/2029	4.9
John Deere Capital Corporation - 24422EXT1	430,327.80	A1	Yes	6/11/2024	6/11/2029	4.9
Home Depot Inc - 437076DC3	408,292.00	A2	Yes	6/25/2024	6/25/2029	4.9
Pepsico Inc Sr Nt - 713448FX1	330,180.50	A1	Yes	7/15/2024	7/17/2029	4.9
Bank Of America Corp - 06051GHM4	498,355.00	A1	Yes	6/25/2025	7/23/2029	4.0
Toronto Dominion Bank - 89115A2Y7	408,248.00	A2	Yes	4/10/2024	4/5/2029	4.8
Total U.S. Corporate	11,362,457.90					

U.S. Government						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 05/31/2025	Rated A or Equivalent?	Inception Date	Maturity	Investment Maturity (Years)
U. S. Treasury Note - 91282CLC3	706,538.00	Aa1	Yes	7/30/2024	7/31/2029	4.9
U S Treasury Note - 91282CLR0	760,725.00	Aa1	Yes	12/18/2024	10/31/2029	4.8
U S Treasury Note - 91282CMA6	608,814.00	Aa1	Yes	12/9/2024	11/30/2029	4.9
U S Treasury Note - 91282CMD0	1,024,810.00	Aa1	Yes	1/10/2025	12/31/2029	4.9
U S Treasury Note - 91282CGQ8	757,297.50	Aa1	Yes	3/18/2025	2/28/2030	4.9
U.S. Treasury Note - 91282CAB7	498,310.00	Aa1	Yes	12/16/2020	7/31/2025	4.6
U.S. Treasury Note - 91282CAJ0	496,495.00	Aa1	Yes	12/1/2020	8/31/2025	4.7
U.S. Treasury Note - 91282CAT8	493,325.00	Aa1	Yes	12/1/2020	10/31/2025	4.8
U.S. Treasury Note - 91282CBC4	490,530.00	Aa1	Yes	1/8/2021	12/31/2025	4.9
U.S. Treasury Note - 91282CBH3	488,990.00	Aa1	Yes	2/16/2021	1/31/2026	4.9
U.S. Treasury Note - 91282CBQ3	488,010.00	Aa1	Yes	3/4/2021	2/28/2026	4.9
U.S. Treasury Note - 91282CCF6	242,637.50	Aa1	Yes	6/28/2021	5/31/2026	4.9
U.S. Treasury Note- 91282CCP4	482,365.00	Aa1	Yes	9/17/2021	7/31/2026	4.8
U.S. Treasury Note - 91282CCW9	481,895.00	Aa1	Yes	11/29/2021	8/31/2026	4.7
U.S. Treasury Note- 91282CCZ2	481,640.00	Aa1	Yes	12/15/2021	9/30/2026	4.7
U S Treasury Note - 91282CEF4	489,315.00	Aa1	Yes	11/2/2022	3/31/2027	4.4
U.S. Treasury Note - 91282CEN7	491,135.00	Aa1	Yes	6/6/2022	4/30/2027	4.8
U S Treasury Note - 91282CET4	440,703.00	Aa1	Yes	7/8/2022	5/31/2027	4.8
U S Treasury Note - 91282CEW7	495,530.00	Aa1	Yes	10/20/2022	6/30/2027	4.6
U S Treasury Note - 91282CFH9	241,986.50	Aa1	Yes	10/6/2022	8/31/2027	4.8
U S Treasury Note - 91282CFM8	504,550.00	Aa1	Yes	10/24/2022	9/30/2027	4.9
U S Treasury Note - 91282CFU0	504,570.00	Aa1	Yes	11/18/2022	10/31/2027	4.9
U S Treasury Note - 9128283F5	483,495.00	Aa1	Yes	11/28/2022	11/15/2027	4.9
U S Treasury Note - 91282CGC9	602,532.00	Aa1	Yes	1/26/2023	12/31/2027	4.9
U S Treasury Note - 91282CHX2	611,838.00	Aa1	Yes	9/27/2023	8/31/2028	4.9
U S Treasury Note - 91282CDF5	463,615.00	Aa1	Yes	1/30/2024	10/31/2028	4.7
U S Treasury Note - 91282CFL0	753,457.50	Aa1	Yes	10/22/2024	9/30/2029	4.9
U S Treasury Note - 9128285M8	490,665.00	Aa1	Yes	1/19/2024	11/15/2028	4.8
Total U.S. Government	15,075,774.00					

US Bank - Chandler Asset Mgmt

June 2025 Bond Total per Treasurer's Report	58,009,305.13
Total Per June 2025 Chandler Statement	58,009,305.13
Variance	-

US Bank - Chandler Liquidity Fund

June 2025 Bond Total per Treasurer's Report	74,739,595.95
Total Per June 2025 Chandler Statement	74,739,595.95
Variance	-



STAFF REPORT

DATE: August 11, 2025
TO: Finance Committee
FROM: Jose Velasquez, Chief Financial Officer
SUBJECT: Purchase Order Report - July 2025

STRATEGIC GOAL:

Strategic Goal 6 – Demonstrate Effective Financial Stewardship

D. Maintain a Data Driven Approach and Financial-Based Decision-Making

MEETING HISTORY:

N/A

BACKGROUND:

The West Valley Water District ("District") generated forty-nine (67) Purchase Orders ("PO") in the month of July 2025 to various vendors that provide supplies and services to the District. The total amount issued to PO's for the month of July 2025 was \$3,161,891.68. A table listing all Purchase Orders for July 2025 is shown in **Exhibit A**. In examining the monthly activity of purchase orders \$25,000 or greater, it reveals twenty-eight Pos were amounting to \$2,947,750.33 or 93% of the total contractual obligations entered into during the month.

The change orders approved by the General Manager during the month is detailed below:

Purchase Order #	Vendor Name	Description	Amount
20-2732-R5	GHD Inc.	Board Approved Amendment #1 to Task Order #1	\$ 496,250.00
25-0023	Sterling Water Technologies	Additional Funds for Chemicals	\$ 27,000.00
25-0419	Merlin Johnson Construction	18 Inch Main Transmission Crossing	\$ 583,015.00
		Total:	\$ 1,106,265.00

DISCUSSION:

There were three Change Orders ("CO") approved by the General Manager during the month of July 2025.

FISCAL IMPACT:

There is no fiscal impact for producing the July 2025 Purchase Order Report.

STAFF RECOMMENDATION:

Forward a recommendation to the Board of Directors to approve the July 2025 Purchase Order Report.

Attachments

[Exhibit A - July 2025 Monthly Purchasing Report.pdf](#)

Exhibit A



West Valley Water District, CA

Purchase Order Summary Report

Purchase Order Detail

Issued Date Range 07/01/2025 - 07/31/2025

PO Number	Description Vendor	Status Ship To	Issue Date Delivery Date	Trade Discount	Total
26-0003	METER & REGISTER ORDER 00255 - AQUA-METRIC SALES CO	Completed West Valley Water District	7/1/2025 7/1/2025	0.00	6,669.31
26-0004	Hydrant Guard 8H-South Fontana Hydrant Grant Proje 00055 - WESTERN WATER WORKS SUPPLY CO INC	Outstanding West Valley Water District	7/1/2025 7/15/2025	0.00	56,268.19
26-0005	FCRC & SADDLE ORDER 01089 - S&J SUPPLY CO INC	Outstanding West Valley Water District	7/2/2025 7/2/2025	0.00	611.65
26-0006	Computer software Adode & server 2025 00326 - CDW GOVERNMENT INC	Outstanding West Valley Water District	7/3/2025 7/17/2025	0.00	4,145.57
26-0007	Monitoring Wells Sampling 02267 - BLAINE TECH SERVICES INC	Outstanding West Valley Water District	7/1/2025 7/15/2025	0.00	6,750.00
26-0008	Pump parts 01288 - BLUE - WHITE INDUSTRIES LTD	Outstanding West Valley Water District	7/3/2025 7/17/2025	0.00	4,484.75
26-0017	Dionex Parts 01221 - THERMO ELECTRON NORTH AMERICA LLC	Partially Received West Valley Water District	7/7/2025 7/21/2025	0.00	12,003.00
26-0020	Blanket PO for Chlorine for FBR 01641 - HASA INC.	Outstanding West Valley Water District	7/7/2025 7/21/2025	0.00	25,000.00
26-0021	Replacement Drip Oil 01783 - SC COMMERCIAL LLC	Outstanding West Valley Water District	7/8/2025 7/22/2025	0.00	5,951.33
26-0023	Lightbar, Tool Boxes, Side Steps for New Trucks 01492 - FMB TRUCK OUTFITTERS, INC.	Partially Received West Valley Water District	7/8/2025 7/22/2025	0.00	26,168.15
26-0024	Street Paving, Patching, and Repairs 01321 - MIKE ROQUET CONSTRUCTION, INC.	Outstanding West Valley Water District	7/8/2025 7/22/2025	0.00	250,000.00
26-0025	Compaction Services and Testing 01576 - HILLTOP GEOTECHNICAL, INC.	Outstanding West Valley Water District	7/8/2025 7/22/2025	0.00	50,000.00
26-0026	State Lobbyist Services 02705 - CALIFORNIA STRATEGIES & ADVOCACY LLC	Partially Received West Valley Water District	7/8/2025 7/22/2025	0.00	150,000.00
26-0027	Federal Lobbyist Services 01587 - DAVID N M TURCH	Outstanding West Valley Water District	7/8/2025 7/22/2025	0.00	150,000.00
26-0028	Postage & Printing Customer Service Bills/Notices 01052 - INFOSEND INC	Partially Received West Valley Water District	7/8/2025 7/22/2025	0.00	210,000.00
26-0029	Gasoline and Diesel for Fleet 02610 - PINNACLE PETROLEUM INC	Partially Received West Valley Water District	7/8/2025 7/22/2025	0.00	115,000.00
26-0030	Mechanic Repairs for Fleet 01514 - LEASE PLAN USA INC	Partially Received West Valley Water District	7/8/2025 7/22/2025	0.00	100,000.00
26-0031	Landscape Services for District 02623 - MARIPOSA LANDSCAPES INC	Outstanding West Valley Water District	7/8/2025 7/22/2025	0.00	100,000.00

Purchase Order Summary Report
Issued Date Range 07/01/2025 - 07/31/2025

PO Number	Description Vendor	Status Ship To	Issue Date Delivery Date	Trade Discount	Total
26-0032	Janitorial Services for District 02622 - COASTAL BUILDING SERVICES INC	Outstanding West Valley Water District	7/8/2025 7/22/2025	0.00	52,000.00
26-0033	Auditing Services 01228 - THE PUN GROUP LLP	Partially Received West Valley Water District	7/3/2025 7/17/2025	0.00	55,000.00
26-0034	Treasure Services 01705 - CLIFTON LARSON ALLEN	Outstanding West Valley Water District	7/3/2025 7/17/2025	0.00	37,800.00
26-0035	Servic Call/ replace diesel Fuel Hose EMERGENCY 02336 - ORANGE COAST PETROLEUM EQUIPMENT INC	Outstanding West Valley Water District	7/3/2025 7/17/2025	0.00	1,516.81
26-0036	June Newsletter 01052 - INFOSEND INC	Outstanding West Valley Water District	7/2/2025 7/16/2025	0.00	2,780.85
26-0037	Paint UV Piping Area Roemer Plant 02581 - CRAMER PAINTING INC	Outstanding West Valley Water District	7/3/2025 7/17/2025	0.00	8,830.00
26-0038	Painting of Front Filter Pipes 6 total 02464 - HARRIS & RUTH PAINTING CONTRACTING	Outstanding West Valley Water District	7/3/2025 7/17/2025	0.00	3,200.00
26-0039	PV100-D1W-T Vacuum & pressure washer 02244 - PRES-TECH PRES TECH EQUIPMENT COMPANY	Outstanding West Valley Water District	7/1/2025 7/15/2025	0.00	45,581.48
26-0040	Meter Repair 00318 - MCCROMETER INC	Outstanding West Valley Water District	7/7/2025 7/21/2025	0.00	5,064.25
26-0041	PhotoShoot 02563 - ANDREW METZGER	Outstanding West Valley Water District	7/9/2025 7/23/2025	0.00	1,630.00
26-0042	Water Bottles - 2 pallets 02141 - CUSTOM WATER, INC	Completed West Valley Water District	7/9/2025 7/23/2025	0.00	1,327.76
26-0043	Computer supplies July 2025 02325 - AMAZON.COM SALES INC	Outstanding West Valley Water District	7/9/2025 7/23/2025	0.00	3,268.67
26-0044	Inspection - BLF North Well 01124 - GENERAL PUMP COMPANY INC	Partially Received West Valley Water District	7/1/2025 7/15/2025	0.00	30,427.12
26-0045	East Complex Motor Swap 01124 - GENERAL PUMP COMPANY INC	Outstanding West Valley Water District	7/9/2025 7/23/2025	0.00	37,743.39
26-0046	Blanket PO for Ferric Chloride for Arsenic Plant 00827 - BRENTAG PACIFIC INC	Outstanding Roemer Treatment Plant	7/9/2025 7/23/2025	0.00	24,750.00
26-0047	Blanket PO Chlorine for OPR Plant 01641 - HASA INC.	Partially Received Roemer Treatment Plant	7/9/2025 7/23/2025	0.00	130,000.00
26-0048	Blanket PO for Wells With Treatment 01641 - HASA INC.	Outstanding West Valley Water District	7/9/2025 7/23/2025	0.00	10,000.00
26-0049	Blanket PO for Praestol Flocculant for FBR Plant 00810 - STERLING WATER TECHNOLOGIES LLC	Outstanding West Valley Water District	7/11/2025 7/25/2025	0.00	27,000.00
26-0050	Blanket PO for Chlorine for Wells W/O Treatment 01641 - HASA INC.	Partially Received West Valley Water District	7/11/2025 7/25/2025	0.00	65,000.00
26-0051	Blanket PO for Chlorine for East Complex 01641 - HASA INC.	Outstanding West Valley Water District	7/11/2025 7/25/2025	0.00	35,000.00

Purchase Order Summary Report
Issued Date Range 07/01/2025 - 07/31/2025

PO Number	Description Vendor	Status Ship To	Issue Date Delivery Date	Trade Discount	Total
26-0052	Blanket PO for Aluminum Chlorohydrate for FBR 00810 - STERLING WATER TECHNOLOGIES LLC	Outstanding West Valley Water District	7/11/2025 7/25/2025	0.00	30,000.00
26-0053	Blanket PO for Phosphoric Acid for FBR Plant 01269 - UNIVAR USA INC	Outstanding West Valley Water District	7/11/2025 7/25/2025	0.00	35,000.00
26-0054	Blanket PO for Acedic Acid for FBR 01269 - UNIVAR USA INC	Partially Received West Valley Water District	7/11/2025 7/25/2025	0.00	240,000.00
26-0055	Blanket PO for Aluminum Chlorohydrate for Roemer 00810 - STERLING WATER TECHNOLOGIES LLC	Outstanding West Valley Water District	7/11/2025 7/25/2025	0.00	143,000.00
26-0056	Granular Activated Carbon Replacement OPR 00329 - CALGON CARBON CORPORATION	Outstanding West Valley Water District	7/15/2025 7/29/2025	0.00	671,060.00
26-0057	Alder Avenue Erosion Road Improvements 01321 - MIKE ROQUET CONSTRUCTION, INC.	Outstanding West Valley Water District	7/15/2025 7/29/2025	0.00	18,670.00
26-0058	Effluent Pump #1 Repair 02412 - TESS ELECTRIC INC	Outstanding West Valley Water District	7/15/2025 7/29/2025	0.00	1,200.00
26-0060	11.92" SERVICE SADDLE 01089 - S&J SUPPLY CO INC	Completed West Valley Water District	7/15/2025 7/15/2025	0.00	263.19
26-0061	Emergency Call-Out for Roemer plant failing. 02530 - MAQPOWER COMPRESSORS CORP	Outstanding West Valley Water District	7/15/2025 7/29/2025	0.00	4,270.83
26-0062	Custom WVWD socks 02907 - SOCK CLUB ENTERPRISES, LLC	Completed West Valley Water District	7/17/2025 7/31/2025	0.00	1,873.56
26-0063	Flex Coupling for Emergency 24" Repair 00748 - YO FIRE	Completed West Valley Water District	7/17/2025 7/31/2025	0.00	3,113.98
26-0064	K Rail Rental for Emergency 24" Repair 00489 - UNITED RENTALS NORTHWEST INC	Completed West Valley Water District	7/17/2025 7/31/2025	0.00	2,344.86
26-0065	STOCK ORDER 07/21 01657 - CORE & MAIN LP	Outstanding West Valley Water District	7/21/2025 7/21/2025	0.00	7,131.86
26-0066	FBR Pump 415 Replacement 01124 - GENERAL PUMP COMPANY INC	Outstanding West Valley Water District	7/23/2025 8/6/2025	0.00	4,992.91
26-0067	Adobe acrobat pro enterprise 2025 00326 - CDW GOVERNMENT INC	Outstanding West Valley Water District	7/23/2025 8/6/2025	0.00	827.25
26-0068	Grainger Order for 4 Data Logger, Pressure/temp 00066 - GRAINGER INC	Outstanding West Valley Water District	7/24/2025 8/7/2025	0.00	2,653.58
26-0069	COPPER ORDER 01657 - CORE & MAIN LP	Outstanding West Valley Water District	7/28/2025 7/28/2025	0.00	13,905.00
26-0071	CAP & FLANGE 02836 - ORANGE COUNTY WINWATER WORKS	Outstanding West Valley Water District	7/28/2025 7/28/2025	0.00	872.98
26-0072	PM contract for TOC 02626 - VEOLIA WTS ANALYTICAL INSTRUMENTS INC	Outstanding West Valley Water District	7/29/2025 8/12/2025	0.00	5,447.00
26-0073	Repairs for the Sullair compressor's 02530 - MAQPOWER COMPRESSORS CORP	Outstanding West Valley Water District	7/29/2025 8/12/2025	0.00	3,081.81

Purchase Order Summary Report**Issued Date Range 07/01/2025 - 07/31/2025**

PO Number	Description Vendor	Status Ship To	Issue Date Delivery Date	Trade Discount	Total
26-0074	30339 - NG-FF4 Order 01657 - CORE & MAIN LP	Outstanding West Valley Water District	7/29/2025 7/29/2025	0.00	799.20
26-0075	ESRI Annual Subscription Year 2 of 3 00298 - ESRI INC	Outstanding West Valley Water District	7/29/2025 8/12/2025	0.00	29,300.00
26-0076	PM 1 and PM 2 on Generators 01528 - QUINN COMPANY	Outstanding West Valley Water District	7/29/2025 8/12/2025	0.00	15,225.00
26-0077	Lord Ranch Facilities Project 02912 - ORIGIN BIOLOGICAL	Outstanding West Valley Water District	7/30/2025 8/13/2025	0.00	1,790.00
26-0078	Roemer Paint filter effluent piping 02581 - CRAMER PAINTING INC	Outstanding West Valley Water District	7/30/2025 8/13/2025	0.00	6,200.00
26-0079	Prep/Paint Backwash Line O.P. Roemer 02464 - HARRIS & RUTH PAINTING CONTRACTING	Outstanding West Valley Water District	7/30/2025 8/13/2025	0.00	5,200.00
26-0080	Replacemnt Sensor for CLF10 - OPR 00114 - HACH COMPANY	Outstanding West Valley Water District	7/30/2025 8/13/2025	0.00	5,382.85
26-0082	3/4" METER 00255 - AQUA-METRIC SALES CO	Outstanding West Valley Water District	7/31/2025 7/31/2025	0.00	5,911.54
26-0085	Zone 6-1 Booster 3 Repair 01124 - GENERAL PUMP COMPANY INC	Outstanding West Valley Water District	7/31/2025 8/14/2025	0.00	51,402.00

Purchase Order Count: (67)**Total Trade Discount: 0.00****Total: 3,161,891.68**



STAFF REPORT

DATE: August 11, 2025
TO: Finance Committee
FROM: Jose Velasquez, Chief Financial Officer
SUBJECT: Preliminary Financial Report Fiscal Year 2024-25

STRATEGIC GOAL:

Strategic Goal 6 – Demonstrate Effective Financial Stewardship

D. Maintain a Data Driven Approach and Financial-Based Decision-Making

MEETING HISTORY:

N/A

BACKGROUND:

At the end of the fiscal year the Accounting Division produces the Preliminary Financial Report Fiscal Year 2024-25. The report is to be presented to the Finance Committee for review and discussion before presenting to the Board of Directors.

DISCUSSION:

The Preliminary Financial Report Fiscal Year 2024-25 (**Exhibit A**) summarizes the District's financial performance for the fiscal year. The report is the District's primary look back at the enterprise fund before the close of the fiscal year, providing an overview of and analysis of revenues, expenditures, reserves, and debt. The report is using preliminary numbers and not final audited numbers.

FISCAL IMPACT:

There is no fiscal impact for producing the Preliminary Financial Report Fiscal Year 2024-25.

REQUESTED ACTION:

Forward a recommendation to the Board of Directors to approve the Preliminary Financial Report Fiscal Year 2024-25.

Attachments

[Exhibit A - Preliminary Financial Report Fiscal Year 2024-25.pdf](#)

EXHIBIT A



August 4, 2025

Attention: Chief Financial Officer

Preliminary Financial Report for Fiscal Year 2024-25

The Preliminary Financial Report (PFR) reviews the District's financials for the prior fiscal year. The report is the District's primary look back at the enterprise fund before the close of the fiscal year, providing an overview and analysis of revenues, expenditures, reserves and bond indebtedness. In December 2025, the Accounting Division will follow up by issuing the Annual Comprehensive Financial Report for 2024-2025, which is prepared in accordance with Generally Accepted Accounting Principles and audited by an independent firm of certified public accountants.

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

Fiscal Year 2024-25 Overview

Overall, the District revenues had an increase of 3% over the previous fiscal year. This was mainly due to an increase in water consumption sales of 15% compared to Fiscal Year 2023-24. Total operating revenues had an increase of 11% compared to Fiscal Year 2023-24. Revenues saw an increase compared to the prior fiscal year and the District exceeded budgeted amounts.

The report highlights several key results:

- Other operating revenue had an increase of 11% (\$441,057), which was mainly due to more inspection revenue, meter installation charges, and delinquent charges revenues.
- Grants and reimbursements had a decrease of 69% (\$390,658) which was due to no grant receipts for Fiscal Year 2024-25.
- Interest and investment earnings had an increase of 4% (\$189,601) due to the liquidity investment fund and The Federal Reserve maintaining higher interest rates.
- Other non-operating revenue had a decrease of 98% (\$2 million) due to Fiscal Year 2023-24 having a one-time sale of land.
- The POGA (Public Outreach and Government Affairs) had an increase in expenditures of 63% (\$473,814) due to having full staff and increase in consultants expense.
- The Grants & Rebates Division had an increase of 663% (\$90,474) in expenditures due to more activity in rebates.

Comparison FY 2024-25 Budget to FY 2024-25 & FY 2023-24 Actuals

	FY 2024-25 Budget	FY 2024-25 Actual	FY 2023-24 Actual
Revenues			
Water Consumption Sales	19,360,000	20,374,109	17,748,948
Monthly Service Charges	8,890,000	8,896,168	8,691,593
Other Operating Revenue	4,806,616	4,469,285	4,028,228
Other Non-Operating Revenue	9,504,787	10,229,062	12,148,808
Total Revenues	42,561,403	43,968,623	42,617,577
Expenditures			
Source of Supply	2,159,700	1,745,420	1,705,715
Production - Pumping	5,246,350	5,079,878	4,712,014
Water Quality Department	855,225	803,581	683,116
Water Treatment - Perchlorate	616,000	232,883	370,678
Water Treatment - FBR/FXB	2,365,005	2,105,947	1,798,512
Water Treatment - Roemer/Arsenic	2,318,920	2,545,514	1,984,162
Maintenance - Transmission and Distribution	3,263,500	2,907,064	2,902,088
Customer Service	1,223,500	1,657,593	1,266,461
Meter Reading	1,108,500	1,046,374	790,391
Billing	665,800	630,637	591,049
Administration	2,333,795	2,384,607	2,048,137
General Operations	3,111,098	3,183,696	2,768,296
Accounting	928,430	1,097,456	914,761
Engineering	2,203,300	1,934,897	1,559,817
Information Technology	1,662,116	1,489,985	1,375,068
GIS	310,200	215,728	186,808
Board of Directors	339,500	295,091	278,032
Human Resources/Risk Management	984,730	939,646	850,316
Purchasing	734,300	681,465	658,130
Public Affairs	1,524,485	1,244,075	747,493
Grants & Rebates	325,000	104,470	13,646
Interest Expense - Long-Term Debt	918,615	971,915	664,623
Other Non-Operating Expenses	-	-	514,450
Total Expenditures	35,198,069	33,297,922	29,383,764
Debt Service	1,304,000	1,304,000	1,107,629
Revenue to Fund CIP	6,059,334	9,366,701	12,126,184
Net Surplus (Deficit)*	-	-	-

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

Revenues

	FY 2025 Actual	FY 2024 Actual
Revenue (Operating):		
Water Consumption Sales	\$ 20,374,109	\$ 17,748,948
Monthly Service Charges	8,896,168	8,691,593
Other Operating Revenue	4,469,285	4,028,228
Total Operating Revenue	33,739,562	30,468,769
Revenue (Non-Operating):		
Property Taxes	4,529,202	4,229,527
Grants and Reimbursements	178,661	569,319
Interest and Investment Earnings	5,433,082	5,243,481
Rental Revenue	40,814	39,828
Other Non-Operating Revenue	47,302	2,066,653
Total Non-Operating Revenue	10,229,061	12,148,808
Total Revenue	43,968,623	42,617,577

As previously mentioned, total revenue had an increase of 3% (\$1.4 million) when compared to Fiscal Year 2023-24. There are several factors that caused this major shift. The four main categories are: (1) water consumption sales, (2) other operating revenue, (3) property taxes, and (4) interest and investment earnings. Actuals exceeded budgeted amounts and the District was able to fund the CIP Program with \$9.4 million from remaining revenue.

Expenditures

Overall operating expenses had a 10% (\$2.9 million) increase when compared to Fiscal Year 2023-24. This demonstrates the rising costs of operations for the District.

Reserves

The District continues to diversify its investments and to take advantage of the current interest rate environment with its liquidity fund. As of July 1st, 2024, the District had a total of \$120.1 million in reserves. As of June 30th, 2025, the District's reserves increased to \$132.8 million. Which is \$12.7 million (11%) greater than prior fiscal year.

Debt

As of June 30th, 2025 the District had \$18.4 million of bonds outstanding. As for the SRF Loan the District had \$46.6 million outstanding as of June 30th, 2025.

Conclusion

Based upon preliminary numbers for Fiscal Year 2024-25, operating revenue had an outstanding performance. This assisted the District to fund portion of its CIP (\$10.2 million). This fiscal year had no major one-time revenues. During Fiscal Year 2025-26, the District plans to implement a Prop 218 process to better align rates closer to cost of production and the replacement of aging infrastructure.